



AGENDA

SPECIAL SESSION CITY COUNCIL MEETING FISCAL YEAR 2024/2025 BUDGET WORKSHOP July 10, 11, and 12, 2024

CITY COUNCIL CHAMBERS @ 8601 MIDCROWN

Various Times

NOTICE IS HEREBY GIVEN THAT A CITY OF WINDCREST SPECIAL SESSION CITY COUNCIL MEETING WILL HOLD A FISCAL YEAR 2024/2025 BUDGET WORKSHOP AT WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS ON THE FOLLOWING DATES AND TIMES:

- **WEDNESDAY, JULY 10, 2024 AT 8 AM**
- **THURSDAY, JULY 11, 2024 AT 6 PM**
- **FRIDAY, JULY 12, 2024 AT 9 AM**

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

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING/WORKSHOP DURING THE DAY JULY 10, 2024; JULY 11, 2024, OR JULY 12, 2024, AND TO RECONVENE THE MEETING/WORKSHOP ON THE NEXT BUSINESS DAY AT 9 A.M. AT THE WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS.

NOTICE OF ASSISTANCE AT THE PUBLIC MEETING

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

I. CALL TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE AND INVOCATION

IV. CITIZENS TO BE HEARD/CITIZEN PARTICIPATION

- Citizens may address the City Council on topics not on the agenda for no more than three (3) minutes.
- In addition to the foregoing, citizens shall also have the opportunity to address the City Council during consideration of posted agenda items for no more than six (6) minutes.
- 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 SPECIAL SESSION COUNCIL MEETING AND FISCAL YEAR 2024/2025 BUDGET WORKSHOP:

V. MAYOR'S REPORT

- a) Proposed Fiscal Year 2024/2025 Budget

VI. FY 2024/2025 BUDGET WORKSHOP

- a) City Council will review, discuss and may take action on the following City of Windcrest Fiscal Year (FY) 2024-2025 Proposed Budgets:

- i. General Fund Accounts

- Revenues/Expenditures
 - 501 - Administration
 - 502 - Police Department
 - 503 - Fire Department
 - 504 - Special Services
 - 506 - Parks and Recreation
 - 507 - Fleet Mechanic
 - 508 - Court
 - 510 - Facility Division
 - 511 - Civic Center
 - 514 - Contract Services
 - 515 - Tech Support
 - 516 - Public Works
 - 517 - Animal Control
 - 519 - Code Enforcement
 - 520 - Finance
 - 525 - City Management
 - 526 - Pool
 - 527 - Post Office
 - 528 - Human Resource
 - 530 - Capital

- ii. School Crossing Guard Fund

- iii. Asset Seizure Fund (Federal)

- iv. Asset Seizure Fund (State)

- v. Police Donations Fund

- vi. Police Education Training Fund

- vii. Court Technology Fund

- viii. Court Building Security Fund

- ix. Hotel Occupancy Tax Fund

- x. Public, Education, and Government

- xi. Debt Service Fund

- xii. 2019 Series A Bond

- xiii. Grant Fund

- xiv. Garbage Services

- xv. Street Fund – Capital Improvement Projects (CIP)

- xvi. Windcrest Crime Control Prevention District (WCCPD)

- xvii. Windcrest Economic Development Corporation

VI. DISCUSSION & ACTION

- a) City Council will review, discuss, and may take action on setting FY 2024/2025 fees for various city services and consolidating those fees for convenience; amending various city ordinances; and containing severability clause and an effective date. [Rafael Castillo, Jr., City Manager]
- b) City Council will review, discuss, and may take action on a proposed FY 2024/2025 organizational chart and departmental classifications. [Rafael Castillo, Jr., City Manager]
- c) City Council will review, discuss, and may take action on setting dates for the Proposed FY 2024/2025 Budget Public Hearings. [Rafael Castillo, Jr., City Manager]

VII. 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.

VIII. ADJOURNMENT

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

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

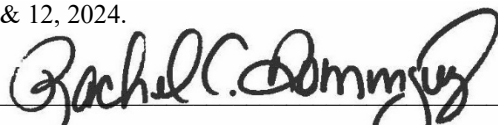
EXECUTIVE SESSIONS APPROVED BY CITY ATTORNEY: *This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the body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

ATTENDANCE BY OTHER ELECTED OR APPOINTED OFFICIALS:

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

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two (72) hours prior to the meeting on July 10, 11 & 12, 2024.

BY:


Rachel C. Dominguez, City Secretary



City of Windcrest Fiscal Year 2024 - 2025



Proposed Version - 5/20/2024

Last updated 05/23/24





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INTRODUCTION



GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Windcrest
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director



Welcome to our Digital Budget Book

We hope you find this digital budget book easy to navigate and find the information you are looking for. There are eight drop-down menus across the top. Each of those has a varying number of pages beneath them. Please note there is a blue arrow on the right side that will allow you to see the remaining drop-down menus. By clicking on the blue print button, you can have a pdf version of this information sent to your email address. It will let you choose whether you want the entire budget or just certain sections or pages.

Introduction provides an outline of the budget process, the fund structures, basis of budgeting, our budget policy, a City of Windcrest-wide organization chart, some demographic information, and a glossary of commonly used terms.

Budget Overview provides an executive overview of the budget as a whole, and a summary of personnel changes.

Fund Summaries provide a summary of each budget at the fund level. These will display a summary of that fund's revenues by category, expenditures by category, and fund balance.

Funding Sources provide combined totals of the major revenue categories across all funds.

Department Budgets provide details of each budget at the department level, including line item detail. If you click on an arrow (>) on the left side, it will drop down additional pages underneath that item.

Capital Improvement One Year Plan provides details for capital items requested by the City Departments.

Capital Improvement Multi-year Plan provides details for capital items requested by the City Departments.

Governmental Debt summarizes the outstanding debt by type.

For prior year budgets or other financial information that is not included in this budget document, please see the Finance page of the City of Windcrest website by clicking [here](#).

Natalia Witmer, CGFO
Municipal Finance Officer



Budget Cover Page

City of Windcrest
Fiscal Year 2024-2025

Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

Budget Cover Page

This preliminary budget was prepared prior to the delivery of Certified Appraised Values. This budget and this page will be updated once Certified appraisal Values and No New Tax Rate and Voter Approved Tax Rate Rates are received. The property tax revenue to be raised from the new property added to the roll will be reported once data is received.

Therefore, this budget is based on maintaining the current tax rate of \$0.388171. Upon receipt of the certified taxable values from Bexar County Appraisal District and calculations of the No New Tax Rate and Voter Approved Tax Rate, a final recommendation on the tax rate will be made and this budget will be updated accordingly.





City Manager's Message

Rafael Castillo, City Manager

MEMORANDUM

TO: Honorable Mayor and Members of City Council

FROM: Rafael Castillo Jr., City Manager

RE: Proposed Budget for FY 2024-2025

DATE: May 20, 2024

Members of the City Council and valued residents of the City of Windcrest,

I am honored to present the proposed budget for Fiscal Year 2024-2025. This budget is the culmination of months of careful planning, collaboration, and community engagement. It reflects our commitment to providing essential services, investing in our future, and ensuring the long-term sustainability of our city. This budget reflects our commitment to delivering essential services, investing in infrastructure, and fostering a thriving and sustainable city.

Fiscal and Economic Outlook

The economic outlook for our city remains positive, despite ongoing global uncertainties. Our local economy continues to grow, driven by strong job creation and a vibrant business community. While inflation poses challenges, we are confident in our ability to navigate these headwinds and maintain fiscal stability. Our financial position remains strong. We have maintained a healthy reserve balance and continue to receive a stable revenue stream. However, we are mindful of potential economic headwinds and have taken steps to mitigate risks.

Key Priorities

Our budget aligns with the City's strategic priorities, which include:

- Enhancing public safety
- Improving infrastructure
- Enhancing public services
- Promoting economic development
- Investing in our community

Budget Highlights

- **Public Safety:** We are proposing significant investments in public safety, including upgrading emergency response equipment, and expanding community policing programs through the General fund and Windcrest Crime Control Prevention District.
- **Infrastructure:** We are prioritizing infrastructure projects in FY 2024-2025, such as road repairs and maintenance, to ensure the safety and reliability of our essential services. The projected \$2.9 million is available in Capital Projects Street fund and \$400 thousand are available in 2019 Series A fund.
- **Economic Development:** We are investing in initiatives to attract new businesses, support existing ones, and create jobs.



Tax Rate

We are recommending keeping the same tax rate of \$0.388171, the same as this year's property tax rate, to support our operation priorities. This increase in revenues is necessary to maintain essential services and address the rising costs of materials and labor.

Transparency and Accountability

We are committed to transparency and accountability in our budget process. We will be holding several budget workshops and public hearings to provide opportunities for residents to provide input. We will continue to monitor the budget closely and make adjustments as needed.

Conclusion

The proposed budget for Fiscal Year 2024-2025 is a balanced and responsible plan that will enable the city to meet the challenges and opportunities of the upcoming year. The budget prioritizes essential services, invests in infrastructure, and ensures the well-being of our community. We encourage all residents and businesses to review the proposed budget and provide their feedback. Together, we can build a stronger and more vibrant city for the future.

Respectfully,

Rafael Castillo Jr.
City Manager



Mayor, City Council and Staff



City of Windcrest, Texas

List of Principal Officials

FISCAL YEAR 2024-2025

OCTOBER 1, 2024 – SEPTEMBER 30, 2025

City Council

Dan Reese, Mayor

Council Members by Place

Wes Manning, City Council Member, Place 1
Cindy Strzelecki, Mayor Pro-Temp, City Council Member, Place 2
Greg Turner, City Council Member, Place 3
Marcus Yax, City Council Member, Place 4
Adam Astleford, City Council Member, Place 5

Prepared by:

Rafael Castillo Jr., City Manager
Natalia Witmer, Municipal Finance Officer
Rachel Dominguez, City Secretary
Chief Jimmie Cole – Chief of Police
Chief Ivan Hernandez – Fire Chief
Chris Gamboa, Public Works Director
Ryan Henry, City Attorney
Darrell Dullnig, Municipal Judge



The Honorable Mayor of Windcrest, Texas

Mayor of Windcrest

- Mayor Dan Reese
- 210-655-0022 Ext. 2120
- Email Mayor Reese (<mailto:dreese@windcrest-tx.gov>)

About

Mayor Dan Reese was elected November of 2017 and sworn in to office during the City Council meeting on November 20, 2017. He was re-elected in 2019 and 2021.

Dan Reese moved to Windcrest with his family in 1998. He is married to Francie Reese, they have two sons, Christopher and Sean who both graduated from the University of Texas in Austin and currently live and work in Austin.

Dan served 23 years in the Air Force and achieved the rank of Lieutenant Colonel. He was an instructor navigator/bombardier in B-52, FB-11 and T-43 aircraft at multiple locations. He served 6 years at the Pentagon prior to his assignment to Randolph Air Force Base as an instructor and retired from the Air Force in 2001.

He holds a Bachelor of Science degree in Aviation from Louisiana Tech University and a Master's Degree in Systems Management from the University of Southern California.

He was elected to the City Council of Windcrest twice. While he was on City Council, the City was able to turn what was a dead mall (Windsor Park Mall) into the headquarters for Rackspace.

He began volunteering with Windcrest Volunteer Fire Department (WFVD) in 2003. Dan was selected as the fourth Fire Chief for the City of Windcrest in 2008 and served in that capacity until 2013. During his tenure as Fire Chief, WFVD was selected as the Emergency Management System (EMS) First Responder Unit of the Year for the State of Texas (2010). The Fire Department also achieved status as being a certified Fire Department under the Texas Commission on Fire Protection, a status normally only held by paid Fire Departments.

In 2013 he was selected as the Training Coordinator in charge of the San Antonio College First Responders Academy and continues in that capacity.



Council Member Place 1

- Wesley (Wes) Manning
- Phone: 210-655-0022 Ext. 2100
- Email Council Member Manning
(mailto:wmanning@windcrest-tx.gov)

About Wes Manning

Wesley (Wes) Manning, is currently serving his second two-year term as a Windcrest Council Member. Mr. Manning holds a Master Degree in Public Administration from Webster University in 1992.

Wes Manning served in the Marines and Army for 33 years as an active and reserved member. He is a Vietnam Veteran, Wes was deploying in Desert Shield and the aftermath of Desert Storm. Mr. Manning has 40 years of experience in Law Enforcement.

Mr. Manning is very proud of his wonderful family. He has two outstanding sons, and six awesome grandchildren who he adores. Wes is very engaged in his community and is happy to volunteer his time with the WCCPD.

As a Windcrest Council Member he is devoted to ensure that the money being used by the City of Windcrest is being well spent. "My vision is being well carried out now. the city prospers, is well maintained, has an amazing administration, and is being well lead" stated Mr. Manning.



Mayor Pro Tem /Council Member Place 2

- Cindy Strzelecki
- Phone: 210-655-0022 Ext. 2100
- Email Council Member Strzelecki
(mailto:cstrzelecki@windcrest-tx.gov)

About Cindy Strzelecki

Cindy Strzelecki was elected into office in the 2018 election and reelected in 2020 for Place 2 of council. She holds an Associate Degree of Science in Nursing from Owens Technical College. A Bachelor of Science in Nursing from the University of Toledo. She also has a Master of Business Administration from Our Lady of the Lake University.

Mrs. Strzelecki is a Registered Nurse and currently works at the Baptist School of Health Professions in their Vocational Nursing Program. Previously, she was a Regional Compliance Officer for the Baptist Health System and the Vice President of Ethics and Compliance for the Methodist Healthcare System. Mrs. Strzelecki is a former Chief Nursing Officer and ICU Nurse.

From 2006 to 2010 she served in the Windcrest Proud II Committee. In 2018 she joined the Windcrest Newsletter Committee now known as the Special Events team. In 2018 she participated on the Committee for the Volunteer Fire Association Referendum. Cindy Strzelecki served on 2 national boards for 3 years. She was elected Director on the American Association of Critical Care Nurses (AACN) and was appointed Director on the AACN Certification Corporation. She has also been a Chair for the Texas Nurse Association (TNA), Government Affairs Committee and a past President of District 8 TNA. The District 8 TNA covers over 28 South Texas counties.

Mrs. Strzelecki and her husband Jeff were high school sweethearts and have been married for over 45 years. Together they participate in the Windcrest Light-Up. In 2019 they started the 'Share the Lights Project' with the goal to help bring holiday lights to all Windcrest Residents to have at their homes. Each year the project has grown more and more helping bring holiday lights to over 50 families just last year!



Council Member Place 3

- Greg Turner
Title: Council Member Place 3
Phone: 210-655-0022 Ext. 2100
Email Council Member Turner
(mailto:gturner@windcrest-tx.gov)

About Greg Turner

Greg Turner is a retired Army Senior Leader with over 30 years of military service as an Army Combat Infantryman. He has been married for over 32 years and has two adult children. He and his family has lived in the greater San Antonio and Windcrest area for over thirteen years. Greg has successfully managed several military organizations of various sizes.

He holds a Master's Degree in Business and is certified as a Public Manager (CPM). Upon retirement in 2010, Greg was recruited by the Department of Defense to serve as a Department of the Army (DA) Civil Servant. Greg is currently performing duties as a Management Analyst developing concepts and strategies to improve Army and Joint installations management, program budgeting and force management.

Greg continues to volunteer with his alums in support of various charitable initiatives across the greater San Antonio Area with a focus on assisting the elderly, wounded warriors, the disabled and residents of Windcrest Texas.



Council Member Place 4

- Marcus Yax
- City Hall Phone: 210-655-0022 Ext. 2100
- City Cell: 210-900-9908
- Email Council Member Yax (mailto:myax@windcrest-tx.gov)

About Marcus Yax

Mr. Marcus Yax is currently serving his first term as a Windcrest Council Member. Mr. Yax has a Bachelor of Science from Southwest Texas State University in Geographic Information System and Remote Sensing.

Marcus Yax served as an Airedale in the US Navy from 1987 to 1993 deploying three(3) times on the USS Eisenhower (IKE) earning numerous medals and commendations including two(2) Southeast Asia Service Medals while deploying in Desert Shield and the aftermath of Desert Storm. Mr. Yax has an excess of 15 years experience in the Oil & Gas industry, and an additional 17 years of business development experience in key account relationships. His professional experience encompasses 28 years in executive/supervisory positions throughout a multitude of diverse professional environments. He consistently excelled in professional roles due to meticulous attention to detail, providing tactical business solutions, and developing and fostering key relationships and business opportunities. Mr. Yax's experiences has provided him a strong financial background in both transaction and long-term strategic asset management.

In 2021, Mr. Yax began volunteering his time and professional assistance to the Windcrest Neighborhood Block Program, which will help ensure that assistance is quickly available to Windcrest residents during weather and other emergencies. He is providing both conceptional and technical direction while designing the Spatial Analysis component of this plan.



Council Member Place 5

- Adam Astleford
- Title: Council Member Place 5
Email Council Member Astleford
(mailto:aastleford@windcrest-tx.gov)

About Adam Astleford

Councilman Astleford holds a Bachelor of Arts in Organizational Management from Whitworth University and a Master of Arts in Communication and Leadership Studies from Gonzaga University. He was recently accepted into the Doctorate of Higher Education and Leadership program at St. Edward's University in Austin, TX, and will begin taking classes in the Fall of 2023.

Councilman Astleford is a civil servant for a large federal agency, working as a Contract Specialist - first in realty and construction projects and currently in IT and services procurement. Before working for the government, he specialized in e-commerce and business development, helping small businesses expand their digital footprint and brick-and-mortar capabilities.

Before being appointed to the remainder of the Place 5 term, Councilman Astleford was a member of the most recent Windcrest Charter Review Commission, participated in the Windcrest Citizens' Patrol and Windcrest Volunteers group, and served as a Parks and Recreation Commissioner and member of the Board of Adjustment.

Councilman Astleford is the proud husband of Ann - having met when they both worked as Army civilian employees in Germany and happily married since 2011. Their primary reason for moving to Windcrest was to provide their two children with a peaceful and safe place to grow up.

As an appointed council member, Councilman Astleford would like to use his time on the Windcrest City Council to engage in conversations, ask questions, and provide input in service to the City of Windcrest and its citizens. He looks to be an accessible voice to Windcrest residents.

His main priorities for Windcrest are ensuring that public safety remains at the forefront of the city's responsibilities, prioritizing needed infrastructure projects, and ensuring that the city provides a diverse offering of amenities and services that will help it remain a great place to live, work, and play.



The City of Windcrest Organizational Chart

Proposed Fiscal Year 2024-2025
Organizational Chart





Vision

The City of Windcrest is a small town where everyone feels safe, welcome, and involved.

Mission

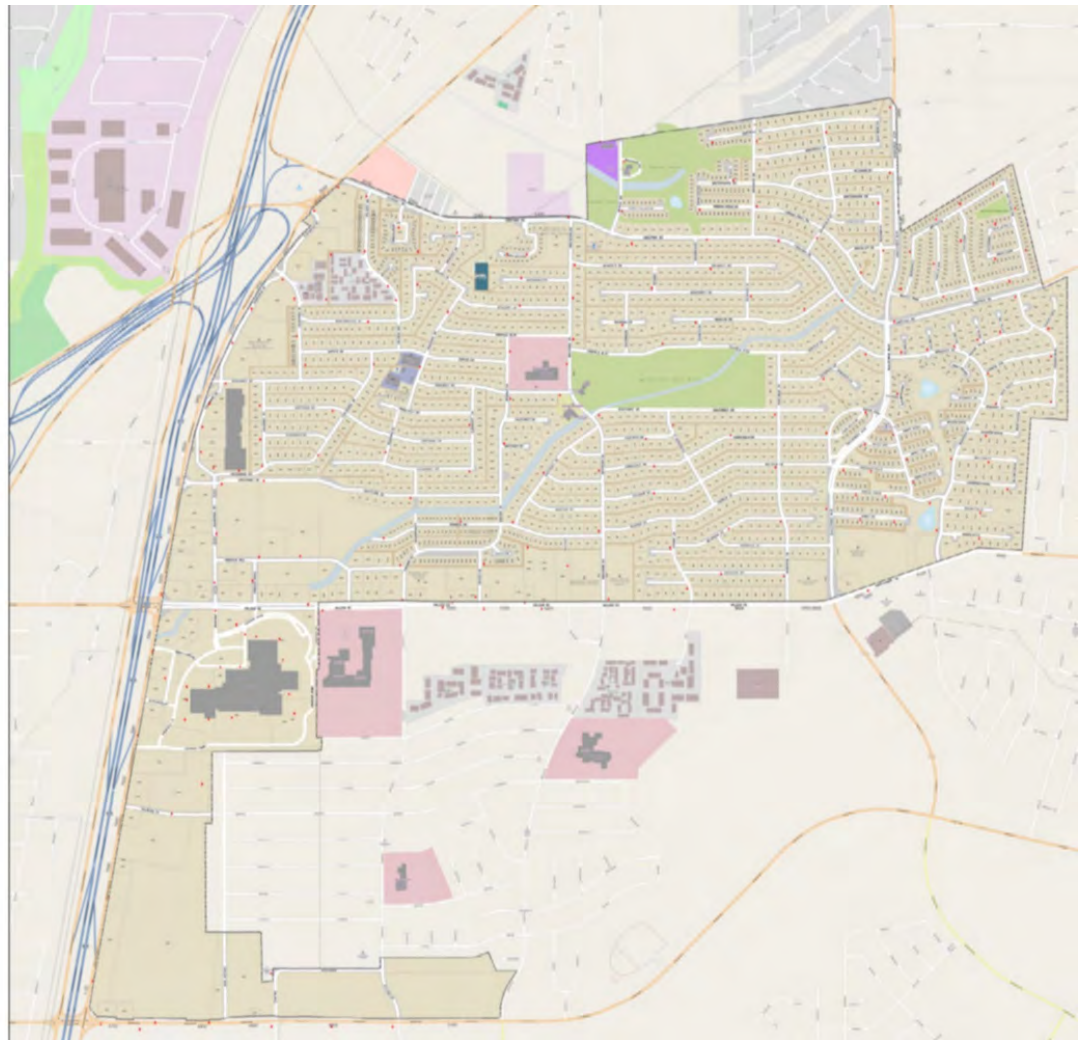
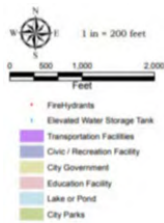
To provide the highest quality of life and public safety for the overall community through City services and community involvement.

Values

Safety
Diversity
Civic ownership
Sustainability
Innovative
Inclusiveness

Community Profile

The City of Windcrest is a residential community in Northeast Bexar County that covers 2.5 square miles. Located east of Interstate 35 and interconnecting with interstate 410 east, Windcrest runs along the north side of Walzem road. In September 2007, the city limits expanded by approximately 111 acres south to Eisenhower Road and eastward on Eisenhower Road to Midcrown Drive. Windcrest residents enjoy short commutes via I-35, and Loop 410, to downtown San Antonio, Fort Sam Houston, Randolph AFB, Lackland AFB, as well as to various other areas in the City of San Antonio and its vicinity. It's only about a 15-minute drive to any location and the International Airport is just a hop, skip and jump away. The city is positioned perfectly for business because of the ease of access to the major thoroughfares.



History

In the beginning, Barbee and Murray Winn had a vision. In the middle of their vacant fields, where crops had been harvested, they viewed a city, not yet developed, where people could live and raise families; where friendships would grow; where patriotism and civic pride would thrive; where peace and tranquility could be experienced; a city of quality, large enough to be self-sufficient, yet small enough for its residents to shape their destiny. They saw a place where residents could be involved and a place to proudly call home.

Through many years of development and nurturing, the efforts of these visionary's have created the unique City you see today. In 1959, a group of 51 qualified electors petitioned Bexar County Commissioners Court for incorporation of about two square miles known as Windcrest. The petition won approval and on September 15th, 1959 an election was held, which resulted in the unanimous vote for incorporation of the proposed city, which was so ordered by Charles W. Anderson, County Judge of Bexar County, on September 18th, 1959. Since that time, and through the effort of many people, Windcrest has grown into the outstanding community it is today. This unique city has progressed from humble beginnings of 200 residents to more than 5500, along with 2300 homes and apartments, plus more than 150 various businesses and services. Almost since day one, Windcrest has been referred to as the "City of Lights" because of its Christmas lights and decoration displays during the Christmas season. December 1957 has been designated as the beginning of the traditional and historical "Windcrest Christmas Lights". The City's founders, Murray and Barbee Winn, started this tradition as a "marketing tool" to encourage San Antonio residents to come see the Christmas lights and learn there were some beautiful homes to buy. The annual Light up event draws visitors from Bexar County and beyond who wish to capture a little Christmas magic with their friends and 5 CITY OF WINDCREST, TEXAS Community Profile family. House after house of lighted displays line the city's streets (<https://www.windcresttx.gov/190/Windcrest-Light-Up>).



Governance

Windcrest is a general law city meaning that the municipal government was limited to powers defined by state law. After 48 years Windcrest voters decided to vote on whether they wanted more control over their local government by adopting a home-rule charter (<http://www.windcrest-tx.gov/DocumentCenter/View/1039/Windcrest-Home-Rule-Charterfinalpdf?bidId=>). Adoption of the home-rule charter meant that the local government could legislate how it sees fit so long as those ordinances don't conflict with state law. The residents of Windcrest are now able to petition the city council for new ordinances, reject current ordinances by election and even recall council members and the mayor (https://library.municode.com/tx/windcrest/codes/code_of_ordinances?nodeId=PTICH_ART_XICHAM). The adopted Charter required that there now be a council-manager form of government. Instead of a City Administrator a City Manager would be put in place and the day-to-day work of city employees could not be interfered with by elected officials. Another advantage of Home Rule Cities is it gives them greater ability to annex land beyond the city's borders - in its extraterritorial jurisdiction, or ETJ - which offers greater control over development. Approximately 1,100 of the city's roughly 4,400 voters participated.

Windcrest's executive branch consists of a Mayor and five City Council members, who are elected by the registered Windcrest voters, and who govern the city. City ordinances govern the city and are developed by the City Council for the good of the community. Rather than serving districts, Windcrest City Council members serve at-large. A monthly Windcrest newsletter is sent to residents via general mail. The newsletter is a valuable source of information about the city and community activities of interest to residents.

Services range from Police, Fire, Public Works, Municipal Court, Finance, City Secretary, Animal Control, Code Enforcement, and Garbage and Recycling collection. There is a recreational vehicle storage area which offers parking slots in several sizes for off-street parking of RV's, boats and trailers. Citizens' needs are the primary focus of service Windcrest operates with the help of resident volunteers (but not limited) who serve on a number of governmental bodies including the Economic Development Corporation (<https://windcrest-txedc.com/#:~:text=Located%2011%20miles%20NorthEast%20from,growing%20regions%20in%20the%20Country>), Planning and Zoning Commission (<https://www.windcrest-tx.gov/359/Planning-Zoning-Commission>), Parks and Recreation Commission (<https://www.windcrest-tx.gov/358/Parks-Recreation-Commission>) and a Board of Adjustment. (<https://www.windcrest-tx.gov/353/Board-of-Adjustment>), Windcrest Crime Control and Prevention District (<https://www.windcrest-tx.gov/356/WCCPD-Board-of-Directors>), Citizens Patrol. The City's residential environment is yet another reason for people or businesses to relocate into Windcrest. Within its neighborhoods there are three ponds (Takas Park Pond, Autumn Sunset Pond and Brook Falls Pond) with adjoining green space or park areas. There is a large recreational area, Takas Park, which boasts a Windcrest Little League baseball complex, soccerfield, playground equipment, basketball and tennis courts, pickle ball courts, walking /jogging paths, and a Civic Center. The Civic Center facility is a multiple use structure with a full kitchen and a large meeting/ballroom area. There is a private nine-hole golf course, a private tennis/pickle ball center and a public swimming pool (is currently closed). Some of this valuable information was obtained from the commemoration booklet "History of Windcrest:1959-2009".



Population Overview



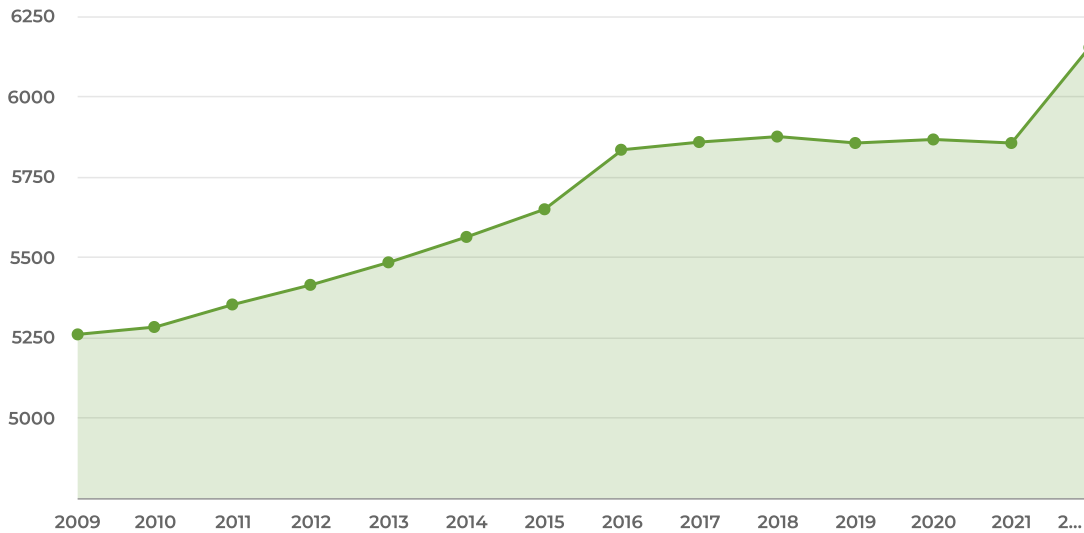
TOTAL POPULATION

6,151

▲ **5.1%**
vs. 2021

GROWTH RANK

234 out of **1222**
Municipalities in Texas



* Data Source: Client entered data for year 2022



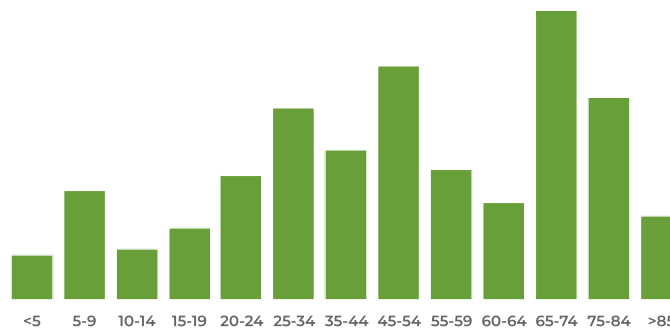
DAYTIME POPULATION

6,249

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

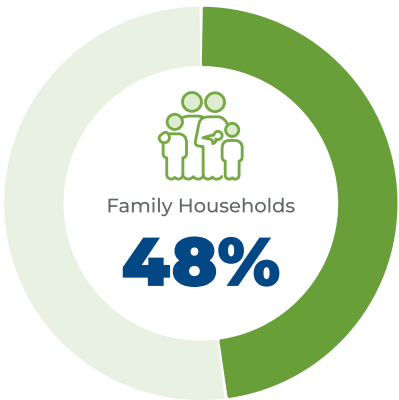
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

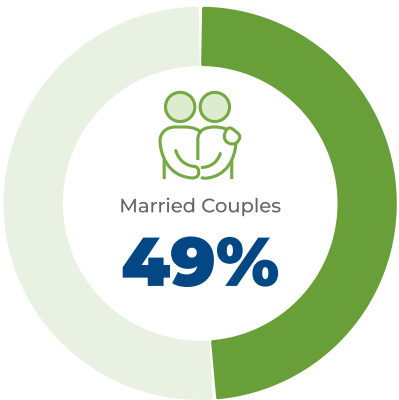
2,325

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 3%

lower than state average



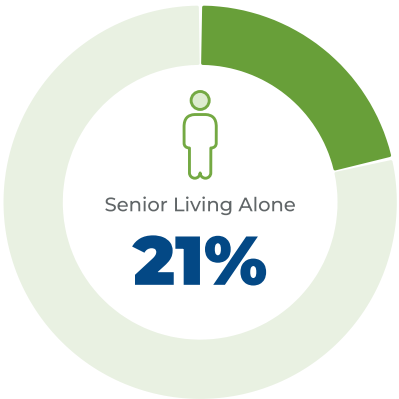
▼ 3%

lower than state average



▲ 19%

higher than state average



▲ 56%

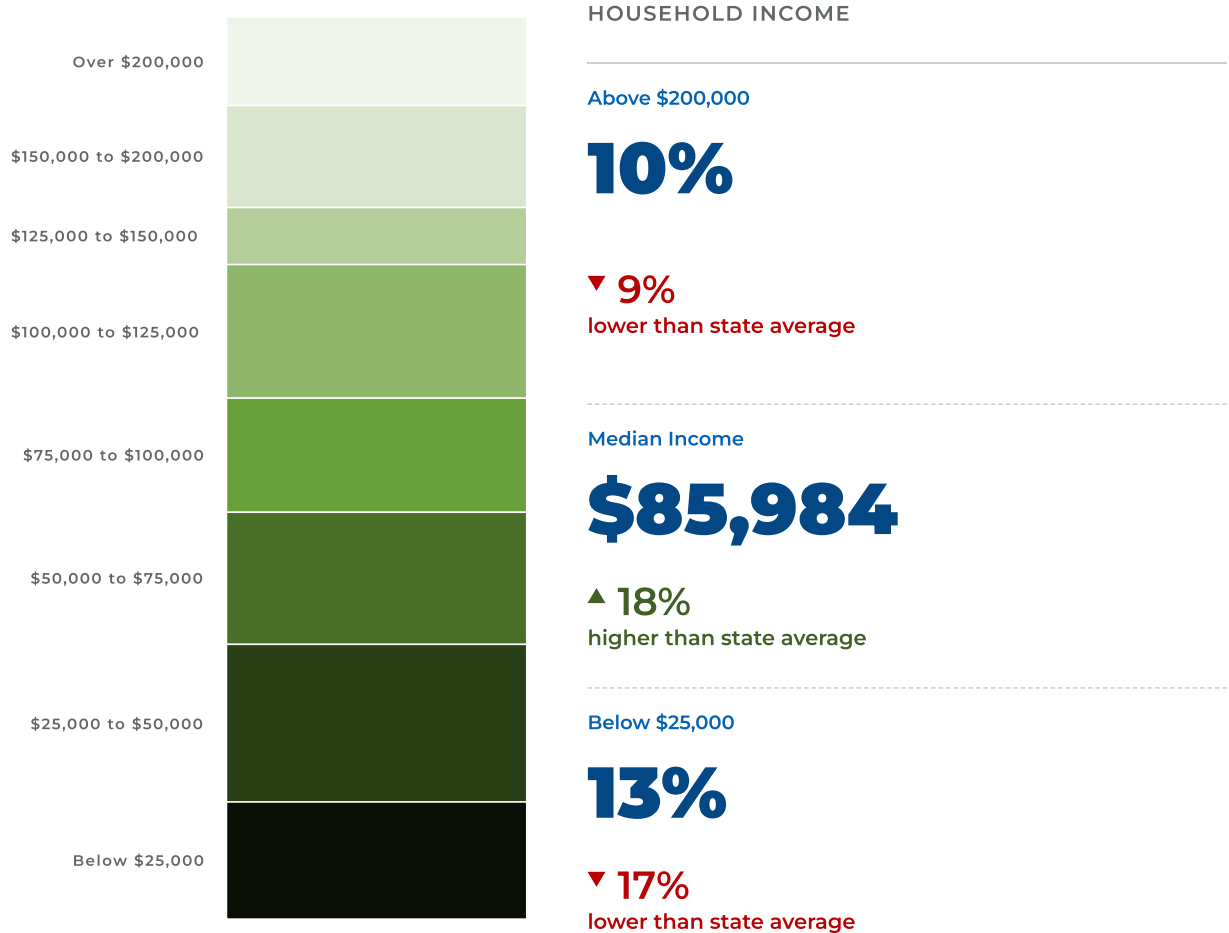
higher than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

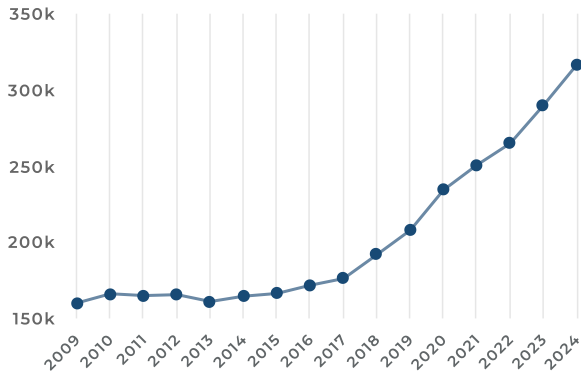


Housing Overview



2024 MEDIAN HOME VALUE

\$316,552



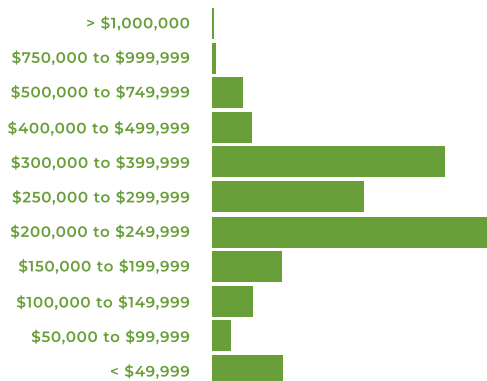
* Data Source: Windcrest, TX 2024

HOME OWNERS VS RENTERS

Windcrest State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Basis of Budgeting

The City prepares budgets primarily on a cash basis. This is different from the accounting process which utilizes a modified accrual basis. Cash basis means that revenues are recognized when they are collected and expenses are recognized when they are paid. Modified accrual basis recognizes revenues when they become available and measurable and, generally, recognizes expenditures when the City agrees/commits make a new purchase.

Independent auditors annually provide a reconciliation of actual expenditures compared to the adopted budget in accordance with state law.

The City uses the Annual Audited Financial Statements (Audit) to detail the final status of the City's finances compared to the budget on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares its budget. Exceptions are as follows:

1. Compensated absences are accrued as earned by employees (GAAP) as opposed to being expensed when paid (Budget).
2. Capital outlays within the enterprise funds are shown as assets (GAAP) and are shown as expenses in the budget.
3. Bond and loan principal payments within the enterprise funds are shown as reductions of liabilities (GAAP) and are shown as expenses in the budget.

The Municipal Finance Officer and Department Heads closely monitor expenditures to ensure that they are being spent for the purpose identified in the budget and that the corresponding revenue is adequate. The Municipal Finance Officer establishes and maintains a detailed accounting structure to record revenues and expenditures at the level of detail shown in the budget.



Fund Description and Structure

The City of Windcrest accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures

The financial accounts for the City are organized on the basis of funds. In governmental accounting, a fund is a self-balancing set of accounts that are segregated to show operating results for a particular activity or set of activities. Funds have three categories: governmental, proprietary and fiduciary. Under governmental, the categories of funds are General, Special Revenue, Debt Service and Capital. Under proprietary is an Enterprise Fund. The City of Windcrest does not have a fiduciary fund. The information below explains the categories in more detail.

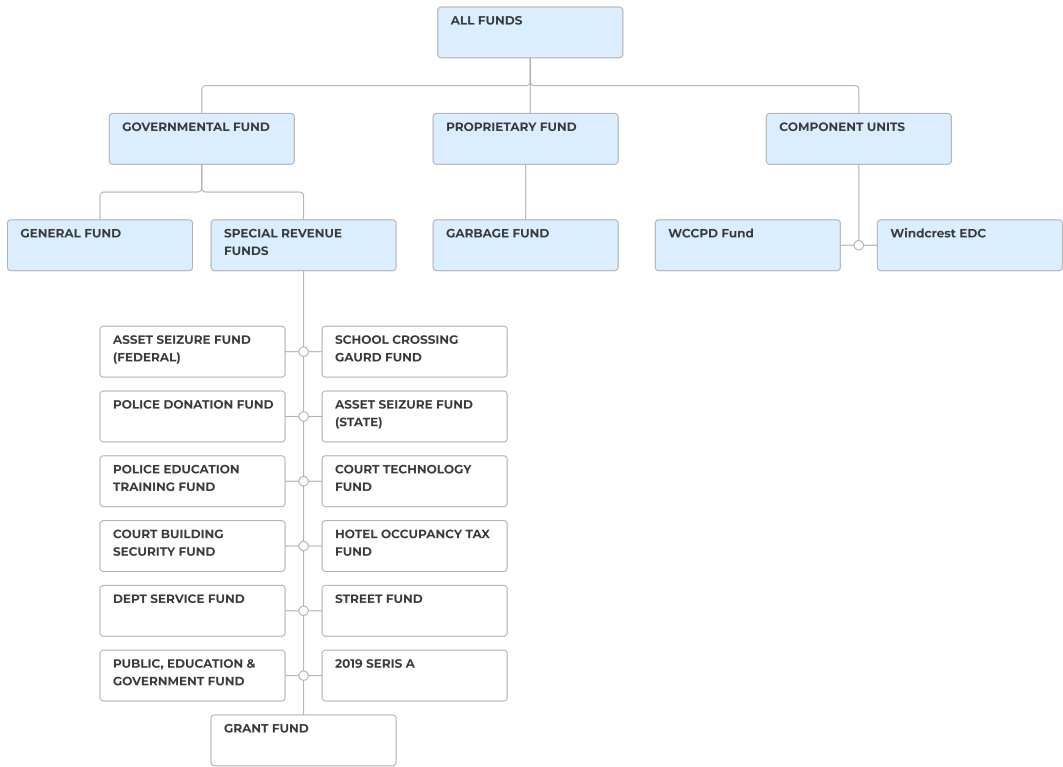
Governmental funds — Governmental funds show whether there are more or fewer financial resources that can be spent in the near future to finance the City's general government operations and the basic services it provides. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash.

Proprietary funds — When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported on the accrual basis of accounting in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

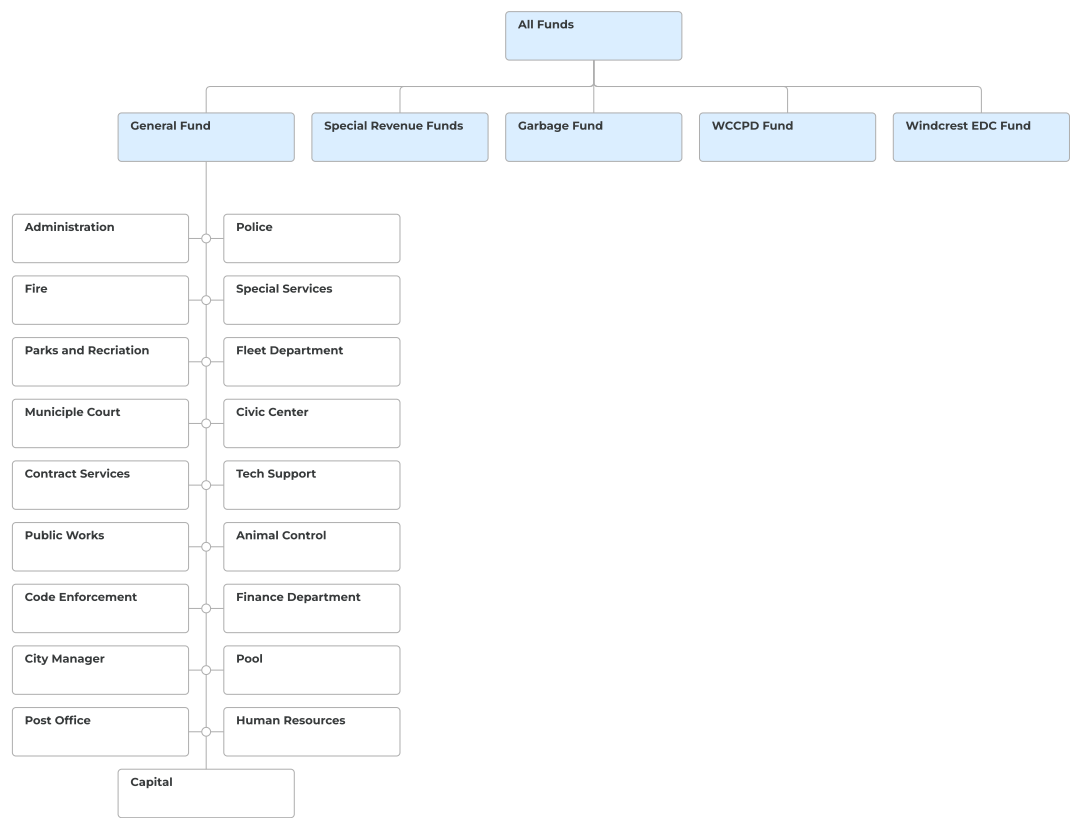
General Fund - The general fund is the primary operating fund of the city. It is used to account for all financial resources except for those required to be accounted for in another fund. The primary revenue sources are revenues such as taxes and accounted for on a modified accrual basis. The general fund is first subdivided into individual departments to account for functional and program activities. The departments may be further divided into divisions to account for Salaries and Benefits, Other Expenses, Capital Expenses, Other income/Expenses.



Fund Structure



Department Fund Relationship



Financial Policies

The City Council is responsible for legislation, policy formulation and overall direction of the government. This includes the approval of financial policies which establish and direct the operations of the City of Windcrest. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the city departments. The city budgets for governmental funds, which include the general fund, capital project funds, special revenue funds and debt service fund, using the modified accrual basis of accounting. The budgets for all proprietary funds, which include enterprise fund are prepared using the full accrual basis of accounting.

Budgeting controls are governed by the City's Charter. Throughout the budgeting process, the City Council may make financial policies that dictate the uses and sources of funds for various needs. The City Charter and a comprehensive set of fiscal policies designed to:

- (1) provide for an acceptable level of services and products effectively;
- (2) provide for an acceptable level of services as the community grows;
- (3) ensure that the City is living within its means; and
- (4) provide reserves for unbudgeted needs that might arise from time to time.

As such, the City continues to develop and maintain financial management programs to ensure its long—term ability to pay for the cost necessary to provide the services required by citizens. Similarly, the City will maintain financial records management information system capable of tracking revenues and expenditures line—item, by source, by fund, by department, or any other format deemed necessary or desirable. The accounting system are in conformity with the generally accepted accounting principles as specified by the Municipal Finance Officer Association's "Governmental Accounting, Auditing, and Financial Reporting", and pronouncement issued by the Governmental Accounting Standard Board. Additionally, the City has established stand—alone investment, purchasing and travel and training policies.



Local, State and Federal Fiscal Influences

Social Security Rates

Contributions to Social Security are divided into two segments: old age and survivor benefits, and Medicare. The current contribution rate for the first segment is 6.2 percent for employees and 6.2 percent for employers on the first \$160,200 of salary. The contribution rate for the second segment is 1.45 percent on the first \$200,000 and 2.35 percent (regular 1.45% Medicare tax + 0.9% additional Medicare tax) on all employee wages in excess of \$200,000.

Texas Municipal Retirement System (TMRS) Contribution Rate

Plan provisions are adopted by the city's governing body from the options available in the TMRS Act. The city's plan provisions in effect as of August 1, 2023 were as follows:

- Member Contribution Rate - 7%
- Matching Ratio (City to Member) - 2 : 1
- Years Required for Vesting - 5
- Retirement Eligibility (Age/Service) - 60/5, 0/20
- Updated Service Credit - 100%
- Repeating Transfers Retiree Cost of Living Adjustment - 70% of CPI
- Repeating Supplemental Death Benefit to Active Members - Yes
- Supplemental Death Benefit to Retirees - Yes

Truth in Taxation

Truth-in-taxation is a concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to roll back or limit tax increases. Property owners have the right to know about increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Creating a budget and adopting a property tax rate to support that budget are major functions of a taxing unit's governing body. This is accomplished by following truth-in-taxation requirements to ensure the public is informed of any increases. The type of taxing unit determines its applicable truth-in-taxation requirements (<https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/index.php>). 



BUDGET OVERVIEW



Budget Process Schedule

For the operational budget, it is the expenditure categories management will use to monitor a department's fiscal responsibility and its success for the year. These budget categories are comprised of individual line items and budget requests were submitted and detailed by line item. The budget format includes staffing levels by department and/or division. This document is intended to provide insight into the operating policy of the City, as well as demonstrate the City's commitment to fiscal responsibility and the needs of the citizens.

Budgeting is only part of the larger planning process on which the City of Windcrest has embarked. It is the strategic planning process that establishes where the Council would like the City to go and establishes the overall City goals. The budget provides funding for the activities that will allow the City to achieve these goals and spells out the organizational and financial operations of the City's departments. The budget will be used by departments and city management to tie together the services that are being provided with the overall goals of the City Council.

It is through the budget that the Council allocates resources to fund its priorities and against which the overall performance of the City will be measured. It is the budget that connects long-term strategic planning with the services the City provides on a daily basis.

As the City begins this year's budget process, a few budget guidelines have been documented to improve or simplify the process.

- The legal level of budgeting is by fund, except for the General Fund which is by department. Line item budgets are intended to be used by departments and management for cost control. Exceeding line item budgets does not constitute a violation of law.
 - Baseline budgets have been established for supplies and services for each department (One-time funding has been eliminated.).
 - Budget requests cannot exceed the current fund\department budget amount without providing required supplemental information and receiving approval from the City Manager and the City Council.
 - If a department is requesting funds in excess of the baseline budget, the appropriate forms and justification must be provided.
- Positions will be budgeted in the "home" department (where general operations expenses for that position are recorded) and charges to other funds/departments will be done through transfers and labor distributions.
- Carry forward capital items will be automatically brought forward by Finance unless Finance is directed otherwise

A budget process schedule is established each year which identifies actions to be completed with associated target dates. This schedule is used to keep the budget preparation process on schedule to provide the City Manager's proposed budget to Council for consideration and final adoption within the legal time frame. The detailed schedule is provided below.



DATE	EVENT	REQUIREMENT/ACTION
January 20, 2024	Budget Instructions Distributed to Departments	◦ Budget printouts & request forms distributed to departments.
March 14, 2024	Department Budget Requests Due	◦ Departments enter detailed line-item requests into budget worksheets & submit forms electronically to Finance Department.
March 18, 2024	Goal Setting Retreat	◦ Goal Setting Retreat/Workshop w/City Council for FY 24-25
March 18-22, 2024	Budget meetings with DH	◦ Departments meet with CM, MFO to discuss departmental budgets.
May-June, 2024	Proposed Budget Preparation	◦ Preliminary budget development for the upcoming budget workshops in July.
July 10, 2024 6:00 PM	Regular Council Meeting/Budget workshop	◦ Budget Workshop. Department Presentations and discussion.
July 11, 2024 6:00 PM	Regular Council Meeting/Budget Workshop	◦ Budget Workshop. Department Presentations and discussion.
July 12, 2024 8:00 AM	Regular Council Meeting/Budget workshop (if needed)	◦ Budget Workshop. Department Presentations and discussion. Tentative for final approval if City Council desires
July 31, 2024	Certified Tax Roll	◦ BCAD delivers certified Ad Valorem tax values
August 1, 2024	The last Day to file proposed budget with City Secretary	◦ Must be at least 30 days before budget adoption (budget may be modified after this date) ◦ Post proposed budget on City's website
August 5, 2024 6:00 PM	Regular Council Meeting	◦ City Council acts on Tax Rate Public Hearing (PH) Notice, Budget Public Hearn (PH) Notice
August 7, 2024	Notice of Public Hearings	◦ Publish in newspaper and on City website notice of PH's on tax rate. ◦ Publish notice of PH on budget (at least 10 days before PH)
August 19, 2024 6:00 PM	Special Council Meeting	◦ Public Hearing on Budget (Ordinance 1st reading) ◦ Public Hearing on Tax Rate (Ordinance 1st reading)
September 16, 2024 6:00 PM	Regular Council Meeting	◦ Adopt FY 24-25 Budget (Ordinance 2nd reading) ◦ Resolution to Ratify FY 24-25 Budget ◦ Adopt Tax Rate (Ordinance 2nd reading)



Consolidated Summary of All Funds FY 2023-2024

City Of Windcrest
Budget Fiscal Year 2023 - 2024
Summary All Funds

	Actual Beginning Fund Balance <u>October 1, 2023</u>	(1) Estimated <u>Revenues</u>	<u>Transfers</u> <u>In</u>	<u>Estimated</u> <u>Expenditures</u>	<u>Transfers</u> <u>Out</u>	Estimated Ending Fund Balance <u>September 30,</u> <u>2024</u>
General Fund	4,981,520	10,539,508	203,000	10,745,593	-	4,978,435
Debt Service Fund	36,929	665,000	-	661,250	-	40,679
Special Revenue Funds						
Asset Seizure Fund (Federal)	511	-	-	-	-	511
School Crossing Guard Fund	43,248	7,301	-	30,000	-	20,549
Police Donations Fund	16,493	3,070	-	4,500	-	15,063
Asset Seizure Fund (State)	2,917	-	-	-	-	2,917
Police Education Training Fund	7,205	5,234	-	3,000	-	9,439
Court Technology Fund	57,766	24,842	-	9,000	-	73,608
Court Building Security Fund	52,173	29,154	-	2,500	-	78,827
Hotel Occupancy Tax Fund	326,707	340,237	-	288,500	-	378,444
Public, Education & Gov.	83,977	13,000	-	-	-	96,977
Grants Fund	-	97,075	-	55,961	-	41,114
Capital Projects Funds						
Street Fund (CIP)	1,217,650	820,6410		5,000	-	2,033,291
2019 Seris A Fund	441,925	18,003	-	14,000	-	445,928
Enterprise Fund						
Garbage Fund	240,072	3,192,702	-	2,902,000	125,000	405,774
Economic Development Corp Fund	2,586,981	780,000	-	722,400	-	2,644,581
Windcrest Crime Control Prevention District	926,130	1,196,555	-	1,213,016	78,000	831,669
Total Funds:	<u>11,022,204</u>	<u>17,732,322</u>	<u>203,000</u>	<u>16,656,720</u>	<u>203,000</u>	<u>12,097,806</u>

(1) Audit FY 22-23

<https://www.windcrest-tx.gov/ArchiveCenter/ViewFile/Item/1879>



Consolidated Summary of All Funds 2024 - 2025

The City of Windcrest
Budget Fiscal Year 2024 - 2025
Summary - All Funds

	<u>Estimated Beginning</u> <u>Fund Balance</u> <u>October 1, 2024</u>	<u>Estimated</u> <u>Revenues</u>	<u>Transfer In</u>	<u>Estimated</u> <u>Expenditures</u>	<u>Transfer Out</u>	<u>Estimated Ending</u> <u>Fund Balance</u> <u>September 30, 2025</u>
General Fund	4,978,435	10,121,905	528,000	10,645,422	-	4,982,918
Debt Service Fund	40,679	665,000	-	662,750	-	42,929
Special Revenue Fund						
Asset Seizure Fund (Federal)	511	-	-	-	-	511
School Crossing Gaurd Fund	20,549	7,170	-	20,000	-	7,719
Police Donations Fund	15,063	1,000	-	16,000	-	63
Asset Seizure Fund (State)	2,917	-	-	-	-	2,917
Police Education Training Fund	9,439	1,000	-	5,000	-	5,439
Court Technology Fund	73,608	24,842	-	9,000	-	89,450
Court Building Security Fund	78,827	29,154	-	2,500	-	105,481
Hotel Occupancy Tax Fund	378,444	342,696	-	303,500	-	417,640
Public, Education & Gov.	96,977	13,700	-	-	-	110,677
Grant Fund	41,114	-	-	-	-	41,114
Capital Projects Funds						
Street Fund (CIP)	2,033,291	945,423	-	5,000	-	2,973,714
2019 Series A Fund	445,928	15,000	-	-	-	460,928
Enterprise Fund						
Garbage Fund	405,774	3,262,946	-	3,022,627	450,000	196,093
Economic Development Corp. Fund	1,200,000	686,000	-	671,400	-	1,214,600
Windcrest Crime Control Prevention District	831,669	1,253,313	-	1,173,390	78,000	833,592
Total Funds	<u>10,653,225</u>	<u>17,369,149</u>	<u>528,000</u>	<u>16,536,589</u>	<u>528,000</u>	<u>11,485,785</u>



General Fund Summary

City of Windcrest
General Fund Summary by Department
Fiscal Year 2023-2024, 2024-2025

	A	B	C	D	E	F
		FY 2023-24				
		1st Quarter	FY 2023-24			
	FY 2023-24	Amended	Projected	FY 24-25		
	Approved Budget	Budget	Year End	Requested	\$ Change	% Change
General Fund						
Total Fund Balance	<u>4,981,520</u>	<u>4,981,520 (1A)</u>	<u>4,981,520</u>	<u>4,978,434</u>		
Assigned Fund Balance	-	-	-	-		
Unrestricted Fund Balance		<u>4,981,520</u>	<u>4,981,520</u>	<u>4,978,434</u>		
Revenues	10,539,553	-	10,742,508	10,649,905	110,352	1.0%
Administration	413,800	-	372,559	427,033	13,233	3.2%
Police	2,942,972	-	2,657,879	3,053,345	110,373	3.8%
Fire	1,572,167	-	1,512,914	1,631,279	59,112	3.8%
Special Services	213,386	-	213,153	244,211	30,825	14.4%
Parks	220,550	-	246,700	244,514	23,964	10.9%
Fleet Mechanic	242,730	-	238,830	241,411	(1,242)	-0.5%
Court	542,653	-	496,598	553,555	10,902	2.0%
Facility Division	248,000	-	181,000	183,000	(65,000)	-26.2%
Civic Center	346,879	-	300,051	340,039	(6,840)	-2.0%
Contract Services	1,183,983	-	1,186,673	1,004,972	(179,011)	-15.1%
Tech Support	395,900	-	395,389	414,326	18,426	4.7%
Public Works	858,164	-	859,865	873,679	15,515	1.8%
Animal control	221,671	-	258,376	288,376	66,705	30.1%
Code Enforcement	90,274	-	83,878	77,105	(13,169)	-14.6%
Finance	406,996	-	405,146	421,261	14,265	3.5%
City Manager	230,015	-	927,215	232,170	2,155	0.9%
Pool	17,500	-	14,000	17,500	-	0.0%
Post Office	85,814	-	93,713	94,097	8,283	9.7%
Human Resources	132,000	-	142,000	142,700	10,700	8.1%
Capital	<u>139,627</u>	-	<u>159,067</u>	<u>160,772</u>	<u>21,145</u>	<u>15.1%</u>
Total Expenditures	10,505,081	-	10,745,594	10,645,422		
Ending Fund Balance	<u>5,015,992</u>	<u>4,981,520</u>	<u>4,978,434</u>	<u>4,982,917</u>		
Total Expenditures	10,365,454	-	10,586,527	10,484,650		
* Less Capital						
Ending Fund Balance* Less Capital	5,155,619	4,981,520	5,137,501	5,143,689		
Revenue over/(under) expenditures	\$34,472	\$0.00	(\$3,086)	\$4,483		



			FY 24-25 % of Operating Expenditures less Capital	FY 24-25 months of Operating Expenditures less Capital
<u>Projected Fund Balance year-end FY 23-24* and FY24-25</u>	4,978,434.00	4,982,917.00	47.53	5.70
Restricted Fund Balance (25 %, based on operating expenditures, APPROVED ON 9/20/16)	2,646,631.75	2,621,162.50	25.00	3.00
Unrestricted Fund Balance (FY Ending Fund Balance- (minus 25% Restricted Fund Balance	<u>2,331,802.25</u>	<u>2,361,754.50</u>	22.53	2.70
Total Fund Balance Year End	4,978,434.00	4,982,917.00		

* City Charter . Article VI- Finance. Section 6.12 Reserve Fund
http://windcresttx.granicus.com/MediaPlayer.php?view_id=8&clip_id=1781

https://library.municode.com/tx/windcrest/codes/code_of_ordinances?nodeId=PTICH_ARTVIFIL_S6.01FIDE

	<u>FY 23-24</u>	<u>FY 24-25</u>
'Publication expenditure	\$8,371	\$0.00
'Lobbying	\$0.00	\$0.00

(1A) Audit FY 22-23

<https://www.windcrest-tx.gov/ArchiveCenter/ViewFile/Item/1879>



Fee Schedule

City of Windcrest Proposed FY 2024/2025 Master Fee Schedule



ANIMAL CONTROL

Deposits	
Rabies Vaccination	\$50.00
Sterilization:	
Male Cat	\$75.00
Female Cat	\$90.00
Male Dog	\$75.00
Female Dog	\$90.00
Pet Tags	
Sterilized and Microchipped	Free
Sterilized Only	\$ 5.00
Not Sterilized	\$25.00
Duplicate Pet Tag	\$ 2.00
Reclamation	
1st time dog is reclaimed instance per resident, one dog	\$0.00
2nd time dog is reclaimed instance per resident, per dog	\$0.00
3rd time dog is reclaimed instance per resident, per dog	\$75.00
4th time & subsequent times dog is reclaimed instance per resident, per dog	\$200.00
Fines	
Each instance per residence per cat outside not sterilized	\$50.00
Rabies immunization for reclaimed animals without current proof of vaccination	\$10.00
Fine for animals in violation of Windcrest Code of Ordinances, Sec. 6-59(b), requiring identification tags or microchip	\$25.00
Violation of Windcrest Code of Ordinances, Sec. 6-62, requiring leashing or containment of dogs when under owner's control but outside of owner's fenced premises (The owner will also pay all boarding fees)	\$100.00
Dogs captured who have not been registered with the City, an additional (No proof of vaccination cost will be paid by owner)	\$100.00



BUILDING AND BUILDING CODE****A. RESIDENTIAL PERMIT FEES**

NEW CONSTRUCTION	
Single-Family Residential (includes permitting for framing, foundation, curb cuts and driveways)	\$950.00 plus \$0.52 per square foot of living space
Certificate of Occupancy (nonrefundable)	\$100.00
Variance Request	\$150.00
Moving Permit – Required for large moving trucks	\$100.00
Demolition Permit	\$ \$120.00
Dumpster Permit (valid for 30 days)	\$100.00
Initial Plan & Revised Plan Review Fee – City Engineer (Civil Plan Review)	\$475.00
Expedited Plan Review Fee – Building Inspector	\$175.00
Plan or Revised Plan Review Fee (Building Inspector)	\$60.00
Non-Compliance Fee (Work started/ performed without a permit)	\$100.00 plus twice the permit cost. Payment of the double fee shall not relieve any person from fully complying with the requirements of the Code in the execution of the work, nor from any other penalties prescribed herein.
Building Inspector Consultation, Site Visit Fee or Inspection Fee/Fee's (each request)	\$60.00
Re-Inspection Fee (for each failed inspection)	\$60.00 per failed inspection/no entry access
Failure to Correct Fee	Code Violation
Fence – New Fence New fence construction requires a submittal for plan review by Building Inspector (complete demo of old fence and construction of new fence)	\$120.00
Accessory Structure - (Structures used as a tool shed, greenhouse, playhouse, storage shed, car port or other similar use, located in an R-1/R-2 zoned district) Includes plan review fee by Building Inspector only	Tier 1: ≤144 sq. ft – 200 sq. ft.: \$160.00 Tier 2: 201 sq. ft. – 250 sq. ft.: \$200.00 Tier 3: > 250 sq. ft.: \$250.00
RESIDENTIAL REMODELS/MAINTENANCE	
Issue Permit Fee (Base Fee) – for general remodeling not listed as foundation, driveways, sidewalks, or re-roofs	\$60.00 + Inspection Fee/Fee's
Foundation	\$60.00 + Inspection Fee/Fee's
Driveways	\$60.00 + Inspection Fee/Fee's
Sidewalks	\$60.00 + Inspection Fee/Fee's
Re-roofs	\$60.00 + Inspection Fee/Fee's
*Fence: replacement of existing fence panels only,	\$10.00



using existing fence post)	
Fence Replacement with fence post removal of existing fence/panels - complete demo of old fence and construction of new fence panels and/or posts)	\$120.00
Window: one or more Installation/Replacement (Replacement of window framing/sills require submittals for plan review by Building Inspector)	\$60.00 - \$120.00
Accessory Buildings - (Buildings used as a tool shed, greenhouse, playhouse, storage shed, or other similar use, located in an R-1/R-2zoned district) Includes one (1) plan review fee for Building Inspector only additional inspection will must be paid at time of scheduling inspection.	Tier 1: ≤144 sq. ft – 200 sq. ft.: \$120.00 Tier 2: 201 sq. ft. – 250 sq. ft.: \$150.00 Tier 3: > 250 sq. ft.: \$200.00
Variance Request – Board of Adjustment	\$35.00 per variance
Demolition Permit (Demo plan submittal required)	\$120.00
Dumpster Permit (valid 30 days)	\$10.00
Plan or Revised Plan Review Fee (Building Inspector)	\$60.00
Non-Compliance Fee (work started or performed without a permit)	\$50.00 plus twice the permit cost. Payment of the double fee shall not relieve any person from fully complying with the requirements of the Code in the execution of the work, nor from any other penalties prescribed herein.
Building Inspector Consultation, Phone Conference, Site Visit Fee or Inspection Fee/Fee's (per scheduled request)	\$60.00
Re-Inspection Fee (for all failed inspections to include no entry inspections)	\$60.00 per failed inspection/no entry access
Expedited Plan Review Fee – Building Inspector	\$175.00
Failure to Correct Fee	Code Violation
RESIDENTIAL TRADE PERMITS	
Plumbing Permits	
New Construction	\$250.00
Remodel – includes two (2) inspections only	\$120.00
Issue Permit (Base Fee) – Includes one (1) site inspection only	\$60.00 +
Water Softener	\$5.00
Sewer	\$5.00
Water Heater	\$5.00
Water Piping	\$5.00
Water Line	\$5.00
Gas Test	\$5.00
Bath/Shower	\$5.00
Lavatory/Sink	\$5.00
Lawn Irrigation/Sprinklers includes one (1) plan review and one (1) site inspection	\$120.00
HVAC/Mechanical Permits	



New Construction	\$200.00
Issue Permit (Base Fee) – Includes one (1) site inspection only	\$60.00
Replace Unit – Includes one (1) site inspection only	\$60.00
A/C Air Duct Replacement	\$120.00
Electrical Permits	
New Construction	\$200.00
Issue Permit (Base Fee) – Includes one (1) site inspection only	\$60.00
Remodels	\$120.00
Temporary Meter Loop (TML)	\$120.00
Temporary on Permanent Set (TOPS)	\$120.00
Solar Panels – Includes one (1) site inspection only and one (1) plan review fee	\$120.00
RESIDENTIAL FIRE RELATED PERMIT FEES	
Fire Sprinkler System	
Installation	\$240.00
Repair	\$180.00
Plan Review	\$100.00
Revised Plan Review Fee	\$60.00
Fire Alarm System	
Installation	\$240.00
Repair	\$180.00
Plan Review	\$100.00
Revised Plan Review Fee	\$75.00
False Alarm Fees	
4 or 5 False Alarms within preceding 12 months	Citation
6 or 7 False Alarms within preceding 12 months	Citation
8 or more False Alarms within preceding 12 months	Citation
MISCELLANEOUS RESIDENTIAL PERMITS AND FEES	
Oak Tree Trimming and Removal Permit	\$ 5.00
Oak Tree Trimming/Removal Emergency Permit: permit approved out of season	\$100.00
Swimming Pool/Hot Tub/Spa Permit: includes one (1) plan review, and two (2) inspections	\$180.00, includes 3 feet wide deck. Electrical/Plumbing permit required and pulled separately by contractor.
Decks, Gazebos, Pergolas, Pool Decks	\$120.00
Drain Pool (without sewer connection)	\$5.00
Temporary Storage Container (valid for 30 Days)	Tier 1: Under 8 ft.: \$25 Tier 2: 8-12 ft.: \$30 Tier 3: 12 – 16 ft.: \$35
Permit Cancellation Fee (cancellation of all accepted applications by the city)	25% of original permit cost or all fees paid.



B. COMMERCIAL PERMIT FEE SCHEDULE

PERMIT FEES RELATED TO CONSTRUCTION, REMODEL, INSTALLATION, REPLACEMENT, AND DEMO		
\$500 or less of total value		\$120.00
\$501 to \$2,000 of total value		\$180.00 + \$3.05 for each hundred or fraction thereof over \$500.00
\$2,001 to \$25,000 of total value		\$240.00 + \$14.00 for each thousand or fraction thereof over \$2,000.00
\$25,001 to \$50,000 of total value		\$391.75 + \$10.10 for each thousand or fraction thereof over \$25,000.00
\$50,001 to \$100,000 of total value		\$643.75 + \$7.00 for each thousand or fraction thereof over \$50,000.00
\$100,001 to \$500,000 of total value		\$993.75 + \$5.60 for each thousand or fraction thereof over \$100,000.00
\$500,001 to \$1,000,000 of total value		\$3,233.75 + \$4.75 for each thousand or fraction thereof over \$500,000.00
\$1,000,000 and higher of total value		\$5,608.75 + \$3.65 for each thousand or fraction thereof over \$1,000,000.00
Permanent Sign (Electrical Permit pulled separately)		
Tier 1	≤144 SQFT	\$180.00
Tier 2	144-400 SQFT	\$250.00
Tier 3	>400 SQFT	\$500.00
Temporary Sign*	Height not to exceed 8ft	\$120.00 per sign
<i>*Temporary sign means any sign, banner, pennant, valance or advertising display constructed of cloth, canvas, light fabric, cardboard, wallboard or other light materials, with or without frames intended to be displayed for a maximum of 30 days</i>		
Fence Permit (Required for each construction site)		\$60.00
Dumpster Permit (one dumpster per permit)		\$25.00
Plan & Revised Plan Review Fee – City Engineer (Civil Plan Review)		\$475.00
Expedited Plan Review Fee – Building Inspector		\$175.00
Revised Plan Review Fee – Building Inspector		\$175.00
Variance Request – Board of Adjustment		\$150.00 per variance



Non-Compliance Fee (Work started or performed without a permit)	\$100.00 plus twice the permit cost. Payment of the double fee shall not relieve any person from fully complying with the requirements of the Code in the execution of the work, nor from any other penalties prescribed herein.
Re-Inspection Fee (for all failed inspections/no entry access)	\$60.00 per failed inspection/no entry access
Failure to Correct Fee	Code Violation
COMMERCIAL TRADE PERMIT FEES	
Plumbing Permit	
New Construction	\$500.00
Repair/Replacement/Remodel	\$60.00 + Inspection Fee/Fee's
Gas Test	\$60.00 + Inspection Fee
HVAC/Mechanical Permit	
New Construction	\$500.00
Repair/Replacement/Remodel	\$60.00 + Inspection Fee/Fee's
Electrical Permit	
New Construction	\$400.00
Repair/Replacement/Remodel	\$60.00 + Inspection Fee/Fee's
Temporary Meter Loop (TML)	\$60.00 + Inspection Fee/Fee's
Temporary On Permanent Set (TOPS)	\$60.00 + Inspection Fee/Fee's

COMMERCIAL FIRE SYSTEM PERMIT FEES	
Fire Related Permits	Refer to Commercial Fire Fee Schedule
Fire Alarm System	Refer to Commercial Fire Fee Schedule
False Alarm Fees	
4 or 5 False Alarms within preceding 12 months	Citation
6 or 7 False Alarms within preceding 12 months	Citation
8 or more False Alarms within preceding 12 months	Citation
MISCELLANEOUS COMMERCIAL PERMITS AND FEES	
Oak Tree Trimming and Removal Permit Fee	\$5.00
Contractor Registration Fee (annual)	\$20.00
Business Registration Fee (annual)	\$10.00 + One (1) Tier Semi-Annual Inspection Fee (Fee Based on Fire Fee schedule tier)
Certificate of Occupation (CoO) Fee (Building Inspector & Fire Marshall Inspection)	\$120.00 per inspection
Health Inspector Certification of Occupancy (CoO) Fee	\$95.00 per inspection



CoO Reinspection Fee (Building Inspector & Fire Marshal inspections)	\$120.00 per inspection
Health Inspector CoO Reinspection Fee	\$95.00 per inspection
Building Inspector Consultation/Site Visit/Additional Inspection Fee/Conference Call	\$60.00 per scheduled occurrence
Health Inspector Consultation/Site Visit/ Additional Inspection Fee/Phone Call	\$95.00 per scheduled occurrence
Fire Marshall Consultation/Site Visit/Additional Inspection Fee	\$60.00 per scheduled occurrence
Temporary Storage Container (30 Day expiration)	Tier 1: Up to 10ft.: \$50 Tier 2: 10-25 ft.: \$100 Tier 3: 25-40 ft.: \$150
Permit Cancellation Fee (all accepted applications by the city)	25% of original permit cost

****Note: All permits include one (1) inspection. Refer to Chapter 103 in the Windcrest Code of Ordinances for list of required permits and inspections to be pulled by the homeowner and/or contractor.**

PLAT FEES*

Filing Fee with City – 0-5 Acres	
Final Plats (including Minor Plats)	\$650.00
Replat*	\$650.00
Amending Plats	\$650.00
Vacating Plat	\$650.00
Filing Fee with City – 5+ Acres	
Final Plats (including Minor Plats)	\$650.00 plus \$50.00 per acre
Replat*	\$650.00 plus \$5.00 per lot
Amending Plats	\$650.00
Vacating Plat	\$650.00
Miscellaneous	
Filing Fee (fee to file and record plat with Bexar County Clerk)	Actual + 20%
Initial Engineer Review Fee & Revised Review Fee	\$475.00 + (Based on Billable Hours to City)

*****A newspaper publication fee will be assessed to all replats without vacating the preceding plat that require a variance or exception. Fee will be "Actual" + 20%.**

CHARGES FOR PUBLIC INFORMATION REQUESTS***

MATERIALS ONTO WHICH INFORMATION IS COPIED	
Standard paper copy	\$0.10
Nonstandard copy	Listed Below
Diskette	\$1.00
Magnetic tape	Actual cost



Data cartridge	Actual cost
Tape cartridge	Actual cost
Rewritable CD (CD-RW)	\$1.00
Non-rewritable CD (CD-R)	\$1.00
Digital Video Disc (DVD)	\$3.00
JAZ drive	Actual cost
Other electronic media	Actual cost
VHS video cassette	\$2.50
Audio cassette	\$1.00
Oversize paper copy (e.g., 11x17, greenbar, etc.)	\$0.50
Specialty paper (e.g.: Mylar, blueprint, blueline, map, photographic, etc)	Actual Cost

***Please refer to Texas Administrative Code Title 1, Part 3, Chapter 70, Rule §70.3 for additional charges applied.

CIVIC CENTER FEES

RESIDENT & NON-PROFIT ORGANIZATIONS	
Deposit	\$300 (refundable)
Rental	\$100 per hour (minimum of 4 hours)
Cleaning Fee	\$150.00
Sound/AV system	\$100.00
*Security	\$75.00 per hour
Set-up fee by City Staff/Civic Center Technician	\$25.00 per hour
Linen Rental Fee	\$20.00 per table
NON-RESIDENT	
Deposit	\$300.00 (refundable)
Facility Rental Fee to include use of kitchen, audio system, and clean-up – 4 hours minimum.	\$1,500.00
Additional Hour Rental Fee	\$250.00 per hour
*Security	\$75.00 per hour
Set-up fee by City Staff/Civic Center Technician	\$25.00 per hour
Linen Rental Fee	\$20.00 per table
REGISTERED WINDCREST CIVIC ORGANIZATION	
Rental Fee for each meeting	\$25.00 for each meeting
Rental Fee per banquet/fundraising event	\$50.00 for each banquet/fundraiser event
Cleaning Fee	\$150.00
*Security	\$75.00 per hour
Schools and Churches	Refer to Resident rates
Set-up fee by City Staff/Civic Center Technician	\$25.00 per hour
Linen Rental Fee	\$20.00 per table

*Security fee must be paid and added to the contract when scheduled event will be serving and/or providing alcohol.

GARAGE AND ESTATE SALES



Garage Sale Permit	\$10.00
Estate Sale Permit	\$25.00

NOTARY FEES – WINDCREST RESIDENTS ONLY (proof of Windcrest residency required)

ACKNOWLEDGEMENTS	
Taking the acknowledgement or proof of any deed or other instrument in writing, for registration, including certificate and seal:	\$0.00
(1) for the first signature	\$0.00
(2) for each additional signature	\$0.00
Administering an oath or affirmation with certificate and seal	\$0.00
All certificates under seal not otherwise provided for	\$0.00
Copies of all records and papers in the Notary Public's Office, per page	\$0.00
Taking the depositions of witnesses, per each 100 words	\$0.00
Swearing a witness to a deposition, certificate, seal, and other business connected with taking the deposition	\$0.00
PROTESTS	
Protesting a bill or for non-acceptance or non-payment, register & seal	\$0.00
Each notice of protest	\$0.00
Certificate and seal to a protest	\$0.00
Protesting in all other cases	\$0.00
MISCELLANEOUS	
All other notarial acts not provided for	\$0.00

VEHICLE STORAGE FEES

Deposit	\$50.00
Small (size 8'x15')	\$240.00
Medium (size 10'x20')	\$360.00
Large (size 12'x33')	\$480.00
Large (size 12'x33') with electricity	\$600.00
X-Large (size 12'x40')	\$624.00
X-Large (size 12'x40') with electricity	\$744.00

MISCELLANEOUS PERMITS FEES AND GENERAL FEES

Hayrides and Horse-drawn Carriage Permits – (Ordinance 2019-716(O))	
Application Fee	\$50.00
Permit Fee for each carriage	\$50.00
General Permit Fee Only (MISC)	\$60.00 + Inspection Fee/Fee's



Expedited Plan Review Fee – Building Inspector	\$175.00
Gathering Permit – Does not include cost of security	\$120.00 per event
Postage Fees for Permits/Business Registrations/Certificate of Occupancies mailed from Administrative Offices	Cost of Postage charged to customer
Bank NSF Fee	Actual Cost
Charge Back Fee	\$25.00
Credit Card Payment Convenience Fee (Non-Refundable)	3% per transaction
Vehicle Storage Lost/Replacement Key Fee	\$25.00 per key



COMMERICAL FIRE FEE SCHEDULE

SEMI-ANNUAL INSPECTIONS		
Tier 1 Semi-Annual:	0 - 9,999 sq. ft.	\$75.00
Tier 2 Semi-Annual:	10,000 - 49,999 sq. ft.	\$200.00
Tier 3 Semi-Annual:	50,000+ sq. ft.	\$300.00
Reinspection Fee:		\$90.00
FIRE ALARM SYSTEMS NEW INSTALLATION TESTS		
Fire Alarm Systems Tier 1:	1 – 20 sprinkler heads	\$180.00
Fire Alarm Systems Tier 2:	21 – 200 sprinkler heads	\$240.00
Fire Alarm Systems Tier 3:	201+ sprinkler heads	\$360.00
FIRE ALARM REMODEL TESTS		
Fire Alarm Remodel Tier 1:	Less than 10 sprinkler heads	\$60.00
Fire Alarm Remodel Tier 2:	11 – 20 sprinkler heads	\$90.00
Fire Alarm Remodel Tier 3:	26 – 100 sprinkler heads	\$180.00
Fire Alarm Remodel Tier 4:	101 – 200 sprinkler heads	\$240.00
Fire Alarm Remodel Tier 5:	201+ sprinkler heads	\$480.00
FIRE ALARM PANEL REPLACEMENT		
Fire Alarm Panel Replacement	Per panel up to 9	\$120.00
SPRINKLER SYSTEM INSPECTIONS		
Sprinkler System Modification Tier 1:	0 heads	\$60.00
Sprinkler System Modification Tier 2:	1 - 10 heads	\$90.00
Sprinkler System Modification Tier 3:	11 - 200 heads	\$120.00
Sprinkler System Modification Tier 4:	201+ heads	\$150.00
FIRE PROTECTION PLAN REVIEW		
Fire Protection Plan Review		\$100.00
UNDERGROUND FIRE LINE		
Underground Fire Line		\$240.00
FIXED PIPE SYSTEMS		
Fixed Pipe Systems		\$180.00
Fixed Pipe for UL 300 Compliance	No Major Pipework	\$90.00



GASEOUS SUPPRESSION SYSTEMS		
Gaseous Suppression Systems		\$300.00
STANDPIPES		
Standpipe Tier 1	1-2 Standpipes	\$240.00
Standpipe Tier 2	3+ Standpipes	\$400.00
ABOVE GROUND STORAGE TANK		
Above Ground Storage Tank	Commercial	\$180.00
Above Ground Storage Tank	Residential	\$90.00
UNDERGROUND STORAGE TANK		
Underground Storage Tank	Commercial	\$270.00
Underground Storage Tank	Residential	\$90.00
SPRAY PAINT BOOTHS		
Spray Paint Booths		\$300.00
ACCESS CONTROL SYSTEMS		
Access Control Systems		\$60.00
LIMITED ACCESS SECURITY GATES AND PERIMETER FENCING		
Limited Access Security Gates and Perimeter Fencing	Per system	\$120.00
ANNUAL STATE REQUIRES INSPECTION OF DAYCARE		
Annual State Requires Inspection of Daycare	Includes Foster Care and Group Care	\$-
PERMIT FOR WORK GOVERNMENT BY NFPA 58		
Permit for Work Government by NFPA 58		\$75.00
FIRE WATCH		
Fire Watch	Per person, minimum 2 hours	\$75.00
TENTS AND MEMBRANES		
Tents and Membranes		\$75.00
HYDRANT FLOW TEST		
Hydrant Flow Test		\$125.00



City of Windcrest Sanitation Rates

Type	2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY 2024–2025 Projected CPI increase 3% October 1, 2024
	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month
Residential 6 Month Rate	139.28	143.72	148.85	160.80	165.63
Residential Sales Tax	11.49	11.86	12.28	13.27	13.66
Total Residential 6 month bill	150.77	155.58	161.13	174.07	179.29

Commercial Small Container MSW Services

		2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY 2024–2025 Projected CPI increase 3% October 1, 2024
Size	Freq	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month	Rate Per Month
2yd*	1	115.16	119.28	123.08	132.93	136.91
	2	210.89	217.62	225.39	243.42	250.72
	3	306.55	316.32	327.62	353.83	364.44
	4	402.17	415.00	429.82	464.20	478.13
	5	497.87	513.75	532.09	574.66	591.90
	6	593.52	612.46	634.32	685.07	705.62
3yd*	1	126.35	130.38	135.03	145.84	150.21
	2	231.38	238.76	247.28	267.06	275.08
	3	336.32	347.05	359.44	388.19	399.84
	4	441.25	455.33	471.58	509.31	524.59
	5	546.18	563.60	583.72	630.42	649.33
	6	651.08	671.85	695.83	751.50	774.07
4yd*	1	137.66	142.05	147.12	158.89	163.66
	2	251.88	259.92	269.20	290.73	299.45
	3	366.06	377.74	391.23	422.53	435.20
	4	480.33	495.65	513.34	554.41	571.04
	5	594.47	613.73	635.33	686.16	706.74
	6	708.71	731.32	757.43	818.02	842.56
6yd*	1	190.36	196.43	203.44	219.72	226.31
	2	336.24	346.96	359.35	388.10	399.74
	3	482.69	498.08	515.86	557.13	573.85
	4	597.36	616.42	638.42	689.50	710.18
	5	699.61	721.92	747.70	807.51	831.74
	6	862.83	890.35	922.14	995.91	1,025.79



8yd*	1	225.46	232.65	240.95	260.23	268.04
	2	383.01	395.23	409.34	442.09	455.35
	3	535.85	552.95	572.69	618.50	637.06
	4	663.82	685.00	709.45	766.21	789.19
	5	848.30	875.36	906.61	979.14	1,008.51
	6	1,019.15	1,051.66	1,089.20	1,176.34	1,211.63
	7	-	-	1,228.10	1,326.35	1,366.14
10yd*	1	295.61	305.04	315.93	341.21	351.44
	2	470.79	485.81	503.15	543.40	559.71
	3	650.92	671.69	695.67	751.32	773.86
	4	827.00	853.38	883.85	954.56	983.19
	5	1,007.17	1,039.30	1,076.41	1,162.52	1,197.39
	6	1,183.22	1,220.93	1,264.55	1,365.71	1,406.68

Commercial Small Container Recycle Services

		2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY 2024-2025 Projected CPI increase 3% October 1, 2024
Size	Freq	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
2yd*	1	115.16	119.28	123.08	132.93	136.91
	2	210.89	217.62	225.39	243.42	250.72
	3	306.55	316.32	327.62	353.83	364.44
4yd*	1	137.66	142.05	147.12	158.89	163.66
	2	251.88	259.92	269.20	290.73	299.45
	3	366.06	377.74	391.23	422.53	435.20
6yd*	1	190.36	196.43	203.44	219.72	226.31
	2	336.24	346.96	359.35	388.10	399.74
	3	482.69	498.08	515.86	557.13	573.85
8yd*	1	225.46	232.65	240.95	260.23	268.04
	2	383.01	395.23	409.34	442.09	455.35
	3	535.85	552.95	572.69	618.50	637.06

All Commercial Small Container - Extra Lift	72.22	79.54
All Commercial Small Container - Extra Lift	43.20	44.50
All Commercial Small Container - Extra Lift	29.70	30.59
All Commercial Small Container - Extra Lift	29.70	30.59
Commercial Recycling Contamination (Recycle Services only)	162.00	166.86
- (Container consists of more than 15% Unacceptable Material		



Commercial Comactors MSW Services

				2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY 2024-2025 Projected CPI increase 3% October 1, 2024
Size	Freq			Rate per Month	Rate per Month	Rate per Month
2yd*	1			198.53	214.41	220.84
	2			371.54	401.26	413.30
	3			522.30	564.08	581.01
	4			640.99	692.27	713.04
	5			737.42	796.41	820.30
	6			808.33	872.99	899.18

				2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY 2024-2025 Projected CPI increase 3% October 1, 2024
Size	Freq			Rate per Month	Rate per Month	Rate per Month
6yd*	1				481.01	495.44
	2				900.14	927.14
	3				1,265.40	1,303.36
	4				1,552.95	1,599.54
	5				1,786.60	1,840.20
	6				1,958.37	2,017.12

Industrial Permanent Rolloff Services

		2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY 2024-2025 Projected CPI increase 3% October 1, 2024
Size	Freq	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
20yd*	Open-top haul container	478.99	493.93	511.56	552.49	569.06
30yd*	Open-top haul container	717.99	740.89	767.34	828.73	853.59
40yd*	Open-top haul container	957.32	987.86	1,023.13	1,104.97	1,138.12
30yd*	Industrial Permanent Rolloff		740.89	767.34	828.73	853.59
40yd*	Industrial Permanent Rolloff		987.86	1,023.13	1,104.98	1,138.12

Delivery Fee -	135.00	135.00
False Alarm & Relocate Fee - Per False Alarm or Relocation	135.00	135.00
Excess Disposal Charges - per lb over 10 tons per load	0.0432	0.0432



Commercial Hand Collection

		2020 - 2021	2021-2022*CPI increase 3.19% May 2021	2022-2023*CPI increase 3.57% May 2022	FY2023-2024 New Contract, October 2023, Increase 8%	FY 2024-2025 Projected CPI increase 3% October 1, 2024
Size	Freq	Rate per Month	Rate per Month	Rate per Month	Rate per Month	Rate per Month
Hand*	1	41.05	42.36	43.87	47.38	48.80
Pick up	2	69.61	71.83	74.39	80.35	82.76

* Commercial rates are shown without tax

* Ordinance 2023-016 (O) 9/18/2023 "Commercial and Residential Sanitation rates are subject to Consumer Price Index (CPI) increase"



Tax Rate Ordinance

AD VALOREM TAXES ANALYSIS ESTIMATE OF AD VALOREM TAX REVENUE AND DISTRIBUTION OF COLLECTIONS

This preliminary budget was prepared prior to the delivery of Certified Appraised Values. This budget and this page will be updated once Certified appraisal Values and No New Tax Rate and Voter Approved Tax Rate Rates are received. The property tax revenue to be raised from the new property added to the roll will be reported once data is received.

