



**AGENDA
CITY OF WINDCREST, TEXAS**

REGULAR CITY COUNCIL MEETING

June 27, 2016

6:30 P.M.

NOTICE IS HEREBY GIVEN THAT A REGULAR WINDCREST CITY COUNCIL MEETING WILL BE HELD AT WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS ON THE 27th DAY OF JUNE 2016 STARTING AT 6:30 P.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 EVENING OF JUNE 27, 2016 AND TO RECONVENE THE MEETING ON THE FOLLOWING DAY, JUNE 28, 2016 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.

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

Ordinance No. 2016-618B(O) establishes certain protocols for City Council meetings.

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", citizens may address the City Council on topics not on the agenda for no more than three (3) minutes. In addition to the foregoing, citizens shall also have the opportunity to address the City Council during consideration of posted agenda items for no more than six (6) minutes. Each citizen shall therefore have the opportunity to address the City Council for a total of nine (9) minutes. 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, a city official may make a statement of specific factual information in response to an inquiry made by a member of the public or a recitation of existing city policy. 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.

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 and Announcement

II. Citizens to be Heard

1. Citizens may address the City Council on topics not on the agenda for no more than three (3) minutes.
2. In addition to the foregoing, citizens shall also have the opportunity to address the City Council during consideration of posted agenda items for no more than six (6) minutes.
3. A City Official may make a statement of specific factual information in response to an inquiry made by a member of the public, or a recitation of existing policy in response to an inquiry made by a member of the public.

III. Executive Session

1. City Council will convene in a closed session as authorized by Section 551.074 (a)(1) of the Texas Government Code to deliberate the employment, evaluation and duties of the City Secretary. *CCM Pam Dodson requested*
2. The City Council will convene in a closed session as authorized by Section 551.074 (a)(1) of the Texas Government Code to deliberate the employment, evaluation and duties of the City Manager. *CCM Pam Dodson requested*

IV. Monthly Department Reports Month Ending May For FY 2015 / 2016

See Attachments 1-8 with this packet.

V. Unaudited Financials

**City Council may take action if deemed necessary*

City Council will be presented the unaudited Balance Sheet year to date comparisons for month ending May 31, 2016 (FY 2015-2016). The City Council will consider approval of the unaudited balance sheet year to date. (Att. 9)

VI. Presentation

1. Mayor Baxter and Chief Ballew will present information to the City Council of the nomination received for the 2016 Secretary of Defense Employer Support Freedom Award. *Mayor Alan Baxter requested.*
2. City Council will receive a presentation from Pattillo, Brown & Hill, L.L.P., to present the results of the FY 2014/2015 City of Windcrest Audit. *Mayor Alan Baxter and CCM Matt Vandenberg requested*

VII. Discuss and Act

City Council will review, discuss and may take action to accept the results of the FY 2014/2015 City of Windcrest Audit. *Mayor Alan Baxter and CCM Matt Vandenberg requested (Att. 10)*

VIII. Ordinances **"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".**

City Council will review, discuss and may take action on Ordinance No. 2016-746(O), an ordinance establishing the City Council process for handling complaints against elected officials in accordance with the city charter; providing for severability and setting an effective date. *Mayor Alan Baxter and CCM Pam Dodson requested (02.17.16* SCCM
http://windcresttx.granicus.com/MediaPlayer.php?view_id=8&clip_id=1657 // 06.06.16
RCCM http://windcresttx.granicus.com/MediaPlayer.php?view_id=8&clip_id=1712)
Second Reading (Att. 11)

IX. Resolutions

1. City Council will review, discuss and may take action on Resolution No. 2016-585(R), a resolution approving payment of the annual software maintenance fee renewal for police communications, police reporting and record keeping software from funds of the Windcrest Crime Control Prevention District. *City Manager Rafael Castillo, Jr. and Police Chief Al Ballew requested (Att. 12)*
2. City Council will review, discuss and may take action on Resolution No. 2016-586(R), a resolution designating the City of Windcrest, Texas as a Purple Heart City. *CCM Jim Shelton requested (Att. 13)*

X. Discuss & Act

1. City Council will discuss the hail damage that occurred recently and residential permits for the City of Windcrest. *Mayor Alan Baxter requested. (Att. 14)*
2. City Council will review, discuss and may take action on the interlocal agreement between San Antonio & Windcrest concerning the Bexar County Water District #10. *CCM Kimberly Wright requested*
3. City Council will review, discuss and may take action on the condition of alleys in the City of Windcrest. *CCM Kimberly Wright requested*
4. City Council will review the Government Code Chapter 552 Public Information & Windcrest's policy for releasing documents. *CCM Kimberly Wright requested*
5. City Council will review, discuss and may take action on suspension of mosquito spraying until after the Mosquito Town Hall Meeting. *CCM Kimberly Wright requested (Att. 15)*
6. City Council will review, discuss and may take action regarding the Citizen Code Committee's recommendation regarding backyard hens. (05.25.16 CCC : http://windcresttx.granicus.com/MediaPlayer.php?view_id=8&clip_id=1706) *CCM Matt Vandenberg requested (Att. 16)*
7. City Council will discuss the negotiations between the Windcrest Fire Association and the City of Windcrest. *CCM Matt Vandenberg requested*
8. City Council will review, discuss and may take action on an Email Policy. *CCM Pam Dodson requested (Att. 17)*

9. City Council will review, discuss and may take action on the prospects and expenses that were incurred regarding the Las Vegas trip. *CCM Pam Dodson requested*
10. City Council will review, discuss and may take action on issues brought up by the article “Windcrest councilwoman: ‘Undesirable’ kids ruining elementary school” in the San Antonio Express News written by Gilbert Garcia. *Mayor Alan Baxter requested (Att. 18)*
11. City Council will review, discuss and may take action on a new Mayor Pro Tem. *Mayor Alan Baxter requested (Att. 19)*

XI. General Announcements & Future Agenda Items Requested

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

XII. Adjournment

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 June 27, 2016.

By:  , 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 ____ June, 2016.

____ Title: _____



Windcrest Fire Department

Monthly Report

May 2016

THANK YOU

- We wish to thank ALL the residents and ladies that stepped in with help us in the kitchen!
- Got a little bit of rain...However we worked through it!

WINDCREST

PICNIC 2016







Boots vs Badges Softball



FIRE DEPT EMERGES VICTORIOUS!

Training

- Continuation on SCBA and RIT training
- Specialized training with CPS Energy on Electrical Safety and Hazards





- Specialized safety training on Public Utilities

More Training



Putting Chief to work....

Engine 2 is **IN service** as the Main engine

- Jaws of Life are in the shop for repair

Engine 1 is **IN service** as the Reserve engine

Tower 1 is **OUT of service**

Squad is **IN service**

Brush is **IN service**

Rescue 2 is **IN service**

Rescue 1 is **IN service**

Apparatus Condition

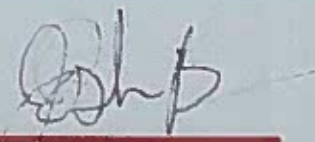
- 132 Total calls
- 88 Medical response
- 43 Fire response

Response Areas

- City Limits- 115
- Gardendale- 8
- Converse- 3
- Kirby- 3
- Other- 3

Emergency Calls

Joshua Brown
Fire Chief
Windcrest Fire Department

A handwritten signature in dark ink, appearing to read 'Josh Brown', is positioned above a horizontal red line.

**Windcrest
Police Department
Monthly Report**

May 2016

**A. O. "Al" Ballew
Chief of Police**



**WINDCREST POLICE DEPARTMENT
SUMMARY – NEWSWORTHY EVENTS**

05/08/2016 0400 HOURS 5000 BLK WALZEM

POSSESSION OF MARIJUANA - UNLAWFUL CARRYING WEAPON – THEFT OF SERVICE - POSSESSION OF DRUG PARAPHERNALIA

A THEFT OF SERVICE WAS REPORTED IN THE 4800 BLK OF WALZEM AND THE SUSPECT VEHICLE WAS LOCATED AND STOPPED. THREE SUSPECTS WERE FOUND IN THE VEHICLE AND A STRONG ODOR OF MARIJUANA WAS DETECTED. AP1, AP2, AP3 WERE ARRESTED. THREE LARGE CLEAR PLASTIC BAGS OF MARIJUANA WERE FOUND ALONG WITH A LOADED SEMI-AUTO PISTOL. AP1, AP2. AND AP3 WERE PROCESSED AND TRANSPORTED TO THE DETENTION CENTER FOR BOOKING.

05/11/2016 0200 HOURS 400 BLK FENWICK

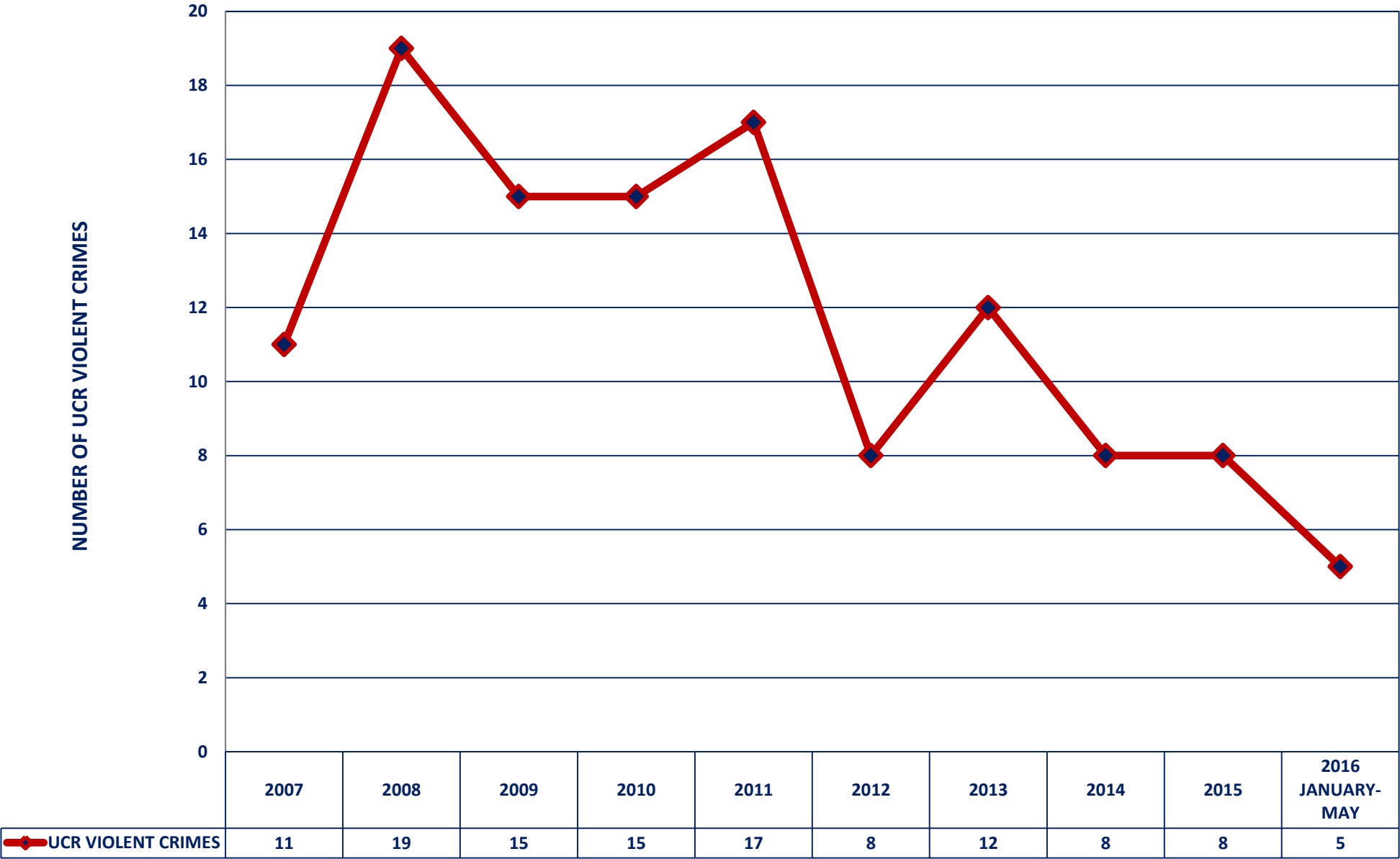
RECOVERED STOLEN VEHICLE

WHILE CHECKING A NEARBY BUSINESS, A WPD OFFICER HEARD VOICES COMING FROM THE NORTH END OF THE BUILDING. UPON INVESTIGATING, THE OFFICER LOCATED SUSPECTS IN THE ALLEY OF THE LOCATION, TAKING ITEMS OUT OF A GARAGE. THE SUSPECTS STATED THEY WERE HIRED TO REMOVE THE PROPERTY FROM THE GARAGE DUE TO THE SALE OF THE HOUSE. AN OWNER OR AGENT WAS UNABLE TO BE REACHED. DURING THE INVESTIGATION IT WAS FOUND THAT THE SUSPECT TRUCK WAS STOLEN OUT OF SAN ANTONIO AND IT WAS CONFIRMED AS AN ACTIVE STOLEN. BOTH SUSPECTS WERE ARRESTED. ONE OF THE SUSPECTS WAS FOUND TO HAVE (6) ACTIVE ARREST WARRANTS OUT OF SAN ANTONIO. AP1 WAS ARRESTED FOR THE THEFT OF THE VEHICLE AND AP2 WAS ARRESTED ON THE WARRANTS. BOTH WERE BOOKED INTO 401 S. FRIO. THE VEHICLE WAS RECOVERED AND IMPOUNDED. PROPERTY AND LOCATION WERE SECURED PENDING FURTHER INVESTIGATION.

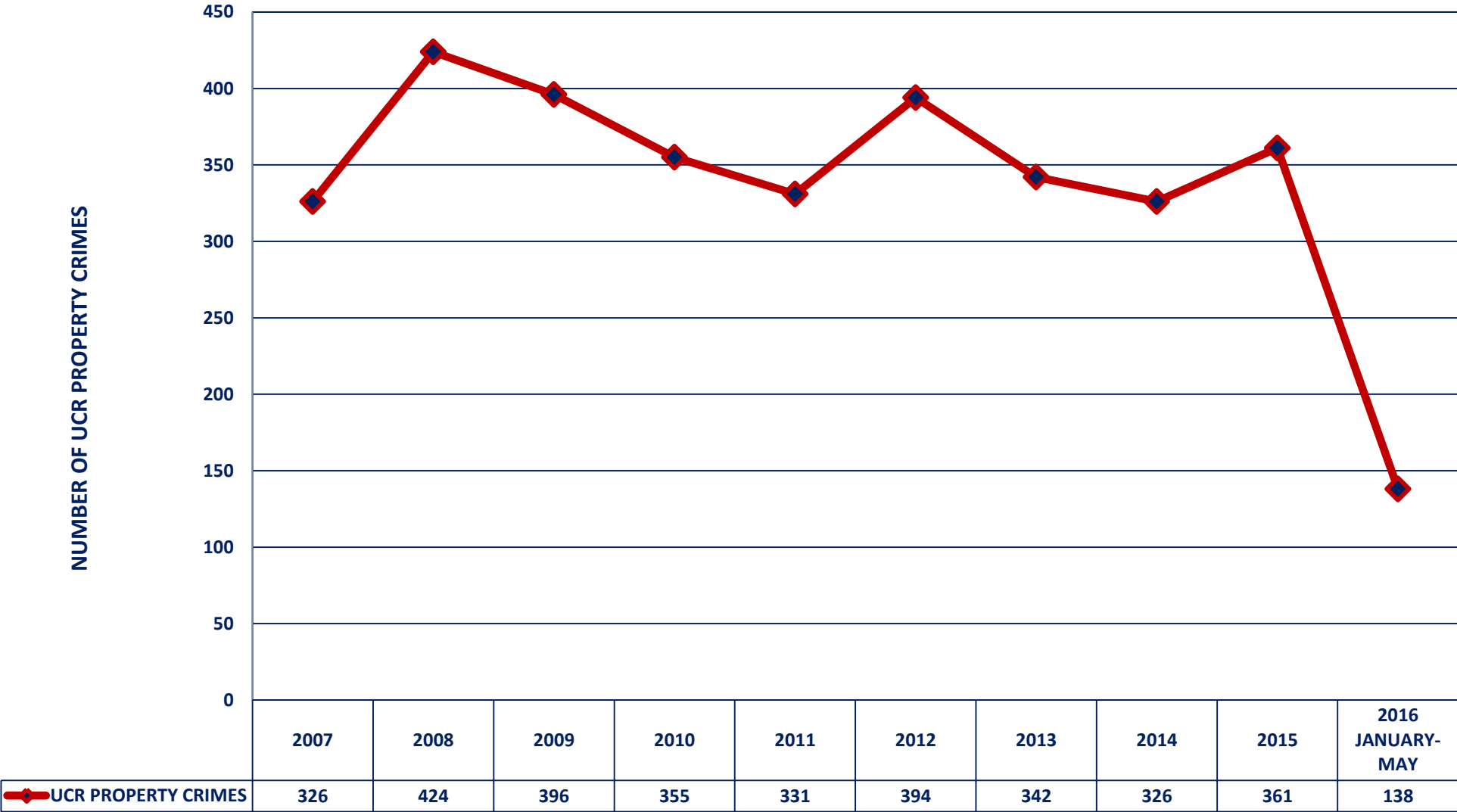
SUMMARY – BCSO AREA DISTRICTS CRIME COMPARISONS SURROUNDING THE CITY OF WINDCREST

BCSO	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Arson	1	0	0	0	1								2
Assault	15	11	12	16	18								72
Aggravated Assault	1	2	2	3	4								12
Assault Family Violence	3	1	10	4	2								20
Burg Building	1	1	2	0	5								9
Burg Habitation	16	11	11	12	11								61
Burg Vehicle	7	10	10	6	9								42
Deadly Conduct	2	1	1	0	1								5
Homicide	0	0	0	0	2								2
Indecency W/Child	0	0	0	0	1								1
Injury to Child	1	1	2	2	1								7
Robbery Business	0	0	0	0	0								0
Robbery Individual	0	2	1	0	0								3
Sexual Assault	0	2	1	1	0								4
Theft	18	17	13	18	18								84
Theft Motor Vehicle	2	4	6	3	5								20
WINDCREST	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Arson	0	0	0	0	0								0
Assault	1	1	7	6	3								18
Aggravated Assault	1	0	0	0	2								3
Assault Family Violence	0	0	0	0	0								0
Burg Building	3	1	1	3	0								8
Burg Habitation	0	0	0	3	1								4
Burg Vehicle	11	7	8	4	1								31
Deadly Conduct	1	0	0	1	2								4
Homicide	0	0	0	0	0								0
Indecency W/Child	0	0	0	0	0								0
Injury to Child	0	0	0	0	0								0
Robbery Business	0	2	0	0	0								2
Robbery Individual	1	0	0	0	0								1
Sexual Assault	0	0	0	0	1								1
Theft	18	20	18	27	20								103
Theft Motor Vehicle	2	0	1	2	0								5

WINDCREST POLICE DEPARTMENT
UCR VIOLENT CRIMES 2007 - 2016 (HOMICIDE-RAPE-ROBBERY-AGG ASSAULT)



WINDCREST POLICE DEPARTMENT
UCR PROPERTY CRIMES 2007 - 2016 (BURGLARY-THEFT-MV THEFT-ARSON)



NOTE: UCR PROPERTY CRIME STATISTICS – THEFTS INCLUDE ALL THEFT OFFENSES INCLUDING BURGLARY VEHICLE

Operations Division



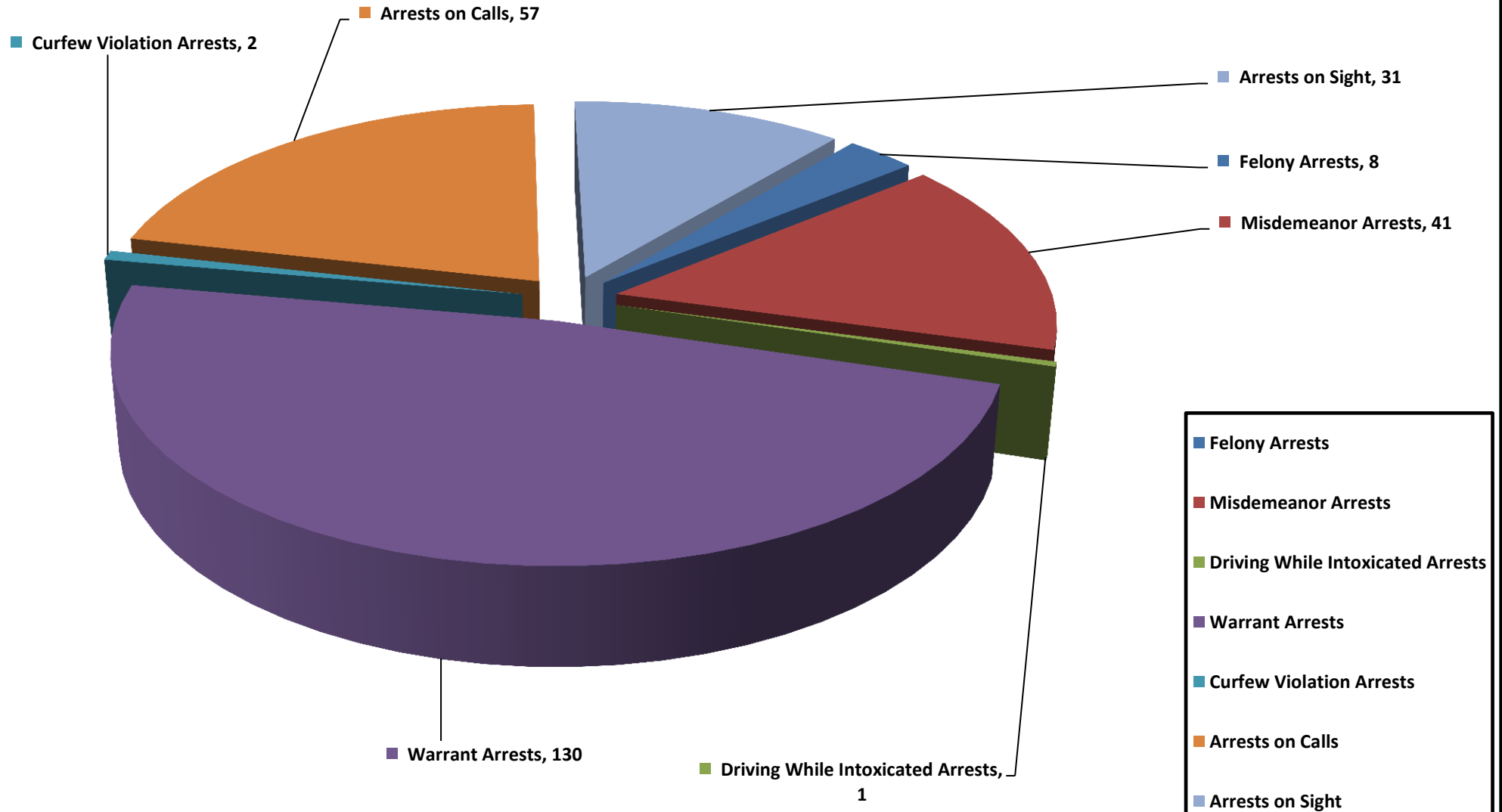
**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
SUMMARY – MONTHLY**

PROACTIVE POLICE ACTIVITIES	3,527	YEAR TO DATE TOTAL	16,587
CALLS FOR SERVICE & 911 CALLS	519	YEAR TO DATE TOTAL	2,434
FELONY ARRESTS	11	YEAR TO DATE TOTAL	52
MISDEMEANOR ARRESTS	41	YEAR TO DATE TOTAL	276
DWI ARRESTS	1	YEAR TO DATE TOTAL	17
WARRANT ARRESTS	130	YEAR TO DATE TOTAL	546
MUNICIPAL COURT CITATIONS	627	YEAR TO DATE TOTAL	2,639
WARNING CITATIONS	306	YEAR TO DATE TOTAL	1,209
ROLL CALL BRIEFINGS, ESCORTS & DEPARTMENT TOURS	67	YEAR TO DATE TOTAL	325



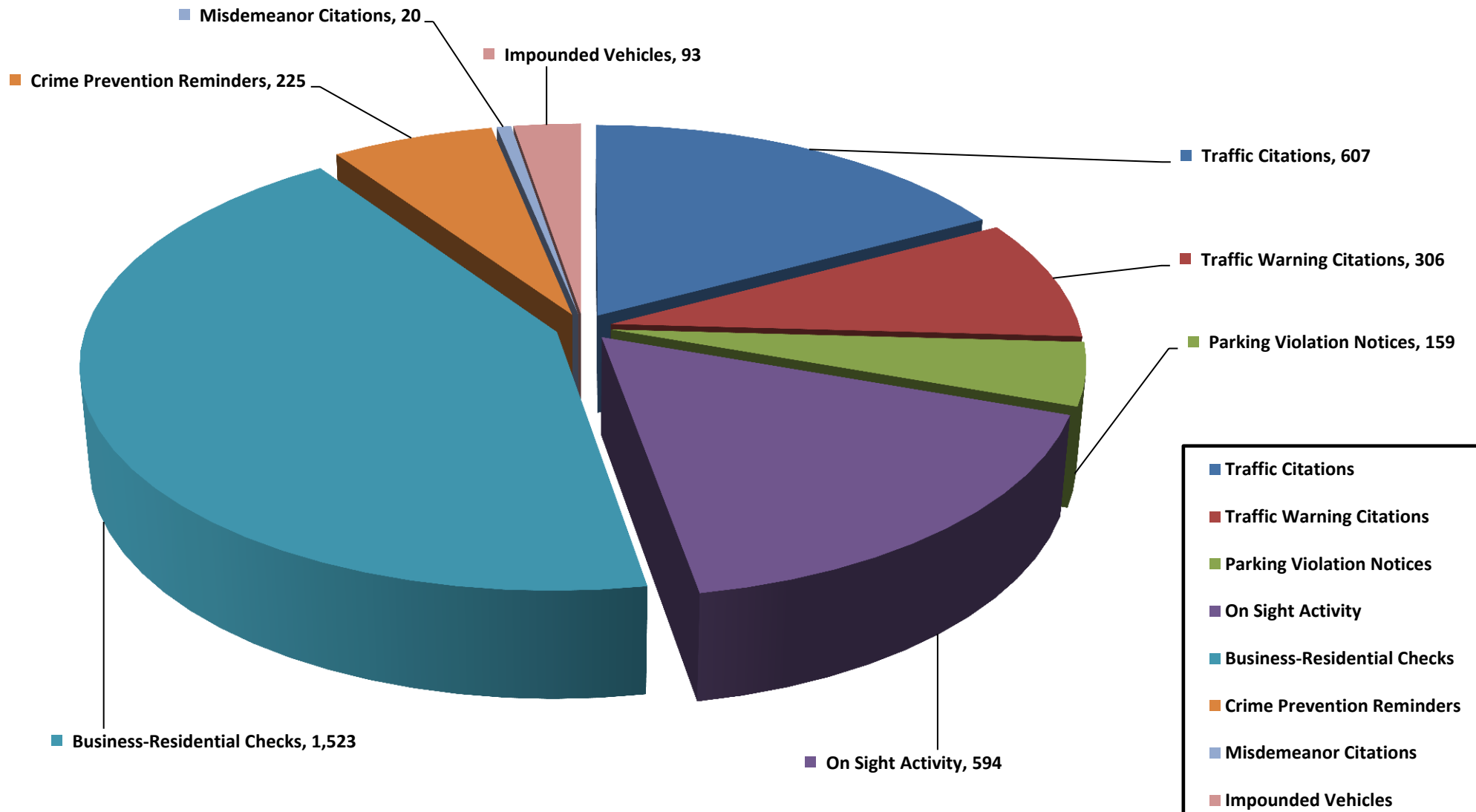
**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
SUMMARY – ENFORCEMENT**

**Operations Division - Patrol Operations Section
Enforcement Snapshot - May 2016**



**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
SUMMARY – PROACTIVE POLICING**

**Operations Division - Patrol Operations Section
Proactive Policing Snapshot - May 2016**



SUMMARY – OPERATIONS DIVISION VEHICLE FLEET

2016														MONTHLY TOTAL
	221	222	223	301	302	303	304	305	403	404	501	502	504	
JANUARY	657	1,740	1,690	1,068	1,100	1,458	750	432	3,300	654	957	2,745	618	17,169
FEBRUARY	452	1,026	1,434	1,113	1,490	1,177	885	229	1,400	766	1,264	1,370	1,035	13,641
MARCH	1,057	1,150	1,459	1,471	1,464	1,313	815	599	1,798	676	1,141	2,365	1,720	17,028
APRIL	732	950	1,203	1,415	1,270	1,401	780	881	2,099	22	1,423	830	776	13,782
MAY	0	2,005	1,835	1,525	1,352	1,279	737	1,190	1,682	0	1,104	1,210	381	14,300
JUNE														
JULY														
AUGUST														
SEPTEMBER														
OCTOBER														
NOVEMBER														
DECEMBER														
TOTAL MILES YEAR TO DATE	2,898	6,871	7,621	6,592	6,676	6,628	3,967	3,331	10,279	2,118	5,889	8,520	4,530	75,920
TOTAL MILEAGE	67,369	65,221	56,750	58,895	54,076	36,786	26,085	20,976	30,679	18,704	13,186	15,805	4,548	
YEAR	2012	2012	2012	2013	2013	2013	2013	2013	2014	2014	2015	2015	2015	
MAKE	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	
MODEL	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	
FLEET ASSIGNMENT	PATROL OPERATIONS	PATROL OPERATIONS K9	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS SERGEANT	PATROL OPERATIONS	PATROL OPERATIONS	OPERATIONS COMMAND STAFF	OPERATIONS COMMAND STAFF	PATROL OPERATIONS	PATROL OPERATIONS K9	PATROL OPERATIONS	

**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
K-9 UNIT
LIEUTENANT A. LEE & BLAZE
SUMMARY - MONTHLY**

CATEGORY	MONTHLY	TOTAL YTD
TRAINING HOURS	8	120
WINDCREST POLICE DEPARTMENT CALLOUTS	0	0
OUTSIDE AGENCY CALLOUTS	0	0
VEHICLES-BUILDINGS SEARCHED	0	0
ARRESTS	0	0
CITATIONS	0	0
PRESENTATIONS – DEMONSTRATIONS	0	2

**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
K-9 UNIT
OFFICER M. HERNANDEZ & MARSHALL
SUMMARY - MONTHLY**

CATEGORY	MONTHLY	TOTAL YTD
TRAINING HOURS	20	130
WINDCREST POLICE DEPARTMENT CALLOUTS	0	3
OUTSIDE AGENCY CALLOUTS	1	3
VEHICLES-BUILDINGS SEARCHED-TRACKING	8	42
ARRESTS	8	57
CITATIONS	92	387
PRESENTATIONS – DEMONSTRATIONS	0	2

**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
K-9 UNIT
OFFICER T. LINDSEY & FRISCO
SUMMARY – MONTHLY**

CATEGORY	MONTHLY	TOTAL YTD
TRAINING HOURS	20	100
WINDCREST POLICE DEPARTMENT CALLOUTS	0	4
OUTSIDE AGENCY CALLOUTS	1	4
VEHICLES-BUILDINGS SEARCHED-TRACKING	11	41
ARRESTS	0	3
CITATIONS	15	104
PRESENTATIONS – DEMONSTRATIONS	0	2



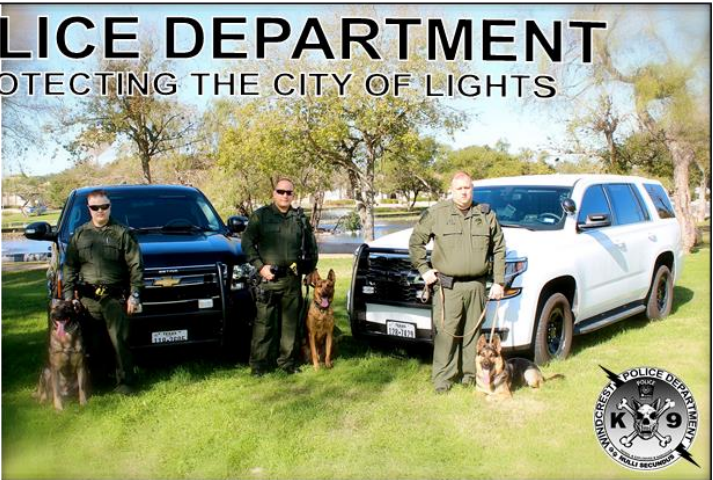
WINDCREST POLICE DEPARTMENT
PROUDLY SERVING & PROTECTING THE CITY OF LIGHTS

WINDCREST POLICE DEPARTMENT
OPERATIONS DIVISION K9 UNIT
PATROL EXPLOSIVES NARCOTICS

LIEUTENANT LEE & BLAZE
OFFICER HERNANDEZ & MARSHALL
OFFICER LINDSEY & FRISCO

REPORT ALL SUSPICIOUS ACTIVITY

8601 MIDCROWN DR WINDCREST, TX 78239 (210)655-2666





**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
SCHOOL SAFETY AND RESOURCE UNIT
SUMMARY – MONTHLY**

CATEGORY	MONTHLY TOTAL	HOURS	HOURS YTD
SCHOOL SAFETY PATROL		19	55
ORGANIZATION AND PREP		4	16
EVENTS	2	7	37
PRESENTATIONS	0	0	7

**TO PROTECT
& EDUCATE:**

**The School Resource Officer and the
Prevention of Violence in Schools**



**DEPARTMENTAL TRAINING
SUMMARY - MONTHLY**

DATE	TOPIC	PRESENTATION	MEMBER(S)	TRAINING PROVIDER	INSTRUCTOR	HOURS
05/04/16	Property Crimes Investigations	Classroom	R. Chapa	AACOG	A. Gonzales	24
5/20/16	Basic Instructor School	Classroom	M. Hernandez	AACOG	P. Blea	40
TOTAL TRAINING HOURS CURRENT MONTH						64
TOTAL TRAINING HOURS YEAR TO DATE						346

Special Operations Division



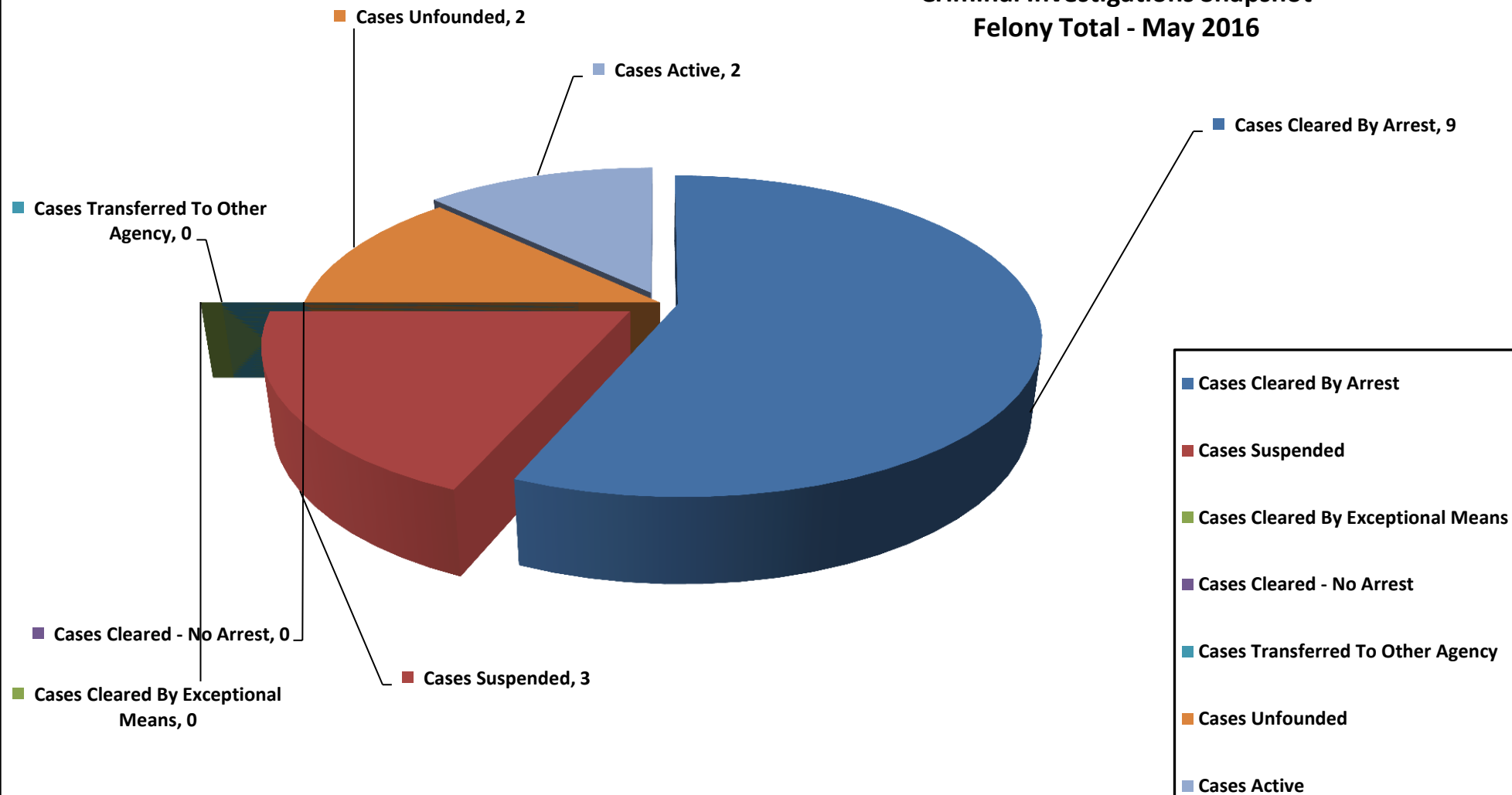
**SPECIAL OPERATIONS DIVISION
INVESTIGATIONS SECTION
SUMMARY – CASE DISPOSITION**

CATEGORY	MONTHLY	YEAR TO DATE
CLEARED BY ARREST (FELONY)	9	37
CLEARED BY ARREST (MISDEMEANOR)	18	112
SUSPENDED (FELONY)	3	42
SUSPENDED (MISDEMEANOR)	8	124
CLEARED BY EXCEPTIONAL MEANS (FELONY)	0	0
CLEARED BY EXCEPTIONAL MEANS (MISDEMEANOR)	0	0
CLEARED NO ARREST (FELONY)	0	0
CLEARED NO ARREST (MISDEMEANOR)	1	2
TRANSFERRED TO OTHER AGENCY (FELONY)	0	3
TRANSFERRED TO OTHER AGENCY (MISDEMEANOR)	0	0
UNFOUNDED (FELONY)	2	5
UNFOUNDED (MISDEMEANOR)	0	0
ACTIVE (FELONY)	2	17
ACTIVE (MISDEMEANOR)	9	50
TOTAL CASES INVESTIGATED	52	393
INVESTIGATORS ASSIGNED	3	



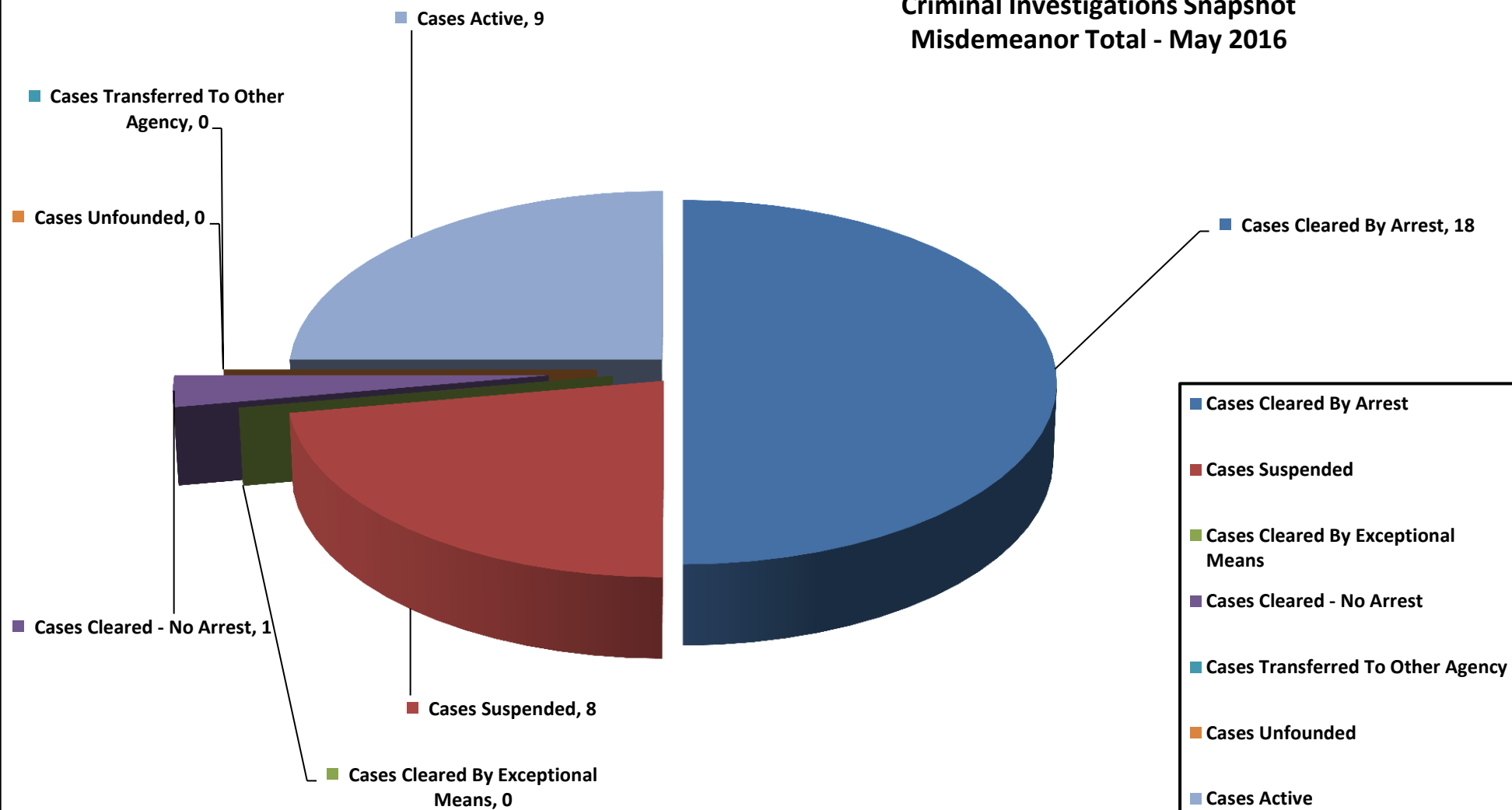
**SPECIAL OPERATIONS DIVISION
INVESTIGATIONS SECTION
CRIMINAL INVESTIGATIONS UNIT
CASE SUMMARY - FELONY CRIMES**

**Special Operations Division - Investigations Section
Criminal Investigations Snapshot
Felony Total - May 2016**



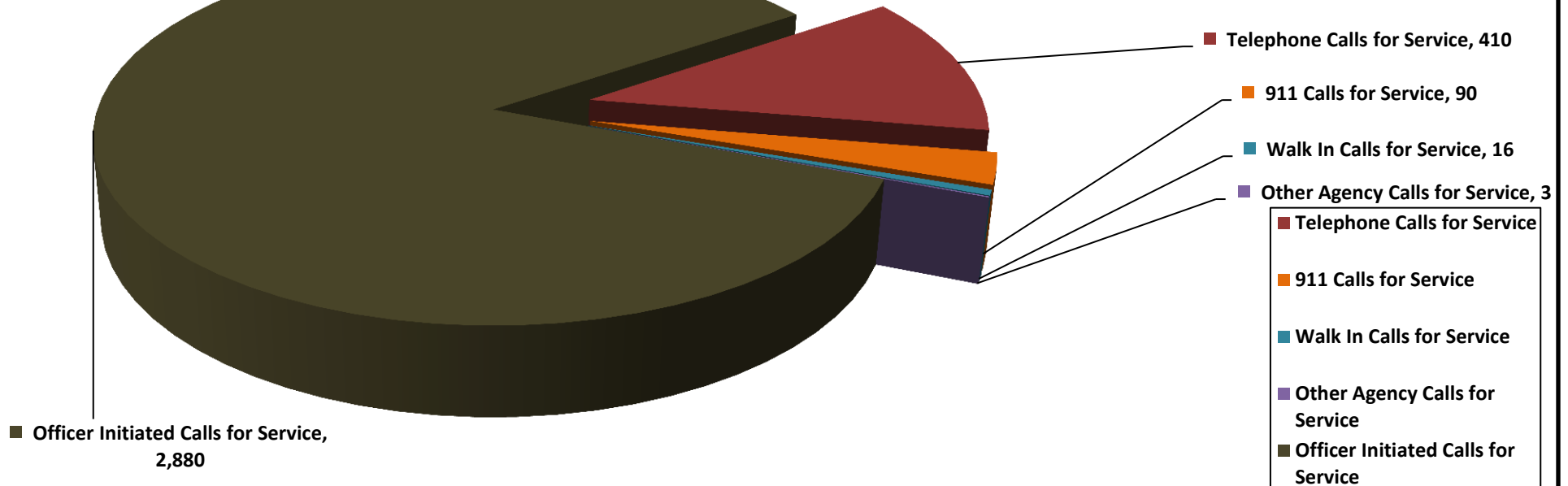
**SPECIAL OPERATIONS DIVISION
INVESTIGATIONS SECTION
CRIMINAL INVESTIGATIONS UNIT
CASE SUMMARY – MISDEMEANOR CRIMES**

**Special Operations Division - Investigations Section
Criminal Investigations Snapshot
Misdemeanor Total - May 2016**



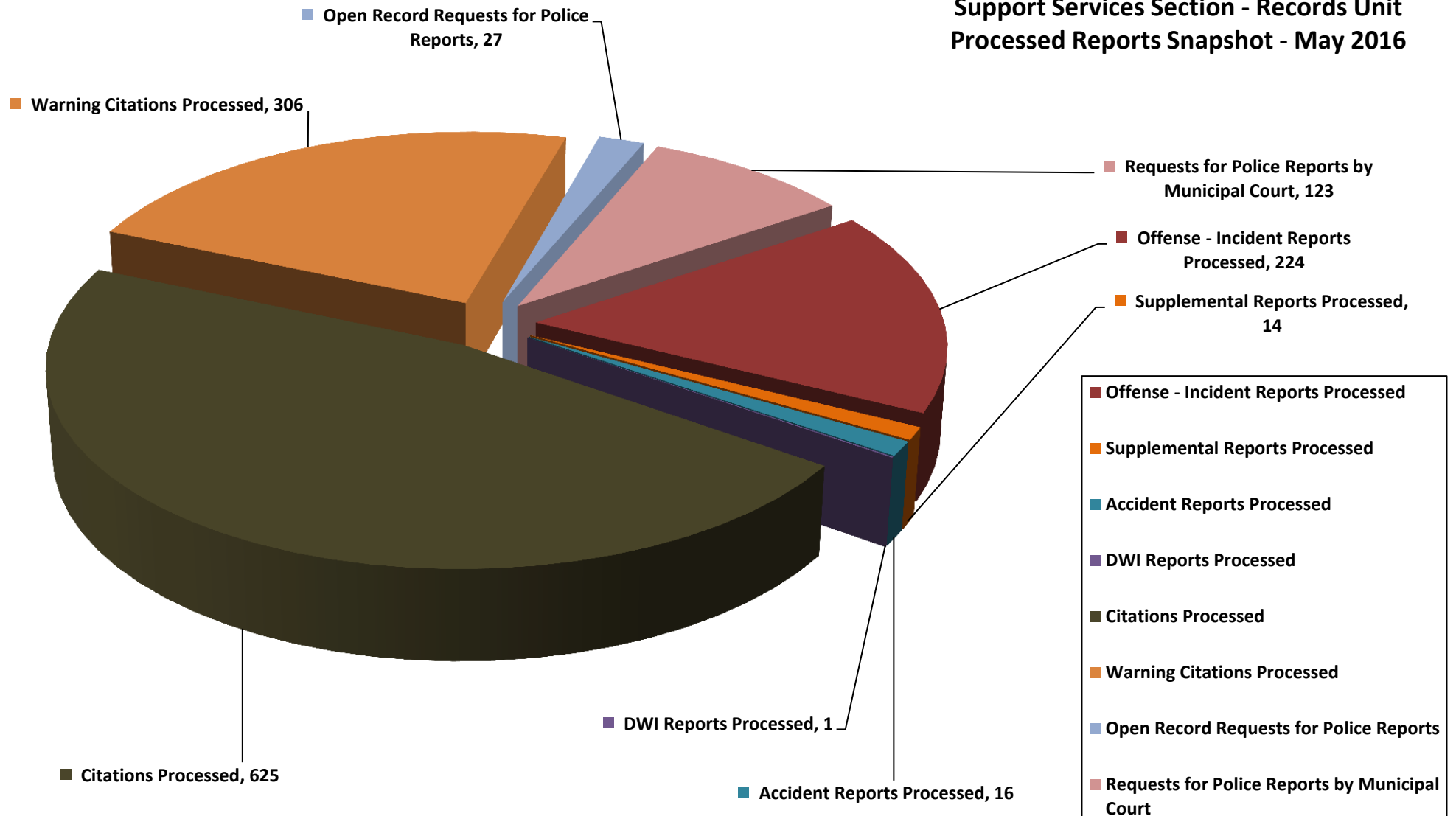
**SPECIAL OPERATIONS DIVISION
SUPPORT SERVICES SECTION
COMMUNICATIONS UNIT
SUMMARY – CALLS FOR SERVICE**

**Support Services Section - Communications Unit
Calls for Service Snapshot - May 2016**



**SPECIAL OPERATIONS DIVISION
SUPPORT SERVICES SECTION
RECORDS UNIT
SUMMARY – REPORTS**

**Support Services Section - Records Unit
Processed Reports Snapshot - May 2016**



**SPECIAL OPERATIONS DIVISION
ALAMO AREA METRO TEAM
SWAT
CRISIS NEGOTIATORS
SUMMARY - MONTHLY**

CATEGORY	MONTHLY TOTAL	TOTAL HOURS	YTD
TRAINING		20	110
ALERTS AND CALL OUTS	0	0	0
MEETINGS-PRESENTATIONS-DEMONSTRATIONS	0	0	5



