# *Proposed*
# *Fiscal Year 2012-13*
# *Annual Budget*

# *and*

# *Plan for Municipal Services*

This budget will raise more total property taxes than last year's budget by $29,660.76 or 1.5%, and of that amount $8,757.00 is tax revenue to be raised from new property added to the tax roll this year. Based on a proposed tax rate of $0.441806.

However, the current budget is based on a 2% reduction in property taxes from the effective rate ($0.432970), which would lower the property taxes in the budget by $20,178.98 as compared to the Fiscal Year budget 2011/12 Budget.

Filed with the City Secretary and on the Web 08/14/12.

# City of Windcrest, Texas

## List of Principal Officials

### City Council

Alan E. Baxter - Mayor

**Council Members by Place**:

Gerd Jacobi - Place 1
Jim Shelton - Place 2
Pamela Dodson - Place 3, Mayor Pro Tem
Rita Davis - Place 4
John Grertz - Place 5

### City Staff

Rafael Castillo Jr., City Manager
Sarah Mangham, Municipal Finance Officer, CGFO
Heather Weidenbach, City Secretary
Michael Brenan, City Attorney
Steve Takas, Municipal Judge
Tom Garcia, Public Works
Chief Al Ballew - Police
Chief Dan Reese – Fire

## *CITY OF WINDCREST, TEXAS*
## *FUND SUMMARY*
## *FISCAL YEAR 2011-12 AWARDED BUDGET*
### SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| | Beginning Fund Balance | Proposed Revenues | Expenditures | To CIP Reserve | Ending Fund Balance: Unreserved, Undesignated | Reserved, Designated | Capital Improvement Reserve | Total | | Months of Fund Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| General Fund | 2,034,478.00 | 5,462,240.00 | 4,805,006.00 | - | 1,827,080.00 | - | 864,632 | 2,691,712 | | 6.72 |
| Garbage Fund | 101,458.23 | 874,072.24 | 881,307.43 | - | 94,223.04 | - | - | 94,223 | | 1.28 |
| Debt Service Fund | 14,448.15 | 481,158.27 | 476,592.00 | - | 19,014.42 | - | - | 19,014 | | 0.48 |
| Asset Seizure Fund (Federal) | 346.84 | - | - | - | - | 346.84 | - | 347 | | - |
| Asset Seizure Fund (State) | 17,890.49 | 2,678.25 | 15,000.00 | - | - | 5,568.74 | - | 5,569 | | 4.45 |
| County Fire Contribution Fund | 11,615.22 | 21,078.49 | 22,556.28 | - | - | 10,137.43 | - | 10,137 | | 5.39 |
| School Crossing Guard Fund | 38,623.33 | 5,380.53 | 600.00 | - | - | 43,403.86 | - | 43,404 | | 868.08 |
| Police Donations Fund | 4,282.96 | 1,614.21 | 1,008.93 | - | - | 4,888.24 | - | 4,888 | | 58.14 |
| Police Education Training Fund | 4,618.43 | 0.79 | - | - | - | 4,619.22 | - | 4,619 | 2,698,028 | - |
| Roosevelt Scholarship Fund | 4,091.83 | 0.38 | - | - | - | 4,092.21 | - | 4,092 | | - |
| Court Technology Fund | 17,664.43 | 11,976.20 | 22,500.00 | - | - | 7,140.63 | - | 7,141 | | 3.81 |
| Court Building Security Fund | 4,426.31 | 10,093.75 | 6,255.59 | - | - | 8,264.47 | - | 8,264 | | 15.85 |
| Hotel Occupancy Tax Fund | 194,707.68 | 152,495.05 | 232,180.00 | - | - | 115,022.73 | - | 115,023 | | 5.94 |
| EDC*** | 1,844,050.00 | 2,231,513.00 | 1,841,464.00 | | - | 634,103.00 | 1,599,996 | 2,234,099 | | 14.56 |
| WCCPD | 188,254.00 | 399,264.00 | 441,242.00 | - | - | 146,276.00 | - | 146,276 | | 3.98 |
| Friends of Animal Control | - | 1,431.40 | 500.00 | | - | 931.40 | | 931 | | #DIV/0! |
| Street Fund (CIP) | 726,666.01 | 386,267.25 | 295,000.00 | - | - | - | 917,933 | 917,933 | | 56.49 |
| | | | | | | | | | | #DIV/0! |
| **Total:** | **5,207,621.91** | **10,041,263.81** | **8,941,212.23** | - | **1,940,317.46** | **984,794.77** | **3,382,561.26** | **6,307,673.49** | | 8.47 |

| Required Reserves to Rainy Day Fund (Months) | | *Excess Fund Balance* | *Excess Fund Balance* |
|---|---|---|---|
| 3.2 | 1,516,350.25 | 423,967.21 | 4,791,323.24 |
| 3.5 | 1,658,508.08 | 281,809.38 | 4,649,165.41 |
| 4 | 1,895,437.81 | 44,879.65 | 4,412,235.68 |
| 5 | 2,369,297.26 | (428,979.80) | 3,938,376.23 |
| 0 | | | |

# CITY OF WINDCREST, TEXAS
## FUND SUMMARY
## FISCAL YEAR 2012-13 PROPOSED BUDGET
### SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| | Beginning Fund Balance | Proposed Revenues | Expenditures | Ending Fund Balance |
|---|---|---|---|---|
| General Fund | 2,691,712.00 | 5,023,928.00 | 5,006,714.00 | 2,708,926 |
| Garbage Fund | 94,223.04 | 872,672.98 | 966,307.43 | 589 |
| Debt Service Fund | 19,014.42 | 476,585.20 | 476,584.00 | 19,016 |
| Asset Seizure Fund (Federal) | 346.84 | - | - | 347 |
| Asset Seizure Fund (State) | 5,568.74 | - | 5,500.00 | 69 |
| County Fire Contribution Fund | 10,137.43 | 21,077.76 | 21,216.00 | 9,999 |
| School Crossing Guard Fund | 43,403.86 | 5,383.53 | 32,000.00 | 16,787 |
| Police Donations Fund | 4,888.24 | 1,500.25 | 1,500.00 | 4,888 |
| Police Education Training Fund | 4,619.22 | 0.70 | 2,000.00 | 2,620 |
| Roosevelt Scholarship Fund | 4,092.21 | 0.38 | 3,500.00 | 593 |
| Court Technology Fund | 7,140.63 | 14,384.20 | - | 21,525 |
| Court Building Security Fund | 8,264.47 | 9,093.75 | 12,358.22 | 5,000 |
| Hotel Occupancy Tax Fund | 115,022.73 | 153,997.05 | 96,847.00 | 172,173 |
| Friends to Animal Control Fund | - | 4,000.25 | 4,000.00 | 0 |
| EDC*** | 2,234,099.00 | 382,821.00 | 2,064,594.00 | 552,326 |
| WCCPD | 146,276.00 | 393,394.00 | 454,055.00 | 85,615 |
| Street Fund (CIP) | 917,933.26 | 382,588.25 | 1,220,000.00 | 80,522 |
| **Total:** | **6,306,742.09** | **7,741,427.30** | **10,367,175.65** | **3,680,993.74** |

# Fiscal Year 2012 – 2013 Budget and Plan for Municipal Services

***City of Windcrest, Texas***
***Personnel Schedule***

| POSITION TITLE | FY2009-10 | FY2010-11 | FY2011-12 | FY2012-13 |
|---|---|---|---|---|
| **CITY MANAGEMENT** | | | | |
| CITY MANAGER | 1.00 | 1.00 | 1.00 | 1.00 |
| ASSISTANT CITY MANAGER | 1.00 | - | - | - |
| **SUBTOTAL FTEs** | 2.00 | 1.00 | 1.00 | 1.00 |
| **SPECIAL SERVICES** | | | | |
| PUBLIC AFFAIRS/PR/MARKETING. EVENT SPECIALIST | - | - | 1.00 | 1.00 |
| **SUBTOTAL FTEs** | - | - | 1.00 | 1.00 |
| **ADMINISTRATION** | | | | |
| CITY SECRETARY | 1.00 | 1.00 | 1.00 | 1.00 |
| ADMINISTRATIVE SECRETARY II | 1.00 | 1.00 | 1.00 | 1.00 |
| ADMIN RECORDS CLERK | 1.00 | 1.00 | 1.00 | 0.50 |
| ADMINISTRATIVE ASSISTANT | - | - | - | - |
| **SUBTOTAL FTEs** | 3.00 | 3.00 | 3.00 | 2.50 |
| **COURTS / WARRANT SERVICE** | | | | |
| COURT CLERK / ASST. CITY SECRETARY | 1.00 | 1.00 | 1.00 | 1.00 |
| ASST. COURT CLERK | 1.00 | 1.00 | 1.00 | 1.00 |
| WARRANTS CLERK | 1.00 | 0.50 | 0.50 | 1.00 |
| WARRANT OFFICER | 1.00 | 1.00 | 1.00 | 1.50 |
| **SUBTOTAL FTEs** | 4.00 | 3.50 | 3.50 | 4.50 |
| **FINANCE** | | | | |
| MUNICIPAL FINANCE OFFICER | 1.00 | 1.00 | - | - |
| ASSISTANT FINANCE OFFICER | 1.00 | 1.00 | 1.00 | - |
| PAYROLL CLERK | 1.00 | 0.50 | 0.50 | - |
| ACCOUNTANT IV | | | | 1.00 |
| ACCOUNTANT I | - | - | - | 1.00 |
| P/T PAYROLL AND AP CLERK | - | - | - | 0.50 |
| **SUBTOTAL FTEs** | 3.00 | 2.50 | 1.50 | 2.50 |
| **POST OFFICE** | | | | |
| POSTAL CLERK | 1.00 | 1.00 | - | - |
| ADMIN RECORDS CLERK | - | - | - | 0.50 |
| POSTAL CLERK (3 PART-TIME) | 1.00 | 1.00 | 0.50 | 0.50 |
| **SUBTOTAL FTEs** | 2.00 | 2.00 | 0.50 | 1.00 |
| **ADMINISTRATION SUBTOTAL FTEs** | 12.00 | 11.00 | 8.50 | 10.50 |
| **POLICE** | | | | |
| CHIEF OF POLICE | 1.00 | 1.00 | 1.00 | 1.00 |
| ASST CHIEF | - | - | - | 1.00 |
| PATROL COMMANDER - LT. | 1.00 | 1.00 | 1.00 | 1.00 |
| CID COMMANDER - DETECTIVE SGT. | 1.00 | 1.00 | 1.00 | 1.00 |
| PATROL - SGT. | 1.00 | 1.00 | 1.00 | 1.00 |
| CID DETECTIVE CORPORAL | 1.00 | 1.00 | 1.00 | 1.00 |
| PATROL SUPERVISOR CORPORAL | 1.00 | 1.00 | 1.00 | 3.00 |
| PATROL OFFICER | 10.50 | 10.50 | 9.00 | 10.50 |
| RECORDS MANAGER | 1.00 | 1.00 | 1.00 | 1.00 |
| COMMUNICATIONS MANAGER | 1.00 | 1.00 | 1.00 | 1.00 |
| ASSIST COMM/RECORDS ADMIN | 1.00 | 1.00 | 1.00 | 1.00 |
| DISPATCHER | 3.00 | 3.00 | 3.00 | 2.00 |
| **SUBTOTAL FTEs** | 22.50 | 22.50 | 21.00 | 24.50 |
| **WCCPD** | | | | |
| K-9 OFFICER | 1.00 | 1.00 | 1.00 | 1.00 |
| CID OFFICER | 1.00 | 1.00 | 1.00 | 1.00 |
| DISPATCHER | 1.00 | 1.00 | 2.00 | 2.00 |
| RECORDS CLERK | 1.00 | 1.00 | - | - |
| **SUBTOTAL FTEs** | 4.00 | 4.00 | 4.00 | 4.00 |

# Fiscal Year 2012 – 2013 Budget and Plan for Municipal Services

***City of Windcrest, Texas***
***Personnel Schedule***

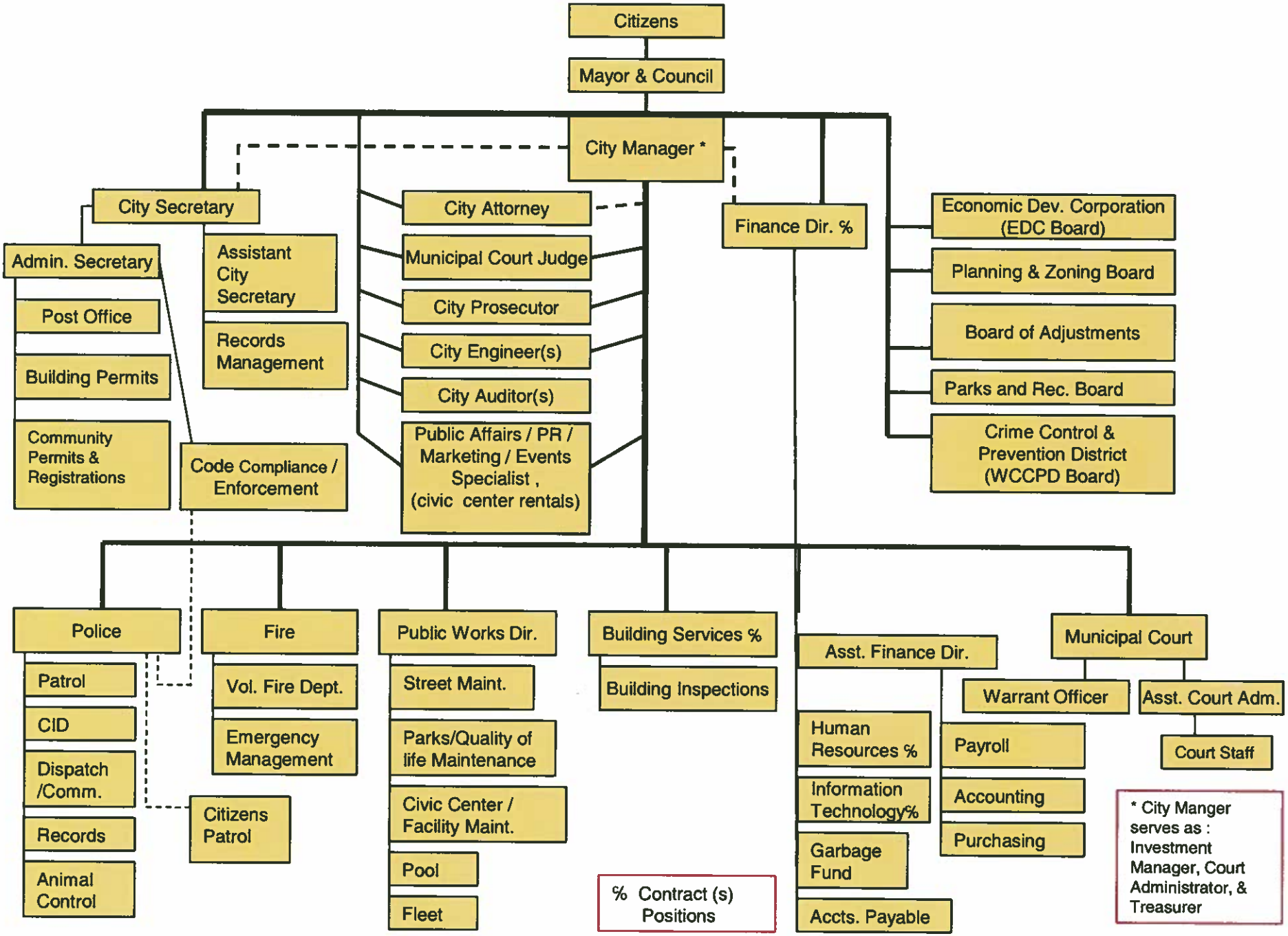
| POSITION TITLE | FY2009-10 | FY2010-11 | FY2011-12 | FY2012-13 |
|---|---|---|---|---|
| **ANIMAL CONTROL** | | | | |
| ANIMAL CONTROL WARDEN, PUBLIC WORKS TECHNICIAN II | 1.00 | 1.00 | 1.00 | 1.00 |
| PUBLIC WORKS TECHNICIAN II / ANIMAL CONTROL OFFICER | - | - | 0.50 | 0.50 |
| **SUBTOTAL FTEs** | 1.00 | 1.00 | 1.50 | 1.50 |
| **CODE COMPLIANCE** | | | | |
| BUILDING INSPECTOR | 1.00 | 1.00 | - | - |
| CODE COMPLIANCE OFFICER/PATROL OFFICER | 1.00 | 1.00 | 1.00 | 1.00 |
| **SUBTOTAL FTEs** | 2.00 | 2.00 | 1.00 | 1.00 |
| **POLICE DEPARTMENTS** | | | | |
| **SUBTOTAL FTEs** | 29.50 | 29.50 | 27.50 | 31.00 |
| **FIRE** | | | | |
| FIRE FIGHTER, VOLUNTEER CHIEF | 1.00 | 1.00 | 1.00 | 1.00 |
| FIRE DEPTMENT ADMIN ASST | 1.00 | 1.00 | 1.00 | 1.00 |
| FIRE INSPECTOR | 1.00 | - | - | - |
| STATION MAINTENANCE TECHNICIAN | 0.50 | 0.50 | 0.50 | 0.50 |
| **SUBTOTAL FTEs** | 3.50 | 2.50 | 2.50 | 2.50 |
| **TAKAS PARK CIVIC CENTER** | | | | |
| ADMINISTRATIVE SECRETARY I | 1.00 | - | - | - |
| PUBLIC WORKS TECHNICIAN I | 1.00 | 1.00 | 2.00 | 2.00 |
| **SUBTOTAL FTEs** | 2.00 | 1.00 | 2.00 | 2.00 |
| **FLEET MECHANIC** | | | | |
| FLEET MECHANIC | 1.00 | 1.00 | 1.00 | 1.00 |
| **SUBTOTAL FTEs** | 1.00 | 1.00 | 1.00 | 1.00 |
| **PUBLIC WORKS** | | | | |
| PUBLIC WORKS DIRECTOR | 1.00 | 1.00 | 1.00 | 1.00 |
| MECHANIC / PW CREW CHIEF | 1.00 | 1.00 | 1.00 | 1.00 |
| PUBLIC WORKS TECHNICIAN I | 6.00 | 6.00 | 5.00 | 5.00 |
| PUBLIC WORKS TECHNICIAN II | - | - | 0.50 | 0.50 |
| PUBLIC WORKS TECHNICIAN III | 1.00 | 1.00 | 1.00 | 1.00 |
| PUBLIC WORKS TECHNICIAN IV | 1.00 | 1.00 | 1.00 | 1.00 |
| **SUBTOTAL FTEs** | 10.00 | 10.00 | 9.50 | 9.50 |
| **Public Work Departments** | | | | |
| **SUBTOTAL FTEs** | 13.00 | 12.00 | 12.50 | 12.50 |
| **EMERGENCY MGMT / TECH SUPPORT** | | | | |
| EMC COORDINATOR / TECHNOLOGY MANAGER | 1.00 | 1.00 | - | - |
| TECHNOLOGY SUPPORT | 1.00 | 0.50 | - | - |
| **SUBTOTAL FTEs** | 2.00 | 1.50 | - | - |
| **EDC** | | | | |
| EDC DIRECTOR | 1.00 | 1.00 | | |
| MARKETING, COMMUNITY AFFAIRS, EDC DIRECTOR | 1.00 | - | 1.00 | 1.00 |
| SUPPORT STAFF | 1.00 | - | | |
| **SUBTOTAL FTEs** | 3.00 | 1.00 | 1.00 | 1.00 |
| **TOTAL EMPLOYEES CITY OF WINDCREST** | 65.0 | 58.5 | 54.0 | 59.5 |

