



**AGENDA
CITY OF WINDCREST, TEXAS**

REGULAR CITY COUNCIL MEETING

May 14, 2018

**Department Head Reports
5:00 P.M.**

**Regular City Council Meeting
6:00 P.M.**

NOTICE IS HEREBY GIVEN THAT A REGULAR WINDCREST CITY COUNCIL MEETING WILL BE HELD AT WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS ON THE 14th DAY OF MAY 2018 STARTING AT 5:00 P.M. DURING THE MEETING THE FOLLOWING SUBJECTS WILL BE CONSIDERED AND THE COUNCIL MAY TAKE ACTION ON ANY OF THE LISTED SUBJECTS.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE EVENING OF MAY 14, 2018 AND TO RECONVENE THE MEETING ON THE FOLLOWING DAY, MAY 15, 2018 AT 9:00 A.M. AT THE WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS.

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

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

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

At all City Council, City Commission or City Board meetings, the agenda shall include a "citizens to be heard" item. It is suggested that Citizens wishing to speak during this item sign in on the sign up roster prior to the meeting. During "Citizens to be Heard", citizens may address the City Council on topics not on the agenda for no more than three (3) minutes. In addition to the foregoing, citizens shall also have the opportunity to address the City Council during consideration of posted agenda items for no more than six (6) minutes. Each citizen shall therefore have the opportunity to address the City Council for a total of nine (9) minutes. This does not include any responses from the body. The six (6) minutes time limit authorized herein may not be transferred to another speaker in whole or in part. The presiding Officer or his/her designee will assign a Time Keeper to each meeting. The Time Keeper will maintain strict compliance of the six (6) minute rule, stopping speakers who exceed the allotted time. As authorized by Section 551.042 of the Texas Government Code, a city official may make a statement of specific factual information in response to an inquiry made by a member of the public or a recitation of existing city policy. Any deliberation or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting. Any question posed by a Citizen, Council Member, Board Member or Commission Member for which an answer is not available at a meeting shall be answered by a member of the staff or Presiding Officer at the next regular meeting of the Body, if an answer is reasonably available and prudent. If the information is sensitive, staff will seek advice from the City Attorney.

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

I. Call to Order, Pledge of Allegiance, Invocation and Announcement

II. Monthly Department Reports Month Ending April 2018 For FY 2017 / 2018 (5:00 P.M.)

1. Fire Department – Jonathan Weidemann, Fire Chief will present the monthly Fire Department report for the month of April. The discussion will include Summary of Calls for the Month of April 2018 (FY 2017 / 2018) including the response times for the City, County and Annexed area. (Att. 1)
2. Police Department – Police Chief Al Ballew, will present the monthly Police Department including Code Enforcement and Animal Control reports for the month of April 2018. (FY 2017 / 2018). (Att. 2)
3. Public Works/Landscaping – Tom Garcia, Director of Public Works will present the monthly Public Works and Landscaping reports for the month of April 2018. (FY 2017 / 2018). (Att. 3)
4. City Secretary / Civic Center – Kelly Rodriguez, City Secretary / Asst. Court Administrator, will present the City Secretary and Civic Center report for the month of April 2018. (FY 2017 / 2018). (Att. 4)
5. Court – Rafael Castillo, Jr., City Manager / Court Administrator and Kelly Rodriguez, City Secretary / Asst. Court Administrator, will present the Municipal Court report for the month of April 2018 (FY 2017/2018). (Att. 5)

6. Building Service/Health – Rafael Castillo, Jr., City Manager and Kelly Rodriguez, City Secretary will present the Building Services, Health report for the month of April 2018. (FY 2017 / 2018). (Att. 6)
7. Post Office – Rafael Castillo, Jr., City Manager / Kelly Rodriguez, City Secretary and David Rodulfo, Records Clerk / Post Office Supervisor will present the Post Office report for the month of April 2018 (FY 2017/2018). (Att. 7)
8. WEDC – Mario Hernandez, WEDC Executive Director will update the City Council on WEDC projects. (Att. 8)
9. Public Affairs / PR / Marketing / Event Specialist – Rafael Castillo, Jr., City Manager will present an update on past and upcoming City projects and events.

III. Citizens to be Heard (6:00 P.M.)

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

IV. Unaudited Financials

**City Council may take action if deemed necessary*

City Council will be presented the unaudited Balance Sheet year to date comparisons for month ending April 30, 2018 (FY 2017-2018). The City Council will consider acceptance of the unaudited balance sheet year to date. (Att. 9)

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

City Council will review, discuss and may take action on Ordinance No. 2018-765(O), an ordinance repealing previous ethics codes and policies and adopting a new code of ethics and conduct for City officials and employees. (Att. 10) **Second Reading** CCM Joan Pedrotti requested

VI. Presentation

1. City Council will receive a presentation by Molly Keck, Integrated Pest Management Program Specialist, Board Certified Entomologist with Texas A&M AgriLife Extension Service, Bexar County regarding Mosquito Spraying. (Att. 11) *CCM Joan Pedrotti requested*
2. Mayor Reese will present Police Chief Al Ballew with a proclamation proclaiming May 16, 2018 as Windcrest Police Memorial Day and the week in which it falls in accordance with the designation of the United States Congress and the President of the United States as National Police Week. *City Manager Rafael Castillo, Jr., and Police Chief Al Ballew requested*
3. City Council will receive a presentation from ABIP, PC to present the results of the FY 2016/2017 City of Windcrest Audit. (Att. 12)
4. City Council will receive a presentation from Endura regarding an application for a Specific Use Permit for QuikTrip, on the Eisenhower Pointe – 110 Acre Project, Tract 2, 35.31 AC, Non-CC Uses. (Att. 13)
5. City Council will receive a presentation from the City Engineer regarding the possible street projects to be considered 2018 bond election. (Att. 14) *Mayor Dan Reese requested*

VII. Resolutions

1. City Council will review, discuss and may take action on Resolution No. 2018-651(R), a resolution approving a proposal and agreement to provide bond counsel services from McCall, Parkhurst & Horton LLP for a proposed street improvement bond election and authorizing the city manager to execute said agreement. (Att. 15)
2. City Council will review, discuss and may take action on Resolution No. 2018-652(R), a resolution approving a proposal and agreement to provide financial advisory services for a proposed street improvement bond election and authorizing the city manager to execute said agreement. (Att. 16)
3. City Council will review, discuss and may take action on Resolution No. 2018-653(R), a resolution approving a proposal and agreement to provide engineering services for a proposed street improvement bond election and authorizing the city manager to execute said agreement. (Att. 17)

4. City Council will review, discuss and may take action on Resolution No. 2018-661(R), resolution expressing official intent to reimburse with tax-exempt obligation proceeds costs incurred to construct and improve streets, sidewalks and related drainage improvements and acquire equipment for the fire department. (Att. 18)
5. City Council will review, discuss and may take action on Resolution No. 2018-662(R), a resolution appointing committee members for the 2018 Street CIP Bonds Project (Att. 19)
6. City Council will review, discuss and may take action on Resolution No. 2018-663(R), a resolution canvassing the returns and declaring the results of an election to consider repeal of the creation of the Windcrest Volunteer Fire Department Bugle Crew and cancellation of the fire protection agreement between the Windcrest Volunteer Fire Department and the Windcrest Volunteer Fire Department Bugle Crew. (Att. 20)
7. City Council will review, discuss and may take action on Resolution No. 2018-664(R), a resolution accepting the bid of Consolidated Installation Support, LLC, for construction work on the Takas Park lavatory building and concession stand. (Att. 21)

VIII. Discuss & Act

1. City Council will review, discuss and may take action to accept the results of the FY 2016/2017 City of Windcrest Audit.
2. City Council will review, discuss and may take action on a bond for fire equipment in amount not to exceed \$ 1,850,000. To be on November Election Ballot. *CCM Jim Shelton and CCM Gerd Jacobi requested*
3. City Council will review, discuss and may take action on the volunteer application for individuals that want to be on a board or commission or any other area to volunteer for an activity of the city. (Att. 22) *CCM Gerd Jacobi and CCM James McFall requested*
4. City Council will receive an update by CCM Jim Shelton and CCM James McFall concerning Scholarships to be provided to Roosevelt Senior Students. *CCM Jim Shelton requested*
5. City Council will discuss the Ethics Policy. *CCM Joan Pedrotti requested*
6. City Council will discuss the Mosquito spraying schedule. (Att. 23) *CCM Joan Pedrotti requested*

7. City Council will discuss political flyer paid for by "Uniting Windcrest" PAC. Title and headlines were "Vote Against Proposition 1 and declaring Councilmembers Jacobi, McFall and Shelton "vindicated". *Mayor Dan Reese requested*
8. City Council will review, discuss and may take action on developing an agreement between the City of Windcrest and the Windcrest Volunteer Fire Association. *Mayor Dan Reese requested*
9. City Council will discuss the Flyer put out by the Windcrest Fire Association. com. Reference Prop. 1. *CCM Gerd Jacobi and CCM James McFall requested*
10. City Council will review, discuss and may take action on the purchase of an Animal Control Van. Cost not to exceed \$45000.00 - 65000.00 and to do a budget amendment for the purchase. *CCM Gerd Jacobi and CCM James McFall requested*

IX. Executive Session

1. The City Council will convene into a closed session to deliberate the evaluation and duties of the Fire Department personnel, including the Fire Chief, as authorized by Section 551.074 of the Texas Government Code. *City Manager Rafael Castillo, Jr. requested*
2. The City Council will convene into a closed session to deliberate the deployment, or specific occasions for implementation, of security personnel or devices as authorized by Section 551.076 of the Texas Government Code. *City Manager Rafael Castillo, Jr. requested*

X. Open Session

City Council may discuss and take action on any matter addressed in the preceding closed session.

XI. General Announcements & Future Agenda Items Requested

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

XII. Adjournment

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

matters, exclusion of witness, security devices, and economic development matters.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two hours prior to the meeting on May 14, 2018.

By:  , City Secretary

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

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the City Hall bulletin board on the ____ May, 2018.

____ Title: _____

**CITY OF WINDCREST
FIRE DEPARTMENT REPORT**

May 4, 2018

RUN REPORT FOR APRIL:

81 TOTAL CALLS:

- 1 MOTOR VEHICLE COLLISIONS
- 3 ALARM ACTIVATIONS – FIRE
- 1 STRUCTURE FIRE INTERIOR W/O EXTENSION
- 1 SMOKE IN THE AREA
- 1 GOOD INTENT
- 5 LIFT ASSIST
- 58 MEDICAL
- 1 FUEL LEAK
- 5 MUTUAL AID – ALARM – FIRE – GARDENDALE
- 2 MUTUAL AID – MEDICAL – GARDENDALE
- 1 MUTUAL AID – ARCING ELECTRICAL – GARDENDALE
- 1 MUTUAL AID – ODOR OF SMOKE - GARDENDALE
- 1 MUTUAL AID – STRUCTURE FIRE - CONVERSE

AVERAGE RESPONSE TIME (WITHIN CITY LIMITS) – **5:26 MINUTES**

FIRE MARSHALS' REPORT:

Annual Fire Inspections: 11

Re-Inspections: 41

C of O Inspections: 0

Plans Review: 02

Fire Code Issues and Questions: 09

Home Fire Inspections: 0

System Test & Inspections: 0

Complaints: 03

Fire Investigation: 01

Total Inspections: 67

**CITY OF WINDCREST
FIRE DEPARTMENT REPORT**

CONSULTANT:

The consultant with FTC Services that was retained to evaluate the department in preparation for the ISO evaluation/rating is currently working on his final report. His final report and bill have been submitted to the City Manager for review.

APPARATUS UPDATE:

E145 – IN SERVICE

E145B - IN SERVICE (Repairs are being scheduled to address Air Leak.)

S145 – IN SERVICE

B145 – IN SERVICE

R145 – IN SERVICE

PERSONAL PROTECTIVE EQUIPMENT:

Advanced Cleaning and Inspection of all PPE has been completed. Gear that failed inspection or that was out of date has been removed from service and replaced.

TEXAS COMMISSION ON FIRE PROTECTION INSPECTION:

The remaining violation with the Texas Commission on Fire Protection involves the cascade and compressor to fill the Scott 5.5 Air Cylinders to Capacity. We are currently awaiting quotes from HEAT, Mako and Bauer companies to insure that we get the right equipment before bringing it to council to request capital funds. TCFP is allowing us additional time to get these repairs/additions completed.

The Cascade System is currently Out of Service while the Air Cylinders are being Hydrostatically Tested. We have an agreement with Bexar County ESD #10 in the event that our SCBA Cylinders need filling.

Respectfully submitted,

Jonathan Weidemann

Windcrest Police Department Monthly Report

April 2018

**A. O. “Al” Ballew
Chief of Police**



BCSO AREA DISTRICT CRIME COMPARISONS SURROUNDING THE CITY OF WINDCREST - SUMMARY

BCSO	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Arson	0	0	0	1									1
Assault	14	12	7	10									43
Aggravated Assault	4	1	1	4									10
Assault Family Violence	8	6	7	8									29
Burg Building	4	0	1	2									7
Burg Habitation	4	5	3	7									19
Burg Vehicle	4	7	7	7									25
Deadly Conduct	4	2	3	2									11
Homicide	0	0	0	0									0
Indecency W/Child	2	1	1	0									4
Injury to Child	0	1	0	1									2
Robbery Business	0	0	0	0									0
Robbery Individual	0	0	3	0									3
Sexual Assault	2	1	0	2									5
Theft	20	17	24	16									77
Theft Motor Vehicle	6	4	7	4									21
WINDCREST	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Arson	0	0	0	0									0
Assault	5	2	3	7									17
Aggravated Assault	0	0	1	0									1
Assault Family Violence	0	0	0	0									0
Burg Building	0	1	0	0									1
Burg Habitation	0	4	0	2									6
Burg Vehicle	7	5	6	4									22
Deadly Conduct	0	0	0	0									0
Homicide	0	0	0	0									0
Indecency W/Child	0	0	0	0									0
Injury to Child	0	0	0	0									0
Robbery Business	1	0	1	1									3
Robbery Individual	0	0	1	2									3
Sexual Assault	0	0	0	0									0
Theft	5	15	17	19									56
Theft Motor Vehicle	2	1	1	0									4

Operations Division



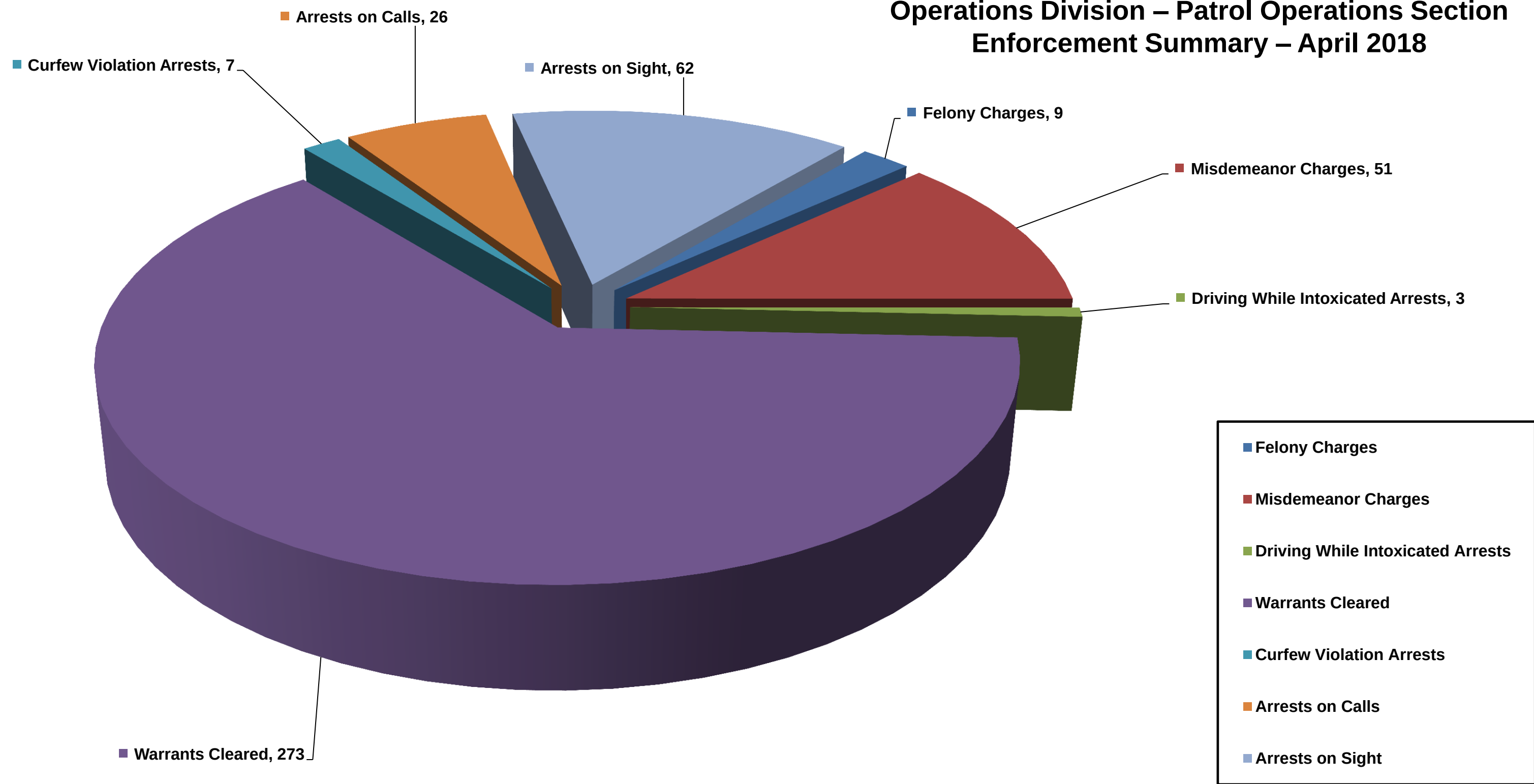
**OPERATIONS DIVISION
PATROL OPERATIONS SECTION SUMMARY**



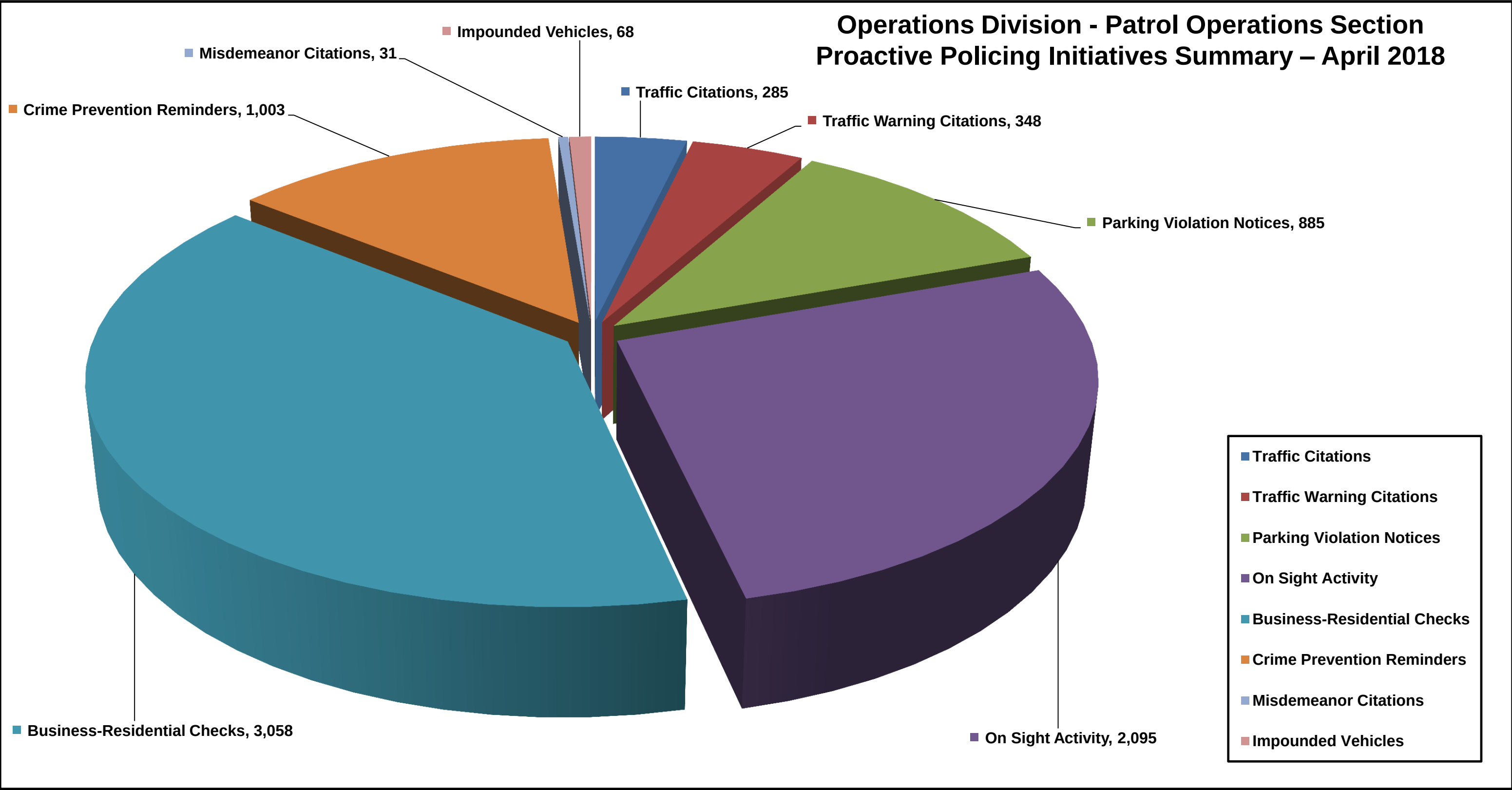
PROACTIVE POLICE ACTIVITIES	7,773	YEAR TO DATE TOTAL	32,849
CALLS FOR SERVICE	1,264	YEAR TO DATE TOTAL	4,866
COVER CALLS (CALLS REQUIRING 2 OR MORE OFFICERS)	277	YEAR TO DATE TOTAL	915
FELONY CHARGES	9	YEAR TO DATE TOTAL	69
MISDEMEANOR CHARGES	51	YEAR TO DATE TOTAL	353
DWI ARRESTS	3	YEAR TO DATE TOTAL	11
WARRANTS CLEARED	273	YEAR TO DATE TOTAL	1,171
MUNICIPAL COURT CITATIONS	316	YEAR TO DATE TOTAL	1,712
WARNING CITATIONS	348	YEAR TO DATE TOTAL	1,558
ROLL CALL BRIEFINGS, ESCORTS & DEPARTMENT TOURS	94	YEAR TO DATE TOTAL	305

OPERATIONS DIVISION
PATROL OPERATIONS SECTION
ENFORCEMENT SUMMARY

Operations Division – Patrol Operations Section
Enforcement Summary – April 2018



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



**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
K-9 UNIT SUMMARY**

OFFICER LINDSEY & FRISCO

CATEGORY	MONTHLY	TOTAL YTD
TRAINING HOURS	16	64
WINDCREST POLICE DEPARTMENT CALLOUTS	0	1
OUTSIDE AGENCY CALLOUTS	0	2
VEHICLES-BUILDINGS SEARCHED-TRACKING	6	37
ARRESTS	1	20
CITATIONS	68	312
PRESENTATIONS – DEMONSTRATIONS	0	0



**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
K-9 UNIT SUMMARY**

OFFICER ESPINOZA & MARSHALL

CATEGORY	MONTHLY	TOTAL YTD
TRAINING HOURS	16	64
WINDCREST POLICE DEPARTMENT CALLOUTS	0	0
OUTSIDE AGENCY CALLOUTS	1	1
VEHICLES-BUILDINGS SEARCHED-TRACKING	13	64
ARRESTS	7	44
CITATIONS	37	171
PRESENTATIONS – DEMONSTRATIONS	0	0



OPERATIONS DIVISION
PATROL OPERATIONS SECTION
ALAMO AREA METRO SWAT SUMMARY



CATEGORY	MONTHLY TOTAL	TOTAL HOURS	YTD HOURS
TRAINING		40	82
ALERTS AND CALL OUTS	0	0	6
MEETINGS-PRESENTATIONS-DEMONSTRATIONS	0	0	0

**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
ALAMO AREA METRO CRISIS NEGOTIATORS SUMMARY**



CATEGORY	MONTHLY TOTAL	TOTAL HOURS	YTD HOURS
TRAINING		16	58
ALERTS AND CALL OUTS	0	0	6
MEETINGS-PRESENTATIONS-DEMONSTRATIONS	0	0	0

**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
WARRANT UNIT SUMMARY**



WARRANTS CLEARED	185	YEAR TO DATE TOTAL	812
PERSONS ARRESTED	19	YEAR TO DATE TOTAL	58
PERSONS CONTACTED AND CLEARED	37	YEAR TO DATE TOTAL	297
OFFICER CONTACTS	112	YEAR TO DATE TOTAL	626
PERSONS JAILED	0	YEAR TO DATE TOTAL	1
DAYS JAILED – GUADALUPE COUNTY	0	YEAR TO DATE TOTAL	9
WARRANTS CLEARED – DEPARTMENTAL TOTAL	273	YEAR TO DATE TOTAL	1,171

**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
SCHOOL SAFETY AND RESOURCE SUMMARY**



CATEGORY	MONTHLY TOTAL	HOURS	HOURS YTD
SCHOOL SAFETY PATROL		40	158
ORGANIZATION AND PREP		0	0
EVENTS	1	2	4
PRESENTATIONS	0	0	0

**TO PROTECT
& EDUCATE:**
The School Resource Officer and the
Prevention of Violence in Schools



**OPERATIONS DIVISION
PATROL OPERATIONS SECTION
CITIZENS' PATROL SUMMARY**



CATEGORY	MONTHLY TOTAL AMOUNT	TOTAL HOURS	YTD HOURS
PATROL		88	335
ORGANIZATION AND PREP		2	8
EVENTS	1	6	6
TRAINING AND MEETINGS	2	4	16

**DEPARTMENTAL TRAINING
SUMMARY**



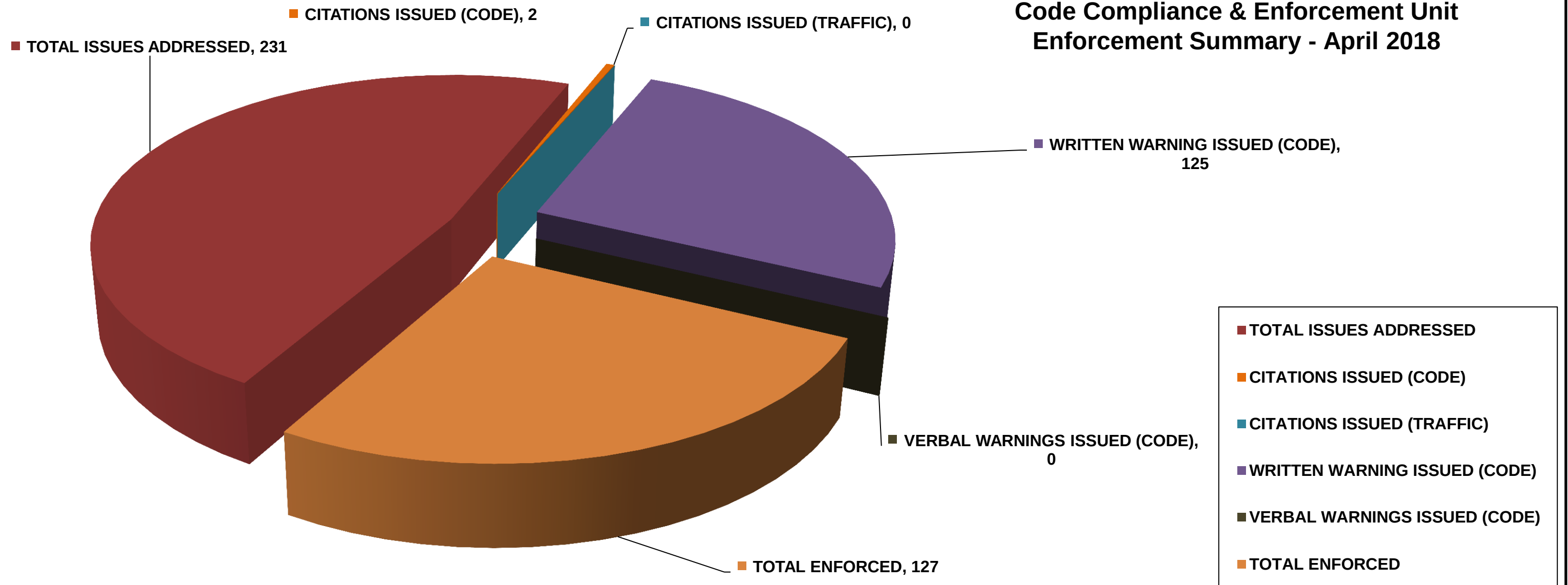
CATEGORY	MONTHLY TOTAL	TOTAL HOURS	YTD HOURS
TRAINING HOURS		142	361
PERSONNEL TRAINED	16		

- TRAINING TOPICS:**
- HUMAN TRAFFICKING**
 - TEXAS STATE & FEDERAL LAW UPDATES**
 - INTERMEDIATE CRIME SCENE SEARCH**
 - PROACTIVE LEADERSHIP**
 - CANINE ENCOUNTERS**
 - CJIS SECURITY AWARENESS**
 - SURVIVAL TACTICS**
 - INTERACTING WITH DEAF/HARD OF HEARING DRIVERS**
 - LESS THAN LETHAL IMPACT MUNITIONS**
 - DE-ESCALATION TECHNIQUES**

OPERATIONS DIVISION
PATROL OPERATIONS SECTION
CODE COMPLIANCE AND ENFORCEMENT UNIT
ENFORCEMENT SUMMARY



Operations Division - Patrol Operations Section
Code Compliance & Enforcement Unit
Enforcement Summary - April 2018



WINDCREST POLICE DEPARTMENT CODE COMPLIANCE AND ENFORCEMENT UNIT - MONTHLY REPORT														
CATEGORY	ITEM	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
CITY OF WINDCREST CODE VIOLATIONS	ANIMAL ORDINANCE	0	0	0	0									0
	PARKING	5	3	6	5									19
	JUNK VEHICLE	32	35	31	32									130
	STREET USED FOR STORAGE (VEHICLE)	2	2	3	6									13
	RV-BOAT-TRAILER ON DRIVEWAY/STREET	16	13	24	10									63
	VEHICLES ON GRASS	2	3	4	2									11
	OVERGROWN GRASS-WEEDS-VEGETATION (FRONT)	0	1	6	20									27
	OVERGROWN GRASS-WEEDS-VEGETATION (ALLEY)	2	2	2	27									33
	VACATED PROPERTY	1	0	2	2									5
	LITTERING	0	0	0	0									0
	HEALTH AND SANITATION	1	4	3	2									10
	OVERHANGING TREE LIMBS (STREET-ALLEY)	19	15	23	18									75
	NO ALARM PERMIT (RESIDENTIAL/COMMERCIAL)	4	3	3	5									15
	NO BUILDING PERMIT (RESIDENTIAL/COMMERCIAL)	0	0	0	0									0
	SWIMMING POOLS (STAGNANT)	2	4	4	3									13
	SWIMMING POOLS (UNSECURED)	0	0	0	0									0
	SOLID WASTE-REFUSE COLLECTION (REFUSE TO PAY)	0	0	0	0									0
	UNSIGHTLY-UNSANITARY CONDITION	17	12	24	10									63
	OBSTRUCTIONS INTERSECTION (VISION CLEARANCE)	0	0	0	0									0
	GARAGE-ESTATE SALES (NO PERMIT)	0	0	0	0									0
	GRAFFITI AND TOOLS	0	0	0	0									0
	NOISE NUISANCE	0	0	0	0									0
	DRAINAGE-CULVERTS (USE VIOLATION)	0	0	0	0									0
	SIGN ORDINANCE (VIOLATION)	2	0	0	0									2
	BUSINESS SIGN MAINTENANCE	0	0	0	0									0
	PROPERTY MAINTENANCE CODE (VIOLATIONS)	2	1	2	3									8
	REFUSE STORAGE AREAS (SCREENING VIOLATIONS)	0	0	0	0									0
	BUSINESS CHECKS	20	26	28	35									109
	CITY PARK (VIOLATIONS)	0	0	0	0									0
	CURFEW-YOUTH (VIOLATIONS)	0	0	3	0									3
	SOLICITORS (VIOLATIONS)	4	2	3	5									14
	SIGNS (BANDIT)	55	69	50	47									221
	TOTAL ISSUES ADDRESSED	186	195	221	231									833
ENFORCEMENT	CITATIONS ISSUED (CODE)	2	2	3	2									9
	CITATIONS ISSUED (TRAFFIC)	0	0	0	0									0
	WRITTEN NOTICES ISSUED (CODE)	105	98	114	125									442
	VERBAL NOTICES ISSUED (CODE)	0	0	0	0									0
	TOTAL ENFORCED	107	100	117	127									451

OPERATIONS DIVISION VEHICLE FLEET SUMMARY

2018																			MONTHLY TOTAL
	175	222	223	301	302	303	304	305	401	403	503	501	502	504	173	174	CP 801	CP 802	
BEGINNING MILEAGE	570	84491	79516	79766	81202	61583	52257	44247	60125	50600	9680	32407	34007	27516	8563	6039	86928	102366	
JANUARY	518	500	3,894	1,372	1,650	815	SHOP	1,013	2,777	492	756	958	899	1,870	277	613	200	277	18,881
FEBRUARY	348	4	2,250	2,121	484	63	1,7 03	1,236	2,619	362	527	1,116	1,923	1,744	1,152	524	253	178	18,083
MARCH	5	SHOP	2,366	855	778	1,155	1,137	431	2,644	446	797	1,199	1,241	2,154	898	1,077	327	124	18,771
APRIL	639	0	1,890	1,586	479	990	1,153	595	1,191	562	643	1,175	1,077	2,084	775	717	335	264	16,155
MAY																			
JUNE																			
JULY																			
AUGUST																			
SEPTEMBER																			
OCTOBER																			
NOVEMBER																			
DECEMBER																			
TOTAL MILES YEAR TO DATE	1,510	504	10,400	5,934	3,391	3,023	3,993	3,275	9,231	1,862	2,723	4,448	4,241	7,852	3,102	3,821	1,115	843	70,378
TOTAL MILEAGE	2,080	84,995	89,916	85,700	84,593	64,606	56,250	47,522	69,356	52,462	12,403	36,855	38,248	35,638	11,665	9,860	88,043	103,209	
YEAR	2017	2012	2012	2013	2013	2013	2013	2013	2014	2014	2015	2015	2015	2015	2017	2017	2008	2008	
MAKE	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	CHEVROLET	FORD	FORD	
MODEL	CAPRICE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	SILVERADO	TAHOE	TAHOE	TAHOE	TAHOE	TAHOE	CROWN VICTORIA	CROWN VICTORIA	
FLEET ASSIGNMENT	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	WARRANTS	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	PATROL OPERATIONS	OPERATIONS COMMAND	OPERATIONS COMMAND	CITIZENS PATROL	CITIZENS PATROL	

Special Operations Division

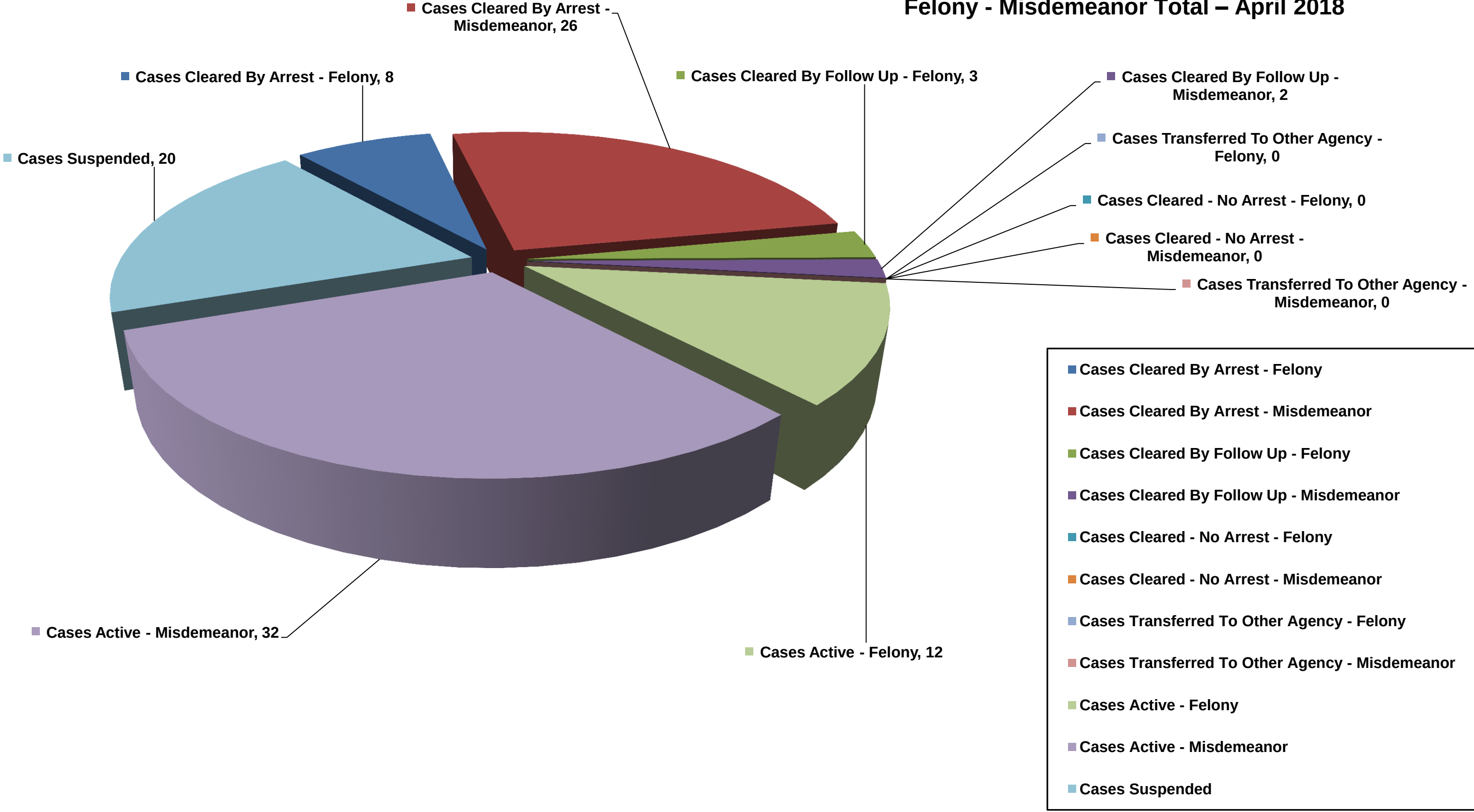


SPECIAL OPERATIONS DIVISION
CRIMINAL INVESTIGATIONS SECTION
CASE DISPOSITION SUMMARY



CATEGORY	MONTHLY	YEAR TO DATE
CLEARED BY ARREST (FELONY)	8	57
CLEARED BY ARREST (MISDEMEANOR)	26	129
SUSPENDED	20	88
CLEARED BY FOLLOW UP INVESTIGATION (FELONY)	3	16
CLEARED BY FOLLOW UP INVESTIGATION (MISDEMEANOR)	2	22
CLEARED NO ARREST (FELONY)	0	0
CLEARED NO ARREST (MISDEMEANOR)	0	0
TRANSFERRED TO OTHER AGENCY (FELONY)	0	0
TRANSFERRED TO OTHER AGENCY (MISDEMEANOR)	0	2
ACTIVE (FELONY)	12	36
ACTIVE (MISDEMEANOR)	32	80
TOTAL CASES INVESTIGATED	98	392
INVESTIGATORS ASSIGNED	3	

Special Operations Division
Criminal Investigations Section Case Disposition Summary
Felony - Misdemeanor Total – April 2018



SPECIAL OPERATIONS DIVISION
CRIMINAL INVESTIGATIONS SECTION
CASE FILING AND EVIDENCE PROCESSING SUMMARY



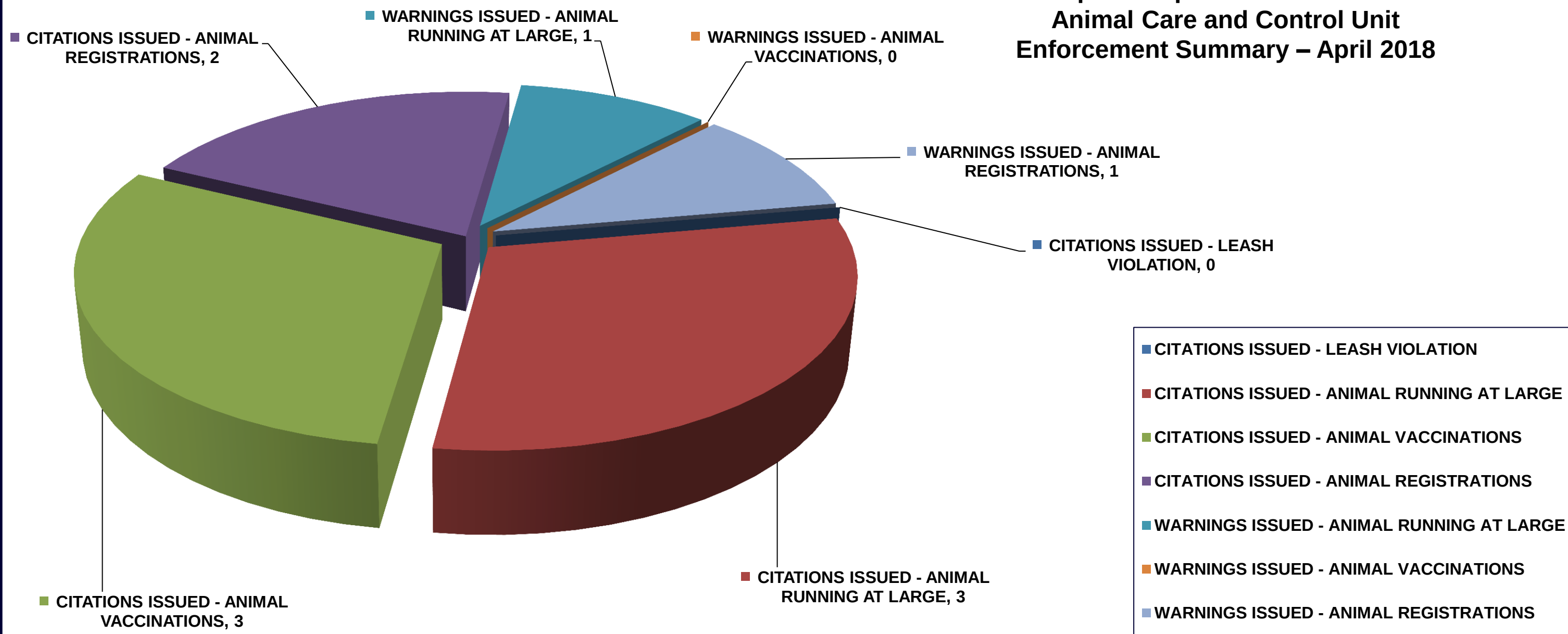
CATEGORY	MONTHLY	YEAR TO DATE
CASES FILED – DISTRICT ATTORNEY (FELONY)	12	56
CASES FILED – DISTRICT ATTORNEY (MISDEMEANOR)	16	89
EVIDENCE SUBMITTED TO BEXAR COUNTY MEDICAL EXAMINER	9	39
EVIDENCE SUBMITTED TO TEXAS DPS CRIME LAB (AUSTIN)	2	13



**SPECIAL OPERATIONS DIVISION
ANIMAL CARE & CONTROL UNIT
ENFORCEMENT SUMMARY**



**Special Operations Division
Animal Care and Control Unit
Enforcement Summary – April 2018**

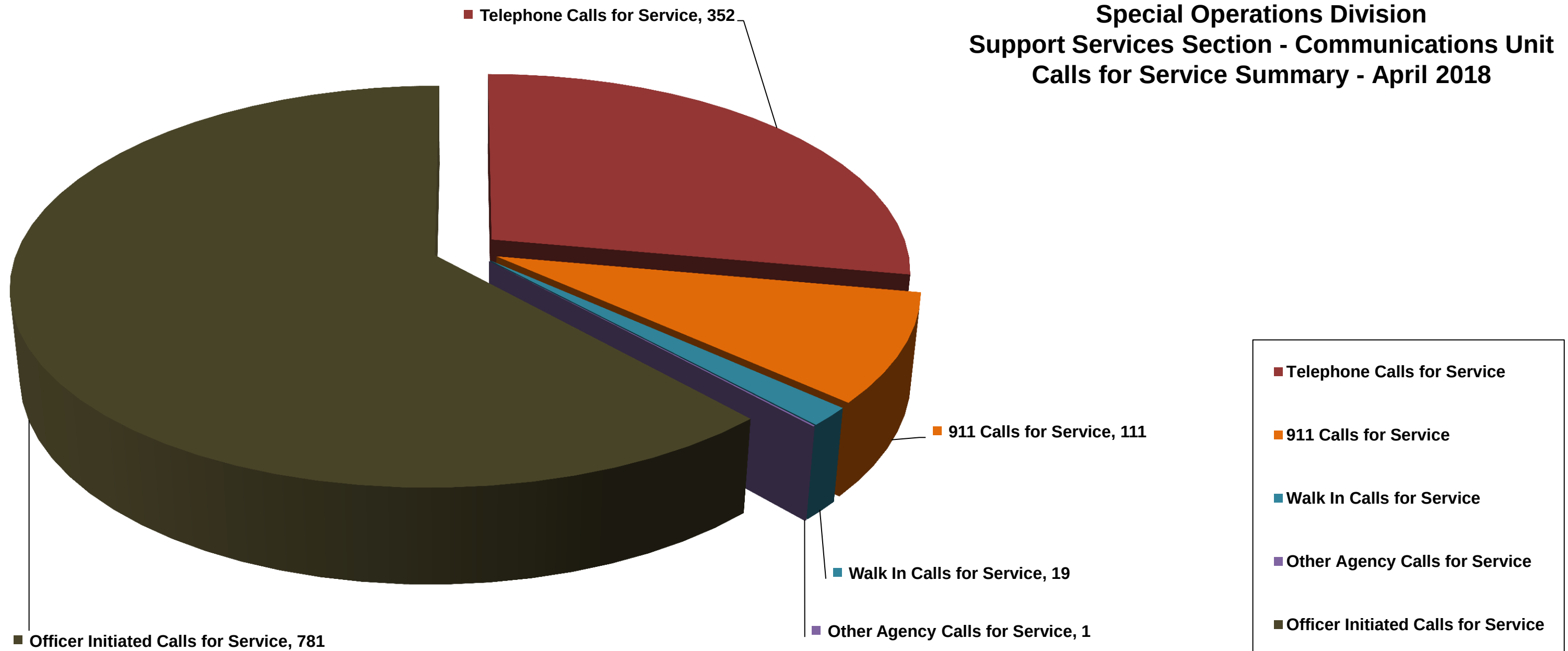


WINDCREST POLICE DEPARTMENT ANIMAL CARE AND CONTROL UNIT - MONTHLY REPORT														
CATEGORY	ITEM	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
CALLS	CALLS FOR SERVICE (DISPATCHED)	45	36	48	52									211
	CALLS FOR SERVICE (AFTER HOURS)	4	3	5	6									18
	CALLS FOR SERVICE (DIRECT)	4	3	4	7									18
	ON SIGHT ACTIVITY	0	4	5	4									13
	TOTAL CALLS	45	43	52	59									199
DOGS - CATS PROCESSED	DOGS RECOVERED	9	6	14	8									37
	DOGS REGISTERED	61	34	22	21									138
	DOGS QUARANTINED	0	0	1	0									1
	DOGS IMPOUNDED	7	6	5	7									25
	DOGS ADOPTED	8	6	4	1									20
	DOGS FOSTERED	2	2	0	0									4
	DOGS EUTHANIZED (INJURY AND/OR ILLNESS)	1	0	1	1									3
	DOGS REMAINING AT IMPOUND FACILITY	3	2	2	3									10
	DOGS RETURNED TO OWNER (DIRECT)	16	4	7	3									30
	DOGS RETURNED TO OWNER (IMPOUND FACILITY)	2	1	2	0									8
	DOGS RUNNING AT LARGE (NO CATCH)	13	2	4	4									23
	DOGS RECOVERED (WITH TAGS)	9	0	3	1									16
	DOGS RECOVERED (WITH MICROCHIP)	6	1	5	1									13
	CATS REGISTERED (DOMESTIC)	7	5	6	2									20
	CATS STERILIZED (FERAL)	0	2	0	5									7
DECEASED ANIMALS DISPOSED	CATS (ILLNESS OR UNKNOWN)	1	2	3	2									8
	DOGS (ILLNESS OR UNKNOWN)	2	0	0	1									3
	DOGS (CRUELTY)	0	0	0	0									0
	CATS (CRUELTY)	0	0	0	0									0
	WILD ANIMALS (CRUELTY)	0	0	0	0									0
	WILD ANIMALS - FOWL (UNKNOWN)	0	0	0	0									0
	WILD ANIMALS - OTHER (UNKNOWN)	6	5	6	11									28
ENFORCEMENT	CITATIONS ISSUED - LEASH VIOLATION	0	0	0	0									0
	CITATIONS ISSUED - ANIMAL RUNNING AT LARGE	32	10	10	3									55
	CITATIONS ISSUED - ANIMAL VACCINATIONS	6	8	4	3									21
	CITATIONS ISSUED - ANIMAL REGISTRATIONS	9	8	6	2									26
	WARNINGS ISSUED - ANIMAL RUNNING AT LARGE	0	0	0	1									1
	WARNINGS ISSUED - ANIMAL VACCINATIONS	0	0	0	0									0
	WARNINGS ISSUED - ANIMAL REGISTRATIONS	0	1	2	1									4
BUDGETARY	COSTS - IMPOUND/SHELTER	\$ 2,115.00	\$ -	\$ 915.00	\$ 860.00									\$ 3,890.00
	COSTS - VETERINARY/CARE	\$ 1,786.50	\$ -	\$ 1,058.07	\$ 894.40									\$ 3,738.97
	TOTAL COSTS	\$ 3,901.50	\$ -	\$ 1,973.07	\$ 1,754.40									\$ 7,628.97

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



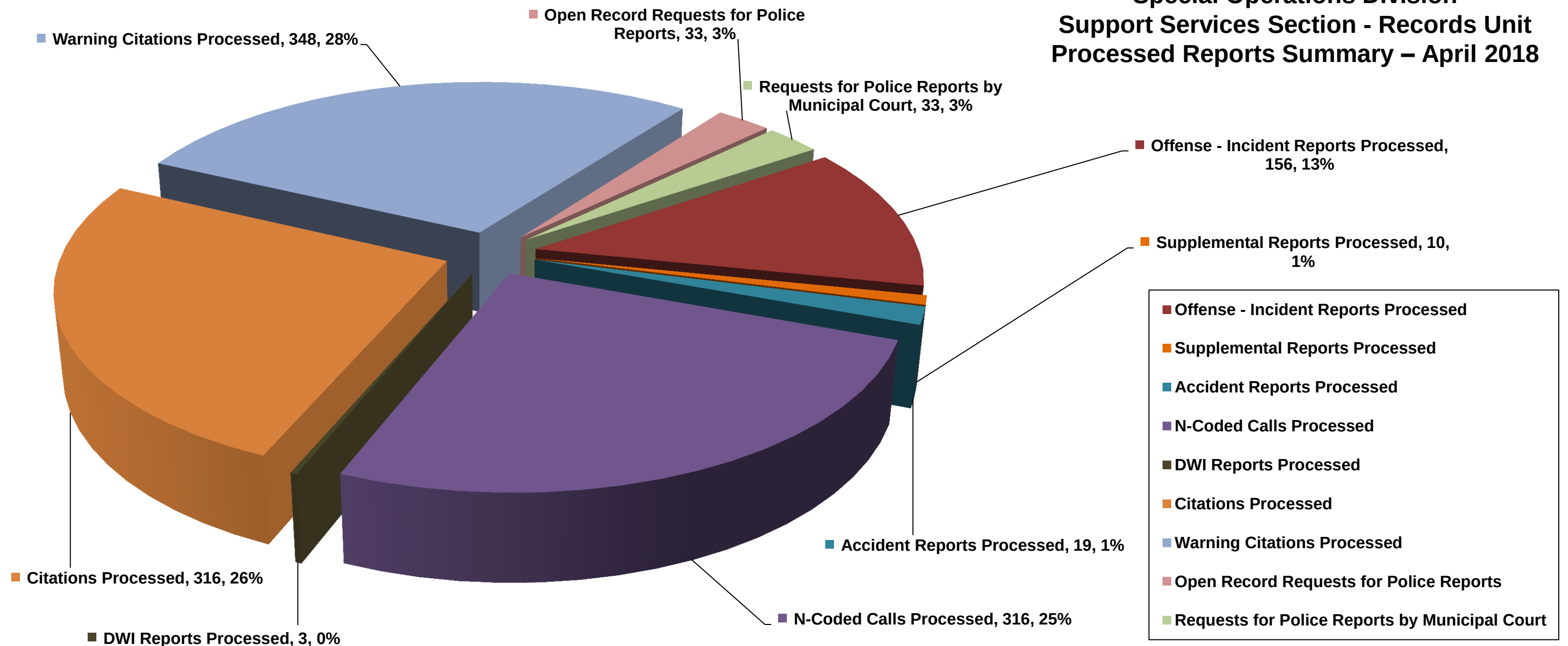
**Special Operations Division
Support Services Section - Communications Unit
Calls for Service Summary - April 2018**



SPECIAL OPERATIONS DIVISION SUPPORT SERVICES SECTION RECORDS UNIT PROCESSED REPORTS SUMMARY



Special Operations Division Support Services Section - Records Unit Processed Reports Summary – April 2018



SPECIAL OPERATIONS DIVISION VEHICLE FLEET SUMMARY

2018	601	404	171	172	P25	MONTHLY TOTAL
JANUARY	1,070	2,988	1,826	800	569	7,253
FEBRUARY	843	3,002	2,208	573	386	7,012
MARCH	SHOP	3,020	1,613	707	499	5,839
APRIL	1,735	3,870	1,659	821	536	8,621
MAY						
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
TOTAL MILES YEAR TO DATE	3,648	12,880	7,306	2,901	1,990	28,725
TOTAL MILEAGE	83,683	57,902	25,158	9,432	92,976	
YEAR	2006	2015	2017	2017	2007	
MAKE	FORD	CHEVROLET	CHEVROLET	CHEVROLET	FORD	
MODEL	TAURUS	TAHOE	TAHOE	CAPRICE	F150	
FLEET ASSIGNMENT	SUPPORT SERVICES	SPECIAL OPERATIONS	CRIMINAL INVESTIGATIONS	CRIMINAL INVESTIGATIONS	ANIMAL CONTROL	

Office of Emergency Management



CITY OF WINDCREST OFFICE OF EMERGENCY MANAGEMENT

WINDCREST RESIDENTS ENCOURAGED TO REGISTER FOR THE REGIONAL EMERGENCY ALERT NETWORK (REAN)

In an effort to improve communication during emergency situations, the City of Windcrest Office of Emergency Management is encouraging residents to register for the Regional Emergency Alert Network (REAN) system. REAN is a mass emergency notification service which allows Windcrest public safety personnel to contact you in the event of an emergency. REAN is analogous to SA Alert in San Antonio and Bexar County and by subscribing to the REAN system; you are placing your contact information into a Regional Emergency Notification system that encompasses the Bexar County area. The REAN system is a supplemental system and not a replacement for existing public safety warning and information systems such as television and radio. No one can fully guarantee that you will receive a notification every time due to the unforeseen circumstances of large-scale emergencies that are either natural or unnaturally occurring within this community. Please keep yourself informed during emergencies by monitoring local radio and television stations.

