JUN 11 '20 18:54

City of Windcrest

DEPARTMENT HEAD REPORTS @ 5 P.M.
CITY COUNCIL MEETING @ 6 P.M.
CITY COUNCIL CHAMBERS
JUNE 15, 2020

CITY COUNCIL CHAMBERS @ 8601 MIDCROWN **DHR @ 5 P.M. & CCM @ 6 P.M.**

NOTICE IS HEREBY GIVEN THAT A CITY OF WINDCREST CITY COUNCIL MEETING WILL BE HELD AT WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS ON THE 15TH DAY OF JUNE 2020, STARTING AT 6:00 P.M. DURING THE MEETING THE FOLLOWING SUBJECTS WILL BE CONSIDERED AND THE COUNCIL MAY TAKE ACTION ON ANY OF THE LISTED SUBJECTS. DEPARTMENT HEAD REPORTS WILL BE HEARD BEGINNING AT 5:00 P.M.

DUE TO THE GOVERNOR'S SUSPENSION OF CERTAIN PROVISIONS OF THE TEXAS OPEN MEETINGS ACT TO HELP SLOW THE SPREAD OF COVID-19, THIS MEETING WILL BE AVAILABLE TELEPHONIC AND BY VIRTUAL PRESENCE ON WEBEX. MEMBERS OF THE PUBLIC WISHING TO LISTEN TO THE MEETING OR PROVIDE CITIZEN COMMENTS CAN FOLLOW THE INSTRUCTIONS AT THE BOTTOM OF THE AGENDA.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE EVENING OF JUNE 15, 2020, AND TO RECONVENE THE MEETING ON THE FOLLOWING DAY, JUNE 16, 2020, AT 9:00 A.M. AT THE WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS.

NOTICE OF ASSISTANCE AT THE PUBLIC MEETING

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

DURING THE MEETING THE FOLLOWING SUBJECTS WILL BE CONSIDERED AND THE COUNCIL MAY TAKE ACTION ON ANY OF THE LISTED SUBJECTS.

I. **CALL TO ORDER**

II. **ROLL CALL**

III. **PLEDGE OF ALLEGIANCE AND INVOCATION**

IV. **MONTHLY DEPARTMENT HEAD REPORTS FOR MONTH ENDING MAY 2020 FOR FY 2019/2020**

a) Briefing and discussion on the monthly Fire Department reports for the month of May, to include Summary of Calls along with response times for the City, County, and Annex area. [Dan Kramer, Fire Chief]

b) Briefing and discussion on the monthly Windcrest Volunteer Fire Association financial report for the month of May. [Lilia Ayla, President]

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c) Briefing and discussion on the monthly Police Department reports including Code Enforcement and Animal Control reports for the month of May. [Darrell Volz, Chief of Police]

d) Briefing and discussion on the monthly Municipal Court report for the month of May. [Claudia Carrera, Municipal Assistant Court Administrator]

e) Briefing and discussion on the monthly Public Works and Landscaping reports for the month of May. [Tom Garcia, Director of Public Works]

f) Briefing and discussion on the monthly City of Windcrest Economic Development Corporation report for the month of May. [Jennifer Newman, President of City of Windcrest Economic Development Corporation]

g) Briefing and discussion on the monthly Civic Center report for the month of May. [Don Hakala, Finance Director]

h) Briefing and discussion on the monthly Office of the City Secretary reports for the month of May. [Rachel C. Dominguez, City Secretary]

i) Briefing and discussion on past and upcoming City projects and events. [Elizabeth Dick, Public Affairs / PR / Marketing / Event Specialist]

V. CITIZENS TO BE HEARD/CITIZEN PARTICIPATION

a) Citizens may address the City Council on topics not on the agenda for no more than three (3) minutes. Only a maximum of four (4) members of the public will be permitted in the City Council Chambers at a time. All attendees will be required to be screened for present signs of COVID-19 prior to entering City Hall. Four (4) hours prior to the meeting, an email to the city secretary at citysecretary@windcrest-tx.gov is required to be added to the attendee list to ensure proper physical distancing seating inside and outside City Council Chambers. An email statement may be sent to the City Secretary @ citysecretary@windcrest-tx.gov to be read into the meeting to City Council. Statements will be provided to Council and available to the public not in attendance after the meeting.

b) In addition to the foregoing, citizens shall also have the opportunity to address the City Council during consideration of posted agenda items for no more than six (6) minutes. Only a maximum of four (4) members of the public will be permitted in the City Council Chambers at a time. All attendees will be required to be screened for present signs of COVID-19 prior to entering City Hall. Four (4) hours prior to the meeting, an email to the city secretary at citysecretary@windcrest-tx.gov is required to be added to the attendee list to ensure proper physical distancing seating inside and outside City Council Chambers. An email statement may be sent to the City Secretary @ citysecretary@windcrest-tx.gov to be read into the meeting to City Council. Statements will be provided to Council and available to the public not in attendance after the meeting.

c) A City Official may make a statement of specific factual information in response to an inquiry made by a member of the public, or a recitation of existing policy in response to an inquiry made by a member of the public.

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

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VI. PRESENTATION

a) City Council will receive a presentation from ABIP, PC and have discussion on the results of the City of Windcrest Annual Financial Report Audit for fiscal year ending September 30, 2019. [Rafael Castillo, Jr., City Manager; Don Hakala, Municipal Finance Director]

VII. FINANCIAL REPORTS

a) Presentation, discussion, and acceptance of the unaudited monthly financial report for the month ending May 31, 2020 (FY2019/2020). [Rafael Castillo, Jr., City Manager; Donald Hakala, Finance Director]

VIII. RESOLUTIONS

a) City Council will discuss and act on a Resolution 2020-523, a resolution authorizing an annual renewal of the agreement for City Hall and Civic Center janitorial service and authorizing the City Manager to negotiate and execute a contract for such services. [Rafael Castillo, Jr., City Manager]

b) City Council will discuss and act on a Resolution 2020-524, a resolution authorizing a one (1) year extension of the agreement for ambulance and emergency medical services with Lone Star Ambulance Service 1, LLC d/b/a Allegiance Mobile Health. [Rafael Castillo, Jr., City Manager]

c) City Council will review, discuss and act on a Resolution 2020-525, a resolution approving the purchase of three (3) marked patrol vehicles equipped with radar, radio, and video cameras for use by the Windcrest Police Department from approved WCCPD funds. [Rafael Castillo, Jr., City Manager]

d) City Council will review, discuss and act on Resolution 2020-526, a resolution approving the purchase of one (1) marked Special Application Vehicle with decals, lights and equipment from approved WCCPD funds. [Rafael Castillo, Jr., City Manager]

e) City Council will review, discuss and act on Resolution 2020-527, a resolution approving an interlocal grant agreement between the County of Bexar and certain municipal jurisdictions for the distribution of federal coronavirus relief funds. [Rafael Castillo, Jr., City Manager]

f) City Council will review, discuss and act on Resolution 2020-528, a resolution authorizing the City Manager to execute a contract when a City of Windcrest employee is hired for professional service under special provisions. [Rafael Castillo, Jr., City Manager]

IX. DISCUSSION & ACTION

a) City Council will review, discuss and may take action on the acceptance of the results of the City of Windcrest Annual Financial Report Audit for fiscal year ending September 30, 2019 from ABIP, PC. [Rafael Castillo, Jr., City Manager]

b) City Council will review, discuss and may take action on opening guidelines and proposed amended fees for the City of Windcrest swimming pool. [Rafael Castillo, Jr., City Manager]

c) City Council will discuss and may take action on the working FY 20/21 Budget and budget process. [Rafael Castillo, Jr., City Manager]

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X. CITY MANAGER'S REPORT

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.

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.

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

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two (72) hours prior to the meeting on June 15, 2020.

By: _____
Rachel C. Dominguez, City Secretary

Windcrest Fire Department

Monthly Report
For May 2020

TRAINING

- **Formal training to resume in June with appropriate social distancing measures**
- **Volunteers submitted professional development plans for future planning**

Apparatus Status

- Engine 145 –is in service and is the “First Out” Engine
- Engine 145B is in service
- Brush 145 is in service for fire calls only (no medical equipment)
- Rescue 145 is in service and “First Out” QRV
- Chief 145 is in service
- AC145 is in service
- E-1 is Out of Service – Possible Buyer

Events

- Participated in Birthday Parade
- Participated in Windcrest Graduation Parade
- Participated in numerous Graduation Parades
- Screenings for employees
- Obtained Schedule II Narcotics license from DEA

Current Projects

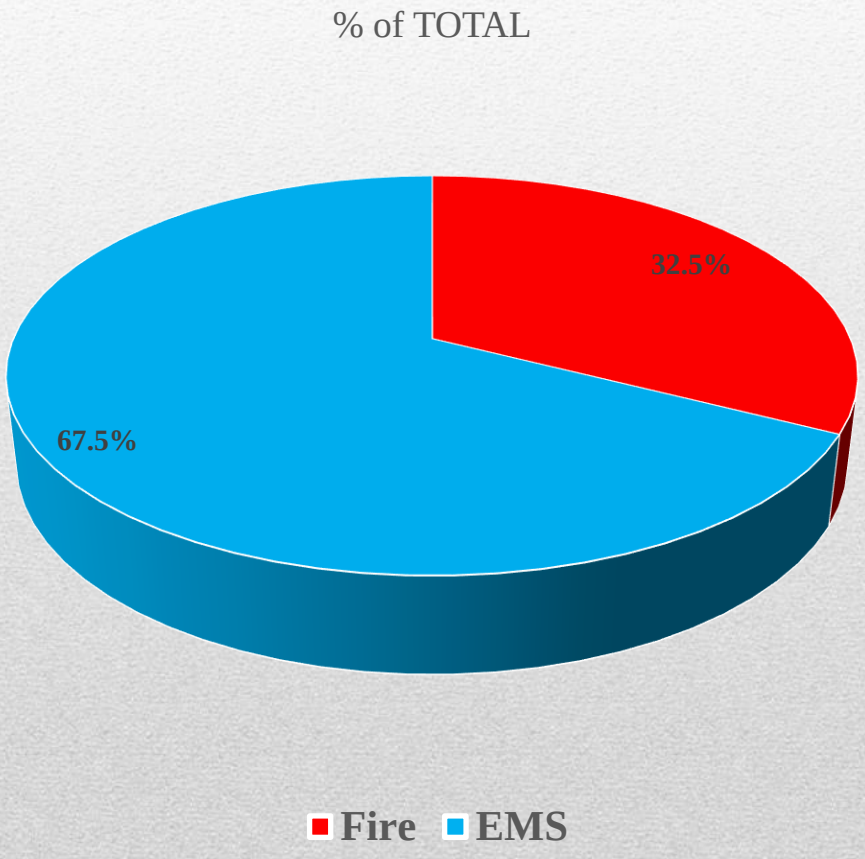
- All of City Hall, Police, Fire and Public works vehicle's including Citizen Patrol are being cleaned using Enviro-Master Services.
- Develop department goals for the department to achieve over the next 5 years
- Strategic planning development
- Emergency Action Plan for City Hall and Fire Department
- Fire Prevention Plan development for City Hall and Fire Department
- Develop Annual Employee Evaluation Form
- Establish TCOLE agency for Fire Marshal Office
- Annual employee reviews for all volunteers to commence in July

Volunteer Hours

Name	Nov. 2019	Dec. 2019	Jan. 2020	Feb. 2020	Mar. 2020	Apr. 2020	May-20
Capt. Andrade	60.57	67.08	50	56	62	69	138.13
Capt. Arnold	48.66	31.02	17.78	53.06	69.15	45.81	68.68
Capt. Needham	105.89	138.45	45.03	11.3	40.75	32.51	15.5
Lt. Ayala	199.98	222.72	106.2	40.68	150.39	150.91	31.14
LT. Palma	57.57	54.25	79.95	61.07	55.47	53.64	57.26
Engineer Garcia	93.8	92.22	71.56	65.23	61.07	46.85	94.57
Engineer Martinez	0	19.92	49.2	18.9	19.54	LOA	13.07
Engineer Woodley	248.19	289.47	92.83	168.66	304.69	287.07	313.46
FF Bishop	158.46	225.12	146.4	138.93	140.54	99.23	50.36
FF Botello	73.99	59.15	64.56	57.34	56.44	73.57	37.07
FF Budzinski	28.14	73.63	48.67	65.63	82.12	70.7	67.53
FF Hernandez	69.76	177.65	100.4	98.36	155.54	160.73	87.34
FF Lundschen	9.5	14.25	24	24.33	10	LOA	0
FF Paris	54.38	133.15	167.75	144.93	152.43	297.57	226.37
FF Pena	5	45.33	0	0	Maternity	Maternity	Maternity
FF Quesada	45.7	60.43	70.16	41.02	105	101.86	49.46
FF Ramirez	7.82	12.4	52.02	0	42.29	68.19	58.23
FF Scheupbach	139.5	210.54	141.92	67.95	0	86.68	22.7
FF Shill	0	20.08	58.1	58	20.48	47.86	17.69
FF Villareal	37.84	24.28	127.5	25.08	40.31	41.24	41.88

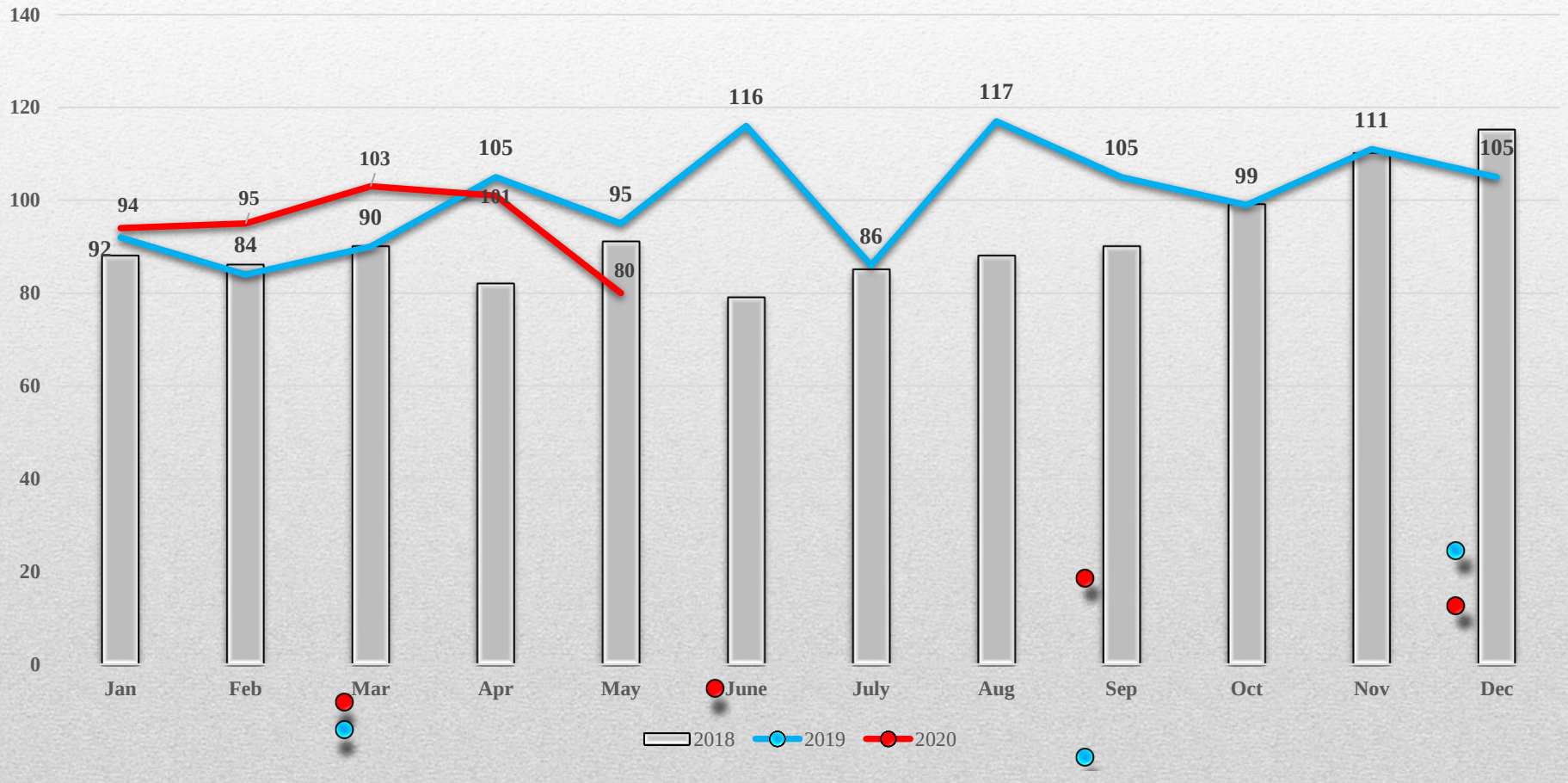
Summary Calls 2020

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Fire	22	25	29	29	26							
EMS	72	70	74	67	54							



Historic Total Monthly Call Volume

2018	88	86	90	82	91	79	85	88	90	99	110	115	1103
2019	92	84	90	105	95	116	86	117	105	99	111	105	1205
2020	94	95	103	101	80								473

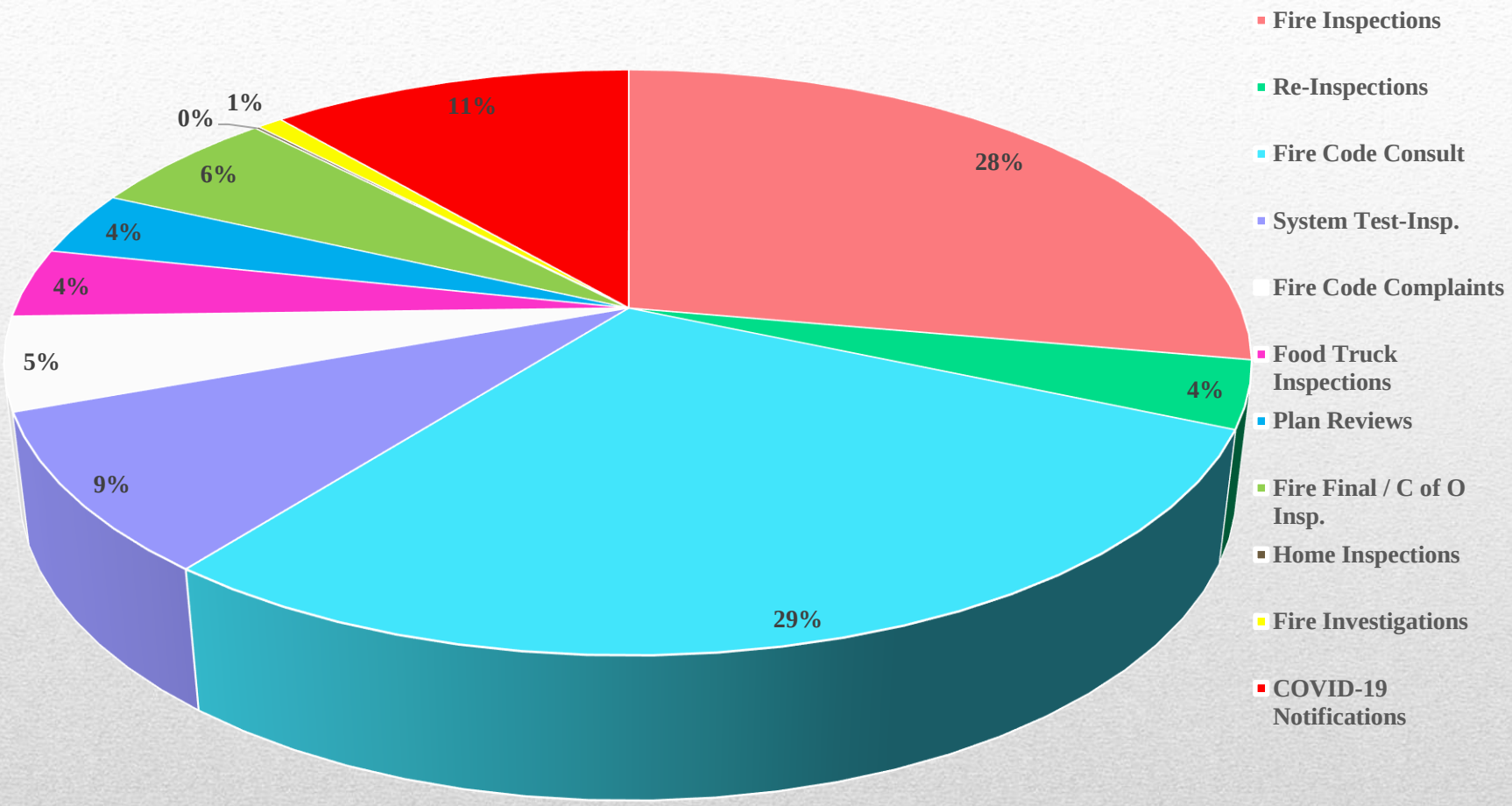


FIRE MARSHAL REPORT

10/01/2019 – 5/31/2020

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Fire Inspections	38	28	41	45	28	22	0	9					211
Re-Inspections	2	10	2	3	8	2	0	1					28
Fire Code Consult	13	17	19	17	18	8	52	76					220
System Test-Insp.	15	19	7	6	4	10	0	6					67
Fire Code Complaints	3	0	7	1	6	5	8	9					39
Food Truck Inspections	0	0	7	14	8	0	0	0					29
Plan Reviews	12	0	1	0	4	2	3	5					27
Fire Final / C of O Insp.	3	12	1	11	3	11	1	3					45
Home Inspections	0	0	0	1	0	0	0	0					1
Fire Investigations	0	6	0	0	0	0	0	0					6
COVID-19 Notifications	0	0	0	0	0	62	23	0					85

Fire Marshal Activity April 2020



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

	Projected Income	PROJECTED	REVENUE	DIFFERENCE
1	SODA SALES	$850.00	$340.27	-$509.73
2	GENERAL DONATIONS	$5,100.00	$2,009.30	-$3,090.70
3	GALA/PICNIC REVENUE	$41,000.00	$0.00	-$41,000.00
4	COMMUNITY OUTREACH	$4,000.00	$1,447.66	-$2,552.34
5	FILL THE BOOT	$30,000.00	$37,981.77	$7,981.77
6	RESERVED TO APPARATUS	$56,000.00	$45,446.44	-$10,553.56
7	EMT/CARD CLASSES	$15,000.00	$6,979.30	-$8,020.70
		$151,950.00	$94,204.74	-$57,745.26

	BUDGETED EXPENSES	BUDGETED	SPENT	REMAINING
8	SODA MACHINE	$1,000.00	$193.32	$806.68
9	STORAGE	$5,000.00	$3,473.52	$1,526.48
10	PICNIC & GALA GROSS EXPENSES	$25,000.00	$0.00	$25,000.00
11	COMMUNITY OUTREACH	$5,600.00	$2,276.09	$3,323.91
12	TECHNOLOGY FUNDS	$1,500.00	$1,325.00	$175.00
13	ADMINISTRATION	$5,550.00	$477.70	$5,072.30
14	ASSOCIATION FUNCTIONS	$1,500.00	$1,337.81	$162.19
15	FIRE/EMS EQUIPMENT	$15,000.00	$4,346.15	$10,653.85
16	TRAINING	$20,000.00	$12,987.46	$7,012.54
17	HOSPITALITY FUNDS	$4,000.00	$2,261.33	$1,738.67
18	AUXILIARY FUNDS	$1,200.00	$0.00	$1,200.00
19	SCHOLARSHIP FUNDS	$1,000.00	$1,000.00	$0.00
20	ANGEL TREE	$2,000.00	$0.00	$2,000.00
21	SURITY BOND	$200.00	$0.00	$200.00
22	APPARATUS RESERVED	$56,000.00	$45,446.44	$10,553.56
23	LEGAL SERVICES	$5,000.00	$0.00	$5,000.00
		$149,550.00	$75,124.82	$74,425.18

INCOME TO EXPENSES $2,400.00

BANK ACCOUNT TOTALS

Account Balance FROST BANK	$25,789.15
Account Balance RBFCU Savings	$14,849.42
Account Balance RBFCU Checking	$43,282.88
Bank Totals	**$83,921.45**

GENERAL FUNDS $40,638.57

FUNDS REQUEST FORM

Windcrest Police Department Monthly - MAY 2020

PATROL OPERATIONS SECTION

	JAN 2020	FEB '20	MAR '20	APR '20	MAY '20	JUN '19	JUL '19	AUG '19	SEP '19	OCT '19	NOV '19	DEC '19	2020 YTD
PROACTIVE POLICE ACTIVITIES	5247	4910	4789	4449	5118	4933	5109	4881	4973	4502	5951	5954	24513
DISPATCH CALLS FOR SERVICE	3215	2993	2968	3014	3568	1420	2218	3002	2757	3141	3495	3289	15758
COVER CALLS (2 OR MORE OFFICERS)	263	218	269	205	281	291	285	334	243	259	295	167	1236
FELONY CHARGES	9	8	6	11	17	14	19	16	23	19	16	22	51
MISDEMEANOR CHARGES	67	72	62	29	55	53	56	74	58	78	54	62	285
D.W.I. ARREST	1	2	1	1	2	0	1	1	2	2	0	3	7
CURFEW VIOLATIONS (PATROL ONLY)	5	1	6	0	0	0	0	0	6	9	5	0	12
ARREST ON-CALL	15	17	17	13	22	9	18	22	23	16	22	21	84
ARREST ON-SIGHT	50	46	35	15	39	48	41	75	57	78	56	41	195
WARRANTS CLEARED (PATROL ONLY)	63	72	31	14	49	54	110	104	96	82	48	42	229
TOTAL MUNICIPAL COURT CITATIONS	1017	839	644	69	396	589	408	367	315	590	995	991	2965
WARNING CITATIONS	195	150	121	41	165	336	292	283	249	327	277	185	672
PARKING VIOLATION NOTICES	239	163	204	202	199	105	225	181	206	191	277	302	1007
CRIME PREVENTION NOTICES	611	484	459	442	513	283	489	549	656	587	648	780	2509
BUSINESS / RESIDENTIAL CHECKS	3325	2682	2773	2977	3196	3578	3199	2994	2863	3109	3240	3691	14953
IMPOUNDED VEHICLES	37	56	18	8	25	76	47	49	42	57	53	51	144

SCHOOL RESOURCE OFFICER

SCHOOL SAFETY PATROL HOURS	24	20	7	0	0	25	25	25	21	25	28	37	51
ORGANIZATION AND PREP HOURS	4	7	0	0	3	5	6	7	7	11	10	12	14
TOTAL EVENTS	3	3	0	0	1	0	0	2	3	4	2	6	7
TOTAL PRESENTATIONS	2	6	0	0	0	0	0	2	5	5	3	2	8

DISPATCHER ACTIVITY

OFFICER INITIATED CALLS	2807	2587	2534	2665	3165	977	1737	2498	2310	2722	3161	2903	13758
TELEPHONE CALLS FOR SERVICE	301	291	319	264	306	324	380	378	392	369	301	279	1481
911 CALL FOR SERVICE	99	103	108	83	96	101	80	114	44	40	125	101	486
WALK IN CALL FOR SERVICE	8	12	7	1	1	17	21	12	6	10	7	6	29
OTHER AGENCY CALL FOR SERVICE	0	0	0	0	0	1	0	0	0	0	0	0	0

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

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

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

Windcrest Police Department Monthly - MAY 2020

CRIMINAL INVESTIGATIONS UNIT SUMMARY

SPECIAL OPS DIVISION	JAN 2020	FEB '20	MAR '20	APR '20	MAY '20	JUN '19	JUL '19	AUG '19	SEP '19	OCT '19	NOV '19	DEC '19	2020 YTD
CBA	48	54	38	26	40	30	36	76	56	64	52	64	206
PFI	28	25	24	31	21	22	40	37	33	29	25	21	129
CBAI (FELONY)	8	9	4	1	2	1	2	5	2	1	1	9	24
CBAI (MISDEMEANOR)	3	5	2	6	11	3	4	2	1	2	4	4	27
OC (FELONY)	0	0	0	0	0	0	0	0	0	0	0	0	0
OC (MISDEMEANOR)	3	2	0	1	0	0	2	4	1	0	1	0	6
ACTIVE (FELONY)	3	6	1	1	3	2	2	0	1	1	4	2	14
ACTIVE (MISDEMEANOR)	6	1	2	1	5	3	1	6	33	1	4	2	15
TOTAL CASES INVESTIGATED	98	102	71	66	82	61	87	130	99	97	91	102	419
CASES FILED - D.A. (FELONY)	9	9	6	5	1	0	2	5	2	1	1	9	30
CASES FILED - D.A (MISDEMEANOR)	3	5	5	5	9	2	4	2	1	2	4	4	27
EVIDENCE VIDEO FOR COURT	20	4	15	15	1	0	0	0	0	0	0	0	55
EVIDENCE SUBMITTED TO CRIME LAB	8	2	3	0	17	0	0	25	13	30	25	14	30
BACKGROUND INVESTIGATIONS APPLICANTS	0	0	0	0	6	6	5	0	0	0	1	1	6

CITIZENS' PATROL SUMMARY

PATROL HOURS	34	40	18	0	0	68	41	56	37	38	32	48	92
ORGANIZATION AND PREP	4	4	2	0	0	2	2	2	2	2	2	2	10
EVENTS	0	0	0	0	0	0	0	0	0	1	1	1	0
TRAINING AND MEETINGS HOURS	4	4	2	0	0	4	4	2	2	2	2	2	10
CITIZEN PATROL PARTICIPANTS	18	21	24	0	0	26	19	27	17	16	16	16	63

CBA = CLEARED BY ARREST

PFI = PENDING FURTHER INVESTIGATION

CBAI = CLEARED BY ARREST INVESTIGATION

OC = OTHER CLEARED

Windcrest Police Department Monthly - MAY 2020

BCSO	JAN '20	FEB '20	MAR '20	APR '20	MAY '20	JUN '19	JUL '19	AUG '19	SEP '19	OCT '19	NOV '19	DEC '19	2020 YTD
Arson	0	0	5	0	1	0	0	0	0	0	1	0	**6**
Assault	4	4	5	6	5	13	10	15	11	9	7	3	**34**
Aggravated Assault	5	2	1	7	2	0	1	1	4	1	1	4	**17**
Assault Family Violence	16	6	12	15	10	5	9	7	12	16	10	10	**61**
Burg Building	1	1	0	1	1	1	1	3	1	2	0	1	**4**
Burg Habitation	4	4	0	2	2	6	16	8	8	4	5	4	**15**
Burg Vehicle	3	5	7	4	4	3	7	12	6	15	3	1	**23**
Deadly Conduct	2	0	2	2	6	1	1	0	2	1	0	0	**12**
Homicide	0	0	0	0	0	0	0	0	0	1	0	0	**0**
Indecency W/Child	0	1	0	0	0	1	0	0	0	0	0	0	**1**
Injury to Child	1	1	0	0	0	0	0	1	0	0	3	0	**2**
Robbery Business	0	2	0	0	2	0	0	0	0	0	0	0	**4**
Robbery Individual	0	0	1	1	1	1	1	3	1	2	1	5	**3**
Sexual Assault	2	0	2	0	0	1	1	0	1	4	1	1	**4**
Theft	19	14	12	12	8	13	20	21	19	17	10	23	**65**
Theft Motor Vehicle	2	0	5	11	6	7	6	10	3	6	9	6	**24**
Total	59	40	52	61	48	52	73	81	68	78	51	58	**275**
WINDCREST	**JAN '20**	**FEB '20**	**MAR '20**	**APR '20**	**MAY '20**	**JUN '19**	**JUL '19**	**AUG '19**	**SEP '19**	**OCT '19**	**NOV '19**	**DEC '19**	**2020 YTD**
Arson	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Assault	0	5	5	3	1	0	3	2	2	1	1	3	**14**
Aggravated Assault	1	0	0	3	0	0	0	0	0	0	0	0	**4**
Assault Family Violence	2	2	1	1	4	2	0	0	2	0	0	0	**10**
Burg Building	0	1	0	1	1	2	2	0	1	1	1	1	**3**
Burg Habitation	0	2	4	1	0	1	1	4	1	0	0	2	**7**
Burg Vehicle	6	4	6	9	2	10	7	9	5	9	8	1	**27**
Deadly Conduct	1	0	0	0	0	0	0	1	0	0	1	0	**1**
Homicide	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Indecency W/Child	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Injury to Child	0	0	0	0	0	0	0	0	1	0	0	0	**0**
Robbery Business	0	0	1	0	0	0	1	0	0	0	0	0	**1**
Robbery Individual	0	0	0	0	0	1	0	0	0	0	0	0	**0**
Sexual Assault	0	1	0	0	0	1	0	0	0	0	0	0	**1**
Theft	18	17	7	7	13	11	27	35	20	15	16	15	**62**
Theft Motor Vehicle	0	5	2	2	2	0	1	1	1	2	1	1	**11**
Total	28	37	26	27	23	28	42	52	33	28	28	23	**141**

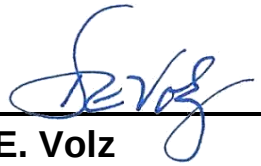
Windcrest Police Department Monthly - MAY 2020

ITEM	JAN 2020	FEB '20	MAR '20	APR '20	MAY '20	JUN '19	JUL '19	AUG '19	SEP '19	OCT '19	NOV '19	DEC '19	2020 YTD
JUNK VEHICLE	35	25	22	15	10	20	10	11	20	18	21	25	107
STREET USED FOR STORAGE (VEHICLE)	10	7	13	9	3	2	2	3	5	4	6	5	42
RV-BOAT-TRAILER ON DRIVEWAY/STREET	15	21	5	10	13	21	15	16	12	20	13	11	64
VEHICLES ON GRASS	5	6	4	6	2	5	4	3	7	5	8	3	23
OVERGROWN VEGETATION (FRONT)	13	36	66	58	33	11	13	5	15	17	15	10	206
OVERGROWN VEGETATION (ALLEY)	10	6	0	30	25	51	63	16	30	24	35	15	86
VACATED PROPERTY	3	8	10	11	9	8	8	7	7	10	8	7	41
OVERHANGING TREE LIMBS (STREET-ALLEY)	18	5	6	13	10	13	23	29	15	50	26	12	52
NO ALARM PERMIT (RESIDENTIAL)	2	5	7	10	15	7	8	6	10	9	15	10	39
NO ALARM PERMIT (COMMERCIAL)	3	4	5	3	9	4	5	3	5	4	9	9	24
NO BUILDING PERMIT (RESIDENTIAL)	5	15	5	11	6	17	10	3	10	37	15	5	42
NO BUILDING PERMIT (COMMERCIAL)	20	18	11	8	32	12	6	20	15	22	11	10	49
SWIMMING POOLS (STAGNANT)	3	2	5	7	3	10	6	6	5	3	2	3	20
SWIMMING POOLS (UNSECURED)	0	0	0	0	1	0	0	0	2	1	0	0	1
SOLID WASTE-REFUSE COLLECT (NON-PAY)	2	1	1	0	0	0	0	20	10	15	3	2	4
UNSIGHTLY-UNSANITARY CONDITION	18	15	31	28	26	26	33	28	37	30	26	19	118
GRAFFITI AND TOOLS	5	1	0	2	1	0	1	1	2	0	3	1	9
NOISE NUISANCE	5	3	2	5	3	5	4	3	5	3	5	4	18
SIGN ORDINANCE (VIOLATION)	4	3	6	4	32	10	5	6	3	4	6	10	49
BUSINESS/RESIDENTIAL FOLLOW UP	269	216	253	272	275	NEW DATA REPORTING 2020							1285
DAYLIGHT CURFEW-YOUTH (VIOLATIONS)	0	2	5	2	3	6	0	0	3	9	6	3	12
SOLICITORS (VIOLATIONS)	10	8	3	0	6	10	6	5	10	5	13	15	27
SIGNS (BANDIT)	34	25	31	15	27	35	30	25	35	29	38	45	132
TOTAL ISSUES ADDRESSED	489	428	483	529	544	329	302	241	313	369	334	274	2450
CITATIONS ISSUED (CODE)	2	3	5	0	1	1	1	2	2	4	6	4	11
CITATIONS ISSUED (TRAFFIC)	23	20	3	0	0	7	40	60	25	24	10	14	46
WRITTEN NOTICES ISSUED (CODE)	269	216	253	272	275	244	222	164	228	290	246	179	1285
TOTAL ENFORCED	294	239	261	272	276	252	263	226	255	318	262	197	1342

Windcrest Police Department Monthly - MAY 2020

WINDCREST POLICE DEPARTMENT ANIMAL CARE AND CONTROL UNIT

ITEM	JAN 2020	FEB '20	MAR '20	APR '20	MAY '20	JUN '19	JUL '19	AUG '19	SEP '19	OCT '19	NOV '19	DEC '19	2020 YTD
CALLS FOR SERVICE (DISPATCHED)	42	45	22	27	32	72	52	43	54	43	27	37	168
CALLS FOR SERVICE (DIRECT)	3	4	1	2	3	6	5	4	6	5	3	2	13
TOTAL CALLS	45	49	23	29	35	78	57	47	60	48	30	39	181
DOGS RECOVERED	15	18	8	9	12	12	9	17	19	21	8	19	62
DOGS REGISTERED	47	41	0	0	0	42	11	12	16	1	15	7	95
DOGS QUARINTINED	0	1	0	0	0	4	0	0	0	0	0	1	1
DOGS IMPOUNDED	4	10	8	9	12	10	9	11	19	15	6	9	43
DOGS ADOPTED	2	3	4	3	5	4	3	2	9	1	4	1	17
DOGS FOSTERED	0	0	0	0	1	0	0	1	0	0	0	0	1
DOGS EUTHANIZED (INJURY AND/OR ILLNESS)	0	0	0	0	0	1	1	0	2	0	0	1	0
DOGS RETURNED TO OWNER (DIRECT)	7	4	2	0	1	2	2	4	2	5	2	8	14
DOGS RETURNED TO OWNER (IMPOUND FACILITY)	2	8	2	3	4	6	1	1	4	0	5	0	19
DOGS RUNNING AT LARGE (NO CATCH)	3	2	3	0	2	3	2	3	1	2	1	6	10
DOGS RECOVERED (WITH TAGS)	2	1	0	1	0	2	1	2	3	3	2	1	4
DOGS RECOVERED (WITH MICROCHIP)	3	4	1	1	2	1	0	1	2	4	1	3	11
CATS REGISTERED (DOMESTIC)	6	14	1	0	0	4	1	0	3	2	3	6	21
CATS STERILIZED (FERAL)	5	6	4	3	4	1	2	3	5	0	2	0	22
DECEASED DOMESTIC ANIMAL (ILL OR UNK)	0	1	0	0	1	1	2	1	2	3	1	2	2
WILD ANIMALS - (ILL OR UNK)	6	8	2	4	5	15	9	6	9	5	4	5	25
CITATIONS - LEASH VIOLATION	0	0	0	0	0	0	0	0	0	0	0	0	0
CITATIONS - ANIM AT LARGE	11	3	1	0	1	2	2	1	2	2	1	4	16
CITATIONS - ANIM VAC	6	3	0	0	1	2	2	0	0	2	1	4	10
CITATIONS - ANIM REG	1	3	0	0	1	2	0	1	0	2	1	4	5
WARNING - ANIM AT LARGE	1	2	0	0	2	0	0	3	1	3	2	1	5
WARNING - ANIMAL VAC	0	4	0	0	0	0	0	0	0	0	0	1	4
WARNING - ANIMAL REG	0	4	0	0	0	0	0	0	1	3	0	0	4
COST - IMPOUND/SHELTER	$1,185.00	$2,805.00	$1,585.00	$1,981.00	$1,485.00	$3,171.00	$5,770.00	$2,931.00	$2,618.00	NIR	$3,698.00	$1,704.00	$9,041.00
COST - VETERINARY/CARE	$486.00	$763.00	$1,642.96	$1,077.00	$272.00	$564.10	$2,290.00	NIR	$4,626.00	NIR	$219.00	$820.00	$4,240.96
TOTAL COST	$1,671.00	$3,568.00	$3,227.96	$3,058.00	$1,757.00	$3,735.10	$8,060.00	$2,931.00	$7,244.00	$0.00	$3,917.00	$2,524.00	$13,281.96



June 5, 2020

Darrell E. Volz
Chief of Police

Date

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

CITY OF WINDCREST MUNICIPAL COURT - OFFICIAL MONTHLY ACTIVITY REPORT

	Oct. 19	Nov. 19	Dec. 19	Jan. 20	Feb. 20	Mar. 20	Apr. 20	May. 20	Jun. 20	Jul. 20	Aug. 20	Sept. 20	TOTAL	Medium Average
Cases Filed	711	995	991	1017	839	644	69	397					5663	708
Fines Paid	13	10	17	14	26	15	11	14					120	15
Bond Forfeiture	0	0	0	0	0	0	0	0					0	0
Not Guilty	10	21	13	30	14	7	0	2					97	12
Guilty	189	212	246	236	303	191	151	111					1639	109
Dismissed	81	61	105	110	142	80	0	26					605	76
Compliance Dismissals	31	31	83	101	90	48	4	8					396	50
Defensive Driving	36	21	24	42	64	28	9	27					251	31
Deferred Disposition	86	91	74	46	114	124	103	94					732	92
Insurance	0	0	1	3	0	2	0	1					7	1
Orders for Community Svc.	0	0	0	0	0	0	0	4					4	1
Appeals	0	0	0	0	0	0	0	0					0	0
TOTAL CASES HEARD	446	447	563	582	754	493	286	371					3942	493
Failure to Appear/Warrants	303	221	218	447	329	205	0	0					1723	215
Warrant Officer Fine/Fee Addressed	$ 30,756.20	$ 36,973.88	$ 33,040.26	$ 44,855.53	$ 64,821.33	$ 45,589.09	$ 33,510.51	$ 31,997.49					$ 321,544.29	$40,193.04
Warrant Officer Activity	102	279	288	303	445	278	182	147					2024	253.00
Court Fines	$ 46,898.24	$ 36,398.64	$ 48,676.18	$ 64,162.48	$ 63,517.59	$ 46,315.91	$ 34,250.37	$ 25,667.76					$ 365,887.17	$ 45,735.90
State Fees	$ 65,612.84	$ 25,483.58	$ 38,652.78	$ 49,886.31	$ 38,376.56	$ 28,393.15	$ 21,428.11	$ 14,006.62					$ 281,839.95	$ 35,229.99
City Share of State Fees (10%)	$ 6,561.28	$ 2,548.35	$ 3,865.27	$ 4,988.63	$ 3,837.65	$ 2,839.32	$ 2,142.81	$ 1,400.66					$ 28,183.97	$ 3,523.00
Court Technology Fund	$ 1,123.50	$ 1,764.35	$ 1,764.35	$ 1,795.55	$ 1,831.90	$ 1,327.13	$ 675.22	$ 649.85					$ 10,931.85	$ 1,366.48
Court Building Security Fund	$ 842.70	$ 1,795.26	$ 1,323.24	$ 1,443.79	$ 1,730.04	$ 1,376.29	$ 649.72	$ 634.00					$ 9,795.04	$ 1,224.38
Fee to Omni/State	$ 8,358.16	$ 2,061.64	$ 1,421.82	$ 1,758.37	$ 3,311.67	$ 1,680.55	$ 1,801.20	$ 1,537.31					$ 21,930.72	$ 2,741.34
Collection Agency Fees	$ 2,847.57	$ 4,117.11	$ 3,497.97	$ 9,668.89	$ 3,800.09	$ 2,796.15	$ 3,466.21	$ 3,578.39					$ 33,772.38	$ 4,221.55
TOTAL CITY REVENUE	**$ 53,459.52**	**$ 38,946.99**	**$ 52,541.45**	**$ 69,151.11**	**$ 67,355.24**	**$ 49,155.23**	**$ 36,393.18**	**$ 27,068.42**					**$ 394,071.14**	**$ 49,258.89**
PRIOR Years Total Collections	**$ 35,297.86**	**$ 25,881.80**	**$ 28,887.85**	**$ 38,685.66**	**$ 47,000.79**	**$ 57,120.76**	**$ 55,086.85**	**$ 43,069.11**	**$ 34,518.69**	**$ 53,665.77**	**$ 66,149.79**	**$ 47,093.54**	**$ 532,458.47**	$ 44,371.54

Persons Arrested (Held in WCPD)	27	22	23	37	28	28	0	0					$ 165.00	
Persons Incarcerated (HELD IN GC)	2	1	0	0	0	0	0	0					$ 3.00	
Cost of Incarceration	$ 350.00	$ 350.00	$ -	$ -	$ -	$ -	$ -	$ -					$ 700.00	

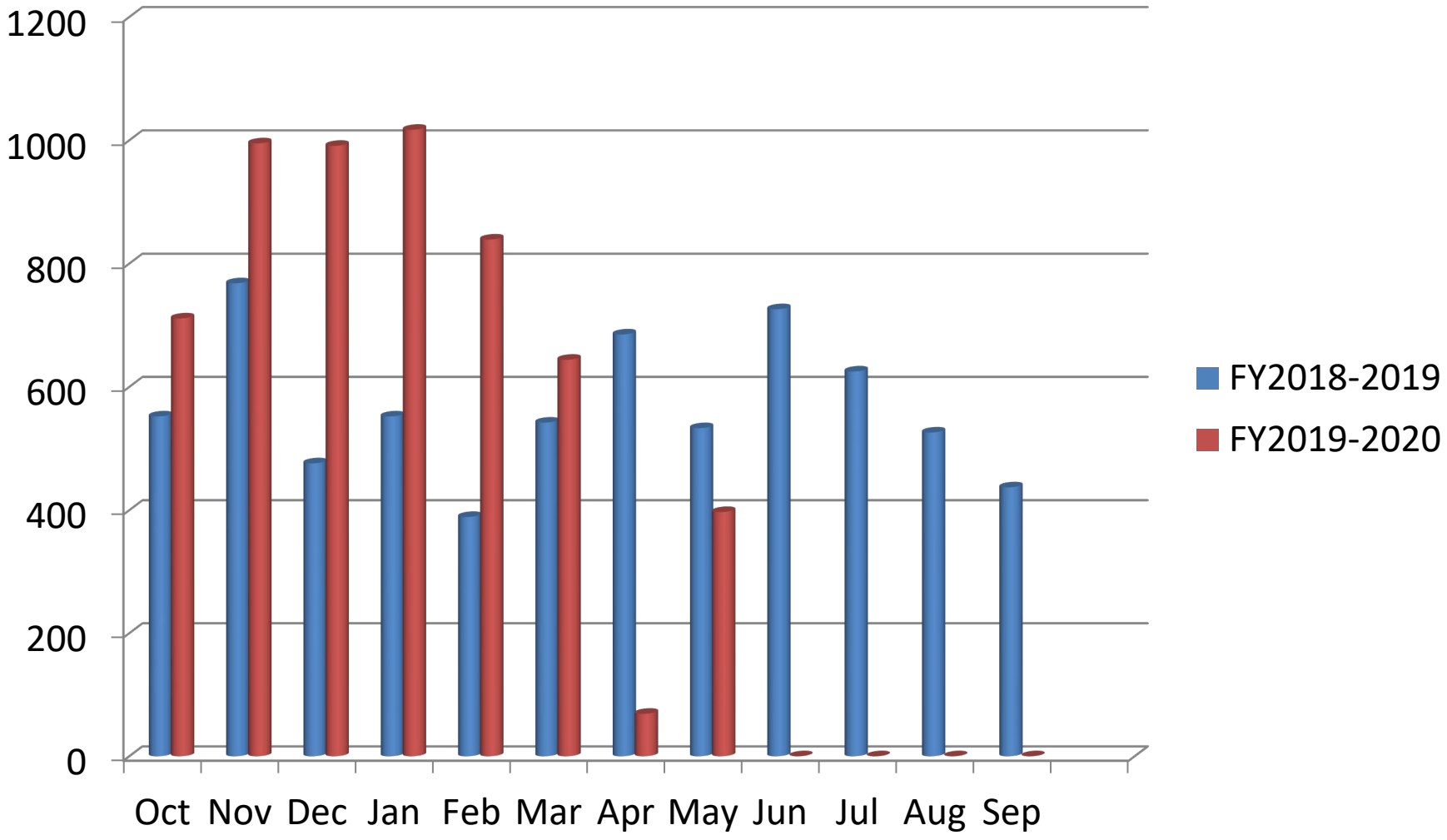
2018/2019Court Activity

Cases Filed	552	768	476	552	389	542	685	533	726	625	526	437	6811	
Court Fines	$ 33,865.08	$ 24,419.20	$ 27,418.87	$ 36,650.44	$ 45,219.30	$ 54,975.08	$ 51,074.68	$ 40,018.69	$ 32,521.08	$ 51,632.47	$ 62,814.22	$ 44,825.46	$ 505,434.57	
Persons Arrested	22	18	12	16	15	16	23	28	10	21	28	33	242	
Persons Incarcerated	0	1	0	0	2	2	2	1	1	6	6	4	25	
Cost of Incarceration	$ -	$ 350.00	$ -	$ -	$ 900.00	$ 450.00	$ 500.00	$ 50.00	$ 850.00	$ 750.00	$ 1,200.00	$ 850.00	$ 5,900.00	
Warrant Officer Fine/Fee Collected	$17,636.40	$16,661.70	$ 18,953.80	$29,249.00	$39,701.50	$ 44,990.66	$38,183.40	$35,848.30	$37,485.30	$27,073.44	$ 36,648.78	$ 26,954.08	$ 369,386.36	$30,782.20
Warrant Officer Activity	197	119	143	154	257	251	215	183	129	217	307	226	$ 2,398.00	200

CASES FILED

FY 2018/2019 vs. FY 2019/2020

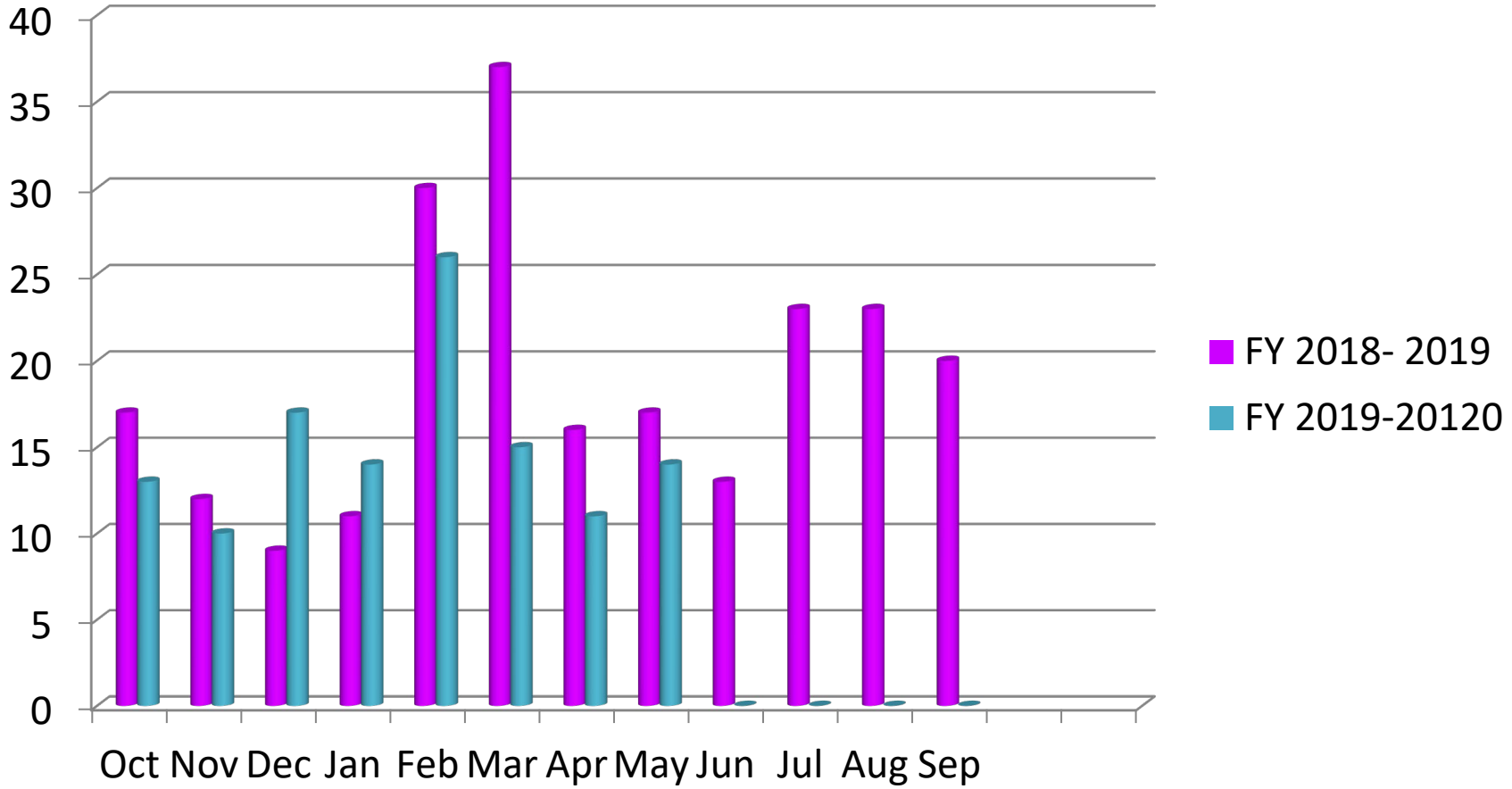
(Citations from Police Department, Code Enforcement, Animal Control)