**SPECIAL OPERATIONS DIVISION
INVESTIGATIONS SECTION
WARRANT UNIT
SUMMARY - MONTHLY**

WARRANTS CLEARED	160	YEAR TO DATE TOTAL	1,069
PERSONS ARRESTED	21	YEAR TO DATE TOTAL	116
PERSONS JAILED	0	YEAR TO DATE TOTAL	7
PERSONS CONTACTED AND CLEARED	64	YEAR TO DATE TOTAL	420
OFFICER CONTACTS	205	YEAR TO DATE TOTAL	944
DAYS JAILED – GUADALUPE COUNTY	0	YEAR TO DATE TOTAL	60



**SPECIAL OPERATIONS DIVISION
INVESTIGATIONS SECTION
ANIMAL CARE & CONTROL UNIT
SUMMARY – MONTHLY**

	MAY	YEAR TO DATE
Calls for service	55	214
Business Hours	49	192
Non Business Hours	6	22
Dispatched Calls	25	182
Calls from Citizens	17	21
Self Initiated	13	11
Number of dogs quarantined	0	3
Number of dogs retrieved	19	93
Number of dogs returned to owner by Animal Control	11	51
Number of dogs taken to Animal Defense League	0	0
Number of dogs taken to Humane Society of San Antonio	0	0
Number of dogs adopted out	5	25
Number of dogs fostered	1	6
Number of dogs euthanized	0	0
Number of dogs which died from disease or unknown illness	0	0
Number of dogs taken to Alamo Heights Kennel Club	7	44
Number of dogs still at Alamo Heights Kennel Club	8	17
Number of dogs returned to owner by Alamo Heights Kennel Club	0	9
Number of dog taken to Broadway Oaks	0	5
Number of calls for dogs running at large but were neither Found or caught:	8	29
Number of dogs which had tags	0	17
Number of dogs with microchip	2	13
Number of cats sterilized	2	14

**SPECIAL OPERATIONS DIVISION
INVESTIGATIONS SECTION
ANIMAL CARE & CONTROL UNIT
SUMMARY - MONTHLY**

Number of deceased animals disposed:

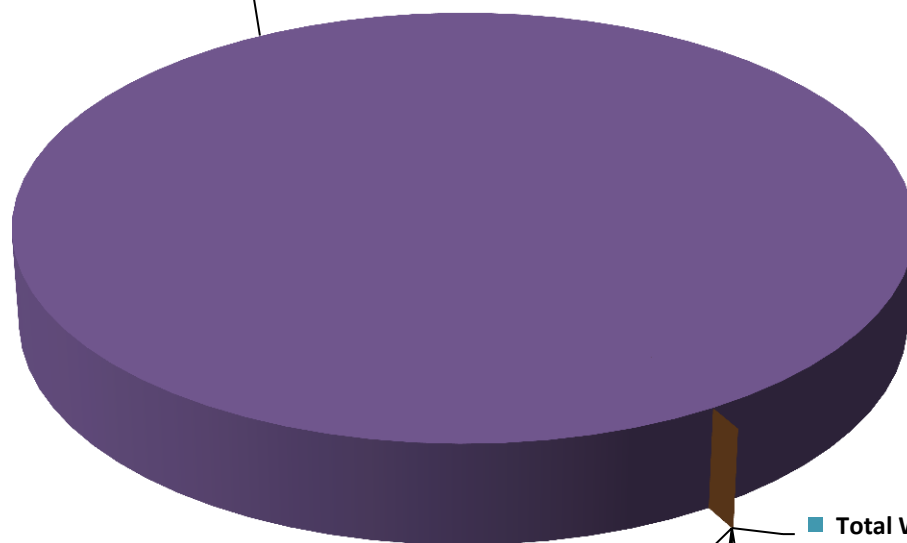
Cats	1	10
Possum	4	1
Raccoon	0	1
Skunks	1	7
Squirrels	6	4
Deer	0	0
Dog	0	0
Duck	1	7
Owl	0	0
Snake	1	0
Dove	3	0
Turtle	3	0
Number of citations Written for Animal Running At Large	0	16
Number of Citations for not having animal vaccinated	0	5
Number of citations for not having animal registered	0	5
Number of Written Warnings issued for Animal Running At Large	11	16
Number of Written Warnings issued for failure to Register Animal	0	6
Number of Written Warnings issued for not having Animal Vaccinated	0	0
Total cost for animal care for the month	\$ 5,016.43	\$14,335.06



**SUMMARY – SPECIAL OPERATIONS DIVISION
INVESTIGATIONS SECTION
ANIMAL CARE & CONTROL UNIT
SUMMARY – ENFORCEMENT**

**Special Operations Division - Investigations Section
Animal Care and Control Unit
Enforcement Snapshot – May 2016**

■ Total Written Warnings - Animal Running At Large, 11



■ Total Citations - Unregistered Animal, 0

■ Total Citations - Non-Vaccinated Animal, 0

■ Total Written Warnings - Unregistered Animal, 0

■ Total Citations - Animal Running At Large, 0

■ Total Written Warnings - Non-Vaccinated Animal, 0

■ Total Citations - Animal Running At Large

■ Total Citations - Non-Vaccinated Animal

■ Total Citations - Unregistered Animal

■ Total Written Warnings - Animal Running At Large

■ Total Written Warnings - Unregistered Animal

■ Total Written Warnings - Non-Vaccinated Animal

SPECIAL OPERATIONS DIVISION

INVESTIGATIONS SECTION

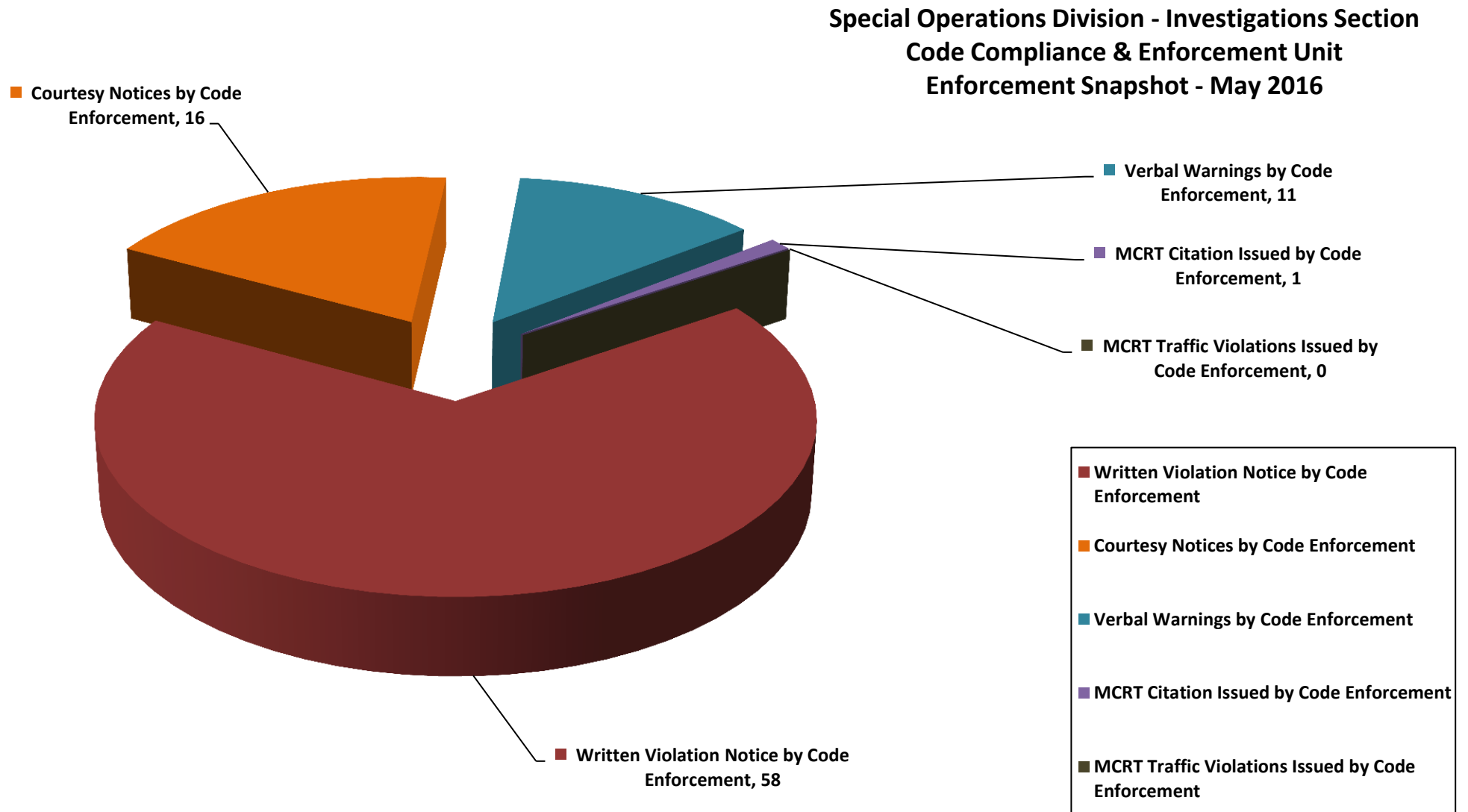
CODE COMPLIANCE AND ENFORCEMENT UNIT

SUMMARY - MONTHLY

CITY CODE VIOLATIONS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Parking Violation	1	0	2	2	0								5
Dog's running at large	0	0	1	0	0								1
Animal Registration	0	0	0	0	0								0
Animal Waste disposal	0	0	0	0	0								0
Animal Control Ordinance - Other	0	0	0	0	0								0
Weeds - Grass - Vegetation Front	2	5	15	6	9								37
Weeds - Grass - Vegetation Alleyway	2	5	15	6	9								37
Vacated Property	0	0	0	0	0								0
Littering Street	0	0	0	0	0								0
Littering Alley	0	0	1	0	1								2
Barking Dog	0	0	0	0	0								0
No Alarm Permit	0	0	0	0	0								0
No Building Permit	6	9	6	4	2								27
Street for storage parking - Vehicle on Street	1	0	1	4	2								8
Junk Vehicle	1	3	6	2	3								15
Vehicles on grass	0	0	0	1	0								1
Recreational Vehicle - Boat - Trailer on Driveway-Street	1	0	8	4	2								15
Health and Sanitation	0	0	0	0	2								2
Overhanging tree limbs Street-Alley	1	0	2	40	8								51
Bandit Signs	26	18	23	58	44								169
Stagnant Pool Water	0	1	4	4	1								10
Solicitors	0	0	2	5	0								7
Refusal to pay Solid Waste - Refuse Collection	0	1	1	0	0								2
Vision Clearance - Obstruction of Intersection	0	0	1	0	1								2
Obstruction of Streets and Roadways	0	0	0	0	2								2
Unsanitary - Unsanitary Conditions	0	4	7	2	0								13
No Garage - Estate Permit	0	0	0	0	0								0
Teen Curfew	0	0	0	0	0								0
Regulation of Use of Drainage Ditches	0	0	0	0	0								0
Graffiti and Tools	1	0	0	0	0								1
Noise Nuisance	1	0	0	0	0								1
Swimming Pools to be Enclosed by Fence	0	0	0	0	0								0
Business Sign Maintenance	1	2	2	1	0								6
Screening of Refuse Storage Areas	0	0	0	0	0								0
Sign Ordinance Violation	1	1	0	0	1								3
Business Checks	13	0	3	4	0								20
Building - Residential - Fire-Property Maintenance Code Violations	6	2	2	3	0								13
City Park Violations	0	0	1	1	0								2
Total Issues Addressed	64	46	105	147	87								449
Written Notice by Code Enforcement	29	33	92	124	58								336
Courtesy Notices by Code Enforcement	0	0	4	13	16								33
Verbal Warnings by Code Enforcement	6	7	4	8	11								36
MCRT Citation Issued by Code Enforcement	1	0	0	1	1								3
MCRT Traffic Violations Issued by Code Enforcement	2	0	2	0	0								4
Total Enforced	38	40	102	146	86	0	0	0	0	0	0	0	412



**SPECIAL OPERATIONS DIVISION
INVESTIGATIONS SECTION
CODE COMPLIANCE AND ENFORCEMENT UNIT
SUMMARY – ENFORCEMENT**



**SPECIAL OPERATIONS DIVISION
CITIZENS' PATROL
SUMMARY - MONTHLY**

CATEGORY	MONTHLY TOTAL AMOUNT	TOTAL HOURS	YTD
PATROL		72	331
ORGANIZATION AND PREP		2	10
EVENTS	1	6	12
TRAINING AND MEETINGS	2	4	20



SUMMARY – SPECIAL OPERATIONS DIVISION VEHICLE FLEET

2016														MONTHLY TOTAL
	513	601	604	711	813	814	401	402	503	816	850	CP	P25	
JANUARY	VEHICLE IS OUT OF SERVICE	605	460	0	378	659	701	200	285	TRANSFERRED TO CITIZENS PATROL 802CP	TRANSFERRED TO CITIZENS PATROL 801CP	429	724	4,441
FEBRUARY		594	34	59	896	861	607	430	335			220	827	4,863
MARCH		538	70	110	840	912	952	395	269			492	1,018	5,596
APRIL		507	198	33	678	960	718	150	268			250	885	4,647
MAY		480	390	60	455	673	1,172	3,725	239	5	16	240	771	8,226
JUNE														
JULY														
AUGUST														
SEPTEMBER														
OCTOBER														
NOVEMBER														
DECEMBER														
TOTAL MILES YEAR TO DATE	0	2,724	1,152	262	3,247	4,065	4,150	4,900	1,396	98,513	82,117	1,391	4,225	27,773
TOTAL MILEAGE	115,559	72,696	60,092	94,114	78,427	77,194	30,064	12,950	2,172	98,513	82,117	78,617	74,106	
YEAR	2005	2006	2006	2007	2008	2008	2014	2014	2015	2008	2008	2005	2007	
MAKE	FORD	FORD	FORD	FORD	FORD	FORD	CHEVROLET	CHEVROLET	CHEVROLET	FORD	FORD	FORD	FORD	
MODEL	CROWN VICTORIA	TAURUS	TAURUS	CROWN VICTORIA	EXPLORER	EXPLORER	TAHOE	TAHOE	SILVERADO	CROWN VICTORIA	CROWN VICTORIA	TAURUS	F150	
FLEET ASSIGNMENT	SPECIAL OPERATIONS	SPECIAL OPERATIONS	SPECIAL OPERATIONS	SPECIAL OPERATIONS	SPECIAL OPERATIONS	SPECIAL OPERATIONS	WARRANTS	SPECIAL OPERATIONS COMMAND STAFF	CODE ENFORCEMENT	CITIZENS' PATROL	CITIZENS' PATROL	CITIZENS' PATROL	ANIMAL CONTROL	

Emergency Management



CITY OF WINDCREST
PrepareAthon!SM
BE SMART. TAKE PART. PREPARE.

**Get Ready For The City of Windcrest PrepareAthon
Date – Time – Location Will Be Announced Soon!**

“A SURVEY by FEMA found that nearly 60 percent of American adults have not practiced what to do in a disaster in the past year. Only 39 percent of those surveyed have put together an emergency plan and talked about it with their household”.

As part of the America's PreparAthon Program, you should be preparing yourself and your family for the unexpected.

Prepare an Emergency Bag and Make a Plan!



FROM THE CHIEF



RESPECTFULLY SUBMITTED TO THE CITY COUNCIL THROUGH THE CITY MANAGER

A.O. Ballew

A.O. "Al" Ballew
Chief of Police

June 6, 2016

Date



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

WINDCREST PUBLIC WORKS

HIGHLIGHTS: May 2016

1. *Picked up by hand rocks and debris from streets after each heavy rain. There were many.*
2. *Treated alley ways with mosquito fighting chemicals so to decrease mosquito population.*
3. *Extracted and removed large tree in Autumn Sunset pond area.*
4. *Cleared pond drains many times after heavy rain showers.*
5. *Prepared pool for summer swim season.*
 - a. *Power washed concrete areas.*
 - b. *Cleaned tables and lounge chairs at pool.*
 - c. *Replaced old mulch in garden area.*
 - d. *Repainted metal fencing and repaired metal fencing around small pool.*
 - e. *Cleaning restrooms at pool.*
 - f. *Power washed sidewalk and curb areas.*
6. *Lots and Lots of mowing.*

Windcrest Public Works

Monthly Report

May 2016

Fiscal YTD

2015-2016

Duties: May 2016

Hours

Hours

1. Pool Maintenance	120	317
2. Facility Repair / Maintenance	12	471
3. Landscaping	382	2,194
4. Job Education	0	64
5. Restrooms/ Park Trash	80	312
6. Pot Holes/ Alley Repair	12	110
7. Weed Spraying	12	84
8. Mowing/ Edging	374	1,888
9. Street Sweep	168	1,140
10. Watering City	40	424

	Hours	Hours
11. Tree Trimming and Chipping	32	290
12. Car Wash	0	10
13. Yard Clean up	20	106
14. Signage Replacement & Repair	0	184
15. Clean and repair Equipment	8	84
16. Mechanic	168	1,088
17. Miscellaneous	0	489
18. Painting Curbs / City	0	0
19. Overtime	52	202
20. Doggy Pod install	N/A	N/A
21. Button install	0	16
22. Replace basketball goals	N/A	N/A
23. Drain Windy Hollow Pond	N/A	N/A
24. B.B.Q. repair	N/A	N/A
25. Drainage Repair	24	164
26. Christmas Tear-down	0	230
27. Christmas Set-up/decorations	0	882
28. Building of Storage	0	0
29. Pick Trash/ City Wide	84	752
TOTAL HOURS WORKED	1,552	11,517



City Secretary / Asst. Court Administrator Report for the month of May 2016

Highlights

- Prepared/posted agenda for RCCM 05.02.16, 05.16.16. and SCCM 05.12.16

Ordinances Passed

2016-742(O)

2016-618B(O)

2016-743(O)

2016-744(O)

Resolutions Passed

2016-580(R)

2016-581(R)

2016-583(R)

- Prepared/posted agenda and attended Special WEDC meeting 05.06.16
- Prepared/posted agenda, ordered publication of notice in NE Herald and mailed out notices to residents for Board of Adjustment hearings on 05.09.16
- Prepared/posted agenda and attended P&R meeting on 05.11.16
- Prepared/posted agenda and attended Citizen Code Committee 05.25.16
- Open Records filled
 - a. 28 Police/Accident/Fire/Court Reports/Permits
 - b. 1 Other
- Civic Center Rentals
 - a. 6 Civic Organizations
 - b. 5 Bexar County Elections
 - c. 6 Resident Events
- Attended and assisted with court on 05.03,10, & 17.16.
- Prepared City Secretary and Court articles for City newsletter.

Goals

1. Continue training/education as City Secretary
2. Continue training/education as Asst. Court Administrator / Court Clerk.
3. Keep up with organization of City Records.
4. Continue working with Admin/Court staff to ensure customer service and professionalism.
5. Improve and expand the warrant program.

Respectfully submitted to City Council, through the City Manager.

Kelly Rodriguez

June 22, 2016

SIGNATURE

DATE

Kelly Rodriguez, City Secretary

Please contact me with any questions concerning this report 655-0022 ext. 2150

This reporting is required by the City of Windcrest Charter § 5.02.3(h)

MAY 2016 OPEN RECORDS REPORT

1	LEXIS NEXIS	ACCIDENT REPORT
2	LEXIS NEXIS	ACCIDENT REPORT
3	LEXIS NEXIS	ACCIDENT REPORT
4	NINA GUEVARA	POLICE REPORT
5	CHRIS VON WORMER	POLICE REPORT
6	ENSEARCH EXPRESS	ACCIDENT REPORT
7	PICKLES	ACCIDENT REPORT
8	MICHAEL TURI	PERMIT
9	F LASAMANA	ACCIDENT REPORT
10	RICK COCKERHAM	FINANCE RECORDS
11	ROLANDO DELOSSANTOS	COURT
12	LEXIS NEXIS	ACCIDENT REPORT
13	LEXIS NEXIS	ACCIDENT REPORT
14	LEXIS NEXIS	ACCIDENT REPORT
15	YELLOW DOG REPORTS	ACCIDENT REPORT
16	YELLOW DOG REPORTS	ACCIDENT REPORT
17	KEAH NEIL	ACCIDENT REPORT
18	JAMES GRIFFIN	CONTRACT
19	ROY MORTON	ACCIDENT REPORT
20	ENSEARCH EXPRESS	POLICE REPORT
21	ENSEARCH EXPRESS	POLICE REPORT
22	JAYLSA GARZA	ACCIDENT REPORT
23	ALFREDO OLAZABA	POLICE REPORT
24	ARTURO VILLARREAL	ACCIDENT REPORT
25	CYNTHIA LEAL	POLICE REPORT
26	LEXIS NEXIS	ACCIDENT REPORT
27	LEXIS NEXIS	ACCIDENT REPORT
28	LEXIS NEXIS	POLICE REPORT
29	LEXIS NEXIS	ACCIDENT REPORT
30	LEXIS NEXIS	ACCIDENT REPORT

POLICE REPORTS	7
ACCIDENT REPORTS	19
PERMITS	1
COURT	1
OTHER	2
TOTAL	30

MAY 2016 CIVIC CTR STATS

DATE	NAME	RESIDENT OR NON	TYPE OF FUNCTION	HOURS	SOUND SYSTEM	SECURITY
05.02.16	EARLY VOTING	BEXAR COUNTY	EARLY VOTING	8A-8P	N	N
05.03.16	EARLY VOTING	BEXAR COUNTY	EARLY VOTING	8A-8P	N	N
05.04.16	ARTS AND CRAFTS	MTG	CIVIC	9A-2P	N	N
05.05.16	N.WEATHERSPOON	BEXAR COUNTY	DEBATE	6P-8P	N	N
05.06.16	CARLOS PADGETT	RESIDENT	GRADUATION PARTY	7P-12A	Y	N
05.07.16	ELLIS	RESIDENT	PARTY	1P-5P	N	N
05.10.16	OPTIMIST CLUB	CIVIC	MTG	7A-9A	Y	N
05.11.16	LITTLE LEAGUE	CIVIC	MTG	6P-9P	N	N
05.12.16	WVFD	CITY	PICNIC	ALL DAY	N	N
05.13.16	WVFD	CITY	PICNIC	ALL DAY	N	N
05.14.16	WVFD	CITY	PICNIC	ALL DAY	N	N
05.16.16	WVFD	CITY	PICNIC	ALL DAY	N	N
05.17.16	EARLY VOTING	BEXAR COUNTY	EARLY VOTING	ALL DAY	N	N
05.18.16	EARLY VOTING	BEXAR COUNTY	EARLY VOTING	ALL DAY	N	N
05.19.16	EARLY VOTING	BEXAR COUNTY	EARLY VOTING	ALL DAY	N	N
05.19.16	GOURMET CLUB	CIVIC	MTG	9A-2P	N	N
05.20.16	JUAN LONGORIA	RESIDENT	GRADUATION PARTY	4P-7P	N	N
05.21.16	ALLEN LEE	RESIDENT	BABY SHOWER	6P-10P	N	N
05.22.16	KEVIN ALLEN	RESIDENT	BABY SHOWER	3P-7P	N	N
05.24.16	EARLY VOTING	BEXAR COUNTY	EARLY VOTING	ALL DAY	N	N
05.24.16	LIONS CLUB	CIVIC	MTG	5P-9P	Y	N
05.28.16	LITTLE LEAGUE	CIVIC	MTG	ALL DAY	N	N

CITY OF WINDCREST MUNICIPAL COURT - OFFICIAL MONTHLY ACTIVITY REPORT

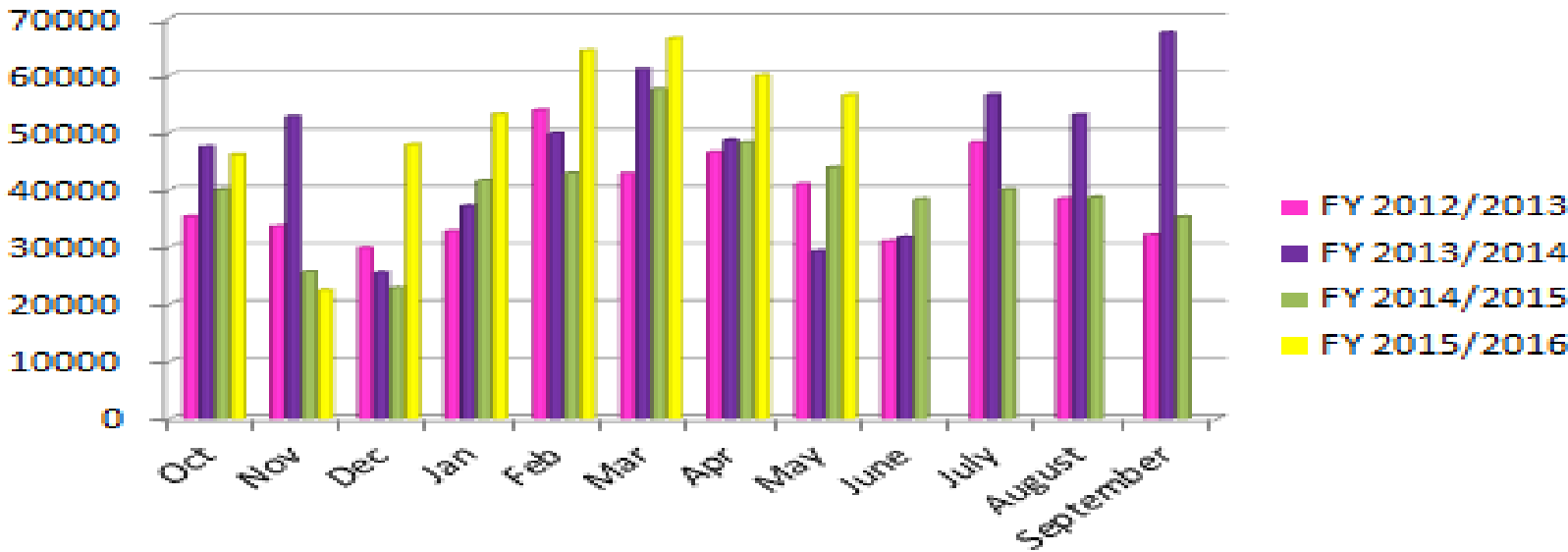
	Oct. 15	Nov. 15	Dec. 15	Jan. 16	Feb. 16	Mar. 16	Apr. 16	16-May	Jun. 16	Jul. 16	Aug. 16	Sept. 16	TOTAL	Medium Average
Cases Filed	826	910	712	811	874	1043	663	827					6,666	
Fines Paid	17	11	17	15	24	24	19	23						
Bond Forfeiture	0	0	0	0	0	0	0	0						
Not Guilty	24	37	28	30	33	35	30	33						
Guilty	190	172	186	196	246	239	241	212						
Dismissed	65	69	46	75	72	100	111	86						
Compliance Dismissals	36	39	38	33	51	52	36	22						
Defensive Driving	41	5	3	4	10	5	7	49						
Deferred Disposition	38	12	75	53	8	18	70	49						
Insurance	3	2	5	12	8	5	7	8						
Orders for Community Svc.	1	3	0	3	0	0	1	5						
Appeals	0	0	0	0	0	0	0	0						
TOTAL CASES HEARD	415	350	398	422	452	477	522	447						
Failure to Appear/Warrants	266	616	216	521	354	442	335	598						
Warrant Officer Fine/Fee Collected	\$ 28,998.10	\$ 20,806.97	\$ 25,100.30	\$ 23,743.60	\$ 57,133.71	\$ 56,221.50	\$ 22,097.60	\$ 26,857.10						
Warrant Officer Activity	173	112	205	185	220	343	123	160						
Court Fines	\$ 44,631.05	\$ 21,196.36	\$ 45,762.75	\$ 49,678.28	\$ 61,228.13	\$ 63,313.74	\$ 59,482.61	\$ 51,370.56						
State Fees	\$ 14,759.50	\$ 12,726.74	\$ 21,274.71	\$ 35,905.30	\$ 31,323.57	\$ 33,869.00	\$ 25,246.99	\$ 21,910.51						
City Share of State Fees (10%)	\$ 1,476.00	\$ 1,272.67	\$ 2,127.47	\$ 3,590.30	\$ 3,132.35	\$ 3,386.90	\$ 2,524.70	\$ 2,191.05						
Court Technology Fund	\$ 1,461.49	\$ 714.93	\$ 1,644.52	\$ 1,485.44	\$ 1,800.19	\$ 1,953.09	\$ 1,454.51	\$ 1,615.60						
Court Building Security Fund	\$ 1,096.16	\$ 536.17	\$ 1,233.40	\$ 1,114.03	\$ 1,350.12	\$ 1,464.82	\$ 1,090.83	\$ 1,211.68						
Fee to Omni/State	\$ 2,854.60	\$ 1,109.50	\$ 2,603.66	\$ 3,366.89	\$ 4,016.19	\$ 3,771.26	\$ 2,435.45	\$ 3,062.55						
Collection Agency Fees	\$ 2,199.19	\$ 804.18	\$ 2,011.85	\$ 1,479.90	\$ 5,960.97	\$ 4,314.14	\$ 2,135.93	\$ 1,875.97						
TOTAL CITY REVENUE	\$ 46,107.05	\$ 22,469.03	\$ 47,890.22	\$ 53,268.58	\$ 64,360.48	\$ 66,518.64	\$ 62,007.31	\$ 53,561.61						
PRIOR Years Total Collections	\$ 39,962.81	\$ 25,624.28	\$ 22,882.90	\$ 41,625.21	\$ 42,940.29	\$ 57,571.35	\$ 48,244.71	\$ 43,972.15	\$ 38,344.49	\$ 40,001.62	\$ 38,667.16	\$ 35,198.88	\$ 475,035.85	\$ 56,078.85

Persons Arrested (Held in WCPD)			10	16	20	45	14	0					
Persons Incarcerated (HELD IN GC)	4	3	2	3	2	2	1	0					
Cost of Incarceration	\$ 800.00	\$ 950.00	\$ 600.00	\$ 850.00	\$ 450.00	\$ 300.00	\$ 550.00	0					

2014/2015 Court Activity													
Cases Filed	486	287	717	868	1,017	650	972	755	1,123	1,056	1,036	813	
Court Fines	\$ 38,045.81	\$ 24,614.28	\$ 21,594.90	\$ 40,168.21	\$ 40,723.29	\$ 55,761.35	\$46,520.71	\$ 42,401.15	\$ 35,826.49	\$ 38,843.62	\$ 37,310.16	\$ 34,061.88	\$ 455,871.85
Persons Arrested	29	11	22	25	27	30	13	21	15	29	18	10	250
Persons Incarcerated	6	1	2	4	4	7	6	2	2	4	6		44
Cost of Incarceration	\$ 1,550.00	\$ 150.00	\$ 650.00	\$ 2,050.00	\$ 1,650.00	\$ 2,200.00	\$ 1,500.00	\$ 1,200.00	\$ 1,350.00	\$ 1,150.00	\$ 300.00		\$ 13,750.00
Warrant Officer Fine/Fee Collected	\$37,639.60	\$17,445.81	\$18,137.97	\$25,179.37	\$59,052.09	\$55,645.28	\$24,744.57	\$21,968.37	\$32,860.93	\$34,975.61	\$27,392.29	\$31,566.80	\$386,608.69
Warrant Officer Activity	211	100	126	154	360	513	143	157	204	239	181	175	2563

TOTAL CITY REVENUE FROM COURT

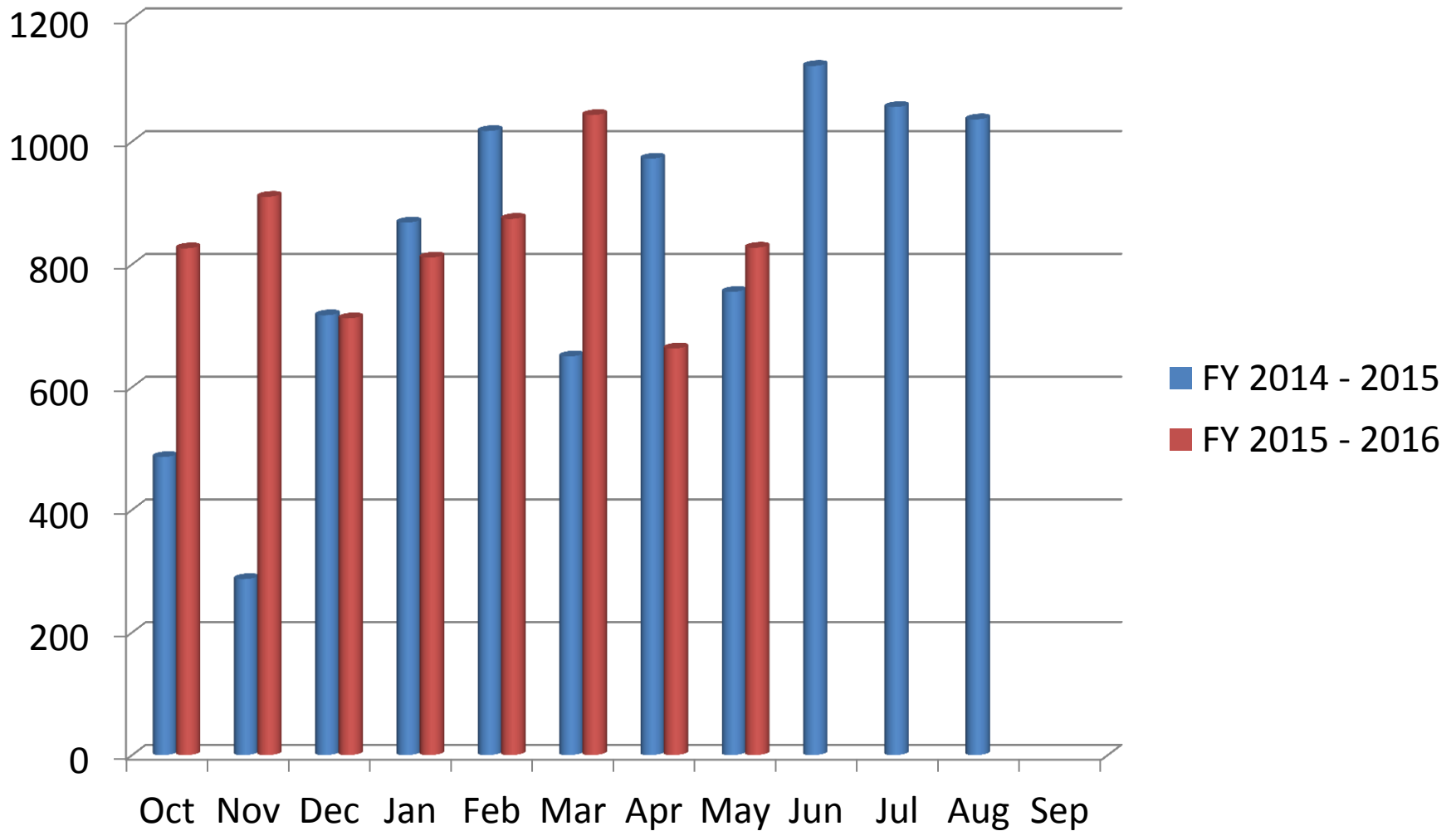
(4 year comparison)



CASES FILED

FY 2014/2015 vs. FY 2015/2016

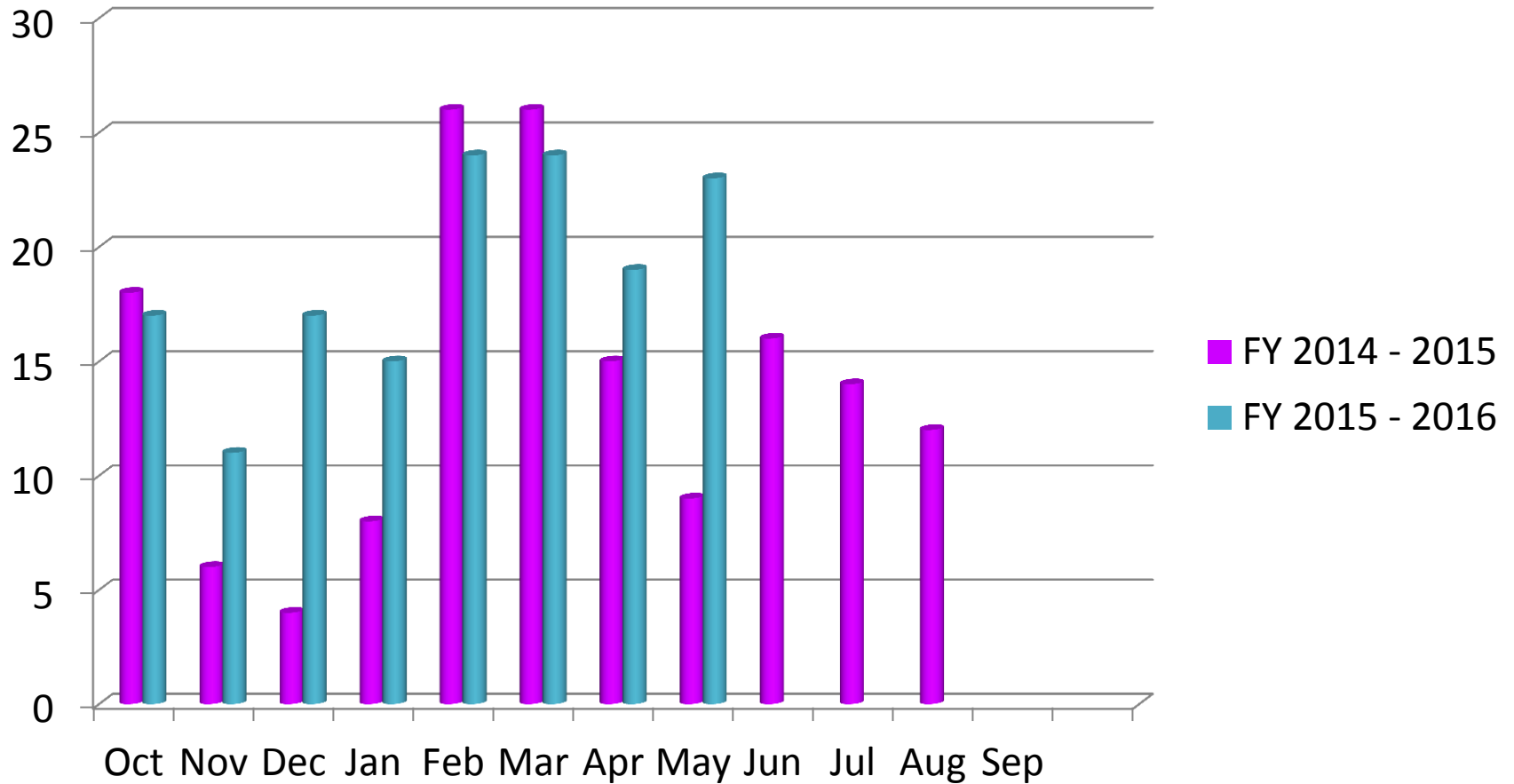
(Citations from Police Department, Code Enforcement, Animal Control)



FINES PAID

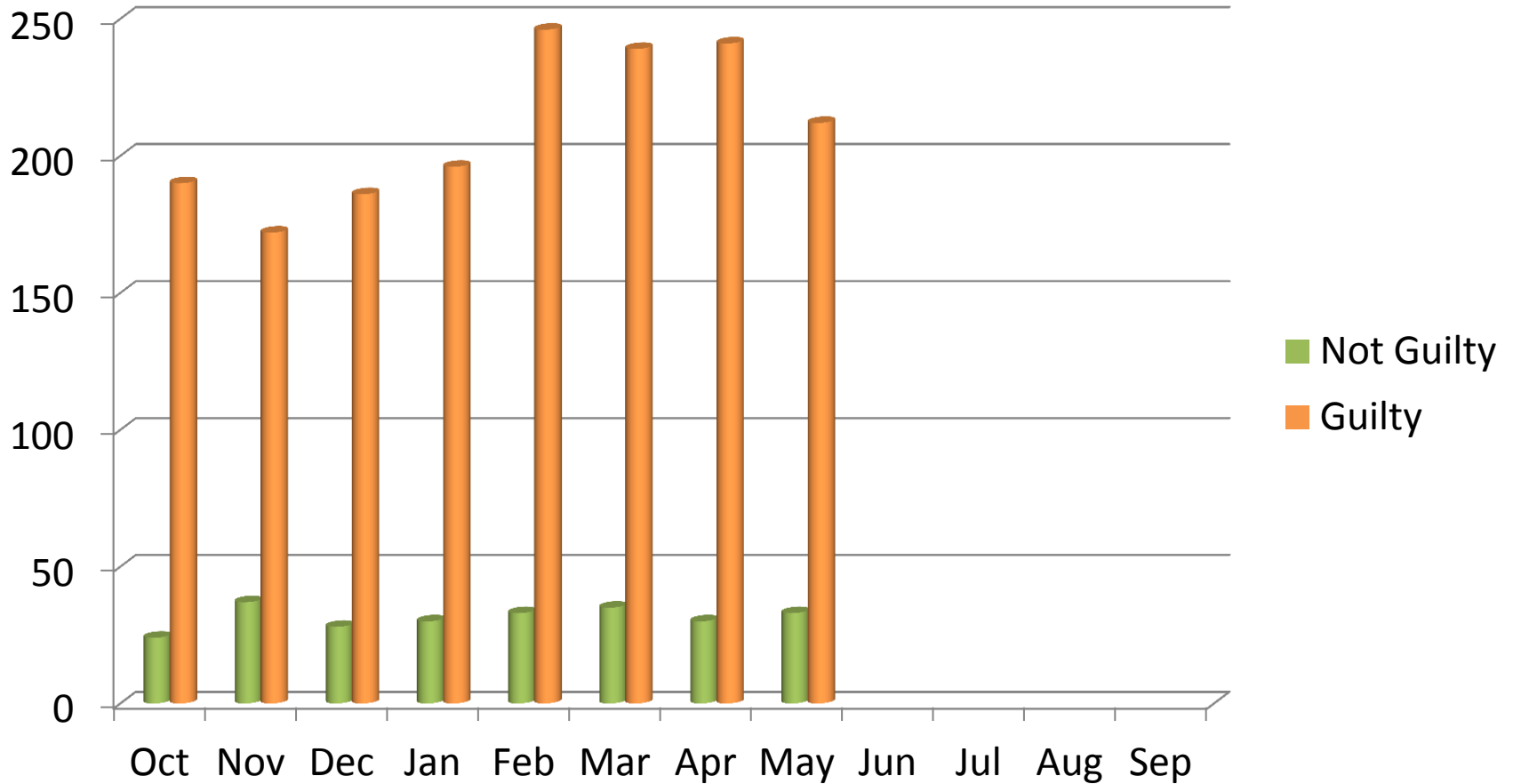
FY 2014/2015 vs. FY 2015/2016

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



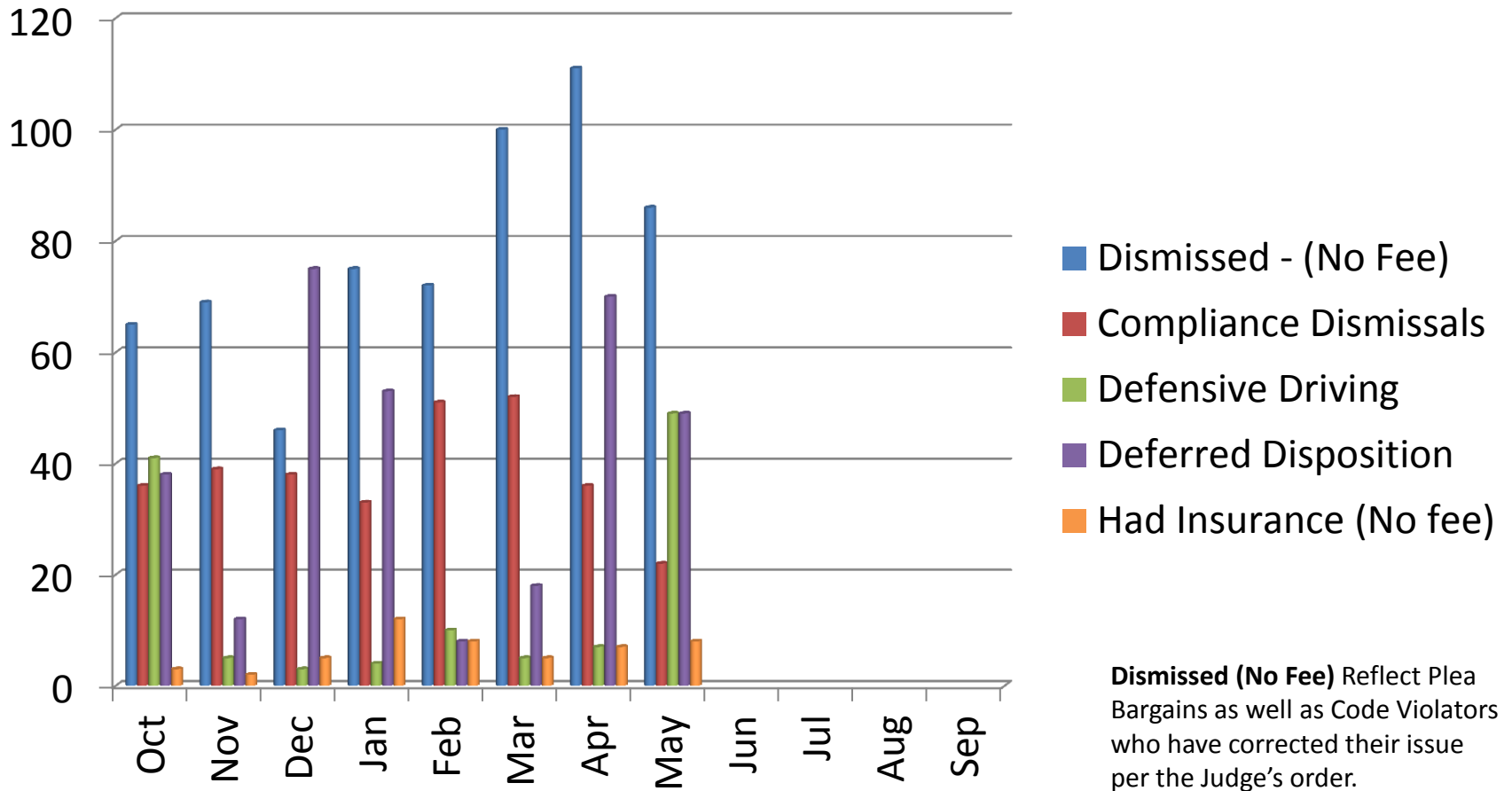
NOT GUILTY / GUILTY

(Numbers only, not \$ amounts. Guilty column correlates with defendants who paid fines in FY 2014 – 2015 from above slide)

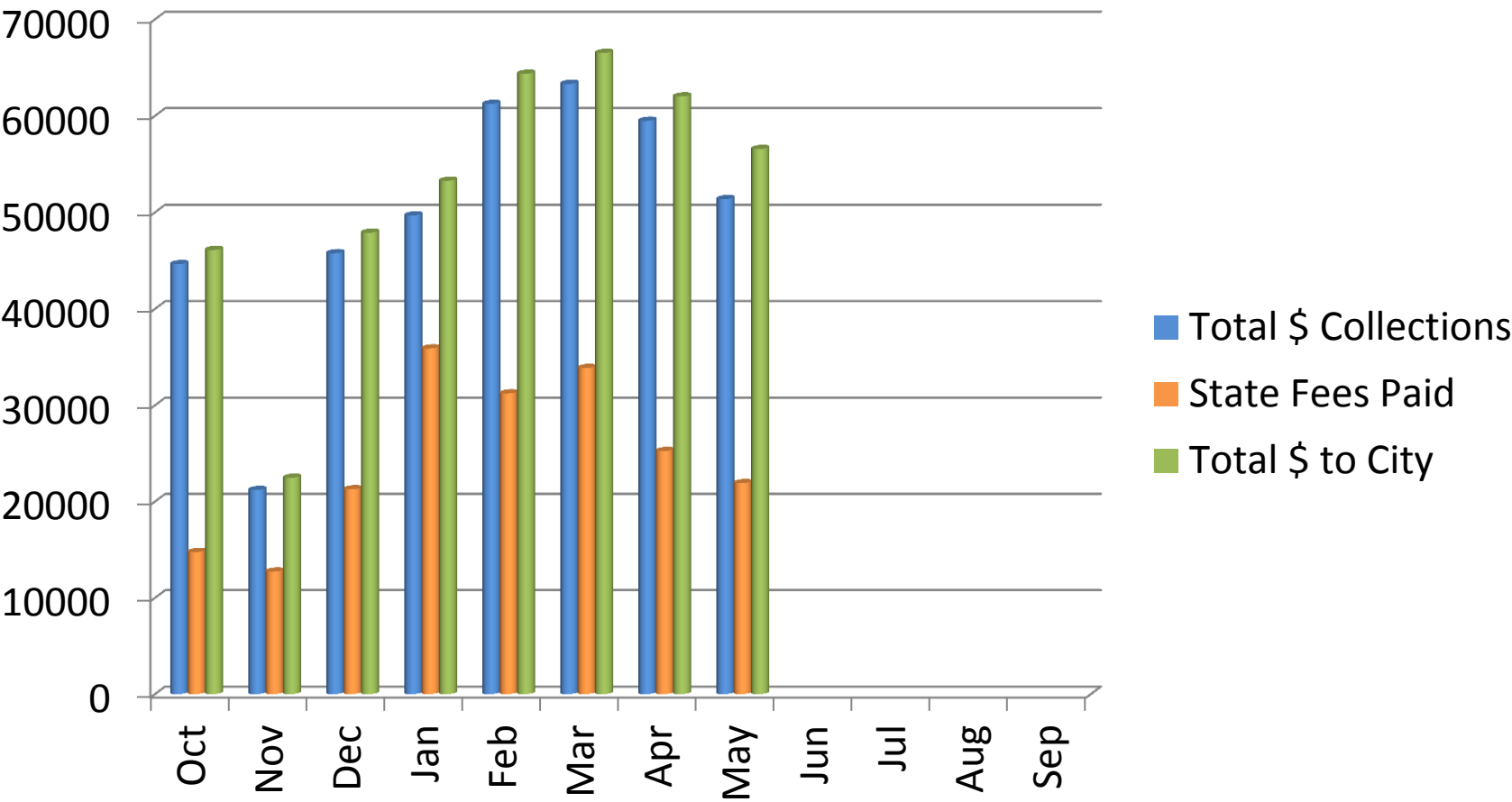


DISMISSALS

(Numbers only, not \$ amounts)