Traditional systems similar to this were previously limited strictly to land-line phones. Bexar County has improved the system and now registers multiple means of communication so that mobile contact information is included in the 911 database. Windcrest citizens must be registered in the REAN system to receive emergency notifications. During the registration process users are able to register to receive emergency notifications via phone call, text messaging, and/or email, based on addresses that they specify (home, work, school, parent's house, etc.). Emergency alerts will be disseminated during the duration of an emergency and will cease to broadcast when public safety officials deem the imminent threat has passed or activation settings expire. The City of Windcrest Office of Emergency Management encourages residents to also stay informed during emergencies by monitoring local radio and television stations. Other means of communication that Windcrest public safety officials may use during an emergency also include: Notifications made door-to-door or by public broadcast equipment with information or instruction and the City's website provides information to the media and the public during emergency situations. This information can be accessed from a computer or electronic devices. The City of Windcrest also encourages residents to stay up to date by following the City of Windcrest Facebook page.

Phone calls from the Regional Emergency Alert Network may display "210-408-8302" and "EMERGENCY" on landline devices equipped with Caller ID. Cell phones, by default, will not display "EMERGENCY" with the incoming telephone number. Please save 210-408-8302 in your cell phone contacts as "EMERGENCY" to assist in quickly identifying the incoming call as a Regional Emergency Alert Network (REAN) message. Additionally, SMS (text messages) are sent via the identifying codes 89361 and 87844. By adding each code into contacts as "Emergency", texts are easily identified and associated with an emergency activation. Use of this system allows Windcrest public safety officials the ability to send mass notifications to registered users through both land-lines and a variety of electronic devices during a natural or other emergency in the area. The information you provide during the REAN registration process is protected and for emergency notification purposes only and will not be shared with any other entity. Once registered, a confirmation will be sent to registrants and they must respond using the link to activate the service. If you need assistance with the registration process, please contact the Windcrest Police Department Emergency Communications Center at 210.655.2666.



REGISTRATION FOR REAN IS AVAILABLE AT:
<https://member.everbridge.net/index/892807736723690#/login>



FROM THE CHIEF

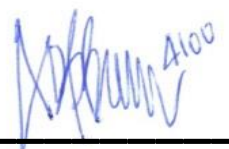
With the rising popularity of internet commerce, individuals are often put in a position of selling or purchasing items from strangers. The vast majority of these exchanges are legitimate and safe; however, some individuals have used online exchange websites and mobile applications to victimize potential buyers and sellers. In addition, individuals need a safe zone regarding child custody exchanges.

A “Safe Exchange Zone” has been designated at the City of Windcrest City Hall facility, 8601 Midcrown Dr., in the parking lot and is covered by 24 hour video surveillance. This designated area is identified by Windcrest Police Department signage, appropriately marked, and there is no fee for the use of this “Safe Exchange Zone”. I urge all citizens to take advantage of this community service and utilize the “Safe Exchange Zone” when conducting transactions with strangers or when needing to make a child custody exchange.

The Windcrest Police Department “Safe Exchange Zone” is another proactive policing initiative helping to prevent crime in our wonderful city!



RESPECTFULLY SUBMITTED TO THE CITY COUNCIL THROUGH THE CITY MANAGER



A.O. "Al" Ballew
Chief of Police
Emergency Management Coordinator

May 14, 2018
Date

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



WINDCREST PUBLIC WORKS

HIGHLIGHT: April 2018

1. *Repaired and Cleaned drainage easement between 305 and 309 Westwind Cir. (This hasn't been done in over 20 years).*
2. *Did extensive alley work on the 500 block of Northgap.*
3. *Alley repair on Spaceway street behind Bueche cemetery.*
4. *Repair holes in 400 of Fenwick Alley. (Asphalt Alley) Also did asphalt alley repair on Wilmon Way.*
5. *Prepared city for Fiesta 5K run. Blew and Swepted course for race*
6. *AC at city hall went down. Electrical problem and a compressor went out. The AC was down for 4 days.*

Windcrest Public Works

Monthly Report

	2018	Fiscal YTD
	April	2017-2018
Duties: April 2018	Hours	Hours
1. Pool Maintenance	42	254
2. Facility Repair / Maintenance	38	780
3. Landscaping	336	2,012
4. Job Education	32	110
5. Restrooms/ Park Trash	42	360
6. Pot Holes/ Alley Repair/ Streets	288	744
7. Weed Spraying/ Ant treatment	6	80
8. Mowing/ Edging	143	1,567
9. Street Sweep	168	864
10. Watering City	21	101

	Hours	Hours
11. Tree Trimming and Chipping	32	194
12. Car Wash	18	85
13. Yard Clean up	6	66
14. Signage Replacement & Repair	4	68
15. Clean and repair Equipment	20	148
16. Mechanic	156	1058
17. Miscellaneous	21	392
18. Painting Curbs / City	0	24
19. Overtime	24	299
20. Doggy Pod install	N/A	N/A
21. Button install	2	50
22. Drainage Repair/ clean up	32	108
23. Christmas Tear-down	0	254
24. Christmas Set-up/decorations	0	568
25. Pond Maintenance	0	108
26. Pick Trash/ City Wide	84	516
TOTAL HOURS WORKED	1,515	10,810



WINDCREST TEXAS

City Secretary / Asst. Court Administrator Report for the month of April 2018

Highlights

- Prepared/posted agenda for RCCM 04.16.18 and attended.

Ordinance Passed

None

Resolutions Passed

None

- Posted agenda and attended WEDC 04.12.18 meeting.
- Open Records filled
 - 27 Police/Accident/Fire/Court Reports/Permits
 - 3 Other
- Civic Center Rentals
 - a. 1 Resident Events
 - b. 7 Civic
 - c. 2 weeks Bexar County Elections
- Attended and assisted with court on 04.3, 10, & 17.18.
- Prepared City Secretary and Court articles for City newsletter.

Goals

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

Respectfully submitted to City Council, through the City Manager.

May 4, 2018

SIGNATURE

DATE

Kelly Rodriguez, City Secretary

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

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

OPEN RECORDS REPORT APRIL 2018

1 PRS, INC	ACCIDENT REPORT	COMP
2 CASEY CLAYBURG	COURT	COMP
3 JEN GRAVES	POLICE REPORT	COMP
4 DAN REESE	OTHER	COMP
5 LEXIS NEXIS	POLICE REPORT	COMP
6 LEXIS NEXIS	ACCIDENT REPORT	COMP
7 LEXIS NEXIS	POLICE REPORT	COMP
8 AARON LACABE	COURT	COMP
9 JORDAN SINCLAIR	COURT	COMP
10 STEVE PAPPAS	POLICE REPORT	COMP
11 AMANDA BLACKWELL/NGUYEN	POLICE REPORT	COMP
12 CLAUDIA HILL	PERMIT	COMP
13 SEAN ROGERS	PERMIT	COMP
14 ERIC BEESON	POLICE REPORT	COMP
15 ERIC BEESON	POLICE REPORT	COMP
16 LEXIS NEXIS	POLICE REPORT	COMP
17 LEXIS NEXIS	POLICE REPORT	COMP
18 LEXIS NEXIS	POLICE REPORT	COMP
19 LEXIS NEXIS	POLICE REPORT	COMP
20 PEKING INS/SEAN CLER	POLICE REPORT	COMP
21 LEXIS NEXIS	POLICE REPORT	COMP
22 LEXIS NEXIS	POLICE REPORT	COMP
23 LEXIS NEXIS	POLICE REPORT	COMP
24 KIMBERLY VATANKHAH	ACCIDENT REPORT	COMP
25 WANE WRIGHT/ S. JONES	POLICE REPORT	COMP
26 PATRICIA FLORES	POLICE REPORT	COMP
27 JOAN PEDROTTI	OTHER	COMP
28 JOAN PEDROTTI	OTHER	COMP
29 ARASH MOHAMMED	POLICE REPORT	COMP
30 VELMA FAHN	PERMIT	COMP

POLICE REPORTS	18
ACCIDENT REPORTS	3
PERMITS	3
COURT	3
OTHER	3
TOTAL	30

APRIL 2018 CIVIC CENTER STATS

DATE	NAME	RESIDENT OR NON	TYPE OF FUNCTION	HOURS	SOUND SYSTEM	SECURITY
4.04.18	ARTS AND CRAFTS	CIVIC	MTG	9A-1P	N	N
4.06.18	WOMEN'S CLUB	CIVC	PARTY	9A-11P	N	N
4.08.18	WINDCREST LITTLE LEAGUE	CIVIC	MTG	12P-4P	N	N
4.10.18	LIONS CLUB	CIVIC	MTG	6P-9P	N	N
4.17.18	OPTIMIST CLUB	CIVIC	MTG	7A-9A	N	N
4.18.18	ARTS AND CRAFTS	CIVIC	MTG	9A-1P	N	N
4.21.18	H. GARCIA	RESIDENT	PARTY	6P-12A	N	N
4.25.18	WOMEN'S CLUB	CIVIC	MTG	9A-1P	N	N

*BEXAR COUNTY ELECTIONS- EARLY VOTING APRIL 23-30

CITY OF WINDCREST MUNICIPAL COURT - OFFICIAL MONTHLY ACTIVITY REPORT

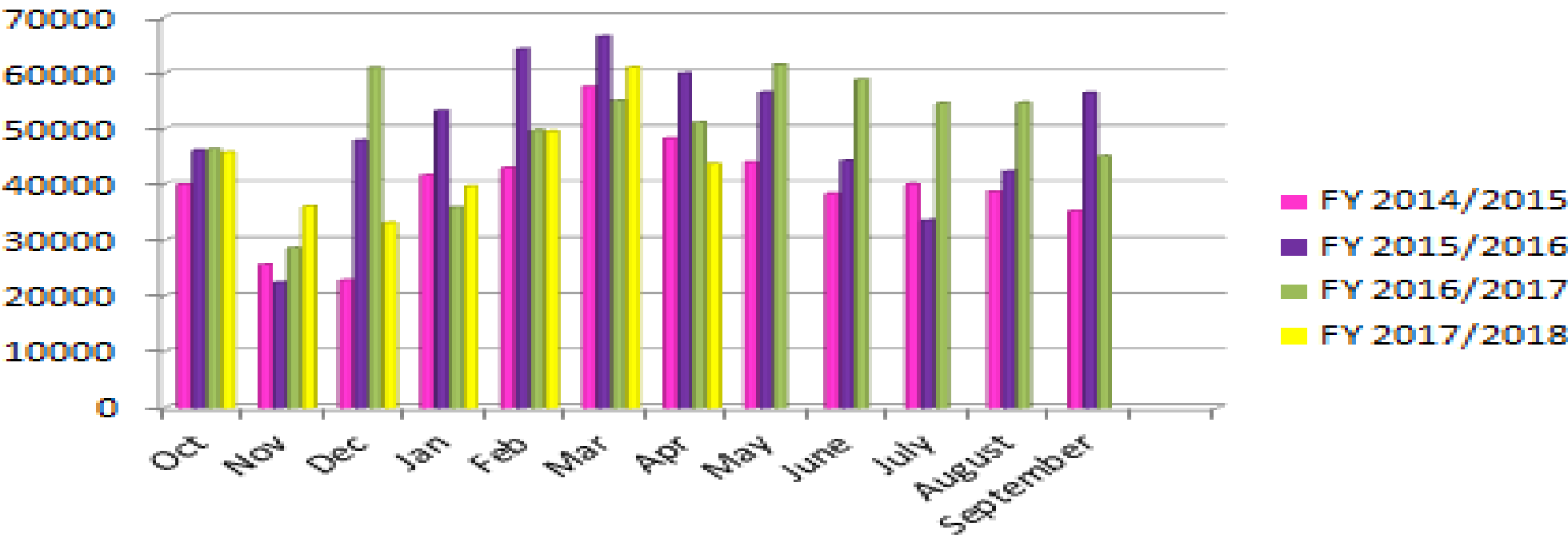
	Oct. 17	Nov. 17	Dec. 17	Jan. 18	Feb. 18	Mar. 18	Apr. 18	May. 18	Jun. 18	Jul. 18	Aug. 18	Sept. 18	TOTAL	Medium Average
Cases Filed	754	835	532	821	484	586	413						4,425	
Fines Paid	13	14	11	14	24	27	18						121	
Bond Forfeiture	0	0	0	0	0	0	0						0	
Not Guilty	21	25	22	8	10	17	13						116	
Guilty	209	179	140	153	210	234	132						1,257	
Dismissed	128	90	121	104	132	129	85						789	
Compliance Dismissals	35	17	27	35	42	25	19						200	
Defensive Driving	52	28	22	29	23	13	12						179	
Deferred Disposition	113	60	58	93	42	68	67						501	
Insurance	3	3	5	1	4	4	0						20	
Orders for Community Svc.	0	0	0	0	0	0	0						0	
Appeals	0	0	0	0	0	0	0						0	
TOTAL CASES HEARD	574	416	405	437	303	506	346						2,987	
Failure to Appear/Warrants	431	526	233	458	497	492	234						2,871	
Warrant Officer Fine/Fee Collected	\$24,370.16	\$16,040.70	\$14,076.77	\$20,418.70	\$41,437.00	\$39,547.22	\$21,862.00						\$177,752.55	
Warrant Officer Activity	197	119	114	145	257	225	185						1242	
Court Fines	\$43,511.21	\$ 34,224.00	\$31,620.41	\$38,112.41	\$47,406.21	\$58,729.46	\$41,421.11						\$295,024.81	
State Fees	\$22,597.41	\$ 18,192.34	\$ 15,743.45	\$15,347.48	\$21,037.24	\$23,453.58	\$23,285.98						\$139,657.48	
City Share of State Fees (10%)	\$2,259.74	\$ 1,819.23	\$ 1,574.34	\$1,534.74	\$2,103.72	\$2,345.35	\$2,328.59						\$ 13,965.71	
Court Technology Fund	\$ 32,019.26	\$ 33,084.45	\$ 34,029.45	\$34,029.45	\$36,367.80	\$37,831.21	\$37,831.21						\$ 245,192.83	
Court Building Security Fund	\$ 40,438.89	\$ 41,237.69	\$ 41,946.38	\$41,946.38	\$43,700.14	\$44,797.70	\$45,504.37						\$ 299,571.55	
Fee to Omni/State	\$2,134.98	\$ 3,914.29	\$ 4,008.18	\$3,473.98	\$3,162.71	\$3,781.61	\$1,957.10						\$ 22,432.85	
Collection Agency Fees														
TOTAL CITY REVENUE	\$45,770.95	\$ 36,040.23	\$33,194.75	\$39,647.15	\$49,509.93	\$61,074.81	\$43,749.70						\$ 308,987.52	
PRIOR Years Total Collections	\$ 44,968.79	\$ 28,651.04	\$61,013.89	\$35,863.68	\$49,709.67	\$55,008.91	\$51,134.45						\$ 326,350.43	

Persons Arrested (Held in WCPD)	22	16	12	13	15	11	19						108
Persons Incarcerated (HELD IN GC)	1	3	4	0	1	1	0						10
Cost of Incarceration	\$600.00	\$ 1,450.00	\$1,000.00	\$0.00	\$150.00	\$150	\$0.00						\$ 3,350.00

2016/2017 Court Activity														
Cases Filed	765	859	507	865	630	919	892						5437	
Court Fines	\$ 43,912.09	\$26,815.19	\$ 35,116.68	\$35,116.68	\$49,079.47	\$ 50,492.75	\$50,138.78						\$ 290,671.64	
Persons Arrested	14	13	22	26	24	33	27						159	
Persons Incarcerated	0	2	1	1	2	0	3						9	
Cost of Incarceration	\$0	\$ 350.00	\$ 950.00	\$ 900.00	\$ 600.00	\$ -	\$ 450.00						\$ 3,250.00	
Warrant Officer Fine/Fee Collected	\$25,884.60	\$19,994.60	\$ 13,576.00	\$23,009.78	\$42,132.50	\$ 45,050.92	\$25,213.87						\$194,862.27	
Warrant Officer Activity	115	120	105	163	228	251	170						1152	

TOTAL CITY REVENUE FROM COURT

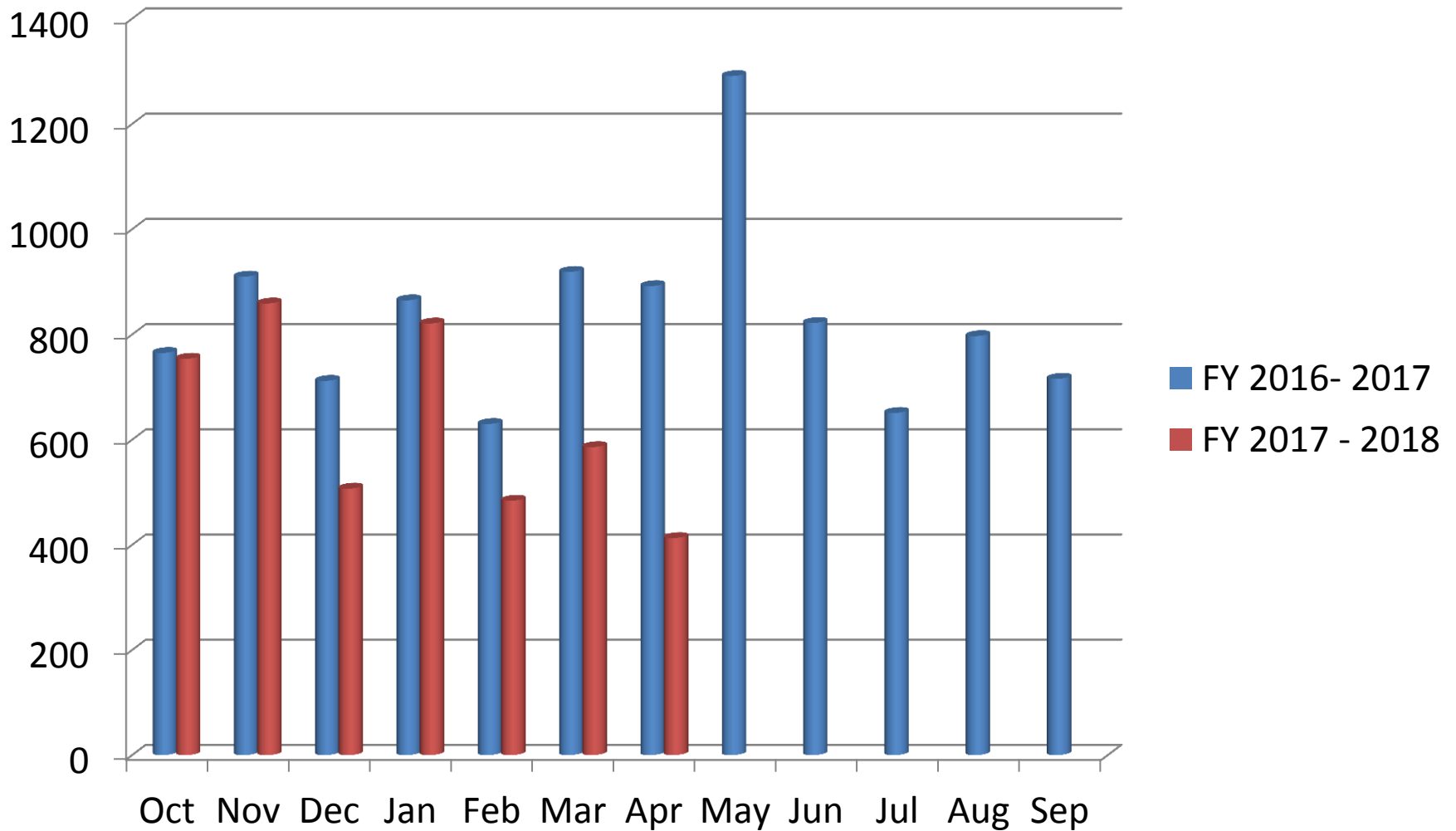
(4 year comparison)



CASES FILED

FY 2016/2017 vs. FY 2017/2018

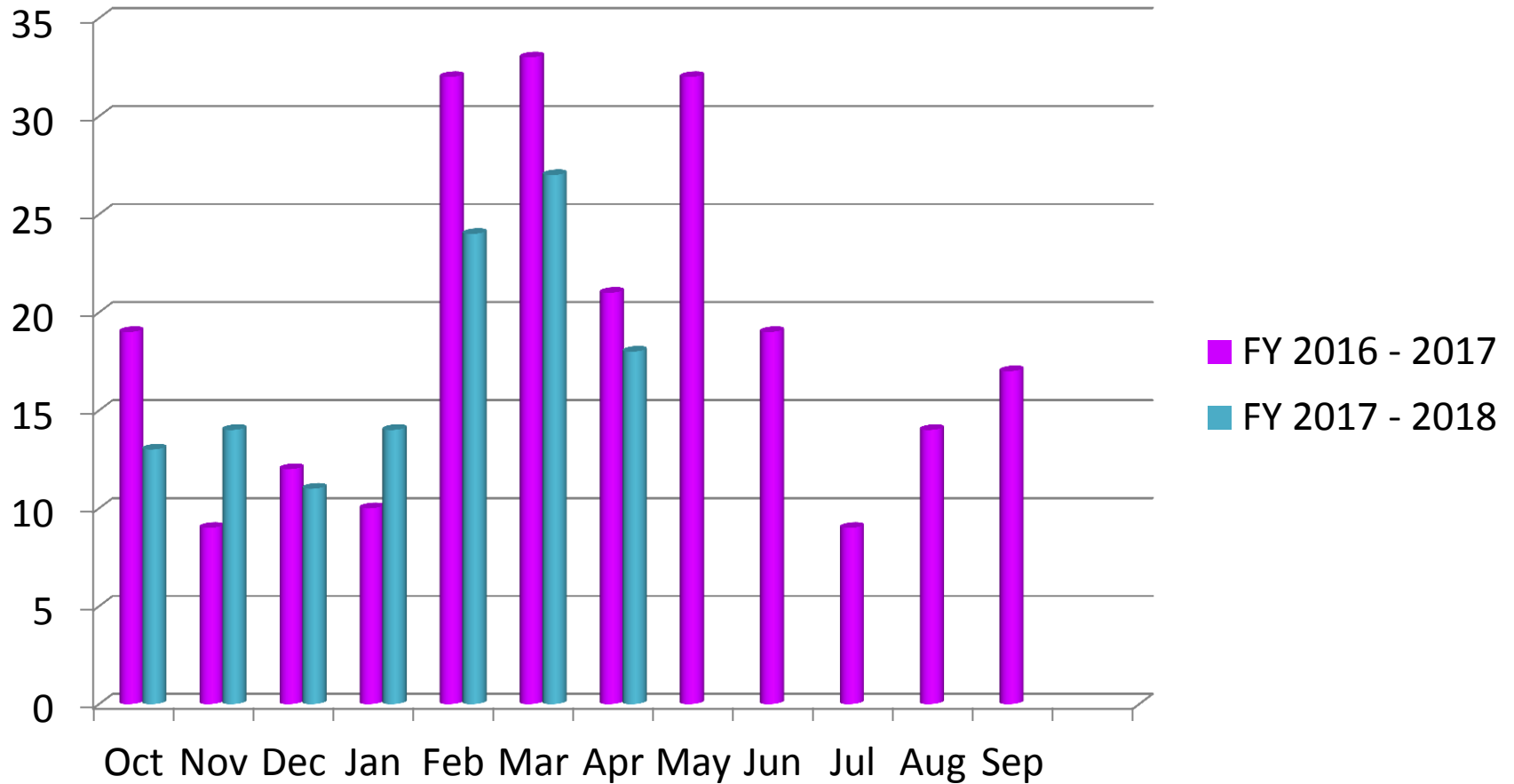
(Citations from Police Department, Code Enforcement, Animal Control)



FINES PAID

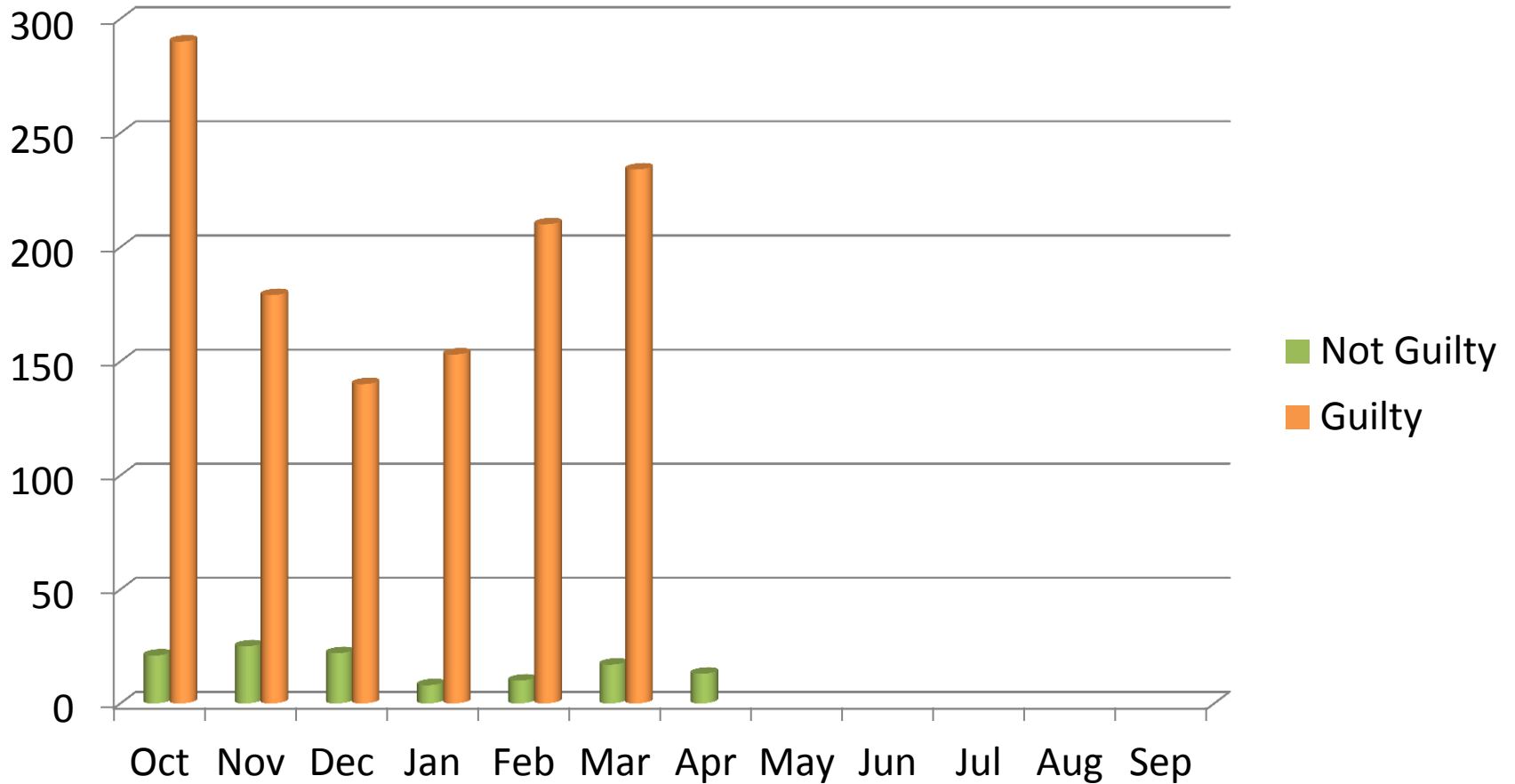
FY 2016/2017 vs. FY 2017/2018

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



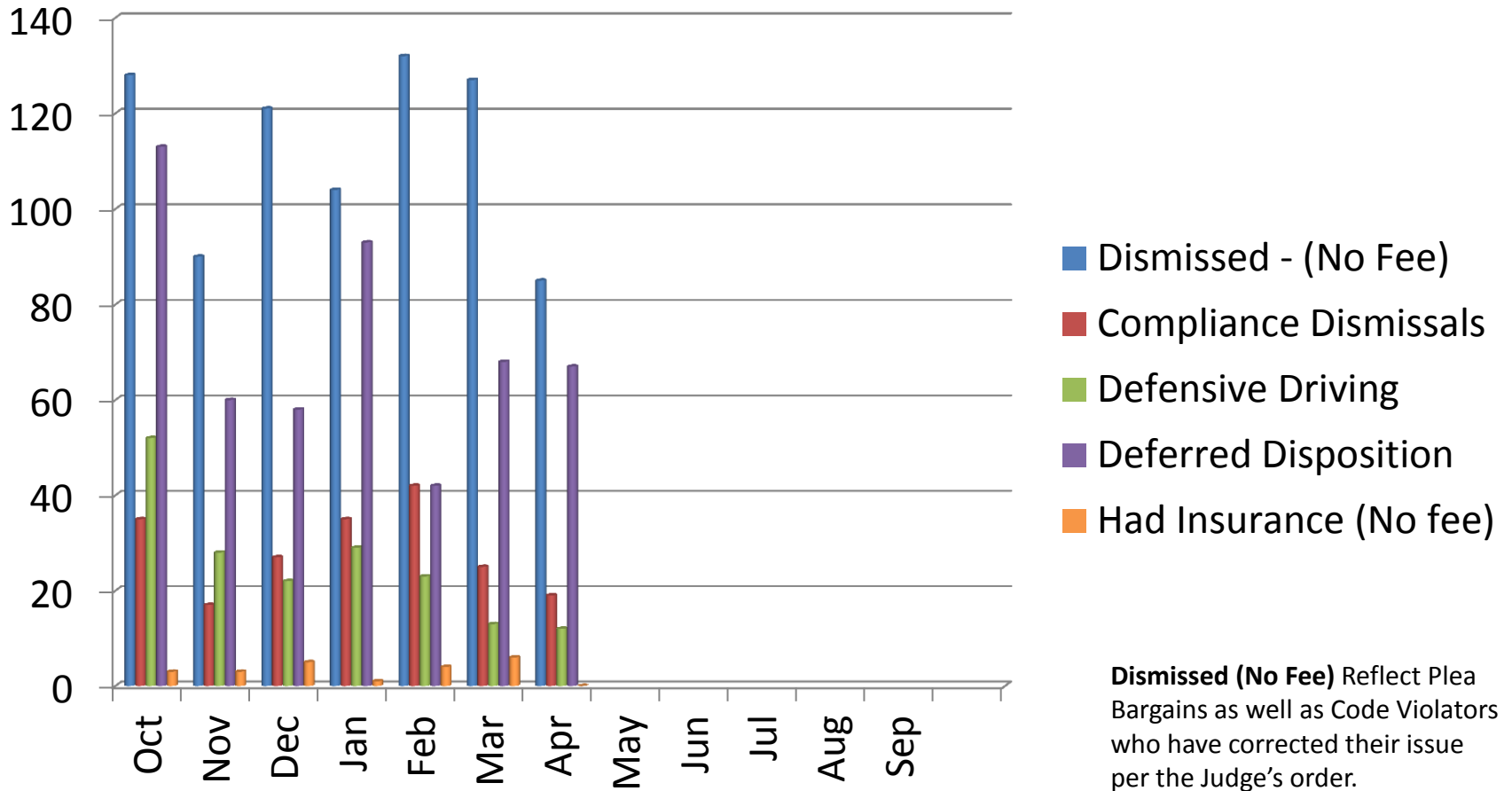
NOT GUILTY / GUILTY

(Numbers only, not \$ amounts. Guilty column correlates with defendants who paid fines in FY 2017 – 2018 from above slide)

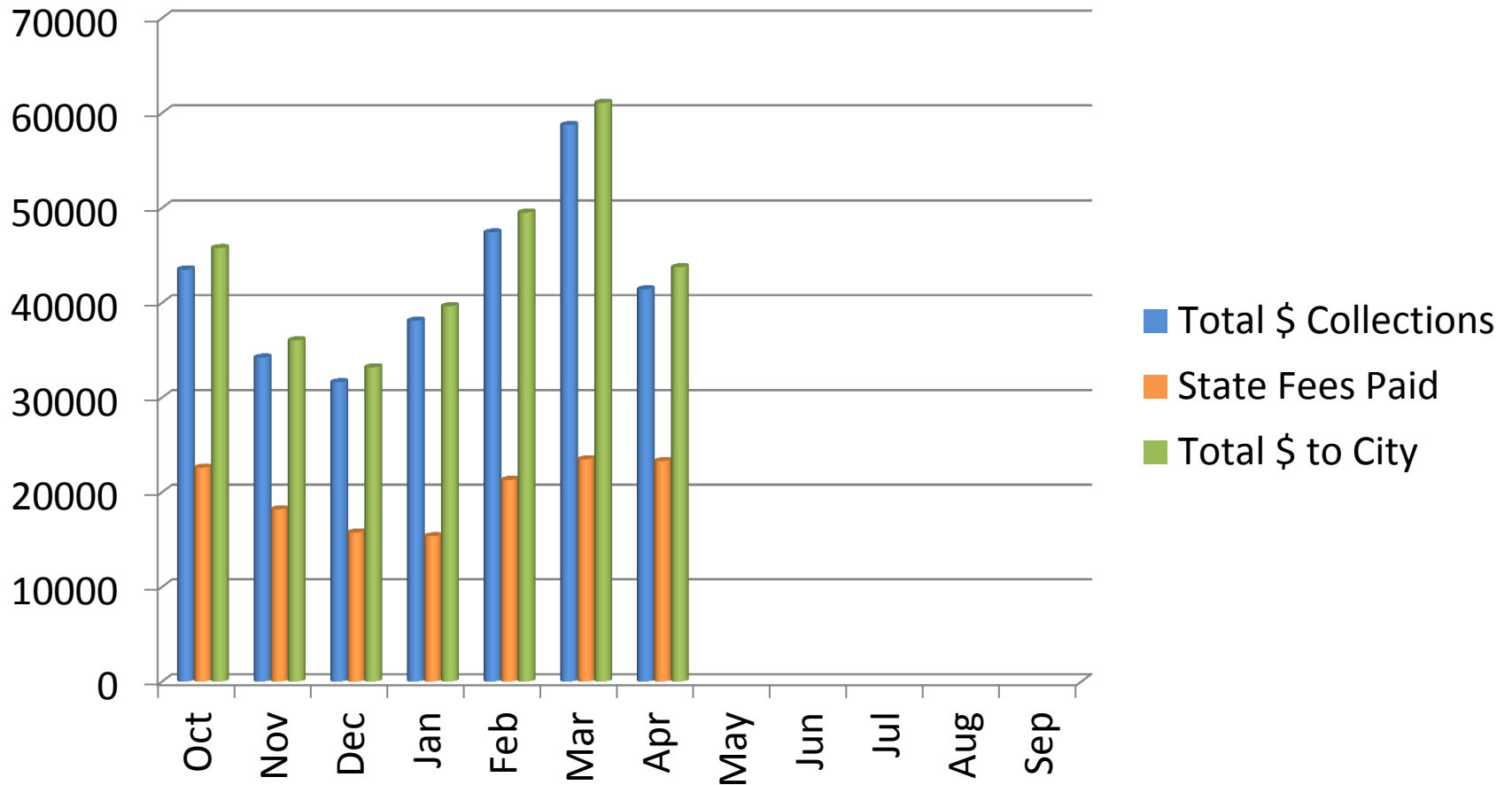


DISMISSALS

(Numbers only, not \$ amounts)

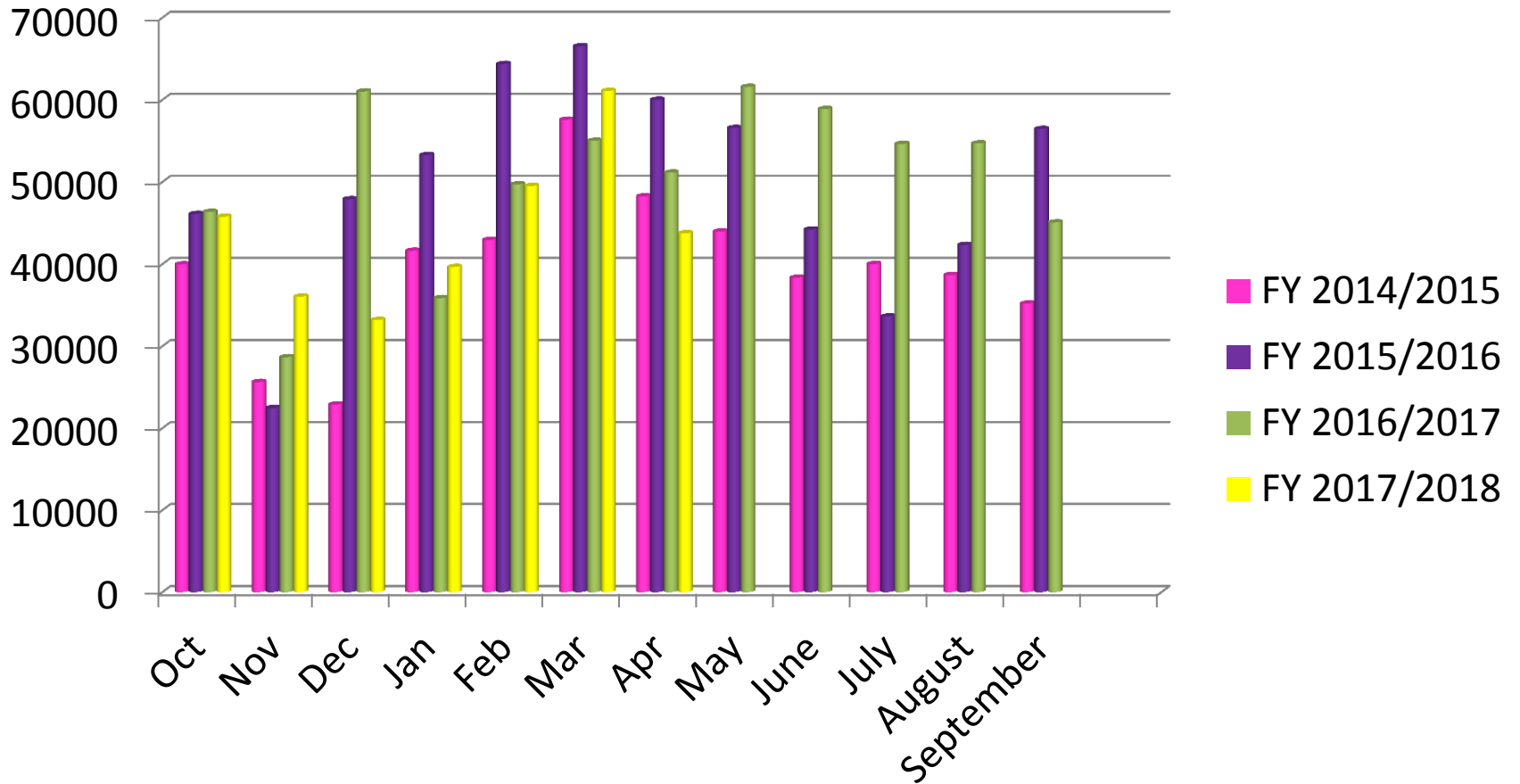


DISTRIBUTION OF TOTAL COURT COLLECTIONS



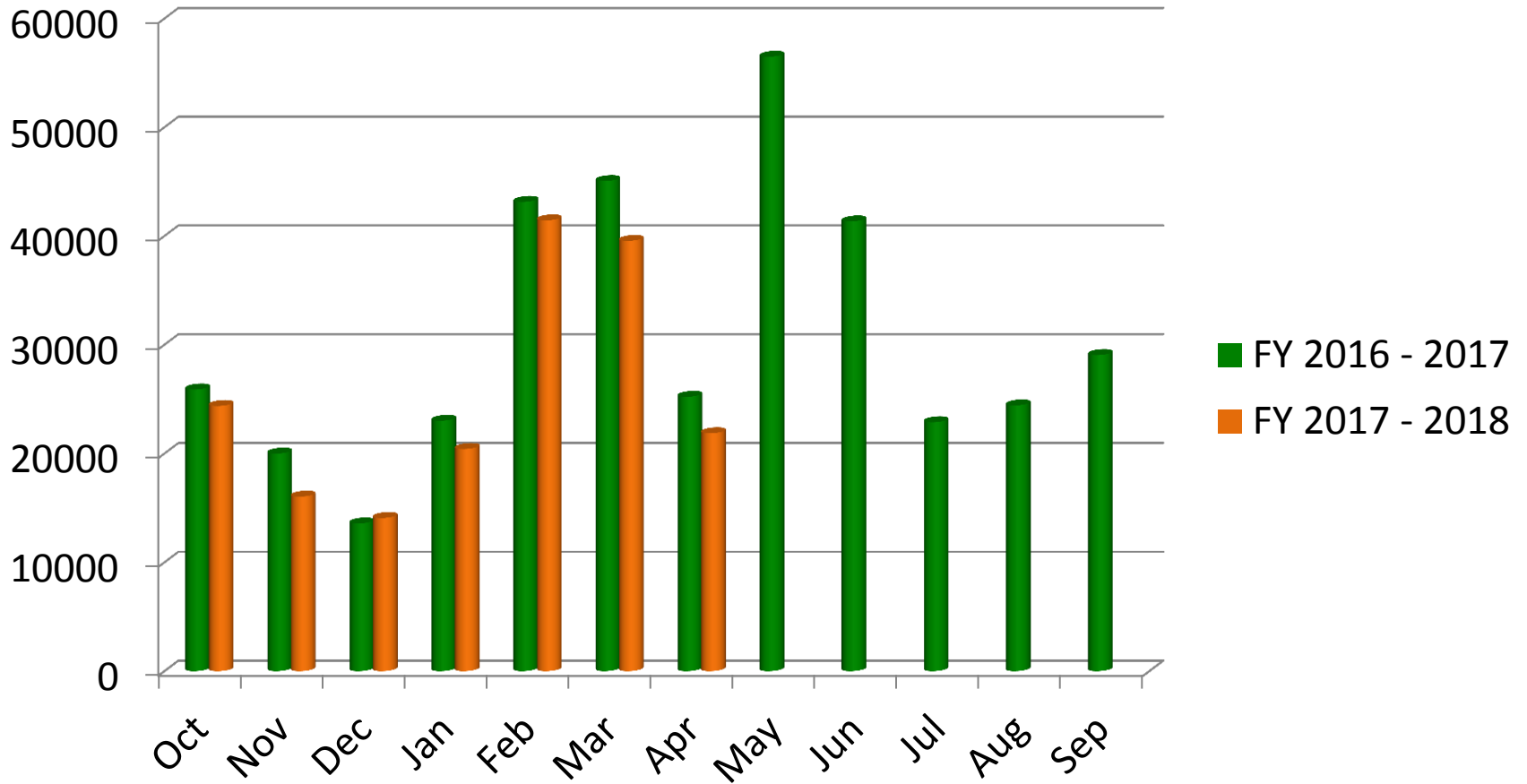
TOTAL CITY REVENUE FROM COURT

(4 year comparison)



WARRANT COMPARISON OF FINES AND FEES COLLECTED

(FY 2016 – 2017 vs FY 2017 – 2018)



#	CITATION	DEFENDANT
1	87920 - 1	BRANDON FAULKNER
2	75376 - 1	JENNIFER CORTEZ
3	E 36027	JASMINE MOORE
4	88741	ANTHONY MICHAEL ANDERSON
5	91201 - 1	MARCUS JAMES
6	88111 - 1	DAVID FASSETT
7	85929	ARTURO JAVIER GONZALES
8	86836 - 1	BRANDON NEFFORD
9	91135 - 1	NANCY MCMILLAN
10	91132 - 1	NATHAN ALRED
11	85418/87979	TYLER RUSSELL CHIODO
12	84973	EMILY NICOLE ALVARADO
13	89529 - 1	JACOB RAMOS CARR
14	90590 - 1	JAYONE BRICKER
15	90639 - 1	LACIE ROMERO
16	90593 - 1	RYAN WHITEMAN
17	88114 - 1	JERRY CASTILLO
18	72060	BRANDON SCOTT BRAY
19	E 12421 - 1	LYNETTE HOUSTON
20	87919 - 1	BRIAN YANNIZZAI
21	67011A	TAMARA LISETTE SCALLION
22	89555	MICHAEL RENE VALENZUELA
23	87904	FELICIANO GALLEGOS III
24	90563 - 1	JAIRUS PEGUES
25	91007	ANTHONY D. PALAFOX MUNOZ
26	85838,87284	IZAEAH MCVEA LARUE-ROGERS
27	85082 - 1	ALEJANDRO DOMINGUEZ
28	E 43839 - 1	MELVIN SMALL
29	91348 - 1	CEDRIC ALLEN
30	83470	PATRICK CORNELIUS TEALER
31	90994 - 1	LEONARD FOWLER
32	74796	ROBERT JUNIOR BENITEZ MARTINEZ
33	58007 - 1	RAMON ARIZOLA
34	80243 - 1	DEHANN RIOU
35	89160 - 2	COURTNEY HILLARD
36	87293	CAROLYN RICHARDSON
37	88176	SARA ANN NAVARRO
38	90986	ELIAZAR R FRAGA JR
39	91252	COURTNEY ALBARICO
40	90841	EMILY ORTEGA
41	90956	IRENE GARCIA ROCHA
42	88555	ASCENCION ROJAS JR
43	74045	CRYSTAL DENISE MARTINEZ
44	82667/82668	KATIE JANE HAMANN
45	88811 - 1	KEITH LARSON

46	78103	CHRISTOPHER MICHAEL HERRERA
47	80207F - 1	VALENTIN SANCHEZ-MORAN
48	80207 - 1	VALENTIN SANCHEZ-MORAN
49	E 28169 - 1	JOMAR SANCHEZIRIZARRY
50	91145 - 1	TOMAS GARCIA
51	91134 - 1	JUAN MENDEZ RAMIREZ
52	83789 - 1	VERONICA FLORES
53	90034 - 1	SAMANTHA VARNER
54	84755	DAMESHIA FRNAES SOLOMON
55	75045	JASMINE ALEYAH ZUNIGA
56	E 51632 - 1	EVORA MANNING
57	89888 - 1	CECILIA BEVIEN-CERVANTES
58	90258	ARMANDO GONZALES
59	90498	VICTORIA ISAMAR ORTETA
60	71308	DARRIN ROGERS JR.
61	90647	Aden ALI
62	65575AF - 1	KHALISS BOGGAN
63	82228/43285	ASAH EMMANUEL BAIDOE
64	51736	GLENDA SCALLION MOUTON
65	90445 - 1	OSCAR CANCINO
66	90469 - 1	KARYN COLLINS
67	90466 - 1	DANIEL HUERTA
68	88590/88591	VICTORIA OLIVIA FLORES
69	88345 - 1	ANDREA WILSON
70	74033/90592	CANDICE KAY COPEs
71	91264 - 1	CHARLES CLUBB
72	76591 - 3	STEVEN DOOLEY
73	71372F - 1	MARTHA ELIZARDO
73	89912	BRITTANY MARIE AGUIRRE
75	89732	JOSHUA PETER OLIVARES
76	86317	ROBERT LEE SEBASTIAN
77	91308 - 1	DAVID LUNA
78	E 38633	ARMANDO MARTINEZ JR
79	91034	STEVEN ALTON MORRIS
80	87146	ADRIAN HERNANDEZ
81	75526	ALLEN JAMES HATFIELD
82	89405	MATTHEW PAUL WOODY

Total: 82

April 2018

WARRANT OFFICER COMMENT	ACTION	\$\$\$	WARR	ARR
Def. Paid On-Line	FINE	\$66.00	1	
Def. Paid On-Line	FINE	\$108.00	1	
Def. Held @ WPD	FINE	\$50.00	1	1
Def. Came in	FINE	\$454.00	2	
Def. Paid On-Line	FINE	\$274.00	2	
Def. Paid On-Line	FINE	\$566.00	1	
Def. Paid On-Line	FINE	\$812.00	2	
Def. Paid On-Line	FINE	\$316.00	1	
Def. Paid On-Line	FINE	\$150.00	1	
Def. Paid On-Line	FINE	\$160.00	1	
Def. Held @ WPD	FINE	\$560.00	2	1
Def. Held @ WPD	FINE	\$100.00	2	1
Def. Paid On-Line	FINE	\$412.00	2	
Def. Paid On-Line	FINE	\$150.00	1	
Def. Paid On-Line	FINE	\$160.00	1	
Def. Paid On-Line	FINE	\$150.00	1	
Def. Paid On-Line	FINE	\$155.00	1	
Def. Held @ WPD	FINE	\$100.00	2	1
Def. Paid On-Line	FINE	\$850.00	4	
Def. Paid On-Line	FINE	\$225.00	2	
Def. Came in	FINE	\$362.00	1	
Def. Held @ WPD	FINE	\$80.00	1	1
Def. Held @ WPD	FINE	\$200.00	4	1
Def. Paid On-Line	FINE	\$331.00	2	
Def. Came in	FINE	\$300.00	3	
Def. Held @ WPD	FINE	\$300.00	13	1
Def. Paid On-Line	FINE	\$305.00	2	
Def. Paid On-Line	FINE	\$495.00	2	
Def. Paid On-Line	FINE	\$150.00	1	
Def. Held @ WPD	FINE	\$200.00	3	1
Def. Paid On-Line	FINE	\$108.00	1	
Def. Came in	FINE	\$400.00	3	
Def. Paid On-Line	FINE	\$924.00	4	
Def. Paid On-Line	FINE	\$399.00	2	
Def. Paid On-Line	FINE	\$433.00	1	
Def. Came in	FINE	\$290.00	1	
Def. Held @ WPD	PR	\$0.00	4	1
Def. Came in	FINE	\$200.00	3	
Def. Paid On-Line	FINE	\$166.00	1	
Def. Paid On-Line	FINE	\$166.00	1	
Def. Held @ WPD	FINE	\$100.00	2	1
Def. Held @ WPD	FINE	\$150.00	2	1
Def. Came in	FINE	\$100.00	3	
Def. Came in	FINE	\$500.00	5	
Def. Paid On-Line	FINE	\$180.00	1	

Def. Came in	FINE	\$160.00	1	
Def. Paid On-Line	FINE	\$266.00	1	
Def. Paid On-Line	FINE	\$250.00	1	
Def. Paid On-Line	FINE	\$584.00	2	
Def. Paid On-Line	FINE	\$346.00	2	
Def. Paid On-Line	FINE	\$331.00	2	
Def. Paid On-Line	FINE	\$130.90	1	
Def. Paid On-Line	FINE	\$188.00	1	
Def. Held @ WPD	FINE	\$140.00	2	1
Def. Came in	FINE	\$250.00	2	
Def. Paid On-Line	FINE	\$677.30	2	
Def. Paid On-Line	FINE	\$454.00	2	
Def. Came in	FINE	\$400.00	4	
Def. Held @ WPD	FINE	\$450.00	4	1
Def. Came in	FINE	\$157.00	1	
Def. Came in	FINE	\$200.00	2	
Def. Paid On-Line	FINE	\$143.00	1	
Def. Came in	FINE	\$236.90	2	
Def. Held @ WPD	FINE	\$300.00	2	1
Def. Paid On-Line	FINE	\$166.00	1	
Def. Paid On-Line	FINE	\$305.00	2	
Def. Paid On-Line	FINE	\$195.00	1	
Def. Held @ WPD	FINE	\$500.00	6	1
Def. Paid On-Line	FINE	\$452.00	2	
Def. Held @ WPD	FINE	\$100.00	6	1
Def. Paid On-Line	FINE	\$185.00	1	
Def. Paid On-Line	FINE	\$729.00	1	
Def. Paid On-Line	FINE	\$169.00	1	
Def. Held @ WPD	PR	\$0.00	3	1
Def. Held @ WPD	FINE	\$300.00	4	1
Def. Held @ WPD	FINE	\$300.00	4	1
Def. Paid On-Line	FINE	\$160.00	1	
Def. Came in	TS	\$0.00	5	
Def. Came in	TS	\$0.00	5	
Def. Came in	TS	\$0.00	3	
Def. Came in	TS	\$0.00	3	
Def. Came in	TS	\$0.00	4	

\$21,862.00	185	19
TOTAL	WARRANTS	ARRESTED

Police Officer Contacts = 112

JLD	DAYS JAILED
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JAILED	0	DAYS JAILED	0
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Building Services & Health Reports
April 2018
Permit Report

Alarm Permits:

We had 3 new residential alarm permit applications submitted.