FINES PAID

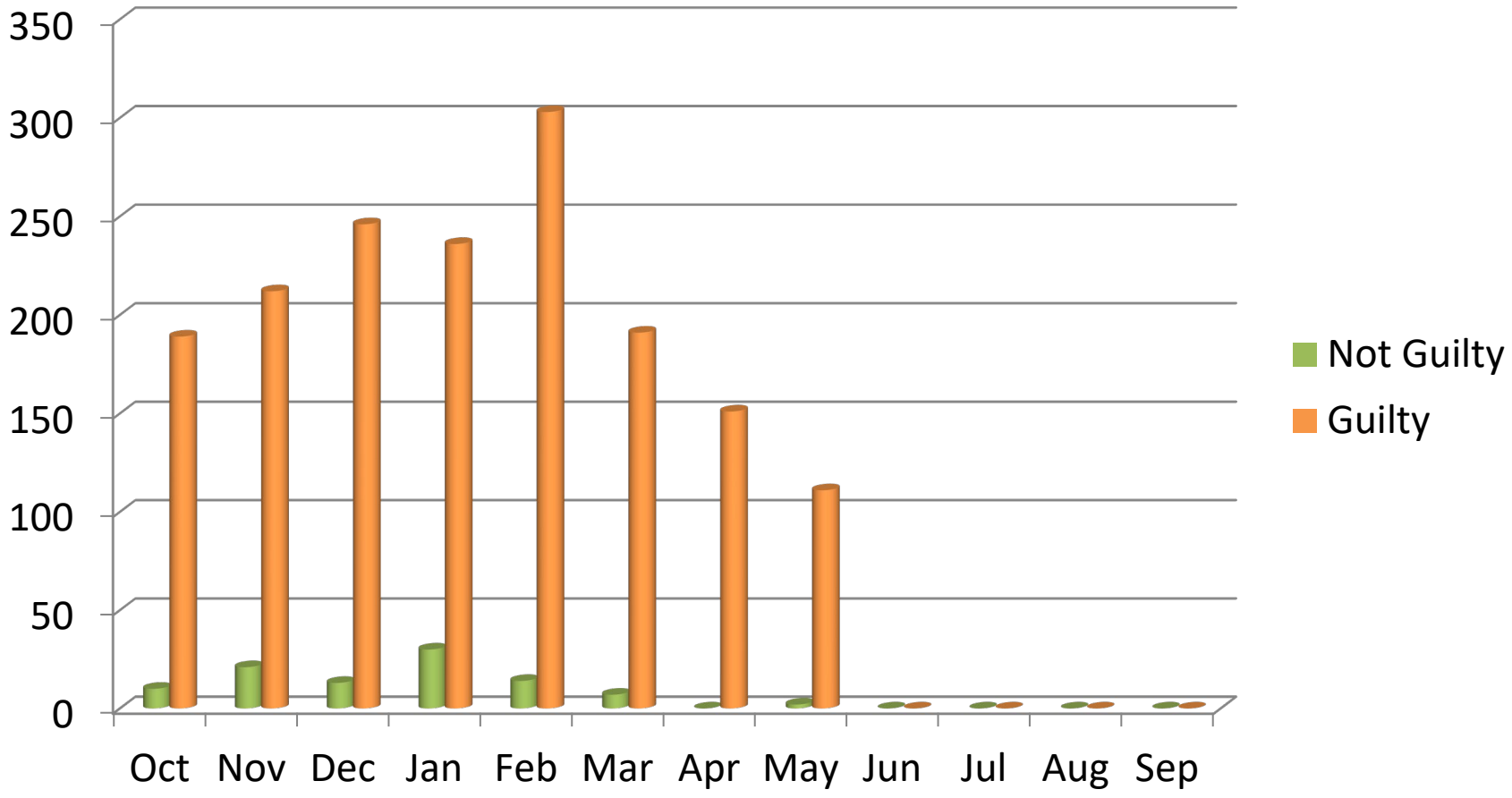
FY 2018/2019 vs. FY 2019/2020

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



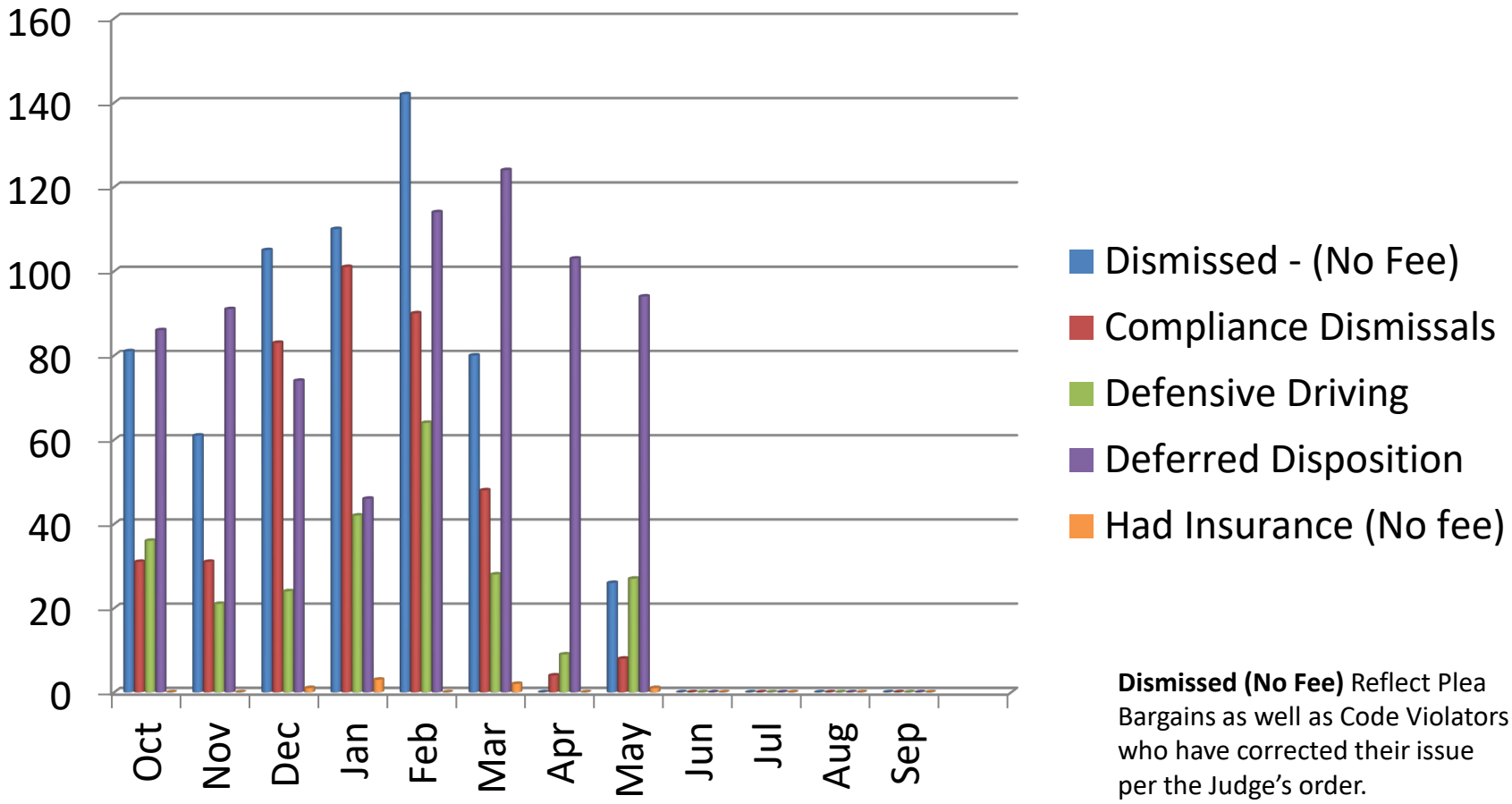
NOT GUILTY / GUILTY

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



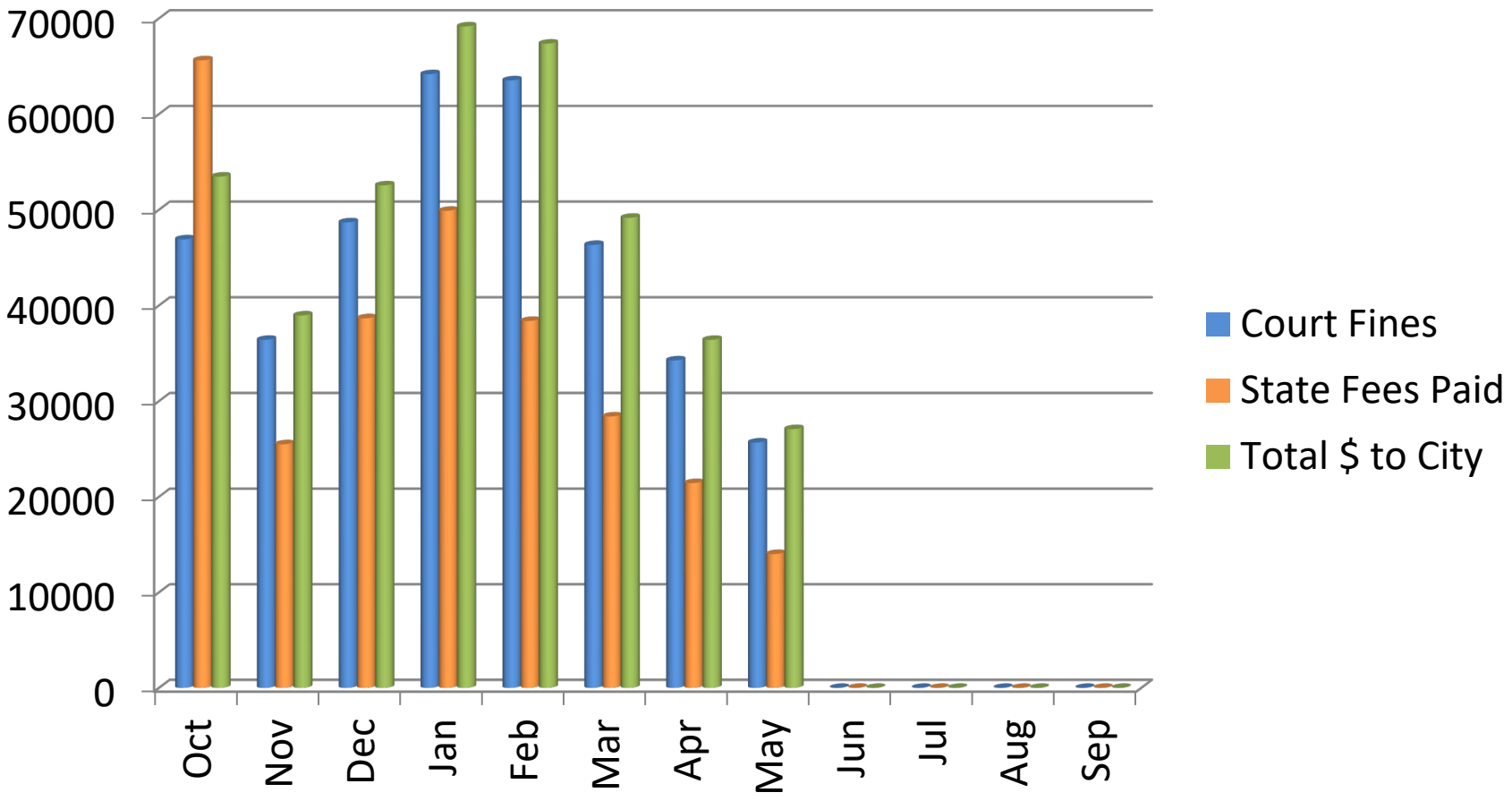
DISMISSALS

(Numbers only, not $ amounts)



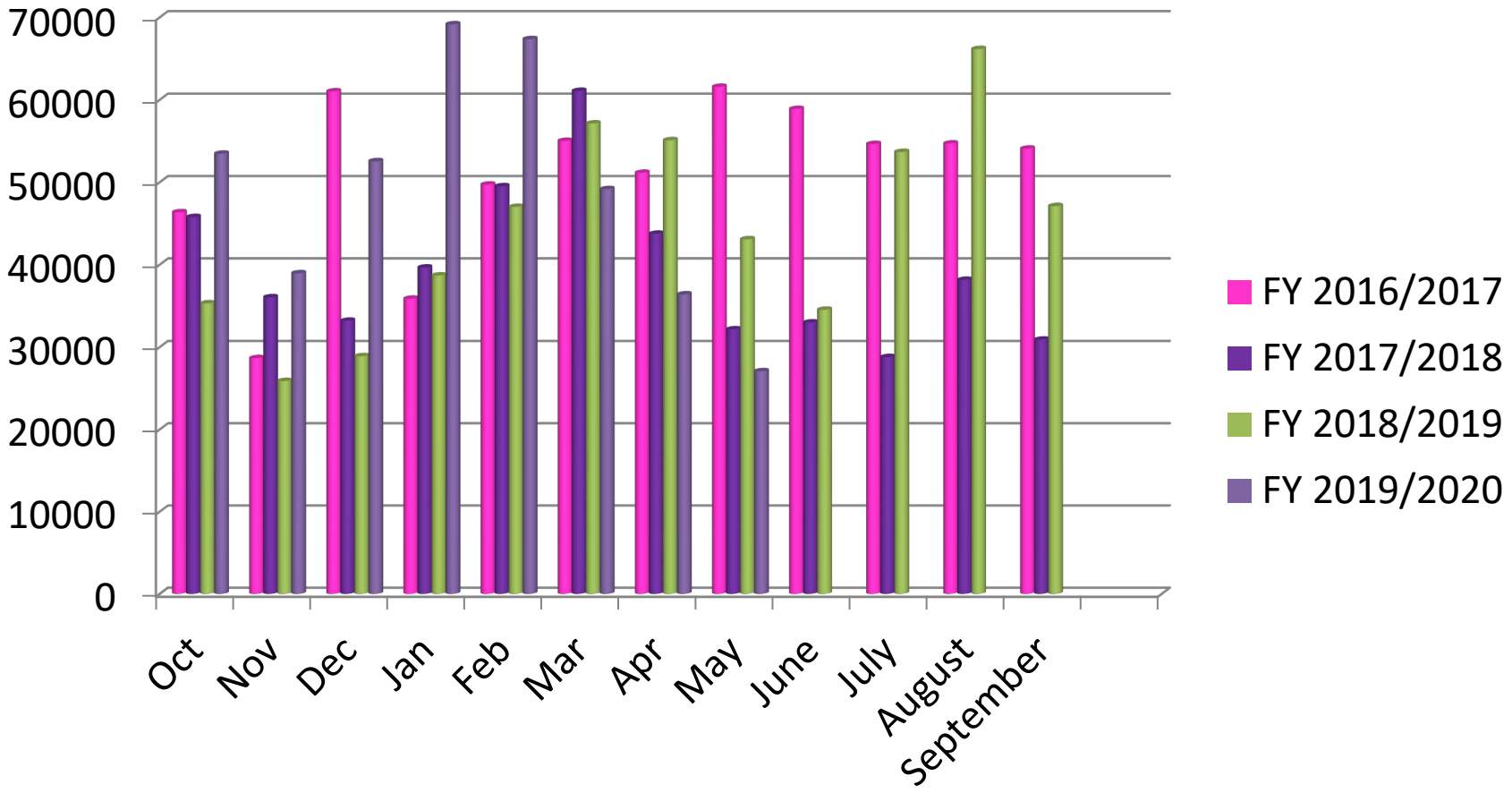
Dismissed (No Fee) Reflect Plea Bargains as well as Code Violators who have corrected their issue per the Judge's order.

DISTRIBUTION OF TOTAL COURT COLLECTIONS



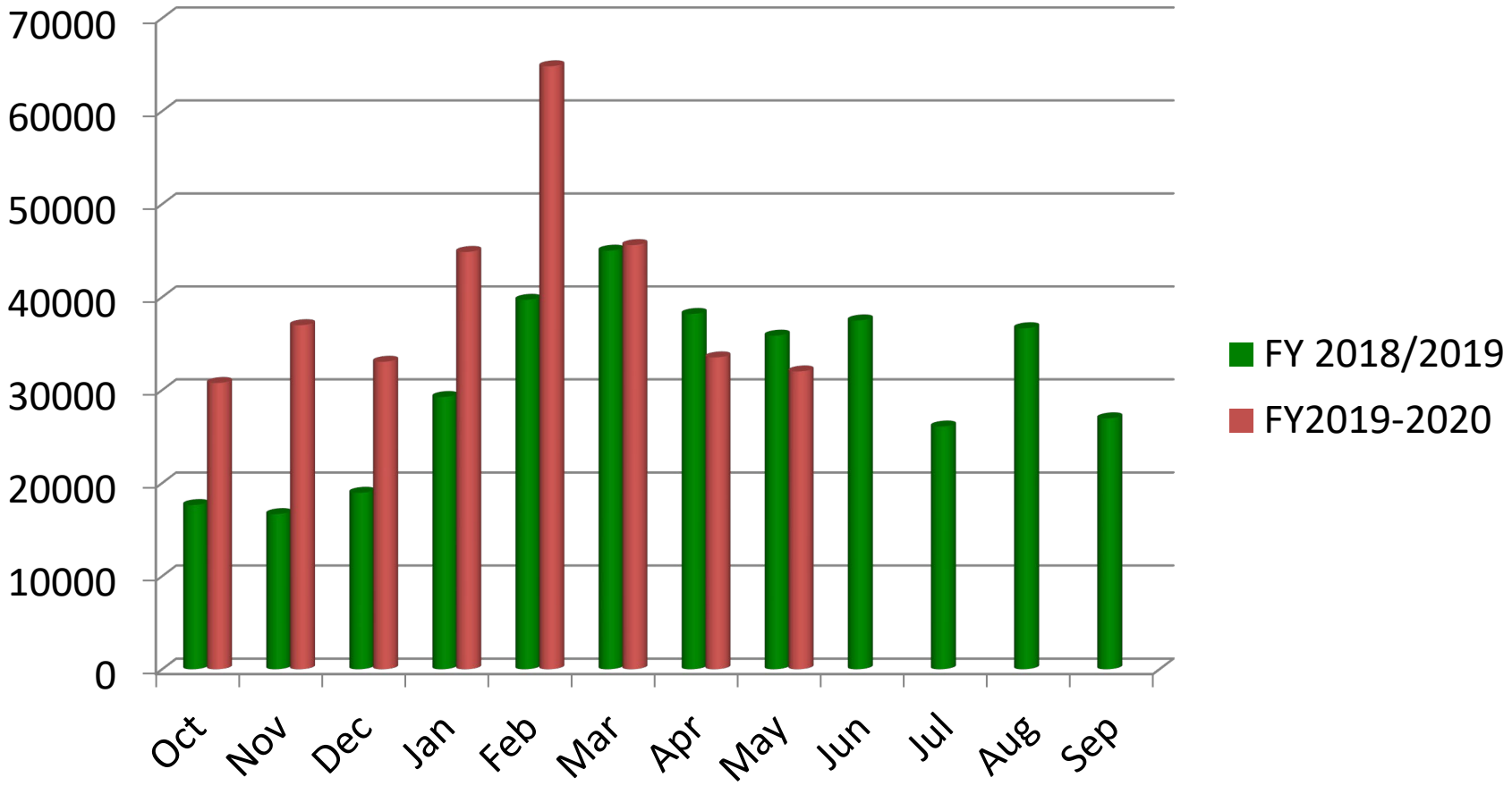
TOTAL CITY REVENUE FROM COURT

(4 year comparison)



WARRANT COMPARISON OF FINES AND FEES COLLECTED

(FY 2018– 2019 vs FY 2019 – 2020)



PUBLIC WORK MONTHLY HOURS

NAME	19-Oct	19-Nov	19-Dec	20-Jan	20-Feb	20-Mar	20-Apr	20-May	20-Jun	20-Jul	20-Aug	20-Sep
Pool Maintenance	23	16	27	25	20	24	11	40				
Facility Repair/Maintenance	184	136	101	168	112	104	109	152				
Landscaping	324	288	288	296	240	224	96	270				
Job Education	13	0	13	8	96	32	13	24				
Restrooms/ Park Trash	69	36	36	44	38	32	11	60				
Pot Holes/ Streets	8	6	16	16	6	4	4	4				
Alley Repair	32	16	54	40	24	16	0	24				
Weed Sprying/ Ant Treatment	8	4	4	4	6	4	4	4				
Mowing/ Edging/ Blowing	320	214	240	192	200	240	208	264				
Street Sweep	176	112	144	176	80	64	176	120				
Watering City	20	18	18	22	12	8	4	4				
Tree Trimming and Chipping	72	96	24	40	18	24	4	8				
Car Wash	12	2	8	14	8	8	4	4				
Yard Cleaning	40	32	36	24	24	24	16	12				
Signage Replacement and Repair	6	10	8	21	24	72	8	4				
Clean And Repair Equipment	10	12	12	12	12	8	16	8				
Mechanic	176	136	120	176	144	160	80	72				
Miscellaneous	24	12	20	22	16	12	0	24				
Painting Streets and Curbs	6	0	0	24	64	0	0	64				
Overtime	39	121	110	6	0	0	0	14				
Button Install	0	0	0	0	0	0	0	0				
Drainage Repair and Clean up	128	0	12	8	6	0	6	4				
Pond Maintenance	8	8	6	6	8	8	12	12				
Pick Trash City Wide	115	108	108	132	115	120	88	120				
Christmas Set-Up/ Decorations	48	296	0	0	0	0	0	0				
Christmas Tear-Down	0	0	0	248	0	0	0	0				
TOTAL HOURS	**1861**	**1679**	**1405**	**1724**	**1273**	**1188**	**870**	**1312**	**0**	**0**	**0**	**0**

PROJECT HIGHLIGHTS

1. Re-striped City Hall and Takas Park parking lot areas.
2. Power washed benches and playground equipment at Winn Brook Estates.
3. Deep cleaned Windy Hollow Pond.
4. Retrieved 3 back hoe buckets of crushed granite from Crestway Dr.
5. Replaced old parking stops with new ones.
6. Cleared up all ponding areas throughout City.
7. Trimmed trees in and around Takas Park. Trees that were too close to homes and fences were trimmed up and back.
8. Installed ventilation system on conexes in back of yard.
9. Alley repair was done at 653 Weatherly.
10. City Pool slides were removed.
11. Began preparation for City Pool opening.

WINDCREST
ECONOMIC DEVELOPMENT CORPORATION

WEDC Report to the City Council – June 15, 2020

Jennifer Newman, President of the Board

WEDC continued to provide COVID-19 assistance to local businesses. Along with the Fire Chief and City Staff a supply bag provided by County Commissioner Calvert was delivered to businesses, including thermometers, face mask, gloves and disinfectant. Seven BRE visits and follow up visits were made during the month of May. There were two new businesses that opened this month. A26 Barber Shop opened its doors at 5267 Walzem Road where the old Rio's Hair Salon use to be and Twin Liquors opened their warehouse operations at 4829 Eisenhauer Road.

On May 11, 2020 Jennifer Newman was the guest speaker for the Rotary Club. A variety of topics were discussed including;

- Rackspace and the effort to extend their contract and open up pad sites for new development.
- Business Retention and Expansion Program - specifically how this is a priority to touch base with businesses to identify any problems they may have as well as develop a profile so we can include them in our business directory.
- New Businesses – New retail operations such as Quiktrip, Tokyo Express, Asia Supermarket, Smoothie King and some new businesses that are coming soon such as Pollo Asados, A-26 Barber Shop and the 4 million dollar investment for the Watershed Car Wash
- Office Space Market specifically the Four Winds Office buildings.
- Community Improvements such as our $750,000 commitment for street improvements

Finally the closing of the YMCA on Walzem is a concern to us all, not just because many Windcrest residents are members but also we see it as an amenity in the area that makes our economic development efforts stronger. Along with the Mayor the WEDC Board held a meeting with the District Director of the organization to express our wiliness to reestablish a new and better "Y' in Windcrest or at least in the area. The 'Y' leadership is open to the idea and has agreed to provide a model of what a modern 'Y' would look like and cost. We have researched the applicable law and are convinced that it is an eligible project under economic development. Our process will be to explore the different options, existing buildings, green field sites and other factors and approach key partners that may have an interest in a new 'Y' and can benefit from the project. This is not an easy project recent 'Ys' in the area have been very costly and have also been strongly subsidized. We will make our best effort.

Thank you.

Jennifer Newman, President WEDC Board

WINDCREST
TEXAS

Civic Center Report
May 2020

Events scheduled in the month of May 2020:

	Fees Collected	YTD Collected	Prior YTD
March	**$0.00**	**$13,545.00**	$19,645.00

	Deposits Collected	YTD Collected	Prior YTD
March	**$0.00**	**$5,990.00**	$6,870.00

	Deposits Refunded	YTD refunds
March	$400.00	$5,890.00

ALL APRIL AND MAY EVENTS CANCELLED, RESCHEDULED, OR REFUNDED PER COVID-19 SAFETY PRECAUTIONS

OFFICE OF THE CITY SECRETARY JUNE 2020 REPORT

I. Building Service & Inspections – May Reporting

Building Services

- 84 projects
- $ 185,166 valuation
- $10,902.75 collected payments

Inspection Services

- 56 Permit Inspections
- 11 Health Inspections
- Fire Inspection reported on Fire Department Report
- $3,995 inspection services paid to BB Inspections

Plan Reviews: 3

II. Public Information Act – Between March 16 and May 31, fourty-four (44) requests received.

III. USPS Earnings Total: Pending figures – PO remained closed thru June 1

FINAL DRAFT

CITY OF WINDCREST, TEXAS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2019

PREPARED BY:
THE FINANCE DEPARTMENT

abip
CPAs | ADVISORS

CLIENT **FOCUSED.** RELATIONSHIP **DRIVEN.**

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CITY OF WINDCREST, TEXAS FINAL DRAFT

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INTRODUCTORY SECTION

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FINAL DRAFT

CITY OF WINDCREST, TEXAS

LIST OF PRINCIPAL OFFICIALS

September 30, 2019

Mayor	Dan Reese
City Council Members	Jim Flinn Cindy Strzelecki Greg Turner Frank Archuleta Joan Pedrotti
City Manager	Rafael Castillo
Attorney	Ryan Henry

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas (the "City") as of and for the year ended September 30, 2019, 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City'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 City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas, as of September 30, 2019, 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, Schedule of Changes in Net Pension Liability and OPEB Liability and Related Ratios, and Schedule of Employer Contributions identified as Required Supplementary Information on 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 combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2020 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is soley to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

San Antonio, Texas
June 15, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

This section of the City of Windcrest's comprehensive annual financial report presents an overview, through management's discussion and analysis (MD&A), of the City's financial activities and performance during the fiscal year ended September 30, 2019. The MD&A should be read in conjunction with the transmittal letter found in the introductory section of this report and the accompanying financial statements and disclosure following this section.

Financial Highlights

City of Windcrest

- The City's total combined net position was $12,801,698 at September 30, 2019.
- During the year, the City's change in net position, before restatement, was an increase of $83,711 for governmental activities and an increase of $24,340 for business-type activities.
- The City's general fund reported a year end fund balance of $1,970,788, an increase of $141,579 from the previous year. The unassigned fund balance of $1,954,260 represents 26.18% of general fund operating expenditures, including capital outlay, for the year. The unassigned fund balance represents 27.70% of general fund operating expenditures when capital outlay expenses are not included with total expenditures.
- Total revenues for the City increased 19.07% from the previous year and total expenses increased 12.76%.

Economic Development Corporation (Component Unit)

- The Windcrest Economic Development Corporation (EDC), which was created in 1998 exclusively for the purpose of promoting economic development in the City of Windcrest, generated sales tax revenue in the amount of $659,662 during the FY 18-19.
- In the past the Windcrest EDC has served as a conduit to the revitalization of the Walzem Road area including a boundary change to acquire the old Windsor Park Mall and adjacent land and offerings of incentives that induced Rackspace Managed Hosting, an internet storage company, to relocate its corporate headquarters.
- The Windcrest EDC reported net position of $984,005 at September 30, 2019.
- The Windcrest EDC reported total revenues of $673,442 and total expenses of $251,761 during the year, thereby increasing the EDC's net position by $421,681.

Crime Control and Prevention District (Component Unit)

- The Windcrest CCPD, which was 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 $861,222 during the year.
- This is the 14th year of operations for the District.
- The Windcrest CCPD reported total revenues of $871,379 and expenses of $952,443 during the year.
- The Windcrest CCPD reported net position of $1,322,618 at September 30, 2019.

Garbage Fund

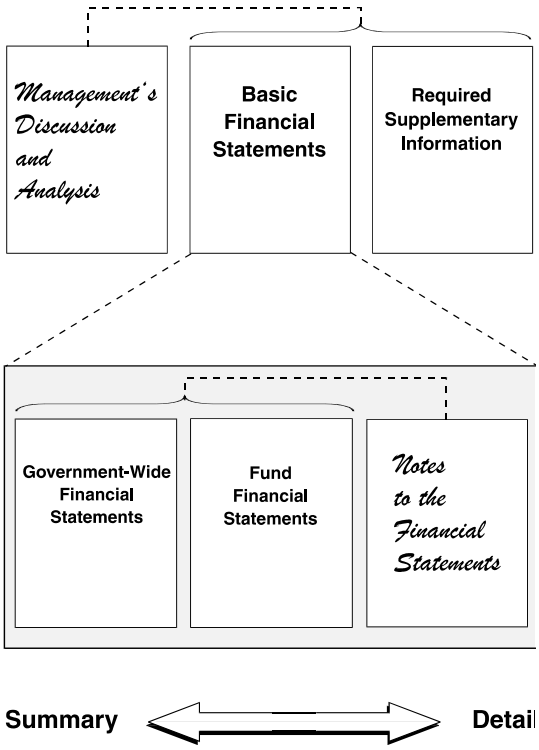
- The City's garbage utility fund experienced an operating gain this year as total net position, before restatement, increased $24,340, leaving a deficit net position of $211,338 in this fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements, and required supplementary information*. 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-term* and *long-term* financial information about the activities the government operates *like businesses*, such as garbage collection.

Figure A-1, Required Components of the City's Annual Financial Report



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 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2 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-2. Major Features of the City'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
Required financial statements	• Statement of net assets • Statement of activities	• Balance Sheet • Statement of revenues, expenditures & changes in fund balances	• Statement of net assets • Statement of revenues, expenses & changes in fund net assets • Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and 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

GOVERNMENT-WIDE FINANCIAL 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 includes all of the government's assets, liabilities and deferred inflows/outflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net position—the difference between the City's assets, liabilities and deferred inflows/outflows of resources—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, respectively.

- To assess the overall health of the City, one needs to consider additional nonfinancial factors such as changes in the City's tax base.

The government-wide financial statements of the City include the g*overnmental activities*. Most of the City's basic services are included here, such as public safety, public works and general administration. Property taxes, sales taxes, franchise fees and charges for services finance most of these activities.

The government–wide financial statements include also legally separate Economic Development Corporation and legally separate Crime Control and Prevention District for which the City is financially accountable.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant *funds*—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and by bond covenants.

- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kinds of funds:

- ***Governmental funds***—Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

- ***Proprietary funds***—Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.

CITY OF WINDCREST'S NET POSITION INFORMATION:

TABLE 1
CITY OF WINDCREST'S NET POSITION

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2019	2018	2019	2018	2019	2018
Current assets:						
Cash and cash equivalents	$ 10,774,313	$ 1,365,920	$ 61,146	$ 38,419	$ 10,835,459	$ 1,404,339
Investments	233,688	145,788	432	432	234,120	146,220
Receivables, net	1,568,402	1,063,721	136,715	169,414	1,705,117	1,233,135
Due from component unit	145,000	182,000	-	-	145,000	182,000
Prepaid expense	586,166	11,781	-	-	586,166	11,781
Internal balances	284,672	284,672	(284,672)	(284,672)	-	-
Total current assets	13,592,241	3,053,882	(86,379)	(76,407)	13,505,862	2,977,475
Non-current assets:						
Land	347,050	347,050	-	-	347,050	347,050
Construction in progress	245,016	83,406	-	-	245,016	83,406
Buildings and improvements	2,437,470	2,437,470	-	-	2,437,470	2,437,470
Improvements other than buildings	14,497,940	14,315,910	-	-	14,497,940	14,315,910
Furniture and equipment	4,783,832	4,490,819	-	-	4,783,832	4,490,819
Less: accumulated depreciation	(11,526,597)	(10,404,539)	-	-	(11,526,597)	(10,404,539)
Total non-current assets	10,784,711	11,270,116	-	-	10,784,711	11,270,116
Total assets	24,376,952	14,323,998	(86,379)	(76,407)	24,290,573	14,247,591
Deferred outflows of resources	616,199	408,816	-	-	616,199	408,816
Current liabilities:						
Accounts payable and other current liabilities	1,024,612	582,992	124,959	208,969	1,149,571	791,961
Total current liabilities	1,024,612	582,992	124,959	208,969	1,149,571	791,961
Non-current liabilities:						
Due within one year	446,208	157,994	-	-	446,208	157,994
Due in more than one year	10,452,405	552,708	-	-	10,452,405	552,708
Total non-current liabilities	10,898,613	710,702	-	-	10,898,613	710,702
Total liabilities	11,923,225	1,293,694	124,959	208,969	12,048,184	1,502,663
Deferred inflows of resources	56,890	509,795	-	-	56,890	509,795
Net position:						
Net investment in capital assets	10,059,768	10,875,935	-	-	10,059,768	10,875,935
Restricted	1,202,010	444,381	-	-	1,202,010	444,381
Unrestricted	1,751,258	1,609,009	(211,338)	(285,376)	1,539,920	1,323,633
Total net position	$ 13,013,036	$ 12,929,325	$ (211,338)	$ (285,376)	$ 12,801,698	$ 12,643,949

By far, the largest portion of the City's net position, $10,059,768 (77%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure). The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending.

A small portion of the City's net position (9.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $1,751,258 is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.

During the year ended September 30, 2019, the City's total net position increased by $108,051 before the restatement. Total revenues were $9,720,751 and expenses were $9,612,700. A significant portion, 73.0% of the City's revenues came from taxes, 25.2% came from grants and charges for services, while the remaining amount came from investment earnings and other miscellaneous revenues.

The following table indicates changes in net position for the governmental and business-type activities for the City as of September 30, 2019, compared to 2018.

TABLE 2
CITY OF WINDCREST'S CHANGES IN NET POSITION

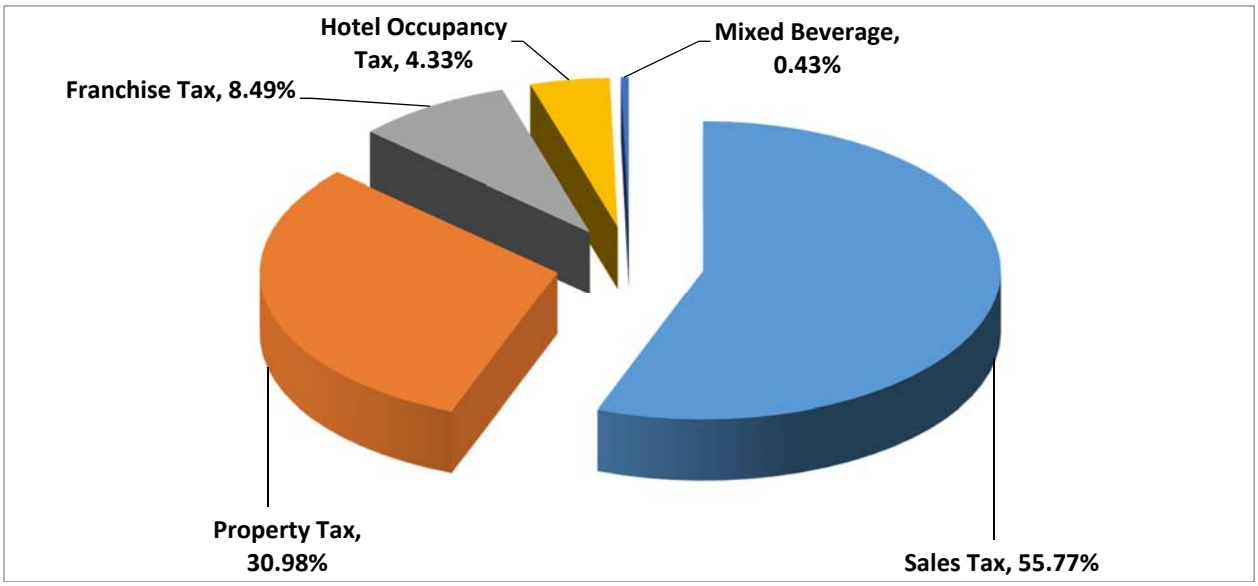
	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2019	2018	2019	2018	2019	2018
REVENUES:						
Program revenues:						
Charges for services	$ 1,176,112	$ 770,750	$ 1,243,179	$ 975,300	$ 2,419,291	$ 1,746,050
Operating grants and contributions	36,198	29,453	-	-	36,198	29,453
General revenues:						
Property taxes	2,198,880	1,895,538	-	-	2,198,880	1,895,538
Other taxes	4,898,232	4,356,456	-	-	4,898,232	4,356,456
Investment earnings	84,623	24,340	463	288	85,086	24,628
Gain (loss) on fixed asset disposal	-	10,000	-	-	-	10,000
Other	83,064	101,729	-	-	83,064	101,729
Transfers	125,000	-	(125,000)	-	-	-
Total revenues	8,602,109	7,188,266	1,118,642	975,588	9,720,751	8,163,854
EXPENSES:						
General government	3,343,446	3,035,712	-	-	3,343,446	3,035,712
Public safety	3,016,525	3,184,789	-	-	3,016,525	3,184,789
Public works	1,991,490	1,148,021	-	-	1,991,490	1,148,021
Animal control	166,937	175,286	-	-	166,937	175,286
Garbage	-	-	1,094,302	981,034	1,094,302	981,034
Total expenses	8,518,398	7,543,808	1,094,302	981,034	9,612,700	8,524,842
Change in net position	83,711	(355,542)	24,340	(5,446)	108,051	(360,988)
NET POSITION - BEGINNING	12,929,325	13,428,090	(285,376)	(279,930)	12,643,949	13,148,160
PRIOR PERIOD ADJUSTMENT	-	(143,223)	49,698	-	49,698	(143,223)
NET POSITION - BEGINNING, AS RESTATED	12,929,325	13,284,867	(235,678)	(279,930)	12,693,647	13,004,937
NET POSITION – ENDING	$ 13,013,036	$ 12,929,325	$ (211,338)	$ (285,376)	$ 12,801,698	$ 12,643,949

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

- Total revenues increased by $1,413,843, primarily due to an increase in property and sales tax revenues.
- Total expenses increased by $974,590, with the largest increase in public works expenses.

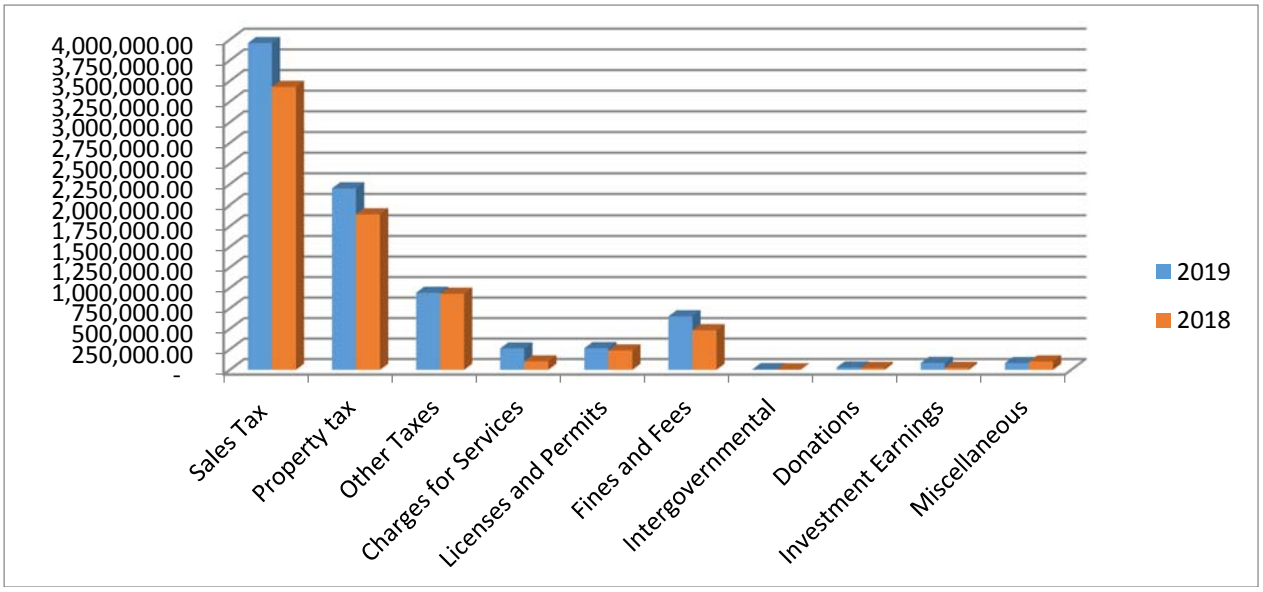
Property tax rates increased to $0.327469, all of which was allocated to operations. Property taxes levied changed from $1,914,228 in 2018 to $2,225,619 in 2019, an increase of $311,391. As illustrated in the following graph, property taxes are one of the largest sources of revenue and increased by approximately 16.0% from the prior year. The growth in the property taxes is a result an increase in the tax rate and an increase of approximately 9.4% in taxable property value.

General Revenue by Source – Governmental Activities



The second largest revenue source, as illustrated in the graph below, is charges for services which are made up of fines and fees, intergovernmental revenue, municipal court fines, charges for services and other fees.

Total Revenues – Governmental Activities



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

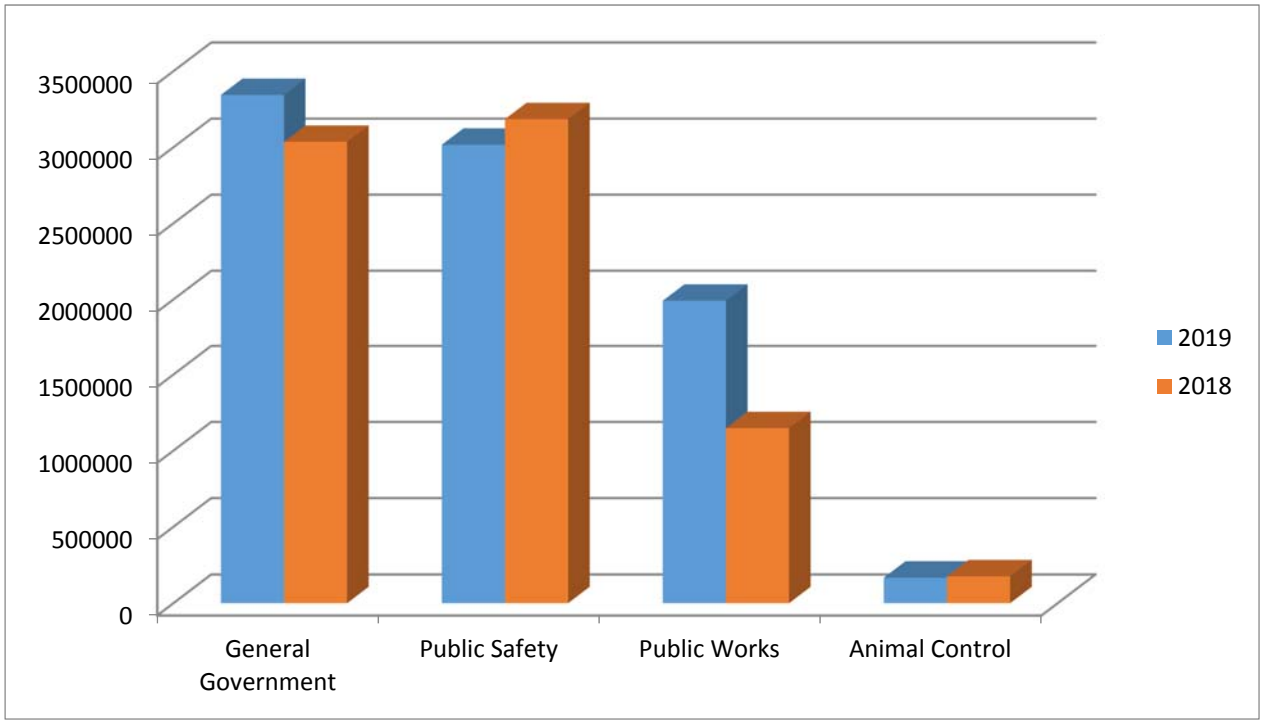
TABLE 3
CITY OF WINDCREST'S NET COST OF SELECT CITY FUNCTIONS

	Net Cost of Services	
	2019	2018
General government	$ (3,079,785)	$ (2,902,988)
Public safety	(2,331,559)	(2,735,474)
Public works	(1,728,147)	(930,387)
Animal control	(166,597)	(174,756)
Garbage utility	148,877	(5,734)

The net expense of all governmental activities this year before general revenues was $7,157,211. This net expense was funded by general revenues of $7,265,562.

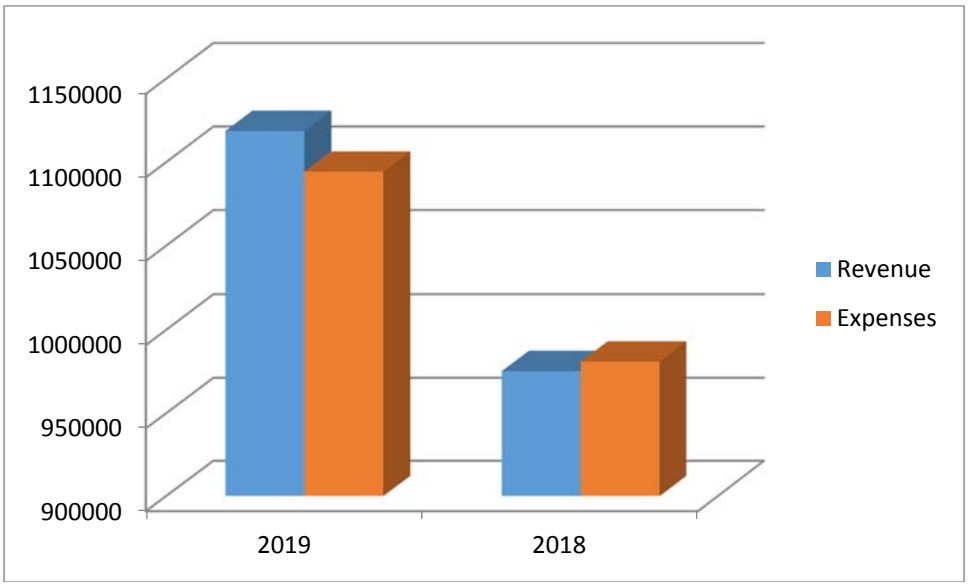
Expenses in governmental activities increased by approximately 12.8%. General government and public safety were the largest cost centers, as illustrated in the graph below. Public safety decreased by approximately 5% as a result of decreases in personnel, benefits, and capital replacement.

Total Expenses – Governmental Activities



Business-type activities. Revenues of the City's business-type activities (garbage utility) were $1,118,642 and expenses were $1,094,302, yielding an operating income of $24,340. The net position of the garbage utility ended the year with a deficit of $211,338. The City increased their efforts to collect on delinquent fees and re-evaluated their billing techniques. In addition, City Council increased commercial and residential garbage rates for fiscal year 2019, to help reduce the deficit.

Revenues and Expenditures – Business-Type Activities



FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the City's financing requirement. The unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

City's governmental fund reported combined ending fund balance of $12.3 million. Of this total, $1.9 million represents unrestricted fund balance, which is available for spending at the City's discretion. The remaining fund balance is non-spendable, restricted to indicate that it is not available for new spending because it has already been committed to pay debt service, for capital improvement projects, and other assigned purposes.

The general fund is the chief operating fund for the City of Windcrest. At the end of the fiscal year the unrestricted fund balance of the general fund was $1,954,260, while total fund balance was $1,829,209, an increase of $141,579 from the prior year.

The capital projects fund series 2019 a-streets and capital projects fund series 2019 b-fire were created this year through bond issuances. The ending fund balance was $7,272,958 in the 2019 a-streets fund and $1,903,179 in the 2019 b-fire fund.

Revenues from governmental fund types totaled $8,353,146, an increase of $1,128,219 from the prior year. Governmental revenues are comprised of property taxes, sales taxes, mixed beverage tax, hotel occupancy taxes, franchise taxes, licenses, permits, fines, charges for services, grants, interest and miscellaneous revenue. Expenditures totaled $7,986,996, an increase of $640,835 from the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the City had budget amendments that changed the budgeted expenditures within the departments but did not change the total budgeted expenditures.

Final actual revenues were $360,509 more than final budgeted revenues.

Final actual expenditures were $192,507 more than final budget expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. At the end of 2019, the City had invested $10,784,711 in a broad range of capital assets, including land, equipment, buildings, improvements, and vehicles, net of accumulated depreciation. This amount represents a net decrease (including additions, deductions, and depreciation) of $485,405 from last year. More detailed information about the City's capital assets is presented in note 2 to the financial statements.

TABLE 4
CITY OF WINDCREST'S CAPITAL ASSETS AT YEAR-END

	GOVERNMENTAL ACTIVITIES	
	2019	2018
Land	$ 347,050	$ 347,050
Construction in progress	245,016	83,406
Buildings and improvements	2,437,470	2,437,470
Improvements other than buildings	14,497,940	14,315,910
Furniture and equipment	4,783,832	4,490,819
Total	22,311,308	21,674,655
Total accumulated depreciation	(11,526,597)	(10,404,539)
Net capital assets	$ 10,784,711	$ 11,270,116

Long-term debt. At year end, the primary government had capital leases of $273,647 which are secured by a street sweeper truck and light fixtures and poles. The primary government issued two general obligation bonds during the year with a combined ending balance of $8,465,000.