Therefore, this budget is based on maintaining the current tax rate of 0.388171. Upon receipt of the certified taxable values from Bexar County Appraisal District and calculations of the No New Tax Rate and Voter Approved Tax Rate, a final recommendation on the tax rate will be made and this budget will be updated accordingly.

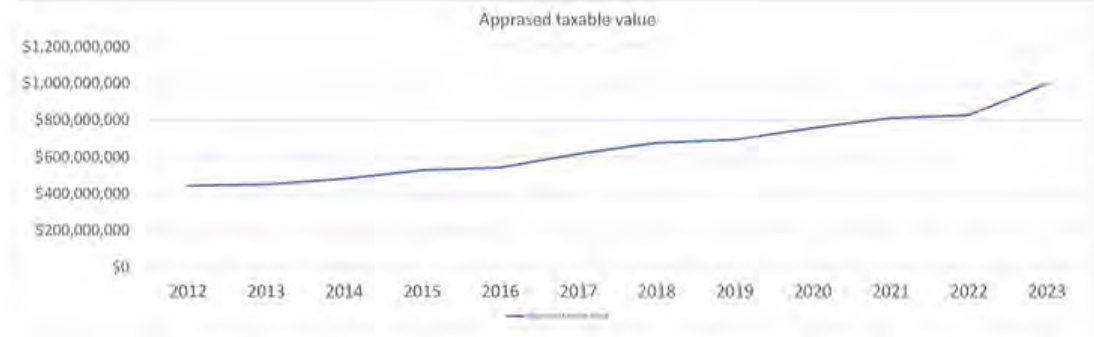
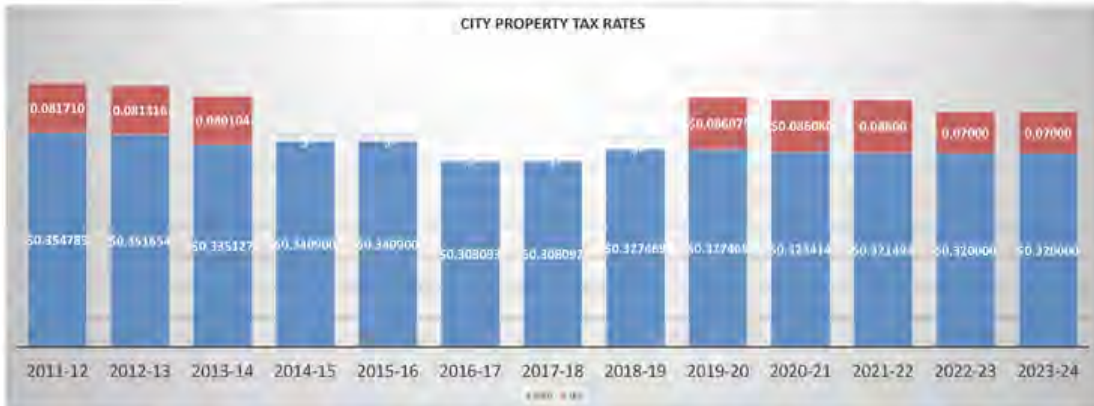
	Operating and Maintenance	Debt Service	Total
Taxable Assessed Valuation	\$971,558,841	\$971,558,841	\$971,558,841
Total Under ARB	\$74,670,954	\$74,670,954	\$74,670,954
Assumed 50% Collections Under ARB	\$37,335,477	\$37,335,477	\$37,335,477
Less TIF	\$0	\$0	\$0
Net Taxable Assessed Valuation	\$1,046,229,795	\$971,558,841	\$971,558,841
Net Taxable Assessed Valuation less assumed 50% Assumed Collections Under ARB	\$1,008,894,318	\$934,223,364	\$934,223,364
Proposed Tax Rate of \$100 Valuation	0.320188	0.06798	0.388171
Gross Revenue from Taxes	\$3,110,815	\$635,113	\$3,626,384
Estimated Percent of Collections	99%	99%	
Estimated Funds from Tax Levy	\$3,079,707	628,762.00	\$3,708,469

PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS

	% of Total	Tax Rate	Collections
General Fund (Operations and Maintenance)	83.05%	0.320188	\$3,079,707
Debt Service (Interest & Sinking)	16.95%	0.067983	628,762
Total	100.00%	0.388171	\$3,708,469

COMPARISON OF PREVIOUS YEARS TAX RATES AND PROPERTY VALUE ANALYSIS

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Fund (Operations & Maintenance)	0.308092	0.327469	0.327469	0.323414	0.321494	0.320000	0.320188	0.320188
Debt Service (Interest & Sinking)	0.000000	0.000000	0.086075	0.08608	0.08800	0.07000	0.06798	0.06798
Total	0.308092	0.327469	0.413544	0.409494	0.409494	0.390000	0.388171	0.388171



Executive Summary Proposed Fiscal Year 24-25

General Fund Revenues

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Revenues		\$10,539,533	\$10,649,905	1.0%

Proposed FY 24-25 revenues have exceeded the budgeted FY 23-24 number by approximately 1.0%. This increase is due to the increase in Ad valorem (01-4101) by approximately 5.14%. Due to the termination of MEIA agreement 50% of property taxes will not be remitted to the City of San Antonio in FY 24-25, which will keep approximately \$360,000 in General fund revenues; the projected Sales Tax revenue decrease is approximately 5.94% due to the termination of MEIA agreement and prior period Sales Tax repayment to the Comptroller of Public Accountants.

Line item 01-4116 is the sales tax for property tax relief. This is an optional, dedicated city sales tax, the revenues of which offset an equivalent amount of city property tax revenue. Revenues from the sales tax for property tax relief are subtracted from the city's no-new-revenue and voter-approval property tax rate calculations. This has the effect of decreasing property tax revenue by an equivalent amount. In the proposed FY 24-25 budget \$899,891 is designated to reduce property tax rate, which is approximately equals to \$0.09 cents.

Court Fines (01-4310) increase by approximately 7.32%; Building Permit Fees (01-4409) by approximately 38.46%; Civic Center fees (01-4430) by approximately 23.80%; EDC contribution of \$230k towards Takas Park lights lease agreement (01-4451) in FY 23-24 was a onetime payment and will not continue in FY 24-25; WCCPD contribution of \$25,000 towards Takas Park lights lease agreement and \$53,000 to reimburse General fund for operating support (01-4455); and other non-major revenues. The increased transfer from Garbage fund (02) of \$450,000 was necessary to offset the General fund decrease in Sales Tax revenue due to the termination of MEIA agreement and while transitioning to the new Sales Tax revenue sources. We anticipate reducing this transfer in FY 25-26 to \$125,000. Overall proposed FY 24-25 revenues exceeded budgeted FY 23-24 revenues by \$110,372 or 1.00%. For more detailed information please refer to the Proposed FY 24-25 Budget report.

General Fund Expenditures

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Admin		\$413,800	\$427,033	3.2%

Proposed FY 24-25 Administration department expenses increased by approximately 3.2%. Personnel costs increased approximately 3.76% due to the 2% yearly evaluation step increase, reclassification of the Marketing and communications Specialist position, and a 10% Insurance increase that was factored in the proposed budget. The operating expenditure decreased by 2.8% or \$1,000. For more detailed information, please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Police		\$2,942,972	\$3,053,345	3.8%

The proposed FY 24-25 Police department expenses increased by approximately 3.8%. Personnel costs increased 4.06% due to a 2% yearly evaluation step increase, reclassification of the corporal position into the sergeant position, and a 10% insurance increase was factored in the proposed budget. There are 22 sworn in FTE's and 6 civilian positions budgeted in department 502. There are a total 28 budgeted FTE's. There are no increases in proposed FY 24-25 operating expenditures. For more detailed information please refer to the Proposed FY 23-24 Budget report.



		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Fire		\$1,572,167	\$1,631,279	3.8%

The proposed FY 24-25 Fire department expenses increased by approximately 3.8%. Personnel costs increased 3.99% due to a 2% yearly evaluation step increase, and a 10% insurance increase was factored in the proposed budget. There are 12 Firefighter FTE's, including command staff, and 1 support position budgeted in department 503. There are a total of 13 budgeted FTE's. The operating expenditure increased by 2.9% or \$10,000. The line items 01-503-503 Vehicle Parts - Fire increased \$2,000, the line item 01-503-590 Postage increased \$500.00, the line item 01-503-603 Vehicle outside maintenance Fire increased \$5,000.00, and the line item 01-503-710 Travel increased \$2,500.00. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Special Services		\$213,386	\$244,211	14.4%

The proposed FY 24-25 Special services expenses increased by approximately 14.4%. The main increases are in the following line items: 01-504-460 Special events increased \$5,000, and the 01-504-470 Light Up increased \$25,000. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Parks		\$220,550	\$246,700	10.9%

The proposed FY 24-25 Parks and Recreation department expenditures have increased by approximately 10.9% or \$23,964. These increases are in the following line items: Utilities line item 01-506-100 \$12,964 due to redistribution of utilities between other departments, line item 01-506-260 Green belt cleaning increased by \$5,000, line item increased 01-506-430 Supplies by \$1,000, and line item 01-506-460 Special events by \$5,000. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Fleet Mechanic		\$242,653	\$241,488	-0.5%

The proposed FY 24-25 Fleet Mechanic expenditures decreased by approximately 0.5%. Personnel costs increased 4.85% due to a 2% yearly evaluation step increase, 10% insurance increase was factored in the proposed budget. The operating expenditure decreased by 2.93% or \$4,900. The line items 01-507-503 Vehicle parts – Fire decreased by \$1,000 due to some of the expenditures were budgeted in the department 503 Fire; decrease in line item 01-507-508 Vehicle Parts- Warrant Officer by \$1,000; and line item 01-507-603 Vehicle outside maintenance Fire by \$2,000 due to some of the expenditures were budgeted in the department 503 Fire. For more detailed information please refer to the Proposed FY 25-26 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Court		\$542,653	\$553,555	2.0%

Proposed FY 24-25 Court department expenses decreased by approximately 2.0%. Personnel costs increased 3.49% due to a 2% yearly evaluation step increase, 10% insurance increase was factored in the proposed budget. The operating expenditure decreased by 3.64%, or \$4,100. The line item 01-508-480 Uniform allowance decreased by \$1,600 due to the conversion of 2 full-time warrant officers into 2 full-time Firefighter positions in fiscal year 23-24. The new line-item Contract Warrant Officer 01-508-166 was added in fiscal year 22-23 to pay for the contracted warrant officer. For more detailed information please refer to the Proposed FY 24-25 Budget report.



		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Facility Division		\$248,000	\$183,000	-26.2%

The proposed FY 24-25 Facility Division department expenses overall decreased by approximately 26.2% due to the redistribution in line item 01-510-100 to other departments. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Civic Center		\$346,879	\$340,039	-2.0%

The proposed FY 24-25 Civic Center expenses decreased by approximately 2%. Personnel costs increased 1.02% due to the combination of reasons. The change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The decrease in operating expenditure of 7.85% was accounted for in line item 01-511-100 Utilities due to redistribution to other departments. For more detailed information please refer to the Proposed FY 23-24 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Contract Services		\$1,183,983	\$1,004,972	-15.1%

The proposed FY 24-25 Contract Services department expenses overall decreased by approximately 15.1% due to the various increases and decreases in line items such as: Contract Services Inspections line item 01-514-151 increased by 30%, Food Health officer fees line item 01-514-220 increased by 50%, Fire Inspection Fees line item 01-514-221 decreased by 100% due to added Fire Inspector FTE that was approved in FY 22-23, Special Legal Fees line item 01-514-255 increased by 13.64%, Dues and Fees – BCAD line item 01-514-260 increased by 11.76% or \$2,000, Racial profiling line item decreased by 50% or \$10,000, Sale Tax Collection Services line item 01-514-325 decreased by 36.53% or \$34,700, Sales Tax MEIA line item 01-514-326 decreased by 100% due to the repayment of agreement with the City of Can Antonio, Records Management line item 01-514-403 decreased by 44.05%, Records Storage rental line item 01-514-405 by 39.26%, and Records Destruction line item 01-514-410 increased by 81% due to additional bins serviced. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Tech Support		\$395,900	\$414,326	4.7%

The proposed FY 24-25 Tech Support department expenses overall increased by approximately 4.7% due to the various increases and decreases in line items such as: Mobile data terminal service increased by \$857.00, Contract Services IT line item increased by 2.76%, and the Copier Contract & Supplies line item 01-515-460 increased by 48.27% due to the additional color printers and overages. For more detailed information, please refer to the Proposed FY 24-25 Budget report and confidential supplemental information that was provided in the separate folder.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Public Works		\$858,164	\$873,679	1.8%

The proposed FY 24-25 Public Works expenditures increased by approximately 1.8%. Personnel costs increased 2.82% due to a combination of reasons: the change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The decrease in operating expenditure of 2.21% is a combination of various increases and decreases. For more detailed information please refer to the Proposed FY 24-25 Budget report.



		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Animal Control		\$221,671	\$288,376	30.1%

The proposed FY 24-25 Animal Control expenditures increased by approximately 30.1%. Personnel costs increased 0.69% due to the combination of reasons: the change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The significant increase in operating expenditures of 72.23% in line-item Vet/Impounding/Shelter. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Code Enforcement		\$90,274	\$77,105	-14.6%

The proposed FY 24-25 Code Enforcement expenses decreased by approximately 14.6%. Personnel costs decreased 14.6% due to the change in personnel. There are no increases in operating expenditure. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Finance		\$406,996	\$421,261	3.5%

The proposed FY 24-25 Finance department expenses increased by approximately 3.5%. Personnel costs increased 2.91% due to a combination of reasons: a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The increases in operating expenditure of 17.47% were accounted for in the following line items: 01-520-120 Dues and Subscription increased by \$900.00, 01-520-130 Bonds and Training increased by \$2,000. The total of \$2,900 is allocated to invest in the continuing education of the city staff. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
City Manager		\$230,015	\$232,170	0.09%

The proposed FY 24-25 City Manager department expenses increased by approximately 0.9%. There is no significant increase in this department. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Pool		\$17,500	\$17,500	0.0%

The proposed FY 24-25 Pool department has no increases. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Post Office		\$85,814	\$94,097	9.7

The proposed FY 24-25 Post Office department expenses increased by approximately 9.7%. Personnel costs increased 12.14% due to the combination of reasons: a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. There are no increases in operating expenditure. For more detailed information please refer to the Proposed FY 23-24 Budget report.



		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Human Resources		\$132,000	\$142,700	8.1%

The proposed FY 24-25 Human Resources department expenses increased by approximately 8.1%. There is a \$10,000 increase in the line item 01-525-130 due to additional FTE's added in the past 4 fiscal years. This department includes the HRA reimbursement account that was budgeted at the same level as in FY 23-24. For more detailed information please refer to the Proposed FY 24-25 Budget report.

		Approved/Amended FY 23-24 Budget	Proposed FY 24-25 Budget	%(+/-)
Capital		\$139,627	\$160,772	15.1

The proposed FY 24-25 Capital department expenses increase by 15.1%. This increase is due to the approved finance purchase of a new Fire department truck. Other Capital Items are included in the 5-year capital plan and in the "Items to Consider" spreadsheet for the City Council review and consideration. Budgeted items in FY 24-25 include Takas Park Lights lease purchase and the lease purchase of the Public Works Dump Truck.

General Fund, Fund Balance

Based on preliminary FY 23-24-year end projections and the Proposed FY 24-25 budget, the Fund Balance is projected to increase by approximately \$4,483 with the projected FY24-25 fund balance \$4,982,917. The City of Windcrest Charter requires us to restrict 25% (3 months) of operating expenditure for any unforeseen issue that might arise in the future.

At the end of FY 23-24 the restricted fund balance is projected to be \$2,646,631.75 ($\$10,745,594 \times 25\% = \$2,646,631.75$) that leaves \$2,331,802.25 ($\$4,978,434 - \$2,646,631.75 = \$2,331,802.25$) unrestricted funds for future appropriations. An unrestricted fund balance of \$2,331,802.25 represents approximately 2.64 months of operating expenditures. Overall projected Fiscal Year 23-24 end fund balance of \$4,978,434 equals to 5.64 months of operating expenditures.

The overall Proposed FY 24-25 end fund balance of \$4,982,917 equals 47.53% or 5.70 months of operating expenditure. An unrestricted fund balance of \$2,361,754.50 represents approximately 22.53% or 2.70 months of operating expenditures.

Garbage Fund. The projected FY 24–25 revenues are budgeted for a 3% increase. The anticipated Consumer Price index increase letter will be received by October 1, 2024, and will affect residential and commercial consumer rates accordingly.

During the preparation of the proposed FY24-25 Garbage Fund budget, the CPI (Consumer Price Index) letter was not available. The projected revenue and expenditure projections were assumed based on historical data analysis. We anticipate the CPI letter and CPI increases available before the approval of the final FY24-25 budget.

In FY 24-25 we are continuing to address and collect all delinquent accounts by working very closely with the City of Windcrest Police and Municipal Court departments.

The \$200,000 is allocated in the FY 24-25 budget to address the alley repairs.

In FY 24-25, \$450,000 is allocated as a transfer to the General Fund. The additional \$325,000 transfer was necessary to balance the General fund budget while the City of Windcrest is in transition between the MEIA (Master Economic Incentive Agreement) termination and execution of the new economic development plan for that area. The temporary Sales Tax shortage in the General Fund due to termination of the MEIA agreement (Master Economic Incentive Agreement) will be supported through this transfer and is anticipated to be resolved by the end of FY 24-25.

Asset Seizure Fund Federal. There are no significant activities budgeted in this fund.

School Crossing Guard Fund. The budgeted expenditures in FY 24-25 are for continuing the program and an effort to replace broken safety equipment around the City of Windcrest elementary school, and installation of additional bus stop locations to support the safety of our children.



Police Donation Fund. The main expenditure in the FY 24-25 budget is to add another Canine officer to the Police department to continue to support and increase safety for the residents of the City of Windcrest.

Asset Seizure Fund State. There are no significant activities budgeted in this fund.

Police Education Training Fund. The budgeted expenditure is to provide scheduled training for the Police department staff.

Court Technology Fund. The budgeted expenditure is to support Municipal court operations.

Court Building Security Fund. The budgeted expenditure is to support Municipal court operations.

Hotel/Motel Tax Fund. The main expense of \$300,000 is a transfer to the General Fund. This transfer is a reimbursement to the General fund to cover Civic Center expenditures and partial expenditures associated with the Light Up city event. This transfer is reviewed by the city auditor and the city attorney on an annual basis.

Debt Service Fund. Debt service fund accounts for money required to cover the payment of interest and principal on the debt. The FY 24-25 expenditures are in accordance with the amortization schedule for 2019 Series A and B bond issuance.

Windcrest Crime Control Prevention District Fund. The WCCPD fund is a component unit of the City of Windcrest. For more details, please refer to the WCCPD fund. The WCCPD FY 24-25 Budget was approved on March 28, 2024, Resolution 2024-1001 WCCPD(R).

Capital projects streets Fund. There are no significant activities budgeted in this fund. The projected \$2.9 million is available in the Capital Projects Street fund and \$400 thousand are available in 2019 Series A fund.

Public Education & Government. There are no significant activities budgeted in this fund.

2019 Series A Fund. There are no significant activities budgeted in this fund. The projected \$2.9 million is available in Capital Projects Street fund and \$400 thousand are available in the 2019 Series A fund.

Grant Fund. For more information, please refer to the Grant summary spreadsheet.



Strategic Plan



The Strategic Plan is actively used to drive policy implementation and program direction, including the development of the City's annual budget and capital improvement plan.

Any requests for new funding are evaluated in the context of their relationship to the strategic focus areas. The plan is also discussed biennially with City Council to review progress and determine priorities for the annual plan update.

In the near future, the City Council will be scheduling a Strategic Plan Retreat to begin the process of creating a 2025-2030 Strategic Plan.



City of Windcrest Strategic Plan July 2021 – 2023

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

Cornerstone Areas

Infrastructure
 Public Services
 Parks and Recreation
 Economic Development
 Schools
 Marketing and Communication

Cornerstone Areas & Strategic Initiatives

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

Cornerstone Areas & Strategic Initiatives

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

Cornerstone Areas Strategies & Actions

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

Cornerstone Areas Strategies & Actions

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

Cornerstone Areas Strategies & Actions

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

Short-term Factors, Priorities and Issues

Short-term Factors

The budget process allows multiple parties to discuss the needs of the City, issues and short-term factors that should be acknowledged when developing the budget. For FY 24-25 in addition to the lingering effects of COVID-19 and a 40-year high in inflation, the City is addressing a number of growth and maintenance needs. Some of the more significant factors are listed below:

- As the city in the completed residential build-out, the budget focuses on maintaining and incrementally improving service delivery while keeping taxes and fees low.
- A replacement update first responder equipment based on increased demand.
- City Facilities are being improved for Community Services and Customer Service.

The City's economic goal is to create a community that provides its residents with the opportunity to purchase any good or service they desire without having to leave the City limits. The City of Windcrest has turned its focus toward retail and industrial growth, resulting in the opening and expansion of a number of businesses within the City in recent years.

Priorities

In addition to the Strategic Initiatives and the Strategic Priorities of Council, the City Manager, with guidance from the City Council provided current year priorities when establishing the budget. These priorities include:

- Safety of the Community through the management of first responders Fire and Police.
- Expanding the use of performance measures through training and education.
- Developing a revitalization strategy for the neighborhoods and commercial corridors within the City.
- Planning to allow for continued growth in the industrial portion of the City.

This year's priorities are similar to last year in that the primary focus of the budget is to expand and refine internal processes and procedures.

Issues

As a small municipality, with a 2-mile range of land with limited financial resources, we are facing multiple challenges:

- Personnel recruitment and retention.
- Limited financial and personnel resources.
- On March 22, 2024, the City of Windcrest terminated the Master Economic Incentive Agreement (MEIA) with Rackspace, a major revenue contributor to the economy of the City of Windcrest. The temporary Sales Tax shortage in the General Fund due to termination of the MEIA agreement (Master Economic Incentive Agreement) will be supported through the transfer from the enterprise fund and is anticipated to be resolved by the end of FY 24-25. The additional \$325,000 transfer was necessary to balance the General fund budget while the City of Windcrest is in transition between the MEIA (Master Economic Incentive Agreement) termination and execution of the new economic development plan for that area.
- In the near future, the City Council will be scheduling a retreat to discuss, reevaluate and expand a Strategic Plan for FY 25-30.
- In the near future, the City Council will be scheduling a retreat to discuss, reevaluate and expand a Capital Improvement Plan.
- Future discussion and action on creating a Master Economic Development Plan.



City of Windcrest Personnel Summary FY 2024-2025

Dept#	General Fund	FY 20-21 Count	FY 21-22 Count	FY22-23 Count	FY23-24 Count	FY24-25 Count
01-525	City Manager	1	1	1	1	1
01-504	Special Events	0.5	0.5	0.5	0.5	0.5
01-501	Administration	4	4.5	5	4.5	4.5
01-527	Post Office	1	1	1	1	1
01-508	Municipal Court	5	5.5	5.5	4	4
01-502	Police Department	28	26	28	28	28
01-519	Code Enforcement	1	1	1	1	1
01-517	Animal Control	2	2	2	2	2
01-503	Fire Department	9	9	11	13	13
01-516	Public Works	9	9	9	9	9
01-511	Civic Center	3	3	3	3	3
01-507	Fleet Division	1	1	1	1	1
01-520	Finance	4	4	4	4	4
Total General Fund:		68.5	67.5	72	72	72

Dept#	WCCPD Fund	FY 20-21 Count	FY 21-22 Count	FY 22-23 Count	FY23-24 Count	FY24-25 Count
02-500	WCCPD	7	12	10	10	10
Total WCCPD Fund:		7	12	10	10	10

Dept#	Garbage Fund	FY 20-21 Count	FY 21-22 Count	FY 22-23 Count	FY23-24 Count	FY24-25 Count
02-500	Garbage	1	1	1	1	1
Total Garbage Fund:		1	1	1	1	1

Dept#	Contract / Seasonal	FY 20-21 Count	FY 21-22 Count	FY 22-23 Count	FY23-24 Count	FY24-25 Count
01-514	City Attorney	0.5	0.5	0.5	0.5	0.5
01-514	IT Support	0.5	0.5	0.5	0.5	0.5
01-501	Fire Inspector	0.5	0.5	0.5	0.5	0.5
01-501	Building Inspector	0.5	0.5	0.5	0.5	0.5
01-514	Food Inspector	0.5	0.5	0.5	0.5	0.5
01-508	Senior Judge	0.5	0.5	0.50	0.5	0.5
01-508	Presiding Judge	0	0	0.5	0.5	0.5
01-508	Associate Judge	0	0	0.5	0.5	0.5
01-508	Prosecutor	0.5	0.5	0.5	0.5	0.5
01-527	Postal Clerk (S)*	0.5	0.5	0.5	0.5	0.5
01-526	Pool Manager (S)*	1	1	0	0	1.0
01-526	Pool Supervisor (S)*	2	2	0	0	2.0
01-526	Lifeguard (S)*	16	16	0	0	16.0
Total Contract/Seasonal		23	23	5	5	24

*(S) Seasonal position



City of Windcrest Personnel Summary FY 2024-2025 - Detailed

Attachment 1-2

Budget and plan for Municipal Services

Ordinance 2023____(O)

Personnel Summary

Department	Positions (General Fund)	Service Grade	FY 24 - 25 Count
01-525	City Manager	77	1
	Total City manager		1
01-504	Civic Center and Events Specialist	17	0.5
	Total Special Services		0.5
01-501	City Secretary	46	1
01-501	Asst. City Secretary	32	1
01-501	Marketing Communication Specialist	20	1
01-501	Administrative Clerk	12	0.5
01-501	Permit Clerk	16	1
	Total Administration		4.5
01-527	Postal Clerk	12	1
	Total Post Office		1
01-508	Assitant Court Administrator	35	1
01-508	Court Clerk	15	1
01-508	Deputy Clerk	16	1
01-508	Warrant Clerk	15	1
	Total Municipal Court		4
01-502	Police Chief	63	1
01-502	Lietenant	43	2
01-502	Command Sergeant	41	1
01-502	Sergeant	36	4
01-502	Corporal	31	3
01-502	Patrol Officer	26	11
01-502	Dispatcher/Communications Supervisor	22	1
01-502	Property and Evidence Technician	22	1
01-502	Dispatcher	17	2
01-502	Executive Assistant	17	1
01-502	Records Clerk	15	1
	Total Police Department		28
01-519	Code Enforcement Agent (Civilian)	17	1
	Total Code Enforcement		1
01-517	Animal Control Officer	11	2
	Total Animal Control		2
01-503	Fire Chief	63	1
01-503	Assistant Fire Chief	38	1
01-503	Fire Inspector/Investegator	53	1
01-503	Administrative Assistant II	14	1
01-503	Firefighter	6	9
	Total Fire Department		13
01-516	Public Works Director	44	1
01-516	Public Works Tech IV	18	1
01-516	Public Works Tech III	16	2
01-516	Public Works Tech II	14	2
01-516	Public Works Tech I	12	3
	Total Public Works		13
01-511	Public Works Tech IV	18	1
01-511	Public Works Tech III	14	1



01-511	Public Works Tech I	12	1
	Total Civic Center		3
01-507	Fleet Mechanic	23	1
	Total Fleet Division		1
01-520	Municipal Finance Officer	53	1
01-520	Accountant I	30	1
01-520	Accountant I/AP	30	1
01-520	Accountant I/HR	30	1
	Total Finance Department		4
	Total General Fund		72

Dept. #	Positions (WCCPD Fund)	Service Grade	FY 24-25 Count
18-500	Support Section Director	31	1
18-500	Sergeant	36	1
18-500	Patrol Officer	26	4
18-500	Corporal	31	1
18-500	Dispatcher	17	3
	Total WCCPD		10

Dept #	Position (Garbage Fund)	Service Grade	FY 24-25 Count
02-500	Utility Clerk	18	1
	Total Garbage Fund		1

Total Position Count (GF, WCCPD, Garbage Fund) 83

Dept #	Contract Employee/Seasonal	FY 24-25
01-514	City Attorney	0.5
01-514	IT Support	0.5
01-501	Fire inspector	0.5
01-501	Building inspector	0.5
01-514	Food Inspector	0.5
01-508	Senior Judge	0.5
01-508	Presiding Judge	0.5
01-508	Associate Judge	0.5
01-508	Prosecutor	0.5
01-526	Pool Manager/Lifeguard (seasonal)	1
01-526	Pool Supervisor/Lifeguard (seasonal)	2
01-526	Lifeguard (seasonal)	16
01-527	Postal Clerk (seasonal)	0.5
	Total Contract Employees/Seasonal	24

Total Employees for the City of Windcrest (Less Contract/Seasonal/EDC) 83



Master Plan 1-2 December 2023-2030																					Budget and Plan for Municipal Services (Fiscal Year 2022-2023)																					Personnel Summary Grid and Pay Rate Table (€50/hr)																						
Grantee profile	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Grantee profile	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20																							
51 Hourly Monthly Annual	10.00 6,460.33 14,280.12 168,979.07	62.67 4,043.15 14,295.52 171,950.98	64.12 4,163.75 14,308.12 172,950.98	66.01 4,300.67 14,326.26 173,950.98	67.71 4,441.25 14,345.45 174,950.98	69.48 4,586.25 14,365.45 175,950.98	71.27 4,735.25 14,386.26 176,950.98	73.06 4,888.25 14,407.71 177,950.98	74.86 5,045.25 14,429.45 178,950.98	76.67 5,206.25 14,451.45 179,950.98	78.48 5,371.25 14,473.71 180,950.98	80.29 5,540.25 14,496.26 181,950.98	82.10 5,713.25 14,519.45 182,950.98	83.91 5,890.25 14,543.26 183,950.98	85.72 6,071.25 14,567.26 184,950.98	87.53 6,256.25 14,591.45 185,950.98	89.34 6,445.25 14,615.71 186,950.98	91.15 6,638.25 14,640.26 187,950.98	92.96 6,835.25 14,665.26 188,950.98	94.77 7,036.25 14,690.45 189,950.98	96.58 7,241.25 14,715.71 190,950.98	52 Hourly Monthly Annual	11.00 7,160.33 15,800.12 190,979.07	65.67 4,243.15 15,815.52 191,979.07	67.12 4,363.75 15,830.12 192,979.07	68.57 4,484.67 15,845.26 193,979.07	70.02 4,605.25 15,860.45 194,979.07	71.47 4,726.25 15,875.45 195,979.07	72.92 4,847.25 15,890.71 196,979.07	74.37 4,968.25 15,905.71 197,979.07	75.82 5,089.25 15,920.71 198,979.07	77.27 5,210.25 15,935.71 199,979.07	78.72 5,331.25 15,950.71 200,979.07	80.17 5,452.25 15,965.71 201,979.07	81.62 5,573.25 15,980.71 202,979.07	83.07 5,694.25 15,995.71 203,979.07	84.52 5,815.25 16,010.71 204,979.07	85.97 5,936.25 16,025.71 205,979.07	87.42 6,057.25 16,040.71 206,979.07	88.87 6,178.25 16,055.71 207,979.07	90.32 6,299.25 16,070.71 208,979.07	91.77 6,420.25 16,085.71 209,979.07																						
53 Hourly Monthly Annual	12.00 8,260.33 17,400.12 210,979.07	68.67 4,343.15 17,415.52 211,979.07	70.12 4,463.75 17,430.12 212,979.07	71.57 4,584.67 17,445.26 213,979.07	73.02 4,705.25 17,460.45 214,979.07	74.47 4,826.25 17,475.45 215,979.07	75.92 4,947.25 17,490.71 216,979.07	77.37 5,068.25 17,505.71 217,979.07	78.82 5,189.25 17,520.71 218,979.07	80.27 5,310.25 17,535.71 219,979.07	81.72 5,431.25 17,550.71 220,979.07	83.17 5,552.25 17,565.71 221,979.07	84.62 5,673.25 17,580.71 222,979.07	86.07 5,794.25 17,595.71 223,979.07	87.52 5,915.25 17,610.71 224,979.07	88.97 6,036.25 17,625.71 225,979.07	90.42 6,157.25 17,640.71 226,979.07	91.87 6,278.25 17,655.71 227,979.07	93.32 6,399.25 17,670.71 228,979.07	94.77 6,520.25 17,685.71 229,979.07	54 Hourly Monthly Annual	13.00 9,360.33 19,000.12 230,979.07	71.67 4,443.15 19,015.52 231,979.07	73.12 4,563.75 19,030.12 232,979.07	74.57 4,684.67 19,045.26 233,979.07	76.02 4,805.25 19,060.45 234,979.07	77.47 4,926.25 19,075.45 235,979.07	78.92 5,047.25 19,090.71 236,979.07	80.37 5,168.25 19,105.71 237,979.07	81.82 5,289.25 19,120.71 238,979.07	83.27 5,409.25 19,135.71 239,979.07	84.72 5,530.25 19,150.71 240,979.07	86.17 5,651.25 19,165.71 241,979.07	87.62 5,772.25 19,180.71 242,979.07	89.07 5,893.25 19,195.71 243,979.07	90.52 6,014.25 19,210.71 244,979.07	91.97 6,135.25 19,225.71 245,979.07	93.42 6,256.25 19,240.71 246,979.07	94.87 6,377.25 19,255.71 247,979.07	96.32 6,498.25 19,270.71 248,979.07	97.77 6,619.25 19,285.71 249,979.07																							
55 Hourly Monthly Annual	14.00 10,460.33 20,600.12 250,979.07	74.67 4,543.15 20,615.52 251,979.07	76.12 4,663.75 20,630.12 252,979.07	77.57 4,784.67 20,645.26 253,979.07	79.02 4,905.25 20,660.45 254,979.07	80.47 5,026.25 20,675.45 255,979.07	81.92 5,147.25 20,690.71 256,979.07	83.37 5,268.25 20,705.71 257,979.07	84.82 5,389.25 20,720.71 258,979.07	86.27 5,509.25 20,735.71 259,979.07	87.72 5,630.25 20,750.71 260,979.07	89.17 5,751.25 20,765.71 261,979.07	90.62 5,872.25 20,780.71 262,979.07	92.07 5,993.25 20,795.71 263,979.07	93.52 6,114.25 20,810.71 264,979.07	94.97 6,235.25 20,825.71 265,979.07	96.42 6,356.25 20,840.71 266,979.07	97.87 6,477.25 20,855.71 267,979.07	99.32 6,598.25 20,870.71 268,979.07	100.77 6,719.25 20,885.71 269,979.07	56 Hourly Monthly Annual	15.00 11,560.33 22,200.12 270,979.07	77.67 4,643.15 22,215.52 271,979.07	79.12 4,763.75 22,230.12 272,979.07	80.57 4,884.67 22,245.26 273,979.07	82.02 5,005.25 22,260.45 274,979.07	83.47 5,126.25 22,275.45 275,979.07	84.92 5,247.25 22,290.71 276,979.07	86.37 5,368.25 22,305.71 277,979.07	87.82 5,489.25 22,320.71 278,979.07	89.27 5,609.25 22,335.71 279,979.07	90.72 5,730.25 22,350.71 280,979.07	92.17 5,851.25 22,365.71 281,979.07	93.62 5,972.25 22,380.71 282,979.07	95.07 6,093.25 22,395.71 283,979.07	96.52 6,214.25 22,410.71 284,979.07	97.97 6,335.25 22,425.71 285,979.07	99.42 6,456.25 22,440.71 286,979.07	100.87 6,577.25 22,455.71 287,979.07	102.32 6,698.25 22,470.71 288,979.07	103.77 6,819.25 22,485.71 289,979.07																							
57 Hourly Monthly Annual	16.00 12,660.33 23,800.12 290,979.07	80.67 4,743.15 23,815.52 291,979.07	82.12 4,863.75 23,830.12 292,979.07	83.57 4,984.67 23,845.26 293,979.07	85.02 5,105.25 23,860.45 294,979.07	86.47 5,226.25 23,875.45 295,979.07	87.92 5,347.25 23,890.71 296,979.07	89.37 5,468.25 23,905.71 297,979.07	90.82 5,589.25 23,920.71 298,979.07	92.27 5,709.25 23,935.71 299,979.07	93.72 5,830.25 23,950.71 300,979.07	95.17 5,951.25 23,965.71 301,979.07	96.62 6,072.25 23,980.71 302,979.07	98.07 6,193.25 23,995.71 303,979.07	99.52 6,314.25 24,010.71 304,979.07	100.97 6,435.25 24,025.71 305,979.07	102.42 6,556.25 24,040.71 306,979.07	103.87 6,677.25 24,055.71 307,979.07	105.32 6,798.25 24,070.71 308,979.07	106.77 6,919.25 24,085.71 309,979.07	58 Hourly Monthly Annual	17.00 13,760.33 25,400.12 310,979.07	83.67 4,843.15 25,415.52 311,979.07	85.12 4,963.75 25,430.12 312,979.07	86.57 5,084.67 25,445.26 313,979.07	88.02 5,205.25 25,460.45 314,979.07	89.47 5,326.25 25,475.45 315,979.07	90.92 5,447.25 25,490.71 316,979.07	92.37 5,568.25 25,505.71 317,979.07	93.82 5,689.25 25,520.71 318,979.07	95.27 5,809.25 25,535.71 319,979.07	96.72 5,930.25 25,550.71 320,979.07	98.17 6,051.25 25,565.71 321,979.07	99.62 6,172.25 25,580.71 322,979.07	101.07 6,293.25 25,595.71 323,979.07	102.52 6,414.25 25,610.71 324,979.07	103.97 6,535.25 25,625.71 325,979.07	105.42 6,656.25 25,640.71 326,979.07	106.87 6,777.25 25,655.71 327,979.07	108.32 6,898.25 25,670.71 328,979.07	109.77 7,019.25 25,685.71 329,979.07	111.22 7,140.25 25,700.71 330,979.07	112.67 7,261.25 25,715.71 331,979.07																					
59 Hourly Monthly Annual	18.00 14,860.33 27,000.12 330,979.07	86.67 4,943.15 27,015.52 331,979.07	88.12 5,063.75 27,030.12 332,979.07	89.57 5,184.67 27,045.26 333,979.07	91.02 5,305.25 27,060.45 334,979.07	92.47 5,426.25 27,075.45 335,979.07	93.92 5,547.25 27,090.71 336,979.07	95.37 5,668.25 27,105.71 337,979.07	96.82 5,789.25 27,120.71 338,979.07	98.27 5,909.25 27,135.71 339,979.07	99.72 6,030.25 27,150.71 340,979.07	101.17 6,151.25 27,165.71 341,979.07	102.62 6,272.25 27,180.71 342,979.07	104.07 6,393.25 27,195.71 343,979.07	105.52 6,514.25 27,210.71 344,979.07	106.97 6,635.25 27,225.71 345,979.07	108.42 6,756.25 27,240.71 346,979.07	109.87 6,877.25 27,255.71 347,979.07	111.32 6,998.25 27,270.71 348,979.07	112.77 7,119.25 27,285.71 349,979.07	60 Hourly Monthly Annual	19.00 15,960.33 28,600.12 350,979.07	89.67 5,043.15 28,615.52 351,979.07	91.12 5,163.75 28,630.12 352,979.07	92.57 5,284.67 28,645.26 353,979.07	94.02 5,405.25 28,660.45 354,979.07	95.47 5,526.25 28,675.45 355,979.07	96.92 5,647.25 28,690.71 356,979.07	98.37 5,768.25 28,705.71 357,979.07	99.82 5,889.25 28,720.71 358,979.07	101.27 6,009.25 28,735.71 359,979.07	102.72 6,130.25 28,750.71 360,979.07	104.17 6,251.25 28,765.71 361,979.07	105.62 6,372.25 28,780.71 362,979.07	107.07 6,493.25 28,795.71 363,979.07	108.52 6,614.25 28,810.71 364,979.07	109.97 6,735.25 28,825.71 365,979.07	111.42 6,856.25 28,840.71 366,979.07	112.87 6,977.25 28,855.71 367,979.07	114.32 7,098.25 28,870.71 368,979.07	115.77 7,219.25 28,885.71 369,979.07	117.22 7,340.25 28,900.71 370,979.07	118.67 7,461.25 28,915.71 371,979.07	120.12 7,582.25 28,930.71 372,979.07	121.57 7,703.25 28,945.71 373,979.07																			
61 Hourly Monthly Annual	20.00 17,060.33 30,200.12 370,979.07	92.67 5,143.15 30,215.52 371,979.07	94.12 5,263.75 30,230.12 372,979.07	95.57 5,384.67 30,245.26 373,979.07	97.02 5,505.25 30,260.45 374,979.07	98.47 5,626.25 30,275.45 375,979.07	99.92 5,747.25 30,290.71 376,979.07	101.37 5,868.25 30,305.71 377,979.07	102.82 5,989.25 30,320.71 378,979.07	104.27 6,109.25 30,335.71 379,979.07	105.72 6,230.25 30,350.71 380,979.07	107.17 6,351.25 30,365.71 381,979.07	108.62 6,472.25 30,380.71 382,979.07	110.07 6,593.25 30,395.71 383,979.07	111.52 6,714.25 30,410.71 384,979.07	112.97 6,835.25 30,425.71 385,979.07	114.42 6,956.25 30,440.71 386,979.07	115.87 7,077.25 30,455.71 387,979.07	117.32 7,198.25 30,470.71 388,979.07	118.77 7,319.25 30,485.71 389,979.07	62 Hourly Monthly Annual	21.00 18,160.33 31,800.12 390,979.07	95.67 5,243.15 31,815.52 391,979.07	97.12 5,363.75 31,830.12 392,979.07	98.57 5,484.67 31,845.26 393,979.07	100.02 5,605.25 31,860.45 394,979.07	101.47 5,726.25 31,875.45 395,979.07	102.92 5,847.25 31,890.71 396,979.07	104.37 5,968.25 31,905.71 397,979.07	105.82 6,089.25 31,920.71 398,979.07	107.27 6,209.25 31,935.71 399,979.07	108.72 6,330.25 31,950.71 400,979.07	110.17 6,451.25 31,965.71 401,979.07	111.62 6,572.25 31,980.71 402,979.07	113.07 6,693.25 31,995.71 403,979.07	114.52 6,814.25 32,010.71 404,979.07	115.97 6,935.25 32,025.71 405,979.07	117.42 7,056.25 32,040.71 406,979.07	118.87 7,177.25 32,055.71 407,979.07	120.32 7,298.25 32,070.71 408,979.07	121.77 7,419.25 32,085.71 409,979.07	123.22 7,540.25 32,100.71 410,979.07	124.67 7,661.25 32,115.71 411,979.07	126.12 7,782.25 32,130.71 412,979.07	127.57 7,903.25 32,145.71 413,979.07	129.02 8,024.25 32,160.71 414,979.07	130.47 8,145.25 32,175.71 415,979.07	131.92 8,266.25 32,190.71 416,979.07	133.37 8,387.25 32,205.71 417,979.07	134.82 8,508.25 32,220.71 418,979.07	136.27 8,629.25 32,235.71 419,979.07	137.72 8,750.25 32,250.71 420,979.07	139.17 8,871.25 32,265.71 421,979.07	140.62 8,992.25 32,280.71 422,979.07	142.07 9,113.25 32,295.71 423,979.07	143.52 9,234.25 32,310.71 424,979.07	144.97 9,355.25 32,325.71 425,979.07	146.42 9,476.25 32,340.71 426,979.07	147.87 9,597.25 32,355.71 427,979.07	149.32 9,718.25 32,370.71 428,979.07	150.77 9,839.25 32,385.71 429,979.07	152.22 9,960.25 32,400.71 430,979.07	153.67 10,081.25 32,415.71 431,979.07	155.12 10,202.25 32,430.71 432,979.07

Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (+6%)

Windcrest | Budget Book Fiscal Year 2024-2025

Attachment 1-2
 October 2023 (110)

Budget and Plan for Municipal Services Fiscal Year 2025-2025
 Personnel Summary Grade and Pay Rate Table (4/9/24)

Service grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	
40	Hourly Monthly Annually	38.12 8,575.99 103,711.89	40.11 9,008.59 108,103.11	41.41 9,208.76 110,503.35	43.11 9,410.53 112,524.64	44.17 9,587.22 114,846.86	45.17 9,763.97 117,190.17	46.17 9,940.72 119,535.48	47.17 10,117.47 121,880.79	48.17 10,294.22 124,226.10	49.17 10,470.97 126,571.41	50.17 10,647.72 128,916.72	51.17 10,824.47 131,262.03	52.17 11,001.22 133,607.34	53.17 11,177.97 135,952.65	54.17 11,354.72 138,297.96	55.17 11,531.47 140,643.27	56.17 11,708.22 142,988.58	57.17 11,884.97 145,333.89	58.17 12,061.72 147,679.20	59.17 12,238.47 150,024.51
41	Hourly Monthly Annually	40.11 9,008.59 108,103.11	42.10 9,208.76 110,503.35	43.40 9,410.53 112,524.64	45.10 9,612.30 114,546.95	46.10 9,788.55 116,590.56	47.10 9,964.80 118,634.17	48.10 10,141.05 120,677.78	49.10 10,317.30 122,721.39	50.10 10,493.55 124,765.00	51.10 10,669.80 126,808.61	52.10 10,846.05 128,852.22	53.10 11,022.30 130,895.83	54.10 11,198.55 132,939.44	55.10 11,374.80 135,033.05	56.10 11,551.05 137,126.66	57.10 11,727.30 139,220.27	58.10 11,903.55 141,313.88	59.10 12,079.80 143,407.49	60.10 12,256.05 145,501.10	
42	Hourly Monthly Annually	42.10 9,208.76 110,503.35	44.09 9,410.53 112,524.64	45.39 9,612.30 114,546.95	47.09 9,814.07 116,590.56	48.09 9,990.32 118,634.17	49.09 10,166.57 120,677.78	50.09 10,342.82 122,721.39	51.09 10,519.07 124,765.00	52.09 10,695.32 126,808.61	53.09 10,871.57 128,852.22	54.09 11,047.82 130,895.83	55.09 11,224.07 132,939.44	56.09 11,400.32 135,033.05	57.09 11,576.57 137,126.66	58.09 11,752.82 139,220.27	59.09 11,929.07 141,313.88	60.09 12,105.32 143,407.49	61.09 12,281.57 145,501.10	62.09 12,457.82 147,594.71	
43	Hourly Monthly Annually	44.09 9,410.53 112,524.64	46.08 9,612.30 114,546.95	47.38 9,814.07 116,590.56	49.08 10,015.80 118,634.17	50.08 10,192.05 120,677.78	51.08 10,368.30 122,721.39	52.08 10,544.55 124,765.00	53.08 10,720.80 126,808.61	54.08 10,897.05 128,852.22	55.08 11,073.30 130,895.83	56.08 11,249.55 132,939.44	57.08 11,425.80 135,033.05	58.08 11,602.05 137,126.66	59.08 11,778.30 139,220.27	60.08 11,954.55 141,313.88	61.08 12,130.80 143,407.49	62.08 12,307.05 145,501.10	63.08 12,483.30 147,594.71	64.08 12,659.55 149,781.93	
44	Hourly Monthly Annually	46.08 9,612.30 114,546.95	48.07 9,814.07 116,590.56	49.37 10,015.80 118,634.17	51.07 10,217.53 120,677.78	52.07 10,393.78 122,721.39	53.07 10,569.53 124,765.00	54.07 10,745.78 126,808.61	55.07 10,922.03 128,852.22	56.07 11,098.28 130,895.83	57.07 11,274.53 132,939.44	58.07 11,450.78 135,033.05	59.07 11,627.03 137,126.66	60.07 11,803.28 139,220.27	61.07 11,979.53 141,313.88	62.07 12,155.78 143,407.49	63.07 12,332.03 145,501.10	64.07 12,508.28 147,594.71	65.07 12,684.53 149,781.93	66.07 12,860.78 151,969.15	
45	Hourly Monthly Annually	48.07 9,814.07 116,590.56	50.06 10,015.80 118,634.17	51.36 10,217.53 120,677.78	53.06 10,419.26 122,721.39	54.06 10,595.51 124,765.00	55.06 10,771.76 126,808.61	56.06 10,948.01 128,852.22	57.06 11,124.26 130,895.83	58.06 11,300.51 132,939.44	59.06 11,476.76 135,033.05	60.06 11,653.01 137,126.66	61.06 11,829.26 139,220.27	62.06 12,005.51 141,313.88	63.06 12,181.76 143,407.49	64.06 12,358.01 145,501.10	65.06 12,534.26 147,594.71	66.06 12,710.51 149,781.93	67.06 12,886.76 151,969.15	68.06 13,063.01 154,356.37	
46	Hourly Monthly Annually	50.06 10,015.80 118,634.17	52.05 10,217.53 120,677.78	53.35 10,419.26 122,721.39	55.05 10,621.00 124,765.00	56.05 10,797.25 126,808.61	57.05 10,973.50 128,852.22	58.05 11,149.75 130,895.83	59.05 11,326.00 132,939.44	60.05 11,502.25 135,033.05	61.05 11,678.50 137,126.66	62.05 11,854.75 139,220.27	63.05 12,031.00 141,313.88	64.05 12,207.25 143,407.49	65.05 12,383.50 145,501.10	66.05 12,559.75 147,594.71	67.05 12,736.00 149,781.93	68.05 12,912.25 151,969.15	69.05 13,088.50 154,356.37	70.05 13,264.75 156,741.59	
47	Hourly Monthly Annually	52.05 10,217.53 120,677.78	54.04 10,419.26 122,721.39	55.34 10,621.00 124,765.00	57.04 10,822.44 126,808.61	58.04 10,998.69 128,852.22	59.04 11,174.94 130,895.83	60.04 11,351.19 132,939.44	61.04 11,527.44 135,033.05	62.04 11,703.69 137,126.66	63.04 11,879.94 139,220.27	64.04 12,056.19 141,313.88	65.04 12,232.44 143,407.49	66.04 12,408.69 145,501.10	67.04 12,584.94 147,594.71	68.04 12,761.19 149,781.93	69.04 12,937.44 151,969.15	70.04 13,113.69 154,356.37	71.04 13,289.94 156,741.59	72.04 13,466.19 159,116.01	
48	Hourly Monthly Annually	54.04 10,419.26 122,721.39	56.03 10,621.00 124,765.00	57.33 10,822.44 126,808.61	59.03 11,023.88 128,852.22	60.03 11,200.13 130,895.83	61.03 11,376.38 132,939.44	62.03 11,552.63 135,033.05	63.03 11,728.88 137,126.66	64.03 11,905.13 139,220.27	65.03 12,081.38 141,313.88	66.03 12,257.63 143,407.49	67.03 12,433.88 145,501.10	68.03 12,610.13 147,594.71	69.03 12,786.38 149,781.93	70.03 12,962.63 151,969.15	71.03 13,138.88 154,356.37	72.03 13,315.13 156,741.59	73.03 13,491.38 159,116.01	74.03 13,667.63 161,881.43	
49	Hourly Monthly Annually	56.03 10,621.00 124,765.00	58.02 10,822.44 126,808.61	59.32 11,023.88 128,852.22	61.02 11,225.32 130,895.83	62.02 11,401.57 132,939.44	63.02 11,577.82 135,033.05	64.02 11,754.07 137,126.66	65.02 11,930.32 139,220.27	66.02 12,106.57 141,313.88	67.02 12,282.82 143,407.49	68.02 12,459.07 145,501.10	69.02 12,635.32 147,594.71	70.02 12,811.57 149,781.93	71.02 12,987.82 151,969.15	72.02 13,164.07 154,356.37	73.02 13,340.32 156,741.59	74.02 13,516.57 159,116.01	75.02 13,692.82 161,881.43	76.02 13,869.07 164,636.85	
50	Hourly Monthly Annually	58.02 10,822.44 126,808.61	60.01 11,023.88 128,852.22	61.31 11,225.32 130,895.83	63.01 11,426.76 132,939.44	64.01 11,602.01 135,033.05	65.01 11,778.26 137,126.66	66.01 11,954.51 139,220.27	67.01 12,130.76 141,313.88	68.01 12,307.01 143,407.49	69.01 12,483.26 145,501.10	70.01 12,659.51 147,594.71	71.01 12,835.76 149,781.93	72.01 13,012.01 151,969.15	73.01 13,188.26 154,356.37	74.01 13,364.51 156,741.59	75.01 13,540.76 159,116.01	76.01 13,717.01 161,881.43	77.01 13,893.26 164,636.85	78.01 14,069.51 167,392.27	
51	Hourly Monthly Annually	60.01 11,023.88 128,852.22	62.00 11,225.32 130,895.83	63.30 11,426.76 132,939.44	65.00 11,629.64 135,033.05	66.00 11,805.89 137,126.66	67.00 11,982.14 139,220.27	68.00 12,158.39 141,313.88	69.00 12,334.64 143,407.49	70.00 12,510.89 145,501.10	71.00 12,687.14 147,594.71	72.00 12,863.39 149,781.93	73.00 13,039.64 151,969.15	74.00 13,215.89 154,356.37	75.00 13,392.14 156,741.59	76.00 13,568.39 159,116.01	77.00 13,744.64 161,881.43	78.00 13,920.89 164,636.85	79.00 14,097.14 167,392.27	80.00 14,273.39 170,147.69	
52	Hourly Monthly Annually	62.00 11,225.32 130,895.83	64.00 11,426.76 132,939.44	65.30 11,629.64 135,033.05	67.00 11,832.52 137,126.66	68.00 12,008.77 139,220.27	69.00 12,185.02 141,313.88	70.00 12,361.27 143,407.49	71.00 12,537.52 145,501.10	72.00 12,713.77 147,594.71	73.00 12,890.02 149,781.93	74.00 13,066.27 151,969.15	75.00 13,242.52 154,356.37	76.00 13,418.77 156,741.59	77.00 13,595.02 159,116.01	78.00 13,771.27 161,881.43	79.00 13,947.52 164,636.85	80.00 14,123.77 167,392.27	81.00 14,300.02 170,147.69	82.00 14,476.27 172,903.11	
53	Hourly Monthly Annually	64.00 11,426.76 132,939.44	66.00 11,629.64 135,033.05	67.30 11,832.52 137,126.66	69.00 12,035.40 139,220.27	70.00 12,211.65 141,313.88	71.00 12,387.90 143,407.49	72.00 12,564.15 145,501.10	73.00 12,740.40 147,594.71	74.00 12,916.65 149,781.93	75.00 13,092.90 151,969.15	76.00 13,269.15 154,356.37	77.00 13,445.40 156,741.59	78.00 13,621.65 159,116.01	79.00 13,797.90 161,881.43	80.00 13,974.15 164,636.85	81.00 14,150.40 167,392.27	82.00 14,326.65 170,147.69	83.00 14,502.90 172,903.11	84.00 14,679.15 175,453.53	
54	Hourly Monthly Annually	66.00 11,629.64 135,033.05	68.00 11,832.52 137,126.66	69.30 12,035.40 139,220.27	71.00 12,238.28 141,313.88	72.00 12,414.53 143,407.49	73.00 12,590.78 145,501.10	74.00 12,767.03 147,594.71	75.00 12,943.28 149,781.93	76.00 13,119.53 151,969.15	77.00 13,295.78 154,356.37	78.00 13,472.03 156,741.59	79.00 13,648.28 159,116.01	80.00 13,824.53 161,881.43	81.00 13,999.78 164,636.85	82.00 14,176.03 167,392.27	83.00 14,352.28 170,147.69	84.00 14,528.53 172,903.11	85.00 14,704.78 175,453.53	86.00 14,881.03 178,008.95	
55	Hourly Monthly Annually	68.00 11,832.52 137,126.66	70.00 12,035.40 139,220.27	71.30 12,238.28 141,313.88	73.00 12,441.16 143,407.49	74.00 12,617.41 145,501.10	75.00 12,793.66 147,594.71	76.00 12,969.91 149,781.93	77.00 13,146.16 151,969.15	78.00 13,322.41 154,356.37	79.00 13,498.66 156,741.59	80.00 13,674.91 159,116.01	81.00 13,851.16 161,881.43	82.00 14,027.41 164,636.85	83.00 14,203.66 167,392.27	84.00 14,379.91 170,147.69	85.00 14,556.16 172,903.11	86.00 14,732.41 175,453.53	87.00 14,908.66 178,008.95	88.00 15,084.91 180,514.39	
56	Hourly Monthly Annually	70.00 12,035.40 139,220.27	72.00 12,238.28 141,313.88	73.30 12,441.16 143,407.49	75.00 12,643.92 145,501.10	76.00 12,820.17 147,594.71	77.00 12,996.42 149,781.93	78.00 13,172.67 151,969.15	79.00 13,348.92 154,356.37	80.00 13,525.17 156,741.59	81.00 13,701.42 159,116.01	82.00 13,877.67 161,881.43	83.00 14,053.92 164,636.85	84.00 14,230.17 167,392.27	85.00 14,406.42 170,147.69	86.00 14,582.67 172,903.11	87.00 14,758.92 175,453.53	88.00 14,935.17 178,008.95	89.00 15,111.42 180,514.39	90.00 15,287.67 183,019.83	
57	Hourly Monthly Annually	72.00 12,238.28 141,313.88	74.00 12,441.16 143,407.49	75.30 12,643.92 145,501.10	77.00 12,846.68 147,594.71	78.00 13,022.93 149,781.93	79.00 13,199.18 151,969.15	80.00 13,375.43 154,356.37	81.00 13,551.68 156,741.59	82.00 13,727.93 159,116.01	83.00 13,904.18 161,881.43	84.00 14,080.43 164,636.85	85.00 14,256.68 167,392.27	86.00 14,432.93 170,147.69	87.00 14,609.18 172,903.11	88.00 14,785.43 175,453.53	89.00 14,961.68 178,008.95	90.00 15,137.93 180,514.39	91.00 15,314.18 183,019.83	92.00 15,490.43 185,530.67	
58	Hourly Monthly Annually	74.00 12,441.16 143,407.49	76.00 12,643.92 145,501.10	77.30 12,846.68 147,594.71	79.00 13,049.40 149,781.93	80.00 13,225.65 151,969.15	81.00 13,401.90 154,356.37	82.00 13,578.15 156,741.59	83.												

Attachment 1-2
Ordinance 2023-011(0)

Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (+6%)

[illegible]

Attachment 1-2
Ordinance 2023-0110

Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (65%)

Service grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	
36	Hourly Monthly Annual	30.54 2,442.35 5,791.72	31.15 2,492.80 5,791.72	31.77 2,543.97 5,791.72	32.41 2,595.60 5,791.72	33.06 2,648.46 5,791.72	33.72 2,703.50 5,791.72	34.39 2,759.50 5,791.72	35.08 2,816.50 5,791.72	35.78 2,874.50 5,791.72	36.50 2,933.50 5,791.72	37.23 2,993.50 5,791.72	37.97 3,054.50 5,791.72	38.71 3,116.50 5,791.72	39.46 3,179.50 5,791.72	40.21 3,243.50 5,791.72	40.97 3,308.50 5,791.72	41.74 3,374.50 5,791.72	42.51 3,441.50 5,791.72	43.29 3,509.50 5,791.72	44.07 3,578.50 5,791.72
35	Hourly Monthly Annual	29.00 2,368.30 5,791.72	29.61 2,419.30 5,791.72	30.23 2,471.30 5,791.72	30.86 2,523.30 5,791.72	31.50 2,576.30 5,791.72	32.14 2,630.30 5,791.72	32.79 2,685.30 5,791.72	33.44 2,740.30 5,791.72	34.10 2,796.30 5,791.72	34.76 2,853.30 5,791.72	35.43 2,910.30 5,791.72	36.10 2,968.30 5,791.72	36.78 3,026.30 5,791.72	37.46 3,085.30 5,791.72	38.14 3,145.30 5,791.72	38.83 3,206.30 5,791.72	39.52 3,268.30 5,791.72	40.21 3,330.30 5,791.72	40.91 3,394.30 5,791.72	
34	Hourly Monthly Annual	28.11 2,284.30 5,791.72	28.72 2,335.30 5,791.72	29.34 2,387.30 5,791.72	29.96 2,440.30 5,791.72	30.59 2,494.30 5,791.72	31.22 2,549.30 5,791.72	31.86 2,605.30 5,791.72	32.50 2,662.30 5,791.72	33.15 2,719.30 5,791.72	33.80 2,777.30 5,791.72	34.45 2,836.30 5,791.72	35.11 2,896.30 5,791.72	35.77 2,957.30 5,791.72	36.43 3,018.30 5,791.72	37.10 3,081.30 5,791.72	37.77 3,145.30 5,791.72	38.44 3,210.30 5,791.72	39.12 3,276.30 5,791.72	39.80 3,343.30 5,791.72	
33	Hourly Monthly Annual	27.74 2,250.30 5,791.72	28.35 2,301.30 5,791.72	28.97 2,353.30 5,791.72	29.59 2,405.30 5,791.72	30.22 2,460.30 5,791.72	30.85 2,516.30 5,791.72	31.48 2,573.30 5,791.72	32.12 2,631.30 5,791.72	32.76 2,690.30 5,791.72	33.40 2,750.30 5,791.72	34.05 2,811.30 5,791.72	34.70 2,873.30 5,791.72	35.35 2,936.30 5,791.72	36.00 3,000.30 5,791.72	36.66 3,065.30 5,791.72	37.31 3,131.30 5,791.72	37.97 3,198.30 5,791.72	38.63 3,266.30 5,791.72	39.29 3,334.30 5,791.72	
32	Hourly Monthly Annual	26.17 2,095.30 5,791.72	26.78 2,146.30 5,791.72	27.39 2,198.30 5,791.72	28.00 2,251.30 5,791.72	28.62 2,305.30 5,791.72	29.24 2,360.30 5,791.72	29.86 2,416.30 5,791.72	30.49 2,473.30 5,791.72	31.12 2,531.30 5,791.72	31.75 2,590.30 5,791.72	32.38 2,650.30 5,791.72	33.02 2,711.30 5,791.72	33.65 2,773.30 5,791.72	34.29 2,836.30 5,791.72	34.93 2,901.30 5,791.72	35.57 2,967.30 5,791.72	36.21 3,034.30 5,791.72	36.85 3,108.30 5,791.72	37.49 3,184.30 5,791.72	
31	Hourly Monthly Annual	25.77 2,061.30 5,791.72	26.38 2,112.30 5,791.72	26.99 2,164.30 5,791.72	27.60 2,217.30 5,791.72	28.21 2,273.30 5,791.72	28.83 2,330.30 5,791.72	29.45 2,388.30 5,791.72	30.08 2,447.30 5,791.72	30.70 2,507.30 5,791.72	31.33 2,568.30 5,791.72	31.96 2,630.30 5,791.72	32.59 2,693.30 5,791.72	33.22 2,758.30 5,791.72	33.85 2,824.30 5,791.72	34.48 2,891.30 5,791.72	35.12 2,959.30 5,791.72	35.75 3,028.30 5,791.72	36.39 3,099.30 5,791.72	37.02 3,171.30 5,791.72	
30	Hourly Monthly Annual	25.00 2,000.30 5,791.72	25.61 2,051.30 5,791.72	26.22 2,103.30 5,791.72	26.83 2,156.30 5,791.72	27.44 2,211.30 5,791.72	28.05 2,267.30 5,791.72	28.66 2,324.30 5,791.72	29.27 2,382.30 5,791.72	29.88 2,441.30 5,791.72	30.49 2,501.30 5,791.72	31.10 2,562.30 5,791.72	31.71 2,624.30 5,791.72	32.32 2,687.30 5,791.72	32.93 2,751.30 5,791.72	33.54 2,819.30 5,791.72	34.15 2,884.30 5,791.72	34.76 2,950.30 5,791.72	35.37 3,018.30 5,791.72	35.98 3,088.30 5,791.72	
29	Hourly Monthly Annual	24.00 1,920.30 5,791.72	24.61 1,971.30 5,791.72	25.22 2,023.30 5,791.72	25.83 2,076.30 5,791.72	26.44 2,131.30 5,791.72	27.05 2,187.30 5,791.72	27.66 2,244.30 5,791.72	28.27 2,302.30 5,791.72	28.88 2,360.30 5,791.72	29.49 2,419.30 5,791.72	30.10 2,480.30 5,791.72	30.71 2,542.30 5,791.72	31.32 2,606.30 5,791.72	31.93 2,672.30 5,791.72	32.54 2,740.30 5,791.72	33.15 2,808.30 5,791.72	33.76 2,878.30 5,791.72	34.37 2,950.30 5,791.72	34.98 3,024.30 5,791.72	
28	Hourly Monthly Annual	23.00 1,840.30 5,791.72	23.61 1,891.30 5,791.72	24.22 1,943.30 5,791.72	24.83 1,996.30 5,791.72	25.44 2,051.30 5,791.72	26.05 2,107.30 5,791.72	26.66 2,164.30 5,791.72	27.27 2,222.30 5,791.72	27.88 2,281.30 5,791.72	28.49 2,341.30 5,791.72	29.10 2,402.30 5,791.72	29.71 2,464.30 5,791.72	30.32 2,527.30 5,791.72	30.93 2,592.30 5,791.72	31.54 2,659.30 5,791.72	32.15 2,728.30 5,791.72	32.76 2,800.30 5,791.72	33.37 2,882.30 5,791.72	33.98 2,966.30 5,791.72	
27	Hourly Monthly Annual	22.00 1,760.30 5,791.72	22.61 1,811.30 5,791.72	23.22 1,863.30 5,791.72	23.83 1,916.30 5,791.72	24.44 1,973.30 5,791.72	25.05 2,031.30 5,791.72	25.66 2,090.30 5,791.72	26.27 2,150.30 5,791.72	26.88 2,211.30 5,791.72	27.49 2,273.30 5,791.72	28.10 2,336.30 5,791.72	28.71 2,401.30 5,791.72	29.32 2,467.30 5,791.72	29.93 2,534.30 5,791.72	30.54 2,603.30 5,791.72	31.15 2,672.30 5,791.72	31.76 2,743.30 5,791.72	32.37 2,816.30 5,791.72	32.98 2,892.30 5,791.72	
26	Hourly Monthly Annual	21.00 1,680.30 5,791.72	21.61 1,731.30 5,791.72	22.22 1,783.30 5,791.72	22.83 1,836.30 5,791.72	23.44 1,893.30 5,791.72	24.05 1,951.30 5,791.72	24.66 2,010.30 5,791.72	25.27 2,071.30 5,791.72	25.88 2,133.30 5,791.72	26.49 2,196.30 5,791.72	27.10 2,261.30 5,791.72	27.71 2,328.30 5,791.72	28.32 2,396.30 5,791.72	28.93 2,468.30 5,791.72	29.54 2,542.30 5,791.72	30.15 2,620.30 5,791.72	30.76 2,698.30 5,791.72	31.37 2,780.30 5,791.72	31.98 2,866.30 5,791.72	
25	Hourly Monthly Annual	20.00 1,600.30 5,791.72	20.61 1,651.30 5,791.72	21.22 1,703.30 5,791.72	21.83 1,756.30 5,791.72	22.44 1,811.30 5,791.72	23.05 1,868.30 5,791.72	23.66 1,926.30 5,791.72	24.27 1,986.30 5,791.72	24.88 2,047.30 5,791.72	25.49 2,109.30 5,791.72	26.10 2,173.30 5,791.72	26.71 2,239.30 5,791.72	27.32 2,306.30 5,791.72	27.93 2,375.30 5,791.72	28.54 2,446.30 5,791.72	29.15 2,518.30 5,791.72	29.76 2,594.30 5,791.72	30.37 2,673.30 5,791.72	30.98 2,754.30 5,791.72	
24	Hourly Monthly Annual	19.00 1,520.30 5,791.72	19.61 1,571.30 5,791.72	20.22 1,623.30 5,791.72	20.83 1,676.30 5,791.72	21.44 1,731.30 5,791.72	22.05 1,788.30 5,791.72	22.66 1,846.30 5,791.72	23.27 1,905.30 5,791.72	23.88 1,966.30 5,791.72	24.49 2,028.30 5,791.72	25.10 2,091.30 5,791.72	25.71 2,155.30 5,791.72	26.32 2,220.30 5,791.72	26.93 2,286.30 5,791.72	27.54 2,354.30 5,791.72	28.15 2,429.30 5,791.72	28.76 2,506.30 5,791.72	29.37 2,585.30 5,791.72	29.98 2,668.30 5,791.72	
23	Hourly Monthly Annual	18.00 1,440.30 5,791.72	18.61 1,491.30 5,791.72	19.22 1,543.30 5,791.72	19.83 1,596.30 5,791.72	20.44 1,651.30 5,791.72	21.05 1,708.30 5,791.72	21.66 1,766.30 5,791.72	22.27 1,825.30 5,791.72	22.88 1,886.30 5,791.72	23.49 1,948.30 5,791.72	24.10 2,011.30 5,791.72	24.71 2,076.30 5,791.72	25.32 2,142.30 5,791.72	25.93 2,215.30 5,791.72	26.54 2,288.30 5,791.72	27.15 2,366.30 5,791.72	27.76 2,448.30 5,791.72	28.37 2,532.30 5,791.72	28.98 2,622.30 5,791.72	
22	Hourly Monthly Annual	17.00 1,360.30 5,791.72	17.61 1,411.30 5,791.72	18.22 1,463.30 5,791.72	18.83 1,516.30 5,791.72	19.44 1,573.30 5,791.72	20.05 1,631.30 5,791.72	20.66 1,690.30 5,791.72	21.27 1,750.30 5,791.72	21.88 1,811.30 5,791.72	22.49 1,873.30 5,791.72	23.10 1,936.30 5,791.72	23.71 2,001.30 5,791.72	24.32 2,068.30 5,791.72	24.93 2,137.30 5,791.72	25.54 2,209.30 5,791.72	26.15 2,282.30 5,791.72	26.76 2,360.30 5,791.72	27.37 2,443.30 5,791.72	27.98 2,528.30 5,791.72	
21	Hourly Monthly Annual	16.00 1,280.30 5,791.72	16.61 1,331.30 5,791.72	17.22 1,383.30 5,791.72	17.83 1,436.30 5,791.72	18.44 1,493.30 5,791.72	19.05 1,551.30 5,791.72	19.66 1,610.30 5,791.72	20.27 1,670.30 5,791.72	20.88 1,731.30 5,791.72	21.49 1,793.30 5,791.72	22.10 1,856.30 5,791.72	22.71 1,922.30 5,791.72	23.32 1,990.30 5,791.72	23.93 2,059.30 5,791.72	24.54 2,131.30 5,791.72	25.15 2,208.30 5,791.72	25.76 2,283.30 5,791.72	26.37 2,368.30 5,791.72	26.98 2,459.30 5,791.72	
20	Hourly Monthly Annual	15.00 1,200.30 5,791.72	15.61 1,251.30 5,791.72	16.22 1,303.30 5,791.72	16.83 1,356.30 5,791.72	17.44 1,411.30 5,791.72	18.05 1,468.30 5,791.72	18.66 1,526.30 5,791.72	19.27 1,586.30 5,791.72	19.88 1,647.30 5,791.72	20.49 1,709.30 5,791.72	21.10 1,774.30 5,791.72	21.71 1,841.30 5,791.72	22.32 1,909.30 5,791.72	22.93 1,980.30 5,791.72	23.54 2,053.30 5,791.72	24.15 2,129.30 5,791.72	24.76 2,210.30 5,791.72	25.37 2,298.30 5,791.72	25.98 2,386.30 5,791.72	
19	Hourly Monthly Annual	14.00 1,120.30 5,791.72	14.61 1,171.30 5,791.72	15.22 1,223.30 5,791.72	15.83 1,276.30 5,791.72	16.44 1,331.30 5,791.72	17.05 1,388.30 5,791.72	17.66 1,446.30 5,791.72	18.27 1,506.30 5,791.72	18.88 1,567.30 5,791.72	19.49 1,629.30 5,791.72	20.10 1,694.30 5,791.72	20.71 1,762.30 5,791.72	21.32 1,832.30 5,791.72	21.93 1,903.30 5,791.72	22.54 1,979.30 5,791.72	23.15 2,060.30 5,791.72	23.76 2,143.30 5,791.72	24.37 2,233.30 5,791.72	24.98 2,324.30 5,791.72	
18	Hourly Monthly Annual	13.00 1,040.30 5,791.72	13.61 1,091.30 5,791.72	14.22 1,143.30 5,791.72	14.83 1,196.30 5,791.72	15.44 1,253.30 5,791.72	16.05 1,311.30 5,791.72	16.66 1,370.30 5,791.72	17.27 1,430.30 5,791.72	17.88 1,491.30 5,791.72	18.49 1,553.30 5,791.72	19.10 1,618.30 5,791.72	19.71 1,687.30 5,791.72	20.32 1,758.30 5,791.72	20.93 1,830.30 5,791.72	21.54 1,907.30 5,791.72	22.15 1,982.30 5,791.72	22.76 2,064.30 5,791.72	23.37 2,148.30 5,791.72	23.98 2,240.30 5,791.72	
17	Hourly Monthly Annual	12.00 960.30 5,791.72	12.61 1,011.30 5,791.72	13.22 1,063.30 5,791.72	13.83 1,116.30 5,791.72	14.44 1,173.30 5,791.72	15.05 1,231.30 5,791.72	15.66 1,290.30 5,791.72	16.27 1,350.30 5,791.72	16.88 1,411.30 5,791.72	17.49 1,473.30 5,791.72	18.10 1,537.30 5,791.72	18.71 1,605.30 5,791.72	19.32 1,676.30 5,791.72	19.93 1,750.30 5,791.72	20.54 1,837.30 5,791.72	21.15 1,915.30 5,791.72	21.76 2,000.30 5,791.72	22.37 2,092.30 5,791.72	22.98 2,192.30 5,791.72	
16	Hourly Monthly Annual	11.00 880.30 5,791.72	11.61 931.30 5,791.72	12.22 983.30 5,791.72	12.83 1,036.30 5,791.72	13.44 1,093.30 5,791.72	14.05 1,151.30 5,791.72	14.66 1,210.30 5,791.72	15.27 1,270.30 5,791.72	15.88 1,331.30 5,791.72	16.4										



Budget and Plan for Municipal Services Fiscal Year 2022-2023
Personnel Summary Grade and Pay Rate Table (46%)

Grade/Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20
24																				
Hourly	31.14	31.41	31.68	31.95	32.22	32.49	32.76	33.03	33.30	33.57	33.84	34.11	34.38	34.65	34.92	35.19	35.46	35.73	36.00	36.27
Monthly	1,051.56	1,038.55	1,025.54	1,012.53	1,000.00	987.47	974.94	962.41	949.88	937.35	924.82	912.29	899.76	887.23	874.70	862.17	849.64	837.11	824.58	812.05
Annual	42,040.49	42,103.20	50,082.35	51,087.02	52,100.81	53,120.89	54,141.04	55,161.19	56,181.34	57,201.49	58,221.64	59,241.79	60,261.94	61,282.09	62,302.24	63,322.39	64,342.54	65,362.69	66,382.84	67,402.99
23																				
Hourly	31.09	31.15	31.61	31.67	32.13	32.60	33.07	33.54	34.01	34.48	34.95	35.42	35.89	36.36	36.83	37.30	37.77	38.24	38.71	39.18
Monthly	1,035.57	1,035.81	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62	1,068.62
Annual	42,348.77	42,348.77	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84	49,111.84
22																				
Hourly	31.24	32.69	33.14	33.60	34.07	34.53	35.00	35.47	35.94	36.41	36.88	37.35	37.82	38.29	38.76	39.23	39.70	40.17	40.64	41.11
Monthly	1,179.20	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84	1,014.84
Annual	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67	42,607.67
21																				
Hourly	31.81	32.33	32.70	33.15	33.61	34.07	34.53	34.99	35.45	35.91	36.37	36.83	37.29	37.75	38.21	38.67	39.13	39.59	40.05	40.51
Monthly	1,184.36	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09	1,070.09
Annual	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79	45,314.79
20																				
Hourly	31.29	31.41	32.34	32.70	33.15	33.61	34.07	34.53	34.99	35.45	35.91	36.37	36.83	37.29	37.75	38.21	38.67	39.13	39.59	40.05
Monthly	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28	1,170.28
Annual	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29	44,467.29
19																				
Hourly	30.95	31.17	31.80	32.23	32.66	33.10	33.53	33.97	34.40	34.84	35.28	35.71	36.15	36.58	37.02	37.45	37.89	38.32	38.76	39.19
Monthly	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07	1,020.07
Annual	43,573.84	44,449.50	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84	43,573.84
18																				
Hourly	30.53	30.94	31.80	32.16	32.52	32.87	33.23	33.58	33.94	34.30	34.65	35.01	35.36	35.72	36.07	36.43	36.78	37.14	37.49	37.85
Monthly	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55	1,044.55
Annual	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38	42,796.38
17																				
Hourly	30.10	30.56	30.98	31.40	31.82	32.24	32.66	33.08	33.50	33.92	34.34	34.76	35.18	35.60	36.02	36.44	36.86	37.28	37.70	38.12
Monthly	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20	1,003.20
Annual	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50	40,198.50
16																				
Hourly	29.70	30.15	30.56	30.97	31.39	31.81	32.23	32.65	33.07	33.49	33.91	34.33	34.75	35.17	35.59	36.01	36.43	36.85	37.27	37.69
Monthly	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04
Annual	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50	40,998.50
15																				
Hourly	29.36	29.74	30.14	30.54	30.95	31.37	31.78	32.19	32.60	33.01	33.42	33.83	34.24	34.65	35.06	35.47	35.88	36.29	36.70	37.11
Monthly	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04	1,300.04
Annual	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05	40,200.05
14																				
Hourly	28.97	29.35	29.73	30.13	30.53	30.94	31.36	31.76	32.17	32.57	32.98	33.39	33.80	34.21	34.62	35.03	35.44	35.85	36.26	36.67
Monthly	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48	1,311.48
Annual	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40	39,447.40
13																				
Hourly	28.61	28.99	29.37	29.75	30.15	30.55	30.95	31.36	31.76	32.17	32.57	32.98	33.39	33.80	34.21	34.62	35.03	35.44	35.85	36.26
Monthly	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09	1,490.09
Annual	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29	38,716.29



Attachment 1-2
Continued 2025-01-01

Budget and Plan for Municipal Services Fiscal Year 2025-2023
Personnel Summary Grade and Pay Rate Table (+6%)

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	
12	Hourly Monthly Annual	18.90 1,432.00 6,048.00	18.95 1,437.00 6,057.00	19.00 1,442.00 6,066.00	19.05 1,447.00 6,075.00	19.10 1,452.00 6,084.00	19.15 1,457.00 6,093.00	19.20 1,462.00 6,102.00	19.25 1,467.00 6,111.00	19.30 1,472.00 6,120.00	19.35 1,477.00 6,129.00	19.40 1,482.00 6,138.00	19.45 1,487.00 6,147.00	19.50 1,492.00 6,156.00	19.55 1,497.00 6,165.00	19.60 1,502.00 6,174.00	19.65 1,507.00 6,183.00	19.70 1,512.00 6,192.00	19.75 1,517.00 6,201.00	19.80 1,522.00 6,210.00
11	Hourly Monthly Annual	17.90 1,382.00 5,608.00	17.95 1,387.00 5,617.00	18.00 1,392.00 5,626.00	18.05 1,397.00 5,635.00	18.10 1,402.00 5,644.00	18.15 1,407.00 5,653.00	18.20 1,412.00 5,662.00	18.25 1,417.00 5,671.00	18.30 1,422.00 5,680.00	18.35 1,427.00 5,689.00	18.40 1,432.00 5,698.00	18.45 1,437.00 5,707.00	18.50 1,442.00 5,716.00	18.55 1,447.00 5,725.00	18.60 1,452.00 5,734.00	18.65 1,457.00 5,743.00	18.70 1,462.00 5,752.00	18.75 1,467.00 5,761.00	18.80 1,472.00 5,770.00
10	Hourly Monthly Annual	16.90 1,272.00 5,088.00	16.95 1,277.00 5,097.00	17.00 1,282.00 5,106.00	17.05 1,287.00 5,115.00	17.10 1,292.00 5,124.00	17.15 1,297.00 5,133.00	17.20 1,302.00 5,142.00	17.25 1,307.00 5,151.00	17.30 1,312.00 5,160.00	17.35 1,317.00 5,169.00	17.40 1,322.00 5,178.00	17.45 1,327.00 5,187.00	17.50 1,332.00 5,196.00	17.55 1,337.00 5,205.00	17.60 1,342.00 5,214.00	17.65 1,347.00 5,223.00	17.70 1,352.00 5,232.00	17.75 1,357.00 5,241.00	17.80 1,362.00 5,250.00
9	Hourly Monthly Annual	15.90 1,162.00 4,568.00	15.95 1,167.00 4,577.00	16.00 1,172.00 4,586.00	16.05 1,177.00 4,595.00	16.10 1,182.00 4,604.00	16.15 1,187.00 4,613.00	16.20 1,192.00 4,622.00	16.25 1,197.00 4,631.00	16.30 1,202.00 4,640.00	16.35 1,207.00 4,649.00	16.40 1,212.00 4,658.00	16.45 1,217.00 4,667.00	16.50 1,222.00 4,676.00	16.55 1,227.00 4,685.00	16.60 1,232.00 4,694.00	16.65 1,237.00 4,703.00	16.70 1,242.00 4,712.00	16.75 1,247.00 4,721.00	16.80 1,252.00 4,730.00
8	Hourly Monthly Annual	14.90 1,052.00 4,048.00	14.95 1,057.00 4,057.00	15.00 1,062.00 4,066.00	15.05 1,067.00 4,075.00	15.10 1,072.00 4,084.00	15.15 1,077.00 4,093.00	15.20 1,082.00 4,102.00	15.25 1,087.00 4,111.00	15.30 1,092.00 4,120.00	15.35 1,097.00 4,129.00	15.40 1,102.00 4,138.00	15.45 1,107.00 4,147.00	15.50 1,112.00 4,156.00	15.55 1,117.00 4,165.00	15.60 1,122.00 4,174.00	15.65 1,127.00 4,183.00	15.70 1,132.00 4,192.00	15.75 1,137.00 4,201.00	15.80 1,142.00 4,210.00
7	Hourly Monthly Annual	13.90 942.00 3,528.00	13.95 947.00 3,537.00	14.00 952.00 3,546.00	14.05 957.00 3,555.00	14.10 962.00 3,564.00	14.15 967.00 3,573.00	14.20 972.00 3,582.00	14.25 977.00 3,591.00	14.30 982.00 3,600.00	14.35 987.00 3,609.00	14.40 992.00 3,618.00	14.45 997.00 3,627.00	14.50 1,002.00 3,636.00	14.55 1,007.00 3,645.00	14.60 1,012.00 3,654.00	14.65 1,017.00 3,663.00	14.70 1,022.00 3,672.00	14.75 1,027.00 3,681.00	14.80 1,032.00 3,690.00
6	Hourly Monthly Annual	12.90 832.00 3,008.00	12.95 837.00 3,017.00	13.00 842.00 3,026.00	13.05 847.00 3,035.00	13.10 852.00 3,044.00	13.15 857.00 3,053.00	13.20 862.00 3,062.00	13.25 867.00 3,071.00	13.30 872.00 3,080.00	13.35 877.00 3,089.00	13.40 882.00 3,098.00	13.45 887.00 3,107.00	13.50 892.00 3,116.00	13.55 897.00 3,125.00	13.60 902.00 3,134.00	13.65 907.00 3,143.00	13.70 912.00 3,152.00	13.75 917.00 3,161.00	13.80 922.00 3,170.00
5	Hourly Monthly Annual	11.90 722.00 2,488.00	11.95 727.00 2,497.00	12.00 732.00 2,506.00	12.05 737.00 2,515.00	12.10 742.00 2,524.00	12.15 747.00 2,533.00	12.20 752.00 2,542.00	12.25 757.00 2,551.00	12.30 762.00 2,560.00	12.35 767.00 2,569.00	12.40 772.00 2,578.00	12.45 777.00 2,587.00	12.50 782.00 2,596.00	12.55 787.00 2,605.00	12.60 792.00 2,614.00	12.65 797.00 2,623.00	12.70 802.00 2,632.00	12.75 807.00 2,641.00	12.80 812.00 2,650.00
4	Hourly Monthly Annual	10.90 612.00 1,968.00	10.95 617.00 1,977.00	11.00 622.00 1,986.00	11.05 627.00 1,995.00	11.10 632.00 2,004.00	11.15 637.00 2,013.00	11.20 642.00 2,022.00	11.25 647.00 2,031.00	11.30 652.00 2,040.00	11.35 657.00 2,049.00	11.40 662.00 2,058.00	11.45 667.00 2,067.00	11.50 672.00 2,076.00	11.55 677.00 2,085.00	11.60 682.00 2,094.00	11.65 687.00 2,103.00	11.70 692.00 2,112.00	11.75 697.00 2,121.00	11.80 702.00 2,130.00
3	Hourly Monthly Annual	9.90 502.00 1,448.00	9.95 507.00 1,457.00	10.00 512.00 1,466.00	10.05 517.00 1,475.00	10.10 522.00 1,484.00	10.15 527.00 1,493.00	10.20 532.00 1,502.00	10.25 537.00 1,511.00	10.30 542.00 1,520.00	10.35 547.00 1,529.00	10.40 552.00 1,538.00	10.45 557.00 1,547.00	10.50 562.00 1,556.00	10.55 567.00 1,565.00	10.60 572.00 1,574.00	10.65 577.00 1,583.00	10.70 582.00 1,592.00	10.75 587.00 1,601.00	10.80 592.00 1,610.00
2	Hourly Monthly Annual	8.90 392.00 1,328.00	8.95 397.00 1,337.00	9.00 402.00 1,346.00	9.05 407.00 1,355.00	9.10 412.00 1,364.00	9.15 417.00 1,373.00	9.20 422.00 1,382.00	9.25 427.00 1,391.00	9.30 432.00 1,400.00	9.35 437.00 1,409.00	9.40 442.00 1,418.00	9.45 447.00 1,427.00	9.50 452.00 1,436.00	9.55 457.00 1,445.00	9.60 462.00 1,454.00	9.65 467.00 1,463.00	9.70 472.00 1,472.00	9.75 477.00 1,481.00	9.80 482.00 1,490.00
1	Hourly Monthly Annual	7.90 282.00 1,208.00	7.95 287.00 1,217.00	8.00 292.00 1,226.00	8.05 297.00 1,235.00	8.10 302.00 1,244.00	8.15 307.00 1,253.00	8.20 312.00 1,262.00	8.25 317.00 1,271.00	8.30 322.00 1,280.00	8.35 327.00 1,289.00	8.40 332.00 1,298.00	8.45 337.00 1,307.00	8.50 342.00 1,316.00	8.55 347.00 1,325.00	8.60 352.00 1,334.00	8.65 357.00 1,343.00	8.70 362.00 1,352.00	8.75 367.00 1,361.00	8.80 372.00 1,370.00

*Note: The above hourly rates apply to Fire Department personnel working 40 hrs/week.