# Fiscal Year 2012 – 2013 Budget and Plan for Municipal Services

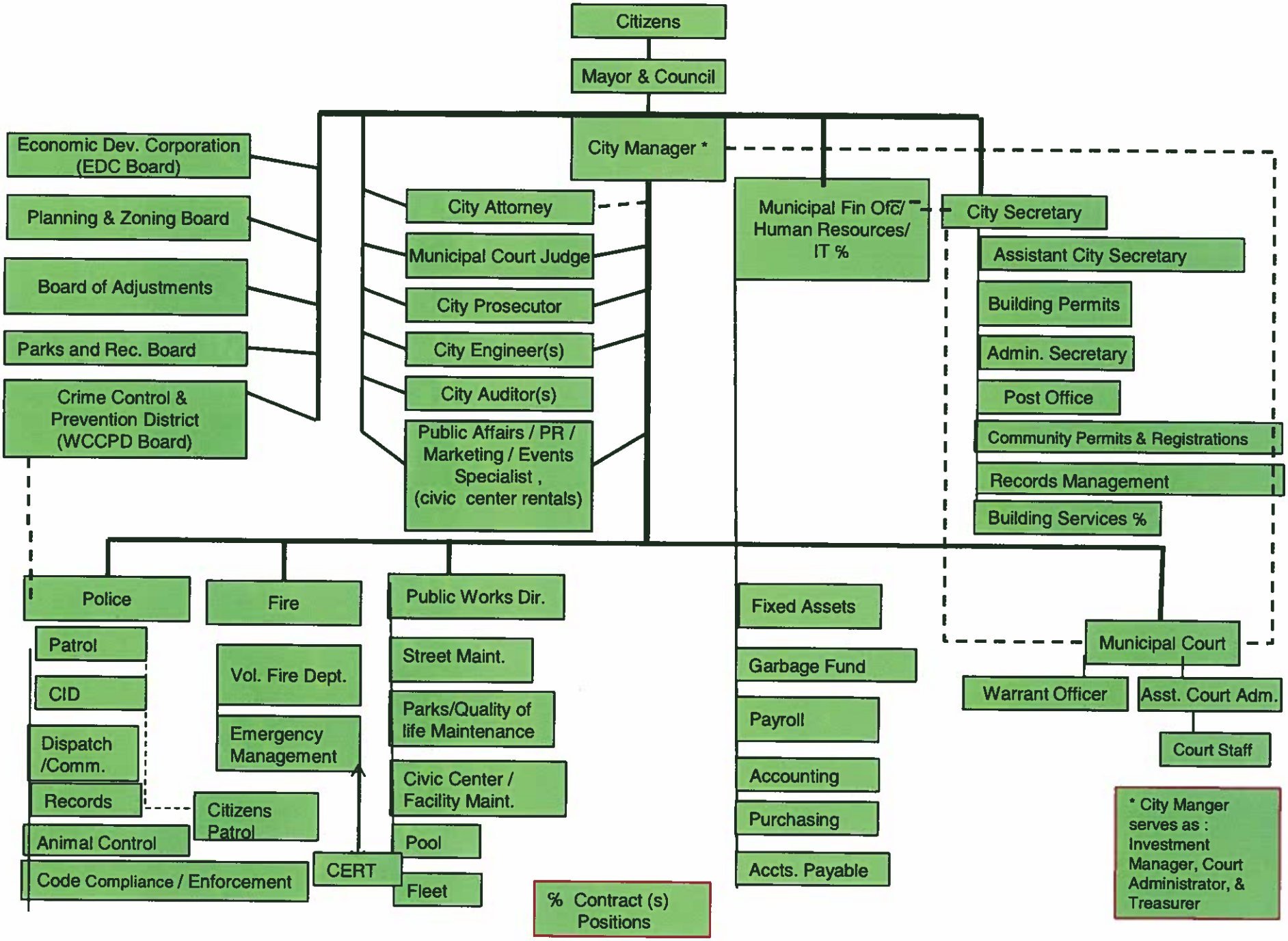
***City of Windcrest, Texas***
***Personnel Schedule***

| POSITION TITLE | FY2009-10 | FY2010-11 | FY2011-12 | FY2012-13 |
|---|---|---|---|---|
| **CONTRACT / SEASONAL EMPLOYEES** | | | | |
| **POOL** | | | | |
| POOL MANAGER / LIFEGUARD (SEASONAL) | 1.00 | 1.00 | 1.00 | 1.00 |
| POOL SUPERVISOR / LIFEGUARD (SEASONAL) | 2.00 | 2.00 | 2.00 | 2.00 |
| LIFE GUARDS (SEASONAL) | 13.00 | 13.00 | 16.00 | 16.00 |
| **SUBTOTAL FTEs** | **16.00** | **16.00** | **19.00** | **19.00** |
| **CONTRACT SERVICES** | | | | |
| MUNICIPAL COURT JUDGE | 0.50 | 0.50 | 0.50 | 0.50 |
| PROSECUTER | 0.50 | 0.50 | 0.50 | 0.50 |
| CITY ATTORNEY | 0.50 | 0.50 | 0.50 | 0.50 |
| MUNICIPAL FINANCE OFFICER | - | - | 0.50 | 0.50 |
| BUILDING INSPECTIONS | - | - | 0.50 | 0.50 |
| IT SUPPORT | - | - | 0.50 | 0.50 |
| **SUBTOTAL FTEs** | **1.50** | **1.50** | **3.00** | **3.00** |
| **TOTAL FTEs CITY OF WINDCREST** | **82.5** | **76.0** | **76.0** | **81.5** |
| Assistant Police Chief | | | | 5.50 |
| Patrol Officers | | | | 1 |
| Accountant I | | | | 3 |
| Warrant Clerk | | | | 1 |
| | | | | 0.5 |

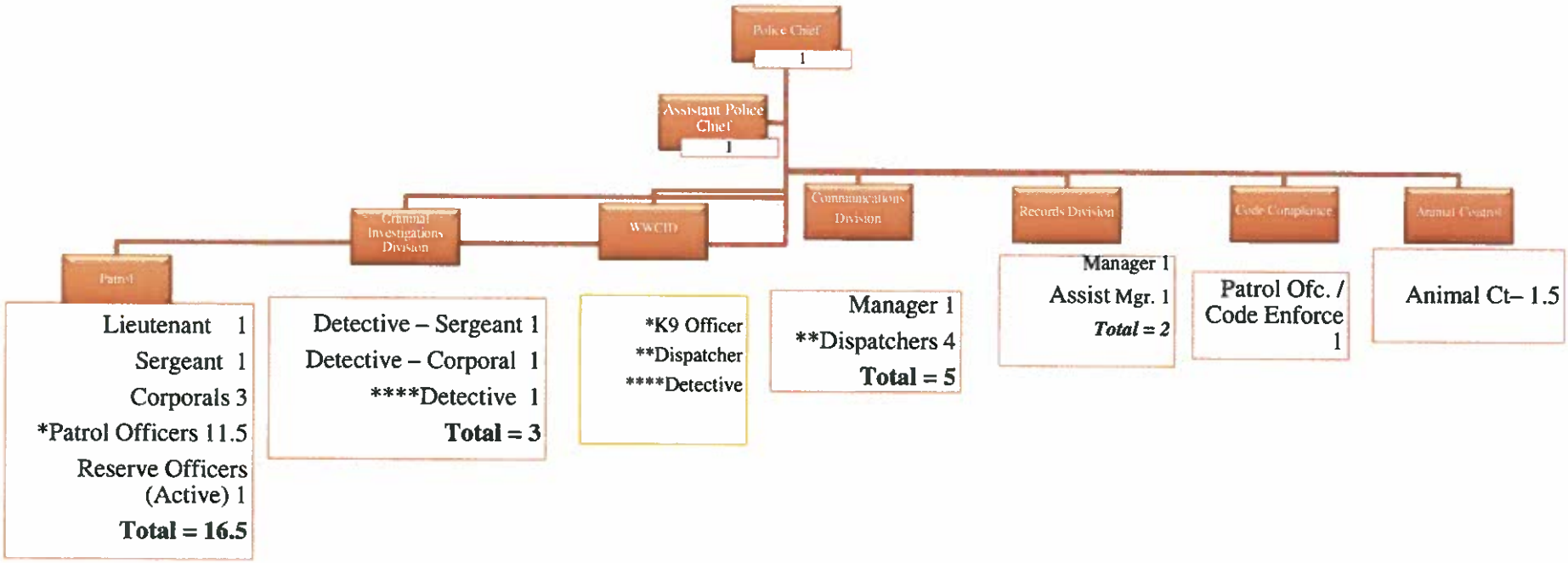
# City of Windcrest Organizational / Functional Chart FY 2011-2012 Ordinance # 2011-652 (O)