	GOVERNMENTAL ACTIVITIES	
	2019	2018
Capital leases	$ 273,647	$ 394,181
Bonds	8,465,000	-
Premium	1,104,179	-
Compensated absences	121,979	129,375
Total debt	$ 9,964,805	$ 523,556

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following factors were considered in developing the 2019-2020 budget:

- Assessed taxable property value increased from $617,133,375 in 2019 to $678,200,040 in 2020, an increase of $61,066,665.
- Revenues available for appropriation in the general fund budget for 2019-2020 are $7,255,480.
- Estimated general fund operating expenditures for the 2019-2020 budget are $7,272,972.
- The ad valorem tax rate for fiscal year 2019-2020 is budgeted at 0.327469.
- There are many capital improvements budgeted; the major projects are:
    - A new mower for Public Works
    - Additional personal protective equipment for the Fire Department
    - Continued renovations of Takas Park restrooms
    - New phone system
    - New servers
    - Resurfacing middle sized pool

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City of Windcrest'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:

Rafael Castillo, Jr.
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Municipal Finance Officer
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BASIC FINANCIAL STATEMENTS

CITY OF WINDCREST, TEXAS

STATEMENT OF NET POSITION

September 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 10,774,313	$ 61,146	$ 10,835,459
Investments	233,688	432	234,120
Receivables (net of allowance for uncollectibles):			
Taxes	1,267,394	-	1,267,394
Fines	274,536	-	274,536
Accounts	26,472	136,715	163,187
Due from component unit	145,000	-	145,000
Prepaid expense	586,166	-	586,166
Internal balances	284,672	(284,672)	-
Capital assets:			
Land	347,050	-	347,050
Construction in progress	245,016	-	245,016
Buildings and improvements	2,437,470	-	2,437,470
Improvements other than buildings	14,497,940	-	14,497,940
Furniture and equipment	4,783,832	-	4,783,832
Less: accumulated depreciation	(11,526,597)	-	(11,526,597)
Total capital assets	10,784,711	-	10,784,711
Total assets	24,376,952	(86,379)	24,290,573
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	602,183	-	602,183
Deferred outflows related to OPEB	14,016	-	14,016
Total deferred outflows of resources	616,199	-	616,199
LIABILITIES			
Accounts payable	370,320	84,850	455,170
Accrued liabilities	94,412	-	94,412
Due to other governments	446,720	19,828	466,548
Due to primary government	-	-	-
Accrued interest payable	106,631	-	106,631
Unearned revenue	6,529	20,281	26,810
Noncurrent liabilities:			
Due within one year	446,208	-	446,208
Due in more than one year	10,452,405	-	10,452,405
Total liabilities	11,923,225	124,959	12,048,184
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	40,087	-	40,087
Deferred inflows related to OPEB	16,803	-	16,803
Total deferred inflows of resources	56,890	-	56,890
NET POSITION			
Net investment in capital assets	10,059,768	-	10,059,768
Restricted for:			
Capital projects	784,495	-	784,495
Other purposes	417,515	-	417,515
Economic Development Corporation	-	-	-
Crime Control and Prevention	-	-	-
Unrestricted	1,751,258	(211,338)	1,539,920
Total net position	$ 13,013,036	$ (211,338)	$ 12,801,698

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

Component Units	
Economic Development Corp.	Crime Control and Prevention District
$ 908,815	$ 489,873
113,173	-
182,122	169,248
-	-
-	-
-	-
-	-
-	-
-	-
-	-
3,350	-
-	-
-	1,359,953
(3,350)	(487,281)
-	872,672
1,204,110	1,531,793
2,619	68,566
144	1,200
2,763	69,766
9,463	161,769
840	7,146
58,496	-
145,000	-
-	-
-	-
324	1,918
8,150	103,311
222,273	274,144
466	3,051
129	1,746
595	4,797
-	872,672
-	-
-	-
984,005	-
-	449,946
-	-
$ 984,005	$ 1,322,618

CITY OF WINDCREST, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government			
Governmental activities:			
General government	$ 3,343,446	$ 260,211	$ 3,450
Public safety	3,016,525	652,218	32,748
Public works	1,991,490	263,343	-
Animal control	166,937	340	-
Total governmental activities	8,518,398	1,176,112	36,198
Business-type activities:			
Garbage utility	1,094,302	1,243,179	-
Total business-type activities	1,094,302	1,243,179	-
Total primary government	$ 9,612,700	$ 2,419,291	$ 36,198
Component units			
Economic Development Corporation	$ 250,467	$ -	$ -
Crime Control and Prevention District	952,443	-	-
Total component units	$ 1,202,910	$ -	$ -
General revenues			
Taxes:			
Property, levied for general purposes			
Sales			
Hotel occupancy			
Franchise			
Mixed beverage			
Investment earnings			
Miscellaneous			
Transfers			
Total general revenues			
Change in net position			
Net position - beginning			
Prior period adjustment			
Net position - beginning, as restated			
Net position - ending			

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

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Economic Development Corporation	Crime Control and Prevention District
$ (3,079,785)	$ -	$ (3,079,785)		
(2,331,559)	-	(2,331,559)		
(1,728,147)	-	(1,728,147)		
(166,597)	-	(166,597)		
(7,306,088)	-	(7,306,088)		
-	148,877	148,877		
-	148,877	148,877		
(7,306,088)	148,877	(7,157,211)		
			$ (251,761)	$ -
			-	(952,443)
			(251,761)	(952,443)
2,198,880	-	2,198,880	-	-
3,957,971	-	3,957,971	659,662	861,222
307,276	-	307,276	-	-
602,464	-	602,464	-	-
30,521	-	30,521	-	-
84,623	463	85,086	13,760	10,157
83,064	-	83,064	20	-
125,000	(125,000)	-	-	-
7,389,799	(124,537)	7,265,262	673,442	871,379
83,711	24,340	108,051	421,681	(81,064)
12,929,325	(285,376)	13,650,971	562,324	1,403,682
-	49,698	49,698	-	-
12,929,325	(235,678)	12,693,647	562,324	1,403,682
$ 13,013,036	$ (211,338)	$ 12,801,698	$ 984,005	$ 1,322,618

CITY OF WINDCREST, TEXAS

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2019

	General Fund	Capital Projects Fund Series 2019 A-Streets	Capital Projects Fund Series 2019 B-Fire	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 929,594	$ 7,438,630	$ 1,333,541	$ 1,072,548	$ 10,774,313
Investments	233,688	-	-	-	233,688
Receivables (net of allowance for uncollectibles):					
Taxes	963,212	-	-	208,225	1,171,437
Fines	274,536	-	-	-	274,536
Franchise fees	95,957	-	-	-	95,957
Other	26,472	-	-	-	26,472
Due from component units	145,000	-	-	-	145,000
Due from other funds	284,672	-	-	4,062	288,734
Prepaid items	16,528	-	569,638	-	586,166
Total assets	$ 2,969,659	$ 7,438,630	$ 1,903,179	$ 1,284,835	$ 13,596,303
LIABILITIES					
Accounts payable	$ 190,075	$ 161,610	$ -	$ 18,635	$ 370,320
Accrued liabilities	94,412	-	-	-	94,412
Due to other funds	-	4,062	-	-	4,062
Due to other governments	388,223	-	-	58,497	446,720
Unearned revenues	6,529	-	-	-	6,529
Accrued interest	-	-	-	4,062	4,062
Total liabilities	679,239	165,672	-	81,194	926,105
DEFERRED INFLOWS OF RESOURCES					
Deferred revenue - propery taxes	45,096	-	-	1,631	46,727
Deferred revenue - fines	274,536	-	-	-	274,536
Total deferred inflows of resources	319,632	-	-	1,631	321,263
FUND BALANCES					
Nonspendable	16,528	-	569,638	-	586,166
Restricted					
Capital projects	-	7,272,958	1,333,541	784,495	9,390,994
Other purposes	-	-	-	417,515	417,515
Unassigned	1,954,260	-	-	-	1,954,260
Total fund balances	1,970,788	7,272,958	1,903,179	1,202,010	12,348,935
Total liabilities, deferred inflows of resources and fund balances	$ 2,969,659	$ 7,438,630	$ 1,903,179	$ 1,284,835	$ 13,596,303

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

RECONCILIATION OF BALANCE SHEET- GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

September 30, 2019

Total fund balances - governmental funds balance sheet	$	12,348,935
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental funds are not financial resources and, therefore, are not reported in the funds.		10,784,711
Long-term liabilities, including capital leases, bond payable, net pension liability, and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds.		(10,898,613)
Accrued interest payable is not due and payable in the current period and therefore, is not reported in the funds.		(106,631)
Deferred outflows of resources and deferred inflows of resources related to pensions and OPEB are not reported in the funds.		559,309
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		325,325
Net position of governmental activities - statement of net position	$	13,013,036

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the year ended September 30, 2019

	General Fund	Capital Projects Fund Series 2019 A-Streets	Capital Projects Fund Series 2019 B-Fire	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property	$ 2,194,403	$ -	$ -	$ -	$ 2,194,403
Sales	3,298,309	-	-	659,662	3,957,971
Franchise	588,727	-	-	13,737	602,464
Hotel occupancy	-	-	-	307,276	307,276
Mixed beverage	30,521	-	-	-	30,521
Fines and fees	525,418	-	-	25,394	550,812
Licenses and permits	278,660	-	-	-	278,660
Intergovernmental	113,000	-	-	7,061	120,061
Charges for services	114,154	-	-	-	114,154
Donations	-	-	-	10,337	10,337
Investment earnings	35,933	34,568	8,670	5,452	84,623
Miscellaneous	101,864	-	-	-	101,864
Total revenues	7,280,989	34,568	8,670	1,028,919	8,353,146
EXPENDITURES					
Current:					
General government	2,935,468	-	-	-	2,935,468
Public safety	2,824,675	-	-	25,403	2,850,078
Public works	999,044	-	-	26,571	1,025,615
Animal control	157,564	-	-	-	157,564
Debt service:					
Principal	125,650	-	-	-	125,650
Interest	13,562	-	-	-	13,562
Bond issuance cost	-	128,024	56,171	-	184,195
Capital outlay	409,515	161,610	105,491	18,248	694,864
Total expenditures	7,465,478	289,634	161,662	70,222	7,986,996
Excess (deficiency) of revenues over (under) expenditures	(184,489)	(255,066)	(152,992)	958,697	366,150
OTHER FINANCING SOURCES (USES)					
Issuance of debt	-	6,655,000	1,810,000	-	8,465,000
Premium on debt issued	-	873,024	246,171	-	1,119,195
Transfers in	326,068	-	-	-	326,068
Transfers out	-	-	-	(201,068)	(201,068)
Total other financing sources	326,068	7,528,024	2,056,171	(201,068)	9,709,195
Net change in fund balances (uses)	141,579	7,272,958	1,903,179	757,629	10,075,345
Fund balance - beginning	1,829,209	-	-	444,381	2,273,590
Fund balance - ending	$ 1,970,788	$ 7,272,958	$ 1,903,179	$ 1,202,010	$ 12,348,935

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

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

For the year ended September 30, 2019

Net change in fund balances - total governmental funds	$ 10,075,345
Amounts reported for governmental activities in the statement of activites are different because:	
Governmental funds report all capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This reconciling item represents the amount by which depreciation exceeded capital outlays in the current period.	(485,405)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This reconciling item reflects the net of such expenses.	(91,490)
The issuance of long-term debt (i.e. bonds, capital leases) provides current financial resources to governmental funds, while the repayment of the principal consumes the current financial resources of governmental funds. This amount is the net effect of these differences.	(9,436,133)
Some revenues in the statement of activities do not provide current financial resources and are not included in the governmental funds.	21,394
Change in net position of governmental activities - statement of activities	$ 83,711

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

FINAL DRAFT

CITY OF WINDCREST, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUND

September 30, 2019

	Business-Type Activities
	Garbage Utility
ASSETS	
Current assets:	
Cash	$ 61,146
Investments	432
Accounts receivable (net allowances for uncollectibles)	136,715
Total current assets	198,293
LIABILITIES	
Current liabilities:	
Accounts payable	84,850
Due to other funds	284,672
Due to other governments	19,828
Unearned revenues	20,281
Total liabilities	409,631
NET POSITION	
Unrestricted	(211,338)
Total net position	(211,338)
Total liabilities and net position	$ 198,293

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

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

For the year ended September 30, 2019

	Business-Type Activities
	Garbage Utility
OPERATING REVENUES	
Charges for services:	
Commercial customer charges	$ 647,097
Residential customer charges	561,920
Miscellaneous	34,162
Total operating revenues	1,243,179
OPERATING EXPENSES	
Contracted services - commercial sanitation	548,710
Contracted services - residential sanitation	517,443
Other	28,149
Total operating expenses	1,094,302
Operating income (loss)	148,877
NONOPERATING REVENUES	
Investment earnings	463
Transfers out	(125,000)
Total nonoperating revenues	(124,537)
Change in net position	24,340
Total net position - beginning	(285,376)
Restatement of beginning net position	49,698
Total net position - beginning, as restated	(235,678)
Total net position - ending	$ (211,338)

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

CITY OF WINDCREST, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

For the year ended September 30, 2019

	Business-Type Activities
	Garbage Utility
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 1,327,122
Payments to suppliers and service providers	(1,179,858)
Net cash provided by (used in) operating activities	147,264
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Payments to other funds	(125,000)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	463
Net increase (decrease) in cash and cash equivalents	22,727
Cash and cash equivalents at beginning of year	38,419
Cash and cash equivalents at end of year	$ 61,146
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	
Operating income (loss)	$ 148,877
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Decrease (increase) in receivables	82,397
Increase (decrease) in accounts payable	(74,125)
Increase (decrease) in due to other governments	(11,431)
Increase (decrease) in due to other governments	1,546
Net cash provided by (used in) operating activities	$ 147,264

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

NOTES TO BASIC FINANCIAL STATEMENTS

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(1) Summary of significant accounting policies

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

Description of government-wide financial statements

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

Reporting entity

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

Discretely presented component units

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

The Corporation is fiscally dependent on the City because it receives predominantly all of its revenue from the City's sales taxes. Separate financial statements for the Corporation can be obtained by contacting the Corporation located at 8601 Midcrown Drive, Windcrest, Texas 76522

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

(1) Summary of significant accounting policies (continued)

Discretely presented component units (continued)

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

Basis of presentation – government-wide financial statements

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

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

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

Basis of presentation – fund financial statements

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

The City reports the following major governmental funds:

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

The ***capital projects fund – Series 2019 A*** accounts for the acquisition or construction of infrastructure and building projects being financed from the 2019 Series A bond proceeds for street projects.

The ***capital projects fund – Series 2019 B*** accounts for the acquisition or construction of infrastructure and building projects being financed from the 2019 Series B bond proceeds for fire protection projects.

The City reports the following major enterprise fund:

The ***garbage utility fund*** accounts for the provision of residential and commercial garbage collection services.

(1) Summary of significant accounting policies (continued)

Basis of presentation – fund financial statements (continued)

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

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

Measurement focus and basis of accounting

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

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

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

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

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

(1) Summary of significant accounting policies (continued)

Budgetary information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. During the year the general fund's budget exceeded actual expenses by $192,507.

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues

- **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.

- **Investments**. At September 30, 2019, the City's investments are comprised of local government investment pools and certificates of deposit.

  State statutes authorize the City to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) – (d). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations.

  The method used to value investments for financial reporting purposes is dependent upon the type of investment and the time remaining to maturity. Investments are valued at amortized cost if they have a remaining maturity at the time of purchase of one (1) year or less and the fair value of the investments is not affected by the impairment or the credit standing of the issuer or by other factors. All other investments are valued at fair value.

  Local government investment pools in Texas are established under the government of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Act, Chapter 2256 of the Texas Government Code. In addition, to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires pools to (1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; (2) maintain a continuous rating of no lower than AAA or AAAm or an equivalent rating by at least one nationally recognized rating service; and (3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares. The pools are not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless have a policy that will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

- **Investments (continued)**

  The fair value framework uses a hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

  Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the City has the ability to access.

  Level 2 - Inputs to the valuation methodology include:

  - Quoted prices for similar assets in active markets.
  - Quoted prices for identical or similar assets in inactive markets.
  - Inputs other than quoted prices that are observable for the asset.
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

  If the asset has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

  Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

  The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

  The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable values or reflective of future fair values. Furthermore, while the City believes its valuation methods are appropriate and consistent with those of other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

- **Property taxes**. 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 the 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.

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

- **Property taxes (continued)**

  Tax collections are, at times, 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, 2019, the general fund rate was $0.327469. There was no levy for the debt service fund.

  Allowances for uncollectible tax receivables are based on historical collections.

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

- **Capital assets**. Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of $2,500 or more and an estimated useful life of three (3) years or more. Such assets are recorded at historical cost when purchased or constructed. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the donation date.

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

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

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

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

- **Pensions.** For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

- **Other postemployment benefits.** The OPEB liabilities have been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the OPEB liabilities, deferred outflows of resources, and deferred inflows of resources related to the OPEB liabilities and OPEB expense.

- **Deferred outflows/inflows of resources.** In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

  In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

- **Compensated absences.** The City permits full-time employees to accumulate earned but unused vacation pay benefits up to certain limits. Upon resignation, the employee may receive pay for any unused accrued vacation provided the employee gives two weeks written notice of the resignation and is not subject to discharge for misconduct. Liabilities for compensated absences are recognized in the fund financial statement to the extent the liabilities have matured (i.e. are due for payment) and recognized as long-term liability in the government-wide financial statements. The general fund generally liquidates the liability when it matures. Unused sick leave may be accumulated to certain limits; however, in the event of termination, reimbursement to the employee is not made for accumulated sick leave; therefore, a liability does not exist at September 30, 2019.

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

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

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

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

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

- **Fund balance classification**

  The City has implemented GASB Statement 54 *"Fund Balance Reporting and Governmental Fund Type Definitions"*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

  - Nonspendable fund balance – amounts that are not in a spendable form (such as prepaids) or are required to be maintained intact.

  - Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

  - Committed fund balance – include amounts that can only be used for specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making that can, by adoption of a resolution, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

  - Assigned fund balance – for funds to be assigned, there must be an intended use which can be established by the Council or an official designated by the Council, such as a city manager or director of finance. Assigned fund balance is delegated by the City Council to the director of finance.

  - Unassigned fund balance – amounts that are available for any purpose, positive amounts are reported only in the general fund.

(1) Summary of significant accounting policies (continued)

Assets, liabilities, deferred outflows and inflows of resources, net position/fund balance and revenues (continued)

- **Fund balance classification (continued)**

  When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned.

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

  The City's policy is to maintain an unassigned fund balance in the general fund equal to 25% of the current year's operating expenditures. At September 30, 2019, the general fund's unassigned fund balance is $1,954,260, which equals 27.70% of the current year's operating expenditures.

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

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

- **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.

(2) Detailed notes

Deposits and investments

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. Deposits are exposed to custodial credit risk if they are not insured or collateralized. As of September 30, 2019, the City's cash on hand was $1,900. The carrying amount of deposits were $10,684,187 and the bank balances were $12,321,154. The City's deposits are not exposed to custodial credit risk since all deposits are fully collateralized less an amount insured by the FDIC.

The two component units' combined cash carrying balance was $1,398,689 which is fully collateralized less an amount insured by the FDIC.

As of September 30, 2019, the cash and investments are comprised of the following:

INVESTMENT TYPE	FAIR VALUE	WEIGHTED AVERAGE MATURITY (YEARS)
The City of Windcrest		
Cash and cash equivalents		
Cash on hand	$ 1,900	
Bank deposits	10,684,187	
TexPool (Local Government Investment Pool)	149,372	0.09
Total cash and cash equivalents	$ 10,835,459	
Investments		
Certificates of deposit	$ 234,120	0.36
Portfolio weighted average maturity		0.25
Discretely presented component unit		
Windcrest Economic Development Corporation		
Bank deposits	$ 908,815	
Lone star	113,173	0.08
	$ 1,021,988	
Portfolio weighted average maturity		0.08
Discretely presented component unit		
Windcrest Crime Control and Prevention		
Bank deposits	$ 489,873	

(2) Detailed notes (continued)

Deposits and investments (continued)

Interest rate risk: In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its operating investment portfolio to no more than six months.

Credit risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. Standard & Poors has designated TexPool with a credit rating of AAAm and Lone Star with a credit rating of AAA. The City's certificates of deposit are not exposed to custodial credit risk since all certificates of deposit are fully insured by FDIC and pledge securities.

Concentration of credit risk: Disclosure is required for investments in any one issuer that represent 5% or more of total investment. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. The City's investments in external investment pools and certificates of deposit exceeding 5% are excluded from this requirement.

Investment valuation: The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of assets. The City's investments for all funds at fiscal year-end are listed below at fair value, net of accruals. The City has the following recurring fair value measurements as of September 30, 2019:

	September 30, 2019	
	The City of Windcrest	Discretely Presented Component Unit WEDC
Investments measured at amortized cost:		
Certificates of deposit	$ 234,120	$ -
External investment pools - TexPool	149,372	-
Total investments at amortized cost	383,492	-
Investments measured at net asset value:		
External investment pools - Lonestar	-	113,173
Total investments at net asset value	-	113,173
Total investments	$ 383,492	$ 113,173

(2) Detailed notes (continued)

Deposits and investments (continued)

Accounts receivable

Accounts receivable at September 30, 2019 were as follows:

	General Fund	Nonmajor Governmental Funds	Garbage Utility Fund	Discretely Presented Component Units	Total
Receivables:					
Taxes	$ 971,170	$ 208,513	$ -	$ 351,370	$ 1,531,053
Fines	549,072	-	-	-	549,072
Utilities	-	-	313,917	-	313,917
Franchise fees	95,957	-	-	-	95,957
Grants	15,000	-	-	-	15,000
Miscellaneous	11,472	-	-	-	11,472
Component units	145,000	-	-	-	145,000
Gross receivables	1,787,671	208,513	313,917	351,370	2,661,471
Less:					
Allowance for uncollectibles	(282,494)	(288)	(177,202)	-	(459,984)
Net total receivables	$ 1,505,177	$ 208,225	$ 136,715	$ 351,370	$ 2,201,487

Due to/from other funds

At September 30, 2019, the due to/from other fund balances represent temporary short-term loans to other funds as a result of overdraws of pooled cash. All balances are expected to be paid back within one year. The following is a summary of interfund receivables at year end:

	Due from Other Funds	Due to Other Funds
General fund		
Garbage utility fund	$ 284,672	$ -
Capital projects fund series 2019 A		
Nonmajor governmental fund	-	4,062
Nonmajor governmental funds		
Capital projects fund series 2019 A	4,062	-
Garbage utility fund		
General fund	-	284,672
	$ 288,734	$ 288,734

(2) Detailed notes (continued)

Capital assets

Capital asset activity for the primary government for the year ended September 30, 2019, was as follows:

	Balance October 1, 2018	Issued / Additions	Retired / Deletions	Balance September 30, 2019
Governmental activities				
Capital assets not being depreciated:				
Land	$ 347,050	$ -	$ -	$ 347,050
Construction in progress	83,406	161,610	(83,406)	161,610
Total capital assets not being depreciated	430,456	161,610	(83,406)	508,660
Capital assets being depreciated:				
Buildings and improvements	2,437,470	-	-	2,437,470
Improvements other than buildings	14,315,910	265,436	-	14,581,346
Furniture and equipment	4,490,819	351,224	(58,211)	4,783,832
Total capital assets being depreciated	21,244,199	616,660	(58,211)	21,802,648
Less accumulated depreciation:				
Buildings and improvements	(1,777,455)	(49,210)	-	(1,826,665)
Improvements other than buildings	(4,887,597)	(901,487)	-	(5,789,084)
Furniture and equipment	(3,739,487)	(229,572)	58,211	(3,910,848)
Total accumulated depreciation	(10,404,539)	(1,180,269)	58,211	(11,526,597)
Total capital assets being depreciated, net	10,839,660	(563,609)	-	10,276,051
Governmental activities capital assets, net	$ 11,270,116	$ (401,999)	$ (83,406)	$ 10,784,711

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

General government	$ 99,036
Public safety	121,886
Public works	952,435
Animal control	6,912
Total depreciation expense	$ 1,180,269

(2) Detailed notes (continued)

Capital assets (continued)

Discretely presented component units

Capital asset activity for the year ended September 30, 2019 was as follows:

	Balance October 1, 2018	Issued / Additions	Retired / Deletions	Balance September 30, 2019
Discretely presented component units:				
Capital assets being depreciated:				
Buildings and improvements	$ 3,350	$ -	$ -	$ 3,350
Furniture and equipment	1,042,459	323,662	(6,168)	1,359,953
Total capital assets being depreciated	1,045,809	323,662	(6,168)	1,363,303
Less: accumulated depreciation:				
Buildings and improvements	(3,350)	-	-	(3,350)
Furniture and equipment	(240,747)	(252,702)	6,168	(487,281)
Total accumulated depreciation	(244,097)	(252,702)	6,168	(490,631)
Total capital assets being depreciated, net	801,712	70,960	-	872,672
Discretely presented component units capital assets, net	$ 801,712	$ 70,960	$ -	$ 872,672

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

Public safety	$ 252,702

(2) Detailed notes (continued)

Transfers

Transfers during the year ended September 30, 2019, were:

	Transfers In	Transfers Out
General fund:		
Nonmajor funds	$ 201,068	$ -
Garbage fund	125,000	-
Nonmajor funds:		
General fund	-	201,068
Garbage fund:		
General fund	-	125,000
Total	$ 326,068	$ 326,068

The primary purpose of this interfund transfer was to support expenditures of one fund in accordance with the authority established for the transferring fund.

Long-term liabilities

Capital leases payable

The City leases certain property and equipment that includes vehicles and infrastructure assets. The City entered into a capital lease during the 2018 fiscal year to purchase a street sweeper. The City will make five annual payments of $48,169 for a total of $240,844 which represents the present cost of the street sweeper ($222,949) plus a 2.63% annual interest rate on the outstanding balance ($17,895). The City also entered into another capital lease for light fixtures and poles. The City will make 60 monthly payments of $7,587 for a total of $455,216 which represents the cost of the lights fixtures and poles ($398,698) plus an implied annual interest rate of 5.00% ($56,518). The effective interest rate on capital leases range from 2.63% - 5.00%.

Annual debt service requirements to maturity for the capital leases (direct borrowing) is as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2020	$ 131,000	$ 8,212	$ 139,212
2021	90,597	3,094	93,691
2022	46,934	1,234	48,168
Total	$ 268,531	$ 12,540	$ 281,071

(2) Detailed notes (continued)

Long-term liabilities (continued)

Capital leases payable (continued)

The following is an analysis of the property under capital lease as of September 30, 2019:

Equipment	$ 621,647
Less: accumulated depreciation	31,097
Net leased property	$ 590,550

Changes in long-term debt

	Balance October 1, 2018	Issued / Additions	Retired / Payments	Balance Septemer 30, 2019	Due Within One Year
Governmental activities					
Long-term debt					
General obligation bonds	$ -	$ 8,465,000	$ -	$ 8,465,000	$ 230,000
Premium on issuance	-	1,119,195	(15,016)	1,104,179	60,063
Capital lease - street sweeper	180,644	-	(42,305)	138,339	43,418
Capital lease - light and fixtures	213,537	-	(78,229)	135,308	82,232
Total long-term debt	394,181	9,584,195	(135,550)	9,842,826	415,713
Other long-term liabilities					
Compensated absences	129,375	24,948	(32,344)	121,979	30,495
Net pension liability	12,284	763,070	-	775,354	-
OPEB liability	174,862	-	(11,293)	163,569	-
Total other long-term liabilities	316,521	788,018	(43,637)	1,060,902	30,495
Total	$ 710,702	$ 10,372,213	$ (179,187)	$ 10,903,728	$ 446,208
Discretely presented component units:					
Other long-term liabilities					
Compensated absences	$ 7,558	$ 3,297	$ (1,890)	$ 8,965	$ 2,241
Net pension liability	1,056	85,436	-	86,492	-
OPEB liability	15,342	2,904	-	18,246	-
Total	$ 23,956	$ 91,637	$ (1,890)	$ 113,703	$ 2,241

(2) Detailed notes (continued)

Long-term liabilities (continued)

The annual requirement to amortize all long-term bonded debt outstanding as of September 30, 2019, including principal and interest payments, are as follows:

Year Ending	Governmental Activities		
September 30,	Principal	Interest	Total
2020	$ 230,000	$ 653,413	$ 883,413
2021	310,000	661,250	971,250
2022	325,000	660,375	985,375
2023	340,000	658,750	998,750
2024	360,000	661,250	1,021,250
2025-2029	2,080,000	3,293,025	5,373,025
2030-2034	2,580,000	3,293,600	5,873,600
2035-2039	2,240,000	2,471,000	4,711,000
	$ 8,465,000	$ 12,352,663	$ 20,817,663

Defined benefit pension plan

Plan description

The City of Windcrest participates as one of 887 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the system with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publically available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

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

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Benefits provided

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

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

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Members are eligible to retire at age sixty (60) and above with five (5) or more years of service or with twenty (20) years of service regardless of age. A member is vested after five (5) years. The contribution rate for the employees is 6%, and the City matching percent is currently 1.5 to 1.

Employees covered by benefit terms

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	47
Inactive employees entitled to but not yet receiving benefits	60
Active employees	65
Total	172

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Contributions

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

Employees for the City were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City were 7.40% and 7.89% in calendar years 2019 and 2018, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2019 and 2018, were $242,815 and $240,282, respectively, and were equal to the required contributions.

The Windcrest Crime and Control Prevention's (WCCP) contributions to TMRS for the fiscal year ended September 30, 2019 and 2018, were $25,230 and $18,286, respectively, and were equal to the required contributions.

The Windcrest Economic Development Corporation's (WEDC) contributions to TMRS for the fiscal year ended September 30, 2019 and 2018, were $1,857 and $2,796, respectively, and were equal to the required contributions.

Net pension liability

The City's net pension liability (NPL) was measured as of December 31, 2018, and the total pension liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.0% per year
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. In addition, smaller city methodologies were used by lower termination rates, with a maximum multiplier of 115% for employers. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 through December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and annuity purchase rates (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the system adopted the entry age normal actuarial cost method and a one-time change to the amortization policy. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic equity	17.50%	4.30%
International equity	17.50%	6.10%
Core fixed income	10.00%	1.00%
Non-core fixed income	20.00%	3.39%
Real return	10.00%	3.78%
Real estate	10.00%	4.44%
Absolute return	10.00%	3.56%
Private equity	5.00%	7.75%
Total	100.00%	

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2017	$ 9,230,885	$ 9,217,794	$ 13,091
Changes for the year:			-
Service cost	439,605	-	439,605
Interest	624,725	-	624,725
Change of benefit terms	-	-	-
Difference between expected and actual experience	14,822	-	14,822
Change of assumptions	-	-	-
Contributions - employer	-	290,102	(290,102)
Contributions - employee	-	222,015	(222,015)
Net investment income	-	(276,107)	276,107
Benefit payments, including refunds of employee contributions	(390,996)	(390,996)	-
Administrative expenses	-	(5,336)	5,336
Other changes	-	(278)	278
Net changes	688,156	(160,600)	848,756
Balance at 12/31/2018	$ 9,919,041	$ 9,057,194	$ 861,847

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75% as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability (asset)	$ 2,102,925	$ 775,355	$ (300,865)

The following presents the net pension liability of the WCCP, calculated using the discount rate of 6.75% as well as what the WCCP's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
WCCP's net pension liability (asset)	$ 218,503	$ 80,563	$ (31,261)

The following presents the net pension liability of the WEDC, calculated using the discount rate of 6.75% as well as what the WEDC's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
WEDC's net pension liability (asset)	$ 16,082	$ 5,929	$ (2,301)

The following presents the combined net pension liability of the City, WCCP, and WEDC, calculated using the discount rate of 6.75% as well as what the combined net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Combined net pension liability (asset)	$ 2,337,510	$ 861,847	$ (334,427)

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at www.tmrs.com.

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

For the year ended September 30, 2019, the City recognized pension expense of $339,122, the WCCP recognized pension expense of $35,237, and the WEDC recognized pension expense of $2,593.

At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ 9,752	$ 40,087
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	423,954	-
Contributions made subsequent to the measurement date	168,478	-
Total	$ 602,184	$ 40,087

The City reported $168,478 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

	Net Deferred Outflows (Inflows) of Resources
2020	$ 117,398
2021	57,744
2022	58,661
2023	159,816
Thereafter	-
Total	$ 393,619

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

At September 30, 2019, the WCCP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ 991	$ 3,051
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	50,068	-
Contributions made subsequent to the measurement date	17,506	-
Total	$ 68,565	$ 3,051

The WCCP reported $17,506 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

	Net Deferred Outflows (Inflows) of Resources
2020	$ 14,318
2021	7,043
2022	7,155
2023	19,492
Thereafter	-
Total	$ 48,008

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

At September 30, 2019, the WEDC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ 73	$ 466
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	1,258	-
Contributions made subsequent to the measurement date	1,288	-
Total	$ 2,619	$ 466

The WEDC reported $1,288 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

	Net Deferred Outflows (Inflows) of Resources
2020	$ 258
2021	127
2022	129
2023	351
Thereafter	-
Total	$ 865

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan

Plan description

The City 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 under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

Benefits payments

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. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e. no assets are accumulated).

Contributions

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

The City contribution rate is equal to the cost of providing one-year term life insurance. The contribution rate for the City was .21% and .22% respectively for calendar years 2019 and 2018. The City's contributions to TMRS were $6,854 and $6,557 for the fiscal years ended September 30, 2019 and 2018, respectively, and were equal to the required contributions.

The WCCP's contributions to TMRS were $712 and $499 for the fiscal years ended September 30, 2019 and 2018, respectively, and were equal to the required contributions.

The WEDC's contributions to TMRS were $52 and $76 for the fiscal years ended September 30, 2019 and 2018, respectively, and were equal to the required contributions.

Employees covered by benefit terms

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	30
Inactive employees entitled to but not yet receiving benefits	11
Active employees	65
	106

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

OPEB liability

The City's total OPEB liability of $163,569 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

The WCCP's total OPEB liability of $16,995 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

The WEDC's total OPEB liability of $1,251 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

The combined City, WCCP, and WEDC's total OPEB liability of $181,815 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.50% to 10.5% including inflation
Discount rate *	3.71%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with males rates multiplied by 109% and females rates multiplied by 103% and projected on a fully generational basis with scale BB.
Mortality rates - disabled retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with males rates multiplied by 109% and females rates multiplied by 103% with a 3 year set-forward for both male and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period December 31, 2010 to December 31, 2014.

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

Changes in the total OPEB liability:

Balance at December 31, 2017	$	190,204
Changes for the year:		
Service cost		9,700
Interest on the total OPEB liability		6,433
Changes of benefit terms		-
Difference between expected and actual experienc		(9,153)
Change of assumptions		(13,983)
Benefit payments		(1,386)
Net changes		(8,389)
Balance at December 31, 2018	$	181,815

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.71%, as well as what the City's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.71%) or 1-percentage-point higher (4.71%) than the current rate:

	1% Decrease in Discount Rate (2.71%)	Current Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
City's OPEB liability	$ 197,471	$ 163,569	$ 137,386

The following presents the total OPEB liability of the WCCP, calculated using the discount rate of 3.71%, as well as what the WCCP's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.71%) or 1-percentage-point higher (4.71%) than the current rate:

	1% Decrease in Discount Rate (2.71%)	Current Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
WCCP's OPEB liability	$ 20,518	$ 16,995	$ 14,275

The following presents the total OPEB liability of the WEDC, calculated using the discount rate of 3.71%, as well as what the WEDC's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.71%) or 1-percentage-point higher (4.71%) than the current rate:

	1% Decrease in Discount Rate (2.71%)	Current Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
WEDC's OPEB liability	$ 1,510	$ 1,251	$ 1,051

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

The following presents the total OPEB liability of the City, WCCP, and WEDC, calculated using the discount rate of 3.71%, as well as what the WEDC's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.71%) or 1-percentage-point higher (4.71%) than the current rate:

	1% Decrease in Discount Rate (2.71%)	Current Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
Combined OPEB liability	$ 219,499	$ 181,815	$ 152,712

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB:

For the year ended September 30, 2019, the City recognized OPEB expense of $13,336, the WCCP recognized OPEB expense of $1,386, and the WEDC recognized OPEB expense of $102.

At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ -	$ 6,647
Changes in actuarial assumptions	9,235	10,156
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	4,781	-
Total	$ 14,016	$ 16,803

The City reported $4,781 as deferred outflows of resources related to the OPEB liability resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expenses as follows:

Plan Year December 31,	Amortization Expense
2020	$ (1,148)
2021	(1,148)
2022	(1,148)
2023	(3,384)
2024	(740)
Thereafter	-
Total	$ (7,568)

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

At September 30, 2019, the WCCP reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ -	$ 691
Changes in actuarial assumptions	703	1,055
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	496	-
Total	$ 1,199	$ 1,746

The WCCP reported $496 as deferred outflows of resources related to the OPEB liability resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expenses as follows:

Plan Year December 31,	Amortization Expense
2020	$ (158)
2021	(158)
2022	(158)
2023	(466)
2024	(103)
Thereafter	-
Total	$ (1,043)

At September 30, 2019, the WEDC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	$ -	$ 51
Changes in actuarial assumptions	107	78
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	37	-
Total	$ 144	$ 129

(2) Detailed notes (continued)

Other postemployment benefits (OPEB) plan (continued)

The WEDC reported $37 as deferred outflows of resources related to the OPEB liability resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expenses as follows:

Plan Year December 31,	Amortization Expense
2020	$ (3)
2021	(3)
2022	(3)
2023	(10)
2024	(3)
Thereafter	-
Total	$ (22)

Risk management

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

Commitments and contingencies

Commitments

In 2007, the City of Windcrest entered into an agreement with the City of San Antonio, Texas, under which the City of San Antonio released an area from its jurisdiction and allowed for the City of Windcrest to accept and annex the area into the municipal limits of the City of Windcrest. The boundary change agreement provides for the sharing of future tax revenues on the annexed area for the next 30 years. Under the terms of the agreement, the City of San Antonio and the City of Windcrest each receive 50% of the local sales taxes due to the City of Windcrest and distributed by the State Comptroller for taxable business activity conducted in the annexed area. The City of Windcrest had originally owed the City of San Antonio $1,423,584 under this agreement but as of September 30, 2019, the remaining liability balance was $411,892.

(2) Detailed notes (continued)

Net position deficit and management plans

The garbage utility fund had a deficit net position as of September 30, 2019. The garbage utility net position deficit decreased from ($285,376) in 2018 to ($211,338) in 2019 due primarily to higher garbage rates and a greater emphasis on collection. The City plans to be increase their efforts to collect on delinquent fees, re-evaluate their billing techniques, and consider moving the residential portion of expenses and revenues into the general fund.

Restatement of net position

During fiscal year 2019, the City recognized they were recording commercial garbage accounts on a cash basis and not on an accrual basis of accounting. The change in accounting in the business-type activities resulted in an increase of beginning net position by $49,698. The effect on current period revenues was less than $6,000.

Tax incentives

The City enters into economic development agreements designed to improve the local economy, create jobs, and promote development within the City. The City's economic development agreements are authorized under Chapter 380 of the Texas Local Government Code and Chapter 311 (Tax Increment Financing Act) and 312 (Property Redevelopment and Tax Abatement Act) of the Texas Tax Code. Businesses may be eligible based on their positive employment, economic, or community impact. Businesses that receive tax incentives typically commit to building or expanding operations, revitalizing existing facilities, and/or improving the local infrastructure. Agreements usually contain recapture provisions which may require repayment or termination of incentives if the business does not meet the requirements of the economic incentive.

The City has an agreement with a business that incentivizes that business to maintain a set level of employment in order for that business's real and personal property to receive a 100% property tax abatement. Under the agreement if the business does not meet or only partially meets the employment requirements than the business will be required to make a payment to the City of Windcrest for property taxes abated in a proportionate amount to the percentage that the employment requirements were not met. In addition, if the business ceases use of the leased property for a continuous period of three months or more than the City of Windcrest has the right to terminate the agreement and the business will have to make a payment to the City of Windcrest for the amount of property taxes that would have been collected if the property was not exempt from property taxes for the year that the agreement is terminated as well as the amount that would have been paid in the previous years during the exemption period. The amount of property taxes that the City would have received is unknown due to the fact that Bexar Appraisal District has not assessed the value of the leased property. The agreement states that in the event that a payment needed to be made then the business would seek a qualified real estate appraiser to appraise the value of the leased property, then the City would have to agree with the appraisal prior to the payment being made.

(2) Detailed notes (continued)

Tax incentives (continued)

The City has an agreement with a business that incentivized that business to build and maintain a location in the City in order to receive a 100% property tax abatement. Under the agreement if the business relocates or ceases business activities than the City shall have the right to payment from the business equal to 20% of the ad valorem property taxes that would have been assessed for the preceding tax year. The amount of property taxes that the City would have received is unknown due to the fact that Bexar Appraisal District has not assessed the value of the leased property. The agreement states that in the event that a payment needed to be made then the business would seek a qualified real estate appraiser to appraise the value of the leased property, then the City would have to agree with the appraisal prior to the payment being made.

Subsequent event

An executive order was issued by the Governor of Texas in March 2020 to close non-essential businesses and schools due to the public health concerns related to the COVID-19 crisis. The result of this order will impact unemployment rates of the local economy and the City's ongoing sales tax revenues. The duration and intensity of these impacts on the City's revenues from sales and property taxes, as well as the City's operations, will depend on future developments which cannot be forecasted or estimated at this time.

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REQUIRED SUPPLEMENTARY INFORMATION

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REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

For the year ended September 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 5,829,998	$ 5,829,998	$ 6,111,960	$ 281,962
Licenses and permits	243,363	243,363	278,660	35,297
Intergovernmental	83,000	83,000	113,000	30,000
Charges for services	117,598	117,598	114,154	(3,444)
Fines	578,346	578,346	525,418	(52,928)
Investment earnings	675	675	35,933	35,258
Miscellaneous	67,500	67,500	101,864	34,364
Total revenues	6,920,480	6,920,480	7,280,989	360,509
Expenditures				
Current:				
General government	2,793,545	2,880,545	2,935,468	(54,923)
Public safety	2,918,118	2,748,118	2,824,675	(76,557)
Public works	1,047,338	1,020,338	999,044	21,294
Animal control	178,988	178,988	157,564	21,424
Debt service:				
Principal	-	-	125,650	(125,650)
Interest	-	-	13,562	(13,562)
Capital outlay	334,982	444,982	409,515	35,467
Total expenditures	7,272,971	7,272,971	7,465,478	(192,507)
Excess (deficiency) of revenues over (under) expenditures	(352,491)	(352,491)	(184,489)	168,002
Other financing sources (uses)				
Transfers in	335,000	335,000	326,068	(8,932)
Total other financing sources (uses)	335,000	335,000	326,068	(8,932)
Net change in fund balance	(17,491)	(17,491)	141,579	159,070
Fund balance, beginning	1,829,209	1,829,209	1,829,209	-
Fund balance, ending	$ 1,811,718	$ 1,811,718	$ 1,970,788	$ 159,070

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND TMRS RELATED RATIOS

For the measurement period ended December 31,

	2018	2017	2016	2015	2014
Total pension liability					
Service cost	$ 439,605	$ 427,165	$ 370,018	$ 328,283	$ 275,134
Interest (on the total pension liability)	624,725	591,432	549,932	533,422	494,716
Difference between expected and actual experience	14,822	(122,172)	24,294	(142,145)	(2,409)
Change of assumptions	-	-	-	69,964	-
Benefit payments, including refunds of employee contributions	(390,996)	(427,824)	(288,176)	(278,972)	(203,164)
Net change in total pension liability	688,156	468,601	656,068	510,552	564,277
Total pension liability - beginning	9,230,885	8,762,284	8,106,216	7,595,664	7,031,387
Total pension liability - ending (a)	$ 9,919,041	$ 9,230,885	$ 8,762,284	$ 8,106,216	$ 7,595,664
Plan fiduciary net position					
Contributions - employer	$ 290,102	$ 258,551	$ 209,018	$ 190,467	$ 164,263
Contributions - employee	222,015	199,610	173,040	161,451	155,633
Net investment income	(276,107)	1,119,294	505,614	10,925	394,581
Benefit payments, including refunds of employee contributions	(390,996)	(427,824)	(288,176)	(278,972)	(203,164)
Administrative expense	(5,336)	(5,799)	(5,710)	(6,654)	(4,119)
Other	(278)	(295)	(308)	(329)	(339)
Net change in plan fiduciary net position	(160,600)	1,143,537	593,478	76,888	506,855
Plan fiduciary net position - beginning	9,217,794	8,074,257	7,480,779	7,403,891	6,897,036
Plan fiduciary net position - ending (b)	$ 9,057,194	$ 9,217,794	$ 8,074,257	$ 7,480,779	$ 7,403,891
Net pension liability (a) - (b)	$ 861,847	$ 13,091	$ 688,027	$ 625,437	$ 191,773
Plan fiduciary net position as a percentage of total pension liability	91.31%	99.86%	92.15%	92.28%	97.48%
Covered payroll	$ 3,464,188	$ 3,326,828	$ 2,884,008	$ 2,690,844	$ 2,593,878

GASB 68 requires 10 fiscal years of data to be provided in this schedule. This is the fifth year of implementation of GASB 68. The City will develop the schedule prospectively.

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS – PENSION
AND NOTES TO SCHEDULE OF CONTRIBUTIONS

For the year ended September 30, 2019

Schedule of contributions	2019	2018	2017	2016	2015
Actuarially determined contributions	$ 269,902	$ 261,364	$ 244,326	$ 202,494	$ 183,726
Contributions in relation to the actuarially determined contribution	269,902	261,364	244,326	202,494	183,726
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 3,577,981	$ 3,326,842	$ 3,198,543	$ 2,809,689	$ 2,667,358
Contributions as a percentage of covered payroll	7.54%	7.86%	7.64%	7.21%	9.28%

GASB 68 requires 10 fiscal years of data to be provided in this schedule. This is the fifth year of implementation of GASB 68. The City will develop the schedule prospectively.

Valuation date:

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

Methods and assumption used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	28 years
Asset valuation method	10 year smoothed market, 15% soft corridor
Actuarial assumption:	
Inflation	2.50%
Salary increases	3.5% to 10.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2014.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

Other information:

There were no benefit changes during the year.

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE OTHER POSTEMPLOYMENT BENEFIT (OPEB) LIABILITY AND RELATED RATIOS

For the measurement period ended December 31,

	2018	2017
Total OPEB liability		
Service cost	$ 9,700	$ 8,317
Interest on the total OPEB liability	6,433	6,205
Changes of benefit terms	-	-
Difference between expected and actual experience	(9,153)	-
Change of assumptions	(13,983)	16,343
Benefit payments	(1,386)	(1,331)
Net change in total OPEB liability	(8,389)	29,534
Total OPEB liability - beginning	190,204	160,670
Total OPEB liability - ending	$ 181,815	$ 190,204
Total OPEB liability as a percentage of covered payroll	5.25%	5.72%

*GASB 75 requires 10 fiscal years of data to be provided in this schedule. This is the second year of implementation of GASB 75. The City will develop the schedule prospectively.

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS – OTHER POSTEMPLOYMENT BENEFITS (OPEB)
AND NOTES TO SCHEDULE OF CONTRIBUTIONS

For the year ended September 30,

	2019	2018
Actuarially determined contributions	$ 7,618	$ 7,132
Contributions in relation to the actuarially determined contributions	7,618	7,132
Contribution deficiency (excess)	$ -	$ -
Covered payroll	$ 3,577,981	$ 3,326,842
Contributions as a percentage of covered payroll	0.21%	0.21%

GASB 75 requires 10 fiscal years of data to be provided in this schedule. This is the second year of implementation of GASB 75. The City will develop the schedule prospectively.

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

Methods and assumptions used to determine contribution rates:

Inflation	2.5%
Salary increases	3.50% to 10.5% including inflation
Discount rate *	3.71%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with males rates multiplied by 109% and females rates multiplied by 103% and projected on a fully generational basis with scale BB.
Mortality rates - disabled retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with males rates multiplied by 109% and females rates multiplied by 103% with a 3 year set-forward for both male and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2018.

Other information:
There were no benefit changes during the year.

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OTHER SUPPLEMENTARY INFORMATION

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SPECIAL REVENUE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

Hotel-Motel Tax Fund – used to account for hotel occupancy taxes. These taxes may be used only to promote tourism and the convention and hotel industry.

PEG Fund – used to account for public, educational and governmental (PEG) franchise fees that can only be used for equipment expenses of operating a PEG television channel.

