WINDCREST
TEXAS

AGENDA
CITY OF WINDCREST, TEXAS
SPECIAL CITY COUNCIL MEETING/BUDGET WORKSHOP
FY 2013/2014
FY 2014/2015

June 18, 2014

Special City Council Meeting/Budget Workshop
9:00 A.M.

NOTICE IS HEREBY GIVEN THAT A SPECIAL WINDCREST CITY COUNCIL MEETING / BUDGET WORKSHOP WILL BE HELD AT WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS ON THE 18TH DAY OF JUNE 2014 STARTING AT 9:00 A.M. DURING THE MEETING THE FOLLOWING SUBJECTS WILL BE CONSIDERED AND THE COUNCIL MAY TAKE ACTION ON ANY OF THE LISTED SUBJECTS.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE MORNING OF JUNE 18, 2013 AND TO RECONVENE THE MEETING ON THE FOLLOWING DAY, JUNE 19, 2013 AT 9:00 A.M. AT THE WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS.

IT IS ANTICIPATED THAT MEMBERS OF OTHER CITY BOARDS, COMMISSIONS AND COMMITTEES MAY ATTEND THE MEETING IN NUMBERS THAT MAY CONSTITUTE A QUORUM OF SUCH OTHER CITY BOARDS, COMMISSIONS AND COMMITTEES, SO THAT NOTICE IS HEREBY GIVEN THAT THE MEETING IS ALSO A MEETING OF THE OTHER CITY BOARDS, COMMISSIONS AND COMMITTEES WHOSE MEMBERS ARE IN ATTENDANCE. THE MEMBERS OF THE OTHER CITY BOARDS, COMMISSIONS AND COMMITTEES MAY PARTICIPATE IN DISCUSSIONS WHICH OCCUR AT THE MEETING, BUT NO ACTION WILL BE TAKEN BY THE OTHER BOARDS, COMMISSIONS AND COMMITTEES WHOSE MEMBERS ARE IN ATTENDANCE.

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

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

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

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

I. Call to Order, Pledge of Allegiance & Invocation

II. Citizens to be Heard

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

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

III. Unaudited Financials

1. Sarah Mangham, Municipal Finance Officer, will present City Council the unaudited Balance Sheet year to date comparisons for month ending May 31, 2014 (FY 2013-2014). The City Council will consider approval of the unaudited balance sheet year to date. (Att. 1)

IV. Presentation

1. City Council will receive a presentation from Sarah Mangham and Garza and Gonzales regarding the Audit for the year ended September 30, 2013 issued February of 2014 for the City of Windcrest. (Att. 2)

V. Budget Workshop

1. City Council will review and discuss the following FY 2014-2015 Proposed Budgets:
   http://windcresttx.granicus.com/MediaPlayer.php?view_id=8&clip_id=1256 (Att. 3)
   A. General Fund
   B. Garbage Fund

C. Debt Service Fund
D. Asset Seizure Fund (Federal)
E. Asset Seizure Fund (State)
F. County Fire Contribution Fund
G. School Crossing Guard Fund
H. Police Donation Fund
I. Police Education Training Fund
J. Roosevelt Scholarship Fund
K. Court Technology Fund
L. Court Building Security Fund
M. Hotel Occupancy Tax Fund
N. Economic Development Corporation (EDC)
O. Crime Control Prevention District (CCPD) Ref: 06.09.14 WCCPD http://windcresttx.granicus.com/MediaPlayer.php?view_id=8&clip_id=1254
P. Street Fund (CIP)
Q. HRA (Health Reimbursement Account) Fund

2. Mayor and City Council comments on the proposed FY 2014/2015 budget.

3. City Council will review, discuss and may take action on possible schedule of public hearings and/or a Special City Council Meeting regarding the proposed FY2014/2015 budget.

4. City Council will review, discuss and may take action on the proposed tax rate.

5. City Council will discuss and may take action on setting public hearing dates on the proposed tax rate.

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

1. City Council will review, discuss and may take action on Ordinance No. 2014-712(O) an ordinance amending Chapter 21, water and flood control, of the Code of Ordinances by adopting subchapter 21.300, Environment and Stormwater requirements, to (1) create a stormwater utility, (2) address illicit discharge detection and elimination, and (3) address construction and post-construction stormwater runoff control, all pursuant to U.S. Environmental Protection Agency guidelines and subsequently adopted Texas Commission on Environmental Quality Standards. ***Second Reading*** (Att. 4)

VII. **Resolutions**

1. City Council will review discuss and may take action on Resolution No. 2014-501(R), a resolution authorizing the engagement of (*Council to make selection*) to perform the annual city audit for the fiscal year ending September 30, 2014. (Att. 5)

VIII. **Discuss and Act**

1. City Council will discuss and may take action to accept the Audit for the year ending September 30, 2013. (Att. 2)

IX. **Executive Session**

1. City Council will convene into a closed session as authorized in Section 551.074 of the Texas Government Code to conduct interviews with Fire Chief applicants.

X. **Action Item**

1. City Council will convene into open session to discuss and take possible action regarding the engagement of a Fire Chief.

XI. **General Announcements & Future Agenda Items Requested**

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

XII. **Adjournment**

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

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two hours prior to the meeting on June 18, 2014.

By: Kelly Rodriguez **, City Secretary**

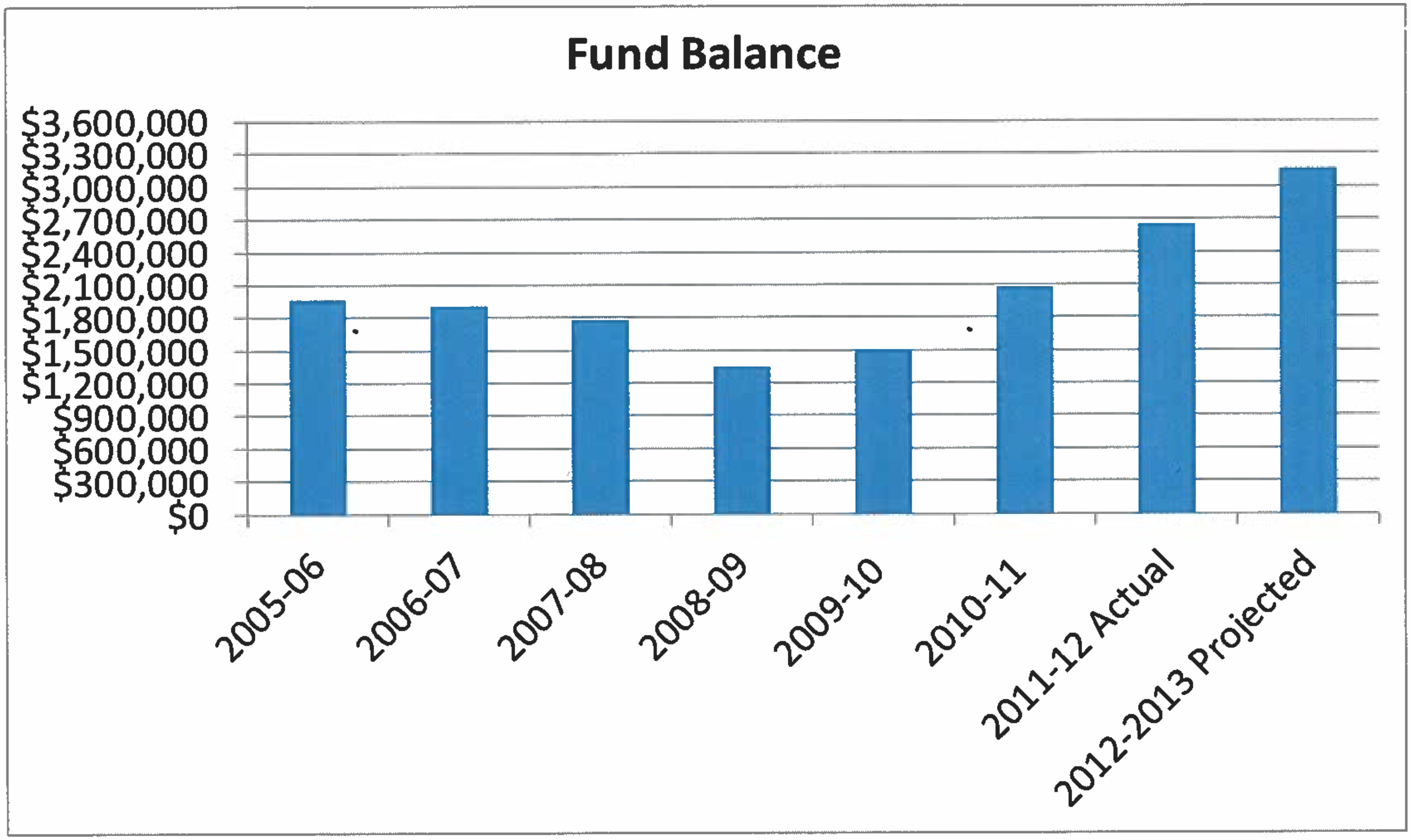
In compliance with the Americans With Disabilities Act, the City of Windcrest Council Chambers are wheelchair accessible, and accessible parking spaces are available. The City of Windcrest will provide for reasonable accommodations for persons attending City Council meetings. To better serve you, requests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

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the City Hall bulletin board on the ____ June, 2014.

________________________________ Title**:** ___________________________

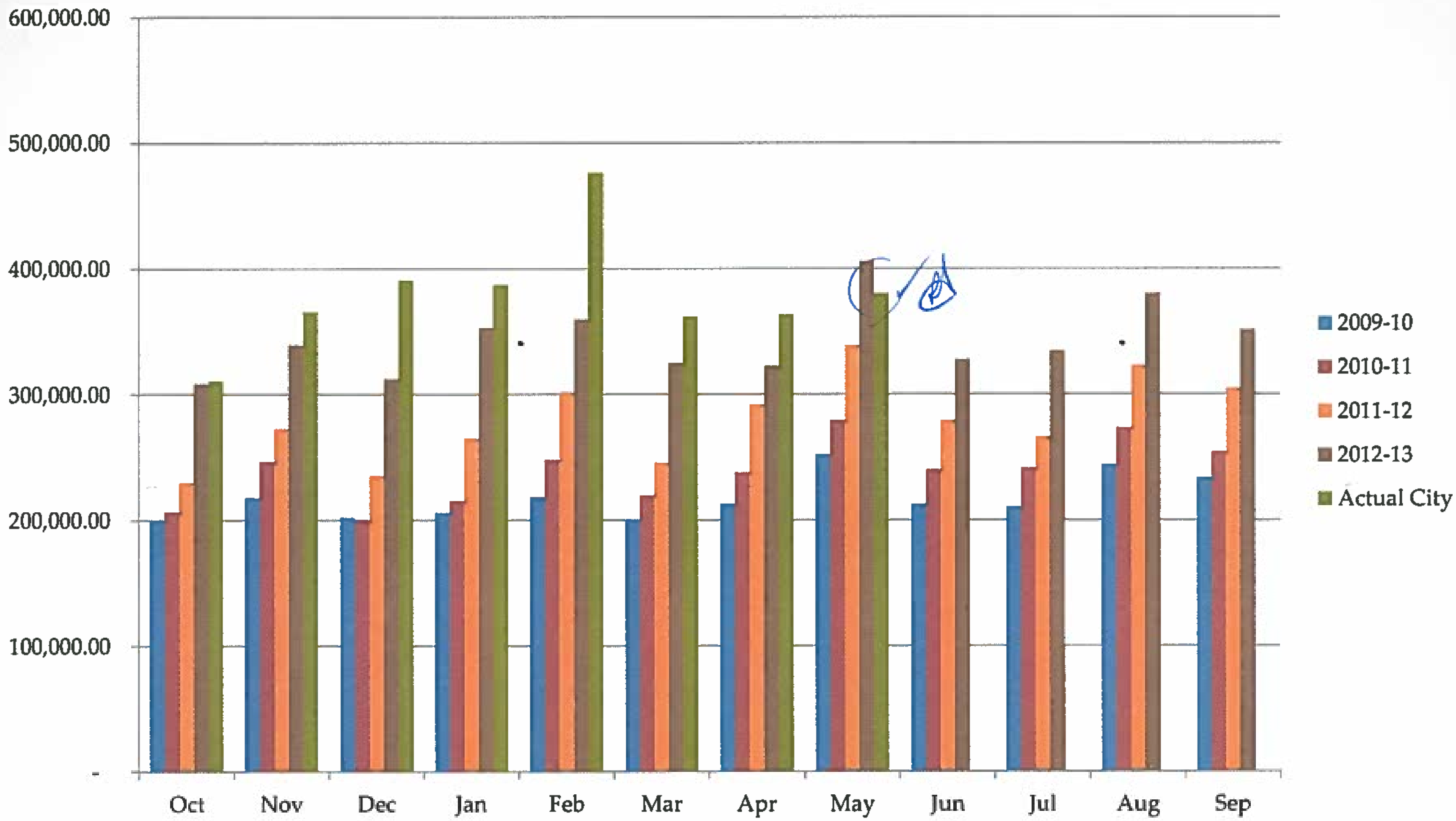
WINDCREST, TEXAS

Monthly Finance Report
May 2014

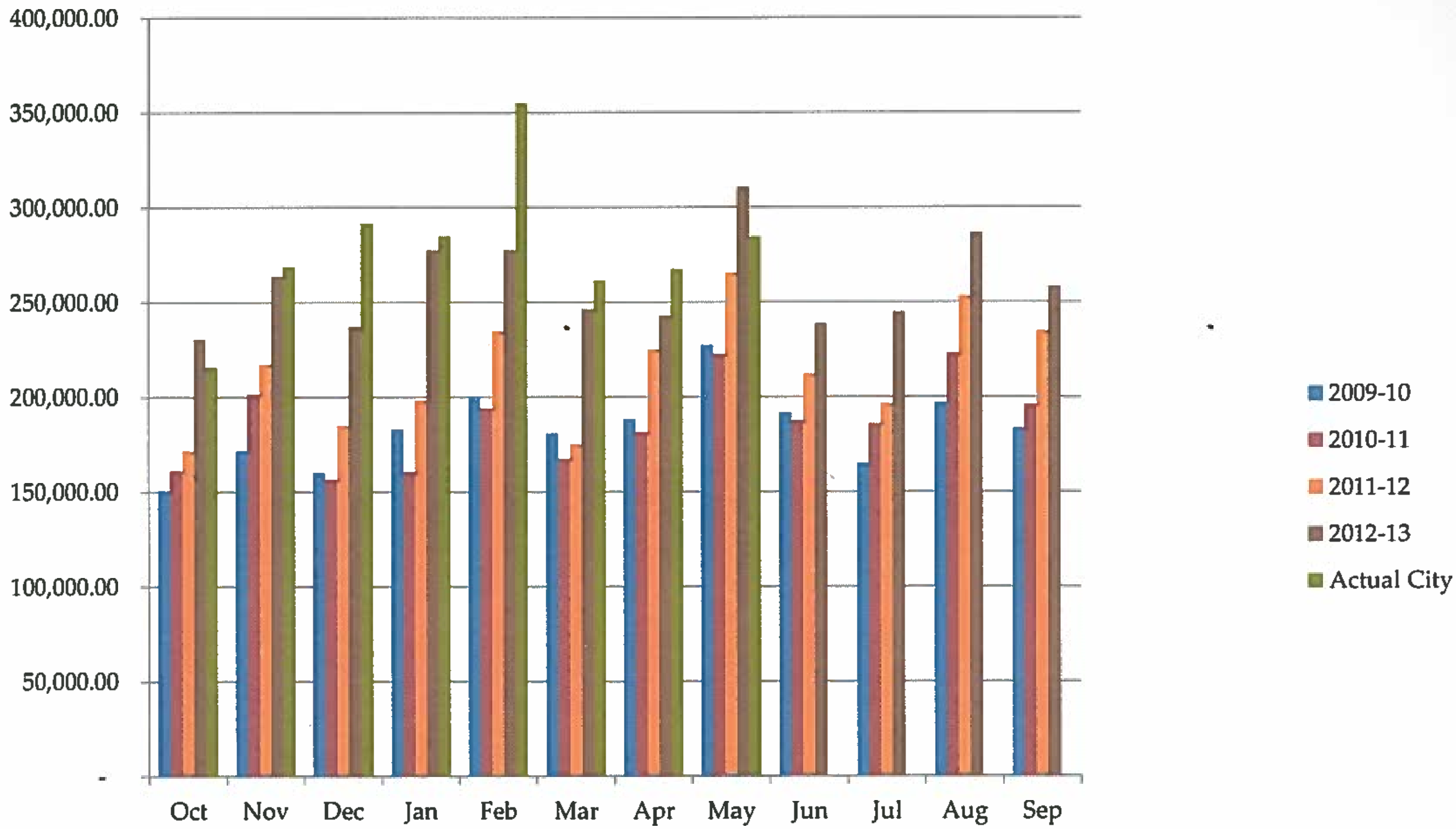


Monthly Finance Report

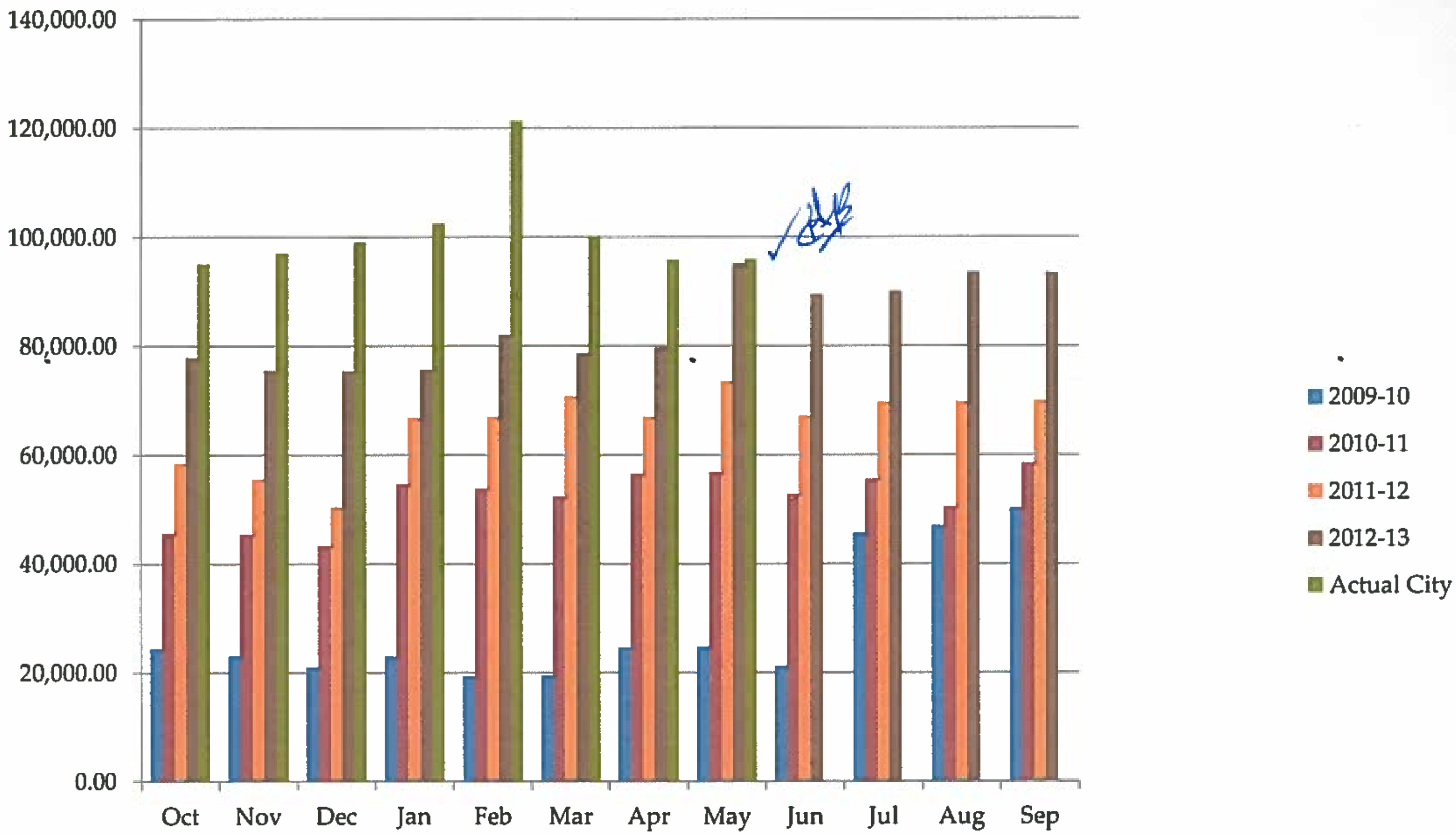
October 2013



City of Windcrest
Total Sales Tax



City of Windcrest
Sales Tax less SA Annexation



City of Windcrest

Windcrest's Portion of SA Annexation

Fund	YTD Revenues	YTD Expenditures	Current Cash Balance
General	$ 3,693,322.92	$ 4,400,203.65	$1,700,107.67
Garbage	$641,127.39	$517,957.92	$130,892.62
Windcrest Animal Control Taskforce	$4,266.67	$0.00	$(1,940.12)
Asset Seizure - Federal	$0.00	$0.00	$346.84
County Fire Contribution	$1,757.16	$22,000.00	$3,947.76
School Crossing Guard	$4,125.00	$79.84	$14,075.07
Police Donations	$1,410.38	$1,120.00	$5,969.36
Asset Seizure - State	$0.21	$3,195.30	$2,383.65
Police Education Training	$2,065.98	$3,705.65	$5,058.74
Roosevelt Scholarship	$0.24	$0.00	$4,092.76
Economic Development Corp	$228,728.89	$366,325.46	$259,764.21
Court Technology	$9,539.53	$180.00	$42,444.00
Court Building Security	$14,154.20	$40,165.98	$706.76
Hotel / Motel Tax	$100,043.16	$52,236.35	$121,023.53
Debt Service	$333,891.22	$476,054.00	$0.03
WCCPD	$304,212.20	$254,313.49	$133,398.01
Capital Projects - Streets	$955,516.34	$99,199.97	$682,567.31
Pooled Cash			$795,139.57
Total Cash			$3,899,977.80

Monthly Financial Report (MFR) as of
May 31, 2014

Table of Contents

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	$	347
County Fire Contribution	$	15,161
School Crossing Guard	$	14,075
DARE	$	-
Police Donations	$	5,969
Asset Seizure Fund - State	$	2,384
Police Education Training Fund	$	5,059
Roosevelt Scholarship Funds	$	4,093
Court Technology Fund	$	42,444
Court Building Security Fund	$	707

Monthly Financial Report (MFR) as of
May 31, 2014

Table of Contents

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	$	347
County Fire Contribution	$	2
School Crossing Guard	$	14,075
DARE	$	-
Police Donations	$	5,969
Asset Seizure Fund - State	$	2,384
Police Education Training Fund	$	5,059
Roosevelt Scholarship Funds	$	4,093
Court Technology Fund	$	42,444
Court Building Security Fund	$	707

May 31, 2014

5/31/2014

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for May 2014
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 Mahager's office.

		Current Month		Prior Year		Current Y.T.D.		Prior Y.T.D.	Y.T.D. % to Budget
General Fund:									
Income	$	511,155		$469,821	$	3,693,323		$ 3,718,026.61	63.82%
Expenditures	$	396,930		$335,864	$	4,400,204		$ 3,090,662.55	65.43%
Net	$	114,226		$133,957	$	(706,881)	$	627,364.06	
Garbage Fund:									
Income	$	32,781		50,532	$	641,127		719,220	85.40%
Expenditures	$	68,417		62,450	$	517,958		563,610	57.79%
Net	$	(35,637)		(11,919)	$	123,169		155,610	
Debt Service Fund:									
Income	$	3,941	$	4	$	333,891	$	316,923	
Transfers In	$	-			$	-		-	
Expenditures	$	-			$	476,054		476,585	
Net	$	3,941	$	4	$	(142,163)	$	(159,661)	
Capital Projects Fund:									
Income	$	54,321		($12,564)	$	955,516		$170,636	
Expenditures	$	5,341		$33,856	$	99,200		$446,461	
Transfers Out	$	-			$	-			
Net	$	48,980	$	(46,420)	$	856,316	$	(275,826)	
Total Funds:									
Income	$	602,198	$	507,793	$	5,623,858	$	4,924,806	
Expenditures	$	470,687	$	432,170	$	5,493,416	$	4,577,319	
Transfers In / (Out)	$	-	$	-	$	-	$	-	
Net All Funds	$	131,511	$	75,622	$	130,442	$	347,487	
Sales Tax Collections (Actual Received):									
Crime Control District	$	54,251	$	58,082	$	405,364	$	417,584	
EDC	$	54,321	$	57,957	$	404,973	$	417,584	
General Fund	$	217,283	$	231,827.72	$	1,619,890	$	1,670,336	
Ad Valorem Tax Offset	$	54,321	$	57,957	$	404,973	$	417,584	
For Street Maintenance	$	54,321	$	57,957	$	404,972	$	417,584	
Net Sales Tax	**$**	**434,496**	**$**	**463,781**	**$**	**3,240,171**	**$**	**3,340,672**	
Annexed Area to S.A.	$	(95,813)	$	(95,062)	$	(806,813)	$	(486,584)	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Sarah Mangham
Municipal Finance Officer

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending May 2014

		Account	Interest Rate
Frost Bank Accounts:			
Pooled Checking	$	795,140	0.01%
General Fund Money Market	$	1,201,800	0.01%
General Fund Development Escrow	$	-	0.01%
General Fund Certificate of Deposit	$	25,000	0.23%
Garbage Fund Checking	$	12,002	0.01%
Garbage Fund Money Market	$	78,459	0.01%
Windcrest Animal Control Task Force	$	(1,940)	0.01%
Debt Service Fund	$	0	0.01%
Capital Projects Street Fund	$	24,011	0.01%
Hotel/Motel Occupancy Tax Fund	$	121,024	0.01%
Windcrest Crime Control & Prevention Dist. Fund	$	133,398	0.01%
Economic Development Corporation	$	233,762	0.01%
Economic Development Corporation Escrow	$	26,002	0.01%
Asset Forfeiture/Seizure Savings (Federal)	$	347	0.01%
County Fire Contribution Savings	$	2	0.01%
School Crossing Guard Savings	$	14,075	0.01%
Dare Program Fund Savings	$	-	0.01%
Police Donation Savings	$	5,969	0.01%
Asset Forfeiture/Seizure Savings (State)	$	2,384	0.01%
Police Education/Training Savings	$	5,059	0.01%
Roosevelt Scholorship Fund	$	4,093	0.01%
Municipal Court Technology Fund	$	42,444	0.01%
Municipal Court Building Security Fund	$	707	0.01%
Total - Frost National Bank	**$**	**2,723,736**	
INVESTMENTS:			
IBC Bank Escrow CD Account	**$**	**203,873**	0.60%
Texpool (breakout by fund on following page)	$	962,125	0.1590%
Texpool for Streets	$	10,244	0.1590%
Total TexPool	**$**	**972,369**	
TOTAL ALL FUNDS	**$**	**3,899,978**	

Texpool Breakout by Fund

Fund #	Fund Name	Balance 5/31/2014
1	General Fund	269,434.56
2	Garbage	40,432.15
17	Debt Service	-
19	Capital Project Street	648,312.08
13	Economic Dev. Fund	-
5	County Fire Contribution	3,946.07
9	Asset Seizure Fund - State	-
	Total	962,124.86

BALANCE SHEET
AS OF: MAY 31ST, 2014

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
01-1100	CASH - FROST OPERATING	0.00		
01-1102	CLAIM ON CASH	222,495.83		
01-1105	SAVINGS	1,201,800.38		
01-1110	PETTY CASH	1,200.00		
01-1112	VISA CARDS-PETTY CASH	4,817.86		
01-1116	INVESTMENT/CERT DEPOSIT	0.00		
01-1120	CERT. OF DEPOSIT-RESTRICTED	25,000.00		
01-1125	INVESTMENT/TEXPOOL	269,434.56		
01-1126	FROST ESCROW	0.00		
01-1127	IBC BANK ESCROW	203,872.73		
01-1128	EXPENSE CARD	14,047.05		
01-1201	PREPAID INSURANCE	0.00		
01-1204	PREPAID SALES TAX	69,369.22		
01-1205	PREPAID EMS SERVICE	0.00		
01-1210	PREPAID VOLUNTEER PENSION	3,552.00		
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	1,700.00		
01-1330	DUE FROM COUNTY FIRE CONT	4,000.00		
01-1335	DUE FROM DARE PROGRAM FN	0.00		
01-1340	DUE FROM POLICE DONATION ACCT	1,200.00		
01-1345	DUE FROM ASSET SEIZ/STATE	0.00		
01-1350	DUE FROM POLICE TRAINING FUND	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	40,000.00		
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	0.00		
01-1357	DUE FROM TX TAX NOTES 2002 FUN	30,000.00		
01-1380	DUE FROM WCCPD	0.00		
01-1381	DUE FROM TX TAX NOTES 2005	338,000.00		
01-1501	A/R-ADVALOREM TAXES	30,038.77		
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	(1,521,359.95)		
01-1505	ALLOW FOR DOUBTFUL ACCTS	(7,012.35)		
01-1510	A/R-SALES TAX	261,345.52		
01-1515	A/R-LIQUOR TAX	171.31		
01-1562	A/R - GRANT FUNDS	0.00		
01-1601	A/R-MISC FEES	22,132.92		
01-1602	A/R WARRANTS - CITY PORTION	1,690,399.95		
01-1605	A/R-FRANCHISE	11,936.69		
01-1608	A/R - UNAPPLIED CREDITS	0.00		
01-1620	A/R-WATER DISTRICT #10	0.00		
01-1635	A/R-MISC. II	4,166.67		
			2,922,309.16	
	TOTAL ASSETS			2,922,309.16

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
01-2200	WAGES PAYABLE	(14,892.00)
01-2205	FED WITHHOLDING	272.14
01-2210	FICA PAYABLE - EMPLOYER	(140.70)
01-2215	FICA PAYABLE - EMPLOYEE	0.00
01-2220	MEDICARE PAYABLE EMPLOYER	97.11
01-2225	MEDICARE PAYABLE EMPLOYEE	2.00
01-2230	TMRS PAYABLE	217.20
01-2235	TWC TAXES PAYABLE	(91.30)
01-2240	TRUSTEE PAYABLE	2,087.62
01-2242	SEC 457B DEF.COMP. PAYABLE	4,225.71
01-2245	LIFE INSURANCE PAYABLE	1,050.75
01-2248	LEGALSHIELD VOL DED	0.00
01-2250	SUPPLEMENTAL INSURANCE	(47,496.62)
01-2251	DEPENDENT DENTAL INSURANCE	5,511.40
01-2252	DEPENDENT VISION INSURANCE	1,249.97
01-2255	DEP HLTH/OPT LIFE PAYABLE	1,346.97
01-2256	A/P FSA Med Ded	0.00
01-2257	A/P FSA DEP DED	0.00
01-2258	DUE TO EWALD TRACTOR	0.00
01-2259	A/P MISC DED	(137.00)
01-2310	DUE TO GARBAGE FUND	0.00
01-2320	DUE TO ASSET FORF/SEIZ FN	0.00
01-2325	DUE TO S.C.G. FUND	56.55
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	(426.00)
01-2357	DUE TO TEXAS TAX NOTE FUND	0.00
01-2358	DUE TO WCC&PD FUND	0.00
01-2400	A/P PENDING	22,196.32
01-2401	A/P-GENERAL FUND	0.00
01-2402	A/P-COMP TO VICTIMS(CVC)	130.06
01-2403	A/P-REHABILITATION(CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE(CJP)	0.00
01-2405	A/P-PERSONNEL TRAIN(JCPT)	17.34
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	262,925.98
01-2411	BOND ESCROW	41,150.00
01-2412	A/P-CONTINUING ED(LEOCE)	0.00

BALANCE SHEET
AS OF: MAY 31ST, 2014

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
01-2413	A/P TIME PAYMENT	1,939.12		
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00		
01-2415	A/P FUGITIVE APPREHENSION (FA)	43.35		
01-2416	A/P CONSOLIDATED CRT COST(CCC)	19,930.03		
01-2417	A/P JUVENILE CRIME(JCD)	4.34		
01-2418	A/P FTA FEE (FTA)	3,112.27		
01-2420	DEPOSITS-CONTRACTORS	0.00		
01-2421	A/P-RESTITUTION	0.00		
01-2422	DEPOSITS-VEHICLE STORAGE	5,554.38		
01-2423	AP-CHILD SAFETY SEAT & BELT	1,276.84		
01-2424	A/P CORRECTIONAL MGMT (CMI)	4.34		
01-2425	DEPOSITS-CIVIC CENTER	(16,725.00)		
01-2426	A/P INDIGENT DEFENSE FEE	972.19		
01-2427	DEPOSITS - TACO CABANA	0.00		
01-2428	A/P - MUNI SVC BUREAU	42.93		
01-2429	A/P - STATE TRAFFIC FEES	5,631.14		
01-2430	BOND REFUNDS	(633.00)		
01-2431	A/P - STATE JURY FEE (SJRF)	1,985.01		
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)	2,659.36		
01-2436	A/P-LINEBARGER COURT COLLECTIO	23,576.97		
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	19.04		
01-2440	FROST BANK ESCROW FUNDS	0.00		
01-2470	ACCRUED COMPENSATED ABSENCES	0.00		
01-2475	ENCUMBRANCES	700.66		
01-2476	RESERVE FOR ENCUMBRANCES	(700.66)		
01-2477	PRIOR YEAR ENCUMBRANCES	3.00		
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	(3.00)		
01-2501	DEFERRED REVENUE-TAXES	23,026.42		
01-2502	DEFERRED REVENUE - OTHER	0.00		
01-2503	DEFERRED REVENUE - WARRANTS	169,040.00		
	TOTAL LIABILITIES		520,813.23	
EQUITY				
01-3201	FUND BALANCE	2,488,748.15		
01-3202	FUND BALANCE-RESTRICTED	0.00		
01-3205	FOR ECONOMIC IMPACT	0.00		
01-3207	FOR CASHFLOW	175,000.00		
01-3209	FOR EMERGENCY CONTINGENCY	35,000.00		
01-3213	FOR STREET MAINTENANCE	300,000.00		
01-3214	FOR STREET SWEEPER	111,559.00		
	TOTAL BEGINNING EQUITY	3,110,307.15		
	TOTAL REVENUE	3,693,322.92		
	TOTAL EXPENSES	4,402,239.17		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(708,916.25)		
	TOTAL EQUITY & FUND BALANCE		2,401,390.90	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,922,204.13
	*** AMOUNT OUT OF BALANCE ***			[illegible]

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CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

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
REVENUE SUMMARY								
ALL REVENUES	5,592,069	5,786,739	511,155.45	3,693,322.92	3,710,892.03	0.00	63.82	2,093,416.08
TOTAL REVENUES	5,592,069	5,786,739	511,155.45	3,693,322.92	3,710,892.03	0.00	63.82	2,093,416.08
EXPENDITURE SUMMARY								
01-ADMINISTRATION								
SALARIES & BENEFITS	159,862	161,062	9,370.11	83,523.53	78,879.11	0.00	51.86	77,538.40
OTHER EXPENSES	65,090	50,580	(410.13)	55,504.37	55,974.25	0.00	109.74	(4,924.71)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	224,952	211,642	8,959.98	139,027.90	134,853.36	0.00	65.69	72,613.69
02-POLICE DEPARTMENT								
SALARIES & BENEFITS	1,583,524	1,597,024	105,674.53	895,826.50	912,706.52	0.00	56.09	701,197.86
OTHER EXPENSES	157,108	143,608	6,293.85	64,205.94	79,922.44	0.00	44.71	79,402.06
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	1,740,632	1,740,632	111,968.38	960,032.44	992,628.96	0.00	55.15	780,599.92
03-FIRE DEPARTMENT								
SALARIES & BENEFITS	124,657	124,714	8,183.45	79,221.42	74,442.92	0.00	63.52	45,492.31
OTHER EXPENSES	112,218	115,518	13,221.13	53,656.48	49,462.08	0.00	46.45	61,861.52
CAPITAL EXPENSES	0	300,000	0.00	0.00	7,914.30	0.00	0.00	300,000.00
TOTAL 03-FIRE DEPARTMENT	236,875	540,232	21,404.58	132,877.90	131,819.30	0.00	24.60	407,353.83
04-SPECIAL SERVICES								
SALARIES & BENEFITS	69,949	69,949	1,392.04	43,694.67	39,594.60	0.00	62.47	26,254.33
OTHER EXPENSES	125,199	122,337	240.44	57,243.36	88,232.99	0.00	46.79	65,094.10
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	195,148	192,286	1,632.48	100,938.03	127,827.59	0.00	52.49	91,348.43
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-PARKS & RECREATION								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	121,847	121,847	201.77	52,315.96	56,024.29	0.00	42.94	69,531.34
CAPITAL EXPENSES	150,000	269,000	637.28	337,361.08	35,243.95	0.00	125.41	(68,361.08)
TOTAL 06-PARKS & RECREATION	271,847	390,847	839.05	389,677.04	91,268.24	0.00	99.70	1,170.26

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
07-FLEET MECHANIC								
SALARIES & BENEFITS	54,010	54,176	3,655.68	32,432.01	34,027.79	0.00	59.86	21,743.67
OTHER EXPENSES	112,252	112,252	7,269.01	87,084.50	77,729.27	0.00	77.58	25,167.50
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	166,262	166,428	10,924.69	119,516.51	111,757.06	0.00	71.81	46,911.17
08-COURT								
SALARIES & BENEFITS	281,658	291,658	21,569.89	185,333.88	154,858.98	0.00	63.54	106,324.12
OTHER EXPENSES	26,900	28,400	5,293.29	24,665.78	17,680.89	0.00	86.85	3,734.22
CAPITAL EXPENSES	7,000	7,000	0.00	7,400.00	0.00	0.00	105.71	(400.00)
TOTAL 08-COURT	315,558	327,058	26,863.18	217,399.66	172,539.87	0.00	66.47	109,658.34
10-FACILITY DIVISION								
OTHER EXPENSES	114,000	142,000	10,616.74	91,561.32	77,249.08	0.00	64.48	50,438.68
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	114,000	142,000	10,616.74	91,561.32	77,249.08	0.00	64.48	50,438.68
11-CIVIC CENTER								
SALARIES & BENEFITS	102,616	102,616	6,426.98	54,568.20	62,601.56	0.00	53.18	48,047.80
OTHER EXPENSES	48,400	45,638	4,359.46	15,720.08	43,070.60	0.00	34.44	29,918.35
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	151,016	148,254	10,786.44	70,288.28	105,672.16	0.00	47.41	77,966.15
14-CONTRACT SERVICES								
OTHER EXPENSES	383,000	383,000	82,044.33	380,549.32	304,461.06	0.00	99.36	2,450.68
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	383,000	383,000	82,044.33	380,549.32	304,461.06	0.00	99.36	2,450.68
15-TECH SUPPORT								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	216,074	220,074	20,099.01	173,202.62	145,908.62	0.00	78.70	46,871.38
CAPITAL EXPENSES	33,160	55,110	109.16	55,088.12	26,082.74	0.00	99.96	21.88
TOTAL 15-TECH SUPPORT	249,234	275,184	20,208.17	228,290.74	171,991.36	0.00	82.96	46,893.26
16-PUBLIC WORKS								
SALARIES & BENEFITS	476,595	476,595	35,661.36	314,765.97	282,619.59	0.00	66.04	161,829.03
OTHER EXPENSES	89,875	104,420	14,254.90	65,602.05	50,076.47	0.00	62.83	38,817.95
CAPITAL EXPENSES	71,500	71,500	0.00	43,374.03	0.00	0.00	60.66	28,125.97
TOTAL 16-PUBLIC WORKS	637,970	652,515	49,916.26	423,742.05	332,696.06	0.00	64.94	228,772.95
17-ANIMAL CONTROL								
SALARIES & BENEFITS	65,321	65,321	4,437.03	32,074.18	36,434.95	0.00	49.10	33,246.82
OTHER EXPENSES	18,250	20,250	2,095.20	24,980.27	11,332.34	0.00	123.36	(4,730.27)
CAPITAL EXPENSES	5,500	5,500	336.00	612.00	0.00	0.00	11.13	4,888.00
TOTAL 17-ANIMAL CONTROL	89,071	91,071	6,868.23	57,666.45	47,767.29	0.00	63.32	33,404.55

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
18-WCCPD								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 18-WCCPD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	56,177	56,177	3,873.96	30,940.83	28,868.50	0.00	55.08	25,236.17
OTHER EXPENSES	4,750	4,750	0.00	1,069.88	1,496.43	0.00	22.52	3,680.12
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	60,927	60,927	3,873.96	32,010.71	30,364.93	0.00	52.54	28,916.29
20-FINANCE								
SALARIES & BENEFITS	163,197	162,097	9,210.07	98,384.71	77,505.19	0.00	60.69	63,712.45
OTHER EXPENSES	108,354	105,954	3,740.42	66,090.25	67,696.74	0.00	62.38	39,863.75
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	271,551	268,051	12,950.49	164,474.96	145,201.93	0.00	61.36	103,576.20
21-ECONOMIC DEVELOPMENT(E								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	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 21-ECONOMIC DEVELOPMENT(E	0	0	0.00	0.00	0.00	0.00	0.00	0.00
25-CITY MANAGEMENT								
SALARIES & BENEFITS	140,222	140,222	9,775.26	83,428.48	72,397.17	0.00	59.50	56,793.52
OTHER EXPENSES	8,440	8,440	0.00	3,898.55	5,526.16	0.00	46.19	4,541.45
OTHER INCOME/EXPENSES	724,972	724,972	0.00	724,972.00	0.00	0.00	100.00	0.00
TOTAL 25-CITY MANAGEMENT	873,634	873,634	9,775.26	812,299.03	77,923.33	0.00	92.98	61,334.97
26-POOL								
SALARIES & BENEFITS	62,696	62,696	0.00	1,635.00	1,411.70	0.00	2.61	61,061.00
OTHER EXPENSES	35,000	35,000	3,666.87	8,642.95	14,824.68	0.00	24.69	26,357.05
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	97,696	97,696	3,666.87	10,277.95	16,236.38	0.00	10.52	87,418.05
27-POST OFFICE								
SALARIES & BENEFITS	33,997	36,496	2,111.90	22,728.16	20,573.83	0.00	62.28	13,767.39
OTHER EXPENSES	9,200	19,100	489.98	5,862.77	4,404.94	0.00	30.70	13,237.23
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	43,197	55,596	2,601.88	28,590.93	24,978.77	0.00	51.43	27,004.62
28-HUMAN RESOUCES								
OTHER EXPENSES	107,925	107,925	1,028.71	40,982.43	24,274.40	0.00	37.97	66,942.57
TOTAL 28-HUMAN RESOUCES	107,925	107,925	1,028.71	40,982.43	24,274.40	0.00	37.97	66,942.57
29-MERIT INCREASES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 29-MERIT INCREASES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

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
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	6,230,495	6,724,978	396,929.68	4,400,203.65	3,121,511.13	0.00	65.43	2,324,774.61
REVENUE OVER/(UNDER) EXPENDITURES	(638,426)	(938,239)	114,225.77	(706,880.73)	589,380.90	0.00	75.34	(231,358.53)

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	1,500,688	1,500,688	16,071.88	1,425,040.98	1,501,925.73	0.00	94.96	75,647.02
01-4105 ADVALOREM TAX DELINQUENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4110 ADVALOREM TAX PEN & INT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4115 SALES TAX	1,950,072	1,950,072	217,282.76	922,049.79	913,837.97	0.00	47.28	1,028,022.21
01-4116 SALES TX-AD VALOREM TX OFFSET	487,618	487,618	54,320.64	230,514.05	228,459.48	0.00	47.27	257,103.95
01-4117 SALES TAX FOR STREET MAINT.	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4118 HOTEL OCC. TAX FUND TRANSER	186,847	186,847	0.00	49,250.00	53,423.50	0.00	26.36	137,597.00
01-4120 MIXED BEVERAGE GROSS RECEIPTS	18,730	18,730	0.00	15,535.39	16,214.02	0.00	82.94	3,194.61
01-4201 CPS ENERGY FRANCHISE FEES	282,980	305,000	104,146.13	259,420.74	198,455.23	0.00	85.06	45,579.26
01-4205 AT&T TELECOM FRANCHISE FEES	52,646	52,646	97.92	195.84	583.10	0.00	0.37	52,450.16
01-4210 TIME WARNER CABLE & TEL FEES	99,155	99,155	22,659.42	58,331.41	75,613.06	0.00	58.83	40,823.59
01-4211 TWC - PEG Fee 1%	0	0	5,504.18	14,416.18	7,003.02	0.00	0.00	(14,416.18)
01-4215 OTHER TELECOM FEES	29,745	29,745	343.80	14,041.02	31,569.68	0.00	47.20	15,703.98
01-4230 FRANCHISE FEES -WATER	13,109	13,109	0.00	0.00	13,525.36	0.00	0.00	13,109.00
01-4301 INTEREST	1,600	1,600	37.35	405.35	1,098.46	0.00	25.33	1,194.65
01-4302 FRANCHISE FEE- SANITATION	1,200	1,200	33.45	836.28	569.10	0.00	69.69	363.72
01-4310 COURT FINES	448,350	550,000	27,450.22	339,395.95	296,144.27	0.00	61.71	210,604.05
01-4352 WINDFEST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4354 FOREST OF ANGELS MEMORIAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4355 LITTLE LEAGUE FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4357 CRAPE MYRTLE DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4401 SWIMMING POOL FEES	29,500	29,500	3,947.50	3,947.50	470.00	0.00	13.38	25,552.50
01-4402 SWIMMING POOL CONCESSIONS	0	0	32.50	32.50	0.00	0.00	0.00	(32.50)
01-4403 SWIMMING POOL B-PARTIES	0	0	410.00	410.00	0.00	0.00	0.00	(410.00)
01-4408 CONTRACTOR ANNUAL REGISTRATION	3,850	3,850	460.00	1,840.00	2,340.00	0.00	47.79	2,010.00
01-4409 BUILDING PERMIT FEES	159,000	180,000	21,983.65	155,563.18	112,045.05	0.00	86.42	24,436.82
01-4410 FOOD PERMIT FEES	18,540	18,540	772.50	20,622.50	14,583.00	0.00	111.23	(2,082.50)
01-4420 LIQUOR LICENSE FEES	2,555	2,555	0.00	2,022.50	1,742.50	0.00	79.16	532.50
01-4425 VEHICLE STORAGE FEES	21,184	21,184	19,684.27	19,224.78	(135.53)	0.00	90.75	1,959.22
01-4430 CIVIC CENTER FEES	33,500	33,500	1,760.00	17,846.30	20,840.00	0.00	53.27	15,653.70
01-4435 DOG TAG & IMPOUNDMENT FEES	1,200	1,200	90.00	395.00	756.00	0.00	32.92	805.00
01-4440 MISCELLANEOUS FEES	7,500	7,500	137.41	6,041.37	2,132.98	0.00	80.55	1,458.63
01-4441 ALARM & PERMIT FEES	6,500	6,500	100.00	3,300.00	4,320.00	0.00	50.77	3,200.00
01-4442 PLATTING/ZONING/VAR FEES	6,000	6,000	0.00	858.00	0.00	0.00	14.30	5,142.00
01-4444 FOOD HANDLER TRAINING FEES	5,000	5,000	(144.00)	3,537.00	3,523.00	0.00	70.74	1,463.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	2,083.33	10,416.65	16,666.64	0.00	41.67	14,583.35
01-4451 EDC REIMBURSEMENT	23,000	23,000	0.00	0.00	0.00	0.00	0.00	23,000.00
01-4455 WCCPD REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4460 MISCELLANEOUS INCOME	0	0	7,723.87	49,499.31	145,686.41	0.00	0.00	(49,499.31)
01-4461 SPECIAL ITEM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4470 LEASE OF LAND	50,000	100,000	4,166.67	20,833.35	0.00	0.00	20.83	79,166.65
01-4471 LEASE OF BUILDING SPACE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4475 INCOME - BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4500 COURT TECHNOLOGY TRANS IN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4501 GARBAGE FUND ADMIN TRANSFER	95,000	95,000	0.00	47,500.00	47,500.00	0.00	50.00	47,500.00
01-4502 FIRE TRUCK REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4503 LASERFICHE RECORD SYS TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4504 COURT SECURITY FUND TRANSFER	10,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00
01-4507 GRANT PROCEEDS CJD	0	0	0.00	0.00	0.00	0.00	0.00	0.00

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
01-4508 GRANT PROCEEDS - AACOG	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4509 GRANT PROCEEDS-TP&W	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4510 GRANT PROCEEDS-TCFP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4511 GRANT PROCEEDS-DOJ	22,000	22,000	0.00	0.00	0.00	0.00	0.00	22,000.00
01-4512 GRANT PROCEEDS - TXDOT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,592,069	5,786,739	511,155.45	3,693,322.92	3,710,892.03	0.00	63.82	2,093,416.08

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-ADMINISTRATION								
SALARIES & BENEFITS								
01-501-010 ADMIN. SALARIES	111,548	111,548	8,213.53	65,761.24	57,358.68	0.00	58.95	45,786.76
01-501-011 ADMIN.LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-014 STIPEND	3,500	3,790	0.00	3,789.94	3,712.30	0.00	100.00	0.00
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-018 ADMIN.EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-020 ADMIN. OVERTIME	689	1,889	0.00	1,480.35	1,890.71	0.00	78.37	408.58
01-501-030 SOCIAL SECURITY	9,140	8,850	622.72	5,634.08	5,157.41	0.00	63.66	3,215.98
01-501-040 HEALTH INSURANCE	24,574	24,574	0.00	6,450.63	8,044.25	0.00	26.25	18,123.37
01-501-045 INSURANCE - BCWID	0	0	0.00	(4,875.95)	(2,537.26)	0.00	0.00	4,875.95
01-501-050 RETIREMENT	9,331	9,331	533.86	4,758.24	4,364.50	0.00	50.99	4,572.76
01-501-060 WORKERS' COMPENSATION	540	540	0.00	525.00	540.00	0.00	97.22	15.00
01-501-070 UNEMPLOYMENT COMPENSATION	540	540	0.00	0.00	348.52	0.00	0.00	540.00
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	159,862	161,062	9,370.11	83,523.53	78,879.11	0.00	51.86	77,538.40
OTHER EXPENSES								
01-501-130 BONDS & TRAINING	5,380	5,380	494.84	4,558.55	6,815.53	0.00	84.73	821.45
01-501-151 Contract Svc - Inspections	32,000	32,000	4,050.00	38,025.00	40,725.00	0.00	118.83	(6,025.00)
01-501-420 OFFICE SUPPLIES	3,000	3,000	808.05	3,495.25	4,346.14	0.00	116.51	(495.25)
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	20,000	5,490	0.00	5,489.66	0.00	0.00	100.00	0.00
01-501-600 OFFICE EQUIPMENT & MAINT	800	800	(7,262.27)	330.00	2,019.23	0.00	41.25	470.00
01-501-650 VEHICLE EXPENSE	750	750	0.00	0.00	57.12	0.00	0.00	750.00
01-501-700 CONTINGENCIES	3,160	3,160	1,499.25	3,605.91	2,011.23	0.00	114.11	(445.91)
TOTAL OTHER EXPENSES	65,090	50,580	(410.13)	55,504.37	55,974.25	0.00	109.74	(4,924.71)
CAPITAL EXPENSES								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	224,952	211,642	8,959.98	139,027.90	134,853.36	0.00	65.69	72,613.69
02-POLICE DEPARTMENT								
SALARIES & BENEFITS								
01-502-010 POLICE SALARIES	876,762	876,762	70,670.95	504,631.21	512,753.53	0.00	57.56	372,130.79
01-502-011 POLICE LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-012 CIVILIAN SALARIES	193,939	193,939	12,107.60	100,893.52	97,573.95	0.00	52.02	93,045.48
01-502-013 CIVILIAN LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-014 POLICE SPECIAL ASSIGNMENT SA	10,200	10,200	530.80	4,246.40	3,877.12	0.00	41.63	5,953.60
01-502-015 POL INCENTIVE PAY-BILING & S	12,300	12,300	418.72	2,923.46	3,093.90	0.00	23.77	9,376.54
01-502-016 CIV.INCENTIVE PAY-BILING & S	2,400	2,400	107.64	846.33	504.89	0.00	35.26	1,553.67

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2014

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
01-502-017 POLICE SALARIES-CERTIFICATIO	0	0	950.90	7,251.82	6,647.04	0.00	0.00 (	7,251.82)
01-502-018 POLICE EDUCATION PAY	7,201	7,201	46.16	369.28	369.28	0.00	5.13	6,831.72
01-502-019 POLICE TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-020 POLICE OVERTIME	27,000	40,500	1,202.70	32,009.37	18,982.27	0.00	79.04	8,490.63
01-502-021 7K HOURS	26,000	26,000	3,144.30	22,642.56	18,502.11	0.00	87.09	3,357.44
01-502-022 CIVILIAN OVERTIME	5,300	5,300	1,490.07	12,726.21	11,116.03	0.00	240.12 (	7,426.21)
01-502-023 POL INCENTIVE PAY - SDP	0	0	0.00	22.91	24.65	0.00	0.00 (	22.91)
01-502-025 STIPEND (CIVILIAN & POLICE)	26,000	26,000	0.00	25,988.16	29,154.43	0.00	99.95	11.84
01-502-026 HAZARDOUS DUTY PAY	19,600	19,600	1,009.92	7,447.04	7,299.00	0.00	38.00	12,152.96
01-502-030 SOCIAL SECURITY	78,912	78,912	6,871.81	57,194.08	57,748.30	0.00	72.48	21,717.92
01-502-030CSOCIAL SECURITY CIVILIAN	15,884	15,884	0.00	0.00	0.00	0.00	0.00	15,884.00
01-502-040 HEALTH INSURANCE	157,673	157,673	1,149.22	43,232.46	66,802.90	0.00	27.42	114,440.54
01-502-050 RETIREMENT	77,166	77,166	5,973.74	49,709.67	50,834.52	0.00	64.42	27,456.33
01-502-050CRETIREMENT CIVILIAN	16,675	16,675	0.00	0.00	0.00	0.00	0.00	16,675.00
01-502-060 WORKERS' COMPENSATION	26,237	26,237	0.00	23,692.02	26,237.36	0.00	90.30	2,545.34
01-502-070 UNEMPLOYMENT COMPENSATION	4,275	4,275	0.00	0.00	1,185.24	0.00	0.00	4,275.00
01-502-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-096 EXEMPT VACATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	1,583,524	1,597,024	105,674.53	895,826.50	912,706.52	0.00	56.09	701,197.86
OTHER EXPENSES								
01-502-120 DUES & SUBSCRIPTIONS	500	500	0.00	0.00	205.00	0.00	0.00	500.00
01-502-130 BONDS & TRAINING	4,860	4,860	751.98	1,542.02	2,787.25	0.00	31.73	3,317.98
01-502-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-400 CITIZEN'S PATROL	2,500	2,500	0.00	2,147.65	2,014.05	0.00	85.91	352.35
01-502-420 OFFICE SUPPLIES	4,500	4,500	0.00	3,625.60	4,392.25	0.00	80.57	874.40
01-502-430 MISCELLANEOUS SUPPLIES	10,000	10,000	969.87	4,588.93	7,416.31	0.00	45.89	5,411.07
01-502-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-432 MOBILE DATA/PHONE	0	0	0.00	177.00	0.00	0.00	0.00 (	177.00)
01-502-433 PD IT SOFTWARE HARDWARE & SU	43,500	30,000	0.00	5,943.06	17,403.02	0.00	19.81	24,056.94
01-502-450 LAB FEES/CRIME SCENE SUPP	8,500	8,500	110.25	2,395.08	3,052.04	0.00	28.18	6,104.92
01-502-480 UNIFORM ALLOWANCE	12,960	12,960	99.98	7,110.31	4,267.34	0.00	54.86	5,849.69
01-502-520 BICYCLE PARTS & MAINTENANCE	1,000	1,000	0.00	446.54	0.00	0.00	44.65	553.46
01-502-540 VEHICLE FUEL	64,588	64,588	4,361.77	34,235.74	37,447.72	0.00	53.01	30,352.26
01-502-550 PRISONER EXPENSE	3,000	3,000	0.00	0.00	5.10	0.00	0.00	3,000.00
01-502-700 CONTINGENCIES	1,200	1,200	0.00	1,994.01	932.36	0.00	166.17 (	794.01)
TOTAL OTHER EXPENSES	157,108	143,608	6,293.85	64,205.94	79,922.44	0.00	44.71	79,402.06
CAPITAL EXPENSES								
01-502-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	1,740,632	1,740,632	111,968.38	960,032.44	992,628.96	0.00	55.15	780,599.92

03-FIRE DEPARTMENT

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2014

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
SALARIES & BENEFITS								
01-503-010 FIRE DEPT. SALARIES	61,766	61,766	7,462.61	54,904.08	36,502.09	0.00	88.89	6,861.92
01-503-011 FIRE DEPT. LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-012 STIPEND	2,500	2,707	0.00	2,707.10	3,179.65	0.00	100.00	0.00
01-503-015 FIRE INCENTIVE PAY-BILINGUAL	0	600	0.00	69.24	0.00	0.00	11.54	530.76
01-503-020 FIRE OVERTIME	900	900	0.00	782.00	577.29	0.00	86.89	118.00
01-503-030 SOCIAL SECURITY	5,210	5,210	570.88	4,719.44	3,181.31	0.00	90.58	490.56
01-503-040 HEALTH INSURANCE	27,400	27,400	0.00	2,947.15	11,304.64	0.00	10.76	24,452.48
01-503-050 RETIREMENT	2,539	2,539	149.96	1,371.41	4,706.31	0.00	54.01	1,167.59
01-503-060 WORKERS' COMPENSATION	1,937	1,187	0.00	1,137.00	405.00	0.00	95.79	50.00
01-503-070 UNEMPLOYMENT COMPENSATION	405	405	0.00	0.00	6.63	0.00	0.00	405.00
01-503-080 VOLUNTEER PENSION FUND	22,000	22,000	0.00	10,584.00	14,580.00	0.00	48.11	11,416.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	124,657	124,714	8,183.45	79,221.42	74,442.92	0.00	63.52	45,492.31
OTHER EXPENSES								
01-503-130 TRAINING	5,000	5,000	0.00	(1,000.00)	4,474.31	0.00	20.00-	6,000.00
01-503-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	517.90	0.00	0.00	0.00
01-503-150 HAZMAT PROGRAM	1,000	1,000	0.00	1,000.00	1,000.00	0.00	100.00	0.00
01-503-215 MOBILE PHONES CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-220 MOBILE PHONES MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-221 MOBILE DATA TERMINAL SERVICE	5,500	5,500	245.94	1,322.00	1,331.27	0.00	24.04	4,178.00
01-503-223 PAGER CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-224 PAGER MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-226 PAGER MAINTENANCE - FIRE	2,000	2,000	0.00	0.00	174.95	0.00	0.00	2,000.00
01-503-227 RADIO CONTRACT	7,500	7,500	0.00	0.00	4,624.08	0.00	0.00	7,500.00
01-503-229 RADIO MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-396 EOC EQUIPMENT & SUPPLIES	1,000	1,000	0.00	337.30	614.05	0.00	33.73	662.70
01-503-420 OFFICE SUPPLIES	1,600	3,000	0.00	2,411.93	977.97	0.00	80.40	588.07
01-503-430 SUPPLIES & EQUIPMENT	5,500	6,000	239.90	2,482.85	4,223.98	0.00	41.38	3,517.15
01-503-431 EMPLOYEE APPRECIATION LUNCHE	0	400	0.00	361.00	0.00	0.00	90.25	39.00
01-503-450 MEDICAL SUPPLIES	1,500	2,500	0.00	2,175.17	471.23	0.00	87.01	324.83
01-503-460 MEDICAL TRAINING	2,700	2,700	996.00	1,836.45	1,362.90	0.00	68.02	863.55
01-503-480 UNIFORM ALLOWANCE	1,800	1,800	0.00	0.00	276.93	0.00	0.00	1,800.00
01-503-503 VEHICLE PARTS - FIRE	4,500	4,500	9,039.00	9,088.96	355.94	0.00	201.98	(4,588.96)
01-503-540 VEHICLE FUEL	22,218	22,218	2,337.74	12,020.44	15,969.18	0.00	54.10	10,197.56
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	17,000	17,000	0.00	8,259.79	2,396.88	0.00	48.59	8,740.21
01-503-610 DORM - TELEPHONE	0	0	0.00	393.58	0.00	0.00	0.00	(393.58)
01-503-620 DORM - UTILITIES & CABLE	14,000	14,000	362.55	3,764.19	4,302.82	0.00	26.89	10,235.81
01-503-630 DORM - REPAIRS & MAINT	7,000	7,000	0.00	2,546.49	2,881.38	0.00	36.38	4,453.51
01-503-700 CONTINGENCIES	0	0	0.00	0.00	237.00	0.00	0.00	0.00
01-503-703 LEASE PURCHASE - FIRE DEPT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-704 LEASE PURCHASE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-710 TRAVEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-730 ANNUAL PUMP TESTS	3,900	3,900	0.00	1,118.00	0.00	0.00	28.67	2,782.00
01-503-740 MAINTENANCE CONTRACTS	8,500	8,500	0.00	5,538.33	3,269.31	0.00	65.16	2,961.67
01-503-750 SCBA TESTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-760 LADDER TESTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	112,218	115,518	13,221.13	53,656.48	49,462.08	0.00	46.45	61,861.52

