

City of Windcrest



DEPARTMENT HEAD REPORTS @ 5 P.M.

CITY COUNCIL MEETING & FISCAL YEAR 21/22 BUDGET WORKSHOP @ 6 P.M.

JULY 19, 2021

CITY COUNCIL CHAMBERS @ 8601 MIDCROWN

DHR @ 5 P.M. & CCM @ 6 P.M.

NOTICE IS HEREBY GIVEN THAT A CITY OF WINDCREST CITY COUNCIL MEETING AND FISCAL YEAR 2021/2022 BUDGET WORKSHOP WILL BE HELD AT WINDCREST CITY HALL LOCATED AT 8601 MIDCROWN, WINDCREST, TEXAS ON THE 19th DAY OF JULY 2021, STARTING AT 6:00 P.M. DEPARTMENT HEAD REPORTS WILL BE HEARD AT 5:00 P.M.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE EVENING OF JULY 19, 2021 AND TO RECONVENE THE MEETING ON THE FOLLOWING DAY, JULY 20, 2021 AT 9:00 A.M. AT THE WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS.

NOTICE OF ASSISTANCE AT THE PUBLIC MEETING

The City of Windcrest Council Chambers are wheelchair accessible, and accessible parking spaces are available. In compliance with Americans with Disabilities Act, the City of Windcrest will provide reasonable accommodations for persons attending the meeting. To better serve you, requests should be received 48 hours prior to the meeting. Please contact the City Secretary's Office, at 210-655-0022 ext. 2150 or Fax 210-655-8776, or 711 Texas Relay.

I. CALL TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE AND INVOCATION

IV. MONTHLY DEPARTMENT HEAD REPORTS FOR MONTH ENDING JUNE FOR FY2020/2021

- a) Briefing and discussion on the monthly Fire Department reports for the month of June, to include Summary of Calls along with response times for the City, County, and Annex area. [Dan Kramer, Fire Chief]
- b) Briefing and discussion on the monthly Windcrest Volunteer Fire Association financial report for the month of June. [Daniel Andrade, President]
- c) Briefing and discussion on the monthly Police Department reports including Code Enforcement and Animal Control reports for the month of June. [Darrell Volz, Chief of Police]

- d) Briefing and discussion on the monthly Municipal Court report for the month of June. [Claudia Carrera, Municipal Assistant Court Administrator]
- e) Briefing and discussion on the monthly Public Works and Landscaping reports for the month of June. [Chris Gamboa, Interim Director of Public Works]
- f) Briefing and discussion on the monthly City of Windcrest Economic Development Corporation report for the month of June. [Jennifer Newman, President of City of Windcrest Economic Development Corporation]
- g) Briefing and discussion on the monthly Office of the City Secretary reports for the month of June. [Rachel C. Dominguez, City Secretary]
- h) Briefing and discussion on Civic Center, past and upcoming special events. [Elizabeth Dick, Civic Center and Special Events Specialist]

V. CITIZENS TO BE HEARD/CITIZEN PARTICIPATION

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

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

VI. PRESENTATIONS

- a) City Council will receive a presentation from Rose Mary Fry, Degrees of Work, and may have discussion on the finalized City of Windcrest 2021-2023 Strategic Plan. [Dan Reese, Mayor]
- b) City Council will receive a presentation from David Hook, Parks and Recreation Chairman, on the 2021 Parks and Recreation Open Space Plan, approved by the Parks and Recreation Commission, recommended for adoption consideration by the Windcrest City Council. [Dan Reese, Mayor]
- c) City Council will receive a presentation from David Hook, Parks and Recreation Chairman, and may have discussion on a recommendation approved by the Parks and Recreation Commission, on the development of a dog park in the City of Windcrest. [Rafael Castillo, Jr., City Manager]
- d) City Council will receive an update, from Leonard Young, City Engineer, and may have discussion on proposed bond projects to be placed on the November 2, 2021 Special Bond Election ballot. [Rafael Castillo, Jr., City Manager]
- e) City Council will receive an update and presentation from Daniel Andrade and may have discussion on the Windcrest Volunteer Fire Association Audit. [Rafael Castillo, Jr., City Manager]

- f) City Council will receive a presentation from Dan Kramer, Fire Chief and may have discussion on the status of the American Rescue Plan Act of 2021 (Coronavirus Local Fiscal Recovery Funds). [Cindy Strzelecki, Councilmember Place 2]

VII. FINANCIAL REPORTS

- a) Presentation, discussion, and acceptance of the unaudited monthly financial report for the month ending May 31, 2021 (FY20/21). [Rafael Castillo, Jr., City Manager]
- b) Presentation, discussion, and acceptance of the unaudited monthly financial report for the month ending June 30, 2021 (FY20/21). [Rafael Castillo, Jr., City Manager]
- c) Presentation, discussion and acceptance of the City of Windcrest Third Quarter Investment Report for the period duration April 1, 2021 – June 30, 2021. [Rafael Castillo, Jr., City Manager]

VIII. ORDINANCE

- a) City Council will review, discuss, and take action on Ordinance 2021-008(O), an ordinance authorizing an interlocal agreement with the City of San Antonio for concurrent jurisdiction of criminal cases, punishable by fine only, that are committed within two hundred (200) yards of the city limits. [Rafael Castillo, Jr., City Manager] **2nd Reading**
- b) City Council will review, discuss, and take action on Ordinance 2021-009(O), an ordinance amending the general fund of the municipal budget for fiscal year 2020/2021, in the amount of \$310,000.00 in order to balance the 2020-2021 fiscal year budget. [Rafael Castillo, Jr., City Manager] **1st Reading**

IX. RESOLUTION

- a) City Council will review, discuss, and take action on Resolution 2021-524(R), a resolution adopting the City of Windcrest 2021-2023 Strategic Plan. [Dan Reese, Mayor]
- b) City Council will review, discuss, and take action on Resolution 2021-525(R), a resolution updating the names of authorized representatives of the City of Windcrest to approve banking transactions at Frost Bank. [Rafael Castillo, Jr., City Manager]
- c) City Council will review, discuss, and take action on resolution amending the names of authorized representatives of the City of Windcrest to approve financial transactions at TexPool/TexPool Prime. [Rafael Castillo, Jr., City Manager]
- d) City Council will review, discuss, and take action on Resolution 2021-526(R), a resolution to accept available and qualifying reimbursement funds from the American Rescue Plan Act Coronavirus Local Fiscal Recovery Funds (CLFRF) applied for. [Rafael Castillo, Jr.]

X. DISCUSSION & ACTION

- a) City Council will review, discuss and may take action on proposed 2021 bond projects to be place on the November 2, 2021 Special Election ballot. [Rafael Castillo, Jr., City Manager]
- b) City Council will review, discuss and may take action on the development of a dog park in the City of Windcrest. [Wes Manning, Councilmember Place 1]

- c) City Council will review, discuss, and may take action on setting dates for the Proposed FY 2021 – 2022 Budget Public Hearings. [Rafael Castillo, Jr., City Manager]
- d) City Council will review, discuss, and may take action on an ordinance approving and adopting a budget for operating the municipal government of the City of Windcrest for fiscal year beginning October 1, 2021 and ending on September 30, 2022; appropriating money for the various funds and purposes of such budget including appropriations of money to pay interest and principal sinking fund requirements on all indebtedness; providing a savings and severability clause; repealing all ordinances and appropriations in conflict with the provisions of this ordinance; and establishing an effective date. [Rafael Castillo, Jr., City Manager]
- e) City Council will review, discuss, and may take action on an ordinance adopting the tax rate and levying a tax upon all property subject to taxation within the City of Windcrest, Texas, for the 2022 tax year for the use and support of the municipal government of the City of Windcrest for the fiscal year beginning October 1, 2021, and ending on September 30, 2022; apportioning said levy among the various funds and items for which revenue must be raised including providing a sinking fund for the retirement bonded debt of the city; and establishing an effective date. [Rafael Castillo, Jr., City Manager]

XI. FISCAL YEAR 2021/2022 BUDGET WORKSHOP

- a) City Council will review, discuss, and may take action on the following City of Windcrest Fiscal Year 2021/2022 Proposed Budgets:
 - i. General Fund Accounts
 - Revenues
 - Administration
 - Police Department
 - Fire Department
 - Special Services
 - Parks and Recreation
 - Fleet Mechanic
 - Court
 - Facility Division
 - Civic Center
 - Contract Services
 - Tech Support
 - Public Works
 - Animal Control
 - Code Enforcement
 - Finance
 - City Management
 - Pool
 - Post Office
 - Human Resource
 - Capital
 - ii. Garbage Fund
 - iii. Debt Service Fund
 - iv. Asset Seizure Fund (Federal)

- v. Asset Seizure Fund (State)
- vi. County Fire Contribution Fund
- vii. School Crossing Guard Fund
- viii. Police Donations Fund
- ix. Police Education Training Fund
- x. Roosevelt Scholarship Fund
- xi. Court Technology Fund
- xii. Court Building Security Fund
- xiii. Hotel Occupancy Tax Fund
- xiv. Economic Development Corporation (EDC)
- xv. Windcrest Crime Control Prevention District (WCCPD)
- xvi. Street Fund – Capital Improvement Projects (CIP)
- xvii. Public, Education, and Government
- xviii. 2019 Series A Bond
- xix. 2019 Series B Bond

XII. CITY MANAGER’S REPORT

XIII. EXECUTIVE SESSION

The City Council will convene in closed session to discuss the following matters:

- a) Pursuant to Texas Government Code Sec. 551.071 (consultation with attorney) regarding Sales Tax Assurance.

XIV. 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.

XV. ADJOURNMENT

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

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

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

ATTENDANCE BY OTHER ELECTED OR APPOINTED OFFICIALS:

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

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two (72) hours prior to the meeting on July 19, 2021.

BY: Rachel C. Dominguez, City Secretary

Windcrest Fire Department

**Monthly Report
For June 2021**



- **Assistant Chief attended Fire Chief Development Program Phase II**
 - **Working with Medical Director and PD to complete a Narcan class along with other trainings for PD**
 - **New Medical Protocols being rolled out**
-

- **TCFP Inspection- passed with no violations**
 - **Firefighter spotlights**
 - **Participated in the following**
 - **Community Health & Resource fair**
 - **Fiesta Especial**
-



- Final Inspection on Platform 187
-

Apparatus Status

- **Engine 187 is in service**
 - **Engine 187B is in service**
 - **Brush 187 is in service**
 - **Squad 187 is in service**
 - **Utility 187 is in service**
 - **Chief 187 is in service**
 - **AC 187 is in service**
 - **FM 187 is in service**
-

Current Projects

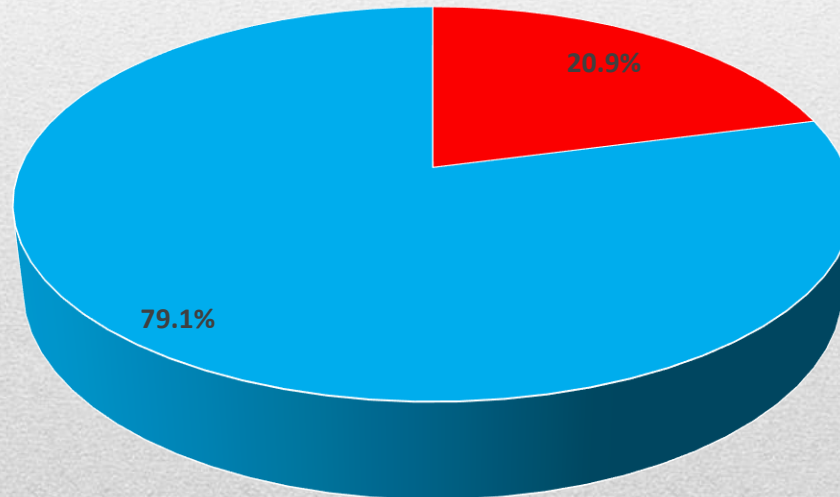
- **Developing Department Strategic Plan**
 - **Needed for Center for Public Safety Excellence Accreditation**
 - **Will identify goals of the department**
 - **Will identify capital needs of the department**
 - **Center For Public Safety Excellence Accreditation**
 - **Timeline will be 3-5 years**
 - **Texas Fire Chiefs Association Best Practices**
 - **Should submit for peer review mid-2022**
-

Volunteer Hours

Name	Oct. 2020	Nov. 2020	Dec. 2020	Jan. 2021	Feb. 2021	Mar. 2021	Apr. 2021	May. 2021	June. 2021	July. 2021	Aug. 2021	Sept. 2021	Total
Capt. Arnold	56.56	44.97	33.65	47.83	34.66	OUT	OUT	OUT	OUT				217.67
Engineer Martinez	41.45	46.96	0	44.67	118.34	92.72	114.13	85.67	14.43				558.37
FF Bishop	34.22	48	38.5	11.5	40	22	41	6.5	0				241.72
FF Budzinski	54.79	59.49	77.09	85.13	74.5	78.43	42.45	84.48	56.78				613.14
FF J. Gonzales	72.55	0	0	0	19.65	41.23	20.41	28.34	48.23				230.41
FF Hernandez	72.7	37.85	42.26	80.67	71.62	67.32	37.6	29.27	68.57				507.86
FF Paris	171.71	192.73	214.82	346.44	370.77	298.78	299.57	131.23	154.88				2180.93
FF Ramirez	38.13	0	0	36.98	31.35	0	19.54	16.15	44.5				186.65
Cadet J Arenas	216.78	122.12	106.24	112.54	254.54	189.14	136.87	110.55	142.7				1391.48
Prob. W. Baumann	118.46	89.19	156.78	90.72	153.22	90.71	86.86	71.28	61.6				918.82
Prob. J. Chavez	23.88	46.76	173.04	43.37	92.28	125.53	58.95	53.61	88.79				706.21
Cadet. S. Compean	14	52.58	51.78	62.44	41.65	54.2	47.79	51.11	44.16				419.71
Cadet. B. Jones	46.8	96.76	0	114.53	144.7	100.12	112.02	78.24	82.23				775.4
Cadet. Tannert	85.57	121.21	196.56	246.21	200.02	119.24	96.36	138.32	86.32				1289.81
Cadet. Telfer				55.02	119.1	63.95	91.44	106.73	74.41				510.65
Cadet. Luevanos					57.04	15.93	38.76	30.15	96.01				237.89
Cadet A. Throne						0	18.22	30.33	43.71				92.26
Cadet A. Pena						38.95	26.93	38.58	36.08				140.54
Cadet. A. Basen								43.24	50.41				93.65
Cadet W. Ramirez								35.16	37.35				72.51
Cadet. C. Meza								78.75	114.73				193.48
Total	1255.25	1245.62	1302.45	1424.58	1833.32	1455.51	1346.68	1289.12	1345.89	0	0	0	12498.42

Summary Calls 2021

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Fire	30	60	28	22	24	23						
EMS	69	84	73	73	71	87						

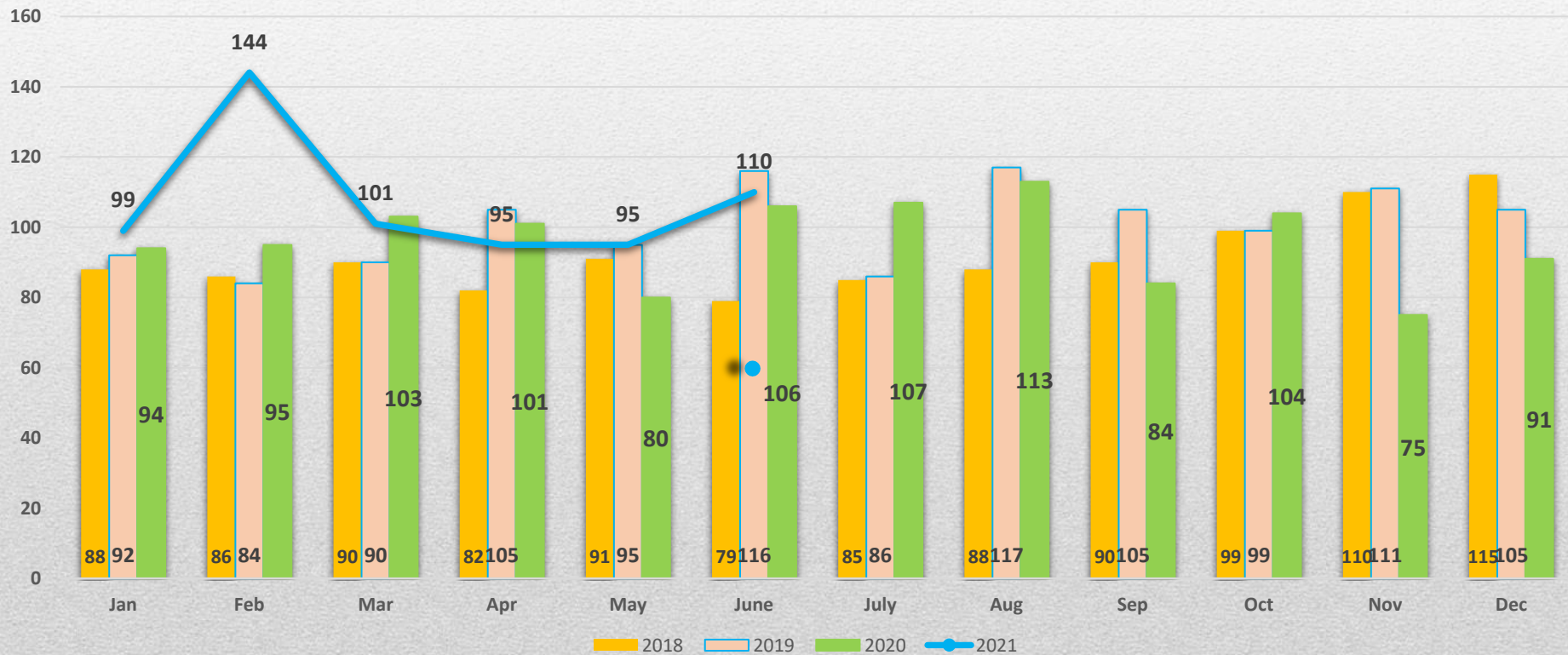


■ Fire ■ EMS

Historic Total Monthly Call Volume

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
2018	88	86	90	82	91	79	85	88	90	99	110	115
2019	92	84	90	105	95	116	86	117	105	99	111	105
2020	94	95	103	101	80	106	107	113	84	104	75	91
2021	99	144	101	95	95	110						

Total Calls





Dan Kramer

Fire Chief/Emergency Management Coordinator

Windcrest Fire Department

firechief@windcrest-tx.gov

210-655-0022 ext. 2180

Projected Income

	Orig Budg	Amen Bud	Cur Per	YTD	Budget bal
SODA SALES	\$400.00	\$400.00	\$0.00	\$0.00	-\$400.00
GENERAL DONATIONS	\$4,000.00	\$4,000.00	\$4.18	\$3,386.69	-\$613.31
GALA/PICNIC REVENUE	\$35,000.00	\$35,000.00	\$6,581.14	\$6,619.90	-\$28,380.10
COMMUNITY OUTREACH	\$1,000.00	\$1,000.00	\$182.08	\$954.49	-\$45.51
FILL THE BOOT	\$35,000.00	\$83,000.00	\$0.00	\$83,664.88	\$664.88
RESERVED TO OPERATIONS	\$0.00	\$15,000.00	\$0.00	\$0.00	-\$15,000.00
EMT/CARD CLASSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$75,400.00	\$138,400.00	\$369.06	\$94,625.96	-\$43,774.04

BUDGETED EXPENSES

	Origl Budg	Amen Budg	Cur Per	YTD	Budget Bal
SODA MACHINE	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
STORAGE	\$2,500.00	\$2,500.00	\$186.00	\$1,508.40	\$991.60
PICNIC & GALA GROSS EXPENSES	\$20,000.00	\$20,000.00	\$502.13	\$6,187.98	\$13,812.02
COMMUNITY OUTREACH	\$3,000.00	\$3,000.00	\$651.23	\$1,454.37	\$1,545.63
TECHNOLOGY FUNDS	\$5,000.00	\$5,000.00	\$0.00	\$25.00	\$4,975.00
ADMINISTRATION	\$1,000.00	\$1,000.00	\$0.00	\$630.77	\$369.23
ASSOCIATION FUNCTIONS	\$1,500.00	\$1,500.00	\$0.00	\$1,268.25	\$231.75
FIRE/EMS EQUIPMENT	\$15,000.00	\$15,000.00	\$1,605.38	\$2,471.12	\$12,528.88
TRAINING	\$15,000.00	\$25,000.00	\$2,077.85	\$12,032.58	\$12,967.42
TRAINING TRAVEL EXPENSES	\$3,000.00	\$5,000.00	\$0.00	\$3,321.59	\$1,678.41
AUXILIARY FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCHOLARSHIP FUNDS	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
CHARITY DONATIONS	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00
SURITY BOND	\$200.00	\$200.00	\$0.00	\$0.00	\$200.00
APPARATUS RESERVED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LEGAL SERVICES	\$5,000.00	\$5,000.00	\$0.00	\$250.00	\$4,750.00
EMERGENCY EXPENSES	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00
Dorm	\$0.00	\$3,000.00	\$438.50	\$756.72	\$2,243.28
Fill the Boot	\$25,000.00	\$25,000.00	\$0.00	\$22,411.84	\$2,588.16
	\$100,200.00	\$115,200.00	\$5,461.09	\$52,318.62	\$62,881.38

BANK ACCOUNT TOTALS

FROST BANK	\$25,789.15
RBFCU Savings	\$14,887.24
RBFCU Checking	\$100,825.69
Bank Totals	\$141,502.08

Windcrest Police Department Monthly - June 2021

PATROL OPERATIONS SECTION

	JAN '21	FEB '21	MAR '21	APR '21	MAY '21	JUN '21	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
PROACTIVE POLICE ACTIVITIES	3115	2763	2350	2947	2706	2112	3250	3496	3525	3360	6022	3410	15993
TOTAL CALLS FOR SERVICE	3539	3138	2897	3387	3136	2540	3065	3493	3532	3163	3494	3482	18637
COVER CALLS (2 PLUS OFFICERS)	189	220	151	127	135	86	280	258	261	210	261	214	908
FELONY CHARGES	24	21	11	18	21	21	25	8	14	21	25	16	116
MISDEMEANOR CHARGES	84	55	20	30	50	33	78	58	54	58	65	24	272
D.W.I. ARREST	5	1	0	1	1	2	2	2	1	2	5	0	10
CURFEW VIOLATIONS (PATROL ONLY)	7	0	2	0	0	0	0	1	4	5	4	0	9
ARREST ON-CALL	20	10	13	15	21	21	21	21	24	18	22	11	100
ARREST ON-SIGHT	49	27	18	24	30	21	60	47	35	33	54	13	169
WARRANTS CLEARED (PATROL ONLY)	12	17	9	12	20	21	35	17	10	16	34	8	91
TOTAL MUNICIPAL COURT CITATIONS	633	442	396	915	669	481	873	819	611	566	708	301	3536
WARNING CITATIONS	360	338	233	312	257	178	254	179	182	135	221	77	1678
PARKING VIOLATION NOTICES	189	132	81	31	18	26	276	118	176	168	168	176	477
CRIME PREVENTION NOTICES	360	423	367	706	673	552	535	227	315	348	314	357	3081
BUSINESS / RESIDENTIAL CHECKS	1567	1255	1076	962	1009	768	1506	1644	1734	1562	1648	1920	6637
IMPOUNDED VEHICLES	37	24	13	34	32	29	50	44	40	19	39	18	169
MENTAL HEALTH	6	5	5	3	3	6	New	6	6	7	10	8	28

SCHOOL RESOURCE OFFICER

SCHOOL SAFETY PATROL HOURS	0	0	0	0	0	0	0	0	3	15	4	0	0
ORGANIZATION AND PREP HOURS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EVENTS	0	0	0	0	0	0	0	0	0	1	0	0	0
TOTAL PRESENTATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0

DISPATCHER ACTIVITY

OFFICER INITIATED CALLS	3203	2763	2493	2956	2707	2111	2671	3108	3123	2791	3180	3121	16233
TELEPHONE CALLS FOR SERVICE	301	325	322	338	371	358	275	305	376	341	271	298	2015
911 CALL FOR SERVICE	28	43	64	90	55	67	113	69	25	22	37	52	347
WALK IN CALL FOR SERVICE	7	7	18	3	3	4	6	11	8	9	6	11	42

* PROACTIVE POLICE ACTIVITIES = TRAFFIC CITATIONS, PARKING VIOLATIONS, ON-SIGHT ACTIVITY, BUSINESS CHECKS, CRIME PREVENTION REMINDERS AND CURFEW VIOLATIONS BY PATROL ONLY

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

* OFFICER INITIATED CALLS FOR SERVICE = CALLS GENERATED BY OFFICERS WITHOUT BEING DISPATCHED (OFFICERS MAY GENERATE CALL BUT DEAL WITH MORE THAN ONE ACTIVITY IN ONE CALL)

Windcrest Police Department Monthly - JUNE 2021

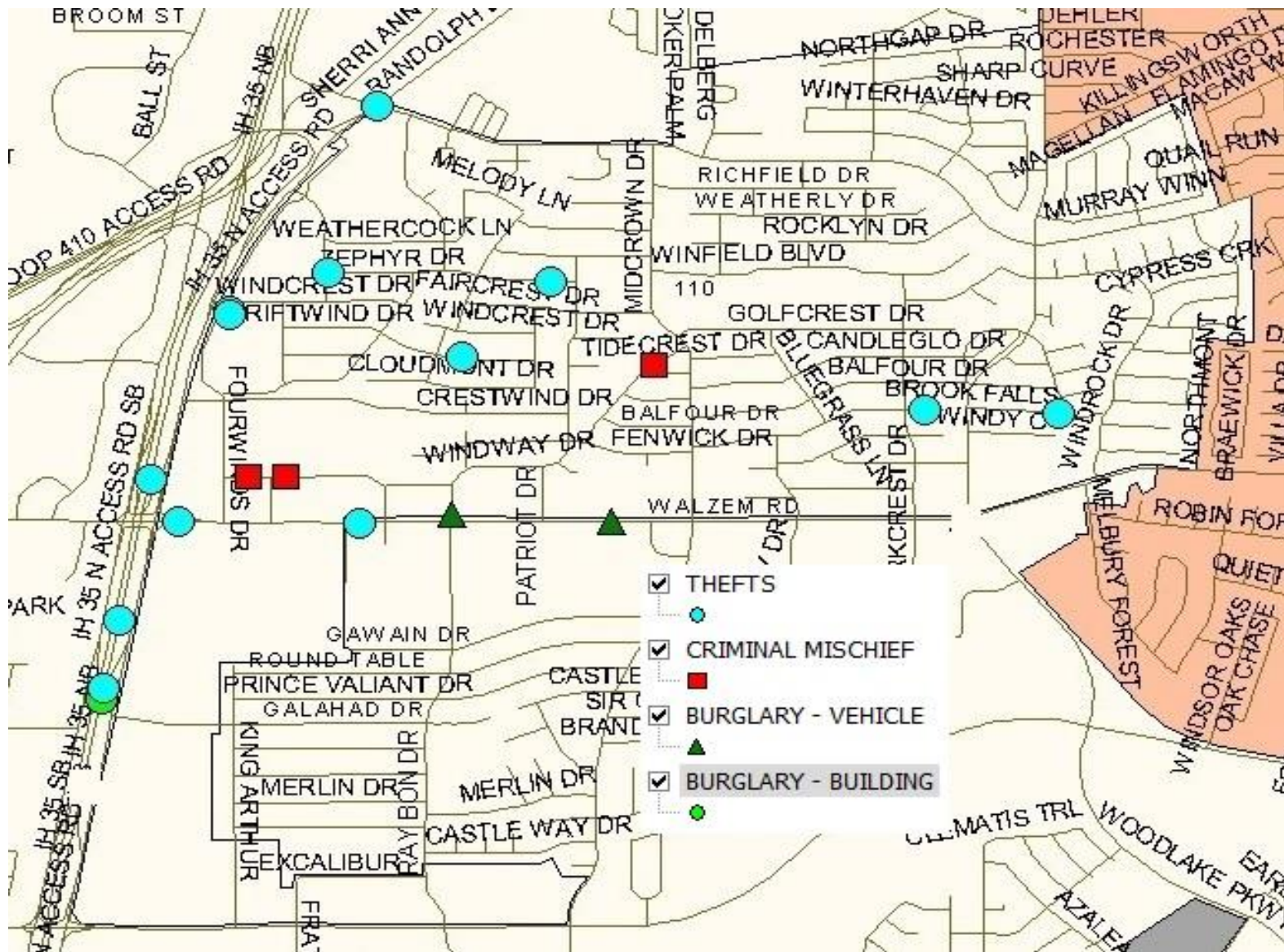
CRIMINAL INVESTIGATIONS UNIT SUMMARY

SPECIAL OPS DIVISION	JAN '21	FEB '21	MAR '21	APR '21	MAY '21	JUN '21	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
FILED with DA	25	10	10	13	11	33	1	26	7	1	10	24	102
Closed, Pending Further Information	47	2	31	42	38	54	19	13	5	4	1	12	214
ACTIVE ARREST CASES PREPARING FOR THE DA	6	1	4	0	1	3	36	14	9	15	0	10	15
ACTIVE FUGITIVE	1	1	1	0	0	1	1	0	0	1	0	1	4
EXCEPTIONAL CLEARED	1	0	0	1	0	0	1	1	1	0	0	0	2
FILED w/ DA PENDING LABS	6	6	5	7	6	5	0	11	5	10	11	5	35
ACTIVE TOTAL	179	255	245	236	226	184	58	83	121	152	206	176	1325
UNFOUNDED	1	1	3	2	1	1	1	1	0	0	1	0	9
ASSIGNED	54	58	51	49	52	43	101	49	50	63	61	52	307
FELONY CASES ASSIGNED	23	21	26	19	24	18	New	18	19	23	25	26	131
MISDEMEANOR CASES ASSIGNED	31	37	25	30	28	25	New	31	31	40	36	26	176
EVIDENCE VIDEO FOR COURT	21	17	62	175	109	255	40	128	77	7	37	58	639
EVIDENCE SUBMITTED TO CRIME LAB	5	9	4	7	6	1	13	76	17	7	16	10	32
BACKGROUND INVESTIGATIONS APPLICANTS	0	4	8	3	0	6	1	1	0	2	1	0	21

CITIZENS' PATROL SUMMARY

PATROL HOURS	0	6	11	7	22	32	0	0	4	0	2	0	78
ORGANIZATION AND PREP	0	0	0	0	0	2	0	0	0	0	0	0	2
EVENTS	0	0	0	0	1	1	0	0	0	0	0	0	2
TRAINING AND MEETINGS HOURS	0	0	0	2	2	2	0	0	0	0	0	0	6
CITIZEN PATROL PARTICIPANTS	0	1	5	3	13	9	0	0	4	0	2	0	31

Windcrest Police Department Current Crime Map - June 2021



WINDCREST POLICE DEPARTMENT

Incident	Reported	Nature	Incident address
2116872	18:39:19 06/08/21	THEFT \$2,500 - \$30,000	7500 BLK IH 35 N
2117204	08:50:34 06/12/21	BURGLARY - BUILDING	7700 BLK IH 35 N
2117377	12:15:13 06/14/21	THEFT \$750 - \$2,500	7700 BLK IH 35 N
2117179	00:01:11 06/12/21	THEFT \$100 - \$750	7800 BLK IH 35 N
2116187	08:30:39 06/01/21	THEFT < \$100	8200 BLK IH 35 N
2116971	22:37:11 06/09/21	THEFT < \$100	4800 BLK WALZEM RD
2117770	05:05:09 06/19/21	THEFT < \$100	4800 BLK WALZEM RD
2118663	10:25:31 06/30/21	THEFT \$100 - \$750	5000 BLK WALZEM RD
2117727	18:38:00 06/18/21	BURGLARY - VEHICLE	5400 BLK WALZEM RD
2117705	12:51:52 06/18/21	BURGLARY - VEHICLE	5900 BLK WALZEM RD
2116926	09:43:15 06/09/21	CRIMINAL MISCHIEF \$100 - \$750	4900 BLK WINDSOR HILL
2117125	12:17:28 06/11/21	CRIMINAL MISCHIEF \$750 - \$2,500	4900 BLK WINDSOR HILL
2117127	13:23:46 06/11/21	THEFT \$100 - \$750	8600 BLK FOURWINDS DR
2118526	15:20:05 06/28/21	THEFT < \$100	8600 BLK FOURWINDS DR
2116201	11:36:39 06/01/21	THEFT < \$100	5100 BLK CRESTWAY RD
2117063	21:42:35 06/10/21	THEFT < \$100	5100 BLK CRESTWAY RD
2118239	22:04:48 06/24/21	THEFT < \$100	5100 BLK CRESTWAY RD
2118407	23:15:23 06/26/21	THEFT \$750 - \$2,500	5200 BLK METCALF
2117881	09:35:55 06/20/21	THEFT \$100 - \$750	200 BLK ZEPHYR DR
2116208	12:46:36 06/01/21	THEFT \$100 - \$750	400 BLK DRIFTWIND DR
2117781	09:07:53 06/19/21	CRIMINAL MISCHIEF \$750 - \$2,500	400 BLK TIDECREST DR

PIN MAPPING CALLS

Windcrest Police Department Monthly - JUNE 2021

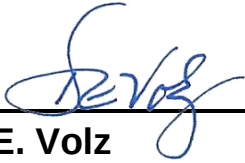
ITEM	JAN '21	FEB '21	MAR '21	APR '21	MAY '21	JUN '21	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
JUNK VEHICLE	15	5	4	1	3	3	20	12	3	8	12	20	31
STREET USED FOR STORAGE (VEHICLE)	9	3	0	2	1	1	8	5	3	2	4	10	16
RV-BOAT-TRAILER ON DRIVEWAY/STREET	12	7	4	0	6	8	10	6	4	8	11	18	37
VEHICLES ON GRASS	6	2	0	3	1	1	3	5	5	2	5	8	13
OVERGROWN VEGETATION (FRONT)	7	3	0	3	17	15	11	5	20	13	9	5	45
OVERGROWN VEGETATION (ALLEY)	11	2	10	23	40	14	44	15	6	8	15	13	100
VACATED PROPERTY	9	9	9	7	10	8	7	8	8	11	10	9	52
OVERHANGING TREE LIMBS (STREET-ALLEY)	10	1	5	4	5	4	21	45	5	58	47	21	29
NO ALARM PERMIT (RESIDENTIAL)	5	3	0	2	0	0	2	1	1	0	0	0	10
NO ALARM PERMIT (COMMERCIAL)	3	1	16	1	2	1	5	2	0	0	0	6	24
NO BUILDING PERMIT (RESIDENTIAL)	5	8	11	3	8	3	7	18	5	15	11	13	38
NO BUILDING PERMIT (COMMERCIAL)	13	1	1	7	0	1	15	12	26	7	9	15	23
SWIMMING POOLS (STAGNANT)	3	0	0	1	2	2	3	1	0	0	2	1	8
SWIMMING POOLS (UNSECURED)	1	1	1	0	2	0	0	0	0	1	0	2	5
SOLID WASTE-REFUSE COLLECT (NON-PAY)	0	1	0	0	0	0	5	11	2	7	3	1	1
UNSIGHTLY-UNSANITARY CONDITION	41	16	45	31	42	20	29	32	20	31	26	31	195
GRAFFITI AND TOOLS	8	3	2	4	3	1	5	2	3	1	1	4	21
NOISE NUISANCE	2	1	0	0	0	0	0	0	0	0	2	1	3
SIGN ORDINANCE (VIOLATION)	5	3	0	20	10	1	6	5	2	4	15	12	39
BUSINESS/RESIDENTIAL FOLLOW UP	219	108	95	120	72	55	275	229	117	225	254	235	669
DAYLIGHT CURFEW-YOUTH (VIOLATIONS)	0	0	0	0	0	0	0	0	0	0	0	0	0
SOLICITORS (VIOLATIONS)	5	3	0	0	0	1	6	3	2	1	9	3	9
SIGNS (BANDIT)	31	22	18		12	23	46	41	29	48	63	42	106
TOTAL ISSUES ADDRESSED	250	130	97	120	92	84	552	234	118	225	254	235	773
CITATIONS ISSUED (CODE)	0	0	0	0	0	0	2	2	1	0	0	0	0
CITATIONS ISSUED (TRAFFIC)	0	0	2	0	0	0	0	3	0	0	0	0	2
WRITTEN NOTICES ISSUED (CODE)	250	130	99	120	92	55	275	229	117	225	254	235	746
TOTAL ENFORCED	250	130	99	120	92	55	277	234	118	225	254	235	746

Windcrest Police Department Monthly - JUNE 2021

WINDCREST POLICE DEPARTMENT ANIMAL CARE AND CONTROL UNIT

ITEM	JAN '21	FEB '21	MAR '21	APR '21	MAY '21	JUN '21	JUL '20	AUG '20	SEP '20	OCT '20	NOV '20	DEC '20	2021 YTD
CALLS FOR SERVICE (DISPATCHED)	28	24	18	24	14	16	34	39	44	38	32	37	124
CALLS FOR SERVICE (DIRECT)	3	2	48	23	26	35	2	3	5	2	1	2	137
TOTAL CALLS	31	26	66	47	40	51	36	42	49	40	33	39	261
DOGS RECOVERED	8	24	3	20	15	10	5	11	14	10	14	19	80
DOGS REGISTERED	12	3	16	14	15	13	18	12	6	11	6	7	73
DOGS QUARANTINED	0	0	0	1	1	0	1	0	0	0	0	1	2
DOGS IMPOUNDED	8	21	16	5	8	4	3	9	6	4	6	9	62
DOGS ADOPTED	3	2	13	3	3	5	2	5	0	4	3	1	29
DOGS FOSTERED	0	0	0	2	1	0	0	1	1	0	1	0	3
DOGS EUTHANIZED (INJURY AND/OR ILLNESS)	0	3	3	0	0	1	0	0	0	0	0	1	7
DOGS RETURNED TO OWNER (DIRECT)	0	3	16	5	6	3	2	2	4	3	6	8	33
DOGS RETURNED TO OWNER (IMPOUND FACILITY)	2	0	3	4	1	4	0	1	4	1	2	0	14
DOGS RUNNING AT LARGE (NO CATCH)	3	2	3	7	1	5	1	1	3	0	3	6	21
DOGS RECOVERED (WITH TAGS)	1	0	0	3	1	1	0	0	2	0	2	1	6
DOGS RECOVERED (WITH MICROCHIP)	0	1	0	4	5	3	1	2	3	1	1	3	13
CATS REGISTERED (DOMESTIC)	3	1	3	3	2	0	2	0	1	0	0	6	12
CATS STERILIZED (FERAL)	6	0	7	5	0	5	3	9	2	1	6	0	23
DECEASED DOMESTIC ANIMAL (ILL OR UNK)	0	4	3	1	0	4	0	2	0	1	1	2	12
WILD ANIMALS - (ILL OR UNK)	5	52	10	6	2	23	3	4	6	3	4	5	98
CITATIONS - LEASH VIOLATION	0	0	0	0	0	0	0	0	0	0	0	0	0
CITATIONS - ANIM AT LARGE	0	0	1	1	0	0	0	1	2	0	0	4	2
CITATIONS - ANIM VAC	0	0	1	0	0	0	0	1	2	0	0	4	1
CITATIONS - ANIM REG	0	0	1	0	0	0	0	1	2	3	0	4	1
WARNING - ANIM AT LARGE	2	1	0	0	2	3	1	1	3	3	0	1	8
WARNING - ANIMAL VAC	2	0	0	0	3	3	0	1	1	3	0	1	8
WARNING - ANIMAL REG	2	0	0	0	3	3	0	0	0	4	0	0	8
COST - IMPOUND/SHELTER	\$2,510.00	\$2,125.00	\$4,320.00	\$4,100.00	\$0.00	\$6,000.00	\$1,655.00	\$2,565.00	\$3,375.00	\$2,375.00	\$2,355.00	\$2,515.00	\$19,055.00
COST - VETERINARY/CARE	\$1,193.00	\$1,158.00	\$493.00	\$1,299.66	\$937.86	\$0.00	\$2,132.00	\$257.00	\$2,084.50	\$2,008.00	\$404.00	\$1,468.60	\$5,081.52
TOTAL COST	\$3,703.00	\$3,283.00	\$4,813.00	\$5,399.66	\$937.86	\$6,000.00	\$3,787.00	\$2,822.00	\$5,459.50	\$4,383.00	\$2,759.00	\$3,983.60	\$24,136.52

VET CARE BILL DID NOT COME IN THIS MONTH



Darrell E. Volz
Chief of Police

July 8, 2021

Date

Please contact me with any questions concerning this report.

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

CITY OF WINDCREST MUNICIPAL COURT - OFFICIAL MONTHLY ACTIVITY REPORT

	Oct. 20	Nov. 20	Dec. 20	Jan. 21	Feb. 21	Mar. 21	Apr. 21	May. 21	Jun. 21	Jul. 21	Aug. 21	Sept. 21	TOTAL	Medium Average
Cases Filed	566	708	301	633	442	396	915	669	481				5111	568
Fines Paid	9	11	3	10	10	48	29	20	26				166	18
Bond Forfeiture	0	0	0	0	0	0	0	0	0				0	0
Not Guilty	5	5	3	6	12	7	3	18	17				76	8
Guilty	167	157	81	155	121	304	295	223	325				1828	106
Dismissed	35	37	21	11	15	69	74	77	100				439	49
Compliance Dismissals	20	14	8	8	11	7	1	2	0				71	8
Defensive Driving	47	28	28	45	14	24	26	28	31				271	30
Deferred Disposition	93	78	58	64	41	10	25	31	52				452	50
Insurance	0	0	1	0	1	1	1	4	5				13	1
Orders for Community Svc.	0	2	0	1	0	0	0	1	4				8	1
Appeals	0	0	0	0	0	0	0	0	0				0	0
TOTAL CASES HEARD	296	332	195	300	275	470	454	404	561				3287	365
Failure to Appear/Warrants	271	75	0	0	0	325	625	351	580				2227	247
Warrant Officer Fine/Fee Addressed	\$ 24,973.00	\$ 30,777.78	\$ 22,688.10	\$ 28,496.55	\$ 24,741.24	\$ 49,773.37	\$ 35,495.04	\$ 27,319.70	\$ 23,695.20				\$ 267,959.98	\$29,773.33
Warrant Officer Activity	260	156	124	168	257	363	165	111	165				1769	196.56
Court Fines	\$ 31,772.95	\$ 28,258.72	\$ 17,935.86	\$ 25,691.17	\$ 18,905.57	\$ 56,853.41	\$ 61,146.23	\$ 45,220.25	\$ 52,692.06				\$ 338,476.22	\$ 37,608.47
State Fees	\$ 26,893.67	\$ 23,581.86	\$ 11,959.08	\$ 18,335.32	\$ 14,842.25	\$ 35,196.12	\$ 31,499.75	\$ 35,290.11	\$ 42,616.15				\$ 240,214.31	\$ 26,690.48
City Share of State Fees (10%)	\$ 2,689.37	\$ 2,358.19	\$ 1,195.91	\$ 1,833.53	\$ 1,484.23	\$ 3,519.60	\$ 3,149.97	\$ 3,529.01	\$ 4,261.62				\$ 24,021.43	\$ 2,669.05
Court Technology Fund	\$ 1,115.05	\$ 987.93	\$ 487.12	\$ 719.25	\$ 618.65	\$ 1,642.77	\$ 1,621.21	\$ 1,523.66	\$ 1,800.76				\$ 10,516.40	\$ 1,168.49
Court Building Security Fund	\$ 1,273.54	\$ 1,129.38	\$ 552.30	\$ 824.98	\$ 702.17	\$ 1,772.15	\$ 1,781.82	\$ 1,710.69	\$ 2,105.22				\$ 11,852.25	\$ 1,316.92
Fee to Omni/State	\$ 1,005.89	\$ 958.64	\$ 403.17	\$ 1,181.86	\$ 629.34	\$ 2,951.43	\$ 2,954.34	\$ 1,607.33	\$ 1,720.79				\$ 13,412.79	\$ 1,490.31
Collection Agency Fees	\$ 2,125.44	\$ 3,412.37	\$ 1,700.04	\$ 7,086.90	\$ 2,515.64	\$ 4,395.33	\$ 2,067.59	\$ 4,013.59	\$ 3,697.69				\$ 31,014.59	\$ 3,446.07
TOTAL CITY REVENUE	\$ 34,462.32	\$ 30,616.91	\$ 19,131.77	\$ 27,524.70	\$ 20,389.80	\$ 60,373.01	\$ 64,296.20	\$ 48,749.26	\$ 46,877.77				\$ 352,421.74	\$ 39,157.97
PRIOR Years Total Collections	\$ 53,459.52	\$ 38,946.99	\$ 52,541.45	\$ 69,151.11	\$ 67,355.24	\$ 49,155.23	\$ 36,393.18	\$ 27,068.42	\$ 43,672.54	\$ 59,485.00	\$ 50,725.03	\$ 43,800.12	\$ 591,753.83	\$ 49,312.82

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

2019/2020Court Activity

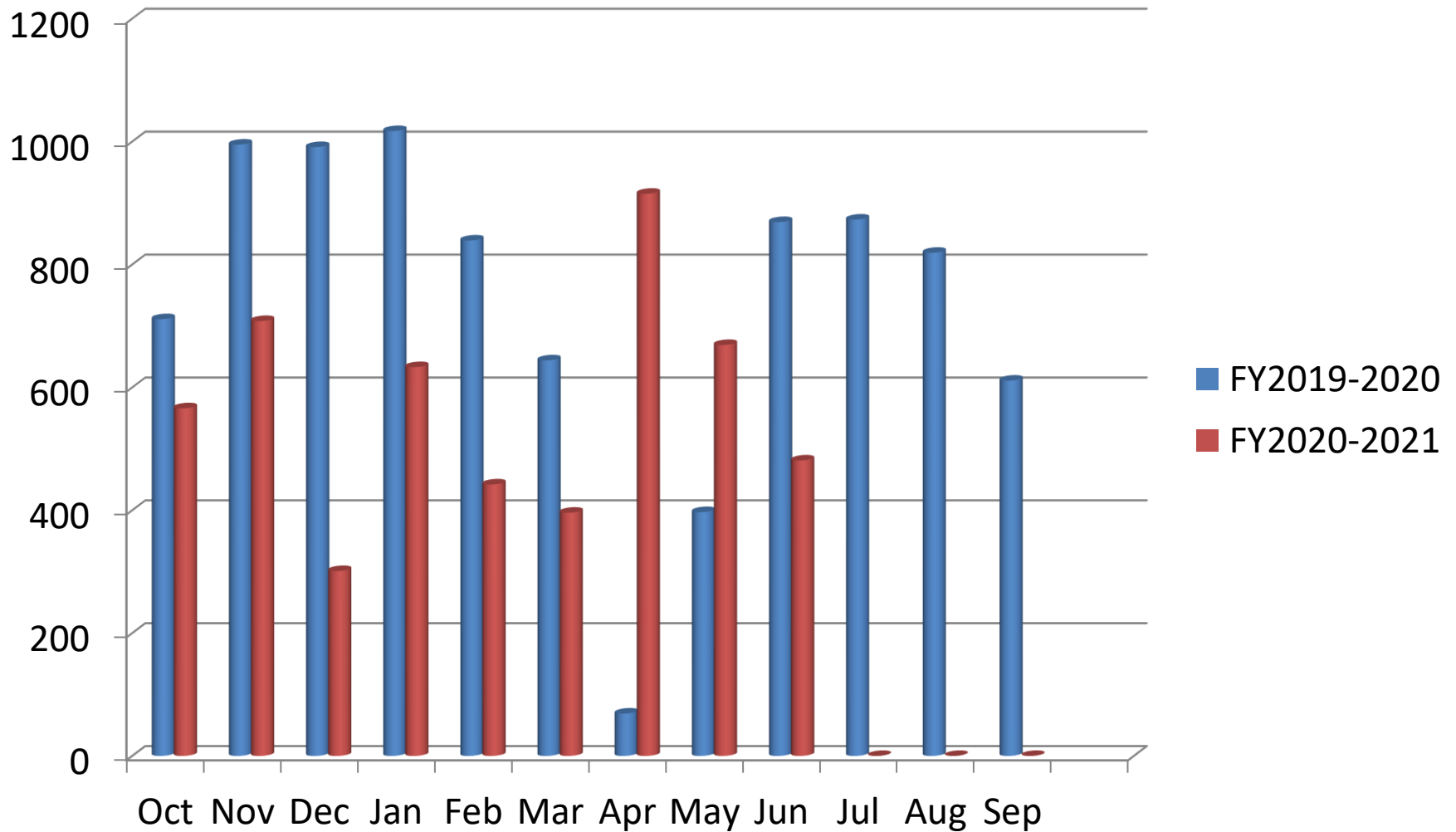
Cases Filed	711	995	991	1017	839	644	69	397	869	873	819	611	8835	
Court Fines	\$ 46,898.24	\$ 36,398.64	\$ 48,676.18	\$ 64,162.48	\$ 63,517.59	\$ 46,315.91	\$ 34,250.37	\$ 25,667.76	\$ 39,702.31	\$ 54,077.25	\$ 46,983.26	\$ 40,727.50	\$ 547,377.49	
TOTAL CASES HEARD	446	447	563	582	754	493	286	371	442	335	370	392	5481	
Persons Arrested	27	22	23	37	28	28	0	0	0	0	0	0	165	
Persons Incarcerated	2	1	0	0	0	0	0	0	0	0	0	0	3	
Cost of Incarceration	\$350	\$ 350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ 700.00	
Warrant Officer Fine/Fee Addressed	\$30,756.20	\$36,973.88	\$ 33,040.26	\$44,855.53	\$64,821.33	\$ 45,589.09	\$35,510.51	\$31,997.49	\$44,892.64	\$51,960.26	\$ 50,137.29	\$ 54,247.55	\$ 524,782.03	\$43,731.84
Warrant Officer Activity	102	279	288	303	445	278	182	147	230	276	290	284	3104	259



CASES FILED

FY 2018/2019 vs. FY 2019/2020

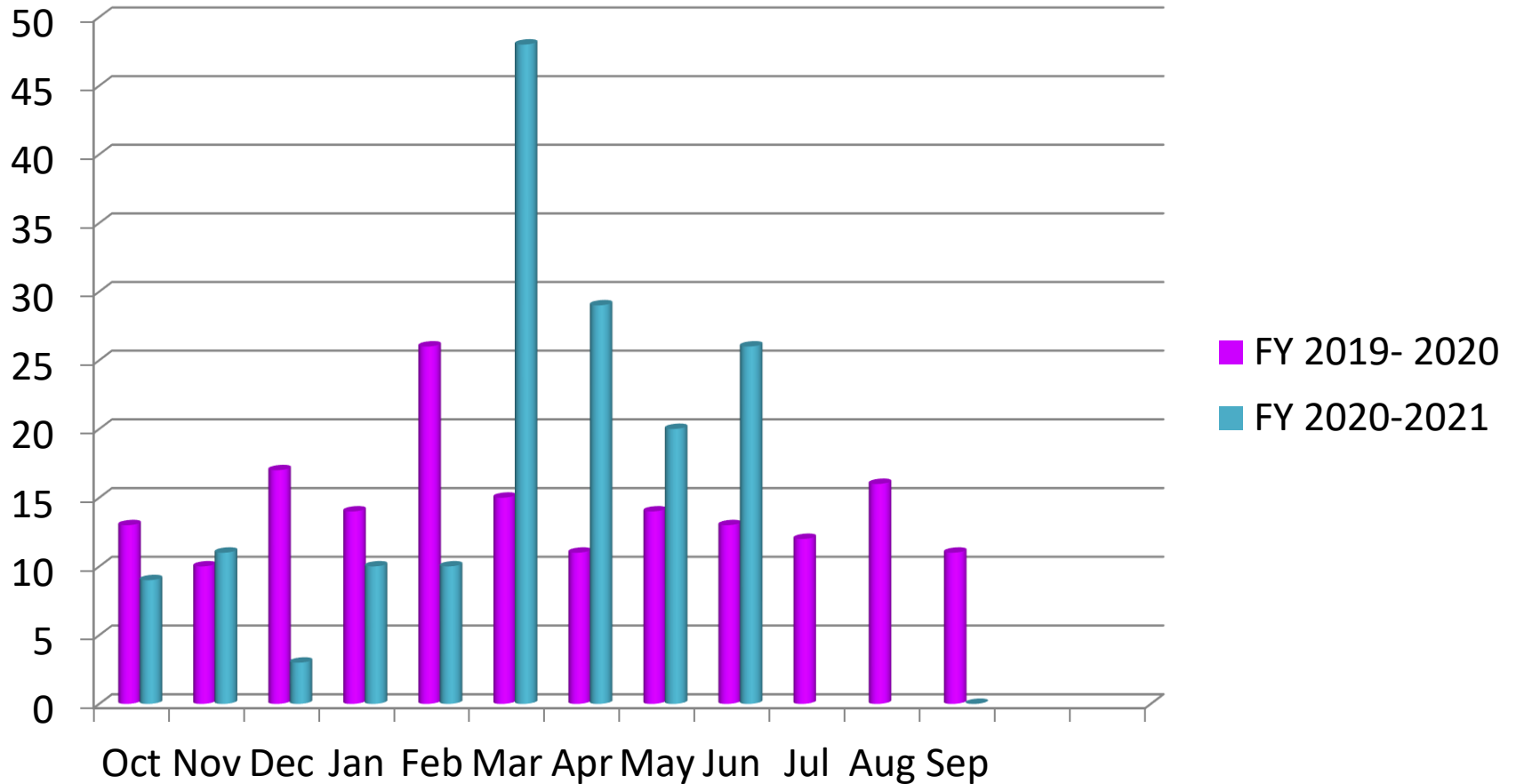
(Citations from Police Department, Code Enforcement, Animal Control)



FINES PAID

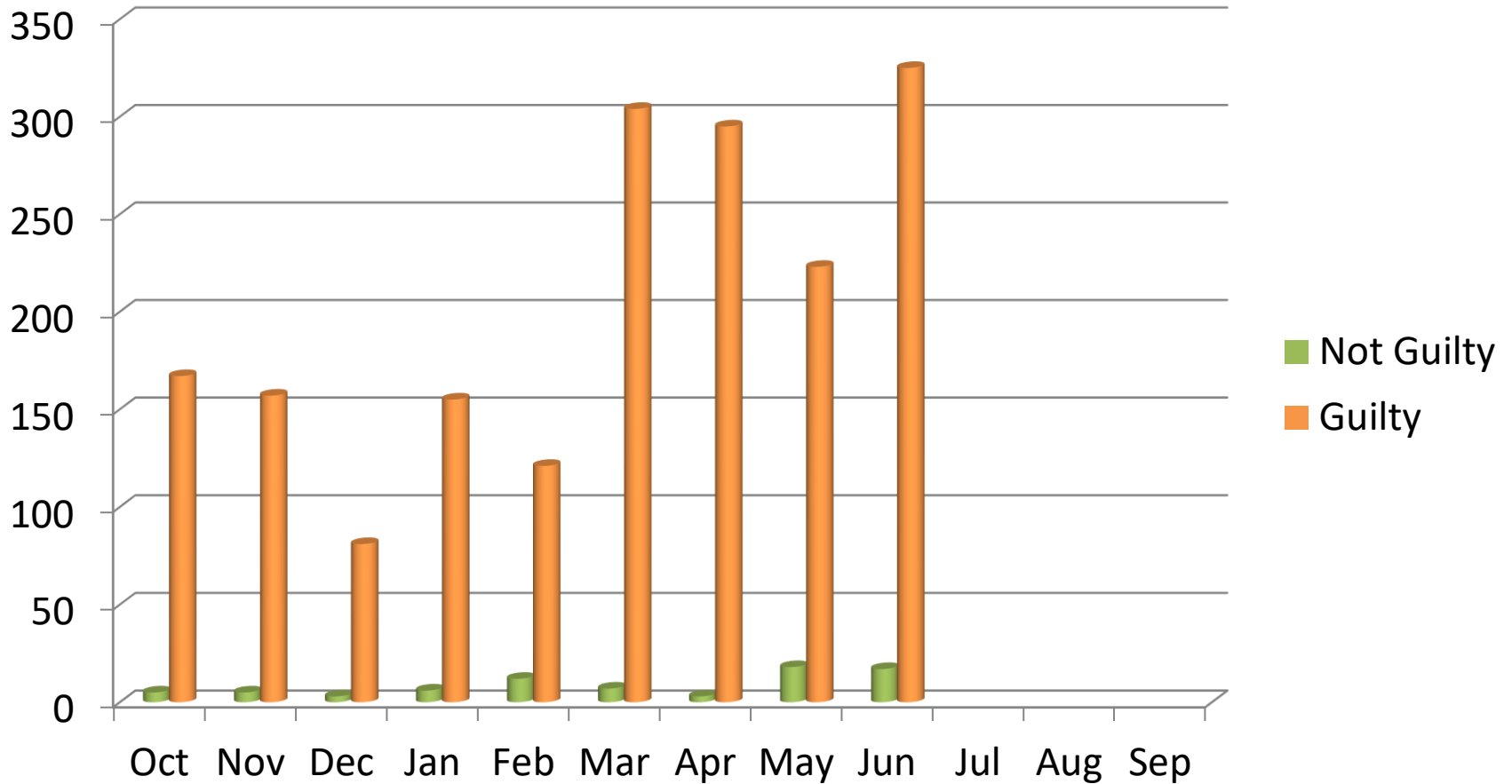
FY 2018/2019 vs. FY 2019/2020

(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)



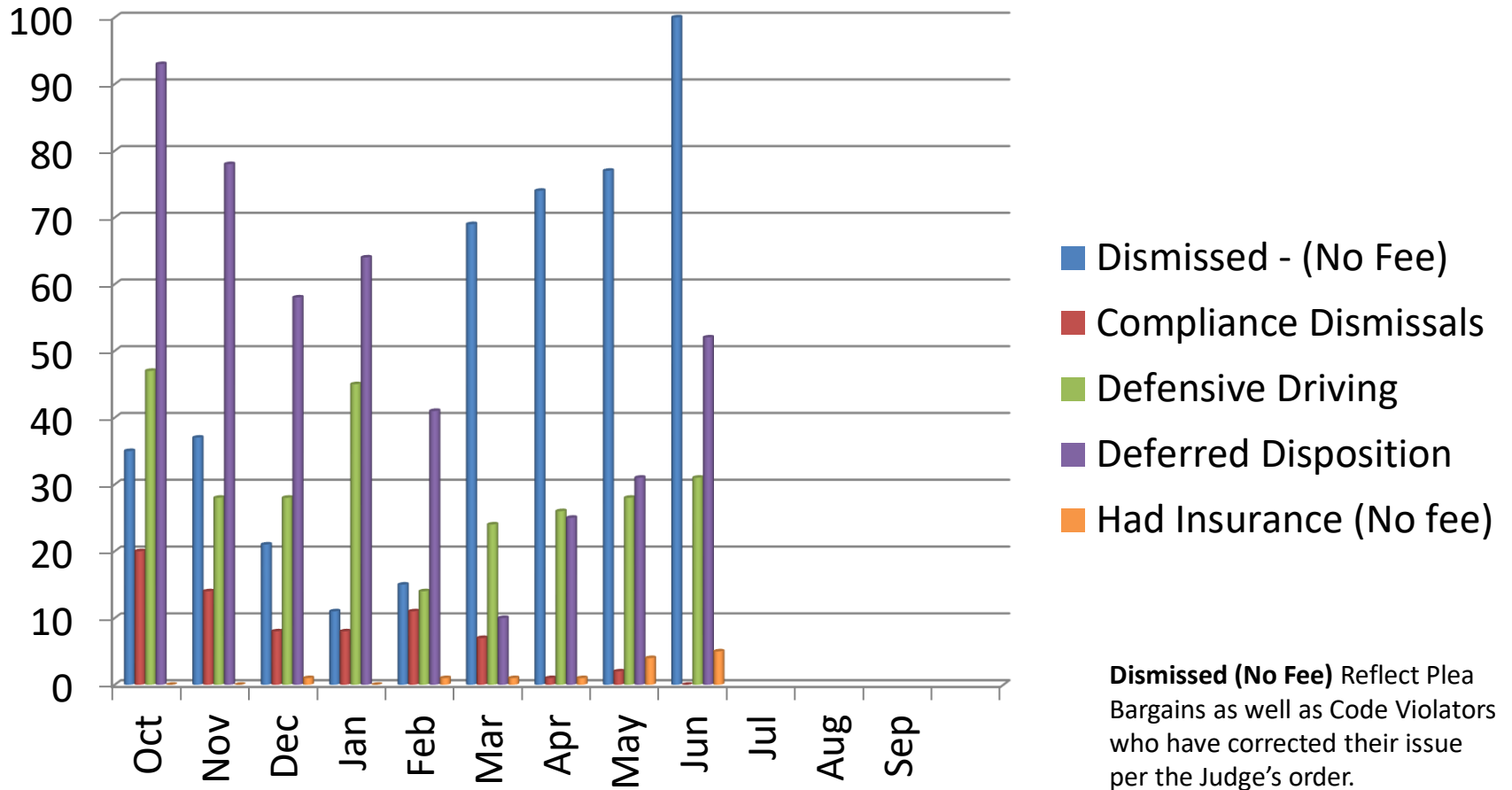
NOT GUILTY / GUILTY

(Numbers only, not \$ amounts. Guilty column correlates with defendants who paid fines in FY 2018 – 2019 from above slide)

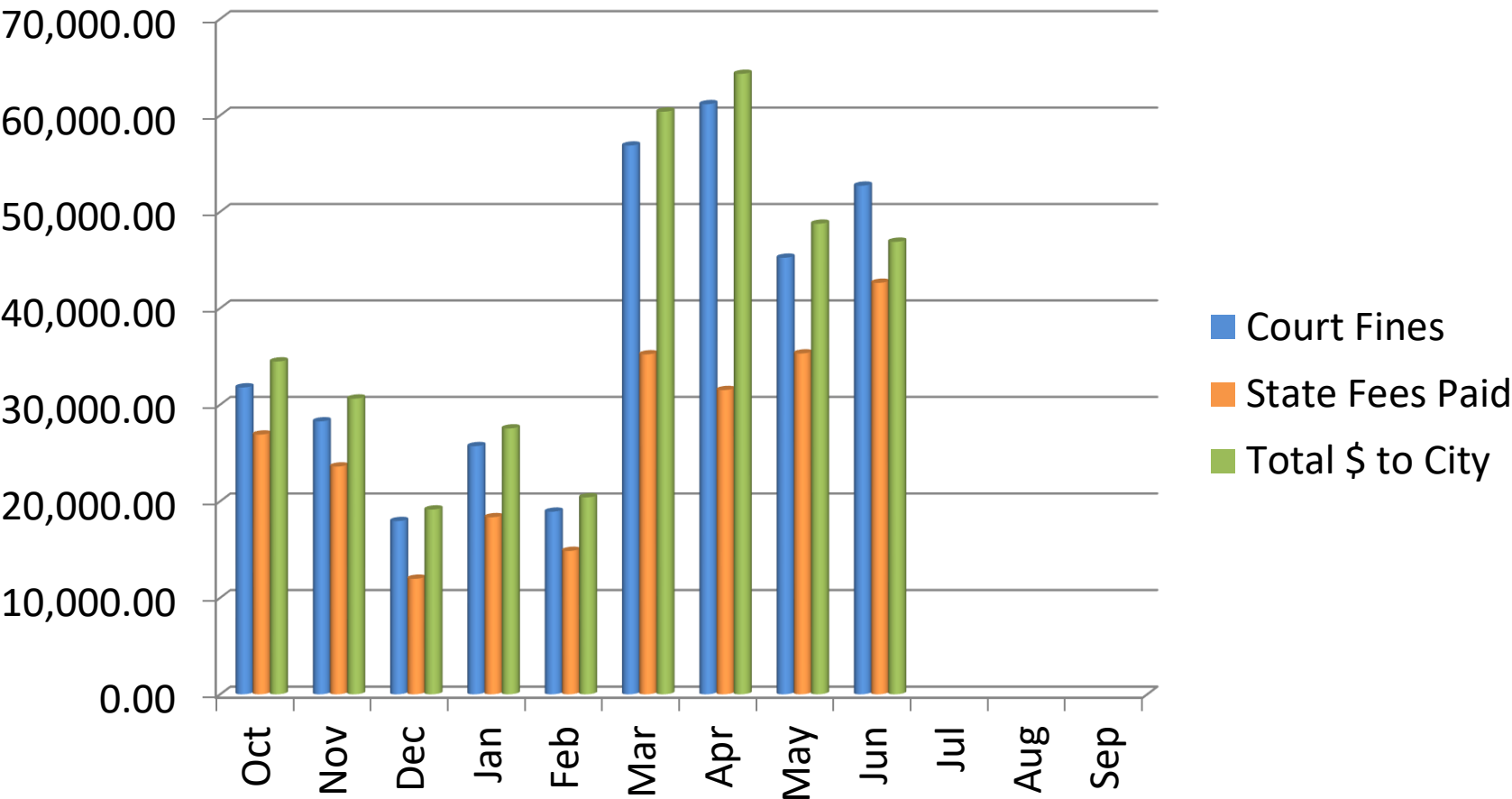


DISMISSALS

(Numbers only, not \$ amounts)

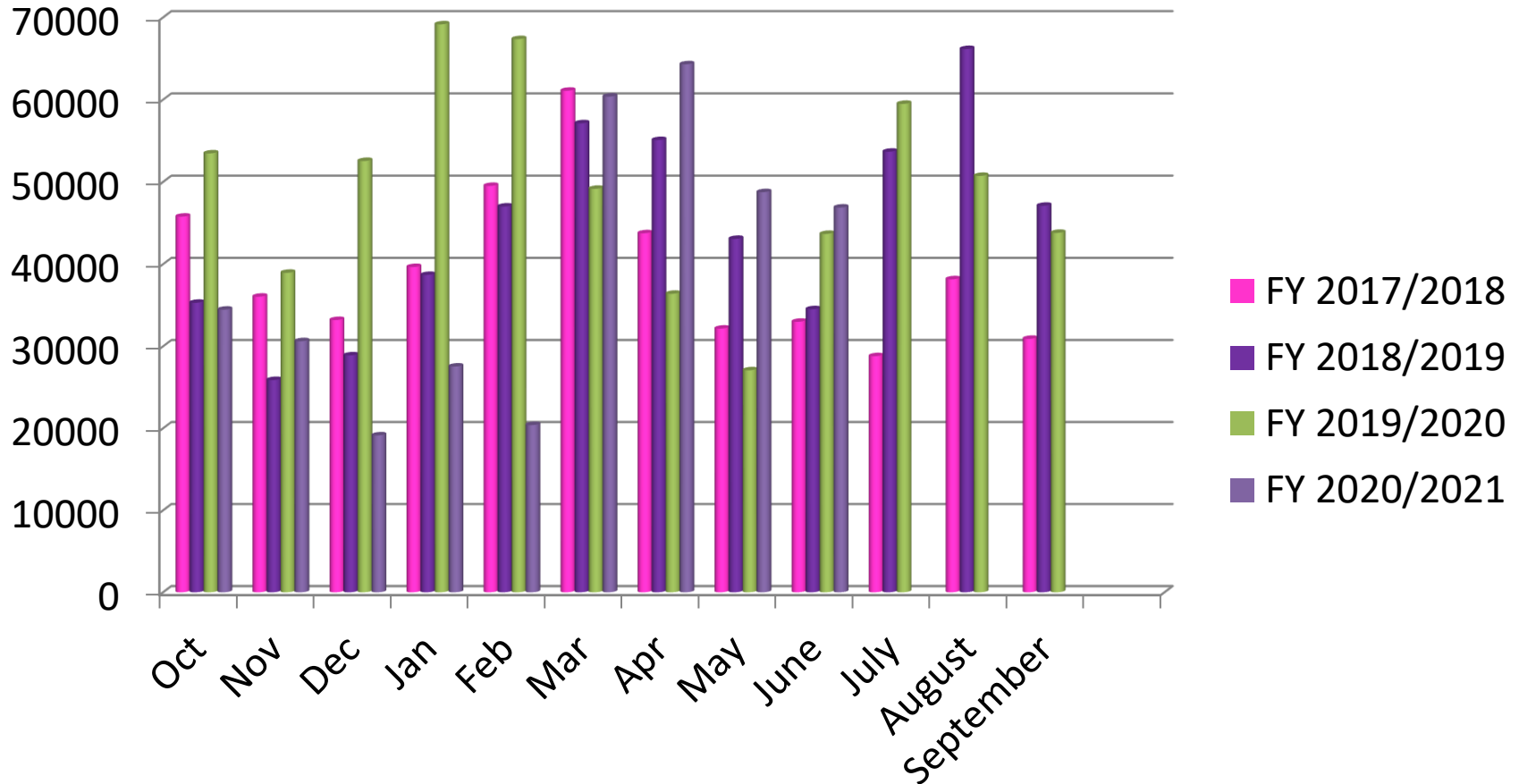


DISTRIBUTION OF TOTAL COURT COLLECTIONS



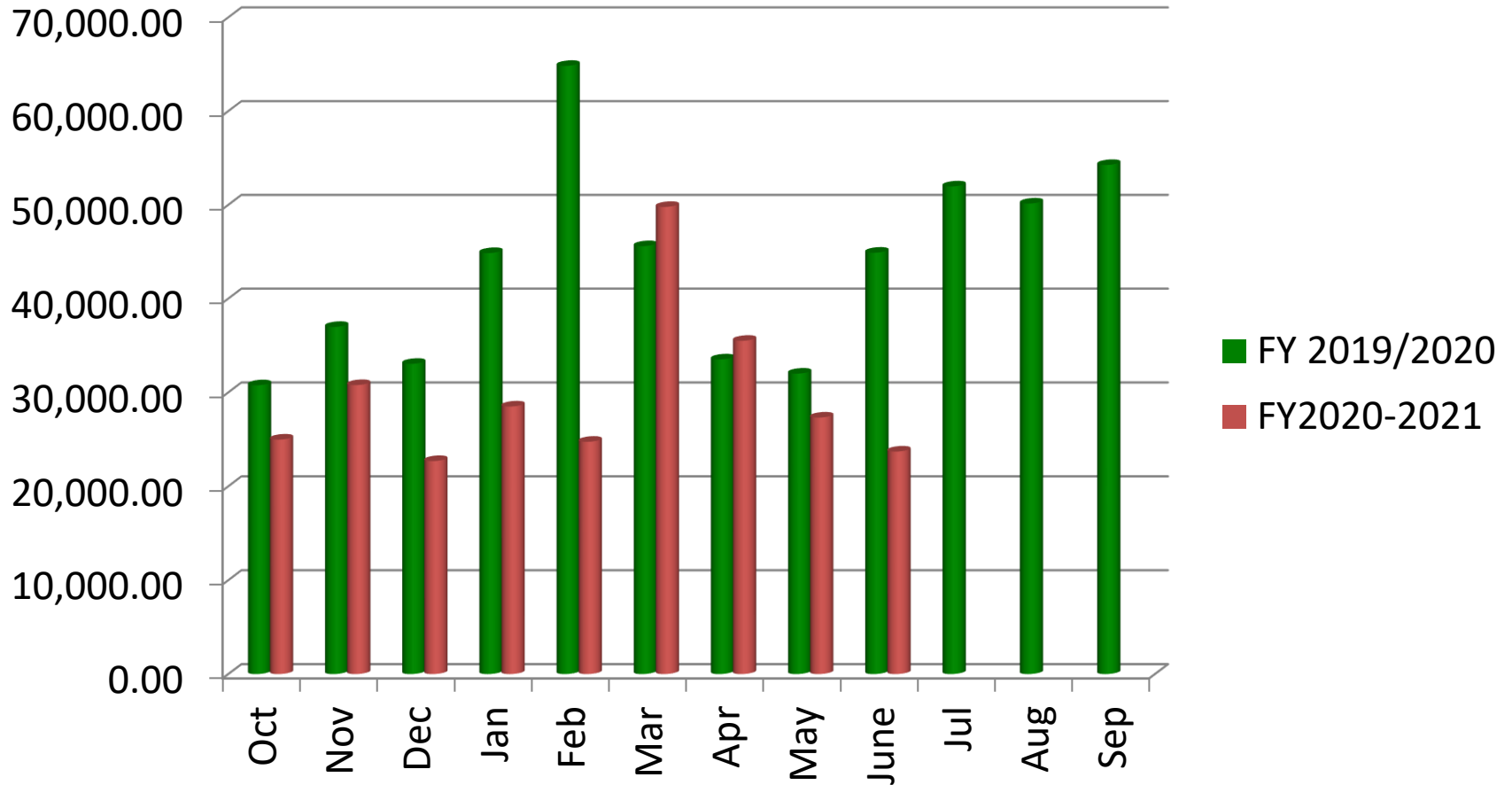
TOTAL CITY REVENUE FROM COURT

(4 year comparison)



WARRANT COMPARISON OF FINES AND FEES COLLECTED

(FY 2018– 2019 vs FY 2019 – 2020)





WEDC Report to the City Council – July 19, 2021

Jennifer Newman, President of the Board

Overall Activity

The Zaxbys project under contract at the Eisenhower Point site (at IH 35 and Eisenhower), next to QuikTrip, is near closing on the approximately one-acre location, with only the final re-platting pending. The operation is projected to generate approximately \$2.4 million in annual sales and about \$45,000 in sales tax revenue. Due to the agreement with the City of San Antonio to split sales tax revenue on that site, Windcrest can expect \$22,000 to \$24,000 of new revenue. Endura and WEDC are working with other possible tenants for the approximately 20 acres that remain.

The WEDC Board has entered into a Memorandum of Understanding (MOU) with Walzem Partners 3 LLC and Chipotle for a new building to be built on the old Shell Station site on Walzem. A public hearing was held on June 29th to begin the process of City and public input on the use of possible incentives to encourage the new development. The City Council will have the opportunity to review and approve the project during the 60 day period triggered by the hearing

WEDC is considering a membership in the newly named regional economic development entity – Greater SATX Regional Economic Partnership. The organization is the previous San Antonio Economic Development Foundation, which is taking a more regional approach to economic development. The Board will decide whether or not to join based on the opportunities that may be presented under the new model.

Technical Assistance & Business Retention & Expansion Visits

Technical Assistance was provided to Mrs. Kitchen relating to their Air Conditioning system.

Business Retention & Expansion visits were made to 5 businesses which included: Latched Support, Sand Dollar Pools, Arctic Ape, The Car Wash Express and Reger Family Dental.

Social Media Statistics for June 2021

Facebook: We gained 1 new follower in June. We posted 7 times, had 12 page views, 2 page likes and our posts reached a total of 283 people with 65 of them engaging in a post.

Instagram: We shared 5 posts which reached 33 people and resulted in a total of 10 content interactions.

Twitter: We tweeted 4 times, had 1,763 tweet impressions and 2,571 profile visits.

LinkedIn: We gained one new follower, had 18 post impressions and 20 page views.

Miscellaneous Information

Karen participated in the Virtual Texas Demographic Conference which was held from June 8th through June 10th. This 12-hour Webinar was sponsored by the University of Texas at San Antonio and the U.S. Census Bureau. Topics covered included understanding Statistical Geography, Accessing Census Data, Demographics and many other items important to understanding projections, potential issues with data fluctuations and how to obtain the most up to date statistics utilizing the U.S. Census Bureau's newest internet search engine which has been updated and will be released later this month.



Office of City Secretary

Department Head Report for the month of June 2021

July 19, 2021



CONTRACTED INSPECTIONS

- Permit Inspections: 73
- Health Inspections: 13
- Plan Reviews: 21
- Fire Inspections
 - Permit Division: 4
 - Fire Department : 66

BUILDING PERMITS

- 84 - Permits Issued
- \$1,003,529 - Total Valuation
- \$12,837.90 - Total Payments

PUBLIC INFORMATION REQUESTS

- 41 requests received
 - 25 WPD
 - 16 OCS/Permits Division



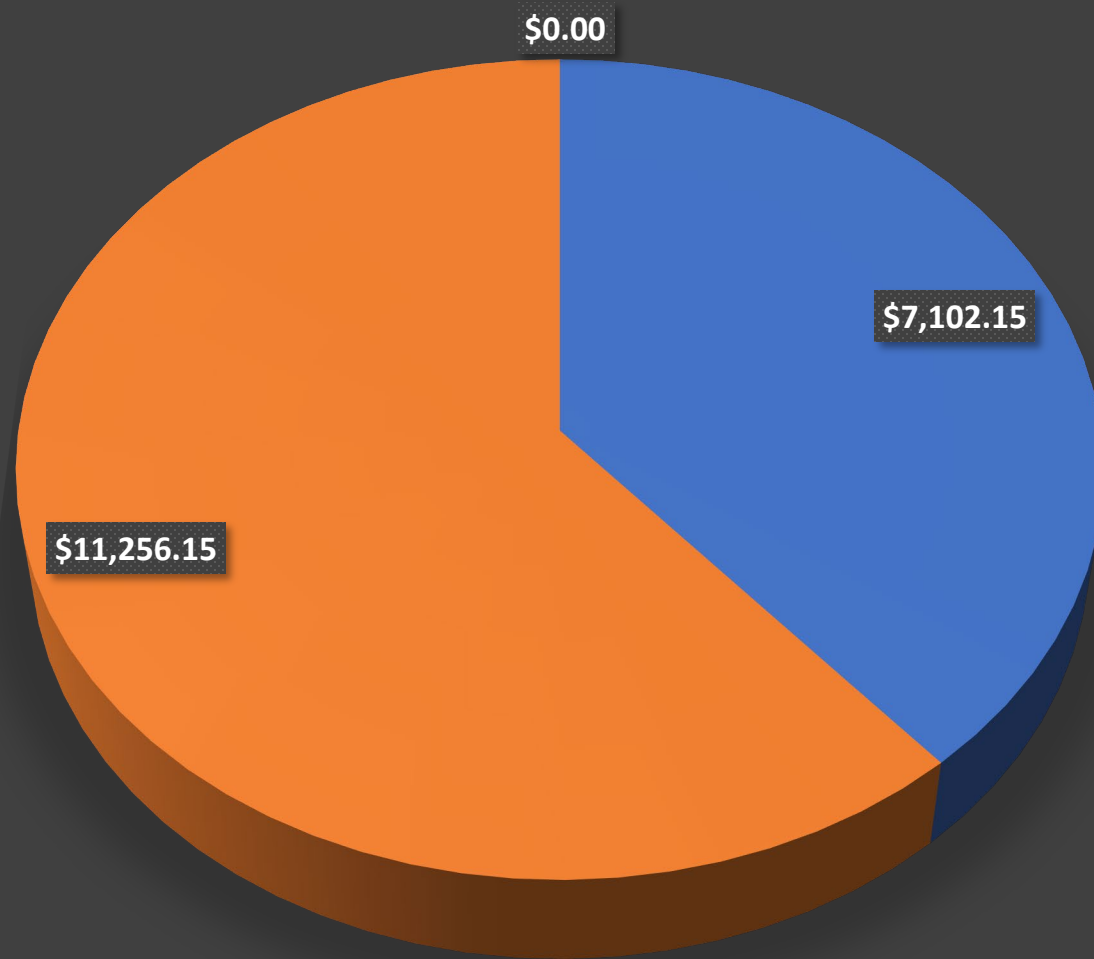
MONTH	RES19/20	RES20/21	COM19/20	COM20/21	FIRE19/20	FIRE20/21	COFO19/20	COFO20/21	UTILITIES19/20	UTILITIES20/21	OTHER19/20	OTHER20/21
OCT	44	51	26	30	2	0	5	6	6	3	3	24
NOV	40	60	13	17	4	3	6	4	2	0	0	21
DEC	34	44	28	18	0	1	1	5	2	3	10	8
JAN	30	64	33	20	0	15	8	18	5	5	9	4
FEB	44	35	8	13	1	17	8	8	5	0	5	0
MAR	36	61	21	11	0	20	3	17	1	3	6	3
APR	32	65	15	12	0	14	1	17	2	0	3	3
MAY	52	44	13	15	1	15	1	2	2	1	8	3
JUN	54	48	18	16	0	4	2	6	4	1	10	9
JUL	58		20		0		1		3		17	
AUG	58		12		1		9		2		8	
SEP	50		20		2		19		1		5	
	532	472	227	152	11	89	64	83	35	16	84	75



Windcrest Contract Postal Unit				
Item Summary				
6/1/2021 to 6/30/2021				
Department	Item Name	Qty Sold	Ext Price	
007 Forever Stamps	Garden Beauty Bklt	68	748	
007 Forever Stamps	Book of Flags	291	3,201.00	
007 Forever Stamps	Flag Coil	46	2,530.00	
007 Forever Stamps	Purple Heart Stamp	793	436.15	
007 Forever Stamps	Star Wars Droids	17	187	
007 Forever Stamps		1,215	7,102.15	
110 Meter Postage	Certified Mail	45	162	
110 Meter Postage	Small Flat Rate	27	228.15	
110 Meter Postage	Retail Parcel Post	223	1,113.67	
110 Meter Postage	.50 First Class Letter	833	424.83	
110 Meter Postage	Medium Flat Rate	67	1,038.50	
110 Meter Postage	Media Mail	23	102.73	
110 Meter Postage	Retail Ground	168	2,752.35	
110 Meter Postage	Padded Flat Rate Mailer	54	461.7	
110 Meter Postage	First Class Flat	227	348.35	
110 Meter Postage	Large Flat Rate	36	788.4	
110 Meter Postage	Priority Flat Rate Envelope	87	691.65	
110 Meter Postage	Certified Return Receipt ONLY	86	554.7	
110 Meter Postage	First Class Letter	707	276.04	
110 Meter Postage	Express Flat Rate Padded Mailer	4	107.8	
110 Meter Postage	Priority Mail	74	999.45	
110 Meter Postage	Express Mail	3	134.15	
110 Meter Postage	Express Flat Rate Envelope	23	606.05	
110 Meter Postage	Flat Rate Legal Mailer	2	16.5	
110 Meter Postage	Certified w /Postage	78	351.28	
110 Meter Postage	Insurance	10	86.45	
110 Meter Postage	Return Receipt	4	11.4	
110 Meter Postage		2,781	11,256.15	
		3,996	18,358.30	
	Total Customers: 1,262			



November Post Office Sales



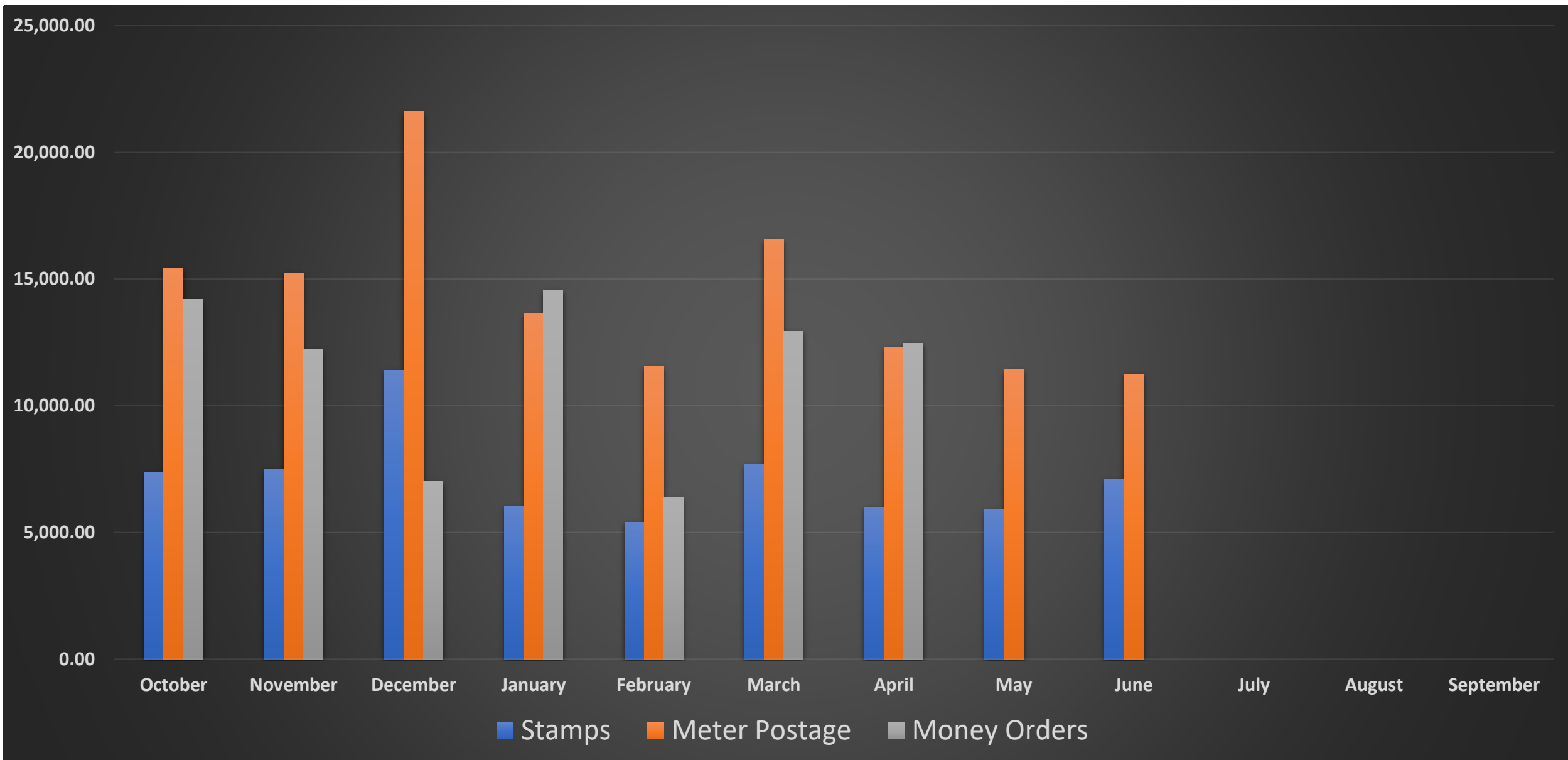
■ Stamps

■ Meter Postage

■ Money Orders

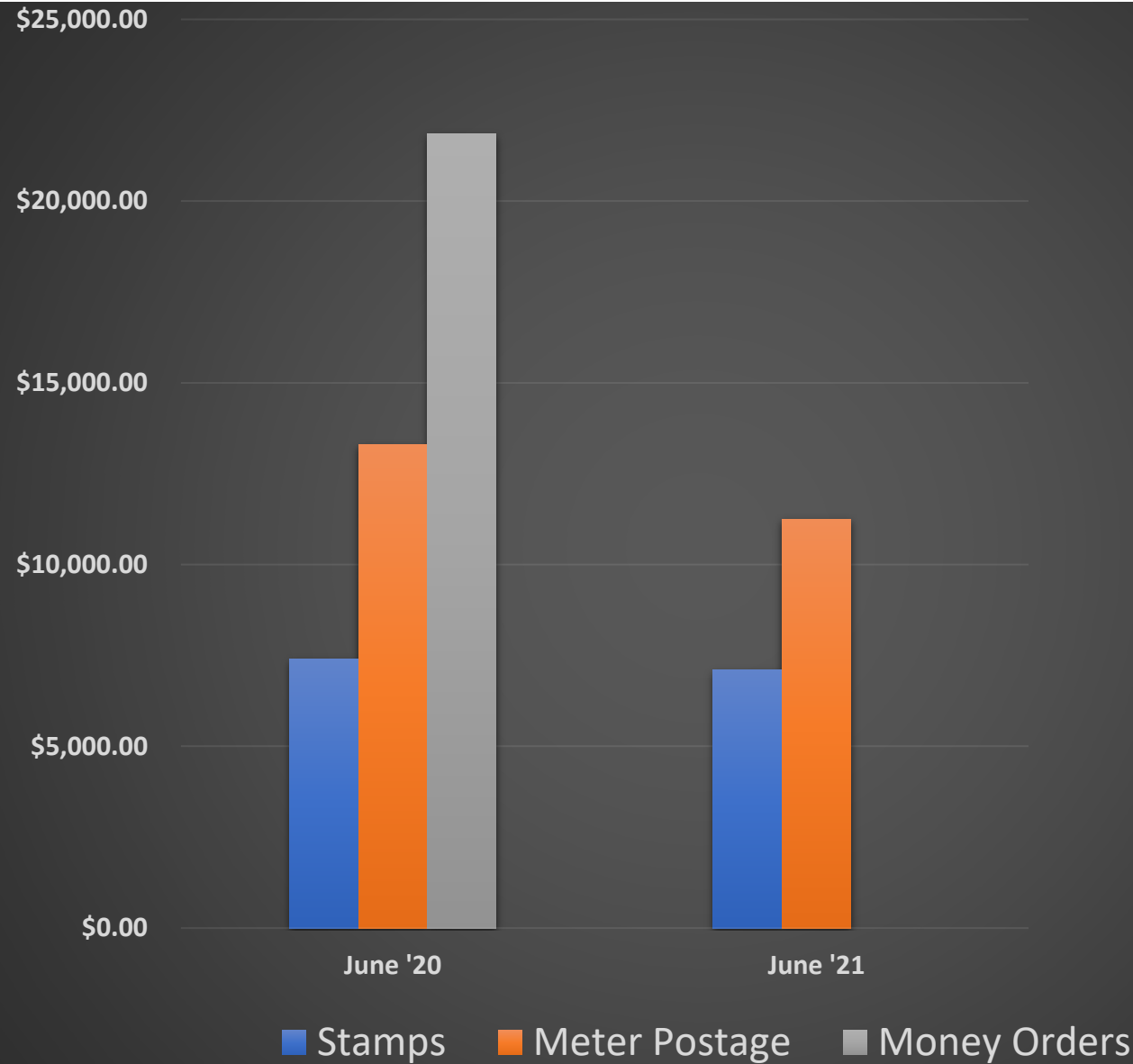


Monthly Sales FY 20/21





2020 vs 2021





**City of Windcrest
Strategic Plan
July 2021 – June 2024**

Community Need	The need for a small safe community with big city amenities.				
Vision	Mission			Values	
The City of Windcrest is a small town where everyone feels safe, welcome, and involved.	To provide the highest quality of life and public safety for the overall community through City services and community involvement.			Safety Diversity Civic ownership Sustainability Innovative Inclusiveness	
Primary Client Base	Residents, business owners, and visitors to Windcrest.				
Geographic Scope	2 square miles of the City of Windcrest.				
Market Differentiators	Police and Fire Departments	Location	Low taxes and consistent property values	Uniqueness of homes and lot sizes	Community amenities and events

Cornerstone Areas

Infrastructure

Public Services

Parks and Recreation

Economic Development

Schools

Marketing and Communication

Cornerstone Areas & Strategic Initiatives

Cornerstone Area	Strategic Initiatives				
Infrastructure	Decision about swimming pool or splash pad 2021	Assessment of staffing and space needs for City Government 2022	Assessment of IT Department needs 2022	Creation and communication of street and light maintenance plan 2022	Improvement to entrances and aesthetics into Windcrest 2023
Public Services	Revision of City website 2022	Feasibility assessment of in-house EMS services 2023	Plan for City services south of Walzem Road 2023		
Parks and Recreation	Development of a Master Plan 2021	Improvement of lighting throughout Takas Park facilities 2021	Offering of health and wellness activities in the parks and at Civic Center 2022	Incorporation of public art and art activities within the community 2022 & 2023	

Cornerstone Areas & Strategic Initiatives

Cornerstone Area	Strategic Initiatives				
Economic Development	Marketing of existing businesses Ongoing	Work with developers to bring multi-use businesses and residences to Windcrest 2021 & 2022	Design of incentive packages for retail and restaurant businesses 2021 & 2022	Partnership with the City to increase signage and aesthetics 2023	
Schools	Better understanding of schools' educational ratings and safety issues 2021	Communication of NEISD/City responsibilities 2021	Offering of community activities within the schools 2022 & 2023	Regular discussions between NEISD, Charter Schools, and the City. Ongoing	Use of individuals as mentors and volunteers 2022 & 2023
Marketing and Communication	Redesign and production of the newsletter 2021	Revisions to website and use of social media 2022	Branding and signage for the City 2023		

Cornerstone Areas Strategies & Actions

Priority	Action Items	Responsible Individual (s)	Calendar Year Deadlines
Infrastructure	Decision about swimming pool or splash pad	City Manager, City Secretary, and City Engineer	4 th Quarter, 2021
Infrastructure	Assessment of staffing and space needs for City Government	City staff and outside consultant	2 nd Quarter, 2022
Infrastructure	Assessment of IT Department needs	City staff and outside consultant	2 nd Quarter, 2022
Public Service	Revision of City website	City Secretary and outside consultant	2 nd Quarter, 2022
Parks and Recreation	Development of Master Plan	Parks and Rec Commission, City Manager, and City Council	3 rd Quarter 2021
Parks and Recreation	Improvement of lighting throughout Takas Park facilities	Parks and Rec Commission, City Manager, and City Council	4 th Quarter, 2021

Cornerstone Areas Strategies & Actions

Priority	Action Items	Responsible Individual (s)	Calendar Year Deadlines
Economic Development	Work with developers on multi-use business and residential projects	WEDC President, Executive Director, and WEDC Attorney	2 nd Quarter, 2022
Economic Development	Design of incentive packages for retail and restaurants	WEDC President, Executive Director, and WEDC Attorney	2 nd Quarter, 2022
Schools	Better understanding of schools' educational ratings and safety issue	City Manager, City Council, and City staff	Ongoing
Schools	Quarterly discussions between NEISD, charter schools, and City	Elected officials and City Manager	Ongoing
Marketing and Communications	Redesign and production of the newsletter	City Secretary and external consultant	4 th Quarter, 2021

Cornerstone Areas Strategies & Actions

Priority	Action Items	Responsible Individual (s)	Calendar Year Deadlines
Marketing and Communications	Redesign of City website and use of social media	City Secretary and external consultant	2 nd Quarter, 2022



Parks and Recreation Commission
Parks and Open Space Plan

2021

Version 1.0

Placeholder—City Resolution

Adopted by Windcrest City Council on July XX, 2021

Windcrest City Resolution 2021-XX

Windcrest City Council

Dan Reese, Mayor

Wesley "Wes" Manning, City Council Place #1

Cindy Strzelecki, City Council Place #2

Gregory "Greg" Turner, City Council Place #3

Frank Archuleta, City Council Place #4

Joan Pedrotti, City Council Place #5 and Mayor Pro Tempore

City Staff

Rafael Castillo, Jr., City Manager

Sonya Herrera, Esq., City Attorney

Rachel C. Dominguez , City Secretary

Edward "Dusty" DeHoyos, Assistant City Secretary

Chris Gamboa, Public Works Director (Interim)

As recommended by:

Windcrest Parks & Recreation Commission

Arthur J. "Jim" Flinn, Commissioner Place #1

Mary Wilson, Commissioner Place #2

Jay Eldridge, Commissioner Place #3

David C. Hook, Commissioner Place #4 and Chair

Harold Higgins, Sr., Commissioner Place #5

Kevin Malcom, Jr. , Commissioner Place #6

Robin Alva, Commissioner Place #7 and Vice Chair

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V. Executive Summary

This plan is a living document and not intended to have sunset, but to be updated as needed to meet the current and future needs of the Citizens of Windcrest. Through this plan, the City of Windcrest City Council provides guidance to the Windcrest Parks and Recreation Commission to meet its responsibilities listed in Chapter 26 of the Windcrest City Code.