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

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

CITY OF WINDCREST, TEXAS FINAL DRAFT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2019

	SPECIAL REVENUE			
	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions
Assets				
Cash and cash equivalents	$ 49,465	$ 494	$ 2,899	$ 21,846
Taxes receivable (net of allowance for uncollectibles):	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 49,465	$ 494	$ 2,899	$ 21,846
Liabilities and fund balances				
Liabilities				
Accounts payable	$ 9	$ -	$ -	$ 16,131
Due to other governments	-	-	-	-
Accrued interest	-	-	-	-
Total liabilities	9	-	-	16,131
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Total deferrred inflows of resources	-	-	-	-
Fund Balances				
Restricted	49,456	494	2,899	5,715
Total fund balances	49,456	494	2,899	5,715
Total liabilities and fund balances	$ 49,465	$ 494	$ 2,899	$ 21,846

CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2019

	SPECIAL REVENUE					
	Police Donations	Police Education and Training	Roosevelt Scholarships	Court Technology	Building Security	Hotel/Motel Tax
	$ 1,746	$ 3,551	$ 4	$ 35,740	$ 52,198	$ 214,048
	-	-	-	-	-	24,561
	-	-	-	-	-	-
	$ 1,746	$ 3,551	$ 4	$ 35,740	$ 52,198	$ 238,609
	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	1,746	3,551	4	35,740	52,198	238,609
	1,746	3,551	4	35,740	52,198	238,609
	$ 1,746	$ 3,551	$ 4	$ 35,740	$ 52,198	$ 238,609

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2019

	SPECIAL REVENUE			
	PEG Fund	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 26,663	$ 663,455	$ 439	$ 1,072,548
Taxes receivable (net of allowance for uncollectibles):	-	182,032	1,632	208,225
Due from other funds	-	-	4,062	4,062
Total assets	$ 26,663	$ 845,487	$ 6,133	$ 1,284,835
Liabilities and fund balances				
Liabilities				
Accounts payable	$ -	$ 2,495	$ -	$ 18,635
Due to other governments	-	58,497	-	58,497
Accrued interest	-	-	4,062	4,062
Total liabilities	-	60,992	4,062	81,194
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	1,631	1,631
Total deferrred inflows of resources	-	-	1,631	1,631
Fund balances				
Restricted	26,663	784,495	440	1,202,010
Total fund balances	26,663	784,495	440	1,202,010
Total liabilities and fund balances	$ 26,663	$ 845,487	$ 6,133	$ 1,284,835

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the year ended September 30, 2019

	SPECIAL REVENUE			
	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions
REVENUES				
Taxes:				
Hotel-motel taxes	$ -	$ -	$ -	$ -
Sales tax	-	-	-	-
Franchise	-	-	-	-
Intergovernmental	7,061	-	-	-
Fines and fees	-	-	-	-
Donations	-	-	-	6,676
Investment earnings	251	6	7	-
Total revenues	7,312	6	7	6,676
EXPENDITURES				
Current:				
Public safety	1,718	-	-	17,780
Public works	-	-	-	-
Capital outlay	4,150	-	-	-
Total expenditures	5,868	-	-	17,780
Excess (deficiency) of revenues over (under) expenditures	1,444	6	7	(11,104)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	1,444	6	7	(11,104)
Fund balance - beginning	48,012	488	2,892	16,819
Fund balances - ending	$ 49,456	$ 494	$ 2,899	$ 5,715

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the year ended September 30, 2019

	SPECIAL REVENUE					
Police Donations	Police Education and Training	Roosevelt Scholarships	Court Technology	Building Security	Hotel/Motel Tax
$ -	$ -	$ -	$ -	$ -	$ 307,276
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	14,529	10,865	-
1,150	2,511	-	-	-	-
35	66	-	371	12	4,049
1,185	2,577	-	14,900	10,877	311,325
1,260	1,366	-	829	2,450	-
-	-	-	-	-	-
-	-	-	-	-	-
1,260	1,366	-	829	2,450	-
(75)	1,211	-	14,071	8,427	311,325
-	-	-	-	-	(201,068)
-	-	-	-	-	(201,068)
(75)	1,211	-	14,071	8,427	110,257
1,821	2,340	4	21,669	43,771	128,352
$ 1,746	$ 3,551	$ 4	$ 35,740	$ 52,198	$ 238,609

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the year ended September 30, 2019

	SPECIAL REVENUE			
	PEG Fund	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Hotel-motel taxes	$ -	$ -	$ -	$ 307,276
Sales tax	-	659,662	-	659,662
Franchise	13,737	-	-	13,737
Intergovernmental	-	-	-	7,061
Fines and fees	-	-	-	25,394
Donations	-	-	-	10,337
Investment earnings	-	655	-	5,452
Total revenues	13,737	660,317	-	1,028,919
EXPENDITURES				
Current:				
Public safety	-	-	-	25,403
Public works	-	26,571	-	26,571
Capital outlay	-	14,098	-	18,248
Total expenditures	-	40,669	-	70,222
Excess (deficiency) of revenues over (under) expenditures	13,737	619,648	-	958,697
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(201,068)
Total other financing sources (uses)	-	-	-	(201,068)
Net change in fund balances	13,737	619,648	-	757,629
Fund balance - beginning	12,926	164,847	440	444,381
Fund balances - ending	$ 26,663	$ 784,495	$ 440	$ 1,202,010

COMPLIANCE SECTION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the two discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 15, 2020.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

San Antonio, Texas
June 15, 2020

CITY OF WINDCREST, TEXAS

SCHEDULE OF FINDINGS AND RESPONSES

For the year ended September 30, 2019

Financial Statement Findings

None

SCHEDULE OF PRIOR FINDINGS AND RESPONSES

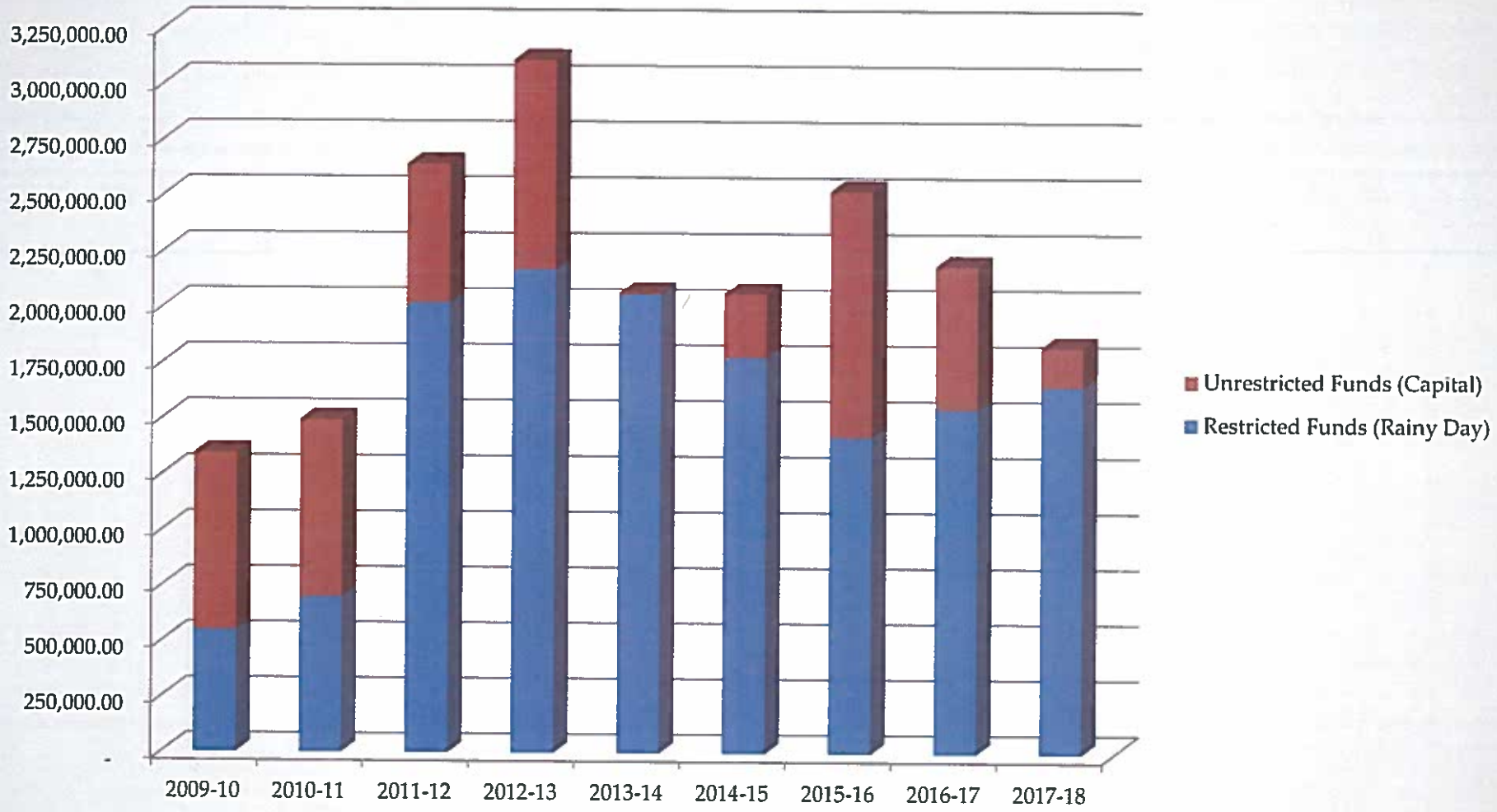
For the year ended September 30, 2019

Financial Statement Findings

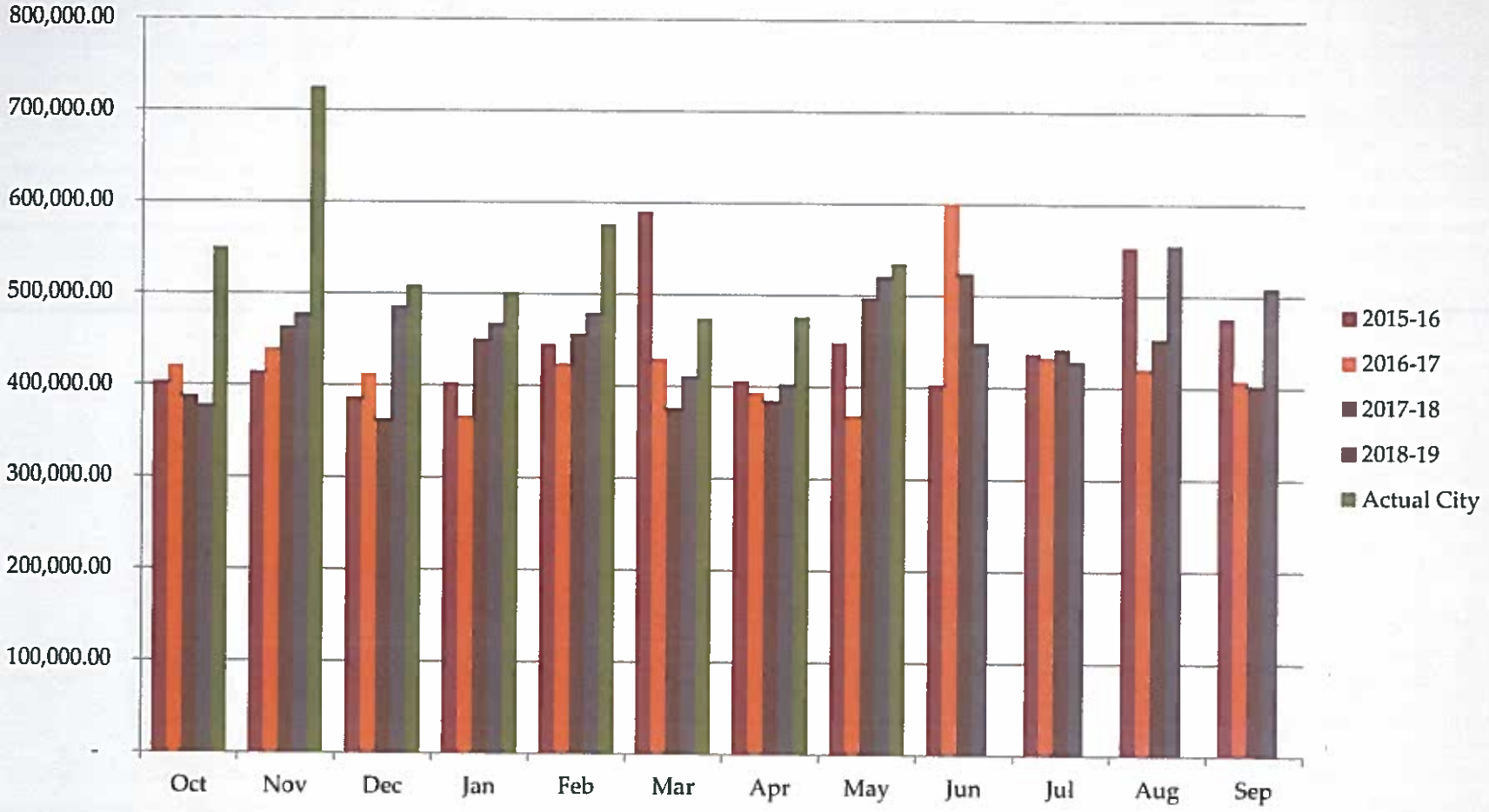
None

Monthly Finance Report

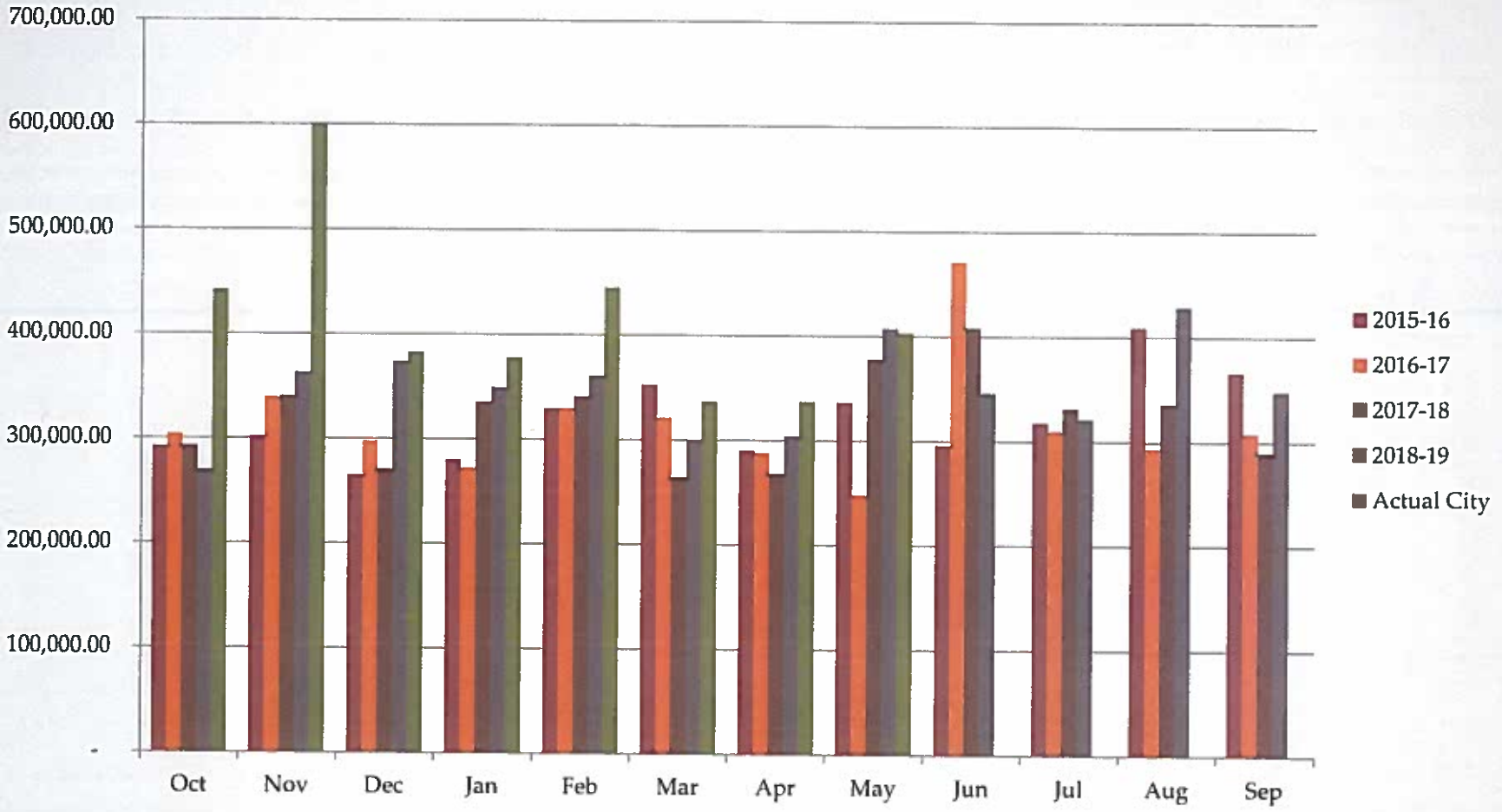
May 2020



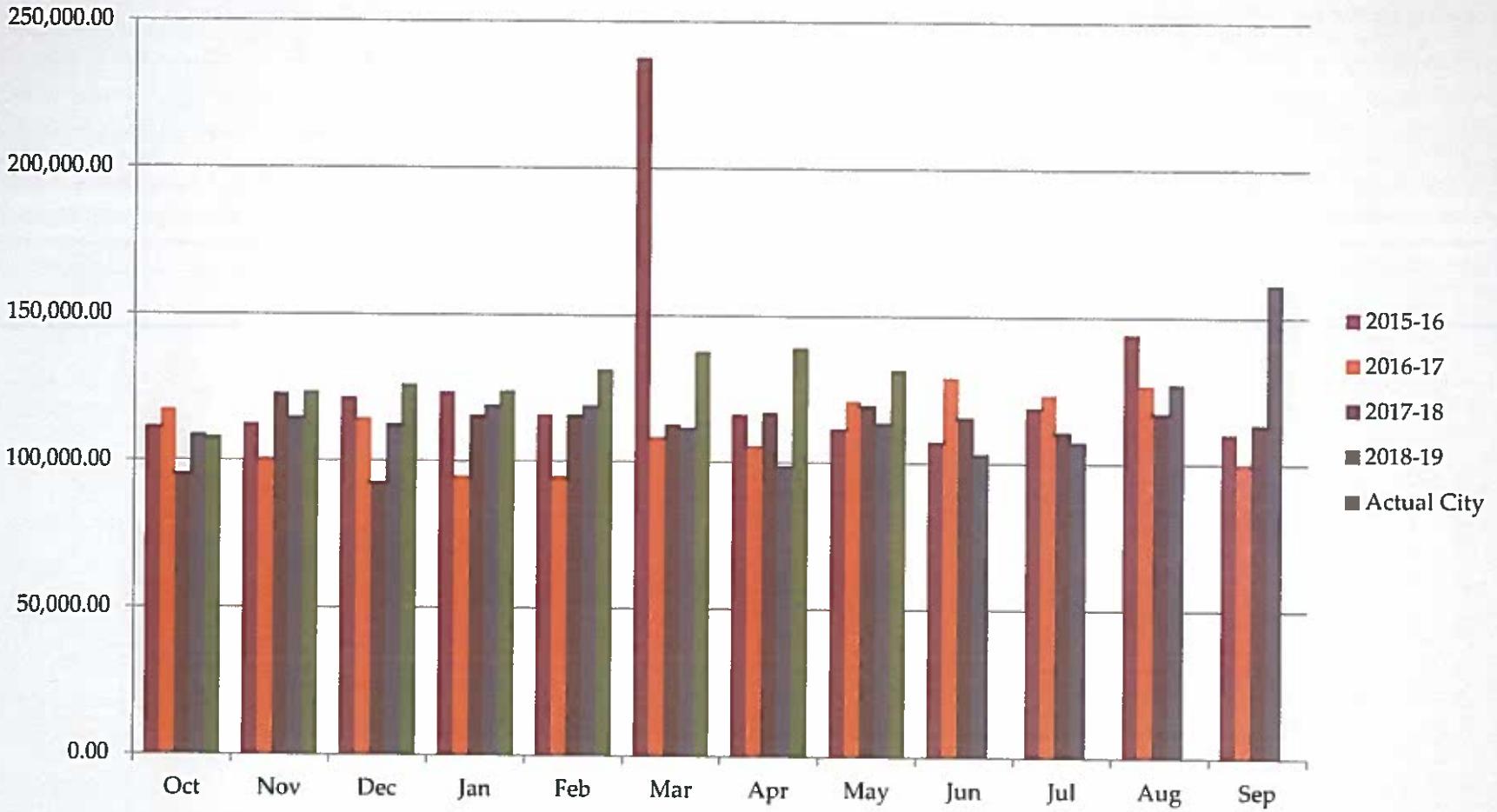
Fund Balance



City of Windcrest
Total Sales Tax



City of Windcrest
Sales Tax less SA Annexation



City of Windcrest

Windcrest's Portion of SA Annexation

Fund	YTD Revenues	YTD Expenditures	Current Cash Balance
General	$4,914,162.49	$4,437,470.34	$708,192.90
Garbage	$983,875.66	$563,171.92	$27,402.41
Asset Seizure - Federal	$2.10	$0.00	$359.98
County Fire Contribution	$0.00	$70.01	$3,946.07
School Crossing Guard	$4,424.66	$1,581.84	$14,613.23
Police Donations	$585.07	$220.07	$1,698.96
Asset Seizure - State	$2.33	$0.00	$398.32
Police Education Training	$2,711.05	$0.00	$6,262.23
Economic Development Corp	$351,085.72	$137,766.80	$1,168,952.16
Court Technology	$10,918.55	$14,086.23	$21,604.71
Court Building Security	$9,222.02	$2,500.00	$733.91
Hotel / Motel Tax	$146,448.62	$0.00	$374,630.14
Debt Service	$598,641.77	$473,912.49	$0.03
WCCPD	$438,569.27	$699,268.04	$428,233.85
Capital Projects – Streets	$345,241.80	$541,483.10	$44,071.45
Public, Education & Government	$10,332.83	$0.00	$0.00
2019 Series A	$39,087.09	$1,141,724.86	6,200,492.08
2019 series B	$27,829.38	$593,444.71	1,341,370.24
Pooled Cash			**$2,385,322.56**
Total Cash			**$12,728,285.23**

Monthly Financial Report (MFR) as of
May 31, 2020

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Treasurer's Report

Bank Account Summary

Sales Tax Graphs
- Total City of Windcrest Sales Tax
- City of Windcrest Sales Tax - SA Annexation
- Sales tax associated with the SA Annexation

General Fund:
- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Garbage Fund:
- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Economic Development Corporation:
- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Hotel Motel Fund:
- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Debt Service Fund:
- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Windcrest Crime Control & Prevention District Fund:
- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Capital Projects Street Fund:
- Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series A Fund:
- Balance Sheet, Financial Statement Summary and Financial Statement Summary

2019 Series B Fund:
- Balance Sheet, Financial Statement Summary and Financial Statement Summary

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	$	360
County Fire Contribution	$	-
School Crossing Guard	$	14,613
Police Donations	$	1,699
Asset Seizure Fund - State	$	398
Police Education Training Fund	$	6,262
Court Technology Fund	$	21,605
Court Building Security Fund	$	734

May 31, 2020

5/31/2020

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for May 2020
This report covers 66.67% of the current fiscal year. If you would like additional detail to support the report, it is available at the City Manager's office.

	Current Month	Prior Year	Current Y.T.D.	Prior Y.T.D.	Y.T.D. % to Budget
General Fund:					
Income (1)	$ 445,801	$ 434,880	$ 4,914,162	$ 4,617,887	63.46%
Expenditures (2)	$ 586,153	$ 626,530	$ 4,437,470	$ 4,952,648	60.38%
Net	$ (140,352)	$ (191,649)	$ 476,692	$ (334,761)	
Garbage Fund:					
Income	$ (1,818)	$ 59,450	$ 983,876	$ 1,097,754	75.49%
Expenditures	$ 599	$ 88,901	$ 563,172	$ 910,525	44.64%
	$ (2,417)	$ (29,451)	$ 420,704	$ 187,229	
Debt Service Fund:					
Income	$ 72,867	$ -	$ 598,642	$ -	
Transfers In	$ -	$ -	$ -	$ -	
Expenditures	$ -	$ -	$ 473,912	$ -	
Net	$ 72,867	$ -	$ 124,729	$ -	
Capital Projects Fund:					
Income	$ 76,411	$ 61,237	$ 345,242	$ 316,863	
Expenditures	$ 5,116	$ 14,098	$ 541,483	$ 40,669	
Transfers Out	$ -	$ -			
Net	$ 71,295	$ 47,139	$ (196,241)	$ 276,194	
2019 Series A					
Income	$ 47	$ -	$ 39,087	$ -	
Expenditures	$ 8,452	$ -	$ 1,141,725	$ -	
Transfers Out	$ -	$ -	$ -	$ -	
Net	$ (8,404)	$ -	$ (1,102,638)	$ -	
2019 Series B					
Income	$ 10	$ -	$ 27,829	$ -	
Expenditures	$ 569,638	$ -	$ 593,445	$ -	
Transfers Out	$ -	$ -	$ -	$ -	
Net	$ (569,628)	$ -	$ (565,615)	$ -	
Total Funds:					
Income	$ 593,318	$ 555,568	$ 6,908,838	$ 6,032,504	
Expenditures	$ 1,169,958	$ 729,528	$ 7,751,207	$ 5,903,842	
Transfers In / (Out)	$ -	$ -	$ -	$ -	
Net All Funds	$ (576,640)	$ (173,961)	$ (842,369)	$ 128,662	
Sales Tax Collections (Actual Received):					
Crime Control District	$ 76,348	$ 74,351	$ 591,084	$ 517,714	
EDC	$ 76,408	$ 74,435	$ 596,725	$ 518,247	
General Fund	$ 305,632	$ 297,741	$ 2,454,695	$ 2,072,986	
Ad Valorem Tax Offset	$ 76,408	$ 74,435	$ 596,725	$ 518,247	
For Street Maintenance	$ 76,408	$ 74,435	$ 596,725	$ 518,247	
Net Sales Tax	**$ 611,204**	**$ 595,397**	**$ 4,835,955**	**$ 4,145,439**	
Annexed Area to S.A.	$ (131,713)	$ (113,773)	$ (1,021,326)	$ (900,034)	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Donald Hakala/Rafael Castillo Jr.

Finance Director City Manager

CITY OF WINDCREST FINANCE SUMMARY
For the Period Ending May 2020

		Account	Interest Rate
Frost Bank Accounts:			
Pooled Checking	$	2,385,323	0.01%
General Fund Money Market	$	556,073	0.01%
General Fund Development Escrow	$	-	
General Fund Certificate of Deposit	$	25,000	1.60%
Garbage Fund Checking	$	26,493	0.01%
Garbage Fund Money Market	$	477	0.01%
Debt Service Fund	$	0	0.01%
Capital Projects Street Fund	$	24,929	0.01%
Hotel/Motel Occupancy Tax Fund	$	374,630	0.01%
Windcrest Crime Control & Prevention Dist. Fund	$	428,234	0.01%
Economic Development Corporation (Includes multiple accts.)	$	1,168,952	0.01%
Asset Forfeiture/Seizure Savings (Federal)	$	360	0.01%
County Fire Contribution Savings	$	-	0.01%
School Crossing Guard Savings	$	14,613	0.01%
Police Donation Savings	$	1,699	0.01%
Asset Forfeiture/Seizure Savings (State)	$	398	0.01%
Police Education/Training Savings	$	6,262	0.01%
Municipal Court Technology Fund	$	21,605	0.01%
Municipal Court Building Security Fund	$	734	0.01%
2019 Series A	$	6,200,492	0.01%
2019 Series B	$	1,341,370	0.01%
Total - Frost National Bank	**$**	**12,577,645**	
INVESTMENTS:			
Texpool (breakout by fund on following page)	$	139,810	0.2685%
Texpool for Streets	$	10,830	0.2685%
Total TexPool	**$**	**150,640**	
TOTAL ALL FUNDS	**$**	**12,728,285**	

Texpool Breakout by Fund

Fund #	Fund Name	Balance 5/31/2020
1	General Fund	127,119.91
2	Garbage	432.15
17	Debt Service	-
19	Capital Project Street	8,312.08
13	Economic Dev. Fund	-
5	County Fire Contribution	3,946.07
9	Asset Seizure Fund - State	-
	Total	139,810.21

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
01-1100	CASH - FROST OPERATING	0.00
01-1102	CLAIM ON CASH	1,365,481.68
01-1105	SAVINGS	556,072.99
01-1110	PETTY CASH	1,500.00
01-1111	STORE PETTY CASH	100.00
01-1112	VISA CARDS-PETTY CASH	0.00
01-1113	POOL PETTY CASH	0.00
01-1116	INVESTMENT/CERT DEPOSIT	0.00
01-1120	CERT. OF DEPOSIT-RESTRICTED	25,000.00
01-1125	INVESTMENT/TEXPOOL	127,119.91
01-1126	FROST ESCROW	0.00
01-1127	IBC BANK ESCROW	0.00
01-1128	EXPENSE CARD	6,476.81
01-1129	EXPENCE CARD A	806.07
01-1130	EXPENCE CARD B	48.12
01-1131	EXPENCE CARD C	800.75
01-1132	EXPENCE CARD D	750.00
01-1133	EXPENCE CARD E	579.79
01-1134	EXPENCE CARD F	953.97
01-1135	EXPENCE TRAVEL CARD 1	241.70
01-1136	EXPENCE TRAVEL CARD 2	9.76
01-1137	EXPENCE TRAVEL CARD 3	629.56
01-1138	EXPENCE TRAVEL CARD 4	318.45
01-1201	PREPAID INSURANCE	0.00
01-1204	PREPAID SALES TAX	0.00
01-1205	PREPAID EMS SERVICE	0.00
01-1210	PREPAID VOLUNTEER PENSION	0.00
01-1215	PREPAID MAINTENANCE CONTRACTS	0.00
01-1310	DUE FROM GARBAGE FUND	284,672.33
01-1320	DUE FROM ASSET FORF/SEIZ	0.00
01-1325	DUE FROM S C G FUND	0.00
01-1330	DUE FROM COUNTY FIRE CONT	0.00
01-1335	DUE FROM DARE PROGRAM FN	0.00
01-1340	DUE FROM POLICE DONATION ACCT	0.00
01-1345	DUE FROM ASSET SEIZ/STATE	0.00
01-1350	DUE FROM POLICE TRAINING FUND	0.00
01-1351	DUE FROM ROOSEVELT SCHOLARSHIP	0.00
01-1353	DUE FROM COURT TECH. FUND	0.00
01-1354	DUE FROM COURT BLDG. SEC. FUND	0.00
01-1355	DUE FROM EDC	145,000.00
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	0.00
01-1357	DUE FROM TX TAX NOTES 2002 FUN	0.00
01-1380	DUE FROM WCCPD	0.00
01-1381	DUE FROM TX TAX NOTES 2005	0.00
01-1383	DUE FROM HRA	0.00
01-1501	A/R-ADVALOREM TAXES	53,054.18
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	(274,536.04)
01-1505	ALLOW FOR DOUBTFUL ACCTS	(7,958.13)

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
01-1510	A/R-SALES TAX	(0.96)		
01-1515	A/R-LIQUOR TAX	0.00		
01-1562	A/R - GRANT FUNDS	0.00		
01-1601	A/R-MISC FEES	6,798.10		
01-1602	A/R WARRANTS - CITY PORTION	549,072.08		
01-1605	A/R-FRANCHISE	0.00		
01-1608	A/R - UNAPPLIED CREDITS	0.00		
01-1620	A/R-WATER DISTRICT #10	0.00		
01-1635	A/R-MISC. II	0.00		
01-1636	A/R POST OFFICE PETTY CASH	200.00		
			2,843,191.12	
	TOTAL ASSETS			2,843,191.12
LIABILITIES				
01-2200	WAGES PAYABLE	0.00		
01-2205	FED WITHHOLDING	0.00		
01-2210	FICA PAYABLE - EMPLOYER	0.00		
01-2215	FICA PAYABLE - EMPLOYEE	0.00		
01-2220	MEDICARE PAYABLE EMPLOYER	0.00		
01-2225	MEDICARE PAYABLE EMPLOYEE	0.00		
01-2230	TMRS PAYABLE	16,887.64		
01-2235	TWC TAXES PAYABLE	0.00		
01-2240	TRUSTEE PAYABLE	0.00		
01-2242	SEC 457B DEF.COMP. PAYABLE	3,474.24		
01-2245	LIFE INSURANCE PAYABLE	54.78		
01-2246	SHORT TERM DISABILITY	1,800.21		
01-2248	LEGALSHIELD VOL DED	0.00		
01-2250	SUPPLEMENTAL INSURANCE	7,779.33		
01-2251	DEPENDENT DENTAL INSURANCE	(4,240.32)		
01-2252	DEPENDENT VISION INSURANCE	6.98		
01-2255	DEP HLTH/OPT LIFE PAYABLE	(3,795.27)		
01-2256	A/P FSA Med Ded	(3,291.04)		
01-2257	A/P FSA DEP DED	0.00		
01-2258	DUE TO EWALD TRACTOR	0.00		
01-2259	A/P MISC DED	0.00		
01-2310	DUE TO GARBAGE FUND	0.00		
01-2320	DUE TO ASSET FORF/SEIZ FN	0.00		
01-2325	DUE TO S.C.G. FUND	144.70		
01-2330	DUE TO COUNTY FIRE CONTRI	0.00		
01-2335	DUE TO DARE PROGRAM FUND	0.00		
01-2340	DUE TO POLICE DONATION FUND	0.00		
01-2345	DUE TO ASSET SEIZURE/STAT	0.00		
01-2350	DUE TO POLICE TRAINING FUND	0.00		
01-2351	DUE TO ROOSEVELT SCHOLARSHIP	0.00		
01-2353	DUE TO COURT TECHNOLOGY FUND	0.00		
01-2354	DUE TO COURT BLDG SECURITY FUN	0.00		
01-2355	DUE TO EDC FUND	0.00		
01-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00		

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2357	DUE TO TEXAS TAX NOTE FUND	0.00
01-2358	DUE TO WCC&PD FUND	0.00
01-2400	A/P PENDING	2,864.96
01-2401	A/P-GENERAL FUND	0.00
01-2402	A/P-COMP TO VICTIMS(CVC)	375.41
01-2403	A/P-REHABILITATION(CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE(CJP)	10.00
01-2405	A/P-PERSONNEL TRAIN(JCPT)	50.07
01-2406	A/P-MANAGEMENT(LEMI)	0.00
01-2407	A/P-OFFICIERS ADM(LEOA)	0.00
01-2408	A/P-GENERAL REVENUE (GR)	0.00
01-2409	A/P-LIAB INS (OCL)	0.00
01-2410	A/P-SALES TAX	2,415.21
01-2411	BOND ESCROW (COURT)	18,945.00
01-2412	A/P-CONTINUING ED(LEOCE)	0.00
01-2413	A/P TIME PAYMENT	47.15
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00
01-2415	A/P FUGITIVE APPREHENSION (FA)	15.00
01-2416	A/P CONSOLIDATED CRT COST(CCC)	16,607.05
01-2417	A/P JUVENILE CRIME(JCD)	10.01
01-2418	A/P FTA FEE (FTA)	1,082.51
01-2420	DEPOSITS-CONTRACTORS	0.00
01-2421	A/P-RESTITUTION	0.00
01-2422	DEPOSITS-VEHICLE STORAGE	3,819.38
01-2423	AP-CHILD SAFETY SEAT & BELT	326.80
01-2424	A/P CORRECTIONAL MGMT (CMI)	10.01
01-2425	DEPOSITS-CIVIC CENTER	2,810.00
01-2426	A/P INDIGENT DEFENSE FEE	343.32
01-2427	DEPOSITS - TACO CABANA	0.00
01-2428	A/P - MUNI SVC BUREAU	0.00
01-2429	A/P - STATE TRAFFIC FEES	7,433.06
01-2430	BOND REFUNDS (COURT)	3,805.00
01-2431	A/P - STATE JURY FEE (SJRF)	698.70
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)	937.23
01-2436	A/P-LINEBARGER COURT COLLECTIO	(5,352.58)
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	4.45
01-2438	BONDS APPLIED (COURT)	0.00
01-2440	FROST BANK ESCROW FUNDS	0.00
01-2449	A/P CAPITAL LEASE	0.00
01-2450	A/P LEASE	0.00
01-2451	A/P SALES TAX PAYBACK	0.00
01-2455	A/P VFFP	0.00
01-2470	ACCRUED COMPENSATED ABSENCES	0.00
01-2471	PENDING PRIOR PERIOD AJE	(0.07)
01-2475	ENCUMBRANCES	0.00
01-2476	RESERVE FOR ENCUMBRANCES	0.00
01-2477	PRIOR YEAR ENCUMBRANCES	0.00
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	0.00

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
01-2501	DEFERRED REVENUE-TAXES	45,096.05		
01-2502	DEFERRED REVENUE - OTHER	0.00		
01-2503	DEFERRED REVENUE - WARRANTS	274,536.04		
	TOTAL LIABILITIES		395,711.01	
EQUITY				
01-3201	FUND BALANCE	1,970,787.96		
01-3202	FUND BALANCE-RESTRICTED	0.00		
01-3205	FOR ECONOMIC IMPACT	0.00		
01-3207	FOR CASHFLOW	0.00		
01-3209	FOR EMERGENCY CONTINGENCY	0.00		
01-3213	FOR STREET MAINTENANCE	0.00		
01-3214	FOR STREET SWEEPER	0.00		
	TOTAL BEGINNING EQUITY	1,970,787.96		
	TOTAL REVENUE	4,914,162.49		
	TOTAL EXPENSES	4,437,470.34		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	476,692.15		
	TOTAL EQUITY & FUND BALANCE		2,447,480.11	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,843,191.12

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	7,744,046	7,744,046	445,801.05	4,914,162.49	4,727,066.08	0.00	63.46	2,829,883.15
TOTAL REVENUES	7,744,046	7,744,046	445,801.05	4,914,162.49	4,727,066.08	0.00	63.46	2,829,883.15
EXPENDITURE SUMMARY								
01-ADMINISTRATION								
SALARIES & BENEFITS	241,613	241,613	20,221.79	144,083.80	128,336.08	0.00	59.63	97,529.30
OTHER EXPENSES	84,800	84,800	26,104.75	76,651.04	81,634.57	0.00	90.39	8,148.96
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	326,413	326,413	46,326.54	220,734.84	209,970.65	0.00	67.62	105,678.26
02-POLICE DEPARTMENT								
SALARIES & BENEFITS	2,211,860	2,115,668	144,586.58	1,356,537.18	1,409,031.30	0.00	64.12	759,131.01
OTHER EXPENSES	125,800	175,800	13,857.29	61,957.86	74,773.22	164.98	35.34	113,677.16
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	2,337,660	2,291,468	158,443.87	1,418,495.04	1,483,804.52	164.98	61.91	872,808.17
03-FIRE DEPARTMENT								
SALARIES & BENEFITS	224,398	404,623	22,258.76	144,227.31	119,663.33	0.00	35.64	260,395.72
OTHER EXPENSES	227,500	227,500	6,897.35	156,071.62	64,377.61	25,085.37	79.63	46,343.01
CAPITAL EXPENSES	0	14,838	0.00	0.00	0.00	0.00	0.00	14,838.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	451,898	646,961	29,156.11	300,298.93	184,040.94	25,085.37	50.29	321,576.73
04-SPECIAL SERVICES								
SALARIES & BENEFITS	83,787	83,787	4,616.00	31,412.07	21,378.33	0.00	37.49	52,374.53
OTHER EXPENSES	140,200	140,200	4,392.01	76,961.82	89,746.17	0.00	54.89	63,238.18
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	223,987	223,987	9,008.01	108,373.89	111,124.50	0.00	48.38	115,612.71
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-PARKS & RECREATION								
SALARIES & BENEFITS	0	0	1,000.00	1,000.00	0.00	0.00	0.00	(1,000.00)
OTHER EXPENSES	161,000	161,000	11,386.99	62,803.03	86,243.27	0.00	39.01	98,196.97
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	161,000	161,000	12,386.99	63,803.03	86,243.27	0.00	39.63	97,196.97
07-FLEET MECHANIC								
SALARIES & BENEFITS	64,860	64,860	5,016.99	40,724.93	44,121.02	0.00	62.79	24,134.92
OTHER EXPENSES	110,450	110,450	2,036.59	49,808.24	69,057.23	65.55	45.16	60,576.21
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	175,310	175,310	7,053.58	90,533.17	113,178.25	65.55	51.68	84,711.13
08-COURT								
SALARIES & BENEFITS	355,207	355,207	27,084.43	224,096.58	201,513.24	0.00	63.09	131,110.17
OTHER EXPENSES	37,150	37,150	1,775.66	13,073.61	15,094.50	0.00	35.19	24,076.39
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	392,357	392,357	28,860.09	237,170.19	216,607.74	0.00	60.45	155,186.56
DEPT 09								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT 09	0	0	0.00	0.00	0.00	0.00	0.00	0.00
10-FACILITY DIVISION								
OTHER EXPENSES	222,000	222,000	10,025.08	78,351.68	163,867.77	4,632.86	37.38	139,015.46
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	222,000	222,000	10,025.08	78,351.68	163,867.77	4,632.86	37.38	139,015.46
11-CIVIC CENTER								
SALARIES & BENEFITS	146,104	146,104	11,171.46	66,081.21	71,969.01	0.00	45.23	80,022.80
OTHER EXPENSES	60,000	60,000	0.00	35,523.68	28,313.07	2,145.94	62.78	22,330.38
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	206,104	206,104	11,171.46	101,604.89	100,282.08	2,145.94	50.34	102,353.18
14-CONTRACT SERVICES								
OTHER EXPENSES	443,046	443,046	60,049.49	422,766.31	386,684.38	1,235.00	95.70	19,044.59
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	443,046	443,046	60,049.49	422,766.31	386,684.38	1,235.00	95.70	19,044.59
15-TECH SUPPORT								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	360,500	360,500	26,963.45	181,182.24	267,187.65	11,369.72	53.41	167,948.04
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	360,500	360,500	26,963.45	181,182.24	267,187.65	11,369.72	53.41	167,948.04

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
16-PUBLIC WORKS								
SALARIES & BENEFITS	524,217	524,217	37,271.82	348,372.14	405,397.51	0.00	66.46	175,844.68
OTHER EXPENSES	95,000	95,000	53,132.55	101,651.80	81,350.14	0.00	107.00	(6,651.80)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	619,217	619,217	90,404.37	450,023.94	486,747.65	0.00	72.68	169,192.88
17-ANIMAL CONTROL								
SALARIES & BENEFITS	115,061	115,061	9,943.37	72,284.84	78,557.70	0.00	62.82	42,776.23
OTHER EXPENSES	58,800	58,800	1,757.00	25,259.85	16,510.40	0.00	42.96	33,540.15
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	173,861	173,861	11,700.37	97,544.69	95,068.10	0.00	56.10	76,316.38
18-WCCPD								
SALARIES & BENEFITS	0	0	1,000.00	1,000.00	0.00	0.00	0.00	(1,000.00)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 18-WCCPD	0	0	1,000.00	1,000.00	0.00	0.00	0.00	(1,000.00)
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	65,159	65,159	6,837.80	44,838.74	47,248.35	0.00	68.81	20,320.38
OTHER EXPENSES	2,385	2,385	0.00	428.30	179.99	0.00	17.96	1,956.70
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	67,544	67,544	6,837.80	45,267.04	47,428.34	0.00	67.02	22,277.08
20-FINANCE								
SALARIES & BENEFITS	308,621	308,621	25,173.92	196,132.36	201,008.15	0.00	63.55	112,488.38
OTHER EXPENSES	38,250	38,250	98.49	23,920.16	22,262.33	0.00	62.54	14,329.84
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	346,871	346,871	25,272.41	220,052.52	223,270.48	0.00	63.44	126,818.22
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
23-DEPT								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 23-DEPT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
25-CITY MANAGEMENT								
SALARIES & BENEFITS	187,529	187,529	14,317.40	117,817.36	118,015.03	0.00	62.83	69,711.23
OTHER EXPENSES	10,550	10,550	14.00	6,908.18	4,461.00	0.00	65.48	3,641.82
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	198,079	198,079	14,331.40	124,725.54	122,476.03	0.00	62.97	73,353.05

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
26-POOL								
SALARIES & BENEFITS	101,261	101,261	1,771.37	2,186.61	5,838.18	0.00	2.16	99,074.36
OTHER EXPENSES	45,800	45,800	537.24	4,039.36	14,189.77	0.00	8.82	41,760.64
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	147,061	147,061	2,308.61	6,225.97	20,027.95	0.00	4.23	140,835.00
27-POST OFFICE								
SALARIES & BENEFITS	51,676	51,676	2,424.84	26,561.78	33,182.10	0.00	51.40	25,114.63
OTHER EXPENSES	21,800	21,800	16,186.53	23,336.38	3,067.60	0.00	107.05	(1,536.38)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	73,476	73,476	18,611.37	49,898.16	36,249.70	0.00	67.91	23,578.25
28-HUMAN RESOUCES								
OTHER EXPENSES	131,000	131,000	4,685.50	61,724.49	79,894.44	4,615.50	50.64	64,660.01
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	131,000	131,000	4,685.50	61,724.49	79,894.44	4,615.50	50.64	64,660.01
29-MERIT INCREASES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 29-MERIT INCREASES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
30-CAPITAL								
OTHER EXPENSES	0	0	0.00	0.00	24,953.11	0.00	0.00	0.00
CAPITAL EXPENSES	224,212	224,212	11,556.94	157,693.78	416,307.27	0.00	70.33	66,518.31
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	224,212	224,212	11,556.94	157,693.78	441,260.38	0.00	70.33	66,518.31
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	7,281,595	7,430,466	586,153.44	4,437,470.34	4,875,414.82	49,314.92	60.38	2,943,680.98
REVENUE OVER/(UNDER) EXPENDITURES	462,451	313,579 (	140,352.39)	476,692.15 (	148,348.74) (	49,314.92)	136.29 (	113,797.83)

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4101 ADVALOREM TAX CURRENT	2,473,069	2,473,069	(34,282.98)	2,310,349.31	2,047,772.03	0.00	93.42	162,719.69
01-4105 ADVALOREM TAX DELINQUENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4106 STREET FUND TRANSFER	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	2,524,118	2,524,118	305,632.42	1,380,019.65	1,262,058.95	0.00	54.67	1,144,098.35
01-4116 SALES TX-AD VALOREM TX OFFSET	631,030	631,030	76,408.10	345,005.00	315,514.73	0.00	54.67	286,025.00
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	250,000	250,000	0.00	0.00	0.00	0.00	0.00	250,000.00
01-4119 HOTEL OCC.TAX F. TRSFR CAPITAL	20,000	20,000	0.00	0.00	0.00	0.00	0.00	20,000.00
01-4120 MIXED BEVERAGE GROSS RECEIPTS	26,000	26,000	0.00	15,474.71	15,138.06	0.00	59.52	10,525.29
01-4121 HOTEL OCC. TAX SPECIAL EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4201 CPS ENERGY FRANCHISE FEES	496,095	496,095	0.00	144,149.75	243,757.04	0.00	29.06	351,945.08
01-4205 AT&T TELECOM FRANCHISE FEES	30,000	30,000	2,870.71	27,805.54	23,600.10	0.00	92.69	2,194.46
01-4210 TIME WARNER CABLE & TEL FEES	35,000	35,000	17,533.95	57,230.47	59,706.11	0.00	163.52	(22,230.47)
01-4211 TWC - PEG Fee 1%	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4215 OTHER TELECOM FEES	2,000	2,000	964.32	2,337.64	1,874.06	0.00	116.88	(337.64)
01-4230 FRANCHISE FEES -WATER	2,600	2,600	0.00	0.00	0.00	0.00	0.00	2,600.00
01-4301 INTEREST	33,780	33,780	87.41	17,257.06	23,697.28	0.00	51.09	16,522.94
01-4302 FRANCHISE FEE- SANITATION	1,125	1,125	29.62	108.23	496.64	0.00	9.62	1,016.77
01-4310 COURT FINES	563,896	563,896	25,466.76	376,887.06	314,689.73	0.00	66.84	187,009.10
01-4320 WINDCREST GIFT SHOP	0	0	0.00	0.00	479.30	0.00	0.00	0.00
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	27,000	27,000	0.00	0.00	0.00	0.00	0.00	27,000.00
01-4402 SWIMMING POOL CONCESSIONS	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-4403 SWIMMING POOL B-PARTIES	3,000	3,000	0.00	0.00	0.00	0.00	0.00	3,000.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	5,520	5,520	340.00	2,605.00	3,010.00	0.00	47.19	2,915.00
01-4409 BUILDING PERMIT FEES	210,000	210,000	10,970.63	76,792.18	151,480.05	0.00	36.57	133,207.82
01-4410 FOOD PERMIT FEES	26,463	26,463	0.00	16,462.50	14,700.00	0.00	62.21	10,000.15
01-4420 LIQUOR LICENSE FEES	2,100	2,100	0.00	2,737.50	2,197.50	0.00	130.36	(637.50)
01-4425 VEHICLE STORAGE FEES	18,000	18,000	0.00	0.00	1,080.00	0.00	0.00	18,000.00
01-4430 CIVIC CENTER FEES	28,000	28,000	0.00	12,065.00	19,645.00	0.00	43.09	15,935.00
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	5.00	125.00	250.00	0.00	27.78	325.00
01-4440 MISCELLANEOUS FEES	2,000	2,000	12.00	1,948.95	1,343.40	0.00	97.45	51.05
01-4441 ALARM & PERMIT FEES	4,500	4,500	150.00	2,800.00	2,000.00	0.00	62.22	1,700.00
01-4442 PLATTING/ZONING/VAR FEES	300	300	0.00	0.00	35.00	0.00	0.00	300.00
01-4444 FOOD HANDLER TRAINING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	0.00	12,499.98	16,666.64	0.00	50.00	12,500.02
01-4451 EDC REIMBURSEMENT	0	0	10,000.00	20,000.00	0.00	0.00	0.00	(20,000.00)
01-4455 WCCPD REIMBURSEMENT	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
01-4460 MISCELLANEOUS INCOME	60,000	60,000	0.00	19,154.96	46,984.18	0.00	31.92	40,845.04
01-4461 WORKER'S COMP	12,000	12,000	0.00	0.00	556.92	0.00	0.00	12,000.00
01-4462 DONATIONS FD	0	0	25,446.44	25,446.44	0.00	0.00	0.00	(25,446.44)
01-4463 DONATIONS SPECIAL EVENTS	0	0	0.00	1,122.20	0.00	0.00	0.00	(1,122.20)
01-4470 LEASE OF LAND	50,000	50,000	4,166.67	33,333.36	33,333.36	0.00	66.67	16,666.64
01-4471 LEASE OF BUILDING SPACE	0	0	0.00	1,200.00	0.00	0.00	0.00	(1,200.00)
01-4475 INCOME - BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00

01 -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
01-4500 COURT TECHNOLOGY TRANS IN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4501 GARBAGE FUND ADMIN TRANSFER	125,000	125,000	0.00	0.00	125,000.00	0.00	0.00	125,000.00
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	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4505 GARBAGE FUND TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4507 GRANT PROCEEDS CJD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4508 GRANT PROCEEDS - AACOG	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4509 GRANT PROCEEDS-TP&W	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4510 GRANT PROCEEDS-TCFP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4511 GRANT PROCEEDS-DOJ	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4512 GRANT PROCEEDS - TXDOT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4513 GRANT PROCEEDS WFD	0	0	0.00	9,245.00	0.00	0.00	0.00	(9,245.00)
01-4548 TRANSFER FROM FUNF 03	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4549 PROCEEDS SALES OF FIXED ASSETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4550 CAPITAL LEASE	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	7,744,046	7,744,046	445,801.05	4,914,162.49	4,727,066.08	0.00	63.46	2,829,883.15

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	173,943	173,943	14,295.61	105,553.13	79,003.08	0.00	60.68	68,390.07
01-501-011 ADMIN.LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-014 STIPEND	0	0	0.00	0.00	3,474.23	0.00	0.00	0.00
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	600	600	46.16	392.36	380.82	0.00	65.39	207.64
01-501-018 ADMIN.EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-020 ADMIN. OVERTIME	2,700	2,700	0.00	973.29	368.94	0.00	36.05	1,726.71
01-501-030 SOCIAL SECURITY	13,513	13,513	1,022.06	7,780.99	6,245.37	0.00	57.58	5,732.21
01-501-040 HEALTH INSURANCE	35,738	35,738	2,785.76	18,829.22	15,041.96	0.00	52.69	16,908.49
01-501-045 INSURANCE - BCWID	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-050 RETIREMENT	13,663	13,663	1,072.04	8,240.88	6,569.94	0.00	60.31	5,422.47
01-501-060 WORKERS' COMPENSATION	808	808	1,000.00	1,807.64	1,000.00	0.00	223.82	(1,000.00)
01-501-070 UNEMPLOYMENT COMPENSATION	648	648	0.16	506.29	8.24	0.00	78.13	141.71
01-501-080 CONTRACT LABOR	0	0	0.00	0.00	16,243.50	0.00	0.00	0.00
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	241,613	241,613	20,221.79	144,083.80	128,336.08	0.00	59.63	97,529.30
OTHER EXPENSES								
01-501-120 DUES & SUBSCRIPTIONS	0	0	453.60	544.29	0.00	0.00	0.00	(544.29)
01-501-130 BONDS & TRAINING	6,000	6,000	530.00	3,249.08	810.73	0.00	54.15	2,750.92
01-501-151 Contract Svc - Inspections	60,000	60,000	24,640.00	64,030.00	50,118.00	0.00	106.72	(4,030.00)
01-501-420 OFFICE SUPPLIES	4,500	4,500	481.15	2,992.87	2,679.30	0.00	66.51	1,507.13
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	13,000	13,000	0.00	4,585.00	27,026.54	0.00	35.27	8,415.00
01-501-500 GENERAL/GIFT SHOP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-590 POSTAGE	300	300	0.00	249.80	0.00	0.00	83.27	50.20
01-501-600 OFFICE EQUIPMENT & MAINT	1,000	1,000	0.00	1,000.00	1,000.00	0.00	100.00	0.00
01-501-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	84,800	84,800	26,104.75	76,651.04	81,634.57	0.00	90.39	8,148.96
CAPITAL EXPENSES								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-501-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	326,413	326,413	46,326.54	220,734.84	209,970.65	0.00	67.62	105,678.26