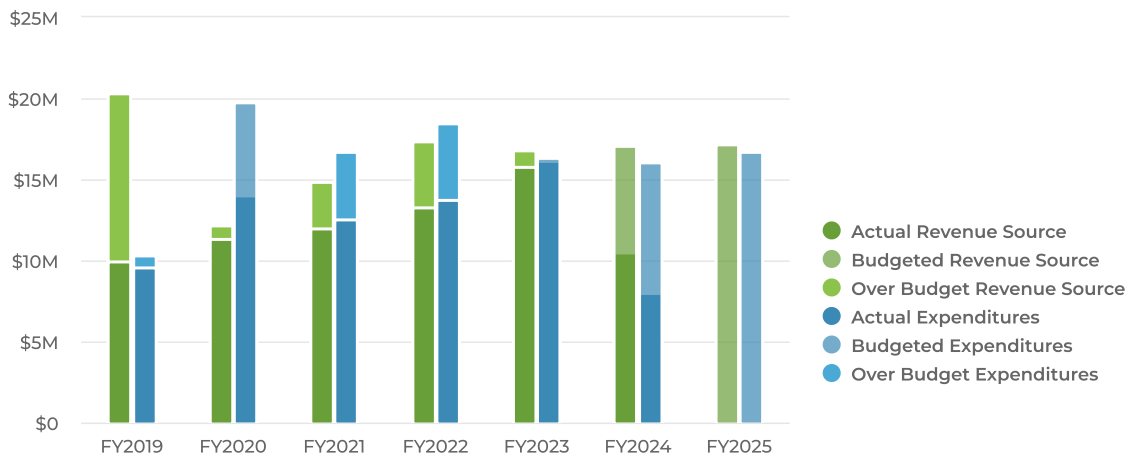
FUND SUMMARIES





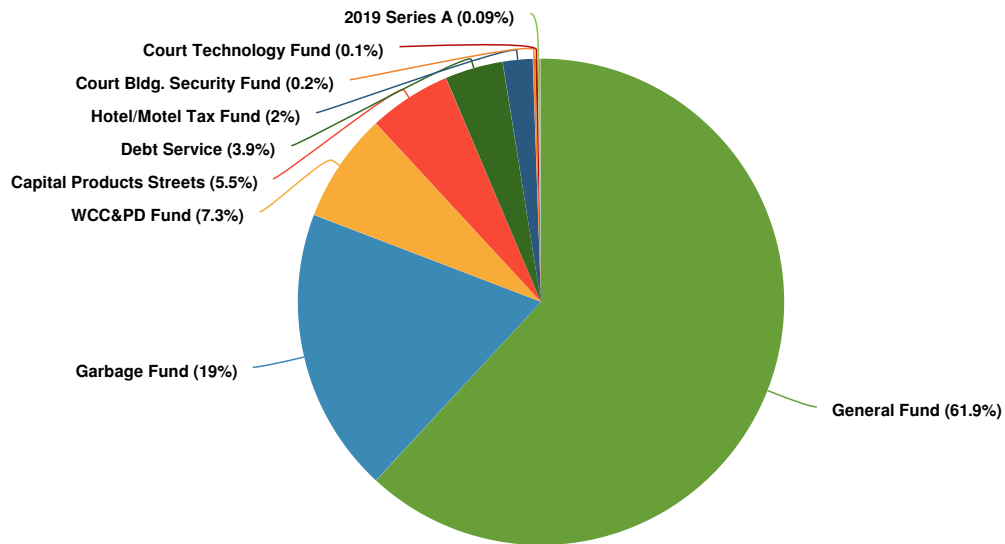
Summary

The City of Windcrest is projecting \$17.21M of revenue in FY2025, which represents a 0.6% increase over the prior year. Budgeted expenditures are projected to increase by 3.7% or \$591.19K to \$16.72M in FY2025.

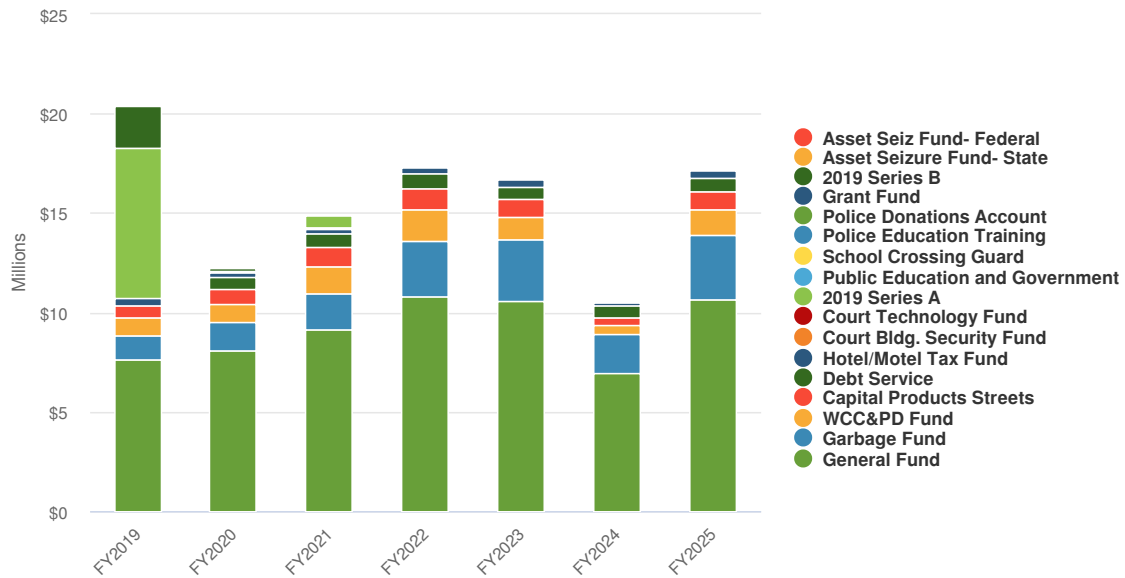


Revenue by Fund

2025 Revenue by Fund

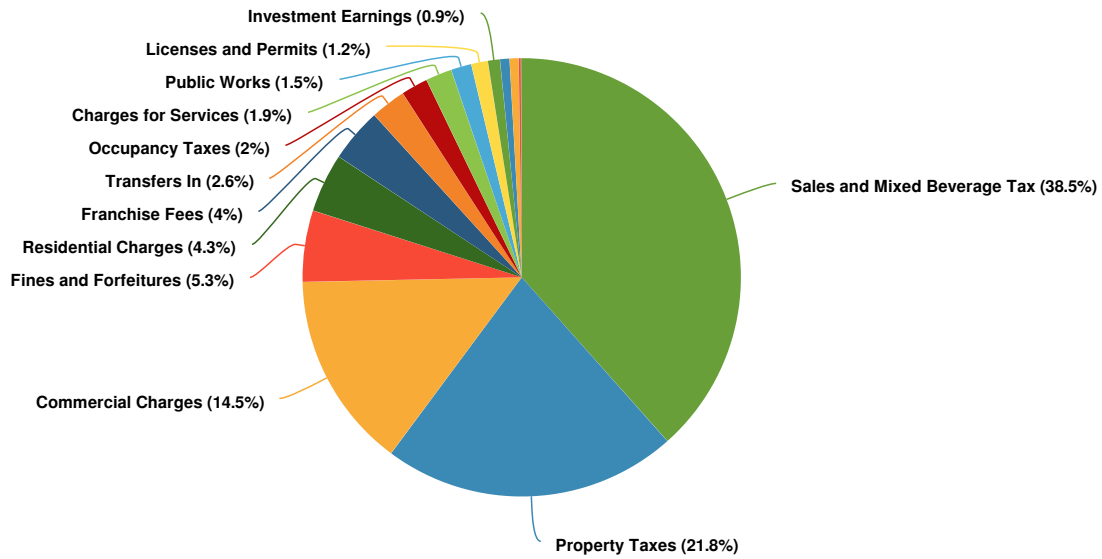


Budgeted and Historical 2025 Revenue by Fund

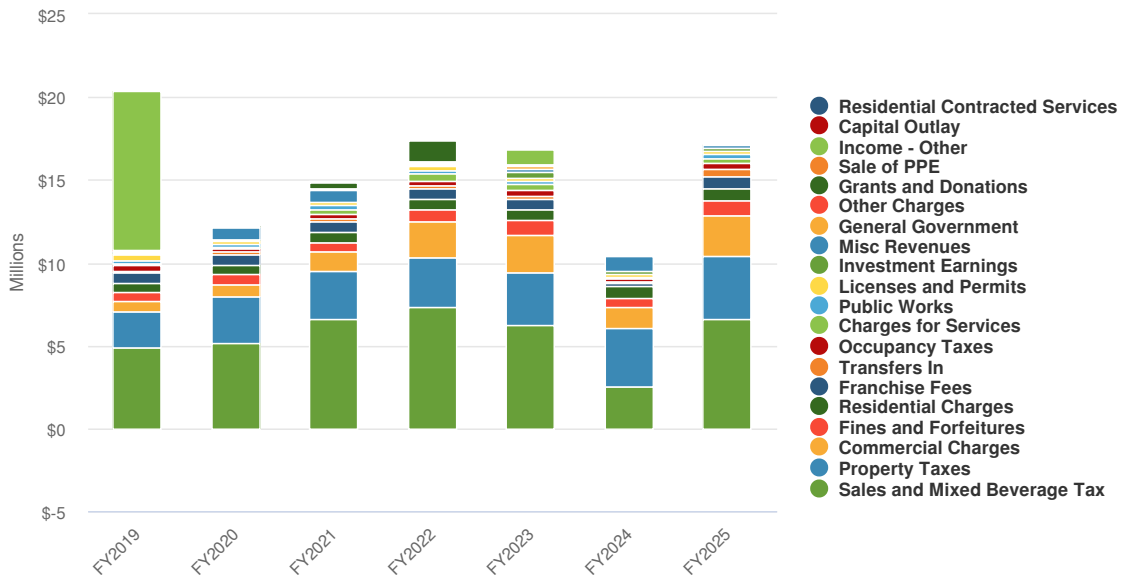


Revenues by Source

Projected 2025 Revenues by Source

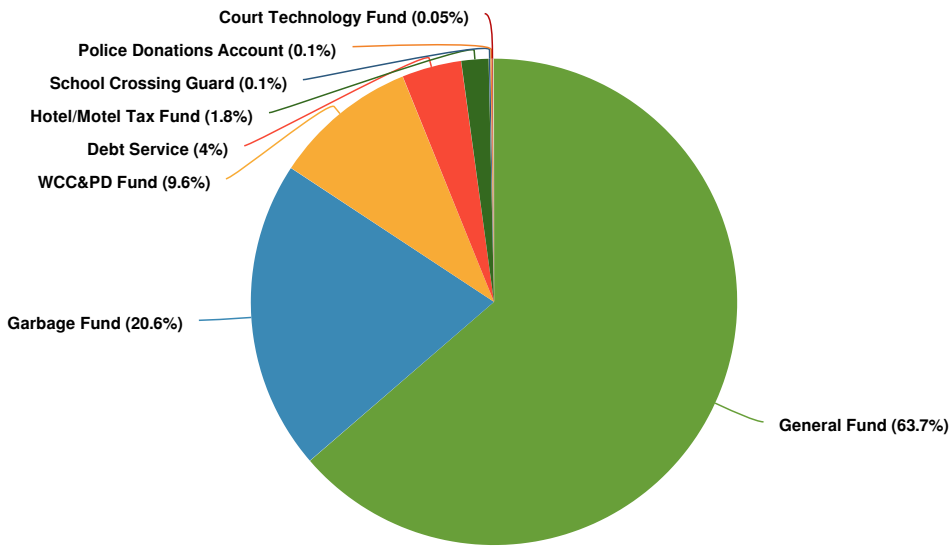


Budgeted and Historical 2025 Revenues by Source

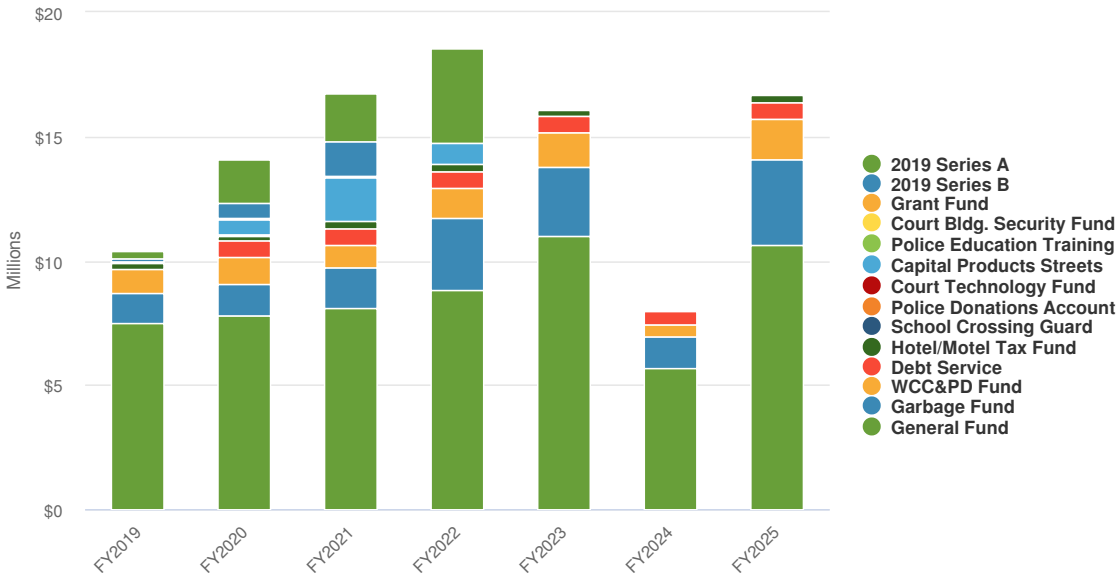


Expenditures by Fund

2025 Expenditures by Fund

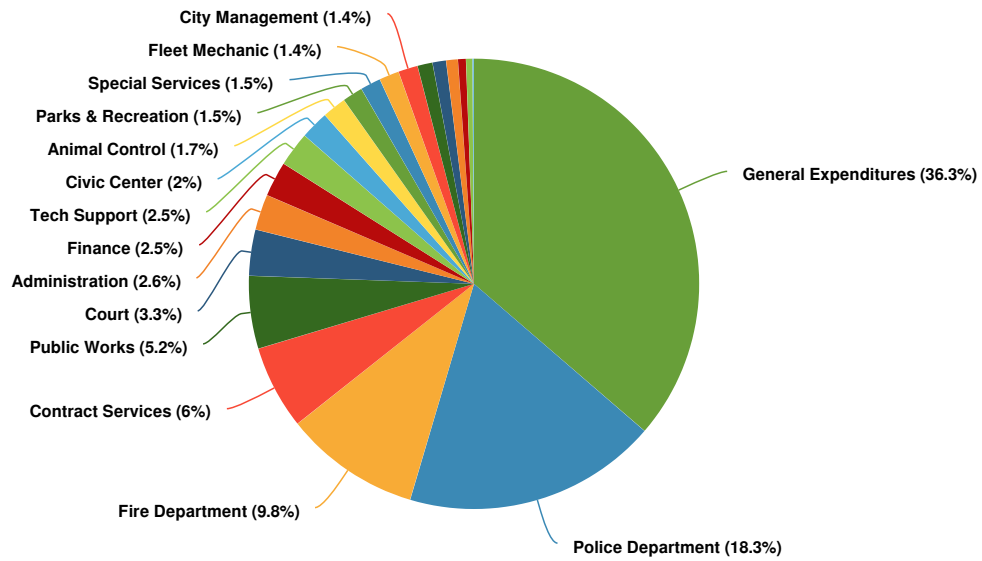


Budgeted and Historical 2025 Expenditures by Fund

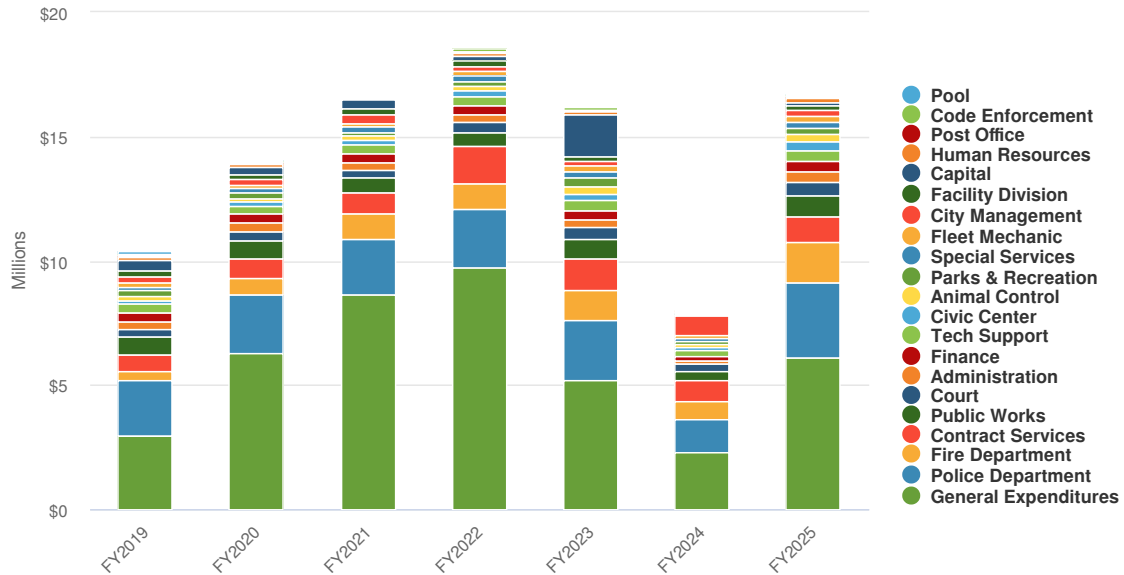


Expenditures by Function

Budgeted Expenditures by Function

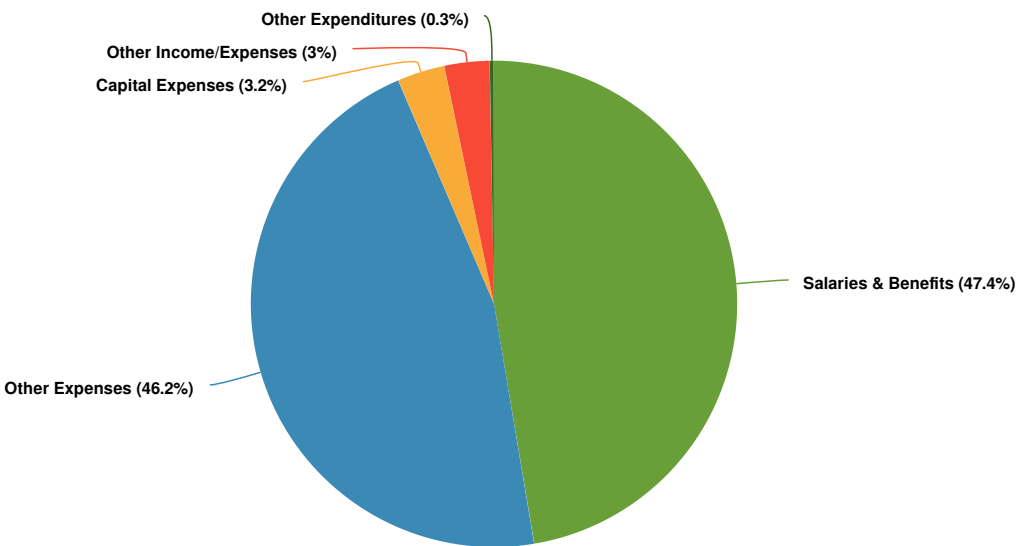


Budgeted and Historical Expenditures by Function

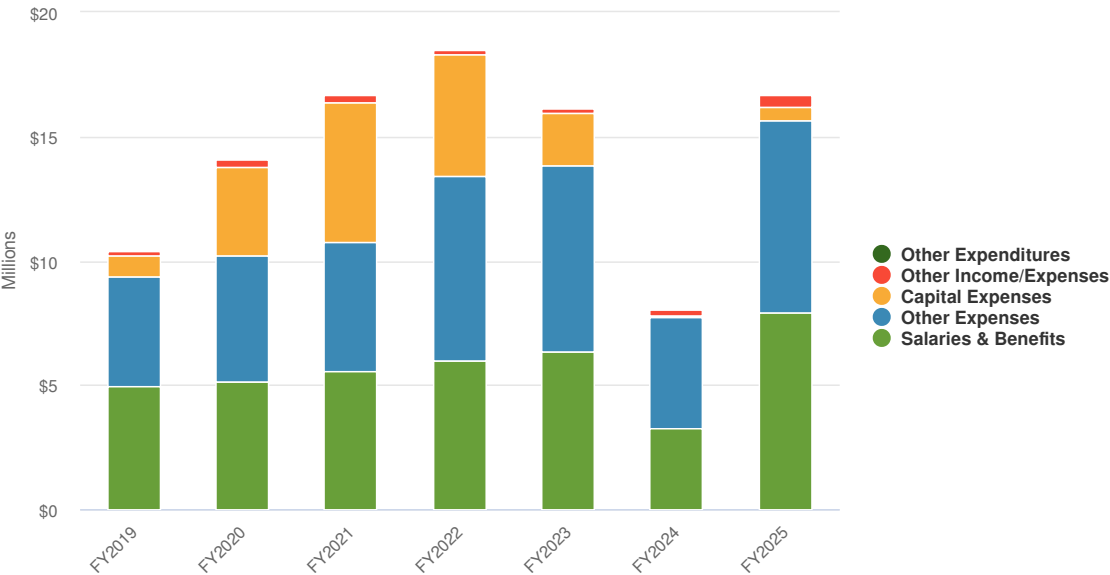


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



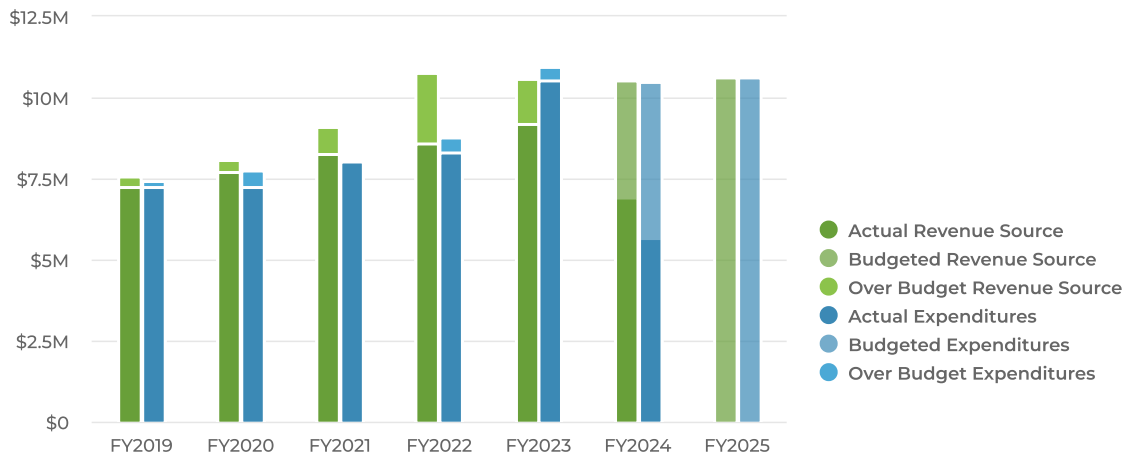


General Fund

The general fund is the primary operating fund of the city. It is used to account for all financial resources except for those required to be accounted for in another fund. The primary revenue sources are revenues such as taxes and accounted for on a modified accrual basis. The general fund is first subdivided into individual departments to account for functional and program activities. The departments may be further divided into divisions to account for Salaries and Benefits, Other Expenses, Capital Expenses, Other income/Expenses.

Summary

The City of Windcrest is projecting \$10.65M of revenue in FY2025, which represents a 1.0% increase over the prior year. Budgeted expenditures are projected to increase by 1.3% or \$140.34K to \$10.65M in FY2025.



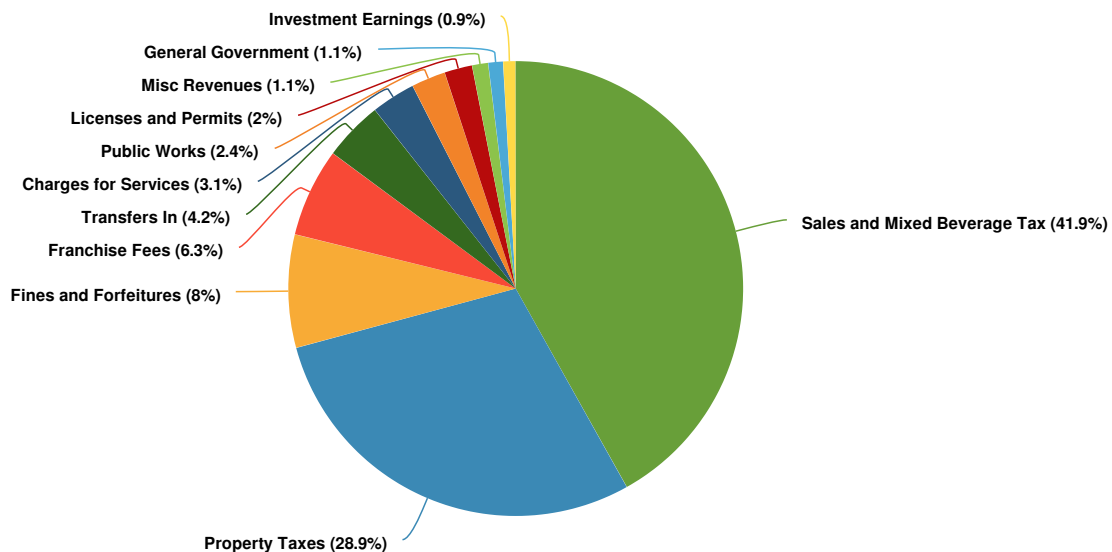
Revenues by Source

Proposed FY 24-25 revenues have exceeded the budgeted FY 23-24 number by approximately 1.0%. This increase is due to the increase in Ad valorem (01-4101) by approximately 5.14%. Due to the termination of MEIA agreement 50% of property taxes will not be remitted to the City of San Antonio in FY 24-25, which will keep approximately \$360,000 in General fund revenues; the projected Sales Tax revenue decrease is approximately 5.94% due to the termination of MEIA agreement and prior period Sales Tax repayment to the Comptroller of Public Accountants.

Line item 01-4116 is the sales tax for property tax relief. This is an optional, dedicated city sales tax, the revenues of which offset an equivalent amount of city property tax revenue. Revenues from the sales tax for property tax relief are subtracted from the city's no-new-revenue and voter-approval property tax rate calculations. This has the effect of decreasing property tax revenue by an equivalent amount. In the proposed FY 24-25 budget \$899,891 is designated to reduce property tax rate, which is approximately equals to \$0.09 cents.

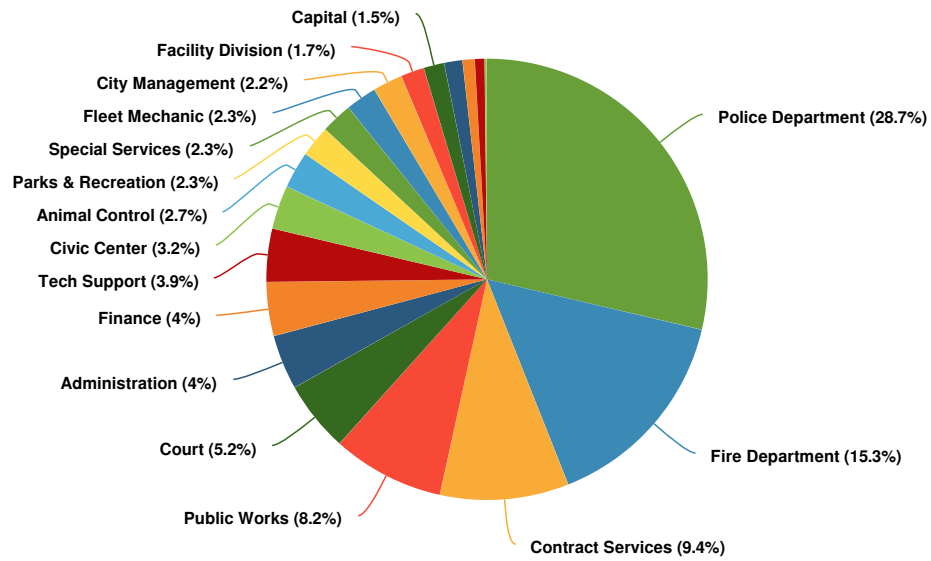
Court Fines (01-4310) increase by approximately 7.32%; Building Permit Fees (01-4409) by approximately 38.46%; Civic Center fees (01-4430) by approximately 23.80%; EDC contribution of \$230k towards Takas Park lights lease agreement (01-4451) in FY 23-24 was a onetime payment and will not continue in FY 24-25; WCCPD contribution of \$25,000 towards Takas Park lights lease agreement and \$53,000 to reimburse General fund for operating support (01-4455); and other non-major revenues. The increased transfer from Garbage fund (02) of \$450,000 was necessary to offset the General fund decrease in Sales Tax revenue due to the termination of MEIA agreement and while transitioning to the new Sales Tax revenue sources. We anticipate reducing this transfer in FY 25-26 to \$125,000. Overall proposed FY 24-25 revenues exceeded budgeted FY 23-24 revenues by \$110,372 or 1.00%. For more detailed information please refer to the Proposed FY 24-25 Budget report.

Projected 2025 Revenues by Source



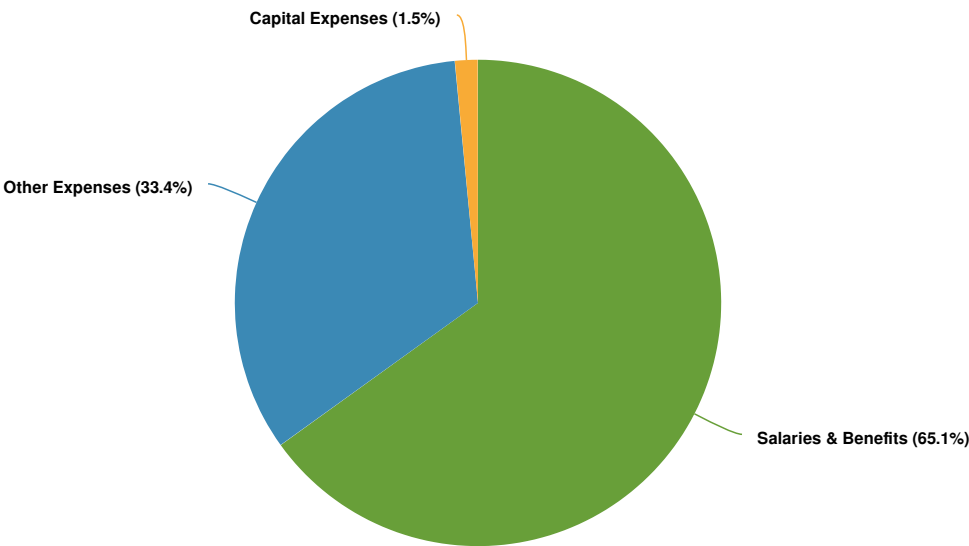
Expenditures by Function

Budgeted Expenditures by Function

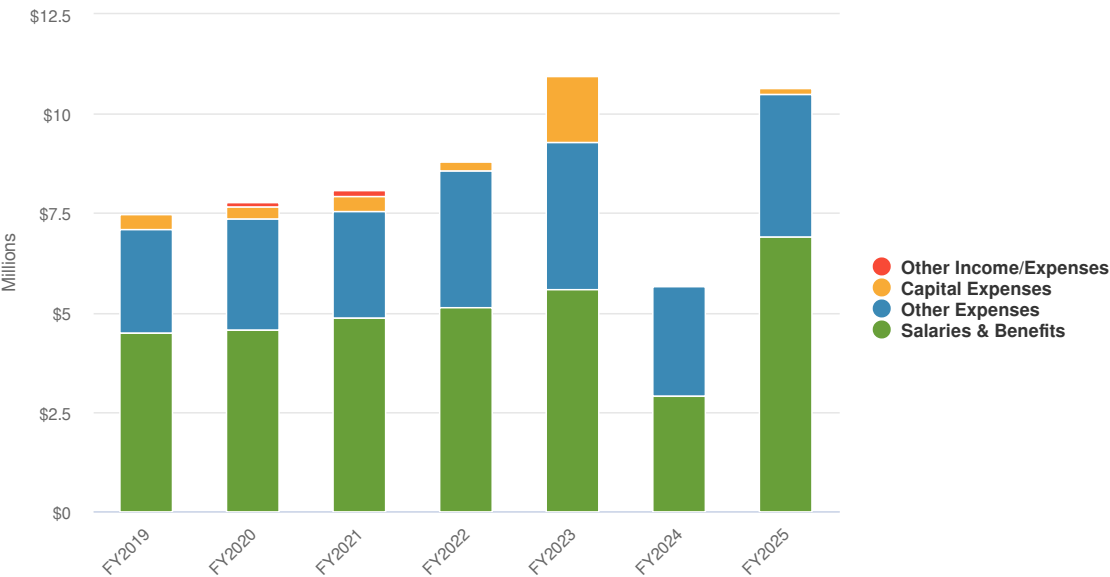


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance



Special Revenue Fund Description

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

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.

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.

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

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

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.

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.

Court 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.

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.

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.

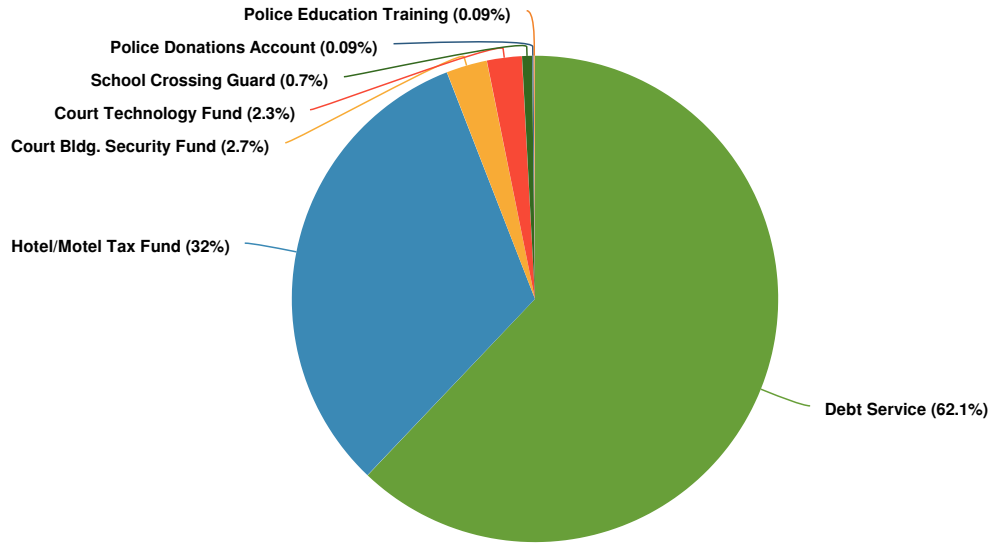
Grant Fund - used to account for all city received grants.



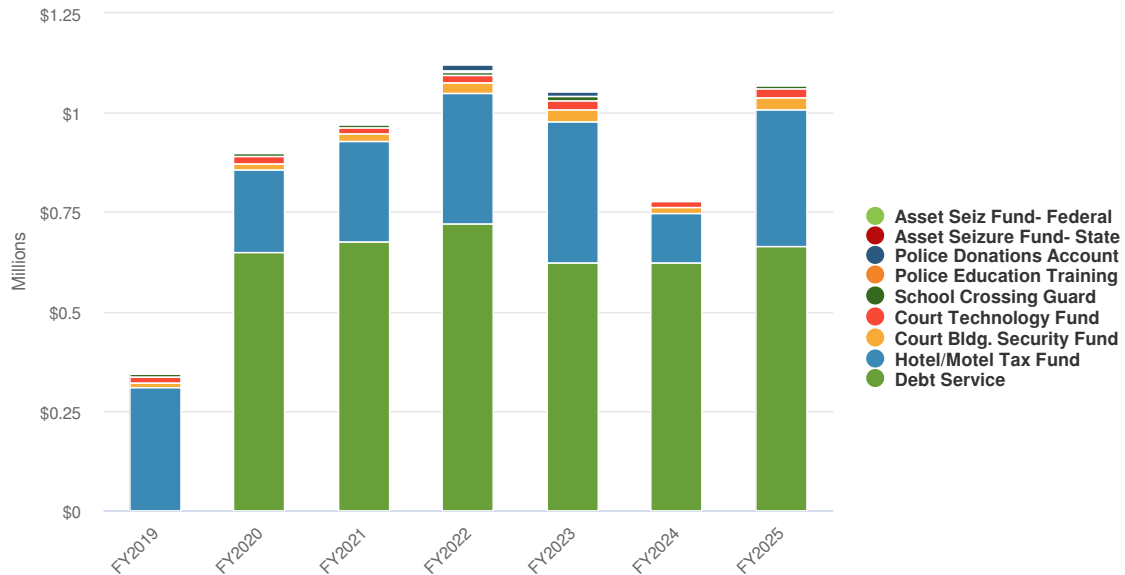
Special Revenue Funds

Special Revenue Fund Description

2023 Revenue by Fund

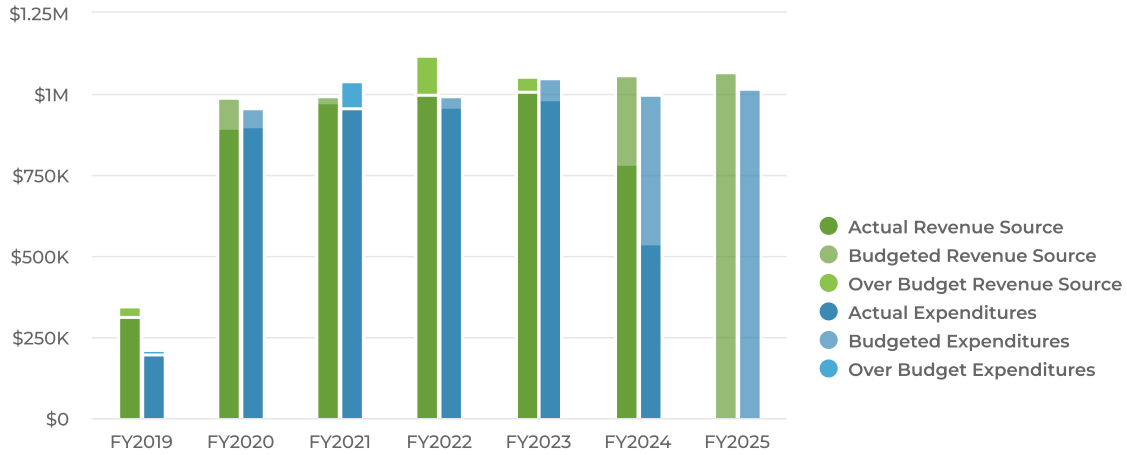


Budgeted and Historical 2023 Revenue by Fund



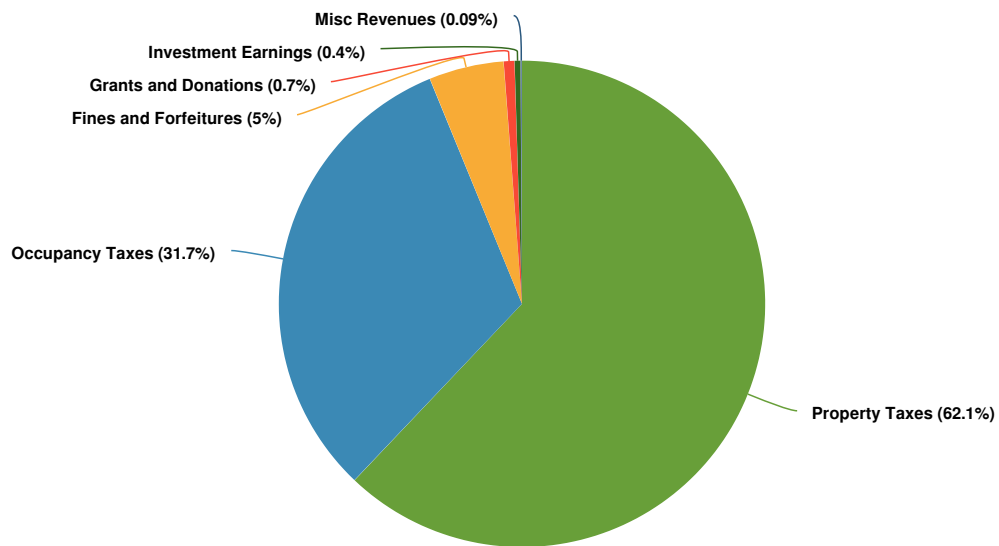
Summary

The City of Windcrest is projecting \$1.07M of revenue in FY2025, which represents a 1.2% increase over the prior year. Budgeted expenditures are projected to increase by 1.8% or \$18.38K to \$1.02M in FY2025.

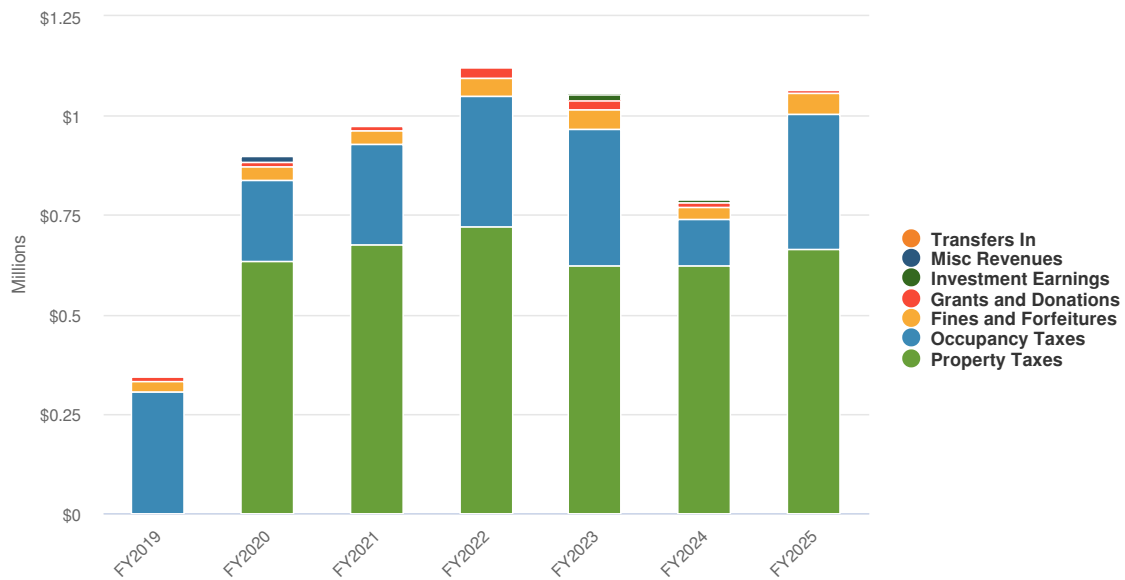


Revenues by Source

Projected 2025 Revenues by Source

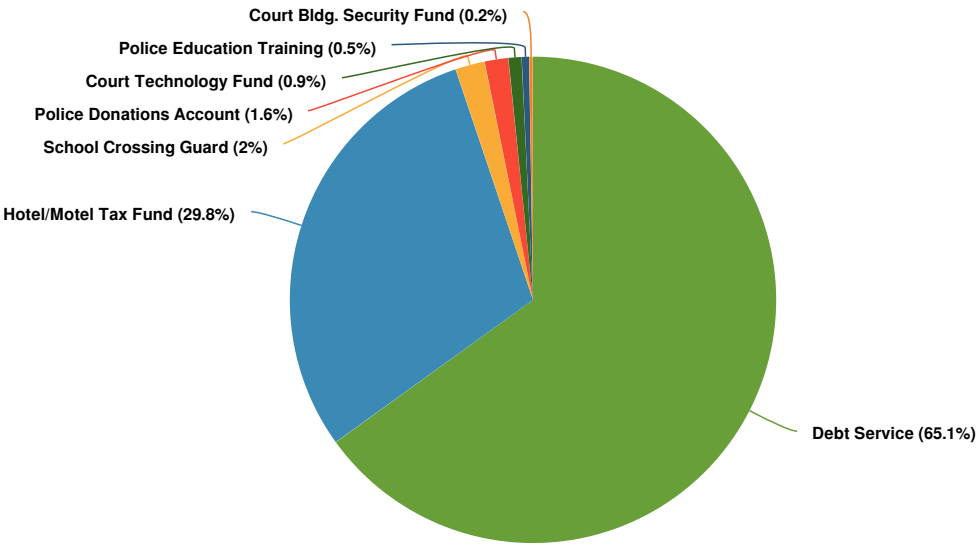


Budgeted and Historical 2025 Revenues by Source

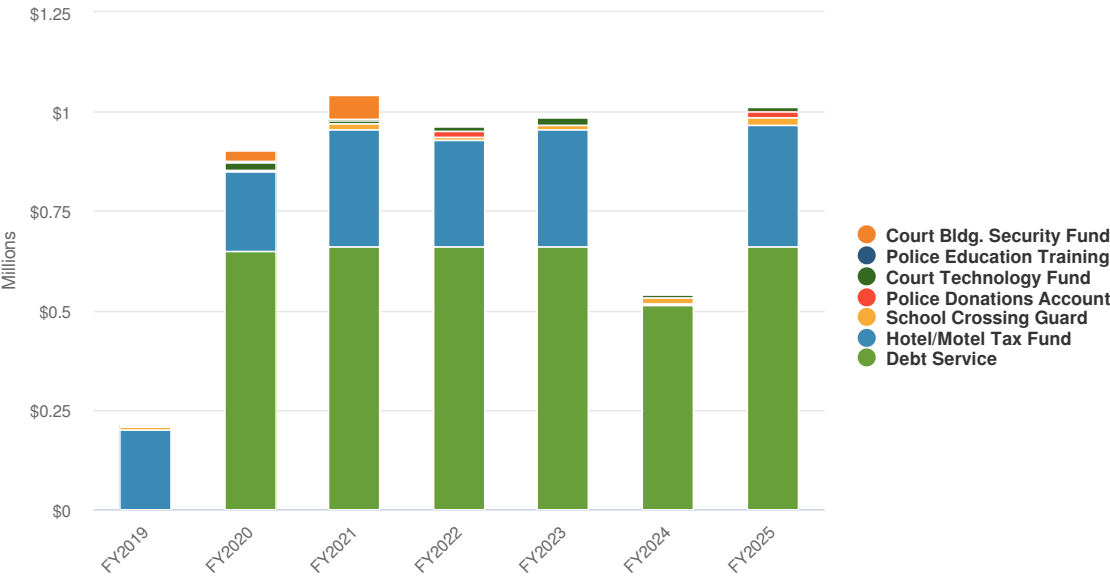


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



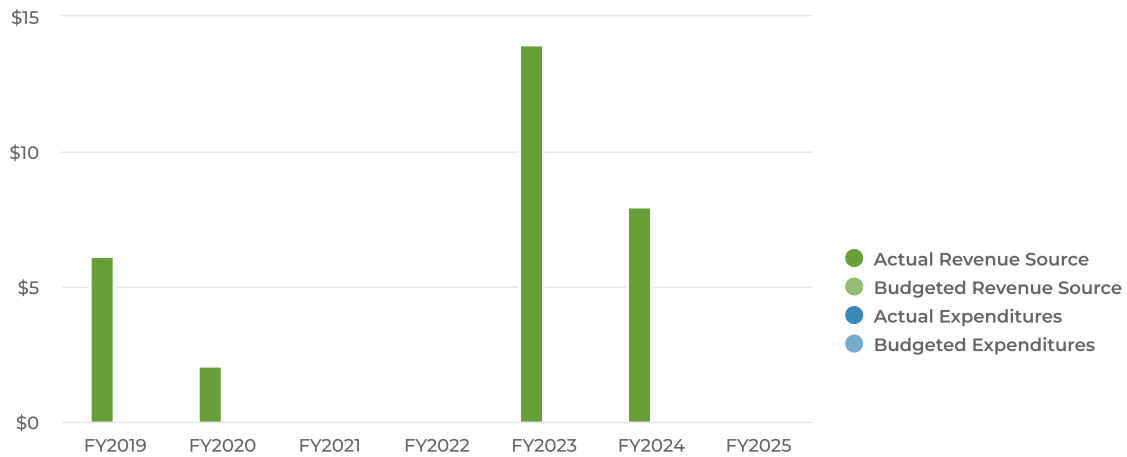


Asset Seizure Fund (Federal)

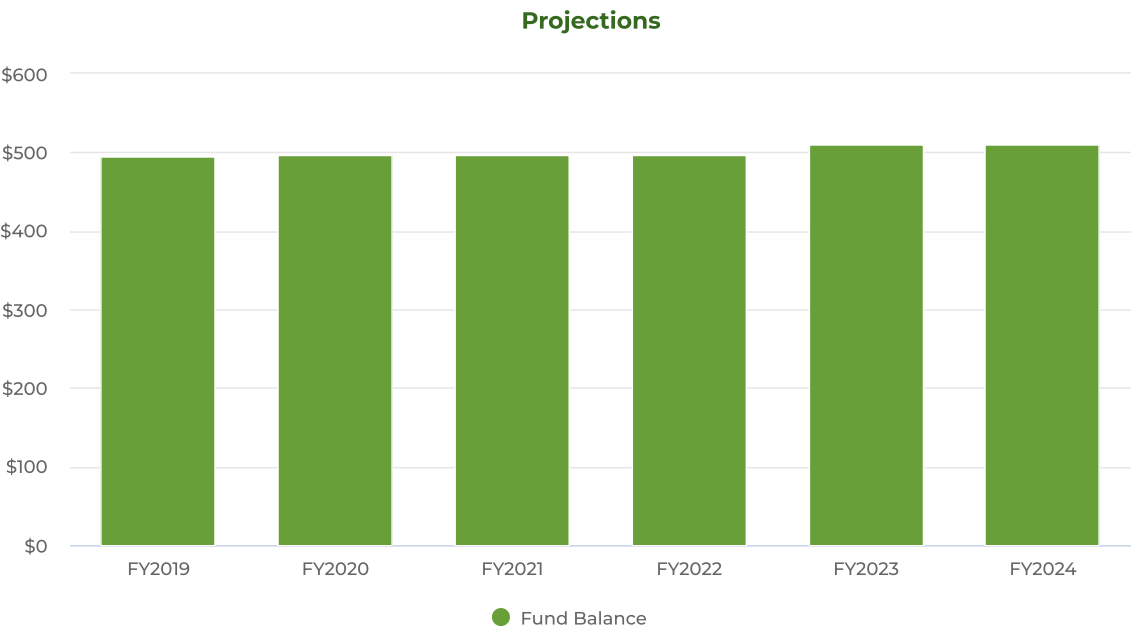
The Comprehensive Crime Control Act of 1984 established the Department of Justice Assets Forfeiture Fund (AFF or the Fund) to receive the proceeds of forfeiture. The Attorney General is authorized to use the Assets Forfeiture Fund to pay any necessary expenses associated with forfeiture operations such as property seizure, detention, management, forfeiture, and disposal.

Summary

The City of Windcrest is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



Fund Balance



04 - Asset Seizure Federal - Fund

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D		REQUESTED	PROPOSED
									BUDGET	BUDGET
BEGINNING FUND BALANCE	497		497		497		511		511	511
FUND BALANCE ACTIVITY	0		0		0		0		0	
4101 INCOME-COURT FORFEITED PR	0		0		0		0		0	
4105 INCOME-ABAND/SEIZED PROP	0		0		0		0		0	
4115 INCOME-INTEREST	0		0		14		9		0	
TOTAL REVENUES	0		0		14		9		0	



04 - Asset Seizure Federal - Fund (Continued)

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	2024-2025 REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	0
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	14	0	9	0	0	0
PROJECTED ENDING FUND BALANCE	497	497	511	511	520	511	511	511

*** END OF REPORT ***



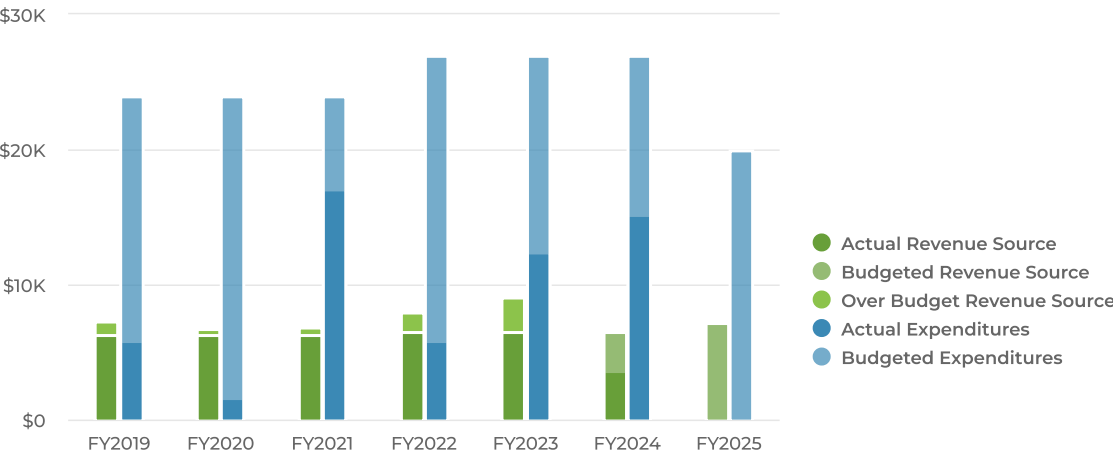


School Crossing Guard Fund

To provide for the safe and efficient movement of pedestrians, cyclists, and vehicular traffic within the City. This involves a continuous effort to improve the overall efficiency of the street network while reducing the number and severity of collisions.

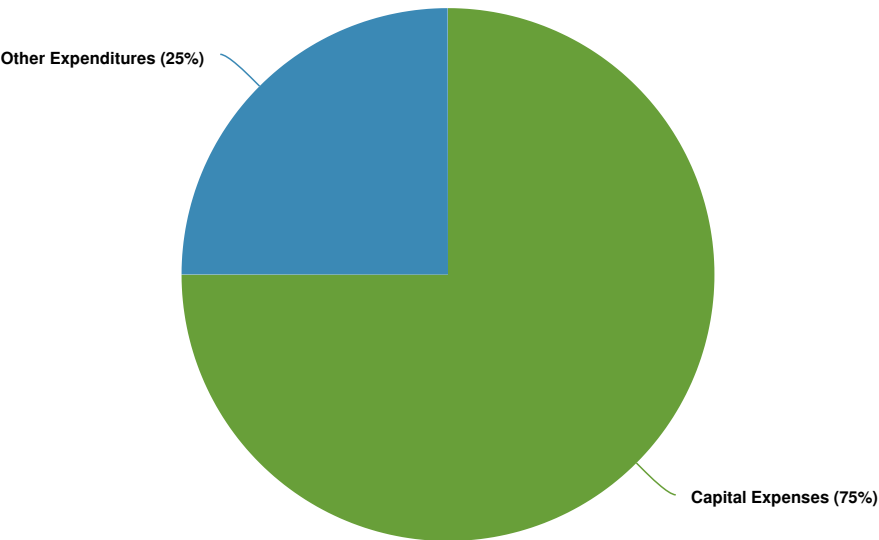
Summary

The City of Windcrest is projecting \$7.17K of revenue in FY2025, which represents a 10.2% increase over the prior year. Budgeted expenditures are projected to decrease by 25.9% or \$7K to \$20K in FY2025.

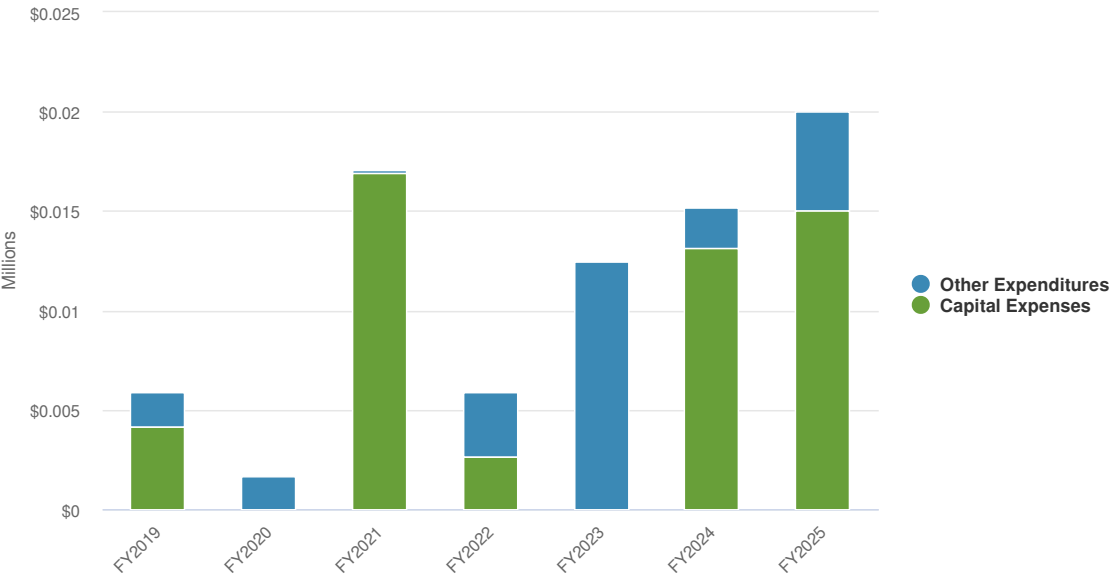


Expenditures by Expense Type

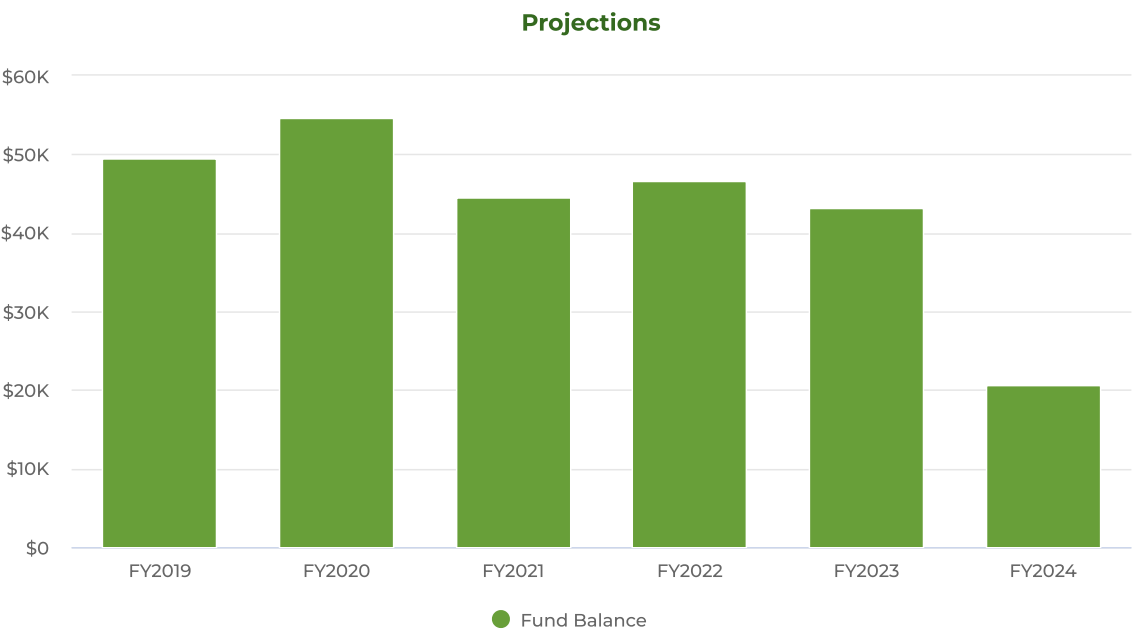
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance



06 - School Crossing Guard

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
BEGINNING FUND BALANCE	54,592		44,452		46,589		43,248	43,248	20,549	20,549
FUND BALANCE ACTIVITY	0		0		0		0	0		
4101 INCOME-BEXAR COUNTY	6,919		8,003		8,578		4,079	6,670	6,670	
4115 INCOME-INTEREST	1		1		578		366	631	500	
4310 SCHOOL ZONE FINES	0		0		0		0	0	0	
TOTAL REVENUES	6,920		8,004		9,156		4,445	7,301	7,170	



06 - School Crossing Guard (Continued)

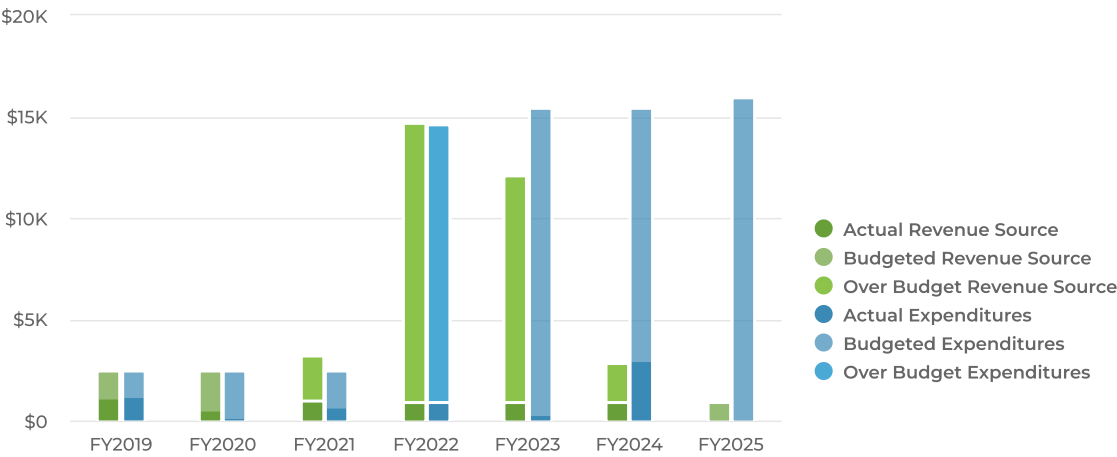
DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024		2024-2025	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
500-010 DARE PROGRAM	0	0	0	0	0	0	0
500-020 SAFETY EQUIPMENT	0	2,654	2,874	0	2,258	3,000	3,000
500-030 STREET MAINTENANCE	0	0	0	0	0	0	0
500-050 MISCELLANEOUS	109	605	9,623	2,000	257	2,000	2,000
TOTAL SALARIES & BENEFITS	109	3,260	12,497	2,000	2,516	5,000	5,000
CAPITAL EXPENSES							
500-800 CAPITAL EXPENDITURES	16,950	2,607	0	25,000	13,139	15,000	15,000
TOTAL CAPITAL EXPENSES	16,950	2,607	0	25,000	13,139	15,000	15,000
TOTAL 00-GENERAL EXPENDITURES	17,059	5,867	12,497	27,000	15,655	30,000	20,000
TOTAL EXPENDITURES	17,059	5,867	12,497	27,000	15,655	30,000	20,000
REVENUE OVER/ (UNDER) EXPENDITURES	(10,139)	2,137	(3,341)	(20,495)	(11,210)	(22,699)	(12,830)
PROJECTED ENDING FUND BALANCE	44,452	46,589	43,248	22,753	32,038	20,549	7,718



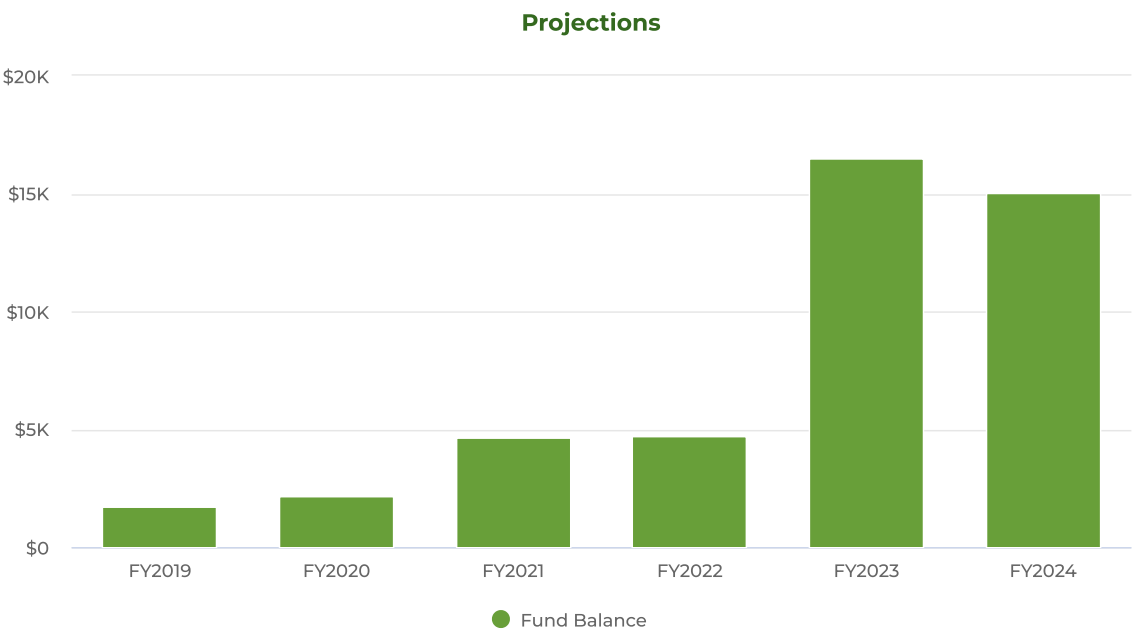


Summary

The City of Windcrest is projecting \$1K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 3.2% or \$500 to \$16K in FY2025.



Fund Balance



08 - Police Donations Account

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL	CURRENT BUDGET	PROJECTED YEAR END	REQUESTED BUDGET
BEGINNING FUND BALANCE	2,136		4,628		4,711		16,493	16,493	16,493	15,063
FUND BALANCE ACTIVITY	0		0		0		0	0	0	0
4101 INCOME-POLICE DONATIONS	3,250		14,760		12,090		2,840	1,000	3,000	1,000
4102 INCOME-WINDCREST FROUD	0		0		0		0	0	0	0
4106 INCOME-SWIM TEAM DONATIONS	0		0		0		0	0	0	0
4115 INCOME-INTEREST	0		0		67		43	0	70	0
TOTAL REVENUES	3,250		14,760		12,157		2,883	1,000	3,070	1,000



08 - Police Donations Account (Continued)

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	2024-2025 REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS								
500-010 MISCELLANEOUS EXPENSES	145	13,586	26	15,000	3,249	4,000	15,000	
TOTAL SALARIES & BENEFITS	145	13,586	26	15,000	3,249	4,000	15,000	
OTHER EXPENSES								
500-431 EMPLOYEE APPRECIATION LUNCHEON	612	1,092	350	500	27	500	1,000	
TOTAL OTHER EXPENSES	612	1,092	350	500	27	500	1,000	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	757	14,677	376	15,500	3,276	4,500	16,000	
TOTAL EXPENDITURES	757	14,677	376	15,500	3,276	4,500	16,000	
REVENUE OVER/(UNDER) EXPENDITURES	2,493	83	11,781	(14,500)	(394)	(1,430)	(15,000)	
PROJECTED ENDING FUND BALANCE	4,628	4,711	16,493	1,993	16,099	15,063	63	

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Asset Seizure Fund (State)

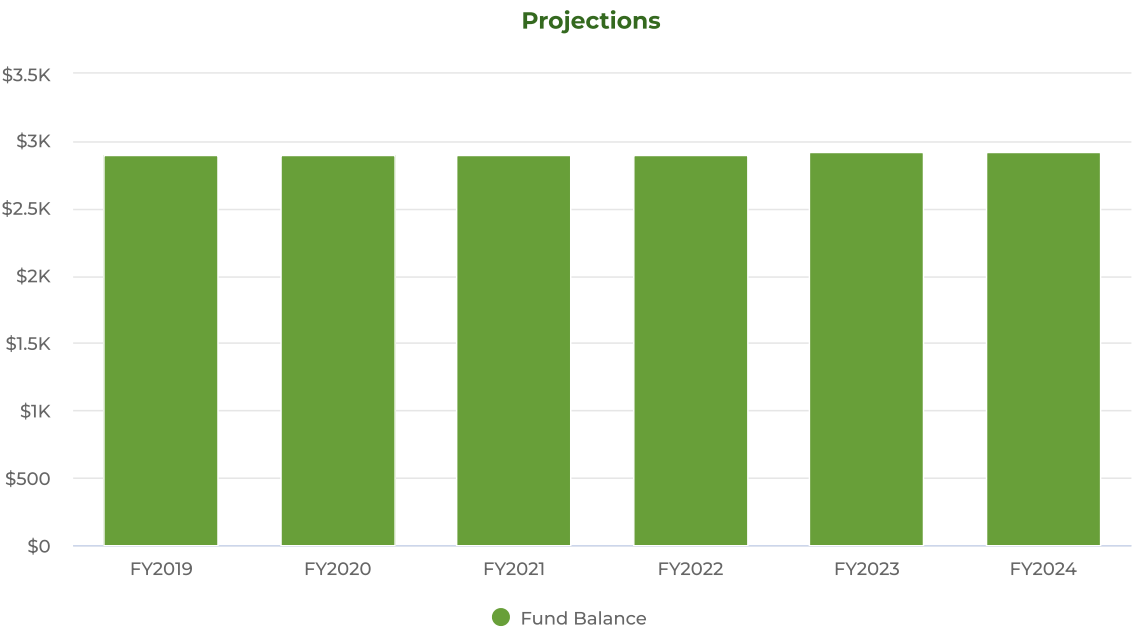
Chapter 59 of the Code of Criminal Procedure allows for police seizure and forfeiture of property used in, and the proceeds gained from, the commission of certain crimes. After seizure, the criminal district attorney may, by agreement, distribute property and funds to local law enforcement agencies to be used for official purposes. TEX. CRIM. PROC. CODE ANN. §§ 59.01, 59.06.

Summary

The City of Windcrest is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



Fund Balance



09 - Asset Seizure Fund - State

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
BEGINNING FUND BALANCE	2,901		2,901		2,901		2,917	2,917	2,917	2,917
FUND BALANCE ACTIVITY	0		0		0		0	0	0	0
4101 INCOME-COURT FORFEITED PR	0		0		0		0	0	0	0
4105 INCOME-ABAND/SEIZED PROP	0		0		0		0	0	0	0
4115 INCOME-INTEREST	0		0		16		10	0	0	0
TOTAL REVENUES	0		0		16		10	0	0	0



09 - Asset Seizure Fund - State (Continued)

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	2024-2025 REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS								
500-050 MISCELLANEOUS	0	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	0
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	16	0	10	0	0	0
PROJECTED ENDING FUND BALANCE	2,901	2,901	2,917	2,917	2,927	2,917	2,917	2,917

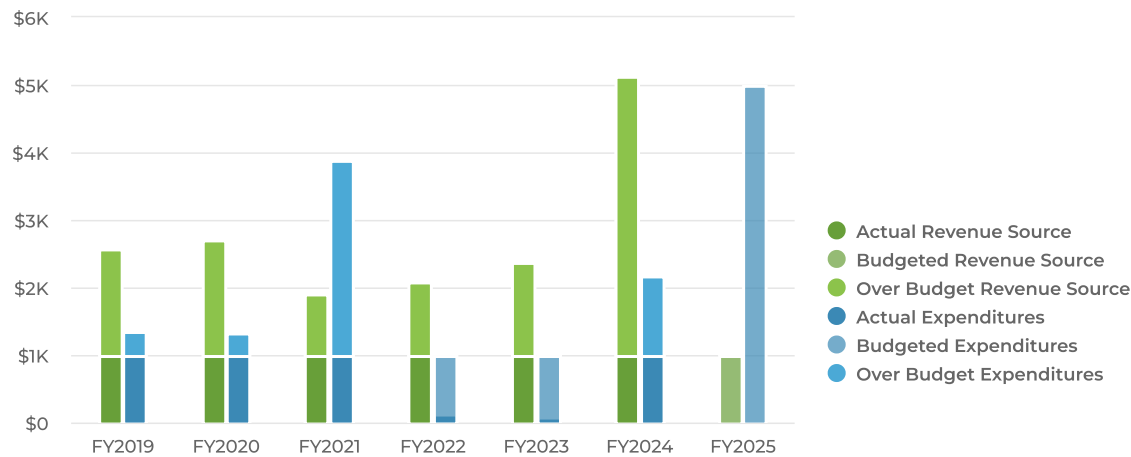
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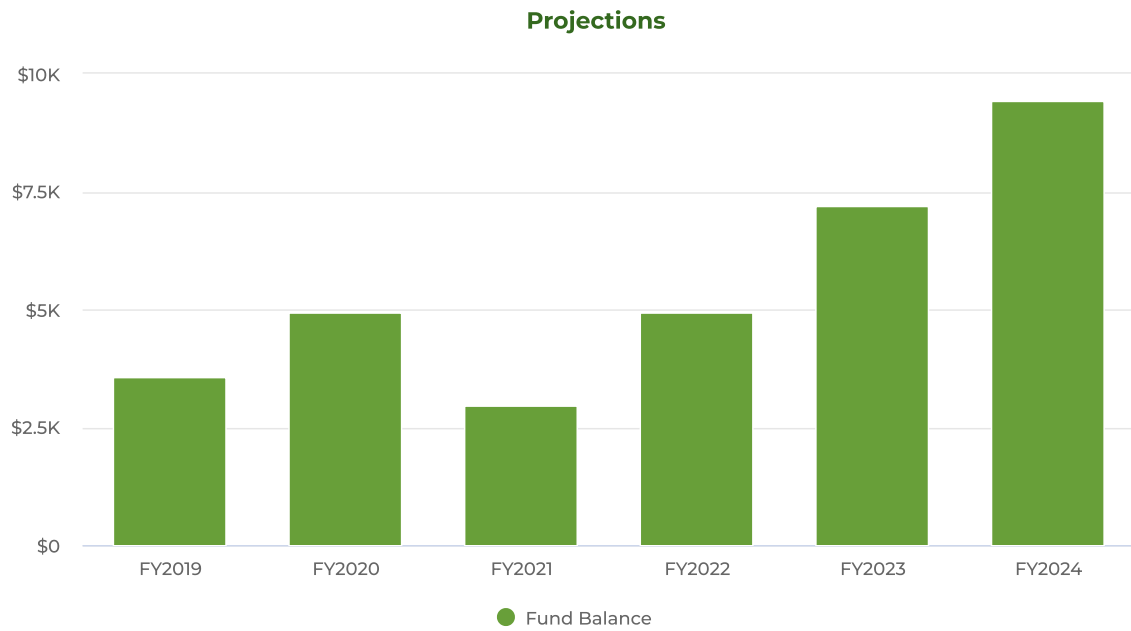


Summary

The City of Windcrest is projecting \$1K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 400% or \$4K to \$5K in FY2025.



Fund Balance



10 - Police Education Training

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
BEGINNING FUND BALANCE	4,937		2,971		4,925		7,205	7,205	9,439	9,439
FUND BALANCE ACTIVITY	0		0		0		0	0	0	0
4101 INCOME-LEOSE	1,919		2,097		2,127		4,984	4,984	0	0
4105 INCOME- OTHER	0		0		0		1,000	0	1,000	0
4115 INCOME-INTEREST	2		0		253		192	250	0	0
TOTAL REVENUES	1,921		2,098		2,380		5,176	5,234	1,000	0



10 - Police Education Training (Continued)

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 PROPOSED BUDGET
SALARIES & BENEFITS								
500-050 EDUCATION/TRAINING	3,888	143	100	1,000	2,049	3,000	5,000	
TOTAL SALARIES & BENEFITS	3,888	143	100	1,000	2,049	3,000	5,000	
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
TOTAL 00-GENERAL EXPENDITURES	3,888	143	100	1,000	2,049	3,000	5,000	
TOTAL EXPENDITURES	3,888	143	100	1,000	2,049	3,000	5,000	
REVENUE OVER/(UNDER) EXPENDITURES	(1,966)	1,954	2,280	0	3,127	2,234	(4,000)	
PROJECTED ENDING FUND BALANCE	2,971	4,925	7,205	7,205	10,332	9,439	5,439	

*** END OF REPORT ***





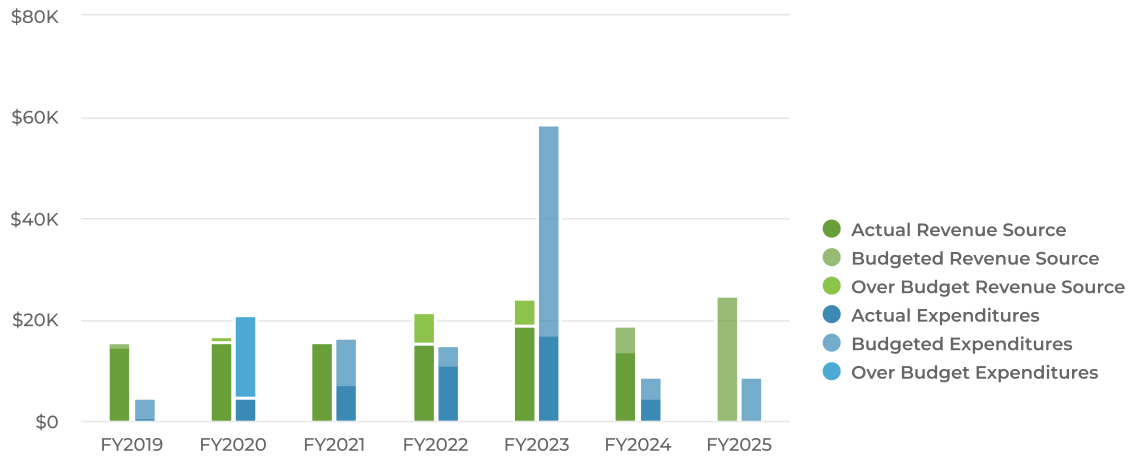
Court Technology Fund

The Court Technology Fund is a Special Revenue Fund allowed by the State of Texas under Article 102.0172 of the Texas Code of Criminal Procedures to be established by the governing body of a municipality by ordinance, and allows the municipal court to require a defendant convicted of a misdemeanor offense to pay a technology fee not to exceed \$4 as a cost of court.

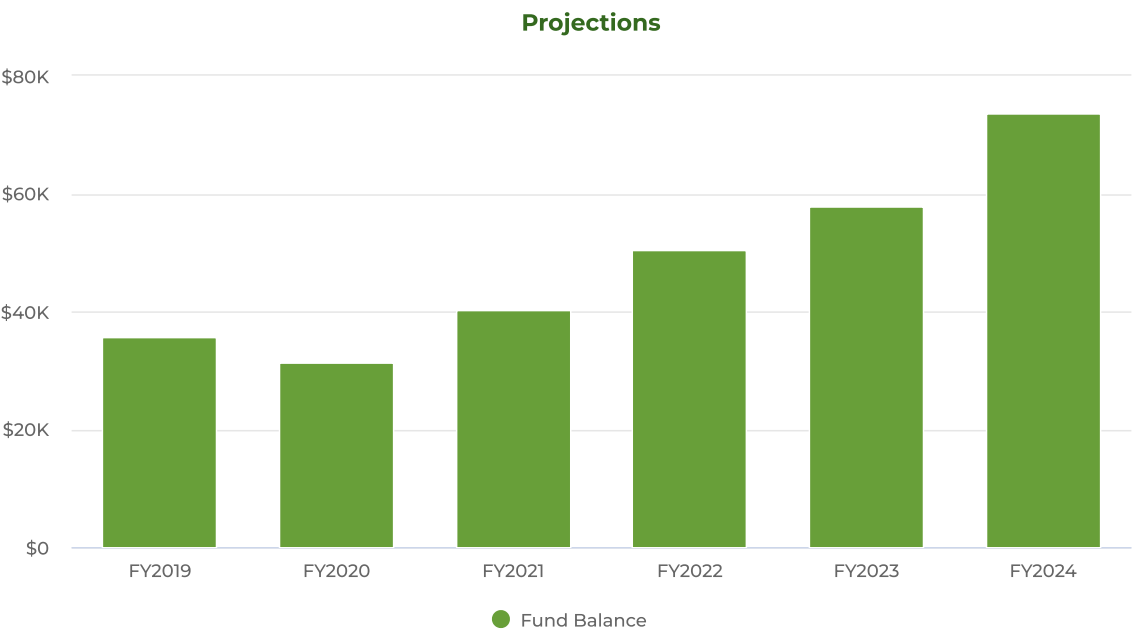
The Court Technology Fund may only be used to finance the purchase of or to maintain technological enhancement for a municipal court or municipal court of record.

Summary

The City of Windcrest is projecting \$24.84K of revenue in FY2025, which represents a 30.1% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$9K in FY2025.



Fund Balance



14 - Court Technology Fund

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
BEGINNING FUND BALANCE	31,447		40,209		50,562	57,766	57,766	57,766	73,608	73,608
FUND BALANCE ACTIVITY	0		0		0	0	0	0		
4101 INCOME-COURT TECHNOLOGY FEES	16,060		21,627		23,505	19,087	15,945	24,142	24,142	
4115 INCOME - INTEREST	2		2		855	10	541	700	700	
TOTAL REVENUES	16,062		21,629		24,359	19,097	16,485	24,842	24,842	



14 - Court Technology Fund (Continued)

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025		
				Y-T-D ACTUAL	CURRENT BUDGET	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
SALARIES & BENEFITS									
500-050 MISCELLANEOUS	2,793	8,683	17,155	6,745	9,000	9,000	9,000		
TOTAL SALARIES & BENEFITS	2,793	8,683	17,155	6,745	9,000	9,000	9,000		
500-050 MISCELLANEOUS									
PERMANENT NOTES:									
Yearly Maintenance Fee E-citation-\$3,150.00									
CAPITAL EXPENSES									
500-800 CAPITAL EXPENDITURES	4,507	2,593	0	129	0	0	0		
TOTAL CAPITAL EXPENSES	4,507	2,593	0	129	0	0	0		
TOTAL 00-GENERAL EXPENDITURES	7,300	11,276	17,155	6,874	9,000	9,000	9,000		
TOTAL EXPENDITURES	7,300	11,276	17,155	6,874	9,000	9,000	9,000		
REVENUE OVER/(UNDER) EXPENDITURES	8,762	10,353	7,204	9,611	10,097	15,842	15,842		
PROJECTED ENDING FUND BALANCE	40,209	50,562	57,766	67,378	67,863	73,608	89,450		

*** END OF REPORT ***





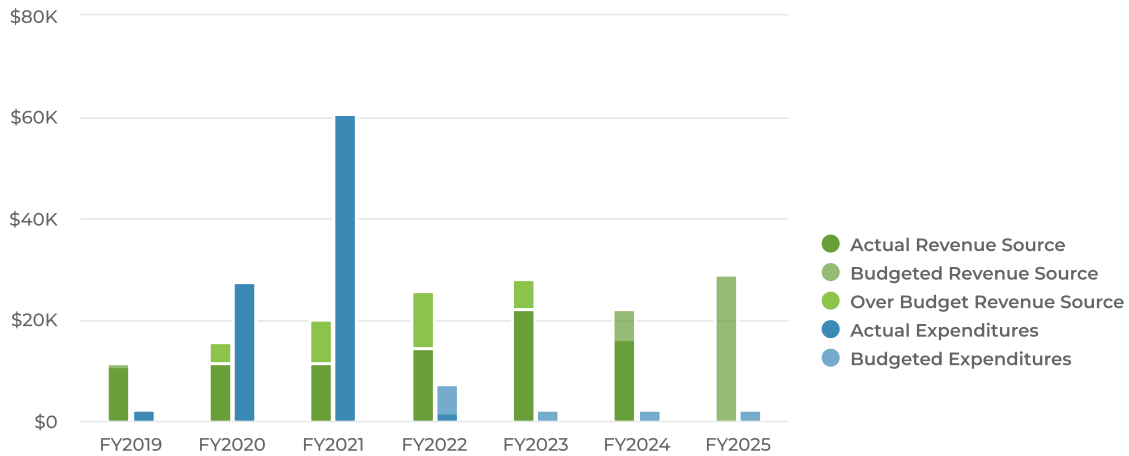
Court Building Security Fund

The Court Security Fund is a Special Revenue Fund allowed by the State of Texas under Article 102.0172 of the Texas Code of Criminal Procedures to be established by the governing body of a municipality by ordinance, and allows the municipal court to require a defendant convicted of a misdemeanor offense to pay a \$3 security fee as a cost of court.