# City of Windcrest Organizational / Functional Chart FY 2012-2013 Proposed

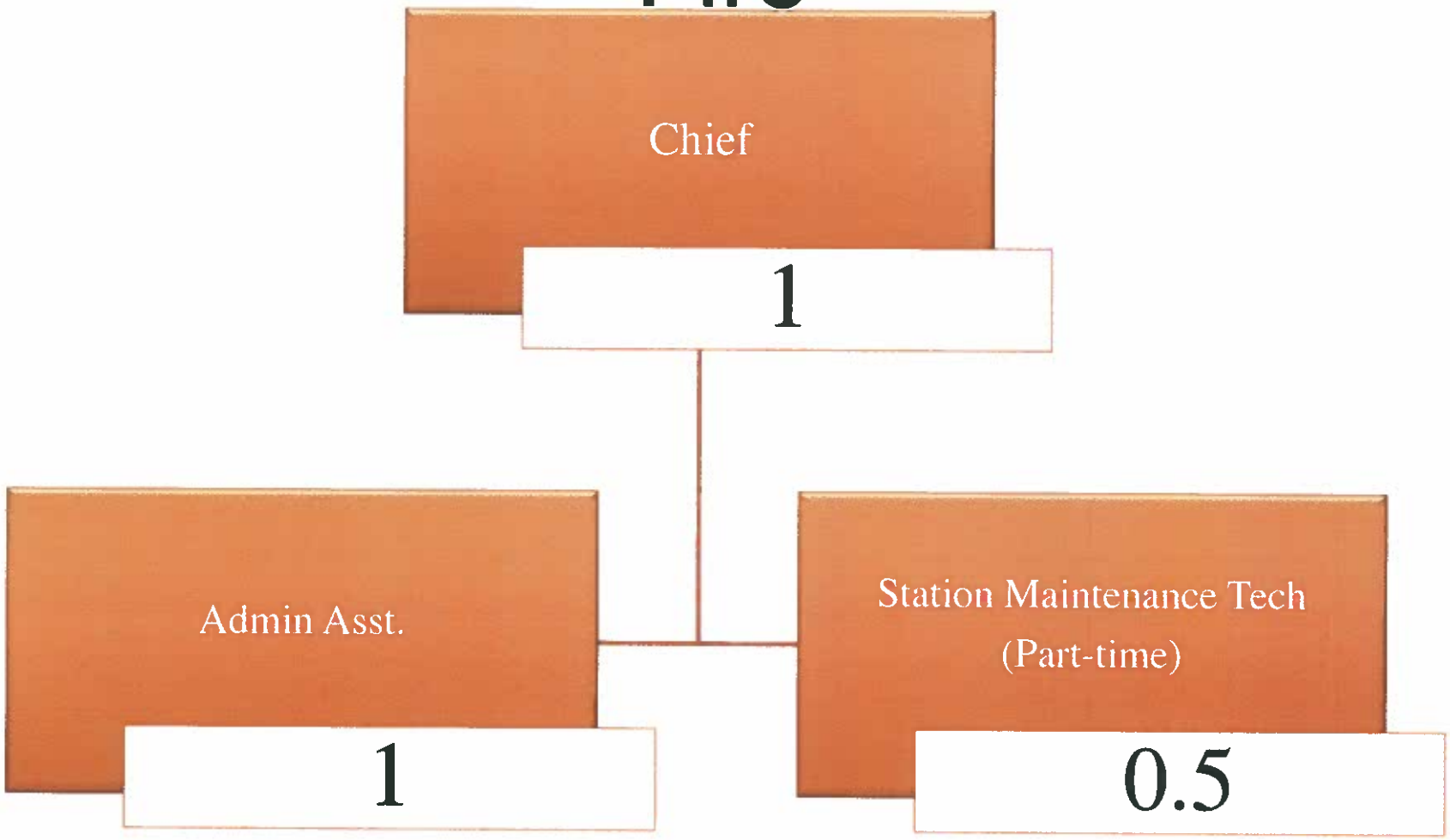


# Police and WCCPD

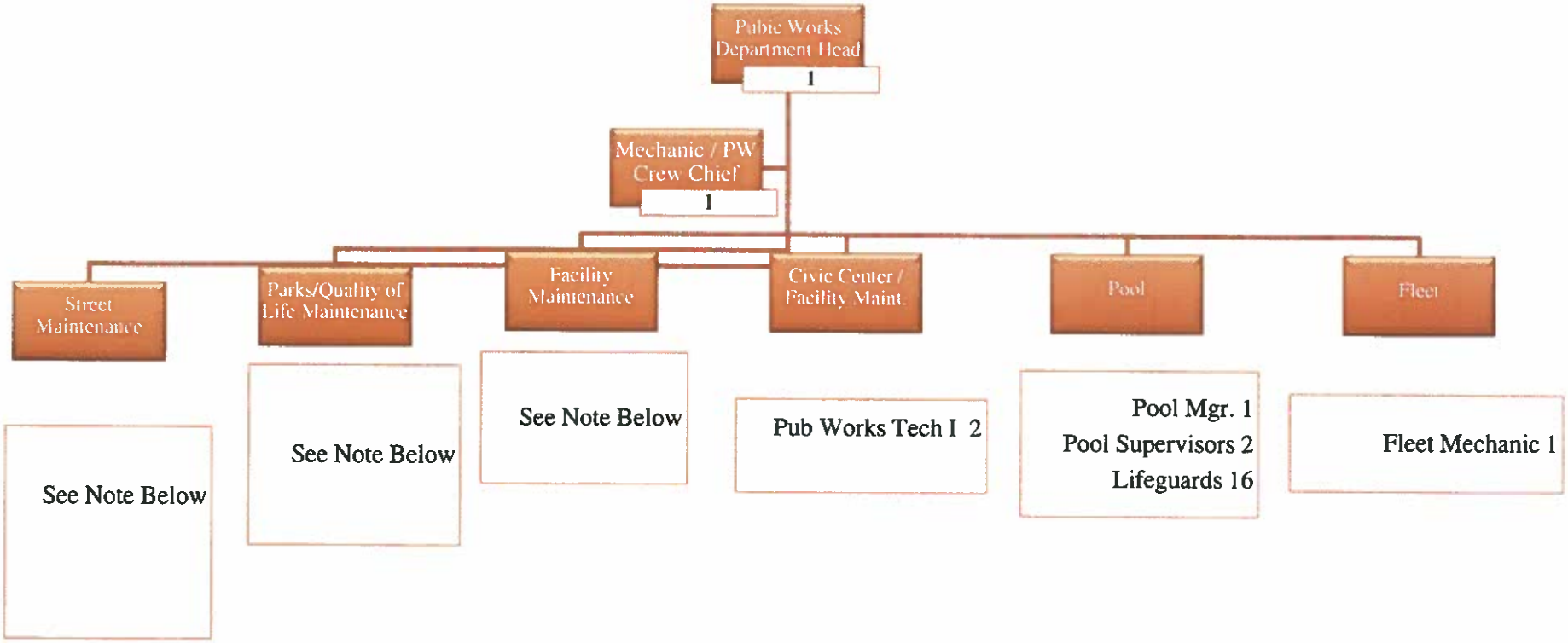



**Total Employees 31**

# Fire



# Public Works



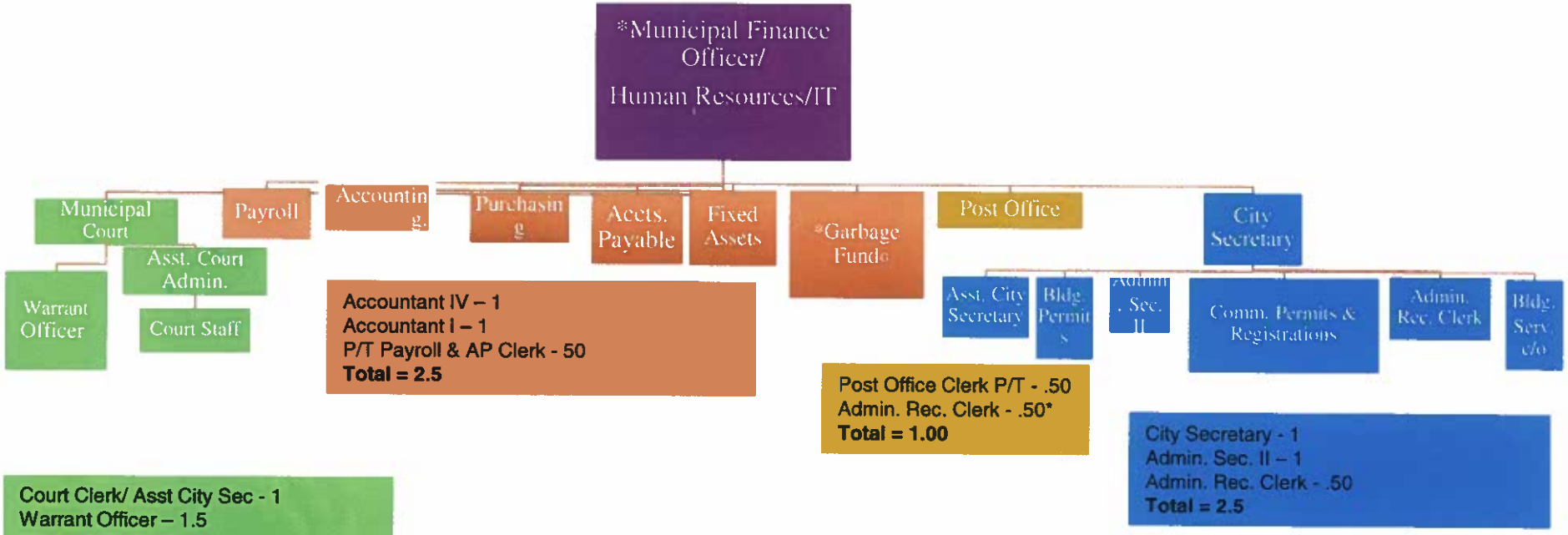

Public Works Tech I - 5.00
Public Works Tech II - .50
Public Works Tech III – 1.00
Public Works Tech IV – 1.00

Fleet Mechanic – 1.00
Civic Center Tech. I – 2.00

**Total Employees = 12.5**

# Finance/Court/City Secretary

Supervision of Finance Functions only




**Total Employees 10.5**

# AD VALOREM TAXES ANALYSIS
# ESTIMATE OF AD VALOREM TAX REVENUE
# AND PROPOSED DISTRIBUTION OF COLLECTIONS
# BASED ON CERTIFIED TOTALS DATED 8/3/12

| | |
|---|---|
| Taxable Assessed Valuation | $445,063,740 |
| Less TIF | $0 |
| Net Taxable Assessed Valuation | $445,063,740 |
| Proposed Tax Rate of $100 Valuation | 0.441806 |
| Gross Revenue from Taxes | $1,966,318 |
| Estimated Percent of Collections | 99% |
| Estimated Funds from Tax Levy | $1,946,655 |

| | | |
|---|---|---|
| Net Taxable | | 445,063,740.00 |
| Net Taxable under review | | |
| | 1 cent = | 44,061.31 |

PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS

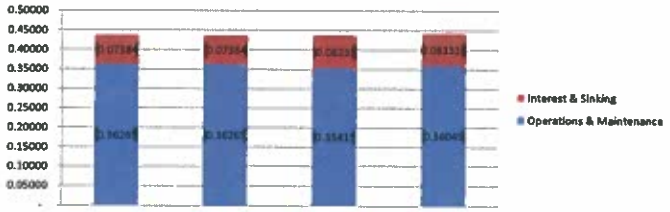
| | % of Total | Tax Rate | Collections |
|---|---|---|---|
| General Fund (Operations and Maintenance) | 81.66% | 0.354785 | $1,589,571 |
| GO Refinancing Bonds '06 Principle | 22.86% | 0.100996 | 445,000 |
| GO Refinancing Bonds '06 Interest | 1.62% | 0.007168 | 31,584 |
| Bank Fees on I & S | 0.03% | 0.000113 | 500 |
| I & S Funded w/ Other Revenues | -6.17% | -0.026961 | ($120,000) |
| Total | 106.18% | 0.436101 | $1,946,655 |

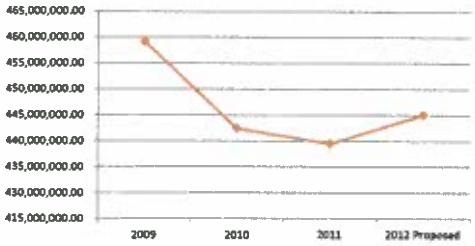
| Effective Rate | | | Reduction to General Fund |
|---|---|---|---|
| | 0.441806 | 1,946,655 | |
| 1% | 0.437388 | 1,927,189 | (19,466.55) |
| 2% | 0.432970 | 1,907,722 | (38,933.10) |
| 3% | 0.428552 | 1,888,255 | (58,399.65) |
| 4% | 0.424134 | 1,868,789 | (77,866.20) |
| 5% | 0.419716 | 1,849,322 | (97,332.76) |

COMPARISON OF PREVIOUS YEARS TAX RATES AND PROPERTY VALUE ANALYSIS

| | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
|---|---|---|---|---|
| General Fund (Operations & Maintenance) | 0.362654 | 0.362654 | 0.354785 | 0.360490 |
| Interest & Sinking | 0.073841 | 0.073841 | 0.081710 | 0.081316 |
| Total | 0.436495 | 0.436495 | 0.436495 | 0.441806 |

| | | |
|---|---|---|
| 0.441806 | 1,589,571.12 | |
| 0.437388 | 1,570,104.57 | 19,466.55 |
| 0.432970 | 1,550,638.02 | 38,933.10 |
| 0.428552 | 1,531,171.47 | 58,399.65 |
| 0.424134 | 1,511,704.92 | 77,866.20 |
| 0.419716 | 1,492,238.37 | 97,332.76 |

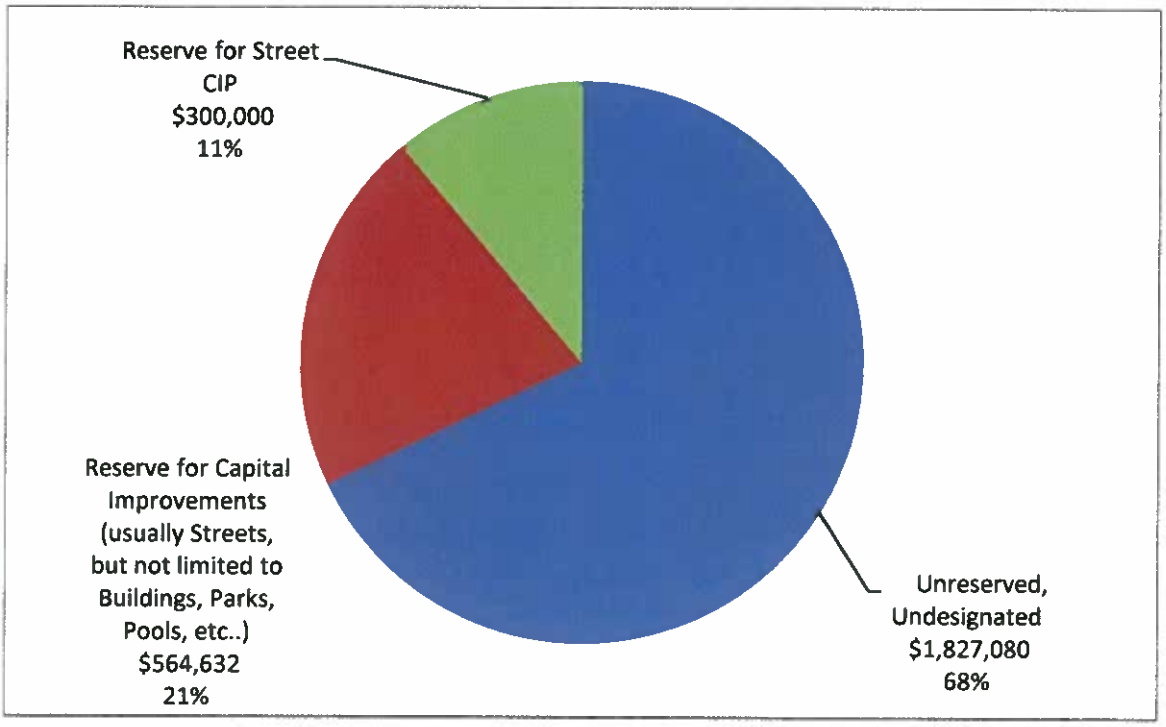


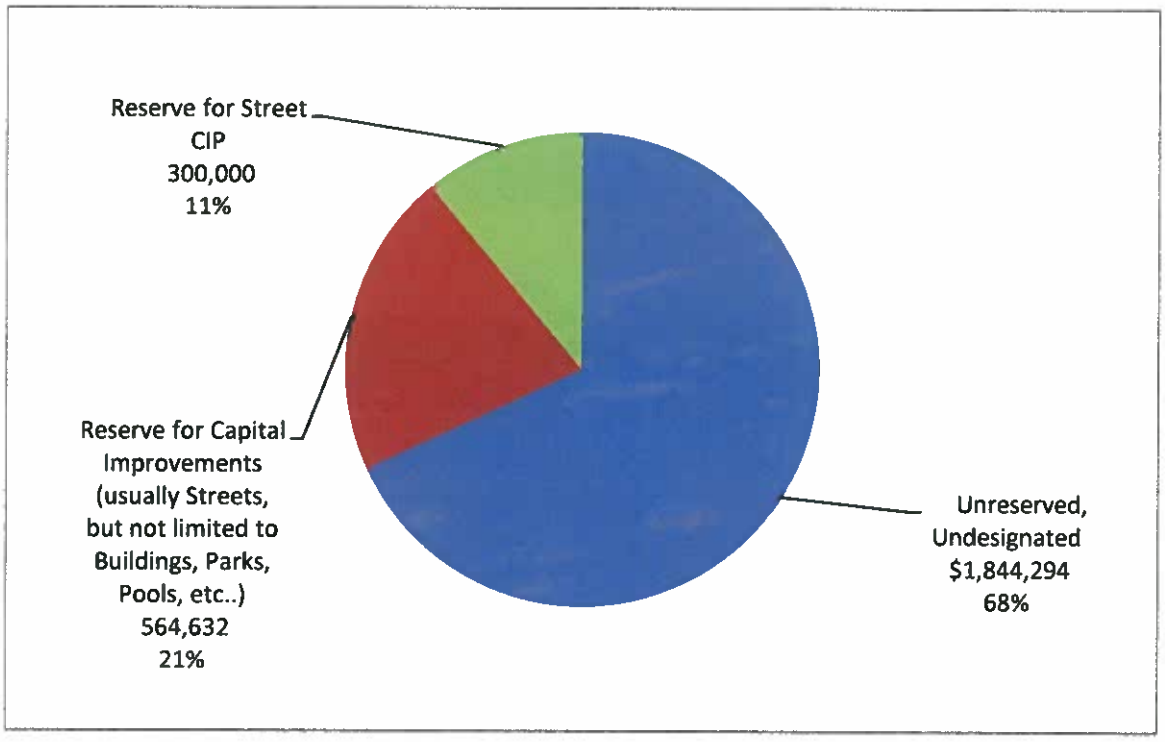

| | Year | Assessed Value | Percentage Decrease | Amount Collected | Percentage Collected | Percentage Collected | |
|---|---|---|---|---|---|---|---|
| | 2009 | 459,234,560 | n/a | 1,933,373 | 97.19% | 97.19% | 1,989,202.00 |
| | 2010 | 442,447,015 | -3.66% | 1,964,949 | 98.03% | 98.03% | 2,004,536.00 |
| Projected as of June 30, 2012 | 2012 | 442,928,797 | 0.11% | 1,914,028 | 101.02% | 101.02% | 1,894,694.81 |
| Proposed | 2012 | $445,063,740 | 0.48% | 1,946,655 | 99.00% | 99.00% | |

| | General Fund | Interest & Sinking | Amount Collected |
|---|---|---|---|
| FY 2009-10 | 1,602,152 | 331,221 | 1,933,373 |
| FY 2010-11 | 1,627,888 | 337,061 | 1,964,949 |
| FY 2011-12 | 1,627,888 | 337,061 | 1,964,949 |
| FY 2012-13 | 1,527,835 | 357,084 | 1,884,919 |