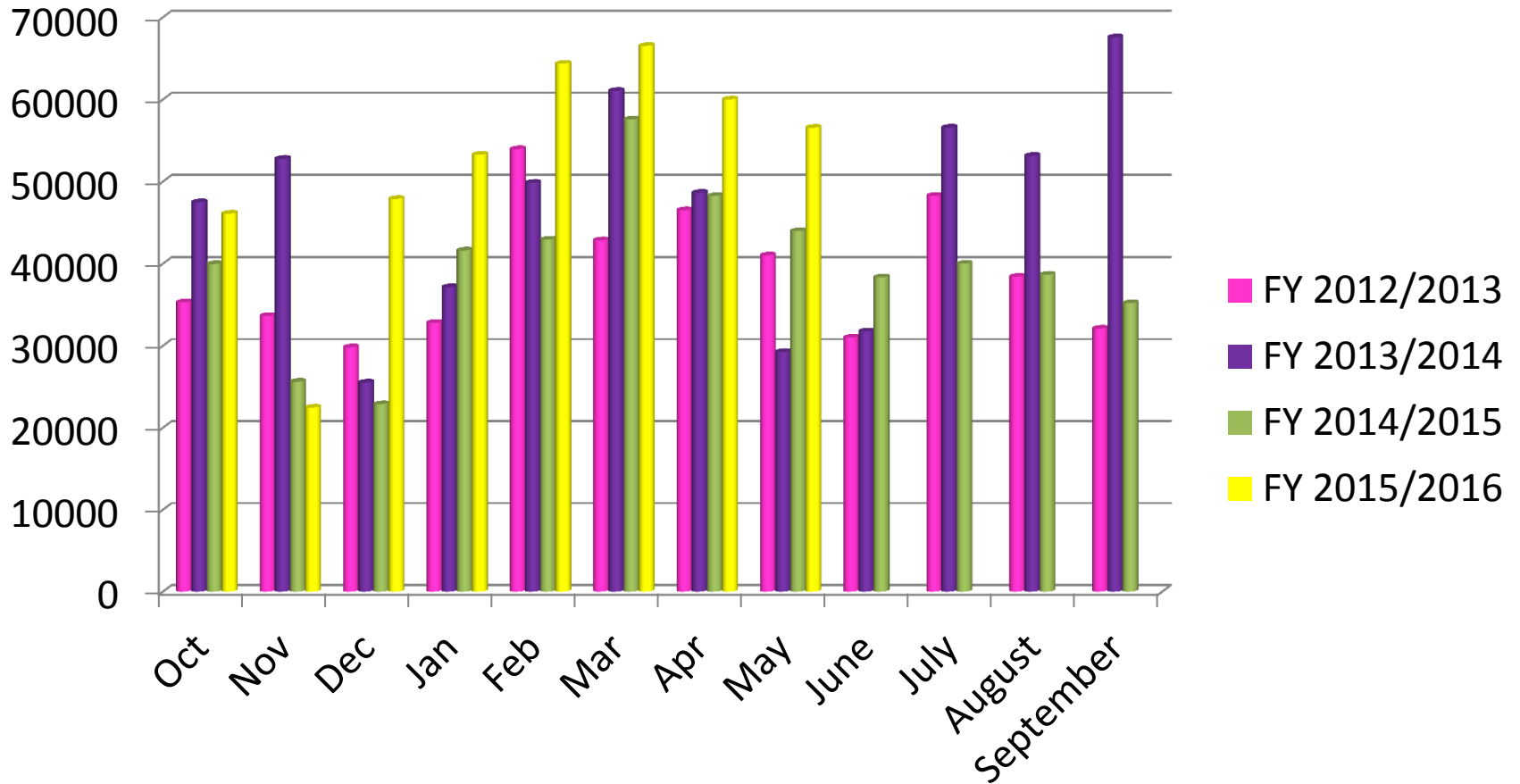


DISTRIBUTION OF TOTAL COURT COLLECTIONS



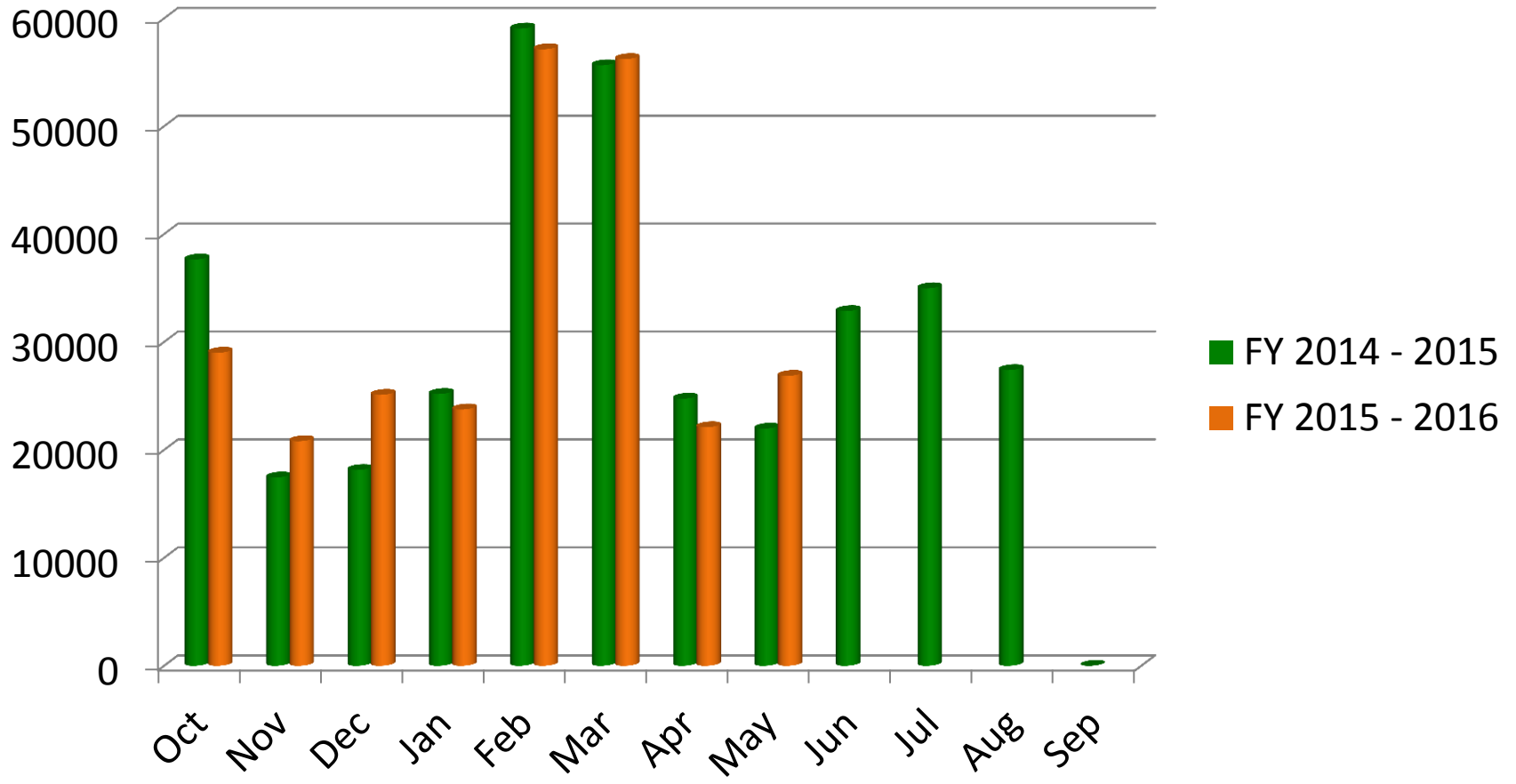
TOTAL CITY REVENUE FROM COURT

(4 year comparison)



WARRANT COMPARISON OF FINES AND FEES COLLECTED

(FY 2014 – 2015 vs FY 2015 – 2016)



May - 2016				
#	CITATION	DEFENDANT	WARRANT OFFICER COMMENT	ACTION
1	69203	CHILDRESS, JAMAAL T	Def. Paid On-Line	FINE
2	81706	SEGUIN, CHRISTOPHER A	Def. Held @ WPD	BOND
3	81189	MARAVILLA, RENE R	Def. Held @ WPD	BOND
4	57696	PELTIER, HEIDI A	Def. Paid On-Line	FINE
5	70806	WORDLAW, JAMIE M	Def. Paid On-Line	FINE
6	E 36530	ROMERO, GABRIELA	Def. Held @ WPD	BOND
7	77221	GOMEZ, DERIC	Def. Came In Paid	FINE
8	80185	QUINTANA, RUDY	Def. Came In Paid	BOND
9	E 43285	BAIDOE ANSAH, EMMANUEL	Def. Held @ WPD	BOND
10	80994	PALACIOS, MATTHEW	Def. Came In Paid	BOND
11	79959	CATANZARO, ALICIA	Def. Paid On-Line - Contacted By 4175	FINE
12	80661	REYES, KEYON M	Def. Held @ WPD - Contacted By 4175	BOND
13	79954F	BENITEZ, MARISOL	Def. Paid On-Line - Contacted By 4175	FINE
14	E 42903	CROSS, BRIAN M	Def. Held @ WPD	BOND
15	80114	GERMANY, WILLIAM H	Def. Paid On-Line	FINE
16	80687	COOLBAUGH, KARA L	Def. Came In Paid - Contacted By 4175	BOND
17	E 32339	VALVERDE, ALEXANDRA B	Def. Came In	PR BOND
18	75510	PEGEL, AUSTIN B	Def. Came In Paid	FINE
19	E 18266	GUTIERREZ, LILIANA	Def. Came In Paid	FINE
20	76136	AUSTIN, ANTONIO M	Def. Held @ WPD	BOND
21	78490	RODGERS, MONET M	Def. Came In Paid	FINE
22	79341	MULLER, MARK	Def. Paid On-Line - Contacted By 4175	FINE
23	79796	MARTINEZ, ROYLAN	Def. Came In Paid	BOND
24	E 41701	CARMONA, JESSICA	Def. Came In Paid - Contacted By 4175	FINE
25	78593	WALKER, BRYANT	Def. Came In Paid	FINE
26	72753	RUIZ, LEONARD	Def. Came In Paid - Contacted By 4175	BOND
27	78999	GREEN, PHILIP	Def. Held @ WPD	BOND
28	EF 33717	ALEMAN, ANA	Def. Paid On-Line	FINE
29	79090	RODRIGUEZ, CHRISTOPHER L	Def. Came In Paid	BOND
30	81022	RODRIGUEZ, FRANK	Def. Came In Paid	BOND
31	E 47079	BUCKLEY, TAMMY A	Def. Came In Paid	FINE
32	78554	GARZA, ITSEL S	Def. Came In Paid	BOND

33	78016	SANDOVAL, JOSE A	Def. Held @ WPD	PR BOND
34	81192	ARREOLA, AGUILAR	Def. Paid On-Line	FINE
35	80674	GARCIA, RICHARD R	Def. Came In Paid - Contacted By 4175	BOND
36	81254	MCCLAIN, ALEJANDRA I	Def. Came In Paid	FINE
37	81245	GONZALEZ, ALVARO III	Def. Paid On-Line	FINE
38	E 45439	DIXON, LARRY	Def. Held @ WPD	PR BOND
39	78080	FIERRO, RICARDO E	Def. Came In Paid	FINE
40	74604	HENDERSON, BROOKE M	Def. Came In Paid	FINE
41	67444	DAVILA, GUADALUPE	Def. Came In Paid	FINE
42	77199	TORRES, RICARDO D	Def. Held @ WPD	BOND
43	81057	LECHUGA, ABRAHAM S	Def. Came In Paid	BOND
44	E 34678	GARZA, AJA G	Def. Came In Paid	FINE
45	77743	ROSS, TYDRIA	Def. Paid On-Line	FINE
46	78536	ESQUIVEL, MARIE	Def. Came In Paid	FINE
47	77265	PEREZ, ADRIAN M	Def. Came In Paid - Contacted By 4175	FINE
48	51560	MCNIEL, DEREK	Def. Held @ WPD	FINE
49	82030	BROWN, EBONEE L	Def. Came In Paid - Contacted By 4175	BOND
50	77617	MOSLEY, AREMENTA	Def. Came In Paid	FINE
51	81746	BROOKS, DEVIN M	Def. Came In Paid - Contacted By 4175	BOND
52	EF 33648	DODGE, CHERL E	Def. Came In Paid	FINE
53	60702	TWEGGS, DAVID K JR.	Def. Held @ WPD	BOND
54	65751	NUNEZ, JOSE A	Def. Came In	PR BOND
55	75306	SELLERS, TONIA E	Def. Held @ WPD	BOND
56	80551	WARREN, BRANDON L	Def. Held @ WPD	BOND
57	E 01533	ORTIZ, MARY C	Def. Held @ WPD	PR BOND
58	81493	CASTRO, MARCELLO A	Def. Came In	BOND
59	81462	PEPPER, CHARLES	Def. Paid On-Line	FINE
60	79357	ANDERSON, MICHAEL T	Def. Held @ WPD	PR BOND
61	57146	STEPHENS, MARCELLE D	Def. Held @ WPD	BOND
62	77707	GALLOWAY, MARCUS T	Def. Held @ WPD	BOND
63		THOMPSON, CONBRANEKIA	Def. Came In Paid	FINE
64	80667	ROBINSON, RUBY	Def. Paid On-Line	FINE

Total: 64

Police Officer Contacts Worked = 205

\$\$\$	WARR	ARR	JLD	DAYS JAILED
\$375.70	1			
\$600.00	4	1		
\$600.00	4	1		
\$112.00	1			
\$349.70	1			
\$700.00	4	1		
\$1,517.10	3			
\$300.00	3			
\$800.00	4	1		
\$400.00	2			
\$1,263.00	4			
\$200.00	2	1		
\$266.00	1			
\$300.00	3	1		
\$1,157.00	3			
\$400.00	3			
\$0.00	3			
\$496.00	1			
\$476.20	1			
\$200.00	4	1		
\$411.00	3			
\$649.00	3			
\$800.00	5			
\$417.30	1			
\$526.00	2			
\$200.00	2			
\$300.00	3	1		
\$115.70	1			
\$250.00	3			
\$255.00	2			
\$267.00	1			
\$100.00	2			

\$0.00	1	3
\$454.00	2	
\$600.00	3	
\$681.00	3	
\$454.00	2	
\$0.00	10	1
\$1,172.00	3	
\$446.00	1	
\$364.00	1	
\$500.00	4	1
\$400.00	4	
\$482.30	1	
\$160.90	1	
\$165.90	1	
\$1,377.00	4	
\$526.50	2	1
\$270.00	3	
\$130.90	1	
\$200.00	2	
\$336.90	2	
\$400.00	4	1
\$0.00	2	
\$200.00	2	1
\$300.00	3	1
\$0.00	4	1
\$200.00	2	
\$496.00	2	
\$0.00	2	1
\$200.00	1	1
\$250.00	2	1
\$832.00	3	
\$454.00	2	

\$26,857.10	160	21	0	0
TOTAL	WARRANTS	ARRESTED	JAILED	DAYS JAILED



WINDCREST TEXAS

Post Office Report for the Month of MAY 2016

Highlights

1. Total sales for May 2016 were \$69363.00. That includes all postage stamps/meter postage and money order fees.
2. Our Post Office has had visits from the main Post Office supervisors with nothing but favorable comments about our continued improvement.
3. In a continuing effort to train, I spent an afternoon with the main Post Office supervisor learning new rules and security regulations.

Goals

1. In June 2016 we will continue to organize our Post office to improve our efficiency.
2. As always, our ultimate goal is to provide the citizens of Windcrest with a Post Office that is clean and efficiently run.

Respectfully submitted to City Council, through the City Manager.


SIGNATURE

David Rodulfo Post Office Supervisor


June 3, 2016

DATE

Please contact me with any questions concerning this report 655-0022 ext. 2430
This reporting is required by the City of Windcrest Charter § 5.02.3(h)

Kelly Hamilton – Marketing & PR Analyst for the City of Windcrest

Report for May 2016



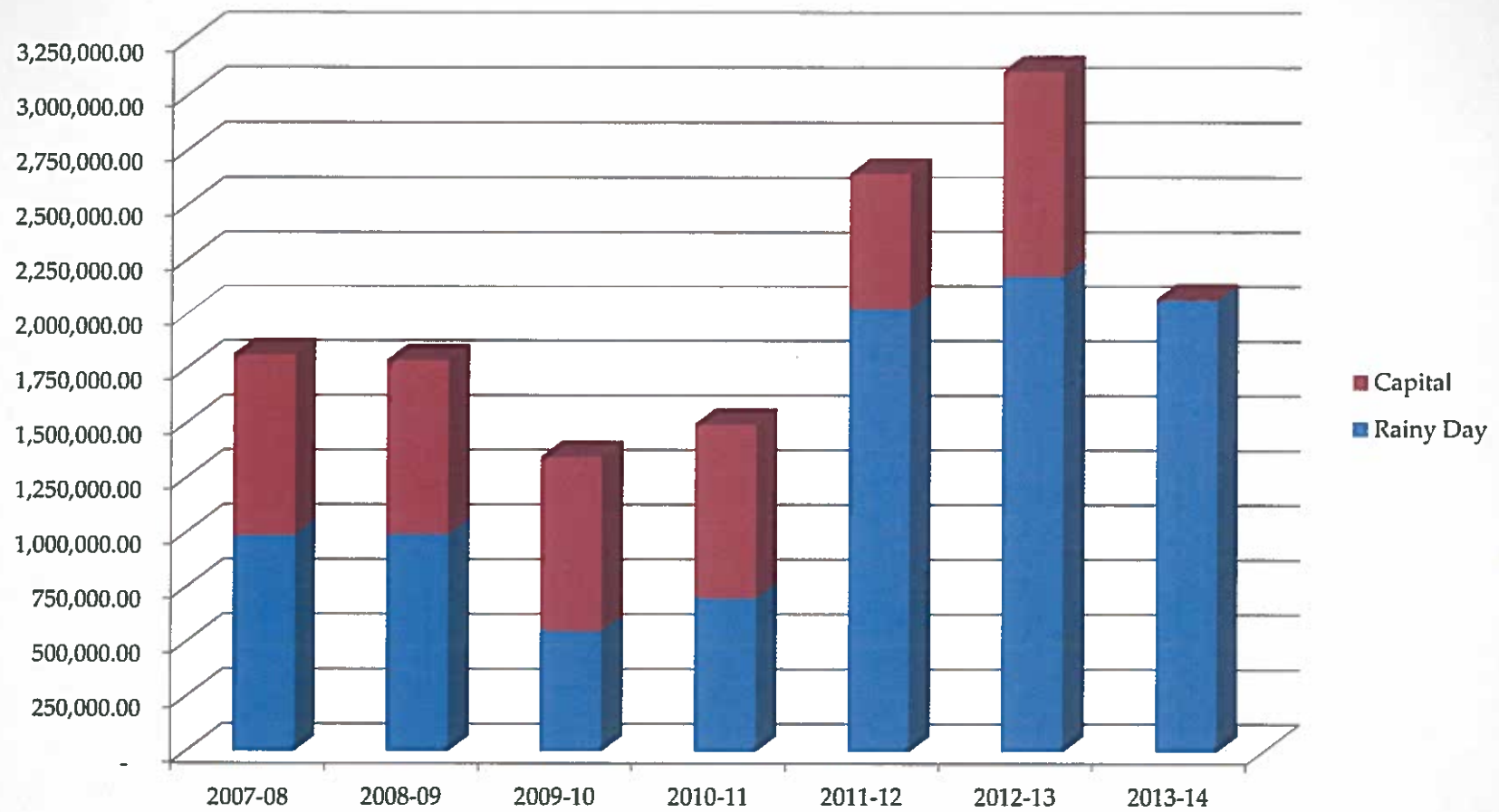
1. Completion of the June Newsletter.
2. Website and Social media updates – Personnel updates, event promotion
3. Newsletter Committee meetings re upcoming events and PR involvement. Three new Committee members have joined.
4. July 4th – volunteers needed, parade participants are welcome to begin contacting me via email. khamilton@windcrest-tx.gov. We are in the initial stages of planning and receiving quotes for fixed elements such as tents, chairs, tables, entertainment. Met with Taco Cabana regarding catering – Food confirmed. Soliciting parade participants – Many civic groups and Fiesta dignitaries are participating.. Have reached out to local businesses and schools regarding attendance and participation – HEB, Whataburger, In N Out, IDEAL Charter, YMCA will all be present. Confirmed food order with HEB using the \$500 gift card they donated to us per our request.
5. Reminder about the Annual Redemption Racing Triathlon to be held in Windcrest on June 11th.
6. YMCA Summer dates confirmed for Movie night at Takas on July 9th, End of Summer/Back to School back pack drive Aug 19th. YMCA needs back pack donations for local kids.



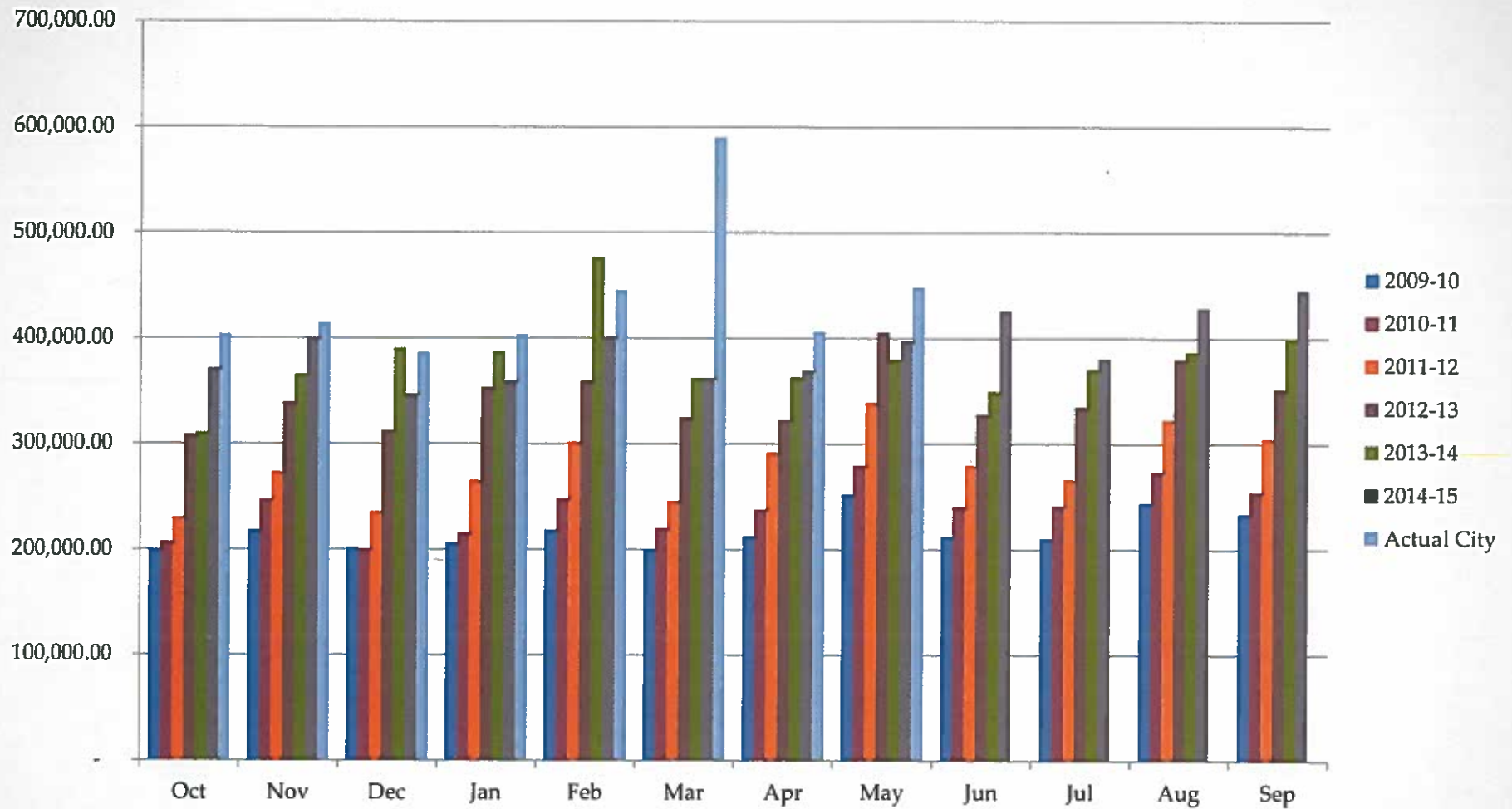
Monthly Finance Report

May 2016

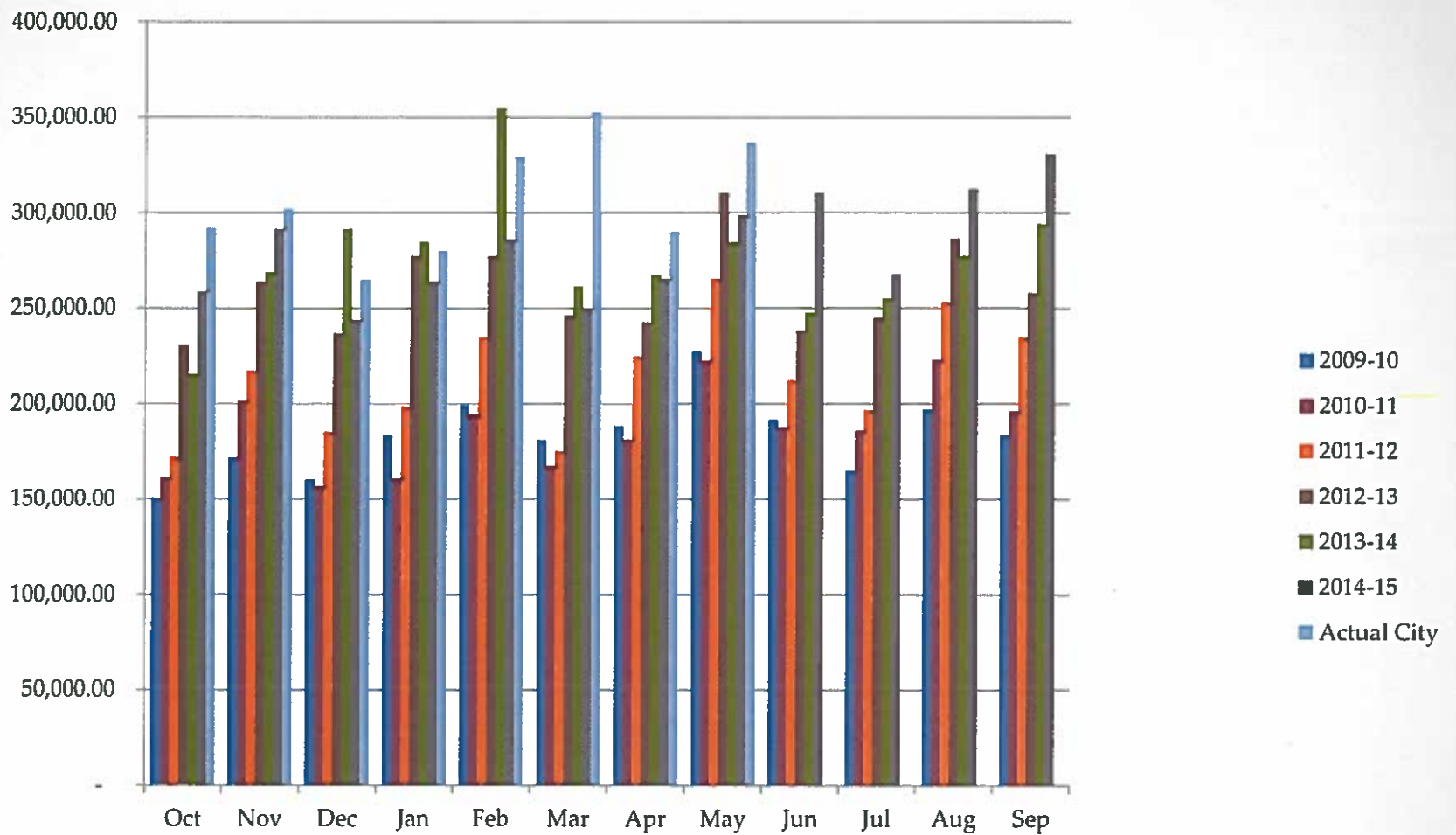
Reviewed by Garza/Gonzalez & Associates



Monthly Finance Report June 2015

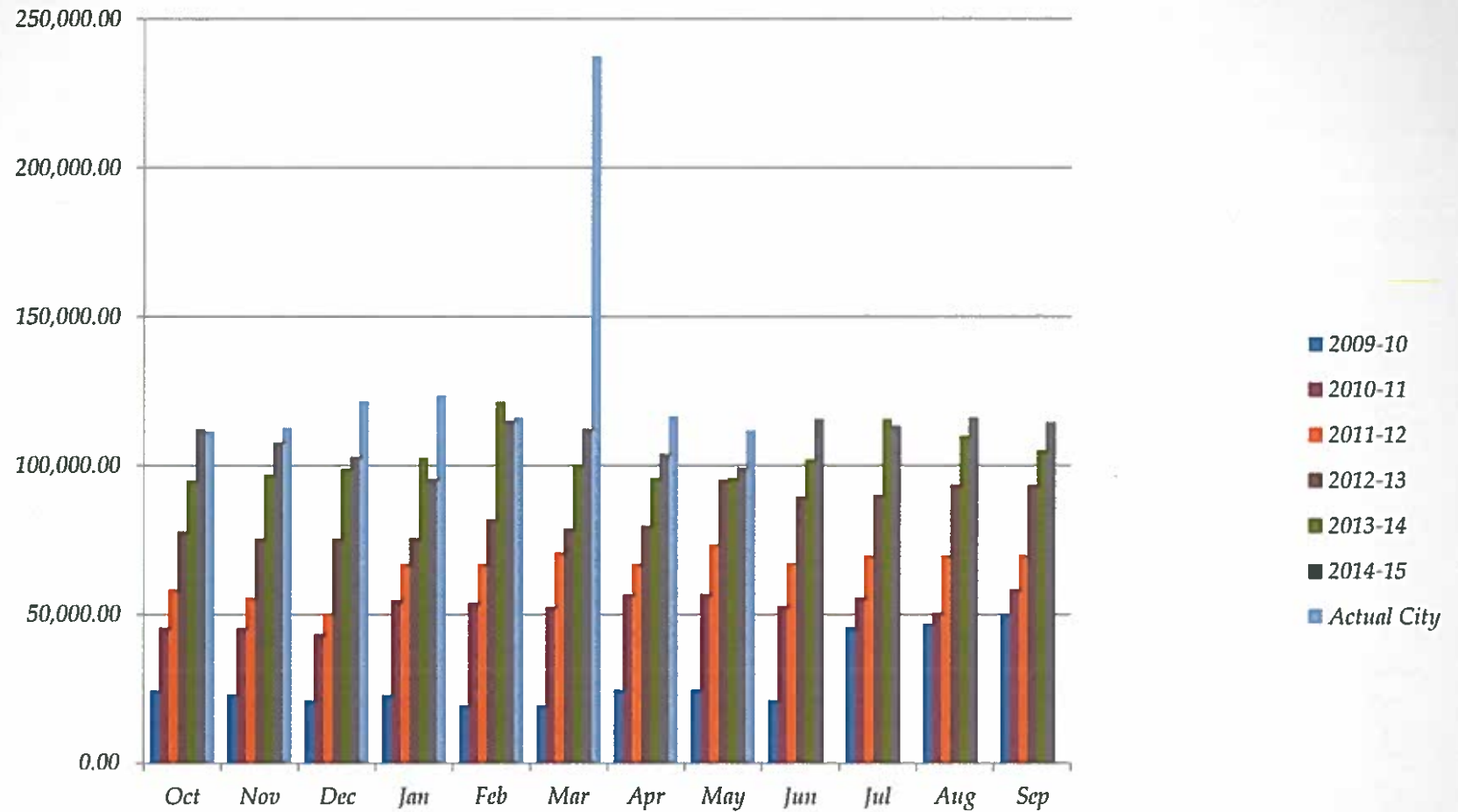


City of Windcrest Total Sales Tax



City of Windcrest

Sales Tax less SA Annexation



City of Windcrest

Windcrest's Portion of SA Annexation

<u>Fund</u>	<u>YTD Revenues</u>	<u>YTD Expenditures</u>	<u>Current Cash Balance</u>
General	\$4,147,131.24	\$3,783,659.59	\$854,826.27
Garbage	\$672,252.96	\$516,008.21	\$26,413.89
Windcrest Animal Control Taskforce	\$100.00	\$0.00	\$2,566.55
Asset Seizure - Federal	\$0.00	\$2,402.98	\$346.84
County Fire Contribution	\$0.00	\$0.00	\$3,946.07
School Crossing Guard	\$4,576.91	\$636.33	\$14,077.61
Police Donations	\$2,595.21	\$2,472.01	\$3,370.16
Asset Seizure - State	\$0.00	\$341.00	\$383.71
Police Education Training	\$2,194.14	\$1,351.50	\$1,059.24
Roosevelt Scholarship	\$0.24	\$0.00	\$4,093.51
Economic Development Corp	\$279,902.54	\$182,604.43	\$134,507.18
Court Technology	\$12,268.73	\$0.00	\$42,451.55
Court Building Security	\$9,199.61	\$0.00	\$706.99
Hotel / Motel Tax	\$87,352.50	\$0.00	\$136,679.94
Debt Service	\$0.00	\$0.00	\$0.03
WCCPD	\$434,335.56	\$248,270.52	\$594,785.24
Capital Projects - Streets	\$279,918.50	\$418,322.10	\$42,591.96
Pooled Cash			<u>\$1,645,893.88</u>
<u>Total Cash</u>			<u>\$3,508,700.62</u>

**Monthly Financial Report (MFR) as of
May 31, 2016**

Table of Contents

Treasurer's Report

Bank Account Summary

Sales Tax Graphs

 Total City of Windcrest Sales Tax

 City of Windcrest Sales Tax - SA Annexation

 Sales tax associated with the SA Annexation

General Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Garbage Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Economic Development Corporation:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Hotel Motel Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Debt Service Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Windcrest Crime Control & Prevention District Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Capital Projects Street Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	\$	347
County Fire Contribution	\$	-
School Crossing Guard	\$	14,078
DARE	\$	-
Police Donations	\$	3,370
Asset Seizure Fund - State	\$	384
Police Education Training Fund	\$	1,059
Roosevelt Scholarship Funds	\$	4,094
Court Technology Fund	\$	42,452
Court Building Security Fund	\$	707

May 31, 2016

5/31/2016

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for May 2016

This report covers **66.67%** of the current fiscal year. If you would like additional detail to support the report, it is available at the City Manager's office.

	Current Month	Prior Year	Current Y.T.D.	Prior Y.T.D.	Y.T.D. % to Budget
General Fund:					
Income (1)	\$ 541,995	\$ 362,193	\$ 4,147,131	\$ 3,946,671	66.40%
Expenditures (2)	\$ 344,228	\$ 320,201	\$ 3,783,660	\$ 3,541,512	59.70%
Net	\$ 197,766	\$ 41,992	\$ 363,472	\$ 405,159	
Garbage Fund:					
Income	\$ 36,065	\$ 32,141	\$ 672,253	\$ 654,079	87.46%
Expenditures	\$ 72,037	\$ 69,888	\$ 516,008	\$ 595,017	67.78%
Net	\$ (35,972)	\$ (37,747)	\$ 156,245	\$ 59,063	
Debt Service Fund:					
Income	\$ -	\$ -	\$ -	\$ -	
Transfers In	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ -	\$ -	\$ -	\$ -	
Net	\$ -	\$ -	\$ -	\$ -	
Capital Projects Fund:					
Income	\$ 64,082	\$ 42,040	\$ 279,915	\$ 262,043	
Expenditures	\$ -	\$ -	\$ 418,322	\$ 338	
Transfers Out	\$ -	\$ -			
Net	\$ 64,082	\$ 42,040	\$ (138,407)	\$ 261,705	
Total Funds:					
Income	\$ 642,142	\$ 436,374	\$ 5,099,299	\$ 4,862,793	
Expenditures	\$ 416,265	\$ 390,089	\$ 4,717,990	\$ 4,136,867	
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ -	
Net All Funds	\$ 225,877	\$ 46,284	\$ 381,309	\$ 725,926	
Sales Tax Collections (Actual Received):					
Crime Control District	\$ 64,692	\$ 56,900	\$ 471,124	\$ 430,592	
EDC	\$ 64,082	\$ 56,867	\$ 446,338	\$ 433,806	
General Fund	\$ 256,329	\$ 227,466	\$ 1,769,352	\$ 1,719,225	
Ad Valorem Tax Offset	\$ 64,082	\$ 56,867	\$ 446,338	\$ 433,806	
For Street Maintenance	\$ 64,082	\$ 56,867	\$ 446,338	\$ 433,806	
Net Sales Tax	\$ 513,267	\$ 454,965	\$ 3,579,489	\$ 2,614,520	
Annexed Area to S.A.	\$ (111,751)	\$ (99,322)	\$ (771,089)	\$ (746,177)	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Natalia Witmer/Rafael Castillo Jr.
Accountant City Manager

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending May 2016

	Account	Interest Rate
Frost Bank Accounts:		
Pooled Checking	\$ 1,645,894	0.01%
General Fund Money Market	\$ 504,629	0.01%
General Fund Development Escrow	\$ -	0.01%
General Fund Certificate of Deposit	\$ 25,000	0.23%
Garbage Fund Checking	\$ 25,522	0.01%
Garbage Fund Money Market	\$ 460	0.01%
Windcrest Animal Control Task Force	\$ 2,567	0.01%
Debt Service Fund	\$ 0	0.01%
Capital Projects Street Fund	\$ 24,016	0.01%
Hotel/Motel Occupancy Tax Fund	\$ 136,680	0.01%
Windcrest Crime Control & Prevention Dist. Fund	\$ 594,785	0.01%
Economic Development Corporation	\$ 134,507	0.01%
Economic Development Corporation Escrow	\$ -	0.01%
Asset Forfeiture/Seizure Savings (Federal)	\$ 347	0.01%
County Fire Contribution Savings	\$ -	0.01%
School Crossing Guard Savings	\$ 14,078	0.01%
Dare Program Fund Savings	\$ -	0.01%
Police Donation Savings	\$ 3,370	0.01%
Asset Forfeiture/Seizure Savings (State)	\$ 384	0.01%
Police Education/Training Savings	\$ 1,059	0.01%
Roosevelt Scholarship Fund	\$ 4,094	0.01%
Municipal Court Technology Fund	\$ 42,452	0.01%
Municipal Court Building Security Fund	\$ 707	0.01%
Total - Frost National Bank	\$ 3,160,548	
INVESTMENTS:		
IBC Bank Escrow CD Account	\$ 205,572	0.60%
Texpool (breakout by fund on following page)	\$ 132,316	0.1590%
Texpool for Streets	\$ 10,264	0.1590%
Total TexPool	\$ 142,581	
TOTAL ALL FUNDS	\$ 3,508,701	

Texpool Breakout by Fund

Balance		
Fund #	Fund Name	5/31/2016
1	General Fund	119,626.05
2	Garbage	432.15
17	Debt Service	-
19	Capital Project Street	8,312.08
13	Economic Dev. Fund	-
5	County Fire Contribution	3,946.07
9	Asset Seizure Fund - State	-
	Total	132,316.35

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-1100	CASH - FROST OPERATING	0.00
01-1102	CLAIM ON CASH	1,009,548.33
01-1105	SAVINGS	504,628.60
01-1110	PETTY CASH	1,200.00
01-1111	STORE PETTY CASH	100.00
01-1112	VISA CARDS-PETTY CASH	4,817.86
01-1116	INVESTMENT/CERT DEPOSIT	0.00
01-1120	CERT. OF DEPOSIT-RESTRICTED	25,000.00
01-1125	INVESTMENT/TEXPOOL	119,626.05
01-1126	FROST ESCROW	0.00
01-1127	IBC BANK ESCROW	205,571.62
01-1128	EXPENSE CARD	32,612.43
01-1201	PREPAID INSURANCE	186,425.67
01-1204	PREPAID SALES TAX	96,176.17
01-1205	PREPAID EMS SERVICE	0.00
01-1210	PREPAID VOLUNTEER PENSION	18,348.00
01-1215	PREPAID MAINTENANCE CONTRACTS	0.00
01-1310	DUE FROM GARBAGE FUND	94,100.00
01-1320	DUE FROM ASSET FORF/SEIZ	0.00
01-1325	DUE FROM S C G FUND	0.00
01-1330	DUE FROM COUNTY FIRE CONT	22,000.00
01-1335	DUE FROM DARE PROGRAM FN	0.00
01-1340	DUE FROM POLICE DONATION ACCT	1,200.00
01-1345	DUE FROM ASSET SEIZ/STATE	0.00
01-1350	DUE FROM POLICE TRAINING FUND	1,150.00
01-1351	DUE FROM ROOSEVELT SCHOLARSHIP	0.00
01-1353	DUE FROM COURT TECH. FUND	0.00
01-1354	DUE FROM COURT BLDG. SEC. FUND	0.00
01-1355	DUE FROM EDC	145,000.00
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	39,225.00
01-1357	DUE FROM TX TAX NOTES 2002 FUN	0.00
01-1380	DUE FROM WCCPD	37,000.00
01-1381	DUE FROM TX TAX NOTES 2005	338,000.00
01-1383	DUE FROM HRA	48,207.00
01-1501	A/R-ADVALOREM TAXES	28,409.77
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	(1,623,710.95)
01-1505	ALLOW FOR DOUBTFUL ACCTS	(7,102.35)
01-1510	A/R-SALES TAX	(0.96)
01-1515	A/R-LIQUOR TAX	171.31
01-1562	A/R - GRANT FUNDS	0.00
01-1601	A/R-MISC FEES	(500.99)
01-1602	A/R WARRANTS - CITY PORTION	1,804,122.95
01-1605	A/R-FRANCHISE	11,936.69
01-1608	A/R - UNAPPLIED CREDITS	0.00
01-1620	A/R-WATER DISTRICT #10	0.00
01-1635	A/R-MISC. II	4,166.67
		<u>3,147,428.87</u>

TOTAL ASSETS

3,147,428.87
=====

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
01-2200	WAGES PAYABLE	0.00
01-2205	FED WITHHOLDING	(1,735.05)
01-2210	FICA PAYABLE - EMPLOYER	(1,179.66)
01-2215	FICA PAYABLE - EMPLOYEE	22.32
01-2220	MEDICARE PAYABLE EMPLOYER	22.56
01-2225	MEDICARE PAYABLE EMPLOYEE	7.22
01-2230	TMRS PAYABLE	12,389.22
01-2235	TWC TAXES PAYABLE	(35,876.52)
01-2240	TRUSTEE PAYABLE	2,087.62
01-2242	SEC 457B DEF.COMP. PAYABLE	4,225.71
01-2245	LIFE INSURANCE PAYABLE	(34,899.08)
01-2248	LEGALSHIELD VOL DED	0.00
01-2250	SUPPLEMENTAL INSURANCE	(13,803.59)
01-2251	DEPENDENT DENTAL INSURANCE	145.00
01-2252	DEPENDENT VISION INSURANCE	1,310.82
01-2255	DEP HLTH/OPT LIFE PAYABLE	3,353.08
01-2256	A/P FSA Med Ded	0.00
01-2257	A/P FSA DEP DED	0.00
01-2258	DUE TO EWALD TRACTOR	0.00
01-2259	A/P MISC DED	(137.00)
01-2310	DUE TO GARBAGE FUND	0.00
01-2320	DUE TO ASSET FORF/SEIZ FN	0.00
01-2325	DUE TO S.C.G. FUND	43.90
01-2330	DUE TO COUNTY FIRE CONTRI	0.00
01-2335	DUE TO DARE PROGRAM FUND	0.00
01-2340	DUE TO POLICE DONATION FUND	0.00
01-2345	DUE TO ASSET SEIZURE/STAT	0.00
01-2350	DUE TO POLICE TRAINING FUND	0.00
01-2351	DUE TO ROOSEVELT SCHOLARSHIP	0.00
01-2353	DUE TO COURT TECHNOLOGY FUND	0.00
01-2354	DUE TO COURT BLDG SECURITY FUN	0.00
01-2355	DUE TO EDC FUND	0.00
01-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00
01-2357	DUE TO TEXAS TAX NOTE FUND	0.00
01-2358	DUE TO WCC&PD FUND	0.00
01-2400	A/P PENDING	(181,215.21)
01-2401	A/P-GENERAL FUND	0.00
01-2402	A/P-COMP TO VICTIMS(CVC)	352.43
01-2403	A/P-REHABILITATION(CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE(CJP)	0.00
01-2405	A/P-PERSONNEL TRAIN(JCPT)	47.44
01-2406	A/P-MANAGEMENT(LEMI)	0.00
01-2407	A/P-OFFICIERS ADM(LEOA)	0.00
01-2408	A/P-GENERAL REVENUE (GR)	0.00
01-2409	A/P-LIAB INS (OCL)	0.00
01-2410	A/P-SALES TAX	332,224.15
01-2411	BOND ESCROW	31,581.00
01-2412	A/P-CONTINUING ED(LEOCE)	0.00

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2413	A/P TIME PAYMENT	247.00
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00
01-2415	A/P FUGITIVE APPREHENSION (FA)	49.60
01-2416	A/P CONSOLIDATED CRT COST(CCC)	27,973.14
01-2417	A/P JUVENILE CRIME(JCD)	12.12
01-2418	A/P FTA FEE (FTA)	734.85
01-2420	DEPOSITS-CONTRACTORS	0.00
01-2421	A/P-RESTITUTION	0.00
01-2422	DEPOSITS-VEHICLE STORAGE	5,954.38
01-2423	AP-CHILD SAFETY SEAT & BELT	82.90
01-2424	A/P CORRECTIONAL MGMT (CMI)	12.12
01-2425	DEPOSITS-CIVIC CENTER	(15,685.00)
01-2426	A/P INDIGENT DEFENSE FEE	1,379.62
01-2427	DEPOSITS - TACO CABANA	0.00
01-2428	A/P - MUNI SVC BUREAU	42.93
01-2429	A/P - STATE TRAFFIC FEES	12,149.96
01-2430	BOND REFUNDS	(666.00)
01-2431	A/P - STATE JURY FEE (SJRF)	2,764.35
01-2432	A/P - EXPUNCTION FEE (EXPUNG)	0.00
01-2433	A/P-RESTITUT FEE-STATE (RSTS)	0.00
01-2434	A/P-JUDICIAL FEE-STATE (JFCT)	3,729.36
01-2436	A/P-LINEBARGER COURT COLLECTIO	25,065.89
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	419.86
01-2438	BONDS APPLIED	0.00
01-2440	FROST BANK ESCROW FUNDS	0.00
01-2470	ACCRUED COMPENSATED ABSENCES	0.00
01-2471	PENDING PRIOR PERIOD AJE	(70,914.07)
01-2475	ENCUMBRANCES	700.66
01-2476	RESERVE FOR ENCUMBRANCES	(700.66)
01-2477	PRIOR YEAR ENCUMBRANCES	3.00
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	(3.00)
01-2501	DEFERRED REVENUE-TAXES	21,307.42
01-2502	DEFERRED REVENUE - OTHER	0.00
01-2503	DEFERRED REVENUE - WARRANTS	180,412.00
TOTAL LIABILITIES		<u>314,038.79</u>
EQUITY		
=====		
01-3201	FUND BALANCE	2,469,918.43
01-3202	FUND BALANCE-RESTRICTED	0.00
01-3205	FOR ECONOMIC IMPACT	0.00
01-3207	FOR CASHFLOW	0.00
01-3209	FOR EMERGENCY CONTINGENCY	0.00
01-3213	FOR STREET MAINTENANCE	0.00
01-3214	FOR STREET SWEEPER	0.00
TOTAL BEGINNING EQUITY		<u>2,469,918.43</u>
TOTAL REVENUE		4,147,131.24
TOTAL EXPENSES		<u>3,783,659.59</u>
TOTAL INCREASE/(DECREASE) IN FUND BAL.		363,471.65
TOTAL EQUITY & FUND BALANCE		<u>2,833,390.08</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE		<u>3,147,428.87</u>
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CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	6,245,843	6,245,843	541,994.57	4,147,131.24	4,047,609.23	0.00	66.40	2,098,711.76
TOTAL REVENUES	6,245,843	6,245,843	541,994.57	4,147,131.24	4,047,609.23	0.00	66.40	2,098,711.76
<u>EXPENDITURE SUMMARY</u>								
<u>01-ADMINISTRATION</u>								
SALARIES & BENEFITS	211,716	211,716	12,822.51	110,535.29	91,267.29	0.00	52.21	101,180.75
OTHER EXPENSES	64,827	64,827	3,470.00	36,454.86	62,848.00	0.00	56.23	28,371.88
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	276,543	276,543	16,292.51	146,990.15	154,115.29	0.00	53.15	129,552.63
<u>02-POLICE DEPARTMENT</u>								
SALARIES & BENEFITS	1,773,912	1,773,912	119,229.02	1,096,133.03	1,024,281.72	0.00	61.79	677,779.32
OTHER EXPENSES	116,295	116,295	6,395.17	48,551.48	60,699.77	0.00	41.75	67,743.52
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	1,890,207	1,890,207	125,624.19	1,144,684.51	1,084,981.49	0.00	60.56	745,522.84
<u>03-FIRE DEPARTMENT</u>								
SALARIES & BENEFITS	177,939	177,939	7,729.81	85,071.12	78,475.56	0.00	47.81	92,867.73
OTHER EXPENSES	119,642	114,642	1,793.47	26,798.29	25,465.90	0.00	23.38	87,843.37
CAPITAL EXPENSES	10,000	15,000	90.00	11,709.93	241,916.99	0.00	78.07	3,290.07
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	307,581	307,581	9,613.28	123,579.34	345,858.45	0.00	40.18	184,001.17
<u>04-SPECIAL SERVICES</u>								
SALARIES & BENEFITS	66,474	66,474	5,274.79	37,134.39	45,087.47	0.00	55.86	29,339.46
OTHER EXPENSES	163,056	163,056	5,941.38	105,287.49	105,592.68	0.00	64.57	57,768.89
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	229,530	229,530	11,216.17	142,421.88	150,680.15	0.00	62.05	87,108.35
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>06-PARKS & RECREATION</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	44.74	0.00	0.00	0.00
OTHER EXPENSES	149,097	157,875	3,219.58	69,042.99	66,974.65	0.00	43.73	88,831.63
CAPITAL EXPENSES	368,400	418,400	12,561.94	288,240.93	0.00	0.00	68.89	130,159.07