01 -GENERAL FUND

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CAPITAL EXPENSES								
01-503-800 CAPITAL EXPENDITURES	0	300,000	0.00	0.00	7,914.30	0.00	0.00	300,000.00
TOTAL CAPITAL EXPENSES	0	300,000	0.00	0.00	7,914.30	0.00	0.00	300,000.00
TOTAL 03-FIRE DEPARTMENT	236,875	540,232	21,404.58	132,877.90	131,819.30	0.00	24.60	407,353.83
04-SPECIAL SERVICES								
SALARIES & BENEFITS								
01-504-009 SALARIES	44,805	44,805	0.00	22,150.08	26,769.28	0.00	49.44	22,654.92
01-504-010 SALARIES - MAYOR & COUNCIL	0	0	1,200.00	9,480.00	0.00	0.00	0.00 (	9,480.00)
01-504-011 SALARIES - PLANNING & ZONING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-012 SALARIES-CITY MANAGER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-013 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-014 STIPEND	1,000	1,583	0.00	1,582.84	1,271.86	0.00	100.00	0.00
01-504-030 SOCIAL SECURITY	3,658	3,075	27.54	2,272.65	2,483.92	0.00	73.90	802.51
01-504-040 HEALTH INSURANCE	16,303	16,303	164.50	6,279.80	6,938.02	0.00	38.52	10,023.20
01-504-050 RETIREMENT	3,866	3,866	0.00	1,779.30	1,959.07	0.00	46.02	2,086.70
01-504-060 WORKERS COMPENSATION	182	182	0.00	150.00	172.45	0.00	82.42	32.00
01-504-070 UNEMPLOYMENT COMP	135	135	0.00	0.00	0.00	0.00	0.00	135.00
TOTAL SALARIES & BENEFITS	69,949	69,949	1,392.04	43,694.67	39,594.60	0.00	62.47	26,254.33
OTHER EXPENSES								
01-504-110 BANK ACTIVITY CHARGES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-120 DUES & SUBSCRIPTIONS	4,085	4,085	0.00	1,521.67	4,275.94	0.00	37.25	2,563.33
01-504-135 EMPLOYEE RECOGNITION PROG	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-140 EMPLOYEE APPRECIATION FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-145 EMPLOYEE WELLNESS PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-400 CITIZEN'S PATROL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-420 COPIER PAPER	350	350	0.00	30.98	25.18	0.00	8.85	319.02
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	15,000	15,000	0.00	8,290.90	8,630.36	0.00	55.27	6,709.10
01-504-470 LIGHT UP	38,000	27,000	0.00	24,282.45	38,486.53	0.00	89.94	2,717.55
01-504-475 50th ANNIVERSARY EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-480 WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-485 WINDFEST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-486 FIREMAN'S PICNIC & WINDFEST	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-504-490 WINDCREST YOUTH ACTIVITIES	4,500	12,638	0.00	5,638.46	1,428.57	0.00	44.61	7,000.00
01-504-590 POSTAGE	28,000	28,000	240.44	8,113.45	13,240.06	0.00	28.98	19,886.55
01-504-609 TRANSFER TO FRIENDS OF ANIMA	2,000	2,000	0.00	34.11	2,000.00	0.00	1.71	1,965.89
01-504-610 NEWSLETTER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-630 LEGAL ADVERTISING	8,900	8,900	0.00	3,118.92	11,049.82	0.00	35.04	5,781.08
01-504-635 ADVERTISING	4,000	4,000	0.00	5,404.75	0.00	0.00	135.12 (	1,404.75)
01-504-645 MAYOR - COUNCIL EXPENSES	14,400	14,400	0.00	668.93	8,831.80	0.00	4.65	13,731.07
01-504-650 MILEAGE & ENTERTAIMNENT EXPE	964	964	0.00	138.74	264.73	0.00	14.39	825.26
TOTAL OTHER EXPENSES	125,199	122,337	240.44	57,243.36	88,232.99	0.00	46.79	65,094.10

REVENUE & EXPENSE REPORT (UNAUDITED)
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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
CAPITAL EXPENSES								
01-504-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	195,148	192,286	1,632.48	100,938.03	127,827.59	0.00	52.49	91,348.43
SALARIES & BENEFITS								
01-505-010 SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-060 WORKERS' COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
01-505-100 UTILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-130 TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-225 RADIO MAINTNANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-240 CONTRACT MAINTENANCE OUTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-430 SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-525 EQUIPMENT RENTAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-530 STREET SIGNS & MARKERS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-710 STREET CRACK FILLING MATERIA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-720 ALLEY CURB/SIDEWALK REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-750 1998 FLOOD DAMAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
01-505-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-505-810 STREET CAPITAL REPAIRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00

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
06-PARKS & RECREATION								
SALARIES & BENEFITS								
01-506-010 POOL SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-060 WORKERS' COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-070 UNEMPLOYMENT COMP-POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
01-506-100 UTILITIES	0	0	(10,993.40)	0.00	10,825.94	0.00	0.00	0.00
01-506-130 TRAINING	2,000	2,000	75.00	402.88	176.51	0.00	20.14	1,597.12
01-506-240 CONTRACT MAINTENANCE OUTS	3,500	3,500	449.68	1,988.72	2,472.48	0.00	56.82	1,511.28
01-506-250 CONTRACT MAINT.-GREEN BEL	55,272	55,272	2,905.14	19,095.64	12,877.08	0.00	34.55	36,176.66
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	2,500	2,500	687.40	1,898.66	2,721.28	0.00	75.95	601.34
01-506-430 SUPPLIES	12,000	12,000	709.17	5,974.99	5,133.18	0.00	49.79	6,025.01
01-506-431 EMPLOYEE APPRECIATION LUNCHE	75	75	0.00	0.00	75.00	0.00	0.00	75.00
01-506-520 EQUIPMENT REPAIR	4,000	4,000	990.58	3,769.04	1,996.50	0.00	94.23	230.96
01-506-630 FACILITY MAINTENANCE	17,000	17,000	908.47	3,495.42	10,615.17	0.00	20.56	13,504.58
01-506-631 POND MAINTENANCE	0	0	3,656.00	8,582.67	0.00	0.00	0.00	(8,582.67)
01-506-635 TREES / SHRUBS/LANDSCAPING	25,000	25,000	813.73	7,107.94	9,131.15	0.00	28.43	17,892.06
01-506-700 CONTINGENCIES	500	500	0.00	0.00	0.00	0.00	0.00	500.00
TOTAL OTHER EXPENSES	121,847	121,847	201.77	52,315.96	56,024.29	0.00	42.94	69,531.34
CAPITAL EXPENSES								
01-506-800 CAPITAL EXPENDITURE	0	0	0.00	189,606.18	0.00	0.00	0.00	(189,606.18)
01-506-810 CAPITAL IMPROVEMENTS	150,000	269,000	637.28	147,754.90	35,243.95	0.00	54.93	121,245.10
TOTAL CAPITAL EXPENSES	150,000	269,000	637.28	337,361.08	35,243.95	0.00	125.41	(68,361.08)
TOTAL 06-PARKS & RECREATION	271,847	390,847	839.05	389,677.04	91,268.24	0.00	99.70	1,170.26
07-FLEET MECHANIC								
SALARIES & BENEFITS								
01-507-010 MECHANIC SALARIES	39,140	39,140	3,010.88	24,246.75	23,589.11	0.00	61.95	14,893.25
01-507-011 MECHANIC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-012 STIPEND	1,000	1,083	0.00	1,082.84	1,271.86	0.00	100.00	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	600	600	223.27	692.69	1,798.80	0.00	115.45	(92.69)
01-507-030 SOCIAL SECURITY	3,224	3,307	211.31	1,803.79	2,187.56	0.00	54.55	1,503.05
01-507-040 HEALTH INSURANCE	5,424	5,424	0.00	2,225.50	3,181.66	0.00	41.03	3,198.50

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
01-507-050 RETIREMENT	3,287	3,287	210.22	1,780.44	1,863.80	0.00	54.17	1,506.56
01-507-060 WORKERS' COMPENSATION	1,200	1,200	0.00	600.00	135.00	0.00	50.00	600.00
01-507-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	0.00	0.00	0.00	0.00	135.00
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	54,010	54,176	3,655.68	32,432.01	34,027.79	0.00	59.86	21,743.67
OTHER EXPENSES								
01-507-120 DUES & SUBSCRIPTIONS	100	100	0.00	0.00	0.00	0.00	0.00	100.00
01-507-130 TRAINING	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-507-315 VEHICLE DEDUCTIBLE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-420 OFFICE SUPPLIES	250	250	0.00	0.00	12.38	0.00	0.00	250.00
01-507-430 FLEET TOOLS & SUPPLIES	6,000	6,000	283.90	2,853.62	2,722.01	0.00	47.56	3,146.38
01-507-431 EMPLOYEE APPRECIATION LUNCHE	75	75	0.00	0.00	0.00	0.00	0.00	75.00
01-507-450 ENVIRONMENTAL FEES	700	700	0.00	23.50	0.00	0.00	3.36	676.50
01-507-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-501 VEHICLE PARTS-ADMIN	500	500	0.00	484.44	73.85	0.00	96.89	15.56
01-507-502 VEHICLE PARTS-POLICE	10,000	10,000	823.94	7,135.27	9,434.48	0.00	71.35	2,864.73
01-507-503 VEHICLE PARTS-FIRE	3,500	3,500	0.00	1,058.86	1,565.98	0.00	30.25	2,441.14
01-507-506 VEHICLE PARTS-PARKS & REC	1,750	1,750	0.00	539.90	151.21	0.00	30.85	1,210.10
01-507-508 VEHICLE PARTS-WARRANT OFFICE	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-507-515 VEHICLE PARTS-EMC/TECH	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-516 VEHICLE PARTS-PUBLIC WORKS	5,300	5,300	1,331.72	8,501.81	3,094.50	0.00	160.41	(3,201.81)
01-507-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-519 VEHICLE PARTS-INSPECTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-520 EQUIPMENT REPAIR	12,000	12,000	391.92	13,272.94	8,744.24	0.00	110.61	(1,272.94)
01-507-540 VEHICLE FUEL	32,000	32,000	3,048.88	19,856.96	19,548.76	0.00	62.05	12,143.04
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	13,500	13,500	1,388.65	13,279.31	12,026.99	0.00	98.37	220.69
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	7,000	7,000	0.00	1,994.52	5,560.77	0.00	28.49	5,005.48
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	1,000	1,000	0.00	(565.76)	1,131.52	0.00	56.58-	1,565.76
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-507-615 VEHICLE OUTSIDE MAINT-EMC/TE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-616 VEHICLE OUTSIDE MAINT-PW	2,000	2,000	0.00	5,772.36	785.81	0.00	288.62	(3,772.36)
01-507-619 VEHICLE OUTSIDE MAINT-INSP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-700 CONTINGENCIES	1,200	1,200	0.00	0.00	0.00	0.00	0.00	1,200.00
01-507-702 LEASE PURCHASE-POLICE PRINCI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-703 LEASE PURCHASE-FIRE PRINCIPA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-704 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-706 LEASE PURCHASE-PARKS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-716 DEBT SERVICE - PRINCIPAL	11,375	11,375	0.00	11,872.42	11,375.06	0.00	104.37	(497.36)
01-507-717 DEBT SERVICE - INTEREST	1,502	1,502	0.00	1,004.35	1,501.71	0.00	66.87	497.59
01-507-719 LEASE PURCHASE-INSPECTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-721 LEASE PURCHASE-EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-725 LEASE PURCHASE - CITY MGMT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-730 VEHICLE/EQUIPMENT TESTING	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	112,252	112,252	7,269.01	87,084.50	77,729.27	0.00	77.58	25,167.50
CAPITAL EXPENSES								
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
TOTAL 07-FLEET MECHANIC	166,262	166,428	10,924.69	119,516.51	111,757.06	0.00	71.81	46,911.17

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-COURT								
SALARIES & BENEFITS								
01-508-010 COURT SALARIES	210,249	210,249	16,640.02	132,746.42	109,846.26	0.00	63.14	77,502.58
01-508-011 COURT LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-012 STIPEND	5,500	5,500	0.00	4,872.78	6,359.30	0.00	88.60	627.22
01-508-015 COURT INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-017 CERTIFICATION PAY - COURT	900	900	0.00	0.00	0.00	0.00	0.00	900.00
01-508-018 COURT EDUCATION PAY	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-508-020 COURT OVERTIME	5,000	15,000	1,359.30	13,267.33	7,729.10	0.00	88.45	1,732.67
01-508-030 SOCIAL SECURITY	17,985	17,985	1,381.67	12,262.60	10,273.18	0.00	68.18	5,722.40
01-508-040 HEALTH INSURANCE	26,336	26,336	1,210.30	12,923.70	13,100.68	0.00	49.07	13,412.30
01-508-050 RETIREMENT	14,213	14,213	978.60	8,761.05	6,944.72	0.00	61.64	5,451.95
01-508-060 WORKER'S COMPENSATION	500	500	0.00	500.00	500.00	0.00	100.00	0.00
01-508-070 UNEMPLOYMENT COMPENSATION	675	675	0.00	0.00	105.74	0.00	0.00	675.00
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	281,658	291,658	21,569.89	185,333.88	154,858.98	0.00	63.54	106,324.12
OTHER EXPENSES								
01-508-120 DUES & SUBSCRIPTIONS	250	250	50.00	86.00	0.00	0.00	34.40	164.00
01-508-130 BONDS & TRAINING	4,400	4,400	0.00	904.80	2,789.31	0.00	20.56	3,495.20
01-508-150 JUDGE	4,500	4,500	346.16	2,769.28	3,565.43	0.00	61.54	1,730.72
01-508-160 PROSECUTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-165 WARRANT JAIL COSTS	8,500	8,500	9.61	9,159.61	5,800.00	0.00	107.76	(659.61)
01-508-170 JURY SERVICE FEES	250	250	0.00	0.00	0.00	0.00	0.00	250.00
01-508-180 COURT OF RECORD/STENOGRAPHER	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-420 OFFICE SUPPLIES	3,000	3,000	4,687.71	8,894.32	4,249.37	0.00	296.48	(5,894.32)
01-508-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-480 UNIFORM ALLOWANCE	0	1,500	0.00	466.83	261.96	0.00	31.12	1,033.17
01-508-481 CONTINGENCIES	5,000	5,000	199.81	2,384.94	1,014.82	0.00	47.70	2,615.06
01-508-540 FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	26,900	28,400	5,293.29	24,665.78	17,680.89	0.00	86.85	3,734.22
CAPITAL EXPENSES								
01-508-800 CAPITAL EXPENDITURES	0	0	0.00	400.00	0.00	0.00	0.00	(400.00)
01-508-810 TRANSFER TO COURT SEC. FUND	7,000	7,000	0.00	7,000.00	0.00	0.00	100.00	0.00
TOTAL CAPITAL EXPENSES	7,000	7,000	0.00	7,400.00	0.00	0.00	105.71	(400.00)
TOTAL 08-COURT	315,558	327,058	26,863.18	217,399.66	172,539.87	0.00	66.47	109,658.34
10-FACILITY DIVISION								
OTHER EXPENSES								
01-510-100 UTILITIES	36,700	71,700	7,719.87	45,431.87	27,122.43	0.00	63.36	26,268.13
01-510-115 MOBILE TELEPHONES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-510-170 JANITORIAL SERVICES	20,000	20,000	1,605.28	15,092.24	16,151.69	0.00	75.46	4,907.76

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
01-510-240 CONTRACT MAINTENANCE	3,000	6,000	0.00	5,724.49	2,830.28	0.00	95.41	275.51
01-510-430 SUPPLIES	5,500	5,500	320.52	2,475.63	3,237.62	0.00	45.01	3,024.37
01-510-630 FACILITY MAINTENANCE	45,000	35,000	971.07	21,257.83	27,072.81	0.00	60.74	13,742.17
01-510-650 FIRE ALARM & EXT. INSPECTION	2,000	2,000	0.00	0.00	475.25	0.00	0.00	2,000.00
01-510-700 CONTINGENCIES	1,800	1,800	0.00	1,579.26	359.00	0.00	87.74	220.74
TOTAL OTHER EXPENSES	114,000	142,000	10,616.74	91,561.32	77,249.08	0.00	64.48	50,438.68
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
TOTAL 10-FACILITY DIVISION	114,000	142,000	10,616.74	91,561.32	77,249.08	0.00	64.48	50,438.68

11-CIVIC CENTER
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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
SALARIES & BENEFITS								
01-511-010 CIVIC CENTER SALARIES	68,735	65,735	4,274.38	29,532.48	33,936.37	0.00	44.93	36,202.52
01-511-011 CIVIC CENTER LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-012 STIPEND	2,000	2,166	0.00	2,165.68	2,543.72	0.00	100.00	0.00
01-511-020 OVERTIME - CIVIC CENTER	4,800	7,800	1,171.81	8,623.52	11,554.40	0.00	110.56	(823.52)
01-511-030 SOCIAL SECURITY	6,144	5,978	381.14	2,956.00	3,642.93	0.00	49.45	3,022.32
01-511-040 HEALTH INSURANCE	10,996	10,996	245.60	5,980.12	7,330.50	0.00	54.38	5,015.88
01-511-050 RETIREMENT	6,082	6,082	354.05	2,721.40	3,323.64	0.00	44.75	3,360.60
01-511-060 WORKERS' COMPENSATION	3,589	3,589	0.00	2,589.00	270.00	0.00	72.14	1,000.00
01-511-070 UNEMPLOYMENT COMPENSATION	270	270	0.00	0.00	0.00	0.00	0.00	270.00
01-511-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	102,616	102,616	6,426.98	54,568.20	62,601.56	0.00	53.18	48,047.80
OTHER EXPENSES								
01-511-100 UTILITIES	17,000	17,000	1,170.49	8,294.02	14,743.62	0.00	48.79	8,705.98
01-511-430 SUPPLIES	5,500	5,500	942.51	1,864.86	1,267.25	0.00	33.91	3,635.14
01-511-431 EMPLOYEE APPRECIATION LUNCHE	150	150	0.00	0.00	150.00	0.00	0.00	150.00
01-511-512 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-630 FACILITY MAINTENANCE	25,000	22,238	2,246.46	5,252.10	26,909.73	0.00	23.62	16,986.33
01-511-700 CONTINGENCIES	750	750	0.00	309.10	0.00	0.00	41.21	440.90
TOTAL OTHER EXPENSES	48,400	45,638	4,359.46	15,720.08	43,070.60	0.00	34.44	29,918.35
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
TOTAL 11-CIVIC CENTER	151,016	148,254	10,786.44	70,288.28	105,672.16	0.00	47.41	77,966.15

14-CONTRACT SERVICES
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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
OTHER EXPENSES								
01-514-220 FOOD HEALTH OFFICER FEES	21,600	21,600	1,800.00	12,600.00	12,960.00	0.00	58.33	9,000.00
01-514-250 LEGAL & CITY ATTORNEY	30,000	30,000	71,661.00	89,783.50	26,092.01	0.00	299.28	(59,783.50)
01-514-255 SPECIAL LEGAL FEES	110,000	110,000	2,750.00	73,136.10	64,445.46	0.00	66.49	36,863.90
01-514-260 DUES & FEES-BCAD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-270 DUES & FEES - BEXAR CO ELECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-280 FEES-DELINQUENT COLLECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-285 Contract Services - MFO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-290 AUDIT	24,000	24,000	0.00	31,620.00	26,590.00	0.00	131.75	(7,620.00)
01-514-300 EMS	70,000	70,000	5,833.33	46,666.64	46,666.64	0.00	66.67	23,333.36
01-514-310 MUNICIPAL INSURANCE	60,000	60,000	0.00	66,142.26	58,234.72	0.00	110.24	(6,142.26)
01-514-320 ENGINEER / ARCHITECT	20,000	20,000	0.00	24,755.42	41,904.23	0.00	123.78	(4,755.42)
01-514-321 CONTRACT PLANNING SERVICES	24,000	24,000	0.00	0.00	0.00	0.00	0.00	24,000.00
01-514-325 SALES TAX COLLECTION SERVICE	6,000	6,000	0.00	6,000.00	6,000.00	0.00	100.00	0.00
01-514-328 CABLE TV FRANC FEE COMPLIANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	12,000.00	12,000.00	0.00	100.00	0.00
01-514-367 WATER RESOURCES STUDY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-385 SALARY SURVEY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-400 CREDIT CARD TERMINAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-403 RECORDS MANAGEMENT	0	0	0.00	13,277.40	3,585.00	0.00	0.00	(13,277.40)
01-514-405 RECORDS STORAGE RENTAL	4,200	4,200	0.00	4,368.00	4,776.00	0.00	104.00	(168.00)
01-514-410 RECORDS DESTRUCTION	1,200	1,200	0.00	200.00	1,207.00	0.00	16.67	1,000.00
01-514-430 SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	383,000	383,000	82,044.33	380,549.32	304,461.06	0.00	99.36	2,450.68
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
TOTAL 14-CONTRACT SERVICES	383,000	383,000	82,044.33	380,549.32	304,461.06	0.00	99.36	2,450.68

15-TECH SUPPORT

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
SALARIES & BENEFITS								
01-515-010 EMC/TECH SUPPORT SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-011 EMC/TECH LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-020 EMT/TECH SUPPORT OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-030 EMC/TECH SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-040 EMC/TECH HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-050 EMC/TECH RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-060 WORKER'S COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-090 EMC/TECH TERM.PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
OTHER EXPENSES								
01-515-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-130 EMC/TECH TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-200 COMPUTER CONTRACTS	67,130	67,130	855.72	45,252.13	57,823.71	0.00	67.41	21,877.87
01-515-201 COMPUTER MAINTENANCE	0	4,000	0.00	3,710.84	2,488.98	0.00	92.77	289.16
01-515-205 TELECOMMUNICATIONS CONTRACT	24,750	24,750	5,505.07	27,375.58	18,438.46	0.00	110.61	(2,625.58)
01-515-210 TELEPHONE MAINT.CONTRACT	16,000	16,000	0.00	1,031.00	9,219.23	0.00	6.44	14,969.00
01-515-215 MOBILE PHONES CONTRACT	6,535	6,535	2,171.47	9,287.44	5,746.54	0.00	142.12	(2,752.44)
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	5,409	5,409	1,328.61	4,720.63	2,641.41	0.00	87.27	688.37
01-515-223 PAGER CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-225 PAGER MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-226 PAGER MAINTENANCE-FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-227 RADIO CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-229 RADIO MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-286 CONTRACTSERVICES - IT	74,000	74,000	0.00	63,937.54	41,228.30	0.00	86.40	10,062.46
01-515-330 WEBSITE SUPPORT CONTRACT	6,000	6,000	0.00	(125.00)	3,819.60	0.00	2.08-	6,125.00
01-515-332 WEBSITE MAINTENANCE	0	0	0.00	6,016.19	0.00	0.00	0.00	(6,016.19)
01-515-333 CLOUD HOSTING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-395 EMERGENCY MGMT SUPPORT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-396 EOC EQUIPMENT & SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-430 TECH SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-460 COPIER CONTRACT & SUPPLIES	15,500	15,500	9,638.14	9,638.14	4,502.39	0.00	62.18	5,861.86
01-515-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-522 AUDIO VISUAL MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-525 LEASE PURCHASE-RECORDS MGMT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-700 CONTINGENCIES	750	750	600.00	2,358.13	0.00	0.00	314.42	(1,608.13)
TOTAL OTHER EXPENSES	216,074	220,074	20,099.01	173,202.62	145,908.62	0.00	78.70	46,871.38
CAPITAL EXPENSES								
01-515-800 CAPITAL EXPENSE	33,160	55,110	109.16	55,088.12	26,082.74	0.00	99.96	21.88
TOTAL CAPITAL EXPENSES	33,160	55,110	109.16	55,088.12	26,082.74	0.00	99.96	21.88
TOTAL 15-TECH SUPPORT	249,234	275,184	20,208.17	228,290.74	171,991.36	0.00	82.96	46,893.26

16-PUBLIC WORKS

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	321,310	321,310	24,705.13	200,338.32	189,039.60	0.00	62.35	120,971.68
01-516-011 PUBLIC WORKS LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-012 STIPEND	10,000	11,099	0.00	11,099.11	14,384.67	0.00	100.00	0.00
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	600	600	46.16	369.28	346.20	0.00	61.55	230.72
01-516-018 P.W. EDUCATION PAY	300	300	23.08	184.64	184.64	0.00	61.55	115.36
01-516-020 PUBLIC WORKS OVERTIME	2,800	2,800	387.01	2,940.70	2,588.33	0.00	105.03	(140.70)
01-516-030 SOCIAL SECURITY	28,869	27,770	2,300.19	18,964.35	16,823.46	0.00	68.29	8,805.54
01-516-040 HEALTH INSURANCE	61,130	61,130	786.40	24,023.72	31,201.49	0.00	39.30	37,106.28

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
01-516-050 RETIREMENT	26,647	26,647	1,635.55	14,389.97	13,755.64	0.00	54.00	12,257.03
01-516-060 WORKERS' COMPENSATION	16,567	16,567	0.00	13,567.00	11,618.37	0.00	81.89	3,000.00
01-516-070 UNEMPLOYMENT COMPENSATION	1,350	1,350	0.00	0.00	923.81	0.00	0.00	1,350.00
01-516-080 CONTRACT LABOR	7,022	7,022	5,777.84	28,888.88	1,753.38	0.00	411.41	(21,866.88)
01-516-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	476,595	476,595	35,661.36	314,765.97	282,619.59	0.00	66.04	161,829.03
OTHER EXPENSES								
01-516-100 UTILITIES	41,800	41,800	12,271.64	12,859.11	23,896.12	0.00	30.76	28,940.89
01-516-130 TRAINING	1,000	1,000	0.00	(429.69)	1,422.68	0.00	42.97-	1,429.69
01-516-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-240 CONTRACT OUT MAINTENANCE	10,000	10,000	0.00	615.96	488.38	0.00	6.16	9,384.04
01-516-430 SUPPLIES	12,000	12,000	1,094.65	13,013.53	8,312.38	0.00	108.45	(1,013.53)
01-516-431 EMPLOYEE APPRECIATION LUNCHE	575	575	0.00	0.00	575.00	0.00	0.00	575.00
01-516-480 UNIFORM ALLOWANCE	11,000	11,000	0.00	6,230.28	6,378.15	0.00	56.64	4,769.72
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	3,500	3,500	0.00	2,153.58	355.50	0.00	61.53	1,346.42
01-516-530 STREET SIGNS & MARKERS	5,000	5,000	0.00	5,967.40	5,244.24	0.00	119.35	(967.40)
01-516-630 FACILITIES MAINTENANCE	5,000	19,500	45.82	16,242.56	3,269.02	0.00	83.30	3,257.44
01-516-700 CONTINGENCIES	0	45	0.00	42.12	135.00	0.00	93.60	2.88
01-516-710 STREET CRACK FILLING MATERIA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	842.79	8,907.20	0.00	0.00	0.00	(8,907.20)
TOTAL OTHER EXPENSES	89,875	104,420	14,254.90	65,602.05	50,076.47	0.00	62.83	38,817.95
CAPITAL EXPENSES								
01-516-800 CAPITAL EXPENDITURES	69,000	69,000	0.00	42,516.80	0.00	0.00	61.62	26,483.20
01-516-810 STREET CAPITAL REPAIRS	2,500	2,500	0.00	857.23	0.00	0.00	34.29	1,642.77
TOTAL CAPITAL EXPENSES	71,500	71,500	0.00	43,374.03	0.00	0.00	60.66	28,125.97
TOTAL 16-PUBLIC WORKS	637,970	652,515	49,916.26	423,742.05	332,696.06	0.00	64.94	228,772.95

17-ANIMAL CONTROL
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SALARIES & BENEFITS	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-517-010 SALARIES-ANIMAL CONTROL	43,095	43,095	3,517.20	21,551.00	22,889.13	0.00	50.01	21,544.00
01-517-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-012 STIPEND	1,500	1,500	0.00	1,082.84	1,271.86	0.00	72.19	417.16
01-517-013 Salaries - Animal on call	2,600	2,600	200.00	1,600.00	700.00	0.00	61.54	1,000.00
01-517-020 OVERTIME-ANIMAL CONTROL	3,600	3,600	238.23	1,947.24	2,411.11	0.00	54.09	1,652.76
01-517-030 SOCIAL SECURITY	3,985	3,985	302.59	2,096.62	2,183.24	0.00	52.61	1,888.38
01-517-040 HEALTH INSURANCE	6,397	6,397	0.00	2,225.50	3,500.75	0.00	34.79	4,171.50
01-517-050 RETIREMENT	2,376	2,376	179.01	1,570.98	1,845.86	0.00	66.12	805.02
01-517-060 WORKER'S COMPENSATION	1,633	1,633	0.00	0.00	1,633.00	0.00	0.00	1,633.00
01-517-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	0.00	0.00	0.00	0.00	135.00
TOTAL SALARIES & BENEFITS	65,321	65,321	4,437.03	32,074.18	36,434.95	0.00	49.10	33,246.82

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
OTHER EXPENSES								
01-517-230 VET/INPOUNDING/SHELTER	9,000	11,000	1,328.59	15,470.30	8,817.33	0.00	140.64 (	4,470.30)
01-517-231 INPOUNDING/SHELTER	6,000	6,000	602.30	7,973.40	1,274.26	0.00	132.89 (	1,973.40)
01-517-240 TRAINING & CERTIFICATION	1,500	1,500	0.00	876.00	150.00	0.00	58.40	624.00
01-517-420 EQUIPMENT	1,000	1,000	126.32	622.58	887.40	0.00	62.26	377.42
01-517-430 SUPPLIES	750	750	37.99	37.99	203.35	0.00	5.07	712.01
TOTAL OTHER EXPENSES	18,250	20,250	2,095.20	24,980.27	11,332.34	0.00	123.36 (	4,730.27)
CAPITAL EXPENSES								
01-517-800 CAPITAL EXPENDITURES	5,500	5,500	336.00	612.00	0.00	0.00	11.13	4,888.00
TOTAL CAPITAL EXPENSES	5,500	5,500	336.00	612.00	0.00	0.00	11.13	4,888.00
TOTAL 17-ANIMAL CONTROL	89,071	91,071	6,868.23	57,666.45	47,767.29	0.00	63.32	33,404.55
18-WCCPD								
SALARIES & BENEFITS								
01-518-010 WCCPD SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-011 WCCPD LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-014 WCCPD SPECIAL ASSIGN PAY-K-9	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-015 WCCPD INCEN PAY-BILING & SHI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-017 WCCPD CERTIFICATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-020 WCCPD OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-021 WCCPD-7K HOURS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-030 WCCPD SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-040 WCCPD HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-050 WCCPD RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-060 WCCPD WORKERS COMP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-518-095 WCCPD TERM.PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 18-WCCPD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-CODE ENFORCEMENT								
SALARIES & BENEFITS								
01-519-010 INSPECTION SALARIES	39,742	39,742	2,944.13	23,878.91	23,733.56	0.00	60.08	15,863.09
01-519-011 INSPECTIONS LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-012 STIPEND	1,000	1,000	0.00	1,082.84	1,271.86	0.00	108.28 (	82.84)
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	600	600	46.16	369.28	625.55	0.00	61.55	230.72
01-519-018 INSPECTION EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-020 OVERTIME	1,800	1,800	0.00 (	56.45)	861.07	0.00	3.14-	1,856.45
01-519-026 HAZARDOUS DUTY PAY	0	0	27.70	170.78	46.15	0.00	0.00 (	170.78)
01-519-030 SOCIAL SECURITY	3,408	3,408	171.51	1,562.52	504.68	0.00	45.85	1,845.48

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
01-519-040 HEALTH INSURANCE	5,577	5,577	487.66	1,950.64	973.73	0.00	34.98	3,626.36
01-519-050 RETIREMENT	3,436	3,436	196.80	1,738.31	507.90	0.00	50.59	1,697.69
01-519-060 WORKER'S COMPENSATION	344	344	0.00	244.00	344.00	0.00	70.93	100.00
01-519-070 UNEMPLOYMENT COMPENSATION	270	270	0.00	0.00	0.00	0.00	0.00	270.00
TOTAL SALARIES & BENEFITS	56,177	56,177	3,873.96	30,940.83	28,868.50	0.00	55.08	25,236.17
OTHER EXPENSES								
01-519-120 DUES & SUBSCRIPTIONS	500	500	0.00	125.00	0.00	0.00	25.00	375.00
01-519-125 CONTRACT INSPECTION SVCS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-130 BONDS & TRAINING	1,500	1,500	0.00	334.00	1,135.15	0.00	22.27	1,166.00
01-519-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-150 CONTRACT SERVICES - INSPECTI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-420 OFFICE SUPPLIES	750	750	0.00	0.00	361.28	0.00	0.00	750.00
01-519-430 SUPPLIES & EQUIPMENT	500	500	0.00	240.00	0.00	0.00	48.00	260.00
01-519-480 UNIFORMS	500	500	0.00	370.88	0.00	0.00	74.18	129.12
01-519-490 VEHICLE PARTS	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-519-540 VEHICLE FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	4,750	4,750	0.00	1,069.88	1,496.43	0.00	22.52	3,680.12
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
TOTAL 19-CODE ENFORCEMENT	60,927	60,927	3,873.96	32,010.71	30,364.93	0.00	52.54	28,916.29

20-FINANCE

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
SALARIES & BENEFITS								
01-520-010 FINANCE SALARIES	117,544	115,544	7,815.97	71,615.70	51,503.84	0.00	61.98	43,928.30
01-520-011 FINANCE LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-012 STIPEND	3,500	3,790	0.00	3,789.94	3,764.28	0.00	100.00	0.06
01-520-015 FINANCE BILINGUAL PAY	0	0	0.00	0.00	23.08	0.00	0.00	0.00
01-520-018 FINANCE EDUCATION PAY	0	1,200	46.16	369.28	4,000.00	0.00	30.77	830.72
01-520-020 FINANCE OVERTIME	576	1,976	240.51	1,705.63	432.98	0.00	86.32	270.37
01-520-030 FINANCE SOCIAL SECURITY	8,494	8,204	604.80	5,912.74	4,468.23	0.00	72.07	2,291.42
01-520-040 FINANCE HEALTH INSURANCE	22,663	21,063	143.50	10,102.99	9,345.52	0.00	47.97	10,960.01
01-520-050 FINANCE RETIREMENT	9,769	9,769	359.13	4,607.43	3,305.63	0.00	47.16	5,161.57
01-520-060 WORKER'S COMPENSATION	381	281	0.00	281.00	359.00	0.00	100.00	0.00
01-520-070 UNEMPLOYMENT COMPENSATION	270	270	0.00	0.00	302.63	0.00	0.00	270.00
01-520-095 TERMINATION PAY-OUT - FINANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	163,197	162,097	9,210.07	98,384.71	77,505.19	0.00	60.69	63,712.45
OTHER EXPENSES								
01-520-120 DUES & SUBSCRIPTIONS	600	600	0.00	150.00	0.00	0.00	25.00	450.00
01-520-130 BONDS & TRAINING	4,800	4,800	0.00	1,616.48	3,154.36	0.00	33.68	3,183.52
01-520-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-260 DUES & FEES- BCAD	11,290	11,290	0.00	7,144.00	5,678.00	0.00	63.28	4,146.00

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
01-520-280 FEES-DELINQUENT COLLECTOR	139	139	0.00	0.00	0.00	0.00	0.00	139.00
01-520-285 CONTRACT SERVICES - MFO	80,808	73,808	3,450.20	47,681.50	47,690.00	0.00	64.60	26,126.50
01-520-289 CONTRACT SUPPORT	0	0	0.00	0.00	955.75	0.00	0.00	0.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	4,242	4,242	0.00	2,401.82	4,584.89	0.00	56.62	1,840.18
01-520-420 OFFICE SUPPLIES	3,975	6,975	290.22	6,308.88	4,542.79	0.00	90.45	666.12
01-520-431 EMPLOYEE APPRECIATION LUNCHE	1,000	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00
01-520-600 OFFICE EQUIP. & MAINT	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-520-700 CONTINGENCIES	1,000	2,600	0.00	787.57	90.95	0.00	30.29	1,812.43
TOTAL OTHER EXPENSES	108,354	105,954	3,740.42	66,090.25	67,696.74	0.00	62.38	39,863.75
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
TOTAL 20-FINANCE	271,551	268,051	12,950.49	164,474.96	145,201.93	0.00	61.36	103,576.20
21-ECONOMIC DEVELOPMENT(E								
SALARIES & BENEFITS								
01-521-010 EDC SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-011 EDC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-018 EDC EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-020 EDC OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-060 WORKERS COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
01-521-430 SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-510 VEHICLE ALLOWANCE-DIRECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-515 HEALTH INS. ALLOWANCE-DIRECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-521-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-521-900 TRANSFER TO EDC 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 21-ECONOMIC DEVELOPMENT(E	0	0	0.00	0.00	0.00	0.00	0.00	0.00

25-CITY MANAGEMENT

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

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
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	112,385	112,385	8,610.78	68,886.24	58,461.60	0.00	61.29	43,498.76
01-525-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-012 STIPEND	1,000	1,083	0.00	1,082.84	1,271.86	0.00	100.00	0.00
01-525-017 CERTIFICATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-018 EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-020 CITY MANAGEMENT OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	8,951	8,868	604.38	5,234.12	4,657.56	0.00	59.02	3,634.04
01-525-040 HEALTH INSURANCE	5,601	5,601	0.00	1,780.40	3,241.34	0.00	31.79	3,820.60
01-525-050 RETIREMENT	9,213	9,213	560.10	4,944.88	4,346.81	0.00	53.67	4,268.12
01-525-060 WORKER'S COMPENSATION	1,937	1,937	0.00	1,500.00	418.00	0.00	77.44	437.00
01-525-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	0.00	0.00	0.00	0.00	135.00
01-525-080 CONTRACT LABOR - HR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-525-095 TERMINATION PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	140,222	140,222	9,775.26	83,428.48	72,397.17	0.00	59.50	56,793.52
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	0	0	0.00	600.00	480.00	0.00	0.00	(600.00)
01-525-121 ADP Contract	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-130 BONDS & TRAINING	600	1,000	0.00	866.60	965.68	0.00	86.66	133.40
01-525-140 EMPLOY. SCREENING & RECRUITM	0	0	0.00	445.10	0.00	0.00	0.00	(445.10)
01-525-150 MOVING EXPENSE - CITY MGR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-420 OFFICE SUPPLIES	1,200	800	0.00	312.64	851.49	0.00	39.08	487.36
01-525-430 HR SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-640 EMPLOYEE RECOGNITION	4,200	4,200	0.00	1,520.00	1,748.91	0.00	36.19	2,680.00
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	154.21	593.84	0.00	15.42	845.79
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	1,440	1,440	0.00	0.00	886.24	0.00	0.00	1,440.00
TOTAL OTHER EXPENSES	8,440	8,440	0.00	3,898.55	5,526.16	0.00	46.19	4,541.45
OTHER INCOME/EXPENSES								
01-525-900 TRANSFER TO EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-901 TRANSFER TO STREETS FUND	724,972	724,972	0.00	724,972.00	0.00	0.00	100.00	0.00
TOTAL OTHER INCOME/EXPENSES	724,972	724,972	0.00	724,972.00	0.00	0.00	100.00	0.00
TOTAL 25-CITY MANAGEMENT	873,634	873,634	9,775.26	812,299.03	77,923.33	0.00	92.98	61,334.97

26-POOL
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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
SALARIES & BENEFITS								
01-526-010 SALARIES	51,200	51,200	0.00	0.00	0.00	0.00	0.00	51,200.00
01-526-020 OVERTIME	2,800	2,800	0.00	0.00	0.00	0.00	0.00	2,800.00
01-526-030 SOCIAL SECURITY	4,131	4,131	0.00	0.00	0.00	0.00	0.00	4,131.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	2,135	2,135	0.00	1,635.00	0.00	0.00	76.58	500.00

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
01-526-070 UNEMPLOYMENT COMPENSATION	2,430	2,430	0.00	0.00	1,411.70	0.00	0.00	2,430.00
TOTAL SALARIES & BENEFITS	62,696	62,696	0.00	1,635.00	1,411.70	0.00	2.61	61,061.00
OTHER EXPENSES								
01-526-100 UTILITIES	12,500	12,500	1,408.30	2,785.77	8,156.37	0.00	22.29	9,714.23
01-526-130 BONDS & TRAINING	1,500	1,500	308.85	308.85	377.80	0.00	20.59	1,191.15
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	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-526-420 OFFICE SUPPLIES	0	0	0.00	0.00	109.99	0.00	0.00	0.00
01-526-430 MISCELLANEOUS SUPPLIES	10,000	10,000	1,429.62	3,401.02	3,028.58	0.00	34.01	6,598.98
01-526-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-520 EQUIPMENT REPAIR	3,500	3,500	0.00	0.00	411.06	0.00	0.00	3,500.00
01-526-630 FACILITY MAINTENANCE	2,000	2,000	520.10	2,147.31	2,740.88	0.00	107.37	(147.31)
01-526-700 CONTINGENCIES	500	500	0.00	0.00	0.00	0.00	0.00	500.00
TOTAL OTHER EXPENSES	35,000	35,000	3,666.87	8,642.95	14,824.68	0.00	24.69	26,357.05
CAPITAL EXPENSES								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	97,696	97,696	3,666.87	10,277.95	16,236.38	0.00	10.52	87,418.05

27-POST OFFICE
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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
SALARIES & BENEFITS								
01-527-010 POST OFFICE SALARIES	22,496	23,741	1,730.40	15,444.54	13,313.82	0.00	65.05	8,296.46
01-527-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-012 STIPEND	1,000	1,354	0.00	1,353.55	1,589.84	0.00	100.00	0.00
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	600	1,500	122.28	1,174.45	645.26	0.00	78.30	325.55
01-527-030 SOCIAL SECURITY	1,875	1,875	138.79	1,417.33	1,249.77	0.00	75.59	457.67
01-527-040 HEALTH INSURANCE	5,985	5,985	0.00	2,225.50	2,736.93	0.00	37.18	3,759.50
01-527-050 RETIREMENT	1,861	1,861	120.43	1,067.79	787.64	0.00	57.38	793.21
01-527-060 WORKER'S COMPENSATION	45	45	0.00	45.00	0.00	0.00	100.00	0.00
01-527-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	0.00	250.57	0.00	0.00	135.00
01-527-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	33,997	36,496	2,111.90	22,728.16	20,573.83	0.00	62.28	13,767.39
OTHER EXPENSES								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-130 BONDS & TRAINING	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	2,500	2,500	489.98	1,766.57	2,037.94	0.00	70.66	733.43
01-527-421 CONTRACT / SEASONAL HELP	2,500	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-590 POSTAGE - POST OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-600 OFFICE EQUIPMENT & MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00

01 -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
01-527-610 OFFICE EQUIPMENT LEASE	3,200	15,600	0.00	3,950.22	2,367.00	0.00	25.32	11,649.78
01-527-700 CONTINGENCIES	300	300	0.00	145.98	0.00	0.00	48.66	154.02
01-527-710 INVENTORY ADJUSTMENTS	400	400	0.00	0.00	0.00	0.00	0.00	400.00
TOTAL OTHER EXPENSES	9,200	19,100	489.98	5,862.77	4,404.94	0.00	30.70	13,237.23
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
TOTAL 27-POST OFFICE	43,197	55,596	2,601.88	28,590.93	24,978.77	0.00	51.43	27,004.62
28-HUMAN RESOUCES								
OTHER EXPENSES								
01-528-121 ADP Contract	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	13,500	13,500	0.00	8,154.47	7,935.10	0.00	60.40	5,345.53
01-528-141 ADP SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-142 RECOGNITION PROGRAM	2,200	2,200	0.00	0.00	0.00	0.00	0.00	2,200.00
01-528-143 EMPLOYEE WELLNESS PROGRAM	2,000	2,000	0.00	0.00	1,000.00	0.00	0.00	2,000.00
01-528-150 EMP MED COST ASSIST	0	0	1,028.71	32,827.96	15,339.30	0.00	0.00	(32,827.96)
01-528-160 EMP RECONGITION PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-162 INSURANCE INCREASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-170 EMP WELLNESS PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-175 TRANSFER TO HRA FUND 12	90,225	90,225	0.00	0.00	0.00	0.00	0.00	90,225.00
TOTAL OTHER EXPENSES	107,925	107,925	1,028.71	40,982.43	24,274.40	0.00	37.97	66,942.57
TOTAL 28-HUMAN RESOUCES	107,925	107,925	1,028.71	40,982.43	24,274.40	0.00	37.97	66,942.57
29-MERIT INCREASES								
SALARIES & BENEFITS								
01-529-010 MERIT INCREASE SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-529-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-529-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-529-060 WORKERS COMP	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 29-MERIT INCREASES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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

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
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	6,230,495	6,724,978	396,929.68	4,400,203.65	3,121,511.13	0.00	65.43	2,324,774.61
REVENUE OVER/(UNDER) EXPENDITURES	(638,426)	(938,239)	114,225.77	(706,880.73)	589,380.90	0.00	75.34	(231,358.53)

BALANCE SHEET
AS OF: MAY 31ST, 2014

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
02-1100	CASH	12,001.59		
02-1102	CLAIM ON CASH	5,533.33		
02-1105	SAVINGS	78,458.88		
02-1115	INVESTMENT - TEXPOOL	40,432.15		
02-1315	DUE FROM GENERAL FUND	0.00		
02-1601	A/R-COMMERCIAL GARBAGE	56,390.22		
02-1605	A/R-RESIDENTIAL GARBAGE	147,722.92		
02-1606	ALLOW FOR DOUBTFUL ACCTS	(39,433.12)		
02-1607	A/R-RECYCLING INCOME	0.00		
02-1608	A/R - UNAPPLIED CREDITS	(6,299.75)		
02-1610	A/R-ACCRUED INTEREST	0.00		
			294,806.22	
	TOTAL ASSETS			294,806.22
LIABILITIES				
02-2315	DUE TO GENERAL FUND	0.00		
02-2400	A/P PENDING	(283.65)		
02-2410	A/P-SALES TAX	334.45		
02-2415	A/P-GARBAGE CONTRACTOR	0.00		
02-2420	DEFERRED REVENUE-RESIDENT	0.00		
	TOTAL LIABILITIES		50.80	
EQUITY				
02-3201	FUND BALANCE	171,585.95		
	TOTAL BEGINNING EQUITY	171,585.95		
	TOTAL REVENUE	641,127.39		
	TOTAL EXPENSES	517,957.92		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	123,169.47		
	TOTAL EQUITY & FUND BALANCE		294,755.42	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			294,806.22

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

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
REVENUE SUMMARY								
ALL REVENUES	750,745	750,745	32,780.53	641,127.39	718,636.23	0.00	85.40	109,618.09
TOTAL REVENUES	750,745	750,745	32,780.53	641,127.39	718,636.23	0.00	85.40	109,618.09
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	881,307	881,307	68,417.07	468,867.92	620,842.65	0.00	53.20	412,439.51
OTHER EXPENSES	15,000	15,000	0.00	1,590.00	7,074.16	0.00	10.60	13,410.00
OTHER INCOME/EXPENSES	0	0	0.00	47,500.00	0.00	0.00	0.00	(47,500.00)
TOTAL 00-GENERAL EXPENDITURES	896,307	896,307	68,417.07	517,957.92	627,916.81	0.00	57.79	378,349.51
TOTAL EXPENDITURES	896,307	896,307	68,417.07	517,957.92	627,916.81	0.00	57.79	378,349.51
REVENUE OVER/(UNDER) EXPENDITURES	(145,562)	(145,562)	(35,636.54)	123,169.47	90,719.42	0.00	84.62-	(268,731.42)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2014

02 -GARBAGE FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-4101 INCOME-COMMERCIAL	373,476	373,476	30,897.90	236,038.97	211,229.63	0.00	63.20	137,437.03
02-4105 INCOME-RESIDENTIAL	365,783	365,783	73.20	385,966.74	504,353.45	0.00	105.52	(20,184.24)
02-4107 INCOME-RECYCLING	347	347	0.00	0.00	197.19	0.00	0.00	347.00
02-4110 INCOME-LATE CHARGE	11,124	11,124	1,808.65	19,114.94	2,843.68	0.00	171.84	(7,990.96)
02-4115 INCOME-INTEREST	16	16	0.78	6.74	12.28	0.00	42.13	9.26
02-4130 INCOME - MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	750,745	750,745	32,780.53	641,127.39	718,636.23	0.00	85.40	109,618.09

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

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
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
02-500-010 EXPENSES-COMMERCIAL	365,651	365,651	30,875.39	206,076.16	268,183.52	0.00	56.36	159,575.27
02-500-020 EXPENSES-RESIDENTIAL	420,656	420,656	37,541.68	262,791.76	305,159.13	0.00	62.47	157,864.24
02-500-030 EXPENSES-ADMINISTRATIVE	95,000	95,000	0.00	0.00	47,500.00	0.00	0.00	95,000.00
02-500-040 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-050 EXPENSES-MED.WASTE & CLEAN U	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	881,307	881,307	68,417.07	468,867.92	620,842.65	0.00	53.20	412,439.51
OTHER EXPENSES								
02-500-591 EXPENSE - ALLY REPAIR	10,000	10,000	0.00	1,590.00	7,074.16	0.00	15.90	8,410.00
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	15,000	15,000	0.00	1,590.00	7,074.16	0.00	10.60	13,410.00
OTHER INCOME/EXPENSES								
02-500-900 EXPENSES-TRANSFER GENERAL FU	0	0	0.00	47,500.00	0.00	0.00	0.00	(47,500.00)
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	47,500.00	0.00	0.00	0.00	(47,500.00)
TOTAL 00-GENERAL EXPENDITURES	896,307	896,307	68,417.07	517,957.92	627,916.81	0.00	57.79	378,349.51
TOTAL EXPENDITURES	896,307	896,307	68,417.07	517,957.92	627,916.81	0.00	57.79	378,349.51
REVENUE OVER/(UNDER) EXPENDITURES	(145,562)	(145,562)	(35,636.54)	123,169.47	90,719.42	0.00	84.62-	(268,731.42)

BALANCE SHEET
AS OF: MAY 31ST, 2014

13 -ECONOMIC DEVELOPMENT CORP

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
13-1102	CLAIM ON CASH	54.96		
13-1105	CASH - CHECKING	233,761.99		
13-1106	Savings - TLF Proceeds	25,002.22		
13-1115	INVESTMENTS-TEXPOOL#15900001	0.00		
13-1116	INVESTMENTS-TEXPOOL#15900003	0.00		
13-1117	EXPENSE CARD	2,311.47		
13-1204	PREPAID SALES TAX	13,875.26		
13-1315	DUE FROM GENERAL FUND	0.00		
13-1375	DUE FROM HOT FUND	0.00		
13-1510	A/R SALES TAX	0.00		
			275,005.90	
	TOTAL ASSETS			275,005.90
LIABILITIES				
13-2315	DUE TO GENERAL FUND	40,000.00		
13-2320	DUE TO TAXING ENTITIES	0.00		
13-2400	A/P PENDING	(13,364.21)		
13-2401	ACCOUNTS PAYABLE	0.00		
13-2402	ALAMO TITLE ESCROW FUNDS	0.00		
13-2410	A/P - SALES TAX	0.00		
	TOTAL LIABILITIES		26,635.79	
EQUITY				
13-3201	FUND BALANCE	385,966.68		
	TOTAL BEGINNING EQUITY	385,966.68		
	TOTAL REVENUE	228,728.89		
	TOTAL EXPENSES	366,325.46		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(137,596.57)		
	TOTAL EQUITY & FUND BALANCE		248,370.11	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			275,005.90

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2014

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	487,868	487,868	54,322.37	228,728.89	235,611.96	0.00	46.88	259,139.11
TOTAL REVENUES	487,868	487,868	54,322.37	228,728.89	235,611.96	0.00	46.88	259,139.11
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	90,418	90,418	3,750.00	60,135.00	101,403.91	0.00	66.51	30,283.00
OTHER EXPENSES	103,271	103,271	3,361.42	45,645.28	43,918.38	0.00	44.20	57,626.02
CAPITAL EXPENSES	373,245	373,245	(95,920.70)	260,545.18	1,256,183.39	0.00	69.81	112,699.99
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	566,934	566,934	(88,809.28)	366,325.46	1,401,505.68	0.00	64.62	200,609.01
TOTAL EXPENDITURES	566,934	566,934	(88,809.28)	366,325.46	1,401,505.68	0.00	64.62	200,609.01
REVENUE OVER/(UNDER) EXPENDITURES	(79,066)	(79,066)	143,131.65	(137,596.57)	(1,165,893.72)	0.00	174.03	58,530.10

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
13-4105 INCOME - OTHER	0	0	0.00	25.00	7,046.56	0.00	0.00 (	25.00)
13-4110 INCOME - OTHER (HOT)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4111 INCOME - OTHER (GEN.FUND)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4112 INCOME-WALZEM RD GRANT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4113 INCOME-CORPORATE DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4115 SALES TAX (.25)	487,618	487,618	54,322.18	228,679.26	228,474.17	0.00	46.90	258,938.74
13-4301 INTEREST	250	250	0.19	24.63	91.23	0.00	9.85	225.37
13-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	487,868	487,868	54,322.37	228,728.89	235,611.96	0.00	46.88	259,139.11

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
13-500-009 SALARIES - EDC	0	0	0.00	0.00	42,397.96	0.00	0.00	0.00
13-500-010 ADMINISTRATIVE EXPENSES	4,000	4,000	0.00	0.00	40.20	0.00	0.00	4,000.00
13-500-011 EDC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-013 STIPEND	0	0	0.00	0.00	1,871.86	0.00	0.00	0.00
13-500-018 EDC EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-020 EDC OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-030 SOCIAL SECURITY-EDC	0	0	0.00	0.00	3,662.97	0.00	0.00	0.00
13-500-040 HEALTH INSURANCE-EDC	0	0	0.00	0.00	8,329.99	0.00	0.00	0.00
13-500-050 RETIREMENT-EDC	0	0	0.00	0.00	3,165.93	0.00	0.00	0.00
13-500-060 WORKERS COMPENSATION-EDC	283	283	0.00	0.00	0.00	0.00	0.00	283.00
13-500-070 UNEMPLOYMENT COMPENSATION	135	135	0.00	135.00	135.00	0.00	100.00	0.00
13-500-080 CONTRACT LABOR	86,000	86,000	3,750.00	60,000.00	41,800.00	0.00	69.77	26,000.00
13-500-095 TERMINATION PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	90,418	90,418	3,750.00	60,135.00	101,403.91	0.00	66.51	30,283.00
OTHER EXPENSES								
13-500-100 PUBLIC RELATION FEES-GENERAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-115 MOBILE TELEPHONE	1,450	1,450	0.00	104.88	830.85	0.00	7.23	1,345.12
13-500-120 DUES & SUBSCRIPTIONS	2,000	2,000	0.00	2,478.09	1,147.00	0.00	123.90	(478.09)
13-500-130 TRAINING	5,000	5,000	0.00	6,625.68	530.00	0.00	132.51	(1,625.68)
13-500-132 TRAVEL	13,062	13,062	213.00	3,303.26	9,233.43	0.00	25.29	9,759.04
13-500-135 MEALS & ENTERTAINMENT	5,000	5,000	426.00	4,205.21	4,479.30	0.00	84.10	794.79
13-500-200 COMPUTER MAINTENANCE	200	200	0.00	1,418.03	291.42	0.00	709.02	(1,218.03)
13-500-201 WEBSITE MAINTENANCE	720	720	52.43	2,302.43	313.00	0.00	319.78	(1,582.43)
13-500-205 REPAIRS & MAINT OF BUILDING	0	0	0.00	93.54	0.00	0.00	0.00	(93.54)
13-500-250 LEGAL EXPENSES	40,000	40,000	2,500.00	20,150.00	20,150.00	0.00	50.38	19,850.00
13-500-290 AUDIT	5,500	5,500	0.00	2,950.00	4,900.00	0.00	53.64	2,550.00
13-500-430 SUPPLIES	3,250	3,250	169.99	1,446.46	1,314.62	0.00	44.51	1,803.54
13-500-440 ELECTION EXPENSES	0	0	0.00	122.00	0.00	0.00	0.00	(122.00)
13-500-510 VEHICLE EXPENSE-EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-515 HEALTH EXPENSE ALLOW-DIRECTO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-520 MOVING EXPENSE-DIRECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-540 VEHICLE FUEL	0	0	0.00	32.00	28.00	0.00	0.00	(32.00)
13-500-590 POSTAGE	250	250	0.00	13.70	92.00	0.00	5.48	236.30
13-500-630 LEGAL ADVERTISING	776	776	0.00	0.00	0.00	0.00	0.00	776.00
13-500-640 COPIER USAGE	1,443	1,443	0.00	0.00	0.00	0.00	0.00	1,443.00
13-500-650 WALZEM RD GRANT EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-700 CONTINGENCIES	24,620	24,620	0.00	400.00	608.76	0.00	1.62	24,220.00
TOTAL OTHER EXPENSES	103,271	103,271	3,361.42	45,645.28	43,918.38	0.00	44.20	57,626.02
CAPITAL EXPENSES								
13-500-800 EDC PROJECTS	200,000	200,000	0.00	1,992.51	8,520.50	0.00	1.00	198,007.49
13-500-801 PROMOTING WINDCREST	38,282	38,282	0.00	3,251.50	28,952.69	0.00	8.49	35,030.50
13-500-810 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
13-500-890 TLF LOAN PAYMENTS	97,450	97,450	17,611.62	71,152.13	66,455.13	0.00	73.01	26,297.87
13-500-891 RACKER ROAD PROJECT	0	0	(118,414.10)	164,163.61	1,128,736.60	0.00	0.00	(164,163.61)
13-500-892 TLF INTEREST	37,513	37,513	4,881.78	19,985.43	23,518.47	0.00	53.28	17,527.74
TOTAL CAPITAL EXPENSES	373,245	373,245	(95,920.70)	260,545.18	1,256,183.39	0.00	69.81	112,699.99
OTHER INCOME/EXPENSES								
13-500-900 PRIOR PERIOD ADJUSTMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	566,934	566,934	(88,809.28)	366,325.46	1,401,505.68	0.00	64.62	200,609.01
TOTAL EXPENDITURES	566,934	566,934	(88,809.28)	366,325.46	1,401,505.68	0.00	64.62	200,609.01
REVENUE OVER/(UNDER) EXPENDITURES	(79,066)	(79,066)	143,131.65	(137,596.57)	(1,165,893.72)	0.00	174.03	58,530.10

BALANCE SHEET

AS OF: MAY 31ST, 2014

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
16-1102	CLAIM ON CASH	5,081.79		
16-1105	SAVINGS	121,024.53		
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		
			126,106.32	
	TOTAL ASSETS			126,106.32
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		0.00	
EQUITY				
16-3201	FUND BALANCE	127,549.51		
	TOTAL BEGINNING EQUITY	127,549.51		
	TOTAL REVENUE	100,043.16		
	TOTAL EXPENSES	101,486.35		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(1,443.19)		
	TOTAL EQUITY & FUND BALANCE		126,106.32	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			126,106.32

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

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
REVENUE SUMMARY								
ALL REVENUES	153,997	153,997	36,122.41	100,043.16	95,958.36	0.00	64.96	53,953.89
TOTAL REVENUES	153,997	153,997	36,122.41	100,043.16	95,958.36	0.00	64.96	53,953.89
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	1,870.00	400.00	0.00	0.00	(1,870.00)
CAPITAL EXPENSES	0	0	200.00	50,366.35	6,984.00	0.00	0.00	(50,366.35)
TOTAL 00-GENERAL EXPENDITURES	0	0	200.00	52,236.35	7,384.00	0.00	0.00	(52,236.35)
TOTAL EXPENDITURES	0	0	200.00	52,236.35	7,384.00	0.00	0.00	(52,236.35)
REVENUE OVER/(UNDER) EXPENDITURES	153,997	153,997	35,922.41	47,806.81	88,574.36	0.00	31.04	106,190.24

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2014

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-4101 INCOME-HOT	153,989	153,989	36,121.39	100,034.27	95,950.30	0.00	64.96	53,954.73
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	8	8	1.02	8.89	8.06	0.00	110.43	(0.84)
TOTAL REVENUES	153,997	153,997	36,122.41	100,043.16	95,958.36	0.00	64.96	53,953.89

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

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	1,870.00	400.00	0.00	0.00	(1,870.00)
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	1,870.00	400.00	0.00	0.00	(1,870.00)
CAPITAL EXPENSES								
16-500-800 CAPITAL EXPENDITURES	0	0	200.00	50,366.35	6,984.00	0.00	0.00	(50,366.35)
TOTAL CAPITAL EXPENSES	0	0	200.00	50,366.35	6,984.00	0.00	0.00	(50,366.35)
TOTAL 00-GENERAL EXPENDITURES	0	0	200.00	52,236.35	7,384.00	0.00	0.00	(52,236.35)
TOTAL EXPENDITURES	0	0	200.00	52,236.35	7,384.00	0.00	0.00	(52,236.35)
REVENUE OVER/(UNDER) EXPENDITURES	153,997	153,997	35,922.41	47,806.81	88,574.36	0.00	31.04	106,190.24

BALANCE SHEET

AS OF: MAY 31ST, 2014

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
17-1102	CLAIM ON CASH	(34,829.49)		
17-1105	SAVINGS	0.03		
17-1115	INVESTMENTS	0.00		
17-1315	DUE FROM GENERAL FUND	0.00		
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00		
17-1501	A/R - ADVALOREM TAXES	6,823.41		
17-1505	ALLOW FOR DOUBTFUL ACCTS	(1,579.91)		
17-1515	A/R - ACCRUED INTEREST	0.00		
17-1550	A/R - MISCELLANEOUS	0.00		
			(29,585.96)	
	TOTAL ASSETS			(29,585.96)
LIABILITIES				
17-2315	DUE TO GENERAL FUND	30,000.00		
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00		
17-2400	A/P PENDING	0.00		
17-2501	DEFFERED REVENUE - TAXES	5,243.50		
	TOTAL LIABILITIES		35,243.50	
EQUITY				
17-3201	FUND BALANCE	5,171.32		
	TOTAL BEGINNING EQUITY	5,171.32		
	TOTAL REVENUE	333,891.22		
	TOTAL EXPENSES	403,892.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(70,000.78)		
	TOTAL EQUITY & FUND BALANCE		(64,829.46)	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			(29,585.96)

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2014

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
REVENUE SUMMARY								
ALL REVENUES	356,057	356,057	3,940.98	333,891.22	321,920.84	0.00	93.77	22,165.98
TOTAL REVENUES	356,057	356,057	3,940.98	333,891.22	321,920.84	0.00	93.77	22,165.98
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
OTHER EXPENSES	476,054	476,054	0.00	476,054.00	476,584.50	0.00	100.00	0.00
TOTAL 00-GENERAL EXPENDITURES	476,054	476,054	0.00	476,054.00	476,584.50	0.00	100.00	0.00
TOTAL EXPENDITURES	476,054	476,054	0.00	476,054.00	476,584.50	0.00	100.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	(119,997)	(119,997)	3,940.98	(142,162.78)	(154,663.66)	0.00	118.47	22,165.98

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2014

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	26,205.50	0.00	0.00	0.00	(26,205.50)
17-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4115 INCOME - INTEREST	1	1	0.00	0.18	5.39	0.00	15.00	1.02
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 .073841)	356,056	356,056	3,940.98	307,685.54	321,915.45	0.00	86.41	48,370.46
TOTAL REVENUES	356,057	356,057	3,940.98	333,891.22	321,920.84	0.00	93.77	22,165.98

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

17 -DEBT SERVICE

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
OTHER EXPENSES								
17-500-200 TAX NOTE PRINCIPAL EXPENSE	460,000	460,000	0.00	460,000.00	445,000.00	0.00	100.00	0.00
17-500-210 TAX NOTE INTEREST EXPENSE	16,054	16,054	0.00	16,054.00	31,584.50	0.00	100.00	0.00
17-500-350 NOTE ISSUANCE COSTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-400 PAY AGENT/REGISTRAR FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	476,054	476,054	0.00	476,054.00	476,584.50	0.00	100.00	0.00
TOTAL 00-GENERAL EXPENDITURES	476,054	476,054	0.00	476,054.00	476,584.50	0.00	100.00	0.00
TOTAL EXPENDITURES	476,054	476,054	0.00	476,054.00	476,584.50	0.00	100.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	(119,997)	(119,997)	3,940.98	(142,162.78)	(154,663.66)	0.00	118.47	22,165.98