To meet the planned increase in Windcrest residents, City Council supports and resources the Parks and Recreation Commission to meet the stated objectives to be RESPONSIVE, to ANTICIPATE, and to INNOVATE.



Figure 1.

While the 2021 City of Windcrest Strategic Plan is yet to be presented and adopted by City Council, the Parks and Recreation Commission will proceed with four short-term plans: dog park and pet walking areas, periodic fishing opportunities, remote control aircraft flying area, and sports after dark lighting support at Takas Park.



Figure 2.

VI. Purpose and Duration

The purpose of this plan is to provide the Parks and Recreation Commission of the City of Windcrest with a guidance document for its efforts in support of the Mayor and City Council. This plan provides the Parks and Recreation Commission with pre-approved and directed objectives and duties from City Council in accordance with Windcrest City Code Chapter 26 Section 26-23 Responsibilities (Code 1986, 16.304; Ord. No. 362, 12-18-2000) .

The intent for this plan is that it be a living document that is updated as necessary to reflect the needs and desires of the Citizens of Windcrest. To meet this intent and based upon input from the Citizens at meetings of the Commission and City Council, changes will be proposed by the Commission and submitted to City Council for adoption and inclusion into this Plan.

Based upon the expected use of this plan, there is no document sunset date. Therefore, the duration of this plan is indefinite. Versions of this plan will reflect the currency of the information contained within.



Figure 3.



Figure 4.

VII. Goals and Objectives

To provide the Parks and Recreation Commission guidance in its planning and support activities, the City of Windcrest adopts the following goals and supporting objectives.

Goal 1. The City of Windcrest Parks and Recreation Commission should be RESPONSIVE to Windcrest citizen and inhabitant desires for recreation and quality of life activities.

Objective 1A. Parks and greenspaces should incorporate multi-purpose, adaptable spaces for recreational activities.

Objective 1B. Uses of Windcrest city parks and greenspaces should be supportive of traditional Windcrest activities, e.g. Christmas Light-Up, American Independence Day celebration activities, and the Fire Fighters' Picnic.

Objective 1C. City parks, greenspaces, and recreational activities should support Windcrest residents, Windcrest businesses and their employees, lodgers and Windcrest hotels, and neighboring citizens.

Goal 2. The City of Windcrest Parks and Recreation Commission should ANTICIPATE community growth and facility upkeep to ensure the parks and greenspaces can be enjoyed by everyone.

Objective 2A. The Commission shall submit an annual budget request to City Council for city parks and greenspaces acquisition, maintenance, and improvements and for recreational activities and facilities.

Objective 2B. The Commission shall conduct public outreach within the Windcrest Community as necessary to foresee and determine changes and adaptations of existing park lands and facilities to meet the needs of citizens.

Objective 2C. The Commission should coordinate and participate with other Windcrest commissions as needed to facilitate its goals and objectives.

Goal 3. The City of Windcrest will make INNOVATIVE use of its park and greenspaces waters, lands, and skies for the benefit of the general Windcrest community and neighboring communities.

Objective 3A. Recreational use and promoted activities Windcrest of parks, greenspaces, and lakes should result in improved health, welfare, quality of life, and other benefits for the community in general.

Objective 3B. The Parks and Recreation Commission shall, from time to time, recommend to City Council innovative events and activities that showcase the City of Windcrest.

Objective 3C. Innovation may involve risk. The City of Windcrest supports reasonable risk-taking in the development of innovative forms of recreation and quality of life activities.

VIII. U.S. Census Data for Windcrest, Texas (2018 estimate)

The growth of the City of Windcrest between calendar years 2010 and 2018 is estimated to be +1.063 percent (see Figure 6). Based on the given population data, Windcrest Parks and Recreation Commission must plan for an additional 451 users of city parks in 2025.

This data is focused on Windcrest residents. However, the Commission must also plan for an increase in the need for city services from the businesses growing into Windcrest's 78218 ZIP Code area. The same intangible benefits afforded by current parks and green spaces to Windcrest residents is also valuable in attracting and retaining businesses, too.

Data from Windcrest's 2021 Strategic Study will be added when reviewed and approved by City Council.

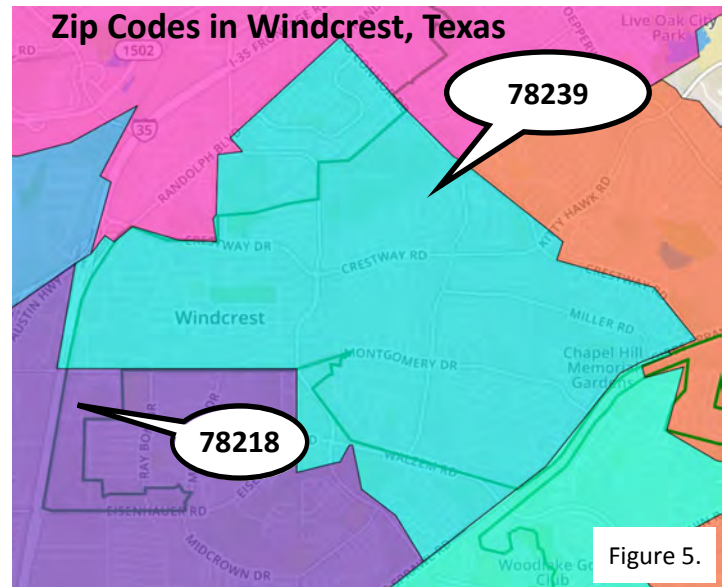


Figure 5.

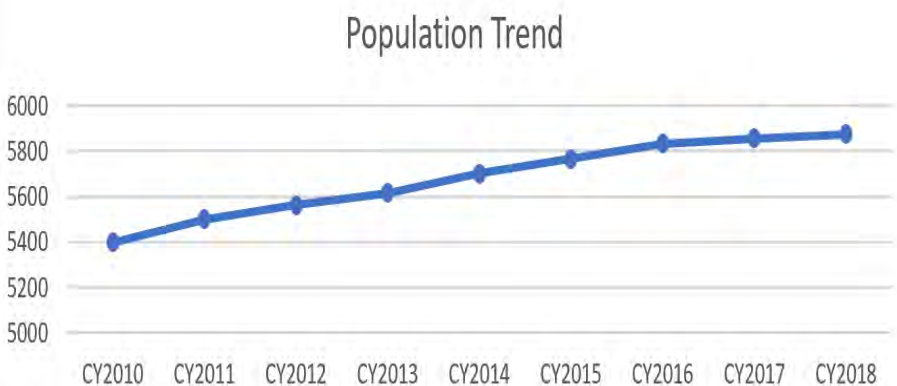
Source: <https://www.zipdatamaps.com/zipcodes-san-antonio-tx> on Sept 18, 2019

The Future of Windcrest

Population Data for City of Windcrest, Texas

Year	Population	% Annual
CY2010	5398	0
CY2011	5500	+1.890
CY2012	5563	+1.145
CY2013	5616	+0.953
CY2014	5702	+1.531
CY2015	5766	+1.122
CY2016	5833	+1.162
CY2017	5857	+0.411
CY2018	5874	+0.290

Based upon an average annual population change of 1.063% derived as a simple average from the annual change in population from CY2010 to CY 2018, the estimated population in 2019 is 5934. Using the same rate of population change, the predicted Windcrest population for 2025 is 6,325, an increase of 451



Source: <https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk> on Sept 18, 2019

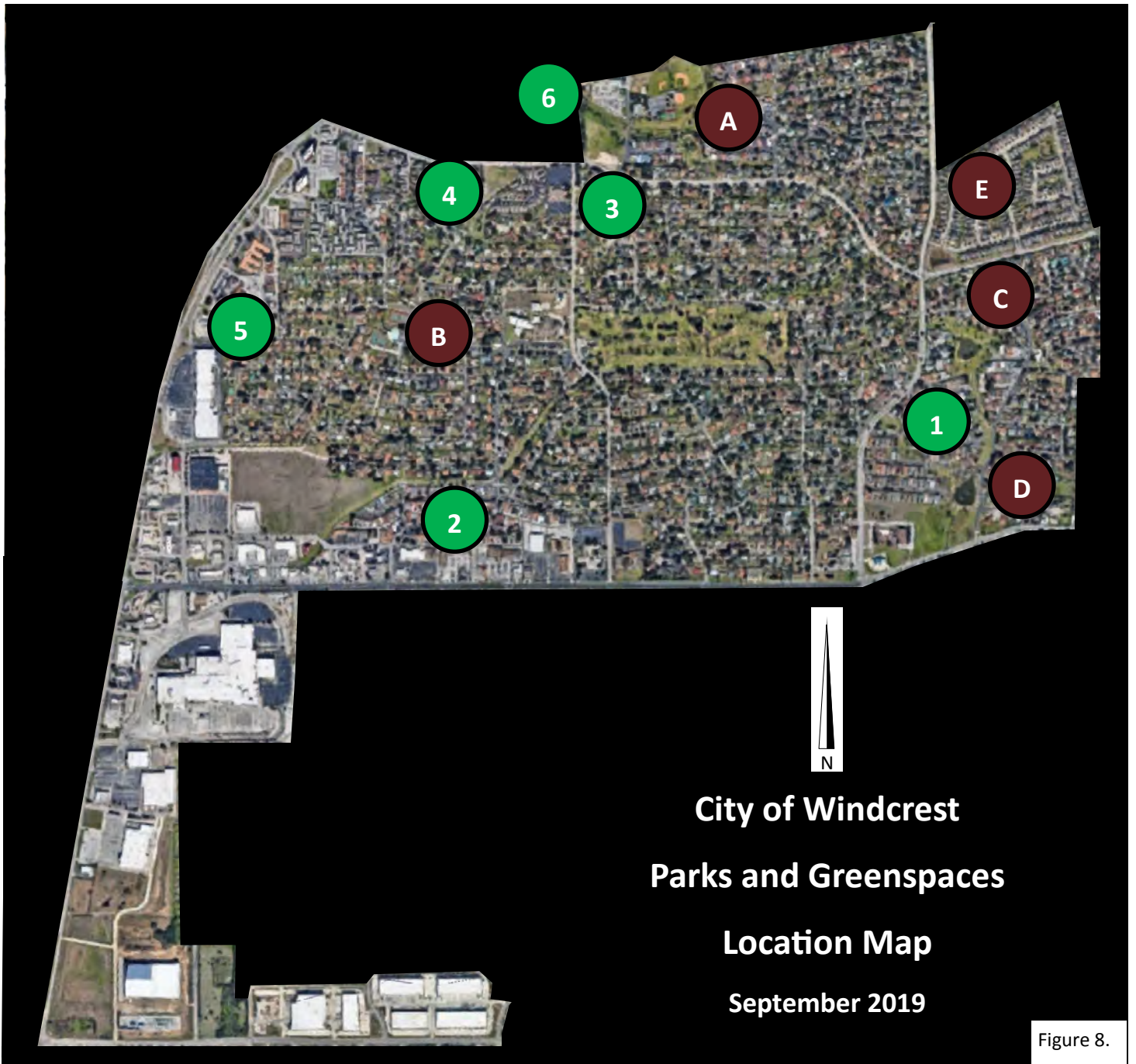
Figure 6.

IX. Park and Greenspace Inventory

Facilities Index	Acres	ADA Accessible Features	Restrooms	Benches/Bleachers	Picnic Tables	Exercise Equipment	Playground	Swimming Pool	Basketball Court	Baseball Fields	Soccer Fields	Concession Stand	Gazebo	Tennis Courts	Pickleball Courts	Natural Areas	Meeting Hall	Kitchen	Trail
<u>Parks</u>																			
Autumn Sunset Park	5.27		0												0		0	0	X
Brook Falls Park	4.38		0												0		0	0	X
Takas Park	11.867		2			?	1		1	4	1	1	1	2	1		0	0	X
Winbrook Park			0	3/0	3										0		0	0	0
<u>Other Facilities</u>																			
Civic Center			2												0		1	1	0
Swimming Pool			2					3							0		0	0	0

Figure 7.

X. Area Descriptions



Parks

- A** Takas Park
- B** City Swimming Pool
- C** Autumn Sunset Park
- D** Brook Falls Park
- E** Winbrook Park

Greenspaces

- 1** Autumn Sunset to Brook Falls Parks
- 2** Traffic Island, 8300 Windway Avenue
- 3** Open Lot, 500 Crestway Avenue
- 4** Open Lot, 5300 Crestway Avenue
- 5** Open area, 200 Crestwind Drive
- 6** City Public Works Easement, 9310 Jim Seal Drive

A. Takas Park



Figure 9.





Takas Park

Windcrest, Texas

Taken September 9, 2019
By Planehook Aviation Services, LLC

Figure 11.

Recreation Center



Figure 12.



Figure 13.



Figure 14.

Baseball Complex



Figure 15.



Figure 16.

Playground



Figure 17.

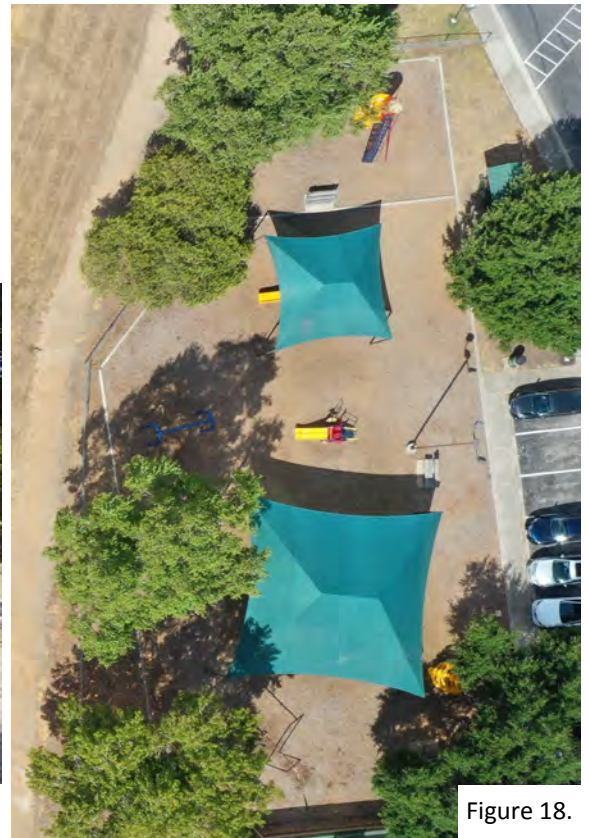


Figure 18.

Tennis and Pickleball Courts

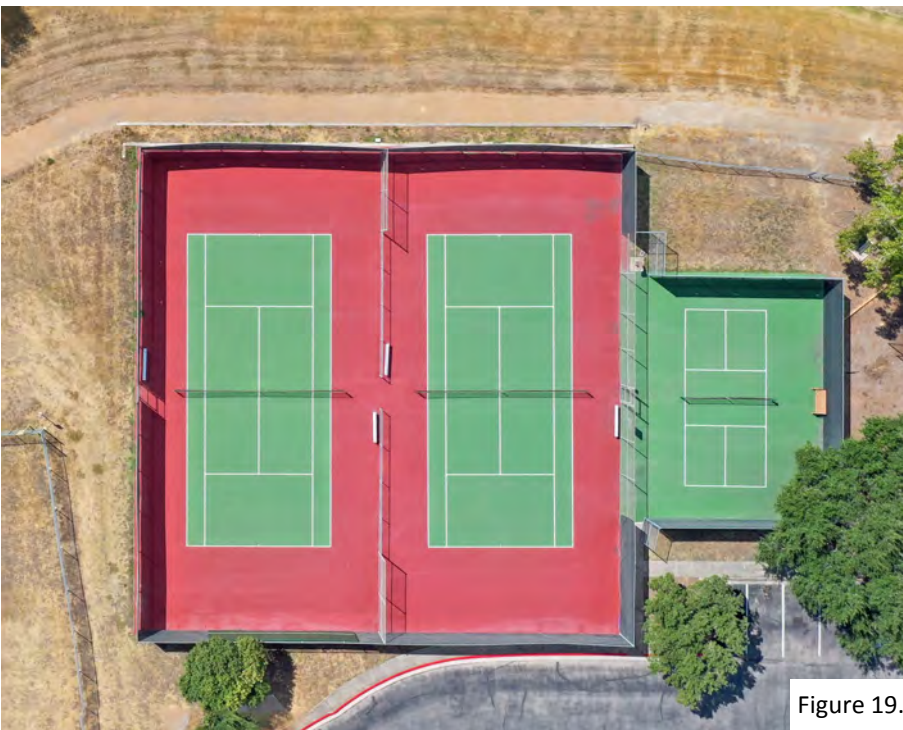


Figure 19.



Figure 20.

Windy Hollow Walking Trail



Figure 21.

Takas Lake and Water Retention Area



Figure 22.

B. Windcrest Swimming Pool

The Windcrest Swimming Pool is currently closed indefinitely pending engineering determination by the City Engineer and the Windcrest City Council.



Figure 23.



Figure 24.

Open to the Public

OPEN FROM

MEMORIAL DAY

MAY 27 WEEKEND

TO

LABOR DAY

SEPTEMBER 2

WINDCREST POOL MUNICIPAL

For Information or Reservations

City Pool (210) 792-6560

Pool Parties

Swim Team

Swim Lessons

Fun for All!

Figure 25.



Figure 26



Figure 27.

City Swimming Pools, Windcrest, Texas

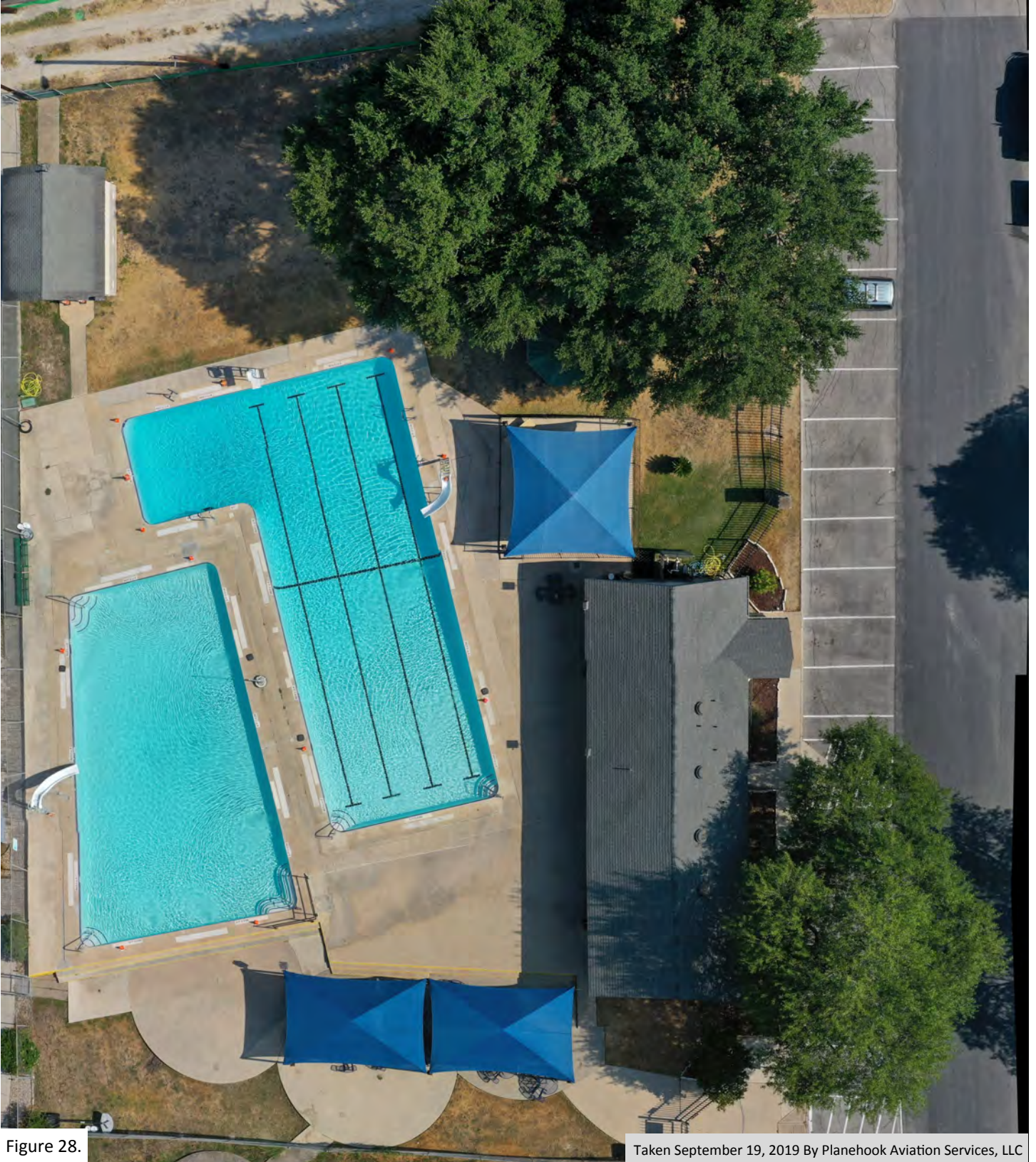


Figure 28.

Taken September 19, 2019 By Planehook Aviation Services, LLC

C. Autumn Sunset Park and Lake



Figure 29.



Figure 30.

Figure XX. Autumn Sunset Park and Lake facing North.

Autumn Sunset Park Windcrest, Texas



Figure 31.

Aerial image courtesy of Planehook Aviation Services,

D. Brook Falls Park and Lake



Figure 32.



Figure 33.

Aerial image courtesy of Planehook Aviation Services, LLC



Brook Falls Park
Windcrest, Texas

Figure 34.

Aerial image courtesy of Planehook Aviation Services, LLC

E. Winbrook Park



Figure 36.

**Winbrook Park
Windcrest, Texas**



Figure 35.

Taken September 19, 2019
by Planehook Aviation Services, LLC

F. Greenspaces

1. Between Autumn Sunset and Brook Falls Parks



Figure 37.

2. Traffic Island, 8333 Windway Drive



Figure 38.



Figure 39.

3. Currently vacant area, 500 Block of Crestway Road

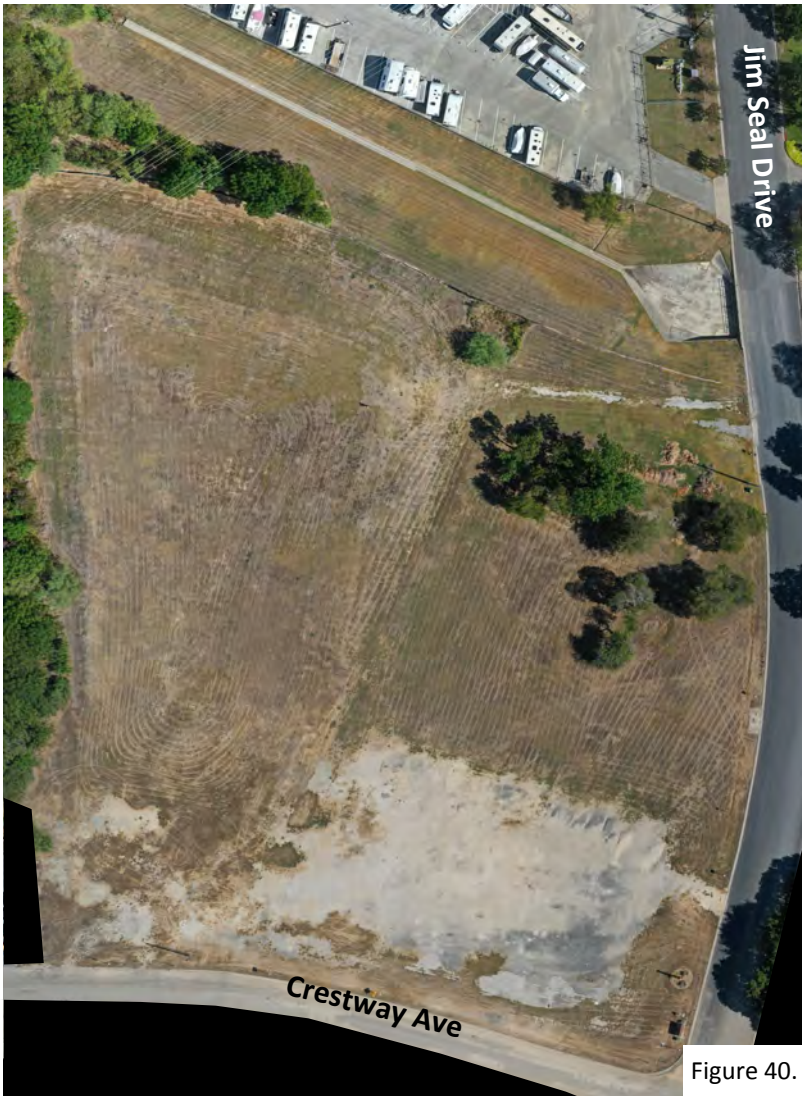


Figure 40.

4. Currently vacant area, 5319 Crestway Road



Figure 41.



Figure 42.

5. Currently vacant lot and drainage area, 200 Block of Crestwind Ave



Figure 43.

6. 306 Cloudmont Drive



Figure 44.



Figure 45.



Figure 46.



Figure 47.

XI. Short-term Plans

In the interest of moving forward while the replacement master plan is being developed, the following short-term plans are determined to meet the goals of being RESPONSIVE, ANTICIPATORY, and INNOVATIVE. The proposed plans are intended to have maximum return on investment for Windcrest quality of life.

1. **Dog Park and Pet Walking Areas.** Mentioned in the previous master plan, pet parks and walking areas are important to pet owners—both residential citizens and temporary residents staying at Windcrest hotels. Designated walking areas provide recreation and exercise while providing designated areas for pets to relieve themselves. Pet owners or tenders are required to remove solid pet waste so that others may enjoy the same space with their pets.

The heat in south-central Texas is legend. This heat causes concern for the well-being of pets as hard surfaces retain heat and burn the paws of pets. Therefore, pet areas should have well-kept grasses to ensure paws are not burned. Pet parks and walking areas should generally be green grassy environments, within the lawful limits of watering restrictions.

Pet walking areas should be equipped with pet waste receptacles and complimentary pet waste plastic bags stationed at regular intervals. Dog parks should provide not only pet waste receptacles and bags but also dog watering stations.

- A. **Designated Off-Leash Parks.** Currently, there are no public off-leash areas in Windcrest. The Parks and Recreation Commission will explore areas within the City where such an area can be established. At a

minimum, such an area would have pet waste receptacles and bags, a dog watering station, and fencing or other perimeter to keep pets within the off-leash area.

- B. **Greenspaces Supporting Pets.** Windcrest has a number of greenspaces that can support pet and human exercise. The Parks and Recreation Commission will explore and identify areas that are sufficient to support pet and human exercise.



Figure 48.



Figure 49.

2. **Periodic Fishing at Autumn Sunset Lake.** There is no denying that fishing as a form of recreation requires patience and is, in general, a calming pastime. The fish inhabiting the waters at Takas Park are part of a mosquito control program and are not intended to be fished or eaten. However, other bodies of water in Windcrest parks are suitable for game fish.

The Texas Wildlife and Fishing Department has offered an opportunity for a limited stocking of game fish for the Autumn Sunset water retention area. The Parks and Recreation Commission will examine and make a recommendation to City Council concerning a test program for limited fishing.

Currently, there is a prohibition for fishing in public bodies of water owned by Windcrest.

However, with a city code modification, limited fishing opportunities could be allowed. Texas State freshwater fishing rules and regulations would apply.

- A. **Age-based Fishing Events.** Freshwater fishing in the State of Texas allows for those under the age of 17, both resident and non-resident, to fish without a license. Therefore, a simple first test of local interest would be a weekend fishing event for young anglers under the age of 17. Game fish for such an event can come from Texas State Fisheries.



Figure 50.



Figure 51.

- B. **Limited Seasonal Fishing.**

According to Texas Wildlife and Fishing sources, a minimum of two weeks opportunity to fish would allow for Texas Fisheries Service to provide game fish to stock Park waters. Trout would be stocked during the Spring season. Catfish would be stocked during the Fall season. The Parks and Recreation Commission will examine and recommend to City Council a plan for limited seasonal fishing in Autumn Sunset Park waters.

3. **Remote Control Aircraft Flying Area.** The recreational assets of the City of Windcrest are not only terrestrial but also skyward. Unlike other nearby cities and unincorporated areas of Bexar County, Windcrest enjoys unique airspace that allows for enjoyment by model aircraft flyers and remote pilots. This unencumbered airspace—Class G airspace—is best accessed at Brook Falls Park.

A. **Recreational RC Flying.** Most model aircraft are hand-launched or lift-off vertically from the ground, requiring no additional investment of grounds care at the grassy field on the south side of Brooks Fall Park. The area can be designated as a Remote Controlled (RC) Aircraft friendly zone. The Parks and Recreation Commission will explore signage requirements to promote area use.



Figure 52.



Figure 53.

B. **First Responder Unmanned Aircraft System (UAS) Flying Training Area.** Local area first response units are investing in unmanned aircraft systems that can improve public safety and protect their responders. The Windcrest airspace provides an opportunity for such units with an area to practice launch, mission tasks, and recovery without the need for extensive travel.

C. **Drone Competition Event Area.** New to the competitive athletic scene is drone racing. The same skills learned in drone racing directly transfer to the unmanned aviation industry for aerial inspections, photogrammetric surveys, and real estate imagery. Promoting safe and responsible recreation using UAS make INNOVATIVE use of the natural assets of the City of Windcrest. The Parks and Recreation Commission will examine and recommend to City Council drone events and supporting activities which will benefit the city and local businesses.

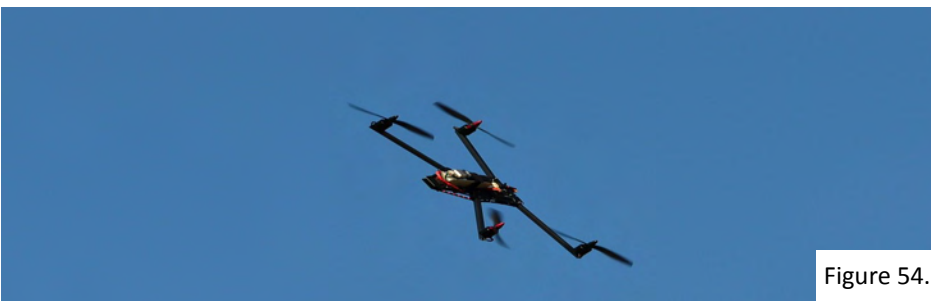


Figure 54.



Figure 55.

4. **Sports After Dark.** Individual and team athletic activities at Takas Park are generally limited to daylight hours. Providing user-demand nighttime illumination to existing facilities allows for enjoyment before sunrise and after sunset.

A. **Baseball Complex Lighting.** Currently, the three ball fields of the Baseball Complex are not lit. The Parks and Recreation Commission will examine and make recommendations to City Council on what lighting would be required to support nighttime baseball and softball activities.

B. **Tennis and Pickleball Court Lighting.** The Texas heat makes it difficult for recreational and competitive athletes to practice and compete during the day. So, many seek places to play both before sunrise and after sunset. Therefore, providing Windcrest park users the best opportunities to use park facilities requires the use of lights. The Parks and Recreation Commission will examine and make recommendations to City Council on lighting requirements for the Takas Park Tennis and Pickleball Complex.

C. **Basketball Court Improvements.** Basketball is a sport that is enjoyed by many age groups. Like Tennis and Pickleball, the Texas heat makes it difficult for players to enjoy the sport at Takas Park’s outdoor court during daylight in the summer months. The Parks and Recreation Commission will examine the practicality of adding improvements to the basketball court and nearby areas to support both comfortable day and illuminated night use and make recommendations to City Council.



Figure 57.



Figure 56.

D. **Takas Park Pedestrian and Parking Safety Lighting.** To ensure participants and observers are safe, The Parks and Recreation Commission will examine the need for safety lighting for Takas Park and make recommendations to City Council on safety and security lighting.

Lot at Crestway and Jim Seal

Suggested
Dog Park Area

Possible Future
Pool Location

Midtown Cleaners

Whitmore Cir

Jim Seal Dr

Jim Seal Dr

Windy Hollow

Windy Hollow

Jim Seal Dr

Jim Seal Dr

Google

Crestway Dr

Midtown Dr

Sign in



9351 Jim Seal Dr
Windcrest, Texas

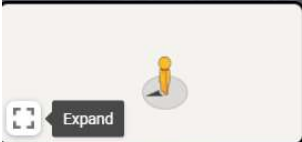
Google

Street View

Lot at Crestway and Jim Seal



Google



Lot at Crestway and Jim Seal



9337 Jim Seal Dr
Windcrest, Texas



Google



Street View

Lot at Crestway and Jim Seal



Takas Windcrest
City Park



Midco

Richfield Dr

Google

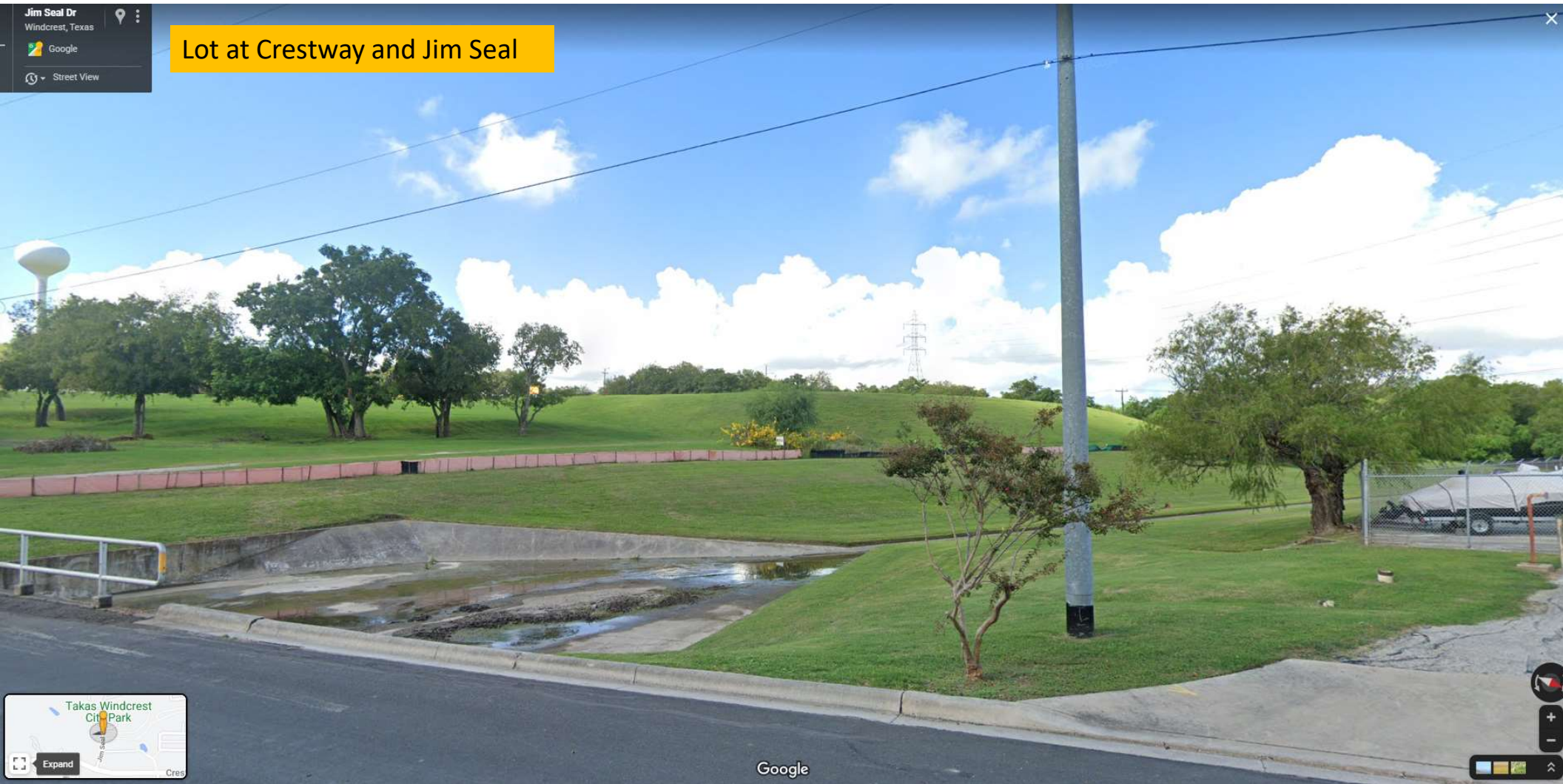


Jim Seal Dr
Windcrest, Texas

Google

Street View

Lot at Crestway and Jim Seal



Lot at Crestway and Jim Seal



Perimeter fence – 6-foot-high chain link fence – approximately 1,600 LF – with two double gates
Estimate cost - \$55,000

Water service - \$1,000

Shade structure - \$20,000

2 Poop Stations – \$500

Benches - \$5,000

Total – \$81,500

Bag replacement cost -2,000 bags - \$60



Lot at Crestway and Jim Seal

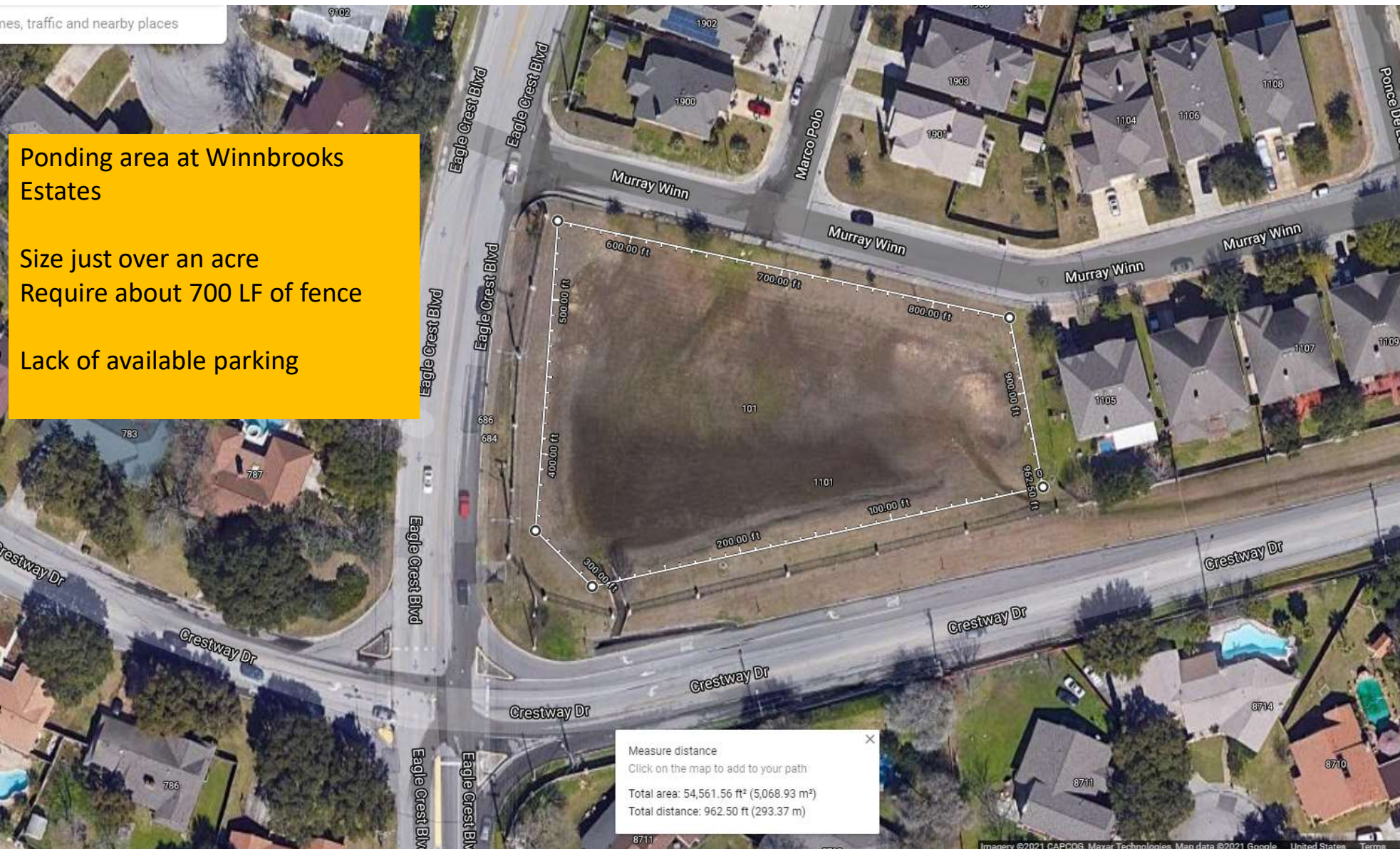
- Perimeter fence – 6-foot-high chain link fence – approximately 1,500 LF – with two double gates
- Estimate cost - \$50,000
- Water service - \$1,000
- 2 Poop Stations – \$500
- Shade structure - \$20,000
- Benches - \$5,000
- Total Estimate – \$85,500**
- Approximately 3 acres
- Bag replacement cost -2,000 bags - \$60

...es, traffic and nearby places

Ponding area at Winnbrooks Estates

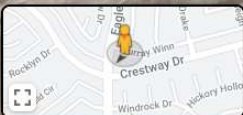
Size just over an acre
Require about 700 LF of fence

Lack of available parking

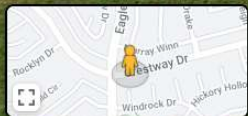




Ponding area at Winnbrooks Estates



Ponding area at Winnbrooks Estates



CITY OF WINDCREST
TAKAS PARK WALKING TRAIL PROJECT **CONCRETE TRAIL)**
ENGINEER'S OPINION OF PROBABLE COST
June 14, 2021

ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL
100.1	MOBILIZATION	LS	1	11%	\$ 31,677.73
101.1	PREPARATION OF RIGHT-OF-WAY	LS	1	4%	\$ 11,519.18
103.3	REMOVE SIDEWALKS & DRIVEWAYS	SF	1,255	\$ 5.00	\$ 6,275.00
103.4	REMOVE MISCELLANEOUS CONCRETE	SF	1,700	\$ 8.50	\$ 14,450.00
307.1	CONCRETE STRUCTURE (ELEVATED SIDEWALKS) (> 10 CY)	CY	23	\$ 960.00	\$ 22,080.00
502.1	CONCRETE SIDEWALKS (1,000 SY< X >10000 SY)	SY	2,290	\$ 60.00	\$ 137,400.00
505.1	CONCRETE RIPRAP (5" THICK) (100 SY < X < 4000 SY)	SY	190	\$ 90.00	\$ 17,100.00
522.1	SIDEWALK PIPE RAILING	LF	400	\$ 130.00	\$ 52,000.00
540.9A	TEMPORARY SEDIMENT CONTROL FENCE-INSTALL	LF	2,450	\$ 3.50	\$ 8,575.00
540.9B	TEMPORARY SEDIMENT CONTROL FENCE-REMOVE	LF	2,450	\$ 2.50	\$ 6,125.00
801.1	LEVEL II PRUNING	EA	24	\$ 175.00	\$ 4,200.00
801.2	LEVEL IIA PROTECTIVE FENCING	LF	680	\$ 7.00	\$ 4,760.00
SUP 1	TREE REMOVAL (8"-22" DIAMETER)	EA	4	\$ 3.60	\$ 14.40
SUP 2	PARK BENCH	EA	5	\$ 3,000.00	\$ 15,000.00
				SUB TOTAL	\$ 331,176.31

TOTAL W/ 10% CONTINGENCY= \$ 364,300.00

ADDITIVE ALTERNATE					
ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL
1	LIGHT POLES	EA	16	\$ 1,500.00	\$ 24,000.00
2	TRAIL LIGHTING	EA	42	\$ 130.00	\$ 5,460.00
3	LANDSCAPING	LS	1	\$ 60,000.00	\$ 60,000.00
				SUB TOTAL	\$ 89,460.00

ADDITIONAL COST					
ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL
1	ENGINEERING DESIGN	LS	1	\$ 20,000.00	\$ 20,000.00
2	CONSTRUCTION MANAGEMENT	LS	1	\$ 13,000.00	\$ 13,000.00
3	GEOTECHNICAL FEE	LS	1	\$ 9,000.00	\$ 9,000.00
				SUB TOTAL	\$ 42,000.00
				TOTAL	\$ 406,300.00

CITY OF WINDCREST
TAKAS PARK WALKING TRAIL PROJECT (ALL WEATHER TRAIL)
ENGINEER'S OPINION OF PROBABLE COST
June 14, 2021

ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL
100.1	MOBILIZATION	LS	1	11%	\$ 41,067.95
101.1	PREPARATION OF RIGHT-OF-WAY	LS	1	4%	\$ 14,933.80
103.3	REMOVE SIDEWALKS & DRIVEWAYS	SF	1,085	\$ 5.00	\$ 5,425.00
103.4	REMOVE MISCELLANEOUS CONCRETE	SF	1,700	\$ 8.50	\$ 14,450.00
307.1	CONCRETE STRUCTURE (ELEVATED SIDEWALKS) (> 10 CY)	CY	23	\$ 960.00	\$ 22,080.00
500.1	CONCRETE CURB (<1000 LF)	LF	4,750	\$ 15.00	\$ 71,250.00
502.1	CONCRETE SIDEWALKS (1,000 SY< X >10000 SY)	SY	24	\$ 60.00	\$ 1,440.00
505.1	CONCRETE RIPRAP (5" THICK) (100 SY < X < 4000 SY)	SY	190	\$ 90.00	\$ 17,100.00
522.1	SIDEWALK PIPE RAILING	LF	400	\$ 130.00	\$ 52,000.00
540.9A	TEMPORARY SEDIMENT CONTROL FENCE-INSTALL	LF	2,450	\$ 3.50	\$ 8,575.00
540.9B	TEMPORARY SEDIMENT CONTROL FENCE-REMOVE	LF	2,450	\$ 2.50	\$ 6,125.00
801.1	LEVEL II PRUNING	EA	24	\$ 175.00	\$ 4,200.00
801.2	LEVEL IIA PROTECTIVE FENCING	LF	680	\$ 7.00	\$ 4,760.00
SUP 1	TREE REMOVAL (8"-22" DIAMETER)	EA	4	\$ 360.00	\$ 1,440.00
SUP 2	ALL WEATHER TRACK(BASE CONSTRUCTION)	SY	2,300	\$ 40.00	\$ 92,000.00
SUP 3	ALL WEATHER TRACK(1/2 INCH THICK SEAL-FLEX SURFACING)	SY	2,300	\$ 25.00	\$ 57,500.00
SUP 4	PARK BENCH	EA	5	\$ 3,000.00	\$ 15,000.00
				SUB TOTAL	\$ 429,346.75
				TOTAL W/ 10% CONTINGENCY=	\$ 472,290.00

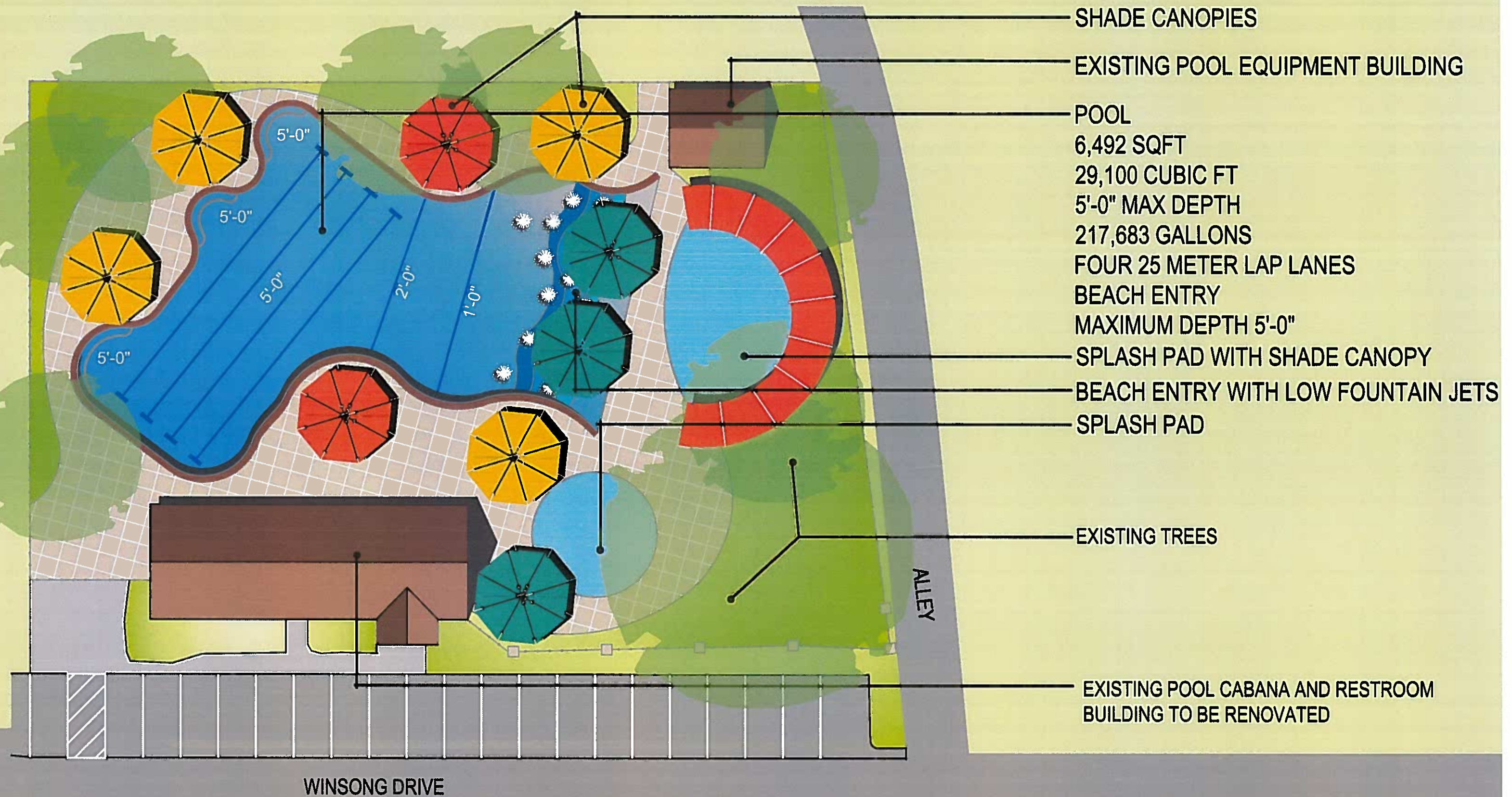
ADDITIVE ALTERNATE					
ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL
1	LIGHT POLES	EA	16	\$ 1,500.00	\$ 24,000.00
2	TRAIL LIGHTING	EA	42	\$ 130.00	\$ 5,460.00
3	LANDSCAPING	LS	1	\$ 60,000.00	\$ 60,000.00
				SUB TOTAL	\$ 89,460.00

ADDITIONAL COST					
ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL
1	ENGINEERING DESIGN	LS	1	\$ 25,000.00	\$ 25,000.00
2	CONSTRUCTION MANAGEMENT	LS	1	\$ 19,000.00	\$ 19,000.00
3	GEOTECHNICAL FEE	LS	1	\$ 9,000.00	\$ 9,000.00
				SUB TOTAL	\$ 53,000.00
				TOTAL	\$ 525,290.00

**CITY OF WINDCREST
GOLF COURSE WALKING TRAIL PROJECT
ENGINEER'S OPINION OF PROBABLE COST
June 11, 2021**

ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL
100.1	MOBILIZATION	LS	1	11% \$	91,680.05
101.1	PREPARATION OF RIGHT-OF-WAY	LS	1	4% \$	33,338.20
103.1	REMOVE CONCRETE CURB(700 LF < X < 10,000 LF)	LF	6550	\$ 7.20	\$ 47,160.00
103.3	REMOVE SIDEWALKS & DRIVEWAYS	SF	4000	\$ 5.00	\$ 20,000.00
103.4	REMOVE MISCELLANEOUS CONCRETE	SF	150	\$ 8.50	\$ 1,275.00
307.1	CONCRETE STRUCTURE (ELEVATED SIDEWALKS) (> 10 CY)	CY	50	\$ 1,200.00	\$ 60,000.00
500.1	CONCRETE CURB (<1000 LF)	LF	6550	\$ 15.00	\$ 98,250.00
502.1	CONCRETE SIDEWALKS (1,000 SY< X >10000 SY)	SY	680	\$ 60.00	\$ 40,800.00
502.3	3' SIDEWALK DRAIN BOX	EA	10	\$ 3,600.00	\$ 36,000.00
503.1	PORTLAND CONCRETE DRIVEWAY	SY	130	\$ 55.00	\$ 7,150.00
506.1	CONCRETE RETAINING WALL -COMBINATION TYPE (<20 CY)	CY	5	\$ 1,200.00	\$ 6,000.00
508.1	RELOCATING WIRE FENCE	LF	100	\$ 20.00	\$ 2,000.00
513.1	REMOVE AND RELOCATE MAILBOXES	EA	3	\$ 200.00	\$ 600.00
513.1A	DECORATIVE MAILBOXES	EA	3	\$ 500.00	\$ 1,500.00
522.1	SIDEWALK PIPE RAILING	LF	120	\$ 130.00	\$ 15,600.00
530.1	BARRICADES, SIGNS AND TRAFFIC HANDLING,INCLUDE AS NO SEPARATE PAY ITEM	LS	1	\$ 24,000.00	\$ 24,000.00
531.11	R3-5A STRAIGHT ONLY (30"x36")(HIGH INTENSITY)	EA	2	\$ 240.00	\$ 480.00
531.11	R3-5R RIGHT ONLY (30"x36")(HIGH INTENSITY)	EA	1	\$ 240.00	\$ 240.00
531.12	R3-6 LANE-USE CONTROL(LEFT AND STRAIGHT THRU) (30"x36")(HIGH INTENSITY)	EA	1	\$ 240.00	\$ 240.00
531.21	R7-1SA2 NO PARKING IN THIS SIDE OF BLOCK(18" x 24")(HIGH INTENSITY)	EA	6	\$ 245.00	\$ 1,470.00
531.13	R1-1 STOP (18" x 24")(HIGH INTENSITY)	EA	1	\$ 240.00	\$ 240.00
531.34	S1-1 ADVANCE SCHOOL CROSSING(FLOURESCENT YELLOW)	EA	2	\$ 325.00	\$ 650.00
531.43	W1-7 LARGE DOUBLE ARROW (48"x24")(HIGH INTENSITY)	EA	1	\$ 480.00	\$ 480.00
531.51	W11-2 PED CROSSING (30" X 30") (HIGH INTENSITY)	EA	1	\$ 280.00	\$ 280.00
531.62	W16-9P AHEAD (36" x 20")(HIGH INTENSITY)	EA	1	\$ 180.00	\$ 180.00
531.65	S4-3A SCHOOL ZONE ARROWS (24" x 18")(HIGH INTENSITY)	EA	1	\$ 130.00	\$ 130.00
531.66	STOP AHEAD (18" x 24")(HIGH INTENSITY)	EA	1	\$ 240.00	\$ 240.00
540.9A	TEMPORARY SEDIMENT CONTROL FENCE-INSTALL	LF	6650	\$ 3.50	\$ 23,275.00
540.9B	TEMPORARY SEDIMENT CONTROL FENCE-REMOVE	LF	6650	\$ 2.50	\$ 16,625.00
801.1	LEVEL II PRUNING	EA	70	\$ 175.00	\$ 12,250.00
801.2	LEVEL IIA PROTECTIVE FENCING	LF	200	\$ 7.00	\$ 1,400.00
SAWS 833.10	EXISTING METER AND METER BOX RELOCATION	EA	4	\$ 250.00	\$ 1,000.00
SAWS 834.3	RELOCATE EXISTING FIRE HYDRANT	EA	1	\$ 500.00	\$ 500.00
SUP 1	TREE REMOVAL (8"-22" DIAMETER)	EA	35	\$ 360.00	\$ 12,600.00
SUP 2	ALL WEATHER TRACK(BASE CONSTRUCTION)	SY	3600	\$ 40.00	\$ 144,000.00
SUP 3	ALL WEATHER TRACK(1/2 INCH THICK SEAL-FLEX SURFACING)	SY	3600	\$ 25.00	\$ 90,000.00
SUP 4	US POST OFFICE INSIDE HALL SIGN	EA	1	\$ 240.00	\$ 240.00
SUP 5	PARK BENCH	EA	4	\$ 3,600.00	\$ 14,400.00
SUP 6	REMOVE AND RELOCATE SOLAR RADAR FEEDBACK SIGN	EA	1	\$ 1,200.00	\$ 1,200.00
SUP 7	REMOVE AND RELOCATE SCHOOL ZONE FLASHER POLE AND SIGN	EA	1	\$ 1,200.00	\$ 1,200.00
SUP 9	GOLF COURSE TRAIL SIGN	EA	4	\$ 600.00	\$ 2,400.00
SUP 10	INS VALMONT TAVERN STREET LIGHT ASSEMBLY(INCLUDES POLE AND BASE)	EA	67	\$ 2,200.00	\$ 147,400.00
				SUB TOTAL	\$ 958,473.25
				TOTAL W/ 10% CONTINGENCY=	\$ 1,054,330.00

ADDITIONAL COST					
ITEM NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL
1	ENGINEERING DESIGN	LS	1	\$ 60,000.00	\$ 60,000.00
2	CONSTRUCTION MANAGEMENT	LS	1	\$ 44,000.00	\$ 44,000.00
3	GEOTECHNICAL FEE	LS	1	\$ 12,000.00	\$ 12,000.00
				SUB TOTAL	\$ 116,000.00
				TOTAL	\$ 1,170,330.00



SCHEMATIC DESIGN PLAN
 CITY OF WINDCREST
 MAY 17, 2021

RENOVATION OF EXISTING POOL
 WITH SPLASH PADS



Replace Existing Windcrest Swimming Pool

Opinion of Probable Cost - 5-17-21

No	Item	Qty Unit	Unit Price	Cost	Total Bid Item Cost
MOBILIZATION, INSURANCE AND BONDS					\$297,687.19
1	Mobilization and OH&P (11%)	1 L.S.	\$180,392.17	\$180,392.17	
2	Insurance and Bonds (4%)	1 L.S.	\$65,597.15	\$65,597.15	
3	Preparation of Right-Of-Way (1%)	1 L.S.	\$16,399.29	\$16,399.29	
4	Erosion Control And SWPPP (2%)	1 L.S.	\$32,798.58	\$32,798.58	
5	Barricades, Signs, and Traffic Handling	1 L.S.	\$2,500.00	\$2,500.00	
POOL					\$701,467.36
	Demolition and Haul Off for Pools	229 C.Y.	\$55.00	\$12,595.00	
	Excavation and Haul Off for Pools	135 C.Y.	\$35.00	\$4,725.00	
	Pool (Includes all equipment and materials to such as shotcrete pool structural shell, plaster finishes, coping, piping, valves, inlets, skimmers, drains, surfacing, tile, pumps, filters, back wash tank, and controls)	6492 S.F.	\$86.00	\$558,312.00	
	Underdrain Pipe (6" Corrugated Perforated Drain Pipe w/sock)	156 L.F.	\$24.00	\$3,735.36	
	24" x 12 ' Pump With Sump	1 L.S.	\$11,800.00	\$11,800.00	
	Gravel Underdrain	375 C.Y.	\$55.00	\$20,625.00	
	10 mil. Polyethylene Liner with 8' offset	10236 S.F.	\$3.00	\$30,708.00	
	Pole Mounted Area Lights	3 L.S.	\$4,980.00	\$14,940.00	
	5 hp Pentair Pump and Electrical Service	2 EA.	\$5,700.00	\$11,400.00	
	Fountain Nozzles	11 EA.	\$185.00	\$2,035.00	
	2" True Union Ball Valves	11 EA.	\$150.00	\$1,650.00	
	2" sch 40 PVC Pipe	936 L.F.	\$12.00	\$11,232.00	
	4" sch 40 PVC Pipe	18 L.F.	\$25.00	\$450.00	
	6" sch 40 PVC Pipe	20 L.F.	\$38.00	\$760.00	
	Under Water Pool Lighting	3 E.A.	\$5,500.00	\$16,500.00	
SPRAY GROUNDS					\$375,000.00
	Splash Pads (Includes all equipment and materials to such as concrete, finishes, piping, valves, inlets, drains, surfacing, pumps, filters,	1 L.S.	\$375,000.00	\$375,000.00	
SITE AMENITIES					\$384,121.50
	Concrete Walk	9373 S.F.	\$8.00	\$74,984.00	
	Handrails	10.5 L.F.	\$55.00	\$577.50	
	Chair Lift	1 EA.	\$6,500.00	\$6,500.00	
	Shower Tower	1 EA.	\$1,500.00	\$1,500.00	

Replace Existing Windcrest Swimming Pool

Opinion of Probable Cost - 5-17-21

Lifeguard Chairs	2 EA.	\$980.00	\$1,960.00
Perimeter Fence, 6' ht.	425 L.F.	\$57.00	\$24,225.00
Drinking Fountain	1 EA.	\$4,200.00	\$4,200.00
Umbrella Shade Canopy	9 E.A.	\$19,275.00	\$173,475.00
Linear Shade Canopies (9)	95 L.F.	\$1,000.00	\$95,000.00
Pool Warning Sign	8 EA.	\$200.00	\$1,600.00
Pool Occupancy Sign	1 EA.	\$100.00	\$100.00

STORM DRAINAGE

\$6,676.00

Nyloplast Catch Basin	2 EA.	\$700.00	\$1,400.00
Drain Inlet at Parking	2 EA.	\$600.00	\$1,200.00
1-1/2" PVC Pipe	52 L.F.	\$8.00	\$416.00
6" Corrugated Drain Pipe	40 L.F.	\$12.00	\$480.00
8" Corrugated Drain Pipe	150 L.F.	\$14.00	\$2,100.00
6' x 10" Concrete Outfall Structure	60 S.F.	\$18.00	\$1,080.00

LANDSCAPING

\$53,039.00

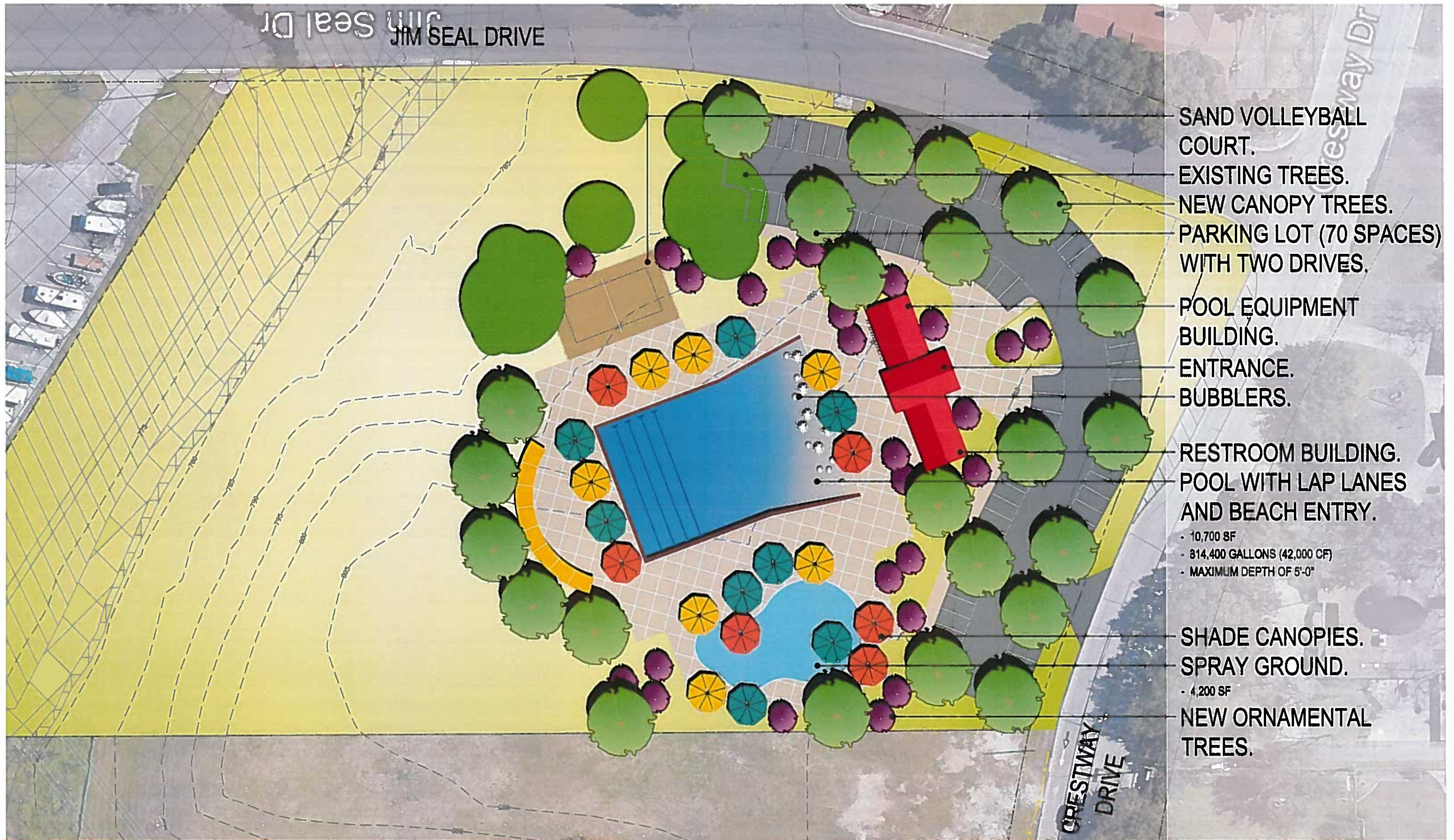
Turf; Solid Sod	1425 S.Y.	\$9.00	\$12,825.00
Mulch	1,773 S.F.	\$3.00	\$5,319.00
3" Cal. Tree	5 EA.	\$1,025.00	\$5,125.00
2.5" Cal. Tree	1 EA.	\$875.00	\$875.00
15 Gal. Shrub	8 EA.	\$175.00	\$1,400.00
10 Gal. Shrub	3 EA.	\$150.00	\$450.00
5 Gal. Shrub	72 EA.	\$45.00	\$3,240.00
3 Gal. Shrub	55 EA.	\$25.00	\$1,375.00
1 Gal. Shrub	93 EA.	\$10.00	\$930.00
Irrigation	1 L.S.	\$21,500.00	\$21,500.00

BUILDINGS

\$119,625.00

Renovation Of Existing Pool Cabana New	2175 S.F.	\$55.00	\$119,625.00
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Total Base Bid	\$1,937,616.05
Contingency 5%	\$ 96,880.80
GRAND TOTAL	\$ 2,034,496.86



SCHEMATIC DESIGN PLAN
CITY OF WINDCREST
MAY 17, 2021

NEW POOL AT JIM SEAL DRIVE AND
CRESTWAY DRIVE



New Swimming Pool Located at Jim Seal Dr. Crestway Dr.

Opinion of Probable Cost - 5-17-21

No	Item	Qty Unit	Unit Price	Cost	Total Bid Item Cost
MOBILIZATION, INSURANCE AND BONDS					\$529,352.98
1	Mobilization and OH&P (11%)	1 L.S.	\$321,965.71	\$321,965.71	
2	Insurance and Bonds (4%)	1 L.S.	\$117,078.44	\$117,078.44	
3	Preparation of Right-Of-Way (1%)	1 L.S.	\$29,269.61	\$29,269.61	
4	Erosion Control And SWPPP (2%)	1 L.S.	\$58,539.22	\$58,539.22	
5	Barricades, Signs, and Traffic Handling	1 L.S.	\$2,500.00	\$2,500.00	
POOL					\$1,070,706.00
	Demolition & Haul Off For Pools	50 C.Y.	\$55.00	\$2,750.00	
	Excavation, Fill & Grading	879 C.Y.	\$35.00	\$30,765.00	
	Pool (includes all equipment and materials to such as shotcrete pool structural shell, plaster finishes, coping, piping, valves, inlets, skimmers, drains, surfacing, tile, pumps, filters, back wash tank, and controls)	10700 S.F.	\$79.00	\$845,300.00	
	Underdrain Pipe (6" Corrugated Perforated Drain Pipe w/sock)	200 L.F.	\$24.00	\$4,800.00	
	24" x 12 ' Pump With Sump	1 L.S.	\$11,800.00	\$11,800.00	
	Gravel Underdrain	520 C.Y.	\$55.00	\$28,600.00	
	10 mil. Polyethylene Liner with 8' offset	12020 S.F.	\$3.00	\$36,060.00	
	Pole Mounted Area Lights	5 E.A	\$4,980.00	\$24,900.00	
	Pole Mounted Area Lights Parking	5 E.A	\$5,980.00	\$29,900.00	
	5 hp Pentair Pump and Electrical Service	2 EA.	\$5,700.00	\$11,400.00	
	Fountain Nozzles	11 EA.	\$185.00	\$2,035.00	
	2" True Union Ball Valves	11 EA.	\$150.00	\$1,650.00	
	2" sch 40 PVC Pipe	1003 L.F.	\$12.00	\$12,036.00	
	4" sch 40 PVC Pipe	18 L.F.	\$25.00	\$450.00	
	6" sch 40 PVC Pipe	20 L.F.	\$38.00	\$760.00	
	Under Water Pool Lighting	5 L.S.	\$5,500.00	\$27,500.00	
SPRAY GROUNDS					\$375,000.00
	Splash Pads (Includes all equipment and materials to such as concrete, finishes, piping, valves, inlets, drains, surfacing, pumps, filters,	1 L.S.	\$375,000.00	\$375,000.00	
SITE AMENITIES					\$565,540.00
	Concrete Walk	30950 S.F.	\$7.00	\$216,650.00	
	Chair Lift	1 EA.	\$6,500.00	\$6,500.00	
	Shower Tower	1 EA.	\$1,500.00	\$1,500.00	

New Swimming Pool Located at Jim Seal Dr. Crestway Dr.**Opinion of Probable Cost - 5-17-21**

Lifeguard Chairs	3 EA.	\$980.00	\$2,940.00
Perimeter Fence, 6' ht.	425 L.F.	\$57.00	\$24,225.00
Drinking Fountain	1 EA.	\$4,200.00	\$4,200.00
Umbrella Shade Canopy	11 E.A..	\$19,275.00	\$212,025.00
Linear Shade Canopies (9)	95 L.F.	\$1,000.00	\$95,000.00
Pool Warning Sign	12 EA.	\$200.00	\$2,400.00
Pool Occupancy Sign	1 EA.	\$100.00	\$100.00

STORM DRAINAGE**\$12,636.00**

Nyloplast Catch Basin	4 EA.	\$700.00	\$2,800.00
Drain Inlet	4 EA.	\$600.00	\$2,400.00
1-1/2" PVC Pipe	175 L.F.	\$8.00	\$1,400.00
6" Corrugated Drain Pipe	133 L.F.	\$12.00	\$1,596.00
8" Corrugated Drain Pipe	240 L.F.	\$14.00	\$3,360.00
6' x 10" Concrete Outfall Structure	60 S.F.	\$18.00	\$1,080.00

LANDSCAPING**\$183,079.00**

Turf Grass Hydromulch	12100 S.Y.	\$0.90	\$10,890.00
Mulch	1,773 S.F.	\$3.00	\$5,319.00
3" Cal. Tree	23 EA.	\$1,025.00	\$23,575.00
2.5" Cal. Tree	45 EA.	\$875.00	\$39,375.00
15 Gal. Shrub	45 EA.	\$175.00	\$7,875.00
10 Gal. Shrub	100 EA.	\$150.00	\$15,000.00
5 Gal. Shrub	72 EA.	\$45.00	\$3,240.00
3 Gal. Shrub	55 EA.	\$25.00	\$1,375.00
1 Gal. Shrub	93 EA.	\$10.00	\$930.00
Irrigation	1 L.S.	\$75,500.00	\$75,500.00

BUILDINGS AND PARKING**\$720,000.00**

New Pool Cabana and Mechanical Building	2400 S.F.	\$230.00	\$552,000.00
Parking 70 Spaces	70 E.A.	\$2,400.00	\$168,000.00

Total Base Bid	\$3,456,313.98
Contingency 5%	\$ 172,815.70
GRAND TOTAL	\$ 3,629,129.68

City of Windcrest, TX





Transforming
Communities

Transforming communities through integrated design & construction excellence.

Our mission isn't just to design and build useful and beautiful structures, it's to **improve the lives of people who use them.**

We believe the work we do has a **broader and deeper impact** than simply the buildings we build.





Values

**At KAI
we...**

**...are faithful
stewards**

**...listen to
understand**

...give back

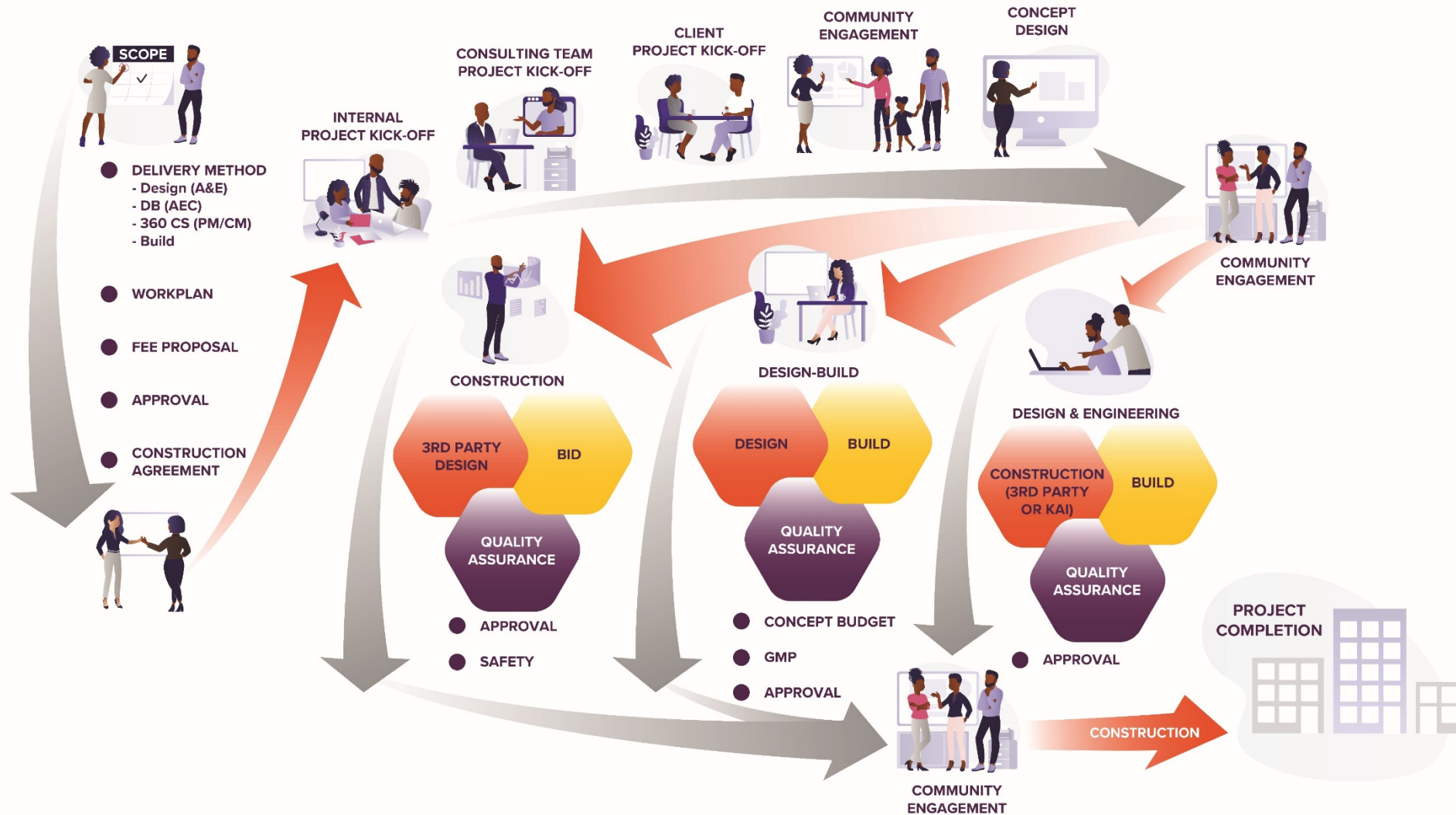
...love one another

...hustle!



Problem Solving

Project Discovery & Delivery



Approach to Municipal Bond Planning

- Programming
- Adjacency Diagrams/ Test Fits
- Budgeting
- Collateral Development



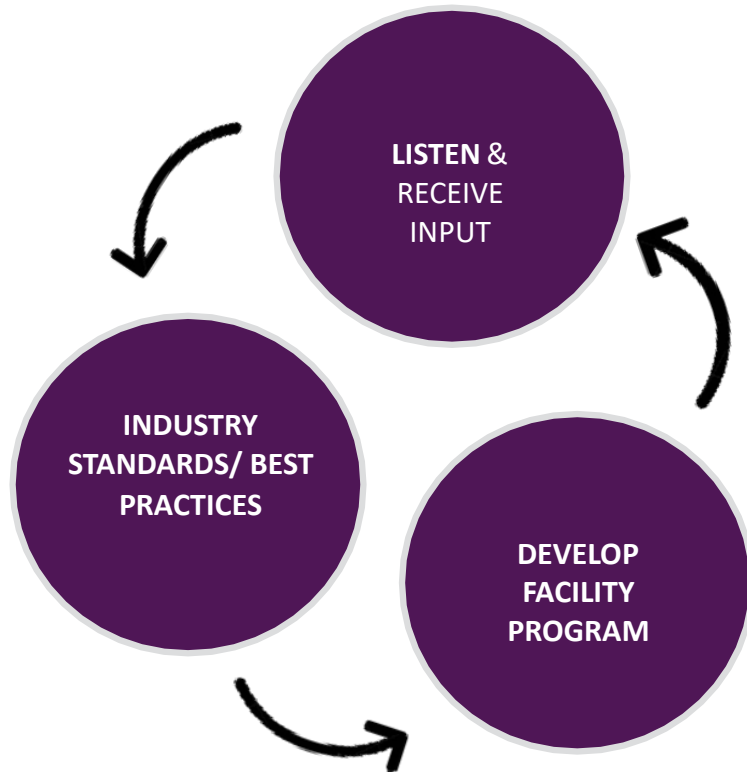
Municipal Experience





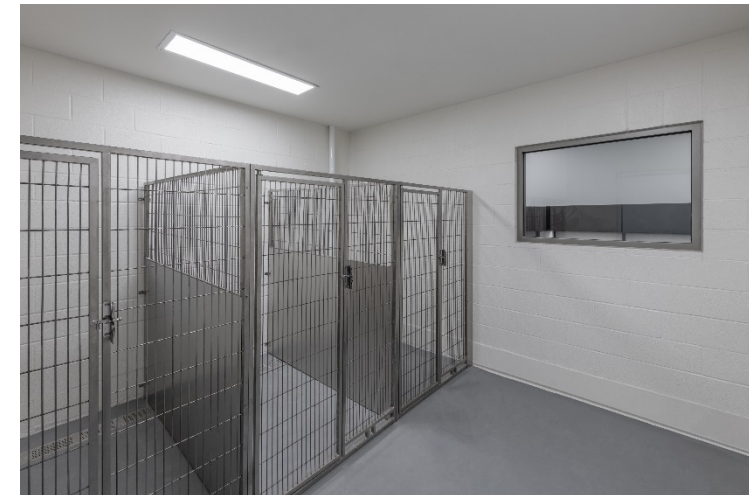
Programming

Programming



Facility Program

UNIT NO.	UNIT NAME	QUANTITY	UNIT DIMENSION	PROPOSED SPACES
CHIEF OF POLICE				
101	Police Chief	1 Room	20 X 15	300 SF
102	Chief's Restroom	1 Room	9 X 8	72 SF
103	Executive Officer (Captain)	1 room	15 X 10	150 SF
104	Executive Assistant	1 room	10 x 10	100 SF
105	Conference Room	1 room	15 X 20	300 SF
106	Waiting Area	1 room	15 X 20	300 SF
107	Quartermaster	0 room	12 X 10	0 SF
108	Storage/ File/ Workroom	1 room	10 X 12	120 SF
				0
	Corridors and Walls	30%		403 SF
	SUBTOTAL			1,745 SF
OPERATIONS (PATROL)				
201	Division Commander (Lieutenant)	1 room	10 X 15	150 SF
202	Patrol Operations Section Director (3 Sergeant)	1 room	22 X 15	330 SF
203	Corporals (3 Corporals)	1 room	22 X 15	330 SF
204	Squad/ Training Room (20 People)	1 room	20 X 25	500 SF
205	Patrol (Touchdown/ Report Writing)	10	4 X 7	280 SF
206	Armory/ Quartermaster/ Supply Closet	1 room	10 X 20	200 SF
207	Riot Gear/ Ready Room (10 Sets of Gear)	1 room	12 X 12	144 SF
208	Ammunition	1 room	10 X 10	100 SF
209	Gun Repair/ Gun Cleaning	1 room	10 X 8	80 SF
210	Men's Locker Room	20 Lockers	12 X 1	240 SF
211	Women's Locker Room	20 Lockers	12 X 1	240 SF
212	Flex Locker Room	10 Lockers	12 X 1	120 SF
213	Men's Restroom/ Shower	4 Fixtures	1 X 90	360 SF
214	Women's Restroom/ Shower	4 Fixtures	1 X 90	360 SF
215	Unisex Restroom/ Locker/ Shower	2 room	10 X 12	240 SF
216	Storage (General Building Storage)	1 room	15 X 20	300 SF
217	K9 Kennel (2 to 1)	1 room	8 x 12	96 SF
218	Hydration Room	0 room	8 x 10	0 SF
219	Copy/ Workroom	1 room	8 x 10	80 SF
				0
	Corridors and Walls	35%		1,453 SF
	SUBTOTAL			5,603 SF



Facility Program

SALLYPORT							
301	Sallyport	1	room	50	X	30	1,500 SF
302	Safety Vestibule	1	room	8	X	8	64 SF
303	Flare Storage	1	room	10	X	10	100 SF
	Corridors and Walls	15%					250 SF
SUBTOTAL							1,914 SF
SPECIAL OPERATIONS (ADMINISTRATION)							
401	Special Ops Divisions Commander (Lieutenant)	1	room	10	X	15	150 SF
402	Executive Assistant	0		10	X	10	0 SF
403	Public Lobby	1	room	10	x	10	100 SF
404	Public Interview	1	room	8	X	8	64 SF
	Corridors and Walls	35%					110 SF
SUBTOTAL							424 SF
SPECIAL OPERATIONS (CODE COMPLIANCE)							
501	Code Compliance Officer (Touchdown Only)	0	room	10	X	12	0 SF
	Corridors and Walls	35%					0 SF
SUBTOTAL							0 SF
SPECIAL OPERATIONS (CRIMINAL INVESTIGATION DIVISION)							
601	Criminal Investigations Division (3 Corporal)	3	ROOM	10	X	12	360 SF
602	CID (Detective) - Position Eliminated	0	ROOM	10	X	12	0 SF
603	Interview Room	2	ROOM	8	X	8	128 SF
604	Single Occupancy Toilet	1	ROOM	9	X	8	72 SF
605	Storage (Central Storage for all Departments)	0	ROOM	10	X	12	0 SF
							0
	Corridors and Walls	35%					196 SF
SUBTOTAL							756 SF



Facility Program

SPECIAL OPERATIONS (WARRANT UNIT)						
701	Warrant Officer (2 Officers) Locate in Touch Down	0 room	10 X 12			0 SF
702	Warrant Storage	0 room	10 X 10			0 SF
	Corridors and Walls	35%				0 SF
	SUBTOTAL					0 SF
SPECIAL OPERATIONS (TRAFFIC)						
801	Traffic Officer	0 room	10 X 12			0 SF
	Corridors and Walls	35%				0 SF
	SUBTOTAL					0 SF
BOOKING						
901	Booking	1	10 X 12			120 SF
902	Intox		7 X 12			0 SF
903	Detox		7 X 12			0 SF
904	Holding		7 X 12			0 SF
905	Single Cell (Holding)	3 rooms	7 X 7			147 SF
906	Group Cell	rooms	14 x 12			0 SF
907	Kitchen	rooms	10 x 15			0 SF
908	Processing (Judge)	1 rooms	10 x 10			100 SF
	Corridors and Walls	30%				80 SF
	SUBTOTAL					447 SF
SPECIAL OPERATIONS (CHAPLAINCY PROGRAM)						
1001	Chaplaincy Program	0 room	10 X 15			0 SF
	Corridors and Walls	35%				0 SF
	SUBTOTAL					0 SF
SPECIAL OPERATIONS (CITIZENS PATROL)						
1101	Citizen's Patrol	room	10 X 15			0 SF
	Corridors and Walls	35%				0 SF
	SUBTOTAL					0 SF
SPECIAL OPERATIONS (PROPERTY EVIDENCE)						
1201	Technician (Workstation)	1 room	10 X 10			100 SF
1202	Evidence Processing	1 room	15 x 20			300 SF
1203	Large Crime Scene Processing	1 room	8 x 8			64 SF
1204	Property/ Evidence Room	1 room	15 x 35			525 SF
1205	Guns	1 room	10 x 10			100 SF
1206	Drugs	1 room	10 x 10			100 SF
1207	Crime Lab	0 room	15 x 20			0 SF
	Corridors and Walls	30%				357 SF
	SUBTOTAL					1,546 SF



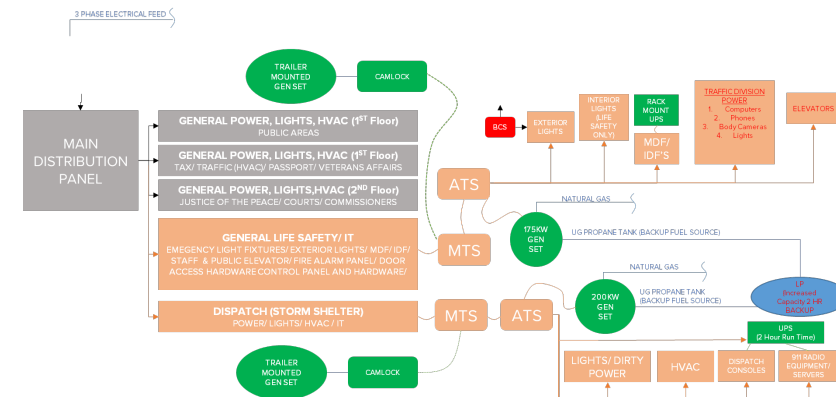
Facility Program

SPECIAL OPERATIONS (SUPPORT SECTION DIRECTOR)						
1301	Support Section Director	1	room	10	X 15	150 SF
	Corridors and Walls		35%			53 SF
	SUBTOTAL					203 SF

SPECIAL OPERATIONS (SUPPORT SECTION - RECORDS)							
1401	Records Supervisor	0	room	10	X	15	0 SF
1402	Records Clerk	2		10	x	10	200 SF
1403	Records	0	Room	20	x	25	0 SF
							0 SF
	Corridors and Walls	30%					0 SF
SUBTOTAL							200 SF

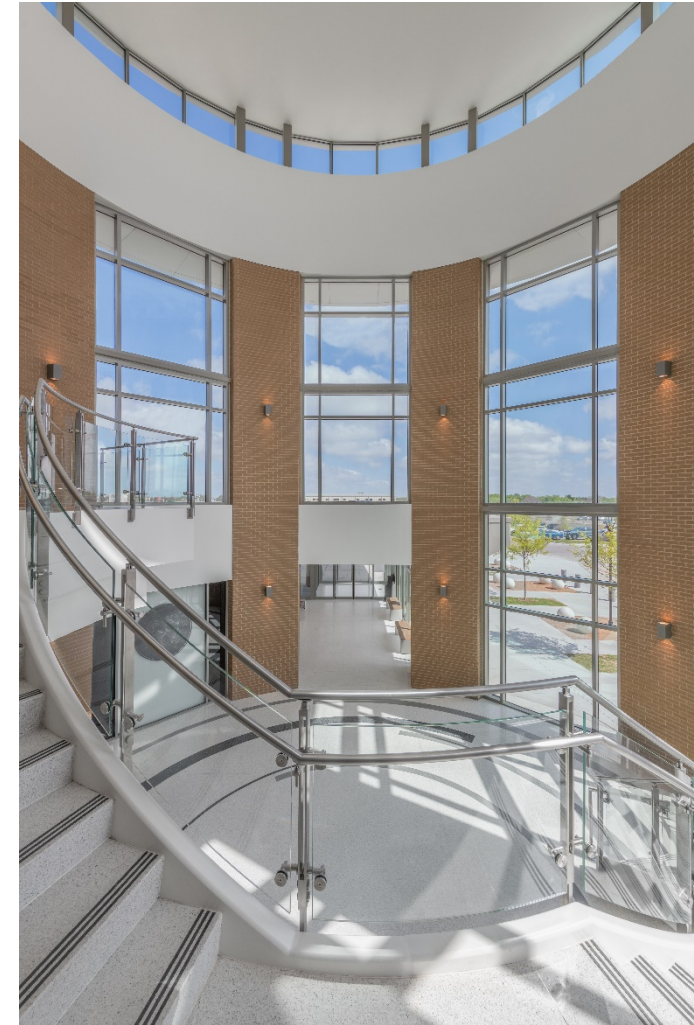
SPECIAL OPERATIONS (SUPPORT SECTION - DISPATCH)							
1501	Dispatch Supervisor	0	room	10	X	15	0 SF
1502	Dispatch	3		15	x	15	675 SF
1503	911 Equipment Room	1	room	20	x	30	600 SF
1504	Breakroom	1	rooms	10	x	10	100 SF
1505	Pantries	0	rooms	5	x	5	0 SF
1506	Restroom	1	rooms	8	x	10	80 SF
1507	Lockers						50 SF
1508	Shower	0	room	8	x	10	0 SF
1509	Quiet/ Tranquility Room	1	room	10	x	12	120 SF
							0 SF
	Corridors and Walls	30%					0 SF
SUBTOTAL							1,625 SF

SHARED SPACES (EOC/ TRAINING)							
1601	Emergency Operations Center (People)	1	room	50	X	30	1,500 SF
1602	EOC Storage	1	room	10	X	12	120 SF
1603	Break Room	1	room	15	X	10	150 SF
1604	Restroom	2	room	10	X	10	200 SF
	Corridors and Walls		30%				591 SF
SUBTOTAL							2,561 SF



Facility Program

SHARED SPACES (GENERAL)						
1801	Public Lobby	1	room	20	X 30	600 SF
1802	Public Restrooms	2	room	10	X 15	300 SF
1803	Staff Breakroom	1	room	20	X 30	600 SF
1804	General Staff Restrooms	4	room	20	X 25	2,000 SF
1805	Wellness Room	1	room	10	x 10	100 SF
1806	Fitness Room	1	room	20	x 25	500 SF
1807	Mechanical/ Electrical/ MDF/ IDF	10%				2,300 SF
	Corridors and Walls	35%				1,225 SF
SUBTOTAL						7,625 SF