Fiscal Year 2011-12




Fiscal Year 2012-13



## *CITY OF WINDCREST, TEXAS*
## *GENERAL FUND REVENUES*
## *FISCAL YEAR 2012-13 PROPOSED BUDGET*
### SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Updated *8/7/2012 10:17*

| Description | Actual FY 2008-09 | Actual FY 2009-10 | Actual FY 2010-11 | Budget FY 2011-12 | Projected FY 2011-12 | Proposed FY 2012-13 |
|---|---|---|---|---|---|---|
| **BEGINNING FUND BALANCE:** | | | | | | |
| Unreserved, Undesignated | $ - | $ - | $ - | $ 1,638,755 | $ 1,380,926 | $ 1,827,080 |
| Reserve for Capital Improvements | - | - | - | 429,236 | 178,552 | 564,632 |
| Reserve for Street CIP | | | | 300,000 | 300,000 | 300,000 |
| Reserve for EDC | - | - | - | 175,000 | 175,000 | - |
| **TOTAL BEGINNING FUND BALANCE** | $ - | $ - | $ - | $ 2,540,991 | $ 2,034,478 | $ 2,691,712 |
| **REVENUES:** | | | | | | |
| Taxes | $ 3,668,243 | $ 3,774,003 | $ 3,779,398 | $ 4,066,230 | $ 4,196,325 | $ 4,044,260 |
| Miscellaneous | 1,179,572 | 1,265,493 | 1,000,869 | 770,400 | 1,265,915 | 979,668 |
| **TOTAL REVENUES** | $ 4,847,815 | $ 5,039,496 | $ 4,780,267 | $ 4,836,630 | $ 5,462,240 | $ 5,023,928 |
| **EXPENDITURES:** | | | | | | |
| Administration | $ 125,787 | $ 127,381 | $ 141,655 | $ 149,497 | $ 140,847 | $ 194,202 |
| Police | $ 1,379,369 | $ 1,252,383 | $ 1,259,994 | $ 1,447,327 | $ 1,485,737 | $ 1,609,288 |
| Fire | $ 396,580 | $ 238,969 | $ 151,048 | $ 225,870 | $ 248,133 | $ 253,951 |
| Special Services | $ 225,111 | $ 45,241 | $ 45,296 | $ 174,606 | $ 145,739 | $ 160,249 |
| Fleet Mechanic | $ 315,901 | $ 281,470 | $ 394,739 | $ 149,831 | $ 151,962 | $ 167,519 |
| Courts / Warrant Service | $ 215,033 | $ 212,961 | $ 187,578 | $ 219,473 | $ 227,650 | $ 252,902 |
| Parks & Recreation | $ 167,910 | $ 143,179 | $ 234,804 | $ 110,640 | $ 123,562 | $ 301,575 |
| Facility Division | $ 80,532 | $ 75,905 | $ 92,468 | $ 74,000 | $ 158,114 | $ 114,000 |
| Takas Park Civic Center | $ 111,105 | $ 120,198 | $ 69,917 | $ 121,051 | $ 208,455 | $ 126,733 |
| Contract Services | $ 836,620 | $ 466,712 | $ 418,632 | $ 360,140 | $ 284,831 | $ 349,400 |
| ~~Emergency Mgmt /~~ Tech Support | $ 271,064 | $ 271,051 | $ 269,910 | $ 240,609 | $ 258,265 | $ 213,074 |
| Public Works | $ 484,336 | $ 548,758 | $ 531,436 | $ 545,580 | $ 488,026 | $ 528,275 |
| Animal Control | $ 48,646 | $ 48,449 | $ 59,163 | $ 75,203 | $ 91,998 | $ 84,913 |
| Code Compliance | $ 76,268 | $ 121,523 | $ 118,880 | $ 83,683 | $ 95,438 | $ 60,324 |
| Finance | $ 187,185 | $ 195,150 | $ 112,715 | $ 195,192 | $ 192,288 | $ 222,664 |
| City Management | $ - | $ 242,922 | $ 101,018 | $ 350,132 | $ 350,847 | $ 126,109 |
| Post Office | $ 52,764 | $ 49,635 | $ 27,720 | $ 23,958 | $ 19,417 | $ 33,139 |
| Pool | $ - | $ - | $ - | $ 129,514 | $ 69,196 | $ 97,696 |
| Human Resources | $ - | $ - | $ - | $ 55,700 | $ 54,700 | $ 110,700 |
| **TOTAL EXPENDITURES** | $ 4,974,191 | $ 4,441,887 | $ 4,214,972 | $ 4,732,006 | $ 4,805,006 | $ 5,006,714 |
| **ENDING FUND BALANCE:** | | | | | | |
| Unreserved, Undesignated | $ - | $ - | $ - | $ - | $ 1,827,080 | $ 1,844,294 |
| Reserve for Capital Improvements | - | - | - | - | 564,632 | 564,632 |
| Reserve for Street CIP | | | | | 300,000 | 300,000 |
| Reserve for EDC | - | - | - | - | - | |
| **TOTAL ENDING FUND BALANCE** | $ - | $ - | $ - | $ - | $ 2,691,712 | $ 2,708,928 |
| **IDEAL FUND BALANCE (3.75 MONTHS)** | $ - | $ - | $ - | $ - | $ 1,529,593 | $ 1,818,865 |
| **OVER (UNDER) IDEAL FUND BALANCE** | $ - | $ - | $ - | $ - | $ 1,162,119 | $ 892,061 |
| **Budgeted Monthly Expenditures** | | | | | 400,417.13 | 412,475.17 |
| **Months of Unreserved / Undesignated** | | | | | 4.56 | 4.47 |
| **Months of total Fund Balance** | | | | | 5.72 | 6.57 |
| Revenues / Expenditures | $ (126,376) | $ 597,609 | $ 565,296 | $ 104,624 | $ 657,234 | $ 17,214 |
| | | | | | Some is EDC Lawsuit Funds | |

## *CITY OF WINDCREST, TEXAS*
## *GENERAL FUND REVENUES*
## *FISCAL YEAR 2012-13 PROPOSED BUDGET*

| | Description | Actual FY 2008-09 | Actual FY 2009-10 | Actual FY 2010-11 | Budget FY 2011-12 | YTD 07/19/12 | Projected FY 2011-12 | Proposed Budget FY 2012-13 |
|---|---|---|---|---|---|---|---|---|
| | **BEGINNING FUND BALANCE** | | | | | | | |
| | UNRESERVED, UNDESIGNATED | $ - | $ - | $ - | $ - | $ - | $ 810,963 | $ - |
| | CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - | - |
| | UNRESERVED, DESIGNATED | - | - | - | - | - | 685,000 | - |
| | **TOTAL BEGINNING FUND BALANCE** | $ - | $ - | $ - | $ - | $ - | $ 1,495,963 | $ - |
| | **REVENUES** | | | | | | | |
| | **TAXES** | | | | | | | |
| 4101 | ADVALOREM TAX CURRENT | $ 1,773,153 | $ 1,609,118 | $ 1,624,715 | 1,556,936 | $ 1,539,022 | $ 1,542,055 | 1,550,638 |
| 4105 | ADVALOREM TAX DELINQUENT | - | - | 781 | 0 | - | - | 0 |
| 4110 | ADVALOREM TAX PEN & INT | - | - | - | 0 | - | - | 0 |
| 4115 | SALES TAX | 1,083,429 | 1,329,334 | 1,290,148 | 1,471,428 | 1,131,533 | 1,544,999 | 1,530,285 |
| 4118 | SALES TX-AD VALOREM TX OFFSET | 269,364 | 329,006 | 322,537 | 367,857 | 282,881 | 386,250 | 382,571 |
| 4117 | SALES TAX FOR STREET MAINT. | - | - | - | 0 | - | - | 0 |
| 4118 | HOTEL OCC. TAX FUND TRANSER | 106,334 | 87,872 | 68,179 | 232,180 | 135,438 | 232,180 | 96,847 |
| 4120 | MIXED BEVERAGE GROSS RECEIPTS | 18,752 | 18,089 | 19,188 | 18,730 | 11,753 | 15,961 | 15,961 |
| 4201 | CPS ENERGY FRANCHISE FEES | 235,389 | 260,357 | 273,662 | 262,000 | 195,816 | 280,759 | 280,759 |
| 4205 | AT&T TELECOM FRANCHISE FEES | 40,572 | 43,999 | 57,800 | 41,705 | 41,349 | 52,646 | 52,846 |
| 4210 | TIME WARNER CABLE & TEL FEES | 139,936 | 93,743 | 99,901 | 95,000 | 73,552 | 99,155 | 99,155 |
| 4215 | OTHER TELECOM FEES | 1,314 | 1,065 | 19,549 | 18,831 | 28,456 | 28,745 | 22,289 |
| 4230 | FRANCHISE FEES -WATER | - | 1,420 | 2,938 | 1,563 | 13,575 | 13,575 | 13,109 |
| | **TOTAL TAXES** | $ 3,668,243 | $ 3,774,903 | $ 3,779,398 | $ 4,066,230 | $ 3,451,377 | $ 4,196,325 | $ 4,044,260 |
| | **OTHER INCOME** | | | | | | | |
| 4301 | INTEREST | $ 17,728 | $ 7,688 | $ 3,015 | $ 3,300 | $ 1,798 | $ 2,980 | $ 3,300 |
| 4310 | COURT FINES | 339,807 | 327,526 | 309,354 | 300,000 | 301,275 | 358,992 | 427,000 |
| 4352 | WINDFEST | - | - | - | - | - | - | - |
| 4354 | FOREST OF ANGELS MEMORIAL | - | 143 | 100 | - | (100) | (100) | - |
| 4355 | LITTLE LEAGUE FEES | - | - | - | - | - | - | - |
| 4357 | CRAPE MYRTLE DONATIONS | 380 | 120 | - | - | - | - | - |
| 4401 | SWIMMING POOL FEES | 28,973 | 28,399 | 29,409 | 26,200 | 21,698 | 28,399 | 28,399 |
| 4408 | CONTRACTOR ANNUAL REGISTRATION | 2,497 | 2,611 | 4,612 | 3,850 | 2,500 | 2,611 | 3,850 |
| 4409 | BUILDING PERMIT FEES | 162,418 | 187,643 | 158,539 | 74,000 | 102,605 | 122,857 | 122,857 |
| 4410 | FOOD PERMIT FEES | 19,316 | 5,361 | 13,537 | 15,000 | 18,513 | 18,513 | 18,063 |
| 4420 | LIQUOR LICENSE FEES | 3,570 | 855 | 1,154 | 1,200 | 1,060 | 1,200 | 1,200 |
| 4425 | VEHICLE STORAGE FEES | 18,006 | 19,342 | 20,472 | 21,248 | 21,184 | 21,184 | 21,184 |
| 4430 | CIVIC CENTER FEES | 24,300 | 20,313 | 25,815 | 22,950 | 18,625 | 18,500 | 25,815 |
| 4435 | DOG TAG & IMPOUNDMENT FEES | 1,825 | 889 | 910 | 1,000 | 510 | 889 | 1,200 |
| 4440 | MISCELLANEOUS FEES | 5,701 | 5,628 | 8,196 | 7,700 | 7,327 | 7,500 | 7,500 |
| 4441 | ALARM & PERMIT FEES | 19,635 | 34,200 | 21,815 | 10,000 | 4,600 | 8,500 | 8,500 |
| 4442 | PLATTING/ZONING/VAR FEES | 500 | 2,000 | 5,500 | 8,000 | 500 | 500 | 6,000 |
| 4444 | FOOD HANDLER TRAINING FEES | 4,775 | 2,959 | 5,063 | 5,000 | 4,255 | 4,371 | 5,000 |
| 4450 | POST OFFICE SUBSIDY | 25,000 | 25,000 | 25,000 | 25,000 | 20,833 | 25,000 | 25,000 |
| 4451 | EDC REIMBURSEMENT | 196,558 | 206,411 | - | - | - | - | - |
| 4455 | WCCPD REIMBURSEMENT | 109,681 | 201,182 | - | - | - | - | - |
| 4460 | MISCELLANEOUS INCOME | 52,058 | 32,114 | 172,785 | 48,452 | 426,519 | 426,519 | 150,000 |
| 4470 | LEASE OF LAND | - | - | 50,000 | 50,000 | 50,000 | 50,000 | - |
| 4475 | INCOME - BAD DEBT | - | - | - | - | - | - | |
| 4501 | GARBAGE FUND ADMIN TRANSFER | 55,000 | 95,000 | 87,083 | 95,000 | 71,250 | 95,000 | 95,000 |
| 4502 | FIRE TRUCK REIMBURSEMENT | - | - | - | - | - | - | - |
| 4503 | LASERFICHE RECORD SYS TRANSFER | 29,360 | - | - | - | - | - | - |
| 4504 | COURT SECURITY FUND TRANSFER | 28,000 | 10,000 | - | 10,000 | - | 10,000 | 10,000 |
| 4505 | COURT TECHNOLOGY FUND TRANSFER | - | - | - | 22,500 | - | 22,500 | - |
| 4507 | GRANT PROCEEDS CJD | - | - | - | - | - | - | - |
| 4508 | GRANT PROCEEDS - AACOG | - | - | - | 22,000 | 1,272 | 22,000 | - |
| 4509 | GRANT PROCEEDS-TP&W | 16,794 | 10,913 | - | - | - | - | - |
| 4510 | GRANT PROCEEDS-TCFP | - | - | - | - | - | - | - |
| 4511 | GRANT PROCEEDS-DOJ | - | 1,270 | 14,211 | - | - | 20,000 | 22,000 |
| 4900 | PROCEEDS FROM CAPITAL LEASE | 21,692 | 37,926 | 46,500 | - | - | - | - |
| | **TOTAL FEES & CHARGES** | $ 1,179,572 | $ 1,265,493 | $ 1,000,869 | $ 770,400 | $ 1,074,224 | $ 1,265,916 | $ 979,668 |
| | **TOTAL GENERAL FUND REVENUES** | $ 4,847,815 | $ 5,039,496 | $ 4,780,267 | $ 4,836,630 | $ 4,525,601 | $ 6,462,240 | $ 5,023,928 |

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

4/13/12 as of 3/31/2012
01 -GENERAL FUND
01-ADMINISTRATION
DEPARTMENT EXPENSES
8/2/2012 9:31

| | 2008-1009 ACTUAL | 1009-2010 ACTUAL | 1010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-1012 Y-T-D ACTUAL 6/21/2011 | ----------) PROJECTED YEAR END (9) | PERCENTAGE OF BUDGET | 1012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | |
| 501-010 ADMIN. SALARIES | 84,365 | 86,515 | 98,579 | 103,161 | 63,166 | 99,009 | 95.88% | 92,958 |
| 501-011 ADMIN.LONGEVITY | 1,284 | 1,197 | - | - | - | | 0.00% | - |
| 501-014 STIPEND | - | - | - | 1,500 | 1,347 | 1,347 | 0.00% | 3,876 |
| 501-015 ADMIN INCENTIVE PAY-BILINGUAL | - | - | - | - | - | | 0.00% | - |
| 501-018 ADMIN.EDUCATION PAY | 601 | 343 | - | - | - | | 0.00% | 600 |
| 501-010 ADMIN. OVERTIME | 191 | 168 | 593 | 600 | 401 | 550 | 91.67% | 600 |
| 501-030 SOCIAL SECURITY | 6,555 | 7,584 | 7,011 | 8,061 | 5,124 | 7,911 | 98.18% | 8,061 |
| 501-040 HEALTH INSURANCE | 9,512 | 11,232 | 19,169 | 16,047 | 13,040 | 16,047 | 100.00% | 16,047 |
| 501-045 INSURANCE - BCWID | - | - | 3,560 | - | - | - | 0.00% | - |
| 501-050 RETIREMENT | 5,889 | 7,631 | 8,151 | 8,766 | 4,918 | 5,177 | 60.10% | 8,638 |
| 501-060 WORKERS' COMPENSATION | 219 | 485 | 488 | 471 | 454 | 454 | 96.19% | 471 |
| 501-070 UNEMPLOYMENT COMPENSATION | 104 | 567 | 293 | 540 | 540 | 540 | 100.00% | 540 |
| 501-095 TERMINATION PAY-OUT | - | 3,614 | - | - | - | | 0.00% | - |
| TOTAL SALARIES & BENEFITS | 108,730 | 119,436 | 137,945 | 139,147 | 89,091 | 131,147 | 94.18% | 131,792 |
| OTHER EXPENSES | | | | | | | | |
| 501-130 BONDS & TRAINING | 4,885 | 1,988 | 824 | 2,900 | 1,467 | 2,540 | 87.59% | 1,700 |
| 501-150 CONTRACT SERVICES - INSPECTIONS | - | - | - | - | - | - | 0.00% | 32,000 |
| 501-410 OFFICE SUPPLIES | 7,937 | 5,046 | 1,646 | 3,000 | 1,834 | 1,500 | 83.33% | 3,000 |
| 440 ELECTION SUPPLIES/EXPENSES | - | - | - | - | - | - | 0.00% | 10,000 |
| 501-600 OFFICE EQUIPMENT & MAINT | 861 | - | 16 | 1,000 | 78 | 1,000 | 100.00% | 800 |
| 501-650 VEHICLE EXPENSE | 1,601 | 113 | 98 | 750 | 20 | 300 | 40.00% | 750 |
| 501-700 CONTINGENCIES | 1,751 | 798 | 116 | 1,600 | 3,159 | 3,160 | 111.54% | 3,160 |
| TOTAL OTHER EXPENSES | 17,037 | 7,945 | 3,710 | 10,250 | 6,558 | 9,500 | 92.68% | 61,410 |
| CAPITAL EXPENSES | | | | | | | | |
| 501-800 CAPITAL EXPENDITURES | - | - | - | - | - | | - | |
| TOTAL CAPITAL EXPENSES | - | - | - | - | - | - | 0.00% | - |
| TOTA1 01-AOMINISTRATION | 125,767 | 117,381 | 141,655 | 149,497 | 95,649 | 140,647 | 94.08% | 194,102 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2009-10-- | --2010-11-- | --2011-12-- | 1011-13 |
|---|---|---|---|---|
| CITY SECRETARY | 1.00 | 1.00 | 1.00 | 1.00 |
| ADMIN SECRETARY II | 1.00 | 1.00 | 1.00 | 1.00 |
| ADMIN RECORDS CLERK (1/2 Administration, 1/2 Post Office) | 1.00 | 1.00 | 1.00 | 0.50 |
| BUILDING INSPECTOR (Contract Position) | - | - | - | 0.50 |
| ADMIN ASSISTANT | - | - | - | - |
| SUBTOTAL FTEs | 3.00 | 3.00 | 3.00 | 3.00 |