BALANCE SHEET
AS OF: MAY 31ST, 2014

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
18-1102	CLAIM ON CASH	132,823.79		
18-1105	CASH - SAVINGS	133,398.01		
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		
			266,221.80	
	TOTAL ASSETS			266,221.80
LIABILITIES				
18-2250	INSURANCE A/P	1,082.40		
18-2315	DUE TO GENERAL FUND	0.00		
18-2400	A/P PENDING	614.12		
18-2410	A/P - SALES TAX	0.00		
	TOTAL LIABILITIES		1,696.52	
EQUITY				
18-3201	FUND BALANCE	214,626.57		
	TOTAL BEGINNING EQUITY	214,626.57		
	TOTAL REVENUE	304,212.20		
	TOTAL EXPENSES	254,313.49		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	49,898.71		
	TOTAL EQUITY & FUND BALANCE		264,525.28	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			266,221.80

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2014

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
REVENUE SUMMARY								
ALL REVENUES	623,562	623,562	54,252.18	304,212.20	383,652.32	0.00	48.79	319,349.80
TOTAL REVENUES	623,562	623,562	54,252.18	304,212.20	383,652.32	0.00	48.79	319,349.80
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	238,650	238,650	16,073.78	147,591.35	137,807.61	0.00	61.84	91,058.65
OTHER EXPENSES	76,819	76,819	1,087.63	23,494.17	27,570.78	0.00	30.58	53,324.83
CAPITAL EXPENSES	247,403	247,403	37,309.54	83,227.97	321,482.14	0.00	33.64	164,175.03
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	562,872	562,872	54,470.95	254,313.49	486,860.53	0.00	45.18	308,558.51
TOTAL EXPENDITURES	562,872	562,872	54,470.95	254,313.49	486,860.53	0.00	45.18	308,558.51
REVENUE OVER/(UNDER) EXPENDITURES	60,690	60,690	(218.77)	49,898.71	(103,208.21)	0.00	82.22	10,791.29

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

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	623,548	623,548	54,251.27	304,201.20	383,642.04	0.00	48.79	319,346.80
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	14	14	0.91	11.00	10.28	0.00	78.57	3.00
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	623,562	623,562	54,252.18	304,212.20	383,652.32	0.00	48.79	319,349.80

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

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	150,116	150,116	12,134.05	94,426.86	86,819.81	0.00	62.90	55,689.14
18-500-010 ADMINISTRATIVE EXPENSE	2,000	2,000	0.00	0.00	1,000.00	0.00	0.00	2,000.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	4,000	4,000	0.00	3,248.52	5,087.44	0.00	81.21	751.48
18-500-014 SPECIAL ASSIGNMENT PAY K-9	4,500	4,500	0.00	0.00	0.00	0.00	0.00	4,500.00
18-500-015 INCENTIVE PAY-BILING & SHIFT	2,400	2,400	42.92	544.33	237.80	0.00	22.68	1,855.67
18-500-017 CERTIFICATION PAY	0	0	46.16	369.28	369.28	0.00	0.00	(369.28)
18-500-018 EDUCATION PAY	300	300	0.00	0.00	0.00	0.00	0.00	300.00
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	17,200	17,200	1,394.21	16,943.88	9,226.39	0.00	98.51	256.12
18-500-021 7K HOURS	2,100	2,100	413.52	3,185.85	3,134.06	0.00	151.71	(1,085.85)
18-500-026 HAZARDOUS DUTY PAY	400	400	18.46	96.97	13.85	0.00	24.24	303.03
18-500-030 SOCIAL SECURITY	13,634	13,634	1,072.34	9,431.04	8,400.83	0.00	69.17	4,202.96
18-500-040 HEALTH INSURANCE	23,987	23,987	38.00	9,054.00	12,800.01	0.00	37.75	14,933.00
18-500-050 RETIREMENT	14,408	14,408	914.12	8,225.62	7,297.80	0.00	57.09	6,182.38
18-500-060 WORKERS COMPENSATION	3,065	3,065	0.00	2,065.00	3,420.34	0.00	67.37	1,000.00
18-500-070 UNEMPLOYMENT COMPENSATION	540	540	0.00	0.00	0.00	0.00	0.00	540.00
TOTAL SALARIES & BENEFITS	238,650	238,650	16,073.78	147,591.35	137,807.61	0.00	61.84	91,058.65
OTHER EXPENSES								
18-500-130 BONDS & TRAINING	5,000	5,000	0.00	983.00	1,405.50	0.00	19.66	4,017.00
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-420 OFFICE SUPPLIES	500	500	0.00	61.66	0.00	0.00	12.33	438.34
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-435 K-9 PROGRAM EXPENSES	5,000	5,000	195.02	430.20	1,911.37	0.00	8.60	4,569.80
18-500-440 ELECTION EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-450 SYSTEM ACCESS FEE	14,035	14,035	0.00	666.00	14,482.02	0.00	4.75	13,369.00
18-500-480 UNIFORMS	2,000	2,000	124.49	1,510.73	1,843.69	0.00	75.54	489.27
18-500-500 MISC. CRIME PREVENTION	5,000	5,000	513.12	3,114.25	1,701.00	0.00	62.29	1,885.75
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	45,284	45,284	255.00	16,728.33	6,227.20	0.00	36.94	28,555.67
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	76,819	76,819	1,087.63	23,494.17	27,570.78	0.00	30.58	53,324.83
CAPITAL EXPENSES								
18-500-800 CAPITAL EXPENDITURES	247,403	247,403	37,309.54	83,227.97	321,482.14	0.00	33.64	164,175.03
TOTAL CAPITAL EXPENSES	247,403	247,403	37,309.54	83,227.97	321,482.14	0.00	33.64	164,175.03
OTHER INCOME/EXPENSES								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	562,872	562,872	54,470.95	254,313.49	486,860.53	0.00	45.18	308,558.51

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

18 -WCC&PD FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
TOTAL EXPENDITURES	562,872	562,872	54,470.95	254,313.49	486,860.53	0.00	45.18	308,558.51
REVENUE OVER/(UNDER) EXPENDITURES	60,690	60,690	(218.77)	49,898.71	(103,208.21)	0.00	82.22	10,791.29

BALANCE SHEET
AS OF: MAY 31ST, 2014

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
19-1102	CLAIM ON CASH	424,727.19		
19-1105	CASH - SAVINGS	24,011.41		
19-1115	INVESTMENTS-TEXPOOL #159000002	10,243.82		
19-1116	INVESTMENTS-TEXPOOL#159000001	648,312.08		
19-1204	PREPAID SALES TAX	13,875.26		
19-1315	DUE FROM GENERAL FUND	0.00		
19-1510	A/R-SALES TAX	(0.01)		
			1,121,169.75	
	TOTAL ASSETS			1,121,169.75
LIABILITIES				
19-2315	DUE TO GENERAL FUND	338,000.00		
19-2400	A/P PENDING	0.00		
19-2410	A/P - SALES TAX	20.00		
19-2441	Construction Retainage	2,495.01		
	TOTAL LIABILITIES		340,515.01	
EQUITY				
19-3201	FUND BALANCE	(3,499.63)		
	TOTAL BEGINNING EQUITY	(3,499.63)		
	TOTAL REVENUE	955,516.34		
	TOTAL EXPENSES	171,361.97		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	784,154.37		
	TOTAL EQUITY & FUND BALANCE		780,654.74	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,121,169.75

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2014

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
REVENUE SUMMARY								
ALL REVENUES	1,166,711	1,166,711	54,320.93	955,516.34	170,635.72	0.00	81.90	211,194.91
TOTAL REVENUES	1,166,711	1,166,711	54,320.93	955,516.34	170,635.72	0.00	81.90	211,194.91
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	1,200,000	1,200,000	5,340.55	99,199.97	446,461.49	0.00	8.27	1,100,800.03
TOTAL 00-GENERAL EXPENDITURES	1,200,000	1,200,000	5,340.55	99,199.97	446,461.49	0.00	8.27	1,100,800.03
TOTAL EXPENDITURES	1,200,000	1,200,000	5,340.55	99,199.97	446,461.49	0.00	8.27	1,100,800.03
REVENUE OVER/(UNDER) EXPENDITURES	(33,289)	(33,289)	48,980.38	856,316.37	(275,825.77)	0.00	2,572.39-	(889,605.12)

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	724,972	724,972	0.00	724,972.00	0.00	0.00	100.00	0.00
19-4115 INCOME - INTEREST	17	17	0.49	26.48	129.96	0.00	153.51	(9.23)
19-4116 INCOME-SALES TAX (.25)	441,722	441,722	54,320.44	230,517.86	170,505.76	0.00	52.19	211,204.14
TOTAL REVENUES	1,166,711	1,166,711	54,320.93	955,516.34	170,635.72	0.00	81.90	211,194.91

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2014

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
19-500-050 MISCELLANEOUS EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
19-500-800 CAPITAL EXPENDITURES	1,200,000	1,200,000	5,340.55	95,352.47	163,659.15	0.00	7.95	1,104,647.53
19-500-810 STREET MAINTENANCE	0	0	0.00	3,847.50	282,802.34	0.00	0.00	(3,847.50)
TOTAL CAPITAL EXPENSES	1,200,000	1,200,000	5,340.55	99,199.97	446,461.49	0.00	8.27	1,100,800.03
TOTAL 00-GENERAL EXPENDITURES	1,200,000	1,200,000	5,340.55	99,199.97	446,461.49	0.00	8.27	1,100,800.03
TOTAL EXPENDITURES	1,200,000	1,200,000	5,340.55	99,199.97	446,461.49	0.00	8.27	1,100,800.03
REVENUE OVER/(UNDER) EXPENDITURES	(33,289)	(33,289)	48,980.38	856,316.37	(275,825.77)	0.00	2,572.39-	(889,605.12)

CITY OF WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

For The Year Ended September 30, 2013

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CITY OF WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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CITY OF WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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CITY OF WINDCREST, TEXAS

CITY OFFICIALS

SEPTEMBER 30, 2013

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

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas (the City), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

April 16, 2014

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This section of the City of Windcrest's (the City) annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2013. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

City

- The City's total combined net position was $12,406,977 at September 30, 2013.
- During the year, the City's change in net position was $1,226,466 for governmental activities and ($25,672) for business-type activities.
- The City's general fund reported a year end fund balance of $3,110,412.

City of Windcrest Economic Development Corporation (Corporation) – Blended Component Unit

- The Corporation, which is reported as a major Special Revenue Fund and created in 1998 exclusively for the purpose of promoting economic development in the City, generated sales tax revenue in the amount of $443,534 during the current year.
- The Corporation's net position was $2,748,734 at September 30, 2013. Of this amount $385,967 is restricted for economic development projects and the remaining amount of $2,362,767 is invested in capital assets.
- The Corporation reported total revenues of $525,698 and expenses of $306,978 during the year, thereby increasing its net position by $218,720.
- The Corporation reported a fund balance this year of $385,965, a decrease of $1,485,636 as a result of building a road for handling the increased traffic within the City.

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

- The District, which is reported as a non-major Special Revenue Fund and created from a ¼ cent sales tax adopted in 2004 for the purpose of crime control and prevention activities, generated sales tax revenue in the amount of $624,378 in the current year.
- The District reported total revenues of $624,394 and expenses of $639,056 during the year.
- The District reported a fund balance this year of $214,627.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

Figure A-1. Major Features of the District's Government-wide and Fund Financial Statements

		Fund Statements	
Type of Statements	Government-wide	Governmental Funds	Proprietary Funds
Scope	Entire City's government (except fiduciary funds) and the City's component units	The activities of the City that are not proprietary or fiduciary	Activities the City operates similar to private businesses: garbage fund
Required financial statements	• Statement of net position • Statement of activities	• Balance sheet • Statement of revenues, expenditures & changes in fund balances	• Statement of net position • Statement of revenues, expenses & changes in fund net position • Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liabilitiy information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term debt included	All assets and liabilities, both financial and capital, short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

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Government-wide Statements

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

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

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

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

Fund Financial Statements

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

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

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

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

The City maintains four individual governmental fund types for financial reporting purposes — General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, City of Windcrest Economic Development Corporation, Capital Projects, and Debt Service Funds all of which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation labeled "Other Non-major Funds." Individual fund data for each of these non-major governmental funds is provided in the form of combining statements included as other supplementary information. The City adopts an appropriated budget for all governmental funds. A budgetary comparison statement has been provided for the General Fund and the Corporation to demonstrate compliance with the budget.

Proprietary Funds—The City maintains one type of proprietary fund: *Enterprise Fund* which is used to report the Garbage Utility function presented in business-type activities in the government-wide financial statements. Information is presented separately in the proprietary funds statement of net position and in the proprietary funds statement of revenues, expenses, and changes in fund net position for the Garbage Utility Fund, which is considered to be the major fund.

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

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

The combining statements referred to earlier as the City's nonmajor governmental funds are presented immediately following the required supplementary information.

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GOVERNMENT-WIDE FINANCIAL ANALYSIS

See Table A-1. The total assets of the City exceeded its total liabilities at the close of the most recent fiscal year by $12,406,977 (net position). Of this amount, $3,367,518 (27.3%) (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors.

The largest portion of the City's net position, $8,154,776 (65.8%) is its investment in capital assets (e.g. land, building, improvements other than buildings, furniture and equipment) less any related debt used to acquire those assets that is still outstanding. Although the City's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the City's net assets $884,683 (6.9%) represents resources that are subject to external restrictions on how they may be used.

Table A-1
City of Windcrest Net Position
As of September 30, 2013
(With Comparative totals as of September 30, 2012)
(In thousand dollars)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current Assets:						
Cash and Cash Equivalents	$ 4,100	$ 5,596	$ 184	$ 207	$ 4,284	$ 5,803
Receivables, Net	990	970	57	51	1,047	1,021
Prepaid Expenses	100	4	-	-	100	4
Deferred Charges	-	-	-	-	-	-
Restricted Assets, Cash	-	-	-	-	-	-
Total Current Assets	5,190	6,570	241	258	5,431	6,828
Non-Current Assets:						
Land	267	267	-	-	267	267
Construction in Progress	4,024	2,094	-	-	4,024	2,094
Building and Improvements	2,435	2,435	-	-	2,435	2,435
Furniture & Equipment	3,816	3,515	-	-	3,816	3,515
Improvements Other Than Buildings	5,565	5,178	-	-	5,565	5,178
Less Accumulated Depreciation	(6,515)	(5,948)	-	-	(6,515)	(5,948)
Total Non-Current Assets	9,592	7,541	-	-	9,592	7,541
Total Assets	$ 14,782	$ 14,111	$ 241	$ 258	$ 15,023	$ 14,369

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Table A-1 (Continued)
City of Windcrest Net Position
As of September 30, 2013
(With Comparative totals as of September 30, 2012)
(In thousand dollars)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current Liabilities:						
Accounts Payable and Other Current Liabilities	$ 1,010	$ 770	$ 70	$ 60	$ 1,080	$ 830
Deposits	-	-	-	-	-	-
Accrued Interest Payable	7	18	-	-	7	18
Total Current Liabilities	1,017	788	70	60	1,087	848
Non-Current Liabilities:						
Due within One Year	662	631	-	-	662	631
Due in more than One Year	868	1,683	-	-	868	1,683
Total Non-Current Liabilities	1,530	2,314	-	-	1,530	2,314
TOTAL LIABILITIES	2,547	3,102	70	60	2,617	3,162
Net Position:						
Net Investment in Capital Assets	8,155	4,284	-	-	8,155	4,284
Restricted	884	2,373	-	-	884	2,373
Unrestricted	3,196	4,351	172	197	3,368	4,548
TOTAL NET POSITION	$ 12,235	$ 11,008	$ 172	$ 197	$ 12,407	$ 11,205

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

See Table A-2. As of September 30, 2013, the City's total net position increased by $1,200,794, since total revenues were $6,624,485 and expenses were $5,423,691. A significant portion, 79.5% of the City's revenues come from sales and ad valorem taxes, 19.5% comes from grants and charges for services, while the remaining, which is less than 1%, comes from investment earnings and other miscellaneous revenues.

The following table indicates changes in net position for the governmental and business-type activities for the City as of September 30, 2013 compared to 2012.

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Table A-2
Changes in City of Windcrest's Net Position
As of September 30, 2013
(With Comparative totals as of September 30, 2012)
(In thousand dollars)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
REVENUES						
Program Revenues:						
Charges for Services	$ 951	$ 766	$ 828	$ 836	$ 1,779	$ 1,602
Grants & Contributions	-	-	-	-	-	-
General Revenues:						
Property Taxes	1,919	1,927	-	-	1,919	1,927
Non Property Taxes	4,349	3,839	-	-	4,349	3,839
Investment Earnings	2	3	-	-	2	3
Other	202	159	11	15	213	174.00
TOTAL REVENUES	7,423	6,694	839	851	8,262	7,545
EXPENSES						
General Government	1,563	1,434	-	-	1,563	1,434
Public Safety	2,666	2,343	-	-	2,666	2,343
Public Works	1,389	1,023	-	-	1,389	1,023
Animal Control	88	77	-	-	88	77
Economic Development	265	234	-	-	265	234
Special Services	172	127	-	-	172	127
EMS/Tech Support	225	200	-	-	225	200
Interest on Long-Term Debt	65	99	-	-	65	99
Garbage	-	-	769	726	769	726
TOTAL EXPENSES	6,433	5,537	769	726	7,202	6,263
Changes in Net Assets						
Before Special Item and Transfers	990	1,157	70	125	1,060	1,282
Special Item - Resource	142	2,274	-	-	142	2,274
Transfers In (Out)	95	71	(95)	(71)	-	-
Increase (Decrease) in Net Position	1,227	3,502	(25)	54	1,202	3,556
Net Position - Beginning	11,008	7,506	197	143	11,205	7,649
Net Position - Ending	$ 12,235	$ 11,008	$ 172	$ 197	$ 12,407	$ 11,205

Governmental Activities

Key elements of changes in governmental activities over the prior year follows:

- Charges for services increased by $176,582
- Sales taxes increased by $492,507
- Property taxes decreased by $9,051
- General government expenses increased by $895,831
- Public safety expenses increased by $322,424
- Public works expenses increased by $366,848

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Property tax rates decreased to $.432970. Property tax rates for general operations decreased to $0.351654. The Interest and Sinking portion, to pay the General Obligation refunding bonds for street improvements, is $0.081316. Property taxes levied changed from $1,938,139 in 2012 to $1,926,379 in 2013, a decrease of $11,760.

Table A-3 presents the cost of each of the City's largest functions, as well as each function's net cost (total cost less charges for services). The net cost is funded by general revenues, which include property, sales and use, and all other taxes; and, interest revenue.

Table A-3
Net Cost of Selected City Functions
(In thousand dollars)

	Total Cost of Services			Net Cost of Services		
	2013	2012	% Change	2013	2012	% Change
General Government	$ 1,563	$ 1,434	9.0%	$ (1,106)	$ (1,053)	-5.0%
Public Safety	2,666	2,343	13.8%	(2,172)	(1,958)	-10.9%
Public Works	1,389	1,023	35.8%	(1,389)	(1,023)	-35.8%
Garbage Utility	769	726	5.9%	59	111	46.8%
Economic Development	265	234	13.2%	(267)	(234)	-14.1%

The net cost of all governmental activities this year was $5,482,308. However, the amount that our taxpayers paid for these activities through property taxes was $1,918,856.

Business Type Activities

Revenues of the City's business type activities (garbage utility) were $828,067, and expenses were $769,450, yielding a "net profit" of $58,617 before interest revenue of $17, miscellaneous revenue of $10,694, and transfers to the General Fund of $95,000.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled $7,378,696, an increase of $689,439 over the prior year. Local revenues are comprised of property taxes, sales taxes, hotel occupancy taxes, franchise fees, licenses, permits, court fines, charges for services, grants, interest and miscellaneous revenue. Expenditures totaled $9,278,569, an increase of $1,146,528 over the prior year.

General Fund Budgetary Highlights

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

Final actual revenues were $225,548 more than final budgeted revenues. This does not include revenue from special item resources of $142,665 consisting of recoveries from legal proceedings.

Final actual expenditures were $34,455 less than final budgeted expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2013, the City had invested $9,590,885 in a broad range of capital assets, including land, equipment, buildings, vehicles and street improvements, net of accumulated depreciation. (See Table A-4.) This amount represents a net increase (including additions, deductions, and depreciation) of $2,048,563 over last year.

The City's fiscal year 2013 capital outlay spending totaled $2,616,171 principally for road construction, vehicles, equipment, and improvements. More detailed information about the City's capital assets is presented in the Note III F to the financial statements.

Table A-4
City's Capital Assets
(In thousand dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2013	2012	2013	2012	2013	2012	2013-2012
Land	$ 267	$ 267	$ -	$ -	$ 267	$ 267	0.0%
Construction in Progress	4,024	2,094	-	-	4,024	2,094	92.2%
Buildings and Improvements	2,435	2,435	-	-	2,435	2,435	1.5%
Improvements Other Than Bldgs	5,564	5,178	-	-	5,564	5,178	7.5%
Furniture & Equipment	3,817	3,515	-	-	3,817	3,515	9.3%
Totals at Historical Cost	16,107	13,489	-	-	16,107	13,489	19.4%
Total Accum. Depreciation	(6,515)	(5,948)	-	-	(6,515)	(5,948)	9.4%
Net Capital Assets	$ 9,592	$ 7,541	$ -	$ -	$ 9,592	$ 7,541	27.2%

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Long Term Debt

At year end the City has the following outstanding debt:

- $460,000 of general obligation refunding bonds
- $24,210 of capital leases
- Loan payable of $951,899
- Compensated absences of $93,360

See Table A-5. More detailed information about the City's debt is presented in Note III G and H to the financial statements.

Table A-5
City of Windcrest's Long Term Debt
(In thousand dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2013	2012	2013	2012	2013	2012	2013-2012
Leases Payable	$ 24	$ 36	$ -	$ -	$ 24	$ 36	-33.3%
Loan Payable	952	1,293	-	-	952	1,293	-26.4%
GO Refunding Bonds	460	905	-	-	460	905	-49.2%
Compensated Absences Payable	93	80	-	-	93	80	16.3%
Total Long Term Debt	$ 1,529	$ 2,314	$ -	$ -	$ 1,529	$ 2,314	-33.9%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

These indicators were taken into account when adopting the general fund budget for 2013-14.

- Assessed taxable property value increased from $445,063,740 in 2012, to $451,957,496 in 2013 an increase of $6,893,756.

- 2013-2014 General Fund revenues available for appropriation are $5,238,499.

- 2013-2014 General Fund budgeted operating expenditures are $6,230,495. This includes over $700,000 appropriated for street fund, and the purchase of several capital improvement items.

- With the ongoing Walzem Road area revitalization efforts including the boundary change that acquired the old Windsor Park Mall and adjacent land, and the relocation of Rackspace Managed Hosting, the City and surrounding region will see increased development in the form of multi-family housing, retail, office, restaurant, and entertainment facilities, and single family neighborhoods.

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CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

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

Basic Financial Statements

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Government-Wide Financial Statements

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CITY OF WINDCREST, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

	Primary Government		
	Governmental Activities	Business Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 4,099,928	$ 184,511	$ 4,284,439
Taxes Receivable(net of allow. for uncollectibles)	28,270	-	28,270
Court Fines (net of allowance for uncollectibles)	169,040	-	169,040
Other Receivables(net of allow for uncollectibles)	793,262	56,863	850,125
Prepaid Items	100,671	-	100,671
Capital Assets:			
Land	267,050	-	267,050
Buildings, net	935,159	-	935,159
Improvements other than Buildings, net	3,655,121	-	3,655,121
Machinery and Equipment, net	670,947	-	670,947
Equipment Under Capital Lease, net	38,265	-	38,265
Construction in Progress	4,024,343	-	4,024,343
Total Assets	14,782,056	241,374	15,023,430
LIABILITIES			
Accounts Payable	618,050	69,788	687,838
Accrued Payroll and Related Liabilities	79,792	-	79,792
Retainage Payable	311,889	-	311,889
Accrued Interest Payable	7,465	-	7,465
Noncurrent Liabilities			
Due Within One Year	661,872	-	661,872
Due in More Than One Year	867,597	-	867,597
Total Liabilities	2,546,665	69,788	2,616,453
NET POSITION			
Net Investment in Capital Assets	8,154,776	-	8,154,776
Restricted for:			
Debt Service	12,636	-	12,636
Economic Development	385,965	-	385,965
Special Revenue	486,082	-	486,082
Unrestricted Net Position	3,195,932	171,586	3,367,518
Total Net Position	$ 12,235,391	$ 171,586	$ 12,406,977

The notes to the financial statements are an integral part of this statement.

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CITY OF WINDCREST, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

		Program Revenues
	Expenses	Charges for Services
Primary Government:		
GOVERNMENTAL ACTIVITIES:		
General Government	$ 1,563,234	$ 456,848
Public Safety	2,666,282	494,484
Public Works	1,389,440	-
Animal Control	87,871	-
Economic Development	264,621	-
Special Services	171,844	-
EMS Tech Support	225,082	-
Interest	65,266	-
Total Governmental Activities:	6,433,640	951,332
BUSINESS-TYPE ACTIVITIES:		
Garbage Utility	769,450	828,067
Total Business-Type Activities:	769,450	828,067
TOTAL PRIMARY GOVERNMENT:	$ 7,203,090	$ 1,779,399

General Revenues:
Taxes:
Property Taxes, Levied for General Purposes
Property Taxes, Levied for Debt Service
Sales Taxes
Hotel Occupancy Taxes
Franchise Taxes
Mixed Beverage Taxes
Grants and Contributions Not Restricted
Miscellaneous Revenue
Investment Earnings
Special Item - resource
Transfers In (Out)
Total General Revenues, Special Items, and Transfers
Change in Net Position
Net Position - Beginning
Net Position--Ending

The notes to the financial statements are an integral part of this statement.

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Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (1,106,386)	$ -	$ (1,106,386)
(2,171,798)	-	(2,171,798)
(1,389,440)	-	(1,389,440)
(87,871)	-	(87,871)
(264,621)	-	(264,621)
(171,844)	-	(171,844)
(225,082)	-	(225,082)
(65,266)	-	(65,266)
(5,482,308)	-	(5,482,308)
-	58,617	58,617
-	58,617	58,617
(5,482,308)	58,617	(5,423,691)
1,558,255	-	1,558,255
360,601	-	360,601
3,729,085	-	3,729,085
166,759	-	166,759
432,856	-	432,856
16,593	-	16,593
46,020	-	46,020
159,366	10,694	170,060
1,574	17	1,591
142,665	-	142,665
95,000	(95,000)	-
6,708,774	(84,289)	6,624,485
1,226,466	(25,672)	1,200,794
11,008,925	197,258	11,206,183
$ 12,235,391	$ 171,586	$ 12,406,977

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Governmental Funds Financial Statements

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CITY OF WINDCREST, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	General Fund	Major Fund Economic Dev Corporation	Major Fund Debt Service Fund
ASSETS			
Cash and Cash Equivalents	$ 2,664,618	$ 665,621	$ 21,005
Taxes Receivable	30,039	-	6,823
Allowance for Uncollectible Taxes (credit)	(7,012)	-	(1,580)
Receivables (Net)	672,015	96,668	-
Due from Other Funds	414,900	-	14,166
Prepaid Items	72,921	13,875	-
Total Assets	$ 3,847,481	$ 776,164	$ 40,414
LIABILITIES			
Accounts Payable	$ 451,045	$ 40,805	$ -
Accrued Payroll and Related Liabilities	79,792	-	-
Retainage Payable	-	309,394	-
Due to Other Funds	14,166	40,000	30,000
Unearned Revenues	192,066	-	5,243
Total Liabilities	737,069	390,199	35,243
FUND BALANCES			
Nonspendable Fund Balance:			
Prepaid Items	72,921	-	-
Restricted Fund Balance:			
Economic Development Projects	-	385,965	-
Debt Service	-	-	5,171
Special Revenue	-	-	-
Committed Fund Balance:			
Capital Improvements	864,632	-	-
Unassigned Fund Balance	2,172,859	-	-
Total Fund Balances	3,110,412	385,965	5,171
Total Liabilities and Fund Balances	$ 3,847,481	$ 776,164	$ 40,414

The notes to the financial statements are an integral part of this statement.

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Major Fund Capital Projects	Other Funds	Total Governmental Funds
$ 344,857	$ 403,827	$ 4,099,928
-	-	36,862
-	-	(8,592)
96,668	96,950	962,301
-	-	429,066
13,875	-	100,671
$ 455,400	$ 500,777	$ 5,620,236
$ 118,405	$ 7,795	$ 618,050
-	-	79,792
2,495	-	311,889
338,000	6,900	429,066
-	-	197,309
458,900	14,695	1,636,106
-	-	72,921
-	-	385,965
-	-	5,171
-	486,082	486,082
-	-	864,632
(3,500)	-	2,169,359
(3,500)	486,082	3,984,130
$ 455,400	$ 500,777	$ 5,620,236

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CITY OF WINDCREST, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

Total Fund Balances - Governmental Funds	$	3,984,130
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was $13,490,163 and the accumulated depreciation was ($5,947,841). Long-term liabilities of ($2,314,141), including bonds payable, and accrued interest payable of ($17,657) are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation), long-term debt, and accrued interest payable in the governmental activities is to increase (decrease) net position.		5,210,524
Current year capital outlays of $2,616,171 and long-term debt principal payments of $797,464 are expenditures in the fund financial statements,but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The change in accrued interest payable of $10,192 and compensated absences of ($12,792) are reported in the government-wide statements. The net effect of including the 2013 capital outlays and debt principal payments, and reporting changes in other liabilities is to increase (decrease) net position.		3,411,035
The 2013 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(548,731)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, and other reclassifications. The net effect of these reclassifications and recognitions is to increase (decrease) net position.		178,433
Net Position of Governmental Activities	$	12,235,391

The notes to the financial statements are an integral part of this statement.

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CITY OF WINDCREST, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Major Fund Economic Dev Corporation	Major Fund Debt Service Fund
REVENUES:			
Taxes:			
Property Taxes	$ 1,559,495	$ -	$ 360,616
General Sales and Use Taxes	2,217,638	443,534	-
Franchise Tax	432,856	-	-
Other Taxes	16,593	-	-
Licenses and Permits	262,007	-	-
Intergovernmental Revenue and Grants	8,076	-	-
Charges for Services	99,004	-	-
Fines	449,484	-	-
Investment Earnings	1,216	117	6
Contributions & Donations from Private Sources	-	-	-
Other Revenue	230,199	7,047	-
Total Revenues	5,276,568	450,698	360,622
EXPENDITURES:			
Current:			
General Government	1,489,800	-	-
Public Safety	2,050,437	-	-
Public Works	752,747	-	-
Animal Control	77,616	-	-
Economic Development	-	1,623,853	-
Special Services	191,567	-	-
EMS Tech Support	212,628	-	-
Debt Service:			
Principal	12,877	341,089	445,000
Interest	-	43,872	31,586
Capital Outlay:			
Capital Outlay	289,439	2,520	-
Total Expenditures	5,077,111	2,011,334	476,586
Excess (Deficiency) of Revenues Over (Under) Expenditures	199,457	(1,560,636)	(115,964)
OTHER FINANCING SOURCES (USES):			
Transfers In	201,847	75,000	120,000
Transfers Out (Use)	(77,000)	-	-
Total Other Financing Sources (Uses)	124,847	75,000	120,000
SPECIAL ITEMS:			
Special Item - Resource	142,665	-	-
Net Change in Fund Balances	466,969	(1,485,636)	4,036
Fund Balance - October 1 (Beginning)	2,643,443	1,871,601	1,135
Fund Balance - September 30 (Ending)	$ 3,110,412	$ 385,965	$ 5,171

The notes to the financial statements are an integral part of this statement.

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Major Fund Capital Projects	Other Funds	Total Governmental Funds
$ -	$ -	$ 1,920,111
443,534	791,138	3,895,844
-	-	432,856
-	-	16,593
-	-	262,007
-	27,409	35,485
-	-	99,004
-	-	449,484
194	41	1,574
-	3,488	3,488
-	25,004	262,250
443,728	847,080	7,378,696
-	-	1,489,800
-	325,911	2,376,348
-	-	752,747
-	8,764	86,380
-	-	1,623,853
-	-	191,567
-	-	212,628
-	-	798,966
-	-	75,458
959,080	419,783	1,670,822
959,080	754,458	9,278,569
(515,352)	92,622	(1,899,873)
-	2,000	398,847
(120,000)	(106,847)	(303,847)
(120,000)	(104,847)	95,000
-	-	142,665
(635,352)	(12,225)	(1,662,208)
631,852	498,307	5,646,338
$ (3,500)	$ 486,082	$ 3,984,130

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CITY OF WINDCREST, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Total Net Change in Fund Balances - Governmental Funds	$	(1,662,208)
Current year capital outlays of $2,616,171 and long-term debt principal payments of $797,464 are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The changes in interest payable of $10,192 and comensated absences of ($12,792) are reported in the government-wide financial statements. The net effect of removing the 2013 capital outlays and debt principal payments, and reporting changes in other liabilities is to increase (decrease) the change in net position.		3,411,035
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease the change in net position.		(548,731)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, and other reclassifications. The net effect of these reclassifications and recognitions is to increase (decrease) the change in net position.		26,370
Change in Net Position of Governmental Activities	$	1,226,466

The notes to the financial statements are an integral part of this statement.

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Proprietary Fund Financial Statements

CITY OF WINDCREST, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2013

	Business Type Activities
	Garbage Utility Fund
ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 184,511
Accounts Receivable-Net of Uncollectible Allowance	56,863
Total Assets	241,374
LIABILITIES	
Current Liabilities:	
Accounts Payable	69,788
Total Liabilities	69,788
NET POSITION	
Unrestricted Net Position	171,586
Total Net Position	$ 171,586

The notes to the financial statements are an integral part of this statement.

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CITY OF WINDCREST, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business Type Activities Garbage Utility Fund
OPERATING REVENUES:	
Commercial Customer Charges	$ 323,944
Residential Customer Charges	504,123
Other Revenue	10,694
Total Operating Revenues	838,761
OPERATING EXPENSES:	
Contracted Services - Commercial Sanitation	324,046
Contracted Services - Residential Sanitation	428,978
Bad Debt Expense	9,352
Other Operating Expenses	7,074
Total Operating Expenses	769,450
Operating Income	69,311
NON-OPERATING REVENUES (EXPENSES):	
Investment Earnings	17
Total Non-operating Revenue (Expenses)	17
Income Before Transfers	69,328
Transfers Out	(95,000)
Change in Net Position	(25,672)
Total Net Position -October 1 (Beginning)	197,258
Total Net Position September 30 (Ending)	$ 171,586

The notes to the financial statements are an integral part of this statement.

CITY OF WINDCREST, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business Type Activities
	Garbage Utility Fund
Cash Flows from Operating Activities:	
Cash Received from User Charges	$ 823,532
Cash Payments for Suppliers	(750,637)
Net Cash Provided by Operating Activities	72,895
Cash Flows from Non-Capital Financing Activities:	
Operating Transfer Out	(95,000)
Cash Flows from Investing Activities:	
Interest and Dividends on Investments	17
Net Increase(Decrease) in Cash and Cash Equivalents	(22,088)
Cash and Cash Equivalents at Beginning of the Year:	206,599
Cash and Cash Equivalents at the End of the Year:	$ 184,511
Reconciliation of Operating Income to Net Cash Provided By Operating Activities:	
Operating Income:	$ 69,311
Effect of Increases and Decreases in Current Assets and Liabilities:	
Decrease (increase) in Receivables	(5,877)
Increase (decrease) in Accounts Payable	9,461
Net Cash Provided by Operating Activities	$ 72,895

The notes to the financial statements are an integral part of this statement.

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

The City Council, as elected, is comprised of a Mayor and five (5) members, and has all powers of the City and the determination of all matters of policy among other factors. Therefore, the City is a financial reporting entity as defined by GASB Statement No. 14, as amended by Statement No. 39 and GASB Statement No. 61, and is not included in any other governmental entity.

Component Units

As required by GAAP, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable.

Blended component units, although legally separate entities, are, in substance, part of the government's operations and data from these units are combined with data of the primary government. On September 20, 2004, the Windcrest Crime Control and Prevention District (District) was created for the promotion, development, and enhancement of crime control and prevention within the City. On September 25, 1998, the City of Windcrest Economic Development Corporation (Corporation) was created to act on behalf of the City for the promotion, development, and enhancement of economic development within the City. At September 30, 2013, the District and the Corporation, are reflected as blended component units since the Boards of Directors are appointed by the City Council and are controlled by the City and a financial benefit or burden exists. The District and the Corporation are reported as Special Revenue Funds. A copy of the Corporation's financial statements can be obtained from the City's finance department.

Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the primary government. There are no discretely presented component units.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements report information on all of the City's activities with the interfund activities removed. Governmental activities include programs supported primarily by taxes, grants, and other intergovernmental revenues.

The net position is segregated into three (3) categories, to include: net investment in capital assets; restricted net position; and, unrestricted net position.

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Statement of Activities demonstrates how other parties or entities that participate in programs the City operates have shared in the payment of the direct costs. The "charges for services" column includes payment made by parties that purchase, use, or directly benefit from goods or services provided by a given function of the City. Examples include license and permit fees and court fines. The "operating grants and contributions" column includes amounts paid by organizations outside the City to help meet the operational requirements of a given function. Examples include grants. If a revenue is not a program revenue, it is a general revenue used to support all of the City's functions. Taxes are always considered general revenues.

Interfund activities between governmental funds and proprietary funds appear as due to/from other funds on the Governmental Funds Balance Sheet and as other financing sources and uses on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and on the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position. All interfund transactions between governmental funds are eliminated in the government-wide financial statements.

The fund financial statements report on the financial condition and results of operations for two (2) fund categories – governmental and proprietary. The City considers some governmental funds major and reports their financial condition and results of operations in a separate column in the governmental funds financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing services in connection with the proprietary fund's principal ongoing operations. All other revenues and expenses are considered non-operating.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide and proprietary fund financial statements use the economic resources measurement focus and the accrual basis of accounting. With the economic resources measurement focus, all assets and liabilities (whether current or noncurrent) associated with the operations of these funds are included in the Statement of Net Position. With the accrual basis of accounting, revenue is recognized in the accounting period in which it is earned and becomes measureable. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The total net position for these funds are segregated into net investment in capital assets, restricted net position, and unrestricted net position.

The City's proprietary fund applies all GASB pronouncements as well as the Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with, or contradict GASB pronouncements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, if measurable; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

The City reports the following major governmental funds:

General Fund – This is the City's primary operating fund used to account for all financial resources except those required to be accounted for in another fund. It is a budgeted fund, and any fund balances are considered resources available for current operations. Major revenue sources include property and other taxes, licenses and permits, municipal court fines, charges for services, and interest.

City of Windcrest Economic Development Corporation – This is a Special Revenue Fund that accounts for the accumulation and use of the sales tax revenue.

Capital Projects Fund – Accounts for resources and expenditures for the acquisition or major repair/upgrade of capital facilities.

Debt Service Fund – Accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt.

Additionally, the City reports the following fund types:

Governmental Funds:

Special Revenue Funds – Accounts for revenues restricted for a specific purpose.

Proprietary Fund:

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

D. OTHER ACCOUNTING POLICIES

1. Cash and Cash Equivalents

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Investments

   At September 30, 2013, the City's current investments are comprised of a local government investment pool, which are reflected as cash and cash equivalents.

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

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

3. Property Tax Receivable

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

   Tax collections are prorated between the general fund and debt service fund based on the tax rate approved by the City Council. For the year ended September 30, 2013, the general and debt service fund rates were $0.351654 and $0.081316, respectively, for a total of $0.432970 per $100 of assessed valuation.

   Allowances for uncollectible tax receivables within the general fund are based on tax receivables that have been outstanding for four (4) years or more at September 30, 2013.

4. Prepaid Items

   Certain payments to vendors reflect costs applicable to future accounting periods.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, improvements other than buildings, furniture and equipment, and equipment under capital lease, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of $2,500 or more and an estimated useful life of three (3) years or more. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

General infrastructure assets acquired prior to October 1, 2003, are not reported in the financial statements. General infrastructure assets that are reported in the financial statements include all streets and other infrastructure assets acquired subsequent to October 1, 2003.

Capital assets are depreciated and equipment under capital lease are amortized using the straight-line method over the following estimated useful lives:

Assets	Years
Building Improvements	5 – 50
Improvements Other than Buildings	20 – 50
Vehicles	3 – 10
Furniture and Equipment	3 – 10
Equipment Under Capital Lease	3 – 7

6. Compensated Absences

The City permits full-time employees to accumulate earned but unused vacation pay benefits up to certain limits. Upon resignation, the employee may receive pay for any unused accrued vacation provided the employee gives two (2) weeks written notice of the resignation and is not subject to discharge for misconduct. Liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment) and recognized as a long term liability in the government-wide statements. All governmental funds, with the exception of the debt service fund, generally liquidate the liability when it matures.

Unused sick leave may be accumulated to certain limits; however, in the event of termination, reimbursement to the employee is not made for accumulated sick leave; therefore, a liability does not exist at September 30, 2013.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Long Term Obligations

   In the government-wide financial statements, long-term debt is reported as non-current liabilities in the Statement of Net Position. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt using the straight line method.

   In the fund financial statements, the face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual proceeds received, are reported as debt service expenditures.

8. Fund Balance

   In applying GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the initial distinction that is made in reporting fund balance information is identifying amounts that are considered nonspendable and then identifying other amounts to be classified as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

   The City uses the following criteria when classifying fund balance amounts:

   Nonspendable – amounts that are not in spendable form or are required to be maintained intact.

   Restricted – amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation.

   Committed – amounts that can be used only for the specific purposes determined by the City Council. The formal action required to be taken to establish, modify, or rescind a commitment is a resolution approved by the City Council. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

   Assigned – amounts intended to be used by the City for specific purposes. Intent can be expressed by the City Council, Municipal Finance Officer, or City Manager. Assignments may occur after fiscal year end. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

   Unassigned – residual amount of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. In other funds, this classification is used only to report a deficit balance resulting from over spending for specific purposes for which amounts had been restricted, committed, or assigned.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Minimum Unassigned Fund Balance

   The City's goal is to achieve and maintain an unassigned fund balance in the general fund equal to 30% of the current year's expenditures. At September 30, 2013, the general fund's unassigned fund balance is $2,172,859, which represents 42.8% of the current year's expenditures.

10. Spending Order

    Fund balance amounts that are restricted, committed, or assigned are considered to have been spent when an expenditure is incurred for the respective purpose. If an expenditure is incurred that meets the criteria for more than one fund balance category, the City relieves fund balance in the following order: restricted, committed, assigned, and then unassigned.

11. Sales and Use Tax

    The City's sales and use tax is currently levied at 2.00%. The sales and use tax is used for the promotion and development of new and expanded business enterprises, and is allocated as follows: 1.25% to the City's general fund; .25% to the City's capital projects fund; .25% to the City's crime control and prevention district; and, .25% to the Corporation. At September 30, 2013, the sales and use tax revenue reported totaled $3,729,083.

12. Use of Estimates

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

II. BUDGETARY INFORMATION

The City Council adopts a budget for the General Fund and presents the original adopted and final amended budget for revenues and expenditures and compares the actual revenues and expenditures in the accompanying financial statements to the final amended budgeted amounts. Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level. At September 30, 2013, although the total budgeted expenditures were not exceeded, the budget was exceeded at the department level in two (2) instances.

II. BUDGETARY INFORMATION (Continued)

The Corporation's Board of Directors adopts its budget which is approved by the City Council. The original adopted and final amended budget for revenues and expenditures and a comparison of the actual revenues and expenditures in the accompanying financial statements to the final amended budgeted amount is presented. The budget can be amended by the Board of Directors, subject to City Council approval. Actual expenditures may not legally exceed appropriations at the fund level. At September 30, 2013, although the total budgeted expenditures were not exceeded, four (4) individual line items exceeded their budget.

III. DETAILED NOTES

A. CASH AND INVESTMENTS

At September 30, 2013, cash and cash equivalents are comprised of the following:

	Governmental Funds							
	General Fund	Economic Development Corporation	Capital Projects	Debt Service	Other Funds	Total	Proprietary Fund	Grand Total
Demand Accounts	$ 1,435,561	$ 662,136	$ 186,347	$ 21,005	$ 392,881	$ 2,697,930	$ 144,079	$ 2,842,009
Certificate of Deposit	228,873	-	-	-	-	228,873	-	228,873
Cash on Hand	6,018	3,485	-	-	-	9,503	-	9,503
Investment Pool	994,166	-	158,510	-	10,946	1,163,622	40,432	1,204,054
Total	$ 2,664,618	$ 665,621	$ 344,857	$ 21,005	$ 403,827	$ 4,099,928	$ 184,511	$ 4,284,439

The City's cash deposits at September 30, 2013 and during the year then ended were entirely covered by FDIC insurance or pledged collateral held in the name of the City by the Federal Reserve Bank.

Investments: At September 30, 2013, the City's investments in TexPool were $1,204,054.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the weighted average maturities of investment pools to less than 12 months. At September 30, 2013, the weighted average of the TexPool investments was 60 days.

Credit Risk. In accordance with the City's investment policy, investments in investment pools must be rated at least AAA, AAAm, or its equivalent. At September 30, 2013, the TexPool investment rating is AAAm.

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III. DETAILED NOTES (Continued)

B. RECEIVABLES

Receivables at September 30, 2013 were as follows:

	Governmental Funds							
	General Fund	Economic Development Corporation	Capital Projects	Debt Service	Other Funds	Total	Proprietary Fund	Grand Total
Delinquent Property Taxes	$ 30,039	$ -	$ -	$ 6,823	$ -	$ 36,862	$ -	$ 36,862
Less: Allowance for Uncollectibles	(7,012)	-	-	(1,580)	-	(8,592)	-	(8,592)
Property Taxes Receivable, Net	$ 23,027	$ -	$ -	$ 5,243	$ -	$ 28,270	$ -	$ 28,270
Municipal Court Fines Delinquent Fines	$ 1,690,400	$ -	$ -	$ -	$ -	$ 1,690,400	$ -	$ 1,690,400
Less: Allowance for Uncollectibles	(1,521,360)	-	-	-	-	(1,521,360)	-	(1,521,360)
Municipal Court Fines Receivable, Net	$ 169,040	$ -	$ -	$ -	$ -	$ 169,040	$ -	$ 169,040
Other Accounts –								
Sales and Use Taxes	$ 483,339	$ 96,668	$ 96,668	$ -	$ 96,950	$ 773,625	$ -	$ 773,625
Franchise Taxes	11,937	-	-	-	-	11,937	-	11,937
Mixed Beverage Taxes	171	-	-	-	-	171	-	171
Garbage Accounts	-	-	-	-	-	-	105,558	105,558
Other	7,529	-	-	-	-	7,529	-	7,529
Less: Allowance for Uncollectibles	-	-	-	-	-	-	(48,695)	(48,695)
Accounts Receivable, Net	$ 502,976	$ 96,668	$ 96,668	$ -	$ 96,950	$ 793,262	$ 56,863	$ 850,125

These amounts are expected to be collected within one (1) year, with the exception of delinquent property taxes and municipal court fines receivable, which may be collected over several years.

III. DETAILED NOTES (Continued)

C. UNEARNED REVENUE

Governmental funds report unearned revenue in connection with receivables for revenue that are not considered available to liquidate liabilities in the current period. At September 30, 2013, unearned revenue reported in the fund financial statements were as follows:

	General Fund	Debt Service	Total
Net Property Tax Revenue	$ 23,026	$ 5,243	$ 28,269
Net Municipal Court Fines Revenue	169,040	-	169,040
Total	$ 192,066	$ 5,243	$ 197,309

D. DUE TO/FROM OTHER FUNDS

At September 30, 2013, the due to/from other fund balances represent temporary short-term loans to other funds as a result of their overdraws of pooled cash. All loans are expected to be paid back within one year. The following is a summary of the due to/from other funds.

	Due from Other Funds	Due to Other Funds
Governmental Funds:		
General Fund:		
Economic Development Corporation	$ 40,000	$ -
Debt Service Fund	30,000	14,166
Capital Projects Fund	338,000	-
Non Major Special Revenue Funds	6,900	-
Economic Development Corporation:		
General Fund	-	40,000
Non Major Funds:		
General Fund	-	6,900
Debt Service Fund:		
General Fund	14,166	30,000
Capital Projects Fund:		
General Fund	-	338,000
	$ 429,066	$ 429,066

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III. DETAILED NOTES (Continued)

E. TRANSFERS IN AND OUT

Transfers during the year ended September 30, 2013 were as follows:

	Transfer In	Transfer Out
Governmental Funds:		
General Fund:		
Economic Development Corporation	$ -	$ 75,000
Other Governmental Funds	106,847	2,000
Proprietary Funds (Garbage Utility Fund)	95,000	-
Economic Development Corporation:		
General Fund	75,000	-
Capital Projects Fund:		
Debt Service Fund	-	120,000
Debt Service Fund:		
Capital Projects Fund	120,000	-
Other Governmental Funds:		
General Fund	2,000	106,847
Total Transfers – Governmental Funds	398,847	303,847
Proprietary Fund (Garbage Utility):		
General Fund	-	95,000
Grand Total	$ 398,847	$ 398,847

The transfers from the Capital Projects Fund to the Debt Service Fund were for payment of principal and interest on long-term debt. The transfer from the Other Governmental Funds to the General Fund was for tourism related expenditures incurred. The transfer from the Proprietary Fund to the General Fund was for administrative support provided by the General Fund.

III. DETAILED NOTES (Continued)

F. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2013 was as follows:

	Balance October 1, 2012	Increases	Decreases	Transfers/ Other	Balance September 30, 2013
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	$ 267,050	$ -	$ -	$ -	$ 267,050
Construction in Progress	2,094,126	2,199,562	-	(269,345)	4,024,343
Total Capital Assets Not Being Depreciated	2,361,176	2,199,562	-	(269,345)	4,291,393
Capital Assets, Being Depreciated					
Buildings and Improvements	2,434,673	-	-	-	2,434,673
Improvements Other Than Buildings	5,178,287	116,290	-	269,345	5,563,922
Furniture and Equipment	3,443,527	300,319	-	-	3,743,846
Equipment Under Capital Lease	72,500	-	-	-	72,500
Total Capital Assets Being Depreciated	11,128,987	416,609	-	269,345	11,814,941
Less Accumulated Depreciation For:					
Buildings and Improvements	(1,410,522)	(88,992)	-	-	(1,499,514)
Improvements Other Than Buildings	(1,659,038)	(249,762)	-	-	(1,908,801)
Furniture and Equipment	(2,856,128)	(197,894)	-	(18,877)	(3,072,899)
Equipment Under Capital Lease	(22,152)	(12,083)	-	-	(34,235)
Total Accumulated Depreciation	(5,947,841)	(548,731)	-	(18,877)	(6,515,449)
Total Capital Assets Being Depreciated, Net	5,181,146	(132,122)	-	250,468	5,299,492
Governmental Activities Capital Assets, Net	$ 7,542,322	$ 2,067,440	$ -	$ (18,877)	$ 9,590,885

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III. DETAILED NOTES (Continued)

Depreciation expense of the governmental activities was charged to functions/programs as follows:

General Government	$	83,157
Public Safety		158,529
Public Works		282,964
Animal Control		1,363
Economic Development		10,264
EMS/Tech Support		12,454
Total Depreciation Expense	$	548,731

G. LONG-TERM LIABILITIES

1. Bonds Payable

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

The following is a summary of changes in bonds payable for the year ended September 30, 2013:

Balance – October 1, 2012	$	905,000
Retired		(445,000)
Balance – September 30, 2013	$	460,000
Due Within One Year	$	460,000

The City has not defaulted on any principal or interest payments. Management has indicated that the City is in compliance with all significant limitations and restrictions at September 30, 2013.

The annual debt service requirements to maturity for the bonds payable are as follows:

Year Ending September 30		Principal		Interest		Total Requirements
2014	$	460,000	$	16,054	$	476,054
Total	$	460,000	$	16,054	$	476,054

III. DETAILED NOTES (Continued)

2. Capital Lease

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

The following is a summary of changes in capital leases for the year ended September 30, 2013:

Balance – October 1, 2012	$	35,585
Retired		(11,375)
Balance – September 30, 2013	$	24,210
Due Within One Year	$	11,855

Commitments under capital lease agreements provide for minimum lease payments as of September 30, 2013, as follows:

Year Ending September 30		Amounts
2014	$	12,877
2015		12,877
Total Minimum Lease Payments		25,754
Less: Amount Representing Interest		(1,544)
Present Value of Minimum Lease Payments	$	24,210

3. Loan Payable

During fiscal year 2011, the Corporation obtained a Texas Leverage Fund (TLF) loan from the Office of the Governor Economic Development and Tourism Division in the amount of $1,600,000 for the purpose of building a road for handling the increased employment traffic to the Rackspace location in the City. The interest rate is variable based on the federal funds rate plus 3%; the federal funds rate ranged from 0.00%-0.25%. The loan has a first lien on economic development sales and use tax receipts. The final maturity on the loan is November 1, 2021.

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III. DETAILED NOTES (Continued)

A summary of changes in the loan payable for the year ended September 30, 2013 follows:

Balance – October 1, 2012	$	1,292,988
Payments		(341,089)
Balance – September 30, 2013	$	951,899
Amount Due Within One Year	$	96,657

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

Year Ending September 30,		Principal		Interest		Total Requirements
2014	$	96,657	$	27,057	$	123,714
2015		108,776		26,185		134,961
2016		112,364		22,596		134,960
2017		116,071		18,889		134,960
2018		119,900		15,060		134,960
2019-2022		398,131		20,969		419,100
Total	$	951,899	$	130,756	$	1,082,655

4. Compensated Absences

Compensated absences activity for the year ended September 30, 2013 was as follows:

Balance – October 1, 2012	$	80,568
Additions		94,450
Payments		(81,658)
Balance – September 30, 2013	$	93,360
Amount Due Within One Year	$	93,360

III. DETAILED NOTES (Continued)

H. SUMMARY CHANGES IN LONG-TERM LIABILITIES

Changes in long-term liabilities for the year ended September 30, 2012 were as follows:

	Balance October 1, 2012	Issued / Additions	Retired / Payments	Balance September 30, 2013	Due Within One Year
Governmental Activities:					
Bonds Payable	$ 905,000	$ -	$ (445,000)	$ 460,000	$ 460,000
Capital Leases	35,585	-	(11,375)	24,210	11,855
Loan Payable	1,292,988	-	(341,089)	951,899	96,657
Compensated Absences	80,568	94,450	(81,658)	93,360	93,360
Total Governmental Activities	$ 2,314,141	$ 94,450	$ (879,122)	$ 1,529,469	$ 661,872

Interest expense of the governmental activities for the current year totaled $65,266.

I. RETIREMENT PLAN

Plan Description

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

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplemental information for TMRS; the report also provides detailed explanations of the contributions, benefits, and actuarial methods and assumptions used by TMRS. The report may be obtained by writing to TMRS, P.O. Box 149153, Austin, Texas 78714-9153 or by calling 800-924-8677; in addition, the report is available on TMRS' website at www.tmrs.com.

The plan provisions adopted by the City Council were as follows:

	Plan Year 2011 and 2012
Employee Deposit Rate	6%
Matching Ratio (City to Employee)	1.5 to 1
Years Required for Vesting	5
Service Retirement Eligibility (Expressed as Age / Years of Service)	60 / 5, 0 / 20
Updated Service Credit	100% Repeating, Transfers
Annuity Increase (to Retirees)	70% of CPI Repeating

III. DETAILED NOTES (Continued)

Contributions

Under the state law governing TMRS, the contribution rate is determined annually by the actuary, using the projected unit credit actuarial cost method. This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the portion of an active member's projected benefit allocated annually; the prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the amortization period. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits such as updated service credits and annuity increases.

The City contributes to the TMRS plan at an actuarially determined rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a 1 year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect. The City's plan is 100% funded, therefore, the City has no net pension obligation/(asset) at September 30, 2013.

Contributions to TMRS made for the last 3 years follows:

Fiscal Year	Annual Pension Cost (APC)	Actual Contribution Made	Percentage of APC Contributed	Net Pension Obligation
2011	$ 182,222	$ 182,222	100%	$ -
2012	142,861	142,861	100%	-
2013	141,466	141,466	100%	-

The required contribution rates for fiscal year 2013 were determined as part of the December 31, 2010 and 2011 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2012, is as follows:

Actuarial Valuation Date:	December 31, 2010	December 31, 2011	December 31, 2012
Actuarial Cost Method:	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization Method:	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
Amortization Period (years):	27.1 – Closed Period	25.9 – Closed Period	25.0 – Closed Period
Asset Valuation Method:	10-year Smoothed Market	10-year Smoothed Market	10-year Smoothed Market
Investment Rate of Return:	7.0%	7.0%	7.0%
Projected Salary Increases:	Varies by Ages and Service	Varies by Ages and Service	Varies by Ages and Service
Inflation Rate:	3.0%	3.0%	3.0%
Cost of Living Adjustments:	2.1%	2.1%	2.1%

III. DETAILED NOTES (Continued)

The funded status as of December 31, 2012, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2012	$ 5,955,000	$ 6,316,072	94.3%	$ 361,072	$ 2,176,402	16.6%

The schedule of funding progress, presented as required supplementary information immediately following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

J. OTHER POST-EMPLOYMENT BENEFITS

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

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

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

The City's contribution to the TMRS SDBF for the years September 30, 2013, 2012, and 2011 were $3,925; $4,872; and $4,592, respectively, which equaled the required contributions each year. Therefore, the City does not have an OPEB liability at September 30, 2013.

K. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and, natural disasters. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for identified risks. TML is a multi-government group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by TML and liability to the City is generally limited to the contributed amounts. There were no significant reductions in coverage in the past fiscal year, and settlements did not exceed insurance coverage for each of the past three (3) fiscal years.

III. DETAILED NOTES (Continued)

L. CONTINGENCIES AND COMMITMENTS

Litigation

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

The City is involved in various legal proceedings and claims arising in the normal course of business. Management does not expect the ultimate resolution of these actions to have a material adverse effect on its financial position.

Commitments

The revitalization and redevelopment of the Walzem Road area includes the redevelopment of Windsor Park Mall (the Mall) for the purpose of providing corporate headquarters to Rackspace U.S., Inc., an internet storage company that plans to relocate a total of 4,500 full-time jobs to the City.

The terms of the agreement call for a long-term direct financing lease to purchase and transfer the Mall to Rackspace U.S., Inc. The Corporation served as a conduit to the transaction and holds title to the Mall in trust for the parties to the transaction, consisting of City of Windcrest, Windcrest Economic Development Company, LLC, (the Developer) and Rackspace U.S., Inc. (the Lessee).

Pursuant to the lease agreement, Rackspace U.S., Inc., advanced $5,000,000 to the Corporation for the purpose of providing funding to the Developer for infrastructure improvements. The Corporation and the City liability for infrastructure is limited to the amount of the original funds, including interest earned less other agreed upon costs.

The Corporation also serves as a conduit to facilitate the purchase of various tracts of land in the surrounding region commonly referred to as the "180 Acres", for the purpose of development of multi-family housing, retail, office, restaurant, entertainment facilities, and single-family neighborhoods. The Corporation holds the various tracts of land in trust for the Developer (beneficiary), Buddin Properties, LLC (Buddin). The tracts of land are secured by deeds of trust subject to various liens. The liens do not represent debt of the Corporation or the City, and accordingly, have not been reported in the accompanying financial statements.

M. SPECIAL ITEMS - RESOURCE

Special items are comprised of $142,665 of general fund insurance recoveries arising from legal proceedings.