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	517,497	576,275	15,781.52	357,283.92	67,019.39	0.00	62.00	218,990.70
<u>07-FLEET MECHANIC</u>								
SALARIES & BENEFITS	58,622	58,622	4,229.87	36,099.41	33,002.10	0.00	61.58	22,522.60
OTHER EXPENSES	125,952	125,952	5,501.41	63,033.38	55,144.54	0.00	50.05	62,918.62
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	184,574	184,574	9,731.28	99,132.79	88,146.64	0.00	53.71	85,441.22
<u>08-COURT</u>								
SALARIES & BENEFITS	277,214	277,214	17,078.88	153,252.71	183,743.75	0.00	55.28	123,961.06
OTHER EXPENSES	26,288	26,288	2,136.06	15,894.79	18,235.39	0.00	60.46	10,393.06
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	303,502	303,502	19,214.94	169,147.50	201,979.14	0.00	55.73	134,354.12
<u>DEPT 09</u>								
OTHER EXPENSES	0	0	3.99	3.99	343.60	0.00	0.00	(3.99)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT 09	0	0	3.99	3.99	343.60	0.00	0.00	(3.99)
<u>10-FACILITY DIVISION</u>								
OTHER EXPENSES	149,556	149,556	3,000.73	113,028.57	89,119.04	0.00	75.58	36,527.43
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	149,556	149,556	3,000.73	113,028.57	89,119.04	0.00	75.58	36,527.43
<u>11-CIVIC CENTER</u>								
SALARIES & BENEFITS	100,942	100,942	6,765.46	62,600.96	57,801.18	0.00	62.02	38,340.81
OTHER EXPENSES	30,550	30,550	2,284.50	25,108.63	14,783.75	0.00	82.19	5,441.37
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	131,492	131,492	9,049.96	87,709.59	72,584.93	0.00	66.70	43,782.18
<u>14-CONTRACT SERVICES</u>								
OTHER EXPENSES	517,033	517,033	32,515.58	389,378.14	283,559.60	0.00	75.31	127,654.47
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	517,033	517,033	32,515.58	389,378.14	283,559.60	0.00	75.31	127,654.47
<u>15-TECH SUPPORT</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	272,329	272,329	10,966.89	187,257.08	174,728.47	0.00	68.76	85,071.92
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	272,329	272,329	10,966.89	187,257.08	174,728.47	0.00	68.76	85,071.92

CITY OF WINCREST
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AS OF: MAY 31ST, 2016

01 -GENERAL FUND
FINANCIAL SUMMARY

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	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-PUBLIC WORKS								
SALARIES & BENEFITS	511,554	511,554	34,426.58	304,963.64	285,120.99	0.00	59.62	206,590.45
OTHER EXPENSES	84,325	84,325	2,202.75	35,229.65	41,112.06	0.00	41.78	49,095.35
CAPITAL EXPENSES	2,000	2,000	1,681.67	1,681.67	49,660.90	0.00	84.08	318.33
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	597,879	597,879	38,311.00	341,874.96	375,893.95	0.00	57.18	256,004.13
17-ANIMAL CONTROL								
SALARIES & BENEFITS	98,092	98,092	7,160.87	58,631.03	42,478.24	0.00	59.77	39,460.99
OTHER EXPENSES	55,814	55,814	0.00	14,829.34	29,953.06	0.00	26.57	40,984.66
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	153,906	153,906	7,160.87	73,460.37	72,431.30	0.00	47.73	80,445.65
18-WCCPD								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 18-WCCPD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	59,470	59,470	3,944.89	34,495.55	31,384.17	0.00	58.00	24,974.46
OTHER EXPENSES	1,375	1,375	0.00	241.00	330.00	0.00	17.53	1,134.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	60,845	60,845	3,944.89	34,736.55	31,714.17	0.00	57.09	26,108.46
20-FINANCE								
SALARIES & BENEFITS	230,314	230,314	11,861.73	132,170.82	99,464.30	0.00	57.39	98,143.19
OTHER EXPENSES	34,259	34,259	86.33	16,336.69	74,425.07	0.00	47.69	17,922.31
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	264,573	264,573	11,948.06	148,507.51	173,889.37	0.00	56.13	116,065.50
21-ECONOMIC DEVELOPMENT(E								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	139.78	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 21-ECONOMIC DEVELOPMENT(E	0	0	0.00	0.00	139.78	0.00	0.00	0.00
23-DEPT								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 23-DEPT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
25-CITY MANAGEMENT								
SALARIES & BENEFITS	166,874	166,874	11,823.59	101,434.38	87,120.63	0.00	60.79	65,439.60
OTHER EXPENSES	11,800	11,800	0.00	1,029.05	3,086.00	0.00	8.72	10,770.95
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	178,674	178,674	11,823.59	102,463.43	90,206.63	0.00	57.35	76,210.55

CITY OF WINCREST
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AS OF: MAY 31ST, 2016

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
26-POOL								
SALARIES & BENEFITS	62,696	62,696	0.00	1,901.68	2,108.75	0.00	3.03	60,794.32
OTHER EXPENSES	35,000	35,000	1,774.91	6,816.04	11,341.38	0.00	19.47	28,183.96
CAPITAL EXPENSES	12,000	12,000	0.00	12,000.00	0.00	0.00	100.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	109,696	109,696	1,774.91	20,717.72	13,450.13	0.00	18.89	88,978.28
27-POST OFFICE								
SALARIES & BENEFITS	43,035	43,035	2,949.72	30,430.58	27,426.30	0.00	70.71	12,604.00
OTHER EXPENSES	21,700	21,700	1,956.36	11,665.44	14,490.13	0.00	53.76	10,034.56
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	64,735	64,735	4,906.08	42,096.02	41,916.43	0.00	65.03	22,638.56
28-HUMAN RESOURCES								
OTHER EXPENSES	64,000	64,000	1,347.81	59,185.57	20,066.99	0.00	92.48	4,814.43
OTHER INCOME/EXPENSES	5,200	5,200	0.00	0.00	0.00	0.00	0.00	5,200.00
TOTAL 28-HUMAN RESOURCES	69,200	69,200	1,347.81	59,185.57	20,066.99	0.00	85.53	10,014.43
29-MERIT INCREASES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 29-MERIT INCREASES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
30-CAPITAL								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	6,279,351	6,338,128	344,228.25	3,783,659.59	3,532,824.94	0.00	59.70	2,554,468.60
REVENUE OVER/(UNDER) EXPENDITURES	(33,508)	(92,285)	197,766.32	363,471.65	514,784.29	0.00	393.86-	(455,756.84)

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4101 ADVALOREM TAX CURRENT	1,667,919	1,667,919	19,619.15	1,650,778.02	1,534,693.41	0.00	98.97	17,140.98
01-4105 ADVALOREM TAX DELINQUENT	0	0	0.00	0.00	6,020.79	0.00	0.00	0.00
01-4110 ADVALOREM TAX PEN & INT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4115 SALES TAX	2,086,971	2,086,971	256,328.98	1,119,604.75	1,090,087.99	0.00	53.65	967,366.25
01-4116 SALES TX-AD VALOREM TX OFFSET	521,751	521,751	64,082.25	279,901.15	262,038.80	0.00	53.65	241,849.85
01-4117 SALES TAX FOR STREET MAINT.	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4118 HOTEL OCC. TAX FUND TRANSER	243,817	243,817	0.00	0.00	63,311.00	0.00	0.00	243,817.00
01-4120 MIXED BEVERAGE GROSS RECEIPTS	26,510	26,510	0.00	22,971.83	17,220.30	0.00	86.65	3,538.17
01-4201 CPS ENERGY FRANCHISE FEES	490,634	490,634	95,420.22	348,804.18	352,439.39	0.00	71.09	141,829.82
01-4205 AT&T TELECOM FRANCHISE FEES	57,045	57,045	14,859.20	46,731.11	51,395.62	0.00	81.92	10,313.89
01-4210 TIME WARNER CABLE & TEL FEES	104,030	104,030	16,474.50	53,623.87	71,540.55	0.00	51.55	50,406.13
01-4211 TWC ~ PEG Fee 1%	12,000	12,000	5,579.23	11,926.79	9,839.31	0.00	99.39	73.21
01-4215 OTHER TELECOM FEES	29,745	29,745	125.60	1,180.74	2,567.60	0.00	3.97	28,564.26
01-4230 FRANCHISE FEES -WATER	13,525	13,525	0.00	0.00	2,602.73	0.00	0.00	13,525.00
01-4301 INTEREST	675	675	55.46	529.73	138.65	0.00	78.48	145.27
01-4302 FRANCHISE FEE- SANITATION	1,376	1,376	42.99	457.55	353.86	0.00	33.25	918.45
01-4310 COURT FINES	525,000	525,000	50,409.11	370,647.04	337,850.70	0.00	70.60	154,352.96
01-4320 WINDCREST GIFT SHOP	0	0	0.00	861.96	0.00	0.00	0.00 (	861.96)
01-4352 WINDFEST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4354 FOREST OF ANGELS MEMORIAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4355 LITTLE LEAGUE FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4357 CRAPE MYRTLE DONATIONS	0	0	0.00	20.00	0.00	0.00	0.00 (	20.00)
01-4401 SWIMMING POOL FEES	30,500	30,500	0.00	0.00	144.00	0.00	0.00	30,500.00
01-4402 SWIMMING POOL CONCESSIONS	2,504	2,504	0.00	0.00	0.00	0.00	0.00	2,504.00
01-4403 SWIMMING POOL B-PARTIES	3,347	3,347	0.00	0.00	0.00	0.00	0.00	3,347.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	4,993	4,993	920.00	4,060.00	3,798.00	0.00	81.31	933.00
01-4409 BUILDING PERMIT FEES	185,000	185,000	7,964.70	116,865.50	66,807.05	0.00	63.17	68,134.50
01-4410 FOOD PERMIT FEES	18,500	18,500	1,150.00	21,870.50	15,196.40	0.00	118.22 (	3,370.50)
01-4420 LIQUOR LICENSE FEES	2,487	2,487	0.00	0.00	897.50	0.00	0.00	2,487.00
01-4425 VEHICLE STORAGE FEES	21,184	21,184 (	1,038.02) (	1,110.81) (	1,017.90)	0.00	5.24-	22,294.81
01-4430 CIVIC CENTER FEES	33,460	33,460	3,465.00	15,702.30	14,544.40	0.00	46.93	17,757.70
01-4435 DOG TAG & IMPOUNDMENT FEES	670	670	25.00	226.00	240.00	0.00	33.73	444.00
01-4440 MISCELLANEOUS FEES	3,700	3,700	315.10	1,157.50	1,101.23	0.00	31.28	2,542.50
01-4441 ALARM & PERMIT FEES	4,500	4,500	350.00	11,462.50	4,113.82	0.00	254.72 (	6,962.50)
01-4442 PLATTING/ZONING/VAR FEES	1,500	1,500	0.00	110.00	105.00	0.00	7.33	1,390.00
01-4444 FOOD HANDLER TRAINING FEES	4,500	4,500 (	63.00)	2,214.00	3,096.00	0.00	49.20	2,286.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	2,083.33	16,666.64	16,666.64	0.00	66.67	8,333.36
01-4451 EDC REIMBURSEMENT	23,000	23,000	0.00	0.00	7,666.66	0.00	0.00	23,000.00
01-4455 WCCPD REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4460 MISCELLANEOUS INCOME	40,000	40,000 (	340.90)	16,535.03	42,983.70	0.00	41.34	23,464.97
01-4461 SPECIAL ITEM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4470 LEASE OF LAND	50,000	50,000	4,166.67	33,333.36	37,500.03	0.00	66.67	16,666.64
01-4471 LEASE OF BUILDING SPACE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4475 INCOME - BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4500 COURT TECHNOLOGY TRANS IN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4501 GARBAGE FUND ADMIN TRANSFER	0	0	0.00	0.00	31,666.00	0.00	0.00	0.00
01-4502 FIRE TRUCK REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4503 LASERFICHE RECORD SYS TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4504 COURT SECURITY FUND TRANSFER	10,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4507 GRANT PROCEEDS CJD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4508 GRANT PROCEEDS - AACOG	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4509 GRANT PROCEEDS-TP&W	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4510 GRANT PROCEEDS-TCFP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4511 GRANT PROCEEDS-DOJ	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4512 GRANT PROCEEDS - TXDOT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,245,843	6,245,843	541,994.57	4,147,131.24	4,047,609.23	0.00	66.40	2,098,711.76

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-ADMINISTRATION								
SALARIES & BENEFITS								
01-501-010 ADMIN. SALARIES	154,409	154,409	9,718.26	76,886.63	65,884.98	0.00	49.79	77,521.99
01-501-011 ADMIN.LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-014 STIPEND	4,331	4,331	0.00	4,331.36	4,331.36	0.00	100.01	0.36
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	600	600	46.16	362.35	364.66	0.00	60.39	237.65
01-501-018 ADMIN.EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-020 ADMIN. OVERTIME	2,700	2,700	293.79	2,487.12	1,685.93	0.00	92.12	212.88
01-501-030 SOCIAL SECURITY	11,812	11,812	768.18	6,823.93	5,868.23	0.00	57.77	4,988.33
01-501-040 HEALTH INSURANCE	26,207	26,207	1,996.12	14,144.14	8,076.16	0.00	53.97	12,062.60
01-501-045 INSURANCE - BCWID	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-050 RETIREMENT	11,117	11,117	0.00	5,499.76	5,055.97	0.00	49.47	5,617.66
01-501-060 WORKERS' COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-070 UNEMPLOYMENT COMPENSATION	540	540	0.00	0.00	0.00	0.00	0.00	540.00
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	211,716	211,716	12,822.51	110,535.29	91,267.29	0.00	52.21	101,180.75
OTHER EXPENSES								
01-501-130 BONDS & TRAINING	2,882	3,282	0.00	3,110.70	2,362.36	0.00	94.78	171.30
01-501-151 Contract Svc - Inspections	53,450	53,450	3,300.00	26,929.00	52,471.20	0.00	50.38	26,521.00
01-501-420 OFFICE SUPPLIES	1,921	1,521	100.00	1,209.57	1,921.44	0.00	79.50	311.87
01-501-431 EMPLOYEE APPRECIATION LUNCHE	8	8	0.00	0.00	8.30	0.00	0.00	8.30
01-501-440 ELECTION SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-500 GENERAL/GIFT SHOP	0	3,000	0.00	3,000.00	0.00	0.00	100.00	0.00
01-501-600 OFFICE EQUIPMENT & MAINT	240	240	70.00	70.00	240.00	0.00	29.17	170.00
01-501-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-700 CONTINGENCIES	6,325	3,325	0.00	2,135.59	5,844.70	0.00	64.23	1,189.41
TOTAL OTHER EXPENSES	64,827	64,827	3,470.00	36,454.86	62,848.00	0.00	56.23	28,371.88
CAPITAL EXPENSES								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-501-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	276,543	276,543	16,292.51	146,990.15	154,115.29	0.00	53.15	129,552.63

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-POLICE DEPARTMENT								
=====								
SALARIES & BENEFITS								
01-502-010 POLICE SALARIES	973,450	973,450	82,409.84	620,161.41	592,326.28	0.00	63.71	353,288.59
01-502-011 POLICE LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-012 CIVILIAN SALARIES	216,390	216,390	11,343.72	91,110.30	93,254.17	0.00	42.10	125,279.70
01-502-013 CIVILIAN LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-014 POLICE SPECIAL ASSIGNMENT SA	10,200	10,200	138.48	1,524.38	5,577.96	0.00	14.94	8,675.62
01-502-015 POL INCENTIVE PAY-BILING & S	12,300	12,300	643.44	5,439.07	5,636.81	0.00	44.22	6,860.93
01-502-016 CIV.INCENTIVE PAY-BILING & S	2,400	2,400	115.18	810.49	887.88	0.00	33.77	1,589.51
01-502-017 POLICE SALARIES-CERTIFICATIO	16,541	16,541	1,066.30	8,099.26	9,450.83	0.00	48.96	8,441.74
01-502-018 POLICE EDUCATION PAY	7,201	7,201	46.16	3,362.35	364.66	0.00	46.69	3,838.65
01-502-019 POLICE TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-020 POLICE OVERTIME	55,500	55,500	1,015.17	40,077.80	42,080.20	0.00	72.21	15,422.20
01-502-021 7K HOURS	26,000	26,000	1,672.26	13,385.79	18,281.51	0.00	51.48	12,614.21
01-502-022 CIVILIAN OVERTIME	14,200	14,200	497.28	13,506.36	14,856.93	0.00	95.12	693.64
01-502-023 POL INCENTIVE PAY - SDP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-025 STIPEND (CIVILIAN & POLICE)	32,490	32,490	0.00	24,905.32	32,485.20	0.00	76.66	7,584.68
01-502-026 HAZARDOUS DUTY PAY	19,600	19,600	903.88	6,510.67	9,033.79	0.00	33.22	13,089.33
01-502-030 SOCIAL SECURITY	74,469	74,469	7,400.59	65,854.92	65,303.32	0.00	88.43	8,614.01
01-502-030CSOCIAL SECURITY CIVILIAN	16,554	16,554	0.00	0.00	0.00	0.00	0.00	16,553.84
01-502-040 HEALTH INSURANCE	178,586	178,586	11,976.72	116,929.25	44,353.98	0.00	65.48	61,656.25
01-502-050 RETIREMENT	70,298	70,298	0.00	55,815.41	58,234.20	0.00	79.40	14,482.59
01-502-050CRETIREMENT CIVILIAN	15,580	15,580	0.00	0.00	0.00	0.00	0.00	15,580.08
01-502-060 WORKERS' COMPENSATION	32,154	32,154	0.00	28,640.25	32,154.00	0.00	89.07	3,513.75
01-502-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-096 EXEMPT VACATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	1,773,912	1,773,912	119,229.02	1,096,133.03	1,024,281.72	0.00	61.79	677,779.32
OTHER EXPENSES								
01-502-120 DUES & SUBSCRIPTIONS	500	500	255.00	255.00	243.00	0.00	51.00	245.00
01-502-130 BONDS & TRAINING	328	4,328	255.00	1,729.42	282.00	0.00	39.96	2,598.58
01-502-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-400 CITIZEN'S PATROL	2,307	2,307	0.00	1,492.04	1,856.35	0.00	64.67	814.96
01-502-420 OFFICE SUPPLIES	4,500	4,500	285.81	3,086.60	3,261.54	0.00	68.59	1,413.40
01-502-430 MISCELLANEOUS SUPPLIES	10,000	10,000	1,364.88	4,301.86	7,667.13	0.00	43.02	5,698.14
01-502-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-432 MOBILE DATA/PHONE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-433 PD IT SOFTWARE HARDWARE & SU	14,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00
01-502-450 LAB FEES/CRIME SCENE SUPP	8,500	8,500	509.00	3,599.79	3,728.57	0.00	42.35	4,900.21
01-502-480 UNIFORM ALLOWANCE	7,960	7,960	680.92	6,280.89	7,127.36	0.00	78.91	1,679.11
01-502-520 BICYCLE PARTS & MAINTENANCE	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-502-540 VEHICLE FUEL	63,000	63,000	3,044.56	27,579.80	33,015.98	0.00	43.78	35,420.20
01-502-550 PRISONER EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-700 CONTINGENCIES	4,200	4,200	0.00	226.08	3,517.84	0.00	5.38	3,973.92
TOTAL OTHER EXPENSES	116,295	116,295	6,395.17	48,551.48	60,699.77	0.00	41.75	67,743.52

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>CAPITAL EXPENSES</u>								
01-502-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-502-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 02-POLICE DEPARTMENT	 1,890,207	 1,890,207	 125,624.19	 1,144,684.51	 1,084,981.49	 0.00	 60.56	 745,522.84

8 OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
03-FIRE DEPARTMENT								
=====								
SALARIES & BENEFITS								
01-503-010 FIRE DEPT. SALARIES	117,271	117,271	6,087.30	57,860.33	58,825.42	0.00	49.34	59,410.87
01-503-011 FIRE DEPT. LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-012 STIPEND	2,708	2,708	0.00	2,707.10	1,624.26	0.00	99.99	0.40
01-503-015 FIRE INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-020 FIRE OVERTIME	3,900	3,900	193.92	3,314.56	2,710.39	0.00	84.99	585.44
01-503-030 SOCIAL SECURITY	8,971	8,971	450.53	5,161.10	5,151.90	0.00	57.53	3,810.15
01-503-040 HEALTH INSURANCE	13,103	13,103	998.06	8,063.10	3,521.10	0.00	61.53	5,040.27
01-503-050 RETIREMENT	8,444	8,444	0.00	6,239.59	2,005.49	0.00	73.90	2,203.94
01-503-060 WORKERS' COMPENSATION	1,937	1,937	0.00	1,725.34	1,937.00	0.00	89.07	211.66
01-503-070 UNEMPLOYMENT COMPENSATION	405	405	0.00	0.00	0.00	0.00	0.00	405.00
01-503-080 VOLUNTEER PENSION FUND	21,200	21,200	0.00	0.00	2,700.00	0.00	0.00	21,200.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	177,939	177,939	7,729.81	85,071.12	78,475.56	0.00	47.81	92,867.73
OTHER EXPENSES								
01-503-130 TRAINING	5,000	5,000	10.60	1,172.36	949.12	0.00	23.45	3,827.64
01-503-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-150 HAZMAT PROGRAM	1,000	1,000	0.00	1,000.00	1,000.00	0.00	100.00	0.00
01-503-215 MOBILE PHONES CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-220 MOBILE PHONES MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-221 MOBILE DATA TERMINAL SERVICE	5,500	5,500	0.00	700.65	487.19	0.00	12.74	4,799.35
01-503-223 PAGER CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-224 PAGER MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-226 PAGER MAINTENANCE - FIRE	2,000	2,000	0.00	185.20	294.93	0.00	9.26	1,814.80
01-503-227 RADIO CONTRACT	7,500	7,500	0.00	0.00	0.00	0.00	0.00	7,500.00
01-503-229 RADIO MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-396 EOC EQUIPMENT & SUPPLIES	1,000	1,000	0.00	0.00	673.05	0.00	0.00	1,000.00
01-503-420 OFFICE SUPPLIES	1,600	1,600	0.00	974.72	68.00	0.00	60.92	625.28
01-503-430 SUPPLIES & EQUIPMENT	5,500	5,500	444.52	4,698.86	2,616.36	0.00	85.43	801.14
01-503-431 EMPLOYEE APPRECIATION LUNCHE	509	509	0.00	369.91	0.00	0.00	72.72	138.75
01-503-450 MEDICAL SUPPLIES	1,500	1,500	73.85	570.45	360.35	0.00	38.03	929.55
01-503-460 MEDICAL TRAINING	2,700	2,700	0.00	225.00	0.00	0.00	8.33	2,475.00
01-503-480 UNIFORM ALLOWANCE	1,800	1,800	0.00	368.00	318.92	0.00	20.44	1,432.00
01-503-503 VEHICLE PARTS - FIRE	4,500	4,500	0.00	477.61	505.74	0.00	10.61	4,022.39
01-503-540 VEHICLE FUEL	22,218	22,218	426.52	3,404.65	7,617.96	0.00	15.32	18,813.35
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	23,415	23,415	0.00	9,647.50	532.21	0.00	41.20	13,767.50
01-503-610 DORM - TELEPHONE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-620 DORM - UTILITIES & CABLE	14,000	9,000	837.98	1,809.57	7,920.75	0.00	20.11	10,809.57
01-503-630 DORM - REPAIRS & MAINT	7,000	7,000	0.00	362.06	103.23	0.00	5.17	6,637.94
01-503-700 CONTINGENCIES	500	500	0.00	138.72	307.32	0.00	27.74	361.28
01-503-703 LEASE PURCHASE - FIRE DEPT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-704 LEASE PURCHASE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-710 TRAVEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-730 ANNUAL PUMP TESTS	3,900	3,900	0.00	0.00	0.00	0.00	0.00	3,900.00
01-503-740 MAINTENANCE CONTRACTS	8,500	8,500	0.00	4,312.17	2,858.25	0.00	50.73	4,187.83
01-503-750 SCBA TESTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-503-760 LADDER TESTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	119,642	114,642	1,793.47	26,798.29	25,465.90	0.00	23.38	87,843.37
<u>CAPITAL EXPENSES</u>								
01-503-800 CAPITAL EXPENDITURES	10,000	15,000	90.00	11,709.93	241,916.99	0.00	78.07	3,290.07
TOTAL CAPITAL EXPENSES	10,000	15,000	90.00	11,709.93	241,916.99	0.00	78.07	3,290.07
<u>OTHER INCOME/EXPENSES</u>								
01-503-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 03-FIRE DEPARTMENT	 307,581	 307,581	 9,613.28	 123,579.34	 345,858.45	 0.00	 40.18	 184,001.17

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-SPECIAL SERVICES								
=====								
SALARIES & BENEFITS								
01-504-009 SALARIES	42,000	37,000	2,790.16	17,244.37	26,221.64	0.00	46.61	19,755.63
01-504-010 SALARIES - MAYOR & COUNCIL	10,100	10,100	960.00	7,550.82	8,040.00	0.00	74.76	2,549.18
01-504-011 SALARIES - PLANNING & ZONING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-012 SALARIES-CITY MANAGER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-013 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-014 STIPEND	1,083	1,083	0.00	541.42	1,582.84	0.00	49.99	541.58
01-504-030 SOCIAL SECURITY	3,226	3,226	27.54	453.66	2,467.25	0.00	14.06	2,772.50
01-504-040 HEALTH INSURANCE	6,552	11,552	1,497.09	11,028.82	4,466.30	0.00	95.47	522.87
01-504-050 RETIREMENT	3,024	3,024	0.00	0.00	1,955.44	0.00	0.00	3,024.00
01-504-060 WORKERS COMPENSATION	354	354	0.00	315.30	354.00	0.00	89.07	38.70
01-504-070 UNEMPLOYMENT COMP	135	135	0.00	0.00	0.00	0.00	0.00	135.00
TOTAL SALARIES & BENEFITS	66,474	66,474	5,274.79	37,134.39	45,087.47	0.00	55.86	29,339.46
OTHER EXPENSES								
01-504-110 BANK ACTIVITY CHARGES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-120 DUES & SUBSCRIPTIONS	4,085	4,085	237.00	4,084.75	2,989.75	0.00	99.99	0.25
01-504-135 EMPLOYEE RECOGNITION PROG	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-140 EMPLOYEE APPRECIATION FUND	71	71	0.00	0.00	71.38	0.00	0.00	71.38
01-504-145 EMPLOYEE WELLNESS PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-400 CITIZEN'S PATROL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-420 COPIER PAPER	500	600	0.00	532.55	38.00	0.00	88.76	67.45
01-504-440 ELECTION SUPPLIES/EXPENSES	26,000	26,000	0.00	5,405.85	0.00	0.00	20.79	20,594.15
01-504-460 SPECIAL EVENTS	30,000	30,000	6,183.00	20,899.98	20,445.66	0.00	69.67	9,100.02
01-504-470 LIGHT UP	39,500	35,400	1,234.18	28,965.33	38,595.60	0.00	81.82	6,434.67
01-504-475 50th ANNIVERSARY EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-480 WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-485 WINDFEST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-486 FIREMAN'S PICNIC & WINDFEST	5,000	5,000	0.00	0.00	4,180.33	0.00	0.00	5,000.00
01-504-490 WINDCREST YOUTH ACTIVITIES	1,200	1,200	0.00	550.57	294.00	0.00	45.88	649.43
01-504-590 POSTAGE	18,000	22,000	817.33	21,602.28	12,624.00	0.00	98.19	397.72
01-504-609 TRANSFER TO TXWEACT	2,000	2,000	0.00	0.00	1,219.55	0.00	0.00	2,000.00
01-504-610 NEWSLETTER	10,000	10,000	3,700.00	6,127.27	8,725.86	0.00	61.27	3,872.73
01-504-630 LEGAL ADVERTISING	13,400	13,400	0.00	6,544.82	806.12	0.00	48.84	6,855.18
01-504-635 ADVERTISING	7,000	7,000	166.32	6,588.07	10,096.81	0.00	94.12	411.93
01-504-645 MAYOR - COUNCIL EXPENSES	4,300	4,300	491.55	2,716.10	3,624.22	0.00	63.17	1,583.90
01-504-650 MILEAGE & ENTERTAINMENT EXPE	2,000	2,000	512.00	1,269.92	1,957.40	0.00	63.50	730.08
TOTAL OTHER EXPENSES	163,056	163,056	5,941.38	105,287.49	105,592.68	0.00	64.57	57,768.89
CAPITAL EXPENSES								
01-504-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-504-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	229,530	229,530	11,216.17	142,421.88	150,680.15	0.00	62.05	87,108.35

8 OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>SALARIES & BENEFITS</u>								
01-505-010 SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-060 WORKERS' COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
01-505-100 UTILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-130 TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-225 RADIO MAINTNANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-240 CONTRACT MAINTENANCE OUTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-430 SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-525 EQUIPMENT RENTAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-530 STREET SIGNS & MARKERS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-710 STREET CRACK FILLING MATERIA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-720 ALLEY CURB/SIDEWALK REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-750 1998 FLOOD DAMAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
01-505-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-810 STREET CAPITAL REPAIRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-505-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00

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06-PARKS & RECREATION								
SALARIES & BENEFITS								
01-506-010 POOL SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-040 HEALTH INSURANCE	0	0	0.00	0.00	44.74	0.00	0.00	0.00
01-506-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-060 WORKERS' COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-070 UNEMPLOYMENT COMP-POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	44.74	0.00	0.00	0.00
OTHER EXPENSES								
01-506-100 UTILITIES	0	0	0.00	0.00	806.01	0.00	0.00	0.00
01-506-130 TRAINING	2,000	2,000	0.00	125.00	100.00	0.00	6.25	1,875.00
01-506-240 CONTRACT MAINTENANCE OUTS	3,500	3,500	499.84	2,867.20	2,169.20	0.00	81.92	632.80
01-506-250 CONTRACT MAINT.-GREEN BEL	55,272	55,272	0.00	18,939.18	7,993.84	0.00	34.27	36,333.12
01-506-255 CONTRACT SERVICES - POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-260 GREEN BELT CLEANING	1,500	4,500	0.00	1,909.84	0.00	0.00	42.44	2,590.16
01-506-430 SUPPLIES	12,000	9,000	245.93	3,132.86	4,373.62	0.00	34.81	5,867.14
01-506-431 EMPLOYEE APPRECIATION LUNCHE	75	75	0.00	0.00	0.00	0.00	0.00	75.00
01-506-520 EQUIPMENT REPAIR	4,500	4,500	876.66	3,135.02	1,015.19	0.00	69.67	1,364.98
01-506-630 FACILITY MAINTENANCE	41,000	41,000	1,218.80	18,600.48	35,334.54	0.00	45.37	22,399.52
01-506-631 POND MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-635 TREES / SHRUBS/LANDSCAPING	29,000	29,000	378.35	11,556.09	15,182.25	0.00	39.85	17,443.91
01-506-640 LITTLE LEAGUE	0	8,777	0.00	8,777.32	0.00	0.00	100.00	0.00
01-506-700 CONTINGENCIES	250	250	0.00	0.00	0.00	0.00	0.00	250.00
TOTAL OTHER EXPENSES	149,097	157,875	3,219.58	69,042.99	66,974.65	0.00	43.73	88,831.63
CAPITAL EXPENSES								
01-506-800 CAPITAL EXPENDITURE	199,000	199,000	0.00	152,693.93	0.00	0.00	76.73	46,306.07
01-506-810 CAPITAL IMPROVEMENTS	169,400	169,400	4,975.00	120,373.12	0.00	0.00	71.06	49,026.88
01-506-820 PARKS LIGHTS PROJECT	0	50,000	7,586.94	15,173.88	0.00	0.00	30.35	34,826.12
TOTAL CAPITAL EXPENSES	368,400	418,400	12,561.94	288,240.93	0.00	0.00	68.89	130,159.07
OTHER INCOME/EXPENSES								
01-506-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	517,497	576,275	15,781.52	357,283.92	67,019.39	0.00	62.00	218,990.70

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07-FLEET MECHANIC								
=====								
SALARIES & BENEFITS								
01-507-010 MECHANIC SALARIES	42,326	42,326	3,256.00	25,777.96	24,469.10	0.00	60.90	16,547.96
01-507-011 MECHANIC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-012 STIPEND	1,083	1,083	0.00	1,082.84	1,000.00	0.00	99.99	0.16
01-507-015 MECHANIC INCENTIVE PAY-BILIN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-020 OVERTIME	1,041	1,041	245.12	731.65	531.11	0.00	70.28	309.35
01-507-030 SOCIAL SECURITY	3,238	3,238	229.72	1,939.77	1,823.11	0.00	59.91	1,298.16
01-507-040 HEALTH INSURANCE	6,552	6,552	499.03	3,656.41	2,114.41	0.00	55.81	2,895.28
01-507-050 RETIREMENT	3,047	3,047	0.00	1,841.91	1,864.37	0.00	60.44	1,205.56
01-507-060 WORKERS' COMPENSATION	1,200	1,200	0.00	1,068.87	1,200.00	0.00	89.07	131.13
01-507-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	0.00	0.00	0.00	0.00	135.00
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	58,622	58,622	4,229.87	36,099.41	33,002.10	0.00	61.58	22,522.60
OTHER EXPENSES								
01-507-120 DUES & SUBSCRIPTIONS	100	100	0.00	0.00	0.00	0.00	0.00	100.00
01-507-130 TRAINING	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-507-315 VEHICLE DEDUCTIBLE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-420 OFFICE SUPPLIES	250	250	0.00	0.00	0.00	0.00	0.00	250.00
01-507-430 FLEET TOOLS & SUPPLIES	6,000	6,000	416.51	1,864.04	2,323.94	0.00	31.07	4,135.96
01-507-431 EMPLOYEE APPRECIATION LUNCHE	75	75	0.00	0.00	0.00	0.00	0.00	75.00
01-507-450 ENVIRONMENTAL FEES	700	700	0.00	229.38	422.10	0.00	32.77	470.62
01-507-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-501 VEHICLE PARTS-ADMIN	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-507-502 VEHICLE PARTS-POLICE	14,000	14,000	1,248.66	8,349.63	6,673.21	0.00	59.64	5,650.37
01-507-503 VEHICLE PARTS-FIRE	3,500	3,500	0.00	2,215.19	816.47	0.00	63.29	1,284.81
01-507-506 VEHICLE PARTS-PARKS & REC	1,750	1,750	0.00	148.86	1,218.58	0.00	8.51	1,601.14
01-507-508 VEHICLE PARTS-WARRANT OFFICE	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-507-515 VEHICLE PARTS-EMC/TECH	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-516 VEHICLE PARTS-PUBLIC WORKS	12,000	12,000	575.03	8,643.29	3,297.26	0.00	72.03	3,356.71
01-507-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-519 VEHICLE PARTS-INSPECTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-520 EQUIPMENT REPAIR	12,000	12,000	1,400.54	11,808.37	12,297.39	0.00	98.40	191.63
01-507-540 VEHICLE FUEL	27,000	27,000	866.43	8,235.29	10,082.53	0.00	30.50	18,764.71
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	19,000	19,000	942.74	16,634.61	699.69	0.00	87.55	2,365.39
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	7,000	7,000	51.50	3,188.00	3,457.44	0.00	45.54	3,812.00
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	1,000	1,000	0.00	0.00	71.90	0.00	0.00	1,000.00
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-507-615 VEHICLE OUTSIDE MAINT-EMC/TE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-616 VEHICLE OUTSIDE MAINT-PW	3,500	3,500	0.00	1,670.78	27.50	0.00	47.74	1,829.22
01-507-619 VEHICLE OUTSIDE MAINT-INSP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-700 CONTINGENCIES	2,200	2,200	0.00	0.00	913.14	0.00	0.00	2,200.00
01-507-702 LEASE PURCHASE-POLICE PRINCI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-703 LEASE PURCHASE-FIRE PRINCIPA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-704 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-706 LEASE PURCHASE-PARKS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-716 DEBT SERVICE - PRINCIPAL	11,375	11,375	0.00	0.00	0.00	0.00	0.00	11,375.06

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01-507-717 DEBT SERVICE - INTEREST	1,502	1,502	0.00	0.00	12,843.39	0.00	0.00	1,501.94
01-507-719 LEASE PURCHASE-INSPECTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-721 LEASE PURCHASE-EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-725 LEASE PURCHASE - CITY MGMT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-730 VEHICLE/EQUIPMENT TESTING	1,000	1,000	0.00	45.94	0.00	0.00	4.59	954.06
TOTAL OTHER EXPENSES	125,952	125,952	5,501.41	63,033.38	55,144.54	0.00	50.05	62,918.62
<u>CAPITAL EXPENSES</u>								
01-507-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-507-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 07-FLEET MECHANIC	 184,574	 184,574	 9,731.28	 99,132.79	 88,146.64	 0.00	 53.71	 85,441.22

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
SALARIES & BENEFITS								
01-508-010 COURT SALARIES	194,130	194,130	14,452.05	113,550.55	133,774.79	0.00	58.49	80,579.45
01-508-011 COURT LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-012 STIPEND	5,415	5,415	0.00	6,497.04	4,331.36	0.00	119.98	1,082.04
01-508-015 COURT INCENTIVE PAY-BILINGUA	1,800	1,800	0.00	0.00	0.00	0.00	0.00	1,800.00
01-508-017 CERTIFICATION PAY - COURT	900	900	0.00	0.00	0.00	0.00	0.00	900.00
01-508-018 COURT EDUCATION PAY	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-508-020 COURT OVERTIME	33,111	33,111	475.87	7,861.06	19,562.67	0.00	23.74	25,249.94
01-508-030 SOCIAL SECURITY	14,851	14,851	1,152.90	10,858.81	13,501.54	0.00	73.12	3,992.14
01-508-040 HEALTH INSURANCE	13,103	13,103	998.06	7,011.50	1,915.82	0.00	53.51	6,091.87
01-508-050 RETIREMENT	12,428	12,428	0.00	7,028.38	10,157.57	0.00	56.55	5,400.07
01-508-060 WORKER'S COMPENSATION	500	500	0.00	445.37	500.00	0.00	89.07	54.63
01-508-070 UNEMPLOYMENT COMPENSATION	675	675	0.00	0.00	0.00	0.00	0.00	675.00
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	277,214	277,214	17,078.88	153,252.71	183,743.75	0.00	55.28	123,961.06
OTHER EXPENSES								
01-508-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-130 BONDS & TRAINING	2,668	3,280	384.00	3,246.03	2,331.60	0.00	98.96	34.03
01-508-150 JUDGE	4,500	4,500	346.16	2,717.35	3,554.69	0.00	60.39	1,782.65
01-508-160 PROSECUTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-165 WARRANT JAIL COSTS	11,000	11,000	1,300.00	5,033.49	6,128.37	0.00	45.76	5,966.51
01-508-170 JURY SERVICE FEES	0	0	0.00	0.00	12.00	0.00	0.00	0.00
01-508-180 COURT OF RECORD/STENOGRAPHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-420 OFFICE SUPPLIES	6,000	6,000	105.90	3,661.04	4,849.11	0.00	61.02	2,338.96
01-508-431 EMPLOYEE APPRECIATION LUNCHE	620	369	0.00	342.37	334.54	0.00	92.79	26.62
01-508-480 UNIFORM ALLOWANCE	300	300	0.00	224.28	288.15	0.00	74.76	75.72
01-508-481 CONTINGENCIES	1,200	839	0.00	670.23	760.93	0.00	79.90	168.57
01-508-540 FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	26,288	26,288	2,136.06	15,894.79	18,235.39	0.00	60.46	10,393.06
CAPITAL EXPENSES								
01-508-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-810 TRANSFER TO COURT SEC. FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-508-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	303,502	303,502	19,214.94	169,147.50	201,979.14	0.00	55.73	134,354.12

CITY OF WINCREST
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AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
DEPT 09								
=====								
OTHER EXPENSES								
01-509-100 UTILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-509-240 CONTRACT MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-509-430 SUPPLIES	0	0	3.99	3.99	0.00	0.00	0.00 (	3.99)
01-509-630 FACILITY MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-509-700 CONTINGENCIES	0	0	0.00	0.00	343.60	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	3.99	3.99	343.60	0.00	0.00 (	3.99)
CAPITAL EXPENSES								
01-509-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-509-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT 09	0	0	3.99	3.99	343.60	0.00	0.00 (	3.99)

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<u>10-FACILITY DIVISION</u>								
=====								
<u>OTHER EXPENSES</u>								
01-510-100 UTILITIES	85,000	85,000	95.76	82,287.34	50,137.79	0.00	96.81	2,712.66
01-510-115 MOBILE TELEPHONES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-510-170 JANITORIAL SERVICES	20,000	20,000	1,241.25	9,210.74	9,052.78	0.00	46.05	10,789.26
01-510-240 CONTRACT MAINTENANCE	1,500	1,500	0.00	300.80	0.00	0.00	20.05	1,199.20
01-510-430 SUPPLIES	5,500	5,500	335.72	3,413.25	3,680.76	0.00	62.06	2,086.75
01-510-630 FACILITY MAINTENANCE	34,500	34,500	1,328.00	17,816.44	24,102.15	0.00	51.64	16,683.56
01-510-650 FIRE ALARM & EXT. INSPECTION	2,056	2,056	0.00	0.00	2,056.00	0.00	0.00	2,056.00
01-510-700 CONTINGENCIES	1,000	1,000	0.00	0.00	89.56	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	149,556	149,556	3,000.73	113,028.57	89,119.04	0.00	75.58	36,527.43
<u>CAPITAL EXPENSES</u>								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	149,556	149,556	3,000.73	113,028.57	89,119.04	0.00	75.58	36,527.43

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01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
11-CIVIC CENTER								
=====								
SALARIES & BENEFITS								
01-511-010 CIVIC CENTER SALARIES	60,082	60,082	4,622.40	36,397.27	34,713.45	0.00	60.58	23,684.73
01-511-011 CIVIC CENTER LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-012 STIPEND	2,166	2,166	0.00	2,165.68	2,165.68	0.00	99.99	0.32
01-511-020 OVERTIME - CIVIC CENTER	10,300	10,300	738.48	7,046.74	8,148.66	0.00	68.41	3,253.26
01-511-030 SOCIAL SECURITY	4,596	4,596	406.52	3,710.26	3,635.33	0.00	80.72	886.02
01-511-040 HEALTH INSURANCE	13,103	13,103	998.06	7,043.28	2,364.12	0.00	53.75	6,060.09
01-511-050 RETIREMENT	6,835	6,835	0.00	3,040.92	3,184.94	0.00	44.49	3,794.20
01-511-060 WORKERS' COMPENSATION	3,589	3,589	0.00	3,196.81	3,589.00	0.00	89.07	392.19
01-511-070 UNEMPLOYMENT COMPENSATION	270	270	0.00	0.00	0.00	0.00	0.00	270.00
01-511-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	100,942	100,942	6,765.46	62,600.96	57,801.18	0.00	62.02	38,340.81
OTHER EXPENSES								
01-511-100 UTILITIES	17,000	17,000	1,674.42	20,298.82	10,561.96	0.00	119.40	3,298.82
01-511-430 SUPPLIES	2,800	2,800	480.70	2,793.32	1,315.61	0.00	99.76	6.68
01-511-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-512 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-630 FACILITY MAINTENANCE	10,000	10,000	129.38	2,016.49	2,906.18	0.00	20.16	7,983.51
01-511-700 CONTINGENCIES	750	750	0.00	0.00	0.00	0.00	0.00	750.00
TOTAL OTHER EXPENSES	30,550	30,550	2,284.50	25,108.63	14,783.75	0.00	82.19	5,441.37
CAPITAL EXPENSES								
01-511-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-511-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	131,492	131,492	9,049.96	87,709.59	72,584.93	0.00	66.70	43,782.18

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14-CONTRACT SERVICES								
=====								
OTHER EXPENSES								
01-514-220 FOOD HEALTH OFFICER FEES	21,600	21,600	1,800.00	12,600.00	14,616.00	0.00	58.33	9,000.00
01-514-25	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-250 LEGAL & CITY ATTORNEY	30,000	30,000	2,625.00	21,500.00	25,751.30	0.00	71.67	8,500.00
01-514-255 SPECIAL LEGAL FEES	109,731	90,831	18,795.79	46,514.63	43,730.61	0.00	51.21	44,315.98
01-514-258 FINANCIAL SERVICES	0	16,900	2,125.00	14,125.00	0.00	0.00	83.58	2,775.00
01-514-260 DUES & FEES-BCAD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-270 DUES & FEES - BEXAR CO ELECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-280 FEES-DELINQUENT COLLECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-285 Contract Services - MFO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-290 AUDIT	27,420	27,420	0.00	24,000.00	26,000.00	0.00	87.53	3,420.00
01-514-300 EMS	70,000	70,000	5,833.33	46,666.64	46,666.64	0.00	66.67	23,333.36
01-514-310 MUNICIPAL INSURANCE	71,106	73,106	0.00	72,055.86	71,105.70	0.00	98.56	1,050.14
01-514-320 ENGINEER / ARCHITECT	52,000	52,000	0.00	46,551.86	29,209.96	0.00	89.52	5,448.14
01-514-321 CONTRACT PLANNING SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-328 CABLE TV FRANC FEE COMPLIANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	12,000.00	12,000.00	0.00	100.00	0.00
01-514-367 WATER RESOURCES STUDY	17,016	17,016	0.00	0.00	0.00	0.00	0.00	17,016.00
01-514-368 WASTE MANAGEMENT ADD ON	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-385 SALARY SURVEY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-400 CREDIT CARD TERMINAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-403 RECORDS MANAGEMENT	17,000	17,000	619.46	6,377.84	10,111.39	0.00	37.52	10,622.16
01-514-405 RECORDS STORAGE RENTAL	7,960	7,960	717.00	5,252.79	4,368.00	0.00	65.99	2,707.21
01-514-410 RECORDS DESTRUCTION	1,200	1,200	0.00	0.00	0.00	0.00	0.00	1,200.00
01-514-430 SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-500 PURCHASE OF LAND	80,000	80,000	0.00	81,733.52	0.00	0.00	102.17	(1,733.52)
TOTAL OTHER EXPENSES	517,033	517,033	32,515.58	389,378.14	283,559.60	0.00	75.31	127,654.47
CAPITAL EXPENSES								
01-514-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-514-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	517,033	517,033	32,515.58	389,378.14	283,559.60	0.00	75.31	127,654.47

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-TECH SUPPORT								
=====								
SALARIES & BENEFITS								
01-515-010 EMC/TECH SUPPORT SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-011 EMC/TECH LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-020 EMT/TECH SUPPORT OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-030 EMC/TECH SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-040 EMC/TECH HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-050 EMC/TECH RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-060 WORKER'S COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-090 EMC/TECH TERM.PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
01-515-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-130 EMC/TECH TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-200 COMPUTER CONTRACTS	67,000	67,000	943.44	51,784.37	74,332.24	0.00	77.29	15,215.63
01-515-201 COMPUTER MAINTENANCE	4,000	4,000	0.00	2,150.00	2,100.00	0.00	53.75	1,850.00
01-515-205 TELECOMMUNICATIONS CONTRACT	59,500	59,500	224.81	40,236.12	40,358.50	0.00	67.62	19,263.88
01-515-210 TELEPHONE MAINT.CONTRACT	9,000	9,000	0.00	610.00	67.00	0.00	6.78	8,390.00
01-515-215 MOBILE PHONES CONTRACT	14,000	14,000	0.00	9,383.14	10,666.40	0.00	67.02	4,616.86
01-515-220 MOBILE PHONES MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-221 MOBILE DATA TERMINAL SERVICE	8,329	8,329	0.00	3,661.08	7,768.36	0.00	43.96	4,667.92
01-515-223 PAGER CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-225 PAGER MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-226 PAGER MAINTENANCE-FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-227 RADIO CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-229 RADIO MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-286 CONTRACTSERVICES - IT	94,000	94,000	9,798.64	74,411.22	30,147.73	0.00	79.16	19,588.78
01-515-330 WEBSITE SUPPORT CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-332 WEBSITE MAINTENANCE	6,500	6,500	0.00	0.00	4,052.23	0.00	0.00	6,500.00
01-515-333 CLOUD HOSTING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-395 EMERGENCY MGMT SUPPORT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-396 EOC EQUIPMENT & SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-430 TECH SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-460 COPIER CONTRACT & SUPPLIES	10,000	10,000	0.00	5,021.15	5,236.01	0.00	50.21	4,978.85
01-515-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-522 AUDIO VISUAL MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-525 LEASE PURCHASE-RECORDS MGMT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	272,329	272,329	10,966.89	187,257.08	174,728.47	0.00	68.76	85,071.92
CAPITAL EXPENSES								
01-515-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINCREST
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AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
OTHER INCOME/EXPENSES								
01-515-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	272,329	272,329	10,966.89	187,257.08	174,728.47	0.00	68.76	85,071.92

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01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>16-PUBLIC WORKS</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-516-010 PUBLIC WORKS SALARIES	353,725	353,725	27,622.32	211,647.87	203,252.61	0.00	59.83	142,077.05
01-516-011 PUBLIC WORKS LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-012 STIPEND	10,830	10,830	0.00	10,828.40	9,000.00	0.00	99.99	1.60
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	600	600	46.16	362.35	364.66	0.00	60.39	237.65
01-516-018 P.W. EDUCATION PAY	300	300	23.08	181.17	182.33	0.00	60.39	118.83
01-516-020 PUBLIC WORKS OVERTIME	2,800	2,800	600.57	3,889.46	2,885.68	0.00	138.91 (	1,089.46)
01-516-030 SOCIAL SECURITY	27,375	27,375	2,142.21	18,440.09	18,666.99	0.00	67.36	8,935.03
01-516-040 HEALTH INSURANCE	65,517	65,517	3,992.24	33,651.23	18,569.12	0.00	51.36	31,865.63
01-516-050 RETIREMENT	25,468	25,468	0.00	14,962.15	15,201.60	0.00	58.75	10,506.04
01-516-060 WORKERS' COMPENSATION	16,567	16,567	0.00	14,756.57	16,567.00	0.00	89.07	1,810.43
01-516-070 UNEMPLOYMENT COMPENSATION	1,350	1,350	0.00	0.00	0.00	0.00	0.00	1,350.00
01-516-080 CONTRACT LABOR	7,022	7,022	0.00 (	3,755.65)	431.00	0.00	53.48-	10,777.65
01-516-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	511,554	511,554	34,426.58	304,963.64	285,120.99	0.00	59.62	206,590.45
<u>OTHER EXPENSES</u>								
01-516-100 UTILITIES	32,000	32,000	0.00	6,738.17	17,521.44	0.00	21.06	25,261.83
01-516-130 TRAINING	500	1,000	0.00	736.28	135.82	0.00	73.63	263.72
01-516-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-240 CONTRACT OUT MAINTENANCE	10,000	7,500	0.00	4,154.00	1,328.08	0.00	55.39	3,346.00
01-516-430 SUPPLIES	13,000	13,000	185.24	4,973.66	7,082.88	0.00	38.26	8,026.34
01-516-431 EMPLOYEE APPRECIATION LUNCHE	575	575	0.00	414.54	0.00	0.00	72.09	160.46
01-516-480 UNIFORM ALLOWANCE	15,000	12,500	1,631.98	6,043.30	6,743.80	0.00	48.35	6,456.70
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	750	2,750 (	1,035.73)	1,481.43	183.70	0.00	53.87	1,268.57
01-516-530 STREET SIGNS & MARKERS	1,500	4,000	701.26	4,175.13	729.42	0.00	104.38 (	175.13)
01-516-630 FACILITIES MAINTENANCE	11,000	11,000	720.00	6,513.14	7,386.92	0.00	59.21	4,486.86
01-516-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-710 STREET CRACK FILLING MATERIA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	84,325	84,325	2,202.75	35,229.65	41,112.06	0.00	41.78	49,095.35
<u>CAPITAL EXPENSES</u>								
01-516-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	47,987.62	0.00	0.00	0.00
01-516-810 STREET CAPITAL REPAIRS	2,000	2,000	1,681.67	1,681.67	1,673.28	0.00	84.08	318.33
TOTAL CAPITAL EXPENSES	2,000	2,000	1,681.67	1,681.67	49,660.90	0.00	84.08	318.33
<u>OTHER INCOME/EXPENSES</u>								
01-516-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 16-PUBLIC WORKS	 597,879	 597,879	 38,311.00	 341,874.96	 375,893.95	 0.00	 57.18	 256,004.13