# PAYROLL EXPENSES
# ADMINISTRATION

8/2/12 9:08 AM

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Education Pay | Annual Amount | % of Increase (0.00%) | FY 2012/13 | FICA (7.65%) | Retirement | Insurance | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Admin Secretary II | 11/5/07 | 4 Years | 27,643.20 | - | - | 27,643.20 | - | 27,643.20 | 2,114.70 | 2,286.09 | 5,349.00 | 37,393.00 | 17.98 |
| City Secretary | 2/1/00 | 12 Years | 48,321.00 | - | - | 48,321.00 | - | 48,321.00 | 3,696.56 | 3,996.15 | 5,349.00 | 61,362.70 | 29.50 |
| Admin Records Clerk | 10/1/11 | | 27,289.60 | - | 600.00 | 27,889.60 | - | 27,889.60 | 2,133.55 | 2,306.47 | 5,349.00 | 37,678.62 | 18.11 |
| | | | 103,253.80 | - | 600.00 | 103,853.80 | - | 103,853.80 | 7,945 | 8,589 | 16,047 | 138,434 | 66 |

| | |
|---|---|
| Overtime | 600.00 |
| FICA (7.65%) | 8,061.00 |
| Stipend | 3,876.00 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 8,638.33 |
| Workers Comp. | 472.00 |
| Unemployment<br>1st $9,000 wages only x # employees | 540.00 |
| Total Employee Health Costs | 16,045.56 |
| Total Salaries & Benefits | 142,086.69 |
| Department Number of Employees | 3.00 |

| Retirement | |
|---|---|
| Oct - Dec | 2,284.93 |
| Jan - Sept | 6,353.40 |
| | 8,638.33 |

| Worker's Comp Calculations | | |
|---|---|---|
| 104,453.80 | x .44% | 459.60 |
| | | x 1.06 |
| | | x .85 |
| | | 414.10 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 36,000.00 | x 1.50% | 540.00 |

| Employee Health | 5,000 Deductible & Colonial |
|---|---|
| Health | 333.15 |
| Colonial Brid | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 21.00 |
| Total | 445.71 |
| | 16,045.56 |

**Admin Records Clerk, $10,296 salary charged to Postal Office

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
02-POLICE DEPARTMENT
DEPARTMENT EXPENSES
8/2/2012 10:11

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 -- Y-T-D ACTUAL 5/31/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | |
| 502-010 POLICE SALARIES | 753,402 | 693,366 | 713,132 | 717,297 | 424,374 | 724,864 | 101.05% | 879,381 |
| 502-011 ~~POLICE LONGEVITY~~ Hazardous Duty | 13,178 | 10,490 | - | - | - | - | 0.00% | 19,600 |
| 502-012 CIVILIAN SALARIES | 225,702 | 197,583 | 184,854 | 197,712 | 106,952 | 168,022 | 84.98% | 163,820 |
| 502-013 CIVILIAN LONGEVITY | 4,131 | 3,553 | - | - | - | - | 0.00% | - |
| 502-014 POLICE SPECIAL ASSIGNMENT SAL | 1,457 | 1,203 | 1,425 | 1,800 | 909 | 1,149 | 63.83% | - |
| 502-015 POL INCENTIVE PAY-BILING | 4,297 | 3,701 | 3,932 | 2,400 | 2,123 | 3,739 | 155.78% | 12,300 |
| 502-016 CIV.INCENTIVE PAY-BILING | 1,487 | 800 | 841 | - | 2,211 | 3,505 | 0.00% | 2,401 |
| 502-017 POLICE SALARIES-CERTIFICATION | 13,308 | 11,828 | 10,926 | 13,200 | 3,058 | 5,251 | 39.78% | - |
| 502-018 POLICE EDUCATION PAY | 3,095 | 2,367 | 2,743 | 4,200 | 1,027 | 1,719 | 40.94% | - |
| 502-019 POLICE TUITION REIMBURSEMENT | 4,000 | 0 | - | - | - | - | 0.00% | - |
| 502-020 POLICE OVERTIME | 1,362 | 2,205 | 5,270 | 15,336 | 14,007 | 27,897 | 181.91% | 27,000 |
| 502-021 7K HOURS | 11,971 | 12,002 | 14,361 | 13,000 | 14,130 | 29,764 | 228.95% | 26,000 |
| 502-022 CIVILIAN OVERTIME | 5,146 | 5,030 | 5,626 | 6,500 | 5,385 | 10,043 | 154.51% | 5,300 |
| 502-023 POL INCENTIVE PAY- SDP | 4,297 | 3,701 | - | 1,200 | - | - | 0.00% | - |
| 502-024 CIV.INCENTIVE PAY- SDP | 1,487 | 800 | - | - | | - | 0.00% | - |
| 502-025 STIPENDS (CIVILIAN & POLICE) | 0 | 0 | - | 11,000 | 10,092 | 10,092 | 0.00% | 32,295 |
| 502-030 SOCIAL SECURITY | 60,822 | 57,045 | 67,883 | 57,521 | 37,453 | 58,636 | 101.94% | 72,255 |
| 502-030C SOCIAL SECURITY CIVILIAN | 16,161 | 15,675 | - | 15,921 | 8,863 | 13,890 | 87.24% | 13,580 |
| 502-040 HEALTH INSURANCE | 102,647 | 93,268 | 82,280 | 109,115 | 55,832 | 91,336.80 | 83.71% | 121,946 |
| 502-050 RETIREMENT | 56,905 | 61,898 | 79,516 | 62,785 | 37,153 | 74,641 | 118.88% | 75,975 |
| 502-050C RETIREMENT CIVILIAN | 14,498 | 15,982 | - | 17,312 | 8,795 | 14,980 | 86.53% | 14,185 |
| 502-060 WORKERS' COMPENSATION | 21,156 | 33,950 | 35,124 | 44,258 | 28,127 | 28,127 | 63.55% | 30,227 |
| 502-070 UNEMPLOYMENT COMPENSATION | 1,278 | 4,242 | 1,565 | 2,970 | - | 2,970 | 100.00% | 4,275 |
| 502-095 TERMINATION PAY-OUT | 4,759 | - | 26,359 | - | - | - | 0.00% | - |
| 502-096 EXEMPT VACATION PAY-OUT | - | - | - | - | 9,031 | 9,931 | 0.00% | - |
| TOTAL SALARIES & BENEFITS | 1,320,764 | 1,226,189 | 1,235,836 | 1,293,527 | 769,524 | 1,280,557 | 99.00% | 1,500,540 |
| OTHER EXPENSES | | | | | | | | |
| 502-130 BONDS & TRAINING | 8,160 | 3,233 | 4,877 | 4,000 | 1,809 | 4,000 | 100.00% | 4,000 |
| 502-140 EMPLOYMENT SCREENING | 5,052 | - | - | - | - | - | 0.00% | - |
| 400 CITIZEN'S PATROL | 0 | - | - | - | - | - | 0.00% | 2,500 |
| 502-420 OFFICE SUPPLIES | 3,186 | 2,203 | 4,069 | 4,500 | 2,197 | 4,200 | 93.33% | 4,500 |
| 502-430 MISCELLANEOUS SUPPLIES | 5,001 | 3,534 | 4,818 | 6,000 | 1,585 | 6,000 | 100.00% | 6,000 |
| 502-450 LAB FEES/CRIME SCENE SUPP | 6,533 | 7,321 | 3,458 | 8,500 | 3,284 | 8,500 | 100.00% | 8,500 |
| 502-480 UNIFORM ALLOWANCE | 4,151 | 5,556 | 5,836 | 7,000 | 7,266 | 7,000 | 100.00% | 12,960 |
| 502-520 BICYCLE PARTS & MAINTENANCE | 306 | 125 | 322 | 1,000 | 0 | 1,000 | 100.00% | 1,000 |
| 502-540 VEHICLE FUEL | 0 | 0 | 0 | 55,050 | 27,549 | 56,000 | 101.73% | 64,588 |
| 502-550 PRISONER EXPENSE | 784 | 728 | 778 | 3,000 | | 2,800 | 93.33% | 3,000 |
| 502-700 CONTINGENCIES | 1,202 | 243 | 0 | 1,000 | | 900 | 90.00% | 1,200 |
| 502- DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | - | 0.00% | 500 |
| TOTAL OTHER EXPENSES | 34,374 | 22,944 | 24,158 | 90,050 | 43,690 | 90,400 | 100.39% | 108,748 |
| CAPITAL EXPENSES | | | | | | | | |
| 502-800 CAPITAL EXPENDITURES | 24,232 | 3,251 | 0 | 63,750 | 39,746 | 114,780 | 180.05% | - |
| | | | | | | | 0.00% | |
| TOTAL CAPITAL EXPENSES | 24,232 | 3,251 | 0 | 63,750 | 39,746 | 114,780 | 180.05% | 0 |
| TOTAL 02-POLICE DEPARTMENT | 1,379,369 | 1,252,383 | 1,259,994 | 1,447,327 | 852,959 | 1,485,737 | 102.65% | 1,609,288 |

COVERTED RECORDS CLERK VACANCY TO POLICE OFFICER AND CONVERTED POLICE OFFICER TO CODE ENFORCEMENT (ABLE TO PERFORM CODE ENFORCEMENT DUTIES MORE EFFICIENTLY AND RESPOND TO PD EMERGENCIES)

# PAYROLL EXPENSES
## POLICE - CIVILIAN

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Special Assign. Pay | CERT Pay | CPI Pay | Mast. Cert | Instr. Pay | Education Pay | Annual Amount | % of Increase (0.00%) | FY 2011/12 | FICA (7.65%) | Retirement | Insurance | Total Salary | Hourly Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Communications Manager | 10/1/09 | | 36,836.80 | - | - | 600.00 | - | - | - | - | 37,436.80 | - | 37,436.80 | 2,863.92 | 3,096.02 | 5,178.00 | 48,574.74 | 23.35 |
| Records Manager | 7/13/82 | | 36,732.80 | - | - | - | - | - | - | 900.12 | 37,632.92 | - | 37,632.92 | 2,878.92 | 3,112.24 | 5,178.00 | 48,802.08 | 23.46 |
| Assist Comm/Records Admin | 2/7/05 | | 34,257.60 | - | - | 600.08 | - | - | - | 300.00 | 35,157.68 | - | 35,157.68 | 2,689.56 | 2,907.54 | 5,178.00 | 45,932.78 | 22.08 |
| Police Dispatcher | 1/10/12 | | 27,996.80 | | | | | | | | 27,996.80 | - | 27,996.80 | 2,141.76 | 2,315.34 | 5,178.00 | 37,631.89 | 18.09 |
| Police Dispatcher | 1/30/12 | | 27,996.80 | | | | | | | | 27,996.80 | - | 27,996.80 | 2,141.76 | 2,315.34 | 5,178.00 | 37,631.88 | 18.09 |
| | | | | - | | - | | | | - | - | - | - | - | - | - | - | - |
| | | | 163,820.80 | - | | 1,200.08 | | | | 1,200.12 | 168,221.00 | - | 166,221.00 | 12,715.91 | 13,746.48 | 25,690.00 | 218,573.38 | |

| | |
|---|---|
| Overtime | 5,300.00 |
| FICA (7.65%) | 13,615.47 |
| STIPEND | 6,459.00 |
| Retirement (8.75% in 2012, 0.0811% in 2013) | 14,184.79 |
| Workers Comp. | 658.97 |
| Unemployment<br>1st $9,000 wages only x # employees | 675.00 |
| Total Employee Health Costs | 25,888.80 |
| Total Salaries & Benefits | 226,544.02 |

| | |
|---|---|
| Full Time | 5 |
| Part-Time | 0 |
| Department Number of Employees | 5.00 |

**Retirement**

| | |
|---|---|
| Oct - Dec | 3,752.02 |
| Jan - Sept | 10,432.78 |
| | 14,184.79 |

**Worker's Comp Calculations**

| | | |
|---|---|---|
| 166,221.00 | x .44% | 731.37 |
| | | x 1.06 |
| | | x .85 |
| | | 658.97 |

**Unemployment Calculation**

| | | |
|---|---|---|
| 9,000.00 | | |
| 45,000.00 | x 1.50% | 675.00 |

**Employee Health 5,000 Deductible & Colonial**

| | |
|---|---|
| Health | 333.15 |
| Colonial Brid | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 6.77 |
| Total | 431.48 |
| | 25,888.80 |