Facility Program

TOTAL PROJECT AREA				24,647 SF PROPOSED
				

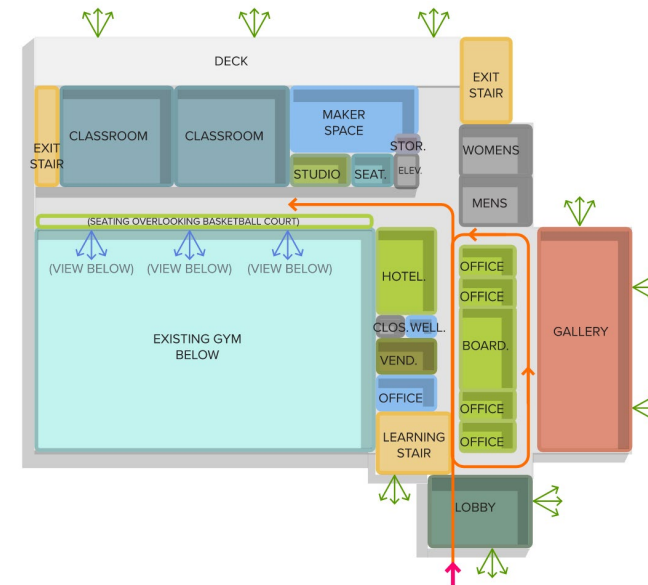
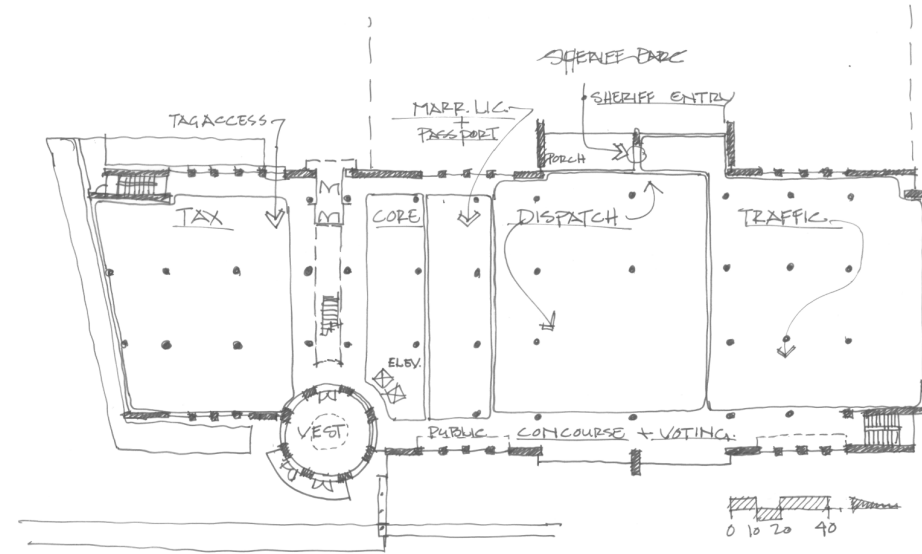
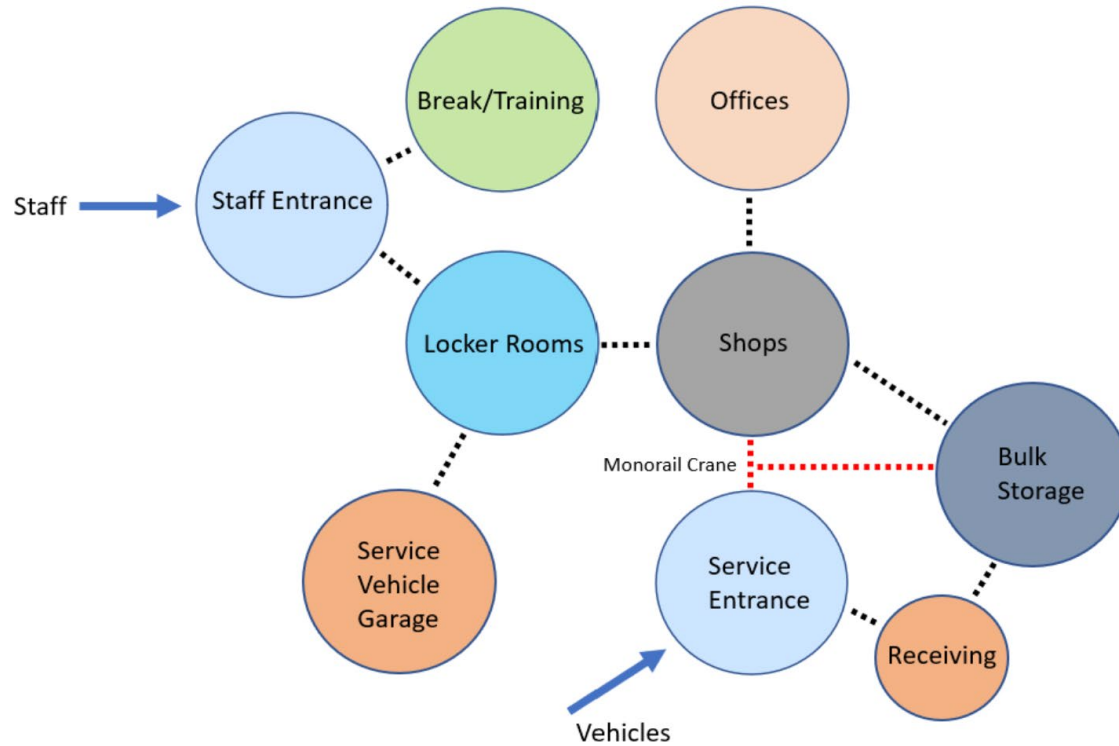
EXTERIOR SPACES				
1901	Public Parking	40 Spaces	X	0 SF
1902	Staff Parking	20 Spaces	X	0 SF
1903	Squad Vehicles	22 Spaces	X	0 SF
1904	Radio Equipment Tower		X	0 SF
1905	Emergency Generator		X	0 SF
1906	Outdoor Fitness/ Tactical Training		X	0 SF
1907	Walking/ Jogging Trail			
1908	Police Memorial			
1909	Safe Exchange Area			



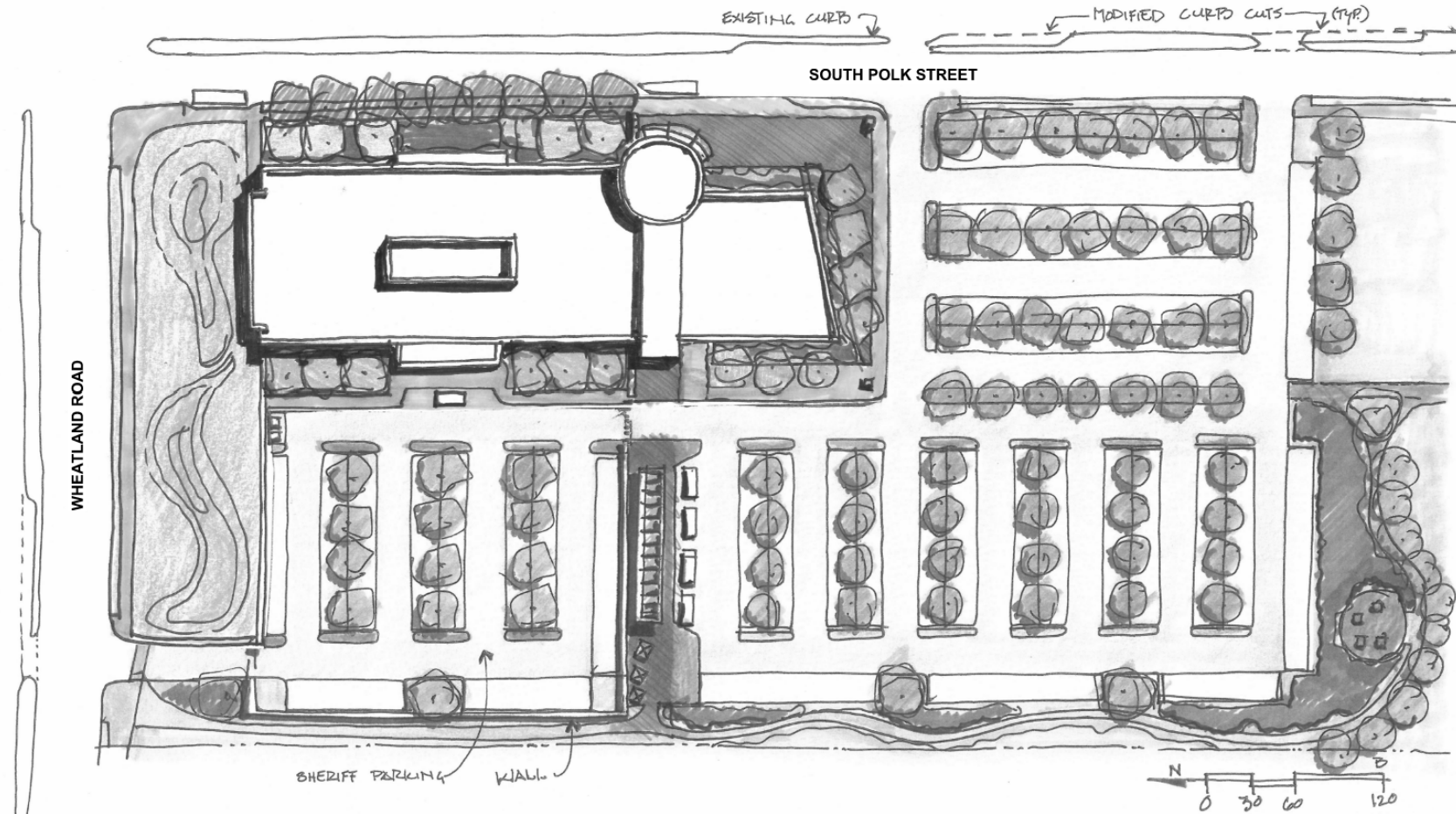


Next Steps

Adjacencies



Site Test Fit



Budgeting



5/21/2013

Maintenance Facility

Tarrant County Precinct #1

KAI Texas, Schematic Estimate, Drawings dated 05-03-13

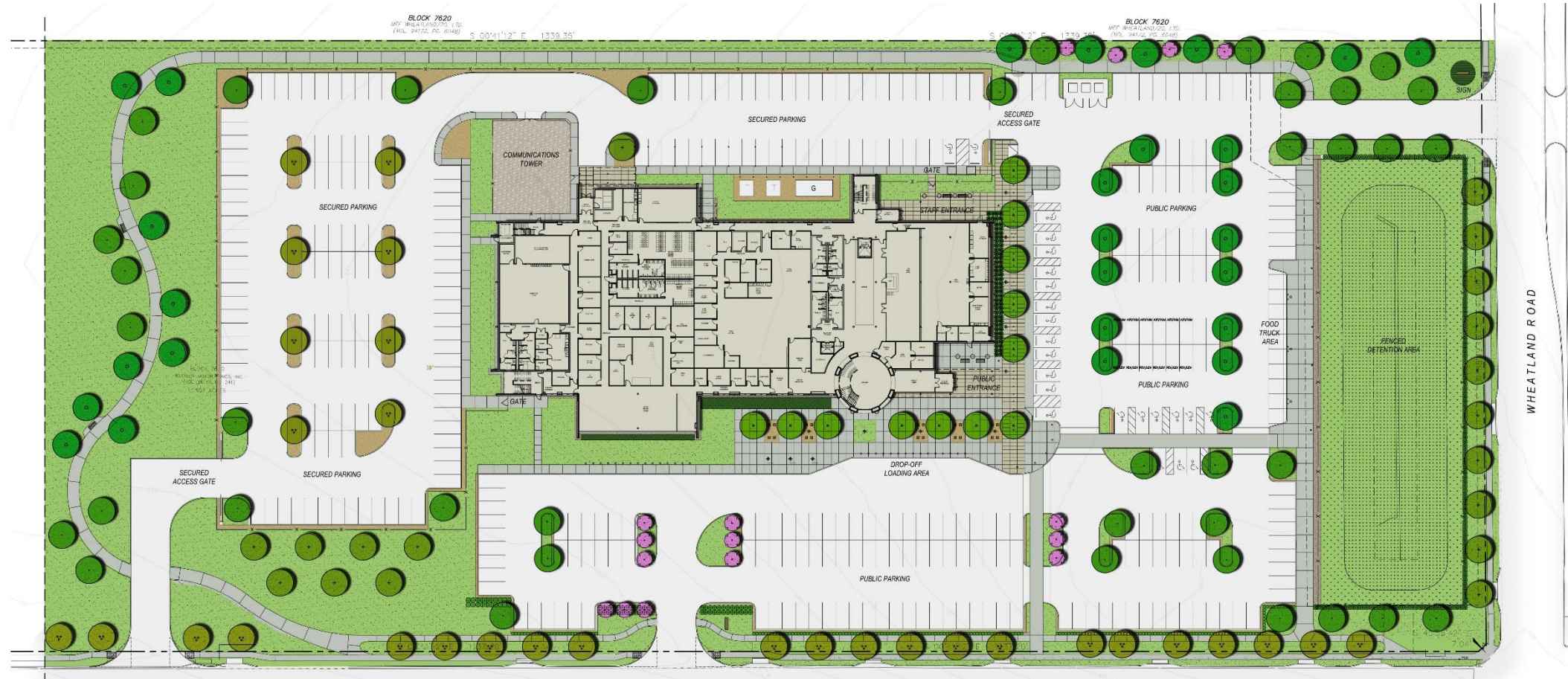
Admin=8,400sf East Maint=1,500sf West Maint=3,240sf Renov=390sf



Description		Quantity	Unit Cost	Total	Amount
100 ADMINISTRATION BUILDING					
A	SUBSTRUCTURE	8,400.00	SF	16.30 /SF	136,884
B	SHELL	8,400.00	SF	69.723/SF	585,674
C	INTERIORS	8,400.00	SF	34.86 /SF	292,826
D	SERVICES	8,400.00	SF	74.32 /SF	624,263
E	EQUIPMENT/FURNISHINGS	8,400.00	SF	3.442/SF	28,911
F	DEMOLITION	8,400.00	SF	1.081/SF	9,080
G	BUILDING SITEWORK	8,400.00	SF	9.232/SF	77,550
Z	GENERAL REQUIREMENTS	8,400.00	SF	2.571/SF	21,600
100 ADMINISTRATION BUILDING				211.522/SF	1,776,788
8,400.00 SF					
120 EAST MAINTENANCE SHOP					
B	SHELL	1,500.00	SF	10.13 /SF	15,195
C	INTERIORS	1,500.00	SF	26.29 /SF	39,430
D	SERVICES	1,500.00	SF	62.19 /SF	93,280
E	EQUIPMENT/FURNISHINGS	1,500.00	SF	0.573/SF	860
F	DEMOLITION	1,500.00	SF	5.90 /SF	8,850
Z	GENERAL REQUIREMENTS	1,500.00	SF	3.07 /SF	4,600
120 EAST MAINTENANCE SHOP				108.143/SF	162,215
1,500.00 SF					
140 WEST MAINTENANCE SHOP					
A	SUBSTRUCTURE	3,240.00	SF	28.75 /SF	93,147
B	SHELL	3,240.00	SF	57.64 /SF	186,745
C	INTERIORS	3,240.00	SF	13.15 /SF	42,602
D	SERVICES	3,240.00	SF	81.50 /SF	264,047
E	EQUIPMENT/FURNISHINGS	3,240.00	SF	36.16 /SF	117,155
F	DEMOLITION	3,240.00	SF	5.60 /SF	18,130
G	BUILDING SITEWORK	3,240.00	SF	3.013/SF	9,762
140 WEST MAINTENANCE SHOP				225.80 /SF	731,588
3,240.00 SF					
160 FUEL ISLAND CANOPIES					
A	SUBSTRUCTURE	3,900.00	SF	9.30 /SF	36,250
B	SHELL	3,900.00	SF	30.00 /SF	117,000
D	SERVICES	3,900.00	SF	2.462/SF	9,600
F	DEMOLITION	3,900.00	SF	5.54 /SF	21,600
G	BUILDING SITEWORK	3,900.00	SF	1.923/SF	7,500
160 FUEL ISLAND CANOPIES				49.22 /SF	191,950
3,900.00 SF					
200 SITEWORK					
G	BUILDING SITEWORK	13,140.00	SF	80.91 /SF	1,063,107
200 SITEWORK				80.91 /SF	1,063,107
13,140.00 SF					

Estimate Totals

Bond Collateral



Bond Collateral





GOVERNMENT CENTER



Q&A



DEPARTMENT OF THE TREASURY

31 CFR Part 35

RIN 1505-AC77

Coronavirus State and Local Fiscal Recovery Funds

AGENCY: Department of the Treasury.

ACTION: Interim final rule.

SUMMARY: The Secretary of the Treasury (Treasury) is issuing this interim final rule to implement the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan Act.

DATES: *Effective date:* The provisions in this interim final rule are effective May 17, 2021.

Comment date: Comments must be received on or before July 16, 2021. **ADDRESSES:** Please submit comments electronically through the Federal eRulemaking Portal: <http://www.regulations.gov>. Comments can be mailed to the Office of the Undersecretary for Domestic Finance, Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20220. Because postal mail may be subject to processing delay, it is recommended that comments be submitted electronically. All comments should be captions with "Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule Comments." Please include your name, organization affiliation, address, email address and telephone number in your comment. Where appropriate, a comment should include a short executive summary.

In general, comments received will be posted on <http://www.regulations.gov> without change, including any business or personal information provided. Comments received, including attachments and other supporting materials, will be part of the public record and subject to public disclosure. Do not enclose any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure. **FOR FURTHER INFORMATION CONTACT:** Katharine Richards, Senior Advisor, Office of Recovery Programs, Department of the Treasury, (844) 529-9527.

SUPPLEMENTARY INFORMATION:

I. Background Information

A. Overview

Since the first case of coronavirus disease 2019 (COVID-19) was discovered in the United States in January 2020, the disease has infected

over 32 million and killed over 575,000 Americans.¹ The disease has impacted every part of life: As social distancing became a necessity, businesses closed, schools transitioned to remote education, travel was sharply reduced, and millions of Americans lost their jobs. In April 2020, the national unemployment rate reached its highest level in over seventy years following the most severe month-over-month decline in employment on record.² As of April 2021, there were still 8.2 million fewer jobs than before the pandemic.³ During this time, a significant share of households have faced food and housing insecurity.⁴ Economic disruptions impaired the flow of credit to households, State and local governments, and businesses of all sizes.⁵ As businesses weathered closures and sharp declines in revenue, many were forced to shut down, especially small businesses.⁶

Amid this once-in-a-century crisis, State, territorial, Tribal, and local governments (State, local, and Tribal governments) have been called on to respond at an immense scale. Governments have faced myriad needs to prevent and address the spread of

¹ Centers for Disease Control and Prevention, COVID Data Tracker, <http://www.covid.cdc.gov/covid-data-tracker/#data-tracker-home> (last visited May 8, 2021).

² U.S. Bureau of Labor Statistics, Unemployment Rate [UNRATE], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/UNRATE>, May 3, 2021. U.S. Bureau of Labor Statistics, Employment Level [LNU02000000], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/LNU02000000>, May 3, 2021.

³ U.S. Bureau of Labor Statistics, All Employees, Total Nonfarm [PAYEMS], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/PAYEMS>, May 7, 2021.

⁴ Nirmita Panchal et al., The Implications of COVID-19 for Mental Health and Substance Abuse (Feb. 10, 2021), <https://www.kff.org/coronavirus-covid-19/issue-brief/the-implications-of-covid-19-for-mental-health-and-substance-use/#:~:text=Older%20adults%20are%20also%20more,prior%20to%20the%20current%20crisis;U.S.CensusBureau,HouseholdPulseSurvey:MeasuringSocialandEconomicImpactsduringtheCoronavirusPandemic,https://www.census.gov/programs-surveys/household-pulse-survey.html> (last visited Apr. 26, 2021); Rebecca T. Leeb et al., Mental Health-Related Emergency Department Visits Among Children Aged <18 Years During the COVID Pandemic—United States, January 1—October 17, 2020, *Morb. Mortal. Wkly. Rep.* 69(45):1675–80 (Nov. 13, 2020), <https://www.cdc.gov/mmwr/volumes/69/wr/mm6945a3.htm>.

⁵ Board of Governors of the Federal Reserve System, Monetary Policy Report (June 12, 2020), <https://www.federalreserve.gov/monetarypolicy/2020-06-mpr-summary.htm>.

⁶ Joseph R. Biden, Remarks by President Biden on Helping Small Businesses (Feb. 22, 2021), <https://www.whitehouse.gov/briefing-room/speeches-remarks/2021/02/22/remarks-by-president-biden-on-helping-small-businesses/>.

COVID-19, including testing, contact tracing, isolation and quarantine, public communications, issuance and enforcement of health orders, expansions to health system capacity like alternative care facilities, and in recent months, a massive nationwide mobilization around vaccinations. Governments also have supported major efforts to prevent COVID-19 spread through safety measures in settings like nursing homes, schools, congregate living settings, dense worksites, incarceration settings, and public facilities. The pandemic's impacts on behavioral health, including the toll of pandemic-related stress, have increased the need for behavioral health resources.

At the same time, State, local and Tribal governments launched major efforts to address the economic impacts of the pandemic. These efforts have been tailored to the needs of their communities and have included expanded assistance to unemployed workers; food assistance; rent, mortgage, and utility support; cash assistance; internet access programs; expanded services to support individuals experiencing homelessness; support for individuals with disabilities and older adults; and assistance to small businesses facing closures or revenue loss or implementing new safety measures.

In responding to the public health emergency and its negative economic impacts, State, local, and Tribal governments have seen substantial increases in costs to provide these services, often amid substantial declines in revenue due to the economic downturn and changing economic patterns during the pandemic.⁷ Facing these budget challenges, many State, local, and Tribal governments have been forced to make cuts to services or their workforces, or delay critical investments. From February to May of 2020, State, local, and Tribal governments reduced their workforces by more than 1.5 million jobs and, in April of 2021, State, local, and Tribal government employment remained nearly 1.3 million jobs below pre-pandemic levels.⁸ These cuts to State, local, and Tribal government workforces

⁷ Michael Leachman, House Budget Bill Provides Needed Fiscal Aid for States, Localities, Tribal Nations, and Territories (Feb. 10, 2021), <https://www.cbpp.org/research/state-budget-and-tax/house-budget-bill-provides-needed-fiscal-aid-for-states-localities>.

⁸ U.S. Bureau of Labor Statistics, All Employees, State Government [CES9092000001] and All Employees, Local Government [CES9093000001], retrieved from FRED, Federal Reserve Bank of St. Louis, <https://fred.stlouisfed.org/series/CES9092000001> and <https://fred.stlouisfed.org/series/CES9093000001> (last visited May 8, 2021).

come at a time when demand for government services is high, with State, local, and Tribal governments on the frontlines of fighting the pandemic. Furthermore, State, local, and Tribal government austerity measures can hamper overall economic growth, as occurred in the recovery from the Great Recession.⁹

Finally, although the pandemic's impacts have been widespread, both the public health and economic impacts of the pandemic have fallen most severely on communities and populations disadvantaged before it began. Low-income communities, people of color, and Tribal communities have faced higher rates of infection, hospitalization, and death,¹⁰ as well as higher rates of unemployment and lack of basic necessities like food and housing.¹¹ Pre-existing social vulnerabilities magnified the pandemic in these communities, where a reduced ability to work from home and, frequently, denser housing amplified the risk of infection. Higher rates of pre-existing health conditions also may have contributed to more severe COVID-19 health outcomes.¹² Similarly, communities or households facing economic insecurity before the pandemic were less able to weather business closures, job losses, or declines in earnings and were less able to participate in remote work or education due to the inequities in access to reliable and affordable broadband infrastructure.¹³ Finally, though schools in all areas faced challenges, those in high poverty areas had fewer resources to adapt to remote and hybrid learning models.¹⁴ Unfortunately, the pandemic

also has reversed many gains made by communities of color in the prior economic expansion.¹⁵

B. The Statute and Interim Final Rule

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by the President.¹⁶ Section 9901 of ARPA amended Title VI of the Social Security Act¹⁷ (the Act) to add section 602, which establishes the Coronavirus State Fiscal Recovery Fund, and section 603, which establishes the Coronavirus Local Fiscal Recovery Fund (together, the Fiscal Recovery Funds).¹⁸ The Fiscal Recovery Funds are intended to provide support to State, local, and Tribal governments (together, recipients) in responding to the impact of COVID-19 and in their efforts to contain COVID-19 on their communities, residents, and businesses. The Fiscal Recovery Funds build on and expand the support provided to these governments over the last year, including through the Coronavirus Relief Fund (CRF).¹⁹

a lifetime (June 2020), https://webtest.childrensinstitute.net/sites/default/files/documents/COVID-19-and-student-learning-in-the-United-States_FINAL.pdf; Andrew Bacher-Hicks et al., Inequality in Household Adaptation to Schooling Shocks: Covid-Induced Online Engagement in Real Time, J. of Public Econ. Vol. 193(C) (July 2020), available at <https://www.nber.org/papers/w27555>.

¹⁵ See, e.g., Tyler Atkinson & Alex Richter, Pandemic Disproportionately Affects Women, Minority Labor Force Participation, <https://www.dallasfed.org/research/economics/2020/1110> (last visited May 9, 2021); Jared Bernstein & Janelle Jones, The Impact of the COVID-19 Recession on the Jobs and Incomes of Persons of Color, https://www.cbpp.org/sites/default/files/atoms/files/6-2-20bud_0.pdf (last visited May 9, 2021).

¹⁶ American Rescue Plan Act of 2021 (ARPA), sec. 9901, Public Law 117-2, codified at 42 U.S.C. 802 *et seq.* The term "state" as used in this **SUPPLEMENTARY INFORMATION** and defined in section 602 of the Act means each of the 50 States and the District of Columbia. The term "territory" as used in this **SUPPLEMENTARY INFORMATION** and defined in section 602 of the Act means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of Northern Mariana Islands, and American Samoa. Tribal government is defined in the Act and the interim final rule to mean "the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of the [American Rescue Plan Act] pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131)." See section 602(g)(7) of the Social Security Act, as added by the American Rescue Plan Act. On January 29, 2021, the Bureau of Indian Affairs published a current list of 574 Tribal entities. See 86 FR 7554, January 29, 2021. The term "local governments" as used in this **SUPPLEMENTARY INFORMATION** includes metropolitan cities, counties, and nonentitlement units of local government.

¹⁷ 42 U.S.C. 801 *et seq.*

¹⁸ Sections 602, 603 of the Act.

¹⁹ The CRF was established by the section 601 of the Act as added by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, 134 Stat. 281 (2020).

Through the Fiscal Recovery Funds, Congress provided State, local, and Tribal governments with significant resources to respond to the COVID-19 public health emergency and its economic impacts through four categories of eligible uses. Section 602 and section 603 contain the same eligible uses; the primary difference between the two sections is that section 602 establishes a fund for States, territories, and Tribal governments and section 603 establishes a fund for metropolitan cities, nonentitlement units of local government, and counties. Sections 602(c)(1) and 603(c)(1) provide that funds may be used:

(a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

(b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;

(c) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and

(d) To make necessary investments in water, sewer, or broadband infrastructure.

In addition, Congress clarified two types of uses which do not fall within these four categories. Sections 602(c)(2)(B) and 603(c)(2) provide that these eligible uses do not include, and thus funds may not be used for, depositing funds into any pension fund. Section 602(c)(2)(A) also provides, for States and territories, that the eligible uses do not include "directly or indirectly offset[ing] a reduction in the net tax revenue of [the] State or territory resulting from a change in law, regulation, or administrative interpretation."

The ARPA provides a substantial infusion of resources to meet pandemic response needs and rebuild a stronger, more equitable economy as the country recovers. First, payments from the Fiscal Recovery Funds help to ensure that State, local, and Tribal governments have the resources needed to continue to take actions to decrease the spread of COVID-19 and bring the pandemic under control. Payments from the Fiscal Recovery Funds may also be used by recipients to provide support for costs incurred in addressing public health and economic challenges resulting from the pandemic, including resources to offer premium pay to essential workers, in recognition of their sacrifices over the

⁹ Tracy Gordon, State and Local Budgets and the Great Recession, Brookings Institution (Dec. 31, 2012), <http://www.brookings.edu/articles/state-and-local-budgets-and-the-great-recession>.

¹⁰ Sebastian D. Romano et al., Trends in Racial and Ethnic Disparities in COVID-19 Hospitalizations, by Region—United States, March–December 2020, MMWR Morb Mortal Wkly Rep 2021, 70:560–565 (Apr. 16, 2021), https://www.cdc.gov/mmwr/volumes/70/wor/mm7015e2.htm?s_cid=mm7015e2_w.

¹¹ Center on Budget and Policy Priorities, Tracking the COVID-19 Recession's Effects on Food, Housing, and Employment Hardships, <https://www.cbpp.org/research/poverty-and-inequality/tracking-the-covid-19-recessions-effects-on-housing-and> (last visited May 4, 2021).

¹² Lisa R. Fortuna et al., Inequity and the Disproportionate Impact of COVID-19 on Communities of Color in the United States: The Need for Trauma-Informed Social Justice Response, Psychological Trauma Vol. 12(5):443–45 (2020), available at <https://psycnet.apa.org/fulltext/2020-37320-001.pdf>.

¹³ Emily Vogles et al., 53% of Americans Say the Internet Has Been Essential During the COVID-19 Outbreak (Apr. 30, 2020), <https://www.pewresearch.org/internet/2020/04/30/53-of-americans-say-the-internet-has-been-essential-during-the-covid-19-outbreak/>.

¹⁴ Emma Dorn et al., COVID-19 and student learning in the United States: The hurt could last

last year. Recipients may also use payments from the Fiscal Recovery Funds to replace State, local, and Tribal government revenue lost due to COVID-19, helping to ensure that governments can continue to provide needed services and avoid cuts or layoffs. Finally, these resources lay the foundation for a strong, equitable economic recovery, not only by providing immediate economic stabilization for households and businesses, but also by addressing the systemic public health and economic challenges that may have contributed to more severe impacts of the pandemic among low-income communities and people of color.

Within the eligible use categories outlined in the Fiscal Recovery Funds provisions of ARPA, State, local, and Tribal governments have flexibility to determine how best to use payments from the Fiscal Recovery Funds to meet the needs of their communities and populations. The interim final rule facilitates swift and effective implementation by establishing a framework for determining the types of programs and services that are eligible under the ARPA along with examples of uses that State, local, and Tribal governments may consider. These uses build on eligible expenditures under the CRF, including some expansions in eligible uses to respond to the public health emergency, such as vaccination campaigns. They also reflect changes in the needs of communities, as evidenced by, for example, nationwide data demonstrating disproportionate impacts of the COVID-19 public health emergency on certain populations, geographies, and economic sectors. The interim final rule takes into consideration these disproportionate impacts by recognizing a broad range of eligible uses to help States, local, and Tribal governments support the families, businesses, and communities hardest hit by the COVID-19 public health emergency.

Implementation of the Fiscal Recovery Funds also reflect the importance of public input, transparency, and accountability. Treasury seeks comment on all aspects of the interim final rule and, to better facilitate public comment, has included specific questions throughout this **SUPPLEMENTARY INFORMATION**. Treasury encourages State, local, and Tribal governments in particular to provide feedback and to engage with Treasury regarding issues that may arise regarding all aspects of this interim final rule and Treasury's work in administering the Fiscal Recovery Funds. In addition, the interim final rule establishes certain regular reporting

requirements, including by requiring State, local, and Tribal governments to publish information regarding uses of Fiscal Recovery Funds payments in their local jurisdiction. These reporting requirements reflect the need for transparency and accountability, while recognizing and minimizing the burden, particularly for smaller local governments. Treasury urges State, territorial, Tribal, and local governments to engage their constituents and communities in developing plans to use these payments, given the scale of funding and its potential to catalyze broader economic recovery and rebuilding.

II. Eligible Uses

A. Public Health and Economic Impacts

Sections 602(c)(1)(A) and 603(c)(1)(A) provide significant resources for State, territorial, Tribal governments, and counties, metropolitan cities, and nonentitlement units of local governments (each referred to as a recipient) to meet the wide range of public health and economic impacts of the COVID-19 public health emergency.

These provisions authorize the use of payments from the Fiscal Recovery Funds to respond to the public health emergency with respect to COVID-19 or its negative economic impacts. Section 602 and section 603 also describe several types of uses that would be responsive to the impacts of the COVID-19 public health emergency, including assistance to households, small businesses, and nonprofits and aid to impacted industries, such as tourism, travel, and hospitality.²⁰

Accordingly, to assess whether a program or service is included in this category of eligible uses, a recipient should consider whether and how the use would respond to the COVID-19 public health emergency. Assessing whether a program or service "responds to" the COVID-19 public health emergency requires the recipient to, first, identify a need or negative impact of the COVID-19 public health emergency and, second, identify how the program, service, or other intervention addresses the identified need or impact. While the COVID-19 public health emergency affected many aspects of American life, eligible uses under this category must be in response to the disease itself or the harmful consequences of the economic disruptions resulting from or exacerbated by the COVID-19 public health emergency.

²⁰ Sections 602(c)(1)(A), 603(c)(1)(A) of the Act.

The interim final rule implements these provisions by identifying a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of the Fiscal Recovery Funds not explicitly listed. The interim final rule also provides flexibility for recipients to use payments from the Fiscal Recovery Funds for programs or services that are not identified on these non-exclusive lists but that fall under the terms of section 602(c)(1)(A) or 603(c)(1)(A) by responding to the COVID-19 public health emergency or its negative economic impacts. As an example, in determining whether a program or service responds to the negative economic impacts of the COVID-19 public health emergency, the interim final rule provides that payments from the Fiscal Recovery Funds should be designed to address an economic harm resulting from or exacerbated by the public health emergency. Recipients should assess the connection between the negative economic harm and the COVID-19 public health emergency, the nature and extent of that harm, and how the use of this funding would address such harm.

As discussed, the pandemic and the necessary actions taken to control the spread had a severe impact on households and small businesses, including in particular low-income workers and communities and people of color. While eligible uses under sections 602(c)(1)(A) and 603(c)(1)(A) provide flexibility to recipients to identify the most pressing local needs, Treasury encourages recipients to provide assistance to those households, businesses, and non-profits in communities most disproportionately impacted by the pandemic.

1. Responding to COVID-19

On January 21, 2020, the Centers for Disease Control and Prevention (CDC) identified the first case of novel coronavirus in the United States.²¹ By late March, the virus had spread to many States and the first wave was growing rapidly, centered in the northeast.²² This wave brought acute

²¹ Press Release, Centers for Disease Control and Prevention, First Travel-related Case of 2019 Novel Coronavirus Detected in United States (Jan. 21, 2020), <https://www.cdc.gov/media/releases/2020/p0121-novel-coronavirus-travel-case.html>.

²² Anne Schuchat et al., Public Health Response to the Initiation and Spread of Pandemic COVID-19 in the United States, February 24–April 21, 2021, *MMWR Morb Mortal Wkly Rep* 2021, 69(18):551–56 (May 8, 2021), <https://www.cdc.gov/mmwr/volumes/69/wr/mm6918e2.htm>.

strain on health care and public health systems: Hospitals and emergency medical services struggled to manage a major influx of patients; response personnel faced shortages of personal protective equipment; testing for the virus was scarce; and congregate living facilities like nursing homes and prisons saw rapid spread. State, local, and Tribal governments mobilized to support the health care system, issue public health orders to mitigate virus spread, and communicate safety measures to the public. The United States has since faced at least two additional COVID-19 waves that brought many similar challenges: The second in the summer, centered in the south and southwest, and a wave throughout the fall and winter, in which the virus reached a point of uncontrolled spread across the country and over 3,000 people died per day.²³ By early May 2021, the United States has experienced over 32 million confirmed COVID-19 cases and over 575,000 deaths.²⁴

Mitigating the impact of COVID-19, including taking actions to control its spread and support hospitals and health care workers caring for the sick, continues to require a major public health response from State, local and Tribal governments. New or heightened public health needs include COVID-19 testing, major expansions in contact tracing, support for individuals in isolation or quarantine, enforcement of public health orders, new public communication efforts, public health surveillance (e.g., monitoring case trends and genomic sequencing for variants), enhancement to health care capacity through alternative care facilities, and enhancement of public health data systems to meet new demands or scaling needs. State, local, and Tribal governments have also supported major efforts to prevent COVID-19 spread through safety measures at key settings like nursing homes, schools, congregate living settings, dense worksites, incarceration settings, and in other public facilities. This has included implementing infection prevention measures or making ventilation improvements in congregate settings, health care settings, or other key locations.

Other response and adaptation costs include capital investments in public facilities to meet pandemic operational

needs, such as physical plant improvements to public hospitals and health clinics or adaptations to public buildings to implement COVID-19 mitigation tactics. In recent months, State, local, and Tribal governments across the country have mobilized to support the national vaccination campaign, resulting in over 250 million doses administered to date.²⁵

The need for public health measures to respond to COVID-19 will continue in the months and potentially years to come. This includes the continuation of the vaccination campaign for the general public and, if vaccinations are approved for children in the future, eventually for youths. This also includes monitoring the spread of COVID-19 variants, understanding the impact of these variants (especially on vaccination efforts), developing approaches to respond to those variants, and monitoring global COVID-19 trends to understand continued risks to the United States. Finally, the long-term health impacts of COVID-19 will continue to require a public health response, including medical services for individuals with “long COVID,” and research to understand how COVID-19 impacts future health needs and raises risks for the millions of Americans who have been infected.

Other areas of public health have also been negatively impacted by the COVID-19 pandemic. For example, in one survey in January 2021, over 40 percent of American adults reported symptoms of depression or anxiety, up from 11 percent in the first half of 2019.²⁶ The proportion of children’s emergency department visits related to mental health has also risen noticeably.²⁷ Similarly, rates of substance misuse and overdose deaths have spiked: Preliminary data from the CDC show a nearly 30 percent increase in drug overdose mortality from September 2019 to September 2020.²⁸ Stay-at-home orders and other pandemic responses may have also reduced the ability of individuals affected by domestic violence to access

services.²⁹ Finally, some preventative public health measures like childhood vaccinations have been deferred and potentially forgone.³⁰

While the pandemic affected communities across the country, it disproportionately impacted some demographic groups and exacerbated health inequities along racial, ethnic, and socioeconomic lines.³¹ The CDC has found that racial and ethnic minorities are at increased risk for infection, hospitalization, and death from COVID-19, with Hispanic or Latino and Native American or Alaska Native patients at highest risk.³²

Similarly, low-income and socially vulnerable communities have seen the most severe health impacts. For example, counties with high poverty rates also have the highest rates of infections and deaths, with 223 deaths per 100,000 compared to the U.S. average of 175 deaths per 100,000, as of May 2021.³³ Counties with high social vulnerability, as measured by factors such as poverty and educational attainment, have also fared more poorly than the national average, with 211 deaths per 100,000 as of May 2021.³⁴

²⁹ Megan L. Evans, et al., A Pandemic within a Pandemic—Intimate Partner Violence during Covid-19, *N. Engl. J. Med.* 383:2302–04 (Dec. 10, 2020), available at <https://www.nejm.org/doi/full/10.1056/NEJMp2024046>.

³⁰ Jeanne M. Santoli et al., Effects of the COVID-19 Pandemic on Routine Pediatric Vaccine Ordering and Administration—United States, *Morb. Mortal. Wkly. Rep.* 69(19):591–93 (May 8, 2020), <https://www.cdc.gov/mmwr/volumes/69/wr/mm6919e2.htm>; Marisa Langdon-Embry et al., Notes from the Field: Rebound in Routine Childhood Vaccine Administration Following Decline During the COVID-19 Pandemic—New York City, March 1–June 27, 2020, *Morb. Mortal. Wkly. Rep.* 69(30):999–1001 (Jul. 31 2020), <https://www.cdc.gov/mmwr/volumes/69/wr/mm6930a3.htm>.

³¹ Office of the White House, National Strategy for the COVID-19 Response and Pandemic Preparedness (Jan. 21, 2021), <https://www.whitehouse.gov/wp-content/uploads/2021/01/National-Strategy-for-the-COVID-19-Response-and-Pandemic-Preparedness.pdf>.

³² In a study of 13 states from October to December 2020, the CDC found that Hispanic or Latino and Native American or Alaska Native individuals were 1.7 times more likely to visit an emergency room for COVID-19 than White individuals, and Black individuals were 1.4 times more likely to do so than White individuals. See Romano, *supra* note 10.

³³ Centers for Disease Control and Prevention, COVID Data Tracker: Trends in COVID-19 Cases and Deaths in the United States, by County-level Population Factors, https://covid.cdc.gov/covid-data-tracker/#pop-factors_totaldeaths (last visited May 8, 2021).

³⁴ The CDC’s Social Vulnerability Index includes fifteen variables measuring social vulnerability, including unemployment, poverty, education levels, single-parent households, disability status, non-English speaking households, crowded housing, and transportation access.

Centers for Disease Control and Prevention, COVID Data Tracker: Trends in COVID-19 Cases

²³ Centers for Disease Control and Prevention, COVID Data Tracker: Trends in Number of COVID-19 Cases and Deaths in the US Reported to CDC, by State/Territory, https://covid.cdc.gov/covid-data-tracker/#trends_dailytrendscases (last visited May 8, 2021).

²⁴ *Id.*

²⁵ Centers for Disease Control and Prevention, COVID Data Tracker: COVID-19 Vaccinations in the United States, <https://covid.cdc.gov/covid-data-tracker/#vaccinations> (last visited May 8, 2021).

²⁶ Panchal, *supra* note 4; Mark E. Czeisler et al., Mental Health, Substance Abuse, and Suicidal Ideation During COVID-19 Pandemic—United States, June 24–30 2020, *Morb. Mortal. Wkly. Rep.* 69(32):1049–57 (Aug. 14, 2020), <https://www.cdc.gov/mmwr/volumes/69/wr/mm6932a1.htm>.

²⁷ Leeb, *supra* note 4.

²⁸ Centers for Disease Prevention and Control, National Center for Health Statistics, Provisional Drug Overdose Death Counts, <https://www.cdc.gov/nchs/nvss/osrr/drug-overdose-data.htm> (last visited May 8, 2021).

Over the last year, Native Americans have experienced more than one and a half times the rate of COVID-19 infections, more than triple the rate of hospitalizations, and more than double the death rate compared to White Americans.³⁵ Low-income and minority communities also exhibit higher rates of pre-existing conditions that may contribute to an increased risk of COVID-19 mortality.³⁶

In addition, individuals living in low-income communities may have had more limited ability to socially distance or to self-isolate when ill, resulting in faster spread of the virus, and were over-represented among essential workers, who faced greater risk of exposure.³⁷ Social distancing measures in response to the pandemic may have also exacerbated pre-existing public health challenges. For example, for children living in homes with lead paint, spending substantially more time at home raises the risk of developing elevated blood lead levels, while screenings for elevated blood lead levels declined during the pandemic.³⁸ The combination of these underlying social and health vulnerabilities may have contributed to more severe public health outcomes of the pandemic within these communities, resulting in an exacerbation of pre-existing disparities in health outcomes.³⁹

and Deaths in the United States, by Social Vulnerability Index, https://covid.cdc.gov/covid-data-tracker/#pop-factors_totaldeaths (last visited May 8, 2021).

³⁵ Centers for Disease Control and Prevention, Risk for COVID-19 Infection, Hospitalization, and Death By Race/Ethnicity, <https://www.cdc.gov/coronavirus/2019-ncov/covid-data/investigations-discovery/hospitalization-death-by-race-ethnicity.html> (last visited Apr. 26, 2021).

³⁶ See, e.g., Centers for Disease Control and Prevention, Risk of Severe Illness or Death from COVID-19 (Dec. 10, 2020), <https://www.cdc.gov/coronavirus/2019-ncov/community/health-equity/racial-ethnic-disparities/disparities-illness.html> (last visited Apr. 26, 2021).

³⁷ Milena Almagro et al., Racial Disparities in Frontline Workers and Housing Crowding During COVID-19: Evidence from Geolocation Data (Sept. 22, 2020), NYU Stern School of Business (forthcoming), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3695249; Grace McCormack et al., Economic Vulnerability of Households with Essential Workers, *JAMA* 324(4):388–90 (2020), available at <https://jamanetwork.com/journals/jama/fullarticle/2767630>.

³⁸ See, e.g., Joseph G. Courtney et al., Decreases in Young Children Who Received Blood Lead Level Testing During COVID-19—34 Jurisdictions, January–May 2020, *Morb. Mort. Wkly. Rep.* 70(5):155–61 (Feb. 5, 2021), <https://www.cdc.gov/mmwr/volumes/70/wr/mm7005a2.htm>; Emily A. Benfer & Lindsay F. Wiley, Health Justice Strategies to Combat COVID-19: Protecting Vulnerable Communities During a Pandemic, *Health Affairs Blog* (Mar. 19, 2020), <https://www.healthaffairs.org/doi/10.1377/hblog20200319.757883/full/>.

³⁹ See, e.g., Centers for Disease Control and Prevention, *supra* note 34; Benfer & Wiley, *supra*

Eligible Public Health Uses. The Fiscal Recovery Funds provide resources to meet and address these emergent public health needs, including through measures to counter the spread of COVID-19, through the provision of care for those impacted by the virus, and through programs or services that address disparities in public health that have been exacerbated by the pandemic. To facilitate implementation and use of payments from the Fiscal Recovery Funds, the interim final rule identifies a non-exclusive list of eligible uses of funding to respond to the COVID-19 public health emergency. Eligible uses listed under this section build and expand upon permissible expenditures under the CRF, while recognizing the differences between the ARPA and CARES Act, and recognizing that the response to the COVID-19 public health emergency has changed and will continue to change over time. To assess whether additional uses would be eligible under this category, recipients should identify an effect of COVID-19 on public health, including either or both of immediate effects or effects that may manifest over months or years, and assess how the use would respond to or address the identified need.

The interim final rule identifies a non-exclusive list of uses that address the effects of the COVID-19 public health emergency, including:

- *COVID-19 Mitigation and Prevention*. A broad range of services and programming are needed to contain COVID-19. Mitigation and prevention efforts for COVID-19 include vaccination programs; medical care; testing; contact tracing; support for isolation or quarantine; supports for vulnerable populations to access medical or public health services; public health surveillance (e.g., monitoring case trends, genomic sequencing for variants); enforcement of public health orders; public communication efforts; enhancement to health care capacity, including through alternative care facilities; purchases of personal protective equipment; support for prevention, mitigation, or other services in congregate living facilities (e.g., nursing homes, incarceration settings, homeless shelters, group living facilities) and other key settings like schools;⁴⁰ ventilation improvements in

note 38; Nathaniel M. Lewis et al., Disparities in COVID-19 Incidence, Hospitalizations, and Testing, by Area-Level Deprivation—Utah, March 3–July 9, 2020, *Morb. Mort. Wkly. Rep.* 69(38):1369–73 (Sept. 25, 2020), <https://www.cdc.gov/mmwr/volumes/69/wr/mm6938a4.htm>.

⁴⁰ This includes implementing mitigation strategies consistent with the Centers for Disease Control and Prevention's (CDC) Operational

congregate settings, health care settings, or other key locations; enhancement of public health data systems; and other public health responses.⁴¹ They also include capital investments in public facilities to meet pandemic operational needs, such as physical plant improvements to public hospitals and health clinics or adaptations to public buildings to implement COVID-19 mitigation tactics. These COVID-19 prevention and mitigation programs and services, among others, were eligible expenditures under the CRF and are eligible uses under this category of eligible uses for the Fiscal Recovery Funds.⁴²

- *Medical Expenses*. The COVID-19 public health emergency continues to have devastating effects on public health; the United States continues to average hundreds of deaths per day and the spread of new COVID-19 variants has raised new risks and genomic surveillance needs.⁴³ Moreover, our understanding of the potentially serious and long-term effects of the virus is growing, including the potential for symptoms like shortness of breath to continue for weeks or months, for multi-organ impacts from COVID-19, or for post-intensive care syndrome.⁴⁴ State and local governments may need to continue to provide care and services to address these near- and longer-term needs.⁴⁵

Strategy for K–12 Schools through Phased Prevention, available at <https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/operation-strategy.html>.

⁴¹ Many of these expenses were also eligible in the CRF. Generally, funding uses eligible under CRF as a response to the direct public health impacts of COVID-19 will continue to be eligible under the ARPA, including those not explicitly listed here (e.g., telemedicine costs, costs to facilitate compliance with public health orders, disinfection of public areas, facilitating distance learning, increased solid waste disposal needs related to PPE, paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions), with the following two exceptions: (1) The standard for eligibility of public health and safety payrolls has been updated (see section II.A of this **SUPPLEMENTARY INFORMATION**) and (2) expenses related to the issuance of tax-anticipation notes are no longer an eligible funding use (see discussion of debt service in section II.B of this **SUPPLEMENTARY INFORMATION**).

⁴² Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments, 86 FR 4182 (Jan. 15, 2021), available at https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf.

⁴³ Centers for Disease Control and Prevention, *supra* note 24.

⁴⁴ Centers for Disease Control and Prevention, Long-Term Effects (Apr. 8, 2021), <https://www.cdc.gov/coronavirus/2019-ncov/long-term-effects.html> (last visited Apr. 26, 2021).

⁴⁵ Pursuant to 42 CFR 433.51 and 45 CFR 75.306, Fiscal Recovery Funds may not serve as a State or locality's contribution of certain Federal funds.

- *Behavioral Health Care.* In addition, new or enhanced State, local, and Tribal government services may be needed to meet behavioral health needs exacerbated by the pandemic and respond to other public health impacts. These services include mental health treatment, substance misuse treatment, other behavioral health services, hotlines or warmlines, crisis intervention, overdose prevention, infectious disease prevention, and services or outreach to promote access to physical or behavioral health primary care and preventative medicine.

- *Public Health and Safety Staff.* Treasury recognizes that responding to the public health and negative economic impacts of the pandemic, including administering the services described above, requires a substantial commitment of State, local, and Tribal government human resources. As a result, the Fiscal Recovery Funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, to the extent that their services are devoted to mitigating or responding to the COVID-19 public health emergency.⁴⁶ Accordingly, the Fiscal Recovery Funds may be used to support the payroll and covered benefits for the portion of the employee's time that is dedicated to responding to the COVID-19 public health emergency. For administrative convenience, the recipient may consider public health and safety employees to be entirely devoted to mitigating or responding to the COVID-19 public health emergency, and therefore fully covered, if the employee, or his or her operating unit or division, is primarily dedicated to responding to the COVID-19 public health emergency. Recipients may consider other presumptions for assessing the extent to which an employee, division, or operating unit is engaged in activities that respond to the COVID-19 public health emergency, provided that the recipient reassesses periodically and maintains records to support its assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence demonstrating work on

the COVID-19 response. Recipients need not routinely track staff hours.

- *Expenses to Improve the Design and Execution of Health and Public Health Programs.* State, local, and Tribal governments may use payments from the Fiscal Recovery Funds to engage in planning and analysis in order to improve programs addressing the COVID-19 pandemic, including through use of targeted consumer outreach, improvements to data or technology infrastructure, impact evaluations, and data analysis.

Eligible Uses to Address Disparities in Public Health Outcomes. In addition, in recognition of the disproportionate impacts of the COVID-19 pandemic on health outcomes in low-income and Native American communities and the importance of mitigating these effects, the interim final rule identifies a broader range of services and programs that will be presumed to be responding to the public health emergency when provided in these communities. Specifically, Treasury will presume that certain types of services, outlined below, are eligible uses when provided in a Qualified Census Tract (QCT),⁴⁷ to families living in QCTs, or when these services are provided by Tribal governments.⁴⁸ Recipients may also provide these services to other populations, households, or geographic areas that are disproportionately impacted by the pandemic. In identifying these disproportionately impacted communities, recipients should be able to support their determination that the pandemic resulted in disproportionate public health or economic outcomes to the

⁴⁷ Qualified Census Tracts are a common, readily-accessible, and geographically granular method of identifying communities with a large proportion of low-income residents. Using an existing measure may speed implementation and decrease administrative burden, while identifying areas of need at a highly-localized level.

While QCTs are an effective tool generally, many tribal communities have households with a wide range of income levels due in part to non-tribal member, high income residents living in the community. Mixed income communities, with a significant share of tribal members at the lowest levels of income, are often not included as eligible QCTs yet tribal residents are experiencing disproportionate impacts due to the pandemic. Therefore, including all services provided by Tribal governments is a more effective means of ensuring that disproportionately impacted Tribal members can receive services.

⁴⁸ U.S. Department of Housing and Urban Development (HUD), Qualified Census Tracts and Difficult Development Areas, <https://www.huduser.gov/portal/datasets/qct.html> (last visited Apr. 26, 2021); U.S. Department of the Interior, Bureau of Indian Affairs, Indian Lands of Federally Recognized Tribes of the United States (June 2016), <https://www.bia.gov/sites/bia.gov/files/assets/bia/ots/webteam/pdf/indc1-028635.pdf> (last visited Apr. 26, 2021).

specific populations, households, or geographic areas to be served.

Given the exacerbation of health disparities during the pandemic and the role of pre-existing social vulnerabilities in driving these disparate outcomes, services to address health disparities are presumed to be responsive to the public health impacts of the pandemic. Specifically, recipients may use payments from the Fiscal Recovery Funds to facilitate access to resources that improve health outcomes, including services that connect residents with health care resources and public assistance programs and build healthier environments, such as:

- Funding community health workers to help community members access health services and services to address the social determinants of health;⁴⁹
- Funding public benefits navigators to assist community members with navigating and applying for available Federal, State, and local public benefits or services;
- Housing services to support healthy living environments and neighborhoods conducive to mental and physical wellness;
- Remediation of lead paint or other lead hazards to reduce risk of elevated blood lead levels among children; and
- Evidence-based community violence intervention programs to prevent violence and mitigate the increase in violence during the pandemic.⁵⁰

2. Responding to Negative Economic Impacts

Impacts on Households and Individuals. The public health emergency, including the necessary measures taken to protect public health, resulted in significant economic and financial hardship for many Americans. As businesses closed, consumers stayed home, schools shifted to remote

⁴⁹ The social determinants of health are the social and environmental conditions that affect health outcomes, specifically economic stability, health care access, social context, neighborhoods and built environment, and education access. See, e.g., U.S. Department of Health and Human Services, Office of Disease Prevention and Health Promotion, Healthy People 2030: Social Determinants of Health, <https://health.gov/healthypeople/objectives-and-data/social-determinants-health> (last visited Apr. 26, 2021).

⁵⁰ National Commission on COVID-19 and Criminal Justice, Impact Report: COVID-19 and Crime (Jan. 31, 2021), <https://covid19.counciloncj.org/2021/01/31/impact-report-covid-19-and-crime-3/> (showing a spike in homicide and assaults); Brad Boesrup et al., Alarming Trends in US domestic violence during the COVID-19 pandemic, *Am. J. of Emerg. Med.* 38(12): 2753-55 (Dec. 1, 2020), available at [https://www.ajemjournal.com/article/S0735-6757\(20\)30307-7/fulltext](https://www.ajemjournal.com/article/S0735-6757(20)30307-7/fulltext) (showing a spike in domestic violence).

⁴⁶ In general, if an employee's wages and salaries are an eligible use of Fiscal Recovery Funds, recipients may treat the employee's covered benefits as an eligible use of Fiscal Recovery Funds. For purposes of the Fiscal Recovery Funds, covered benefits include costs of all types of leave (vacation, family-related, sick, military, bereavement, sabbatical, jury duty), employee insurance (health, life, dental, vision), retirement (pensions, 401(k)), unemployment benefit plans (Federal and state), workers compensation insurance, and Federal Insurance Contributions Act (FICA) taxes (which includes Social Security and Medicare taxes).

education, and travel declined precipitously, over 20 million jobs were lost in March and April 2020.⁵¹ Although many have returned to work, as of April 2021, the economy remains 8.2 million jobs below its pre-pandemic peak,⁵² and more than 3 million workers have dropped out of the labor market altogether relative to February 2020.⁵³

Rates of unemployment are particularly severe among workers of color and workers with lower levels of educational attainment; for example, the overall unemployment rate in the United States was 6.1 percent in April 2021, but certain groups saw much higher rates: 9.7 percent for Black workers, 7.9 percent for Hispanic or Latino workers, and 9.3 percent for workers without a high school diploma.⁵⁴ Job losses have also been particularly steep among low wage workers, with these workers remaining furthest from recovery as of the end of 2020.⁵⁵ A severe recession—and its concentrated impact among low-income workers—has amplified food and housing insecurity, with an estimated nearly 17 million adults living in

households where there is sometimes or often not enough food to eat and an estimated 10.7 million adults living in households that were not current on rent.⁵⁶ Over the course of the pandemic,

inequities also manifested along gender lines, as schools closed to in-person activities, leaving many working families without child care during the day.⁵⁷ Women of color have been hit especially hard: The labor force participation rate for Black women has fallen by 3.2 percentage points⁵⁸ during the pandemic as compared to 1.0 percentage points for Black men⁵⁹ and 2.0 percentage points for White women.⁶⁰

As the economy recovers, the effects of the pandemic-related recession may continue to impact households, including a risk of longer-term effects on earnings and economic potential. For example, unemployed workers, especially those who have experienced longer periods of unemployment, earn lower wages over the long term once rehired.⁶¹ In addition to the labor market consequences for unemployed workers, recessions can also cause longer-term economic challenges through, among other factors, damaged consumer credit scores⁶² and reduced familial and childhood wellbeing.⁶³

Food, Housing, and Employment Hardships, <https://www.cbpp.org/research/poverty-and-inequality/tracking-the-covid-19-recessions-effects-on-food-housing-and> (last visited May 8, 2021).

⁵¹ Women have carried a larger share of childcare responsibilities than men during the COVID-19 crisis. See, e.g., Gema Zamarro & Mari'a J. Prados, Gender differences in couples' division of childcare, work and mental health during COVID-19, *Rev. Econ. Household* 19:11–40 (2021), available at <https://link.springer.com/article/10.1007/s11150-020-09534-7>; Titan Alon et al., The Impact of COVID-19 on Gender Equality, National Bureau of Economic Research Working Paper 26947 (April 2020), available at <https://www.nber.org/papers/w26947>.

⁵² U.S. Bureau of Labor Statistics, Labor Force Participation Rate—20 Yrs. & Over, Black or African American Women [LNS11300032], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/LNS11300032> (last visited May 8, 2021).

⁵³ U.S. Bureau of Labor Statistics, Labor Force Participation Rate—20 Yrs. & Over, Black or African American Men [LNS11300031], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/LNS11300031> (last visited May 8, 2021).

⁵⁴ U.S. Bureau of Labor Statistics, Labor Force Participation Rate—20 Yrs. & Over, White Women [LNS11300029], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/LNS11300029> (last visited May 8, 2021).

⁵⁵ See, e.g., Michael Greenstone & Adam Looney, Unemployment and Earnings Losses: A Look at Long-Term Impacts of the Great Recession on American Workers, Brookings Institution (Nov. 4, 2021), <https://www.brookings.edu/blog/jobs/2011/11/04/unemployment-and-earnings-losses-a-look-at-long-term-impacts-of-the-great-recession-on-american-workers/>.

⁵⁶ Chi Chi Wu, Solving the Credit Conundrum: Helping Consumers' Credit Records Impaired by the Foreclosure Crisis and Great Recession (Dec. 2013), https://www.nclcr.org/images/pdf/credit_reports/report-credit-conundrum-2013.pdf.

⁵⁷ Irwin Garfinkel, Sara McLanahan, Christopher Wimer, eds., *Children of the Great Recession*,

These potential long-term economic consequences underscore the continued need for robust policy support.

Impacts on Businesses. The pandemic has also severely impacted many businesses, with small businesses hit especially hard. Small businesses make up nearly half of U.S. private-sector employment⁶⁴ and play a key role in supporting the overall economic recovery as they are responsible for two-thirds of net new jobs.⁶⁵ Since the beginning of the pandemic, however, 400,000 small businesses have closed, with many more at risk.⁶⁶ Sectors with a large share of small business employment have been among those with the most drastic drops in employment.⁶⁷ The negative outlook for small businesses has continued: As of April 2021, approximately 70 percent of small businesses reported that the pandemic has had a moderate or large negative effect on their business, and over a third expect that it will take over 6 months for their business to return to their normal level of operations.⁶⁸

This negative outlook is likely the result of many small businesses having faced periods of closure and having seen declining revenues as customers stayed home.⁶⁹ In general, small businesses can face greater hurdles in accessing credit,⁷⁰ and many small businesses were already financially fragile at the outset of the pandemic.⁷¹ Non-profits, which provide vital services to communities, have similarly faced

Russell Sage Foundation (Aug. 2016), available at <https://www.russellsage.org/publications/children-great-recession>.

⁶⁴ Board of Governors of the Federal Reserve System, *supra* note 5.

⁶⁵ U.S. Small Business Administration, Office of Advocacy, Small Businesses Generate 44 Percent of U.S. Economic Activity (Jan. 30, 2019), <https://advocacy.sba.gov/2019/01/30/small-businesses-generate-44-percent-of-u-s-economic-activity/>.

⁶⁶ Biden, *supra* note 6.

⁶⁷ Daniel Wilmoth, U.S. Small Business Administration Office of Advocacy, The Effects of the COVID-19 Pandemic on Small Businesses, Issue Brief No. 16 (Mar. 2021), available at <https://cdn.advocacy.sba.gov/wp-content/uploads/2021/03/02112318/COVID-19-Impact-On-Small-Business.pdf>.

⁶⁸ U.S. Census Bureau, Small Business Pulse Survey, <https://portal.census.gov/pulse/data/> (last visited May 8, 2021).

⁶⁹ Olivia S. Kim et al., Revenue Collapses and the Consumption of Small Business Owners in the Early Stages of the COVID-19 Pandemic (Nov. 2020), <https://www.nber.org/papers/w28151>.

⁷⁰ See e.g., Board of Governors of the Federal Reserve System, Report to Congress on the Availability of Credit to Small Businesses (Sept. 2017), available at <https://www.federalreserve.gov/publications/2017-september-availability-of-credit-to-small-businesses.htm>.

⁷¹ Alexander W. Bartik et al., The Impact of COVID-19 on small business outcomes and expectations, *PNAS* 117(30): 17656–66 (July 28, 2020), available at <https://www.pnas.org/content/117/30/17656>.

⁵¹ U.S. Bureau of Labor Statistics, All Employees, Total Nonfarm (PAYEMS), retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/PAYEMS> (last visited May 8, 2021).

⁵² *Id.*

⁵³ U.S. Bureau of Labor Statistics, Civilian Labor Force Level [CLF160V], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/CLF160V> (last visited May 8, 2021).

⁵⁴ U.S. Bureau of Labor Statistics, Labor Force Statistics from the Current Population Survey: Employment status of the civilian population by sex and age (May 8 2021), <https://www.bls.gov/news.release/empst.t01.htm> (last visited May 8, 2021); U.S. Bureau of Labor Statistics, Labor Force Statistics from the Current Population Survey: Employment status of the civilian noninstitutional population by race, Hispanic or Latino ethnicity, sex, and age (May 8, 2021), <https://www.bls.gov/web/empst/cpseaa04.htm> (last visited May 8, 2021); U.S. Bureau of Labor Statistics, Labor Force Statistics from the Current Population Survey: Employment status of the civilian noninstitutional population 25 years and over by educational attainment (May 8, 2021), <https://www.bls.gov/web/empst/cpseaa05.htm> (last visited May 8, 2021).

⁵⁵ Elise Gould & Jori Kandra, Wages grew in 2020 because the bottom fell out of the low-wage labor market, Economic Policy Institute (Feb. 24, 2021), <https://files.epi.org/pdf/219418.pdf>. See also, Michael Dalton et al., The K-Shaped Recovery: Examining the Diverging Fortunes of Workers in the Recovery from the COVID-19 Pandemic using Business and Household Survey Microdata, U.S. Bureau of Labor Statistics Working Paper Series (Feb. 2021), <https://www.bls.gov/osmr/research-papers/2021/pdf/ec210020.pdf>.

⁵⁶ Center on Budget and Policy Priorities, Tracking the COVID-19 Recession's Effects on

economic and financial challenges due to the pandemic.⁷²

Impacts to State, Local, and Tribal Governments. State, local, and Tribal governments have felt substantial fiscal pressures. As noted above, State, local, and Tribal governments have faced significant revenue shortfalls and remain over 1 million jobs below their pre-pandemic staffing levels.⁷³ These reductions in staffing may undermine the ability to deliver services effectively, as well as add to the number of unemployed individuals in their jurisdictions.

Exacerbation of Pre-existing Disparities. The COVID-19 public health emergency may have lasting negative effects on economic outcomes, particularly in exacerbating disparities that existed prior to the pandemic.

The negative economic impacts of the COVID-19 pandemic are particularly pronounced in certain communities and families. Low- and moderate-income jobs make up a substantial portion of both total pandemic job losses,⁷⁴ and jobs that require in-person frontline work, which are exposed to greater risk of contracting COVID-19.⁷⁵ Both factors compound pre-existing vulnerabilities and the likelihood of food, housing, or other financial insecurity in low- and moderate-income families and, given the concentration of low- and moderate-income families within certain communities,⁷⁶ raise a substantial risk that the effects of the COVID-19 public health emergency will be amplified within these communities.

These compounding effect of recessions on concentrated poverty and the long-lasting nature of this effect were observed after the 2007–2009 recession, including a large increase in concentrated poverty with the number of people living in extremely poor

neighborhoods more than doubling by 2010–2014 relative to 2000.⁷⁷ Concentrated poverty has a range of deleterious impacts, including additional burdens on families and reduced economic potential and social cohesion.⁷⁸ Given the disproportionate impact of COVID-19 on low-income households discussed above, there is a risk that the current pandemic-induced recession could further increase concentrated poverty and cause long-term damage to economic prospects in neighborhoods of concentrated poverty.

The negative economic impacts of COVID-19 also include significant impacts to children in disproportionately affected families and include impacts to education, health, and welfare, all of which contribute to long-term economic outcomes.⁷⁹ Many low-income and minority students, who were disproportionately served by remote or hybrid education during the pandemic, lacked the resources to participate fully in remote schooling or live in households without adults available throughout the day to assist with online coursework.⁸⁰ Given these trends, the pandemic may widen educational disparities and worsen outcomes for low-income students,⁸¹ an

effect that would substantially impact their long-term economic outcomes. Increased economic strain or material hardship due to the pandemic could also have a long-term impact on health, educational, and economic outcomes of young children.⁸² Evidence suggests that adverse conditions in early childhood, including exposure to poverty, food insecurity, housing insecurity, or other economic hardships, are particularly impactful.⁸³

The pandemic's disproportionate economic impacts are also seen in Tribal communities across the country—for Tribal governments as well as families and businesses on and off Tribal lands. In the early months of the pandemic, Native American unemployment spiked to 26 percent and, while partially recovered, remains at nearly 11 percent.⁸⁴ Tribal enterprises are a significant source of revenue for Tribal governments to support the provision of government services. These enterprises, notably concentrated in gaming, tourism, and hospitality, frequently closed, significantly reducing both revenues to Tribal governments and employment. As a result, Tribal governments have reduced essential services to their citizens and communities.⁸⁵

Eligible Uses. Sections 602(c)(1)(A) and 603(c)(1)(A) permit use of payments from the Fiscal Recovery Funds to respond to the negative economic impacts of the COVID-19 public health emergency. Eligible uses that respond to the negative economic impacts of the public health emergency must be designed to address an economic harm resulting from or exacerbated by the public health emergency. In considering whether a program or service would be

See Education Week, School Districts' Reopening Plans: A Snapshot (Jul. 15, 2020), <https://www.edweek.org/leadership/school-districts-reopening-plans-a-snapshot/2020/07> (last visited May 4, 2021).

⁸² HHS, *supra* note 79.

⁸³ Hirokazu Yoshikawa, Effects of the Global Coronavirus Disease—2019 Pandemic on Early Childhood Development: Short- and Long-Term Risks and Mitigating Program and Policy Actions, *J. of Pediatrics* Vol. 223:188–93 (Aug. 1, 2020), available at [https://www.jpeds.com/article/S0022-3476\(20\)30606-5/abstract](https://www.jpeds.com/article/S0022-3476(20)30606-5/abstract).

⁸⁴ Based on calculations conducted by the Minneapolis Fed's Center for Indian Country Development using Flood et al. (2020)'s Current Population Survey." Sarah Flood, Miriam King, Renae Rodgers, Steven Ruggles and J. Robert Warren. Integrated Public Use Microdata Series, Current Population Survey: Version 8.0 [dataset]. Minneapolis, MN: IPUMS, 2020. <https://doi.org/10.18128/D030.V8.0>; see also Donna Feir & Charles Golding, Native Employment During COVID-19: Hard hit in April but Starting to Rebound? (Aug. 5, 2020), <https://www.minneapolisfed.org/article/2020/native-employment-during-covid-19-hit-hard-in-april-but-starting-to-rebound>.

⁸⁵ Moreno & Sobrepena, *supra* note 73.

⁷² Federal Reserve Bank of San Francisco, Impacts of COVID-19 on Nonprofits in the Western United States (May 2020), <https://www.frbsf.org/community-development/files/impact-of-covid-nonprofits-serving-western-united-states.pdf>.

⁷³ Bureau of Labor Statistics, *supra* note 8; Elijah Moreno & Heather Sobrepena, Tribal entities remain resilient as COVID-19 batters their finances, Federal Reserve Bank of Minneapolis (Nov. 10, 2021), <https://www.minneapolisfed.org/article/2020/tribal-entities-remain-resilient-as-covid-19-batters-their-finances>.

⁷⁴ Kim Parker et al., Economic Fallout from COVID-19 Continues to Hit Lower-Income Americans the Hardest, Pew Research Center (Sept. 24, 2020), <https://www.pewresearch.org/social-trends/2020/09/24/economic-fallout-from-covid-19-continues-to-hit-lower-income-americans-the-hardest/>; Gould, *supra* note 55.

⁷⁵ See *infra* Section II.B of this Supplementary Information.

⁷⁶ Elizabeth Kneebone, The Changing geography of US poverty, Brookings Institution (Feb. 15, 2017), <https://www.brookings.edu/testimonies/the-changing-geography-of-us-poverty/>.

⁷⁷ Elizabeth Kneebone & Natalie Holmes, U.S. concentrated poverty in the wake of the Great Recession, Brookings Institution (Mar. 31, 2016), <https://www.brookings.edu/research/u-s-concentrated-poverty-in-the-wake-of-the-great-recession/>.

⁷⁸ David Erickson et al., The Enduring Challenge of Concentrated Poverty in America: Case Studies from Communities Across the U.S. (2008), available at https://www.frbsf.org/community-development/files/cp_fullreport.pdf.

⁷⁹ Educational quality, as early as Kindergarten, has a long-term impact on children's public health and economic outcomes. See, e.g., Tyler W. Watts et al., The Chicago School Readiness Project: Examining the long-term impacts of an early childhood intervention, *PLoS ONE* 13(7) (2018), available at <https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0200144>; Opportunity Insights, How Can We Amplify Education as an Engine of Mobility? Using big data to help children get the most from school, <https://opportunityinsights.org/education/> (last visited Apr. 26, 2021); U.S. Department of Health and Human Services (HHS), Office of Disease Prevention and Health Promotion, Early Childhood Development and Education, <https://www.healthypeople.gov/2020/topics-objectives/topic/social-determinants-health/interventions-resources/early-childhood-development-and-education> (last visited Apr. 26, 2021).

⁸⁰ See, e.g., Bacher-Hicks, *supra* note 14.

⁸¹ A Department of Education survey found that, as of February 2021, 42 percent of fourth grade students nationwide were offered only remote education, compared to 48 percent of economically disadvantaged students, 54 percent of Black students and 57 percent of Hispanic students. Large districts often disproportionately serve low-income students. See Institute of Education Sciences, Monthly School Survey Dashboard, <https://ies.ed.gov/schoolsurvey/> (last visited Apr. 26, 2021). In summer 2020, a review found that 74 percent of the largest 100 districts chose remote learning only.

eligible under this category, the recipient should assess whether, and the extent to which, there has been an economic harm, such as loss of earnings or revenue, that resulted from the COVID-19 public health emergency and whether, and the extent to which, the use would respond or address this harm.⁸⁶ A recipient should first consider whether an economic harm exists and whether this harm was caused or made worse by the COVID-19 public health emergency. While economic impacts may either be immediate or delayed, assistance or aid to individuals or businesses that did not experience a negative economic impact from the public health emergency would not be an eligible use under this category.

In addition, the eligible use must “respond to” the identified negative economic impact. Responses must be related and reasonably proportional to the extent and type of harm experienced; uses that bear no relation or are grossly disproportionate to the type or extent of harm experienced would not be eligible uses. Where there has been a negative economic impact resulting from the public health emergency, States, local, and Tribal governments have broad latitude to choose whether and how to use the Fiscal Recovery Funds to respond to and address the negative economic impact. Sections 602(c)(1)(A) and 603(c)(1)(A) describe several types of uses that would be eligible under this category, including assistance to households, small businesses, and nonprofits and aid to impacted industries such as tourism, travel, and hospitality.

To facilitate implementation and use of payments from the Fiscal Recovery Funds, the interim final rule identifies a non-exclusive list of eligible uses of funding that respond to the negative economic impacts of the public health emergency. Consistent with the discussion above, the eligible uses listed below would respond directly to the economic or financial harms resulting from and or exacerbated by the public health emergency.

- *Assistance to Unemployed Workers.* This includes assistance to unemployed workers, including services like job training to accelerate rehiring of unemployed workers; these services may extend to workers unemployed due to the pandemic or the resulting recession, or who were already unemployed when the pandemic began

and remain so due to the negative economic impacts of the pandemic.

- *State Unemployment Insurance Trust Funds.* Consistent with the approach taken in the CRF, recipients may make deposits into the state account of the Unemployment Trust Fund established under section 904 of the Social Security Act (42 U.S.C. 1104) up to the level needed to restore the pre-pandemic balances of such account as of January 27, 2020 or to pay back advances received under Title XII of the Social Security Act (42 U.S.C. 1321) for the payment of benefits between January 27, 2020 and May 17, 2021, given the close nexus between Unemployment Trust Fund costs, solvency of Unemployment Trust Fund systems, and pandemic economic impacts. Further, Unemployment Trust Fund deposits can decrease fiscal strain on Unemployment Insurance systems impacted by the pandemic. States facing a sharp increase in Unemployment Insurance claims during the pandemic may have drawn down positive Unemployment Trust Fund balances and, after exhausting the balance, required advances to fund continuing obligations to claimants. Because both of these impacts were driven directly by the need for assistance to unemployed workers during the pandemic, replenishing Unemployment Trust Funds up to the pre-pandemic level responds to the pandemic’s negative economic impacts on unemployed workers.

- *Assistance to Households.* Assistance to households or populations facing negative economic impacts due to COVID-19 is also an eligible use. This includes: Food assistance; rent, mortgage, or utility assistance; counseling and legal aid to prevent eviction or homelessness; cash assistance (discussed below); emergency assistance for burials, home repairs, weatherization, or other needs; internet access or digital literacy assistance; or job training to address negative economic or public health impacts experienced due to a worker’s occupation or level of training. As discussed above, in considering whether a potential use is eligible under this category, a recipient must consider whether, and the extent to which, the household has experienced a negative economic impact from the pandemic. In assessing whether a household or population experienced economic harm as a result of the pandemic, a recipient may presume that a household or population that experienced unemployment or increased food or housing insecurity or is low- or moderate-income experienced negative

economic impacts resulting from the pandemic. For example, a cash transfer program may focus on unemployed workers or low- and moderate-income families, which have faced disproportionate economic harms due to the pandemic. Cash transfers must be reasonably proportional to the negative economic impact they are intended to address. Cash transfers grossly in excess of the amount needed to address the negative economic impact identified by the recipient would not be considered to be a response to the COVID-19 public health emergency or its negative impacts. In particular, when considering the appropriate size of permissible cash transfers made in response to the COVID-19 public health emergency, State, local and Tribal governments may consider and take guidance from the per person amounts previously provided by the Federal Government in response to the COVID-19 crisis. Cash transfers that are grossly in excess of such amounts would be outside the scope of eligible uses under sections 602(c)(1)(A) and 603(c)(1)(A) and could be subject to recoupment. In addition, a recipient could provide survivor’s benefits to surviving family members of COVID-19 victims, or cash assistance to widows, widowers, and dependents of eligible COVID-19 victims.

- *Expenses to Improve Efficacy of Economic Relief Programs.* State, local, and Tribal governments may use payments from the Fiscal Recovery Funds to improve efficacy of programs addressing negative economic impacts, including through use of data analysis, targeted consumer outreach, improvements to data or technology infrastructure, and impact evaluations.

- *Small Businesses and Non-profits.*

As discussed above, small businesses and non-profits faced significant challenges in covering payroll, mortgages or rent, and other operating costs as a result of the public health emergency and measures taken to contain the spread of the virus. State, local, and Tribal governments may provide assistance to small businesses to adopt safer operating procedures, weather periods of closure, or mitigate financial hardship resulting from the COVID-19 public health emergency, including:

- £ Loans or grants to mitigate financial hardship such as declines in revenues or impacts of periods of business closure, for example by supporting payroll and benefits costs, costs to retain employees, mortgage, rent, or utilities costs, and other operating costs;

- £ Loans, grants, or in-kind assistance to implement COVID-19 prevention or mitigation tactics, such as physical

⁸⁶In some cases, a use may be permissible under another eligible use category even if it falls outside the scope of section (c)(1)(A) of the Act.

plant changes to enable social distancing, enhanced cleaning efforts, barriers or partitions, or COVID-19 vaccination, testing, or contact tracing programs; and

• Technical assistance, counseling, or other services to assist with business planning needs.

As discussed above, these services should respond to the negative economic impacts of COVID-19. Recipients may consider additional criteria to target assistance to businesses in need, including small businesses. Such criteria may include businesses facing financial insecurity, substantial declines in gross receipts (e.g., comparable to measures used to assess eligibility for the Paycheck Protection Program), or other economic harm due to the pandemic, as well as businesses with less capacity to weather financial hardship, such as the smallest businesses, those with less access to credit, or those serving disadvantaged communities. Recipients should consider local economic conditions and business data when establishing such criteria.⁸⁷

• *Rehiring State, Local, and Tribal Government Staff.* State, local, and Tribal governments continue to see pandemic impacts in overall staffing levels: State, local, and Tribal government employment remains more than 1 million jobs lower in April 2021 than prior to the pandemic.⁸⁸ Employment losses decrease a state or local government's ability to effectively administer services. Thus, the interim final rule includes as an eligible use payroll, covered benefits, and other costs associated with rehiring public sector staff, up to the pre-pandemic staffing level of the government.

• *Aid to Impacted Industries.* Sections 602(c)(1)(A) and 603(c)(1)(A) recognize that certain industries, such as tourism, travel, and hospitality, were disproportionately and negatively impacted by the COVID-19 public health emergency. Aid provided to tourism, travel, and hospitality industries should respond to the negative economic impacts of the

pandemic on those and similarly impacted industries. For example, aid may include assistance to implement COVID-19 mitigation and infection prevention measures to enable safe resumption of tourism, travel, and hospitality services, for example, improvements to ventilation, physical barriers or partitions, signage to facilitate social distancing, provision of masks or personal protective equipment, or consultation with infection prevention professionals to develop safe reopening plans.

Aid may be considered responsive to the negative economic impacts of the pandemic if it supports businesses, attractions, business districts, and Tribal development districts operating prior to the pandemic and affected by required closures and other efforts to contain the pandemic. For example, a recipient may provide aid to support safe reopening of businesses in the tourism, travel, and hospitality industries and to business districts that were closed during the COVID-19 public health emergency, as well as aid for a planned expansion or upgrade of tourism, travel, and hospitality facilities delayed due to the pandemic.

When considering providing aid to industries other than tourism, travel, and hospitality, recipients should consider the extent of the economic impact as compared to tourism, travel, and hospitality, the industries enumerated in the statute. For example, on net, the leisure and hospitality industry has experienced an approximately 24 percent decline in revenue and approximately 17 percent decline in employment nationwide due to the COVID-19 public health emergency.⁸⁹ Recipients should also consider whether impacts were due to the COVID-19 pandemic, as opposed to longer-term economic or industrial trends unrelated to the pandemic.

To facilitate transparency and accountability, the interim final rule requires that State, local, and Tribal governments publicly report assistance provided to private-sector businesses under this eligible use, including

tourism, travel, hospitality, and other impacted industries, and its connection to negative economic impacts of the pandemic. Recipients also should maintain records to support their assessment of how businesses or business districts receiving assistance were affected by the negative economic impacts of the pandemic and how the aid provided responds to these impacts.

As discussed above, economic disparities that existed prior to the COVID-19 public health emergency amplified the impact of the pandemic among low-income and minority groups. These families were more likely to face housing, food, and financial insecurity; are over-represented among low-wage workers; and many have seen their livelihoods deteriorate further during the pandemic and economic contraction. In recognition of the disproportionate negative economic impacts on certain communities and populations, the interim final rule identifies services and programs that will be presumed to be responding to the negative economic impacts of the COVID-19 public health emergency when provided in these communities.

Specifically, Treasury will presume that certain types of services, outlined below, are eligible uses when provided in a QCT, to families and individuals living in QCTs, or when these services are provided by Tribal governments.⁹⁰ Recipients may also provide these services to other populations, households, or geographic areas disproportionately impacted by the pandemic. In identifying these disproportionately impacted communities, recipients should be able to support their determination that the pandemic resulted in disproportionate public health or economic outcomes to the specific populations, households, or geographic areas to be served. The interim final rule identifies a non-exclusive list of uses that address the disproportionate negative economic effects of the COVID-19 public health emergency, including:

• *Building Stronger Communities through Investments in Housing and Neighborhoods.* The economic impacts of COVID-19 have likely been most acute in lower-income neighborhoods, including concentrated areas of high unemployment, limited economic opportunity, and housing insecurity.⁹¹

⁸⁷ See Federal Reserve Bank of Cleveland, An Uphill Battle: COVID-19's Outsized Toll on Minority-Owned Firms (Oct. 8, 2020), <https://www.clevelandfed.org/newsroom-and-events/publications/community-development-briefs/db-20201008-misera-report.aspx> (discussing the impact of COVID-19 on minority owned businesses).

⁸⁸ U.S. Bureau of Labor Statistics, All Employees, State Government [CES9092000001] and All Employees, Local Government [CES9093000001], retrieved from FRED, Federal Reserve Bank of St. Louis, <https://fred.stlouisfed.org/series/CES9092000001> and <https://fred.stlouisfed.org/series/CES9093000001> (last visited May 8, 2021).

⁸⁹ From February 2020 to April 2021, employment in "Leisure and hospitality" has fallen by approximately 17 percent. See U.S. Bureau of Labor Statistics, All Employees, Leisure and Hospitality, retrieved from FRED, Federal Reserve Bank of St. Louis, <https://fred.stlouisfed.org/series/USLAH> (last visited May 8, 2021). From 2019Q4 to 2020Q4, gross output (e.g. revenue) in arts, entertainment, recreation, accommodation, and food services has fallen by approximately 24 percent. See Bureau of Economic Analysis, News Release: Gross Domestic Product (Third Estimate), Corporate Profits, and GDP by Industry, Fourth Quarter and Year 2020 (Mar. 25, 2021), Table 17, https://www.bea.gov/sites/default/files/2021-03/gdp4q20_3rd.pdf.

⁹⁰ HUD, *supra* note 48.

⁹¹ Stuart M. Butler & Jonathan Grabinsky, Tackling the legacy of persistent urban inequality and concentrated poverty, Brookings Institution (Nov. 16, 2020), <https://www.brookings.edu/blog/up-front/2020/11/16/tackling-the-legacy-of->

Services in this category alleviate the immediate economic impacts of the COVID-19 pandemic on housing insecurity, while addressing conditions that contributed to poor public health and economic outcomes during the pandemic, namely concentrated areas with limited economic opportunity and inadequate or poor-quality housing.⁹² Eligible services include:

- Services to address homelessness such as supportive housing, and to improve access to stable, affordable housing among unhoused individuals;

- Affordable housing development to increase supply of affordable and high-quality living units; and

- Housing vouchers, residential counseling, or housing navigation assistance to facilitate household moves to neighborhoods with high levels of economic opportunity and mobility for low-income residents, to help residents increase their economic opportunity and reduce concentrated areas of low economic opportunity.⁹³

¶ *Addressing Educational Disparities.* As outlined above, school closures and the transition to remote education raised particular challenges for lower-income students, potentially exacerbating educational disparities, while increases in economic hardship among families could have long-lasting impacts on children's educational and economic prospects. Services under this prong would enhance educational supports to help mitigate impacts of the pandemic. Eligible services include:

- New, expanded, or enhanced early learning services, including pre-kindergarten, Head Start, or partnerships between pre-kindergarten programs and local education authorities, or administration of those services;

- Providing assistance to high-poverty school districts to advance equitable funding across districts and geographies;

- Evidence-based educational services and practices to address the academic needs of students, including tutoring, summer, afterschool, and other

extended learning and enrichment programs; and

- Evidence-based practices to address the social, emotional, and mental health needs of students;

¶ *Promoting Healthy Childhood Environments.* Children's economic and family circumstances have a long-term impact on their future economic outcomes.⁹⁴ Increases in economic hardship, material insecurity, and parental stress and behavioral health challenges all raise the risk of long-term harms to today's children due to the pandemic. Eligible services to address this challenge include:

- New or expanded high-quality childcare to provide safe and supportive care for children;

- Home visiting programs to provide structured visits from health, parent educators, and social service professionals to pregnant women or families with young children to offer education and assistance navigating resources for economic support, health needs, or child development; and

- Enhanced services for child welfare-involved families and foster youth to provide support and training on child development, positive parenting, coping skills, or recovery for mental health and substance use challenges.

State, local, and Tribal governments are encouraged to use payments from the Fiscal Recovery Funds to respond to the direct and immediate needs of the pandemic and its negative economic impacts and, in particular, the needs of households and businesses that were disproportionately and negatively impacted by the public health emergency. As highlighted above, low-income communities and workers and people of color have faced more severe health and economic outcomes during the pandemic, with pre-existing social vulnerabilities like low-wage or insecure employment, concentrated neighborhoods with less economic opportunity, and pre-existing health disparities likely contributing to the magnified impact of the pandemic. The Fiscal Recovery Funds provide resources to not only respond to the immediate harms of the pandemic but also to mitigate its longer-term impact in compounding the systemic public health and economic challenges of disproportionately impacted populations. Treasury encourages recipients to consider funding uses that foster a strong, inclusive, and equitable recovery, especially uses with long-term benefits for health and economic outcomes.

⁹⁴ See *supra* notes 52 and 84.

Uses Outside the Scope of this Category. Certain uses would not be within the scope of this eligible use category, although may be eligible under other eligible use categories. A general infrastructure project, for example, typically would not be included unless the project responded to a specific pandemic public health need (e.g., investments in facilities for the delivery of vaccines) or a specific negative economic impact like those described above (e.g., affordable housing in a QCT). The ARPA explicitly includes infrastructure if it is "necessary" and in water, sewer, or broadband. See Section II.D of this **SUPPLEMENTARY INFORMATION**. State, local, and Tribal governments also may use the Fiscal Recovery Funds under sections 602(c)(1)(C) or 603(c)(1)(C) to provide "government services" broadly to the extent of their reduction in revenue. See Section II.C of this **SUPPLEMENTARY INFORMATION**.

This category of eligible uses also would not include contributions to rainy day funds, financial reserves, or similar funds. Resources made available under this eligible use category are intended to help meet pandemic response needs and provide relief for households and businesses facing near- and long-term negative economic impacts. Contributions to rainy day funds and similar financial reserves would not address these needs or respond to the COVID-19 public health emergency but would rather constitute savings for future spending needs. Similarly, this eligible use category would not include payment of interest or principal on outstanding debt instruments, including, for example, short-term revenue or tax anticipation notes, or other debt service costs. As discussed below, payments from the Fiscal Recovery Funds are intended to be used prospectively and the interim final rule precludes use of these funds to cover the costs of debt incurred prior to March 3, 2021. Fees or issuance costs associated with the issuance of new debt would also not be covered using payments from the Fiscal Recovery Funds because such costs would not themselves have been incurred to address the needs of pandemic response or its negative economic impacts. The purpose of the Fiscal Recovery Funds is to provide fiscal relief that will permit State, local, and Tribal governments to continue to respond to the COVID-19 public health emergency.

For the same reasons, this category of eligible uses would not include satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring

persistent-urban-inequality-and-concentrated-poverty/.

⁹² U.S. Department of Health and Human Services (HHS), Office of Disease Prevention and Health Promotion, Quality of Housing, <https://www.healthypeople.gov/2020/topics-objectives/topic/social-determinants-health/interventions-resources/quality-of-housing#11> (last visited Apr. 26, 2021).

⁹³ The Opportunity Atlas, <https://www.opportunityatlas.org/> (last visited Apr. 26, 2021); Raj Chetty & Nathaniel Hendren, The Impacts of Neighborhoods on Intergenerational Mobility I: Childhood Exposure Effects, *Quarterly J. of Econ.* 133(3):1107–162 (2018), available at <https://opportunityinsights.org/paper/neighborhoodsi/>.

plan in a judicial, administrative, or regulatory proceeding, except to the extent the judgment or settlement requires the provision of services that would respond to the COVID-19 public health emergency. That is, satisfaction of a settlement or judgment would not itself respond to COVID-19 with respect to the public health emergency or its negative economic impacts, unless the settlement requires the provision of services or aid that did directly respond to these needs, as described above.

In addition, as described in Section V.III of this **SUPPLEMENTARY INFORMATION**, Treasury will establish reporting and record keeping requirements for uses within this category, including enhanced reporting requirements for certain types of uses.

Question 1: Are there other types of services or costs that Treasury should consider as eligible uses to respond to the public health impacts of COVID-19? Describe how these respond to the COVID-19 public health emergency.

Question 2: The interim final rule permits coverage of payroll and benefits costs of public health and safety staff primarily dedicated to COVID-19 response, as well as rehiring of public sector staff up to pre-pandemic levels. For how long should these measures remain in place? What other measures or presumptions might Treasury consider to assess the extent to which public sector staff are engaged in COVID-19 response, and therefore reimbursable, in an easily-administrable manner?

Question 3: The interim final rule permits rehiring of public sector staff up to the government's pre-pandemic staffing level, which is measured based on employment as of January 27, 2020. Does this approach adequately measure the pre-pandemic staffing level in a manner that is both accurate and easily administrable? Why or why not?

Question 4: The interim final rule permits deposits to Unemployment Insurance Trust Funds, or using funds to pay back advances, up to the pre-pandemic balance. What, if any, conditions should be considered to ensure that funds repair economic impacts of the pandemic and strengthen unemployment insurance systems?

Question 5: Are there other types of services or costs that Treasury should consider as eligible uses to respond to the negative economic impacts of COVID-19? Describe how these respond to the COVID-19 public health emergency.

Question 6: What other measures, presumptions, or considerations could be used to assess "impacted industries"

affected by the COVID-19 public health emergency?

Question 7: What are the advantages and disadvantages of using Qualified Census Tracts and services provided by Tribal governments to delineate where a broader range of eligible uses are presumed to be responsive to the public health and economic impacts of COVID-19? What other measures might Treasury consider? Are there other populations or geographic areas that were disproportionately impacted by the pandemic that should be explicitly included?

Question 8: Are there other services or costs that Treasury should consider as eligible uses to respond to the disproportionate impacts of COVID-19 on low-income populations and communities? Describe how these respond to the COVID-19 public health emergency or its negative economic impacts, including its exacerbation of pre-existing challenges in these areas.

Question 9: The interim final rule includes eligible uses to support affordable housing and stronger neighborhoods in disproportionately-impacted communities. Discuss the advantages and disadvantages of explicitly including other uses to support affordable housing and stronger neighborhoods, including rehabilitation of blighted properties or demolition of abandoned or vacant properties. In what ways does, or does not, this potential use address public health or economic impacts of the pandemic? What considerations, if any, could support use of Fiscal Recovery Funds in ways that do not result in resident displacement or loss of affordable housing units?

B. Premium Pay

Fiscal Recovery Funds payments may be used by recipients to provide premium pay to eligible workers performing essential work during the COVID-19 public health emergency or to provide grants to third-party employers with eligible workers performing essential work.⁹⁵ These are workers who have been and continue to be relied on to maintain continuity of operations of essential critical infrastructure sectors, including those who are critical to protecting the health and wellbeing of their communities.

Since the start of the COVID-19 public health emergency in January 2020, essential workers have put their physical wellbeing at risk to meet the daily needs of their communities and to provide care for others. In the course of this work, many essential workers have

contracted or died of COVID-19.⁹⁶ Several examples reflect the severity of the health impacts for essential workers. Meat processing plants became "hotspots" for transmission, with 700 new cases reported at a single plant on a single day in May 2020.⁹⁷ In New York City, 120 employees of the Metropolitan Transit Authority were estimated to have died due to COVID-19 by mid-May 2020, with nearly 4,000 testing positive for the virus.⁹⁸ Furthermore, many essential workers are people of color or low-wage workers.⁹⁹ These workers, in particular, have borne a disproportionate share of the health and economic impacts of the pandemic. Such workers include:

- Staff at nursing homes, hospitals, and home care settings;
- Workers at farms, food production facilities, grocery stores, and restaurants;
- Janitors and sanitation workers;
- Truck drivers, transit staff, and warehouse workers;
- Public health and safety staff;
- Childcare workers, educators, and other school staff; and
- Social service and human services staff.

During the public health emergency, employers' policies on COVID-19-related hazard pay have varied widely, with many essential workers not yet compensated for the heightened risks they have faced and continue to face.¹⁰⁰

⁹⁶ See, e.g., Centers for Disease Control and Prevention, COVID Data Tracker: Cases & Death among Healthcare Personnel, <https://covid.cdc.gov/covid-data-tracker/#health-care-personnel> (last visited May 4, 2021); Centers for Disease Control and Prevention, COVID Data Tracker: Confirmed COVID-19 Cases and Deaths among Staff and Rate per 1,000 Resident-Weeks in Nursing Homes, by Week—United States, <https://covid.cdc.gov/covid-data-tracker/#nursing-home-staff> (last visited May 4, 2021).