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Required Supplementary Information

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Budgetary Comparison Information

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CITY OF WINDCREST, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (GAAP Basis)	Variance with Final Budget Positive or (Negative)
REVENUES				
Property Taxes				
Ad Valorem Tax	$ 1,550,638	$ 1,550,638	$ 1,559,495	$ 8,857
Total Property Taxes	1,550,638	1,550,638	1,559,495	8,857
Non-Property Taxes				
Sales and Use Tax	1,927,570	2,219,231	2,217,638	(1,593)
Franchise Tax	475,414	475,414	432,856	(42,558)
Mixed Beverage Tax	18,730	18,730	16,593	(2,137)
Total Non-Property Taxes	2,421,714	2,713,375	2,667,087	(46,288)
Total Taxes	3,972,352	4,264,013	4,226,582	(37,431)
Licenses and permits	152,947	188,963	262,007	73,044
Municipal Court Fines	427,000	448,350	449,484	1,134
Charges for services				
Swimming Pool Fees	29,500	29,500	35,984	6,484
Vehicle Storage Fees	21,184	21,184	20,297	(887)
Civic Center Fees	25,615	29,010	33,460	4,450
Other Miscellaneous Fees	19,700	19,700	9,263	(10,437)
Total Charges for Services	95,999	99,394	99,004	(390)
Interest Income	3,300	3,300	1,216	(2,084)
Other Revenue				
Post Office Subsidy	25,000	25,000	25,000	-
Grant Proceeds	22,000	22,000	8,076	(13,924)
Lease Revenue	-	-	45,833	45,833
Other Miscellaneous Revenue	-	-	159,366	159,366
Total Other Revenue	47,000	47,000	238,275	191,275
TOTAL REVENUES	$ 4,698,598	$ 5,051,020	$ 5,276,568	$ 225,548

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CITY OF WINDCREST, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2013

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	Positive or (Negative)
	EXPENDITURES				
	General Government				
501 & 525	Administrative/City Management				
	Salaries and Benefits	$ 248,237	$ 252,111	$ 229,813	$ 22,298
	Other Charges and Services	70,050	80,514	94,315	(13,801)
	Total Administrative/City Management	318,287	332,625	324,128	8,497
510	Facility Division				
	Other Charges and Services	114,000	126,000	149,891	(23,891)
	Total Facility Division	114,000	126,000	149,891	(23,891)
520	Finance				
	Salaries and benefits	126,537	127,038	155,799	(28,761)
	Other Charges and Services	93,962	95,182	102,400	(7,218)
	Total Finance	220,499	222,220	258,199	(35,979)
	Other Departments				
511	Civic Center	135,053	145,925	153,398	(7,473)
527	Post Office	35,798	36,540	38,876	(2,336)
526	Pool	97,696	98,437	95,058	3,379
528	Human Resources	147,900	148,100	40,506	107,594
	Total Other Departments	416,447	429,002	327,838	101,164
514	Nondepartmental				
	Legal	140,000	136,400	144,743	(8,343)
	EMS	70,000	70,000	70,000	-
	Municipal Insurance	60,000	60,000	60,502	(502)
	Mobility Impaired Transport	12,000	12,000	12,000	-
	Other Contractual Services	56,000	102,018	122,418	(20,400)
	Other Charges and Services	11,400	19,575	20,584	(1,009)
	Total Nondepartmental	349,400	399,993	430,247	(30,254)
	Total General Government	1,418,633	1,509,840	1,490,303	19,537
	Public Safety				
502	Police Department				
	Salaries and benefits	1,504,358	1,456,347	1,413,226	43,121
	Other Charges and Services	108,748	119,277	123,050	(3,773)
	Total Police Department	1,613,106	1,575,624	1,536,276	39,348

CITY OF WINDCREST, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2013

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive or
		Original	Final	(GAAP Basis)	(Negative)
	EXPENDITURES (Continued)				
503	Fire Department				
	Salaries and benefits	121,849	115,053	98,907	16,146
	Other Charges and Services	104,218	107,838	72,679	35,159
	Capital Outlay	27,000	14,000	15,414	(1,414)
	Total Fire Department	253,067	236,891	187,000	49,891
519	Inspection Department				
	Salaries and benefits	53,241	53,367	46,120	7,247
	Other Charges and Services	6,950	4,730	9,106	(4,376)
	Total Inspection Department	60,191	58,097	55,226	2,871
508	Municipal Court				
	Salaries and benefits	227,380	235,531	253,537	(18,006)
	Other Charges and Services	29,300	34,546	33,812	734
	Total Municipal Court	256,680	270,077	287,349	(17,272)
	Total Public Safety	2,183,044	2,140,689	2,065,851	74,838
	Public Works				
516	Public Works Department				
	Salaries and benefits	436,320	392,720	428,301	(35,581)
	Other Charges and Services	89,875	81,005	79,431	1,574
	Capital Outlay	2,500	2,500	58,229	(55,729)
	Total Public Works Department	528,695	476,225	565,961	(89,736)
507	Fleet Department				
	Salaries and benefits	53,896	51,365	51,658	(293)
	Debt Service - Principal	12,877	11,375	11,375	-
	Debt Service - Interest and Fiscal Charges	-	1,502	1,502	-
	Other Charges and Services	99,875	98,453	93,783	4,670
	Total Fleet Department	166,648	162,695	158,318	4,377
506	Parks & Recreation Department				
	Other Charges and Services	151,575	120,262	99,573	20,689
	Capital Outlay	150,000	150,000	188,720	(38,720)
	Total Parks & Recreation Department	301,575	270,262	288,293	(18,031)
	Total Public Works	996,918	909,182	1,012,572	(103,390)

CITY OF WINDCREST, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2013

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive or
		Original	Final	(GAAP Basis)	(Negative)
	EXPENDITURES (Continued)				
517	Animal Control				
	Salaries and benefits	65,365	65,365	52,524	12,841
	Other Charges and Services	18,250	17,084	25,092	(8,008)
	Total Animal Control	83,615	82,449	77,616	4,833
504	Special Services				
	Salaries and benefits	57,114	62,275	62,995	(720)
	Other Charges and Services	101,135	119,977	128,571	(8,594)
	Total Special Services	158,249	182,252	191,566	(9,314)
515	EMS Tech Support				
	Other Charges and Services	213,074	213,074	212,629	445
	Capital Outlay	-	74,080	26,574	47,506
	Total EMS Tech Support	213,074	287,154	239,203	47,951
	TOTAL EXPENDITURES	5,053,533	5,111,566	5,077,111	34,455
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(354,935)	(60,546)	199,457	260,003
	Other Financing Sources (Uses)				
	Transfers In	201,847	201,847	201,847	-
	Transfers Out (Use)	(2,000)	(2,000)	(77,000)	(75,000)
	Total Other Financing Sources (Uses)	199,847	199,847	124,847	(75,000)
	Special Item - Resource	-	-	142,665	142,665
	Net Change in Fund Balance	(155,088)	139,301	466,969	327,668
	Fund Balance - October 1 (Beginning)	2,643,443	2,643,443	2,643,443	-
	Fund Balance - September 30 (Ending)	$ 2,488,355	$ 2,782,744	$ 3,110,412	$ 327,668

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CITY OF WINDCREST, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CITY OF WINDCREST ECONOMIC DEVELOPMENT CORPORATION

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final	(GAAP Basis)	Positive or (Negative)
REVENUES				
Sales and Use Taxes	$ 382,571	$ 382,571	$ 443,534	$ 60,963
Interest	250	250	117	(133)
Miscellaneous	-	-	7,047	7,047
Total Revenues	382,821	382,821	450,698	67,877
EXPENDITURES				
Current				
Salaries and Benefits	83,899	85,837	61,363	24,474
Economic Development Projects	-	-	24,055	(24,055)
Other	167,154	165,216	169,768	(4,552)
Capital Outlay	1,813,541	1,813,541	1,371,187	442,354
Debt Service				
Principal	-	-	341,089	(341,089)
Interest	-	-	43,872	(43,872)
Total Expenditures	2,064,594	2,064,594	2,011,334	53,260
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,681,773)	(1,681,773)	(1,560,636)	121,137
OTHER FINANCING SOURCES				
Transfer from City of Windcrest	-	-	75,000	75,000
Total Other Financing Sources	-	-	75,000	75,000
Net Change in Fund Balance	(1,681,773)	(1,681,773)	(1,485,636)	196,137
Fund Balance - Beginning	1,871,601	1,871,601	1,871,601	-
Fund Balance - Ending	$ 189,828	$ 189,828	$ 385,965	$ 196,137

CITY OF WINDCREST, TEXAS

SCHEDULE OF FUNDING PROGRESS - TEXAS MUNICIPAL RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a)/c)
12/31/10	$ 5,122,505	$ 5,854,397	87.5%	$ 731,893	$ 2,449,618	29.9%
12/31/11	$ 5,498,300	$ 6,026,441	91.2%	$ 528,141	$ 2,019,671	26.1%
12/31/12	$ 5,955,000	$ 6,316,072	94.3%	$ 361,072	$ 2,176,402	16.6%

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Other Supplementary Information

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Nonmajor Governmental Funds (Special Revenue Funds)

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CITY OF WINDCREST, TEXAS

SPECIAL REVENUE FUNDS DESCRIPTIONS

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

School Crossing Guard Fund –	used to account for revenues restricted by the State to provide for school crossing guards and maintenance of school zones.
Asset Seizure and Forfeiture Funds –	used to account for revenues provided by police seizures restricted by the Federal and State to provide crime prevention and detection.
County Fire Contribution Fund –	used to account for funds provided by Bexar County to offset expenditures incurred in providing fire protection outside City limits.
Police Donations Fund –	used to account for donations provided and expenditures incurred for police protection within the City of Windcrest, Texas.
Police Education And Training –	used to account for L.E.O.S.E. funds received from the State to be used for police education and training.
Roosevelt Scholarship Fund –	used to account for donations from the Windfest Family Fun Day to provide for a scholarship to be awarded to a graduating Roosevelt High School senior.
Court Technology Fund –	used to account for fees assessed on fines for the purpose of improving technology.
Building Security Fund –	used to account for fees assessed for providing security to City facilities.
Hotel/Motel Tax Fund –	used to account for hotel occupancy tax proceeds collected to pay off long-term debt.
Crime Control and Prevention District (Blended Component Unit) –	used to account for sales tax proceeds collected to support crime control and prevention.
Friends to Animal Control Fund –	used to account for the costs of the trap and release program for the feral cat program within the City. Donations are accepted, and the City matches the donations 1 to 1 up to $2,000.

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CITY OF WINDCREST, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	School Crossing Guard	Asset Seizure & Forfeitures (Federal)	Asset Seizure & Forfeitures (State)
ASSETS			
Cash and Cash Equivalents	$ 32,297	$ 347	$ 5,641
Receivables (Net)	-	-	-
Total Assets	$ 32,297	$ 347	$ 5,641
LIABILITIES			
Accounts Payable	$ 11	$ -	$ 228
Due to Other Funds	1,700	-	-
Total Liabilities	1,711	-	228
FUND BALANCES			
Restricted Fund Balance:			
Special Revenue	30,586	347	5,413
Total Fund Balances	30,586	347	5,413
Total Liabilities and Fund Balances	$ 32,297	$ 347	$ 5,641

County Fire Contributions	Police Donations	Police Education & Training	Roosevelt Scholarships	Court Technology	Building Security	Hotel/Motel Tax	Crime Control & Prevention District
$ 25,163	$ 6,844	$ 7,121	$ 4,092	$ 40,917	$ 30,562	$ 127,550	$ 125,233
-	-	-	-	-	-	-	96,950
$ 25,163	$ 6,844	$ 7,121	$ 4,092	$ 40,917	$ 30,562	$ 127,550	$ 222,183
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,556
4,000	1,200	-	-	-	-	-	-
4,000	1,200	-	-	-	-	-	7,556
21,163	5,644	7,121	4,092	40,917	30,562	127,550	214,627
21,163	5,644	7,121	4,092	40,917	30,562	127,550	214,627
$ 25,163	$ 6,844	$ 7,121	$ 4,092	$ 40,917	$ 30,562	$ 127,550	$ 222,183

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CITY OF WINDCREST, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	Friends to Animal Control	Total Nonmajor Governmental Funds
ASSETS		
Cash and Cash Equivalents	$ (1,940)	$ 403,827
Receivables (Net)	-	96,950
Total Assets	$ (1,940)	$ 500,777
LIABILITIES		
Accounts Payable	$ -	$ 7,795
Due to Other Funds	-	6,900
Total Liabilities	-	14,695
FUND BALANCES		
Restricted Fund Balance:		
Special Revenue	(1,940)	486,082
Total Fund Balances	(1,940)	486,082
Total Liabilities and Fund Balances	$ (1,940)	$ 500,777

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CITY OF WINDCREST, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	School Crossing Guard	Asset Seizure & Forfeitures (Federal)	Asset Seizure & Forfeitures (State)
REVENUES:			
Taxes:			
General Sales and Use Taxes	$ -	$ -	$ -
Intergovernmental Revenue and Grants	6,331	-	-
Investment Earnings	4	-	1
Contributions & Donations from Private Sources	-	-	-
Other Revenue	-	-	-
Total Revenues	6,335	-	1
EXPENDITURES:			
Current:			
Public Safety	402	-	2,684
Animal Control	-	-	-
Capital Outlay:			
Capital Outlay	13,915	-	2,051
Total Expenditures	14,317	-	4,735
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,982)	-	(4,734)
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out (Use)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(7,982)	-	(4,734)
Fund Balance - October 1 (Beginning)	38,568	347	10,147
Fund Balance - September 30 (Ending)	$ 30,586	$ 347	$ 5,413

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County Fire Contributions	Police Donations	Police Education & Training	Roosevelt Scholarships	Court Technology	Building Security	Hotel/Motel Tax	Crime Control & Prevention District
$ -	$ -	$ -	$ -	$ -	$ -	$ 166,760	$ 624,378
21,078	-	-	-	-	-	-	-
-	1	1	-	3	2	13	16
-	616	-	-	-	-	-	-
-	-	-	-	14,288	10,716	-	-
21,078	617	1	-	14,291	10,718	166,773	624,394
8,822	246	3,337	-	-	-	7,900	302,520
-	-	-	-	-	-	-	-
-	-	-	-	3,892	-	63,389	336,536
8,822	246	3,337	-	3,892	-	71,289	639,056
12,256	371	(3,336)	-	10,399	10,718	95,484	(14,662)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(106,847)	-
-	-	-	-	-	-	(106,847)	-
12,256	371	(3,336)	-	10,399	10,718	(11,363)	(14,662)
8,907	5,273	10,457	4,092	30,518	19,844	138,913	229,289
$ 21,163	$ 5,644	$ 7,121	$ 4,092	$ 40,917	$ 30,562	$ 127,550	$ 214,627

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CITY OF WINDCREST, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Friends to Animal Control	Total Nonmajor Governmental Funds
REVENUES:		
Taxes:		
General Sales and Use Taxes	$ -	$ 791,138
Intergovernmental Revenue and Grants	-	27,409
Investment Earnings	-	41
Contributions & Donations from Private Sources	2,872	3,488
Other Revenue	-	25,004
Total Revenues	2,872	847,080
EXPENDITURES:		
Current:		
Public Safety	-	325,911
Animal Control	8,764	8,764
Capital Outlay:		
Capital Outlay	-	419,783
Total Expenditures	8,764	754,458
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,892)	92,622
OTHER FINANCING SOURCES (USES):		
Transfers In	2,000	2,000
Transfers Out (Use)	-	(106,847)
Total Other Financing Sources (Uses)	2,000	(104,847)
Net Change in Fund Balance	(3,892)	(12,225)
Fund Balance - October 1 (Beginning)	1,952	498,307
Fund Balance - September 30 (Ending)	$ (1,940)	$ 486,082

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STATISTICAL SECTION

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CITY OF WINDCREST, TEXAS

STATISTICAL SECTION OVERVIEW

This part of the City's annual financial report presents detailed information to provide the readers of the City's financial statements with a background for a better understanding of the information in the financial statements, note disclosures, and required supplementary information.

The statistical section is organized in the following sections:

Financial Trend Information – This section contains schedules of government-wide and fund financial statements.

Government-Wide Information – This section contains schedules that reflect current year and past years amounts on the City's government-wide financial statements.

Fund Information – This section contains schedules that reflect current year and past years amounts on the City's fund financial statements.

Revenue Capacity Information – This section contains schedules that provide information about the City's most significant source of revenues, which is property taxes, and the factors that impact the City's ability to generate such revenue.

Debt Capacity Information – This section contains schedules that provide information on the City's current levels of outstanding debt.

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CITY OF WINDCREST, TEXAS

NET POSITION BY COMPONENT

LAST SIX YEARS
(UNAUDITED)

	2008	2009	2010	2011	2012	2013
Governmental Activities:						
Net Investment in Capital Assets	$ 3,634,291	$ 3,892,776	$ 3,955,730	$ 5,335,703	$ 4,284,298	$ 8,154,776
Restricted	37,620	30,273	14,449	701,621	2,373,499	884,683
Unrestricted	2,407,120	2,126,548	2,263,974	1,187,346	4,351,129	3,195,932
Total Governmental Activities Net Position	$ 6,079,031	$ 6,049,597	$ 6,234,153	$ 7,224,670	$ 11,008,926	$ 12,235,391
Business-Type Activities:						
Unrestricted	$ 56,112	$ 96,481	$ 109,649	$ 142,771	$ 197,258	$ 171,586
Total Business-Type Activities Net Position	$ 56,112	$ 96,481	$ 109,649	$ 142,771	$ 197,258	$ 171,586
Primary Government						
Net Investment in Capital Assets	$ 3,634,291	$ 3,892,776	$ 3,955,730	$ 5,335,703	$ 4,284,298	$ 8,154,776
Restricted	37,620	30,273	14,449	701,621	2,373,499	884,683
Unrestricted	2,463,232	2,223,029	2,373,623	1,330,117	4,548,387	3,367,518
Total Primary Government Net Position	$ 6,135,143	$ 6,146,078	$ 6,343,802	$ 7,367,441	$ 11,206,184	$ 12,406,977

Source: The City's Statement of Net Position

CITY OF WINDCREST, TEXAS

GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES EXPENSES & PROGRAM REVENUES

LAST SIX YEARS
(UNAUDITED)

	2008	2009	2010	2011	2012	2013
Expenses						
Governmental Activities:						
General Government	$ 1,160,125	$ 1,412,819	$ 1,328,506	$ 1,073,204	$ 1,434,211	$ 1,563,234
Public Safety	1,820,471	2,150,486	2,212,779	2,329,645	2,343,858	2,666,282
Public Works	1,260,839	1,290,905	1,296,176	1,207,103	1,022,592	1,389,440
Animal Control	10,547	49,290	48,941	58,885	77,108	87,871
Economic Development	540,042	197,712	243,801	155,221	233,603	264,621
EMS/Tech Support	205,468	343,686	270,179	201,655	127,144	171,844
Special Services	137,093	274,195	291,313	45,296	199,855	225,082
Loss on Sale of Equipment	-	3,386	892	-	-	-
Capital Outlay	61,611	18,219	181,370	-	-	-
Interest on Long-Term Debt	170,563	97,937	102,169	102,456	99,438	65,266
Total Governmental Activities Expenses	5,366,759	5,838,635	5,976,126	5,173,465	5,537,809	6,433,640
Business-Type Activities:						
Garbage Utility	604,072	692,375	808,770	744,022	725,765	769,450
Total Business-Type Activities Expenses	604,072	692,375	808,770	744,022	725,765	769,450
Total Primary Government	$ 5,970,831	$ 6,531,010	$ 6,784,896	$ 5,917,487	$ 6,263,574	$ 7,203,090
Program Revenues						
Governmental Activities:						
Charges for Services						
General Government	$ 55,000	416,796	398,660	578,204	381,353	456,848
Public Safety	697,554	359,334	345,476	362,397	384,996	494,484
Public Works	511,802	164,681	296,182	49,881	-	-
Animal Control	-	1,825	889	-	-	-
Economic Development	-	196,558	206,679	-	-	-
Special Services	68,112	-	-	-	-	-
Operating Grants and Contributions	63,198	16,794	12,183	14,211	-	-
Total Government Activities Revenue	1,395,666	1,155,988	1,260,069	1,004,693	766,349	951,332
Business-Type Activities:						
Charges for Services:						
Garbage Utility	617,048	730,143	812,081	872,402	836,468	828,067
Total Business-Type Activities Revenue	617,048	730,143	812,081	872,402	836,468	828,067
Total Primary Government Program Revenue	$ 2,012,714	$ 1,886,131	$ 2,072,150	$ 1,877,095	$ 1,602,817	$ 1,779,399

Source: The City's Statement of Activities

CITY OF WINDCREST, TEXAS

GENERAL REVENUES AND CHANGES IN NET POSITION

LAST SIX YEARS
(UNAUDITED)

	2008	2009	2010	2011	2012	2013
Net Governmental Activities Revenue/(Expense)						
Governmental Activities	$ (3,971,093)	$ (4,682,647)	$ (4,716,057)	$ (4,168,772)	$ (4,771,460)	$ (5,482,308)
Business-Type Activities	12,976	37,768	3,311	128,380	110,703	58,617
Total Primary Government Net Revenue/(Expenses)	$ (3,958,117)	$ (4,644,879)	$ (4,712,746)	$ (4,040,392)	$ (4,660,757)	$ (5,423,691)
General Revenue and Changes in Net Position						
Governmental Activities:						
Property Taxes	$ 1,767,558	$ 2,118,060	1,953,924	1,909,897	1,927,907	1,918,856
Nonproperty Taxes	2,624,980	2,508,686	2,935,174	3,289,276	3,839,139	4,345,293
Grants and Other Contributions Not Restricted	-	-	-	-	87,719	46,020
Investment Earnings	77,945	26,467	11,515	3,179	2,807	1,574
Miscellaneous Revenue	76,390	-	-	17,704	71,467	159,366
Loss on Disposal of Capital Asset	-	-	-	(1,945)	-	-
Special Items	-	-	-	-	2,273,585	142,665
Transfers	-	-	-	87,083	71,250	95,000
Total Governmental Activities	4,546,873	4,653,213	4,900,613	5,305,194	8,273,874	6,708,774
Business-Type Activities:						
Investment Earnings	2,743	2,601	1,666	16	15	17
Miscellaneous Revenue	-	-	-	-	15,019	10,694
Transfers	-	-	-	(87,083)	(71,250)	(95,000)
Total Business-Type Activities	2,743	2,601	1,666	(87,067)	(56,216)	(84,289)
Total Primary Government	$ 4,549,616	$ 4,655,814	$ 4,902,279	$ 5,218,127	$ 8,217,658	$ 6,624,485
Change in Net Position						
Governmental Activities	$ 575,780	$ (29,434)	$ 184,556	$ 1,136,422	$ 3,502,414	$ 1,226,466
Business-Type Activities	15,719	40,369	4,977	41,313	54,487	(25,672)
Total Primary Government	$ 591,499	$ 10,935	$ 189,533	$ 1,177,735	$ 3,556,901	$ 1,200,794

Source: The City's Statement of Activities

CITY OF WINDCREST, TEXAS

FUNDS BALANCES
GOVERNMENTAL FUNDS

LAST TEN YEARS

(UNAUDITED)

	2004	2005	2006	2007
General Fund:				
Unreserved Designated For:				
Special Projects and Contingencies	$ 458,153	$ 648,873	$ 773,873	$ 823,873
Unreserved/Undesignated	949,453	1,094,691	1,191,839	1,077,948
Nonspendable	-	-	-	-
Committed	-	-	-	-
Unassigned	-	-	-	-
Total General Fund Balance	1,407,606	1,743,564	1,965,712	1,901,821
All Other Governmental Funds:				
Unreserved/Undesignated, Reported In:				
Capital Project Funds	$ -	$ 4,230,729	$ 1,881,216	$ 823,769
Debt Service Funds	7,356	9,108	9,148	9,333
Special Revenue Funds	770,149	903,397	1,055,350	449,543
Unassigned Fund Balance	-	-	-	-
Restricted:				
Retirement of Long-Term Debt	-	-	-	-
Economic Development Projects	-	-	-	-
Special Revenue Funds	-	-	-	-
Capital Improvements	-	-	-	-
Total All Other Governmental Funds Balance	777,505	5,143,234	2,945,714	1,282,645
Total Governmental Funds - Fund Balance	$ 2,185,111	$ 6,886,798	$ 4,911,426	$ 3,184,466

Source: The City's Governmental Funds Balance Sheet

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2008	2009	2010	2011	2012	2013
$ 914,693	$ 796,559	$ 796,559	$ -	$ -	$ -
873,705	549,248	699,404	-	-	-
-	-	-	3,552	3,552	72,921
-	-	-	650,000	475,000	864,632
-	-	-	1,380,926	2,164,891	2,172,859
1,788,398	1,345,807	1,495,963	2,034,478	2,643,443	3,110,412
$ 286,654	$ 395,650	$ 424,919	$ -	$ -	$ -
37,620	30,273	14,449	-	-	-
439,250	375,245	327,228	-	-	-
-	-	-	-	-	(3,500)
-	-	-	5,615	1,135	5,171
-	-	-	1,844,050	1,871,601	385,965
-	-	-	428,865	498,308	486,082
-	-	-	431,282	631,852	-
763,524	801,168	766,596	2,709,812	3,002,896	873,718
$ 2,551,922	$ 2,146,975	$ 2,262,559	$ 4,744,290	$ 5,646,339	$ 3,984,130

CITY OF WINDCREST, TEXAS

CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

LAST SIX YEARS

(UNAUDITED)

	2008	2009	2010	2011	2012	2013
Revenues						
Taxes	$ 4,397,581	$ 4,645,184	$ 4,875,513	$ 5,226,011	$ 5,764,235	$ 6,265,404
Licenses and Permits	473,197	207,326	248,620	197,657	146,924	262,007
Intergovernmental	63,197	43,531	39,226	26,104	84,552	35,485
Public Safety	-	-	-	15,640	-	-
Municipal Court Fines	300,961	339,807	327,526	309,354	381,676	449,484
Charges for Services	81,716	102,985	82,528	95,165	86,931	99,004
Interest	77,945	26,467	11,517	3,179	2,807	1,574
Donations	-	-	-	2,130	3,167	3,488
Miscellaneous	691,442	452,180	562,233	329,534	218,965	262,250
Total Revenues	6,086,039	5,817,480	6,147,163	6,204,774	6,689,257	7,378,696
Expenditures						
General Government	1,091,009	1,362,109	1,277,901	962,128	1,273,055	1,489,800
Public Safety	1,847,022	2,028,763	2,089,665	2,028,188	2,164,969	2,376,348
Public Works	868,356	807,129	841,197	932,824	768,431	752,747
Animal Control	10,547	48,646	48,449	59,164	76,966	86,380
Economic Development	349,452	197,712	243,801	129,670	2,126,309	1,623,853
EMS/Tech Support	203,200	343,612	270,111	190,325	199,522	191,567
Special Services	138,151	233,343	248,890	45,296	127,144	212,628
Capital Outlay	1,522,431	392,913	201,332	420,838	509,845	1,670,822
Debt Service						
Principal	3,472,992	756,851	742,471	736,859	780,522	798,966
Interest and Fiscal Charges	191,284	94,858	105,689	97,355	105,278	75,458
Bond Issue Costs	9,700	300	-	-	-	-
Total Expenditures	9,704,144	6,266,236	6,069,506	5,602,647	8,132,041	9,278,569
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,618,105)	(448,756)	77,657	602,127	(1,442,784)	(1,899,873)
Other Financing Sources (Uses):						
Proceeds from Capital Lease	459,241	43,809	37,927	46,500	-	-
Proceeds from Bonded and Other Debt	2,545,000	-	-	1,600,000	-	-
Transfers In/(Out)	-	-	-	87,083	71,250	95,000
Total Other Financing Sources (Uses)	3,004,241	43,809	37,927	1,733,583	71,250	95,000
Special Item-Resource	-	-	-	-	2,273,585	142,665
Net Change in Fund Balances	$ (613,864)	$ (404,947)	$ 115,584	$ 2,335,710	$ 902,051	$ (1,662,208)

Source: The City's Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

CITY OF WINDCREST, TEXAS

TAX REVENUE BY SOURCE
GOVERNMENTAL FUNDS

LAST SIX YEARS

(UNAUDITED)

Fiscal Year Ended	Property	Sales & Use	Hotel Occupancy	Franchise	Mixed Beverage	Total
2008	$ 1,772,601	$ 2,060,100	$ 231,238	$ 313,663	$ 19,979	$ 4,397,581
2009	2,119,007	1,926,773	163,442	417,211	18,751	4,645,184
2010	1,940,339	2,356,531	159,970	400,584	18,089	4,875,513
2011	1,936,735	2,662,547	153,690	453,851	19,188	5,226,011
2012	1,925,096	3,236,558	155,313	431,254	16,014	5,764,235
2013	1,920,111	3,729,085	166,759	432,856	16,593	6,265,404

Source: The City's Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and City Finance Department

CITY OF WINDCREST, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES
(Rate Per $100 of Assessed Values)

LAST FIVE YEARS

(UNAUDITED)

	City Direct Rates			Overlapping Rates	
Fiscal Year	General M&O	Debt Service	Total Direct	North East ISD	Bexar County
2009	0.362654	0.073573	0.436227	1.402900	0.326866
2010	0.362654	0.073841	0.436495	1.402900	0.326187
2011	0.362654	0.073841	0.436495	1.402900	0.326866
2012	0.355748	0.080747	0.436495	1.402900	0.326866
2013	0.351654	0.081316	0.432970	1.425000	0.326866

Source: The City's approved tax ordinance, North East Independent School District (NEISD) and Bexar County Comprehensive Annual Financial Reports (CAFRs).

CITY OF WINDCREST, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST FIVE YEARS

(UNAUDITED)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within The Fiscal Year of the Levy		Collection in Subsequent Years	Cumulative Collections (Current and Delinquent)	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	$ 2,051,301	$ 1,996,628	97.33%	$ 52,925	$ 2,049,553	99.91%
2010	1,989,202	1,933,373	97.19%	54,190	1,987,563	99.92%
2011	1,917,559	1,904,102	99.30%	8,862	1,912,964	99.76%
2012	1,938,139	1,927,069	99.43%	3,354	1,930,423	99.60%
2013	1,926,379	1,904,535	98.87%	-	1,910,436	99.17%

Source: Bexar County Tax Assessor Collector and City of Windcrest Finance Department
Note: Cumulative collections are shown net of adjustments by the Tax Assessor Collector.

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CITY OF WIINDCREST, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST FIVE YEARS

(UNAUDITED)

	Governmental Activities					
Fiscal Year	General Obligation Bonds	Texas Tax Notes	Capital Leases & Other	Total Primary Government	Population	Per Capita
2009	$ 2,155,000	$ 110,000	$ 568,932	$ 2,833,932	5,105	$ 555
2010	1,750,000	-	379,388	2,129,388	5,405	394
2011	1,335,000	-	1,685,574	3,020,574	5,446	555
2012	905,000	-	1,328,573	2,233,573	5,446	410
2013	460,000	-	976,109	1,436,109	5,561	258

Source: The City's long-term liabilities note section in the notes to the financial statements and US Census Data estimate.

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CITY OF WINDCREST, TEXAS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST FIVE YEARS

(UNAUDITED)

	General Bonded Debt Outstanding				
Fiscal Year	General Obligation Bonds	Texas Tax Notes	Total	Actual Taxable Value of Property	Percentage of Actual Taxable Value of Property
2009	$ 2,155,000	$ 110,000	$ 2,265,000	$ 470,160,162	0.48%
2010	1,750,000	-	1,750,000	455,648,775	0.38%
2011	1,335,000	-	1,335,000	440,712,311	0.30%
2012	905,000	-	905,000	443,961,911	0.20%
2013	460,000	-	460,000	444,818,452	0.10%

Source: The City's long-term liabilities section in the notes to the financial statements and property tax roll.

CITY OF WINDCREST, TEXAS

LEGAL DEBT MARGIN

(UNAUDITED)

Texas municipalities are not bound by any direct constitutional or statutory maximums as to the amount of general obligation bonds which may be issued; however, all local bonds must be submitted to and approved by the State Attorney General. It is the established practice of the Attorney General not to approve a prospective bond issue if it will result in the levy of a tax for bonded debt of over $1.00 for cities under a population of 5,000 or $1.50 for the cities over 5,000 in population. The City's charter restricts tax levy to no more than $1.25 per $100 of assessed valuation for payment of debt.

Taxable Value, Property		$ 444,818,452
Debt Limit - 10% of Taxable Value		$ 44,481,845
Amount of Debt Applicable to Debt Limit:		
Total Bonded Debt	$ 460,000	
Less Fund Balance in Debt Service Fund	(5,171)	
Total Amount of Debt Applicable to Debt Limit		454,829
Legal D		$ 44,027,016

Source: The City's long-term liabilities section in the notes to the financial statements and Governmental Funds Balance Sheet.

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CITY OF WINDCREST, TEXAS

REPORT ON THE CONDUCT OF AUDIT

For The Year Ended September 30, 2013

DRAFT

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas (the City) as of and for the year ended September 30, 2013, and have issued our report thereon dated April 16, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

- the conduct of our audit (Parts I – VIII),

- internal control and other matters (Part IX),

This letter does not affect our report dated April 16, 2014, on the financial statements of the City. Our comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve the internal control structure and ensure compliance with state requirements.

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

We would like to take this opportunity to acknowledge the courtesy and assistance extended by the personnel of the City during the course of our audit.

April 16, 2014

DRAFT

CITY OF WINDCREST, TEXAS

REPORT ON THE CONDUCT OF AUDIT

For the Year Ended September 30, 2013

PAGE

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I. The Auditors' Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated October 13, 2013, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas tested.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

II. Qualitative Aspects of Accounting Practices

Accounting Policies
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note I to the financial statements.

We noted no transactions entered into by the City during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements are depreciation, and the allowance for uncollectible receivables. Following are the bases used by management for such estimates:

- depreciation is based on estimated useful lives of the respective capital asset class;
- allowance for uncollectible municipal court fines receivable represents 90% of the warrants receivable balance outstanding.
- allowance for uncollectible property taxes receivable represents receivables that have been outstanding for 4 years or more at year end.

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

Financial Statement Disclosures
Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The financial statement disclosures are neutral, consistent, and clear.

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III. Difficulties Encountered in Performing the Audit

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

IV. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. These audit adjustments, not including adjustments made for the Corporation, had the net effect of decreasing liabilities and expenditures by $73,584.

V. Disagreements with Management

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

VI. Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 16, 2014.

VII. Management Consultations with Other Independent Accountants

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

VIII. Other Issues

Other Information in Documents Containing Audited Financial Statements
Our responsibility for certain supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

IX. Internal Control and Other Matters

PRIOR YEAR COMMENTS

All prior year comments were satisfactorily resolved except as follows:

Capital Assets

Our review of internal controls over capital assets indicated the following:

- The capital asset policy does not identify the different types of capital asset classes (i.e. land, buildings, etc.) which are considered capital assets or their useful lives.
- A physical count of capital assets was not performed in the current year and staff is unaware of the date the latest one occurred. As a result, the capital asset subsidiary list may not include all capital assets and may include items that are no longer present.
- Useful lives for furniture and equipment, including vehicles, may not be reasonable since a significant portion of these assets are fully depreciated and yet are still in use.

We recommend the City:

- Include the various capital asset classes and their descriptions and useful lives in the City's asset policy.
- Perform a complete physical inventory count of capital assets at least every two years and reconcile the subsidiary list to the control accounts.
- Review the useful lives of asset classes to ensure the useful lives are reasonable.

Management's Response

A capital asset policy was drafted and presented before City Council. The City Council tabled it until a future date.

Staff has completed a review of the capital assets and identified the items to be updated, or removed once an auction occurs.

Review of the useful lives in the INCODE software program will be reviewed against the capital asset policy once it is approved by City Council.

Payroll

Our testing of 25 payroll transactions indicated the following:

- Various types of extra wages are paid to employees but are not indicated in the pay plan.
- One instance an employee was paid less than the amount indicated as the minimum in the pay plan.
- Five instances the payroll specialist did not sign off, indicating approval, on the personnel action forms.
- One instance the appropriate level of management did not indicate approval on the employee personnel action form.

Staff indicated the pay plan has not been updated for a number of years and do not consider the employee identified above to have been underpaid.

We recommend the following:

- The City should update its pay plan to include all employee positions and type of pay, including but not limited to stipends, extra pay, etc.
- Ensure that a properly approved personnel action form is completed showing pay which coincides with the Council approved pay plan.

Management's Response

The Personnel Policy is under review and re-write. The pay plan is not in the revised drafted personnel policy. Management believes that the pay plan has been included annually in the approved budget thru the Personnel worksheet for each department.

Information Technology

Our review of safeguard controls over information technology indicated that the City does not have a disaster recovery plan which provides for a comprehensive process for the City to effectively recover its mission-critical functions.

We recommend the City develop a disaster recovery plan (DRP) for information technology and for the City as a whole. The State of Texas Department of Information Resources (website www.dir.texas.gov/security/policy/pages/businesscontinuityplanningguidelines.aspx) provides information and resources the City may find useful in developing its own DRP.

Management's Response

A new server was purchased but not totally installed prior to September 30, 2013. Since then the data recovery is in place to get IT related items back in operations quickly after a disaster. Currently the Chief of Police who is our emergency manager is working out the transition phases from this location to another in the event of a disaster.

Public Funds Investment Act

Our testing for compliance with Chapter 2256 of the Texas Government Code, the Public Funds Investment Act (PFIA) noted that the City's investment policy was not provided to the financial institutions for review.

We recommend that the City receive acknowledgment from investment brokers that they have received and reviewed a copy of the City's investment policy.

Management's Response

The Municipal Finance Officer will send out, track and ensure all acknowledgements are received from investment brokers once the new Investment Policy is approved thru Council.

Disbursements

Based on our review of thirty (30) expenditures, we noted the following exceptions:

- One instance the purchase order was not properly approved.
- One instance an employee was overpaid for medical reimbursement. The City subsequently received reimbursement after the issue was reported to them.
- One instance in which an invoice was not available for review.

We recommend the following:

- Ensure that all purchase orders follow the approval path and evidence of approval is properly designated.
- Implement a secondary review process for medical reimbursements.
- Retain all invoices and other documentation necessary to substantiate purchases.

Management's Response

Implemented. Finance Staff and Municipal Finance Officer are reviewing all expenditures prior to checks being cut.

DRAFT

Draft
for Council Input
June 11th & 12th

Fiscal Year 2014-15

Proposed Annual Budget

and

Plan for Municipal Services

FILED WITH THE CITY SECRETARY

Month Day, 2014

Updated Month Day, 2014

City of Windcrest, Texas

List of Principal Officials

City Council

Alan E. Baxter - Mayor

Council Members by Place:

Gerd Jacobi - Place 1
Jim Shelton - Place 2
Pamela Dodson - Place 3, Mayor Pro Tem
James McFall - Place 4
John Gretz - Place 5

City Staff

Rafael Castillo Jr., City Manager
Sarah Mangham, Municipal Finance Officer, CGFO
Kelly Rodriguez, City Secretary
Michael Brenan, City Attorney
Steve Takas, Municipal Judge
Tom Garcia, Public Works
Chief Al Ballew - Police
Acting Chief Erick Vargas – Fire

CITY OF WINDCREST, TEXAS
PROPOSED ANNUAL BUDGET AND PLAN OF MUNICIPAL SERVICES
FISCAL YEAR 2013-2014
TABLE OF CONTENTS

Mayor, Council, and Windcrest Citizens.

We are hoping to submit this annual budget once approved to GFOA (Government Finance Officer Association) to be reviewed for the Distinguished Budget Presentation Award.

The table of contents will be updated on the final approved document.

Each section has it own tab or bookmark.

Sorry for the inconvience.

Sarah

Mayor, Council, and Windcrest Citizens.

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Sarah

CITY OF WINDCREST, TEXAS
FUND SUMMARY
FISCAL YEAR 2014-15 BUDGET
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Beginning Fund Balance	Proposed Revenues	Expenditures / Transfer Outs		Ending Fund Balance
General Fund	2,222,671.00	5,817,597.00	5,606,937.00	**	2,433,331
Garbage Fund	156,049.00	750,745.00	896,307.00		10,487
Debt Service Fund	-	-	-		-
Asset Seizure Fund (Federal)	347.00	-	-		347
Asset Seizure Fund (State)	(1,226.00)	1.00	2,000.00		(3,225)
County Fire Contribution Fund	25,626.00	21,079.00	32,216.00		14,489
School Crossing Guard Fund	25,970.00	5,384.00	26,000.00		5,354
Police Donations Fund	3,744.00	1.00	2,000.00		1,745
Police Education Training Fund	5,723.00	2,601.00	4,000.00		4,324
Roosevelt Scholarship Fund	4,093.00	-	3,500.00		593
Health Reimbursement Account	60,200.00	70,000.00	130,200.00		-
Court Technology Fund	51,703.00	14,386.00	-		66,089
Court Building Security Fund	1,204.00	17,827.00	-		19,031
Hotel Occupancy Tax Fund	95,650.00	153,997.00	186,847.00		62,800
Friends to Animal Control Fund	7,952.00	10,000.00	4,000.00		13,952
EDC***	111,375.00	487,868.00	464,070.00		135,173
WCCPD	272,432.00	623,562.00	646,112.00		249,882
Street Fund (CIP)	(156,686.00)	441,739.00	-	**	285,053
Total:	**2,886,827.00**	**8,416,787.00**	**8,004,189.00**		**3,299,425.00**

****Transfer 724,972 from General Fund Balance to Streets CIP Fund to cover construction costs in FY 2013-14.**

CITY OF WINDCREST, TEXAS
FUND SUMMARY
FISCAL YEAR 2013-14 BUDGET
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Beginning Fund Balance	Proposed Revenues	Expenditures	Ending Fund Balance
General Fund	3,110,307.00	5,765,407.00	6,653,043.00	2,222,671
Garbage Fund	179,773.00	872,583.00	896,307.00	156,049
Debt Service Fund	1,133.00	476,584.00	477,717.00	-
Asset Seizure Fund (Federal)	347.00	-	-	347
Asset Seizure Fund (State)	5,644.00	-	6,870.00	(1,226)
County Fire Contribution Fund	21,163.00	21,079.00	16,616.00	25,626
School Crossing Guard Fund	30,586.00	5,384.00	10,000.00	25,970
Police Donations Fund	5,644.00	100.00	2,000.00	3,744
Police Education Training Fund	7,122.00	2,601.00	4,000.00	5,723
Roosevelt Scholarship Fund	4,093.00	-	-	4,093
Health Reimbursement Account	-	130,200.00	70,000.00	60,200
Court Technology Fund	40,917.00	14,386.00	3,600.00	51,703
Court Building Security Fund	30,562.00	10,808.00	40,166.00	1,204
Hotel Occupancy Tax Fund	127,550.00	153,947.00	185,847.00	95,650
Friends to Animal Control Fund	1,952.00	10,000.00	4,000.00	7,952
EDC***	385,967.00	487,868.00	762,460.00	111,375
WCCPD	214,627.00	623,562.00	565,757.00	272,432
Street Fund (CIP)	(3,500.00)	1,166,814.00	1,320,000.00	(156,686)
Total:	**4,163,887.00**	**9,741,323.00**	**11,018,383.00**	**2,886,827.00**

ORDINANCE NO. ____________

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF WINDCREST FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING ON SEPTEMBER 30, 2015; 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.

WHEREAS, a budget for operating the municipal government of City of Windcrest for the fiscal year October 1, 2014, to September 30, 2015, has been prepared in accordance with Chapter 102 of the Texas Local Government Code for the City of Windcrest, Texas; and

WHEREAS, said budget has been submitted to the City Council in accordance with the Local Government Code; and

WHEREAS, public notice of a public hearing upon this budget has been duly and legally made as required by the Local Government Code; and

WHEREAS, said public hearing on the Proposed Budget has been held; and

WHEREAS, the City's Proposed Budget has been amended in accordance with the Local Government Code; and

WHEREAS, a public hearing has been had upon said amendments to the Proposed Budget and, after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures as presented, it is the consensus of opinion that the budget as considered and amended at said hearings should be approved and adopted.

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

SECTION 1.

That the City Council of the City of Windcrest ratifies, approves and adopts the budget as finally considered for the fiscal year of October 1, 2014, to September 30, 2015, a copy of which shall be filed with the office of the City Secretary and with the Bexar County Clerk and which shall also be posted on the City's Internet Website, and which is incorporated herein for all intents and purposes.

SECTION 2.

That the appropriations for the 2014-2015 fiscal year for the different administrative units and purposes of the City of Windcrest, Texas be fixed and determined for said fiscal year in accordance with the expenditures shown in said budget, and that the distribution and division of said appropriations be made in accordance with said budget including such amounts shown for providing for sinking funds for payment of the principal and interest and the retirement of the bonded debt of the City of Windcrest.

SECTION 3.

That should any part, portion, or section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, or sections or parts of section of this ordinance, which provisions shall be, remain and continue to be in full force and effect.

SECTION 4.

That all ordinances and appropriations for which provision has heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

SECTION 5.

That this ordinance shall take effect and be in full force and effect from and after its passage and approval according to law.

PASSED, APPROVED AND ADOPTED this ____th day of September, 2014, 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.

____
Alan Baxter, Mayor

ATTEST:

____
Kelly Rodriguez, City Secretary

CITY OF WINDCREST, TEXAS
FUND SUMMARY
FISCAL YEAR 2014-15 BUDGET
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Beginning Fund Balance	Proposed Revenues	Expenditures / Transfer Outs		Ending Fund Balance
General Fund	2,222,671.00	5,943,529.00	5,575,868.00	**	2,590,332
Garbage Fund	156,049.00	750,745.00	896,307.00		10,487
Debt Service Fund	-	-	-		-
Asset Seizure Fund (Federal)	347.00	-	-		347
Asset Seizure Fund (State)	766.00	-	-		766
County Fire Contribution Fund	25,626.00	21,079.00	32,216.00		14,489
School Crossing Guard Fund	25,970.00	5,384.00	26,000.00		5,354
Police Donations Fund	3,744.00	1.00	2,000.00		1,745
Police Education Training Fund	5,723.00	2,601.00	4,000.00		4,324
Roosevelt Scholarship Fund	4,093.00	-	3,500.00		593
Health Reimbursement Account	60,200.00	70,000.00	130,200.00		-
Court Technology Fund	51,703.00	14,386.00	-		66,089
Court Building Security Fund	1,204.00	17,827.00	-		19,031
Hotel Occupancy Tax Fund	95,650.00	153,997.00	186,847.00		62,800
Friends to Animal Control Fund	4,060.00	10,000.00	4,000.00		10,060
EDC***	111,375.00	487,868.00	464,070.00		135,173
WCCPD	272,432.00	623,562.00	646,112.00		249,882
Street Fund (CIP)	1,322.00	441,739.00	-	**	443,061
Total:	**3,042,935.00**	**8,542,718.00**	**7,971,120.00**		**3,614,533.00**

****Transfer 724,972 from General Fund Balance to Streets CIP Fund to cover construction costs in FY 2013-14.**

CITY OF WINDCREST, TEXAS
FUND SUMMARY
FISCAL YEAR 2013-14 BUDGET
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Beginning Fund Balance	Proposed Revenues	Expenditures	Ending Fund Balance
General Fund	3,110,307.00	5,765,407.00	6,653,043.00	2,222,671
Garbage Fund	179,773.00	872,583.00	896,307.00	156,049
Debt Service Fund	5,171.00	471,414.00	476,585.00	-
Asset Seizure Fund (Federal)	347.00	-	-	347
Asset Seizure Fund (State)	5,413.00	-	4,647.00	766
County Fire Contribution Fund	21,163.00	21,079.00	16,616.00	25,626
School Crossing Guard Fund	30,586.00	5,384.00	10,000.00	25,970
Police Donations Fund	5,644.00	100.00	2,000.00	3,744
Police Education Training Fund	7,122.00	2,601.00	4,000.00	5,723
Roosevelt Scholarship Fund	4,093.00	-	-	4,093
Health Reimbursement Account	-	130,200.00	70,000.00	60,200
Court Technology Fund	40,917.00	14,386.00	3,600.00	51,703
Court Building Security Fund	30,562.00	10,808.00	40,166.00	1,204
Hotel Occupancy Tax Fund	127,550.00	153,947.00	185,847.00	95,650
Friends to Animal Control Fund	(1,940.00)	10,000.00	4,000.00	4,060
EDC***	385,967.00	487,868.00	762,460.00	111,375
WCCPD	214,627.00	623,562.00	565,757.00	272,432
Street Fund (CIP)	(3,500.00)	1,166,814.00	1,161,992.00	1,322
Total:	**4,163,802.00**	**9,736,153.00**	**10,857,020.00**	**3,042,935.00**

RESOLUTION NUMBER ________

A RESOLUTION RATIFYING THE RECENTLY ADOPTED BUDGET.

WHEREAS, the City of Windcrest adopted its Budget for fiscal year 2014-2015; and

WHEREAS, Local Government Code Section 102.007 (c) requires the City to ratify the Budget by a separate vote;

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

1. The recently adopted Budget for fiscal year 2014-2015 containing a property tax increase that raises more revenue from property taxes than was raised from property taxes in the previous year is hereby ratified.

DULY PASSED AND APPROVED, on the __th day of September, 2014 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

____
Alan Baxter, Mayor

ATTEST:

____
Kelly Rodriguez, City Secretary

ORDINANCE NO. ____________

AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF WINDCREST, TEXAS, FOR THE 2013 TAX YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WINDCREST FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING ON SEPTEMBER 30, 2014; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED INCLUDING PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED DEBT OF THE CITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Chief Appraiser of the Bexar County Tax Appraisal District has prepared and certified the appraisal roll of the City of Windcrest, Texas, said roll being that portion of the approved appraisal roll of the Bexar County Tax Appraisal District which lists property taxable by the City of Wincrest, Texas; and

WHEREAS, the Tax Assessor and Collector of Bexar County has performed the statutory calculations required by Section 26.04 of the Texas Tax Code, and has published the effective tax rate, the rollback tax rate, an explanation of how they were calculated, and has fulfilled all other requirements for publication as contained in Section 26.04(e) of the Texas Tax Code, in a manner designed to come to the attention of all residents of said City and has submitted said rates to the City Council of said City prior to the regular City Council meeting of September __th 2014; and

WHEREAS, the City Council has complied with all applicable requirements of the Texas Tax Code prior to the setting of the tax rate for said City for 2014.

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

SECTION 1.

That the tax rate of the City of Windcrest, Texas for the tax year 2014 be, and is hereby, set at $_____on each one hundred dollars ($100) of the taxable value of real and personal property not exempt from taxation by the constitution and laws of this state situated within the corporate limits of said City.

SECTION 2.

That there is hereby levied for the tax year 2013 upon all real and personal property not exempt from taxation by the constitution and laws of this state situated within the corporate limits of said City, and there shall be collected for the use and support of the municipal government of the City of Windcrest, Texas, to provide a sinking fund for the retirement of the bonded debt of said City and to provide for permanent improvements in said City, and said tax, so levied and collected, shall be apportioned to the specific purposes hereinafter set forth; to-wit:

- For the payment of current expenses and to be deposited in the general fund (for the purposes of maintenance and operations) _____cents on each one hundred dollars ($100) of the taxable value of such property; and,

SECTION 3.

That the Bexar County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of said City employing the above tax rate.

SECTION 4.

That the Municipal finance Officer of said City shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended.

SECTION 5.

That monies collected pursuant to this Ordinance shall be expended as set forth in the City of Windcrest's FY 2013-2014 Annual Budget.

SECTION 6.

That all monies collected which are not specifically appropriated shall be deposited in the general fund.

SECTION 7.

That this ordinance shall take effect and be in full force and effect from and after its passage and approval according to law.

PASSED, APPROVED AND ADOPTED this ___th day of September, 2014, 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.

____
Alan Baxter, Mayor

ATTEST:

____
Kelly Rodriguez, City Secretary

ORDINANCE NO. _________

AN ORDINANCE SETTING FEES FOR VARIOUS CITY SERVICES AND CONSOLIDATING THOSE FEES FOR CONVENIENCE; AMENDING VARIOUS CITY ORDINANCES; AND CONTAINING A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, the City of Windcrest has adopted numerous ordinances that provide for various fees and charges that are subject to change from time to time; and

WHEREAS, the City has determined that it would be convenient to consolidate those fees in one ordinance that can be reviewed and amended as needed from time to time; and

WHEREAS, the City has adopted a budget for the upcoming fiscal year that incorporates the fees and charges specified herein; and

WHEREAS, the City has determined that the fees and charges specified herein are reasonable, necessary, fair and designed to fund the various activities to which they pertain; and

WHEREAS, the City has conducted a public hearing at which the fees imposed herein were made known to the public and the governing body; and

WHEREAS, the City has determined that the fees set forth herein will promote the health, safety, and welfare of the citizens of Windcrest; and

WHEREAS, this ordinance was adopted at a meeting of the Windcrest City Council held in strict compliance with the Texas Open Meetings Act at which a quorum of the City Council was present and voting;

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

SECTION 1. Rates Imposed.

The City hereby adopts the Fee Schedule attached as Exhibit "A" hereto and imposes the fees set forth therein upon the services, activities, events, materials, and supplies that are described therein. These rates shall be collected by the City in accordance with the various City ordinances that more particularly describe each of the fees.

SECTION 2. Ordinances Amended.

Each City ordinance that originally provided a fee, charge, or fine that is mentioned on Exhibit "A" is hereby amended as shown on Exhibit "A."

SECTION 3. Severability.

Should any portion or part of this ordinance be held for any reason invalid or unenforceable by a court of competent jurisdiction, the same shall not be construed to affect any other valid portion hereof, but all valid portions hereof shall remain in full force and effect.

SECTION 4. Effective Date.

This Ordinance shall be effective upon its passage.

PASSED AND APPROVED THE __th day of September, 2014.

CITY OF WINDCREST, TEXAS

By: ______________________________
Alan Baxter, Mayor

ATTEST:

____
Kelly Rodriguez, City Secretary

Attachment A

City of Windcrest
Fee Schedule
Fiscal Year 2012-13
Ordinance 2013-691(O)

Building and Building Code	
Residential Remodels	
Foundation	$5.00
Driveways	$5.00
Sidewalks	$5.00
Re-roofs	$5.00
Fences	$5.00
Assessory Buildings	$5.00
Other remodel not listed below	$5.00
Building Permit Fees	
$500 or less of total value of construction	$24
$501 to $2,000 of total value of construction	$23.50 + $3.05 for each hundred or fraction thereof over $500.00
$2,001 to $25,000 of total value of construction	$69.25 + $14.00 for each thousand or fraction thereof over $2,000.00
$25,001 to $50,000 of total value of construction	$391.75 + $10.10 for each thousand or fraction thereof over $25,000.00
$50,001 to $100,000 of total value of construction	$643.75 + $7.00 for each thousand or fraction thereof over $50,000.00
$100,001 to $500,000 of total value of construction	$993.75 + $5.60 for each thousand or fraction thereof over $100,000.00
$500,001 to $1,000,000 of total value of construction	$3,233.75 + $4.75 for each thousand or fraction thereof over $500,000.00
$1,000,000 and higher of total value of construction	$5,608.75 + $3.65 for each thousand or fraction thereof over $1,000,000.00
Re-Roof	$50
Curb cuts	$50
Certificate of Occupancy (Non-Refundable)	$100
Variance Request	$150
Moving Permit	$100
Demolition Permit	$50.00 for the first 1,000 square fee + $0.50 per square foot over 1,000 square feet
Plan Checking Fee	Fee shall be equal to 1/2 of the building permit fee. Such plan checking fee is in addition to the permit fee.
Non-Compliance Fee	Where work for which a permit is required started or proceeds prior to obtaining said permit, the fees herein specified shall be doubled, but the payment of such double fee shall not relieve any person from fully complying with the requirements of the code in the execution of the work nor from any other penalties prescribed herein. A fee of $100.00 shall be assessed for any proceeding with any work without having an appoved inspection at the required stage of construction.
Re-Inspection Fee (for failed inspections	$75.00 per failed inspection
Failure to correct Code Violations	$100.00

Plumbing Permits	
Plumbing Permits Base Fee	$30.00 Plus
Water Softener	$5.00
House Sewer	$5.00
Water Heater	$15.00
Gas Test	$5.00 for one to four outlets + $1,00 for each additional outlet.
Fuel tanks	$25.00 for -0- to 1,000 gallons and $35.00 for 1,001 and over gallons
Fixture or Trap Repair	$5.00
New fixtures	$10.00 each fixture
Water line	$5.00
Grease Trap	$30
Shower Pan	$30
Vacuum Breakers	$5.00 for up to five, $2.00 each additional breaker over five
Irrigation/Sprinklers/Fire System	$1.00 per head $5.00 for one to four outlets, inclusive, and $1.00 for each additional unit.
Water Piping	$5.00
Fire Sprinkler System	$1.50 per head

HVAC / Mechanical Permit Fee	$30.00 + $10.00 for the first $1,000 or fraction thereof, of valuation of the installation plus $10.00 for each additional $1,000 or fraction thereof.