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

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
17-ANIMAL CONTROL								
SALARIES & BENEFITS								
01-517-010 SALARIES-ANIMAL CONTROL	65,454	65,454	5,209.15	38,321.84	28,644.53	0.00	58.55	27,132.64
01-517-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-012 STIPEND	2,166	2,166	0.00	2,165.68	1,500.00	0.00	99.99	0.32
01-517-013 Salaries - Animal on call	2,600	2,600	138.46	1,446.92	1,580.00	0.00	55.65	1,153.08
01-517-020 OVERTIME-ANIMAL CONTROL	4,200	4,200	377.25	3,984.45	2,650.90	0.00	94.87	215.55
01-517-030 SOCIAL SECURITY	5,007	5,007	437.95	3,726.74	2,961.39	0.00	74.43	1,280.53
01-517-040 HEALTH INSURANCE	13,104	13,104	998.06	4,528.89	1,766.82	0.00	34.56	8,575.11
01-517-050 RETIREMENT	3,927	3,927	0.00	3,001.97	1,741.60	0.00	76.44	925.30
01-517-060 WORKER'S COMPENSATION	1,633	1,633	0.00	1,454.54	1,633.00	0.00	89.07	178.46
01-517-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	98,092	98,092	7,160.87	58,631.03	42,478.24	0.00	59.77	39,460.99
OTHER EXPENSES								
01-517-230 VET/INPOUNDING/SHELTER	30,000	28,900	0.00	4,239.86	12,457.09	0.00	14.67	24,660.14
01-517-231 INPOUNDING/SHELTER	25,000	24,400	0.00	8,900.30	16,682.35	0.00	36.48	15,499.70
01-517-240 TRAINING & CERTIFICATION	0	569	0.00	318.25	0.00	0.00	55.93	250.75
01-517-420 EQUIPMENT	76	107	0.00	137.00	75.98	0.00	128.04	30.00
01-517-430 SUPPLIES	738	1,838	0.00	1,233.93	737.64	0.00	67.13	604.07
TOTAL OTHER EXPENSES	55,814	55,814	0.00	14,829.34	29,953.06	0.00	26.57	40,984.66
CAPITAL EXPENSES								
01-517-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-517-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	153,906	153,906	7,160.87	73,460.37	72,431.30	0.00	47.73	80,445.65

OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
18-WCCPD								
=====								
<u>SALARIES & BENEFITS</u>								
01-518-010 WCCPD SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-011 WCCPD LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-014 WCCPD SPECIAL ASSIGN PAY-K-9	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-015 WCCPD INCEN PAY-BILING & SHI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-017 WCCPD CERTIFICATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-020 WCCPD OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-021 WCCPD-7K HOURS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-030 WCCPD SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-040 WCCPD HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-050 WCCPD RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-060 WCCPD WORKERS COMP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-095 WCCPD TERM.PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-518-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 18-WCCPD	0	0	0.00	0.00	0.00	0.00	0.00	0.00

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01 -GENERAL FUND

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<u>19-CODE ENFORCEMENT</u>								
<u>SALARIES & BENEFITS</u>								
01-519-010 INSPECTION SALARIES	42,326	42,326	3,242.68	25,616.80	24,259.70	0.00	60.52	16,709.12
01-519-011 INSPECTIONS LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-012 STIPEND	1,083	1,083	0.00	1,082.84	0.00	0.00	99.99	0.16
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	600	600	0.00	23.71	364.66	0.00	3.95-	623.71
01-519-018 INSPECTION EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-020 OVERTIME	1,800	1,800	0.00	4.37	171.52	0.00	0.24-	1,804.37
01-519-026 HAZARDOUS DUTY PAY	480	480	0.00	18.01	246.49	0.00	3.75-	498.01
01-519-030 SOCIAL SECURITY	3,238	3,238	203.18	1,780.95	1,620.32	0.00	55.00	1,456.98
01-519-040 HEALTH INSURANCE	6,552	6,552	499.03	3,986.12	2,603.21	0.00	60.84	2,565.57
01-519-050 RETIREMENT	3,047	3,047	0.00	1,768.51	1,774.27	0.00	58.03	1,278.96
01-519-060 WORKER'S COMPENSATION	344	344	0.00	306.42	344.00	0.00	89.08	37.58
01-519-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	59,470	59,470	3,944.89	34,495.55	31,384.17	0.00	58.00	24,974.46
<u>OTHER EXPENSES</u>								
01-519-120 DUES & SUBSCRIPTIONS	125	135	0.00	135.00	125.00	0.00	100.00	0.00
01-519-125 CONTRACT INSPECTION SVCS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-130 BONDS & TRAINING	0	106	0.00	106.00	0.00	0.00	100.00	0.00
01-519-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-150 CONTRACT SERVICES - INSPECTI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-420 OFFICE SUPPLIES	750	750	0.00	0.00	0.00	0.00	0.00	750.00
01-519-430 SUPPLIES & EQUIPMENT	500	384	0.00	0.00	205.00	0.00	0.00	384.00
01-519-480 UNIFORMS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-490 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-540 VEHICLE FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	1,375	1,375	0.00	241.00	330.00	0.00	17.53	1,134.00
<u>CAPITAL EXPENSES</u>								
01-519-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-519-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	60,845	60,845	3,944.89	34,736.55	31,714.17	0.00	57.09	26,108.46

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20-FINANCE								
SALARIES & BENEFITS								
01-520-010 FINANCE SALARIES	170,516	170,516	9,396.99	97,252.70	65,012.85	0.00	57.03	73,263.10
01-520-011 FINANCE LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-012 STIPEND	4,000	4,000	0.00	3,789.94	3,500.00	0.00	94.75	210.06
01-520-015 FINANCE BILINGUAL PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-018 FINANCE EDUCATION PAY	650	650	46.16	362.35	364.66	0.00	55.75	287.65
01-520-020 FINANCE OVERTIME	3,000	3,000	207.81	2,384.05	2,409.82	0.00	79.47	615.95
01-520-030 FINANCE SOCIAL SECURITY	13,044	13,044	713.68	9,509.84	6,340.68	0.00	72.90	3,534.62
01-520-040 FINANCE HEALTH INSURANCE	26,207	26,207	1,497.09	13,152.34	16,418.71	0.00	50.19	13,054.40
01-520-050 FINANCE RETIREMENT	12,516	12,516	0.00	5,380.24	5,036.58	0.00	42.99	7,135.77
01-520-060 WORKER'S COMPENSATION	381	381	0.00	339.36	381.00	0.00	89.07	41.64
01-520-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-095 TERMINATION PAY-OUT - FINANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	230,314	230,314	11,861.73	132,170.82	99,464.30	0.00	57.39	98,143.19
OTHER EXPENSES								
01-520-120 DUES & SUBSCRIPTIONS	600	600	0.00	112.04	181.00	0.00	18.67	487.96
01-520-130 BONDS & TRAINING	6,000	6,000	0.00	2,780.91	2,245.64	0.00	46.35	3,219.09
01-520-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-260 DUES & FEES- BCAD	10,429	10,429	0.00	5,937.27	7,012.00	0.00	56.93	4,491.73
01-520-280 FEES-DELINQUENT COLLECTOR	139	139	0.00	0.00	0.00	0.00	0.00	139.00
01-520-285 CONTRACT SERVICES - MFO	0	0	0.00	0.00	50,615.52	0.00	0.00	0.00
01-520-289 CONTRACT SUPPORT	0	0	0.00	0.00	2,708.55	0.00	0.00	0.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	7,041	7,041	0.00	5,303.68	4,505.54	0.00	75.33	1,737.32
01-520-420 OFFICE SUPPLIES	7,000	7,000	86.33	1,989.82	6,246.48	0.00	28.43	5,010.18
01-520-431 EMPLOYEE APPRECIATION LUNCHE	1,200	1,200	0.00	0.00	0.00	0.00	0.00	1,200.00
01-520-600 OFFICE EQUIP. & MAINT	750	750	0.00	0.00	0.00	0.00	0.00	750.00
01-520-700 CONTINGENCIES	1,100	1,100	0.00	212.97	910.34	0.00	19.36	887.03
TOTAL OTHER EXPENSES	34,259	34,259	86.33	16,336.69	74,425.07	0.00	47.69	17,922.31
CAPITAL EXPENSES								
01-520-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-520-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	264,573	264,573	11,948.06	148,507.51	173,889.37	0.00	56.13	116,065.50

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<u>21-ECONOMIC DEVELOPMENT(E</u>								
<u>=====</u>								
<u>SALARIES & BENEFITS</u>								
01-521-010 EDC SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-011 EDC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-018 EDC EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-020 EDC OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-060 WORKERS COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
01-521-430 SUPPLIES	0	0	0.00	0.00	139.78	0.00	0.00	0.00
01-521-510 VEHICLE ALLOWANCE-DIRECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-515 HEALTH INS. ALLOWANCE-DIRECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	139.78	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-521-900 TRANSFER TO EDC FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-901 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 21-ECONOMIC DEVELOPMENT(E	 0	 0	 0.00	 0.00	 139.78	 0.00	 0.00	 0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
25-CITY MANAGEMENT								
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	135,975	135,975	10,570.40	83,652.35	72,279.00	0.00	61.52	52,322.65
01-525-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-012 STIPEND	1,083	1,083	0.00	0.00	1,000.00	0.00	0.00	1,083.00
01-525-017 CERTIFICATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-018 EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-020 CITY MANAGEMENT OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	10,402	10,402	754.16	6,388.91	5,597.59	0.00	61.42	4,013.18
01-525-040 HEALTH INSURANCE	6,552	6,552	499.03	3,860.20	909.89	0.00	58.92	2,691.49
01-525-050 RETIREMENT	9,790	9,790	0.00	5,807.60	5,397.15	0.00	59.32	3,982.60
01-525-060 WORKER'S COMPENSATION	1,937	1,937	0.00	1,725.32	1,937.00	0.00	89.07	211.68
01-525-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	0.00	0.00	0.00	0.00	135.00
01-525-080 CONTRACT LABOR - HR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-525-095 TERMINATION PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	166,874	166,874	11,823.59	101,434.38	87,120.63	0.00	60.79	65,439.60
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	0.00	618.40	0.00	0.00	2,000.00
01-525-121 ADP Contract	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-130 BONDS & TRAINING	800	800	0.00	527.96	415.13	0.00	66.00	272.04
01-525-140 EMPLOY. SCREENING & RECRUITM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-150 MOVING EXPENSE - CITY MGR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-420 OFFICE SUPPLIES	1,200	1,200	0.00	501.09	42.49	0.00	41.76	698.91
01-525-430 HR SUPPLIES	0	0	0.00	0.00	75.75	0.00	0.00	0.00
01-525-640 EMPLOYEE RECOGNITION	6,800	6,800	0.00	0.00	911.76	0.00	0.00	6,800.00
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	0.00	1,022.47	0.00	0.00	1,000.00
01-525-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-655 Cell Phone Allowance	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	11,800	11,800	0.00	1,029.05	3,086.00	0.00	8.72	10,770.95
OTHER INCOME/EXPENSES								
01-525-900 TRANSFER TO EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-901 TRANSFER TO STREETS FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-902 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	178,674	178,674	11,823.59	102,463.43	90,206.63	0.00	57.35	76,210.55

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
26-POOL								
SALARIES & BENEFITS								
01-526-010 SALARIES	51,200	51,200	0.00	0.00 (	26.25)	0.00	0.00	51,200.00
01-526-020 OVERTIME	2,800	2,800	0.00	0.00	0.00	0.00	0.00	2,800.00
01-526-030 SOCIAL SECURITY	4,131	4,131	0.00	0.00	0.00	0.00	0.00	4,131.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	2,135	2,135	0.00	1,901.68	2,135.00	0.00	89.07	233.32
01-526-070 UNEMPLOYMENT COMPENSATION	2,430	2,430	0.00	0.00	0.00	0.00	0.00	2,430.00
TOTAL SALARIES & BENEFITS	62,696	62,696	0.00	1,901.68	2,108.75	0.00	3.03	60,794.32
OTHER EXPENSES								
01-526-100 UTILITIES	8,000	8,000	1,108.33	2,131.32	2,405.45	0.00	26.64	5,868.68
01-526-130 BONDS & TRAINING	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-526-140 EMPLOYMENT SCREENING	0	0	0.00 (	200.00)	0.00	0.00	0.00	200.00
01-526-210 EQUIPMENT LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-255 CONTRACT SERVICES - POOL	9,000	9,000	0.00	0.00	2,546.28	0.00	0.00	9,000.00
01-526-420 OFFICE SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-430 MISCELLANEOUS SUPPLIES	10,500	10,500	666.58	1,405.33	2,126.04	0.00	13.38	9,094.67
01-526-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-630 FACILITY MAINTENANCE	2,000	2,000	0.00	3,479.39	4,263.61	0.00	173.97 (	1,479.39)
01-526-700 CONTINGENCIES	4,000	4,000	0.00	0.00	0.00	0.00	0.00	4,000.00
TOTAL OTHER EXPENSES	35,000	35,000	1,774.91	6,816.04	11,341.38	0.00	19.47	28,183.96
CAPITAL EXPENSES								
01-526-800 CAPITAL EXPENDITURES	12,000	12,000	0.00	12,000.00	0.00	0.00	100.00	0.00
TOTAL CAPITAL EXPENSES	12,000	12,000	0.00	12,000.00	0.00	0.00	100.00	0.00
OTHER INCOME/EXPENSES								
01-526-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	109,696	109,696	1,774.91	20,717.72	13,450.13	0.00	18.89	88,978.28

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
27-POST OFFICE								
SALARIES & BENEFITS								
01-527-010 POST OFFICE SALARIES	29,120	29,120	2,245.46	22,085.01	20,723.51	0.00	75.84	7,034.99
01-527-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-012 STIPEND	1,425	1,425	0.00	1,353.55	1,353.55	0.00	95.02	70.95
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	1,200	1,200	35.07	233.45	585.14	0.00	19.45	966.55
01-527-030 SOCIAL SECURITY	2,346	2,346	170.16	1,869.10	1,789.72	0.00	79.68	476.65
01-527-040 HEALTH INSURANCE	6,552	6,552	499.03	3,602.99	1,834.58	0.00	54.99	2,948.70
01-527-050 RETIREMENT	2,097	2,097	0.00	1,246.42	1,139.80	0.00	59.45	850.22
01-527-060 WORKER'S COMPENSATION	45	45	0.00	40.06	0.00	0.00	89.02	4.94
01-527-070 UNEMPLOYMENT COMPENSATION	251	251	0.00	0.00	0.00	0.00	0.00	251.00
01-527-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	43,035	43,035	2,949.72	30,430.58	27,426.30	0.00	70.71	12,604.00
OTHER EXPENSES								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-130 BONDS & TRAINING	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	4,100	4,100	0.00	2,820.66	3,012.43	0.00	68.80	1,279.34
01-527-421 CONTRACT / SEASONAL HELP	3,200	3,200	0.00	0.00	0.00	0.00	0.00	3,200.00
01-527-590 POSTAGE - POST OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-600 OFFICE EQUIPMENT & MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-610 OFFICE EQUIPMENT LEASE	12,200	12,200	1,937.61	8,816.03	3,888.94	0.00	72.26	3,383.97
01-527-700 CONTINGENCIES	1,500	1,500	18.75	28.75	7,588.76	0.00	1.92	1,471.25
01-527-710 INVENTORY ADJUSTMENTS	400	400	0.00	0.00	0.00	0.00	0.00	400.00
TOTAL OTHER EXPENSES	21,700	21,700	1,956.36	11,665.44	14,490.13	0.00	53.76	10,034.56
CAPITAL EXPENSES								
01-527-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-527-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	64,735	64,735	4,906.08	42,096.02	41,916.43	0.00	65.03	22,638.56

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>28-HUMAN RESOURCES</u>								
=====								
<u>OTHER EXPENSES</u>								
01-528-121 ADP Contract	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	11,000	11,000	1,347.81	10,185.57	6,849.27	0.00	92.60	814.43
01-528-141 ADP SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-142 RECOGNITION PROGRAM	2,000	2,000	0.00	0.00	200.00	0.00	0.00	2,000.00
01-528-143 EMPLOYEE WELLNESS PROGRAM	2,000	2,000	0.00	0.00	300.00	0.00	0.00	2,000.00
01-528-150 EMP MED COST ASSIST	0	0	0.00	0.00	12,717.72	0.00	0.00	0.00
01-528-160 EMP RECONGITION PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-162 INSURANCE INCREASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-170 EMP WELLNESS PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-175 TRANSFER TO HRA FUND 12	49,000	49,000	0.00	49,000.00	0.00	0.00	100.00	0.00
TOTAL OTHER EXPENSES	64,000	64,000	1,347.81	59,185.57	20,066.99	0.00	92.48	4,814.43
<u>OTHER INCOME/EXPENSES</u>								
01-528-900 UNALLOCATED FUNDS	5,200	5,200	0.00	0.00	0.00	0.00	0.00	5,200.00
TOTAL OTHER INCOME/EXPENSES	5,200	5,200	0.00	0.00	0.00	0.00	0.00	5,200.00
TOTAL 28-HUMAN RESOURCES	69,200	69,200	1,347.81	59,185.57	20,066.99	0.00	85.53	10,014.43

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
01-500-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-500-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	6,279,351	6,338,128	344,228.25	3,783,659.59	3,532,824.94	0.00	59.70	2,554,468.60
REVENUE OVER/(UNDER) EXPENDITURES	(33,508)	(92,285)	197,766.32	363,471.65	514,784.29	0.00	393.86-	(455,756.84)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2016

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-1100	CASH	25,521.73	
02-1102	CLAIM ON CASH	(11,326.93)	
02-1105	SAVINGS	460.01	
02-1115	INVESTMENT - TEXPOOL	432.15	
02-1315	DUE FROM GENERAL FUND	0.00	
02-1601	A/R-COMMERCIAL GARBAGE	109,452.03	
02-1605	A/R-RESIDENTIAL GARBAGE	174,713.40	
02-1606	ALLOW FOR DOUBTFUL ACCTS	(66,484.12)	
02-1607	A/R-RECYCLING INCOME	0.00	
02-1608	A/R - UNAPPLIED CREDITS	(40,203.34)	
02-1610	A/R-ACCRUED INTEREST	0.00	
		<u>192,564.93</u>	
	TOTAL ASSETS		192,564.93
			=====
LIABILITIES			
=====			
02-2315	DUE TO GENERAL FUND	94,100.00	
02-2400	A/P PENDING	0.35	
02-2410	A/P-SALES TAX	65,607.23	
02-2415	A/P-GARBAGE CONTRACTOR	0.00	
02-2420	DEFERRED REVENUE-RESIDENT	0.00	
	TOTAL LIABILITIES	<u>159,707.58</u>	
EQUITY			
=====			
02-3201	FUND BALANCE	(123,387.40)	
	TOTAL BEGINNING EQUITY	(123,387.40)	
	TOTAL REVENUE	672,252.96	
	TOTAL EXPENSES	<u>516,008.21</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	156,244.75	
	TOTAL EQUITY & FUND BALANCE	<u>32,857.35</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		192,564.93
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

02 -GARBAGE FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	768,622	768,622	36,065.14	672,252.96	652,823.02	0.00	87.46	96,368.54
TOTAL REVENUES	768,622	768,622	36,065.14	672,252.96	652,823.02	0.00	87.46	96,368.54
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	746,307	746,307	72,036.87	504,224.99	555,920.43	0.00	67.56	242,082.44
OTHER EXPENSES	15,000	15,000	0.00	11,783.22	7,430.24	0.00	78.55	3,216.78
OTHER INCOME/EXPENSES	0	0	0.00	0.00	31,666.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	761,307	761,307	72,036.87	516,008.21	595,016.67	0.00	67.78	245,299.22
TOTAL EXPENDITURES	761,307	761,307	72,036.87	516,008.21	595,016.67	0.00	67.78	245,299.22
REVENUE OVER/(UNDER) EXPENDITURES	7,314	7,314 (	35,971.73)	156,244.75	57,806.35	0.00	2,136.22 (	148,930.68)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

02 -GARBAGE FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-4101 INCOME-COMMERCIAL	373,476	373,476	34,797.39	272,308.68	253,817.04	0.00	72.91	101,167.32
02-4105 INCOME-RESIDENTIAL	365,783	365,783 (	383.89)	380,833.00	380,007.69	0.00	104.11 (	15,050.50)
02-4107 INCOME-RECYCLING	347	347	0.00	0.00	0.00	0.00	0.00	347.00
02-4110 INCOME-LATE CHARGE	29,000	29,000	1,651.45	19,109.75	18,996.91	0.00	65.90	9,890.25
02-4115 INCOME-INTEREST	16	16	0.19	1.53	1.38	0.00	9.56	14.47
02-4130 INCOME - MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	768,622	768,622	36,065.14	672,252.96	652,823.02	0.00	87.46	96,368.54

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

02 -GARBAGE FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
02-500-010 EXPENSES-COMMERCIAL	365,651	365,651	33,228.29	232,904.84	247,219.33	0.00	63.70	132,746.59
02-500-020 EXPENSES-RESIDENTIAL	380,656	380,656	38,808.58	271,320.15	308,701.10	0.00	71.28	109,335.85
02-500-030 EXPENSES-ADMINISTRATIVE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-040 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-050 EXPENSES-MED.WASTE & CLEAN U	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	746,307	746,307	72,036.87	504,224.99	555,920.43	0.00	67.56	242,082.44
<u>OTHER EXPENSES</u>								
02-500-591 EXPENSE - ALLY REPAIR	10,000	15,000	0.00	11,783.22	7,430.24	0.00	78.55	3,216.78
02-500-592 EXPENSES - ADDITIONAL CITY S	5,000	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	15,000	15,000	0.00	11,783.22	7,430.24	0.00	78.55	3,216.78
<u>OTHER INCOME/EXPENSES</u>								
02-500-900 EXPENSES-TRANSFER GENERAL FU	0	0	0.00	0.00	31,666.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	31,666.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	761,307	761,307	72,036.87	516,008.21	595,016.67	0.00	67.78	245,299.22
TOTAL EXPENDITURES	761,307	761,307	72,036.87	516,008.21	595,016.67	0.00	67.78	245,299.22
REVENUE OVER/(UNDER) EXPENDITURES	7,314	7,314 (	35,971.73)	156,244.75	57,806.35	0.00	2,136.22 (	148,930.68)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2016

13 -ECONOMIC DEVELOPMENT CORP

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
13-1102	CLAIM ON CASH	190,312.25	
13-1105	CASH - CHECKING	27,236.95	
13-1106	Savings - TLF Proceeds	0.00	
13-1115	INVESTMENTS-TEXPOOL#15900001	0.00	
13-1116	INVESTMENTS-TEXPOOL#15900003	0.00	
13-1117	EXPENSE CARD	4,455.40	
13-1118	EDC - Investment First Public	107,270.23	
13-1204	PREPAID SALES TAX	13,875.26	
13-1315	DUE FROM GENERAL FUND	0.00	
13-1375	DUE FROM HOT FUND	0.00	
13-1510	A/R SALES TAX	(0.02)	
		<u>343,150.07</u>	
	TOTAL ASSETS		343,150.07
=====			
LIABILITIES			
=====			
13-2315	DUE TO GENERAL FUND	145,000.00	
13-2320	DUE TO TAXING ENTITIES	0.00	
13-2400	A/P PENDING	(61,655.31)	
13-2401	ACCOUNTS PAYABLE	0.00	
13-2402	ALAMO TITLE ESCROW FUNDS	0.00	
13-2410	A/P - SALES TAX	32,448.71	
	TOTAL LIABILITIES	<u>115,793.40</u>	
EQUITY			
=====			
13-3201	FUND BALANCE	<u>130,058.56</u>	
	TOTAL BEGINNING EQUITY	130,058.56	
	TOTAL REVENUE	279,902.54	
	TOTAL EXPENSES	<u>182,604.43</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	97,298.11	
	TOTAL EQUITY & FUND BALANCE	<u>227,356.67</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		343,150.07
=====			

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	502,497	502,497	64,082.46	279,902.54	262,833.09	0.00	55.70	222,594.46
TOTAL REVENUES	502,497	502,497	64,082.46	279,902.54	262,833.09	0.00	55.70	222,594.46
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	133,000	133,000	3,862.50	57,937.50	67,412.41	0.00	43.56	75,062.50
OTHER EXPENSES	90,987	90,987	512.00	32,673.19	32,669.12	0.00	35.91	58,313.81
CAPITAL EXPENSES	263,631	263,631	11,515.86	91,993.74	160,392.76	0.00	34.89	171,637.26
OTHER INCOME/EXPENSES	0	0	0.00	0.00	6,954.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	487,618	487,618	15,890.36	182,604.43	253,520.29	0.00	37.45	305,013.57
TOTAL EXPENDITURES	487,618	487,618	15,890.36	182,604.43	253,520.29	0.00	37.45	305,013.57
REVENUE OVER/(UNDER) EXPENDITURES	14,879	14,879	48,192.10	97,298.11	9,312.80	0.00	653.93	(82,419.11)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
13-4105 INCOME - OTHER	0	0	0.00	0.00	576.96	0.00	0.00	0.00
13-4110 INCOME - OTHER (HOT)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4111 INCOME - OTHER (GEN.FUND)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4112 INCOME-WALZEM RD GRANT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4113 INCOME-CORPORATE DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4115 SALES TAX (.25)	502,247	502,247	64,082.25	279,901.15	262,039.55	0.00	55.73	222,345.85
13-4301 INTEREST	250	250	0.21	1.39	216.58	0.00	0.56	248.61
13-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	502,497	502,497	64,082.46	279,902.54	262,833.09	0.00	55.70	222,594.46

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
13-500-009 SALARIES - EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-010 ADMINISTRATIVE EXPENSES	37,000	37,000	0.00	0.00	2,000.00	0.00	0.00	37,000.00
13-500-011 EDC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-013 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-018 EDC EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-020 EDC OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-030 SOCIAL SECURITY-EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-040 HEALTH INSURANCE-EDC	0	0	0.00	0.00	37.65	0.00	0.00	0.00
13-500-050 RETIREMENT-EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-060 WORKERS COMPENSATION-EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-080 CONTRACT LABOR	96,000	96,000	3,862.50	57,937.50	65,374.76	0.00	60.35	38,062.50
13-500-095 TERMINATION PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	133,000	133,000	3,862.50	57,937.50	67,412.41	0.00	43.56	75,062.50
OTHER EXPENSES								
13-500-100 PUBLIC RELATION FEES-GENERAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-115 MOBILE TELEPHONE	0	0	0.00	0.00	52.43	0.00	0.00	0.00
13-500-120 DUES & SUBSCRIPTIONS	3,000	3,000	0.00	2,462.90	2,537.30	0.00	82.10	537.10
13-500-130 TRAINING	8,000	8,000	0.00	2,449.00	2,283.41	0.00	30.61	5,551.00
13-500-132 TRAVEL	18,000	18,000	512.00	5,746.90	5,404.01	0.00	31.93	12,253.10
13-500-135 MEALS & ENTERTAINMENT	7,000	7,000	0.00	4,556.41	3,192.72	0.00	65.09	2,443.59
13-500-200 COMPUTER MAINTENANCE	4,500	4,500	0.00	1,642.09	82.99	0.00	36.49	2,857.91
13-500-201 WEBSITE MAINTENANCE	2,000	2,000	0.00	183.06	(21.75)	0.00	9.15	1,816.94
13-500-205 REPAIRS & MAINT OF BUILDING	1,674	1,674	0.00	207.90	149.80	0.00	12.42	1,466.10
13-500-250 LEGAL EXPENSES	30,000	30,000	0.00	8,413.69	12,282.15	0.00	28.05	21,586.31
13-500-290 AUDIT	3,500	3,500	0.00	3,500.00	2,000.00	0.00	100.00	0.00
13-500-430 SUPPLIES	3,250	3,250	0.00	966.65	1,181.93	0.00	29.74	2,283.35
13-500-440 ELECTION EXPENSES	2,500	2,500	0.00	0.00	215.01	0.00	0.00	2,500.00
13-500-510 VEHICLE EXPENSE-EDC	0	0	0.00	0.00	340.00	0.00	0.00	0.00
13-500-515 HEALTH EXPENSE ALLOW-DIRECTO	0	0	0.00	0.00	1,169.52	0.00	0.00	0.00
13-500-520 MOVING EXPENSE-DIRECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-540 VEHICLE FUEL	1,000	1,000	0.00	138.00	51.12	0.00	13.80	862.00
13-500-590 POSTAGE	500	500	0.00	29.40	15.75	0.00	5.88	470.60
13-500-630 LEGAL ADVERTISING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-640 COPIER USAGE	1,443	1,443	0.00	0.00	0.00	0.00	0.00	1,443.00
13-500-650 WALZEM RD GRANT EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-700 CONTINGENCIES	4,620	4,620	0.00	2,377.19	1,732.73	0.00	51.45	2,242.81
TOTAL OTHER EXPENSES	90,987	90,987	512.00	32,673.19	32,669.12	0.00	35.91	58,313.81
CAPITAL EXPENSES								
13-500-800 EDC PROJECTS	80,000	80,000	0.00	5,814.00	56,194.75	0.00	7.27	74,186.00
13-500-801 PROMOTING WINCREST	48,671	48,671	0.00	6,914.52	13,941.41	0.00	14.21	41,756.48
13-500-810 CAPITAL EXPENSE	0	0	0.00	0.00	283.00	0.00	0.00	0.00
13-500-890 TLF LOAN PAYMENTS	103,049	103,049	10,101.32	69,276.99	67,589.75	0.00	67.23	33,772.02
13-500-891 RACKER ROAD PROJECT	0	0	0.00	0.00	10,471.31	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
13-500-892 TLF INTEREST	31,911	31,911	1,414.54	9,988.23	11,912.54	0.00	31.30	21,922.76
TOTAL CAPITAL EXPENSES	263,631	263,631	11,515.86	91,993.74	160,392.76	0.00	34.89	171,637.26
OTHER INCOME/EXPENSES								
13-500-900 PRIOR PERIOD ADJUSTMENT	0	0	0.00	0.00	(6,954.00)	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	(6,954.00)	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	487,618	487,618	15,890.36	182,604.43	253,520.29	0.00	37.45	305,013.57
TOTAL EXPENDITURES	487,618	487,618	15,890.36	182,604.43	253,520.29	0.00	37.45	305,013.57
REVENUE OVER/(UNDER) EXPENDITURES	14,879	14,879	48,192.10	97,298.11	9,312.80	0.00	653.93 (	82,419.11)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2016

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
16-1102	CLAIM ON CASH	305.62	
16-1105	SAVINGS	136,679.94	
16-1115	INVESTMENTS	0.00	
16-1315	DUE FROM GENERAL FUND	0.00	
16-1357	DUE FROM TEXAS TAX NOTE FUND	0.00	
16-1515	A/R - ACCRUED INTEREST	0.00	
16-1550	A/R - MISCELLANEOUS	0.00	
		<u>136,985.56</u>	
	TOTAL ASSETS		136,985.56
			=====
LIABILITIES			
=====			
16-2315	DUE TO GENERAL FUND	39,225.00	
16-2357	DUE TO TEXAS TAX NOTES FUND	0.00	
16-2375	DUE TO EDC FUND	0.00	
16-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>39,225.00</u>	
EQUITY			
=====			
16-3201	FUND BALANCE	10,408.06	
	TOTAL BEGINNING EQUITY	<u>10,408.06</u>	
	TOTAL REVENUE	87,352.50	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	87,352.50	
	TOTAL EQUITY & FUND BALANCE	<u>97,760.56</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		136,985.56
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	153,997	153,997	12,369.92	87,352.50	114,416.14	0.00	56.72	66,644.55
TOTAL REVENUES	153,997	153,997	12,369.92	87,352.50	114,416.14	0.00	56.72	66,644.55
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	2,535.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,535.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,535.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	153,997	153,997	12,369.92	87,352.50	111,881.14	0.00	56.72	66,644.55

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-4101 INCOME-HOT	153,989	153,989	12,368.84	87,341.40	114,409.85	0.00	56.72	66,647.60
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	8	8	1.08	11.10	6.29	0.00	137.89 (	3.05)
TOTAL REVENUES	153,997	153,997	12,369.92	87,352.50	114,416.14	0.00	56.72	66,644.55

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	0	0	0.00	0.00	2,535.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	2,535.00	0.00	0.00	0.00
CAPITAL EXPENSES								
16-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,535.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,535.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	153,997	153,997	12,369.92	87,352.50	111,881.14	0.00	56.72	66,644.55

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2016

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
17-1102	CLAIM ON CASH	439.09	
17-1105	SAVINGS	0.00	
17-1115	INVESTMENTS	0.00	
17-1315	DUE FROM GENERAL FUND	0.00	
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00	
17-1501	A/R - ADVALOREM TAXES	5,999.77	
17-1505	ALLOW FOR DOUBTFUL ACCTS	(1,609.91)	
17-1515	A/R - ACCRUED INTEREST	0.00	
17-1550	A/R - MISCELLANEOUS	0.00	
		<u>4,828.95</u>	
TOTAL ASSETS			4,828.95
			=====
LIABILITIES			
=====			
17-2315	DUE TO GENERAL FUND	0.00	
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00	
17-2400	A/P PENDING	0.00	
17-2501	DEFERRED REVENUE - TAXES	4,828.50	
	TOTAL LIABILITIES	<u>4,828.50</u>	
EQUITY			
=====			
17-3201	FUND BALANCE	0.45	
	TOTAL BEGINNING EQUITY	<u>0.45</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE		<u>0.45</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			4,828.95
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

17 -DEBT SERVICE

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.00	0.00 (	0.03)	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00 (	0.03)	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00 (	0.03)	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

17 -DEBT SERVICE

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
17-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4115 INCOME - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4116 INCOME - SALES TAX (.25)	0	0	0.00	0.00 (	0.03)	0.00	0.00	0.00
17-4117 AD VALOREM TAX (I&S .073841)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00 (	0.03)	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

17 -DEBT SERVICE

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
OTHER EXPENSES								
17-500-200 TAX NOTE PRINCIPAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-210 TAX NOTE INTEREST EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-350 NOTE ISSUANCE COSTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-400 PAY AGENT/REGISTRAR FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00 (	0.03)	0.00	0.00	0.00

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2016

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
18-1102	CLAIM ON CASH	(5,587.28)	
18-1105	CASH - SAVINGS	594,785.24	
18-1210	PREPAID MAINTENANCE	0.00	
18-1315	DUE FROM GENERAL FUND	0.00	
18-1510	A/R-SALES TAX	0.00	
18-1515	A/R - MISC.	0.00	
		<u>589,197.96</u>	
TOTAL ASSETS			589,197.96
			=====
LIABILITIES			
=====			
18-2250	INSURANCE A/P	1,082.40	
18-2315	DUE TO GENERAL FUND	37,000.00	
18-2400	A/P PENDING	(300.00)	
18-2410	A/P - SALES TAX	0.00	
	TOTAL LIABILITIES	<u>37,782.40</u>	
EQUITY			
=====			
18-3201	FUND BALANCE	365,350.52	
	TOTAL BEGINNING EQUITY	<u>365,350.52</u>	
TOTAL REVENUE		434,335.56	
TOTAL EXPENSES		<u>248,270.52</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		186,065.04	
TOTAL EQUITY & FUND BALANCE		<u>551,415.56</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			589,197.96
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

18 -WCC&PD FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	642,269	642,269	64,695.97	434,335.56	317,869.48	0.00	67.63	207,933.44
TOTAL REVENUES	642,269	642,269	64,695.97	434,335.56	317,869.48	0.00	67.63	207,933.44
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	253,800	253,800	17,415.12	157,667.72	145,094.18	0.00	62.12	96,132.49
OTHER EXPENSES	91,019	91,019	2,875.23	15,735.27	21,345.68	0.00	17.29	75,283.73
CAPITAL EXPENSES	258,380	258,380	878.57	74,867.53	31,164.62	0.00	28.98	183,512.47
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	603,199	603,199	21,168.92	248,270.52	197,604.48	0.00	41.16	354,928.69
TOTAL EXPENDITURES	603,199	603,199	21,168.92	248,270.52	197,604.48	0.00	41.16	354,928.69
REVENUE OVER/(UNDER) EXPENDITURES	39,070	39,070	43,527.05	186,065.04	120,265.00	0.00	476.24 (	146,995.25)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

18 -WCC&PD FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
18-4101 INCOME - SALES TAX	642,255	642,255	64,691.63	434,310.04	312,273.25	0.00	67.62	207,944.96
18-4102 INCOME-K9 DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4105 INCOME - OTHER	0	0	0.00	0.00	5,579.00	0.00	0.00	0.00
18-4115 INCOME - INTEREST	14	14	4.34	25.52	17.23	0.00	182.29 (	11.52)
18-4120 PROCEEDS FROM GUN SALES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	642,269	642,269	64,695.97	434,335.56	317,869.48	0.00	67.63	207,933.44

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

18 -WCC&PD FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
18-500-009 SALARIES	160,087	160,087	12,781.55	100,245.24	94,044.19	0.00	62.62	59,841.96
18-500-010 ADMINISTRATIVE EXPENSE	2,000	1,500	0.00	0.00	1,169.93	0.00	0.00	1,500.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	0	0	0.00	4,331.36	0.00	0.00	0.00	0.00
18-500-014 SPECIAL ASSIGNMENT PAY K-9	13,500	13,500	1,038.48	7,511.67	0.00	0.00	55.64	5,988.33
18-500-015 INCENTIVE PAY-BILING & SHIFT	2,400	2,400	3.48	15.21	163.74	0.00	0.63	2,384.79
18-500-017 CERTIFICATION PAY	0	500	46.16	431.59	364.66	0.00	86.32	68.41
18-500-018 EDUCATION PAY	300	300	46.16	276.96	0.00	0.00	92.32	23.04
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	22,200	22,200	237.84	10,502.66	18,754.86	0.00	47.31	11,697.34
18-500-021 7K HOURS	4,900	4,900	122.16	1,100.47	2,266.11	0.00	22.46	3,799.53
18-500-026 HAZARDOUS DUTY PAY	1,380	1,380	64.62	472.66	173.55	0.00	34.25	907.34
18-500-030 SOCIAL SECURITY	12,247	12,247	1,078.55	10,116.33	9,366.84	0.00	82.60	2,130.34
18-500-040 HEALTH INSURANCE	19,655	19,655	1,996.12	14,172.00	7,139.09	0.00	72.10	5,483.06
18-500-050 RETIREMENT	11,526	11,526	0.00	8,491.57	8,586.21	0.00	73.67	3,034.71
18-500-060 WORKERS COMPENSATION	3,065	3,065	0.00	0.00	3,065.00	0.00	0.00	3,065.00
18-500-070 UNEMPLOYMENT COMPENSATION	540	540	0.00	0.00	0.00	0.00	0.00	540.00
TOTAL SALARIES & BENEFITS	253,800	253,800	17,415.12	157,667.72	145,094.18	0.00	62.12	96,132.49
<u>OTHER EXPENSES</u>								
18-500-130 BONDS & TRAINING	8,500	8,500	2,049.50	4,333.54	3,634.00	0.00	50.98	4,166.46
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-420 OFFICE SUPPLIES	1,000	1,000	0.00	934.39	570.68	0.00	93.44	65.61
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-435 K-9 PROGRAM EXPENSES	10,000	10,000	825.73	5,552.45	4,574.60	0.00	55.52	4,447.55
18-500-440 ELECTION EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-450 SYSTEM ACCESS FEE	14,035	14,035	0.00	0.00	0.00	0.00	0.00	14,035.00
18-500-480 UNIFORMS	2,700	2,700	0.00	2,218.98	6,087.98	0.00	82.18	481.02
18-500-500 MISC. CRIME PREVENTION	9,500	9,500	0.00	2,695.91	6,239.83	0.00	28.38	6,804.09
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	45,284	45,284	0.00	0.00	238.59	0.00	0.00	45,284.00
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	91,019	91,019	2,875.23	15,735.27	21,345.68	0.00	17.29	75,283.73
<u>CAPITAL EXPENSES</u>								
18-500-800 CAPITAL EXPENDITURES	258,380	258,380	878.57	74,867.53	31,164.62	0.00	28.98	183,512.47
TOTAL CAPITAL EXPENSES	258,380	258,380	878.57	74,867.53	31,164.62	0.00	28.98	183,512.47
<u>OTHER INCOME/EXPENSES</u>								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 00-GENERAL EXPENDITURES	 603,199	 603,199	 21,168.92	 248,270.52	 197,604.48	 0.00	 41.16	 354,928.69

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

18 -WCC&PD FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
TOTAL EXPENDITURES	603,199	603,199	21,168.92	248,270.52	197,604.48	0.00	41.16	354,928.69
REVENUE OVER/ (UNDER) EXPENDITURES	39,070	39,070	43,527.05	186,065.04	120,265.00	0.00	476.24 (	146,995.25)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2016

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
19-1102	CLAIM ON CASH	398,937.71	
19-1105	CASH - SAVINGS	24,015.71	
19-1115	INVESTMENTS-TEXPOOL #159000002	10,264.17	
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.08	
19-1204	PREPAID SALES TAX	13,875.26	
19-1315	DUE FROM GENERAL FUND	0.00	
19-1510	A/R-SALES TAX	(90.03)	
		<u>455,314.90</u>	
	TOTAL ASSETS		455,314.90
			=====
LIABILITIES			
=====			
19-2315	DUE TO GENERAL FUND	338,000.00	
19-2400	A/P PENDING	(61,655.10)	
19-2410	A/P - SALES TAX	31,946.71	
19-2441	Construction Retainage	(329,514.53)	
	TOTAL LIABILITIES	(21,222.92)	
EQUITY			
=====			
19-3201	FUND BALANCE	614,941.42	
	TOTAL BEGINNING EQUITY	614,941.42	
	TOTAL REVENUE	279,918.50	
	TOTAL EXPENSES	418,322.10	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(138,403.60)	
	TOTAL EQUITY & FUND BALANCE	<u>476,537.82</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		455,314.90
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	502,264	502,264	64,085.47	279,918.50	262,042.50	0.00	55.73	222,345.29
TOTAL REVENUES	502,264	502,264	64,085.47	279,918.50	262,042.50	0.00	55.73	222,345.29
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	1,071,006	1,071,006	0.00	418,322.10	337.69	0.00	39.06	652,683.90
TOTAL 00-GENERAL EXPENDITURES	1,071,006	1,071,006	0.00	418,322.10	337.69	0.00	39.06	652,683.90
TOTAL EXPENDITURES	1,071,006	1,071,006	0.00	418,322.10	337.69	0.00	39.06	652,683.90
REVENUE OVER/(UNDER) EXPENDITURES	(568,742)	(568,742)	64,085.47	(138,403.60)	261,704.81	0.00	24.34	(430,338.61)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4105 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4115 INCOME - INTEREST	17	17	3.22	17.35	3.72	0.00	100.58 (	0.10)
19-4116 INCOME-SALES TAX (.25)	502,247	502,247	64,082.25	279,901.15	262,038.78	0.00	55.73	222,345.39
TOTAL REVENUES	502,264	502,264	64,085.47	279,918.50	262,042.50	0.00	55.73	222,345.29

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2016

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
19-500-050 MISCELLANEOUS EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
19-500-800 CAPITAL EXPENDITURES	1,071,006	1,071,006	0.00	418,322.10	337.69	0.00	39.06	652,683.90
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	1,071,006	1,071,006	0.00	418,322.10	337.69	0.00	39.06	652,683.90
TOTAL 00-GENERAL EXPENDITURES	1,071,006	1,071,006	0.00	418,322.10	337.69	0.00	39.06	652,683.90
TOTAL EXPENDITURES	1,071,006	1,071,006	0.00	418,322.10	337.69	0.00	39.06	652,683.90
REVENUE OVER/(UNDER) EXPENDITURES	(568,742)	(568,742)	64,085.47	(138,403.60)	261,704.81	0.00	24.34	(430,338.61)

**CITY OF
WINDCREST, TEXAS**

ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2015**

Prepared by:

The Finance Department

CITY OF WINDCREST, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
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CITY OF WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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INTRODUCTORY SECTION

CITY OF WINDCREST

CITY OFFICIALS

SEPTEMBER 30, 2015

Mayor

Alan Baxter

Mayor Pro-Tem

Pam Dodson

City Council

Gerd E. Jacobi
Jim Shelton
Kimberly Wright
Matt Vandenberg

City Manager

Rafael Castillo

Attorney

Michael Brenan

FINANCIAL SECTION



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

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 discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Windcrest, Texas' 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.

Auditors' 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.

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, 2015, 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 Note I to the financial statements, in 2015 the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* and Governmental Accounting Standards Board (GASB) Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. 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, schedule of changes in net pension liability and related ratios and schedule of contributions, and schedule of funding progress on pages 6 – 15 and 50 – 52 be presented to supplement the basic financial statements. Such information, although not a 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 or provide any assurance 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 of Windcrest, Texas' basic financial statements. The introductory section and combining nonmajor fund financial statements 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 section has 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 it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June __, 2016, on our consideration of the City of Windcrest, Texas' 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 of Windcrest, Texas' internal control over financial reporting and compliance.

Waco, Texas
June __, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2015. 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 \$13,403,989 at September 30, 2015.
- During the year, the City's change in net position was an increase of \$83,789 for governmental activities and a decrease of \$136,547 for business-type activities.
- The City's general fund reported a year-end fund balance of \$2,014,814 .

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 \$476,705 during the current year.
- The Corporation's net position was (\$441,670) at September 30, 2015.
- The Corporation reported total revenues of \$477,553 and expenses of \$299,039 during the year, thereby increasing its net position by \$178,514 .

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 \$669,291 in the current year.
- The District's net position was \$612,227 at September 30, 2015. Of this amount, \$350,727 is restricted for the purpose of crime control and prevention activities and the remaining amount of \$261,500 is invested in capital assets.
- The District reported total revenues of \$674,899 and expenses of \$597,519 during the year, net position increased by \$76,345 .

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	
<i>Types of Statements</i>	Government-wide	Governmental Funds	Proprietary Funds
<i>Scope</i>	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
<i>Required financial statements</i>	* Statement of Net Position	* Balance Sheet	* Statement of Net Position
	*Statement of Activities	* Statement of Revenues, Expenditures and Changes in Fund Balances	* Statement of Revenues, Expenses and Changes in Net Position
			* Statement of Cash Flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	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
<i>Type of inflow/ outflow information</i>	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, deferred outflows, liabilities and deferred inflows including capital assets and long term liabilities. This statement reports the difference between the City's assets, deferred outflows, liabilities, and deferred inflows 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 *enterprise 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, schedule of changes in net pension liability and related ratios, and schedule of contributions.

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 \$13,403,989 (net position). Of this amount, \$2,287,221 (17%) (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors.

The largest portion of the City’s net position, \$10,958,359 (82%) 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 \$158,409 (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, 2015
(With comparative totals as of September 30, 2014)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current Assets:						
Cash and cash equivalents	\$ 2,163,096	\$ 2,082,779	\$ -	\$ 61,319	\$ 2,163,096	\$ 2,144,098
Receivables, net	1,004,990	910,736	93,876	86,491	1,098,866	997,227
Due from component unit	182,000	77,000	-	-	182,000	77,000
Prepaid items	-	48,234	-	-	-	48,234
Internal balances	130,265	59,100	(130,265)	(59,100)	-	-
Total Current Assets	<u>3,480,351</u>	<u>3,177,849</u>	<u>(36,389)</u>	<u>88,710</u>	<u>3,443,962</u>	<u>3,266,559</u>
Non-Current Assets:						
Land	267,050	267,050	-	-	267,050	267,050
Construction in progress	-	1,451,430	-	-	-	1,451,430
Buildings and improvements	2,376,690	2,376,690	-	-	2,376,690	2,376,690
Improvements other than buildings	11,702,211	9,918,771	-	-	11,702,211	9,918,771
Furniture and equipment	4,335,630	4,204,045	-	-	4,335,630	4,204,045
Less accumulated depreciation	(7,723,222)	(7,049,377)	-	-	(7,723,222)	(7,049,377)
Total Non-Current Assets	<u>10,958,359</u>	<u>11,168,609</u>	<u>-</u>	<u>-</u>	<u>10,958,359</u>	<u>11,168,609</u>
Total Assets	<u>14,438,710</u>	<u>14,346,458</u>	<u>(36,389)</u>	<u>88,710</u>	<u>14,402,321</u>	<u>14,435,168</u>
Deferred outflows related to pensions	<u>194,294</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>194,294</u>	<u>-</u>
Current Liabilities:						
Accounts payable and other current liabilities	\$ 815,723	\$ 779,016	\$ 84,618	\$ 73,170	\$ 900,341	\$ 852,186
Accrued interest payable	-	-	-	-	-	-
Total Current Liabilities	<u>815,723</u>	<u>779,016</u>	<u>84,618</u>	<u>73,170</u>	<u>900,341</u>	<u>852,186</u>
Non-Current Liabilities:						
Due within one year	25,890	32,408	-	-	25,890	32,408
Due in more than one year	264,831	80,279	-	-	264,831	80,279
Total Non-Current Liabilities	<u>290,721</u>	<u>112,687</u>	<u>-</u>	<u>-</u>	<u>290,721</u>	<u>112,687</u>
Total Liabilities	<u>1,106,444</u>	<u>891,703</u>	<u>84,618</u>	<u>73,170</u>	<u>1,191,062</u>	<u>964,873</u>
Deferred inflows of resources	<u>1,564</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,564</u>	<u>-</u>
Net Position:						
Net investment in capital assets	10,958,359	11,156,271	-	-	10,958,359	11,156,271
Restricted	158,409	115,567	-	-	158,409	115,567
Unrestricted	<u>2,408,228</u>	<u>2,182,917</u>	<u>(121,007)</u>	<u>15,540</u>	<u>2,287,221</u>	<u>2,198,457</u>
Total Net Position	<u>\$ 13,524,996</u>	<u>\$ 13,454,755</u>	<u>\$ (121,007)</u>	<u>\$ 15,540</u>	<u>\$ 13,403,989</u>	<u>\$ 13,470,295</u>

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position for the City as a whole.