⁹⁷ See, e.g., The Lancet, The plight of essential workers during the COVID-19 pandemic, Vol. 395, Issue 10237:1587 (May 23, 2020), available at [https://www.thelancet.com/journals/lancet/article/PIIS0140-6736\(20\)2931200-9/fulltext](https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(20)2931200-9/fulltext).

⁹⁸ *Id.*

⁹⁹ Joanna Gaitens et al., Covid-19 and essential workers: A narrative review of health outcomes and moral injury, *Int'l J. of Env'tl. Research and Pub. Health* 18(4):1446 (Feb. 4, 2021), available at <https://pubmed.ncbi.nlm.nih.gov/33557075/>; Tiana N. Rogers et al., Racial Disparities in COVID-19 Mortality Among Essential Workers in the United States, *World Med. & Health policy* 12(3):311-27 (Aug. 5, 2020), available at <https://onlinelibrary.wiley.com/doi/full/10.1002/wmh3.358> (finding that vulnerability to coronavirus exposure was increased among non-Hispanic blacks, who disproportionately occupied the top nine essential occupations).

¹⁰⁰ Economic Policy Institute, Only 30% of those working outside their home are receiving hazard pay (June 16, 2020), <https://www.epi.org/press/only-30-of-those-working-outside-their-home-are-receiving-hazard-pay-black-and-hispanic-workers-are-most-concerned-about-bringing-the-coronavirus-home/>.

⁹⁵ Sections 602(c)(1)(B), 603(c)(1)(B) of the Act.

Many of these workers earn lower wages on average and live in socioeconomically vulnerable communities as compared to the general population.¹⁰¹ A recent study found that 25 percent of essential workers were estimated to have low household income, with 13 percent in high-risk households.¹⁰² The low pay of many essential workers makes them less able to cope with the financial consequences of the pandemic or their work-related health risks, including working hours lost due to sickness or disruptions to childcare and other daily routines, or the likelihood of COVID-19 spread in their households or communities. Thus, the threats and costs involved with maintaining the ongoing operation of vital facilities and services have been, and continue to be, borne by those that are often the most vulnerable to the pandemic. The added health risk to essential workers is one prominent way in which the pandemic has amplified pre-existing socioeconomic inequities.

The Fiscal Recovery Funds will help respond to the needs of essential workers by allowing recipients to remunerate essential workers for the elevated health risks they have faced and continue to face during the public health emergency. To ensure that premium pay is targeted to workers that faced or face heightened risks due to the character of their work, the interim final rule defines essential work as work involving regular in-person interactions or regular physical handling of items that were also handled by others. A worker would not be engaged in essential work and, accordingly may not receive premium pay, for telework performed from a residence.

Sections 602(g)(2) and 603(g)(2) define eligible worker to mean “those workers needed to maintain continuity of operations of essential critical infrastructure sectors and additional sectors as each Governor of a State or territory, or each Tribal government, may designate as critical to protect the health and well-being of the residents of their State, territory, or Tribal government.”¹⁰³ The rule incorporates this definition and provides a list of industries recognized as essential critical infrastructure sectors.¹⁰⁴ These sectors include healthcare, public health and safety, childcare, education, sanitation, transportation, and food production and services, among others

as noted above. As provided under sections 602(g)(2) and 603(g)(2), the chief executive of each recipient has discretion to add additional sectors to this list, so long as additional sectors are deemed critical to protect the health and well-being of residents.

In providing premium pay to essential workers or grants to eligible employers, a recipient must consider whether the pay or grant would “respond to” to the worker or workers performing essential work. Premium pay or grants provided under this section respond to workers performing essential work if it addresses the heightened risk to workers who must be physically present at a jobsite and, for many of whom, the costs associated with illness were hardest to bear financially. Many of the workers performing critical essential services are low- or moderate-income workers, such as those described above. The ARPA recognizes this by defining premium pay to mean an amount up to \$13 per hour in addition to wages or remuneration the worker otherwise receives and in an aggregate amount not to exceed \$25,000 per eligible worker. To ensure the provision is implemented in a manner that compensates these workers, the interim final rule provides that any premium pay or grants provided using the Fiscal Recovery Funds should prioritize compensation of those lower income eligible workers that perform essential work.

As such, providing premium pay to eligible workers responds to such workers by helping address the disparity between the critical services and risks taken by essential workers and the relatively low compensation they tend to receive in exchange. If premium pay would increase a worker's total pay above 150 percent of their residing state's average annual wage for all occupations, as defined by the Bureau of Labor Statistics' Occupational Employment and Wage Statistics, or their residing county's average annual wage, as defined by the Bureau of Labor Statistics' Occupational Employment and Wage Statistics, whichever is higher, on an annual basis, the State, local, or Tribal government must provide Treasury and make publicly available, whether for themselves or on behalf of a grantee, a written justification of how the premium pay or grant is responsive to workers performing essential worker during the public health emergency.¹⁰⁵

The threshold of 150 percent for requiring additional written justification is based on an analysis of the distribution of labor income for a sample of 20 occupations that generally correspond to the essential workers as defined in the interim final rule.¹⁰⁶ For these occupations, labor income for the vast majority of workers was under 150 percent of average annual labor income across all occupations. Treasury anticipates that the threshold of 150 percent of the annual average wage will be greater than the annual average wage of the vast majority of eligible workers performing essential work. These enhanced reporting requirements help to ensure grants are directed to essential workers in critical infrastructure sectors and responsive to the impacts of the pandemic observed among essential workers, namely the mis-alignment between health risks and compensation. Enhanced reporting also provides transparency to the public. Finally, using a localized measure reflects differences in wages and cost of living across the country, making this standard administrable and reflective of essential worker incomes across a diverse range of geographic areas.

Furthermore, because premium pay is intended to compensate essential workers for heightened risk due to COVID-19, it must be entirely additive to a worker's regular rate of wages and other remuneration and may not be used to reduce or substitute for a worker's normal earnings. The definition of premium pay also clarifies that premium pay may be provided retrospectively for work performed at any time since the start of the COVID-19 public health emergency, where those workers have yet to be compensated adequately for work previously performed.¹⁰⁷ Treasury encourages recipients to prioritize providing retrospective premium pay where possible, recognizing that many essential workers have not yet received additional compensation for work conducted over the course of many

of Labor Statistics, May 2020 Metropolitan and Nonmetropolitan Area Estimates listed by county or town, https://www.bls.gov/oes/current/county_links.htm (last visited May 1, 2021).

¹⁰⁶ Treasury performed this analysis with data from the U.S. Census Bureau's 2019 Annual Social and Economic Supplement. In determining which occupations to include in this analysis, Treasury excluded management and supervisory positions, as such positions may not necessarily involve regular in-person interactions or physical handling of items to the same extent as non-managerial positions.

¹⁰⁷ However, such compensation must be “in addition to” remuneration or wages already received. That is, employers may not reduce such workers' current pay and use Fiscal Recovery Funds to compensate themselves for premium pay previously provided to the worker.

¹⁰¹ McCormack, *supra* note 37.

¹⁰² *Id.*

¹⁰³ Sections 602(g)(2), 603(g)(2) of the Act.

¹⁰⁴ The list of critical infrastructure sectors provided in the interim final rule is based on the list of essential workers under The Heroes Act, H.R. 6800, 116th Cong. (2020).

¹⁰⁵ County median annual wage is taken to be that of the metropolitan or nonmetropolitan area that includes the county. See U.S. Bureau of Labor Statistics, State Occupational Employment and Wage Estimates, <https://www.bls.gov/oes/current/oesrcst.htm> (last visited May 1, 2021); U.S. Bureau

months. Essential workers who have already earned premium pay for essential work performed during the COVID-19 public health emergency remain eligible for additional payments, and an essential worker may receive both retrospective premium pay for prior work as well as prospective premium pay for current or ongoing work.

To ensure any grants respond to the needs of essential workers and are made in a fair and transparent manner, the rule imposes some additional reporting requirements for grants to third-party employers, including the public disclosure of grants provided. *See* Section VIII of this **SUPPLEMENTARY INFORMATION**, discussing reporting requirements. In responding to the needs of essential workers, a grant to an employer may provide premium pay to eligible workers performing essential work, as these terms are defined in the interim final rule and discussed above. A grant provided to an employer may also be for essential work performed by eligible workers pursuant to a contract. For example, if a municipality contracts with a third party to perform sanitation work, the third-party contractor could be eligible to receive a grant to provide premium pay for these eligible workers.

Question 10: Are there additional sectors beyond those listed in the interim final rule that should be considered essential critical infrastructure sectors?

Question 11: What, if any, additional criteria should Treasury consider to ensure that premium pay responds to essential workers?

Question 12: What consideration, if any, should be given to the criteria on salary threshold, including measure and level, for requiring written justification?

C. Revenue Loss

Recipients may use payments from the Fiscal Recovery Funds for the provision of government services to the extent of the reduction in revenue experienced due to the COVID-19 public health emergency.¹⁰⁸ Pursuant to sections 602(c)(1)(C) and 603(c)(1)(C) of the Act, a recipient's reduction in revenue is measured relative to the revenue collected in the most recent full fiscal year prior to the emergency.

Many State, local, and Tribal governments are experiencing significant budget shortfalls, which can have a devastating impact on communities. State government tax revenue from major sources were down 4.3 percent in the six months ended September 2020, relative to the same

period 2019.¹⁰⁹ At the local level, nearly 90 percent of cities have reported being less able to meet the fiscal needs of their communities and, on average, cities expect a double-digit decline in general fund revenues in their fiscal year 2021.¹¹⁰ Similarly, surveys of Tribal governments and Tribal enterprises found majorities of respondents reporting substantial cost increases and revenue decreases, with Tribal governments reporting reductions in healthcare, housing, social services, and economic development activities as a result of reduced revenues.¹¹¹ These budget shortfalls are particularly problematic in the current environment, as State, local, and Tribal governments work to mitigate and contain the COVID-19 pandemic and help citizens weather the economic downturn.

Further, State, local, and Tribal government budgets affect the broader economic recovery. During the period following the 2007–2009 recession, State and local government budget pressures led to fiscal austerity that was a significant drag on the overall economic recovery.¹¹² Inflation-adjusted State and local government revenue did not return to the previous peak until 2013,¹¹³ while State, local, and Tribal government employment did not recover to its prior peak for over a decade, until August 2019—just a few months before the COVID-19 public health emergency began.¹¹⁴

¹⁰⁹ Major sources include personal income tax, corporate income tax, sales tax, and property tax. *See* Lucy Dadayan, States Reported Revenue Growth in July–September Quarter, Reflecting Revenue Shifts from the Prior Quarter, State Tax and Econ. Rev. (Q. 3, 2020), available at https://www.urban.org/sites/default/files/publication/103938/state-tax-and-economic-review-2020-q3_0.pdf.

¹¹⁰ National League of Cities, City Fiscal Conditions (2020), available at https://www.nlc.org/wp-content/uploads/2020/08/City_Fiscal_Conditions_2020_FINAL.pdf.

¹¹¹ Surveys conducted by the Center for Indian Country Development at the Federal Reserve Bank of Minneapolis in March, April, and September 2020. *See* Moreno & Sobrepena, *supra* note 73.

¹¹² *See, e.g.,* Fitzpatrick, Haughwout & Setren, Fiscal Drag from the State and Local Sector?, Liberty Street Economics Blog, Federal Reserve Bank of New York (June 27, 2012), <https://www.libertystreeteconomics.newyorkfed.org/2012/06/fiscal-drag-from-the-state-and-local-sector.html>; Jiri Jonas, Great Recession and Fiscal Squeeze at U.S. Subnational Government Level, IMF Working Paper 12/184, (July 2012), available at <https://www.imf.org/external/pubs/ft/wp/2012/wp12184.pdf>; Gordon, *supra* note 9.

¹¹³ State and local government general revenue from own sources, adjusted for inflation using the GDP price index. U.S. Census Bureau, Annual Survey of State Government Finances and U.S. Bureau of Economic Analysis, National Income and Product Accounts.

¹¹⁴ U.S. Bureau of Labor Statistics, All Employees, State Government [CES9092000001] and All Employees, Local Government [CES9093000001],

Sections 602(c)(1)(C) and 603(c)(1)(C) of the Act allow recipients facing budget shortfalls to use payments from the Fiscal Recovery Funds to avoid cuts to government services and, thus, enable State, local, and Tribal governments to continue to provide valuable services and ensure that fiscal austerity measures do not hamper the broader economic recovery. The interim final rule implements these provisions by establishing a definition of “general revenue” for purposes of calculating a loss in revenue and by providing a methodology for calculating revenue lost due to the COVID-19 public health emergency.

General Revenue. The interim final rule adopts a definition of “general revenue” based largely on the components reported under “General Revenue from Own Sources” in the Census Bureau’s Annual Survey of State and Local Government Finances, and for purposes of this interim final rule, helps to ensure that the components of general revenue would be calculated in a consistent manner.¹¹⁵ By relying on a methodology that is both familiar and comprehensive, this approach minimizes burden to recipients and provides consistency in the measurement of general revenue across a diverse set of recipients.

The interim final rule defines the term “general revenue” to include revenues collected by a recipient and generated from its underlying economy and would capture a range of different types of tax revenues, as well as other types of revenue that are available to support government services.¹¹⁶ In calculating revenue, recipients should sum across all revenue streams covered as general revenue. This approach minimizes the administrative burden for recipients, provides for greater consistency across recipients, and presents a more accurate representation of the overall impact of

retrieved from FRED, Federal Reserve Bank of St. Louis, <https://fred.stlouisfed.org/series/CES9092000001> and <https://fred.stlouisfed.org/series/CES9093000001> (last visited Apr. 27, 2021).

¹¹⁵ U.S. Census Bureau, Annual Survey of State and Local Government Finances, <https://www.census.gov/programs-surveys/gov-finances.html> (last visited Apr. 30, 2021).

¹¹⁶ The interim final rule would define tax revenue in a manner consistent with the Census Bureau’s definition of tax revenue, with certain changes (*i.e.*, inclusion of revenue from liquor stores and certain intergovernmental transfers). Current charges are defined as “charges imposed for providing current services or for the sale of products in connection with general government activities.” It includes revenues such as public education institution, public hospital, and toll revenues. Miscellaneous general revenue comprises of all other general revenue of governments from their own sources (*i.e.*, other than liquor store, utility, and insurance trust revenue), including rents, royalties, lottery proceeds, and fines.

¹⁰⁸ ARPA, *supra* note 16.

the COVID-19 public health emergency on a recipient's revenue, rather than relying on financial reporting prepared by each recipient, which vary in methodology used and which generally aggregates revenue by purpose rather than by source.¹¹⁷

Consistent with the Census Bureau's definition of "general revenue from own sources," the definition of general revenue in the interim final rule would exclude refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, and agency or private trust transactions. The definition of general revenue also would exclude revenue generated by utilities and insurance trusts. In this way, the definition of general revenue focuses on sources that are generated from economic activity and are available to fund government services, rather than a fund or administrative unit established to account for and control a particular activity.¹¹⁸ For example, public utilities typically require financial support from the State, local, or Tribal government, rather than providing revenue to such government, and any revenue that is generated by public utilities typically is used to support the public utility's continued operation, rather than being used as a source of revenue to support government services generally.

The definition of general revenue would include all revenue from Tribal enterprises, as this revenue is generated from economic activity and is available to fund government services. Tribes are not able to generate revenue through taxes in the same manner as State and local governments and, as a result, Tribal enterprises are critical sources of revenue for Tribal governments that enable Tribal governments to provide a range of services, including elder care, health clinics, wastewater management, and forestry.

Finally, the term "general revenue" includes intergovernmental transfers between State and local governments, but excludes intergovernmental transfers from the Federal Government, including Federal transfers made via a State to a local government pursuant to the CRF or as part of the Fiscal Recovery Funds. States and local governments often share or collect revenue on behalf of one another, which results in

intergovernmental transfers. When attributing revenue to a unit of government, the Census Bureau's methodology considers which unit of government imposes, collects, and retains the revenue and assigns the revenue to the unit of government that meets at least two of those three factors.¹¹⁹ For purposes of measuring loss in general revenue due to the COVID-19 public health emergency and to better allow continued provision of government services, the retention and ability to use the revenue is a more critical factor. Accordingly, and to better measure the funds available for the provision of government services, the definition of general revenue would include intergovernmental transfers from States or local governments other than funds transferred pursuant to ARPA, CRF, or another Federal program. This formulation recognizes the importance of State transfers for local government revenue.¹²⁰

Calculation of Loss. In general, recipients will compute the extent of the reduction in revenue by comparing actual revenue to a counterfactual trend representing what could have been expected to occur in the absence of the pandemic. This approach measures losses in revenue relative to the most recent fiscal year prior to the COVID-19 public health emergency by using the most recent pre-pandemic fiscal year as the starting point for estimates of revenue growth absent the pandemic. In other words, the counterfactual trend starts with the last full fiscal year prior to the COVID-19 public health emergency and then assumes growth at a constant rate in the subsequent years. Because recipients can estimate the revenue shortfall at multiple points in time throughout the covered period as revenue is collected, this approach accounts for variation across recipients in the timing of pandemic impacts.¹²¹ Although revenue may decline for

reasons unrelated to the COVID-19 public health emergency, to minimize the administrative burden on recipients and taking into consideration the devastating effects of the COVID-19 public health emergency, any diminution in actual revenues relative to the counterfactual pre-pandemic trend would be presumed to have been due to the COVID-19 public health emergency.

For purposes of measuring revenue growth in the counterfactual trend, recipients may use a *growth adjustment* of either 4.1 percent per year or the recipient's average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency, whichever is higher. The option of 4.1 percent represents the average annual growth across all State and local government "General Revenue from Own Sources" in the most recent three years of available data.¹²² This approach provides recipients with a standardized growth adjustment when calculating the counterfactual revenue trend and thus minimizes administrative burden, while not disadvantaging recipients with revenue growth that exceeded the national average prior to the COVID-19 public health emergency by permitting these recipients to use their own revenue growth rate over the preceding three years.

Recipients should calculate the extent of the reduction in revenue as of four points in time: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023. To calculate the extent of the reduction in revenue at each of these dates, recipients should follow a four-step process:

- **Step 1:** Identify revenues collected in the most recent full fiscal year prior to the public health emergency (*i.e.*, last full fiscal year before January 27, 2020), called the *base year revenue*.
- **Step 2:** Estimate *counterfactual revenue*, which is equal to *base year revenue* * $[(1 + \text{growth adjustment})^n]$, where *n* is the number of months elapsed since the end of the base year to the calculation date, and *growth adjustment* is the greater of 4.1 percent and the recipient's average annual revenue growth in the three full fiscal

¹¹⁹ U.S. Census Bureau, Government Finance and Employment Classification Manual (Dec. 2000), <https://www2.census.gov/govs/class/classfull.pdf>.

¹²⁰ For example, in 2018, state transfers to localities accounted for approximately 27 percent of local revenues. U.S. Census Bureau, Annual Survey of State and Local Government Finances, Table 1 (2018), <https://www.census.gov/data/datasets/2018/econ/local/public-use-datasets.html>.

¹²¹ For example, following the 2007-09 recession, local government property tax collections did not begin to decline until 2011, suggesting that property tax collection declines can lag downturns. See U.S. Bureau of Economic Analysis, Personal current taxes: State and local: Property taxes [S210401A027NBEA], retrieved from Federal Reserve Economic Data, Federal Reserve Bank of St. Louis, <https://fred.stlouisfed.org/graph/?g=r3YI> (last visited Apr. 22, 2021). Estimating the reduction in revenue at points throughout the covered period will allow for this type of lagged effect to be taken into account during the covered period.

¹¹⁷ Fund-oriented reporting, such as what is used under the Governmental Accounting Standards Board (GASB), focuses on the types of uses and activities funded by the revenue, as opposed to the economic activity from which the revenue is sourced. See Governmental Accounting Standards Series, Statement No. 54 of the Governmental Accounting Standards Board: Fund Balance Reporting and Governmental Fund Type Definitions, No. 287-B (Feb. 2009).

¹¹⁸ *Supra* note 116.

¹²² Together with revenue from liquor stores from 2015 to 2018. This estimate does not include any intergovernmental transfers. A recipient using the three-year average to calculate their growth adjustment must be based on the definition of general revenue, including treatment of intergovernmental transfers. 2015-2018 represents the most recent available data. See U.S. Census Bureau, State & Local Government Finance Historical Datasets and Tables (2018), <https://www.census.gov/programs-surveys/gov-finances/data/datasets.html>.

years prior to the COVID-19 public health emergency.

- *Step 3:* Identify *actual revenue*, which equals revenues collected over the past twelve months as of the calculation date.

- *Step 4:* The extent of the reduction in revenue is equal to *counterfactual*

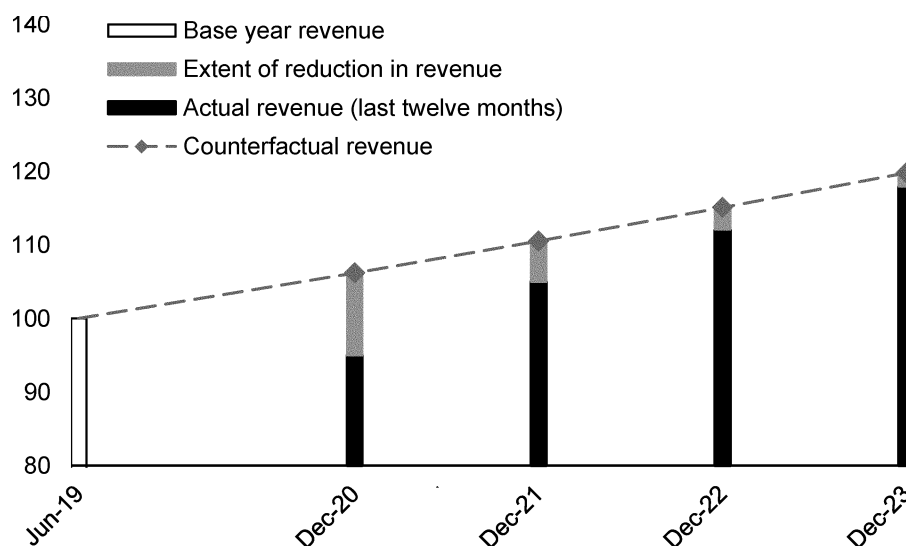
revenue less actual revenue. If actual revenue exceeds counterfactual revenue, the extent of the reduction in revenue is set to zero for that calculation date.

For illustration, consider a hypothetical recipient with *base year revenue* equal to 100. In Step 2, the hypothetical recipient finds that 4.1

percent is greater than the recipient's average annual revenue growth in the three full fiscal years prior to the public health emergency. Furthermore, this recipient's base year ends June 30. In this illustration, *n* (months elapsed) and *counterfactual revenue* would be equal to:

As of:	12/31/2020	12/31/2021	12/31/2022	12/31/2023
<i>n</i> (months elapsed)	18	30	42	54
<i>Counterfactual revenue:</i>	106.2	110.6	115.1	119.8

The overall methodology for calculating the reduction in revenue is illustrated in the figure below:



Upon receiving Fiscal Recovery Fund payments, recipients may immediately calculate revenue loss for the period ending December 31, 2020.

Sections 602(c)(1)(C) and 603(c)(1)(C) of the Act provide recipients with broad latitude to use the Fiscal Recovery Funds for the provision of government services. Government services can include, but are not limited to, maintenance or pay-go funded building¹²³ of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services. However, expenses associated with obligations under instruments evidencing financial indebtedness for

borrowed money would not be considered the provision of government services, as these financing expenses do not directly provide services or aid to citizens. Specifically, government services would not include interest or principal on any outstanding debt instrument, including, for example, short-term revenue or tax anticipation notes, or fees or issuance costs associated with the issuance of new debt. For the same reasons, government services would not include satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring in a judicial, administrative, or regulatory proceeding, except if the judgment or settlement required the provision of government services. That is, satisfaction of a settlement or judgment itself is not a government service, unless the settlement required the provision of government services. In addition, replenishing financial reserves (e.g., rainy day or other reserve funds) would

not be considered provision of a government service, since such expenses do not directly relate to the provision of government services.

Question 13: Are there sources of revenue that either should or should not be included in the interim final rule's measure of "general revenue" for recipients? If so, discuss why these sources either should or should not be included.

Question 14: In the interim final rule, recipients are expected to calculate the reduction in revenue on an aggregate basis. Discuss the advantages and disadvantages of, and any potential concerns with, this approach, including circumstances in which it could be necessary or appropriate to calculate the reduction in revenue by source.

Question 15: Treasury is considering whether to take into account other factors, including actions taken by the recipient as well as the expiration of the COVID-19 public health emergency, in determining whether to presume that revenue losses are "due to" the COVID-

¹²³ Pay-go infrastructure funding refers to the practice of funding capital projects with cash-on-hand from taxes, fees, grants, and other sources, rather than with borrowed sums.

19 public health emergency. Discuss the advantages and disadvantages of this presumption, including when, if ever, during the covered period it would be appropriate to reevaluate the presumption that all losses are attributable to the COVID-19 public health emergency.

Question 16: Do recipients anticipate lagged revenue effects of the public health emergency? If so, when would these lagged effects be expected to occur, and what can Treasury do to support these recipients through its implementation of the program?

Question 17: In the interim final rule, paying interest or principal on government debt is not considered provision of a government service. Discuss the advantages and disadvantages of this approach, including circumstances in which paying interest or principal on government debt could be considered provision of a government service.

D. Investments in Infrastructure

To assist in meeting the critical need for investments and improvements to existing infrastructure in water, sewer, and broadband, the Fiscal Recovery Funds provide funds to State, local, and Tribal governments to make necessary investments in these sectors. The interim final rule outlines eligible uses within each category, allowing for a broad range of necessary investments in projects that improve access to clean drinking water, improve wastewater and stormwater infrastructure systems, and provide access to high-quality broadband service. Necessary investments are designed to provide an adequate minimum level of service and are unlikely to be made using private sources of funds. Necessary investments include projects that are required to maintain a level of service that, at least, meets applicable health-based standards, taking into account resilience to climate change, or establishes or improves broadband service to unserved or underserved populations to reach an adequate level to permit a household to work or attend school, and that are unlikely to be met with private sources of funds.¹²⁴

It is important that necessary investments in water, sewer, or broadband infrastructure be carried out in ways that produce high-quality infrastructure, avert disruptive and costly delays, and promote efficiency. Treasury encourages recipients to

ensure that water, sewer, and broadband projects use strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions, not only to promote effective and efficient delivery of high-quality infrastructure projects but also to support the economic recovery through strong employment opportunities for workers. Using these practices in construction projects may help to ensure a reliable supply of skilled labor that would minimize disruptions, such as those associated with labor disputes or workplace injuries.

To provide public transparency on whether projects are using practices that promote on-time and on-budget delivery, Treasury will seek information from recipients on their workforce plans and practices related to water, sewer, and broadband projects undertaken with Fiscal Recovery Funds. Treasury will provide additional guidance and instructions on the reporting requirements at a later date.

1. Water and Sewer Infrastructure

The ARPA provides funds to State, local, and Tribal governments to make necessary investments in water and sewer infrastructure.¹²⁵ By permitting funds to be used for water and sewer infrastructure needs, Congress recognized the critical role that clean drinking water and services for the collection and treatment of wastewater and stormwater play in protecting public health. Understanding that State, local, and Tribal governments have a broad range of water and sewer infrastructure needs, the interim final rule provides these governments with wide latitude to identify investments in water and sewer infrastructure that are of the highest priority for their own communities, which may include projects on privately-owned infrastructure. The interim final rule does this by aligning eligible uses of the Fiscal Recovery Funds with the wide range of types or categories of projects that would be eligible to receive financial assistance through the Environmental Protection Agency's (EPA) Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF).¹²⁶

Established by the 1987 amendments¹²⁷ to the Clean Water Act (CWA),¹²⁸ the CWSRF provides financial assistance for a wide range of water infrastructure projects to improve water quality and address water pollution in a way that enables each State to address and prioritize the needs of their populations. The types of projects eligible for CWSRF assistance include projects to construct, improve, and repair wastewater treatment plants, control non-point sources of pollution, improve resilience of infrastructure to severe weather events, create green infrastructure, and protect waterbodies from pollution.¹²⁹ Each of the 51 State programs established under the CWSRF have the flexibility to direct funding to their particular environmental needs, and each State may also have its own statutes, rules, and regulations that guide project eligibility.¹³⁰

The DWSRF was modeled on the CWSRF and created as part of the 1996 amendments to the Safe Drinking Water Act (SDWA),¹³¹ with the principal objective of helping public water systems obtain financing for improvements necessary to protect public health and comply with drinking water regulations.¹³² Like the CWSRF,

¹²⁷ Water Quality Act of 1987, Public Law 100-4.

¹²⁸ Federal Water Pollution Control Act as amended, codified at 33 U.S.C. 1251 *et seq.*, common name (Clean Water Act). In 2009, the American Recovery and Reinvestment Act created the Green Project Reserve, which increased the focus on green infrastructure, water and energy efficient, and environmentally innovative projects. Public Law 111-5. The CWA was amended by the Water Resources Reform and Development Act of 2014 to further expand the CWSRF's eligibilities. Public Law 113-121. The CWSRF's eligibilities were further expanded in 2018 by the America's Water Infrastructure Act of 2018, Public Law 115-270.

¹²⁹ See Environmental Protection Agency, The Drinking Water State Revolving Funds: Financing America's Drinking Water, EPA-816-R-00-023 (Nov. 2000), <https://nepis.epa.gov/Exe/ZyPDF.cgi/200024WB.PDF?Dockey=200024WB.PDF>; See also Environmental Protection Agency, *Learn About the Clean Water State Revolving Fund*, <https://www.epa.gov/cwsrf/learn-about-clean-water-state-revolving-fund-cwsrf> (last visited Apr. 30, 2021).

¹³⁰ 33 U.S.C. 1383(c). See also Environmental Protection Agency, *Overview of Clean Water State Revolving Fund Eligibilities* (May 2016), https://www.epa.gov/sites/production/files/2016-07/documents/overview_of_cwsrf_eligibilities_may_2016.pdf; Claudia Copeland, *Clean Water Act: A Summary of the Law*, Congressional Research Service (Oct. 18, 2016), <https://fas.org/sgp/crs/misc/RL30030.pdf>; Jonathan L. Ramseur, *Wastewater Infrastructure: Overview, Funding, and Legislative Developments*, Congressional Research Service (May 22, 2018), <https://fas.org/sgp/crs/misc/R44963.pdf>.

¹³¹ 42 U.S.C. 300j-12.

¹³² Environmental Protection Agency, *Drinking Water State Revolving Fund Eligibility Handbook*, (June 2017), https://www.epa.gov/sites/production/files/2017-06/documents/dwsrf_eligibility_handbook_june_13_2017_updated_508_version.pdf; Environmental Protection Agency, *Drinking Water*

¹²⁴ Treasury notes that using funds to support or oppose collective bargaining would not be included as part of "necessary investments in water, sewer, or broadband infrastructure."

¹²⁵ Sections 602(c)(1)(D), 603(c)(1)(D) of the Act.

¹²⁶ Environmental Protection Agency, *Drinking Water State Revolving Fund*, <https://www.epa.gov/dwsrf> (last visited Apr. 30, 2021); Environmental Protection Agency, *Clean Water State Revolving Fund*, <https://www.epa.gov/cwsrf> (last visited Apr. 30, 2021).

the DWSRF provides States with the flexibility to meet the needs of their populations.¹³³ The primary use of DWSRF funds is to assist communities in making water infrastructure capital improvements, including the installation and replacement of failing treatment and distribution systems.¹³⁴ In administering these programs, States must give priority to projects that ensure compliance with applicable health and environmental safety requirements; address the most serious risks to human health; and assist systems most in need on a per household basis according to State affordability criteria.¹³⁵

By aligning use of Fiscal Recovery Funds with the categories or types of eligible projects under the existing EPA state revolving fund programs, the interim final rule provides recipients with the flexibility to respond to the needs of their communities while ensuring that investments in water and sewer infrastructure made using Fiscal Recovery Funds are necessary. As discussed above, the CWSRF and DWSRF were designed to provide funding for projects that protect public health and safety by ensuring compliance with wastewater and drinking water health standards.¹³⁶ The need to provide funding through the state revolving funds suggests that these projects are less likely to be addressed with private sources of funding; for example, by remediating failing or inadequate infrastructure, much of which is publicly owned, and by addressing non-point sources of pollution. This approach of aligning with the EPA state revolving fund programs also supports expedited project identification and investment so that needed relief for the people and communities most affected by the pandemic can be deployed expeditiously and have a positive impact on their health and wellbeing as soon as possible. Further, the interim final rule is intended to preserve flexibility for award recipients to direct funding to their own particular needs and priorities and would not preclude recipients from applying their own additional project eligibility criteria.

In addition, responding to the immediate needs of the COVID-19 public health emergency may have diverted both personnel and financial resources from other State, local, and Tribal priorities, including projects to ensure compliance with applicable water health and quality standards and provide safe drinking and usable water.¹³⁷ Through sections 602(c)(1)(D) and 603(c)(1)(D), the ARPA provides resources to address these needs. Moreover, using Fiscal Recovery Funds in accordance with the priorities of the CWA and SWDA to “assist systems most in need on a per household basis according to state affordability criteria” would also have the benefit of providing vulnerable populations with safe drinking water that is critical to their health and, thus, their ability to work and learn.¹³⁸

Recipients may use Fiscal Recovery Funds to invest in a broad range of projects that improve drinking water infrastructure, such as building or upgrading facilities and transmission, distribution, and storage systems, including replacement of lead service lines. Given the lifelong impacts of lead exposure for children, and the widespread nature of lead service lines, Treasury encourages recipients to consider projects to replace lead service lines.

Fiscal Recovery Funds may also be used to support the consolidation or establishment of drinking water systems. With respect to wastewater infrastructure, recipients may use Fiscal Recovery Funds to construct publicly owned treatment infrastructure, manage and treat stormwater or subsurface drainage water, facilitate water reuse, and secure publicly owned treatment works, among other uses. Finally, consistent with the CWSRF and DWSRF, Fiscal Recovery Funds may be used for cybersecurity needs to protect water or sewer infrastructure, such as developing effective cybersecurity practices and measures at drinking water systems and publicly owned treatment works.

Many of the types of projects eligible under either the CWSRF or DWSRF also

support efforts to address climate change. For example, by taking steps to manage potential sources of pollution and preventing these sources from reaching sources of drinking water, projects eligible under the DWSRF and the ARPA may reduce energy required to treat drinking water. Similarly, projects eligible under the CWSRF include measures to conserve and reuse water or reduce the energy consumption of public water treatment facilities. Treasury encourages recipients to consider green infrastructure investments and projects to improve resilience to the effects of climate change. For example, more frequent and extreme precipitation events combined with construction and development trends have led to increased instances of stormwater runoff, water pollution, and flooding. Green infrastructure projects that support stormwater system resiliency could include rain gardens that provide water storage and filtration benefits, and green streets, where vegetation, soil, and engineered systems are combined to direct and filter rainwater from impervious surfaces. In cases of a natural disaster, recipients may also use Fiscal Recovery Funds to provide relief, such as interconnecting water systems or rehabilitating existing wells during an extended drought.

Question 18: What are the advantages and disadvantages of aligning eligible uses with the eligible project type requirements of the DWSRF and CWSRF? What other water or sewer project categories, if any, should Treasury consider in addition to DWSRF and CWSRF eligible projects? Should Treasury consider a broader general category of water and sewer projects?

Question 19: What additional water and sewer infrastructure categories, if any, should Treasury consider to address and respond to the needs of unserved, underserved, or rural communities? How do these projects differ from DWSRF and CWSRF eligible projects?

Question 20: What new categories of water and sewer infrastructure, if any, should Treasury consider to support State, local, and Tribal governments in mitigating the negative impacts of climate change? Discuss emerging technologies and processes that support resiliency of water and sewer infrastructure. Discuss any challenges faced by States and local governments when pursuing or implementing climate resilient infrastructure projects.

Question 21: Infrastructure projects related to dams and reservoirs are generally not eligible under the CWSRF and DWSRF categories. Should Treasury consider expanding eligible

Infrastructure Needs Survey and Assessment: Sixth Report to Congress (March 2018), https://www.epa.gov/sites/production/files/2018-10/documents/corrected_sixth_drinking_water_infrastructure_needs_survey_and_assessment.pdf.

¹³³ *Id.*

¹³⁴ *Id.*

¹³⁵ 42 U.S.C. 300j-12(b)(3)(A).

¹³⁶ Environmental Protection Agency, Learn About the Clean Water State Revolving Fund, <https://www.epa.gov/cwsrf/learn-about-clean-water-state-revolving-fund-cwsrf> (last visited Apr. 30, 2021); 42 U.S.C. 300j-12.

¹³⁷ House Committee on the Budget, State and Local Governments are in Dire Need of Federal Relief (Aug. 19, 2020), <https://budget.house.gov/publications/report/state-and-local-governments-are-dire-need-federal-relief>.

¹³⁸ Environmental Protection Agency, Drinking Water State Revolving Fund (Nov. 2019), https://www.epa.gov/sites/production/files/2019-11/documents/fact_sheet_-_dwsrf_overview_final_0.pdf; Environmental Protection Agency, National Benefits Analysis for Drinking Water Regulations, <https://www.epa.gov/sdwa/national-benefits-analysis-drinking-water-regulations> (last visited Apr. 30, 2020).

infrastructure under the interim final rule to include dam and reservoir projects? Discuss public health, environmental, climate, or equity benefits and costs in expanding the eligibility to include these types of projects.

2. Broadband Infrastructure

The COVID-19 public health emergency has underscored the importance of universally available, high-speed, reliable, and affordable broadband coverage as millions of Americans rely on the internet to participate in, among critical activities, remote school, healthcare, and work. Recognizing the need for such connectivity, the ARPA provides funds to State, territorial, local, and Tribal governments to make necessary investments in broadband infrastructure.

The National Telecommunications and Information Administration (NTIA) highlighted the growing necessity of broadband in daily lives through its analysis of NTIA Internet Use Survey data, noting that Americans turn to broadband internet access service for every facet of daily life including work, study, and healthcare.¹³⁹ With increased use of technology for daily activities and the movement by many businesses and schools to operating remotely during the pandemic, broadband has become even more critical for people across the country to carry out their daily lives.

By at least one measure, however, tens of millions of Americans live in areas where there is no broadband infrastructure that provides download speeds greater than 25 Mbps and upload speeds of 3 Mbps.¹⁴⁰ By contrast, as noted below, many households use upload and download speeds of 100 Mbps to meet their daily needs. Even in areas where broadband infrastructure

exists, broadband access may be out of reach for millions of Americans because it is unaffordable, as the United States has some of the highest broadband prices in the Organisation for Economic Co-operation and Development (OECD).¹⁴¹ There are disparities in availability as well; historically, Americans living in territories and Tribal lands as well as rural areas have disproportionately lacked sufficient broadband infrastructure.¹⁴² Moreover, rapidly growing demand has, and will likely continue to, quickly outpace infrastructure capacity, a phenomenon acknowledged by various states around the country that have set scalability requirements to account for this anticipated growth in demand.¹⁴³

The interim final rule provides that eligible investments in broadband are those that are designed to provide services meeting adequate speeds and are provided to unserved and underserved households and businesses. Understanding that States, territories, localities, and Tribal governments have a wide range of varied broadband infrastructure needs, the interim final rule provides award recipients with flexibility to identify the specific locations within their communities to be served and to otherwise design the project.

Under the interim final rule, eligible projects are expected to be designed to deliver, upon project completion, service that reliably meets or exceeds symmetrical upload and download speeds of 100 Mbps. There may be instances in which it would not be practicable for a project to deliver such service speeds because of the geography, topography, or excessive costs associated with such a project. In these instances, the affected project would be expected to be designed to deliver, upon project completion, service that reliably meets or exceeds 100 Mbps download and between at least 20 Mbps and 100 Mbps upload speeds and be scalable to

a minimum of 100 Mbps symmetrical for download and upload speeds.¹⁴⁴ In setting these standards, Treasury identified speeds necessary to ensure that broadband infrastructure is sufficient to enable users to generally meet household needs, including the ability to support the simultaneous use of work, education, and health applications, and also sufficiently robust to meet increasing household demands for bandwidth. Treasury also recognizes that different communities and their members may have a broad range of internet needs and that those needs may change over time.

In considering the appropriate speed requirements for eligible projects, Treasury considered estimates of typical households demands during the pandemic. Using the Federal Communication Commission's (FCC) Broadband Speed Guide, for example, a household with two telecommuters and two to three remote learners today are estimated to need 100 Mbps download to work simultaneously.¹⁴⁵ In households with more members, the demands may be greater, and in households with fewer members, the demands may be less.

In considering the appropriate speed requirements for eligible projects, Treasury also considered data usage patterns and how bandwidth needs have changed over time for U.S. households and businesses as people's use of technology in their daily lives has evolved. In the few years preceding the pandemic, market research data showed that average upload speeds in the United States surpassed over 10 Mbps in 2017¹⁴⁶ and continued to increase significantly, with the average upload speed as of November, 2019 increasing to 48.41 Mbps,¹⁴⁷ attributable, in part to a shift to using broadband and the internet by individuals and businesses

¹³⁹ See, e.g., <https://www.ntia.gov/blog/2020/more-half-american-households-used-internet-health-related-activities-2019-ntia-data-show>; <https://www.ntia.gov/blog/2020/nearly-third-american-employees-worked-remotely-2019-ntia-data-show>; and generally, <https://www.ntia.gov/data/digital-nation-data-explorer>.

¹⁴⁰ As an example, data from the Federal Communications Commission shows that as of June 2020, 9.07 percent of the U.S. population had no available cable or fiber broadband providers providing greater than 25 Mbps download speeds and 3 Mbps upload speeds. Availability was significantly less for rural versus urban populations, with 35.57 percent of the rural population lacking such access, compared with 2.57 percent of the urban population. Availability was also significantly less for tribal versus non-tribal populations, with 35.93 percent of the tribal population lacking such access, compared with 8.74 of the non-tribal population. Federal Communications Commission, Fixed Broadband Deployment, <https://broadbandmap.fcc.gov/#/> (last visited May 9, 2021).

¹⁴¹ How Do U.S. Internet Costs Compare To The Rest Of The World?, BroadbandSearch Blog Post, available at <https://www.broadbandsearch.net/blog/internet-costs-compared-worldwide>.

¹⁴² See, e.g., Federal Communications Commission, Fourteenth Broadband Deployment Report, available at <https://docs.fcc.gov/public/attachments/FCC-21-18A1.pdf>.

¹⁴³ See, e.g., Illinois Department of Commerce & Economic Opportunity, Broadband Grants, h (last visited May 9, 2021), <https://www2.illinois.gov/dceo/ConnectIllinois/Pages/BroadbandGrants.aspx>; Kansas Office of Broadband Development, Broadband Acceleration Grant, <https://www.kansascommerce.gov/wp-content/uploads/2020/11/Broadband-Acceleration-Grant.pdf> (last visited May 9, 2021); New York State Association of Counties, Universal Broadband: Deploying High Speed Internet Access in NYS (Jul. 2017), [https://www.nysac.org/files/BroadbandUpdateReport2017\(1\).pdf](https://www.nysac.org/files/BroadbandUpdateReport2017(1).pdf).

¹⁴⁴ This scalability threshold is consistent with scalability requirements used in other jurisdictions. *Id.*

¹⁴⁵ Federal Communications Commission, Broadband Speed Guide, <https://www.fcc.gov/consumers/guides/broadband-speed-guide> (last visited Apr. 30, 2021).

¹⁴⁶ Letter from Lisa R. Youngers, President and CEO of Fiber Broadband Association to FCC, WC Docket No. 19-126 (filed Jan. 3, 2020), including an Appendix with research from RVA LLC, *Data Review Of The Importance of Upload Speeds* (Jan. 2020), and Ookla speed test data, available at <https://ecfsapi.fcc.gov/file/101030085118517/FCC%20RDOF%20Jan%203%20Ex%20Parte.pdf>. Additional information on historic growth in data usage is provided in Schools, Health & Libraries Broadband Coalition, *Common Sense Solutions for Closing the Digital Divide*, Apr. 29, 2021.

¹⁴⁷ *Id.* See also United States's Mobile and Broadband internet Speeds—Speedtest Global Index, available at <https://www.speedtest.net/global-index/united-states#fixed>.

to create and share content using video sharing, video conferencing, and other applications.¹⁴⁸

The increasing use of data accelerated markedly during the pandemic as households across the country became increasingly reliant on tools and applications that require greater internet capacity, both to download data but also to upload data. Sending information became as important as receiving it. A video consultation with a healthcare provider or participation by a child in a live classroom with a teacher and fellow students requires video to be sent and received simultaneously.¹⁴⁹ As an example, some video conferencing technology platforms indicate that download and upload speeds should be roughly equal to support two-way, interactive video meetings.¹⁵⁰ For both work and school, client materials or completed school assignments, which may be in the form of PDF files, videos, or graphic files, also need to be shared with others. This is often done by uploading materials to a collaboration site, and the upload speed available to a user can have a significant impact on the time it takes for the content to be shared with others.¹⁵¹ These activities require significant capacity from home internet connections to both download and upload data, especially when there are multiple individuals in one household engaging in these activities simultaneously.

This need for increased broadband capacity during the pandemic was reflected in increased usage patterns seen over the last year. As OpenVault noted in recent advisories, the pandemic significantly increased the amount of data users consume. Among data users observed by OpenVault, per-subscriber average data usage for the fourth quarter of 2020 was 482.6 gigabytes per month, representing a 40 percent increase over the 344 gigabytes consumed in the fourth quarter of 2019 and a 26 percent increase over the third quarter 2020 average of 383.8

gigabytes.¹⁵² OpenVault also noted significant increases in upstream usage among the data users it observed, with upstream data usage growing 63 percent—from 19 gigabytes to 31 gigabytes—between December, 2019 and December, 2020.¹⁵³ According to an OECD Broadband statistic from June 2020, the largest percentage of U.S. broadband subscribers have services providing speeds between 100 Mbps and 1 Gbps.¹⁵⁴

Jurisdictions and Federal programs are increasingly responding to the growing demands of their communities for both heightened download and upload speeds. For example, Illinois now requires 100 Mbps symmetrical service as the construction standard for its state broadband grant programs. This standard is also consistent with speed levels, prioritized by other Federal programs supporting broadband projects. Bids submitted as part of the FCC in its Rural Digital Opportunity Fund (RDOF), established to support the construction of broadband networks in rural communities across the country, are given priority if they offer faster service, with the service offerings of 100 Mbps download and 20 Mbps upload being included in the “above baseline” performance tier set by the FCC.¹⁵⁵ The Broadband Infrastructure Program (BBIP)¹⁵⁶ of the Department of Commerce, which provides Federal funding to deploy broadband

infrastructure to eligible service areas of the country also prioritizes projects designed to provide broadband service with a download speed of not less than 100 Mbps and an upload speed of not less than 20 Mbps.¹⁵⁷

The 100 Mbps upload and download speeds will support the increased and growing needs of households and businesses. Recognizing that, in some instances, 100 Mbps upload speed may be impracticable due to geographical, topographical, or financial constraints, the interim final rule permits upload speeds of between at least 20 Mbps and 100 Mbps in such instances. To provide for investments that will accommodate technologies requiring symmetry in download and upload speeds, as noted above, eligible projects that are not designed to deliver, upon project completion, service that reliably meets or exceeds symmetrical speeds of 100 Mbps because it would be impracticable to do so should be designed so that they can be scalable to such speeds. Recipients are also encouraged to prioritize investments in fiber optic infrastructure where feasible, as such advanced technology enables the next generation of application solutions for all communities.

Under the interim final rule, eligible projects are expected to focus on locations that are unserved or underserved. The interim final rule treats users as being unserved or underserved if they lack access to a wireline connection capable of reliably delivering at least minimum speeds of 25 Mbps download and 3 Mbps upload as households and businesses lacking this level of access are generally not viewed as being able to originate and receive high-quality voice, data, graphics, and video telecommunications. This threshold is consistent with the FCC’s benchmark for an “advanced telecommunications capability.”¹⁵⁸ This threshold is also consistent with thresholds used in other Federal programs to identify eligible areas to be served by programs to improve broadband services. For example, in the FCC’s RDOF program, eligible areas include those without current (or already funded) access to terrestrial broadband service providing 25 Mbps download and 3 Mbps upload speeds.¹⁵⁹ The Department of Commerce’s BBIP also considers households to be “unserved” generally if they lack access to broadband service

¹⁵² OVBI: Covid-19 Drove 15 percent Increase in Broadband Traffic in 2020, OpenVault, Quarterly Advisory, (Feb. 10, 2021), available at <https://openvault.com/ovbi-covid-19-drove-15-increase-in-broadband-traffic-in-2020>; See OpenVault’s data set incorporates information on usage by subscribers across multiple continents, including North America and Europe. Additional data and detail on increases in the amount of data users consume and the broadband speeds they are using is provided in *OpenVault Broadband Insights Report Q4*, Quarterly Advisory (Feb. 10, 2021), available at <https://openvault.com/complimentary-report-4q20/>.

¹⁵³ OVBI Special Report: 202 Upstream Growth Nearly 4X of Pre-Pandemic Years, OpenVault, Quarterly Advisory, (April 1, 2020), available at <https://openvault.com/ovbi-special-report-2020-upstream-growth-nearly-4x-of-pre-pandemic-years/>; Additional data is provided in *OpenVault Broadband Insights Pandemic Impact on Upstream Broadband Usage and Network Capacity*, available at <https://openvault.com/upstream-whitepaper/>.

¹⁵⁴ Organisation for Economic Co-operation and Development, Fixed broadband subscriptions per 100 inhabitants, per speed tiers (June 2020), <https://www.oecd.org/sti/broadband/5.1-FixedBB-SpeedTiers-2020-06.xls> www.oecd.org/sti/broadband/broadband-statistics.

¹⁵⁵ Rural Digital Opportunity Fund, Report and Order, 35 FCC Rcd 686, 690, para. 9 (2020), available at <https://www.fcc.gov/document/fcc-launches-20-billion-rural-digital-opportunity-fund-0>.

¹⁵⁶ The BBIP was authorized by the Consolidated Appropriations Act, 2021, Section 905, Public Law 116–260, 134 Stat. 1182 (Dec. 27, 2020).

¹⁵⁷ Section 905(d)(4) of the Consolidated Appropriations Act, 2021.

¹⁵⁸ *Deployment Report*, *supra* note 142.

¹⁵⁹ Rural Digital Opportunity Fund, *supra* note 156.

¹⁴⁸ *Id.*

¹⁴⁹ One high definition Zoom meeting or class requires approximately 3.8 Mbps/3.0 Mbps (up/down).

¹⁵⁰ See, e.g., Zoom, System Requirements for Windows, macOS, and Linux, https://support.zoom.us/hc/en-us/articles/201362023-System-requirements-for-Windows-macOS-and-Linux#h_d278c327-e03d-4896-b19a-96a8f3c0c69c (last visited May 8, 2021).

¹⁵¹ By one estimate, to upload a one gigabit video file to YouTube would take 15 minutes at an upload speed of 10 Mbps compared with 1 minute, 30 seconds at an upload speed of 100 Mbps, and 30 seconds at an upload speed of 300 Mbps. *Reviews.org*: What is Symmetrical internet? (March 2020).

with a download speed of not less than 25 Mbps download and 3 Mbps upload, among other conditions. In selecting an area to be served by a project, recipients are encouraged to avoid investing in locations that have existing agreements to build reliable wireline service with minimum speeds of 100 Mbps download and 20 Mbps upload by December 31, 2024, in order to avoid duplication of efforts and resources.

Recipients are also encouraged to consider ways to integrate affordability options into their program design. To meet the immediate needs of unserved and underserved households and businesses, recipients are encouraged to focus on projects that deliver a physical broadband connection by prioritizing projects that achieve last mile-connections. Treasury also encourages recipients to prioritize support for broadband networks owned, operated by, or affiliated with local governments, non-profits, and co-operatives—providers with less pressure to turn profits and with a commitment to serving entire communities.

Under sections 602(c)(1)(A) and 603(c)(1)(A), assistance to households facing negative economic impacts due to COVID-19 is also an eligible use, including internet access or digital literacy assistance. As discussed above, in considering whether a potential use is eligible under this category, a recipient must consider whether, and the extent to which, the household has experienced a negative economic impact from the pandemic.

Question 22: What are the advantages and disadvantages of setting minimum symmetrical download and upload speeds of 100 Mbps? What other minimum standards would be appropriate and why?

Question 23: Would setting such a minimum be impractical for particular types of projects? If so, where and on what basis should those projects be identified? How could such a standard be set while also taking into account the practicality of using this standard in particular types of projects? In addition to topography, geography, and financial factors, what other constraints, if any, are relevant to considering whether an investment is impracticable?

Question 24: What are the advantages and disadvantages of setting a minimum level of service at 100 Mbps download and 20 Mbps upload in projects where it is impracticable to set minimum symmetrical download and upload speeds of 100 Mbps? What are the advantages and disadvantages of setting a scalability requirement in these cases? What other minimum standards would be appropriate and why?

Question 25: What are the advantages and disadvantages of focusing these investments on those without access to a wireline connection that reliably delivers 25 Mbps download by 3 Mbps upload? Would another threshold be appropriate and why?

Question 26: What are the advantages and disadvantages of setting any particular threshold for identifying unserved or underserved areas, minimum speed standards or scalability minimum? Are there other standards that should be set (e.g., latency)? If so, why and how? How can such threshold, standards, or minimum be set in a way that balances the public's interest in making sure that reliable broadband services meeting the daily needs of all Americans are available throughout the country with the providing recipients flexibility to meet the varied needs of their communities?

III. Restrictions on Use

As discussed above, recipients have considerable flexibility to use Fiscal Recovery Funds to address the diverse needs of their communities. To ensure that payments from the Fiscal Recovery Funds are used for these congressionally permitted purposes, the ARPA includes two provisions that further define the boundaries of the statute's eligible uses. Section 602(c)(2)(A) of the Act provides that States and territories may not "use the funds . . . to either directly or indirectly offset a reduction in . . . net tax revenue . . . resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax . . . or delays the imposition of any tax or tax increase." In addition, sections 602(c)(2)(B) and 603(c)(2) prohibit any recipient, including cities, nonentitlement units of government, and counties, from using Fiscal Recovery Funds for deposit into any pension fund. These restrictions support the use of funds for the congressionally permitted purposes described in Section II of this Supplementary Information by providing a backstop against the use of funds for purposes outside of the eligible use categories.

These provisions give force to Congress's clear intent that Fiscal Recovery Funds be spent within the four eligible uses identified in the statute—(1) to respond to the public health emergency and its negative economic impacts, (2) to provide premium pay to essential workers, (3) to provide government services to the extent of eligible governments' revenue losses, and (4) to make necessary water, sewer, and broadband infrastructure investments—and not otherwise. These

four eligible uses reflect Congress's judgment that the Fiscal Recovery Funds should be expended in particular ways that support recovery from the COVID-19 public health emergency. The further restrictions reflect Congress's judgment that tax cuts and pension deposits do not fall within these eligible uses. The interim final rule describes how Treasury will identify when such uses have occurred and how it will recoup funds put toward these impermissible uses and, as discussed in Section VIII of this **SUPPLEMENTARY INFORMATION**, establishes a reporting framework for monitoring the use of Fiscal Recovery Funds for eligible uses.

A. Deposit Into Pension Funds

The statute provides that recipients may not use Fiscal Recovery Funds for "deposit into any pension fund." For the reasons discussed below, Treasury interprets "deposit" in this context to refer to an extraordinary payment into a pension fund for the purpose of reducing an accrued, unfunded liability. More specifically, the interim final rule does not permit this assistance to be used to make a payment into a pension fund if both:

1. The payment reduces a liability incurred prior to the start of the COVID-19 public health emergency, and
2. the payment occurs outside the recipient's regular timing for making such payments.

Under this interpretation, a "deposit" is distinct from a "payroll contribution," which occurs when employers make payments into pension funds on regular intervals, with contribution amounts based on a pre-determined percentage of employees' wages and salaries.

As discussed above, eligible uses for premium pay and responding to the negative economic impacts of the COVID-19 public health emergency include hiring and compensating public sector employees. Interpreting the scope of "deposit" to exclude contributions that are part of payroll contributions is more consistent with these eligible uses and would reduce administrative burden for recipients. Accordingly, if an employee's wages and salaries are an eligible use of Fiscal Recovery Funds, recipients may treat the employee's covered benefits as an eligible use of Fiscal Recovery Funds. For purposes of the Fiscal Recovery Funds, covered benefits include costs of all types of leave (vacation, family-related, sick, military, bereavement, sabbatical, jury duty), employee insurance (health, life, dental, vision), retirement (pensions, 401(k)), unemployment benefit plans

(Federal and State), workers' compensation insurance, and Federal Insurance Contributions Act taxes (which includes Social Security and Medicare taxes).

Treasury anticipates that this approach to employees' covered benefits will be comprehensive and, for employees whose wage and salary costs are eligible expenses, will allow all covered benefits listed in the previous paragraph to be eligible under the Fiscal Recovery Funds. Treasury expects that this will minimize the administrative burden on recipients by treating all the specified covered benefit types as eligible expenses, for employees whose wage and salary costs are eligible expenses.

Question 27: Beyond a "deposit" and a "payroll contribution," are there other types of payments into a pension fund that Treasury should consider?

B. Offset a Reduction in Net Tax Revenue

For States and territories (recipient governments¹⁶⁰), section 602(c)(2)(A)—the offset provision—prohibits the use of Fiscal Recovery Funds to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation¹⁶¹ during the covered period. If a State or territory uses Fiscal Recovery Funds to offset a reduction in net tax revenue, the ARPA provides that the State or territory must repay to the Treasury an amount equal to the lesser of (i) the amount of the applicable reduction attributable to the impermissible offset and (ii) the amount received by the State or territory under the ARPA. See Section IV of this **SUPPLEMENTARY INFORMATION**. As discussed below Section IV of this **SUPPLEMENTARY INFORMATION**, a State or territory that chooses to use Fiscal Recovery Funds to offset a reduction in net tax revenue does not forfeit its entire allocation of Fiscal Recovery Funds (unless it misused the full allocation to offset a reduction in net tax revenue) or any non-ARPA funding received.

The interim final rule implements these conditions by establishing a framework for States and territories to determine the cost of changes in law, regulation, or interpretation that reduce tax revenue and to identify and value the sources of funds that will offset—

i.e., cover the cost of—any reduction in net tax revenue resulting from such changes. A recipient government would only be considered to have used Fiscal Recovery Funds to offset a reduction in net tax revenue resulting from changes in law, regulation, or interpretation if, and to the extent that, the recipient government could not identify sufficient funds from sources other than the Fiscal Recovery Funds to offset the reduction in net tax revenue. If sufficient funds from other sources cannot be identified to cover the full cost of the reduction in net tax revenue resulting from changes in law, regulation, or interpretation, the remaining amount not covered by these sources will be considered to have been offset by Fiscal Recovery Funds, in contravention of the offset provision.

The interim final rule recognizes three sources of funds that may offset a reduction in net tax revenue other than Fiscal Recovery Funds—organic growth, increases in revenue (*e.g.*, an increase in a tax rate), and certain cuts in spending.

In order to reduce burden, the interim final rule's approach also incorporates the types of information and modeling already used by States and territories in their own fiscal and budgeting processes. By incorporating existing budgeting processes and capabilities, States and territories will be able to assess and evaluate the relationship of tax and budget decisions to uses of the Fiscal Recovery Funds based on information they likely have or can obtain. This approach ensures that recipient governments have the information they need to understand the implications of their decisions regarding the use of the Fiscal Recovery Funds—and, in particular, whether they are using the funds to directly or indirectly offset a reduction in net tax revenue, making them potentially subject to recoupment.

Reporting on both the eligible uses and on a State's or territory's covered tax changes that would reduce tax revenue will enable identification of, and recoupment for, use of Fiscal Recovery Funds to directly offset reductions in tax revenue resulting from tax relief. Moreover, this approach recognizes that, because money is fungible, even if Fiscal Recovery Funds are not explicitly or directly used to cover the costs of changes that reduce net tax revenue, those funds may be used in a manner inconsistent with the statute by indirectly being used to substitute for the State's or territory's funds that would otherwise have been needed to cover the costs of the reduction. By focusing on the cost of changes that reduce net tax revenue—and how a recipient government is

offsetting those reductions in constructing its budget over the covered period—the framework prevents efforts to use Fiscal Recovery Funds to indirectly offset reductions in net tax revenue for which the recipient government has not identified other offsetting sources of funding.

As discussed in greater detail below in this preamble, the framework set forth in the interim final rule establishes a step-by-step process for determining whether, and the extent to which, Fiscal Recovery Funds have been used to offset a reduction in net tax revenue. Based on information reported annually by the recipient government:

- First, each year, each recipient government will identify and value the changes in law, regulation, or interpretation that would result in a reduction in net tax revenue, as it would in the ordinary course of its budgeting process. The sum of these values in the year for which the government is reporting is the amount it needs to "pay for" with sources other than Fiscal Recovery Funds (total value of revenue reducing changes).

- Second, the interim final rule recognizes that it may be difficult to predict how a change would affect net tax revenue in future years and, accordingly, provides that if the total value of the changes in the year for which the recipient government is reporting is below a de minimis level, as discussed below, the recipient government need not identify any sources of funding to pay for revenue reducing changes and will not be subject to recoupment.

- Third, a recipient government will consider the amount of actual tax revenue recorded in the year for which they are reporting. If the recipient government's actual tax revenue is greater than the amount of tax revenue received by the recipient for the fiscal year ending 2019, adjusted annually for inflation, the recipient government will not be considered to have violated the offset provision because there will not have been a reduction in net tax revenue.

- Fourth, if the recipient government's actual tax revenue is less than the amount of tax revenue received by the recipient government for the fiscal year ending 2019, adjusted annually for inflation, in the reporting year the recipient government will identify any sources of funds that have been used to permissibly offset the total value of covered tax changes other than Fiscal Recovery Funds. These are:

• State or territory tax changes that would increase any source of general

¹⁶⁰ In this sub-section, "recipient governments" refers only to States and territories. In other sections, "recipient governments" refers more broadly to eligible governments receiving funding from the Fiscal Recovery Funds.

¹⁶¹ For brevity, referred to as "changes in law, regulation, or interpretation" for the remainder of this preamble.

fund revenue, such as a change that would increase a tax rate; and

- Spending cuts in areas not being replaced by Fiscal Recovery Funds.

The recipient government will calculate the value of revenue reduction remaining after applying these sources of offsetting funding to the total value of revenue reducing changes—that is, how much of the tax change has not been paid for. The recipient government will then compare that value to the difference between the baseline and actual tax revenue. A recipient government will not be required to repay to the Treasury an amount that is greater than the recipient government's actual tax revenue shortfall relative to the baseline (*i.e.*, fiscal year 2019 tax revenue adjusted for inflation). This “revenue reduction cap,” together with Step 3, ensures that recipient governments can use organic revenue growth to offset the cost of revenue reductions.

- Finally, if there are any amounts that could be subject to recoupment, Treasury will provide notice to the recipient government of such amounts. This process is discussed in greater detail in Section IV of this

SUPPLEMENTARY INFORMATION.

Together, these steps allow Treasury to identify the amount of reduction in net tax revenue that both is attributable to covered changes and has been directly or indirectly offset with Fiscal Recovery Funds. This process ensures Fiscal Recovery Funds are used in a manner consistent with the statute's defined eligible uses and the offset provision's limitation on these eligible uses, while avoiding undue interference with State and territory decisions regarding tax and spending policies.

The interim final rule also implements a process for recouping Fiscal Recovery Funds that were used to offset reductions in net tax revenue, including the calculation of any amounts that may be subject to recoupment, a process for a recipient government to respond to a notice of recoupment, and clarification regarding amounts excluded from recoupment. See Section IV of this **SUPPLEMENTARY INFORMATION**.

The interim final rule includes several definitions that are applicable to the implementation of the offset provision.

Covered change. The offset provision is triggered by a reduction in net tax revenue resulting from “a change in law, regulation, or administrative interpretation.” A covered change includes any final legislative or regulatory action, a new or changed administrative interpretation, and the phase-in or taking effect of any statute

or rule where the phase-in or taking effect was not prescribed prior to the start of the covered period. Changed administrative interpretations would not include corrections to replace prior inaccurate interpretations; such corrections would instead be treated as changes implementing legislation enacted or regulations issued prior to the covered period; the operative change in those circumstances is the underlying legislation or regulation that occurred prior to the covered period. Moreover, only the changes within the control of the State or territory are considered covered changes. Covered changes do not include a change in rate that is triggered automatically and based on statutory or regulatory criteria in effect prior to the covered period. For example, a state law that sets its earned income tax credit (EITC) at a fixed percentage of the Federal EITC will see its EITC payments automatically increase—and thus its tax revenue reduced—because of the Federal Government's expansion of the EITC in the ARPA.¹⁶² This would not be considered a covered change. In addition, the offset provision applies only to actions for which the change in policy occurs during the covered period; it excludes regulations or other actions that implement a change or law substantively enacted prior to March 3, 2021. Finally, Treasury has determined and previously announced that income tax changes—even those made during the covered period—that simply conform with recent changes in Federal law (including those to conform to recent changes in Federal taxation of unemployment insurance benefits and taxation of loan forgiveness under the Paycheck Protection Program) are permissible under the offset provision.

Baseline. For purposes of measuring a reduction in net tax revenue, the interim final rule measures actual changes in tax revenue relative to a revenue baseline (baseline). The baseline will be calculated as fiscal year 2019 (FY 2019) tax revenue indexed for inflation in each year of the covered period, with inflation calculated using the Bureau of Economic Analysis's Implicit Price Deflator.¹⁶³

FY 2019 was chosen as the starting year for the baseline because it is the last full fiscal year prior to the COVID-

19 public health emergency.¹⁶⁴ This baseline year is consistent with the approach directed by the ARPA in sections 602(c)(1)(C) and 603(c)(1)(C), which identify the “most recent full fiscal year of the [State, territory, or Tribal government] prior to the emergency” as the comparator for measuring revenue loss. U.S. gross domestic product is projected to rebound to pre-pandemic levels in 2021,¹⁶⁵ suggesting that an FY 2019 pre-pandemic baseline is a reasonable comparator for future revenue levels. The FY 2019 baseline revenue will be adjusted annually for inflation to allow for direct comparison of actual tax revenue in each year (reported in nominal terms) to baseline revenue in common units of measurement; without inflation adjustment, each dollar of reported actual tax revenue would be worth less than each dollar of baseline revenue expressed in 2019 terms.

Reporting year. The interim final rule defines “reporting year” as a single year within the covered period, aligned to the current fiscal year of the recipient government during the covered period, for which a recipient government reports the value of covered changes and any sources of offsetting revenue increases (“in-year” value), regardless of when those changes were enacted. For the fiscal years ending in 2021 or 2025 (partial years), the term “reporting year” refers to the portion of the year falling within the covered period. For example, the reporting year for a fiscal year beginning July 2020 and ending June 2021 would be from March 3, 2021 to July 2021.

Tax revenue. The interim final rule's definition of “tax revenue” is based on the Census Bureau's definition of taxes, used for its Annual Survey of State Government Finances.¹⁶⁶ It provides a consistent, well-established definition with which States and territories will be familiar and is consistent with the approach taken in Section II.C of this **SUPPLEMENTARY INFORMATION** describing the implementation of sections 602(c)(1)(C) and 603(c)(1)(C) of the Act, regarding revenue loss. Consistent with the approach described in Section II.C of this **SUPPLEMENTARY INFORMATION**, tax

¹⁶⁴ Using Fiscal Year 2019 is consistent with section 602 as Congress provided for using that baseline for determining the impact of revenue loss affecting the provision of government services. See section 602(c)(1)(C).

¹⁶⁵ Congressional Budget Office, An Overview of the Economic Outlook: 2021 to 2031 (February 1, 2021), available at <https://www.cbo.gov/publication/56965>.

¹⁶⁶ U.S. Census Bureau, Annual Survey of State and Local Government Finances Glossary, <https://www.census.gov/programs-surveys/state/about/glossary.html> (last visited Apr. 30, 2021).

¹⁶² See, e.g., Tax Policy Center, How do state earned income tax credits work?, <https://www.taxpolicycenter.org/briefing-book/how-do-state-earned-income-tax-credits-work/> (last visited May 9, 2021).

¹⁶³ U.S. Department of Commerce, Bureau of Economic Analysis, GDP Price Deflator, <https://www.bea.gov/data/prices-inflation/gdp-price-deflator> (last visited May 9, 2021).

revenue does not include revenue taxed and collected by a different unit of government (*e.g.*, revenue from taxes levied by a local government and transferred to a recipient government).

Framework. The interim final rule provides a step-by-step framework, to be used in each reporting year, to calculate whether the offset provision applies to a State's or territory's use of Fiscal Recovery Funds:

(1) *Covered changes that reduce tax revenue.* For each reporting year, a recipient government will identify and value covered changes that the recipient government predicts will have the effect of reducing tax revenue in a given reporting year, similar to the way it would in the ordinary course of its budgeting process. The value of these covered changes may be reported based on estimated values produced by a budget model, incorporating reasonable assumptions, that aligns with the recipient government's existing approach for measuring the effects of fiscal policies, and that measures relative to a current law baseline. The covered changes may also be reported based on actual values using a statistical methodology to isolate the change in year-over-year revenue attributable to the covered change(s), relative to the current law baseline prior to the change(s). Further, estimation approaches should not use dynamic methodologies that incorporate the projected effects of macroeconomic growth because macroeconomic growth is accounted for separately in the framework. Relative to these dynamic scoring methodologies, scoring methodologies that do not incorporate projected effects of macroeconomic growth rely on fewer assumptions and thus provide greater consistency among States and territories. Dynamic scoring that incorporates macroeconomic growth may also increase the likelihood of underestimation of the cost of a reduction in tax revenue.

In general and where possible, reporting should be produced by the agency of the recipient government responsible for estimating the costs and effects of fiscal policy changes. This approach offers recipient governments the flexibility to determine their reporting methodology based on their existing budget scoring practices and capabilities. In addition, the approach of using the projected value of changes in law that enact fiscal policies to estimate the net effect of such policies is consistent with the way many States

and territories already consider tax changes.¹⁶⁷

(2) *In excess of the de minimis.* The recipient government will next calculate the total value of all covered changes in the reporting year resulting in revenue reductions, identified in Step 1. If the total value of the revenue reductions resulting from these changes is below the de minimis level, the recipient government will be deemed not to have any revenue-reducing changes for the purpose of determining the recognized net reduction. If the total is above the de minimis level, the recipient government must identify sources of in-year revenue to cover the full costs of changes that reduce tax revenue.

The de minimis level is calculated as 1 percent of the reporting year's baseline. Treasury recognizes that, pursuant to their taxing authority, States and territories may make many small changes to alter the composition of their tax revenues or implement other policies with marginal effects on tax revenues. They may also make changes based on projected revenue effects that turn out to differ from actual effects, unintentionally resulting in minor revenue changes that are not fairly described as "resulting from" tax law changes. The de minimis level recognizes the inherent challenges and uncertainties that recipient governments face, and thus allows relatively small reductions in tax revenue without consequence. Treasury determined the 1 percent level by assessing the historical effects of state-level tax policy changes in state EITCs implemented to effect policy goals other than reducing net tax revenues.¹⁶⁸ The 1 percent de minimis level reflects the historical reductions in revenue due to minor changes in state fiscal policies.

(3) *Safe harbor.* The recipient government will then compare the reporting year's actual tax revenue to the baseline. If actual tax revenue is greater than the baseline, Treasury will deem the recipient government not to have any recognized net reduction for the reporting year, and therefore to be in a safe harbor and outside the ambit of the offset provision. This approach is consistent with the ARPA, which contemplates recoupment of Fiscal Recovery Funds only in the event that

such funds are used to offset a reduction in net tax revenue. If net tax revenue has not been reduced, this provision does not apply. In the event that actual tax revenue is above the baseline, the organic revenue growth that has occurred, plus any other revenue-raising changes, by definition must have been enough to offset the in-year costs of the covered changes.

(4) *Consideration of other sources of funding.* Next, the recipient government will identify and calculate the total value of changes that could pay for revenue reduction due to covered changes and sum these items. This amount can be used to pay for up to the total value of revenue-reducing changes in the reporting year. These changes consist of two categories:

(a) *Tax and other increases in revenue.* The recipient government must identify and consider covered changes in policy that the recipient government predicts will have the effect of increasing general revenue in a given reporting year. As when identifying and valuing covered changes that reduce tax revenue, the value of revenue-raising changes may be reported based on estimated values produced by a budget model, incorporating reasonable assumptions, aligned with the recipient government's existing approach for measuring the effects of fiscal policies, and measured relative to a current law baseline, or based on actual values using a statistical methodology to isolate the change in year-over-year revenue attributable to the covered change(s). Further, and as discussed above, estimation approaches should not use dynamic scoring methodologies that incorporate the effects of macroeconomic growth because growth is accounted for separately under the interim final rule. In general and where possible, reporting should be produced by the agency of the recipient government responsible for estimating the costs and effects of fiscal policy changes. This approach offers recipient governments the flexibility to determine their reporting methodology based on their existing budget scoring practices and capabilities.

(b) *Covered spending cuts.* A recipient government also may cut spending in certain areas to pay for covered changes that reduce tax revenue, up to the amount of the recipient government's

net reduction in total spending as described below. These changes must be reductions in government outlays not in an area where the recipient government has spent Fiscal Recovery Funds. To better align with existing reporting and accounting, the interim final rule considers the department, agency, or

¹⁶⁷ See, *e.g.*, Megan Randall & Kim Rueben, Tax Policy Center, Sustainable Budgeting in the States: Evidence on State Budget Institutions and Practices (Nov. 2017), available at https://www.taxpolicycenter.org/sites/default/files/publication/149186/sustainable-budgeting-in-the-states_1.pdf.

¹⁶⁸ Data provided by the Urban-Brookings Tax Policy Center for state-level EITC changes for 2004–2017.

authority from which spending has been cut and whether the recipient government has spent Fiscal Recovery Funds on that same department, agency, or authority. This approach was selected to allow recipient governments to report how Fiscal Recovery Funds have been spent using reporting units already incorporated into their budgeting process. If they have not spent Fiscal Recovery Funds in a department, agency, or authority, the full amount of the reduction in spending counts as a covered spending cut, up to the recipient government's net reduction in total spending. If they have, the Fiscal Recovery Funds generally would be deemed to have replaced the amount of spending cut and only reductions in spending above the amount of Fiscal Recovery Funds spent on the department, agency, or authority would count.

To calculate the amount of spending cuts that are available to offset a reduction in tax revenue, the recipient government must first consider whether there has been a reduction in total net spending, excluding Fiscal Recovery Funds (net reduction in total spending). This approach ensures that reported spending cuts actually create fiscal space, rather than simply offsetting other spending increases. A net reduction in total spending is measured as the difference between total spending in each reporting year, excluding Fiscal Recovery Funds spent, relative to total spending for the recipient's fiscal year ending in 2019, adjusted for inflation. Measuring reductions in spending relative to 2019 reflects the fact that the fiscal space created by a spending cut persists so long as spending remains below its original level, even if it does not decline further, relative to the same amount of revenue. Measuring spending cuts from year to year would, by contrast, not recognize any available funds to offset revenue reductions unless spending continued to decline, failing to reflect the actual availability of funds created by a persistent change and limiting the discretion of States and territories. In general and where possible, reporting should be produced by the agency of the recipient government responsible for estimating the costs and effects of fiscal policy changes. Treasury chose this approach because while many recipient governments may score budget legislation using projections, spending cuts are readily observable using actual values.

This approach—allowing only spending reductions in areas where the recipient government has not spent Fiscal Recovery Funds to be used as an

offset for a reduction in net tax revenue—aims to prevent recipient governments from using Fiscal Recovery Funds to supplant State or territory funding in the eligible use areas, and then use those State or territory funds to offset tax cuts. Such an approach helps ensure that Fiscal Recovery Funds are not used to “indirectly” offset revenue reductions due to covered changes.

In order to help ensure recipient governments use Fiscal Recovery Funds in a manner consistent with the prescribed eligible uses and do not use Fiscal Recovery Funds to indirectly offset a reduction in net tax revenue resulting from a covered change, Treasury will monitor changes in spending throughout the covered period. If, over the course of the covered period, a spending cut is subsequently replaced with Fiscal Recovery Funds and used to indirectly offset a reduction in net tax revenue resulting from a covered change, Treasury may consider such change to be an evasion of the restrictions of the offset provision and seek recoupment of such amounts.

(5) *Identification of amounts subject to recoupment.* If a recipient government (i) reports covered changes that reduce tax revenue (Step 1); (ii) to a degree greater than the de minimis (Step 2); (iii) has experienced a reduction in net tax revenue (Step 3); and (iv) lacks sufficient revenue from other, permissible sources to pay for the entirety of the reduction (Step 4), then the recipient government will be considered to have used Fiscal Recovery Funds to offset a reduction in net tax revenue, up to the amount that revenue has actually declined. That is, the maximum value of reduction in revenue due to covered changes which a recipient government must cover is capped at the difference between the baseline and actual tax revenue.¹⁶⁹ In the event that the baseline is above actual tax revenue and the difference between them is less than the sum of revenue reducing changes that are not paid for with other, permissible sources, organic revenue growth has implicitly offset a portion of the reduction. For example, if a recipient government reduces tax revenue by \$1 billion, makes no other changes, and experiences revenue growth driven by organic economic growth worth \$500 million, it need only pay for the remaining \$500 million with sources other than Fiscal Recovery Funds. The revenue reduction cap implements this

approach for permitting organic revenue growth to cover the cost of tax cuts.

Finally, as discussed further in Section IV of this **SUPPLEMENTARY INFORMATION**, a recipient government may request reconsideration of any amounts identified as subject to recoupment under this framework. This process ensures that all relevant facts and circumstances, including information regarding planned spending cuts and budgeting assumptions, are considered prior to a determination that an amount must be repaid. Amounts subject to recoupment are calculated on an annual basis; amounts recouped in one year cannot be returned if the State or territory subsequently reports an increase in net tax revenue.

To facilitate the implementation of the framework above, and in addition to reporting required on eligible uses, in each year of the reporting period, each State and territory will report to Treasury the following items:

- Actual net tax revenue for the reporting year;
- Each revenue-reducing change made to date during the covered period and the in-year value of each change;
- Each revenue-raising change made to date during the covered period and the in-year value of each change;
- Each covered spending cut made to date during the covered period, the in-year value of each cut, and documentation demonstrating that each spending cut is covered as prescribed under the interim final rule;

Treasury will provide additional guidance and instructions the reporting requirements at a later date.

Question 28: Does the interim final rule's definition of tax revenue accord with existing State and territorial practice and, if not, are there other definitions or elements Treasury should consider? Discuss why or why not.

Question 29: The interim final rule permits certain spending cuts to cover the costs of reductions in tax revenue, including cuts in a department, agency, or authority in which the recipient government is not using Fiscal Recovery Funds. How should Treasury and recipient governments consider the scope of a department, agency, or authority for the use of funds to ensure spending cuts are not being substituted with Fiscal Recovery Funds while also avoiding an overbroad definition of that captures spending that is, in fact, distinct?

Question 30: Discuss the budget scoring methodologies currently used by States and territories. How should the interim final rule take into consideration differences in approaches? Please discuss the use of

¹⁶⁹ This cap is applied in § 35.8(c) of the interim final rule, calculating the amount of funds used in violation of the tax offset provision.

practices including but not limited to macrodynamic scoring, microdynamic scoring, and length of budget windows.

Question 31: If a recipient government has a balanced budget requirement, how will that requirement impact its use of Fiscal Recovery Funds and ability to implement this framework?

Question 32: To implement the framework described above, the interim final rule establishes certain reporting requirements. To what extent do recipient governments already produce this information and on what timeline? Discuss ways that Treasury and recipient governments may better rely on information already produced, while ensuring a consistent application of the framework.

Question 33: Discuss States' and territories' ability to produce the figures and numbers required for reporting under the interim final rule. What additional reporting tools, such as a standardized template, would facilitate States' and territories' ability to complete the reporting required under the interim final rule?

C. Other Restrictions on Use

Payments from the Fiscal Recovery Funds are also subject to pre-existing limitations provided in other Federal statutes and regulations and may not be used as non-Federal match for other Federal programs whose statute or regulations bar the use of Federal funds to meet matching requirements. For example, payments from the Fiscal Recovery Funds may not be used to satisfy the State share of Medicaid.¹⁷⁰

As provided for in the award terms, payments from the Fiscal Recovery Funds as a general matter will be subject to the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200) (the Uniform Guidance), including the cost principles and restrictions on general provisions for selected items of cost.

D. Timeline for Use of Fiscal Recovery Funds

Section 602(c)(1) and section 603(c)(1) require that payments from the Fiscal Recovery Funds be used only to cover costs incurred by the State, territory, Tribal government, or local government by December 31, 2024. Similarly, the CARES Act provided that payments from the CRF be used to cover costs incurred by December 31, 2021.¹⁷¹ The

definition of "incurred" does not have a clear meaning. With respect to the CARES Act, on the understanding that the CRF was intended to be used to meet relatively short-term needs, Treasury interpreted this requirement to mean that, for a cost to be considered to have been incurred, performance of the service or delivery of the goods acquired must occur by December 31, 2021. In contrast, the ARPA, passed at a different stage of the COVID-19 public health emergency, was intended to provide more general fiscal relief over a broader timeline. In addition, the ARPA expressly permits the use of Fiscal Recovery Funds for improvements to water, sewer, and broadband infrastructure, which entail a longer timeframe. In recognition of this, Treasury is interpreting the requirement in section 602 and section 603 that costs be incurred by December 31, 2024, to require only that recipients have obligated the Fiscal Recovery Funds by such date. The interim final rule adopts a definition of "obligation" that is based on the definition used for purposes of the Uniform Guidance, which will allow for uniform administration of this requirement and is a definition with which most recipients will be familiar.

Payments from the Fiscal Recovery Funds are grants provided to recipients to mitigate the fiscal effects of the COVID-19 public health emergency and to respond to the public health emergency, consistent with the eligible uses enumerated in sections 602(c)(1) and 603(c)(1).¹⁷² As such, these funds are intended to provide economic stimulus in areas still recovering from the economic effects of the pandemic. In implementing and interpreting these provisions, including what it means to "respond to" the COVID-19 public health emergency, Treasury takes into consideration pre-pandemic facts and circumstances (e.g., average revenue growth prior to the pandemic) as well as impact of the pandemic that predate the enactment of the ARPA (e.g., replenishing Unemployment Trust balances drawn during the pandemic). While assessing the effects of the COVID-19 public health emergency necessarily takes into consideration the facts and circumstances that predate the ARPA, use of Fiscal Recovery Funds is forward looking.

As discussed above, recipients are permitted to use payments from the Fiscal Recovery Funds to respond to the public health emergency, to respond to workers performing essential work by providing premium pay or providing

grants to eligible employers, and to make necessary investments in water, sewer, or broadband infrastructure, which all relate to prospective uses. In addition, sections 602(c)(1)(C) and 603(c)(1)(C) permit recipients to use Fiscal Recovery Funds for the provision of government services. This clause provides that the amount of funds that may be used for this purpose is measured by reference to the reduction in revenue due to the public health emergency relative to revenues collected in the most recent full fiscal year, but this reference does not relate to the period during which recipients may use the funds, which instead refers to prospective uses, consistent with the other eligible uses.

Although as discussed above the eligible uses of payments from the Fiscal Recovery Funds are all prospective in nature, Treasury considers the beginning of the covered period for purposes of determining compliance with section 602(c)(2)(A) to be the relevant reference point for this purpose. The interim final rule thus permits funds to be used to cover costs incurred beginning on March 3, 2021. This aligns the period for use of Fiscal Recovery Funds with the period during which these funds may not be used to offset reductions in net tax revenue. Permitting Fiscal Recovery Funds to be used to cover costs incurred beginning on this date will also mean that recipients that began incurring costs in the anticipation of enactment of the ARPA and in advance of the issuance of this rule and receipt of payment from the Fiscal Recovery Funds would be able to cover them using these payments.¹⁷³

As set forth in the award terms, the period of performance will run until December 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with payments from the Fiscal Recovery Funds.

IV. Recoupment Process

Under the ARPA, failure to comply with the restrictions on use contained in sections 602(c) and 603(c) of the Act may result in recoupment of funds.¹⁷⁴ The interim final rule implements these provisions by establishing a process for recoupment.

Identification and Notice of Violations. Failure to comply with the restrictions on use will be identified based on reporting provided by the

¹⁷⁰ See 42 CFR 433.51 and 45 CFR 75.306.

¹⁷¹ Section 1001 of Division N of the Consolidated Appropriations Act, 2021 amended section 601(d)(3) of the Act by extending the end of the covered period for CRF expenditures from December 30, 2020 to December 31, 2021.

¹⁷² Sections 602(a), 603(a), 602(c)(1) and 603(c)(1) of the Act.

¹⁷³ Given the nature of this program, recipients will not be permitted to use funds to cover pre-award costs, i.e., those incurred prior to March 3, 2021.

¹⁷⁴ Sections 602(e) and 603(e) of the Act.

recipient. As discussed further in Sections III.B and VIII of this **SUPPLEMENTARY INFORMATION**, Treasury will collect information regarding eligible uses on a quarterly basis and on the tax offset provision on an annual basis. Treasury also may consider other information in identifying a violation, such as information provided by members of the public. If Treasury identifies a violation, it will provide written notice to the recipient along with an explanation of such amounts.

Request for Reconsideration. Under the interim final rule, a recipient may submit a request for reconsideration of any amounts identified in the notice provided by Treasury. This reconsideration process provides a recipient the opportunity to submit additional information it believes supports its request in light of the notice of recoupment, including, for example, additional information regarding the recipient's use of Fiscal Recovery Funds or its tax revenues. The process also provides the Secretary with an opportunity to consider all information relevant to whether a violation has occurred, and if so, the appropriate amount for recoupment.

The interim final rule also establishes requirements for the timing of a request for reconsideration. Specifically, if a recipient wishes to request reconsideration of any amounts identified in the notice, the recipient must submit a written request for reconsideration to the Secretary within 60 calendar days of receipt of such notice. The request must include an explanation of why the recipient believes that the finding of a violation or recoupable amount identified in the notice of recoupment should be reconsidered. To facilitate the Secretary's review of a recipient's request for reconsideration, the request should identify all supporting reasons for the request. Within 60 calendar days of receipt of the recipient's request for reconsideration, the recipient will be notified of the Secretary's decision to affirm, withdraw, or modify the notice of recoupment. Such notification will include an explanation of the decision, including responses to the recipient's supporting reasons and consideration of additional information provided.

The process and timeline established by the interim final rule are intended to provide the recipient with an adequate opportunity to fully present any issues or arguments in response to the notice of recoupment.¹⁷⁵ This process will allow the Secretary to respond to the

issues and considerations raised in the request for reconsideration taking into account the information and arguments presented by the recipient along with any other relevant information.

Repayment. Finally, the interim final rule provides that any amounts subject to recoupment must be repaid within 120 calendar days of receipt of any final notice of recoupment or, if the recipient has not requested reconsideration, within 120 calendar days of the initial notice provided by the Secretary.

Question 34: Discuss the timeline for requesting reconsideration under the interim final rule. What, if any, challenges does this timeline present?

V. Payments in Tranches to Local Governments and Certain States

Section 603 of the Act provides that the Secretary will make payments to local governments in two tranches, with the second tranche being paid twelve months after the first payment. In addition, section 602(b)(6)(A)(ii) provides that the Secretary may withhold payment of up to 50 percent of the amount allocated to each State and territory for a period of up to twelve months from the date on which the State or territory provides its certification to the Secretary. Any such withholding for a State or territory is required to be based on the unemployment rate in the State or territory as of the date of the certification.

The Secretary has determined to provide in this interim final rule for withholding of 50 percent of the amount of Fiscal Recovery Funds allocated to all States (and the District of Columbia) other than those with an unemployment rate that is 2.0 percentage points or more above its pre-pandemic (*i.e.*, February 2020) level. The Secretary will refer to the latest available monthly data from the Bureau of Labor Statistics as of the date the certification is provided. Based on data available at the time of public release of this interim final rule, this threshold would result in a majority of States being paid in two tranches.

Splitting payments for the majority of States is consistent with the requirement in section 603 of the Act to make payments from the Coronavirus Local Fiscal Recovery Fund to local governments in two tranches.¹⁷⁶

¹⁷⁶ With respect to Federal financial assistance more generally, States are subject to the requirements of the Cash Management Improvement Act (CMIA), under which Federal funds are drawn upon only on an as needed basis and States are required to remit interest on unused balances to Treasury. Given the statutory requirement for Treasury to make payments to States within a certain period, these requirements

Splitting payments to States into two tranches will help encourage recipients to adapt, as necessary, to new developments that could arise over the coming twelve months, including potential changes to the nature of the public health emergency and its negative economic impacts. While the U.S. economy has been recovering and adding jobs in aggregate, there is still considerable uncertainty in the economic outlook and the interaction between the pandemic and the economy.¹⁷⁷ For these reasons, Treasury believes it will be appropriate for a majority of recipients to adapt their plans as the recovery evolves. For example, a faster-than-expected economic recovery in 2021 could lead a recipient to dedicate more Fiscal Recovery Funds to longer-term investments starting in 2022. In contrast, a slower-than-expected economic recovery in 2021 could lead a recipient to use additional funds for near-term stimulus in 2022.

At the same time, the statute contemplates the possibility that elevated unemployment in certain States could justify a single payment. Elevated unemployment is indicative of a greater need to assist unemployed workers and stimulate a faster economic recovery. For this reason, the interim final rule provides that States and territories with an increase in their unemployment rate over a specified threshold may receive a single payment, with the expectation that a single tranche will better enable these States and territories to take additional immediate action to aid the unemployed and strengthen their economies.

Following the initial pandemic-related spike in unemployment in 2020, States' unemployment rates have been trending back towards pre-pandemic levels. However, some States' labor markets are healing more slowly than others. Moreover, States varied widely in their pre-pandemic levels of unemployment, and some States remain substantially further from their pre-

of the CMIA and Treasury's implementing regulations at 31 CFR part 205 will not apply to payments from the Fiscal Recovery Funds. Providing funding in two tranches to the majority of States reflects, to the maximum extent permitted by section 602 of the Act, the general principles of Federal cash management and stewardship of Federal funding, yet will be much less restrictive than the usual requirements to which States are subject.

¹⁷⁷ The potential course of the virus, and its impact on the economy, has contributed to a heightened degree of uncertainty relative to prior periods. *See, e.g.*, Dave Altig et al., Economic uncertainty before and during the COVID-19 pandemic, J. of Public Econ. (Nov. 2020), available at <https://www.sciencedirect.com/science/article/abs/pii/S0047272720301389>.

¹⁷⁵ The interim final rule also provides that Treasury may extend any deadlines.

pandemic starting point. Consequently, Treasury is delineating States with significant remaining elevation in the unemployment rate, based on the net difference to pre-pandemic levels.

Treasury has established that significant remaining elevation in the unemployment rate is a net change in the unemployment rate of 2.0 percentage points or more relative to pre-pandemic levels. In the four previous recessions going back to the early 1980s, the national unemployment rate rose by 3.6, 2.3, 2.0, and 5.0 percentage points, as measured from the start of the recession to the eventual peak during or immediately following the recession.¹⁷⁸ Each of these increases can therefore represent a recession's impact on unemployment. To identify States with significant remaining elevation in unemployment, Treasury took the lowest of these four increases, 2.0 percentage points, to indicate states where, despite improvement in the unemployment rate, current labor market conditions are consistent still with a historical benchmark for a recession.

No U.S. territory will be subject to withholding of its payment from the Fiscal Recovery Funds. For Puerto Rico, the Secretary has determined that the current level of the unemployment rate (8.8 percent, as of March 2021¹⁷⁹) is sufficiently high such that Treasury should not withhold any portion of its payment from the Fiscal Recovery Funds regardless of its change in unemployment rate relative to its pre-pandemic level. For U.S. territories that are not included in the Bureau of Labor Statistics' monthly unemployment rate data, the Secretary will not exercise the authority to withhold amounts from the Fiscal Recovery Funds.

VI. Transfer

The statute authorizes State, territorial, and Tribal governments; counties; metropolitan cities; and nonentitlement units of local government (counties, metropolitan

cities, and nonentitlement units of local government are collectively referred to as "local governments") to transfer amounts paid from the Fiscal Recovery Funds to a number of specified entities. By permitting these transfers, Congress recognized the importance of providing flexibility to governments seeking to achieve the greatest impact with their funds, including by working with other levels or units of government or private entities to assist recipient governments in carrying out their programs. This includes special-purpose districts that perform specific functions in the community, such as fire, water, sewer, or mosquito abatement districts.

Specifically, under section 602(c)(3), a State, territory, or Tribal government may transfer funds to a "private nonprofit organization . . . a Tribal organization . . . a public benefit corporation involved in the transportation of passengers or cargo, or a special-purpose unit of State or local government."¹⁸⁰ Similarly, section 603(c)(3) authorizes a local government to transfer funds to the same entities (other than Tribal organizations).