Electrical Permit Fee - Base Fee	$30.00 +
Swimming Pool	$45
Temporary Meter Loop	$30
First 20 fixtures	25.00 + $.06 for each additional (includes receptacle, switch and outlets)
Signs	$30

Alarm Permits	
3 or less False Alarms within perceeding 12 Months	$0
4 or 5 False Alarms within perceeding 12 Months	$50
6 or 7 False Alarms within perceeding 12 Months	$75
8 or more False Alarms within perceeding 12 Months	$100

Attachment A

City of Windcrest
Fee Schedule
Fiscal Year 2012-13
Ordinance 2013-691(O)

Garage Sale	
Garage Sale Permit	$10
Estate Sale Permit	$25
Animal Control	
Pet Tag -- Sterilized and Microchipped	Free
Pet Tag -- Sterilized	$5
Pet Tag -- Not Sterilized	$10
Duplicate Pet Tag	$2
1st Time Dog is reclaimed	$0 Warning and free ride home, 1 dog per address
2nd Time Dog is reclaimed	$35
3rd Time Dog is reclaimed	$75
4th Time Dog is reclaimed & subsequent times	$200
The owner will also pay all boarding fees	
Dog(s) captured not having registed with the City an additional	$10
No proof of vaccination cost will be paid by owner	
Other Fees & Citations:	
Inadequate care and shelter	Citation
Improper animal transport	Citation
Animal cruelty	Citation
Dog off lease	Citation
Deposits	
Rabies Vaccination:	$50
Sterilization:	
Male Cat	$75
Female Cat	$90
Male Dog	$75
Female Dog	$90
Notary Fees	
Protesting a bill or not for non-acceptance or non-payment, register & seal	$0.00
Each notice of protest	$0.00
Protesting in all other cases	$0.00
Certificate and seal to a protest	$0.00
Taking the acknowledgment or proof of any deed or other instrument in writing, for registration, including certificate and seal:	
(1) for the first signature	$0.00
(2) for each additional signature	$0.00
Administering an oath or affirmation with certificate and seal	$0.00
All certificates under seal not otherwise provided for	$0.00
Copies of all records, and papers in the Notary Public's Office, for each page	$0.00
Taking the depositions of witnesses, for each 100 words	$0.00
Swearing a witness to a deposition, certificate, seal, and other business connected with taking the deposition	$0.00
All notarial acts not provide for	$0.00
Charges for Public Information Request	
Standard Paper Copy	$0.10
Nonstandard Copy	
Diskette	$1.00
Magnetic Tape	actual cost
Data Cartridge	actual cost
Tape Cartridge	actual cost
Rewritable CD	$1.00
Non-Rewritable CD	$1.00
Digital Video Disc	$1.00
JAZ Drive	actual cost
Other Electronic Media	actual cost
VHS Video Cassette	$2.50
Audio Cassette	$1.00
Oversize Paper Copy (e.g. 11x17, greenbar, ect...)	$0.50

City of Windcrest
Fee Schedule
Fiscal Year 2012-13
Ordinance 2013-691(O)

Attachment A

Swimming Pool Fees	
Daily Fee	$3.00
Resident:	
Single	$60.00
Couple	$90.00
Family	$120.00
Swim Lessons 2week 1hour daily session	$40.00
Non-Resident:	
Single	$125.00
Couple	$145.00
Family	$170.00
Swim Lessons 2week 1hour daily session	$50.00
Swim Team	
1 Participant in Family	$86.00
Each additional member of the Family	$76.00
Pool Parties	
3 hours	
10-25 guests	$100.00
Additional hours -(per Hour)	$30.00
26-50 guests	$125.00
Additional hours -(per Hour)	$30.00
51-75 guests	$197.50
Additional hours -(per Hour)	$37.50
76-100 guests	$245.00
Additional hours -(per Hour)	$45.00
Camps, daycares, other type organizations	
Per Person	$2.00
Civic Center Fees	
Windcrest Resident:	
	$50 per hour minimum 4 hour rental
	$100.00
	$100-Refundable after event
	$35 per hour
	$25 per hour (this can be deducted from deposit)
Non-Resident:	
	$300-Refundable after event
	$1,200.00
	$35 per hour
Schools and Churches receive the Windcrest Resident Rate	
Civic Clubs	
	$25 per meeting
	$50 for banquet/fundraiser event
	No Cleaning Fee
	$25 per hour
*Security Fee is only paid when an event will be serving alcohol.	
Vehicle Storage Fees	
Small (size 8'x15')	$120
Medium (size 10'x20')	$180
Large (size 12'x33')	$240
Large (size 12'x33') with Electricity	$300
X-Large (size 12'x40')	$312
X-Large (size 12'x40') with Electricity	$372
Deposit	$50

FY 2013-14 Sanitation Rates

Type		2013/14	Council Reduction to Residential Rate	Revised 2013-14
Residential 6 Month Rate		112.32	25%	84.24
Size	Freq			
2yd	1	61.06		
	2	111.81		
	3	162.53		
	4	213.24		
	5	263.97		
	6	314.70		
3yd	1	66.99		
	2	122.68		
	3	178.32		
	4	233.96		
	5	289.59		
	6	345.22		
4yd	1	72.99		
	2	133.55		
	3	194.09		
	4	254.67		
	5	315.20		
	6	375.77		
6yd	1	100.93		
	2	178.28		
	3	255.93		
	4	316.73		
	5	370.94		
	6	457.48		
8yd	1	119.54		
	2	203.08		
	3	284.11		
	4	351.97		
	5	449.78		
	6	540.37		
10yd	1	156.74		
	2	249.62		
	3	345.13		
	4	438.49		
	5	534.02		
	6	627.36		
30yd	container			
	container &			
	compactor			
	per pick up			
40yd	container			
	container &			
	compactor			
	per pick up			
hand				
pick up	1	21.76		
	2	36.90		
	on call	33.07		

Call for Pricing

what the City Charges

what allied waste is charging

AD VALOREM TAXES ANALYSIS
ESTIMATE OF AD VALOREM TAX REVENUE
AND PROPOSED DISTRIBUTION OF COLLECTIONS
BASED ON PRELIMINARY TOTALS DATED 05/29/14

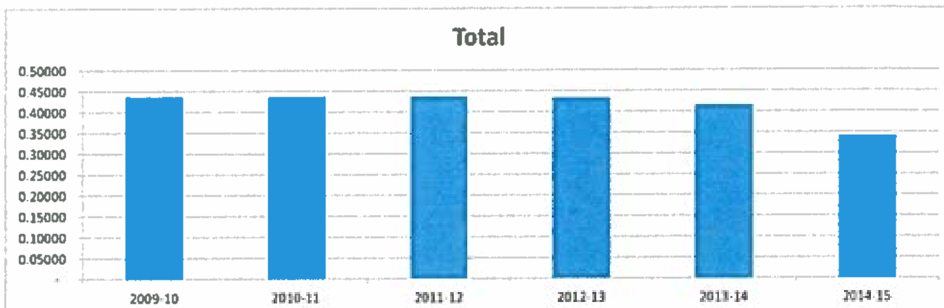
Taxable Assessed Valuation	$482,007,688		Taxes under Review
Less TIF	$0		8,907,759.00
Net Taxable Assessed Valuation	$482,007,688		$4,453,879 50
Proposed Tax Rate of $100 Valuation	0 340900		
Gross Revenue from Taxes	$1,643,164		
Estimated Percent of Collections	99%		new values
Estimated Funds from Tax Levy	$1,626,620		2,179,300.00

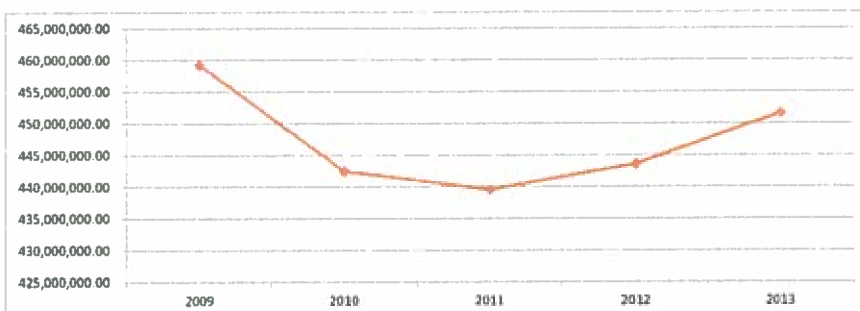
PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS	1,855,986 00	$	0 386802	Estimated Effective
	1,643,015 00	$	0 345900	Estimated Rollback

	% of Total	Tax Rate	Collections
General Fund (Operations and Maintenance)	100.00%	-	$1,626,620

COMPARISON OF PREVIOUS YEARS TAX RATES AND PROPERTY VALUE ANALYSIS

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund (Operations & Maintenance)	0 362654	0 362654	0 354785	0 351654	0 335127	0 340900
Interest & Sinking	0 073841	0 073841	0 081710	0 081316	0 080104	0 000000
Total	0 436495	0 436495	0 436495	0 432970	0 415231	0 340900





	Year	Assessed Value	Percentage Decrease	Amount Collected	Percentage Collected	Percentage Collected
	2009	459,234,560	n/a	1,933,373	97 19%	97.19%
	2010	442,447,015	-3 66%	1,964,949	98 03%	98.03%
	2011	442,928,797	0 11%	1,914,028	101 02%	101 02%
	2012	443,554,552	0.14%	1,902,329	100 92%	100 92%
Projected as of July 22, 2014	2013	451,628,601	1 82%	-	99 00%	99 00%
Proposed	2014	482,007,688				

City of Windcrest, Texas
Personnel Schedule

POSITION TITLE	FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14
CITY MANAGEMENT					
CITY MANAGER	1.00	1.00	1.00	1.00	1.00
ASSISTANT CITY MANAGER	1.00	-	-	-	-
SUBTOTAL FTEs	2.00	1.00	1.00	1.00	1.00
SPECIAL SERVICES					
PUBLIC AFFAIRS/PR/MARKETING EVENT SPECIALIST	-	-	1.00	1.00	1.00
SUBTOTAL FTEs	-	-	1.00	1.00	1.00
ADMINISTRATION					
CITY SECRETARY	1.00	1.00	1.00	1.00	-
CITY SECRETARY / COURT CLERK					0.34
ADMINISTRATIVE SECRETARY II	1.00	1.00	1.00	1.00	1.00
ADMIN RECORDS CLERK	1.00	1.00	1.00	0.50	1.00
ADMINISTRATIVE ASSISTANT	-	-	-	-	-
ADMINISTRATIVE ASSISTANT / ASST CITY SEC	-	-	-	-	1.00
SUBTOTAL FTEs	3.00	3.00	3.00	2.50	3.34
COURTS / WARRANT SERVICE					
COURT CLERK / CITY SECRETARY	1.00	1.00	1.00	1.00	0.33
COURT CLERK / ASST. CITY SECRETARY	1.00	1.00	1.00	1.00	-
ASST. COURT CLERK	1.00	1.00	1.00	1.00	1.00
WARRANTS CLERK	1.00	0.50	0.50	1.00	1.00
WARRANTS CORPORAL	-	-	-	-	1.00
WARRANT OFFICER	1.00	1.00	1.00	1.50	1.00
SUBTOTAL FTEs	5.00	4.50	4.50	5.50	4.33
FINANCE					
MUNICIPAL FINANCE OFFICER	1.00	1.00	-	-	-
ASSISTANT FINANCE OFFICER	1.00	1.00	1.00	-	-
PAYROLL CLERK	1.00	0.50	0.50	-	-
PURCHASER/EDC	-	-	-	-	0.50
ACCOUNTANT IV	-	-	-	1.00	-
ACCOUNTANT I	-	-	-	1.00	2.00
P/T PAYROLL AND AP CLERK	-	-	-	0.50	-
SUBTOTAL FTEs	3.00	2.50	1.50	2.50	2.50
POST OFFICE					
POSTAL CLERK	1.00	1.00	-	1.00	1.00
ADMIN RECORDS CLERK	-	-	-	-	-
POSTAL CLERK (3 PART-TIME)	1.00	1.00	0.50	-	-
SUBTOTAL FTEs	2.00	2.00	0.50	1.00	1.00
ADMINISTRATION					
SUBTOTAL FTEs	13.00	12.00	9.50	11.50	11.17
POLICE					
CHIEF OF POLICE	1.00	1.00	1.00	1.00	1.00
ASST CHIEF	-	-	-	1.00	-
PATROL COMMANDER - LT	1.00	1.00	1.00	1.00	1.00
CID COMMANDER - DETECTIVE LT	-	-	-	-	1.00
CID COMMANDER - DETECTIVE SGT	1.00	1.00	1.00	1.00	-
PATROL - SGT	1.00	1.00	1.00	1.00	1.00
CID DETECTIVE CORPORAL	1.00	1.00	1.00	1.00	1.00
PATROL SUPERVISOR CORPORAL	1.00	1.00	1.00	3.00	2.00
PATROL OFFICER	10.50	10.50	9.00	10.50	12.00
RECORDS MANAGER	1.00	1.00	1.00	1.00	1.00
COMMUNICATIONS MANAGER	1.00	1.00	1.00	1.00	-
ASSIST COMM/RECORDS ADMIN	1.00	1.00	1.00	1.00	1.00
DISPATCHER	3.00	3.00	3.00	2.00	3.00
ADMIN ASSISTANT	-	-	-	-	1.00
SUBTOTAL FTEs	22.50	22.50	21.00	24.50	25.00
WCCPD					
K-9 CORPORAL	-	-	-	-	1.00
K-9 OFFICER	1.00	1.00	1.00	1.00	-
CID OFFICER	1.00	1.00	1.00	1.00	1.00
COMMUNICATIONS MANAGER	-	-	-	-	1.00
DISPATCHER	1.00	1.00	2.00	2.00	2.00
RECORDS CLERK	1.00	1.00	-	-	-
SUBTOTAL FTEs	4.00	4.00	4.00	4.00	4.00

City of Windcrest, Texas
Personnel Schedule

POSITION TITLE	FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14
ANIMAL CONTROL					
ANIMAL CONTROL WARDEN, PUBLIC WORKS TECHNICIAN II	1.00	1.00	1.00	1.00	1.00
PUBLIC WORKS TECHNICIAN II / ANIMAL CONTROL OFFICER	-	-	0.50	0.50	0.50
SUBTOTAL FTEs	1.00	1.00	1.50	1.50	1.50
CODE COMPLIANCE					
BUILDING INSPECTOR	1.00	1.00	-	-	-
CODE COMPLIANCE OFFICER/PATROL OFFICER	1.00	1.00	1.00	1.00	1.00
SUBTOTAL FTEs	2.00	2.00	1.00	1.00	1.00
POLICE DEPARTMENTS					
SUBTOTAL FTEs	29.50	29.50	27.50	31.00	31.50
FIRE					
FIRE FIGHTER, VOLUNTEER CHIEF	1.00	1.00	1.00	1.00	1.00
FIRE DEPTMENT ADMIN ASST	1.00	1.00	1.00	1.00	1.00
FIRE INSPECTOR	1.00	-	-	-	-
STATION MAINTENANCE TECHNICIAN	0.50	0.50	0.50	0.50	0.50
SUBTOTAL FTEs	3.50	2.50	2.50	2.50	2.50
TAKAS PARK CIVIC CENTER					
CIVIC CENTER COORDINATOR	-	-	-	-	0.33
ADMINISTRATIVE SECRETARY I	1.00	-	-	-	-
PUBLIC WORKS TECHNICIAN I	1.00	1.00	2.00	2.00	2.00
SUBTOTAL FTEs	2.00	1.00	2.00	2.00	2.33
FLEET MECHANIC					
FLEET MECHANIC	1.00	1.00	1.00	1.00	1.00
SUBTOTAL FTEs	1.00	1.00	1.00	1.00	1.00
PUBLIC WORKS					
PUBLIC WORKS DIRECTOR	1.00	1.00	1.00	1.00	1.00
MECHANIC / PW CREW CHIEF	1.00	1.00	1.00	1.00	1.00
PUBLIC WORKS TECHNICIAN I	6.00	6.00	5.00	5.00	5.00
PUBLIC WORKS TECHNICIAN II	-	-	0.50	0.50	1.00
PUBLIC WORKS TECHNICIAN III	1.00	1.00	1.00	1.00	1.00
PUBLIC WORKS TECHNICIAN IV	1.00	1.00	1.00	1.00	1.00
SUBTOTAL FTEs	10.00	10.00	9.50	9.50	10.00
Public Work Departments					
SUBTOTAL FTEs	13.00	12.00	12.50	12.50	13.33
EMERGENCY MGMT / TECH SUPPORT					
EMC COORDINATOR / TECHNOLOGY MANAGER	1.00	1.00	-	-	-
TECHNOLOGY SUPPORT	1.00	0.50	-	-	-
SUBTOTAL FTEs	2.00	1.50	-	-	-
EDC					
EDC DIRECTOR	1.00	1.00			
MARKETING, COMMUNITY AFFAIRS, EDC DIRECTOR	1.00	-	1.00	1.00	1.00
PURCHASER / EDC	-	-	-	-	0.50
SUPPORT STAFF	1.00	-			
SUBTOTAL FTEs	3.00	1.00	1.00	1.00	1.50
TOTAL EMPLOYEES CITY OF WINDCREST	66.0	59.5	65.0	60.5	62.0

City of Windcrest, Texas
Personnel Schedule

POSITION TITLE	FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14
CONTRACT / SEASONAL EMPLOYEES					
POOL					
POOL MANAGER / LIFEGUARD (SEASONAL)	1 00	1 00	1 00	1 00	1 00
POOL SUPERVISOR / LIFEGUARD (SEASONAL)	2 00	2 00	2 00	2 00	2 00
LIFE GUARDS (SEASONAL)	13.00	13 00	16 00	16 00	16 00
SUBTOTAL FTEs	**16.00**	**16.00**	**19.00**	**19.00**	**19.00**
CONTRACT SERVICES *****					
MUNICIPAL COURT JUDGE	0 50	0 50	0 50	0 50	0 50
PROSECUTER	0 50	0 50	0 50	0 50	0 50
CITY ATTORNEY	0 50	0 50	0 50	0 50	0 50
MUNICIPAL FINANCE OFFICER	-	-	0 50	0.50	0 50
BUILDING INSPECTIONS	-	-	0 50	0.50	0 50
IT SUPPORT	-	-	0 50	0 50	0 50
SUBTOTAL FTEs	**1.50**	**1.50**	**3.00**	**3.00**	**3.00**
TOTAL FTEs WCCDP, EDC and CITY OF WINDCREST	**83.5**	**77.0**	**77.0**	**82.5**	**84.0**
Less WCCPD	4 00	4 00	4 00	4 00	4 00
Less EDC	3 00	1 00	1 00	1.00	1 50
TOTAL FTEs CITY OF WINDCREST	**76.5**	**72.0**	**72.0**	**77.5**	**78.5**

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

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Function	Department	Title	Type	Annual Salary	Insurance	Retirement	FICA	Total Package
Administration	Admin	City Secretary/Court	S	43,260.100	468.100	2,811.907	3,309.398	49,849.504
		Admin Records Clerk	H	33,322.000	468.100	2,165.930	2,549.133	38,505.163
		Clerk	H	19,560.000	47.410	1,271.400	1,496.340	22,375.150
		Admin Receptionist	H	22,027.000	468.100	1,431.755	1,685.066	25,611.921
	Admin Total			118,169.100	1,451.710	7,680.992	9,039.936	136,341.738
	City Management	City Manager	S	117,500.000	468.100	7,637.500	8,988.750	134,594.350
	City Management Total			117,500.000	468.100	7,637.500	8,988.750	134,594.350
	Finance	Finance Officer (budgeted 80K)	(blank)	67,200.000	-	-	-	67,200.000
		Finance Officer (9 hours a month)	S	-	468.100	-	-	468.100
		Accountant	H	37,300.640	468.100	2,424.542	2,853.499	43,046.781
		Accountant	H	32,136.000	468.100	2,088.840	2,458.404	37,151.344
		Purchaser (contract currently)	H	34,668.920	-	-	2,652.172	37,321.092
	Finance Total			171,305.560	1,404.300	4,513.382	7,964.075	185,187.317
	Post Office	Postal Clerk	H	22,495.200	468.100	1,462.188	1,720.883	26,146.371
	Post Office Total			22,495.200	468.100	1,462.188	1,720.883	26,146.371
	Special Services	Public Relations	S	-	480.100	-	-	480.100
		PR / Marketing Specialist	S	45,000.000	480.100	2,925.000	3,442.500	51,847.600
	Special Services Total			45,000.000	960.200	2,925.000	3,442.500	52,327.700
	EDC	EDC Director	S	90,000.000	-	-	-	90,000.000
	EDC Total			90,000.000	-	-	-	90,000.000
Administration Total				564,469.860	4,752.410	24,219.061	31,156.144	624,597.475
Court	Court	Judge	S	20,699.900	468.100	1,345.494	1,583.542	24,097.036
		Prosecutor	S	17,696.900	468.100	1,150.299	1,353.813	20,669.111
		Warrant Corporal	H	45,119.360	468.100	2,932.758	3,451.631	51,971.849
		Warrant Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Court Clerk II	H	33,914.400	468.100	2,204.436	2,594.452	39,181.388
		Court Clerk	H	31,772.000	468.100	2,065.180	2,430.558	36,735.838
	Court Total			188,346.080	2,808.600	12,242.495	14,408.475	217,805.650
Court Total				188,346.080	2,808.600	12,242.495	14,408.475	217,805.650
Fire	Fire	Interm Fire Chief	S	44,616.000	468.100	2,900.040	3,413.124	51,397.264
		Asst City Secretary	S	38,848.420	468.100	2,525.147	2,971.904	44,813.571
		Station Tech	H	24,860.160	468.100	1,615.910	1,901.802	28,845.973
	Fire Total			108,324.580	1,404.300	7,041.098	8,286.830	125,056.808
Fire Total				108,324.580	1,404.300	7,041.098	8,286.830	125,056.808
Police	Animal Control	Animal Control Officer	H	28,724.800	468.100	1,867.112	2,197.447	33,257.459
		Part-time Animal Control Officer	H	14,362.400	468.100	933.556	1,098.724	16,862.780
	Animal Control Total			43,087.200	936.200	2,800.668	3,296.171	50,120.239
	Code Compliance	Code Compliance Police Officer	H	39,141.440	468.100	2,544.194	2,994.320	45,148.054
	Code Compliance Total			39,141.440	468.100	2,544.194	2,994.320	45,148.054
	Police	Chief	S	69,295.460	47.410	4,504.205	5,301.103	79,148.178
		Lt.	S	59,142.720	468.100	3,844.277	4,524.418	67,979.515
		Lt.	S	55,214.120	468.100	3,588.918	4,223.880	63,495.018
		Sgt.	H	49,441.600	468.100	3,213.704	3,782.282	56,905.686
		Police Officer	H	45,115.200	468.100	2,932.488	3,451.313	51,967.101
		Detective Corporal	H	44,715.840	468.100	2,906.530	3,420.762	51,511.231
		Patrol Corporal	H	44,085.600	468.100	2,865.564	3,372.548	50,791.812
		Patrol Corporal / K-9 Officer	H	42,319.680	468.100	2,750.779	3,237.456	48,776.015
		Police Officer	H	39,576.160	468.100	2,572.450	3,027.576	45,644.287
		Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428

City of Windcrest
Current Personnel

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Function	Department	Title	Type	Annual Salary	Insurance	Retirement	FICA	Total Package
Police	Police	Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Police Officer	H	39,143.520	47.410	2,544.329	2,994.479	44,729.738
		Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Police Officer	H	39,143.520	47.410	2,544.329	2,994.479	44,729.738
		Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Police Officer	H	39,143.520	468.100	2,544.329	2,994.479	45,150.428
		Detective CID	H	39,141.440	468.100	2,544.194	2,994.320	45,148.054
		Police Officer	H	39,141.440	468.100	2,544.194	2,994.320	45,148.054
	Police Total			996,911.500	9,504.230	64,799.248	76,263.730	1,147,478.707
Police Total				1,079,140.140	10,908.530	70,144.109	82,554.221	1,242,747.000
Public Works	Public Works	Public Works Director	S	56,650.100	468.100	3,682.257	4,333.733	65,134.189
		CIP Project Manager	S	26,000.000	-	-	1,989.000	27,989.000
		Asst. Public Works Director	S	43,259.840	468.100	2,811.890	3,309.378	49,849.207
		Public Works Tech IV	H	33,958.080	47.410	2,207.275	2,597.793	38,810.558
		Public Works Tech I	H	28,597.920	468.100	1,858.865	2,187.741	33,112.626
		Public Works Tech III	H	28,371.200	468.100	1,844.128	2,170.397	32,853.825
		Public Works Tech I	H	26,963.040	468.100	1,752.598	2,062.673	31,246.410
		Public Works Tech III	H	26,800.800	468.100	1,742.052	2,050.261	31,061.213
		Public Works Tech I	H	25,729.600	468.100	1,672.424	1,968.314	29,838.438
		Public Works Tech I	H	25,708.800	468.100	1,671.072	1,966.723	29,814.695
	Public Works Total			322,039.380	3,792.210	19,242.560	24,636.013	369,710.162
Public Works Total				322,039.380	3,792.210	19,242.560	24,636.013	369,710.162
Police Cilivian	Police	Communication Manager	H	37,939.200	468.100	2,466.048	2,902.349	43,775.697
		Records Manager	H	37,839.360	468.100	2,459.558	2,894.711	43,661.729
		Asst City Secretary	H	35,276.800	468.100	2,292.992	2,698.675	40,736.567
		Administrative Assistant	H	35,000.160	468.100	2,275.010	2,677.512	40,420.783
		Asst Comm / Record Admin	H	32,240.000	468.100	2,095.600	2,466.360	37,270.060
		Dispatcher	H	30,717.440	468.100	1,996.634	2,349.884	35,532.058
		Dispatcher	H	28,860.000	468.100	1,875.900	2,207.790	33,411.790
		Dispatcher	H	28,841.280	468.100	1,874.683	2,206.358	33,390.421
	Police Total			266,714.240	3,744.800	17,336.426	20,403.639	308,199.105
Police Cilivian Total				266,714.240	3,744.800	17,336.426	20,403.639	308,199.105
Civic Center	Public Works	Public Works Tech I	H	28,600.000	468.100	1,859.000	2,187.900	33,115.000
		Public Works Tech I	H	26,952.640	468.100	1,751.922	2,061.877	31,234.539
		Public Works Tech I	H	25,259.520	468.100	1,641.869	1,932.353	29,301.842
	Public Works Total			80,812.160	1,404.300	5,252.790	6,182.130	93,651.381
Civic Center Total				80,812.160	1,404.300	5,252.790	6,182.130	93,651.381
Fleet	Public Works	Fleet Mechanic	H	39,141.440	468.100	2,544.194	2,994.320	45,148.054
	Public Works Total			39,141.440	468.100	2,544.194	2,994.320	45,148.054
Fleet Total				39,141.440	468.100	2,544.194	2,994.320	45,148.054
Grand Total				2,648,987.880	29,283.250	158,022.732	190,621.773	3,026,915.635

City of Windcrest
Wish List FY 14-15

	Increase Rainy Day FB to 4.75 Months	Increase Rainy Day FB to 4.75 Months	Increase Rainy Day FB to 4.75 Months	Increase Rainy Day FB to 4.75 Months	Increase Rainy Day FB to 4.60 Months	Increase Rainy Day FB to 4.60 Months	Increase Rainy Day FB to 4.60 Months	Increase Rainy Day FB to 4.55 Months	Increase Rainy Day FB to 4.55 Months	Increase Rainy Day FB to 4.55 Months
	Stipend (1200/600) Non- Department All Employees 4.0%	Stipend (1,000/500) Non- Department All Employees 3%	Stipend (750/400) Non- Department All Employees 3%	Stipend (800/450) Non- Department All Employees 2.75%	Stipend (1,000/500) Non- Department All Employees 3%	Stipend (750/400) Non- Department All Employees 3%	Stipend (800/450) Non- Department All Employees 2.75%	Stipend (1,000/500) Non- Department All Employees 3%	Stipend (750/400) Non- Department All Employees 3%	Stipend (800/450) Non- Department All Employees 2.75%
Item	General Fund									
1 Employees Raise	90,631.04	67,973.28	67,973.28	62,308.84	67,973.28	67,973.28	62,308.84	67,973.28	67,973.28	62,308.84
2 Stipends	82,324.20	69,180.00	52,029.13	55,632.25	69,180.00	52,029.13	55,632.25	69,180.00	52,029.13	55,632.25
Total	172,955.24	137,153.28	120,002.41	117,941.09	137,153.28	120,002.41	117,941.09	137,153.28	120,002.41	117,941.09
3 Capital Expenditures										
1 Truck 4x4 PW	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00
1 Gator (Utility Vehicle) PW	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Riding Lawn Mowers PW	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
3 Saws (Small, Medeum , Large) PW	2,024.00	2,024.00	2,024.00	2,024.00	2,024.00	2,024.00	2,024.00	2,024.00	2,024.00	2,024.00
1 De-icing equipment PW	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
Wash area at PW	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
Total Capital Expenditures	90,524.00	90,524.00	90,524.00	90,524.00	90,524.00	90,524.00	90,524.00	90,524.00	90,524.00	78,524.00
Total Items1,2,3	263,479.24	227,677.28	210,526.41	208,465.09	227,677.28	210,526.41	208,465.09	227,677.28	210,526.41	196,465.09
Total	354,003.24	318,201.28	301,050.41	298,989.09	318,201.28	301,050.41	298,989.09	318,201.28	301,050.41	274,989.09

Available Funding	443,309.00
Remaining funding	443,309.00

City of Windcrest
Wish List FY 14-15

Items	Increase Rainy Day FB to 4.75 Months Stipend (1200/600) Non- Department All Employees 4.0%	Increase Rainy Day FB to 4.75 Months Stipend (1,000/500) Non- Department All Employees 3%	Increase Rainy Day FB to 4.75 Months Stipend (750/400) Non- Department All Employees 3%	Increase Rainy Day FB to 4.75 Months Stipend (800/450) Non- Department All Employees 2.75%	Increase Rainy Day FB to 4.60 Months Stipend (1,000/500) Non- Department All Employees 3%
	WCCPD				
1 Employees Raise	6,004.64	4,506.43	4,506.43	4,128.19	4,506.43
2 Stipends	5,534.40	4,612.00	3,459.00	3,689.60	4,612.00
Total	11,539.04	9,118.43	7,965.43	7,817.79	9,118.43

Items	Increase Rainy Day FB to 4.60 Months Stipend (750/400) Non- Department All Employees 3%	Increase Rainy Day FB to 4.60 Months Stipend (800/450) Non- Department All Employees 2.75%	Increase Rainy Day FB to 4.55 Months Stipend (1,000/500) Non- Department All Employees 3%	Increase Rainy Day FB to 4.55 Months Stipend (750/400) Non- Department All Employees 3%	Increase Rainy Day FB to 4.55 Months Stipend (800/450) Non- Department All Employees 2.75%
1 Employees Raise	4,506.43	4,128.19	4,506.43	4,506.43	4,128.19
2 Stipends	3,459.00	3,689.60	4,612.00	3,459.00	3,689.60
Total	7,965.43	7,817.79	9,118.43	7,965.43	7,817.79

Available Funding	
Employees Raise	
Stipends	
Capital Expenditures	
Remaining funding	-

City of Windcrest
General Fund Summary by Department
Fiscal Year 2014-2015

		13/14	14/15	
General Fund				
Fund Balance (as per Audit)		3,110,307.00	2,222,671.00	
Revenues		5,765,407.00	5,943,529.00	
Admin		194,534.00	226,920.00	
Police		1,645,240.00	1,931,190.00	
Fire		500,515.00	288,513.00	
Special Services		164,562.00	195,633.00	
Parks		462,421.00	121,748.00	
Fleet Mechanic		174,275.00	165,262.00	
Court		333,981.00	308,064.00	
Facility Division		139,300.00	151,700.00	
Civic Center		139,310.00	149,016.00	
Contract Services		438,639.00	407,322.00	
Tech Support		273,139.00	224,639.00	
Public Works		657,473.00	627,970.00	
Animal Control		95,937.00	94,824.00	
Code Enforcement		60,191.00	59,337.00	
Finance		255,180.00	245,466.00	
City Manager		873,717.00	152,679.00	
Pool		98,437.00	97,696.00	
Post Office		51,291.00	55,092.00	
Human Resources		72,900.00	72,700.00	
Ending Fund Balance		2,244,672.00	2,590,429.00	
total Expenditures		6,631,042.00	5,575,771.00	
				460,480.92
				2,095,188.17
		21,901.00		
Monthly average expenditures			460,481.00	
Months of Rainy Day Fund	4.55	5.18	4.55	
Rainy Day Fund	1,888,058.00	2,170,733.00	2,095,188.17	
Less Fund Balance for Allocation			**443,303.00**	
Reserved for CIP	351,938.10	51,938.10	51,938.10	
Reserved for Streets			-	
Reserved for Fire CIP				
Reserved for PW CIP				
Reserved for Police CIP				
		2,222,671.10	2,590,429.27	367,758.17
Projected Revenues over/(under) expenditures			367,758.00	

New GFOA standards recommends as a minimun, of no less that 2 months of unresticted Funds		**FY 2014/15**	**Percentage of Budget**
Minimum 2 Months	1,105,173.67	929,295.17	16.67%
3 Months	1,657,760.50	1,393,942.75	25.00%
4 Months	2,210,347.33	1,858,590.33	33.33%
4.55 Months		2,095,188.17	37.58%

01 -GENERAL FUND
REVENUES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE		1,495,966	2,034,478	2,643,440	3,110,307	3,110,307	3,110,307	2,222,671	2,222,671
4101	ADVALOREM TAX CURRENT	1,624,715	1,572,988	1,559,495	1,500,688	1,425,041	1,500,688	1,626,620	________
4105	ADVALOREM TAX DELINQUENT	781	0	0	0	0	0	0	________
4110	ADVALOREM TAX PEN & INT	0	0	0	0	0	0	0	________
4115	SALES TAX	1,290,148	1,579,743	1,774,134	1,950,072	922,050	1,950,440	1,950,440	________
4116	SALES TX-AD VALOREM TX OFFSET	322,537	381,465	443,504	487,618	230,514	487,618	487,618	________
4117	SALES TAX FOR STREET MAINT.	0	0	0	0	0	0	0	________
4118	HOTEL OCC. TAX FUND TRANSER	68,179	135,438	106,847	186,847	49,250	186,842	186,842	________
4120	MIXED BEVERAGE GROSS RECEIPTS	19,188	16,014	16,593	18,730	15,535	20,713	20,713	________
4201	CPS ENERGY FRANCHISE FEES	273,662	276,196	280,299	305,000	259,421	305,710	396,000	________
4205	AT&T TELECOM FRANCHISE FEES	57,800	30,281	772	52,646	196	52,646	52,646	________
4210	TIME WARNER CABLE & TEL FEES	99,901	92,728	82,946	99,155	58,331	99,155	99,155	________
4211	TWC - PEG Fee 1%	0	0	10,533	0	14,416	12,000	12,000	________
4215	OTHER TELECOM FEES	19,549	10,686	41,002	29,745	14,041	29,745	29,745	________
4230	FRANCHISE FEES -WATER	2,938	21,363	15,827	13,109	0	13,525	13,525	________
4301	INTEREST	3,015	2,558	1,216	1,600	368	675	675	________
4302	FRANCHISE FEE- SANITATION	0	0	1,477	1,200	836	1,376	1,376	________
4310	COURT FINES	309,354	381,676	449,484	550,000	339,396	550,000	550,000	________
4352	WINDFEST	0	0	0	0	0	0	0	________
4354	FOREST OF ANGELS MEMORIAL	100	(100)	0	0	0	0	0	________
4355	LITTLE LEAGUE FEES	0	0	0	0	0	0	0	________
4357	CRAPE MYRTLE DONATIONS	0	0	0	0	0	0	0	________
4401	SWIMMING POOL FEES	29,409	30,519	30,957	29,500	3,948	30,500	30,500	________
4402	SWIMMING POOL CONCESSIONS	0	0	1,323	0	33	0	0	________
4403	SWIMMING POOL B-PARTIES	0	0	3,703	0	410	0	0	________
4408	CONTRACTOR ANNUAL REGISTRATION	4,612	3,185	3,400	3,850	1,840	3,850	3,850	________
4409	BUILDING PERMIT FEES	156,539	118,117	233,486	180,000	155,563	180,000	180,000	________
4410	FOOD PERMIT FEES	13,538	19,763	18,379	18,540	20,623	20,623	20,523	________
4420	LIQUOR LICENSE FEES	1,154	1,060	2,223	2,555	2,023	2,487	2,487	________
4425	VEHICLE STORAGE FEES	20,472	20,459	20,297	21,184	19,225	21,184	21,184	________
4430	CIVIC CENTER FEES	25,615	21,840	33,460	33,500	17,846	33,460	33,460	________
4435	DOG TAG & IMPOUNDMENT FEES	910	690	981	1,200	395	670	670	________
4440	MISCELLANEOUS FEES	8,196	8,173	3,275	7,500	6,041	7,500	7,500	________
4441	ALARM & PERMIT FEES	21,815	4,800	4,520	6,500	3,300	6,500	6,500	________
4442	PLATTING/ZONING/VAR FEES	5,500	500	440	6,000	858	1,500	1,500	________
4444	FOOD HANDLER TRAINING FEES	5,063	4,849	4,567	5,000	3,537	5,000	5,000	________
4450	POST OFFICE SUBSIDY	25,000	25,000	25,000	25,000	10,417	25,000	25,000	________
4451	EDC REIMBURSEMENT	0	0	0	23,000	0	16,000	23,000	________
4455	WCCPD REIMBURSEMENT	0	0	0	0	0	0	0	________
4460	MISCELLANEOUS INCOME	231,054	71,467	159,366	0	49,499	45,000	0	________
4461	SPECIAL ITEM	0	397,632	142,665	0	0	0	0	________
4470	LEASE OF LAND	50,000	100,000	45,833	100,000	20,833	50,000	50,000	________
4471	LEASE OF BUILDING SPACE	0	0	0	0	0	0	0	________
4475	INCOME - BAD DEBT	0	0	0	0	0	0	0	________
4500	COURT TECHNOLOGY TRANS IN	0	0	0	0	0	0	0	________
4501	GARBAGE FUND ADMIN TRANSFER	87,083	71,250	95,000	95,000	47,500	95,000	95,000	________
4502	FIRE TRUCK REIMBURSEMENT	0	0	0	0	0	0	0	________
4503	LASERFICHE RECORD SYS TRANSFER	0	0	0	0	0	0	0	________

01 -GENERAL FUND
REVENUES

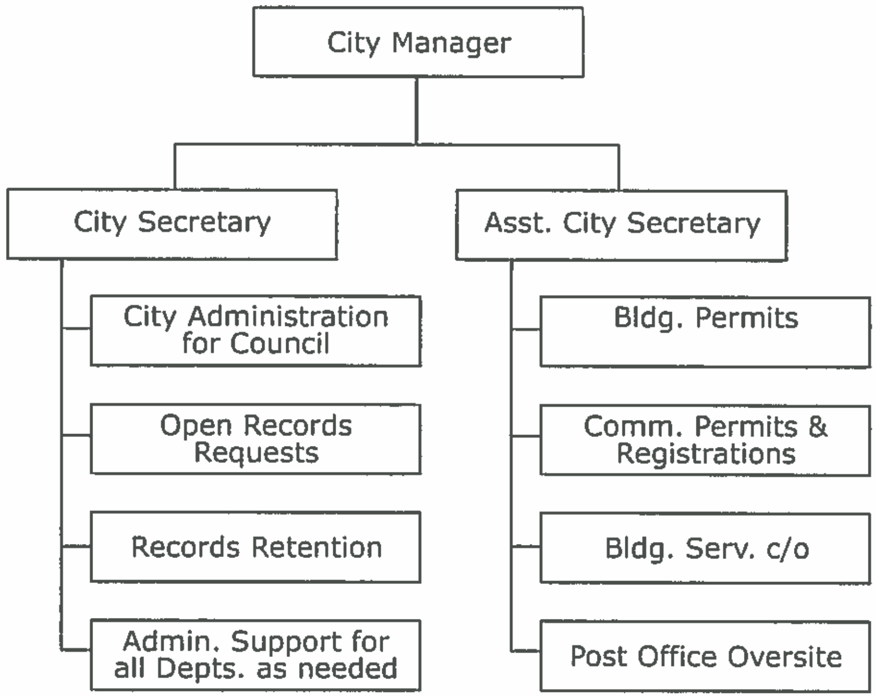
		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
4504	COURT SECURITY FUND TRANSFER	0	0	0	10,000	0	10,000	10,000	
4507	GRANT PROCEEDS CJD	0	0	0	0	0	0	0	
4508	GRANT PROCEEDS - AACOG	0	0	0	0	0	0	0	
4509	GRANT PROCEEDS-TP&W	0	0	0	0	0	0	0	
4510	GRANT PROCEEDS-TCFP	0	0	0	0	0	0	0	
4511	GRANT PROCEEDS-DOJ	14,211	54,687	8,076	22,000	0	0	0	
4512	GRANT PROCEEDS - TXDOT	0	0	0	0	0	0	0	
4900	PROCEEDS FROM CAPITAL LEASE	46,500	0	0	0	0	0	0	
TOTAL REVENUES		4,838,537	5,455,027	5,621,080	5,786,739	3,693,286	5,765,407	5,943,529	

4115 SALES TAX PERMANENT NOTES:
3/15/13 based on ytd thru Feb 2013. Will up date monthly
4/28/13 based on ytd thru March 2013

4116 SALES TX-AD VALOREM TX OFFPERMANENT NOTES:
3/15/13 based on ytd thru Feb 2013. Will up date monthly

WINDCREST
TEXAS

FY 2014-2015 ADMINISTRATION



01 -GENERAL FUND
01-ADMINISTRATION
DEPARTMENT EXPENSES

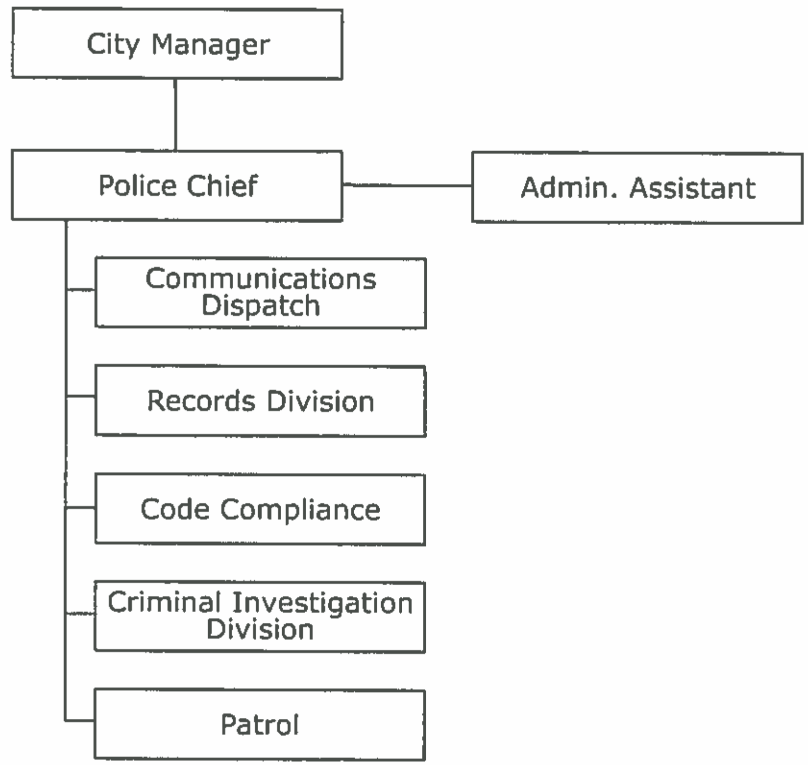
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
501-010 ADMIN. SALARIES	98,579	98,602	88,509	111,548	65,761	90,187	103,749	
501-011 ADMIN.LONGEVITY	0	0	0	0	0	0	0	
501-014 STIPEND	0	1,347	3,712	3,790	3,790	3,790	0	
501-015 ADMIN INCENTIVE PAY-BILINGUAL	0	0	0	0	0	0	0	
501-018 ADMIN.EDUCATION PAY	0	0	0	0	0	0	0	
501-020 ADMIN. OVERTIME	593	1,401	3,766	1,889	1,480	2,700	2,700	
501-030 SOCIAL SECURITY	7,012	7,628	7,426	8,850	5,634	7,506	9,040	
501-040 HEALTH INSURANCE	19,269	19,418	10,162	24,574	6,451	24,574	28,260	
501-045 INSURANCE - BCWID	3,560	11,449	(10,569)	0	(4,876)	0	0	
501-050 RETIREMENT	8,152	7,059	6,476	9,331	4,224	6,562	7,681	
501-060 WORKERS' COMPENSATION	488	454	540	540	525	525	0	
501-070 UNEMPLOYMENT COMPENSATION	293	540	349	540	0	540	540	
501-095 TERMINATION PAY-OUT	0	861	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	137,945	148,759	110,372	161,062	82,990	136,384	151,970	
OTHER EXPENSES								
501-130 BONDS & TRAINING	824	1,467	8,209	5,380	4,559	5,380	5,000	
501-151 Contract Svc - Inspections	0	0	58,525	32,000	38,025	43,500	40,000	
501-420 OFFICE SUPPLIES	2,646	2,531	5,756	3,000	3,495	3,520	5,000	
501-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	0	0	0	0	
501-440 ELECTION SUPPLIES	0	0	0	5,490	5,490	0	20,000	
501-600 OFFICE EQUIPMENT & MAINT	26	78	10,821	800	330	1,000	1,000	
501-650 VEHICLE EXPENSE	98	20	57	750	0	750	750	
501-700 CONTINGENCIES	116	3,624	3,941	3,160	3,606	4,000	3,200	
TOTAL OTHER EXPENSES	3,710	7,720	87,309	50,580	55,504	58,150	74,950	

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

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
CAPITAL EXPENSES								
501-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 01-ADMINISTRATION	141,655	156,479	197,681	211,642	138,494	194,534	226,920	

WINDCREST
TEXAS

FY 2014-2015
POLICE



01 -GENERAL FUND
02-POLICE DEPARTMENT
DEPARTMENT EXPENSES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS									
502-010	POLICE SALARIES	713,132	736,511	833,514	876,762	504,631	821,473	996,912	
502-011	POLICE LONGEVITY	0	0	0	0	0	0	0	
502-012	CIVILIAN SALARIES	184,854	164,284	159,567	193,939	100,894	183,750	266,715	
502-013	CIVILIAN LONGEVITY	0	0	0	0	0	0	0	
502-014	POLICE SPECIAL ASSIGNMENT SAL	1,425	1,729	6,300	10,200	4,246	9,694	10,200	
502-015	POL INCENTIVE PAY-BILING & SDP	3,932	3,832	5,076	12,300	2,923	12,300	12,300	
502-016	CIV.INCENTIVE PAY-BILING & SDP	841	2,718	868	2,400	846	2,401	2,400	
502-017	POLICE SALARIES-CERTIFICATION	10,926	6,636	10,259	0	7,252	9,200	0	
502-018	POLICE EDUCATION PAY	2,743	1,523	600	7,201	369	1,201	7,201	
502-019	POLICE TUITION REIMBURSEMENT	0	0	0	0	0	0	0	
502-020	POLICE OVERTIME	5,270	18,223	27,907	40,500	32,009	49,065	40,500	
502-021	7K HOURS	14,361	22,759	30,373	26,000	22,643	26,000	26,000	
502-022	CIVILIAN OVERTIME	5,626	8,799	16,809	5,300	12,726	15,778	6,800	
502-023	POL INCENTIVE PAY - SDP	0	0	581	0	23	0	0	
502-025	STIPEND (CIVILIAN & POLICE)	0	10,092	29,154	26,000	25,988	25,988	0	
502-026	HAZARDOUS DUTY PAY	0	0	11,440	19,600	7,447	19,600	19,600	
502-030	SOCIAL SECURITY	67,883	62,763	86,342	78,912	57,194	72,255	82,554	
502-030C	SOCIAL SECURITY CIVILIAN	0	9,852	0	15,884	0	13,580	20,405	
502-040	HEALTH INSURANCE	82,280	100,364	88,937	157,673	43,232	149,005	175,324	
502-050	RETIREMENT	79,516	59,332	78,077	77,166	43,736	75,974	75,974	
502-050C	RETIREMENT CIVILIAN	0	9,663	0	16,675	0	14,195	14,185	
502-060	WORKERS' COMPENSATION	35,124	28,127	26,237	26,237	23,692	26,237	26,237	
502-070	UNEMPLOYMENT COMPENSATION	1,565	2,970	1,185	4,275	0	2,174	4,275	
502-095	TERMINATION PAY-OUT	26,359	805	0	0	0	0	0	
502-096	EXEMPT VACATION PAY-OUT	0	9,931	0	0	0	0	0	
	TOTAL SALARIES & BENEFITS	1,235,836	1,260,914	1,413,226	1,597,024	889,853	1,529,860	1,787,582	

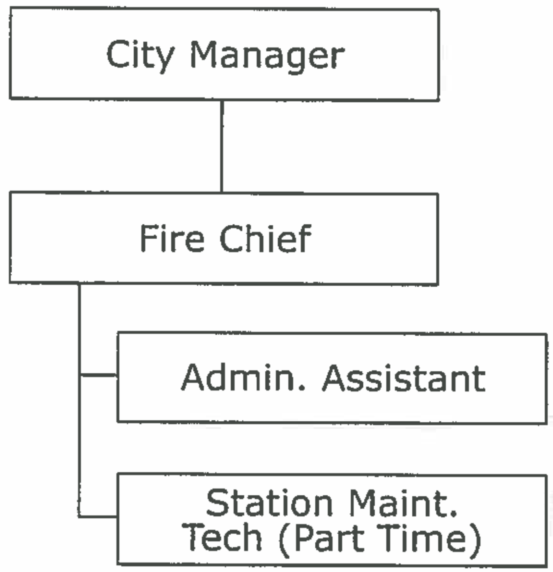
502-018 POLICE EDUCATION PAY NEXT YEAR NOTES:
6,000 for associate degrees expected to be obtained in FY 13-14

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
OTHER EXPENSES									
502-120	DUES & SUBSCRIPTIONS	0	0	205	500	0	500	500	
502-130	BONDS & TRAINING	4,877	2,106	3,189	4,860	1,542	2,900	4,860	
502-140	EMPLOYMENT SCREENING	0	0	0	0	0	0	0	
502-400	CITIZEN'S PATROL	0	0	2,461	2,500	2,148	2,500	2,500	
502-420	OFFICE SUPPLIES	4,069	3,438	6,601	4,500	3,626	4,500	4,500	
502-430	MISCELLANEOUS SUPPLIES	2,702	6,368	7,809	10,000	4,589	6,500	10,000	
502-431	EMPLOYEE APPRECIATION LUNCHEON	0	0	0	0	0	0	0	
502-432	MOBILE DATA/PHONE	0	0	0	0	177	0	0	
502-433	PD IT SOFTWARE HARDWARE & SUPP	0	0	23,117	30,000	5,943	14,000	30,000	
502-450	LAB FEES/CRIME SCENE SUPP	3,458	5,902	7,681	8,500	2,395	7,000	8,500	
502-480	UNIFORM ALLOWANCE	5,836	9,762	6,873	12,960	7,110	10,000	12,960	
502-520	BICYCLE PARTS & MAINTENANCE	322	1,121	0	1,000	447	800	1,000	
502-540	VEHICLE FUEL	0	46,384	64,090	64,588	34,236	62,580	64,588	
502-550	PRISONER EXPENSE	778	11	5	3,000	0	1,500	3,000	
502-700	CONTINGENCIES	0	506	1,019	1,200	1,994	2,600	1,200	
	TOTAL OTHER EXPENSES	22,042	75,597	123,050	143,608	64,206	115,380	143,608	

01 -GENERAL FUND
02-POLICE DEPARTMENT
DEPARTMENT EXPENSES

				(-- 2013-2014		--)	(-- 2014-2015	--)
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
CAPITAL EXPENSES								
502-800 CAPITAL EXPENDITURES	4,660	41,862	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	4,660	41,862	0	0	0	0	0	
TOTAL 02-POLICE DEPARTMENT	1,262,538	1,378,373	1,536,276	1,740,632	954,059	1,645,240	1,931,190	

FY 2014-2015
FIRE DEPARTMENT



01 -GENERAL FUND
03-FIRE DEPARTMENT
DEPARTMENT EXPENSES

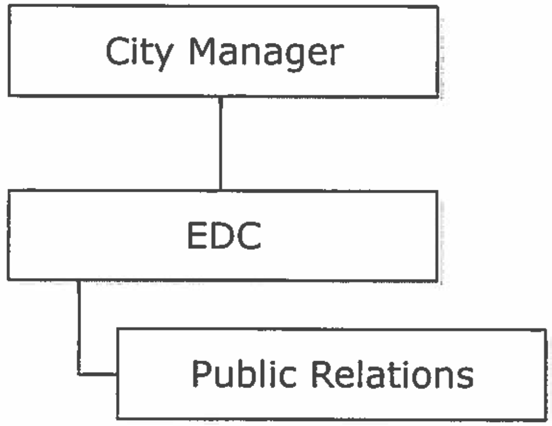
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
503-010 FIRE DEPT. SALARIES	61,013	61,382	57,452	61,766	54,904	60,000	108,325	
503-011 FIRE DEPT. LONGEVITY	0	0	0	0	0	0	0	
503-012 STIPEND	0	1,310	3,180	2,707	2,707	2,707	0	
503-015 FIRE INCENTIVE PAY-BILINGUAL	0	0	0	600	69	300	0	
503-020 FIRE OVERTIME	592	986	858	900	782	950	900	
503-030 SOCIAL SECURITY	4,584	4,785	4,635	5,210	4,719	5,012	8,286	
503-040 HEALTH INSURANCE	11,355	29,681	12,536	27,400	2,947	26,284	27,400	
503-050 RETIREMENT	2,379	2,233	5,255	2,539	1,221	1,934	7,041	
503-060 WORKERS' COMPENSATION	3,220	1,937	405	1,187	1,137	1,500	1,937	
503-070 UNEMPLOYMENT COMPENSATION	195	405	7	405	0	252	405	
503-080 VOLUNTEER PENSION FUND	6,464	12,872	14,580	22,000	10,584	0	22,000	
503-095 TERMINATION PAY-OUT	567	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	91,168	115,590	98,907	124,714	79,071	98,939	176,294	
OTHER EXPENSES								
503-130 TRAINING	1,658	4,013	5,524	5,000	(1,000)	5,000	5,000	
503-140 EMPLOYMENT SCREENING	0	0	644	0	0	0	0	
503-150 HAZMAT PROGRAM	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
503-215 MOBILE PHONES CONTRACT	0	0	0	0	0	0	0	
503-220 MOBILE PHONES MAINTENANCE	0	0	0	0	0	0	0	
503-221 MOBILE DATA TERMINAL SERVICE	2,553	3,041	2,511	5,500	1,322	4,900	5,500	
503-223 PAGER CONTRACT	0	1,125	0	0	0	0	0	
503-224 PAGER MAINTENANCE	0	0	0	0	0	0	0	
503-226 PAGER MAINTENANCE - FIRE	0	729	1,176	2,000	0	729	2,000	
503-227 RADIO CONTRACT	0	0	5,944	7,500	0	7,500	7,500	
503-229 RADIO MAINTENANCE	0	175	0	0	0	0	0	
503-396 EOC EQUIPMENT & SUPPLIES	0	700	614	1,000	337	1,000	1,000	
503-420 OFFICE SUPPLIES	951	1,455	978	3,000	2,412	3,000	1,600	
503-430 SUPPLIES & EQUIPMENT	3,707	7,041	4,228	6,000	2,483	5,500	5,500	
503-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	400	361	0	0	
503-450 MEDICAL SUPPLIES	498	1,491	471	2,500	2,175	2,975	1,500	
503-460 MEDICAL TRAINING	143	1,920	1,513	2,700	1,836	2,300	2,700	
503-480 UNIFORM ALLOWANCE	1,444	1,503	277	1,800	0	1,500	1,800	
503-503 VEHICLE PARTS - FIRE	0	614	356	4,500	9,089	1,260	4,500	
503-540 VEHICLE FUEL	0	22,082	25,186	22,218	12,020	17,366	22,218	
503-603 VEHICLE OUTSIDE MAINT. FIRE	0	3,877	4,414	17,000	8,260	17,000	17,000	
503-610 DORM - TELEPHONE	0	0	0	0	394	943	0	
503-620 DORM - UTILITIES & CABLE	12,523	12,854	7,050	14,000	3,764	10,403	14,000	
503-630 DORM - REPAIRS & MAINT	7,080	9,017	6,211	7,000	2,546	6,000	7,000	
503-700 CONTINGENCIES	370	767	259	0	0	800	0	
503-703 LEASE PURCHASE - FIRE DEPT	0	6,480	0	0	0	0	0	
503-704 LEASE PURCHASE - INTEREST	0	460	0	0	0	0	0	
503-710 TRAVEL	1,910	0	0	0	0	0	0	
503-730 ANNUAL PUMP TESTS	163	1,578	0	3,900	1,118	3,900	3,900	
503-740 MAINTENANCE CONTRACTS	7,943	6,371	4,323	8,500	5,538	8,500	8,500	
503-750 SCBA TESTS	0	0	0	0	0	0	0	
503-760 LADDER TESTS	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	41,943	88,294	72,679	115,518	53,656	101,576	112,218	

01 -GENERAL FUND
03-FIRE DEPARTMENT
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
CAPITAL EXPENSES								
503-800 CAPITAL EXPENDITURES	17,937	19,349	15,414	300,000	0	300,000	0	
TOTAL CAPITAL EXPENSES	17,937	19,349	15,414	300,000	0	300,000	0	
TOTAL 03-FIRE DEPARTMENT	151,048	223,233	187,000	540,232	132,728	500,515	288,512	

WINDCREST
TEXAS

FY 2014-2015
Public Relations



01 -GENERAL FUND
04-SPECIAL SERVICES
DEPARTMENT EXPENSES

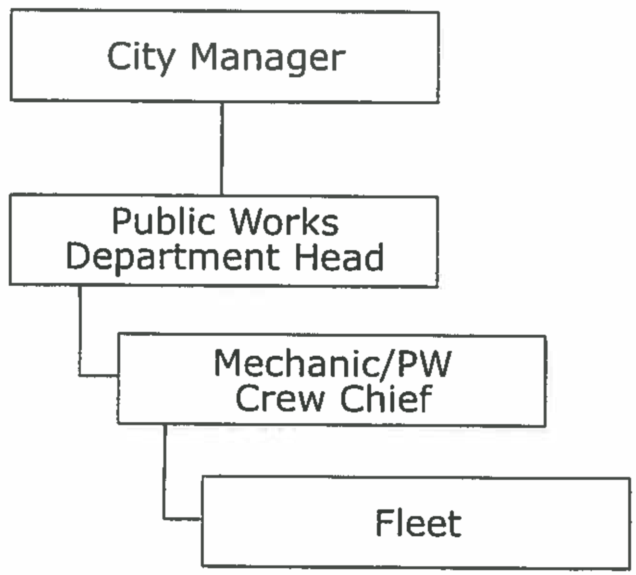
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(---- 2013-2014 ---- CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ----)	(---- 2014-2015 ---- REQUESTED BUDGET	APPROVED BUDGET ----)
SALARIES & BENEFITS								
504-009 SALARIES	0	26,602	43,500	44,805	22,150	34,268	45,000	
504-010 SALARIES - MAYOR & COUNCIL	0	0	2,040	0	9,480	0	0	
504-011 SALARIES - PLANNING & ZONING	0	0	0	0	0	0	0	
504-012 SALARIES-CITY MANAGER	0	0	0	0	0	0	0	
504-013 LONGEVITY	0	0	0	0	0	0	0	
504-014 STIPEND	0	0	1,272	1,583	1,583	1,583	0	
504-030 SOCIAL SECURITY	0	1,883	3,766	3,075	2,273	3,328	3,443	
504-040 HEALTH INSURANCE	0	8,060	9,215	16,303	6,280	8,198	18,749	
504-050 RETIREMENT	0	1,615	3,030	3,866	1,779	3,597	2,925	
504-060 WORKERS COMPENSATION	195	0	172	182	150	173	182	
504-070 UNEMPLOYMENT COMP	0	190	0	135	0	0	135	
TOTAL SALARIES & BENEFITS	195	38,350	62,995	69,949	43,695	51,147	70,434	
OTHER EXPENSES								
504-110 BANK ACTIVITY CHARGES	1,870	142	0	0	0	0	0	
504-120 DUES & SUBSCRIPTIONS	4,425	2,586	4,348	4,085	1,522	3,200	4,085	
504-135 EMPLOYEE RECOGNITION PROG	0	0	0	0	0	0	0	
504-140 EMPLOYEE APPRECIATION FUND	0	20	0	0	0	0	0	
504-145 EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0	0	
504-400 CITIZEN'S PATROL	1,194	1,502	0	0	0	0	0	
504-420 COPIER PAPER	0	56	307	350	31	350	350	
504-440 ELECTION SUPPLIES/EXPENSES	8,803	0	0	0	0	0	0	
504-460 SPECIAL EVENTS	777	15,070	33,826	15,000	8,291	15,000	15,000	
504-470 LIGHT UP	1,864	16,105	38,243	27,000	24,282	24,282	38,000	
504-475 50th ANNIVERSARY EVENTS	(75)	(40)	0	0	0	0	0	
504-480 WINDCREST PROUD	139	4,114	0	0	0	0	0	
504-485 WINDFEST	0	0	0	0	0	0	0	
504-486 FIREMAN'S PICNIC & WINDFEST	0	5,000	0	5,000	0	5,000	5,000	
504-490 WINDCREST YOUTH ACTIVITIES	0	0	1,524	12,638	5,638	7,500	4,500	
504-590 POSTAGE	18,500	23,568	21,477	28,000	8,113	23,619	28,000	
504-609 TRANSFER TO FRIENDS OF ANIMAL	0	1,369	2,000	2,000	34	2,000	2,000	
504-610 NEWSLETTER	0	0	0	0	0	0	0	
504-630 LEGAL ADVERTISING	7,206	4,797	15,384	8,900	3,119	8,900	8,900	
504-635 ADVERTISING	0	500	1,229	4,000	5,405	8,200	4,000	
504-645 MAYOR - COUNCIL EXPENSES	398	15,266	11,712	14,400	669	14,400	14,400	
504-650 MILEAGE & ENTERTAIMNENT EXPENS	0	106	522	964	139	964	964	
TOTAL OTHER EXPENSES	45,101	90,162	130,573	122,337	57,243	113,415	125,199	
CAPITAL EXPENSES								
504-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 04-SPECIAL SERVICES	45,296	128,512	193,567	192,286	100,938	164,562	195,633	

1 -GENERAL FUND
6-PARKS & RECREATION
EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
ALARIES & BENEFITS								
06-010 POOL SALARIES	53,929	322	0	0	0	0	0	
06-011 LONGEVITY	0	0	0	0	0	0	0	
06-020 OVERTIME	100	0	0	0	0	0	0	
06-030 SOCIAL SECURITY	4,282	25	0	0	0	0	0	
06-040 HEALTH INSURANCE	0	0	0	0	0	0	0	
06-050 RETIREMENT	51	0	0	0	0	0	0	
06-060 WORKERS' COMPENSATION	1,756	0	0	0	0	0	0	
06-070 UNEMPLOYMENT COMP-POOL	99	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	60,218	346	0	0	0	0	0	
THER EXPENSES								
06-100 UTILITIES	17,510	9,601	17,834	0	0	0	0	
06-130 TRAINING	0	1,449	177	2,000	403	2,000	2,000	
06-240 CONTRACT MAINTENANCE OUTS	2,329	2,353	4,745	3,500	1,989	3,078	3,500	
06-250 CONTRACT MAINT.-GREEN BEL	30,845	34,548	33,551	55,272	19,096	56,185	55,272	
06-255 CONTRACT SERVICES - POOL	3,575	9,132	0	0	0	0	0	
06-260 GREEN BELT CLEANING	2,390	12,246	3,453	2,500	1,899	2,500	2,500	
06-430 SUPPLIES	18,546	16,708	7,174	12,000	5,975	9,500	12,000	
06-431 EMPLOYEE APPRECIATION LUNCHEON	0	75	75	75	0	75	75	
06-520 EQUIPMENT REPAIR	5,889	4,829	3,637	4,000	3,769	4,000	4,000	
06-630 FACILITY MAINTENANCE	19,613	512	14,673	17,000	3,495	17,000	17,000	
06-631 POND MAINTENANCE	9,762	0	0	0	8,583	8,583	0	
06-635 TREES / SHRUBS/LANDSCAPING	63,176	18,346	14,254	25,000	7,108	19,000	25,000	
06-700 CONTINGENCIES	951	837	0	500	0	500	500	
TOTAL OTHER EXPENSES	174,586	110,636	99,573	121,847	52,316	122,421	121,847	
APITAL EXPENSES								
06-800 CAPITAL EXPENDITURE	0	49,813	115,717	0	189,606	0	0	
06-810 CAPITAL IMPROVEMENTS	0	32,580	73,003	269,000	147,755	340,000	0	
TOTAL CAPITAL EXPENSES	0	82,393	188,720	269,000	337,361	340,000	0	
TOTAL 06-PARKS & RECREATION	234,804	193,375	288,294	390,847	389,677	462,421	121,847	

WINDCREST
TEXAS

FY 2014-2015
FLEET MECHANIC



01 -GENERAL FUND
07-FLEET MECHANIC
DEPARTMENT EXPENSES

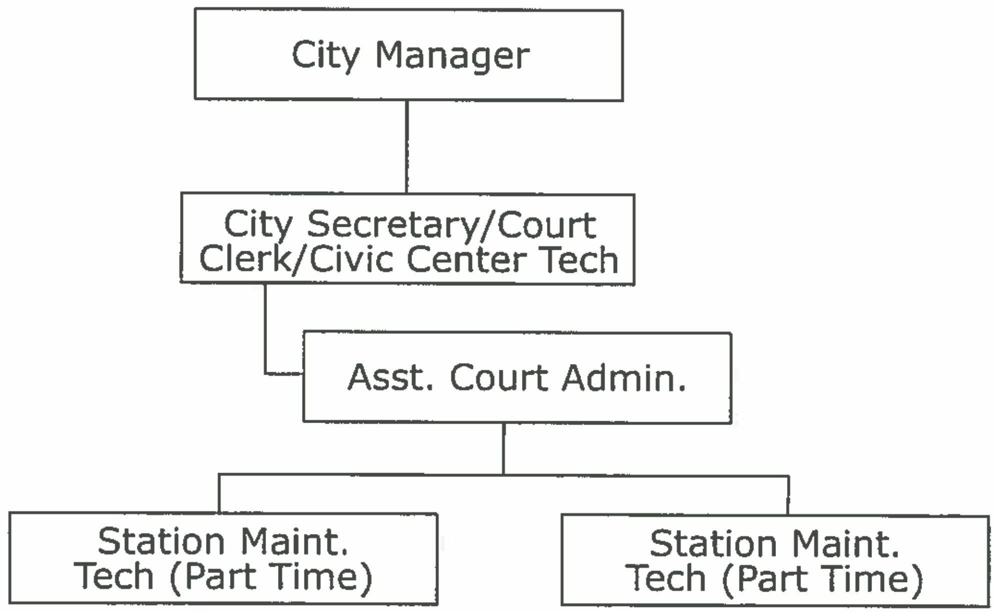
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(2013-2014) CURRENT BUDGET	(2013-2014) Y-T-D ACTUAL	(2013-2014) PROJECTED YEAR END	(2014-2015) REQUESTED BUDGET	(2014-2015) APPROVED BUDGET
SALARIES & BENEFITS								
507-010 MECHANIC SALARIES	28,087	34,246	38,306	39,140	24,247	39,140	39,140	
507-011 MECHANIC LONGEVITY	0	0	0	0	0	0	0	
507-012 STIPEND	0	594	1,272	1,083	1,083	1,083	0	
507-015 MECHANIC INCENTIVE PAY-BILINGU	0	0	0	0	0	0	0	
507-020 OVERTIME	0	2,161	1,727	600	693	1,200	600	
507-030 SOCIAL SECURITY	2,296	2,464	3,145	3,307	1,804	3,224	3,224	
507-040 HEALTH INSURANCE	3,929	4,671	4,238	5,424	2,226	5,424	5,424	
507-050 RETIREMENT	2,546	2,431	2,837	3,287	1,570	3,193	3,287	
507-060 WORKERS' COMPENSATION	1,659	1,376	135	1,200	600	600	1,200	
507-070 UNEMPLOYMENT COMPENSATION	72	135	0	135	0	135	135	
507-090 TERMINATION PAY-OUT	1,919	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	40,507	48,079	51,658	54,176	32,222	53,999	53,010	
OTHER EXPENSES								
507-120 DUES & SUBSCRIPTIONS	0	0	0	100	0	100	100	
507-130 TRAINING	0	45	0	500	0	500	500	
507-315 VEHICLE DEDUCTIBLE	3,106	0	0	0	0	0	0	
507-420 OFFICE SUPPLIES	41	330	12	250	0	250	250	
507-430 FLEET TOOLS & SUPPLIES	6,389	3,301	3,240	6,000	2,854	5,500	6,000	
507-431 EMPLOYEE APPRECIATION LUNCHEON	0	75	0	75	0	0	75	
507-450 ENVIRONMENTAL FEES	0	726	0	700	24	24	700	
507-480 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	
507-501 VEHICLE PARTS-ADMIN	0	178	74	500	484	500	500	
507-502 VEHICLE PARTS-POLICE	5,152	14,546	14,322	10,000	7,135	12,000	10,000	
507-503 VEHICLE PARTS-FIRE	5,314	1,346	2,135	3,500	1,059	3,500	3,500	
507-506 VEHICLE PARTS-PARKS & REC	106	1,343	151	1,750	540	750	1,750	
507-508 VEHICLE PARTS-WARRANT OFFICER	10	0	0	500	0	500	500	
507-515 VEHICLE PARTS-EMC/TECH	0	0	0	0	0	0	0	
507-516 VEHICLE PARTS-PUBLIC WORKS	1,570	5,135	3,805	5,300	8,502	8,503	5,300	
507-518 DEBT SERVICE - INTEREST	514	0	0	0	0	0	0	
507-519 VEHICLE PARTS-INSPECTION	8	0	0	0	0	0	0	
507-520 EQUIPMENT REPAIR	8,313	15,870	13,269	12,000	13,273	16,000	12,000	
507-540 VEHICLE FUEL	88,857	35,500	32,379	32,000	19,857	32,000	32,000	
507-602 VEHICLE OUTSIDE MAINT-POLICE	876	15,069	15,381	13,500	13,279	14,073	13,500	
507-603 VEHICLE OUTSIDE MAINT-FIRE	5,673	21,512	6,469	7,000	1,995	3,000	7,000	
507-606 VEHICLE OUTSIDE MAINT-PARKS&RE	0	0	1,337	1,000	(566)	1,500	1,000	
507-608 VEHICLE OUTSIDE MAINT-WRNT OFF	0	0	0	500	0	500	500	
507-615 VEHICLE OUTSIDE MAINT-EMC/TECH	0	0	0	0	0	0	0	
507-616 VEHICLE OUTSIDE MAINT-PW	647	2,674	1,209	2,000	5,772	7,000	2,000	
507-619 VEHICLE OUTSIDE MAINT-INSP	0	55	0	0	0	0	0	
507-700 CONTINGENCIES	15	0	0	1,200	0	200	1,200	
507-702 LEASE PURCHASE-POLICE PRINCIPA	7,290	0	0	0	0	0	0	
507-703 LEASE PURCHASE-FIRE PRINCIPAL	176,027	0	0	0	0	0	0	
507-704 DEBT SERVICE - INTEREST	7,795	0	0	0	0	0	0	
507-706 LEASE PURCHASE-PARKS	0	0	0	0	0	0	0	
507-716 DEBT SERVICE - PRINCIPAL	10,025	10,915	11,375	11,375	11,872	11,872	11,375	
507-717 DEBT SERVICE - INTEREST	504	1,962	1,502	1,502	1,004	1,004	1,502	