See Table A-2. During the year ended September 30, 2015, the City's total net position decreased by \$66,306 . Total revenues were \$7,300,561 and expenses were \$7,353,319 . A significant portion (73%) of the City's revenues came from taxes, 25% came from grants and charges for services, while the remaining amount came 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, 2015, compared to 2014.

Table A-2
Changes in City of Windcrest's Net Position
As of September 30, 2015
(With comparative totals as of September 30, 2014)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
REVENUES						
Program Revenues:						
Charges for services	\$ 932,247	\$ 960,742	\$ 794,974	\$ 762,412	\$ 1,727,221	\$ 1,723,154
Operating grants and contributions	131,393	16,206	-	-	131,393	16,206
Capital grants and contributions	-	3,467,280	-	-	-	3,467,280
General Revenues:						
Property taxes	1,663,170	1,873,694	-	-	1,663,170	1,873,694
Other taxes	3,686,309	3,429,248	-	-	3,686,309	3,429,248
Investment earnings	1,928	578	2	8	1,930	586
Other	90,538	162,729	-	-	90,538	162,729
TOTAL REVENUES	6,505,585	9,910,477	794,976	762,420	7,300,561	10,672,897
EXPENSES						
General government	2,446,960	2,233,730	-	-	2,446,960	2,233,730
Public safety	2,930,406	1,571,961	-	-	2,930,406	1,571,961
Public works	989,595	1,628,513	-	-	989,595	1,628,513
Animal control	133,379	109,766	-	-	133,379	109,766
Economic development	-	-	-	-	-	-
Special services	-	-	-	-	-	-
EMS/Tech support	-	-	-	-	-	-
Interest on long-term debt	505	9,593	-	-	505	9,593
Garbage	-	-	852,474	813,066	852,474	813,066
TOTAL EXPENSES	6,500,845	5,553,563	852,474	813,066	7,353,319	6,366,629
Changes in net assets	4,740	4,356,914	(57,498)	(50,646)	(52,758)	4,306,268
Transfers In (Out)	79,049	105,400	(79,049)	(105,400)	-	-
Increase (decrease) in net position	83,789	4,462,314	(136,547)	(156,046)	(52,758)	4,306,268
Net position - beginning	13,454,755	9,272,030	15,540	171,586	13,470,295	9,443,616
Prior period adjustment (Note II. K.)	(13,548)	(279,589)	-	-	(13,548)	(279,589)
Net position - ending	\$ 13,524,996	\$ 13,454,755	\$ (121,007)	\$ 15,540	\$ 13,403,989	\$ 13,470,295

Governmental Activities

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

- Total revenues decreased by \$3,404,892 , primarily due to a decrease in capital grants and contributions of \$3,467,280 . This amount was attributable to capital assets transferred to the City during the prior year from the Windcrest Economic Development Corporation, a discretely presented component unit of the City.
- Total expenses increased by \$947,282 , with the largest increase in public safety expenses.

Property tax rates decreased to \$0.3409. Property tax rates for general operations increased to \$0.3409. The interest and sinking portion, to pay the General Obligation refunding bonds for street improvements, was eliminated since the bonds were retired in the preceding year. Property taxes levied changed from \$1,878,659 in 2014 to \$1,645,009 in 2015, a decrease of \$233,650 .

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	
	2015	2014
General government	\$(2,154,163)	\$(1,897,682)
Public safety	(2,159,563)	(931,061)
Public works	(989,595)	1,838,767
Garbage utility	(57,500)	(50,654)

The net cost of all governmental activities this year was (\$5,437,205).

Business Type Activities

Revenues of the City's business-type activities (garbage utility) were \$794,974 and expenses were \$852,474 , yielding a "net expense" of \$57,500 .

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled \$6,458,837 , an increase of \$24,877 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 \$6,318,839 , a decrease of \$1,411,773 over the prior year.

General Fund Budgetary Highlights

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

Final actual revenues were \$168,890 less than final budgeted revenues.

Final actual expenditures were \$273,372 less than final budgeted expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2015, the City had invested \$10,958,359 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 decrease (including additions, deductions, and depreciation) of \$210,250 over last year.

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	
	2015	2014
Land	\$ 267,050	\$ 267,050
Construction in progress	-	1,451,430
Buildings and improvements	2,376,690	2,376,690
Improvements other than bldgs.	11,702,211	9,918,771
Furniture and equipment	4,335,630	4,204,045
Total	<u>18,681,581</u>	<u>18,217,986</u>
Total accum. depreciation	<u>(7,723,222)</u>	<u>(7,049,377)</u>
Net capital assets	<u>\$ 10,958,359</u>	<u>\$ 11,168,609</u>

Long Term Debt

At year end, the City had no outstanding bonds or capital leases. More detailed information about the City's debt is presented in Note II. F. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were considered in developing the 2015-2016 budget:

- 2015-2016 General Fund budgeted revenues available for appropriation are \$8,936,231.
- 2015-2016 General Fund budgeted expenditures are \$9,556,377.
- The ad valorem tax rate (property tax rate) for fiscal year 2015-16 is budgeted at \$.3409 of taxable assessed valuation. It is expected that this budget will raise more revenue from property taxes than last year's budget by an amount of \$208,300, which is an 18% increase.

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:

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BASIC FINANCIAL STATEMENTS

CITY OF WINDCREST, TEXAS

STATEMENT OF NET POSITION FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
ASSETS			
Cash and cash equivalents	\$ 2,163,096	\$ -	\$ 2,163,096
Receivables (net of allowance for uncollectibles):			
Taxes	760,650	-	760,650
Fines	211,408	-	211,408
Accounts	32,932	93,876	126,808
Due from component unit	182,000	-	182,000
Internal balances	130,265	(130,265)	-
Capital assets:			
Land	267,050	-	267,050
Buildings and improvements	2,376,690	-	2,376,690
Improvements other than buildings	11,702,211	-	11,702,211
Furniture and equipment	4,335,630	-	4,335,630
Less: accumulated depreciation	(7,723,222)	-	(7,723,222)
Total capital assets	10,958,359	-	10,958,359
Total assets	14,438,710	(36,389)	14,402,321
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	194,294	-	194,294
Total deferred outflows of resources	194,294	-	194,294
LIABILITIES			
Accounts payable	367,527	70,277	437,804
Accrued liabilities	144,797	-	144,797
Due to other governments	303,399	14,341	317,740
Due to primary government	-	-	-
Noncurrent liabilities:			
Due within one year	25,890	-	25,890
Due in more than one year	264,831	-	264,831
Total liabilities	1,106,444	84,618	1,191,062
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	1,564	-	1,564
Total deferred inflows of resources	1,564	-	1,564
NET POSITION			
Net investment in capital assets	10,958,359	-	10,958,359
Restricted for:			
Debt service	5,283	-	5,283
Other purposes	153,126	-	153,126
Crime control	-	-	-
Unrestricted	2,408,228	(121,007)	2,287,221
Total net position	\$ 13,524,996	\$ (121,007)	\$ 13,403,989

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

Component Units	
Economic Development Corporation	Crime Control and Prevention District
\$ 189,196	\$ 355,475
116,918	117,127
-	-
-	-
-	-
-	-
-	-
60,780	-
-	-
19,364	340,959
(80,144)	(79,459)
-	261,500
306,114	734,102
-	14,850
-	14,850
16,351	79,047
-	-
32,040	-
145,000	37,000
118,717	1,597
435,676	18,962
747,784	136,606
-	119
-	119
-	261,500
-	-
-	-
-	350,727
(441,670)	-
\$(441,670)	\$ 612,227

CITY OF WINDCREST, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
GOVERNMENTAL ACTIVITIES:				
General government	\$ 2,446,960	\$ 292,797	\$ -	\$ -
Public safety	2,930,406	639,450	131,393	-
Public works	989,595	-	-	-
Animal control	133,379	-	-	-
Interest	505	-	-	-
Total governmental activities	<u>6,500,845</u>	<u>932,247</u>	<u>131,393</u>	<u>-</u>
BUSINESS-TYPE ACTIVITIES:				
Garbage utility	<u>852,474</u>	<u>794,974</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>852,474</u>	<u>794,974</u>	<u>-</u>	<u>-</u>
Total primary government	<u>7,353,319</u>	<u>1,727,221</u>	<u>131,393</u>	<u>-</u>
Component Units				
Economic Development Corporation	299,039	-	-	-
Crime Control and Prevention District	<u>597,519</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total component units	<u>\$ 896,558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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.

Net (Expense) Revenue and Changes in Net Position			Component Units	
Primary Government			Economic Development Corporation	Crime Control and Prevention District
Governmental Activities	Business-type Activities	Total		
\$ (2,154,163)	\$ -	\$ (2,154,163)		
(2,159,563)	-	(2,159,563)		
(989,595)	-	(989,595)		
(133,379)	-	(133,379)		
(505)	-	(505)		
(5,437,205)	-	(5,437,205)		
-	(57,500)	(57,500)		
-	(57,500)	(57,500)		
(5,437,205)	(57,500)	(5,494,705)		
			(299,039)	-
			-	(597,519)
			<u>\$ (299,039)</u>	<u>\$ (597,519)</u>
1,662,716	-	1,662,716	-	-
454	-	454	-	-
2,835,665	-	2,835,665	476,705	669,291
154,351	-	154,351	-	-
670,189	-	670,189	-	-
26,104	-	26,104	-	-
1,928	2	1,930	271	30
90,538	-	90,538	577	5,578
79,049	(79,049)	-	-	-
5,520,994	(79,047)	5,441,947	477,553	674,899
83,789	(136,547)	(52,758)	178,514	77,380
13,454,755	15,540	13,470,295	(620,184)	535,882
(13,548)	-	(13,548)	-	(1,035)
<u>\$ 13,524,996</u>	<u>\$ (121,007)</u>	<u>\$ 13,403,989</u>	<u>\$ (441,670)</u>	<u>\$ 612,227</u>

CITY OF WINDCREST, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>General</u>	<u>Debt Service</u>
ASSETS		
Cash and cash equivalents	\$ 1,423,679	\$ 440
Receivables (net of allowances for uncollectibles):		
Accounts	244,340	-
Taxes	638,979	4,843
Due from component units	182,000	-
Due from other funds	531,840	-
Total assets	<u>3,020,838</u>	<u>5,283</u>
LIABILITIES		
Accounts payable	341,416	-
Accrued liabilities	144,797	-
Due to other funds	-	-
Due to other governments	271,359	-
Total liabilities	<u>757,572</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	37,044	4,843
Unavailable revenue - fines	211,408	-
Total deferred inflows of resources	<u>248,452</u>	<u>4,843</u>
FUND BALANCES		
Restricted	-	-
Unassigned	2,014,814	440
Total fund balances	<u>2,014,814</u>	<u>440</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 3,020,838</u>	 <u>\$ 5,283</u>

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

Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 516,962	\$ 222,015	\$ 2,163,096
-	-	244,340
116,828	-	760,650
-	-	182,000
-	-	531,840
<u>633,790</u>	<u>222,015</u>	<u>3,881,926</u>
20,797	5,314	367,527
-	-	144,797
338,000	63,575	401,575
32,040	-	303,399
<u>390,837</u>	<u>68,889</u>	<u>1,217,298</u>
-	-	41,887
-	-	211,408
<u>-</u>	<u>-</u>	<u>253,295</u>
242,953	153,126	396,079
-	-	2,015,254
<u>242,953</u>	<u>153,126</u>	<u>2,411,333</u>
\$ <u>633,790</u>	\$ <u>222,015</u>	\$ <u>3,881,926</u>

CITY OF WINDCREST, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Total fund balances - governmental funds balance sheet	\$ 2,411,333
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.	10,958,359
Long-term liabilities (net pension liability, compensated absences and bonds), are not due and payable in the current period and, therefore, are not reported in the funds.	(290,721)
Deferred outflows of resources and deferred inflows of resources related to pensions are not reported in the funds.	192,730
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	<u>253,295</u>
Net position of governmental activities - statement of net position	\$ <u><u>13,524,996</u></u>

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, 2015

	<u>General</u>	<u>Debt Service</u>
REVENUES		
Taxes:		
Property	\$ 1,640,957	\$ 440
Sales	2,358,961	-
Franchise	676,210	-
Hotel occupancy	-	-
Mixed beverage	26,104	-
Fines and fees	576,999	-
License and permits	192,081	-
Intergovernmental	115,334	-
Charges for services	100,716	-
Donations	-	-
Investment earnings	1,908	-
Miscellaneous	90,538	-
Total revenues	<u>5,779,808</u>	<u>440</u>
EXPENDITURES		
Current:		
General government	2,164,601	-
Public safety	2,465,477	-
Public works	873,104	-
Animal control	118,342	-
Debt service:		
Principal	12,338	-
Interest	505	-
Capital outlay	306,653	-
Total expenditures	<u>5,941,020</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(161,212)	440
OTHER FINANCING SOURCES (USES):		
Transfers in	221,499	-
Transfers out	(113,940)	-
Total other financing sources (uses)	<u>107,559</u>	<u>-</u>
Net change in fund balances	(53,653)	440
Fund balance - beginning	<u>2,068,467</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,014,814</u>	<u>\$ 440</u>

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

<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 1,641,397
476,704	-	2,835,665
-	-	676,210
-	154,351	154,351
-	-	26,104
-	36,089	613,088
-	-	192,081
-	10,194	125,528
-	-	100,716
-	1,231	1,231
4	16	1,928
-	-	90,538
<u>476,708</u>	<u>201,881</u>	<u>6,458,837</u>
-	2,099	2,166,700
-	14,265	2,479,742
-	-	873,104
-	-	118,342
-	-	12,338
-	-	505
<u>360,776</u>	<u>679</u>	<u>668,108</u>
<u>360,776</u>	<u>17,043</u>	<u>6,318,839</u>
115,932	184,838	139,998
113,940	-	335,439
-	(142,450)	(256,390)
<u>113,940</u>	<u>(142,450)</u>	<u>79,049</u>
229,872	42,388	219,047
<u>13,081</u>	<u>110,738</u>	<u>2,192,286</u>
\$ <u>242,953</u>	\$ <u>153,126</u>	\$ <u>2,411,333</u>

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, 2015

Net change in fund balances - total governmental funds	\$	219,047
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report all capital outlays 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 depreciation exceeded capital outlays in the current period.	(	210,250)
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.		12,338
Certain pension expenditures are not expended in the government-wide financial statements. This item relates to contributions made after the measurement date. Additionally, a portion of the City's unrecognized deferred resource outflows and inflows related to the pension liability were amortized.		28,121
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.	(	12,215)
Some revenues in the statement of activities do not provide current financial resources and are not included in the governmental funds.		<u>46,748</u>
Change in net position of governmental activities - statement of activities	\$	<u>83,789</u>

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, 2015

	Business-Type Activities
	Garbage Utility
ASSETS	
Current assets:	
Accounts receivable (net of allowance for uncollectibles)	\$ 93,876
Total assets	<u>93,876</u>
LIABILITIES	
Current liabilities:	
Accounts payable	70,277
Due to general fund	130,265
Due to other governments	<u>14,341</u>
Total liabilities	<u>214,883</u>
NET POSITION	
Unrestricted	(121,007)
Total net position	<u><u>\$ (121,007)</u></u>

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, 2015

	Business-Type Activities Garbage Utility
OPERATING REVENUES:	
Commercial customer charges	\$ 378,732
Residential customer charges	382,245
Other	33,997
Total operating revenues	<u>794,974</u>
OPERATING EXPENSES:	
Contracted services - commercial sanitation	362,813
Contracted services - residential sanitation	468,341
Other	21,320
Total operating expenses	<u>852,474</u>
Operating income (loss)	(57,500)
NONOPERATING REVENUES (EXPENSES):	
Investment earnings	<u>2</u>
Total nonoperating revenues (expenses)	<u>2</u>
Income before transfers	(57,498)
Transfers out	(79,049)
Change in net position	(136,547)
Total net position - beginning	<u>15,540</u>
Total net position - ending	<u><u>\$ (121,007)</u></u>

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, 2015

	<u>Business-Type Activities</u>
	<u>Garbage Utility</u>
Cash flows from operating activities:	
Cash received from customers	\$ 787,589
Cash payments to suppliers	(850,324)
Net cash provided (used) by operating activities	(62,735)
Cash flows from non-capital financing activities:	
Transfers from other funds	71,165
Payments to other governments	9,298
Transfers to other funds	(79,049)
Net cash provided (used) by non-capital financing activities	1,414
Cash flows from investing activities:	
Interest on investments	2
Net increase (decrease) in cash and cash equivalents	(61,319)
Cash and cash equivalents at beginning of year	61,319
Cash and cash equivalents at end of year	-
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	(57,500)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Decrease (increase) in receivables	(7,385)
Increase (decrease) in accounts payable	2,150
Net cash provided (used) by operating activities	\$(62,735)

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

CITY OF WINDCREST, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the City of Windcrest, Texas (the City) relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America ("GAAP") applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board ("GASB"), the American Institute of Certified Public Accounts in the publication entitled *State and Local Governments-Audit and Accounting Guide* and by the Financial Accounting Standards Board when applicable. The more significant accounting policies of the City are described below:

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 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 8601 Midcrown Drive, 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 focus of governmental fund measurement (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the major governmental funds of the City:

The City reports the following major governmental funds:

The **General Fund** is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvements costs that are not paid through other funds are paid from this fund.

The **Capital Projects Fund** accounts for the acquisition or construction of infrastructure and building projects being financed from bond proceeds, grants, and transfers from other funds.

The **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:

The **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, 2015, expenditures for public works and animal control exceeded appropriations by \$1,712 and \$15,650.

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, 2015, 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, 2015, the general and debt service fund rates were \$0.3409 and \$0.00, respectively, for a total of \$0.3409 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. Pensions

For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, City specific information about its Fiduciary Net Position in the Texas Municipal Retirement System (TMRS) and additions to/deductions from the City's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the City's Total Pension Liability is obtained from TMRS through a report prepared for the City by TMRS consulting actuary, Gabriel Roeder Smith & Company, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category.

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five year period.
- Difference in expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statements element, deferred inflows or 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 two types of items, one of which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item 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.

8. 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, 2015.

9. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financials statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year they are incurred.

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.

10. 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.

11. 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.

12. 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, 2015, the general fund's unassigned fund balance is \$2,014,814, which equals 33.91% of the current year's expenditures.

13. 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.

14. 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.

15. 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, 2015, cash and cash equivalents are comprised of the following:

	General Fund	Debt Service Fund	Capital Projects	Nonmajor Governmental Funds	Discretely Presented Component Units	Total
Demand deposits	\$ 1,067,751	\$ 440	\$ 498,402	\$ 218,069	\$ 437,401	\$ 2,222,063
Certificates of deposit	230,390	-	-	-	-	230,390
Cash on hand	6,018	-	-	-	-	6,018
Investment pool	119,520	-	18,560	3,946	107,270	249,296
Total	<u>\$ 1,423,679</u>	<u>\$ 440</u>	<u>\$ 516,962</u>	<u>\$ 222,015</u>	<u>\$ 544,671</u>	<u>\$ 2,707,767</u>

The City's cash deposits at September 30, 2015 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, 2015, the weighted average maturity of the TexPool investment was 41 days and Lonestar was 33 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, 2015, the TexPool and Lonestar investment rating is AAAm.

B. RECEIVABLES

Receivables at September 30, 2015 were as follows:

	General Fund	Debt Service Fund	Capital Projects Fund	Garbage Utility Fund	Discretely Presented Component Units	Total
Receivables:						
Taxes	\$ 644,394	\$ 5,463	\$ 116,828	\$ -	\$ 234,045	\$ 1,000,730
Fines	2,114,083	-	-	-	-	2,114,083
Utilities	-	-	-	175,467	-	175,467
Miscellaneous	32,932	-	-	-	-	32,932
Component unit	182,000	-	-	-	-	182,000
Gross receivables	<u>2,973,409</u>	<u>5,463</u>	<u>116,828</u>	<u>175,467</u>	<u>234,045</u>	<u>3,505,212</u>
Less: allowance for uncollectible	<u>(1,908,090)</u>	<u>(620)</u>	<u>-</u>	<u>(81,591)</u>	<u>-</u>	<u>(1,990,301)</u>
Net total receivables	<u>\$ 1,065,319</u>	<u>\$ 4,843</u>	<u>\$ 116,828</u>	<u>\$ 93,876</u>	<u>\$ 234,045</u>	<u>\$ 1,514,911</u>

C. DUE TO/FROM OTHER FUNDS

At September 30, 2015, 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	\$ -
Nonmajor Governmental Funds	63,575	-
Garbage Utility Fund	130,265	-
Capital Projects Fund		
General Fund	-	338,000
Nonmajor Governmental Funds		
General Fund	-	63,575
Garbage Utility Fund		
General Fund	-	130,265
Total	\$ 531,840	\$ 531,840

D. CAPITAL ASSETS

Capital asset activity for the primary government for the year ended September 30, 2015, was as follows:

	October 1, 2014	Additions	Deletions	September 30, 2015
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 267,050	\$ -	\$ -	\$ 267,050
Construction in progress	1,451,430	332,010	(1,783,440)	-
Total Capital Assets, Not Being Depreciated	1,718,480	332,010	(1,783,440)	267,050
Capital Assets, Being Depreciated:				
Buildings and improvements	2,376,690	-	-	2,376,690
Improvements other than buildings	9,918,771	-	1,783,440	11,702,211
Furniture and equipment	4,204,045	194,305	(62,720)	4,335,630
Total Capital Assets, Being Depreciated	16,499,506	194,305	1,720,720	18,414,531
Less Accumulated Depreciation for:				
Buildings and improvements	(1,521,981)	(47,081)	-	(1,569,062)
Improvements other than buildings	(2,231,640)	(485,720)	-	(2,717,360)
Furniture and equipment	(3,295,756)	(198,144)	57,100	(3,436,800)
Total Accumulated Depreciation	(7,049,377)	(730,945)	57,100	(7,723,222)
Total Capital Assets, Being Depreciated, Net	9,450,129	(536,640)	1,777,820	10,691,309
Governmental Activities Capital Assets, Net	\$ 11,168,609	\$ (204,630)	\$ (5,620)	\$ 10,958,359

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

General government	\$	277,873
Public safety		322,594
Public works		114,900
Animal control		15,578
Total Depreciation Expense	\$	<u>730,945</u>

Discretely Presented Component Units

Capital asset activity for the year ended September 30, 2015, was as follows:

	October 1, 2014	Additions	Deletions	September 30, 2015
Discretely Presented Component Units:				
Capital Assets, Being Depreciated:				
Buildings and improvements	\$ 60,780	\$ -	\$ -	\$ 60,780
Furniture and equipment	<u>360,323</u>	<u>-</u>	<u>-</u>	<u>360,323</u>
Total Capital Assets, Being Depreciated	<u>421,103</u>	<u>-</u>	<u>-</u>	<u>421,103</u>
Less Accumulated Depreciation for:				
Buildings and improvements	(57,631)	(3,149)	-	(60,780)
Furniture and equipment	<u>(69,794)</u>	<u>(29,029)</u>	<u>-</u>	<u>(98,823)</u>
Total Accumulated Depreciation	<u>(127,425)</u>	<u>(32,178)</u>	<u>-</u>	<u>(159,603)</u>
Total Capital Assets, Being Depreciated, Net	<u>293,678</u>	<u>(32,178)</u>	<u>-</u>	<u>261,500</u>
Discretely Presented Component Units Capital Assets, Net	\$ <u>293,678</u>	\$ <u>(32,178)</u>	\$ <u>-</u>	\$ <u>261,500</u>

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

Public safety	\$	29,028
Economic development		<u>3,150</u>
Total Depreciation Expense	\$	<u>32,178</u>

E. TRANSFERS

Transfers during the year ended September 30, 2015, were:

	Transfers In	Transfers Out
General Fund:		
Capital Projects Fund	\$ -	\$ 113,940
Garbage Utility Fund	79,049	-
Nonmajor funds	142,450	-
Capital Projects Fund:		
General Fund	113,940	-
Nonmajor funds:		
General Fund	-	142,450
Garbage Utility Fund:		
General Fund	-	79,049
Total	\$ 335,439	\$ 335,439

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

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, 2015:

Balance - October 1, 2014	\$ 12,338
Retired	(12,338)
Balance - September 30, 2015	-
Due Within One Year	\$ -

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, 2015 follows:

Balance -- October 1, 2014	\$	671,099
Retired	(	116,706)
Balance -- September 30, 2015		<u>554,393</u>
Due Within One Year	\$	<u>118,717</u>

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

Year Ending September 30,	Principal	Interest	Total Requirements
2016	\$ 118,717	\$ 16,244	\$ 134,961
2017	122,633	12,328	134,961
2018	126,678	8,282	134,960
2019	130,857	4,103	134,960
2020	55,508	415	55,923
Total	<u>\$ 554,393</u>	<u>\$ 41,372</u>	<u>\$ 595,765</u>

Compensated Absences and TMRS Net Pension Liability

	Balance October 1, 2014	Issued / Additions	Retired / Payments	Balance September 30, 2015	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 100,349	\$ 367,004	\$(354,789)	\$ 112,564	\$ 25,8
TMRS Net Pension Liability	13,548	192,730	(28,121)	178,157	-
Total Governmental Activities	<u>\$ 113,897</u>	<u>\$ 559,734</u>	<u>\$(382,910)</u>	<u>\$ 290,721</u>	<u>\$ 25,8</u>
Discretely Presented Component Units:					
Compensated Absences	\$ 6,724	\$ 34,775	\$(34,556)	\$ 6,943	\$ 1,5
TMRS Net Pension Liability	1,035	14,731	(2,150)	13,616	-
Total Discretely Presented Component Units	<u>\$ 7,759</u>	<u>\$ 49,506</u>	<u>\$(36,706)</u>	<u>\$ 20,559</u>	<u>\$ 1,5</u>

G. DEFINED BENEFIT PENSION POLICIES

Plan Description

The City participates as one of 860 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agency multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Sections 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmr.org.

All eligible employees of the city are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in over of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

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

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% Repeating, Transfers
Annuity Increase (to Retirees)	70% of CPI Repeating

Employees covered by benefit terms

At December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	36
Inactive employees entitled to but not yet receiving benefits	57
Active employees	<u>59</u>
	<u>152</u>

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are with 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contributions rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Windcrest were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City of Windcrest were 6.5% and 7.24% in calendar years 2014 and 2015, respectively. The city's contributions to TMRS for the year ended September 30, 2015, were \$183,726, and were equal to the required contributions.

Net Pension Liability

The city's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	7.0%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table, with male rates multiplied by 109% and female rates multiplied by 103%. Based on the size of the City, rates are multiplied by a factor of 100%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Disabled Retiree Mortality Table is used, with slight adjustments.

Actuarial assumptions used in the December 31, 2014 valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period January 1, 2006 through December 31, 2009, first used in the December 31, 2010 valuation. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering the 2009 through 2011, and the dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation.

The long-term expected rate of return on pension plan investments is 7.0%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates return for each major assets class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.80%
International Equity	17.5%	6.05%
Core Fixed Income	30.0%	1.50%
Non-Core Fixed Income	10.0%	3.50%
Real Return	5.0%	1.75%
Real Estate	10.0%	5.25%
Absolute Return	5.0%	4.25%
Private Equity	5.0%	8.50%
Total	100.0%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2013	\$ 7,031,387	\$ 6,897,036	\$ 134,351
Changes for the year:			
Service cost	275,134	-	275,134
Interest	494,716	-	494,716
Difference between expected and actual experience	(2,409)	-	(2,409)
Contributions - employer	-	164,263	(164,263)
Contributions - employee	-	155,633	(155,633)
Net investment income	(203,164)	394,581	(597,745)
Benefit payments, including refunds of employee contributions	-	(203,164)	203,164
Administrative expense	-	(4,119)	4,119
Other changes	-	(339)	339
Net changes	<u>564,277</u>	<u>506,855</u>	<u>57,422</u>
Balance at 12/31/2014	<u>\$ 7,595,664</u>	<u>\$ 7,403,891</u>	<u>\$ 191,773</u>

The following presents the net pension liability of the City, calculated using the discount rate of 7.0%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0%) of 1-percentage-higher (8.0%) than the current rate:

	1% Decrease in Discount Rate (6.0%)	Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's net pension liability	\$ 1,387,317	\$ 191,773	\$ (772,815)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. The report may be obtained on the Internet at www.tmr.org.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended September 30, 2015, the City recognized pension expense of \$152,798.

At September 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$(1,683)
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	70,570	-
Contributions subsequent to the measurement date	138,574	-
Total	\$ 209,144	\$(1,683)

\$138,574 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

<u>Year ended Dec 31</u>	
2015	\$ 16,916
2016	16,916
2017	17,411
2018	17,644

Subsequent event:

Pursuant to TMRS policy of conducting experience studies every four years, the TMRS Board at their July 31, 2015 meeting determined that they would be changing certain actuarial assumptions including reducing the long term expected rate of return from the current 7% to 6.75% and changing the inflation assumption from 3% to 2.5%. Reduction of expected investment return and related discount rate will increase projected pension liabilities. Reducing the inflation assumption reduces liabilities as future annuity levels and future cost of living adjustments are not projected to be as large as originally projected. While the actual impact on the City's valuation for December 31, 2015 is not known the City does expect some downward pressure on its funded status and upward pressure on its 2017 actuarially determined contribution (ADC) due to this change.

H. OTHER POST-EMPLOYMENT BENEFITS

Group-term Life Insurance

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 one-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, 2015, 2014, and 2013 were \$4,481, \$4,640, and \$3,925, respectively, which equaled the required contributions for each year. Therefore, the City does not have an OPEB liability at September 30, 2015.

I. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of and damage to property, and destruction of assets; public officials' errors and omissions; bodily injury and property damage; injury 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

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, 2015, the amount of the local sales taxes due to the City of San Antonio under this agreement amounted to \$1,303,424.

Contingencies

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.

K. PRIOR PERIOD ADJUSTMENT

The GASB has issued Statement No. 68, “*Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*,” which became effective for fiscal year 2015. This statement changes the focus of pension accounting for employers from whether they are responsibly funding their plan over time to a point-in-time liability that is reflected in the employer’s financial statements for any actuarially unfunded portion of pension benefits earned to date.

The implementation of Statement No. 68 resulted restatement of beginning net position for the recording of the beginning net pension liability and the beginning deferred outflow for contributions made after the measurement date. Prospectively applying these changes results in decreased beginning net position as of October 1, 2014, as follows.

	Government-wide Statement of Activities	
	Primary Government	Component Units
		Discretely
	Governmental Activities	Presented Component Units
Net position at September 30, 2014, as previously reported	\$ 13,454,755	\$(84,302)
Recording of net pension liability as of September 30, 2014	(124,812)	(9,539)
Deferral for pension contributions made after the measurement date	<u>111,264</u>	<u>8,504</u>
Net position at September 30, 2014, as restated	<u>\$ 13,441,207</u>	<u>\$(85,337)</u>

**REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF WINDCREST, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
REVENUES				
Taxes	\$ 4,826,585	\$ 4,826,585	\$ 4,702,232	\$(124,353)
Licenses and permits	265,294	265,294	192,081	(73,213)
Intergovernmental	123,000	123,000	115,334	(7,666)
Charges for services	128,790	128,790	100,716	(28,074)
Fines	571,854	571,854	576,999	5,145
Investment earnings	675	675	1,908	1,233
Miscellaneous	72,500	32,500	90,538	58,038
Total revenues	<u>5,988,698</u>	<u>5,948,698</u>	<u>5,779,808</u>	<u>(168,890)</u>
EXPENDITURES				
Current:				
General government	2,205,979	2,285,772	2,164,601	121,171
Public safety	2,528,747	2,543,112	2,465,477	77,635
Public works	869,892	871,392	873,104	(1,712)
Animal control	113,871	102,692	118,342	(15,650)
Capital outlay	397,424	411,424	306,653	104,771
Total expenditures	<u>6,115,913</u>	<u>6,214,392</u>	<u>5,941,020</u>	<u>273,372</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	<u>(127,215)</u>	<u>(265,694)</u>	<u>(161,212)</u>	<u>104,482</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	364,933	364,933	221,499	(143,434)
Transfers out	<u>(113,940)</u>	<u>(110,000)</u>	<u>(113,940)</u>	<u>(3,940)</u>
Total other financing sources (uses)	<u>250,993</u>	<u>254,933</u>	<u>107,559</u>	<u>(147,374)</u>
NET CHANGE IN FUND BALANCE	123,778	(10,761)	(53,653)	(42,892)
FUND BALANCE, BEGINNING	<u>2,068,467</u>	<u>2,068,467</u>	<u>2,068,467</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,192,245</u>	<u>\$ 2,057,706</u>	<u>\$ 2,014,814</u>	<u>\$(42,892)</u>

CITY OF WINDCREST, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION TEXAS MUNICIPAL RETIREMENT SYSTEM

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Plan Year	<u>2014</u>
A. Total pension liability	
Service Cost	\$ 275,134
Interest (on the Total Pension Liability)	494,716
Difference between expected and actual experience	(2,409)
Benefit payments, including refunds of employee contributions	(203,164)
Net change in total pension liability	564,277
Total pension liability - beginning	<u>7,031,387</u>
Total pension liability - ending (a)	<u>\$ 7,595,664</u>
B. Plan fiduciary net position	
Contributions - Employer	\$ 164,263
Contributions - Employee	155,633
Net Investment Income	394,581
Benefit payments, including refunds of employee contributions	(203,164)
Administrative Expenses	(4,119)
Other	<u>(339)</u>
Net change in plan fiduciary net position	506,855
Plan fiduciary net position - beginning	<u>6,897,036</u>
Plan fiduciary net position - ending (b)	<u>\$ 7,403,891</u>
C. Net pension liability - ending (a) - (b)	<u>\$ 191,773</u>
D. Plan fiduciary net position as a percentage of total pension liability	97.48%
E. Covered employee payroll	\$ 2,593,878
F. Net position liability as a percentage of covered employee payroll	7.39%

CITY OF WINDCREST, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS
LAST TWO FISCAL YEARS

Fiscal Year	<u>2014</u>	<u>2015</u>
Actuarial determined contribution	\$ 158,359	\$ 183,726
Contributions in relation to the actuarially determined contribution	<u>158,359</u>	<u>183,726</u>
Contribution deficiency (excess)	-	-
Covered employee payroll	2,441,898	2,667,358
Contributions as a percentage of covered employee payroll	6.10%	9.28%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	29 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	3.00%
Salary Increases	3.50% to 12.00% including inflation
Investment Rate of Return	7.00%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005-2009.

Mortality RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis of with BB.

Other Information There were no benefit changes during the year.

COMBINING FUND STATEMENTS

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, 2015

	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions
ASSETS				
Cash and cash equivalents	\$ 43,036	\$ 3,594	\$ 1,222	\$ 22,919
Total assets	43,036	3,594	1,222	22,919
LIABILITIES				
Accounts payable	4,708	-	-	-
Due to other funds	-	-	-	22,000
Total liabilities	4,708	-	-	22,000
FUND BALANCES				
Restricted	38,328	3,594	1,222	919
Total fund balances	38,328	3,594	1,222	919
Total liabilities and fund balances	\$ 43,036	\$ 3,594	\$ 1,222	\$ 22,919

Police Donations	Police Education and Training	Roosevelt Scholarships	Court Technology	Building Security	Hotel/Motel Tax
\$ 3,160	\$ 2,963	\$ 4,092	\$ 74,540	\$ 14,289	\$ 49,633
3,160	2,963	4,092	74,540	14,289	49,633
606	-	-	-	-	-
1,200	1,150	-	-	-	39,225
1,806	1,150	-	-	-	39,225
1,354	1,813	4,092	74,540	14,289	10,408
1,354	1,813	4,092	74,540	14,289	10,408
\$ 3,160	\$ 2,963	\$ 4,092	\$ 74,540	\$ 14,289	\$ 49,633

CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2015

	Friends to Animal Control	Total Nonmajor Governmental Funds
ASSETS		
Cash and cash equivalents	\$ <u>2,567</u>	\$ <u>222,015</u>
Total assets	<u>2,567</u>	<u>222,015</u>
LIABILITIES		
Accounts payable	-	5,314
Due to other funds	<u>-</u>	<u>63,575</u>
Total liabilities	<u>-</u>	<u>68,889</u>
FUND BALANCES		
Restricted	<u>2,567</u>	<u>153,126</u>
Total fund balances	<u>2,567</u>	<u>153,126</u>
Total liabilities and fund balances	\$ <u><u>2,567</u></u>	\$ <u><u>222,015</u></u>

CITY OF WINDCREST, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions
REVENUES				
Taxes:				
Hotel occupancy	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,133	-	-	-
Fines and fees	-	3,247	1,387	-
Donations	-	-	-	-
Investment earnings	1	-	-	-
Total revenues	<u>7,134</u>	<u>3,247</u>	<u>1,387</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	5,068	-	-	2
Capital outlay	-	-	679	-
Total expenditures	<u>5,068</u>	<u>-</u>	<u>679</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,066</u>	<u>3,247</u>	<u>708</u>	<u>(2)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,066	3,247	708	(2)
Fund balance - beginning	<u>36,262</u>	<u>347</u>	<u>514</u>	<u>921</u>
Fund balance - ending	<u>\$ 38,328</u>	<u>\$ 3,594</u>	<u>\$ 1,222</u>	<u>\$ 919</u>

<u>Police Donations</u>	<u>Police Education and Training</u>	<u>Roosevelt Scholarships</u>	<u>Court Technology</u>	<u>Building Security</u>	<u>Hotel/Motel Tax</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,351
-	3,061	-	-	-	-
-	-	-	17,974	13,481	-
991	-	-	-	-	-
-	-	-	5	-	10
<u>991</u>	<u>3,061</u>	<u>-</u>	<u>17,979</u>	<u>13,481</u>	<u>154,361</u>
-	-	-	-	-	2,099
4,424	4,771	-	-	-	-
-	-	-	-	-	-
<u>4,424</u>	<u>4,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,099</u>
(3,433)	(1,710)	-	17,979	13,481	152,262
-	-	-	-	-	(142,450)
-	-	-	-	-	(142,450)
(3,433)	(1,710)	-	17,979	13,481	9,812
<u>4,787</u>	<u>3,523</u>	<u>4,092</u>	<u>56,561</u>	<u>808</u>	<u>596</u>
<u>\$ 1,354</u>	<u>\$ 1,813</u>	<u>\$ 4,092</u>	<u>\$ 74,540</u>	<u>\$ 14,289</u>	<u>\$ 10,408</u>

CITY OF WINDCREST, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Friends to Animal Control	Total Nonmajor Governmental Funds
REVENUES		
Taxes:		
Hotel occupancy	\$ -	\$ 154,351
Intergovernmental	-	10,194
Fines and fees	-	36,089
Donations	240	1,231
Investment earnings	<u>-</u>	<u>16</u>
Total revenues	<u>240</u>	<u>201,881</u>
EXPENDITURES		
Current:		
General government	-	2,099
Public safety	-	14,265
Capital outlay	<u>-</u>	<u>679</u>
Total expenditures	<u>-</u>	<u>17,043</u>
Excess (deficiency) of revenues over (under) expenditures	<u>240</u>	<u>184,838</u>
OTHER FINANCING SOURCES (USES)		
Transfers out	<u>-</u>	<u>(142,450)</u>
Total other financing sources (uses)	<u>-</u>	<u>(142,450)</u>
Net change in fund balances	240	42,388
Fund balance - beginning	<u>2,327</u>	<u>110,738</u>
Fund balance - ending	<u>\$ 2,567</u>	<u>\$ 153,126</u>



ORDINANCE NO. 2016-746 (O)

**AN ORDINANCE ESTABLISHING THE CITY COUNCIL
PROCESS FOR HANDLING COMPLAINTS AGAINST ELECTED
OFFICIALS IN ACCORDANCE WITH THE CITY CHARTER;
PROVIDING FOR SEVERABILITY AND SETTING AN
EFFECTIVE DATE.**

WHEREAS, the City Charter of the City of Windcrest (“City”) was adopted in 2007 and amended in November 2010 and May 2015; and

WHEREAS, in accordance with Section 3.07 of the Windcrest City Charter, the City Council shall be the judge of the grounds for forfeiture of office under complaints filed under Section 3.08, and in order to exercise these powers, the City Council shall have power to subpoena witnesses, administer oaths, and require the production of evidence; and

WHEREAS, Section 3.08 of the Windcrest City Charter outlines the framework for the initiation of a complaint against a Windcrest elected official and it also sets out that the remaining members of the City Council must conduct the hearing to hear and review evidence regarding a sworn complaint and the Councilmember complained against shall have a right to representation at the hearing and to question and cross-examine all witnesses, but must not vote on the question of removal; and

WHEREAS, Section 3.08 of the Windcrest City Charter further requires the City Council to make a decision in public on whether the member should be removed from office and issue an order setting out its decision and if the City Council decides that a member should be removed from office, the decision must be made by a unanimous vote; and

WHEREAS, the City Council now desires to establish objective procedures as to how it will handle the hearings required under Section 3.08 in order to ensure a fair and equitable process for the complainant and the Councilmember complained against.

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

Section 1. Process. When a complaint is filed against an elected official under Section 3.08 of the Windcrest City Charter, the City shall follow the following process:

1. The Mayor as presiding officer shall call the meeting to Order. The Mayor or Mayor Pro Tem shall call the Agenda Item regarding the Complaint. (The Mayor Pro Tem will be presiding officer if the complaint is against the Mayor).

2. The Presiding officer shall announce the process for the handling of complaint.
 - a. Pursuant to City Charter Section 3.08, this is a hearing to hear a complaint against an elected official.
 - b. This is not a court so the **Rules of Evidence and Rules of Civil Procedure will not apply.**
 - c. In accordance with Section 551.074 of the Texas Government Code which provides that a closed session may be conducted to hear a complaint or charge against an officer, the City Council declares that the evidentiary component of the hearing shall be conducted in a closed session unless the official accused requests a public hearing, in which event the evidentiary component of the hearing shall be held in public.
 - d. If the evidentiary component of the hearing is held in closed session, the Complainant and accused official shall be permitted to attend the entire closed session.
 - e. In either the closed or open evidentiary session, as the case may be, only the Complainant and official accused will be allowed to testify. The City Secretary shall administer an oath to the Complainant and accused official. The Complainant may testify regarding the complaint against the elected city official and the accused official may testify in response.
 - f. The city official accused or his/her representative may question the Complainant and the Complainant may question the accused official.
 - g. The remaining elected officials will be allowed to question the Complainant and accused official.
3. After all questioning, the presiding officer shall ask the Councilmembers (other than the accused city official) in public session the following: "Is there any Councilmember, even if all the allegations in the testimony provided by the Complainant were proven true, who would still vote **not** to remove?"
 - a. If there is at least one elected official who would vote **not** to remove the accused elected official, then a vote shall be taken to terminate the hearing and dismiss the complaint.
 - b. Council shall then issue an Order dismissing the complaint and terminating the hearing.
4. If all Councilmembers presiding over the complaint determine the need to hear further evidence, the hearing continues after a vote in public to continue the hearing is taken.
5. If the vote is to continue the hearing, the accused official shall be given the opportunity to request a new date and time to continue the hearing in order to retain a representative (if requested) and to determine the need to call witnesses. Presiding Officer shall grant at minimum thirty (30) day continuance and up to a forty-five (45) day continuance.
6. At the continued hearing, steps 1, 2 and 3 shall be repeated, with the following exceptions:
 - a. Fact witnesses with first-hand knowledge will be allowed to testify in either a closed or open session after the city secretary has administered an oath to them. If fact witnesses are called to testify in a closed session, they will only be allowed to attend the closed session during their testimony and questioning, and must leave the room when they have completed their testimony. If fact witnesses are called to testify in open session, the presiding officer will allow each witness to testify and exclude the remaining witness so that they cannot hear other witnesses' testimony. Once all witnesses have been released from further testimony, they may attend the remainder of the hearing. There shall be no character witnesses.

b. Fact witnesses may be questioned by the accused city official or his/her representative, by the Complainant and by the City Council members.

c. At the conclusion of the testimony, the Complainant and the accused official may present closing statements.

7. At the conclusion of the final hearing, the Councilmembers shall vote to deny the complaint or to remove the accused official. An Order granting or denying the removal of the accused official shall be issued by the City Council.

Section 2. Severability. That should any part, section, subsection, paragraph, sentence, clause or phrase contained in this ordinance be held to be unconstitutional or of no force and effect, such holding shall not affect the validity of the remaining portion of this ordinance, but in all respects said remaining portion shall be and remain in full force and effect.

Section 3. Form of Orders. The attached forms may be utilized by the City Council to implement this Ordinance.

Section 4. Effective Date. This Ordinance shall be in force and effect from and after the date of its adoption, and it is so ordained.

PASSED and APPROVED this ____ day of _____, 2016.

Alan E. Baxter, Mayor

ATTEST:

Kelly Rodriguez, City Secretary

APPROVED AS TO FORM:

Michael S. Brenan, City Attorney



City Council Agenda Item Report

June 27, 2016

Contact – Chief Al Ballew

aballew@windcrest-tx.gov

SUBJECT: Deliberation and possible action on a resolution to renew the Annual Maintenance Contract with Spillman Technologies, Inc.

1. BACKGROUND/HISTORY

The Windcrest Police Department utilizes software from Spillman Technologies for Police Communications, Police Reporting and Record Keeping. This annual renewal provides all software updates, on-site training and technical support.

2. FINDINGS/CURRENT ACTIVITY

Request to renew the annual software maintenance from Spillman, with funds from the WCCPD. This item was approved by the WCCPD Board and City Council respectively in the FY2015-2016 budget.

3. FINANCIAL IMPACT

\$26,035.00 funding is available from the WCCPD Budget (Maintenance on Equipment).

4. ACTION OPTIONS/RECOMMENDATION

Staff recommends Council to approve the renewal of the Annual Maintenance Contract with Spillman Technologies, Inc.

Invoice



4625 Lake Park Blvd.
Salt Lake City, Utah 84120
801.902.1200

Page 1/1
Invoice 32885
Date 6/3/2016

Bill To: Windcrest Police Department
Phillip Anderson
Dept. 8601 Midcrown Drive
Windcrest TX 78239

Ship To: Windcrest Police Department
Phillip Anderson
Dept. 8601 Midcrown Drive
Windcrest TX 78239

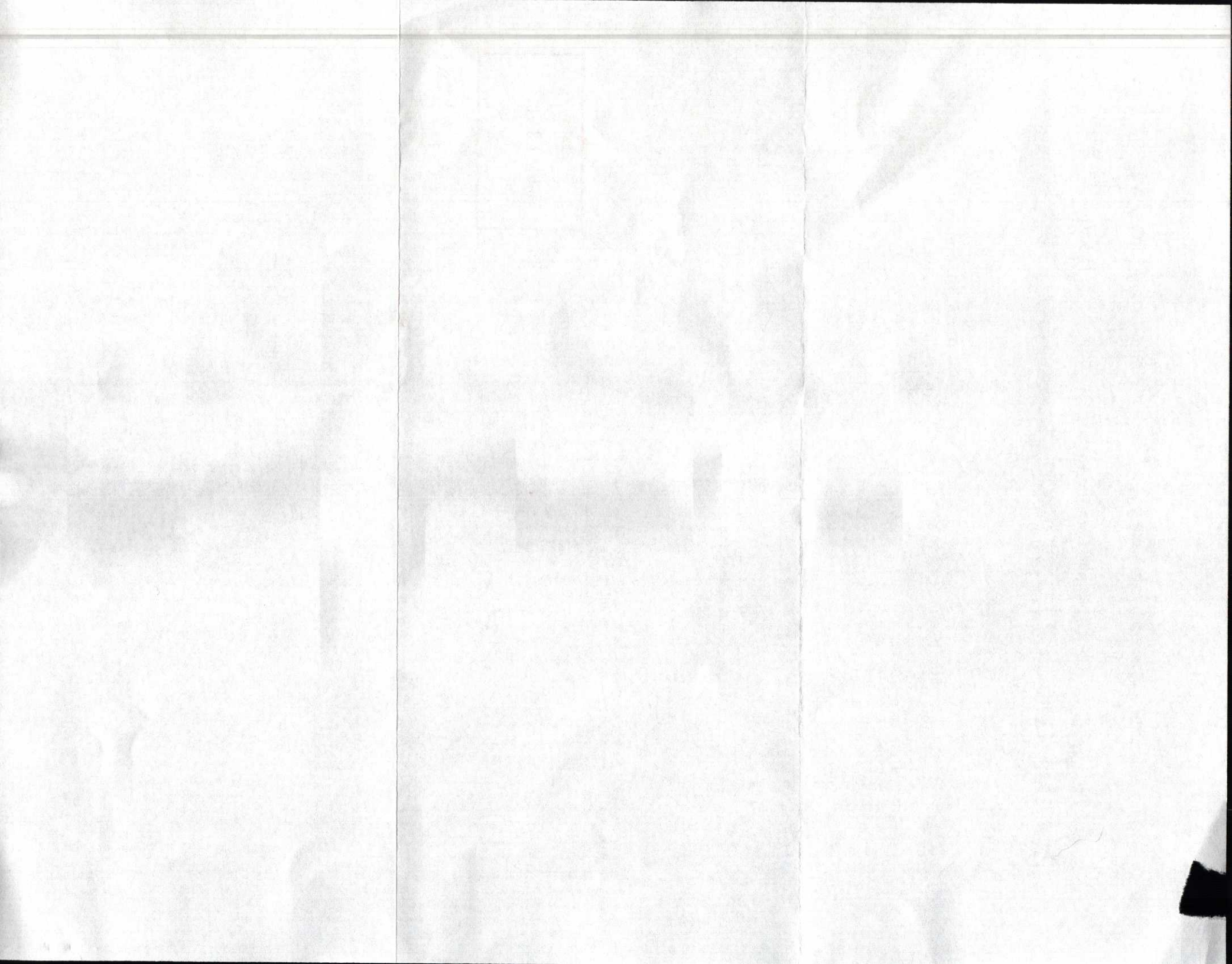
Project #		Customer ID		Salesperson ID		PO Number		Payment Terms		Req Ship Date		Master No.		
Maintenance		TXWINPD						Net 30		6/3/2016		28,590		
Ordered	Shipped	B/O	Item Number		Description				Discount		Unit Price		Ext. Price	
1	1	0	MAINTENANCE		Annual Maintenance 07/01/16 - 06/30/17				\$0.00		\$26,035.00		\$26,035.00	

Subtotal \$26,035.00
Misc \$0.00
Tax \$0.00

A service charge of 1 ½% per month will be charged on all past due amounts. Any issues disputing the timing or amount of any items on this invoice must be brought to the attention of Spillman Technologies within 20 days of the date of this invoice to avoid related service charge.