The interim final rule clarifies that the lists of transferees in sections 602(c)(3) and 603(c)(3) are not exclusive. The interim final rule permits State, territorial, and Tribal governments to transfer Fiscal Recovery Funds to other constituent units of government or private entities beyond those specified in the statute. Similarly, local governments are authorized to transfer Fiscal Recovery Funds to other constituent units of government (e.g., a county is able to transfer Fiscal Recovery Funds to a city, town, or school district within it) or to private entities. This approach is intended to help provide funding to local governments with needs that may exceed the allocation provided under the statutory formula.

State, local, territorial, and Tribal governments that receive a Federal award directly from a Federal awarding agency, such as Treasury, are "recipients." A transferee receiving a transfer from a recipient under sections 602(c)(3) and 603(c)(3) will be a subrecipient. Subrecipients are entities that receive a subaward from a recipient to carry out a program or project on behalf of the recipient with the recipient's Federal award funding. The recipient remains responsible for monitoring and overseeing the subrecipient's use of Fiscal Recovery Funds and other activities related to the award to ensure that the subrecipient complies with the statutory and

regulatory requirements and the terms and conditions of the award. Recipients also remain responsible for reporting to Treasury on their subrecipients' use of payments from the Fiscal Recovery Funds for the duration of the award.

Transfers under sections 602(c)(3) and 603(c)(3) must qualify as an eligible use of Fiscal Recovery Funds by the transferor. Once Fiscal Recovery Funds are received, the transferee must abide by the restrictions on use applicable to the transferor under the ARPA and other applicable law and program guidance. For example, if a county transferred Fiscal Recovery Funds to a town within its borders to respond to the COVID-19 public health emergency, the town would be bound by the eligible use requirements applicable to the county in carrying out the county's goal. This also means that county A may not transfer Fiscal Recovery Funds to county B for use in county B because such a transfer would not, from the perspective of the transferor (county A), be an eligible use in county A.

Section 603(c)(4) separately provides for transfers by a local government to its State or territory. A transfer under section 603(c)(4) will not make the State a subrecipient of the local government, and such Fiscal Recovery Funds may be used by the State for any purpose permitted under section 602(c). A transfer under section 603(c)(4) will result in a cancellation or termination of the award on the part of the transferor local government and a modification of the award to the transferee State or territory. The transferor must provide notice of the transfer to Treasury in a format specified by Treasury. If the local government does not provide such notice, it will remain legally obligated to Treasury under the award and remain responsible for ensuring that the awarded Fiscal Recovery Funds are being used in accordance with the statute and program guidance and for reporting on such uses to Treasury. A State that receives a transfer from a local government under section 603(c)(4) will be bound by all of the use restrictions set forth in section 602(c) with respect to the use of those Fiscal Recovery Funds, including the prohibitions on use of such Fiscal Recovery Funds to offset certain reductions in taxes or to make deposits into pension funds.

Question 35: What are the advantages and disadvantages of treating the list of transferees in sections 602(c)(3) and 603(c)(3) as nonexclusive, allowing States and localities to transfer funds to entities outside of the list?

Question 36: Are there alternative ways of defining "special-purpose unit of State or local government" and

¹⁷⁸ Includes the period during and immediately following recessions, as defined by the National Bureau of Economic Research. National Bureau of Economic Research, *US Business Cycle Expansions and Contractions*, <https://www.nber.org/research/data/us-business-cycle-expansions-and-contractions> (last visited Apr. 27, 2021). Based on data from U.S. Bureau of Labor Statistics, Unemployment Rate [UNRATE], retrieved from FRED, Federal Reserve Bank of St. Louis, <https://fred.stlouisfed.org/series/UNRATE> (last visited Apr. 27, 2021).

¹⁷⁹ U.S. Bureau of Labor Statistics, *Economic News Release—Table 1. Civilian labor force and unemployment by state and selected area, seasonally adjusted*, <https://www.bls.gov/news.release/laus.t01.htm> (last visited Apr. 30, 2021).

¹⁸⁰ Section 602(c)(3) of the Act.

“public benefit corporation” that would better further the aims of the Funds?

VII. Nonentitlement Units of Government

The Fiscal Recovery Funds provides for \$19.53 billion in payments to be made to States and territories which will distribute the funds to nonentitlement units of local government (NEUs); local governments which generally have populations below 50,000. These local governments have not yet received direct fiscal relief from the Federal Government during the COVID-19 public health emergency, making Fiscal Recovery Funds payments an important source of support for their public health and economic responses. Section 603 requires Treasury to allocate and pay Fiscal Recovery Funds to the States and territories and requires the States and territories to distribute Fiscal Recovery Funds to NEUs based on population within 30 days of receipt unless an extension is granted by the Secretary. The interim final rule clarifies certain aspects regarding the distribution of Fiscal Recovery by States and territories to NEUs, as well as requirements around timely payments from the Fiscal Recovery Funds.

The ARPA requires that States and territories allocate funding to NEUs in an amount that bears the same proportion as the population of the NEU bears to the total population of all NEUs in the State or territory, subject to a cap (described below). Because the statute requires States and territories to make distributions based on population, States and territories may not place additional conditions or requirements on distributions to NEUs, beyond those required by the ARPA and Treasury’s implementing regulations and guidance. For example, a State may not impose stricter limitations than permitted by statute or Treasury regulations or guidance on an NEU’s use of Fiscal Recovery Funds based on the NEU’s proposed spending plan or other policies. States and territories are also not permitted to offset any debt owed by the NEU against the NEU’s distribution. Further, States and territories may not provide funding on a reimbursement basis—*e.g.*, requiring NEUs to pay for project costs up front before being reimbursed with Fiscal Recovery Funds payments—because this funding model would not comport with the statutory requirement that States and territories make distributions to NEUs within the statutory timeframe.

Similarly, States and territories distributing Fiscal Recovery Funds payments to NEUs are responsible for

complying with the Fiscal Recovery Funds statutory requirement that distributions to NEUs not exceed 75 percent of the NEU’s most recent budget. The most recent budget is defined as the NEU’s most recent annual total operating budget, including its general fund and other funds, as of January 27, 2020. Amounts in excess of such cap and therefore not distributed to the NEU must be returned to Treasury by the State or territory. States and territories may rely for this determination on a certified top-line budget total from the NEU.

Under the interim final rule, the total allocation and distribution to an NEU, including the sum of both the first and second tranches of funding, cannot exceed the 75 percent cap. States and territories must permit NEUs without formal budgets as of January 27, 2020 to self-certify their most recent annual expenditures as of January 27, 2020 for the purpose of calculating the cap. This approach will provide an administrable means to implement the cap for small local governments that do not adopt a formal budget.

Section 603(b)(3) of the Social Security Act provides for Treasury to make payments to counties but provides that, in the case of an amount to be paid to a county that is not a unit of general local government, the amount shall instead be paid to the State in which such county is located, and such State shall distribute such amount to each unit of general local government within such county in an amount that bears the same proportion to the amount to be paid to such county as the population of such units of general local government bears to the total population of such county. As with NEUs, States may not place additional conditions or requirements on distributions to such units of general local government, beyond those required by the ARPA and Treasury’s implementing regulations and guidance.

In the case of consolidated governments, section 603(b)(4) allows consolidated governments (*e.g.*, a city-county consolidated government) to receive payments under each allocation based on the respective formulas. In the case of a consolidated government, Treasury interprets the budget cap to apply to the consolidated government’s NEU allocation under section 603(b)(2) but not to the consolidated government’s county allocation under section 603(b)(3).

If necessary, States and territories may use the Fiscal Recovery Funds under section 602(c)(1)(A) to fund expenses related to administering payments to NEUs and units of general local

government, as disbursing these funds itself is a response to the public health emergency and its negative economic impacts. If a State or territory requires more time to disburse Fiscal Recovery Funds to NEUs than the allotted 30 days, Treasury will grant extensions of not more than 30 days for States and territories that submit a certification in writing in accordance with section 603(b)(2)(C)(ii)(I). Additional extensions may be granted at the discretion of the Secretary.

Question 37: What are alternative ways for States and territories to enforce the 75 percent cap while reducing the administrative burden on them?

Question 38: What criteria should Treasury consider in assessing requests for extensions for further time to distribute NEU payments?

VIII. Reporting

States (defined to include the District of Columbia), territories, metropolitan cities, counties, and Tribal governments will be required to submit one interim report and thereafter quarterly Project and Expenditure reports through the end of the award period on December 31, 2026. The interim report will include a recipient’s expenditures by category at the summary level from the date of award to July 31, 2021 and, for States and territories, information related to distributions to nonentitlement units. Recipients must submit their interim report to Treasury by August 31, 2021. Nonentitlement units of local government are not required to submit an interim report.

The quarterly Project and Expenditure reports will include financial data, information on contracts and subawards over \$50,000, types of projects funded, and other information regarding a recipient’s utilization of the award funds. The reports will include the same general data (*e.g.*, on obligations, expenditures, contracts, grants, and subawards) as those submitted by recipients of the CRF, with some modifications. Modifications will include updates to the expenditure categories and the addition of data elements related to specific eligible uses, including some of the reporting elements described in sections above. The initial quarterly Project and Expenditure report will cover two calendar quarters from the date of award to September 30, 2021, and must be submitted to Treasury by October 31, 2021. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury within 30 days after the end of each calendar quarter.

Nonentitlement units of local government will be required to submit

annual Project and Expenditure reports until the end of the award period on December 31, 2026. The initial annual Project and Expenditure report for nonentitlement units of local government will cover activity from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021. The subsequent annual reports must be submitted to Treasury by October 31 each year.

States, territories, metropolitan cities, and counties with a population that exceeds 250,000 residents will also be required to submit an annual Recovery Plan Performance report to Treasury. The Recovery Plan Performance report will provide the public and Treasury information on the projects that recipients are undertaking with program funding and how they are planning to ensure project outcomes are achieved in an effective, efficient, and equitable manner. Each jurisdiction will have some flexibility in terms of the form and content of the Recovery Plan Performance report, as long as it includes the minimum information required by Treasury. The Recovery Plan Performance report will include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury, as well as programmatic data in specific eligible use categories and the specific reporting requirements described in the sections above. The initial Recovery Plan Performance report will cover the period from the date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021. Thereafter, Recovery Plan Performance reports will cover a 12-month period, and recipients will be required to submit the report to Treasury within 30 days after the end of the 12-month period. The second Recovery Plan Performance report will cover the period from July 1, 2021 to June 30, 2022, and must be submitted to Treasury by July 31, 2022. Each annual Recovery Plan Performance report must be posted on the public-facing website of the recipient. Local governments with fewer than 250,000 residents, Tribal governments, and nonentitlement units of local government are not required to develop a Recovery Plan Performance report.

Treasury will provide additional guidance and instructions on the reporting requirements outlined above for the Fiscal Recovery Funds at a later date.

IX. Comments and Effective Date

This interim final rule is being issued without advance notice and public comment to allow for immediate implementation of this program. As

discussed below, the requirements of advance notice and public comment do not apply “to the extent that there is involved . . . a matter relating to agency . . . grants.”¹⁸¹ The interim final rule implements statutory conditions on the eligible uses of the Fiscal Recovery Funds grants, and addresses the payment of those funds, the reporting on uses of funds, and potential consequences of ineligible uses. In addition and as discussed below, the Administrative Procedure Act also provides an exception to ordinary notice-and-comment procedures “when the agency for good cause finds (and incorporates the finding and a brief statement of reasons therefor in the rules issued) that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest.”¹⁸² This good cause justification also supports waiver of the 60-day delayed effective date for major rules under the Congressional Review Act at 5 U.S.C. 808(2). Although this interim final rule is effective immediately, comments are solicited from interested members of the public and from recipient governments on all aspects of the interim final rule.

These comments must be submitted on or before July 16, 2021.

X. Regulatory Analyses

Executive Orders 12866 and 13563

This interim final rule is economically significant for the purposes of Executive Orders 12866 and 13563. Treasury, however, is proceeding under the emergency provision at Executive Order 12866 section 6(a)(3)(D) based on the need to act expeditiously to mitigate the current economic conditions arising from the COVID-19 public health emergency. The rule has been reviewed by the Office of Management and Budget (OMB) in accordance with Executive Order 12866. This rule is necessary to implement the ARPA in order to provide economic relief to State, local, and Tribal governments adversely impacted by the COVID-19 public health emergency.

Under Executive Order 12866, OMB must determine whether this regulatory action is “significant” and, therefore, subject to the requirements of the Executive Order and subject to review by OMB. Section 3(f) of Executive Order 12866 defines a significant regulatory

action as an action likely to result in a rule that may:

(1) Have an annual effect on the economy of \$100 million or more, or adversely affect a sector of the economy; productivity; competition; jobs; the environment; public health or safety; or State, local, or Tribal governments or communities in a material way (also referred to as “economically significant” regulations);

(2) Create a serious inconsistency or otherwise interfere with an action taken or planned by another agency;

(3) Materially alter the budgetary impacts of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or

(4) Raise novel legal or policy issues arising out of legal mandates, the President’s priorities, or the principles stated in the Executive order.

This regulatory action is an economically significant regulatory action subject to review by OMB under section 3(f) of Executive Order 12866. Treasury has also reviewed these regulations under Executive Order 13563, which supplements and explicitly reaffirms the principles, structures, and definitions governing regulatory review established in Executive Order 12866. To the extent permitted by law, section 1(b) of Executive Order 13563 requires that an agency:

(1) Propose or adopt regulations only upon a reasoned determination that their benefits justify their costs (recognizing that some benefits and costs are difficult to quantify);

(2) Tailor its regulations to impose the least burden on society, consistent with obtaining regulatory objectives taking into account, among other things, and to the extent practicable, the costs of cumulative regulations;

(3) Select, in choosing among alternative regulatory approaches, those approaches that maximize net benefits (including potential economic, environmental, public health and safety, and other advantages; distributive impacts; and equity);

(4) To the extent feasible, specify performance objectives, rather than the behavior or manner of compliance a regulated entity must adopt; and

(5) Identify and assess available alternatives to direct regulation, including providing economic incentives—such as user fees or marketable permits—to encourage the desired behavior, or providing information that enables the public to make choices.

Executive Order 13563 also requires an agency “to use the best available

¹⁸¹ 5 U.S.C. 553(a)(2).

¹⁸² 5 U.S.C. 553(b)(3)(B); see also 5 U.S.C. 553(d)(3) (creating an exception to the requirement of a 30-day delay before the effective date of a rule “for good cause found and published with the rule”).

techniques to quantify anticipated present and future benefits and costs as accurately as possible.” OMB’s Office of Information and Regulatory Affairs (OIRA) has emphasized that these techniques may include “identifying changing future compliance costs that might result from technological innovation or anticipated behavioral changes.”

Treasury has assessed the potential costs and benefits, both quantitative and qualitative, of this regulatory action, and is issuing this interim final rule only on a reasoned determination that the benefits exceed the costs. In choosing among alternative regulatory approaches, Treasury selected those approaches that would maximize net benefits. Based on the analysis that follows and the reasons stated elsewhere in this document, Treasury believes that this interim final rule is consistent with the principles set forth in Executive Order 13563.

Treasury also has determined that this regulatory action does not unduly interfere with States, territories, Tribal governments, and localities in the exercise of their governmental functions.

This Regulatory Impact Analysis discusses the need for regulatory action, the potential benefits, and the potential costs.

Need for Regulatory Action. This interim final rule implements the \$350 billion Fiscal Recovery Funds of the ARPA, which Congress passed to help States, territories, Tribal governments, and localities respond to the ongoing COVID-19 public health emergency and its economic impacts. As the agency charged with execution of these programs, Treasury has concluded that this interim final rule is needed to ensure that recipients of Fiscal Recovery Funds fully understand the requirements and parameters of the program as set forth in the statute and deploy funds in a manner that best reflects Congress’ mandate for targeted fiscal relief.

This interim final rule is primarily a transfer rule: It transfers \$350 billion in aid from the Federal Government to states, territories, Tribal governments, and localities, generating a significant macroeconomic effect on the U.S. economy. In making this transfer, Treasury has sought to implement the program in ways that maximize its potential benefits while minimizing its costs. It has done so by aiming to target relief in key areas according to the congressional mandate; offering clarity to States, territories, Tribal governments, and localities while maintaining their flexibility to respond

to local needs; and limiting administrative burdens.

Analysis of Benefits. Relative to a pre-statutory baseline, the Fiscal Recovery Funds provide a combined \$350 billion to State, local, and Tribal governments for fiscal relief and support for costs incurred responding to the COVID-19 pandemic. Treasury believes that this transfer will generate substantial additional economic activity, although given the flexibility accorded to recipients in the use of funds, it is not possible to precisely estimate the extent to which this will occur and the timing with which it will occur. Economic research has demonstrated that state fiscal relief is an efficient and effective way to mitigate declines in jobs and output during an economic downturn.¹⁸³ Absent such fiscal relief, fiscal austerity among State, local, and Tribal governments could exert a prolonged drag on the overall economic recovery, as occurred following the 2007–09 recession.¹⁸⁴

This interim final rule provides benefits across several areas by implementing the four eligible funding uses, as defined in statute: Strengthening the response to the COVID-19 public health emergency and its economic impacts; easing fiscal pressure on State, local, and Tribal governments that might otherwise lead to harmful cutbacks in employment or government services; providing premium pay to essential workers; and making necessary investments in certain types of infrastructure. In implementing the ARPA, Treasury also sought to support disadvantaged communities that have been disproportionately impacted by the pandemic. The Fiscal Recovery Funds as implemented by the interim final rule can be expected to channel resources toward these uses in order to achieve substantial near-term economic and public health benefits, as well as longer-term benefits arising from the allowable investments in water, sewer, and broadband infrastructure and aid to families.

¹⁸³ Gabriel Chodorow-Reich et al., Does State Fiscal Relief during Recessions Increase Employment? Evidence from the American Recovery and Reinvestment Act, *American Econ. J.: Econ. Policy*, 4:3 118–45 (Aug. 2012), available at <https://www.aeaweb.org/articles?id=10.1257/pol.4.3.118>.

¹⁸⁴ See, e.g., Fitzpatrick, Haughwout & Setren, Fiscal Drag from the State and Local Sector?, Liberty Street Economics Blog, Federal Reserve Bank of New York (June 27, 2012), <https://www.libertystreeteconomics.newyorkfed.org/2012/06/fiscal-drag-from-the-state-and-local-sector.html>; Jiri Jonas, Great Recession and Fiscal Squeeze at U.S. Subnational Government Level, IMF Working Paper 12/184, (July 2012), available at <https://www.imf.org/external/pubs/ft/wp/2012/wp12184.pdf>; Gordon, *supra* note 9.

These benefits are achieved in the interim final rule through a broadly flexible approach that sets clear guidelines on eligible uses of Fiscal Recovery Funds and provides State, local, and Tribal government officials discretion within those eligible uses to direct Fiscal Recovery Funds to areas of greatest need within their jurisdiction. While preserving recipients’ overall flexibility, the interim final rule includes several provisions that implement statutory requirements and will help support use of Fiscal Recovery Funds to achieve the intended benefits. The remainder of this section clarifies how Treasury’s approach to key provisions in the interim final rule will contribute to greater realization of benefits from the program.

- **Revenue Loss:** Recipients will compute the extent of reduction in revenue by comparing actual revenue to a counterfactual trend representing what could have plausibly been expected to occur in the absence of the pandemic. The counterfactual trend begins with the last full fiscal year prior to the public health emergency (as required by statute) and projects forward with an annualized growth adjustment. Treasury’s decision to incorporate a growth adjustment into the calculation of revenue loss ensures that the formula more fully captures revenue shortfalls relative to recipients’ pre-pandemic expectations. Moreover, recipients will have the opportunity to re-calculate revenue loss at several points throughout the program, recognizing that some recipients may experience revenue effects with a lag. This option to re-calculate revenue loss on an ongoing basis should result in more support for recipients to avoid harmful cutbacks in future years. In calculating revenue loss, recipients will look at general revenue in the aggregate, rather than on a source-by-source basis. Given that recipients may have experienced offsetting changes in revenues across sources, Treasury’s approach provides a more accurate representation of the effect of the pandemic on overall revenues.

- **Premium Pay:** Per the statute, recipients have broad latitude to designate critical infrastructure sectors and make grants to third-party employers for the purpose of providing premium pay or otherwise respond to essential workers. While the interim final rule generally preserves the flexibility in the statute, it does add a requirement that recipients give written justification in the case that premium pay would increase a worker’s annual pay above a certain threshold. To set this threshold, Treasury analyzed data

from the Bureau of Labor Statistics to determine a level that would not require further justification for premium pay to the vast majority of essential workers, while requiring higher scrutiny for provision of premium pay to higher-earners who, even without premium pay, would likely have greater personal financial resources to cope with the effects of the pandemic. Treasury believes the threshold in the interim final rule strikes the appropriate balance between preserving flexibility and helping encourage use of these resources to help those in greatest need. The interim final rule also requires that eligible workers have regular in-person interactions or regular physical handling of items that were also handled by others. This requirement will also help encourage use of financial resources for those who have endured the heightened risk of performing essential work.

- *Withholding of Payments to Recipients:* Treasury believes that for the vast majority of recipient entities, it will be appropriate to receive funds in two separate payments. As discussed above, withholding of payments ensures that recipients can adapt spending plans to evolving economic conditions and that at least some of the economic benefits will be realized in 2022 or later. However, consistent with authorities granted to Treasury in the statute, Treasury recognizes that a subset of States with significant remaining elevation in the unemployment rate could face heightened additional near-term needs to aid unemployed workers and stimulate the recovery. Therefore, for a subset of State governments, Treasury will not withhold any funds from the first payment. Treasury believes that this approach strikes the appropriate balance between the general reasons to provide funds in two payments and the heightened additional near-term needs in specific States. As discussed above, Treasury set a threshold based on historical analysis of unemployment rates in recessions.

- *Hiring Public Sector Employees:* The interim final rule states explicitly that recipients may use funds to restore their workforces up to pre-pandemic levels. Treasury believes that this statement is beneficial because it eliminates any uncertainty that could cause delays or otherwise negatively impact restoring public sector workforces (which, at time of publication, remain significantly below pre-pandemic levels).

Finally, the interim final rule aims to promote and streamline the provision of assistance to individuals and communities in greatest need,

particularly communities that have been historically disadvantaged and have experienced disproportionate impacts of the COVID-19 crisis. Targeting relief is in line with Executive Order 13985, “Advancing Racial Equity and Support for Underserved Communities Through the Federal Government,” which laid out an Administration-wide priority to support “equity for all, including people of color and others who have been historically underserved, marginalized, and adversely affected by persistent poverty and inequality.”¹⁸⁵ To this end, the interim final rule enumerates a list of services that may be provided using Fiscal Recovery Funds in low-income areas to address the disproportionate impacts of the pandemic in these communities; establishes the characteristics of essential workers eligible for premium pay and encouragement to serve workers based on financial need; provides that recipients may use Fiscal Recovery Funds to restore (to pre-pandemic levels) state and local workforces, where women and people of color are disproportionately represented;¹⁸⁶ and targets investments in broadband infrastructure to unserved and underserved areas. Collectively, these provisions will promote use of resources to facilitate the provision of assistance to individuals and communities with the greatest need.

Analysis of Costs. This regulatory action will generate administrative costs relative to a pre-statutory baseline. This includes, chiefly, costs required to administer Fiscal Recovery Funds, oversee subrecipients and beneficiaries, and file periodic reports with Treasury. It also requires States to allocate Fiscal Recovery Funds to nonentitlement units, which are smaller units of local government that are statutorily required to receive their funds through States.

Treasury expects that the administrative burden associated with this program will be moderate for a grant program of its size. Treasury expects that most recipients receive direct or indirect funding from Federal Government programs and that many

have familiarity with how to administer and report on Federal funds or grant funding provided by other entities. In particular, States, territories, and large localities will have received funds from the CRF and Treasury expects them to rely heavily on established processes developed last year or through prior grant funding, mitigating burden on these governments.

Treasury expects to provide technical assistance to defray the costs of administration of Fiscal Recovery Funds to further mitigate burden. In making implementation choices, Treasury has hosted numerous consultations with a diverse range of direct recipients—States, small cities, counties, and Tribal governments—along with various communities across the United States, including those that are underserved. Treasury lacks data to estimate the precise extent to which this interim final rule generates administrative burden for State, local, and Tribal governments, but seeks comment to better estimate and account for these costs, as well as on ways to lessen administrative burdens.

Executive Order 13132

Executive Order 13132 (entitled Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on State, local, and Tribal governments, and is not required by statute, or preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. This interim final rule does not have federalism implications within the meaning of the Executive order and does not impose substantial, direct compliance costs on State, local, and Tribal governments or preempt state law within the meaning of the Executive order. The compliance costs are imposed on State, local, and Tribal governments by sections 602 and 603 of the Social Security Act, as enacted by the ARPA. Notwithstanding the above, Treasury has engaged in efforts to consult and work cooperatively with affected State, local, and Tribal government officials and associations in the process of developing the interim final rule. Pursuant to the requirements set forth in section 8(a) of Executive Order 13132, Treasury certifies that it has complied with the requirements of Executive Order 13132.

Administrative Procedure Act

The Administrative Procedure Act (APA), 5 U.S.C. 551 *et seq.*, generally requires public notice and an opportunity for comment before a rule

¹⁸⁵ Executive Order on Advancing Racial Equity and Support for Underserved Communities through the Federal Government (Jan. 20, 2021) (86 FR 7009, January 25, 2021), <https://www.whitehouse.gov/briefing-room/presidential-actions/2021/01/20/executive-order-advancing-racial-equity-and-support-for-underserved-communities-through-the-federal-government/> (last visited May 9, 2021).

¹⁸⁶ David Cooper, Mary Gable & Algernon Austin, Economic Policy Institute Briefing Paper, The Public-Sector Jobs Crisis: Women and African Americans hit hardest by job losses in state and local governments, <https://www.epi.org/publication/bp339-public-sector-jobs-crisis> (last visited May 9, 2021).

becomes effective. However, the APA provides that the requirements of 5 U.S.C. 553 do not apply “to the extent that there is involved . . . a matter relating to agency . . . grants.” The interim final rule implements statutory conditions on the eligible uses of the Fiscal Recovery Funds grants, and addresses the payment of those funds, the reporting on uses of funds, and potential consequences of ineligible uses. The rule is thus “both clearly and directly related to a federal grant program.” *National Wildlife Federation v. Snow*, 561 F.2d 227, 232 (D.C. Cir. 1976). The rule sets forth the “process necessary to maintain state . . . eligibility for federal funds,” *id.*, as well as the “method[s] by which states can . . . qualify for federal aid,” and other “integral part[s] of the grant program,” *Center for Auto Safety v. Tiemann*, 414 F. Supp. 215, 222 (D.D.C. 1976). As a result, the requirements of 5 U.S.C. 553 do not apply.

The APA also provides an exception to ordinary notice-and-comment procedures “when the agency for good cause finds (and incorporates the finding and a brief statement of reasons therefor in the rules issued) that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest.” 5 U.S.C. 553(b)(3)(B); *see also* 5 U.S.C. 553(d)(3) (creating an exception to the requirement of a 30-day delay before the effective date of a rule “for good cause found and published with the rule”). Assuming 5 U.S.C. 553 applied, Treasury would still have good cause under sections 553(b)(3)(B) and 553(d)(3) for not undertaking section 553’s requirements. The ARPA is a law responding to a historic economic and

public health emergency; it is “extraordinary” legislation about which “both Congress and the President articulated a profound sense of ‘urgency.’” *Petry v. Block*, 737 F.2d 1193, 1200 (D.C. Cir. 1984). Indeed, several provisions implemented by this interim final rule (sections 602(c)(1)(A) and 603(c)(1)(A)) explicitly provide funds to “respond to the public health emergency,” and the urgency is further exemplified by Congress’s command (in sections 602(b)(6)(B) and 603(b)(7)(A)) that, “[t]o the extent practicable,” funds must be provided to Tribes and cities “not later than 60 days after the date of enactment.” *See Philadelphia Citizens in Action v. Schweiker*, 669 F.2d 877, 884 (3d Cir. 1982) (finding good cause under circumstances, including statutory time limits, where APA procedures would have been “virtually impossible”). Finally, there is an urgent need for States to undertake the planning necessary for sound fiscal policymaking, which requires an understanding of how funds provided under the ARPA will augment and interact with existing budgetary resources and tax policies. Treasury understands that many states require immediate rules on which they can rely, especially in light of the fact that the ARPA “covered period” began on March 3, 2021. The statutory urgency and practical necessity are good cause to forego the ordinary requirements of notice-and-comment rulemaking.

Congressional Review Act

The Administrator of OIRA has determined that this is a major rule for purposes of Subtitle E of the Small Business Regulatory Enforcement and Fairness Act of 1996 (also known as the

Congressional Review Act or CRA) (5 U.S.C. 804(2) *et seq.*). Under the CRA, a major rule takes effect 60 days after the rule is published in the **Federal Register**. 5 U.S.C. 801(a)(3). Notwithstanding this requirement, the CRA allows agencies to dispense with the requirements of section 801 when the agency for good cause finds that such procedure would be impracticable, unnecessary, or contrary to the public interest and the rule shall take effect at such time as the agency promulgating the rule determines. 5 U.S.C. 808(2). Pursuant to section 808(2), for the reasons discussed above, Treasury for good cause finds that a 60-day delay to provide public notice is impracticable and contrary to the public interest.

Paperwork Reduction Act

The information collections associated with State, territory, local, and Tribal government applications materials necessary to receive Fiscal Recovery Funds (*e.g.*, payment information collection and acceptance of award terms) have been reviewed and approved by OMB pursuant to the Paperwork Reduction Act (44 U.S.C. chapter 35) (PRA) emergency processing procedures and assigned control number 1505–0271. The information collections related to ongoing reporting requirements, as discussed in this interim final rule, will be submitted to OMB for emergency processing in the near future. Under the PRA, an agency may not conduct or sponsor and a respondent is not required to respond to, an information collection unless it displays a valid OMB control number.

Estimates of hourly burden under this program are set forth in the table below. Burden estimates below are preliminary.

Reporting	Number of respondents (estimated)	Number of responses per respondent	Total responses	Hours per response	Total burden in hours	Cost to respondent (\$48.80 per hour *)
Recipient Payment Form	5,050	1	5,050	.25 (15 minutes) ...	1,262.5	\$61,610
Acceptance of Award Terms	5,050	1	5,050	.25 (15 minutes) ...	1,262.5	61,610
Title VI Assurances	5,050	1	5,050	.50 (30 minutes) ...	2,525	123,220
Quarterly Project and Expenditure Report.	5,050	4***	20,200	25	505,000	24,644,000
Annual Project and Expenditure Report from NEUs.	TBD	1 per year	† 20,000–40,000	15	300,000–600,000	14,640,000–29,280,000
Annual Recovery Plan Performance report.	418	1 per year	418	100	41,800	2,039,840
Total	(**)	N/A	55,768–75,768	141	851,850–1,151,850	41,570,280–56,210,280

*Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, Accountants and Auditors, on the internet at <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm> (visited March 28, 2020). Base wage of \$33.89/hour increased by 44 percent to account for fully loaded employer cost of employee compensation (benefits, etc.) for a fully loaded wage rate of \$48.80.

**5,050–TBD.

***Per year after first year.

† (Estimate only).

Periodic reporting is required by section 602(c) of Section VI of the Social Security Act and under the interim final rule.

As discussed in Section VIII of this **SUPPLEMENTARY INFORMATION**, recipients of Fiscal Recovery Funds will be required to submit one interim report

and thereafter quarterly Project and Expenditure reports until the end of the award period. Recipients must submit interim reports to Treasury by August

31, 2021. The quarterly Project and Expenditure reports will include financial data, information on contracts and subawards over \$50,000, types of projects funded, and other information regarding a recipient's utilization of the award funds.

Nonentitlement unit recipients will be required to submit annual Project and Expenditure reports until the end of the award period. The initial annual Project and Expenditure report for Nonentitlement unit recipients must be submitted to Treasury by October 31, 2021. The subsequent annual reports must be submitted to Treasury by October 31 each year. States, territories, metropolitan cities, and counties with a population that exceeds 250,000 residents will also be required to submit an annual Recovery Plan Performance report to Treasury. The Recovery Plan Performance report will include descriptions of the projects funded and information on the performance indicators and objectives of the award. Each annual Recovery Plan Performance report must be posted on the public-facing website of the recipient. Treasury will provide additional guidance and instructions on the all the reporting requirements outlined above for the Fiscal Recovery Funds program at a later date.

These and related periodic reporting requirements are under consideration and will be submitted to OMB for approval under the PRA emergency provisions in the near future.

Treasury invites comments on all aspects of the reporting and recordkeeping requirements including: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. Comments should be sent by the comment deadline to the www.regulations.gov docket with a copy to the Office of Information and Regulatory Affairs, U.S. Office of Management and Budget, 725 17th Street NW, Washington, DC 20503; or email to oira_submission@omb.eop.gov.

Regulatory Flexibility Analysis

The Regulatory Flexibility Act (RFA) generally requires that when an agency issues a proposed rule, or a final rule

pursuant to section 553(b) of the Administrative Procedure Act or another law, the agency must prepare a regulatory flexibility analysis that meets the requirements of the RFA and publish such analysis in the **Federal Register**. 5 U.S.C. 603, 604.

Rules that are exempt from notice and comment under the APA are also exempt from the RFA requirements, including the requirement to conduct a regulatory flexibility analysis, when among other things the agency for good cause finds that notice and public procedure are impracticable, unnecessary, or contrary to the public interest. Since this rule is exempt from the notice and comment requirements of the APA, Treasury is not required to conduct a regulatory flexibility analysis.

List of Subjects in 31 CFR Part 35

Executive compensation, Public health emergency, State and local governments, Tribal governments.

For the reasons stated in the preamble, the Department of the Treasury amends 31 CFR part 35 as follows:

PART 35—PANDEMIC RELIEF PROGRAMS

- 1. The authority citation for part 35 is revised to read as follows:

Authority: 42 U.S.C. 802(f); 42 U.S.C. 803(f); 31 U.S.C. 321; Division N, Title V, Subtitle B, Pub. L. 116–260, 134 Stat. 1182; Section 104A, Pub. L. 103–325, 108 Stat. 2160, as amended (12 U.S.C. 4701 *et seq.*); Pub. L. 117–2, 135 Stat. 4 (42 U.S.C. 802 *et seq.*).

- 2. Revise the part heading to read as set forth above.

- 3. Add subpart A to read as follows:

Subpart A—Coronavirus State and Local Fiscal Recovery Funds

Sec.

- 35.1 Purpose.
- 35.2 Applicability.
- 35.3 Definitions.
- 35.4 Reservation of authority, reporting.
- 35.5 Use of funds.
- 35.6 Eligible uses.
- 35.7 Pensions.
- 35.8 Tax.
- 35.9 Compliance with applicable laws.
- 35.10 Recoupment.
- 35.11 Payments to States.
- 35.12 Distributions to nonentitlement units of local government and units of general local government.

§ 35.1 Purpose.

This subpart implements section 9901 of the American Rescue Plan Act (Subtitle M of Title IX of Pub. L. 117–2), which amends Title VI of the Social Security Act (42 U.S.C. 801 *et*

seq.) by adding sections 602 and 603 to establish the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund.

§ 35.2 Applicability.

This subpart applies to States, territories, Tribal governments, metropolitan cities, nonentitlement units of local government, counties, and units of general local government that accept a payment or transfer of funds made under section 602 or 603 of the Social Security Act.

§ 35.3 Definitions.

As used in this subpart:

Baseline means tax revenue of the recipient for its fiscal year ending in 2019, adjusted for inflation in each reporting year using the Bureau of Economic Analysis's Implicit Price Deflator for the gross domestic product of the United States.

County means a county, parish, or other equivalent county division (as defined by the Census Bureau).

Covered benefits include, but are not limited to, the costs of all types of leave (vacation, family-related, sick, military, bereavement, sabbatical, jury duty), employee insurance (health, life, dental, vision), retirement (pensions, 401(k)), unemployment benefit plans (Federal and State), workers' compensation insurance, and Federal Insurance Contributions Act taxes (which includes Social Security and Medicare taxes).

Covered change means a change in law, regulation, or administrative interpretation. A change in law includes any final legislative or regulatory action, a new or changed administrative interpretation, and the phase-in or taking effect of any statute or rule if the phase-in or taking effect was not prescribed prior to the start of the covered period.

Covered period means, with respect to a State, Territory, or Tribal government, the period that:

(1) Begins on March 3, 2021; and

(2) Ends on the last day of the fiscal year of such State, Territory, or Tribal government in which all funds received by the State, Territory, or Tribal government from a payment made under section 602 or 603 of the Social Security Act have been expended or returned to, or recovered by, the Secretary.

COVID–19 means the Coronavirus Disease 2019.

COVID–19 public health emergency means the period beginning on January 27, 2020 and until the termination of the national emergency concerning the COVID–19 outbreak declared pursuant to the National Emergencies Act (50 U.S.C. 1601 *et seq.*).

Deposit means an extraordinary payment of an accrued, unfunded liability. The term deposit does not refer to routine contributions made by an employer to pension funds as part of the employer's obligations related to payroll, such as either a pension contribution consisting of a normal cost component related to current employees or a component addressing the amortization of unfunded liabilities calculated by reference to the employer's payroll costs.

Eligible employer means an employer of an eligible worker who performs essential work.

Eligible workers means workers needed to maintain continuity of operations of essential critical infrastructure sectors, including health care; emergency response; sanitation, disinfection, and cleaning work; maintenance work; grocery stores, restaurants, food production, and food delivery; pharmacy; biomedical research; behavioral health work; medical testing and diagnostics; home- and community-based health care or assistance with activities of daily living; family or child care; social services work; public health work; vital services to Tribes; any work performed by an employee of a State, local, or Tribal government; educational work, school nutrition work, and other work required to operate a school facility; laundry work; elections work; solid waste or hazardous materials management, response, and cleanup work; work requiring physical interaction with patients; dental care work; transportation and warehousing; work at hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment; work in a mortuary; work in critical clinical research, development, and testing necessary for COVID-19 response.

(1) With respect to a recipient that is a metropolitan city, nonentitlement unit of local government, or county, workers in any additional sectors as each chief executive officer of such recipient may designate as critical to protect the health and well-being of the residents of their metropolitan city, nonentitlement unit of local government, or county; or

(2) With respect to a State, Territory, or Tribal government, workers in any additional sectors as each Governor of a State or Territory, or each Tribal government, may designate as critical to protect the health and well-being of the residents of their State, Territory, or Tribal government.

Essential work means work that:

- (1) Is not performed while teleworking from a residence; and
- (2) Involves:

(i) Regular in-person interactions with patients, the public, or coworkers of the individual that is performing the work; or

(ii) Regular physical handling of items that were handled by, or are to be handled by patients, the public, or coworkers of the individual that is performing the work.

Funds means, with respect to a recipient, amounts provided to the recipient pursuant to a payment made under section 602(b) or 603(b) of the Social Security Act or transferred to the recipient pursuant to section 603(c)(4) of the Social Security Act.

General revenue means money that is received from tax revenue, current charges, and miscellaneous general revenue, excluding refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, agency or private trust transactions, and intergovernmental transfers from the Federal Government, including transfers made pursuant to section 9901 of the American Rescue Plan Act. General revenue does not include revenues from utilities. Revenue from Tribal business enterprises must be included in general revenue.

Intergovernmental transfers means money received from other governments, including grants and shared taxes.

Metropolitan city has the meaning given that term in section 102(a)(4) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(4)) and includes cities that relinquish or defer their status as a metropolitan city for purposes of receiving allocations under section 106 of such Act (42 U.S.C. 5306) for fiscal year 2021.

Net reduction in total spending is measured as the State or Territory's total spending for a given reporting year excluding its spending of funds, subtracted from its total spending for its fiscal year ending in 2019, adjusted for inflation using the Bureau of Economic Analysis's Implicit Price Deflator for the gross domestic product of the United States.

Nonentitlement unit of local government means a "city," as that term is defined in section 102(a)(5) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(5)), that is not a metropolitan city.

Nonprofit means a nonprofit organization that is exempt from Federal income taxation and that is described in section 501(c)(3) of the Internal Revenue Code.

Obligation means an order placed for property and services and entering into

contracts, subawards, and similar transactions that require payment.

Pension fund means a defined benefit plan and does not include a defined contribution plan.

Premium pay means an amount of up to \$13 per hour that is paid to an eligible worker, in addition to wages or remuneration the eligible worker otherwise receives, for all work performed by the eligible worker during the COVID-19 public health emergency. Such amount may not exceed \$25,000 with respect to any single eligible worker. Premium pay will be considered to be in addition to wages or remuneration the eligible worker otherwise receives if, as measured on an hourly rate, the premium pay is:

(1) With regard to work that the eligible worker previously performed, pay and remuneration equal to the sum of all wages and remuneration previously received plus up to \$13 per hour with no reduction, substitution, offset, or other diminishment of the eligible worker's previous, current, or prospective wages or remuneration; or

(2) With regard to work that the eligible worker continues to perform, pay of up to \$13 that is in addition to the eligible worker's regular rate of wages or remuneration, with no reduction, substitution, offset, or other diminishment of the workers' current and prospective wages or remuneration.

Qualified census tract has the same meaning given in 26 U.S.C. 42(d)(5)(B)(ii)(I).

Recipient means a State, Territory, Tribal government, metropolitan city, nonentitlement unit of local government, county, or unit of general local government that receives a payment made under section 602(b) or 603(b) of the Social Security Act or transfer pursuant to section 603(c)(4) of the Social Security Act.

Reporting year means a single year or partial year within the covered period, aligned to the current fiscal year of the State or Territory during the covered period.

Secretary means the Secretary of the Treasury.

State means each of the 50 States and the District of Columbia.

Small business means a business concern or other organization that:

- (1) Has no more than 500 employees, or if applicable, the size standard in number of employees established by the Administrator of the Small Business Administration for the industry in which the business concern or organization operates; and
- (2) Is a small business concern as defined in section 3 of the Small Business Act (15 U.S.C. 632).

Tax revenue means revenue received from a compulsory contribution that is exacted by a government for public purposes excluding refunds and corrections and, for purposes of § 35.8, intergovernmental transfers. Tax revenue does not include payments for a special privilege granted or service rendered, employee or employer assessments and contributions to finance retirement and social insurance trust systems, or special assessments to pay for capital improvements.

Territory means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, or American Samoa.

Tribal enterprise means a business concern:

(1) That is wholly owned by one or more Tribal governments, or by a corporation that is wholly owned by one or more Tribal governments; or

(2) That is owned in part by one or more Tribal governments, or by a corporation that is wholly owned by one or more Tribal governments, if all other owners are either United States citizens or small business concerns, as these terms are used and consistent with the definitions in 15 U.S.C. 657a(b)(2)(D).

Tribal government means the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published by the Bureau of Indian Affairs on January 29, 2021, pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131).

Unemployment rate means the U-3 unemployment rate provided by the Bureau of Labor Statistics as part of the Local Area Unemployment Statistics program, measured as total unemployment as a percentage of the civilian labor force.

Unemployment trust fund means an unemployment trust fund established under section 904 of the Social Security Act (42 U.S.C. 1104).

Unit of general local government has the meaning given to that term in section 102(a)(1) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(1)).

Unserved and underserved households or businesses means one or more households or businesses that are not currently served by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed.

§ 35.4 Reservation of authority, reporting.

(a) *Reservation of authority.* Nothing in this subpart shall limit the authority of the Secretary to take action to enforce conditions or violations of law, including actions necessary to prevent evasions of this subpart.

(b) *Extensions or accelerations of timing.* The Secretary may extend or accelerate any deadline or compliance date of this subpart, including reporting requirements that implement this subpart, if the Secretary determines that such extension or acceleration is appropriate. In determining whether an extension or acceleration is appropriate, the Secretary will consider the period of time that would be extended or accelerated and how the modified timeline would facilitate compliance with this subpart.

(c) *Reporting and requests for other information.* During the covered period, recipients shall provide to the Secretary periodic reports providing detailed accounting of the uses of funds, all modifications to a State or Territory's tax revenue sources, and such other information as the Secretary may require for the administration of this section. In addition to regular reporting requirements, the Secretary may request other additional information as may be necessary or appropriate, including as may be necessary to prevent evasions of the requirements of this subpart. False statements or claims made to the Secretary may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in Federal awards or contracts, and/or any other remedy available by law.

§ 35.5 Use of funds.

(a) *In general.* A recipient may only use funds to cover costs incurred during the period beginning March 3, 2021, and ending December 31, 2024, for one or more of the purposes enumerated in sections 602(c)(1) and 603(c)(1) of the Social Security Act, as applicable, including those enumerated in section § 35.6, subject to the restrictions set forth in sections 602(c)(2) and 603(c)(2) of the Social Security Act, as applicable.

(b) *Costs incurred.* A cost shall be considered to have been incurred for purposes of paragraph (a) of this section if the recipient has incurred an obligation with respect to such cost by December 31, 2024.

(c) *Return of funds.* A recipient must return any funds not obligated by December 31, 2024, and any funds not expended to cover such obligations by December 31, 2026.

§ 35.6 Eligible uses.

(a) *In general.* Subject to §§ 35.7 and 35.8, a recipient may use funds for one or more of the purposes described in paragraphs (b) through (e) of this section

(b) *Responding to the public health emergency or its negative economic impacts.* A recipient may use funds to respond to the public health emergency or its negative economic impacts, including for one or more of the following purposes:

(1) *COVID-19 response and prevention.* Expenditures for the mitigation and prevention of COVID-19, including:

(i) Expenses related to COVID-19 vaccination programs and sites, including staffing, acquisition of equipment or supplies, facilities costs, and information technology or other administrative expenses;

(ii) COVID-19-related expenses of public hospitals, clinics, and similar facilities;

(iii) COVID-19 related expenses in congregate living facilities, including skilled nursing facilities, long-term care facilities, incarceration settings, homeless shelters, residential foster care facilities, residential behavioral health treatment, and other group living facilities;

(iv) Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs and other capital investments in public facilities to meet COVID-19-related operational needs;

(v) Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs and other capital investments in public facilities to meet COVID-19-related operational needs;

(vi) Costs of providing COVID-19 testing and monitoring, contact tracing, and monitoring of case trends and genomic sequencing for variants;

(vii) Emergency medical response expenses, including emergency medical transportation, related to COVID-19;

(viii) Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment;

(ix) Expenses for communication related to COVID-19 vaccination programs and communication or enforcement by recipients of public health orders related to COVID-19;

(x) Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment;

(xi) Expenses for disinfection of public areas and other facilities in

response to the COVID-19 public health emergency;

(xii) Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety;

(xiii) Expenses for quarantining or isolation of individuals;

(xiv) Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions;

(xv) Expenses for treatment of the long-term symptoms or effects of COVID-19, including post-intensive care syndrome;

(xvi) Expenses for the improvement of ventilation systems in congregate settings, public health facilities, or other public facilities;

(xvii) Expenses related to establishing or enhancing public health data systems; and

(xviii) Mental health treatment, substance misuse treatment, and other behavioral health services.

(2) *Public health and safety staff.*

Payroll and covered benefit expenses for public safety, public health, health care, human services, and similar employees to the extent that the employee's time is spent mitigating or responding to the COVID-19 public health emergency.

(3) *Hiring State and local government staff.* Payroll, covered benefit, and other costs associated with the recipient increasing the number of its employees up to the number of employees that it employed on January 27, 2020.

(4) *Assistance to unemployed workers.* Assistance, including job training, for individuals who want and are available for work, including those who have looked for work sometime in the past 12 months or who are employed part time but who want and are available for full-time work.

(5) *Contributions to State unemployment insurance trust funds.* Contributions to an unemployment trust fund up to the level required to restore the unemployment trust fund to its balance on January 27, 2020 or to pay back advances received under Title XII of the Social Security Act (42 U.S.C. 1321) for the payment of benefits between January 27, 2020 and May 17, 2021.

(6) *Small businesses.* Assistance to small businesses, including loans, grants, in-kind assistance, technical assistance or other services, that responds to the negative economic impacts of the COVID-19 public health emergency.

(7) *Nonprofits.* Assistance to nonprofit organizations, including loans, grants, in-kind assistance, technical assistance

or other services, that responds to the negative economic impacts of the COVID-19 public health emergency.

(8) *Assistance to households.*

Assistance programs, including cash assistance programs, that respond to the COVID-19 public health emergency.

(9) *Aid to impacted industries.* Aid to tourism, travel, hospitality, and other impacted industries that responds to the negative economic impacts of the COVID-19 public health emergency.

(10) *Expenses to improve efficacy of public health or economic relief programs.* Administrative costs associated with the recipient's COVID-19 public health emergency assistance programs, including services responding to the COVID-19 public health emergency or its negative economic impacts, that are not federally funded.

(11) *Survivor's benefits.* Benefits for the surviving family members of individuals who have died from COVID-19, including cash assistance to widows, widowers, or dependents of individuals who died of COVID-19.

(12) *Disproportionately impacted populations and communities.* A program, service, or other assistance that is provided in a qualified census tract, that is provided to households and populations living in a qualified census tract, that is provided by a Tribal government, or that is provided to other households, businesses, or populations disproportionately impacted by the COVID-19 public health emergency, such as:

(i) Programs or services that facilitate access to health and social services, including:

(A) Assistance accessing or applying for public benefits or services;

(B) Remediation of lead paint or other lead hazards; and

(C) Community violence intervention programs;

(ii) Programs or services that address housing insecurity, lack of affordable housing, or homelessness, including:

(A) Supportive housing or other programs or services to improve access to stable, affordable housing among individuals who are homeless;

(B) Development of affordable housing to increase supply of affordable and high-quality living units; and

(C) Housing vouchers and assistance relocating to neighborhoods with higher levels of economic opportunity and to reduce concentrated areas of low economic opportunity;

(iii) Programs or services that address or mitigate the impacts of the COVID-19 public health emergency on education, including:

(A) New or expanded early learning services;

(B) Assistance to high-poverty school districts to advance equitable funding across districts and geographies; and

(C) Educational and evidence-based services to address the academic, social, emotional, and mental health needs of students; and

(iv) Programs or services that address or mitigate the impacts of the COVID-19 public health emergency on childhood health or welfare, including:

(A) New or expanded childcare;

(B) Programs to provide home visits by health professionals, parent educators, and social service professionals to individuals with young children to provide education and assistance for economic support, health needs, or child development; and

(C) Services for child welfare-involved families and foster youth to provide support and education on child development, positive parenting, coping skills, or recovery for mental health and substance use.

(c) *Providing premium pay to eligible workers.* A recipient may use funds to provide premium pay to eligible workers of the recipient who perform essential work or to provide grants to eligible employers, provided that any premium pay or grants provided under this paragraph (c) must respond to eligible workers performing essential work during the COVID-19 public health emergency. A recipient uses premium pay or grants provided under this paragraph (c) to respond to eligible workers performing essential work during the COVID-19 public health emergency if it prioritizes low- and moderate-income persons. The recipient must provide, whether for themselves or on behalf of a grantee, a written justification to the Secretary of how the premium pay or grant provided under this paragraph (c) responds to eligible workers performing essential work if the premium pay or grant would increase an eligible worker's total wages and remuneration above 150 percent of such eligible worker's residing State's average annual wage for all occupations or their residing county's average annual wage, whichever is higher.

(d) *Providing government services.* For the provision of government services to the extent of a reduction in the recipient's general revenue, calculated according to paragraphs (d)(1) and (2) of this section.

(1) *Frequency.* A recipient must calculate the reduction in its general revenue using information as-of December 31, 2020, December 31, 2021, December 31, 2022, and December 31, 2023 (each, a calculation date) and following each calculation date.

(2) *Calculation.* A reduction in a recipient's general revenue equals:

$$\text{Max} \{ [\text{Base Year Revenue} * (1 + \text{Growth Adjustment})^{\left(\frac{n_t}{12}\right)}] - \text{Actual General Revenue}_t; 0 \}$$

Where:

Base Year Revenue is the recipient's general revenue for the most recent full fiscal year prior to the COVID-19 public health emergency;

Growth Adjustment is equal to the greater of 4.1 percent (or 0.041) and the recipient's average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency.

n equals the number of months elapsed from the end of the base year to the calculation date.

Actual General Revenue is a recipient's actual general revenue collected during 12-month period ending on each calculation date;

Subscript *t* denotes the specific calculation date.

(e) *To make necessary investments in infrastructure.* A recipient may use funds to make investments in:

(1) *Clean Water State Revolving Fund and Drinking Water State Revolving Fund investments.* Projects or activities of the type that would be eligible under section 603(c) of the Federal Water Pollution Control Act (33 U.S.C. 1383(c)) or section 1452 of the Safe Drinking Water Act (42 U.S.C. 300j-12); or,

(2) *Broadband.* Broadband infrastructure that is designed to provide service to unserved or underserved households and businesses and that is designed to, upon completion:

(i) Reliably meet or exceed symmetrical 100 Mbps download speed and upload speeds; or

(ii) In cases where it is not practicable, because of the excessive cost of the project or geography or topography of the area to be served by the project, to provide service meeting the standards set forth in paragraph (e)(2)(i) of this section:

(A) Reliably meet or exceed 100 Mbps download speed and between at least 20 Mbps and 100 Mbps upload speed; and

(B) Be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.

§ 35.7 Pensions.

A recipient may not use funds for deposit into any pension fund.

§ 35.8 Tax.

(a) *Restriction.* A State or Territory shall not use funds to either directly or indirectly offset a reduction in the net tax revenue of the State or Territory

resulting from a covered change during the covered period.

(b) *Violation.* Treasury will consider a State or Territory to have used funds to offset a reduction in net tax revenue if, during a reporting year:

(1) *Covered change.* The State or Territory has made a covered change that, either based on a reasonable statistical methodology to isolate the impact of the covered change in actual revenue or based on projections that use reasonable assumptions and do not incorporate the effects of macroeconomic growth to reduce or increase the projected impact of the covered change, the State or Territory assesses has had or predicts to have the effect of reducing tax revenue relative to current law;

(2) *Exceeds the de minimis threshold.* The aggregate amount of the measured or predicted reductions in tax revenue caused by covered changes identified under paragraph (b)(1) of this section, in the aggregate, exceeds 1 percent of the State's or Territory's baseline;

(3) *Reduction in net tax revenue.* The State or Territory reports a reduction in net tax revenue, measured as the difference between actual tax revenue and the State's or Territory's baseline, each measured as of the end of the reporting year; and

(4) *Consideration of other changes.*

The aggregate amount of measured or predicted reductions in tax revenue caused by covered changes is greater than the sum of the following, in each case, as calculated for the reporting year:

(i) The aggregate amount of the expected increases in tax revenue caused by one or more covered changes that, either based on a reasonable statistical methodology to isolate the impact of the covered change in actual revenue or based on projections that use reasonable assumptions and do not incorporate the effects of macroeconomic growth to reduce or increase the projected impact of the covered change, the State or Territory assesses has had or predicts to have the effect of increasing tax revenue; and

(ii) Reductions in spending, up to the amount of the State's or Territory's net reduction in total spending, that are in:

(A) Departments, agencies, or authorities in which the State or Territory is not using funds; and

(B) Departments, agencies, or authorities in which the State or Territory is using funds, in an amount equal to the value of the spending cuts in those departments, agencies, or authorities, minus funds used.

(c) *Amount and revenue reduction cap.* If a State or Territory is considered to be in violation pursuant to paragraph (b) of this section, the amount used in violation of paragraph (a) of this section is equal to the lesser of:

(1) The reduction in net tax revenue of the State or Territory for the reporting year, measured as the difference between the State's or Territory's baseline and its actual tax revenue, each measured as of the end of the reporting year; and,

(2) The aggregate amount of the reductions in tax revenues caused by covered changes identified in paragraph (b)(1) of this section, minus the sum of the amounts in identified in paragraphs (b)(4)(i) and (ii).

§ 35.9 Compliance with applicable laws.

A recipient must comply with all other applicable Federal statutes, regulations, and Executive orders, and a recipient shall provide for compliance with the American Rescue Plan Act, this subpart, and any interpretive guidance by other parties in any agreements it enters into with other parties relating to these funds.

§ 35.10 Recoupment.

(a) *Identification of violations*—(1) *In general.* Any amount used in violation of § 35.5, § 35.6, or § 35.7 may be identified at any time prior to December 31, 2026.

(2) *Annual reporting of amounts of violations.* On an annual basis, a recipient that is a State or Territory must calculate and report any amounts used in violation of § 35.8.

(b) *Calculation of amounts subject to recoupment*—(1) *In general.* Except as provided in paragraph (b)(2) of this section, Treasury will calculate any amounts subject to recoupment resulting from a violation of § 35.5, § 35.6, or § 35.7 as the amounts used in violation of such restrictions.

(2) *Violations of § 35.8.* Treasury will calculate any amounts subject to recoupment resulting from a violation of § 35.8, equal to the lesser of:

(i) The amount set forth in § 35.8(c); and,

(ii) The amount of funds received by such recipient.

(c) *Notice.* If Treasury calculates an amount subject to recoupment under paragraph (b) of this section, Treasury will provide the recipient a written notice of the amount subject to recoupment along with an explanation of such amounts.

(d) *Request for reconsideration.* Unless Treasury extends the time period, within 60 calendar days of receipt of a notice of recoupment provided under paragraph (c) of this section, a recipient may submit a written request to Treasury requesting reconsideration of any amounts subject to recoupment under paragraph (b) of this section. To request reconsideration of any amounts subject to recoupment, a recipient must submit to Treasury a written request that includes:

(1) An explanation of why the recipient believes all or some of the amount should not be subject to recoupment; and

(2) A discussion of supporting reasons, along with any additional information.

(e) *Final amount subject to recoupment.* Unless Treasury extends the time period, within 60 calendar days of receipt of the recipient's request for reconsideration provided pursuant to paragraph (d) of this section, the recipient will be notified of the Secretary's decision to affirm, withdraw, or modify the notice of recoupment. Such notification will include an explanation of the decision, including responses to the recipient's supporting reasons and consideration of additional information provided.

(f) *Repayment of funds.* Unless Treasury extends the time period, a recipient shall repay to the Secretary any amounts subject to recoupment in accordance with instructions provided by Treasury:

(1) Within 120 calendar days of receipt of the notice of recoupment provided under paragraph (c) of this section, in the case of a recipient that does not submit a request for reconsideration in accordance with the

requirements of paragraph (d) of this section; or

(2) Within 120 calendar days of receipt of the Secretary's decision under paragraph (e) of this section, in the case of a recipient that submits a request for reconsideration in accordance with the requirements of paragraph (d) of this section.

§ 35.11 Payments to States.

(a) *In general.* With respect to any State or Territory that has an unemployment rate as of the date that it submits an initial certification for payment of funds pursuant to section 602(d)(1) of the Social Security Act that is less than two percentage points above its unemployment rate in February 2020, the Secretary will withhold 50 percent of the amount of funds allocated under section 602(b) of the Social Security Act to such State or territory until the date that is twelve months from the date such initial certification is provided to the Secretary.

(b) *Payment of withheld amount.* In order to receive the amount withheld under paragraph (a) of this section, the State or Territory must submit to the Secretary at least 30 days prior to the date referenced in paragraph (a) the following information:

(1) A certification, in the form provided by the Secretary, that such State or Territory requires the payment to carry out the activities specified in section 602(c) of the Social Security Act and will use the payment in compliance with section 602(c) of the Social Security Act; and,

(2) Any reports required to be filed by that date pursuant to this subpart that have not yet been filed.

§ 35.12 Distributions to nonentitlement units of local government and units of general local government.

(a) *Nonentitlement units of local government.* Each State or Territory that receives a payment from Treasury pursuant to section 603(b)(2)(B) of the Social Security Act shall distribute the amount of the payment to nonentitlement units of government in such State or Territory in accordance

with the requirements set forth in section 603(b)(2)(C) of the Social Security Act and without offsetting any debt owed by such nonentitlement units of local governments against such payments.

(b) *Budget cap.* A State or Territory may not make a payment to a nonentitlement unit of local government pursuant to section 603(b)(2)(C) of the Social Security Act and paragraph (a) of this section in excess of the amount equal to 75 percent of the most recent budget for the nonentitlement unit of local government as of January 27, 2020. A State or Territory shall permit a nonentitlement unit of local government without a formal budget as of January 27, 2020, to provide a certification from an authorized officer of the nonentitlement unit of local government of its most recent annual expenditures as of January 27, 2020, and a State or Territory may rely on such certification for purposes of complying with this paragraph (b).

(c) *Units of general local government.* Each State or Territory that receives a payment from Treasury pursuant to section 603(b)(3)(B)(ii) of the Social Security Act, in the case of an amount to be paid to a county that is not a unit of general local government, shall distribute the amount of the payment to units of general local government within such county in accordance with the requirements set forth in section 603(b)(3)(B)(ii) of the Social Security Act and without offsetting any debt owed by such units of general local government against such payments.

(d) *Additional conditions.* A State or Territory may not place additional conditions or requirements on distributions to nonentitlement units of local government or units of general local government beyond those required by section 603 of the Social Security Act or this subpart.

Laurie Schaffer,

Acting General Counsel.

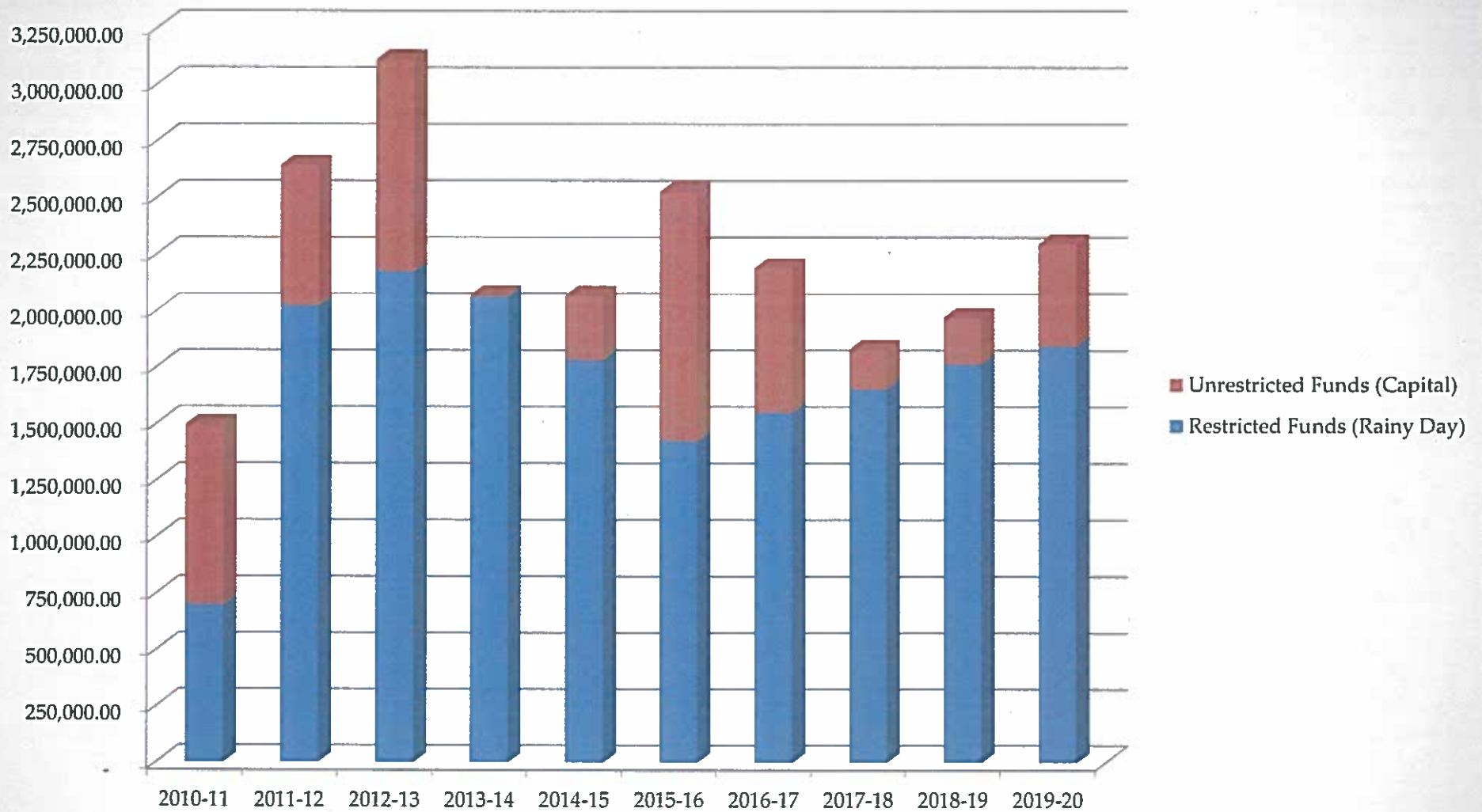
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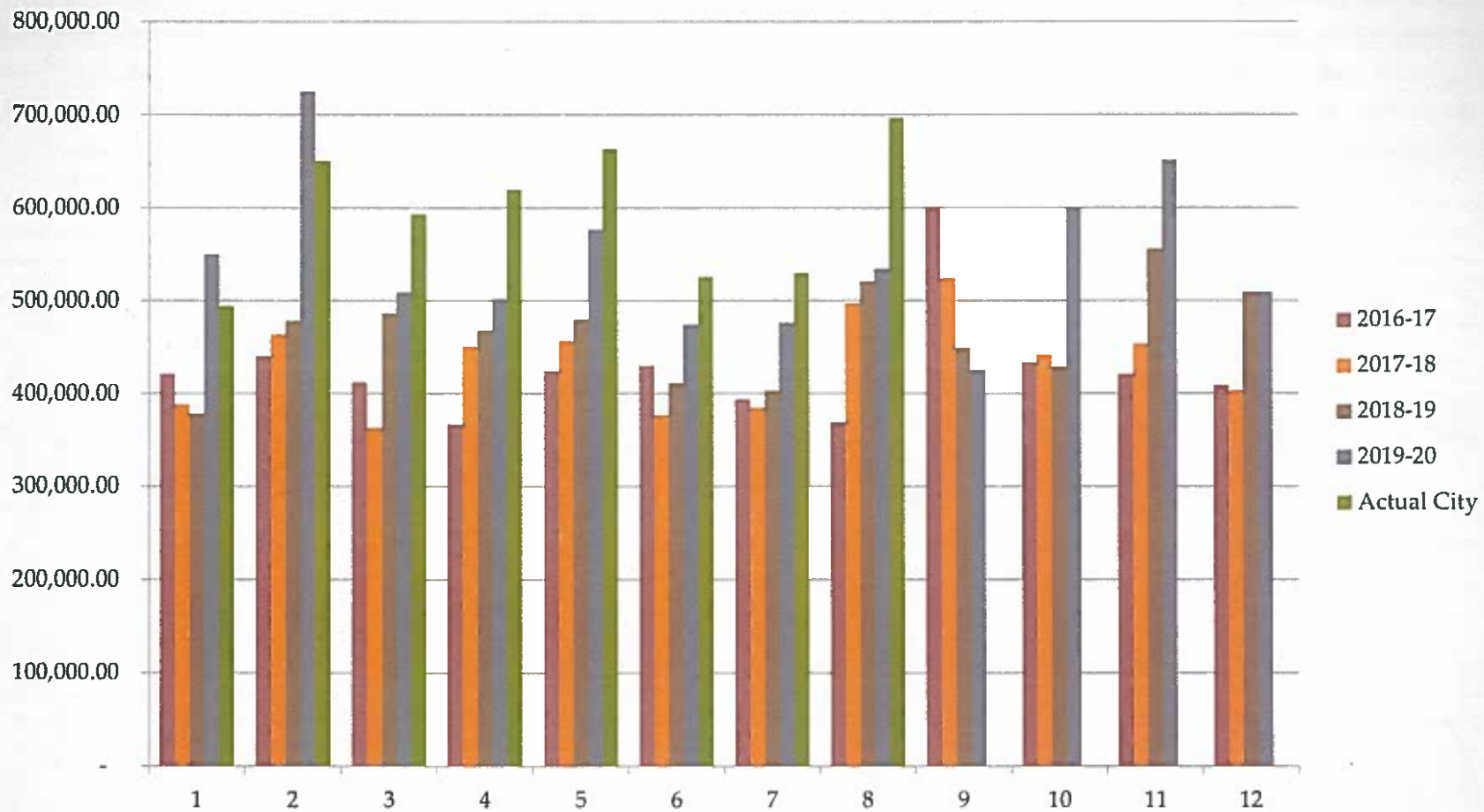


Monthly Finance Report
May 2021

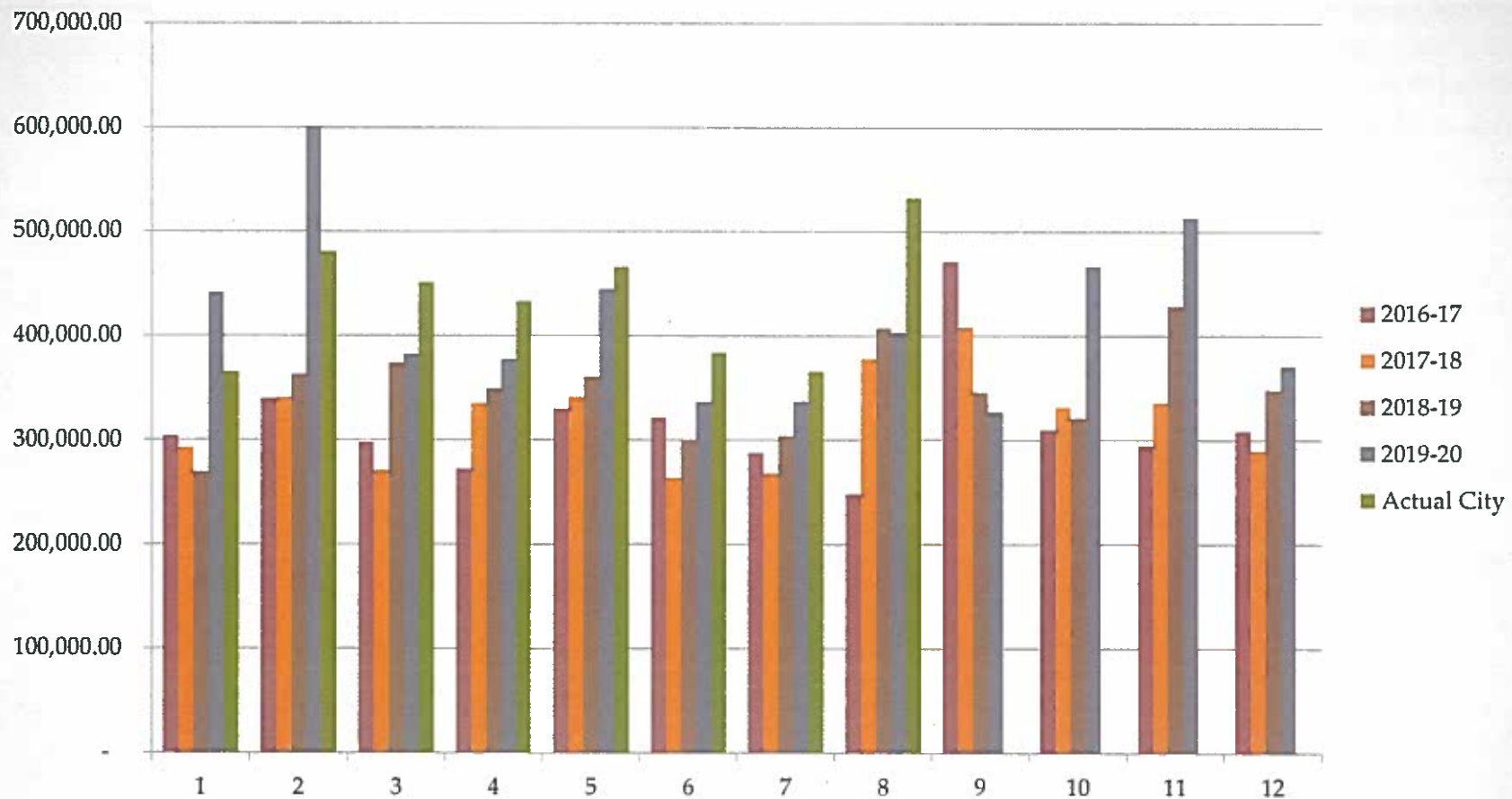
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Fund Balance

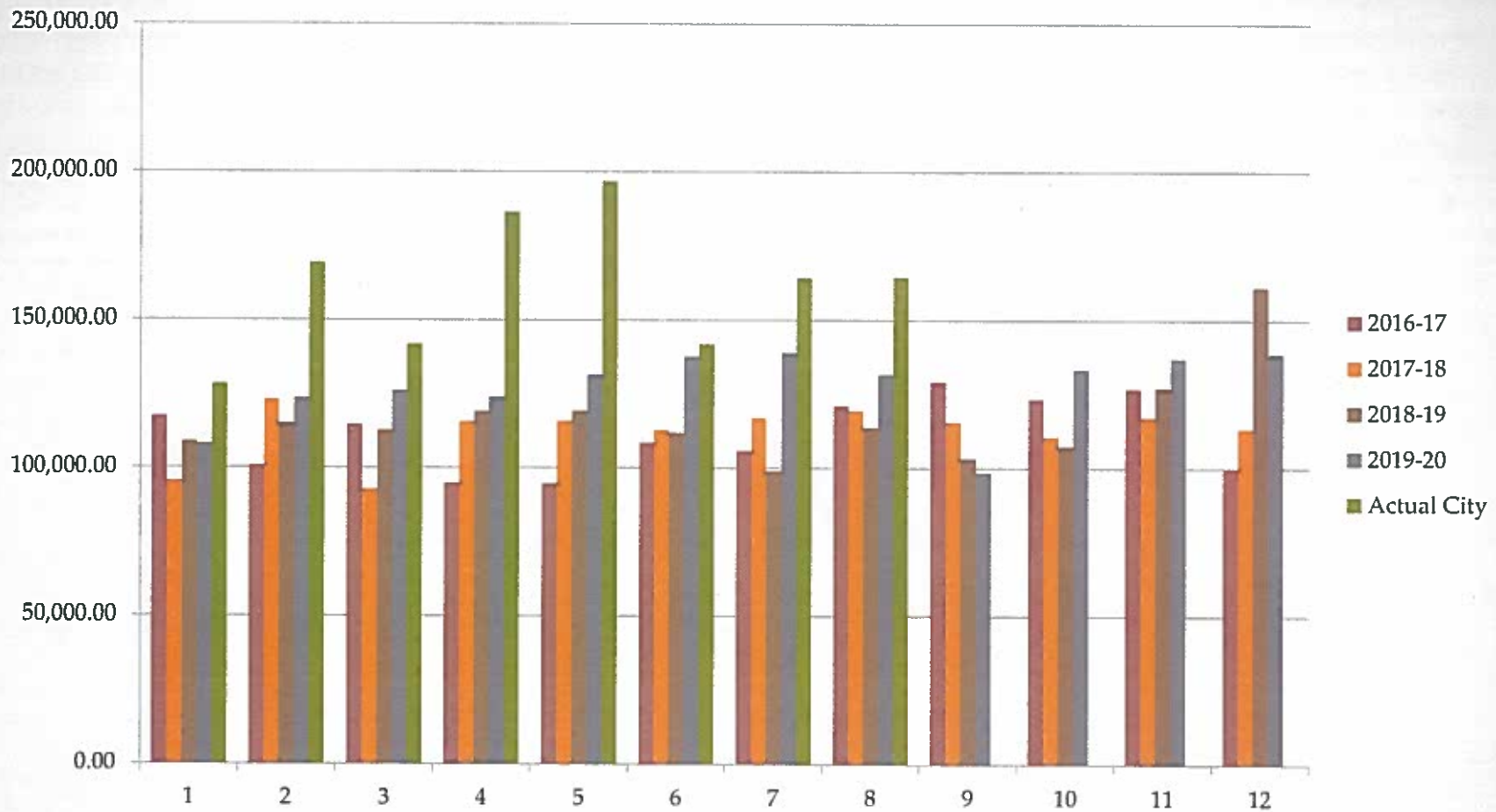


City of Windcrest Total Sales Tax



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	\$5,311,496.53	\$5,544,526.35	\$739,786.51
Garbage	\$1,272,793.40	\$879,295.92	\$27,404.79
Asset Seizure - Federal	\$0.00	\$0.00	\$359.98
County Fire Contribution	\$0.00	\$0.00	\$3,946.07
School Crossing Guard	\$4,502.12	\$81.98	\$14,614.54
Police Donations	\$2,785.08	\$661.80	\$1,699.08
Asset Seizure - State	\$0.00	\$0.00	\$398.32
Police Education Training	\$1,921.15	\$3,887.58	\$6,104.08
Economic Development Corporation	n/a	n/a	\$1,248,742.44
Court Technology	\$8,767.45	\$375.00	\$21,606.65
Court Building Security	\$9,801.38	\$0.00	\$734.03
Hotel / Motel Tax	\$120,296.72	\$0.00	\$355,597.94
Debt Service	\$626,374.20	\$489,500.00	\$0.03
WCCPD	\$518,104.50	\$508,780.10	\$464,492.73
Capital Projects - Streets	\$399,602.03	\$826,487.99	\$44,103.86
Public, Education & Government	\$10,274.83	\$0.00	\$0.00
2019 Series A	\$310.99	\$1,271,467.86	4,280,650.57
2019 series B	\$0.00	\$0.00	0.00
Pooled Cash			<u>\$2,455,526.68</u>
<u>Total Cash (Excluding EDC)</u>			<u>\$8,417,025.86</u>



**Monthly Financial Report (MFR) as of
May 31, 2021**

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Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	\$	360
County Fire Contribution	\$	-
School Crossing Guard	\$	14,615
Police Donations	\$	1,699
Asset Seizure Fund - State	\$	398
Police Education Training Fund	\$	6,104
Court Technology Fund	\$	21,607
Court Building Security Fund	\$	734

May 31, 2021

5/31/2021

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for May 2021

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)	\$ 630,862	\$ 445,801	\$ 5,311,497	\$ 4,914,162	64.27%
Expenditures (2)	\$ 822,421	\$ 586,153	\$ 5,544,526	\$ 4,437,470	70.85%
Net	\$ (191,559)	\$ (140,352)	\$ (233,030)	\$ 476,692	
Garbage Fund:					
Income	\$ 102,432	\$ (1,818)	\$ 1,272,793	\$ 983,876	97.66%
Expenditures	\$ 130,928	\$ 599	\$ 879,296	\$ 563,172	72.20%
	\$ (28,496)	\$ (2,417)	\$ 393,497	\$ 420,704	
Debt Service Fund:					
Income	\$ -	\$ 72,867	\$ 626,374	\$ 598,642	
Transfers In	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ -	\$ -	\$ 489,500	\$ 473,912	
Net	\$ -	\$ 72,867	\$ 136,874	\$ 124,729	
Capital Projects Fund:					
Income	\$ 76,113	\$ 76,411	\$ 399,602	\$ 345,242	
Expenditures	\$ -	\$ 5,116	\$ 826,488	\$ 541,483	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 76,113	\$ 71,295	\$ (426,886)	\$ (196,241)	
2019 Series A					
Income	\$ 33	\$ 47	\$ 311	\$ 39,087	
Expenditures	\$ 548,459	\$ 8,452	\$ 1,271,468	\$ 1,141,725	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ (548,427)	\$ (8,404)	\$ (1,271,157)	\$ (1,102,638)	
2019 Series B					
Income	\$ -	\$ 10	\$ -	\$ 27,829	
Expenditures	\$ -	\$ 569,638	\$ -	\$ 593,445	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ -	\$ (569,628)	\$ -	\$ (565,615)	
Total Funds:					
Income	\$ 809,439	\$ 593,318	\$ 7,610,577	\$ 6,908,838	
Expenditures	\$ 1,501,808	\$ 1,169,958	\$ 9,011,278	\$ 7,751,207	
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ -	
Net All Funds	\$ (692,369)	\$ (576,640)	\$ (1,400,701)	\$ (842,369)	
Sales Tax Collections (Actual Received):					
Crime Control District	\$ 101,194	\$ 76,348	\$ 681,165	\$ 591,084	
EDC	\$ 99,571	\$ 76,408	\$ 681,815	\$ 596,725	
General Fund	\$ 398,284	\$ 305,632	\$ 2,727,267	\$ 2,454,695	
Ad Valorem Tax Offset	\$ 99,571	\$ 76,408	\$ 681,719	\$ 596,725	
For Street Maintenance	\$ 99,571	\$ 76,408	\$ 681,719	\$ 596,725	
Net Sales Tax	\$ 798,191	\$ 611,204	\$ 5,453,685	\$ 4,835,955	
Annexed Area to S.A.	\$ (164,599)	\$ (131,713)	\$ (1,293,484)	\$ (1,021,326)	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Donald Hakala/Rafael Castillo Jr.
Finance Director City Manager

CITY OF WINDCREST FINANCE SUMMARY

For the Period Ending May 2021

	Account	Interest Rate
Frost Bank Accounts:		
Pooled Checking	\$ 2,455,527	0.01%
General Fund Money Market	\$ 587,391	0.01%
General Fund Development Escrow	\$ -	
General Fund Certificate of Deposit	\$ 25,000	0.20%
Garbage Fund Checking	\$ 26,495	0.01%
Garbage Fund Money Market	\$ 477	0.01%
Debt Service Fund	\$ 0	0.01%
Capital Projects Street Fund	\$ 24,932	0.01%
Hotel/Motel Occupancy Tax Fund	\$ 355,598	0.01%
Windcrest Crime Control & Prevention Dist. Fund	\$ 464,493	0.01%
Asset Forfeiture/Seizure Savings (Federal)	\$ 360	0.01%
School Crossing Guard Savings	\$ 14,615	0.01%
Police Donation Savings	\$ 1,699	0.01%
Asset Forfeiture/Seizure Savings (State)	\$ 398	0.01%
Police Education/Training Savings	\$ 6,104	0.01%
Municipal Court Technology Fund	\$ 21,607	0.01%
Municipal Court Building Security Fund	\$ 734	0.01%
2019 Series A	\$ 4,280,651	0.01%
2019 Series B	\$ -	0.01%
Total - Frost National Bank	\$ 8,266,080	
INVESTMENTS:		
Texpool (breakout by fund on following page)	\$ 140,086	0.0187%
Texpool for Streets	\$ 10,860	0.0187%
Total TexPool	\$ 150,946	
TOTAL ALL FUNDS	\$ 8,417,026	

Texpool Breakout by Fund

Balance		
Fund #	Fund Name	5/31/2021
1	General Fund	127,395.22
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	140,085.52

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-1100	CASH - FROST OPERATING	(224.29)
01-1102	CLAIM ON CASH	1,400,471.91
01-1105	SAVINGS	587,391.29
01-1110	PETTY CASH	1,700.00
01-1111	STORE PETTY CASH	100.00
01-1120	CERT. OF DEPOSIT-RESTRICTED	25,000.00
01-1125	INVESTMENT/TEXPOOL	127,395.22
01-1127	IBC BANK ESCROW	0.00
01-1128	EXPENSE CARD	9,476.81
01-1129	EXPENCE CARD A	1,636.37
01-1130	EXPENCE CARD B	1,860.64
01-1131	EXPENCE CARD C	1,794.92
01-1132	EXPENCE CARD D	1,978.22
01-1133	EXPENCE CARD E	1,924.16
01-1134	EXPENCE CARD F	1,025.04
01-1135	EXPENCE TRAVEL CARD 1	2,382.62
01-1136	EXPENCE TRAVEL CARD 2	1,238.33
01-1137	EXPENCE TRAVEL CARD 3	1,940.46
01-1138	EXPENCE TRAVEL CARD 4	1,152.54
01-1201	PREPAID INSURANCE	0.00
01-1204	PREPAID SALES TAX	0.00
01-1205	PREPAID EMS SERVICE	0.00
01-1210	PREPAID VOLUNTEER PENSION	0.00
01-1215	PREPAID MAINTENANCE CONTRACTS	0.00
01-1310	DUE FROM GARBAGE FUND	0.00
01-1320	DUE FROM ASSET FORF/SEIZ	0.00
01-1325	DUE FROM S C G FUND	0.00
01-1330	DUE FROM COUNTY FIRE CONT	0.00
01-1335	DUE FROM DARE PROGRAM FN	0.00
01-1340	DUE FROM POLICE DONATION ACCT	0.00
01-1345	DUE FROM ASSET SEIZ/STATE	0.00
01-1350	DUE FROM POLICE TRAINING FUND	0.00
01-1351	DUE FROM ROOSEVELT SCHOLARSHIP	0.00
01-1353	DUE FROM COURT TECH. FUND	0.00
01-1354	DUE FROM COURT BLDG. SEC. FUND	0.00
01-1355	DUE FROM EDC	0.00
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	0.00
01-1357	DUE FROM TX TAX NOTES 2002 FUN	0.00
01-1380	DUE FROM WCCPD	0.00
01-1381	DUE FROM TX TAX NOTES 2005	0.00
01-1383	DUE FROM HRA	0.00
01-1501	A/R-ADVALOREM TAXES	68,505.87
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	(288,677.51)
01-1505	ALLOW FOR DOUBTFUL ACCTS	(10,365.63)
01-1510	A/R-SALES TAX	(0.96)
01-1515	A/R-LIQUOR TAX	0.00
01-1562	A/R - GRANT FUNDS	0.00
01-1601	A/R-MISC FEES	(3,365.09)

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-1602	A/R WARRANTS - CITY PORTION	577,355.02
01-1605	A/R-FRANCHISE	0.01
01-1608	A/R - UNAPPLIED CREDITS	0.00
01-1620	A/R-WATER DISTRICT #10	0.00
01-1635	A/R-MISC. II	0.00
01-1636	A/R POST OFFICE PETTY CASH	200.00
		<u>2,511,895.95</u>
		2,511,895.95
		=====
TOTAL ASSETS		2,511,895.95
		=====
LIABILITIES		
=====		
01-2200	WAGES PAYABLE	0.00
01-2205	FED WITHHOLDING	0.00
01-2210	FICA PAYABLE - EMPLOYER	0.00
01-2215	FICA PAYABLE - EMPLOYEE	0.00
01-2220	MEDICARE PAYABLE EMPLOYER	0.00
01-2225	MEDICARE PAYABLE EMPLOYEE	0.00
01-2230	TMRS PAYABLE	(18,624.22)
01-2235	TWC TAXES PAYABLE	0.00
01-2240	TRUSTEE PAYABLE	0.00
01-2242	SEC 457B DEF.COMP. PAYABLE	50.00
01-2245	LIFE INSURANCE PAYABLE	(2,663.03)
01-2246	SHORT TERM DISABILITY	(4,435.12)
01-2248	LEGALSHIELD VOL DED	0.00
01-2250	SUPPLEMENTAL INSURANCE	8,781.96
01-2251	DEPENDENT DENTAL INSURANCE	(4,029.90)
01-2252	DEPENDENT VISION INSURANCE	(1,269.87)
01-2255	DEP HLTH/OPT LIFE PAYABLE	(4,886.66)
01-2256	A/P FSA Med Ded	(135.49)
01-2257	A/P FSA DEP DED	0.00
01-2258	DUE TO EWALD TRACTOR	0.00
01-2259	A/P MISC DED	4,029.85
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	144.70
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	0.00
01-2401	A/P-GENERAL FUND	0.00

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2402	A/P-COMP TO VICTIMS(CVC)	465.41
01-2403	A/P-REHABILITATION(CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE(CJP)	10.00
01-2405	A/P-PERSONNEL TRAIN(JCPT)	62.07
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	4,366.87
01-2411	BOND ESCROW (COURT)	6,652.10
01-2412	A/P-CONTINUING ED(LEOCE)	0.00
01-2413	A/P TIME PAYMENT	175.55
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00
01-2415	A/P FUGITIVE APPREHENSION (FA)	25.00
01-2416	A/P CONSOLIDATED CRT COST(CCC)	44,532.00
01-2417	A/P JUVENILE CRIME(JCD)	13.01
01-2418	A/P FTA FEE (FTA)	1,884.14
01-2420	DEPOSITS-CONTRACTORS	0.00
01-2421	A/P-RESTITUTION	0.00
01-2422	DEPOSITS-VEHICLE STORAGE	2,750.00
01-2423	AP-CHILD SAFETY SEAT & BELT	296.04
01-2424	A/P CORRECTIONAL MGMT (CMI)	1.00
01-2425	DEPOSITS-CIVIC CENTER	2,470.00
01-2426	A/P INDIGENT DEFENSE FEE	388.83
01-2427	DEPOSITS - TACO CABANA	(100.00)
01-2428	A/P - MUNI SVC BUREAU	0.00
01-2429	A/P - STATE TRAFFIC FEES	23,977.62
01-2430	BOND REFUNDS (COURT)	3,176.00
01-2431	A/P - STATE JURY FEE (SJRF)	741.66
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)	1,001.27
01-2436	A/P-LINEBARGER COURT COLLECTIO	29,875.45
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	4.83
01-2438	BONDS APPLIED (COURT)	0.00
01-2440	FROST BANK ESCROW FUNDS	0.00
01-2449	A/P CAPITAL LEASE	0.00
01-2450	A/P LEASE	0.00
01-2451	A/P SALES TAX PAYBACK	0.00
01-2455	A/P VFFP	0.00
01-2470	ACCRUED COMPENSATED ABSENCES	0.00
01-2471	PENDING PRIOR PERIOD AJE	(0.07)
01-2475	ENCUMBRANCES	0.00
01-2476	RESERVE FOR ENCUMBRANCES	0.00
01-2477	PRIOR YEAR ENCUMBRANCES	0.00
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	0.00
01-2501	DEFERRED REVENUE-TAXES	58,738.60
01-2502	DEFERRED REVENUE - OTHER	0.00
01-2503	DEFERRED REVENUE - WARRANTS	288,677.51
TOTAL LIABILITIES		<u>447,147.11</u>

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>EQUITY</u>		
=====		
01-3201	FUND BALANCE	2,297,778.66
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>2,297,778.66</u>
	TOTAL REVENUE	5,311,496.53
	TOTAL EXPENSES	<u>5,544,526.35</u>
	TOTAL INCREASE/(DECREASE) IN FUND BAL. (	233,029.82)
	TOTAL EQUITY & FUND BALANCE	<u>2,064,748.84</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE	2,511,895.95
		=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	8,264,256	8,264,256	630,861.99	5,311,496.53	5,009,408.18	0.00	64.27	2,952,759.46
TOTAL REVENUES	8,264,256	8,264,256	630,861.99	5,311,496.53	5,009,408.18	0.00	64.27	2,952,759.46
<u>EXPENDITURE SUMMARY</u>								
<u>01-ADMINISTRATION</u>								
SALARIES & BENEFITS	257,836	257,836	27,340.89	176,299.00	146,869.56	0.00	68.38	81,536.57
OTHER EXPENSES	95,500	95,500	8,574.12	41,179.64	76,651.04	0.00	43.12	54,320.36
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	353,336	353,336	35,915.01	217,478.64	223,520.60	0.00	61.55	135,856.93
<u>02-POLICE DEPARTMENT</u>								
SALARIES & BENEFITS	2,159,118	2,159,118	245,161.47	1,453,401.90	1,371,879.22	0.00	67.31	705,716.47
OTHER EXPENSES	156,700	156,700	26,974.15	127,003.72	61,957.86	772.64	81.54	28,923.64
CAPITAL EXPENSES	0	0	0.00	755.00	0.00	0.00	0.00	755.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	2,315,818	2,315,818	272,135.62	1,581,160.62	1,433,837.08	772.64	68.31	733,885.11
<u>03-FIRE DEPARTMENT</u>								
SALARIES & BENEFITS	625,273	625,273	81,432.20	455,013.70	145,620.19	0.00	72.77	170,259.76
OTHER EXPENSES	261,300	261,300	14,876.76	257,338.28	156,071.62	11,706.98	102.96	7,745.26
CAPITAL EXPENSES	0	0	8,595.00	8,595.00	0.00	17,531.43	0.00	26,126.43
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	886,573	886,573	104,903.96	720,946.98	301,691.81	29,238.41	84.62	136,368.07
<u>04-SPECIAL SERVICES</u>								
SALARIES & BENEFITS	59,132	59,132	4,834.88	28,504.91	31,412.07	0.00	48.21	30,626.63
OTHER EXPENSES	113,200	113,200	5,743.37	91,758.01	76,961.82	3,750.00	84.37	17,691.99
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 04-SPECIAL SERVICES	172,332	172,332	10,578.25	120,262.92	108,373.89	3,750.00	71.96	48,318.62
<u>06-PARKS & RECREATION</u>								
OTHER EXPENSES	149,500	149,500	8,571.40	64,946.69	62,803.03	0.00	43.44	84,553.31
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 06-PARKS & RECREATION	149,500	149,500	8,571.40	64,946.69	62,803.03	0.00	43.44	84,553.31
<u>07-FLEET MECHANIC</u>								
SALARIES & BENEFITS	61,374	61,374	9,447.97	35,745.17	41,421.37	0.00	58.24	25,628.88
OTHER EXPENSES	109,950	109,950	5,577.58	54,405.67	49,808.24	0.00	49.48	55,544.33
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	171,324	171,324	15,025.55	90,150.84	91,229.61	0.00	52.62	81,173.21