01 -GENERAL FUND
07-FLEET MECHANIC
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
507-719 LEASE PURCHASE-INSPECTION	0	0	0	0	0	0	0	
507-721 LEASE PURCHASE-EDC	0	0	0	0	0	0	0	
507-725 LEASE PURCHASE - CITY MGMT	0	0	0	0	0	0	0	
507-730 VEHICLE/EQUIPMENT TESTING	0	0	0	1,000	0	1,000	1,000	
TOTAL OTHER EXPENSES	328,232	130,582	106,660	112,252	87,085	120,276	112,252	
CAPITAL EXPENSES								
507-800 CAPITAL EXPENDITURES	72,500	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	72,500	0	0	0	0	0	0	
TOTAL 07-FLEET MECHANIC	441,239	178,661	158,318	166,428	119,306	174,275	165,262	

WINDCREST
TEXAS

FY 2014-2015
COURT



01 -GENERAL FUND
08-COURT
DEPARTMENT EXPENSES

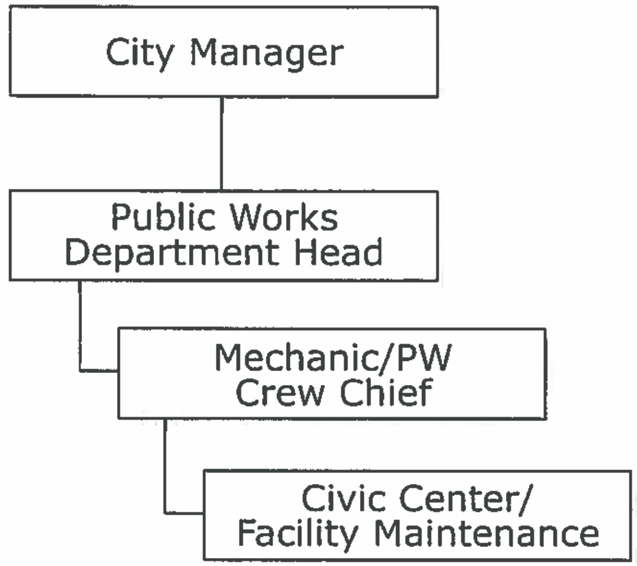
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
508-010 COURT SALARIES	109,175	142,619	181,406	210,249	132,746	210,249	210,249	
508-011 COURT LONGEVITY	0	0	0	0	0	0	0	
508-012 STIPEND	0	2,449	6,359	5,500	4,873	4,873	0	
508-015 COURT INCENTIVE PAY-BILINGUAL	129	0	0	0	0	0	0	
508-017 CERTIFICATION PAY - COURT	0	427	0	900	0	0	900	
508-018 COURT EDUCATION PAY	303	115	0	300	0	0	300	
508-020 COURT OVERTIME	6,243	7,327	21,062	15,000	13,267	15,000	5,000	
508-030 SOCIAL SECURITY	10,569	12,243	16,136	17,985	12,263	17,980	14,409	
508-040 HEALTH INSURANCE	4,115	8,353	16,562	26,336	12,924	26,336	30,286	
508-050 RETIREMENT	8,846	9,717	11,406	14,213	7,782	14,213	12,245	
508-060 WORKER'S COMPENSATION	2,537	500	500	500	500	500	500	
508-070 UNEMPLOYMENT COMPENSATION	331	675	106	675	0	650	675	
508-095 TERMINATION PAY-OUT	101	244	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	142,348	184,670	253,537	291,658	184,355	289,801	274,564	
OTHER EXPENSES								
508-120 DUES & SUBSCRIPTIONS	70	122	0	250	86	250	250	
508-130 BONDS & TRAINING	725	2,600	4,086	4,400	905	3,800	5,000	
508-150 JUDGE	15,316	17,710	5,296	4,500	2,769	4,500	4,500	
508-160 PROSECUTOR	14,240	13,468	0	0	0	0	0	
508-165 WARRANT JAIL COSTS	12,400	8,500	16,400	8,500	9,160	12,000	10,000	
508-170 JURY SERVICE FEES	0	108	0	250	0	250	250	
508-180 COURT OF RECORD/STENOGRAPHER	0	0	0	1,000	0	1,000	1,000	
508-420 OFFICE SUPPLIES	2,479	5,393	6,421	3,000	8,894	9,500	6,500	
508-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	0	0	0	0	
508-480 UNIFORM ALLOWANCE	0	0	262	1,500	467	480	1,000	
508-481 CONTINGENCIES	0	0	1,347	5,000	2,385	5,000	5,000	
508-540 FUEL	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	45,230	47,901	33,812	28,400	24,666	36,780	33,500	
CAPITAL EXPENSES								
508-800 CAPITAL EXPENDITURES	0	0	0	0	400	400	0	
508-810 TRANSFER TO COURT SEC. FUND	0	0	0	7,000	7,000	7,000	0	
TOTAL CAPITAL EXPENSES	0	0	0	7,000	7,400	7,400	0	
TOTAL 08-COURT	187,578	232,571	287,349	327,058	216,421	333,981	308,064	

01 -GENERAL FUND
10-FACILITY DIVISION
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
OTHER EXPENSES								
510-100 UTILITIES	36,086	37,278	47,890	71,700	45,432	70,000	71,700	
510-115 MOBILE TELEPHONES	0	0	0	0	0	0	0	
510-170 JANITORIAL SERVICES	18,785	16,100	22,773	20,000	15,092	20,000	20,000	
510-240 CONTRACT MAINTENANCE	0	4,671	3,480	6,000	5,724	6,000	6,500	
510-430 SUPPLIES	3,297	5,853	5,082	5,500	2,476	4,500	5,500	
510-630 FACILITY MAINTENANCE	33,432	45,010	68,419	35,000	21,258	35,000	45,000	
510-650 FIRE ALARM & EXT. INSPECTIONS	250	2,357	475	2,000	0	2,000	2,000	
510-700 CONTINGENCIES	617	1,617	1,771	1,800	1,579	1,800	1,000	
TOTAL OTHER EXPENSES	92,466	112,886	149,891	142,000	91,561	139,300	151,700	
CAPITAL EXPENSES								
510-800 CAPITAL EXPENDITURES	0	47,536	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	47,536	0	0	0	0	0	
TOTAL 10-FACILITY DIVISION	92,466	160,422	149,891	142,000	91,561	139,300	151,700	

WINDCREST
TEXAS

FY 2014-2015
CIVIC CENTER



1 -GENERAL FUND
1-CIVIC CENTER
EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
ALARIES & BENEFITS								
11-010 CIVIC CENTER SALARIES	26,403	58,904	54,708	65,735	29,532	56,514	68,735	
11-011 CIVIC CENTER LONGEVITY	0	0	0	0	0	0	0	
11-012 STIPEND	0	1,745	2,544	2,166	2,166	2,166	0	
11-020 OVERTIME - CIVIC CENTER	10,776	13,456	16,523	7,800	8,624	15,500	4,800	
11-030 SOCIAL SECURITY	2,716	5,076	5,254	5,978	2,956	6,144	6,144	
11-040 HEALTH INSURANCE	3,929	10,092	9,811	10,996	5,980	12,645	10,996	
11-050 RETIREMENT	2,184	(2,782)	4,978	6,082	2,367	6,082	6,082	
11-060 WORKERS' COMPENSATION	3,610	2,249	270	3,589	2,589	3,589	3,589	
11-070 UNEMPLOYMENT COMPENSATION	83	270	0	270	0	270	270	
11-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	49,703	89,011	94,088	102,616	54,214	102,910	100,616	

11-020 OVERTIME - CIVIC CENTER NEXT YEAR NOTES:
Average of past 3 years OT Expense

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
THER EXPENSES								
11-100 UTILITIES	6,980	11,960	24,051	17,000	8,294	12,500	17,000	
11-430 SUPPLIES	1,703	3,946	2,374	5,500	1,865	3,000	5,500	
11-431 EMPLOYEE APPRECIATION LUNCHEON	0	75	150	150	0	150	150	
11-512 STIPEND	0	0	0	0	0	0	0	
11-630 FACILITY MAINTENANCE	10,975	23,150	32,236	22,238	5,252	20,000	25,000	
11-700 CONTINGENCIES	556	424	0	750	309	750	750	
TOTAL OTHER EXPENSES	20,214	39,555	58,810	45,638	15,720	36,400	48,400	
APITAL EXPENSES								
11-800 CAPITAL EXPENDITURES	0	40,808	500	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	40,808	500	0	0	0	0	
TOTAL 11-CIVIC CENTER	69,917	169,374	153,398	148,254	69,934	139,310	149,016	

01 -GENERAL FUND
14-CONTRACT SERVICES
DEPARTMENT EXPENSES

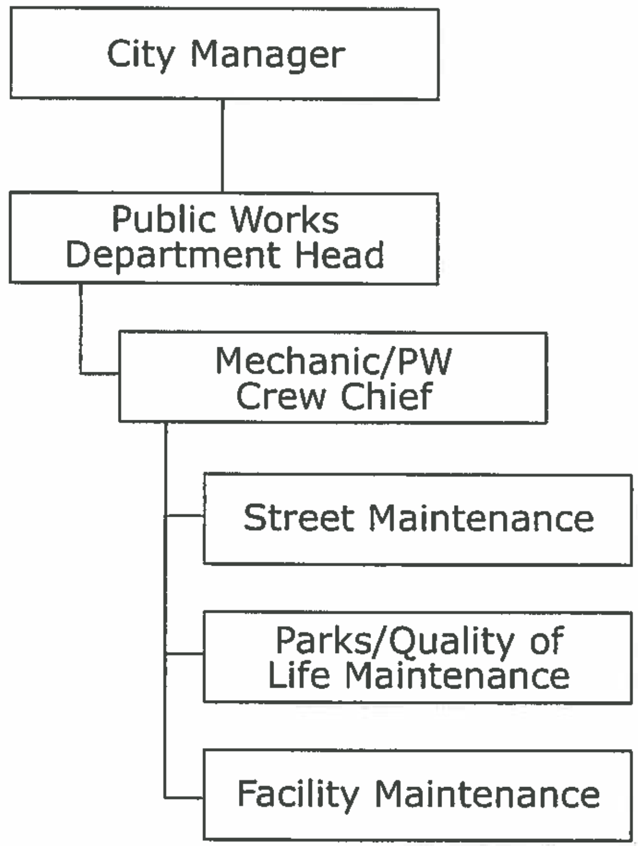
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
OTHER EXPENSES								
514-220 FOOD HEALTH OFFICER FEES	14,000	14,400	22,458	21,600	12,600	21,600	21,600	
514-250 LEGAL & CITY ATTORNEY	24,000	30,000	41,160	30,000	89,784	30,000	30,000	
514-255 SPECIAL LEGAL FEES	118,869	137,738	103,583	110,000	73,136	120,000	110,000	
514-260 DUES & FEES-BCAD	14,288	0	0	0	0	0	0	
514-270 DUES & FEES - BEXAR CO ELECTNS	0	0	0	0	0	0	0	
514-280 FEES-DELINQUENT COLLECTOR	139	0	0	0	0	0	0	
514-285 Contract Services - MFO	64,766	2,777	0	0	0	0	0	
514-290 AUDIT	35,000	25,805	29,590	24,000	31,620	27,420	27,420	
514-300 EMS	70,000	70,000	70,000	70,000	46,667	70,000	70,000	
514-310 MUNICIPAL INSURANCE	57,897	56,613	60,502	60,000	66,142	66,142	66,142	
514-320 ENGINEER / ARCHITECT	0	35,719	70,370	20,000	24,755	40,000	20,000	
514-321 CONTRACT PLANNING SERVICES	0	0	0	24,000	0	24,000	24,000	
514-325 SALES TAX COLLECTION SERVICE	0	0	6,000	6,000	6,000	6,000	6,000	
514-328 CABLE TV FRANC FEE COMPLIANCE	0	0	0	0	0	0	0	
514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	12,000	12,000	12,000	12,000	12,000	
514-367 WATER RESOURCES STUDY	0	0	0	0	0	0	0	
514-385 SALARY SURVEY	0	0	0	0	0	0	0	
514-400 CREDIT CARD TERMINAL	2,733	0	0	0	0	0	0	
514-403 RECORDS MANAGEMENT	0	0	6,417	0	13,277	15,000	12,000	
514-405 RECORDS STORAGE RENTAL	2,940	6,378	6,960	4,200	4,368	5,270	6,960	
514-410 RECORDS DESTRUCTION	0	1,135	1,207	1,200	200	1,207	1,200	
514-430 SUPPLIES	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	416,632	392,565	430,246	383,000	380,549	438,639	407,322	
CAPITAL EXPENSES								
514-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 14-CONTRACT SERVICES	416,632	392,565	430,246	383,000	380,549	438,639	407,322	

1 -GENERAL FUND
5-TECH SUPPORT
EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(---- 2013-2014 ---- CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END)	(---- 2014-2015 ---- REQUESTED BUDGET	APPROVED BUDGET)
ALARIES & BENEFITS								
15-010 EMC/TECH SUPPORT SALARIES	25,012	0	0	0	0	0	0	
15-011 EMC/TECH LONGEVITY	0	0	0	0	0	0	0	
15-020 EMT/TECH SUPPORT OVERTIME	0	0	0	0	0	0	0	
15-030 EMC/TECH SOCIAL SECURITY	2,467	0	0	0	0	0	0	
15-040 EMC/TECH HEALTH INSURANCE	1,091	0	0	0	0	0	0	
15-050 EMC/TECH RETIREMENT	2,102	0	0	0	0	0	0	
15-060 WORKER'S COMPENSATION	390	0	0	0	0	0	0	
15-070 UNEMPLOYMENT COMPENSATION	93	0	0	0	0	0	0	
15-090 EMC/TECH TERM.PAY-OUT	7,706	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	38,863	0	0	0	0	0	0	
THER EXPENSES								
15-120 DUES & SUBSCRIPTIONS	0	0	70	0	0	0	0	
15-130 EMC/TECH TRAINING	0	0	0	0	0	0	0	
15-200 COMPUTER CONTRACTS	71,130	65,369	73,770	67,130	45,252	67,130	67,130	
15-201 COMPUTER MAINTENANCE	15,080	289	3,334	4,000	3,711	4,000	4,000	
15-205 TELECOMMUNICATIONS CONTRACT	16,660	25,698	33,479	24,750	27,376	28,000	24,750	
15-210 TELEPHONE MAINT.CONTRACT	9,856	13,968	9,675	16,000	1,031	3,500	16,000	
15-215 MOBILE PHONES CONTRACT	6,535	6,069	11,409	6,535	9,287	9,600	9,600	
15-220 MOBILE PHONES MAINTENANCE	0	0	0	0	0	0	0	
15-221 MOBILE DATA TERMINAL SERVICE	5,409	6,275	6,061	5,409	4,721	5,409	5,409	
15-223 PAGER CONTRACT	1,826	0	0	0	0	0	0	
15-225 PAGER MAINTENANCE	34	0	0	0	0	0	0	
15-226 PAGER MAINTENANCE-FIRE	425	0	0	0	0	0	0	
15-227 RADIO CONTRACT	7,188	2,114	0	0	0	0	0	
15-229 RADIO MAINTENANCE	0	0	0	0	0	0	0	
15-286 CONTRACTSERVICES - IT	0	62,079	66,134	74,000	63,938	74,000	74,000	
15-330 WEBSITE SUPPORT CONTRACT	3,600	4,608	4,070	6,000	(125)	0	0	
15-332 WEBSITE MAINTENANCE	0	0	0	0	6,016	7,500	7,500	
15-333 CLOUD HOSTING FEES	0	330	0	0	0	0	0	
15-395 EMERGENCY MGMT SUPPORT	0	0	0	0	0	0	0	
15-396 EOC EQUIPMENT & SUPPLIES	0	0	0	0	0	0	0	
15-430 TECH SUPPLIES	517	0	0	0	0	0	0	
15-460 COPIER CONTRACT & SUPPLIES	12,972	12,723	4,502	15,500	9,638	15,500	15,500	
15-480 UNIFORM ALLOWANCE	100	0	0	0	0	0	0	
15-520 EQUIPMENT REPAIR	0	0	0	0	0	0	0	
15-522 AUDIO VISUAL MAINTENANCE	131	0	0	0	0	0	0	
15-525 LEASE PURCHASE-RECORDS MGMT SY	0	0	0	0	0	0	0	
15-700 CONTINGENCIES	0	0	125	750	2,358	2,500	750	
TOTAL OTHER EXPENSES	151,462	199,522	212,628	220,074	173,203	217,139	224,639	
APITAL EXPENSES								
15-800 CAPITAL EXPENSE	79,585	62,597	26,574	55,110	55,088	56,000	0	
TOTAL CAPITAL EXPENSES	79,585	62,597	26,574	55,110	55,088	56,000	0	
TOTAL 15-TECH SUPPORT	269,910	262,120	239,202	275,184	228,291	273,139	224,639	

WINDCREST
TEXAS

FY 2014-2015
PUBLIC WORKS

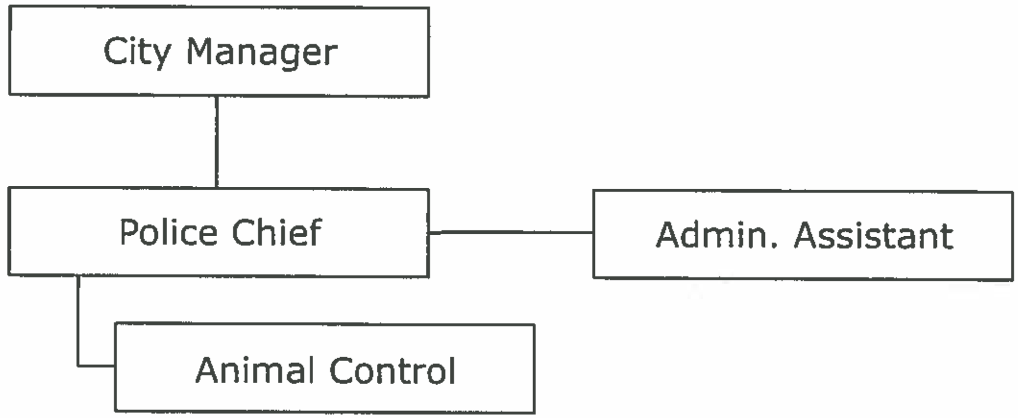


01 -GENERAL FUND
16-PUBLIC WORKS
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
516-010 PUBLIC WORKS SALARIES	314,957	258,099	307,909	321,310	200,338	321,310	321,310	
516-011 PUBLIC WORKS LONGEVITY	0	0	0	0	0	0	0	
516-012 STIPEND	0	3,785	14,385	11,099	11,099	11,099	0	
516-015 P.W .INCENTIVE PAY-BILINGUAL	1,377	1,200	577	600	369	600	600	
516-018 P.W. EDUCATION PAY	303	300	300	300	185	300	300	
516-020 PUBLIC WORKS OVERTIME	11,432	8,632	3,617	2,800	2,941	2,800	2,800	
516-030 SOCIAL SECURITY	23,689	20,897	24,858	27,770	18,964	26,500	28,869	
516-040 HEALTH INSURANCE	38,981	42,419	41,716	61,130	24,024	61,130	61,130	
516-050 RETIREMENT	26,950	27,632	21,107	26,647	12,754	25,750	26,647	
516-060 WORKERS' COMPENSATION	37,075	15,608	11,618	16,567	13,567	16,567	16,567	
516-070 UNEMPLOYMENT COMPENSATION	726	1,215	924	1,350	0	977	1,350	
516-080 CONTRACT LABOR	0	0	1,291	7,022	28,889	46,222	7,022	
516-095 TERMINATION PAY-OUT	2,163	7,564	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	457,652	387,352	428,301	476,595	313,130	513,256	466,595	
OTHER EXPENSES								
516-100 UTILITIES	40,955	46,335	40,121	41,800	12,859	41,800	41,800	
516-130 TRAINING	1,154	915	1,943	1,000	(430)	900	1,000	
516-140 EMPLOYMENT SCREENING	0	0	0	0	0	0	0	
516-240 CONTRACT OUT MAINTENANCE	859	2,328	873	10,000	616	2,000	10,000	
516-430 SUPPLIES	7,142	12,990	12,649	12,000	13,014	15,000	12,000	
516-431 EMPLOYEE APPRECIATION LUNCHEON	0	75	575	575	0	1,000	575	
516-480 UNIFORM ALLOWANCE	8,088	11,008	12,396	11,000	6,230	9,500	11,000	
516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0	0	0	0	0	
516-525 EQUIPMENT RENTAL	397	2,640	356	3,500	2,154	3,500	3,500	
516-530 STREET SIGNS & MARKERS	4,205	8,149	5,617	5,000	5,967	7,500	5,000	
516-630 FACILITIES MAINTENANCE	0	8,313	4,571	19,500	16,243	18,000	5,000	
516-700 CONTINGENCIES	100	128	230	45	42	200	0	
516-710 STREET CRACK FILLING MATERIAL	2,771	30	0	0	0	0	0	
516-720 ALLEY/CURB/SIDEWALK REPAIR	8,113	11,402	100	0	8,907	0	0	
TOTAL OTHER EXPENSES	73,784	104,312	79,431	104,420	65,602	99,400	89,875	
CAPITAL EXPENSES								
516-800 CAPITAL EXPENDITURES	0	2,453	9,910	69,000	42,517	42,517	69,000	
516-810 STREET CAPITAL REPAIRS	0	7,146	48,319	2,500	857	2,300	2,500	
TOTAL CAPITAL EXPENSES	0	9,599	58,230	71,500	43,374	44,817	71,500	
TOTAL 16-PUBLIC WORKS	531,436	501,263	565,962	652,515	422,107	657,473	627,970	

WINDCREST
TEXAS

FY 2014-2015
ANIMAL CONTROL

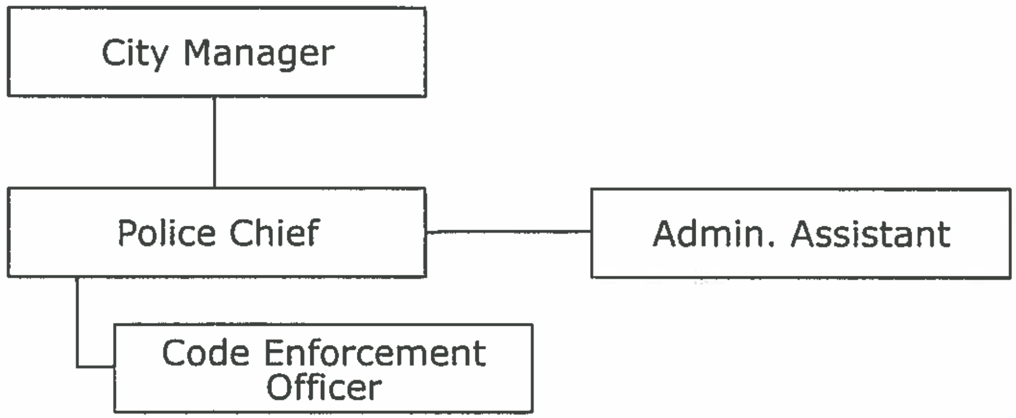


01 -GENERAL FUND
17-ANIMAL CONTROL
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
517-010 SALARIES-ANIMAL CONTROL	36,555	42,654	35,043	43,095	21,551	43,095	43,095	
517-011 LONGEVITY	0	0	0	0	0	0	0	
517-012 STIPEND	0	878	1,272	1,500	1,083	1,083	0	
517-013 Salaries - Animal on call	0	2,500	700	2,600	1,600	2,600	2,600	
517-020 OVERTIME-ANIMAL CONTROL	1,576	1,514	3,529	3,600	1,947	3,200	3,600	
517-030 SOCIAL SECURITY	2,829	3,498	3,089	3,985	2,097	3,610	3,296	
517-040 HEALTH INSURANCE	3,929	4,854	4,557	6,397	2,226	6,455	7,365	
517-050 RETIREMENT	3,158	3,207	2,701	2,376	1,392	2,376	2,800	
517-060 WORKER'S COMPENSATION	1,171	1,633	1,633	1,633	0	1,633	1,633	
517-070 UNEMPLOYMENT COMPENSATION	72	135	0	135	0	135	135	
TOTAL SALARIES & BENEFITS	49,290	60,872	52,524	65,321	31,895	64,187	64,524	
OTHER EXPENSES								
517-230 VET/INPOUNDING/SHELTER	8,488	12,342	17,678	11,000	15,470	17,000	14,000	
517-231 INPOUNDING/SHELTER	0	0	4,866	6,000	7,973	9,500	12,300	
517-240 TRAINING & CERTIFICATION	589	2,142	951	1,500	876	1,000	1,500	
517-420 EQUIPMENT	796	825	1,166	1,000	623	1,000	1,000	
517-430 SUPPLIES	0	0	432	750	38	750	1,500	
TOTAL OTHER EXPENSES	9,874	15,309	25,092	20,250	24,980	29,250	30,300	
CAPITAL EXPENSES								
517-800 CAPITAL EXPENDITURES	0	6,817	0	5,500	612	2,500	0	
TOTAL CAPITAL EXPENSES	0	6,817	0	5,500	612	2,500	0	
TOTAL 17-ANIMAL CONTROL	59,163	82,998	77,616	91,071	57,487	95,937	94,824	

WINDCREST
TEXAS

FY 2014-2015
CODE ENFORCEMENT

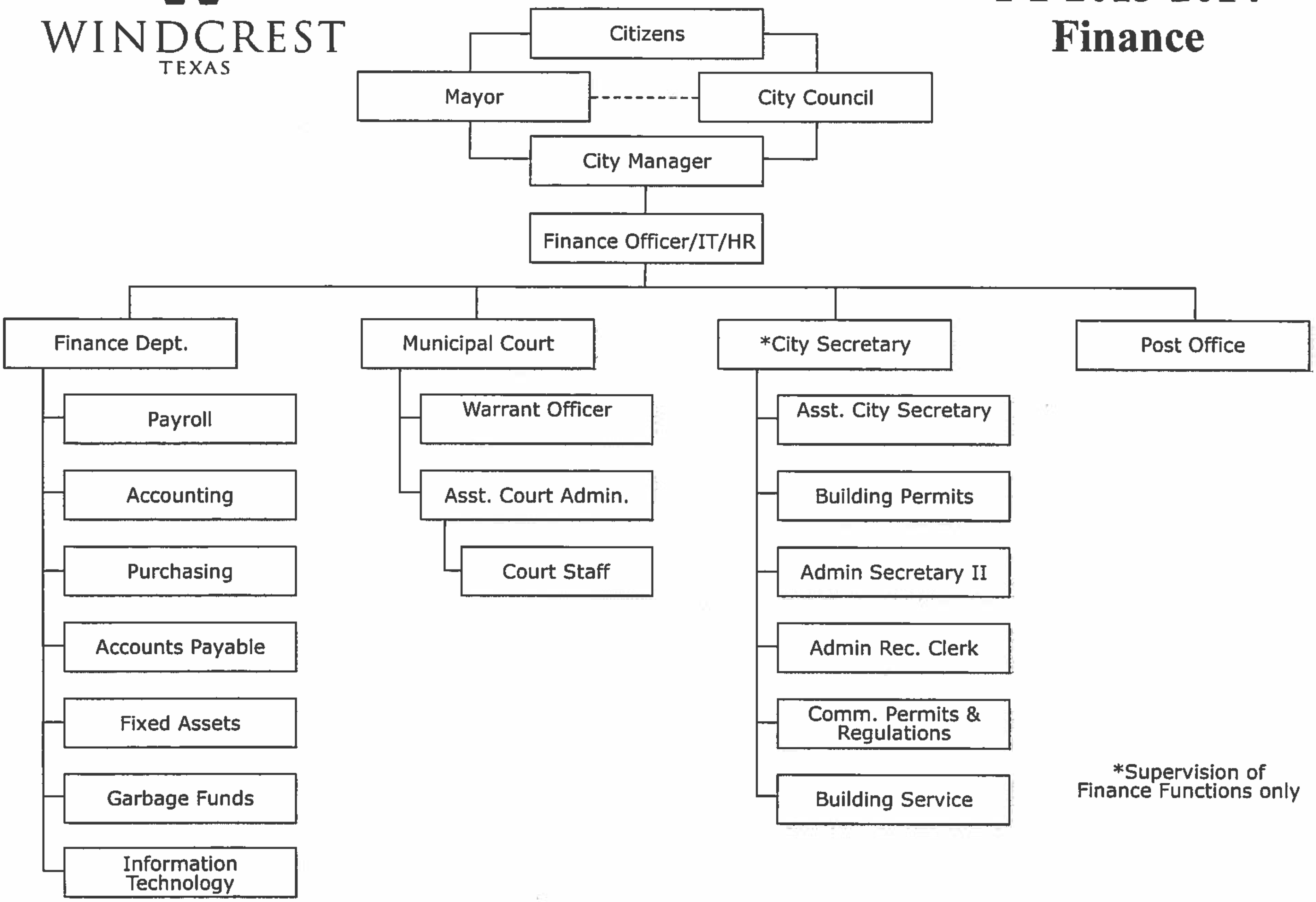


01 -GENERAL FUND
19-CODE ENFORCEMENT
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
519-010 INSPECTION SALARIES	87,500	22,491	37,867	39,742	23,879	39,742	39,141	
519-011 INSPECTIONS LONGEVITY	0	0	0	0	0	0	0	
519-012 STIPEND	0	594	1,272	1,000	1,083	1,083	0	
519-015 INSP.INCENTIVE PAY-BILINGUAL	968	0	856	600	369	600	600	
519-018 INSPECTION EDUCATION PAY	502	0	0	0	0	0	0	
519-020 OVERTIME	270	189	1,300	1,800	(56)	1,800	1,800	
519-026 HAZARDOUS DUTY PAY	0	0	138	0	171	126	480	
519-030 SOCIAL SECURITY	6,675	1,877	1,404	3,408	1,563	3,408	2,994	
519-040 HEALTH INSURANCE	6,814	3,297	1,463	5,577	1,951	5,577	6,414	
519-050 RETIREMENT	7,424	1,773	1,476	3,436	1,542	3,341	2,544	
519-060 WORKER'S COMPENSATION	976	344	344	344	244	244	344	
519-070 UNEMPLOYMENT COMPENSATION	144	261	0	270	0	270	270	
TOTAL SALARIES & BENEFITS	111,273	30,825	46,120	56,177	30,744	56,191	54,587	
OTHER EXPENSES								
519-120 DUES & SUBSCRIPTIONS	155	0	0	500	125	500	500	
519-125 CONTRACT INSPECTION SVCS	6,100	43,300	7,000	0	0	0	0	
519-130 BONDS & TRAINING	881	50	1,135	1,500	334	1,000	1,500	
519-140 EMPLOYMENT SCREENING	0	0	0	0	0	0	0	
519-150 CONTRACT SERVICES - INSPECTION	0	8,120	0	0	0	0	0	
519-420 OFFICE SUPPLIES	47	106	537	750	0	500	750	
519-430 SUPPLIES & EQUIPMENT	0	888	0	500	240	500	500	
519-480 UNIFORMS	424	100	434	500	371	500	500	
519-490 VEHICLE PARTS	0	0	0	1,000	0	1,000	1,000	
519-540 VEHICLE FUEL	0	985	0	0	0	0	0	
519-700 CONTINGENCIES	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	7,607	53,548	9,106	4,750	1,070	4,000	4,750	
CAPITAL EXPENSES								
519-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 19-CODE ENFORCEMENT	118,880	84,374	55,226	60,927	31,814	60,191	59,337	

WINDCREST
TEXAS

FY 2013-2014
Finance

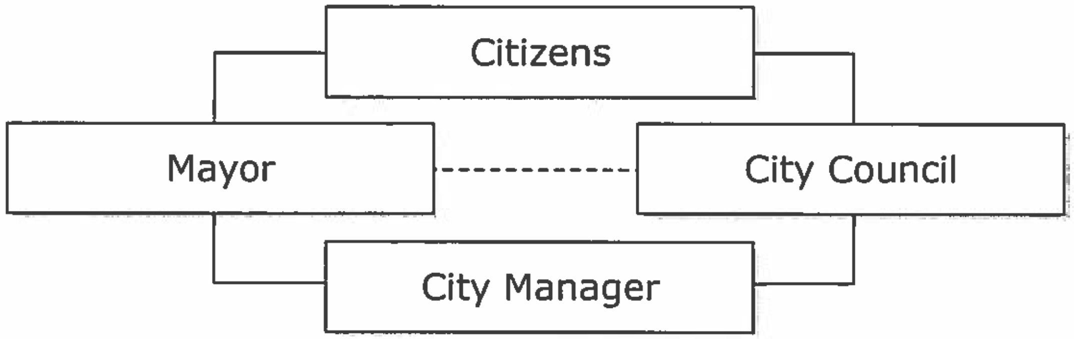


01 -GENERAL FUND
20-FINANCE
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
520-010 FINANCE SALARIES	81,193	81,117	88,737	115,544	71,616	112,608	104,106	
520-011 FINANCE LONGEVITY	0	0	0	0	0	0	0	
520-012 STIPEND	0	1,131	3,764	3,790	3,790	3,790	0	
520-015 FINANCE BILINGUAL PAY	605	600	23	0	0	24	0	
520-018 FINANCE EDUCATION PAY	68	0	4,000	1,200	369	600	0	
520-020 FINANCE OVERTIME	1,159	541	1,263	1,976	1,706	2,000	2,576	
520-030 FINANCE SOCIAL SECURITY	6,590	6,346	7,010	8,204	5,913	8,120	8,164	
520-040 FINANCE HEALTH INSURANCE	4,000	8,736	44,866	21,063	10,103	16,500	18,167	
520-050 FINANCE RETIREMENT	5,017	3,572	5,474	9,769	4,248	8,500	6,517	
520-060 WORKER'S COMPENSATION	683	359	359	281	281	359	381	
520-070 UNEMPLOYMENT COMPENSATION	144	270	303	270	0	305	270	
520-095 TERMINATION PAY-OUT - FINANCE	6,992	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	106,450	102,671	155,799	162,097	98,026	152,806	140,181	
OTHER EXPENSES								
520-120 DUES & SUBSCRIPTIONS	170	458	220	600	150	600	600	
520-130 BONDS & TRAINING	537	758	3,814	4,800	1,616	2,200	4,800	
520-140 EMPLOYMENT SCREENING	0	0	0	0	0	0	0	
520-260 DUES & FEES- BCAD	0	10,798	12,462	11,290	7,144	11,290	10,429	
520-280 FEES-DELINQUENT COLLECTOR	0	0	0	139	0	136	139	
520-285 CONTRACT SERVICES - MFO	0	65,745	69,938	73,808	47,682	72,000	74,000	
520-289 CONTRACT SUPPORT	0	10,696	956	0	0	956	0	
520-400 BANK/CREDIT CARD TERMINAL CHAR	0	4,787	7,433	4,242	2,402	4,242	4,242	
520-420 OFFICE SUPPLIES	2,495	4,017	6,374	6,975	6,309	9,000	6,975	
520-431 EMPLOYEE APPRECIATION LUNCHEON	0	900	1,000	1,000	0	250	1,000	
520-600 OFFICE EQUIP. & MAINT	0	0	0	500	0	500	500	
520-700 CONTINGENCIES	3,063	46	203	2,600	788	1,200	2,600	
TOTAL OTHER EXPENSES	6,265	98,205	102,400	105,954	66,090	102,374	105,285	
CAPITAL EXPENSES								
520-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 20-FINANCE	112,715	200,876	258,199	268,051	164,116	255,180	245,466	

WINDCREST
TEXAS

FY 2014-2015
City Manager

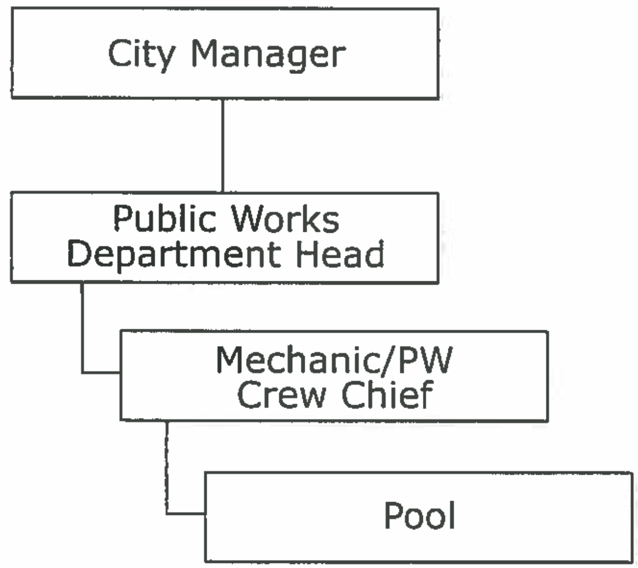


01 -GENERAL FUND
25-CITY MANAGEMENT
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
525-010 CITY MANAGEMENT SALARIES	64,698	95,000	99,207	112,385	68,886	112,385	117,500	
525-011 LONGEVITY	0	0	0	0	0	0	0	
525-012 STIPEND	0	530	1,272	1,083	1,083	1,083	0	
525-017 CERTIFICATION PAY	7	0	0	0	0	0	0	
525-018 EDUCATION PAY	7	0	0	0	0	0	0	
525-019 TUITION REIMBURSEMENT	0	0	0	0	0	0	0	
525-020 CITY MANAGEMENT OVERTIME	0	0	0	0	0	0	0	
525-030 SOCIAL SECURITY	4,791	6,938	7,286	8,868	5,234	8,951	8,989	
525-040 HEALTH INSURANCE	2,621	5,026	4,297	5,601	1,780	5,601	6,441	
525-050 RETIREMENT	5,516	6,924	6,956	9,213	4,385	9,213	7,638	
525-060 WORKER'S COMPENSATION	488	418	418	1,937	1,500	1,937	1,937	
525-070 UNEMPLOYMENT COMPENSATION	72	135	0	135	0	135	135	
525-080 CONTRACT LABOR - HR	0	0	0	1,000	0	1,000	1,000	
525-095 TERMINATION PAYOUT	1,490	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	79,690	114,971	119,436	140,222	82,868	140,305	143,639	
OTHER EXPENSES								
525-120 DUES & SUBSCRIPTIONS	2,255	655	480	0	600	600	600	
525-121 ADP Contract	0	0	0	0	0	0	0	
525-130 BONDS & TRAINING	310	800	1,690	1,000	867	1,200	600	
525-140 EMPLOY. SCREENING & RECRUITM	14,887	555	0	0	445	0	0	
525-150 MOVING EXPENSE - CITY MGR	1,000	10,000	0	0	0	0	0	
525-420 OFFICE SUPPLIES	1,792	1,184	907	800	313	800	1,200	
525-430 HR SUPPLIES	0	0	0	0	0	0	0	
525-640 EMPLOYEE RECOGNITION	0	976	1,984	4,200	1,520	3,900	4,200	
525-645 MEALS & ENTERTAINMENT	229	465	838	1,000	154	500	1,000	
525-650 VEHICLE EXPENSE	0	5	0	0	0	0	0	
525-655 Cell Phone Allowance	855	1,440	1,108	1,440	0	1,440	1,440	
TOTAL OTHER EXPENSES	21,328	16,080	7,006	8,440	3,899	8,440	9,040	
OTHER INCOME/EXPENSES								
525-900 TRANSFER TO EDC	0	219,186	75,000	0	0	0	0	
525-901 TRANSFER TO STREETS FUND	36,000	0	0	724,972	724,972	724,972	0	
TOTAL OTHER INCOME/EXPENSES	36,000	219,186	75,000	724,972	724,972	724,972	0	
TOTAL 25-CITY MANAGEMENT	137,018	350,237	201,442	873,634	811,739	873,717	152,679	

WINDCREST
TEXAS

FY 2014-2015
POOL

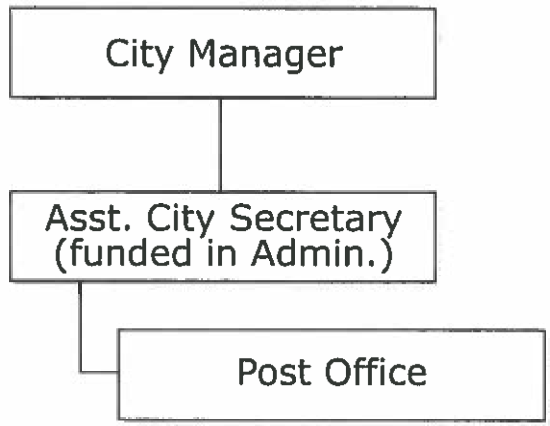


01 -GENERAL FUND
26-POOL
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
526-010 SALARIES	0	58,595	59,222	51,200	0	51,200	51,200	
526-020 OVERTIME	0	263	0	2,800	0	2,800	2,800	
526-030 SOCIAL SECURITY	0	4,503	4,531	4,131	0	4,131	4,131	
526-040 HEALTH INSURANCE	0	0	0	0	0	0	0	
526-050 RETIREMENT	0	0	0	0	0	0	0	
526-060 WORKER'S COMPENSATION	0	2,135	0	2,135	1,635	2,135	2,135	
526-070 UNEMPLOYMENT COMPENSATION	0	335	1,412	2,430	0	2,430	2,430	
TOTAL SALARIES & BENEFITS	0	65,831	65,164	62,696	1,635	62,696	62,696	
OTHER EXPENSES								
526-100 UTILITIES	0	7,493	12,371	12,500	2,786	12,500	12,500	
526-130 BONDS & TRAINING	0	0	1,114	1,500	309	1,500	1,500	
526-140 EMPLOYMENT SCREENING	0	0	0	0	0	0	0	
526-210 EQUIPMENT LEASE	0	0	0	0	0	0	0	
526-255 CONTRACT SERVICES - POOL	0	0	0	5,000	0	5,000	5,000	
526-420 OFFICE SUPPLIES	0	0	110	0	0	0	0	
526-430 MISCELLANEOUS SUPPLIES	0	1,198	11,492	10,000	3,401	10,000	10,000	
526-480 UNIFORM ALLOWANCE	0	0	0	0	0	0	0	
526-500 VEHICLE PARTS	0	0	0	0	0	0	0	
526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0	0	0	0	0	
526-520 EQUIPMENT REPAIR	0	0	411	3,500	0	1,500	3,500	
526-630 FACILITY MAINTENANCE	0	0	4,386	2,000	2,147	4,741	2,000	
526-700 CONTINGENCIES	0	0	10	500	0	500	500	
TOTAL OTHER EXPENSES	0	8,692	29,894	35,000	8,643	35,741	35,000	
CAPITAL EXPENSES								
526-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 26-POOL	0	74,522	95,058	97,696	10,278	98,437	97,696	

WINDCREST
TEXAS

FY 2014-2015
Post Office

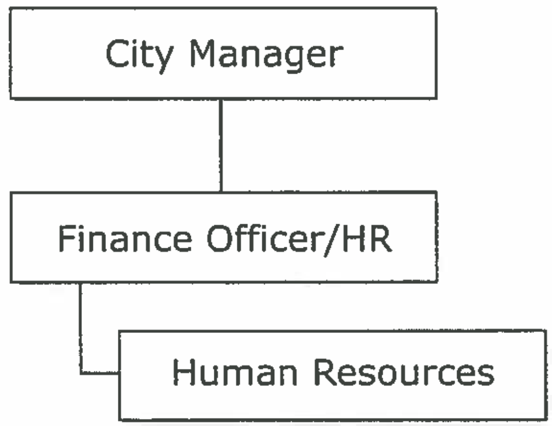


01 -GENERAL FUND
27-POST OFFICE
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(------ 2013-2014 CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ------)	(---- 2014-2015 REQUESTED BUDGET	APPROVED BUDGET ----)
SALARIES & BENEFITS								
527-010 POST OFFICE SALARIES	19,824	8,344	21,206	23,741	15,445	22,496	23,570	
527-011 LONGEVITY	0	0	0	0	0	0	0	
527-012 STIPEND	0	537	1,590	1,354	1,354	1,354	0	
527-015 P. O. INCENTIVE PAY-BILINGUAL	0	0	0	0	0	0	0	
527-020 OVERTIME - POST OFFICE	9	9	1,069	1,500	1,174	1,700	1,200	
527-030 SOCIAL SECURITY	1,486	666	1,820	1,875	1,417	1,741	1,975	
527-040 HEALTH INSURANCE	0	1,296	4,710	5,985	2,226	5,985	6,883	
527-050 RETIREMENT	(137)	0	1,318	1,861	947	1,469	1,968	
527-060 WORKER'S COMPENSATION	195	45	0	45	45	45	45	
527-070 UNEMPLOYMENT COMPENSATION	76	135	251	135	0	251	251	
527-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	21,454	11,033	31,963	36,496	22,608	35,041	35,892	
OTHER EXPENSES								
527-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	
527-130 BONDS & TRAINING	245	245	245	300	0	300	300	
527-420 OFFICE SUPPLIES - POST OFFICE	2,288	2,324	2,787	2,500	1,767	2,500	2,800	
527-421 CONTRACT / SEASONAL HELP	0	321	0	0	0	0	3,200	
527-590 POSTAGE - POST OFFICE	0	0	0	0	0	0	0	
527-600 OFFICE EQUIPMENT & MAINTENANCE	0	0	0	0	0	0	0	
527-610 OFFICE EQUIPMENT LEASE	3,742	3,156	3,156	15,600	3,950	12,750	12,200	
527-700 CONTINGENCIES	0	0	725	300	146	300	300	
527-710 INVENTORY ADJUSTMENTS	0	0	0	400	0	400	400	
TOTAL OTHER EXPENSES	6,275	6,046	6,913	19,100	5,863	16,250	19,200	
CAPITAL EXPENSES								
527-800 CAPITAL EXPENSE	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 27-POST OFFICE	27,729	17,079	38,876	55,596	28,471	51,291	55,092	

WINDCREST
TEXAS

FY 2014-2015
HUMAN RESOURCE



1 -GENERAL FUND
8-HUMAN RESOUCES
EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
THER EXPENSES								
28-121 ADP Contract	0	0	645	0	0	0	0	
28-140 EMPLOYMENT SCREENING/RECRUIT	0	15,404	14,911	13,500	8,154	13,500	13,500	
28-141 ADP SERVICES	0	43,555	0	0	0	0	0	
28-142 RECOGNITION PROGRAM	0	0	0	2,200	0	2,200	2,200	
28-143 EMPLOYEE WELLNESS PROGRAM	0	62	3,552	2,000	0	2,200	2,000	
28-150 EMP MED COST ASSIST	0	0	21,398	0	32,828	0	0	
28-160 EMP RECONGITION PROGRAM	0	0	0	0	0	0	0	
28-162 INSURANCE INCREASE	0	0	0	0	0	0	0	
28-170 EMP WELLNESS PROGRAM	0	0	0	0	0	0	0	
28-175 TRANSFER TO HRA FUND 12	0	0	0	90,225	0	55,000	55,000	
TOTAL OTHER EXPENSES	0	59,021	40,506	107,925	40,982	72,900	72,700	
TOTAL 28-HUMAN RESOUCES	0	59,021	40,506	107,925	40,982	72,900	72,700	

01 -GENERAL FUND
29-MERIT INCREASES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
529-010 MERIT INCREASE SALARIES	0	0	0	0	0	0	0	
529-030 SOCIAL SECURITY	0	0	0	0	0	0	0	
529-050 RETIREMENT	0	0	0	0	0	0	0	
529-060 WORKERS COMP	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
TOTAL 29-MERIT INCREASES	0	0	0	0	0	0	0	

01 -GENERAL FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
500-030 SOCIAL SECURITY	0	0	0	0	0	0	0	
500-050 RETIREMENT	0	0	0	0	0	22,000	0	
TOTAL SALARIES & BENEFITS	0	0	0	0	0	22,000	0	
TOTAL 00-GENERAL EXPENDITURES	0	0	0	0	0	22,000	0	
TOTAL EXPENDITURES	4,300,025	4,846,065	5,154,107	6,724,978	4,388,952	6,653,043	5,575,868	
REVENUE OVER/(UNDER) EXPENDITURES	538,512	608,962	466,972	(938,239)	(695,667)	(887,636)	367,661	
PROJECTED ENDING FUND BALANCE	2,034,478	2,643,440	3,110,412	2,172,068	2,414,641	2,222,671	2,590,332	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: MAY 31ST, 20

02 -GARBAGE FUND
REVENUES

					2013-2014			2014-2015	
		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
BEGINNING FUND BALANCE		109,645	150,958	205,445	179,773	179,773	179,773	156,044	156,044
4101	INCOME-COMMERCIAL	373,029	336,386	323,747	373,476	236,039	373,386	373,476	
4105	INCOME-RESIDENTIAL	487,710	499,858	504,123	365,783	385,967	487,710	365,783	
4107	INCOME-RECYCLING	347	223	197	347	0	347	347	
4110	INCOME-LATE CHARGE	11,124	14,978	10,679	11,124	19,115	11,124	11,124	
4115	INCOME-INTEREST	16	15	17	16	6	16	16	
4130	INCOME - MISCELLANEOUS	192	42	15	0	0	0	0	
TOTAL REVENUES		872,418	851,502	838,778	750,745	641,127	872,583	750,745	

02 -GARBAGE FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
500-010 EXPENSES-COMMERCIAL	333,823	294,227	324,046	365,651	206,076	365,651	365,651	
500-020 EXPENSES-RESIDENTIAL	351,859	418,565	428,978	420,656	262,792	420,656	420,656	
500-030 EXPENSES-ADMINISTRATIVE	58,340	71,250	47,500	95,000	0	95,000	95,000	
500-040 EXPENSES-BAD DEBT	0	12,973	9,352	0	0	0	0	
500-050 EXPENSES-MED.WASTE & CLEAN UP	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	744,022	797,015	809,876	881,307	468,868	881,307	881,307	
OTHER EXPENSES								
500-591 EXPENSE - ALLY REPAIR	0	0	7,074	10,000	1,590	15,000	10,000	
500-592 EXPENSES - ADDITIONAL CITY SER	0	0	0	5,000	0	5	5,000	
TOTAL OTHER EXPENSES	0	0	7,074	15,000	1,590	15,005	15,000	
OTHER INCOME/EXPENSES								
500-900 EXPENSES-TRANSFER GENERAL FUND	87,083	0	47,500	0	47,500	0	0	
TOTAL OTHER INCOME/EXPENSES	87,083	0	47,500	0	47,500	0	0	
TOTAL 00-GENERAL EXPENDITURES	831,105	797,015	864,451	896,307	517,958	896,312	896,307	
TOTAL EXPENDITURES	831,105	797,015	864,451	896,307	517,958	896,312	896,307	
REVENUE OVER/(UNDER) EXPENDITURES	41,313	54,487	(25,672)	(145,562)	123,169	(23,729)	(145,562)	
PROJECTED ENDING FUND BALANCE	150,958	205,445	179,773	34,211	302,942	156,044	10,482	

*** END OF REPORT ***

WINDCREST
TEXAS

OTHER FUNDS

Asset Seizure (Federal) Fund- These are funds that are awarded to the department when the PD participates in a joint investigation with the federal government and money or property is seized. The PD may receive up to 20% of the seized funds and are used for law enforcement purposes only.

Asset Seizure (State) Fund- These are funds that are awarded to the department when the PD participates in a joint investigation with the state government or conducts their own investigation during the course of their daily law enforcement operations and money or property is seized. The PD may receive up to 80% of the seized funds and are used for law enforcement purposes only.

County Fire Contribution Fund - Funds provided to the Fire Department for emergency coverage in a designated portion of Bexar County. By contract, these funds can only be used for Fire related items.

School Crossing Guard Fund- Funds given to the city by the state for materials and equipment for the school crossing guards at the Windcrest Elementary School

Police Donations Fund – Funds donated by the public to the PD. These funds can be used at the discretion of the Chief of Police for the Police Department. Such as the 5th grade graduation pool party for the Windcrest Elementary School, PD awards banquet, plaques, etc, etc.

Police Education Training Fund- Funds issued by the state to be used by the PD for training. The amount issued to the PD depends on the amount of officers the city is authorized.

Roosevelt Scholarship Fund – Donated funds used for scholarships at the Roosevelt High School.

Court Technology Fund – Funds received thru the payment of court fines mandated by state law. Funds are to be used for technology items to assist in the court administration.

Court Building Security Fund - Funds received thru the payment of court fines mandated by state law. Funds are to be used for security related items to assist in the court administration.

Hotel Occupancy Tax Fund - The Hotel Occupancy Tax Fund is used to account for all taxes remitted to the city by local hotel operators. These funds must be utilized in accordance with state law. Generally, these funds must be used to enhance tourism and enrich the culture and arts of the city.

Friends to Animal Control Fund - Funds donated to the City to assist with animal control. The City will match dollar for dollar for each donation up to $2,000.

03 -FRIENDS TO ANIMAL CONTROL
REVENUES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE	0	0	1,952	(1,940)	(1,940)	(1,940)	4,060	4,060
4101 INTEREST	0	0	0	0	0	0	0	
4102 DONATIONS	0	1,368	2,872	5,000	4,267	5,000	5,000	
4103 TRANSFER IN FROM GENERAL FUND	0	1,369	2,000	5,000	0	5,000	5,000	
TOTAL REVENUES	0	2,737	4,872	10,000	4,267	10,000	10,000	

03 -FRIENDS TO ANIMAL CONTROL
01-ADMINISTRATION
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
OTHER EXPENSES								
501-130 MISCELLANIOUS	0	785	8,764	4,000	0	4,000	4,000	
TOTAL OTHER EXPENSES	0	785	8,764	4,000	0	4,000	4,000	
TOTAL 01-ADMINISTRATION	0	785	8,764	4,000	0	4,000	4,000	
TOTAL EXPENDITURES	0	785	8,764	4,000	0	4,000	4,000	
REVENUE OVER/(UNDER) EXPENDITURES	0	1,952	(3,892)	6,000	4,267	6,000	6,000	
PROJECTED ENDING FUND BALANCE	0	1,952	(1,940)	4,060	2,327	4,060	10,060	

*** END OF REPORT ***

)4 -ASSET SEIZ FUND- FEDERAL
REVENUES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE		347	347	347	347	347	347	347	347
101	INCOME-COURT FORFEITED PR	0	0	0	0	0	0	0	
105	INCOME-ABAND/SEIZED PROP	0	0	0	0	0	0	0	
115	INCOME-INTEREST	0	0	0	0	0	0	0	
TOTAL REVENUES		0	0	0	0	0	0	0	

4 -ASSET SEIZ FUND- FEDERAL
0-GENERAL EXPENDITURES
EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
ALARIES & BENEFITS								
00-050 MISCELLANEOUS	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	
APITAL EXPENSES								
00-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	0	0	0	0	0	0	0	
OTAL EXPENDITURES	0	0	0	0	0	0	0	
EVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0	
ROJECTED ENDING FUND BALANCE	347	347	347	347	347	347	347	

*** END OF REPORT ***

)5 -COUNTY FIRE CONTRIBUTION
REVENUES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE	14,525	11,615	8,907	21,163	21,163	21,163	25,626	25,626
101 INCOME-BEXAR COUNTY	20,674	19,321	21,078	21,078	1,756	21,078	21,078	
105 INCOME - OTHER	1,000	1,756	0	0	0	0	0	
115 INCOME-INTEREST	1	1	0	1	1	1	1	
120 GRANT PROCEEDS - FIRE	0	0	0	0	0	0	0	
TOTAL REVENUES	21,675	21,078	21,078	21,079	1,757	21,079	21,079	

05 -COUNTY FIRE CONTRIBUTION
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
500-010 FIRE SUPPLIES	16,507	14,007	5,208	9,493	0	9,493	9,493	
500-050 MISCELLANEOUS	8,077	9,480	3,613	18,123	22,000	7,123	18,123	
TOTAL SALARIES & BENEFITS	24,584	23,487	8,822	27,616	22,000	16,616	27,616	

500-050 MISCELLANEOUS NEXT YEAR NOTES:
Included 11,000 for 1/2 of ISO rating cost.

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
OTHER EXPENSES								
500-431 EMPLOYEE APPRECIATION LUNCHEON	0	300	0	0	0	0	0	
TOTAL OTHER EXPENSES	0	300	0	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	4,600	0	0	4,600	
TOTAL CAPITAL EXPENSES	0	0	0	4,600	0	0	4,600	
TOTAL 00-GENERAL EXPENDITURES	24,584	23,787	8,822	32,216	22,000	16,616	32,216	
TOTAL EXPENDITURES	24,584	23,787	8,822	32,216	22,000	16,616	32,216	
REVENUE OVER/(UNDER) EXPENDITURES	(2,910)	(2,708)	12,256	(11,137)	(20,243)	4,463	(11,137)	
PROJECTED ENDING FUND BALANCE	11,615	8,907	21,163	10,026	921	25,626	14,489	

*** END OF REPORT ***

06 -SCHOOL CROSSING GUARD
REVENUES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE	33,480	37,793	38,568	30,586	30,586	30,586	25,970	25,970
4101 INCOME-BEXAR COUNTY	5,430	6,107	6,331	5,381	4,124	5,381	5,381	
4115 INCOME-INTEREST	3	3	4	3	1	3	3	
4310 SCHOOL ZONE FINES	0	0	0	0	0	0	0	
TOTAL REVENUES	5,433	6,111	6,335	5,384	4,125	5,384	5,384	

06 -SCHOOL CROSSING GUARD
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

				(------------ 2013-2014	------------)		(------- 2014-2015	--------)
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
500-010 DARE PROGRAM	0	0	0	0	0	0	0	
500-020 SAFETY EQUIPMENT	0	0	0	0	0	0	0	
500-030 STREET MAINTENANCE	0	4,678	0	0	0	0	0	
500-050 MISCELLANEOUS	1,120	657	402	4,000	80	4,000	4,000	
TOTAL SALARIES & BENEFITS	1,120	5,336	402	4,000	80	4,000	4,000	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	13,915	22,000	0	6,000	22,000	
TOTAL CAPITAL EXPENSES	0	0	13,915	22,000	0	6,000	22,000	
TOTAL 00-GENERAL EXPENDITURES	1,120	5,336	14,317	26,000	80	10,000	26,000	
TOTAL EXPENDITURES	1,120	5,336	14,317	26,000	80	10,000	26,000	
REVENUE OVER/(UNDER) EXPENDITURES	4,313	775	(7,983)	(20,616)	4,045	(4,616)	(20,616)	
PROJECTED ENDING FUND BALANCE	37,793	38,568	30,586	9,969	34,631	25,970	5,353	

*** END OF REPORT ***

)8 -POLICE DONATIONS ACCOUNT
EVENUES

				2013-2014			2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
EGINNING FUND BALANCE	2,865	4,283	5,273	5,644	5,644	5,644	3,744	3,744
101 INCOME-POLICE DONATIONS	2,130	1,799	616	0	1,410	100	0	
102 INCOME-WINDCREST PROUD	0	0	0	0	0	0	0	
106 INCOME-SWIM TEAM DONATIONS	0	0	0	0	0	0	0	
115 INCOME-INTEREST	0	0	1	1	0	0	1	
OTAL REVENUES	2,130	1,799	617	1	1,410	100	1	

8 -POLICE DONATIONS ACCOUNT
0-GENERAL EXPENDITURES
EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(2013-2014) CURRENT BUDGET	(2013-2014) Y-T-D ACTUAL	(2013-2014) PROJECTED YEAR END	(2014-2015) REQUESTED BUDGET	(2014-2015) APPROVED BUDGET
ALARIES & BENEFITS								
00-010 MISCELLANEOUS EXPENSES	712	509	246	2,000	1,120	2,000	2,000	
TOTAL SALARIES & BENEFITS	712	509	246	2,000	1,120	2,000	2,000	
THER EXPENSES								
00-431 EMPLOYEE APPRECIATION LUNCHEON	0	300	0	0	0	0	0	
TOTAL OTHER EXPENSES	0	300	0	0	0	0	0	
APITAL EXPENSES								
00-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	712	809	246	2,000	1,120	2,000	2,000	
OTAL EXPENDITURES	712	809	246	2,000	1,120	2,000	2,000	
EVENUE OVER/(UNDER) EXPENDITURES	1,418	990	370	(1,999)	290	(1,900)	(1,999)	
ROJECTED ENDING FUND BALANCE	4,283	5,273	5,644	3,644	5,934	3,744	1,744	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: MAY 31ST, 2014

9 -ASSET SEIZURE FUND- STATE
EVENUES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
EGINNING FUND BALANCE		17,890	18,983	10,147	5,413	5,413	5,413	766	766
101	INCOME-COURT FORFEITED PR	0	2,679	0	0	0	0	0	
105	INCOME-ABAND/SEIZED PROP	2,535	0	0	0	0	0	0	
115	INCOME-INTEREST	0	0	1	0	0	0	0	
OTAL REVENUES		2,535	2,679	1	0	0	0	0	

9 -ASSET SEIZURE FUND- STATE
0-GENERAL EXPENDITURES
EPARTMENT EXPENSES

				2013-2014			2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
ALARIES & BENEFITS								
00-050 MISCELLANEOUS	1,443	4,205	2,684	3,277	1,479	3,277	0	
TOTAL SALARIES & BENEFITS	1,443	4,205	2,684	3,277	1,479	3,277	0	
APITAL EXPENSES								
00-800 CAPITAL EXPENDITURES	0	7,309	2,051	0	1,717	1,370	0	
TOTAL CAPITAL EXPENSES	0	7,309	2,051	0	1,717	1,370	0	
TOTAL 00-GENERAL EXPENDITURES	1,443	11,514	4,735	3,277	3,195	4,647	0	
OTAL EXPENDITURES	1,443	11,514	4,735	3,277	3,195	4,647	0	
EVENUE OVER/(UNDER) EXPENDITURES	1,092	(8,835)	(4,735)	(3,277)	(3,195)	(4,647)	0	
ROJECTED ENDING FUND BALANCE	18,983	10,147	5,413	2,136	2,218	766	766	

*** END OF REPORT ***

10 -POLICE EDUCATION TRAINING
REVENUES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(------ 2013-2014 CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ------)	(------ 2014-2015 REQUESTED BUDGET	APPROVED BUDGET ------)
BEGINNING FUND BALANCE		8,703	10,456	10,457	7,122	7,122	7,122	5,723	5,723
1101	INCOME-LEOSE	1,753	0	0	0	2,066	2,600	2,600	
1105	INCOME- OTHER	0	0	0	0	0	0	0	
1115	INCOME-INTEREST	1	1	1	1	0	1	1	
TOTAL REVENUES		1,754	1	1	1	2,066	2,601	2,601	

APPROVED BUDGET
AS OF: MAY 31ST, 20_

.0 -POLICE EDUCATION TRAINING
)0-GENERAL EXPENDITURES
)EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
›00-050 EDUCATION/TRAINING	0	0	3,337	4,000	3,706	4,000	4,000	
TOTAL SALARIES & BENEFITS	0	0	3,337	4,000	3,706	4,000	4,000	
CAPITAL EXPENSES								
›00-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	0	0	3,337	4,000	3,706	4,000	4,000	
TOTAL EXPENDITURES	0	0	3,337	4,000	3,706	4,000	4,000	
REVENUE OVER/(UNDER) EXPENDITURES	1,754	1	(3,336)	(3,999)	(1,640)	(1,399)	(1,399)	
PROJECTED ENDING FUND BALANCE	10,456	10,457	7,122	3,123	5,482	5,723	4,324	

*** END OF REPORT ***

11 -ROOSEVELT SCHOLARSHIP FND
REVENUES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE	6,091	4,092	4,092	4,093	4,093	4,093	4,093	4,093
4101 INCOME	0	0	0	0	0	0	0	
4115 INCOME-INTEREST	1	0	0	0	0	0	0	
TOTAL REVENUES	1	0	0	0	0	0	0	

APPROVED BUDGET
AS OF: MAY 31ST, 20

11 -ROOSEVELT SCHOLARSHIP FND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 EXPENDITURES-MISCELLANEOUS	2,000	0	0	2,000	0	0	2,000	
500-060 MISC-SETUP 501.c3	0	0	0	1,500	0	0	1,500	
TOTAL SALARIES & BENEFITS	2,000	0	0	3,500	0	0	3,500	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	2,000	0	0	3,500	0	0	3,500	
TOTAL EXPENDITURES	2,000	0	0	3,500	0	0	3,500	
REVENUE OVER/(UNDER) EXPENDITURES	(1,999)	0	0	(3,500)	0	0	(3,500)	
PROJECTED ENDING FUND BALANCE	4,092	4,092	4,093	593	4,093	4,093	593	

*** END OF REPORT ***

APPROVED BUDGET
AS OF: MAY 31ST, 201.