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-POLICE DEPARTMENT								
SALARIES & BENEFITS								
01-502-010 POLICE SALARIES	1,188,200	1,115,459	97,987.51	856,061.92	842,210.18	0.00	76.75	259,396.97
01-502-011 POLICE LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-012 CIVILIAN SALARIES	229,278	229,278	6,273.61	52,425.41	70,497.02	0.00	22.87	176,852.59
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	9,600	9,600	346.16	2,942.36	2,855.82	0.00	30.65	6,657.64
01-502-015 POL INCENTIVE PAY-BILING & S	12,300	12,000	461.11	4,249.19	4,410.40	0.00	35.41	7,750.81
01-502-016 CIV.INCENTIVE PAY-BILING & S	2,400	2,400	64.24	543.47	590.24	0.00	22.64	1,856.53
01-502-017 POLICE SALARIES-CERTIFICATIO	10,000	9,250	577.00	5,977.72	6,237.37	0.00	64.62	3,272.28
01-502-018 POLICE EDUCATION PAY	2,000	2,000	161.56	1,292.48	778.95	0.00	64.62	707.52
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	90,000	90,000	959.57	32,047.27	42,374.79	0.00	35.61	57,952.73
01-502-021 7K HOURS	40,000	40,000	2,843.73	30,956.13	32,634.00	0.00	77.39	9,043.87
01-502-022 CIVILIAN OVERTIME	30,000	30,000	0.00	5,562.21	11,385.77	0.00	18.54	24,437.79
01-502-023 POL INCENTIVE PAY - SDP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-025 STIPEND (CIVILIAN & POLICE)	0	0	0.00	0.00	36,131.97	0.00	0.00	0.00
01-502-026 HAZARDOUS DUTY PAY	12,600	10,740	650.88	7,085.55	7,292.99	0.00	65.97	3,654.45
01-502-030 SOCIAL SECURITY	119,820	114,033	7,807.00	72,620.35	72,123.97	0.00	63.68	41,412.61
01-502-030CSOCIAL SECURITY CIVILIAN	14,537	14,537	483.93	4,611.16	6,598.37	0.00	31.72	9,925.84
01-502-040 HEALTH INSURANCE	253,825	244,923	16,734.92	126,380.73	140,009.57	0.00	51.60	118,542.48
01-502-050 RETIREMENT	106,452	100,600	7,761.29	73,118.51	75,990.43	0.00	72.68	27,481.88
01-502-050CRETIREMENT CIVILIAN	14,699	14,699	474.07	4,552.06	6,860.43	0.00	30.97	10,146.94
01-502-060 WORKERS' COMPENSATION	71,613	71,613	1,000.00	71,968.43	50,000.00	0.00	100.50	(355.69)
01-502-070 UNEMPLOYMENT COMPENSATION	4,536	4,536	0.00	4,142.23	49.03	0.00	91.32	393.77
01-502-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-096 EXEMPT VACATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	2,211,860	2,115,668	144,586.58	1,356,537.18	1,409,031.30	0.00	64.12	759,131.01
OTHER EXPENSES								
01-502-120 DUES & SUBSCRIPTIONS	500	500	475.30	700.30	289.11	0.00	140.06	(200.30)
01-502-130 BONDS & TRAINING	7,500	7,500	0.00	787.86	4,186.56	0.00	10.50	6,712.14
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	0.00	267.00	0.00	0.00	2,500.00
01-502-420 OFFICE SUPPLIES	5,000	5,000	102.75	1,540.10	4,275.87	0.00	30.80	3,459.90
01-502-430 MISCELLANEOUS SUPPLIES	1,000	51,000	396.74	1,763.29	8,576.16	0.00	3.46	49,236.71
01-502-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-432 MOBILE DATA/PHONE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-433 PD IT SOFTWARE HARDWARE & SU	14,000	14,000	0.00	2,589.80	4,968.71	0.00	18.50	11,410.20
01-502-450 LAB FEES/CRIME SCENE SUPP	13,500	13,500	450.00	450.00	4,202.25	0.00	3.33	13,050.00
01-502-480 UNIFORM ALLOWANCE	20,000	20,000	12,432.50	28,477.29	10,163.71	164.98	143.21	(8,642.27)
01-502-520 BICYCLE PARTS & MAINTENANCE	1,000	1,000	0.00	244.80	321.25	0.00	24.48	755.20
01-502-540 VEHICLE FUEL	60,000	60,000	0.00	25,390.82	34,829.57	0.00	42.32	34,609.18
01-502-550 PRISONER EXPENSE	300	300	0.00	0.00	2,626.50	0.00	0.00	300.00
01-502-590 POSTAGE	500	500	0.00	13.60	66.53	0.00	2.72	486.40
01-502-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	125,800	175,800	13,857.29	61,957.86	74,773.22	164.98	35.34	113,677.16

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
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
OTHER INCOME/EXPENSES								
01-502-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	2,337,660	2,291,468	158,443.87	1,418,495.04	1,483,804.52	164.98	61.91	872,808.17

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
03-FIRE DEPARTMENT								
SALARIES & BENEFITS								
01-503-010 FIRE DEPT. SALARIES	146,178	257,639	17,249.21	105,077.99	74,819.99	0.00	40.79	152,560.61
01-503-011 FIRE DEPT. LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-012 STIPEND	0	0	0.00	0.00	3,474.22	0.00	0.00	0.00
01-503-015 FIRE INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-020 FIRE OVERTIME	5,500	25,843	0.00	878.35	178.98	0.00	3.40	24,964.65
01-503-030 SOCIAL SECURITY	11,603	21,686	1,270.44	7,421.81	5,795.39	0.00	34.22	14,264.53
01-503-040 HEALTH INSURANCE	27,005	53,110	1,392.88	12,464.74	10,885.40	0.00	23.47	40,645.60
01-503-050 RETIREMENT	11,732	21,927	1,290.23	8,230.74	6,143.11	0.00	37.54	13,696.52
01-503-060 WORKERS' COMPENSATION	693	2,230	1,000.00	3,126.69	14,840.00	0.00	140.18	(896.20)
01-503-070 UNEMPLOYMENT COMPENSATION	486	987	56.00	594.66	9.76	0.00	60.25	392.34
01-503-080 VOLUNTEER PENSION FUND	21,200	21,200	0.00	6,432.33	3,516.48	0.00	30.34	14,767.67
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	224,398	404,623	22,258.76	144,227.31	119,663.33	0.00	35.64	260,395.72
OTHER EXPENSES								
01-503-130 TRAINING	16,000	16,000	214.25	14,750.05	5,032.38	871.55	97.64	378.40
01-503-140 EMPLOYMENT SCREENING	0	0	0.00	(2,500.00)	3,019.37	0.00	0.00	2,500.00
01-503-150 HAZMAT PROGRAM	300	300	0.00	0.00	0.00	0.00	0.00	300.00
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	3,000	3,000	0.00	0.00	601.80	0.00	0.00	3,000.00
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	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-503-227 RADIO CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-229 RADIO MAINTENANCE	7,500	7,500	0.00	(22.50)	0.00	0.00	0.30-	7,522.50
01-503-396 EOC EQUIPMENT & SUPPLIES	5,000	5,000	372.19	1,974.98	2,855.00	175.00	43.00	2,850.02
01-503-420 OFFICE SUPPLIES	4,500	4,500	111.79	5,217.22	2,076.91	43.00	116.89	(760.22)
01-503-430 SUPPLIES & EQUIPMENT	36,000	36,000	379.32	12,526.55	9,453.77	5,485.91	50.03	17,987.54
01-503-431 EMPLOYEE APPRECIATION LUNCHE	1,200	1,200	358.20	437.20	162.39	0.00	36.43	762.80
01-503-450 MEDICAL SUPPLIES	20,000	20,000	0.00	9,932.32	277.93	5,468.89	77.01	4,598.79
01-503-460 MEDICAL TRAINING	10,000	10,000	0.00	(1,285.00)	3,070.00	0.00	12.85-	11,285.00
01-503-480 UNIFORM ALLOWANCE	16,000	16,000	1,451.92	13,107.66	1,416.58	0.00	81.92	2,892.34
01-503-503 VEHICLE PARTS - FIRE	8,000	8,000	0.00	13,474.21	245.02	325.00	172.49	(5,799.21)
01-503-540 VEHICLE FUEL	16,800	16,800	0.00	11,847.22	6,122.57	0.00	70.52	4,952.78
01-503-590 POSTAGE	200	200	30.06	38.61	15.52	0.00	19.31	161.39
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	30,000	30,000	553.44	21,919.87	17,136.39	11,403.43	111.08	(3,323.30)
01-503-610 DORM - TELEPHONE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-620 DORM - UTILITIES & CABLE	10,000	10,000	913.60	9,363.44	2,366.06	0.00	93.63	636.56
01-503-630 DORM - REPAIRS & MAINT	15,000	15,000	554.92	15,353.35	302.55	0.00	102.36	(353.35)
01-503-700 CONTINGENCIES	0	0	0.00	0.00	0.00	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	5,500	5,500	0.00	2,019.36	0.00	0.00	36.72	3,480.64
01-503-730 ANNUAL PUMP TESTS	2,500	2,500	0.00	0.00	715.00	0.00	0.00	2,500.00
01-503-740 MAINTENANCE CONTRACTS	12,000	12,000	0.00	19,195.65	4,097.00	0.00	159.96	(7,195.65)

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-503-741 EMS MEDICAL DIRECTION	0	0	0.00	5,000.00	0.00	0.00	0.00	(5,000.00)
01-503-750 SCBA TESTS	4,000	4,000	272.41	2,036.18	2,873.22	1,312.59	83.72	651.23
01-503-760 LADDER TESTS	3,000	3,000	1,685.25	1,685.25	2,538.15	0.00	56.18	1,314.75
TOTAL OTHER EXPENSES	227,500	227,500	6,897.35	156,071.62	64,377.61	25,085.37	79.63	46,343.01
CAPITAL EXPENSES								
01-503-800 CAPITAL EXPENDITURES	0	14,838	0.00	0.00	0.00	0.00	0.00	14,838.00
01-503-801 CAPITAL EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-802 CAPITAL FACILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-803 CAPITAL FLEET	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-804 CAPITAL PPE(PERS. PROTECT.EQ	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	14,838	0.00	0.00	0.00	0.00	0.00	14,838.00
OTHER INCOME/EXPENSES								
01-503-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	451,898	646,961	29,156.11	300,298.93	184,040.94	25,085.37	50.29	321,576.73

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-SPECIAL SERVICES								
SALARIES & BENEFITS								
01-504-009 SALARIES	50,773	50,773	2,431.00	13,523.50	9,520.50	0.00	26.64	37,249.30
01-504-010 SALARIES - MAYOR & COUNCIL	14,400	14,400	2,000.00	16,206.00	10,120.00	0.00	112.54	(1,806.00)
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	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-030 SOCIAL SECURITY	5,129	5,129	153.00	1,257.69	1,003.10	0.00	24.52	3,871.48
01-504-040 HEALTH INSURANCE	8,962	8,962	0.00	0.00	21.52	0.00	0.00	8,961.87
01-504-050 RETIREMENT	4,054	4,054	0.00	0.00	0.00	0.00	0.00	4,054.21
01-504-060 WORKERS COMPENSATION	307	307	0.00	306.55	600.00	0.00	100.00	0.00
01-504-070 UNEMPLOYMENT COMP	162	162	32.00	118.33	113.21	0.00	73.04	43.67
01-504-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	83,787	83,787	4,616.00	31,412.07	21,378.33	0.00	37.49	52,374.53
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	2,000	2,000	13.75	1,965.09	814.50	0.00	98.25	34.91
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 OFFICE SUPPLIES	1,000	1,000	0.00	203.87	1,555.36	0.00	20.39	796.13
01-504-440 ELECTION SUPPLIES/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-460 SPECIAL EVENTS	30,000	30,000	506.22	24,268.45	19,776.30	0.00	80.89	5,731.55
01-504-465 JULY 4TH EVENT	10,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00
01-504-470 LIGHT UP	35,000	35,000	2,033.18	26,810.01	35,747.74	0.00	76.60	8,189.99
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	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-490 WINDCREST YOUTH ACTIVITIES	1,200	1,200	0.00	0.00	0.00	0.00	0.00	1,200.00
01-504-590 POSTAGE	15,000	15,000	0.00	0.00	3,296.27	0.00	0.00	15,000.00
01-504-609 TRANSFER TO TXWEACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-610 NEWSLETTER	15,000	15,000	1,273.04	9,977.55	11,689.28	0.00	66.52	5,022.45
01-504-630 LEGAL ADVERTISING	13,000	13,000	310.82	4,642.75	7,745.61	0.00	35.71	8,357.25
01-504-635 ADVERTISING	9,000	9,000	0.00	3,538.10	4,169.55	0.00	39.31	5,461.90
01-504-645 MAYOR - COUNCIL EXPENSES	6,000	6,000	255.00	2,717.40	4,600.33	0.00	45.29	3,282.60
01-504-650 MILEAGE & ENTERTAIMNENT EXPE	3,000	3,000	0.00	2,838.60	351.23	0.00	94.62	161.40
TOTAL OTHER EXPENSES	140,200	140,200	4,392.01	76,961.82	89,746.17	0.00	54.89	63,238.18
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

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
OTHER INCOME/EXPENSES								
01-504-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	223,987	223,987	9,008.01	108,373.89	111,124.50	0.00	48.38	115,612.71

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								
01-505-010 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
OTHER INCOME/EXPENSES								
01-505-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00

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	1,000.00	1,000.00	0.00	0.00	0.00	(1,000.00)
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	1,000.00	1,000.00	0.00	0.00	0.00	(1,000.00)
OTHER EXPENSES								
01-506-100 UTILITIES	25,000	25,000	2,709.14	10,056.23	4,433.19	0.00	40.22	14,943.77
01-506-130 TRAINING	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
01-506-240 CONTRACT MAINTENANCE OUTS	8,000	8,000	500.00	2,000.00	6,891.02	0.00	25.00	6,000.00
01-506-250 CONTRACT MAINT.-GREEN BEL	60,000	60,000	5,857.77	26,935.73	39,656.16	0.00	44.89	33,064.27
01-506-255 CONTRACT SERVICES - POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-260 GREEN BELT CLEANING	3,000	3,000	13.68	100.28	1,109.19	0.00	3.34	2,899.72
01-506-430 SUPPLIES	8,500	8,500	479.85	2,070.84	4,903.57	0.00	24.36	6,429.16
01-506-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-520 EQUIPMENT REPAIR	9,500	9,500	446.45	4,437.77	6,462.61	0.00	46.71	5,062.23
01-506-630 FACILITY MAINTENANCE	25,000	25,000	1,347.00	12,333.99	19,699.15	0.00	49.34	12,666.01
01-506-631 POND MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-635 TREES / SHRUBS/LANDSCAPING	20,000	20,000	33.10	4,868.19	3,088.38	0.00	24.34	15,131.81
01-506-640 LITTLE LEAGUE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-701 LEASE PURCHASE PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-702 LEASE PURCHASE INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	161,000	161,000	11,386.99	62,803.03	86,243.27	0.00	39.01	98,196.97
CAPITAL EXPENSES								
01-506-800 CAPITAL EXPENDITURE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-810 CAPITAL IMPROVEMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-819 PARKS LIGHTS PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-820 PARKS LIGHTS PROJECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-892 INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-506-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	161,000	161,000	12,386.99	63,803.03	86,243.27	0.00	39.63	97,196.97

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2020

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
07-FLEET MECHANIC								
SALARIES & BENEFITS								
01-507-010 MECHANIC SALARIES	47,161	47,161	3,794.22	30,259.71	30,000.81	0.00	64.16	16,900.96
01-507-011 MECHANIC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-012 STIPEND	0	0	0.00	0.00	1,389.69	0.00	0.00	0.00
01-507-015 MECHANIC INCENTIVE PAY-BILIN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-020 OVERTIME	1,000	1,000	0.00	595.09	408.06	0.00	59.51	404.91
01-507-030 SOCIAL SECURITY	3,684	3,684	242.52	2,037.85	2,046.31	0.00	55.32	1,645.90
01-507-040 HEALTH INSURANCE	8,909	8,909	696.44	5,068.70	5,778.96	0.00	56.90	3,839.88
01-507-050 RETIREMENT	3,725	3,725	283.81	2,406.97	2,497.19	0.00	64.62	1,317.71
01-507-060 WORKERS' COMPENSATION	220	220	0.00	220.17	2,000.00	0.00	100.00	0.00
01-507-070 UNEMPLOYMENT COMPENSATION	162	162	0.00	136.44	0.00	0.00	84.22	25.56
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	64,860	64,860	5,016.99	40,724.93	44,121.02	0.00	62.79	24,134.92
OTHER EXPENSES								
01-507-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-130 TRAINING	1,000	1,000	0.00	405.00	0.00	0.00	40.50	595.00
01-507-315 VEHICLE DEDUCTIBLE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-420 OFFICE SUPPLIES	250	250	0.00	0.00	0.00	0.00	0.00	250.00
01-507-430 FLEET TOOLS & SUPPLIES	6,000	6,000	410.53	4,553.06	10,956.67	0.00	75.88	1,446.94
01-507-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-450 ENVIRONMENTAL FEES	700	700	0.00	0.00	0.00	0.00	0.00	700.00
01-507-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-501 VEHICLE PARTS-ADMIN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-502 VEHICLE PARTS-POLICE	18,000	18,000	334.38	6,997.64	12,385.96	0.00	38.88	11,002.36
01-507-503 VEHICLE PARTS-FIRE	3,500	3,500	0.00	408.38	68.09	0.00	11.67	3,091.62
01-507-506 VEHICLE PARTS-PARKS & REC	1,000	1,000	0.00	94.33	1,847.82	0.00	9.43	905.67
01-507-508 VEHICLE PARTS-WARRANT OFFICE	0	0	0.00	33.10	0.00	0.00	0.00 (	33.10)
01-507-515 VEHICLE PARTS-EMC/TECH	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-516 VEHICLE PARTS-PUBLIC WORKS	10,000	10,000	317.79	4,226.34	2,971.50	0.00	42.26	5,773.66
01-507-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-519 VEHICLE PARTS-INSPECTION	500	500	0.00	107.32	222.77	0.00	21.46	392.68
01-507-520 EQUIPMENT REPAIR	15,000	15,000	0.00	7,223.81	3,503.18	0.00	48.16	7,776.19
01-507-540 VEHICLE FUEL	20,000	20,000	0.00	12,165.96	17,494.91	0.00	60.83	7,834.04
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	25,000	25,000	973.89	1,826.41	16,811.11	65.55	7.57	23,108.04
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	4,000	4,000	0.00	0.00	129.54	0.00	0.00	4,000.00
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-615 VEHICLE OUTSIDE MAINT-EMC/TE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-616 VEHICLE OUTSIDE MAINT-PW	3,500	3,500	0.00	11,271.05	2,665.68	0.00	322.03 (	7,771.05)
01-507-619 VEHICLE OUTSIDE MAINT-INSP	0	0	0.00	495.84	0.00	0.00	0.00 (	495.84)
01-507-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-701 TML STORM DAMAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-702 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 -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
01-507-716 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-717 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
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	110,450	110,450	2,036.59	49,808.24	69,057.23	65.55	45.16	60,576.21
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
OTHER INCOME/EXPENSES								
01-507-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	175,310	175,310	7,053.58	90,533.17	113,178.25	65.55	51.68	84,711.13

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	255,571	255,571	20,581.13	167,699.21	147,345.22	0.00	65.62	87,871.29
01-508-011 COURT LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-012 STIPEND	0	0	0.00	0.00	7,553.01	0.00	0.00	0.00
01-508-015 COURT INCENTIVE PAY-BILINGUA	600	600	53.05	408.53	382.77	0.00	68.09	191.47
01-508-017 CERTIFICATION PAY - COURT	0	0	46.16	369.28	0.00	0.00	0.00	(369.28)
01-508-018 COURT EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-020 COURT OVERTIME	10,000	10,000	0.00	3,678.16	3,865.20	0.00	36.78	6,321.84
01-508-030 SOCIAL SECURITY	20,853	20,853	1,612.01	13,422.85	12,497.41	0.00	64.37	7,430.32
01-508-040 HEALTH INSURANCE	44,718	44,718	3,482.20	25,201.29	16,592.32	0.00	56.36	19,516.58
01-508-050 RETIREMENT	21,085	21,085	1,283.64	11,202.17	10,270.78	0.00	53.13	9,882.71
01-508-060 WORKER'S COMPENSATION	1,246	1,246	0.00	1,246.33	3,000.00	0.00	100.00	0.00
01-508-070 UNEMPLOYMENT COMPENSATION	1,134	1,134	26.24	868.76	6.53	0.00	76.61	265.24
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	355,207	355,207	27,084.43	224,096.58	201,513.24	0.00	63.09	131,110.17
OTHER EXPENSES								
01-508-120 DUES & SUBSCRIPTIONS	500	500	291.01	391.01	80.00	0.00	78.20	108.99
01-508-130 BONDS & TRAINING	7,250	7,250	0.00	2,834.60	3,086.16	0.00	39.10	4,415.40
01-508-150 JUDGE	5,250	5,250	346.16	3,092.36	3,380.82	0.00	58.90	2,157.64
01-508-160 PROSECUTOR	1,000	1,000	0.00	0.00	400.00	0.00	0.00	1,000.00
01-508-165 WARRANT JAIL COSTS	8,500	8,500	0.00	350.00	3,250.00	0.00	4.12	8,150.00
01-508-170 JURY SERVICE FEES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-508-180 COURT OF RECORD/STENOGRAPHER	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-508-185 EQUIPMENT MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-420 OFFICE SUPPLIES	9,250	9,250	838.49	4,096.14	3,323.34	0.00	44.28	5,153.86
01-508-431 EMPLOYEE APPRECIATION LUNCHE	300	300	0.00	122.86	170.64	0.00	40.95	177.14
01-508-480 UNIFORM ALLOWANCE	1,600	1,600	0.00	81.99	0.00	0.00	5.12	1,518.01
01-508-481 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-540 FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-590 POSTAGE	2,000	2,000	300.00	2,104.65	1,403.54	0.00	105.23	(104.65)
TOTAL OTHER EXPENSES	37,150	37,150	1,775.66	13,073.61	15,094.50	0.00	35.19	24,076.39
CAPITAL EXPENSES								
01-508-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-810 TRANSFER TO COURT SEC. FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-508-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	392,357	392,357	28,860.09	237,170.19	216,607.74	0.00	60.45	155,186.56

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
DEPT 09								
OTHER EXPENSES								
01-509-100 UTILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-509-240 CONTRACT MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-509-430 SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-509-630 FACILITY MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-509-700 CONTINGENCIES	0	0	0.00	0.00	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								
01-509-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-509-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT 09	0	0	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
10-FACILITY DIVISION								
OTHER EXPENSES								
01-510-100 UTILITIES	140,000	140,000	4,182.55	37,817.10	95,308.28	3,969.02	29.85	98,213.88
01-510-115 MOBILE TELEPHONES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-510-170 JANITORIAL SERVICES	27,000	27,000	4,035.00	16,087.37	22,262.89	0.00	59.58	10,912.63
01-510-240 CONTRACT MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-510-430 SUPPLIES	12,000	12,000	745.36	6,220.11	5,695.11	663.84	57.37	5,116.05
01-510-630 FACILITY MAINTENANCE	40,000	40,000	1,062.17	17,802.10	40,173.49	0.00	44.51	22,197.90
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	0.00	425.00	300.00	0.00	14.17	2,575.00
01-510-700 CONTINGENCIES	0	0	0.00	0.00	128.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	222,000	222,000	10,025.08	78,351.68	163,867.77	4,632.86	37.38	139,015.46
CAPITAL EXPENSES								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	222,000	222,000	10,025.08	78,351.68	163,867.77	4,632.86	37.38	139,015.46

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
11-CIVIC CENTER								
SALARIES & BENEFITS								
01-511-010 CIVIC CENTER SALARIES	97,760	97,760	9,197.02	50,619.34	48,782.83	0.00	51.78	47,140.66
01-511-011 CIVIC CENTER LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-012 STIPEND	0	0	0.00	0.00	2,779.38	0.00	0.00	0.00
01-511-018 CC EDUCATION PAY	0	0	23.08	46.16	0.00	0.00	0.00	(46.16)
01-511-020 OVERTIME - CIVIC CENTER	5,000	5,000	0.00	1,772.05	1,625.97	0.00	35.44	3,227.95
01-511-030 SOCIAL SECURITY	7,861	7,861	634.30	3,459.57	3,496.11	0.00	44.01	4,401.57
01-511-040 HEALTH INSURANCE	26,579	26,579	696.44	5,045.30	5,719.44	0.00	18.98	21,533.24
01-511-050 RETIREMENT	7,948	7,948	620.62	3,408.78	3,562.28	0.00	42.89	4,539.71
01-511-060 WORKERS' COMPENSATION	470	470	0.00	1,469.84	6,000.00	0.00	312.84	(1,000.00)
01-511-070 UNEMPLOYMENT COMPENSATION	486	486	0.00	260.17	3.00	0.00	53.53	225.83
01-511-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	146,104	146,104	11,171.46	66,081.21	71,969.01	0.00	45.23	80,022.80
OTHER EXPENSES								
01-511-100 UTILITIES	27,000	27,000	0.00	9,331.90	1,818.98	0.00	34.56	17,668.10
01-511-430 SUPPLIES	15,000	15,000	0.00	7,897.74	10,797.48	2,145.94	66.96	4,956.32
01-511-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-512 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-630 FACILITY MAINTENANCE	18,000	18,000	0.00	18,294.04	15,696.61	0.00	101.63	(294.04)
01-511-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	60,000	60,000	0.00	35,523.68	28,313.07	2,145.94	62.78	22,330.38
CAPITAL EXPENSES								
01-511-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-511-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	206,104	206,104	11,171.46	101,604.89	100,282.08	2,145.94	50.34	102,353.18

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
14-CONTRACT SERVICES								
OTHER EXPENSES								
01-514-220 FOOD HEALTH OFFICER FEES	15,000	15,000	2,525.00	7,540.00	6,370.00	1,235.00	58.50	6,225.00
01-514-250 LEGAL & CITY ATTORNEY	34,646	34,646	2,800.00	63,111.47	39,627.82	0.00	182.16	(28,465.57)
01-514-255 SPECIAL LEGAL FEES	95,000	95,000	29,587.25	115,290.83	91,586.59	0.00	121.36	(20,290.83)
01-514-258 FINANCIAL SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-260 DUES & FEES-BCAD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-270 DUES & FEES - BEXAR CO ELECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-280 FEES-DELINQUENT COLLECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-285 Contract Services - MFO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-290 AUDIT	30,000	30,000	4,360.00	14,860.00	32,065.00	0.00	49.53	15,140.00
01-514-300 EMS	70,000	70,000	5,000.00	40,000.00	45,000.00	0.00	57.14	30,000.00
01-514-310 MUNICIPAL INSURANCE	100,000	100,000	1,671.34	111,379.62	97,397.86	0.00	111.38	(11,379.62)
01-514-320 ENGINEER / ARCHITECT	30,000	30,000	0.00	0.00	5,580.00	0.00	0.00	30,000.00
01-514-321 CONTRACT PLANNING SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-325 SALES TAX COLLECTION SERVICE	25,000	25,000	0.00	30,398.00	27,109.00	0.00	121.59	(5,398.00)
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	12,000.00	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
01-514-368 WASTE MANAGEMENT ADD ON	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-385 SALARY SURVEY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-400 CREDIT CARD TERMINAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-403 RECORDS MANAGEMENT	22,000	22,000	1,300.90	22,070.39	23,504.11	0.00	100.32	(70.39)
01-514-405 RECORDS STORAGE RENTAL	8,200	8,200	805.00	5,796.00	6,344.00	0.00	70.68	2,404.00
01-514-410 RECORDS DESTRUCTION	1,200	1,200	0.00	320.00	100.00	0.00	26.67	880.00
01-514-430 SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-500 PURCHASE OF LAND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	443,046	443,046	60,049.49	422,766.31	386,684.38	1,235.00	95.70	19,044.59
CAPITAL EXPENSES								
01-514-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-514-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	443,046	443,046	60,049.49	422,766.31	386,684.38	1,235.00	95.70	19,044.59

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
15-TECH SUPPORT								
SALARIES & BENEFITS								
01-515-010 EMC/TECH SUPPORT SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-011 EMC/TECH LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-020 EMT/TECH SUPPORT OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-030 EMC/TECH SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-040 EMC/TECH HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-050 EMC/TECH RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-060 WORKER'S COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-090 EMC/TECH TERM.PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
01-515-120 DUES & SUBSCRIPTIONS	0	0	0.00	202.76	0.00	0.00	0.00	(202.76)
01-515-130 EMC/TECH TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-200 COMPUTER CONTRACTS	95,000	95,000	7,148.57	67,688.67	102,339.35	11,369.72	83.22	15,941.61
01-515-201 COMPUTER MAINTENANCE	7,000	7,000	2,663.28	6,498.03	4,800.53	0.00	92.83	501.97
01-515-205 TELECOMMUNICATIONS CONTRACT	80,000	80,000	796.29	10,918.58	46,282.62	0.00	13.65	69,081.42
01-515-210 TELEPHONE MAINT.CONTRACT	3,000	3,000	0.00	0.00	545.00	0.00	0.00	3,000.00
01-515-215 MOBILE PHONES CONTRACT	25,000	25,000	(112.12)	15,995.48	22,314.40	0.00	63.98	9,004.52
01-515-220 MOBILE PHONES MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-221 MOBILE DATA TERMINAL SERVICE	7,000	7,000	0.00	17,970.86	6,160.09	0.00	256.73	(10,970.86)
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	110,000	110,000	15,321.41	51,992.51	68,343.02	0.00	47.27	58,007.49
01-515-330 WEBSITE SUPPORT CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-332 WEBSITE MAINTENANCE	6,500	6,500	0.00	(137.50)	0.00	0.00	2.12-	6,637.50
01-515-333 CLOUD HOSTING FEES	0	0	0.00	887.76	0.00	0.00	0.00	(887.76)
01-515-395 EMERGENCY MGMT SUPPORT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-396 EOC EQUIPMENT & SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-430 TECH SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-460 COPIER CONTRACT & SUPPLIES	27,000	27,000	1,146.02	9,165.09	16,402.64	0.00	33.94	17,834.91
01-515-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-522 AUDIO VISUAL MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-525 LEASE PURCHASE-RECORDS MGMT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	360,500	360,500	26,963.45	181,182.24	267,187.65	11,369.72	53.41	167,948.04
CAPITAL EXPENSES								
01-515-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
OTHER INCOME/EXPENSES								
01-515-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	360,500	360,500	26,963.45	181,182.24	267,187.65	11,369.72	53.41	167,948.04

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
16-PUBLIC WORKS								
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	366,929	366,929	24,764.94	236,859.42	253,638.06	0.00	64.55	130,069.28
01-516-011 PUBLIC WORKS LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-012 STIPEND	0	0	0.00	0.00	13,896.92	0.00	0.00	0.00
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	600	600	46.16	392.36	380.82	0.00	65.39	207.64
01-516-018 P.W. EDUCATION PAY	300	300	0.00	150.02	190.41	0.00	50.01	149.98
01-516-020 PUBLIC WORKS OVERTIME	10,000	10,000	308.18	9,501.04	5,502.62	0.00	95.01	498.96
01-516-030 SOCIAL SECURITY	28,904	28,904	1,916.33	19,537.80	20,879.94	0.00	67.60	9,366.10
01-516-040 HEALTH INSURANCE	79,912	79,912	8,357.28	60,485.10	64,381.82	0.00	75.69	19,426.58
01-516-050 RETIREMENT	29,225	29,225	1,878.93	19,302.70	21,517.82	0.00	66.05	9,922.35
01-516-060 WORKERS' COMPENSATION	1,727	1,727	0.00	944.20	25,000.00	0.00	54.66	783.29
01-516-070 UNEMPLOYMENT COMPENSATION	1,620	1,620	0.00	1,199.50	9.10	0.00	74.04	420.50
01-516-080 CONTRACT LABOR	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-516-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	524,217	524,217	37,271.82	348,372.14	405,397.51	0.00	66.46	175,844.68
OTHER EXPENSES								
01-516-100 UTILITIES	25,000	25,000	1,176.37	18,721.74	(12,729.92)	0.00	74.89	6,278.26
01-516-130 TRAINING	2,500	2,500	0.00	(424.68)	337.25	0.00	16.99-	2,924.68
01-516-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-240 CONTRACT OUT MAINTENANCE	5,000	5,000	0.00	800.00	643.00	0.00	16.00	4,200.00
01-516-430 SUPPLIES	15,000	15,000	1,028.76	8,532.90	13,474.15	0.00	56.89	6,467.10
01-516-431 EMPLOYEE APPRECIATION LUNCHE	0	0	91.94	91.94	0.00	0.00	0.00	(91.94)
01-516-480 UNIFORM ALLOWANCE	18,000	18,000	2,535.05	15,474.62	15,602.34	0.00	85.97	2,525.38
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	43.98	0.00	0.00	0.00	(43.98)
01-516-525 EQUIPMENT RENTAL	4,500	4,500	0.00	0.00	379.73	0.00	0.00	4,500.00
01-516-530 STREET SIGNS & MARKERS	10,000	10,000	131.63	5,462.04	6,473.09	0.00	54.62	4,537.96
01-516-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-630 FACILITIES MAINTENANCE	15,000	15,000	0.00	4,780.46	1,740.73	0.00	31.87	10,219.54
01-516-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-701 LEASE PURCHASE PRINCIPAL	0	0	44,559.76	44,559.76	42,305.25	0.00	0.00	(44,559.76)
01-516-702 LEASE PURCHASE INTEREST	0	0	3,609.04	3,609.04	5,863.55	0.00	0.00	(3,609.04)
01-516-710 STREET CRACK FILLING MATERIA	0	0	0.00	0.00	7,260.97	0.00	0.00	0.00
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	95,000	95,000	53,132.55	101,651.80	81,350.14	0.00	107.00	(6,651.80)
CAPITAL EXPENSES								
01-516-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-810 STREET CAPITAL REPAIRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-890 STREET SWEEPER PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-892 STREET SWEEPER INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-516-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	619,217	619,217	90,404.37	450,023.94	486,747.65	0.00	72.68	169,192.88

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
17-ANIMAL CONTROL								
SALARIES & BENEFITS								
01-517-010 SALARIES-ANIMAL CONTROL	72,904	72,904	5,966.19	46,945.84	47,196.33	0.00	64.39	25,958.16
01-517-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-012 STIPEND	0	0	0.00	0.00	2,779.39	0.00	0.00	0.00
01-517-013 Salaries - Animal on call	3,600	3,600	276.92	2,353.82	2,284.58	0.00	65.38	1,246.18
01-517-020 OVERTIME-ANIMAL CONTROL	7,000	7,000	302.99	2,965.48	3,171.12	0.00	42.36	4,034.52
01-517-030 SOCIAL SECURITY	6,526	6,526	507.84	4,189.75	4,236.96	0.00	64.20	2,336.01
01-517-040 HEALTH INSURANCE	17,719	17,719	1,392.88	10,095.58	11,492.66	0.00	56.98	7,623.45
01-517-050 RETIREMENT	6,598	6,598	496.55	4,126.08	4,396.66	0.00	62.53	2,472.18
01-517-060 WORKER'S COMPENSATION	390	390	1,000.00	1,390.02	3,000.00	0.00	356.40	(1,000.00)
01-517-070 UNEMPLOYMENT COMPENSATION	324	324	0.00	218.27	0.00	0.00	67.37	105.73
TOTAL SALARIES & BENEFITS	115,061	115,061	9,943.37	72,284.84	78,557.70	0.00	62.82	42,776.23
OTHER EXPENSES								
01-517-230 VET/INPOUNDING/SHELTER	28,900	28,900	1,757.00	12,449.09	6,029.65	0.00	43.08	16,450.91
01-517-231 INPOUNDING/SHELTER	24,400	24,400	0.00	11,497.11	8,644.30	0.00	47.12	12,902.89
01-517-240 TRAINING & CERTIFICATION	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-517-420 EQUIPMENT	2,100	2,100	0.00	32.41	1,356.23	0.00	1.54	2,067.59
01-517-430 SUPPLIES	900	900	0.00	686.24	180.22	0.00	76.25	213.76
01-517-433 IT SOFTWARE HARDWARE &SUPP	0	0	0.00	595.00	0.00	0.00	0.00	(595.00)
01-517-480 UNIFORMS	1,000	1,000	0.00	0.00	300.00	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	58,800	58,800	1,757.00	25,259.85	16,510.40	0.00	42.96	33,540.15
CAPITAL EXPENSES								
01-517-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-517-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	173,861	173,861	11,700.37	97,544.69	95,068.10	0.00	56.10	76,316.38

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
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	1,000.00	1,000.00	0.00	0.00	0.00	(1,000.00)
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	1,000.00	1,000.00	0.00	0.00	0.00	(1,000.00)
OTHER INCOME/EXPENSES								
01-518-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 18-WCCPD	0	0	1,000.00	1,000.00	0.00	0.00	0.00	(1,000.00)

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
19-CODE ENFORCEMENT								
SALARIES & BENEFITS								
01-519-010 INSPECTION SALARIES	46,717	46,717	3,860.80	28,186.07	30,485.24	0.00	60.33	18,530.73
01-519-011 INSPECTIONS LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-012 STIPEND	0	0	0.00	0.00	1,389.69	0.00	0.00	0.00
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	0	0	0.00	2.32	7.67	0.00	0.00	(2.32)
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	606.42	2,712.05	0.00	33.69	1,193.58
01-519-026 HAZARDOUS DUTY PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-030 SOCIAL SECURITY	3,712	3,712	295.34	2,407.93	2,804.56	0.00	64.88	1,303.61
01-519-040 HEALTH INSURANCE	8,907	8,907	1,392.88	10,030.96	5,866.88	0.00	112.62	(1,124.40)
01-519-050 RETIREMENT	3,753	3,753	288.78	2,369.99	2,882.26	0.00	63.15	1,382.78
01-519-060 WORKER'S COMPENSATION	109	109	1,000.00	1,109.45	1,100.00	0.00	1,013.66	(1,000.00)
01-519-070 UNEMPLOYMENT COMPENSATION	162	162	0.00	125.60	0.00	0.00	77.53	36.40
TOTAL SALARIES & BENEFITS	65,159	65,159	6,837.80	44,838.74	47,248.35	0.00	68.81	20,320.38
OTHER EXPENSES								
01-519-120 DUES & SUBSCRIPTIONS	135	135	0.00	0.00	0.00	0.00	0.00	135.00
01-519-125 CONTRACT INSPECTION SVCS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-130 BONDS & TRAINING	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-140 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	428.30	0.00	0.00	57.11	321.70
01-519-430 SUPPLIES & EQUIPMENT	500	500	0.00	0.00	0.00	0.00	0.00	500.00
01-519-480 UNIFORMS	500	500	0.00	0.00	179.99	0.00	0.00	500.00
01-519-490 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-540 VEHICLE FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	2,385	2,385	0.00	428.30	179.99	0.00	17.96	1,956.70
CAPITAL EXPENSES								
01-519-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-519-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	67,544	67,544	6,837.80	45,267.04	47,428.34	0.00	67.02	22,277.08

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
20-FINANCE								
SALARIES & BENEFITS								
01-520-010 FINANCE SALARIES	231,325	231,325	19,280.10	148,187.37	146,676.79	0.00	64.06	83,138.01
01-520-011 FINANCE LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-012 STIPEND	0	0	0.00	0.00	5,558.77	0.00	0.00	0.00
01-520-015 FINANCE BILINGUAL PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-018 FINANCE EDUCATION PAY	600	600	46.16	392.36	380.82	0.00	65.39	207.64
01-520-020 FINANCE OVERTIME	3,000	3,000	0.00	684.07	138.67	0.00	22.80	2,315.93
01-520-030 FINANCE SOCIAL SECURITY	17,972	17,972	1,547.26	12,411.80	12,041.55	0.00	69.06	5,559.99
01-520-040 FINANCE HEALTH INSURANCE	35,830	35,830	2,785.76	20,490.49	23,258.72	0.00	57.19	15,339.48
01-520-050 FINANCE RETIREMENT	18,171	18,171	1,514.64	12,235.45	12,452.83	0.00	67.33	5,936.03
01-520-060 WORKER'S COMPENSATION	1,074	1,074	0.00	1,074.12	500.00	0.00	100.00	0.00
01-520-070 UNEMPLOYMENT COMPENSATION	648	648	0.00	656.70	0.00	0.00	101.34	(8.70)
01-520-095 TERMINATION PAY-OUT - FINANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	308,621	308,621	25,173.92	196,132.36	201,008.15	0.00	63.55	112,488.38
OTHER EXPENSES								
01-520-120 DUES & SUBSCRIPTIONS	750	750	0.00	801.64	0.00	0.00	106.89	(51.64)
01-520-130 BONDS & TRAINING	6,500	6,500	85.00	2,293.42	5,625.41	0.00	35.28	4,206.58
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	13,000	13,000	0.00	6,742.00	6,158.00	0.00	51.86	6,258.00
01-520-280 FEES-DELINQUENT COLLECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-285 CONTRACT SERVICES - MFO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-289 CONTRACT SUPPORT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	8,000	8,000	0.00	10,392.46	6,392.00	0.00	129.91	(2,392.46)
01-520-420 OFFICE SUPPLIES	8,000	8,000	13.49	3,590.64	3,417.87	0.00	44.88	4,409.36
01-520-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-433 IT SOFTWARE HARDWARE &SUPPLI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-590 POSTAGE	1,000	1,000	0.00	100.00	669.05	0.00	10.00	900.00
01-520-600 OFFICE EQUIP. & MAINT	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-520-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	38,250	38,250	98.49	23,920.16	22,262.33	0.00	62.54	14,329.84
CAPITAL EXPENSES								
01-520-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-520-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	346,871	346,871	25,272.41	220,052.52	223,270.48	0.00	63.44	126,818.22

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
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
01-521-901 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 21-ECONOMIC DEVELOPMENT(E	0	0	0.00	0.00	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
23-DEPT								
OTHER EXPENSES								
01-523-100 UTILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-523-240 CONTRACT MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-523-430 SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-523-630 FACILITY MAINTENENCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-523-700 CONTINGENCIES	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								
01-523-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-523-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 23-DEPT	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
25-CITY MANAGEMENT								
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	152,911	152,911	11,873.20	97,360.23	93,332.90	0.00	63.67	55,551.23
01-525-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-012 STIPEND	0	0	0.00	0.00	1,389.70	0.00	0.00	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	11,808	11,808	859.64	6,821.49	6,354.17	0.00	57.77	4,986.41
01-525-040 HEALTH INSURANCE	9,360	9,360	696.44	5,263.82	6,010.80	0.00	56.24	4,096.09
01-525-050 RETIREMENT	11,939	11,939	888.12	7,603.06	7,427.46	0.00	63.68	4,336.04
01-525-060 WORKER'S COMPENSATION	348	348	0.00	348.22	3,500.00	0.00	100.00	0.00
01-525-070 UNEMPLOYMENT COMPENSATION	162	162	0.00	420.54	0.00	0.00	259.59	(258.54)
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	187,529	187,529	14,317.40	117,817.36	118,015.03	0.00	62.83	69,711.23
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	750	750	14.00	140.00	112.00	0.00	18.67	610.00
01-525-121 ADP Contract	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-130 BONDS & TRAINING	1,000	1,000	0.00	370.00	275.00	0.00	37.00	630.00
01-525-140 EMPLOY. SCREENING & RECRUITM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-150 MOVING EXPENSE - CITY MGR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-420 OFFICE SUPPLIES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-525-430 HR SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-640 EMPLOYEE RECOGNITION	6,800	6,800	0.00	6,404.68	4,074.00	0.00	94.19	395.32
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	(6.50)	0.00	0.00	0.65-	1,006.50
01-525-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-655 Cell Phone Allowance	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	10,550	10,550	14.00	6,908.18	4,461.00	0.00	65.48	3,641.82
OTHER INCOME/EXPENSES								
01-525-900 TRANSFER TO EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-901 TRANSFER TO STREETS FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-902 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	198,079	198,079	14,331.40	124,725.54	122,476.03	0.00	62.97	73,353.05

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
26-POOL								
SALARIES & BENEFITS								
01-526-010 SALARIES	88,020	88,020	0.00	0.00	2,170.00	0.00	0.00	88,020.00
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	6,948	6,948	0.00	0.00	166.01	0.00	0.00	6,947.73
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	415	415	1,771.37	2,186.61	3,500.00	0.00	526.59	(1,771.37)
01-526-070 UNEMPLOYMENT COMPENSATION	3,078	3,078	0.00	0.00	2.17	0.00	0.00	3,078.00
TOTAL SALARIES & BENEFITS	101,261	101,261	1,771.37	2,186.61	5,838.18	0.00	2.16	99,074.36
OTHER EXPENSES								
01-526-100 UTILITIES	7,000	7,000	157.25	1,223.31	4,652.87	0.00	17.48	5,776.69
01-526-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-210 EQUIPMENT LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-255 CONTRACT SERVICES - POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-420 OFFICE SUPPLIES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-526-430 MISCELLANEOUS SUPPLIES	4,000	4,000	0.00	71.16	4,519.03	0.00	1.78	3,928.84
01-526-431 POOL CHEMICALS	15,000	15,000	379.99	1,690.66	2,558.52	0.00	11.27	13,309.34
01-526-480 UNIFORM ALLOWANCE	1,800	1,800	0.00	0.00	0.00	0.00	0.00	1,800.00
01-526-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-520 EQUIPMENT REPAIR	10,000	10,000	0.00	(14.99)	14.99	0.00	0.15-	10,014.99
01-526-630 FACILITY MAINTENANCE	7,000	7,000	0.00	1,069.22	2,444.36	0.00	15.27	5,930.78
01-526-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	45,800	45,800	537.24	4,039.36	14,189.77	0.00	8.82	41,760.64
CAPITAL EXPENSES								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-526-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	147,061	147,061	2,308.61	6,225.97	20,027.95	0.00	4.23	140,835.00

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
27-POST OFFICE								
SALARIES & BENEFITS								
01-527-010 POST OFFICE SALARIES	35,691	35,691	624.00	16,752.01	22,301.43	0.00	46.94	18,939.19
01-527-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-012 STIPEND	0	0	0.00	0.00	1,389.69	0.00	0.00	0.00
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	1,200	1,200	0.00	1,065.32	222.89	0.00	88.78	134.68
01-527-030 SOCIAL SECURITY	2,822	2,822	47.74	1,387.39	1,777.90	0.00	49.16	1,434.79
01-527-040 HEALTH INSURANCE	8,837	8,837	696.44	5,025.98	5,740.82	0.00	56.88	3,810.75
01-527-050 RETIREMENT	2,854	2,854	46.68	1,151.80	1,671.78	0.00	40.36	1,701.73
01-527-060 WORKER'S COMPENSATION	83	83	1,000.00	1,083.23	76.00	0.00	1,301.49	(1,000.00)
01-527-070 UNEMPLOYMENT COMPENSATION	190	190	9.98	96.05	1.59	0.00	50.68	93.49
01-527-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	51,676	51,676	2,424.84	26,561.78	33,182.10	0.00	51.40	25,114.63
OTHER EXPENSES								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	14.00	0.00	0.00	0.00	(14.00)
01-527-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	6,000	6,000	0.00	1,574.33	2,080.51	0.00	26.24	4,425.67
01-527-421 CONTRACT / SEASONAL HELP	3,200	3,200	15,841.30	15,841.30	0.00	0.00	495.04	(12,641.30)
01-527-590 POSTAGE - POST OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-600 OFFICE EQUIPMENT & MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-610 OFFICE EQUIPMENT LEASE	12,200	12,200	0.00	5,561.52	987.09	0.00	45.59	6,638.48
01-527-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-710 INVENTORY ADJUSTMENTS	400	400	345.23	345.23	0.00	0.00	86.31	54.77
TOTAL OTHER EXPENSES	21,800	21,800	16,186.53	23,336.38	3,067.60	0.00	107.05	(1,536.38)
CAPITAL EXPENSES								
01-527-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-527-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	73,476	73,476	18,611.37	49,898.16	36,249.70	0.00	67.91	23,578.25

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
28-HUMAN RESOUCES								
OTHER EXPENSES								
01-528-130 INSURANCE ADMIN. FEES	4,000	4,000	0.00	2,330.00	2,686.00	0.00	58.25	1,670.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	15,000	15,000	50.00	1,236.87	8,547.32	0.00	8.25	13,763.13
01-528-141 ADP SERVICES	60,000	60,000	4,615.50	38,912.20	37,082.90	4,615.50	72.55	16,472.30
01-528-142 RECOGNITION PROGRAM	2,000	2,000	0.00	2,050.90	824.82	0.00	102.55	(50.90)
01-528-143 EMPLOYEE WELLNESS PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-150 EMP MED COST ASSIST	50,000	50,000	20.00	17,194.52	30,753.40	0.00	34.39	32,805.48
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
01-528-172 TMRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-175 TRANSFER TO HRA FUND 12	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-180 COLA 2%	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-701 PRIOR YEAR ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	131,000	131,000	4,685.50	61,724.49	79,894.44	4,615.50	50.64	64,660.01
OTHER INCOME/EXPENSES								
01-528-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	131,000	131,000	4,685.50	61,724.49	79,894.44	4,615.50	50.64	64,660.01

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
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

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
30-CAPITAL								
OTHER EXPENSES								
01-530-506 PARKS CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-507 FLEET CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-508 COURT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-525 CITY MANAGER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-526 POOL CAPITAL	0	0	0.00	0.00	24,953.11	0.00	0.00	0.00
01-530-527 POST OFFICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-528 HUMAN RESOURCES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	24,953.11	0.00	0.00	0.00
CAPITAL EXPENSES								
01-530-801 ADMIN CAPITAL	0	0	3,970.00	23,287.79	0.00	0.00	0.00	(23,287.79)
01-530-802 POLICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-803 FIRE CAPITAL	0	0	0.00	(728.38)	161,969.30	0.00	0.00	728.38
01-530-804 SPECIAL SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-806 PARKS CAPITAL	91,043	91,043	7,586.94	60,695.52	127,400.76	0.00	66.67	30,347.76
01-530-810 FACILITY CAPITAL	0	0	0.00	0.00	7,500.00	0.00	0.00	0.00
01-530-811 CIVIC CENTER CAPITAL	0	0	0.00	7,111.13	11,980.00	0.00	0.00	(7,111.13)
01-530-814 CONTRACT SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-815 TECH SUPPORT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-816 PUBLIC WORKS CAPITAL	83,169	83,169	0.00	19,071.62	3,250.00	0.00	22.93	64,097.19
01-530-817 ANIMAL CONTROL CAPITAL	0	0	0.00	(395.40)	61,500.91	0.00	0.00	395.40
01-530-819 CODE ENFORCEMENT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-820 FINANCE CAPITAL	50,000	50,000	0.00	48,651.50	42,706.30	0.00	97.30	1,348.50
TOTAL CAPITAL EXPENSES	224,212	224,212	11,556.94	157,693.78	416,307.27	0.00	70.33	66,518.31
OTHER INCOME/EXPENSES								
01-530-925 TRANSFER OUT TO STREETS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 30-CAPITAL	224,212	224,212	11,556.94	157,693.78	441,260.38	0.00	70.33	66,518.31

01 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
01-500-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-500-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	7,281,595	7,430,466	586,153.44	4,437,470.34	4,875,414.82	49,314.92	60.38	2,943,680.98
REVENUE OVER/(UNDER) EXPENDITURES	462,451	313,579	(140,352.39)	476,692.15	(148,348.74)	(49,314.92)	136.29	(113,797.83)

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
02-1100	CASH	26,492.80		
02-1102	CLAIM ON CASH	255,853.87		
02-1105	SAVINGS	477.46		
02-1115	INVESTMENT - TEXPOOL	432.15		
02-1315	DUE FROM GENERAL FUND	0.00		
02-1601	A/R-COMMERCIAL GARBAGE	116,756.55		
02-1605	A/R-RESIDENTIAL GARBAGE	354,303.94		
02-1606	ALLOW FOR DOUBTFUL ACCTS	(177,201.88)		
02-1607	A/R-RECYCLING INCOME	0.00		
02-1608	A/R - UNAPPLIED CREDITS	(17,028.49)		
02-1610	A/R-ACCRUED INTEREST	0.00		
			560,086.40	
	TOTAL ASSETS			560,086.40
LIABILITIES				
02-2315	DUE TO GENERAL FUND	284,672.33		
02-2400	A/P PENDING	0.00		
02-2410	A/P-SALES TAX	66,048.85		
02-2415	A/P-GARBAGE CONTRACTOR	0.00		
02-2420	DEFERRED REVENUE-RESIDENT	0.00		
	TOTAL LIABILITIES		350,721.18	
EQUITY				
02-3201	FUND BALANCE	(211,338.52)		
	TOTAL BEGINNING EQUITY	(211,338.52)		
	TOTAL REVENUE	983,875.66		
	TOTAL EXPENSES	563,171.92		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	420,703.74		
	TOTAL EQUITY & FUND BALANCE		209,365.22	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			560,086.40

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	1,303,250	1,303,250	(1,817.86)	983,875.66	1,097,754.08	0.00	75.49	319,374.34
TOTAL REVENUES	1,303,250	1,303,250	(1,817.86)	983,875.66	1,097,754.08	0.00	75.49	319,374.34
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	28,050	0.00	0.00	0.00	0.00	0.00	28,049.67
OTHER EXPENSES	1,108,500	1,108,500	599.18	563,171.92	625,850.26	0.00	50.80	545,328.08
OTHER INCOME/EXPENSES	125,000	125,000	0.00	0.00	125,000.00	0.00	0.00	125,000.00
TOTAL 00-GENERAL EXPENDITURES	1,233,500	1,261,550	599.18	563,171.92	750,850.26	0.00	44.64	698,377.75
TOTAL EXPENDITURES	1,233,500	1,261,550	599.18	563,171.92	750,850.26	0.00	44.64	698,377.75
REVENUE OVER/(UNDER) EXPENDITURES	69,750	41,700	(2,417.04)	420,703.74	346,903.82	0.00	1,008.87	(379,003.41)