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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
08-COURT								
SALARIES & BENEFITS	377,628	377,628	33,860.38	216,028.48	226,882.34	0.00	57.21	161,599.45
OTHER EXPENSES	37,150	37,150	2,834.37	11,148.21	13,073.61	0.00	30.01	26,001.79
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	414,778	414,778	36,694.75	227,176.69	239,955.95	0.00	54.77	187,601.24
10-FACILITY DIVISION								
OTHER EXPENSES	226,000	226,000	9,060.11	139,877.62	78,351.68	0.00	61.89	86,122.38
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	226,000	226,000	9,060.11	139,877.62	78,351.68	0.00	61.89	86,122.38
11-CIVIC CENTER								
SALARIES & BENEFITS	169,488	169,488	15,258.24	104,022.10	66,777.65	0.00	61.37	65,465.74
OTHER EXPENSES	60,000	60,000	4,078.83	33,861.47	35,523.68	0.00	56.44	26,138.53
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	229,488	229,488	19,337.07	137,883.57	102,301.33	0.00	60.08	91,604.27
14-CONTRACT SERVICES								
OTHER EXPENSES	886,400	886,400	43,194.70	543,366.79	422,766.31	5,775.00	61.95	337,258.21
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	886,400	886,400	43,194.70	543,366.79	422,766.31	5,775.00	61.95	337,258.21
15-TECH SUPPORT								
OTHER EXPENSES	300,500	300,500	21,332.40	239,897.12	181,182.24	0.00	79.83	60,602.88
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 15-TECH SUPPORT	300,500	300,500	21,332.40	239,897.12	181,182.24	0.00	79.83	60,602.88
16-PUBLIC WORKS								
SALARIES & BENEFITS	576,446	576,446	52,832.96	350,555.19	356,729.42	0.00	60.81	225,891.08
OTHER EXPENSES	89,000	89,000	12,004.77	59,102.08	101,651.80	0.00	66.41	29,897.92
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	665,446	665,446	64,837.73	409,657.27	458,381.22	0.00	61.56	255,789.00
17-ANIMAL CONTROL								
SALARIES & BENEFITS	125,318	125,318	11,974.24	76,689.68	73,677.72	0.00	61.20	48,628.58
OTHER EXPENSES	58,800	58,800	5,874.46	26,918.59	25,259.85	0.00	45.78	31,881.41
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	184,118	184,118	17,848.70	103,608.27	98,937.57	0.00	56.27	80,509.99

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	71,952	71,952	4,354.14	43,391.34	46,231.62	0.00	60.31	28,560.79
OTHER EXPENSES	2,385	2,385	400.00	828.30	428.30	0.00	34.73	1,556.70
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	74,337	74,337	4,754.14	44,219.64	46,659.92	0.00	59.49	30,117.49
20-FINANCE								
SALARIES & BENEFITS	334,738	334,738	39,409.34	227,018.17	198,918.12	0.00	67.82	107,719.53
OTHER EXPENSES	40,250	40,250	312.95	23,381.91	25,477.71	0.00	58.09	16,868.09
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	374,988	374,988	39,722.29	250,400.08	224,395.83	0.00	66.78	124,587.62
25-CITY MANAGEMENT								
SALARIES & BENEFITS	196,759	196,759	22,865.98	130,740.98	118,513.80	0.00	66.45	66,018.39
OTHER EXPENSES	10,550	10,550	0.00	5,701.49	6,908.18	0.00	54.04	4,848.51
OTHER INCOME/EXPENSES	0	0	0.00	198,652.54	0.00	0.00	0.00	(198,652.54)
TOTAL 25-CITY MANAGEMENT	207,309	207,309	22,865.98	335,095.01	125,421.98	0.00	161.64	(127,785.64)
26-POOL								
SALARIES & BENEFITS	0	0	0.00	0.00	2,186.61	0.00	0.00	0.00
OTHER EXPENSES	45,800	45,800	778.31	7,049.26	4,039.36	0.00	15.39	38,750.74
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	45,800	45,800	778.31	7,049.26	6,225.97	0.00	15.39	38,750.74
27-POST OFFICE								
SALARIES & BENEFITS	52,580	52,580	5,837.15	32,883.24	27,258.22	0.00	62.54	19,697.06
OTHER EXPENSES	21,800	21,800	1,647.05	5,803.76	23,336.38	0.00	26.62	15,996.24
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	74,380	74,380	7,484.20	38,687.00	50,594.60	0.00	52.01	35,693.30
28-HUMAN RESOURCES								
OTHER EXPENSES	161,000	161,000	6,214.99	56,995.58	61,724.49	0.00	35.40	104,004.42
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOURCES	161,000	161,000	6,214.99	56,995.58	61,724.49	0.00	35.40	104,004.42
30-CAPITAL								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	139,212	139,212	81,165.99	215,665.76	157,693.78	106,760.66	231.61	(183,214.33)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	139,212	139,212	81,165.99	215,665.76	157,693.78	106,760.66	231.61	(183,214.33)
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	8,032,640	8,032,640	822,421.15	5,544,526.35	4,476,048.89	146,296.71	70.85	2,341,816.82
REVENUE OVER/(UNDER) EXPENDITURES	231,616	231,616	(191,559.16)	(233,029.82)	533,359.29	(146,296.71)	163.77-	610,942.64

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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
01-4101 ADVALOREM TAX CURRENT	2,485,395	2,485,395	28,884.52	2,408,269.66	2,310,349.31	0.00	96.90	77,125.34
01-4115 SALES TAX	2,915,356	2,915,356	304,449.51	1,598,384.62	1,380,019.65	0.00	54.83	1,316,971.38
01-4116 SALES TX-AD VALOREM TX OFFSET	728,540	728,540	76,112.37	399,596.12	345,005.00	0.00	54.85	328,943.88
01-4118 HOTEL OCC. TAX FUND TRANSFER	230,000	230,000	0.00	0.00	0.00	0.00	0.00	230,000.00
01-4119 HOTEL OCC.TAX F. TRSFR CAPITAL	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
01-4120 MIXED BEVERAGE GROSS RECEIPTS	26,000	26,000	2,796.97	15,230.09	15,474.71	0.00	58.58	10,769.91
01-4121 HOTEL OCC. TAX SPECIAL EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4201 CPS ENERGY FRANCHISE FEES	496,095	496,095	100,735.39	249,554.25	236,639.54	0.00	50.30	246,540.58
01-4205 AT&T TELECOM FRANCHISE FEES	35,000	35,000	3,350.59	10,297.91	27,805.54	0.00	29.42	24,702.09
01-4210 TIME WARNER CABLE & TEL FEES	75,000	75,000	16,330.51	51,286.97	57,230.47	0.00	68.38	23,713.03
01-4211 TWC - PEG Fee 1%	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4215 OTHER TELECOM FEES	2,400	2,400	356.60	1,292.55	2,337.64	0.00	53.86	1,107.45
01-4230 FRANCHISE FEES -WATER	2,600	2,600	0.00	0.00	0.00	0.00	0.00	2,600.00
01-4301 INTEREST	17,610	17,610	29.97	280.79	17,257.06	0.00	1.59	17,329.21
01-4302 FRANCHISE FEE- SANITATION	1,125	1,125	31.36	221.68	108.23	0.00	19.70	903.32
01-4310 COURT FINES	563,896	563,896	45,220.25	295,108.98	377,393.06	0.00	52.33	268,787.18
01-4320 WINDCREST GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4401 SWIMMING POOL FEES	27,000	27,000	0.00 (	300.00)	0.00	0.00	1.11-	27,300.00
01-4402 SWIMMING POOL CONCESSIONS	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-4403 SWIMMING POOL B-PARTIES	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	5,520	5,520	160.00	3,780.00	2,605.00	0.00	68.48	1,740.00
01-4409 BUILDING PERMIT FEES	210,000	210,000	7,807.90	131,546.95	76,952.18	0.00	62.64	78,453.05
01-4410 FOOD PERMIT FEES	20,000	20,000	200.00	13,485.00	16,462.50	0.00	67.43	6,515.00
01-4411 FIRE DEPARTMENT FEES	0	0	535.00	7,515.01	0.00	0.00	0.00 (	7,515.01)
01-4420 LIQUOR LICENSE FEES	4,000	4,000	0.00	2,860.00	2,737.50	0.00	71.50	1,140.00
01-4425 VEHICLE STORAGE FEES	34,469	34,469	0.00 (	3,092.22)	0.00	0.00	8.97-	37,561.22
01-4430 CIVIC CENTER FEES	28,000	28,000	6,265.00	16,955.00	12,065.00	0.00	60.55	11,045.00
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	15.00	205.00	125.00	0.00	45.56	245.00
01-4440 MISCELLANEOUS FEES	2,000	2,000	114.81	805.59	1,948.95	0.00	40.28	1,194.41
01-4441 ALARM & PERMIT FEES	4,500	4,500	150.00	1,550.00	2,800.00	0.00	34.44	2,950.00
01-4442 PLATTING/ZONING/VAR FEES	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-4444 FOOD HANDLER TRAINING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	0.00	11,503.61	14,583.31	0.00	46.01	13,496.39
01-4451 EDC REIMBURSEMENT	10,000	10,000	0.00	0.00	20,000.00	0.00	0.00	10,000.00
01-4455 WCCPD REIMBURSEMENT	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
01-4460 MISCELLANEOUS INCOME	25,000	25,000	32,484.90	37,802.00	19,161.53	0.00	151.21 (	12,802.00)
01-4461 WORKER'S COMP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4462 DONATIONS FD	0	0	0.00	4,548.25	25,446.44	0.00	0.00 (	4,548.25)
01-4463 DONATIONS SPECIAL EVENTS	0	0	0.00	0.00	1,122.20	0.00	0.00	0.00
01-4470 LEASE OF LAND	135,000	135,000	4,583.34	36,666.72	33,333.36	0.00	27.16	98,333.28
01-4471 LEASE OF BUILDING SPACE	0	0	0.00	1,200.00	1,200.00	0.00	0.00 (	1,200.00)
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	75,000	75,000	0.00	0.00	0.00	0.00	0.00	75,000.00
01-4502 FIRE TRUCK REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4504 COURT SECURITY FUND TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4505 GARBAGE FUND TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4506 CARES ACT 2020 (BEXAR COUNTY)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4513 GRANT PROCEEDS WFD	0	0	248.00	14,942.00	9,245.00	0.00	0.00 (	14,942.00)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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
01-4548 TRANSFER FROM FUNF 03	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8,264,256	8,264,256	630,861.99	5,311,496.53	5,009,408.18	0.00	64.27	2,952,759.46

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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>01-ADMINISTRATION</u>								
<u>SALARIES & BENEFITS</u>								
01-501-010 ADMIN. SALARIES	186,922	186,922	21,691.98	121,871.19	105,553.13	0.00	65.20	65,050.61
01-501-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	600	600	69.24	398.95	392.36	0.00	66.49	201.05
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	34.75	333.84	973.29	0.00	12.36	2,366.16
01-501-030 SOCIAL SECURITY	14,552	14,552	1,557.18	8,810.41	7,780.99	0.00	60.54	5,741.56
01-501-040 HEALTH INSURANCE	35,738	35,738	2,420.62	30,519.53	21,614.98	0.00	85.40	5,218.47
01-501-050 RETIREMENT	13,815	13,815	1,567.12	8,941.96	8,240.88	0.00	64.73	4,872.90
01-501-060 WORKERS' COMPENSATION	2,861	2,861	0.00	4,849.25	1,807.64	0.00	169.50 (	1,988.31)
01-501-070 UNEMPLOYMENT COMPENSATION	648	648	0.00	573.87	506.29	0.00	88.56	74.13
01-501-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	257,836	257,836	27,340.89	176,299.00	146,869.56	0.00	68.38	81,536.57
<u>OTHER EXPENSES</u>								
01-501-120 DUES & SUBSCRIPTIONS	1,000	1,000	19.95	2,278.93	544.29	0.00	227.89 (	1,278.93)
01-501-130 BONDS & TRAINING	6,000	6,000	138.65	1,475.69	3,249.08	0.00	24.59	4,524.31
01-501-151 Contract Svc - Inspections	75,000	75,000	6,450.00	30,000.00	64,030.00	0.00	40.00	45,000.00
01-501-220 FOOD HEALTH OFFICER FEES	0	0	955.00	5,375.00	0.00	0.00	0.00 (	5,375.00)
01-501-420 OFFICE SUPPLIES	4,500	4,500	873.33	1,849.16	2,992.87	0.00	41.09	2,650.84
01-501-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-440 ELECTION SUPPLIES	7,500	7,500	0.00	0.00	4,585.00	0.00	0.00	7,500.00
01-501-500 GENERAL/GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-590 POSTAGE	500	500	137.19	200.86	249.80	0.00	40.17	299.14
01-501-600 OFFICE EQUIPMENT & MAINT	1,000	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00
01-501-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	95,500	95,500	8,574.12	41,179.64	76,651.04	0.00	43.12	54,320.36
<u>CAPITAL EXPENSES</u>								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-501-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	353,336	353,336	35,915.01	217,478.64	223,520.60	0.00	61.55	135,856.93

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	1,144,892	1,144,892	35,248.65	794,410.92	856,061.92	0.00	69.39	350,481.08
01-502-012 CIVILIAN SALARIES	237,822	237,822	117,866.57	166,953.71	52,425.41	0.00	70.20	70,868.29
01-502-014 POLICE SPECIAL ASSIGNMENT SA	9,000	9,000	519.24	2,991.81	2,942.36	0.00	33.24	6,008.19
01-502-015 POL INCENTIVE PAY-BILING & S	3,000	3,000	677.54	3,925.44	4,249.19	0.00	130.85 (	925.44)
01-502-016 CIV.INCENTIVE PAY-BILING & S	2,400	2,400	113.11	378.84	543.47	0.00	15.79	2,021.16
01-502-017 POLICE SALARIES-CERTIFICATIO	12,600	12,600	923.20	6,038.72	5,977.72	0.00	47.93	6,561.28
01-502-018 POLICE EDUCATION PAY	2,100	2,100	415.44	2,049.17	1,292.48	0.00	97.58	50.83
01-502-020 POLICE OVERTIME	90,000	90,000 (	1,147.42)	52,667.11	32,047.27	0.00	58.52	37,332.89
01-502-021 7K HOURS	40,000	40,000	6,577.61	34,740.24	30,956.13	0.00	86.85	5,259.76
01-502-022 CIVILIAN OVERTIME	30,000	30,000	9,782.77	13,371.77	5,562.21	0.00	44.57	16,628.23
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)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-026 HAZARDOUS DUTY PAY	13,440	13,440	826.27	5,232.06	7,085.55	0.00	38.93	8,207.94
01-502-030 SOCIAL SECURITY	97,964	97,964	3,030.96	67,128.27	72,620.35	0.00	68.52	30,835.29
01-502-030CSOCIAL SECURITY CIVILIAN	20,065	20,065	9,892.78	13,946.86	4,611.16	0.00	69.51	6,117.97
01-502-040 HEALTH INSURANCE	246,432	246,432	42,779.85	165,096.94	141,722.77	0.00	66.99	81,335.08
01-502-050 RETIREMENT	93,001	93,001	3,020.81	65,729.40	73,118.51	0.00	70.68	27,271.95
01-502-050CRETIREMENT CIVILIAN	19,048	19,048	9,456.01	13,339.31	4,552.06	0.00	70.03	5,709.16
01-502-060 WORKERS' COMPENSATION	92,818	92,818	4,963.00	40,924.67	71,968.43	0.00	44.09	51,893.47
01-502-070 UNEMPLOYMENT COMPENSATION	4,536	4,536	215.08	4,476.66	4,142.23	0.00	98.69	59.34
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	2,159,118	2,159,118	245,161.47	1,453,401.90	1,371,879.22	0.00	67.31	705,716.47
OTHER EXPENSES								
01-502-120 DUES & SUBSCRIPTIONS	5,000	5,000	353.04	3,276.94	700.30	0.00	65.54	1,723.06
01-502-130 BONDS & TRAINING	7,500	7,500	672.25	2,814.11	787.86	0.00	37.52	4,685.89
01-502-400 CITIZEN'S PATROL	2,500	2,500	0.00	0.00	0.00	0.00	0.00	2,500.00
01-502-420 OFFICE SUPPLIES	5,000	5,000	64.99	4,675.60	1,540.10	0.00	93.51	324.40
01-502-430 MISCELLANEOUS SUPPLIES	900	900	196.96	21,317.71	1,763.29	75.00	2,376.97 (	20,492.71)
01-502-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	246.26	0.00	0.00	0.00 (	246.26)
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	500	500	15,886.00	19,093.56	2,589.80	0.00	3,818.71 (	18,593.56)
01-502-435 K-9 PROGRAM EXPENSES	3,000	3,000	0.00	864.17	0.00	0.00	28.81	2,135.83
01-502-450 LAB FEES/CRIME SCENE SUPP	13,500	13,500	535.00	2,929.10	450.00	0.00	21.70	10,570.90
01-502-480 UNIFORM ALLOWANCE	30,000	30,000 (	2,000.00)	21,233.16	28,477.29	274.94	71.69	8,491.90
01-502-485 WEAPONS & AMMUNITION	3,000	3,000	0.00	2,840.32	0.00	0.00	94.68	159.68
01-502-486 PERSONAL PROTECTIVE EQUIPMEN	10,000	10,000	5,817.54	10,102.06	0.00	422.70	105.25 (	524.76)
01-502-487 VEHICLE EQUIPMENT	1,000	1,000	179.95	179.95	0.00	0.00	18.00	820.05
01-502-489 COMMUNITY SERVICES	7,000	7,000	0.00	48.00	0.00	0.00	0.69	6,952.00
01-502-491 MEMORIAL SERVICES	5,000	5,000	375.42	532.30	0.00	0.00	10.65	4,467.70
01-502-501 MISC. CRIME PREVENTION	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-502-520 BICYCLE PARTS & MAINTENANCE	1,000	1,000	0.00	0.00	244.80	0.00	0.00	1,000.00
01-502-540 VEHICLE FUEL	60,000	60,000	4,893.00	35,635.33	25,390.82	0.00	59.39	24,364.67
01-502-550 PRISONER EXPENSE	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-502-590 POSTAGE	500	500	0.00	1,215.15	13.60	0.00	243.03 (	715.15)

CITY OF WINCREST
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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
01-502-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	156,700	156,700	26,974.15	127,003.72	61,957.86	772.64	81.54	28,923.64
<u>CAPITAL EXPENSES</u>								
01-502-800 CAPITAL EXPENDITURES	0	0	0.00	755.00	0.00	0.00	0.00	(755.00)
TOTAL CAPITAL EXPENSES	0	0	0.00	755.00	0.00	0.00	0.00	(755.00)
<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	 2,315,818	 2,315,818	 272,135.62	 1,581,160.62	 1,433,837.08	 772.64	 68.31	 733,885.11

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<u>03-FIRE DEPARTMENT</u>								
<u>SALARIES & BENEFITS</u>								
01-503-010 FIRE DEPT. SALARIES	389,799	389,799	51,184.92	289,091.52	105,077.99	0.00	74.16	100,707.81
01-503-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-015 FIRE INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-017 FIRE SALARIES-CERTIFICATION	0	0	692.31	4,219.79	0.00	0.00	0.00 (	4,219.79)
01-503-020 FIRE OVERTIME	45,000	45,000	6,619.80	39,566.36	878.35	0.00	87.93	5,433.64
01-503-021 7K HOURS	0	0	0.00	10,887.67	0.00	0.00	0.00 (	10,887.67)
01-503-030 SOCIAL SECURITY	31,522	31,522	4,400.63	25,529.84	7,421.81	0.00	80.99	5,991.93
01-503-040 HEALTH INSURANCE	81,580	81,580	13,219.46	45,739.81	13,857.62	0.00	56.07	35,840.58
01-503-050 RETIREMENT	29,925	29,925	4,045.51	24,902.83	8,230.74	0.00	83.22	5,022.25
01-503-060 WORKERS' COMPENSATION	24,789	24,789	1,269.57	10,159.89	3,126.69	0.00	40.99	14,629.00
01-503-070 UNEMPLOYMENT COMPENSATION	1,458	1,458	0.00	2,035.99	594.66	0.00	139.64 (	577.99)
01-503-080 VOLUNTEER PENSION FUND	21,200	21,200	0.00	2,880.00	6,432.33	0.00	13.58	18,320.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	625,273	625,273	81,432.20	455,013.70	145,620.19	0.00	72.77	170,259.76
<u>OTHER EXPENSES</u>								
01-503-130 TRAINING	16,000	16,000	0.00	42,054.62	14,750.05	4,643.00	291.86 (	30,697.62)
01-503-140 EMPLOYMENT SCREENING	0	0	0.00	0.00 (	2,500.00)	0.00	0.00	0.00
01-503-150 HAZMAT PROGRAM	300	300	0.00	493.79	0.00	0.00	164.60 (	193.79)
01-503-221 MOBILE DATA TERMINAL SERVICE	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-503-226 PAGER MAINTENANCE - FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-227 RADIO CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-229 RADIO MAINTENANCE	7,500	7,500	0.00	85.00 (	22.50)	0.00	1.13	7,415.00
01-503-396 EOC EQUIPMENT & SUPPLIES	5,000	5,000	0.00	6,142.77	1,974.98	0.00	122.86 (	1,142.77)
01-503-420 OFFICE SUPPLIES	8,000	8,000	591.13	10,412.28	5,217.22	1,734.72	151.84 (	4,147.00)
01-503-430 SUPPLIES & EQUIPMENT	32,500	32,500	829.97	32,343.64	12,526.55	504.00	101.07 (	347.64)
01-503-431 EMPLOYEE APPRECIATION LUNCHE	1,500	1,500	0.00	101.95	437.20	0.00	6.80	1,398.05
01-503-450 MEDICAL SUPPLIES	20,000	20,000	150.06	20,757.04	9,932.32	2,239.39	114.98 (	2,996.43)
01-503-460 MEDICAL TRAINING	10,000	10,000	0.00	8,656.58 (	1,285.00)	0.00	86.57	1,343.42
01-503-480 UNIFORM ALLOWANCE	16,000	16,000	2,374.80	9,888.44	13,107.66	0.00	61.80	6,111.56
01-503-503 VEHICLE PARTS - FIRE	20,000	20,000	4,733.40	17,115.38	13,474.21	89.14	86.02	2,795.48
01-503-540 VEHICLE FUEL	16,800	16,800	1,688.84	7,805.24	11,847.22	0.00	46.46	8,994.76
01-503-590 POSTAGE	200	200	6.12	77.22	38.61	0.00	38.61	122.78
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	30,000	30,000	0.00	61,440.27	21,919.87	2,451.74	212.97 (	33,892.01)
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	13,000	13,000	1,903.54	9,015.37	9,363.44	0.00	69.35	3,984.63
01-503-630 DORM - REPAIRS & MAINT	0	0	0.00	509.72	15,353.35	0.00	0.00 (	509.72)
01-503-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-710 TRAVEL	10,000	10,000	0.00	556.05	2,019.36	0.00	5.56	9,443.95
01-503-730 ANNUAL PUMP TESTS	2,500	2,500	715.00	715.00	0.00	0.00	28.60	1,785.00
01-503-740 MAINTENANCE CONTRACTS	22,000	22,000	1,708.90	16,092.54	19,195.65	0.00	73.15	5,907.46
01-503-741 EMS MEDICAL DIRECTION	20,000	20,000	0.00	10,000.00	5,000.00	0.00	50.00	10,000.00
01-503-750 SCBA TESTS	4,000	4,000	175.00	3,075.38	2,036.18	44.99	78.01	879.63
01-503-760 LADDER TESTS	3,000	3,000	0.00	0.00	1,685.25	0.00	0.00	3,000.00
TOTAL OTHER EXPENSES	261,300	261,300	14,876.76	257,338.28	156,071.62	11,706.98	102.96 (	7,745.26)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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>								
01-503-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-801 CAPITAL EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-802 CAPITAL FACILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-803 CAPITAL FLEET	0	0	8,595.00	8,595.00	0.00	17,531.43	0.00 (	26,126.43)
01-503-804 CAPITAL PPE(PERS. PROTECT.EQ	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	8,595.00	8,595.00	0.00	17,531.43	0.00 (	26,126.43)
<u>OTHER INCOME/EXPENSES</u>								
01-503-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-901 TRANSFER TO FUND 22	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	 886,573	 886,573	 104,903.96	 720,946.98	 301,691.81	 29,238.41	 84.62	 136,388.07

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<u>04-SPECIAL SERVICES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-504-009 SALARIES	28,043	28,043	1,534.64	16,430.88	13,523.50	0.00	58.59	11,612.12
01-504-010 SALARIES - MAYOR & COUNCIL	14,400	14,400	2,990.61	10,231.58	16,206.00	0.00	71.05	4,168.42
01-504-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-030 SOCIAL SECURITY	4,012	4,012	228.77	809.73	1,257.69	0.00	20.18	3,202.17
01-504-040 HEALTH INSURANCE	8,962	8,962	0.00	0.00	0.00	0.00	0.00	8,962.00
01-504-050 RETIREMENT	2,764	2,764	42.46	70.93	0.00	0.00	2.57	2,692.96
01-504-060 WORKERS COMPENSATION	789	789	0.00	808.19	306.55	0.00	102.46 (	19.44)
01-504-070 UNEMPLOYMENT COMP	162	162	38.40	153.60	118.33	0.00	94.81	8.40
01-504-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	59,132	59,132	4,834.88	28,504.91	31,412.07	0.00	48.21	30,626.63
<u>OTHER EXPENSES</u>								
01-504-120 DUES & SUBSCRIPTIONS	2,000	2,000	119.99	450.87	1,965.09	0.00	22.54	1,549.13
01-504-140 EMPLOYEE APPRECIATION FUND	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 OFFICE SUPPLIES	1,000	1,000	29.25	29.25	203.87	0.00	2.93	970.75
01-504-440 ELECTION SUPPLIES/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-460 SPECIAL EVENTS	30,000	30,000	191.88	12,367.55	24,268.45	0.00	41.23	17,632.45
01-504-461 ARTVIBE EVENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-465 JULY 4TH EVENT	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-504-470 LIGHT UP	35,000	35,000	0.00	54,273.82	26,810.01	0.00	155.07 (	19,273.82)
01-504-475 50th ANNIVERSARY EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-486 FIREMAN'S PICNIC & WINDFEST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-490 WINDCREST YOUTH ACTIVITIES	1,200	1,200	0.00	0.00	0.00	0.00	0.00	1,200.00
01-504-590 POSTAGE	800	800	0.00	845.61	0.00	0.00	105.70 (	45.61)
01-504-610 NEWSLETTER	15,000	15,000	1,308.67	10,233.78	9,977.55	0.00	68.23	4,766.22
01-504-630 LEGAL ADVERTISING	13,000	13,000	1,091.85	3,275.92	4,642.75	0.00	25.20	9,724.08
01-504-635 ADVERTISING	700	700	2,303.03	3,458.88	3,538.10	0.00	494.13 (	2,758.88)
01-504-645 MAYOR - COUNCIL EXPENSES	0	0	523.70	523.70	2,717.40	0.00	0.00 (	523.70)
01-504-650 MILEAGE & ENTERTAINMENT EXPE	0	0	0.00	0.00	2,838.60	0.00	0.00	0.00
01-504-651 MAYOR EXPENSE	2,000	2,000	0.00	6,058.63	0.00	3,750.00	490.43 (	7,808.63)
01-504-652 PLACE 1- COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-504-653 PLACE 2 - COUNCIL EXPENSE	1,500	1,500	175.00	175.00	0.00	0.00	11.67	1,325.00
01-504-654 PLACE 3 - COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-504-655 PLACE 4 - COUNCIL EXPENSE	1,500	1,500	0.00	65.00	0.00	0.00	4.33	1,435.00
01-504-656 PLACE 5 - COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
TOTAL OTHER EXPENSES	113,200	113,200	5,743.37	91,758.01	76,961.82	3,750.00	84.37	17,691.99
<u>CAPITAL EXPENSES</u>								
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
<u>OTHER INCOME/EXPENSES</u>								
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	172,332	172,332	10,578.25	120,262.92	108,373.89	3,750.00	71.96	48,318.62

CITY OF WINCREST
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06-PARKS & RECREATION								
=====								
OTHER EXPENSES								
01-506-100 UTILITIES	25,000	25,000	2,395.81	20,159.93	10,056.23	0.00	80.64	4,840.07
01-506-130 TRAINING	2,000	2,000	0.00	268.07	0.00	0.00	13.40	1,731.93
01-506-240 CONTRACT MAINTENANCE OUTS	8,000	8,000	0.00	3,790.00	2,000.00	0.00	47.38	4,210.00
01-506-250 CONTRACT MAINT.-GREEN BEL	60,000	60,000	0.00	12,759.67	26,935.73	0.00	21.27	47,240.33
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	3,000	3,000	0.00	0.00	100.28	0.00	0.00	3,000.00
01-506-430 SUPPLIES	7,000	7,000	1,127.69	5,352.25	2,070.84	0.00	76.46	1,647.75
01-506-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-520 EQUIPMENT REPAIR	9,500	9,500	0.00	6,312.51	4,437.77	0.00	66.45	3,187.49
01-506-630 FACILITY MAINTENANCE	20,000	20,000	48.64	6,477.63	12,333.99	0.00	32.39	13,522.37
01-506-631 POND MAINTENANCE	0	0	4,198.70	5,188.34	0.00	0.00	0.00	(5,188.34)
01-506-635 TREES / SHRUBS/LANDSCAPING	15,000	15,000	800.56	4,638.29	4,868.19	0.00	30.92	10,361.71
01-506-640 LITTLE LEAGUE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	149,500	149,500	8,571.40	64,946.69	62,803.03	0.00	43.44	84,553.31
CAPITAL EXPENSES								
01-506-800 CAPITAL EXPENDITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-810 CAPITAL IMPROVEMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-819 PARKS LIGHTS PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-820 PARKS LIGHTS PROJECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-892 INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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	149,500	149,500	8,571.40	64,946.69	62,803.03	0.00	43.44	84,553.31

CITY OF WINCREST
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07-FLEET MECHANIC								
SALARIES & BENEFITS								
01-507-010 MECHANIC SALARIES	41,971	41,971	4,843.20	25,830.40	30,259.71	0.00	61.54	16,140.26
01-507-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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	1,000	1,000	0.00	332.97	595.09	0.00	33.30	667.03
01-507-030 SOCIAL SECURITY	3,287	3,287	370.50	2,001.48	2,037.85	0.00	60.89	1,285.78
01-507-040 HEALTH INSURANCE	8,910	8,910	1,577.71	3,094.24	5,765.14	0.00	34.73	5,815.76
01-507-050 RETIREMENT	3,121	3,121	348.24	1,904.61	2,406.97	0.00	61.03	1,216.41
01-507-060 WORKERS' COMPENSATION	2,585	2,585	2,308.32	2,308.32	220.17	0.00	89.29	276.79
01-507-070 UNEMPLOYMENT COMPENSATION	500	500	0.00	273.15	136.44	0.00	54.63	226.85
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	61,374	61,374	9,447.97	35,745.17	41,421.37	0.00	58.24	25,628.88
OTHER EXPENSES								
01-507-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-130 TRAINING	1,000	1,000	0.00	0.00	405.00	0.00	0.00	1,000.00
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	80.57	0.00	0.00	32.23	169.43
01-507-430 FLEET TOOLS & SUPPLIES	6,000	6,000	1,530.31	8,298.76	4,553.06	0.00	138.31	2,298.76
01-507-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-450 ENVIRONMENTAL FEES	700	700	0.00	453.00	0.00	0.00	64.71	247.00
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	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-502 VEHICLE PARTS-POLICE	13,000	13,000	1,038.82	9,176.51	6,997.64	0.00	70.59	3,823.49
01-507-503 VEHICLE PARTS-FIRE	3,500	3,500	0.00	0.00	408.38	0.00	0.00	3,500.00
01-507-506 VEHICLE PARTS-PARKS & REC	1,000	1,000	99.66	1,041.65	94.33	0.00	104.17	41.65
01-507-508 VEHICLE PARTS-WARRANT OFFICE	0	0	0.00	0.00	33.10	0.00	0.00	0.00
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	10,000	10,000	107.99	5,797.44	4,226.34	0.00	57.97	4,202.56
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	500	500	0.00	195.74	107.32	0.00	39.15	304.26
01-507-520 EQUIPMENT REPAIR	15,000	15,000	945.12	7,353.41	7,223.81	0.00	49.02	7,646.59
01-507-540 VEHICLE FUEL	18,000	18,000	1,783.68	10,131.14	12,165.96	0.00	56.28	7,868.86
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	20,000	20,000	72.00	10,865.68	1,826.41	0.00	54.33	9,134.32
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	4,000	4,000	0.00	0.00	0.00	0.00	0.00	4,000.00
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	0	0	0.00	67.98	0.00	0.00	0.00	67.98
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	15,000	15,000	0.00	943.79	11,271.05	0.00	6.29	14,056.21
01-507-619 VEHICLE OUTSIDE MAINT-INSP	0	0	0.00	0.00	495.84	0.00	0.00	0.00
01-507-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-701 TML STORM DAMAGE	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	0.00	0.00	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	109,950	109,950	5,577.58	54,405.67	49,808.24	0.00	49.48	55,544.33

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<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	 171,324	 171,324	 15,025.55	 90,150.84	 91,229.61	 0.00	 52.62	 81,173.21

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08-COURT								
SALARIES & BENEFITS								
01-508-010 COURT SALARIES	273,147	273,147	26,072.69	164,200.95	167,699.21	0.00	60.11	108,945.77
01-508-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-015 COURT INCENTIVE PAY-BILINGUA	600	600	0.00	179.34	408.53	0.00	29.89	420.66
01-508-017 CERTIFICATION PAY - COURT	0	0	69.24	502.81	369.28	0.00	0.00	502.81
01-508-018 COURT EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-020 COURT OVERTIME	10,000	10,000	241.28	1,100.58	3,678.16	0.00	11.01	8,899.42
01-508-030 SOCIAL SECURITY	22,381	22,381	1,728.85	12,240.46	13,422.85	0.00	54.69	10,140.89
01-508-040 HEALTH INSURANCE	44,718	44,718	4,506.20	22,857.88	27,987.05	0.00	51.12	21,860.12
01-508-050 RETIREMENT	21,248	21,248	1,203.07	9,231.08	11,202.17	0.00	43.45	12,016.58
01-508-060 WORKER'S COMPENSATION	4,400	4,400	0.00	4,849.25	1,246.33	0.00	110.21	449.05
01-508-070 UNEMPLOYMENT COMPENSATION	1,134	1,134	39.05	866.13	868.76	0.00	76.38	267.87
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	377,628	377,628	33,860.38	216,028.48	226,882.34	0.00	57.21	161,599.45
OTHER EXPENSES								
01-508-120 DUES & SUBSCRIPTIONS	500	500	0.00	609.37	391.01	0.00	121.87	109.37
01-508-130 BONDS & TRAINING	7,250	7,250	245.56	845.56	2,834.60	0.00	11.66	6,404.44
01-508-150 JUDGE	5,250	5,250	519.24	3,366.81	3,092.36	0.00	64.13	1,883.19
01-508-160 PROSECUTOR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-165 WARRANT JAIL COSTS	8,500	8,500	0.00	0.00	350.00	0.00	0.00	8,500.00
01-508-170 JURY SERVICE FEES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-180 COURT OF RECORD/STENOGRAPHER	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-508-185 EQUIPMENT MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-420 OFFICE SUPPLIES	9,250	9,250	696.73	3,077.42	4,096.14	0.00	33.27	6,172.58
01-508-431 EMPLOYEE APPRECIATION LUNCHE	300	300	0.00	88.34	122.86	0.00	29.45	211.66
01-508-480 UNIFORM ALLOWANCE	1,600	1,600	1,200.00	1,200.00	81.99	0.00	75.00	400.00
01-508-481 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-540 FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-590 POSTAGE	2,000	2,000	172.84	1,960.71	2,104.65	0.00	98.04	39.29
TOTAL OTHER EXPENSES	37,150	37,150	2,834.37	11,148.21	13,073.61	0.00	30.01	26,001.79
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	414,778	414,778	36,694.75	227,176.69	239,955.95	0.00	54.77	187,601.24

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% 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
10-FACILITY DIVISION								
=====								
OTHER EXPENSES								
01-510-100 UTILITIES	140,000	140,000	3,397.26	78,472.91	37,817.10	0.00	56.05	61,527.09
01-510-115 MOBILE TELEPHONES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-510-170 JANITORIAL SERVICES	27,000	27,000	1,903.00	15,553.00	16,087.37	0.00	57.60	11,447.00
01-510-240 CONTRACT MAINTENANCE	0	0	648.00	773.00	0.00	0.00	0.00	(773.00)
01-510-430 SUPPLIES	12,000	12,000	769.66	3,326.85	6,220.11	0.00	27.72	8,673.15
01-510-630 FACILITY MAINTENANCE	30,000	30,000	2,342.19	40,677.56	17,802.10	0.00	135.59	(10,677.56)
01-510-631 DORM MAINT 421 DALECREST	7,000	7,000	0.00	1,074.30	0.00	0.00	15.35	5,925.70
01-510-632 DORM MAINT 461 GOLFCREST	7,000	7,000	0.00	0.00	0.00	0.00	0.00	7,000.00
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	0.00	0.00	425.00	0.00	0.00	3,000.00
01-510-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	226,000	226,000	9,060.11	139,877.62	78,351.68	0.00	61.89	86,122.38
CAPITAL EXPENSES								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	226,000	226,000	9,060.11	139,877.62	78,351.68	0.00	61.89	86,122.38

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11-CIVIC CENTER								
SALARIES & BENEFITS								
01-511-010 CIVIC CENTER SALARIES	112,723	112,723	10,342.98	73,866.05	50,619.34	0.00	65.53	38,856.46
01-511-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-018 CC EDUCATION PAY	0	0	34.62	199.48	46.16	0.00	0.00	199.48
01-511-020 OVERTIME - CIVIC CENTER	5,000	5,000	1,004.81	5,063.72	1,772.05	0.00	101.27	63.72
01-511-030 SOCIAL SECURITY	9,029	9,029	765.11	5,618.79	3,459.57	0.00	62.23	3,409.93
01-511-040 HEALTH INSURANCE	26,579	26,579	1,686.08	9,546.82	5,741.74	0.00	35.92	17,032.18
01-511-050 RETIREMENT	8,571	8,571	732.16	5,351.38	3,408.78	0.00	62.43	3,220.00
01-511-060 WORKERS' COMPENSATION	7,100	7,100	692.48	3,925.35	1,469.84	0.00	55.28	3,174.88
01-511-070 UNEMPLOYMENT COMPENSATION	486	486	0.00	450.51	260.17	0.00	92.70	35.49
01-511-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	169,488	169,488	15,258.24	104,022.10	66,777.65	0.00	61.37	65,465.74
OTHER EXPENSES								
01-511-100 UTILITIES	27,000	27,000	728.94	6,136.86	9,331.90	0.00	22.73	20,863.14
01-511-430 SUPPLIES	15,000	15,000	2,325.70	4,685.24	7,897.74	0.00	31.23	10,314.76
01-511-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-630 FACILITY MAINTENANCE	18,000	18,000	1,024.19	23,039.37	18,294.04	0.00	128.00	5,039.37
01-511-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	60,000	60,000	4,078.83	33,861.47	35,523.68	0.00	56.44	26,138.53
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	229,488	229,488	19,337.07	137,883.57	102,301.33	0.00	60.08	91,604.27

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<u>14-CONTRACT SERVICES</u>								
=====								
<u>OTHER EXPENSES</u>								
01-514-220 FOOD HEALTH OFFICER FEES	15,000	15,000	0.00	1,045.00	7,540.00	0.00	6.97	13,955.00
01-514-250 LEGAL & CITY ATTORNEY	95,000	95,000	6,400.00	39,120.00	63,111.47	0.00	41.18	55,880.00
01-514-255 SPECIAL LEGAL FEES	190,000	190,000	22,199.20	102,841.15	115,290.83	0.00	54.13	87,158.85
01-514-258 FINANCIAL SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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
01-514-290 AUDIT	30,000	30,000	7,318.00	34,067.00	14,860.00	0.00	113.56 (	4,067.00)
01-514-300 EMS	70,000	70,000	5,000.00	40,000.00	40,000.00	0.00	57.14	30,000.00
01-514-310 MUNICIPAL INSURANCE	140,000	140,000	1,000.00	125,237.96	111,379.62	0.00	89.46	14,762.04
01-514-320 ENGINEER / ARCHITECT	15,000	15,000	0.00	8,504.80	0.00	0.00	56.70	6,495.20
01-514-325 SALES TAX COLLECTION SERVICE	35,000	35,000	0.00	25,754.00	30,398.00	0.00	73.58	9,246.00
01-514-326 SALES TAX-MEIA	250,000	250,000	0.00	125,000.00	0.00	0.00	50.00	125,000.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	12,000.00	12,000.00	0.00	100.00	0.00
01-514-400 CREDIT CARD TERMINAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-403 RECORDS MANAGEMENT	25,000	25,000	372.50	22,260.88	22,070.39	5,775.00	112.14 (	3,035.88)
01-514-405 RECORDS STORAGE RENTAL	8,200	8,200	805.00	6,601.00	5,796.00	0.00	80.50	1,599.00
01-514-410 RECORDS DESTRUCTION	1,200	1,200	100.00	935.00	320.00	0.00	77.92	265.00
TOTAL OTHER EXPENSES	886,400	886,400	43,194.70	543,366.79	422,766.31	5,775.00	61.95	337,258.21
<u>CAPITAL EXPENSES</u>								
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
<u>OTHER INCOME/EXPENSES</u>								
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	886,400	886,400	43,194.70	543,366.79	422,766.31	5,775.00	61.95	337,258.21

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<u>15-TECH SUPPORT</u>								
=====								
<u>OTHER EXPENSES</u>								
01-515-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	202.76	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	95,000	95,000	8,329.69	52,863.97	67,688.67	0.00	55.65	42,136.03
01-515-201 COMPUTER MAINTENANCE	7,000	7,000	906.50	6,279.03	6,498.03	0.00	89.70	720.97
01-515-205 TELECOMMUNICATIONS CONTRACT	40,000	40,000	810.09	6,812.27	10,918.58	0.00	17.03	33,187.73
01-515-210 TELEPHONE MAINT.CONTRACT	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-515-215 MOBILE PHONES CONTRACT	25,000	25,000	2,848.36	20,264.61	15,995.48	0.00	81.06	4,735.39
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	7,000	7,000	17.86	17.86	17,970.86	0.00	0.26	6,982.14
01-515-286 CONTRACTSERVICES - IT	90,000	90,000	8,419.90	135,481.51	51,992.51	0.00	150.54	45,481.51
01-515-332 WEBSITE MAINTENANCE	6,500	6,500	0.00	5,002.48	137.50	0.00	76.96	1,497.52
01-515-333 CLOUD HOSTING FEES	0	0	0.00	0.00	887.76	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	27,000	27,000	0.00	13,175.39	9,165.09	0.00	48.80	13,824.61
01-515-520 EQUIPMENT REPAIR	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	300,500	300,500	21,332.40	239,897.12	181,182.24	0.00	79.83	60,602.88
<u>CAPITAL EXPENSES</u>								
01-515-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
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	300,500	300,500	21,332.40	239,897.12	181,182.24	0.00	79.83	60,602.88

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16-PUBLIC WORKS								
=====								
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	399,200	399,200	33,309.06	225,672.93	236,859.42	0.00	56.53	173,527.22
01-516-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	600	600	69.24	398.95	392.36	0.00	66.49	201.05
01-516-018 P.W. EDUCATION PAY	0	0	0.00	0.00	150.02	0.00	0.00	0.00
01-516-020 PUBLIC WORKS OVERTIME	10,000	10,000	736.69	8,981.96	9,501.04	0.00	89.82	1,018.04
01-516-030 SOCIAL SECURITY	34,200	34,200	2,601.14	17,821.60	19,537.80	0.00	52.11	16,377.95
01-516-040 HEALTH INSURANCE	79,912	79,912	11,355.75	67,236.33	68,842.38	0.00	84.14	12,675.67
01-516-050 RETIREMENT	32,467	32,467	2,452.87	16,476.46	19,302.70	0.00	50.75	15,990.76
01-516-060 WORKERS' COMPENSATION	13,447	13,447	2,308.21	12,814.95	944.20	0.00	95.30	632.40
01-516-070 UNEMPLOYMENT COMPENSATION	1,620	1,620	0.00	1,152.01	1,199.50	0.00	71.11	467.99
01-516-080 CONTRACT LABOR	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-516-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	576,446	576,446	52,832.96	350,555.19	356,729.42	0.00	60.81	225,891.08
OTHER EXPENSES								
01-516-100 UTILITIES	25,000	25,000	3,929.56	11,384.59	18,721.74	0.00	45.54	13,615.41
01-516-130 TRAINING	2,500	2,500	0.00	0.00	424.68	0.00	0.00	2,500.00
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	5,000	5,000	5,765.00	8,860.25	800.00	0.00	177.21	3,860.25
01-516-430 SUPPLIES	15,000	15,000	779.76	9,990.43	8,532.90	0.00	66.60	5,009.57
01-516-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	91.94	0.00	0.00	0.00
01-516-480 UNIFORM ALLOWANCE	18,000	18,000	263.59	6,523.90	15,474.62	0.00	36.24	11,476.10
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	43.98	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	4,500	4,500	0.00	1,257.42	0.00	0.00	27.94	3,242.58
01-516-530 STREET SIGNS & MARKERS	9,000	9,000	0.00	12,392.55	5,462.04	0.00	137.70	3,392.55
01-516-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-630 FACILITIES MAINTENANCE	10,000	10,000	27.86	3,896.12	4,780.46	0.00	38.96	6,103.88
01-516-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	44,559.76	0.00	0.00	0.00
01-516-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	3,609.04	0.00	0.00	0.00
01-516-710 STREET CRACK FILLING MATERIA	0	0	1,239.00	4,796.82	0.00	0.00	0.00	4,796.82
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	89,000	89,000	12,004.77	59,102.08	101,651.80	0.00	66.41	29,897.92
CAPITAL EXPENSES								
01-516-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-810 STREET CAPITAL REPAIRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-890 STREET SWEEPER PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-892 STREET SWEEPER INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-516-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	665,446	665,446	64,837.73	409,657.27	458,381.22	0.00	61.56	255,789.00

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AS OF: MAY 31ST, 2021

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>17-ANIMAL CONTROL</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-517-010 SALARIES-ANIMAL CONTROL	77,798	77,798	8,087.09	51,266.47	46,945.84	0.00	65.90	26,531.67
01-517-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-013 Salaries - Animal on call	3,600	3,600	276.92	2,254.92	2,353.82	0.00	62.64	1,345.08
01-517-020 OVERTIME-ANIMAL CONTROL	7,000	7,000	141.44	1,922.09	2,965.48	0.00	27.46	5,077.91
01-517-030 SOCIAL SECURITY	6,900	6,900	657.73	4,298.93	4,189.75	0.00	62.30	2,601.23
01-517-040 HEALTH INSURANCE	17,719	17,719	2,192.89	12,558.55	11,488.46	0.00	70.88	5,160.45
01-517-050 RETIREMENT	6,551	6,551	618.17	4,100.72	4,126.08	0.00	62.60	2,449.92
01-517-060 WORKER'S COMPENSATION	5,426	5,426	0.00	0.00	1,390.02	0.00	0.00	5,426.32
01-517-070 UNEMPLOYMENT COMPENSATION	324	324	0.00	288.00	218.27	0.00	88.89	36.00
TOTAL SALARIES & BENEFITS	125,318	125,318	11,974.24	76,689.68	73,677.72	0.00	61.20	48,628.58
<u>OTHER EXPENSES</u>								
01-517-230 VET/INPOUNDING/SHELTER	28,900	28,900	5,074.46	20,516.78	12,449.09	0.00	70.99	8,383.22
01-517-231 INPOUNDING/SHELTER	24,400	24,400	0.00	4,320.00	11,497.11	0.00	17.70	20,080.00
01-517-240 TRAINING & CERTIFICATION	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-517-420 EQUIPMENT	2,100	2,100	0.00	547.35	32.41	0.00	26.06	1,552.65
01-517-430 SUPPLIES	900	900	0.00	439.46	686.24	0.00	48.83	460.54
01-517-433 IT SOFTWARE HARDWARE &SUPP	0	0	0.00	295.00	595.00	0.00	0.00	295.00
01-517-480 UNIFORMS	1,000	1,000	800.00	800.00	0.00	0.00	80.00	200.00
TOTAL OTHER EXPENSES	58,800	58,800	5,874.46	26,918.59	25,259.85	0.00	45.78	31,881.41
<u>CAPITAL EXPENSES</u>								
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
<u>OTHER INCOME/EXPENSES</u>								
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	184,118	184,118	17,848.70	103,608.27	98,937.57	0.00	56.27	80,509.99

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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
19-CODE ENFORCEMENT								
SALARIES & BENEFITS								
01-519-010 INSPECTION SALARIES	51,189	51,189	5,639.20	31,266.76	28,186.07	0.00	61.08	19,922.04
01-519-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	0	0	1.37	3.43	2.32	0.00	0.00	3.43
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	46.26	263.43	606.42	0.00	14.64	1,536.57
01-519-026 HAZARDOUS DUTY PAY	0	0	32.32	41.56	0.00	0.00	0.00	41.56
01-519-030 SOCIAL SECURITY	4,054	4,054	461.76	2,486.41	2,407.93	0.00	61.34	1,567.23
01-519-040 HEALTH INSURANCE	8,907	8,907	2,261.44	6,810.51	11,423.84	0.00	76.46	2,096.49
01-519-050 RETIREMENT	3,848	3,848	434.67	2,375.23	2,369.99	0.00	61.72	1,473.08
01-519-060 WORKER'S COMPENSATION	1,992	1,992	0.00	0.00	1,109.45	0.00	0.00	1,992.38
01-519-070 UNEMPLOYMENT COMPENSATION	162	162	0.00	144.01	125.60	0.00	88.90	17.99
TOTAL SALARIES & BENEFITS	71,952	71,952	4,354.14	43,391.34	46,231.62	0.00	60.31	28,560.79
OTHER EXPENSES								
01-519-120 DUES & SUBSCRIPTIONS	135	135	0.00	0.00	0.00	0.00	0.00	135.00
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	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-150 CONTRACT SERVICES - INSPECTI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-420 OFFICE SUPPLIES	750	750	0.00	428.30	428.30	0.00	57.11	321.70
01-519-430 SUPPLIES & EQUIPMENT	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-480 UNIFORMS	500	500	400.00	400.00	0.00	0.00	80.00	100.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	2,385	2,385	400.00	828.30	428.30	0.00	34.73	1,556.70
CAPITAL EXPENSES								
01-519-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-519-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	74,337	74,337	4,754.14	44,219.64	46,659.92	0.00	59.49	30,117.49

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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
20-FINANCE								
SALARIES & BENEFITS								
01-520-010 FINANCE SALARIES	254,669	254,669	29,148.15	169,116.78	148,187.37	0.00	66.41	85,551.99
01-520-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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	600	600	69.24	398.95	392.36	0.00	66.49	201.05
01-520-020 FINANCE OVERTIME	3,000	3,000	0.00	93.10	684.07	0.00	3.10	2,906.90
01-520-030 FINANCE SOCIAL SECURITY	19,554	19,554	2,232.42	12,959.43	12,411.80	0.00	66.28	6,594.24
01-520-040 FINANCE HEALTH INSURANCE	35,830	35,830	5,858.81	27,303.84	23,276.25	0.00	76.20	8,526.16
01-520-050 FINANCE RETIREMENT	18,520	18,520	2,100.72	12,407.85	12,235.45	0.00	67.00	6,111.78
01-520-060 WORKER'S COMPENSATION	1,918	1,918	0.00	4,041.06	1,074.12	0.00	210.73 (	2,123.43)
01-520-070 UNEMPLOYMENT COMPENSATION	648	648	0.00	697.16	656.70	0.00	107.59 (	49.16)
01-520-095 TERMINATION PAY-OUT - FINANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	334,738	334,738	39,409.34	227,018.17	198,918.12	0.00	67.82	107,719.53
OTHER EXPENSES								
01-520-120 DUES & SUBSCRIPTIONS	750	750	0.00	1,172.68	801.64	0.00	156.36 (	422.68)
01-520-130 BONDS & TRAINING	5,500	5,500	0.00	810.92	2,293.42	0.00	14.74	4,689.08
01-520-260 DUES & FEES- BCAD	13,000	13,000	0.00	8,610.00	6,742.00	0.00	66.23	4,390.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	14,000	14,000	0.00	9,435.01	11,950.01	0.00	67.39	4,564.99
01-520-420 OFFICE SUPPLIES	6,000	6,000	312.95	2,344.30	3,590.64	0.00	39.07	3,655.70
01-520-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-590 POSTAGE	1,000	1,000	0.00	1,009.00	100.00	0.00	100.90 (	9.00)
01-520-600 OFFICE EQUIP. & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	40,250	40,250	312.95	23,381.91	25,477.71	0.00	58.09	16,868.09
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	374,988	374,988	39,722.29	250,400.08	224,395.83	0.00	66.78	124,587.62

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25-CITY MANAGEMENT								
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	160,557	160,557	18,691.95	107,841.76	97,360.23	0.00	67.17	52,715.04
01-525-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	12,393	12,393	1,337.48	6,985.28	6,821.49	0.00	56.37	5,407.49
01-525-040 HEALTH INSURANCE	9,360	9,360	1,486.75	7,088.55	5,960.26	0.00	75.73	2,271.45
01-525-050 RETIREMENT	11,765	11,765	1,349.80	7,873.20	7,603.06	0.00	66.92	3,891.83
01-525-060 WORKER'S COMPENSATION	1,523	1,523	0.00	808.19	348.22	0.00	53.07	714.58
01-525-070 UNEMPLOYMENT COMPENSATION	162	162	0.00	144.00	420.54	0.00	88.89	18.00
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	196,759	196,759	22,865.98	130,740.98	118,513.80	0.00	66.45	66,018.39
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	750	750	0.00	98.85	140.00	0.00	13.18	651.15
01-525-130 BONDS & TRAINING	1,000	1,000	0.00	275.00	370.00	0.00	27.50	725.00
01-525-420 OFFICE SUPPLIES	1,000	1,000	0.00	196.59	0.00	0.00	19.66	803.41
01-525-640 EMPLOYEE RECOGNITION	6,800	6,800	0.00	5,050.00	6,404.68	0.00	74.26	1,750.00
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	81.05	6.50	0.00	8.11	918.95
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	10,550	10,550	0.00	5,701.49	6,908.18	0.00	54.04	4,848.51
OTHER INCOME/EXPENSES								
01-525-900 TRANSFER TO EDC	0	0	0.00	198,652.54	0.00	0.00	0.00	198,652.54
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	198,652.54	0.00	0.00	0.00	198,652.54
TOTAL 25-CITY MANAGEMENT	207,309	207,309	22,865.98	335,095.01	125,421.98	0.00	161.64	127,785.64

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<u>26-POOL</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-526-010 SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	0	0	0.00	0.00	2,186.61	0.00	0.00	0.00
01-526-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	2,186.61	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
01-526-100 UTILITIES	7,000	7,000	36.50	199.56	1,223.31	0.00	2.85	6,800.44
01-526-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-210 EQUIPMENT LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-255 CONTRACT SERVICES - POOL	0	0	0.00	404.98	0.00	0.00	0.00	404.98
01-526-420 OFFICE SUPPLIES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-526-430 MISCELLANEOUS SUPPLIES	4,000	4,000	59.37	59.37	71.16	0.00	1.48	3,940.63
01-526-431 POOL CHEMICALS	15,000	15,000	0.00	1,438.45	1,690.66	0.00	9.59	13,561.55
01-526-480 UNIFORM ALLOWANCE	1,800	1,800	0.00	0.00	0.00	0.00	0.00	1,800.00
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	10,000	10,000	647.98	647.98	14.99	0.00	6.48	9,352.02
01-526-630 FACILITY MAINTENANCE	7,000	7,000	34.46	4,298.92	1,069.22	0.00	61.41	2,701.08
01-526-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	45,800	45,800	778.31	7,049.26	4,039.36	0.00	15.39	38,750.74
<u>CAPITAL EXPENSES</u>								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
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	45,800	45,800	778.31	7,049.26	6,225.97	0.00	15.39	38,750.74

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27-POST OFFICE								
=====								
<u>SALARIES & BENEFITS</u>								
01-527-010 POST OFFICE SALARIES	36,648	36,648	3,744.00	21,555.41	16,752.01	0.00	58.82	15,092.59
01-527-012 STIPEND	0	0	0.00	750.00	0.00	0.00	0.00	750.00
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	1,200	1,200	78.39	451.62	1,065.32	0.00	37.64	748.38
01-527-030 SOCIAL SECURITY	2,895	2,895	292.42	1,740.97	1,387.39	0.00	60.13	1,154.40
01-527-040 HEALTH INSURANCE	8,837	8,837	1,447.51	6,579.95	5,722.42	0.00	74.46	2,257.05
01-527-050 RETIREMENT	2,455	2,455	274.83	1,661.29	1,151.80	0.00	67.68	793.33
01-527-060 WORKER'S COMPENSATION	356	356	0.00	0.00	1,083.23	0.00	0.00	355.77
01-527-070 UNEMPLOYMENT COMPENSATION	190	190	0.00	144.00	96.05	0.00	75.97	45.54
01-527-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	52,580	52,580	5,837.15	32,883.24	27,258.22	0.00	62.54	19,697.06
<u>OTHER EXPENSES</u>								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	14.00	0.00	0.00	0.00
01-527-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	6,000	6,000	184.70	1,121.18	1,574.33	0.00	18.69	4,878.82
01-527-421 CONTRACT / SEASONAL HELP	3,200	3,200	0.00	0.00	15,841.30	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	1,462.35	4,682.58	5,561.52	0.00	38.38	7,517.42
01-527-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-710 INVENTORY ADJUSTMENTS	400	400	0.00	0.00	345.23	0.00	0.00	400.00
TOTAL OTHER EXPENSES	21,800	21,800	1,647.05	5,803.76	23,336.38	0.00	26.62	15,996.24
<u>CAPITAL EXPENSES</u>								
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
<u>OTHER INCOME/EXPENSES</u>								
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	74,380	74,380	7,484.20	38,687.00	50,594.60	0.00	52.01	35,693.30

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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 RESOUCES</u>								
=====								
<u>OTHER EXPENSES</u>								
01-528-130 INSURANCE ADMIN. FEES	4,000	4,000	580.00	2,910.00	2,330.00	0.00	72.75	1,090.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	15,000	15,000	1,171.00	5,941.62	1,236.87	0.00	39.61	9,058.38
01-528-141 ADP SERVICES	60,000	60,000	0.00	20,678.60	38,912.20	0.00	34.46	39,321.40
01-528-142 RECOGNITION PROGRAM	2,000	2,000	0.00	2,152.82	2,050.90	0.00	107.64 (	152.82)
01-528-150 EMP MED COST ASSIST	50,000	50,000	4,463.99	25,312.54	17,194.52	0.00	50.63	24,687.46
01-528-162 INSURANCE INCREASE	30,000	30,000	0.00	0.00	0.00	0.00	0.00	30,000.00
01-528-701 PRIOR YEAR ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	161,000	161,000	6,214.99	56,995.58	61,724.49	0.00	35.40	104,004.42
<u>OTHER INCOME/EXPENSES</u>								
01-528-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	161,000	161,000	6,214.99	56,995.58	61,724.49	0.00	35.40	104,004.42

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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
30-CAPITAL								
=====								
OTHER EXPENSES								
01-530-506 PARKS CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-507 FLEET CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-508 COURT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-525 CITY MANAGER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-526 POOL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-527 POST OFFICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-528 HUMAN RESOURCES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
01-530-801 ADMIN CAPITAL	0	0	0.00	20,840.17	23,287.79	0.00	0.00	(20,840.17)
01-530-802 POLICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-803 FIRE CAPITAL	0	0	32,997.19	59,507.19	(728.38)	106,760.66	0.00	(166,267.85)
01-530-804 SPECIAL SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-806 PARKS CAPITAL	91,043	91,043	0.00	45,521.64	60,695.52	0.00	50.00	45,521.64
01-530-810 FACILITY CAPITAL	0	0	0.00	22,830.55	0.00	0.00	0.00	(22,830.55)
01-530-811 CIVIC CENTER CAPITAL	0	0	0.00	18,797.41	7,111.13	0.00	0.00	(18,797.41)
01-530-814 CONTRACT SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-815 TECH SUPPORT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-816 PUBLIC WORKS CAPITAL	48,169	48,169	48,168.80	48,168.80	19,071.62	0.00	100.00	0.01
01-530-817 ANIMAL CONTROL CAPITAL	0	0	0.00	0.00	(395.40)	0.00	0.00	0.00
01-530-819 CODE ENFORCEMENT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-820 FINANCE CAPITAL	0	0	0.00	0.00	48,651.50	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	139,212	139,212	81,165.99	215,665.76	157,693.78	106,760.66	231.61	(183,214.33)
OTHER INCOME/EXPENSES								
01-530-925 TRANSFER OUT TO STREETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	139,212	139,212	81,165.99	215,665.76	157,693.78	106,760.66	231.61	(183,214.33)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	8,032,640	8,032,640	822,421.15	5,544,526.35	4,476,048.89	146,296.71	70.85	2,341,816.82
REVENUE OVER/(UNDER) EXPENDITURES	231,616	231,616 (	191,559.16) (	233,029.82)	533,359.29 (	146,296.71)	163.77-	610,942.64

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-1100	CASH	26,495.18	
02-1102	CLAIM ON CASH	92,134.22	
02-1105	SAVINGS	477.46	
02-1115	INVESTMENT - TEXPOOL	432.15	
02-1315	DUE FROM GENERAL FUND	0.00	
02-1601	A/R-COMMERCIAL GARBAGE	126,359.01	
02-1605	A/R-RESIDENTIAL GARBAGE	260,566.86	
02-1606	ALLOW FOR DOUBTFUL ACCTS	(177,201.88)	
02-1607	A/R-RECYCLING INCOME	0.00	
02-1608	A/R - UNAPPLIED CREDITS	(3,111.42)	
02-1610	A/R-ACCRUED INTEREST	0.00	
		<u>326,151.58</u>	
			326,151.58
			=====
LIABILITIES			
=====			
02-2315	DUE TO GENERAL FUND	0.00	
02-2400	A/P PENDING	(113.92)	
02-2410	A/P-SALES TAX	38,294.19	
02-2415	A/P-GARBAGE CONTRACTOR	0.00	
02-2420	DEFERRED REVENUE-RESIDENT	0.00	
	TOTAL LIABILITIES	<u>38,180.27</u>	
EQUITY			
=====			
02-3201	FUND BALANCE	(105,526.17)	
	TOTAL BEGINNING EQUITY	(105,526.17)	
	TOTAL REVENUE	1,272,793.40	
	TOTAL EXPENSES	879,295.92	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	393,497.48	
	TOTAL EQUITY & FUND BALANCE	<u>287,971.31</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		326,151.58
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	1,303,250	1,303,250	102,431.70	1,272,793.40	983,875.66	0.00	97.66	30,456.60
TOTAL REVENUES	1,303,250	1,303,250	102,431.70	1,272,793.40	983,875.66	0.00	97.66	30,456.60
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	59,426	59,426	10,145.76	35,769.12	0.00	0.00	60.19	23,656.80
OTHER EXPENSES	1,108,500	1,108,500	120,782.01	843,526.80	563,171.92	0.00	76.10	264,973.20
OTHER INCOME/EXPENSES	50,000	50,000	0.00	0.00	0.00	0.00	0.00	50,000.00
TOTAL 00-GENERAL EXPENDITURES	1,217,926	1,217,926	130,927.77	879,295.92	563,171.92	0.00	72.20	338,630.00
TOTAL EXPENDITURES	1,217,926	1,217,926	130,927.77	879,295.92	563,171.92	0.00	72.20	338,630.00
REVENUE OVER/ (UNDER) EXPENDITURES	85,324	85,324 (	28,496.07)	393,497.48	420,703.74	0.00	461.18 (	308,173.40)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	653,100	653,100	99,873.49	684,393.14	358,066.30	0.00	104.79 (	31,293.14)
02-4105 INCOME-RESIDENTIAL	621,000	621,000	150.00	630,249.31	607,784.85	0.00	101.49 (	9,249.31)
02-4107 INCOME-RECYCLING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4110 INCOME-LATE CHARGE	29,000	29,000	2,408.01	27,611.39	17,867.10	0.00	95.21	1,388.61
02-4115 INCOME-INTEREST	150	150	0.20	1.58	157.41	0.00	1.05	148.42
02-4130 INCOME - MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4475 INCOME - BAD DEBT	0	0	0.00 (	69,462.02)	0.00	0.00	0.00	69,462.02
TOTAL REVENUES	1,303,250	1,303,250	102,431.70	1,272,793.40	983,875.66	0.00	97.66	30,456.60

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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 SALARIES	38,750	38,750	4,566.65	24,545.69	0.00	0.00	63.34	14,204.71
02-500-020 OVERTIME	2,700	2,700	41.62	368.82	0.00	0.00	13.66	2,331.18
02-500-030 SOCIAL SECURITY	3,171	3,171	352.53	1,905.94	0.00	0.00	60.11	1,265.02
02-500-040 HEALTH INSURANCE	9,000	9,000	4,853.63	6,334.21	0.00	0.00	70.38	2,665.79
02-500-050 RETIREMENT	3,141	3,141	331.33	1,783.34	0.00	0.00	56.78	1,357.56
02-500-060 WORKERS' COMPENSATION	2,494	2,494	0.00	808.28	0.00	0.00	32.41	1,685.38
02-500-070 UNEMPLOYMENT COMPENSATION	170	170	0.00	22.84	0.00	0.00	13.44	147.16
TOTAL SALARIES & BENEFITS	59,426	59,426	10,145.76	35,769.12	0.00	0.00	60.19	23,656.80
<u>OTHER EXPENSES</u>								
02-500-120 DUES & SUBSCRIPTIONS	0	0	0.00	203.88	0.00	0.00	0.00	203.88
02-500-420 SUPPLIES	0	0	0.00	436.15	330.74	0.00	0.00	436.15
02-500-501 EXPENSES-COMMERCIAL	552,000	552,000	74,273.78	511,169.33	287,575.79	0.00	92.60	40,830.67
02-500-502 EXPENSES-RESIDENTIAL	528,000	528,000	45,428.20	317,997.40	264,129.24	0.00	60.23	210,002.60
02-500-503 EXPENSES-ADMINISTRATIVE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-504 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-505 EXPENSES-MED.WASTE&CLEAN UP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-590 POSTAGE	3,500	3,500	311.99	3,325.81	3,487.00	0.00	95.02	174.19
02-500-591 EXPENSE - ALLY REPAIR	20,000	20,000	768.04	10,394.23	7,649.15	0.00	51.97	9,605.77
02-500-592 EXPENSES - ADDITIONAL CITY S	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
TOTAL OTHER EXPENSES	1,108,500	1,108,500	120,782.01	843,526.80	563,171.92	0.00	76.10	264,973.20
<u>OTHER INCOME/EXPENSES</u>								
02-500-900 EXPENSES-TRANSFER GENERAL FU	50,000	50,000	0.00	0.00	0.00	0.00	0.00	50,000.00
TOTAL OTHER INCOME/EXPENSES	50,000	50,000	0.00	0.00	0.00	0.00	0.00	50,000.00
TOTAL 00-GENERAL EXPENDITURES	1,217,926	1,217,926	130,927.77	879,295.92	563,171.92	0.00	72.20	338,630.00
TOTAL EXPENDITURES	1,217,926	1,217,926	130,927.77	879,295.92	563,171.92	0.00	72.20	338,630.00
REVENUE OVER/(UNDER) EXPENDITURES	85,324	85,324	(28,496.07)	393,497.48	420,703.74	0.00	461.18	(308,173.40)

04 -ASSET SEIZ FUND- FEDERAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
04-1102	CLAIM ON CASH	136.56	
04-1105	SAVINGS	359.98	
04-1115	INVESTMENTS	0.00	
04-1315	DUE FROM GENERAL FUND	0.00	
04-1515	A/R-ACCRUED INTEREST	0.00	
04-1550	A/R-MISCELLANEOUS	0.00	
		<u>496.54</u>	
TOTAL ASSETS			496.54
			=====
LIABILITIES			
=====			
04-2315	DUE TO GENERAL FUND	0.00	
04-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
04-3201	FUND BALANCE-RESTRICTED	496.54	
	TOTAL BEGINNING EQUITY	<u>496.54</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE		<u>496.54</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			496.54
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

04 -ASSET SEIZ FUND- FEDERAL

% 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	2.10	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	2.10	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	2.10	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

04 -ASSET SEIZ FUND- FEDERAL

% 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
04-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4115 INCOME-INTEREST	0	0	0.00	0.00	2.10	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	2.10	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

04 -ASSET SEIZ FUND- FEDERAL

% 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>								
04-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
04-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	2.10	0.00	0.00	0.00

05 -COUNTY FIRE CONTRIBUTION

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
05-1102	CLAIM ON CASH	1,699.43	
05-1105	SAVINGS	0.00	
05-1115	INVESTMENTS	3,946.07	
05-1315	DUE FROM GENERAL FUND	0.00	
05-1515	A/R-ACCRUED INTEREST	0.00	
05-1550	A/R-MISCELLANEOUS	0.00	
		<u>5,645.50</u>	
TOTAL ASSETS			5,645.50
			=====
LIABILITIES			
=====			
05-2315	DUE TO GENERAL FUND	0.00	
05-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
05-3201	FUND BALANCE-RESTRICTED	5,645.50	
	TOTAL BEGINNING EQUITY	<u>5,645.50</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE		<u>5,645.50</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,645.50
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

05 -COUNTY FIRE CONTRIBUTION

% 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	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	70.01	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	70.01	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	70.01	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00 (	70.01)	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

05 -COUNTY FIRE CONTRIBUTION

% 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
05-4101 INCOME-BEXAR COUNTY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4115 INCOME-INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4120 GRANT PROCEEDS - FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	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, 2021

05 -COUNTY FIRE CONTRIBUTION

% 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>								
05-500-010 FIRE SUPPLIES	0	0	0.00	0.00	70.01	0.00	0.00	0.00
05-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	70.01	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
05-500-431 EMPLOYEE APPRECIATION LUNCHE	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>								
05-500-800 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	70.01	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	70.01	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	0.00 (	70.01)	0.00	0.00	0.00

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
06-1102	CLAIM ON CASH	44,397.27	
06-1105	SAVINGS	14,614.54	
06-1115	INVESTMENTS	0.00	
06-1315	DUE FROM GENERAL FUND	0.00	
06-1515	A/R-ACCRUED INTEREST	0.00	
06-1550	A/R-MISCELLANEOUS	0.00	
		<u>59,011.81</u>	
TOTAL ASSETS			59,011.81
			=====
LIABILITIES			
=====			
06-2315	DUE TO GENERAL FUND	0.00	
06-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
06-3201	FUND BALANCE-RESTRICTED	54,591.67	
	TOTAL BEGINNING EQUITY	<u>54,591.67</u>	
TOTAL REVENUE		4,502.12	
TOTAL EXPENSES		<u>81.98</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		4,420.14	
TOTAL EQUITY & FUND BALANCE		<u>59,011.81</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			59,011.81
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

06 -SCHOOL CROSSING GUARD

% 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	6,337	6,337	723.19	4,502.12	4,424.66	0.00	71.04	1,834.88
TOTAL REVENUES	6,337	6,337	723.19	4,502.12	4,424.66	0.00	71.04	1,834.88
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	4,000	4,000	27.46	81.98	1,581.84	0.00	2.05	3,918.02
CAPITAL EXPENSES	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL 00-GENERAL EXPENDITURES	24,000	24,000	27.46	81.98	1,581.84	0.00	0.34	23,918.02
TOTAL EXPENDITURES	24,000	24,000	27.46	81.98	1,581.84	0.00	0.34	23,918.02
REVENUE OVER/(UNDER) EXPENDITURES	(17,663)	(17,663)	695.73	4,420.14	2,842.82	0.00	25.02-	(22,083.14)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

06 -SCHOOL CROSSING GUARD

% 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
06-4101 INCOME-BEXAR COUNTY	6,237	6,237	723.08	4,501.25	4,339.38	0.00	72.17	1,735.75
06-4115 INCOME-INTEREST	100	100	0.11	0.87	85.28	0.00	0.87	99.13
06-4310 SCHOOL ZONE FINES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,337	6,337	723.19	4,502.12	4,424.66	0.00	71.04	1,834.88

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

06 -SCHOOL CROSSING GUARD

% 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								
06-500-010 DARE PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-020 SAFETY EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-030 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-050 MISCELLANEOUS	4,000	4,000	27.46	81.98	1,581.84	0.00	2.05	3,918.02
TOTAL SALARIES & BENEFITS	4,000	4,000	27.46	81.98	1,581.84	0.00	2.05	3,918.02
CAPITAL EXPENSES								
06-500-800 CAPITAL EXPENDITURES	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL CAPITAL EXPENSES	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL 00-GENERAL EXPENDITURES	24,000	24,000	27.46	81.98	1,581.84	0.00	0.34	23,918.02
TOTAL EXPENDITURES	24,000	24,000	27.46	81.98	1,581.84	0.00	0.34	23,918.02
REVENUE OVER/(UNDER) EXPENDITURES	(17,663)	(17,663)	695.73	4,420.14	2,842.82	0.00	25.02-(	22,083.14)

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
08-1102	CLAIM ON CASH	2,559.79	
08-1105	SAVINGS	1,699.08	
08-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>4,258.87</u>
TOTAL ASSETS			<u>4,258.87</u>
			=====
LIABILITIES			
=====			
08-2315	DUE TO GENERAL FUND	0.00	
08-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
08-3201	FUND BALANCE	<u>2,135.59</u>	
	TOTAL BEGINNING EQUITY	<u>2,135.59</u>	
TOTAL REVENUE		2,785.08	
TOTAL EXPENSES		<u>661.80</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		<u>2,123.28</u>	
TOTAL EQUITY & FUND BALANCE			<u>4,258.87</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			<u>4,258.87</u>
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

08 -POLICE DONATIONS ACCOUNT

% 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	1,020	1,020	0.01	2,785.08	585.07	0.00	273.05 (	1,765.08)
TOTAL REVENUES	1,020	1,020	0.01	2,785.08	585.07	0.00	273.05 (	1,765.08)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	2,000	2,000	0.00	49.45	0.00	0.00	2.47	1,950.55
OTHER EXPENSES	500	500	0.00	612.35	220.07	0.00	122.47 (	112.35)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	661.80	220.07	0.00	26.47	1,838.20
TOTAL EXPENDITURES	2,500	2,500	0.00	661.80	220.07	0.00	26.47	1,838.20
REVENUE OVER/(UNDER) EXPENDITURES	(1,480)	(1,480)	0.01	2,123.28	365.00	0.00	143.46-(	3,603.28)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

08 -POLICE DONATIONS ACCOUNT

% 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
08-4101 INCOME-POLICE DONATIONS	1,000	1,000	0.00	2,785.00	575.00	0.00	278.50 (	1,785.00)
08-4102 INCOME-WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4106 INCOME-SWIM TEAM DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4115 INCOME-INTEREST	20	20	0.01	0.08	10.07	0.00	0.40	19.92
TOTAL REVENUES	1,020	1,020	0.01	2,785.08	585.07	0.00	273.05 (	1,765.08)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

08 -POLICE DONATIONS ACCOUNT

% 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>								
08-500-010 MISCELLANEOUS EXPENSES	2,000	2,000	0.00	49.45	0.00	0.00	2.47	1,950.55
TOTAL SALARIES & BENEFITS	2,000	2,000	0.00	49.45	0.00	0.00	2.47	1,950.55
<u>OTHER EXPENSES</u>								
08-500-431 EMPLOYEE APPRECIATION LUNCHE	500	500	0.00	612.35	220.07	0.00	122.47 (	112.35)
TOTAL OTHER EXPENSES	500	500	0.00	612.35	220.07	0.00	122.47 (	112.35)
<u>CAPITAL EXPENSES</u>								
08-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	661.80	220.07	0.00	26.47	1,838.20
TOTAL EXPENDITURES	2,500	2,500	0.00	661.80	220.07	0.00	26.47	1,838.20
REVENUE OVER/(UNDER) EXPENDITURES	(1,480)	(1,480)	0.01	2,123.28	365.00	0.00	143.46-(	3,603.28)

09 -ASSET SEIZURE FUND- STATE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
09-1102	CLAIM ON CASH	2,502.56	
09-1105	SAVINGS	398.32	
09-1115	INVESTMENTS	0.00	
09-1315	DUE FROM GENERAL FUND	0.00	
09-1515	A/R-ACCRUED INTEREST	0.00	
09-1550	A/R-MISCELLANEOUS	0.00	
		<u>2,900.88</u>	
TOTAL ASSETS			2,900.88
			=====
LIABILITIES			
=====			
09-2315	DUE TO GENERAL FUND	0.00	
09-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
09-3201	FUND BALANCE	2,900.88	
	TOTAL BEGINNING EQUITY	<u>2,900.88</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		0.00	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE		<u>2,900.88</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,900.88
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

09 -ASSET SEIZURE FUND- STATE

% 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	3	3	0.00	0.00	2.33	0.00	0.00	3.00
TOTAL REVENUES	3	3	0.00	0.00	2.33	0.00	0.00	3.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	3	3	0.00	0.00	2.33	0.00	0.00	3.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

09 -ASSET SEIZURE FUND- STATE

% 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
09-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
09-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
09-4115 INCOME-INTEREST	3	3	0.00	0.00	2.33	0.00	0.00	3.00
TOTAL REVENUES	3	3	0.00	0.00	2.33	0.00	0.00	3.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

09 -ASSET SEIZURE FUND- STATE

% 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								
09-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
09-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	3	3	0.00	0.00	2.33	0.00	0.00	3.00

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			

10-1102	CLAIM ON CASH	(3,133.08)	
10-1105	SAVINGS	6,104.08	
10-1115	INVESTMENTS	0.00	
10-1315	DUE FROM GENERAL FUND	0.00	
10-1515	A/R ACCRUED INTEREST	0.00	
10-1550	A/R-MISCELLANEOUS	0.00	
10-1601	A/R-MISCELLANEOUS INCOME	0.00	
		<u>2,971.00</u>	
			<u>2,971.00</u>

LIABILITIES			

10-2315	DUE TO GENERAL FUND	0.00	
10-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			

10-3201	FUND BALANCE	4,937.43	
	TOTAL BEGINNING EQUITY	<u>4,937.43</u>	
	TOTAL REVENUE	1,921.15	
	TOTAL EXPENSES	<u>3,887.58</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(1,966.43)	
	TOTAL EQUITY & FUND BALANCE	<u>2,971.00</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		<u>2,971.00</u>

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

10 -POLICE EDUCATION TRAINING

% 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	1,000	1,000	0.05	1,921.15	2,711.05	0.00	192.12 (	921.15)
TOTAL REVENUES	1,000	1,000	0.05	1,921.15	2,711.05	0.00	192.12 (	921.15)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
TOTAL EXPENDITURES	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.05 (	1,966.43)	2,711.05	0.00	0.00	1,966.43

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

10 -POLICE EDUCATION TRAINING

% 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
10-4101 INCOME-LEOSE	0	0	0.00	1,918.84	2,686.81	0.00	0.00 (	1,918.84)
10-4105 INCOME- OTHER	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
10-4115 INCOME-INTEREST	0	0	0.05	2.31	24.24	0.00	0.00 (	2.31)
TOTAL REVENUES	1,000	1,000	0.05	1,921.15	2,711.05	0.00	192.12 (	921.15)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

10 -POLICE EDUCATION TRAINING

% 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>								
10-500-050 EDUCATION/TRAINING	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
TOTAL SALARIES & BENEFITS	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
<u>CAPITAL EXPENSES</u>								
10-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
TOTAL EXPENDITURES	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.05 (	1,966.43)	2,711.05	0.00	0.00	1,966.43

11 -ROOSEVELT SCHOLARSHIP FND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
11-1102	CLAIM ON CASH	2,004.04	
11-1105	SAVINGS	0.00	
11-1115	INVESTMENTS	0.00	
11-1315	DUE FROM GENERAL FUND	0.00	
11-1515	A/R-ACCRUED INTEREST	0.00	
11-1550	A/R-MISCELLANEOUS	0.00	
		<u>2,004.04</u>	
TOTAL ASSETS			2,004.04
			=====
LIABILITIES			
=====			
11-2315	DUE TO GENERAL FUND	0.00	
11-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
11-3201	FUND BALANCE	2,004.04	
	TOTAL BEGINNING EQUITY	<u>2,004.04</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE		<u>2,004.04</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,004.04
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

11 -ROOSEVELT SCHOLARSHIP FND

% 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	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00 (	2,000.00)	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 (	2,000.00)	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00 (	2,000.00)	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	2,000.00	0.00	0.00	0.00

8 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
11-4101 INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
11-4115 INCOME-INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	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, 2021

11 -ROOSEVELT SCHOLARSHIP FND

% 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>								
11-500-050 EXPENDITURES-MISCELLANEOUS	0	0	0.00	0.00 (	2,000.00)	0.00	0.00	0.00
11-500-060 MISC-SETUP 501.c3	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00 (	2,000.00)	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
11-500-800 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 (	2,000.00)	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00 (	2,000.00)	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	2,000.00	0.00	0.00	0.00

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
14-1102	CLAIM ON CASH	18,232.98	
14-1105	CASH - SAVINGS	21,606.65	
14-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>39,839.63</u>
TOTAL ASSETS			39,839.63
			=====
LIABILITIES			
=====			
14-2315	DUE TO GENERAL FUND	0.00	
14-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
14-3201	FUND BALANCE	<u>31,447.18</u>	
	TOTAL BEGINNING EQUITY	31,447.18	
TOTAL REVENUE		8,767.45	
TOTAL EXPENSES		<u>375.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		8,392.45	
TOTAL EQUITY & FUND BALANCE			<u>39,839.63</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			39,839.63
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

14 -COURT TECHNOLOGY 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	15,635	15,635	1,523.83	8,767.45	10,918.55	0.00	56.08	6,867.55
TOTAL REVENUES	15,635	15,635	1,523.83	8,767.45	10,918.55	0.00	56.08	6,867.55
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	16,625	16,625	0.00	375.00	4,104.00	0.00	2.26	16,250.00
CAPITAL EXPENSES	0	0	0.00	0.00	9,982.23	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
TOTAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
REVENUE OVER/(UNDER) EXPENDITURES	(990)	(990)	1,523.83	8,392.45	(3,167.68)	0.00	847.72-	(9,382.45)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

14 -COURT TECHNOLOGY 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
14-4101 INCOME-COURT TECHNOLOGY FEES	15,500	15,500	1,523.66	8,766.15	10,792.45	0.00	56.56	6,733.85
14-4115 INCOME - INTEREST	135	135	0.17	1.30	126.10	0.00	0.96	133.70
TOTAL REVENUES	15,635	15,635	1,523.83	8,767.45	10,918.55	0.00	56.08	6,867.55

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

14 -COURT TECHNOLOGY 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>								
14-500-050 MISCELLANEOUS	16,625	16,625	0.00	375.00	4,104.00	0.00	2.26	16,250.00
TOTAL SALARIES & BENEFITS	16,625	16,625	0.00	375.00	4,104.00	0.00	2.26	16,250.00
<u>CAPITAL EXPENSES</u>								
14-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	9,982.23	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	9,982.23	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
TOTAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
REVENUE OVER/(UNDER) EXPENDITURES	(990)	(990)	1,523.83	8,392.45	(3,167.68)	0.00	847.72-	(9,382.45)

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
15-1102	CLAIM ON CASH	49,596.12	
15-1105	CASH - SAVINGS	734.03	
15-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>50,330.15</u>
TOTAL ASSETS			50,330.15
			=====
LIABILITIES			
=====			
15-2315	DUE TO GENERAL FUND	0.00	
15-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
15-3201	FUND BALANCE	<u>40,528.77</u>	
	TOTAL BEGINNING EQUITY	<u>40,528.77</u>	
TOTAL REVENUE		9,801.38	
TOTAL EXPENSES		<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	<u>9,801.38</u>	
TOTAL EQUITY & FUND BALANCE			<u>50,330.15</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			50,330.15
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

15 -COURT BLDG. SECURITY 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	11,559	11,559	1,710.70	9,801.38	9,222.02	0.00	84.79	1,757.62
TOTAL REVENUES	11,559	11,559	1,710.70	9,801.38	9,222.02	0.00	84.79	1,757.62
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	11,559	11,559	1,710.70	9,801.38	6,722.02	0.00	84.79	1,757.62

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

15 -COURT BLDG. SECURITY 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
15-4101 INCOME-COURT BLDG SECURITY FEE	11,556	11,556	1,710.69	9,801.30	9,217.74	0.00	84.82	1,754.70
15-4115 INCOME - INTEREST	3	3	0.01	0.08	4.28	0.00	2.67	2.92
15-4120 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	11,559	11,559	1,710.70	9,801.38	9,222.02	0.00	84.79	1,757.62

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

15 -COURT BLDG. SECURITY 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								
15-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
15-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	11,559	11,559	1,710.70	9,801.38	6,722.02	0.00	84.79	1,757.62

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
16-1102	CLAIM ON CASH	10,425.90	
16-1105	SAVINGS	355,597.94	
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>366,023.84</u>	
			366,023.84
			=====
LIABILITIES			
=====			
16-2315	DUE TO GENERAL FUND	0.00	
16-2357	DUE TO TEXAS TAX NOTES FUND	0.00	
16-2375	DUE TO EDC FUND	0.00	
16-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
16-3201	FUND BALANCE	245,727.12	
	TOTAL BEGINNING EQUITY	<u>245,727.12</u>	
	TOTAL REVENUE	120,296.72	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	120,296.72	
	TOTAL EQUITY & FUND BALANCE	<u>366,023.84</u>	
			366,023.84
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	295,037	295,037	24,327.16	120,296.72	146,448.62	0.00	40.77	174,739.92
TOTAL REVENUES	295,037	295,037	24,327.16	120,296.72	146,448.62	0.00	40.77	174,739.92
<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
OTHER EXPENSES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
TOTAL EXPENDITURES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	45,037	45,037	24,327.16	120,296.72	146,448.62	0.00	267.11 (	75,260.08)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	294,687	294,687	24,324.28	120,280.38	144,372.86	0.00	40.82	174,406.26
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	350	350	2.88	16.34	2,075.76	0.00	4.67	333.66
TOTAL REVENUES	295,037	295,037	24,327.16	120,296.72	146,448.62	0.00	40.77	174,739.92

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	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								
16-500-501 TRANSFER TO GENERAL FUND	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
TOTAL OTHER EXPENSES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
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	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
TOTAL EXPENDITURES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	45,037	45,037	24,327.16	120,296.72	146,448.62	0.00	267.11 (	75,260.08)

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			

17-1102	CLAIM ON CASH	136,874.20	
17-1105	SAVINGS	0.00	
17-1115	INVESTMENTS	0.00	
17-1315	DUE FROM GENERAL FUND	0.00	
17-1316	DUE FROM 2019A BOND	0.00	
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00	
17-1501	A/R - ADVALOREM TAXES	8,200.68	
17-1505	ALLOW FOR DOUBTFUL ACCTS	(1,230.10)	
17-1515	A/R - ACCRUED INTEREST	0.00	
17-1550	A/R - MISCELLANEOUS	598.36	
		<u>144,443.14</u>	
	TOTAL ASSETS		144,443.14

LIABILITIES			

17-2315	DUE TO GENERAL FUND	0.00	
17-2316	ACCRUED INTEREST	0.00	
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00	
17-2400	A/P PENDING	0.00	
17-2501	DEFERRED REVENUE - TAXES	6,970.58	
	TOTAL LIABILITIES	<u>6,970.58</u>	
EQUITY			

17-3201	FUND BALANCE	598.36	
	TOTAL BEGINNING EQUITY	<u>598.36</u>	
	TOTAL REVENUE	626,374.20	
	TOTAL EXPENSES	<u>489,500.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	136,874.20	
	TOTAL EQUITY & FUND BALANCE	<u>137,472.56</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		144,443.14

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	665,000	665,000	0.00	626,374.20	598,641.77	0.00	94.19	38,625.80
TOTAL REVENUES	665,000	665,000	0.00	626,374.20	598,641.77	0.00	94.19	38,625.80
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
TOTAL 00-GENERAL EXPENDITURES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
TOTAL EXPENDITURES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
REVENUE OVER/(UNDER) EXPENDITURES	3,000	3,000	0.00	136,874.20	124,729.28	0.00	4,562.47 (	133,874.20)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	0.00	0.00	0.00	0.00
17-4117 AD VALOREM TAX (I&S)	665,000	665,000	0.00	626,374.20	598,641.77	0.00	94.19	38,625.80
TOTAL REVENUES	665,000	665,000	0.00	626,374.20	598,641.77	0.00	94.19	38,625.80

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>OTHER EXPENSES</u>								
17-500-211 GO SERIES 2019 A PRINCIPAL E	220,000	220,000	0.00	220,000.00	160,000.00	0.00	100.00	0.00
17-500-212 GO SERIES 2019 A INTEREST EX	276,000	276,000	0.00	140,400.00	190,126.67	0.00	50.87	135,600.00
17-500-213 GO SERIES 2019 B PRINCIPAL E	90,000	90,000	0.00	90,000.00	70,000.00	0.00	100.00	0.00
17-500-214 GO SERIES 2019 B INTEREST EX	76,000	76,000	0.00	39,100.00	53,785.82	0.00	51.45	36,900.00
17-500-351 GO SERIES 2019 A ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-352 GO SERIES 2019 B ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-400 PAY AGENT/REGISTRAR FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
TOTAL 00-GENERAL EXPENDITURES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
TOTAL EXPENDITURES	662,000	662,000	0.00	489,500.00	473,912.49	0.00	73.94	172,500.00
REVENUE OVER/(UNDER) EXPENDITURES	3,000	3,000	0.00	136,874.20	124,729.28	0.00	4,562.47 (	133,874.20)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2021

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
18-1102	CLAIM ON CASH	(142,032.16)	
18-1105	CASH - SAVINGS	464,492.73	
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>322,460.57</u>	
	TOTAL ASSETS		322,460.57
			=====
LIABILITIES			
=====			
18-2200	WAGES PAYABLE	0.00	
18-2230	TMRS PAYABLE	0.00	
18-2250	INSURANCE A/P	0.40	
18-2315	DUE TO GENERAL FUND	0.00	
18-2400	A/P PENDING	0.00	
18-2410	A/P - SALES TAX	0.00	
18-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>0.40</u>	
EQUITY			
=====			
18-3201	FUND BALANCE	313,135.77	
	TOTAL BEGINNING EQUITY	<u>313,135.77</u>	
	TOTAL REVENUE	518,104.50	
	TOTAL EXPENSES	<u>508,780.10</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	9,324.40	
	TOTAL EQUITY & FUND BALANCE	<u>322,460.17</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		322,460.57
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	864,222	864,222	101,197.41	518,104.50	438,569.27	0.00	59.95	346,117.50
TOTAL REVENUES	864,222	864,222	101,197.41	518,104.50	438,569.27	0.00	59.95	346,117.50
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	685,481	685,481	76,037.02	420,791.41	350,908.25	0.00	61.39	264,689.84
OTHER EXPENSES	90,500	90,500	6,500.00	9,508.00	51,331.20	0.00	10.51	80,992.00
CAPITAL EXPENSES	0	0	9,840.00	78,480.69	301,207.23	0.00	0.00	78,480.69
OTHER INCOME/EXPENSES	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL 00-GENERAL EXPENDITURES	828,981	828,981	92,377.02	508,780.10	703,446.68	0.00	61.37	320,201.15
TOTAL EXPENDITURES	828,981	828,981	92,377.02	508,780.10	703,446.68	0.00	61.37	320,201.15
REVENUE OVER/(UNDER) EXPENDITURES	35,241	35,241	8,820.39	9,324.40	(264,877.41)	0.00	26.46	25,916.35

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	861,222	861,222	101,194.18	518,080.95	435,778.36	0.00	60.16	343,141.05
18-4102 INCOME-K9 DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4115 INCOME - INTEREST	3,000	3,000	3.23	23.55	2,790.91	0.00	0.79	2,976.45
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	864,222	864,222	101,197.41	518,104.50	438,569.27	0.00	59.95	346,117.50

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
18-500-009 SALARIES	469,863	469,863	49,092.87	274,243.78	230,332.17	0.00	58.37	195,619.39
18-500-010 ADMINISTRATIVE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-014 SPECIAL ASSIGNMENT PAY K-9	4,500	4,500	519.24	2,991.81	2,942.36	0.00	66.48	1,508.19
18-500-015 INCENTIVE PAY-BILING & SHIFT	1,200	1,200	171.91	1,174.85	941.38	0.00	97.90	25.15
18-500-017 CERTIFICATION PAY	4,500	4,500	311.58	1,472.17	1,304.02	0.00	32.71	3,027.83
18-500-018 EDUCATION PAY	1,200	1,200	103.86	690.75	565.46	0.00	57.56	509.25
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	22,000	22,000	5,051.24	31,579.39	15,395.79	0.00	143.54 (	9,579.39)
18-500-021 7K HOURS	7,000	7,000	903.60	4,883.40	3,664.53	0.00	69.76	2,116.60
18-500-026 HAZARDOUS DUTY PAY	5,640	5,640	373.83	2,129.61	1,495.48	0.00	37.76	3,510.39
18-500-030 SOCIAL SECURITY	38,931	38,931	4,233.24	23,888.00	19,862.69	0.00	61.36	15,043.09
18-500-040 HEALTH INSURANCE	81,576	81,576	11,211.28	46,046.77	34,533.28	0.00	56.45	35,529.23
18-500-050 RETIREMENT	39,959	39,959	4,064.37	23,264.42	19,864.67	0.00	58.22	16,694.67
18-500-060 WORKERS COMPENSATION	7,654	7,654	0.00	7,273.89	19,001.59	0.00	95.04	380.01
18-500-070 UNEMPLOYMENT COMPENSATION	1,458	1,458	0.00	1,152.57	1,004.83	0.00	79.05	305.43
TOTAL SALARIES & BENEFITS	685,481	685,481	76,037.02	420,791.41	350,908.25	0.00	61.39	264,689.84
OTHER EXPENSES								
18-500-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	2,560.10	0.00	0.00	0.00
18-500-130 BONDS & TRAINING	0	0	0.00	0.00	3,365.20	0.00	0.00	0.00
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	20,000	20,000	0.00	0.00	18,500.00	0.00	0.00	20,000.00
18-500-325 SALES TAX COLLECTION SERVICE	10,000	10,000	0.00	3,008.00	6,497.00	0.00	30.08	6,992.00
18-500-420 OFFICE SUPPLIES/FURNITURE	0	0	0.00	0.00	1,253.90	0.00	0.00	0.00
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-431 MISCELLANEOUS SUPPLIES	0	0	0.00	0.00	5,567.40	0.00	0.00	0.00
18-500-433 IT SOFTWARE HARDWARE&SUPPLIES	0	0	0.00	0.00 (	5,400.00)	0.00	0.00	0.00
18-500-435 K-9 PROGRAM EXPENSES	0	0	0.00	0.00	1,800.80	0.00	0.00	0.00
18-500-440 ELECTION EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-450 SYSTEM ACCESS FEE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-480 UNIFORMS	0	0	0.00	0.00	595.92	0.00	0.00	0.00
18-500-485 WEAPONS & AMMUNITION	0	0	0.00	0.00	806.75	0.00	0.00	0.00
18-500-486 PERSONAL PROTECTIVE EQUIPMEN	0	0	0.00	0.00	10,739.04	0.00	0.00	0.00
18-500-487 VEHICLE EQUIPMENT	0	0	0.00	0.00	6.24	0.00	0.00	0.00
18-500-488 EMERGENCY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-489 COMMUNITY SERVICES	0	0	0.00	0.00	5,618.48	0.00	0.00	0.00
18-500-490 MEMORIAL SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-500 MISC. CRIME PREVENTION	0	0	0.00	0.00	486.99	0.00	0.00	0.00
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	60,500	60,500	6,500.00	6,500.00 (	1,066.62)	0.00	10.74	54,000.00
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-520 BICYCLE PARTS & MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	90,500	90,500	6,500.00	9,508.00	51,331.20	0.00	10.51	80,992.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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>CAPITAL EXPENSES</u>								
18-500-800 CAPITAL EXPENDITURES	0	0	9,840.00	78,480.69	301,207.23	0.00	0.00	(78,480.69)
TOTAL CAPITAL EXPENSES	0	0	9,840.00	78,480.69	301,207.23	0.00	0.00	(78,480.69)
<u>OTHER INCOME/EXPENSES</u>								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-901 TRANSFER TO GEN FUND	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL OTHER INCOME/EXPENSES	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
 TOTAL 00-GENERAL EXPENDITURES	 828,981	 828,981	 92,377.02	 508,780.10	 703,446.68	 0.00	 61.37	 320,201.15
 TOTAL EXPENDITURES	 828,981	 828,981	 92,377.02	 508,780.10	 703,446.68	 0.00	 61.37	 320,201.15
REVENUE OVER/ (UNDER) EXPENDITURES	35,241	35,241	8,820.39	9,324.40 (	264,877.41)	0.00	26.46	25,916.35

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
19-1102	CLAIM ON CASH	406,316.79	
19-1105	CASH - SAVINGS	24,931.71	
19-1115	INVESTMENTS-TEXPOOL #159000002	10,860.07	
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.08	
19-1204	PREPAID SALES TAX	0.26	
19-1315	DUE FROM GENERAL FUND	0.00	
19-1510	A/R-SALES TAX	(90.04)	
		<u>450,330.87</u>	
TOTAL ASSETS			450,330.87
			=====
LIABILITIES			
=====			
19-2315	DUE TO GENERAL FUND	0.00	
19-2400	A/P PENDING	0.00	
19-2410	A/P - SALES TAX	0.00	
19-2441	Construction Retainage	2,495.47	
19-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>2,495.47</u>	
EQUITY			
=====			
19-3201	FUND BALANCE	874,721.36	
	TOTAL BEGINNING EQUITY	<u>874,721.36</u>	
TOTAL REVENUE		399,602.03	
TOTAL EXPENSES		<u>826,487.99</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(426,885.96)	
TOTAL EQUITY & FUND BALANCE		<u>447,835.40</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			450,330.87
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	619,616	619,616	76,112.56	399,602.03	345,241.80	0.00	64.49	220,013.97
TOTAL REVENUES	619,616	619,616	76,112.56	399,602.03	345,241.80	0.00	64.49	220,013.97
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
OTHER EXPENSES	50,000	50,000	0.00	114,101.00	0.00	0.00	228.20 (	64,101.00)
CAPITAL EXPENSES	500,000	500,000	0.00	712,386.99	541,483.10	0.00	142.48 (	212,386.99)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	555,000	555,000	0.00	826,487.99	541,483.10	0.00	148.92 (	271,487.99)
TOTAL EXPENDITURES	555,000	555,000	0.00	826,487.99	541,483.10	0.00	148.92 (	271,487.99)
REVENUE OVER/ (UNDER) EXPENDITURES	64,616	64,616	76,112.56 (	426,885.96) (	196,241.30)	0.00	660.65-	491,501.96

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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	300	300	0.19	5.91	236.80	0.00	1.97	294.09
19-4116 INCOME-SALES TAX (.25)	619,316	619,316	76,112.37	399,596.12	345,005.00	0.00	64.52	219,719.88
TOTAL REVENUES	619,616	619,616	76,112.56	399,602.03	345,241.80	0.00	64.49	220,013.97

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

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
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
19-500-050 MISCELLANEOUS EXPENSE	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
TOTAL SALARIES & BENEFITS	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
<u>OTHER EXPENSES</u>								
19-500-320 ENGINEER/ARCHITECT	50,000	50,000	0.00	114,101.00	0.00	0.00	228.20 (	64,101.00)
19-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	50,000	50,000	0.00	114,101.00	0.00	0.00	228.20 (	64,101.00)
<u>CAPITAL EXPENSES</u>								
19-500-800 CAPITAL EXPENDITURES	500,000	500,000	0.00	712,386.99	541,483.10	0.00	142.48 (	212,386.99)
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	500,000	500,000	0.00	712,386.99	541,483.10	0.00	142.48 (	212,386.99)
<u>OTHER INCOME/EXPENSES</u>								
19-500-900 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	555,000	555,000	0.00	826,487.99	541,483.10	0.00	148.92 (	271,487.99)
TOTAL EXPENDITURES	555,000	555,000	0.00	826,487.99	541,483.10	0.00	148.92 (	271,487.99)
REVENUE OVER/(UNDER) EXPENDITURES	64,616	64,616	76,112.56 (	426,885.96) (	196,241.30)	0.00	660.65-	491,501.96

20 -PUBLIC, EDUCATION&GOV.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
20-1102	CLAIM ON CASH	<u>50,703.57</u>	
			<u>50,703.57</u>
TOTAL ASSETS			50,703.57
			=====
LIABILITIES			
=====			
20-2400	A/P PENDING	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
20-3201	FUND BALANCE	<u>40,428.74</u>	
TOTAL BEGINNING EQUITY		<u>40,428.74</u>	
TOTAL REVENUE		10,274.83	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		10,274.83	
TOTAL EQUITY & FUND BALANCE			<u>50,703.57</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			50,703.57
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

20 -PUBLIC, EDUCATION&GOV.