12 -HEALTH REIMBURSEMENT ACCT
REVENUES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE	0	0	0	0	0	0	60,200	60,200
4101 INCOME - FEMA ASSISTANCE	0	0	0	0	0	0	0	
4115 INTEREST INCOME	0	0	0	0	0	0	0	
4120 TRANSFER FROM GENERAL FUND	0	0	0	220,425	0	130,200	70,000	
TOTAL REVENUES	0	0	0	220,425	0	130,200	70,000	

12 -HEALTH REIMBURSEMENT ACCT
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
OTHER EXPENSES								
500-100 HEALTH REIMBURSEMENT COSTS	0	0	0	130,200	0	70,000	130,200	
500-120 PROJ#3212 MATERIAL EXPENSE	0	0	0	0	0	0	0	
500-130 PROJ#3212 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	
500-210 PROJ#3213 LABOR COST	0	0	0	0	0	0	0	
500-220 PROJ#3213 MATERIAL EXPENSE	0	0	0	0	0	0	0	
500-230 PROJ#3213 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	
500-310 PROJ#3214 LABOR COST	0	0	0	0	0	0	0	
500-320 PROJ#3214 MATERIAL EXPENSE	0	0	0	0	0	0	0	
500-330 PROJ#3214 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	
500-410 PROJ#3215 LABOR COST	0	0	0	0	0	0	0	
500-420 PROJ#3215 MATERIAL EXPENSE	0	0	0	0	0	0	0	
500-430 PROJ#3215 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	
500-510 PROJ#3216 LABOR COST	0	0	0	0	0	0	0	
500-520 PROJ#3216 MATERIAL EXPENSE	0	0	0	0	0	0	0	
500-530 PROJ#3216 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	
500-610 PROJ#3217 LABOR COST	0	0	0	0	0	0	0	
500-620 PROJ#3217 MATERIAL EXPENSE	0	0	0	0	0	0	0	
500-630 PROJ#3217 EQUIPMENT EXPENSE	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	0	0	0	130,200	0	70,000	130,200	
TOTAL 00-GENERAL EXPENDITURES	0	0	0	130,200	0	70,000	130,200	
TOTAL EXPENDITURES	0	0	0	130,200	0	70,000	130,200	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	90,225	0	60,200	(60,200)	
PROJECTED ENDING FUND BALANCE	0	0	0	90,225	0	60,200	0	

*** END OF REPORT ***

13 -ECONOMIC DEVELOPMENT CORP
EVENUES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
EGINNING FUND BALANCE		146,020	1,844,049	1,871,602	385,967	385,967	385,967	111,375	111,375
105	INCOME - OTHER	1,600,000	1,875,953	7,047	0	25	0	0	
110	INCOME - OTHER (HOT)	0	0	0	0	0	0	0	
111	INCOME - OTHER (GEN.FUND)	0	219,186	75,000	0	0	0	0	
112	INCOME-WALZEM RD GRANT	0	0	0	0	0	0	0	
113	INCOME-CORPORATE DONATIONS	0	0	0	0	0	0	0	
115	SALES TAX (.25)	322,537	392,242	443,534	487,618	228,678	487,618	487,618	
301	INTEREST	64	188	117	250	24	250	250	
900	PROCEEDS FROM CAPITAL LEASE	0	0	0	0	0	0	0	
OTAL REVENUES		1,922,601	2,487,568	525,698	487,868	228,727	487,868	487,868	

APPROVED BUDGET
AS OF: MAY 31ST, 20

3 -ECONOMIC DEVELOPMENT CORP
0-GENERAL EXPENDITURES
EPARTMENT EXPENSES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS									
500-009	SALARIES - EDC	37,497	40,385	42,398	0	0	0	0	
500-010	ADMINISTRATIVE EXPENSES	133	0	4,040	4,000	0	4,000	27,000	
500-011	EDC LONGEVITY	0	0	0	0	0	0	0	
500-013	STIPEND	0	0	1,872	0	0	1,872	0	
500-018	EDC EDUCATION PAY	492	0	0	0	0	0	0	
500-020	EDC OVERTIME	63	0	0	0	0	0	0	
500-030	SOCIAL SECURITY-EDC	6,307	2,938	3,663	0	0	0	0	
500-040	HEALTH INSURANCE-EDC	1,441	137	10,129	0	0	0	0	
500-050	RETIREMENT-EDC	7,803	2,494	3,166	0	0	0	0	
500-060	WORKERS COMPENSATION-EDC	1,279	0	0	283	0	283	0	
500-070	UNEMPLOYMENT COMPENSATION	72	261	135	135	135	135	0	
500-080	CONTRACT LABOR	0	35,000	70,600	86,000	60,000	86,000	96,000	
500-095	TERMINATION PAYOUT	19,963	0	0	0	0	0	0	
	TOTAL SALARIES & BENEFITS	75,051	81,214	136,003	90,418	60,135	92,290	123,000	
OTHER EXPENSES									
500-100	PUBLIC RELATION FEES-GENERAL	0	0	0	0	0	0	0	
500-115	MOBILE TELEPHONE	0	842	831	1,450	105	1,450	0	
500-120	DUES & SUBSCRIPTIONS	3,499	937	2,502	2,000	2,478	2,900	1,500	
500-130	TRAINING	(1,150)	1,931	1,055	5,000	6,626	10,000	8,000	
500-132	TRAVEL	271	629	8,677	13,062	3,303	13,062	20,000	
500-135	MEALS & ENTERTAINMENT	36	1,078	5,901	5,000	4,205	5,000	5,000	
500-200	COMPUTER MAINTENANCE	42	147	1,752	200	1,418	2,900	3,000	
500-201	WEBSITE MAINTENANCE	440	735	313	720	2,302	4,200	2,000	
500-205	REPAIRS & MAINT OF BUILDING	0	798	128	0	94	0	0	
500-250	LEGAL EXPENSES	30,745	110,940	30,150	40,000	20,150	60,000	30,000	
500-290	AUDIT	0	5,500	4,900	5,500	2,950	5,500	5,500	
500-430	SUPPLIES	(1,112)	1,533	1,625	3,250	1,446	3,250	2,500	
500-440	ELECTION EXPENSES	0	0	0	0	122	0	1,500	
500-510	VEHICLE EXPENSE-EDC	0	0	0	0	0	0	0	
500-515	HEALTH EXPENSE ALLOW-DIRECTOR	1,968	0	0	0	0	0	0	
500-520	MOVING EXPENSE-DIRECTOR	0	0	0	0	0	0	0	
500-540	VEHICLE FUEL	26	0	48	0	32	28	0	
500-590	POSTAGE	0	45	101	250	14	145	500	
500-630	LEGAL ADVERTISING	60	276	0	776	0	776	0	
500-640	COPIER USAGE	0	957	0	1,443	0	1,443	1,443	
500-650	WALZEM RD GRANT EXPENSES	0	0	0	0	0	0	0	
500-700	CONTINGENCIES	937	110	4,294	24,620	400	4,620	2,000	
	TOTAL OTHER EXPENSES	35,761	126,456	62,276	103,271	45,645	115,274	82,943	

500-250 LEGAL EXPENSES PERMANENT NOTES:
30,000 for regular legal, 10,000 for special legal services

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
CAPITAL EXPENSES									
500-800	EDC PROJECTS	9,623	2,145	24,055	200,000	1,993	65,000	65,000	
500-801	PROMOTING WINDCREST	0	13,694	32,851	38,282	3,252	38,282	46,407	
500-810	CAPITAL EXPENSE	18,261	0	2,520	0	0	0	11,760	

13 -ECONOMIC DEVELOPMENT CORP
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
500-890 TLF LOAN PAYMENTS	27,190	279,822	341,089	97,450	71,152	247,450	103,049	
500-891 RACKER ROAD PROJECT	31,653	1,902,798	1,368,667	0	164,164	164,164	0	
500-892 TLF INTEREST	17,797	53,885	43,872	37,513	19,985	40,000	31,911	
TOTAL CAPITAL EXPENSES	104,524	2,252,345	1,813,053	373,245	260,545	554,896	258,127	

500-890 TLF LOAN PAYMENTS PERMANENT NOTES:
$97,447.23 annual principle
$250,000 additional pay down of principle of possible

OTHER INCOME/EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
500-900 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	215,336	2,460,016	2,011,333	566,934	366,325	762,460	464,070	

3 -ECONOMIC DEVELOPMENT CORP
0-GENERAL EXPENDITURES
·EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
RANSFERS								
00-500 TRANSFER TO GEN. FUND	9,236	0	0	23,000	0	0	0	
TOTAL TRANSFERS	9,236	0	0	23,000	0	0	0	
OTAL EXPENDITURES	224,571	2,460,016	2,011,333	589,934	366,325	762,460	464,070	
EVENUE OVER/(UNDER) EXPENDITURES	1,698,030	27,552	(1,485,635)	(102,066)	(137,598)	(274,592)	23,798	
ROJECTED ENDING FUND BALANCE	1,844,049	1,871,602	385,967	283,900	248,368	111,375	135,173	

*** END OF REPORT ***

4 -COURT TECHNOLOGY FUND
EVENUES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
EGINNING FUND BALANCE	8,816	17,664	30,518	40,917	40,917	40,917	51,703	51,703
101 INCOME-COURT TECHNOLOGY FEES	8,937	12,852	14,288	14,383	9,537	14,383	14,383	
115 INCOME - INTEREST	1	2	3	3	2	3	3	
OTAL REVENUES	8,938	12,853	14,291	14,386	9,539	14,386	14,386	

.4 -COURT TECHNOLOGY FUND
)0-GENERAL EXPENDITURES
)EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
00-050 MISCELLANEOUS	90	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	90	0	0	0	0	0	0	
CAPITAL EXPENSES								
00-800 CAPITAL EXPENDITURES	0	0	3,892	0	180	3,600	0	
TOTAL CAPITAL EXPENSES	0	0	3,892	0	180	3,600	0	
TOTAL 00-GENERAL EXPENDITURES	90	0	3,892	0	180	3,600	0	

4 -COURT TECHNOLOGY FUND
0-GENERAL EXPENDITURES
EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
RANSFERS								
00-501 TRANSFER TO GEN. FUND	0	0	0	0	0	0	0	
TOTAL TRANSFERS	0	0	0	0	0	0	0	
OTAL EXPENDITURES	90	0	3,892	0	180	3,600	0	
EVENUE OVER/(UNDER) EXPENDITURES	8,848	12,853	10,400	14,386	9,359	10,786	14,386	
ROJECTED ENDING FUND BALANCE	17,664	30,518	40,917	55,303	50,277	51,703	66,088	

*** END OF REPORT ***

15 -COURT BLDG. SECURITY FUND
REVENUES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE		4,426	10,685	19,844	30,562	30,562	30,562	1,204	1,204
4101	INCOME-COURT BLDG SECURITY FEE	6,703	9,642	10,716	10,825	7,153	10,807	10,825	
4115	INCOME - INTEREST	1	1	2	2	1	1	2	
4120	TRANSFER FROM GENERAL FUND	0	0	0	7,000	7,000	0	7,000	
TOTAL REVENUES		6,703	9,643	10,718	17,827	14,154	10,808	17,827	

15 -COURT BLDG. SECURITY FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	444	484	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	444	484	0	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	37,500	40,166	40,166	0	
TOTAL CAPITAL EXPENSES	0	0	0	37,500	40,166	40,166	0	
TOTAL 00-GENERAL EXPENDITURES	444	484	0	37,500	40,166	40,166	0	

15 -COURT BLDG. SECURITY FUND
)0-GENERAL EXPENDITURES
)EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	(---- 2013-2014 ---- CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ----)	(---- 2014-2015 ---- REQUESTED BUDGET	APPROVED BUDGET ----)
TRANSFERS								
)00-500 TRANSFER TO GENERAL FUND	0	0	0	10,000	0	0	0	
TOTAL TRANSFERS	0	0	0	10,000	0	0	0	
:OTAL EXPENDITURES	444	484	0	47,500	40,166	40,166	0	
REVENUE OVER/(UNDER) EXPENDITURES	6,259	9,159	10,718	(29,673)	(26,012)	(29,358)	17,827	
PROJECTED ENDING FUND BALANCE	10,685	19,844	30,562	889	4,550	1,204	19,031	

*** END OF REPORT ***

16 -HOTEL/MOTEL TAX FUND
REVENUES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE		41,511	126,529	138,913	127,550	127,550	127,550	95,560	95,560
4101	INCOME-HOT	153,690	155,313	166,759	153,989	100,034	153,939	153,989	
4105	INCOME-OTHER	0	0	0	0	0	0	0	
4115	INCOME-INTEREST	7	10	13	8	8	8	8	
TOTAL REVENUES		153,697	155,323	166,772	153,997	100,042	153,947	153,997	

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

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
SALARIES & BENEFITS								
500-040 ADVERTISING & PROMOTION	500	7,500	7,900	0	1,870	7,900	0	
500-050 MISCELLANEOUS	0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	500	7,500	7,900	0	1,870	7,900	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	63,389	0	50,366	71,190	0	
TOTAL CAPITAL EXPENSES	0	0	63,389	0	50,366	71,190	0	
TOTAL 00-GENERAL EXPENDITURES	500	7,500	71,289	0	52,236	79,090	0	

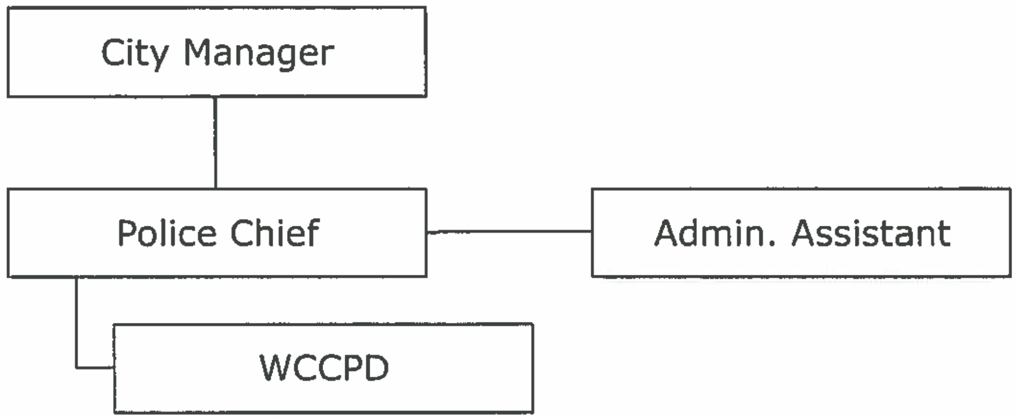
16 -HOTEL/MOTEL TAX FUND
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
TRANSFERS								
900-500 TRANSFER TO TAX NOTES FUND	0	0	0	0	0	0	0	
900-501 TRANSFER TO GENERAL FUND	68,179	135,438	106,847	186,847	49,250	106,847	186,847	
900-502 TRANSFER TO EDC FUND	0	0	0	0	0	0	0	
TOTAL TRANSFERS	68,179	135,438	106,847	186,847	49,250	106,847	186,847	
TOTAL EXPENDITURES	68,679	142,938	178,136	186,847	101,486	185,937	186,847	
REVENUE OVER/(UNDER) EXPENDITURES	85,018	12,385	(11,364)	(32,850)	(1,444)	(31,990)	(32,850)	
PROJECTED ENDING FUND BALANCE	126,529	138,913	127,550	94,700	126,105	95,560	62,710	

*** END OF REPORT ***

WINDCREST
TEXAS

FY 2014-2015
WCCPD



8 -WCC&PD FUND
EVENUES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
EGINNING FUND BALANCE	188,254	186,417	229,289	214,627	214,627	214,627	272,432	272,432
101 INCOME - SALES TAX	404,789	490,867	624,378	623,548	304,201	623,548	623,548	
102 INCOME-K9 DONATIONS	0	0	0	0	0	0	0	
105 INCOME - OTHER	3,880	0	0	0	0	0	0	
115 INCOME - INTEREST	16	17	16	14	10	14	14	
120 PROCEEDS FROM GUN SALES	0	0	0	0	0	0	0	
900 PROCEEDS FROM CAPITAL LEASE	0	0	0	0	0	0	0	
OTAL REVENUES	408,685	490,884	624,393	623,562	304,211	623,562	623,562	

8 -WCC&PD FUND
0-GENERAL EXPENDITURES
EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
ALARIES & BENEFITS								
00-009 SALARIES	138,750	149,380	142,657	150,116	94,427	150,116	150,116	
00-010 ADMINISTRATIVE EXPENSE	0	0	2,000	2,000	0	2,000	2,000	
00-011 LONGEVITY	0	0	0	0	0	0	0	
00-013 STIPEND	0	2,332	5,087	4,000	3,249	3,249	0	
00-014 SPECIAL ASSIGNMENT PAY K-9	4,063	2,885	0	4,500	0	4,500	4,500	
00-015 INCENTIVE PAY-BILING & SHIFT	1,799	587	417	2,400	544	2,400	2,400	
00-017 CERTIFICATION PAY	2,032	1,466	600	0	369	0	0	
00-018 EDUCATION PAY	0	92	0	300	0	300	300	
00-019 TUITION REIMBURSEMENT	0	0	0	0	0	0	0	
00-020 OVERTIME	7,168	16,054	15,200	17,200	16,944	20,410	22,200	
00-021 7K HOURS	2,075	3,630	4,787	2,100	3,186	3,500	4,900	
00-026 HAZARDOUS DUTY PAY	0	0	27	400	97	400	1,080	
00-030 SOCIAL SECURITY	15,322	13,490	12,682	13,634	9,431	12,962	13,634	
00-040 HEALTH INSURANCE	20,217	18,646	17,081	23,987	9,054	23,240	27,585	
00-050 RETIREMENT	17,192	12,605	11,400	14,408	7,312	14,408	14,408	
00-060 WORKERS COMPENSATION	9,211	0	3,420	3,065	2,065	3,065	3,065	
00-070 UNEMPLOYMENT COMPENSATION	288	1,044	0	540	0	540	540	
TOTAL SALARIES & BENEFITS	218,116	222,212	215,359	238,650	146,677	241,090	246,728	
THER EXPENSES								
00-130 BONDS & TRAINING	3,780	1,335	2,368	5,000	983	5,000	5,000	
00-250 LEGAL EXPENSE	0	0	0	0	0	0	0	
00-290 AUDIT	0	0	0	0	0	0	0	
00-420 OFFICE SUPPLIES	0	(152)	0	500	62	500	500	
00-430 JUVENILE PROG.FEES & SUPPLIES	0	0	0	0	0	0	0	
00-435 K-9 PROGRAM EXPENSES	2,455	2,550	4,225	5,000	430	5,000	5,000	
00-440 ELECTION EXPENSE	0	0	0	0	0	0	0	
00-450 SYSTEM ACCESS FEE	10,072	0	14,482	14,035	666	14,482	14,035	
00-480 UNIFORMS	946	1,090	2,213	2,000	1,511	2,000	2,700	
00-500 MISC. CRIME PREVENTION	(404)	4,440	16,291	5,000	3,114	5,000	10,000	
00-515 DEBT SERVICE - PRINCIPAL	46,112	0	0	0	0	0	0	
00-516 DEBT SERVICE - PRINCIPAL	57,074	59,785	0	0	0	0	0	
00-517 MAINTENANCE ON EQUIPMENT	32,965	34,033	47,582	45,284	16,728	45,282	45,284	
00-518 DEBT SERVICE - INTEREST	7,810	2,839	0	0	0	0	0	
TOTAL OTHER EXPENSES	160,811	105,919	87,161	76,819	23,494	77,264	82,519	
APITAL EXPENSES								
00-800 CAPITAL EXPENDITURES	0	119,880	336,536	247,403	83,228	247,403	316,865	
TOTAL CAPITAL EXPENSES	0	119,880	336,536	247,403	83,228	247,403	316,865	
THER INCOME/EXPENSES								
00-900 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	378,927	448,012	639,056	562,872	253,399	565,757	646,112	

.8 -WCC&PD FUND
)0-GENERAL EXPENDITURES
)EPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
'RANSFERS								
›00-500 TRANSFER TO GEN FUND	31,595	0	0	0	0	0	0	
TOTAL TRANSFERS	31,595	0	0	0	0	0	0	
'OTAL EXPENDITURES	410,522	448,012	639,056	562,872	253,399	565,757	646,112	
:EVENUE OVER/(UNDER) EXPENDITURES	(1,837)	42,872	(14,663)	60,690	50,812	57,805	(22,550)	
'ROJECTED ENDING FUND BALANCE	186,417	229,289	214,627	275,317	265,438	272,432	249,882	

*** END OF REPORT ***

WINDCREST P... DEPARTMENT
FY2014-2015 PR... WCCPD BUDGET

CA... PENDITURES

ITEM	FY2014-2015 QUARTER	CIP 5 YEAR PLAN	QUANTITY	COST PER UNIT	TOTAL COST	QUARTERLY TOTALS
2015 CHEVROLET SILVERADO SSV (INCLUDES ALL EMERGENCY LIGHTING EQUIPMENT) - REPLACES PW1	1	YES	1	$ 36,200.00	$ 36,200.00	$ 85,230.00
POLICE MOBILE RADIO (IN-CAR) P25 COMPLIANT (INCLUDES INSTALLATION)		YES	1	$ 4,800.00	$ 4,800.00	
POLICE VEHICLE GRAPHICS		YES	1	$ 600.00	$ 600.00	
BALLISTIC VESTS		YES	10	$ 658.00	$ 6,580.00	
POLICE PORTABLE RADIO'S (HANDHELD) P25 COMPLIANT		YES	10	$ 3,705.00	$ 37,050.00	
2015 CHEVROLET TAHOE PPV (INCLUDES ALL EMERGENCY LIGHTING EQUIPMENT) - REPLACES UNIT 850	2	YES	1	$ 36,200.00	$ 36,200.00	$ 98,320.00
2015 CHEVROLET TAHOE PPV (INCLUDES ALL EMERGENCY LIGHTING EQUIPMENT) - REPLACES UNIT 851		YES	1	$ 36,200.00	$ 36,200.00	
POLICE VEHICLE GRAPHICS		YES	2	$ 600.00	$ 1,200.00	
POLICE MOBILE RADIO'S (IN-CAR) P25 COMPLIANT (INCLUDES INSTALLATION)		YES	2	$ 4,800.00	$ 9,600.00	
VEHICLE EQUIPMENT ORGANIZERS		YES	2	$ 160.00	$ 320.00	
VEHICLE RADAR (IN-CAR)		YES	1	$ 2,300.00	$ 2,300.00	
ADDITIONAL LAPTOP STANDS, PLATFORM TRAYS AND INSTALLATION		YES	2	$ 1,500.00	$ 3,000.00	
GETAC 3400 VEHICLE LAPTOP COMPUTERS WITH COPSYNC, GPS, ELECTRONIC TICKETWRITING, CARD READER, VIDTAC IN-CAR VIDEO SYSTEM, LAPTOP STANDS AND PLATFORM TRAYS, EXTENDED WARRANTIES AND INSTALLATION (CODE ENFORCEMENT/PATROL REPLACEMENT PW1)		YES	1	$ 9,500.00	$ 9,500.00	
2015 CHEVROLET TAHOE PPV (INCLUDES ALL EMERGENCY LIGHTING EQUIPMENT) - REPLACES UNIT 816	3	YES	1	$ 36,200.00	$ 36,200.00	$ 97,560.00
POLICE VEHICLE GRAPHICS		YES	1	$ 600.00	$ 600.00	
POLICE MOBILE RADIO'S (IN-CAR) P25 COMPLIANT (INCLUDES INSTALLATION)		YES	1	$ 4,800.00	$ 4,800.00	
ADDITIONAL LAPTOP STAND, PLATFORM TRAY AND INSTALLATION		YES	1	$ 1,900.00	$ 1,900.00	
VEHICLE EQUIPMENT ORGANIZERS		YES	1	$ 160.00	$ 160.00	
GLOCK MODEL 22 DUTY PISTOLS		YES	2	$ 450.00	$ 900.00	
POLICE YOUTH LAW ENFORCEMENT EXPLORER PROGRAM (NEW PROGRAM)		YES	10	$ 300.00	$ 3,000.00	
CITIZEN POLICE ACADEMY PROGRAM (NEW PROGRAM)		YES	1	$ 3,500.00	$ 3,500.00	
RECORDS DIVISION - UPGRADE FURNITURE		YES	1	$ 3,000.00	$ 3,000.00	
COMMUNICATIONS DIVISION - UPGRADE/REPLACE MONITOR CUSTOMER SERVICE		YES	1	$ 2,500.00	$ 2,500.00	
COMMUNICATIONS DIVISION - UPDATE DISPATCH RADIO SYSTEMS - P25 COMPLIANT		YES	2	$ 19,250.00	$ 38,500.00	
TEXAS POLICE CHIEFS BEST PRACTICES PROGRAM (RECOGNITION)	4	YES	1	$ 3,000.00	$ 3,000.00	$ 35,695.00
SWAT EQUIPMENT/UPGRADES/MULTI-AGENCY SUPPORT		YES	1	$ 8,400.00	$ 8,400.00	
CITIZENS' PATROL VEHICLE GRAPHICS AND UPDATES		YES	2	$ 4,000.00	$ 8,000.00	
K-9 PROGRAM (SECOND K-9)		YES	1	$ 15,000.00	$ 15,000.00	
2014 FUJI POLICE BIKE (INCLUDES RACK, STAND, LIGHTS, EQUIPMENT BAG)		YES	1	$ 1,295.00	$ 1,295.00	
GRAND TOTAL - FY2014-2015					$ 316,805.00	$ 316,805.00

POLICE RADIO'S - MANDATORY COMPLIANCE FOR P25 RADIO'S IS REQUIRED BY DECEMBER 2015. LISTED RADIO'S FOR FY2014-2015 IN CONJUNCTION WITH 5 YEAR CIP PLAN WILL INSURE THAT THE WINDCREST POLICE DEPARTMENT IS READY AND IN COMPLIANCE WITH MANDATED REQUIREMENTS BY DECEMBER 2015.

Prepared by: A.D. Ballew
Chief of Police

ITEM	PRIORITY	CIP (5 YEAR PLAN)	QUANTITY	COST PER UNIT	TOTAL COST	CATEGORY TOTALS
2015 CHEVROLET SILVERADO SSV (INCLUDES ALL EMERGENCY LIGHTING EQUIPMENT) - REPLACES PW1	1	YES	1	$ 34,200.00	$ 34,200.00	$ 63,230.00
POLICE MOBILE RADIO (IN-CAR) P25 COMPLIANT (INCLUDES INSTALLATION)		YES	1	$ 4,800.00	$ 4,800.00	
POLICE VEHICLE GRAPHICS		YES	1	$ 600.00	$ 600.00	
BALLISTIC VESTS		YES	10	$ 658.00	$ 6,580.00	
POLICE PORTABLE RADIO'S (HANDHELD) P25 COMPLIANT		YES	10	$ 1,705.00	$ 17,050.00	
2015 CHEVROLET TAHOE PPV (INCLUDES ALL EMERGENCY LIGHTING EQUIPMENT) - REPLACES UNIT 890	2	YES	1	$ 34,200.00	$ 34,200.00	$ 94,320.00
2015 CHEVROLET TAHOE PPV (INCLUDES ALL EMERGENCY LIGHTING EQUIPMENT) - REPLACES UNIT 831		YES	1	$ 34,200.00	$ 34,200.00	
POLICE VEHICLE GRAPHICS		YES	2	$ 600.00	$ 1,200.00	
POLICE MOBILE RADIO'S (IN-CAR) P25 COMPLIANT (INCLUDES INSTALLATION)		YES	2	$ 4,800.00	$ 9,600.00	
VEHICLE EQUIPMENT ORGANIZERS		YES	2	$ 160.00	$ 320.00	
VEHICLE RADAR (IN-CAR)		YES	1	$ 2,300.00	$ 2,300.00	
ADDITIONAL LAPTOP STANDS, PLATFORM TRAYS AND INSTALLATION		YES	2	$ 1,500.00	$ 3,000.00	
GETAC S400 VEHICLE LAPTOP COMPUTERS WITH COPSYNC, GPS, ELECTRONIC TICKETWRITING, CARD READER, VIDTAC IN-CAR VIDEO SYSTEM, LAPTOP STANDS AND PLATFORM TRAYS, EXTENDED WARRANTIES AND INSTALLATION (CODE ENFORCEMENT/PATROL REPLACEMENT PW1)		YES	1	$ 9,500.00	$ 9,500.00	
2015 CHEVROLET TAHOE PPV (INCLUDES ALL EMERGENCY LIGHTING EQUIPMENT) - REPLACES UNIT 860	3	YES	1	$ 34,200.00	$ 34,200.00	$ 97,600.00
POLICE VEHICLE GRAPHICS		YES	1	$ 600.00	$ 600.00	
POLICE MOBILE RADIO'S (IN-CAR) P25 COMPLIANT (INCLUDES INSTALLATION)		YES	1	$ 4,800.00	$ 4,800.00	
ADDITIONAL LAPTOP STAND, PLATFORM TRAY AND INSTALLATION		YES	1	$ 1,500.00	$ 1,500.00	
VEHICLE EQUIPMENT ORGANIZERS		YES	1	$ 160.00	$ 160.00	
GLOCK MODEL 22 DUTY PISTOLS		YES	2	$ 450.00	$ 900.00	
POLICE YOUTH LAW ENFORCEMENT EXPLORER PROGRAM (NEW PROGRAM)		YES	10	$ 500.00	$ 5,000.00	
CITIZEN POLICE ACADEMY PROGRAM (NEW PROGRAM)		YES	1	$ 3,300.00	$ 3,300.00	
RECORDS DIVISION - UPGRADE FURNITURE		YES	1	$ 3,000.00	$ 3,000.00	
COMMUNICATIONS DIVISION - UPGRADE/REPLACE MONITOR CUSTOMER SERVICE		YES	1	$ 3,500.00	$ 3,500.00	
COMMUNICATIONS DIVISION - UPDATE DISPATCH RADIO SYSTEMS - P25 COMPLIANT		YES	2	$ 19,250.00	$ 38,500.00	
TEXAS POLICE CHIEFS BEST PRACTICES PROGRAM (RECOGNITION)	4	YES	1	$ 3,000.00	$ 3,000.00	$ 35,655.00
SWAT EQUIPMENT/UPGRADES/MULTI-AGENCY SUPPORT		YES	1	$ 8,400.00	$ 8,400.00	
CITIZENS' PATROL VEHICLE GRAPHICS AND UPDATES		YES	2	$ 4,000.00	$ 8,000.00	
K-9 PROGRAM (SECOND K-9)		YES	1	$ 15,000.00	$ 15,000.00	
2014 FUJI POLICE BIKE (INCLUDES RACK, STAND, LIGHTS, EQUIPMENT BAR)		YES	1	$ 1,255.00	$ 1,255.00	
GRAND TOTAL - FY2014-2015					$ [illegible]	$ [illegible]

POLICE RADIO'S - MANDATORY COMPLIANCE FOR P25 RADIO'S IS REQUIRED BY DECEMBER 2015. LISTED RADIO'S FOR FY2014-2015 IN CONJUNCTION WITH 5 YEAR CIP PLAN WILL INSURE THAT THE WINDCREST POLICE DEPARTMENT IS READY AND IN COMPLIANCE WITH MANDATED REQUIREMENTS BY DECEMBER 2015.

APPROVED BUDGET
AS OF: MAY 31ST, 2014

19 -CAPITAL PROJECTS STREETS
REVENUES

		2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
BEGINNING FUND BALANCE		424,919	431,282	631,852	(3,500)	(3,500)	(3,500)	(156,686)	(156,686)
4101	INCOME - TAX NOTES PROCEEDS	0	0	0	0	0	0	0	
4105	TRANSFER FROM GENERAL FUND	0	0	0	724,972	724,972	724,972	0	
4115	INCOME - INTEREST	68	24	194	17	26	120	17	
4116	INCOME-SALES TAX (.25)	322,537	392,242	443,534	441,722	230,518	441,722	441,722	
TOTAL REVENUES		322,605	392,266	443,727	1,166,711	955,516	1,166,814	441,739	

19 -CAPITAL PROJECTS STREETS
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

				2013-2014			2014-2015	
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS EXPENSE	36,562	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS	36,562	0	0	0	0	0	0	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	400	710,789	1,200,000	95,352	1,200,000	0	
500-810 STREET MAINTENANCE	159,680	71,296	248,290	0	3,848	0	0	
TOTAL CAPITAL EXPENSES	159,680	71,696	959,079	1,200,000	99,200	1,200,000	0	
TOTAL 00-GENERAL EXPENDITURES	196,242	71,696	959,079	1,200,000	99,200	1,200,000	0	

19 -CAPITAL PROJECTS STREETS
00-GENERAL EXPENDITURES
DEPARTMENT EXPENSES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 CURRENT BUDGET	2013-2014 Y-T-D ACTUAL	2013-2014 PROJECTED YEAR END	2014-2015 REQUESTED BUDGET	2014-2015 APPROVED BUDGET
TRANSFERS								
900-500 TRANSFER TO DEBT SERVICE	120,000	120,000	120,000	120,000	0	120,000	0	
TOTAL TRANSFERS	120,000	120,000	120,000	120,000	0	120,000	0	
TOTAL EXPENDITURES	316,242	191,696	1,079,079	1,320,000	99,200	1,320,000	0	
REVENUE OVER/(UNDER) EXPENDITURES	6,363	200,570	(635,352)	(153,289)	856,316	(153,186)	441,739	
PROJECTED ENDING FUND BALANCE	431,282	631,852	(3,500)	(156,788)	852,816	(156,686)	285,054	

*** END OF REPORT ***

BUDGET GLOSSARY

To assist the reader of the Annual Budget and Plan of Municipal Services document in understanding various terms, a budget glossary has been included.

Accrual Accounting - A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, a revenue which was earned between April 1 and July 31, but for which payment was not received until August 10, is recorded as being received on July 31 rather than on August 10.

Administrative Charges - The charges imposed upon a fund for support services provided by another fund. For example, the Finance Department (General Fund) provides services to the Garbage Fund, therefore the General Fund charges the Garbage Fund for these services based on reasonable allocation methods.

Adopted - Adopted, as used in fund summaries and department and division summaries within the budget document, represents the budget as approved by formal action of the City Council which sets the spending limits for the fiscal year.

Ad Valorem Taxes - Commonly referred to as property taxes are the charges levied on all real, and certain personal property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

Amended Budget - Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

Annexed Property - Land previously outside the City limits that becomes part of the City during a year through the legal process of incorporation.

Annual Operating Plan - The Annual Operating Plan acts as the City's short range guideline for revenue projections, cost of service budgeting and project planning and demonstrates incremental progress towards the implementation of the Century Plan. The Annual Operating Plan includes programs, projects and work activities for the one, two and seven year horizons.

Appropriation - An authorization made by the city council which permits the city to incur obligation and to make expenditures of resources.

Appropriation Ordinance - The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation - A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Coryell County Appraisal District.)

Asset - Resources owned or held which have monetary value.

Audit - A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, test the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

Attrition - Savings which occur when personnel vacancies are not immediately filled on positions which are fully funded for the year.

Authorized Positions - Personnel slots which are budgeted in the adopted budget to be filled during the year, sometimes referred to as FTE's (Full-Time Equivalents).

Balance Sheet - A financial Statement that discloses the assets liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced Budget – Current revenues plus available unreserved fund balances equal to or greater than current expenditures.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Beginning Fund Balance - Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances.

Benchmarking - Measures progress from a point in time and is something that serves as a standard by which others may be measured.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

Bond Fund - A fund used to account for the proceeds of general obligation bond issues.

Bond Refinancing/Refunding - The payoff and reissuance of bonds, to obtain a better interest rate and/or bond condition.

Budget - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The City of Windcrest's budget is called the Annual Operating Plan.

Budget by Program/Function - A breakdown of the annual budget that groups like expenditures by the type of program of function. Interfund charges and Internal Service fund premiums or leases are eliminated for presentation purposes.

Budget Calendar - The schedule of key dates or events, which the City follows in the preparation, adoption, and administration of the budget.

Budget Year - The fiscal year of the City which begins October 1 and ends September 30.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital or Capital Outlay - See the Capitalization Policy in the Budget for a definition of this term.

Capital Improvement Project - The specific projects that make up the Capital Improvements Program. The projects involve construction, purchase, or renovation of City facilities or property.

Capital Improvements Program (CIP) - A management tool used to assist in the scheduling, planning and execution of a series of capital improvements over a period of time. The CIP should be updated annually. It sets forth the estimated expenditures by year and specifies the resources estimated to be available to finance the project expenditures. Capital improvements refer to additional investment in basic facilities owned by the City with life expectancy greater than five years.

Capital Outlay - Expenditures for fixed assets, such as equipment, remodeling, minor building improvements and vehicles, that are funded from the operating budget. Since long-term financing is not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvements Program.

Certificates of Obligation - Another form of debt that are backed by a pledge of the full faith and credit of the City. This form of debt differs from general obligation bonds in that they do not require direct approval of the voters rather an indirect approval.

Capital Recovery Fees - Capital Recovery Fees are developer paid infrastructure fees adopted under Chapter 395 of Texas Local Government Code or as part of a development agreement.

Capital Replacement Fund - Vehicle which allows purchase of operating capital items on a long-term basis through budgeted annual payments and transfers during the fiscal year. The City's Fleet and Information Services Internal Service Funds act as capital replacement funds.

Cash Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended.

Contingency - A budgetary appropriation reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. The primary contingency account requires City Council approval for all expenditures.

Contingency Reserves - A portion of the budgeted ending fund balance or working capital that is not available for appropriation. The intent of the reserves are to provide flexibility, should actual revenues fall short of budgeted revenues and to provide adequate resources to implement budgeted expenditures without regard to the actual cash flow of the fund.

Cost Center - An administrative branch of a division.

Debt Service - The amount of interest and principal the City must pay each year on long-term and short-term debt.

Debt Service Fund - The debt service fund, also known as an interest and sinking fund, was established for funds needed to make principal and interest payments on outstanding bonds when due.

Delinquent Taxes - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Property tax statements are mailed out in October and become delinquent if unpaid by January 31.

Department - A major organizational unit that reports directly to the city manager. This unit may be responsible for one type of activity or several types of activities.

Depreciation - The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Division - A basic organizational unit of government which is functionally unique in its delivery of services.

Effective Tax Rate - The rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

Employee Benefits - For the purpose of budgeting, this term refers to the City's costs of health insurance, pension contributions, social security contributions, workers' compensation and unemployment insurance costs.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as garbage, water, wastewater, gas, airport, and the golf course.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

Expenditure - The outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: an encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)

Expense - Charges incurred whether paid immediately or unpaid for operation, maintenance, interest and other charges.

Fiscal Year - The time period designated by the city signifying the beginning and ending period for recording financial transactions. The City of Windcrest has specified October 1 - September 30 as its fiscal year.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fee - A fee that a government imposes to permit the continuing use of public property and right of ways, such as city utility poles, streets, etc.

Full Faith and Credit - A pledge of the City's taxing power to repay debt obligations (typically used in reference to general obligation bonds or tax supported debt.)

Full-Time Equivalent (FTE) - A measure of authorized personnel calculated by equating 2,080 hours of work per year with the full-time equivalent of 1 position.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, capital projects funds, special revenue funds, debt service funds, internal services funds, enterprise funds, agency funds and trust funds.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds less any reservations of fund equity. Specifically, fund balance represents the funds that are available for appropriation.

Funding Source - Identifies the source of revenue to fund appropriations.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

BUDGET GLOSSARY

General Fund - The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The general Fund is used to finance the ordinary operations of a governmental unit.

Generally Accepted Accounting Principles (GAAP) - The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds - Bonds whose principal and interest is backed by the full faith credit and taxing powers of the government.

General Obligation Dept - Tax supported bonded debt which is backed by the full faith and credit of the City.

Goal - A goal is a long-term, attainable target for an organization.

Grant - A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Home Rule City - A city in which Council is free to enact legislation, adopt budgets and determine policies, subject only to the limitations imposed by the Texas Constitution and City Charter.

Impact Fees - Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition of debt service relating to capital projects.

Infrastructure - Structures and equipment such as highways, bridges, buildings and public utilities.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Revenue received from other governments in the form of grants, shared revenues or payments in lieu of taxes.

Internal Service Fund (ISF) - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

Modified Accrual Accounting - Under the modified accrual bases of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Net Working Capital - The excess of current assets over current liabilities.

Operating Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

BUDGET GLOSSARY

Performance Measure - An identifiable unit of measuring the effectiveness and efficiency of providing services. Data collected to determine how effectively or efficiently a program is achieving its objectives.

Personnel Expenditures - For the purpose of budgeting, this term refers to all wages and related items: regular pay, premium pay, longevity pay, social security, life insurance, retirement plan contributions, health insurance and workers' compensation insurance.

Policy - A policy is a plan, course of action or guiding principle designed to set parameters for decisions and actions.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

Projected Actual - An estimate of year ending balances for all accounts used for budgeting purposes.

Property Taxes - Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Reservation - A balance of funds that are set aside by policy for a specific purpose or to draw upon for emergencies (as in contingency reservation).

Revenue - The yield of taxes on other monetary resources that the City collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (1) do not increase any liability; (2) do not represent the recovery of an expenditure; (3) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

Revenue Appropriation - A designated portion of a fund to be allocated and appropriated to the reserve of the fund in order to meet potential liabilities during the fiscal year.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earning of an enterprise fund.

Risk Management - An organized attempt to protect a government's assets against the accidental loss in the most economical method.

Rollback Tax Rate - A calculated maximum rate allowed by law without voter approval. The rollback rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra 8% increase for those operations plus sufficient funds to pay debts in the coming year.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Revenue Funds (SFR) - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Strategy - A strategy is a specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

BUDGET GLOSSARY

Surplus - The excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent form the context. See also Fund Balance.

Tax Base - The total value of all real, personal and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual tax ordinance.

Tax Rate - The amount of tax levied for each $100 of assessed valuation.

Times Coverage Ratio - A calculation of the revenue available divided by the combined debt payment requirements of the utilities. This ratio is one indication of the City's ability to pay its revenue debt obligations.

Transfers - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Fund - The trust fund was established to account for all assets received by the city that are in the nature of a trust and not accounted for in other funds. The trust fund is accounted for as an expendable trust fund.

Unencumbered Balance - The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Working Capital - For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.

WINDCREST
TEXAS

City Council Agenda Item Report

June 16, 2014

Contact – Andrew Hunt, P.E., CFM – Raba Kistner
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SUBJECT : ORDINANCE 2014-712(O)

SUBJECT: ORDINANCE AMENDING CHAPTER 21, WATER AND FLOOD CONTROL, OF THE CODE OF ORDINANCES BY ADOPTING SUBCHAPTER 21.300, ENVIRONMENT AND STORMWATER REQUIREMENTS, TO (1) CREATE A STORMWATER UTILITY, (2) ADDRESS ILLICIT DISCHARGE DETECTION AND ELIMINATION, AND (3) ADDRESS CONSTRUCTION AND POST-CONSTRUCTION STORMWATER RUNOFF CONTROL, ALL PURSUANT TO U.S. ENVIRONMENTAL PROTECTION AGENCY GUIDELINES AND SUBSEQUENTLY ADOPTED TEXAS COMMISSION ON ENVIRONMENTAL QUALITY STANDARDS.

1. **BACKGROUND/HISTORY**

A recent TCEQ investigation of discharges to the City's storm sewer system highlighted the absence of adequate ordinances needed to enforce the City's TCEQ Phase II MS4 permit.

2. **FINDINGS/CURRENT ACTIVITY**

The purpose of this agenda item is to allow the City Council to consider adopting an ordinance establishing Subchapter 21.300 "Environment & Stormwater Requirements".

The purpose of this ordinance is to provide for the health, safety, and general welfare of the citizens of the City of Windcrest, Texas, as well as comply with the regulations mandated by both the United States Environmental Protection Agency ("E.P.A.") and the Texas Commission on Environmental Quality ("T.C.E.Q."), through the regulation of non-storm water discharges to the storm drainage system to the maximum extent practicable as required by federal and state law. This ordinance establishes methods for controlling the introduction of pollutants into the municipal separate storm sewer system ("MS4") in order to comply with requirements of the National Pollutant Discharge Elimination System ("NPDES") permit process. The objectives of this ordinance are:

1. To regulate the contribution of pollutants to the municipal separate storm sewer system (MS4) by storm water discharges by any user.
2. To prohibit Illicit Connections and Discharges to the municipal separate storm sewer system.
3. To guide, regulate, and control the design, construction, use, and maintenance of any development or other construction activity that disturbs or breaks the topsoil or results in the movement of earth on land in the City.
4. To establish legal authority to carry out all inspection, surveillance and monitoring procedures necessary to ensure compliance with this ordinance.

During the construction process, soil may become vulnerable to erosion by wind and water. Eroded soil may have chemical and/or biological properties that reduce water quality in streams and lakes, thereby threatening drinking water resources and wildlife habitats. Eroded soil may also cause maintenance problems by settling out (sedimentation) in storm sewers, ditches, creeks, and other parts of the storm system, which then require maintenance and repair. The provisions and requirements contained in this ordinance shall operate in conjunction with and in addition to the City's previously existing building code, building permitting, and building code enforcement procedures, current and future Storm Water Management Plans, for the furtherance of the City's General Permit to Discharge into the City's MS4.

3. FINANCIAL IMPACT -

NONE

4. ACTION OPTIONS/RECOMMENDATION

That the City Council adopt the Ordinance establishing Subchapter 21.3400 Environment & Stormwater Requirements, as an addition to the City of Windcrest Code of Ordinances.

SUBCHAPTER 21.300 – ENVIRONMENT AND STORMWATER REQUIREMENTS

SUBCHAPTER SYNOPSIS

DIVISION 1 - GENERALLY

21.301 – Purpose and Intent

1. The purpose of this ordinance is to provide for the health, safety, and general welfare of the citizens of the City of Windcrest, Texas, as well as comply with the regulations mandated by both the United States Environmental Protection Agency (“E.P.A.”) and the Texas Commission on Environmental Quality (“T.C.E.Q.”), through the regulation of non-storm water discharges to the storm drainage system to the maximum extent practicable as required by federal and state law. This ordinance establishes methods for controlling the introduction of pollutants into the municipal separate storm sewer system (“MS4”) in order to comply with requirements of the National Pollutant Discharge Elimination System (“NPDES”) permit process. The objectives of this ordinance are:

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B. To prohibit Illicit Connections and Discharges to the municipal separate storm sewer system.

C. To guide, regulate, and control the design, construction, use, and maintenance of any development or other construction activity that disturbs or breaks the topsoil or results in the movement of earth on land in the City.

D. To establish legal authority to carry out all inspection, surveillance and monitoring procedures necessary to ensure compliance with this ordinance.

21.302 – Abbreviations

The following abbreviations, when used in this subchapter, shall have the designated meanings:

1. BMP - Best Management Practices
2. BTEX - Benzene, Toluene, Ethyl benzene, and Xylene
3. HHW - Hazardous Household Waste
4. mg/l - Milligrams per liter
5. MS4 - Municipal Separate Storm Sewer System
6. NPDES- National Pollutant Discharge Elimination System
7. ppb - Parts per billion
8. PST - Petroleum Storage Tank
9. SWPPP- Storm Water Pollution Prevention Plan
10. TPH - Total Petroleum Hydrocarbon

21.303 – Definitions

The following words, terms, and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

1. AGRICULTURAL STORM WATER RUNOFF.

Any storm water runoff from orchards, cultivated crops, pastures, range lands, and other non-point source agricultural activities, but not discharges from concentrated animal feeding operations as defined in 40 CFR Section 122.23 or discharges from concentrated aquatic animal production facilities as defined in 40 CFR Section 122.24.

2. BEST MANAGEMENT PRACTICES (BMP).

Methods and techniques to prevent or reduce the discharge of pollutants, including schedules of activities, prohibitions of practices, maintenance procedures, structural controls, local ordinances, and other management practices. BMPs also include treatment requirements, operating procedures, and practices to control runoff, spills or leaks, sludge or waste disposal, or drainage from raw materials storage.

3. CITY.

The City of Windcrest, Texas or the City Council of the City of Windcrest, Texas.

4. CITY MANAGER.

The person appointed to the position of City Manager or Interim City Manager by the City Council of the City of Windcrest, Texas, and authorized to act on behalf of the City and/or City Council, or his/her duly authorized representative, including but not limited to a City Building Official (Building Official) designated by the City Manager or Interim City Manager, or City Engineer as appointed by the City Council.

5. COMMENCEMENT OF CONSTRUCTION.

The initial disturbance of soils associated with clearing, demolition, grading, excavating, filling, stockpiling, erection of forms, or any other construction-related activity. Also referred to as "Start of Construction."

6. COMMERCIAL.

Pertaining to any business, trade, industry, or other activity engaged in for profit.

7. COMMON PLAN OF DEVELOPMENT.

A construction activity that is completed in separate stages, separate phases, or in combination with other construction activities. A common plan of development (also known as a "common plan of development or sale") is identified by the documentation for the construction project that identifies the scope of the project, and may include plats, blueprints, marketing plans, contracts, building permits, a public notice or hearing, zoning requests, or other similar documentation and activities. A common plan of development does not necessarily include all construction projects within the jurisdiction of the City. Construction of roads or buildings in different parts of the jurisdiction would be considered separate "common plans," with only the interconnected parts of a project being considered part of a "common plan" (e.g., a building and its associated parking lot and driveways, airport runway and associated taxiways, a building complex, etc.). Where discrete construction projects occur within a larger common plan of development or sale but are located 1/4 mile or more apart, and the area between the projects is not being disturbed, each individual project can be treated as a separate plan of development or sale, provided that any interconnecting road, pipeline or utility project that is part of the same "common plan" is not included in the area to be disturbed.

8. CONSTRUCTION GENERAL PERMIT.

TPDES General Permit No. TXR150000 for the Discharge of Wastes provides a means for construction sites and other sources of soil disturbance to lawfully discharge storm water to surface water in the state in compliance with Section 402 of the Clean Water Act and Chapter 26 of the Texas Water Code. The provisions of the Construction General Permit are promulgated and enforced by the TCEQ.

9. CONVEYANCE.

Curbs, gutters, man-made channels and ditches, drains, pipes, and other constructed features designed or used for drainage, flood control, or the transport of storm water runoff.

10. DISCHARGE.

The introduction, addition, drainage, release, or disposal of any pollutant, storm water, or any other substance whatsoever into the municipal separate storm sewer system (MS4) or into waters of the United States. Includes but is not limited to the drainage, release, or disposal of storm water and other surface runoff from locations of soil-disturbing activities (e.g., clearing, grading, excavating, stockpiling, and demolishing), construction materials, equipment storage or maintenance operations (e.g., fill piles, borrow areas, and fueling). Discharge also includes the drainage, release, or disposal of industrial storm water directly related to the construction process.

11. DISCHARGER.

Any person who causes, allows, permits, or is otherwise responsible for, a discharge, including, without limitation, any property owner and any operator of a construction site or industrial facility.

12. DOMESTIC SEWAGE.

Human excrement, gray water, other wastewater from household drains, and waterborne waste normally discharged from the sanitary conveniences of dwellings (including apartment houses and hotels), office buildings, factories, and institutions, that is free from industrial waste.

13. DROUGHT.

A period of dry weather, usually lengthy, that is injurious to crops, as determined by City officials in accordance with established standards.

14. EROSION CONTROL.

A structure or measure that limits erosion.

15. EXTREMELY HAZARDOUS SUBSTANCE.

Any substance listed in the Appendices to 40 CFR Part 355, Emergency Planning and Notification.

16. FACILITY OR ACTIVITY.

Any building, structure, installation, process, or activity from which there is or may be a discharge of a pollutant. Includes any construction site or construction support activity that is regulated under TCEQ TPDES General Permit Number TXRl50000 relating to storm water discharges associated with construction activities, including all contiguous land and fixtures (e.g., ponds and materials stockpiles), structures, or appurtenances used at a construction site or industrial site described by this ordinance and/or the TCEQ general construction permit. Facility or Activity also includes smaller construction sites and construction support activities that are specifically identified in this ordinance, but not necessarily regulated under TCEQ TPDES General Permit Number TXR150000.

17. FINAL STABILIZATION.

A. The status of a construction site when all soil disturbing activities at the site have been completed and the disturbed soil has been covered with:

(1) a uniform (i.e., evenly distributed, without large bare areas) perennial vegetative cover

with a density of at least 70%;

(2) permanent structures such as buildings, and/or

(3) permanent stabilization measures such as pavement, riprap, or gabions.

B. For individual lots in a residential construction site, Final Stabilization may be achieved only by the homebuilder completing final stabilization as specified in condition (a) above.

C. For construction activities on land used for agricultural purposes (e.g. pipelines across crop or range land), final stabilization may be accomplished by returning the disturbed land to its preconstruction agricultural use.

D. For construction activities on land that was not previously used for agricultural activities, such as buffer strips immediately adjacent to surface water and areas that are not being returned to their preconstruction agricultural use, Final Stabilization can be achieved only by meeting the conditions of (a) above.

E. For the event of drought, Final Stabilization can be achieved only when all soil disturbing activities at the site have been completed and both of the following criteria have been met:

(1) Temporary erosion control measures (e.g., degradable rolled erosion control mats) are selected, designed, and installed with an appropriate seed base to provide erosion control for at least three years without active maintenance by the operator, and

(2) The temporary erosion control measures are selected, designed, and installed to achieve 70 percent vegetative coverage within three years.

18. FIRE DEPARTMENT.

The Fire Department of the City of Windcrest, Texas or any duly authorized representative thereof.

19. GARBAGE.

Putrescible animal and vegetable waste materials from the handling, preparation, cooking, or consumption of food, including waste materials from markets, storage facilities, and the handling and sale of produce and other food products.

20. GENERAL PERMIT.

TPDES General Permit No. TXR040000 to lawfully discharge stormwater to surface water in the state in compliance with Section 402 of the Clean Water Act and Chapter 26 of the Texas Water Code. The provisions of the General Permit are promulgated and enforced by the TCEQ.

21. GRADING.

Shaping, excavating or filling of clay, sand, rock and/or other types of soil material.

22. GRAY WATER.

Liquid from home clothes washing, bathing, showers, dishwashing, or food preparation.

23. HAZARDOUS HOUSEHOLD WASTE (HHW).

Any material generated in a household (including single and multiple residences, hotels and motels, bunk houses, ranger stations, crew quarters, camp grounds, picnic grounds, and day use recreational areas) by a consumer which, except for the exclusion provided in 40 CFR § 261.4(b)(1), would be classified as a hazardous waste under 40 CFR Part 261

24. HAZARDOUS SUBSTANCE.

Any substance listed in Table 302.4 of 40 CFR Part 302.

25. HAZARDOUS WASTE.

Any substance identified or listed as a hazardous waste by the E.P.A. pursuant to 40 CFR Part 261.

26. HYPER-CHLORINATION OF WATERLINES.

Treatment of potable water lines or tanks with chlorine for disinfection purposes, typically following repair or partial replacement of the waterline or tank, and subsequently flushing the contents.

27. INDUSTRIAL WASTE.

Any liquid or solid substance that results from any process of industry, manufacturing, mining, production, trade, or business.

28. LARGE CONSTRUCTION ACTIVITY.

Construction activities including clearing, grading, and excavating that result in land disturbance measuring five (5) acres of land or more. Large construction activity also includes the disturbance of less than five (5) acres of total land area that is part of a larger common plan of development or sale if the larger common plan will ultimately disturb areas measuring five (5) acres of land or more. Large construction activity does not include routine maintenance that is performed to maintain the original line and grade, hydraulic capacity, or original purpose of the site (e.g., the routine grading of existing dirt roads, asphalt overlays of existing roads, the routine clearing of existing rights-of-way, and similar maintenance activities).

29. MOTOR VEHICLE FLUIDS.

Any vehicle crankcase oil, antifreeze, transmission fluid, brake fluid differential lubricant, gasoline, diesel fuel, gasoline/alcohol blend, or any other fluid used in a motor vehicle.

30. MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4).

The system of conveyances (including roads with drainage systems, municipal streets, catch basins, curbs, gutters, ditches, man-made channels, or storm drains) owned and operated by the City and designed or used for collecting or conveying storm water, and which is not used for collecting or conveying sewage.

31. NPDES PERMIT.

A permit issued by EPA (or by the State, most notably by but not limited to the T.C.E.Q. under authority delegated pursuant to 33 USC § 1342(b)) that authorizes the discharge of pollutants to waters of the United States, whether the permit is applicable on an individual, group, or general area-wide basis.

32. NOTICE OF CHANGE (NOC).

Written notification to the Executive Director of the TCEQ which is also to be copied to the City Manager or Interim City Manager, City Building Official, or City Engineer from a discharger authorized under TPDES General PermitTXR150000, providing changes to information that was previously provided to the agency in a Notice of Intent form.

33. NOTICE OF INTENT (NOI).

The Notice of Intent that is required by the Construction General Permit. The NOI is a written submission to the Executive Director of the TCEQ which is also to be copied to the City Manager or Interim City Manager, City Building Official, City Engineer, or his/her/their designee from an applicant requesting coverage under TPDES General Permit TXR150000.

34. NOTICE OF TERMINATION (NOT).

A written submission to the Executive Director of the TCEQ which is also to be copied to the City Manager, Interim City Manager, City Building Official, City Engineer, or his/her/their designee from a discharger authorized under a TPDES General Permit TXRI50000 requesting termination of coverage.

35. OIL.

Any kind of oil in any form, including, but not limited to, petroleum, fuel oil, crude oil or any fraction thereof which is liquid at standard conditions of temperature and pressure, sludge, oil refuse, and oil mixed with waste.

36. OPERATOR.

The person or persons associated with a large or small construction activity that is either a primary or secondary operator as defined below:

A. Primary Operator: The person or persons associated with a large or small construction activity that meets either of the following two criteria: (a) the person or persons have operational control over construction plans and specifications, including the ability to make modifications to those plans and specifications; or (b) the person or persons have day-to-day operational control of those activities at a construction site that are necessary to ensure compliance with a storm water pollution prevention plan (SWP3) for the site or other permit conditions (e.g., they are authorized to direct workers at a site to carry out activities required by the SWP3 or comply with other permit conditions).

B. Secondary Operator: The person whose operational control is limited to the employment of other operators or to the ability to approve or disapprove changes to plans and specifications. A secondary operator is also defined as a primary operator and must comply with the permit requirements for primary operators if there are no other operators at the construction site.

37. OUTFALL.

A point source where storm water runoff associated with construction activity discharges to surface water in the state and does not include open conveyances connecting two municipal separate storm sewers, or pipes, tunnels, or other conveyances that connect segments of the same stream or other water of the U.S. and are used to convey waters of the U.S.

38. PERIMETER CONTROL.

A barrier that prevents sediment from leaving a site by filtering sediment-laden runoff or diverting it to a sediment trap or basin.

39. PERMIT.

A site development permit issued by the City of Windcrest, Texas for construction or the alteration of ground.

40. PERMITTEE.

An operator authorized under the City Code and this ordinance to commence construction that involves disturbing the soil. The authorization may be gained by applying for a building permit and submitting an NOI or NOI.

41. PERSON.

Any individual, partnership, co-partnership, firm, company, corporation, association, joint stock company, trust, estate, governmental entity, or any other legal entity; or their legal representatives, agents, or assigns. This definition includes all federal, state, and local governmental entities.

42. PETROLEUM STORAGE TANK (PST).

Any one or combination of aboveground or underground storage tanks that contain petroleum products and any connecting underground pipes.

43. PHASING.

Clearing a parcel of land in separate, distinct steps, with the stabilization of each phase completed before the clearing of the next.

44. POINT SOURCE (from 40 CFR §122.2).

Any discernible, confined, and discrete conveyance, including but not limited to, any pipe, ditch, channel, tunnel, conduit, well, discrete fissure, container, vessel or other floating craft from which pollutants are, or may be, discharged. This term does not include return flows from irrigated agriculture or agricultural storm water runoff.

45. POLLUTANT.

Sediment, dredged spoil, solid waste, incinerator residue, sewage, garbage, sewage sludge, filter backwash, munitions, chemical wastes, biological materials, radioactive materials, heat, wrecked or discarded equipment, rock, sand, cellar dirt, or industrial, municipal, and agricultural waste discharged into water. The term "pollutant" does not include tail water, irrigation runoff, or rainwater runoff from cultivated or uncultivated rangeland, pastureland, and farmland.

46. POLLUTION (from Texas Water Code §26.001(I4)).

The alteration of the physical, thermal, chemical, or biological quality of, or the contamination of, any surface water in the state that renders the water harmful, detrimental, or injurious to humans, animal life, vegetation, or property or to public health, safety, or welfare, or impairs the usefulness or the public enjoyment of the water for any lawful or reasonable purpose.