Total \$26,035.00

RECEIVED
JUN 13 2016





RESOLUTION NUMBER 2016-585(R)

A RESOLUTION APPROVING PAYMENT OF THE ANNUAL SOFTWARE MAINTENANCE FEE RENEWAL FOR POLICE COMMUNICATIONS, POLICE REPORTING AND RECORD KEEPING SOFTWARE FROM FUNDS OF THE WINDCREST CRIME CONTROL PREVENTION DISTRICT

WHEREAS, the City Council of Windcrest desires to approve payment of the Annual Software Maintenance Fee renewal for Police Communications, Police Reporting and Record Keeping with funding from the WCCPD.

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

1. Payment for the Annual Software Maintenance Agreement Renewal for Police Communications, Police Reporting and Record Keeping from Spillman Technologies in the amount of \$26,035.00 from WCCPD funds is hereby approved.

DULY PASSED AND APPROVED, on the 27th day of June, 2016 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Alan Baxter, Mayor

ATTEST:

Kelly Rodriguez, City Secretary

APPROVED AS TO FORM:

Michael Brennan, City Attorney



RESOLUTION NO. 2016-586 (R)

**A RESOLUTION DESIGNATING THE CITY OF WINDCREST, TEXAS
AS A PURPLE HEART CITY**

WHEREAS, the citizens of the City of Windcrest have great admiration and the utmost gratitude for all the men and women who have selflessly served their country and this community in the Armed Forces; and

WHEREAS, veterans have paid the high price of freedom by leaving their families and communities and placing themselves in harm's way for the good of all; and

WHEREAS, the contributions and sacrifices of the men and women from Windcrest who served in the Armed Forces have been vital in maintaining the freedoms and way of life enjoyed by our citizens; and

WHEREAS, many men and women in uniform have given their lives while serving in the Armed Forces; and

WHEREAS, many citizens of our community have earned the Purple Heart Medal as a result of being wounded while engaged in combat with an enemy force, construed as a singularly meritorious act of essential service; and

WHEREAS, in recognition of those who have earned the Purple Heart Medal the City of Windcrest, Texas should be designated as a Purple Heart City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Windcrest, Texas, that the City of Windcrest is hereby designated as a Purple Heart City, honoring the service and sacrifice of our nation's men and women in uniform wounded or killed by the enemy while serving to protect the freedoms enjoyed by all Americans.

PASSED AND APPROVED this the 27th day of June, 2016.

MAYOR

ATTEST:

CITY SECRETARY

APPROVED AS TO FORM:

CITY ATTORNEY





City Council Agenda Item Report

June 27, 2016

Contact – Mayor Alan E. Baxter
abaxter@windcrest-tx.gov

Discuss and Act

SUBJECT: HAIL DAMAGE & PERMITS

- 1. BACKGROUND/HISTORY – DURING MY SWEARING IN WHEN FIRST ELECTED MAYOR, I GAVE A SPEECH. IT INCLUDED MANY GOALS AND MANY OF MY IDEAS. ONE WAS \$5 PERMITS FOR A MAJORITY RESIDENTIAL REPAIRS. I STATED THAT THIS WOULD AND IT HAS SAVED THE HOMEOWNERS MONEY, ENCOURAGES HOMEOWNERS TO INVEST IN THEIR HOMES – THUS INCREASING THE VALUE, AND ENCOURAGES HOMEOWNERS TO GET LICENSED CONTRACTORS, TO NAME A FEW REASONS WHY \$5 PERMITS MAKES SENSE.**
- 2. FINDINGS/CURRENT ACTIVITY – EVERY YEAR, THE COUNCIL SINCE THAT FIRST DAY HAS APPROVED THIS FEE STRUCTURE. THIS HAS SAVED RESIDENTS/HOMEOWNERS HUNDREDS, IF NOT THOUSANDS OF DOLLARS. WE ARE AT AN ALL-TIME HIGH ISSUING PERMITS WITH THE HAIL DAMAGE. IT IS UNPRECEDENTED WITH ALL THE ROOF AND PROPERTY REPAIR.**
- 3. FINANCIAL IMPACT – WHEREAS THE CITY HAS NOT MADE THE MONEY MOST CITIES MAKE WITH REGARD TO PERMITS, THIS HAS SAVED THE RESIDENTS A CONSIDERABLE AMOUNT OF MONEY. WITH THIS CURRENT STRUCTURE, THERE IS STILL A PROFESSIONAL PERMITTING AND INSPECTION PROCESS IN PLACE.**
- 4. ACTION OPTIONS/RECOMMENDATION – AFTER DISCUSSING THIS ISSUE WITH MANY HOMEOWNERS, I HOPE THE COUNCIL WILL VOICE SUPPORT TO CONTINUE THIS FEE STRUCTURE FOR THE NEXT FISCAL YEAR AS SOME HOMEOWNERS WILL NOT BE ABLE TO FIX THEIR HOMES UNTIL THE NEXT FISCAL YEAR. I WANT THEM TO BE CONFIDENT AND NOT RUSH THEIR REPAIRS.**

The Best Way to Control Mosquitoes Integrated Mosquito Management explained

The perfect control for mosquitoes would protect us immediately from bites and mosquito-borne diseases, and it would be simple, inexpensive and safe for the environment. Initially, when modern pesticides were first introduced for control of public health pests in the middle of the 20th century, some thought the perfect control had been discovered. Unfortunately, despite some early successes, pesticides ultimately proved to be the less-than-perfect solution for long-term mosquito control.



Experience has shown that pesticides alone rarely produce complete or lasting control of pests, whether battling cockroaches in kitchens, or mosquitoes in marshes. This observation is the basis of a control strategy called “integrated mosquito management” (IMM).

Mosquitoes are controlled most efficiently with an approach that blends the use of both chemical and non-chemical control measures. This is the essence of IMM, the preferred approach for governmental mosquito control programs. Integrated mosquito management works best when done over a large area, like a neighborhood, community or county.

COMMUNITY MOSQUITO MANAGEMENT

Most community mosquito control programs are coordinated by city or county health departments. Because of the high profile of most mosquito spraying operations, with their truck-mounted fogging machines and highly publicized treatment schedules, many people assume that mosquito control is essentially spraying. But spraying is only a small part of an IMM program. Chances are that your area health departments are actively involved in all aspects of IMM. The acronym SSLAP is sometimes used to describe the essential parts of an integrated mosquito management program. SSLAP is Surveillance, Source Reduction, Larval Mosquito Control, Adult Control, and Public Education.

Surveillance. Without a well-designed sampling and surveillance program, it is difficult to know what is really going on with mosquitoes in your community. Knowing what species of mosquitoes are active provides clues as to where breeding is occurring and whether public health is threatened. In addition to monitoring mosquito population changes, surveillance programs may monitor the presence of health-threatening viruses in wild animal and bird populations. This information is useful in determining whether and when spraying is needed, and allows health departments to issue health alerts and target awareness programs to affected parts of the community.

Source Reduction. Mosquitoes lead two separate lives. Most people think of mosquitoes as the delicate winged insects that fly about biting humans and pets. But before reaching the adult stage, mosquitoes live in water. Without these aquatic breeding sites, there would be no adult mosquitoes. Locating and eliminating the breeding sites of mosquitoes is one of the most important parts of a community mosquito control program.

Larval mosquito control means treating water breeding sites that cannot be drained, filled or otherwise eliminated. Typically the largest portion of community mosquito control budgets are devoted to larval mosquito control. Mosquito larvae can be controlled biologically or through the use of low-impact pesticides that selectively kill only mosquitoes. Biological control of mosquitoes is usually done by releasing *Gambusia* (mosquito) fish, or similar minnow species, into water where mosquitoes are breeding. Mosquito fish are excellent predators and, where established, can quickly bring mosquitoes under control. Mosquito fish releases are usually made into creeks that periodically dry up and lose their fish populations.



Certain pesticides may also be used to control mosquitoes in small bodies of water that are inaccessible or impossible to drain. Included are the methoprene granules (Pre-Strike™ or Altosid®) or the bacterial insecticides: *Bacillus thuringiensis israelensis* and *Bacillus sphaericus* (sold in “dunks,” granules or liquids). Special polymers (e.g., Arosurf® SF, or Agnique® MMF) or oil formulations (e.g., Golden Bear (GB-1111)) are sometimes used to coat the surface of water breeding sites, making it difficult for mosquito larvae to attach to the surface of the water to breath.

Adult Control. When source reduction proves inadequate, surveillance programs are used to direct health department to parts of your community at highest risk of mosquitoes or mosquito-borne diseases. There are several good reasons to limit the use of sprays for adult mosquitoes. Besides the high cost of such programs, the widespread use of insecticides often leads to community health concerns (especially among highly sensitive individuals) and the inevitable impact on beneficial insect species. Overuse of insecticides can also have the unintended effect of increasing the risk of insecticide resistance among target mosquito species. For these reasons, adult mosquito control is usually the action of last resort for most health departments.

Public Education. Most of us know how painful and annoying mosquito bites can be, but many people are still unaware of health threats posed by these insects and what individuals can do to prevent mosquito problems. At least 25% of mosquito complaint calls can be traced to the caller’s property. Learning how to recognize mosquito breeding sites, how to report suspected breeding sites and how to protect oneself from bites, are important learning objectives for community education programs.

BACKYARD MOSQUITO MANAGEMENT

Despite the desirability of community-wide mosquito control, sometimes the best place to start is in your own backyard. As a homeowner you have access to all potential breeding sites in your yard, and can start your own IMM program. The ingredients for a backyard IMM program are similar to those used by community health departments.

Source Reduction and Larval Control. The first step in developing a backyard integrated mosquito management program is to make sure you aren’t contributing to your own problem. Take a walk through your yard looking for potential mosquito breeding sites.

All a mosquito needs to breed is a few leaves or small amount of organic material (which provides the microorganisms mosquito larvae use as food) and water. In as little as a week, this water can produce mosquitoes. Mosquito breeding sites are more common in your backyard than you might think, and at least one site can be found in nearly every back yard during the warm months.



Backyard source reduction starts with “dump it, clean it, drain it or fill it.” Buckets, wheel barrows, cans, tarps over pools or boats or anything that holds water should be dumped and stored. Gutters should be cleaned regularly, and bird baths cleaned at least weekly. Cisterns or rain barrels should be tightly sealed and screened. Tire swings should have holes drilled at the bottom to allow them to drain, and low areas or ditches should be drained or filled with soil or gravel. Several products (e.g., mosquito dunks and methoprene granules) are available to consumers for treating standing water that cannot be easily drained or filled.



Adult Control. Adult mosquitoes typically rest on foliage during the day, coming out in the evening to bite. Many professional pest control companies now offer backyard spray services to control adults resting on foliage and in shady areas around the home with long-lasting, residual insecticides. Such treatments can provide 4 to 6 weeks of suppression of mosquito biting rates. Aerosol, do-it-yourself treatments are also available.

Some pest control companies and independent installers offer permanent, outdoor insecticide misting system for season-long control of mosquitoes around residences. Pyrethrum, the principal active ingredient used in these systems, is a proven general purpose insecticide with relatively low toxicity to humans and short life in the environment. Besides the initial cost of installation, the biggest concerns about these systems include impacts on beneficial insects, the potential for insecticide overuse and possible unwanted drift into neighboring properties.

You can temporarily suppress mosquitoes by applying short-lived, non-residual fogs to the yard and surrounding foliage. Such treatments have the advantage of temporarily suppressing biting activity with little long-lasting effect on beneficial insects like butterflies and honey bees. Relatively inexpensive propane- or electric-powered foggers can be purchased at many discount and hardware stores. These units are ideal for fogging just before a picnic or other special event in the backyard.

Other backyard devices sold for mosquito protection include candles, bug zappers, ultrasonic mosquito repelling machines and mosquito suction devices. Citronella candles and torches have been shown to provide relief from mosquito bites in the areas where the smoke wafts. But wind can limit the size of the protection zone and disrupt candle effectiveness. Research has shown that bug zappers provide little mosquito control and actually kill more beneficial insects than pests. Despite extensive research there is no evidence that electronic devices sold to repel mosquitoes via sound really work.

Electric or propane-powered suction traps for mosquitoes have been tested and found to work to varying degrees. Unfortunately, according to the American Mosquito Control Association, advertising claims for these devices are sometimes “overstated” in the size of the area protected by a single unit. Under the right conditions it appears that these devices can significantly reduce biting mosquito numbers. If you desire to test one of these in your backyard, ask the seller about a satisfaction guarantee.

Pest Proofing and Personal Protection. The first line of defense against mosquitoes is screened windows and doors. Make sure all house windows are screened and that screens are in good repair. Protecting yourself and your family from nighttime biting mosquitoes is as important for your health as it is for getting a good night’s sleep.

Limiting your outdoor activities during evening and morning hours when mosquitoes are most active is another effective practice. If you must be outdoors during these times, wear protective clothing (long-sleeved shirt and pants) or a proven insect repellent. The longest-lasting, most widely sold and effective repellent is DEET (N, N-Diethyl-3-Methylbenzamide). DEET provides up to 6 hours of high protection from mosquitoes and has an excellent safety record. People who dislike the smell or oily feel of DEET can choose from two excellent new repellents. Lemon oil of eucalyptus (an aromatic, plant-derived repellent) and picaridin (odorless) provide excellent, though somewhat less long-lived protection than DEET.

As in community-wide management programs, it's best to rely on more than one control tactic when treating yourself or your backyard for mosquitoes.

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Article 00 - Domestic Chickens (Fowl)

Sec 00-000 – Registration and permits for Domestic Chickens.

- (1) It shall be mandatory for every resident who keeps chickens in any residential district in the city of Windcrest to have registered such chickens which are to be possessed, harbored, or kept in a residential district in the city.
- (2) No person shall bring into a residential district of the city limits any domestic chickens for the purpose of possessing, harboring, or keeping the same in the city without having first applied for a permit to do so with the animal control officer and demonstrating compliance with the requirements of this Code.
- (3) Application. A written application for a permit shall include the name, address and phone number of the applicant, the number of domestic chickens to be permitted (maximum of four, roosters are prohibited), a description of the domestic chickens to include banding or chipping with-in 30 days of permit issuance, a detailed site plan to include the location and size of the coop. An annual domestic chicken registration fee shall be due with the application. Coop size will not exceed 144 square feet of interior space.
- (4) Upon acceptance of the permit application, the city animal control officer, or his designee, shall require applicant to certify in writing, under oath, that the premises where the domestic chickens are to be kept are in compliance with all applicable laws, ordinances and regulations. If applicant refuses to certify such compliance, the animal control officer or his designee may deny the permit of the refusing applicant.
- (5) Upon acceptance of the application, fee and certification by applicant, as required, a permit shall be issued which must be maintained by the owner for inspection upon request by the animal control officer or his designee.
- (6) It shall be a condition of the permit that the city animal control officer be permitted to inspect all domestic chickens and the premises where they are kept whether or not a complaint has been filed with the city complaining of unsanitary condition or violation of any law, statute, ordinance, rule or regulation. If permission for such inspection is refused, the permit of the refusing owner may be revoked.
- (7) If not revoked, the permit period shall begin the day the permit is issued and shall run for one year.
- (8) It shall be the duty of the owner to obtain a duplicate permit from the city in the event the original permit is lost or destroyed. There will be a fee for each replacement permit.
- (9) If, at the time of the inspection, the premises is not being maintained in the proper sanitary condition; the premises is not in compliance with the provisions of the city code, or any other law, statute, ordinance, rule or regulation, then a written notice shall be given to the owner of

the premises to correct the deficiencies with-in three days. A re-inspection shall be made at the end of the three days, and if the condition is not corrected, the permit shall be revoked. Any person maintaining such domestic chickens without a permit or after a permit is revoked will be subject to the penalties set forth in this code, each day will constitute a separate offense.

Sec 00-000 – Escape-proof enclosures.

It shall be unlawful to keep domestic chickens with-in the city unless they are kept in an enclosure from which they cannot escape.

Sec 00-000 – Location and condition of enclosures for domestic Chickens.

It shall be the duty of every person raising or keeping domestic chickens, to keep them in a coop or enclosure which shall be a distance of at least 30 feet from every building or structure used for sleeping, dining or living, other than that of the owner, shall be kept in a sanitary condition and shall also be kept in such a condition as will be reasonably calculated to not become offensive to the senses of the neighbors or to the public. All coops must have rodent proof feeders specifically designed for chickens. All chicken waste will be either composted or disposed of properly.

Sec 00-000 – Impoundment

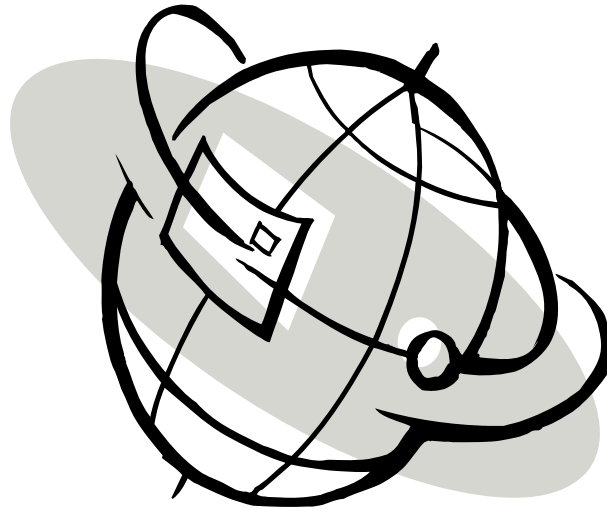
Any domestic chicken subject to the provisions of this code, found to be running at large shall be taken up and impounded in a place suitable for that purpose at the owner's expense.

Sec 00-000 – Recapturing as a defense.

In those cases where a person(s) is charged with violating this article and can prove that such person did not willfully or carelessly permit such domestic chickens to run at large, it shall be an absolute defense to a municipal court action by the city if such person can further show that immediately after becoming aware of the fact the domestic chicken or any number of them were at large or after such person was notified of this fact by anyone, such person recaptured such domestic chicken.

EMAIL@CITY-HALL.COM

Email Issues for City Officials



**Including Etiquette, Open Government,
& Other Legal Issues**

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I. INTRODUCTION

Few new workplace technologies have found such widespread and rapid acceptance as electronic mail (email). However, email is still a relatively new form of communication, and - as is often the case - the law sometimes lags behind the ever-developing technologies in the modern world. Compliance with the many laws that affect a city official is confusing and difficult, especially when dealing with emerging technological issues such as email.

This paper focuses specifically on email issues; including etiquette, open government, sexual harassment, privacy, and the attorney-client relationship. The Texas Municipal League (TML) also has others available on topics mentioned herein, including but not limited to sexual harassment and open government.

This paper would not have been possible without the help of Alan Bojorquez, Bovey, Akers and Bojorquez; and Jay Doegey, City Attorney, Elizabeth Lutton, Senior Attorney, and Linda Frank, Assistant City Attorney - all of the City of Arlington.¹

How Email Works²

What is e-mail? In its simplest form, e-mail is an electronic message sent from one computer to another. Just as a letter makes stops at different postal stations along its way, email passes from one computer, known as a mail server, to another as it travels over the Internet. Once it arrives at the destination mail server, it is stored in an electronic mailbox until the recipient retrieves it. This whole process can take seconds, allowing for quick communication with people around the world at any time of the day or night. To receive email, a person must have an account on a mail server. This is similar to having an address where you receive letters. Once you connect to your mail server, you download your messages.

To send email, you need a connection to the Internet and access to a mail server that forwards your mail. The standard protocol used for sending Internet email is called Simple Mail Transfer Protocol (SMTP). It works in conjunction with Post Office Protocol (POP) servers. When an email message is sent, the computer routes it to an SMTP server. The server looks at the email address (similar to the address on an envelope), then forwards it to the recipient's mail server, storing it until the addressee retrieves it.

¹ Much of the open government information in this paper is based on an article written by Jay Doegey and Elizabeth Lutton for the International Municipal Lawyers Association magazine entitled "*To: Council Members, Re: You've Got Email, Message: Think Before You Reply*," from the Municipal Lawyer, January/February 2002, Vo. 43, No. 1.

² How on earth is a lawyer supposed to answer that?! All of the information in this section of the paper is taken from <http://www.webfoot.com/advice/email.top.html?yahoo>, which is the simplest explanation I could find. As far as I know, email is transferred by little green elves.

II. EMAIL ETIQUETTE

INTRODUCTION

The following tips have been collected and combined from several sources, including personal experience and various Internet websites.³ The information below is intended as a guide for work-related email. The tips may or may not apply to personal use of email and certainly do not constitute legal advice.

Probably the most important lesson, which applies regardless of possible legal liability, is to never put anything in an email that you do not want the world to know about. Emails can be saved, forwarded, and - most importantly - are a permanent record that can be produced at a later date.

GOLDEN RULES

Format

A sender of email should always:

- 1) spell check email and use proper punctuation and grammar;
- 2) open email with a salutation and end with a closing and/or signature;
- 3) thank the recipient in advance if requesting help or information.

It reflects poorly on the sender when an email is sloppily drafted. A thoughtfully drafted email is a strong indication of education and professionalism. Of course, email sent to an employer or customer may be more formal than to a colleague or friend. Each individual will need to determine the appropriate format based on the recipient and topic of the email.

Do not type messages in all capitals. This is considered yelling or screaming online. Refrain from formatting your emails by bolding text or adding pretty colors and backgrounds. Some older email programs may not be able to read your email if you do. In addition, recipients of your email may not appreciate your design style, and colors and fancy text often make an email difficult to read.

Finally, because it is impossible to incorporate verbal and nonverbal communications that normally accompany the spoken word into email, do not forget that eye contact, tone of voice, and body language that we take for granted when communicating in person is not available in the written word. The lack of these cues in email can easily lead to misunderstanding.

³ See e.g., <http://www.onlinenetiquette.com/index.html>; <http://www.dynamoo.com/technical/etiquette.htm>; http://www.findarticles.com/cf_dls/m6280/6_186/53462131/p1/article.jhtml.

Forwarding

Do not ever, ever, for any reason whatsoever, forward to work colleagues⁴:

- 1) joke emails;
- 2) religious emails;
- 3) virus warnings;
- 4) chain letter emails; or
- 5) anything not work-related.

Why? First, most people have seen the funny joke or special offer at least fifty times before receiving it from you. Second, people often do not have time to look at this type of material at work. Third, it reflects on your professionalism. Fourth, forwarding these so-called humorous emails may offend or upset people who do not share your sense of humor or who are sick and tired of having to sort through an “in” box full of worthless, junk, emails. Fourth, joke emails may implicate some of the legal issues discussed later in this paper. Finally, many “virus warnings” actually contain a virus themselves. Thus, when you forward the warning to all your friends, you are actually sending them a virus. Rely on your virus protection software instead.

If you must forward a message, refrain from simply hitting “forward” and sending the message without an explanation. Always include a personal message about why it is important to the recipient and what, if any, action the recipient should take. Do not be afraid to respond to a “chronic forwarder” to tell them your preference to not receive forwarded emails of any nature. Cite company policy, warn them of the legal ramifications, or simply tell them that you like to hear from them personally, but not solely because they thought you might like a joke that they read.

Also, always ask permission prior to forwarding another person’s email.

Carbon Copy

A long list of email addresses at the beginning of an email is an immediate sign that the sender does not respect the privacy of those on the list. To some people, an email address is like their phone number. Only the owner of the email address or phone number is the one to authorize whom they want to have it and whether it should be made public. Many people prefer to decide for themselves who has their email address.

By sending a mass email to a list of recipients, you have decided for everyone on the list that everyone else on the list should have their email address. When it is necessary to send the same email to many recipients, the recipients should be listed in the Blind Carbon Copy (BCC) field. A recipient whose address is listed in the BCC field will receive a copy of the email, but their address cannot be seen by other recipients.

⁴ Can you tell that I am fed up with forwarded emails?

Of course, if you are emailing a group of trusted colleagues and want each recipient to be aware of who is being copied with the email, the above advice does not apply.

Personal Information

Never give out personal contact information of others without their specific permission to do so.

Return Receipt Request

Return Receipt Request (RRR) feature should only be used when it is critical to knowing when an email has been opened. RRR should not be used simply because you like to know when someone opens the email you sent. The RRR feature is often annoying and intrusive, and it should not be used as a matter of routine. For example, consider whether you would want someone who left you a voicemail message to know exactly when you listen to it.

Angry Email

When using email for work-related purposes, it is inevitable that city officials will receive angry, rude, or abrasive emails. Because people are not communicating face-to-face with email, they are often very bold when using this method of communication. If it is necessary to respond, do so in a courteous and professional manner. If it is not, do not respond.

Attaching files

Be aware of who the recipient of an email is and their system capabilities. For those who are lucky enough to have a T-1, cable, or DSL connection, large files do not generally represent a problem. However, for those using a dial-up connection, a file that might take ten seconds for a T-1 connection might take up to thirty minutes to download.

Email is Not a Fact of Life Yet

Many people have email addresses, but some do not regularly check their mailboxes. Do not assume that, because an email address appears on a business card, a person regularly reads his or her email. To avoid confusion, make sure your recipients are comfortable receiving e-mail.

III. LEGAL ISSUES

PUBLIC INFORMATION ACT

Introduction

The Texas Public Information Act (TPIA) gives the public the right to request access to government information. The preamble declares the purpose of the TPIA:

Under the fundamental philosophy of the American constitutional form of representative government that adheres to the principle that government is the servant and not the master of the people, it is the policy of this state that each person is entitled, unless otherwise expressly provided by law, at all times to complete information about the affairs of government and the official acts of public officials and employees. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may retain control over the instruments they have created. The provisions of this chapter shall be liberally construed to implement this policy.⁵

The TPIA defines “public information” as information that is collected, assembled, or maintained by or for a governmental body.⁶ Under the definition, virtually every form of information is covered, including information recorded on, among other things, paper, film, tape, or a magnetic, optical, or solid state device that can store an electronic signal (e.g., a computer disk, hard drive, or other memory storage device).⁷

Texas, like many other states, recognizes that work-related email is information that may be subject to public disclosure.⁸ Thus, caution should be used when drafting and/or transmitting email. The following sections provide a discussion of the many pitfalls a city official may encounter under the TPIA when using email.

Member of the Public’s Email Address Confidential

Section 552.137(a) of the TPIA provides that an email address of a member of the public used for the purpose of communicating with a governmental body is confidential and not subject to disclosure.⁹ This means that the government must seek to protect this information, unless the member of the public has affirmatively consented to its release.

Section 552.137 was amended in 2003 to clarify this exemption does not apply to certain types of email addresses, particularly addresses of those individuals doing business or seeking to do business with the government and email addresses listed on documents intended for the public’s information. Section 552.137(b) states that subsection (a) does not apply to email addresses:

⁵ TEX. GOV’T CODE § 552.001(a).

⁶ *Id.* at § 552.002(a).

⁷ *Id.* at § 552.002(b).

⁸ See Fla. Op. Att’y Gen. 34 (1996)(Email made or received in connection with transaction of official business is public record as defined by Fla. Stat. Ann. § 119.011(1) (1996)); Maryland Op. Att’y Gen. 016 (1996)(Email related to conduct of public business is subject to Maryland Public Information Act).

⁹ See, e.g. Tex. Att’y Gen OR2001-6127.

- 1) of a person who has a contractual relationship with the governmental body or by the contractor's agent;
- 2) provided by a vendor who seeks to contract with the governmental body or by the vendor's agent;
- 3) contained in a response to a request for bids or proposals, contained in a response to similar invitations soliciting offers or information relating to a potential contract, or provided to a governmental body in the course of negotiating the terms of a contract or potential contract; or
- 4) provided to a governmental body on a letterhead, coversheet, printed document or other document made available to the public.

Section 552.137(d) further provides that a governmental body may for any reason disclose an email address to another governmental body or federal agency.

Internet website and general business email addresses, though, are not excepted from disclosure under these provisions.¹⁰

Officer's or Employee's Email Address Generally Public Information

While the email addresses of members of the public may be confidential, email addresses of government officers or employees are not protected by §552.137, nor are they automatically protected under other provisions.¹¹

However, city officers or employees have some protection under § 552.117 of the TPIA. That provision excepts from disclosure the home address, telephone number, social security number, and family member information of a current or former official or employee of a governmental body who requests that this information be kept confidential under § 552.024. The attorney general's office has "read this exception to include the home e-mail addresses of government officials or employees as well."¹²

Section 552.024 requires an officer or employee to request confidentiality within fourteen days of being hired, appointed, elected, or leaving employment, unless the person is a peace officer.¹³ However, an employee may later amend this decision so long as no request for the information is pending.¹⁴ A sample form for officers or employees to elect confidentiality is included in an appendix to this paper.

¹⁰ Tex. Att'y Gen. OR2004-0526.

¹¹ Tex. Att'y Gen. OR2003-3627; Tex. Att'y Gen. OR2001-4694; Tex. Att'y Gen. OR2001-4624.

¹² Tex. Att'y Gen. OR2001-4560 (concluding that home email address may be withheld pursuant to §§ 552.117 & 552.024 - *but citing no precedent for that conclusion*). See also Tex. Att'y Gen. OR2000-4906.

¹³ Senate Bill 247, passed in 2001, makes identifying information concerning a peace officer as listed in TEX. GOV'T CODE § 552.117 automatically confidential, regardless of whether the officer has elected to keep the information confidential.

¹⁴ Tex. Att'y Gen. ORD-530 (1989).

Email Requests for Public Information

Section 552.301(c) of the TPIA provides that a written request for information may be submitted by email or facsimile.¹⁵ To be effective, an email or facsimile request must be submitted to the officer for public information or the person designated by the officer. The chief administrative officer of a governmental body is the officer for public information.¹⁶ Depending on the city, the chief administrative officer under the statute may be the mayor, city manager, city administrator, or city secretary. In any case, a city should designate a public information officer to avoid any confusion as to who is responsible for responding to any request, including email or facsimile requests.

Email requests for information can be problematic. The first issue, mentioned above, is to whom the request must be addressed in order to invoke the deadlines under the TPIA. Next, the question of when a request is received is important. Under § 552.301, a properly addressed email request for information starts the clock tolling on the day that it is received by the city. Thus, the date that the officer for public information or the officer's designee first checks his or her email and sees the request is irrelevant.¹⁷ In other words, a city cannot claim that it received a request when the email was opened. Rather, the email is received on the day it arrives at the appropriate computer - usually the same day it is sent by the requestor, regardless of whether it is received after business hours. In light of the above, it is imperative to have procedures in place to avoid missing the statutory deadlines.

At least one state agency has adopted procedures that only authorize email requests to be sent through a special request page on the agency's website.¹⁸ This procedure is arguably allowable under § 552.230 of the TPIA, which empowers governmental bodies to promulgate reasonable rules of procedure with respect to obtaining public information.

Email as Public Information

The TPIA applies to electronically generated documents.¹⁹ Since email communications are a form of electronically generated document, email communications generated or received by city officials may become the subject of a public information request, just like other written correspondence. A request for email should be analyzed and handled in the same way as any other request for printed or written documents.

Home Email as Public Information

The attorney general's office has recognized that work-related email is public information subject to the TPIA. This recognition, by itself, is not too alarming.

¹⁵ Added by House Bill 951 (1997).

¹⁶ TEX. GOV'T CODE §552.201(a).

¹⁷ Tex. Att'y Gen. OR2001-1755.

¹⁸ The Texas Department of Transportation requires email requests to be submitted through its Internet website pursuant to 43 T.A.C. § 3.12(a)(1)(B).

¹⁹ TEX. GOV'T CODE § 552.002.

After all, other types of correspondence that do not fall within a statutory exception to disclosure are public.

More troubling is the fact that the attorney general, broadly interpreting the TPIA, concluded that home email sent to or from a personal computer through a private email account may be public information.

In 2001, the City of Arlington received a request for any city-related emails on any computer used by an Arlington city councilmember. The city released the emails from the councilmember's city email account, but requested an attorney general opinion as to whether the emails maintained in the councilmember's home computer were required to be released.

The city - along with supporting comments filed by the Texas Municipal League (TML) - argued that, even though the councilmember used her home computer email account to interact with her constituents and others, the fact that no city funds were used to pay for the email account or the computer, coupled with the fact that the emails were not held by the city, meant that the emails were not public information as defined by the TPIA.

Section 552.002(a) of the TPIA defines public information as "information that is *collected, assembled, or maintained under a law or ordinance* or in connection with the transaction of *official business*:"

- (1) *by a governmental body; or*
- (2) *for a governmental body and the governmental body owns the information or has a right of access to it.*

The city and TML argued that a councilmember's home emails are not collected, assembled, or maintained by the governing body of a city, nor does the governing body of a city own or have a right of access to such emails. Neither the City of Arlington's records control schedule, nor the city's charter, required the retention of this type of information. The emails were not required to be maintained by the city, nor could the city require their disclosure.

Further, the city and TML argued that § 552.001 of the TPIA states that the public is only entitled to information regarding the "affairs of *government* and the *official acts of public officials*." As quoted above, § 552.002(a) defines public information as related to "official business." An individual councilmember is not the government, nor are communications with constituents on a personal level "official acts" or "official business." As the attorney general's office stated in Open Records Decision No. 225, "[t]he governing authorities of representative bodies such as cities...can act only in meetings duly assembled and conducted,

and only through properly recorded minutes of their operations.”²⁰ Thus, it should be axiomatic that the members of local governing bodies can perform no official act except as part of a body at meetings properly convened and conducted.

The use of email exchanges to gain personal insight into the views of citizens is the modern-day equivalent to visiting on the phone or in person with a constituent. To conclude that personal emails of a councilmember are open for all to view has a chilling effect on the willingness of elected officials to explore and seek to understand the issues that are important to their constituents.

In sum, the city and TML argued that because the email messages in question were not collected, assembled or maintained by or for a governmental body, the governmental body did not own the emails, or have access to them, and the act of writing the emails was not an “official act” or “official business” of the councilmember, the email messages should not be considered public information subject to the TPIA.

The attorney general’s office disagreed.²¹ In a May 2, 2001 opinion, the attorney general’s office concluded that information is generally “public information” when it relates to the official business of a governmental body or is maintained by a public official or employee in the performance of official duties, *even though it may be in the possession of one person*. Citing the preamble of the TPIA, the opinion states that “it is the policy of this state that each person is entitled, unless otherwise expressly provided by law, at all times to complete information about the affairs of government and the official acts of public officials and employees.” The opinion cited Tex. Att’y Gen. ORD-635 (1995) for the proposition that

Records that [are] clearly related to official business are public records subject to the act regardless of whether an individual member of a governmental body, the governmental body’s administrative offices, or the custodian of records holds the records. If a governmental body could withhold records relating to official business simply because they are held by an individual member of the governmental body, it could easily and with impunity circumvent the act merely by placing all records relating to official business in the custody of an individual member. The legislature could not have intended to permit governmental bodies to escape the requirements of the act so easily.

²⁰ Tex. Att’y Gen. ORD-225 (1979) *citing Crabb v. Uvalde Paving Co.*, 23 S.W.2d 300, 302 (Tex. Comm’n App. 1930, holding approved); *Stirman v. City of Tyler*, 443 S.W.2d 354, 358 (Tex. App.—Tyler 1969, writ ref’d n.r.e.); *City of Floydada v. Gilliam*, 111 S.W.2d 761 (Tex. App.—Amarillo 1937, no writ); *Board of School Trustees of Lubbock County v. Woodrow Independent School District*, 90 S.W.2d 333 (Tex. App.—Amarillo 1935, no writ); *Toyah Independent School District v. Pecos-Barstow Independent School District*, 466 S.W.2d 377, 380 (Tex. App.—San Antonio 1971, no writ).

²¹ See Tex. Atty. Gen. OR2001-1790.

Further, the opinion repudiated the argument that the emails were not information connected with "official business" because one city council member's statements cannot constitute an official act binding the city.

The one ray of light in the opinion is fact-based. The City of Arlington councilmember solicited citizens to communicate with her as a councilmember on her personal computer by including the home email address on her city business card. Accordingly, the opinion appeared to rely somewhat on the fact that the councilmember made the decision to solicit city-business transactions over a home computer through her business card.²² According to the City of Arlington, the case is currently being appealed, but no final disposition has been reached.

On a more positive note, the City of Bedford received a similar request for emails in 2001.²³ The city's outside counsel made arguments similar to those of Arlington's attorney, stating that the email in question was created for personal use of the sender (the mayor) and recipients (all city employees), and that it was neither created nor maintained under a law or ordinance or connected to official business of any kind. Concluding that the information at issue was not used in the transaction of official business and was thus not public information under the TPIA, the attorney general did not require the release of the email. The opinion provided a list of criteria to be used in determining whether email is essentially personal in nature or whether it contains information that is collected, assembled, or maintained by or for a governmental body:

- 1) who prepared the document;
- 2) the nature of its contents;
- 3) its purpose or use;
- 4) who possessed it;
- 5) who had access to it;
- 6) whether the employer required its preparation; and
- 7) whether its existence was necessary to or in furtherance of the employer's business.²⁴

While not truly ameliorating the previous conclusion that home email may be subject to the TPIA, the Bedford opinion provides criteria by which a city may argue whether a particular email must be released.²⁵

²² But see Tex. Att'y Gen. OR2002-2781 (concluding that request for mayor's home computer address book required mayor to release addresses of those related to town business, but not those of personal contacts).

²³ See Tex. Att'y Gen. Op. OR2001-3828.

²⁴ Tex. Att'y Gen. ORD-635 (1995)(citing *In re Grand Jury Proceedings*, 55 F.3d 1012, 1014 (5th Cir. 1995)).

²⁵ See also Tex. Att'y Gen. OR2001-1434 (concluding that email received by councilmember at his private website does not constitute public information).

In January 2004 letter ruling, the attorney general considered an information request for a journal kept by a mayor in his home. The attorney general stated that:

[I]nformation is public information within the scope of the Act when it relates to the official business of a governmental body or is maintained by a public official or employee in the performance of an individual. See Open Records Decision No. 635 at 4 (1995). Information is not beyond the scope of the Act simply because the information is in the possession of a particular official or employee of a governmental body, rather than the governmental body as a whole. . . . On the contrary, information that clearly relates to a governmental body's official business is subject to the Act, regardless of whether the information is held by a particular official or employee, the governmental body's administrative offices, or the custodian of records.²⁶

Although the information sought in this matter was a journal, rather than email correspondence, the analysis is instructive on the issue of email generated or received on an official or employee's home computer.

At least one subsequent opinion made no argument as to whether home emails should be released.²⁷ However, the city in that case did raise exceptions to disclosure, which the attorney general's office granted. The City of Arlington, in requesting the opinion discussed above, did not raise any exceptions to disclosure. Thus, the lesson to be learned is that, even though a councilmember's home emails may be "public information" as defined by the TPIA, the emails may still be withheld if an exception to disclosure applies.

Exceptions to Disclosure

While email is a relatively new form of information under the TPIA, the same exceptions to disclosure apply to email just as they do to any other document or correspondence. Although a full discussion of all of the myriad exceptions to disclosure found in the TPIA is beyond the scope of this paper, a very brief, non-exhaustive, discussion of some relevant attorney general opinions follows to illustrate the previous statement.

Law Enforcement Exception - OR2001-6125: Texas Education Agency allowed to withhold emails containing information related to a law enforcement investigation under § 552.108.²⁸

²⁶ Tex. Att'y Gen. OR2004-0327 at 2.

²⁷ See Tex. Atty. Gen. Op. OR2001-4625 (request for all emails and electronic faxes related to city business that have been sent or received by Mayor on her home computer... from May of 1999 to the present).

²⁸ But see Tex. Atty. Gen. OR2001-2334 for a frightening opinion that requires the release of police emails sent to and from all mobile computer equipped patrol cars. The opinion concluded that the release of the information would not interfere with law enforcement under §552.108.

Attorney Client Privilege - OR2001-4111 and OR2001-4183: city allowed to withhold privileged emails containing communications between the city's attorney and the city which contain client confidences and legal advice or opinions under § 552.107.

Agency Memoranda - OR2001-3457: Texas Parks and Wildlife Department allowed to withhold emails under § 552.111 that constituted interagency and intra-agency memoranda and letters, but only to the extent that they contain advice, opinion, or recommendation intended for use in the policymaking process and not merely facts and written observation of facts and events that are severable from advice, opinions, and recommendation.

These opinions simply serve to illustrate that the exceptions to disclosure in the TPIA apply to email just the same as any other type of public information maintained by a city.

RECORDS RETENTION

Records Retention Schedule

The Local Government Records Act (LGRA) is codified in Chapters 201 through 205 of the Texas Local Government Code. The LGRA provides that, on or before June 1, 1990, the governing body of each local government should have designated a records management officer.²⁹ The LGRA further provides that, by January 1, 1991, the governing body should have established a records management program.³⁰ On or before January 4, 1999, all cities were required to prepare and file with the Director of the Texas State Library and Archives Commission (TSLAC) a records control schedule.

TSLAC has promulgated model records retention schedules. The schedules are available on the Internet at www.tsl.state.tx.us or by calling 512-454-2705. In addition, TSLAC conducts training for local governments around the state.

The current model records retention schedule for local governments promulgated by TSLAC does not address email. However, TSLAC has drafted a sample "Model Policy for Records Management Requirements for Electronic Mail." The policy is available from TSLAC at <http://www.tsl.state.tx.us/slr/recordspubs/lgbullb.html>.

Email No Longer in Existence

The attorney general has issued several opinions regarding email that is no longer in existence. The analyses in these opinions are favorable to cities, but caution should be taken to assure compliance with any applicable records retention policies.

²⁹ Tex. Loc. Gov't Code § 203.025(a).

³⁰ *Id.* at § 203.026(a).

The TPIA applies only to information in existence at the time a request is made.³¹ The TPIA does not require a governmental body to prepare new information in response to a request.³² A governmental body must only make a good faith effort to relate a request to information which it holds.³³ Thus, if a city does not maintain any emails that are responsive to a request, the TPIA does not apply.³⁴

Deleted Email

The attorney general's office has addressed in several opinions whether email in various stages of deletion from a computer hard drive is in existence.

Computer software programs keep track of the location of files by storing the location of data in a file allocation table (FAT) of a computer's hard disk. The software then displays the file as being in a specific storage location. Usually, but not always, when a file is "deleted," it is not actually deleted. Rather, the display of the location is merely shown to be moved to a "trash bin" or "recycle bin." Later, when files are "deleted" or "emptied" from these "trash bins," the data is usually not deleted, but the location of the data is deleted from the FAT. Some software programs immediately delete the location information from the FAT when a file is deleted. Once the location reference is deleted from the FAT, the data may be overwritten and permanently removed. To the extent an email responsive to a request has only been placed in the "trash bin" or "recycle bin" of a program, the email is still being "maintained" by the city for purposes of the TPIA and is still considered "public information." However, to the extent an email responsive to a request has been deleted from the trash bin, and thus the location of the file on the hard drive has been deleted from the FAT, the attorney general has concluded that the email is no longer being "maintained" by the city and is no longer public information.

Therefore, to the extent email responsive to a request are still contained in a trash bin of a city - or possibly home - computer at the time of the request, the city is obliged to retrieve those emails and promptly make them available to the requestor or submit them to the attorney general for a decision.³⁵ In short, if the email is either still on a hard drive because it is in an "in" box or still in the "deleted items" or recycle bin, it is subject to the TPIA.

In one recent case, a hospital district received a request for certain correspondence of an employee. The employee "recalled one or two emails that may have referenced the requestor, but that after searching his emails, found that no such emails existed in his files or computer." The hospital district subsequently notified its information services department in an attempt to recover

³¹ See TEX. GOV'T CODE §§ 552.002, 552.021, 552.227, & 552.351.

³² See Attorney General Opinion H-90 (1973); see also Tex. Att'y Gen. ORD-87 (1975), 342 at 3 (1982), 416 at 5 (1984), 452 at 2-3 (1986), 555 at 1-2 (1990), 572 at 1 (1990).

³³ See Tex. Att'y Gen. ORD-561 (1990).

³⁴ See, e.g. Tex. Att'y Gen. OR2001-6057.

³⁵ Tex. Att'y Gen. OR2001-3366.

any emails that may have been deleted from the employee's computer. Tacitly concluding that the investigation was unnecessary, the attorney general's office concluded that the TPIA compels disclosure of public information that is in existence, but it does not require a government entity to prepare or assemble new information in response to a request.³⁶ While the hospital district appeared to dodge a bullet in that particular scenario, city officials should be aware of the criminal penalties for destroying public information.

Destroying Public Information

Section 202.001 et seq. of the Local Government Code governs destruction of records. According to that section, no record may be destroyed unless it is listed on a records control schedule and the time for retention has expired or the record is exempt from the records control schedule. Further, under Chapter 202 and the TPIA, a record that is the subject of litigation or a public information request may not be destroyed until the litigation is settled or the request is resolved.

Section 552.351 of the TPIA prohibits the destruction, removal, or alteration of public information. A person commits an offense if the person willfully destroys, mutilates, removes without permission, or alters public information. An offense under § 552.351 is a misdemeanor punishable by a fine of not less than \$25 or more than \$4,000, confinement in the county jail for not less than three days or more than three months; or both the fine and confinement.³⁷ Thus, to avoid inadvertently destroying emails that should be retained, a city should amend its records retention schedule to provide guidelines for city officers and employees. In any case, no email that may be responsive to a request should be deleted after a request for the information has been received.

Conclusion and Suggestions

Because there is so little law on the topic of email and the TPIA, this section provides some practical tips for dealing with email.

When using email to conduct public business, keep the following tips - originally authored by Alan Bojorquez³⁸ - in mind:

1. Evaluate the sensitivity of the communication and the potential costs of inadvertent disclosure.
2. Don't say anything in an email that you would not print on letterhead and sign your name to.
3. Be descriptive in the "subject" line.
4. Try to limit the message to a single subject.

³⁶ Tex. Att'y Gen. OR2001-3199.

³⁷ See also TEX. LOC. GOV'T CODE § 202.008 (Class A misdemeanor to destroy a record listed in records retention schedule).

³⁸ These tips were authored by Alan J. Bojorquez, a founding partner in the law firm of Bovey, Akers, & Bojorquez in Austin.

5. Use caution when instinctively replying to a message you have received.
6. Avoid airing disputes over email.
7. Be selective when copying or blind copying other recipients on a message.
8. Be deliberate when forwarding emails.
9. Protect privileged or confidential information.
10. Diligently maintain your files and clean your system regularly.
11. Understand that employers can inspect employee email in certain situations.
12. Remember that if you want to withhold an email that is responsive to an public information request, you must submit the document to the attorney general to determine if it is privileged, confidential, or subject to an exception.

Further, city officers and employees should be made aware that emails regarding city business may be subject to disclosure and records retention policies of the city, even if the email is sent to or from a computer away from city hall. Sample guidelines are included as an appendix to this paper.

In addition, any entity that is subject to the TPIA should develop a policy governing how public information requests are dealt with. The policy should designate who handles requests, where facsimile or email requests should be sent, are requests required to be in writing, and when should legal counsel be consulted regarding a request.

OPEN MEETINGS ACT

Introduction

The Texas Public Information Act is not the only open government law that is implicated by the use of email. Email also merits caution under the Texas Open Meetings Act (TOMA). The TOMA provides that meetings of governmental bodies must be open to the public, except for expressly authorized executive sessions, and that the public must be given notice of the time, place, and subject matter of meetings of governmental bodies.³⁹

The political theory behind the TOMA is that, in a representative form of democracy, city councils and other governmental bodies govern with the consent of their constituents. Thus, the citizens who elected their leaders have the right to observe their government in action, including not only the voting record of their elected representatives, but also the deliberations by which those decisions are made.

While there are no Texas cases or attorney general opinions that deal specifically with deliberations through email, the reasoning of decisions in other jurisdictions

³⁹ TEX. GOV'T CODE Chapter 551.

and decisions and opinions on other Texas topics may be extrapolated and applied to provide some guidance in the area. More important to Texas is the fact that the TOMA has been construed to apply to situations in which members of a governmental body act as a body but are not in each other's physical presence.

Other Jurisdictions

In 2001, a Washington appeals court held that a series of emails between members of a school board constituted a meeting. In *Wood v. Battle Ground School District*, four out of five school board members sent each other email messages discussing whether a school district employee should be terminated.⁴⁰ When the employee was later fired, she sued the school district for violations of Washington's Open Public Meetings Act.

The appeals court held that the exchange of emails can constitute a meeting if members communicate about issues that may or will come before the board for a vote. In doing so, however, the court recognized the need for balance between the right of the public to have its business conducted in the open, and the need for members of governing bodies to obtain information and communicate in order to function effectively. The opinion emphasized the fact that the mere use or passive receipt of email does not automatically constitute a meeting.⁴¹

According to the Washington court, the employee established a prima facie case of "meeting" by emails. The email discussions involved a quorum of the five-member school board, and the discussions related to board business (including the possibility of instituting a declaratory judgment in regard to an employee's contract with the school district and otherwise evaluating the employee's performance). "[T]he active exchange of information and opinions in these e-mails, as opposed to the mere passive receipt of information, suggests a collective intent to deliberate and/or to discuss Board business."

As the Florida Supreme Court stated more than thirty years ago:

During past years tendencies toward secrecy in public affairs have been the subject of extensive criticism. Terms such as...secret meetings, closed records, [and] executive sessions...have become synonymous with 'hanky panky' in the minds of public-spirited citizens. One purpose of the Sunshine Law was to maintain the faith of the public in governmental agencies. Regardless of their good intentions, these specified boards and commissions, through devious ways, should not be allowed to deprive the public of this

⁴⁰ 27 P.3d 1208 (2001).