Permit Highlights:

Broussard Group is currently remodeling the interior of their business office.

The Wash Tub is expected to open in less than two months.

Rackspace plans were approved for renovations of front entry, parking lot, landscaping and architectural façade and signage. They currently are bidding for contractor.

Permits Summary:

A total of 93 permits were issued for the month of December with a \$3,438.25 project valuation.

46 permits were issued for residential homes.

14 permits were issued for commercial business.

Health Report:

Mr. Homer Emery submitted 7 health inspection reports for the month of April. 4 of the 7 received a grade A Food Safety Score. 1 B, 1 C, and 1 N/A. Mr. Emery is great with replying to Windcrest Business owners regarding any health queries.

Delma Cortez
Permits Clerk
05/07/2018



WINDCREST TEXAS

Post Office Report for the Month of April 2018

Highlights

1. Total sales for April 2018 were \$53,449.76. That includes all postage stamps/meter postage and money order fees.
2. Our Post Office has had visits from the main Post Office supervisors with nothing but favorable comments about our continued improvement.
3. Received new Post Office street sign indicating our Post Office is located in city hall.

Goals

1. In May 2018 we will continue to reorganize and streamline customer flow for speedier service.
2. As always, our ultimate goal is to provide the citizens of Windcrest with a Post Office that is clean and efficiently run.

Respectfully submitted to City Council, through the City Manager.


SIGNATURE

David Rodulfo Jr. Post Office Supervisor

May 04, 2018

DATE

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

2018 YTD

Jan 2018...	\$45,708.80	
Feb 2018...	\$56,121.76	\$101,830.56
Mar 2018...	\$65,429.36	\$167,259.92
Apr 2018...	\$53,449.76	\$220,709.68
May 2018...		
Jun 2018...		
Jul 2018...		
Aug 2018...		
Sep 2018...		
Oct 2018...		
Nov 2018...		
Dec 2018...		

Windcrest Economic Development Corporation

Report to City Council May 14th, 2018

Nexius, a high-tech telecommunications company, has moved into a 57,000 SQ FT facility at Midcrown and Eisenhower Road. The company is a key supplier to AT&T of equipment, systems and software for their mobile phone systems. The operation will have 70 high paid employees that cover South Texas from the Windcrest location.

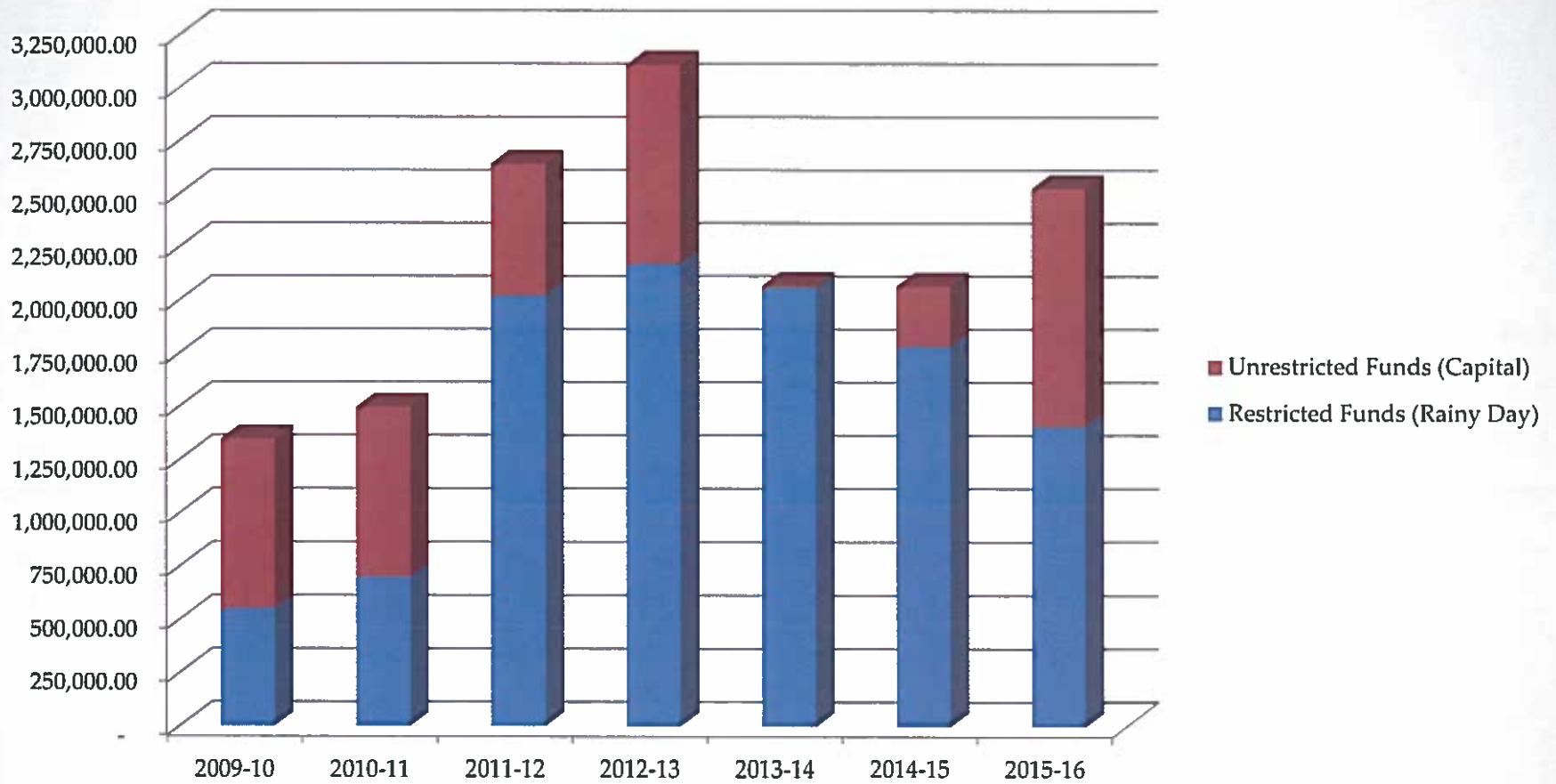
It is now official, as of today (May 14th) the Four Winds office building is now owned by Global Building LLC. It has been a key priority of the WEDC to see new ownership in the vacant building to improve the 86,000 SQ FT building and help bring in new office operations and employers. They are committed to investing \$7 million to renovate the complex to provide significant modern office space in our community.



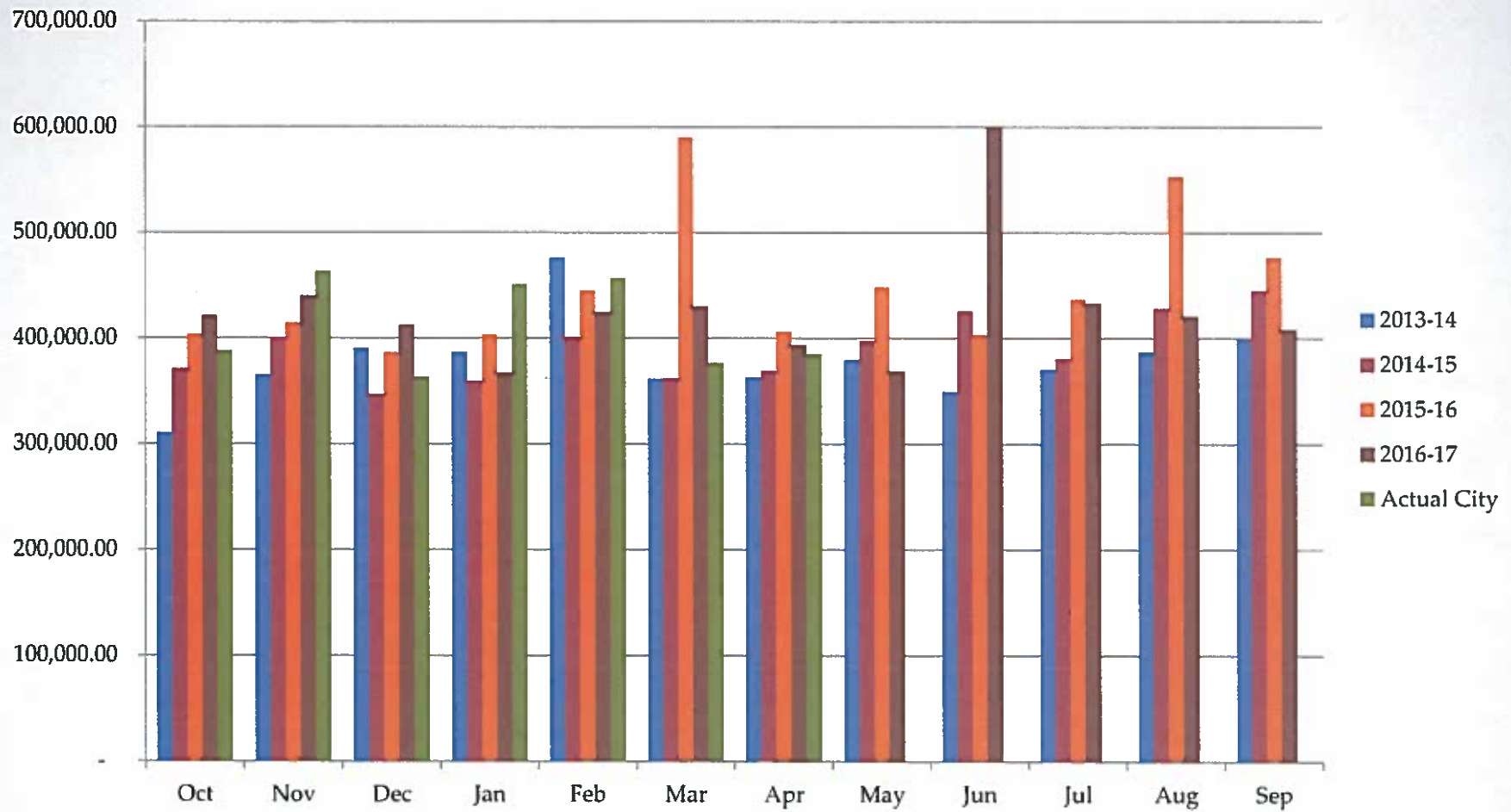
Monthly Finance Report
April 2018

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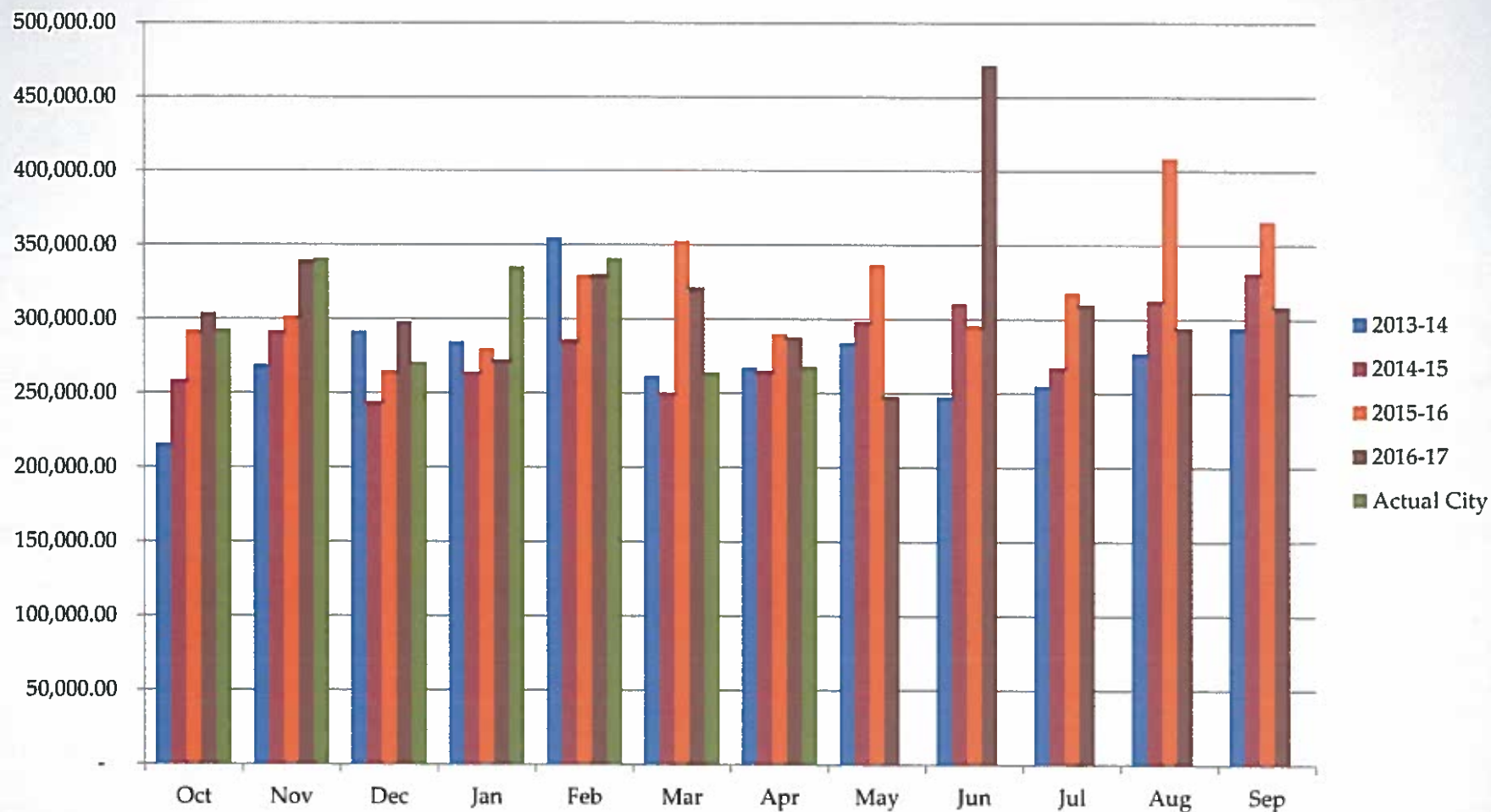
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04/10/18



Monthly Finance Report February 2017

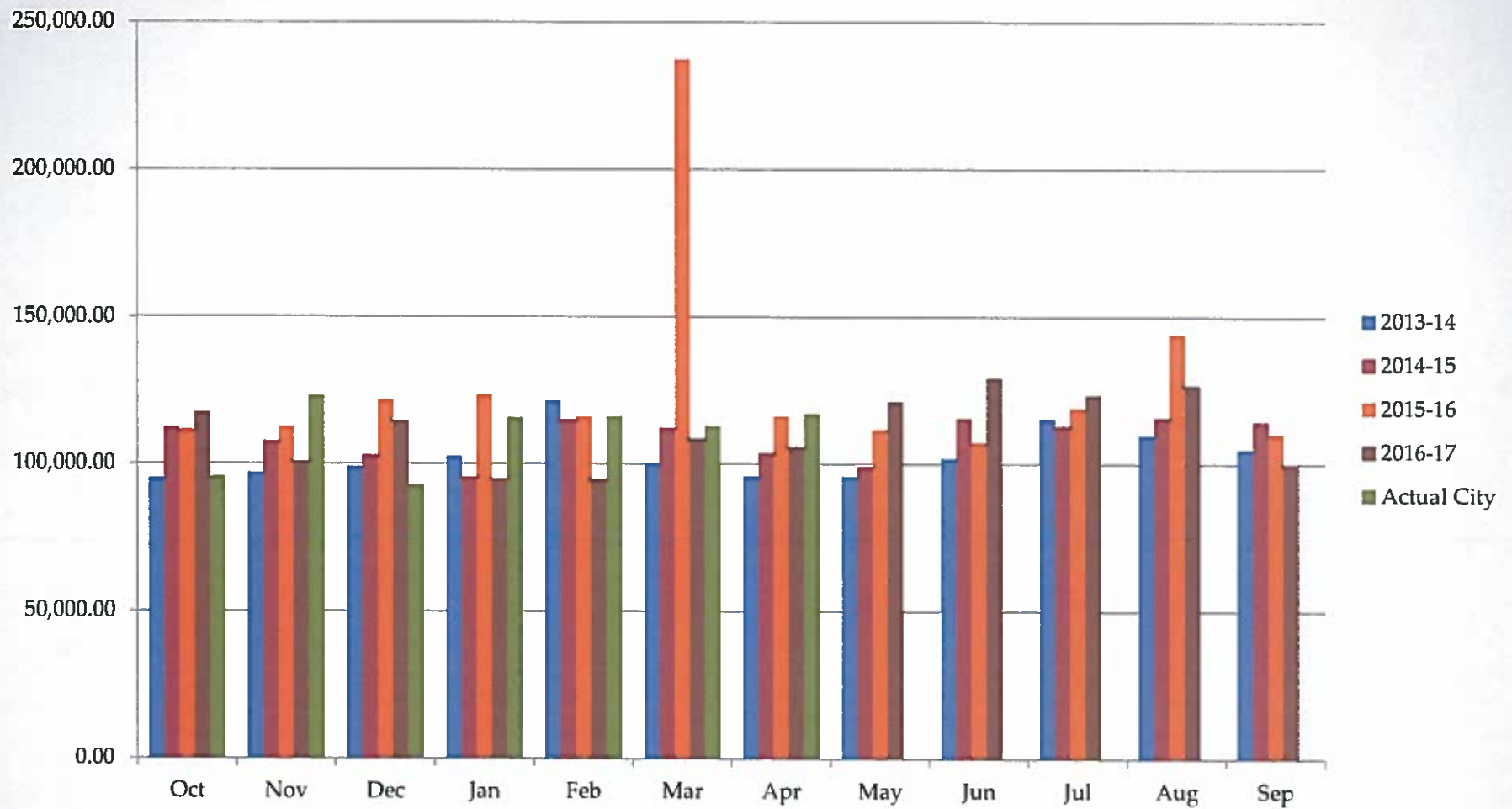


City of Windcrest Total Sales Tax



City of Windcrest

Sales Tax less SA Annexation



City of Windcrest

Windcrest's Portion of SA Annexation

<u>Fund</u>	<u>YTD Revenues</u>	<u>YTD Expenditures</u>	<u>Current Cash Balance</u>
General	\$3,629,861.45	\$4,076,520.89	\$891,221.06
Garbage	\$768,072.88	\$392,681.36	\$26,627.81
Asset Seizure - Federal	\$1.79	\$20.00	\$349.67
County Fire Contribution	\$0.00	\$0.00	\$3,946.07
School Crossing Guard	\$3,878.33	\$4,288.79	\$14,193.76
Police Donations	\$235.99	\$2,139.06	\$3,397.99
Asset Seizure - State	\$1.99	\$2,923.15	\$386.87
Police Education Training	\$2,554.22	\$914.60	\$3,616.69
Roosevelt Scholarship	\$21.22	\$0.00	\$4,127.28
Economic Development Corp	\$229,356.49	\$117,999.43	\$470,756.69
Court Technology	\$8,221.83	\$0.00	\$42,801.87
Court Building Security	\$6,0004.72	\$0.00	\$712.85
Hotel / Motel Tax	\$81,836.06	\$0.00	\$106,904.72
Debt Service	\$0.00	\$0.00	\$0.03
WCCPD	\$293,319.02	\$325,746.97	\$669,649.02
Capital Projects - Streets	\$228,290.87	\$348,973.65	\$42,955.93
Pooled Cash			<u>\$825,782.58</u>
<u>Total Cash</u>			<u>\$3,107,430.89</u>

**Monthly Financial Report (MFR) as of
April 30, 2018**

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Treasurer's Report

Bank Account Summary

Sales Tax Graphs

 Total City of Windcrest Sales Tax

 City of Windcrest Sales Tax - SA Annexation

 Sales tax associated with the SA Annexation

General Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Garbage Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Economic Development Corporation:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Hotel Motel Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Debt Service Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Windcrest Crime Control & Prevention District Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Capital Projects Street Fund:

 Balance Sheet, Financial Statement Summary and Financial Statement Summary

Summary of Total Assets in Non-Major Funds:

Asset Seizure Fund - Federal	\$	350
County Fire Contribution	\$	-
School Crossing Guard	\$	14,194
DARE	\$	-
Police Donations	\$	3,398
Asset Seizure Fund - State	\$	387
Police Education Training Fund	\$	3,617
Roosevelt Scholarship Funds	\$	4,127
Court Technology Fund	\$	42,802
Court Building Security Fund	\$	713

April 30, 2018

4/30/2018

Treasurer's Report to Council Members:

The following summary and attached report is the monthly financial report for April 2018

This report covers **58.33%** of the current fiscal year. If you would like additional detail to support the report, it is available at the City Manager's office.

	Current Month	Prior Year	Current Y.T.D.	Prior Y.T.D.	Y.T.D. % to Budget
General Fund:					
Income (1)	\$ 273,028	\$ 284,813	\$ 3,629,861	\$ 3,378,745	53.96%
Expenditures (2)	\$ 563,017	\$ 753,652	\$ 4,076,521	\$ 3,239,162	57.45%
Net	\$ (289,989)	\$ (468,839)	\$ (446,659)	\$ 139,583	
Garbage Fund:					
Income	\$ 289,212	\$ 41,439	\$ 768,073	\$ 478,320	78.50%
Expenditures	\$ 3,676	\$ 146,171	\$ 392,681	\$ 373,181	40.50%
	\$ 285,536	\$ (104,732)	\$ 375,392	\$ 105,139	
Debt Service Fund:					
Income	\$ -	\$ -	\$ -	\$ -	
Transfers In	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ -	\$ -	\$ -	\$ -	
Net	\$ -	\$ -	\$ -	\$ -	
Capital Projects Fund:					
Income	\$ 38,951	\$ 34,339	\$ 228,291	\$ 190,129	
Expenditures	\$ -	\$ 1,494	\$ 348,974	\$ 1,494	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Net	\$ 38,951	\$ 32,845	\$ (120,683)	\$ 188,635	
Total Funds:					
Income	\$ 601,191	\$ 360,592	\$ 4,626,225	\$ 4,047,194	
Expenditures	\$ 566,693	\$ 901,318	\$ 4,818,176	\$ 3,613,837	
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ -	
Net All Funds	\$ 34,498	\$ (540,726)	\$ (191,951)	\$ 433,356	
Sales Tax Collections (Actual Received):					
Crime Control District	\$ 55,039	\$ 61,347	\$ 412,011	\$ 358,411	
EDC	\$ 55,050	\$ 61,452	\$ 412,361	\$ 356,703	
General Fund	\$ 220,199	\$ 245,807	\$ 1,649,445	\$ 1,452,726	
Ad Valorem Tax Offset	\$ 55,050	\$ 61,452	\$ 412,361	\$ 356,703	
For Street Maintenance	\$ 55,050	\$ 61,452	\$ 412,489	\$ 356,703	
Net Sales Tax	\$ 440,388	\$ 491,509	\$ 2,352,685	\$ 2,881,245	
Annexed Area to S.A.	\$ (117,050)	\$ (108,702)	\$ (772,928)	\$ (631,446)	

We recommend that this Treasurer's Report be approved.

Respectfully Submitted,

Donald Hakala/Rafael Castillo Jr.
Finance Director City Manager

CITY OF WINDCREST FINANCE SUMMARY

For the Period Ending April 2018

	Account	Interest Rate
Frost Bank Accounts:		
Pooled Checking	\$ 825,783	0.01%
General Fund Money Market	\$ 537,170	0.01%
General Fund Development Escrow	\$ -	0.01%
General Fund Certificate of Deposit	\$ 25,000	0.23%
Garbage Fund Checking	\$ 25,732	0.01%
Garbage Fund Money Market	\$ 463	0.01%
Debt Service Fund	\$ 0	0.01%
Capital Projects Street Fund	\$ 24,214	0.01%
Hotel/Motel Occupancy Tax Fund	\$ 106,905	0.01%
Windcrest Crime Control & Prevention Dist. Fund	\$ 669,649	0.01%
Economic Development Corporation	\$ 470,757	0.01%
Asset Forfeiture/Seizure Savings (Federal)	\$ 350	0.01%
County Fire Contribution Savings	\$ -	0.01%
School Crossing Guard Savings	\$ 14,194	0.01%
Dare Program Fund Savings	\$ -	0.01%
Police Donation Savings	\$ 3,398	0.01%
Asset Forfeiture/Seizure Savings (State)	\$ 387	0.01%
Police Education/Training Savings	\$ 3,617	0.01%
Roosevelt Scholarship Fund	\$ 4,127	0.01%
Municipal Court Technology Fund	\$ 42,802	0.01%
Municipal Court Building Security Fund	\$ 713	0.01%
Total - Frost National Bank	\$ 2,755,260	
INVESTMENTS:		
IBC Bank Escrow CD Account	\$ 207,089	0.60%
Texpool (breakout by fund on following page)	\$ 134,653	0.1590%
Texpool for Streets	\$ 10,430	0.1590%
Total TexPool	\$ 145,083	
TOTAL ALL FUNDS	\$ 3,107,431	

Texpool Breakout by Fund

Balance		
Fund #	Fund Name	4/30/2018
1	General Fund	121,962.31
2	Garbage	432.15
17	Debt Service	-
19	Capital Project Street	8,312.08
13	Economic Dev. Fund	-
5	County Fire Contribution	3,946.07
9	Asset Seizure Fund - State	-
	Total	134,652.61

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01-1100	CASH - FROST OPERATING	0.00
01-1102	CLAIM ON CASH	527,876.56
01-1105	SAVINGS	537,170.13
01-1110	PETTY CASH	1,500.00
01-1111	STORE PETTY CASH	100.00
01-1112	VISA CARDS-PETTY CASH	0.00
01-1116	INVESTMENT/CERT DEPOSIT	0.00
01-1120	CERT. OF DEPOSIT-RESTRICTED	25,000.00
01-1125	INVESTMENT/TEXPOOL	121,962.31
01-1126	FROST ESCROW	0.00
01-1127	IBC BANK ESCROW	207,088.62
01-1128	EXPENSE CARD	4,238.01
01-1201	PREPAID INSURANCE	0.00
01-1204	PREPAID SALES TAX	0.00
01-1205	PREPAID EMS SERVICE	0.00
01-1210	PREPAID VOLUNTEER PENSION	0.00
01-1215	PREPAID MAINTENANCE CONTRACTS	0.00
01-1310	DUE FROM GARBAGE FUND	130,265.00
01-1320	DUE FROM ASSET FORF/SEIZ	0.00
01-1325	DUE FROM S C G FUND	0.00
01-1330	DUE FROM COUNTY FIRE CONT	22,000.00
01-1335	DUE FROM DARE PROGRAM FN	0.00
01-1340	DUE FROM POLICE DONATION ACCT	1,200.00
01-1345	DUE FROM ASSET SEIZ/STATE	0.00
01-1350	DUE FROM POLICE TRAINING FUND	1,150.00
01-1351	DUE FROM ROOSEVELT SCHOLARSHIP	0.00
01-1353	DUE FROM COURT TECH. FUND	0.00
01-1354	DUE FROM COURT BLDG. SEC. FUND	0.00
01-1355	DUE FROM EDC	145,000.00
01-1356	DUE FROM HOTEL/MOTEL TAX FUND	39,225.00
01-1357	DUE FROM TX TAX NOTES 2002 FUN	0.00
01-1380	DUE FROM WCCPD	37,000.00
01-1381	DUE FROM TX TAX NOTES 2005	338,000.00
01-1383	DUE FROM HRA	0.00
01-1501	A/R-ADVALOREM TAXES	41,562.77
01-1504	ALLOWANCE FOR DOUBT -WARRANTS	(436,582.95)
01-1505	ALLOW FOR DOUBTFUL ACCTS	(5,415.35)
01-1510	A/R-SALES TAX	(0.96)
01-1515	A/R-LIQUOR TAX	0.00
01-1562	A/R - GRANT FUNDS	0.00
01-1601	A/R-MISC FEES	8,429.49
01-1602	A/R WARRANTS - CITY PORTION	582,110.95
01-1605	A/R-FRANCHISE	97,902.07
01-1608	A/R - UNAPPLIED CREDITS	0.00
01-1620	A/R-WATER DISTRICT #10	0.00
01-1635	A/R-MISC. II	0.00
01-1636	A/R POST OFFICE PETTY CASH	200.00

2,426,981.65

TOTAL ASSETS

2,426,981.65

=====

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
01-2200	WAGES PAYABLE	0.00
01-2205	FED WITHHOLDING	0.00
01-2210	FICA PAYABLE - EMPLOYER	(427.27)
01-2215	FICA PAYABLE - EMPLOYEE	0.00
01-2220	MEDICARE PAYABLE EMPLOYER	22.56
01-2225	MEDICARE PAYABLE EMPLOYEE	0.00
01-2230	TMRS PAYABLE	(5,957.22)
01-2235	TWC TAXES PAYABLE	0.00
01-2240	TRUSTEE PAYABLE	2,087.62
01-2242	SEC 457B DEF.COMP. PAYABLE	1,290.71
01-2245	LIFE INSURANCE PAYABLE	(4,301.54)
01-2248	LEGALSHIELD VOL DED	0.00
01-2250	SUPPLEMENTAL INSURANCE	(450.72)
01-2251	DEPENDENT DENTAL INSURANCE	(6,464.01)
01-2252	DEPENDENT VISION INSURANCE	(2,322.31)
01-2255	DEP HLTH/OPT LIFE PAYABLE	(1,734.80)
01-2256	A/P FSA Med Ded	1,153.55
01-2257	A/P FSA DEP DED	0.00
01-2258	DUE TO EWALD TRACTOR	0.00
01-2259	A/P MISC DED	0.00
01-2310	DUE TO GARBAGE FUND	0.00
01-2320	DUE TO ASSET FORF/SEIZ FN	0.00
01-2325	DUE TO S.C.G. FUND	144.70
01-2330	DUE TO COUNTY FIRE CONTRI	0.00
01-2335	DUE TO DARE PROGRAM FUND	0.00
01-2340	DUE TO POLICE DONATION FUND	0.00
01-2345	DUE TO ASSET SEIZURE/STAT	0.00
01-2350	DUE TO POLICE TRAINING FUND	0.00
01-2351	DUE TO ROOSEVELT SCHOLARSHIP	0.00
01-2353	DUE TO COURT TECHNOLOGY FUND	0.00
01-2354	DUE TO COURT BLDG SECURITY FUN	0.00
01-2355	DUE TO EDC FUND	0.00
01-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00
01-2357	DUE TO TEXAS TAX NOTE FUND	0.00
01-2358	DUE TO WCC&PD FUND	0.00
01-2400	A/P PENDING	0.00
01-2401	A/P-GENERAL FUND	0.00
01-2402	A/P-COMP TO VICTIMS(CVC)	184.07
01-2403	A/P-REHABILITATION(CR)	0.00
01-2404	A/P-CRIMINAL JUSTICE(CJP)	10.00
01-2405	A/P-PERSONNEL TRAIN(JCPT)	24.56
01-2406	A/P-MANAGEMENT(LEMI)	0.00
01-2407	A/P-OFFICIERS ADM(LEOA)	0.00
01-2408	A/P-GENERAL REVENUE (GR)	0.00
01-2409	A/P-LIAB INS (OCL)	0.00
01-2410	A/P-SALES TAX	97,902.79
01-2411	BOND ESCROW	16,328.00
01-2412	A/P-CONTINUING ED(LEOCE)	0.00

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-2413	A/P TIME PAYMENT	97.43
01-2414	A/P MUN. BLDG. SECURITY (MCBS)	0.00
01-2415	A/P FUGITIVE APPREHENSION (FA)	36.36
01-2416	A/P CONSOLIDATED CRT COST(CCC)	9,349.22
01-2417	A/P JUVENILE CRIME(JCD)	3.63
01-2418	A/P FTA FEE (FTA)	(691.33)
01-2420	DEPOSITS-CONTRACTORS	0.00
01-2421	A/P-RESTITUTION	0.00
01-2422	DEPOSITS-VEHICLE STORAGE	5,754.38
01-2423	AP-CHILD SAFETY SEAT & BELT	324.25
01-2424	A/P CORRECTIONAL MGMT (CMI)	3.63
01-2425	DEPOSITS-CIVIC CENTER	(1,930.00)
01-2426	A/P INDIGENT DEFENSE FEE	456.80
01-2427	DEPOSITS - TACO CABANA	0.00
01-2428	A/P - MUNI SVC BUREAU	0.00
01-2429	A/P - STATE TRAFFIC FEES	2,814.27
01-2430	BOND REFUNDS	1,547.00
01-2431	A/P - STATE JURY FEE (SJRF)	929.51
01-2432	A/P - EXPUNCTION FEE (EXPUNG)	0.00
01-2433	A/P-RESTITUT FEE-STATE (RSTS)	0.00
01-2434	A/P-JUDICIAL FEE-STATE (JFCT)	1,246.88
01-2436	A/P-LINEBARGER COURT COLLECTIO	291.30
01-2437	A/P-CIVIL JUSTICE FINE (CJFS)	269.77
01-2438	BONDS APPLIED	0.00
01-2440	FROST BANK ESCROW FUNDS	0.00
01-2449	A/P CAPITAL LEASE	0.00
01-2450	A/P LEASE	0.00
01-2451	A/P SALES TAX PAYBACK	0.00
01-2455	A/P VFFP	0.00
01-2470	ACCRUED COMPENSATED ABSENCES	0.00
01-2471	PENDING PRIOR PERIOD AJE	(0.07)
01-2475	ENCUMBRANCES	0.00
01-2476	RESERVE FOR ENCUMBRANCES	0.00
01-2477	PRIOR YEAR ENCUMBRANCES	0.00
01-2478	RESERVE PRIOR YEAR ENCUMBRANCE	0.00
01-2501	DEFERRED REVENUE-TAXES	35,431.42
01-2502	DEFERRED REVENUE - OTHER	(2,085.00)
01-2503	DEFERRED REVENUE - WARRANTS	145,528.00
	TOTAL LIABILITIES	296,868.14
EQUITY		
=====		
01-3201	FUND BALANCE	2,576,772.95
01-3202	FUND BALANCE-RESTRICTED	0.00
01-3205	FOR ECONOMIC IMPACT	0.00
01-3207	FOR CASHFLOW	0.00
01-3209	FOR EMERGENCY CONTINGENCY	0.00
01-3213	FOR STREET MAINTENANCE	0.00
01-3214	FOR STREET SWEEPER	0.00
	TOTAL BEGINNING EQUITY	2,576,772.95
	TOTAL REVENUE	3,629,861.45

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
	TOTAL EXPENSES	<u>4,076,520.89</u>
	TOTAL INCREASE/(DECREASE) IN FUND BAL. (	<u>446,659.44)</u>
	TOTAL EQUITY & FUND BALANCE	<u>2,130,113.51</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE	2,426,981.65 =====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	6,727,017	6,727,017	273,027.79	3,629,861.45	3,725,601.06	0.00	53.96	3,097,155.26
TOTAL REVENUES	6,727,017	6,727,017	273,027.79	3,629,861.45	3,725,601.06	0.00	53.96	3,097,155.26
<u>EXPENDITURE SUMMARY</u>								
<u>01-ADMINISTRATION</u>								
SALARIES & BENEFITS	162,505	162,505	12,401.52	95,127.19	109,593.13	0.00	58.54	67,377.77
OTHER EXPENSES	89,000	89,000	5,786.08	64,285.57	34,511.72	469.00	72.76	24,245.43
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	251,505	251,505	18,187.60	159,412.76	144,104.85	469.00	63.57	91,623.20
<u>02-POLICE DEPARTMENT</u>								
SALARIES & BENEFITS	2,084,901	2,084,901	153,090.43	1,299,752.91	1,121,596.46	0.00	62.34	785,147.85
OTHER EXPENSES	120,500	120,500	7,809.12	66,813.11	78,226.40	132.78	55.56	53,554.11
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	2,205,401	2,205,401	160,899.55	1,366,566.02	1,199,822.86	132.78	61.97	838,701.96
<u>03-FIRE DEPARTMENT</u>								
SALARIES & BENEFITS	208,567	211,067	13,460.02	113,649.17	83,536.78	0.00	53.85	97,417.94
OTHER EXPENSES	191,100	192,600	624.16	110,652.69	41,825.50	16,742.75	66.15	65,204.56
CAPITAL EXPENSES	0	0	11,754.22	0.00	16,132.29	2,145.00	0.00	2,145.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 03-FIRE DEPARTMENT	399,667	403,667	1,081.64	224,301.86	141,494.57	18,887.75	60.25	160,477.50
<u>04-SPECIAL SERVICES</u>								
SALARIES & BENEFITS	90,694	90,694	2,430.77	29,440.22	38,894.56	0.00	32.46	61,254.22
OTHER EXPENSES	147,785	147,785	8,399.12	97,755.03	95,776.61	0.00	66.15	50,029.97
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 04-SPECIAL SERVICES	238,479	238,479	10,829.89	127,195.25	134,671.17	0.00	53.34	111,284.19
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>06-PARKS & RECREATION</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	176,500	176,500	10,285.05	61,379.60	77,355.14	125.00	34.85	114,995.40
CAPITAL EXPENSES	0	0	0.00	19,178.00	101,464.58	0.00	0.00	19,178.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	176,500	176,500	10,285.05	80,557.60	178,819.72	125.00	45.71	95,817.40
<u>07-FLEET MECHANIC</u>								
SALARIES & BENEFITS	65,121	65,121	4,920.12	40,382.69	35,853.04	0.00	62.01	24,737.87
OTHER EXPENSES	123,950	123,950	16,950.28	62,469.98	93,194.47	1,133.76	51.31	60,346.26
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 07-FLEET MECHANIC	189,071	189,071	21,870.40	102,852.67	129,047.51	1,133.76	55.00	85,084.13
<u>08-COURT</u>								
SALARIES & BENEFITS	387,145	387,145	24,652.37	187,962.20	175,601.08	0.00	48.55	199,182.55
OTHER EXPENSES	35,000	35,000	495.95	15,548.67	19,325.54	300.00	45.28	19,151.33
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	422,145	422,145	25,148.32	203,510.87	194,926.62	300.00	48.28	218,333.88
<u>DEPT 09</u>								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT 09	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>10-FACILITY DIVISION</u>								
OTHER EXPENSES	213,000	213,000	17,131.99	115,953.45	131,688.79	0.00	54.44	97,046.55
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	213,000	213,000	17,131.99	115,953.45	131,688.79	0.00	54.44	97,046.55
<u>11-CIVIC CENTER</u>								
SALARIES & BENEFITS	75,516	75,516	4,696.01	40,950.91	37,029.53	0.00	54.23	34,564.87
OTHER EXPENSES	46,000	46,000	1,702.13	27,657.80	20,645.48	706.04	61.66	17,636.16
CAPITAL EXPENSES	0	0	0.00	0.00	6,951.38	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	121,516	121,516	6,398.14	68,608.71	64,626.39	706.04	57.04	52,201.03
<u>14-CONTRACT SERVICES</u>								
OTHER EXPENSES	446,046	446,046	15,758.55	265,792.24	285,059.55	28,577.37	66.00	151,676.29
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	446,046	446,046	15,758.55	265,792.24	285,059.55	28,577.37	66.00	151,676.29
<u>15-TECH SUPPORT</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	277,000	277,000	52,238.72	206,961.88	149,024.84	0.00	74.72	70,038.12
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	277,000	277,000	52,238.72	206,961.88	149,024.84	0.00	74.72	70,038.12

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-PUBLIC WORKS								
SALARIES & BENEFITS	617,698	617,698	46,274.60	379,617.68	334,182.76	0.00	61.46	238,080.71
OTHER EXPENSES	92,000	92,000	17,921.48	54,691.09	36,736.00	858.75	60.38	36,450.16
CAPITAL EXPENSES	0	0	0.00	3,208.60	9,989.00	0.00	0.00	(3,208.60)
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	709,698	709,698	64,196.08	437,517.37	380,907.76	858.75	61.77	271,322.27
17-ANIMAL CONTROL								
SALARIES & BENEFITS	113,509	113,509	8,730.06	69,353.06	66,121.12	0.00	61.10	44,155.81
OTHER EXPENSES	57,800	57,800	2,902.40	22,846.02	29,605.69	0.00	39.53	34,953.98
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-ANIMAL CONTROL	171,309	171,309	11,632.46	92,199.08	95,726.81	0.00	53.82	79,109.79
18-WCCPD								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 18-WCCPD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-CODE ENFORCEMENT								
SALARIES & BENEFITS	66,425	66,425	5,233.59	43,746.93	34,265.24	0.00	65.86	22,678.56
OTHER EXPENSES	2,385	2,385	75.00	3,068.63	254.98	69.94	131.60	(753.57)
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 19-CODE ENFORCEMENT	68,810	68,810	5,308.59	46,815.56	34,520.22	69.94	68.14	21,924.99
20-FINANCE								
SALARIES & BENEFITS	300,690	300,690	22,645.66	176,289.33	156,761.62	0.00	58.63	124,400.58
OTHER EXPENSES	39,000	39,000	457.70	15,500.27	16,218.25	0.00	39.74	23,499.73
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	339,690	339,690	23,103.36	191,789.60	172,979.87	0.00	56.46	147,900.31
21-ECONOMIC DEVELOPMENT(E)								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 21-ECONOMIC DEVELOPMENT(E)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
23-DEPT								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 23-DEPT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
25-CITY MANAGEMENT								
SALARIES & BENEFITS	177,211	177,211	13,247.04	103,440.71	97,795.85	0.00	58.37	73,770.38
OTHER EXPENSES	10,800	10,800	14.00	8,188.79	6,103.13	0.00	75.82	2,611.21
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	188,011	188,011	13,261.04	111,629.50	103,898.98	0.00	59.37	76,381.59

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
26-POOL								
SALARIES & BENEFITS	65,975	65,975	0.00	3,500.00	4,226.22	0.00	5.31	62,475.00
OTHER EXPENSES	37,350	37,350	1,418.30	5,988.53	5,187.56	212.99	16.60	31,148.48
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	103,325	103,325	1,418.30	9,488.53	9,413.78	212.99	9.39	93,623.48
27-POST OFFICE								
SALARIES & BENEFITS	47,345	47,345	3,561.42	34,026.52	29,792.55	0.00	71.87	13,318.66
OTHER EXPENSES	21,800	21,800	2,741.83	10,842.46	6,475.40	0.00	49.74	10,957.54
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 27-POST OFFICE	69,145	69,145	6,303.25	44,868.98	36,267.95	0.00	64.89	24,276.20
28-HUMAN RESOUCES								
OTHER EXPENSES	160,500	160,500	15,270.06	76,705.67	50,481.71	0.00	47.79	83,794.33
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOUCES	160,500	160,500	15,270.06	76,705.67	50,481.71	0.00	47.79	83,794.33
29-MERIT INCREASES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 29-MERIT INCREASES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
30-CAPITAL								
OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	406,712	406,712	82,693.64	143,793.29	0.00	30,337.00	42.81	232,581.80
OTHER INCOME/EXPENSES	76,581	76,581	0.00	0.00	0.00	0.00	0.00	76,581.00
TOTAL 30-CAPITAL	483,293	483,293	82,693.64	143,793.29	0.00	30,337.00	36.03	309,162.80
00-GENERAL EXPENDITURES								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	7,234,111	7,238,111	563,016.63	4,076,520.89	3,637,483.95	81,810.38	57.45	3,079,780.01
REVENUE OVER/(UNDER) EXPENDITURES	(507,095)	(511,095)	(289,988.84)	(446,659.44)	88,117.11	(81,810.38)	103.40	17,375.25

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4101 ADVALOREM TAX CURRENT	1,885,721	1,885,721	17,825.42	1,765,506.86	1,661,258.78	0.00	93.63	120,214.14
01-4105 ADVALOREM TAX DELINQUENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4110 ADVALOREM TAX PEN & INT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4115 SALES TAX	2,310,469	2,310,469	155,649.01	912,339.68	923,366.20	0.00	39.49	1,398,129.74
01-4116 SALES TX-AD VALOREM TX OFFSET	562,272	562,272	38,912.26	228,084.90	230,841.54	0.00	40.56	334,187.04
01-4117 SALES TAX FOR STREET MAINT.	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4118 HOTEL OCC. TAX FUND TRANSFER	140,000	140,000	0.00	0.00	0.00	0.00	0.00	140,000.00
01-4119 HOTEL OCC.TAX F. TRSFR CAPITAL	45,000	45,000	0.00	0.00	0.00	0.00	0.00	45,000.00
01-4120 MIXED BEVERAGE GROSS RECEIPTS	26,000	26,000	7,776.31	21,938.63	21,891.19	0.00	84.38	4,061.37
01-4201 CPS ENERGY FRANCHISE FEES	496,095	496,095	0.00	155,335.94	256,109.77	0.00	31.31	340,758.89
01-4205 AT&T TELECOM FRANCHISE FEES	61,215	61,215	0.00	21,815.70	25,798.83	0.00	35.64	39,398.85
01-4210 TIME WARNER CABLE & TEL FEES	69,918	69,918	33.60	1,262.30	6,909.80	0.00	1.81	68,655.46
01-4211 TWC - PEG Fee 1%	12,120	12,120	0.00	43,094.41	20,757.85	0.00	355.56 (	30,974.41)
01-4215 OTHER TELECOM FEES	2,000	2,000	18.20	134.40	16,219.99	0.00	6.72	1,865.60
01-4230 FRANCHISE FEES -WATER	2,600	2,600	0.00	0.00	0.00	0.00	0.00	2,600.00
01-4301 INTEREST	675	675	1,819.21	10,998.88	5,229.84	0.00	1,629.46 (	10,323.88)
01-4302 FRANCHISE FEE- SANITATION	1,125	1,125	260.88	653.84	505.93	0.00	58.12	471.16
01-4310 COURT FINES	563,896	563,896	41,421.11	291,091.14	314,732.97	0.00	51.62	272,805.02
01-4320 WINDCREST GIFT SHOP	500	500	0.00	29.78	541.36	0.00	5.96	470.22
01-4352 WINDFEST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4354 FOREST OF ANGELS MEMORIAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4355 LITTLE LEAGUE FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4357 CRAPE MYRTLE DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4401 SWIMMING POOL FEES	30,298	30,298	0.00 (	80.00)	0.00	0.00	0.26-	30,378.08
01-4402 SWIMMING POOL CONCESSIONS	4,700	4,700	0.00	0.00	0.00	0.00	0.00	4,700.00
01-4403 SWIMMING POOL B-PARTIES	4,200	4,200	0.00	0.00	0.00	0.00	0.00	4,200.00
01-4408 CONTRACTOR ANNUAL REGISTRATION	5,520	5,520	360.00	2,040.00	3,245.00	0.00	36.96	3,480.00
01-4409 BUILDING PERMIT FEES	210,000	210,000	7,493.27	77,280.24	132,525.85	0.00	36.80	132,719.76
01-4410 FOOD PERMIT FEES	26,463	26,463	0.00	18,675.00	19,747.50	0.00	70.57	7,787.65
01-4420 LIQUOR LICENSE FEES	2,100	2,100	837.50	2,455.00	0.00	0.00	116.90 (	355.00)
01-4425 VEHICLE STORAGE FEES	14,000	14,000	0.00 (	23.79)	2.65	0.00	0.17-	14,023.79
01-4430 CIVIC CENTER FEES	21,880	21,880	2,300.00	11,746.00	11,250.00	0.00	53.68	10,134.32
01-4435 DOG TAG & IMPOUNDMENT FEES	450	450	50.00	350.00	240.00	0.00	77.78	100.00
01-4440 MISCELLANEOUS FEES	2,000	2,000	234.30	1,259.30	2,107.75	0.00	62.97	740.70
01-4441 ALARM & PERMIT FEES	4,500	4,500	200.00	2,700.00	2,425.00	0.00	60.00	1,800.00
01-4442 PLATTING/ZONING/VAR FEES	300	300	0.00	0.00	500.00	0.00	0.00	300.00
01-4444 FOOD HANDLER TRAINING FEES	1,000	1,000	0.00	150.00	333.00	0.00	15.00	850.00
01-4450 POST OFFICE SUBSIDY	25,000	25,000	0.00	8,333.32	14,583.31	0.00	33.33	16,666.68
01-4451 EDC REIMBURSEMENT	30,000	30,000	0.00	0.00	0.00	0.00	0.00	30,000.00
01-4455 WCCPD REIMBURSEMENT	30,000	30,000	0.00	0.00	0.00	0.00	0.00	30,000.00
01-4460 MISCELLANEOUS INCOME	25,000	25,000 (	6,329.95)	22,925.23	25,744.26	0.00	91.70	2,074.77
01-4461 WORKER'S COMP	0	0	0.00	548.00 (	434.00)	0.00	0.00 (	548.00)
01-4462 DONATIONS FD	0	0	0.00	0.00	0.00	0.00	0.00 (	50.00)
01-4470 LEASE OF LAND	50,000	50,000	4,166.67	29,166.69	29,166.69	0.00	58.33	20,833.31
01-4471 LEASE OF BUILDING SPACE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4475 INCOME - BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4500 COURT TECHNOLOGY TRANS IN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4501 GARBAGE FUND ADMIN TRANSFER	60,000	60,000	0.00	0.00	0.00	0.00	0.00	60,000.00
01-4502 FIRE TRUCK REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF WINCREST
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01 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-4503 LASERFICHE RECORD SYS TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4504 COURT SECURITY FUND TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4505 GARBAGE FUND TRANSFER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4507 GRANT PROCEEDS CJD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4508 GRANT PROCEEDS - AACOG	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4509 GRANT PROCEEDS-TP&W	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4510 GRANT PROCEEDS-TCFP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4511 GRANT PROCEEDS-DOJ	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4512 GRANT PROCEEDS - TXDOT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,727,017	6,727,017	273,027.79	3,629,861.45	3,725,601.06	0.00	53.96	3,097,155.26