% 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	12,000	12,000	3,273.42	10,274.83	10,332.83	0.00	85.62	1,725.17
TOTAL REVENUES	12,000	12,000	3,273.42	10,274.83	10,332.83	0.00	85.62	1,725.17
REVENUE OVER/ (UNDER) EXPENDITURES	12,000	12,000	3,273.42	10,274.83	10,332.83	0.00	85.62	1,725.17

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

20 -PUBLIC, EDUCATION&GOV.

% 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
20-4105 INCOME OTHER	12,000	12,000	3,273.42	10,274.83	10,332.83	0.00	85.62	1,725.17
TOTAL REVENUES	12,000	12,000	3,273.42	10,274.83	10,332.83	0.00	85.62	1,725.17
REVENUE OVER/(UNDER) EXPENDITURES	12,000	12,000	3,273.42	10,274.83	10,332.83	0.00	85.62	1,725.17

21 ~2019 SERIES A

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
21-1102	CLAIM ON CASH	(3,661.59)	
21-1105	CASH	<u>4,280,650.57</u>	
			<u>4,276,988.98</u>
TOTAL ASSETS			4,276,988.98
			=====
LIABILITIES			
=====			
21-2316	DUE TO DEBT SERVICE	0.00	
21-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
21-3201	FUND BALANCE	<u>5,548,145.85</u>	
	TOTAL BEGINNING EQUITY	<u>5,548,145.85</u>	
TOTAL REVENUE		310.99	
TOTAL EXPENSES		<u>1,271,467.86</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(1,271,156.87)	
TOTAL EQUITY & FUND BALANCE			<u>4,276,988.98</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			4,276,988.98
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

21 -2019 SERIES A

% 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	2,000	2,000	32.72	310.99	39,087.09	0.00	15.55	1,689.01
TOTAL REVENUES	2,000	2,000	32.72	310.99	39,087.09	0.00	15.55	1,689.01
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	1,000,000	1,000,000	0.00	1,271,467.86	1,141,724.86	0.00	127.15	(271,467.86)
TOTAL 00-GENERAL EXPENDITURES	1,000,000	1,000,000	0.00	1,271,467.86	1,141,724.86	0.00	127.15	(271,467.86)
TOTAL EXPENDITURES	1,000,000	1,000,000	0.00	1,271,467.86	1,141,724.86	0.00	127.15	(271,467.86)
REVENUE OVER/(UNDER) EXPENDITURES	(998,000)	(998,000)	32.72	(1,271,156.87)	(1,102,637.77)	0.00	127.37	273,156.87

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

21 -2019 SERIES A

% 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
21-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4107 BONDISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4115 INCOME-INTEREST	2,000	2,000	32.72	310.99	39,087.09	0.00	15.55	1,689.01
TOTAL REVENUES	2,000	2,000	32.72	310.99	39,087.09	0.00	15.55	1,689.01

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

21 -2019 SERIES A

% 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								
21-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-320 ENGINEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-500 MISC. EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
21-500-800 CAPITAL EXPENDITURES	1,000,000	1,000,000	0.00	1,271,467.86	1,141,724.86	0.00	127.15 (	271,467.86)
TOTAL CAPITAL EXPENSES	1,000,000	1,000,000	0.00	1,271,467.86	1,141,724.86	0.00	127.15 (	271,467.86)
TOTAL 00-GENERAL EXPENDITURES	1,000,000	1,000,000	0.00	1,271,467.86	1,141,724.86	0.00	127.15 (	271,467.86)
TOTAL EXPENDITURES	1,000,000	1,000,000	0.00	1,271,467.86	1,141,724.86	0.00	127.15 (	271,467.86)
REVENUE OVER/(UNDER) EXPENDITURES	(998,000)	(998,000)	32.72 (	1,271,156.87)	(1,102,637.77)	0.00	127.37	273,156.87

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2021

22 -2019 SERIES B

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
22-1102	CLAIM ON CASH	0.00		
22-1105	CASH	0.00		
22-1201	PREPAID 2019 SERIES B	<u>1,422,585.35</u>	<u>1,422,585.35</u>	
	TOTAL ASSETS			<u>1,422,585.35</u>
				=====
LIABILITIES				
=====				
22-2315	DUE TO GF	0.00		
22-2400	A/P PENDING	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
EQUITY				
=====				
22-3201	FUND BALANCE	<u>1,422,585.35</u>		
	TOTAL BEGINNING EQUITY	<u>1,422,585.35</u>		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	<u>0.00</u>		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00		
	TOTAL EQUITY & FUND BALANCE		<u>1,422,585.35</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			<u>1,422,585.35</u>
				=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

22 -2019 SERIES B

% 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	27,829.38	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	27,829.38	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
CAPITAL EXPENSES	0	0	0.00	0.00	593,444.71	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	593,444.71	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	593,444.71	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	(565,615.33)	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

22 -2019 SERIES B

% 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
22-4105 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4107 BOND ISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4115 INCOME-INTEREST	0	0	0.00	0.00	7,829.38	0.00	0.00	0.00
22-4460 MISCELLANEOUS INCOME	0	0	0.00	0.00	20,000.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	27,829.38	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2021

22 -2019 SERIES B

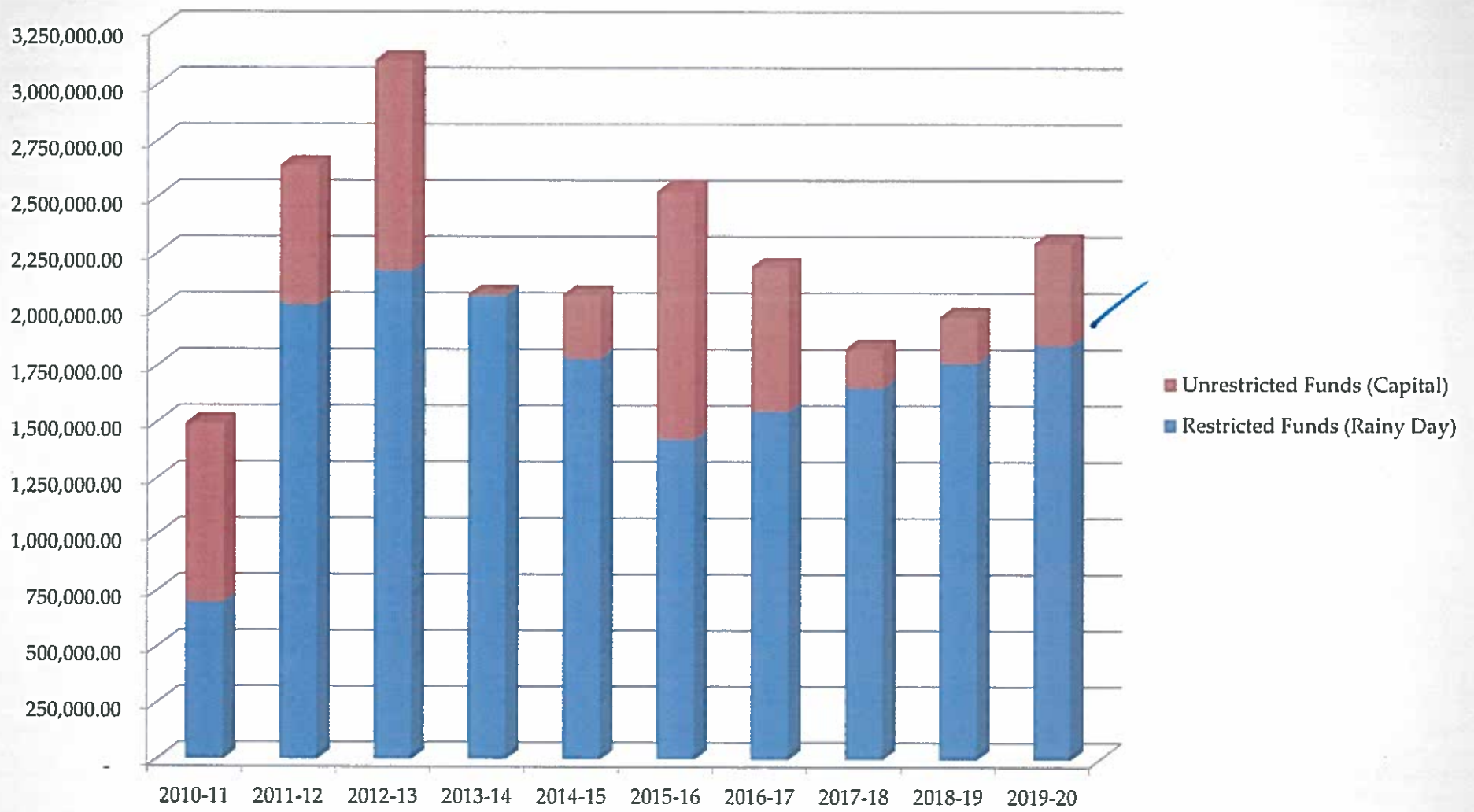
% OF YEAR COMPLETED: 66.67

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								
22-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-500-500 MISC. EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
22-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	593,444.71	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	593,444.71	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	593,444.71	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	593,444.71	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00 (	565,615.33)	0.00	0.00	0.00

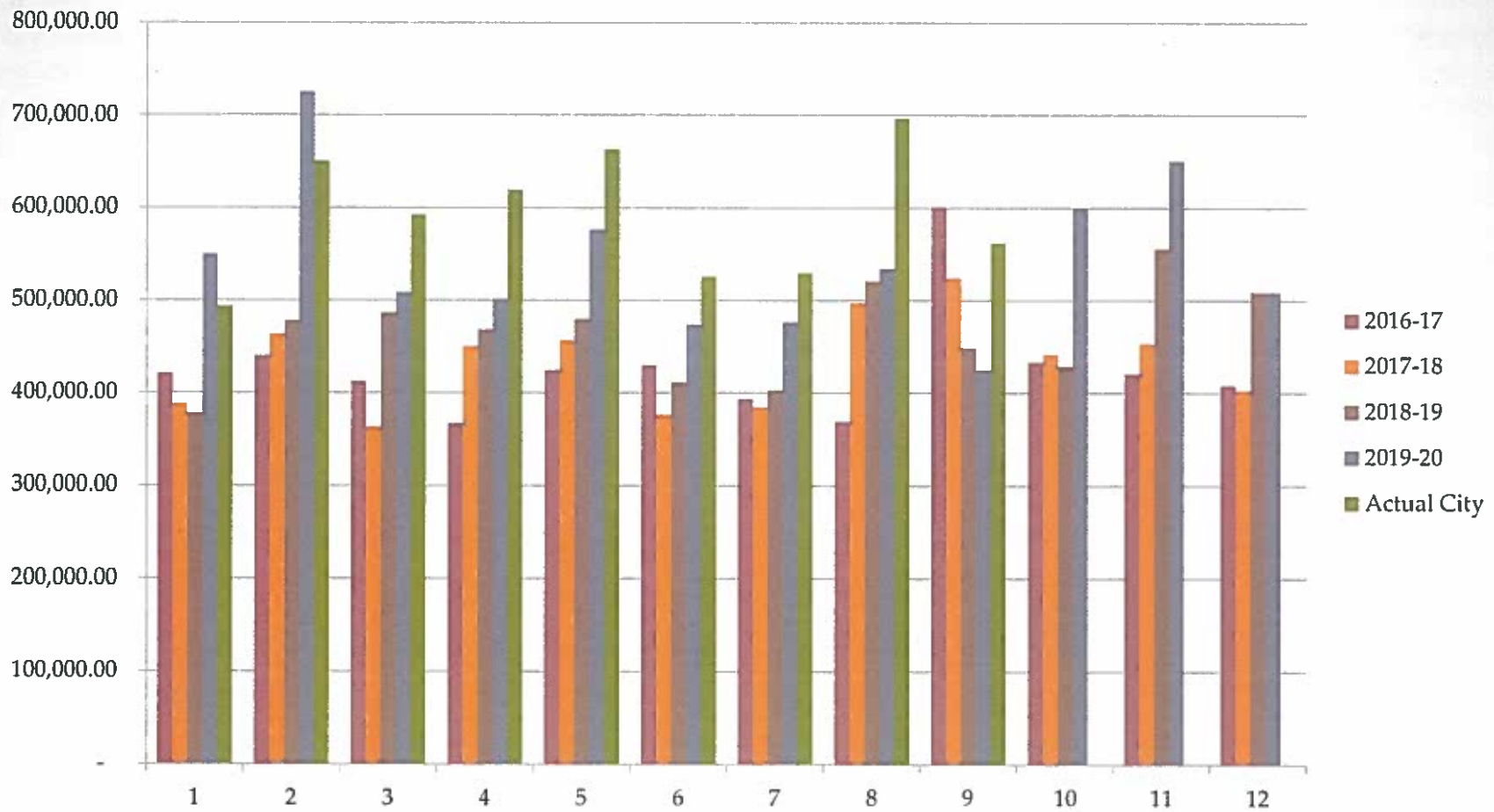


Monthly Finance Report
June 2021

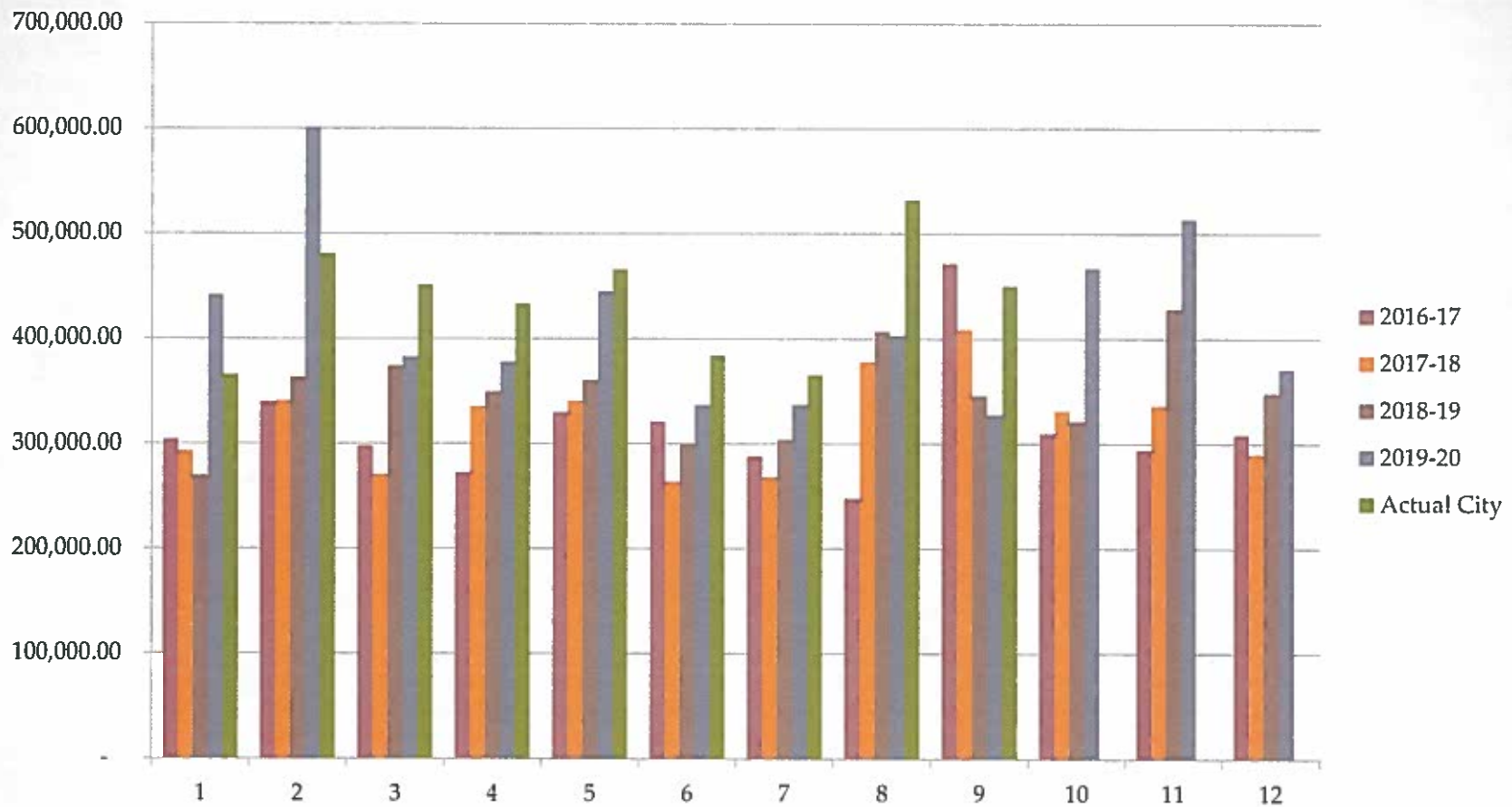
A handwritten signature in blue ink, appearing to be 'V. [unclear]', is written over the bottom right portion of the page.



Fund Balance

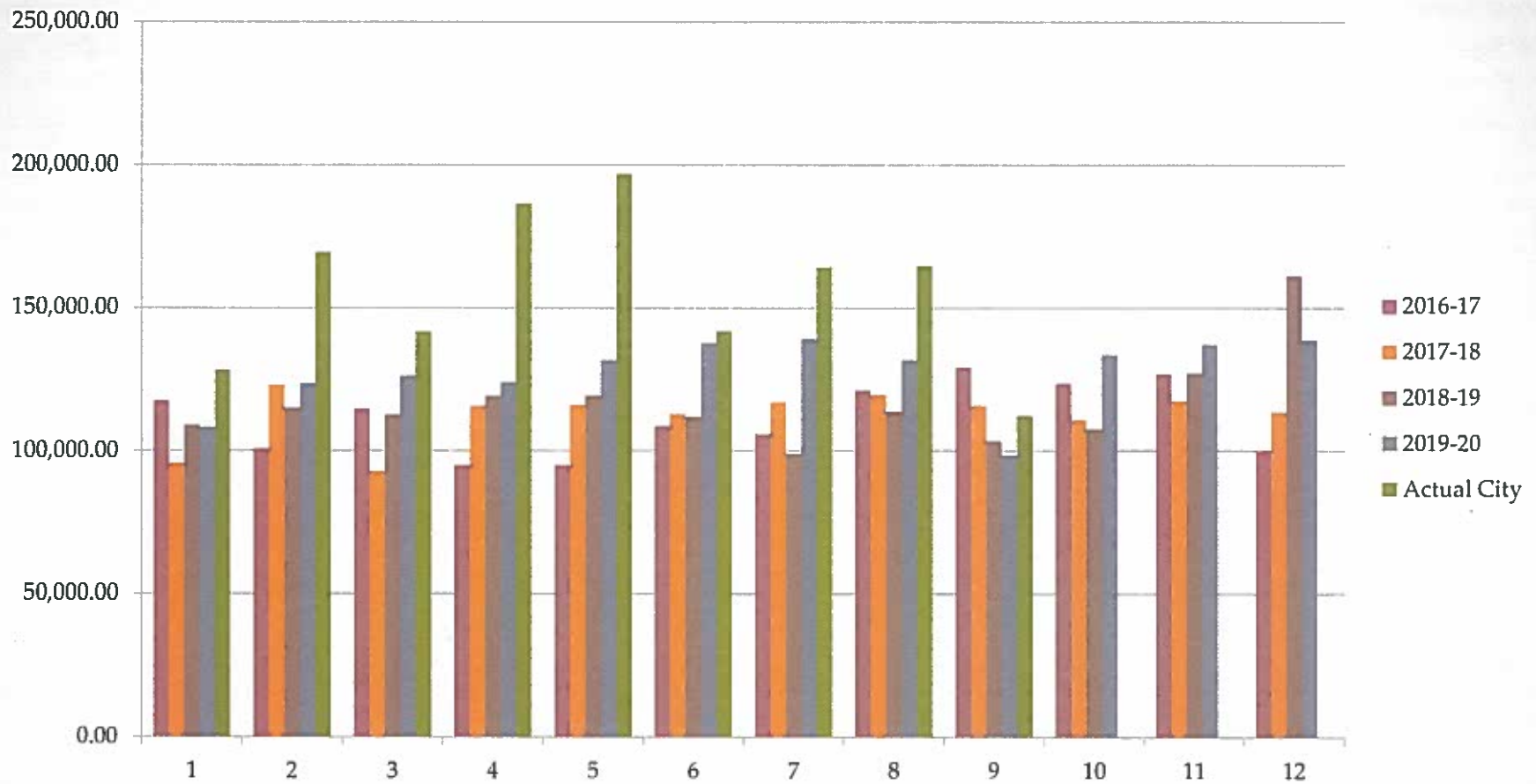


City of Windcrest Total Sales Tax



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	\$5,770,000.14	\$5,823,435.06	\$761,279.89
Garbage	\$1,390,534.53	\$1,019,717.02	\$27,404.99
Asset Seizure - Federal	\$0.00	\$0.00	\$359.98
County Fire Contribution	\$0.00	\$0.00	\$3,946.07
School Crossing Guard	\$5,097.51	\$81.98	\$14,614.65
Police Donations	\$2,750.14	\$661.80	\$1,699.09
Asset Seizure - State	\$0.00	\$0.00	\$398.32
Police Education Training	\$1,921.19	\$3,887.58	\$2,971.04
Economic Development Corporation	n/a	n/a	\$1,289,699.47
Court Technology	\$10,568.37	\$375.00	\$21,606.81
Court Building Security	\$11,906.61	\$0.00	\$734.04
Hotel / Motel Tax	\$145,573.06	\$0.00	\$380,874.28
Debt Service	\$638,279.63	\$490,300.00	\$0.03
WCCPD	\$598,467.09	\$612,512.79	\$402,823.16
Capital Projects - Streets	\$456,449.06	\$831,827.45	\$44,104.12
Public, Education & Government	\$10,274.83	\$0.00	\$0.00
2019 Series A	\$341.95	\$1,673,623.52	3,874,864.28
2019 series B	\$0.00	\$0.00	0.00
Pooled Cash			<u>\$2,812,301.27</u>
<u>Total Cash (Excluding EDC)</u>			<u>\$8,349,982.02</u>

**Monthly Financial Report (MFR) as of
June 30, 2021**

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

2019 Series A Fund:

Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series B Fund:

Balance Sheet, Financial Statement Summary and Financial Statement Summary

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	\$	360
County Fire Contribution	\$	-
School Crossing Guard	\$	14,615
Police Donations	\$	1,699
Asset Seizure Fund - State	\$	398
Police Education Training Fund	\$	2,971
Court Technology Fund	\$	21,607
Court Building Security Fund	\$	734

June 30, 2021

6/30/2021

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for June 2021

This report covers **75.00%** 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)	\$ 464,583	\$ 317,122	\$ 5,770,000	\$ 5,323,774	69.82%
Expenditures (2)	\$ 305,985	\$ 551,891	\$ 5,823,435	\$ 5,028,931	74.31%
Net	\$ 158,598	\$ (234,769)	\$ (53,435)	\$ 294,843	
Garbage Fund:					
Income	\$ 117,741	\$ (298)	\$ 1,390,535	\$ 983,578	106.70%
Expenditures	\$ 140,421	\$ 88,817	\$ 1,019,717	\$ 651,989	83.73%
	\$ (22,680)	\$ (89,115)	\$ 370,818	\$ 331,589	
Debt Service Fund:					
Income	\$ 5,825	\$ -	\$ 638,280	\$ 598,642	
Transfers In	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 800	\$ -	\$ 490,300	\$ 473,912	
Net	\$ 5,025	\$ -	\$ 147,980	\$ 124,729	
Capital Projects Fund:					
Income	\$ 56,847	\$ 42,021	\$ 456,449	\$ 387,262	
Expenditures	\$ 5,339	\$ 3,883	\$ 831,827	\$ 545,365	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 51,508	\$ 38,138	\$ (375,378)	\$ (158,103)	
2019 Series A					
Income	\$ 31	\$ 46	\$ 342	\$ 39,133	
Expenditures	\$ 402,156	\$ 400	\$ 1,673,624	\$ 1,142,125	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ (402,125)	\$ (354)	\$ (1,673,282)	\$ (1,102,992)	
2019 Series B					
Income	\$ -	\$ 85,027	\$ -	\$ 112,857	
Expenditures	\$ -	\$ 1,422,985	\$ -	\$ 2,016,430	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ -	\$ (1,337,958)	\$ -	\$ (1,903,573)	
Total Funds:					
Income	\$ 645,027	\$ 443,918	\$ 8,255,605	\$ 7,445,246	
Expenditures	\$ 854,701	\$ 2,067,977	\$ 9,838,903	\$ 9,858,753	
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ -	
Net All Funds	\$ (209,674)	\$ (1,624,059)	\$ (1,583,298)	\$ (2,413,507)	
Sales Tax Collections (Actual Received):					
Crime Control District	\$ 80,359	\$ 64,481	\$ 761,524	\$ 655,565	
EDC	\$ 80,361	\$ 60,835	\$ 762,176	\$ 657,560	
General Fund	\$ 321,443	\$ 243,339	\$ 3,048,711	\$ 2,698,033	
Ad Valorem Tax Offset	\$ 80,361	\$ 60,835	\$ 762,080	\$ 657,560	
For Street Maintenance	\$ 80,361	\$ 60,835	\$ 762,080	\$ 657,560	
Net Sales Tax	\$ 642,885	\$ 490,324	\$ 6,096,570	\$ 5,326,278	

Annexed Area to S.A. \$ (164,599) \$ (98,556) \$ (1,293,484) \$ (1,119,882)

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Rafael Castillo Jr.
City Manager

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending June 2021

	Account	Interest Rate
Frost Bank Accounts:		
Pooled Checking	\$ 2,812,301	0.01%
General Fund Money Market	\$ 608,882	0.01%
General Fund Development Escrow	\$ -	
General Fund Certificate of Deposit	\$ 25,000	0.20%
Garbage Fund Checking	\$ 26,495	0.01%
Garbage Fund Money Market	\$ 477	0.01%
Debt Service Fund	\$ 0	0.01%
Capital Projects Street Fund	\$ 24,932	0.01%
Hotel/Motel Occupancy Tax Fund	\$ 380,874	0.01%
Windcrest Crime Control & Prevention Dist. Fund	\$ 402,823	0.01%
Asset Forfeiture/Seizure Savings (Federal)	\$ 360	0.01%
School Crossing Guard Savings	\$ 14,615	0.01%
Police Donation Savings	\$ 1,699	0.01%
Asset Forfeiture/Seizure Savings (State)	\$ 398	0.01%
Police Education/Training Savings	\$ 2,971	0.01%
Municipal Court Technology Fund	\$ 21,607	0.01%
Municipal Court Building Security Fund	\$ 734	0.01%
2019 Series A	\$ 3,874,864	0.01%
2019 Series B	\$ -	0.01%
Total - Frost National Bank	\$ 8,199,034	
INVESTMENTS:		
Texpool (breakout by fund on following page)	\$ 140,088	0.0174%
Texpool for Streets	\$ 10,860	0.0174%
Total TexPool	\$ 150,948	
TOTAL ALL FUNDS	\$ 8,349,982	

Texpool Breakout by Fund

Balance		
Fund #	Fund Name	6/30/2021
1	General Fund	127,397.98
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	140,088.28

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-1100	CASH - FROST OPERATING	(224.29)
01-1102	CLAIM ON CASH	1,716,955.83
01-1105	SAVINGS	608,881.91
01-1110	PETTY CASH	1,700.00
01-1111	STORE PETTY CASH	100.00
01-1120	CERT. OF DEPOSIT-RESTRICTED	25,000.00
01-1125	INVESTMENT/TEXPOOL	127,397.98
01-1127	IBC BANK ESCROW	0.00
01-1128	EXPENSE CARD	7,676.81
01-1129	EXPENCE CARD A	935.33
01-1130	EXPENCE CARD B	1,860.64
01-1131	EXPENCE CARD C	1,701.86
01-1132	EXPENCE CARD D	1,978.22
01-1133	EXPENCE CARD E	246.51
01-1134	EXPENCE CARD F	1,025.04
01-1135	EXPENCE TRAVEL CARD 1	1,500.19
01-1136	EXPENCE TRAVEL CARD 2	681.44
01-1137	EXPENCE TRAVEL CARD 3	1,940.46
01-1138	EXPENCE TRAVEL CARD 4	865.92
01-1201	PREPAID INSURANCE	0.00
01-1204	PREPAID SALES TAX	0.00
01-1205	PREPAID EMS SERVICE	0.00
01-1210	PREPAID VOLUNTEER PENSION	0.00
01-1215	PREPAID MAINTENANCE CONTRACTS	0.00
01-1310	DUE FROM GARBAGE FUND	0.00
01-1320	DUE FROM ASSET FORF/SEIZ	0.00
01-1325	DUE FROM S C G FUND	0.00
01-1330	DUE FROM COUNTY FIRE CONT	0.00
01-1335	DUE FROM DARE PROGRAM FN	0.00
01-1340	DUE FROM POLICE DONATION ACCT	0.00
01-1345	DUE FROM ASSET SEIZ/STATE	0.00
01-1350	DUE FROM POLICE TRAINING FUND	0.00
01-1351	DUE FROM ROOSEVELT SCHOLARSHIP	0.00
01-1353	DUE FROM COURT TECH. FUND	0.00
01-1354	DUE FROM COURT BLDG. SEC. FUND	0.00
01-1355	DUE FROM EDC	0.00
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	0.00
01-1357	DUE FROM TX TAX NOTES 2002 FUN	0.00
01-1380	DUE FROM WCCPD	0.00
01-1381	DUE FROM TX TAX NOTES 2005	0.00
01-1383	DUE FROM HRA	0.00
01-1501	A/R-ADVALOREM TAXES	68,505.87
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	(288,677.51)
01-1505	ALLOW FOR DOUBTFUL ACCTS	(10,365.63)
01-1510	A/R-SALES TAX	(0.96)
01-1515	A/R-LIQUOR TAX	0.00
01-1562	A/R - GRANT FUNDS	0.00
01-1601	A/R-MISC FEES	(13,954.63)

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
01-1602	A/R WARRANTS - CITY PORTION	577,355.02	
01-1605	A/R-FRANCHISE	0.01	
01-1608	A/R - UNAPPLIED CREDITS	0.00	
01-1620	A/R-WATER DISTRICT #10	0.00	
01-1635	A/R-MISC. II	0.00	
01-1636	A/R POST OFFICE PETTY CASH	200.00	
		<u>2,833,286.02</u>	
			2,833,286.02
			=====
TOTAL ASSETS			
LIABILITIES			
=====			
01-2200	WAGES PAYABLE	0.00	
01-2205	FED WITHHOLDING	0.00	
01-2210	FICA PAYABLE - EMPLOYER	0.00	
01-2215	FICA PAYABLE - EMPLOYEE	0.00	
01-2220	MEDICARE PAYABLE EMPLOYER	0.00	
01-2225	MEDICARE PAYABLE EMPLOYEE	0.00	
01-2230	TMRS PAYABLE	24,390.90	
01-2235	TWC TAXES PAYABLE	0.00	
01-2240	TRUSTEE PAYABLE	0.00	
01-2242	SEC 457B DEF.COMP. PAYABLE	865.00	
01-2245	LIFE INSURANCE PAYABLE	(2,706.07)	
01-2246	SHORT TERM DISABILITY	(4,556.31)	
01-2248	LEGALSHIELD VOL DED	0.00	
01-2250	SUPPLEMENTAL INSURANCE	10,624.32	
01-2251	DEPENDENT DENTAL INSURANCE	(2,935.77)	
01-2252	DEPENDENT VISION INSURANCE	(1,314.89)	
01-2255	DEP HLTH/OPT LIFE PAYABLE	604.52	
01-2256	A/P FSA Med Ded	870.97	
01-2257	A/P FSA DEP DED	0.00	
01-2258	DUE TO EWALD TRACTOR	0.00	
01-2259	A/P MISC DED	4,029.85	
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	144.70	
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	(696.44)	
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	39,110.67	
01-2401	A/P-GENERAL FUND	0.00	

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2402	A/P-COMP TO VICTIMS(CVC)	465.41
01-2403	A/P-REHABILITATION(CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE(CJP)	10.00
01-2405	A/P-PERSONNEL TRAIN(JCPT)	62.07
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	4,406.47
01-2411	BOND ESCROW (COURT)	9,294.10
01-2412	A/P-CONTINUING ED(LEOCE)	0.00
01-2413	A/P TIME PAYMENT	250.55
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00
01-2415	A/P FUGITIVE APPREHENSION (FA)	25.00
01-2416	A/P CONSOLIDATED CRT COST(CCC)	71,278.31
01-2417	A/P JUVENILE CRIME(JCD)	13.01
01-2418	A/P FTA FEE (FTA)	3,604.93
01-2420	DEPOSITS-CONTRACTORS	0.00
01-2421	A/P-RESTITUTION	0.00
01-2422	DEPOSITS-VEHICLE STORAGE	2,800.00
01-2423	AP-CHILD SAFETY SEAT & BELT	212.64
01-2424	A/P CORRECTIONAL MGMT (CMI)	1.00
01-2425	DEPOSITS-CIVIC CENTER	2,770.00
01-2426	A/P INDIGENT DEFENSE FEE	494.87
01-2427	DEPOSITS - TACO CABANA	(100.00)
01-2428	A/P - MUNI SVC BUREAU	0.00
01-2429	A/P - STATE TRAFFIC FEES	38,509.85
01-2430	BOND REFUNDS (COURT)	3,176.00
01-2431	A/P - STATE JURY FEE (SJRF)	953.75
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)	1,287.59
01-2436	A/P-LINEBARGER COURT COLLECTIO	33,573.14
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	6.10
01-2438	BONDS APPLIED (COURT)	0.00
01-2440	FROST BANK ESCROW FUNDS	0.00
01-2449	A/P CAPITAL LEASE	0.00
01-2450	A/P LEASE	0.00
01-2451	A/P SALES TAX PAYBACK	0.00
01-2455	A/P VFFP	0.00
01-2470	ACCRUED COMPENSATED ABSENCES	0.00
01-2471	PENDING PRIOR PERIOD AJE	(0.07)
01-2475	ENCUMBRANCES	0.00
01-2476	RESERVE FOR ENCUMBRANCES	0.00
01-2477	PRIOR YEAR ENCUMBRANCES	0.00
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	0.00
01-2501	DEFERRED REVENUE-TAXES	58,738.60
01-2502	DEFERRED REVENUE - OTHER	0.00
01-2503	DEFERRED REVENUE - WARRANTS	288,677.51
TOTAL LIABILITIES		<u>588,942.28</u>

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
EQUITY		
=====		
01-3201	FUND BALANCE	2,297,778.66
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>2,297,778.66</u>
	TOTAL REVENUE	5,770,000.14
	TOTAL EXPENSES	<u>5,823,435.06</u>
	TOTAL INCREASE/(DECREASE) IN FUND BAL. (	<u>53,434.92)</u>
	TOTAL EQUITY & FUND BALANCE	<u>2,244,343.74</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE	2,833,286.02
		=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

	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	8,264,256	8,264,256	464,582.63	5,770,000.14	5,326,485.58	0.00	69.82	2,494,255.85
TOTAL REVENUES	8,264,256	8,264,256	464,582.63	5,770,000.14	5,326,485.58	0.00	69.82	2,494,255.85
<u>EXPENDITURE SUMMARY</u>								
<u>01-ADMINISTRATION</u>								
SALARIES & BENEFITS	257,836	257,836	14,600.40	190,899.40	163,645.16	0.00	74.04	66,936.17
OTHER EXPENSES	95,500	95,500	34,519.75	6,659.89	78,411.78	0.00	6.97	88,840.11
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	353,336	353,336	19,919.35	197,559.29	242,056.94	0.00	55.91	155,776.28
<u>02-POLICE DEPARTMENT</u>								
SALARIES & BENEFITS	2,159,118	2,159,118	159,860.62	1,613,262.52	1,515,288.90	0.00	74.72	545,855.85
OTHER EXPENSES	156,700	156,700	29,432.34	97,571.38	103,272.10	274.94	62.44	58,853.68
CAPITAL EXPENSES	0	0	755.00	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	2,315,818	2,315,818	129,673.28	1,710,833.90	1,618,561.00	274.94	73.89	604,709.53
<u>03-FIRE DEPARTMENT</u>								
SALARIES & BENEFITS	625,273	625,273	44,227.66	499,241.36	170,456.83	0.00	79.84	126,032.10
OTHER EXPENSES	261,300	261,300	10,292.38	267,630.66	210,112.56	11,617.84	106.87	17,948.50
CAPITAL EXPENSES	0	0	8,595.00	0.00	0.00	17,531.43	0.00	17,531.43
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	886,573	886,573	45,925.04	766,872.02	380,569.39	29,149.27	89.79	90,552.17
<u>04-SPECIAL SERVICES</u>								
SALARIES & BENEFITS	59,132	59,132	2,876.69	31,381.60	35,202.27	0.00	53.07	27,749.94
OTHER EXPENSES	113,200	113,200	10,340.12	102,098.13	83,700.45	3,750.00	93.51	7,351.87
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	172,332	172,332	13,216.81	133,479.73	118,902.72	3,750.00	79.63	35,101.81
<u>06-PARKS & RECREATION</u>								
OTHER EXPENSES	149,500	149,500	23,507.95	88,454.64	75,820.08	0.00	59.17	61,045.36
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	149,500	149,500	23,507.95	88,454.64	75,820.08	0.00	59.17	61,045.36
<u>07-FLEET MECHANIC</u>								
SALARIES & BENEFITS	61,374	61,374	3,999.83	39,745.00	45,792.85	0.00	64.76	21,629.05
OTHER EXPENSES	109,950	109,950	6,658.33	60,497.92	55,428.04	0.00	55.02	49,452.08
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	171,324	171,324	10,658.16	100,242.92	101,220.89	0.00	58.51	71,081.13

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
SALARIES & BENEFITS	377,628	377,628	28,824.69	244,853.17	250,797.74	0.00	64.84	132,774.76
OTHER EXPENSES	37,150	37,150	1,720.86	12,869.07	15,464.03	175.00	35.11	24,105.93
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	414,778	414,778	30,545.55	257,722.24	266,261.77	175.00	62.18	156,880.69
10-FACILITY DIVISION								
OTHER EXPENSES	226,000	226,000	4,245.42	144,123.04	89,172.23	0.00	63.77	81,876.96
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	226,000	226,000	4,245.42	144,123.04	89,172.23	0.00	63.77	81,876.96
11-CIVIC CENTER								
SALARIES & BENEFITS	169,488	169,488	9,869.58	113,891.68	77,844.23	0.00	67.20	55,596.16
OTHER EXPENSES	60,000	60,000	1,444.58	35,306.05	38,512.38	0.00	58.84	24,693.95
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	229,488	229,488	11,314.16	149,197.73	116,356.61	0.00	65.01	80,290.11
14-CONTRACT SERVICES								
OTHER EXPENSES	886,400	886,400	90,171.52	633,538.31	465,217.76	5,775.00	72.12	247,086.69
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	886,400	886,400	90,171.52	633,538.31	465,217.76	5,775.00	72.12	247,086.69
15-TECH SUPPORT								
OTHER EXPENSES	300,500	300,500	30,539.72	270,436.84	199,498.14	0.00	90.00	30,063.16
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	300,500	300,500	30,539.72	270,436.84	199,498.14	0.00	90.00	30,063.16
16-PUBLIC WORKS								
SALARIES & BENEFITS	576,446	576,446	27,534.65	378,089.84	390,822.78	0.00	65.59	198,356.43
OTHER EXPENSES	89,000	89,000	1,742.56	57,359.52	109,620.47	0.00	64.45	31,640.48
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	665,446	665,446	25,792.09	435,449.36	500,443.25	0.00	65.44	229,996.91
17-ANIMAL CONTROL								
SALARIES & BENEFITS	125,318	125,318	3,866.18	80,555.86	81,055.35	0.00	64.28	44,762.40
OTHER EXPENSES	58,800	58,800	7,477.87	34,396.46	27,942.41	0.00	58.50	24,403.54
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	184,118	184,118	11,344.05	114,952.32	108,997.76	0.00	62.43	69,165.94

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	71,952	71,952	4,887.67	48,279.01	50,792.06	0.00	67.10	23,673.12
OTHER EXPENSES	2,385	2,385	0.00	828.30	428.30	0.00	34.73	1,556.70
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	74,337	74,337	4,887.67	49,107.31	51,220.36	0.00	66.06	25,229.82
20-FINANCE								
SALARIES & BENEFITS	334,738	334,738	20,457.40	247,475.57	221,628.48	0.00	73.93	87,262.13
OTHER EXPENSES	40,250	40,250	4,842.42	28,224.33	32,384.80	0.00	70.12	12,025.67
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	374,988	374,988	25,299.82	275,699.90	254,013.28	0.00	73.52	99,287.80
25-CITY MANAGEMENT								
SALARIES & BENEFITS	196,759	196,759	14,309.55	145,050.53	132,264.34	0.00	73.72	51,708.84
OTHER EXPENSES	10,550	10,550	35.43	5,736.92	6,922.18	0.00	54.38	4,813.08
OTHER INCOME/EXPENSES	0	0	(198,652.54)	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	207,309	207,309	(184,307.56)	150,787.45	139,186.52	0.00	72.74	56,521.92
26-POOL								
SALARIES & BENEFITS	0	0	0.00	0.00	9,300.97	0.00	0.00	0.00
OTHER EXPENSES	45,800	45,800	1,292.98	8,342.24	9,539.47	0.00	18.21	37,457.76
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	45,800	45,800	1,292.98	8,342.24	18,840.44	0.00	18.21	37,457.76
27-POST OFFICE								
SALARIES & BENEFITS	52,580	52,580	2,892.12	35,775.36	30,140.70	0.00	68.04	16,804.94
OTHER EXPENSES	21,800	21,800	113.95	5,917.71	25,742.17	0.00	27.15	15,882.29
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	74,380	74,380	3,006.07	41,693.07	55,882.87	0.00	56.05	32,687.23
28-HUMAN RESOUCES								
OTHER EXPENSES	161,000	161,000	12,984.52	69,980.10	79,514.64	0.00	43.47	91,019.90
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	161,000	161,000	12,984.52	69,980.10	79,514.64	0.00	43.47	91,019.90
30-CAPITAL								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	139,212	139,212	35,806.89	224,962.65	165,280.72	106,760.66	238.29	(192,511.22)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	139,212	139,212	35,806.89	224,962.65	165,280.72	106,760.66	238.29	(192,511.22)
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	8,032,640	8,032,640	305,984.79	5,823,435.06	5,047,017.37	145,884.87	74.31	2,063,319.95
REVENUE OVER/(UNDER) EXPENDITURES	231,616	231,616	158,597.84	(53,434.92)	279,468.21	(145,884.87)	86.06-	430,935.90

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

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	2,485,395	2,485,395	75,827.92	2,478,017.31	2,350,083.63	0.00	99.70	7,377.69
01-4115 SALES TAX	2,915,356	2,915,356	227,387.03	1,825,771.65	1,548,093.40	0.00	62.63	1,089,584.35
01-4116 SALES TX-AD VALOREM TX OFFSET	728,540	728,540	56,846.77	456,442.89	387,023.44	0.00	62.65	272,097.11
01-4118 HOTEL OCC. TAX FUND TRANSFER	230,000	230,000	0.00	0.00	0.00	0.00	0.00	230,000.00
01-4119 HOTEL OCC.TAX F. TRANSFER CAPITAL	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
01-4120 MIXED BEVERAGE GROSS RECEIPTS	26,000	26,000	2,118.78	17,348.87	15,474.71	0.00	66.73	8,651.13
01-4121 HOTEL OCC. TAX SPECIAL EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4201 CPS ENERGY FRANCHISE FEES	496,095	496,095	0.00	249,554.25	236,639.54	0.00	50.30	246,540.58
01-4205 AT&T TELECOM FRANCHISE FEES	35,000	35,000	1.46	10,299.37	27,805.54	0.00	29.43	24,700.63
01-4210 TIME WARNER CABLE & TEL FEES	75,000	75,000	0.00	51,286.97	57,230.47	0.00	68.38	23,713.03
01-4211 TWC - PEG Fee 1%	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4215 OTHER TELECOM FEES	2,400	2,400	0.00	1,292.55	2,412.52	0.00	53.86	1,107.45
01-4230 FRANCHISE FEES -WATER	2,600	2,600	2,612.68	2,612.68	3,043.09	0.00	100.49 (	12.68)
01-4301 INTEREST	17,610	17,610	32.90	314.94	17,337.65	0.00	1.79	17,295.06
01-4302 FRANCHISE FEE- SANITATION	1,125	1,125	0.00	221.68	108.23	0.00	19.70	903.32
01-4310 COURT FINES	563,896	563,896	52,692.06	347,801.04	417,095.37	0.00	61.68	216,095.12
01-4320 WINDCREST GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4401 SWIMMING POOL FEES	27,000	27,000	0.00 (	300.00)	0.00	0.00	1.11-	27,300.00
01-4402 SWIMMING POOL CONCESSIONS	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-4403 SWIMMING POOL B-PARTIES	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	5,520	5,520	320.00	4,100.00	2,905.00	0.00	74.28	1,420.00
01-4409 BUILDING PERMIT FEES	210,000	210,000	11,972.90	143,519.85	88,120.18	0.00	68.34	66,480.15
01-4410 FOOD PERMIT FEES	20,000	20,000	1,000.00	14,485.00	17,062.50	0.00	72.43	5,515.00
01-4411 FIRE DEPARTMENT FEES	0	0	585.00	8,100.01	0.00	0.00	0.00 (	8,100.01)
01-4420 LIQUOR LICENSE FEES	4,000	4,000	0.00	2,860.00	3,230.00	0.00	71.50	1,140.00
01-4425 VEHICLE STORAGE FEES	34,469	34,469	480.00 (	2,612.22)	6,351.20)	0.00	7.58-	37,081.22
01-4430 CIVIC CENTER FEES	28,000	28,000	6,100.00	23,055.00	12,455.00	0.00	82.34	4,945.00
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	15.00	220.00	140.00	0.00	48.89	230.00
01-4440 MISCELLANEOUS FEES	2,000	2,000	263.80	1,069.39	2,127.45	0.00	53.47	930.61
01-4441 ALARM & PERMIT FEES	4,500	4,500	150.00	1,700.00	2,900.00	0.00	37.78	2,800.00
01-4442 PLATTING/ZONING/VAR FEES	300	300	10.00	10.00	0.00	0.00	3.33	290.00
01-4444 FOOD HANDLER TRAINING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	0.00	11,503.61	14,583.31	0.00	46.01	13,496.39
01-4451 EDC REIMBURSEMENT	10,000	10,000	0.00	0.00	30,000.00	0.00	0.00	10,000.00
01-4455 WCCPD REIMBURSEMENT	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
01-4460 MISCELLANEOUS INCOME	25,000	25,000 (	31,059.00)	6,743.00	19,552.08	0.00	26.97	18,257.00
01-4461 WORKER'S COMP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4462 DONATIONS FD	0	0	0.00	4,548.25	25,946.44	0.00	0.00 (	4,548.25)
01-4463 DONATIONS SPECIAL EVENTS	0	0	0.00	0.00	1,122.20	0.00	0.00	0.00
01-4470 LEASE OF LAND	135,000	135,000	4,583.34	41,250.06	37,500.03	0.00	30.56	93,749.94
01-4471 LEASE OF BUILDING SPACE	0	0	0.00	1,200.00	1,200.00	0.00	0.00 (	1,200.00)
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	75,000	75,000	0.00	0.00	0.00	0.00	0.00	75,000.00
01-4502 FIRE TRUCK REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4504 COURT SECURITY FUND TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4505 GARBAGE FUND TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4506 CARES ACT 2020 (BEXAR COUNTY)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4513 GRANT PROCEEDS WFD	0	0	0.00	14,942.00	11,645.00	0.00	0.00 (	14,942.00)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4548 TRANSFER FROM FUNF 03	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4549 PROCEEDS SALES OF FIXED ASSETS	0	0	52,641.99	52,641.99	0.00	0.00	0.00 (	52,641.99)
TOTAL REVENUES	8,264,256	8,264,256	464,582.63	5,770,000.14	5,326,485.58	0.00	69.82	2,494,255.85

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>01-ADMINISTRATION</u>								
<u>SALARIES & BENEFITS</u>								
01-501-010 ADMIN. SALARIES	186,922	186,922	14,316.12	136,187.31	119,913.09	0.00	72.86	50,734.49
01-501-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	600	600	46.16	445.11	438.52	0.00	74.19	154.89
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	32.85	366.69	982.70	0.00	13.58	2,333.31
01-501-030 SOCIAL SECURITY	14,552	14,552	1,023.12	9,833.53	8,808.70	0.00	67.58	4,718.44
01-501-040 HEALTH INSURANCE	35,738	35,738	135.14	30,654.67	21,873.46	0.00	85.78	5,083.33
01-501-050 RETIREMENT	13,815	13,815	1,035.01	9,976.97	9,313.56	0.00	72.22	3,837.89
01-501-060 WORKERS' COMPENSATION	2,861	2,861	1,988.00	2,861.25	1,807.64	0.00	100.01	0.31
01-501-070 UNEMPLOYMENT COMPENSATION	648	648	0.00	573.87	507.49	0.00	88.56	74.13
01-501-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	257,836	257,836	14,600.40	190,899.40	163,645.16	0.00	74.04	66,936.17
<u>OTHER EXPENSES</u>								
01-501-120 DUES & SUBSCRIPTIONS	1,000	1,000	57.00	2,335.93	576.23	0.00	233.59	1,335.93
01-501-130 BONDS & TRAINING	6,000	6,000	560.00	2,035.69	3,249.08	0.00	33.93	3,964.31
01-501-151 Contract Svc - Inspections	75,000	75,000	30,000.00	0.00	65,840.00	0.00	0.00	75,000.00
01-501-220 FOOD HEALTH OFFICER FEES	0	0	5,375.00	0.00	0.00	0.00	0.00	0.00
01-501-420 OFFICE SUPPLIES	4,500	4,500	238.25	2,087.41	2,911.67	0.00	46.39	2,412.59
01-501-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-440 ELECTION SUPPLIES	7,500	7,500	0.00	0.00	4,585.00	0.00	0.00	7,500.00
01-501-500 GENERAL/GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-590 POSTAGE	500	500	0.00	200.86	249.80	0.00	40.17	299.14
01-501-600 OFFICE EQUIPMENT & MAINT	1,000	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00
01-501-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	95,500	95,500	34,519.75	6,659.89	78,411.78	0.00	6.97	88,840.11
<u>CAPITAL EXPENSES</u>								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-501-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	353,336	353,336	19,919.35	197,559.29	242,056.94	0.00	55.91	155,776.28

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

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	1,144,892	1,144,892	90,464.64	884,875.56	865,550.53	0.00	77.29	260,016.44
01-502-012 CIVILIAN SALARIES	237,822	237,822	19,335.14	186,288.85	148,380.54	0.00	78.33	51,533.15
01-502-014 POLICE SPECIAL ASSIGNMENT SA	9,000	9,000	346.16	3,337.97	3,288.52	0.00	37.09	5,662.03
01-502-015 POL INCENTIVE PAY-BILING & S	3,000	3,000	433.17	4,358.61	4,722.36	0.00	145.29 (	1,358.61)
01-502-016 CIV.INCENTIVE PAY-BILING & S	2,400	2,400	72.39	451.23	600.31	0.00	18.80	1,948.77
01-502-017 POLICE SALARIES-CERTIFICATIO	12,600	12,600	519.30	6,558.02	6,554.72	0.00	52.05	6,041.98
01-502-018 POLICE EDUCATION PAY	2,100	2,100	253.88	2,303.05	1,454.04	0.00	109.67 (	203.05)
01-502-020 POLICE OVERTIME	90,000	90,000	7,062.46	59,729.57	33,117.36	0.00	66.37	30,270.43
01-502-021 7K HOURS	40,000	40,000	3,905.61	38,645.85	36,349.64	0.00	96.61	1,354.15
01-502-022 CIVILIAN OVERTIME	30,000	30,000	1,933.29	15,305.06	9,543.12	0.00	51.02	14,694.94
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)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-026 HAZARDOUS DUTY PAY	13,440	13,440	452.38	5,684.44	7,741.05	0.00	42.29	7,755.56
01-502-030 SOCIAL SECURITY	97,964	97,964	7,661.79	74,790.06	80,958.29	0.00	76.34	23,173.50
01-502-030CSOCIAL SECURITY CIVILIAN	20,065	20,065	1,655.20	15,602.06	5,132.79	0.00	77.76	4,462.77
01-502-040 HEALTH INSURANCE	246,432	246,432	1,115.71	166,212.65	144,322.99	0.00	67.45	80,219.37
01-502-050 RETIREMENT	93,001	93,001	7,419.26	73,148.66	81,398.99	0.00	78.65	19,852.69
01-502-050CRETIREMENT CIVILIAN	19,048	19,048	1,557.40	14,896.71	5,062.99	0.00	78.20	4,151.76
01-502-060 WORKERS' COMPENSATION	92,818	92,818	15,652.57	56,577.24	76,968.43	0.00	60.95	36,240.90
01-502-070 UNEMPLOYMENT COMPENSATION	4,536	4,536	20.27	4,496.93	4,142.23	0.00	99.14	39.07
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	2,159,118	2,159,118	159,860.62	1,613,262.52	1,515,288.90	0.00	74.72	545,855.85
OTHER EXPENSES								
01-502-120 DUES & SUBSCRIPTIONS	5,000	5,000	175.00	3,451.94	3,441.20	0.00	69.04	1,548.06
01-502-130 BONDS & TRAINING	7,500	7,500	1,985.56	4,799.67	4,153.06	0.00	64.00	2,700.33
01-502-400 CITIZEN'S PATROL	2,500	2,500	79.90	79.90	0.00	0.00	3.20	2,420.10
01-502-420 OFFICE SUPPLIES	5,000	5,000	26.96	4,702.56	3,335.30	0.00	94.05	297.44
01-502-430 MISCELLANEOUS SUPPLIES	900	900 (	17,855.00)	3,462.71	7,330.69	0.00	384.75 (	2,562.71)
01-502-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	246.26	0.00	0.00	0.00 (	246.26)
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	500	500 (	15,853.59)	3,239.97	2,994.02	0.00	647.99 (	2,739.97)
01-502-435 K-9 PROGRAM EXPENSES	3,000	3,000	237.96	1,102.13	1,800.80	0.00	36.74	1,897.87
01-502-450 LAB FEES/CRIME SCENE SUPP	13,500	13,500	387.49	3,316.59	775.06	0.00	24.57	10,183.41
01-502-480 UNIFORM ALLOWANCE	30,000	30,000	0.00	21,233.16	29,198.19	274.94	71.69	8,491.90
01-502-485 WEAPONS & AMMUNITION	3,000	3,000	0.00	2,840.32	1,601.45	0.00	94.68	159.68
01-502-486 PERSONAL PROTECTIVE EQUIPMEN	10,000	10,000	422.70	10,524.76	10,739.04	0.00	105.25 (	524.76)
01-502-487 VEHICLE EQUIPMENT	1,000	1,000	755.00	934.95	6.24	0.00	93.50	65.05
01-502-489 COMMUNITY SERVICES	7,000	7,000	0.00	48.00	5,618.48	0.00	0.69	6,952.00
01-502-491 MEMORIAL SERVICES	5,000	5,000	205.68	737.98	0.00	0.00	14.76	4,262.02
01-502-501 MISC. CRIME PREVENTION	1,000	1,000	0.00	0.00	486.99	0.00	0.00	1,000.00
01-502-520 BICYCLE PARTS & MAINTENANCE	1,000	1,000	0.00	0.00	244.80	0.00	0.00	1,000.00
01-502-540 VEHICLE FUEL	60,000	60,000	0.00	35,635.33	31,533.18	0.00	59.39	24,364.67
01-502-550 PRISONER EXPENSE	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-502-590 POSTAGE	500	500	0.00	1,215.15	13.60	0.00	243.03 (	715.15)

CITY OF WINCREST
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AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-502-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	156,700	156,700	(29,432.34)	97,571.38	103,272.10	274.94	62.44	58,853.68
<u>CAPITAL EXPENSES</u>								
01-502-800 CAPITAL EXPENDITURES	0	0	(755.00)	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	(755.00)	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	2,315,818	2,315,818	129,673.28	1,710,833.90	1,618,561.00	274.94	73.89	604,709.53

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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
03-FIRE DEPARTMENT								
=====								
SALARIES & BENEFITS								
01-503-010 FIRE DEPT. SALARIES	389,799	389,799	45,150.61	334,242.13	122,330.77	0.00	85.75	55,557.20
01-503-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-015 FIRE INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-017 FIRE SALARIES-CERTIFICATION	0	0	461.54	4,681.33	0.00	0.00	0.00	(4,681.33)
01-503-020 FIRE OVERTIME	45,000	45,000	3,579.18	43,145.54	878.35	0.00	95.88	1,854.46
01-503-021 7K HOURS	0	0	10,887.67)	0.00	0.00	0.00	0.00	0.00
01-503-030 SOCIAL SECURITY	31,522	31,522	2,880.64	28,410.48	8,692.52	0.00	90.13	3,111.29
01-503-040 HEALTH INSURANCE	81,580	81,580	289.32	46,029.13	14,076.90	0.00	56.42	35,551.26
01-503-050 RETIREMENT	29,925	29,925	2,754.04	27,656.87	9,521.24	0.00	92.42	2,268.21
01-503-060 WORKERS' COMPENSATION	24,789	24,789	0.00	10,159.89	7,898.06	0.00	40.99	14,629.00
01-503-070 UNEMPLOYMENT COMPENSATION	1,458	1,458	0.00	2,035.99	626.66	0.00	139.64	(577.99)
01-503-080 VOLUNTEER PENSION FUND	21,200	21,200	0.00	2,880.00	6,432.33	0.00	13.58	18,320.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	625,273	625,273	44,227.66	499,241.36	170,456.83	0.00	79.84	126,032.10
OTHER EXPENSES								
01-503-130 TRAINING	16,000	16,000	(1,413.29)	40,641.33	18,659.60	4,643.00	283.03	(29,284.33)
01-503-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	(2,500.00)	0.00	0.00	0.00
01-503-150 HAZMAT PROGRAM	300	300	0.00	493.79	0.00	0.00	164.60	(193.79)
01-503-151 OUTSIDE PROF. SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-221 MOBILE DATA TERMINAL SERVICE	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-503-226 PAGER MAINTENANCE - FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-227 RADIO CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-229 RADIO MAINTENANCE	7,500	7,500	0.00	85.00	(22.50)	0.00	1.13	7,415.00
01-503-396 EOC EQUIPMENT & SUPPLIES	5,000	5,000	0.00	6,142.77	2,229.90	0.00	122.86	(1,142.77)
01-503-420 OFFICE SUPPLIES	8,000	8,000	1,177.98	11,590.26	6,347.28	1,734.72	166.56	(5,324.98)
01-503-430 SUPPLIES & EQUIPMENT	32,500	32,500	77.00	32,420.64	15,983.55	504.00	101.31	(424.64)
01-503-431 EMPLOYEE APPRECIATION LUNCHE	1,500	1,500	0.00	101.95	437.20	0.00	6.80	1,398.05
01-503-450 MEDICAL SUPPLIES	20,000	20,000	234.30	20,991.34	12,917.93	2,239.39	116.15	(3,230.73)
01-503-460 MEDICAL TRAINING	10,000	10,000	0.00	8,656.58	(1,285.00)	0.00	86.57	1,343.42
01-503-480 UNIFORM ALLOWANCE	16,000	16,000	0.00	9,888.44	13,115.46	0.00	61.80	6,111.56
01-503-503 VEHICLE PARTS - FIRE	20,000	20,000	89.14	17,204.52	14,434.65	0.00	86.02	2,795.48
01-503-540 VEHICLE FUEL	16,800	16,800	0.00	7,805.24	15,283.95	0.00	46.46	8,994.76
01-503-590 POSTAGE	200	200	0.00	77.22	52.01	0.00	38.61	122.78
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	30,000	30,000	0.00	61,440.27	34,449.71	2,451.74	212.97	(33,892.01)
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	13,000	13,000	0.00	9,015.37	13,127.86	0.00	69.35	3,984.63
01-503-630 DORM - REPAIRS & MAINT	0	0	0.00	509.72	16,242.63	0.00	0.00	(509.72)
01-503-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-710 TRAVEL	10,000	10,000	0.00	556.05	2,019.36	0.00	5.56	9,443.95
01-503-730 ANNUAL PUMP TESTS	2,500	2,500	0.00	715.00	394.00	0.00	28.60	1,785.00
01-503-740 MAINTENANCE CONTRACTS	22,000	22,000	0.00	16,092.54	38,045.65	0.00	73.15	5,907.46
01-503-741 EMS MEDICAL DIRECTION	20,000	20,000	5,000.00	15,000.00	5,000.00	0.00	75.00	5,000.00
01-503-750 SCBA TESTS	4,000	4,000	5,127.25	8,202.63	3,494.07	44.99	206.19	(4,247.62)
01-503-760 LADDER TESTS	3,000	3,000	0.00	0.00	1,685.25	0.00	0.00	3,000.00
TOTAL OTHER EXPENSES	261,300	261,300	10,292.38	267,630.66	210,112.56	11,617.84	106.87	(17,948.50)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

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>								
01-503-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-801 CAPITAL EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-802 CAPITAL FACILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-803 CAPITAL FLEET	0	0	(8,595.00)	0.00	0.00	17,531.43	0.00	(17,531.43)
01-503-804 CAPITAL PPE(PERS. PROTECT.EQ	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	(8,595.00)	0.00	0.00	17,531.43	0.00	(17,531.43)
<u>OTHER INCOME/EXPENSES</u>								
01-503-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-901 TRANSFER TO FUND 22	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	 886,573	 886,573	 45,925.04	 766,872.02	 380,569.39	 29,149.27	 89.79	 90,552.17

CITY OF WINCREST
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04-SPECIAL SERVICES								
=====								
<u>SALARIES & BENEFITS</u>								
01-504-009 SALARIES	28,043	28,043	1,842.70	18,273.58	21,751.50	0.00	65.16	9,769.42
01-504-010 SALARIES - MAYOR & COUNCIL	14,400	14,400	798.61	11,030.19	11,561.00	0.00	76.60	3,369.81
01-504-014 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-020 OVERTIME	0	0	70.95	70.95	0.00	0.00	0.00	(70.95)
01-504-030 SOCIAL SECURITY	4,012	4,012	84.77	894.50	1,429.05	0.00	22.30	3,117.40
01-504-040 HEALTH INSURANCE	8,962	8,962	0.00	0.00	0.00	0.00	0.00	8,962.00
01-504-050 RETIREMENT	2,764	2,764	79.66	150.59	0.00	0.00	5.45	2,613.30
01-504-060 WORKERS COMPENSATION	789	789	0.00	808.19	306.55	0.00	102.46	(19.44)
01-504-070 UNEMPLOYMENT COMP	162	162	0.00	153.60	154.17	0.00	94.81	8.40
01-504-080 CONTRACT LABOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	59,132	59,132	2,876.69	31,381.60	35,202.27	0.00	53.07	27,749.94
<u>OTHER EXPENSES</u>								
01-504-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	450.87	1,965.09	0.00	22.54	1,549.13
01-504-140 EMPLOYEE APPRECIATION FUND	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 OFFICE SUPPLIES	1,000	1,000	0.00	29.25	203.87	0.00	2.93	970.75
01-504-440 ELECTION SUPPLIES/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-460 SPECIAL EVENTS	30,000	30,000	10,264.20	22,631.75	28,850.42	0.00	75.44	7,368.25
01-504-461 ARTVIBE EVENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-465 JULY 4TH EVENT	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-504-470 LIGHT UP	35,000	35,000	0.00	54,273.82	26,810.01	0.00	155.07	(19,273.82)
01-504-490 WINDCREST YOUTH ACTIVITIES	1,200	1,200	0.00	0.00	0.00	0.00	0.00	1,200.00
01-504-590 POSTAGE	800	800	0.00	845.61	857.64	0.00	105.70	(45.61)
01-504-610 NEWSLETTER	15,000	15,000	0.00	10,233.78	11,250.59	0.00	68.23	4,766.22
01-504-630 LEGAL ADVERTISING	13,000	13,000	0.00	3,275.92	4,642.75	0.00	25.20	9,724.08
01-504-635 ADVERTISING	700	700	0.00	3,458.88	3,538.10	0.00	494.13	(2,758.88)
01-504-645 MAYOR - COUNCIL EXPENSES	0	0	75.92	599.62	2,743.38	0.00	0.00	(599.62)
01-504-650 MILEAGE & ENTERTAINMENT EXPE	0	0	0.00	0.00	2,838.60	0.00	0.00	0.00
01-504-651 MAYOR EXPENSE	2,000	2,000	0.00	6,058.63	0.00	3,750.00	490.43	(7,808.63)
01-504-652 PLACE 1- COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-504-653 PLACE 2 - COUNCIL EXPENSE	1,500	1,500	0.00	175.00	0.00	0.00	11.67	1,325.00
01-504-654 PLACE 3 - COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-504-655 PLACE 4 - COUNCIL EXPENSE	1,500	1,500	0.00	65.00	0.00	0.00	4.33	1,435.00
01-504-656 PLACE 5 - COUNCIL EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
TOTAL OTHER EXPENSES	113,200	113,200	10,340.12	102,098.13	83,700.45	3,750.00	93.51	7,351.87
<u>CAPITAL EXPENSES</u>								
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
<u>OTHER INCOME/EXPENSES</u>								
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	172,332	172,332	13,216.81	133,479.73	118,902.72	3,750.00	79.63	35,101.81

CITY OF WINCREST
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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
06-PARKS & RECREATION								
=====								
OTHER EXPENSES								
01-506-100 UTILITIES	25,000	25,000	2,564.55	22,724.48	12,736.41	0.00	90.90	2,275.52
01-506-130 TRAINING	2,000	2,000	0.00	268.07	0.00	0.00	13.40	1,731.93
01-506-240 CONTRACT MAINTENANCE OUTS	8,000	8,000	250.00	4,040.00	2,250.00	0.00	50.50	3,960.00
01-506-250 CONTRACT MAINT.-GREEN BEL	60,000	60,000	16,780.17	29,539.84	29,120.44	0.00	49.23	30,460.16
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	3,000	3,000	44.97	44.97	463.12	0.00	1.50	2,955.03
01-506-430 SUPPLIES	7,000	7,000	1,039.89	6,392.14	2,477.18	0.00	91.32	607.86
01-506-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-520 EQUIPMENT REPAIR	9,500	9,500	0.00	6,312.51	6,810.77	0.00	66.45	3,187.49
01-506-630 FACILITY MAINTENANCE	20,000	20,000	1,415.69	7,893.32	12,333.99	0.00	39.47	12,106.68
01-506-631 POND MAINTENANCE	0	0	1,182.86	6,371.20	0.00	0.00	0.00	6,371.20
01-506-635 TREES / SHRUBS/LANDSCAPING	15,000	15,000	229.82	4,868.11	9,628.17	0.00	32.45	10,131.89
01-506-640 LITTLE LEAGUE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	149,500	149,500	23,507.95	88,454.64	75,820.08	0.00	59.17	61,045.36
CAPITAL EXPENSES								
01-506-800 CAPITAL EXPENDITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-810 CAPITAL IMPROVEMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-819 PARKS LIGHTS PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-820 PARKS LIGHTS PROJECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-892 INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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	149,500	149,500	23,507.95	88,454.64	75,820.08	0.00	59.17	61,045.36

CITY OF WINCREST
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<u>07-FLEET MECHANIC</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-507-010 MECHANIC SALARIES	41,971	41,971	3,228.80	29,059.20	34,042.11	0.00	69.24	12,911.46
01-507-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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	1,000	1,000	227.03	560.00	595.09	0.00	56.00	440.00
01-507-030 SOCIAL SECURITY	3,287	3,287	264.37	2,265.85	2,279.47	0.00	68.93	1,021.41
01-507-040 HEALTH INSURANCE	8,910	8,910	31.15	3,125.39	5,829.68	0.00	35.08	5,784.61
01-507-050 RETIREMENT	3,121	3,121	248.48	2,153.09	2,689.89	0.00	68.99	967.93
01-507-060 WORKERS' COMPENSATION	2,585	2,585	0.00	2,308.32	220.17	0.00	89.29	276.79
01-507-070 UNEMPLOYMENT COMPENSATION	500	500	0.00	273.15	136.44	0.00	54.63	226.85
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	61,374	61,374	3,999.83	39,745.00	45,792.85	0.00	64.76	21,629.05
<u>OTHER EXPENSES</u>								
01-507-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-130 TRAINING	1,000	1,000	0.00	0.00	405.00	0.00	0.00	1,000.00
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	80.57	0.00	0.00	32.23	169.43
01-507-430 FLEET TOOLS & SUPPLIES	6,000	6,000	940.05	9,238.81	4,788.35	0.00	153.98 (	3,238.81)
01-507-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-450 ENVIRONMENTAL FEES	700	700	1,172.22	1,625.22	0.00	0.00	232.17 (	925.22)
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	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-502 VEHICLE PARTS-POLICE	13,000	13,000	268.99	9,445.50	7,004.32	0.00	72.66	3,554.50
01-507-503 VEHICLE PARTS-FIRE	3,500	3,500	0.00	0.00	408.38	0.00	0.00	3,500.00
01-507-506 VEHICLE PARTS-PARKS & REC	1,000	1,000	0.00	1,041.65	446.02	0.00	104.17 (	41.65)
01-507-508 VEHICLE PARTS-WARRANT OFFICE	0	0	0.00	0.00	33.10	0.00	0.00	0.00
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	10,000	10,000	834.42	6,631.86	4,912.41	0.00	66.32	3,368.14
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	500	500	27.25	222.99	107.32	0.00	44.60	277.01
01-507-520 EQUIPMENT REPAIR	15,000	15,000	595.08	7,382.41	7,795.96	0.00	49.22	7,617.59
01-507-540 VEHICLE FUEL	18,000	18,000	37.52	10,168.66	14,742.61	0.00	56.49	7,831.34
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	20,000	20,000	2,182.80	13,048.48	1,982.68	0.00	65.24	6,951.52
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	4,000	4,000	0.00	0.00	0.00	0.00	0.00	4,000.00
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	0	0	0.00	67.98	0.00	0.00	0.00 (	67.98)
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	15,000	15,000	600.00	1,543.79	12,306.05	0.00	10.29	13,456.21
01-507-619 VEHICLE OUTSIDE MAINT-INSF	0	0	0.00	0.00	495.84	0.00	0.00	0.00
01-507-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-701 TML STORM DAMAGE	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	0.00	0.00	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	109,950	109,950	6,658.33	60,497.92	55,428.04	0.00	55.02	49,452.08

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<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	 171,324	 171,324	 10,658.16	 100,242.92	 101,220.89	 0.00	 58.51	 71,081.13

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08-COURT								
=====								
SALARIES & BENEFITS								
01-508-010 COURT SALARIES	273,147	273,147	26,288.74	190,489.69	188,119.60	0.00	69.74	82,657.03
01-508-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-015 COURT INCENTIVE PAY-BILINGUA	600	600	0.00	179.34	463.40	0.00	29.89	420.66
01-508-017 CERTIFICATION PAY - COURT	0	0	46.16	548.97	415.44	0.00	0.00	(548.97)
01-508-018 COURT EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-020 COURT OVERTIME	10,000	10,000	195.60	1,296.18	3,832.79	0.00	12.96	8,703.82
01-508-021 7K HOURS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-030 SOCIAL SECURITY	22,381	22,381	1,259.81	13,500.27	15,054.04	0.00	60.32	8,881.08
01-508-040 HEALTH INSURANCE	44,718	44,718	111.67	22,969.55	28,279.99	0.00	51.37	21,748.45
01-508-050 RETIREMENT	21,248	21,248	902.83	10,133.91	12,504.58	0.00	47.69	11,113.75
01-508-060 WORKER'S COMPENSATION	4,400	4,400	0.00	4,849.25	1,246.33	0.00	110.21	(449.05)
01-508-070 UNEMPLOYMENT COMPENSATION	1,134	1,134	19.88	886.01	881.57	0.00	78.13	247.99
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	377,628	377,628	28,824.69	244,853.17	250,797.74	0.00	64.84	132,774.76
OTHER EXPENSES								
01-508-120 DUES & SUBSCRIPTIONS	500	500	0.00	609.37	391.01	0.00	121.87	(109.37)
01-508-130 BONDS & TRAINING	7,250	7,250	354.96	1,200.52	2,834.60	0.00	16.56	6,049.48
01-508-150 JUDGE	5,250	5,250	346.16	3,712.97	3,438.52	0.00	70.72	1,537.03
01-508-160 PROSECUTOR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-165 WARRANT JAIL COSTS	8,500	8,500	0.00	0.00	350.00	0.00	0.00	8,500.00
01-508-170 JURY SERVICE FEES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-180 COURT OF RECORD/STENOGRAPHER	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-508-185 EQUIPMENT MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-420 OFFICE SUPPLIES	9,250	9,250	474.77	3,552.19	5,790.60	175.00	40.29	5,522.81
01-508-431 EMPLOYEE APPRECIATION LUNCHE	300	300	0.00	88.34	122.86	0.00	29.45	211.66
01-508-480 UNIFORM ALLOWANCE	1,600	1,600	0.00	1,200.00	81.99	0.00	75.00	400.00
01-508-481 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-540 FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-590 POSTAGE	2,000	2,000	544.97	2,505.68	2,454.45	0.00	125.28	(505.68)
TOTAL OTHER EXPENSES	37,150	37,150	1,720.86	12,869.07	15,464.03	175.00	35.11	24,105.93
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	414,778	414,778	30,545.55	257,722.24	266,261.77	175.00	62.18	156,880.69

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-FACILITY DIVISION								
=====								
OTHER EXPENSES								
01-510-100 UTILITIES	140,000	140,000	0.00	78,472.91	42,864.14	0.00	56.05	61,527.09
01-510-115 MOBILE TELEPHONES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-510-170 JANITORIAL SERVICES	27,000	27,000	1,903.00	17,456.00	17,990.37	0.00	64.65	9,544.00
01-510-240 CONTRACT MAINTENANCE	0	0	773.00	0.00	0.00	0.00	0.00	0.00
01-510-430 SUPPLIES	12,000	12,000	1,194.05	4,520.90	7,073.99	0.00	37.67	7,479.10
01-510-630 FACILITY MAINTENANCE	30,000	30,000	1,921.37	42,598.93	20,818.73	0.00	142.00	12,598.93
01-510-631 DORM MAINT 421 DALECREST	7,000	7,000	0.00	1,074.30	0.00	0.00	15.35	5,925.70
01-510-632 DORM MAINT 461 GOLFCREST	7,000	7,000	0.00	0.00	0.00	0.00	0.00	7,000.00
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	0.00	0.00	425.00	0.00	0.00	3,000.00
01-510-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	226,000	226,000	4,245.42	144,123.04	89,172.23	0.00	63.77	81,876.96
CAPITAL EXPENSES								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	226,000	226,000	4,245.42	144,123.04	89,172.23	0.00	63.77	81,876.96

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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	112,723	112,723	7,040.60	80,906.65	60,116.23	0.00	71.78	31,815.86
01-511-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-018 CC EDUCATION PAY	0	0	23.08	222.56	69.24	0.00	0.00	222.56
01-511-020 OVERTIME - CIVIC CENTER	5,000	5,000	1,610.81	6,674.53	1,936.71	0.00	133.49	1,674.53
01-511-030 SOCIAL SECURITY	9,029	9,029	580.38	6,199.17	4,129.40	0.00	68.66	2,829.55
01-511-040 HEALTH INSURANCE	26,579	26,579	60.54	9,607.36	5,798.48	0.00	36.15	16,971.64
01-511-050 RETIREMENT	8,571	8,571	554.17	5,905.55	4,064.16	0.00	68.90	2,665.83
01-511-060 WORKERS' COMPENSATION	7,100	7,100	0.00	3,925.35	1,469.84	0.00	55.28	3,174.88
01-511-070 UNEMPLOYMENT COMPENSATION	486	486	0.00	450.51	260.17	0.00	92.70	35.49
01-511-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	169,488	169,488	9,869.58	113,891.68	77,844.23	0.00	67.20	55,596.16
OTHER EXPENSES								
01-511-100 UTILITIES	27,000	27,000	0.00	6,136.86	10,735.35	0.00	22.73	20,863.14
01-511-430 SUPPLIES	15,000	15,000	349.77	5,035.01	7,897.74	0.00	33.57	9,964.99
01-511-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-630 FACILITY MAINTENANCE	18,000	18,000	1,094.81	24,134.18	19,879.29	0.00	134.08	6,134.18
01-511-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	60,000	60,000	1,444.58	35,306.05	38,512.38	0.00	58.84	24,693.95
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	229,488	229,488	11,314.16	149,197.73	116,356.61	0.00	65.01	80,290.11

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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
14-CONTRACT SERVICES								
=====								
OTHER EXPENSES								
01-514-151 CONTRACT SVC - INSPECTIONS	0	0	38,900.00	38,900.00	0.00	0.00	0.00 (	38,900.00)
01-514-220 FOOD HEALTH OFFICER FEES	15,000	15,000	6,520.00	7,565.00	10,960.00	0.00	50.43	7,435.00
01-514-221 FIRE INSPECTION FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-250 LEGAL & CITY ATTORNEY	95,000	95,000	6,400.00	45,520.00	65,911.47	0.00	47.92	49,480.00
01-514-255 SPECIAL LEGAL FEES	190,000	190,000	8,314.50	111,155.65	138,197.28	0.00	58.50	78,844.35
01-514-290 AUDIT	30,000	30,000 (	8,200.00)	25,867.00	14,860.00	0.00	86.22	4,133.00
01-514-300 EMS	70,000	70,000	10,000.00	50,000.00	45,000.00	0.00	71.43	20,000.00
01-514-310 MUNICIPAL INSURANCE	140,000	140,000	0.00	125,237.96	111,594.62	0.00	89.46	14,762.04
01-514-320 ENGINEER / ARCHITECT	15,000	15,000	6,575.00	15,079.80	0.00	0.00	100.53 (	79.80)
01-514-322 RACIAL PROFILING	0	0	17,990.00	17,990.00	0.00	0.00	0.00 (	17,990.00)
01-514-325 SALES TAX COLLECTION SERVICE	35,000	35,000	0.00	25,754.00	30,398.00	0.00	73.58	9,246.00
01-514-326 SALES TAX-MEIA	250,000	250,000	0.00	125,000.00	0.00	0.00	50.00	125,000.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	12,000.00	12,000.00	0.00	100.00	0.00
01-514-403 RECORDS MANAGEMENT	25,000	25,000	2,622.02	24,882.90	28,780.39	5,775.00	122.63 (	5,657.90)
01-514-405 RECORDS STORAGE RENTAL	8,200	8,200	805.00	7,406.00	6,601.00	0.00	90.32	794.00
01-514-410 RECORDS DESTRUCTION	1,200	1,200	245.00	1,180.00	915.00	0.00	98.33	20.00
TOTAL OTHER EXPENSES	886,400	886,400	90,171.52	633,538.31	465,217.76	5,775.00	72.12	247,086.69
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	886,400	886,400	90,171.52	633,538.31	465,217.76	5,775.00	72.12	247,086.69

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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
15-TECH SUPPORT								
=====								
OTHER EXPENSES								
01-515-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	202.76	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	95,000	95,000	42,127.50	94,991.47	72,708.90	0.00	99.99	8.53
01-515-201 COMPUTER MAINTENANCE	7,000	7,000	850.38	7,129.41	7,385.79	0.00	101.85 (	129.41)
01-515-205 TELECOMMUNICATIONS CONTRACT	40,000	40,000	181.36	6,993.63	11,859.90	0.00	17.48	33,006.37
01-515-210 TELEPHONE MAINT.CONTRACT	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-515-215 MOBILE PHONES CONTRACT	25,000	25,000	2,352.67	22,617.28	18,884.36	0.00	90.47	2,382.72
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	7,000	7,000	17.86	35.72	17,970.86	0.00	0.51	6,964.28
01-515-286 CONTRACTSERVICES - IT	90,000	90,000 (	16,829.01)	118,652.50	56,653.99	0.00	131.84 (	28,652.50)
01-515-332 WEBSITE MAINTENANCE	6,500	6,500	0.00	5,002.48	262.50	0.00	76.96	1,497.52
01-515-333 CLOUD HOSTING FEES	0	0	0.00	0.00	887.76	0.00	0.00	0.00
01-515-460 COPIER CONTRACT & SUPPLIES	27,000	27,000	1,838.96	15,014.35	12,681.32	0.00	55.61	11,985.65
TOTAL OTHER EXPENSES	300,500	300,500	30,539.72	270,436.84	199,498.14	0.00	90.00	30,063.16
CAPITAL EXPENSES								
01-515-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-515-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	300,500	300,500	30,539.72	270,436.84	199,498.14	0.00	90.00	30,063.16

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16-PUBLIC WORKS								
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	399,200	399,200	22,297.65	247,970.58	264,898.86	0.00	62.12	151,229.57
01-516-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	600	600	46.16	445.11	438.52	0.00	74.19	154.89
01-516-018 P.W. EDUCATION PAY	0	0	0.00	0.00	150.02	0.00	0.00	0.00
01-516-020 PUBLIC WORKS OVERTIME	10,000	10,000	1,429.65	10,411.61	9,648.46	0.00	104.12 (	411.61)
01-516-030 SOCIAL SECURITY	34,200	34,200	1,812.90	19,634.50	21,637.26	0.00	57.41	14,565.05
01-516-040 HEALTH INSURANCE	79,912	79,912	238.97	67,475.30	69,503.76	0.00	84.44	12,436.70
01-516-050 RETIREMENT	32,467	32,467	1,709.32	18,185.78	21,360.68	0.00	56.01	14,281.44
01-516-060 WORKERS' COMPENSATION	13,447	13,447	0.00	12,814.95	1,944.20	0.00	95.30	632.40
01-516-070 UNEMPLOYMENT COMPENSATION	1,620	1,620	0.00	1,152.01	1,241.02	0.00	71.11	467.99
01-516-080 CONTRACT LABOR	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-516-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	576,446	576,446	27,534.65	378,089.84	390,822.78	0.00	65.59	198,356.43
OTHER EXPENSES								
01-516-100 UTILITIES	25,000	25,000	0.00	11,384.59	21,307.79	0.00	45.54	13,615.41
01-516-130 TRAINING	2,500	2,500	0.00	0.00 (	424.68)	0.00	0.00	2,500.00
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	5,000	5,000	0.00	8,860.25	800.00	0.00	177.21 (	3,860.25)
01-516-430 SUPPLIES	15,000	15,000	137.39	10,127.82	9,231.02	0.00	67.52	4,872.18
01-516-431 EMPLOYEE APPRECIATION LUNCHE	0	0	73.11	73.11	91.94	0.00	0.00 (	73.11)
01-516-480 UNIFORM ALLOWANCE	18,000	18,000	1,543.38	8,067.28	19,585.27	0.00	44.82	9,932.72
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	43.98	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	4,500	4,500	0.00	1,257.42	0.00	0.00	27.94	3,242.58
01-516-530 STREET SIGNS & MARKERS	9,000	9,000	101.14	12,493.69	5,485.64	0.00	138.82 (	3,493.69)
01-516-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-630 FACILITIES MAINTENANCE	10,000	10,000	1,199.24	5,095.36	5,330.71	0.00	50.95	4,904.64
01-516-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	44,559.76	0.00	0.00	0.00
01-516-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	3,609.04	0.00	0.00	0.00
01-516-710 STREET CRACK FILLING MATERIA	0	0 (	4,796.82)	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	89,000	89,000 (	1,742.56)	57,359.52	109,620.47	0.00	64.45	31,640.48
CAPITAL EXPENSES								
01-516-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-810 STREET CAPITAL REPAIRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-890 STREET SWEEPER PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-892 STREET SWEEPER INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-516-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	665,446	665,446	25,792.09	435,449.36	500,443.25	0.00	65.44	229,996.91

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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>17-ANIMAL CONTROL</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-517-010 SALARIES-ANIMAL CONTROL	77,798	77,798	3,008.30	54,274.77	52,859.20	0.00	69.76	23,523.37
01-517-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-013 Salaries - Animal on call	3,600	3,600	138.46	2,393.38	2,630.74	0.00	66.48	1,206.62
01-517-020 OVERTIME-ANIMAL CONTROL	7,000	7,000	161.64	2,083.73	3,071.14	0.00	29.77	4,916.27
01-517-030 SOCIAL SECURITY	6,900	6,900	256.63	4,555.56	4,678.45	0.00	66.02	2,344.60
01-517-040 HEALTH INSURANCE	17,719	17,719	59.95	12,618.50	11,603.60	0.00	71.21	5,100.50
01-517-050 RETIREMENT	6,551	6,551	241.20	4,341.92	4,603.93	0.00	66.28	2,208.72
01-517-060 WORKER'S COMPENSATION	5,426	5,426	0.00	0.00	1,390.02	0.00	0.00	5,426.32
01-517-070 UNEMPLOYMENT COMPENSATION	324	324	0.00	288.00	218.27	0.00	88.89	36.00
TOTAL SALARIES & BENEFITS	125,318	125,318	3,866.18	80,555.86	81,055.35	0.00	64.28	44,762.40
<u>OTHER EXPENSES</u>								
01-517-230 VET/INPOUNDING/SHELTER	28,900	28,900	7,477.87	27,994.65	12,469.09	0.00	96.87	905.35
01-517-231 INPOUNDING/SHELTER	24,400	24,400	0.00	4,320.00	13,724.11	0.00	17.70	20,080.00
01-517-240 TRAINING & CERTIFICATION	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-517-420 EQUIPMENT	2,100	2,100	0.00	547.35	32.41	0.00	26.06	1,552.65
01-517-430 SUPPLIES	900	900	0.00	439.46	1,121.80	0.00	48.83	460.54
01-517-433 IT SOFTWARE HARDWARE & SUPP	0	0	0.00	295.00	595.00	0.00	0.00	295.00
01-517-480 UNIFORMS	1,000	1,000	0.00	800.00	0.00	0.00	80.00	200.00
TOTAL OTHER EXPENSES	58,800	58,800	7,477.87	34,396.46	27,942.41	0.00	58.50	24,403.54
<u>CAPITAL EXPENSES</u>								
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
<u>OTHER INCOME/EXPENSES</u>								
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	 184,118	 184,118	 11,344.05	 114,952.32	 108,997.76	 0.00	 62.43	 69,165.94