⁴¹ *Id.* ("The OPMA is not implicated when members receive information about upcoming issues or communicate amongst themselves about matters unrelated to the governing body's business via e-mail.")

inalienable right to be present and to be heard at all deliberations wherein decisions affecting the public are being made.⁴²

This type of rhetoric seems to prevail throughout the judicial system. Words like “devious” and “secret” are often used in the newspapers and court opinions. In reality, most local government officials are merely trying to serve their constituents to the best of their ability.

In Canada, the Ontario Court of Appeals ruled that the term “‘meeting’ should be interpreted as a gathering to which all members of [a governing body] are invited to discuss matters within their jurisdiction.”⁴³ The court further held that all councilmembers do not have to be physically present in order for a meeting to be held and that the key question is whether “*matters which would ordinarily form the basis of Council’s business are dealt with in such a way as to move them materially along the way in the spectrum of an overall council decision.*”

The previous quote appears to be indicative of the direction courts and attorney generals throughout Canada and the United States are taking. When in doubt, any discussion - be at in person, on the telephone, or by email - between a quorum of members of a governmental body, at which public business is discussed, is subject to open meetings law.

Telephone Conversations, Letters, and Email

While no Texas law specifically addresses deliberation by email, the law governing deliberations by telephone or letter is instructive.

The TOMA requires a governmental body to meet in properly noticed public meetings unless the governmental body is expressly authorized by law to discuss an item in closed session.⁴⁴ The TOMA defines a meeting as “a deliberation between a quorum of a governmental body, or between a quorum of a governmental body and another person, during which public business or public policy over which the governmental body has supervision or control is discussed or considered or during which the governmental body takes formal action.”⁴⁵

“Deliberation” means “a verbal exchange during a meeting between a quorum of a governmental body, or between a quorum of a governmental body and another

⁴² *Id.* at footnote 3, citing *Bd. of Pub. Instruction v. Doran*, 224 So.2d 693, 699 (Fla. 1969).

⁴³ See “*Local Government Luddites and E-meetings in Canada*,” *Municipal Lawyer Magazine*, IMLA, January/February 2002, Vol. 43, No. 1.

⁴⁴ See TEX. GOV'T CODE §§ 551.002 (“Every regular, special, or called meeting of a governmental body shall be open to the public, except as provided by this chapter.”), 551.041 (notice), 551.071-551.086 (exceptions to requirement that meetings be open).

⁴⁵ *Id.* at § 551.001(4)(A); See also *Id.* at § 551.001(4)(B)(alternate definition of a meeting); § 551.001(4)(B)(iv)(“The term does not include the gathering of a quorum of a governmental body at a social function unrelated to the public business that is conducted by the body, or the attendance by a quorum of a governmental body at a regional, state, or national convention or workshop, if formal action is not taken and any discussion of public business is incidental to the social function, convention, or workshop.”).

person, concerning an issue within the jurisdiction of the governmental body or any public business."⁴⁶ "Verbal exchange" does not mean only spoken communication. Under the attorney general's interpretation, the term also applies to written communications and email.⁴⁷

The TOMA contains two criminal misdemeanor provisions that are potentially relevant to the use of email. Each of these offenses is punishable by a fine of not less than \$100 or more than \$500, confinement in the county jail for not less than one month or more than six months, or both fine and confinement.

Section 551.143 provides that:

(a) A member or group of members of a governmental body commits an offense if the member or group of members knowingly conspires to circumvent this chapter by meeting in numbers less than a quorum for the purpose of secret deliberations in violation of this chapter.

Section 551.144 provides that:

(a) A member of a governmental body commits an offense if a closed meeting is not permitted under this chapter and the member knowingly:

(1) calls or aids in calling or organizing the closed meeting, whether it is a special or called closed meeting;

(2) closes or aids in closing the meeting to the public, if it is a regular meeting; or

(3) participates in the closed meeting, whether it is a regular, special, or called meeting.⁴⁸

A member of a governmental body may be "held criminally responsible [under section 551.144] for his involvement in the holding of a closed meeting which is not permitted under the TOMA regardless of his mental state with respect to whether the closed meeting is permitted under the Act."⁴⁹ However, it is a

⁴⁶ *Id.* at § 551.001(2).

⁴⁷ Op. Tex. Att'y Gen No. JC-0307 (2000)(concluding that the TOMA's definition of "deliberation" does not exclude all forms of nonspoken exchange, such as written materials or electronic mail) (Also concluding that if only spoken communications are included in the definition of "deliberation," members of a governmental body could easily avoid the TOMA's requirements by discussing public business via written notes and electronic mail and declining to give the term "deliberation" such a limited construction).

⁴⁸ See *also* TEX. GOV'T CODE at § 551.001(1) ("Closed meeting" means a meeting to which the public does not have access.").

⁴⁹ *Tovar v. State*, 978 S.W.2d 584, 587 (Tex. Crim. App. 1998)(en banc).

defense to prosecution under section 551.144 "that the member of the governmental body acted in reasonable reliance on a court order or a written interpretation of this chapter contained in an opinion of a court of record, the attorney general, or the attorney for the governmental body."⁵⁰

Based on all of the statutory provisions above, the attorney general has concluded that members of a governmental body may violate the TOMA by signing a letter on matters relevant to public business without meeting to take action on the matter in a properly posted and conducted open meeting.⁵¹ The San Antonio Court of Appeals also reached this same conclusion.⁵² The court held that members of a school board violated the TOMA by deciding to send out a letter to all parents of the school district without discussion of the matter in an open meeting. The physical presence of a quorum in a single place at the same time is not always necessary for a violation to occur.⁵³ Similarly, the circulation of any document that requires approval of the governing body to take effect in lieu of its consideration at a meeting would violate the TOMA.⁵⁴

In an unpublished opinion, the United States District Court examined whether the San Antonio City Council had violated the Open Meetings Act by meeting in person and by telephone in groups of less than a quorum to discuss city budget the night before a scheduled Council meeting. Members were brought in and out of the discussion in order to avoid the physical gathering of a quorum. Court found that the arrangement had created a "walking forum" and that in fact a quorum of the Council had deliberated and reached an agreement on the budget. Court concluded Open Meetings Act had been violated.⁵⁵ This case includes a lengthy discussion about open meetings laws in Texas and in other jurisdictions.

Analogizing the above analysis to email, the attorney general or a court would likely hold that - similar to the Washington email case - a governing body that comes to some decision on public business or policy through exchanged emails would violate § 551.144 of the TOMA by participating in a "meeting" that is not open to the public. For example, suppose a city staff member sent an email to one councilmember and copied all of the councilmembers. This action by itself should not constitute a violation. However, if the councilmembers responded to

⁵⁰ TEX. GOV'T CODE § 551.144(c).

⁵¹ Tex. Att'y Gen. Op. No. DM-95 (1992); See also Tex. Att'y Gen. Op. No. LO-95-055 ("It is possible for members of a governmental body to violate the Open Meetings Act even [though] they are not physically present in one place, for example, by discussing public business of the governmental body over the telephone.").

⁵² See *Hitt v. Mabry*, 687 S.W.2d 791 (Tex. App.-San Antonio 1985, no writ).

⁵³ But see *Harris County Emergency Serv. Dist. No. 1 v. Harris County Emergency Corps*, 999 S.W.2d 163, 169 (Tex. App.-Houston [14th Dist.] 1999, no pet.)(finding, absent evidence of secret deliberations attempting to circumvent the Act, that where less than a quorum of a governmental body meets together they have not had a "meeting" for purposes of the Act and have not violated the Act).

⁵⁴ Op. Tex. Att'y Gen. No. JC-0307 (2000).

⁵⁵ *Esperanza Peace and Justice Center v. City of San Antonio*, 2001 U.S. Dist. Lexis 6259.

the staff member or a quorum of the other councilmembers as to what action to take in response to the original email, a violation may have occurred. Thus, caution is warranted.

The mere fact that two councilmembers visit over the phone does not in itself constitute a violation of state law. However, if city councilmembers are using individual telephone conversations to poll the members of the council on an issue or are making such telephone calls to conduct their deliberations about public business, there may be the potential for criminal prosecution. Physical presence in one place is not necessary to violate the Open Meetings Act.⁵⁶ Whether phone conversations between less than a quorum of a city council is a violation of the TOMA is a fact question.⁵⁷ Such interactions could amount to meeting in numbers less than a quorum to circumvent the purposes of the Open Meetings Act. Similarly, if two members of a governing body meet in numbers less than a quorum by deliberating through email, a violation of § 551.143 may occur.

Agenda Setting

Nothing prohibits an individual citizen or employee who is not a member of the governing body from urging individual members of a governing body to place an item on an agenda or vote a certain way on an item on the agenda, whether through email or other means.

Further, the attorney general has concluded that an individual member of a governing body does not violate the TOMA when he or she communicates in writing to a staff member indicating a desire to have an item placed on the agenda and sends a copy to other members of the board.⁵⁸

Procedures related to agenda preparation should not involve deliberations among a quorum of members of a governmental body outside of a properly-posted public meeting.⁵⁹

Aiding and Abetting

A person who is not a member of a governmental body may be criminally liable under the TOMA. Sections 551.143 and 551.144 appear to only apply to members of a governmental body. However, the Texas Penal Code applies to the TOMA's criminal provisions.⁶⁰ Under Chapter 7 of the Penal Code, a person

⁵⁶ Op. Tex. Att'y Gen. No. DM-95 (1992).

⁵⁷ *Hitt v. Mabry*, 687 S.W.2d 791 (Tex. App. – San Antonio 1985, no writ)(school trustees violated Open Meetings Act by telephone conferencing); and *Harris County Emergency Service Dist. #1 v. Harris County Emergency Corps*, 999 S.W.2d 163 (Tex. App – Houston [14th Dist.] 1999, no writ.) (holding that evidence that one board member of five-member county emergency service district occasionally used telephone to discuss agenda for future meetings with one other board member did not amount to Open Meetings Act violation).

⁵⁸ Op. Tex. Att'y Gen. MW-432 (1979).

⁵⁹ Op. Tex. Att'y Gen. DM-473 (1998).

⁶⁰ See *Martinez v. State*, 879 S.W.2d 54, 56 n.4 (Tex. Crim. App. 1994) (en banc) (concluding that Penal Code applies to Open Meetings Act offenses); Tex. Pen. Code § 1.03(b)(Penal Code

who intentionally aids a public officer in the commission of an offense that may only be committed by a public officer may be charged as if he or she had directly committed the offense.⁶¹ Thus, the law permits the charging of a person who is not a member of a governmental body with an offense under the TOMA.

Keep in mind that a person who approaches the members of a governing body on his or her own initiative and not upon the request of other members of the governing body, and does not act in concert with a member or members of the governing body, does not violate the TOMA. The attorney general's position on aiding and abetting should not impede citizens' access to public officials elected to represent their interests or penalize public officers for being open to their constituents because a nonmember may not be criminally liable under the TOMA unless, acting with intent, he or she aids or assists a member or members of the governmental body who knowingly act to violate the TOMA.⁶²

Conclusion and Suggestions

Email, by its very nature, creates a tremendous potential and temptation for substantive discussions without the public's knowledge or opportunity to observe. What makes email so potentially troublesome is that it has the informality of a telephone. However, unlike talking on the telephone, it is much easier to create a "conference" among a significant portion of the city council simply by creating an electronic councilmember distribution list. Because email creates a verbatim recording of an entire series of communications, it can provide "smoking gun" evidence of open meetings violations. Council members should, therefore, treat email as if it were a recorded and transcribed telephone call.

Council members should also be aware that the TOMA also applies to communications of less than a quorum of the city council in certain circumstances. Thus, councilmembers should also avoid intentionally deliberating in groups of less than a quorum, by email or otherwise, for the purpose of circumventing the TOMA.

SEXUAL HARRASSMENT

Along with the substantial benefits that email brings to the workplace, numerous problems and unintended effects are also starting to emerge. The technology of email fosters a heightened sense of psychological distance between communicators and a greater perception of anonymity. Those two traits often encourage offensive messages, including those that culminate in sexual harassment.

applies to "offenses defined by other laws, unless the statute defining the offense provides otherwise").

⁶¹ See e.g., *Wooley v. State*, 629 S.W.2d 867 (Tex. App. - Austin 1982, pet. ref'd).

⁶² Op. Tex. Att'y Gen. No. JC-0307 (2000).

A full discussion of sexual harassment is beyond the scope of this paper. This section provides a brief introduction to the topic as it relates to email. Very generally speaking, there are two types of sexual harassment: 1) quid pro quo, and 2) hostile work environment.

“Quid pro quo” literally translates to “this for that.” Quid pro quo sexual harassment is implicated when an employee’s submission to unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct is made an express or implied condition of receiving a job benefit. Quid pro quo sexual harassment is also implicated when an employee’s rejection of unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct results in a tangible job detriment. A tangible job detriment is a significant change in employment status, such as hiring, firing, failing to promote, reassignment to different responsibilities, or a decision causing significant change in benefits.

A supervisor or other employee may certainly use email as a tool of quid pro quo sexual harassment. However, a more likely scenario involves the use of email to create a hostile work environment.

A hostile work environment is characterized by an employment environment so filled with unwelcome sexual innuendo, remarks, or physical acts as to alter the conditions of the employee’s employment and create an abusive work environment. Examples may include provocative pictures, sexually explicit comments and jokes, comments about body parts, unwelcome touching, and/or other generally unprofessional conduct targeted at one sex or on another. Based on these examples and the frequently sexual content of emails, it is easy to see why email can contribute to a hostile work environment.

Cities should have a strong policy in place to protect both the city and its employees from sexual harassment in any form, including email.

ATTORNEY-CLIENT RELATIONSHIP

The use of email raises two issues with respect to legal advice: (1) the lawyer’s duty of confidentiality, and (2) the lawyer-client privilege.

Confidentiality

The Texas Disciplinary Rules of Professional Conduct govern a lawyer’s behavior with respect to his or her client. Under the rules, a lawyer may not generally reveal confidential information given by a client to anyone other than the client or the client’s representatives.⁶³

⁶³ TEX. DISCIPLINARY R. PROF’L CONDUCT 1.05.

The duty of confidentiality is implicated by a lawyer's use of email to transmit confidential information. An email message sent via the internet is broadcast in plain text to an unpredictable number of hosts in an unpredictable fashion. Each email may go through a number of different computers on the way to its destination. Each of these computers keeps a copy of the email for some amount of time. Thus, anyone with access, legal or illegal, to the "stopover" computer system could read the email.

Aside from encryption, most lawyers simply attach a disclaimer to the bottom of each confidential email, such as:

The contents of this message may be confidential and subject to the attorney/client privilege. If you are not the intended recipient(s) of this message, please destroy this message immediately. No permission is given for persons other than the intended recipient(s) to read or disclose the contents of this message.

The American Bar Association approved this method as sufficient to protect confidential information transmitted via email, so long as the lawyer has consulted with his or her client as to the acceptability of transmitting information in this manner.⁶⁴

Lawyer-Client Privilege

"A client has a privilege to refuse to disclose and to prevent any other person from disclosing confidential communications made for the purpose of facilitating the rendition of professional legal services to the client."⁶⁵ The lawyer-client privilege, as spelled out in the Texas Rules of Evidence, is less broad than the lawyer's duty of confidentiality. Whereas the lawyer's duty of confidentiality generally prohibits disclosure of client information at any time, the purpose of the lawyer-client privilege is to secure the free flow of information between attorney and client on legal matters without the fear that details of their communication will be required to be disclosed in a court proceeding.⁶⁶

For the privilege to apply, (1) the holder must be (or have sought to become) a client, (2) the person to whom the communication was made must be an attorney acting as such at the time, (3) the communications must be made in confidence, and (4) the communications must be made for the purpose of receiving legal assistance.⁶⁷

⁶⁴ American Bar Association Formal Ethics Opinion 99-413 (1999).

⁶⁵ TEX. R. EVID. 503(b).

⁶⁶ *Ford Motor Co. v. Leggat*, 904 S.W.2d 643, 647 (Tex.1995).

⁶⁷ TEX. R. EVID. 503; Effective March 1, 1998, Rule of Evidence 503 was amended to adopt the "subject matter" test for an entity's assertion of the privilege, replacing the "control group" test previously used. *National Tank Co. v. Brotherton*, 851 S.W.2d 193, 197-98 (Tex. 1993). Under the subject-matter test, an employee's communication is deemed to be that of the corporation/client if the employee makes the communication at the direction of his superiors in the corporation and where the subject matter upon which the attorney's advice is sought by the

The client holds the privilege, and can waive it intentionally or inadvertently. If the client intentionally discloses “confidential” information to an outside third party, the privilege is waived. Inadvertent disclosure is a more difficult problem, and is determined on a case-by-case basis, taking into account the circumstances surrounding the disclosure. The most important factor to be considered is whether reasonable precautions were taken to protect the information.⁶⁸ For this reason, confidential email messages to and from clients should bear a notation strongly asserting the lawyer-client privilege. Forwarding of email communications from legal counsel should be strictly prohibited. Also, confidential communications between clients and legal counsel should be saved by the sender and recipient, but should be kept separate from documents that are required to be disclosed to the public.

In any case, a city should develop a policy that specifically addresses preservation of the lawyer-client privilege, and further protection of confidential communications should be considered according to the content of communications.

PRIVACY ISSUES

Introduction

Privacy as it relates to email in the government workplace in Texas is an oxymoron. By definition, any document that relates to city-business, paper or electronic, that is produced or received by a city official or employee is public information. Because of this, “privacy” as it relates to email generally involves personal email sent or received on city equipment. The following sections deal with an employee’s right to privacy on his or her work computer.

In any case, there is no such thing as a truly private email. Internet email is far from secure from a dogged hacker, and with most email systems the email administrator has the ability to read all email messages, even those that have been deleted.

The general rule with email should be not to send anything by email that you would not want anyone and everyone in the world to see. If you are debating whether or not to send something by email, either deliver it by hand or send it by regular mail. Even items that are originally sent as jokes may be taken out of context and raise serious liability issues.

corporation and dealt with in the communication is the performance by the employee of the duties of his employment. *National Tank*, 851 S.W.2d at 198 (quoting *Harper & Row Publishers, Inc. v. Decker*, 423 F.2d 487, 491-92 (7th Cir.1970), *aff’d per curiam by an equally divided court*, 400 U.S. 348, 91 S.Ct. 479, 27 L.Ed.2d 433 (1971)).

⁶⁸ Some of this material is taken from <http://www.computerbar.org/netethics/bjones.htm>; See also *Allred v. City of Grenada*, 988 F.2d, 1425, 1435 (5th Cir. 1993).

Fourth Amendment

Searches and seizures by government employers or supervisors of the private property of their employees are subject to the restraints of the Fourth Amendment to the United States Constitution, which protects the "right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures."⁶⁹

However, Fourth Amendment rights are implicated only if the conduct of the government employer violates a reasonable expectation of privacy, and the degree of privacy protection is based on the "operational realities" of the workplace.⁷⁰ By that standard, the question of when a search is "reasonable" depends on the context of a particular employment relationship and the employer's legitimate need to supervise the workplace.⁷¹

Public employer intrusions on the constitutionally protected privacy interests of government employees for work-related purposes, as well as for investigations of work-related misconduct, are judged by the standard of reasonableness under all the circumstances. Thus, if a public employer adopts a policy that states that a public employee's emails are the property of the employer and subject to search or monitoring, and the employee acknowledges the policy, a Fourth Amendment claim by the employee should not succeed because the employee had notice that his or her emails were not private. The receipt of the policy usually serves to eliminate the employee's reasonable expectation of privacy. To this end, an email policy should state that the policy is necessary to protect the public employer's property and maintain an efficient work environment.

Electronic Communications Privacy Act

The Electronic Communications Privacy Act of 1986 (ECPA) updated older wiretapping statutes by extending privacy protection to communication systems based on computer technology.⁷² Under the ECPA, interception of an email message while it is being transmitted or obtaining the content of a stored message is a federal crime.

There are three exceptions to the ECPA's prohibition that allow an employer to access employee email. To begin with, the "consent" exception removes the ECPA's privacy protection if one of the parties to the communication has given prior consent. An employer should obtain express written consent of the

⁶⁹ *O'Connor v. Ortega*, 480 U.S. 709, 715 (1987).

⁷⁰ *Id.* at 717 ("Public employees' expectations of privacy in their offices, desks, and file cabinets, like similar expectations of employees in the private sector, may be reduced by virtue of actual office practices and procedures, or by legitimate regulation.").

⁷¹ *Id.* ("[W]e note that there was no evidence that the [employer] had established any reasonable regulation or policy discouraging employees...from storing personal papers and effects in their desks or file cabinets.").

⁷² 18 U.S.C. § 2510 et seq. (The ECPA is currently undergoing massive amendments in response to the terrorist attacks of September 11, 2001); See also TEX. PENAL CODE Chapter 16 (containing similar prohibitions and exceptions).

employee to avail itself of this exception, but a written email policy is probably sufficient for this purpose.⁷³

Also, as the "owner" of the email system, an employer is allowed to access an employee's email to assure that it is being used properly by employees (the "business use" exception) and that the technical performance of the system is adequate ("system provider" exception).⁷⁴

Invasion of Privacy

Excessive invasions of privacy, either because the physical space being observed is universally considered to be private (e.g., bathrooms) or because the employer uses its right of access to obtain non-work-related information, should be avoided. For example, if an employer who is monitoring to assure compliance with a policy that prohibits personal use of computer equipment finds an email by a worker that is clearly personal, and the employer reads the entire contents of the email, the act of reading the whole document is more intrusive than simply examining the letter long enough to determine that it is private. An employer who discloses the contents of a personal message to other parties run a risk of liability for invasion of privacy.

While there are several variations on the tort of invasion of privacy, the three elements that must generally be established for an invasion of privacy claim are: (1) an intentional intrusion; (2) upon the seclusion, solitude, or private affairs of another; (3) which would be highly offensive to a reasonable person.⁷⁵

Texas courts require that the intrusion be unreasonable, unjustified, or unwarranted.⁷⁶ Thus, an employee's claim will not usually succeed when an employer has a reasonable, justifiable, purpose for examining email. A written policy stating that email is the property of the employer and that the employee has no privacy right in email on a city computer further strengthens the employer's position. Generally, so long as an employee is made aware that he or she has no privacy rights in email, a claim for invasion of privacy will not lie.⁷⁷

Even if an employee is not aware that his or her email may be examined by the employer, an employer's need to deter unprofessional and potentially illegal conduct may outweigh any privacy interest.⁷⁸

Conclusion

The previous sections dealing with privacy should be taken in context. This is not necessarily a "big brother" issue. Rather, the issue is more about maintaining

⁷³ 18 U.S.C. § 2511(2)(c).

⁷⁴ 18 U.S.C. § 2511(2)(a)(i); § 2701(c)(1).

⁷⁵ *Valenzuela v. Aquino*, 853 S.W.2d 512, 513 (Tex. 1993).

⁷⁶ *Billings v. Atkinson*, 489 S.W.2d 858, 860 (Tex. 1973); *K-Mart v. Trotti*, 677 S.W.2d 632, 636 (Tex.App.--Houston [1st Dist.] 1984, writ ref'd n.r.e.).

⁷⁷ See e.g., *Price v. City of Terrell*, 2000 WL 1872081 (N.D. Tex. 2000).

⁷⁸ *Smith v. Pillsbury Co.*, 914 F. Supp. 97 (E.D. Pa. 1996).

an efficient and lawsuit-free workplace. Further, nothing prohibits an employee from obtaining a private computer and email account to use at home for personal email correspondence.

Some people point to several possible drawbacks to an unnecessarily strict email policy. Autonomy is a strongly held value, and the use of highly restrictive policies in the workplace has a potential cost in terms of its effect on the worker's sense of dignity and personal integrity.

Email communication tends to be more informal and spontaneous than communicating with written memos. This quality can foster more efficient workplace communication and productive collaboration. Although restricting email activity to work-related communication seems reasonable and sensible, such a policy may be difficult to carry out in actual practice. A compromise position might be to allow personal use of E-mail to the extent that it doesn't interfere with an employee's productivity and job performance. Thus, city officials should visit with employees and local counsel to determine the level of restriction that is appropriate.

IV. CONCLUSION

Email is an amazing tool that has made many of our lives easier. As with any form of communication, using proper etiquette and complying with rules of common courtesy and applicable laws is essential to avoiding misunderstandings and/or legal liability.

Email is here to stay, and with a little common sense, self-awareness, and sound legal advice, city officials should continue to use this technology without fear.

V. SAMPLE FORMS AND POLICIES

(See next page)

City of Arlington Email Tips

- Provide orientation for new council members on the potential applicability of the open meetings, public information, and records retention statutes to electronic communications and electronically generated documents.
- If possible, provide a specially designated computer and e-mail address to each council member to be exclusively used for city related business.
- Avoid listing private e-mail addresses on official council member letterhead, stationary, official correspondence, or business cards.
- Program some disclosure language to automatically appear in every council member-generated reply message that advises senders that their e-mail responses may be subject to the public information statute for the locality.
- Caution council members against using e-mail to communicate with other council members on subjects and in situations where the e-mail communications would constitute a deliberation that might be subject to the open meetings statute.
- Discourage the use of e-mail by council members to communicate with groups or the entire membership of the city council through use of a group distribution list or series of e-mails to all or a group of individual council members. Emphasize the flow of e-mail communications channels should be with and through the city staff rather than between council members.
- Conspicuously label confidential attorney-client communications sent to council members. It may be helpful to insert a code such as "[C]" in the subject line in order to more readily identify privileged communications.
- Program some records retention files for council members to electronically file messages sent and received.
- Provide guidelines to council members on which items must be retained for records retention purposes and which items may be deleted (e.g., copies of messages or messages of no substantive or administrative value, depending upon the provisions of the records retention statute for the locality).
- Provide city staff to properly manage (electronically file and dispose of) e-mail communications for council members.
- Caution council members about transmitting information prohibited by public information statutes from disclosure. For example, one state recently prohibited the disclosure of citizen e-mail addresses except under certain circumstances. Texas Government Code, Sections 552.136, 552.137.
- Caution council members that once an e-mail document is created it may continue to exist indefinitely within the memories of various computers. E-mail communications thought to have been "deleted" can usually be retrieved by computer technicians in the event of litigation discovery.

ARLINGTON CITY COUNCIL E-MAIL RETENTION GUIDELINES

1. All e-mail is subject to the Council's **Records Retention Schedule**.
2. All e-mail is also subject to public disclosure under the **Public Information Act** (Open Records Act).
3. E-mails should be treated just like correspondence. The content of the e-mail will determine whether or not the e-mail should be retained and the proper retention period.
4. Usually, e-mails which schedule meetings or transmit copies of documents are routine correspondence under the retention schedule and may be disposed of when no longer of administrative value.
5. If the e-mail contains substantive comments, then it is probably not routine correspondence and must be retained in accordance with the Council's Records Retention Schedule.
6. The staff member or official generating and sending, or forwarding, an e-mail to City of Arlington staff and/or other persons and entities is responsible for retaining the message.
7. The City of Arlington staff member or official receiving an e-mail from someone other than City of Arlington staff or officials is responsible for retaining the message.

Texas State Library and Archives Commission

*Model Policy for Records Management Requirements for Electronic
Mail - DRAFT*

[LOCAL GOVERNMENT]

[DATE]

SECTION 1. INTRODUCTION

This policy applies to e-mail used within the government and e-mail used conjointly with the Internet, and does not supersede any state or federal laws, nor any other government policies regarding confidentiality, information dissemination, or standards of conduct. Generally, e-mail should be used only for legitimate government business; however, brief and occasional e-mail messages of a personal nature may be sent and received if the following conditions are met.

SECTION 2. GENERAL GUIDELINES

Personal use of e-mail is a privilege, not a right. Abuse of the privilege may result in appropriate disciplinary action. Employees need to keep in mind that all e-mail is recorded and stored along with the source and destination. Management has the ability and right to view employees' e-mail. Recorded e-mail messages are the property of the agency and therefore the taxpayers of the State of Texas. Thus, they are subject to the requirements of the Texas Public Information Act and the laws applicable to State records retention. Employees should be aware that when sending an e-mail message of a personal nature, there is always the danger of the employees' words being interpreted as official government policy or opinion. Therefore, when an employee sends a personal e-mail, especially if the content of the e-mail could be interpreted as an official government statement, the employee should use the following disclaimer at the end of the message:

"This e-mail contains the thoughts and opinions of [employee name]
and does not represent official [government name] policy."

[OPTIONAL] If the content of the e-mail contains sensitive or confidential information the employee may use the following message at the end of the message:

"This message contains information which may be confidential and
privileged. Unless you are the addressee (or authorized to receive
for the addressee), you may not use, copy or disclose to anyone the

message or any information contained in the message. If you have received the message in error, please advise the sender by reply e-mail and delete the message."

SECTION 3. RESTRICTIONS [OPTIONAL]

Personal e-mail should not impede the conduct of government business; only incidental amounts of employee time--time periods comparable to reasonable coffee breaks during the day--should be used to attend to personal matters. Racist, sexist, threatening, or otherwise objectionable language is strictly prohibited. E-mail should not be used for any personal monetary interests or gain. Employees should not subscribe to mailing lists or mail services strictly for personal use. Personal e-mail should not cause the government to incur a direct cost in addition to the general overhead of e-mail.

SECTION 4. POLICY

It is the policy of [NAME OF GOVERNMENT] to provide for the efficient, economical and effective management of electronic mail records in accordance with Texas Administrative Code (TAC), Chapter 7, Sections 7.71-7.79 and Local Government Code (LGC), Chapter 205, Sections 205.001-205.009 (*Local Government Bulletin B, Electronic Records Standards and Procedures*). TAC, Chapter 7, Section 7.72(d), provides that the governing body of a local government or designated records management officer must administer a program for the management of records created, received, maintained, used, or stored on electronic media.

The [NAME OF GOVERNMENT] desires to adopt a policy for that purpose and to prescribe guidelines and procedures for the management of electronic mail consistent with the Electronic Records Standards and Procedures and in the interest of cost-effective and efficient recordkeeping, including long-term records retention.

SECTION 5. DEFINITIONS

(1) Electronic mail message-A record created or received on an electronic mail system including brief notes, more formal or substantive narrative documents, and any attachments which may be transmitted with the message.

(2) Electronic mail receipt data-Information in electronic mail systems regarding the date and time of receipt of a message, and/or acknowledgment of receipt or access by addressee(s).

(3) Electronic mail system-A computer application used to create, receive, retain and transmit messages and other records. Excluded from this definition are file transfer utilities.

(4) Electronic mail transmission data-Information in electronic mail systems regarding the identities of sender and addressee(s), and the date and time messages were sent.

(5) Electronic media-All media capable of being read by a computer including computer hard disks, magnetic tapes, optical disks, or similar machine-readable media.

(6) Electronic record-The information that is maintained in electronic format in a computer for computer processing and the product of computer processing of that information that satisfies the definition of a government record in the Local Government Code, Chapter 201, Section 210.003(8).

(7) Electronic records system-Any information system that produces, manipulates, and stores state records by using a computer.

(8) Mailing list service-An electronic mailing list hosting service (e.g., Listserv) used for discussions and announcements within a specified group of individuals. Subscribers to the service participate by sending information to and receiving information from the list using electronic mail messages.

(9) Records management officer-The person who administers the records management program established in each local government under the Local Government Code, Chapter 203, Section 203.026.

(10) Local government record- Any document, paper, letter, book, map, photograph, sound or video recording, microfilm, magnetic tape, electronic medium or other information recording medium, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by a local government or any of its officers or employees pursuant to law, including an ordinance, or in the transaction of public business. The term does not include:

(A) Extra identical copies of documents created only for convenience of reference of research by officers or employees of the local government;

(B) Note, journals diaries, and similar documents created by an officer or employee of the local government for the officer's or employee's personal convenience;

(C) Blank forms;

(D) Stocks of publications;

(E) Library and museum materials acquired solely for the purposes of reference of display;

(F) Copies of document in any media furnished to members of the public to which they are entitled under Chapter 552, Government Code or other state law;

(G) Any records, correspondence, notes memoranda or documents, other

than a final written agreement described by Section 2009.054(c), Government Code, associated with a state department of institution, local government, special district, or other political subdivision of the state participated as a party, facilitated as an impartial third party, or facilitated as the administrator of a dispute resolution system or organization.

SECTION 6. SCOPE

This policy applies to any electronic mail messages created, received, retained, used, or disposed of using the [NAME OF GOVERNMENT'S] electronic mail system.

SECTION 7. RETENTION REQUIREMENTS

The [NAME OF GOVERNMENT'S] approved Control Schedule or Declaration of Compliance with the *Local Government Records Retention Schedules* provide access to the record series and the retention period for each series. It is the content and function of an e-mail message that determines the retention period for that message. All e-mail sent or received by a government is considered a government record. Therefore, all e-mail messages must be retained or disposed of according to the government's retention requirements. E-mail generally (but not always) falls into two common record series categories. These are:

Local Schedule GR, 1000-26, Correspondence and Internal Memoranda:

(b) Administrative – Correspondence and internal memoranda pertaining to or arising from routine administration or operation of the policies, programs, services, and projects of a local government. Retention: 2 years.

(c) Routine – Correspondence and internal memoranda such as letters of transmittal, requests for publications, internal meeting notice and similar routine matters. Retention: AV (after purpose of record is not longer deemed administratively valuable.)

SECTION 8. USER RESPONSIBILITIES

It is the responsibility of the user of the e-mail system, with guidance and training from the Records Management Officer, to manage e-mail messages according to the government's established retention periods. It is the responsibility of the sender of e-mail messages within the government's e-mail system and recipients of messages from outside the government to retain the messages for the approved retention period. Names of sender, recipient, date/time of the message, as well as any attachments must be retained with the message. Except for listserv mailing services, distribution lists must be able to identify the sender and recipient of the message. User responsibilities may be mitigated by the use of a server level automated classification system.

SECTION 9. MAINTENANCE OF ELECTRONIC MAIL

Records created using an e-mail system may be saved for their approved retention period by one of the following:

- (1) Print message and file in appropriate hard copy file.
- (2) Place in folders and save on personal network drive or C:drive.
- (3) Save to removable disk. 3.5" disks are not recommended for retention periods of more than one year due to the instability of this medium.
- (4) Transfer to an automated records management software application.
- (5) Managed at the server by an automated classification system.

Note: Government may include specific instructions for saving e-mail messages to a hard drive. For example using Microsoft Outlook E-mail Application:

How to create a personal folder for e-mail that resides on the C: Drive (your hard drive).

1. Open Outlook
2. Click on "Tools"
3. Click on "Services"
4. Click on the "Add" button
5. Click the bottom line in the text box that says "Personal Folders"
6. This box allows you to designate the drive and folder you want your e-mail to go to. It will default to the Outlook folder. You might want to direct it instead to a folder you have created. Once you designate the folder (at the top of the text box), then name the file that your e-mails will reside in and click "OK" or "Apply" whichever is listed.
7. Now your personal file should appear on the left-hand column of your outlook screen. You can add subdirectories to this (just like you would with the "inbox"). If you file your e-mail here it avoids server problems and gives you some more leeway in storing your files.

SECTION 10. DISPOSITION OF ELECTRONIC MAIL

The process for the legal disposition of government records (including electronic mail) is subject to the same documentation requirements as any other format or medium. This usually requires management permission and some type of disposition log to adequately document disposition and destruction of electronic records. (Local Governments are not required to keep a disposition/ destruction log but the practice is strongly advised.) Section 7.78 of the *Electronic Records Standards and Procedures* (relating to the Destruction of Electronic Records) states that:

- (a) Electronic records may be destroyed only in accordance with the Local Government Code, Section 202.001
- (b) Each local government must ensure that:
 - (1) Electronic records scheduled for destruction are disposed of in a manner that ensure protection of any confidential information; and

(2) Magnetic storage media previously used for electronic records containing confidential information are not reused if the previously recorded information can be compromised by reuse in anyway.

CITY OF _____ COMPUTER USE POLICY
Sample Only - Consult Local Counsel Prior to Adoption

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Exhibit "A" - City of _____ Employee Technology Use Agreement

Exhibit "B" - City of _____ Internet/Online Services Use Request

SECTION 1 - PURPOSE OF THIS POLICY

The purpose of this policy is to establish guidelines for the operation of the City's computer system, including both integrated and non-integrated components, and to provide direction as to the appropriate usage of electronic mail (email) and the Internet provided by the City of _____. This policy is intended to protect the property of the City of _____ and to facilitate an efficient working environment.

This policy applies to all personnel utilizing City equipment, software and technology.

SECTION 2 - USE OF THE INTERNET AND E-MAIL

Only those employees who have been specifically authorized in writing by proper authority to use the Internet for City of _____ business shall be allowed to access the Internet, and the sites that are accessed by those who are authorized shall be limited to those sites that relate to the necessary business of the City of _____.

The Internet and email system hardware is to be exclusively used for the purpose of conducting the business of the City of _____, and is the property of the City of _____.

Therefore, all electronic messages completed, sent, or received on the Internet and email system are, and remain, the sole property of the City of _____.

The use of email is public, and is a privilege which is subject to revocation at any time for use that is in conflict with any provision of this policy. Restrictions may be placed upon email use to protect the City and its resources.

Email is not considered private. Therefore employees should not transmit confidential information with this system. Any messages may be utilized in litigation and disciplinary proceedings.

SECTION 3 - MONITORING

The City reserves the right to access and disclose all messages created, sent, and received through its electronic mail system. All electronic messages are retrievable and may be inspected by the City Manager or any other City staff member designated by the City Manager.

The City reserves the right to utilize Internet Surveillance Programs which traces users' steps and monitors employee use of the email system or the Internet. Employees should not consider their Internet usage or email communications to be private.

SECTION 4 - PERMITTED USES OF THE INTERNET

The following are given as examples of permitted uses of the Internet:

- I. Research/Education related to City-related business, communication with professional associations and other governmental entities, universities, businesses and/or individuals associated with the facilitation of City business.
2. Filing of reports relating to various areas of City operations that are required or permitted by state and federal agencies.
3. Distribution of information to the general public under City guidelines and policies for the release of information pursuant to the Texas Public Information Act and other applicable laws.
4. Communication among City employees and professional colleagues, which facilitates work assignments and professional discussion in a work-related field of knowledge.
5. Purchasing, communication with vendors and suppliers, and receiving quotes and obtaining specifications for equipment/material.
6. Registration for conferences, schools and seminars.
7. Making arrangements (airline, hotel, etc.) for travel on City business.
8. Obtaining weather reports.
9. Researching/obtaining news reports from newspapers, publications and other media sources.
10. Receipt of newsletters, bulletins, reports, etc. from professional organizations.
- II. Announcements of personnel vacancies.
12. Any other use that is related to the City's business that is not prohibited by copyright or any other provision of this policy, or any other City policy or state or federal law.

SECTION 5 - PROHIBITED USES OF INTERNET AND EMAIL

- I. Use of the Internet or email system for personal or commercial ventures, religious or political causes, outside organization, or other non job-related matter.
2. Use of the system to create any offensive or disruptive messages. Among those are messages that are unlawful, defamatory, libelous, pornographic, profane, threatening, obscene, harassing, offensive or unprofessional, or that are disrespectful of others, or those that contain sexual implications, racial slurs, gender-specific comments, or any other comment that offensively addresses

someone's age, sexual orientation, race, physical attributes, religious or political beliefs, national origin or disability.

3. Accessing any site that is sexually or racially offensive or discriminatory, displaying or downloading or distributing any sexually explicit material, or violation of the City's confidentiality policy.
4. Buying, ordering or bidding on any item that is not properly authorized by proper authority for purchase by the City.
5. Playing games on City of _____ computers is prohibited, except in the case where the employee is on standby duty with no other job function being required at that time, and is specifically authorized to do so by the department head.
6. Gaining, or attempting to gain, unauthorized access to the City's proprietary network or computer system or any other proprietary network or computer system.
7. Any attempt to obstruct other employee's work by consuming gratuitously large amounts of system resources or by deliberately crashing any City computer system.
8. Any attempt to damage computer equipment or software.
9. Any attempt to alter software configurations.
10. Any attempt to cause degradation of system performance.
11. Any use of any City workstation for illegal or criminal purpose.
12. Any violation of copyright laws of software licensing agreements.
13. Downloading or installation of any unauthorized software.
14. Participation in chat rooms.
15. Sending or receiving anonymous e-mail, encrypted messages, or chain letters.
16. Messages shall not be transmitted using another person's name or under an assumed name.
17. Unless specifically authorized to do so by proper authority, employees may not retrieve or read any Internet or email messages for which they are not the intended and appropriate recipient.

SECTION 6 - SOFTWARE SECURITY

All software contained on CD's or disks that are provided with computers and related equipment that is purchased by the City, or those that are directly purchased by the City, are to be kept in a secure location by the appropriate department head, and are not to be used or loaned in any manner that is not consistent with the copyright provisions that apply.

SECTION 7 - PASSWORDS

Personal passwords are not an assurance of confidentiality, and the Internet itself is not secure. The confidentiality of any message should not be assumed. Even when a message is erased, it is still possible to retrieve and read the message.

Passwords do not belong to the user, as they are the property of the City of _____ and are utilized to protect against non-authorized persons accessing the network system. Employees must disclose all passwords to the designated authority within the City of _____ or they are invalid and cannot be used.

If a user needs to access a different computer than the one that is usually used, the user shall log in using his/her own password.

Users shall not share their password with anyone else other than upon the direction of the City Manager or other City staff member designated by the City Manager.

Users shall not allow other persons to perform any activity with their password. Users are responsible for all activity performed with their password regardless of how it was obtained.

SECTION 8- PUBLIC INFORMATION REQUESTS

All requests for information contained on City computer hard drives or discs that emanate from sources external to the City shall be handled pursuant to the State of Texas Public Information Act as defined in the City's policy for the release of public information.

SECTION 9- COPYRIGHT RESTRICTIONS

The unauthorized reproduction or distribution of copyrighted materials, except as permitted by the principles of "fair use", is prohibited by U. S. copyright law (Title 17, U. S. Code). Any software or other material downloaded (received) or uploaded (sent) by City of _____ computers may be used only with the explicit permission of the copyright holder.

Prior written authorization from the appropriate department head is required before introducing any software into the City of _____ computer system.

Employees may not download entertainment software, games or any other software unrelated to their work.

Any responsibility for any consequences of copyright infringement lies with the user. The City expressly disclaims any liability or responsibility arising from access to or use of information obtained through its electronic information systems, or any consequences thereof.

Unlawful activities will be dealt with in a serious and appropriate manner, and the user may be subject to prosecution by local, state or federal officials. Additionally, disciplinary action, up to and including termination, could be applied.

SECTION 10 - NO CITY REPRESENTATION

Only authorized employees may communicate on the Internet on behalf of the City of _____.

Employees may not express opinions or personal views that could be construed as being those of the City of _____.

Employees may not state their City affiliation on the Internet unless required as part of their assigned duties.

SECTION 11 - EQUIPMENT MAINTENANCE/PROTECTION

Computers are to be cleaned only with compressed air or a moist, lint free rag. Water or cleaning fluid is not to be used on the keyboard, monitor or printer.

Should any computer equipment get wet, the machine is to be turned off and disconnected from the power source. The equipment is not to be turned on again until it has been confirmed that the equipment is moisture free.

In the event of a power outage, the computer and printer are to be disconnected from the power source, and are not to be reconnected until the power source returns to normal.

All computer equipment is to be plugged into an approved surge protector, and never is to be connected directly to the power source.

Repairs and/or modifications to equipment are to be performed only by qualified technicians designated by the appropriate City authority .

SECTION 12 - VIRUS PROTECTION

All City of _____ computers are to be equipped with up-to-date virus protection software, and all external software that is introduced into City computers is to be checked for viruses before use in the system.

Users shall leave the virus protection software enabled at all times. Anti-virus software is to be kept current by ensuring that updated revisions are downloaded at such intervals as are recommended by the vendor.

It should be noted that the virus detection software will detect viruses, but will not automatically eliminate them. Therefore, the user must follow the prompts from the virus protection software.

Emails that do not clearly identify the sender are not to be opened. E-mails from senders that you do not recognize are not to be opened.

Email attachments that are executed files, with an .EXE or .COM extension, are not to be opened without first scanning them with a virus checker and confirming their legitimacy.

SECTION 13 - USE OF SCREEN SAVERS/BACKGROUNDS

No screen savers or background are to be used on any City of _____ computer that is deemed to be offensive or inappropriate by the responsible department head.

SECTION 14 - VIOLATIONS OF THIS POLICY

Any violation of this policy or use of the Internet or email for improper purposes shall subject the employee to loss of computer access and/or disciplinary action, including immediate termination.

SECTION 15 - EXIT FROM INTERNET

When not actively utilizing Internet service, users shall terminate the Internet connection.

SECTION 16 - EMPLOYEE SEPARATION

Upon separation from the City's employment, the former employee's access to the City's computer system and all of its components shall be immediately revoked.

SECTION 17 - EXECUTION OF FORMS

Exhibit "A" - Employee Agreement Form: This form confirms that the user employee will read, understand, and comply with all of the provisions of this policy. All employees whose job duties require or allow use of the City's technology shall be required to sign this form after they have read the policy.

Exhibit "B" - Internet/Online Services Use Request Form: Execution and approval of this form is required for all employees whose job duties require or allow the use of Internet/Online Services.

Exhibit " A " - City of _____ Employee Technology Use Agreement:

I have read and I understand all of the terms and conditions enumerated in the City of _____ Computer Use Policy, and I agree to fully abide by all provisions of this policy, and as may hereafter be amended.

Employee Signature

Department

Date

Windcrest councilwoman: 'Undesirable' kids ruining elementary school

By Gilbert Garcia

June 4, 2016 Updated: June 4, 2016 7:23pm



Photo: Courtesy Photo /City Of Windcrest

Councilwoman Kimberly Wright of Windcrest

Kimberly Wright is a public servant who seems to be living in her own private Idaho.

For one thing, Wright, a first-term city councilwoman in Windcrest, doesn't recognize the existence of the country in which she's living.

In a 2015 application for a place on the Windcrest ballot, Wright was asked to affirm her U.S. citizenship. She pointedly crossed out "United States" on the form, and replaced it with "Texas," so that the sentence read: "I am a citizen of Texas."

In a March 16 federal tax filing with the Internal Revenue Service, Wright crossed out a line next to the space for her signature. The line stated, "U.S. Citizen," but she replaced it with "Texas resident."

At council meetings, Wright refuses to participate in the pledge of allegiance, according to City Hall sources.

Wright did not respond to an interview request for this column.

If Wright, 56, disregards the validity of the federal government, she's also not too sold on Windcrest's municipal power. During her first seven months in office, Wright has fought against a Windcrest ordinance prohibiting residents from keeping hens in their backyards.

During a recent online discussion with Windcrest residents about the issue, Wright made the confounding argument that "the city of Windcrest only has jurisdiction over property the city owns. Therefore, the city of Windcrest cannot tell you what to do on your property."

Wright added, "Do you see anywhere on your deed where the city of Windcrest owns your property? If no, then you have every right to have chickens."

Ultimately, she dismissed the importance of the city ordinance by stating, "Codes are not laws."

In fact, that's exactly what codes are: systematic collections of laws. If Wright considers ordinances passed by the City Council to be invalid proclamations meant to be flouted, then why did she bother running for a seat on that council?

Wright, a self-employed geologist who defines herself as part of the Ron Paul, liberty-loving wing of the Republican Party, is viewed by her opponents as a stubborn obstructionist. For the past three years, Windcrest has sprayed for mosquitoes, and this year the issue has more urgency because of concerns

about the spread of the Zika virus. Wright objects to the idea. She also has opposed an increase in funding for city parks.

The biggest controversy surrounding Wright's short stint on the council, however, has nothing to do with City Hall business.

Last month, Wright responded to a constituent's email regarding the quality of education in Windcrest.

"Doubling the population of the elementary was a very bad idea," Wright wrote back. "As a result, Windcrest Elementary has plummeted from an exemplary school to merely acceptable because the new population has come from undesirable neighborhoods outside of our city."

Is there any way to read that "undesirable neighborhoods" reference other than to conclude that Wright is blaming minority children from blue-collar families for lowering the standards of her local elementary school? Is there any interpretation by which her email is anything other than shameful?

"I guess she wants that school to be all-Windcrest, all-white," said Rick Cockerham, a Windcrest resident and outspoken critic of Wright. "I think even people who voted for her are really disappointed and wondering what they can do."

Gerd Jacobi, Windcrest's Place 1 councilmember, said Wright's email was "detrimental" to the community she represents.

"It's putting down the people that are coming to our school and saying that they're basically scum," Jacobi said.

Wright's statement was not only insensitive, it ignored the demographic realities in Windcrest.

The town, which has a population of approximately 6,000, is a popular community for senior citizens, and therefore has a small pool of school-age kids.

According to the 2010 U.S. Census, only 15.8 percent of Windcrest residents are under 18 (compared to 26.8 percent for the city of San Antonio). So Windcrest Elementary depends on an infusion of children from outside Windcrest to get enrollment levels up to satisfactory levels.

I'd like to visit with Wright and talk about these issues, but I'm not sure she'd want to sit down with an undesirable like me.

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City Council Agenda Item Report

June 27, 2016

Contact – Mayor Alan E. Baxter
abaxter@windcrest-tx.gov

Discuss and Act

SUBJECT: MAYOR PRO TEMPORE SELECTION

1. **BACKGROUND/HISTORY – FOR AS LONG AS I CAN REMEMBER AND TO THE BEST OF MY ABILITY TO GO BACK AND RESEARCH, THE ELECTED MAYOR HAS CHOSEN A MAYOR PRO-TEMPORE AND IT WAS A CUSTOM THE COUNCIL APPROVE THIS SELECTED PERSON. THIS TRADITION CHANGED WITH THE NEW COUNCIL JUST THIS LAST NOVEMBER. I BELIEVE THIS NEW METHOD OF DECIDING A MAYOR PRO-TEMPORE NEEDS TO BE ADDRESSED AGAIN.**
2. **FINDINGS/CURRENT ACTIVITY – THIS NEEDS TO BE ADDRESSED AGAIN. THE MAYOR PRO-TEMPORE IS AN IMPORTANT POSITION. IT IS A POSITION THAT IS VOTED ON BY THE COUNCIL.**
3. **FINANCIAL IMPACT – NONE. I BELIEVE IT WILL ACTUALLY HAVE A POSITIVE FINANCIAL IMPACT.**
4. **ACTION OPTIONS/RECOMMENDATION – RETURN TO TRADITION.**