CITY OF WINCREST
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01 -GENERAL FUND

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<u>01-ADMINISTRATION</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-501-010 ADMIN. SALARIES	109,762	109,762	8,497.35	63,416.46	75,597.33	0.00	57.78	46,345.58
01-501-011 ADMIN.LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-014 STIPEND	3,898	3,898	0.00	3,898.20	3,898.20	0.00	100.00 (	0.01)
01-501-015 ADMIN INCENTIVE PAY-BILINGUA	600	600	46.16	346.20	334.66	0.00	57.70	253.80
01-501-018 ADMIN.EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-020 ADMIN. OVERTIME	2,700	2,700	0.00	188.00	775.10	0.00	6.96	2,512.00
01-501-030 SOCIAL SECURITY	9,330	9,330	644.06	5,119.04	6,739.27	0.00	54.87	4,210.73
01-501-040 HEALTH INSURANCE	25,336	25,336	2,040.00	16,491.56	14,780.09	0.00	65.09	8,844.82
01-501-045 INSURANCE - BCWID	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-050 RETIREMENT	9,879	9,879	692.87	5,144.60	6,529.60	0.00	52.08	4,733.98
01-501-060 WORKERS' COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-070 UNEMPLOYMENT COMPENSATION	1,000	1,000	481.08	523.13	938.88	0.00	52.31	476.87
01-501-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	162,505	162,505	12,401.52	95,127.19	109,593.13	0.00	58.54	67,377.77
<u>OTHER EXPENSES</u>								
01-501-130 BONDS & TRAINING	4,500	4,500	536.04	2,320.43	750.32	0.00	51.57	2,179.57
01-501-151 Contract Svc - Inspections	60,000	60,000	0.00	50,179.36	20,640.00	0.00	83.63	9,820.64
01-501-420 OFFICE SUPPLIES	6,000	6,000	0.00	4,891.47	3,430.75	469.00	89.34	639.53
01-501-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	172.27	0.00	0.00	0.00 (	172.27)
01-501-440 ELECTION SUPPLIES	13,000	13,000	5,250.04	5,250.04	9,355.05	0.00	40.38	7,749.96
01-501-500 GENERAL/GIFT SHOP	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-501-590 POSTAGE	500	500	0.00	14.70	140.60	0.00	2.94	485.30
01-501-600 OFFICE EQUIPMENT & MAINT	0	0	0.00	1,641.61	195.00	0.00	0.00 (	1,641.61)
01-501-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-501-700 CONTINGENCIES	0	0	0.00	184.31	0.00	0.00	0.00	184.31
TOTAL OTHER EXPENSES	89,000	89,000	5,786.08	64,285.57	34,511.72	469.00	72.76	24,245.43
<u>CAPITAL EXPENSES</u>								
01-501-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-501-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 01-ADMINISTRATION	251,505	251,505	18,187.60	159,412.76	144,104.85	469.00	63.57	91,623.20

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01 -GENERAL FUND

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02-POLICE DEPARTMENT								
=====								
<u>SALARIES & BENEFITS</u>								
01-502-010 POLICE SALARIES	1,153,079	1,153,079	85,863.47	678,460.27	600,332.66	0.00	58.84	474,618.46
01-502-011 POLICE LONGEVITY	0	0	0.00	0.00	8.12	0.00	0.00	0.00
01-502-012 CIVILIAN SALARIES	205,222	205,222	12,046.02	114,466.33	101,645.35	0.00	55.78	90,756.04
01-502-013 CIVILIAN LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-014 POLICE SPECIAL ASSIGNMENT SA	10,200	10,200	346.16	3,196.28	3,277.06	0.00	31.34	7,003.72
01-502-015 POL INCENTIVE PAY-BILING & S	12,300	12,300	643.83	4,406.75	4,257.95	0.00	35.83	7,893.25
01-502-016 CIV.INCENTIVE PAY-BILING & S	2,400	2,400	119.39	887.88	843.59	0.00	37.00	1,512.12
01-502-017 POLICE SALARIES-CERTIFICATIO	16,541	16,541	877.04	6,208.52	7,116.73	0.00	37.53	10,332.48
01-502-018 POLICE EDUCATION PAY	5,000	5,000	92.32	692.40	403.90	0.00	13.85	4,307.60
01-502-019 POLICE TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-020 POLICE OVERTIME	65,000	65,000	6,586.77	58,965.72	56,640.54	0.00	90.72	6,034.28
01-502-021 7K HOURS	26,000	26,000	4,340.32	32,108.94	18,862.55	0.00	123.50 (	6,108.94)
01-502-022 CIVILIAN OVERTIME	20,000	20,000	2,835.35	19,291.84	13,617.23	0.00	96.46	708.16
01-502-023 POL INCENTIVE PAY - SDP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-025 STIPEND (CIVILIAN & POLICE)	36,383	36,383	0.00	35,083.80	35,083.80	0.00	96.43	1,299.29
01-502-026 HAZARDOUS DUTY PAY	19,600	19,600	1,066.28	6,699.96	6,470.00	0.00	34.18	12,900.04
01-502-030 SOCIAL SECURITY	98,012	98,012	7,459.40	60,944.36	65,955.83	0.00	62.18	37,067.33
01-502-030CSOCIAL SECURITY CIVILIAN	17,444	17,444	1,138.11	10,726.56	3,492.56	0.00	61.49	6,717.34
01-502-040 HEALTH INSURANCE	236,473	236,473	16,553.09	135,307.03	100,013.42	0.00	57.22	101,165.85
01-502-050 RETIREMENT	103,777	103,777	8,058.16	63,357.53	65,828.99	0.00	61.05	40,419.56
01-502-050CRETIREMENT CIVILIAN	18,470	18,470	1,216.56	10,825.13	3,686.33	0.00	58.61	7,644.88
01-502-060 WORKERS' COMPENSATION	35,000	35,000	0.00	53,943.02	31,979.56	0.00	154.12 (	18,943.02)
01-502-070 UNEMPLOYMENT COMPENSATION	4,000	4,000	3,848.16	4,180.59	2,080.29	0.00	104.51 (	180.59)
01-502-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-096 EXEMPT VACATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	2,084,901	2,084,901	153,090.43	1,299,752.91	1,121,596.46	0.00	62.34	785,147.85
<u>OTHER EXPENSES</u>								
01-502-120 DUES & SUBSCRIPTIONS	500	500	0.00	350.00	350.00	0.00	70.00	150.00
01-502-130 BONDS & TRAINING	7,500	7,500	206.50	2,408.56	5,760.92	0.00	32.11	5,091.44
01-502-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-400 CITIZEN'S PATROL	2,500	2,500	115.57	215.71	1,609.69	0.00	8.63	2,284.29
01-502-420 OFFICE SUPPLIES	5,000	5,000	971.23	3,459.76	4,096.24	0.00	69.20	1,540.24
01-502-430 MISCELLANEOUS SUPPLIES	15,000	15,000	857.98	7,422.73	15,800.38	0.00	49.48	7,577.27
01-502-431 EMPLOYEE APPRECIATION LUNCHE	1,500	1,500	0.00	120.25	0.00	0.00	8.02	1,379.75
01-502-432 MOBILE DATA/PHONE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-502-433 PD IT SOFTWARE HARDWARE & SU	14,000	14,000	0.00	590.58	5,072.21	0.00	4.22	13,409.42
01-502-450 LAB FEES/CRIME SCENE SUPP	13,500	13,500	2,215.00	8,405.71	4,851.50	0.00	62.26	5,094.29
01-502-480 UNIFORM ALLOWANCE	8,500	8,500	288.49	3,263.58	5,383.60	132.78	39.96	5,103.64
01-502-520 BICYCLE PARTS & MAINTENANCE	1,000	1,000	529.00	529.00	0.00	0.00	52.90	471.00
01-502-540 VEHICLE FUEL	50,000	50,000	2,612.01	39,994.79	32,358.90	0.00	79.99	10,005.21
01-502-550 PRISONER EXPENSE	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-502-590 POSTAGE	500	500	13.34	52.44	347.32	0.00	10.49	447.56
01-502-700 CONTINGENCIES	0	0	0.00	0.00	2,595.64	0.00	0.00	0.00
TOTAL OTHER EXPENSES	120,500	120,500	7,809.12	66,813.11	78,226.40	132.78	55.56	53,554.11

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<u>CAPITAL EXPENSES</u>								
01-502-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-502-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 02-POLICE DEPARTMENT	2,205,401	2,205,401	160,899.55	1,366,566.02	1,199,822.86	132.78	61.97	838,701.96

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03-FIRE DEPARTMENT								
SALARIES & BENEFITS								
01-503-010 FIRE DEPT. SALARIES	129,049	129,049	9,932.95	74,630.79	55,345.05	0.00	57.83	54,418.18
01-503-011 FIRE DEPT. LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-012 STIPEND	3,898	3,898	0.00	3,898.20	3,248.50	0.00	100.00 (	0.01)
01-503-015 FIRE INCENTIVE PAY-BILINGUAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-020 FIRE OVERTIME	3,000	5,500	215.40	5,298.20	239.16	0.00	96.33	201.80
01-503-030 SOCIAL SECURITY	10,969	10,969	776.36	6,412.80	4,891.99	0.00	58.46	4,556.36
01-503-040 HEALTH INSURANCE	25,336	25,336	1,371.95	11,034.12	7,996.08	0.00	43.55	14,302.26
01-503-050 RETIREMENT	11,614	11,614	823.04	6,428.87	1,810.86	0.00	55.35	5,185.54
01-503-060 WORKERS' COMPENSATION	2,500	2,500	0.00	3,500.00	2,499.67	0.00	140.00 (	1,000.00)
01-503-070 UNEMPLOYMENT COMPENSATION	1,000	1,000	340.32	394.19	805.05	0.00	39.42	605.81
01-503-080 VOLUNTEER PENSION FUND	21,200	21,200	0.00	2,052.00	6,700.42	0.00	9.68	19,148.00
01-503-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	208,567	211,067	13,460.02	113,649.17	83,536.78	0.00	53.85	97,417.94
OTHER EXPENSES								
01-503-130 TRAINING	16,000	12,000	0.00	6,964.30	1,415.90	0.00	58.04	5,035.70
01-503-140 EMPLOYMENT SCREENING	0	100	0.00	92.21	0.00	0.00	92.21	7.79
01-503-150 HAZMAT PROGRAM	2,000	267	0.00	267.32	1,000.00	0.00	100.00	0.00
01-503-215 MOBILE PHONES CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-220 MOBILE PHONES MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-221 MOBILE DATA TERMINAL SERVICE	3,000	3,000	0.00	100.00	732.48	0.00	3.33	2,900.00
01-503-223 PAGER CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-224 PAGER MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-226 PAGER MAINTENANCE - FIRE	3,000	563	0.00	562.92	1,874.50	0.00	99.99	0.08
01-503-227 RADIO CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-229 RADIO MAINTENANCE	10,000	5,500	0.00	1,500.00	0.00	0.00	27.27	4,000.00
01-503-396 EOC EQUIPMENT & SUPPLIES	2,000	5,001	0.00	3,867.51 (	122.20)	1,095.68	99.25	37.31
01-503-420 OFFICE SUPPLIES	3,500	3,500	0.00	2,794.37	1,698.07	0.00	79.84	705.63
01-503-430 SUPPLIES & EQUIPMENT	10,000	42,033 (	18,897.77)	28,073.22	1,182.06	13,363.31	98.58	596.15
01-503-431 EMPLOYEE APPRECIATION LUNCHE	500	900	236.61	902.65	212.13	0.00	100.29 (	2.65)
01-503-450 MEDICAL SUPPLIES	8,000	5,500	581.36	1,817.86	53.64	0.00	33.05	3,682.14
01-503-460 MEDICAL TRAINING	10,000	7,500	0.00	127.95	8,370.00	1,100.00	16.37	6,272.05
01-503-480 UNIFORM ALLOWANCE	1,500	7,192	3,834.85	6,807.69	1,123.23	383.94	100.00	0.00
01-503-503 VEHICLE PARTS - FIRE	6,000	8,000	0.00	0.00	2,885.67	0.00	0.00	8,000.00
01-503-540 VEHICLE FUEL	20,000	16,800	731.25	4,960.84	2,773.66	0.00	29.53	11,839.16
01-503-590 POSTAGE	100	180	0.00	174.32	0.00	0.00	96.84	5.68
01-503-603 VEHICLE OUTSIDE MAINT. FIRE	40,000	31,365	1,170.00	11,364.53	6,191.42	0.00	36.23	20,000.84
01-503-610 DORM - TELEPHONE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-620 DORM - UTILITIES & CABLE	12,000	12,000	346.30	4,436.95	2,621.64	0.00	36.97	7,563.05
01-503-630 DORM - REPAIRS & MAINT	8,000	8,000	7,853.90	19,208.69	5,286.18	799.82	250.11 (	12,008.51)
01-503-700 CONTINGENCIES	2,500	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-703 LEASE PURCHASE - FIRE DEPT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-704 LEASE PURCHASE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-710 TRAVEL	5,500	5,500	194.88	824.78	0.00	0.00	15.00	4,675.22
01-503-730 ANNUAL PUMP TESTS	5,500	2,500	0.00	2,499.50	0.00	0.00	100.00	0.00
01-503-740 MAINTENANCE CONTRACTS	8,000	11,200	2,934.54	11,136.42	2,179.62	0.00	99.43	63.58

CITY OF WINCREST
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AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-503-750 SCBA TESTS	10,000	4,000	389.92	2,168.66	0.00	0.00	54.22	1,831.34
01-503-760 LADDER TESTS	4,000	0	0.00	0.00	2,347.50	0.00	0.00	0.00
TOTAL OTHER EXPENSES	191,100	192,600	(624.16)	110,652.69	41,825.50	16,742.75	66.15	65,204.56
<u>CAPITAL EXPENSES</u>								
01-503-800 CAPITAL EXPENDITURES	0	0	(2,276.39)	0.00	0.00	0.00	0.00	0.00
01-503-801 CAPITAL EQUIPMENT	0	0	(7,400.00)	0.00	15,988.29	0.00	0.00	0.00
01-503-802 CAPITAL FACILITIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-803 CAPITAL FLEET	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-503-804 CAPITAL PPE(PERS. PROTECT.EQ	0	0	(2,077.83)	0.00	144.00	2,145.00	0.00	(2,145.00)
TOTAL CAPITAL EXPENSES	0	0	(11,754.22)	0.00	16,132.29	2,145.00	0.00	(2,145.00)
<u>OTHER INCOME/EXPENSES</u>								
01-503-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 03-FIRE DEPARTMENT	 399,667	 403,667	 1,081.64	 224,301.86	 141,494.57	 18,887.75	 60.25	 160,477.50

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04-SPECIAL SERVICES								
=====								
<u>SALARIES & BENEFITS</u>								
01-504-009 SALARIES	50,770	50,770	2,026.03	16,633.22	20,375.88	0.00	32.76	34,136.67
01-504-010 SALARIES - MAYOR & COUNCIL	11,520	11,520	0.00	5,447.54	7,560.00	0.00	47.29	6,072.46
01-504-011 SALARIES - PLANNING & ZONING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-012 SALARIES-CITY MANAGER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-013 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-014 STIPEND	650	650	0.00	649.70	649.70	0.00	100.00	0.00
01-504-030 SOCIAL SECURITY	5,295	5,295	155.00	1,716.92	1,730.26	0.00	32.43	3,577.72
01-504-040 HEALTH INSURANCE	16,891	16,891	0.00	2,040.00	7,967.50	0.00	12.08	14,850.92
01-504-050 RETIREMENT	4,569	4,569	164.31	1,337.18	0.00	0.00	29.26	3,232.11
01-504-060 WORKERS COMPENSATION	500	500	0.00	1,500.00	456.83	0.00	300.00 (	1,000.00)
01-504-070 UNEMPLOYMENT COMP	500	500	85.43	115.66	154.39	0.00	23.13	384.34
TOTAL SALARIES & BENEFITS	90,694	90,694	2,430.77	29,440.22	38,894.56	0.00	32.46	61,254.22
<u>OTHER EXPENSES</u>								
01-504-110 BANK ACTIVITY CHARGES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-120 DUES & SUBSCRIPTIONS	4,085	4,085	1,000.00	1,583.00	3,316.91	0.00	38.75	2,502.00
01-504-135 EMPLOYEE RECOGNITION PROG	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-140 EMPLOYEE APPRECIATION FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-145 EMPLOYEE WELLNESS PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-400 CITIZEN'S PATROL	500	500	0.00	0.00	24.87	0.00	0.00	500.00
01-504-420 OFFICE SUPPLIES	1,000	1,000	2,258.00	4,306.85	738.29	0.00	430.69 (	3,306.85)
01-504-440 ELECTION SUPPLIES/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-460 SPECIAL EVENTS	30,000	30,000	5,794.43	18,711.22	22,588.48	0.00	62.37	11,288.78
01-504-465 JULY 4TH EVENT	10,000	10,000	0.00	0.00	0.00	0.00	0.00	10,000.00
01-504-470 LIGHT UP	30,000	30,000 (	7,577.99)	47,297.24	36,445.50	0.00	157.66 (	17,297.24)
01-504-475 50th ANNIVERSARY EVENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-480 WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-485 WINDFEST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-486 FIREMAN'S PICNIC & WINDFEST	7,000	7,000	0.00	0.00	0.00	0.00	0.00	7,000.00
01-504-490 WINDCREST YOUTH ACTIVITIES	1,200	1,200	0.00	0.00	0.00	0.00	0.00	1,200.00
01-504-590 POSTAGE	18,000	18,000	1,346.20	5,279.79	4,587.97	0.00	29.33	12,720.21
01-504-609 TRANSFER TO TXWEACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-504-610 NEWSLETTER	15,000	15,000	3,245.86	10,904.52	11,043.99	0.00	72.70	4,095.48
01-504-630 LEGAL ADVERTISING	13,000	13,000	746.50	1,589.40	8,438.05	0.00	12.23	11,410.60
01-504-635 ADVERTISING	9,000	9,000	272.45	1,910.03	2,105.15	0.00	21.22	7,089.97
01-504-645 MAYOR - COUNCIL EXPENSES	6,000	6,000	545.67	4,015.85	5,713.40	0.00	66.93	1,984.15
01-504-650 MILEAGE & ENTERTAINMENT EXPE	3,000	3,000	768.00	2,157.13	774.00	0.00	71.90	842.87
TOTAL OTHER EXPENSES	147,785	147,785	8,399.12	97,755.03	95,776.61	0.00	66.15	50,029.97
<u>CAPITAL EXPENSES</u>								
01-504-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-504-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

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TOTAL 04-SPECIAL SERVICES	238,479	238,479	10,829.89	127,195.25	134,671.17	0.00	53.34	111,284.19

OF YEAR COMPLETED: 58.33

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CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-PARKS & RECREATION								
SALARIES & BENEFITS								
01-506-010 POOL SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-020 OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-060 WORKERS' COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-070 UNEMPLOYMENT COMP-POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES								
01-506-100 UTILITIES	30,000	30,000	171.87	1,025.86	9,666.77	0.00	3.42	28,974.14
01-506-130 TRAINING	2,000	2,000	0.00	0.00	125.00	0.00	0.00	2,000.00
01-506-240 CONTRACT MAINTENANCE OUTS	3,500	3,500	379.84	3,045.78	2,538.88	0.00	87.02	454.22
01-506-250 CONTRACT MAINT.-GREEN BEL	60,000	60,000	3,643.14	36,390.12	38,737.28	0.00	60.65	23,609.88
01-506-255 CONTRACT SERVICES - POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-260 GREEN BELT CLEANING	3,000	3,000	290.79	905.82	342.73	0.00	30.19	2,094.18
01-506-430 SUPPLIES	8,500	8,500	1,431.44	3,606.94	4,041.62	0.00	42.43	4,893.06
01-506-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-520 EQUIPMENT REPAIR	9,500	9,500	1,726.40	3,936.31	5,192.08	0.00	41.43	5,563.69
01-506-630 FACILITY MAINTENANCE	35,000	35,000	1,723.83	10,336.65	10,891.02	125.00	29.89	24,538.35
01-506-631 POND MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-635 TREES / SHRUBS/LANDSCAPING	25,000	25,000	917.74	2,132.12	5,819.76	0.00	8.53	22,867.88
01-506-640 LITTLE LEAGUE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	176,500	176,500	10,285.05	61,379.60	77,355.14	125.00	34.85	114,995.40
CAPITAL EXPENSES								
01-506-800 CAPITAL EXPENDITURE	0	0	0.00	19,178.00	48,356.00	0.00	0.00	19,178.00
01-506-810 CAPITAL IMPROVEMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-819 PARKS LIGHTS PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-506-820 PARKS LIGHTS PROJECT	0	0	0.00	0.00	53,108.58	0.00	0.00	0.00
01-506-892 INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	19,178.00	101,464.58	0.00	0.00	19,178.00
OTHER INCOME/EXPENSES								
01-506-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 06-PARKS & RECREATION	176,500	176,500	10,285.05	80,557.60	178,819.72	125.00	45.71	95,817.40

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07-FLEET MECHANIC								
=====								
SALARIES & BENEFITS								
01-507-010 MECHANIC SALARIES	44,490	44,490	3,540.05	25,753.25	24,021.76	0.00	57.89	18,736.70
01-507-011 MECHANIC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-012 STIPEND	1,299	1,299	0.00	1,299.40	1,299.40	0.00	100.00	0.00
01-507-015 MECHANIC INCENTIVE PAY-BILIN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-020 OVERTIME	1,000	1,000	0.00	858.28	474.54	0.00	85.83	141.72
01-507-030 SOCIAL SECURITY	3,782	3,782	221.42	1,764.73	1,842.53	0.00	46.67	2,016.92
01-507-040 HEALTH INSURANCE	8,445	8,445	721.31	5,799.74	4,033.40	0.00	68.67	2,645.72
01-507-050 RETIREMENT	4,004	4,004	287.10	2,140.24	2,097.57	0.00	53.45	1,863.86
01-507-060 WORKERS' COMPENSATION	1,600	1,600	0.00	2,600.00	1,548.58	0.00	162.50 (	1,000.00)
01-507-070 UNEMPLOYMENT COMPENSATION	500	500	150.24	167.05	535.26	0.00	33.41	332.95
01-507-090 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	65,121	65,121	4,920.12	40,382.69	35,853.04	0.00	62.01	24,737.87
OTHER EXPENSES								
01-507-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-130 TRAINING	500	500	0.00	161.30	0.00	0.00	32.26	338.70
01-507-315 VEHICLE DEDUCTIBLE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-420 OFFICE SUPPLIES	250	250	0.00	0.00	0.00	0.00	0.00	250.00
01-507-430 FLEET TOOLS & SUPPLIES	5,000	5,000	354.29	4,434.09	2,396.32	201.19	92.71	364.72
01-507-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-450 ENVIRONMENTAL FEES	700	700	0.00	158.43	0.00	0.00	22.63	541.57
01-507-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-501 VEHICLE PARTS-ADMIN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-502 VEHICLE PARTS-POLICE	20,000	20,000	1,931.43	11,125.96	12,941.28	0.00	55.63	8,874.04
01-507-503 VEHICLE PARTS-FIRE	3,500	3,500	0.00	91.52	250.81	0.00	2.61	3,408.48
01-507-506 VEHICLE PARTS-PARKS & REC	1,000	1,000	0.00	88.67	569.23	0.00	8.87	911.33
01-507-508 VEHICLE PARTS-WARRANT OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-515 VEHICLE PARTS-EMC/TECH	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-516 VEHICLE PARTS-PUBLIC WORKS	12,000	12,000	225.21	3,884.42	3,084.33	0.00	32.37	8,115.58
01-507-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-519 VEHICLE PARTS-INSPECTION	500	500	38.29	168.47	233.29	0.00	33.69	331.53
01-507-520 EQUIPMENT REPAIR	20,000	20,000	1,472.97	4,251.64	11,086.44	0.00	21.26	15,748.36
01-507-540 VEHICLE FUEL	30,000	30,000	632.89	9,303.86	7,424.92	0.00	31.01	20,696.14
01-507-602 VEHICLE OUTSIDE MAINT-POLICE	20,000	20,000	12,295.20	23,721.18	20,075.30	932.57	123.27 (	4,653.75)
01-507-603 VEHICLE OUTSIDE MAINT-FIRE	5,000	5,000	0.00	1,851.36	1,371.00	0.00	37.03	3,148.64
01-507-606 VEHICLE OUTSIDE MAINT-PARKS&	1,000	1,000	0.00	0.00	187.00	0.00	0.00	1,000.00
01-507-608 VEHICLE OUTSIDE MAINT-WRNT O	0	0	0.00	155.00	0.00	0.00	0.00 (	155.00)
01-507-615 VEHICLE OUTSIDE MAINT-EMC/TE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-616 VEHICLE OUTSIDE MAINT-PW	3,500	3,500	0.00	1,635.90	1,089.36	0.00	46.74	1,864.10
01-507-619 VEHICLE OUTSIDE MAINT-INSP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-700 CONTINGENCIES	0	0	0.00	0.00	349.27	0.00	0.00	0.00
01-507-701 TML STORM DAMAGE	0	0	0.00	1,438.18	32,135.92	0.00	0.00 (	1,438.18)
01-507-702 LEASE PURCHASE-POLICE PRINCI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-703 LEASE PURCHASE-FIRE PRINCIPA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-704 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-706 LEASE PURCHASE-PARKS	0	0	0.00	0.00	0.00	0.00	0.00	0.00

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01 -GENERAL FUND

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
01-507-716 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-717 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-719 LEASE PURCHASE-INSPECTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-721 LEASE PURCHASE-EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-725 LEASE PURCHASE - CITY MGMT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-507-730 VEHICLE/EQUIPMENT TESTING	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	123,950	123,950	16,950.28	62,469.98	93,194.47	1,133.76	51.31	60,346.26
<u>CAPITAL EXPENSES</u>								
01-507-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-507-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 07-FLEET MECHANIC	 189,071	 189,071	 21,870.40	 102,852.67	 129,047.51	 1,133.76	 55.00	 85,084.13

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08-COURT								
=====								
SALARIES & BENEFITS								
01-508-010 COURT SALARIES	268,977	268,977	18,637.74	133,313.91	126,411.86	0.00	49.56	135,663.33
01-508-011 COURT LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-012 STIPEND	7,796	7,796	0.00	6,497.00	6,497.00	0.00	83.33	1,299.38
01-508-015 COURT INCENTIVE PAY-BILINGUA	1,800	1,800	92.46	393.50	207.86	0.00	21.86	1,406.50
01-508-017 CERTIFICATION PAY - COURT	900	900	69.24	369.28	138.48	0.00	41.03	530.72
01-508-018 COURT EDUCATION PAY	300	300	0.00	0.00	0.00	0.00	0.00	300.00
01-508-020 COURT OVERTIME	20,000	20,000	373.96	3,070.40	4,806.45	0.00	15.35	16,929.60
01-508-030 SOCIAL SECURITY	22,863	22,863	1,365.39	10,824.82	11,330.14	0.00	47.35	12,038.25
01-508-040 HEALTH INSURANCE	42,227	42,227	2,123.78	21,618.51	15,556.43	0.00	51.20	20,608.79
01-508-050 RETIREMENT	20,281	20,281	1,289.69	9,033.06	9,154.55	0.00	44.54	11,247.70
01-508-060 WORKER'S COMPENSATION	1,000	1,000	0.00	2,000.00	645.24	0.00	200.00 (	1,000.00)
01-508-070 UNEMPLOYMENT COMPENSATION	1,000	1,000	700.11	841.72	853.07	0.00	84.17	158.28
01-508-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	387,145	387,145	24,652.37	187,962.20	175,601.08	0.00	48.55	199,182.55
OTHER EXPENSES								
01-508-120 DUES & SUBSCRIPTIONS	500	500	0.00	80.00	167.59	0.00	16.00	420.00
01-508-130 BONDS & TRAINING	7,000	7,000	0.00	3,480.86	4,600.75	0.00	49.73	3,519.14
01-508-150 JUDGE	5,000	5,000	346.16	3,071.20	2,859.66	0.00	61.42	1,928.80
01-508-160 PROSECUTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-165 WARRANT JAIL COSTS	10,000	10,000	0.00	3,650.00	5,329.29	0.00	36.50	6,350.00
01-508-170 JURY SERVICE FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-180 COURT OF RECORD/STENOGRAPHER	500	500	0.00	0.00	190.00	0.00	0.00	500.00
01-508-420 OFFICE SUPPLIES	8,500	8,500	77.61	4,130.05	5,121.41	0.00	48.59	4,369.95
01-508-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-480 UNIFORM ALLOWANCE	2,000	2,000	0.00	6.50	301.91	300.00	15.33	1,693.50
01-508-481 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-540 FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-590 POSTAGE	1,500	1,500	72.18	1,130.06	754.93	0.00	75.34	369.94
TOTAL OTHER EXPENSES	35,000	35,000	495.95	15,548.67	19,325.54	300.00	45.28	19,151.33
CAPITAL EXPENSES								
01-508-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-508-810 TRANSFER TO COURT SEC. FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-508-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 08-COURT	422,145	422,145	25,148.32	203,510.87	194,926.62	300.00	48.28	218,333.88

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<u>10-FACILITY DIVISION</u>								
=====								
<u>OTHER EXPENSES</u>								
01-510-100 UTILITIES	140,000	140,000	10,352.46	72,564.88	82,043.57	0.00	51.83	67,435.12
01-510-115 MOBILE TELEPHONES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-510-170 JANITORIAL SERVICES	20,000	20,000	2,075.00	16,659.25	10,983.75	0.00	83.30	3,340.75
01-510-240 CONTRACT MAINTENANCE	0	0	0.00	0.00	993.75	0.00	0.00	0.00
01-510-430 SUPPLIES	10,000	10,000	1,779.86	5,025.77	7,108.08	0.00	50.26	4,974.23
01-510-630 FACILITY MAINTENANCE	40,000	40,000	1,896.67	20,578.05	27,576.14	0.00	51.45	19,421.95
01-510-650 FIRE ALARM & EXT. INSPECTION	3,000	3,000	1,028.00	1,028.00	2,983.50	0.00	34.27	1,972.00
01-510-700 CONTINGENCIES	0	0	0.00	97.50	0.00	0.00	0.00	(97.50)
TOTAL OTHER EXPENSES	213,000	213,000	17,131.99	115,953.45	131,688.79	0.00	54.44	97,046.55
<u>CAPITAL EXPENSES</u>								
01-510-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-510-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-FACILITY DIVISION	213,000	213,000	17,131.99	115,953.45	131,688.79	0.00	54.44	97,046.55

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<u>11-CIVIC CENTER</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-511-010 CIVIC CENTER SALARIES	42,103	42,103	3,269.30	24,480.26	18,739.18	0.00	58.14	17,622.65
01-511-011 CIVIC CENTER LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-012 STIPEND	1,299	1,299	0.00	1,299.40	1,299.40	0.00	100.00	0.00
01-511-020 OVERTIME - CIVIC CENTER	10,300	10,300	46.89	478.28	3,791.88	0.00	4.64	9,821.72
01-511-030 SOCIAL SECURITY	3,579	3,579	253.69	2,008.74	2,010.99	0.00	56.13	1,570.01
01-511-040 HEALTH INSURANCE	8,445	8,445	680.00	5,469.26	3,953.29	0.00	64.76	2,976.20
01-511-050 RETIREMENT	3,789	3,789	268.94	2,007.73	1,933.28	0.00	52.98	1,781.53
01-511-060 WORKERS' COMPENSATION	5,000	5,000	0.00	5,000.00	4,631.56	0.00	100.00	0.00
01-511-070 UNEMPLOYMENT COMPENSATION	1,000	1,000	177.19	207.24	669.95	0.00	20.72	792.76
01-511-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	75,516	75,516	4,696.01	40,950.91	37,029.53	0.00	54.23	34,564.87
<u>OTHER EXPENSES</u>								
01-511-100 UTILITIES	27,000	27,000	685.17	21,148.74	12,825.42	0.00	78.33	5,851.26
01-511-430 SUPPLIES	4,000	4,000	110.46	2,525.18	1,657.50	576.66	77.55	898.16
01-511-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-512 STIPEND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-511-630 FACILITY MAINTENANCE	15,000	15,000	906.50	3,983.88	6,162.56	129.38	27.42	10,886.74
01-511-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	46,000	46,000	1,702.13	27,657.80	20,645.48	706.04	61.66	17,636.16
<u>CAPITAL EXPENSES</u>								
01-511-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	6,951.38	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	6,951.38	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-511-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 11-CIVIC CENTER	121,516	121,516	6,398.14	68,608.71	64,626.39	706.04	57.04	52,201.03

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<u>14-CONTRACT SERVICES</u>								
<u>=====</u>								
<u>OTHER EXPENSES</u>								
01-514-220 FOOD HEALTH OFFICER FEES	22,000	22,000	0.00	11,100.00	10,800.00	0.00	50.45	10,900.00
01-514-250 LEGAL & CITY ATTORNEY	34,646	34,646	2,625.00	18,574.90	18,975.00	0.00	53.61	16,071.00
01-514-255 SPECIAL LEGAL FEES	85,000	85,000	4,036.55	73,889.00	20,092.75	0.00	86.93	11,111.00
01-514-258 FINANCIAL SERVICES	10,000	10,000	0.00	0.00	17,377.18	0.00	0.00	10,000.00
01-514-260 DUES & FEES-BCAD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-270 DUES & FEES - BEXAR CO ELECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-280 FEES-DELINQUENT COLLECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-285 Contract Services - MFO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-290 AUDIT	40,000	40,000	0.00	9,750.00	27,000.00	0.00	24.38	30,250.00
01-514-300 EMS	70,000	70,000	0.00	25,000.00	40,833.31	0.00	35.71	45,000.00
01-514-310 MUNICIPAL INSURANCE	90,000	90,000	0.00	86,466.38	84,829.09	0.00	96.07	3,533.62
01-514-320 ENGINEER / ARCHITECT	50,000	50,000	0.00	0.00	30,865.08	28,577.37	57.15	21,422.63
01-514-321 CONTRACT PLANNING SERVICES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-325 SALES TAX COLLECTION SERVICE	6,000	6,000	8,329.00	19,720.80	6,000.00	0.00	328.68 (	13,720.80)
01-514-328 CABLE TV FRANC FEE COMPLIANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-360 MOBILITY IMPAIRED TRANSPORT	12,000	12,000	0.00	12,000.00	12,000.00	0.00	100.00	0.00
01-514-367 WATER RESOURCES STUDY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-368 WASTE MANAGEMENT ADD ON	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-385 SALARY SURVEY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-400 CREDIT CARD TERMINAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-403 RECORDS MANAGEMENT	17,000	17,000	0.00	3,927.16	10,711.76	0.00	23.10	13,072.84
01-514-405 RECORDS STORAGE RENTAL	8,200	8,200	768.00	5,364.00	5,032.00	0.00	65.41	2,836.00
01-514-410 RECORDS DESTRUCTION	1,200	1,200	0.00	0.00	543.38	0.00	0.00	1,200.00
01-514-430 SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-514-500 PURCHASE OF LAND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	446,046	446,046	15,758.55	265,792.24	285,059.55	28,577.37	66.00	151,676.29
<u>CAPITAL EXPENSES</u>								
01-514-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-514-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-CONTRACT SERVICES	446,046	446,046	15,758.55	265,792.24	285,059.55	28,577.37	66.00	151,676.29

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15-TECH SUPPORT								
=====								
<u>SALARIES & BENEFITS</u>								
01-515-010 EMC/TECH SUPPORT SALARIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-011 EMC/TECH LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-020 EMT/TECH SUPPORT OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-030 EMC/TECH SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-040 EMC/TECH HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-050 EMC/TECH RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-060 WORKER'S COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-090 EMC/TECH TERM.PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
01-515-120 DUES & SUBSCRIPTIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-130 EMC/TECH TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-200 COMPUTER CONTRACTS	67,000	67,000	22,177.26	33,808.02	14,971.78	0.00	50.46	33,191.98
01-515-201 COMPUTER MAINTENANCE	5,000	5,000	1,519.48	5,335.00	4,912.55	0.00	106.70 (	335.00)
01-515-205 TELECOMMUNICATIONS CONTRACT	59,500	59,500	11,263.15	72,447.34	48,541.33	0.00	121.76 (	12,947.34)
01-515-210 TELEPHONE MAINT.CONTRACT	7,000	7,000	120.00	1,040.00	70.00	0.00	14.86	5,960.00
01-515-215 MOBILE PHONES CONTRACT	15,000	15,000	2,517.84	10,790.51	11,083.26	0.00	71.94	4,209.49
01-515-220 MOBILE PHONES MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-221 MOBILE DATA TERMINAL SERVICE	8,000	8,000	0.00	214.95	1,622.94	0.00	2.69	7,785.05
01-515-223 PAGER CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-225 PAGER MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-226 PAGER MAINTENANCE-FIRE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-227 RADIO CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-229 RADIO MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-286 CONTRACTSERVICES - IT	94,000	94,000	14,640.99	66,938.08	59,938.93	0.00	71.21	27,061.92
01-515-330 WEBSITE SUPPORT CONTRACT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-332 WEBSITE MAINTENANCE	6,500	6,500	0.00	13,927.98	4,299.01	0.00	214.28 (	7,427.98)
01-515-333 CLOUD HOSTING FEES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-395 EMERGENCY MGMT SUPPORT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-396 EOC EQUIPMENT & SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-430 TECH SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-460 COPIER CONTRACT & SUPPLIES	15,000	15,000	0.00	2,460.00	3,585.04	0.00	16.40	12,540.00
01-515-480 UNIFORM ALLOWANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-520 EQUIPMENT REPAIR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-522 AUDIO VISUAL MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-525 LEASE PURCHASE-RECORDS MGMT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-515-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	277,000	277,000	52,238.72	206,961.88	149,024.84	0.00	74.72	70,038.12
<u>CAPITAL EXPENSES</u>								
01-515-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00

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DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
OTHER INCOME/EXPENSES								
01-515-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-TECH SUPPORT	277,000	277,000	52,238.72	206,961.88	149,024.84	0.00	74.72	70,038.12

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16-PUBLIC WORKS								
SALARIES & BENEFITS								
01-516-010 PUBLIC WORKS SALARIES	406,472	406,472	31,358.15	233,826.44	213,844.60	0.00	57.53	172,645.87
01-516-011 PUBLIC WORKS LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-012 STIPEND	14,293	14,293	0.00	14,293.40	14,194.00	0.00	100.00 (	0.04)
01-516-015 P.W .INCENTIVE PAY-BILINGUAL	600	600	46.16	346.20	334.66	0.00	57.70	253.80
01-516-018 P.W. EDUCATION PAY	300	300	23.08	173.10	167.33	0.00	57.70	126.90
01-516-020 PUBLIC WORKS OVERTIME	3,000	3,000	306.17	5,745.11	2,603.48	0.00	191.50 (	2,745.11)
01-516-030 SOCIAL SECURITY	34,550	34,550	2,422.07	19,418.87	19,274.40	0.00	56.20	15,131.28
01-516-040 HEALTH INSURANCE	92,900	92,900	7,631.06	61,315.89	42,419.43	0.00	66.00	31,584.17
01-516-050 RETIREMENT	36,583	36,583	2,573.60	19,311.49	18,518.72	0.00	52.79	17,271.02
01-516-060 WORKERS' COMPENSATION	22,000	22,000	0.00	23,000.00	21,379.50	0.00	104.55 (	1,000.00)
01-516-070 UNEMPLOYMENT COMPENSATION	2,000	2,000	1,914.31	2,187.18	1,446.64	0.00	109.36 (	187.18)
01-516-080 CONTRACT LABOR	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
01-516-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	617,698	617,698	46,274.60	379,617.68	334,182.76	0.00	61.46	238,080.71
OTHER EXPENSES								
01-516-100 UTILITIES	27,000	27,000	1,479.73	8,033.82	1,746.41	0.00	29.75	18,966.18
01-516-130 TRAINING	1,500	1,500	629.33	1,194.33 (	137.96)	0.00	79.62	305.67
01-516-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-240 CONTRACT OUT MAINTENANCE	5,000	5,000	184.00	184.00	1,608.00	0.00	3.68	4,816.00
01-516-430 SUPPLIES	13,000	13,000	1,549.56	8,395.57	6,962.27	0.00	64.58	4,604.43
01-516-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-480 UNIFORM ALLOWANCE	17,000	17,000	1,543.50	12,089.07	14,477.92	0.00	71.11	4,910.93
01-516-510 VEHICLE OUTSIDE MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-525 EQUIPMENT RENTAL	3,500	3,500	600.00	1,200.00	349.25	0.00	34.29	2,300.00
01-516-530 STREET SIGNS & MARKERS	10,000	10,000	409.28	2,580.08	7,519.23	858.75	34.39	6,561.17
01-516-590 POSTAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-630 FACILITIES MAINTENANCE	15,000	15,000	592.50	4,155.55	4,210.88	0.00	27.70	10,844.45
01-516-700 CONTINGENCIES	0	0	8,300.00	8,300.00	0.00	0.00	0.00 (	8,300.00)
01-516-710 STREET CRACK FILLING MATERIA	0	0	2,633.58	5,562.17	0.00	0.00	0.00 (	5,562.17)
01-516-720 ALLEY/CURB/SIDEWALK REPAIR	0	0	0.00	2,996.50	0.00	0.00	0.00 (	2,996.50)
TOTAL OTHER EXPENSES	92,000	92,000	17,921.48	54,691.09	36,736.00	858.75	60.38	36,450.16
CAPITAL EXPENSES								
01-516-800 CAPITAL EXPENDITURES	0	0	0.00	2,128.60	9,989.00	0.00	0.00 (	2,128.60)
01-516-810 STREET CAPITAL REPAIRS	0	0	0.00	1,080.00	0.00	0.00	0.00 (	1,080.00)
01-516-890 STREET SWEEPER PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-516-892 STREET SWEEPER INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	3,208.60	9,989.00	0.00	0.00 (	3,208.60)
OTHER INCOME/EXPENSES								
01-516-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-PUBLIC WORKS	709,698	709,698	64,196.08	437,517.37	380,907.76	858.75	61.77	271,322.27

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<u>17-ANIMAL CONTROL</u>								
=====								
<u>SALARIES & BENEFITS</u>								
01-517-010 SALARIES-ANIMAL CONTROL	68,782	68,782	5,337.36	40,500.83	37,753.27	0.00	58.88	28,281.44
01-517-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-517-012 STIPEND	2,599	2,599	0.00	2,598.80	2,598.80	0.00	100.00 (	0.01)
01-517-013 Salaries - Animal on call	3,000	3,000	276.92	2,076.90	2,007.67	0.00	69.23	923.10
01-517-020 OVERTIME-ANIMAL CONTROL	7,000	7,000	464.92	2,164.06	3,946.51	0.00	30.92	4,835.94
01-517-030 SOCIAL SECURITY	5,846	5,846	468.59	3,648.06	3,925.71	0.00	62.40	2,198.43
01-517-040 HEALTH INSURANCE	16,891	16,891	1,383.57	11,168.89	9,114.92	0.00	66.12	5,722.03
01-517-050 RETIREMENT	6,190	6,190	496.77	3,627.75	3,766.98	0.00	58.60	2,562.65
01-517-060 WORKER'S COMPENSATION	2,200	2,200	0.00	3,200.00	2,107.37	0.00	145.45 (	1,000.00)
01-517-070 UNEMPLOYMENT COMPENSATION	1,000	1,000	301.93	367.77	899.89	0.00	36.78	632.23
TOTAL SALARIES & BENEFITS	113,509	113,509	8,730.06	69,353.06	66,121.12	0.00	61.10	44,155.81
<u>OTHER EXPENSES</u>								
01-517-230 VET/INPOUNDING/SHELTER	28,900	28,900	2,042.40	10,178.66	14,926.03	0.00	35.22	18,721.34
01-517-231 INPOUNDING/SHELTER	24,400	24,400	860.00	12,200.00	13,115.00	0.00	50.00	12,200.00
01-517-240 TRAINING & CERTIFICATION	1,500	1,500	0.00	0.00	1,154.30	0.00	0.00	1,500.00
01-517-420 EQUIPMENT	2,100	2,100	0.00	20.00	100.00	0.00	0.95	2,080.00
01-517-430 SUPPLIES	900	900	0.00	447.36	310.36	0.00	49.71	452.64
TOTAL OTHER EXPENSES	57,800	57,800	2,902.40	22,846.02	29,605.69	0.00	39.53	34,953.98
<u>CAPITAL EXPENSES</u>								
01-517-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-517-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 17-ANIMAL CONTROL	 171,309	 171,309	 11,632.46	 92,199.08	 95,726.81	 0.00	 53.82	 79,109.79

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<u>19-CODE ENFORCEMENT</u>								
<u>SALARIES & BENEFITS</u>								
01-519-010 INSPECTION SALARIES	44,511	44,511	3,390.40	26,292.40	23,740.13	0.00	59.07	18,218.77
01-519-011 INSPECTIONS LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-012 STIPEND	1,299	1,299	0.00	1,299.40	1,299.40	0.00	100.00	0.00
01-519-015 INSP.INCENTIVE PAY-BILINGUAL	600	600	0.29	55.73	138.62	0.00	9.29	544.27
01-519-018 INSPECTION EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-020 OVERTIME	1,800	1,800	333.74	3,067.28	0.00	0.00	170.40 (	1,267.28)
01-519-026 HAZARDOUS DUTY PAY	480	480	0.00	36.92	110.76	0.00	7.69	443.08
01-519-030 SOCIAL SECURITY	3,783	3,783	302.75	2,420.60	1,737.73	0.00	63.98	1,362.85
01-519-040 HEALTH INSURANCE	8,445	8,445	735.21	5,910.94	4,028.42	0.00	69.99	2,534.52
01-519-050 RETIREMENT	4,006	4,006	320.95	2,504.42	2,064.97	0.00	62.52	1,501.59
01-519-060 WORKER'S COMPENSATION	1,000	1,000	0.00	2,000.00	645.24	0.00	200.00 (	1,000.00)
01-519-070 UNEMPLOYMENT COMPENSATION	500	500	150.25	159.24	499.97	0.00	31.85	340.76
TOTAL SALARIES & BENEFITS	66,425	66,425	5,233.59	43,746.93	34,265.24	0.00	65.86	22,678.56
<u>OTHER EXPENSES</u>								
01-519-120 DUES & SUBSCRIPTIONS	135	135	0.00	135.00	135.00	0.00	100.00	0.00
01-519-125 CONTRACT INSPECTION SVCS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-130 BONDS & TRAINING	500	500	75.00	1,259.11	0.00	0.00	251.82 (	759.11)
01-519-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-150 CONTRACT SERVICES - INSPECTI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-420 OFFICE SUPPLIES	750	750	0.00	870.11	0.00	0.00	116.01 (	120.11)
01-519-430 SUPPLIES & EQUIPMENT	500	500	0.00	416.60	0.00	69.94	97.31	13.46
01-519-480 UNIFORMS	500	500	0.00	387.81	119.98	0.00	77.56	112.19
01-519-490 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-540 VEHICLE FUEL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-519-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	2,385	2,385	75.00	3,068.63	254.98	69.94	131.60 (	753.57)
<u>CAPITAL EXPENSES</u>								
01-519-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-519-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 19-CODE ENFORCEMENT	 68,810	 68,810	 5,308.59	 46,815.56	 34,520.22	 69.94	 68.14	 21,924.99

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20-FINANCE								
=====								
SALARIES & BENEFITS								
01-520-010 FINANCE SALARIES	218,775	218,775	16,787.22	125,642.90	114,175.53	0.00	57.43	93,131.98
01-520-011 FINANCE LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-012 STIPEND	5,198	5,198	0.00	5,197.60	5,197.60	0.00	100.00 (	0.02)
01-520-015 FINANCE BILINGUAL PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-018 FINANCE EDUCATION PAY	650	650	46.16	346.20	334.66	0.00	53.26	303.80
01-520-020 FINANCE OVERTIME	3,000	3,000	0.00	61.51	1,713.80	0.00	2.05	2,938.49
01-520-030 FINANCE SOCIAL SECURITY	18,596	18,596	1,276.36	9,612.49	9,595.13	0.00	51.69	8,983.38
01-520-040 FINANCE HEALTH INSURANCE	33,782	33,782	2,720.00	23,264.06	15,330.28	0.00	68.87	10,517.78
01-520-050 FINANCE RETIREMENT	19,690	19,690	1,365.20	10,140.57	9,914.23	0.00	51.50	9,549.17
01-520-060 WORKER'S COMPENSATION	500	500	0.00	1,500.00	0.00	0.00	300.00 (	1,000.00)
01-520-070 UNEMPLOYMENT COMPENSATION	500	500	450.72	524.00	500.39	0.00	104.80 (	24.00)
01-520-095 TERMINATION PAY-OUT - FINANC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	300,690	300,690	22,645.66	176,289.33	156,761.62	0.00	58.63	124,400.58
OTHER EXPENSES								
01-520-120 DUES & SUBSCRIPTIONS	1,000	1,000	0.00	250.10	45.89	0.00	25.01	749.90
01-520-130 BONDS & TRAINING	6,000	6,000	457.70	1,109.09	745.00	0.00	18.48	4,890.91
01-520-140 EMPLOYMENT SCREENING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-260 DUES & FEES- BCAD	13,000	13,000	0.00	6,244.00	5,362.00	0.00	48.03	6,756.00
01-520-280 FEES-DELINQUENT COLLECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-285 CONTRACT SERVICES - MFO	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-289 CONTRACT SUPPORT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-400 BANK/CREDIT CARD TERMINAL CH	8,000	8,000	0.00	3,561.44	3,590.28	0.00	44.52	4,438.56
01-520-420 OFFICE SUPPLIES	8,000	8,000	0.00	3,668.94	5,963.60	0.00	45.86	4,331.06
01-520-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	0.00	67.80	0.00	0.00	0.00
01-520-433 IT SOFTWARE HARDWARE &SUPPLI	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-520-590 POSTAGE	1,000	1,000	0.00	666.70	443.68	0.00	66.67	333.30
01-520-600 OFFICE EQUIP. & MAINT	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
01-520-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	39,000	39,000	457.70	15,500.27	16,218.25	0.00	39.74	23,499.73
CAPITAL EXPENSES								
01-520-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME/EXPENSES								
01-520-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-FINANCE	339,690	339,690	23,103.36	191,789.60	172,979.87	0.00	56.46	147,900.31

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25-CITY MANAGEMENT								
SALARIES & BENEFITS								
01-525-010 CITY MANAGEMENT SALARIES	138,695	138,695	10,779.60	80,847.00	78,562.40	0.00	58.29	57,847.66
01-525-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-012 STIPEND	1,299	1,299	0.00	1,299.40	0.00	0.00	100.00	0.00
01-525-017 CERTIFICATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-018 EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-020 CITY MANAGEMENT OVERTIME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-030 SOCIAL SECURITY	11,789	11,789	762.98	5,161.94	5,574.44	0.00	43.79	6,627.11
01-525-040 HEALTH INSURANCE	8,445	8,445	680.00	5,469.26	3,992.11	0.00	64.76	2,976.20
01-525-050 RETIREMENT	12,483	12,483	874.22	6,503.87	6,593.65	0.00	52.10	5,978.65
01-525-060 WORKER'S COMPENSATION	3,000	3,000	0.00	4,000.00	2,580.97	0.00	133.33 (	1,000.00)
01-525-070 UNEMPLOYMENT COMPENSATION	500	500	150.24	159.24	492.28	0.00	31.85	340.76
01-525-080 CONTRACT LABOR - HR	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
01-525-095 TERMINATION PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	177,211	177,211	13,247.04	103,440.71	97,795.85	0.00	58.37	73,770.38
OTHER EXPENSES								
01-525-120 DUES & SUBSCRIPTIONS	1,000	1,000	14.00	98.00	52.53	0.00	9.80	902.00
01-525-121 ADP Contract	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-130 BONDS & TRAINING	1,000	1,000	0.00	94.00	0.00	0.00	9.40	906.00
01-525-140 EMPLOY. SCREENING & RECRUITM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-150 MOVING EXPENSE - CITY MGR	0	0	0.00	167.95	0.00	0.00	0.00 (	167.95)
01-525-420 OFFICE SUPPLIES	1,000	1,000	0.00	107.55	686.80	0.00	10.76	892.45
01-525-430 HR SUPPLIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-640 EMPLOYEE RECOGNITION	6,800	6,800	0.00	7,546.48	4,674.62	0.00	110.98 (	746.48)
01-525-645 MEALS & ENTERTAINMENT	1,000	1,000	0.00	174.81	689.18	0.00	17.48	825.19
01-525-650 VEHICLE EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-655 Cell Phone Allowance	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	10,800	10,800	14.00	8,188.79	6,103.13	0.00	75.82	2,611.21
OTHER INCOME/EXPENSES								
01-525-900 TRANSFER TO EDC	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-901 TRANSFER TO STREETS FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-525-902 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 25-CITY MANAGEMENT	188,011	188,011	13,261.04	111,629.50	103,898.98	0.00	59.37	76,381.59