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-CODE ENFORCEMENT								
=====								
<u>SALARIES & BENEFITS</u>								
01-519-010 INSPECTION SALARIES	51,189	51,189	4,067.80	35,334.56	32,046.87	0.00	69.03	15,854.24
01-519-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	0	0	0.36	3.79	2.32	0.00	0.00 (	3.79)
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	127.00	390.43	606.42	0.00	21.69	1,409.57
01-519-021 7K HOURS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-026 HAZARDOUS DUTY PAY	0	0	27.70	69.26	0.00	0.00	0.00 (	69.26)
01-519-030 SOCIAL SECURITY	4,054	4,054	342.48	2,828.89	2,714.36	0.00	69.79	1,224.75
01-519-040 HEALTH INSURANCE	8,907	8,907	0.00	6,810.51	11,517.44	0.00	76.46	2,096.49
01-519-050 RETIREMENT	3,848	3,848	322.33	2,697.56	2,669.60	0.00	70.10	1,150.75
01-519-060 WORKER'S COMPENSATION	1,992	1,992	0.00	0.00	1,109.45	0.00	0.00	1,992.38
01-519-070 UNEMPLOYMENT COMPENSATION	162	162	0.00	144.01	125.60	0.00	88.90	17.99
TOTAL SALARIES & BENEFITS	71,952	71,952	4,887.67	48,279.01	50,792.06	0.00	67.10	23,673.12
<u>OTHER EXPENSES</u>								
01-519-120 DUES & SUBSCRIPTIONS	135	135	0.00	0.00	0.00	0.00	0.00	135.00
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	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-150 CONTRACT SERVICES - INSPECTI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-420 OFFICE SUPPLIES	750	750	0.00	428.30	428.30	0.00	57.11	321.70
01-519-430 SUPPLIES & EQUIPMENT	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-480 UNIFORMS	500	500	0.00	400.00	0.00	0.00	80.00	100.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	2,385	2,385	0.00	828.30	428.30	0.00	34.73	1,556.70
<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	 74,337	 74,337	 4,887.67	 49,107.31	 51,220.36	 0.00	 66.06	 25,229.82

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>20-FINANCE</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-520-010 FINANCE SALARIES	254,669	254,669	19,469.03	188,585.81	167,467.47	0.00	74.05	66,082.96
01-520-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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	600	600	46.16	445.11	438.52	0.00	74.19	154.89
01-520-020 FINANCE OVERTIME	3,000	3,000	0.00	93.10	684.07	0.00	3.10	2,906.90
01-520-030 FINANCE SOCIAL SECURITY	19,554	19,554	1,491.10	14,450.53	13,959.06	0.00	73.90	5,103.14
01-520-040 FINANCE HEALTH INSURANCE	35,830	35,830	170.97	27,474.81	23,598.45	0.00	76.68	8,355.19
01-520-050 FINANCE RETIREMENT	18,520	18,520	1,403.14	13,810.99	13,750.09	0.00	74.57	4,708.64
01-520-060 WORKER'S COMPENSATION	1,918	1,918	2,123.00	1,918.06	1,074.12	0.00	100.02	(0.43)
01-520-070 UNEMPLOYMENT COMPENSATION	648	648	0.00	697.16	656.70	0.00	107.59	(49.16)
01-520-095 TERMINATION PAY-OUT - FINANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	334,738	334,738	20,457.40	247,475.57	221,628.48	0.00	73.93	87,262.13
<u>OTHER EXPENSES</u>								
01-520-120 DUES & SUBSCRIPTIONS	750	750	0.00	1,172.68	801.64	0.00	156.36	(422.68)
01-520-130 BONDS & TRAINING	5,500	5,500	0.00	810.92	2,293.42	0.00	14.74	4,689.08
01-520-260 DUES & FEES- BCAD	13,000	13,000	3,565.00	12,175.00	11,268.00	0.00	93.65	825.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	14,000	14,000	0.00	9,435.01	13,463.68	0.00	67.39	4,564.99
01-520-420 OFFICE SUPPLIES	6,000	6,000	1,277.42	3,621.72	4,458.06	0.00	60.36	2,378.28
01-520-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-590 POSTAGE	1,000	1,000	0.00	1,009.00	100.00	0.00	100.90	(9.00)
01-520-600 OFFICE EQUIP. & MAINT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	40,250	40,250	4,842.42	28,224.33	32,384.80	0.00	70.12	12,025.67
<u>CAPITAL EXPENSES</u>								
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
<u>OTHER INCOME/EXPENSES</u>								
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	 374,988	 374,988	 25,299.82	 275,699.90	 254,013.28	 0.00	 73.52	 99,287.80

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>25-CITY MANAGEMENT</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-525-010 CITY MANAGEMENT SALARIES	160,557	160,557	12,461.30	120,303.06	109,233.43	0.00	74.93	40,253.74
01-525-012 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	12,393	12,393	887.50	7,872.78	7,681.13	0.00	63.53	4,519.99
01-525-040 HEALTH INSURANCE	9,360	9,360	64.79	7,153.34	6,089.84	0.00	76.42	2,206.66
01-525-050 RETIREMENT	11,765	11,765	895.96	8,769.16	8,491.18	0.00	74.54	2,995.87
01-525-060 WORKER'S COMPENSATION	1,523	1,523	0.00	808.19	348.22	0.00	53.07	714.58
01-525-070 UNEMPLOYMENT COMPENSATION	162	162	0.00	144.00	420.54	0.00	88.89	18.00
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	196,759	196,759	14,309.55	145,050.53	132,264.34	0.00	73.72	51,708.84
<u>OTHER EXPENSES</u>								
01-525-120 DUES & SUBSCRIPTIONS	750	750	19.95	118.80	154.00	0.00	15.84	631.20
01-525-130 BONDS & TRAINING	1,000	1,000	0.00	275.00	370.00	0.00	27.50	725.00
01-525-420 OFFICE SUPPLIES	1,000	1,000	15.48	212.07	0.00	0.00	21.21	787.93
01-525-640 EMPLOYEE RECOGNITION	6,800	6,800	0.00	5,050.00	6,404.68	0.00	74.26	1,750.00
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	81.05	6.50	0.00	8.11	918.95
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	10,550	10,550	35.43	5,736.92	6,922.18	0.00	54.38	4,813.08
<u>OTHER INCOME/EXPENSES</u>								
01-525-900 TRANSFER TO EDC	0	0	(198,652.54)	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	(198,652.54)	0.00	0.00	0.00	0.00	0.00
 TOTAL 25-CITY MANAGEMENT	 207,309	 207,309	 (184,307.56)	 150,787.45	 139,186.52	 0.00	 72.74	 56,521.92

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

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>26-POOL</u>								
<u>SALARIES & BENEFITS</u>								
01-526-010 SALARIES	0	0	0.00	0.00	6,512.00	0.00	0.00	0.00
01-526-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-030 SOCIAL SECURITY	0	0	0.00	0.00	498.17	0.00	0.00	0.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	0	0	0.00	0.00	2,186.61	0.00	0.00	0.00
01-526-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	104.19	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	9,300.97	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
01-526-100 UTILITIES	7,000	7,000	73.00	272.56	2,368.95	0.00	3.89	6,727.44
01-526-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-210 EQUIPMENT LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-255 CONTRACT SERVICES - POOL	0	0	1,215.00	1,619.98	0.00	0.00	0.00	1,619.98
01-526-420 OFFICE SUPPLIES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-526-430 MISCELLANEOUS SUPPLIES	4,000	4,000	4.98	64.35	451.39	0.00	1.61	3,935.65
01-526-431 POOL CHEMICALS	15,000	15,000	0.00	1,438.45	3,652.92	0.00	9.59	13,561.55
01-526-480 UNIFORM ALLOWANCE	1,800	1,800	0.00	0.00	0.00	0.00	0.00	1,800.00
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	10,000	10,000	0.00	647.98	196.99	0.00	6.48	9,352.02
01-526-630 FACILITY MAINTENANCE	7,000	7,000	0.00	4,298.92	2,869.22	0.00	61.41	2,701.08
01-526-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	45,800	45,800	1,292.98	8,342.24	9,539.47	0.00	18.21	37,457.76
<u>CAPITAL EXPENSES</u>								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
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	45,800	45,800	1,292.98	8,342.24	18,840.44	0.00	18.21	37,457.76

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

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	36,648	36,648	2,496.00	24,051.41	19,178.28	0.00	65.63	12,596.59
01-527-012 STIPEND	0	0	0.00	750.00	0.00	0.00	0.00	750.00
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	1,200	1,200	0.00	451.62	1,065.32	0.00	37.64	748.38
01-527-030 SOCIAL SECURITY	2,895	2,895	190.96	1,931.93	1,573.00	0.00	66.72	963.44
01-527-040 HEALTH INSURANCE	8,837	8,837	25.70	6,605.65	5,772.72	0.00	74.75	2,231.35
01-527-050 RETIREMENT	2,455	2,455	179.46	1,840.75	1,333.28	0.00	74.99	613.87
01-527-060 WORKER'S COMPENSATION	356	356	0.00	0.00	1,083.23	0.00	0.00	355.77
01-527-070 UNEMPLOYMENT COMPENSATION	190	190	0.00	144.00	134.87	0.00	75.97	45.54
01-527-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	52,580	52,580	2,892.12	35,775.36	30,140.70	0.00	68.04	16,804.94
OTHER EXPENSES								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	14.00	0.00	0.00	0.00
01-527-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	6,000	6,000	113.95	1,235.13	2,453.27	0.00	20.59	4,764.87
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	64.50	0.00	0.00	0.00
01-527-610 OFFICE EQUIPMENT LEASE	12,200	12,200	0.00	4,682.58	7,023.87	0.00	38.38	7,517.42
01-527-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-710 INVENTORY ADJUSTMENTS	400	400	0.00	0.00	16,186.53	0.00	0.00	400.00
TOTAL OTHER EXPENSES	21,800	21,800	113.95	5,917.71	25,742.17	0.00	27.15	15,882.29
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	74,380	74,380	3,006.07	41,693.07	55,882.87	0.00	56.05	32,687.23

CITY OF WINCREST
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<u>28-HUMAN RESOUCES</u>								
=====								
<u>OTHER EXPENSES</u>								
01-528-130 INSURANCE ADMIN. FEES	4,000	4,000	0.00	2,910.00	3,869.90	0.00	72.75	1,090.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	15,000	15,000	1,664.00	7,605.62	1,843.87	0.00	50.70	7,394.38
01-528-141 ADP SERVICES	60,000	60,000	9,999.00	30,677.60	48,087.95	0.00	51.13	29,322.40
01-528-142 RECOGNITION PROGRAM	2,000	2,000	0.00	2,152.82	2,050.90	0.00	107.64 (	152.82)
01-528-150 EMP MED COST ASSIST	50,000	50,000	1,321.52	26,634.06	23,662.02	0.00	53.27	23,365.94
01-528-162 INSURANCE INCREASE	30,000	30,000	0.00	0.00	0.00	0.00	0.00	30,000.00
01-528-701 PRIOR YEAR ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	161,000	161,000	12,984.52	69,980.10	79,514.64	0.00	43.47	91,019.90
<u>OTHER INCOME/EXPENSES</u>								
01-528-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	161,000	161,000	12,984.52	69,980.10	79,514.64	0.00	43.47	91,019.90

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>30-CAPITAL</u>								
=====								
<u>OTHER EXPENSES</u>								
01-530-506 PARKS CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-507 FLEET CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-508 COURT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-525 CITY MANAGER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-526 POOL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-527 POST OFFICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-528 HUMAN RESOURCES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
01-530-801 ADMIN CAPITAL	0	0	12,466.39	33,306.56	23,287.79	0.00	0.00	(33,306.56)
01-530-802 POLICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-803 FIRE CAPITAL	0	0	8,595.00	41,592.19	(728.38)	106,760.66	0.00	(148,352.85)
01-530-804 SPECIAL SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-806 PARKS CAPITAL	91,043	91,043	0.00	45,521.64	68,282.46	0.00	50.00	45,521.64
01-530-810 FACILITY CAPITAL	0	0	14,745.50	37,576.05	0.00	0.00	0.00	(37,576.05)
01-530-811 CIVIC CENTER CAPITAL	0	0	0.00	18,797.41	7,111.13	0.00	0.00	(18,797.41)
01-530-814 CONTRACT SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-815 TECH SUPPORT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-816 PUBLIC WORKS CAPITAL	48,169	48,169	0.00	48,168.80	19,071.62	0.00	100.00	0.01
01-530-817 ANIMAL CONTROL CAPITAL	0	0	0.00	0.00	(395.40)	0.00	0.00	0.00
01-530-819 CODE ENFORCEMENT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-820 FINANCE CAPITAL	0	0	0.00	0.00	48,651.50	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	139,212	139,212	35,806.89	224,962.65	165,280.72	106,760.66	238.29	(192,511.22)
<u>OTHER INCOME/EXPENSES</u>								
01-530-925 TRANSFER OUT TO STREETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 30-CAPITAL	 139,212	 139,212	 35,806.89	 224,962.65	 165,280.72	 106,760.66	 238.29	 (192,511.22)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

01 -GENERAL FUND

% OF YEAR COMPLETED: 75.00

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	8,032,640	8,032,640	305,984.79	5,823,435.06	5,047,017.37	145,884.87	74.31	2,063,319.95
REVENUE OVER/(UNDER) EXPENDITURES	231,616	231,616	158,597.84 (	53,434.92)	279,468.21 (	145,884.87)	86.06-	430,935.90

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-1100	CASH	26,495.38	
02-1102	CLAIM ON CASH	166,956.23	
02-1105	SAVINGS	477.46	
02-1115	INVESTMENT - TEXPOOL	432.15	
02-1315	DUE FROM GENERAL FUND	0.00	
02-1601	A/R-COMMERCIAL GARBAGE	115,297.61	
02-1605	A/R-RESIDENTIAL GARBAGE	178,681.18	
02-1606	ALLOW FOR DOUBTFUL ACCTS	(177,201.88)	
02-1607	A/R-RECYCLING INCOME	0.00	
02-1608	A/R - UNAPPLIED CREDITS	(6,931.60)	
02-1610	A/R-ACCRUED INTEREST	0.00	
		<u>304,206.53</u>	
			304,206.53
			=====
LIABILITIES			
=====			
02-2315	DUE TO GENERAL FUND	0.00	
02-2400	A/P PENDING	321.30	
02-2410	A/P-SALES TAX	38,593.89	
02-2415	A/P-GARBAGE CONTRACTOR	0.00	
02-2420	DEFERRED REVENUE-RESIDENT	0.00	
	TOTAL LIABILITIES	<u>38,915.19</u>	
EQUITY			
=====			
02-3201	FUND BALANCE	(105,526.17)	
	TOTAL BEGINNING EQUITY	(105,526.17)	
	TOTAL REVENUE	1,390,534.53	
	TOTAL EXPENSES	<u>1,019,717.02</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	370,817.51	
	TOTAL EQUITY & FUND BALANCE	<u>265,291.34</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		304,206.53
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

02 -GARBAGE FUND

% OF YEAR COMPLETED: 75.00

	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	<u>1,303,250</u>	<u>1,303,250</u>	<u>117,741.13</u>	<u>1,390,534.53</u>	<u>983,533.40</u>	<u>0.00</u>	<u>106.70</u>	<u>(87,284.53)</u>
TOTAL REVENUES	1,303,250	1,303,250	117,741.13	1,390,534.53	983,533.40	0.00	106.70	(87,284.53)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	59,426	59,426	16,311.44	52,080.56	0.00	0.00	87.64	7,345.36
OTHER EXPENSES	1,108,500	1,108,500	124,109.66	967,636.46	651,989.10	0.00	87.29	140,863.54
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	<u>50,000</u>	<u>50,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>
TOTAL 00-GENERAL EXPENDITURES	<u>1,217,926</u>	<u>1,217,926</u>	<u>140,421.10</u>	<u>1,019,717.02</u>	<u>651,989.10</u>	<u>0.00</u>	<u>83.73</u>	<u>198,208.90</u>
TOTAL EXPENDITURES	1,217,926	1,217,926	140,421.10	1,019,717.02	651,989.10	0.00	83.73	198,208.90
REVENUE OVER/(UNDER) EXPENDITURES	85,324	85,324	(22,679.97)	370,817.51	331,544.30	0.00	434.60	(285,493.43)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

02 -GARBAGE FUND

% OF YEAR COMPLETED: 75.00

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	653,100	653,100	104,782.76	789,175.90	358,066.30	0.00	120.84 (	136,075.90)
02-4105 INCOME-RESIDENTIAL	621,000	621,000 (	785.03)	629,464.28	607,585.42	0.00	101.36 (	8,464.28)
02-4107 INCOME-RECYCLING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4110 INCOME-LATE CHARGE	29,000	29,000	13,743.20	41,354.59	17,724.07	0.00	142.60 (	12,354.59)
02-4115 INCOME-INTEREST	150	150	0.20	1.78	157.61	0.00	1.19	148.22
02-4130 INCOME - MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4475 INCOME - BAD DEBT	0	0	0.00 (	69,462.02)	0.00	0.00	0.00	69,462.02
TOTAL REVENUES	1,303,250	1,303,250	117,741.13	1,390,534.53	983,533.40	0.00	106.70 (	87,284.53)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

02 -GARBAGE FUND

% OF YEAR COMPLETED: 75.00

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 SALARIES	38,750	38,750	14,161.84	38,707.53	0.00	0.00	99.89	42.87
02-500-020 OVERTIME	2,700	2,700	16.25	385.07	0.00	0.00	14.26	2,314.93
02-500-030 SOCIAL SECURITY	3,171	3,171	1,084.63	2,990.57	0.00	0.00	94.31	180.39
02-500-040 HEALTH INSURANCE	9,000	9,000	29.31	6,363.52	0.00	0.00	70.71	2,636.48
02-500-050 RETIREMENT	3,141	3,141	1,019.41	2,802.75	0.00	0.00	89.23	338.15
02-500-060 WORKERS' COMPENSATION	2,494	2,494	0.00	808.28	0.00	0.00	32.41	1,685.38
02-500-070 UNEMPLOYMENT COMPENSATION	170	170	0.00	22.84	0.00	0.00	13.44	147.16
TOTAL SALARIES & BENEFITS	59,426	59,426	16,311.44	52,080.56	0.00	0.00	87.64	7,345.36
<u>OTHER EXPENSES</u>								
02-500-120 DUES & SUBSCRIPTIONS	0	0	0.00	203.88	0.00	0.00	0.00	(203.88)
02-500-420 SUPPLIES	0	0	0.00	436.15	330.74	0.00	0.00	(436.15)
02-500-501 EXPENSES-COMMERCIAL	552,000	552,000	77,988.93	589,158.26	331,927.00	0.00	106.73	(37,158.26)
02-500-502 EXPENSES-RESIDENTIAL	528,000	528,000	45,428.20	363,425.60	308,150.78	0.00	68.83	164,574.40
02-500-503 EXPENSES-ADMINISTRATIVE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-504 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-505 EXPENSES-MED.WASTE&CLEAN UP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-590 POSTAGE	3,500	3,500	286.62	3,612.43	3,487.00	0.00	103.21	(112.43)
02-500-591 EXPENSE - ALLY REPAIR	20,000	20,000	405.91	10,800.14	8,093.58	0.00	54.00	9,199.86
02-500-592 EXPENSES - ADDITIONAL CITY S	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
TOTAL OTHER EXPENSES	1,108,500	1,108,500	124,109.66	967,636.46	651,989.10	0.00	87.29	140,863.54
<u>CAPITAL EXPENSES</u>								
02-500-800 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
<u>OTHER INCOME/EXPENSES</u>								
02-500-900 EXPENSES-TRANSFER GENERAL FU	50,000	50,000	0.00	0.00	0.00	0.00	0.00	50,000.00
TOTAL OTHER INCOME/EXPENSES	50,000	50,000	0.00	0.00	0.00	0.00	0.00	50,000.00
TOTAL 00-GENERAL EXPENDITURES	1,217,926	1,217,926	140,421.10	1,019,717.02	651,989.10	0.00	83.73	198,208.90
TOTAL EXPENDITURES	1,217,926	1,217,926	140,421.10	1,019,717.02	651,989.10	0.00	83.73	198,208.90
REVENUE OVER/(UNDER) EXPENDITURES	85,324	85,324	(22,679.97)	370,817.51	331,544.30	0.00	434.60	(285,493.43)

04 -ASSET SEIZ FUND- FEDERAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
04-1102	CLAIM ON CASH	136.56	
04-1105	SAVINGS	359.98	
04-1115	INVESTMENTS	0.00	
04-1315	DUE FROM GENERAL FUND	0.00	
04-1515	A/R-ACCRUED INTEREST	0.00	
04-1550	A/R-MISCELLANEOUS	0.00	
		<u>496.54</u>	
TOTAL ASSETS			496.54
			=====
LIABILITIES			
=====			
04-2315	DUE TO GENERAL FUND	0.00	
04-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
04-3201	FUND BALANCE-RESTRICTED	496.54	
	TOTAL BEGINNING EQUITY	<u>496.54</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE		<u>496.54</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			496.54
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 75.00

	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	2.10	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	2.10	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	0.00	2.10	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4115 INCOME-INTEREST	0	0	0.00	0.00	2.10	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	2.10	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 75.00

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								
04-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
04-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	2.10	0.00	0.00	0.00

05 -COUNTY FIRE CONTRIBUTION

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
05-1102	CLAIM ON CASH	1,699.43	
05-1105	SAVINGS	0.00	
05-1115	INVESTMENTS	3,946.07	
05-1315	DUE FROM GENERAL FUND	0.00	
05-1515	A/R-ACCRUED INTEREST	0.00	
05-1550	A/R-MISCELLANEOUS	0.00	
		<u>5,645.50</u>	
			5,645.50
			=====
LIABILITIES			
=====			
05-2315	DUE TO GENERAL FUND	0.00	
05-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
05-3201	FUND BALANCE-RESTRICTED	5,645.50	
	TOTAL BEGINNING EQUITY	<u>5,645.50</u>	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	0.00	
	TOTAL EQUITY & FUND BALANCE	<u>5,645.50</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		5,645.50
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 75.00

	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	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	70.01	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	70.01	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	70.01	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00 (	70.01)	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
05-4101 INCOME-BEXAR COUNTY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4115 INCOME-INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4120 GRANT PROCEEDS - FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 75.00

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>								
05-500-010 FIRE SUPPLIES	0	0	0.00	0.00	70.01	0.00	0.00	0.00
05-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	70.01	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
05-500-431 EMPLOYEE APPRECIATION LUNCHE	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>								
05-500-800 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	70.01	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	70.01	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0.00	0.00 (	70.01)	0.00	0.00	0.00

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
06-1102	CLAIM ON CASH	44,992.55	
06-1105	SAVINGS	14,614.65	
06-1115	INVESTMENTS	0.00	
06-1315	DUE FROM GENERAL FUND	0.00	
06-1515	A/R-ACCRUED INTEREST	0.00	
06-1550	A/R-MISCELLANEOUS	0.00	
		<u>59,607.20</u>	
	TOTAL ASSETS		59,607.20
			=====
LIABILITIES			
=====			
06-2315	DUE TO GENERAL FUND	0.00	
06-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
06-3201	FUND BALANCE-RESTRICTED	54,591.67	
	TOTAL BEGINNING EQUITY	<u>54,591.67</u>	
	TOTAL REVENUE	5,097.51	
	TOTAL EXPENSES	<u>81.98</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	5,015.53	
	TOTAL EQUITY & FUND BALANCE	<u>59,607.20</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		59,607.20
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 75.00

	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	6,337	6,337	595.39	5,097.51	4,952.41	0.00	80.44	1,239.49
TOTAL REVENUES	6,337	6,337	595.39	5,097.51	4,952.41	0.00	80.44	1,239.49
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	4,000	4,000	0.00	81.98	1,581.84	0.00	2.05	3,918.02
CAPITAL EXPENSES	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL 00-GENERAL EXPENDITURES	24,000	24,000	0.00	81.98	1,581.84	0.00	0.34	23,918.02
TOTAL EXPENDITURES	24,000	24,000	0.00	81.98	1,581.84	0.00	0.34	23,918.02
REVENUE OVER/ (UNDER) EXPENDITURES	(17,663)	(17,663)	595.39	5,015.53	3,370.57	0.00	28.40-	(22,678.53)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-4101 INCOME-BEXAR COUNTY	6,237	6,237	595.28	5,096.53	4,867.02	0.00	81.71	1,140.47
06-4115 INCOME-INTEREST	100	100	0.11	0.98	85.39	0.00	0.98	99.02
06-4310 SCHOOL ZONE FINES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,337	6,337	595.39	5,097.51	4,952.41	0.00	80.44	1,239.49

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 75.00

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>								
06-500-010 DARE PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-020 SAFETY EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-030 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-050 MISCELLANEOUS	4,000	4,000	0.00	81.98	1,581.84	0.00	2.05	3,918.02
TOTAL SALARIES & BENEFITS	4,000	4,000	0.00	81.98	1,581.84	0.00	2.05	3,918.02
<u>CAPITAL EXPENSES</u>								
06-500-800 CAPITAL EXPENDITURES	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL CAPITAL EXPENSES	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL 00-GENERAL EXPENDITURES	24,000	24,000	0.00	81.98	1,581.84	0.00	0.34	23,918.02
TOTAL EXPENDITURES	24,000	24,000	0.00	81.98	1,581.84	0.00	0.34	23,918.02
REVENUE OVER/(UNDER) EXPENDITURES	(17,663)	(17,663)	595.39	5,015.53	3,370.57	0.00	28.40-	22,678.53)

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
08-1102	CLAIM ON CASH	2,524.84	
08-1105	SAVINGS	1,699.09	
08-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>4,223.93</u>
TOTAL ASSETS			4,223.93
			=====
LIABILITIES			
=====			
08-2315	DUE TO GENERAL FUND	0.00	
08-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
08-3201	FUND BALANCE	<u>2,135.59</u>	
	TOTAL BEGINNING EQUITY	2,135.59	
TOTAL REVENUE		2,750.14	
TOTAL EXPENSES		<u>661.80</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		2,088.34	
TOTAL EQUITY & FUND BALANCE			<u>4,223.93</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			4,223.93
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 75.00

	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	1,020	1,020	(34.94)	2,750.14	595.08	0.00	269.62	(1,730.14)
TOTAL REVENUES	1,020	1,020	(34.94)	2,750.14	595.08	0.00	269.62	(1,730.14)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	2,000	2,000	0.00	49.45	0.00	0.00	2.47	1,950.55
OTHER EXPENSES	500	500	0.00	612.35	220.07	0.00	122.47	(112.35)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	661.80	220.07	0.00	26.47	1,838.20
TOTAL EXPENDITURES	2,500	2,500	0.00	661.80	220.07	0.00	26.47	1,838.20
REVENUE OVER/(UNDER) EXPENDITURES	(1,480)	(1,480)	(34.94)	2,088.34	375.01	0.00	141.10	(3,568.34)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-4101 INCOME-POLICE DONATIONS	1,000	1,000 (	34.95)	2,750.05	585.00	0.00	275.01 (	1,750.05)
08-4102 INCOME-WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4106 INCOME-SWIM TEAM DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4115 INCOME-INTEREST	20	20	0.01	0.09	10.08	0.00	0.45	19.91
TOTAL REVENUES	1,020	1,020 (	34.94)	2,750.14	595.08	0.00	269.62 (	1,730.14)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 75.00

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								
08-500-010 MISCELLANEOUS EXPENSES	2,000	2,000	0.00	49.45	0.00	0.00	2.47	1,950.55
TOTAL SALARIES & BENEFITS	2,000	2,000	0.00	49.45	0.00	0.00	2.47	1,950.55
OTHER EXPENSES								
08-500-431 EMPLOYEE APPRECIATION LUNCHE	500	500	0.00	612.35	220.07	0.00	122.47	(112.35)
TOTAL OTHER EXPENSES	500	500	0.00	612.35	220.07	0.00	122.47	(112.35)
CAPITAL EXPENSES								
08-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	661.80	220.07	0.00	26.47	1,838.20
TOTAL EXPENDITURES	2,500	2,500	0.00	661.80	220.07	0.00	26.47	1,838.20
REVENUE OVER/(UNDER) EXPENDITURES	(1,480)	(1,480)	(34.94)	2,088.34	375.01	0.00	141.10-	(3,568.34)

09 -ASSET SEIZURE FUND- STATE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
09-1102	CLAIM ON CASH	2,502.56	
09-1105	SAVINGS	398.32	
09-1115	INVESTMENTS	0.00	
09-1315	DUE FROM GENERAL FUND	0.00	
09-1515	A/R-ACCRUED INTEREST	0.00	
09-1550	A/R-MISCELLANEOUS	0.00	
		<u>2,900.88</u>	
			<u>2,900.88</u>
			=====
LIABILITIES			
=====			
09-2315	DUE TO GENERAL FUND	0.00	
09-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
09-3201	FUND BALANCE	2,900.88	
	TOTAL BEGINNING EQUITY	<u>2,900.88</u>	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	0.00	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	<u>0.00</u>	
	TOTAL EQUITY & FUND BALANCE	<u>2,900.88</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		<u>2,900.88</u>
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 75.00

	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	<u>3</u>	<u>3</u>	<u>0.00</u>	<u>0.00</u>	<u>2.33</u>	<u>0.00</u>	<u>0.00</u>	<u>3.00</u>
TOTAL REVENUES	3	3	0.00	0.00	2.33	0.00	0.00	3.00
<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	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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	3	3	0.00	0.00	2.33	0.00	0.00	3.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
09-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
09-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
09-4115 INCOME-INTEREST	3	3	0.00	0.00	2.33	0.00	0.00	3.00
TOTAL REVENUES	3	3	0.00	0.00	2.33	0.00	0.00	3.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 75.00

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								
09-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
09-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	3	3	0.00	0.00	2.33	0.00	0.00	3.00

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
10-1102	CLAIM ON CASH	0.00	
10-1105	SAVINGS	2,971.04	
10-1115	INVESTMENTS	0.00	
10-1315	DUE FROM GENERAL FUND	0.00	
10-1515	A/R ACCRUED INTEREST	0.00	
10-1550	A/R-MISCELLANEOUS	0.00	
10-1601	A/R-MISCELLANEOUS INCOME	0.00	
		<u>2,971.04</u>	
			<u>2,971.04</u>
			=====
LIABILITIES			
=====			
10-2315	DUE TO GENERAL FUND	0.00	
10-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
10-3201	FUND BALANCE	4,937.43	
	TOTAL BEGINNING EQUITY	<u>4,937.43</u>	
	TOTAL REVENUE	1,921.19	
	TOTAL EXPENSES	<u>3,887.58</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL. (	1,966.39)	
	TOTAL EQUITY & FUND BALANCE	<u>2,971.04</u>	
			<u>2,971.04</u>
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 75.00

	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	1,000	1,000	0.04	1,921.19	2,711.10	0.00	192.12 (	921.19)
TOTAL REVENUES	1,000	1,000	0.04	1,921.19	2,711.10	0.00	192.12 (	921.19)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
TOTAL EXPENDITURES	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.04 (	1,966.39)	2,711.10	0.00	0.00	1,966.39

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-4101 INCOME-LEOSE	0	0	0.00	1,918.84	2,686.81	0.00	0.00 (	1,918.84)
10-4105 INCOME- OTHER	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
10-4115 INCOME-INTEREST	0	0	0.04	2.35	24.29	0.00	0.00 (	2.35)
TOTAL REVENUES	1,000	1,000	0.04	1,921.19	2,711.10	0.00	192.12 (	921.19)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 75.00

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>								
10-500-050 EDUCATION/TRAINING	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
TOTAL SALARIES & BENEFITS	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
<u>CAPITAL EXPENSES</u>								
10-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
TOTAL EXPENDITURES	1,000	1,000	0.00	3,887.58	0.00	0.00	388.76 (	2,887.58)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.04 (	1,966.39)	2,711.10	0.00	0.00	1,966.39

11 -ROOSEVELT SCHOLARSHIP FND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
11-1102	CLAIM ON CASH	0.00	
11-1105	SAVINGS	0.00	
11-1115	INVESTMENTS	0.00	
11-1315	DUE FROM GENERAL FUND	0.00	
11-1515	A/R-ACCRUED INTEREST	0.00	
11-1550	A/R-MISCELLANEOUS	0.00	
		<u>0.00</u>	
			0.00
TOTAL ASSETS			=====
LIABILITIES			
=====			
11-2315	DUE TO GENERAL FUND	0.00	
11-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
11-3201	FUND BALANCE	2,004.04	
	TOTAL BEGINNING EQUITY	<u>2,004.04</u>	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	<u>2,004.04</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(2,004.04)	
	TOTAL EQUITY & FUND BALANCE	<u>0.00</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		0.00
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 75.00

	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	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	2,004.04	2,004.04 (	2,000.00)	0.00	0.00 (	2,004.04)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	2,004.04	2,004.04 (	2,000.00)	0.00	0.00 (	2,004.04)
TOTAL EXPENDITURES	0	0	2,004.04	2,004.04 (	2,000.00)	0.00	0.00 (	2,004.04)
REVENUE OVER/(UNDER) EXPENDITURES	0	0 (	2,004.04) (	2,004.04)	2,000.00	0.00	0.00	2,004.04

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
11-4101 INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
11-4115 INCOME-INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 75.00

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>								
11-500-050 EXPENDITURES-MISCELLANEOUS	0	0	2,004.04	2,004.04 (	2,000.00)	0.00	0.00 (	2,004.04)
11-500-060 MISC-SETUP 501.c3	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	2,004.04	2,004.04 (	2,000.00)	0.00	0.00 (	2,004.04)
<u>CAPITAL EXPENSES</u>								
11-500-800 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	2,004.04	2,004.04 (	2,000.00)	0.00	0.00 (	2,004.04)
TOTAL EXPENDITURES	0	0	2,004.04	2,004.04 (	2,000.00)	0.00	0.00 (	2,004.04)
REVENUE OVER/(UNDER) EXPENDITURES	0	0 (	2,004.04) (	2,004.04)	2,000.00	0.00	0.00	2,004.04

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
14-1102	CLAIM ON CASH	20,033.74	
14-1105	CASH - SAVINGS	21,606.81	
14-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>41,640.55</u>
TOTAL ASSETS			41,640.55
			=====
LIABILITIES			
=====			
14-2315	DUE TO GENERAL FUND	0.00	
14-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
14-3201	FUND BALANCE	<u>31,447.18</u>	
	TOTAL BEGINNING EQUITY	31,447.18	
TOTAL REVENUE		10,568.37	
TOTAL EXPENSES		<u>375.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		10,193.37	
TOTAL EQUITY & FUND BALANCE			<u>41,640.55</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			41,640.55
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 75.00

	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	15,635	15,635	1,800.92	10,568.37	12,156.24	0.00	67.59	5,066.63
TOTAL REVENUES	15,635	15,635	1,800.92	10,568.37	12,156.24	0.00	67.59	5,066.63
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	16,625	16,625	0.00	375.00	4,104.00	0.00	2.26	16,250.00
CAPITAL EXPENSES	0	0	0.00	0.00	9,982.23	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
TOTAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
REVENUE OVER/(UNDER) EXPENDITURES	(990)	(990)	1,800.92	10,193.37	(1,929.99)	0.00	1,029.63-	(11,183.37)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-4101 INCOME-COURT TECHNOLOGY FEES	15,500	15,500	1,800.76	10,566.91	12,029.98	0.00	68.17	4,933.09
14-4115 INCOME - INTEREST	135	135	0.16	1.46	126.26	0.00	1.08	133.54
TOTAL REVENUES	15,635	15,635	1,800.92	10,568.37	12,156.24	0.00	67.59	5,066.63

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 75.00

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>								
14-500-050 MISCELLANEOUS	16,625	16,625	0.00	375.00	4,104.00	0.00	2.26	16,250.00
TOTAL SALARIES & BENEFITS	16,625	16,625	0.00	375.00	4,104.00	0.00	2.26	16,250.00
<u>CAPITAL EXPENSES</u>								
14-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	9,982.23	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	9,982.23	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
TOTAL EXPENDITURES	16,625	16,625	0.00	375.00	14,086.23	0.00	2.26	16,250.00
REVENUE OVER/(UNDER) EXPENDITURES	(990)	(990)	1,800.92	10,193.37	(1,929.99)	0.00	1,029.63-	(11,183.37)

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
15-1102	CLAIM ON CASH	51,701.34	
15-1105	CASH - SAVINGS	734.04	
15-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>52,435.38</u>
TOTAL ASSETS			52,435.38
			=====
LIABILITIES			
=====			
15-2315	DUE TO GENERAL FUND	0.00	
15-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
15-3201	FUND BALANCE	<u>40,528.77</u>	
	TOTAL BEGINNING EQUITY	<u>40,528.77</u>	
TOTAL REVENUE		11,906.61	
TOTAL EXPENSES		<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	<u>11,906.61</u>	
TOTAL EQUITY & FUND BALANCE			<u>52,435.38</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			52,435.38
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 75.00

	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	11,559	11,559	2,105.23	11,906.61	10,540.80	0.00	103.01 (	347.61)
TOTAL REVENUES	11,559	11,559	2,105.23	11,906.61	10,540.80	0.00	103.01 (	347.61)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	2,500.00	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	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	11,559	11,559	2,105.23	11,906.61	8,040.80	0.00	103.01 (	347.61)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-4101 INCOME-COURT BLDG SECURITY FEE	11,556	11,556	2,105.22	11,906.52	10,536.51	0.00	103.03 (	350.52)
15-4115 INCOME - INTEREST	3	3	0.01	0.09	4.29	0.00	3.00	2.91
15-4120 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	11,559	11,559	2,105.23	11,906.61	10,540.80	0.00	103.01 (	347.61)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 75.00

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>								
15-500-050 MISCELLANEOUS	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
15-500-800 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	2,500.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	2,500.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	11,559	11,559	2,105.23	11,906.61	8,040.80	0.00	103.01 (	347.61)

CITY OF WINCREST
BALANCE SHEET
AS OF: JUNE 30TH, 2021

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
16-1102	CLAIM ON CASH	10,425.90	
16-1105	SAVINGS	380,874.28	
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>391,300.18</u>	
			<u>391,300.18</u>
			=====
LIABILITIES			
=====			
16-2315	DUE TO GENERAL FUND	0.00	
16-2357	DUE TO TEXAS TAX NOTES FUND	0.00	
16-2375	DUE TO EDC FUND	0.00	
16-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
16-3201	FUND BALANCE	<u>245,727.12</u>	
	TOTAL BEGINNING EQUITY	<u>245,727.12</u>	
	TOTAL REVENUE	145,573.06	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	<u>145,573.06</u>	
	TOTAL EQUITY & FUND BALANCE	<u>391,300.18</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		<u>391,300.18</u>
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 75.00

	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	295,037	295,037	25,276.34	145,573.06	161,148.88	0.00	49.34	149,463.58
TOTAL REVENUES	295,037	295,037	25,276.34	145,573.06	161,148.88	0.00	49.34	149,463.58
<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
OTHER EXPENSES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
TOTAL EXPENDITURES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	45,037	45,037	25,276.34	145,573.06	161,148.88	0.00	323.23 (	100,536.42)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 75.00

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	294,687	294,687	25,273.36	145,553.74	159,070.02	0.00	49.39	149,132.90
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	350	350	2.98	19.32	2,078.86	0.00	5.52	330.68
TOTAL REVENUES	295,037	295,037	25,276.34	145,573.06	161,148.88	0.00	49.34	149,463.58

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 75.00

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								
=====								
<u>SALARIES & BENEFITS</u>								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	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>								
16-500-501 TRANSFER TO GENERAL FUND	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
TOTAL OTHER EXPENSES	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
<u>CAPITAL EXPENSES</u>								
16-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 00-GENERAL EXPENDITURES	 250,000	 250,000	 0.00	 0.00	 0.00	 0.00	 0.00	 250,000.00
 TOTAL EXPENDITURES	 250,000	 250,000	 0.00	 0.00	 0.00	 0.00	 0.00	 250,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	45,037	45,037	25,276.34	145,573.06	161,148.88	0.00	323.23 (	100,536.42)

CITY OF WINCREST
BALANCE SHEET
AS OF: JUNE 30TH, 2021

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
17-1102	CLAIM ON CASH	147,979.63	
17-1105	SAVINGS	0.00	
17-1115	INVESTMENTS	0.00	
17-1315	DUE FROM GENERAL FUND	0.00	
17-1316	DUE FROM 2019A BOND	0.00	
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00	
17-1501	A/R - ADVALOREM TAXES	8,200.68	
17-1505	ALLOW FOR DOUBTFUL ACCTS	(1,230.10)	
17-1515	A/R - ACCRUED INTEREST	0.00	
17-1550	A/R - MISCELLANEOUS	598.36	
		<u>155,548.57</u>	
	TOTAL ASSETS		155,548.57
			=====
LIABILITIES			
=====			
17-2315	DUE TO GENERAL FUND	0.00	
17-2316	ACCRUED INTEREST	0.00	
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00	
17-2400	A/P PENDING	0.00	
17-2501	DEFERRED REVENUE - TAXES	6,970.58	
	TOTAL LIABILITIES	<u>6,970.58</u>	
			6,970.58
EQUITY			
=====			
17-3201	FUND BALANCE	598.36	
	TOTAL BEGINNING EQUITY	<u>598.36</u>	
	TOTAL REVENUE	638,279.63	
	TOTAL EXPENSES	<u>490,300.00</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	147,979.63	
	TOTAL EQUITY & FUND BALANCE	<u>148,577.99</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		155,548.57
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

17 -DEBT SERVICE

% OF YEAR COMPLETED: 75.00

	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	665,000	665,000	5,825.16	638,279.63	598,641.77	0.00	95.98	26,720.37
TOTAL REVENUES	665,000	665,000	5,825.16	638,279.63	598,641.77	0.00	95.98	26,720.37
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	662,000	662,000	800.00	490,300.00	473,912.49	0.00	74.06	171,700.00
TOTAL 00-GENERAL EXPENDITURES	662,000	662,000	800.00	490,300.00	473,912.49	0.00	74.06	171,700.00
TOTAL EXPENDITURES	662,000	662,000	800.00	490,300.00	473,912.49	0.00	74.06	171,700.00
REVENUE OVER/ (UNDER) EXPENDITURES	3,000	3,000	5,025.16	147,979.63	124,729.28	0.00	4,932.65 (	144,979.63)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

17 -DEBT SERVICE

% OF YEAR COMPLETED: 75.00

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	0.00	0.00	0.00	0.00
17-4117 AD VALOREM TAX (I&S)	665,000	665,000	5,825.16	638,279.63	598,641.77	0.00	95.98	26,720.37
TOTAL REVENUES	665,000	665,000	5,825.16	638,279.63	598,641.77	0.00	95.98	26,720.37

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

17 -DEBT SERVICE

% OF YEAR COMPLETED: 75.00

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>OTHER EXPENSES</u>								
17-500-211 GO SERIES 2019 A PRINCIPAL E	220,000	220,000	0.00	220,000.00	160,000.00	0.00	100.00	0.00
17-500-212 GO SERIES 2019 A INTEREST EX	276,000	276,000	0.00	140,400.00	190,126.67	0.00	50.87	135,600.00
17-500-213 GO SERIES 2019 B PRINCIPAL E	90,000	90,000	0.00	90,000.00	70,000.00	0.00	100.00	0.00
17-500-214 GO SERIES 2019 B INTEREST EX	76,000	76,000	0.00	39,100.00	53,785.82	0.00	51.45	36,900.00
17-500-351 GO SERIES 2019 A ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-352 GO SERIES 2019 B ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-400 PAY AGENT/REGISTRAR FEES	0	0	800.00	800.00	0.00	0.00	0.00	(800.00)
TOTAL OTHER EXPENSES	662,000	662,000	800.00	490,300.00	473,912.49	0.00	74.06	171,700.00
TOTAL 00-GENERAL EXPENDITURES	662,000	662,000	800.00	490,300.00	473,912.49	0.00	74.06	171,700.00
TOTAL EXPENDITURES	662,000	662,000	800.00	490,300.00	473,912.49	0.00	74.06	171,700.00
REVENUE OVER/(UNDER) EXPENDITURES	3,000	3,000	5,025.16	147,979.63	124,729.28	0.00	4,932.65	(144,979.63)

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
18-1102	CLAIM ON CASH	(103,395.47)	
18-1105	CASH - SAVINGS	402,823.16	
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>299,427.69</u>	
	TOTAL ASSETS		299,427.69
=====			
LIABILITIES			
=====			
18-2200	WAGES PAYABLE	0.00	
18-2230	TMRS PAYABLE	0.00	
18-2250	INSURANCE A/P	0.40	
18-2315	DUE TO GENERAL FUND	0.00	
18-2400	A/P PENDING	337.22	
18-2410	A/P - SALES TAX	0.00	
18-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>337.62</u>	
EQUITY			
=====			
18-3201	FUND BALANCE	313,135.77	
	TOTAL BEGINNING EQUITY	<u>313,135.77</u>	
	TOTAL REVENUE	598,467.09	
	TOTAL EXPENSES	612,512.79	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(14,045.70)	
	TOTAL EQUITY & FUND BALANCE	<u>299,090.07</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		299,427.69
=====			

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

18 -WCC&PD FUND

% OF YEAR COMPLETED: 75.00

	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	864,222	864,222	80,362.59	598,467.09	503,052.75	0.00	69.25	265,754.91
TOTAL REVENUES	864,222	864,222	80,362.59	598,467.09	503,052.75	0.00	69.25	265,754.91
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	685,481	685,481	46,281.93	467,073.34	398,397.32	0.00	68.14	218,407.91
OTHER EXPENSES	90,500	90,500	33,397.33	42,905.33	18,530.38	0.00	47.41	47,594.67
CAPITAL EXPENSES	0	0	24,053.43	102,534.12	304,002.23	0.00	0.00 (	102,534.12)
OTHER INCOME/EXPENSES	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL 00-GENERAL EXPENDITURES	828,981	828,981	103,732.69	612,512.79	720,929.93	0.00	73.89	216,468.46
TOTAL EXPENDITURES	828,981	828,981	103,732.69	612,512.79	720,929.93	0.00	73.89	216,468.46
REVENUE OVER/ (UNDER) EXPENDITURES	35,241	35,241 (	23,370.10) (	14,045.70) (	217,877.18)	0.00	39.86-	49,286.45

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

18 -WCC&PD FUND

% OF YEAR COMPLETED: 75.00

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	861,222	861,222	80,359.00	598,439.95	500,259.48	0.00	69.49	262,782.05
18-4102 INCOME-K9 DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4115 INCOME - INTEREST	3,000	3,000	3.59	27.14	2,793.27	0.00	0.90	2,972.86
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	864,222	864,222	80,362.59	598,467.09	503,052.75	0.00	69.25	265,754.91

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

18 -WCC&PD FUND

% OF YEAR COMPLETED: 75.00

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								
18-500-009 SALARIES	469,863	469,863	35,175.13	309,418.91	267,439.41	0.00	65.85	160,444.26
18-500-010 ADMINISTRATIVE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-014 SPECIAL ASSIGNMENT PAY K-9	4,500	4,500	346.16	3,337.97	3,288.52	0.00	74.18	1,162.03
18-500-015 INCENTIVE PAY-BILING & SHIFT	1,200	1,200	118.68	1,293.53	1,076.85	0.00	107.79 (	93.53)
18-500-017 CERTIFICATION PAY	4,500	4,500	230.80	1,702.97	1,580.98	0.00	37.84	2,797.03
18-500-018 EDUCATION PAY	1,200	1,200	69.24	759.99	634.70	0.00	63.33	440.01
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	22,000	22,000	3,444.57	35,023.96	16,716.16	0.00	159.20 (	13,023.96)
18-500-021 7K HOURS	7,000	7,000	426.70	5,310.10	4,152.46	0.00	75.86	1,689.90
18-500-026 HAZARDOUS DUTY PAY	5,640	5,640	249.22	2,378.83	1,892.42	0.00	42.18	3,261.17
18-500-030 SOCIAL SECURITY	38,931	38,931	3,003.86	26,891.86	22,858.94	0.00	69.08	12,039.23
18-500-040 HEALTH INSURANCE	81,576	81,576	337.22	46,383.99	34,883.32	0.00	56.86	35,192.01
18-500-050 RETIREMENT	39,959	39,959	2,880.35	26,144.77	22,867.14	0.00	65.43	13,814.32
18-500-060 WORKERS COMPENSATION	7,654	7,654	0.00	7,273.89	20,001.59	0.00	95.04	380.01
18-500-070 UNEMPLOYMENT COMPENSATION	1,458	1,458	0.00	1,152.57	1,004.83	0.00	79.05	305.43
TOTAL SALARIES & BENEFITS	685,481	685,481	46,281.93	467,073.34	398,397.32	0.00	68.14	218,407.91
OTHER EXPENSES								
18-500-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	20,000	20,000	8,200.00	8,200.00	18,500.00	0.00	41.00	11,800.00
18-500-325 SALES TAX COLLECTION SERVICE	10,000	10,000	0.00	3,008.00	6,497.00	0.00	30.08	6,992.00
18-500-420 OFFICE SUPPLIES/FURNITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-431 MISCELLANEOUS SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-433 IT SOFTWARE HARDWARE&SUPPLIES	0	0	0.00	0.00 (	5,400.00)	0.00	0.00	0.00
18-500-435 K-9 PROGRAM EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-440 ELECTION EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-450 SYSTEM ACCESS FEE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-480 UNIFORMS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-485 WEAPONS & AMMUNITION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-486 PERSONAL PROTECTIVE EQUIPMEN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-487 VEHICLE EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-488 EMERGENCY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-489 COMMUNITY SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-490 MEMORIAL SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-500 MISC. CRIME PREVENTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	60,500	60,500	25,197.33	31,697.33 (	1,066.62)	0.00	52.39	28,802.67
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-520 BICYCLE PARTS & MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	90,500	90,500	33,397.33	42,905.33	18,530.38	0.00	47.41	47,594.67

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

18 -WCC&PD FUND

% OF YEAR COMPLETED: 75.00

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>								
18-500-800 CAPITAL EXPENDITURES	0	0	24,053.43	102,534.12	304,002.23	0.00	0.00	(102,534.12)
TOTAL CAPITAL EXPENSES	0	0	24,053.43	102,534.12	304,002.23	0.00	0.00	(102,534.12)
<u>OTHER INCOME/EXPENSES</u>								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-901 TRANSFER TO GEN FUND	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL OTHER INCOME/EXPENSES	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL 00-GENERAL EXPENDITURES	828,981	828,981	103,732.69	612,512.79	720,929.93	0.00	73.89	216,468.46
TOTAL EXPENDITURES	828,981	828,981	103,732.69	612,512.79	720,929.93	0.00	73.89	216,468.46
REVENUE OVER/ (UNDER) EXPENDITURES	35,241	35,241	(23,370.10)	(14,045.70)	(217,877.18)	0.00	39.86-	49,286.45

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
19-1102	CLAIM ON CASH	457,824.10	
19-1105	CASH - SAVINGS	24,931.89	
19-1115	INVESTMENTS-TEXPOOL #159000002	10,860.15	
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.08	
19-1204	PREPAID SALES TAX	0.26	
19-1315	DUE FROM GENERAL FUND	0.00	
19-1510	A/R-SALES TAX	(90.04)	
		<u>501,838.44</u>	
			501,838.44
			=====
LIABILITIES			
=====			
19-2315	DUE TO GENERAL FUND	0.00	
19-2400	A/P PENDING	0.00	
19-2410	A/P - SALES TAX	0.00	
19-2441	Construction Retainage	2,495.47	
19-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>2,495.47</u>	
EQUITY			
=====			
19-3201	FUND BALANCE	874,721.36	
	TOTAL BEGINNING EQUITY	<u>874,721.36</u>	
	TOTAL REVENUE	456,449.06	
	TOTAL EXPENSES	<u>831,827.45</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(375,378.39)	
	TOTAL EQUITY & FUND BALANCE	<u>499,342.97</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		501,838.44
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 75.00

	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	619,616	619,616	56,847.03	456,449.06	387,262.33	0.00	73.67	163,166.94
TOTAL REVENUES	619,616	619,616	56,847.03	456,449.06	387,262.33	0.00	73.67	163,166.94
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	5,000	5,000	5,339.46	5,339.46	3,882.00	0.00	106.79 (	339.46)
OTHER EXPENSES	50,000	50,000	0.00	114,101.00	0.00	0.00	228.20 (	64,101.00)
CAPITAL EXPENSES	500,000	500,000	0.00	712,386.99	541,483.10	0.00	142.48 (	212,386.99)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	555,000	555,000	5,339.46	831,827.45	545,365.10	0.00	149.88 (	276,827.45)
TOTAL EXPENDITURES	555,000	555,000	5,339.46	831,827.45	545,365.10	0.00	149.88 (	276,827.45)
REVENUE OVER/(UNDER) EXPENDITURES	64,616	64,616	51,507.57 (	375,378.39) (	158,102.77)	0.00	580.94-	439,994.39

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 75.00

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	300	300	0.26	6.17	238.89	0.00	2.06	293.83
19-4116 INCOME-SALES TAX (.25)	619,316	619,316	56,846.77	456,442.89	387,023.44	0.00	73.70	162,873.11
TOTAL REVENUES	619,616	619,616	56,847.03	456,449.06	387,262.33	0.00	73.67	163,166.94

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 75.00

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>								
19-500-050 MISCELLANEOUS EXPENSE	5,000	5,000	5,339.46	5,339.46	3,882.00	0.00	106.79 (	339.46)
TOTAL SALARIES & BENEFITS	5,000	5,000	5,339.46	5,339.46	3,882.00	0.00	106.79 (	339.46)
<u>OTHER EXPENSES</u>								
19-500-320 ENGINEER/ARCHITECT	50,000	50,000	0.00	114,101.00	0.00	0.00	228.20 (	64,101.00)
19-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	50,000	50,000	0.00	114,101.00	0.00	0.00	228.20 (	64,101.00)
<u>CAPITAL EXPENSES</u>								
19-500-800 CAPITAL EXPENDITURES	500,000	500,000	0.00	712,386.99	541,483.10	0.00	142.48 (	212,386.99)
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	500,000	500,000	0.00	712,386.99	541,483.10	0.00	142.48 (	212,386.99)
<u>OTHER INCOME/EXPENSES</u>								
19-500-900 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	555,000	555,000	5,339.46	831,827.45	545,365.10	0.00	149.88 (	276,827.45)
TOTAL EXPENDITURES	555,000	555,000	5,339.46	831,827.45	545,365.10	0.00	149.88 (	276,827.45)
REVENUE OVER/(UNDER) EXPENDITURES	64,616	64,616	51,507.57 (	375,378.39) (	158,102.77)	0.00	580.94-	439,994.39

20 -PUBLIC, EDUCATION&GOV.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
20-1102	CLAIM ON CASH	<u>50,703.57</u>	
			<u>50,703.57</u>
TOTAL ASSETS			50,703.57
			=====
LIABILITIES			
=====			
20-2400	A/P PENDING	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
20-3201	FUND BALANCE	<u>40,428.74</u>	
TOTAL BEGINNING EQUITY		<u>40,428.74</u>	
TOTAL REVENUE		10,274.83	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		10,274.83	
TOTAL EQUITY & FUND BALANCE			<u>50,703.57</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			50,703.57
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 75.00

	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	12,000	12,000	0.00	10,274.83	10,332.83	0.00	85.62	1,725.17
TOTAL REVENUES	12,000	12,000	0.00	10,274.83	10,332.83	0.00	85.62	1,725.17
REVENUE OVER/ (UNDER) EXPENDITURES	12,000	12,000	0.00	10,274.83	10,332.83	0.00	85.62	1,725.17

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
20-4105 INCOME OTHER	12,000	12,000	0.00	10,274.83	10,332.83	0.00	85.62	1,725.17
TOTAL REVENUES	12,000	12,000	0.00	10,274.83	10,332.83	0.00	85.62	1,725.17
REVENUE OVER/(UNDER) EXPENDITURES	12,000	12,000	0.00	10,274.83	10,332.83	0.00	85.62	1,725.17

CITY OF WINCREST
BALANCE SHEET
AS OF: JUNE 30TH, 2021

21 -2019 SERIES A

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
21-1102	CLAIM ON CASH	0.00	
21-1105	CASH	<u>3,874,864.28</u>	
			<u>3,874,864.28</u>
TOTAL ASSETS			<u>3,874,864.28</u>
			=====
LIABILITIES			
=====			
21-2316	DUE TO DEBT SERVICE	0.00	
21-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
21-3201	FUND BALANCE	<u>5,548,145.85</u>	
	TOTAL BEGINNING EQUITY	<u>5,548,145.85</u>	
TOTAL REVENUE		341.95	
TOTAL EXPENSES		<u>1,673,623.52</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(1,673,281.57)	
TOTAL EQUITY & FUND BALANCE		<u>3,874,864.28</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			<u>3,874,864.28</u>
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

21 -2019 SERIES A

% OF YEAR COMPLETED: 75.00

	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	2,000	2,000	30.96	341.95	39,132.64	0.00	17.10	1,658.05
TOTAL REVENUES	2,000	2,000	30.96	341.95	39,132.64	0.00	17.10	1,658.05
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	0	0	0.00	0.00	400.00	0.00	0.00	0.00
CAPITAL EXPENSES	1,000,000	1,000,000	402,155.66	1,673,623.52	1,141,724.86	0.00	167.36	(673,623.52)
TOTAL 00-GENERAL EXPENDITURES	1,000,000	1,000,000	402,155.66	1,673,623.52	1,142,124.86	0.00	167.36	(673,623.52)
TOTAL EXPENDITURES	1,000,000	1,000,000	402,155.66	1,673,623.52	1,142,124.86	0.00	167.36	(673,623.52)
REVENUE OVER/(UNDER) EXPENDITURES	(998,000)	(998,000)	(402,124.70)	(1,673,281.57)	(1,102,992.22)	0.00	167.66	675,281.57

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

21 -2019 SERIES A

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
21-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4107 BONDISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4115 INCOME-INTEREST	2,000	2,000	30.96	341.95	39,132.64	0.00	17.10	1,658.05
TOTAL REVENUES	2,000	2,000	30.96	341.95	39,132.64	0.00	17.10	1,658.05

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

21 -2019 SERIES A

% OF YEAR COMPLETED: 75.00

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								
21-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-320 ENGINEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-500 MISC. EXPENSE	0	0	0.00	0.00	400.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	400.00	0.00	0.00	0.00
CAPITAL EXPENSES								
21-500-800 CAPITAL EXPENDITURES	1,000,000	1,000,000	402,155.66	1,673,623.52	1,141,724.86	0.00	167.36 (	673,623.52)
TOTAL CAPITAL EXPENSES	1,000,000	1,000,000	402,155.66	1,673,623.52	1,141,724.86	0.00	167.36 (	673,623.52)
TOTAL 00-GENERAL EXPENDITURES	1,000,000	1,000,000	402,155.66	1,673,623.52	1,142,124.86	0.00	167.36 (	673,623.52)
TOTAL EXPENDITURES	1,000,000	1,000,000	402,155.66	1,673,623.52	1,142,124.86	0.00	167.36 (	673,623.52)
REVENUE OVER/(UNDER) EXPENDITURES	(998,000)	(998,000)	(402,124.70)	(1,673,281.57)	(1,102,992.22)	0.00	167.66	675,281.57

CITY OF WINCREST
BALANCE SHEET
AS OF: JUNE 30TH, 2021

22 -2019 SERIES B

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
22-1102	CLAIM ON CASH	0.00	
22-1105	CASH	0.00	
22-1201	PREPAID 2019 SERIES B	<u>1,422,585.35</u>	
			<u>1,422,585.35</u>
TOTAL ASSETS			<u>1,422,585.35</u>
			=====
LIABILITIES			
=====			
22-2315	DUE TO GF	0.00	
22-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
22-3201	FUND BALANCE	<u>1,422,585.35</u>	
	TOTAL BEGINNING EQUITY	<u>1,422,585.35</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE			<u>1,422,585.35</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			<u>1,422,585.35</u>
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

22 -2019 SERIES B

% OF YEAR COMPLETED: 75.00

	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	27,834.97	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	27,834.97	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
OTHER EXPENSES	0	0	0.00	0.00	400.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	1,931,008.16	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	1,931,408.16	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	1,931,408.16	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	(1,903,573.19)	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

22 -2019 SERIES B

% OF YEAR COMPLETED: 75.00

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
22-4105 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4107 BOND ISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4115 INCOME-INTEREST	0	0	0.00	0.00	7,834.97	0.00	0.00	0.00
22-4460 MISCELLANEOUS INCOME	0	0	0.00	0.00	20,000.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	27,834.97	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2021

22 -2019 SERIES B

% OF YEAR COMPLETED: 75.00

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								
22-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-500-500 MISC. EXPENSE	0	0	0.00	0.00	400.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	400.00	0.00	0.00	0.00
CAPITAL EXPENSES								
22-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	1,931,008.16	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	1,931,008.16	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	1,931,408.16	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	1,931,408.16	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	0.00	(1,903,573.19)	0.00	0.00	0.00

City of Windcrest
Quarterly Investment Report
April 1, 2021 to June 30, 2021
Portfolio Summary Management Report

<u>Portfolio as of April 1, 2021</u>		<u>Portfolio as of June 30, 2021</u>	
Beginning Book Value	\$ 8,711,665	Ending Book Value	\$ 8,349,982
Beginning Market Value	\$ 8,711,665	Ending Market Value	\$ 8,349,982
		Investment Income for the quarter	\$ 213
Unrealized Gain / Loss	\$ -	Unrealized Gain/Loss	\$ -
		Change in Unrealized Gain/Loss	\$ -
		*Change in Market Value:	\$ (361,683)

Authorized by:

Don Hakala, CPA
Municipal Finance Officer

Rafael Castillo, Jr.
City Manager

N. Witmer
Natalia Witmer, CFO

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

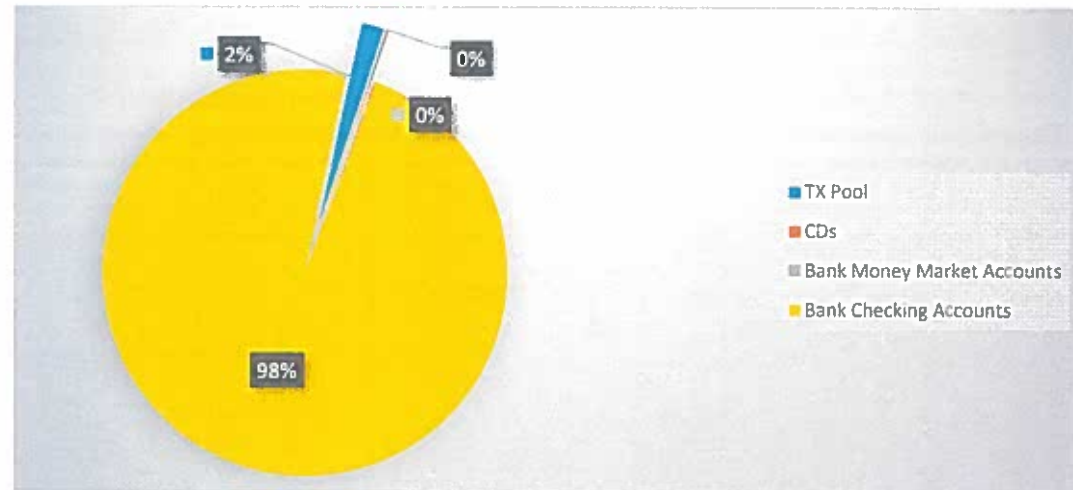
*Change in Market Value is required data, but will primarily reflect the receipt and expenditures of the City's funds from quarter to quarter.

Your Portfolio

As of June 30, 2021

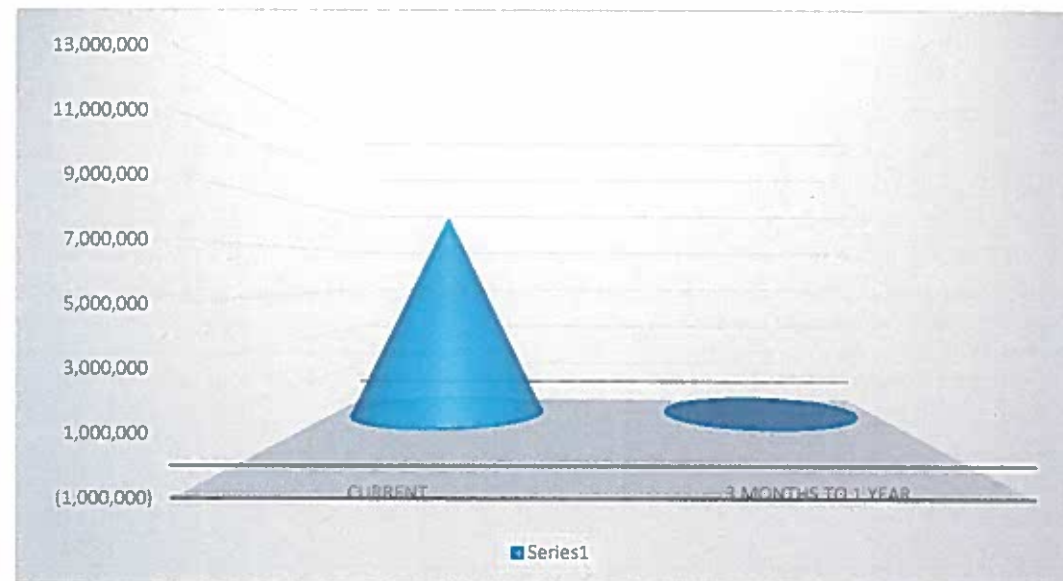
Your portfolio by diversification.

TX Pool	150,948
CDs	25,000
Bank Money Market Accounts	-
Bank Checking Accounts	8,174,033



Your portfolio by maturity.

Current	8,324,982
3 months to 1 year	25,000



Your Portfolio

As of June 30, 2021

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term (days)
Investment Pools	150,948	150,948	150,948	1.81%	1
Money Market Funds	-	-	-	0.00%	1
Bank Accounts	8,174,033	8,174,033	8,174,033	97.89%	1
CDs	25,000	25,000	25,000	0.30%	129/365
Weighted Average Maturity (TexPool)					30

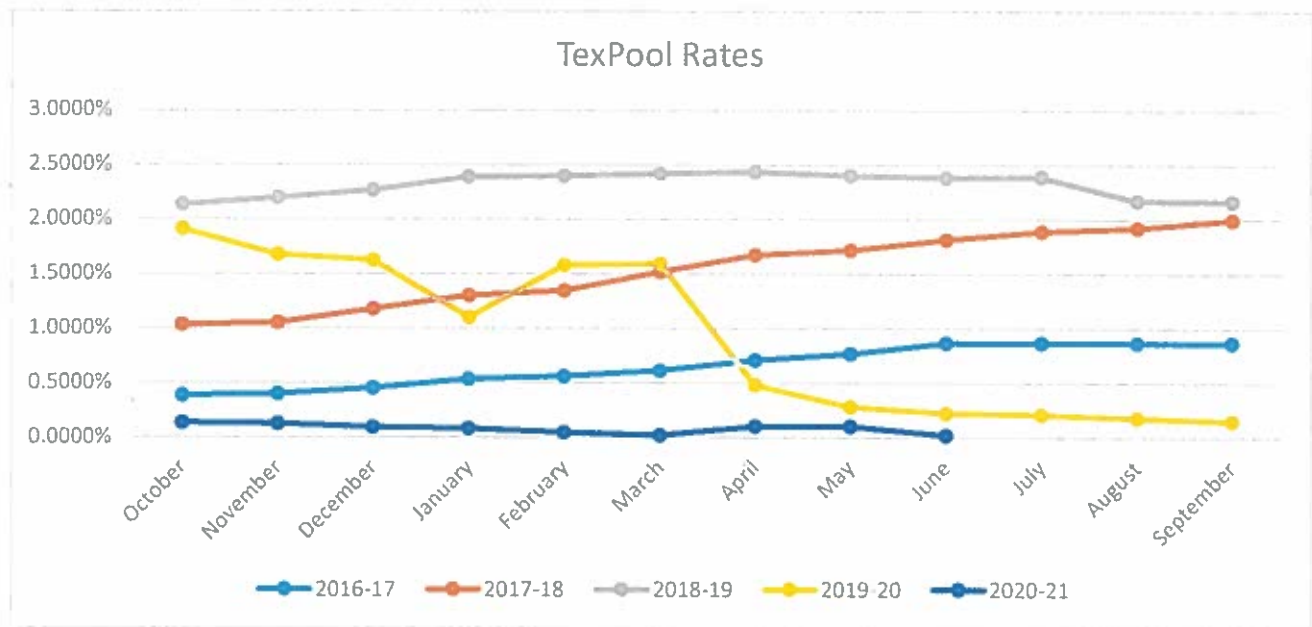
CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending June 30, 2021

	Account	Interest Rate Avg.	Term (days)
Frost Bank Accounts:			
Pooled Checking	\$ 2,812,301	0.01%	1
General Fund Money Market	\$ 608,882	0.01%	1
Garbage Fund Checking	\$ 26,495	0.01%	1
Garbage Fund Money Market	\$ 477	0.01%	1
Debt Service Fund	\$ -	0.01%	1
Capital Projects Street Fund	\$ 24,933	0.01%	1
Hotel/Motel Occupancy Tax Fund	\$ 380,874	0.01%	1
Windcrest Crime Control & Prevention Dist. Fund	\$ 402,823	0.01%	1
Asset Forfeiture/Seizure Savings (Federal)	\$ 360	0.01%	1
County Fire Contribution Savings	\$ -	0.01%	1
School Crossing Guard Savings	\$ 14,615	0.01%	1
Police Donation Savings	\$ 1,699	0.01%	1
Asset Forfeiture/Seizure Savings (State)	\$ 398	0.01%	1
Police Education/Training Savings	\$ 2,971	0.01%	1
Municipal Court Technology Fund	\$ 21,607	0.01%	1
Municipal Court Building Security Fund	\$ 734	0.01%	1
2019 Series A	\$ 3,874,864	0.01%	1
2019 Series B	\$ -	0.01%	1
Total - Frost National Bank	\$ 8,174,033		
INVESTMENTS:			
General Fund Certificate of Deposit	\$ 25,000	0.20%	365
Texpool for Streets	\$ 10,860	0.0174%	1
Texpool (breakout by fund on following page)	\$ 140,088	0.0174%	1
01-1125 General Fund	127,397.98		
02-1115 Garbage	432.15		
17-1115 Debt Service	-		
19-1116 Capital Project Street	8,312.08		
05-1115 County Fire Contribution	3,946.07		
09-1115 Asset Seizure Fund - State	-		
Total All Funds	140,088.28	\$ 8,349,982	

Fund	Fund Title	Balance	Interest Earned
1	General Fund	761,279.98	96.21
2	Garbage Fund	27,404.49	0.60
4	Asset Seazure-Fed	359.98	-
5	County Fire Contribution	3,946.07	-
6	School Crossing Guard	14,615.00	0.33
8	Police Donation	1,699.06	0.03
9	Asset Seazure-State	398.32	-
10	Police Education/Traning	2,971.00	0.14
14	Court Technology	21,607.00	0.49
15	Court Building Security	734.01	0.03
16	Hotel/Motel	380,874.00	8.43
17	Debt Services	-	-
18	WCCPD	402,823.00	9.53
19	Capital Projects Streets	44,104.61	0.67
21	2019 Series A	3,874,864.00	96.16
22	2019 Series B	-	-
99	Pooled Cash	2,812,301.00	-
	Total	8,349,981.52	212.62

TEXPOOL

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
October	0.0494%	0.0268%	0.0945%	0.3832%	1.0318%	2.1377%	1.9115%	0.1335%
November	0.0453%	0.0297%	0.1067%	0.3960%	1.0506%	2.1980%	1.6774%	0.1231%
December	0.0394%	0.0384%	0.1752%	0.4497%	1.1764%	2.2687%	1.6226%	0.0909%
January	0.0271%	0.0448%	0.2635%	0.5313%	1.2989%	2.3892%	1.1000%	0.0793%
February	0.0257%	0.0418%	0.2966%	0.5582%	1.3438%	2.3972%	1.5800%	0.0431%
March	0.0300%	0.0487%	0.3239%	0.6110%	1.5156%	2.4164%	1.5900%	0.0187%
April	0.0310%	0.0500%	0.3377%	0.7063%	1.6704%	2.4344%	0.4800%	0.1010%
May	0.0245%	0.0552%	0.3374%	0.7635%	1.7159%	2.4005%	0.2800%	0.1010%
June	0.0287%	0.0600%	0.3613%	0.8660%	1.8110%	2.3812%	0.2200%	0.0174%
July	0.0300%	0.0606%	0.3697%	0.8660%	1.8896%	2.3876%	0.2100%	
August	0.0352%	0.0697%	0.3735%	0.8660%	1.9205%	2.1715%	0.1800%	
September	0.0320%	0.0827%	0.3780%	0.8660%	1.9953%	2.1635%	0.1500%	



Frost CD

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
July	0.2500%	0.2500%	0.0500%	0.1000%	1.2000%	1.2000%	1.6000%	0.2000%

No graph for this CD.

FROST - ALL ACCOUNTS

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
October	0.0010%	0.0010%	0.0010%	0.0010%	0.6900%	1.8200%	1.5700%	0.0100%
November	0.0010%	0.0010%	0.0010%	0.0010%	0.7300%	1.9000%	1.3300%	0.0100%
December	0.0010%	0.0010%	0.0010%	0.1000%	0.8800%	1.9900%	1.3000%	0.0100%
January	0.0010%	0.0010%	0.0010%	0.1700%	0.9900%	2.0300%	1.1900%	0.0100%
February	0.0010%	0.0010%	0.0010%	0.1700%	1.0800%	2.0300%	1.1800%	0.0100%
March	0.0010%	0.0010%	0.0010%	0.1800%	1.2000%	2.0300%	1.1900%	0.0100%
April	0.0010%	0.0010%	0.0010%	0.3700%	1.3600%	2.0600%	0.1200%	0.0100%
May	0.0010%	0.0010%	0.0010%	0.4600%	1.4100%	2.0300%	0.0100%	0.0100%
June	0.0010%	0.0010%	0.0010%	0.5500%	1.5200%	2.0300%	0.0100%	0.0100%
July	0.0010%	0.0010%	0.0010%	0.6400%	1.5500%	1.9600%	0.0100%	
August	0.0010%	0.0010%	0.0010%	0.7200%	1.6100%	1.8700%	0.0100%	
September	0.0010%	0.0010%	0.0010%	0.6800%	1.6800%	1.7200%	0.0100%	

ORDINANCE NO. 2021-008(O)

AN ORDINANCE AUTHORIZING AN INTERLOCAL AGREEMENT WITH THE CITY OF SAN ANTONIO FOR CONCURRENT JURISDICTION OF CRIMINAL CASES, PUNISHABLE BY FINE ONLY, THAT ARE COMMITTED WITHIN TWO HUNDRED YARDS OF THE CITY LIMITS

WHEREAS, the City of Windcrest is a Texas municipality with a population of more than 5,800; and

WHEREAS, Chapter 791 of the Texas Government Code, the Interlocal Cooperation Act, provides that governmental entities of the State may contract with each other to provide governmental functions and services and provide fire protection and associated services to protect public health; and

WHEREAS, it is to the mutual benefit of City of Windcrest that an agreement providing concurrent jurisdiction be adopted for the police services and municipal courts of either jurisdiction for all criminal cases arising from offenses under state law that are committed on the boundary of those municipalities or within 200 yards of that boundary and which are punishable by fine only; and

WHEREAS, Section 29.003(h) of the Texas Government Code authorizes the City of Windcrest to enter into this agreement with the City of San Antonio; and

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

SECTION 1. The City Manager or designee, is hereby authorized to execute the interlocal agreement, as set forth in Exhibit A, with the City of San Antonio, Texas, for concurrent jurisdiction for all criminal cases arising from offenses under state law that are committed on the boundary of those municipalities or within 200 yards of that boundary and which are punishable by fine only. The City Manager, or designee, is further authorized to execute an agreement that is materially and substantively the same as the agreement set forth in Exhibit A with the City of San Antonio. The terms and conditions of the interlocal agreement, set forth in Exhibit A, are hereby approved.

SECTION 2. Funding for this ordinance is not required in that there is no commitment or expenditure of funds, cash match, or in-kind match in connection with this agreement; any necessary expenses can be paid through the current City of Windcrest Police Department budget.

II.
PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government.

III.
EFFECTIVE DATE

This ordinance shall be effective upon passage and publication as required by state and local law.

IV.
READINGS

DULY PASSED ON FIRST READING, on the 7th day of June, 2021 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

DULY PASSED AND APPROVED, on the _____ day of _____, 2021 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel Dominguez, City Secretary

APPROVED:

Ryan Henry, City Attorney

Budget Amendment FY 2020-2021

GL#	Item(s)	Requested Budget Amendment- 1 7/19/2021	Approved Budget Amendment-1 7/19/2021
Capital Expenses			
Admin Capital			
01-530-801	-Council Chambers Audio System	\$	24,132.83
01-530-801	-Council Chambers AV Upgrade	\$	4,500.00
01-530-801	-City Secretary Office Furniture	\$	4,673.73
Total Admin		\$	33,306.56
Fire Dept. Capital			
01-530-803	-Extrication Equipment		41,096.00
01-530-803	-Rescue Equipment		22,841.16
01-530-803	-Truck Equipment		94,221.93
Total Fire Dept. Capital			158,159.09
Parks Capital			
01-530-806	-Lights Lease Agreement (Final Payment)		(45,521.00)
Total Parks Capital			(45,521.00)
Facility Maintenance Capital			
01-530-810	-Council Chambers Upgrade	\$	14,586.55
01-530-810	-New AC Unit	\$	8,244.00
01-530-810	-City Hall repairs and maintenance to the Finance department	\$	24,995.00
Total Facility Maintenance		\$	47,825.55
Civic Center Capital			
01-530-811	-Civic Center Office Upgrade	\$	5,029.44
01-530-811	-Civic Center Floors	\$	13,767.97
Total Civic Center		\$	18,797.41
Tech Support			
01-530-815	-New Unix Server	\$	90,000.00
Total Tech Support		\$	90,000.00
Finance Capital			
01-530-820	-Finance Department Furniture	\$	6,912.64
Total Finance Dept.		\$	6,912.64
Total Budget Amendment		\$	309,480.25

ORDINANCE NO. 2021-009

**AN ORDINANCE OF THE CITY OF WINDCREST, TX.,
CITY COUNCIL AMENDING THE GENERAL FUND OF
THE CITY OF WINDCREST, TX. MUNICIPAL BUDGET
FOR FISCAL YEAR 2020-2021 IN THE AMOUNT OF
\$310,000.00 IN ORDER TO BALANCE THE 2020-2021
FISCAL YEAR BUDGET**

WHEREAS, the City of Windcrest passed their FY2020/2021 Budget on September, 2020; and

WHEREAS, the City of Windcrest finds legitimate municipal grounds for the amendments to the budget are necessary given the changes in circumstances which have occurred year-to-day; and

WHEREAS, the City of Windcrest finds it necessary to decrease the FY2020-2021 budget the following line items; Parks Capital \$45,521.00 (Attachment 1) and,

WHEREAS, the City of Windcrest finds it necessary to increase the FY2020-2021 budget the following line items; General Fund, Capital Expenses \$355,001.25 (Attachment 1) and,

WHEREAS, Texas Local Government Code §102.010 provides that a municipality is permitted to make budgetary changes for municipal purposes; and

WHEREAS, the City of Windcrest finds it necessary to amend the budget line items by the \$310,000.00 to properly fund the required items added for departmental support and that the amendments adopted under this ordinance are for municipal purpose; and

WHEREAS, the City of Windcrest finds the amendments will not create any budgetary anomalies and that the City has the available funds to make the necessary budget adjustments; and

WHEREAS, the City of Windcrest as a home rule municipality, derives its powers exclusively from its home rule charter and, is limited in authority only by express provisions of the Texas Constitution and the State statutes; and

WHEREAS, the City of Windcrest finds it is in the best interest of its residents and the general public; and

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the FY 2020-2021 Budget for the City of Windcrest is hereby amended as outlined below:

RESOLUTION NUMBER 2021-525(R)

A RESOLUTION UPDATING THE NAMES OF AUTHORIZED REPRESENTATIVES OF THE CITY OF WINDCREST TO APPROVE BANKING TRANSACTIONS AT FROST BANK

WHEREAS, it is necessary to update the names of city personnel authorized to conduct banking transactions at Frost Bank.

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

1. That the individuals, whose signatures appear in this Resolution, are Authorized Representatives of the City, and are each hereby authorized to transmit funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary to handle bank transactions for the City of Windcrest.

Account Name	Account Number
General Fund Checking Account	xxx-xxxx492
Municipal Court Building Security Fund	xxx-xxxx147
2019 Series B	xxx-xxxx832
Police Education & Training Fund	xxx-xxxx215
Asset Forfeiture Seizure Fund State	xxx-xxxx707
Municipal Court Technology Fund	xxx-xxxx139
Garbage Fund Savings	xxx-xxxx530
School Crossing Guard Fund Savings	xxx-xxxx646
Asset Forfeiture Seizure Fund Federal	xxx-xxxx662
Police Donation Fund Savings	xxx-xxxx634
Garbage Fund Checking	xxx-xxxx506
Hotel Motel Tax Fund	xxx-xxxx927
General Fund Savings	xxx-xxxx522
Windcrest Crime Control and Prevention Fund	xxx-xxxx617
2019 Series A	xxx-xxxx403
Street Fund	xxx-xxxx712

2. That an Authorized Representative of the City may be deleted by a written instrument signed by all remaining Authorized Representatives when such Authorized Representative no longer requires access to the City's accounts.

3. That the City may by Amending Resolution add or delete Authorized Representatives.

4. Any other name not listed on this resolution should be removed as an authorized representative.

List the Authorized Representatives of the City.

1. Rafael Castillo Jr.	City Manager
Name	Title

Signature

2.	<u>Rachel Dominguez</u>	<u>City Secretary</u>
	Name	Title

Signature

3. Daniel Reese	Mayor
Name	Title

Signature

4. <u>Joan Pedrotti</u>	<u>Mayor Pro Tem</u>
Name	Title

Signature

This Resolution shall continue in full force and effect until amended or revoked by the City, and until the Bank receives a copy of any such amendment or revocation.

DULY PASSED AND APPROVED, on the 19th day of July, 2021 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, City Secretary

APPROVED:

Ryan S. Henry, City Attorney

RESOLUTION 2021-525(R)



Resolution Amending Authorized Representatives

Please complete this form to amend or designate Authorized Representatives. *This document supersedes all prior Authorized Representative forms.*

* Required Fields

1. Resolution

WHEREAS,

CITY OF WINDCREST

Participant Name*

77124

Location Number*

("Participant") is a local government of the State of Texas and is empowered to delegate to a public funds investment pool the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

WHEREAS, it is in the best interest of the Participant to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pool ("**TexPool / Texpool Prime**"), a public funds investment pool, were created on behalf of entities whose investment objective in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act.

NOW THEREFORE, be it resolved as follows:

- That the individuals, whose signatures appear in this Resolution, are Authorized Representatives of the Participant and are each hereby authorized to transmit funds for investment in TexPool / TexPool Prime and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.
- That an Authorized Representative of the Participant may be deleted by a written instrument signed by two remaining Authorized Representatives provided that the deleted Authorized Representative (1) is assigned job duties that no longer require access to the Participant's TexPool / TexPool Prime account or (2) is no longer employed by the Participant; and
- That the Participant may by Amending Resolution signed by the Participant add an Authorized Representative provided the additional Authorized Representative is an officer, employee, or agent of the Participant;

List the Authorized Representative(s) of the Participant. Any new individuals will be issued personal identification numbers to transact business with TexPool Participant Services.

1. RAFAEL CASTILLO JR.

CITY MANAGER

Name

Title

2106550022

2105900773

Phone

Fax

RCASTILLO@WINDCREST-TX.GOV

Email

Signature
2. DANIEL REESE

MAYOR

Name

Title

2106550022

2105900773

Phone

Fax

DREESE@WINDCREST-TX.GOV

Email

Signature
3. JOAN PEDROTTI

MAYOR PRO TEM

Name

Title

2106550022

2105900773

Phone

Fax

JPEDROTTI@WINDCREST-TX.GOV

Email

Signature

1. Resolution (continued)

4.
Name Title

Phone Fax Email

Signature

List the name of the Authorized Representative listed above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

RAFAEL CASTILLO JR.

Name

In addition and at the option of the Participant, one additional Authorized Representative can be designated to perform only inquiry of selected information. *This limited representative cannot perform transactions.* If the Participant desires to designate a representative with inquiry rights only, complete the following information.

NATALIA WITMER **ASSISTANT MUNICIPAL FINANCE OFFICER**

Name

Title

2 1 0 6 5 5 0 0 2 2 **2 1 0 5 9 0 0 7 7 3** **NWITMER@WINDCREST-TX.GOV**

Phone

Fax

Email

D. That this Resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexPool Participant Services receives a copy of any such amendment or revocation. This Resolution is hereby introduced and adopted by the Participant at its regular/special meeting held on the **1 9** day of **JULY**, **2 0 2 1**.

Note: Document is to be signed by your Board President, Mayor or County Judge and attested by your Board Secretary, City Secretary or County Clerk.

CITY OF WINDCREST

Name of Participant*

SIGNED

Signature*

DANIEL REESE

Printed Name*

MAYOR

Title*

ATTEST

Signature*

RACHEL C. DOMINGUEZ

Printed Name*

CITY SECRETARY

Title*

2. Mailing Instructions

The completed Resolution Amending Authorized Representatives can be faxed to TexPool Participant Services at 1-866-839-3291, and mailed to:

TexPool Participant Services
1001 Texas Avenue, Suite 1150
Houston, TX 77002

SECTION 1. The FY 2020-201 General Fund of the City of Windcrest is hereby amended to make the proper line item reductions as follows: Parks Capital \$45,521.00.

SECTION 2. The FY 2020-2021 General Fund of the City of Windcrest is amended to add or increase the following line items as follows; General Fund, Capital Expenses \$355,001.25 (Attachment 1).

SECTION 3. The financial allocations in this Ordinance are subject to approval by the Finance Officer. The Finance Officer may, subject to concurrence by the City Manager or the City Manager's designee, correct allocations as necessary to carry out the purpose of this Ordinance.

SECTION 4. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, clause, sentence, or section of this Ordinance shall be declared unconstitutional or invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any other remaining phrase, clause, sentence, paragraph or section of this Ordinance.

SECTION 5. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions at the time of passage of this Ordinance.

SECTION 6. This Ordinance shall become effective immediately upon its passage and publication as required by law.

DULY PASSED ON FIRST READING, on the 19th day of July, 2021 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

DULY PASSED AND APPROVED, on the ____ day of July, 2020 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, City Secretary

APPROVED:

Ryan S. Henry, City Attorney

RESOLUTION NO. 2021-526(R)

**A RESOLUTION TO ACCEPT AVAILABLE FUNDING FOR
THE REIMBURSEMENT FROM THE AMERICAN RESCUE
PLAN ACT CORONAVIRUS LOCAL FISCAL RECOVERY
FUNDS (CLFRF) APPLIED FOR**

WHEREAS, the City of Windcrest received notice from the Texas Division of Emergency Management (TDEM), a non-entitlement unit, that the state will soon announce the availability of CLFRF; and

WHEREAS, The CLFRF program is a component of the American Rescue Plan Act of 2021 and provides funding to local governments to broadly respond to the COVID-19 public health emergency. As established by U.S. Treasury Department guidance, the state, through TDEM, will distribute two tranches of payments to eligible non-entitlement units of local government (NEUs), which are local governments typically serving populations of under 50,000. The total funding amounts were determined by formula as directed by federal law and Treasury guidance. The state did not have discretion in determining these funding amounts, the eligibility of the NEUs, or how these funds must be spent; and

WHEREAS, The American Rescue Plan Act includes a short timeframe for the distribution of funding to participating NEUs. All NEUs should begin preparing the information necessary to upload their submission packages as soon as possible when the application portal is opened; and

WHEREAS, The state will formally apply for funding on August 2, or when 90 percent of the NEU required information is received; and

WHEREAS, NEUs may use these funds for eligible purposes listed:

1. To respond to the public health emergency with respect to COVID-19 or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
 2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the State, territory, or tribal government that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
 3. For the provision of government services to the extent of the reduction of revenue of such State, territory, or Tribal government due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the State, territory, or tribal government prior to the emergency; or
 4. To make necessary investments in water, sewer, or broadband infrastructure.
- Additional uses can be verified through the Treasury Department draft rule. and;

WHEREAS, CLFRF funds may be used to cover costs incurred from March 3, 2021, through December 31, 2026. However, participants must obligate all funding by December 31, 2024.

Obligate means an order placed for property and services and entering into contracts, subawards, and similar transactions that require payment; and

WHEREAS, the City of Windcrest approves the process to apply and accept said funds granted for the health, welfare and safety of its residents.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the City Council accept the available funding for the reimbursement from the American Rescue Plan Act Coronavirus Local Fiscal Recovery Funds (SLFRF) applied for and upon receiving granted funds apply them accordingly.

DULY PASSED AND APPROVED, on the 19th day of July, 2021 at a regular meeting of the City Council of the City of , Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF , TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, City Secretary

APPROVED:

Ryan S. Henry, City Attorney



1. Size: 36,000 Square Feet (.8 Acre)
2. Out of Flood Plain
3. Water and sewer will have to come from across Jim Seal which will require street cut.
4. Reduce the amount of property that will be taken away from pool complex
5. Reduces the need to excavate or flatten property.

Cost

Element	Number of Units	Cost Per Unit	Cost
Fencing (Linear feet)	940	\$40.00	\$37,600.00
Water	80	\$75.00	\$6,000.00
Sewer	80	\$75.00	\$6,000.00
Total			\$49,600.00

*Out of Flood Plain

Proposed Dog Park Reviews

Leonard D. Young PE

7-15-21

Option 1 – Jim Seal

This option has fencing on the southern side of the property.

1. This option is better than Option 2 which will be discussed later.
2. The size of park may have to be reduced as this site is also the location for the proposed pool. Land will be needed for parking and other amenities.
3. Fencing along the north side of property should be installed outside of the flood plain therefore the fence line may have to be moved approximately 10 feet.

Option 2 – Jim Seal

This option has fencing which crosses the waterway and has fencing within flood plain.

1. Fencing crossing a stream is not recommended as it exposes the City to liabilities cause by debris being trapped on fencing which may cause flows restrictions, which in turn has the potential to flood upstream properties. Additionally, in order to proceed we will need to get approvals by the San Antonio River Authority (agent for FEMA). If approved, at a minimum we will have to install flip up fencing so if there are flooding events the fencing will automatically lift allowing water and debris to flow through. ***I would not recommend installing any fencing which crosses a stream.***
2. The size of park may have to be reduced as this also the site of the proposed pool. Land will be needed for parking and other amenities.
3. Unlike Option 1 there is not fencing separating people and pets from entering the stream area. The concern is if there is flooding with fast moving water a pet or small child could be swept downstream.

Option 3 – Winbrook Estates Detention Pond

1. This property is a TCEQ regulated stormwater detention pond which built to reduce downstream flooding and to prevent sedimentation from discharging downstream. Therefore, getting regulatory approval from TCEQ will have to be obtained. Base on my experience I think that will be a tall hurdle to get over.
2. Parking would be an issue as well.

Summary of recommendations on dog park locations.

1. Do not construct in a detention pond
2. Build outside of flood plain
3. Do construct a fence within flood plain.
4. Do not construct fence crossing a waterway
5. Construct fencing to deter people and animals from entering a flood prone area.

OPTION 1



Perimeter fence -- 6-foot-high chain link fence -- approximately 1,600 LF -- with two double gates
Estimate cost - \$55,000

Water service - \$1,000

Shade structure - \$20,000

2 Poop Stations -- \$500

Benches - \$5,000

Total -- \$81,500

Bag replacement cost - 2,000 bags - \$60

OPTION 2



OPTION 3



City Council Budget Calendar 2021

July

Mon	Tue	Wed	Thu	Fri
			1	2
5 City Council Meeting @ 18:00	6	7	8	9
12	13	14	15	16
19 City Council Meeting DHR @ 17:00	20	21	22	23
26	27	28	29	30 Proposed Budget to be delivered to the City Secretary

City Council Budget Calendar 2021

August

Mon	Tue	Wed	Thu	Fri
2 City Council Meeting @ 18:00 Certify Tax Rate	3	4	5 Calling Special Election for ¼ Tax, Bonds. Calling General Election for Mayor, Place 4&5	6
9	10	11	12	13
16 City Council Meeting DHR @ 17:00	17	18	19	20
23	24	25	26	27
30	31			

City Council Budget Calendar 2021

September

Mon	Tue	Wed	Thu	Fri
		1	2 1 st Public Hearing for Budget and Tax Rate	3
6 City Council Meeting @ 18:00	7	8	9 2 nd Public Hearing if needed	10
13	14	15	16	17
20 City Council Meeting DHR @ 17:00	21	22	23	24
27	28	29	30	