8/2/12 10:05 AM

# PAYROLL EXPENSES
## POLICE

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Special Assign.Pay | CERT Pay | CPI Pay | Mast. Cert | Instr. Pay | Education Pay | Annual Amount | % of Increase | FY 2011/12 | FICA | Retirement | Insurance | Total Salary | Hourly Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | 0.00% | | 7.65% | | | | |
| Chief of Police | 2/10/12 | | 67,277.08 | | | | | 900.00 | 600.00 | 600.00 | 69,377.08 | - | 69,377.08 | 5,307.35 | 5,737.48 | 5,337.00 | 85,758.91 | 41.23 |
| Asst Chief / Captain | 1/17/06 | | 59,999.94 | | | | | 900.00 | | 300.00 | 61,199.94 | - | 61,199.94 | 4,681.80 | 5,061.24 | 5,338.00 | 76,280.97 | 36.67 |
| Patrol Commander-Lieut. | 6/18/82 | | 57,420.22 | | | | 600.00 | 900.00 | 600.00 | | 59,520.22 | - | 59,520.22 | 4,553.30 | 4,922.32 | 5,339.00 | 74,334.84 | 35.74 |
| CID Commander - Detective Sgt. | 7/13/96 | | 53,606.00 | | | 600.00 | | | 600.00 | | 54,806.00 | - | 54,806.00 | 4,192.66 | 4,532.46 | 5,340.00 | 68,871.12 | 33.11 |
| Patrol Segeant | 5/13/02 | | 49,816.00 | | | | | 900.00 | | 900.00 | 51,616.00 | - | 51,616.00 | 3,946.62 | 4,268.64 | 5,341.00 | 65,174.27 | 31.33 |
| Patrol Corporal | 12/26/06 | | 43,804.80 | | | 300.00 | | | | | 44,104.80 | - | 44,104.80 | 3,374.02 | 3,647.47 | 5,342.00 | 56,468.26 | 27.15 |
| CID - Detective Corporal | 2/10/94 | | 42,411.20 | | | | | | | | 42,411.20 | - | 42,411.20 | 3,244.46 | 3,507.41 | 5,343.00 | 54,506.08 | 26.20 |
| Corporal | 12/17/07 | | 42,806.40 | 600.00 | 600.00 | 300.00 | | | | | 44,306.40 | - | 44,306.40 | 3,389.44 | 3,664.14 | 5,344.00 | 56,703.98 | 27.26 |
| Corporal | 8/20/07 | | 43,804.80 | | | 300.00 | | | 600.00 | | 44,704.80 | - | 44,704.80 | 3,419.92 | 3,697.09 | 5,345.00 | 57,166.80 | 27.46 |
| Patrol Officer | 3/30/09 | | 38,417.60 | 600.00 | | | | | | | 39,017.60 | - | 39,017.60 | 2,984.85 | 3,226.76 | 5,346.00 | 50,575.20 | 24.32 |
| Patrol Officer | 6/25/12 | | 38,001.60 | | | 600.00 | | | | | 38,601.60 | - | 38,601.60 | 2,953.02 | 3,192.35 | 5,347.00 | 50,093.97 | 24.08 |
| Patrol Officer | 10/10/11 | | 38,001.60 | | | | | | | | 38,001.60 | - | 38,001.60 | 2,907.12 | 3,142.73 | 5,348.00 | 49,399.45 | 23.75 |
| Patrol Officer | 10/31/11 | | 38,001.60 | | | | | | | | 38,001.60 | - | 38,001.60 | 2,907.12 | 3,142.73 | 5,349.00 | 49,400.45 | 23.75 |
| Patrol Officer | 11/28/11 | | 38,001.60 | | | | | | | | 38,001.60 | - | 38,001.60 | 2,907.12 | 3,142.73 | 5,350.00 | 49,401.45 | 23.75 |
| Patrol Officer | 11/28/11 | | 38,001.60 | | | | | | | | 38,001.60 | - | 38,001.60 | 2,907.12 | 3,142.73 | 5,351.00 | 49,402.45 | 23.75 |
| Patrol Officer | 1/30/12 | | 38,001.60 | | | | | | | | 38,001.60 | - | 38,001.60 | 2,907.12 | 3,142.73 | 5,352.00 | 49,403.45 | 23.75 |
| Records / Police Officer | 3/5/12 | | 38,001.60 | | | | | | | | 38,001.60 | - | 38,001.60 | 2,907.12 | 3,142.73 | 5,353.00 | 49,404.45 | 23.75 |
| Patrol Officer (Time to be split with Warrants) | | | 38,001.60 | | | | | | | | 38,001.60 | - | 38,001.60 | 2,907.12 | 3,142.73 | 5,354.00 | 49,405.45 | 23.75 |
| Patrol Officer | | | 38,001.60 | | | | | | | | 38,001.60 | - | 38,001.60 | 2,907.12 | 3,142.73 | 5,354.00 | 49,405.45 | 23.75 |
| Patrol Officer | | | 38,001.60 | | | | | | | | 38,001.60 | - | 38,001.60 | 2,907.12 | 3,142.73 | 5,355.00 | 49,406.45 | 23.75 |
| | | | 679,380.04 | 1,200.00 | 600.00 | 2,100.00 | 600.00 | 3,600.00 | 2,400.00 | 1,800.00 | 691,680.04 | - | 691,680.04 | 68,213.52 | 73,741.94 | 108,928.00 | 1,140,563.50 | 548.35 |

| | |
|---|---|
| Hazardous Duty | 19,600.00 |
| Overtime | 27,000.00 |
| FICA (7.65%) | 72,255.48 |
| Stipend | 25,836.00 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 75,974.84 |
| Workers Comp. | 29,568.00 |
| Unemployment<br>1st $9,000 wages only x # employees | |
| Total Employee Health Costs | 96,057.36 |
| Total Salaries & Benefits | |

| Retirement | |
|---|---|
| Oct - Dec | 20,096.13 |
| Jan - Sept | 55,878.71 |
| | 75,974.84 |

| Worker's Comp Calculations | | |
|---|---|---|
| 691,680.04 | x .44% | 3,923.39 |
| | | x 1.06 |
| | | x .85 |
| | | 3,534.98 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 180,000.00 | x 1.50% | 2,700.00 |

| Employee Health | 5,000 Deductible & Colonial |
|---|---|
| Health | 333.15 |
| Colonial Brid | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 20.00 |
| Total | 444.71 |
| | 96,057.36 |

| | |
|---|---|
| Full Time | 20 |
| Part-Time | 0 |
| Department Number of Employees | 20.00 |

8/2/12 10:06 AM

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
03-FIRE DEPARTMENT
DEPARTMENT EXPENSES
8/2/2012 10:21

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 41,060 2011-2012 Y-T-D ACTUAL | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **SALARIES & BENEFITS** | | | | | | | | |
| 503-010 FIRE DEPT. SALARIES | 109,591 | 120,691 | 61,813 | 59,966 | 37,879 | 62,323 | 104% | 59,967 |
| 503-011 FIRE DEPT. LONGEVITY | 1,046 | 963 | - | - | - | - | 0% | - |
| 503-012 STIPEND | - | - | - | 1,310 | 1,310 | 1,310 | 100% | 3,230 |
| 503-015 FIRE INCENTIVE PAY-BIUNGUAL | 274 | - | - | - | - | | 0% | - |
| 503-020 FIRE OVERTIME | 672 | 754 | 592 | 500 | 340 | 900 | 180% | 900 |
| 503-030 SOCIAL SECURITY | 8,499 | 10,137 | 4,584 | 4,684 | 3,127 | 4,837 | 103% | 4,587 |
| 503-040 HEALTH INSURANCE | 8,180 | 8,813 | 11,355 | 32,669 | 20,110 | 27,000 | 83% | 27,169 |
| 503-050 RETIREMENT | 6,188 | 7,749 | 2,379 | 2,558 | 1,522 | 2,558 | 100% | 2,539 |
| 503-060 WORKERS' COMPENSATION | 3,061 | 6,596 | 3,220 | 3,222 | 1,937 | 1,937 | 60% | 1,937 |
| 503-070 UNEMPLOYMENT COMPENSATION | 230 | 780 | 195 | 405 | 405 | 405 | 100% | 405 |
| 503-080 VOLUNTEER PENSION FUND | 22,000 | 18,804 | 6,464 | 22,000 | 9,632 | 22,000 | 100% | 22,000 |
| 503-095 TERMINATION PAY-OUT | - | 2,079 | 567 | - | - | | | |
| **TOTAL SALARIES & BENEFITS** | 159,742 | 177,367 | 91,168 | 127,314 | 76,263 | 123,270 | 97% | 122,733 |
| **OTHER EXPENSES** | | | | | | | | |
| 503-130 TRAINING (FIRE) | 3,048 | 2,996 | 1,658 | 4,000 | 3,788 | 4,000 | 100% | 5,000 |
| 503-140 EMPLOYMENT SCREENING | 1,873 | - | - | - | - | - | 0% | - |
| 503-150 HAZMAT PROGRAM | - | 800 | 1,000 | 1,000 | 1,000 | 1,000 | 100% | 1,000 |
| 503-420 OFFICE SUPPLIES | 1,633 | 1,435 | 951 | 1,600 | 998 | 1,450 | 91% | 1,600 |
| 503-430 SUPPLIES & EQUIPMENT | 5,220 | 4,957 | 3,707 | 5,500 | 2,404 | 5,500 | 100% | 5,500 |
| 503-450 MEDICAL SUPPLIES | 2,912 | 2,907 | 498 | 1,500 | 1,412 | 1,500 | 100% | 1,500 |
| 503-460 MEDICAL TRAINING | 1,657 | 716 | 143 | 2,700 | 930 | 1,700 | 63% | 2,700 |
| ~~215 MOBILE PHONES CONTRACT~~ | - | - | - | - | - | - | 0% | - |
| ~~220 MOBILE PHONES MAINTENANCE~~ | - | - | - | 280 | - | - | 0% | - |
| 221 MOBILE DATA TERMINAL SERVICE | - | - | 2,553 | 5,500 | 2,281 | 5,500 | 100% | 5,500 |
| 223 PAGER CONTRACT | - | - | - | 840 | 841 | 841 | 100% | - |
| ~~225 PAGER MAINTENANCE~~ | - | - | - | 116 | | - | 0% | - |
| 226 PAGER MAINTENANCE-FIRE | - | - | - | 1,000 | 478 | 1,000 | 100% | 2,000 |
| 227 RADIO ~~CONTRACT~~ MAINT | - | - | - | - | | - | 0% | 7,500 |
| ~~229 RADIO MAINTENANCE~~ | | | | ~~1,372~~ | ~~175~~ | ~~175~~ | 13% | |
| 503 VEHICLE PARTS-FIRE | - | - | - | 4,500 | 76 | 4,500 | 100% | 4,500 |
| 540 VEHICLE FUEL | - | - | - | 22,218 | 13,192 | 22,218 | 100% | 22,218 |
| 603 VEHICLE OUTSIDE MAINT-FIRE | - | - | - | 6,000 | 3,877 | 6,000 | 100% | 6,000 |
| 703 LEASE PURCHASE-FIRE DEPT | - | - | - | 6,940 | 6,940 | 6,940 | 100% | - |
| 396 EOC EQUIPMENT & SUPPLIES | - | - | - | 1,000 | 624 | 700 | 70% | 1,000 |
| 503-480 UNIFORM ALLOWANCE | 1,549 | 1,225 | 1,444 | 1,600 | 1,363 | 1,600 | 100% | 1,800 |
| 503-610 DORM - TELEPHONE | 1,100 | 1,600 | - | - | - | - | 0% | - |
| 503-620 DORM - UTILITIES & CABLE | 5,550 | 11,992 | 12,523 | 13,050 | 7,207 | 13,050 | 100% | 14,000 |
| 503-630 DORM - REPAIRS & MAINT | 2,019 | 2,416 | 7,080 | 7,000 | 3,878 | 7,000 | 100% | 7,000 |
| 503-700 CONTINGENCIES | 596 | 1,120 | 370 | 940 | 671 | 940 | 100% | 1,000 |
| 503-710 TRAVEL | 1,243 | 2,031 | 1,910 | - | - | - | 0% | - |
| 503-730 ANNUAL PUMP TESTS | 585 | 3,018 | 163 | 3,900 | - | 3,900 | 100% | 3,900 |
| 503-740 MAINTENANCE CONTRACTS | 5,062 | 3,570 | 7,943 | 6,000 | 3,832 | 6,000 | 100% | 20,500 |
| 503-750 SCBA TESTS | - | - | - | | | | | |
| 503-760 LADDER TESTS | - | - | - | | | | | |
| **TOTAL OTHER EXPENSES** | 34,047 | 40,782 | 41,943 | 98,556 | 55,966 | 95,514 | 97% | 104,218 |
| **CAPITAL EXPENSES** | | | | | | | | |
| 503-800 CAPITAL EXPENDITURES | 202,791 | 20,821 | 17,937 | - | 19,349 | 29,349 | 0% | 27,000 |
| **TOTAL CAPITAL EXPENSES** | 202,791 | 20,821 | 17,937 | - | - | 29,349 | 0% | 27,000 |
| **TOTAL 03-FIRE DEPARTMENT** | 396,580 | 238,969 | 151,048 | 225,870 | 132,229 | 248,133 | 110% | 253,951 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | -2010-11- | -2011-12- | -2012-13- |
|---|---|---|---|
| FIRE CHIEF | 1 | 1 | 1 |
| FIRE MARSHALL | 1 | - | - |
| ADMIN ASST | 1 | 1 | 1 |
| STATION MAINTENANCE TECH (PART-TIME) | 0.50 | 0.50 | 0.50 |
| **SUBTOTAL FTEs** | 3.50 | 2.50 | 2.50 |

***Personnel - Budgetment Amendment will be addressed on the Fire Chief in January 2013.

# PAYROLL EXPENSES
# FIRE DEPARTMENT

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Education Pay | Annual Amount | 0.00% % of Increase | FY 2012/13 | 7.65% FICA | Retirement | Insurance | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fire Chief | 1/1/08 | 4 Years | 15,080.00 | - | - | 15,080.00 | - | 15,080.00 | 1,153.92 | - | - | 16,233.62 | 7.80 |
| Admin Assistant | 4/20/09 | 3 Years | 29,806.40 | - | - | 29,806.40 | - | 29,806.40 | 2,280.19 | 2,464.99 | 4,501 | 39,052.58 | 18.78 |
| Station Maintenance Tech Part-Time | 8/3/09 | 3 Years | 15,080.00 | - | - | 15,080.00 | - | 15,080.00 | 1,153.62 | - | - | 16,233.62 | 15.51 |
| | | | 59,966.40 | - | - | 59,956.40 | - | 59,966.40 | 4,587.43 | 2,464.99 | 4,501.00 | 71,519.82 | |

| | |
|---|---|
| Overtime | 900.00 |
| FICA (7.65%) | 4,587.00 |
| Stipend | 3,229.50 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 2,539.42 |
| Volunteer Pension Fund | 22,000.00 |
| Workers Comp. | 1,937.00 |
| Unemployment | 405.00 |
| 1st $9,000 wages only x # employees | |
| Employee Health Costs | 5,168.52 |
| Volunteer Health Costs | 22,000.00 |
| Total Salaries & Benefits | 122,732.84 |

| Retirement | |
|---|---|
| Oct - Dec | 671.70 |
| Jan - Sept | 1,867.72 |
| | 2,539.42 |

| Worker's Comp Calculations |
|---|
| 1,937.00 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 27,000.00 | x 1.50% | 405.00 |

| Employee Health 5,000 Deductible & Colonial | |
|---|---|
| Health | 333.15 |
| Colonial Bri | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 6.00 |
| Total | 430.71 |
| | 5,168.52 |

| | |
|---|---|
| Full Time | 2 |
| Part-Time | 0.50 |
| Department Number of Employees | 2.50 |

8/2/12 10:19 AM

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
04-SPECIAL SERVICES/PUBLIC RELATIONS
DEPARTMENT EXPENSES
8/2/2012 10:24

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL 3/31/2012 | ----------) PROJECTED YEAR END | 2012-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | |
| 504-010 SALARIES - MAYOR & COUNCIL MC | 4,530 | -7,055 | - | - | - | - | - |
| 504-011 SALARIES | 88 | -210 | - | 27,693 | 11,544 | 27,693 | 43,500 |
| 504-012 SALARIES-CITY MANAGER | 107,736 | 0 | - | - | - | - | - |
| 504-014 STIPEND | 0 | 0 | - | - | - | - | 1,292 |
| 504-013 LONGEVITY | 3,113 | 0 | - | - | - | - | - |
| 504-030 SOCIAL SECURITY | 8,970 | 0 | - | 4,208 | 126 | 2,119 | 3,328 |
| 504-040 HEALTH INSURANCE | 4,454 | 0 | - | 10,462 | 4,831 | 6,833 | 5,125 |
| 504-050 RETIREMENT | 8,080 | 0 | - | 4,650 | 108 | 2,423 | 3,597 |
| 504-060 WORKERS COMPENSATION | 273 | 97 | 195 | 137 | - | 137 | 137 |
| 504-070 UNEMPLOYMENT COMP | 82 | 0 | - | 190 | - | 190 | 135 |
| TOTAL SALARIES & BENEFITS | 137,326 | -7,168 | 195 | 47,340 | 16,610 | 39,395 | 57,114 |
| OTHER EXPENSES | | | | | | | |
| 504-110 BANK ACTIVITY CHARGES | 15,242 | 14,460 | 1,870 | - | - | - | - |
| 504-120 DUES & SUBSCRIPTIONS | 3,746 | 5,327 | 4,425 | 3,750 | 2,482 | 3,750 | 4,085 |
| 504-135 EMPLOYEE RECOGNITION PROG | 155 | - | - | - | - | - | - |
| 504-140 EMPLOYEE APPRECIATION FUND | 2,279 | - | - | 200 | 20 | - | - |
| 504-400 CITIZEN'S PATROL | 1,269 | 748 | 1,194 | 1,500 | 1,439 | 1,500 | - |
| 504-420 COPIER PAPER | - | 383 | - | 200 | 38 | 200 | 350 |
| 504-440 ELECTION SUPPLIES/EXPENSES | 3,632 | - | 8,803 | 12,500 | - | - | - |
| 504-460 SPECIAL EVENTS | 9,514 | 3,617 | 777 | 40,575 | 10,930 | 30,575 | 10,000 |
| 504-470 LIGHT UP | 932 | 1,709 | 1,864 | 15,441 | 16,105 | 16,105 | 30,000 |
| 504-475 50th ANNIVERSARY EVENTS | 11,249 | (1,079) | (75) | - | - | - | - |
| 504-480 WINDCREST PROUD | 3,374 | 1,334 | 139 | 3,000 | 4,114 | 4,114 | - |
| 504-485 FIREMAN'S PICNIC | 695 | 5,389 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 504-490 WINDCREST YOUTH ACTIVITIES | - | 2,360 | - | 4,500 | - | 4,500 | 4,500 |
| 504-590 POSTAGE | 16,470 | 16,163 | 18,500 | 20,000 | 16,147 | 20,000 | 28,000 |
| 609 TRANSFER OUT TO FRIENDS TO AN | - | - | - | 2,000 | 514 | 2,000 | 2,000 |
| 504-610 NEWSLETTER | 1,298 | - | - | - | - | - | - |
| 504-630 LEGAL ADVERTISING | 4,416 | 1,798 | 7,206 | 4,000 | 222 | 4,000 | 3,800 |
| 504-635 ADVERTISING | - | - | - | - | - | - | - |
| 504-645 MAYOR - COUNCIL EXPENSES | 2,864 | 614 | 398 | 14,400 | 11,066 | 14,400 | 14,400 |
| 504-650 MILEAGE & ENTERTAIMNENT EXPEI | 10,650 | (414) | - | 200 | 27 | 200 | 1,000 |
| Rumble Creative Business Lunch - $15.49 | | | | | | | |
| * | | | | | | | |
| TOTAL OTHER EXPENSES | 87,785 | 52,409 | 45,101 | 127,266 | 68,105 | 106,344 | 103,135 |
| CAPITAL EXPENSES | | | | | | | |
| 504-800 CAPITAL EXPENDITURES | - | - | - | - | - | | |
| TOTAL CAPITAL EKPENSES | - | - | - | - | - | - | - |
| TOTAL 04-SPECIAL SERVICES/PUBLIC RELATIONS | 225,111 | 45,241 | 45,296 | 174,606 | 84,715 | 145,739 | 160,249 |