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>26-POOL</u>								
<u>SALARIES & BENEFITS</u>								
01-526-010 SALARIES	55,000	55,000	0.00	0.00	0.00	0.00	0.00	55,000.00
01-526-020 OVERTIME	2,800	2,800	0.00	0.00	0.00	0.00	0.00	2,800.00
01-526-030 SOCIAL SECURITY	4,675	4,675	0.00	0.00	0.00	0.00	0.00	4,675.00
01-526-040 HEALTH INSURANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-060 WORKER'S COMPENSATION	3,500	3,500	0.00	3,500.00	3,226.22	0.00	100.00	0.00
01-526-070 UNEMPLOYMENT COMPENSATION	0	0	0.00	0.00	1,000.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	65,975	65,975	0.00	3,500.00	4,226.22	0.00	5.31	62,475.00
<u>OTHER EXPENSES</u>								
01-526-100 UTILITIES	8,000	8,000	372.94	793.09	343.13	0.00	9.91	7,206.91
01-526-130 BONDS & TRAINING	0	0	0.00	0.00	453.22	0.00	0.00	0.00
01-526-140 EMPLOYMENT SCREENING	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
01-526-210 EQUIPMENT LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-255 CONTRACT SERVICES - POOL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-420 OFFICE SUPPLIES	750	750	0.00	0.00	497.55	0.00	0.00	750.00
01-526-430 MISCELLANEOUS SUPPLIES	2,500	2,500	49.46	160.96	2,946.25	0.00	6.44	2,339.04
01-526-431 POOL CHEMICALS	11,000	11,000	995.90	2,197.88	1,106.57	0.00	19.98	8,802.12
01-526-480 UNIFORM ALLOWANCE	1,600	1,600	0.00	0.00	0.00	0.00	0.00	1,600.00
01-526-500 VEHICLE PARTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-510 VEHICLE OUTSIDE MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-526-520 EQUIPMENT REPAIR	6,000	6,000	0.00	0.00	0.00	0.00	0.00	6,000.00
01-526-630 FACILITY MAINTENANCE	5,000	5,000	0.00	2,836.60	1,274.53	212.99	60.99	1,950.41
01-526-700 CONTINGENCIES	1,000	1,000	0.00	0.00	527.25	0.00	0.00	1,000.00
TOTAL OTHER EXPENSES	37,350	37,350	1,418.30	5,988.53	5,187.56	212.99	16.60	31,148.48
<u>CAPITAL EXPENSES</u>								
01-526-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-526-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 26-POOL	103,325	103,325	1,418.30	9,488.53	9,413.78	212.99	9.39	93,623.48

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>27-POST OFFICE</u>								
<u>SALARIES & BENEFITS</u>								
01-527-010 POST OFFICE SALARIES	29,702	29,702	2,301.08	21,548.93	19,835.65	0.00	72.55	8,153.47
01-527-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-012 STIPEND	1,299	1,299	0.00	1,299.40	1,299.40	0.00	100.00	0.00
01-527-015 P. O. INCENTIVE PAY-BILINGUA	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-020 OVERTIME - POST OFFICE	1,200	1,200	12.42	410.47	239.03	0.00	34.21	789.53
01-527-030 SOCIAL SECURITY	2,525	2,525	171.09	1,735.15	1,764.21	0.00	68.73	789.55
01-527-040 HEALTH INSURANCE	8,445	8,445	703.57	5,657.82	4,017.24	0.00	66.99	2,787.64
01-527-050 RETIREMENT	2,673	2,673	187.63	1,407.42	1,491.54	0.00	52.65	1,265.80
01-527-060 WORKER'S COMPENSATION	750	750	0.00	1,750.00	645.24	0.00	233.33 (	1,000.00)
01-527-070 UNEMPLOYMENT COMPENSATION	750	750	185.63	217.33	500.24	0.00	28.98	532.67
01-527-095 TERMINATION PAY-OUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	47,345	47,345	3,561.42	34,026.52	29,792.55	0.00	71.87	13,318.66
<u>OTHER EXPENSES</u>								
01-527-120 DUES & SUBSCRIPTIONS	0	0	0.00	14.00	0.00	0.00	0.00 (	14.00)
01-527-130 BONDS & TRAINING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-420 OFFICE SUPPLIES - POST OFFIC	6,000	6,000	0.00	3,391.56	4,086.29	0.00	56.53	2,608.44
01-527-421 CONTRACT / SEASONAL HELP	3,200	3,200	0.00 (	250.00)	0.00	0.00	7.81-	3,450.00
01-527-590 POSTAGE - POST OFFICE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-600 OFFICE EQUIPMENT & MAINTENAN	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-610 OFFICE EQUIPMENT LEASE	12,200	12,200	2,741.83	7,686.90	2,284.61	0.00	63.01	4,513.10
01-527-700 CONTINGENCIES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-527-710 INVENTORY ADJUSTMENTS	400	400	0.00	0.00	104.50	0.00	0.00	400.00
TOTAL OTHER EXPENSES	21,800	21,800	2,741.83	10,842.46	6,475.40	0.00	49.74	10,957.54
<u>CAPITAL EXPENSES</u>								
01-527-800 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER INCOME/EXPENSES</u>								
01-527-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
 TOTAL 27-POST OFFICE	 69,145	 69,145	 6,303.25	 44,868.98	 36,267.95	 0.00	 64.89	 24,276.20

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>28-HUMAN RESOURCES</u>								
=====								
<u>OTHER EXPENSES</u>								
01-528-121 ADP Contract	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-130 INSURANCE ADMIN. FEES	4,000	4,000	290.00	2,080.00	1,450.00	0.00	52.00	1,920.00
01-528-140 EMPLOYMENT SCREENING/RECRUIT	14,000	14,000	2,644.50	4,563.37	5,868.16	0.00	32.60	9,436.63
01-528-141 ADP SERVICES	60,000	60,000	4,069.00	30,682.90	16,248.80	0.00	51.14	29,317.10
01-528-142 RECOGNITION PROGRAM	2,000	2,000	133.92	231.60	425.00	0.00	11.58	1,768.40
01-528-143 EMPLOYEE WELLNESS PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-150 EMP MED COST ASSIST	80,500	80,500	8,132.64	39,147.80	26,489.75	0.00	48.63	41,352.20
01-528-160 EMP RECONGITION PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-162 INSURANCE INCREASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-170 EMP WELLNESS PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-172 TMRS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-175 TRANSFER TO HRA FUND 12	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-528-180 COLA 2%	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	160,500	160,500	15,270.06	76,705.67	50,481.71	0.00	47.79	83,794.33
<u>OTHER INCOME/EXPENSES</u>								
01-528-900 UNALLOCATED FUNDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 28-HUMAN RESOURCES	160,500	160,500	15,270.06	76,705.67	50,481.71	0.00	47.79	83,794.33

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>30-CAPITAL</u>								
=====								
<u>OTHER EXPENSES</u>								
01-530-506 PARKS CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-507 FLEET CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-508 COURT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-525 CITY MANAGER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-526 POOL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-527 POST OFFICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-528 HUMAN RESOURCES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENSES</u>								
01-530-801 ADMIN CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-802 POLICE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-803 FIRE CAPITAL	79,500	79,500	26,937.90	27,748.91	0.00	0.00	34.90	51,751.09
01-530-804 SPECIAL SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-806 PARKS CAPITAL	241,043	241,043	7,586.94	67,875.58	0.00	0.00	28.16	173,167.70
01-530-810 FACILITY CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-811 CIVIC CENTER CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-814 CONTRACT SERVICES CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-815 TECH SUPPORT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-816 PUBLIC WORKS CAPITAL	86,169	86,169	48,168.80	48,168.80	0.00	30,337.00	91.11	7,663.01
01-530-817 ANIMAL CONTROL CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-819 CODE ENFORCEMENT CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-530-820 FINANCE CAPITAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	406,712	406,712	82,693.64	143,793.29	0.00	30,337.00	42.81	232,581.80
<u>OTHER INCOME/EXPENSES</u>								
01-530-925 TRANSFER OUT TO STREETS	76,581	76,581	0.00	0.00	0.00	0.00	0.00	76,581.00
TOTAL OTHER INCOME/EXPENSES	76,581	76,581	0.00	0.00	0.00	0.00	0.00	76,581.00
 TOTAL 30-CAPITAL	 483,293	 483,293	 82,693.64	 143,793.29	 0.00	 30,337.00	 36.03	 309,162.80

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

01 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
01-500-030 SOCIAL SECURITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
01-500-050 RETIREMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	7,234,111	7,238,111	563,016.63	4,076,520.89	3,637,483.95	81,810.38	57.45	3,079,780.01
REVENUE OVER/(UNDER) EXPENDITURES	(507,095)	(511,095)	(289,988.84)	(446,659.44)	88,117.11	(81,810.38)	103.40	17,375.25

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

02 -GARBAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
02-1100	CASH	25,732.36	
02-1102	CLAIM ON CASH	22,701.88	
02-1105	SAVINGS	463.30	
02-1115	INVESTMENT - TEXPOOL	432.15	
02-1315	DUE FROM GENERAL FUND	0.00	
02-1601	A/R-COMMERCIAL GARBAGE	117,831.96	
02-1605	A/R-RESIDENTIAL GARBAGE	358,455.20	
02-1606	ALLOW FOR DOUBTFUL ACCTS	(52,666.12)	
02-1607	A/R-RECYCLING INCOME	0.00	
02-1608	A/R - UNAPPLIED CREDITS	(17,423.16)	
02-1610	A/R-ACCRUED INTEREST	0.00	
		<u>455,527.57</u>	
	TOTAL ASSETS		455,527.57
			=====
LIABILITIES			
=====			
02-2315	DUE TO GENERAL FUND	130,265.00	
02-2400	A/P PENDING	0.00	
02-2410	A/P-SALES TAX	50,298.63	
02-2415	A/P-GARBAGE CONTRACTOR	0.00	
02-2420	DEFERRED REVENUE-RESIDENT	0.00	
	TOTAL LIABILITIES	<u>180,563.63</u>	
EQUITY			
=====			
02-3201	FUND BALANCE	(100,427.58)	
	TOTAL BEGINNING EQUITY	(100,427.58)	
	TOTAL REVENUE	768,072.88	
	TOTAL EXPENSES	<u>392,681.36</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	375,391.52	
	TOTAL EQUITY & FUND BALANCE	<u>274,963.94</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		455,527.57
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

02 -GARBAGE FUND

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	978,434	978,434	289,212.09	768,072.88	750,544.16	0.00	78.50	210,360.77
TOTAL REVENUES	978,434	978,434	289,212.09	768,072.88	750,544.16	0.00	78.50	210,360.77
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	881,846	881,846	0.00	380,747.51	287,843.71	0.00	43.18	501,098.15
OTHER EXPENSES	28,500	28,500	3,676.12	11,933.85	11,837.97	272.94	42.83	16,293.21
OTHER INCOME/EXPENSES	60,000	60,000	0.00	0.00	0.00	0.00	0.00	60,000.00
TOTAL 00-GENERAL EXPENDITURES	970,346	970,346	3,676.12	392,681.36	299,681.68	272.94	40.50	577,391.36
TOTAL EXPENDITURES	970,346	970,346	3,676.12	392,681.36	299,681.68	272.94	40.50	577,391.36
REVENUE OVER/(UNDER) EXPENDITURES	8,088	8,088	285,535.97	375,391.52	450,862.48 (	272.94)	4,637.97 (	367,030.59)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

02 -GARBAGE FUND

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
02-4101 INCOME-COMMERCIAL	483,203	483,203	41,623.60	291,791.48	264,343.58	0.00	60.39	191,411.17
02-4105 INCOME-RESIDENTIAL	466,203	466,203	231,066.02	460,940.30	466,683.56	0.00	98.87	5,262.70
02-4107 INCOME-RECYCLING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-4110 INCOME-LATE CHARGE	29,000	29,000	16,496.71	16,467.44	19,497.90	0.00	56.78	12,532.56
02-4115 INCOME-INTEREST	28	28	25.76	134.28	19.12	0.00	479.57 (	106.28)
02-4130 INCOME - MISCELLANEOUS	0	0	0.00 (	1,260.62)	0.00	0.00	0.00	1,260.62
TOTAL REVENUES	978,434	978,434	289,212.09	768,072.88	750,544.16	0.00	78.50	210,360.77

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

02 -GARBAGE FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
02-500-010 EXPENSES-COMMERCIAL	401,427	401,427	0.00	174,360.51	125,652.39	0.00	43.44	227,066.15
02-500-020 EXPENSES-RESIDENTIAL	480,419	480,419	0.00	206,387.00	162,191.32	0.00	42.96	274,032.00
02-500-030 EXPENSES-ADMINISTRATIVE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-040 EXPENSES-BAD DEBT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
02-500-050 EXPENSES-MED.WASTE & CLEAN U	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	881,846	881,846	0.00	380,747.51	287,843.71	0.00	43.18	501,098.15
OTHER EXPENSES								
02-500-590 POSTAGE	3,500	3,500	700.00	1,641.85	3,013.00	0.00	46.91	1,858.15
02-500-591 EXPENSE - ALLY REPAIR	20,000	20,000	2,976.12	10,292.00	8,824.97	272.94	52.82	9,435.06
02-500-592 EXPENSES - ADDITIONAL CITY S	5,000	5,000	0.00	0.00	0.00	0.00	0.00	5,000.00
TOTAL OTHER EXPENSES	28,500	28,500	3,676.12	11,933.85	11,837.97	272.94	42.83	16,293.21
OTHER INCOME/EXPENSES								
02-500-900 EXPENSES-TRANSFER GENERAL FU	60,000	60,000	0.00	0.00	0.00	0.00	0.00	60,000.00
TOTAL OTHER INCOME/EXPENSES	60,000	60,000	0.00	0.00	0.00	0.00	0.00	60,000.00
TOTAL 00-GENERAL EXPENDITURES	970,346	970,346	3,676.12	392,681.36	299,681.68	272.94	40.50	577,391.36
TOTAL EXPENDITURES	970,346	970,346	3,676.12	392,681.36	299,681.68	272.94	40.50	577,391.36
REVENUE OVER/(UNDER) EXPENDITURES	8,088	8,088	285,535.97	375,391.52	450,862.48 (	272.94)	4,637.97 (	367,030.59)

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

04 -ASSET SEIZ FUND- FEDERAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
04-1102	CLAIM ON CASH	136.56	
04-1105	SAVINGS	349.67	
04-1115	INVESTMENTS	0.00	
04-1315	DUE FROM GENERAL FUND	0.00	
04-1515	A/R-ACCRUED INTEREST	0.00	
04-1550	A/R-MISCELLANEOUS	0.00	
		<u>486.23</u>	
TOTAL ASSETS			486.23
			=====
LIABILITIES			
=====			
04-2315	DUE TO GENERAL FUND	0.00	
04-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
04-3201	FUND BALANCE-RESTRICTED	504.44	
	TOTAL BEGINNING EQUITY	<u>504.44</u>	
TOTAL REVENUE		1.79	
TOTAL EXPENSES		<u>20.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL. (		18.21)	
TOTAL EQUITY & FUND BALANCE		<u>486.23</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			486.23
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.35	1.79	0.25	0.00	0.00 (	1.79)
TOTAL REVENUES	0	0	0.35	1.79	0.25	0.00	0.00 (	1.79)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	20.00	382.26	0.00	0.00 (	20.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	20.00	382.26	0.00	0.00 (	20.00)
TOTAL EXPENDITURES	0	0	0.00	20.00	382.26	0.00	0.00 (	20.00)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.35 (	18.21) (	382.01)	0.00	0.00	18.21

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
04-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
04-4115 INCOME-INTEREST	0	0	0.35	1.79	0.25	0.00	0.00 (	1.79)
TOTAL REVENUES	0	0	0.35	1.79	0.25	0.00	0.00 (	1.79)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

04 -ASSET SEIZ FUND- FEDERAL

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
04-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
04-500-800 CAPITAL EXPENDITURES	0	0	0.00	20.00	382.26	0.00	0.00	(20.00)
TOTAL CAPITAL EXPENSES	0	0	0.00	20.00	382.26	0.00	0.00	(20.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	20.00	382.26	0.00	0.00	(20.00)
TOTAL EXPENDITURES	0	0	0.00	20.00	382.26	0.00	0.00	(20.00)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.35	(18.21)	(382.01)	0.00	0.00	18.21

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

05 -COUNTY FIRE CONTRIBUTION

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
05-1102	CLAIM ON CASH	18,972.75	
05-1105	SAVINGS	0.00	
05-1115	INVESTMENTS	3,946.07	
05-1315	DUE FROM GENERAL FUND	0.00	
05-1515	A/R-ACCRUED INTEREST	0.00	
05-1550	A/R-MISCELLANEOUS	0.00	
		<u>22,918.82</u>	
TOTAL ASSETS			22,918.82
=====			
LIABILITIES			
=====			
05-2315	DUE TO GENERAL FUND	22,000.00	
05-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>22,000.00</u>	
EQUITY			
=====			
05-3201	FUND BALANCE-RESTRICTED	918.82	
	TOTAL BEGINNING EQUITY	<u>918.82</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		0.00	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		<u>0.00</u>	
TOTAL EQUITY & FUND BALANCE		<u>918.82</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			22,918.82
=====			

% OF YEAR COMPLETED: 58.33

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

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 58.33

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

05 -COUNTY FIRE CONTRIBUTION

% OF YEAR COMPLETED: 58.33

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

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

06 -SCHOOL CROSSING GUARD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
06-1102	CLAIM ON CASH	32,027.66	
06-1105	SAVINGS	14,193.76	
06-1115	INVESTMENTS	0.00	
06-1315	DUE FROM GENERAL FUND	0.00	
06-1515	A/R-ACCRUED INTEREST	0.00	
06-1550	A/R-MISCELLANEOUS	0.00	
		<u>46,221.42</u>	
TOTAL ASSETS			46,221.42
			=====
LIABILITIES			
=====			
06-2315	DUE TO GENERAL FUND	0.00	
06-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
06-3201	FUND BALANCE-RESTRICTED	46,631.88	
	TOTAL BEGINNING EQUITY	<u>46,631.88</u>	
TOTAL REVENUE		3,878.33	
TOTAL EXPENSES		4,288.79	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(410.46)	
TOTAL EQUITY & FUND BALANCE		<u>46,221.42</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			46,221.42
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	6,252	6,252	728.19	3,878.33	3,806.01	0.00	62.03	2,373.73
TOTAL REVENUES	6,252	6,252	728.19	3,878.33	3,806.01	0.00	62.03	2,373.73
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	4,000	4,000	9.07	805.79	821.95	0.00	20.14	3,194.21
CAPITAL EXPENSES	22,000	22,000	0.00	3,483.00	0.00	0.00	15.83	18,517.00
TOTAL 00-GENERAL EXPENDITURES	26,000	26,000	9.07	4,288.79	821.95	0.00	16.50	21,711.21
TOTAL EXPENDITURES	26,000	26,000	9.07	4,288.79	821.95	0.00	16.50	21,711.21
REVENUE OVER/(UNDER) EXPENDITURES	(19,748)	(19,748)	719.12	(410.46)	2,984.06	0.00	2.08	(19,337.48)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
06-4101 INCOME-BEXAR COUNTY	6,237	6,237	713.98	3,805.32	3,795.66	0.00	61.01	2,431.74
06-4115 INCOME-INTEREST	15	15	14.21	73.01	10.35	0.00	486.73 (	58.01)
06-4310 SCHOOL ZONE FINES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,252	6,252	728.19	3,878.33	3,806.01	0.00	62.03	2,373.73

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

06 -SCHOOL CROSSING GUARD

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
06-500-010 DARE PROGRAM	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-020 SAFETY EQUIPMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-030 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
06-500-050 MISCELLANEOUS	4,000	4,000	9.07	805.79	821.95	0.00	20.14	3,194.21
TOTAL SALARIES & BENEFITS	4,000	4,000	9.07	805.79	821.95	0.00	20.14	3,194.21
<u>CAPITAL EXPENSES</u>								
06-500-800 CAPITAL EXPENDITURES	22,000	22,000	0.00	3,483.00	0.00	0.00	15.83	18,517.00
TOTAL CAPITAL EXPENSES	22,000	22,000	0.00	3,483.00	0.00	0.00	15.83	18,517.00
TOTAL 00-GENERAL EXPENDITURES	26,000	26,000	9.07	4,288.79	821.95	0.00	16.50	21,711.21
TOTAL EXPENDITURES	26,000	26,000	9.07	4,288.79	821.95	0.00	16.50	21,711.21
REVENUE OVER/(UNDER) EXPENDITURES	(19,748)	(19,748)	719.12	(410.46)	2,984.06	0.00	2.08	(19,337.48)

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

08 -POLICE DONATIONS ACCOUNT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
08-1102	CLAIM ON CASH	1,484.77	
08-1105	SAVINGS	3,397.99	
08-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>4,882.76</u>
TOTAL ASSETS			<u>4,882.76</u>
			=====
LIABILITIES			
=====			
08-2315	DUE TO GENERAL FUND	1,200.00	
08-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>1,200.00</u>
EQUITY			
=====			
08-3201	FUND BALANCE	<u>5,585.83</u>	
	TOTAL BEGINNING EQUITY	5,585.83	
TOTAL REVENUE		235.99	
TOTAL EXPENSES		<u>2,139.06</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL. (		1,903.07)	
TOTAL EQUITY & FUND BALANCE		<u>3,682.76</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			<u>4,882.76</u>
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>0</u>	<u>0</u>	<u>3.40</u>	<u>235.99</u>	<u>3,327.49</u>	<u>0.00</u>	<u>0.00</u>	(<u>235.99</u>)
TOTAL REVENUES	0	0	3.40	235.99	3,327.49	0.00	0.00	(235.99)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	1,500	1,500	0.00	1,830.00	1,132.52	0.00	122.00	(330.00)
OTHER EXPENSES	0	0	0.00	309.06	0.00	0.00	0.00	(309.06)
CAPITAL EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	(<u>615.00</u>)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 00-GENERAL EXPENDITURES	1,500	1,500	0.00	2,139.06	517.52	0.00	142.60	(639.06)
TOTAL EXPENDITURES	1,500	1,500	0.00	2,139.06	517.52	0.00	142.60	(639.06)
REVENUE OVER/(UNDER) EXPENDITURES	(1,500)	(1,500)	3.40	(1,903.07)	2,809.97	0.00	126.87	403.07

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
08-4101 INCOME-POLICE DONATIONS	0	0	0.00	218.51	3,325.00	0.00	0.00 (	218.51)
08-4102 INCOME-WINDCREST PROUD	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4106 INCOME-SWIM TEAM DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
08-4115 INCOME-INTEREST	0	0	3.40	17.48	2.49	0.00	0.00 (	17.48)
TOTAL REVENUES	0	0	3.40	235.99	3,327.49	0.00	0.00 (	235.99)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

08 -POLICE DONATIONS ACCOUNT

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
<u>SALARIES & BENEFITS</u>								
08-500-010 MISCELLANEOUS EXPENSES	1,500	1,500	0.00	1,830.00	1,132.52	0.00	122.00 (	330.00)
TOTAL SALARIES & BENEFITS	1,500	1,500	0.00	1,830.00	1,132.52	0.00	122.00 (	330.00)
<u>OTHER EXPENSES</u>								
08-500-431 EMPLOYEE APPRECIATION LUNCHE	0	0	0.00	309.06	0.00	0.00	0.00 (	309.06)
TOTAL OTHER EXPENSES	0	0	0.00	309.06	0.00	0.00	0.00 (	309.06)
<u>CAPITAL EXPENSES</u>								
08-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00 (	615.00)	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00 (	615.00)	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,500	1,500	0.00	2,139.06	517.52	0.00	142.60 (	639.06)
TOTAL EXPENDITURES	1,500	1,500	0.00	2,139.06	517.52	0.00	142.60 (	639.06)
REVENUE OVER/(UNDER) EXPENDITURES	(1,500)	(1,500)	3.40 (	1,903.07)	2,809.97	0.00	126.87	403.07

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

09 -ASSET SEIZURE FUND- STATE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
09-1102	CLAIM ON CASH	2,502.56	
09-1105	SAVINGS	386.87	
09-1115	INVESTMENTS	0.00	
09-1315	DUE FROM GENERAL FUND	0.00	
09-1515	A/R-ACCRUED INTEREST	0.00	
09-1550	A/R-MISCELLANEOUS	0.00	
		<u>2,889.43</u>	
TOTAL ASSETS			2,889.43
			=====
LIABILITIES			
=====			
09-2315	DUE TO GENERAL FUND	0.00	
09-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
09-3201	FUND BALANCE	5,810.59	
	TOTAL BEGINNING EQUITY	<u>5,810.59</u>	
TOTAL REVENUE		1.99	
TOTAL EXPENSES		<u>2,923.15</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL. (		<u>2,921.16</u>)	
TOTAL EQUITY & FUND BALANCE		<u>2,889.43</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			2,889.43
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	0.39	1.99	0.28	0.00	0.00	(1.99)
TOTAL REVENUES	0	0	0.39	1.99	0.28	0.00	0.00	(1.99)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	2,386.00	0.00	0.00	0.00	(2,386.00)
CAPITAL EXPENSES	0	0	0.00	537.15	2,219.94	0.00	0.00	(537.15)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	2,923.15	2,219.94	0.00	0.00	(2,923.15)
TOTAL EXPENDITURES	0	0	0.00	2,923.15	2,219.94	0.00	0.00	(2,923.15)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.39	(2,921.16)	(2,219.66)	0.00	0.00	2,921.16

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
09-4101 INCOME-COURT FORFEITED PR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
09-4105 INCOME-ABAND/SEIZED PROP	0	0	0.00	0.00	0.00	0.00	0.00	0.00
09-4115 INCOME-INTEREST	0	0	0.39	1.99	0.28	0.00	0.00 (	1.99)
TOTAL REVENUES	0	0	0.39	1.99	0.28	0.00	0.00 (	1.99)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

09 -ASSET SEIZURE FUND- STATE

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
09-500-050 MISCELLANEOUS	0	0	0.00	2,386.00	0.00	0.00	0.00 (	2,386.00)
TOTAL SALARIES & BENEFITS	0	0	0.00	2,386.00	0.00	0.00	0.00 (	2,386.00)
CAPITAL EXPENSES								
09-500-800 CAPITAL EXPENDITURES	0	0	0.00	537.15	2,219.94	0.00	0.00 (	537.15)
TOTAL CAPITAL EXPENSES	0	0	0.00	537.15	2,219.94	0.00	0.00 (	537.15)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	2,923.15	2,219.94	0.00	0.00 (	2,923.15)
TOTAL EXPENDITURES	0	0	0.00	2,923.15	2,219.94	0.00	0.00 (	2,923.15)
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.39 (	2,921.16) (	2,219.66)	0.00	0.00	2,921.16

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

10 -POLICE EDUCATION TRAINING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
10-1102	CLAIM ON CASH	1,543.73	
10-1105	SAVINGS	3,616.69	
10-1115	INVESTMENTS	0.00	
10-1315	DUE FROM GENERAL FUND	0.00	
10-1515	A/R ACCRUED INTEREST	0.00	
10-1550	A/R-MISCELLANEOUS	0.00	
10-1601	A/R-MISCELLANEOUS INCOME	0.00	
		<u>5,160.42</u>	
TOTAL ASSETS			5,160.42
			=====
LIABILITIES			
=====			
10-2315	DUE TO GENERAL FUND	1,150.00	
10-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>1,150.00</u>	
EQUITY			
=====			
10-3201	FUND BALANCE	2,370.80	
	TOTAL BEGINNING EQUITY	<u>2,370.80</u>	
TOTAL REVENUE		2,554.22	
TOTAL EXPENSES		<u>914.60</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		1,639.62	
TOTAL EQUITY & FUND BALANCE		<u>4,010.42</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,160.42
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	3.62	2,554.22	0.77	0.00	0.00	(2,554.22)
TOTAL REVENUES	0	0	3.62	2,554.22	0.77	0.00	0.00	(2,554.22)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	1,000	1,000	0.00	914.60	288.00	0.00	91.46	85.40
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	0.00	914.60	288.00	0.00	91.46	85.40
TOTAL EXPENDITURES	1,000	1,000	0.00	914.60	288.00	0.00	91.46	85.40
REVENUE OVER/(UNDER) EXPENDITURES	(1,000)	(1,000)	3.62	1,639.62	(287.23)	0.00	163.96-	(2,639.62)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
10-4101 INCOME-LEOSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
10-4105 INCOME- OTHER	0	0	0.00	2,542.83	0.00	0.00	0.00 (	2,542.83)
10-4115 INCOME-INTEREST	0	0	3.62	11.39	0.77	0.00	0.00 (	11.39)
TOTAL REVENUES	0	0	3.62	2,554.22	0.77	0.00	0.00 (	2,554.22)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

10 -POLICE EDUCATION TRAINING

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
10-500-050 EDUCATION/TRAINING	1,000	1,000	0.00	914.60	288.00	0.00	91.46	85.40
TOTAL SALARIES & BENEFITS	1,000	1,000	0.00	914.60	288.00	0.00	91.46	85.40
CAPITAL EXPENSES								
10-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	1,000	1,000	0.00	914.60	288.00	0.00	91.46	85.40
TOTAL EXPENDITURES	1,000	1,000	0.00	914.60	288.00	0.00	91.46	85.40
REVENUE OVER/(UNDER) EXPENDITURES	(1,000)	(1,000)	3.62	1,639.62	(287.23)	0.00	163.96-	(2,639.62)

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

11 -ROOSEVELT SCHOLARSHIP FND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
11-1102	CLAIM ON CASH	0.00	
11-1105	SAVINGS	4,127.28	
11-1115	INVESTMENTS	0.00	
11-1315	DUE FROM GENERAL FUND	0.00	
11-1515	A/R-ACCRUED INTEREST	0.00	
11-1550	A/R-MISCELLANEOUS	0.00	
		<u>4,127.28</u>	
			<u>4,127.28</u>
TOTAL ASSETS			4,127.28
			=====
LIABILITIES			
=====			
11-2315	DUE TO GENERAL FUND	0.00	
11-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
11-3201	FUND BALANCE	4,106.06	
	TOTAL BEGINNING EQUITY	<u>4,106.06</u>	
TOTAL REVENUE		21.22	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		21.22	
TOTAL EQUITY & FUND BALANCE		<u>4,127.28</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			4,127.28
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	0	0	4.13	21.22	3.01	0.00	0.00 (	21.22)
TOTAL REVENUES	0	0	4.13	21.22	3.01	0.00	0.00 (	21.22)
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	4.13	21.22	3.01	0.00	0.00 (	21.22)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
11-4101 INCOME	0	0	0.00	0.00	0.00	0.00	0.00	0.00
11-4115 INCOME-INTEREST	0	0	4.13	21.22	3.01	0.00	0.00 (	21.22)
TOTAL REVENUES	0	0	4.13	21.22	3.01	0.00	0.00 (	21.22)

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

11 -ROOSEVELT SCHOLARSHIP FND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
11-500-050 EXPENDITURES-MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
11-500-060 MISC-SETUP 501.c3	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
11-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0	4.13	21.22	3.01	0.00	0.00 (	21.22)

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

13 -ECONOMIC DEVELOPMENT CORP

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
13-1102	CLAIM ON CASH	32,771.17	
13-1105	CASH - CHECKING	361,287.99	
13-1106	Savings - TLF Proceeds	0.00	
13-1115	INVESTMENTS-TEXPOOL#15900001	0.00	
13-1116	INVESTMENTS-TEXPOOL#15900003	0.00	
13-1117	EXPENSE CARD	0.00	
13-1118	EDC - Investment First Public	109,468.70	
13-1204	PREPAID SALES TAX	0.26	
13-1315	DUE FROM GENERAL FUND	0.00	
13-1375	DUE FROM HOT FUND	0.00	
13-1510	A/R SALES TAX	(0.02)	
			<u>503,528.10</u>
TOTAL ASSETS			503,528.10
			=====
LIABILITIES			
=====			
13-2200	WAGES PAYABLE	0.00	
13-2315	DUE TO GENERAL FUND	145,000.00	
13-2320	DUE TO TAXING ENTITIES	0.00	
13-2400	A/P PENDING	0.00	
13-2401	ACCOUNTS PAYABLE	0.00	
13-2402	ALAMO TITLE ESCROW FUNDS	0.00	
13-2410	A/P - SALES TAX	0.00	
13-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES		<u>145,000.00</u>
EQUITY			
=====			
13-3201	FUND BALANCE	247,171.04	
	TOTAL BEGINNING EQUITY	247,171.04	
TOTAL REVENUE		229,356.49	
TOTAL EXPENSES		<u>117,999.43</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		111,357.06	
TOTAL EQUITY & FUND BALANCE			<u>358,528.10</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			503,528.10
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	510,250	510,250	39,269.35	229,356.49	231,371.23	0.00	44.95	280,893.51
TOTAL REVENUES	510,250	510,250	39,269.35	229,356.49	231,371.23	0.00	44.95	280,893.51
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	142,101	142,101	6,070.82	57,293.84	42,238.19	0.00	40.32	84,806.88
OTHER EXPENSES	104,950	104,950	22,742.43	46,755.59	36,854.51	0.00	44.55	58,194.41
CAPITAL EXPENSES	98,000	98,000	0.00	13,950.00	113,468.20	0.00	14.23	84,050.00
OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	345,051	345,051	28,813.25	117,999.43	192,560.90	0.00	34.20	227,051.29
TOTAL EXPENDITURES	345,051	345,051	28,813.25	117,999.43	192,560.90	0.00	34.20	227,051.29
REVENUE OVER/(UNDER) EXPENDITURES	165,199	165,199	10,456.10	111,357.06	38,810.33	0.00	67.41	53,842.22

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
13-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4110 INCOME - OTHER (HOT)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4111 INCOME - OTHER (GEN.FUND)	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4112 INCOME-WALZEM RD GRANT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4113 INCOME-CORPORATE DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-4115 SALES TAX (.25)	510,000	510,000	38,912.26	228,084.90	230,841.54	0.00	44.72	281,915.10
13-4301 INTEREST	250	250	357.09	1,271.59	529.69	0.00	508.64 (	1,021.59)
13-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	510,250	510,250	39,269.35	229,356.49	231,371.23	0.00	44.95	280,893.51

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
13-500-009 SALARIES - EDC	48,075	48,075	3,024.00	21,934.80	37,722.26	0.00	45.63	26,140.66
13-500-010 ADMINISTRATIVE EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-011 EDC LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-013 STIPEND	1,299	1,299	0.00	1,299.40	649.70	0.00	100.00	0.00
13-500-018 EDC EDUCATION PAY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-020 EDC OVERTIME	2,000	2,000	0.00	0.00	0.00	0.00	0.00	2,000.00
13-500-030 SOCIAL SECURITY-EDC	4,086	4,086	231.34	1,777.43	1,676.51	0.00	43.50	2,308.98
13-500-040 HEALTH INSURANCE-EDC	8,445	8,445	680.00	5,469.26	0.00	0.00	64.76	2,976.20
13-500-050 RETIREMENT-EDC	4,327	4,327	245.24	1,765.55	0.00	0.00	40.81	2,561.24
13-500-060 WORKERS COMPENSATION-EDC	500	500	0.00	500.00	500.00	0.00	100.00	0.00
13-500-070 UNEMPLOYMENT COMPENSATION	500	500	150.24	187.40	1,689.72	0.00	37.48	312.60
13-500-080 CONTRACT LABOR	72,867	72,867	1,740.00	24,360.00	0.00	0.00	33.43	48,507.20
13-500-095 TERMINATION PAYOUT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	142,101	142,101	6,070.82	57,293.84	42,238.19	0.00	40.32	84,806.88
OTHER EXPENSES								
13-500-100 PUBLIC RELATION FEES-GENERAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-115 MOBILE TELEPHONE	1,200	1,200	0.00	0.00	30.52	0.00	0.00	1,200.00
13-500-120 DUES & SUBSCRIPTIONS	3,000	3,000	227.25	504.50	906.00	0.00	16.82	2,495.50
13-500-130 TRAINING	7,000	7,000	3,990.00	4,265.00	3,200.00	0.00	60.93	2,735.00
13-500-132 TRAVEL	18,000	18,000	1,517.84	1,560.08	1,979.38	0.00	8.67	16,439.92
13-500-135 MEALS & ENTERTAINMENT	7,000	7,000	1,083.98	921.77	123.95	0.00	13.17	6,078.23
13-500-200 COMPUTER MAINTENANCE	3,500	3,500	0.00	20.00	618.79	0.00	0.57	3,480.00
13-500-201 WEBSITE MAINTENANCE	1,000	1,000	0.00	1,170.00	171.88	0.00	117.00 (	170.00)
13-500-205 REPAIRS & MAINT OF BUILDING	1,000	1,000	0.00	0.00	0.00	0.00	0.00	1,000.00
13-500-250 LEGAL EXPENSES	50,000	50,000	12,473.02	31,187.29	24,894.70	0.00	62.37	18,812.71
13-500-290 AUDIT	7,000	7,000	0.00	0.00	2,000.00	0.00	0.00	7,000.00
13-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	1,526.40	0.00	0.00	0.00 (	1,526.40)
13-500-430 SUPPLIES	3,000	3,000	3,271.81	4,995.32	2,022.95	0.00	166.51 (	1,995.32)
13-500-440 ELECTION EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-510 VEHICLE EXPENSE-EDC	0	0	0.00	262.53	9.00	0.00	0.00 (	262.53)
13-500-515 HEALTH EXPENSE ALLOW-DIRECTO	0	0	0.00	0.00 (	584.76)	0.00	0.00	0.00
13-500-520 MOVING EXPENSE-DIRECTOR	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-540 VEHICLE FUEL	500	500	178.53	293.06	172.30	0.00	58.61	206.94
13-500-590 POSTAGE	250	250	0.00	49.64	0.00	0.00	19.86	200.36
13-500-630 LEGAL ADVERTISING	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-640 COPIER USAGE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-650 WALZEM RD GRANT EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-700 CONTINGENCIES	2,500	2,500	0.00	0.00	1,309.80	0.00	0.00	2,500.00
TOTAL OTHER EXPENSES	104,950	104,950	22,742.43	46,755.59	36,854.51	0.00	44.55	58,194.41
CAPITAL EXPENSES								
13-500-800 EDC PROJECTS	53,000	53,000	0.00	0.00	12,980.32	0.00	0.00	53,000.00
13-500-801 PROMOTING WINCREST	45,000	45,000	0.00	13,950.00	19,740.00	0.00	31.00	31,050.00
13-500-810 CAPITAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-890 TLF LOAN PAYMENTS	0	0	0.00	0.00	72,681.18	0.00	0.00	0.00

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

13 -ECONOMIC DEVELOPMENT CORP

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
13-500-891 RACKER ROAD PROJECT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
13-500-892 TLF INTEREST	0	0	0.00	0.00	8,066.70	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	98,000	98,000	0.00	13,950.00	113,468.20	0.00	14.23	84,050.00
<u>OTHER INCOME/EXPENSES</u>								
13-500-900 PRIOR PERIOD ADJUSTMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	345,051	345,051	28,813.25	117,999.43	192,560.90	0.00	34.20	227,051.29
TOTAL EXPENDITURES	345,051	345,051	28,813.25	117,999.43	192,560.90	0.00	34.20	227,051.29
REVENUE OVER/(UNDER) EXPENDITURES	165,199	165,199	10,456.10	111,357.06	38,810.33	0.00	67.41	53,842.22

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

14 -COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
14-1102	CLAIM ON CASH	38,773.38	
14-1105	CASH - SAVINGS	42,801.87	
14-1315	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>81,575.25</u>
TOTAL ASSETS			81,575.25
			=====
LIABILITIES			
=====			
14-2315	DUE TO GENERAL FUND	0.00	
14-2400	A/P PENDING	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
14-3201	FUND BALANCE	<u>73,353.42</u>	
	TOTAL BEGINNING EQUITY	73,353.42	
TOTAL REVENUE		8,221.83	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		8,221.83	
TOTAL EQUITY & FUND BALANCE		<u>81,575.25</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			81,575.25
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	15,449	15,449	985.02	8,221.83	8,876.62	0.00	53.22	7,226.76
TOTAL REVENUES	15,449	15,449	985.02	8,221.83	8,876.62	0.00	53.22	7,226.76
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	65,000.00	0.00	(65,000.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	65,000.00	0.00	(65,000.00)
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	65,000.00	0.00	(65,000.00)
REVENUE OVER/(UNDER) EXPENDITURES	15,449	15,449	985.02	8,221.83	8,876.62	(65,000.00)	367.53-	72,226.76

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
14-4101 INCOME-COURT TECHNOLOGY FEES	15,403	15,403	942.17	8,001.67	8,845.38	0.00	51.95	7,400.92
14-4115 INCOME - INTEREST	46	46	42.85	220.16	31.24	0.00	478.61 (	174.16)
TOTAL REVENUES	15,449	15,449	985.02	8,221.83	8,876.62	0.00	53.22	7,226.76

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

14 -COURT TECHNOLOGY FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
14-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
14-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	65,000.00	0.00 (	65,000.00)
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	65,000.00	0.00 (	65,000.00)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	65,000.00	0.00 (	65,000.00)
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	65,000.00	0.00 (	65,000.00)
REVENUE OVER/(UNDER) EXPENDITURES	15,449	15,449	985.02	8,221.83	8,876.62 (	65,000.00)	367.53-	72,226.76

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

15 -COURT BLDG. SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
15-1102	CLAIM ON CASH	45,504.37	
15-1105	CASH - SAVINGS	712.85	
15-1315	DUE FROM GENERAL FUND	0.00	
		<u>46,217.22</u>	
TOTAL ASSETS			46,217.22
			=====
LIABILITIES			
=====			
15-2315	DUE TO GENERAL FUND	0.00	
15-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>0.00</u>	
EQUITY			
=====			
15-3201	FUND BALANCE	40,212.50	
	TOTAL BEGINNING EQUITY	<u>40,212.50</u>	
TOTAL REVENUE		6,004.72	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		6,004.72	
TOTAL EQUITY & FUND BALANCE		<u>46,217.22</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			46,217.22
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	11,557	11,557	707.38	6,004.72	6,637.36	0.00	51.96	5,551.92
TOTAL REVENUES	11,557	11,557	707.38	6,004.72	6,637.36	0.00	51.96	5,551.92
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	11,557	11,557	707.38	6,004.72	6,637.36	0.00	51.96	5,551.92

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
15-4101 INCOME-COURT BLDG SECURITY FEE	11,556	11,556	706.67	6,001.06	6,636.83	0.00	51.93	5,554.58
15-4115 INCOME - INTEREST	1	1	0.71	3.66	0.53	0.00	366.00 (	2.66)
15-4120 TRANSFER FROM GENERAL FUND	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	11,557	11,557	707.38	6,004.72	6,637.36	0.00	51.96	5,551.92

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

15 -COURT BLDG. SECURITY FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
15-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
15-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	11,557	11,557	707.38	6,004.72	6,637.36	0.00	51.96	5,551.92

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

16 -HOTEL/MOTEL TAX FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
16-1102	CLAIM ON CASH	305.62	
16-1105	SAVINGS	106,904.72	
16-1115	INVESTMENTS	0.00	
16-1315	DUE FROM GENERAL FUND	0.00	
16-1357	DUE FROM TEXAS TAX NOTE FUND	0.00	
16-1515	A/R - ACCRUED INTEREST	0.00	
16-1550	A/R - MISCELLANEOUS	0.00	
		<u>107,210.34</u>	
TOTAL ASSETS			107,210.34
			=====
LIABILITIES			
=====			
16-2315	DUE TO GENERAL FUND	39,225.00	
16-2357	DUE TO TEXAS TAX NOTES FUND	0.00	
16-2375	DUE TO EDC FUND	0.00	
16-2400	A/P PENDING	0.00	
	TOTAL LIABILITIES	<u>39,225.00</u>	
EQUITY			
=====			
16-3201	FUND BALANCE	(13,850.72)	
	TOTAL BEGINNING EQUITY	(13,850.72)	
TOTAL REVENUE		81,836.06	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		81,836.06	
TOTAL EQUITY & FUND BALANCE		<u>67,985.34</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			107,210.34
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	199,001	199,001	142.67	81,836.06	75,517.99	0.00	41.12	117,164.94
TOTAL REVENUES	199,001	199,001	142.67	81,836.06	75,517.99	0.00	41.12	117,164.94
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	199,001	199,001	142.67	81,836.06	75,517.99	0.00	41.12	117,164.94

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
16-4101 INCOME-HOT	198,989	198,989	0.00	81,395.40	75,441.32	0.00	40.90	117,593.60
16-4105 INCOME-OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-4115 INCOME-INTEREST	12	12	142.67	440.66	76.67	0.00	3,672.17 (	428.66)
TOTAL REVENUES	199,001	199,001	142.67	81,836.06	75,517.99	0.00	41.12	117,164.94

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

16 -HOTEL/MOTEL TAX FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
16-500-040 ADVERTISING & PROMOTION	0	0	0.00	0.00	0.00	0.00	0.00	0.00
16-500-050 MISCELLANEOUS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES								
16-500-800 CAPITAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	199,001	199,001	142.67	81,836.06	75,517.99	0.00	41.12	117,164.94

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

17 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
17-1102	CLAIM ON CASH	439.09	
17-1105	SAVINGS	0.00	
17-1115	INVESTMENTS	0.00	
17-1315	DUE FROM GENERAL FUND	0.00	
17-1356	DUE FROM HOTEL/MOTEL TAX FND	0.00	
17-1501	A/R - ADVALOREM TAXES	5,463.77	
17-1505	ALLOW FOR DOUBTFUL ACCTS	(619.91)	
17-1515	A/R - ACCRUED INTEREST	0.00	
17-1550	A/R - MISCELLANEOUS	0.00	
		<u>5,282.95</u>	
TOTAL ASSETS			5,282.95
			=====
LIABILITIES			
=====			
17-2315	DUE TO GENERAL FUND	0.00	
17-2356	DUE TO HOTEL/MOTEL TAX FUND	0.00	
17-2400	A/P PENDING	0.00	
17-2501	DEFERRED REVENUE - TAXES	4,842.50	
	TOTAL LIABILITIES	<u>4,842.50</u>	
EQUITY			
=====			
17-3201	FUND BALANCE	440.45	
	TOTAL BEGINNING EQUITY	<u>440.45</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
TOTAL EQUITY & FUND BALANCE		<u>440.45</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			5,282.95
			=====

% OF YEAR COMPLETED: 58.33

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

17 -DEBT SERVICE

% OF YEAR COMPLETED: 58.33

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

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

18 -WCC&PD FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
18-1102	CLAIM ON CASH	(23,924.46)	
18-1105	CASH - SAVINGS	669,649.02	
18-1210	PREPAID MAINTENANCE	0.00	
18-1315	DUE FROM GENERAL FUND	0.00	
18-1510	A/R-SALES TAX	0.00	
18-1515	A/R - MISC.	0.00	
		<u>645,724.56</u>	
TOTAL ASSETS			645,724.56
			=====
LIABILITIES			
=====			
18-2200	WAGES PAYABLE	0.00	
18-2230	TMRS PAYABLE	0.00	
18-2250	INSURANCE A/P	0.40	
18-2315	DUE TO GENERAL FUND	37,000.00	
18-2400	A/P PENDING	0.00	
18-2410	A/P - SALES TAX	0.00	
18-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES	<u>37,000.40</u>	
EQUITY			
=====			
18-3201	FUND BALANCE	641,152.11	
	TOTAL BEGINNING EQUITY	<u>641,152.11</u>	
TOTAL REVENUE		293,319.02	
TOTAL EXPENSES		325,746.97	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(32,427.95)	
TOTAL EQUITY & FUND BALANCE		<u>608,724.16</u>	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			645,724.56
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

18 -WCC&PD FUND

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	<u>691,952</u>	<u>691,952</u>	<u>55,687.77</u>	<u>293,319.02</u>	<u>292,410.65</u>	<u>0.00</u>	<u>42.39</u>	<u>398,632.98</u>
TOTAL REVENUES	691,952	691,952	55,687.77	293,319.02	292,410.65	0.00	42.39	398,632.98
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	316,063	316,063	23,434.01	187,740.29	108,786.35	0.00	59.40	128,322.22
OTHER EXPENSES	121,035	121,035	3,411.91	35,385.75	15,277.76	328.50	29.51	85,320.75
CAPITAL EXPENSES	447,540	447,540	9,077.92	102,620.93	239,290.17	231,254.35	74.60	113,664.72
OTHER INCOME/EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 00-GENERAL EXPENDITURES	<u>884,638</u>	<u>884,638</u>	<u>35,923.84</u>	<u>325,746.97</u>	<u>363,354.28</u>	<u>231,582.85</u>	<u>63.00</u>	<u>327,307.69</u>
TOTAL EXPENDITURES	884,638	884,638	35,923.84	325,746.97	363,354.28	231,582.85	63.00	327,307.69
REVENUE OVER/(UNDER) EXPENDITURES	(192,686)	(192,686)	19,763.93	(32,427.95)	(70,943.63)	(231,582.85)	137.02	71,325.29

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

18 -WCC&PD FUND

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
18-4101 INCOME - SALES TAX	691,922	691,922	55,039.31	290,308.97	291,938.48	0.00	41.96	401,613.03
18-4102 INCOME-K9 DONATIONS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4105 INCOME - OTHER	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4115 INCOME - INTEREST	30	30	648.46	3,010.05	472.17	0.00	33.50 (	2,980.05)
18-4120 PROCEEDS FROM GUN SALES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-4900 PROCEEDS FROM CAPITAL LEASE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	691,952	691,952	55,687.77	293,319.02	292,410.65	0.00	42.39	398,632.98