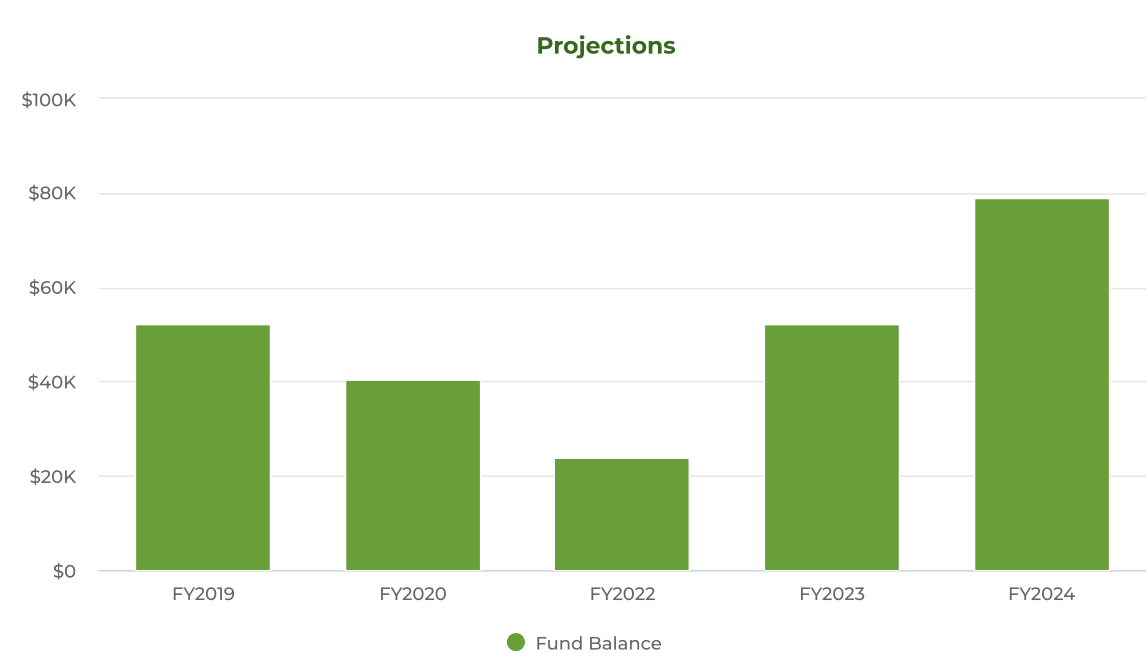
The Court Technology Fund may only be used to finance security personnel for a municipal court, or to finance the purchase of items used for the purpose of providing security services for buildings housing a municipal court.

Summary

The City of Windcrest is projecting \$29.15K of revenue in FY2025, which represents a 30.4% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$2.5K in FY2025.



Fund Balance



15 - Court Building Security Fund

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
BEGINNING FUND BALANCE	40,529		0		24,029		52,173	52,173	52,173	78,827
FUND BALANCE ACTIVITY	0		0		0		0	0	0	78,827
4101 INCOME-COURT BLDG SECURITY FEE	18,352		25,664		28,121		22,356	19,177	29,128	29,128
4115 INCOME - INTEREST	0		0		23		0	18	26	26
4120 TRANSFER FROM GENERAL FUND	1,893		0		0		0	0	0	0
TOTAL REVENUES	20,245		25,664		28,144		22,356	19,195	29,154	29,154



15 - Court Building Security Fund (Continue)

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
SALARIES & BENEFITS										
500-050 MISCELLANEOUS	3,300		1,635		0		2,500	0	2,500	2,500
TOTAL SALARIES & BENEFITS	3,300		1,635		0		2,500	0	2,500	2,500
CAPITAL EXPENSES										
500-800 CAPITAL EXPENDITURES	57,474		0		0		0	0	0	0
TOTAL CAPITAL EXPENSES	57,474		0		0		0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	60,774		1,635		0		2,500	0	2,500	2,500
TOTAL EXPENDITURES	60,774		1,635		0		2,500	0	2,500	2,500
REVENUE OVER/(UNDER) EXPENDITURES	(40,529)		24,029		28,144		19,856	19,195	26,654	26,654
PROJECTED ENDING FUND BALANCE	0		24,029		52,173		72,029	71,368	78,827	105,481

*** END OF REPORT ***



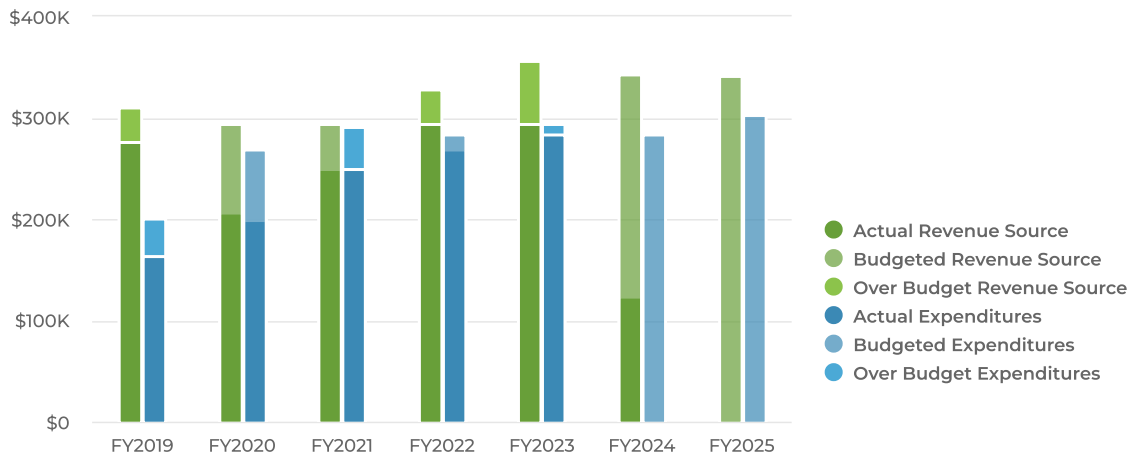


Hotel/Motel Tax Fund

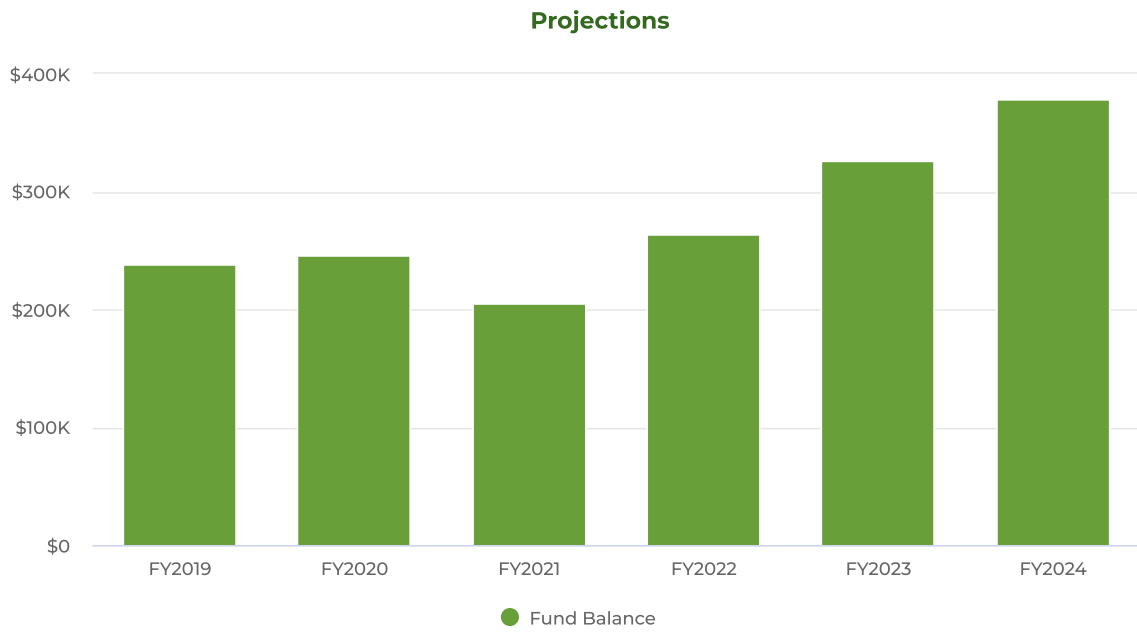
The purpose of the local hotel occupancy tax is to promote tourism and the convention and hotel industry. Texas Tax Code Chapter 351 (<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.351.htm>) and Tax Code Chapter 352 (<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.352.htm>) give municipalities the authorization to levy a tax on a person who pays for the use of a hotel room, as defined by Tax Code Chapter 156 (<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.156.htm>).

Summary

The City of Windcrest is projecting \$342.7K of revenue in FY2025, which represents a 0.1% decrease over the prior year. Budgeted expenditures are projected to increase by 6.5% or \$18.5K to \$303.5K in FY2025.



Fund Balance



16 - Hotel/Motel Tax Fund

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D	PROJECTED	REQUESTED	PROPOSED
							ACTUAL	YEAR END	BUDGET	BUDGET
BEGINNING FUND BALANCE	245,727		204,625		264,205		326,707	326,707	378,444	378,444
FUND BALANCE ACTIVITY	0		0		0		0	0	0	0
4101 INCOME-HOT	250,745		328,898		344,473		134,716	333,035	339,696	
4105 INCOME-OTHER	0		0		0		0	0	0	
4115 INCOME-INTEREST	26		22		13,030		8,618	7,202	3,000	
TOTAL REVENUES	250,771		328,920		357,503		143,334	340,237	342,696	



16 - Hotel/Motel Tax Fund (Continue)

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS										
500-040 ADVERTISING & PROMOTION	0		0		0		0	0	0	0
500-050 MISCELLANEOUS	0		0		0		818	3,500	3,500	3,500
TOTAL SALARIES & BENEFITS	0		0		0		818	3,500	3,500	3,500
OTHER EXPENSES										
500-501 TRANSFER TO GENERAL FUND	291,873		212,000		0		0	285,000	300,000	300,000
500-502 TRANSFER TO GENERAL FUND	0		4,341		260,000		0	0	0	0
500-503 TRANSFER TO GENERAL FUND	0		53,000		35,000		0	0	0	0
TOTAL OTHER EXPENSES	291,873		269,341		295,000		0	285,000	300,000	300,000
500-501 TRANSFER TO GENERAL FUND										
PERMANENT NOTES:										
Civic Center Subsidy										
CAPITAL EXPENSES										
500-800 CAPITAL EXPENDITURES	0		0		0		0	0	0	0
TOTAL CAPITAL EXPENSES	0		0		0		0	0	0	0
TOTAL 00-GENERAL EXPENDITURES	291,873		269,341		295,000		818	288,500	303,500	303,500
TOTAL EXPENDITURES	291,873		269,341		295,000		818	288,500	303,500	303,500
REVENUE OVER/(UNDER) EXPENDITURES	(41,102)		59,579		62,503		142,517	51,737	39,196	39,196
PROJECTED ENDING FUND BALANCE	204,625		264,205		326,707		469,224	378,444	417,640	417,640
*** END OF REPORT ***										



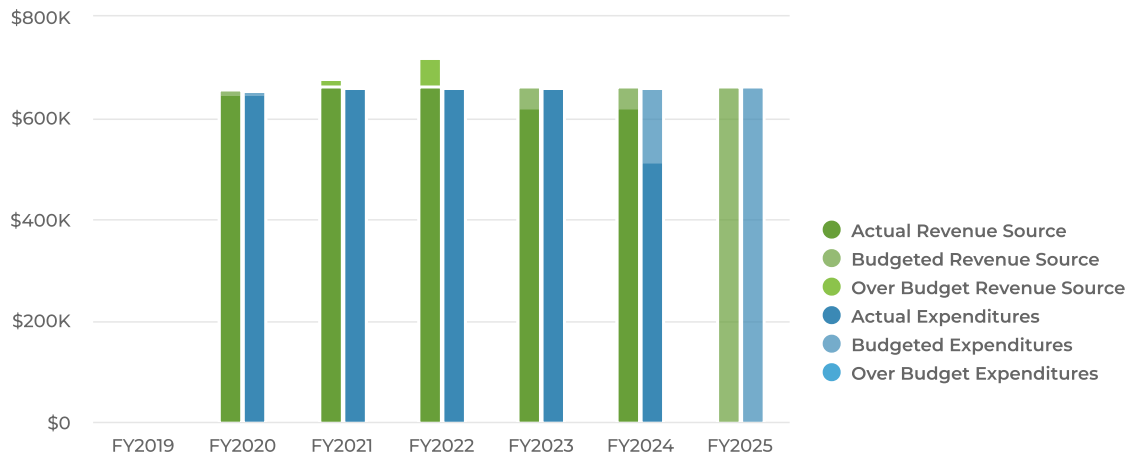


Debt Service Fund

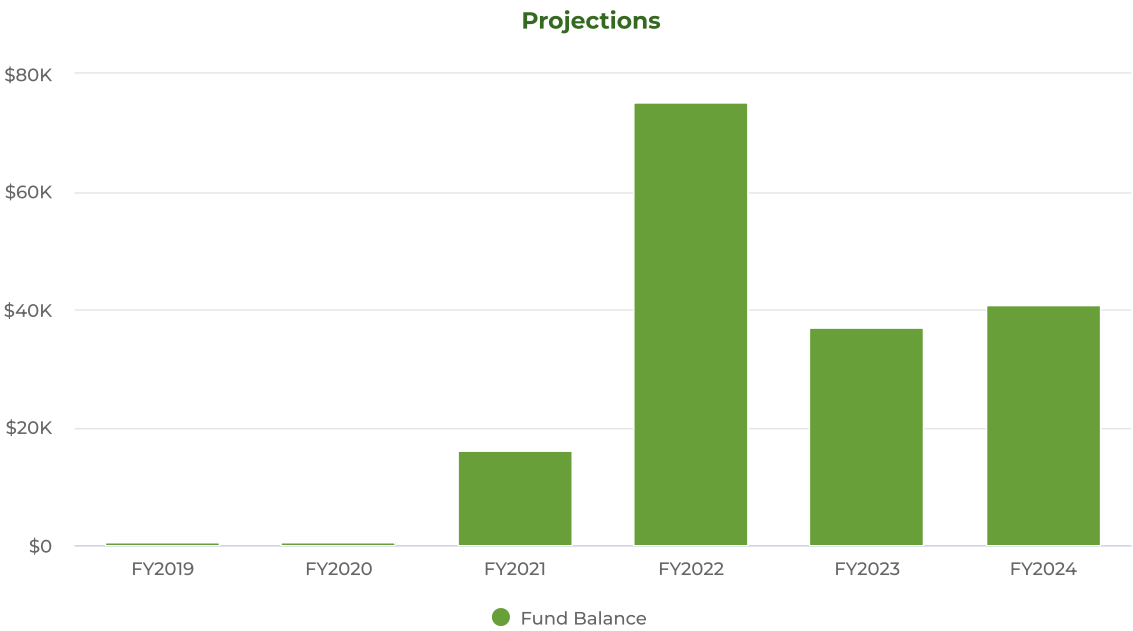
The Debt Service Fund is established by ordinance authorizing the issuance of General Obligation Bonds as well as Certificates of Obligation. The fund provides for payment of bond principal, interest, paying agent fees and a debt service reserve as a sinking fund each year. An ad-valorem tax rate and tax levy is required to be computed and levied each year, which will be sufficient to produce the money required to pay principal and interest as it comes due and provide the interest and sinking fund reserve. The modified accrual basis of accounting is used by this governmental fund in accordance with Generally Accepted Accounting Principles (GAAP).

Summary

The City of Windcrest is projecting \$665K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0.4% or \$2.38K to \$662.75K in FY2025.



Fund Balance



17 - Debt Service Fund

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		PROJECTED YEAR END		REQUESTED BUDGET		PROPOSED BUDGET	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL				BUDGET		BUDGET	
BEGINNING FUND BALANCE	598		16,095		75,208		36,929		36,929		40,679		40,679	
FUND BALANCE ACTIVITY	0		0		0		0		0		0		0	
4101 INCOME - TAX NOTES PROCEEDS	0		0		0		0		0		0		0	
4105 INCOME - OTHER	0		0		0		0		0		0		0	
4115 INCOME - INTEREST	0		0		0		0		0		0		0	
4116 INCOME - SALES TAX (.25)	0		0		0		0		0		0		0	
4117 AD VALOREM TAX (1&S)	677,547		720,288		621,271		626,634		665,000		665,000		665,000	
TOTAL REVENUES	677,547		720,288		621,271		626,634		665,000		665,000		665,000	



17 - Debt Service Fund (Continued)

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 PROPOSED BUDGET
OTHER EXPENSES								
500-211 GO SERIES 2019 A PRINCIPAL EXP	220,000	230,000	240,000	230,000	255,000	255,000	270,000	
500-212 GO SERIES 2019 A INTEREST EXP.	275,300	264,050	252,300	264,050	123,150	239,925	226,800	
500-213 GO SERIES 2019 B PRINCIPAL EXP	90,000	95,000	100,000	95,000	105,000	105,000	110,000	
500-214 GO SERIES 2019 B INTEREST EXP	75,950	71,325	66,450	71,325	31,975	61,325	55,950	
500-351 GO SERIES 2019 A ISSUANCE COST	0	0	0	0	0	0	0	
500-352 GO SERIES 2019 B ISSUANCE COST	0	0	0	0	0	0	0	
500-400 PAY AGENT/REGISTRAR FEES	800	800	800	800	0	0	0	
TOTAL OTHER EXPENSES	662,050	661,175	659,550	660,375	515,125	661,250	662,750	
TOTAL 00-GENERAL EXPENDITURES								
	662,050	661,175	659,550	660,375	515,125	661,250	662,750	
TOTAL EXPENDITURES								
	662,050	661,175	659,550	660,375	515,125	661,250	662,750	
REVENUE OVER/(UNDER) EXPENDITURES								
	15,497	59,113	(38,279)	4,625	111,509	3,750	2,250	
PROJECTED ENDING FUND BALANCE								
	16,095	75,208	36,929	41,554	148,438	40,679	42,929	
*** END OF REPORT ***								

*** END OF REPORT ***



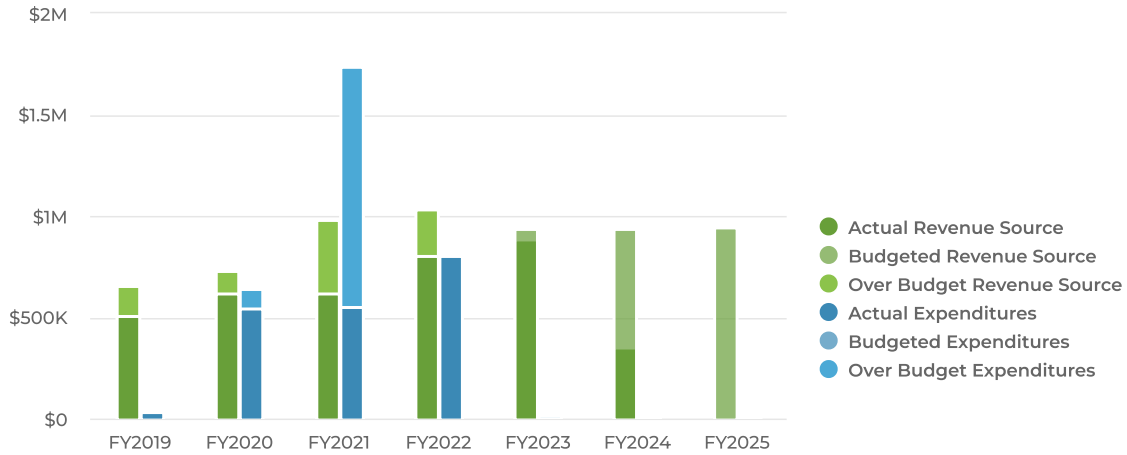


Street Fund

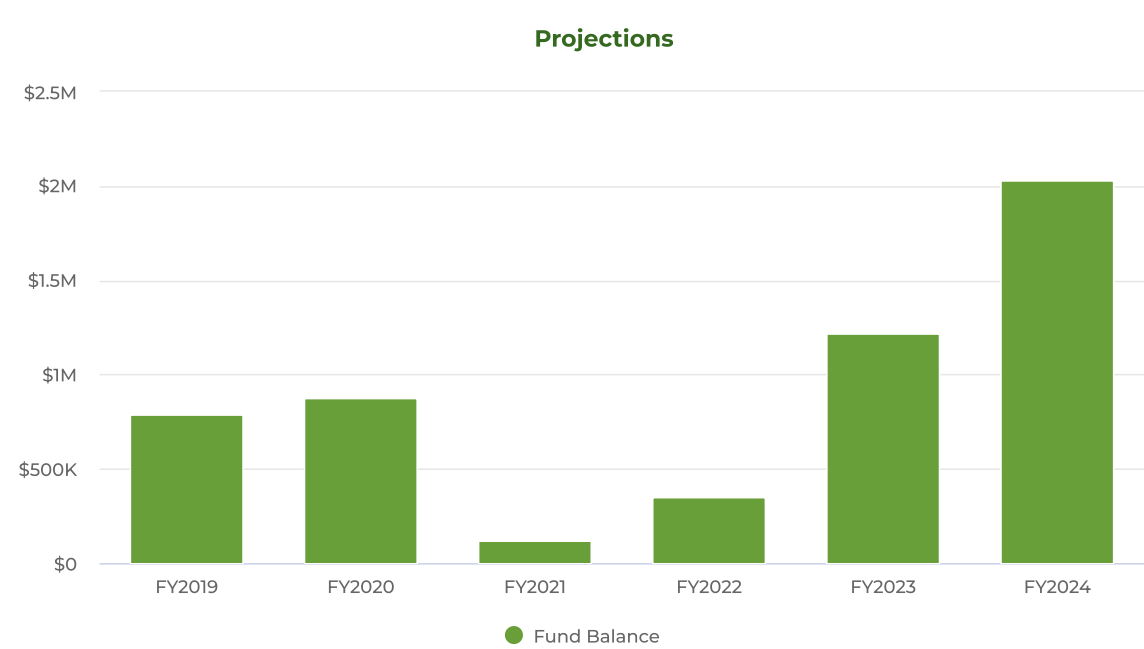
Accounts for proceeds from a street maintenance sales tax dedicated to improving the roads within the City.

Summary

The City of Windcrest is projecting \$945.42K of revenue in FY2025, which represents a 0.2% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$5K in FY2025.



Fund Balance



19 - Street Fund

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
BEGINNING FUND BALANCE	874,721		120,804		349,363		1,217,650	1,217,650	2,033,291	2,033,291
FUND BALANCE ACTIVITY	0		0		0		0	0	0	0
4101 INCOME - TAX NOTES PROCEEDS	0		0		0		0	0	0	0
4105 TRANSFER FROM GENERAL FUND	105,584		0		0		0	0	0	0
4115 INCOME - INTEREST	8		55		1,516		936	1,100	1,500	1,500
4116 INCOME-SALES TAX (.25)	881,341		1,036,347		890,518		432,381	819,541	943,923	943,923
4460 MISC. INCOME	0		0		0		0	0	0	0
TOTAL REVENUES	986,933		1,036,402		892,034		943,933	820,641	945,423	945,423



19 - Street Fund (Continued)

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024			2024-2025		
					Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET		
SALARIES & BENEFITS										
500-050 MISCELLANEOUS EXPENSE	5,339	7,694	1,500	5,000	1,100	5,000	5,000			
TOTAL SALARIES & BENEFITS	5,339	7,694	1,500	5,000	1,100	5,000	5,000			
OTHER EXPENSES										
500-320 ENGINEER/ARCHITECT	2,000	31,550	0	0	0	0	0			
500-325 SALES TAX COLLECTION SERVICES	0	0	0	0	0	0	0			
TOTAL OTHER EXPENSES	2,000	31,550	0	0	0	0	0			
CAPITAL EXPENSES										
500-800 CAPITAL EXPENDITURES	1,733,511	768,600	22,247	0	12,098	0	0			
500-810 STREET MAINTENANCE	0	0	0	0	0	0	0			
TOTAL CAPITAL EXPENSES	1,733,511	768,600	22,247	0	12,098	0	0			
OTHER INCOME/EXPENSES										
500-900 TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0			
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0			
TOTAL 00-GENERAL EXPENDITURES	1,740,850	807,843	23,747	5,000	13,198	5,000	5,000			
TOTAL EXPENDITURES	1,740,850	807,843	23,747	5,000	13,198	5,000	5,000			
REVENUE OVER/(UNDER) EXPENDITURES	(753,917)	228,559	868,287	938,933	420,120	815,641	940,423			
PROJECTED ENDING FUND BALANCE	120,804	349,363	1,217,650	2,156,583	1,637,770	2,033,291	2,973,714			

*** END OF REPORT ***



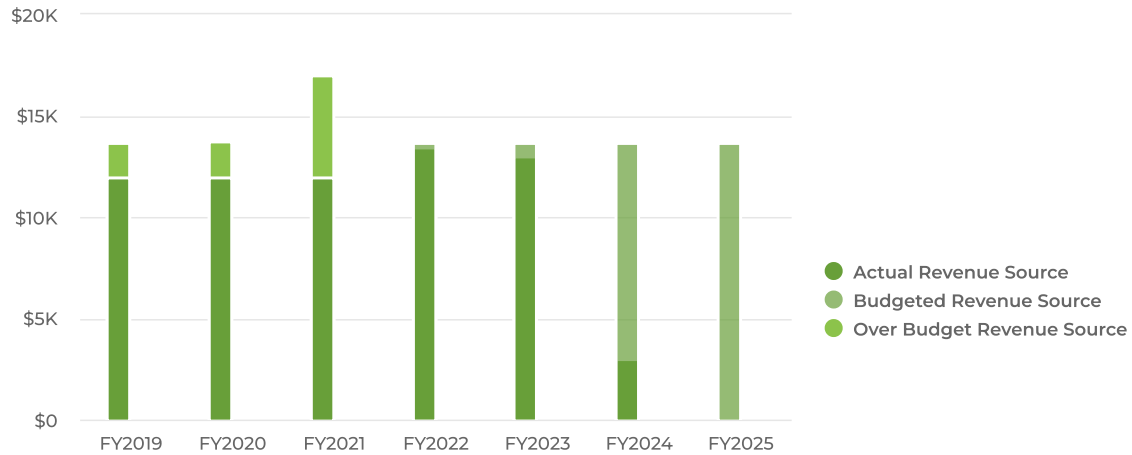


Public, Education & Government Fund

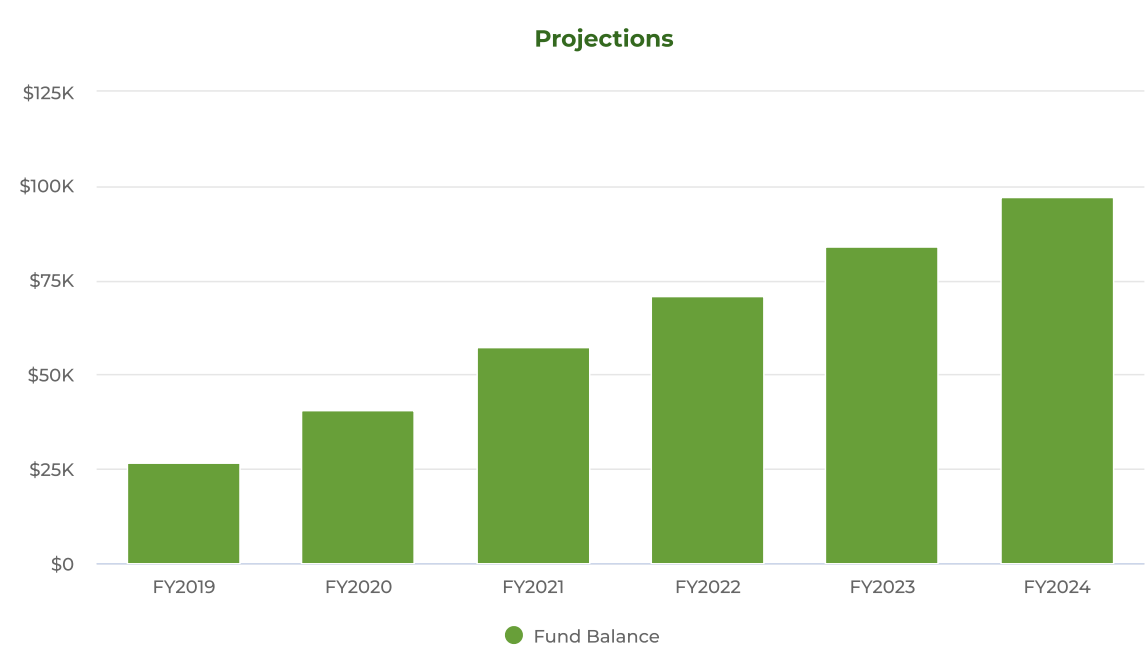
Accounts franchise fees restricted for capital expenditures associated with public, educational and governmental facilities.

Summary

The City of Windcrest is projecting \$13.7K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



Fund Balance



20 - Public, Education & Government Fund

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
BEGINNING FUND BALANCE	40,429		57,454		70,925	83,977	83,977	83,977	96,977	96,977
FUND BALANCE ACTIVITY	0		0		0	0	0	0	0	0
4105 INCOME OTHER	17,025		13,470		13,052	13,700	5,933	13,000	13,700	
TOTAL REVENUES	17,025		13,470		13,052	13,700	5,933	13,000	13,700	
REVENUE OVER/(UNDER) EXPENDITURES	17,025		13,470		13,052	13,700	5,933	13,000	13,700	
PROJECTED ENDING FUND BALANCE	57,454		70,925		83,977	97,677	89,910	96,977	110,677	
*** END OF REPORT ***										



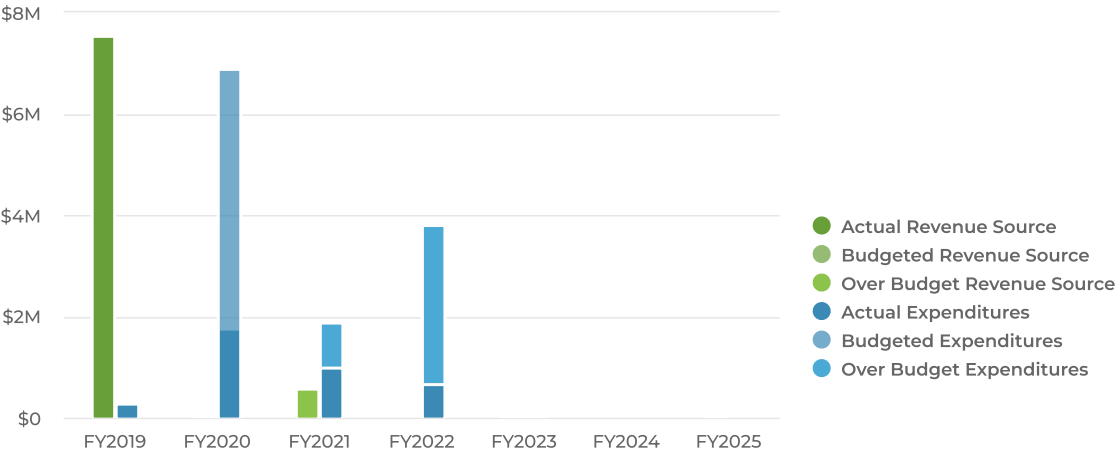


2019 Series A

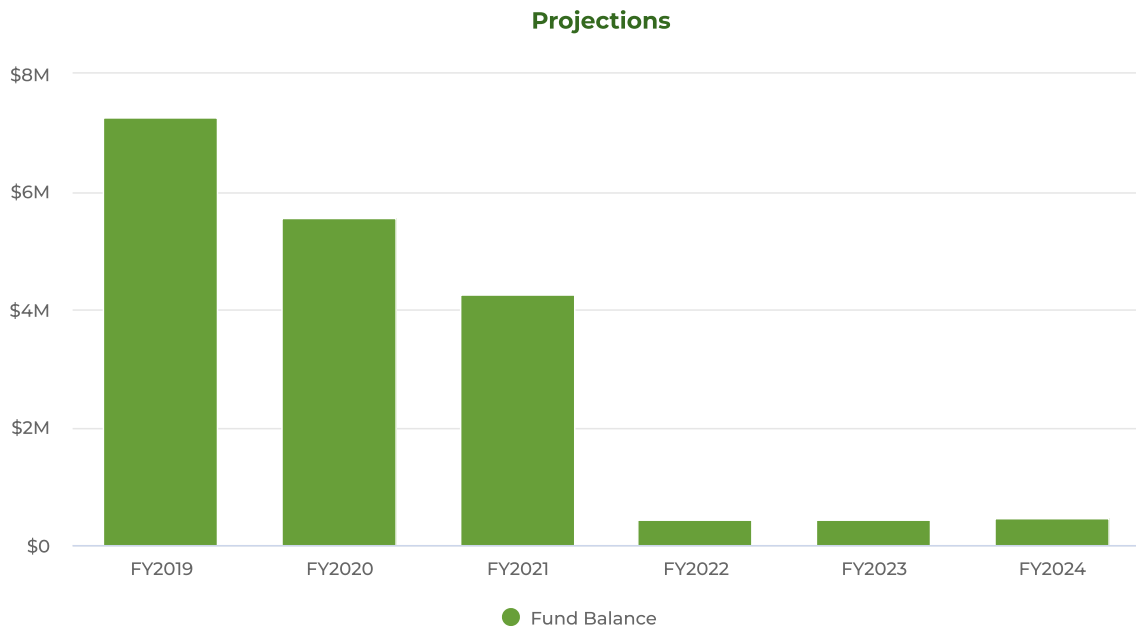
The 2019 Series A Fund is used for the purpose of constructing and improving streets, sidewalks and related drainage improvements within the City, including but not limited to Midcrown Drive, Crestway Drive and Eaglecrest Boulevard; and to pay for the costs of issuance of the Series 2019A Bonds.

Summary

The City of Windcrest is projecting \$15K of revenue in FY2025, which represents a 200% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



Fund Balance



21 - 2019 Series A

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025		
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
BEGINNING FUND BALANCE	5,548,146	4,266,722	445,042	441,925	441,925	441,925	445,928	445,928	
FUND BALANCE ACTIVITY	0	0	0	0	0	0			
4105 INCOME - OTHER	601,261	0	0	0	0	0	0	0	
4106 BOND PREMIUM	0	0	0	0	0	0	0	0	
4107 BOND ISSUANCE	0	0	0	0	0	0	0	0	
4115 INCOME-INTEREST	430	336	31,816	5,000	10,445	18,003	15,000		
TOTAL REVENUES	601,691	336	31,816	5,000	10,445	18,003	15,000		



21 - 2019 Series A (Continued)

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES										
500-200 UNDERWRITERS FEES		0		0		0		0		0
500-201 BOND ISSUANCE COST		0		0		0		0		0
500-320 ENGINEER/ARCHITECT		0	203,755			0		0		0
500-500 MISC. EXPENSE		0		0	4,000			0		0
TOTAL OTHER EXPENSES		0	203,755		4,000	0	0	0		0
CAPITAL EXPENSES										
500-800 CAPITAL EXPENDITURES	1,883,114		3,618,261		30,933		2,500	14,000		0
TOTAL CAPITAL EXPENSES	1,883,114		3,618,261		30,933	0	2,500	14,000		0
TOTAL 00-GENERAL EXPENDITURES	1,883,114		3,822,016		34,933	0	2,500	14,000		0
TOTAL EXPENDITURES	1,883,114		3,822,016		34,933	0	2,500	14,000		0
REVENUE OVER/(UNDER) EXPENDITURES	(1,281,424)		(3,821,680)		(3,117)	5,000	7,945	4,003	15,000	
PROJECTED ENDING FUND BALANCE	4,266,722		445,042		441,925	446,925	449,870	445,928	460,928	
*** END OF REPORT ***										

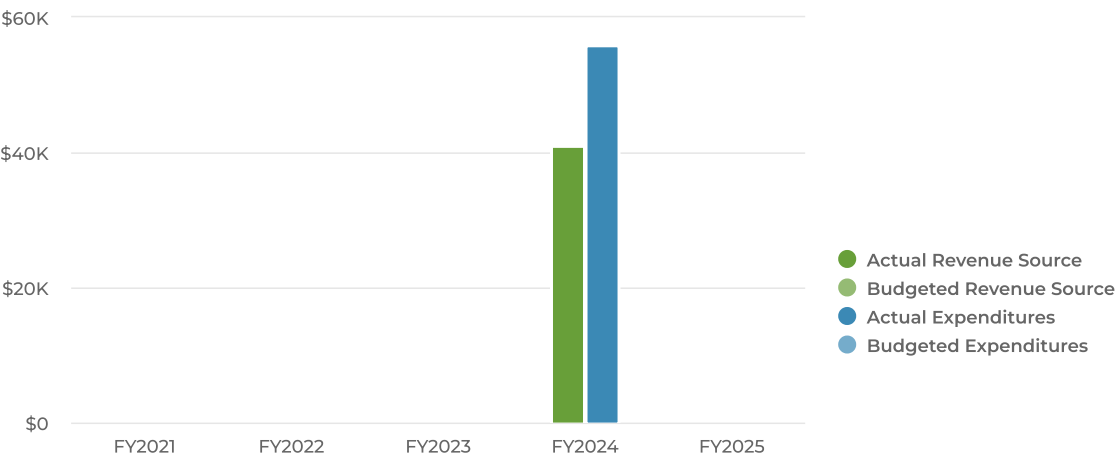
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Summary

The City of Windcrest is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



Grant Status

Applying For	Applying to	Grant Application #	Application Status	Project Type	Grant Period	Date Awarded	Amount Requested	Notes (Basis of Funding)
FY24 COPS Hiring Program	Just Grants / https://justgrants.usdoj.gov	FAW-180320	Funded	Police	2024-2028	11/02/23	\$625,000.00	Status: Pending approval from City Council to begin. Notes: Check amount awarded by COPS Office (Raymond) Next Steps: TBD
FY 2024 - Rifle-Resistant Body Armor Grant Program	OOG / eGrants.gov.texas.gov	4856201	Funded	Police	2024	09/26/23	\$27,507.70	Status: Active Grant (Fund Hold) Notes: Final FSR for reimbursement was submitted on 4/19/24. Next Steps: Pending Direct Deposit from OOG to CLOSE Grant.
FY24 Justice Assistance Grant Program (Local Pass-Through)/ Improve Technology for Patrol Operations (10 Laptops and 7 Docking Stations)	OOG / eGrants.gov.texas.gov	4761801	Funded	Police	2024	10/24/24	\$30,062.42	Status: Pending OOG Review. Notes: Submitted CR & recertified application #4761801 on 4/25/24. CEO/LEO Certification with date was submitted on 4/24/24. Updated Budget to include benefits of equipment on 4/25/24. 90-Day Commencement Letter was submitted on 2/9/24. Next Steps: Submit Final FSR for reimbursement when hold is removed.
2023 Assistance to Firefighters (AFG) Grant / (Mini-Pumper)	FEMA	EMW-2023-FG-06665	Pending	Fire	2025	Pending Decision	\$492,310.50	Status: Pending Application Review by FEMA. Notes: AFG Grant Application was submitted on 3/7/24 Next Steps: Pending Notification of Award or Denial.



FY25 Justice Assistance Grant Program (Local Pass-Through)/ Improve Technology for Patrol Operations (Continuation) (17 Laptops & 7 Docking Stations)	OOG / eGrants.gov.texas.gov	4761802	Pending	Police	2025	Pending Decision	\$47,662.46	Status: Pending OOG Review. Notes: Presented to AACOG Board and received a Favorable review on 4/16/24. Next Steps: Wait for the Prioritization Ranking from AACOG. Estimated Mid-May for Award Notification from OOG.
FY 2023 Staffing for Adequate Fire and Emergency Response (SAFER) Grant / (For hiring of 8 Firefighters)	FEMA	EMW-2023-FF-01192	Pending	Fire	2024-2028	Pending Decision	\$2,612,779.28	Status: Pending Application Review by FEMA. Notes: SAFER Grant Application was submitted on 4/12/24 Next Steps: Pending Notification of Award or Denial.
Fiscal Year (FY) 2022 Staffing for Adequate Fire and Emergency Response (SAFER) Grant / (For Hiring of 8 Firefighters)	FEMA	EMW-2022-FF-02261	Rejected	Fire	2023	Not Selected	\$2,269,800.00	Status: Not Selected Notes: SAFER Grant Application was submitted on 4/2023 Next Steps: Closed
FY 2023 SH-Bullet-Resistant Shield Grant Program / (Ballistic Shields)	OOG / eGrants.gov.texas.gov	4677101	Funded	Police	2023	01/18/23	\$38,147.55	CLOSED

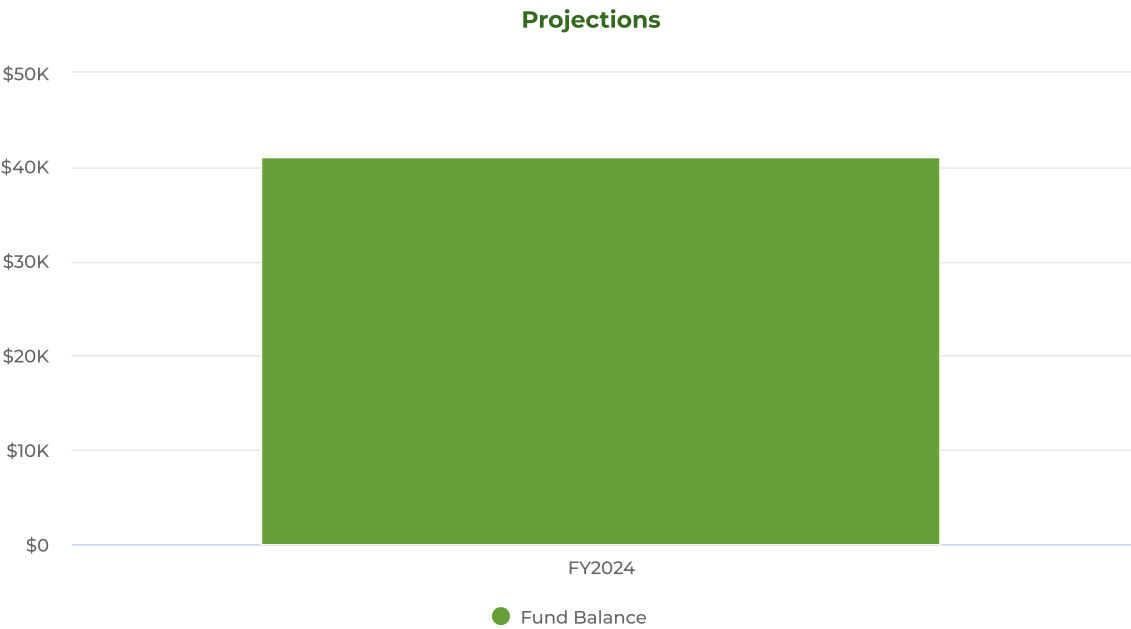
Future Grant Opportunities

Future Grant Opportunity	Apply To	Grant Application #	Application Status	Project Type	Grant Period	Date Awarded	Amount Requested	Notes (Basis of Funding)
FY2024 Homeland Security Grant Program (HSGP)	FEMA	TBD	TBD	Police	2024-2025	TBD	TBD	Researching Funding Opportunity for simmunition equipment, K-9 capabilities, and Ballistic helmets under the Homeland Security Grant
FY 2025 Criminal Justice Grant	OOG / eGrants.gov.texas.gov	TBD	TBD	Police	2025	TBD	TBD	Placeholder
FY 2025 Texas Motor Vehicle Crime Authority Grant	MOTOR VEHICLE CRIME PREVENTION AUTHORITY	TBD	TBD	Police	2025	TBD	TBD	To implement SB 224, the MVCPA is providing grants to local law enforcement taskforces and agencies to combat Catalytic Converter Theft
BJA Patrick Leahy Bulletproof Vest Partnership (BVP)	BJA	TBD	TBD	Police	2024-2025	TBD	TBD	TBD



Expenditures by Expense Type

Fund Balance



24 - Grant Fund

REVENUES	2020-2021					2021-2022			2022-2023			2023-2024			2024-2025		
	ACTUAL					ACTUAL			ACTUAL			Y-T-D			REQUESTED		PROPOSED
												ACTUAL			BUDGET		BUDGET
BEGINNING FUND BALANCE	0					0			0			0			41,113		41,113
FUND BALANCE ACTIVITY	0					0			0			0			0		0
4001 BALISTIC SHILED INCOME	0					0			0			0			0		0
4101 POLICE GRANTS INCOME	0					0			0			41,114			0		0
4102 FIRE GRANTS INCOME	0					0			0			0			0		0
TOTAL REVENUES	0					0			0			41,114			97,075		0



24 - Grant Fund (Continued)

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	2024-2025 REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES								
502-200 BALISTIC SHIELDS GRANT	0	0	0	0	27,508	27,508	0	
502-201 TECHNOLOGY GRANT	0	0	0	0	28,454	28,454	0	
TOTAL OTHER EXPENSES	0	0	0	0	55,961	55,962	0	
TOTAL 02-POLICE DEPARTMENT	0	0	0	0	55,961	55,962	0	
TOTAL EXPENDITURES	0	0	0	0	55,961	55,962	0	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	(14,847)	41,113	0	
PROJECTED ENDING FUND BALANCE	0	0	0	0	(14,847)	41,113	41,113	
*** END OF REPORT ***								
PROJECTED ENDING FUND BALANCE	0	0	0	0	0	0	0	
*** END OF REPORT ***								





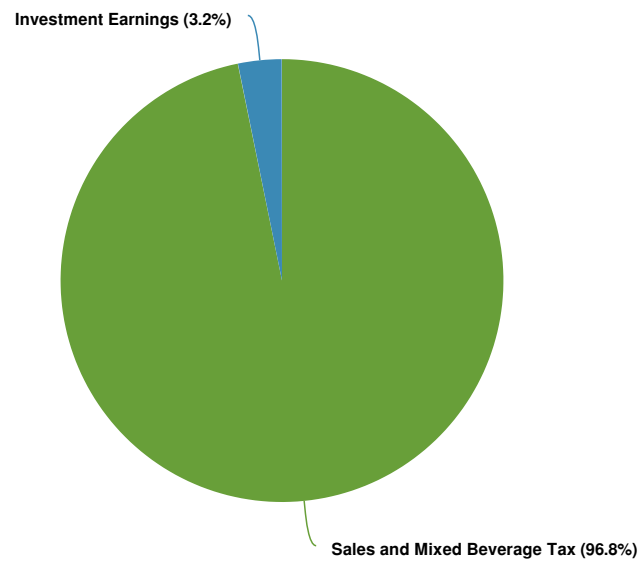
WCCPD Fund

The WCCPD is focused on providing supplemental resources to the City of Windcrest Police Department. The CCPD is funded through a quarter cent sales tax. The CCPD provides direct services and benefits to the City of Windcrest. The CCPD and the City of Windcrest have both a financial and operational relationship which requires that the CCPD's financial statements be discretely presented in the City's financial statements.

The Windcrest Crime Control and Prevention District (CCPD) is governed by a seven-member board, all appointed by City Council. The CCPD is focused on providing supplemental resources to the City of Windcrest police department. The CCPD is funded through a quarter cent sales tax. The CCPD provides direct services and benefits to the City of Windcrest. The CCPD and the City of Windcrest have both a financial and operational relationship which requires that the CCPD's financial statements be discretely presented in the City's financial statements.

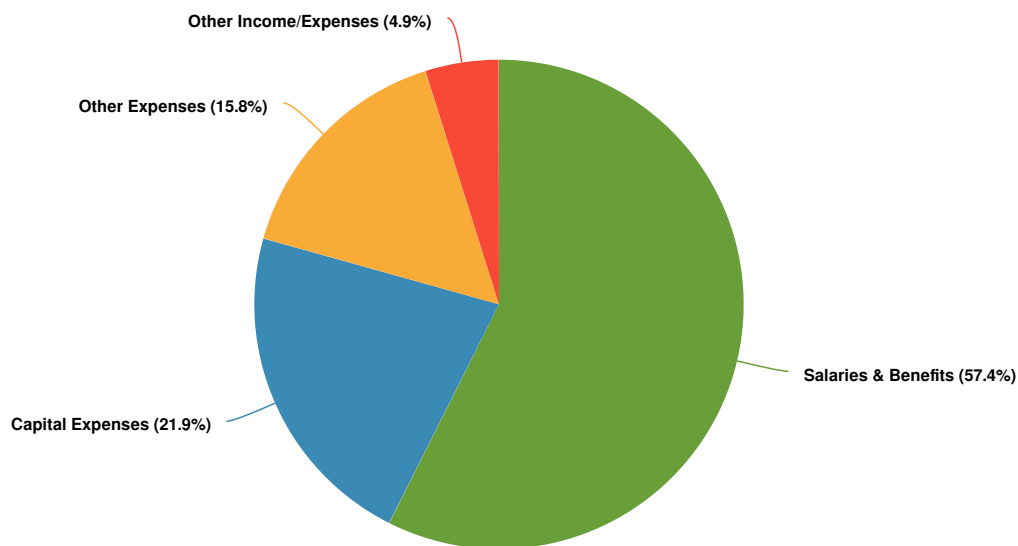
Revenues by Source

Projected 2025 Revenues by Source

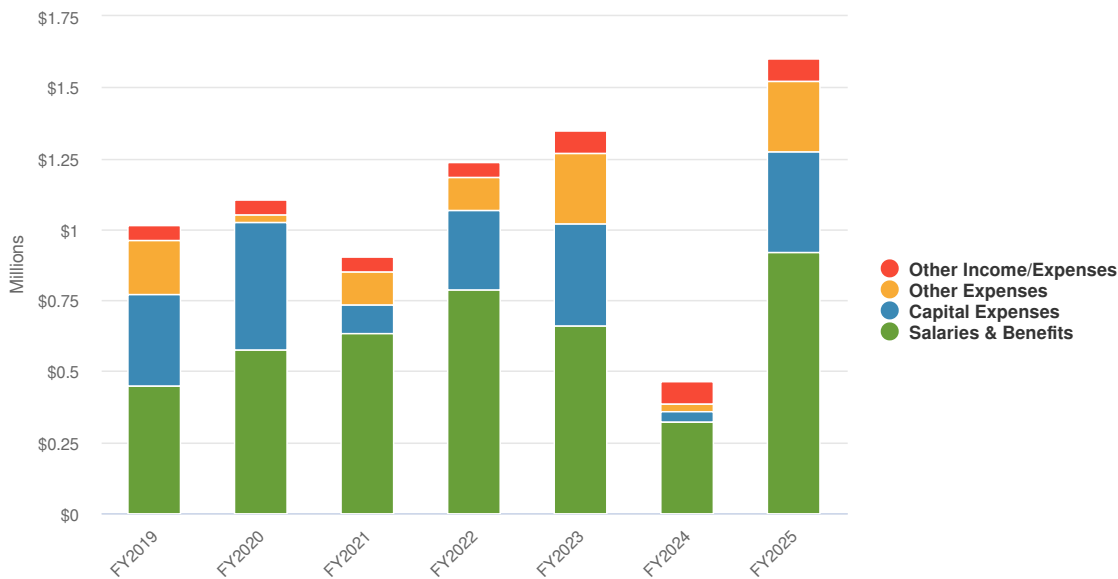


Expenditures by Expense Type

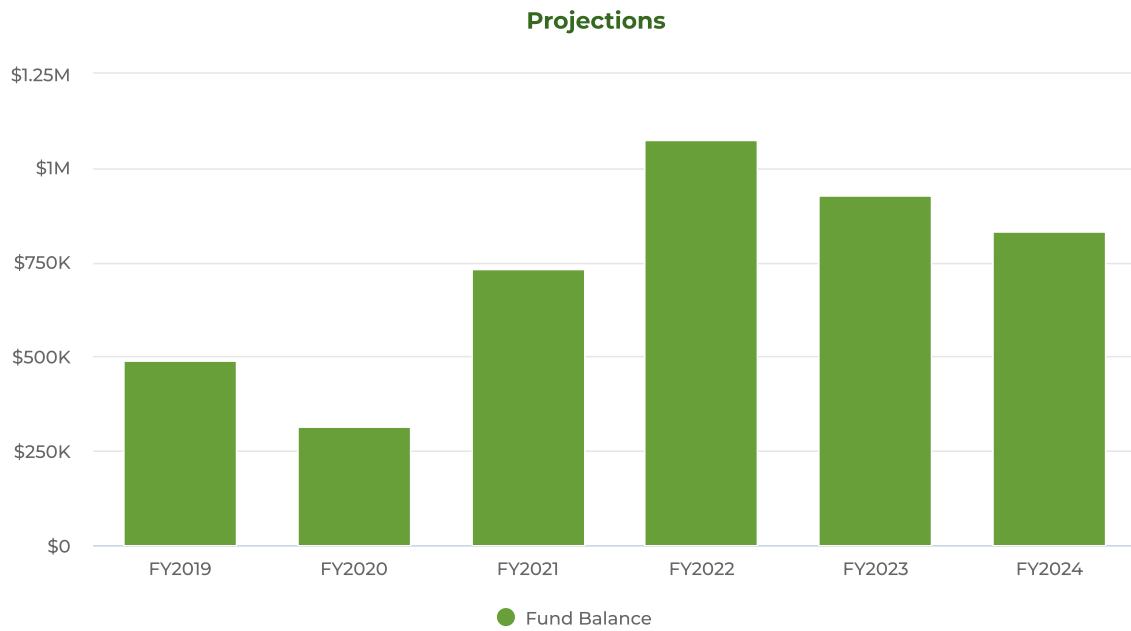
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance





Transmittal Letter

February 20, 2024

To Members of the Windcrest Crime Control & Prevention District Board:

Board President Dr. William R. Mueller

Board Vice President Margaret Weidenbach

Board member Rhonda Rowland

Board member William Lambrides

Board member Tim Dehn

Board member Mike Arnold

Board member James Senseney III

Attached is the Windcrest Crime Control and Prevention District (CCPD) Fiscal Year 2024-2025 Proposed Budget. This budget supplements funding provided in the City's public safety budget to enhance the level of resources available for police services provided to the citizens of Windcrest.

The CCPD budget is funded by a quarter cent (1/4¢) sales tax as permitted by Local Government Code 363 and approved by citizens on September 11, 2004 and continued by voters on May 9, 2009 for another twenty years.

Sales tax collections make up almost 100% of the District's revenues. We expect Fiscal Year 2023-2024 sales tax collections to come in approximately 4.8% lower than originally expected and for Fiscal Year 2024-2025 sales tax collections to come in about 4.8% higher than current year expectations, less a significant one-time allocation. Total revenues are expected to be \$1,253,313 which includes sales tax receipts and interest earnings.

Sales tax revenue depends on the level of wholesale and retail sales within the District. The sales tax rate in the City of Windcrest is 8.25% for goods or services sold or delivered within the boundaries of the city. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly, or annual basis. Of the 8.25% tax, the State retains 6.25% and distributes 2% to the City.

Of the total 2% local share, 0.25% is allocated to the Windcrest Economic Development Corporation 0.25% is allocated to the Street Fund (CIP), 0.25% allocated to the Windcrest Crime Control and Prevention District the remaining 1.25% is deposited in the General Fund. 1.25% of the Sales Tax within the General Fund is allocated 0.25% to offset Ad Valorem FY24-25. Sales tax revenue estimates are prepared using a combination of forecasting methodologies.

The Fiscal Year 2024-2025 operating expenses are projected to be \$1,252,483. This represents an increase of 1.2% from the Fiscal Year 2023-2024 budget. Primarily increases are related to the personnel cost due to the shift switch from 10 hours to 12-hour shift. The decreases in operating expenses are nominal and are primarily related to contractual decreases for our participation in the Sales Tax collection and audit.

All capital items are presented in the 5-year capital plan for the WCCPD board review and consideration.

The projected ending fund balance for Fiscal Year 2023-2024 of \$831,669 exceeds the adopted ending fund balance by approximately 14.6%.

We respectfully submit the Fiscal Year 2024-2025 budget for your consideration. Please feel free to call if you have any questions or concerns.

Sincerely,

Rafael Castillo Jr.



RESOLUTION 2024 - 1001WCCPD (R)

RESOLUTION 2024-1001WCCPD(R)

A RESOLUTION APPROVING AND ADOPTING A PROPOSED OPERATING BUDGET FOR THE WINDCREST CRIME CONTROL AND PREVENTION DISTRICT IN THE CITY OF WINDCREST FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025; APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Windcrest Crime Control and Prevention District (herein after "WCCPD") approves a recommendation of a proposed operating budget to City Council for operating various funds of the Windcrest Crime Control and Prevention District of the City of Windcrest for the fiscal year October 1, 2024, to September 30, 2025;

WHEREAS, said budget has been submitted to the Windcrest Crime Control and Prevention District in accordance with the Local Government Code; and

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

WHEREAS, said public hearing on the Proposed Windcrest Crime Control and Prevention District FY 24/25 Budget (Proposed Budget) has been held; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE WINDCREST CRIME CONTROL AND PREVENTION DISTRICT OF THE CITY OF WINDCREST that:

1. The Windcrest Crime Control and Prevention District (WCCPD) held a public hearing and open meeting for consideration of approving a recommended proposed budget for the FY24/25 Windcrest Crime Control and Prevention District (Exhibit A) on Friday, March 28, 2024, for City Council approval;

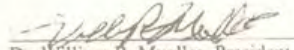
RESOLUTION 2024-1001WCCPD(R)

1 of 2 |

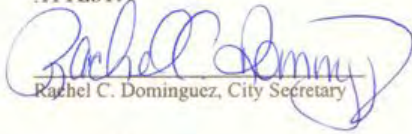


DULY PASSED AND APPROVED, on the 28th day of March, 2024 at a regular meeting of the Windcrest Crime Control and Prevention District of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

WINDCREST CRIME CONTROL AND PREVENTION DISTRICT


Dr. William R. Mueller, President

ATTEST:


Rachel C. Dominguez, City Secretary



APPROVED:

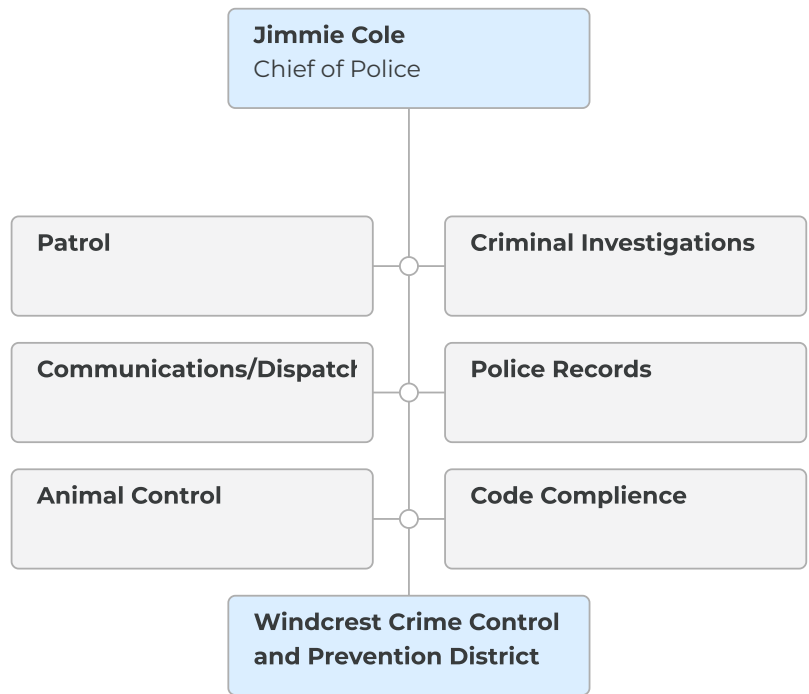

Ryan S. Henry, City Attorney

RESOLUTION 2024-1001WCCPD(R)

2 of 2 |



WCCPD Organizational Chart

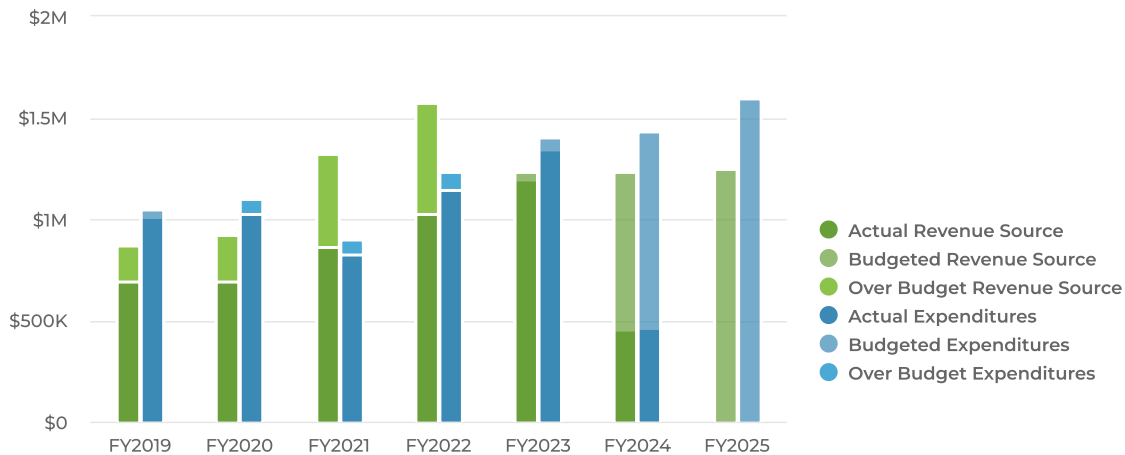




Summary

The City of Windcrest is projecting \$1.25M of revenue in FY2025, which represents a 1.2% increase over the prior year. Budgeted expenditures are projected to increase by 11.4% or \$164.19K to \$1.6M in FY2025.

The Police Department is established and maintained by the Chief of Police in accordance with Section 5.04 of the Windcrest Code of Ordinances. The Police Chief organizes and manages the Police Department through the issuance of General Orders. General Orders establish the Rules, Regulations and Procedures which assigns work and guides the behavior of individual members of the department.



Department Summary

The Police Department is established and maintained by the Chief of Police in accordance with Section 5.04 of the Windcrest Code of Ordinances. The Police Chief organizes and manages the Police Department through the issuance of General Orders. General Orders establish the Rules, Regulations and Procedures which assigns work and guides the behavior of individual members of the department.

Our Mission

Our Mission... to protect and serve the citizens and community of Windcrest, the City of Lights.

Nulli Secundus.

Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Our Core Values

Integrity– Integrity allows us to carry out ethical principles which guide our behavior.

Respect – for ourselves and the community we serve.

Courage – Personal courage will provide us with the drive to follow these values in the worst of times and against the greatest adversity.

Duty – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.

Goals And Objectives

CONTINUAL GOALS

- Protection and service to the citizens and community utilizing a community policing philosophy.
- The recruitment and continued employment of high-quality officers/personnel to serve the citizens of the City of Windcrest and to retain those employees.

Short Range Goals (<1 year)

- Create competitive salaries and benefit packages to attract and maintain the best quality of officers and staff.
- Improve the vehicle fleet by replacement of the aging and unserviceable police vehicles.
- Create a recognizable and uniformed patrol vehicle fleet.
- Replace the aging and end of life laptops and computers with individual assignments to extend life expectancy and enhance efficiency.
- Update and maintain current technology, including replacement of desk top computers with robust memory.
- Expand the Bike Patrol Program by repairing and replacing the aging bike fleet with modernized bike equipment.
- Purchase of breaching and protective equipment for officer and citizen protection during active shooter scenarios.
- Create annual officer in-service training to develop highly knowledgeable officers and staff.
- Encourage officers to stay healthy and in a physical condition which allows readiness for the vigorous activities associated with policing.

Mid-range Goals (1 - 3 years)

- Achieve accreditation with the Texas Police Chiefs Association.
- Expand the K-9 Program by adding additional K-9 Officer.
- Continue to maintain the vehicle fleet with vehicle replacement and expansion.

Long Range Goals (>3 years)

- Address operational and functional deficiencies of the current police area at City Hall by building a new police facility.
- Increase police staff utilizing long-term planning strategies which consider future needs of the community.



Performance Measures

Police Department	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	*FY23/24 Actual	FY 24/25 Target
Emergency Response Time	4:29	3:03	3:18	3:00	≤FY22/23
Non-Emergency Response Time	9:50	11:12	6:00	4:42	≤FY22/23
Traffic Contacts	5,230	12,313	11,359	3,726	≥FY22/23
Property Crime	436	552	646	3,726	≥FY22/23
Property Crime Arrests	110	148	166	165	≥FY22/23
Crimes Against Persons	62	80	81	85	<FY22/23
Crimes Against Persons Arrest	42	71	78	71	<FY22/23
Officer Fitness Pass Rate	New Measure		40%	No Tests	>FY22/23
Hours of Annual Training Completed	2,158	2,761	2,810	1631	≥FY22/23
Turnover Rate	20%	14%	12%	9.8%	<FY22/23
Staff Level Percentage	New Measure	86%	86%	91.4%	>FY22/23
Community Outreach	6	14	8	22	>FY22/23

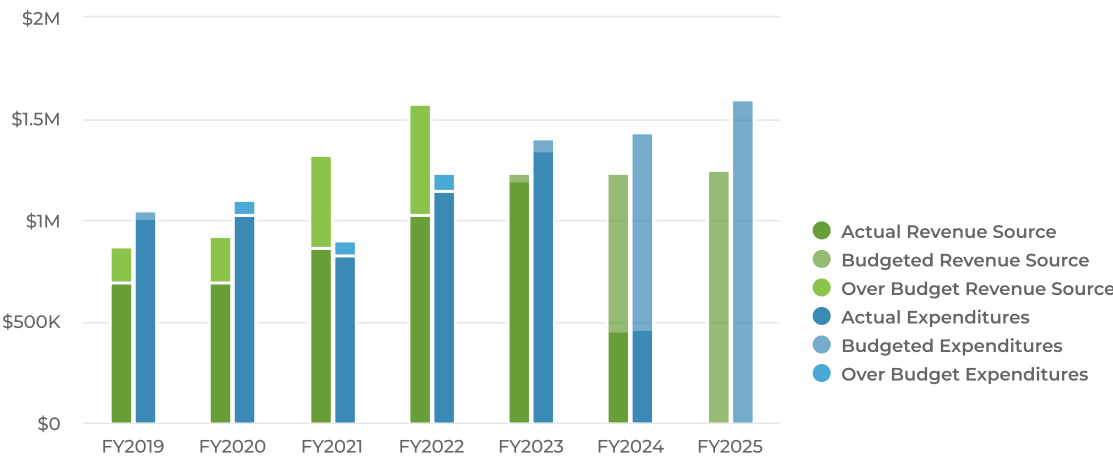
*As of April 25, 2024





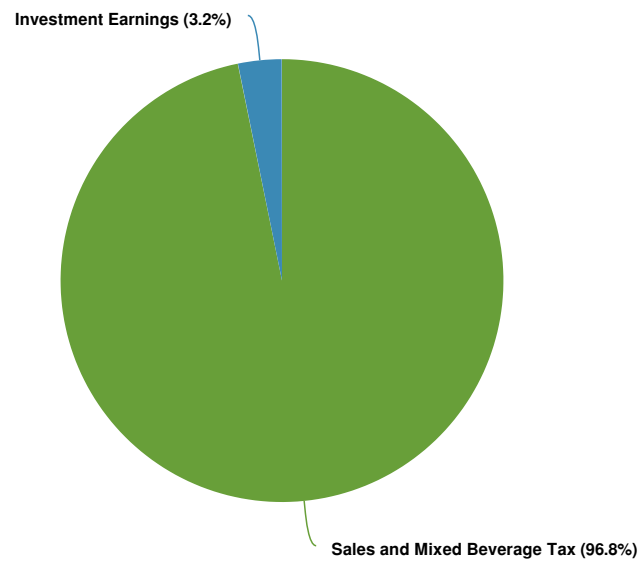
Summary

The City of Windcrest is projecting \$1.25M of revenue in FY2025, which represents a 1.2% increase over the prior year. Budgeted expenditures are projected to increase by 11.4% or \$164.19K to \$1.6M in FY2025.



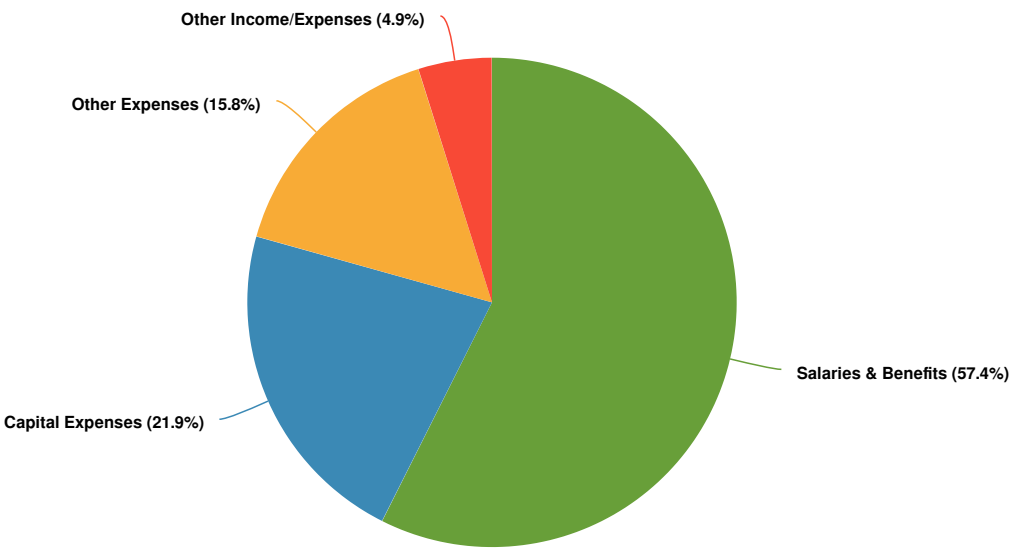
Revenues by Source

Projected 2025 Revenues by Source

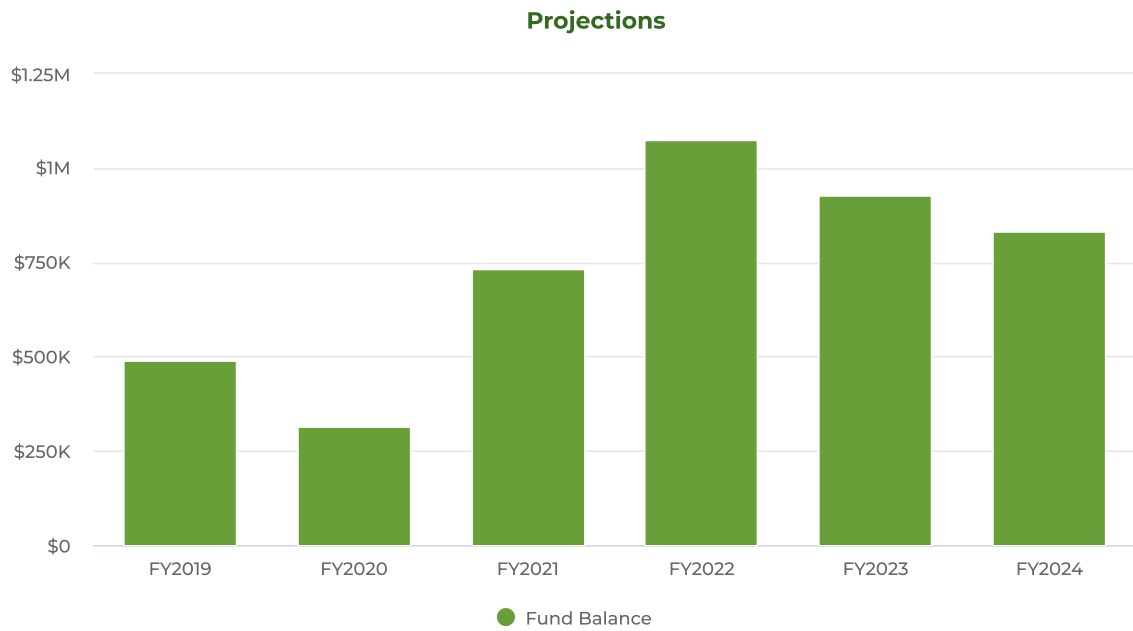


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Fund Balance



18 - WCCPD FUND

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
BEGINNING FUND BALANCE	313,136		734,302		1,074,946		926,130	926,130	926,130	831,669
FUND BALANCE ACTIVITY	0		0		0		0	0	0	0
4101 INCOME - SALES TAX	1,270,378		1,363,963		1,158,233		1,213,313	533,257	1,155,536	1,213,313
4102 INCOME-K9 DONATIONS	0		0		0		0	0	0	0
4105 INCOME - OTHER	0		64,321		0		0	0	0	0
4115 INCOME - INTEREST	36		74		41,514		25,000	24,219	41,019	40,000
4120 PROCEEDS FROM GUN SALES	0		0		0		0	0	0	0
4515 ARPA FUNDS	56,651		151,109		0		0	0	0	0
4900 PROCEEDS FROM CAPITAL LEASE	0		0		0		0	0	0	0
TOTAL REVENUES	1,327,065		1,579,467		1,199,747		1,238,313	557,476	1,196,555	1,253,313



18 - WCCPD FUND (Continued)

DEPARTMENT EXPENSES									
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 PROPOSED BUDGET	
SALARIES & BENEFITS									
500-009 SALARIES	424,474	526,641	411,735	540,347	233,829	442,193	550,346		
500-010 ADMINISTRATIVE EXPENSE	0	0	0	0	0	0	0		
500-011 LONGEVITY	0	0	0	0	0	0	0		
500-013 STIPEND	0	0	0	0	0	0	0		
500-014 SPECIAL ASSIGNMENT PAY K-9	4,203	0	0	600	0	600	600		
500-015 INCENTIVE PAY-BILLING & SHIFT	1,648	1,212	846	600	637	1,200	0		
500-017 CERTIFICATION PAY	2,639	3,564	3,104	600	1,765	3,600	1,500		
500-018 EDUCATION PAY	1,057	2,000	1,507	900	508	1,560	1,500		
500-019 TUITION REIMBURSEMENT	0	0	0	0	0	0	0		
500-020 OVERTIME	43,012	50,184	37,221	35,000	17,903	35,000	60,000		
500-021 7K HOURS	7,160	10,610	10,522	20,467	7,283	12,000	24,924		
500-026 HAZARDOUS DUTY PAY	3,242	3,434	845	1,560	309	2,400	2,160		
500-030 SOCIAL SECURITY	36,480	44,462	38,777	45,814	20,178	45,814	49,307		
500-040 HEALTH INSURANCE	63,080	77,778	76,087	94,893	49,157	85,433	111,700		
500-050 RETIREMENT	35,363	43,045	53,856	78,003	38,028	78,003	91,249		
500-060 WORKERS COMPENSATION	9,788	25,271	25,412	26,949	13,347	25,223	27,000		
500-070 UNEMPLOYMENT COMPENSATION	1,314	284	64	9,000	1,184	1,000	225		
TOTAL SALARIES & BENEFITS	633,460	788,484	659,968	854,733	384,129	734,026	920,510		
OTHER EXPENSES									
500-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0		
500-130 BONDS & TRAINING	0	0	0	0	0	0	0		
500-250 LEGAL EXPENSE	0	0	0	0	0	0	0		
500-290 AUDIT	8,200	8,200	6,940	10,000	3,930	3,930	4,000		
500-325 SALES TAX COLLECTION SERVICES	4,887	77,920	23,729	66,000	12,001	45,000	20,000		
500-420 OFFICE SUPPLIES/FURNITURE	0	0	0	0	0	0	0		
500-430 JUVENILE PROG.FEES & SUPPLIES	0	0	0	0	0	0	0		
500-431 MISCELLANEOUS SUPPLIES	0	0	0	0	0	0	0		
500-433 IT SOFTWARE HARDWARE&SUPPLIES	0	0	0	0	0	0	0		
500-435 K-9 PROGRAM EXPENSES	0	0	0	0	0	0	0		
500-440 ELECTION EXPENSE	0	0	0	0	0	0	0		
500-450 SYSTEM ACCESS FEE	0	0	0	0	0	0	0		
500-480 UNIFORMS	0	0	1,200	0	0	0	0		
500-485 WEAPONS & AMMUNITION	0	0	0	0	0	0	0		
500-486 PERSONAL PROTECTIVE EQUIPMENT	0	0	0	0	0	0	0		
500-487 VEHICLE EQUIPMENT	0	0	0	0	0	0	0		
500-488 EMERGENCY SERVICES	0	0	0	0	0	0	0		
500-489 COMMUNITY SERVICES	0	0	0	0	0	0	0		
500-490 MEMORIAL SERVICES	0	0	0	0	0	0	0		
500-500 MISC. CRIME PREVENTION	0	0	0	0	0	0	0		
500-515 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	0		
500-516 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	0		
500-517 MAINTENANCE ON EQUIPMENT	103,817	29,994	218,467	228,880	102,654	228,880	228,880		
500-518 DEBT SERVICE - INTEREST	0	0	0	0	0	0	0		
500-520 BICYCLE PARTS & MAINTENANCE	0	0	0	0	0	0	0		
TOTAL OTHER EXPENSES	116,904	116,114	250,336	304,880	118,585	277,810	252,880		



18 - WCCPD FUND (Continued)

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024		2024-2025	
					Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
500-517 MAINTENANCE ON EQUIPMENT								
PERMANENT NOTES:								
DAILY WELLS CONTRACT MAINTENANCE \$13,030.88								
City of Live Oak SWAT agreement \$6,500.00								
MOTOROLA Solutions (SPILLMAN) CONTRACT MAINTENANCE								
\$64,000.00								
Solutions II Contract Spillman Server maintenance \$27,216.00								
Crossroad GIS CONTRACT MAINTENANCE \$4,500.00								
ESRI License (fgis) \$400.00								
ArgGIS License (GIS mapping) \$1,247.00								
COSA Contract Maintenance Radios \$20,000.00								
Commercial Electronics \$1,556.00								
Axon Body worn cameras and Tasers lease purchase 10 years								
(FY22/23-32/33) \$60,197.02								
Axon In car cameras lease purchase 10 years (FY22/23-32/33)								
\$25,984.46								
Axon interview room lease purchase 10 years (FY22/23-32/33)								
\$4,248.17								
NOTE: WCCPD EXPENDITURES WERE MOVED TO THE GENERAL FUND,								
POLICE DEPARTMENT (01-502)								
CAPITAL EXPENSES								
500-800 CAPITAL EXPENDITURES	102,534	281,225	360,259	201,180	44,023	201,180	351,594	
TOTAL CAPITAL EXPENSES	102,534	281,225	360,259	201,180	44,023	201,180	351,594	
OTHER INCOME/EXPENSES								
500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	
500-901 TRANSFER TO GEN FUND	53,000	53,000	78,000	78,000	78,000	78,000	78,000	
TOTAL OTHER INCOME/EXPENSES	53,000	53,000	78,000	78,000	78,000	78,000	78,000	
500-901 TRANSFER TO GEN FUND								
PERMANENT NOTES:								
\$53,000.00 - reimbursement costs to General Fund								
\$25,000.00 - Takas park Lights reimbursement costs to								
General Fund								
TOTAL 00-GENERAL EXPENDITURES	905,899	1,238,823	1,348,563	1,438,793	624,737	1,291,016	1,602,984	
TOTAL EXPENDITURES	905,899	1,238,823	1,348,563	1,438,793	624,737	1,291,016	1,602,984	
REVENUE OVER/(UNDER) EXPENDITURES	421,167	340,644	(148,816)	(200,480)	(67,261)	(94,461)	(349,671)	
PROJECTED ENDING FUND BALANCE	734,302	1,074,946	926,130	725,650	858,869	831,669	481,998	
*** END OF REPORT ***								





WCCPD Personnel Summary

Dept. #	Positions (WCCPD Fund)	Service Grade	FY21-22 FTE	FY22-23 FTE	FY23-24 FTE	FY24 - 25 FTE
18-500	Operations Support Division Director	31	1	1	1	1
18-500	Patrol Officer	26	4	4	4	4
18-500	Coporal	31	2	2	2	2
18-500	Communcation	26	3	3	3	3
	Total WCCPD:		10	10	10	10



WCCPD Capital Improvement Plan

WCCPD Capital Improvement Five (5) Year Plan

CAPITAL EXPENDITURE - ITEM	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28 - 29	TOTAL COST
Operations Division Fleet (\$50,000.00 per unit)	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$700,000
Operations Fleet Upfitting (\$25,000.00 per unit)	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$350,000
Operations Fleet Graphics (\$2,000.00 per unit)	\$18,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$38,000
Special Operations Fleet - Investigations (\$50,000.00 per unit)		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Special Operations Fleet - Police- Code Enforcement (\$50,000.00 per unit)					\$50,000	\$50,000	\$100,000
Special Operations Fleet Upfitting (\$1,800.00 per unit)		\$1,800	\$1,800	\$1,800	\$3,600	\$3,600	\$12,600
Special Operations Fleet - Citizens' Patrol (\$30,000.00 per unit)					\$30,000	\$30,000	\$60,000
Lidar Portable Radar (\$2,500.00 per unit)		\$2,500	\$2,500	\$2,500			\$7,500
Mobile Police Radio's (In-Car) P25 Compliant							
Portable Police Radio's P25 Compliant							
In-Car Radio Upgrades							
Communications Console Upgrades							
Installed In-Car Radars (\$3,900.00 per unit)	\$15,600	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$54,600
Vehicle Mobile Data Terminals (\$5,000.00 per unit)	\$20,000	\$15,000	\$15,000	\$15,000.00	\$20,000	\$20,000	\$105,000
Laptop Stands and Charging Docks (\$2,100.00 per unit)	\$8,400	\$6,300	\$6,300	\$6,300.00	\$8,400	\$8,400	\$44,100
Public Safety License Plate Reader (LPR) Cameras		\$91,350	\$42,000	\$42,000	\$42,000	\$42,000	259,350
Speed Trailers (\$11,442.03 per unit)		\$22,844.06					\$22,844.06
Citizens' Patrol Vehicle Graphics (\$2,000.00 per unit)					\$2,000	\$2,000	\$4,000
Expand K-9 Program (\$15,000.00 per unit)	\$15,000						\$15,000
Total	\$377,000	\$351,594.06	\$279,400	\$279,400	\$367,800	\$367,800	\$2,022,994.06





WCCPD BUDGET CALENDAR



WCCPD DRAFT Budget Calendar FY 2024-2025

Date	Event	Requirement/Action
January 20, 2024	Budget Instructions Distributed to Departments	▶ Budget printouts & request forms distributed to departments.
February 8, 2024	Department Budget Requests Due	▶ Departments enter detailed line-item requests into budget worksheets & submit forms electronically to Finance Department.
February 29, 2024 1:00 PM	WCCPD Budget workshop	▶ Budget workshop with WCCPD board and city staff
March 18, 2024	Goal Setting Retreat City Council	▶ Goal Setting Retreat/Workshop w/City Council for FY 24-25
March 14, 2024 San Antonio Express News	Newspaper Public Hearing Publication	▶ WCCPD must advertise in the newspaper its public hearing will be conducted and publication must occur at least 10 days prior to the hearing.
March 28, 2024 1:00 PM Before June 23, 2024	WCCPD Budget Public Hearing	▶ WCCPD must hold a public hearing on its yearly budget at least 100 days prior to the start of its fiscal year.
March 28, 2024 1:00 PM	WCCPD Budget Adoption Meeting	▶ WCCPD must adopt its budget no later than 80 days prior to the beginning of its fiscal year.
April 5, 2024	WCCPD Budget Filled with the City Secretary	▶ No later than 10 days after the WCCPD adopts its proposed budget, the budget must be filed with the City Secretary's Office for consideration by the City Council.
July 1, 2024 Council Meeting 6:00 PM	Newspaper Public Hearing Publication on WCCPD budget	The City's public hearing on WCCPD budget must be published in the newspaper at least 10 days prior to the public hearing. The approximate publication date 7/04/2024 San Antonio Express News.
July 15, 2024 6:00 PM	Regular Council Meeting WCCPD Budget Public Hearing	▶ After the WCCPD adopts its budget and files with the City, the City, no later than 45 days before the WCCPD fiscal year begins, shall hold its own public hearing on the WCCPD budget. TEX.LOC.GOV'T CODE ANN. s363.205
July 15, 2024 6:00 PM	Regular Council Meeting	▶ The City must adopt the WCCPD budget not later than 30 days before the start of its fiscal year.

City of Windcrest | 8601 Midcrown | Windcrest, Texas 78239 | 210.655.0022 | www.ci.windcrest-tx.gov | brilliant...





**Windcrest
EDC**

The City of Windcrest Economic Development Corporation (the "Corporation") is a nonprofit industrial corporation, with powers of taxation, created pursuant to Section 4B Article 5190.6 of Vernon's Texas Civil Statutes (V.T.C.S.), as amended. The Corporation was created on September 25, 1998, to act on behalf of the City of Windcrest (the "City") for the promotion, development, and enhancement of economic development within the City.

The Corporation is considered to be a governmental entity for the purpose of applying accounting and financial reporting standards. Therefore, its basic financial statements are prepared in conformity with generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB).

Reporting entity

The Corporation is a component unit of the City. Accordingly, it is included in the City's financial statements as a discretely presented component unit. The reasons for meeting this criteria follow:

- The Board of Directors is comprised of seven (7) members, appointed by City Council.
- The Board has control over and management supervision of all affairs of the Corporation under the guidance and direction of City Council.
- The City Council approves the Corporation's programs and expenditures.
- A financial benefit/burden exists.