** MATCH FRIENDS TO ANIMAL CONTROL DONATIONS $1 FOR $1 UP TO $2,000

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2011-12-- | --2012-13-- |
|---|---|---|
| Public Relations/PR/Marketing/Event Specialist | 1.00 | 1.00 |
| **SUBTOTAL FTEs** | 1.00 | 1.00 |

# PAYROLL EXPENSES
## SPECIAL SERVICES/PUBLIC RELATIONS

| Job Title | Hire Date | Years of Service | Salary | Cell Phone Reimbursement | Education Pay | Annual Amount | 0.00% % of Increase | FY 2012/13 | 7.65% FICA | Retirement | Insurance | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Public Affairs/PR/Marketing/Events Specialist | 2/21/12 | >1 | 43,500.08 | - | - | 43,500.08 | - | 43,500.08 | 3,327.76 | 3,570.27 | 4,567.00 | 54,965.11 | 26.43 |
| | | | 43,500.08 | - | - | 43,500.08 | - | 43,500.08 | 3,328 | 3,570 | 4,567 | 54,965 | 26 |

| | |
|---|---|
| Overtime | - |
| FICA (7.65%) | 3,327.76 |
| STIPEND | 1,291.80 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 3,597.46 |
| Workers Comp. | 137.00 |
| Unemployment<br>1st $9,000 wages only x # employees | 135.00 |
| Total Employee Health Costs | 5,124.72 |
| Total Salaries & Benefits | 57,113.81 |

| Retirement | |
|---|---|
| Oct - Dec | 951.56 |
| Jan - Sept | 2,645.89 |
| | 3,597.48 |

| Worker's Comp Calculations | | |
|---|---|---|
| 43,500.08 | x .44% | |
| | | 137.00 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 9,000.00 | x 1.50% | 135.00 |

| Employee Health 5,000 Deductible & Colonial | |
|---|---|
| Health | 322.69 |
| Colonial Bridge | 62.50 |
| Vision | 5.56 |
| Dental | 25.11 |
| Life | 11.20 |
| Total | 427.06 |
| | 5,124.72 |

Department Number of Employees 1

8/2/12 10:23 AM

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
06-PARKS & RECREATION
DEPARTMENT EXPENSES
8/2/2012 10:37

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-O ACTUAL 6/21/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **SALARIES & BENEFITS** | | | | | | | | |
| 506-010 POOL SALARIES | 39,930 | 51,681 | 53,929 | - | - | | 0.00% | - |
| 506-011 LONGEVITY | - | - | - | - | - | | 0.00% | - |
| 506-020 OVERTIME | 737 | 156 | 100 | - | - | | 0.00% | - |
| 506-030 SOCIAL SECURITY | 3,127 | 3,966 | 4,282 | - | - | | 0.00% | - |
| 506-040 HEALTH INSURANCE | - | - | - | - | - | | 0.00% | - |
| 506-050 RETIREMENT | - | 109 | 51 | - | - | | 0.00% | - |
| 506-060 WORKERS' COMPENSATION | 820 | 1,455 | 1,756 | - | - | | 0.00% | - |
| 506-070 UNEMPLOYMENT COMP-POOL | 209 | 1,044 | 99 | - | - | | 0.00% | - |
| TOTAL SALARIES & BENEFITS | 44,823 | 58,411 | 60,218 | - | - | - | 0.00% | - |
| **OTHER EXPENSES** | | | | | | | | |
| 506-100 UTILITIES | 16,988 | 15,268 | 17,510 | - | 2,268 | | 0.00% | |
| 506-130 TRAINING | 200 | - | - | - | 1,029 | - | 0.00% | 2,000 |
| 506-240 CONTRACT MAINTENANCE OUTS | 4,280 | 2,476 | 2,329 | 3,500 | 818 | 3,500 | 100.00% | 3,500 |
| 506-250 CONTRACT MAINT.-GREEN BEL | 42,350 | 30,845 | 30,845 | 32,000 | 17,196 | 32,000 | 100.00% | 85,000 |
| 506-255 CONTRACT SERVICES - POOL | 4,501 | 500 | 3,575 | - | - | - | 0.00% | - |
| 506-260 GREEN BELT/ PONDS CLEANING | 7,087 | 444 | 2,390 | 5,000 | 1,800 | 5,000 | 100.00% | 2,500 |
| 506-430 SUPPLIES | 12,005 | 20,699 | 18,546 | 4,925 | 7,940 | 5,000 | 101.52% | 12,000 |
| 506-431 EMPLOYEE APPRECIATION LUNCHEON | - | - | - | 75 | 75 | 75 | 100.00% | 75 |
| 506-520 EQUIPMENT REPAIR | 5,512 | 6,795 | 5,889 | 2,500 | 4,055 | 2,500 | 100.00% | 4,000 |
| 506-630 FACILITY MAINTENANCE | 4,042 | 2,884 | 3,478 | 2,000 | 376 | 2,000 | 100.00% | 17,000 |
| 506-631 POND MAINTENANCE | - | - | 9,762 | - | - | | 0.00% | |
| 506-635 TREES / SHRUBS/LANDSCAPING | 7,385 | 4,272 | 10,429 | 17,500 | 17,274 | 7,500 | 42.86% | 25,000 |
| 506-700 CONTINGENCIES | 1,944 | 586 | 951 | 500 | 837 | 500 | 100.00% | 500 |
| TOTAL | | | | | | | | |
| TOTAL OTHER EXPENSES | 106,293 | 84,768 | 105,705 | 98,500 | 53,668 | 58,075 | 58.96% | 151,575 |
| **CAPITAL EXPENSES** | | | | | | | | |
| 506-800 CAPITAL EXPENDITURE | - | - | 16,135 | 2,140 | 5,487 | 5,487 | 256.40% | - |
| 506-810 CAPITAL IMPROVEMENTS | 16,794 | - | 52,746 | 10,000 | 2,536 | 60,000 | 600.00% | 150,000 |
| TOTAL CAPITAL EXPENSES | 16,794 | - | 68,882 | 12,140 | 8,023 | 65,487 | 539.43% | 150,000 |
| TOTAL 06-PARKS & RECREATION | 167,910 | 143,179 | 234,804 | 110,640 | 61,691 | 123,562 | 111.68% | 301,575 |

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

4/13/2011 16:03

01 -GENERAL FUND
07-FLEET MECHANIC
DEPARTMENT EXPENSES
8/2/2012 10:40

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL 6/21/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | |
| 507-010 MECHANIC SALARIES | 26,778 | 23,753 | 28,087 | 30,000 | 20,704 | 33,894 | 112.98% | 38,000 |
| 507-011 MECHANIC LONGEVITY | 92 | 69 | - | - | | - | 0.00% | - |
| 507-012 STIPEND | - | - | - | 500 | 594 | 594 | 0.00% | 1,292 |
| 507-015 MECHANIC INCENTIVE PAY-BILINGU | - | - | - | - | | | 0.00% | - |
| 507-020 OVERTIME | 483 | 330 | - | 600 | 1,661 | 2,000 | 333.33% | 600 |
| 507-030 SOCIAL SECURITY | 1,829 | 1,941 | 2,296 | 2,880 | 1,602 | 2,746 | 95.34% | 2,712 |
| 507-040 HEALTH INSURANCE | 4,212 | 4,090 | 3,929 | 4,501 | 3,050 | 5,169 | 114.84% | 5,169 |
| 507-050 RETIREMENT | 1,834 | 2,010 | 2,546 | 2,583 | 1,631 | 3,141 | 121.59% | 3,193 |
| 507-060 WORKERS' COMPENSATION | 929 | 1,358 | 1,659 | 2,905 | 1,376 | 1,376 | 47.37% | 3,666 |
| 507-070 UNEMPLOYMENT COMPENSATION | 107 | 189 | 72 | 135 | - | 135 | 100.00% | 135 |
| 507-090 TERMINATION PAY-OUT | - | - | 1,919 | - | - | - | 0.00% | - |
| TOTAL SALARIES & BENEFITS | 36,264 | 33,741 | 40,507 | 44,204 | 30,617 | 49,055 | 111.23% | 54,767 |
| OTHER EXPENSES | | | | | | | | |
| 507-120 DUES & SUBSCRIPTIONS | - | - | - | 100 | - | 100 | 100.00% | 100 |
| 507-130 TRAINING | 55 | 500 | - | 500 | 45 | 455 | 91.00% | 500 |
| 507-315 VEHICLE DEDUCTIBLE | 1,829 | 3,483 | 3,106 | - | - | - | 0.00% | - |
| 507-420 OFFICE SUPPLIES | 124 | 241 | 41 | 250 | - | 250 | 100.00% | 250 |
| 507-430 FLEET TOOLS & SUPPLIES | 7,372 | 5,812 | 6,389 | 7,125 | 2,042 | 4,000 | 56.14% | 6,500 |
| 207-431 EMPLOYEE APPRECIATION LUNCHEON | - | - | - | 75 | 75 | 75 | 100.00% | 75 |
| 507-450 ENVIRONMENTAL FEES | - | - | - | 600 | 726 | 1,000 | 166.67% | 700 |
| 507-480 UNIFORM ALLOWANCE | - | - | - | - | - | - | 0.00% | - |
| 507-501 VEHICLE PARTS-ADMIN | - | - | - | 250 | - | 250 | 100.00% | 500 |
| 507-502 VEHICLE PARTS-POLICE | 8,254 | 6,897 | 5,152 | 9,050 | 10,569 | 11,000 | 121.55% | 10,000 |
| 507-503 VEHICLE PARTS-FIRE | 3,146 | 2,742 | 5,314 | 4,500 | 935 | 3,000 | 66.67% | 3,500 |
| 507-506 VEHICLE PARTS-PARKS & REC | 150 | 1,066 | 106 | 2,000 | 501 | 1,500 | 75.00% | 1,750 |
| 507-508 VEHICLE PARTS-WARRANT OFFICER | 393 | 222 | 10 | - | - | - | 0.00% | 500 |
| 507-515 VEHICLE PARTS-EMC/TECH | 175 | 10 | - | - | - | - | 0.00% | - |
| 507-516 VEHICLE PARTS-PUBLIC WORKS | 5,172 | 4,123 | 1,570 | 6,000 | 2,026 | 4,500 | 75.00% | 5,300 |
| 507-519 VEHICLE PARTS-INSPECTION | 839 | 70 | 8 | - | - | - | 0.00% | - |
| 507-520 EQUIPMENT REPAIR | 10,446 | 5,033 | 8,313 | 10,000 | 7,871 | 10,000 | 100.00% | 12,000 |
| 507-540 VEHICLE FUEL | 65,319 | 72,391 | 88,857 | 29,000 | 25,397 | 29,000 | 100.00% | 32,000 |
| 507-602 VEHICLE OUTSIDE MAINT-POLICE | 13,345 | 5,214 | 876 | 12,600 | 12,746 | 13,500 | 107.14% | 13,500 |
| 507-603 VEHICLE OUTSIDE MAINT-FIRE | 15,049 | 5,810 | 5,673 | 6,000 | 6,839 | 7,200 | 120.00% | 7,000 |
| 507-606 VEHICLE OUTSIDE MAINT-PARKS&RE | 700 | - | - | 1,000 | - | 1,000 | 100.00% | 1,000 |
| 507-608 VEHICLE OUTSIDE MAINT-WRNT OFF | 1,213 | 585 | - | 500 | - | 500 | 100.00% | 500 |
| 507-615 VEHICLE OUTSIDE MAINT-EMC/TECH | - | 215 | - | - | - | - | 0.00% | - |
| 507-616 VEHICLE OUTSIDE MAINT-PW | 1,744 | 1,043 | 647 | 2,000 | 450 | 1,500 | 75.00% | 2,000 |
| 507-619 VEHICLE OUTSIDE MAINT-INSP | - | - | - | - | - | - | 0.00% | - |
| 507-700 CONTINGENCIES | 85 | 62 | 15 | 600 | - | 500 | 83.33% | 1,200 |
| 507-702 LEASE PURCHASE-POLICE VEHICLES | 36,052 | 21,730 | 7,804 | - | - | - | 0.00% | - |
| 507-703 LEASE PURCHASE-FIRE DEPT | 88,441 | 95,381 | 183,822 | - | - | - | 0.00% | - |
| 507-706 LEASE PURCHASE-PARKS | 4,633 | - | - | - | - | - | 0.00% | - |
| 507-716 LEASE PURCHASE-PUBLIC WORKS | 10,488 | 10,488 | 36,529 | 12,877 | 12,877 | 12,877 | 100.00% | 12,877 |
| 507-719 LEASE PURCHASE-INSPECTION | - | - | - | - | - | - | 0.00% | - |
| 507-721 LEASE PURCHASE-EDC | 4,613 | 4,613 | - | - | - | - | 0.00% | - |
| 507-725 LEASE PURCHASE - CITY MGMT | - | - | - | - | - | - | 0.00% | - |
| 507-730 VEHICLE/EQUIPMENT TESTING | - | - | - | 700 | - | 700 | 100.00% | 1,000 |
| TOTAL OTHER EXPENSES | 279,637 | 247,730 | 354,232 | 105,727 | 83,097 | 102,907 | 97.33% | 112,752 |
| CAPITAL EXPENSES | | | | | | | | |
| 507-800 CAPITAL EXPENDITURES | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENSES | - | - | - | - | - | - | - | - |
| TOTAL 07-FLEET MECHANIC | 315,901 | 281,470 | 394,739 | 149,831 | 113,714 | 151,962 | 101.42% | 167,519 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2009-10-- | --2010-11-- | --2011-12-- | --2012-13-- |
|---|---|---|---|---|
| FLEET MECHANIC | 1.00 | 1.00 | 1.00 | 1.00 |
| SUBTOTAL FTEs | 1.00 | 1.00 | 1.00 | 1.00 |

# PAYROLL EXPENSES
## Fleet

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Education Pay | Annual Amount | 0.00% % of Increase | FY 2012/13 | 7.65% FICA | Retirement | Insurance | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fleet Mechanic | 11/11/12 | 1 Year | 38,000.00 | - | - | 38,000.00 | - | 38,000.00 | 2,907.00 | 3,142.60 | 5,169 | 49,218.60 | 23.66 |
| | | | 38,000.00 | - | - | 38,000.00 | - | 38,000.00 | | | | | |

| | |
|---|---|
| Overtime | 600.00 |
| FICA (7.65%) | 2,711.90 |
| Stipend | 1,292.00 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 3,192.22 |
| Workers Comp. | 3,665.66 |
| Unemployment | 135.00 |
| 1st $9,000 wages only x # employees | |
| Total Employee Health Costs | 5,168.52 |
| Total Salaries & Benefits | 54,765.31 |

| Retirement | |
|---|---|
| Oct - Dec | 844.38 |
| Jan - Sept | 2,347.85 |
| | 3,192.22 |

| Worker's Comp Calculations | | |
|---|---|---|
| 38,600.00 | x 10.54% | 4,068.44 |
| | | x 1.06 |
| | | x .85 |
| | | 3,665.66 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 9,000.00 | x 1.50% | 135.00 |

| Employee Health 5,000 Deductible & Colonial | |
|---|---|
| Health | 333.15 |
| Colonial Bri | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 6.00 |
| Total | 430.71 |
| | 5,168.52 |

| | |
|---|---|
| Full Time | 1 |
| Part-Time | 0.00 |
| Department Number of Employees | 1.00 |