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

18 -WCC&PD FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
00-GENERAL EXPENDITURES								
=====								
SALARIES & BENEFITS								
18-500-009 SALARIES	194,535	194,535	15,482.03	117,030.85	68,854.20	0.00	60.16	77,503.69
18-500-010 ADMINISTRATIVE EXPENSE	1,500	1,500	0.00	0.00	0.00	0.00	0.00	1,500.00
18-500-011 LONGEVITY	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-013 STIPEND	5,198	5,198	0.00	5,197.60	2,598.80	0.00	100.00 (	0.02)
18-500-014 SPECIAL ASSIGNMENT PAY K-9	13,500	13,500	346.16	2,596.20	4,067.38	0.00	19.23	10,903.80
18-500-015 INCENTIVE PAY-BILING & SHIFT	2,400	2,400	34.50	314.02	204.65	0.00	13.08	2,085.98
18-500-017 CERTIFICATION PAY	500	500	69.24	519.30	346.20	0.00	103.86 (	19.30)
18-500-018 EDUCATION PAY	300	300	23.08	173.10	103.86	0.00	57.70	126.90
18-500-019 TUITION REIMBURSEMENT	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-020 OVERTIME	22,200	22,200	960.12	10,579.09	6,085.82	0.00	47.65	11,620.91
18-500-021 7K HOURS	3,500	3,500	435.84	3,378.78	565.21	0.00	96.54	121.22
18-500-026 HAZARDOUS DUTY PAY	1,000	1,000	46.16	346.20	127.00	0.00	34.62	653.80
18-500-030 SOCIAL SECURITY	16,535	16,535	1,284.00	10,438.63	6,962.64	0.00	63.13	6,096.81
18-500-040 HEALTH INSURANCE	33,782	33,782	2,741.00	22,045.04	11,419.66	0.00	65.26	11,736.80
18-500-050 RETIREMENT	17,508	17,508	1,410.89	10,853.49	6,911.09	0.00	61.99	6,654.62
18-500-060 WORKERS COMPENSATION	3,065	3,065	0.00	3,631.00	0.00	0.00	118.47 (	566.00)
18-500-070 UNEMPLOYMENT COMPENSATION	540	540	600.99	636.99	539.84	0.00	117.96 (	96.99)
TOTAL SALARIES & BENEFITS	316,063	316,063	23,434.01	187,740.29	108,786.35	0.00	59.40	128,322.22
OTHER EXPENSES								
18-500-130 BONDS & TRAINING	8,500	8,500	1,842.55	2,194.05	1,378.50	0.00	25.81	6,305.95
18-500-250 LEGAL EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-290 AUDIT	10,000	10,000	0.00	9,890.00	0.00	0.00	98.90	110.00
18-500-325 SALES TAX COLLECTION SERVICE	0	0	1,190.00	5,610.40	0.00	0.00	0.00 (	5,610.40)
18-500-420 OFFICE SUPPLIES	1,000	1,000	175.23	175.23	811.90	101.50	27.67	723.27
18-500-430 JUVENILE PROG.FEES & SUPPLIE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-433 IT SOFTWARE HARDWARE&SUPPLIES	0	0	0.00	1,700.00	0.00	0.00	0.00 (	1,700.00)
18-500-435 K-9 PROGRAM EXPENSES	12,000	12,000	197.23	1,473.39	4,662.09	227.00	14.17	10,299.61
18-500-440 ELECTION EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-450 SYSTEM ACCESS FEE	14,035	14,035	0.00	0.00	1,310.00	0.00	0.00	14,035.00
18-500-480 UNIFORMS	3,000	3,000	0.00	168.05	1,570.15	0.00	5.60	2,831.95
18-500-500 MISC. CRIME PREVENTION	12,000	12,000	6.90	10,484.63	5,545.12	0.00	87.37	1,515.37
18-500-515 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-516 DEBT SERVICE - PRINCIPAL	0	0	0.00	0.00	0.00	0.00	0.00	0.00
18-500-517 MAINTENANCE ON EQUIPMENT	60,500	60,500	0.00	3,690.00	0.00	0.00	6.10	56,810.00
18-500-518 DEBT SERVICE - INTEREST	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	121,035	121,035	3,411.91	35,385.75	15,277.76	328.50	29.51	85,320.75
CAPITAL EXPENSES								
18-500-800 CAPITAL EXPENDITURES	447,540	447,540	9,077.92	102,620.93	239,290.17	231,254.35	74.60	113,664.72
TOTAL CAPITAL EXPENSES	447,540	447,540	9,077.92	102,620.93	239,290.17	231,254.35	74.60	113,664.72
OTHER INCOME/EXPENSES								
18-500-900 PRIOR PERIOD ADJUSTMENTS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER INCOME/EXPENSES	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 00-GENERAL EXPENDITURES	884,638	884,638	35,923.84	325,746.97	363,354.28	231,582.85	63.00	327,307.69

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

18 -WCC&PD FUND

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
TOTAL EXPENDITURES	884,638	884,638	35,923.84	325,746.97	363,354.28	231,582.85	63.00	327,307.69
REVENUE OVER/(UNDER) EXPENDITURES	(192,686)	(192,686)	19,763.93	(32,427.95)	(70,943.63)	(231,582.85)	137.02	71,325.29

CITY OF WINCREST
BALANCE SHEET
AS OF: APRIL 30TH, 2018

19 -CAPITAL PROJECTS STREETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
19-1102	CLAIM ON CASH	124,616.94	
19-1105	CASH - SAVINGS	24,213.91	
19-1115	INVESTMENTS-TEXPOOL #159000002	10,429.94	
19-1116	INVESTMENTS-TEXPOOL#159000001	8,312.08	
19-1204	PREPAID SALES TAX	0.26	
19-1315	DUE FROM GENERAL FUND	0.00	
19-1510	A/R-SALES TAX	(90.03)	
			<u>167,483.10</u>
TOTAL ASSETS			167,483.10
			=====
LIABILITIES			
=====			
19-2315	DUE TO GENERAL FUND	338,000.00	
19-2400	A/P PENDING	0.00	
19-2410	A/P - SALES TAX	0.00	
19-2441	Construction Retainage	2,495.47	
19-2451	A/P SALES TAX PAYBACK	0.00	
	TOTAL LIABILITIES		<u>340,495.47</u>
EQUITY			
=====			
19-3201	FUND BALANCE	(52,329.69)	
	TOTAL BEGINNING EQUITY	(52,329.69)	
TOTAL REVENUE		228,290.97	
TOTAL EXPENSES		348,973.65	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(120,682.68)	
TOTAL EQUITY & FUND BALANCE		(173,012.37)	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			167,483.10
			=====

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 58.33

	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>								
ALL REVENUES	586,645	586,645	38,950.81	228,290.97	230,890.56	0.00	38.91	358,353.77
TOTAL REVENUES	586,645	586,645	38,950.81	228,290.97	230,890.56	0.00	38.91	358,353.77
<u>EXPENDITURE SUMMARY</u>								
<u>00-GENERAL EXPENDITURES</u>								
SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0	0	0.00	12,981.40	0.00	0.00	0.00	(12,981.40)
CAPITAL EXPENSES	0	0	0.00	335,992.25	1,494.00	69,191.85	0.00	(405,184.10)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	348,973.65	1,494.00	69,191.85	0.00	(418,165.50)
TOTAL EXPENDITURES	0	0	0.00	348,973.65	1,494.00	69,191.85	0.00	(418,165.50)
REVENUE OVER/(UNDER) EXPENDITURES	586,645	586,645	38,950.81	(120,682.68)	229,396.56	(69,191.85)	32.37-	776,519.27

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 58.33

REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
19-4101 INCOME - TAX NOTES PROCEEDS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
19-4105 TRANSFER FROM GENERAL FUND	76,581	76,581	0.00	0.00	0.00	0.00	0.00	76,580.74
19-4115 INCOME - INTEREST	64	64	38.55	206.07	49.02	0.00	321.98 (	142.07)
19-4116 INCOME-SALES TAX (.25)	510,000	510,000	38,912.26	228,084.90	230,841.54	0.00	44.72	281,915.10
TOTAL REVENUES	586,645	586,645	38,950.81	228,290.97	230,890.56	0.00	38.91	358,353.77

CITY OF WINCREST
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2018

19 -CAPITAL PROJECTS STREETS

% OF YEAR COMPLETED: 58.33

DEPARTMENTAL EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YTD BALANCE	TOTAL ENCUMBERED	% OF BUDGET	BUDGET BALANCE
<u>00-GENERAL EXPENDITURES</u>								
=====								
<u>SALARIES & BENEFITS</u>								
19-500-050 MISCELLANEOUS EXPENSE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>								
19-500-320 ENGINEER/ARCHITECT	0	0	0.00	11,455.00	0.00	0.00	0.00	(11,455.00)
19-500-325 SALES TAX COLLECTION SERVICE	0	0	0.00	1,526.40	0.00	0.00	0.00	(1,526.40)
TOTAL OTHER EXPENSES	0	0	0.00	12,981.40	0.00	0.00	0.00	(12,981.40)
<u>CAPITAL EXPENSES</u>								
19-500-800 CAPITAL EXPENDITURES	0	0	0.00	335,992.25	1,494.00	69,191.85	0.00	(405,184.10)
19-500-810 STREET MAINTENANCE	0	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSES	0	0	0.00	335,992.25	1,494.00	69,191.85	0.00	(405,184.10)
TOTAL 00-GENERAL EXPENDITURES	0	0	0.00	348,973.65	1,494.00	69,191.85	0.00	(418,165.50)
TOTAL EXPENDITURES	0	0	0.00	348,973.65	1,494.00	69,191.85	0.00	(418,165.50)
REVENUE OVER/(UNDER) EXPENDITURES	586,645	586,645	38,950.81	(120,682.68)	229,396.56	(69,191.85)	32.37-	776,519.27



ORDINANCE NO. 2018-765(O)

**A ORDINANCE REPEALING PREVIOUS ETHICS CODES AND POLICIES
AND ADOPTING A NEW CODE OF ETHICS AND CONDUCT FOR CITY
OFFICIALS AND EMPLOYEES**

WHEREAS, various ethics codes and policies have heretofore been adopted and approved by the City Council; and

WHEREAS, the City Council desires to periodically review and update its ethics policies in order to enhance accountability and transparency for the welfare of the citizens of the City of Windcrest.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that previous ethics codes and policies of the city are hereby repealed, and the attached City of Windcrest Code of Ethics and Conduct for City Officials and Employees is hereby adopted.

This policy shall become effective on the first day of the month following the final adoption of this ordinance.

DULY PASSED AND APPROVED, on the ____ day of _____, 2018 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Kelly Rodriguez, City Secretary

APPROVED:

Michael S. Brenan, City Attorney

2018-765(O)

City of Windcrest Code of Ethics and Conduct For City Officials and Employees

Statement of Purpose

The citizens and businesses of Windcrest are entitled to have fair, ethical and accountable local government which earns the public's full confidence for integrity. The strong desire of the City of Windcrest to fulfill this expectation therefore requires that city officials, both elected and appointed, and employees:

- Comply with both the letter and spirit of the laws and policies affecting the operations of government;
- Be independent, impartial and fair in their judgment and actions;
- The office or position be used for the public good, not for personal gain; and

To this end, the Windcrest City Council has adopted this Code of Ethics and Conduct for city officials and employees to assure public confidence in the integrity of local government and its effective and fair operation.

Definitions

The following words, terms and phrases, when used in this article, shall have the meanings subscribed to them in this section.

Business. A corporation, partnership, sole proprietorship, firm, holding company, joint stock company, receivership, trust or any other for profit or non-profit entity.

City Council. The legislative and governing body of the city consisting of the mayor and council city members.

City Official. Any member of the city council and any appointed member of a board, commission, or committee set up by ordinance, charter, state law or otherwise, on a temporary or permanent basis.

Employee. Any person employed by the city, including those individuals on a part-time basis, including independent contractors hired by the city for repetitive performance of services, but not independent contractors engaged for occasional services.

1. Act in the Public Interest

Recognizing that stewardship of the public interest must be their primary concern, city officials and employees will work for the common good of the people of Windcrest and not for any private or personal interest, and they will assure fair and equal treatment of all persons, claims and transactions coming before the Windcrest City Council, boards, commissions, and committees.

2. Comply with the Law

City officials and employees shall comply with the laws of the nation, the State of Texas, and the City of Windcrest in the performance of their public duties. These laws include, but are not limited to: the

City of Windcrest Code of Ethics and Conduct For City Officials and Employees

United States and Texas constitutions; laws pertaining to conflicts of interest, election campaigns, financial disclosures, employer responsibilities, and open processes of government; and City ordinances and policies.

3. Conduct of City Officials and Employees

The professional and personal conduct of city officials and employees must be above reproach and avoid even the appearance of impropriety. City officials and employees shall refrain from abusive conduct, personal charges or verbal attacks upon the character or motives of other city officials and employees, board, commission, and committee members and the public.

4. Respect for Process

City officials and employees shall perform their duties in accordance with the processes and rules of order established by the City Council and boards, commissions, and committees governing the public deliberation of public policy issues, meaningful involvement of the public, and implementation of policy decisions of the City Council by City staff.

5. Conduct of Public Meetings

City officials have an obligation to attend meetings and be prepared for public issues; listen courteously and attentively to all public discussions before the body; and focus on the business at hand. They shall refrain from interrupting other speakers, making personal comments not germane to the business of the body, or otherwise interfere with the orderly conduct of meetings.

6. Decisions Based on Merit

It is expected that city officials and employees review material, participate in discussion and base their decisions on the merits and substance of the matter at hand.

7. Communication

Prior to taking final action on a matter under consideration, city officials and employees should publicly share substantive information, which they may have received from sources outside the public decision-making process, that is relevant to such action by the Council, boards, commissions, or committees.

8. Conflicts of Interest and Disclosure

City officials and employees shall familiarize themselves and abide by the following conflicts of interest and disclosure statutes and principles:

- a. Section 171 of the Local Government Code which requires council members and certain officers to file an affidavit disclosing a substantial interest in a business or property that would be beneficially affected by a decision of the city council and thereafter abstaining from participation in discussion and

City of Windcrest Code of Ethics and Conduct For City Officials and Employees

voting on the matter. Once the disclosure is made the city official is to remove themselves from the meeting area to ensure their presence does not hinder the discussion of the item or influence the vote.

b. Section 176 of the Local Government Code which requires city council members and the city manager to file a conflicts disclosure statement disclosing any business relationship with a person or business doing business with the city or being considered by the city for a business relationship.

c. Section 176.003(a)(2)(B) of the Local Government Code which requires the disclosure of gifts of an aggregate value of more than \$250.00 in the twelve (12) month period preceding a transaction described in Section 176, other than gifts of food, lodging, transportation, or entertainment accepted as a guest.

d. Sections 553.001-553.003 of the Government Code which requires the filing of an affidavit before the date the city will acquire a property in which public servants have a legal or equitable interest.

e. City employees shall disclose potential conflicts of interest to their supervisor and avoid participation in the handling of matters wherein employees have a personal interest.

f. In order to assure their independence and impartiality on behalf of the public good, city officials and employees are prohibited from using their positions to influence government decisions in which they have a personal interest.

g. In order to avoid a potential conflict of interest or the appearance of a potential conflict of interest, no person related to a member of the City Council or City Manager within the second degree by affinity (marriage) or third degree by consanguinity (blood relationship) as defined by Chapter 573 of the Texas Government Code shall be appointed to serve or remain in service on any City board or commission.

9. Corruption

City officials and employees shall familiarize themselves and abide by the Penal Code mandates concerning corruption, including specifically Section 36.02 prohibiting bribes, Section 36.08(d) prohibiting illegal benefits, Section 36.09 prohibiting receipt of prohibited gifts, Section 39.02 concerning abuse of official capacity and Section 39.06(a) concerning misuse of official information.

10. Political Advocacy

City officials and employees shall not utilize the city's name or logo for purposes of endorsing any political candidate or business. City employees shall not engage in electioneering while on the job. Electioneering means working for the election of a candidate to political office.

City employees shall not be appointed or retained on the basis of their political support or activities. Employees shall not engage in political activities relating to a campaign for elective office while in uniform or on active duty. Employees elected to city offices shall be required to resign their employment upon acceptance of the office.

City of Windcrest Code of Ethics and Conduct For City Officials and Employees

City employees are prohibited from using their municipal title or position in any advertisement or endorsement of products, persons or activities, without exclusive authorization by the City Council.

11. Confidential Information

City officials and employees shall respect the confidentiality of information concerning City property, personnel or proceedings of the City. They shall neither disclose confidential information without proper legal authorization, nor use such information to advance their personal interests.

12. Use of Public Resources

City officials and employees shall not use public resources generally unavailable to the public, such as City staff time, equipment, supplies or facilities, for private gain or personal purposes.

13. Representation of Private Interests

In keeping with their role as stewards of the public interest, city officials and employees shall not appear on behalf of private interests of third parties before the Council or any board, commission, committee, or proceeding of the City.

14. Advocacy

City officials and employees shall represent the official policies or positions of the City Council, board, commission, or committee to the best of their ability when designated as delegates for this purpose. When presenting their individual opinions and positions, city officials and employees shall explicitly state they do not represent their body or the City of Windcrest, nor will they allow the inference that they do.

15. Policy Role of City Officials and Employees

City officials and employees shall respect and adhere to the Windcrest city governmental structure as outlined in the City's charter, policies and procedures. In this structure, the City Council determines the policies of the City with the advice, information and analysis provided by the public, boards, commissions, and committees and City staff. Except as provided by the City ordinance, city officials therefore shall not interfere with the administrative functions of the City or the professional duties of the City staff; nor shall they impair the ability of staff to implement Council policy decisions.

16. Independence of City Council, Boards, Commissions, and Committees

In order to safeguard the independence of the city council, boards, commissions, and committees in the public decision-making process, city officials and members of such boards, commissions, and committees shall refrain from applying undue influence on the deliberations or outcomes of city council, board, commission, and committee proceedings.

City of Windcrest Code of Ethics and Conduct For City Officials and Employees

17. Positive Work Place Environment

City officials shall support the maintenance of a positive and constructive work place environment for City employees and for citizens and businesses dealing with the City. City officials shall recognize their special role in dealing with City employees and refrain from creating the perception of inappropriate direction to staff.

18. Implementation

As an expression of the standards of conduct for city officials and employees expected by the City, the Windcrest Code of Ethics and Conduct is intended to be self-enforcing. It therefore becomes most effective when city officials and employees are thoroughly familiar with it and embrace its provisions. Ethical standards shall be included in the regular orientations for candidates for City Council, applicants to boards, commissions, and committees and newly elected and appointed officials and new employees. City officials and employees entering office, including those appointed to boards, commissions and committees shall sign a statement affirming they have read and understood the City of Windcrest Code of Ethics and Conduct. In addition, the Code of Ethics and Conduct shall be reviewed periodically by the City Council, boards, commissions, and committees, and the City Council shall consider recommendations from boards, commissions, committees, employees, and citizens for revision as it becomes necessary.

19. Compliance and Enforcement

The Windcrest Code of Ethics and Conduct expresses standards of ethical conduct expected for city officials and employees of the Windcrest City Council, boards, commissions, and committees. City officials and employees themselves have the primary responsibility to assure that ethical standards are understood and met, and that the public can continue to have full confidence in the integrity of government. The chairs of boards, commissions, and committees and the Mayor have the additional responsibility to intervene when city officials' actions appear to be in violation of the Code of Ethics and Conduct and are brought to their attention. The City Council may impose sanctions, such as reprimand, formal censure, or loss of committee assignment, on city officials whose conduct does not comply with the City's ethical standards. The City Council also may act to remove members of boards, commissions, and committees from office.

City of Windcrest Code of Ethics and Conduct For City Officials and Employees

STATEMENT OF COMMITMENT

As a member of the Windcrest City Council or of a Windcrest city board, commission or committee or an employee, I agree to uphold the Code of Ethics and Conduct and conduct myself by the following model of behavior.

I will:

- Recognize the worth of individual city officials and employees and appreciate their individual talents, perspectives and contributions;
- Help create an atmosphere of respect and civility where individual city officials, City staff and the public are free to express their ideas and work to their full potential;
- Conduct my personal and public affairs with honesty, integrity, fairness and respect for others;
- Respect the dignity and privacy of individuals and organizations;
- Keep the common good as my highest purpose and focus on achieving constructive solutions for public benefit;
- Avoid and discourage conduct which is divisive or harmful to the best interests of Windcrest;
- Treat all people with whom I come in contact in a manner I wish to be treated;
- Before I speak or act I will ask myself the following questions:
 1. Is it the truth?
 2. Is it fair to all concerned?
 3. Will it build goodwill and better relationships?
 4. Will it be beneficial to all concerned?

This document has been explained to me in Spanish; I fully understand the contents and agree to abide by its rules.

Este documento se me ha explicado en español; entiendo completamente el contenido y concuerdo en respetar sus reglas.

Council, Board, Commission, Committee, Employee

Position

Signature

Date

Perm-XTM UL 4-4

For use only by federal, state, tribal or local government officials responsible for public health or vector control, or by persons certified in the appropriate category or otherwise authorized by the state or tribal lead pesticide regulatory agency to perform adult mosquito control applications, or by persons under their direct supervision.

CONTROLS: Adult Mosquitoes, Biting and Non-biting Midges, Black Flies and other outdoor flying insects as listed on this label

FOR USE AS A: ULV thermal or non-thermal aerosol using ground or aerial equipment in areas including: residential, recreational areas, parks, campsites, woodlands, athletic fields, golf courses, municipalities, playgrounds, and non-crop waste areas and over listed growing crops and range grasses prior to harvest for the control of adult mosquitoes and biting flies within or adjacent to these areas. Refer to label for additional use sites.

SPECIMEN LABEL

ACTIVE INGREDIENTS:

Permethrin	4%
Piperonyl Butoxide	4%
OTHER INGREDIENTS*	92%
TOTAL:	100%

*Contains Petroleum Distillates

Contains 0.2783 lb ai permethrin and 0.2783 lb ai piperonyl butoxide per gallon.

KEEP OUT OF REACH OF CHILDREN CAUTION

PRECAUCION AL USUARIO: Si usted no lee ingles, no use este producto hasta que la etiqueta haya sido explicado ampliamente. (If you do not understand the label, find someone to explain it to you in detail).

See additional Precautionary Statements.

EPA Reg.No. 89459-47
EPA Est. No. 2724-TX-1

PRECAUTIONARY STATEMENTS

HAZARDS TO HUMANS AND DOMESTIC ANIMALS

CAUTION: Harmful if swallowed. Harmful if absorbed through skin. Avoid contact with skin, eyes, or clothing. Causes moderate eye irritation.

FIRST AID

If swallowed	• Immediately call a Poison Control Center or physician for treatment advice. • Do not induce vomiting unless told to do so by the Poison Control Center or physician. • Do not give any liquid to the person. • Do not give anything by mouth to an unconscious or convulsing person.
If on skin or clothing	• Take off contaminated clothing. • Rinse skin immediately with plenty of water for 15-20 minutes. • Call a Poison Control Center or physician for treatment advice.

(continued)

If in eyes	• Hold eye open and rinse slowly and gently with water for 15-20 minutes. • Remove contact lenses, if present, after the first 5 minutes, then continue rinsing eye. • Call a Poison Control Center or physician for treatment advice.
If inhaled	• Move person to fresh air. • If person is not breathing, call 911 or an ambulance, then give artificial respiration, preferably mouth-to-mouth, if possible. • Call a Poison Control Center or physician for treatment advice.
HOT LINE NUMBER: Have the product container or label with you when calling a poison control center or doctor, or going for treatment. You may contact 1-800-248-7763 for emergency medical treatment information. You may also contact 1-800-248-7763 for information including health concerns, medical emergencies or pesticide incidents.	

(continued)

NOTE TO PHYSICIAN: Contains Petroleum Distillates - vomiting may cause aspiration pneumonia.

For Chemical Spill, Leak, Fire or Exposure, Call: CHEMTREC
1-800-424-9300

For Medical Emergencies Only, Call: 1-800-248-7763

PERSONAL PROTECTIVE EQUIPMENT (PPE)

Some materials that are chemical-resistant to this product are listed below. If you want more options, follow the instructions for category E on an EPA Chemical-resistance selection chart. Mixers, loaders, applicators and other handlers (including during mixing/loading, repair and cleaning of equipment and disposal of pesticide) must wear the following:

- Long-sleeved shirt and long pants
- Shoes plus socks
- Chemical-resistant gloves such as barrier laminate, viton, neoprene rubber or nitrile rubber except for applicators using motorized ground equipment, pilots, and flaggers
- Chemical-resistant apron for mixers/loaders, persons cleaning equipment and persons exposed to the concentrate.

In addition to the above PPE, mixers and loaders supporting aerial applications to forests must wear at least a NIOSH-approved respirator with:

- A dust/mist filter with MSHA/NIOSH approval number prefix TC-21C, or any R, P, or HE filter.

See Engineering Controls for additional requirements.

USER SAFETY REQUIREMENTS

Follow manufacturer's instructions for cleaning/maintaining PPE. If there are no such instructions for washables, use detergent and hot water. Keep and wash PPE separately from other laundry. Discard clothing and other absorbent materials that have been drenched or heavily contaminated with this product's concentrate. Do not reuse them.

ENGINEERING CONTROLS

Pilots must use an enclosed cockpit that meets the requirements listed in the Worker Protection Standard (WPS) for agricultural pesticides [40 CFR 170.240(d)(6)]. Human flagging is prohibited. Flagging to support aerial application is limited to use of the Global Positioning System (GPS) or mechanical flaggers.

USER SAFETY RECOMMENDATIONS

- Users should wash hands before eating, drinking, chewing gum, using tobacco or using the toilet.
- Users should remove clothing/PPE immediately if pesticide gets inside. Then wash thoroughly and put on clean clothing.
- Users should remove PPE immediately after handling this product. Wash the outside of gloves before removing. As soon as possible, wash thoroughly and change into clean clothing.

ENVIRONMENTAL HAZARDS

This pesticide is extremely toxic to aquatic organisms, including fish and invertebrates. Runoff from treated areas or deposition of spray droplets into a body of water may be hazardous to fish and aquatic invertebrates. Before making the first application in a season, it is advisable to consult with the state or tribal agency with primary responsibility for pesticide regulation to determine if permits or other regulatory requirements exist.

Do not apply over bodies of water (lakes, rivers, permanent streams, natural ponds, commercial fish ponds, swamps, marshes or estuaries), except when necessary to target areas where adult mosquitoes are present, and weather conditions will facilitate movement of applied material away from the water in order to minimize incidental deposition into the water body. Do

not contaminate bodies of water when disposing of equipment rinsate or washwaters.

This pesticide is highly toxic to bees exposed to direct treatment on blooming crops or weeds. Do not apply this product or allow it to drift to blooming crops or weeds while bees are actively visiting the treatment area.

PHYSICAL OR CHEMICAL HAZARDS

Do not use, pour, spill or store near heat or open flame.

DIRECTIONS FOR USE

It is a violation of Federal law to use this product in a manner inconsistent with its labeling.

For use only by federal, state, tribal or local government officials responsible for public health or vector control or by persons certified in the appropriate category or otherwise authorized by the state or tribal lead pesticide regulatory agency to perform adult mosquito control applications or by persons under their direct supervision.

Precautions and Use Restrictions

- Apply this product only as specified on this label.
- Apply this product at temperatures greater than 50°F and when wind speed equals or exceeds 1 mph.
- Not for use in metered release systems or animal premise automatic misting systems.
- Not for use in outdoor residential misting systems.
- Do not spray this product on or allow it to drift onto cropland (other than those listed) or potable water supplies.
- In the treatment of corrals, feedlots, animal confinements/houses, swine lots, poultry ranges and zoos, cover any exposed drinking water, drinking fountains and animal feed before application.
- For hand carried and/or lawn mower foggers: Do not fog wet foliage. Do not fog when wind conditions exceed 10 miles per hour. Only use a clean, well maintained and properly calibrated fogger, known to give excellent performance. Fog down wind.
- Do not apply by fixed wing aircraft at a height less than 100 feet, or by helicopter at a height less than 75 feet unless specifically approved by the state or tribe based on public health needs.
- Apply when wind speed is greater than 1 mph.
- Do not make applications during rain.
- Except when applying to storm drains, drainage pipes and pipe chases as instructed on this label, do not apply directly to sewers and drains or to any area like a gutter where drainage to sewers, storm drains, water bodies or aquatic habitat can occur.
- Do not use in dairy barns or facilities.

Do not retreat site more than once in 3 days. Do not exceed 25 applications at 0.007 lbs permethrin per acre per application or 0.007 lbs piperonyl butoxide per acre per application, or 0.18 lbs of permethrin per acre per season or 0.18 lbs piperonyl butoxide per acre per year. More frequent treatments may be made to prevent or control a threat to public and/or animal health determined by a state, tribal or local health or vector control agency on the basis of documented evidence of disease causing agents in vector mosquitoes or the occurrence of mosquito-borne disease in animal or human populations, or if specifically approved by the state or tribe during a natural disaster recovery effort.

Perm-X™ UL 4-4 is recommended for application as an Ultra Low Volume (ULV) thermal or non-thermal aerosol (cold fog) for control of adult mosquitoes and flies in residential, recreational, industrial, urban and other areas where these insect pests are found. Perm-X™ UL 4-4 provides effective control of mosquitoes and flies in areas such as parks, campsites, woodlands, athletic fields, golf courses, residential areas, municipalities, roadsides,

animal quarters, barns, playgrounds, and non-crop waste areas. Treat when mosquitoes or insects are most active and weather conditions are conducive to keeping the fog close to the ground, e.g., cool temperatures and ground wind speeds are not greater than 10 mph. Applications during the cool hours of night or early morning are usually preferable. Repeat treatment when recommended by Public Health officials or Mosquito Abatement Districts.

Perm-X™ UL 4-4 may be applied over specific growing crops and range grasses prior to harvest for the control of adult mosquitoes and biting flies with or adjacent to those areas. Application can only be made where the following crops are present:

Alfalfa	Celery	Horseradish	Soybean, seed
Almond	Cherry	Leaf petioles, subgroup 4B	Spinach
Apple	Corn, forage	Leafy greens, subgroup 4A	Tomato
Artichokes	Corn, grain	Lettuce, head	Vegetable, curcubit, group 9*
Asparagus	Corn, stover	Mushroom	Watercress
Avocado	Corn, sweet, kernel + cob with husks removed	Onion, bulb	Walnut
Broccoli	Eggplant	Peach	
Brussels sprouts	Fruit, pome, group 11	Pepper, bell	
Cabbage	Garlic	Pistachio	
Cauliflower	Range grasses	Potato	

*40 CFR 180.41 Crop Group 9: Cucurbit Vegetables, includes Crop Subgroup 9A (melon) and Crop Subgroup 9B (squash/cucumber).

Do not allow spray treatment to drift on pastureland, cropland, (other than crops listed) or water supplies. In treatment of corrals, feedlots, animal confinements/houses, swine lots and zoos, cover any exposed drinking water, drinking fountains and animal feed before application.

Spray Droplet Size Determination

Ground-Based Application: Spray equipment must be adjusted so that the volume median diameter is less than 30 microns ($D_{v0.5} < 30 \mu\text{m}$) and that 90% of the spray is contained in droplets smaller than 50 microns ($D_{v0.9} < 50 \mu\text{m}$). Directions from the equipment manufacturer or vendor, pesticide registrant or a test facility using laser based equipment must be used to adjust equipment to produce acceptable droplet size spectra. Application equipment must be tested at least annually to confirm that pressure at the nozzle and nozzle flow rate(s) are properly calibrated.

Aerial Application made at < 200 feet above ground elevation: Spray equipment must be adjusted so that the volume median diameter produced is less than 60 microns ($D_{v0.5} < 60 \mu\text{m}$) and that 90% of the spray is contained in droplets smaller than 100 microns ($D_{v0.9} < 100 \mu\text{m}$). The effects of flight speed and, for non-rotary nozzles, nozzle angle on the droplet size spectrum must be considered. Directions from the equipment manufacturer or vendor, pesticide registrant or a test facility using a wind tunnel and laser-based measurement instrument must be used to adjust equipment to produce acceptable droplet size spectra. Application equipment must be tested at least annually to confirm that pressure at the nozzle and nozzle flow rate(s) are properly calibrated.

Aerial Application made at > 200 feet above ground elevation: Spray equipment must be adjusted so that the volume median diameter produced is less than 70 microns ($D_{v0.5} < 70 \mu\text{m}$) and that 90% of the spray is contained in droplets smaller than 145 microns ($D_{v0.9} < 145 \mu\text{m}$). The effects of flight

speed and, for non-rotary nozzles, nozzle angle on the droplet size spectrum must be considered. Directions from the equipment manufacturer or vendor, pesticide registrant or a test facility using a wind tunnel and laser-based measurement instrument must be used to adjust equipment to produce acceptable droplet size spectra. Application equipment must be tested at least annually to confirm that pressure at the nozzle and nozzle flow rate(s) are properly calibrated.

GROUND APPLICATION

ULV NON-THERMAL AEROSOL (COLD FOG): To control adult mosquitoes, flies, and gnats (black flies), apply Perm-X™ UL 4-4 using truck-mounted ground ULV (cold fog) equipment with a swath width of 300 feet in areas such as residential, recreational, industrial areas. Apply when insects are most active and conditions are conducive to keeping the fog close to the ground. Apply the undiluted product at flow rates of 2.728 to 19.092 fluid ounce per minute at a truck speed of 10 mph. These rates are equivalent to 0.001 to 0.007 pounds of permethrin a.i. and 0.001 to 0.007 pounds of piperonyl butoxide a.i. per acre. If a different vehicle speed is used, adjust the flow rate accordingly. An accurate flow control system must be used to ensure proper flow rate. Use the maximum flow rates and application rates on this label to treat heavy vegetation or when target insect populations are high. Do not exceed the highest flow rates specified by the manufacturer. Perm-X™ UL 4-4 may also be applied by diluting with a light mineral oil or another suitable solvent, applied so as not to exceed 0.007 lbs a.i. per acre using a swath width of 300 feet for calculation. Refer to Chart 2 for suggested rates for diluted use. Perm-X™ UL 4-4 may be used to treat outdoor aggregation and harborage sites including storm drains, underground drainage pipes, and pipe chases.

THERMAL AEROSOL APPLICATIONS: For use in thermal fogging equipment such as truck-mounted thermal fog generators or other equipment capable of making thermal fogging applications. Perm-X™ UL 4-4 may be applied either diluted or undiluted. If diluted, use a light mineral oil, or another suitable non-phytotoxic diluent. Do not exceed the maximum rate of 0.007 lbs. a.i. per acre. May be applied with truck-mounted equipment at speeds of 5 mph to 20 mph. Use a swath width of 300 feet for calculation. For use with handheld, backpack or lawn mower thermal fogging equipment, do not exceed the maximum rate of 0.007 lbs a.i. per acre. Use a walking speed of 2 mph (3.2 kph) and a swath width of 300 feet for calculations. May be used to treat aggregation and harborage sites such as abandoned buildings, warehouses, storm drains, underground drainage pipes, pipe chases and other areas where adult mosquitoes find harborage.

BARRIER APPLICATIONS: For use in non-thermal ULV, motorized, portable, backpack, handheld or truck-mounted fogging equipment or mist blower equipment, apply Perm-X™ UL 4-4 with equipment adjusted to deliver ULV particles of 50 to 100 volume median diameter. Perm-X™ UL 4-4 may be applied undiluted or diluted (see Application Rates Charts on this label). If diluted, use a light mineral oil, or another suitable, non-phytotoxic diluent. For truck-mounted applications, use not more than 0.007 lbs permethrin per acre. Use a 300 ft (15.2 m) swath width (see Application Rates Charts on this label) for calculations. For backpack or handheld applications, use not more than 0.007 lbs a.i. per acre. Use a 300 ft swath width and a walking speed of 2 mph (3.2 kph) for calculations. Direct spray onto foliage at the perimeter of areas from which mosquitoes or flies are to be excluded or direct spray into harborage areas where adult mosquitoes or flies may be found. May be used to treat aggregation and harborage sites such as abandoned buildings, residential buildings, warehouses, storm drains, underground drainage pipes and other areas where adult mosquitoes find harborage.

AERIAL APPLICATION

Use aircraft specially equipped and capable of applying Ultra-Low Volumes of

Perm-X™ UL 4-4. Applications can be made diluted or undiluted but cannot exceed the specified rates of 0.007 lbs permethrin per acre and 0.007 lbs piperonyl butoxide per acre, equivalent to 3.1819 fl oz of undiluted Perm-X™ UL 4-4 per acre. Applications should be made at an altitude of 100 to 300 feet. Apply at airspeed sufficient to deliver the appropriate amount of active ingredient per acre. The minimum height (from the ground) for aerial application of this product is 100 feet. Treat when insects are most active and meteorological conditions are conducive to keeping the spray cloud close to the ground. In order to compensate for windy conditions and ensure drift onto the target area, aerial application with aircraft equipped with Global Positioning Systems (GPS) is recommended.

PROHIBITION ON AERIAL USE IN FLORIDA: Not for aerial application in the State of Florida UNLESS specifically authorized by the Bureau of Entomology and Pest Control, Florida Department of Agriculture and Consumer Services.

CHART NO. 1 - FOR USE UNDILUTED

Conditions and Rates To Use Perm-X™ UL 4-4 Undiluted for Mosquito Control						
Pounds Per Acre		Application Rates				Fluid Ounces and Milliliters Per Acre
		Fluid Ounces per Minute				
Permethrin	PBO	5 mph	10 mph	15 mph	20 mph	
0.0070	0.0070	9.546	19.092	28.637	38.183	3.1819 (94.10 ml)
0.0035	0.0035	4.773	9.545	14.318	19.091	1.5909 (47.05 ml)
0.001	0.001	1.363	2.728	4.092	5.455	0.4546 (13.44 ml)

CHART NO. 2 - DILUTE 1 PART WITH 2 PARTS MINERAL OIL

Amounts to Use After Diluting 1 Part Perm-X™ UL 4-4 with 2 Parts Mineral Oil						
Pounds of A.I. Per Acre		Application Rates for Fluid Ounces of Diluted Product Per Minute Per MPH				Diluted Fl Oz (ml) to Apply per Acre
		5 mph	10 mph	15 mph	20 mph	
Permethrin	PBO					
0.0070	0.0070	26.250	52.50	78.75	105.00	8.75 (258.76 ml)
0.0035	0.0035	13.125	26.25	39.38	52.50	4.38 (129.53 ml)
0.0010	0.0010	3.750	7.50	11.25	15.00	1.25 (36.96 ml)

STORAGE & DISPOSAL

Do not contaminate water, food, or feed by storage or disposal.

PESTICIDE STORAGE: Store product in its original labeled container in a cool, dry, locked place designated for such insecticides and out of reach of children. In case of spillage, soak up with absorbent material such as sawdust, or fuller's earth, sweep up and place in a labeled container and dispose of as follows.

PESTICIDE DISPOSAL: Wastes resulting from the use of this product may be disposed of on site or at an approved waste disposal facility.

CONTAINER DISPOSAL: Nonrefillable container. Do not refill or reuse this container. Clean container promptly after emptying. **For Containers 5 gallons or less** – Triple rinse as follows: Empty the remaining contents into

(continued)

application equipment or a mix tank and drain for 10 seconds after the flow begins to drip. Fill the container 1/4 full with water and recap. Shake for 10 seconds. Pour rinsate into application equipment or a mix tank or store rinsate for later use or disposal. Drain for 10 seconds after the flow begins to drip. Repeat this procedure two more times. Then offer for recycling if available or reconditioning if appropriate, or puncture and dispose of in a sanitary landfill, or by other procedures approved by state and local authorities. **For Containers greater than 5 gallons** – Triple rinse as follows: Empty the remaining contents into application equipment or a mix tank. Fill the container 1/4 full with water. Replace and tighten closures. Tip container on its side and roll it back and forth, ensuring at least one complete revolution, for 30 seconds. Stand the container on its end and tip it back and forth several times. Turn the container over onto its other end and tip it back and forth several times. Empty the rinsate into application equipment or a mix tank or store rinsate for later use or disposal. Repeat this procedure two more times. Then, offer for recycling if available or reconditioning if appropriate, or puncture and dispose of in a sanitary landfill, or by other procedures approved by state and local authorities.

CONDITIONS OF SALE AND LIMITATION OF WARRANTY AND LIABILITY

CONDITIONS OF SALE AND LIMITATION OF WARRANTY AND LIABILITY NOTICE: Read the entire Directions for Use and Conditions of Sale and Limitation of Warranty and Liability before buying or using this product. If the terms are not acceptable, return the product at once, unopened, and the purchase price will be refunded. The Directions for Use of this Product must be followed carefully. It is impossible to eliminate all risks inherently associated with the use of this product. Ineffectiveness or other unintended consequences may result because of such factors as manner of use or application, weather, presence of other materials or other influencing factors in the use of the product, which are beyond the control of Central Garden & Pet Company or Seller. All such risks shall be assumed by Buyer and User, and Buyer and User agree to hold Central Garden & Pet Company and Seller harmless for any claims relating to such factors. Central Garden & Pet Company warrants that this product conforms to the chemical description on the label and is reasonably fit for the purposes stated in the Directions for Use, subject to the inherent risks referred to above, when used in accordance with directions under normal use conditions. This warranty does not extend to the use of this product contrary to label instructions, or under abnormal conditions or under conditions not reasonably foreseeable to or beyond the control of Seller or Central Garden & Pet Company, and Buyer and User assume the risk of any such use. To the extent consistent with applicable law, CENTRAL GARDEN & PET COMPANY MAKES NO WARRANTIES OF MERCHANTABILITY OR OF FITNESS FOR A PARTICULAR PURPOSE NOR ANY OTHER EXPRESS OR IMPLIED WARRANTY EXCEPT AS STATED ABOVE. To the extent consistent with applicable law, in no event shall Central Garden & Pet Company or Seller be liable for any incidental, consequential or special damages resulting from the use or handling of this product. To the extent consistent with applicable law, **THE EXCLUSIVE REMEDY OF THE USER OR BUYER, AND THE EXCLUSIVE LIABILITY OF CENTRAL GARDEN & PET COMPANY AND SELLER FOR ANY AND ALL CLAIMS, LOSSES, INJURIES OR DAMAGES (INCLUDING CLAIMS BASED ON BREACH OF WARRANTY, CONTRACT, NEGLIGENCE, TORT, STRICT LIABILITY OR OTHERWISE) RESULTING FROM THE USE OR HANDLING OF THIS PRODUCT, SHALL BE THE RETURN OF THE PURCHASE PRICE OF THE PRODUCT OR, AT THE ELECTION OF CENTRAL GARDEN & PET COMPANY OR SELLER, THE REPLACEMENT OF THE PRODUCT.**

Central Garden & Pet Company and Seller offer this product, and Buyer and User accept it, subject to the foregoing Conditions of Sale and Limitation of Warranty and Liability, which may not be modified except by written agreement signed by a duly authorized representative of Central Garden & Pet Company.

Central Garden & Pet Company, 1501 East Woodfield Road, 200W, Schaumburg, Illinois 60173

NOTE: This specimen label is for informational purposes only. All uses may not be approved in all states. See product labeling for use directions.

Perm-X is a trademark of Wellmark International. © 2015 Wellmark International.

VEC 15-025

CITY OF WINDCREST, TEXAS

FINANCIAL STATEMENTS

For the Fiscal Year Ended

September 30, 2017

PREPARED BY:
THE FINANCE DEPARTMENT



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

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CITY OF WINDCREST, TEXAS

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INTRODUCTORY SECTION

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CITY OF WINDCREST, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2017

Mayor	Alan Baxter
Mayor Pro-Tem	Jim Shelton
City Council Members	Gerd E. Jacobi Rick Cockerham James McFall Jan Leaders
City Manager	Rafael Castillo
Attorney	Mike Brennan

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas (the "City") as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas as of September 30, 2017, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Information, Schedule of Changes in Net Pension Liability and Related Ratios and Schedule of Employer Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2018 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

ABIP, PC

San Antonio, Texas
May 14, 2018

CITY OF WINDCREST, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

As management of the City of Windcrest ("City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended September 30, 2017.

Financial Highlights

- The City's total combined net position was \$13,148,160 at September 30, 2017.
- During the year, the City's change in net position was a decrease of \$377,995 for governmental activities and a decrease of \$102,521 for business-type activities.
- The City's general fund reported a year-end fund balance of \$2,191,598, a decrease of \$260,210 from the previous year. This unassigned fund balance represents 35.22% of general fund operating expenditures for the year.
- The City's garbage utility fund experienced another operating loss this year as total net position decreased \$102,521, leaving a deficit net position of \$279,930 in this fund.
- Total revenues for the City decreased 0.9% from the previous year and total expenses increased 8.6%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Windcrest's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains supplementary information intended to furnish additional detail to support the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents financial information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, and animal control. The business-type activities of the City are comprised of garbage utilities.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate economic development corporation and a legally separate crime control and prevention district for which the City is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 12-15 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Windcrest, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

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

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

The City maintains fourteen individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the capital projects fund, and the debt service fund, which are considered to be major funds. Data for the other eleven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining fund statements section of the report.

The basic governmental fund financial statements can be found on pages 16-19 of this report.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 20-22 of this report.

Notes to the financial statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-48 of this report.

Other information. In addition to the basic financial statements and the accompanying notes, this report presents required supplementary information (RSI). The City adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget. Also presented as RSI is information concerning the City's pension plan. Required supplementary information can be found on pages 51-54 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining fund statements can be found on pages 58-61 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$13,148,160 (net position). Of this amount, \$1,331,778 (10.1%) (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors.

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CITY OF WINDCREST'S NET POSITION INFORMATION:

TABLE 1
CITY OF WINDCREST'S NET POSITION

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2017	2016	2017	2016	2017	2016
Current Assets:						
Cash and cash equivalents	\$ 1,609,797	\$ 2,152,431	\$ 26,494	\$ 26,414	\$ 1,636,291	\$ 2,178,845
Investments	232,089	-	-	-	232,089	-
Receivables, net	1,113,946	791,504	79,066	124,602	1,193,012	916,106
Due from component unit	182,000	182,000	-	-	182,000	182,000
Prepaid expense	7,372	-	-	-	7,372	-
Internal balances	284,672	168,976	(284,672)	(168,976)	-	-
Total current assets	3,429,876	3,294,911	(179,112)	(17,960)	3,250,764	3,276,951
Non-Current Assets:						
Land	347,050	347,050	-	-	347,050	347,050
Buildings and improvements	2,437,470	2,287,315	-	-	2,437,470	2,287,315
Improvements other than buildings	13,808,160	12,144,163	-	-	13,808,160	12,144,163
Furniture and equipment	4,690,526	4,353,330	-	-	4,690,526	4,353,330
Less: accumulated depreciation	(9,660,050)	(8,660,611)	-	-	(9,660,050)	(8,660,611)
Total non-current assets	11,623,156	10,471,247	-	-	11,623,156	10,471,247
Total assets	15,053,032	13,766,158	(179,112)	(17,960)	14,873,920	13,748,198
Deferred outflows of resources	530,504	623,361	-	-	530,504	623,361
Current Liabilities:						
Accounts payable and other current liabilities	801,091	621,778	100,818	159,449	901,909	781,227
Total current liabilities	801,091	621,778	100,818	159,449	901,909	781,227
Non-Current Liabilities:						
Due within one year	156,172	33,823	-	-	156,172	33,823
Due in more than one year	1,146,741	695,955	-	-	1,146,741	695,955
Total non-current liabilities	1,302,913	729,778	-	-	1,302,913	729,778
Total liabilities	2,104,004	1,351,556	100,818	159,449	2,204,822	1,511,005
Deferred inflows of resources	51,442	92,705	-	-	51,442	92,705
Net Position:						
Net investment in capital assets	11,623,156	11,354,369	-	-	11,623,156	11,354,369
Restricted	193,226	196,434	-	-	193,226	196,434
Unrestricted	1,611,708	2,277,577	(279,930)	(177,409)	1,331,778	2,100,168
Total net position	\$ 13,428,090	\$ 13,828,380	\$ (279,930)	\$ (177,409)	\$ 13,148,160	\$ 13,650,971

By far, the largest portion of the City's net position, \$11,623,156 (88.4%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure). The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending.

A small portion of the City's net position (1.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$1,331,778 is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.

During the year ended September 30, 2017, the City's total net position decreased by \$502,811. Total revenues were \$7,819,593 and expenses were \$8,300,109. A significant portion, 74% of the City's revenues came from taxes, 25.3% came from grants and charges for services, while the remaining amount came from investment earnings and other miscellaneous revenues.

The following table indicates changes in net position for the governmental and business-type activities for the City as of September 30, 2017, compared to 2016.

TABLE 2
CITY OF WINDCREST'S CHANGES IN NET POSITION

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2017	2016	2017	2016	2017	2016
REVENUES:						
Program Revenues:						
Charges for services	\$ 1,060,884	\$ 904,278	\$ 901,212	\$ 827,629	\$ 1,962,096	\$ 1,731,907
Operating grants and contributions	16,524	35,766	-	-	16,524	35,766
General Revenues:						
Property taxes	1,778,300	1,752,353	-	-	1,778,300	1,752,353
Other taxes	4,009,059	4,242,834	-	-	4,009,059	4,242,834
Investment earnings	9,537	1,454	79	3	9,616	1,457
Other	43,998	124,967	-	-	43,998	124,967
Total revenues	<u>6,918,302</u>	<u>7,061,652</u>	<u>901,291</u>	<u>827,632</u>	<u>7,819,593</u>	<u>7,889,284</u>
EXPENSES:						
General government	2,918,483	2,614,526	-	-	2,918,483	2,614,526
Public safety	3,019,638	2,914,177	-	-	3,019,638	2,914,177
Public works	1,170,154	1,059,032	-	-	1,170,154	1,059,032
Animal control	171,400	170,533	-	-	171,400	170,533
Interest	16,622	-	-	-	16,622	-
Garbage	-	-	1,003,812	884,034	1,003,812	884,034
Total expenses	<u>7,296,297</u>	<u>6,758,268</u>	<u>1,003,812</u>	<u>884,034</u>	<u>8,300,109</u>	<u>7,642,302</u>
Change in net position	(377,995)	303,384	(102,521)	(56,402)	(480,516)	246,982
NET POSITION - BEGINNING	<u>13,828,380</u>	<u>13,524,996</u>	<u>(177,409)</u>	<u>(121,007)</u>	<u>13,650,971</u>	<u>13,403,989</u>
PRIOR PERIOD ADJUSTMENT	<u>(22,295)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,295)</u>	<u>-</u>
NET POSITION - BEGINNING, AS RESTATED	<u>13,806,085</u>	<u>13,524,996</u>	<u>(177,409)</u>	<u>(121,007)</u>	<u>13,628,676</u>	<u>13,403,989</u>
NET POSITION - ENDING	<u>\$ 13,428,090</u>	<u>\$ 13,828,380</u>	<u>\$ (279,930)</u>	<u>\$ (177,409)</u>	<u>\$ 13,148,160</u>	<u>\$ 13,650,971</u>

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

- Total revenues decreased by \$143,350, primarily due to a decrease in sales tax revenues and miscellaneous revenues.
- Total expenses increased by \$538,029, with the largest increase in general government expenses.

Property tax rates decreased to \$0.308093, all of which was allocated to operations. Property taxes levied changed from \$1,776,119 in 2016 to \$1,791,039 in 2017, an increase of \$14,920.

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

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

	Net Cost of Services	
	2017	2016
General government	\$ (2,720,255)	\$ (2,222,312)
Public safety	(2,330,339)	(2,366,347)
Public works	(980,710)	(1,059,032)
Animal control	(170,963)	(170,533)
Garbage utility	(102,600)	(56,405)

The net expense of all governmental activities this year before general revenues was \$6,304,867. This net expense was funded by general revenues of \$5,840,973.

Business-type activities. Revenues of the City's business-type activities (garbage utility) were \$901,212 and expenses were \$1,003,812, yielding an operating loss of \$102,600. The net position of the garbage utility ended the year with a deficit of \$279,930. The City plans to increase their efforts to collect on delinquent fees, re-evaluate their billing techniques, and consider moving the residential portion of expenses and revenues into the General Fund in order to eliminate the net position deficit.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled \$6,858,058, a decrease of \$273,172 from the prior year. Governmental revenues are comprised of property taxes, sales taxes, mixed beverage tax, hotel occupancy taxes, franchise taxes, licenses, permits, fines, charges for services, grants, interest and miscellaneous revenue. Expenditures totaled \$7,562,002, an increase of \$508,855 over the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

Final actual revenues were \$196,364 less than final budgeted revenues.

Final actual expenditures were \$173,471 more than final budget expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. At the end of 2017, the City had invested \$11,623,156 in a broad range of capital assets, including land, equipment, buildings, improvements, and vehicles, net of accumulated depreciation. This amount represents a net increase (including additions, deductions, and depreciation) of \$268,787 over last year.

More detailed information about the City's capital assets is presented in note 2 to the notes to financial statements on pages 37-38.

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

	GOVERNMENTAL ACTIVITIES	
	2017	2016
Land	\$ 347,050	\$ 347,050
Construction in progress	-	883,122
Buildings and improvements	2,437,470	2,287,315
Improvements other than buildings	13,808,160	12,144,163
Furniture and equipment	4,690,526	4,353,330
Total	21,283,206	20,014,980
Total accumulated depreciation	(9,660,050)	(8,660,611)
Net capital assets	<u>\$ 11,623,156</u>	<u>\$ 11,354,369</u>

Long-term debt. At year end, the primary government had capital leases of \$514,715 which are secured by a street sweeper truck and light fixtures and poles. Both of the capital leases were entered into during the current year.

More detailed information about the City's long-term debt is presented in note 2 to the notes to financial statements on pages 39-40.