Windcrest Economic Development Corporation	
Projected FY2025 Budget	
October 1, 2024 - September 30, 2025	
REVENUE	
4000 REVENUE	
4001 Income - Sales Tax	\$670,000.00
4002 Proceeds from reserves	\$-
4004 Other Revenue	\$-
Total Revenue	\$670,000
Gross Profit	\$670,000
EXPENDITURES	
6000 SALARIES, BENEFITS & CONTRACT LABOR	
6001 Salaries	\$81,000.00
6004 Social Security/Medicare Match	\$4,000.000
6005 Health Insurance - EDC	\$11,000.00
6006 Retirement - EDC	\$7,000.00
6007 Workers Comp - EDC	\$500.00
6008 Unemployment Comp	\$500.00
6009 Contract Labor	\$129,000.00
6021 Health Insurance - Life & Vision	\$500.00
6053 Cell Phone Allowance	\$500.00
Total 6000 Salaries, Benefits & Contract Labor	\$234,000.00
EXPENDITURES	
6010 BRE & PROSPECT DEVELOPMENT EXPENSES	
6011 Consulting/Planning/Infrastructure	\$80,000.00
6012 Collateral Material	\$4,000.00
6013 Travel	\$2,000.00
6014 Meals & Entertainment	\$3,000.00
6015 EDC Projects	\$170,000.00
6016 Promoting Windcrest(BRE Events)	\$30,000.00
6017 Sponsorships, Regional Marketing	\$7,000.00
6018 Commercial Revitalization/Store Front Grants	\$30,000.00
6019 Infrastructure/Streets	\$-
Total 6010 BRE & Prospect Development Expenses	\$326,000
EXPENDITURES	
6025 ADMINISTRATIVE & OTHER EXPENSES	
6026 Rent	\$14,700.00
6027 Furniture & Fixtures	\$1,000.00
6028 Equipment, Computers & Other	\$1,000.00
6029 Internet Services	\$2,200.00
6030 Computer Maintenance, Software, Website	\$3,000.00
6031 Accounting Services	\$19,800.00
6032 Barcom / IT	\$5,500.00



6033 Phone Services	\$1,000.00
6035 Public Relations	\$2,000.00
6036 Training Staff/Board	\$2,000.00
6037 Dues & Subscriptions	\$400.00
6038 Supplies	\$3,000.00
6039 Postage	\$500.00
6040 Copier	\$1,000.00
6041 Repairs & Maintenance	\$500.00
6042 Legal Expenses	\$40,000.00
6043 Audit	\$7,000.00
6044 Sales Tax Services	\$-
6045 Vehicle Expenses-EDC	\$2,000.00
6046 Vehicle Fuel-EDC	\$1,000.00
6047 Contingencies	\$2,400.00
Total 6025 Administrative & Other Expenses	\$110,000.00
UNCATEGORIZED EXPENSES	
Total Expenditures	\$670,000.00
Net Operating Revenue	\$43,000.00
Other Revenue	\$-
4003 Revenue Income - Interest	\$16,000.00
Total Other Revenue	\$16,000.00
Other Expenditures	\$-
8000 Depreciation Expense	\$1,400.00
Total Other Expenditures	\$1,400.00
Net Other Revenue	\$14,600.00
NET REVENUE	\$14,600.00



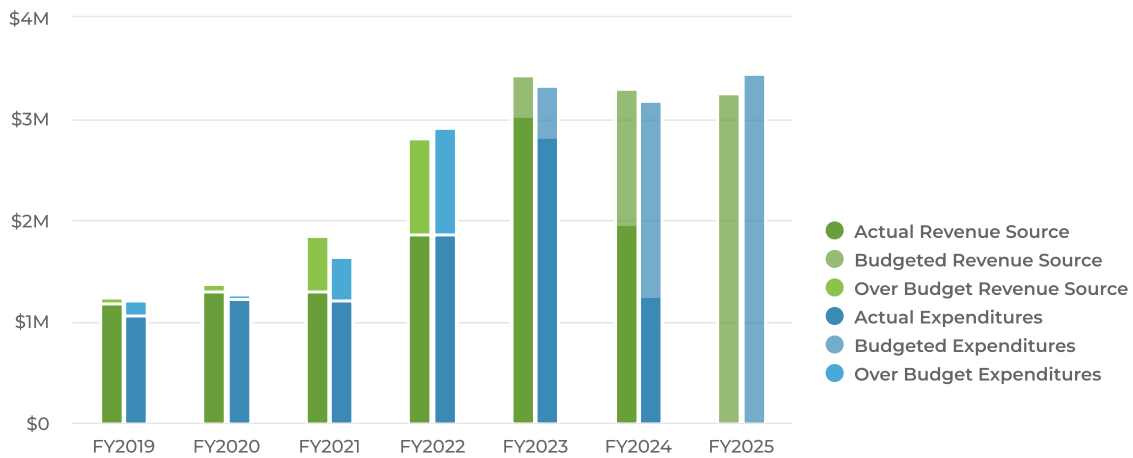


Proprietary Fund Types

Proprietary funds are used when the city charges customers for services it provides to recover the costs of providing the services. This group includes both enterprise and internal service funds. The City of Windcrest does not have internal service funds.

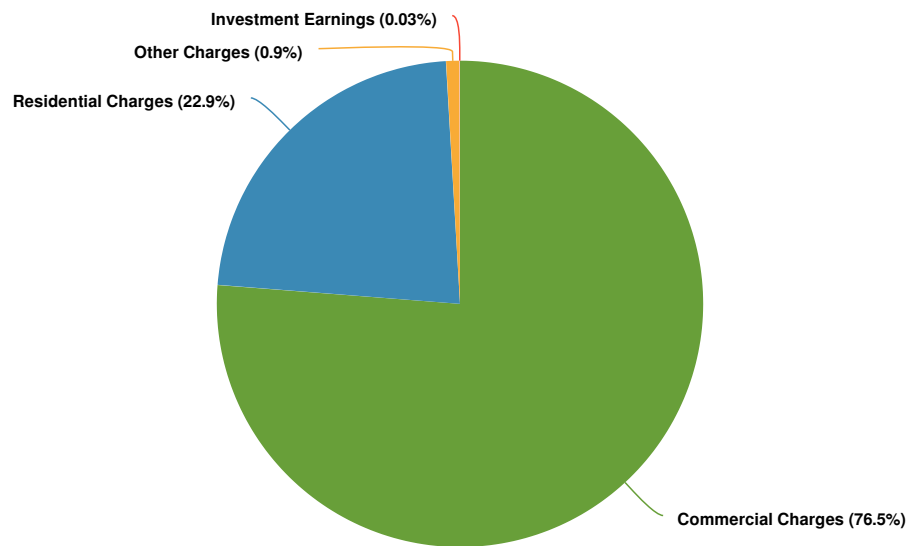
Summary

The City of Windcrest is projecting \$3.26M of revenue in FY2025, which represents a 1.3% decrease over the prior year. Budgeted expenditures are projected to increase by 8.4% or \$268.28K to \$3.45M in FY2025.

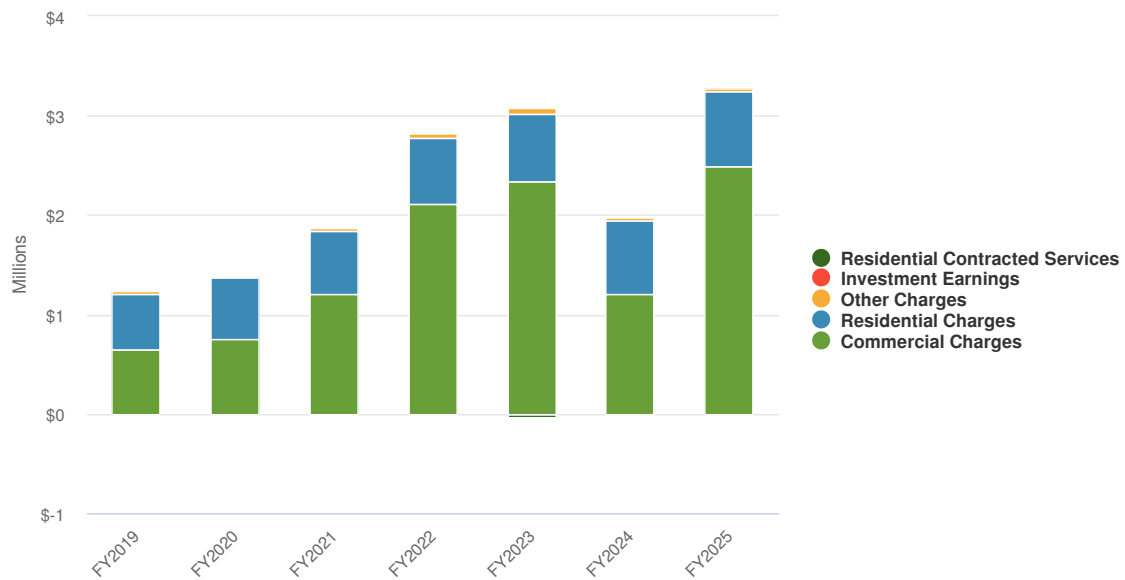


Revenues by Source

Projected 2025 Revenues by Source

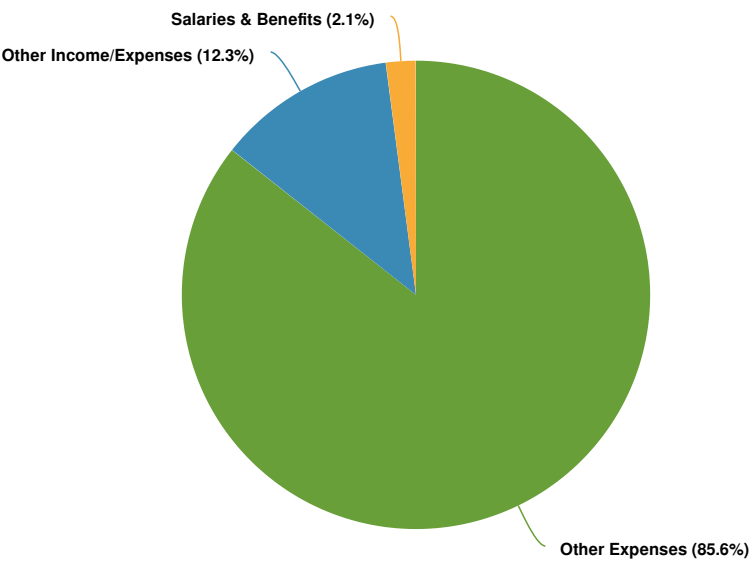


Budgeted and Historical 2025 Revenues by Source

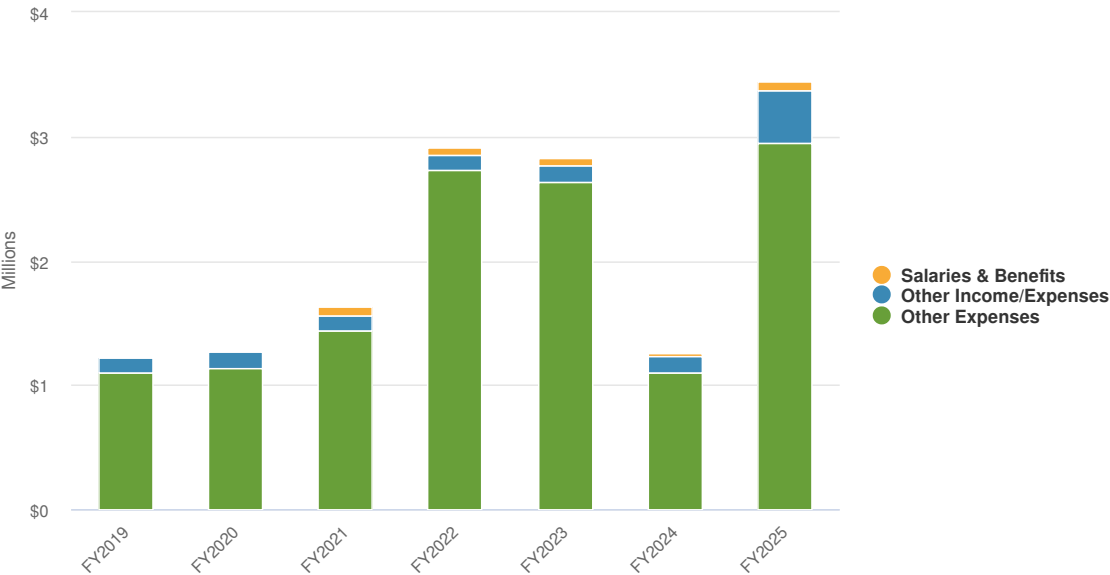


Expenditures by Expense Type

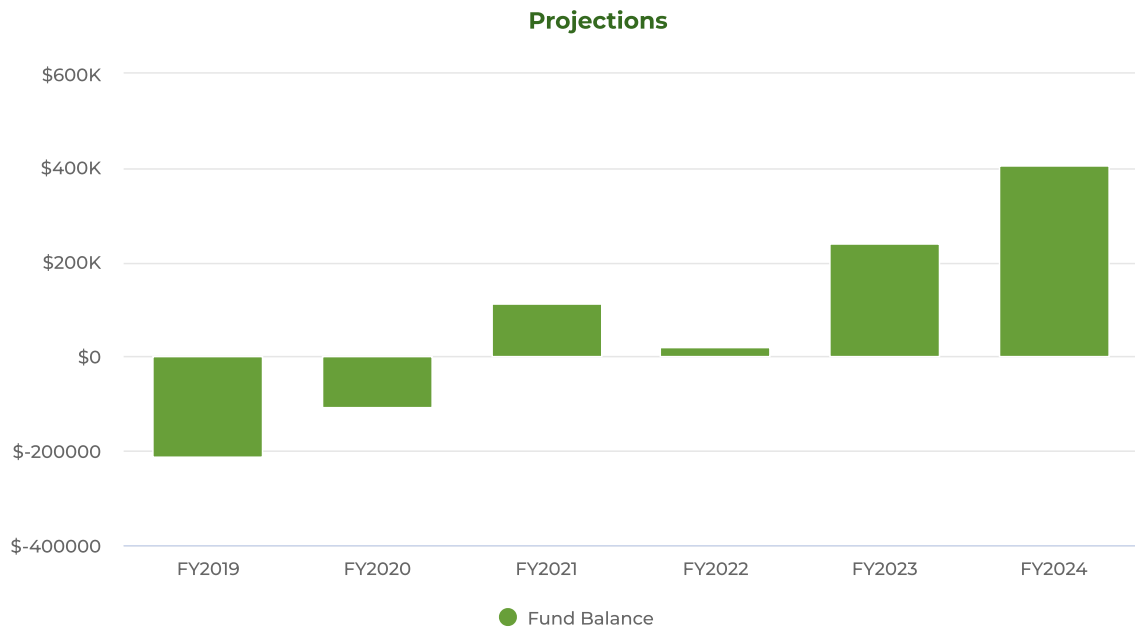
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance



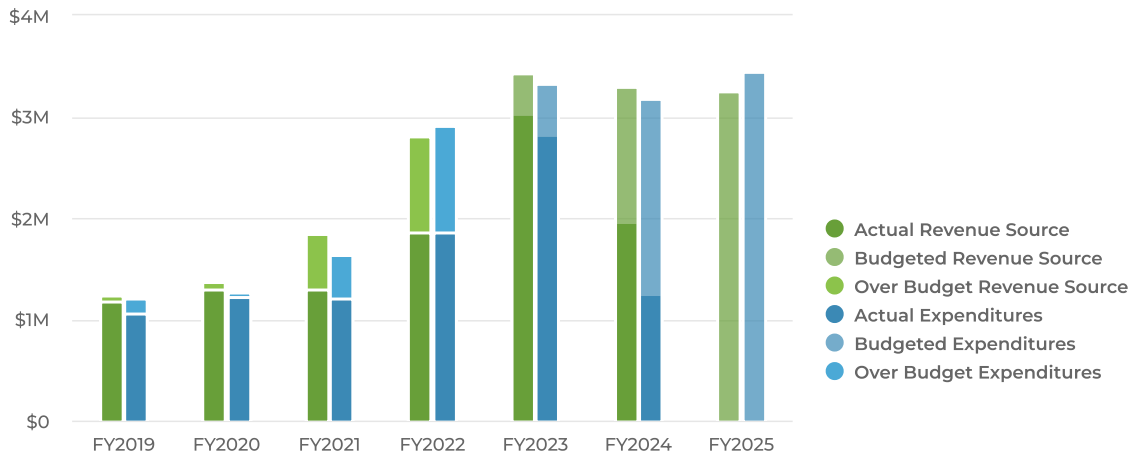


Garbage Fund

Enterprise funds are used to report the same functions presented as a business-type activity in the government-wide financial statements. The City uses an enterprise fund to account for its garbage utility operations.

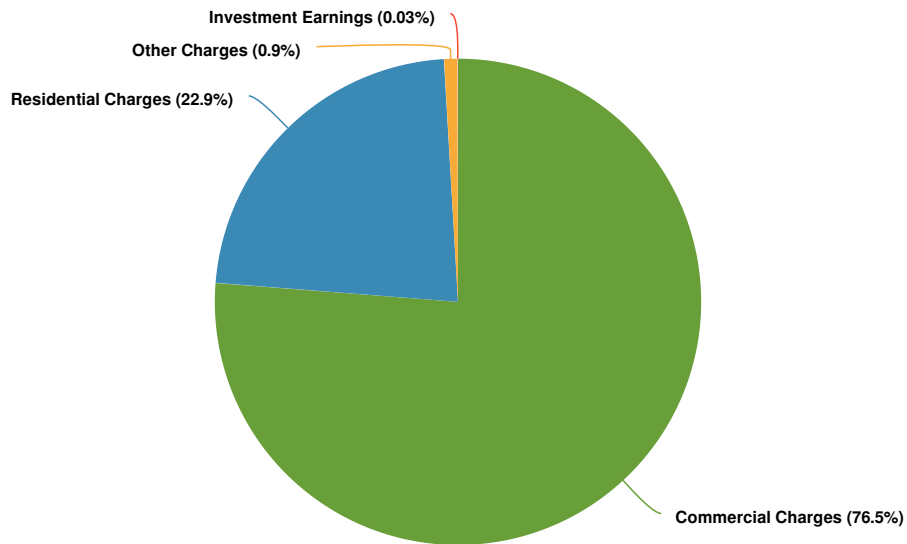
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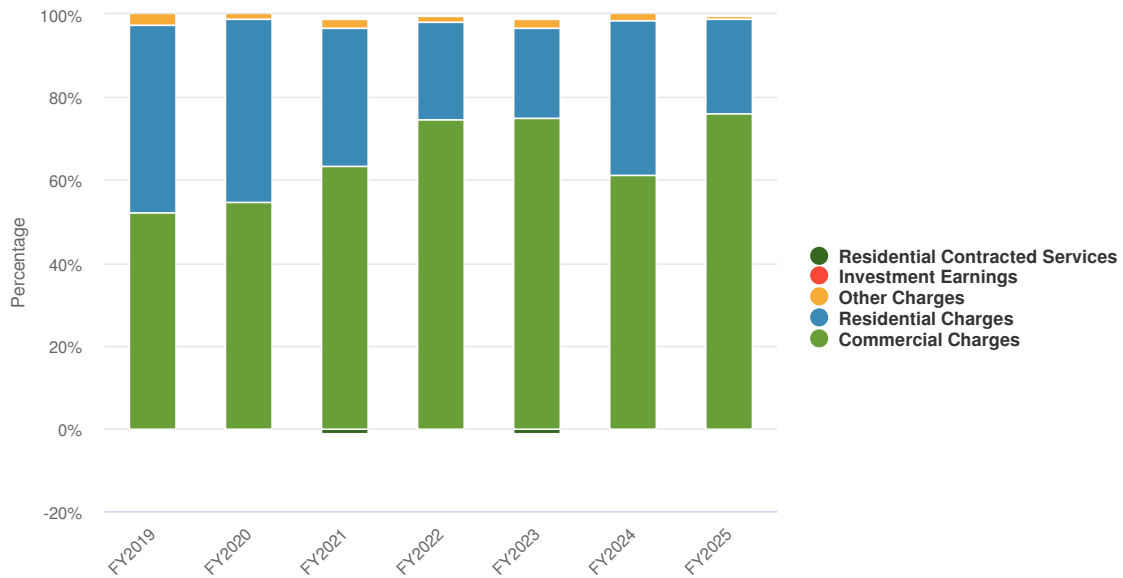


Revenues by Source

Projected 2025 Revenues by Source

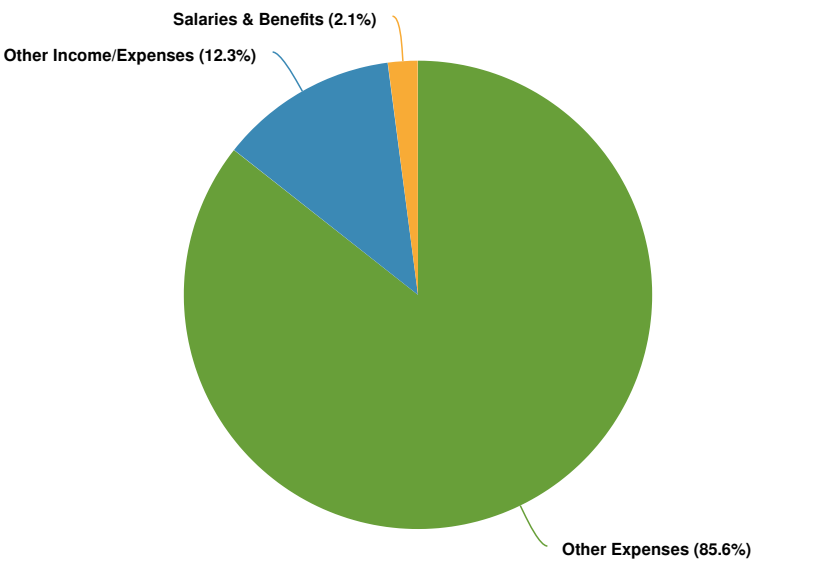


Budgeted and Historical 2025 Revenues by Source

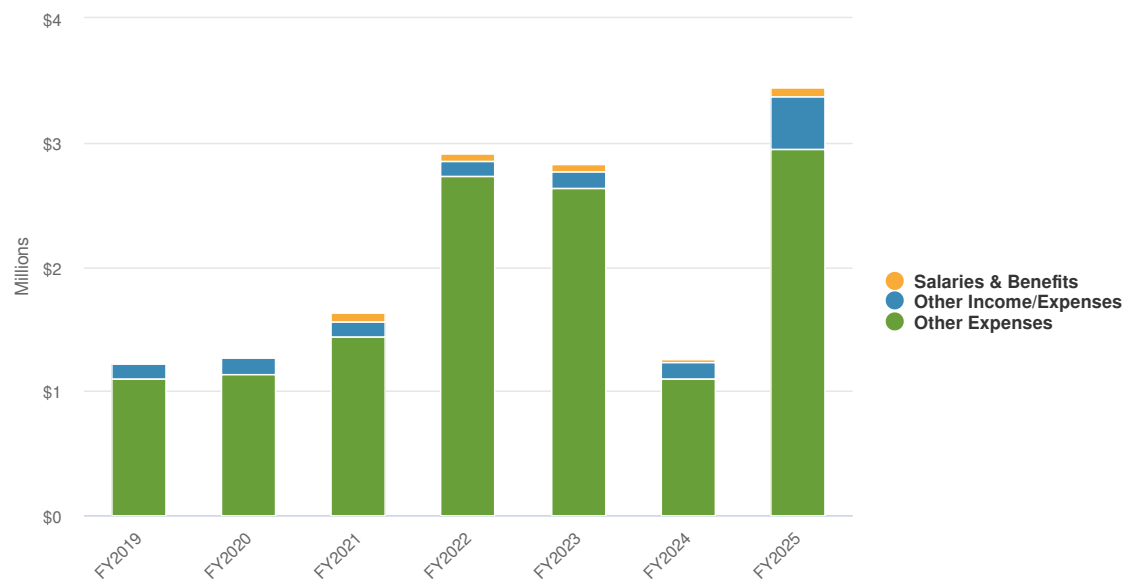


Expenditures by Expense Type

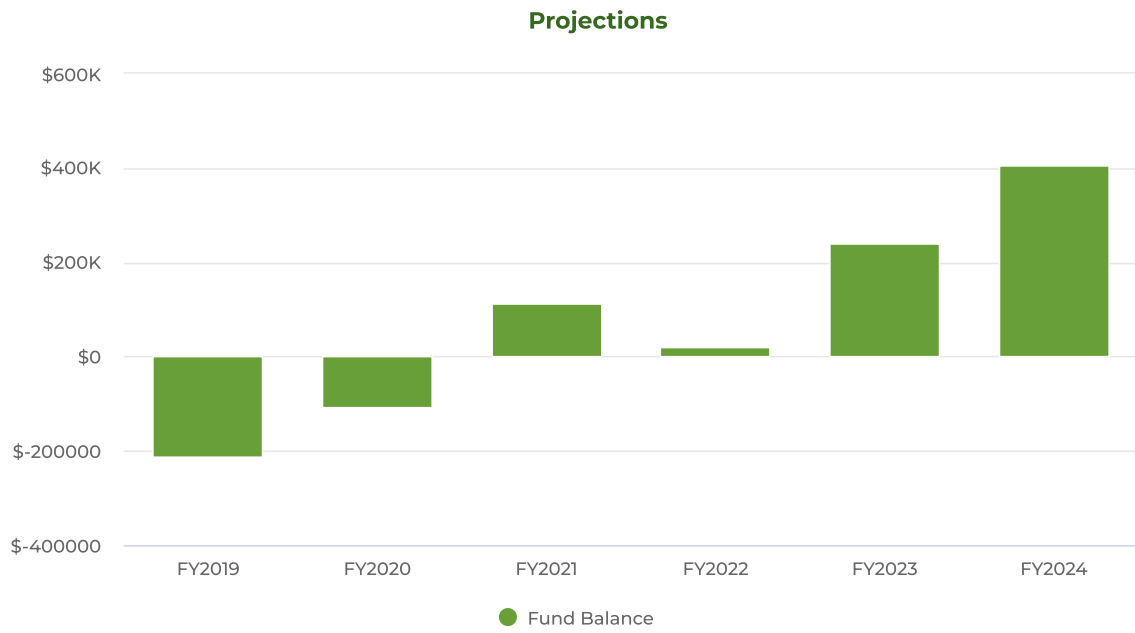
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fund Balance



02 - Garbage Fund

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
BEGINNING FUND BALANCE	(105,526)		114,044		19,596	240,072	240,072	240,072	405,774	405,774
FUND BALANCE ACTIVITY	0		0		0	0	0	0		
4101 INCOME-COMMERCIAL	1,201,048		2,114,610		2,332,947	2,552,859	1,621,173	2,422,946	2,495,634	
4105 INCOME-RESIDENTIAL	632,119		665,454		685,484	732,658	739,862	732,658	747,311	
4107 INCOME-RECYCLING	0		0		0	0	0	0	0	
4110 INCOME-LATE CHARGE	42,394		46,654		59,653	29,000	27,911	45,334	29,000	
4115 INCOME-INTEREST	2		2		1,067	500	675	1,164	1,000	
4130 INCOME - MISCELLANEOUS	0		260		533	0	570	600	0	
4475 INCOME - BAD DEBT	(18,724)		(5,803)		(35,856)	(10,000)	(1,226)	(10,000)	(10,000)	
TOTAL REVENUES	1,856,840		2,820,177		3,043,828	3,305,017	2,388,965	3,192,702	3,262,946	



02 - Garbage Fund (Continued)

DEPARTMENT EXPENSES									
	2020-2021	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	REQUESTED	2024-2025	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	BUDGET	BUDGET	PROPOSED
					ACTUAL				BUDGET
SALARIES & BENEFITS									
500-010 SALARIES	54,548	48,790	40,364	44,432	25,188	50	45,320		
500-018 EDUCATION PAY	0	69	0	0	0	0	0		
500-020 OVERTIME	385	20	30	2,700	10	385	2,700		
500-030 SOCIAL SECURITY	2,991	2,920	3,090	3,607	1,928	3,400	3,675		
500-040 HEALTH INSURANCE	11,347	8,570	8,372	11,207	5,545	10,000	10,685		
500-050 RETIREMENT	2,803	2,738	6,142	6,142	3,625	6,240	7,120		
500-060 WORKERS' COMPENSATION	808	0	2,821	1,243	1,452	2,905	1,243		
500-070 UNEMPLOYMENT COMPENSATION	23	185	()		110	135	70,135		
TOTAL SALARIES & BENEFITS	72,904	63,292	58,954	69,465	37,866	23,115	70,878		
OTHER EXPENSES									
500-120 DUES & SUBSCRIPTIONS	204	0	0	300	0	300	300		
500-250 LEGAL & CITY ATTORNEY	4,192	14,033	8,941	10,000	537	10,000	5,000		
500-420 SUPPLIES	992	1,432	1,556	1,500	356	1,500	1,500		
500-501 EXPENSES-COMMERCIAL	869,580	2,118,543	1,912,127	2,123,964	983,167	1,967,861	2,026,895		
500-502 EXPENSES-RESIDENTIAL	545,138	578,137	582,916	628,914	313,812	627,624	646,453		
500-503 EXPENSES-ADMINISTRATIVE	0	500	0	0	0	0	0		
500-504 EXPENSES-BAD DEBT	0	0	0	0	0	0	0		
500-505 EXPENSES-MED.WASTE/CLEAN UP	0	0	0	0	0	0	0		
500-590 POSTAGE	4,371	4,076	6,462	5,000	3,787	5,000	5,000		
500-591 EXPENSE - ALLY REPAIR	11,944	3,610	85,189	175,000	1,776	200,000	200,000		
500-592 EXPENSES - ADDITIONAL CITY SER	2,637	0	0	5,000	0	0	0		
500-610 EQUIPMENT LEASE	0	2,637	3,473	3,600	1,715	3,600	3,600		
500-700 DEPRECIATION	306	3,364	31,487	600	14,104	32,000	32,000		
500-701 LEASE PURCHASE PRINCIPAL	0	()	0	23,000	23,000	23,000	23,000		
500-702 LEASE PURCHASE INTEREST	0	0	7,248	8,000	3,573	8,000	8,000		
TOTAL OTHER EXPENSES	1,439,365	2,726,333	2,639,398	2,884,878	1,322,626	2,878,885	2,951,748		
CAPITAL EXPENSES									
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0		
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0		
OTHER INCOME/EXPENSES									
500-900 EXPENSES-TRANSFER GENERAL FUND	125,000	125,000	125,000	125,000	125,000	125,000	450,000		
TOTAL OTHER INCOME/EXPENSES	125,000	125,000	125,000	125,000	125,000	125,000	450,000		
TOTAL 00-GENERAL EXPENDITURES	1,637,270	2,914,625	2,823,352	3,179,344	1,485,693	3,027,000	3,472,627		
TOTAL EXPENDITURES	1,637,270	2,914,625	2,823,352	3,179,344	1,485,693	3,027,000	3,472,627		
REVENUE OVER/(UNDER) EXPENDITURES	219,570	(94,448)	220,476	125,673	903,273	165,702	(209,681)		
PROJECTED ENDING FUND BALANCE	114,044	19,596	240,072	365,745	1,143,345	405,774	196,093		



FUNDING SOURCES

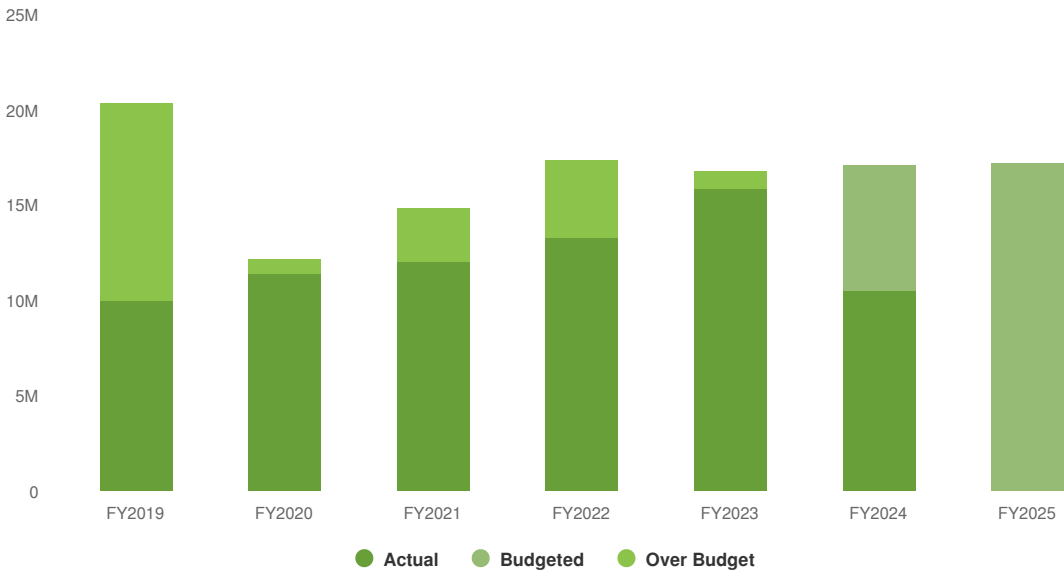


All Funds: Revenue Summary

\$17,211,148

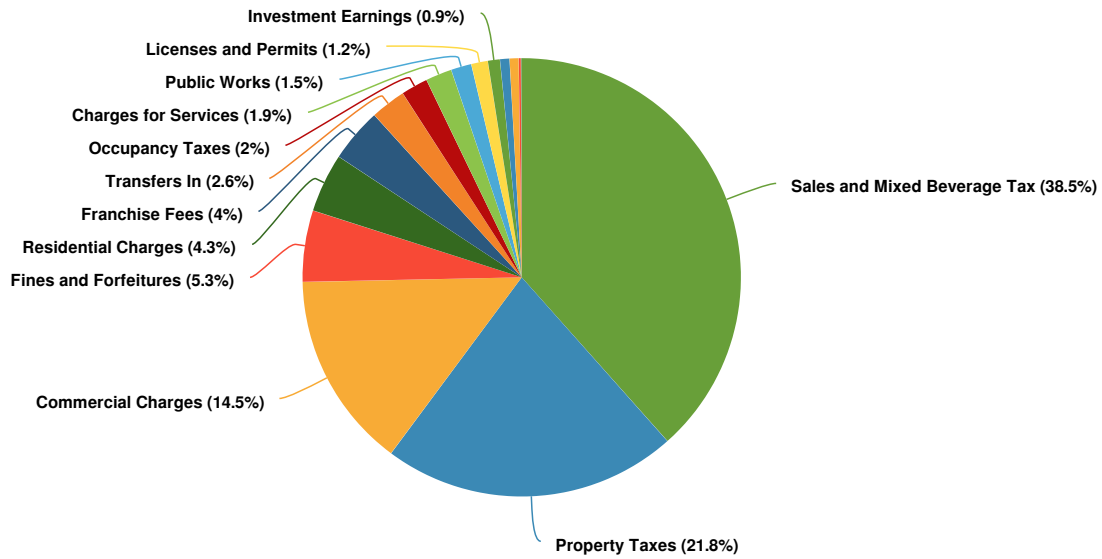
\$107,609
(0.63% vs. prior year)

All Funds: Revenue Summary Proposed and Historical Budget vs. Actual

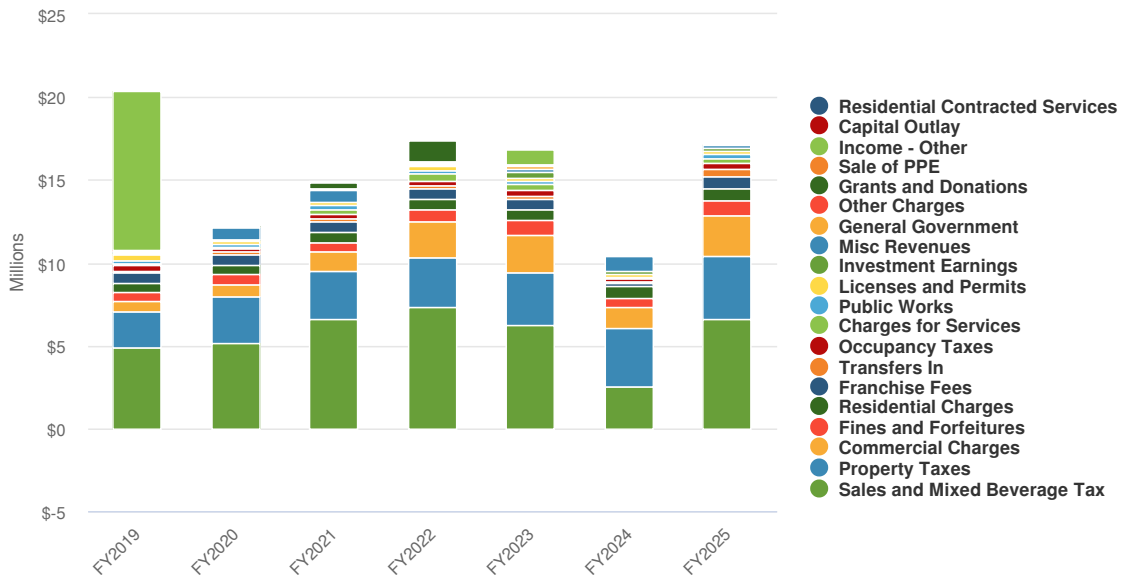


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



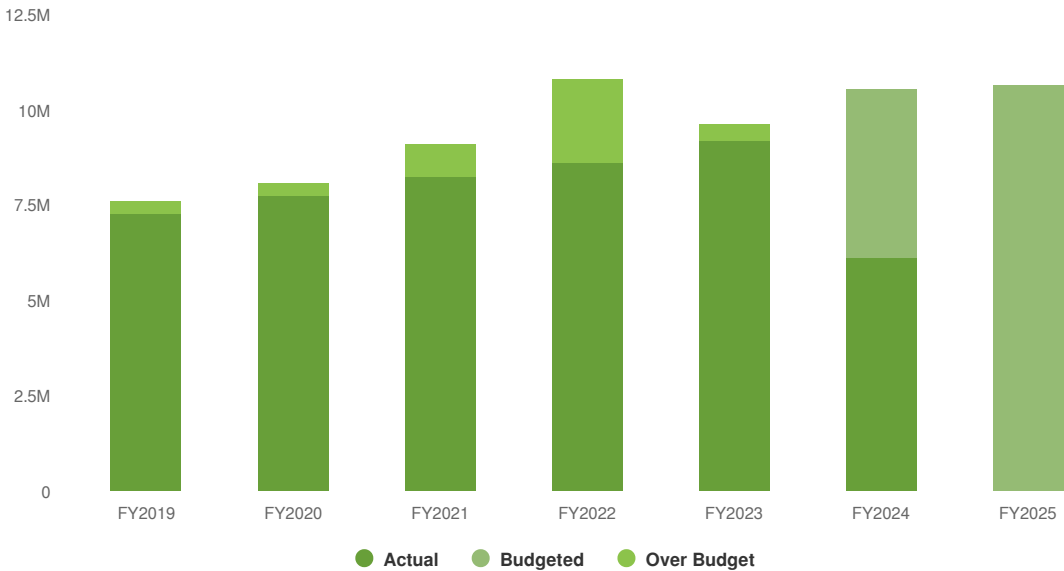
General Fund Summary

\$10,648,805

\$109,252

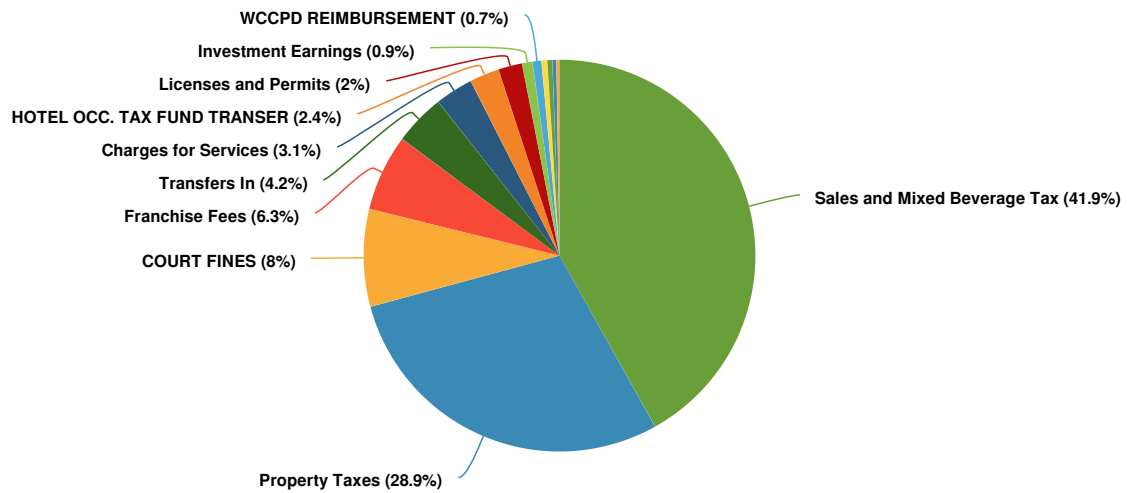
(1.04% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Property Taxes Summary

Property taxes one of the largest revenue source for General Fund operations. The property tax rate is made up of two segments. The first is the Maintenance and Operations (M&O) rate. This amount is dedicated to daily operations of the City that fall within the General Fund. The second segment of the tax rate is the Interest & Sinking (I&S) rate. This is the tax rate that is pledged to repay long term debt obligations of the City.

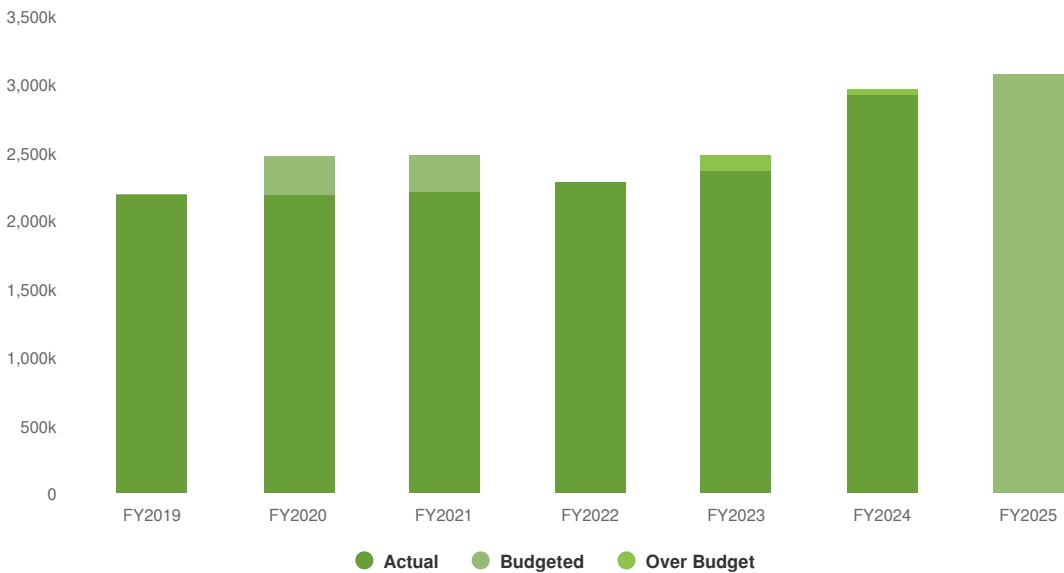
Property taxes are assessed on real and personal property based on the value of the property on January 1 of each year. A property tax rate of \$0.388171 was adopted by the City Council. An annual M&O tax of 0.320188 for each \$100 assessed value is levied for current City expenditures and general improvements to the City and its property. An I&S tax of 0.067983 for each \$100 worth of property was levied for the purpose of funding an interest and sinking fund for the retirement of general obligation bonds.

\$3,079,826

\$150,631

(5.14% vs. prior year)

Property Taxes Proposed and Historical Budget vs. Actual

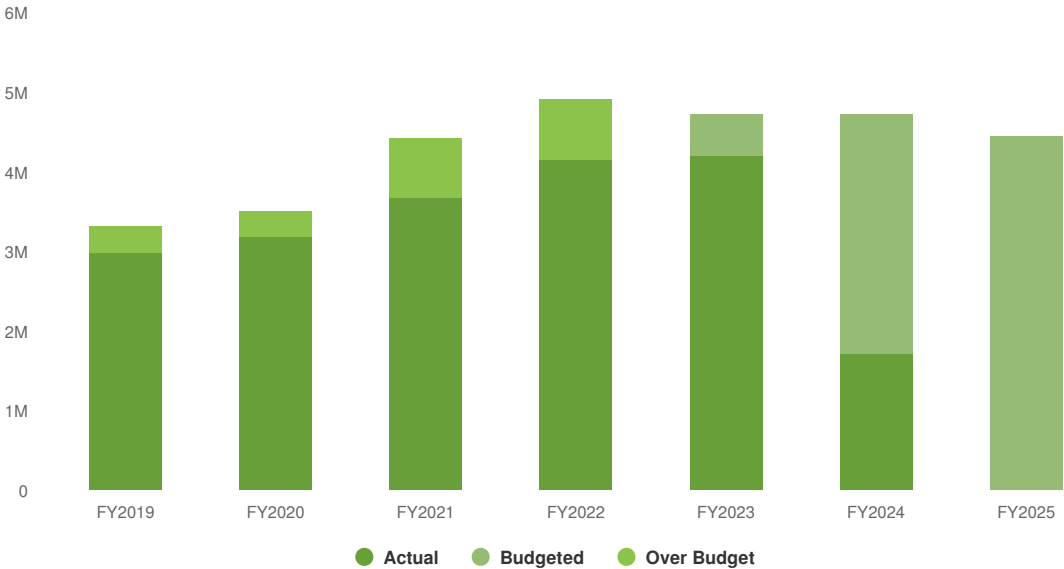


Sales and Mixes Beverage Tax Summary

Sales tax revenue depend on the level of wholesale and retail sales within the City of Windcrest. The sales tax rate in the City of Windcrest is 8.25% for goods or services sold or delivered within the boundaries of the city. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly or annual basis. Of the 8.25% tax, the State retains 6.25% and distributes 2% to the City. Of the total 2% local share, 0.25% is allocated to the Windcrest Economic Development Corporation, 0.25% is allocated to the Street Fund (CIP), 0.25% allocated to the Windcrest Crime Control and Prevention District the remaining 1.25% is deposited in the General Fund. 1.25% of the Sales Tax within the General Fund is allocated 0.25% to offset Ad Valorem FY24-25. Sales tax revenue estimates are prepared using a combination of forecasting methodologies.

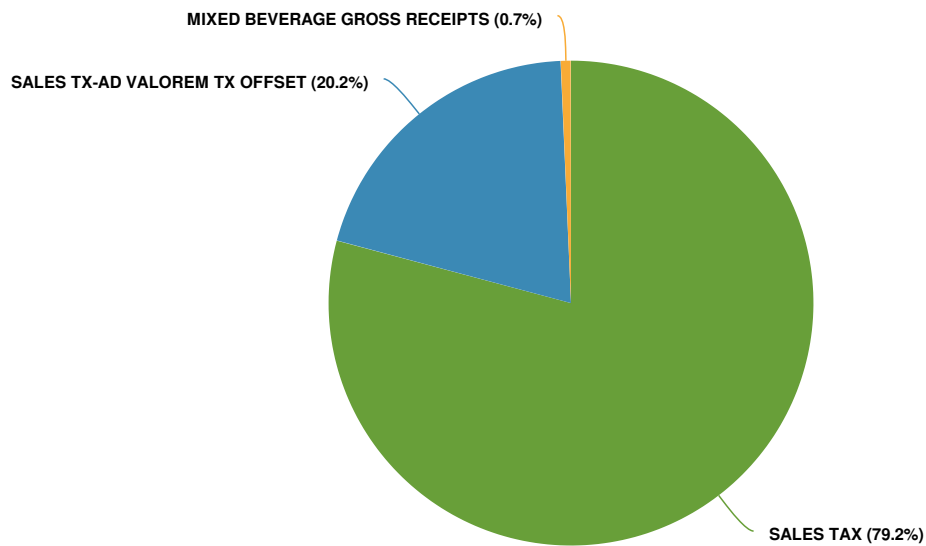
\$4,460,663 **-\$267,057**
(-5.65% vs. prior year)

Sales and Mixes Beverage Tax Proposed and Historical Budget vs. Actual



Revenues by Source

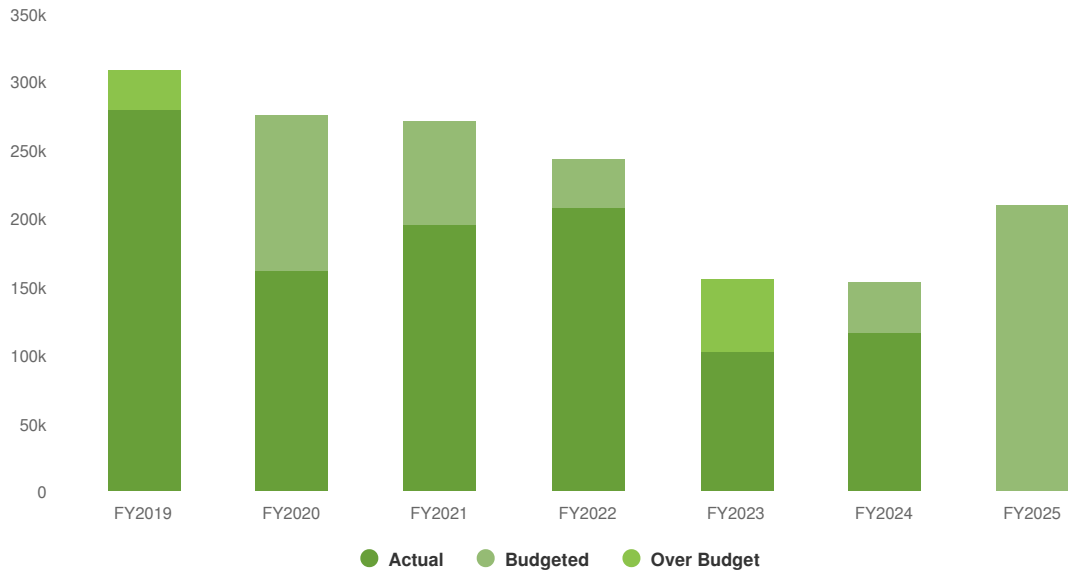
Projected 2025 Revenues by Source



License and Permits Summary

\$210,450 **\$56,900**
(37.06% vs. prior year)

License and Permits Proposed and Historical Budget vs. Actual



Charges for Services Summary

\$333,765

\$10,000
(3.09% vs. prior year)

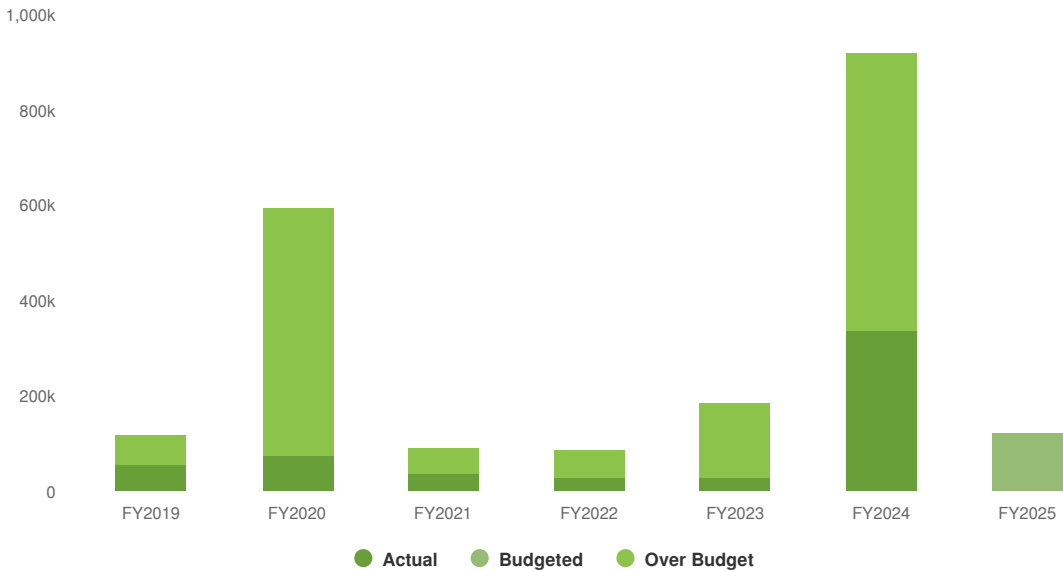
Charges for Services Proposed and Historical Budget vs. Actual



Miscellaneous Revenues Summary

\$121,100 **-\$213,900**
(-63.85% vs. prior year)

Miscellaneous Revenues Proposed and Historical Budget vs. Actual

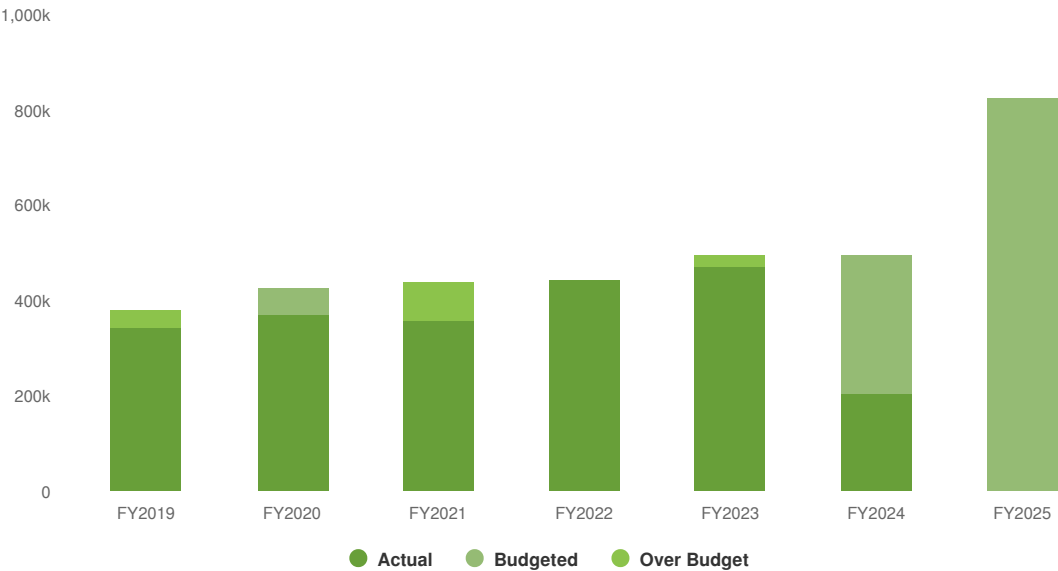


Transfers In Summary

\$823,000

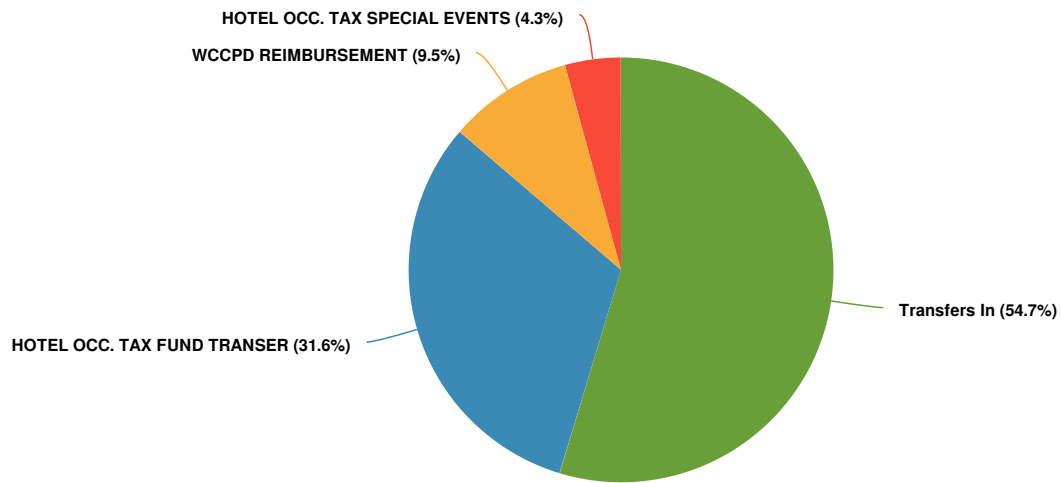
\$325,000
(65.26% vs. prior year)

Transfers In Proposed and Historical Budget vs. Actual



Revenues by Source

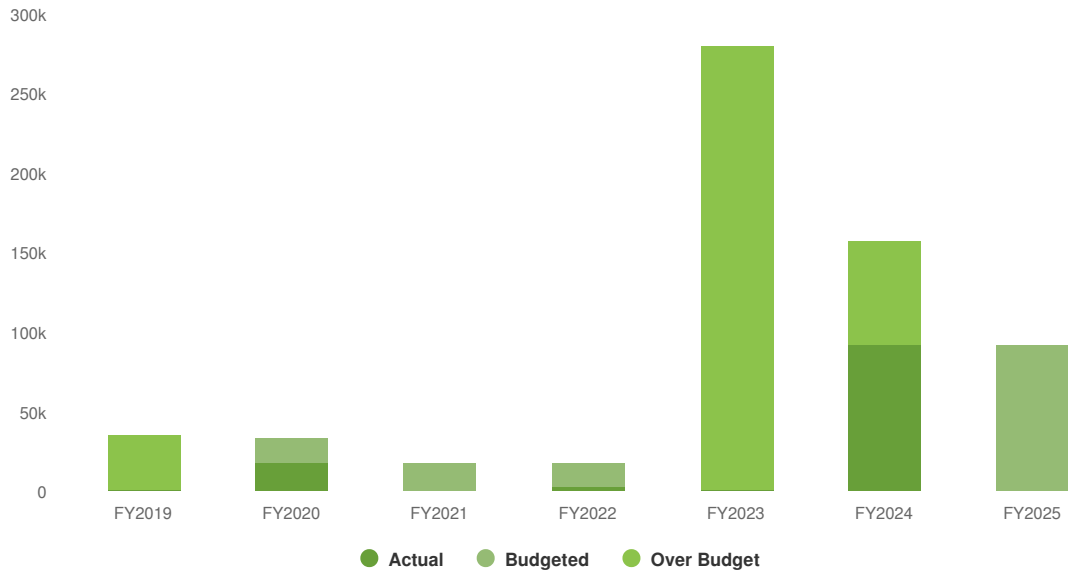
Projected 2025 Revenues by Source



Investment Earnings Summary

\$92,500 **\$0**
(0.00% vs. prior year)

Investment Earnings Proposed and Historical Budget vs. Actual



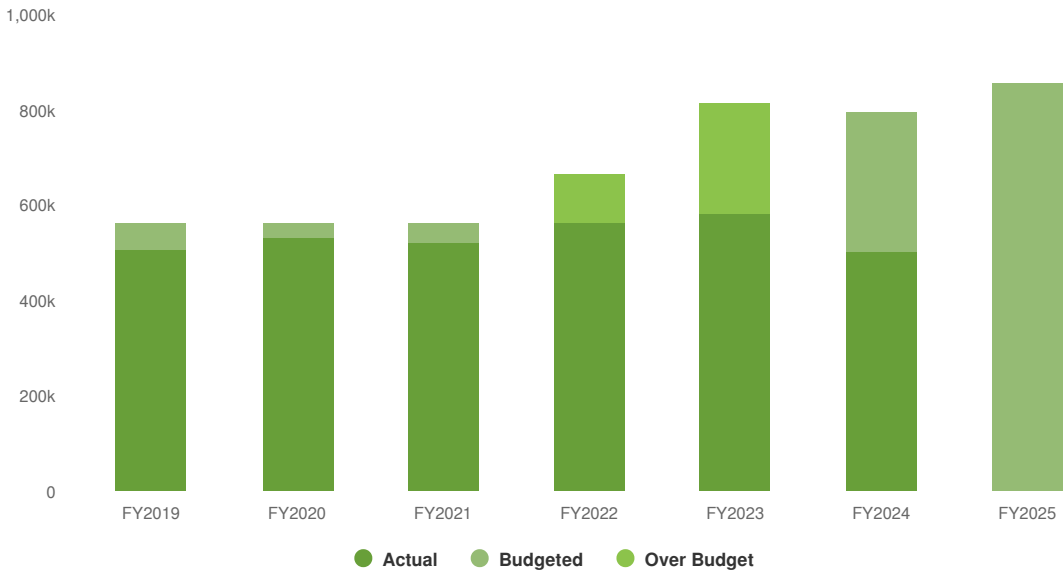
Fines and Forfeitures Summary

\$855,378

\$58,378

(7.32% vs. prior year)

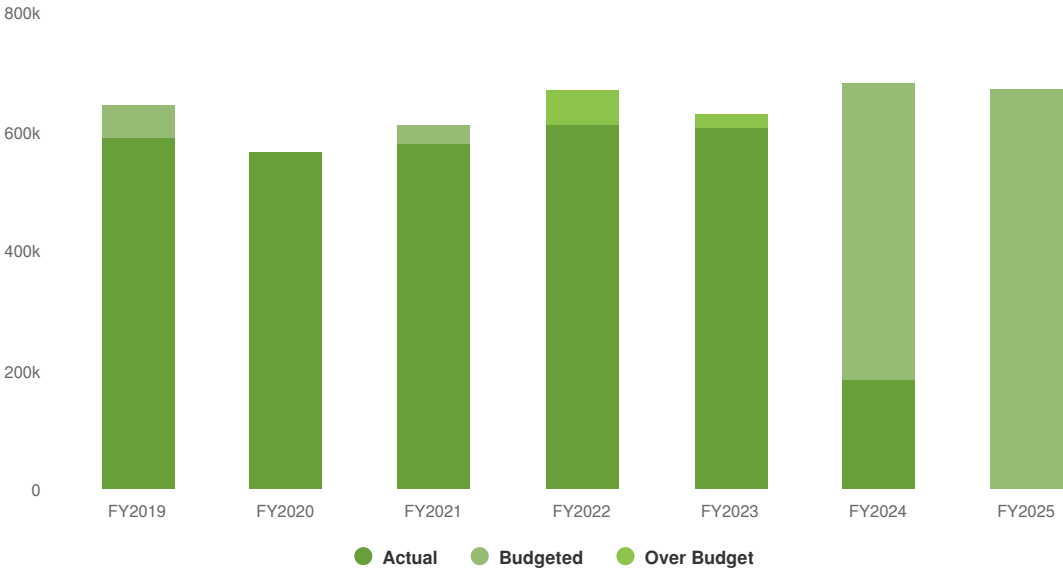
Fines and Forfeitures Proposed and Historical Budget vs. Actual



Franchise Fees Summary

\$672,223 **-\$9,600**
(-1.41% vs. prior year)

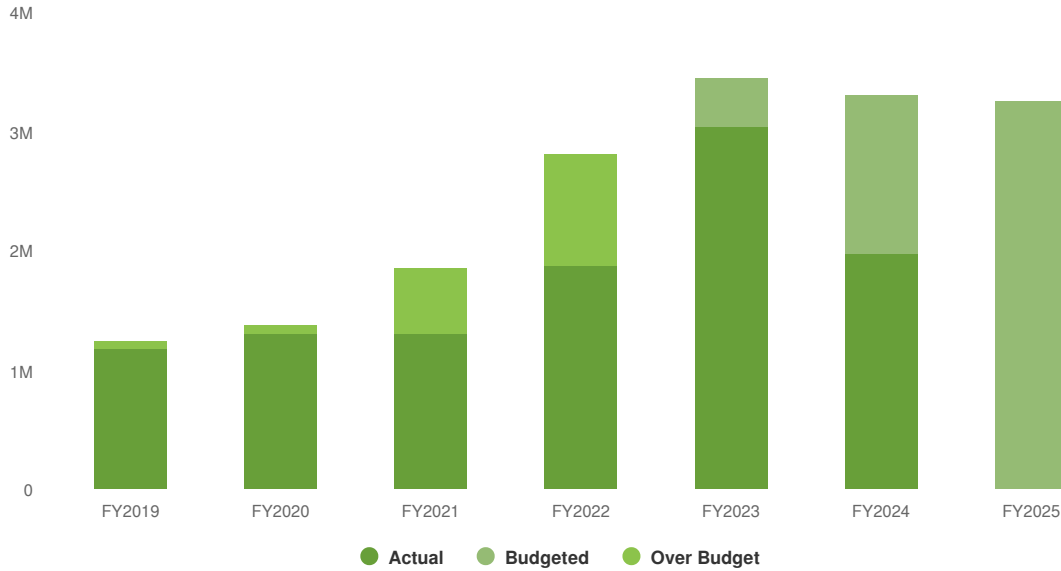
Franchise Fees Proposed and Historical Budget vs. Actual



Garbage Fund Summary

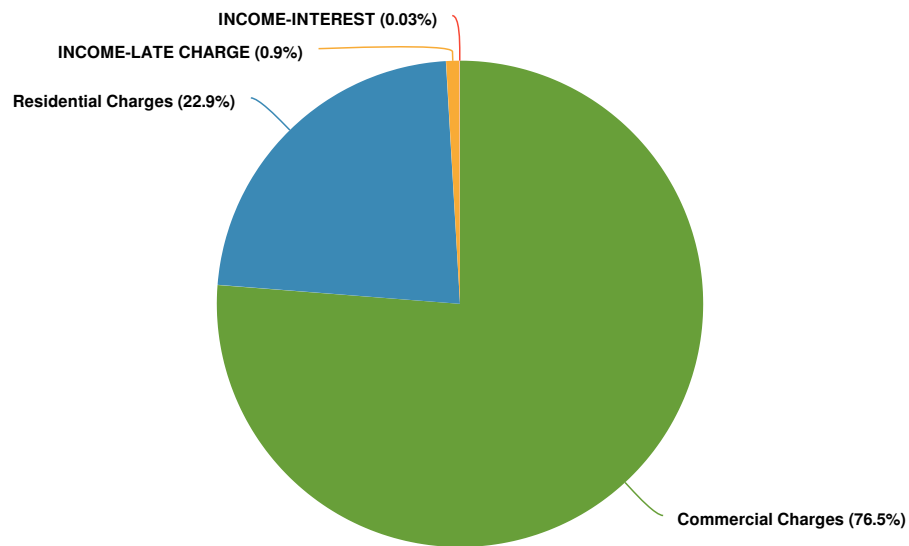
\$3,262,945 **-\$42,072**
(-1.27% vs. prior year)

Garbage Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



02 - Garbage Fund

REVENUES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
BEGINNING FUND BALANCE	(105,526)		114,044		19,596		240,072	240,072	405,774	405,774
FUND BALANCE ACTIVITY	0		0		0		0	0		
4101 INCOME-COMMERCIAL	1,201,048		2,114,610		2,332,947		1,621,173	2,422,946	2,495,634	
4105 INCOME-RESIDENTIAL	632,119		665,454		685,484		739,862	732,658	747,311	
4107 INCOME-RECYCLING	0		0		0		0	0	0	
4110 INCOME-LATE CHARGE	42,394		46,654		59,653		27,911	45,334	29,000	
4115 INCOME-INTEREST	2		2		1,067		500	1,164	1,000	
4130 INCOME - MISCELLANEOUS	0		260		533		570	600	0	
4475 INCOME - BAD DEBT	(18,724)		(5,803)		(35,856)		(1,226)	(10,000)	(10,000)	
TOTAL REVENUES	1,856,840		2,820,177		3,043,828		2,388,965	3,192,702	3,262,946	



02 - Garbage Fund (Continued)

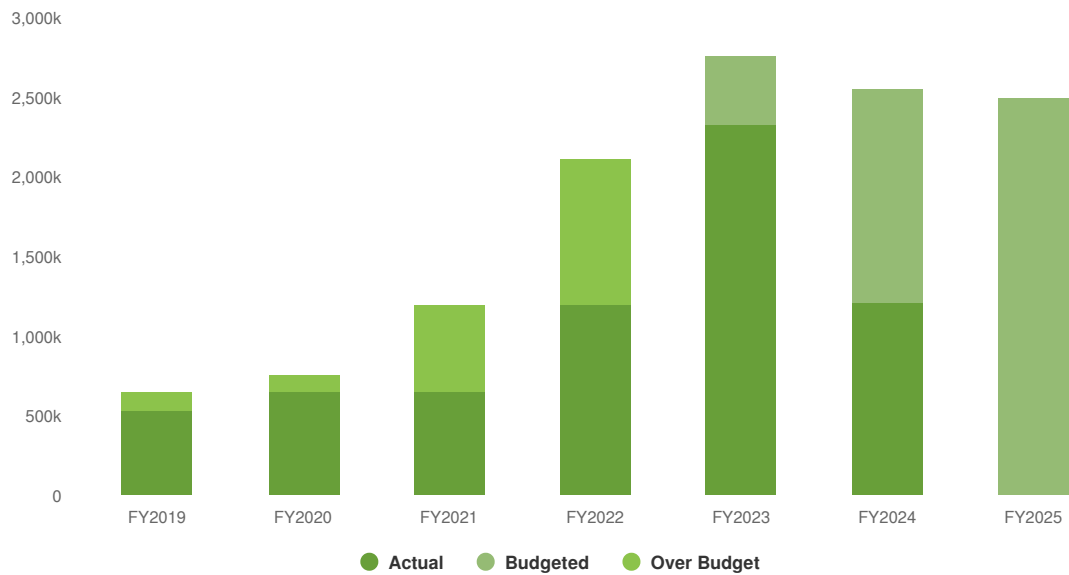
DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024		2024-2025	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
SALARIES & BENEFITS							
500-010 SALARIES	54,548	48,790	40,364	44,432	25,188	50	45,320
500-018 EDUCATION PAY	0	69	0	0	0	0	0
500-020 OVERTIME	385	20	30	2,700	10	385	2,700
500-030 SOCIAL SECURITY	2,991	2,920	3,090	3,607	1,928	3,400	3,675
500-040 HEALTH INSURANCE	11,347	8,570	8,372	11,207	5,545	10,000	10,685
500-050 RETIREMENT	2,803	2,738	4,298	6,142	3,625	6,240	7,120
500-060 WORKERS' COMPENSATION	808	0	2,821	1,435	1,452	2,905	1,243
500-070 UNEMPLOYMENT COMPENSATION	23	185	()	135	119	135	135
TOTAL SALARIES & BENEFITS	72,904	63,292	58,954	69,465	37,866	23,115	70,878
OTHER EXPENSES							
500-120 DUES & SUBSCRIPTIONS	204	0	0	300	0	300	300
500-250 LEGAL & CITY ATTORNEY	4,192	14,033	8,941	10,000	537	10,000	5,000
500-420 SUPPLIES	992	1,432	1,556	1,500	356	1,500	1,500
500-501 EXPENSES-COMMERCIAL	869,580	2,118,543	1,912,127	2,123,964	983,167	1,967,861	2,026,895
500-502 EXPENSES-RESIDENTIAL	545,138	578,137	582,916	628,914	313,812	627,624	646,453
500-503 EXPENSES-ADMINISTRATIVE	0	500	0	0	0	0	0
500-504 EXPENSES-BAD DEBT	0	0	0	0	0	0	0
500-505 EXPENSES-MED.WASTE/CLEAN UP	0	0	0	0	0	0	0
500-590 POSTAGE	4,371	4,076	6,462	5,000	3,787	5,000	5,000
500-591 EXPENSE - ALLY REPAIR	11,944	3,610	85,189	175,000	1,776	200,000	200,000
500-592 EXPENSES - ADDITIONAL CITY SER	2,637	0	0	5,000	0	0	0
500-610 EQUIPMENT LEASE	0	2,637	3,473	3,600	1,715	3,600	3,600
500-700 DEPRECIATION	306	3,364	31,487	600	0	32,000	32,000
500-701 LEASE PURCHASE PRINCIPAL	0	0	()	23,000	14,104	23,000	23,000
500-702 LEASE PURCHASE INTEREST	0	0	0	8,000	3,573	8,000	8,000
TOTAL OTHER EXPENSES	1,439,365	2,726,333	2,639,398	2,984,878	1,322,826	2,878,885	2,951,748
CAPITAL EXPENSES							
500-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES							
500-900 EXPENSES-TRANSFER GENERAL FUND	125,000	125,000	125,000	125,000	125,000	125,000	450,000
TOTAL OTHER INCOME/EXPENSES	125,000	125,000	125,000	125,000	125,000	125,000	450,000
TOTAL 00-GENERAL EXPENDITURES	1,637,270	2,914,625	2,823,352	3,179,344	1,485,693	3,027,000	3,472,627
TOTAL EXPENDITURES	1,637,270	2,914,625	2,823,352	3,179,344	1,485,693	3,027,000	3,472,627
REVENUE OVER/(UNDER) EXPENDITURES	219,570	(94,448)	220,476	125,673	903,273	165,702	(209,681)
PROJECTED ENDING FUND BALANCE	114,044	19,596	240,072	365,745	1,143,345	405,774	196,093



Commercial Charges Summary

\$2,495,634 **-\$57,225**
(-2.24% vs. prior year)

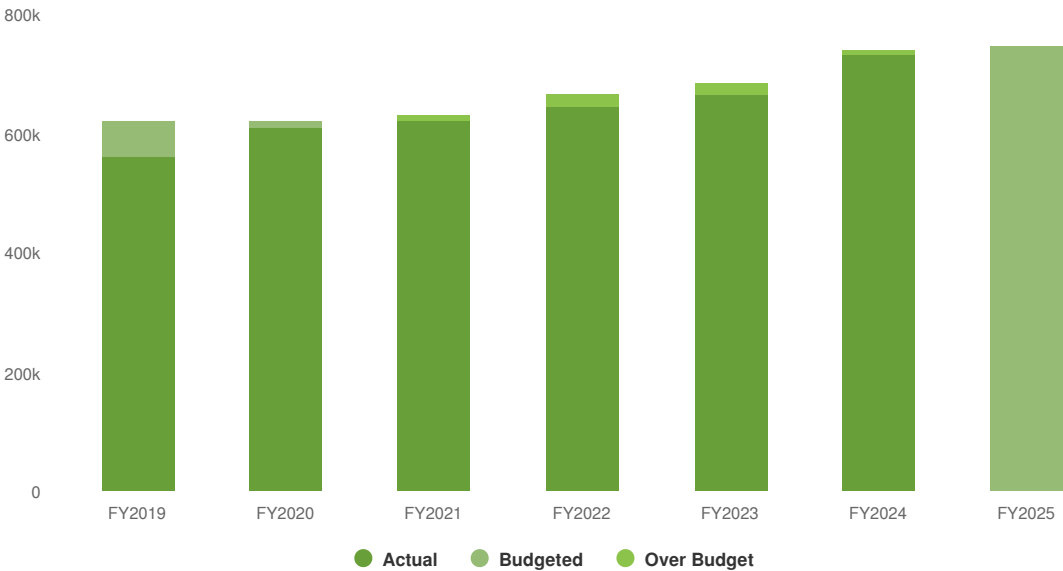
Commercial Charges Proposed and Historical Budget vs. Actual



Residential Charges Summary

\$747,311 **\$14,653**
(2.00% vs. prior year)

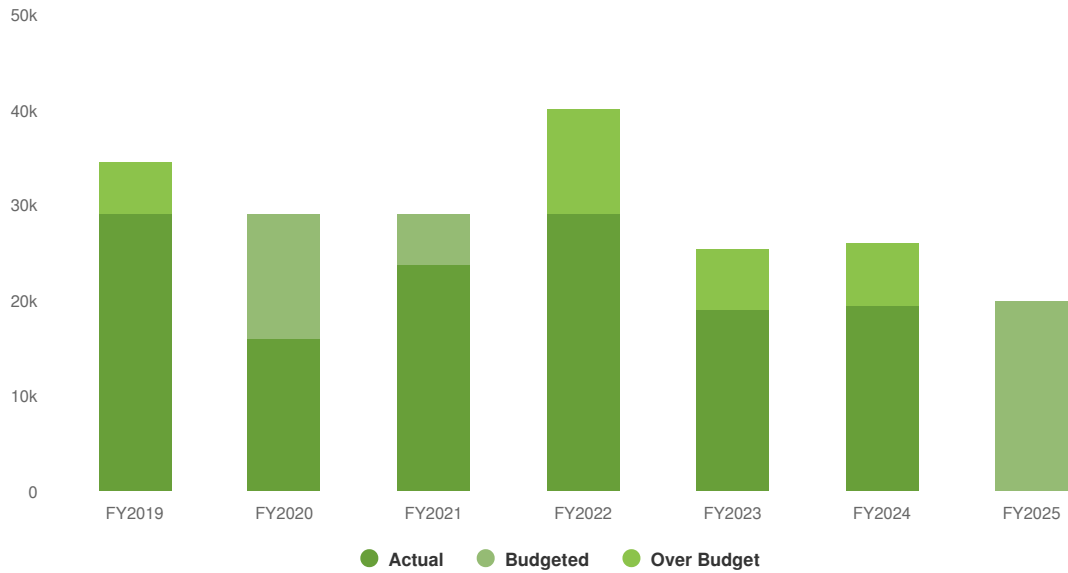
Residential Charges Proposed and Historical Budget vs. Actual



Other Charges Summary

\$20,000 **\$500**
(2.56% vs. prior year)

Other Charges Proposed and Historical Budget vs. Actual



DEPARTMENT BUDGETS



Revenues Summary

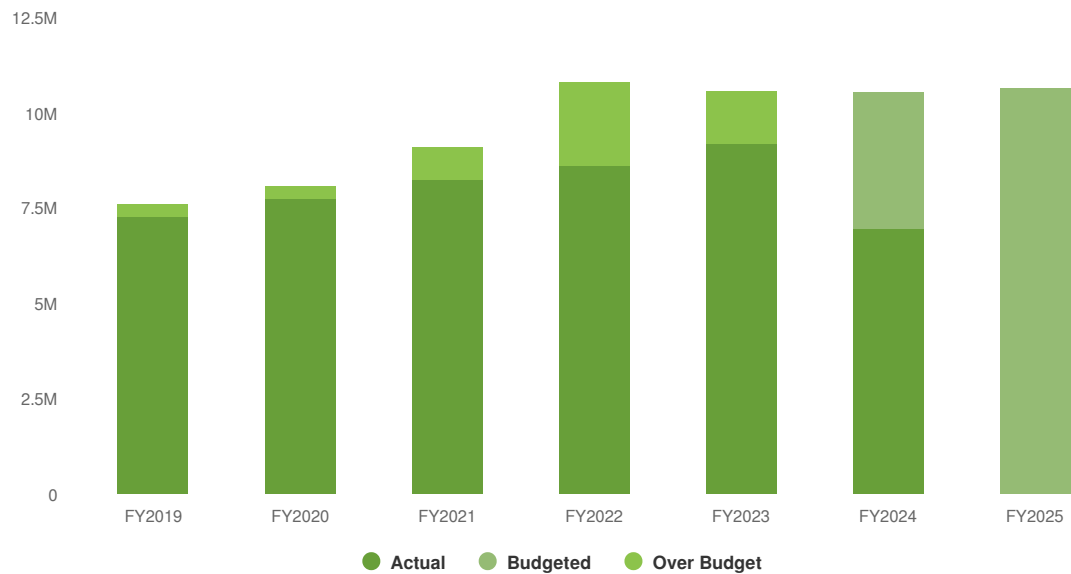
The City of Windcrest is projecting \$10.62M of revenue in FY2025, which represents a 0.8% increase over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$119.2K to \$10.62M in FY2025.