02 -GARBAGE FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-4101 INCOME-COMMERCIAL	653,100	653,100	(1,993.12)	358,066.30	446,950.13	0.00	54.83	295,033.70
02-4105 INCOME-RESIDENTIAL	621,000	621,000	252.30	607,784.85	614,732.05	0.00	97.87	13,215.15
02-4107 INCOME-RECYCLING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4110 INCOME-LATE CHARGE	29,000	29,000	(77.24)	17,867.10	35,755.37	0.00	61.61	11,132.90
02-4115 INCOME-INTEREST	150	150	0.20	157.41	316.53	0.00	104.94	(7.41)
02-4130 INCOME - MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,303,250	1,303,250	(1,817.86)	983,875.66	1,097,754.08	0.00	75.49	319,374.34

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 SALARIES	0	19,022	0.00	0.00	0.00	0.00	0.00	19,021.60
02-500-020 OVERTIME	0	1,350	0.00	0.00	0.00	0.00	0.00	1,350.00
02-500-030 SOCIAL SECURITY	0	1,558	0.00	0.00	0.00	0.00	0.00	1,558.43
02-500-040 HEALTH INSURANCE	0	4,370	0.00	0.00	0.00	0.00	0.00	4,369.76
02-500-050 RETIREMENT	0	1,576	0.00	0.00	0.00	0.00	0.00	1,575.74
02-500-060 WORKERS' COMPENSATION	0	93	0.00	0.00	0.00	0.00	0.00	93.14
02-500-070 UNEMPLOYMENT COMPENSATION	0	81	0.00	0.00	0.00	0.00	0.00	81.00
TOTAL SALARIES & BENEFITS	0	28,050	0.00	0.00	0.00	0.00	0.00	28,049.67
OTHER EXPENSES								
02-500-420 SUPPLIES	0	0	0.00	330.74	0.00	0.00	0.00	(330.74)
02-500-501 EXPENSES-COMMERCIAL	552,000	552,000	0.00	287,575.79	305,429.59	0.00	52.10	264,424.21
02-500-502 EXPENSES-RESIDENTIAL	528,000	528,000	0.00	264,129.24	297,335.64	0.00	50.02	263,870.76
02-500-503 EXPENSES-ADMINISTRATIVE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-504 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-505 EXPENSES-MED.WASTE&CLEAN UP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-590 POSTAGE	3,500	3,500	0.00	3,487.00	2,305.00	0.00	99.63	13.00
02-500-591 EXPENSE - ALLY REPAIR	20,000	20,000	599.18	7,649.15	20,780.03	0.00	38.25	12,350.85
02-500-592 EXPENSES - ADDITIONAL CITY S	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
TOTAL OTHER EXPENSES	1,108,500	1,108,500	599.18	563,171.92	625,850.26	0.00	50.80	545,328.08
OTHER INCOME/EXPENSES								
02-500-900 EXPENSES-TRANSFER GENERAL FU	125,000	125,000	0.00	0.00	125,000.00	0.00	0.00	125,000.00
TOTAL OTHER INCOME/EXPENSES	125,000	125,000	0.00	0.00	125,000.00	0.00	0.00	125,000.00
TOTAL 00-GENERAL EXPENDITURES	1,233,500	1,261,550	599.18	563,171.92	750,850.26	0.00	44.64	698,377.75
TOTAL EXPENDITURES	1,233,500	1,261,550	599.18	563,171.92	750,850.26	0.00	44.64	698,377.75
REVENUE OVER/(UNDER) EXPENDITURES	69,750	41,700 (	2,417.04)	420,703.74	346,903.82	0.00	1,008.87 (	379,003.41)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2020

04 -ASSET SEIZ FUND- FEDERAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
04-1102	CLAIM ON CASH	136.56		
04-1105	SAVINGS	359.98		
04-1115	INVESTMENTS	0.00		
04-1315	DUE FROM GENERAL FUND	0.00		
04-1515	A/R-ACCRUED INTEREST	0.00		
04-1550	A/R-MISCELLANEOUS	0.00		
			496.54	
	TOTAL ASSETS			496.54
LIABILITIES				
04-2315	DUE TO GENERAL FUND	0.00		
04-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
04-3201	FUND BALANCE-RESTRICTED	494.44		
	TOTAL BEGINNING EQUITY	494.44		
	TOTAL REVENUE	2.10		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2.10		
	TOTAL EQUITY & FUND BALANCE		496.54	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			496.54

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	2.10	4.22	0.00	0.00	(2.10)
TOTAL REVENUES	0	0	0.00	2.10	4.22	0.00	0.00	(2.10)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	2.10	4.22	0.00	0.00	(2.10)

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4115 INCOME-INTEREST	0	0	0.00	2.10	4.22	0.00	0.00	(2.10)
TOTAL REVENUES	0	0	0.00	2.10	4.22	0.00	0.00	(2.10)

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
04-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
04-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	2.10	4.22	0.00	0.00	(2.10)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2020

05 -COUNTY FIRE CONTRIBUTION

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
05-1102	CLAIM ON CASH	1,699.43		
05-1105	SAVINGS	0.00		
05-1115	INVESTMENTS	3,946.07		
05-1315	DUE FROM GENERAL FUND	0.00		
05-1515	A/R-ACCRUED INTEREST	0.00		
05-1550	A/R-MISCELLANEOUS	0.00		
			5,645.50	
	TOTAL ASSETS			5,645.50
LIABILITIES				
05-2315	DUE TO GENERAL FUND	0.00		
05-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
05-3201	FUND BALANCE-RESTRICTED	5,715.51		
	TOTAL BEGINNING EQUITY	5,715.51		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	70.01		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(70.01)		
	TOTAL EQUITY & FUND BALANCE		5,645.50	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,645.50

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	70.01	1,801.04	0.00	0.00	(70.01)
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	70.01	1,801.04	0.00	0.00	(70.01)
TOTAL EXPENDITURES	0	0	0.00	70.01	1,801.04	0.00	0.00	(70.01)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	(70.01)	(1,801.04)	0.00	0.00	70.01

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
05-4101 INCOME-BEXAR COUNTY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4115 INCOME-INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
05-4120 GRANT PROCEEDS - FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
05-500-010 FIRE SUPPLIES	0	0	0.00	70.01	1,301.04	0.00	0.00	(70.01)
05-500-050 MISCELLANEOUS	0	0	0.00	0.00	500.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	70.01	1,801.04	0.00	0.00	(70.01)
OTHER EXPENSES								
05-500-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
05-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	70.01	1,801.04	0.00	0.00	(70.01)
TOTAL EXPENDITURES	0	0	0.00	70.01	1,801.04	0.00	0.00	(70.01)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00 (	70.01) (	1,801.04)	0.00	0.00	70.01

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
06-1102	CLAIM ON CASH	37,685.29		
06-1105	SAVINGS	14,613.23		
06-1115	INVESTMENTS	0.00		
06-1315	DUE FROM GENERAL FUND	0.00		
06-1515	A/R-ACCRUED INTEREST	0.00		
06-1550	A/R-MISCELLANEOUS	0.00		
			52,298.52	
	TOTAL ASSETS			52,298.52
LIABILITIES				
06-2315	DUE TO GENERAL FUND	0.00		
06-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
06-3201	FUND BALANCE-RESTRICTED	49,455.70		
	TOTAL BEGINNING EQUITY	49,455.70		
	TOTAL REVENUE	4,424.66		
	TOTAL EXPENSES	1,581.84		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,842.82		
	TOTAL EQUITY & FUND BALANCE		52,298.52	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			52,298.52

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	6,337	6,337	451.46	4,424.66	4,688.64	0.00	69.82	1,912.34
TOTAL REVENUES	6,337	6,337	451.46	4,424.66	4,688.64	0.00	69.82	1,912.34
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	4,000	4,000	9.04	1,581.84	973.44	0.00	39.55	2,418.16
CAPITAL EXPENSES	20,000	20,000	0.00	0.00	4,150.00	0.00	0.00	20,000.00
TOTAL 00-GENERAL EXPENDITURES	24,000	24,000	9.04	1,581.84	5,123.44	0.00	6.59	22,418.16
TOTAL EXPENDITURES	24,000	24,000	9.04	1,581.84	5,123.44	0.00	6.59	22,418.16
REVENUE OVER/(UNDER) EXPENDITURES	(17,663)	(17,663)	442.42	2,842.82	(434.80)	0.00	16.09-(	20,505.82)

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-4101 INCOME-BEXAR COUNTY	6,237	6,237	451.35	4,339.38	4,517.13	0.00	69.57	1,897.62
06-4115 INCOME-INTEREST	100	100	0.11	85.28	171.51	0.00	85.28	14.72
06-4310 SCHOOL ZONE FINES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,337	6,337	451.46	4,424.66	4,688.64	0.00	69.82	1,912.34

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
06-500-010 DARE PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-020 SAFETY EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-030 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-050 MISCELLANEOUS	4,000	4,000	9.04	1,581.84	973.44	0.00	39.55	2,418.16
TOTAL SALARIES & BENEFITS	4,000	4,000	9.04	1,581.84	973.44	0.00	39.55	2,418.16
CAPITAL EXPENSES								
06-500-800 CAPITAL EXPENDITURES	20,000	20,000	0.00	0.00	4,150.00	0.00	0.00	20,000.00
TOTAL CAPITAL EXPENSES	20,000	20,000	0.00	0.00	4,150.00	0.00	0.00	20,000.00
TOTAL 00-GENERAL EXPENDITURES	24,000	24,000	9.04	1,581.84	5,123.44	0.00	6.59	22,418.16
TOTAL EXPENDITURES	24,000	24,000	9.04	1,581.84	5,123.44	0.00	6.59	22,418.16
REVENUE OVER/(UNDER) EXPENDITURES	(17,663)	(17,663)	442.42	2,842.82	(434.80)	0.00	16.09-(	20,505.82)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2020

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
08-1102	CLAIM ON CASH	411.57		
08-1105	SAVINGS	1,698.96		
08-1315	DUE FROM GENERAL FUND	0.00		
			2,110.53	
	TOTAL ASSETS			2,110.53
LIABILITIES				
08-2315	DUE TO GENERAL FUND	0.00		
08-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
08-3201	FUND BALANCE	1,745.53		
	TOTAL BEGINNING EQUITY	1,745.53		
	TOTAL REVENUE	585.07		
	TOTAL EXPENSES	220.07		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	365.00		
	TOTAL EQUITY & FUND BALANCE		2,110.53	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,110.53

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	2,520	2,520	0.01	585.07	975.72	0.00	23.22	1,934.93
TOTAL REVENUES	2,520	2,520	0.01	585.07	975.72	0.00	23.22	1,934.93
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	2,000	2,000	0.00	0.00	1,008.19	0.00	0.00	2,000.00
OTHER EXPENSES	500	500	0.00	220.07	66.59	0.00	44.01	279.93
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	220.07	1,074.78	0.00	8.80	2,279.93
TOTAL EXPENDITURES	2,500	2,500	0.00	220.07	1,074.78	0.00	8.80	2,279.93
REVENUE OVER/(UNDER) EXPENDITURES	20	20	0.01	365.00	(99.06)	0.00	1,825.00	(345.00)

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-4101 INCOME-POLICE DONATIONS	2,500	2,500	0.00	575.00	950.00	0.00	23.00	1,925.00
08-4102 INCOME-WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4106 INCOME-SWIM TEAM DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4115 INCOME-INTEREST	20	20	0.01	10.07	25.72	0.00	50.35	9.93
TOTAL REVENUES	2,520	2,520	0.01	585.07	975.72	0.00	23.22	1,934.93

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
08-500-010 MISCELLANEOUS EXPENSES	2,000	2,000	0.00	0.00	1,008.19	0.00	0.00	2,000.00
TOTAL SALARIES & BENEFITS	2,000	2,000	0.00	0.00	1,008.19	0.00	0.00	2,000.00
OTHER EXPENSES								
08-500-431 EMPLOYEE APPRECIATION LUNCHE	500	500	0.00	220.07	66.59	0.00	44.01	279.93
TOTAL OTHER EXPENSES	500	500	0.00	220.07	66.59	0.00	44.01	279.93
CAPITAL EXPENSES								
08-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	2,500	2,500	0.00	220.07	1,074.78	0.00	8.80	2,279.93
TOTAL EXPENDITURES	2,500	2,500	0.00	220.07	1,074.78	0.00	8.80	2,279.93
REVENUE OVER/(UNDER) EXPENDITURES	20	20	0.01	365.00 (	99.06)	0.00	1,825.00 (	345.00)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2020

09 -ASSET SEIZURE FUND- STATE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
09-1102	CLAIM ON CASH	2,502.56		
09-1105	SAVINGS	398.32		
09-1115	INVESTMENTS	0.00		
09-1315	DUE FROM GENERAL FUND	0.00		
09-1515	A/R-ACCRUED INTEREST	0.00		
09-1550	A/R-MISCELLANEOUS	0.00		
			2,900.88	
	TOTAL ASSETS			2,900.88
LIABILITIES				
09-2315	DUE TO GENERAL FUND	0.00		
09-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
09-3201	FUND BALANCE	2,898.55		
	TOTAL BEGINNING EQUITY	2,898.55		
	TOTAL REVENUE	2.33		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2.33		
	TOTAL EQUITY & FUND BALANCE		2,900.88	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,900.88

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	1,000	1,000	0.00	2.33	4.68	0.00	0.23	997.67
TOTAL REVENUES	1,000	1,000	0.00	2.33	4.68	0.00	0.23	997.67
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	600	600	0.00	0.00	0.00	0.00	0.00	600.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	600	600	0.00	0.00	0.00	0.00	0.00	600.00
TOTAL EXPENDITURES	600	600	0.00	0.00	0.00	0.00	0.00	600.00
REVENUE OVER/(UNDER) EXPENDITURES	400	400	0.00	2.33	4.68	0.00	0.58	397.67

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
09-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
09-4105 INCOME-ABAND/SEIZED PROP	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
09-4115 INCOME-INTEREST	0	0	0.00	2.33	4.68	0.00	0.00 (	2.33)
TOTAL REVENUES	1,000	1,000	0.00	2.33	4.68	0.00	0.23	997.67

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
09-500-050 MISCELLANEOUS	600	600	0.00	0.00	0.00	0.00	0.00	600.00
TOTAL SALARIES & BENEFITS	600	600	0.00	0.00	0.00	0.00	0.00	600.00
CAPITAL EXPENSES								
09-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	600	600	0.00	0.00	0.00	0.00	0.00	600.00
TOTAL EXPENDITURES	600	600	0.00	0.00	0.00	0.00	0.00	600.00
REVENUE OVER/(UNDER) EXPENDITURES	400	400	0.00	2.33	4.68	0.00	0.58	397.67

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
10-1102	CLAIM ON CASH	0.00		
10-1105	SAVINGS	6,262.23		
10-1115	INVESTMENTS	0.00		
10-1315	DUE FROM GENERAL FUND	0.00		
10-1515	A/R ACCRUED INTEREST	0.00		
10-1550	A/R-MISCELLANEOUS	0.00		
10-1601	A/R-MISCELLANEOUS INCOME	0.00		
			6,262.23	
	TOTAL ASSETS			6,262.23
LIABILITIES				
10-2315	DUE TO GENERAL FUND	0.00		
10-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
10-3201	FUND BALANCE	3,551.18		
	TOTAL BEGINNING EQUITY	3,551.18		
	TOTAL REVENUE	2,711.05		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,711.05		
	TOTAL EQUITY & FUND BALANCE		6,262.23	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			6,262.23

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	1,000	1,000	0.05	2,711.05	2,557.58	0.00	271.11	(1,711.05)
TOTAL REVENUES	1,000	1,000	0.05	2,711.05	2,557.58	0.00	271.11	(1,711.05)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	1,000	1,000	0.00	0.00	1,365.60	0.00	0.00	1,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	0.00	0.00	1,365.60	0.00	0.00	1,000.00
TOTAL EXPENDITURES	1,000	1,000	0.00	0.00	1,365.60	0.00	0.00	1,000.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.05	2,711.05	1,191.98	0.00	0.00	(2,711.05)

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-4101 INCOME-LEOSE	0	0	0.00	2,686.81	2,510.60	0.00	0.00	(2,686.81)
10-4105 INCOME- OTHER	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
10-4115 INCOME-INTEREST	0	0	0.05	24.24	46.98	0.00	0.00	(24.24)
TOTAL REVENUES	1,000	1,000	0.05	2,711.05	2,557.58	0.00	271.11	(1,711.05)

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
10-500-050 EDUCATION/TRAINING	1,000	1,000	0.00	0.00	1,365.60	0.00	0.00	1,000.00
TOTAL SALARIES & BENEFITS	1,000	1,000	0.00	0.00	1,365.60	0.00	0.00	1,000.00
CAPITAL EXPENSES								
10-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	0.00	0.00	1,365.60	0.00	0.00	1,000.00
TOTAL EXPENDITURES	1,000	1,000	0.00	0.00	1,365.60	0.00	0.00	1,000.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.05	2,711.05	1,191.98	0.00	0.00	(2,711.05)

11 -ROOSEVELT SCHOLARSHIP FND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
11-1102	CLAIM ON CASH	2,004.04		
11-1105	SAVINGS	0.00		
11-1115	INVESTMENTS	0.00		
11-1315	DUE FROM GENERAL FUND	0.00		
11-1515	A/R-ACCRUED INTEREST	0.00		
11-1550	A/R-MISCELLANEOUS	0.00		
			2,004.04	
	TOTAL ASSETS			2,004.04
LIABILITIES				
11-2315	DUE TO GENERAL FUND	0.00		
11-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
11-3201	FUND BALANCE	4.04		
	TOTAL BEGINNING EQUITY	4.04		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	(2,000.00)		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,000.00		
	TOTAL EQUITY & FUND BALANCE		2,004.04	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,004.04

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	0.00	0.00	0.01	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.01	0.00	0.00	0.00
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	(2,000.00)	0.00	0.00	0.00	2,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	(2,000.00)	0.00	0.00	0.00	2,000.00
TOTAL EXPENDITURES	0	0	0.00	(2,000.00)	0.00	0.00	0.00	2,000.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	2,000.00	0.01	0.00	0.00	(2,000.00)

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
11-4101 INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
11-4115 INCOME-INTEREST	0	0	0.00	0.00	0.01	0.00	0.00	0.00
TOTAL REVENUES	0	0	0.00	0.00	0.01	0.00	0.00	0.00

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
11-500-050 EXPENDITURES-MISCELLANEOUS	0	0	0.00	(2,000.00)	0.00	0.00	0.00	2,000.00
11-500-060 MISC-SETUP 501.c3	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	(2,000.00)	0.00	0.00	0.00	2,000.00
CAPITAL EXPENSES								
11-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	(2,000.00)	0.00	0.00	0.00	2,000.00
TOTAL EXPENDITURES	0	0	0.00	(2,000.00)	0.00	0.00	0.00	2,000.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.00	2,000.00	0.01	0.00	0.00	(2,000.00)

13 -ECONOMIC DEVELOPMENT CORP

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
13-1102	CLAIM ON CASH	159,677.16		
13-1105	CASH - CHECKING	1,055,060.27		
13-1106	Savings - TLF Proceeds	0.00		
13-1115	INVESTMENTS-TEXPOOL#15900001	0.00		
13-1116	INVESTMENTS-TEXPOOL#15900003	0.00		
13-1117	EXPENSE CARD	0.00		
13-1118	EDC - Investment First Public	113,891.89		
13-1204	PREPAID SALES TAX	0.26		
13-1315	DUE FROM GENERAL FUND	0.00		
13-1375	DUE FROM HOT FUND	0.00		
13-1510	A/R SALES TAX	(0.02)		
			1,328,629.56	
	TOTAL ASSETS			1,328,629.56
LIABILITIES				
13-2200	WAGES PAYABLE	0.00		
13-2315	DUE TO GENERAL FUND	145,000.00		
13-2320	DUE TO TAXING ENTITIES	0.00		
13-2400	A/P PENDING	0.00		
13-2401	ACCOUNTS PAYABLE	0.00		
13-2402	ALAMO TITLE ESCROW FUNDS	0.00		
13-2410	A/P - SALES TAX	0.00		
13-2451	A/P SALES TAX PAYBACK	0.00		
	TOTAL LIABILITIES		145,000.00	
EQUITY				
13-3201	FUND BALANCE	990,310.64		
	TOTAL BEGINNING EQUITY	990,310.64		
	TOTAL REVENUE	351,085.72		
	TOTAL EXPENSES	157,766.80		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	193,318.92		
	TOTAL EQUITY & FUND BALANCE		1,183,629.56	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,328,629.56

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	556,000	556,000	76,416.28	351,085.72	323,218.45	0.00	63.14	204,914.28
TOTAL REVENUES	556,000	556,000	76,416.28	351,085.72	323,218.45	0.00	63.14	204,914.28
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	221,064	221,064	12,318.17	94,685.79	60,480.66	0.00	42.83	126,378.21
OTHER EXPENSES	295,100	295,100	6,332.80	43,081.01	53,656.16	0.00	14.60	252,018.99
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	516,164	516,164	18,650.97	137,766.80	114,136.82	0.00	26.69	378,397.20
TOTAL EXPENDITURES	516,164	516,164	18,650.97	137,766.80	114,136.82	0.00	26.69	378,397.20
REVENUE OVER/(UNDER) EXPENDITURES	39,836	39,836	57,765.31	213,318.92	209,081.63	0.00	535.49	(173,482.92)

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
13-4105 INCOME - OTHER	0	0	0.00	0.00	20.00	0.00	0.00	0.00
13-4110 INCOME - OTHER (HOT)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4111 INCOME - OTHER (GEN.FUND)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4112 INCOME-WALZEM RD GRANT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4113 INCOME-CORPORATE DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4115 SALES TAX (.25)	554,000	554,000	76,408.10	345,005.00	315,514.73	0.00	62.28	208,995.00
13-4301 INTEREST	2,000	2,000	8.18	6,080.72	7,683.72	0.00	304.04 (	4,080.72)
13-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	556,000	556,000	76,416.28	351,085.72	323,218.45	0.00	63.14	204,914.28

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	37,000	42,000	3,316.77	25,631.37	13,302.37	0.00	61.03	16,368.63
13-500-010 ADMINISTRATIVE EXPENSES	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
13-500-011 EDC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-013 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-018 EDC EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-020 EDC OVERTIME	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
13-500-030 SOCIAL SECURITY-EDC	4,000	4,000	255.32	2,151.30	986.71	0.00	53.78	1,848.70
13-500-040 HEALTH INSURANCE-EDC	9,064	9,064	696.44	5,061.14	5,594.96	0.00	55.84	4,002.86
13-500-050 RETIREMENT-EDC	4,400	4,400	249.64	2,118.32	1,040.52	0.00	48.14	2,281.68
13-500-060 WORKERS COMPENSATION-EDC	1,100	1,100	0.00	1,100.00	1,000.00	0.00	100.00	0.00
13-500-070 UNEMPLOYMENT COMPENSATION	500	500	0.00	123.66	136.10	0.00	24.73	376.34
13-500-080 CONTRACT LABOR	162,000	157,000	7,800.00	58,500.00	38,420.00	0.00	37.26	98,500.00
13-500-095 TERMINATION PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	221,064	221,064	12,318.17	94,685.79	60,480.66	0.00	42.83	126,378.21
OTHER EXPENSES								
13-500-100 PUBLIC RELATION FEES-GENERAL	15,000	15,000	0.00	3,993.47	50.21	0.00	26.62	11,006.53
13-500-115 MOBILE TELEPHONE	600	600	20.77	1,650.03	207.70	0.00	275.01	(1,050.03)
13-500-120 DUES & SUBSCRIPTIONS	500	500	0.00	145.00	192.35	0.00	29.00	355.00
13-500-130 TRAINING	7,000	7,000	0.00	540.00	1,807.62	0.00	7.71	6,460.00
13-500-132 TRAVEL	10,000	10,000	0.00	0.00	5.00	0.00	0.00	10,000.00
13-500-135 MEALS & ENTERTAINMENT	5,000	5,000	0.00	340.66	482.93	0.00	6.81	4,659.34
13-500-150 EMP MED COST ASSIST	0	0	0.00	256.47	0.00	0.00	0.00	(256.47)
13-500-200 COMPUTER MAINTENANCE	4,000	4,000	0.00	0.00	0.00	0.00	0.00	4,000.00
13-500-201 WEBSITE MAINTENANCE	2,000	2,000	0.00	1,758.75	1,675.00	0.00	87.94	241.25
13-500-205 REPAIRS & MAINT OF BUILDING	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
13-500-250 LEGAL EXPENSES	50,000	50,000	5,993.52	18,747.12	25,332.24	0.00	37.49	31,252.88
13-500-290 AUDIT	6,000	6,000	0.00	0.00	4,300.00	0.00	0.00	6,000.00
13-500-325 SALES TAX COLLECTION SERVICE	1,800	1,800	0.00	0.00	0.00	0.00	0.00	1,800.00
13-500-430 SUPPLIES	4,000	4,000	318.51	1,896.86	2,087.70	0.00	47.42	2,103.14
13-500-440 ELECTION EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-510 VEHICLE EXPENSE-EDC	1,000	1,000	0.00	119.99	57.00	0.00	12.00	880.01
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	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
13-500-590 POSTAGE	500	500	0.00	445.10	110.00	0.00	89.02	54.90
13-500-630 LEGAL ADVERTISING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-640 COPIER USAGE	1,200	1,200	0.00	0.00	0.00	0.00	0.00	1,200.00
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	2,500	2,500	0.00	0.00	266.67	0.00	0.00	2,500.00
13-500-750 EDC PROJECTS	111,000	111,000	0.00	10,291.73	2,822.19	0.00	9.27	100,708.27
13-500-751 PROMOTING WINDCREST	71,000	71,000	0.00	2,895.83	14,259.55	0.00	4.08	68,104.17
13-500-752 SERVICES AGREEMENT GEN. FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	295,100	295,100	6,332.80	43,081.01	53,656.16	0.00	14.60	252,018.99

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
CAPITAL EXPENSES								
13-500-800 EDC PROJECTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-801 PROMOTING WINDCREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-810 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-890 TLF LOAN PAYMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-891 RACKER ROAD PROJECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-892 TLF INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
13-500-900 PRIOR PERIOD ADJUSTMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	516,164	516,164	18,650.97	137,766.80	114,136.82	0.00	26.69	378,397.20
TOTAL EXPENDITURES	516,164	516,164	18,650.97	137,766.80	114,136.82	0.00	26.69	378,397.20
REVENUE OVER/(UNDER) EXPENDITURES	39,836	39,836	57,765.31	213,318.92	209,081.63	0.00	535.49	(173,482.92)

BALANCE SHEET
AS OF: MAY 31ST, 2020

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
14-1102	CLAIM ON CASH	10,967.46		
14-1105	CASH - SAVINGS	21,604.71		
14-1315	DUE FROM GENERAL FUND	0.00		
			32,572.17	
	TOTAL ASSETS			32,572.17
LIABILITIES				
14-2315	DUE TO GENERAL FUND	0.00		
14-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
14-3201	FUND BALANCE	35,739.85		
	TOTAL BEGINNING EQUITY	35,739.85		
	TOTAL REVENUE	10,918.55		
	TOTAL EXPENSES	14,086.23		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(3,167.68)		
	TOTAL EQUITY & FUND BALANCE		32,572.17	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			32,572.17

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	15,677	15,677	650.01	10,918.55	8,633.94	0.00	69.65	4,758.45
TOTAL REVENUES	15,677	15,677	650.01	10,918.55	8,633.94	0.00	69.65	4,758.45
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	4,625	4,625	0.00	4,104.00	829.45	675.00	103.33	(154.00)
CAPITAL EXPENSES	0	0	0.00	9,982.23	0.00	0.00	0.00	(9,982.23)
TOTAL 00-GENERAL EXPENDITURES	4,625	4,625	0.00	14,086.23	829.45	675.00	319.16	(10,136.23)
TOTAL EXPENDITURES	4,625	4,625	0.00	14,086.23	829.45	675.00	319.16	(10,136.23)
REVENUE OVER/(UNDER) EXPENDITURES	11,052	11,052	650.01	(3,167.68)	7,804.49	(675.00)	34.77-	14,894.68

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-4101 INCOME-COURT TECHNOLOGY FEES	15,500	15,500	649.85	10,792.45	8,380.39	0.00	69.63	4,707.55
14-4115 INCOME - INTEREST	177	177	0.16	126.10	253.55	0.00	71.24	50.90
TOTAL REVENUES	15,677	15,677	650.01	10,918.55	8,633.94	0.00	69.65	4,758.45

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
14-500-050 MISCELLANEOUS	4,625	4,625	0.00	4,104.00	829.45	675.00	103.33	(154.00)
TOTAL SALARIES & BENEFITS	4,625	4,625	0.00	4,104.00	829.45	675.00	103.33	(154.00)
CAPITAL EXPENSES								
14-500-800 CAPITAL EXPENDITURES	0	0	0.00	9,982.23	0.00	0.00	0.00	(9,982.23)
TOTAL CAPITAL EXPENSES	0	0	0.00	9,982.23	0.00	0.00	0.00	(9,982.23)
TOTAL 00-GENERAL EXPENDITURES	4,625	4,625	0.00	14,086.23	829.45	675.00	319.16	(10,136.23)
TOTAL EXPENDITURES	4,625	4,625	0.00	14,086.23	829.45	675.00	319.16	(10,136.23)
REVENUE OVER/(UNDER) EXPENDITURES	11,052	11,052	650.01	(3,167.68)	7,804.49	(675.00)	34.77-	14,894.68

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2020

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
15-1102	CLAIM ON CASH	58,186.51		
15-1105	CASH - SAVINGS	733.91		
15-1315	DUE FROM GENERAL FUND	0.00		
			58,920.42	
	TOTAL ASSETS			58,920.42
LIABILITIES				
15-2315	DUE TO GENERAL FUND	0.00		
15-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
15-3201	FUND BALANCE	52,198.40		
	TOTAL BEGINNING EQUITY	52,198.40		
	TOTAL REVENUE	9,222.02		
	TOTAL EXPENSES	2,500.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	6,722.02		
	TOTAL EQUITY & FUND BALANCE		58,920.42	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			58,920.42

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	11,559	11,559	633.98	9,222.02	6,262.58	0.00	79.78	2,336.98
TOTAL REVENUES	11,559	11,559	633.98	9,222.02	6,262.58	0.00	79.78	2,336.98
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	2,450.22	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	2,500.00	0.00	24,975.00	0.00	(27,475.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	2,500.00	2,450.22	24,975.00	0.00	(27,475.00)
TOTAL EXPENDITURES	0	0	0.00	2,500.00	2,450.22	24,975.00	0.00	(27,475.00)
REVENUE OVER/(UNDER) EXPENDITURES	11,559	11,559	633.98	6,722.02	3,812.36	(24,975.00)	157.91-	29,811.98

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-4101 INCOME-COURT BLDG SECURITY FEE	11,556	11,556	633.97	9,217.74	6,253.97	0.00	79.77	2,338.26
15-4115 INCOME - INTEREST	3	3	0.01	4.28	8.61	0.00	142.67	(1.28)
15-4120 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	11,559	11,559	633.98	9,222.02	6,262.58	0.00	79.78	2,336.98

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
15-500-050 MISCELLANEOUS	0	0	0.00	0.00	2,450.22	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	2,450.22	0.00	0.00	0.00
CAPITAL EXPENSES								
15-500-800 CAPITAL EXPENDITURES	0	0	0.00	2,500.00	0.00	24,975.00	0.00	(27,475.00)
TOTAL CAPITAL EXPENSES	0	0	0.00	2,500.00	0.00	24,975.00	0.00	(27,475.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	2,500.00	2,450.22	24,975.00	0.00	(27,475.00)
TOTAL EXPENDITURES	0	0	0.00	2,500.00	2,450.22	24,975.00	0.00	(27,475.00)
REVENUE OVER/(UNDER) EXPENDITURES	11,559	11,559	633.98	6,722.02	3,812.36	(24,975.00)	157.91-	29,811.98

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
16-1102	CLAIM ON CASH	10,427.82		
16-1105	SAVINGS	374,630.14		
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		
			385,057.96	
	TOTAL ASSETS			385,057.96
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	238,609.34		
	TOTAL BEGINNING EQUITY	238,609.34		
	TOTAL REVENUE	146,448.62		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	146,448.62		
	TOTAL EQUITY & FUND BALANCE		385,057.96	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			385,057.96

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	295,037	295,037	8,137.56	146,448.62	175,472.33	0.00	49.64	148,588.02
TOTAL REVENUES	295,037	295,037	8,137.56	146,448.62	175,472.33	0.00	49.64	148,588.02
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	270,000	270,000	0.00	0.00	0.00	0.00	0.00	270,000.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	270,000	270,000	0.00	0.00	0.00	0.00	0.00	270,000.00
TOTAL EXPENDITURES	270,000	270,000	0.00	0.00	0.00	0.00	0.00	270,000.00
REVENUE OVER/(UNDER) EXPENDITURES	25,037	25,037	8,137.56	146,448.62	175,472.33	0.00	584.94	(121,411.98)

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-4101 INCOME-HOT	294,687	294,687	8,134.43	144,372.86	172,607.27	0.00	48.99	150,313.78
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	350	350	3.13	2,075.76	2,865.06	0.00	593.07 (	1,725.76)
TOTAL REVENUES	295,037	295,037	8,137.56	146,448.62	175,472.33	0.00	49.64	148,588.02

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
16-500-501 TRANSFER TO GENERAL FUND	270,000	270,000	0.00	0.00	0.00	0.00	0.00	270,000.00
TOTAL OTHER EXPENSES	270,000	270,000	0.00	0.00	0.00	0.00	0.00	270,000.00
CAPITAL EXPENSES								
16-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	270,000	270,000	0.00	0.00	0.00	0.00	0.00	270,000.00
TOTAL EXPENDITURES	270,000	270,000	0.00	0.00	0.00	0.00	0.00	270,000.00
REVENUE OVER/(UNDER) EXPENDITURES	25,037	25,037	8,137.56	146,448.62	175,472.33	0.00	584.94	(121,411.98)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2020

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
17-1102	CLAIM ON CASH	125,168.37		
17-1105	SAVINGS	0.00		
17-1115	INVESTMENTS	0.00		
17-1315	DUE FROM GENERAL FUND	0.00		
17-1316	DUE FROM 2019A BOND	4,061.59		
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00		
17-1501	A/R - ADVALOREM TAXES	1,920.52		
17-1505	ALLOW FOR DOUBTFUL ACCTS	(288.08)		
17-1515	A/R - ACCRUED INTEREST	0.00		
17-1550	A/R - MISCELLANEOUS	0.00		
			130,862.40	
	TOTAL ASSETS			130,862.40
LIABILITIES				
17-2315	DUE TO GENERAL FUND	0.00		
17-2316	ACCRUED INTEREST	4,061.59		
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00		
17-2400	A/P PENDING	0.00		
17-2501	DEFFERED REVENUE - TAXES	1,631.08		
	TOTAL LIABILITIES		5,692.67	
EQUITY				
17-3201	FUND BALANCE	440.45		
	TOTAL BEGINNING EQUITY	440.45		
	TOTAL REVENUE	598,641.77		
	TOTAL EXPENSES	473,912.49		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	124,729.28		
	TOTAL EQUITY & FUND BALANCE		125,169.73	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			130,862.40

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	658,416	658,416	72,866.70	598,641.77	0.00	0.00	90.92	59,774.23
TOTAL REVENUES	658,416	658,416	72,866.70	598,641.77	0.00	0.00	90.92	59,774.23
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
OTHER EXPENSES	653,413	653,413	0.00	473,912.49	0.00	0.00	72.53	179,500.01
TOTAL 00-GENERAL EXPENDITURES	653,413	653,413	0.00	473,912.49	0.00	0.00	72.53	179,500.01
TOTAL EXPENDITURES	653,413	653,413	0.00	473,912.49	0.00	0.00	72.53	179,500.01
REVENUE OVER/(UNDER) EXPENDITURES	5,004	5,004	72,866.70	124,729.28	0.00	0.00	2,492.84	(119,725.78)

17 -DEBT SERVICE

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
17-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4115 INCOME - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4116 INCOME - SALES TAX (.25)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-4117 AD VALOREM TAX (I&S)	658,416	658,416	72,866.70	598,641.77	0.00	0.00	90.92	59,774.23
TOTAL REVENUES	658,416	658,416	72,866.70	598,641.77	0.00	0.00	90.92	59,774.23

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								
17-500-211 GO SERIES 2019 A PRINCIPAL E	160,000	160,000	0.00	160,000.00	0.00	0.00	100.00	0.00
17-500-212 GO SERIES 2019 A INTEREST EX	330,527	330,527	0.00	190,126.67	0.00	0.00	57.52	140,400.00
17-500-213 GO SERIES 2019 B PRINCIPAL E	70,000	70,000	0.00	70,000.00	0.00	0.00	100.00	0.00
17-500-214 GO SERIES 2019 B INTEREST EX	92,886	92,886	0.00	53,785.82	0.00	0.00	57.91	39,100.01
17-500-351 GO SERIES 2019 A ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-352 GO SERIES 2019 B ISSUANCE CO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17-500-400 PAY AGENT/REGISTRAR FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	653,413	653,413	0.00	473,912.49	0.00	0.00	72.53	179,500.01
TOTAL 00-GENERAL EXPENDITURES	653,413	653,413	0.00	473,912.49	0.00	0.00	72.53	179,500.01
TOTAL EXPENDITURES	653,413	653,413	0.00	473,912.49	0.00	0.00	72.53	179,500.01
REVENUE OVER/(UNDER) EXPENDITURES	5,004	5,004	72,866.70	124,729.28	0.00	0.00	2,492.84	(119,725.78)

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2020

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
18-1102	CLAIM ON CASH	(198,725.76)		
18-1105	CASH - SAVINGS	428,233.85		
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		
			229,508.09	
	TOTAL ASSETS			229,508.09
LIABILITIES				
18-2200	WAGES PAYABLE	0.00		
18-2230	TMRS PAYABLE	0.00		
18-2250	INSURANCE A/P	0.40		
18-2315	DUE TO GENERAL FUND	0.00		
18-2400	A/P PENDING	0.00		
18-2410	A/P - SALES TAX	0.00		
18-2451	A/P SALES TAX PAYBACK	0.00		
	TOTAL LIABILITIES		0.40	
EQUITY				
18-3201	FUND BALANCE	490,206.46		
	TOTAL BEGINNING EQUITY	490,206.46		
	TOTAL REVENUE	438,569.27		
	TOTAL EXPENSES	699,268.04		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(260,698.77)		
	TOTAL EQUITY & FUND BALANCE		229,507.69	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			229,508.09

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	694,922	694,922	76,350.71	438,569.27	401,557.14	0.00	63.11	256,352.73
TOTAL REVENUES	694,922	694,922	76,350.71	438,569.27	401,557.14	0.00	63.11	256,352.73
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	470,051	566,242	49,618.10	346,729.61	292,485.87	0.00	61.23	219,512.81
OTHER EXPENSES	271,935	90,500	0.00	51,331.20	62,584.90	0.00	56.72	39,168.80
CAPITAL EXPENSES	233,800	233,800	31,110.00	301,207.23	95,070.33	0.00	128.83	(67,407.23)
OTHER INCOME/EXPENSES	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL 00-GENERAL EXPENDITURES	1,028,786	943,542	80,728.10	699,268.04	450,141.10	0.00	74.11	244,274.38
TOTAL EXPENDITURES	1,028,786	943,542	80,728.10	699,268.04	450,141.10	0.00	74.11	244,274.38
REVENUE OVER/(UNDER) EXPENDITURES	(333,864)	(248,620)	(4,377.39)	(260,698.77)	(48,583.96)	0.00	104.86	12,078.35

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2020

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	691,922	691,922	76,347.58	435,778.36	395,481.03	0.00	62.98	256,143.64
18-4102 INCOME-K9 DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4115 INCOME - INTEREST	3,000	3,000	3.13	2,790.91	6,076.11	0.00	93.03	209.09
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	694,922	694,922	76,350.71	438,569.27	401,557.14	0.00	63.11	256,352.73

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	302,346	375,087	36,497.85	230,332.17	189,147.70	0.00	61.41	144,754.62
18-500-010 ADMINISTRATIVE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	0	0	0.00	0.00	9,033.00	0.00	0.00	0.00
18-500-014 SPECIAL ASSIGNMENT PAY K-9	4,500	4,500	346.16	2,942.36	2,855.82	0.00	65.39	1,557.64
18-500-015 INCENTIVE PAY-BILING & SHIFT	600	900	141.64	941.38	725.15	0.00	104.60	(41.38)
18-500-017 CERTIFICATION PAY	1,500	2,250	276.96	1,304.02	1,402.11	0.00	57.96	945.98
18-500-018 EDUCATION PAY	300	300	69.24	565.46	340.43	0.00	188.49	(265.46)
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	22,200	22,200	1,360.95	15,395.79	9,744.95	0.00	69.35	6,804.21
18-500-021 7K HOURS	7,000	7,000	442.92	3,664.53	3,598.97	0.00	52.35	3,335.47
18-500-026 HAZARDOUS DUTY PAY	1,000	2,860	396.94	1,495.48	530.81	0.00	52.29	1,364.52
18-500-030 SOCIAL SECURITY	25,246	31,033	2,949.76	19,862.69	16,397.34	0.00	64.00	11,170.48
18-500-040 HEALTH INSURANCE	63,448	72,350	4,178.64	30,354.64	36,387.50	0.00	41.96	41,995.20
18-500-050 RETIREMENT	25,526	31,378	2,957.04	19,864.67	17,097.13	0.00	63.31	11,513.31
18-500-060 WORKERS COMPENSATION	15,089	15,089	0.00	19,001.59	4,000.00	0.00	125.93	(3,912.95)
18-500-070 UNEMPLOYMENT COMPENSATION	1,296	1,296	0.00	1,004.83	1,224.96	0.00	77.53	291.17
TOTAL SALARIES & BENEFITS	470,051	566,242	49,618.10	346,729.61	292,485.87	0.00	61.23	219,512.81
OTHER EXPENSES								
18-500-120 DUES & SUBSCRIPTIONS	3,000	0	0.00	2,560.10	0.00	0.00	0.00	(2,560.10)
18-500-130 BONDS & TRAINING	8,500	0	0.00	3,365.20	106.95	0.00	0.00	(3,365.20)
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	20,000	20,000	0.00	18,500.00	20,522.00	0.00	92.50	1,500.00
18-500-325 SALES TAX COLLECTION SERVICE	10,000	10,000	0.00	6,497.00	3,873.00	0.00	64.97	3,503.00
18-500-420 OFFICE SUPPLIES/FURNITURE	11,000	0	0.00	1,253.90	1,748.75	0.00	0.00	(1,253.90)
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	391.45	0.00	0.00	0.00
18-500-431 MISCELLANEOUS SUPPLIES	21,000	0	0.00	5,567.40	956.77	0.00	0.00	(5,567.40)
18-500-433 IT SOFWARE HARDWARE&SUPPLIES	0	0	0.00	(5,400.00)	911.46	0.00	0.00	5,400.00
18-500-435 K-9 PROGRAM EXPENSES	10,000	0	0.00	1,800.80	10,613.90	0.00	0.00	(1,800.80)
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	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-480 UNIFORMS	5,000	0	0.00	595.92	184.67	0.00	0.00	(595.92)
18-500-485 WEAPONS & AMMUNITION	22,500	0	0.00	806.75	5,923.76	0.00	0.00	(806.75)
18-500-486 PERSONAL PROTECTIVE EQUIPMEN	21,000	0	0.00	10,739.04	1,798.00	0.00	0.00	(10,739.04)
18-500-487 VEHICLE EQUIPMENT	12,900	0	0.00	6.24	5,402.30	0.00	0.00	(6.24)
18-500-488 EMERGENCY SERVICES	10,000	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-489 COMMUNITY SERVICES	8,500	0	0.00	5,618.48	0.00	0.00	0.00	(5,618.48)
18-500-490 MEMORIAL SERVICES	4,000	0	0.00	0.00	636.01	0.00	0.00	0.00
18-500-500 MISC. CRIME PREVENTION	27,000	0	0.00	486.99	5,751.98	0.00	0.00	(486.99)
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	60,500	60,500	0.00	(1,066.62)	3,763.90	0.00	1.76-	61,566.62
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-520 BICYCLE PARTS & MAINTENANCE	3,000	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	271,935	90,500	0.00	51,331.20	62,584.90	0.00	56.72	39,168.80

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
CAPITAL EXPENSES								
18-500-800 CAPITAL EXPENDITURES	233,800	233,800	31,110.00	301,207.23	95,070.33	0.00	128.83	(67,407.23)
TOTAL CAPITAL EXPENSES	233,800	233,800	31,110.00	301,207.23	95,070.33	0.00	128.83	(67,407.23)
OTHER INCOME/EXPENSES								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-901 TRANSFER TO GEN FUND	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL OTHER INCOME/EXPENSES	53,000	53,000	0.00	0.00	0.00	0.00	0.00	53,000.00
TOTAL 00-GENERAL EXPENDITURES	1,028,786	943,542	80,728.10	699,268.04	450,141.10	0.00	74.11	244,274.38
TOTAL EXPENDITURES	1,028,786	943,542	80,728.10	699,268.04	450,141.10	0.00	74.11	244,274.38
REVENUE OVER/(UNDER) EXPENDITURES	(333,864)	(248,620)	(4,377.39)	(260,698.77)	(48,583.96)	0.00	104.86	12,078.35

CITY OF WINCREST
BALANCE SHEET
AS OF: MAY 31ST, 2020

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
19-1102	CLAIM ON CASH	546,767.19		
19-1105	CASH - SAVINGS	24,929.49		
19-1115	INVESTMENTS-TEXPOOL #159000002	10,829.88		
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.08		
19-1204	PREPAID SALES TAX	0.26		
19-1315	DUE FROM GENERAL FUND	0.00		
19-1510	A/R-SALES TAX	(90.03)		
			590,748.87	
	TOTAL ASSETS			590,748.87
LIABILITIES				
19-2315	DUE TO GENERAL FUND	0.00		
19-2400	A/P PENDING	0.00		
19-2410	A/P - SALES TAX	0.00		
19-2441	Construction Retainage	2,495.47		
19-2451	A/P SALES TAX PAYBACK	0.00		
	TOTAL LIABILITIES		2,495.47	
EQUITY				
19-3201	FUND BALANCE	784,494.70		
	TOTAL BEGINNING EQUITY	784,494.70		
	TOTAL REVENUE	345,241.80		
	TOTAL EXPENSES	541,483.10		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(196,241.30)		
	TOTAL EQUITY & FUND BALANCE		588,253.40	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			590,748.87

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	619,616	619,616	76,410.81	345,241.80	316,862.53	0.00	55.72	274,374.20
TOTAL REVENUES	619,616	619,616	76,410.81	345,241.80	316,862.53	0.00	55.72	274,374.20
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	50,000	50,000	0.00	0.00	26,570.74	0.00	0.00	50,000.00
CAPITAL EXPENSES	500,000	500,000	5,115.99	541,483.10	14,097.97	0.00	108.30	(41,483.10)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	550,000	550,000	5,115.99	541,483.10	40,668.71	0.00	98.45	8,516.90
TOTAL EXPENDITURES	550,000	550,000	5,115.99	541,483.10	40,668.71	0.00	98.45	8,516.90
REVENUE OVER/(UNDER) EXPENDITURES	69,616	69,616	71,294.82	(196,241.30)	276,193.82	0.00	281.89-	265,857.30

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4105 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4115 INCOME - INTEREST	300	300	2.71	236.80	1,347.80	0.00	78.93	63.20
19-4116 INCOME-SALES TAX (.25)	619,316	619,316	76,408.10	345,005.00	315,514.73	0.00	55.71	274,311.00
TOTAL REVENUES	619,616	619,616	76,410.81	345,241.80	316,862.53	0.00	55.72	274,374.20

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
OTHER EXPENSES								
19-500-320 ENGINEER/ARCHITECT	50,000	50,000	0.00	0.00	26,570.74	0.00	0.00	50,000.00
19-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	50,000	50,000	0.00	0.00	26,570.74	0.00	0.00	50,000.00
CAPITAL EXPENSES								
19-500-800 CAPITAL EXPENDITURES	500,000	500,000	5,115.99	541,483.10	14,097.97	0.00	108.30	(41,483.10)
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	500,000	500,000	5,115.99	541,483.10	14,097.97	0.00	108.30	(41,483.10)
OTHER INCOME/EXPENSES								
19-500-900 TRANSFER TO GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	550,000	550,000	5,115.99	541,483.10	40,668.71	0.00	98.45	8,516.90
TOTAL EXPENDITURES	550,000	550,000	5,115.99	541,483.10	40,668.71	0.00	98.45	8,516.90
REVENUE OVER/(UNDER) EXPENDITURES	69,616	69,616	71,294.82 (	196,241.30)	276,193.82	0.00	281.89-	265,857.30

20 -PUBLIC, EDUCATION&GOV.

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
20-1102	CLAIM ON CASH	36,995.48		
			36,995.48	
	TOTAL ASSETS			36,995.48
LIABILITIES				
20-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
20-3201	FUND BALANCE	26,662.65		
	TOTAL BEGINNING EQUITY	26,662.65		
	TOTAL REVENUE	10,332.83		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	10,332.83		
	TOTAL EQUITY & FUND BALANCE		36,995.48	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			36,995.48

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	12,000	12,000	3,506.72	10,332.83	10,323.58	0.00	86.11	1,667.17
TOTAL REVENUES	12,000	12,000	3,506.72	10,332.83	10,323.58	0.00	86.11	1,667.17
REVENUE OVER/(UNDER) EXPENDITURES	12,000	12,000	3,506.72	10,332.83	10,323.58	0.00	86.11	1,667.17

20 -PUBLIC, EDUCATION&GOV.