	GOVERNMENTAL ACTIVITIES	
	2017	2016
Capital leases	\$ 514,715	\$ -
Compensated absences	142,551	147,058
Total debt	<u>\$ 657,266</u>	<u>\$ 147,058</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following factors were considered in developing the 2017-2018 budget:

- 2017/2018 General Fund budgeted revenues available for appropriation are \$6,727,017.
- 2017/2018 General Fund budgeted expenditures are \$7,234,111.
- The ad valorem tax rate (property tax) for fiscal year 2017/2018 is budgeted at \$0.3080930; the same as the prior year.
- There are many capital improvements budgeted; the major projects are:
 - A new truck for Public Works
 - Additional personal protective equipment for the Fire Department
 - Renovation of Tarkas Park restrooms

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

Rafael Castillo, Jr.
City Manager
City of Windcrest
8601 Midcrown
Windcrest, Texas 78239
rcastillo@windcrest-tx.gov

Donald Hakala
Municipal Finance Officer
City of Windcrest
8601 Midcrown
Windcrest, Texas 78239
dhakala@windcrest-tx.gov

BASIC FINANCIAL STATEMENTS

CITY OF WINDCREST, TEXAS

STATEMENT OF NET POSITION

For the year ended September 30, 2017

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	\$ 1,609,797	\$ 26,494	\$ 1,636,291
Investments	232,089	-	232,089
Receivables (net of allowance for uncollectibles):			
Taxes	898,542	-	898,542
Fines	205,540	-	205,540
Accounts	9,864	79,066	88,930
Due from component unit	182,000	-	182,000
Prepaid expense	7,372	-	7,372
Internal balances	284,672	(284,672)	-
Capital assets:			
Land	347,050	-	347,050
Buildings and improvements	2,437,470	-	2,437,470
Improvements other than buildings	13,808,160	-	13,808,160
Furniture and equipment	4,690,526	-	4,690,526
Less: accumulated depreciation	(9,660,050)	-	(9,660,050)
Total capital assets	<u>11,623,156</u>	<u>-</u>	<u>11,623,156</u>
 Total assets	<u>15,053,032</u>	<u>(179,112)</u>	<u>14,873,920</u>
 DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	<u>530,504</u>	<u>-</u>	<u>530,504</u>
 LIABILITIES			
Accounts payable	236,010	75,917	311,927
Accrued liabilities	126,087	-	126,087
Due to other governments	435,325	2,864	438,189
Due to primary government	-	-	-
Unearned revenue	3,669	22,037	25,706
Noncurrent liabilities:			
Due within one year	156,172	-	156,172
Due in more than one year	<u>1,146,741</u>	<u>-</u>	<u>1,146,741</u>
Total liabilities	<u>2,104,004</u>	<u>100,818</u>	<u>2,204,822</u>
 DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	<u>51,442</u>	<u>-</u>	<u>51,442</u>
 NET POSITION			
Net investment in capital assets	11,623,156	-	11,623,156
Restricted for:			
Debt service	440	-	440
Other purposes	192,786	-	192,786
Economic Development Corporation	-	-	-
Crime Control and Prevention	-	-	-
Unrestricted	<u>1,611,708</u>	<u>(279,930)</u>	<u>1,331,778</u>
Total net position	<u>\$ 13,428,090</u>	<u>\$ (279,930)</u>	<u>\$ 13,148,160</u>

(The accompanying notes are an integral part of these financial statements)

Component Units	
Economic Development Corp.	Crime Control and Prevention District
\$ 301,636	\$ 560,455
-	-
121,775	121,710
-	-
-	-
-	-
-	-
-	-
-	-
3,350	-
-	-
-	818,656
(2,736)	(148,394)
614	670,262
424,025	1,352,427
904	36,934
-	4,013
626	4,538
59,011	27,762
145,000	37,000
-	2,316
3,076	46,251
207,713	121,880
2	3,728
-	670,262
-	-
-	-
217,214	-
-	593,491
-	-
\$ 217,214	\$ 1,263,753

(The accompanying notes are an integral part of these financial statements)

CITY OF WINDCREST, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2017

FUNCTIONS/PROGRAMS	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary Government			
Governmental Activities:			
General government	\$ 2,918,483	\$ 198,228	\$ -
Public safety	3,019,638	672,825	16,474
Public works	1,170,154	189,444	-
Animal control	171,400	387	50
Interest	16,622	-	-
Total governmental activities	<u>7,296,297</u>	<u>1,060,884</u>	<u>16,524</u>
Business-Type Activities:			
Garbage utility	<u>1,003,812</u>	<u>901,212</u>	<u>-</u>
Total business-type activities	1,003,812	901,212	-
Total primary government	<u>\$ 8,300,109</u>	<u>\$ 1,962,096</u>	<u>\$ 16,524</u>
Component Units			
Economic Development Corporation	\$ 244,226	\$ -	\$ -
Crime Control and Prevention District	<u>410,928</u>	<u>-</u>	<u>-</u>
Total component units	<u>\$ 655,154</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues			
Taxes:			
Property, levied for general purposes			
Sales			
Hotel occupancy			
Franchise			
Mixed beverage			
Investment earnings			
Miscellaneous			
Total general revenues			
Change in net position			
Net position - beginning			
Prior period adjustment			
Net position - beginning, as restated			
Net position - ending			

(The accompanying notes are an integral part of these financial statements)

Net (Expense) Revenue and Changes in Net Position			Component Units	
Primary Government			Economic Development Corporation	Crime Control and Prevention District
Governmental Activities	Business-type Activities	Total		
\$ (2,720,255)	\$ -	\$ (2,720,255)		
(2,330,339)	-	(2,330,339)		
(980,710)	-	(980,710)		
(170,963)	-	(170,963)		
<u>(16,622)</u>	<u>-</u>	<u>(16,622)</u>		
<u>(6,218,889)</u>	<u>-</u>	<u>(6,202,267)</u>		
-	(102,600)	(102,600)		
-	(102,600)	(102,600)		
<u>(6,218,889)</u>	<u>(102,600)</u>	<u>(6,304,867)</u>		
			\$ (244,226)	\$ -
			<u>-</u>	<u>(410,928)</u>
			<u>(244,226)</u>	<u>(410,928)</u>
1,778,300	-	1,778,300	-	-
3,227,376	-	3,227,376	522,103	732,142
116,870	-	116,870	-	-
635,987	-	635,987	-	-
28,826	-	28,826	-	-
9,537	79	9,616	1,101	1,846
<u>43,998</u>	<u>-</u>	<u>43,998</u>	<u>-</u>	<u>-</u>
<u>5,840,894</u>	<u>79</u>	<u>5,840,973</u>	<u>523,204</u>	<u>733,988</u>
(377,995)	(102,521)	(480,516)	278,978	323,060
<u>13,828,380</u>	<u>(177,409)</u>	<u>13,650,971</u>	<u>(33,993)</u>	<u>968,455</u>
<u>(22,295)</u>	<u>-</u>	<u>(22,295)</u>	<u>(27,771)</u>	<u>(27,762)</u>
<u>13,806,085</u>	<u>(177,409)</u>	<u>13,628,676</u>	<u>(61,764)</u>	<u>940,693</u>
<u>\$ 13,428,090</u>	<u>\$ (279,930)</u>	<u>\$ 13,148,160</u>	<u>\$ 217,214</u>	<u>\$ 1,263,753</u>

(The accompanying notes are an integral part of these financial statements)

CITY OF WINDCREST, TEXAS

BALANCE SHEET – GOVERNMENTAL FUNDS

For the year ended September 30, 2017

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 952,996	\$ 406,806	\$ 249,995	\$ 1,609,797
Investments	232,089	-	-	232,089
Receivables (net of allowance for uncollectibles):				
Accounts	214,815	-	589	215,404
Taxes	651,736	121,685	11,655	785,076
Franchise fees	113,466	-	-	113,466
Due from component units	182,000	-	-	182,000
Due from other funds	686,247	-	-	686,247
Prepaid items	<u>7,372</u>	<u>-</u>	<u>-</u>	<u>7,372</u>
Total assets	<u>\$ 3,040,721</u>	<u>\$ 528,491</u>	<u>\$ 262,239</u>	<u>\$ 3,831,451</u>
LIABILITIES				
Accounts payable	\$ 101,506	\$ 131,480	\$ 3,024	\$ 236,010
Accrued liabilities	126,087	-	-	126,087
Due to other funds	-	338,000	63,575	401,575
Due to other governments	376,314	59,011	-	435,325
Unearned revenues	<u>3,669</u>	<u>-</u>	<u>-</u>	<u>3,669</u>
Total liabilities	<u>607,576</u>	<u>528,491</u>	<u>66,599</u>	<u>1,202,666</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue - property taxes	36,007	-	2,414	38,421
Deferred revenue - fines	<u>205,540</u>	<u>-</u>	<u>-</u>	<u>205,540</u>
Total deferred inflows of resources	<u>241,547</u>	<u>-</u>	<u>2,414</u>	<u>243,961</u>
FUND BALANCES				
Nonspendable	7,372	-	-	7,372
Restricted	-	-	193,226	193,226
Unrestricted	<u>2,184,226</u>	<u>-</u>	<u>-</u>	<u>2,184,226</u>
Total fund balances	<u>2,191,598</u>	<u>-</u>	<u>193,226</u>	<u>2,384,824</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,040,721</u>	<u>\$ 528,491</u>	<u>\$ 262,239</u>	<u>\$ 3,831,451</u>

(The accompanying notes are an integral part of these financial statements)

CITY OF WINDCREST, TEXAS

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

September 30, 2017

Total fund balances - governmental funds balance sheet	\$ 2,384,824
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, used in governmental funds are not financial resources and, therefore, are not reported in the funds.	11,623,156
Long-term liabilities, including capital leases, net pension liability, and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds.	(1,302,913)
Deferred outflows of resources and deferred inflows of resources related to pensions are not reported in the funds.	479,062
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	<u>243,961</u>
Net position of governmental activities - statement of net position	<u>\$ 13,428,090</u>

(The accompanying notes are an integral part of these financial statements)

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2017

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 1,778,068	\$ -	\$ -	\$ 1,778,068
Sales	2,689,195	538,181	-	3,227,376
Franchise	635,987	-	-	635,987
Hotel occupancy	-	-	116,870	116,870
Mixed beverage	28,826	-	-	28,826
Fines and fees	602,157	-	29,166	631,323
Licenses and permits	219,442	-	-	219,442
Intergovernmental	46,000	-	12,099	58,099
Charges for services	104,107	-	-	104,107
Donations	-	-	4,425	4,425
Investment earnings	8,820	144	573	9,537
Miscellaneous	43,998	-	-	43,998
Total revenues	<u>6,156,600</u>	<u>538,325</u>	<u>163,133</u>	<u>6,858,058</u>
EXPENDITURES				
Current:				
General government	2,454,611	-	-	2,454,611
Public safety	2,542,258	-	6,977	2,549,235
Public works	973,143	61,632	-	1,034,775
Animal control	141,470	-	2,667	144,137
Debt Service				
Principal	74,421	-	-	74,421
Interest	16,622	-	-	16,622
Capital outlay	872,000	386,495	29,706	1,288,201
Total expenditures	<u>7,074,525</u>	<u>448,127</u>	<u>39,350</u>	<u>7,562,002</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(917,925)</u>	<u>90,198</u>	<u>123,783</u>	<u>(703,944)</u>
OTHER FINANCING SOURCES (USES)				
Other sources - capital lease	621,647	-	-	621,647
Transfers in	122,148	91,556	-	213,704
Transfers out	(91,556)	-	(122,148)	(213,704)
Total other financing sources	<u>652,239</u>	<u>91,556</u>	<u>(122,148)</u>	<u>621,647</u>
Net change in fund balances (uses)	(265,686)	181,754	1,635	(82,297)
Fund balance - beginning	<u>2,451,808</u>	<u>(153,983)</u>	<u>191,591</u>	<u>2,489,416</u>
Restatement of fund balance	<u>5,476</u>	<u>(27,771)</u>	<u>-</u>	<u>(22,295)</u>
Fund balance - beginning, as restated	<u>2,457,284</u>	<u>(181,754)</u>	<u>191,591</u>	<u>2,467,121</u>
Fund balance - ending	<u>\$ 2,191,598</u>	<u>\$ -</u>	<u>\$ 193,226</u>	<u>\$ 2,384,824</u>

(The accompanying notes are an integral part of these financial statements)

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2017

Net change in fund balances - total governmental funds	\$ (82,297)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report all capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This reconciling item represents the amount by which capital outlays exceeded depreciation in the current period.	268,787
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This reconciling item reflects the net of such expenses.	(736,687)
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Some revenues in the statement of activities do not provide current financial resources and are not included in the governmental funds.	<u>172,202</u>
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Change in net position of governmental activities - statement of activities	<u>\$ (377,995)</u>
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(The accompanying notes are an integral part of these financial statements)

CITY OF WINDCREST, TEXAS

**STATEMENT OF NET POSITION
PROPRIETARY FUND**

For the year ended September 30, 2017

	<u>Business-Type Activities</u>
	<u>Garbage Utility</u>
ASSETS	
Current assets:	
Cash and investments	\$ 26,494
Accounts receivable (net allowances for uncollectibles)	<u>79,066</u>
Total current assets	<u>105,560</u>
LIABILITIES	
Current liabilities:	
Accounts payable	75,917
Due to other funds	284,672
Due to other governments	2,864
Unearned revenues	<u>22,037</u>
Total liabilities	<u>385,490</u>
NET POSITION	
Unrestricted	<u>(279,930)</u>
Total net position	<u>(279,930)</u>
Total liabilities and net position	<u>\$ 105,560</u>

(The accompanying notes are an integral part of these financial statements)

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2017

	<u>Business-Type Activities</u>
	<u>Garbage Utility</u>
OPERATING REVENUES:	
Charges for services:	
Commercial customer charges	\$ 432,538
Residential customer charges	440,527
Miscellaneous	<u>28,147</u>
Total operating revenues	<u>901,212</u>
OPERATING EXPENSES:	
Contracted services - commercial sanitation	395,874
Contracted services - residential sanitation	484,831
Bad debt expense	107,583
Other	<u>15,524</u>
Total operating expenses	<u>1,003,812</u>
Operating income (loss)	<u>(102,600)</u>
NONOPERATING REVENUES:	
Investment earnings	<u>79</u>
Total nonoperating revenues	<u>79</u>
Change in net position	(102,521)
Total net position - beginning	<u>(177,409)</u>
Total net position - ending	<u>\$ (279,930)</u>

(The accompanying notes are an integral part of these financial statements)

CITY OF WINDCREST, TEXAS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUND**

For the year ended September 30, 2017

	<u>Business-Type Activities</u>
	<u>Garbage Utility</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 968,705
Payments to suppliers and service providers	<u>(1,084,400)</u>
Net cash provided by (used in) operating activities	<u>(115,695)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Payments to other funds	<u>115,696</u>
Net cash provided by (used in) noncapital financing activities	<u>115,696</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>79</u>
Net increase (decrease) in cash and cash equivalents	80
Cash and cash equivalents at beginning of year	<u>26,414</u>
Cash and cash equivalents at end of year	<u><u>\$ 26,494</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	
Operating income (loss)	\$ (102,600)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Decrease (increase) in receivables	45,536
Increase (decrease) in accounts payable	(69,551)
Increase (decrease) in due to other governments	(11,117)
Increase (decrease) in due to other governments	<u>22,037</u>
Net cash provided by (used in) operating activities	<u><u>\$ (115,695)</u></u>

(The accompanying notes are an integral part of these financial statements)

NOTES TO BASIC FINANCIAL STATEMENTS

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CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(1) Summary of significant accounting policies

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

Description of government-wide financial statements

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

Reporting entity

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

Discretely presented component units

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

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

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(1) Summary of significant accounting policies (continued)

Discretely presented component units (continued)

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

Basis of presentation – government-wide financial statements

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

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

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

Basis of presentation – fund financial statements

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

The City reports the following major governmental funds:

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

The ***capital projects fund*** accounts for the acquisition or construction of infrastructure and building projects being financed from bond proceeds, grants, transfers from other funds, and sales tax.

The City reports the following major enterprise fund:

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(1) Summary of significant accounting policies (continued)

Basis of presentation – fund financial statements (continued)

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

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

Measurement focus and basis of accounting

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

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

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

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

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(1) Summary of significant accounting policies (continued)

Budgetary information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. During the year the General Fund's actual expenses exceeded the budget by \$173,471.

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

- **Cash and cash equivalents.** Cash and cash equivalents are considered to be cash on hand, demand deposits, savings accounts, and investments with original maturities of three (3) months or less from the date of acquisition.
- **Investments.** At September 30, 2017, the City's investments are comprised of local government investment pools and certificates of deposit.

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

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

The City's investments in pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The pool is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Local government investment pools in Texas are established under the government of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Act, Chapter 2256 of the Texas Government Code. In addition, to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires pools to (1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; (2) maintain a continuous rating of no lower than AAA or AAAm or an equivalent rating by at least one nationally recognized rating service; and (3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(1) Summary of significant accounting policies (continued)

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

- **Investments (continued)**

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

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

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

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(1) Summary of significant accounting policies (continued)

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

- **Property taxes (continued)**

Tax collections are, at times, prorated between the general fund and debt service fund based on the tax rate approved by the City Council. For the year ended September 30, 2017, the general fund rate was \$0.308093. There was no levy for the debt service fund.

Allowances for uncollectible tax receivables are based on historical collections.

- **Prepaid items.** Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and the fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.
- **Capital assets.** Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$2,500 or more and an estimated useful life of three (3) years or more. Such assets are recorded at historical cost as purchased or constructed. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the donation date.

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

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

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

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

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

CITY OF WINDCREST, TEXAS

NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(1) Summary of significant accounting policies (continued)

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

- **Deferred outflows/inflows of resources.** In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category:
 - a) Pension contributions after measurement date. These contributions are deferred and recognized in the following fiscal year.
 - b) Difference in projected and actual earnings on pension assets. This difference is deferred and amortized using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.
 - c) Difference in actuarial assumptions in calculating the net pension liability. This difference is deferred and amortized using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

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

The City has two types of items, one of which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second type is the difference between expected and actual economic experience in calculating the net pension liability. This difference is deferred and amortized using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

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

CITY OF WINDCREST, TEXAS

NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(1) Summary of significant accounting policies (continued)

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

- **Compensated absences (continued).** Unused sick leave may be accumulated to certain limits; however, in the event of termination, reimbursement to the employee is not made for accumulated sick leave; therefore, a liability does not exist at September 30, 2017.
- **Long-term obligations.** In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable statements of net position. Bonds premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year they are incurred.

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

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

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

- **Fund balance flow assumptions.** Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.
- **Fund balance policies.** Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Nonspendable fund balance are amounts that are not in a spendable form. At September 30, 2017 the City had \$7,372 in nonspendable fund balance resulting from prepaid expenses. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(1) Summary of significant accounting policies (continued)

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

- **Fund balance policies (continued)**

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

The City's policy is to maintain an unassigned fund balance in the general fund equal to 25% of the current year's operating expenditures. At September 30, 2017, the general fund's unassigned fund balance is \$2,184,226, which equals 35.22% of the current year's operating expenditures.

- **Program revenues.** Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.
- **Sales and use taxes.** The City's sales and use tax is currently levied at 2.00%. The sales and use tax is allocated as follows: 1.25% to the City's general fund; .25% to the City's capital projects fund; .25% to the District; and .25% to the Corporation.
- **Use of estimates.** The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain report amounts and disclosures. Accordingly, actual results could differ from those estimates.

(2) Detailed notes

Deposits and investments

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. Deposits are exposed to custodial credit risk if they are not insured or collateralized. As of September 30, 2017, the City's cash on hand was \$1,600. The carrying amount of deposits were \$2,244,265 and the bank balances were \$2,407,022. The City's deposits are not exposed to custodial credit risk since all deposits are fully collateralized less an amount insured by the FDIC.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Deposits and investments (continued)

As of September 30, 2017, the investments are comprised of the following:

INVESTMENT TYPE	FAIR VALUE	WEIGHTED AVERAGE MATURITY (YEARS)	PERCENT OF TOTAL INVESTMENTS
The City of Windcrest			
Certificates of deposit	\$ 232,089	0.40	47.9%
TexPool (Local Government Investment Pool)	<u>143,832</u>	0.10	29.7%
	<u>\$ 375,921</u>		
Portfolio weighted average maturity		0.29	
Discretely presented component unit			
Windcrest Economic Development Corporation			
Lone star	\$ 108,684	0.13	22.4%
	<u>\$ 484,605</u>		
Portfolio weighted average maturity		0.25	

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

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

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Deposits and investments (continued)

Investment Valuation: The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of assets. The City's investments for all funds at fiscal year-end are listed below at fair value, net of accruals. The City has the following recurring fair value measurements as of September 30, 2017:

	September 30, 2017	
	The City of Windcrest	Discretely Presented Component Unit WEDC
Investments measured at amortized cost:		
Certificates of deposit	\$ 232,089	\$ -
External investment pools - TexPool	143,832	-
Total investments at amortized cost	<u>375,921</u>	<u>-</u>
Investments measured at net asset value:		
External investment pools - Lonestar	-	108,684
Total investments at net asset value	<u>-</u>	<u>108,684</u>
Total investments	<u>\$ 375,921</u>	<u>\$ 108,684</u>

Accounts receivable

Accounts receivable at September 30, 2017 were as follows:

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Garbage Utility Fund	Discretely Presented Component Units	Total
Receivables:						
Taxes	\$ 658,091	\$ 121,685	\$ 12,081	\$ -	\$ 243,485	\$ 1,035,342
Fines	822,158	-	-	-	-	822,158
Utilities	-	-	-	239,003	-	239,003
Franchise fees	113,466	-	-	-	-	113,466
Miscellaneous	9,275	-	589	-	-	9,864
Component units	182,000	-	-	-	-	182,000
Gross receivables	1,784,990	121,685	12,670	239,003	243,485	2,401,833
Less:						
Allowance for uncollectibles	(622,973)	-	(426)	(159,937)	-	(783,336)
Net total receivables	<u>\$ 1,162,017</u>	<u>\$ 121,685</u>	<u>\$ 12,244</u>	<u>\$ 79,066</u>	<u>\$ 243,485</u>	<u>\$ 1,618,497</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Due to/from other funds

At September 30, 2017, the due to/from other fund balances represent temporary short-term loans to other funds as a result of overdraws of pooled cash. All balances are expected to be paid back within one year. The following is a summary of interfund receivables at year end:

	Due from Other Funds	Due to Other Funds
General fund		
Capital projects fund	\$ 338,000	\$ -
Nonmajor governmental funds	63,575	-
Garbage utility fund	284,672	-
Capital projects fund		
General fund	-	338,000
Nonmajor governmental funds		
General fund	-	63,575
Garbage utility fund		
General fund	-	284,672
	<u>\$ 686,247</u>	<u>\$ 686,247</u>

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CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2017

(2) Detailed notes (continued)

Capital assets

Capital asset activity for the primary government for the year ended September 30, 2017, was as follows:

	October 1, 2016	Additions	Deletions	September 30, 2017
<u>Governmental Activities</u>				
Capital assets not being depreciated:				
Land	\$ 347,050	\$ -	\$ -	\$ 347,050
Construction in progress	883,122	-	(883,122)	-
Total capital assets not being depreciated	<u>1,230,172</u>	<u>-</u>	<u>(883,122)</u>	<u>347,050</u>
Capital assets being depreciated:				
Buildings and improvements	2,287,315	150,155	-	2,437,470
Improvements other than buildings	12,144,163	1,663,997	-	13,808,160
Furniture and equipment	<u>4,353,330</u>	<u>357,171</u>	<u>(19,975)</u>	<u>4,690,526</u>
Total capital assets being depreciated	<u>18,784,808</u>	<u>2,171,323</u>	<u>(19,975)</u>	<u>20,936,156</u>
Less accumulated depreciation:				
Buildings and improvements	(1,679,035)	(49,210)	-	(1,728,245)
Improvements other than buildings	(3,290,253)	(743,169)	-	(4,033,422)
Furniture and equipment	<u>(3,691,323)</u>	<u>(227,035)</u>	<u>19,975</u>	<u>(3,898,383)</u>
Total accumulated depreciation	<u>(8,660,611)</u>	<u>(1,019,414)</u>	<u>19,975</u>	<u>(9,660,050)</u>
Total capital assets being depreciated, net	<u>10,124,197</u>	<u>1,151,909</u>	<u>-</u>	<u>11,276,106</u>
Governmental activities capital assets, net	<u>\$ 11,354,369</u>	<u>\$ 1,151,909</u>	<u>\$ (883,122)</u>	<u>\$ 11,623,156</u>

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

General government	\$ 433,628
Public safety	411,421
Public works	150,208
Animal control	<u>24,157</u>
Total depreciation expense	<u>\$ 1,019,414</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Capital assets (continued)

Discretely presented component units

Capital asset activity for the year ended September 30, 2017 was as follows:

	<u>October 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>September 30, 2017</u>
Discretely presented component units:				
Capital assets being depreciated:				
Buildings and improvements	\$ 3,350	\$ -	\$ -	\$ 3,350
Furniture and equipment	<u>398,101</u>	<u>420,555</u>	<u>-</u>	<u>818,656</u>
Total capital assets being depreciated	<u>401,451</u>	<u>420,555</u>	<u>-</u>	<u>822,006</u>
Less: accumulated depreciation:				
Buildings and improvements	(2,066)	(670)	-	(2,736)
Furniture and equipment	<u>(118,011)</u>	<u>(30,383)</u>	<u>-</u>	<u>(148,394)</u>
Total accumulated depreciation	<u>(120,077)</u>	<u>(31,053)</u>	<u>-</u>	<u>(151,130)</u>
Total capital assets being depreciated, net	<u>281,374</u>	<u>389,502</u>	<u>-</u>	<u>670,876</u>
Discretely presented component units capital assets, net	<u>\$ 281,374</u>	<u>\$ 389,502</u>	<u>\$ -</u>	<u>\$ 670,876</u>

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

Public safety	\$ 30,383
Economic development	<u>670</u>
Total depreciation expense	<u>\$ 31,053</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Transfers

Transfers during the year ended September 30, 2017, were:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund:		
Nonmajor funds	\$ 122,148	\$ -
Capital projects fund	-	91,556
Capital projects fund:		
General Fund	91,556	-
Nonmajor funds:		
General fund	<u>-</u>	<u>122,148</u>
 Total	 <u><u>\$ 213,704</u></u>	 <u><u>\$ 213,704</u></u>

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

Long-term liabilities

Loan Payable – Discretely Presented Component Unit

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

A summary of changes in the loan payable for the year ended September 30, 2017 follows:

Balance - October 1, 2014	\$ 444,415
Retired	<u>(444,415)</u>
Balance - September 30, 2017	<u><u>\$ -</u></u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Long-term liabilities (continued)

Capital leases payable

The City leases certain property and equipment that includes vehicles and infrastructure assets. The City entered into a capital lease during the current fiscal year to purchase a street sweeper. The City will make five annual payments of \$48,168.80 for a total of \$240,844 which represents the present cost of the street sweeper (\$222,949) plus a 2.63% annual interest rate on the outstanding balance (\$17,895). The City also entered into another capital lease for light fixtures and poles. The City will make 60 monthly payments of \$7,587 for a total of \$455,216 which represents the cost of the lights fixtures and poles (\$398,698) plus an implied annual interest rate of 5.00% (\$56,518). The effective interest rate on capital leases range from 2.63% - 5.00%.

Annual debt service requirements to maturity for the capital leases is as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2018	\$ 120,534	\$ 18,678	\$ 139,212
2019	125,650	13,562	139,212
2020	131,000	8,212	139,212
2021	90,597	3,094	93,691
2022	46,934	1,234	48,168
Total	<u>\$ 514,715</u>	<u>\$ 44,780</u>	<u>\$ 559,495</u>

Changes in long-term debt

	Balance October 1, 2016	Issued / Additions	Retired / Payments	Balance September 30, 2017	Due Within One Year
Governmental Activities					
Compensated absences	\$ 147,058	\$ 29,316	\$ (33,823)	\$ 142,551	\$ 35,638
Capital lease - street sweeper	-	222,949	-	222,949	42,305
Capital lease - light and fixtures	-	398,698	(106,932)	291,766	78,229
Net pension liability	582,201	63,446	-	645,647	-
Total	<u>\$ 729,259</u>	<u>\$ 714,409</u>	<u>\$ (140,755)</u>	<u>\$ 1,302,913</u>	<u>\$ 156,172</u>
Discretely presented component units:					
Compensated absences	\$ 4,357	\$ 5,908	\$ (1,002)	\$ 9,263	\$ 2,316
Net pension liability	43,236	-	(856)	42,380	-
Total	<u>\$ 47,593</u>	<u>\$ 5,908</u>	<u>\$ (1,858)</u>	<u>\$ 51,643</u>	<u>\$ 2,316</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Defined benefit pension plan

Plan description

The City participates as one of 872 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publically available comprehensive annual financial report (CAFR) that can be obtained at www.tmr.com.

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

Benefits provided

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

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

Plan provisions for the City are as follows:

Employee deposit rate	6%
Matching ratio (City to employee)	1.5 to 1
Years required for vesting	5
Service retirement eligibility (expressed as age/years of service)	60 / 5, 0 / 20
Updated service credit	100% Repeating, Transfers
Annuity increase (to retirees)	70% of CPI Repeating

Employees covered by benefit terms

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	44
Inactive employees entitled to but not yet receiving benefits	61
Active employees	<u>60</u>
Total	<u>165</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Contributions

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

Employees for the City were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City were 7.25% and 7.77% in calendar years 2016 and 2017, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2016 and 2017, were \$202,494 and \$244,326, respectively, and were equal to the required contributions.

Net pension liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2016, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions:

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

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

Actuarial assumptions used in the December 31, 2016, valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually.

Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.50%	4.55%
International Equity	17.50%	6.35%
Core Fixed Income	10.00%	1.00%
Non-Core Fixed Income	20.00%	4.15%
Real Return	10.00%	4.15%
Real Estate	10.00%	4.75%
Absolute Return	10.00%	4.00%
Private Equity	5.00%	7.75%
Total	<u>100.00%</u>	

Discount rate

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2015	\$ 8,106,216	\$ 7,480,779	\$ 625,437
Changes for the year:			-
Service cost	370,018	-	370,018
Interest	549,932	-	549,932
Change of benefit terms	-	-	-
Difference between expected and actual experience	24,294	-	24,294
Change of assumptions	-	-	-
Contributions - employer	-	209,018	(209,018)
Contributions - employee	-	173,040	(173,040)
Net investment income	-	505,614	(505,614)
Benefit payments, including refunds of employee contributions	(288,176)	(288,176)	-
Administrative expenses	-	(5,710)	5,710
Other changes	-	(308)	308
Net changes	656,068	593,478	62,590
Balance at 12/31/2016	<u>\$ 8,762,284</u>	<u>\$ 8,074,257</u>	<u>\$ 688,027</u>

*For TMRS, the “changes in current period benefits” includes substantively automatic benefit status changes, if applicable

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

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	\$ 2,051,397	\$ 688,027	\$ (407,997)

Pension plan fiduciary net position

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

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Defined benefit pension plan (continued)

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

For the year ended September 30, 2017, the City recognized pension expense of \$352,000.

At September 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 16,383	\$ 55,172
Changes in actuarial assumptions	27,042	-
Difference between projected and actual investment earnings	339,165	-
Contributions made subsequent to the measurement date	185,752	-
Total	<u>\$ 568,342</u>	<u>\$ 55,172</u>

\$185,752 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Net Deferred Outflows (Inflows) of Resources	
2017	\$ 104,520
2018	121,140
2019	101,891
2020	(133)
2021	-
Thereafter	-
Total	<u>\$ 327,418</u>

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Other post-employment benefits

Group-term life insurance

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

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

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

The City’s contribution to the TMRS SDBF for the years September 30, 2017, 2016, and 2015 were \$6,316, \$5,192 and \$4,481, respectively, which equaled the required contributions for each year. Therefore, the City does not have an OPEB liability at September 30, 2017.

Risk management

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

Commitments and contingencies

Commitments

In 2007, the City of Windcrest entered into an agreement with the City of San Antonio, Texas, under which the City of San Antonio released an area from its jurisdiction and allowed for the City of Windcrest to accept and annex the area into the municipal limits of the City of Windcrest. The boundary change agreement provides for the sharing of future tax revenues on the annexed area for the next 30 years. Under the terms of the agreement, the City of San Antonio and the City of Windcrest each receive 50% of the local sales taxes due to the City of Windcrest and distributed by the State Comptroller for taxable business activity conducted

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Commitments and contingencies (continued)

in the annexed area. For the fiscal year ended September 30, 2017, the amount of the local sales taxes due to the City of San Antonio under this agreement amounted to \$1,338,624.

Net position deficit and management plans

The Garbage Utility Fund had a deficit net position as of 9/30/2017. The Garbage Utility net position deficit increased from (\$177,409) in 2016 to (\$279,929) in 2017 due primarily to uncollectible receivables that had to be expensed as bad debt expense in the current fiscal year. The City plans to increase their efforts to collect on delinquent fees, re-evaluate their billing techniques, and consider moving the residential portion of expenses and revenues into the General Fund.

Restatement of fund balance/net position

The beginning fund balance of the General Fund, Capital Projects Fund, and the beginning net position of the two discretely presented component units have been restated to record prior period adjustments. A reconciliation is as follows:

	<u>Primary Government (Fund Balance)</u>		<u>Component Units (Net Position)</u>	
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>WEDC</u>	<u>Crime Control and Prevention District</u>
Fund Balance/Net Position - beginning of year	\$ 2,451,808	\$ (153,983)	\$ (33,993)	\$ 968,455
Sales Tax Due to State	(138,855)	(27,771)	(27,771)	(27,762)
TMRS Liability	(18,258)	-	-	-
Franchise fees	119,097	-	-	-
Accounts payable	43,492	-	-	-
Total Prior Period Adjustment	5,476	(27,771)	(27,771)	(27,762)
Fund Balance/Net Position - restated	<u>\$ 2,457,284</u>	<u>\$ (181,754)</u>	<u>\$ (61,764)</u>	<u>\$ 940,693</u>

During the fiscal year ended September 30, 2017, the City noted that sales tax remitted to the City in prior years was overpaid by the State and owed back to the State. The City decreased beginning fund balances for the General Fund and Capital Projects Fund by \$138,855 and \$27,771, respectively.

During the fiscal year ended September 30, 2017, the City noted that contributions to TMRS on-behalf of the employees were not made from all compensation paid to employees in prior years. The correction decreased fund balance in the General Fund by \$18,258.

The City also noted that some franchise revenue from the prior years were not recorded. The correction increased fund balance in the General Fund by \$119,097.

The City noted that a payable which had been paid off in prior years was recorded to expenses and not cleared of the books. The correction increased fund balance by \$43,492.

CITY OF WINDCREST, TEXAS
NOTES TO FINANCIAL STATEMENTS

September 30, 2017

(2) Detailed notes (continued)

Tax incentives

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF WINDCREST, TEXAS

**REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL**

For the year ended September 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues				
Taxes	\$ 5,337,247	\$ 5,337,247	\$ 5,132,076	\$ (205,171)
Licenses and permits	233,833	233,833	219,442	(14,391)
Intergovernmental	23,000	23,000	46,000	23,000
Charges for services	121,098	121,098	104,107	(16,991)
Fines	585,106	585,106	602,157	17,051
Investment earnings	675	675	8,820	8,145
Miscellaneous	52,005	52,005	43,998	(8,007)
Total revenues	<u>6,352,964</u>	<u>6,352,964</u>	<u>6,156,600</u>	<u>(196,364)</u>
Expenditures				
Current:				
General government	2,485,483	2,550,883	2,454,611	96,272
Public safety	2,620,027	2,620,627	2,542,258	78,369
Public works	1,011,486	1,011,486	973,143	38,343
Animal control	160,815	160,815	141,470	19,345
Debt Service				
Principal	74,421	74,421	74,421	-
Interest	16,622	16,622	16,622	-
Capital outlay	<u>466,200</u>	<u>466,200</u>	<u>872,000</u>	<u>(405,800)</u>
Total expenditures	<u>6,835,054</u>	<u>6,901,054</u>	<u>7,074,525</u>	<u>(173,471)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(482,090)</u>	<u>(548,090)</u>	<u>(917,925)</u>	<u>(369,835)</u>
Other financing sources (uses)				
Other sources - capital lease	-	-	621,647	621,647
Transfers in	140,000	140,000	122,148	(17,852)
Transfers out	<u>(400,000)</u>	<u>(400,000)</u>	<u>91,556</u>	<u>491,556</u>
Total other financing sources (uses)	<u>140,000</u>	<u>140,000</u>	<u>743,795</u>	<u>603,795</u>
Net change in fund balance	(342,090)	(408,090)	(174,130)	233,960
Fund balance, beginning	<u>2,451,808</u>	<u>2,451,808</u>	<u>2,451,808</u>	<u>-</u>
Restatement of fund balance	<u>5,476</u>	<u>5,476</u>	<u>5,476</u>	<u>-</u>
Fund balance - beginning, as restated	<u>2,457,284</u>	<u>2,457,284</u>	<u>2,457,284</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,115,194</u>	<u>\$ 2,049,194</u>	<u>\$ 2,283,154</u>	<u>\$ 233,960</u>

CITY OF WINDCREST, TEXAS

**REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND**

**NOTES TO THE SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**

For the year ended September 30, 2017

Excess of expenditures over appropriations

During the fiscal year the General Fund's expenditures exceeded the budgeted appropriations by \$173,471.

CITY OF WINDCREST, TEXAS

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

For the measurement period ended December 31,

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability			
Service cost	\$ 370,018	\$ 328,283	\$ 275,134
Interest (on the total pension liability)	549,932	533,422	494,716
Difference between expected and actual experience	24,294	(142,145)	(2,409)
Change of assumptions	-	69,964	-
Benefit payments, including refunds of employee contributions	<u>(288,176)</u>	<u>(278,972)</u>	<u>(203,164)</u>
Net change in total pension liability	656,068	510,552	564,277
Total pension liability - beginning	<u>8,106,216</u>	<u>7,595,664</u>	<u>7,031,387</u>
Total pension liability - ending (a)	<u>\$ 8,762,284</u>	<u>\$ 8,106,216</u>	<u>\$ 7,595,664</u>
Plan fiduciary net position			
Contributions - employer	\$ 209,018	\$ 190,467	\$ 164,263
Contributions - employee	173,040	161,451	155,633
Net investment income	505,614	10,925	394,581
Benefit payments, including refunds of employee contributions	(288,176)	(278,972)	(203,164)
Administrative expense	(5,710)	(6,654)	(4,119)
Other	<u>(308)</u>	<u>(329)</u>	<u>(339)</u>
Net change in plan fiduciary net position	593,478	76,888	506,855
Plan fiduciary net position - beginning	<u>7,480,779</u>	<u>7,403,891</u>	<u>6,897,036</u>
Plan fiduciary net position - ending (b)	<u>\$ 8,074,257</u>	<u>\$ 7,480,779</u>	<u>\$ 7,403,891</u>
Net pension liability (a) - (b)	<u>\$ 688,027</u>	<u>\$ 625,437</u>	<u>\$ 191,773</u>
Plan fiduciary net position as a percentage of total pension liability	92.15%	92.28%	97.48%
Covered employee payroll	\$ 2,884,008	\$ 2,690,844	\$ 2,593,878
Net pension liability as a percentage of total covered employee payroll	23.86%	23.24%	7.39%

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

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2017

Schedule of Contributions	2017	2016	2015
Actuarially determined contributions	\$ 244,326	\$ 202,494	\$ 183,726
Contributions in relation to the actuarially determined contribution	<u>244,326</u>	<u>202,494</u>	<u>183,726</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	<u>\$ 3,198,543</u>	<u>\$ 2,809,689</u>	<u>\$ 2,667,358</u>
Contributions as a percentage of covered employee payroll	7.64%	7.21%	9.28%

Valuation Date:

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

Methods and Assumption Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	29 Years
Asset Valuation Method	10 Year smoothed market, 15% soft corridor
Actuarial Assumption:	
Inflation	2.50%
Salary Increases	3.5% to 10.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2014.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale

Other Information:

There were no benefit changes during the year.

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

OTHER SUPPLEMENTARY INFORMATION

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CITY OF WINDCREST, TEXAS

SPECIAL REVENUE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

Friends to Animal Control Fund – used to account for the trap and release program within the City for feral cats. Donations are accepted and the City matches the donations 1 to 1 up to \$2,000.

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

CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2017

	SPECIAL REVENUE						
	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions	Police Donations	Police Education and Training	Roosevelt Scholarships
Assets							
Cash and investments	\$ 46,043	\$ 504	\$ 5,811	\$ 22,919	\$ 6,786	\$ 3,521	\$ 4,106
Taxes receivable	-	-	-	-	-	-	-
(net of allowance for uncollectibles):							
Other receivables	<u>589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 46,632</u>	<u>\$ 504</u>	<u>\$ 5,811</u>	<u>\$ 22,919</u>	<u>\$ 6,786</u>	<u>\$ 3,521</u>	<u>\$ 4,106</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,000</u>	<u>1,200</u>	<u>1,150</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,000</u>	<u>1,200</u>	<u>1,150</u>	<u>-</u>
Deferred Inflows of Resources							
Unavailable revenue - property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances							
Restricted	<u>46,632</u>	<u>504</u>	<u>5,811</u>	<u>919</u>	<u>5,586</u>	<u>2,371</u>	<u>4,106</u>
Total fund balances	<u>46,632</u>	<u>504</u>	<u>5,811</u>	<u>919</u>	<u>5,586</u>	<u>2,371</u>	<u>4,106</u>
Total liabilities and fund balances	<u>\$ 46,632</u>	<u>\$ 504</u>	<u>\$ 5,811</u>	<u>\$ 22,919</u>	<u>\$ 6,786</u>	<u>\$ 3,521</u>	<u>\$ 4,106</u>

CITY OF WINDCREST, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2017

	SPECIAL REVENUE					Total Nonmajor Governmental Funds
	Court Technology	Building Security	Hotel/Motel Tax	Friends to Animal Control	Debt Service Fund	
Assets						
Cash and investments	\$ 76,377	\$ 40,213	\$ 43,226	\$ 50	\$ 439	\$ 249,995
Taxes receivable (net of allowance for uncollectibles):	-	-	9,240	-	2,415	11,655
Other receivables	-	-	-	-	-	589
Total assets	<u>\$ 76,377</u>	<u>\$ 40,213</u>	<u>\$ 52,466</u>	<u>\$ 50</u>	<u>\$ 2,854</u>	<u>\$ 262,239</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 3,024	\$ -	\$ -	\$ -	\$ -	\$ 3,024
Due to other funds	-	-	39,225	-	-	63,575
Total liabilities	<u>3,024</u>	<u>-</u>	<u>39,225</u>	<u>-</u>	<u>-</u>	<u>66,599</u>
Deferred Inflows of Resources						
Unavailable revenue - property taxes	-	-	-	-	2,414	2,414
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,414</u>	<u>2,414</u>
Fund Balances						
Restricted	<u>73,353</u>	<u>40,213</u>	<u>13,241</u>	<u>50</u>	<u>440</u>	<u>193,226</u>
Total fund balances	<u>73,353</u>	<u>40,213</u>	<u>13,241</u>	<u>50</u>	<u>440</u>	<u>193,226</u>
Total liabilities and fund balances	<u>\$ 76,377</u>	<u>\$ 40,213</u>	<u>\$ 52,466</u>	<u>\$ 50</u>	<u>\$ 2,854</u>	<u>\$ 262,239</u>

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2017

	SPECIAL REVENUE						
	School Crossing Guard	Asset Seizure and Forfeitures (Federal)	Asset Seizure and Forfeitures (State)	County Fire Contributions	Police Donations	Police Education and Training	Roosevelt Scholarships
REVENUES							
Taxes:							
Hotel-Motel Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,751	-	5,348	-	-	-	-
Fines and fees	-	-	-	-	-	-	-
Donations	-	-	-	-	4,375	-	-
Investment earnings	43	1	1	-	10	3	14
Total revenues	<u>6,794</u>	<u>1</u>	<u>5,349</u>	<u>-</u>	<u>4,385</u>	<u>3</u>	<u>14</u>
EXPENDITURES							
Current:							
Public safety	4,778	515	380	-	1,017	287	-
Animal Control	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>4,778</u>	<u>515</u>	<u>380</u>	<u>-</u>	<u>1,017</u>	<u>287</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,016</u>	<u>(514)</u>	<u>4,969</u>	<u>-</u>	<u>3,368</u>	<u>(284)</u>	<u>14</u>
OTHER FINANCING SOURCES (USES)							
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,016	(514)	4,969	-	3,368	(284)	14
Fund balance - beginning	<u>44,616</u>	<u>1,018</u>	<u>842</u>	<u>919</u>	<u>2,218</u>	<u>2,655</u>	<u>4,092</u>
Fund balances - ending	<u>\$ 46,632</u>	<u>\$ 504</u>	<u>\$ 5,811</u>	<u>\$ 919</u>	<u>\$ 5,586</u>	<u>\$ 2,371</u>	<u>\$ 4,106</u>

CITY OF WINDCREST, TEXAS

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

For the year ended September 30, 2017

	SPECIAL REVENUE					Total Nonmajor Governmental Funds
	Court Technology	Building Security	Hotel/Motel Tax	Friends to Animal Control	Debt Service Fund	
REVENUES						
Taxes:						
Hotel-Motel Taxes	\$ -	\$ -	\$ 116,870	\$ -	\$ -	\$ 116,870
Intergovernmental	-	-	-	-	-	12,099
Fines and fees	16,664	12,502	-	-	-	29,166
Donations	-	-	-	50	-	4,425
Investment earnings	<u>129</u>	<u>2</u>	<u>370</u>	<u>-</u>	<u>-</u>	<u>573</u>
Total revenues	<u>16,793</u>	<u>12,504</u>	<u>117,240</u>	<u>50</u>	<u>-</u>	<u>163,133</u>
EXPENDITURES						
Current:						
Public safety	-	-	-	-	-	6,977
Animal Control	-	-	-	2,667	-	2,667
Capital outlay	<u>29,706</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,706</u>
Total expenditures	<u>29,706</u>	<u>-</u>	<u>-</u>	<u>2,667</u>	<u>-</u>	<u>39,350</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,913)</u>	<u>12,504</u>	<u>117,240</u>	<u>(2,617)</u>	<u>-</u>	<u>123,783</u>
OTHER FINANCING SOURCES (USES)						
Transfers out	<u>-</u>	<u>-</u>	<u>(122,148)</u>	<u>-</u>	<u>-</u>	<u>(122,148)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(122,148)</u>	<u>-</u>	<u>-</u>	<u>(122,148)</u>
Net change in fund balances	(12,913)	12,504	(4,908)	(2,617)	-	1,635
Fund balance - beginning	<u>86,266</u>	<u>27,709</u>	<u>18,149</u>	<u>2,667</u>	<u>440</u>	<u>191,591</u>
Fund balances - ending	<u>\$ 73,353</u>	<u>\$ 40,213</u>	<u>\$ 13,241</u>	<u>\$ 50</u>	<u>\$ 440</u>	<u>\$ 193,226</u>

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GOVERNMENT AUDITING STANDARDS REPORT

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the two discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Windcrest, Texas, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 14, 2018.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. See item 2017-01.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as item 2017-02.

City of Windcrest's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

ABIP, PC

San Antonio, Texas
May 14, 2018

CITY OF WINDCREST, TEXAS

SCHEDULE OF FINDINGS AND RESPONSES

For the year ended September 30, 2017

Financial Statement Findings

2017-01 Texas Municipal Retirement System

Condition: The City did not make required contributions to the Texas Municipal Retirement System (TMRS) for a special payroll run that the City ran as a 2017 cost of living adjustment (COLA) payment to the City's employees.

Criteria: Per TMRS guidance, the City should contribute the applicable retirement percentage on all of the City's TMRS-eligible employees' gross compensation. TMRS used the *Kendall Opinion No. 188* to define compensation as, "almost any payment made by a city to an employee is 'compensation' unless it is a direct expense reimbursement rather than an allowance for expenses".

Cause of Condition: During our audit we noted that the City did not contribute to TMRS on behalf of the employees for compensation related to cost of living adjustments.

Potential Effect of Condition: The City is liable to TMRS for the amount that should have been contributed by both the employee and employer on any COLA payments made to TMRS-eligible employees. Per review of correspondence between the City and TMRS, the City is liable for the calendar year 2018 retirement rate for both the employee (6.00%) and employer (8.11%) of any gross compensation paid to TMRS-eligible employees for the calendar years of 2014, 2015, and 2016. ABIP has accrued a liability of \$28,512 in the General Fund and \$733 in the Windcrest Crime Control and Prevention discretely presented component unit.

Recommendation: The City should contribute the required amount to TMRS for COLA payments made in calendar years 2014, 2015, and 2016. In future fiscal years the City should make the required contributions on all gross compensation paid to employees and ensure that there are safeguards are in place to ensure that all required contributions are made.

City of Windcrest Response: The City of Windcrest's finance staff has already contacted TMRS and submitted the required forms and contributions for calendar years 2014, 2015, and 2016. The City made a COLA payment in November of 2017 which has been corrected in the current fiscal year and the City will actively monitor payroll in order to ensure that all required TMRS contributions are being made.

CITY OF WINDCREST, TEXAS

SCHEDULE OF FINDINGS AND RESPONSES

For the year ended September 30, 2017

2017-02	Fund Balance Restrictions
Condition:	The City has not properly restricted fund balance for public, educational and governmental (PEG) franchise fees received that must be spent on specific purposes.
Criteria:	PEG funds can only be spent on equipment expenses of operating a public, educational and governmental (PEG) television channel. If the government receiving PEG funds does not have a PEG channel then the funds must be held onto and restricted in fund balance until the government has a PEG channel.
Cause of Condition:	The City records PEG revenue in the General Fund and does not monitor, track, and/or restrict the PEG funds that it receives.
Potential Effect of Condition:	The City is not in compliance with state laws requiring that the City not comingle PEG fees with any other money. The City could be liable to return the PEG fees to the cable provider that remitted the PEG fees to the City.
Recommendation:	The City should track and restrict all PEG fees that it receives as well as go back a reasonable amount of time to accumulate PEG revenues received in previous years that should be restricted. This can be done as a fund balance restriction in the general fund or a new special revenue fund. The City must reserve and track the PEG fees until the City has a PEG channel that the restricted funds can be spent on. Alternatively, if the City never plans to have a PEG channel it may be beneficial to opt out of receiving the PEG fees.
City of Windcrest Response:	The City will go back five years and will record and set up a special revenue fund for the PEG fees so it can be independently tracked and verified.

CITY OF WINDCREST, TEXAS
SCHEDULE OF PRIOR FINDINGS AND RESPONSES
For the year ended September 30, 2017

Financial Statement Findings

None

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QuikTrip Corporation



A Few Facts about QT:



- 15 Years on Fortune's List of "100 Best Companies to Work For in America"
- Perennially Listed on Forbes' Top 100 Privately Held Companies – Currently #33
- Creates an average of 20 new jobs per store
- Has never laid off an employee in the history of the company
- Average Store Manager earns \$80,000 per year
- Average entry level Assistant Manager starting pay is \$45,000 per year
- Starting pay for part time clerks is \$10 per hour plus CSA bonuses after 6 months
- QuikTrip contributes 5% percent of its profits to charitable organizations in the communities in which it operates
- QuikTrip is a National Safe Place location for endangered youth
- QuikTrip is a major contributor to Folds of Honor



Aerial



Store 4048
82-4048-PE00

Windcrest, TX
Date: 04.29.18 By:BP



View from Eisenhower



Store 4048
82-4048-PE09

Windcrest, TX
Date: 04.29.18 By:BP



SECURITY GENERAL NOTES
RE: E003 FOR REQUIRED CONDUITS.

CAMERA KITS		EXTENDERS	
ANALOG	IP	ANALOG	IP
OUTDOOR ANALOG CAMERA KITS			
OUTDOOR IP CANOPY CAMERA	1 MP OUTDOOR CANOPY CAMERA	CAMERA EXTENDERS	
EA	EA	EA	EA
2	7	5	2

NOTES:
POL BE FILLED OUT BY GENERAL CONTRACTOR.
1. 12V PRINCLE CAMERA BALLING = 4 ON ANGLED ENTRY, 6 ON FLAT ENTRY.
2. 24V ANALOG CAMERA BALLING = OUTDOOR ANALOG CAMERA KITS = 2.
3. LICENSES = OUTDOOR IP CAMERA KITS = 1 MP OUTDOOR CANOPY CAMERAS + (11 ON STD. CANOPY OR 10 ON SIDE CANOPY)

LEGEND
[Symbol] "AUDIO VIDEO IN USE" SIGN
[Arrow] ARROW DESIGNATES FACING DIRECTION

GIBBS SPRAWL ROAD
AD ROW TO ASPHALT
(VOL. 822 PG. 78, D.P.R.)