47. REVIEW FEE.

The cost charged to the applicant for the review of an application submittal, including a proposed SWP3. This fee will initially be two hundred dollars ($200.00) plus one hundred dollars ($100.00) per acre or portion of an acre of proposed disturbed area (e.g. the review fee for the proposed disturbance of one (1) acre or less would be: $200.00 + $100.00 = $300.00; for a two (2) acre disturbance $200.00 + $200.00 = $400.00; for a two and one-half (2-1/2,) acre disturbance $200.00 + $300.00 = $500.00; etc.). This fee may be increased or decreased by amendment to this ordinance.

48. RUBBISH.

Nonputrescible solid waste, excluding ashes that consist of (A) combustible waste materials, including paper, rags, cartons, wood, excelsior, furniture, rubber, plastics, yard trimmings, leaves, and similar materials; and (B) noncombustible waste materials, including glass, crockery, tin cans, aluminum cans, metal furniture, and similar materials that do not burn at ordinary incinerator temperatures (1600 to 1800 degrees Fahrenheit).

49. SANITARY SEWER (or Sewer).

The system of pipes, conduits, and other conveyances which carry industrial waste and domestic sewage from residential dwellings, commercial buildings, industrial and manufacturing facilities, and institutions, whether treated or untreated, to the City sewage treatment plant (and to which storm water, surface water, and groundwater are not intentionally admitted).

50. SEDIMENT CONTROL.

A structure or measure that prevents eroded sediment from leaving the site.

51. SEPARATE STORM SEWER SYSTEM (S4).

A conveyance or system of conveyances (including roads with drainage systems, streets, catch basins, curbs, gutters, ditches, man-made channels, or storm drains), designed or used for collecting or conveying storm water; that is not a combined sewer, and that is not part of a publicly owned treatment works (POTW).

52. SEPTIC TANK WASTE.

Any domestic sewage from holding tanks such as vessels, chemical toilets, campers, trailers, and septic tanks.

53. SERVICE STATION.

Any retail establishment engaged in the business of selling fuel for motor vehicles that is dispensed from stationary storage tanks.

54. SEWAGE (or SANITARY SEWAGE).

The domestic sewage and/or industrial waste that is discharged into the City sanitary sewer system and passes through the sanitary sewer system to the City sewage treatment plant for treatment.

55. SITE.

A parcel of land or a contiguous combination thereof, where construction and or grading work is performed as a single unified operation.

56. SITE DEVELOPMENT.

Any construction project that involves the disturbing of soil.

57. SMALL CONSTRUCTION ACTIVITY.

Construction activities including clearing, grading, and excavating that result in land disturbance measuring one (1) acre or more and less than five (5) acres. Small construction activity also includes the disturbance of less than one (1) acre of total land area that is part of a larger common plan of development or sale if the larger common plan will ultimately disturb areas of land measuring one (1) acre or more and less than five (5) acres. Small construction activity does not include routine maintenance that is performed to maintain the original line and grade, hydraulic capacity, or original purpose of the site (e.g., routine grading of existing dirt roads, asphalt overlays of existing roads, routine clearing of existing rights-of-way, and similar maintenance activities.)

58. SOLID WASTE.

Any garbage, rubbish, refuse, sludge from a waste treatment plant, water supply treatment plant, or air pollution control facility, and other discarded material, including, solid, liquid, semi-solid, or contained gaseous material resulting from industrial, municipal, commercial, mining, and agricultural operations, and from community and institutional activities.

59. STABILIZATION.

Practices and measures that prevent exposed soil from eroding.

60. START OF CONSTRUCTION.

See "Commencement of Construction."

61. STATE.

The State of Texas.

62. STORM WATER OR STORMWATER.

Stormwater runoff, surface runoff and drainage, and snow and/or ice melt runoff.

63. STORMWATER ASSOCIATED WITH CONSTRUCTION ACTIVITY.

Storm water runoff from a construction site where soil disturbance is of a size large enough to be regulated by this ordinance.

64. STORM WATER POLLUTION PREVENTION PLAN (SWPPP).

A set of plans prepared by or under the direction of a licensed professional engineer proposing specific Best Management Practices, including Erosion Controls, Sediment Controls, and sequencing schedules for limiting the amount of sediment that is discharged to drainage easements, public rights-of-way, the storm drain system, Waterways, and Watercourses. Separate plans may be required to address conditions during and after construction.

65. STRUCTURAL CONTROL (or PRACTICE).

A pollution prevention practice that requires the construction of a device, or the use of a device, to capture or to limit pollution in storm water runoff. Structural controls and practices may include but are not limited to: silt fences, earthen dikes, drainage swales, sediment traps, check dams, subsurface drains, storm drain inlet protection, outlet protection, reinforced soil retaining systems, gabions, and temporary or permanent sediment basins.

66. SURFACE WATER IN THE STATE.

Lakes, bays, ponds, impounding reservoirs, springs, rivers, streams, creeks, estuaries, wetlands, marshes, inlets, canals, the Gulf of Mexico inside the territorial limits of the state (from the mean high water mark (MHWM) out 10.36 miles into the Gulf), and all other bodies of surface water, natural or artificial, inland or coastal, fresh or salt, navigable or non-navigable, and including the beds and banks of all water-courses and bodies of surface water, that are wholly or partially inside or bordering the state or subject to the jurisdiction of the state; except that waters in treatment systems which are authorized by state or federal Jaw, regulation, or permit, and which are created for the purpose of waste treatment are not considered to be Water in the State.

67. TCEQ.

The Texas Commission on Environmental Quality.

68. TEMPORARY STABILIZATION.

A condition where exposed soils or disturbed areas are provided a protective cover or other structural control to prevent the migration of pollutants. Temporary stabilization may include temporary seeding, geotextiles, mulches, and other techniques to reduce or eliminate erosion until permanent stabilization can be achieved or until further construction activities take place.

69. USED OIL (or USED MOTOR OIL).

Any oil that has been refined from crude oil or synthetic oil that, as a result of use, storage, or handling, has become unsuitable for its original purpose because of impurities or the loss of original properties but that may be suitable for further use and is recyclable in compliance with State and federal law.

70. WATERCOURSE.

Any body of water, including, but not limited to lakes, ponds, rivers, streams, and bodies of water delineated by the City of Windcrest, Texas on its stormwater map.

71. WATERWAY.

A channel that directs surface runoff to a watercourse or to the public storm drain.

72. WATER QUALITY STANDARD.

The designation of a body or segment of surface water in the State for desirable uses and the narrative and numerical criteria deemed by the State to be necessary to protect those uses, as specified in Chapter 307 of Title 31 of the Texas Administrative Code.

73. WATERS OF THE UNITED STATES (from 40 CFR, Part122, § 2).

Waters of the United States or waters of the U.S. means: (a) all waters which are currently used, were used in the past, or may be susceptible to use in interstate or foreign commerce, including all waters which are subject to the ebb and flow of the tide; (b) all interstate waters, including interstate wetlands; (c) all other waters such as intrastate lakes, rivers, streams (including intermittent streams), mudflats, sand flats, wetlands, sloughs, prairie potholes, wet meadows, playa lakes, or natural ponds that tile use, degradation, or destruction of which would affect or could affect interstate or foreign commerce including any such waters: (1) which are or could be used by interstate or foreign travelers for recreational or other purposes; (2) from which fish or shellfish are or could be taken and sold in interstate or foreign commerce; or (3) which are used or could be used for industrial purposes by industries in interstate commerce; (d) all impoundments of waters otherwise defined as waters of the United States under this definition; (e) tributaries of waters identified in paragraphs (a) through (d) of this definition; (f) the territorial sea; and (g) wetlands adjacent to waters (other than waters that are themselves wetlands) identified in paragraphs (a) through (1) of this definition. Waste treatment systems, including treatment ponds or lagoons designed to meet the requirements of CWA (other than cooling ponds as defined in 40 CFR 423.11(m) which also meet the criteria of this definition) are not waters of the United States. This exclusion applies only to manmade bodies of water which neither were originally created in waters of the United States (such as disposal area in wetlands) nor resulted from the impoundment of waters of the United States. Waters of the United States do not include prior converted cropland. Notwithstanding the determination of an area's status as prior converted cropland by any other federal agency, for the purposes of the Clean Water Act, the final authority regarding Clean Water Act jurisdiction remains with the EPA.

74. YARD WASTE.

Leaves, grass clippings, yard and garden debris, and brush that results from landscaping maintenance and land-clearing operations.

<u>21.304-309 – Reserved.</u>

DIVISION 2 - STORMWATER UTILITY

21.310 – Declaring the Drainage of the City to be a Public Utility.

City Council hereby adopts Texas Local Government Code Chapter 402 Subchapter C (entitled "Municipal Drainage Utility Systems"); declares the drainage of the City to be a public utility, to be known as the City of Windcrest Storm Drainage System; and dedicates to the drainage utility all city owned property, real and personal, facilities, materials and supplies constituting the City's drainage system as constituted on the effective date of this chapter and as may be acquired in the future, to be used for the purpose of the drainage utility.

21.311 – Establishment and Revision to Drainage Utility Service Area.

Pursuant to the authority granted by Texas Local Government Code § 402.044(8)(B) the drainage service area includes all land within the municipal boundaries of the City.

21.312 – Stormwater Fund.

A separate fund shall be created, effective as of the effective date of this chapter, known as the stormwater fund, for the purpose of identifying and controlling all revenues and expenses attributable to the drainage utility. All stormwater fees collected by the City and other monies city council may wish to designate for this fund, shall be deposited in the stormwater fund. Such utility revenues shall be used for the purposes of stormwater management, administration, studies, engineering, construction, reconstruction and other reasonable and customary charges associated with the operation of the drainage utility.

21.313 – Stormwater Development Fee.

1. The stormwater development fee is deemed a nondiscriminatory, reasonable and equitable methodology to provide and fund regional detention, watershed protection, land purchase, waterway enlargement, channelization, improved conveyance structures and administration of the drainage utility.
2. To be effective on October 1, 2014, the City Council hereby establishes a stormwater development fee to be paid by users of benefited property in the service area of the drainage utility. The stormwater development fee is a one-time drainage charge assessed to developers whose properties are served by the drainage utility pursuant to the Code. The fee shall be assessed for any construction that increases the total impervious surface area (excluding public sidewalks) of real property.
3. The stormwater development fee shall be equivalent to the net additional square footage of total impervious surface area (excluding public sidewalks) of the property multiplied by $0.40.
4. Exemptions: The following real property, only, shall be exempt from the provisions of this section:

A. Property owned by the City of Windcrest and/or dedicated to right-of-way for public streets and/or to provide drainage service;

B. Property with proper construction and maintenance of a privately owned drainage or stormwater system wholly sufficient to provide all the drainage or stormwater service for that property;

21.314-319 – Reserved.

DIVISION 3 – ILLICIT DISCHARGE DETECTION AND ELIMINATION

21.320 – GENERAL PROHIBITION.

1. No person shall introduce or cause to be introduced into the municipal separate storm sewer system (MS4) any discharge that is not composed entirely of storm water and other allowable discharges.
2. Allowable discharges include:

A. A discharge authorized by, and in full compliance with, an TPDES permit (other than the TPDES permit for discharges from the MS4);

B. A discharge or flow resulting from fire fighting by the Fire Department;

C. A discharge or flow of fire protection water that does not contain oil or hazardous substances.

D. Agricultural storm water runoff;

E. A discharge or flow from water line flushing, but not including a discharge from water line disinfection by superchlorination or other means unless the total residual chlorine (TRC) has been reduced to less than 1.0 mg/l and it contains no harmful quantity of chlorine or any other chemical used in line disinfection;

F. A discharge or flow from lawn watering, or landscape irrigation, or other irrigation water;

G. A discharge or flow from a diverted stream or natural spring;

H. A discharge or flow from uncontaminated pumped groundwater or rising groundwater;

I. Uncontaminated groundwater infiltration (as defined as 40 C.F.R. § 35.2005(20)) to the MS4;

J. Uncontaminated discharge or flow from a foundation drain, crawl space pump, footing drain, or sump pump;

K. A discharge or flow from a potable water source not containing any harmful substance or material from the cleaning or draining of a storage tank or other container;

L. A discharge or flow from air conditioning condensation that is unmixed with water from a cooling tower, emissions scrubber, emissions filter, or any other source of pollutant;

M. A discharge or flow from individual residential car washing;

N. A discharge or flow from a riparian habitat or wetland;

O. A discharge or flow from water used in street washing that is not contaminated with any soap, detergent, degreaser, solvent, emulsifier, dispersant, or any other harmful cleaning substance;

P. Storm water runoff from a roof that is not contaminated by any runoff or discharge from an emissions scrubber or filter or any other source of pollutant;

Q. Swimming pool water that has been dechlorinated so that total residual chlorine (TRC) is less than 1.0 mg/l and that contains no harmful quantity of chlorine, muriatic acid or other chemical used in the treatment or disinfection of the swimming pool water or in pool cleaning.

3. No affirmative defense shall be available under Subsection B of this section if the discharge or flow in question has been determined by the City Manager to be a source of a pollutant or pollutants to the waters of the United States or to the MS4, written notice of such determination has been provided to the discharger, and the discharge has occurred more than 15 days beyond such notice.

21.321 – SPECIFIC PROHIBITIONS AND REQUIREMENTS.

1. The specific prohibitions and requirements in this section are not inclusive of all the discharges prohibited by the general prohibition in Section II.
2. No person shall introduce or cause to be introduced into the MS4 any discharge that causes or contributes to causing the City to violate a water quality standard, the City's TPDES permit, or any state-issued discharge permit for discharges from its MS4.
3. No person shall dump, spill, leak, pump, pour, emit, empty, discharge, leach, dispose, or otherwise introduce or cause, allow, or permit to be introduced any of the following substances into the MS4:

A. Any used motor oil, antifreeze, or any other motor vehicle fluid;

B. Any industrial waste;

C. Any hazardous waste, including hazardous household waste;

D. Any domestic sewage or septic tank waste, grease trap waste, or grit trap waste;

E. Any garbage, rubbish, or yard waste;

F. Any wastewater from a commercial carwash facility; from any vehicle washing, cleaning, or maintenance at any new or used automobile or other vehicle dealership, rental agency, body shop, repair shop, or maintenance facility; or from any washing, cleaning, or maintenance of any business or commercial or public service vehicle, including a truck, bus, or heavy equipment, by a business or public entity that operates more than two such vehicles;

G. Any wastewater from the washing, cleaning, de-icing, or other maintenance of aircraft;

H. Any wastewater from a commercial mobile power washer or from the washing or other cleaning of a building exterior that contains any soap, detergent, degreaser, solvent, or any other harmful cleaning substance;

I. Any wastewater from commercial floor, rug, or carpet cleaning;

J. Any wastewater from the wash down or other cleaning of pavement that contains any harmful quantity of soap, detergent, solvent, degreaser, emulsifier, dispersant, or any other harmful cleaning substance; or any wastewater from the wash down or other cleaning of any pavement where any spill, leak, or other release of oil, motor fuel, or other petroleum or hazardous substance has occurred, unless all harmful quantities of such released material have been previously removed;

K. Any effluent from a cooling tower, condenser, compressor, emissions scrubber, emissions filter, or the blow down from a boiler;

L. Any ready-mixed concrete, mortar, ceramic, or asphalt base material or hydro-mulch material, or material from the cleaning of vehicles or equipment containing, or used in transporting or applying, such material;

M. Any runoff or wash down water from any animal pen, kennel, or fowl or livestock containment area;

N. Any filter backwash from a swimming pool, fountain, or spa;

O. Any swimming pool water containing total residual chlorine (TRC) of 1.0 mg/l or more or containing any harmful quantity of chlorine, muriatic acid or other chemical used in the treatment or disinfection of the swimming pool water or in pool cleaning;

P. Any discharge from water line disinfection by superchlorination or other means if the total residual chlorine (TRC) is at 1.0 mg/l or more or if it contains any harmful quantity of chlorine or any other chemical used in line disinfection;

Q. Any fire protection water containing oil or hazardous substances or materials unless treatment adequate to remove pollutants occurs prior to discharge. (This prohibition does not apply to discharges or flow from firefighting by the Fire Department.);

R. Any water from a water curtain in a spray room used for painting vehicles or equipment;

S. Any contaminated runoff from a vehicle salvage yard;

T. Any substance or material that will damage, block, or clog the MS4;

U. Any release from a petroleum storage tank (PST), or any leachate or runoff from soil contaminated by a leaking PST, or any discharge of pumped, confined, or treated wastewater from the remediation of any such PST release, unless the discharge satisfies all of the following criteria:

(1) Compliance with all state and federal standards and requirements;
(2) No discharge containing a harmful quantity of any pollutant; and
(3) No discharge containing more than 50 parts per billion of benzene; 500 parts per billion combined total quantities of benzene, toluene, ethyl benzene, and xylene (BTEX); or 15 mg/l of total petroleum hydrocarbons (TPH).

V. Any harmful quantity of sediment, silt, earth, soil, or other material associated with clearing, grading, excavation or other construction activities, or associated with land filling or other placement or disposal of soil, rock, or other earth materials, in excess of what could be retained on site or captured by employing sediment and erosion control measures to the maximum extent practicable.

W. Any sanitary sewage, domestic or industrial.

X. Any pavement wash water from a service station to be discharged into the MS4 unless such wash water has passed through a properly functioning and maintained, grease, oil, and sand interceptor before discharge into the MS4.

Y. No person shall connect a line conveying sanitary sewage, domestic or industrial, to the MS4, or allow such a connection to continue.

4. Used Oil Regulation

A. No person shall discharge used oil into the MS4 or a sewer, drainage system, septic tank, surface water, groundwater, or water course; knowingly mix or commingle used oil with solid waste that is to be disposed of in a landfill or knowingly directly dispose of used oil on land or in a landfill;

or apply used oil to a road or land for dust suppression, weed abatement, or other similar use that introduces used oil into the environment.

21.322 – COMPLIANCE MONITORING.

1. Right of Entry: Inspection and Sampling

   The City Manager shall have the right to enter the premises of any person or entity discharging storm water to the municipal separate storm sewer system (MS4) or to waters of the United States to determine if the discharger is complying with all requirements of this Ordinance. Dischargers shall allow the City Manager ready access to all parts of the premises for the purposes of inspection, sampling, records examination and copying, and for the performance of any additional duties. Dischargers shall make available to the City Manager, upon request, any SWPPPs, modifications thereto, self-inspection reports, monitoring records, compliance evaluations, Notices of Intent, and any other records, reports, and other documents related to compliance with this Ordinance and with any state or federal discharge permit.

   A. Where a discharger has security measures in force which require proper identification and clearance before entry into its premises, the discharger shall make necessary arrangements with its security guards so that, upon presentation of suitable identification, the City Manager will be permitted to enter without delay for the purposes of performing his/her responsibilities.

   B. The City Manager shall have the right to set up on the discharger's property, or require installation of, such devices as are necessary to conduct sampling and/or metering of the discharger's operations.

   C. The City Manager may require any discharger to the MS4 or waters of the United States to conduct specified sampling, testing, analysis, and other monitoring of its storm water discharges, and may specify the frequency and parameters of any such required monitoring.

   D. The City Manager may require the discharger to install monitoring equipment as necessary at the discharger's expense. The facility's sampling and monitoring equipment shall be maintained at all times in a safe and proper operating condition by the discharger at its own expense. All devices used to measure storm water flow and quality shall be calibrated to ensure their accuracy.

   E. Any temporary or permanent obstruction to safe and easy access to the facility to be inspected and/or sampled shall be promptly removed by the discharger at the written or verbal request of the City Manager and shall not be replaced. The costs of clearing such access shall be borne by the discharger.

   F. Unreasonable delays in allowing the City Manager access to the discharger's premises shall be a violation of this Ordinance.

2. Illicit Discharge Detection Plan

   The city will inspect the municipal separate storm sewer system (MS4) for illicit discharges. The inspections shall be based on a plan providing a map and schedule for inspections, listing appropriate techniques for detection, and including forms to be used to document inspection results.

3. Search Warrants

   If the City Manager has been refused access to any part of the premises from which storm water is discharged, and he/she is able to demonstrate probable cause to believe that there may be a violation of this Ordinance, or that there is a need to inspect and/or sample as part of a routine inspection and sampling program of the City designed to verify compliance with this Ordinance or any order issued hereunder, or to protect the overall public health, safety, and welfare of the community, then the City Manager may seek issuance of a search warrant from any court of competent jurisdiction.

<u>21.323 – ENFORCEMENT.</u>

1. Notice of Violation.

   Whenever the City Manager finds that a person has violated a prohibition or failed to meet a requirement of this Ordinance, the City Manager may order compliance by written notice of violation to the responsible person. Such notice may require without limitation:

   A. The performance of monitoring, analyses, and reporting;
   B. The elimination of illicit connections or discharges;
   C. That violating discharges, practices, or operations shall cease and desist;
   D. The abatement or remediation of storm water pollution or contamination hazards and the restoration of any affected property;
   E. Payment of a fine to cover administrative and remediation costs; and/or
   F. The implementation of source control or treatment BMPs.

   If abatement of a violation and/or restoration of affected property are required, the notice shall set forth a deadline within which such remediation or restoration must be completed. Said notice shall further advise that, should the violator fail to remediate or restore within the established deadline, the work will be done by a designated governmental agency or a contractor and the expense thereof shall be charged to the violator.

<u>21.324 – APPEAL OF NOTICE OF VIOLATION.</u>

Any person receiving a Notice of Violation from the City Manager may appeal the City Manager's determination. The notice of appeal must be received within ten (10) days from the date of the Notice of Violation. The City Council shall hear the appeal within thirty (30) days from the date of receipt of the notice of appeal. The decision of the City or its designee shall be final.

<u>21.325 – ENFORCEMENT MEASURES AFTER APPEAL.</u>

If the violation has not been corrected pursuant to the requirements set forth in the Notice of Violation, or, in the event of an appeal, within ten days of the decision of the City Council upholding the decision of the City Manager, then representatives of the City Manager shall enter upon the subject private property and are authorized to take any and all measures necessary to abate the violation and/or restore the property. It shall be unlawful for any person, owner, agent or person in possession of any premises to refuse to allow the City Manager, the City Engineer and/or any contractor designated by the City Manager and/or the City Engineer to enter upon the premises for the purposes set forth above.

21.326 – COST OF ABATEMENT OF THE VIOLATION.

Within ten days after abatement of the violation, the owner of the property will be notified of the cost of abatement, including administrative costs. The property owner may file a written protest objecting to the amount of the assessment within five days. If the amount due is not paid within a timely manner as determined by the decision of the municipal authority or by the expiration of the time in which to file an appeal, the charges shall become a special assessment against the property and shall constitute a lien on the property for the amount of the assessment. Any person violating any of the provisions of this article shall become liable to the city by reason of such violation. The liability shall be paid in not more than 12 equal payments.

21.327-334 – Reserved.

DIVISION 4 – CONSTRUCTION AND POST-CONSTRUCTION STORM WATER RUNOFF CONTROL

21.335 – PERMITS.

1. Applicability and Coverage

   A. Discharges Eligible for Authorization

      (1) Storm Water Associated with Construction Activity

      Discharges of storm water runoff from Small and Large Construction Activities may be authorized under this ordinance.

      (2) Discharges of Storm Water Associated with Construction Support Activities

      Examples of construction support activities include, but are not limited to, rock crushers, asphalt batch plants, equipment staging areas, material storage yards, material borrow areas, and excavated material disposal areas. Discharges of storm water runoff from construction support activities may be authorized under this general ordinance, provided that the following conditions are met:

      (a) the activities are located within the same City, located within one 1 (one) mile from the boundary of the permitted construction site, and directly support the construction activity;

(b) a Storm Water Pollution Prevention Plan is developed according to the provisions of this ordinance which includes appropriate controls and measures to reduce erosion and discharge of pollutants in storm water runoff from the construction support activities; and

(c) the construction support activities either do not operate beyond the completion date of the construction activity or are authorized under separate authorization, Separate authorization may include the TPDES Multi Sector General Permit, TXRI50000 (related to storm water discharges associated with industrial activity), separate authorization under this ordinance if applicable, coverage under an alternative ordinance if available, or authorization under an individual water quality permit issued by the State.

(3) Non-Storm Water Discharges

The following non-storm water discharges are not prohibited under this ordinance:

(d) discharges from firefighting activities (firefighting activities do not include washing of trucks, run-off water from training activities, test water from fire suppression systems, and similar activities);

(e) Uncontaminated fire hydrant flushing's (excluding discharges of hyper chlorinated water, unless the water is first dechlorinated and discharges are not expected to adversely affect aquatic life), which include flushing's from systems that utilize potable water, surface water, groundwater that does not contain additional pollutants (uncontaminated fire hydrant flushing's do not include systems utilizing reclaimed wastewater as a source water);

(f) water from the routine external washing of vehicles, the external portion of buildings or structures, and pavement, where detergents and soaps are not used and where spills or leaks of toxic or hazardous materials have not occurred (unless spilled materials have been removed; and if local, state, or federal regulations are applicable, the materials are removed according to those regulations), and where the purpose is to remove mud, dirt, or dust;

(g) uncontaminated water used to control dust;

(h) potable water sources including waterline flushings (excluding discharges of hyper chlorinated water, unless the water is first dechlorinated and discharges are not expected to adversely affect aquatic life);

(i) uncontaminated air conditioning condensate;

(j) uncontaminated ground water or spring water, including foundation or footing drains where flows are not contaminated with industrial materials such as solvents; and

(k) lawn watering and similar irrigation drainage.

(4) Other Permitted Discharges

Any discharge authorized under a separate permit may be combined with discharges authorized by this ordinance, provided those discharges comply with the associated permit.

B. Permit Requirements

(1) No person shall be granted a site development permit for a project disturbing one (1.0) acre of land or more without the approval of a Storm Water Pollution Prevention Plan by the City Manager, City Engineer or the City Building Official or his/her/their duly authorized representative(s).

(2) No site development permit is required for the following activities:

   (a) Any emergency activity that is immediately necessary for the protection of life, property, or natural resources.
   (b) Existing nursery and agricultural operations conducted as a permitted main Or accessory use.
   (c) Gardening that is associated with the maintenance and landscaping of existing facilities and that is unrelated to new construction.

(3) Each NOI shall bear the name(s) and addressees) of the owner or developer of the site, and of any consulting firm retained by the applicant together with the name of the applicant's principal contact at such firm and shall be accompanied by a filing fee.

(4) Each NOI shall include a statement that any land clearing, construction, or development involving the movement of earth shall be in accordance with an approved Storm Water Pollution Prevention Plan.

(5) For Large Construction Activities, the applicant will be required to file with the City or its duly authorized representative a faithful performance bond, letter of credit, or other improvement security in an amount deemed sufficient by the City Manager or Interim City Manager or City Engineer or his/her/their duly authorized representative to cover all costs of improvements, landscaping, maintenance of improvement, for such period as specified by the City, and engineering and inspection costs to cover the cost of failure or repair of improvements installed on the site.

21.336 – STORM WATER POLLUTION PREVENTION PLAN (SWP3)

1. General Requirements

A. Storm Water Pollution Prevention Plans must be prepared for the purpose of limiting pollutants in discharges from Small and Large Construction Activities that will reach MS4s and privately-owned Separate Storm Sewer Systems. The SWP3 must also identify and address potential sources of pollution (including off-site material storage areas, overburden and stockpiles of dirt, borrow areas, equipment staging areas, vehicle repair areas, fueling areas, and etc.) that are reasonably expected to affect the quality of construction site discharges. The SWP3 must describe the practices that will be used to minimize, to the extent practicable, the discharge of construction-related pollutants in storm water and certain non-storm water discharges

B. SWP3s must utilize temporary and permanent BMPs, measures, and controls complying with the City's Technical Guidance Manual.

C. SWP3s require maps and or drawings. The scale of the maps and drawings must be large enough to provide a clear understanding of the site and the project. Sheet sizes must not exceed 24 inches by 36 inches. Where the amount of information required to be included on the map would result in a single map being difficult to read and interpret, the operator shall develop a series of maps that collectively include the required information.

D. SWP3s must list MS4s receiving discharges from the subject Construction Activity. The same MS4s must receive copies of the SWP3 and application submittal.

E. Shared SWP3 Development

(1) For more effective coordination of BMPs and opportunities for cost sharing, a cooperative effort by the different operators at a site is encouraged. Operators must independently obtain authorization, but may work together to prepare and implement a single, comprehensive SWP3 for the entire construction site.

(2) The SWP3 must clearly list the name and, for large construction activities, the permit authorization numbers, for each operator that participates in the shared SWP3. Until the City responds to receipt of the NOI with a permit authorization number, the SWP3 must specify the date that the NOI was submitted to the City by each operator. Each operator participating in the shared plan must also sign the SWP3.

(3) The SWP3 must clearly indicate which operator is responsible for satisfying each shared requirement of the SWP3. If the responsibility for satisfying a requirement is not described in the plan, then each permittee is entirely responsible for meeting the requirement within the boundaries of the construction site where it performs construction activities. The SWP3 must clearly describe responsibilities for meeting each requirement in shared or common areas.

(4) Individual operators may develop separate SWP3s that apply only to their portion of the project, provided reference is made to the other operators working on the site. Where there is more than one SWP3 for a site, permittees must coordinate to ensure that BMPs and controls are consistent and do not negate or impair the effectiveness of other controls. Regardless of whether a single comprehensive SWP3 is developed or separate SWP3s are developed for each operator, it is the responsibility of each operator to ensure compliance with the terms and conditions of this ordinance in the areas of the construction site where that operator has control over construction plans and specifications or day-to-day operations.

2. Small and Large Construction Activities

For Small and Large Construction Activities, the SWP3 must include, at a minimum:

A. A site or project description, which includes the following information:

(1) the address and lot description of the site;

(2) a description of the nature of the construction activity;
(3) a list of potential pollutants and their sources;
(4) a description of the best management practices (BMPs) that will be used to minimize pollution in runoff;
(5) the intended schedule or sequence of activities that will disturb soils for major portions of the site; the schedule of sequence must provide dates for beginning and ending construction activities such as stripping and clearing, rough grading, installing utilities, constructing infrastructure, constructing buildings, final grading, landscaping, and installing Erosion and Sediment Controls including temporary and permanent measures;
(6) the total number of acres of the entire project property and the total number of acres where construction activities will occur, including off-site material storage areas, overburden and stockpiles of dirt, and borrow areas that are authorized under the permittee's NOI;
(7) data describing the soil or the quality of any discharge from the site;
(8) seeding mixtures and rates, types of sad, method of seedbed preparation, expected seeding dates, type and rate of mineral and fertilizer, kind and quantity of mulching for both temporary and permanent vegetative control measures; and
(9) a maintenance plan for BMPs.

B. A general map showing the location of the site;
C. A detailed topographic site map (or maps) indicating the following:

(1) north arrow;
(2) identifying property lines;
(3) easements;
(4) access to the site;
(5) existing site conditions;
(6) the areas and extent of proposed soil disturbance;
(7) proposed project conditions;
(8) Conveyances and Watercourses;
(9) Drainage patterns and approximate slopes anticipated after major grading activities;
(10) Locations of all planned or in-place structural controls;
(11) Locations of temporary and permanent stabilization measures;
(12) Locations of construction support activities, including off-site activities, that are authorized under the permittee's NOI, including material, waste, borrow, fill, equipment storage, asphalt plants, and concrete plants;
(13) surface waters (including wetlands) either at, adjacent to, or in close proximity to the site;
(14) locations where storm water discharges from the site directly to a surface water body or MS4; and
(15) vehicle wash areas.

21.337 – MAINTENANCE AND INSPECTION OF CONTROLS

1. Maintenance of Controls

    A. All protective measures identified in the SWP3 must be maintained in effective operating condition. If; through inspections or other means, the permittee determines that BMPs are not operating effectively, then the permittee shall perform maintenance as necessary to maintain the continued effectiveness of storm water controls, and prior to the next rain event if feasible. If maintenance prior to the next anticipated storm event is impracticable, the reason shall be documented in the SWP3 and maintenance must he scheduled and accomplished as soon as practicable. Erosion and sediment controls that have been intentionally disabled, run over, removed, or otherwise rendered ineffective must be replaced or corrected immediately upon discovery.

    B. If periodic inspections or other information indicates a control has been used incorrectly, is performing inadequately, or is damaged, then the operator must replace or modify the control as soon as practicable after making the discovery.

    C. Sediment must be removed from sediment traps and sedimentation ponds no later than the time that design capacity has been reduced by 50%. For perimeter controls such as silt fences, berms, etc., the trapped sediment must be removed before it reaches 50% of the above-ground height.

    D. If sediment escapes the site, accumulations must be removed at a frequency that minimizes off-site impacts, and prior to the next rain event, if feasible. If the permittee does not own or operate the off-site conveyance, then the permittee must work with the owner or operator of the property to remove the sediment.

2. Inspection of Controls

    A. Personnel provided by the permittee must inspect disturbed areas of the construction site that have not been finally stabilized, areas used for storage of materials that are exposed to precipitation, discharge locations, and structural controls for evidence of, or the potential for, pollutants entering the drainage system. Personnel conducting these inspections must be knowledgeable of this ordinance, any permit issued under it, and the TCEQ general construction permit, familiar with the construction site, and knowledgeable of the SWP3 for the site. Sediment and erosion control measures identified in the SWP3 must be inspected to ensure that they are operating correctly. Locations where vehicles enter or exit the site must be inspected for evidence of off-site sediment tracking. Inspections must be conducted at least once every 14 calendar days and within 24 hours of the end of a storm event of 0.5 inches or greater.

    B. Where sites have been finally or temporarily stabilized or where runoff is unlikely due to winter conditions (e.g., site is covered with snow, ice, or frozen ground exists), inspections must be conducted at least once every month.

    C. As an alternative to the above-described inspection schedule of once every 14 calendar days and within 24 hours of a storm event of 0.5 inches or greater, the SWP3 may be developed to require that these inspections will occur at least once every seven (7) calendar days. If this alternative schedule is developed, then the inspection must occur on a specifically defined day, regardless of whether or not there has been a rainfall event since the previous inspection. The inspections may occur on either schedule provided that the SWP3 reflects the current schedule and that any changes to the schedule are conducted in accordance with the following provisions: the schedule may be changed a maximum of one time each month, the schedule change must be implemented at the beginning of a calendar month, and the reason for the schedule change must be documented in the SWP3 (e.g., end of "dry" season and beginning of "wet" season).

D. In the event of flooding or other uncontrollable situations which prohibit access to the inspection sites, inspections must be conducted as soon as access is practicable.

E. The SWP3 must be modified based on the results of inspections, as necessary, to better control pollutants in runoff. Revisions to the SWP3 must be completed within seven (7) calendar days following the inspection. If existing BMPs are modified or if additional BMPs are necessary, an implementation schedule must be described in the SWP3 and wherever possible those changes implemented before the next storm event, If implementation before the next anticipated storm event is impracticable, these changes must be implemented as soon as practicable.

F. A report summarizing the scope of the inspection, the date(s) of the inspection, and major observations relating to the Implementation of the SWP3 must be made and retained as part of the SWP3. Major observations should include: the locations of discharges of sediment or other pollutants from the site; locations of BMPs that need to be maintained; locations of BMPs that failed to operate as designed or proved inadequate for a particular location; and locations where additional BMPs are needed.

G. Actions taken as a result of inspections must be described within, and retained as a part of, the SWP3. Reports must identify any incidents of non-compliance. Where a report does not identify any incidents of non-compliance, the report must contain a certification that the facility or site is in compliance with the SWP3 and this permit. The report must be signed by the person and in the manner required by 30 TAC 305.128 (relating to Signatories to Reports). The names and qualifications of personnel making the inspections for the permittee may be documented once in the SWP3 rather than being included in each report.

21.338 – REVIEW, APPROVAL, OBTAINING AUTHORIZATION TO DISCHARGE

1. Submissions

In order to apply for a Permit for site development and to obtain an approval for a Small or Large Construction Activity, the applicant must complete or develop and submit the following application documents to the City for review:

A. Small Construction Activity (Submit at least 15 calendar days prior to the date to commence work)

(1) NOI
(2) Copies of any prior related permits.
(3) SWP3 meeting requirements for a Small Construction Activity
(4) Small Construction Site Notice
(5) Review Fee

B. Large Construction Activity (Submit at least 30 calendar days prior to the date to commence work)

(1) NOI
(2) Copies of any prior related permits,
(3) SWP3 meeting requirements for a Large Construction Activity
(4) Large Construction Site Notice
(5) Review Fee

2. Review and Approval

The City Engineer or City Building Official will review each submittal for a site development permit to determine its conformance with the provisions of this ordinance. After receiving a complete submittal, the City Engineer or City Building Official within 20 calendar days for a Small Construction Activity and 30 calendar days for a Large Construction Activity, shall, in writing:

A. Approve the permit;
B. Approve the permit subject to such reasonable conditions as may be necessary to secure substantially the objectives of this regulation, and issue the permit subject to these conditions; or
C. Disapprove the permit, indicating the reason(s) for disapproval and the procedure for submitting a revised and/or submission.

3. Minor Modifications

Minor modifications to an approved SWP3 shall be documented by the Permittee on a form provided by the City and shall be approved or disapproved by the City Engineer or City Building Official, with such decision so indicated on the form, within five business days of receiving the completed form.

4. Major Modifications

Major modifications to an approved SWP3 shall be processed and approved or disapproved in the same manner as for first-time submittals of this ordinance, and may be authorized by the City Engineer and/or City Building Official by written authorization to the permittee.

5. Additional Primary Operators

If an additional primary operator is added or changed after the initial NOI is submitted, the new primary operator must submit an NOI at least ten (10) calendar days prior to assuming operational control.

6. Posting Notice of Intent

All primary operators and permittees must post a copy of the signed NOI at the construction site in a location where it is readily available for viewing by the general public, local, state, and federal authorities prior to commencing construction activities, and must maintain the NOI in that location until completion of the construction activity.

7. Posting Site Notice

All operators and permittees must post a Site Notice. The Site Notice must be located where it is safely and readily available for viewing by the general public, local, state, end federal authorities prior to commencing construction, and must be maintained in that location until completion of the construction activity

8. Secondary Operators

All Secondary Operators are regulated under this ordinance, but are not required to submit an NOI, provided that another operator(s) at the site has submitted an NOI, or is required to submit an NOI and the secondary operator has provided notification to the Primary Operators) of the need to obtain coverage (with records of notification available upon request). Any secondary operator notified under this provision may alternatively submit an NOI under this ordinance as set forth above, may seek coverage under an alternative TPDES individual permit, or may seek coverage under an alternative TPDES general permit if available.

9. Date of Coverage

Operators of Construction Activities are authorized and their Construction Activities are permitted after the required submittals are received by the City, reviewed by the City, and written notification, including a stamped SWP3 and City authorization number are issued by the City to the Operator/Permittee.

10. Late NOI's

Operators are not prohibited from submitting late NOIs or posting late notices to obtain authorization under this ordinance. The City reserves the right to take appropriate enforcement actions for any unpermitted activities that may have occurred between the time construction commenced and authorization was obtained.

11. Notice of Change (NOC).

A. If relevant information provided in the NOI changes, the following items must be submitted:

(1) for Small Construction Activities - an NOC at least 10 calendar days prior to the change occurring; and
(2) for Large Construction Activities - an NOC at least 14 calendar days prior to the change occurring.

B. When the required advance notice is not possible, the operator must submit an NOC within 14 days of discovery of the change. If the operator becomes aware that it failed to submit any relevant facts or submitted incorrect information in an NOI, the correct information must be provided to the City Manager or Interim City Manager, the City Engineer, or City Building Official in an NOC within 14 days after discovery. The NOC shall be submitted on a form provided by the City Manager or Interim City Manager, the City Engineer, or City Building Official, Or by letter if an NOC form is not available. A copy of the NOC must also be provided to the operator of any MS4 receiving the discharge, most notably the City,

C. Information that may be included in an NOC includes, but is not limited to, the following; the description of the construction project, an increase in the number of acres disturbed (for increases of one or more acres), and the operator name. A transfer of operational control from one operator to another, including a transfer of the ownership of a company, must be included in an NOC. A transfer of ownership of a company includes changes to the structure of a company, such as changing from a partnership to a corporation or changing corporation types, so that the filing number (or charter number) that is on record with the Texas Secretary of State must be changed. An NOC is not required for notifying the City of a decrease in the number of acres disturbed. This information must be included in the storm water pollution prevention plan (SWP3) and retained on site.

12. Signatory Requirements

Signatory Requirement for NOI Forms, Notice of Termination (NOT) Forms, NOC Letters, and Construction Site Notices. NOI forms, NOT forms, NOC letters, and Construction Site Notices that require a signature must be signed according to 30 TAC §305.44 (relating to Signatories for Applications).

13. Inspection by City

The City Engineer, the City Building Official, or his/her/their designated agent, shall make inspections as hereinafter required and either shall approve that portion of the work completed or shall notify the permittee wherein the work fails to comply with the Storm Water Pollution Prevention Plan as approved. Plans for grading, stripping, excavating, and filling work and an SWP3 bearing the stamp of City approval shall be maintained at the site during the progress of the work. To obtain inspections, the permittee shall notify the City Engineer or the City Building Official at least three working days before the following:

A. Start of construction
B. Installation of sediment and erosion measures
C. Completion of site clearing
D. Completion of rough grading
E. Completion of final grading
F. Close of the construction season
G. Completion of final landscaping

14. Permittee Inspections

The permittee or his/her agent shall make regular inspections of all control measures in accordance with the inspection schedule outlined on the approved Storm Water Pollution Prevention Planes). The purpose of such inspections will be to determine the overall effectiveness of the Storm Water Pollution Prevention Plan and the need for additional control measures. All inspections shall be documented on forms provided by the City and submitted to the City Engineer or the City Building Official at the time interval specified in the approved permit.

15. Entry Permitted

The City Manager or Interim City Manager, the City Council of Windcrest, the City Engineer, the Building Official, or their designated agents shall be permitted to enter the construction site or disturbed area as deemed necessary to make inspections to ensure the validity of the reports filed by the Permittee.

16. Refusal of Access

If the City Manager or Interim City Manager, City Engineer, City Building Official, or his/her/their designee, has been refused access to any part of the premises from which storm water is discharged, and he/she is able to demonstrate probable cause to believe that there may be a violation of this Ordinance, or that there is a need to inspect and/or sample as part of a routine inspection and sampling program of the City designed to verify compliance with this Ordinance or any order issued hereunder, or to protect the overall public health, safety, and welfare of the community, then the City Manager or Interim City Manager may seek issuance of a search warrant from any court of competent jurisdiction.

17. Post-Construction Discharges

Discharges that occur after construction activities have been completed, and after the construction site and any supporting activity site have undergone final stabilization, are not eligible for coverage under a permit issued in accordance with this ordinance. Discharges originating from permitted sites are not authorized under this ordinance following the submission of the notice of termination (NOT) for the construction activity.

18. Prohibition of Non-Storm Water Discharges

Except as otherwise provided, only discharges that are composed entirely of storm water associated with construction activity may be authorized under this ordinance.

19. Compliance with Water Quality Standards

Discharges to surface water in the City that would cause or contribute to a violation of water quality standards or that would fail to protect and maintain existing designated uses are not eligible for coverage under this ordinance. The City Manager or Interim City Manager, City Building Official, or City Engineer may require an application for a TPDES individual permit to authorize discharges to surface water in the state from any activity that is determined to cause a violation of water quality standards or is found to cause, or contribute to, the loss of a designated use. The City Manager or Interim City Manager, the City Engineer, or City Building Official may also require an application for a TPDES individual permit considering factors described in Article IV(B) and (C) of this ordinance.

20. Discharges to Water Quality-Impaired Receiving Waters

    New sources or new discharges of the constituents of concern to impaired waters are not authorized by a permit granted under this ordinance unless otherwise allowable under 30 TAC Chapter 305 and applicable state law. Impaired waters are those that do not meet applicable water quality standards and are listed on the EPA approved Clean Water Act Section 303(d) list. Constituents of concern are those for which the water body is listed as impaired. Discharges of the constituents of concern to impaired water bodies for which there is a total maximum daily load (TMDL) are not eligible for a permit unless they are consistent with the approved TMDL. Permittees must incorporate the limitations, conditions, and requirements applicable to their discharges, including monitoring frequency and reporting required by Texas Commission on Environmental Quality (TCEQ) rules, into their storm water pollution prevention plan in order to be eligible for coverage under this ordinance.

21. Discharges to Specific Watersheds and Water Quality Areas

    Discharges otherwise eligible for coverage cannot be authorized by this ordinance where prohibited by 30 TAC Chapter 311 (relating to Watershed Protection) for water quality areas and watersheds.

22. Protection of Streams and Watersheds by Other Governmental Entities

    This ordinance does not limit the authority or ability of federal, state, or other local governmental entities from placing additional or more stringent requirements on construction activities or discharges from construction activities.

23. Oil and Gas Production

    Storm water runoff from construction activities associated with the exploration, development, or production of oil or gas or geothermal resources, including transportation of crude oil or natural gas by pipeline, are not under the authority of the City and are not eligible for coverage under this ordinance. If discharges of storm water require authorization under federal NPDES regulations, authority for these discharges must be obtained from the EPA.

24. Storm Water Discharges from Agricultural Activities

    Storm water discharges from agricultural activities that are not point source discharges of storm water are not subject to the requirements or restrictions of this ordinance. Where properly zoned for such uses, these activities may include clearing and cultivating ground for crops, construction of fences to contain livestock, construction of stock ponds, and other similar agricultural activities.

25. Other

Nothing in Section I of this ordinance is intended to negate any person's ability to assert the force majeure (act of God, war, strike, riot, or other catastrophe) defenses found in 30 TAC §70.7.

<u>21.339 – CONCRETE BATCH PLANTS PROHIBITED</u>

Concrete Batch Plants are prohibited in the City.

<u>21.340 – CONCRETE TRUCK WASH OUT REQUIREMENTS</u>

Wash out of concrete trucks at construction sites is permitted provided that the following requirements are satisfied.

1. Land disposal of concrete (ruck wash out water is permitted only from concrete trucks that are associated with off-site production facilities. Disposal of concrete truck wash out water associated with on-site concrete production facilities is specifically prohibited within the City.
2. Direct discharge of concrete truck wash out water to surface water in the state, including discharge to storm sewers, is prohibited.
3. Concrete truck wash out water shall be discharged to areas at the construction site where structural controls have been established to prevent direct discharge to surface waters, or areas that have a minimal slope that allow infiltration and filtering of wash out water to prevent direct discharge to surface waters. Structural controls may consist of temporary berms, temporary shallow pits, temporary storage tanks with slow rate release, or other reasonable measures to prevent runoff from the construction site.
4. Wash out of concrete trucks during rainfall events shall be minimized. The direct discharge of concrete truck wash out water is prohibited at all times, and the operator shall insure that its Best Management Practices are sufficient to prevent the discharge of concrete truck washout as the result of rain.
5. The discharge of wash out water shall not cause or contribute to groundwater contamination.
6. If a Storm Water Pollution Prevention Plan (SWP3) is required to be implemented, the SWP3 shall include concrete wash out areas on the associated map.

<u>21.341 – DEADLINES FOR OBTAINING DISCHARGE AUTHORIZATION</u>

1. Large Construction Activities

A. New Construction - Discharges from sites where the commencement of construction occurs on or after the effective date of this ordinance must be authorized, either according to this ordinance or a separate permit issued by the City, prior to the commencement of those construction activities.

B. Ongoing Construction - Operators of large construction activities operating prior to the effective date of this ordinance, and continuing to operate after the effective date of a permit issued under this ordinance, must submit an NOI to the City Manager or Interim City Manager, the City

Engineer, or City Building Official to renew authorization of any permit issued under any previous law, ordinance or rule under which construction activity began within 90 days of this ordinance. During this interim period, as a requirement of issuance of such permit under this ordinance, the operator must continue to meet the conditions and requirements of any previous permit.

2. Small Construction Activities

A. New Construction - Discharges from sites where the commencement of construction occurs on or after the effective date of this ordinance must be authorized under this ordinance prior to the commencement of those construction activities.

B. Ongoing Construction - Discharges from ongoing small construction activities that commenced prior to the effective date of this ordinance, and that would not meet the conditions to qualify for termination of a permit issued under this ordinance must meet the requirements to be authorized under this ordinance within 90 days of the effective date of this ordinance. During this interim period, as a requirement of a permit issued under this ordinance, the operator must continue to meet the conditions and requirements of any previous permit issued by the City under which construction activities began.

<u>21.342 – PERMIT EXPIRATION AND RETENTION OF RECORDS</u>

1. Initial Term

A permit issued under this ordinance is issued for a term not to exceed one (1) year. Unless otherwise specified in the permit issued, all active discharge authorizations expire one year from the date provided in the permit. The City, through the City Council or City Manager or Interim City Manager, may amend, revoke, or cancel a permit issued under this ordinance at any time.

2. Notice of Intent to Renew

If the City officially provides, in writing, a notice of the intent to renew or amend a permit before the expiration date, the permit will remain in effect for existing, authorized discharges until the City takes final action on the permit. Upon issuance of a renewed or amended permit, permittees may be required to submit an NOI within 90 days following the effective date of the renewed or amended permit, unless that permit provides for an alternative method for obtaining authorization.

3. New Permit

If the City does not propose to reissue a permit within 90 days before the expiration date, permittees shall apply for authorization under a new permit or an alternative permit. If the NOI for a new permit is submitted before the expiration date, authorization under the expiring permit remains in effect until the issuance or denial of a new permit. No new NOIs will be accepted nor new authorizations honored under the original permit after the expiration date.

4. Retention of Records

The permittee must retain the following records for a minimum period of three (3) years from the date that a NOT is submitted as required. For activities in which an NOT is not required, records shall be retained for a minimum period of three (3) years from the date that the operator terminates coverage as provided under this ordinance. Records include:

A. A copy of the SWP3;

B. All reports and actions required by this permit, including a copy of the construction site notice;

C. All data used to complete the NOI, if an NOI is required for coverage under this general permit; and

D. All records of submittal of forms submitted to the operator of any MS4 receiving the discharge and to the secondary operator of a large construction site, if applicable.

21.343 – STANDARD PERMIT CONDITIONS

1. Duty to Comply

The permittee has a duty to comply with all permit conditions. Failure to comply with any permit condition is a violation of the permit and statutes under which it was issued, and is grounds for enforcement action, for terminating coverage under a permit issued under this ordinance, or for requiring a discharger to apply for and obtain an individual permit under this ordinance.

2. Permit Suspension or Revocation

Authorization under a permit issued under this ordinance may be suspended or revoked for cause. Filing a notice of planned changes or anticipated non-compliance by the permittee does not stay any permit condition imposed by this ordinance. The permittee must furnish to the City Manager or Interim City Manager, the City Engineer, or City Building Official, upon request and within a reasonable time, any Information necessary for the City Manager or Interim City Manager, the City Engineer, or City Building Official to determine whether cause exists for revoking, suspending, or terminating authorization under any permit issued in compliance with this ordinance. Additionally, the permittee must provide to the City Manager or Interim City Manager, the City Engineer, or City Building Official, upon request, copies of all records that the permittee is required to maintain as a condition of this ordinance.

3. Limit on Defense

It is not a defense for a discharger in an enforcement action that it would have been necessary to halt or reduce the permitted activity to maintain compliance with the permit conditions.

4. Inspection and Entry

Inspection and entry by the City shall be allowed under Texas Water Code Chapters 26-28, Texas Health and Safety Code §361.Q32, and 40 Code of Federal Regulations (CFR) §122.41(i).

5. Water Code Penalties Apply

The discharger is subject to administrative, civil, and criminal penalties, as applicable, for violations including, but not limited to, the following:

A. Negligently or knowingly violating the federal Clean Water Act (CWA), §§30 I, 302, 306, 307, 308, 318, ur 405, or any condition or limitation implementing any sections in a permit issued under CWA, §402, or any requirement imposed in a pretreatment program approved under CWA, §402(a)(3) or 402(b)(8);

B. Knowingly making any false statement, representation, or certification in any record or other document submitted or required to be maintained under a permit, including monitoring reports or reports of compliance or noncompliance.

6. Signing of Reports

All reports and other information requested by the City Manager or Interim City Manager, the City Engineer, or City Building Official must be signed by the person and in the manner required by 30 TAC §305.128 (relating to Signatories to Reports),

7. Authorization Does Not Convey Property or Waive Rights

Authorization under this ordinance does not convey property or water rights of any sort and does not grant any exclusive privilege.

8. Additional Provisions

Nothing in this ordinance shall be construed to allow storm water runoff from any construction and/or land disturbing activity onto any other public or private property except as expressly provided by this ordinance. Additionally, any permittee under this ordinance is specifically required to complete internal Final Stabilization of the entirety of a permitted construction and/or land disturbance area prior to the City's acceptance of a CNOT or NOT, or the issuance by the City of any Certificate of Occupancy.

21.344 – FEES

1. Review Fee

A Review Fee as defined by this ordinance must be submitted along with the NOI.

2. When Fees Are Due

Fees are due upon submission of the application documents, including the NOI. An application will not be declared administratively complete unless the associated fee has been paid in full.

3. No Annual Fees; Fees of Other Entities

No separate annual fees will be assessed upon the issuance of a permit under this ordinance with a duration of greater than one (1) year. Any fee assessed under the terms of the TCEQ general construction permit, or any other permit required by any other federal, state or local governmental entity or agency, is a separate fee, and it is the sole responsibility of the prospective permittee to satisfy any such fee requirement(s).

<u>21.345 – NOTICE OF VIOLATION</u>

1. Issuance

Whenever the City Building Official or his/her designee finds that a person has violated a prohibition or failed to meet a requirement of this Ordinance, the City may order compliance by written notice of violation to the responsible person. Such notice may require, without limitation:

A. The performance of monitoring, analysis, and reporting;
B. The elimination of construction site storm water runoff;
C. That violating construction practices or operations shall cease and desist;
D. The abatement or remediation of construction storm water runoff and the restoration of any affected property;
E. Payment of a fine to cover administrative and remediation costs; and or
F. The implementation of construction storm water runoff BMPs.

If abatement of a violation and/or restoration of affected property are required, the notice shall set forth a deadline within which such remediation or restoration must be completed. Said notice shall further advise that, should the violator fail to remediate or restore within the established deadline, the work will be done by a designated governmental agency or a contractor, and the expense thereof shall be charged to the violator.

2. Appeal of Notice of Violation

Any person receiving a Notice of Violation from the City Building Official or his/her designee may appeal the determination to the City Manager or Interim City Manager of the City by filing a Notice of Appeal with the City Secretary not later than ten days after the date of the Notice of Violation. The City Manager or Interim City Manager shall conduct a hearing on the appeal within 30 days of the date of filing of the Notice of Appeal. Notice of the date, time, and place of such hearing will be sent by first class mail to the person submitting the Notice of Appeal not less than seven days prior to the date of the hearing. The City Building Official and/or his/her designee and the person submitting the Notice of Appeal may present evidence at the hearing. The decision of the City Manager or lnterim City Manager will be rendered at the close of the hearing or within 30 days thereafter. The decision of the City Manager or Interim City Manager shall be final.

3. Enforcement Measures

If the violation has not been corrected pursuant to the requirements set forth in the Notice of Violation, then representatives of the City shall enter upon the subject construction site and are authorized to take any and all measures necessary to abate the violation and/or restore the property. It shall be unlawful for any person, owner, partnership, corporation, agent or person in possession of any premises to refuse to allow the City Manager or Interim City Manager, the City Engineer and/or any contractor or employee designated by the City, the City Manager or Interim City Manager and/or the City Engineer to enter upon the premises for the purposes set forth above.

4. Cost of Abatement of Violations

   Within ten days after abatement of the violation, the owner of the property will be notified of the cost of abatement, including administrative costs. The property owner may file a written protest objecting to the amount of the assessment within five days. If the amount due is not paid within a timely manner as determined by the decision of the City Manager or Interim City Manager, the charges shall become a special assessment against the property and shall constitute a lien on the property for the amount of the assessment. Any person violating any of the provisions of this article shall become liable to the City by reason of such violation. The liability shall be paid in not more than 12 equal payments.

5. Injunctive Relief

   It shall be unlawful for any person to violate any provision or fail to comply with any of the requirements of this Ordinance. If a person has violated or continues to violate the provisions of this ordinance, the City may petition for a preliminary or permanent injunction restraining the person from activities which would create further violations or compelling the person to perform abatement or remediation of the violation.

6. Violations Deemed a Public Nuisance

   In addition to the enforcement processes and penalties provided, any condition caused or permitted to exist in violation of any of the provisions of this Ordinance is a threat to public health, safety, and welfare, and is declared and deemed a nuisance, and may be summarily abated or restored at the violator's expense, and/or a civil action to abate, enjoin, or otherwise compel the cessation of such nuisance may be taken.

<u>21.346 – ENFORCEMENT</u>

1. Stop Work Order; Revocation of Permit

   In the event that any person holding a site development permit pursuant to this ordinance violates the terms of the permit or implements site development in such a manner as to materially adversely affect the health, welfare, or safety of persons residing or working in the neighborhood or development site so as to be materially detrimental to the public welfare or injurious to property or improvements in the neighborhood, the City Manager or Interim City Manager or the City Council of

Windcrest may suspend or revoke the site development permit.

2. Violation and Penalties

   No person shall construct, enlarge, alter, repair, or maintain any grading, excavation, or fill, or cause the same to be done, contrary to or in violation of any terms of this ordinance. Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor and each day during which any violation of any of the provisions of this ordinance is committed, continued, or permitted, shall constitute a separate offense. Upon conviction of any such violation, such person, partnership, or corporation shall be punished by a fine of not more than $500.00 for each offense. In addition to any other penalty authorized by this section, any person, partnership, or corporation convicted of violating any of the provisions of this ordinance shall be required to bear the expense of such restoration. Each day that a violation occurs shall be a separate offense.

3. Prosecution

   Any person that has violated or continues to violate this ordinance shall be liable to prosecution to the fullest extent of the law, and shall be subject to a fine or penalty of $500 dollars per violation per day. Each day that a violation occurs shall be a separate offense. The City may recover all attorneys' fees, court costs and other expenses associated with enforcement of this ordinance, including sampling and monitoring expenses.

4. Civil Penalty

   In an action against the owner of property or the owner's representative with control over the premises or property (including, without limitation, a Site), the City may recover a civil penalty of up to $1,000.00 per day for a violation of this ordinance if the defendant was actually notified of the provisions of this ordinance and thereafter committed acts in violation of this ordinance or failed to take action necessary for compliance with this ordinance. Each day that a violation occurs shall be a separate offense.

21.347 – POST-CONSTRUCTION STORMWATER RUNOFF CONTROL

Owners or operators of new development and redeveloped sites shall design, install, implement, and maintain a combination of structural and non-structural BMPs appropriate for the community and that protects water quality. These long-term BMP’s must be submitted to the City Engineer for review and approval prior to the issuance of any Certificate of Occupancy by the City. If the construction of permanent structures is not feasible due to space limitations, health and safety concerns, cost effectiveness, or highway construction codes, the permittee may propose an alternative approach to the City for the City Engineer’s evaluation.

21.348 – REMEDIES NOT EXCLUSIVE

The remedies listed in this ordinance are not exclusive of any other remedies available under any applicable federal, state or local law and it is within the discretion of the City to seek cumulative remedies.

21.349 – SEVERABILITY CLAUSE

It is the intent of this Ordinance to fully comply with all applicable state and federal law, including but not limited to the requirements found in TCEQ TPDES General Permit Numbers TXRI50000 and TXR040247. If any section, subsection, phrase, sentence or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be stricken from the ordinance, and such holding shall not affect the validity of the remaining portions thereof. The balance of the ordinance shall be construed as one instrument and as if the offending portion had not been included. This Ordinance shall be reviewed for continuing compliance upon each subsequent renewal application of the City's general permit (TXR040247) to discharge storm water into the City's MS4.

21.350 SAVINGS CLAUSE

All ordinances or parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed. The balance of such ordinance is hereby saved from repeal.

21.351-399 – Reserved.

WINDCREST
TEXAS

ORDINANCE NO. 2014-712(O)

AN ORDINANCE AMENDING CHAPTER 21, WATER AND FLOOD CONTROL, OF THE CODE OF ORDINANCES BY ADOPTING SUBCHAPTER 21.300, ENVIRONMENT AND STORMWATER REQUIREMENTS, TO (1) CREATE A STORMWATER UTILITY, (2) ADDRESS ILLICIT DISCHARGE DETECTION AND ELIMINATION, AND (3) ADDRESS CONSTRUCTION AND POST-CONSTRUCTION STORMWATER RUNOFF CONTROL, ALL PURSUANT TO U.S. ENVIRONMENTAL PROTECTION AGENCY GUIDELINES AND SUBSEQUENTLY ADOPTED TEXAS COMMISSION ON ENVIRONMENTAL QUALITY STANDARDS.

WHEREAS, the Environmental Protection Agency of the United States (the “E.P.A.”) mandated the regulation of stormwater discharge under the Clean Water Act (the “Act," 40 CFR 122.34); and

WHEREAS, the E.P.A. authorizes the Texas Commission on Environmental Quality (“T.C.E.Q.”) to adopt rules to carry out its powers and duties under the Act (Tex. Admin. Code, Title 30, Chapt. 281.25(b)(5)); and

WHEREAS, the Act, at the discretion of the T.C.E.Q., further requires cities and towns in the State of Texas to implement and enforce water management practices to ensure that stormwater pollution is minimized to the extent required by federal law through, inter alia, the Act; and

WHEREAS, the City of Windcrest, Texas has a duty under the United States Constitution, the Texas Government Code, the Texas Local Government Code, the Texas Administrative Code, the Texas Water Code and/or the Texas Health and Safety Code to establish methods for controlling non-stormwater discharges to the storm drainage system to the maximum extent practicable as required by federal and state law.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the attached Subchapter 21.300, Environment and Stormwater Requirements, is hereby adopted as a part of Chapter 21 of the Code of Ordinances.

This Ordinance shall become effective immediately upon its passage..

PASSED AND APPROVED, on the ___ day of ________________, 2014 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.

____
Alan Baxter, Mayor

ATTEST:

____
Kelly Rodriguez, City Secretary

APPOVED:

____
Michael S. Brenan, City Attorney

WINDCREST
TEXAS

RESOLUTION NO. 2014-501(R)

A RESOLUTION AUTHORIZING THE ENGAGEMENT OF _______________________________________, TO PERFORM THE ANNUAL CITY AUDIT FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2014.

WHEREAS, the City Council desires to authorize the engagement of _____________________________________ to perform the annual city audit for the fiscal year ending September 30, 2014.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS, that the firm of ____ is engaged to perform the annual city audit for the fiscal year ending September 30, 2014 and the City Manager is authorized to execute all documents necessary and appropriate to implement the engagement. The engagement shall authorize two one (1) year extensions of the engagement at the discretion of the City Manager without further action by the City Council.

PASSED AND APPROVED this _____ day of _________, 2014.

____
Alan Baxter, Mayor

ATTEST:

____
Kelly Rodriguez, City Secretary

APPROVED AS TO FORM:

____
Michael S. Brenan, City Attorney