\$10,649,905

\$110,352

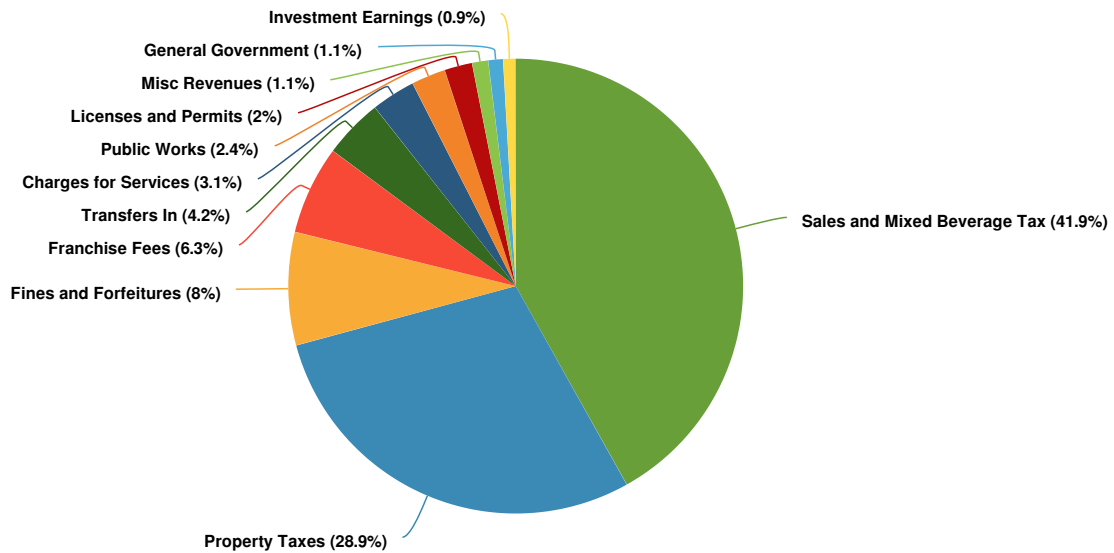
(1.05% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual



Revenues by Source

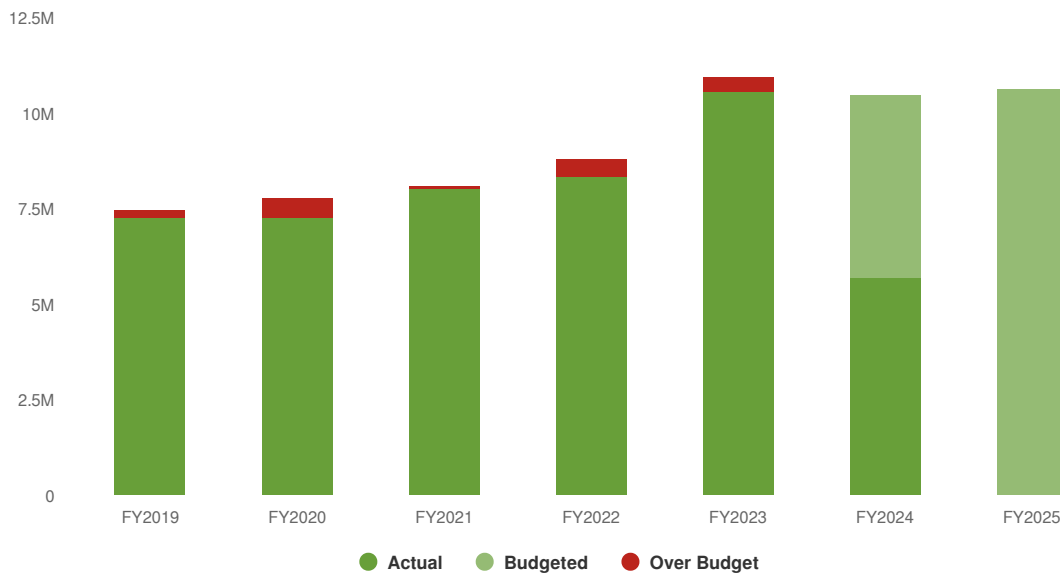
Projected 2025 Revenues by Source



Expenditures Summary

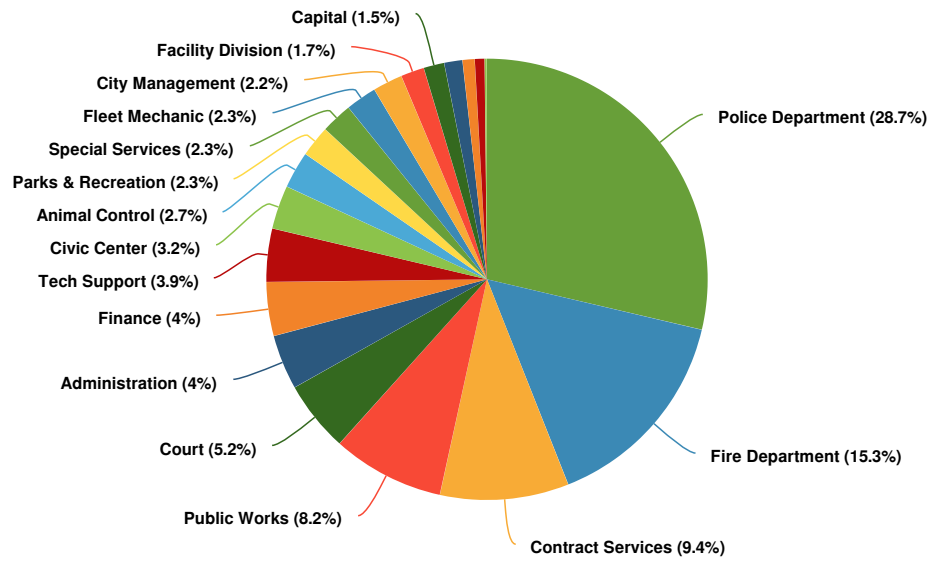
\$10,645,422 **\$140,341**
(1.34% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual



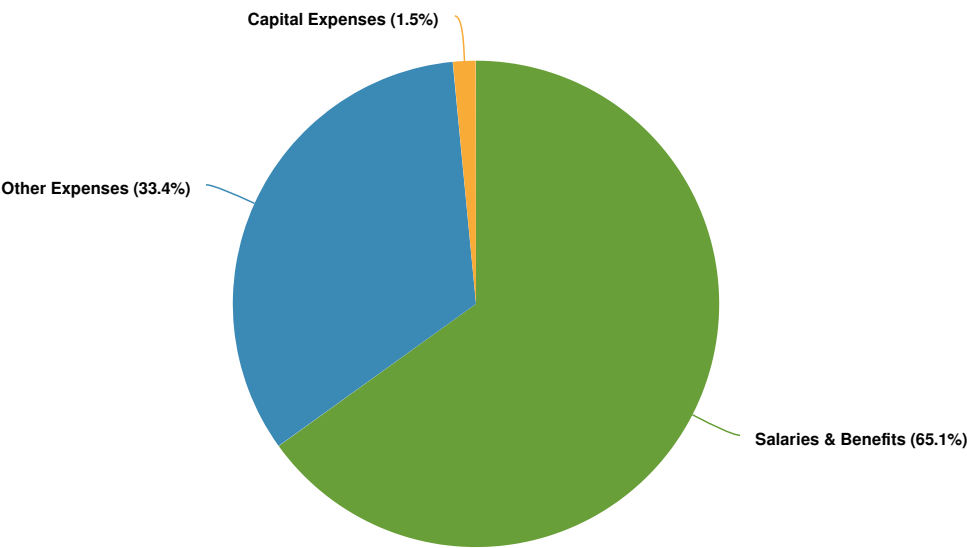
Expenditures by Function

Budgeted Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



01 - General Fund

REVENUES									
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 PROPOSED BUDGET	
BEGINNING FUND BALANCE									
FUND BALANCE ACTIVITY	2,297,779	3,345,818	5,358,971	4,981,520	4,981,520	4,981,520	4,978,435	4,978,435	
4101 AD VALOREM TAX CURRENT	2,210,246	2,291,161	2,490,232	2,929,195	2,595,816	2,365,395	3,079,826		
4115 SALES TAX	3,525,353	3,910,897	3,330,917	3,753,797	1,657,166	3,516,637	3,530,772		
4116 SALES TAX-AD VALOREM TX OFFSET	881,335	989,457	848,954	943,923	417,909	888,660	899,891		
4118 HOTEL OCC. TAX FUND TRANSFER	230,000	230,000	260,000	260,000	0	260,000	260,000		
4119 HOTEL OCC. TAX F. TRANSFER CAPITAL	30,000	4,341	0	0	0	0	0		
4120 MIXED BEVERAGE GROSS RECEIPTS	29,001	30,204	29,353	30,000	14,535	28,755	30,000		
4121 HOTEL OCC. TAX SPECIAL EVENTS	31,873	35,000	35,000	35,000	0	35,000	35,000		
4201 CPS ENERGY FRANCHISE FEES	474,233	574,683	546,585	591,923	262,058	546,000	591,923		
4205 AT&T TELECOM FRANCHISE FEES	13,722	9,236	9,783	9,600	6,638	9,571	9,600		
4210 TIME WARNER CABLE & TEL FEES	85,129	70,309	65,886	75,000	29,666	65,000	65,000		
4215 OTHER TELECOM FEES	1,632	1,170	980	1,500	1,087	1,200	1,000		
4230 FRANCHISE FEES -WATER	2,613	3,066	3,347	2,600	3,347	3,347	3,300		
4301 INTEREST	432	2,790	280,217	92,500	184,783	289,240	92,500		
4302 FRANCHISE FEE- SANITATION	222	10,747	1,695	1,200	1,200	1,125	1,200		
4310 COURT FINES	522,740	668,132	813,793	797,000	587,216	855,378	855,378		
4320 WINDREST GIFT SHOP	0	0	4	0	0	0	0		
4401 SWIMMING POOL FEES	(300)	0	0	0	0	0	0		
4402 SWIMMING POOL CONCESSIONS	0	0	0	0	0	0	0		
4403 SWIMMING POOL B-PARTIES	0	0	0	0	0	0	0		
4408 CONTRACTOR ANNUAL REGISTRATION	4,640	100	1,700	1,200	1,400	1,200	1,200		
4409 BUILDING PERMIT FEES	171,682	187,341	129,787	130,000	109,874	130,000	180,000		
4410 FOOD PERMIT FEES	14,205	10,510	9,528	11,000	13,175	11,000	15,000		
4411 FIRE DEPARTMENT FEES	12,460	6,740	26,283	20,000	7,695	20,000	20,000		
4415 BUSINESS LICENSE FEES	0	6,163	10,858	6,500	6,620	2,000	6,500		
4420 LIQUOR LICENSE FEES	2,860	698	1,713	2,000	1,683	2,000	2,000		
4425 VEHICLE STORAGE FEES	32,371	29,965	31,876	30,565	(9)	30,157	30,565		
4430 CIVIC CENTER FEES	34,936	53,290	65,802	42,000	45,370	42,000	52,000		
4435 DOG TAG & IMPOUNDMENT FEES	260	886	500	450	340	450	450		
4439 MISC. PERMIT FEES	0	0	0	0	1,605	1,100	1,100		
4440 MISCELLANEOUS FEES	1,455	9,428	25,694	25,000	18,171	25,000	25,000		
4441 ALARM & PERMIT FEES	2,250	2,125	2,025	2,100	4,529	5,000	5,000		
4442 PLATTING/ZONING/VAR FEES	10	(82)	300	300	35	100	300		
4450 POST OFFICE SUBSIDY	22,204	25,000	22,917	25,000	12,500	25,000	25,000		
4451 EDC REIMBURSEMENT	0	0	0	230,000	42,246	230,000	0		
4455 WCCPD REIMBURSEMENT	53,000	53,000	78,000	78,000	78,000	78,000	78,000		
4460 MISCELLANEOUS INCOME	84,241	78,587	69,904	35,000	51,251	52,000	50,000		
4461 WORKER'S COMP	4,351	0	90,697	45,000	0	45,000	45,000		
4462 DONATIONS FD	4,748	1,000	11,755	1,000	13,700	14,000	1,000		
4463 DONATIONS SPECIAL EVENTS	0	0	0	0	0	0	0		
4470 LEASE OF LAND	205,000	280,000	205,002	205,000	111,667	205,000	205,000		
4471 LEASE OF BUILDING SPACE	1,200	1,200	1,200	1,200	1,200	1,200	1,200		
4475 INCOME - BAD DEBT	0	(480)	0	0	0	0	0		
4501 GARBAGE FUND ADMIN TRANSFER	125,000	125,000	125,000	125,000	125,000	125,000	450,000		
4502 MEIA TERMINATION	0	0	0	0	815,464	815,464	0		
4513 GRANT PROCEEDS WFD	37,079	14,430	3,000	0	100	0	0		



01 - General Fund (Continued)

REVENUES									
----- 2023-2024 -----) (----- 2024-2025 -----)									
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025				
	ACTUAL	ACTUAL	ACTUAL	Y-T-D	REQUESTED				
				ACTUAL	BUDGET				
4514 GRANT PROCEEDS WPD	5,370	3,132	3,132	0	0				
4515 ARPA FUNDS	220,811	1,085,509	0	0	0				
4516 ASSET SEIZURE POLICE	0	0	0	0	0				
4549 PROCEEDS SALES OF FIXED ASSETS	52,642	0	0	16,529	16,529				
4900 PROCEEDS FROM CAPITAL LEASE	0	0	0	0	0				
TOTAL REVENUES	9,131,003	10,805,295	10,592,537	7,232,835	10,649,905				
4470 LEASE OF LAND									
PERMANENT NOTES:									
CLEAR CHANNEL 2010 AGREEMENT (2 SIGNS)									
YEARS 1-10 2*\$25,000.00=\$50,000.00									
YEARS 11-15 2*\$27,500.00=\$55,000.00									
YEARS 16-20 2*\$28,875.00=\$57,750.00									
CLEAR CHANNEL 2021 AGREEMENT (2 SIGNS)									
YEAR 1 - \$75,000.00 ONE-TIME PAYMENT									
YEAR 1-5 2*\$37,500.00=\$75,000.00									
YEAR 6-10 2*\$39,375.00=\$78,750.00									
YEAR 11-15 2*\$41,344.00=\$82,688.00									
YEAR 16-20 2*\$43,411.00=\$86,822.00									
CLEAR CHANNEL 2021 AGREEMENT-2 (2 SIGNS)									
YEAR 1 - \$75,000.00 ONE-TIME PAYMENT									
YEAR 1-5 2*\$37,500.00=\$75,000.00									
YEAR 6-10 2*\$39,375.00=\$78,750.00									
YEAR 11-15 2*\$41,344.00=\$82,688.00									
YEAR 16-20 2*\$43,411.00=\$86,822.00									



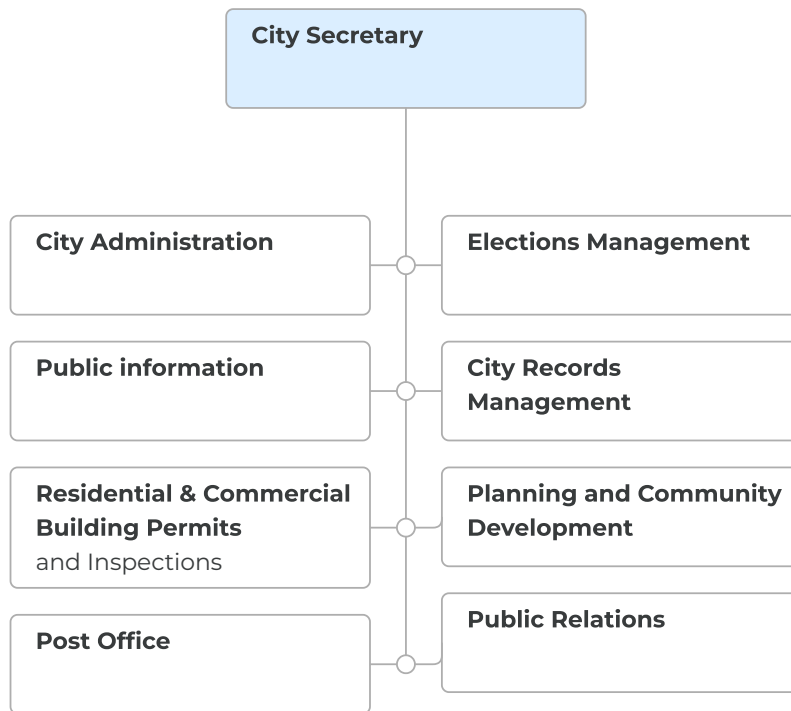
01 - General Fund (Continued)

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS										
500-030 SOCIAL SECURITY	0		0		0		0	0	0	0
500-050 RETIREMENT	0		0		0		0	0	0	0
TOTAL SALARIES & BENEFITS										
TOTAL 00-GENERAL EXPENDITURES										
TOTAL EXPENDITURES	8,082,964		8,792,142		10,969,989		6,677,798	10,745,593	10,645,422	
REVENUE OVER/ (UNDER) EXPENDITURES	1,048,039		2,013,153		(377,451)		555,037	(3,085)	4,482	
PROJECTED ENDING FUND BALANCE	3,345,818		5,358,971		4,981,520		5,536,557	4,978,435	4,982,917	

*** END OF REPORT ***



Organizational Chart



Goals and Objectives

- Posting of city events as known 1.5 weeks prior to event on all City media outlets.
- Maintain trust and confidence of Mayor/Council through effective management of Council Support Services by ensuring legal postings of meetings and fulfilling request in a timely manner and all legal requirements are fulfilled accurately.
- Provide accessibility of official city council action by publishing all passed ordinances on Municode and public information through open records request meeting deadlines.
- Research, develop, and review specifications on digitization and imaging equipment for continuous improvement increasing the number of digital collections annually.
- Manage city elections, while providing current and accurate information to candidates through public communications and website.
- Foster and develop a team relationship among city staff through office training and professional development.
 - Communications – 2 seminars
 - Assistant City Secretary – 2 Seminars
 - Permit Clerk – Online training through ICC – October 2024 & MGO Conference

FY 24/25 BUDGET FUNDING REQUEST (CAPITAL)

FY24/25 Budget Funding Requests (Capital)

- City Hall Office and Directional Signage: Admin/Court/Fire/Police/Garbage/Post Office/Chamber/Conference Room: door signage to include braille. (est.\$75,000)
- City gateway signage and landscaping: zero scape and add lights to gateway signage: FY20-23 Strategic Plan. (est. \$150,000 for 4 signs)
- Remodel City Council Chambers/Dias/Entrance Opening \$85,000 - \$100,000
- Renewal of software
 - JustFOIA
 - My Government Online
 - Granicus – Media Manager - Peak
 - Laserfiche – Cloud
 - Text My Gov
 - Social Archive
 - Municode Codification – Code of Ordinances



Performance Indicator

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY 24/25 TARGET
# of Ordinances	21	21	24	67	Based on CC
# of Resolutions	48	26	63	33	Based on CC
% of Resolutions and Ordinances processed/posted online within 14 days of final Council action	100%	100%	100%	100%	100%
% of Public Records request received and fulfilled within legal deadlines	100% Processed	99% 328	98% 225	100%	100%
Large File Digital Imaging Completed	219 Flat Filed 3541 Pages	+/- 50 boxes/flat files	Retention project completed by 80%	Laserfiche Cloud created/Files transfer/Working through issues/RCI picked up files for scanning	100%
# of Elections Managed & Completed	1	4	2	1	1
# Courses/Seminars Completed	6	4	3	6	6
# of City Council Mtgs.	28	22	27	17	27
% of City Council Meetings Attended	100%	99.5%	100%	100%	100%
# of Board & Commission Mtgs.	34	19	17	6	N/A
# of Building Permits Processed	1,195	512	371	N/A	N/A



Expenditures Summary

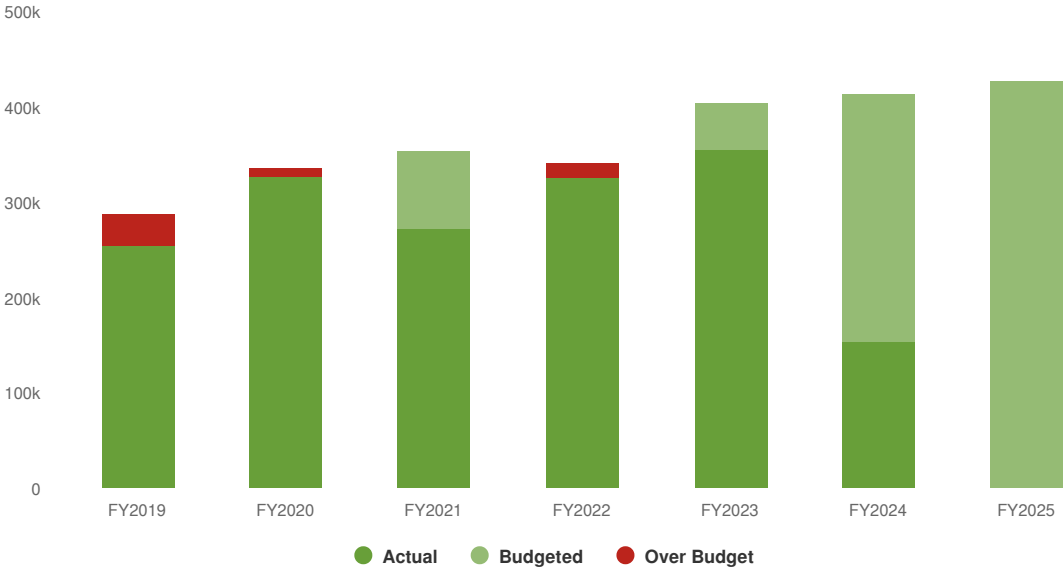
Proposed FY 24-25 Administration department expenses increased by approximately 3.2%. Personnel costs increased approximately 3.76% due to the 2% yearly evaluation step increase, reclassification of the Marketing and communications Specialist position, and a 10% Insurance increase that was factored in the proposed budget. The operating expenditure decreased by 2.8%. or \$1,000. For more detailed information, please refer to the Proposed FY 24-25 Budget report.

\$427,033

\$13,233

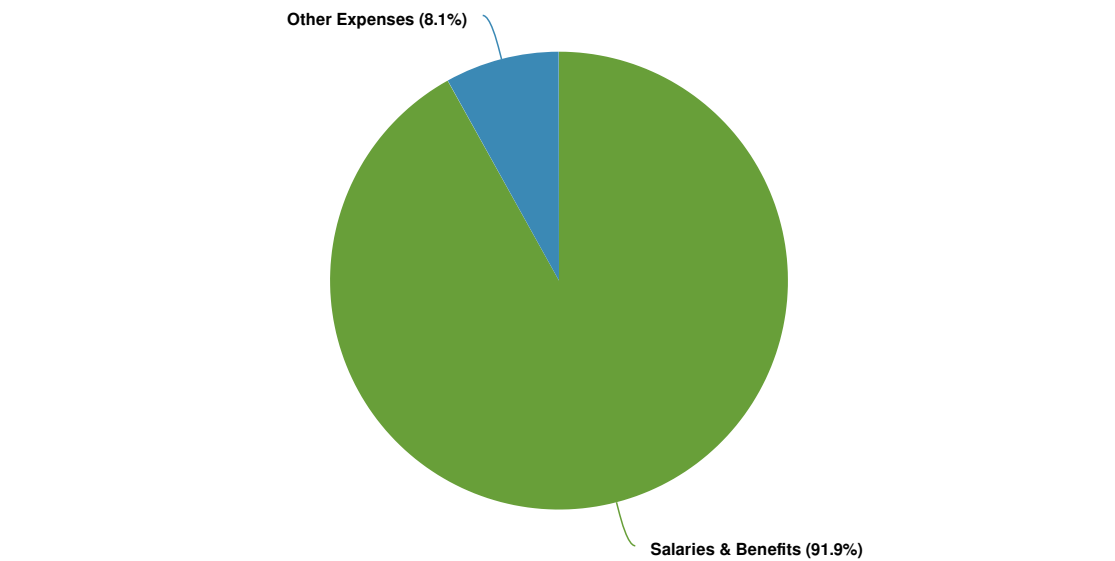
(3.20% vs. prior year)

Administration Proposed and Historical Budget vs. Current Budget

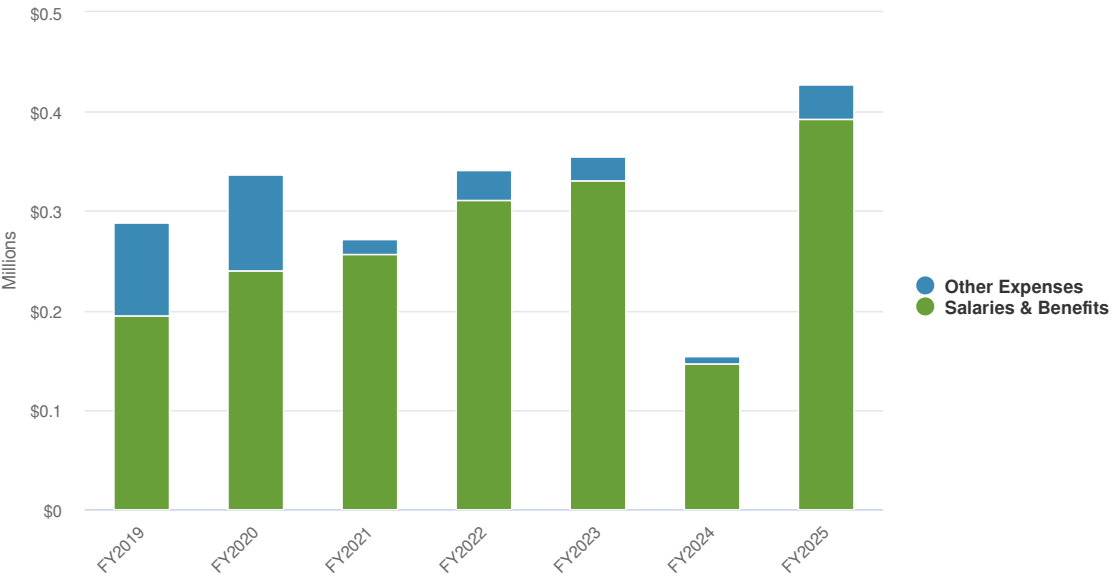


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



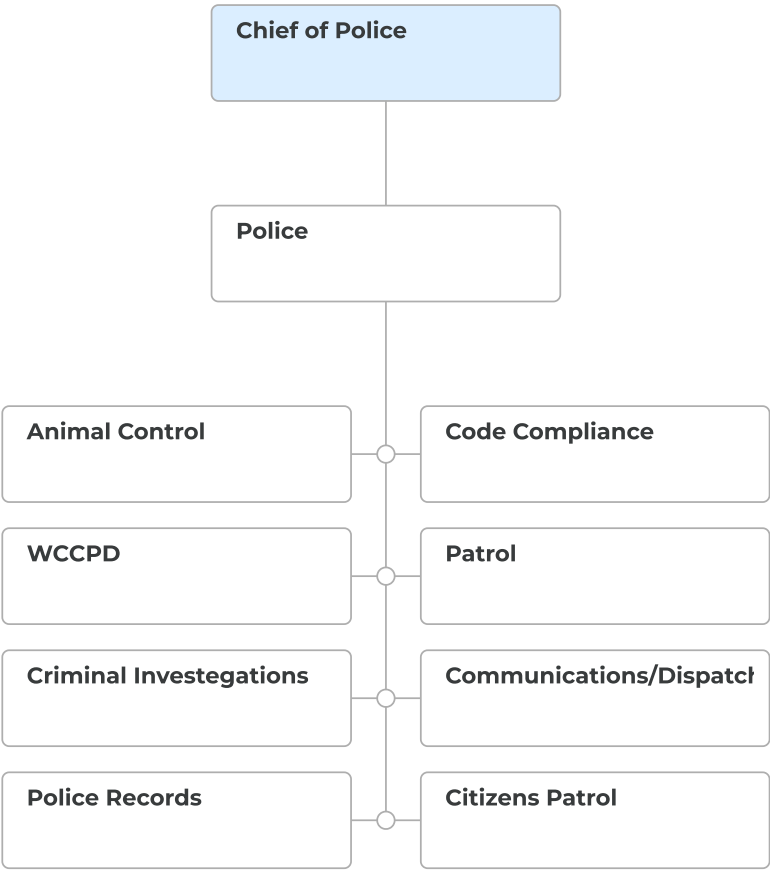
01 - Administration

DEPARTMENT EXPENSES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	2024-2025 REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS									
501-010 ADMIN. SALARIES		186,651	221,584	237,896	256,922	117,640	234,078	263,527	
501-014 STIPEND		0	0	0	0	0	0	0	
501-015 ADMIN INCENTIVE PAY-BILINGUAL		605	602	600	600	0	0	0	
501-018 ADMIN. EDUCATION PAY		0	554	900	1,500	519	1,500	1,500	
501-020 ADMIN. OVERTIME		467	1,105	1,357	2,700	350	2,000	2,700	
501-030 SOCIAL SECURITY		13,436	16,051	17,411	20,022	8,420	18,000	20,481	
501-040 HEALTH INSURANCE		38,934	44,753	39,310	51,242	22,685	41,840	53,423	
501-050 RETIREMENT		13,624	16,101	25,657	34,089	16,988	32,766	39,677	
501-060 WORKERS' COMPENSATION		2,896	368	550	550	275	550	550	
501-070 UNEMPLOYMENT COMPENSATION		574	48	26	675	500	675	675	
501-080 CONTRACT LABOR		0	10,568	6,906	10,000	5,980	10,000	10,000	
501-095 TERMINATION PAY-OUT		0	0	0	0	0	0	0	
TOTAL SALARIES & BENEFITS		257,186	311,734	330,612	378,300	173,359	341,409	392,533	
OTHER EXPENSES									
501-120 DUES & SUBSCRIPTIONS		2,296	1,142	790	2,500	1,659	2,500	2,500	
501-130 BONDS & TRAINING		4,938	7,097	8,324	7,000	4,918	7,000	10,000	
501-151 Contract Svc - Inspections		0	0	0	0	0	0	0	
501-420 OFFICE SUPPLIES		2,957	2,735	2,608	3,500	968	3,500	3,500	
501-431 EMPLOYEE APPRECIATION LUNCHEON		0	0	0	0	112	0	0	
501-440 ELECTION SUPPLIES		3,477	12,437	12,354	15,000	0	15,000	15,000	
501-441 ELECTION SECURITY		0	5,580	0	6,000	1,650	1,650	3,000	
501-590 POSTAGE		223	130	173	500	305	500	500	
501-600 OFFICE EQUIPMENT & MAINT		1,188	54	0	1,000	0	1,000	0	
TOTAL OTHER EXPENSES		15,079	29,176	24,248	35,500	9,612	31,150	34,500	
CAPITAL EXPENSES									
501-800 CAPITAL EXPENDITURES		0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES		0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES									
501-900 UNALLOCATED FUNDS		0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES		0	0	0	0	0	0	0	
TOTAL 01-ADMINISTRATION		272,265	340,909	354,861	413,800	182,970	372,559	427,033	

PERMANENT NOTES:
0.5 FTE was approved in FY 20-21



Organizational Chart



Our Mission

Our Mission... to protect and serve the citizens and community of Windcrest, the City of Lights.

Nulli Secundus.

Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Our Core Values

Integrity – Integrity allows us to carry out ethical principles which guide our behavior.

Respect – for ourselves and the community we serve.

Courage – Personal courage will provide us with the drive to follow these values in the worst of times and against the greatest adversity.

Duty – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.

Goals and Objectives

CONTINUAL GOALS

- Protection and service to the citizens and community utilizing a community policing philosophy.
- The recruitment and continued employment of high-quality officers/personnel to serve the citizens of the City of Windcrest and to retain those employees.

Short Range Goals (<1 year)

- Create competitive salaries and benefit packages to attract and maintain the best quality of officers and staff.
- Improve the vehicle fleet by replacement of the aging and unserviceable police vehicles.
- Create a recognizable and uniformed patrol vehicle fleet.
- Replace the aging and end of life laptops and computers with individual assignments to extend life expectancy and enhance efficiency.
- Update and maintain current technology, including replacement of desk top computers with robust memory.
- Expand the Bike Patrol Program by repairing and replacing the aging bike fleet with modernized bike equipment.
- Purchase of breaching and protective equipment for officer and citizen protection during active shooter scenarios.
- Create annual officer in-service training to develop highly knowledgeable officers and staff.
- Encourage officers to stay healthy and in a physical condition which allows readiness for the vigorous activities associated with policing.

MID RANGE GOALS (1-3 years)

- Achieve accreditation with the Texas Police Chiefs Association.
- Expand the K-9 Program by adding additional K-9 Officer.
- Continue to maintain the vehicle fleet with vehicle replacement and expansion.



LONG RANGE GOALS (> 3 years)

- Address operational and functional deficiencies of the current police area at City Hall by building a new police facility.
- Increase police staff utilizing long-term planning strategies which consider future needs of the community.



Performance Measures

Police Department	FY 20/21 Actual	FY 21/22 Actual	FY22/23 Actual	*FY 23/24 Actual	FY 24/25 Target
Emergency Response Time	4:29	3:03	3:18	3:00	≤FY22/23
Non-Emergency Response Time	9:50	11:12	6:00	4:42	≤FY22/23
Traffic Contacts	5,230	12,313	11,359	3,726	≥FY22/23
Property Crime	436	552	646	376	≤FY22/23
Property Crime Arrests	110	148	166	165	≥FY22/23
Crimes Against Persons	62	80	81	85	<FY22/23
Crimes Against Persons Arrest	42	71	78	71	<FY22/23
Officer Fitness Pass Rate	New Measure		40%	No Tests	>FY22/23
Hours of Annual Training Completed	2,158	2,761	2,810	1631	≥FY22/23
Turnover Rate	20%	14%	12%	9.8%	<FY22/23
Staff Level Percentage	New Measure	86%	86%	91.4%	>FY22/23
Community Outreach	6	14	8	22	>FY22/23

* As of April 25, 2024

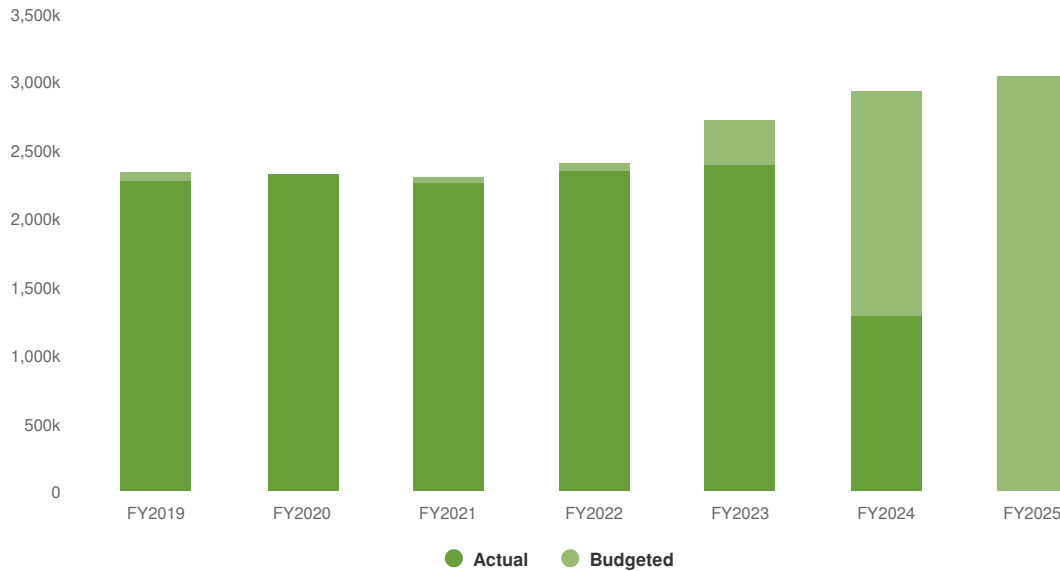


Expenditures Summary

The proposed FY 24-25 Police department expenses increased by approximately 3.8%. Personnel costs increased 4.06% due to a 2% yearly evaluation step increase, reclassification of the corporal position into the sergeant position, and a 10% insurance increase was factored in the proposed budget. There are 22 sworn in FTE's and 6 civilian positions budgeted in department 502. There are a total 28 budgeted FTE's. There are no increases in proposed FY 24-25 operating expenditures. For more detailed information please refer to the Proposed FY 23-24 Budget report.

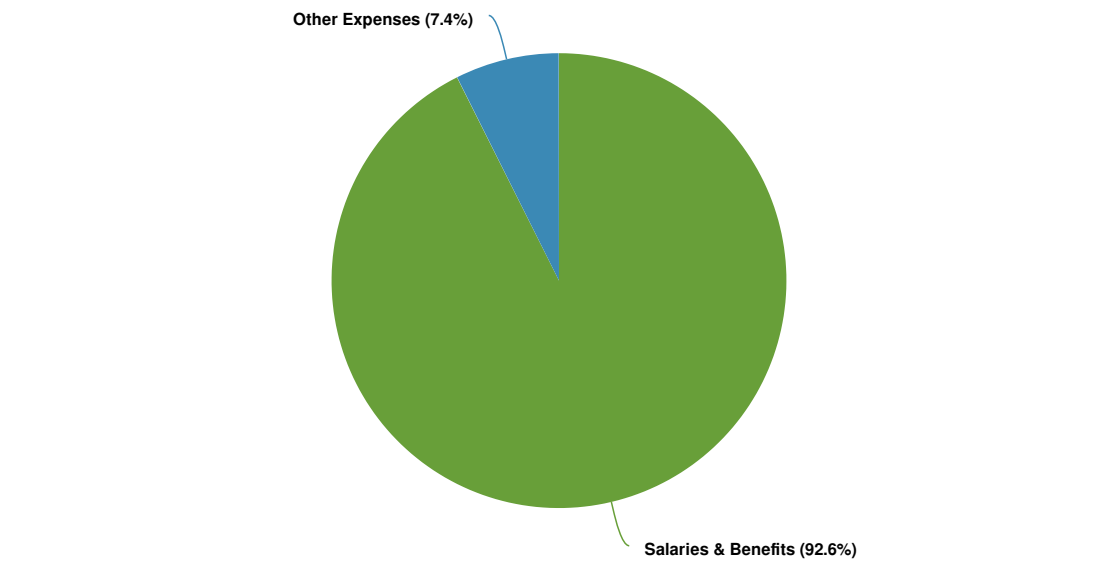
\$3,053,345 **\$110,373**
(3.75% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

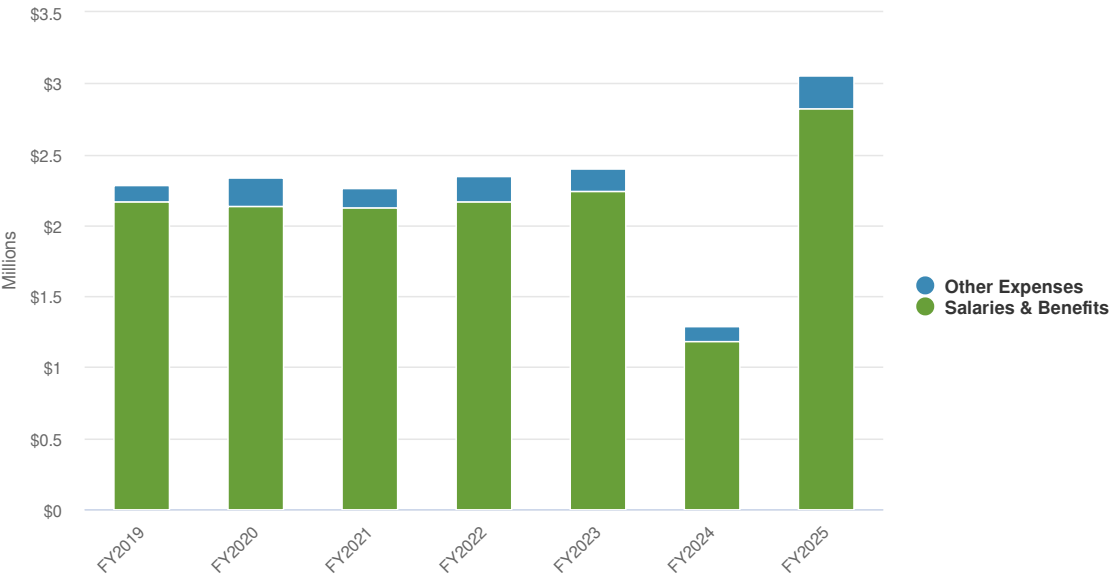


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



02 - Police Department

DEPARTMENT EXPENSES									
	2020-2021	2021-2022	2022-2023	CURRENT	2023-2024	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	BUDGET
SALARIES & BENEFITS									
502-010 POLICE SALARIES	1,164,213	1,203,633	1,280,889	1,422,167	824,715	1,343,780	1,447,515		
502-012 CIVILIAN SALARIES	252,571	249,264	232,741	282,886	123,760	262,263	278,624		
502-014 POLICE SPECIAL ASSIGNMENT SAL	4,203	519	4,500	4,500	2,596	4,500	4,500		
502-015 POL INCREMENT PAY-BILLING & SDP	5,613	4,969	4,117	1,800	2,322	7,000	1,200		
502-016 CIV INCENTIVE PAY-BILLING & SDP	718	958	806	0	234	1,020	0		
502-017 POLICE SALARIES-CERTIFICATION	8,077	6,074	15,025	7,800	10,789	14,300	12,000		
502-018 POLICE EDUCATION PAY	3,193	4,153	4,328	3,600	2,527	5,900	3,900		
502-020 POLICE OVERTIME	76,331	66,146	55,580	90,000	29,911	86,836	125,186		
502-021 7K HOURS	53,119	53,372	48,489	82,665	31,000	58,902	82,665		
502-022 CIVILIAN OVERTIME	25,885	28,462	19,023	30,000	20,029	29,337	30,000		
502-025 STIPEND (CIVILIAN & POLICE)	0	0	0	0	0	0	0		
502-026 HAZARDOUS DUTY PAY	7,156	6,122	7,995	12,480	5,082	10,000	11,760		
502-030 SOCIAL SECURITY	98,103	100,863	101,693	125,637	67,734	104,152	132,972		
502-030C SOCIAL SECURITY CIVILIAN	21,568	21,504	19,442	24,081	10,398	22,519	17,490		
502-040 HEALTH INSURANCE	208,425	223,585	180,040	292,272	114,848	250,000	299,169		
502-050 RETIREMENT	95,785	98,945	146,849	212,393	131,311	133,170	262,006		
502-050C RETIREMENT CIVILIAN	20,510	20,212	26,117	42,519	19,647	27,900	34,448		
502-060 WORKERS' COMPENSATION	72,451	81,591	92,701	78,592	38,509	74,000	80,330		
502-070 UNEMPLOYMENT COMPENSATION	5,204	871	301	3,780	2,996	1,500	3,780		
TOTAL SALARIES & BENEFITS	2,123,125	2,171,241	2,240,033	2,717,172	1,438,410	2,437,079	2,827,545		
OTHER EXPENSES									
502-120 DUES & SUBSCRIPTIONS	5,630	4,046	4,225	10,000	7,722	10,000	10,000		
502-130 BONDS & TRAINING	8,078	10,181	9,528	17,000	8,499	27,000	17,000		
502-400 CITIZEN'S PATROL	702	938	998	2,500	0	2,000	2,500		
502-420 OFFICE SUPPLIES	7,409	8,425	7,817	20,000	4,295	25,000	20,000		
502-430 MISCELLANEOUS SUPPLIES	3,637	53	25	0	0	0	0		
502-431 EMPLOYEE APPRECIATION LUNCHEON	246	109	13	1,000	462	500	1,000		
502-433 PD IT SOFTWARE HARDWARE & SUPP	4,164	6,177	0	8,000	1,991	10,000	8,000		
502-435 K-9 PROGRAM EXPENSES	2,389	1,461	2,008	3,000	2,006	3,000	3,000		
502-450 LAB FEES/CRIME SCENE SUPP	3,775	4,095	5,518	10,000	1,328	10,000	10,000		
502-480 UNIFORM ALLOWANCE	24,339	22,536	24,782	35,000	25,022	30,000	35,000		
502-485 WEAPONS & AMMUNITION	3,109	4,732	8,684	14,000	2,316	9,000	14,000		
502-486 PERSONAL PROTECTIVE EQUIPMENT	13,298	8,575	10,164	22,000	219	12,000	22,000		
502-487 VEHICLE EQUIPMENT	935	0	0	0	15,401	0	0		
502-489 COMMUNITY SERVICES	2,733	1,737	5,124	7,000	1,158	7,000	7,000		
502-491 MEMORIAL SERVICES	892	2,174	881	5,000	0	5,000	5,000		
502-501 MISC. CRIME PREVENTION	0	0	0	1,000	0	1,000	1,000		
502-520 BICYCLE PARTS & MAINTENANCE	0	0	0	2,000	0	1,000	2,000		
502-540 VEHICLE FUEL	60,240	103,731	77,473	65,000	48,412	65,000	65,000		
502-550 PRISONER EXPENSE	0	0	0	300	0	300	300		
502-590 POSTAGE	1,286	2,655	1,270	3,000	618	3,000	3,000		
TOTAL OTHER EXPENSES	142,862	181,424	158,460	225,800	119,448	220,800	225,800		
CAPITAL EXPENSES									
502-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0		
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0		

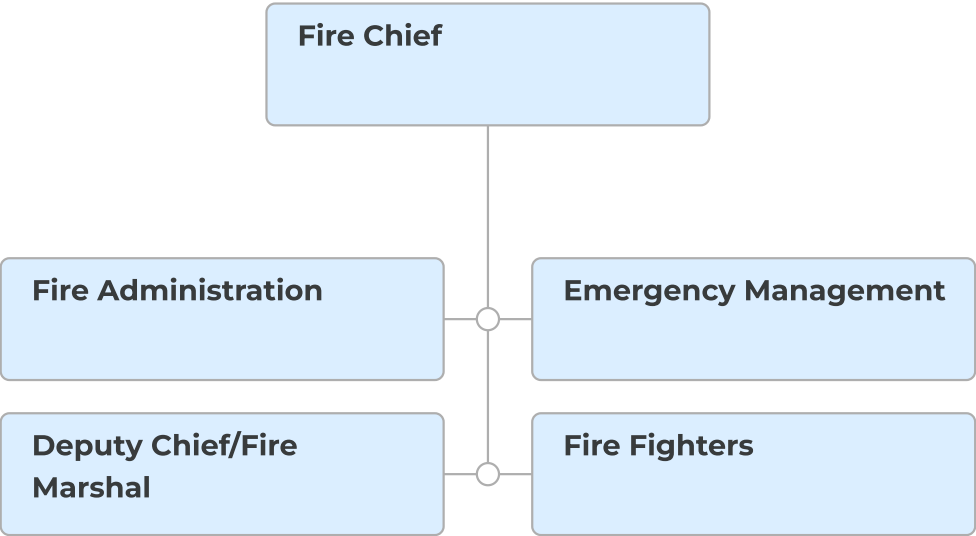


02 - Police Department (Continued)

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		2023-2024		PROJECTED YEAR END		REQUESTED BUDGET		PROPOSED BUDGET	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL				BUDGET			
OTHER INCOME/EXPENSES														
502-900 UNALLOCATED FUNDS														
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL 02-POLICE DEPARTMENT	2,265,987		2,352,665		2,398,493		1,557,858		2,657,879		3,053,345			



Organizational Chart



Mission Statement

To save lives, protect property, and serve our community with courage, commitment and compassion.

The Windcrest Fire Department exists to serve our citizens (the public). Our menu of responsibilities is ever changing, but our basic areas of service are prevention and enforcement, public education, pre-hospital emergency care, and fire control. Our service has evolved to include hazardous materials, technical rescue, tactical medicine, swift water rescue, and social service calls. We are the "one-stop" service that citizens can rely on. When they call, we only ask a few questions, respond quickly, solve their problems, and leave just as fast as we arrived. No red tape on either end....no other government agency works in quite the same way.

Vision Statement

The Windcrest Fire Department will be recognized as a premier public service organization, respected, and admired by our peers and the community as the most diverse, innovative, and efficient public safety provider in the region.

Core Values

The preservation of life remains the number one goal of the Windcrest Fire Department, beginning with the responder and extending to the public. Our citizens must be reasonably free from danger and harmful acts. With the best equipment and training, the department can reduce the risk to the public and its members in all emergency incidents. We commit to the health, safety, and welfare of our members, thus protecting them and enhancing capability and readiness. We aim to eliminate preventable work-related injuries and illnesses through the systematic management of our risks.

- **Reliability**- Our commitment to the public we serve is unwavering and consistent. This commitment is fully expressed in our motto: "Courage, Commitment, and Compassion".
- **Teamwork** - Teamwork is the basis of our success. We work as a team because we value each other, the community we serve, and our commitment to the Windcrest Fire Department mission.
- **Dedication** - The faithful observance of duty beckons us to fulfill our obligations professionally and honestly.
- **Bravery** - Courage is the foundation of our character. Bravery is the ability to overcome fear through fortitude, instinct, compassion for others and training.

Windcrest Fire Department members define the following three components of Windcrest Fire Department's Slogan, "Courage, Commitment, and Compassion":

Courage - The mental and physical ability to face adversity with focus and determination.

Commitment - The act of dedicating oneself, through total effort, to accomplishing the mission. In other words, commitment to your faith, family, and WFD. It is the type that never comes into question.

Compassion - To be understanding, considerate, sympathetic, and kindhearted to others.



FY 2024/2025 Short Term Goals and Objectives (<1)

1. Addition of frontline Firefighters

- Applied for SAFER grant requesting 8 firefighters.
- NFPA standard of two in and two out will be applied on all fire calls. By having the goal of 5 firefighters on each shift, this will allow one firefighter to take off on vacation/sick leave and have adequate staffing.

2. Fire Protection/ Fire Prevention

- Review and suggest possible changes to the City Ordinances with Fire Department/ Fire Prevention and adding possible amendments to the 2021 International Fire Code. This will assist with protecting our customers and citizens.

3. Increase department participation in community programs.

- Public Safety Night
- Home Safety Checks
- Fall Prevention Classes
- Knox Box Program
- Dementia program

Mid Range Goals (1 - 3 years)

1. Update cameras at the Dalecrest dorm to be on City System

- Safety of the firefighters and match the rest of the City Property Camera System

2. Extend driveway width

- Replace grass island between bays to assist with emergency vehicles turning and backing up without going into the street. This will assist with the safety of the firefighters and citizens.

3. Replace CAD tablets in vehicles.

- Update tablets used for responses and reports in vehicles to ensure we have updated equipment.

4. Replace Dalecrest dorm flooring

- The flooring needs to be replaced from the patch work that was completed when the foundation work was completed.

Long-Term Department Goals (>3)

1. Employee Retention

- The fire department affords its firefighters salary and benefits are ok, but we continually lose employees to other departments for the compensation packages they offer. This is not something the fire department can do without the help of the City of Windcrest, but we feel it is something that needs to be addressed.

2. Fleet

- The fire department has developed a plan for retiring vehicles that have reached their end of life. The plan takes into consideration the age, and repair history of our vehicles and how long it takes to build the vehicle.
 - Brush Truck/ Remount
 - Fire Base EMS- Purchase EMS units

3. Station 2

- The fire department continues to evaluate our responses to the commercial district. Building a second station will decrease our ISO ratings for better protecting our properties and assist the businesses with possibly lowering their insurance cost. As the department continues to grow, we have out grown our current facility.

Slogan

Courage, Commitment, and Compassion



Performance Indicators

Fire Department	FY20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET
Fire Response Time	5.0 minutes	5.2 minutes	5.0 minutes	5.0 minutes	5.0 minutes
Public Education	12	7	15	20	20
Local School Activities	8	5	15	>FY22/23	>FY23/24
# of Line of Duty Injuries	0	0	0	0	0
# of Training Hours Completed	1,500	2,000	2,000	>FY22/23	>FY23/24
# of Commercial pre plans completed	15	0	50	>FY22/23	>FY23/24
% Semi Annual Fire inspection Collection	N/A	N/A	N/A	75% Quarterly	75% Quarterly
% of twice a year business fire inspection	N/A	N/A	N/A	90%	>23/24

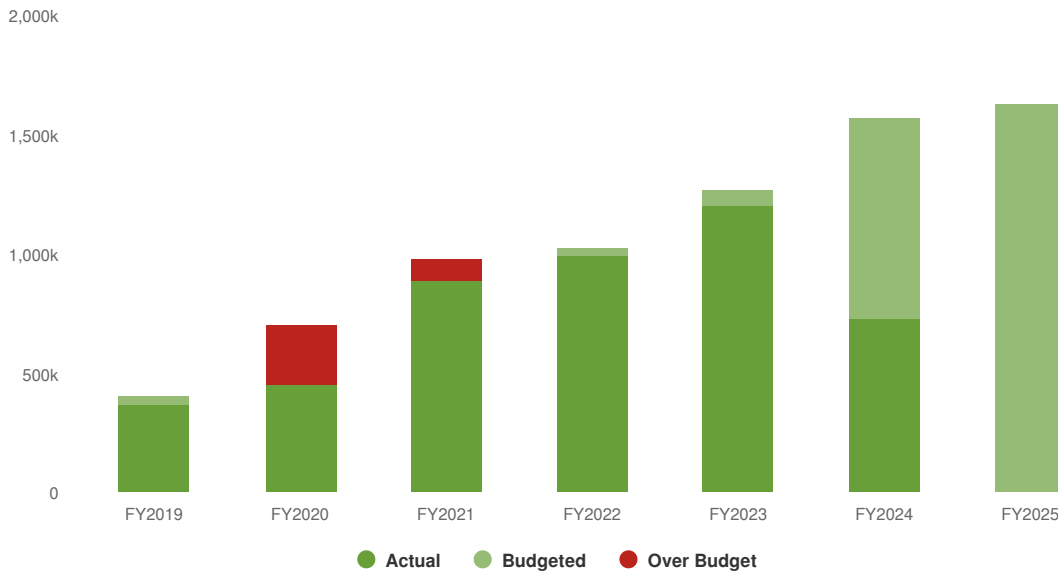


Expenditures Summary

The proposed FY 24-25 Fire department expenses increased by approximately 3.8%. Personnel costs increased 3.99% due to a 2% yearly evaluation step increase, and a 10% insurance increase was factored in the proposed budget. There are 12 Firefighter FTE's, including command staff, and 1 support position budgeted in department 503. There are a total of 13 budgeted FTE's. The operating expenditure increased by 2.9% or \$10,000. The line items 01-503-503 Vehicle Parts - Fire increased \$2,000, the line item 01-503-590 Postage increased \$500.00, the line item 01-503-603 Vehicle outside maintenance Fire increased \$5,000.00, and the line item 01-503-710 Travel increased \$2,500.00. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$1,631,279 **\$59,111**
(3.76% vs. prior year)

Fire Proposed and Historical Budget vs. Actual



03 - Fire Department

DEPARTMENT EXPENSES									
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS									
503-010 FIRE DEPT. SALARIES	446,763	389,457	528,563	657,981	380,970	657,981	663,955		
503-012 STIPEND	0	0	0	0	0	0	0		
503-017 FIRE SALARIES-CERTIFICATION	6,280	4,632	7,535	7,500	8,689	10,000	24,000		
503-018 FD EDUCATION PAY	0	254	2,423	2,400	1,604	2,500	3,300		
503-020 FIRE OVERTIME	59,240	97,241	78,237	75,000	44,444	75,000	75,000		
503-021 7K HOURS	0	38,111	43,840	108,051	37,004	63,883	105,447		
503-026 HAZARDOUS DUTY PAY	0	0	3,240	3,240	1,126	2,500	4,080		
503-030 SOCIAL SECURITY	38,141	42,792	49,651	65,335	35,659	61,977	67,015		
503-040 HEALTH INSURANCE	65,142	72,308	94,599	132,851	65,871	126,418	138,900		
503-050 RETIREMENT	37,019	38,158	71,611	111,240	68,242	111,240	129,826		
503-060 WORKERS' COMPENSATION	25,774	66,782	49,172	51,380	34,512	51,380	52,701		
503-070 UNEMPLOYMENT COMPENSATION	2,036	97	124	1,890	1,552	1,485	1,755		
503-080 VOLUNTEER PENSION FUND	2,880	12,780	2,952	11,000	6,120	10,000	11,000		
503-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0		
TOTAL SALARIES & BENEFITS	683,276	762,612	930,133	1,227,867	685,793	1,174,364	1,276,979		
OTHER EXPENSES									
503-120 DUES AND SUBSCRIPTIONS	0	755	4,055	15,000	15,145	15,000	15,000		
503-130 TRAINING	44,913	28,248	33,782	40,000	25,269	40,000	40,000		
503-140 EMPLOYMENT SCREENING	0	1,868	2,840	13,500	12,780	7,000	11,500		
503-150 HAZMAT PROGRAM	494	0	355	500	0	500	500		
503-151 OUTSIDE PROF. SERVICES	0	0	0	0	0	0	0		
503-221 MOBILE DATA TERMINAL SERVICE	0	0	255	2,000	1,180	2,000	2,000		
503-227 RADIO CONTRACT	11,368	0	9,320	6,000	7,395	12,000	6,000		
503-229 RADIO MAINTENANCE	85	4,180	83	6,500	0	8,000	8,500		
503-396 EOC EQUIPMENT & SUPPLIES	6,143	4,454	4,734	7,000	6,503	7,000	7,000		
503-420 OFFICE SUPPLIES	12,779	10,126	5,970	10,000	4,114	10,000	10,000		
503-430 SUPPLIES & EQUIPMENT	30,545	18,868	26,498	35,500	21,067	32,500	35,500		
503-431 EMPLOYEE APPRECIATION LUNCHEON	102	1,473	1,064	2,000	2,231	3,000	2,000		
503-432 FR/FIRE PREVENTION	0	0	13,050	15,000	1,266	15,000	15,000		
503-450 MEDICAL SUPPLIES	15,777	16,959	12,271	25,000	17,573	23,000	25,000		
503-460 MEDICAL TRAINING	10,199	3,219	11,768	17,500	3,400	15,000	17,500		
503-480 UNIFORM ALLOWANCE	9,943	12,507	17,844	24,000	17,494	24,000	24,000		
503-503 VEHICLE PARTS - FIRE	18,393	15,953	16,871	20,000	13,289	20,000	22,000		
503-540 VEHICLE FUEL	13,114	26,639	17,230	16,800	12,191	16,800	16,800		
503-590 POSTAGE	121	660	149	500	367	500	1,000		
503-603 VEHICLE OUTSIDE MAINT. FIRE	63,121	25,678	27,029	45,000	43,945	45,000	50,000		
503-620 DORM - UTILITIES & CABLE	11,989	8,521	8,907	12,000	5,695	12,000	12,000		
503-630 DORM - REPAIRS & MAINT	510	0	0	0	0	0	0		
503-700 CONTINGENCIES	0	281	0	0	0	0	0		
503-710 TRAVEL	556	1,342	8,631	16,000	16,504	16,000	18,500		
503-730 ANNUAL PUMP TESTS	715	0	0	2,500	495	2,250	2,500		
503-740 MAINTENANCE CONTRACTS	17,927	22,103	19,657	5,000	0	5,000	5,000		
503-741 EMS MEDICAL DIRECTION	20,000	20,000	20,000	0	0	0	0		
503-750 SCBA TESTS	11,503	3,052	4,896	4,000	1,502	4,000	4,000		
503-760 LADDER TESTS	0	2,874	3,202	3,000	0	3,000	3,000		
TOTAL OTHER EXPENSES	300,295	229,761	270,459	344,300	229,405	338,550	354,300		

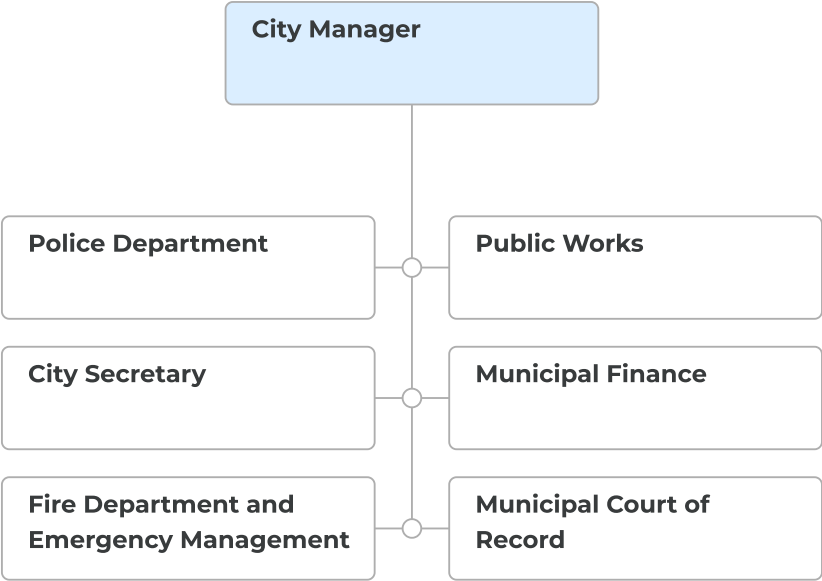


03 - Fire Department (Continued)

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D		REQUESTED	PROPOSED
							YEAR END		BUDGET	BUDGET
CAPITAL EXPENSES										
503-800 CAPITAL EXPENDITURES	0		0		0		0		0	
503-801 CAPITAL EQUIPMENT	0		0		0		0		0	
503-802 CAPITAL FACILITIES	0		0		0		0		0	
503-803 CAPITAL FLEET	0		0		0		0		0	
503-804 CAPITAL PRS(PERS. PROTECT.EQ.)	0		0		0		0		0	
TOTAL CAPITAL EXPENSES	0		0		0		0		0	
OTHER INCOME/EXPENSES										
503-900 UNALLOCATED FUNDS	0		0		0		0		0	
503-901 TRANSFER TO FUND 22	0		0		0		0		0	
TOTAL OTHER INCOME/EXPENSES	0		0		0		0		0	
TOTAL 03-FIRE DEPARTMENT	983,571		992,372		1,200,592		915,198		1,512,914	1,631,279



Organizational Chart



Fund Summary

The Special Service Division falls under the supervision of the City Manager. City special event are allocated in the budget. The Special Events Coordinator provides coordination of all city events, works with stakeholders and outside agencies to assist with their event being successful. The Special Events Coordinator works directly with City Department Heads to ensure the safety and logistics of all events are accomplished successfully and public communication are released through the Office of the City Secretary.

Goals and Objectives

- Work with City Department to provide a safe and marketable environment for events promoting a memorable quality of life for residents and public.
- Enhance relationship with stakeholders, other surrounding cities, civic organizations, and businesses by offering a clean and safe city for public events such as 5K runs, marathons, City's Light Up, July 4th Celebration, Fiesta events, and Halloween events.
- Work with Parks and Recreation Commission to promote special events in the parks.

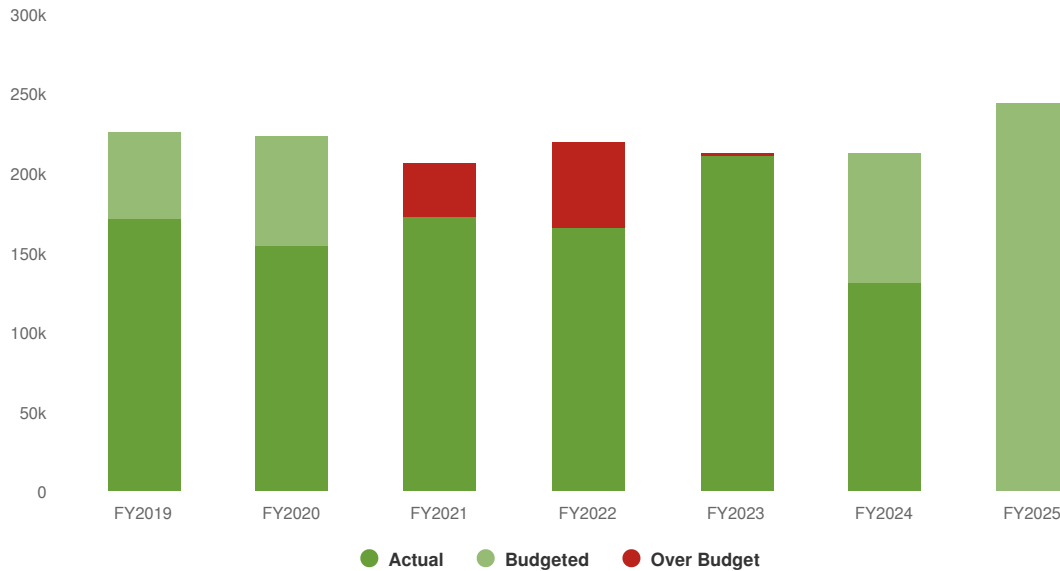


Expenditures Summary

The proposed FY 24-25 Special services expenses increased by approximately 14.4%. The main increases are in the following line items: 01-504-460 Special events increased \$5,000, and the 01-504-470 Light Up increased \$25,000. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$244,211 **\$30,826**
(14.45% vs. prior year)

Special Services Proposed and Historical Budget vs. Actual

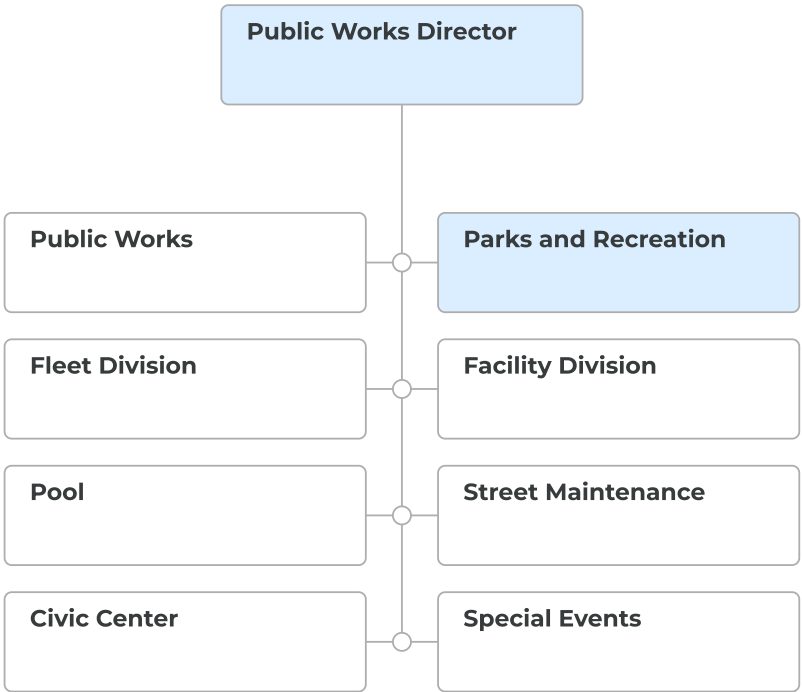


04 - Special Services

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024		2024-2025	
				Y-T-D ACTUAL	PROJECTED YEAR END BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
504-009 SALARIES	24,757	32,013	24,306	29,232	0	10,000	29,232
504-010 SALARIES - MAYOR & COUNCIL	17,128	14,400	14,040	14,400	7,449	14,400	14,400
504-020 OVERTIME	231	0	656	3,000	0	1,000	3,000
504-030 SOCIAL SECURITY	1,468	2,451	2,984	3,567	578	1,000	3,567
504-040 HEALTH INSURANCE	0	957	423	10,438	0	5,000	10,685
504-050 RETIREMENT	345	1,270	2,359	4,198	0	2,000	4,777
504-060 WORKERS COMPENSATION	808	0	850	850	425	850	850
504-070 UNEMPLOYMENT COMP	288	153	17	500	103	500	500
504-080 CONTRACT LABOR	0	0	0	0	0	0	0
504-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	45,025	51,245	45,635	66,186	8,556	34,750	67,011
OTHER EXPENSES							
504-120 DUES & SUBSCRIPTIONS	451	2,674	985	2,000	1,793	2,000	2,000
504-140 EMPLOYEE APPRECIATION FUND	0	0	0	0	0	0	0
504-420 OFFICE SUPPLIES	71	403	103	1,000	0	1,000	1,000
504-440 ELECTION SUPPLIES/EXPENSES	0	2,144	0	0	0	0	0
504-460 SPECIAL EVENTS	59,559	33,787	38,561	30,000	29,469	38,000	35,000
504-461 ARTVIBE EVENT	0	0	0	0	0	0	0
504-465 JULY 4TH EVENT	312	8,524	2,145	10,000	0	10,000	10,000
504-470 LIGHT UP	52,311	59,310	81,182	50,000	78,373	73,203	75,000
504-471 911 REMEMBRANCE RACE	1,743	0	3,192	3,200	0	3,200	3,200
504-590 POSTAGE	846	11	1,594	2,000	0	2,000	2,000
504-610 NEWSLETTER	15,479	17,419	20,107	17,000	14,574	17,000	17,000
504-630 LEGAL ADVERTISING	13,797	33,290	11,055	16,000	1,934	16,000	16,000
504-635 ADVERTISING	3,459	4,675	3,996	5,000	883	5,000	5,000
504-645 MAYOR - COUNCIL EXPENSES	555	1,283	1,280	1,500	1,005	1,500	1,500
504-650 MILEAGE & ENTERTAINMENT EXPENS	0	0	0	0	0	0	0
504-651 MAYOR EXPENSE	12,059	770	873	2,000	247	2,000	2,000
504-652 PLACE 1- COUNCIL EXPENSE	0	2,513	865	1,500	1,504	1,500	1,500
504-653 PLACE 2 - COUNCIL EXPENSE	215	759	1,169	1,500	360	1,500	1,500
504-654 PLACE 3 - COUNCIL EXPENSE	0	0	0	1,500	0	1,500	1,500
504-655 PLACE 4 - COUNCIL EXPENSE	787	1,271	389	1,500	0	1,500	1,500
504-656 PLACE 5 - COUNCIL EXPENSE	0	0	0	1,500	0	1,500	1,500
TOTAL OTHER EXPENSES	161,642	168,831	167,498	147,200	130,853	178,403	177,200
CAPITAL EXPENSES							
504-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES							
504-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0
TOTAL 04-SPECIAL SERVICES	206,667	220,076	213,133	213,386	139,409	213,153	244,211



Organizational Chart



Goals and Objectives

- Keep up with maintenance and beautification in all parks.
- Mow, edge, and trim all green belts, and ballfields to keep all areas clean and welcoming to our community.
- Inspected all non-vehicle traffic bridges to keep them safe.

What We Accomplished in 2023/2024

- Inspected and prevented maintenance on playground equipment, facilities, and fences to help keep a safe place to play.
- Kept all facilities and equipment clean and safe for residents to enjoy with families.
- Planted several new Oak trees in green belts.
- Pressure washed all sidewalks, park benches, and handrails in all parks.
- Install new Trash receptacles.
- Removed all trees that had fallen from previous storms.
- Removed unpleasant weeds from the pond.
- Re-modeled the concession stand at the Little League
- Install sand and mulch in playground for child safety.

What We Plan to Accomplish in 2024/2025

- Upgrade all playground equipment at Takas Park.
- Complete storms drain maintenance.
- Install more Oak trees in green belts.

Did You Know?

- Did you know there are many areas where parks, walking trails, greenbelts, and storm drains require maintenance and repairs daily. There are four parks, three ponds, and many storm drains which are located throughout the community.
- Did you know Public Works also use the same employees to do repairs and keep up with maintenance on streets, alleys, and storm drains.
- Did you know when Public Works mows all the right of ways, RV storage facility and utility easements. Also mows the Takas Park and retention storm drains too.



Performance Measures

	FY20/21* ACTUAL	FY21/22 ACTUAL	FY22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 TARGET
# of Monthly Non-vehicular bridge inspections	6	6	6	N/A	N/A
% of walking trails maintained	100%	100%	100%	N/A	100%
# of acreage for landscape maintenance -Open Space & Parks	>45	>45	50%	N/A	N/A
# of special projects/events	7	9	9	N/A	N/A
Trees/Shrubs/Landscaping	N/A	N/A	3	6	6 +/-
Playground maintenance & Inspections	N/A	N/A	2	2	2 +/-
Park Facilities Maintenance	N/A	N/A	2	2	2 +/-
Special Events	N/A	N/A	6	6	6 +/-

* Due to COVID 19 pandemic, events were canceled or reduced, and some operations were re-evaluated to ensure a safe and healthy work environment for employees. Measures are not reflective of future pandemic safety measures; as well as local, state or national impacts.

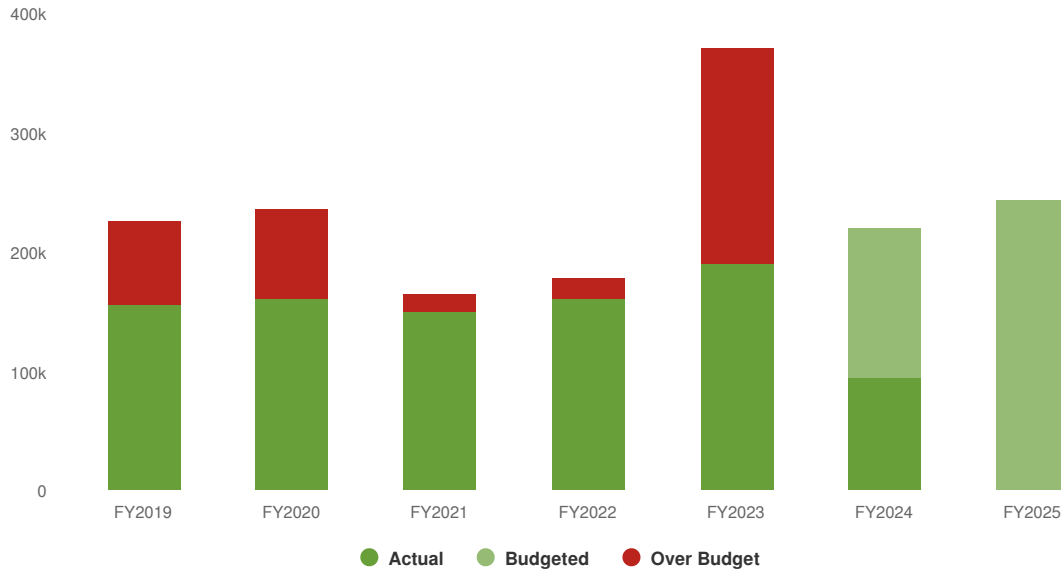


Expenditures Summary

The proposed FY 24-25 Parks and Recreation department expenditures have increased by approximately 10.9% or \$23,964. These increases are in the following line items: Utilities line item 01-506-100 \$12,964 due to redistribution of utilities between other departments, line item 01-506-260 Green belt cleaning increased by \$5,000, line item increased 01-506-430 Supplies by \$1,000, and line item 01-506-460 Special events by \$5,000. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$244,514 **\$23,964**
(10.87% vs. prior year)

Parks and Recreation Proposed and Historical Budget vs. Actual



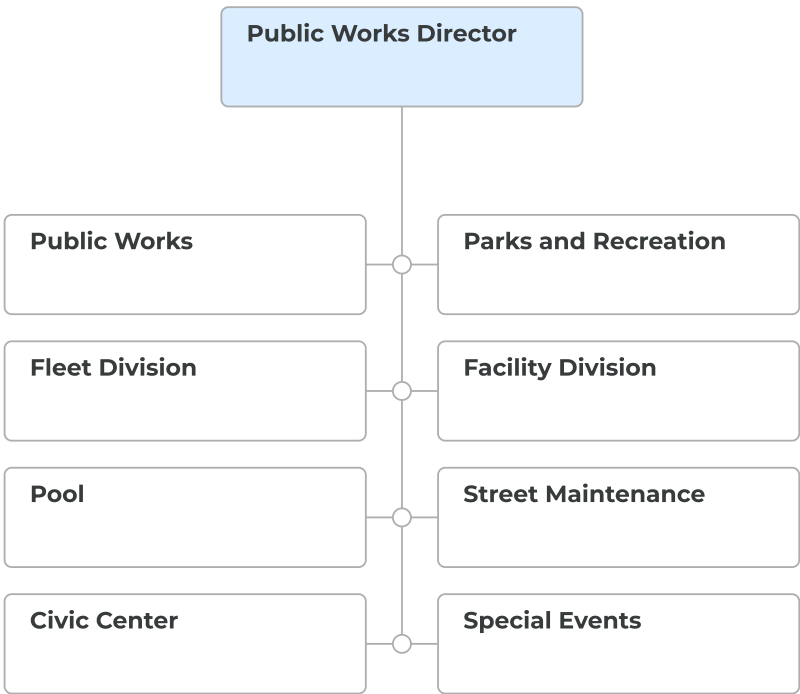
Expenditures by Expense Type

06 - Parks and Recreation

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		{ 2023-2024		{ 2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D	PROJECTED	REQUESTED	PROPOSED
							ACTUAL	YEAR END	BUDGET	BUDGET
OTHER EXPENSES										
506-100 UTILITIES	23,106		22,399		28,083		15,000	37,200	27,964	
506-120 DUES & SUBSCRIPTIONS	0		0		0		3,050	0	3,050	
506-130 TRAINING	268		300		643		2,500	1,000	2,500	
506-240 CONTRACT MAINTENANCE OUTS	4,715		5,675		28,894		10,000	10,000	10,000	
506-250 CONTRACT MAINT.-GREEN BEL	44,332		70,631		69,991		60,000	61,713	65,000	
506-260 GREEN BELT CLEANING	616		1,490		9,396		4,000	5,000	5,000	
506-430 SUPPLIES	8,251		4,892		8,928		9,000	9,000	9,000	
506-431 EMPLOYEE APPRECIATION LUNCHEON	0		0		0		0	0	0	
506-460 SPECIAL EVENTS	0		2,743		16,988		16,000	3,285	21,000	
506-520 EQUIPMENT REPAIR	6,426		16,455		5,879		12,000	4,614	12,000	
506-630 FACILITY MAINTENANCE	13,672		23,734		28,055		30,000	21,555	30,000	
506-631 POND MAINTENANCE	11,864		24,569		15,821		25,000	9,156	25,000	
506-635 TREES / SHRUBS/LANDSCAPING	5,536		5,842		29,691		30,000	4,290	30,000	
506-640 LITTLE LEAGUE (FACILITIES)	0		0		4,197		4,000	416	4,000	
506-701 LEASE PURCHASE PRINCIPAL	44,865		0		99,892		0	0	0	
506-702 LEASE PURCHASE INTEREST	657		0		24,350		0	0	0	
TOTAL OTHER EXPENSES	164,306		178,729		370,807		220,550	116,115	246,700	244,514
CAPITAL EXPENSES										
506-800 CAPITAL EXPENDITURE	0		0		0		0	0	0	
506-810 CAPITAL IMPROVEMENTS	0		0		0		0	0	0	
506-819 PARKS LIGHTS PRINCIPAL	0		0		0		0	0	0	
506-820 PARKS LIGHTS PROJECT	0		0		0		0	0	0	
506-892 INTEREST	0		0		0		0	0	0	
TOTAL CAPITAL EXPENSES	0		0		0		0	0	0	
OTHER INCOME/EXPENSES										
506-900 UNALLOCATED FUNDS	0		0		0		0	0	0	
TOTAL OTHER INCOME/EXPENSES	0		0		0		0	0	0	
TOTAL 06-PARKS & RECREATION	164,306		178,729		370,807		220,550	116,115	246,700	244,514



Organizational Chart



Goals and Objectives

- Fleet Technician is also license in water utilities and can run all city water operations.

What We Accomplished in 2023/2024

- With new shop equipment all repairs and services has been a big improvement to the Fleet.

What We Plan to Accomplish in 2024/2025

- Keeping up with records and maintenance reports on all different departments fleet.
- Better service, older fleet vehicles and equipment to help keep daily operations running smoother and in a timely manner.
- Practice better scheduling to provide a better service and not to neglect other departments.

Did You Know?

- Did you know Fleet Mechanic provides other services such as equipment operator, plumbing, and Welding.
- Did you know the Fleet Mechanic has many other jobs that require non mechanical skills such as special events and responding to emergencies due to unexpected weather.

Performance Measures

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET
Police Department - Service, Maintenance and Repairs	N/A	9	10	18	18 +/-
Fire and Rescue - Service, Maintenance and Repairs	N/A	3	3	3	3 +/-
Public Works - Service, Maintenance and Repairs	N/A	10	10	15	15 +/-
Small Equipment - Service, Maintenance and Repairs	N/A	6	12	16	16 +/-
Heavy Equipment and Machines - Service, Maintenance and Repairs	N/A	10	5	5	5 +/-
Parks and Rec. - Service, Maintenance and Repairs	N/A	N/A	1	11	11 +/-

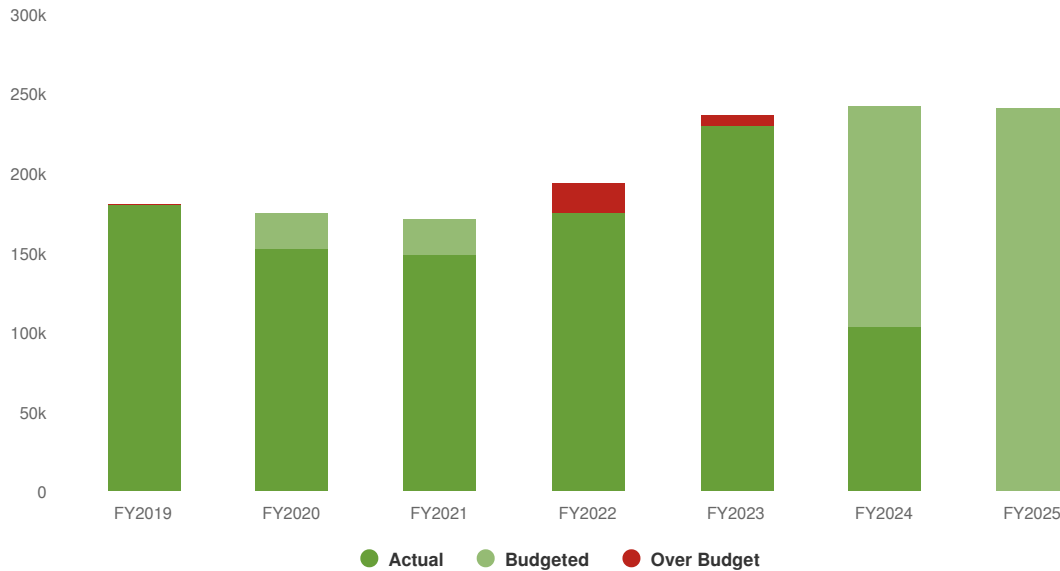


Expenditures Summary

The proposed FY 24-25 Fleet Mechanic expenditures decreased by approximately 0.5%. Personnel costs increased 4.85% due to a 2% yearly evaluation step increase, 10% insurance increase was factored in the proposed budget. The operating expenditure decreased by 2.93% or \$4,900. The line items 01-507-503 Vehicle parts – Fire decreased by \$1,000 due to some of the expenditures were budgeted in the department 503 Fire; decrease in line item 01-507-508 Vehicle Parts- Warrant Officer by \$1,000; and line item 01-507-603 Vehicle outside maintenance Fire by \$2,000 due to some of the expenditures were budgeted in the department 503 Fire. For more detailed information please refer to the Proposed FY 25-26 Budget report.

\$241,488 **-\$1,242**
(-0.51% vs. prior year)

Fleet Department Proposed and Historical Budget vs. Actual

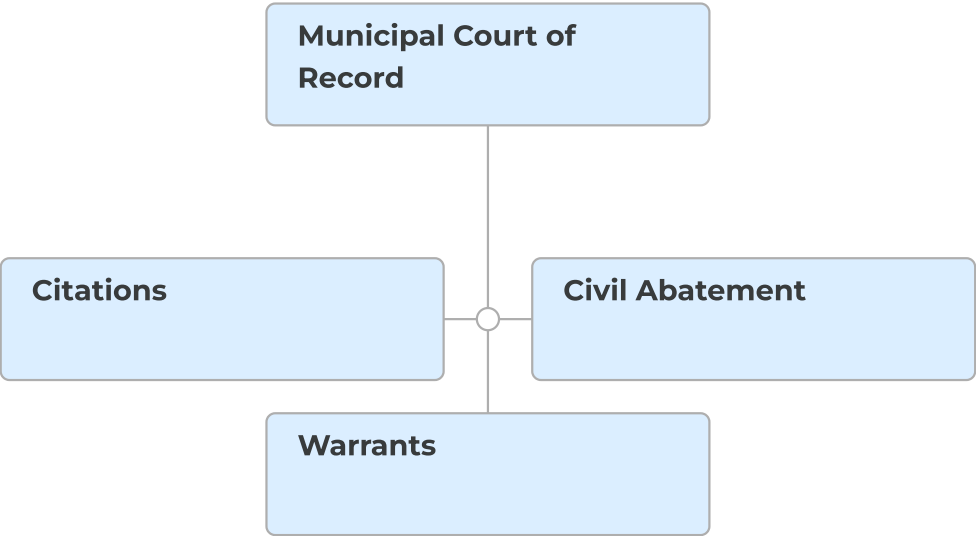


07 - Fleet Department

DEPARTMENT EXPENSES									
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 PROPOSED BUDGET	
SALARIES & BENEFITS									
507-010 MECHANIC SALARIES	40,336	44,090	47,432	51,096	29,093	51,096	52,118		
507-012 STIPEND	0	0	0	0	0	0	0		
507-020 OVERTIME	893	820	2,285	1,000	965	1,000	2,000		
507-030 SOCIAL SECURITY	3,194	3,436	3,803	3,985	2,299	3,985	4,140		
507-040 HEALTH INSURANCE	5,352	9,075	9,955	10,438	5,569	10,438	10,685		
507-050 RETIREMENT	2,988	3,232	5,287	6,786	4,320	6,786	8,020		
507-060 WORKERS' COMPENSATION	2,474	1,655	2,139	1,990	995	1,990	1,990		
507-070 UNEMPLOYMENT COMPENSATION	273	9	9	135	112	135	135		
507-090 TERMINATION PAY-OUT	0	0	0	0	0	0	0		
TOTAL SALARIES & BENEFITS	55,470	62,316	70,910	75,430	43,353	75,430	79,088		
OTHER EXPENSES									
507-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0		
507-130 TRAINING	0	35	450	1,000	0	500	1,000		
507-420 OFFICE SUPPLIES	81	495	356	750	0	0	750		
507-430 FLEET TOOLS & SUPPLIES	11,091	7,867	6,315	15,000	4,123	15,000	15,000		
507-450 ENVIRONMENTAL FEES	1,625	815	885	2,000	362	2,000	2,000		
507-480 UNIFORM ALLOWANCE	0	168	238	800	144	400	400		
507-501 VEHICLE PARTS-ADMIN	0	239	225	500	0	0	0		
507-502 VEHICLE PARTS-POLICE	12,498	17,518	20,734	15,000	14,308	15,000	15,000		
507-503 VEHICLE PARTS-FIRE	0	2,584	1,433	3,500	249	3,500	2,500		
507-506 VEHICLE PARTS-PARKS & REC	1,155	73	0	2,000	0	2,000	2,000		
507-508 VEHICLE PARTS-WARRANT OFFICER	0	510	0	1,000	0	0	0		
507-516 VEHICLE PARTS-PUBLIC WORKS	8,115	8,115	2,230	15,000	3,424	15,000	15,000		
507-519 VEHICLE PARTS-INSPECTION	353	306	519	750	147	500	750		
507-520 EQUIPMENT REPAIR	9,456	22,345	35,784	30,000	14,965	30,000	30,000		
507-540 VEHICLE FUEL	18,385	30,219	22,103	25,000	10,216	25,000	25,000		
507-602 VEHICLE OUTSIDE MAINT-POLICE	28,907	27,527	58,267	30,000	23,220	30,000	30,000		
507-603 VEHICLE OUTSIDE MAINT-FIRE	0	1,295	998	4,000	762	4,000	2,000		
507-606 VEHICLE OUTSIDE MAINT-PARKS&REC	760	0	0	2,000	0	1,500	2,000		
507-608 VEHICLE OUTSIDE MAINT-WARRANT OFF	68	0	0	0	0	0	0		
507-616 VEHICLE OUTSIDE MAINT-PW	1,288	12,093	15,670	18,000	9,575	18,000	18,000		
507-700 CONTINGENCIES	0	0	0	0	0	0	0		
507-730 VEHICLE/EQUIPMENT TESTING	242	0	0	0	0	0	0		
TOTAL OTHER EXPENSES	94,024	132,204	166,209	167,300	81,495	163,400	162,400		
CAPITAL EXPENSES									
507-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0		
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0		
OTHER INCOME/EXPENSES									
507-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0		
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0		
TOTAL 07-FLEET MECHANIC	149,494	194,520	237,119	242,730	124,848	238,830	241,488		



Organizational Chart



Goals and Objectives

- Conduct a minimum of 250 Warrant collection calls a month.
- Conduct a minimum of 200 Court collection calls a month.
- Assist the public with court needs, including explaining to defendants the court procedures and their options.
- Process payments, summon potential jurors, and ensure juror payment accurately.
- Maintain up to date technology for court staff and warrants officers to provide efficient and successful outcomes.
- Renewal and maintain professional development certifications. • Increase public awareness of online resources to reduce public traffic at City Hall.



Performance Measures

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 TARGET
# Citations Processed	6,815	12,455	13,388	4,300	13,000
# of Warrant Activity	2,369	1,430	2,057	1,009	1,500
# of Warrant Collection Calls	0	1,900	2,000	450	2,500
# of Cases Heard	4,382	7,598	8,671	2,920	9,000
# of Court Collection Calls	0	1200	1,400	600	1,500
# of Cases Dismissed (Judicial)	2,732	1681	2,240	811	2,200
# of Training Hours	48	128	128	92	128
# of Online Payments	1,548	3,062	3,311	1,790	3,350
# of Warrant Officers Budgeted	2	2	2	0	0

FY24/25 Budget;

*Upgrade Courtroom

*RCI Continuing sending warrant files to scan Est. Cost 10k per year.

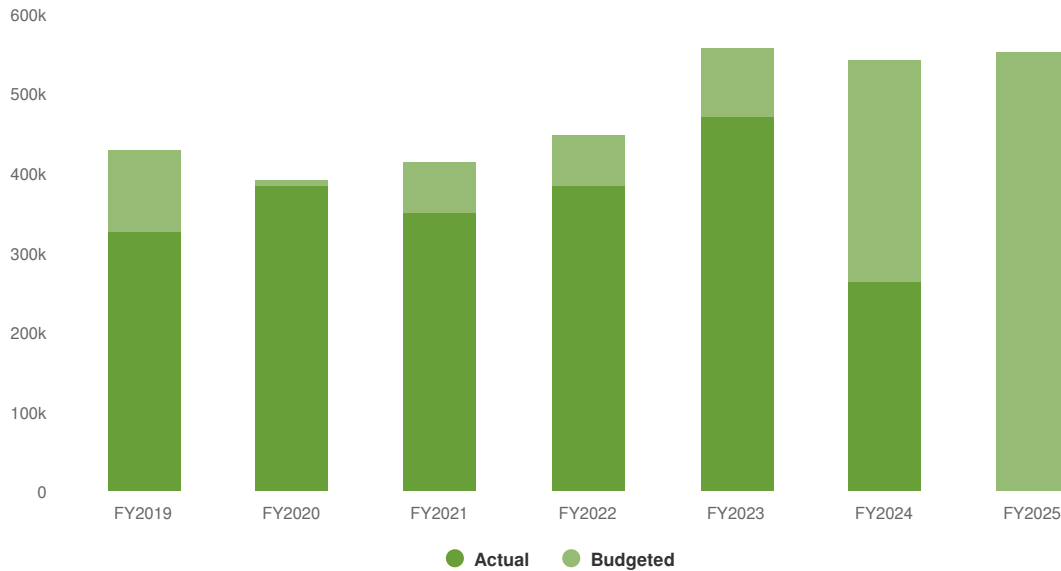


Expenditures Summary

Proposed FY 24-25 Court department expenses decreased by approximately 2.0%. Personnel costs increased 3.49% due to a 2% yearly evaluation step increase, 10% insurance increase was factored in the proposed budget. The operating expenditure decreased by 3.64%, or \$4,100. The line item 01-508-480 Uniform allowance decreased by \$1,600 due to the conversion of 2 full time warrant officers into 2 full time Firefighter positions in fiscal year 23-24. The new line-item Contract Warrant Officer 01-508-166 was added in fiscal year 22-23 to pay for the contracted warrant officer. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$553,555 **\$10,903**
(2.01% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

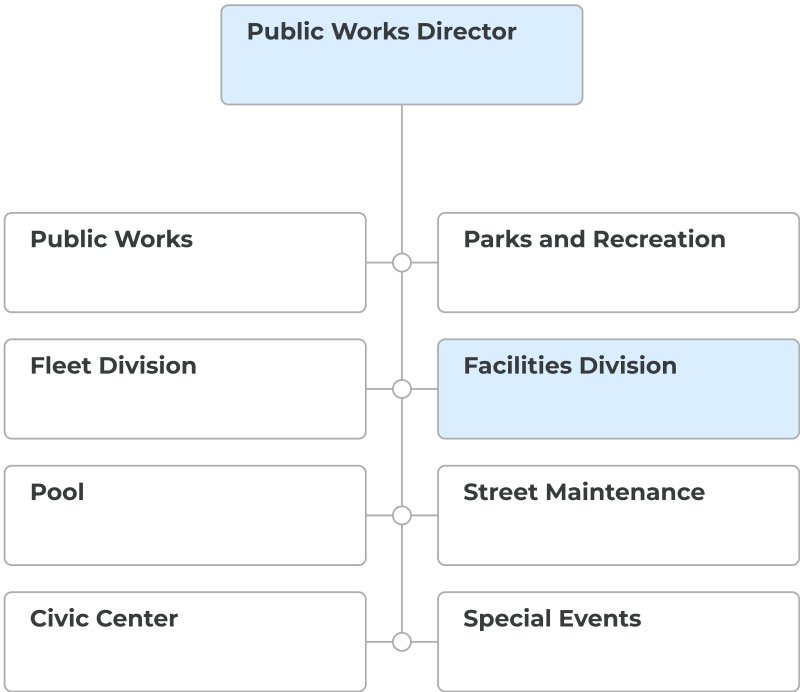


08 - Municipal Court

DEPARTMENT EXPENSES									
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 PROPOSED BUDGET	
SALARIES & BENEFITS									
508-010 COURT SALARIES	253,780	268,730	273,813	308,756	157,745	286,921	330,639		
508-012 STIPEND	0	0	0	0	0	0	0		
508-013 WARRANTS ON CALL	0	0	0	13,500	0	0	0		
508-015 COURT INCENTIVE PAY-BILINGUAL	179	6	36	0	346	600	600		
508-017 CERTIFICATION PAY - COURT	709	71	462	0	0	0	0		
508-018 COURT EDUCATION PAY	0	369	600	600	231	600	600		
508-020 COURT OVERTIME	2,833	6,389	7,403	10,000	2,047	5,000	10,000		
508-021 7K HOURS	0	2,484	1,894	0	0	0	0		
508-026 HAZARDOUS DUTY PAY	0	171	116	360	0	0	0		
508-030 SOCIAL SECURITY	18,586	21,562	22,124	25,509	12,463	22,000	26,151		
508-040 HEALTH INSURANCE	31,469	37,778	36,047	41,753	27,306	41,753	42,738		
508-050 RETIREMENT	13,939	16,569	24,773	27,886	18,146	27,886	32,059		
508-060 WORKER'S COMPENSATION	4,901	515	15,517	1,138	767	1,138	1,138		
508-070 UNEMPLOYMENT COMPENSATION	1,114	58	43	500	545	500	1,080		
508-095 TERMINATION PAY-OUT	0	0	0	0	0	0	0		
TOTAL SALARIES & BENEFITS	327,510	354,702	382,826	430,003	219,598	386,398	445,005		
OTHER EXPENSES									
508-120 DUES & SUBSCRIPTIONS	1,024	1,014	1,133	1,000	1,076	1,000	1,000		
508-130 BONDS & TRAINING	1,838	4,616	6,642	7,500	2,179	7,500	7,500		
508-150 JUDGE ALTERNATE	6,312	9,262	5,050	7,750	2,971	7,750	7,750		
508-160 PROSECUTOR	0	0	0	1,000	0	1,000	1,000		
508-165 WARRANT JAIL COSTS	0	0	0	8,500	0	5,000	5,000		
508-166 CONTRACT-WARRANT OFFICER	0	0	55,850	70,000	79,800	71,150	70,000		
508-170 JURY SERVICE FEES	0	141	1,605	1,000	36	1,000	1,000		
508-180 COURT OF RECORD/STENOGRAPHER	0	90	0	500	1,178	2,000	500		
508-420 OFFICE SUPPLIES	8,205	9,016	11,601	9,500	5,089	9,500	9,500		
508-431 EMPLOYEE APPRECIATION LUNCHEON	301	270	332	300	0	300	300		
508-480 UNIFORM ALLOWANCE	1,200	400	400	1,600	0	0	0		
508-590 POSTAGE	4,405	5,390	5,395	4,000	871	4,000	5,000		
TOTAL OTHER EXPENSES	23,284	30,200	88,008	112,650	93,200	110,200	108,550		
CAPITAL EXPENSES									
508-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0		
508-810 TRANSFER TO COURT SEC. FUND	0	0	0	0	0	0	0		
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0		
OTHER INCOME/EXPENSES									
508-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0		
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0		
TOTAL 08-COURT	350,794	384,902	470,834	542,653	312,798	496,598	553,555		



Organizational Chart



Goals and Objectives

- Facility Maintenance oversee all the infrastructure for Administration, Police, Fire, Post Office and Water District facilities.
- Repairs and replaces all broken, clogged, and leaking sewer, water faucets and drains.
- Inspects and services all the pool mechanical equipment and operations for water safety when in use.
- Repairs all basic electrical outlets, switches, and fixtures.
- Installs and repairs all frames, signs, and equipment on walls and ceilings.
- Repairs and assembles office furniture.
- Repairs and installs locks on doors, gates, and storage sheds.
- Maintains the RV storage facility.