DUMPSTER

BACK DOOR

BUILDING BACK

PARKING LEFT

PARKING RIGHT

OUTSIDE LEFT

OUTSIDE RIGHT

GAS RIGHT

GAS CENTER

GAS LEFT

REFUEL

FRONT ENTRY

FRONT CANOPY LEFT

FRONT CANOPY RIGHT

PARKING LEFT SW

PARKING RIGHT SE

F.M. 78
(AKA REDDIN ROAD)
VARIABLE WIDTH R.O.W.
OF ASPHALT
CS NO. 002509
SD 1/1958

Scale: 20 10 0 20 40

N

PROJECT NO. #####

PROTOTYPE:
DIVISION: 62
VERSION: 001
DESIGNED BY:
DRAWN BY: CH
REVIEWED BY:

SHEET TITLE:
SECURITY SITE PLAN

SHEET NUMBER:
C170

REV DATE DESCRIPTION

ORIGINAL ISSUE DATE:

Company Info



QuikTrip beats Buc-ee's as top gas station restroom in Texas, GasBuddy says - Houston Business Journal

Texas' top-rated gas station restroom not Buc-ee's, GasBuddy says



Image: PAUL TAKAHASHI

QuikTrip Tops List of Favorite Places to Fuel Up

April 11, 2017 CSD Staff: 0 Comments



Of gas station and c-store brands, Cumberland Farms places 2nd and Sheetz comes in third.

From the most frequented c-stores to the fresh food quality, Market Force evaluated customer perceptions and preferences in its annual survey.

QuikTrip and Costco are consumers' favorite places to fill their gas tanks, according to a new study by Market Force Information (Market Force). More than 11,000 consumers participated in the annual study, which ranks gas stations in two categories—traditional gas stations and convenience stores, and grocery stores and big-box retailers with gas pumps. The study also reveals trends in food, technology and customer loyalty.

Despite the fact that price is the main driver for selecting a place to fuel, Market Force found that most motorists continue to fill up at conventional gas stations vs. warehouse clubs or grocery store pumps, even though the latter tend to offer a lower price per gallon, particularly when combined with loyalty rewards. For their most recent trip to the pump, 71% of drivers visited a gas station compared to 29% who visited a grocer, warehouse club or big-box retailer. Other key influencers in choosing a fueling stop are good lighting, fuel quality and payment options.

QuikTrip is No. 1 Among Gas Stations and C-Stores

Of the gas station and convenience store brands studied, QuikTrip ranks as America's favorite, overtaking similarly named Kwik Trip, which fell four spots to fifth place. Cumberland Farms—which didn't earn enough votes in 2016 to make the list—ranked second, while Sheetz moved up this year to rank third and Wawa dropped one place to fourth. Casey's General Stores and Marathon Oil each gained eight percentage points this year, and Phillips 66 is again the highest-ranking national gas station brand.





Pretzels

SERVED
HOT & FRESH
DAILY







Questions???



ANY
QUESTIONS
?



WINDCREST

TEXAS

Universal Development Application

(Please use separate application for each submittal)

- | | | |
|---|---|--|
| ☐ Land Use Amendment | ☐ Land Study | ☐ Replat |
| ☐ Thoroughfare Amendment | ☐ Final Plat | ☐ Amending Plat |
| ☐ Zoning Change (choose one) | ☐ Preliminary Plat | ☐ Minor Plat |
| ☐ Straight Zoning | ☒ Specific Use Permit | ☐ Vacating Plat |
| ☐ PUD (Planned Unit Development) | ☐ Conditional Use Permit | ☐ Site Plan |
| ☐ Variance | ☐ Exception | ☐ Tree Removal Permit |

Project Name: QuikTrip #4048TC
 Total Acres: 7.1185 Survey Name: Eisenhower Point Unit Abstract No.: 12190
 Project Location (address): 4800 Eisenhower Road

Current Zoning: B3 Current Use: Vacant # of Lots/Units: 0 For Commercial/Industrial:
 Proposed Zoning: B3-SUP Proposed Use: C-Store Please Circle One: COMM Total Proposed Sq. Ft. 4,840
 SF MF COMM IND OTHER

Applicant Information:

Property Owner Name: Jim Lundblad
 Address: 9311 San Pedro Suite 850 City: San Antonio St/Zip: TX 78216
 Phone: 210-336-2222 Fax: 210-336-2231 E-Mail: jlundblad@csdunessa.com

Applicant (if different than Owner): JD Dudley - QuikTrip Corporation
 Address: 227 North Loop 1604 E - Suite 150 City: San Antonio St/Zip: TX, 78232
 Phone: 210-901-5744 Fax: N/A E-Mail: jdudley@quiktrip.com

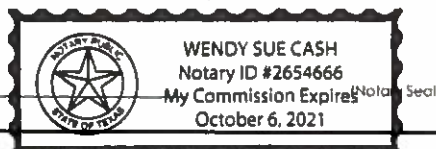
Representative: Same as Applicant
 Address: _____ City: _____ St/Zip: _____
 Phone: _____ Fax: _____ E-Mail: _____

Authorization: By signing this application, you hereby grant Staff access to your property to perform work related to your application. Also, you waive the statutory time limits in accordance with Section 211, 212 and 245 of the Texas Local Government Code.

James A. Lundblad
 Owner's Signature
JAMES G. LUNDBLAD
 Typed/Printed Name

Known to me to be the person whose name is subscribed to the above and foregoing instrument, and acknowledged to me that they executed the same for the purposes and consideration expressed and in the capacity herein stated. Given under my hand and seal on this 22 day of December, 2017.

Wendy Cash
 Notary Public



City of Windcrest Use Only

Project No.: _____
 Total Fees: _____
 Payment Method: _____
 Submittal Date: _____
 Accepted by: _____



QT SUP REQUEST

Statement of Purpose

Purpose: The purpose of this submittal is to allow for the development of a 6.911-acre tract of land for the purpose of constructing a 6,883 SF convenience store with retail motor fuel sales. The provisions of the B-3 Zoning District and all other applicable regulations as stated in the City of Windcrest's Zoning Ordinance shall govern this tract of land.

Proposed Use: The property is currently zoned B-3. QuikTrip is proposing to construct and operate a 6,883 SF 24-hour Convenience Store with Beer and Wine Sales for off-premise consumption only and retail motor fuel sales. The proposed project is consistent with the City's Master Plan and our use is will also compliment the proposed hotel and restaurant developments.

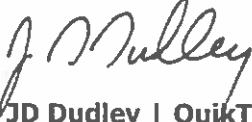
Our development will provide a family oriented, clean and modern facility for the citizens of Windcrest. We provide many of the items you will find in your larger grocery stores, with very similar pricing. We are also making great strides in the food industry with our addition of QuikTrip Kitchens. QuikTrip takes great pride in our employees and our stores. We build our facilities to last fifty years and we put in the time and care to ensure that they do. We have an in-house Facility Support team that maintains our stores daily. They are called on to maintain everything from landscaping, coffee/cappuccino machines, paving, and all other aesthetic and mechanical features of the store.

As previously stated, we are a family-oriented business. QuikTrip does not sell any drug paraphernalia or inappropriate magazines. QuikTrip is a place where you can bring the entire family and you will always receive fast and friendly customer service.

We believe that our application meets all City requirements and that the project achieves very high level of site quality, exceptional architectural building design, and quality landscaping. The building represents the latest architectural design in convenience store facilities including innovative marketing components, such as a personal "barista" to prepare custom coffee beverages typically only found at "specialty coffee outlets". A complete palate of building materials is available if needed.

I will be pleased to meet with you or your staff to discuss this matter as requested. Your consideration and support in these matters will be greatly appreciated. We stand ready to assist in your review.

Best regards,



JD Dudley | QuikTrip Corporation | Real Estate Project Manager
227 North Loop 1604 E San Antonio, TX 78232
O: 210.901.5744 | C: 469.766.8331



Sample of Street Project Costs

Prepared By: Leonard D. Young, P.E. , City Engineer

Date: 5-9-18

[illegible]



RESOLUTION NO. 2018-651(R)

A RESOLUTION APPROVING A PROPOSAL AND AGREEMENT TO PROVIDE BOND COUNSEL SERVICES FROM MCCALL, PARKHURST & HORTON LLP FOR A PROPOSED STREET IMPROVEMENT BOND ELECTION AND AUTHORIZING THE CITY MANAGER TO EXECUTE SAID AGREEMENT

WHEREAS, The City Council is considering a bond election for street improvements and it is necessary to engage bond counsel to assist the City for the conduct of such election

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the Proposal and Agreement to Provide Bond Counsel Services dated from January 11, 2018 from McCall, Parkhurst & Horton LLP is hereby approved and the City Manager is authorized to execute said agreement on behalf of the City.

DULY PASSED AND APPROVED, on the ____ day of _____, 2018 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Kelly Rodriguez, City Secretary

APPROVED:

Michael S. Brennan, City Attorney



RESOLUTION NO. 2018-652(R)

A RESOLUTION APPROVING A PROPOSAL AND AGREEMENT TO PROVIDE FINANCIAL ADVISORY SERVICES FOR A PROPOSED STREET IMPROVEMENT BOND ELECTION AND AUTHORIZING THE CITY MANAGER TO EXECUTE SAID AGREEMENT

WHEREAS, The City Council is considering a bond election for street improvements and it is necessary to engage a financial advisor to assist the City for the conduct of such election.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the proposal and agreement to provide financial advisory services for a possible street improvement bond election submitted by RBC Capital Markets, LLC is hereby approved and the City Manager is authorized to execute said agreement on behalf of the City.

DULY PASSED AND APPROVED, on the _____ day of _____, 2018 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Kelly Rodriguez, City Secretary

APPROVED:

Michael S. Brenan, City Attorney



RESOLUTION NO. 2018-653(R)

**A RESOLUTION APPROVING A PROPOSAL AND AGREEMENT TO
PROVIDE ENGINEERING SERVICES FOR A PROPOSED STREET
IMPROVEMENT BOND ELECTION AND AUTHORIZING THE CITY
MANAGER TO EXECUTE SAID AGREEMENT**

WHEREAS, The City Council is considering a bond election for street improvements and it is necessary to engage an engineer to assist the City for the conduct of such election.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the proposal and agreement to provide engineering services for a possible street improvement bond election submitted by Leonard Young is hereby approved and the City Manager is authorized to execute said agreement on behalf of the City.

DULY PASSED AND APPROVED, on the _____ day of _____, 2018 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Kelly Rodriguez, City Secretary

APPROVED:

Michael S. Brenan, City Attorney

2018-653(R)

RESOLUTION NO. 2018-661(R)

SECTION 3. THREE-YEAR LIMITATION FOR REIMBURSEMENT. The foregoing notwithstanding, no tax-exempt obligation will be issued pursuant to this Resolution more than three years after the date any expenditure which is to be reimbursed is paid.

SECTION 4. PUBLIC RECORD. The City Council directs that this Resolution shall be maintained as a public record available for inspection by all persons in accordance with the provisions of Chapter 552, Texas Government Code, and that no later than 30 days after this date, this Resolution will be made available for inspection by all members of the general public at the offices of the City.

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***ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF
WINDCREST, TEXAS AT A REGULAR MEETING ON THE 14TH DAY OF MAY, 2018.***

Mayor
City of Windcrest, Texas

Attest:

City Secretary
City of Windcrest, Texas

Execution Page to Resolution Expressing Official Intent to Reimburse with Tax-Exempt Obligation Proceeds
Costs Incurred to Construct and Improve Streets, Sidewalks and Related Drainage Improvements
and Acquire Equipment for the Fire Department

CERTIFICATE FOR RESOLUTION

**THE STATE OF TEXAS
COUNTY OF BEXAR
CITY OF WINDCREST**

**§
§
§**

I, the undersigned City Secretary of the **CITY OF WINDCREST, TEXAS** (the "**City**"), hereby certify as follows:

1. The City Council of the City (the "**City Council**") convened in Regular Meeting on May 14, 2018 at the designated meeting place (the "**Meeting**"), and the roll was called of the duly constituted officers and members of the City Council, to wit:

Dan Reese, Mayor
Gerd "Jake" E. Jacobi, Council Member Place 1
James McFall, Council Member Place 2 Jim
Shelton, Council Member Place 3
Frank Archuleta, Council Member Place 4
Joan Pedrotti, Council Member Place 5

and all of the officers and members of the City Council were present, except the following absentees: _____. Whereupon, among other business, the following was transacted at the Meeting: a written Resolution No. _____ entitled _____

**RESOLUTION EXPRESSING OFFICIAL INTENT TO REIMBURSE WITH
TAX-EXEMPT OBLIGATION PROCEEDS COSTS INCURRED TO CONSTRUCT
AND IMPROVE STREETS, SIDEWALKS AND RELATED DRAINAGE
IMPROVEMENTS AND ACQUIRE EQUIPMENT FOR THE FIRE DEPARTMENT**

(the "**Resolution**") was duly introduced for the consideration of the City Council. It was then duly moved and seconded that the Resolution be passed and, after due discussion, said motion carrying with it the adoption of the Resolution, prevailed and carried by the following vote:

AYES: ____ NOES: ____ ABSTENTIONS: ____

2. A true, full and correct copy of the Resolution adopted at the Meeting described in the above and foregoing paragraph is attached to and follows this Certificate; the Resolution has been duly recorded in the City Council's minutes of the Meeting; the above and foregoing paragraph is a true, full and correct excerpt from the City Council's minutes of the Meeting pertaining to the passage of the Resolution; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the City Council as indicated therein; each of the officers and members of the City Council was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the Meeting, and that the Resolution would be introduced and considered for passage at the Meeting, and each of the officers and members consented, in advance, to the holding of the Meeting for such purpose, and that the Meeting was open to the public and public notice of the time, place and purpose of the Meeting was given, all as required by Chapter 551, Texas Government Code.

SIGNED AND SEALED the 14th day of May, 2018.

City Secretary, City of Windcrest, Texas

(Seal)



RESOLUTION NO. 2018-662(R)

**A RESOLUTION APPOINTING COMMITTEE MEMBERS
FOR THE 2018 STREET CIP BONDS PROJECT**

WHEREAS, the City Council desires to explore the possibility of conducting a bond election to fund a substantial street improvement; and

WHEREAS, the City Council desires to appoint seven citizens of the City as the initial members of the Street Project Committee.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the following citizens of the City are hereby appointed as the initial members of the Street Project Committee:

Any of the members of the Committee may be removed from the Committee for any reason at any time by the City Council.

DULY PASSED AND APPROVED, on the 14th day of May, 2018 at a regular meeting of the City Council of the City of Windcrest, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, §551.001, et. seq. at which meeting a quorum was present and voting.

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Kelly Rodriguez, City Secretary

APPROVED:

Michael S. Brenan, City Attorney

2018-662(R)

Windcrest City Hall

May 3, 2018

8601 Midcrown

Windcrest, Texas 78239

Street Committee Members
"2018 Street CIP Bonds Project"

	Phone #	Email address
Paul Greenwood	[REDACTED]	<i>Paul Greenwood</i> Zulica@windcresttx.com
Col. Henry Berman	[REDACTED]	
Chester Varner	[REDACTED]	
Dr. Don Hobaugh	[REDACTED]	
Bill Shields	[REDACTED]	
Allan Thompson	[REDACTED]	
Bill Zulica	[REDACTED]	

m



RESOLUTION NO. 2018-663(R)

A RESOLUTION CANVASSING THE RETURNS AND DECLARING THE RESULTS OF AN ELECTION TO CONSIDER REPEAL OF THE CREATION OF THE WINDCREST VOLUNTEER FIRE DEPARTMENT BUGLE CREW AND CANCELLATION OF THE FIRE PROTECTION AGREEMENT BETWEEN THE WINDCREST FIRE DEPARTMENT AND THE WINDCREST VOLUNTEER FIRE DEPARTMENT BUGLE CREW

WHEREAS, on the 5th day of February, 2018, the City Council (the *City Council*) of the City of Windcrest, Texas (the *City*) ordered an election to be held on May 5, 2018, for the purpose of determining whether the resident, qualified electors of the City favored repeal of the creation of the Windcrest Volunteer Fire Department Bugle Crew and cancellation of the Fire Protection Agreement between the Windcrest Fire Department and the Windcrest Volunteer Fire Department Bugle Crew; and

WHEREAS, the City Council has reviewed and investigated all matters pertaining to this election, including the ordering, notices, election officers, holding, and returns thereof; and

WHEREAS, the City Council hereby canvasses the returns of this election, at which there were submitted to all resident, qualified electors of the City for their action thereupon, the following proposition:

PROPOSITION

"SHALL THE CREATION OF THE WINDCREST VOLUNTEER FIRE DEPARTMENT BUGLE CREW BE REPEALED AND CANCELLATION OF THE FIRE PROTECTION AGREEMENT BETWEEN THE WINDCREST FIRE DEPARTMENT AND THE WINDCREST VOLUNTEER FIRE DEPARTMENT BUGLE CREW BE MANDATED?"

WHEREAS, the City Council has diligently inquired into the poll lists and the official election returns which were duly and lawfully made to this City Council by the judges and clerks holding and conducting the election; the poll lists and the official election returns showing separately the votes cast in the election; and

WHEREAS, from these returns, this City Council hereby finds that the following votes were cast in the election by voters who were resident, qualified electors of the City:

	<u>FOR</u>	<u>AGAINST</u>
Early Votes	588	178
Election Day Votes	105	68
TOTAL	693	246

2018-663(R)

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

SECTION 1. The City Council of the City officially finds, determines, and declares that the election was duly and properly ordered, that proper legal notice of such election was duly given in the English language and the Spanish language, that proper election officers were duly appointed prior to the election, that the election was duly and legally held, that all resident, qualified electors of the City were permitted to vote at the election, that due returns of the results of the election have been made and delivered, and that the City Council of the City has duly canvassed such returns, all in accordance with the laws of the State of Texas and of the United States of America and the resolution calling the election.

SECTION 2. A majority of the resident, qualified electors of the City of Windcrest, Texas, voting in the election, having voted for repeal of the creation of the Windcrest Volunteer Fire Department Bugle Crew and cancellation of the Fire Protection Agreement between the Windcrest Fire Department and the Windcrest Volunteer Fire Department Bugle Crew, the City Council hereby determines that the proposition carried at the election, that the election was duly called, proper notice given, and that the election was held in all aspects in conformity with the law.

SECTION 3. The City Council finds and determines that the proposition was approved by the following number of votes: 693

SECTION 4. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

SECTION 5. All ordinances or resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this resolution are hereby repealed to the extent of such conflict, and the provisions of this resolution shall be and remain controlling as to the matters resolved herein.

SECTION 6. This resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 7. If any provision of this resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this resolution would have been enacted without such invalid provision.

SECTION 8. It is officially found, determined, and declared that the meeting at which this resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 9. This resolution shall be in force and effect from and after its final passage.

PASSED and APPROVED this 14th day of May, 2018.

Mayor

ATTEST:

City Secretary

APPROVED AS TO FORM:

City Attorney

MEDIA REPORT

Bexar County, Texas
 Joint General, Special and Bond
 May 5, 2018

UNOFFICIAL RESULTS

Run Date:05/07/18 09:53 AM

Report EL45A Page 001

	TOTAL VOTES	%	EARLY VOTE	ELECTION DAY
CITY OF WINDCREST Special Election				
VOTE FOR 1				
(WITH 5 OF 5 PRECINCTS COUNTED)				
For	693	73.80	588	105
Against	246	26.20	178	68
Over Votes	0		0	0
Under Votes	5		4	1

Jacque Callane

NUMBERED KEY CANVASS

RUN DATE:05/07/18 10:07 AM

Bexar County, Texas
Joint General, Special and Bond
May 5, 2018

(EARLY VOTE)

REPORT-ELS2

PAGE 0001

WITH 3 OF 5 PRECINCTS REPORTING

CITY OF WINDCREST Special Election

VOTES PERCENT

VOTES PERCENT

VOTE FOR 1

01 = For

02 = Against

588 76.76

178 23.24

03 = OVER VOTES

04 = UNDER VOTES

0

4

	01	02	03	04
4050	218	54	0	2
4051	248	73	0	2
4107	122	51	0	0
4192	0	0	0	0
4195	0	0	0	0

NUMBERED KEY CANVASS

RUN DATE:05/07/18 10:25 AM

Bexar County, Texas
Joint General, Special and Bond
May 5, 2018

(ELECTION DAY)

REPORT-EL52

PAGE 0001

WITH 5 OF 5 PRECINCTS REPORTING

CITY OF WINOCCREST Special Election

VOTES PERCENT

VOTES PERCENT

VOTE FOR 1

01 = For

02 = Against

105 60.69

68 39.31

03 = OVER VOTES

04 = UNDER VOTES

0

1

	01	02	03	04
4050	26	16	0	1
4051	51	38	0	0
4107	28	14	0	0
4192	0	0	0	0
4195	0	0	0	0

NUMBERED KEY CANVASS

RUN DATE:05/07/18 10:41 AM

Bexar County, Texas
Joint General, Special and Bond
May 5, 2018

UNOFFICIAL RESULTS

REPORT-ELS2 PAGE 0001

WITH 5 OF 5 PRECINCTS REPORTING

CITY OF WINDCREST Special Election

VOTE FOR 1

01 = For

02 = Against

VOTES PERCENT

VOTES PERCENT

693 73.80
246 26.20

03 = OVER VOTES
04 = UNDER VOTES

0
5

	01	02	03	04
4050	244	70	0	3
4051	299	111	0	2
4107	150	65	0	0
4192	0	0	0	0
4195	0	0	0	0



RESOLUTION NO. 2018-664(R)

**A RESOLUTION ACCEPTING THE BID OF CONSOLIDATED
INSTALLATION SUPPORT, LLC, FOR CONSTRUCTION WORK ON
THE TAKAS PARK LAVATORY BUILDING AND CONCESSION
STAND**

WHEREAS, the City has requested and received bids for construction work on the Takas Park lavatory building and concession stand; and

WHEREAS, Consolidated Installation Support, LLC submitted the best base bid with alternates for the construction work on the Takas Park lavatory building and concession stand and the City desires to accept its bid.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Windcrest, Texas, that the City of Windcrest hereby accepts the base bid with alternates from Consolidated Installation Support, LLC for construction work on the Takas Park lavatory building and concession stand in the aggregate amount of \$138,000.00 and authorizes the City Manager to execute a contract with for such work.

PASSED AND APPROVED this the 14th day of May, 2018.

MAYOR

ATTEST:

CITY SECRETARY

APPROVED AS TO FORM:

CITY ATTORNEY

2018-664(R)



Dillard Architect Group
708 Rigsby
San Antonio, Texas 78210
210.531.0050 (o) / 210.531.0074 (f)
porter.dillard@dillardarchitectgrp.com

BID ASSESSMENT

DATE: April 4, 2018

TO: City of Windcrest - City Manager
8601 Midcrown
Windcrest, Texas 78239

PROJECT: City of Windcrest – Takas Park Additions/Up-grades to Baseball Concession Stand & Lavatory
9312 Jim Seal Dr. – Building No. 2
Windcrest, Texas 78239

PROJECT No.: 017-06

BID DATE: March 29, 2018 - (Bid to be Recieved by 2:00 pm)

PROJECT SCOPE:

This project is for up-grading the existing lavatory facilities & expanding the lavatory building; up-grading and expanding the existing concession stand facility; up-grading and replacement of the existing roof and removal and replacement of concrete paving; all work to be performed at Takas Park Baseball Field Concession Stand/Lavatory Building The project is to be completed in 90 calendar days after City of Windcrest issuances of Notice to Proceed.

BASE BID: Upgrade of Lavatories, Expansion of Lavatory Building and Exterior Painting of All Buildings

Alternate 1: Add Alternate – Replacement of existing concrete paving and providing new concrete paving

Alternate 2: Add Alternate – Replacement of existing elements on roof and providing new Roof

Alternate 3: Deduct Alternate – Up-grade and expand existing Concession Stand Building

ASSESSMENT OF BIDDERS:

- Four (4) construction companies responded with bids - referenced below:

CONTRACTOR	BASE BID	ALT #1 (ADD)	ALT #2 (ADD)	ALT #3 (DEDUCT)	ALL REQ'D DOCS/FORMS Submitted (Y/N)	Price w/Add Alts Accepted
Straightline Management	\$182,780.00	\$15,435	\$26,054	\$0.00 (No Bid)	Y	\$224,269
Consolidated Installation Support, LLC	\$131,700.00	\$5,000	\$6,300	\$22,000	Y	\$143,000
Wallcom Contracting, LLC	\$144,833.00	\$4,158	\$25,211	\$9,055	Y	\$174,202
Waterman Construction	\$168,962.00	\$13,220	\$22,000	\$17,235	Y	\$204,182

- An investigation revealed that all bidders appeared to have a track record in performing services as a general contractor

ASSESSMENT OF BIDS:

- The bid schedule required all bidders to provide a separate cost for Base Bid, and separate price for each Alternate 1 thru 3. In addition to the Base Bid (which includes the price for Deduct Alternate #3), the owner can elect to accept one or both ADD Alternates and the price would be added to the base bid. The owner can also elect to remove cost/price and scope from the base bid by accepting the DEDUCT Alternate #3 .
- The base bid and all alternates are lined out for each bidder on the schedule above with overall price represented at the far right – accepting both ADD Alternates and keeping the DEDUCT Alternate.

RECOMMENDATION:

- The low Bidder is Consolidated Installation Support, LLC with a Base Bid of \$131,700 and an overall bid of \$143,000 (accepting Add Alt #1-Concrete Plaza Repaving, Add Alt. #2-Replacing the Roof & Removal of items on Roof and keeping Deduct Alt 3-Concession Stand Work). The City of Windcrest final overall Project Budget is \$150,000 including \$22,000 soft cost - resulting in **\$128,000 for hard construction**.
- RECOMMEND acceptance of Consolidated Installation Support, LLC base bid at \$131,700 for New Lavatory Building Addition and Up-grade of Existing Lavatory Building; keep Deduct Alternate #3-Concession Stand Work and accept ADD Alternate #2 - Roof Replacement at +\$6,300
Contract with Consolidated Installation Support, LLC for \$138,000.00



Porter Dillard, Dillard Architect Group, Texas Architect Registration No. 8228

Takas Park Restroom Project City Council Presentation

**October 16, 2017
Leonard Young, P.E.
City Engineer**



BACKGROUND

- ▶ **City Council wanted portable restroom replaced with more permanent structure**
- ▶ **Staff solicited bids on a modular restroom facility**
- ▶ **Council approved the selection of a company to furnish the building**
 - **Cost was \$88,000.**
 - **Council was advised that there would be additional work required**
 - **To bring water, sewer and electrical utilities to building**
 - **To build a foundation pad for the facilities**
- ▶ **City Manager directed City to look at those cost**
- ▶ **City Engineer looked at three (3) alternatives**



Alternative 1

- ▶ **Alternative 1 was to place the building near where the current portable unit is.**
 - **Total Cost – \$132,000**
 - **Building - \$88,000**
 - **Sewer line - \$6,000**
 - **Water line - \$3,000**
 - **Electrical – \$13,000**
 - **ADA Sidewalk and Ramp – \$4,000**
 - **Slab Foundation - \$13,000**
 - **Engineering and Construction Management - \$5,000**

Alternative 2

- ▶ Alternative 2 was to place the building near base field dugout taking out 3 parking slots..
 - Total Cost – \$127,000
 - Building -\$88,000
 - Sewer line - \$2,000
 - Water line - \$2,000
 - Electrical – \$13,000
 - ADA Sidewalk and Ramp – \$4,000
 - Slab Foundation - \$13,000
 - Engineering and Construction Management - \$5,000

5

Recommended Alternative

- ▶ Recommended alternative is to utilize the existing restroom facility which currently serves the Little League.
- ▶ Improvements include
 - Renovate and Expand the restroom to add at least 3 additional stalls
 - Expand the concession area to provide more space
 - Replace the roof
 - Upgrade Electrical and lighting where needed
 - Replace concrete slabs at entrance
 - Add canopy at concession
- ▶ Total Cost – \$145,000
 - Restroom Expansion and Upgrades -\$66,000
 - Concession Expansion and Improvements- \$22,000
 - Roof Replacement- \$16,000
 - Plaza Concrete Slab Replacement and ADA improvements– \$4,000
 - Engineering and Construction Management - \$22,000
 - Recommended Contingency for UNFORESEEN REQUIREMENTS– \$15,000

6

Comparison of Alternatives

Alternative 1	Alternative 2	Recommended Alternative
\$132,000	\$127,000	* \$145,000

* Includes Project Contingency of \$15,000 for unforeseen needs

7

Benefits of Recommended Alternative

- ▶ Additional Restrooms stalls added.
- ▶ Old fixtures removed and replaced
- ▶ Facility becomes ADA compliant
- ▶ Roof is replaced which protects investments
- ▶ The concession area will have more room to store its supplies and better able to serve customers
- ▶ Electrical and lighting will be upgraded
- ▶ General appearance of the park facility is improved

8

Takas Park Restroom Project City Council Presentation

**October 16, 2017
Leonard Young, P.E.
City Engineer**





Dillard Architect Group
 708 Rigsby
 San Antonio, Texas 78210
 210.531.0050 (o) / 210.531.0074 (f)
 porter.dillard@dillardarchitectgrp.com

PROJECT DEVELOPMENT TIME ESTIMATE

TAKAS PARK – ADDITION/UPGRADE TO BASEBALL CONCESSION STAND & WOMENS/MENS LAVATORIES DEPARTMENT OF PUBLIC WORKS - CITY OF WINDCREST

SUBJECT: Timeline estimate from Project Start to Completion of Construction

SCOPE: Existing 1 story, Concession Stand/Mens & Womens Lavatory/Storage Building - concrete slab on grade foundation, CMU & wood frame walls with Stucco finish, Approx. 300 sf of new building addition with new plumbing fixtures and lights, overall building painting, overall building w/new built-up roof and replacement of damaged concrete at plaza

TASK	ACTIVITY/DESCRIPTION	TIMELINE EST. (weeks)	POTENTIAL DATES (start - complete)
1	Engage necessary engineering services (Structural & MEP Engineering)	1	11/6 - 11/10
2	Existing Building Documentation/Review of Records - Develop "As Built"- Floor Plan/Electronic Background Drawing Files - Conduct Detailed Surveys/Inspection of Existing Bldg/Site & Utilities	3	11/6 – 11/24
3	Architect/DesignTeam generation of Plans/Specifications – Submit for Owners Review/Approval	7	11/27 – 1/12/2018
4	Owners Review/Adjustments/Identify Potential Bidders	1	1/15 – 1/19
5	Distribution of Plans & Specifications for Bidding & To City of Windcrest Public Works Dept/Plan Review for Building Permit - Receive Bids	3	1/22 – 2/9
6	Evaluate General Contractor's bids and Recommendation of Contractor to Owner	1	2/12 – 2/16 (2/14)
7	Owner Select General Contractor & Present to City Council		* (2/15)
8	Generate General Contractors Contract/Agreement and Sign	1	(2/23)
9	General Contractor mobilization/set-up and acquisition of materials GENERAL CONTRACTOR START ACTUAL CONSTRUCTION	2	(3/12)
10	Construction Time – Substantial Completion (Owner Can Occupy and/or Accept Portions of the Project for Use)	12	(6/1/2018) POTENTIALLY
11	Contractor 100% Construction Completion -	3 - 4	



Dillard Architect Group
 708 Rigsby
 San Antonio, Texas 78210
 210.531.0050 (o) / 210.531.0074 (f)
 porter.dillard@dillardarchitectgrp.com

PROJECT DEVELOPMENT TIME ESTIMATE

TAKAS PARK – ADDITION/UPGRADE TO BASEBALL CONCESSION STAND & WOMENS/MENS LAVATORIES DEPARTMENT OF PUBLIC WORKS - CITY OF WINDCREST

SUBJECT: Timeline estimate from Project Start to Completion of Construction

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TASK	ACTIVITY/DESCRIPTION	TIMELINE EST. (weeks)	TARGET DATE (start - complete)
1	Engage necessary engineering services (Structural & MEP Engineering)	1	11/6 - 11/10
2	Existing Building Documentation/Review of Records - Develop "As Built"- Floor Plan/Electronic Background Drawing Files - Conduct Detailed Surveys/Inspection of Existing Bldg/Site & Utilities	3	IN-PROCESS
3	Architect/Design Team generation of Plans/Specifications – Submit for Owners Review/Approval	7	
4	Owners Review/Adjustments/Identify Potential Bidders	1	
5	Distribution of Plans & Specifications for Bidding & To City of Windcrest Public Works Dept/Plan Review for Building Permit - Receive Bids	3	
6	Evaluate General Contractor's bids and Recommendation of Contractor to Owner	1	
7	Owner Select General Contractor & Present to City Council		
8	Generate General Contractors Contract/Agreement and Sign	1	
9	General Contractor mobilization/set-up and acquisition of materials GENERAL CONTRACTOR START ACTUAL CONSTRUCTION	2	
10	Construction Time – Substantial Completion – TOTAL PROJECT (Owner Can Occupy and/or Accept Portions of the Project for Use)	12	
10.1	Consession Stand Portion	5	
11	Contractor 100% Construction Completion – TOTAL PROJECT	3 - 4	



1 SITE IMAGE
SHEET 1 OF 5



CONCESSION STAND



CONCESSION STAND



LAVATORIES



LAVATORIES



LAVATORIES

lp
Olliland Architect Group
700 Highway 1, Suite 100
Windcrest, TX 78239
(714) 431-4000 or (714) 431-4074 fax
ollilandarchitectgroup.com

Sheet: _____
Date: _____
Scale: _____
This drawing is the property of the Architect and is not to be reproduced or used in any form without the written consent of the Architect. The Architect is not responsible for any errors or omissions in this drawing.

**WINDCREST - TAKAS PARK
ADDITION/ UPGRADES TO BASEBALL
CONCESSION STAN & LAVATORY**

8601 Midcrown Dr.
Windcrest, TX. 78239

No.	Revisions/ Issues	Date
1		

PHOTO DOC PLAN

Drawn By	Scale	Sheet No.
JS	80/16/17	A0.0
Drawn Date		
Project No.		



Dillard Architect Group
704 Rigley Avenue
Austin, Texas 78701
(512) 451-0071 Fax
(512) 451-0071

Scale:

NOT TO SCALE
This drawing is a preliminary or conceptual drawing and is not for construction. It is subject to change without notice and is not to be used for construction purposes without the written approval of the architect.



**WINDCREST - TAKAS PARK
ADDITION/ UPGRADES TO BASEBALL
CONCESSION STAN & LAVATORY**

8601 Midcrown Dr.
Windcrest, TX. 78239

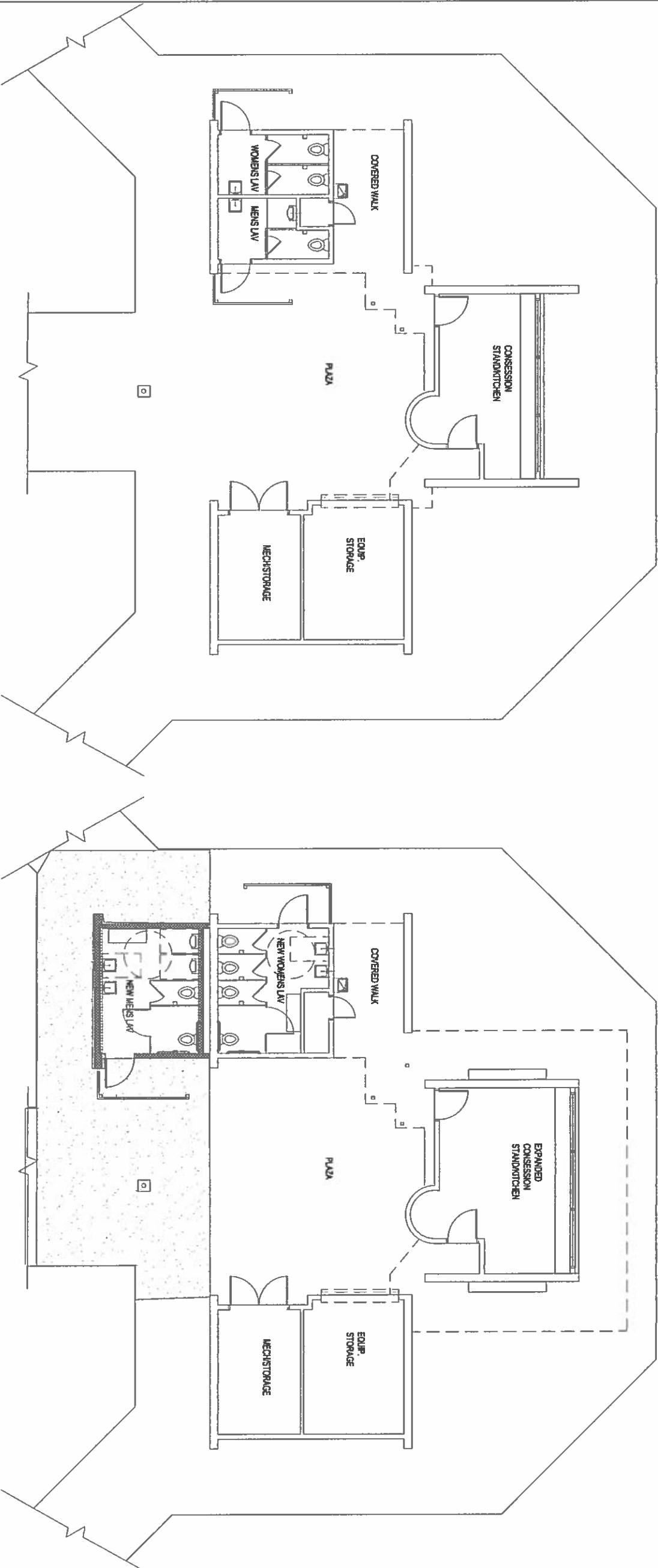
Project Name and Address

No.:	Revision/Amend:	Date:

FLOOR PLAN

Drawn By:	IS	Scale:	10/16/17	Sheet No.:	
Checked By:					
Drawn Date:					
Project No.:					

A1.0



**EXISTING CONCESSION STAND & MENS/WOMENS LAV -
FLOOR PLAN**

**NEW IMPROVEMENTS TO CONCESSION STAND & NEW ADDED
MENS/WOMENS LAV - FLOOR PLAN**



1 SITE IMAGE
SCREEN 1'S



CONCESSION STAND



CONCESSION STAND



LAVATORIES



LAVATORIES



LAVATORIES

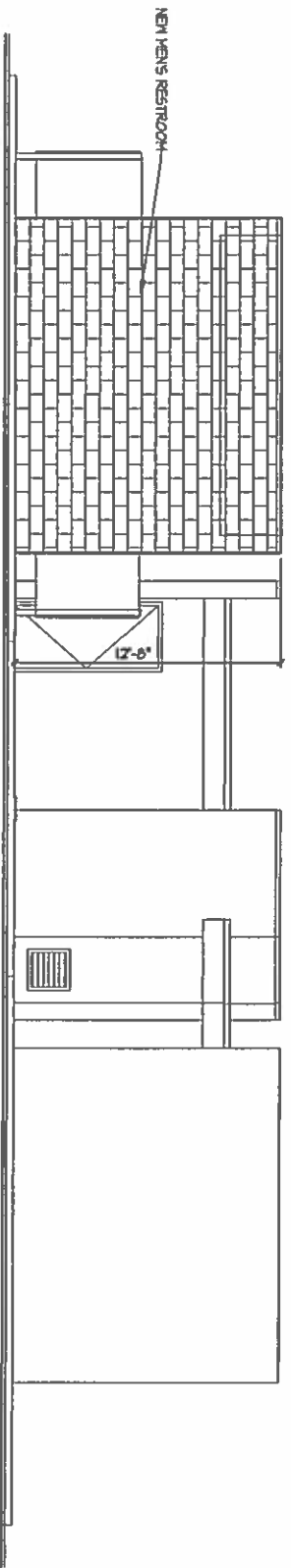
lp
Dillard Architect Group
The Dillard Group
8000 West Loop South, Suite 1000
Dallas, Texas 75240
(214) 351-0000 ext. 1011 fax (214) 351-0001
dillardgroup@aol.com

Scale: _____
Date: _____
Contract: 1.10.10
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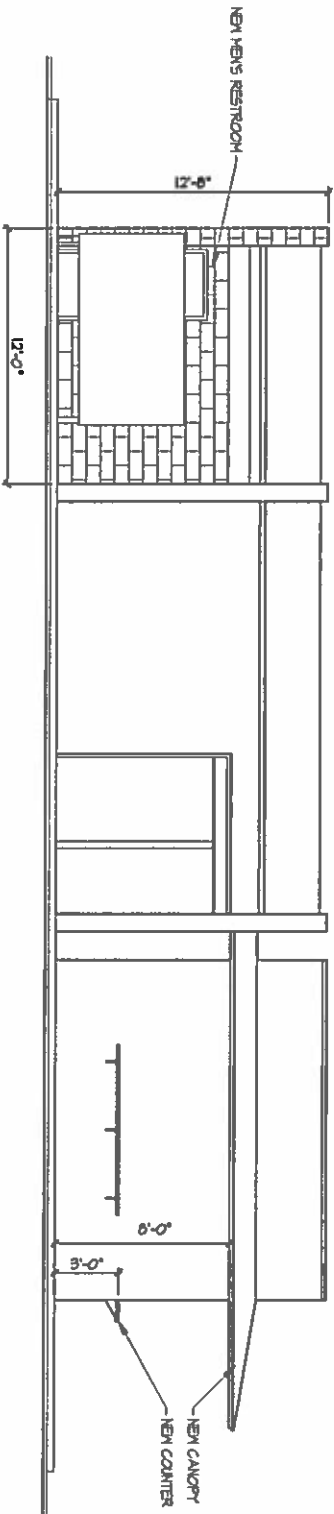
**WINDCREST - TAKAS PARK
ADDITION/ UPGRADES TO BASEBALL
CONCESSION STAN & LAVATORY**
8601 Midcrown Dr.
Windcrest, TX. 78239

PHOTO DOC PLAN

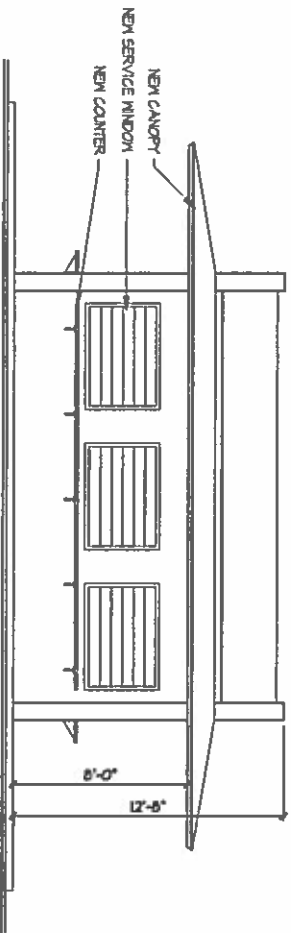
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Contract No.	10/16/17	Project No.	A0.0
Project No.		Project No.	



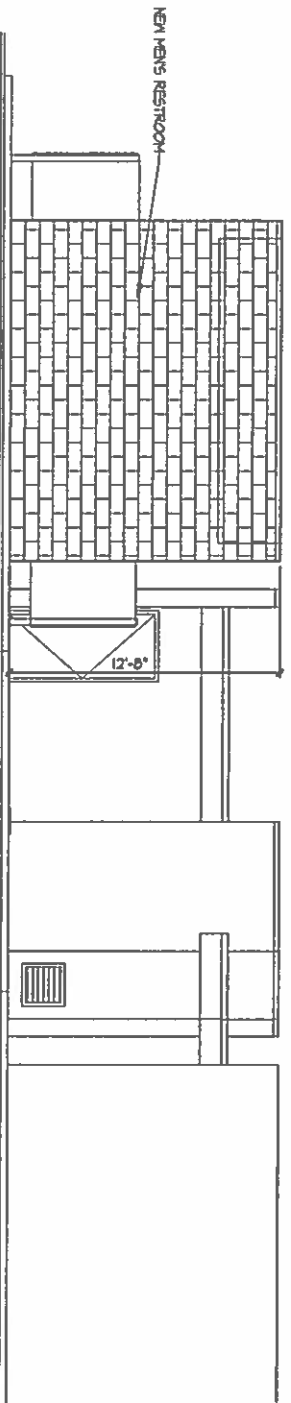
① ELE. FRONT ELEVATION
Scale: 1/4" = 1'-0"



② ELE. SIDE ELEVATION
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③ ELE. REAR ELEVATION
Scale: 1/4" = 1'-0"



④ ELE. REAR ELEVATION
Scale: 1/4" = 1'-0"



Dillard Architect Group
706 Regency Avenue
San Antonio, Texas
(210) 531-4000 office (210) 531-0074 fax
dgroup@earthlink.net

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WINDCREST - TAKAS PARK ADDITION/ UPGRADES TO BASEBALL CONCESSION STAN & LAVATORY

8601 Midcrown Dr.
Windcrest, TX. 78239

ELEVATIONS

Sheet No.	15	Date	08/02/07	Scale	As Shown
Drawn By		Checked By		Project No.	A20
Revised By		Revised Date			



Windcrest-Takas Park Concession Stand Restroom Addition



Dillard Architect Group
708 Rigby Avenue
San Antonio, Texas
(210) 33-0050 office • (210) 331-0074 fax
dlaarchgrp@earthlink.net

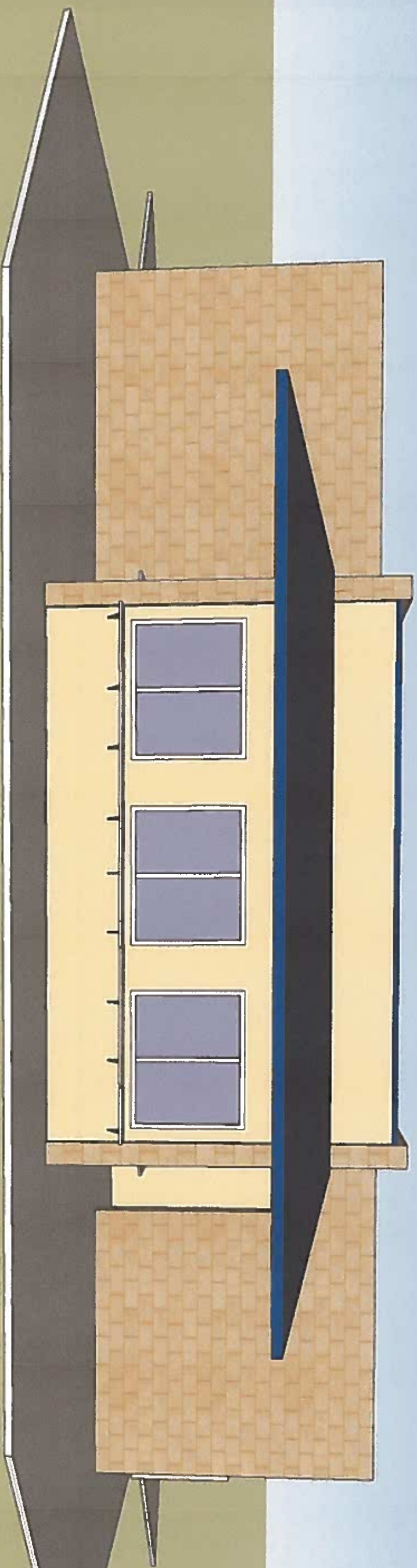


Windcrest-Takas Park Concession Stand Restroom Addition

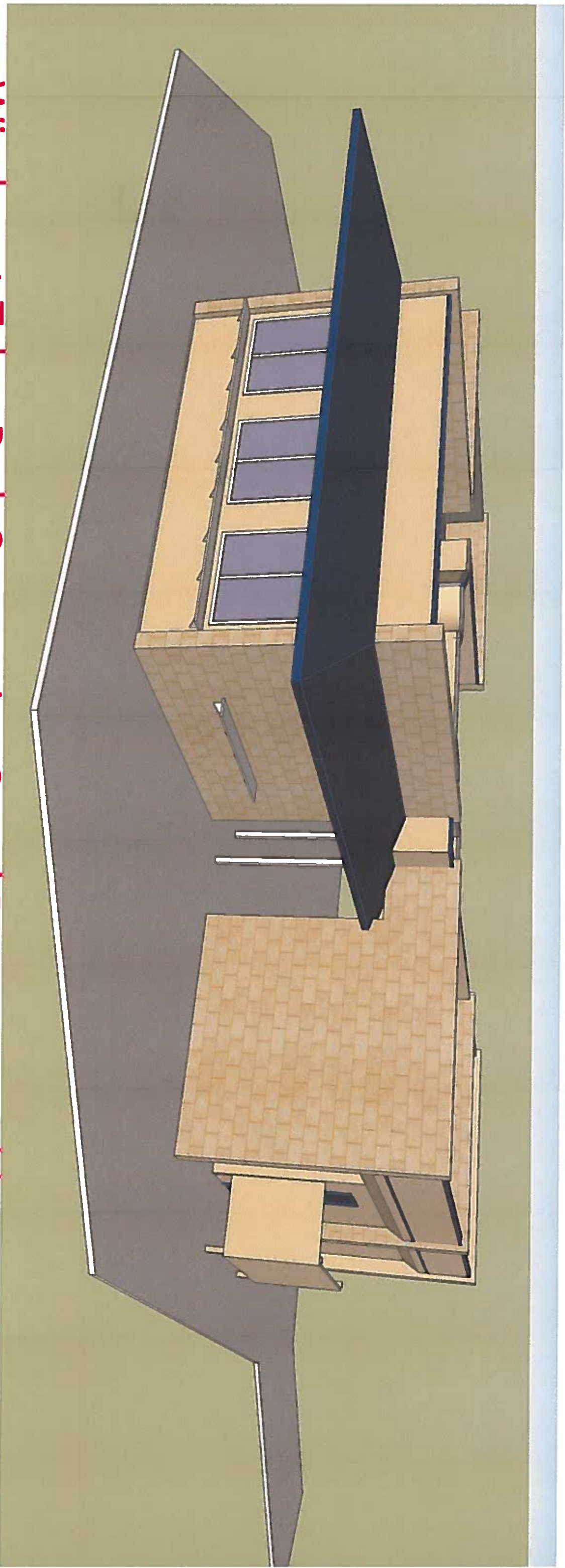


Dillard Architect Group
708 Riggby Avenue
San Antonio, Texas
(210) 330-0050 office • (210) 531-0074 fax
ddillard@dagroup.com

Windcrest-Takas Park Concession Stand Restroom Addition



Dillard Architect Group
708 Rispay Avenue
San Antonio, Texas
(210) 334-0050 office (210) 331-0074 fax
dillardarchitectgroup@aol.com



Windcrest-Takas Park Concession Stand Restroom Addition



Dillard Architect Group
708 Rigby Avenue
San Antonio, Texas
(210) 339-0050 office (210) 331-0074 fax
dillard@dagarchitect.com



Windcrest-Takas Park Concession Stand Restroom Addition

CITY OF WINDCREST - TAKAS PARK ADDITION/UPGRADES TO BASEBALL CONCESSION STAND & LAVATORIES

No.	CONTRACTOR NAME
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[illegible]

APPLICATION TO SERVE ON A CITY BOARD/COMMISSION/COMMITTEE

Please type or print clearly.

Return with your resume and cover letter to:

City Secretary, 8601 Midcrown, Windcrest, TX 78239

Name: _____

Mobile phone: _____ (Enter full 10-digit phone numbers xxx-xxx-xxxx)

Home phone: _____ Work phone: _____

Physical address:

(Street, City, State, Zip)

Mailing address: (If different from above)

(Street, City, State, Zip)

Email address (es):

Do you live in the corporate limits of the City of Windcrest? ☐yes ☐no

Are you 18 years or older? ☐yes ☐no

Please indicate which Board or Commission you are interested in serving on:

☐ Planning and Zoning ☐ Board of Adjustment ☐ Windcrest Economic Development

☐ Parks & Recreation Commission ☐ Other _____

Do you consent to the City conducting a background check on you? ☐yes ☐no

Current/past occupations or areas of expertise:

Professional and/or community activities:

Additional pertinent information/references:

The information on this Application is true and correct.

Signature

Date

We have scheduled for mosquito fogging
using Perm-X UL 4-4 for the
City of Windcrest at 10pm on the
following days:

5/18, 6/01, 6/15, 6/29, 7/13,
7/27, 8/10, 8/24, 9/07, 9/21



If you have any questions please contact:
Tom Garcia at 210-896-0098
tgarcia@windcrest-tx.gov