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
20-4105 INCOME OTHER	12,000	12,000	3,506.72	10,332.83	10,323.58	0.00	86.11	1,667.17
TOTAL REVENUES	12,000	12,000	3,506.72	10,332.83	10,323.58	0.00	86.11	1,667.17
REVENUE OVER/(UNDER) EXPENDITURES	12,000	12,000	3,506.72	10,332.83	10,323.58	0.00	86.11	1,667.17

21 -2019 SERIES A

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
21-1102	CLAIM ON CASH	(26,109.88)		
21-1105	CASH	6,200,492.08		
			6,174,382.20	
	TOTAL ASSETS			6,174,382.20
LIABILITIES				
21-2316	DUE TO DEBT SERVICE	4,061.59		
21-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		4,061.59	
EQUITY				
21-3201	FUND BALANCE	7,272,958.38		
	TOTAL BEGINNING EQUITY	7,272,958.38		
	TOTAL REVENUE	39,087.09		
	TOTAL EXPENSES	1,141,724.86		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(1,102,637.77)		
	TOTAL EQUITY & FUND BALANCE		6,170,320.61	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			6,174,382.20

21 -2019 SERIES A

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	47.27	39,087.09	0.00	0.00	0.00	(39,087.09)
TOTAL REVENUES	0	0	47.27	39,087.09	0.00	0.00	0.00	(39,087.09)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	6,900,000	6,900,000	8,451.56	1,141,724.86	0.00	0.00	16.55	5,758,275.14
TOTAL 00-GENERAL EXPENDITURES	6,900,000	6,900,000	8,451.56	1,141,724.86	0.00	0.00	16.55	5,758,275.14
TOTAL EXPENDITURES	6,900,000	6,900,000	8,451.56	1,141,724.86	0.00	0.00	16.55	5,758,275.14
REVENUE OVER/(UNDER) EXPENDITURES	(6,900,000)	(6,900,000)	(8,404.29)	(1,102,637.77)	0.00	0.00	15.98	(5,797,362.23)

21 -2019 SERIES A

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
21-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4107 BONDISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-4115 INCOME-INTEREST	0	0	47.27	39,087.09	0.00	0.00	0.00	(39,087.09)
TOTAL REVENUES	0	0	47.27	39,087.09	0.00	0.00	0.00	(39,087.09)

21 -2019 SERIES A

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
OTHER EXPENSES								
21-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
21-500-320 ENGENEER/ARCHITECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
21-500-800 CAPITAL EXPENDITURES	6,900,000	6,900,000	8,451.56	1,141,724.86	0.00	0.00	16.55	5,758,275.14
TOTAL CAPITAL EXPENSES	6,900,000	6,900,000	8,451.56	1,141,724.86	0.00	0.00	16.55	5,758,275.14
TOTAL 00-GENERAL EXPENDITURES	6,900,000	6,900,000	8,451.56	1,141,724.86	0.00	0.00	16.55	5,758,275.14
TOTAL EXPENDITURES	6,900,000	6,900,000	8,451.56	1,141,724.86	0.00	0.00	16.55	5,758,275.14
REVENUE OVER/(UNDER) EXPENDITURES	(6,900,000)	(6,900,000)	(8,404.29)	(1,102,637.77)	0.00	0.00	15.98	(5,797,362.23)

22 -2019 SERIES B

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
22-1102	CLAIM ON CASH	(3,806.79)		
22-1105	CASH	1,341,370.24		
22-1201	PREPAID 2019 SERIES B	0.00		
			1,337,563.45	
	TOTAL ASSETS			1,337,563.45
LIABILITIES				
22-2400	A/P PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
22-3201	FUND BALANCE	1,903,178.78		
	TOTAL BEGINNING EQUITY	1,903,178.78		
	TOTAL REVENUE	27,829.38		
	TOTAL EXPENSES	593,444.71		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(565,615.33)		
	TOTAL EQUITY & FUND BALANCE		1,337,563.45	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,337,563.45

22 -2019 SERIES B

% OF YEAR COMPLETED: 66.67

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY								
ALL REVENUES	0	0	10.23	27,829.38	0.00	0.00	0.00	(27,829.38)
TOTAL REVENUES	0	0	10.23	27,829.38	0.00	0.00	0.00	(27,829.38)
EXPENDITURE SUMMARY								
00-GENERAL EXPENDITURES								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	1,894,508	1,894,508	569,637.92	593,444.71	0.00	0.00	31.32	1,301,063.29
TOTAL 00-GENERAL EXPENDITURES	1,894,508	1,894,508	569,637.92	593,444.71	0.00	0.00	31.32	1,301,063.29
TOTAL EXPENDITURES	1,894,508	1,894,508	569,637.92	593,444.71	0.00	0.00	31.32	1,301,063.29
REVENUE OVER/(UNDER) EXPENDITURES	(1,894,508)	(1,894,508)	(569,627.69)	(565,615.33)	0.00	0.00	29.86	(1,328,892.67)

22 -2019 SERIES B

% OF YEAR COMPLETED: 66.67

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
22-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4106 BOND PREMIUM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4107 BOND ISSUANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-4115 INCOME-INTEREST	0	0	10.23	7,829.38	0.00	0.00	0.00	(7,829.38)
22-4460 MISCELLANEOUS INCOME	0	0	0.00	20,000.00	0.00	0.00	0.00	(20,000.00)
TOTAL REVENUES	0	0	10.23	27,829.38	0.00	0.00	0.00	(27,829.38)

22 -2019 SERIES B

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
OTHER EXPENSES								
22-500-200 UNDERWRITERS FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
22-500-201 BOND ISSUANCE COST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
22-500-800 CAPITAL EXPENDITURES	1,894,508	1,894,508	569,637.92	593,444.71	0.00	0.00	31.32	1,301,063.29
TOTAL CAPITAL EXPENSES	1,894,508	1,894,508	569,637.92	593,444.71	0.00	0.00	31.32	1,301,063.29
TOTAL 00-GENERAL EXPENDITURES	1,894,508	1,894,508	569,637.92	593,444.71	0.00	0.00	31.32	1,301,063.29
TOTAL EXPENDITURES	1,894,508	1,894,508	569,637.92	593,444.71	0.00	0.00	31.32	1,301,063.29
REVENUE OVER/(UNDER) EXPENDITURES	(1,894,508)	(1,894,508)	(569,627.69)	(565,615.33)	0.00	0.00	29.86	(1,328,892.67)

RESOLUTION NUMBER 2020-523

A RESOLUTION AUTHORIZING AN ANNUAL RENEWAL OF THE AGREEMENT FOR CITY HALL AND CIVIC CENTER JANITORIAL SERVICES AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE A CONTRACT FOR SUCH SERVICES

WHEREAS, on June 18, 2018 the City of Windcrest accepted the bid from Sparkling Clear Window & Commercial Cleaning Services. in the amount of $26,774.96 (City Hall) per FY 18-19 and $23,147.00 (Civic Center) per FY 18-19, with two one-year extensions; and

WHEREAS, the City Council extended (1st year extension) said contract through September 30, 2020; and

WHEREAS, the City Council desires to extend (2nd extension) said contract through September 30, 2021; and

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

1. Sparkling Clear Window & Commercial Cleaning Services is hereby engaged to provide janitorial services for the Civic Center to be funded from the Civic Center Department/General Fund for the fiscal year starting October 1, 2020 and ending September 30, 2021 with no increase, not to exceed $10,635.00.

2. Sparkling Clear Window & Commercial Cleaning Services is hereby engaged to provide janitorial services for the City Hall to be funded from the Facility Division/General Fund for the fiscal year starting October 1, 2020 and ending September 30, 2021 with no increase, not to exceed $22,840.00.

3. The City Manager is authorized to negotiate and execute a contract with Sparkling Clear Window & Commercial Cleaning Services for such services.

DULY PASSED AND APPROVED, on the _____ day of _____, 2020 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

_____
Dan Reese, Mayor

PENDING CC APPROVAL

ATTEST:

_____
Rachel Dominguez, City Secretary

APPROVED:

_____
Ryan Henry, City Attorney

PENDING CC APPROVAL

RATE LETTER

SPARKLING CLEAR
WINDOW & COMMERCIAL CLEANING SERVICES

City of Windcrest,

5.18.20

This letter is to inform you that we are not proposing any increase for the contract year of '20 - '21 for City Hall. We appreciate your business and look forward to continuing our working relationship.

Thank you,

Brandy West
Sparkling Clear

RATE LETTER

SPARKLING CLEAR
WINDOW & COMMERCIAL CLEANING SERVICES

City of Windcrest, 5.18.20

This letter is to inform you that we are not proposing any increase for the contract year of '20 - '21 for Civic Center. We appreciate your business and look forward to continuing our working relationship.

Thank you,

B West

Brandy West
Sparkling Clear

Resolution 2019-725(R)
Approved on 7.15.19

CLEANING SERVICES AGREEMENT 10.01.19 - 9.30 20.

THIS CLEANING SERVICES AGREEMENT (the "Agreement") dated this _____22nd_____ day of __July_____, ___2019_____

BETWEEN:

City of Windcrest of 8601 Midcrown Dr., Windcrest, TX 78239
(the "Client")

- AND -

Sparkling Clear Window & Commercial Cleaning Services. of 11127 Ballard Peak, San Antonio TX, 78254 (the "Contractor")

BACKGROUND:

A. The Client is of the opinion that the Contractor has the necessary qualifications, experience and abilities to provide cleaning services to the Client.

B. The Contractor is agreeable to providing such cleaning services to the Client on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and the Contractor (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

Services Provided

1. The Client hereby agrees to engage the Contractor to provide the Client with the following cleaning services (the "Services"):

- strip and wax all VCT flooring; power scrub and grout cleaning of ceramic tile; initial clean to include all detail listed below; and
- clean and sanitize restroom facilities; clean and disinfect kitchen area; sweep and mop all floors; vacuum and spot clean carpets; empty, clean and sanitize waste receptacles;

dust/damp wipe hard surfaces; maintain all entryways; clean and/or polish all glass and bright work..

2. The venue for delivery of the Services is:

   - City of Windcrest.

3. The Contractor will provide the Services on Monday through Friday, 4:00 p.m. to 6:00 a.m..

4. The Services will also include any other cleaning tasks which the Parties may agree on. The Contractor hereby agrees to provide such Services to the Client.

Term of Agreement

5. The term of this Agreement (the "Term") will begin on the date of this Agreement and will remain in full force and effect until September 30, 2020, subject to earlier termination as provided in this Agreement. The Term of this Agreement may be extended with the written consent of the Parties.

6. In the event that either Party wishes to terminate this Agreement prior to September 30, 2020, that Party will be required to provide 30 days' written notice to the other Party.

Performance

7. The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

Currency

8. Except as otherwise provided in this Agreement, all monetary amounts referred to in this Agreement are in USD (US Dollars).

Compensation

9. The Contractor will charge the Client for the Services at the rate of $22,840.00 per year (the "Compensation").

10. The Client will be invoiced every month.

11. Invoices submitted by the Contractor to the Client are due within 7 days of receipt.

12. The Contractor will not be reimbursed for any expenses incurred in connection with providing the Services of this Agreement.

Confidentiality

13. Confidential information (the "Confidential Information") refers to any data or information relating to the business of the Client which would reasonably be considered to be proprietary to the Client including, but not limited to, accounting records, business processes, and client records and that is not generally known in the industry of the Client and where the release of that Confidential Information could reasonably be expected to cause harm to the Client.

14. The Contractor agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Contractor has obtained, except as authorized by the Client or as required by law. The Contractor further agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any personal information of the Client, without the prior written consent of the Client. The obligations of confidentiality will apply during the term of this Agreement and will survive indefinitely upon termination of this Agreement.

Return of Property

15. Upon the expiry or termination of this Agreement, the Contractor will return to the Client any property, documentation, records, or Confidential Information which is the property of the Client.

Capacity/Independent Contractor

16. In providing the Services under this Agreement it is expressly agreed that the Contractor is acting as an independent contractor and not as an employee. The Contractor and the Client acknowledge that this Agreement does not create a partnership or joint venture between them and is exclusively a contract for service. The Client is not required to pay, or make any contributions to, any social security, local, state or federal tax, unemployment compensation, workers' compensation, insurance premium, profit-sharing, pension or any other employee benefit for the Contractor during the Term. The Contractor is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to the Contractor under this Agreement.

Notice

17. All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties at the following addresses:

a. City of Windcrest

8601 Midcrown Dr., Windcrest, TX 78239

b. Sparkling Clear Window & Commercial Cleaning Services.
11127 Ballard Peak, San Antonio TX, 78254

or to such other address as either Party may from time to time notify the other, and will be deemed to be properly delivered (a) immediately upon being served personally, (b) two days after being deposited with the postal service if served by registered mail, or (c) the following day after being deposited with an overnight courier.

Indemnification

18. Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, each Party agrees to indemnify and hold harmless the other Party, and its respective directors, shareholders, affiliates, officers, agents, employees, and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any act or omission of the indemnifying party, its respective directors, shareholders, affiliates, officers, agents, employees, and permitted successors and assigns that occurs in connection with this Agreement. This indemnification will survive the termination of this Agreement.

Additional Clause

19. If any special services are needed between the contract period of October 1, 2019 and September 30th, 2020 i.e.; floor services. There will be a negotiated price for floor care only, separate of the annual contract rate for daily cleaning services.

Modification of Agreement

20. Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

Time of the Essence

21. Time is of the essence in this Agreement. No extension or variation of this Agreement will operate as a waiver of this provision.

Assignment

22. The Contractor will not voluntarily, or by operation of law, assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Client.

Entire Agreement

23. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

Enurement

24. This Agreement will enure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators and permitted successors and assigns.

Titles/Headings

25. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement.

Gender

26. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

Governing Law

27. This Agreement will be governed by and construed in accordance with the laws of the State of Texas.

Severability

28. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

Waiver

29. The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this 22nd day of July, 2019.

City of Windcrest

Per: _____ (Seal)

Sparkling Clear Window & Commercial Cleaning Services.

Per: B Nest (Seal)

Resolution 2019-725(R)
Approved on 7.15.19
10.01.19 - 9.30.20

CLEANING SERVICES AGREEMENT

THIS CLEANING SERVICES AGREEMENT (the "Agreement") dated this ___22nd_____ day of __July_____, ____2019____

BETWEEN:

City of Windcrest (Civic Center) of 9310 Seal Drive Windcrest, TX 78239 (the "Client")

- AND -

Sparkling Clear Window & Commercial Cleaning Svc. of 11127 Ballard Peak (the "Contractor")

BACKGROUND:

A. The Client is of the opinion that the Contractor has the necessary qualifications, experience and abilities to provide cleaning services to the Client.

B. The Contractor is agreeable to providing such cleaning services to the Client on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and the Contractor (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

Services Provided

1. The Client hereby agrees to engage the Contractor to provide the Client with the following cleaning services (the "Services"):

- strip and wax all stained concrete and/or VCT flooring; machine scrub Mosaic tile.; and
- clean and sanitize restroom facilities; clean and disinfect kitchen area; sweep and mop all floors; vacuum and spot clean carpets; empty, clean and sanitize waste receptacles; dust/damp wipe hard surfaces; maintain all entryways; clean and/or polish all glass and

bright work..

2. The venue for delivery of the Services is:

- Civic Center.

3. The Contractor will provide the Services on Periodically; according to schedule that is to be provided by the City of Windcrest..

4. The Services will also include any other cleaning tasks which the Parties may agree on. The Contractor hereby agrees to provide such Services to the Client.

Term of Agreement

5. The term of this Agreement (the "Term") will begin on the date of this Agreement and will remain in full force and effect until September 30, 2020, subject to earlier termination as provided in this Agreement. The Term of this Agreement may be extended with the written consent of the Parties.

6. In the event that either Party wishes to terminate this Agreement prior to September 30, 2020, that Party will be required to provide 30 days' written notice to the other Party.

Performance

7. The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

Currency

8. Except as otherwise provided in this Agreement, all monetary amounts referred to in this Agreement are in USD (US Dollars).

Compensation

9. The Contractor will charge the Client for the Services at the rate of $10,635.00 per year (the "Compensation").

10. The Client will be invoiced every month.

11. Invoices submitted by the Contractor to the Client are due within 7 days of receipt.

12. The Contractor will not be reimbursed for any expenses incurred in connection with providing the Services of this Agreement.

Confidentiality

13. Confidential information (the "Confidential Information") refers to any data or information relating to the business of the Client which would reasonably be considered to be proprietary to the Client including, but not limited to, accounting records, business processes, and client records and that is not generally known in the industry of the Client and where the release of that Confidential Information could reasonably be expected to cause harm to the Client.

14. The Contractor agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Contractor has obtained, except as authorized by the Client or as required by law. The Contractor further agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any personal information of the Client, without the prior written consent of the Client. The obligations of confidentiality will apply during the term of this Agreement and will survive indefinitely upon termination of this Agreement.

Return of Property

15. Upon the expiry or termination of this Agreement, the Contractor will return to the Client any property, documentation, records, or Confidential Information which is the property of the Client.

Capacity/Independent Contractor

16. In providing the Services under this Agreement it is expressly agreed that the Contractor is acting as an independent contractor and not as an employee. The Contractor and the Client acknowledge that this Agreement does not create a partnership or joint venture between them, and is exclusively a contract for service. The Client is not required to pay, or make any contributions to, any social security, local, state or federal tax, unemployment compensation, workers' compensation, insurance premium, profit-sharing, pension or any other employee benefit for the Contractor during the Term. The Contractor is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to the Contractor under this Agreement.

Notice

17. All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties at the following addresses:

a. City of Windcrest (Civic Center)
9310 Seal Drive Windcrest, TX 78239

b. Sparkling Clear Window & Commercial Cleaning Svc.
11127 Ballard Peak

or to such other address as either Party may from time to time notify the other, and will be deemed to be properly delivered (a) immediately upon being served personally, (b) two days after being deposited with the postal service if served by registered mail, or (c) the following day after being deposited with an overnight courier.

Indemnification

18. Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, each Party agrees to indemnify and hold harmless the other Party, and its respective directors, shareholders, affiliates, officers, agents, employees, and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any act or omission of the indemnifying party, its respective directors, shareholders, affiliates, officers, agents, employees, and permitted successors and assigns that occurs in connection with this Agreement. This indemnification will survive the termination of this Agreement.

Additional Clause

19. If any special services are needed between the contract period of October 1, 2019 and September 30th, 2020 i.e.; floor services. There will be a negotiated price for floor care only, separate of the annual contract rate for daily cleaning services.

Modification of Agreement

20. Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

Time of the Essence

21. Time is of the essence in this Agreement. No extension or variation of this Agreement will operate as a waiver of this provision.

Assignment

22. The Contractor will not voluntarily, or by operation of law, assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Client.

Entire Agreement

23. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

Enurement

24. This Agreement will endure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators and permitted successors and assigns.

Titles/Headings

25. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement.

Gender

26. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

Governing Law

27. This Agreement will be governed by and construed in accordance with the laws of the State of Texas.

Severability

28. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

Waiver

29. The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this _____ day of _____, _____.

City of Windcrest (Civic Center)

Per: _____ (Seal)

7.22.19

Sparkling Clear Window & Commercial Cleaning Svc.

Per: _____ (Seal)

RESOLUTION NO 2020-524 (R)

A RESOLUTION AUTHORIZING A ONE YEAR EXTENSION OF THE AGREEMENT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES WITH LONE STAR AMBULANCE SERVICE 1, LLC d/b/a ALLEGIANCE MOBILE HEALTH

WHEREAS, the City of Windcrest contracted with Lone Star Ambulance Service 1, LLC d/b/a Allegiance Mobile Service for emergency and non-emergency medical services effective October 1, 2020; and

WHEREAS, the City of Windcrest and Lone Star Ambulance Service 1, LLC d/b/a Allegiance Mobile Service desire to extend their relationship for emergency and non-emergency medical services for another year commencing October 1, 2020 through September 30, 2021.

WHEREAS, this is the final of the three (3) additional one (1) year agreed extension pursuant the original agreement or the City Council can instruct the staff to do an RFP.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST that the contract with Lone Star Ambulance Service 1, LLC d/b/a Allegiance Mobile Service is extended from October 1, 2020 through September 30, 2021 and the City Manager is authorized to execute an extension on behalf of the city.

Passed and approved this day of , 2020.

CITY OF WINDCREST, TEXAS

_____
Dan Reese, Mayor

ATTEST:

_____
Rachel C. Dominguez, City Secretary

APPROVED:

_____
Ryan S. Henry, City Attorney

PENDING CC APPROVAL

RESOLUTION NO 2019-726

A RESOLUTION AUTHORIZING A ONE YEAR EXTENSION OF THE AGREEMENT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES WITH LONE STAR AMBULANCE SERVICE 1, LLC d/b/a ALLEGIANCE MOBILE HEALTH

WHEREAS, the City of Windcrest contracted with Lone Star Ambulance Service 1, LLC d/b/a Allegiance Mobile Service for emergency and non-emergency medical services effective October 1, 2019; and

WHEREAS, the City of Windcrest and Lone Star Ambulance Service 1, LLC d/b/a Allegiance Mobile Service desire to extend their relationship for emergency and non-emergency medical services for another year commencing October 1, 2019 through September 30, 2020.

WHEREAS, or the City Council can instruct the staff to do an RFP.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST that the contract with Lone Star Ambulance Service 1, LLC d/b/a Allegiance Mobile Service is extended from October 1, 2019 through September 30, 2020 and the City Manager is authorized to execute an extension on behalf of the city.

Passed and approved this 15th day of July, 2019.

City of Windcrest, Texas

Dan Reese, Mayor

Attest:

Rachel C. Dominguez, City Secretary

Approved:

Ryan Henry, City Attorney

CITY OF WINDCREST, TEXAS • INCORPORATED 1959 •

AN AGREEMENT FOR AMBULANCE AND EMERGENCY AND NON-EMERGENCY MEDICAL SERVICES

THIS AGREEMENT is made and entered into this 30 day of September, 2017, by and between Lonestar Ambulance Service 1, LLC d/b/a Allegiance Mobile Health and The City of Windcrest, Texas ("City"), effective October 1, 2017, (the effective date).

RECITALS:

A. **Allegiance** and its subsidiaries herein referred to as "Ambulance Service" are the owner and operator of certain emergency and non-emergency medical care vehicles and equipment designed to provide emergency and non-emergency medical care and assistance and has in its employ, trained personnel whose duties are related to the use of such vehicles and equipment and to the equipment and to the provision of emergency and non-emergency medical services.
B. City desires to contract with **Allegiance** and its subsidiaries to provide emergency and non-emergency medical services to its citizens.
C. **Allegiance** and its subsidiaries desire to contract with City to provide emergency and non-emergency medical services to citizens of Windcrest.

NOW THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

ARTICLE I
DEFINITIONS

1.1 Unit Availability, **Allegiance** shall provide the services of one (1) MICU (mobile intensive care unit) ambulance 24/7/365.
1.2 ALS, Advance Life Support as defined in the Texas Emergency Medical Service Act (Health and Safety Code, §773.003)
1.3 BLS, Basic Life Support as defined in the Texas Emergency Medical Service Act (Health and Safety Code, §773.003)
1.4 First Responder Organization, A group or association of certified emergency medical services personnel that working in cooperation with a licensed emergency medical services provider, provide immediate on-scene care to ill or injured persons but does not transport those persons, as defined in the Texas Emergency Medical Service Act (Health and Safety Code, §773.003).
1.5 MICU, Mobile Intensive Care Unit as defined in the Texas Emergency Medical Service Act (Health and Safety Code, §773.003)

ARTICLE II
DESCRIPTION OF SERVICES AND SERVICE AREA

2.1 Scope of Agreement. During the term of this Agreement, **Allegiance** on an exclusive basis agrees to furnish ambulance, emergency and non-emergency medical services, as set out herein to the residents of Windcrest, Texas. These services shall be rendered by **Allegiance** to all areas located inside the boundaries of City of Windcrest, but shall not be limited to the same. The service area under this Agreement shall be designated as, but not limited to, the geographic area depicted by the map attached hereto as Exhibit A. This Agreement addresses both emergency 911 service and non-emergency patient transfers.

2.2 Provision of Services. Without limiting its obligation to provide good quality ambulance emergency and non-emergency medical services under this Agreement, **Allegiance.** agrees to follows:

Allegiance. shall manage all day-to-day operations, including field operations, billing, collections, purchasing and other operational functions. **Allegiance** shall negotiate all mutual aid agreement, maintain all facilities and equipment, hire/terminate and provide or arrange for in-service training of all field personnel, propose and provide justification for rate changes, manage all billing and collection functions, solicit in good faith the recommendations of City, the public and other healthcare facilities operating within City of Windcrest in providing emergency and non-emergency medical service, and generally manage all aspects of the ambulance system operations.

ARTICLE III
RESPONSIBILITES OF ALLEGIANCE.

3.1 Prime Responsibilities of **Allegiance** expressly agrees to manage the actual delivery of ambulance, emergency and non-emergency medical services to the service area. City is interested only in the results obtained under this agreement; subject to the requirements placed upon **Allegiance** by this agreement, the manner and means of providing the services are under the sole control of **Allegiance.** The following list contains **Allegiance** primary responsibilities only to be provided at **Allegiance** cost and expense. Numerous ancillary functions are also **Allegiance** responsibility, at its cost and expense, such as compliance with insurance requirements, personnel recruitments, disaster readiness, inventory control, etc.

a. Employ and manage all ambulance personnel; require that ambulance meet State requirements for licensure and certifications;

b. Provide adequate opportunity for employee and volunteer in-service training sufficient to meet State recertification requirements and clinical standards;

c. Provide all necessary and appropriate backup vehicles and equipment;

d. Furnish all fuel, lubricants, vehicle/equipment repairs and disposable medical supplies;

e. Develop, negotiate and maintain hospital/ambulance policies, patient "exchange" policies and fire department post relationships where appropriate;

f. Maintain good working relationships with area law enforcement agencies;

g. Provide the public with information concerning **Allegiance** services;

h. Conduct all billing and collection activities and procedures; however, **Allegiance** shall not delay or deny treatment or transport due to patient's inability to pay;

i. Interface with appropriate State and local 911 dispatching agencies;

j. Ensure professional conduct and appearance of all office and field personnel;

k. Work out mutually beneficial support agreements with neighboring ambulance services;

l. Provide training to First Responder and Volunteer Fire/Ambulance personnel on EMS system policies, procedures and proper equipment usage;

m. Maintain State and local vehicle permits and personnel certifications and the State provider's licensure;

n. **Allegiance** shall carry equipment in each vehicle necessary for the treatment and transportation of children; and

o. Maintain and pay for all telephone listings and/or advertising

3.2 Rights and Responsibilities of Field Personnel. **Allegiance** shall ensure that professional field paramedics shall have a direct linkage on a real time basis to those physicians who are empowered to oversee clinical policy and procedure. This direct linkage and personnel responsibility applies to compliance of vehicles, on-board equipment and collection and recording of primary data. Personnel are prohibited from operating equipment that is substantially out of compliance with system standards. Personnel are prohibited from falsifying or omitting data from reports.

3.3 Professional Skills and Training of **Allegiance** Personnel. All of **Allegiance** personnel are required to attend training sessions as required by State and Federal Law, rules and regulations dealing with the certification and regulations of professional field paramedics. **Allegiance** is responsible for ensuring that all field personnel working in the system possess appropriate understanding of the ambulance service system.

3.4 Work Schedules and Working Conditions. **Allegiance** is required to utilize reasonable working schedules, shift assignments and to provide adequate working conditions. **Allegiance** is expected to ensure that field personnel working extended shifts part-time jobs or overtime, will not negatively affect patient care. **Allegiance** must comply with all State and Federal wage and labor laws.

3.5 Use of Mutual Aid Providers to Meet Unit Availability Requirements. **Allegiance** may arrange and utilize mutual aid agreements with neighboring EMS providers and may utilize services furnished by such neighboring providers toward fulfillment of **Allegiance.** Unit Availability requirements under this agreement. If any compensation to the neighboring provider is agreed to, it is the responsibility of **Allegiance.**to provide such compensation.

3.6 Character and Competence of Employees. All persons employed by **Allegiance** in the performance of work under his Agreement shall be competent and hold appropriate valid permits for their professions as required by State and Federal law, rules and regulations. It is understood and agreed that **Allegiance** shall abide by all recognized and customary procedures and standards for patient care and ambulance maintenance and also abide by all rules and regulations for patient care and ambulance maintenance.

3.7 Professional Conduct and Dress. **Allegiance** agrees that its employees and agents will provide courteous and professional conduct and appearance at all times. The ambulance service personnel shall have an adopted uniform to be worn when on duty. Uniform styles shall be determined by **Allegiance.** Name tags and level of training patches shall be worn by personnel. To the extent permitted by law, **Allegiance.**is responsible for requiring its employees to undergo blood and urine test to determine the presence of infectious disease or illegal drug use. Meeting requirements under OSHA regulations are the responsibility of **Allegiance.**

3.8 Key Personnel. **Allegiance** shall furnish the personnel identified in its bidder's proposal and throughout the term of the Agreement. **Allegiance** shall be expected to continue to furnish the same personnel or replacement personnel with equal or superior qualifications.

3.9 Standards for Vehicle and Equipment Maintenance.

a. Equip each emergency ambulance with all required equipment and supplies for MICU operations as required by the Texas Department of State Health Services.

b. All motor vehicles used for the purpose of providing ambulance service hereunder, shall be designated to transport ill, sick or injured persons in comfort and safety and shall be maintained in clean, sanitary and good mechanical condition at all times in compliance with any applicable State and Federal standards, rules and regulations for ambulances.

c. All mechanical, safety and special equipment shall be subject to inspection at any reasonable time by representatives of City.

d. No ambulance that has been substantially damaged or altered shall be again placed in service until it has been adequately and properly repaired.

ARTICLE IV
PAYMENTS AND FEES

4.1 Fees. The City agrees to pay each one-year period in twelve (12) equal payments of $5,000.00. The following annual amounts are as follow:

10/01/2017 to 09/30/2018 : $60,000

4.2 Charges for Patient Services. Charges for Patient Services provided under this agreement for the first year are attached hereunto in "Exhibit B".

4.3 Effect of Changes in Federal Reimbursement Guidelines/Disruption in flow or reimbursement or revenue as related to events beyond the control of either parties (i.e. terrorist acts). City and **Allegiance** accept and acknowledge that the Federal Government may change the Federal Reimbursement Guidelines for compensation for ambulance services that will affect the reimbursement for **Allegiance** for Medicaid and Medicare patients. If the changes are to such extent that **Allegiance** gross revenue is adversely affected by fifteen percent (15%) or more of its previous years revenue, **Allegiance** will have the right to bring the issue to City during the period allowed for an annual adjustment to increase in the annual subsidy. If City refuses to adjust the subsidy, **Allegiance** will have the right to terminate this contract, without penalty, subject to the provisions under Paragraph 6.4.

4.6 Changes Due to Other Circumstances. City and **Allegiance** agree to appropriately negotiate changes to this Agreement in the event that circumstances beyond the control of either party (national disaster, terrorist activities, etc.) adversely prevent the Parties from fulfilling their obligations as described in this Agreement.

4.7 Termination The City may terminate this Contract at any time, with or without cause, upon **forty-five (45)** calendar days written notice. Upon the Contractor's receipt of such notice, the Contractor shall cease work immediately. The Contractor shall be compensated for the services satisfactorily performed prior to the termination date.

a. If, through any cause, the Contractor fails to fulfill its obligations under this Contract, or if the Contractor violates any of the agreements of this Contract, the City has the right to terminate this Contract by giving the Contractor **five (5)** calendar days written notice to the Contractor. The Contractor will be compensated for the services satisfactorily performed before the termination date.

ARTICLE V
REPORTS & ACCOUNTING

5.1 **Allegiance** at its cost and expense, shall provide and deliver in writing, to City the following operational information:
a. A monthly summary of **Allegiance** number of calls within the service area by volume and nature.

5.2 Data Collection and Reporting Required. **Allegiance** data collection and reporting systems shall meet the following minimum standards, which reports shall be furnished and delivered, in writing to City at least monthly or upon request.

a. For each request for ambulance service, communications personnel shall complete approved dispatch documentation;

b. For each call on which an ambulance was dispatched, but where no patient was transported, **Allegiance** personnel shall complete a report;

c. For each patient transported, **Allegiance** ambulance personnel shall complete a approved patient report form consistent with provider licensure requirements;

d. **Allegiance** shall furnish to all employees approved "Incident Report Forms" and shall require employees to utilize such forms;

e. **Allegiance** shall furnish to its employees approved "Equipment Failure Report Forms," and shall **utilize** such forms in conjunction with **Allegiance** maintenance program;

f. **Allegiance** shall see that all **Allegiance** employees are appropriately certified, as required by law, regulation, rule or ordinance at both State and local levels and keep records of participation in quality assurance and in-service training programs; and

ARTICLE VI
TERM & TERMINATION

6.1 Term of Agreement and Renewal Provisions. This Agreement shall commence on the Effective Date of this Agreement and continue for a period of one year (the "Initial Period"). Parties may continue this agreement under the terms hereof for three (3) additional three (1) year periods upon the parties mutual agreement.

6.2 Termination upon application of Paragraph 4.3. In the event **Allegiance** elects to terminate this contract under Paragraph 4.3, **Allegiance** will notify City forty-five (45) days prior to the termination date. **Allegiance** will make a good faith effort to assist City in locating another provider, provide such information necessary for any potential

provider to make a decision to accept a contract with City (subject to safeguards for confidential matters) and assist in the transfer of service.

ARTICLE VII
OTHER PROVISIONS

7.1 Insurance requirements. **Allegiance** at its cost and expense, shall furnish in writing proof of coverage for the insurance requirements stipulated below. No ambulance shall be operated by **Allegiance** unless there is insurance coverage in full force and effect, which insurance coverage provided for at least the following:

a. Public liability insurance in an amount not less than one million dollars ($1,000,000) for each injury to or death of each person; all such insurance coverage to apply to claims arising out of the operations of the ambulance service authorized by this contract.

b. Public liability insurance in an amount not less than two million dollars ($2,000,000) as general aggregate limits; all such insurance coverage to apply to claims arising out of the operations of the ambulance service authorized by this contract.

c. Uninsured motorist coverage in an amount of five hundred thousand dollars ($500,000) to the bodily injury liability limits set forth in subsection (a) above.

d. Certificates or Insurance for the policies required herein shall be provided to City, in writing prior to commencing operations and thereafter upon request.

e. Every insurance policy required shall extend for the period to be covered by the license granted **Allegiance** for the ambulance service and the insurer shall be obligated to give not less than thirty (30 days written notice to City before any cancellation or other termination of any such policy earlier than its termination date.

f. The cancellation or the termination of any policy required herein shall automatically revoke and terminate the agreement for ambulance service granted by City unless another insurance policy complying with the insurance section provisions is provided in full force and effect at the time of such cancellation.

g. Each insurance policy required herein shall name as additional insured the following: City of Windcrest, Texas including The City's Officers and Employees.

h. **Allegiance** shall indemnify and save harmless the City of Windcrest and its officers, agents and employees from all suits, actions, losses, damages, claims or liability of any character, type or description including without limiting the generality of the foregoing all expenses of litigation, court costs, attorney's fees for injury or death to any person or injury to any property, received or sustained by any person or persons or property arising out of the occasioned by the acts of **Allegiance** its officers, agents or employees in the execution of performance of this contract.

7.2 Disaster Assistance. During a declared disaster, locally or in a neighboring jurisdiction, **Allegiance** shall follow the County's Emergency Management Plan and commit such resources as are necessary and appropriate, given the nature of the disaster. **Allegiance** shall be exempt from unit availability standards during periods of defined disasters. When the disaster assistance has been terminated, **Allegiance** shall resume normal operations as rapidly as is practical.

7.3 Outside Work. **Allegiance** shall not be prohibited from doing other work provided the services do not detract from **Allegiance** responsibilities and contractual commitments under this contract or to City. **Allegiance** and its employees shall not engage in any activities that violate any Federal, State and local law regulations or ordinance, this contract, or any activity that brings discredit to **Allegiance** and/or City.

7.4 **Allegiance** Medical Director. **Allegiance** Medical Director shall be responsible for purposes of State and Federal requirements and also this contract, for paramedic provider organizations, for purchasing of controlled drugs and other controlled supplies, as well as for issuing and signing written standing orders.

7.5 Compliance with Applicable Laws, Rules and Regulations Required. All services furnished by **Allegiance** shall be rendered in full compliance with all applicable Federal, State and local laws, rules and regulations and ordinances. It shall be **Allegiance** role responsibility to determine which laws, rules, regulations and ordinances apply to the services rendered under this Agreement and to maintain compliance at all times. For example: Under Title VII of the Civil Rights Act of 1964, no person shall, on the ground of race, color, sex, national origin or religion be discriminated against. This Agreement is subject to the requirements of the Title VII of the Civil Rights Act of 1964 and all Federal statues and State regulations with respect to equal employment opportunities. **Allegiance.** agrees to comply with all Federal and State anti-discrimination laws.

7.6 Compliance with Abuse Regulations. **Allegiance** must also comply with the Texas Department of Human Services regulations concerning the prompt reporting of any suspected abuse of a child or elderly person.

7.7 Emergency Management and Mutual Aid. **Allegiance** agrees to accept responsibilities for duties assigned by City and the Emergency Management Director of the County. **Allegiance** shall enter into mutual aid agreements with other surrounding area EMS services to assure the prescribe level of response and service under both routine conditions and catastrophic events.

7.8 Cooperation with other EMS providers. To the extent allowed by law, **Allegiance** agrees to exchange appropriate and pertinent information with other EMS providers, including service areas and primary location and number of ambulances available for immediate response.

7.9 Permits. **Allegiance** shall be the holder of the State ambulance license and of the State and local vehicle permits to be used in the performances of this contract. **Allegiance** shall make all necessary payments for licenses and permits for the ambulance operations. **Allegiance** shall furnish City with proof of such licenses or

permits. **Allegiance** shall be responsible for verifying that its employees' State and local certification if applicable are in order and current at all times.

7.10 Audits and Inspections. At any time during normal business hours and as often as may be necessary, City representatives may observe **Allegiance** operations and **Allegiance** shall make available to City for its examination any information with respect to all matters covered by the Agreement.

7.11 No Estimated Business Volume. City makes no representations concerning the number of emergency and non-emergency calls or transports, quantities or length of long distance transfer service or frequency or special events coverage, which will be associated with this Agreement.

ARTICLE VIII
MISCELLANEOUS PROVISIONS

8.1 Independent Contractor. **Allegiance** shall perform this Agreement as in independent contractor and nothing herein contained shall be construed to be inconsistent with that relationship or status. Nothing in this Agreement shall in any way be construed to constitute **Allegiance** as the agent, employee or representative of City. The manner and method of completing the work undertaken by **Allegiance** shall be determined by its sole discretion.

8.2 Governing Law. This agreement is performable in the City of Windcrest, Texas and shall be subject to and governed according to the laws of the State of Texas, irrespective of the fact that either party is or may become a resident of another state. Both parties agree the venue for legal proceedings shall be in Bexar County, Texas.

8.3 Binding Effect. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto, their respective successors, assigns or other legal representatives.

8.4 Assignment. No right or obligation hereunder may in any way whatsoever be assigned or delegated to a third party without the express prior written consent of the other party hereto, and any attempted assignment without such consent shall be considered null and void.

8.5 Legal Fees. In the event either party brings any action for any relief, declaratory or otherwise, arising out of this Agreement or on account of any breach or default hereof, the prevailing party shall be entitled to receive from the other party, reasonable attorneys' fees, costs and expenses related to such action.

8.6 Severability. If any portion or portions of this Agreement shall be for any reason invalid or unenforceable, the remaining portion(s) shall be valid and enforceable and carried into effect unless to do so would clearly violate the present legal and valid intention of the parties hereto.

8.7 Notices. Any notice required or permitted to be given pursuant to any provisions of this Agreement shall be given in writing and either delivered in person, by electronic transmission, deposited in the United States mail, postage pre-paid, registered or certified mail, return receipt requested, properly addressed or by a nationally recognized overnight courier service to the following addresses:

Lonestar Ambulance Service 1 dba
Allegiance Mobile Health
3201 S. Austin AveSte 335
Georgetown, Texas 78626
Attention: Daniel Gillespie
Regional President

City of Windcrest
8601 Midcrown Dr
Windcrest, Texas 78239
Attention: Rafael Castillo,
City Manager

The notification addresses listed above can be changed by either party with proper notice as listed above.

8.8 Entire Agreement. This Agreement constitutes the entire agreement and understanding between the parties with respect to the subject matter hereof and supersedes any previous agreement or understanding, whether oral or otherwise. No modification of this Agreement shall be valid unless writing and signed by each of the parties hereto.

8.9 Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original, but all of which shall constitute one and the same instrument.

8.10 Execution by Facsimile; Delivery of Original Signed Agreement. This Agreement may be executed by facsimile and shall be deemed effectively executed upon the receipt by both parties hereto of the last page of this Agreement duly executed by the other party. Each party to this Agreement agrees to deliver two (2) original, inked and signed Agreements within two (2) days of faxing the executed last page hereof.

8.11 Dispute Resolution. If a dispute arises between the parties in connection with this agreement, the parties agree to meet within 10 days of notice of the dispute in an attempt in good faith to negotiate a resolution of the dispute. If a resolution of the dispute is not achieved within 20 days of the meeting, either party may request mediation. The mediation shall be conducted by a mutually acceptable neutral person not affiliated with either of the parties, with such mediation to occur within 40 days after the original dispute notice. If the mediation fails to settle the dispute, either party may seek appropriate legal action to resolve the dispute (provided that interim or provisional relief such as a temporary restraining order, preliminary injunction or other equitable relief may be sought during the resolution process).

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their authorized representatives on the day and year first above written.

LoneStar Ambulance Service 1 dba

Allegiance Mobile Health

Daniel K. Gillespie, Regional President

Honorable Alan Baxter, Mayor

ATTEST:

Rafael Castillo, Jr.

City of Windcrest City Manager

APPROVED AS TO FORM

Michael S. Brennan

City of Windcrest City Attorney

RESOLUTION NO. 2020-525

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINDCREST APPROVING THE PURCHASE OF THREE (3) MARKED PATROL VEHICLES EQUIPPED WITH RADAR, RADIO, AND VIDEO CAMERAS FOR USE BY THE WINDCREST POLICE DEPARTMENT

WHEREAS, the City Council finds the Police Department is in need of replacing three (3) existing marked patrol vehicles taking into consideration their mileage, cost of repairs, and resale value, that may diminish if not evaluated and replaced timely; and

WHEREAS by utilizing the fleet replacement plan, for the vehicles that qualify and are currently in use by the Windcrest Police Department, that runs from the 2017-18 FY through the 2022-23 FY; and

WHEREAS, the Windcrest Crime Control and Prevention District approved the funding of such purchase; and

WHEREAS, the City Council incorporates and adopts the findings contained in the staff report submitted concerning recommendation of such purchase; and

WHEREAS, the City Council finds that the proposed contract for the purchase of (3) marked patrol vehicles was obtained through a Buyboard Bid 521-16 and the equipment upfitting estimate #119, through Buyboard contract #524-17 & HGAC Buyboard contract #EP11-17, authorized as a proper source of procurement under Texas law and from which and all contracts available from such source have been awarded by virtue of a public competitive procurement process; and

WHEREAS, the City Council has determined the purchase of three (3) marked patrol vehicles equipped with radar, radio, and video cameras will benefit and protect the public health, safety, and general welfare of the community.

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

1. **The City Council hereby authorizes the City Manager to purchase three (3) marked patrol vehicles equipped to be utilized by the Windcrest Police Department under the Buyboard Bid 521-16 and the Upfitting estimate Buyboard Contract #524-17 & HGAC Contract #EP11-17 and attached to this resolution and execute any necessary contracts to accomplish the intent of this authorization.**

2. **The City Council authorizes the expenditure of funds in the amount not to exceed $165,000.00 out of the Windcrest Crime Control and Prevention District's available funds to purchase the three (3) marked patrol vehicles at $105,000.00 and not more**

PENDING CC APPROVAL

than $60,000.00 to upfit the three vehicles with equipment quoted on the attached estimate #119, Buyboard Contract # 524-17/HGAC Contract # EP11-17 .

DULY PASSED AND APPROVED, on the ___day of _____ , 2020 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

_____

Dan Reese, Mayor

ATTEST:

_____

Rachel C. Dominguez, City Secretary

APPROVED:

_____

Ryan S. Henry, City Attorney

PENDING CC APPROVAL

CALDWELL COUNTRY CHEVROLET

800 HWY. 21 E. CALDWELL, TEXAS 77836

BUYBOARD BID 521-16

End User: CITY OF WINDCREST **Caldwell Rep:** CHRIS COLLINS

Contact: CHIEF DARRELL VOLZ **Phone:** **979-567-6129**

Phone/email: **Date:** Wednesday, June 3, 2020

Product Description: CHEVY TAHOE BASE PPV 4X2 **email:** CHRIS@CALDWELLCOUNTRY.CC

A. **Bid Series:** 462 **A. Base Price:** **$ 33,911.00**

B. **Published Options [Itemize each below]**

Code	Options	Bid Price	Code	Options	Bid Price
CC15	**2020 CHEVY TAHOE PPV 4X2 PKG**	INCL	7X6	DRIVER SIDE SPOT LIGHT	$ 465.00
	5.3L V8 GAS E85; 6-SPEED AUTO	INCL	R9Y	FLEET MAINTENANCE CREDIT	$ (30.00)
	DUAL BATTERIES	INCL	KEY	FLEET KEYED 6E2	$ 23.00
	AC & HEAT; AM/FM RADIO/CD	INCL			
	CRUISE CONTROL	INCL			
	POWER WINDOWS & LOCKS	INCL			
	KEYLESS ENTRY	INCL			
	POLICE RATED TIRES & WHEELS	INCL			
	CLOTH 40-20-40 FRONT SEATS	INCL			
5T5	VINYL REAR SEATS	$ -			
	LOCKING REAR DIFFERENTIAL	INCL			
				Total of B. Published Options:	**$ 458.00**

C. **Unpublished Options [Itemize each below, not to exceed 25%]** **$=** 0.0 **%**

Options	Bid Price	Options	Bid Price
		WHITE	COLOR
		ESTIMATED 60-90 DAYS	DELIVERY
		Total of C. Unpublished Options:	**$ -**

D.	**Registration, Inspection, Paperwork, Postage cost, Courthouse time, & Runner time:**	**$ 150.00**
E.		**$ -**
F.	**Manufacturer Destination/Delivery:**	
G.	**Floor Plan Interest (for in-stock and/or equipped vehicles):**	**$ -**
H	**Lot Insurance (for in-stock and/or equipped vehicles):**	**$ -**
I.	**Contract Price Adjustment:**	**$ -**
J.	**Additional Delivery Charge:** 128 **miles**	**$ 256.00**
K.	**Subtotal:**	**$ 34,775.00**
L.	**Quantity Ordered** 3 **x K =**	**$ 104,325.00**
M.	**Trade in:**	**$ -**
N.	**BUYBOARD FEE PER PURCHASE ORDER:**	**$ 400.00**
O.	**TOTAL PURCHASE PRICE WITH BUYBOARD FEE:**	**$ 104,725.00**

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Estimate

Date	Estimate #
10/8/2019	119

Name / Address	Ship To
CITY OF WINDCREST POLICE DEPARTMENT ROBERT REYES 8601 MIDCROWN WINDCREST, TX 78239	CITY OF WINDCREST POLICE DEPARTMENT ROBERT REYES 8601 MIDCROWN WINDCREST, TX 78239

Requested By	P.O. No.	Terms	Project
Sample		Net 30	

Item	Description	Qty	Rate	Total
P46SLC	WHELEN PAR-46 SUPER-LED SPOT LIGHT 12 VOLT	1	195.80	195.80
9001660	PUTCO E-BLADE 60" RED/BLUE- WHITE STEADY BURN 64 PATTERN STICK - RUNNING BOARD KIT	2	261.50	523.00
IW45UFX	WHELEN DUO INNER EDGE XLP2LT TAHOE	1	1,260.40	1,260.40
OELS45	WHELEN OUTER EDGE SIX LAMP WARNING TWO PIECE FOR CHEVY TAHOE	1	741.40	741.40
RPLS45	WHELEN OUTER EDGE SIX LAMP TWO PIECE FOR CHEVY TAHOE	1	1,025.40	1,025.40
V100	PLASTIX PLUS CENTER CONSOLE(2015-TAH-FS) WITH ARM REST AND CUP HOLDER	1	725.00	725.00
C-LP-3	HAVIS 12Volt 3 plug	1	41.46	41.46
AVC23RBC	WHELEN AVENGER II TRIO DUAL EACH LIGHT HEAD RED/BLUE/WHITE	2	325.40	650.80
M4J	WHELEN M4 LIGHTHEAD, R/B COMBO	8	170.81	1,366.48
M4CT15B	WHELEN M4 FOG LIGHT MOUNT, '17-'19 TAHOE, BLK, PAIR	1	49.68	49.68
I3JC	WHELEN ION TRIO - RED/BLUE/WHITE WITH WHITE OVERRIDE	4	137.40	549.60

Subtotal

Sales Tax (0.0%)

Total

******* DISCLAIMER ********

LABOR PRICING IS ONLY GOOD FOR ALL PRODUCTS AND SERVICES INCLUDED IN THIS QUOTE.

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Estimate

Date	Estimate #
10/8/2019	119

Name / Address	Ship To
CITY OF WINDCREST POLICE DEPARTMENT ROBERT REYES 8601 MIDCROWN WINDCREST, TX 78239	CITY OF WINDCREST POLICE DEPARTMENT ROBERT REYES 8601 MIDCROWN WINDCREST, TX 78239

Requested By	P.O. No.	Terms	Project
Sample		Net 30	

Item	Description	Qty	Rate	Total
SSFOSI6	WHELEN: SOLID STATE HEADLIGHT FLASHER	1	74.20	74.20
I2J	WHELEN DUO LINEAR ION RED/BLUE	2	132.63	265.26
IONGROM	ION SERIES BODY MOUNT GROMMET	2	5.55	11.10
VTX609J	WHELEN VERTEX RED AND BLUE	2	75.00	150.00
VTX609R	WHELEN VERTEX SUPER LED LIGHT - RED	4	75.00	300.00
3SRCCDCR	Compartment Light, Combination Red/White, with Independent Control of Red and White Light	3	58.00	174.00
VMCT15RB	WHELEN ION-V MIRROR BEAM TAHOE RED AND BLUE	1	398.13	398.13
CCSRN3	WHELEN CENCOM SAPPHIRE SIREN SYSTEM	1	963.24	963.24
SA315P	WHELEN 100w SIREN SPEAKER, BLK PLASTIC	1	233.45	233.45
SAK63P	WHELEN SA315P SPEAKER BRACKET CHEVY TAHOE - PASSENGER	1	28.29	28.29
IONBKT7	WHELEN GRILLE MT BRKT KIT (PR) TAHOE	1	20.95	20.95
38737	GO INDUSTRIES 15-18 TAHOE PUSH BUMPER	1	288.69	288.69

******* DISCLAIMER ********
LABOR PRICING IS ONLY GOOD FOR ALL PRODUCTS AND SERVICES INCLUDED IN THIS QUOTE.

Subtotal	
Sales Tax (0.0%)	
Total	

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Estimate

Date	Estimate #
10/8/2019	119

Name / Address	Ship To
CITY OF WINDCREST POLICE DEPARTMENT ROBERT REYES 8601 MIDCROWN WINDCREST, TX 78239	CITY OF WINDCREST POLICE DEPARTMENT ROBERT REYES 8601 MIDCROWN WINDCREST, TX 78239

Requested By	P.O. No.	Terms	Project
Sample		Net 30	

Item	Description	Qty	Rate	Total
75812	STREAM LIGHT STINGER DS LED - DC SMART CHARGER	1	103.69	103.69
PSSP5714T15A	PROGARD - CHEVY TAHOE POLYCARBONATE CENTER SLIDER WINDOW WITH EXPANDED METAL	1	744.56	744.56
S5705T15OSB	PROGARD STANDARD TRANSPORT SEAT WITH 7 GAUGE STEEL SCREEN	1	1,354.24	1,354.24
WBP57NPT15	PROGARD TAHOE PAIR, 1/4" POLYCARBONATE WINDOW	1	197.05	197.05
INSTALLATI...	SHOP SUPPLIES- CUSTOM BRACKETS, WIRING, SWITCHES, MOUNTS, FUSE BLOCK, CHARGE GUARD	1	300.00	300.00
VEHICLE IN...	Labor Hours - INSTALL CUSTOMER SUPPLED PARTS LABOR	1	2,495.00	2,495.00
	*******NOTE: LABOR PRICING IS ONLY GOOD FOR ALL PRODUCTS AND SERVICES INCLUDED IN THIS QUOTE******			
	***** TEXAS BUY BOARD CONTRACT# 524-17******			
	****** HGAC CONTRACT# EP11-17*****			

******* DISCLAIMER ********
LABOR PRICING IS ONLY GOOD FOR ALL PRODUCTS AND SERVICES INCLUDED IN THIS QUOTE.

Subtotal	$15,230.87
Sales Tax (0.0%)	$0.00
Total	$15,230.87

RESOLUTION NO. 2020-526

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINDCREST APPROVING THE PURCHASE OF ONE FULLY EQUIPPED SPECIAL APPLICATION VEHICLE FOR USE BY THE WINDCREST POLICE DEPARTMENT

WHEREAS, the City Council finds the City is in need of a fully equipped special application vehicle that will assist the police department in their duties by being able to access limited access areas of the city a full sized vehicle may not be able to; and

WHEREAS, the City Council finds the City is in need of a fully equipped special application vehicle that is more conducive to the interaction with the public and police duties during parades and special events that a full-sized vehicle would not; and

WHEREAS, the Windcrest Crime Control and Prevention District approved the funding of such purchase; and

WHEREAS, the City Council incorporates and adopts the findings contained in the staff report submitted concerning recommendation of such purchase; and

WHEREAS, the City Council finds that the proposed contract for the purchase of one fully equipped police special application vehicle was obtained through a Buyboard Bid 611-20 authorized as a proper source of procurement under Texas law and from which and all contracts available from such source have been awarded by virtue of a public competitive procurement process; and

WHEREAS, the City Council has determined the purchase of one fully equipped police special application vehicle will benefit and protect the public health, safety, and general welfare of the community.