What We Accomplished in 2022/2023

- Installed electrical outlets on all light poles in Brookfalls Park.
- Install new LED security lights at Windgarden Circle Island.
- Installed outlets at Historical Tree by Golfcrest Dr.
- Move outlets in front of City Hall.
- Install outlets to parking lot trees at City Hall.
- Assist on fire extinguishers and facility fire suppressor inspection.
- Keep all records on assets.
- Spray weeds and ants throughout the city green belt, sidewalks, walking trail, and parks.
- Annual inspection on all playground equipment.

What We Plan to Accomplish in 2024/2025

- Improvements to Public Works Maintenance building.
- Continue spraying weeds and insects as needed.
- Improvements on lights for the water tower by the city pool.
- Improvements to light up the equipment barn behind the maintenance yard.
- Install various light fixtures in all the city parks for events.

Did You Know?

- Did you know that the Facility Maintenance Technician also handles all fire inspections on all Fire extinguishers, and fire extinguishers on all vehicles, facilities as required yearly.
- Did you know that the technician is licensed to handle pool chemicals, pesticides and herbicides for lawns and Green Belts.
- Did you know that there are other basic skills such as carpentry, electrical and plumbing.
- Did you know all special events require a facility Technician person.
- Did you know that the Facility Maintenance also handles all the city flag poles and supplies needed for Old Glory to fly proudly.



Performance Measures

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 TARGET
Spaying weeds / insects	36	36	36	36	3 +/-
Filter replacements to all buildings.	3	3	4	4	4 +/-
Maintenance and repairs needed in all facility buildings	N/A	N/A	N/A	N/A	N/A
Fire supressors and Fire Extinguisher inspections	1 Year	100%	100%	100%	100%

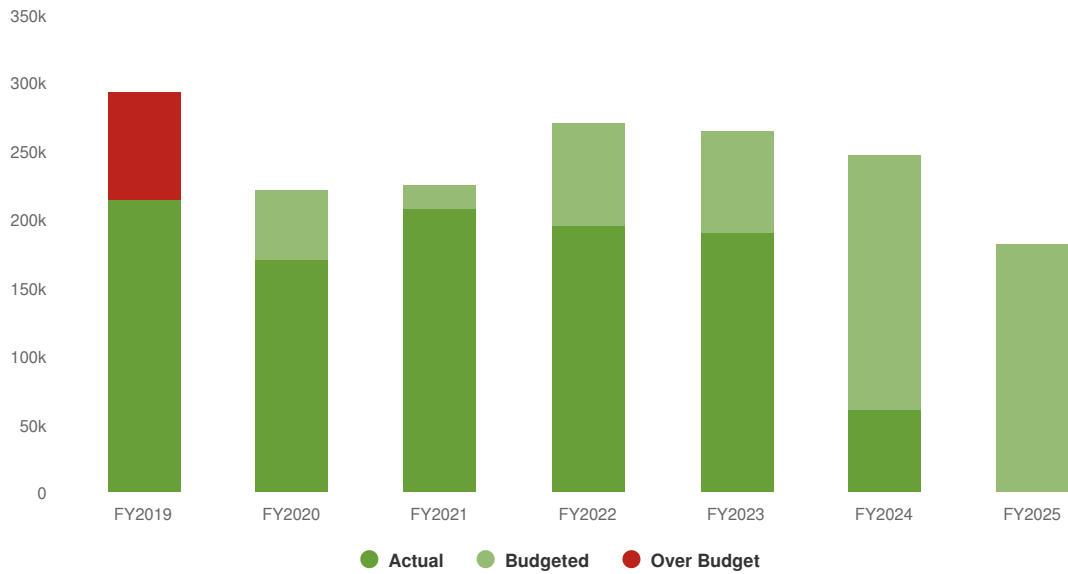


Expenditures Summary

The proposed FY 24-25 Facility Division department expenses overall decreased by approximately 26.2% due to the redistribution in line item 01-510-100 to other departments. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$183,000 **-\$65,000**
(-26.21% vs. prior year)

Facilities Division Proposed and Historical Budget vs. Actual

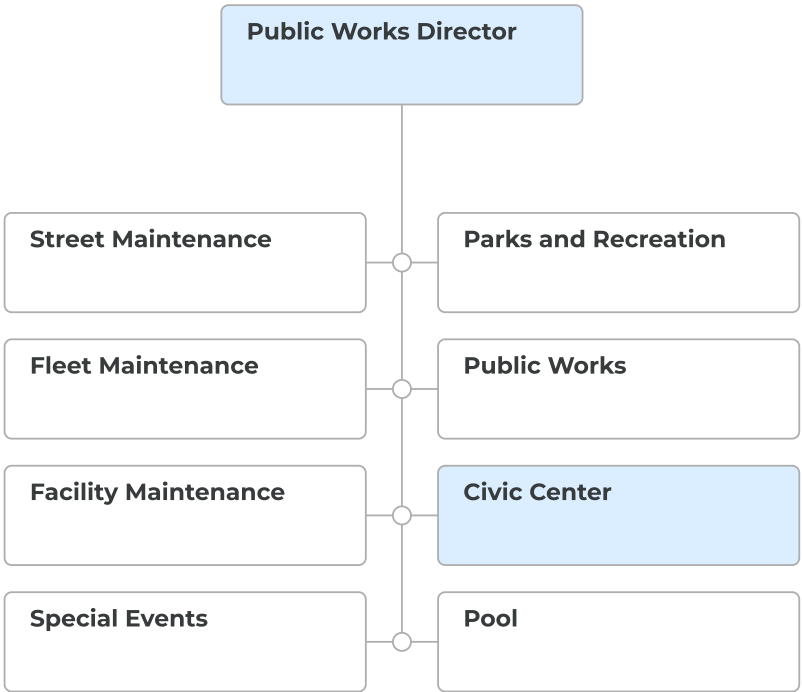


10 - Facilities Division

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024		PROJECTED YEAR END	2024-2025	
				CURRENT BUDGET	Y-T-D ACTUAL		REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES								
510-100 UTILITIES	124,132	113,050	92,036	140,000	38,762	80,000	75,000	
510-170 JANITORIAL SERVICES	23,165	24,696	25,983	30,000	15,456	30,000	30,000	
510-240 CONTRACT MAINTENANCE	0	175	9,408	5,000	285	0	5,000	
510-430 SUPPLIES	6,307	4,538	3,956	10,000	3,217	8,000	10,000	
510-630 FACILITY MAINTENANCE	50,817	37,099	41,402	40,000	19,095	40,000	40,000	
510-631 DORM MAINT 421 DALECREST	2,971	8,652	4,569	10,000	5,290	10,000	10,000	
510-632 DORM MAINT 461 GOLFCREST	85	6,233	7,595	10,000	869	10,000	10,000	
510-650 FIRE ALARM & EXT. INSPECTIONS	0	1,916	5,860	3,000	0	3,000	3,000	
510-700 CONTINGENCIES	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	207,476	196,359	190,809	248,000	82,974	181,000	183,000	
CAPITAL EXPENSES								
510-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
510-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 10-FACILITY DIVISION	207,476	196,359	190,809	248,000	82,974	181,000	183,000	



Organizational Chart



Goals and Objectives

- Promote the Civic Center by handing out brochures, QR codes, city website.
- Wedding expo in San Antonio Convention.
- Windcrest Resident University meeting at the Civic Center.

What We Accomplished in 2022/2023

- The Civic center was rented out 265 times for many different events.
- Many old linens were replaced with new ones, black linens were added to the colors of availability.
- Old tables were replaced with new ones.
- Upgraded the lights around the Civic Center grounds and eaves to the building.

What We Plan To Accomplish in 2024/2025

- Soon to upgrade the AV system to some new state-of-the-art equipment.
- Projector screen will be replaced with a 90" TV monitor system.



Performance Measures

	FY 20/21 ACTUAL	FY21/22* ACTUAL	FY22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 TARGET
# of Booked Weekend Events	>FY19/20	N/A	N/A	59	59 +/-
% of Weekends Sold	>FY19/20	N/A	N/A	157	157 +/-
# of Booked Weekday Events 52weeks=208 days	>FY19/20	N/A	N/A	N/A	N/A
% of Weekdays Sold	>FY19/20	N/A	N/A	N/A	N/A
# of Events Canceled	<3%	<3%	<3%	11 (Events)	11 +/- (Events)
% of Residential Contracts	>30%	52	N/A	N/A	N/A
% of Non-Residential Contracts	>FY19/20	2	N/A	N/A	N/A
% of Civic Organization Contracts	>FY19/20	37	N/A	N/A	N/A
% of City Sponsored Events	Unknown	16	N/A	N/A	N/A
# of Internet Inquiries	N/A	N/A	N/A	N/A	N/A
# of Tours	N/A	N/A	N/A	40	40 +/-
# of Residential Contracts	N/A	N/A	N/A	60	60 +/-
# of Non-Residential Contracts	N/A	N/A	N/A	11	11 +/-
# of Civic Organization Contracts	N/A	N/A	N/A	38	38 +/-
% of Routine Maintenance Inspections Completed	N/A	100%	100%	100%	100%



Expenditures Summary

The proposed FY 24-25 Civic Center expenses decreased by approximately 2%. Personnel costs increased 1.02% due to the combination of reasons. The change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The decrease in operating expenditure of 7.85% was accounted for in line item 01-511-100 Utilities due to redistribution to other departments. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$340,039 **-\$6,841**
(-1.97% vs. prior year)

Civic Center Proposed and Historical Budget vs. Actual

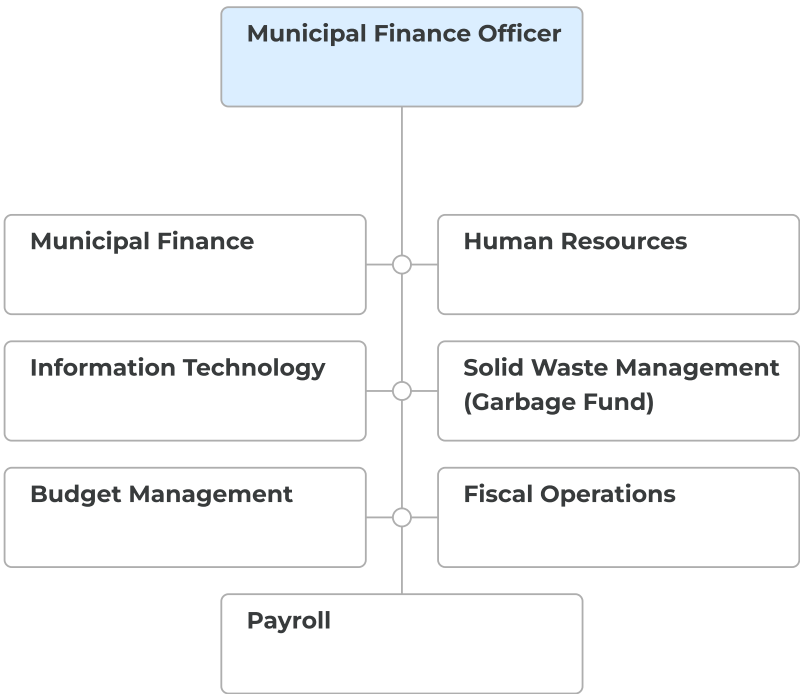


11 - Civic Center

DEPARTMENT EXPENSES		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		ACTUAL	ACTUAL	ACTUAL	Y-T-D ACTUAL	PROPOSED BUDGET
					YEAR END	
SALARIES & BENEFITS						
511-010 CIVIC CENTER SALARIES		105,752	129,450	130,354	48,746	134,120
511-012 STIPEND		0	0	0	0	0
511-018 CC EDUCATION PAY		303	301	173	0	0
511-020 OVERTIME - CIVIC CENTER		8,509	5,533	13,179	4,936	9,000
511-030 SOCIAL SECURITY		7,842	9,221	10,574	3,455	10,949
511-040 HEALTH INSURANCE		11,629	17,239	25,326	11,962	32,054
511-050 RETIREMENT		7,479	8,794	14,418	6,519	26,513
511-060 WORKERS' COMPENSATION		5,440	15,128	18,153	9,429	18,998
511-070 UNEMPLOYMENT COMPENSATION		451	268	30	404	500
TOTAL SALARIES & BENEFITS		147,404	185,934	212,206	85,451	232,039
OTHER EXPENSES						
511-100 UTILITIES		13,158	34,784	27,408	16,136	40,000
511-430 SUPPLIES		6,854	8,640	8,398	5,048	15,000
511-630 FACILITY MAINTENANCE		29,856	17,572	40,071	33,096	53,000
TOTAL OTHER EXPENSES		49,878	61,096	75,877	54,280	108,000
CAPITAL EXPENSES						
511-800 CAPITAL EXPENDITURES		0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
OTHER INCOME/EXPENSES						
511-900 UNALLOCATED FUNDS		0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES		0	0	0	0	0
TOTAL 11-CIVIC CENTER		197,282	247,030	288,083	139,731	340,039



Organizational Chart



Goals and Objectives

- Provide administration and contract management to ensure accuracy, accountability, and performance
- To ensure suppliers or service providers fulfill the contract according to previously agreed upon contract terms and conditions before receiving payment

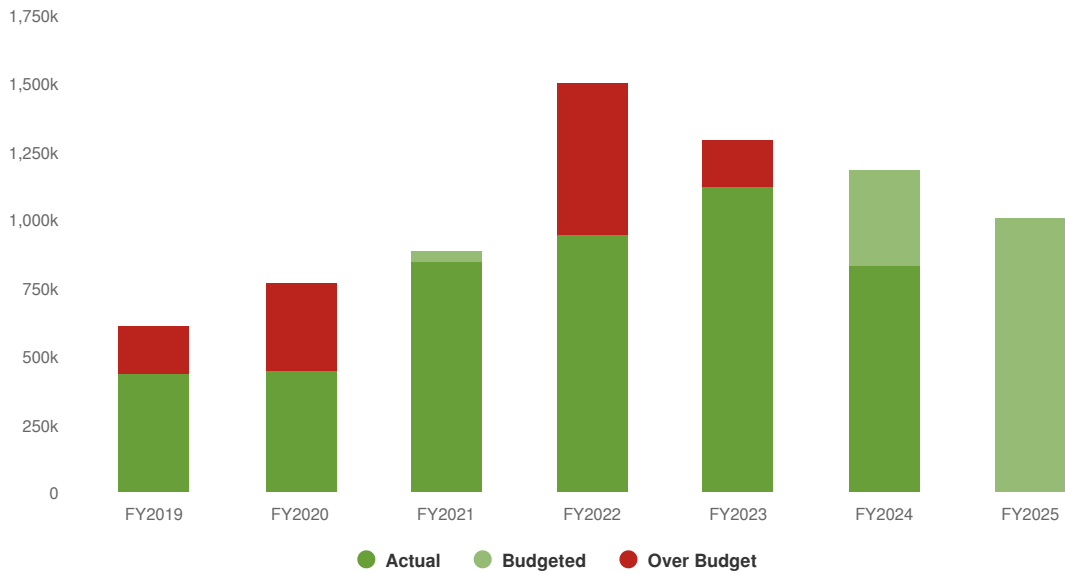


Expenditures Summary

The proposed FY 24-25 Contract Services department expenses overall decreased by approximately 15.1% due to the various increases and decreases in line items such as: Contract Services Inspections line item 01-514-151 increased by 30%, Food Health officer fees line item 01-514-220 increased by 50%, Fire Inspection Fees line item 01-514-221 decreased by 100% due to added Fire Inspector FTE that was approved in FY 22-23, Special Legal Fees line item 01-514-255 increased by 13.64%, Dues and Fees – BCAD line item 01-514-260 increased by 11.76% or \$2,000, Racial profiling line item decreased by 50% or \$10,000, Sale Tax Collection Services line item 01-514-325 decreased by 36.53% or \$34,700, Sales Tax MEIA line item 01-514-326 decreased by 100% due to the repayment of agreement with the City of Can Antonio, Records Management line item 01-514-403 decreased by 44.05%, Records Storage rental line item 01-514-405 by 39.26%, and Records Destruction line item 01-514-410 increased by 81% due to additional bins serviced. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$1,004,972 **-\$179,011**
(-15.12% vs. prior year)

Contract Services Proposed and Historical Budget vs. Actual



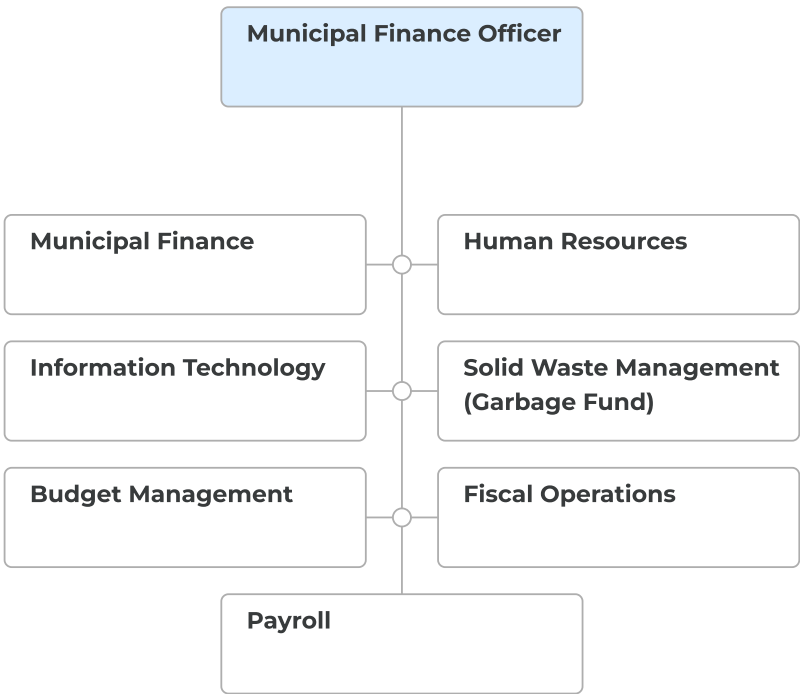
14 - Contract Services

DEPARTMENT EXPENSES		2020-2021	2021-2022	2022-2023	2023-2024		Y-T-D	PROJECTED	2024-2025
		ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	YEAR END	REQUESTED	PROPOSED
					BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET
OTHER EXPENSES									
514-151 CONTRACT SVC - INSPECTIONS		57,525	53,202	64,880	50,000	25,075	65,000	65,000	
514-220 FOOD HEALTH OFFICER FEES		11,420	12,645	16,245	10,000	7,980	15,000	15,000	
514-221 FIRE INSPECTION FEES		15,640	31,780	7,140	0	0	0	0	
514-250 LEGAL & CITY ATTORNEY		84,525	70,855	93,924	95,000	83,150	95,000	95,000	
514-255 SPECIAL LEGAL FEES		173,283	245,019	321,393	220,000	230,540	220,000	250,000	
514-260 DUES & FEES-BOARD		164	16,808	14,049	17,000	14,333	17,000	19,000	
514-290 AUDIT		32,682	30,478	20,000	30,000	23,600	27,000	30,000	
514-300 EMS		60,000	60,000	132,127	131,700	87,800	131,700	131,700	
514-301 EMS MEDICAL DIRECTION		0	0	0	20,000	20,000	20,000	20,000	
514-310 MUNICIPAL INSURANCE		127,708	123,810	119,956	130,000	125,841	130,000	130,000	
514-320 ENGINEER / ARCHITECT		56,985	(551)	64,175	50,000	32,380	50,000	50,000	
514-322 RACIAL PROFILING		17,990	9,890	9,890	20,000	9,890	9,890	10,000	
514-325 SALES TAX COLLECTION SERVICE		28,874	597,614	138,104	95,000	65,787	95,000	60,300	
514-326 SALES TAX-MEIA		125,000	125,000	125,000	125,000	125,000	125,000	0	
514-360 MOBILITY IMPAIRED TRANSPORT		12,000	12,000	12,000	12,000	9,000	12,000	12,000	
514-400 CREDIT CARD TERMINAL		534	40,145	29,687	35,000	10,421	30,000	35,000	
514-403 RECORDS MANAGEMENT		30,487	64,937	115,715	135,583	30,854	135,583	75,852	
514-405 RECORDS STORAGE RENTAL		9,177	8,788	5,995	6,500	4,361	6,500	3,948	
514-410 RECORDS DESTRUCTION		1,620	1,360	2,089	1,200	1,959	2,000	2,172	
TOTAL OTHER EXPENSES		845,615	1,503,780	1,292,369	1,183,983	907,970	1,186,673	1,004,972	
CAPITAL EXPENSES									
514-800 CAPITAL EXPENDITURES		0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES		0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES									
514-900 UNALLOCATED FUNDS		0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES		0	0	0	0	0	0	0	
TOTAL 14-CONTRACT SERVICES		845,615	1,503,780	1,292,369	1,183,983	907,970	1,186,673	1,004,972	

PERMANENT NOTES:
 GRANICUS- SERVICES (COUNCIL MEETINGS RECORDING)
 MUNICOD- SERVICES (ORDINANCES CODING)
 RCI TECH-SERVICES (SCANNING BIG BUILDING PLANS)
 Debit and Credit Card processing Fees (ETS)



Organizational Chart



Goals and Objectives

- Enabling City departments to provide better service to the public through technology innovation.
- Research for possible replacement and upgrade to computers and software. The discovery quote was submitted, and options will be presented to the Council during the budget work sessions to upgrade to Windows 11.
- Deliver reliable software solutions that provide work functionality, reporting functionality and efficient self-service portal options.



Performance Measures

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET
# of Full-Time employees completed Cybersecurity Training	80.5	80.5	82	86	93 ⁽¹⁾

(1) Cybersecurity DIR filing deadline is June 14, 2024

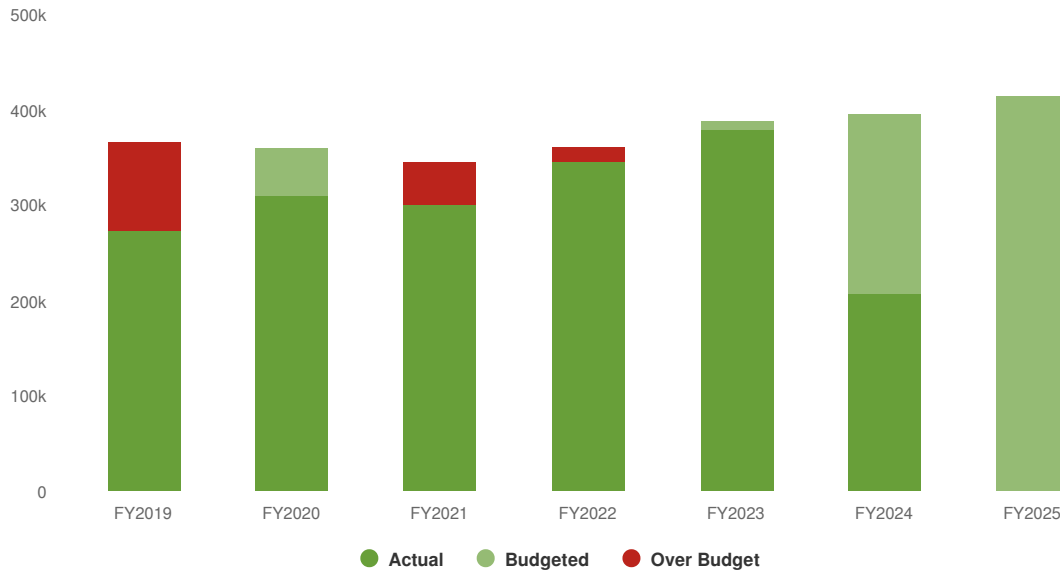


Expenditures Summary

The proposed FY 24-25 Tech Support department expenses overall increased by approximately 4.7% due to the various increases and decreases in line items such as: Mobile data terminal service increased by \$857.00, Contract Services IT line item increased by 2.76%, and the Copier Contract & Supplies line item 01-515-460 increased by 48.27% due to the additional color printers and overages. For more detailed information please refer to the Proposed FY 24-25 Budget report and confidential supplemental information that was provided in the separate folder.

\$414,326 **\$18,426**
(4.65% vs. prior year)

Tech Support Proposed and Historical Budget vs. Actual

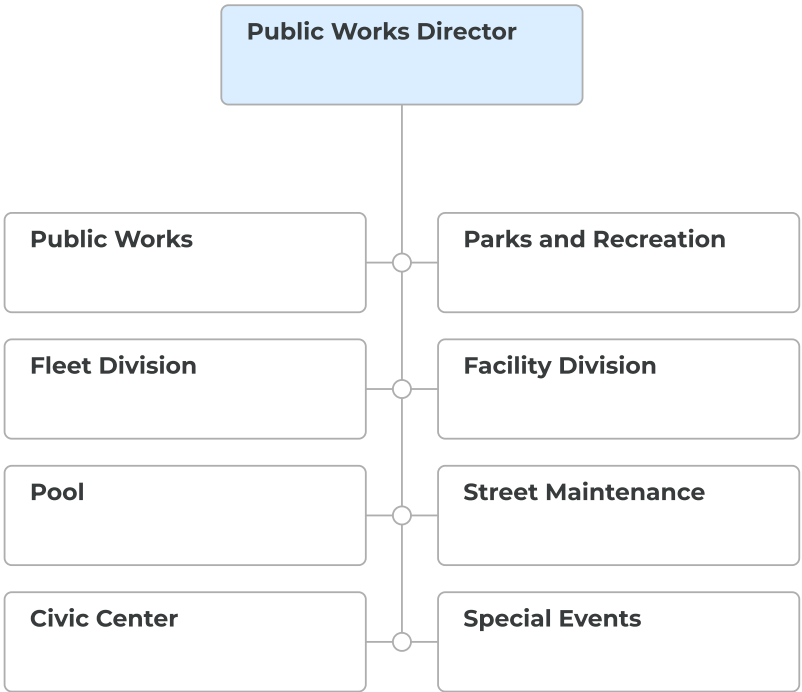


15 - Tech Support

DEPARTMENT EXPENSES									
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END BUDGET	2024-2025 REQUESTED BUDGET	PROPOSED BUDGET	
OTHER EXPENSES									
515-200 COMPUTER CONTRACTS	119,141	105,340	97,711	105,000	40,034	105,000	105,000		
515-201 COMPUTER MAINTENANCE	9,826	4,538	0	0	0	0	0		
515-205 TELECOMMUNICATIONS CONTRACT	10,760	3,518	5,493	0	107	0	0		
515-210 TELEPHONE MAINT. CONTRACT	0	0	0	0	0	0	0		
515-215 MOBILE PHONES CONTRACT	34,648	55,661	58,069	70,400	36,541	67,400	70,400		
515-221 MOBILE DATA TERMINAL SERVICE	0	0	489	0	572	489	857		
515-286 CONTRACT SERVICES - IT	138,381	148,248	139,344	145,000	108,955	145,000	149,000		
515-287 CONTRACT SERVICES-IT POLICE	0	4,985	15,263	10,000	6,634	10,000	10,000		
515-288 CONTRACT SERVICES-IT FIRE	0	1,476	3,552	5,000	120	5,000	5,000		
515-289 CONTRACT SERVICES-IT ADMIN	0	75	3,847	3,000	1,345	3,000	3,000		
515-290 CONTRACT SERVICES-IT FINANCE	0	320	587	3,000	1,025	3,000	3,000		
515-291 CONTRACT SERVICES-IT COURT	0	0	4,237	3,000	0	3,000	3,000		
515-292 CONTRACT SERVICES-IT PUBLIC W	0	1,142	2,294	1,500	1,007	1,500	1,500		
515-293 CONTRACT SERVICES-IT CIVIC CEN	0	0	2,841	0	6,574	7,000	1,500		
515-332 WEBSITE MAINTENANCE	8,002	11,034	16,186	25,000	13,807	20,000	25,000		
515-333 CLOUD HOSTING FEES	0	0	0	0	0	0	0		
515-460 COPIER CONTRACT & SUPPLIES	25,879	25,063	28,805	25,000	14,772	25,000	37,069		
TOTAL OTHER EXPENSES	346,636	361,399	378,717	395,900	231,491	395,389	414,326		
CAPITAL EXPENSES									
515-800 CAPITAL EXPENSE	0	(0)	0	0	0	0	0		
TOTAL CAPITAL EXPENSES	0	(0)	0	0	0	0	0		
OTHER INCOME/EXPENSES									
515-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0		
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0		
TOTAL 15-TECH SUPPORT	346,636	361,399	378,717	395,900	231,491	395,389	414,326		
PERMANENT NOTES:									
MICROSOFT									



Organizational Chart



Goals and Objectives

- New ADA playground facility.
- Fitness and Health Facility.

What We Accomplished in 2023/2024

- Dog park at Takas Park.
- Musco lighting for baseball fields.
- Re established the walking trail from heavy storms.
- Repair Takas Park Dumpster enclosure.
- Repair Windway Island Utility fencing.
- Install fencing by north Gap alley.
- Install safety fence for electrical panels for Musco lighting.
- Repair bridge on Jim Seal (TXDOT).

What We Plan to Accomplish in 2024/2025

- Crack filling throughout the city.
- Alley repairs throughout the city as needed.
- Alley Mill and overlay.
- Health and Fitness program.



Performance Measures

	*FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 TARGET
# street crack filing applications	12	+/- 12	15	21	14 +/-
Tree Trimming	N/A	N/A	10	12	12 +/-
Ally Repairs	N/A	N/A	15	15	10 +/-
Storm Drain Repairs	N/A	N/A	6	6	2 +/-
Illegal Dumping/Vagrants	N/A	N/A	5	5	11 +/-
Curb/Sidewalk Repairs	N/A	N/A	5	5	4 +/-
# of pot hole repairs	210	<FY 20/21	3	0	<FY22/23
# of annual Street Sweeper hours/miles	976/207,844	>FY 20/21	795.50/4,231	552/2,857	N/A
# of safety training hours	N/A	24	24	9	24
# of City Events	6	14	14	5	5 +/-

* Due to COVID 19 pandemic, events were canceled or reduced, and some operations were re-evaluated to ensure a safe and healthy work environment for employees. Measures are not reflective of future pandemic safety measures; as well as local, state or national impacts.

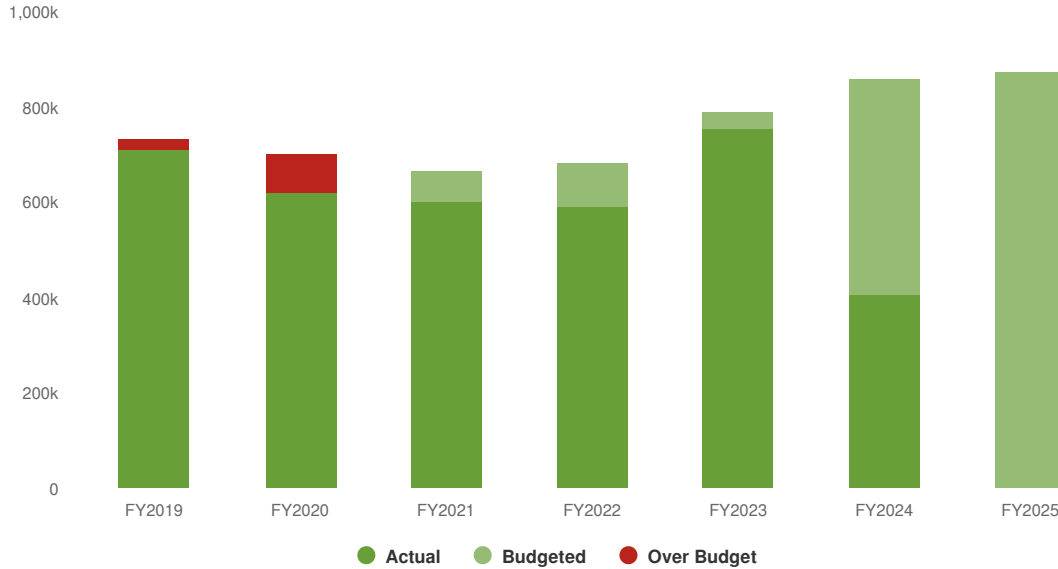


Expenditures Summary

The proposed FY 24-25 Public Works expenditures increased by approximately 1.8%. Personnel costs increased 2.82% due to a combination of reasons: the change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The decrease in operating expenditure of 2.21% is a combination of various increases and decreases. For more detailed information please refer to the Proposed FY 24-25 Budget report.

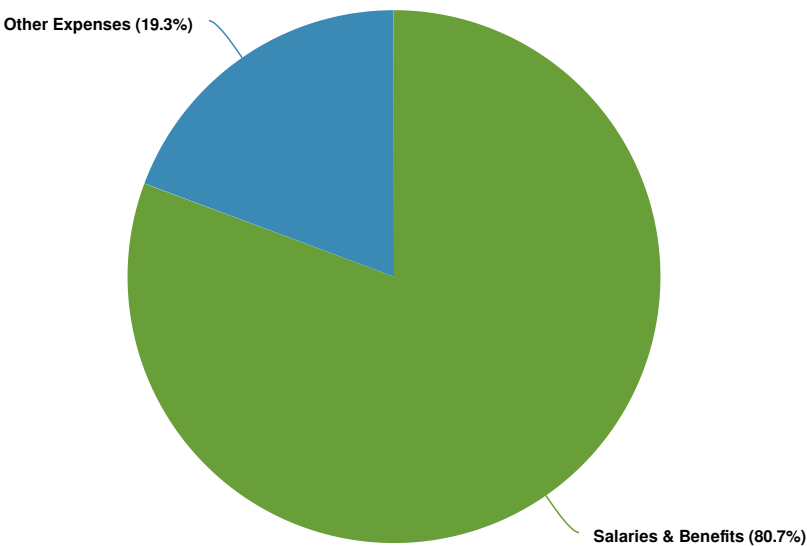
\$873,678 **\$15,513**
(1.81% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

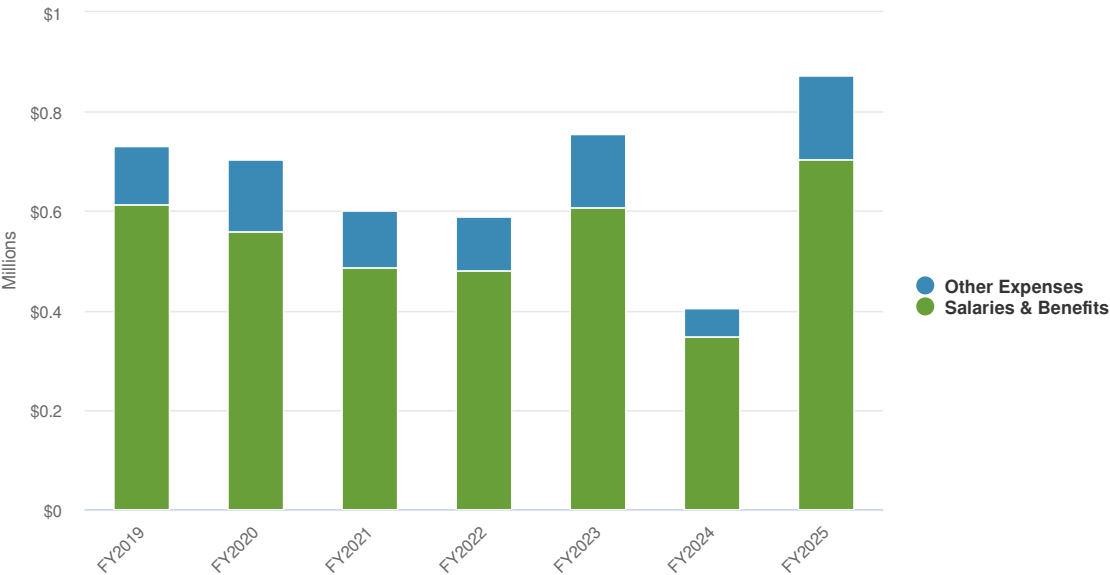


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

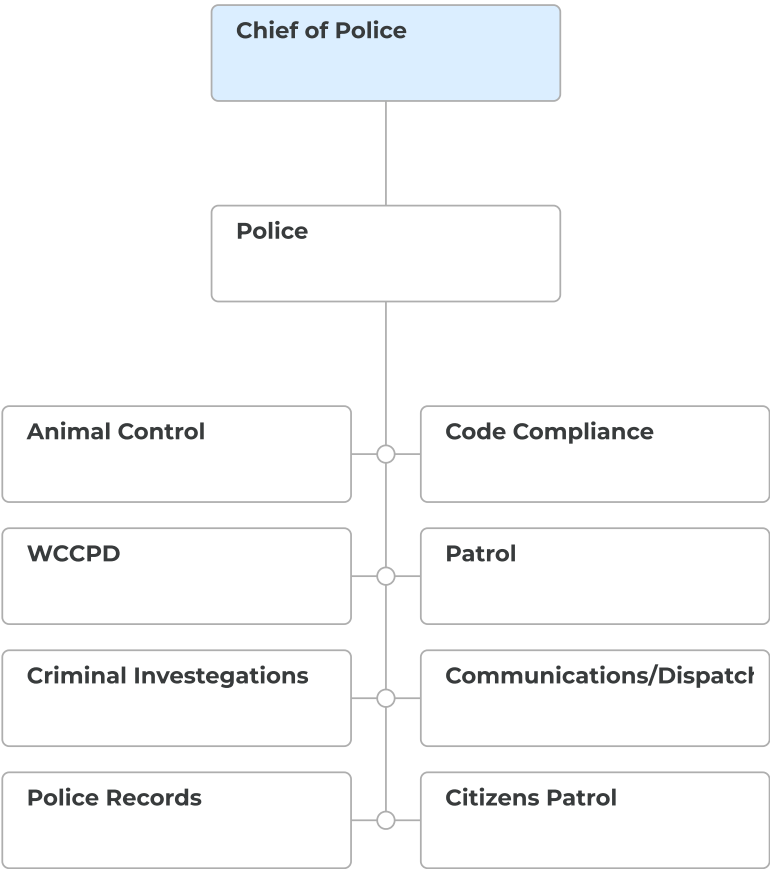


16 - Public Works

DEPARTMENT EXPENSES									
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 PROPOSED BUDGET	
SALARIES & BENEFITS									
516-010 PUBLIC WORKS SALARIES	313,326	328,199	388,088	440,144	252,423	440,144	447,918		
516-012 STIPEND	0	0	0	0	0	0	0		
516-015 P.W. INCENTIVE PAY-BILINGUAL	605	602	600	600	346	600	600		
516-018 P.W. EDUCATION PAY	0	0	0	600	0	300	600		
516-020 PUBLIC WORKS OVERTIME	22,943	10,851	33,571	15,000	31,278	35,000	15,000		
516-030 SOCIAL SECURITY	25,590	23,518	32,047	35,864	21,720	35,864	35,864		
516-040 HEALTH INSURANCE	83,976	63,371	69,355	93,945	47,501	93,945	96,161		
516-050 RETIREMENT	23,797	22,532	44,490	59,361	40,708	59,361	68,693		
516-060 WORKERS' COMPENSATION	16,063	32,430	38,936	38,936	17,468	38,936	38,936		
516-070 UNEMPLOYMENT COMPENSATION	1,152	247	53	1,215	1,110	1,215	1,215		
516-080 CONTRACT LABOR	0	0	0	0	0	0	0		
TOTAL SALARIES & BENEFITS	487,453	481,749	607,141	695,664	412,554	705,365	704,988		
OTHER EXPENSES									
516-100 UTILITIES	15,997	21,354	91,191	85,000	54,289	85,000	96,191		
516-130 TRAINING	640	2,080	1,325	2,500	72	2,500	2,500		
516-240 CONTRACT OUT MAINTENANCE	9,275	2,313	2,532	5,000	0	5,000	5,000		
516-430 SUPPLIES	11,896	11,232	7,688	15,000	6,672	15,000	15,000		
516-431 EMPLOYEE APPRECIATION LUNCHEON	73	1,941	2,985	1,500	467	1,500	1,500		
516-480 UNIFORM ALLOWANCE	8,282	5,639	9,334	18,000	6,461	13,000	18,000		
516-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0	0	0	0	0		
516-525 EQUIPMENT RENTAL	1,257	2,295	1,569	2,500	1,397	2,500	2,500		
516-530 STREET SIGNS & MARKERS	12,894	8,558	5,025	18,000	3,334	15,000	18,000		
516-590 POSTAGE	0	0	0	0	0	0	0		
516-630 FACILITIES MAINTENANCE	5,663	3,414	20,050	10,000	5,027	10,000	10,000		
516-701 LEASE PURCHASE PRINCIPAL	45,732	46,934	0	0	0	0	0		
516-702 LEASE PURCHASE INTEREST	2,437	1,234	0	0	0	0	0		
516-710 STREET CRACK FILLING MATERIAL	0	99	53	0	1,418	0	0		
516-720 ALLEY/CURB/SIDEWALK REPAIR	0	1,630	6,454	15,000	1,800	5,000	168,691		
TOTAL OTHER EXPENSES	114,147	108,723	148,208	172,500	80,935	154,500	168,691		
CAPITAL EXPENSES									
516-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0		
516-810 STREET CAPITAL REPAIRS	0	0	0	0	0	0	0		
516-890 STREET SWEEPER PRINCIPAL	0	0	0	0	0	0	0		
516-892 STREET SWEEPER INTEREST	0	0	0	0	0	0	0		
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0		
OTHER INCOME/EXPENSES									
516-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0		
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0		
TOTAL 16-PUBLIC WORKS	601,600	590,473	755,350	858,164	493,490	859,865	873,679		



Organizational Chart



Our Mission

Our Mission... to protect and serve the citizens and community of Windcrest, the City of Lights.

Nulli Secundus.

Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Our Core Values - P.R.I.D.E.

Integrity – Integrity allows us to carry out ethical principles which guide our behavior.

Respect – for ourselves and the community we serve.

Courage – Personal courage will provide us with the drive to follow these values in the worst of times and against the greatest adversity.

Drive – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.



Goals and Objectives

CONTINUAL GOALS

- Continued participation in the Trap, Neuter, Return Program to regulate and protect the feral cat population.
- Aid and protect citizens and the welfare of animals in Windcrest.
- Uphold the Texas Health and Safety Code and Chapter 6 of the Windcrest City Ordinances.
- Investigate animal bites and cruelty to animal cases.
- Return pets to their owners.
- Capture stray animals for their welfare and the safety of residents.
- Provide aid to injured animals.

Short Range Goals (<1 year)

- Increase the number of Adoption events.
- Increase funds associated with animal impoundment and veterinarian expenses.
- Extend the department's body worn camera program to include the Animal Control Unit.
- Improve the Animal Control Fleet by the addition of one fully equipped Animal Control vehicle.
- Respond expeditiously to calls for service involving an animal control event.
- Transition of the current Animal Control database to the existing police Records Management System for effective records management.

Mid Range Goals (1 - 3 years)

- Reduce dog exposure in the shelter through adoption, fostering, or transferring to an animal rescue organization.
- Maintain well trained Animal Control Officers and staff capable of conducting intensive incident investigations.
- Increase the numbers of compliance with pet registration ordinances.

Long Range Goals (> 3 years)

- Provide a city owned shelter, staffed by an Animal Control Technician, and for the housing of Animal Control activities.



Performance Measures

	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	*FY 23/24 ACTUAL	FY 24/25 TARGET
Stray Animals Captured	185	106	111	94	≥FY22/23
Captured Animals Returned to Owner	74	106	96	53	≥FY22/23
Number of Adoption Events	0	7	12	12	≥FY22/23
Number of Animals Adopted	39	50	20	18	≥FY22/23
Number of Animals Fostered	4	1	11	16	≥FY22/23
Number of Animals Transferred to Rescue Organization	0	0	1	7	≥FY22/23
Animal Bite Incidents	5	9	4	4	≥FY22/23
Number of TNR Cats	42	74	21	13	≥FY22/23
Pets Registered	146	156	89	48	≥FY22/23
Notice of Violation Issued	39	19	25	13	≥FY22/23
Animal Enforcement Actions	45	114	23	17	≥FY22/23

*As of April 25, 2024

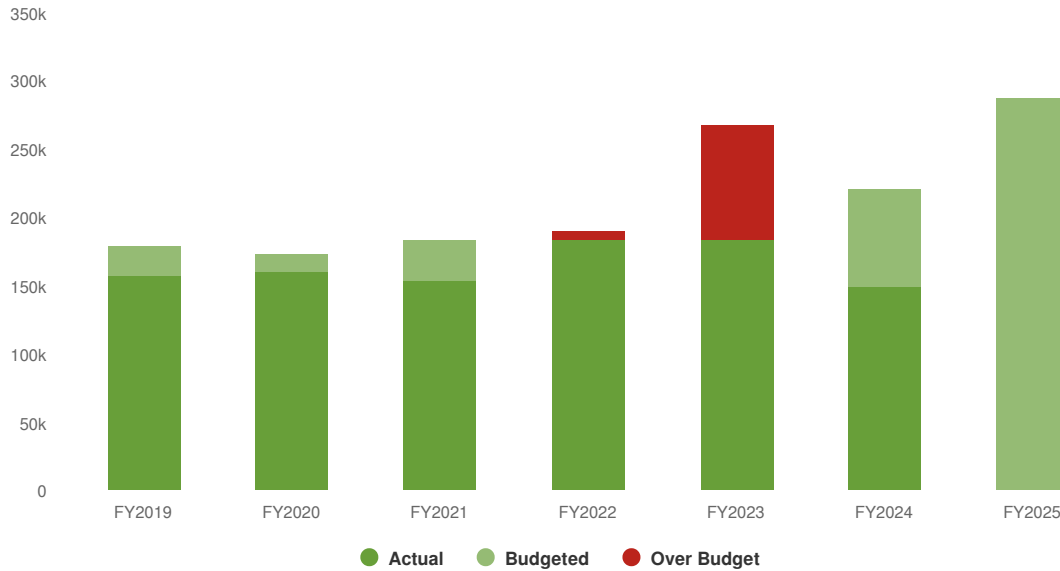


Expenditures Summary

The proposed FY 24-25 Animal Control expenditures increased by approximately 30.1%. Personnel costs increased 0.69% due to the combination of reasons: the change in the personnel, a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The significant increase in operating expenditures of 72.23% in line-item Vet/Impounding/Shelter. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$288,376 **\$66,705**
(30.09% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual

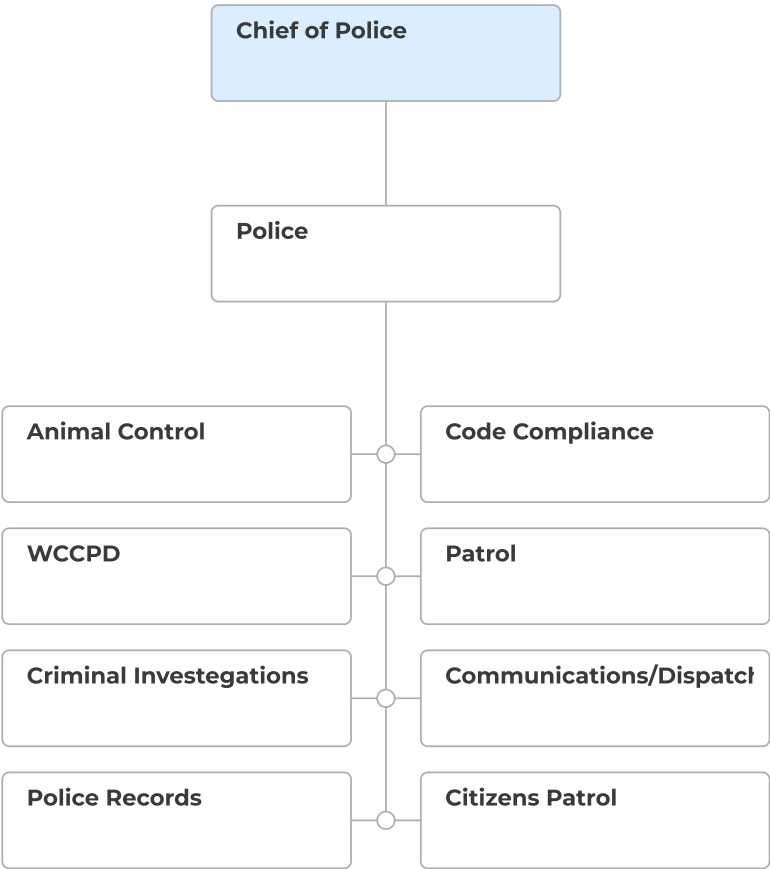


17 - Animal Control

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024		2024-2025	
					Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS								
517-010 SALARIES-ANIMAL CONTROL	68,209	75,397	58,692	78,408	32,823	75,408	77,440	
517-012 STIPEND	1,399	0	0	0	0	0	0	
517-013 Salaries - Animal on call	2,873	3,536	2,562	3,600	623	3,600	3,600	
517-018 ANIMAL CONTROL EDUCATION PAY	0	0	92	0	277	600	0	
517-020 OVERTIME-ANIMAL CONTROL	3,807	7,008	8,523	7,000	5,341	7,000	7,000	
517-030 SOCIAL SECURITY	5,909	6,620	5,364	6,809	2,988	6,749	6,735	
517-040 HEALTH INSURANCE	14,570	17,756	12,069	20,877	10,201	18,523	21,369	
517-050 RETIREMENT	5,614	6,223	7,354	11,593	5,563	10,000	13,048	
517-060 WORKER'S COMPENSATION	149	1,488	1,636	1,780	890	1,780	1,780	
517-070 UNEMPLOYMENT COMPENSATION	288	18	24	504	314	504	504	
TOTAL SALARIES & BENEFITS	102,818	118,046	96,317	130,571	59,020	124,164	131,476	
OTHER EXPENSES								
517-230 VET/INPOUNDING/SHELTER	32,097	47,806	169,212	84,000	112,118	130,000	150,000	
517-231 INPOUNDING/SHELTER	16,293	21,763	0	0	0	0	0	
517-240 TRAINING & CERTIFICATION	241	249	997	2,000	841	1,500	2,000	
517-420 EQUIPMENT	547	1,420	2,288	3,600	1,184	2,000	3,600	
517-430 SUPPLIES	925	1,080	96	0	1,335	0	0	
517-433 IT SOFTWARE HARDWARE & SUPP	295	295	0	500	0	500	500	
517-480 UNIFORMS	800	0	0	1,000	0	800	800	
TOTAL OTHER EXPENSES	51,198	72,613	172,593	91,100	115,478	134,800	156,900	
CAPITAL EXPENSES								
517-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
517-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 17-ANIMAL CONTROL	154,016	190,660	268,910	221,671	174,499	258,964	288,376	



Organizational Chart



Our Mission

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Nulli Secundus.

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Drive – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.

Goals and Objectives

CONTINUAL GOALS

- Promote a safe community through proactive code compliance initiatives.
- Protection and service to the citizens and community utilizing a community policing philosophy.
- The recruitment and continued employment of high-quality officers/personnel to serve the citizens of the City of Windcrest and to retain those employees.

Short Range Goals (< 1 year)

- Create competitive salaries and benefit packages to attract and maintain the best quality of officers and staff.
- Replace the aging and end of life laptops and computers with individual assignments to extend life expectancy and enhance efficiency.
- Update and maintain current technology, including replacement of desk top computers with robust memory.
- Increase training and certification to meet and exceed industry standards.
- Create annual officer in-service training to develop highly knowledgeable officers and staff.
- Increase proactive patrolling activity to recognize and act on code violations.
- Encourage officers to stay healthy and in a physical condition which allows readiness for the vigorous activities associated with policing.

Mid Range Goals (1-3 years)

- Increase voluntary compliance regarding common code violations.
- Maintain a highly trained staff capable of addressing abatement incidents.

Long Range Goals (>3 years)

- Address operational and functional deficiencies of the current police area at City Hall by building a new police facility.
- Increase Code Enforcement staff utilizing long-term planning strategies which consider the future needs of the community.



Performance Measures

Code Enforcement	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	*FY 23/24 ACTUAL	FY 24/25 TARGET
On-Site Code Violations	1432	1399	426	358	≥FY22/23
Code Enforcement Action	2,227	2,481	525	220	≥FY22/23
Officer Fitness Pass Rate	New Measure		100%	0	=FY22/23
Hours of Annual Training Completed	New Measure		57	40	≥FY22/23
Turnover Rate	New Measure		50%	0%	<FY22/23
Staff Level Percentage	100%	50%	100%	100%	=FY22/23

* As of April 25, 2024

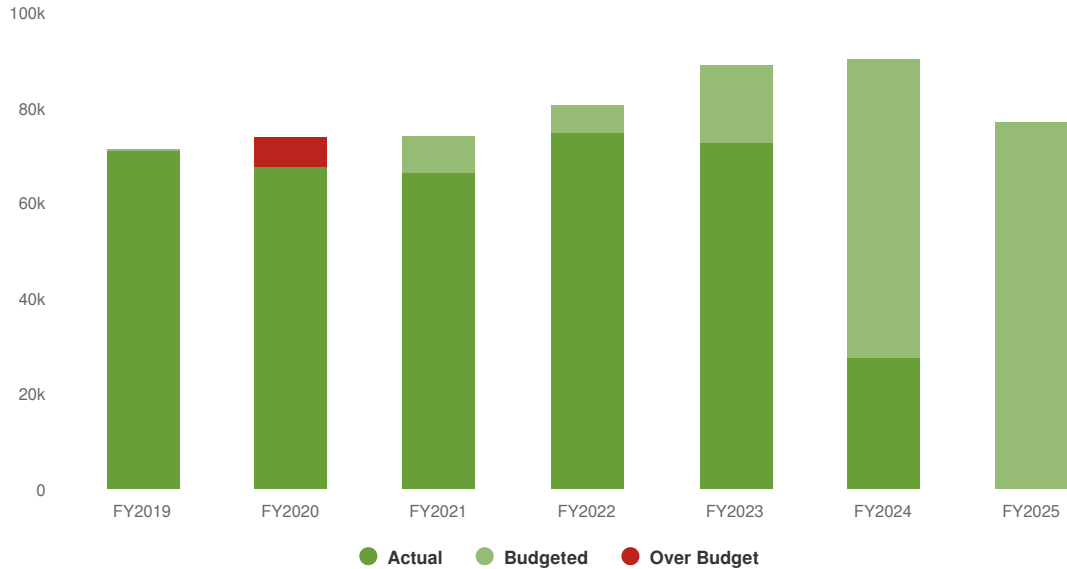


Expenditures Summary

The proposed FY 24-25 Code Enforcement expenses decreased by approximately 14.6%. Personnel costs decreased 14.6% due to the change in the personnel. There are no increases in operating expenditure. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$77,105 **-\$13,169**
(-14.59% vs. prior year)

Code Enforcement Proposed and Historical Budget vs. Actual

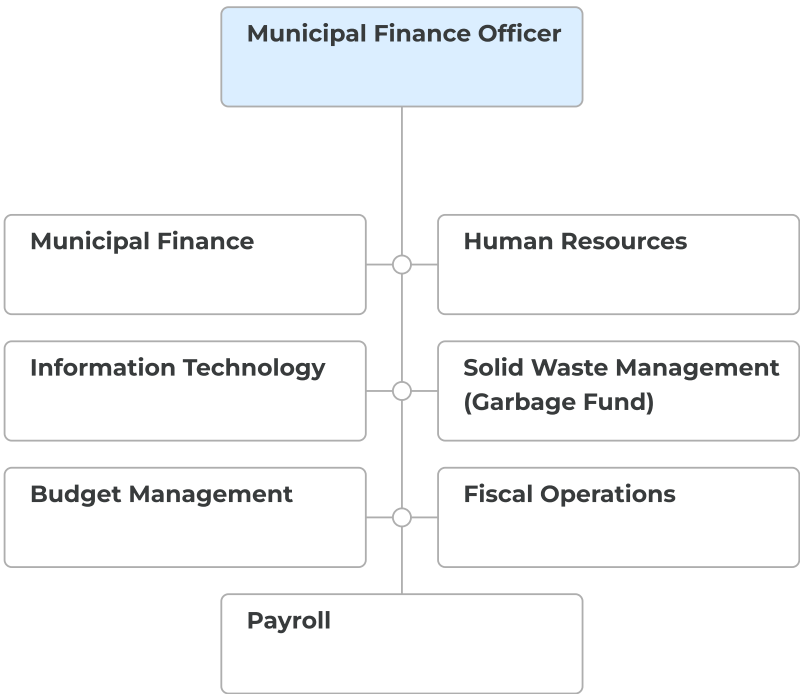


19 - Code Enforcement

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 PROPOSED BUDGET
SALARIES & BENEFITS								
519-010 INSPECTION SALARIES	48,505	52,613	47,024	54,235	24,030	49,300	43,629	
519-012 STIPEND	0	0	0	0	0	0	0	
519-015 INSP.INCENTIVE PAY-BILINGUAL	7	128	40	600	0	0	0	
519-018 INSPECTION EDUCATION PAY	0	0	415	600	346	300	600	
519-020 OVERTIME	1,196	2,477	2,430	1,800	3,488	5,000	1,800	
519-021 7K HOURS	0	242	1,523	4,068	0	2,000	3,272	
519-026 HAZARDOUS DUTY PAY	165	560	171	360	0	300	360	
519-030 SOCIAL SECURITY	3,978	4,385	3,972	4,627	2,132	4,170	3,801	
519-040 HEALTH INSURANCE	6,510	7,791	8,615	10,438	137	9,262	10,685	
519-050 RETIREMENT	3,779	4,161	5,530	7,879	4,003	7,879	7,363	
519-060 WORKER'S COMPENSATION	201	2,014	2,415	2,415	1,208	2,415	2,415	
519-070 UNEMPLOYMENT COMPENSATION	144	9	14	252	116	252	180	
TOTAL SALARIES & BENEFITS	64,486	74,380	72,150	87,274	35,459	80,878	74,105	
OTHER EXPENSES								
519-120 DUES & SUBSCRIPTIONS	0	0	0	1,000	0	1,000	1,000	
519-125 CONTRACT INSPECTION SVCS	0	0	0	0	0	0	0	
519-130 BONDS & TRAINING	0	0	125	2,000	0	2,000	2,000	
519-150 CONTRACT SERVICES - INSPECTION	0	0	0	0	0	0	0	
519-420 OFFICE SUPPLIES	1,340	0	0	0	0	0	0	
519-430 SUPPLIES & EQUIPMENT	0	0	0	0	0	0	0	
519-480 UNIFORMS	400	400	400	0	0	0	0	
519-700 CONTINGENCIES	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	1,740	400	525	3,000	0	3,000	3,000	
CAPITAL EXPENSES								
519-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0	
OTHER INCOME/EXPENSES								
519-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	
TOTAL 19-CODE ENFORCEMENT	66,226	74,780	72,675	90,274	35,459	83,878	77,105	



Organizational Chart



Goals, Objectives and Performance Indecators

Goals and Objectives

- Maintain financial systems to provide timely and accurate financial information and reports to the City Manager, City Council, other City departments, citizens, and other agencies.
- In January 2024, the Government Finance Officers Association announced that the City of Windcrest, Texas received GFOA's Distinguished Budget Presentation Award for its budget. The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:
 - - a policy document
 - - a financial plan
 - - an operations guide
 - - a communications device
- Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

Performance Indicators

External Audit

Audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit (Windcrest Crime Control and Prevention District), each major fund, and the aggregate remaining fund information to ensure that City departments have adequate internal controls, risk management and government processes, and report conclusions to the City Council and management

	FY 20/21 ACTUAL	FY 20/21 ACTUAL	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY24/25 TARGET
% of annual audit completed	100%	100%	100%	-	-
# of audit recommendations are fully implemented	0	0	0	-	-

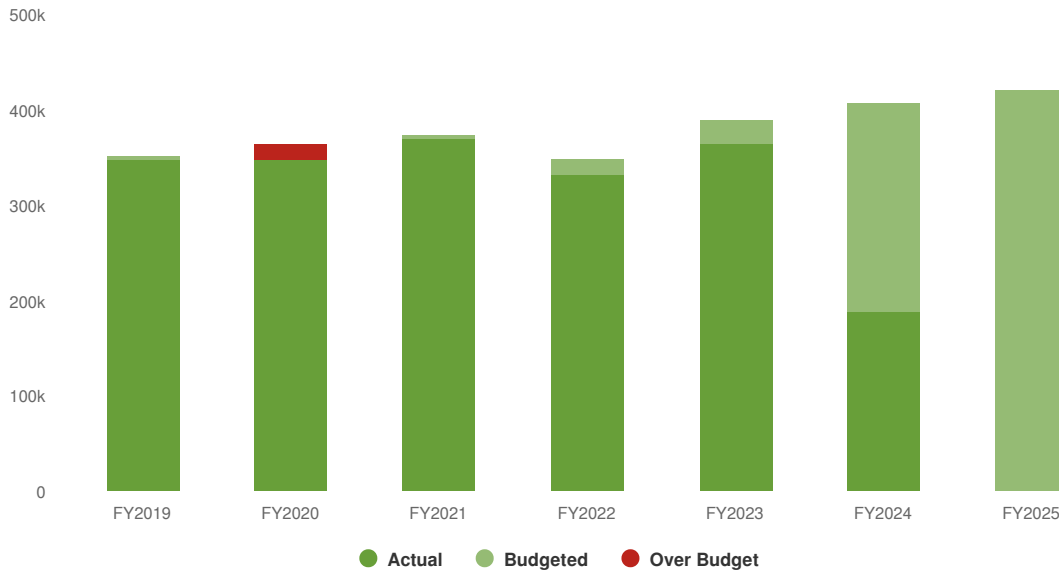


Expenditures Summary

The proposed FY 24-25 Finance department expenses increased by approximately 3.5%. Personnel costs increased 2.91% due to a combination of reasons: a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. The increases in operating expenditure of 17.47% were accounted for in the following line items: 01-520-120 Dues and Subscription increased by \$900.00, 01-520-130 Bonds and Training increased by \$2,000. The total of \$2,900 is allocated to invest in the continuing education of the city staff. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$421,261 **\$14,265**
(3.50% vs. prior year)

Finance Department Proposed and Historical Budget vs. Actual

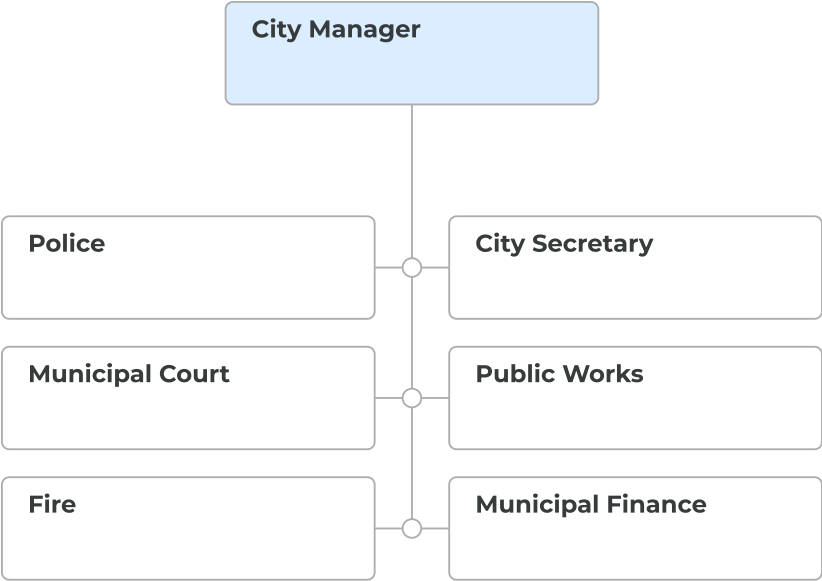


20 - Finance Department

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024		2024-2025	
				Y-T-D ACTUAL	PROJECTED YEAR END BUDGET	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
520-010 FINANCE SALARIES	245,121	260,823	267,640	283,418	283,418	287,738	
520-012 STIPEND	0	0	0	0	0	0	
520-018 FINANCE EDUCATION PAY	605	602	969	1,200	1,200	1,200	
520-020 FINANCE OVERTIME	1,085		205	3,000	750	3,000	
520-030 FINANCE SOCIAL SECURITY	18,857	15,615	18,595	22,200	22,200	22,517	
520-040 FINANCE HEALTH INSURANCE	33,429	26,705	31,467	41,753	41,753	42,738	
520-050 FINANCE RETIREMENT	17,959	14,706	26,773	37,700	37,700	43,443	
520-060 WORKER'S COMPENSATION	1,967	478	585	293	585	585	
520-070 UNEMPLOYMENT COMPENSATION	697	27	36	540	540	540	
TOTAL SALARIES & BENEFITS	319,720	318,956	346,270	390,396	388,146	401,761	
OTHER EXPENSES							
520-120 DUES & SUBSCRIPTIONS	1,305	2,828	2,028	2,100	3,223	3,000	
520-130 BONDS & TRAINING	2,006	3,510	9,733	7,000	7,647	9,000	
520-260 DUES & FEES- BCAD	15,740	0	0	0	0	0	
520-400 BANK/CREDIT CARD TERMINAL CHAR	23,044	0	0	0	0	0	
520-420 OFFICE SUPPLIES	5,845	5,714	5,161	6,000	1,578	6,000	
520-431 EMPLOYEE APPRECIATION LUNCHEON	0	0	0	0	0	0	
520-590 POSTAGE	1,434	1,360	1,006	1,500	1,866	1,500	
520-600 OFFICE EQUIP. & MAINT	198	173	173	0	0	0	
520-700 CONTINGENCIES	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	49,572	13,584	18,101	16,600	17,000	19,500	
CAPITAL EXPENSES							
520-800 CAPITAL EXPENDITURES	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	
OTHER INCOME/EXPENSES							
520-900 UNALLOCATED FUNDS	0	0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	
TOTAL 20-FINANCE	369,292	332,540	364,371	406,996	405,146	421,261	



Organizational Chart



Goals and Objectives

- Direct the development and implementation of the City's goals, objectives, policies, and priorities.
- Assess and monitor workload, administrative support systems, and internal reporting relationships.
- Identify opportunities for improvement and implement as appropriate.
- Select, motivate, and evaluate personnel; resolve personnel concerns and issues.
- Serve as a resource for the City Council, department personnel, City staff, other organizations, and the public; coordinate pertinent information, resources, and work teams necessary to support a positive and productive environment.

Strategic Plan Initiatives

- **Strategic Economic Development Plan**
 - The city's Economic Development Corporation is developing a Master Economic Development Plan/Strategic Plan/Wayfinding project to improve the quality of life of the citizens of Windcrest through the creation of wealth, jobs and investment.
- **Personnel**
 - Participation in the yearly Salary Survey to access comprehensive compensation data and to understand salary trends.
 - Employee satisfaction-engagement survey 2024.
- **Grants**
 - FY24 COPS Hiring Program
 - 2023 Assistance to Firefighters (AFG) Grant /(Mini-Pumper).
 - FY25 Justice Assistance Grant Program (Local Pass-Through) /Improve Technology for Patrol Operations (Continuation) (17 Laptops & 7 Docking Stations).
 - FY 2023 Staffing for Adequate Fire and Emergency Response (SAFER) Grant /(For hiring of 8 Firefighters).
- **Infrastructure**
 - Aquatic Amenity for Windcrest – Initiative failed by Windcrest voters (11.2021 & 05.2022 Bond Election). Revisiting opportunities with our current pool facility.
 - Assessment of IT Department needs – 5-year plan.
 - Improvement to entrances and esthetics at city gateways – 2024-2025.
- **Parks and Recreation**
 - Development of Parks and Recreation Master Plan – work in progress.
 - Offering of health and wellness activities in the parks and at Civic Center –work in progress.
 - Improvements to the playground equipment.
- **Repairs and Reconstruction**
 - Solar pannel lights in various city locations.
- **Schools**
 - Communication of NEISD/City responsibilities – Quarterly.
 - Offering of community activities within the schools – 2024-2025.
 - Regular discussions between NEISD, Charter Schools, and the City – Ongoing.
 - Use of individuals as mentors and volunteers in fiscal year 2024-2025.
- **Marketing and Communication**
 - Wayfinding and signage for the City of Windcrest.

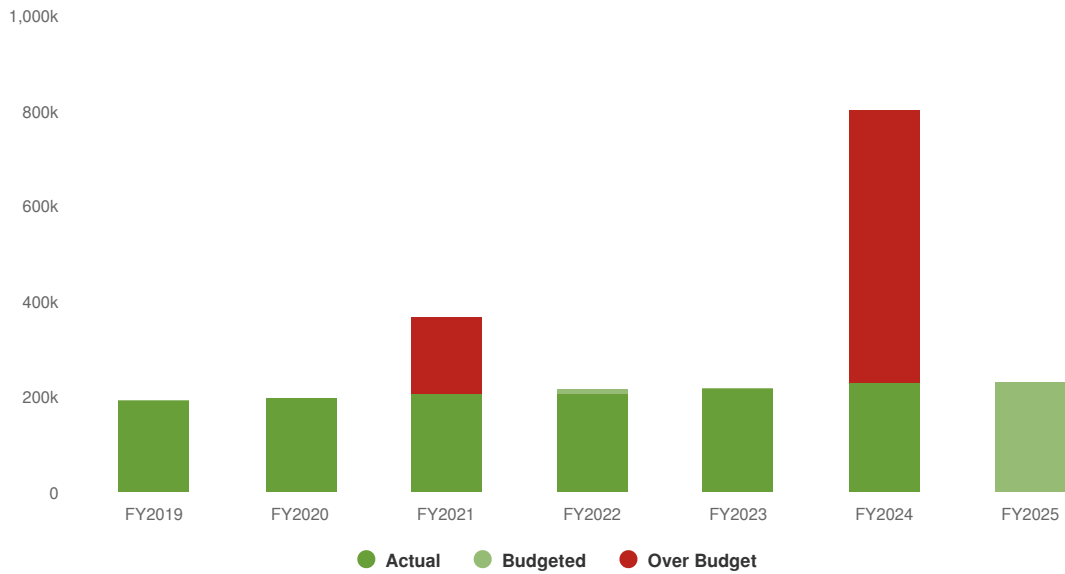


Expenditures Summary

The proposed FY 24-25 City Manager department expenses increased by approximately 0.9%. There is no significant increase in this department. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$232,171 **\$2,156**
(0.94% vs. prior year)

City Management Proposed and Historical Budget vs. Actual

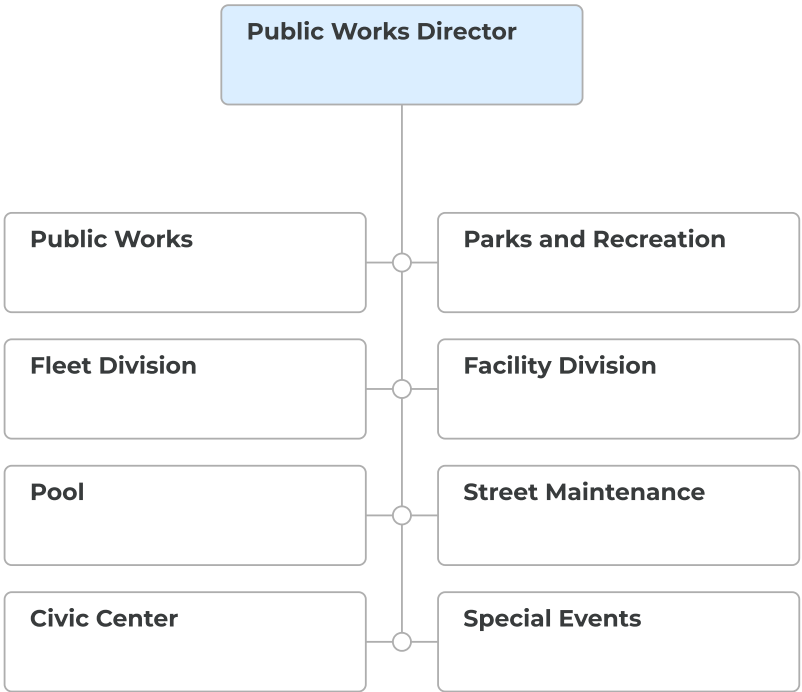


25 - City Management

DEPARTMENT EXPENSES										
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024		PROJECTED		2024-2025	
					Y-T-D ACTUAL		YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
SALARIES & BENEFITS										
525-010 CITY MANAGEMENT SALARIES	165,612	172,561	169,249	168,585	97,260	168,585		168,585		
525-012 STIPEND	0	0	0	0	0	0		0		0
525-030 SOCIAL SECURITY	11,024	11,512	11,387	12,897	6,912	12,897		12,897		
525-040 HEALTH INSURANCE	9,221	9,479	8,808	10,438	5,772	10,438		10,438		12,897
525-050 RETIREMENT	12,027	12,418	17,924	21,958	13,990	21,958		21,958		10,685
525-060 WORKER'S COMPENSATION	1,014	138	585	585	293	585		585		24,984
525-070 UNEMPLOYMENT COMPENSATION	144	9	9	252	112	252		252		585
525-080 CONTRACT LABOR - HR	0	0	0	1,000	0	0		0		135
TOTAL SALARIES & BENEFITS	199,042	206,117	207,962	215,715	124,338	214,715		217,870		0
OTHER EXPENSES										
525-120 DUES & SUBSCRIPTIONS	119	1,077	2,077	2,000	1,456	2,000		2,000		2,000
525-130 BONDS & TRAINING	275	0	3,610	3,500	24	3,500		3,500		3,500
525-420 OFFICE SUPPLIES	212	242	998	1,000	50	1,000		1,000		1,000
525-640 EMPLOYEE RECOGNITION	5,050	469	3,311	6,800	2,412	5,500		5,500		6,800
525-645 MEALS & ENTERTAINMENT	81	90	27	1,000	0	500		500		1,000
525-646 MEDIA TERMINATION	0	0	0	0	700,000	700,000		700,000		1,000
TOTAL OTHER EXPENSES	5,737	1,879	10,022	14,300	703,941	712,500		14,300		0
OTHER INCOME/EXPENSES										
525-900 TRANSFERS	58,544	0	0	0	0	0		0		0
525-901 TRANSFER TO STREETS FUND	105,584	0	0	0	0	0		0		0
525-902 UNALLOCATED FUNDS	0	0	0	0	0	0		0		0
TOTAL OTHER INCOME/EXPENSES	164,129	0	0	0	0	0		0		0
TOTAL 25-CITY MANAGEMENT	368,908	207,996	217,984	230,015	828,279	927,215		232,170		0



Organizational Chart



Goals and Objectives

Keep up with pool maintenance and basic service.

What We Accomplished in 2023/2024

- Keep all water mosquito free by adding chemicals.
- Kept water levels to a minimal for water circulation

What We Plan to Accomplish in 2024/2025

- Demo and build a new facility.



Expenditures Summary

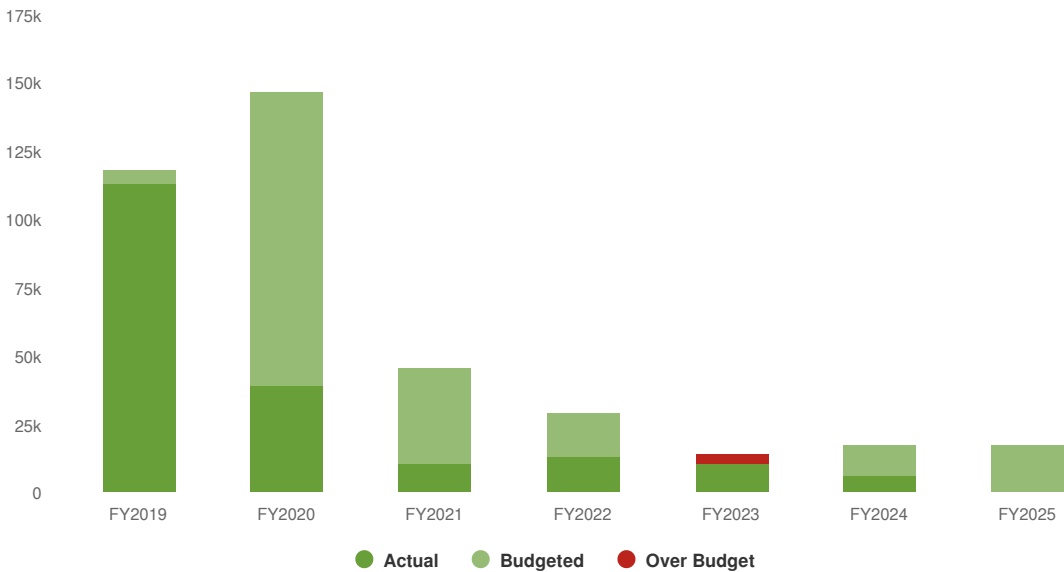
The proposed FY 24-25 Pool department contains no increases. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$17,500

\$0

(0.00% vs. prior year)

Pool Proposed and Historical Budget vs. Actual



Performance Indicator

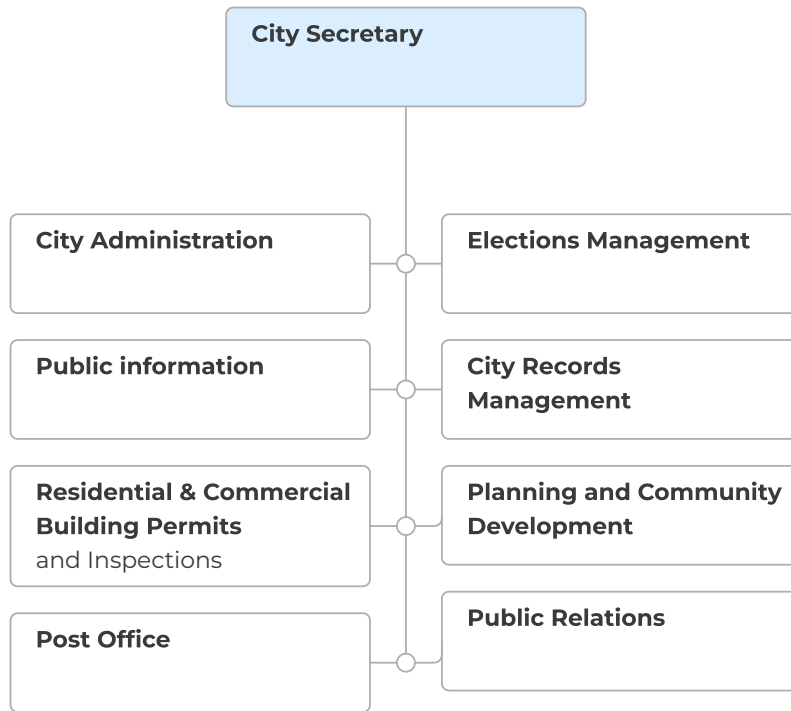
	FY 20/21 ACTUAL	FY21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET
%Pool Chemicals	-	-	40%	20%	20% +/-
Pool Maintenance/Repairs	-	-	40%	5%	5% +/-



20 - Pool

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D	PROJECTED	REQUESTED	PROPOSED
							ACTUAL	YEAR END	BUDGET	BUDGET
SALARIES & BENEFITS										
526-010 SALARIES	0		0		0		0	0	0	0
526-020 OVERTIME	0		0		0		0	0	0	0
526-030 SOCIAL SECURITY	0		0		0		0	0	0	0
526-040 HEALTH INSURANCE	0		0		0		0	0	0	0
526-050 RETIREMENT	0		0		0		0	0	0	0
526-060 WORKER'S COMPENSATION	0		0		0		0	0	0	0
526-070 UNEMPLOYMENT COMPENSATION	0		0		0		0	0	0	0
TOTAL SALARIES & BENEFITS										
OTHER EXPENSES										
526-100 UTILITIES	1,665		4,740		6,342		3,428	7,500	7,500	7,500
526-130 BONDS & TRAINING	0		0		0		0	0	0	0
526-140 EMPLOYMENT SCREENING	0		0		0		0	0	0	0
526-210 EQUIPMENT LEASE	0		0		0		0	0	0	0
526-255 CONTRACT SERVICES - POOL	1,620		485		0		0	0	0	0
526-420 OFFICE SUPPLIES	0		0		56		0	0	0	0
526-430 MISCELLANEOUS SUPPLIES	255		973		381		1,095	2,000	2,000	2,000
526-431 POOL CHEMICALS	1,915		7,043		5,825		772	3,000	6,500	6,500
526-480 UNIFORM ALLOWANCE	0		0		0		0	0	0	0
526-500 VEHICLE PARTS	0		0		0		0	0	0	0
526-510 VEHICLE OUTSIDE MAINTENANCE	0		0		840		0	0	0	0
526-520 EQUIPMENT REPAIR	677		0		0		0	0	0	0
526-630 FACILITY MAINTENANCE	4,309		0		1,115		1,059	1,500	1,500	1,500
526-700 CONTINGENCIES	0		0		0		0	0	0	0
TOTAL OTHER EXPENSES	10,442		13,241		14,560		6,354	14,000	17,500	17,500
CAPITAL EXPENSES										
526-800 CAPITAL EXPENDITURES	0		0		0		0	0	0	0
TOTAL CAPITAL EXPENSES										
OTHER INCOME/EXPENSES										
526-900 UNALLOCATED FUNDS	0		0		0		0	0	0	0
TOTAL OTHER INCOME/EXPENSES										
TOTAL 26-POOL	10,442		13,241		14,560		6,354	14,000	17,500	17,500





Goals and Objectives

- Provide excellent customer service to the community
- Be a resource outlet for USPS inquiries
- Maintain a safe and clean work environment
- Conduct one audit every quarter.
- Maintain the hours of operations in accordance with USPS regulations.

	FY20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY23/24 ACTUAL	FY 24/25 TARGET
# of Customers	16,951	8,862	13,590	7,233	N/A
Total Sales	\$324,034	\$135,301	\$136,651	\$111,430	N/A
# of Internal Audits	1	1	4	2	4

FY24/25 Request

- Renovation of PO – Work space not an ergonomic work space; Should be maximizing the PO for other duties than PO sales; small admin work; not sufficient storage space; supplies are kept on the floor and cause a tripping hazard; need sufficient counter space to process sales; USPS mail cage blocks entryways – Estimated Cost \$50,000 - \$75,000

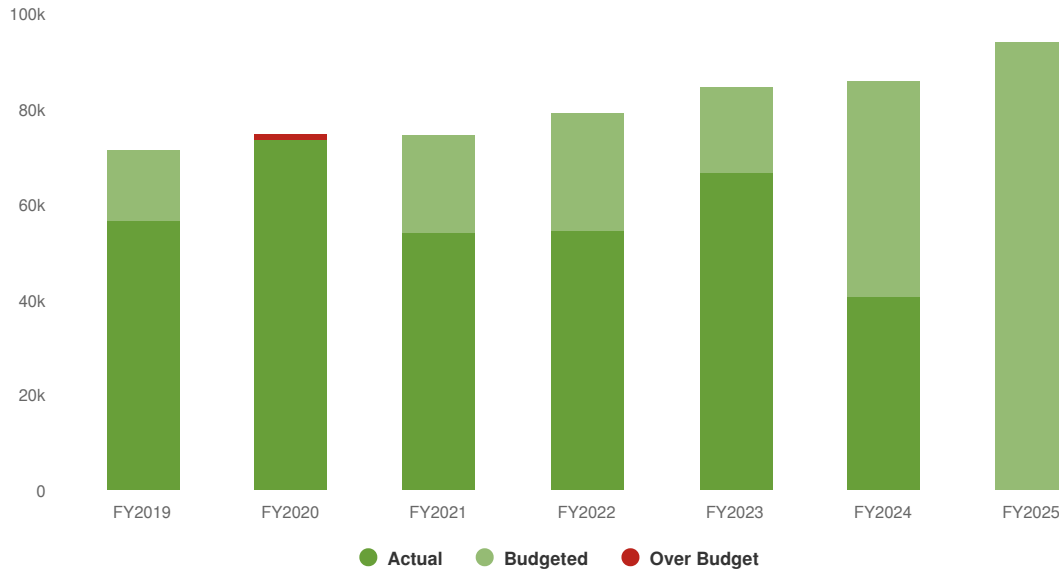


Expenditures Summary

The proposed FY 24-25 Post Office department expenses increased by approximately 9.7%. Personnel costs increased 12.14% due to the combination of reasons: a 2% yearly evaluation step increase and 10% insurance increase were factored in the proposed budget. There are no increases in operating expenditure. For more detailed information please refer to the Proposed FY 23-24 Budget report.

\$94,097 **\$8,284**
(9.65% vs. prior year)

Post Office Proposed and Historical Budget vs. Actual

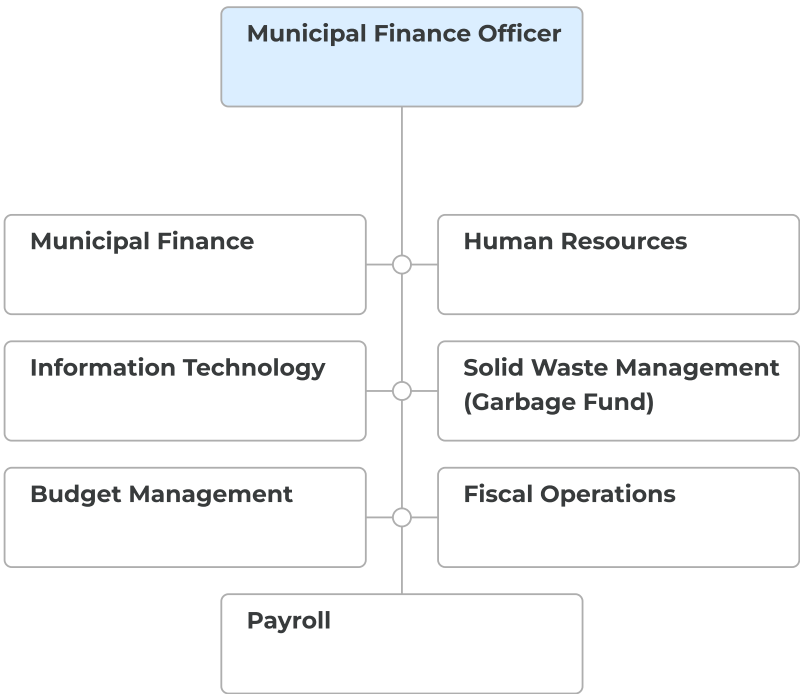


27 - Post Office

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024		2024-2025	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
SALARIES & BENEFITS							
527-010 POST OFFICE SALARIES	31,671	30,426	40,595	44,392	31,728	54,730	50,384
527-012 STIPEND	750	0	0	0	0	0	0
527-015 P. O. INCENTIVE PAY-BILINGUAL	0	0	0	0	0	0	0
527-020 OVERTIME - POST OFFICE	452	145	314	1,200	141	1,200	1,200
527-030 SOCIAL SECURITY	2,515	2,339	3,130	3,488	2,438	4,250	3,946
527-040 HEALTH INSURANCE	8,713	8,259	8,347	10,438	5,524	10,438	10,685
527-050 RETIREMENT	2,389	2,200	3,909	5,938	3,291	5,938	7,645
527-060 WORKER'S COMPENSATION	0	2,259	585	2,462	1,075	2,462	2,462
527-070 UNEMPLOYMENT COMPENSATION	144	185	13	295	169	295	175
TOTAL SALARIES & BENEFITS	46,633	45,812	56,894	68,214	44,367	79,313	76,497
OTHER EXPENSES							
527-120 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0
527-130 BONDS & TRAINING	0	0	0	0	0	0	0
527-420 OFFICE SUPPLIES - POST OFFICE	2,189	1,959	2,620	6,000	1,181	6,000	6,000
527-421 CONTRACT / SEASONAL HELP	0	0	0	3,200	0	0	3,200
527-590 POSTAGE - POST OFFICE	0	0	0	0	0	0	0
527-600 OFFICE EQUIPMENT & MAINTENANCE	0	0	1,200	8,000	0	8,000	8,000
527-610 OFFICE EQUIPMENT LEASE	5,266	6,728	5,849	400	3,078	400	400
527-710 INVENTORY ADJUSTMENTS	0	0	9,669	17,600	4,259	14,400	17,600
TOTAL OTHER EXPENSES	7,455	8,687	9,669	17,600	4,259	14,400	17,600
CAPITAL EXPENSES							
527-800 CAPITAL EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	0	0	0	0	0	0	0
OTHER INCOME/EXPENSES							
527-900 UNALLOCATED FUNDS	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0
TOTAL 27-POST OFFICE	54,088	54,499	66,563	85,814	48,626	93,713	94,097



Organizational Chart



Goals and Objectives

- Ensure thorough communication and understanding of the City's personnel rules, policies, and procedures. To accomplish this goal and to connect and educate employees, the Finance department launched a monthly newsletter. The monthly newsletter includes sections of various city policies that are designed to educate and remind employees of city policies and rules. It also provides information regarding insurance providers, employee anniversaries and other relevant information.
- To boost morals, the Finance department established a program to recognize employees on their anniversary month. Employees who reach their 5, 10, 15, 20, 25-year anniversary will receive a recognition award to be presented by the Mayor or designee.
- Coordinate with and support departments by providing consultative services and solutions regarding aspects of human resource management, including employee relations, recruitment, compensation and benefits.
- Yearly participation in Salary Survey.
- Effectively communicate, administer and close the annual open enrollment period. Effective in FY 22-23, the Finance Department implemented electronic benefits enrollment. The finance staff will continue to hold yearly enrollment meetings in person. This will provide assistance and education to employees.
- Effective in FY 2022-2023, the Finance Department expended clock in and out options such as mobile and biometric clocking.
- Effective in FY 2019-2020, the department successfully implemented an automated employment verification module to increase productivity within the department, and improved the turnaround time to service internal and external requests.
- Effective in FY 20-21, the department successfully implemented the 20-year Pay Scale.



Performance Measures

	FY 20/21 ACTUAL	FY21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 TARGET
# of Full-Time Employees	80.5	80.5	78	86	83
# of Contact/Part-Time/Seasonal Employees	4 ⁽¹⁾	5	5	5	5
% of Average turn-Over rate ⁽²⁾	21.43 %	16.3%	8.97%	15.85%	<5%

(1) Pool employees were budgeted but not hired due to Covid 19.

(2) Average Turnover= $\frac{\text{Number of Employees that left during YE}}{\text{(# employed Oct. 1, 2023, + # employed May 7, 2024)/2}}$

(Season al and temporary employees are not included in the calculation)

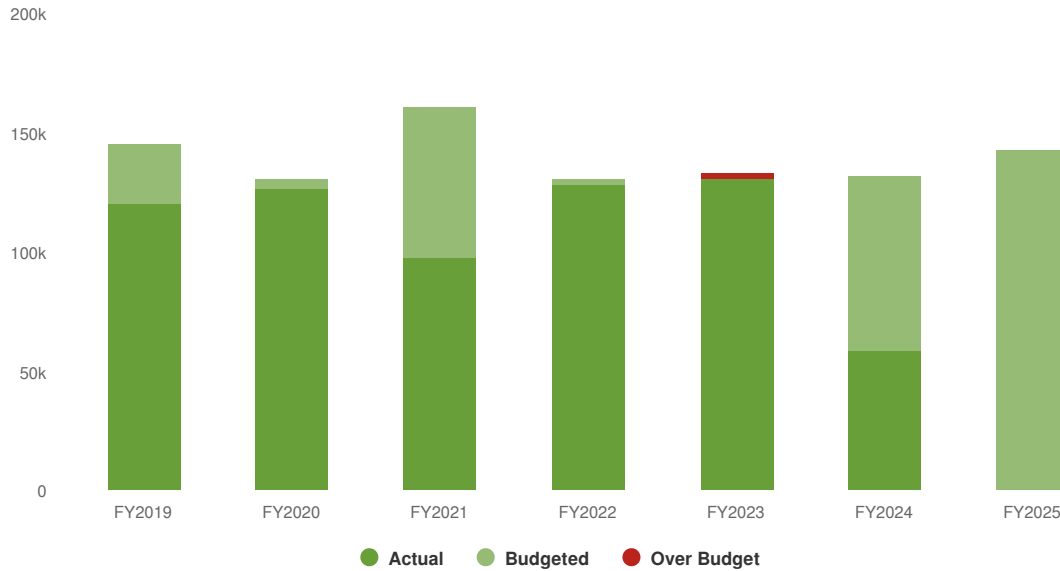


Expenditures Summary

The proposed FY 24-25 Human Resources department expenses increased by approximately 8.1%. There is a \$10,000 increase in the line item 01-525-130 due to additional FTE's added in the past 4 fiscal years. This department includes the HRA reimbursement account that was budgeted at the same level as in FY 23-24. For more detailed information please refer to the Proposed FY 24-25 Budget report.

\$142,700 **\$10,700**
(8.11% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

28 - Human Resources

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES										
528-130 INSURANCE ADMIN. FEES	4,115		3,689		3,885	5,000	2,408	5,000	5,000	
528-140 EMPLOYMENT SCREENING/RECRUIT	10,099		12,400		10,771	15,000	11,145	15,000	15,000	
528-141 ADP SERVICES	50,031		67,244		73,087	60,000	40,069	70,000	70,000	
528-142 RECOGNITION PROGRAM	2,153		2,000		2,166	2,000	1,880	2,000	2,700	
528-150 EMP MED COST ASSIST	31,078		42,939		43,604	50,000	16,641	50,000	50,000	
528-162 INSURANCE INCREASE	0		0		0	0	0	0	0	
528-180 COLA 4%	0		0		0	0	0	0	0	
528-701 PRIOR YEAR ADJUSTMENTS	0		0		0	0	0	0	0	
TOTAL OTHER EXPENSES	97,476		128,272		133,513	132,000	72,144	142,000	142,700	
OTHER INCOME/EXPENSES										
528-900 UNALLOCATED FUNDS	0		0		0	0	0	0	0	
TOTAL OTHER INCOME/EXPENSES	0		0		0	0	0	0	0	
TOTAL 28-HUMAN RESOURCES	97,476		128,272		133,513	132,000	72,144	142,000	142,700	

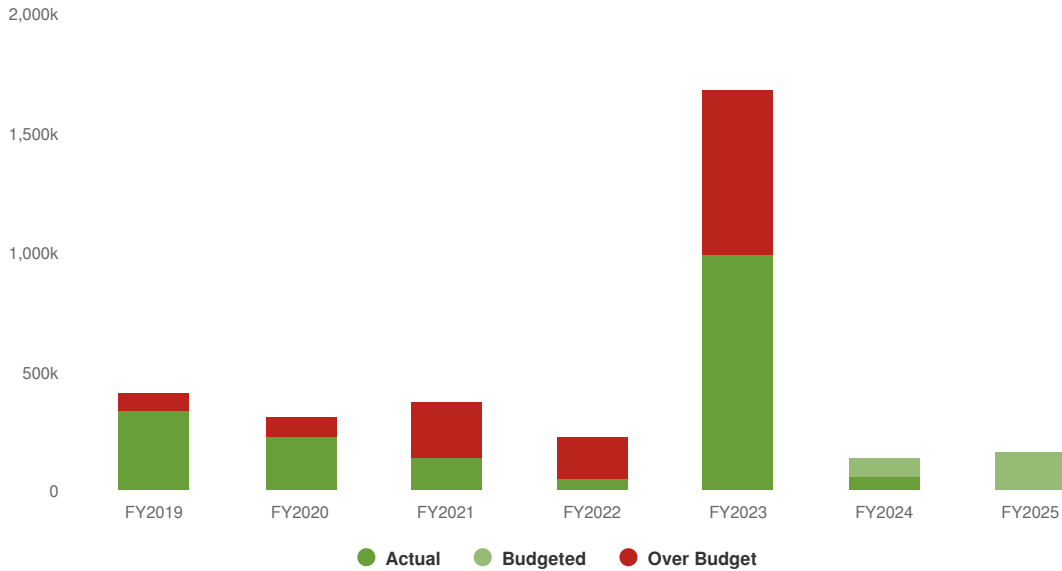


Expenditures Summary

The proposed FY 24-25 Capital department expenses increase by 15.1%. This increase is due to the approved finance purchase of a new Fire department truck. Other Capital Items are included in the 5-year capital plan and in the "Items to Consider" spreadsheet for the City Council review and consideration. Budgeted items in FY 24-25 include Takas Park Lights lease purchase and the lease purchase of the Public Works Dump Truck.

\$160,772 **\$21,145**
(15.14% vs. prior year)

Capital Proposed and Historical Budget vs. Actual



30 - Capital

DEPARTMENT EXPENSES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024-2025 PROPOSED BUDGET
OTHER EXPENSES								
530-506 PARKS CAPITAL	0	0	0	0	0	0	0	0
530-507 FLEET CAPITAL	0	5,050	0	0	0	0	0	0
530-508 COURT CAPITAL	0	0	0	0	0	0	0	0
530-525 CITY MANAGER CAPITAL	0	0	0	0	0	0	0	0
530-526 POOL CAPITAL	0	0	0	0	0	0	0	0
530-527 POST OFFICE CAPITAL	0	0	0	0	0	0	0	0
530-528 HUMAN RESOURCES CAPITAL	0	0	0	0	0	0	0	0
TOTAL OTHER EXPENSES	0	5,050	0	0	0	0	0	0
CAPITAL EXPENSES								
530-801 ADMIN CAPITAL	33,307	37,356	36,804	0	0	0	0	0
530-802 POLICE CAPITAL	0	0	47,460	0	0	0	0	0
530-803 FIRE CAPITAL	185,291	59,176	351,632	0	26,560	9,000	21,145	0
530-804 SPECIAL SERVICES CAPITAL	0	0	0	0	0	0	0	0
530-806 PARKS CAPITAL	0	63,531	1,059,895	114,627	13,988	114,627	114,627	0
530-810 FACILITY CAPITAL	72,810	57,485	73,156	0	5,440	5,440	0	0
530-811 CIVIC CENTER CAPITAL	18,797	4,341	0	0	4,998	5,000	0	0
530-814 CONTRACT SERVICES CAPITAL	0	0	0	0	0	0	0	0
530-815 TECH SUPPORT CAPITAL	60,621	0	0	0	0	0	0	0
530-816 PUBLIC WORKS CAPITAL	0	0	111,298	25,000	20,602	25,000	25,000	0
530-817 ANIMAL CONTROL CAPITAL	0	0	0	0	0	0	0	0
530-819 CODE ENFORCEMENT CAPITAL	0	0	0	0	0	0	0	0
530-820 FINANCE CAPITAL	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES	370,826	221,889	1,680,246	139,627	71,587	159,067	160,772	0
530-806 PARKS CAPITAL								
PERMANENT NOTES:								
MUSCO LIGHTS AT TAKAS PARK, 10 YEAR LEASE PURCHASE- 1ST PMNT								
8/2023								
530-816 PUBLIC WORKS CAPITAL								
PERMANENT NOTES:								
- DUMP TRUCK LEASE PURCHASE 60 MONTHS FY 23-24 - 25,000.00/Y								
OTHER INCOME/EXPENSES								
530-925 TRANSFER OUT TO STREETS	0	0	0	0	0	0	0	0
TOTAL OTHER INCOME/EXPENSES	0	0	0	0	0	0	0	0
TOTAL 30-CAPITAL	370,826	226,939	1,680,246	139,627	71,587	159,067	160,772	0

PERMANENT NOTES:
ITEMS COMPLETED IN FY22-23:
GL 01-530-801 TOTAL - \$36,805
-DIGITAL ELECTRONIC SIGNAGE-\$74,712 (1ST PMNT IN FY 21-22
\$37,906, 2ND PMNT IN FY 22-23 \$36,805.
GL 01-530-803 TOTAL - \$334,000
-RADIOS - \$223,265.25



30 - Capital (Continued)

DEPARTMENT EXPENSES	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL		ACTUAL		ACTUAL		Y-T-D ACTUAL		REQUESTED BUDGET	PROPOSED BUDGET
-FIRE BAY FLOORS - \$21,070.50										
-FIRE BAY DOORS - \$33,709.80										
-DIGITAL BOARD - \$6,899.00										
-FIRE DORM FOUNDATION - \$49,000.00										
GL 01-530-806 TOTAL \$291,987										
-PICKLEBALL COURT AT WINNBROOK ESTATES - \$42,360.00										
-PARK TRAILS -\$50,000.00										
-DOG PARK - \$85,000.00										
-MUSCO LIGHTS AT TAKAS PARK, 10 YEAR LEASE PURCHASE- 1ST										
PMNT \$114,627.00										
8/2023										
GL 01-530-810 - 43,540.00										
-WATER TOWER IMPROVEMENTS - \$43,540.00										
GL 01-530-516 - \$32,000.00										
-COMPRESSOR - \$6,735.00										
-FW FURNITURE - \$18,000.00										
-DUMP TRUCK 60 MONTHS LEASE PURCHASE - \$2,089.00/MONTH										



CAPITAL IMPROVEMENTS ONE YEAR PLAN



General Fund Items to Consider

General Fund Items to Consider FY 24 - 25

Items	Requested Items FY 24-25	25% Restricted Reserve (City Charter)	Approved Items FY 24 - 25
Personnel Expenditures			
Applied for a Safer Grant for 8 personal for FY 23/24. If unable to get the Grant then we are requesting 3 FF for 23/24, 24/25 and then 2 FF for 25/26. This will get us to 5 FF per shift	\$212,839.98	\$53,210.00	\$266,049.98
-The additional Full-time Fire Department Lieutenant	\$88,638.55	22,159.64	110,798.19
-The additional Full-time Fire Department Lieutenant	\$88,638.55	22,159.64	110,798.19
-The additional Full-time Fire Department Lieutenant	\$88,638.55	22,159.64	110,798.19
-Reclassify Assistant Fire Chief FTE from G39S5 to G53S5	33,544.16	8,386.04	41,930.20
-Basic Fire Inspector \$300.00 annually	300.00	75.00	375.00
-Intermediate Fire Inspector \$600.00 annually	600.00	150.00	750.00
-Advanced Fire Inspector \$900.00 annually	900.00	225.00	1,1125.00
-Master Fire Inspector \$1,200.00 annually	1,200.00	300.00	1,500.00
-COPS Hiring Program, Police grant 625k was awarded on 10/2023. (Total cost for 5 FTE \$1,436,121.32/3y=\$478,707.11)	478,707.11	119,676.78	598,383.89
Total Personnel Cost	\$994,006.90	\$248,501.73	\$1,242,508.63
<u>Operating Expenditures</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>
Total Operating Expenditures			
Capital Expenditures*			
Admin Capital			
-City Hall Office and Directional signage, Door signage to include Braille	\$75,000.00	\$-	\$75,000.00
-Digital Electronic Signage Midcrown & Jim Seal Dr.	\$74,000.00	\$-	\$74,000.00
-City Gateway signage and landscaping (4 signs)	\$150,000.00	\$-	\$150,000.00
Total Admin	\$299,000.00	\$-	\$299,000.00
Police Capital	\$-	\$-	\$-
Total Police Capital	\$-	\$-	\$-
FD Capital			
-Replace Engine 187 Bravo- 2026 will meet its lifespan (The Financed purchase was approved on April 1, 2024 agenda. Production time 36-38 months)	\$450,000.00	\$-	\$450,000.00
-3M Scott RIT-PAK III	\$15,955.71	\$-	\$15,955.71
-Replace Bunker Gear and ensure each Firefighter had two sets of gear(8 sets)	\$30,000.00	\$-	\$30,000.00
Total FD	\$495,955.71	\$-	\$495,955.71
PW Capital			
-Upgrade the Pool Facilities at same location	\$2,500,000.00	\$-	
-New Covered Pool at Jim Seal Dr.	\$5,200,000.00	\$-	
-Upgrade restrooms and Building Improvement	\$25,000.00	\$-	\$25,000.00



-Splash Pad	\$400,000.00	\$-	\$400,000.00
-Wanco Light Tower	\$12,335.00	\$-	\$12,335.00
-Truck F250	\$47,000.00	\$-	\$47,000.00
-Tiger Mower 72" Deck	\$22,000.00	\$-	\$22,000.00
-2 Gators-Utility Vehicle	\$46,000.00	\$-	\$46,000.00
-FY 2022-2023. 2021 Broce Broom-260	\$48,200.00	\$-	\$48,200.00
Total PW	<u>\$8,300,535.00</u>	<u>\$-</u>	<u>\$600,535.00</u>

P&R Capital

-Windy Hollow/Takas Park Aerator	\$10,000.00	\$-	\$10,000.00
-Brook Falls Aerator	\$10,000.00	\$-	\$10,000.00
-Autumn Sunset Aerator	\$20,000.00	\$-	\$20,000.00
-Bleacher Shade Covers	\$40,000.00	\$-	\$40,000.00
-Windbrook Estates Park and Playground	\$50,000.00	\$-	\$50,000.00
-Windrock/Mongomery	\$20,000.00	\$-	\$20,000.00
-Crestway/Willmon Way	\$20,000.00	\$-	\$20,000.00
-Midcrown/Walzem	\$20,000.00	\$-	\$20,000.00
-Windcrest/Windcrest Dr.	\$20,000.00	\$-	\$20,000.00
-Crestway/Randolf Blvd	\$20,000.00	\$-	\$20,000.00
-Walzem/I35	\$20,000.00	\$-	\$20,000.00
-Crestway from Kitty Hawk	\$20,000.00	\$-	\$20,000.00
-Eagle Crest from Weidner Rd.	\$20,000.00	\$-	\$20,000.00
-Park equipment, Playground at Takas Park.	\$300,000.00	\$-	\$300,000.00
-Parks cameras and Safety Video Products, Flock Safety (10pc, 30k annual subscription. Location: Takas Park baseball fields	\$67,500.00	\$-	\$67,500.00
-National Fitness Campaign (BCBS Texas) Grant Funds Available	\$150,000.00	\$-	\$150,000.00
-Water rigts	\$100,000.00	\$-	\$100,000.00
Total P&R Capital	<u>\$907,500.00</u>	<u>\$-</u>	<u>\$907,500.00</u>

Animal Control

-2023 Chevrolet Express Van	\$48,159.05	\$-	\$48,159.05
Total Animal Control	<u>\$48,159.05</u>	<u>\$-</u>	<u>\$48,159.05</u>

Finance Capital

	\$-		\$-
Total Finance	<u>\$-</u>		<u>\$-</u>

-Sell Fire Dorm 421 Dalecrest	(\$355,000.00).		(\$355,000.00).
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Total	<u>\$10,690,156.66</u>	<u>\$248,501.73</u>	<u>\$3,238,658.39</u>
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Available Unrestricted Fund Balance (FY Ending Fund Balance -(minus) 25% Restricted Fund Balance) **\$2,361,754.50**

* Capital Expenditures does not require a 25% fund balance reserve.



Capital Assets

The Fixed Assets Policy of the City of Windcrest defines a capital asset as a piece of equipment, or investment in general infrastructure, that has a value in excess of \$2,500.00 and has an expected useful life of greater than one year. The Governmental Accounting Standards Board ("GASB") has issued Statement 34, dictating the requirements for the reporting of such assets. The annual value of such assets is reported in the Comprehensive Annual Financial Report.



Asset Classes

Assets shall be assigned to one of the following class groups, for the purposes of reporting in government-wide financial statements: land and land improvements, buildings and building improvements, furniture & equipment, infrastructure.

Land and Land Improvements

Land and land improvements, including easements and rights of way, are assigned an indefinite useful life. No depreciation is applied to land and land improvements.

Buildings

This includes all buildings and building-related structures. Construction-in-progress is considered as a separate type of construction and is tracked as a separate asset until the time of completion, at which point the value is reclassified as either a new building or related structure, or added to the value of the construction renovated.

Buildings	39 years
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Improvements Other Than Buildings

These improvements are permanent and non-moveable. They add value to land but have a limited useful life.

Fences	15 years
Retaining walls	15 years
Parking lots	15 years
Landscaping	15 years

Furniture & Fixtures, Machinery & Equipment, Vehicles, Radio Equipment, and Software

Machinery and equipment typically comprises the largest number of assets, but comprises the smallest overall value in relation to other classes. Machinery and equipment are given consideration within the following sub classes, with related useful life:

Machinery & tools	7 years
Furniture & accessories	7 years
Communications equipment	7 years
Computer equipment	5 years
Computer software	3 years
Audiovisual equipment	7 years
Grounds maintenance equipment	7 years
Police vehicles	5 years
Fire protection vehicles	7 years
Other licensed vehicles	5 years

Infrastructure



Investment in systems that provide a critical service to a municipality when considered as a system, but not a distinct separate asset, is recorded as infrastructure. By its nature, infrastructure is difficult to define as a separate system, and is difficult to define useful life on a broad basis. The Governmental Accounting Standards Board has recommended, reporting of infrastructure using the following subclasses and relative useful life for the subclasses:

Streets/alleys - subsurface	0 years
Streets/alleys - asphalt	15 years
Traffic control signals	10 years
Sidewalks and curbing	15 years
Street lighting	15 years



CAPITAL IMPROVEMENTS MULTI-YEAR PLAN



Public Works CIP Plan

		FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
PW Department Building						
Building	Upgrade restrooms and building improvements		\$ 25,000			\$18,000
	PW concrete Pad N. side Maint. Build.					\$71,890
	PW carport N side Maint Build.			\$ 115,500		\$132,800
	Broce Broom model 260 (sweeper)		\$48,200			\$55,000
	Pool					
	Splash Pad		\$400,000			
	Option B - Upgrade the pool facilities at same location		\$2,500,000			
	Option C - New covered pool at Jim Seal Dr		\$5,200,000			
Equipment	Tiger Mower 72" deck		\$22,000	\$22,000	\$22,000	\$22,000
	Street Sweeper current model Yr is 2023					\$400,000
	Wanco Light Tower		\$12,335			\$14,800
	Tri-pod Ballon	\$2,700				\$3,240
Vehicles	F250 3/4 4 door 4x4		\$47,000			\$50,400
	Gator 4x4 Special Work Carts		\$46,000			\$27,900
	Totals	\$2,700	\$8,300,535	\$137,500	\$22,000	\$796,030



Civic Center CIP Plan

		FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Building and Grounds	General Building Improvements		\$ 24,000	\$ 25,000	\$ 25,000	\$30,000
	Landscaping	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$6,000
Equipment	New Store			\$1,374		\$1,650
	New Refrigerator			\$3,000		
	AC Units			\$45,000		\$45,000
	Warmer Oven			\$1,500		\$1,800
	Ice Maker			\$1,600		\$1,920
	W/D machine			\$4,700		\$5,650
Total		\$ 5,000	\$ 29,000	\$ 87,174	\$ 30,000	\$92,020



Parks and Recreation CIP Plan

		FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Building and Ground	Windcrest LL Baseball Fields					
	Bleacher shade covers		\$40,000			\$46,000
	-Parks cameras and Safety Video Products, Flock Safety (10 pc, 30k annual subscription) Location: Takas Park Baseball Fields		\$67,500			
	Windbrook Estates Park and Playground		\$50,000		\$75,000	
	Takas Park Playground		\$300,000			
	Walking Trails at Takas Park				\$650,000	\$747,500
	National Fitness Campaign (BCBS) Grant Funds available		\$150,000			
Entances	Windrock/Montgomery		\$20,000			\$10,000
	Crestway/Willmon Way		\$20,000			\$10,000
	Midcrown/Walzern		\$20,000			\$10,000
	Windcrest/Windcrest Dr		\$20,000			\$10,000
	Crestway/Randolf Blvd		\$20,000			\$10,000
	Walzem/I35		\$20,000			\$10,000
	Crestway from Kitty Hawk		\$20,000			\$10,000
	Eagle Crest from Weidner		\$20,000			\$10,000
Ponds	Windy Hollow/Takas Park Aerator		\$10,000		\$10,000	\$10,000
	Brooks falls Aerator		\$10,000	\$10,000		
	Autumn Sunset Aerator		\$20,000		\$20,000	\$20,000
	Lights for Ponds Investmant					
	Water nights		\$100,000			
Total		\$ -	\$907,500	\$10,000	\$755,000	\$903,500



Fire Department CIP Plan



FY 2024-2029

Capital Improvements Program

Catagory	Project Name	Project Description	Statistical Source	Previously Approved Funding	23/24	24/25	25/26	26/27	27/28	28/29
Fire	Fire Station Remodel	Remove existing celing and change lighting to LED	Facilities Upgrades	General	\$52,000	\$52,000				
Fire	Fire Department Dorm Foundation	Dalecrest Dorm has shifted and is in need of repair.	Facilities Upgrades	General	\$49,000	\$49,000				
Fire	FTE Additions	Applied for a Safer Grant for 8 personal for FY 23/24. If unable to get the Grant then we are requesting 3 FF for 23/24, 24/25 and then 2 FF for 25/26. This will get us to 5 FF per shift.	Community Safety/Public Service	General	\$212,839	\$212,839.98	\$141,893.32			
Fire	Fire Department Replacement Engine	Replace Engine 187 Bravo 2026 will meet its lifespan	Community Public Service	Potential Future Bond		\$950,000				
Fire	Bunker Gear	Replace Bunker Gear and ensure each Firefighter had two sets of gear	Firefighter Safety	General	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000
Fire	EMS Services	EMS Contract Services	Community Safety/Public Services	General		\$250,000	\$400,000	\$500,000	\$600,000	\$750,000
Fire	Terminal Imaging Camera	Upgrade Thermal Imaging Cameras	Firefighter Safety	General		\$10,000	\$10,000	\$20,000		
Fire	Tablet Replacement	Replace Tablets in Vehicles	Community Safety/Public Service	General		\$17,500				
Fire	Table Stand Replacement	Table stand Replacement	Community Safety/Public Service	General		\$14,000				
Fire	Fire Chief Replacement Vehicle	Replace Fire Chief Vehicle and make FM Vehicle Squad	Community Safety/Public Service	General		\$90,000				



Fire	Body Armor	Purchase Body Armor for Firefighter Safety	Firefighter Safety	General			\$20,000			
Fire	Replace Cardiac Monitors	Replace out of Date cardiac Monitors	Community Safety/Public Service	General				\$30,000	\$30,000	\$30,000
Fire	Replace SCBA Bottles	Sixteen SCBA Cylindar expire 2029	Fire Safety	General					\$34,000	
Fire	Replace SCBA Packs	Seven Packs expire in 2029	Fire Safety	General					\$53,000	
Fire	Dorm Furniture	Replace old Furniture	Facilities Upgrade	General						\$50,000
Fire	Extraction Tools	Replace out of Date tools	Community Safety/Public Service	General				\$60,000	\$60,000	
General Fund Grand Total					\$351,839.98	\$632,339.98	\$609,893.32	\$648,000.00	\$815,000.00	\$868,000.00
Potential Future Bond/Grant/Other Funding					\$950,000.00	\$0	\$0	\$0	\$0	\$0



DEBT



City Debt Summary

General Obligation (GO Bonds)

All General Obligation (GO) Bonds are issued on the full faith and credit of the City and are secured by Ad Valorem taxes levied against all taxable property. The State requires incorporated cities to submit proposed bond issues to a public referendum and receive voter authorization prior to bond issuance. These bonds are serviced by the Debt Service Fund with an apportionment of the Ad Valorem tax levy.

Lease Purchase (Financed)

Used to finance the purchase of an asset over time, through lease payments that include principal and interest. Lease purchases can be financed through a private vendor.

Legal Debt Limit

There is no debt limit established by law. The limit, is, therefore, governed by the City's ability to levy and collect taxes to service the outstanding indebtedness. The City's maximum legal tax rate established under its Charter is \$2.25 per \$100 assessed valuation.

Credit Rating

S&P Global Ratings assigned its 'AA' long-term rating to the City of Windcrest, Texas series 2019A and 2019B general obligation (GO) bonds.

*The City of Windcrest does not have any upcoming bond elections.



Lease Purchase Agreement between PNC Bank National Association (Takas Park Baseball Field Lights)

<u>Payment Number</u>	<u>Payment Date</u>	<u>Rent Payment</u>	<u>Payment Number</u>	<u>Payment Date</u>	<u>Rent Payment</u>
1	7/01/2023	\$0.00	62	8/01/2028	\$0.00
2	8/01/2023	\$0.00	63	9/01/2028	\$114,627
3	9/01/2023	\$114,627	64	10/01/2028	\$0.00
4	10/01/2023	\$0.00	65	11/01/2028	\$0.00
5	11/01/2023	\$0.00	66	12/01/2028	\$0.00
6	12/01/2023	\$0.00	67	1/01/2029	\$0.00
7	1/01/2024	\$0.00	68	2/01/2029	\$0.00
8	2/01/2024	\$0.00	69	3/01/2029	\$0.00
9	3/01/2024	\$0.00	70	4/01/2029	\$0.00
10	4/01/2024	\$0.00	71	5/01/2029	\$0.00
11	5/01/2024	\$0.00	72	6/01/2029	\$0.00
12	6/01/2024	\$0.00	73	7/01/2029	\$0.00
13	7/01/2024	\$0.00	74	8/01/2029	\$0.00
14	8/01/2024	\$0.00	75	9/01/2029	\$114,627
15	9/01/2024	\$114,627	76	10/01/2029	\$0.00
16	10/01/2024	\$0.00	77	11/01/2029	\$0.00
17	11/01/2024	\$0.00	78	12/01/2029	\$0.00
18	12/01/2024	\$0.00	79	1/01/2030	\$0.00
19	1/01/2025	\$0.00	80	2/01/2030	\$0.00
20	2/01/2025	\$0.00	81	3/01/2030	\$0.00
21	3/01/2025	\$0.00	82	4/01/2030	\$0.00
22	4/01/2025	\$0.00	83	5/01/2030	\$0.00
23	5/01/2025	\$0.00	84	6/01/2030	\$0.00
24	6/01/2025	\$0.00	85	7/01/2030	\$0.00
25	7/01/2025	\$0.00	86	8/01/2030	\$0.00
26	8/01/2025	\$0.00	87	9/01/2030	\$114,627
27	9/01/2025	\$114,627	88	10/01/2030	\$0.00
28	10/01/2025	\$0.00	89	11/01/2030	\$0.00
29	11/01/2025	\$0.00	90	12/01/2030	\$0.00
30	12/01/2025	\$0.00	91	1/01/2031	\$0.00
31	1/01/2026	\$0.00	92	2/01/2031	\$0.00
32	2/01/2026	\$0.00	93	3/01/2031	\$0.00
33	3/01/2026	\$0.00	94	4/01/2031	\$0.00
34	4/01/2026	\$0.00	95	5/01/2031	\$0.00
35	5/01/2026	\$0.00	96	6/01/2031	\$0.00
36	6/01/2026	\$0.00	97	7/01/2031	\$0.00
37	7/01/2026	\$0.00	98	8/01/2031	\$0.00
38	8/01/2026	\$0.00	99	9/01/2031	\$114,627
39	9/01/2026	\$114,627	100	10/01/2031	\$0.00
40	10/01/2026	\$0.00	101	11/01/2031	\$0.00
41	11/01/2026	\$0.00	102	12/01/2031	\$0.00
42	12/01/2026	\$0.00	103	1/01/2032	\$0.00
43	01/01/2027	\$0.00	104	2/01/2032	\$0.00
44	2/01/2027	\$0.00	105	3/01/2032	\$0.00
45	3/01/2027	\$0.00	106	4/01/2032	\$0.00
46	4/01/2027	\$0.00	107	5/01/2032	\$0.00
47	5/01/2027	\$0.00	108	6/01/2032	\$0.00
48	6/01/2027	\$0.00	109	7/01/2032	\$0.00
49	7/01/2027	\$0.00	110	8/01/2032	\$0.00
50	8/01/2027	\$0.00	111	9/01/2032	\$114,627
51	9/01/2027	\$114,627	112	10/01/2032	\$0.00
52	10/01/2027	\$0.00	113	11/01/2032	\$0.00
53	11/01/2027	\$0.00	114	12/01/2032	\$0.00
54	12/01/2027	\$0.00	115	1/01/2033	\$0.00
55	1/01/2028	\$0.00	116	2/01/2033	\$0.00
56	2/01/2028	\$0.00	117	3/01/2033	\$0.00



57	3/01/2028	\$0.00	118	4/01/2033	\$0.00
58	4/01/2028	\$0.00	119	5/01/2033	\$0.00
59	5/01/2028	\$0.00	120	6/01/2033	\$0.00
60	6/01/2028	\$0.00	121	7/01/2033	\$0.00
61	7/01/2028	\$0.00	122	8/01/2033	\$0.00



Lease Purchase Agreement between PNC Bank National Association (Takas Park Baseball Field Lights - General Fund)

<u>Payment Number</u>	<u>Payment Date</u>	<u>Rent Payment</u>	<u>Payment Number</u>	<u>Payment Date</u>	<u>Rent Payment</u>
1	7/01/2023	\$0.00	62	8/01/2028	\$0.00
2	8/01/2023	\$0.00	63	9/01/2028	\$114,627
3	9/01/2023	\$114,627	64	10/01/2028	\$0.00
4	10/01/2023	\$0.00	65	11/01/2028	\$0.00
5	11/01/2023	\$0.00	66	12/01/2028	\$0.00
6	12/01/2023	\$0.00	67	1/01/2029	\$0.00
7	1/01/2024	\$0.00	68	2/01/2029	\$0.00
8	2/01/2024	\$0.00	69	3/01/2029	\$0.00
9	3/01/2024	\$0.00	70	4/01/2029	\$0.00
10	4/01/2024	\$0.00	71	5/01/2029	\$0.00
11	5/01/2024	\$0.00	72	6/01/2029	\$0.00
12	6/01/2024	\$0.00	73	7/01/2029	\$0.00
13	7/01/2024	\$0.00	74	8/01/2029	\$0.00
14	8/01/2024	\$0.00	75	9/01/2029	\$114,627
15	9/01/2024	\$114,627	76	10/01/2029	\$0.00
16	10/01/2024	\$0.00	77	11/01/2029	\$0.00
17	11/01/2024	\$0.00	78	12/01/2029	\$0.00
18	12/01/2024	\$0.00	79	1/01/2030	\$0.00
19	1/01/2025	\$0.00	80	2/01/2030	\$0.00
20	2/01/2025	\$0.00	81	3/01/2030	\$0.00
21	3/01/2025	\$0.00	82	4/01/2030	\$0.00
22	4/01/2025	\$0.00	83	5/01/2030	\$0.00
23	5/01/2025	\$0.00	84	6/01/2030	\$0.00
24	6/01/2025	\$0.00	85	7/01/2030	\$0.00
25	7/01/2025	\$0.00	86	8/01/2030	\$0.00
26	8/01/2025	\$0.00	87	9/01/2030	\$114,627
27	9/01/2025	\$114,627	88	10/01/2030	\$0.00
28	10/01/2025	\$0.00	89	11/01/2030	\$0.00
29	11/01/2025	\$0.00	90	12/01/2030	\$0.00
30	12/01/2025	\$0.00	91	1/01/2031	\$0.00
31	1/01/2026	\$0.00	92	2/01/2031	\$0.00
32	2/01/2026	\$0.00	93	3/01/2031	\$0.00
33	3/01/2026	\$0.00	94	4/01/2031	\$0.00
34	4/01/2026	\$0.00	95	5/01/2031	\$0.00
35	5/01/2026	\$0.00	96	6/01/2031	\$0.00
36	6/01/2026	\$0.00	97	7/01/2031	\$0.00
37	7/01/2026	\$0.00	98	8/01/2031	\$0.00
38	8/01/2026	\$0.00	99	9/01/2031	\$114,627
39	9/01/2026	\$114,627	100	10/01/2031	\$0.00
40	10/01/2026	\$0.00	101	11/01/2031	\$0.00
41	11/01/2026	\$0.00	102	12/01/2031	\$0.00
42	12/01/2026	\$0.00	103	1/01/2032	\$0.00
43	01/01/2027	\$0.00	104	2/01/2032	\$0.00
44	2/01/2027	\$0.00	105	3/01/2032	\$0.00
45	3/01/2027	\$0.00	106	4/01/2032	\$0.00
46	4/01/2027	\$0.00	107	5/01/2032	\$0.00
47	5/01/2027	\$0.00	108	6/01/2032	\$0.00
48	6/01/2027	\$0.00	109	7/01/2032	\$0.00
49	7/01/2027	\$0.00	110	8/01/2032	\$0.00
50	8/01/2027	\$0.00	111	9/01/2032	\$114,627
51	9/01/2027	\$114,627	112	10/01/2032	\$0.00
52	10/01/2027	\$0.00	113	11/01/2032	\$0.00
53	11/01/2027	\$0.00	114	12/01/2032	\$0.00
54	12/01/2027	\$0.00	115	1/01/2033	\$0.00
55	1/01/2028	\$0.00	116	2/01/2033	\$0.00
56	2/01/2028	\$0.00	117	3/01/2033	\$0.00



57	3/01/2028	\$0.00	118	4/01/2033	\$0.00
58	4/01/2028	\$0.00	119	5/01/2033	\$0.00
59	5/01/2028	\$0.00	120	6/01/2033	\$0.00
60	6/01/2028	\$0.00	121	7/01/2033	\$0.00
61	7/01/2028	\$0.00	122	8/01/2033	\$0.00



Lease Purchase Agreement Dump Truck (General Fund)

<u>Payment Number</u>	<u>Due Date</u>	<u>Contract Payment</u>	<u>Applied to Interest</u>	<u>Applied to Principal</u>	<u>Balance</u>
					\$99,519.00
1	10/22/2023	\$2,118.81	\$836.65	\$1,282.16	\$98,236.84
2	11/22/2023	\$2,118.81	\$825.87	\$1,292.94	\$96,943.90
3	12/22/2023	\$2,118.81	\$815.00	\$1,303.81	\$95,640.09
2023 Totals		\$6,356.43	\$2,477.52	\$3,878.91	
4	01/22/2024	\$2,118.81	\$804.04	\$1,314.77	\$94,325.32
5	02/22/2024	\$2,118.81	\$792.98	\$1,325.83	\$92,999.49
6	03/22/2024	\$2,118.81	\$781.84	\$1,336.97	\$91,662.52
7	04/22/2024	\$2,118.81	\$770.60	\$1,348.21	\$90,314.31
8	05/22/2024	\$2,118.81	\$759.26	\$1,359.55	\$88,954.76
9	06/22/2024	\$2,118.81	\$747.83	\$1,370.98	\$87,583.78
10	07/22/2024	\$2,118.81	\$736.31	\$1,382.50	\$86,201.28
11	08/22/2024	\$2,118.81	\$724.69	\$1,394.12	\$84,807.16
12	09/22/2024	\$2,118.81	\$712.97	\$1,405.84	\$83,401.32
13	10/22/2024	\$2,118.81	\$701.15	\$1,417.66	\$81,983.66
14	11/22/2024	\$2,118.81	\$689.23	\$1,429.58	\$80,554.08
15	12/22/2024	\$2,118.81	\$677.21	\$1,441.60	\$79,112.48
2024 Totals		\$25,425.72	\$8,898.11	\$16,527.61	
16	01/22/2025	\$2,118.81	\$665.09	\$1,453.72	\$77,658.76
17	02/22/2025	\$2,118.81	\$652.87	\$1,465.94	\$76,192.82
18	03/22/2025	\$2,118.81	\$640.55	\$1,478.26	\$74,714.56
19	04/22/2025	\$2,118.81	\$628.12	\$1,490.69	\$73,223.87
20	05/22/2025	\$2,118.81	\$615.59	\$1,503.22	\$71,720.65
21	06/22/2025	\$2,118.81	\$602.95	\$1,515.86	\$70,204.79
22	07/22/2025	\$2,118.81	\$590.20	\$1,528.61	\$68,676.18
23	08/22/2025	\$2,118.81	\$577.35	\$1,541.46	\$67,134.72
24	09/22/2025	\$2,118.81	\$564.39	\$1,554.42	\$65,580.30
25	10/22/2025	\$2,118.81	\$551.33	\$1,567.48	\$64,012.82
26	11/22/2025	\$2,118.81	\$538.15	\$1,580.66	\$62,432.16
27	12/22/2025	\$2,118.81	\$524.86	\$1,593.95	\$60,838.21
2025 Totals		\$25,425.72	\$7,151.45	\$18,274.27	
28	01/22/2026	\$2,118.81	\$511.46	\$1,607.35	\$59,230.86
29	02/22/2026	\$2,118.81	\$497.95	\$1,620.86	\$57,610.00
30	03/22/2026	\$2,118.81	\$484.32	\$1,634.49	\$55,975.51
31	04/22/2026	\$2,118.81	\$470.58	\$1,648.23	\$54,327.28
32	5/22/2026	\$2,118.81	\$456.72	\$1,662.09	\$52,665.19
33	06/22/2026	\$2,118.81	\$442.75	\$1,676.06	\$50,989.13
34	07/22/2026	\$2,118.81	\$428.66	\$1,690.15	\$49,298.98
35	08/22/2026	\$2,118.81	\$414.45	\$1,704.36	\$47,594.62
36	09/22/2026	\$2,118.81	\$400.12	\$1,718.69	\$45,875.93
37	10/22/2026	\$2,118.81	\$385.67	\$1,733.14	\$44,142.79
38	11/22/2026	\$2,118.81	\$371.10	\$1,747.71	\$42,395.08
39	12/22/2026	\$2,118.81	\$356.41	\$1,762.40	\$40,632.68
2026 Totals		\$25,425.72	\$5,220.19	\$20,205.53	
40	01/22/2027	\$2,118.81	\$341.59	\$1,777.22	\$38,855.46
41	02/22/2027	\$2,118.81	\$326.65	\$1,792.16	\$37,063.30
42	03/22/2027	\$2,118.81	\$311.59	\$1,807.22	\$35,256.08
43	04/22/2027	\$2,118.81	\$296.39	\$1,822.42	\$33,433.66
44	05/22/2027	\$2,118.81	\$281.07	\$1,837.74	\$31,595.92
45	06/22/2027	\$2,118.81	\$265.62	\$1,853.19	\$29,724.73
46	07/22/2027	\$2,118.81	\$250.04	\$1,868.77	\$27,873.96
47	08/22/2027	\$2,118.81	\$234.33	\$1,884.48	\$25,989.48
48	09/22/2027	\$2,118.81	\$218.49	\$1,900.32	\$24,089.16
49	10/22/2027	\$2,118.81	\$202.52	\$1,916.29	\$22,172.87
50	11/22/2027	\$2,118.81	\$186.41	\$1,932.40	\$20,240.47
51	12/22/2027	\$2,118.81	\$170.16	\$1,948.65	\$18,291.82
2027 Totals		\$24,425.72	\$3,084.86	\$22,340.86	
52	01/22/2027	\$2,118.81	\$153.78	\$1,965.03	\$16,326.79



53	02/22/2027	\$2,118.81	\$137.26	\$1,981.55	\$14,345.24
54	03/22/2027	\$2,118.81	\$120.60	\$1,998.21	\$12,347.03
55	04/22/2027	\$2,118.81	\$103.80	\$2,015.01	\$10,332.02
56	05/22/2027	\$2,118.81	\$86.86	\$2,031.95	\$8,300.07
57	06/22/2027	\$2,118.81	\$69.78	\$2,049.03	\$6,251.04
58	07/22/2027	\$2,118.81	\$52.55	\$2,066.26	\$4,184.78
59	08/22/2027	\$2,118.81	\$35.18	\$2,083.63	\$2,101.15
60	09/22/2027	\$2,118.81	\$17.66	\$2,101.15	\$0.00
2028 Totals		\$19,069.29	\$777.47	\$18,291.82	
Grand Totals		\$127,128.60	27,609.60	\$99,519.00	

Lease Purchase Agreement between American National Leasing Company (2024 Chevrolet Tahoe - Fire Truck - General Fund)

2024 Chevrolet Tahoe 4 WD	\$56,030.50
Emergency Unit	\$16,256.25
Freight/Handeling	\$0
Total Purchase Price	\$72,286.75
Doc Fee	\$150.00
Down Payment	\$0
Net Capitalization	\$72,436.75

<u>Date</u>	<u>Lease Payment</u>	<u>Days Accrual</u>	<u>Accr. Interest</u>	<u>Principal</u>	<u>Note Balance</u>
04/04/2024	0.00	0.00	0.00	0.00	\$72,436.75
04/04/2025	\$21,145.00	365	\$4,708.39	\$16,436.61	\$56,000.14
04/04/2026	\$21,145.00	365	\$3,640.01	\$17,504.99	\$38,495.15
04/04/2027	\$21,145.00	365	\$2,502.18	\$18,642.82	\$19,852.33
04/04/2028	\$21,145.00	365	\$1,293.94	\$19,851.06	\$1.27

Net Capitalized Cost	\$72,436.75	\$12,144.52
Internet Rate	6.500%	
Residual Value	\$1.27	
Rounding Adjustment	(\$.27)	
Adjusted Res Value	\$1.00	

Lease Purchase Agreement between Siddons - Martin (Mini Pumper - Fire - General Fund)

<u>Payment Number</u>	<u>Payment Date</u>	<u>Contract Payment</u>	<u>Applied to Interest</u>	<u>Applied to Principal</u>	<u>Purchase Price</u>
					\$447,356.00



Lease Purchase Agreement between Lease Servicing Center, Inc. dba NCL Government Capital (Backhoe - Garbage Fund))

<u>Payment Number</u>	<u>Due Date</u>	<u>Contract Payment</u>	<u>Applied to Interest</u>	<u>Applied to Principal</u>	<u>Purchase Option Price</u>
1	10/31/2022	\$2,525.21	\$656.58	\$1,868.63	Not Available
2	11/30/2022	\$2,525.21	\$647.18	\$1,878.03	Not Available
3	12/31/2022	\$2,525.21	\$637.73	\$1,887.48	Not Available
4	1/31/2023	\$2,525.21	\$628.24	\$1,896.97	\$129,484.82
5	2/28/2023	\$2,525.21	\$618.69	\$1,906.52	\$127,366.41
6	3/31/2023	\$2,525.21	\$609.10	\$1,916.11	\$125,241.34
7	4/30/2023	\$2,525.21	\$599.46	\$1,925.75	\$123,109.60
8	5/31/2023	\$2,525.21	\$589.77	\$1,935.44	\$120,971.16
9	6/30/2023	\$2,525.21	\$580.03	\$1,945.18	\$118,826.00
10	7/31/2023	\$2,525.21	\$570.25	\$1,954.96	\$116,674.10
11	8/31/2023	\$2,525.21	\$560.41	\$1,964.80	\$114,515.44
12	9/30/2023	\$2,525.21	\$550.52	\$1,974.69	\$112,350.00
13	10/31/2023	\$2,525.21	\$540.59	\$1,984.62	\$110,177.76
14	11/30/2023	\$2,525.21	\$530.60	\$1,994.61	\$107,998.69
15	12/31/2023	\$2,525.21	\$520.57	\$2,004.64	\$105,812.78
16	1/31/2024	\$2,525.21	\$510.48	\$2,014.73	\$103,620.00
17	2/29/2024	\$2,525.21	\$500.35	\$2,024.86	\$101,420.33
18	3/31/2024	\$2,525.21	\$490.16	\$2,035.05	\$99,213.75
19	4/30/2024	\$2,525.21	\$479.92	\$2,045.29	\$97,000.24
20	5/31/2024	\$2,525.21	\$469.63	\$2,055.58	\$94,779.77
21	6/30/2024	\$2,525.21	\$459.29	\$2,065.92	\$92,552.33
22	7/31/2024	\$2,525.21	\$448.89	\$2,076.32	\$90,317.89
23	8/31/2024	\$2,525.21	\$438.45	\$2,086.76	\$88,076.43
24	9/30/2024	\$2,525.21	\$427.95	\$2,097.26	\$85,827.93
25	10/31/2024	\$2,525.21	\$417.40	\$2,107.81	\$83,572.36
26	11/30/2024	\$2,525.21	\$406.79	\$2,118.42	\$81,309.71
27	12/31/2024	\$2,525.21	\$396.13	\$2,129.08	\$79,039.95
28	1/31/2025	\$2,525.21	\$385.42	\$2,139.79	\$76,763.06
29	2/28/2025	\$2,525.21	\$374.65	\$2,150.56	\$74,479.01
30	3/31/2025	\$2,525.21	\$363.83	\$2,161.38	\$72,187.79
31	4/30/2025	\$2,525.21	\$352.96	\$2,172.25	\$69,889.37
32	5/31/2025	\$2,525.21	\$342.03	\$2,183.18	\$67,583.73
33	6/30/2025	\$2,525.21	\$331.05	\$2,194.16	\$65,270.85
34	7/31/2025	\$2,525.21	\$320.01	\$2,205.20	\$62,950.70
35	8/31/2025	\$2,525.21	\$308.91	\$2,216.30	\$60,623.26
36	9/30/2025	\$2,525.21	\$297.76	\$2,227.45	\$58,288.51
37	10/31/2025	\$2,525.21	\$286.55	\$2,238.66	\$55,946.42
38	11/30/2025	\$2,525.21	\$275.29	\$2,249.92	\$53,596.98
39	12/31/2025	\$2,525.21	\$263.97	\$2,261.24	\$51,240.15
40	1/31/2026	\$2,525.21	\$252.59	\$2,272.62	\$48,875.92
41	2/28/2026	\$2,525.21	\$241.16	\$2,284.05	\$46,504.26
42	3/31/2026	\$2,525.21	\$229.67	\$2,295.54	\$44,125.15
43	4/30/2026	\$2,525.21	\$218.12	\$2,307.09	\$41,738.57
44	5/31/2026	\$2,525.21	\$206.51	\$2,318.70	\$39,344.49
45	6/30/2026	\$2,525.21	\$194.84	\$2,330.37	\$36,942.89
46	7/31/2026	\$2,525.21	\$183.12	\$2,342.09	\$34,533.74
47	8/31/2026	\$2,525.21	\$171.34	\$2,353.87	\$32,117.02
48	9/30/2026	\$2,525.21	\$159.49	\$2,365.72	\$29,692.71
49	10/31/2026	\$2,525.21	\$147.59	\$2,377.62	\$27,260.78
50	11/30/2026	\$2,525.21	\$135.63	\$2,389.58	\$24,821.21
51	12/31/2026	\$2,525.21	\$123.60	\$2,401.61	\$22,373.98
52	1/31/2027	\$2,525.21	\$111.52	\$2,413.69	\$19,919.06
53	2/28/2027	\$2,525.21	\$99.38	\$2,425.83	\$17,456.43
54	3/31/2027	\$2,525.21	\$87.17	\$2,438.04	\$14,986.06
55	4/30/2027	\$2,525.21	\$74.91	\$2,450.30	\$12,507.93
56	5/31/2027	\$2,525.21	\$62.58	\$2,462.63	\$10,022.02



57	6/30/2027	\$2,525.21	\$50.19	\$2,475.02	\$7,528.30
58	7/31/2027	\$2,525.21	\$37.73	\$2,487.48	\$5,026.74
59	8/31/2027	\$2,525.21	\$25.22	\$2,499.99	\$2,517.32
60	9/30/2027	\$2,525.21	\$12.65	\$2,512.56	\$0.00



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.





Windcrest Crime Control Prevention District Fiscal Year 2024 - 2025



Proposed Version - 9/30/2024

Last updated 03/21/24



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INTRODUCTION





City Manager Transmittal Letter

February 20, 2024

To Members of the Windcrest Crime Control & Prevention District Board:

Board President Dr. William R. Mueller
Board Vice President Margaret Weidenbach
Board member Rhonda Rowland
Board member William Lambrides
Board member Tim Dehn
Board member Mike Arnold
Board member James Senseney III

Attached is the Windcrest Crime Control and Prevention District (CCPD) Fiscal Year 2024-2025 Proposed Budget. This budget supplements funding provided in the City's public safety budget to enhance the level of resources available for police services provided to the citizens of Windcrest.

The CCPD budget is funded by a quarter cent (1/4¢) sales tax as permitted by Local Government Code 363 and approved by citizens on September 11, 2004 and continued by voters on May 9, 2009 for another twenty years.

Sales tax collections make up almost 100% of the District's revenues. We expect Fiscal Year 2023-2024 sales tax collections to come in approximately 4.8% lower than originally expected and for Fiscal Year 2024-2025 sales tax collections to come in about 4.8% higher than current year expectations, less a significant one-time allocation. Total revenues are expected to be \$1,253,313 which includes sales tax receipts and interest earnings.

Sales tax revenue depends on the level of wholesale and retail sales within the District. The sales tax rate in the City of Windcrest is 8.25% for goods or services sold or delivered within the boundaries of the city. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, quarterly, or annual basis. Of the 8.25% tax, the State retains 6.25% and distributes 2% to the City.

Of the total 2% local share, 0.25% is allocated to the Windcrest Economic Development Corporation 0.25% is allocated to the Street Fund (CIP), 0.25% allocated to the Windcrest Crime Control and Prevention District the remaining 1.25% is deposited in the General Fund. 1.25% of the Sales Tax within the General Fund is allocated 0.25% to offset Ad Valorem FY24-25. Sales tax revenue estimates are prepared using a combination of forecasting methodologies.

The Fiscal Year 2024-2025 operating expenses are projected to be \$1,251,390. This represents a decrease of 13.1% from the Fiscal Year 2023-2024 budget. The decreases in operating expenses are nominal and are primarily related to contractual decreases in our participation in the Sales Tax collection and audit.

All capital items are presented in the 5-year capital plan for the WCCPD board review and consideration. All capital items will be funded from the accumulated fund balance.

The projected ending fund balance for Fiscal Year 2023-2024 of \$831,669 exceeds the adopted ending fund balance by approximately 14.6%.

We respectfully submit the Fiscal Year 2024-2025 budget for your consideration. Please feel free to call if you have any questions or concerns.

Sincerely,

Rafael Castillo Jr.

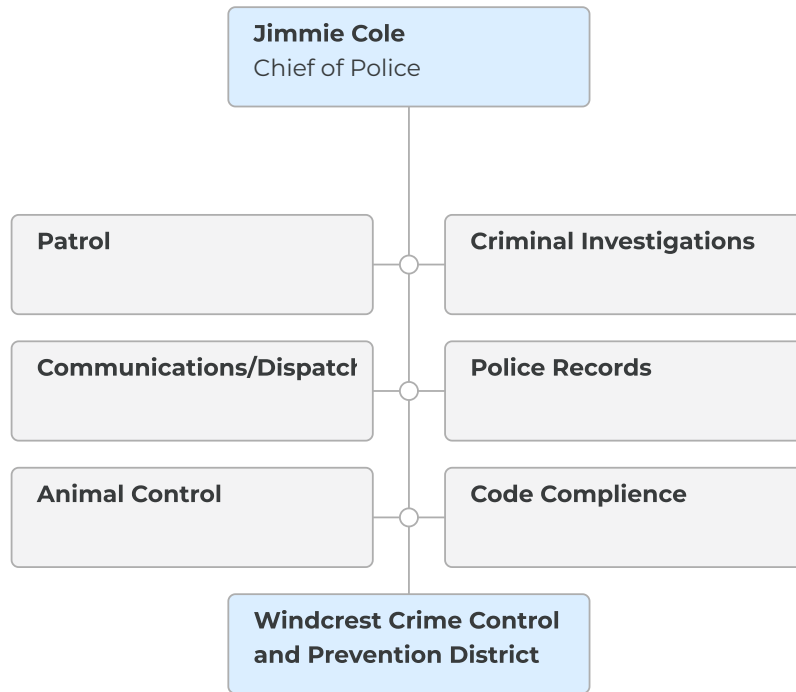


WCCPD DRAFT Budget Calander

WCCPD DRAFT Budget Calander FY 2024 - 2025		
Date	Event	Requirement/Action
January 20, 2024	Budget Instructions Distributed to Departments	Budget printouts & request forms distributed to departments.
February 8, 2024	Department Budget Requests Due	Departments enter detailed line-item requests into budget worksheets & submit forms electronically to Finance Department.
February 29, 2024 1:00 PM	WCCPD Budget workshop	Budget workshop with WCCPD board and city staff
March 18, 2024	Goal Setting Retreat City Council	Goal Setting Retreat/Workshop w/City Council for FY 24-25
March 14, 2024 San Antonio Express News	Newspaper Public Hearing Publication	WCCPD must advertise in the newspaper its public hearing will be conducted and publication must occur at least 10 days prior to the hearing.
March 28, 2024 1:00 PM Before June 23, 2024	WCCPD Budget Public Hearing	WCCPD must hold a public hearing on its yearly budget at least 100 days prior to the start of its fiscal year.
March 28, 2024 1:00 PM	WCCPD Budget Adoption Meeting	WCCPD must adopt its budget no later than 80 days prior to the beginning of its fiscal year.
April 5, 2024	WCCPD Budget Filled with the City Secretary	No later than 10 days after the WCCPD adopts its proposed budget, the budget must be filed with the City Secretary's Office for consideration by the City Council.
July 1, 2024 Council Meeting 6:00 PM	Newspaper Public Hearing Publication on WCCPD budget	The City's public hearing on WCCPD budget must be published in the newspaper at least 10 days prior to the public hearing. The approximate publication date 7/04/202 San Antonio Express News.
July 15, 2024 6:00 PM	Regular Council Meeting WCCPD Budget Public Hearing	After the WCCPD adopts its budget and files with the City, the City, no later than 45 days before the WCCPD fiscal year begins, shall hold its own public hearing on the WCCPD budget. TEX.LOC.GOV'T CODE ANN. s363.205
July 15, 2024 6:00 PM	Regular Council Meeting	The City must adopt the WCCPD budget not later than 30 days before the start of its fiscal year.



Windcrest Crime Control and Prevention District



BUDGET OVERVIEW



WCCPD Fund

Department Summary

The Police Department is established and maintained by the Chief of Police in accordance with Section 5.04 of the Windcrest Code of Ordinances. The Police Chief organizes and manages the Police Department through the issuance of General Orders. General Orders establish the Rules, Regulations and Procedures which assigns work and guide the behavior of individual members of the department.

Our Mission

Our Mission... to protect and serve the citizens and community of Windcrest, the City of Lights.

Nulli Secundus.

Our Vision

Our Vision... to enhance our community's quality of life by reducing crime and the fear of crime.

Our Core Values

Integrity– Integrity allows us to carry out ethical principles which guide our behavior.

Respect – for ourselves and the community we serve.

Courage – Personal courage will provide us with the drive to follow these values in the worst of times and against the greatest adversity.

Duty – We will make the most out of every opportunity to protect and serve with endless motivation to consistently accomplish our mission.

Goals and Objectives

CONTINUAL GOALS

- Protection and service to the citizens and community utilizing a community policing philosophy.
- The recruitment and continued employment of high-quality officers/personnel to serve the citizens of the City of Windcrest and to retain those employees.

Short Range Goals (<1 years)

- Create competitive salaries and benefit packages to attract and maintain the best quality of officers and staff.
- Improve the vehicle fleet by replacement of the aging and unserviceable police vehicles.
- Create a recognizable and uniformed patrol vehicle fleet.
- Replace the aging and end of life laptops and computers with individual assignments to extend life expectancy and enhance efficiency.
- Update and maintain current technology, including replacement of desk top computers with robust memory.
- Expand the Bike Patrol Program by repairing and replacing the aging bike fleet with modernized bike equipment.
- Purchase of breaching and protective equipment for officer and citizen protection during active shooter scenarios.
- Create annual officer in-service training to develop highly knowledgeable officers and staff.
- Encourage officers to stay healthy and in a physical condition which allows readiness for the vigorous activities associated with policing.

Mid Range Goals (1 -3 years)

- Achieve accreditation with the Texas Police Chiefs Association.
- Expand the K-9 Program by adding additional K-9 Officer.
- Continue to maintain the vehicle fleet with vehicle replacement and expansion.

Long Term Goals (>3 years)

- Address operational and functional deficiencies of the current police area at City Hall by building a new police facility.
- Increase police staff utilizing long-term planning strategies which consider future needs of the community.



Performance Measures

Police Department	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	*FY 23/24 Actual	FY 24/25 Target
Emergency Response Time	4:29	3:30	3:00		≤FY22/23
Non-Emergency Response Time	9:50	11:12	2:38		≤FY22/23
Traffic Contacts	5,230	12,313	3,610		≤FY22/23
Property Crime	New Measures				≤FY22/23
Property Crime Arrests	New Measures				≤FY22/23
Crimes Against Persons	New Measures				≤FY22/23
Crimes Against Persons Arrest	New Measures				≤FY22/23
Officer Fitness Pass Rate	New Measures				≤FY22/23
Hours of Annual Training Completed	2,158	2,810	2,810		≤FY22/23
Turnover Rate	20%	12%	14%		≤FY22/23
Staff Level Percentage	86%		86%		≤FY22/23
Community Outreach	6	8	6		≤FY22/23



WCCPD Personnel Summary

Dept. #	Positions (WCCPD Fund)	Service Grade	FY21-22 FTE	FY22-23 FTE	FY23-24 FTE	FY24 - 25 FTE
18-500	Operations Support Division Director	31	1	1	1	1
18-500	Patrol Officer	26	4	4	4	4
18-500	Coporal	31	2	2	2	2
18-500	Communcation	26	3	3	3	3
	Total WCCPD:		10	10	10	10



FUND SUMMARIES





WCCPD FY 24-25 Proposed Budget

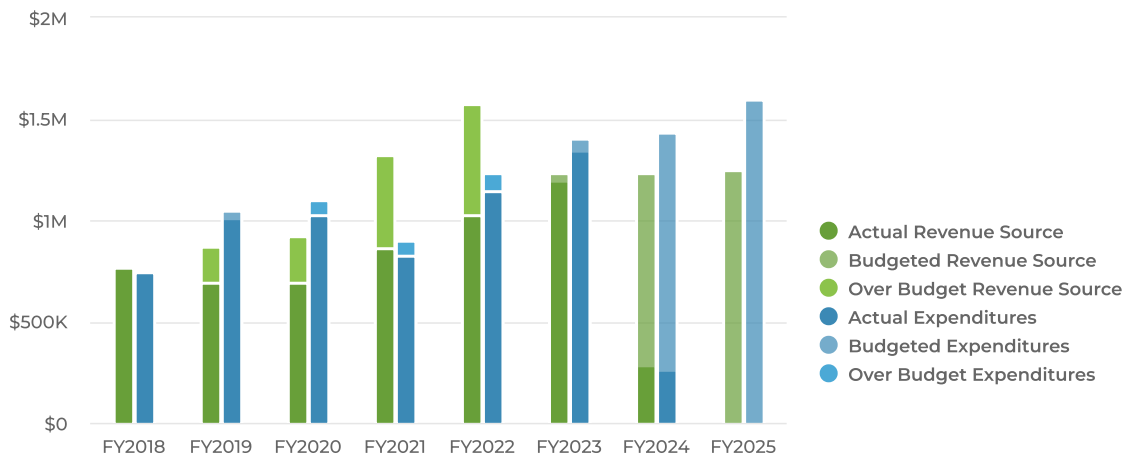
The WCCPD was established to help fund police public safety operations and equipment within the City. The CCPD helps to fund many needed projects too. These projects help reduce the crime rate and provide for staff, training, and tools, all of which are needed in the City of Windcrest, Texas.

The WCCPD helps fund the costs for personnel, administration, expansion/enhancement of services, and capital improvement expenditures. Occasionally, specialized programs or functions are also funded by the CCPD. These programs may include community-related crime prevention strategies such as block or neighborhood watch, school police, home security inspection/alert, juvenile awareness, law enforcement training, and many other programs. (Section 363.151 [§](#))

The law that authorizes the WCCPD can be found under the Local Government Code Chapter 363, Crime Control and Prevention Districts [§](#). The CCPD fiscal year is between October 1 and September 30th of each year.

Summary

Windcrest Crime Control Prevention District is projecting \$1.25M of revenue in FY2025, which represents a 1.2% increase over the prior year. Budgeted expenditures are projected to increase by 11.4% or \$164.19K to \$1.6M in FY2025.



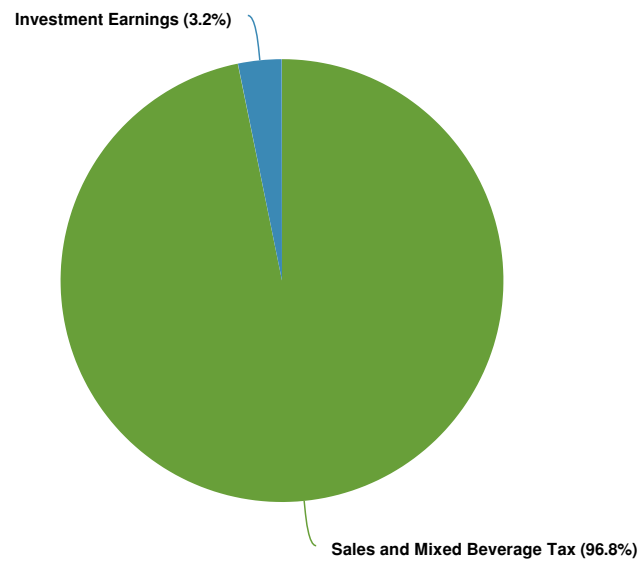
WCCPD FY 24-25 Proposed Budget Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Current Budget	FY2025 Requested
Beginning Fund Balance:	\$313,136.00	\$734,302.00	\$1,074,946.00	\$926,130.00	\$926,130.00	\$831,669.00
Revenues						
Sales and Mixed Beverage Tax	\$1,270,378.31	\$1,363,963.11	\$1,158,233.00	\$277,452.00	\$1,213,313.00	\$1,213,313.00
Investment Earnings	\$35.88	\$73.93	\$41,514.00	\$14,656.00	\$25,000.00	\$40,000.00
Grants and Donations	\$56,651.00	\$151,109.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,327,065.19	\$1,579,466.78	\$1,199,747.00	\$292,108.00	\$1,238,313.00	\$1,253,313.00
Expenditures						
Salaries & Benefits	\$633,460.43	\$788,484.38	\$659,969.00	\$211,093.00	\$854,733.00	\$920,511.00
Other Expenses	\$116,904.07	\$116,113.64	\$250,336.00	\$18,734.00	\$304,880.00	\$252,880.00
Capital Expenses	\$102,534.12	\$281,225.03	\$360,259.00	\$33,216.00	\$201,180.00	\$351,594.06
Other Income/Expenses	\$53,000.00	\$53,000.00	\$78,000.00	\$0.00	\$78,000.00	\$78,000.00
Total Expenditures:	\$905,898.62	\$1,238,823.05	\$1,348,564.00	\$263,043.00	\$1,438,793.00	\$1,602,985.06
Total Revenues Less Expenditures:	\$421,166.57	\$340,643.73	-\$148,817.00	\$29,065.00	-\$200,480.00	-\$349,672.06
Ending Fund Balance:	\$734,302.57	\$1,074,945.73	\$926,129.00	\$955,195.00	\$725,650.00	\$481,996.94

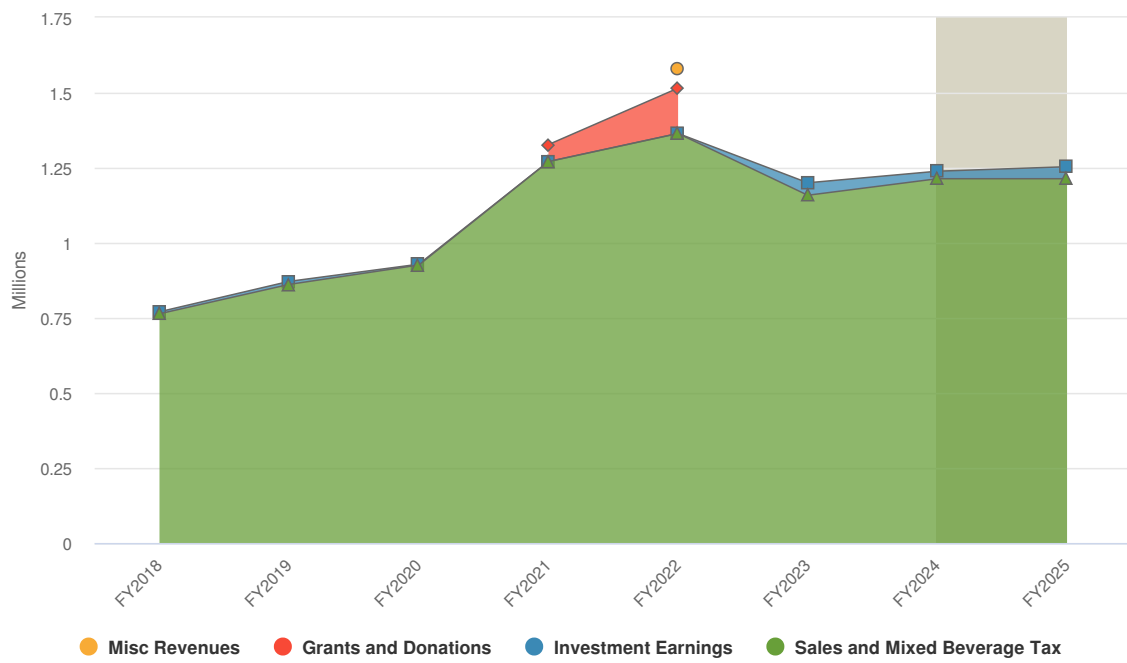


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



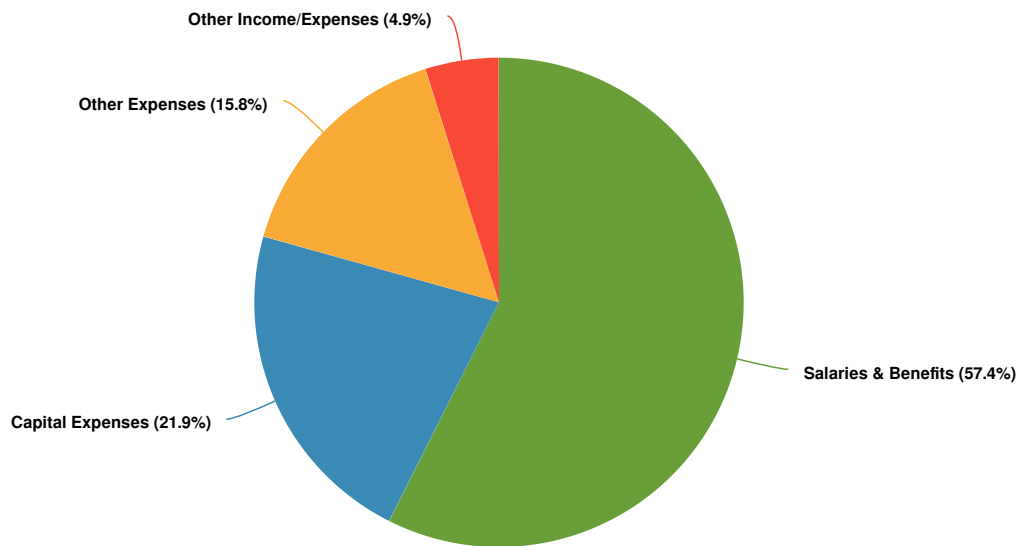
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Current Budget	FY2025 Requested	FY2024 Current Budget vs. FY2025 Requested (% Change)
Revenue Source							
Sales and Mixed Beverage Tax							
INCOME - SALES TAX	\$1,270,378.31	\$1,363,963.11	\$1,158,233.00	\$277,452.00	\$1,213,313.00	\$1,213,313.00	0%
Total Sales and Mixed Beverage Tax:	\$1,270,378.31	\$1,363,963.11	\$1,158,233.00	\$277,452.00	\$1,213,313.00	\$1,213,313.00	0%
Investment Earnings							
INCOME - INTEREST	\$35.88	\$73.93	\$41,514.00	\$14,656.00	\$25,000.00	\$40,000.00	60%
Total Investment Earnings:	\$35.88	\$73.93	\$41,514.00	\$14,656.00	\$25,000.00	\$40,000.00	60%
Misc Revenues							
INCOME - OTHER	\$0.00	\$64,320.74	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total Misc Revenues:	\$0.00	\$64,320.74	\$0.00	\$0.00	\$0.00	\$0.00	0%
Grants and Donations							
Grants and Donations							
ARPA FUNDS	\$56,651.00	\$151,109.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total Grants and Donations:	\$56,651.00	\$151,109.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total Grants and Donations:	\$56,651.00	\$151,109.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,327,065.19	\$1,579,466.78	\$1,199,747.00	\$292,108.00	\$1,238,313.00	\$1,253,313.00	1.2%

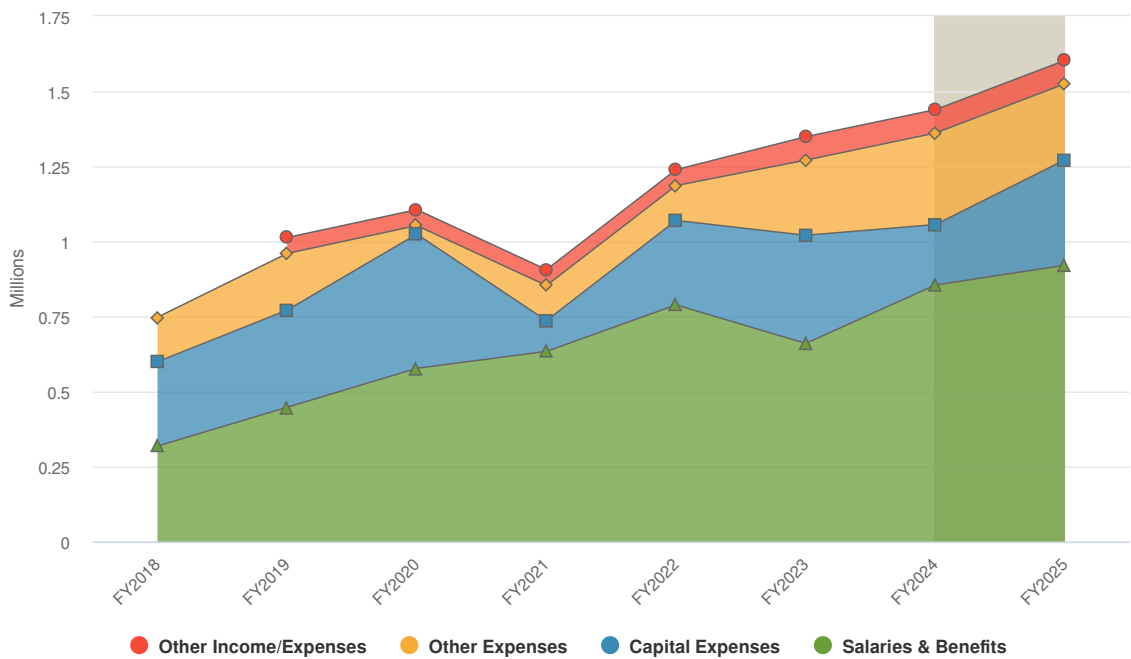


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



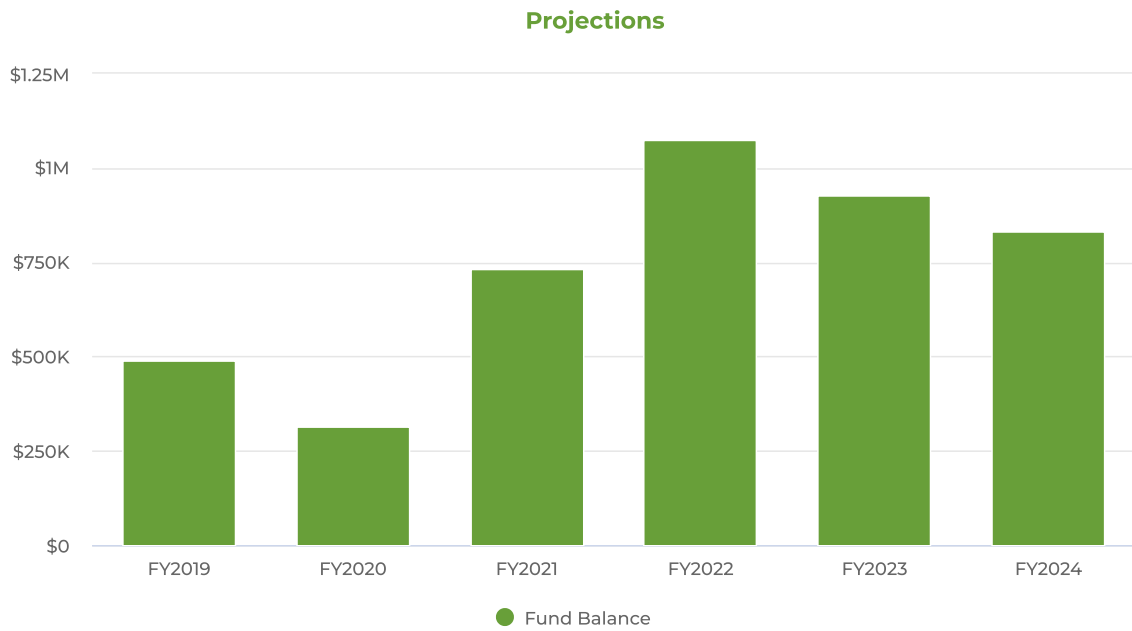
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Current Budget	FY2025 Requested	FY2024 Current Budget vs. FY2025 Requested (% Change)
Expense Objects							
Salaries & Benefits							
General Expenditures							
SALARIES	\$424,473.97	\$526,640.66	\$411,735.00	\$126,443.00	\$540,347.00	\$550,346.00	1.9%
SPECIAL ASSIGNMENT PAY K-9	\$4,203.37	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	0%
INCENTIVE PAY-BILING & SHIFT	\$1,647.92	\$1,211.99	\$846.00	\$327.00	\$600.00	\$0.00	-100%
CERTIFICATION PAY	\$2,639.36	\$3,564.21	\$3,104.00	\$992.00	\$600.00	\$1,500.00	150%
EDUCATION PAY	\$1,056.73	\$1,999.72	\$1,500.00	\$277.00	\$900.00	\$1,500.00	66.7%
OVERTIME	\$43,011.95	\$50,183.62	\$37,221.00	\$10,176.00	\$35,000.00	\$60,000.00	71.4%
7K HOURS	\$7,159.79	\$10,610.12	\$10,522.00	\$3,986.00	\$20,467.00	\$24,924.00	21.8%
HAZARDOUS DUTY PAY	\$3,242.19	\$3,433.79	\$845.00	\$203.00	\$1,560.00	\$2,160.00	38.5%
SOCIAL SECURITY	\$36,480.46	\$44,461.93	\$38,777.00	\$10,979.00	\$45,814.00	\$49,307.00	7.6%
HEALTH INSURANCE	\$63,080.17	\$77,778.10	\$76,087.00	\$28,478.00	\$94,893.00	\$111,700.00	17.7%
RETIREMENT	\$35,363.00	\$43,045.15	\$53,856.00	\$20,208.00	\$78,003.00	\$91,249.00	17%
WORKERS COMPENSATION	\$9,787.67	\$25,270.75	\$25,412.00	\$8,983.00	\$26,949.00	\$27,000.00	0.2%
UNEMPLOYMENT COMPENSATION	\$1,313.85	\$284.34	\$64.00	\$41.00	\$9,000.00	\$225.00	-97.5%
Total General Expenditures:	\$633,460.43	\$788,484.38	\$659,969.00	\$211,093.00	\$854,733.00	\$920,511.00	7.7%
Total Salaries & Benefits:	\$633,460.43	\$788,484.38	\$659,969.00	\$211,093.00	\$854,733.00	\$920,511.00	7.7%
Other Expenses							
General Expenditures							
AUDIT	\$8,200.00	\$8,200.00	\$6,940.00	\$3,930.00	\$10,000.00	\$4,000.00	-60%
SALES TAX COLLECTION SERVICES	\$4,887.00	\$77,920.00	\$23,729.00	\$12,001.00	\$66,000.00	\$20,000.00	-69.7%
UNIFORMS	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	0%
MAINTENANCE ON EQUIPMENT	\$103,817.07	\$29,993.64	\$218,467.00	\$2,803.00	\$228,880.00	\$228,880.00	0%
Total General Expenditures:	\$116,904.07	\$116,113.64	\$250,336.00	\$18,734.00	\$304,880.00	\$252,880.00	-17.1%
Total Other Expenses:	\$116,904.07	\$116,113.64	\$250,336.00	\$18,734.00	\$304,880.00	\$252,880.00	-17.1%
Capital Expenses							
General Expenditures							
CAPITAL EXPENDITURES	\$102,534.12	\$281,225.03	\$360,259.00	\$33,216.00	\$201,180.00	\$351,594.06	74.8%
Total General Expenditures:	\$102,534.12	\$281,225.03	\$360,259.00	\$33,216.00	\$201,180.00	\$351,594.06	74.8%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Current Budget	FY2025 Requested	FY2024 Current Budget vs. FY2025 Requested (% Change)
Total Capital Expenses:	\$102,534.12	\$281,225.03	\$360,259.00	\$33,216.00	\$201,180.00	\$351,594.06	74.8%
Other Income/Expenses							
General Expenditures							
TRANSFER TO GEN FUND	\$53,000.00	\$53,000.00	\$78,000.00	\$0.00	\$78,000.00	\$78,000.00	0%
Total General Expenditures:	\$53,000.00	\$53,000.00	\$78,000.00	\$0.00	\$78,000.00	\$78,000.00	0%
Total Other Income/Expenses:	\$53,000.00	\$53,000.00	\$78,000.00	\$0.00	\$78,000.00	\$78,000.00	0%
Total Expense Objects:	\$905,898.62	\$1,238,823.05	\$1,348,564.00	\$263,043.00	\$1,438,793.00	\$1,602,985.06	11.4%



Fund Balance



CAPITAL IMPROVEMENTS



WCCPD Capital Improvement Five (5) Year Plan FY23-24 to FY28-29

CAPITAL EXPENDITURE - ITEM	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	TOTAL COST
Operations Division Fleet (\$50,000 per Unit)	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$700,000
Operations Fleet Uplifting (\$25,000 per Unit)	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$350,000
Operations Fleet Graphics (\$2,000 per Unit)	\$18,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$38,000
Special Operations Fleet - Investigations (\$50,000 per Unit)		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Special Operations Fleet - Police-Code Enforcement (\$50,000 per Unit)					\$50,000	\$50,000	\$100,000
Special Operations Fleet Upfitting (\$1,800.00 per unit)		\$1,800	\$1,800	\$1,800	\$3,600	\$3,600	\$12,600
Special Operations Fleet - Citizens' Patrol (\$30,000.00 per unit)					\$30,000	\$30,000	\$60,000
Lidar Portable Radar (\$2,500 Per Unit)		\$2,500	\$2,500	\$2,500			\$7,500
Mobile Police Radio's (In-Car) P25 Compliant							
Portable Police Radio's P25 Compliant							
In-Car Radio Upgrades							
Communications Console Upgrades							
Installed In-Car Radios (\$3,900 per unit)	\$15,600	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$54,600
Vehicle Mobile Data Terminals (\$5,000 per Unit)	\$20,000	\$15,000	\$15,000	\$15,000	\$20,000	\$20,000	\$105,000
Laptop Stands and Charging Docks (\$2,100 per Unit)	\$8,400	\$6,300	\$6,300	\$6,300	\$8,400	\$8,400	\$44,100
Public Safety License Plate Reader (LPR) Cameras		\$91,350	\$42,000	\$42,000	\$42,000	\$42,000	\$259,350
Speed Trailers (\$11,442.03 per unit)		\$22,844.06					\$22,844.06
Citizens' Patrol Vehicle Graphics (\$2,000 per unit)					\$2,000	\$2,000	\$4,000
Extended K-9 Program (\$15,000 per Unit)	\$15,000						\$15,000
GRAND TOTALS	\$377,000	\$351,594.06	\$279,400	\$279,400	\$367,800	\$367,800	\$2,022,994.06