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

1. **The City Council hereby authorizes the City Manager to purchase one fully equipped police special application vehicle to be utilized by the Windcrest Police Department under the Buyboard Bid 611-20 and attached to this resolution and execute any necessary contracts to accomplish the intent of this authorization.**

2. **The City authorizes the expenditure of funds in the amount not to exceed $43,000.00 for the vehicle out of the Windcrest Crime Control and Prevention District's available funds under the Buyboard Bid 611-20. This is $41,500.00 for the special application vehicle and not more than $1,500.00 for upfitting with equipment.**

PENDING CC APPROVAL

3. **Fiscal Impact for the funding of this project will come out of the WCCPD budget capital expenses and totals $43,000.00. This is $41,500.00 for the special application vehicle and not more than $1,500.00 for upfitting with equipment.**

DULY PASSED AND APPROVED, on the __day of _____ , 2020 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

_____

Dan Reese, Mayor

ATTEST:

_____

Rachel C. Dominguez, City Secretary

APPROVED:

_____

Ryan S. Henry, City Attorney

PENDING CC APPROVAL

INTERNATIONAL AUTOMATED SYSTEMS

Mustang Equip
Buy Board
B.B. 611-20

Law Enforcement & Security Special Application Vehicles

Law Enforcement & Security Vehicle Features

Available in Gas or Diesel versions

Engine Specifications:

Type .....Gas or Diesel (JP8)
Displacement .....812 cc / 854 cc
Cylinders 3
Oil Filter ..... Spin On Filter
Air Cleaner ..... Dual Element, Replaceable
Cooling ..... Liquid

Drive Train

Type ..... Continuously Variable Transmission (CVT) with Clutch Enclosure
Gear Ranges ..... Forward HI and LO - Neutral - Reverse

Travel Speeds:

Forward HI .....Gas 44 mph / Diesel 32 mph
Forward LO .....Gas 27 mph / Diesel 15 mph
Reverse .....Gas 30 mph / Diesel 17 mph

Electrical System

Type ..... 12 Volt
Battery Size ..... 480 Cold Cranking Amps @ -18° C (0° F)
Alternator .....85 amp / 55 Amp

Fuel System

Fuel Filter ..... Replaceable Element
Fuel .....Gas or Diesel (JP8)

Fluid Capacities

Fuel Tank ..... 7.3 gal
Crankcase (with filter) .....2.3 qt / 1.8 qt
4WD Front Differential .....19.6 oz
Transaxle .....4.0 qt
Cooling System (including recovery tank) .....5.2 qt
Brake .....8.0 oz

Steering and Brakes

Steering ..... Rack and Pinion with Power Steering
Brakes ..... Hydraulic Disc

Tires

NOTE: Tire load conditions are not to exceed Gross Vehicle Weight Rating (GVWR). Other tire/wheel options available.

Front and Rear Tires .....General Grabber ATX, Maxxis Big Horn, Ultra-Cross R-Spec

Dimensions

Width (overall) .....62 in
Length (with bumper) .....Standard 118 in / XL 154 in
Height .....75.0 in
Ground Clearance .....11.0 in

Hitch

Front ..... Standard 2 in Receiver
Rear ..... Standard 2 in Receiver

Cargo Bed

Material .....Aluminum
Width (overall) .....56 in
Length .....Standard 46 in / XL 82 in
Height ..... 4.0 in
Weight (Bed, cargo tie downs, lift/tie down provision) .....234 lbs

Weights and Capacities

Weight (Empty vehicle with full fluids) .....2063 lb
Gross Vehicle Weight Rating (GVWR) .....3400 lb
Payload Capacity .....1400 lb
Cargo Bed Capacity (Not to exceed GVWR) .....1000 lb
Towing Capacity (Not to exceed GVWR) .....2000 lb

Recommended Lubricants

Engine Oil .....John Deere PLUS-50™, Torq-Gard Supreme™
Grease ..... Multi-PurposeHD Lithium Complex Grease
Transmission Oil (Transaxle) ..... John Deere HY-GARD™ (JDM J20C)
Transmission Oil (4WD Front Differential..... John Deere HY-GARD™

Options:
All vehicles are available in a gas or diesel version
Heat and Air Conditioning available on all Cab models
Colors: White, Black, Red & Blue

Contact IAS with any specific requirements.....

510 Vandeberg Street
Baldwin, WI 54002
T 763.717.9066
F 763.717.9068
ias@iasmn.com
www.iasmn.com

Contact Mitch Fincher at 919-744-7355 or
mitch@iasmn.com for additional information

INTERNATIONAL AUTOMATED SYSTEMS

"IAS reserves the right to make design changes and the brochure doesn't necessarily reflect the current products"

INTERNATIONAL AUTOMATED SYSTEMS

PO Box 56
Baldwin, WI 54002
Tel: 763-717-9066
Fax: 763-717-9068
E-mail: ias@iasmn.com
Web site: www.iasmn.com

QUOTATION #:

DATE: 05 Jun 20

Quotation For:
City of Windcrest PD

John Deere Dealer:
Mustang Equipment: Scott Willeford

Quotation By:
Mitch Fincher
International Automated Systems, Inc.
Business Size: Small
Cage Code: 0B3A9
DUNS: 175362375
TIN: 41-1581595

PART#	DESCRIPTION	UNIT PRICE	QTY	AMOUNT
M1S4G-C2-1-SST-S1A	UTV MACH-1S4	$ 40,014.67	1	$ 40,014.67
With Option	Speed Limiter			
	Color White			
	A/C			
	Lighting Package: On-road Package (NFPA 1901)			
	4 Passenger			

Relevant Specifications:
Setup and delivery CONUS (90 to 120 Days)
Quote expires after 30 days

Sub Total:	$ 40,014.67
Tax Rate:	0.00%
Sales Tax:	$ -
Freight:	$ 1,200.00

Total: $ 41,214.67

If you have any questions about this quotation contact Mitch Fincher at (919) 744-7355 or mitch@iasmn.com

THANK YOU FOR YOUR BUSINESS!

DESCRIPTION / FEATURES

UTV MACH-1S4	**M1S4G-C2-1-SST-S1A**	
Fuel Type:	Gas	Diesel -or- Gas
Power Steering:	Included	Included
ROPS/CAB:	Curtis Cab	ROPS -or- Curtis Cab

INTERNATIONAL
AUTOMATED
SYSTEMS

PO Box 56
Baldwin, WI 54002
Tel: 763-717-9066
Fax: 763-717-9068
E-mail: ias@iasmn.com
Web site: www.iasmn.com

QUOTATION #:

Cab Heater:	No	Yes -or- No
Bumper:	JD Military	JD Military w/ 209K Provision -or- JD Military
Foldable Litter Carrier:	NA	NA
Blackout:	No	Yes -or- No
Keyless Ignition:	No	Yes -or- No
IAS Lighting Package:	No	Yes -or- No
Bed Style:	Fixed Bed - 56in W x 46in L	Fixed -or- Power Tilt
Bed Accesories:	Bed Sides	None -or- Stake Bed Sides
Cargo Tie Downs:	L-Track	L-Track -or- 209K Certified -or- Both -or- None
Suspension:	Stock	Heavy Duty -or- Stock
Tire:	Grabber AT2 - Light Truck	Grabber AT2-Light Truck -or- Ultra-Cross R-Spec -or- Maxxis Big Horn
Wheel:	Beadlock Alloy	Beadlock Alloy -or- Black Steel
Run Flat Technology:	No	Yes -or- No
Blackout Capable Oil Pressure Guage:	No	Yes -or- No
Blackout Light/Marker (Front/Rear Markers & Front Headlamp):	No	Yes -or- No
Speed Limiter:	Yes	Yes -or- No
Winch:	No	Yes -or- No
Trailering Package:	No	Yes -or- No
Cold Weather Package (Coolant, Battery and Oil Pan Heater):	No	Yes -or- No
Military Marking:	No	Yes -or- No
Color :	White	White, Red, Black, Blue, Olive Drab or Tan (for Military)
A/C	Yes	Yes-or-No

RESOLUTION NO. 2020-527

A RESOLUTION OF THE CITY OF WINDCREST CITY COUNCIL TO APPROVE AN INTERLOCAL AGREEMENT TO ACCEPT FEDERAL CORONAVIRUS RELIEF FUNDS FROM THE COUNTY OF BEXAR.

WHEREAS, the Coronavirus Aid, Relief, and Economic Security (CARES) Act, 2020 (HR748) was duly passed into law by the 116th Congress and signed into law by the President of the United States on March 27, 2020; and

WHEREAS, the CARES Act was enacted to facilitate protective measures for and recovery from the public health emergency in areas affected by the Coronavirus (COVID-19), which are Presidentially-declared major disaster areas under Title IV of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.); and

WHEREAS, the CARES Act was intended to provide financial relief to federal, state and local governments in response to the COVID-19 pandemic; and

WHEREAS, the CARES Act stipulated that the United States Department of the Treasury would give funding directly to counties and municipalities with a population greater than 500,000; and

WHEREAS, Bexar County received such funding directly from the United States Department of the Treasury as a result of the CARES Act; and

WHEREAS, the State of Texas on May 22, 2020 encouraged those counties receiving direct funding from the Treasury to provide funding to its citizens within the unincorporated and incorporated areas of a county's borders; and

WHEREAS, Bexar County has offered an interlocal agreement to each of its suburban cities that allows reimbursement for certain COVID-19 expenses as authorized by the Department of the Treasury; and

WHEREAS, the City of Windcrest acknowledges that the purpose of these funds is to help offset unbudgeted expenses related to responding to the COVID-19 pandemic and that funds are restricted to covering such costs and for no other purpose, as outlined in the interlocal agreement;

WHEREAS, the City Council of the City of Windcrest finds that approval of this interlocal agreement is in the best interests of the City and its citizens.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the City Council of Windcrest approves the attached interlocal agreement to accept federal Coronavirus relief funds from the County of Bexar.

PENDING CC APPROVAL

DULY PASSED AND APPROVED, on the day of , 2020 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

_____
Dan Reese, Mayor

ATTEST:

_____
Rachel C. Dominguez, City Secretary

APPROVED:

_____
Ryan S. Henry, City Attorney

PENDING CC APPROVAL

THE STATE OF TEXAS	**§**	**INTERLOCAL GRANT AGREEMENT**
	§	**BETWEEN THE COUNTY OF BEXAR AND**
	§	**CERTAIN MUNICIPAL JURISDICTIONS**
	§	**FOR THE DISTRIBUTION OF FEDERAL**
COUNTY OF BEXAR	**§**	**CORONAVIRUS RELIEF FUNDS**

THIS INTERLOCAL GRANT AGREEMENT (the "Grant Agreement") is made by and between the County of Bexar, a political subdivision of the State of Texas ("COUNTY"), duly acting herein by and through the Bexar County Commissioners Court ("Commissioners Court") and **CITY OF WINDCREST, TEXAS** (hereafter referred to as the "CITY"), a Texas Municipal Corporation, Data Universal Number System (DUNS) number _____, duly acting herein by and through its City Council pursuant to Ordinance Number _____ passed and approved on the _____ day of_____, 2020.

COUNTY and CITY may be referred to singularly as a "Party" or collectively as "Parties." The Parties agree to all the recitals, terms, conditions, and representations contained in this Grant Agreement. This Grant Agreement is made pursuant to Chapter 791 of the Texas Government Code.

RECITALS:

WHEREAS, funding for this Grant Agreement is appropriated under the Coronavirus Aid, Relief, and Economic Security Act, 2020 (Public Law 116-136) ("CARES Act") enacted on March 27, 2020, as amended, to facilitate protective measures for and recovery from the public health emergency in areas affected by COVID-19, which are Presidentially-declared major disaster areas under Title IV of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.);

WHEREAS, the CARES Act stipulated that the United States Department of the Treasury would give funding directly to counties with a population greater than 500,000 and COUNTY received $79,626,415.00 directly from the United States Department of the Treasury as a result of the CARES Act; and

WHEREAS, through this Grant Agreement, COUNTY has provided a mechanism for suburban cities located within the borders of Bexar County, Texas to seek reimbursement for certain COVID-19 expenses and expenditures.

NOW, THEREFORE, upon and in consideration of the mutual promises and covenants contained herein and for other valuable consideration, the receipt, adequacy and sufficiency of which are hereby acknowledged, the Parties agree as follows:

ARTICLE 1
PURPOSE

1.01 The purpose of this Grant Agreement is to provide certain funding to CITY at a rate of $55.00 per capita in order to mitigate any financial burden caused by the COVID-19 pandemic and related to eligible incurred expenses for governmental functions and

PENDING APPROVAL

services which qualify under the CARES Act as compensable expenses by the United States Department of the Treasury, as more specifically described herein ("Purpose").

ARTICLE 2
TERM AND TERMINATION

2.01 The term of this Grant Agreement shall begin as of the date of the last signature set forth below and shall expire as of October 30, 2020 (the "Term"). COUNTY may, at its sole discretion, terminate this Grant Agreement, without recourse, liability or penalty against COUNTY, upon written notice to CITY.

ARTICLE 3
LEGAL AUTHORITY

3.01 CITY certifies that it possesses all legal authority necessary to apply for and receive funds pursuant to this Grant Agreement. A resolution, motion or similar action has been or will be duly adopted or passed as an official act of CITY's governing body, authorizing the approval of this Grant Agreement, including all understandings and assurances contained herein, and directing and authorizing the person identified as the official representative, or their designee of the organization to act in connection with the application and to provide such additional information as may be required.

ARTICLE 4
CORONAVIRUS RELIEF FUND ELIGIBLE EXPENSES

4.01 The Coranavirus Relief Fund was provided to federal, state and local governments to offset unbudgeted expenses related to responding to the COVID-19 pandemic. Federal funds may only be used to cover costs that: i) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
ii) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the state or government; and iii) were incurred during the period that began on March 1, 2020, and ends on December 30, 2020.

4.02 The United States Department of the Treasury has provided additional guidance on the permissible use of grant funds, including nonexclusive examples of eligible expenses in the following categories, and may release additional guidance in the future (https://home.treasury.gov/policy-issues/cares/state-and-local-governments):

a) Medical expenses;
b) Public health expenses;
c) Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency;
d) Expenses of actions to facilitate compliance with COVID-19-related public health measures;

PENDING APPROVAL

e) Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency; and
f) Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy applicable eligibility criteria.

4.03 The following uses for funding are prohibited unless authorized by federal law enacted after the CARES Act. Grant funding may not be used to:

a) Fill shortfalls in government revenue to cover expenditures that would not otherwise qualify. Revenue replacement is not a permissible use of these grant funds;
b) Damages covered by insurance;
c) Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency;
d) Duplication of benefits including expenses that have been or will be reimbursed under any other federal program;
e) Reimbursement to donors for donated items or services;
f) Workforce bonuses other than hazard pay or overtime;
g) Severance pay; or
h) Legal settlements.

ARTICLE 5
REIMBURSEMENT OF EXPENSES

5.01 The maximum amount of funding that will be available to CITY for expenses which are eligible for reimbursement shall be calculated on a rate of $55.00 per capita utilizing 2018 population, set out in the attached Exhibit A. All calculations performed under this Grant Agreement to determine maximum funding available to CITY shall be performed by COUNTY and its final calculation shall be conclusive. Any funding allocated but unused by CITY as of September 30, 2020 shall be repurposed by COUNTY for any eligible COUNTY purpose.

5.02 CITY is responsible for complying with federal guidelines as well as any additional guidelines stipulated by COUNTY. Failure to comply with federal guidelines or requirements of COUNTY may result in the denial of a reimbursement request.

5.03 CITY shall prepare and submit a proposed budget, using the form in the attached Exhibit B, for necessary expenses incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), which were not accounted for in the budget most recently approved as of March 27, 2020 and were or will be incurred during the period March 1, 2020 to September 30, 2020. This budget will be reviewed and approved by the Bexar County Auditor ("Auditor") within five (5) days of receipt.

To ensure compliance with federal guidelines a pre-authorized budget adjustment form, using the form in the attached Exhibit C, must be submitted to the Auditor for approval for any changes made to the approved budget. Pre-authorized budget adjustment will be reviewed and approved by the Auditor within five (5) days of receipt.

PENDING APPROVAL

5.04 All underlying eligible expenditures must be incurred by September 30, 2020. All necessary submissions for reimbursement must be received by COUNTY no later than the close of business on October 30, 2020, using the form in the attached Exhibit D. For purposes of this Grant Agreement, a cost is "incurred" when CITY has expended funds to cover the cost.

5.05 Reimbursement requests must contain documentation deemed necessary for adequate fiscal control. Reimbursement requests should include, but not limited to original invoices, receipts, receiving documentation, contracts, proof of payment, timesheets, etc.

Reimbursement requests may be submitted monthly with the final submission on or before October 30, 2020 and supporting documentation should be transmitted to:

By mail: Office of the Bexar County Auditor
Paul Elizondo Tower
ATTN: Norma Hinojosa
101 W. Nueva, Suite 800
San Antonio, Texas 78205

Via email: AU-Covid19Expenses@bexar.org

5.06 All reimbursement decisions are to be made by the Auditor. The decision of the Auditor as to the final amount eligible for reimbursement or whether a particular submitted expense is eligible for reimbursement is final and not subject to dispute. Submitting an incomplete reimbursement request will cause the reimbursement to be delayed. CITY will be responsible to furnish any additional documentation requested by the Auditor to substantiate the reimbursement request. If the information is not provided within five (5) business days, the reimbursement request will not be considered for reimbursement. COUNTY will not be obligated to consider any submission for reimbursement received after the close of business on October 30, 2020.

5.07 CITY shall make certain certifications relevant to this Grant Agreement by executing the CARES Act Coronavirus Relief Fund Eligibility Certification Form attached hereto as Exhibit E and incorporated herein for all purposes.

ARTICLE 6
FEDERAL FUNDING AND RETURN OF FUNDING

6.01 CITY acknowledges that federal funds will be used to fund this Grant Agreement. CITY will comply with all applicable federal law, regulations, executive orders, policies, procedures, guidance and directives which may be, or after execution become applicable to this Grant Agreement and that any such changes shall be automatically incorporated into this Grant Agreement without written amendment hereto, and shall become a part hereof as of the effective date of the rule, regulation or law.

PENDING APPROVAL

6.02 Should CITY fail to comply or if federal agencies or authorities having jurisdiction over the funding subsequently determine that the funding was used improperly or that a payment was made but later determined to not be actual or allowable costs, CITY warrants that it will return to COUNTY the amount identified as improperly used or not allowable, whether during the Term of this Grant Agreement or after. CITY shall refund any such payment to COUNTY within thirty (30) calendar days of the receipt of the notice from COUNTY.

6.03 Following is additional information concerning the funding for this Grant Agreement:
a) Federal Award Date: March 27, 2020;
b) Name of Federal Awarding Agency: United States Department of the Treasury; and
c) CFDA Number: 21.019.

ARTICLE 7
DISCRETIONARY GRANT OF FUNDS

7.01 CITY acknowledges that it has no right or entitlement to any amount of funding received by COUNTY under the CARES Act. COUNTY has the sole right to determine whether to distribute funding, in what amount, and to what expenses it shall consider as eligible for reimbursement, based on guidance issued by the United States Department of the Treasury. COUNTY will reimburse eligible expenses in the manner it deems most effective to accomplish the purposes for which this Grant Agreement was entered into. Any distributions will be on a reimbursement basis and only for those expenses which COUNTY, in its sole discretion, determine are eligible.

ARTICLE 8
PUBLIC INFORMATION

8.01 Notwithstanding any provisions of this Grant Agreement to the contrary, CITY acknowledges that COUNTY and this Grant Agreement are subject to the Texas Public Information Act, Texas Government Code Chapter 552 (the "PIA"). CITY acknowledges that COUNTY will comply with the PIA, as interpreted by its legal counsel based on judicial opinions and opinions of the Attorney General of the State of Texas.

8.02 CITY acknowledges that information created or exchanged in connection with this Grant Agreement, including all reimbursement documentation submitted to COUNTY, is subject to the PIA, whether created or produced by CITY or any third party, and CITY agrees that information not otherwise excepted from disclosure under the PIA, will be available in a format that is accessible by the public at no additional charge to COUNTY. CITY will cooperate with COUNTY in the production of documents or information responsive to a request for information.

PENDING APPROVAL

ARTICLE 9
COOPERATION WITH MONITORING, AUDITS, AND RECORDS REQUIREMENTS

9.01 All records and expenditures are subject to, and CITY agrees to comply with, monitoring and/or audits conducted by the United States Department of the Treasury's Inspector General, other federal agencies or offices, or the Auditor or his designee. CITY shall maintain under GAAP or GASB, adequate records that ensure proper accounting for all costs and performances related to this Grant Agreement.

9.02 If CITY expends $750,000 or more in federal funds in a fiscal year, it may be subject to Single Audit Requirements in 2 CFR, Part 200, Subpart F – Audit Requirements, at https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl, and subject to the requirements in the Texas Single Audit Circular, at https://comptroller.texas.gov/purchasing/docs/ugms.pdf. The audit must be completed and the data collection and reporting package described in 2 CFR 200.512 must be submitted to the Federal Audit Clearinghouse (FAC) within 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period, whichever is earlier.

9.03 If any audit, monitoring, investigations, review of awards, or other compliance review reveals any discrepancies, inadequacies, or deficiencies which are necessary to correct in order to maintain compliance with this Grant Agreement, the CARES Act, United States Department of the Treasury Guidelines applicable to CARES funding, other applicable laws, regulations, or CITY's obligations hereunder, CITY agrees to correct such discrepancies or inadequacies within thirty (30) calendar days after CITY's receipt of the findings.

9.04 CITY shall maintain appropriate records for the periods required by law to provide accountability for all expenditures of grant funds, reporting measures, and funds received from COUNTY under this Grant Agreement. Records maintained by City will, at a minimum, identify the supporting documentation prepared by CITY to permit an audit of its accounting systems and payment verification with respect to the expenditure of any funds awarded under this Grant Agreement.

ARTICLE 10
POLITICAL ACTIVITIES

10.01 Unless specifically authorized to do so by federal law, CITY is prohibited from using grant funds directly or indirectly for political purposes, including lobbying or advocating for legislative programs or changes; campaigning for, endorsing, contributing to, or otherwise supporting political candidates or parties; and voter registration or get-out-the- vote campaigns.

10.02 CITY officials or grant funded employees may not use official authority or influence or permit the use of a program administered by the grantee agency of which the person is an

PENDING APPROVAL

officer or employee to interfere with or affect the result of an election or nomination of a candidate or to achieve any other political purpose.

10.03 Grant-funded employees may not coerce, attempt to coerce, command, restrict, attempt to restrict, or prevent the payment, loan, or contribution of anything of value to a person or political organization for a political purpose.

10.04 Funding received under this Grant Agreement may not be used to employ, as a regular full-time or part-time or contract employee, a person who is required by Chapter 305 of the Government Code to register as a lobbyist. Furthermore, grant funds may not be used to pay, on behalf of the agency or an officer or employee of the agency, membership dues to an organization that pays part or all of the salary of a person who is required by Chapter 305 of the Government Code to register as a lobbyist.

10.05 As applicable, the grantee and each contracting tier will comply with 31 USC § 1352, which provides that none of the funds provided under an award may be expended by the grantee to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer of employee of Congress, or an employee of a Member of Congress in connection with any Federal action concerning the award or renewal. Grantee shall file the required certification attached hereto and incorporated for all purposes as Exhibit F. Each contracting tier shall also disclose any lobbying with non-federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.

ARTICLE 11
REMEDIES

11.01 If COUNTY determines that CITY has failed to comply with any term of this Grant Agreement, whether stated in a federal or state statute or regulation, an assurance, in this Grant Agreement, in guidance issued by federal authorities or subsequently issued by federal authorities, or that a reimbursement or request for reimbursement is not authorized under the CARES Act, COUNTY, in its sole discretion, may pursue any combination of the following remedies:

i) withhold payments pending correction of any deficiency;

ii) disallow or deny reimbursement of funds for all or part of the cost of an activity or action not in compliance with this Grant Agreement;

iii) disallow claims for reimbursement not authorized by the CARES Act;

iv) wholly or partially suspend or terminate this Grant Agreement; or

v) in accordance with Section 6.02, require return or recapture of any funding provided.

PENDING APPROVAL

11.02 The rights and remedies contained in this Article 11 shall not be exclusive, but shall be cumulative of all other rights and remedies now or hereinafter existing, whether by statute, at law, or in equity.

ARTICLE 12
SEVERABILITY

12.01 If any provisions of this Grant Agreement are rendered or declared illegal for any reason, or shall be invalid or unenforceable, such provision shall be modified or deleted in such manner so as to afford the Party for whose benefit it was intended the fullest benefit commensurate with making this Grant Agreement, as modified, enforceable, and the remainder of this Grant Agreement and the application of such provision to other persons or circumstances shall not be affected thereby, but shall be enforced to the greatest extent permitted by applicable law.

ARTICLE 13
AMENDMENT

13.01 Any alterations, additions, or deletions to the terms of this Grant Agreement must be documented in writing and signed by both Parties to be binding. Notwithstanding this requirement, it is understood and agreed by Parties hereto, that changes in local, state and federal rules, regulations or laws applicable hereto, may occur during the term of this Grant Agreement and that any such changes shall be automatically incorporated into this Grant Agreement without written amendment hereto, and shall become a part hereof as of the effective date of the rule, regulation or law.

ARTICLE 14
INTERPRETATION

14.01 To the extent the terms and conditions of this Grant Agreement do not address a particular circumstance or are otherwise unclear or ambiguous, such terms and conditions are to be construed consistent with the general objectives, expectations and purposes of this Grant Agreement and in all cases, according to its fair meaning. The parties acknowledge that each Party and its counsel have reviewed this Grant Agreement and that any rule of construction to the effect that any ambiguities are to be resolved against the drafting Party shall not be employed in the interpretation of this Grant Agreement. Any vague, ambiguous or conflicting terms shall be interpreted and construed in such a manner as to accomplish the purpose of the Grant Agreement.

ARTICLE 15
SURVIVABILITY

15.01 Notwithstanding any expiration or termination of this Grant Agreement, the rights and obligations pertaining to the close-out, cooperation and provision of additional information, return of grant funds, audit rights, records retention, public information, and

PENDING APPROVAL

any other provision implying survivability shall remain in effect after the expiration or termination of this Grant Agreement.

ARTICLE 16
SOVEREIGN IMMUNITY

16.01 It is expressly understood and agreed that in the execution of this Grant Agreement, neither of the Parties waives or shall be deemed hereby to waive any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers or functions.

ARTICLE 17
TEXAS LAW TO APPLY

17.01 This Grant Agreement shall be construed under, and in accordance with, the laws of the State of Texas, and all obligations of the Parties created hereunder are performable in Bexar County, Texas.

ARTICLE 18
PRIOR AGREEMENT SUPERSEDED

18.01 This Grant Agreement constitutes the sole and only agreement of the Parties hereto and supersedes all prior understandings or written or oral agreements between the Parties with respects to the subject matter of the Grant Agreement.

ARTICLE 19
DELEGATION AND ASSIGNMENT

19.01 Neither Party may delegate the performance of any contractual obligation to a third party, unless mutually agreed in writing. A Party to this Grant Agreement may not assign its rights, privileges and obligations under this Grant Agreement in whole, or in part, without the prior written consent of the other Party. Any attempt to assign without such approval shall be void.

ARTICLE 20
NOTICES

20.01 All notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the Party's office or usual mailing address. For the purpose of notice, the addresses of the Parties shall be as follows:

TO COUNTY: Bexar County Judge Nelson W. Wolff
Paul Elizondo Tower
101 W. Nueva, Suite 1019
San Antonio, Texas 78205

PENDING APPROVAL

AND

Office of the Bexar County Auditor
Paul Elizondo Tower
101 W. Nueva, Suite 800
San Antonio, Texas 78205

TO CITY: _____

_____

_____

_____

ARTICLE 21
CURRENT REVENUES

21.01 Each Party paying for the performance of governmental functions or services will make those payments from current revenues then available to the paying Party.

IN WITNESS HEREOF, THE CITY OF WINDCREST, BEXAR COUNTY have made and executed this Grant Agreement in duplicate originals on the date of the last signature below.

CITY OF WINDCREST

_____
DAN REESE
Mayor
Date: _____

BEXAR COUNTY

_____
NELSON W. WOLFF
County Judge
Date: _____

ATTEST/SEAL:

_____
RACHEL DOMINGUEZ
City Secretary
Date: _____

PENDING APPROVAL

APPROVED AS TO LEGAL FORM:

RYAN S. HENRY
City Attorney

APPROVED AS TO LEGAL FORM:

SUE JANA
Assistant Criminal District Attorney - Civil Section

APPROVED AS TO FINANCIAL CONTENT ONLY:

LEO S. CALDERA, CIA, CGAP
County Auditor

DAVID SMITH
County Manager

PENDING APPROVAL

EXHIBIT A

City	2018 Census Table	Total Amount Available for Reimbursement
Alamo Heights	8,593	$ 472,615
Balcones Heights	3,290	$ 180,950
Castle Hills	4,471	$ 245,905
China Grove	1,324	$ 72,820
Converse	27,742	$ 1,525,810
Elmendorf	2,049	$ 112,695
Fair Oaks Ranch	6,997	$ 384,835
Grey Forest	554	$ 30,470
Helotes	9,567	$ 526,185
Hill Country Village	1,095	$ 60,225
Hollywood Park	3,374	$ 185,570
Kirby	8,747	$ 481,085
Leon Valley	11,485	$ 631,675
Live Oak	15,908	$ 874,940
Lytle	49	$ 2,695
Olmos Park	2,450	$ 134,750
Sandy Oaks City	4,615	$ 253,825
Schertz	2,026	$ 111,430
Selma	8,380	$ 460,900
Shavano Park	3,926	$ 215,930
Somerset	1,903	$ 104,665
St. Hedwig	2,491	$ 137,005
Terrell Hills	5,425	$ 298,375
Universal City	20,773	$ 1,142,515
Von Ormy	1,298	$ 71,390
Windcrest	5,874	$ 323,070
TOTALS	**164,406**	**$ 9,042,330**

PENDING APPROVAL

EXHIBIT B

PROPOSED BUDGET SUMMARY

Coronavirus Aid, Relief, and Economic Security Act, (CARES Act)
County of Bexar
FY 2020

CITY: _____

PROJECT NAME: Suburban Cities Coalition

Expenses Incurred Between: March 1, 2020 – September 30, 2020

(Requires Prior County Approval) **Budget Amount** $_____

Category	CARES Funds	%	Other Funding Sources for COVID Expenses	%	Total
	$0	0%	$0	0%	$
	$0	0%	$0	0%	$
	$0	0%	$0	0%	$
	$0	0%	$0	0%	$
	$0	0%	$0	0%	$
	$0	0%	$0	0%	$
	$0	0%	$0	0%	$
	$0	0%	$0	0%	$
	$0	0%	$0	0%	$
	$0	0%	$0	0%	$
Total	**$**	**%**	**$**	**%**	**$**

Please make sure to include all expenses already incurred for COVID expenses and all planned budget expenditures.

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EXHIBIT C

PRE-AUTHORIZATION FOR BUDGET ADJUSTMENT
(Narrative Justification Must Be Attached)

CITY: _____
PROJECT NAME: Suburban Cities Coalition
ADDRESS:_____
_____ Adjustment No.: _____

Category	Current Budget	Revisions (+) (-)	Revised Budget
Addition:			
Deletion:			

City Approval: _____

Title:_____ Date: _____

Bexar County Auditor's Approval: _____

Title:_____ Date: _____

PENDING APPROVAL

EXHIBIT D

INVOICE
(Please attach all supporting documentation)

CITY: _____
PROJECT NAME: Suburban Cities Coalition
ADDRESS: _____
_____
_____

Vendor No.: _____
Purchase Order No.: _____
Invoice No.: _____

PROGRAM: Coronavirus Aid, Relief, and Economic Security Act, (CARES Act)
PERIOD COVERED: March 1, 2020 – September 30, 2020

Budget Category	Current Invoice Amount	Expenses Submitted to Date	Less Payment Received	$ Amount Due
	$	$		$
Total Due:				

City Approval:_____ Date: _____

Bexar County Auditor's Approval: _____ Date: _____

PENDING APPROVAL

EXHIBIT E

CARES ACT CORONAVIRUS RELIEF FUND ELIGIBILITY CERTIFICATION

I,_____, am the Mayor/City Manager of _____ ("CITY"), and I certify that:

1. I have the authority on behalf of CITY to request grant payments from Bexar County for federal funds appropriated pursuant to section 601 of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).

2. I understand that COUNTY will rely on this certification as a material representation in making grant payments to CITY.

3. I acknowledge that CITY should keep records sufficient to demonstrate that the expenditure of funds it has received is in accordance with section 601(d) of the Social Security Act.

4. I acknowledge that all records and expenditures are subject to audit by the United States Department of the Treasury's Inspector General or the Bexar County Auditor's Office, or designee.

5. I acknowledge and agree that CITY shall be liable for any costs or expenses disallowed pursuant to financial or compliance audit of funds received and will repay those funds to COUNTY within thirty (30) days of receiving notice from COUNTY.

6. I acknowledge that if COUNTY has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the United States Department of the Treasury and will have all requests for reimbursement submitted on or before the period identified in the Grant Agreement.

7. I acknowledge that CITY's proposed uses of the funds provided as grant payments from COUNTY originate from federal appropriation under section 601 of the Social Security Act and will be used only to cover those costs or expenses that:

a. are necessary expenditures incurred due to the public health emergency resulting from the Coronavirus Disease 2019 (COVID-19);
b. were not accounted for in the budget most recently approved as of March 27, 2020, for CITY; and
c. were incurred during the period that begins on March 1, 2020 and ends on September 30, 2020.

PENDING APPROVAL

In addition to each of the statements above in this Exhibit E, I acknowledge on submission of this certification that my jurisdiction has incurred eligible expenses between March 1, 2020 and the date noted below.

By:_____
Signature:_____
Title:_____
Date: _____

State of Texas
County of Bexar

Sworn and subscribed before me on the_____day_____, 2020, by _____.

_____
Notary Public Signature

(Personalized Seal)

PENDING APPROVAL

EXHIBIT F

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned grantee, City of_____, certifies, to the best of his or her knowledge that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. Sec. 1352 (as amended by the Lobbying Disclosure Act of 119). Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The grantee, City of_____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, grantee understands and agrees that the provisions of 31 U.S.C. Sec. 3801 *et seq.* apply to his certification and disclosure, if any.

By: _____

Signature:_____

Title:_____

Date:_____

PENDING APPROVAL

EXHIBIT F

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned grantee, City of_____, certifies, to the best of his or her knowledge that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. Sec. 1352 (as amended by the Lobbying Disclosure Act of 119). Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The grantee, City of_____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, grantee understands and agrees that the provisions of 31 U.S.C. Sec. 3801 *et seq.* apply to his certification and disclosure, if any.

By: _____

Signature:_____

Title:_____

Date:_____

PENDING APPROVAL

RESOLUTION NO. 2020-528

A RESOLUTION OF THE CITY OF WINDCREST CITY COUNCIL TO APPROVE THE CITY MANAGER TO EXECUTE A CONTRACT FOR EMPLOYEES WHO PROVIDE A BUSINESS SERVICE FOR HIRE FOR CITY SPONSORED EVENTS

WHEREAS, the City of Windcrest has city employees that have outside business services that may be utilized for hire at city events; and

WHEREAS, the City of Windcrest City Council acknowledges that a contract is needed to engage such services for hire in order to separate the employee when participating as a business at a city event; and

WHEREAS, the City Council has developed an Employee Outside Employment Policy and Procedure to govern and regulate employee that engage in outside employment and may hire the employee for an event; and

.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS instructs the City Manager to utilize the attached contract, including the Outside Employment Authorization Form, which a City of Windcrest employee must follow in order to timely and properly request approval any vendor agreements.

DULY PASSED AND APPROVED, on the _____ day of _____, 2020 at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

_____
Dan Reese, Mayor

ATTEST:

_____
Rachel C. Dominguez, City Secretary

APPROVED:

_____
Ryan S. Henry, City Attorney

PENDING CC APPROVAL

This _____ Agreement (hereinafter, the "Agreement") constitutes a binding contract, by and among the parties, The City of Windcrest (hereinafter, the "City") and _____ (hereinafter, "_____"). The City and _____will be collectively referred to as the "Parties".

I.
CONTEXT OF TERMS OF AGREEMENT

WHEREAS, _____is an employee of the City, employed as _____; and

WHEREAS, wholly separate and apart from his position and duties as a _____, _____is available to be hired by any entity or individual to provide these services (hereinafter, "Services"); and

WHEREAS, the City recognizes the quality of the Services _____ provides and recognizes the Services are reasonably and fairly priced; and

WHEREAS, the Parties, in good faith, desire to enter into this Agreement; and

WHEREAS, this section, entitled "Contexts of Terms of Agreement", is considered more than mere recitals and are incorporated for all purposes into the Agreement.

II.
AGREEMENT

In consideration of the matters discussed in Section I above, the mutual promises and agreements contained herein and other good and valuable consideration, the sufficiency of which the Parties hereby acknowledge, the Parties agree as follows:

A. Incorporated Attachments

Incorporated herein to this Agreement are the following attachments, which are incorporated for all purposes:

1. Exhibit A – The City of Windcrest Outside Employment Policy (hereinafter, the "Outside Employment Policy")

2. Exhibit B – The City of Windcrest Outside Employment Written Authorization Request (hereinafter, the "Outside Employment Request")

3. [__] If applicable, Exhibit C – The list of events by which Services are subject to future retention under the terms of this Agreement. Exhibit C is not applicable to Services rendered under this Agreement as a one-time occurrence and not subject to future retention.

B. Essential Terms and Consideration

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1. **Parties Jointly Agree to the following:**

[__] IF APPLICABLE, CHECK IF THE SERVICES RENDERED UNDER THE AGREEMENT ARE A ONE-TIME OCCURRENCE AND ARE NOT SUBJECT TO FUTURE RETENTION.

a. The City agrees that _____, through his/her side business, can be retained as a vendor/contractor for the Services listed in this Agreement, so long as _____abides by City policies regarding outside employment and policies applicable to third-party vendors offering similar services.
b. The City and _____agree the price for the Services rendered under this Agreement is $_____.
c. The City and _____agree that payment shall be made on the completion of the Services rendered under the Agreement.
d. Either the City or _____can terminate this Agreement upon thirty (30) days written notice to the other party prior to the performance of the Services as described in the Agreement.
e. Neither Party shall be liable for any costs or damages due to delay or nonperformance of Services under the Agreement arising out of any cause or event beyond control of either Party, including, without limitation, cessation of services resulting from to power or other mechanical failure, natural disaster, pandemic, governmental action, or any other disruption that has not been caused, or contributed, by either Party.

2. **Parties Jointly Agree to the following:**

[__] IF APPLICABLE, CHECK IF THE SERVICES RENDERED UNDER THE AGREEMENT ARE SUBJECT TO FUTURE RETENTION.

a. The City agrees that _____, through his/her side business, can be considered for future retention as a vendor/contractor when the City needs Services listed in this Agreement, so long as _____abides by City policies regarding outside employment and policies applicable to third-party vendors offering similar services.
b. The City agrees to pay _____a lock-in fee of $_____ per year, payable on October 31st, of each year, to lock in pricing for all events listed in Exhibit C for the municipal fiscal year, without committing either _____or the City to the use of _____for any Primary Events. Further, the payment of the $_____ lock-in per year shall also be considered payment for any additional events, not stated in Exhibit C that _____and the City agree to utilize _____for Services.
c. The City and _____agree the pricing for any event occurring within a fiscal year is $_____ per event in which Services are retained, with $_____ paid ten (10) days in advance of any event, however, should any Primary Event last longer than four (4) hours, the City will pay _____and hourly rate of $_____ after the

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first four (4) hours. Such hourly rate does not apply to events not listed in Exhibit C.

d. For events not listed in Exhibit C only, in addition to the $_____ lock-in fee, the City may agree, but is not required, to pay _____reimbursable expenses for such events.
e. Either the City or _____can terminate this Agreement upon thirty (30) days written notice to the other party. Termination is effective from the termination date given but does not relieve the City from paying for any events _____performed prior to the termination date for which he has not been paid.
f. Neither Party shall be liable for any costs or damages due to delay or nonperformance of Services under the Agreement arising out of any cause or event beyond control of either Party, including, without limitation, cessation of services resulting from to power or other mechanical failure, natural disaster, pandemic, governmental action, or any other disruption that has not been caused, or contributed, by either Party.

3. The City agrees to the following:

a. The City agrees to review and approve _____ Outside Employment Request before the performance of any Services under the Agreement for the City, if such request is filed for Services to the City under this Agreement.
b. The City agrees to submit a retention request for the Services described at least sixty (60) days prior to the date in which Services are requested to be performed in which retention is requested.
c. The City agrees that it shall not require _____to work in an employee capacity at any time during the performance of the Services under the Agreement.
d. The City agrees that even though a retention is requested, _____is not under an obligation to accept the retention for any event. However, should _____accept a retention, such acceptance must be in writing and submitted to the City Manager's office.

4. _____agrees to the following:

a. _____agrees to perform his Services as described in this Agreement where his Services are retained.
b. _____agrees to charge only the agreed upon rates outlined in this Agreement to the City.
c. _____agrees that his hourly rate does not apply to Secondary Events.
d. _____agrees that the Services performed under the Agreement do not constitute work within the course and scope of his official employment as _____.

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_____is prohibited from performing his official duties associated with his employment with the City as _____ and shall not direct, instruct, consult, or otherwise provide guidance to any city staff/employees in his official capacity as _____ while in the performance of his Services under the Agreement. _____is prohibited from utilizing the city staff/employees at any event to aid or assist him/her in providing the Services under the Agreement, except when aid or assistance of city staff/employees are equally available to all other vendors participating at the same time and place where Services rendered under the Agreement are performed.

e. _____further agrees that should he employ any individuals to aid or assist him in the performance of his Services under the Agreement, such individuals shall not be considered to be employed by the City but by _____.

f. _____agrees to provide his own equipment that is required in providing his Services under the Agreement, at no additional costs to the City.

g. _____shall provide written notice of his intent to withdraw his Services at least thirty (30) days prior to the date where Services under the Agreement are to be performed and may provide the City a list of alternative service providers as substitute.

III.
ADDITIONAL PROVISIONS

C. Term of the Agreement

[__] IF APPLICABLE, CHECK IF THE SERVICES RENDERED UNDER THE AGREEMENT ARE A ONE-TIME OCCURRENCE AND ARE NOT SUBJECT TO FUTURE RETENTION.

1. If Services rendered under the Agreement are provided as a one-time occurrence and not subject to future retention, the Agreement remains in effect from the effective date until the Services have been performed and payment has been made.

[__] IF APPLICABLE, CHECK IF THE SERVICES RENDERED UNDER THE AGREEMENT ARE SUBJECT TO FUTURE RETENTION.

2. If Services rendered under the Agreement are subject to future retention, the Agreement remains in effect from the effective date until the beginning of the City's fiscal year for_____. Afterwards, this Agreement automatically renews on an annual basis to run concurrently with the City's fiscal year cycle. However, in addition to the right to terminate this agreement upon thirty (30) days

PENDING CC APPROVAL

written notice, this Agreement terminates if the City fails to pay _____the $_____ lock-in fee.

D. Opportunity to Cure

If either the City or _____believes the other to be in breach of the Agreement, the Party alleging breach shall provide written notice specifying in reasonable detail the nature of such breach and giving the other party ten (10) calendar days to cure such breach. If the breach has not been cured within ten (10) calendar days after delivery of that notice, then the Party providing such notice may then immediately terminate of this Agreement.

E. Administrative and Judicial Determinations

While the parties agree that when performing Services under the Agreement, _____is not and cannot be considered operating within the course and scope of his duties as an employee of the City, should any federal or state agency or should a court of competent jurisdiction determine, upon final hearing, that _____was considered to be a City employee for Services performed under this Agreement, this Agreement shall automatically terminate.

F. Governing Law and Venue

This Agreement (including all claims related to it), its execution, and the performance of the Parties under it, shall be governed by and interpreted in accordance with the laws of the State of Texas. Venue is proper only in Bexar County, Texas.

G. Effective Date

This Agreement shall become effective immediately following signature by all Parties and approval by the City Council for the City of Windcrest.

H. Miscellaneous

This Agreement has been, and shall be construed to have been, drafted by the Parties so that the rule of construing ambiguities against the drafter shall have no force or effect.

IN EXECUTING THIS AGREEMENT, EACH OF THE PARTIES HERETO ACKNOWLEDGES, REPRESENTS, WARRANTS AND CONFIRMS TO THE OTHER PARTIES: (i) THAT IT HAS CAREFULLY READ AND DOES UNDERSTAND THE EFFECT OF THIS AGREEMENT; (ii) THAT IT HAS CONSULTED WITH ATTORNEYS OF ITS CHOICE; (iii) THAT IT HAS THE AUTHORITY TO ENTER INTO THIS AGREEMENT; (iv) THAT IN EXECUTING THIS AGREEMENT, NO PARTY HAS RELIED UPON ANY REPRESENTATION, UNDERSTANDING OR AGREEMENT NOT EXPRESSLY SET FORTH HEREIN; AND (v) THAT THIS AGREEMENT IS EXECUTED AS A FREE AND VOLUNTARY ACT, WITHOUT ANY DURESS, COERCION, OR UNDUE INFLUENCE EXERTED BY OR ON BEHALF OF ANY PERSON OR ENTITY.

PENDING COUNCIL APPROVAL

EXECUTED this _____ day of _____, 2020.

CITY OF WINDCREST

By: _____ By: _____

Rafael Castillo,
City Manager

PENDING CC APPROVAL

THE CITY OF WINDCREST OUTSIDE EMPLOYMENT POLICY

PURPOSE

This policy is established to allow City Employees to engage in certain outside employment in addition to their regular employment with the City and provide guidelines for such employment. This provision does not prevent City employees from accepting other employment or following any pursuit which in no way interferes with the full and faithful discharge of their public duties, provided that the employee complies with all applicable City requirements.

DEFINITIONS

Outside Employment Additional employment, including self-employment and contract labor, performed by a City employee separate and apart from his/her official assigned duties and required duty time for which outside compensation is received.

Primary Employment Any full-time position with the City of Windcrest wherein compensation is received for the performance of official duties

City Employees For purposes of this policy only, a city employee shall mean an individual paid by the City of Windcrest for full-time work for the City of Windcrest in a capacity of a regular worker, with specific job duties for the City. This definition does not include contract work, contract employment, part-time work, or volunteers.

REQUIREMENTS

It is the City's Policy:

A. Outside employment is permissible if it does not adversely impact the City employee's work for the City and is in accordance with the City's Code of Ethics. Outside employment shall not interfere with the City employee's performance of functions for the City.

B. City employees must apply for approval to engage in outside employment on a request form adopted by the City Manager. A City employee shall obtain written approval signed by the City Manager or the City employee's department head prior to engaging in any outside employment. Notice of such authorization shall be provided to immediate supervisors. A copy of such written approval shall be maintained in the City employee's personnel file. Written authorization for outside employment shall be obtained annually. All approvals for outside employment shall be limited to the specific employer for outside employment listed on the City employee's request. Separate outside employment pursuits, for example having a second job as well as operating an internet business, must obtain separate signed approvals.

C. City employees performing outside employment, contrary to provisions of this policy, may be subject to disciplinary action up to and including termination.

D. City employees shall not be considered to be engaged in their official capacities with the City of Windcrest while engaged in duties associated with their outside employment.

E. The City Manager may revoke authorization for outside employment at any time when circumstances indicate a possible conflict with this policy is or will occur, including any

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reasonably anticipated or observed interference or disruptions with City operations. The employee shall be notified if authorization for outside employment is revoked.

F. No outside pay in addition to regular compensation from the City shall be received by employees for performance of their official duties.

G. City employees engaging in outside employment shall be ineligible to receive Workers' Compensation or short-term disability payments under the City's Workers' Compensation or City's Disability Plan when illness, injury or disability results from any outside employment.

H. City employees shall not engage in any outside employment related business and/or activity on City-time and using City equipment, supplies, staff, or facilities.

I. City employees shall avoid any schedule conflicts. In the event of a conflict, the City employee is on notice that the employee is expected to report to work with the City as opposed to performing any outside employment work.

J. City Employees shall not engage in any outside employment that creates a conflict of interest with their City employment or that creates a justifiable impression that such a conflict of interest may exist.

K. The City shall be the City employee's primary employment, and City duties and responsibilities shall take precedence over all outside employment.

L. City employees may not use confidential information obtained through their position as a City employee to benefit their outside employment or for any other purpose other than as required by their regularly assigned duties as a City employee.

M. City employees who engages in outside employment will not use the City's name in such a manner that suggests institutional endorsement when the employee is engaged in any outside employment.

N. City employees are not permitted to engage in outside employment during a time the employee is subject to call by the City to assume City duties or responsibilities on a moments notice.

Employee: _____ **Date: _____**

Department: _____

I acknowledge that on _____, 20____, I received a copy of the City of Windcrest Outside Employment Policy and I have read and understood the terms contained within the Policy.

Signature of Employee: _____

PENDING CC APPROVAL

THE CITY OF WINDCREST
OUTSIDE EMPLOYMENT
WRITTEN AUTHORIZATION
REQUEST

Employee's Name:_____ Position:_____

Department:_____ Date: _____

Name, Address and Phone Number of Outside Employer	Hours To Be Worked in a Day	Number of Days Per Week	Description of Work To Be Performed

This document certifies that all outside employment in which I am currently engaged, or in which I am planning to engage, is not in conflict with my City job, does not represent a conflict of interest, or otherwise conflict with the City's Code of Ethics, and does not prevent me from performing an my official duties with the City. I understand and acknowledge that any outside employment is and must be in accord with the City of Windcrest Outside Employment Policy.

_____ _____

Employee's Signature Date

This request to engage in off-duty employment be: ☐ **Approved** ☐ **Denied**

_____ _____

City Manager's or Authorized Representative's Signature Date

Date Employee Notified: _____

PENDING CM APPROVAL

Re-Opening City Pool Guidelines

Summary: City Council members directed city administration to establish city pool guidelines maintaining physical distancing, cleaning of seating area, limited hours of operations, and additional safety measures to help reduce the risk of the spread of COVID-19.

Guidelines will be posted on the city's website and social media page by Monday, June 29. Postcards will be mailed out to the residents of Windcrest regarding the new pool hours and guidelines. Projected opening date pending completion of any pool maintenance, Saturday, July 11.

1. Pool will be open at 75% capacity only; allowing 25 patrons at one time.

2. Masks must be worn upon entering the facility and wore when not in the pool. Masks must be worn in the restroom area. No masks will need to be worn when family is sitting at assigned table.

3. Pool will only be open to Windcrest residents with membership. Residents may purchase a membership at City Hall. No guests with residents will be granted entrance to the pool. Only immediate family members permitted.

4. Pool hours of operations for Open Swim:
    - Noon – 1:30 PM
    - 2 PM- 3:30 PM
    - 4 PM – 5:30 PM
    - 6 PM – 7:30 PM

5. Pool will be closed in 30-minute increments between open swim times. Water quality levels will be measured, pool area/tables cleaned up/spraying, and restroom cleanup/spraying. Restroom will be cleaned between open swim times.

6. Restrooms and dressing rooms will be sprayed down during pool closing time, with a 60% bleach and 40% water mixture as recommended by the CDC.

7. Sitting areas tables will be assigned to patrons upon entrance to the facility. Only one family at each table, no intermingle of families will be permitted at one table. Tables will be sprayed with bleach/water mixture after the assigned family leaves.

8. Gazebo in the pool area will be closed.

9. No pool parties will be approved. No reservations.

10. No concessions permitted. No outside food permitted. Families allowed to only bring water bottles. Empty water bottles must be kept with family and taken home for disposal.

11. No large groups or organizations will be permitted to reserve the facility or utilize the pool.

12. CPR will be done with face masks for victim as well as Lifeguards.

13. The fees for the 2020 Pool Season during the implementation of the COVID-19 guidelines are as follows:

Type of Residential Membership	FY 19/20 Adopted Membership Fees	**New Summer 2020 COVID Membership Fees**
Single	$60.00	**$30.00**
Couple	$90.00	**$45.00**
Family	$120.00	**$60.00**