8/2/12 10:34 AM

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
08-COURT
DEPARTMENT EXPENSES
8/7/2012 10:10

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL 6/21/2012 | ----------) PROJECTED YEAR END (9) | PERCENTAGE OF BUDGET | 2012-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | |
| 508-010 COURT SALARIES | 127,663 | 128,088 | 109,175 | 113,697 | 109,097 | 133,349 | 117.28% | 172,351 |
| 508-011 COURT LONGEVITY | 1,264 | 1,086 | - | - | | | 0.00% | - |
| 508-012 STIPEND | - | - | - | 2,250 | 2,449 | 2,449 | 0.00% | 6,782 |
| 508-015 COURT INCENTIVE PAY-BILINGUAL | 1,227 | 1,116 | 129 | - | | | 0.00% | - |
| 508-017 CERTIFICATION PAY - COURT | - | - | - | 900 | 415 | 900 | 99.99% | 900 |
| 508-018 COURT EDUCATION PAY | 301 | 301 | 303 | 300 | 115 | 300 | 99.99% | 300 |
| 508-020 COURT OVERTIME | 11,923 | 7,884 | 6,243 | 10,000 | 1,122 | 2,500 | 25.00% | 5,000 |
| 508-030 SOCIAL SECURITY | 12,809 | 13,466 | 10,569 | 9,736 | 9,082 | 9,736 | 100.00% | 9,736 |
| 508-040 HEALTH INSURANCE | 12,812 | 9,683 | 4,115 | 15,868 | 4,466 | 15,868 | 100.00% | 15,867 |
| 508-050 RETIREMENT | 9,770 | 11,669 | 8,846 | 9,562 | 6,600 | 9,562 | 100.00% | 11,491 |
| 508-060 WORKER'S COMPENSATION | 1,367 | 2,425 | 2,537 | 2,316 | 500 | 500 | 21.59% | 500 |
| 508-070 UNEMPLOYMENT COMPENSATION | 264 | 1,101 | 331 | 675 | 675 | 675 | 100.00% | 675 |
| 508-095 TERMINATION PAY-OUT | - | 1,097 | 101 | - | 244 | 244 | 0.00% | - |
| TOTAL SALARIES & BENEFITS | 179,400 | 177,916 | 142,348 | 165,304 | 134,767 | 176,083 | 106.52% | 223,602 |
| OTHER EXPENSES | | | | | | | | |
| 508-120 DUES & SUBSCRIPTIONS | 200 | 370 | 70 | 250 | 122 | 250 | 100.00% | 250 |
| 508-130 BONDS & TRAINING | 1,381 | 1,080 | 725 | 1,500 | 1,961 | 1,975 | 131.67% | 1,800 |
| 508-150 JUDGE Gas Expense | 14,934 | 14,934 | 15,316 | 19,393 | 925 | 19,393 | 100.00% | 4,500 |
| 508-160 PROSECUTOR | 13,864 | 13,864 | 14,240 | 13,826 | 1,200 | 13,826 | 100.00% | - |
| 508-165 Warrant Jail Costs | - | - | 12,400 | 5,000 | 6,000 | 8,000 | 160.00% | 8,500 |
| 508-170 JURY SERVICE FEES | - | - | - | 200 | 108 | 108 | 54.00% | 250 |
| 508-180 COURT OF RECORD/STENOGRAPHER | 561 | 269 | - | 1,000 | 0 | - | 0.00% | 1,000 |
| 508-420 OFFICE SUPPLIES | 4,693 | 4,338 | 2,479 | 3,000 | 3,013 | 3,015 | 100.50% | 3,000 |
| 508-480 UNIFORM ALLOWANCE | - | 191 | - | - | 0 | - | #DIV/0! | - |
| 508-481 CONTINGENCIES | - | - | - | - | 0 | - | 0.00% | 5,000 |
| 508-540 FUEL | | | | 5,000 | 0 | 5,000 | | 5,000 |
| TOTAL OTHER EXPENSES | 35,634 | 35,045 | 45,230 | 49,169 | 13,329 | 51,567 | 104.88% | 29,300 |
| CAPITAL EXPENSES | | | | | | | | |
| 508-800 CAPITAL EXPENDITURES | - | - | - | 5,000 | 0 | - | - | |
| TOTAL CAPITAL EXPENSES | - | - | - | 5,000 | 0 | - | - | - |
| TOTAL 08-COURT | 215,033 | 212,961 | 187,578 | 219,473 | 148,096 | 227,650 | 103.73% | 252,902 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2009-10-- | --2010-11-- | --2011-12-- | 2012-13 |
|---|---|---|---|---|
| JUDGE | 0.50 | 0.50 | 0.50 | 0.50 |
| PROSECUTER | 0.50 | 0.50 | 0.50 | 0.50 |
| WARRANT OFFICER | 1.00 | 1.00 | 1.00 | 1.00 |
| COURT CLERK | 1.00 | 1.00 | 1.00 | 1.00 |
| COURT CLERK II | 1.00 | 1.00 | 1.00 | 1.00 |
| WARRANT CLERK | - | - | - | 1.00 |
| WARRANT CLERK (PART-TIME) | 1.00 | 0.50 | 0.50 | - |
| SUBTOTAL FTEs | 5.00 | 4.50 | 4.50 | 5.00 |

# PAYROLL EXPENSES
# COURT

8/7/12 10:08 AM

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | CERT Pay | Education Pay | Annual Amount | 0.00% % of Increase | FY 2012/13 | 7.65% FICA | Retirement | Insurance | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Judge Part-time | 2/1/00 | 11 Years | 20,700.00 | - | - | - | 20,700.00 | - | 20,700.00 | 1,583.55 | - | - | 22,283.55 | |
| Procecutor Part-time | 2/1/00 | 11 Years | 17,697.00 | - | - | - | 17,697.00 | - | 17,697.00 | 1,353.82 | - | - | 19,050.82 | |
| Warrant Officer | 7/25/05 | 7 Years | 41,038.40 | - | - | - | 41,038.40 | - | 41,038.40 | 3,139.44 | 3,393.88 | 5,289.00 | 52,860.71 | 25.41 |
| Court Clerk | 5/1/07 | 5 years | 36,720.06 | - | | - | 36,720.06 | - | 36,720.06 | 2,809.08 | 3,036.75 | 5,289.00 | 47,854.89 | 23.01 |
| Court Clerk II | 11/9/09 | 3 Years | 28,828.80 | - | - | - | 26,626.80 | - | 28,828.80 | 2,205.40 | 2,384.14 | 5,289.00 | 38,707.34 | 16.61 |
| Warrant Clerk | 7/7/11 | 1 Year | 26,166.40 | - | 900.00 | 300.00 | 27,366.40 | - | 27,366.40 | 2,093.53 | 2,263.20 | - | 31,723.13 | 30.50 |
| | | | 171,150.66 | - | 900.00 | 300.00 | 172,350.66 | - | 172,350.66 | 13,184.83 | 11,077.97 | 15,867.00 | 212,480.45 | |

| | |
|---|---|
| **Overtime** | 5,000.00 |
| **FICA (7.85%)** | 9,736.00 |
| **Stipend** | 6,782.00 |
| **Retirement (6.75% in 2012, .0811% in 2013)** | 11,491.47 |
| **Workers Comp.** | 500.00 |
| **Unemployment** | 675.00 |
| t st $9,000 wages only x # employees | |
| **Total Employee Health Costs** | 15,867.36 |
| **Total Salaries & Benefits** | 222,402.49 |

| | |
|---|---|
| **Full Time** | 4 |
| **Part-Time** | 0.0 |
| **Department Number of Employees** | 4.00 |

| Retirement | |
|---|---|
| Oct - Dec | 3,039.61 |
| Jan - Sept | 8,451.86 |
| | 11,491.47 |

| Worker's Comp Calculations | | |
|---|---|---|
| 217,480.45 | *.44% | |
| | | 500.00 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 45,000.00 | x 1.50% | 675.00 |

| Employee Health 5,000 Deductible & Colonial | |
|---|---|
| Health | 333.15 |
| Colonial Brid | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 16.05 |
| Total | 440.76 |
| | 15,867.36 |

** Claudia waived the insurance

City of Windcrest
Fiscal Year 2011-2012
Budget Worksheet

4/13/2011 16:03

01 -GENERAL FUND
10-FACILITY DIVISION
DEPARTMENT EXPENSES
8/2/2012 10:38

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL 6/21/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| OTHER EXPENSES | | | | | | | | |
| 510-100 UTILITIES | 34,677 | 36,411 | 36,086 | 36,500 | 24,757 | 36,500 | 100.00% | 36,700 |
| 510-115 MOBILE TELEPHONES | - | - | - | - | | - | 0.00% | - |
| 510-170 JANITORIAL SERVICES | 22,795 | 26,220 | 18,785 | 20,000 | 7,793 | 20,000 | 100.00% | 20,000 |
| 510-240 CONTRACT MAINTENANCE | 90 | - | - | 1,000 | 4,016 | 4,500 | 450.00% | 3,000 |
| 510-430 SUPPLIES | 1,574 | 1,257 | 3,297 | 3,000 | 5,100 | 5,500 | 183.33% | 5,500 |
| 510-630 FACILITY MAINTENANCE | 9,920 | 9,620 | 33,432 | 10,000 | 43,917 | 44,000 | 440.00% | 45,000 |
| 510-650 FIRE ALARM & EXT. INSPECTIONS | 1,354 | 1,366 | 250 | 2,000 | 2,107 | 2,200 | 110.00% | 2,000 |
| 510-700 CONTINGENCIES | 1,197 | 1,031 | 617 | 1,500 | 1,617 | 1,800 | 120.00% | 1,800 |
| TOTAL OTHER EXPENSES | 71,606 | 75,905 | 92,466 | 74,000 | 89,307 | 114,500 | 100.00% | 114,000 |
| CAPITAL EXPENSES | | | | | | | | |
| 510-800 CAPITAL EXPENDITURES | 8,926 | - | - | - | 43,614 | 43,614 | - | - |
| TOTAL CAPITAL EXPENSES | 8,926 | - | - | - | 43,614 | 43,614 | - | - |
| TOTAL 10-FACILITY DIVISION | 80,532 | 75,905 | 92,466 | 74,000 | 132,921 | 158,114 | 100.00% | 114,000 |

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

4/13/2011 16:03

01 -GENERAL FUND
11-CIVIC CENTER
DEPARTMENT EXPENSES
8/2/2012 10:39

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-O ACTUAL 6/21/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | |
| 511-010 CIVIC CENTER SALARIES | 61,032 | 64,254 | 26,403 | 53,938 | 52,363 | 56,891 | 105.47% | 56,514 |
| 511-011 CIVIC CENTER LONGEVITY | 1,444 | 1,368 | - | - | - | - | 0.00% | - |
| 511-012 STIPEND | - | - | - | 1,000 | 1,745 | 1,745 | 0.00% | 2,584 |
| 511-020 OVERTIME - CIVIC CENTER | 12,432 | 11,690 | 10,776 | 6,772 | 7,137 | 6,772 | 100.00% | 4,800 |
| 511-030 SOCIAL SECURITY | 5,633 | 6,263 | 2,716 | 4,571 | 4,480 | 4,870 | 106.55% | 5,167 |
| 511-040 HEALTH INSURANCE | 8,446 | 8,736 | 3,929 | 10,338 | 9,217 | 10,338 | 100.00% | 10,338 |
| 511-050 RETIREMENT | 4,458 | 5,627 | 2,184 | 4,958 | (3,475) | 5,570 | 112.35% | 5,071 |
| 511-060 WORKERS' COMPENSATION | 2,351 | 4,171 | 3,610 | 3,454 | 2,249 | 2,249 | 65.11% | 3,589 |
| 511-070 UNEMPLOYMENT COMPENSATION | 114 | 425 | 83 | 270 | - | 270 | 100.00% | 270 |
| 511-095 TERMINATION PAY-OUT | - | - | - | - | - | - | 0.00% | - |
| TOTAL SALARIES & BENEFITS | 95,910 | 102,535 | 49,703 | 85,301 | 73,716 | 88,705 | 103.99% | 88,333 |
| OTHER EXPENSES | | | | | | | | |
| 511-100 UTILITIES | 6,622 | 8,627 | 6,980 | 7,000 | 4,102 | 5,500 | 78.57% | 7,000 |
| 511-430 SUPPLIES | 2,968 | 2,154 | 1,703 | 3,000 | 3,054 | 3,500 | 116.67% | 5,500 |
| 511-431 EMPLOYEE APPRECIATION LUNCHEON | - | - | - | 75 | 75 | 75 | | 150 |
| 511-630 FACILITY MAINTENANCE | 5,604 | 6,275 | 10,975 | 24,925 | 22,793 | 24,925 | 100.00% | 25,000 |
| 511-700 CONTINGENCIES | - | 606 | 556 | 750 | 424 | 750 | 100.00% | 750 |
| TOTAL OTHER EXPENSES | 15,194 | 17,663 | 20,214 | 35,750 | 30,448 | 34,750 | 97.20% | 38,400 |
| CAPITAL EXPENSES | | | | | | | | |
| 511-800 CAPITAL EXPENDITURES | - | - | - | 85,000 | 40,808 | 85,000 | - | |
| TOTAL CAPITAL EXPENSES | - | - | - | - | - | 85,000 | - | - |
| TOTAL 11-CIVIC CENTER | 111,105 | 120,198 | 69,917 | 111,051 | 104,163 | 208,455 | 172.20% | 126,733 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2009-10-- | --2010-11-- | --2011-12-- | --2012-13-- |
|---|---|---|---|---|
| PUBLIC WORKS TECHNICIAN I | 1.00 | 1.00 | 2.00 | 2.00 |
| SUBTOTAL FTEs | 1.00 | 1.00 | 2.00 | 2.00 |

# PAYROLL EXPENSES
## Civic Center

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Education Pay | Annual Amount | % of Increase (0.00%) | FY 2012/13 | FICA (7.65%) | Retirement | Insurance | Total Salary | Total Hourly Pay | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Public Works Technician I | 12/20/11 | — | 27,768.00 | - | - | - | - | 32,968.00 | 2,522.05 | 2,726.45 | 5,169.00 | 43,385.51 | 20.86 | - | - | 4,512 | 4,532.86 | 2.18 |
| Public Works Technician I | | | 23,545.60 | | | | | 23,545.60 | 1,801.24 | 1,947.22 | 5,170.00 | 32,464.06 | 15.61 | | | | | |
| | | | 51,313.60 | - | - | - | - | 56,513.60 | | | | | | | | | | |

| | |
|---|---|
| Overtime | 4,800.00 |
| FICA (7.65%) | 5,167.20 |
| Stipend | 2,583.60 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 5,070.63 |
| Workers Comp. | 3,589.00 |
| Unemployment<br>1st $9,000 wages only x 4 employees | 270.00 |
| Total Employee Health Costs | 10,337.04 |
| Total Salaries & Benefits | 88,331.07 |

| Retirement | |
|---|---|
| Oct - Dec | 1,341.24 |
| Jan - Sept | 3,729.40 |
| | 5,070.63 |

| Worker's Comp Calculations | | |
|---|---|---|
| 61,313.60 | x .44% | 269.78 |
| | | x 1.06 |
| | | x .85 |
| | | 243.07 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 18,000.00 | x 1.50% | 270.00 |

| Employee Health 5,000 Deductible & Colonial | |
|---|---|
| Health | 333.15 |
| Colonial Brid | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 6.00 |
| Total | 430.71 |
| | 10,337.04 |

| | |
|---|---|
| Full Time | 2 |
| Part-Time | 0.00 |
| Department Number of Employees | 2.00 |

8/2/12 10:40 AM

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

4/13/2011 16:03

**01 -GENERAL FUND**
**14-CONTRACT SERVICES**
**DEPARTMENT EXPENSES**
8/2/2012 11:17

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL | ----------) PROJECTED YEAR END | 2012-13 Proposed BUDGET |
|---|---|---|---|---|---|---|---|
| OTHER EXPENSES | | | | | | | |
| 514-220 FOOD HEALTH OFFICER FEES | 12,000 | 12,000 | 14000 | 12,000 | 7,200 | 12,000 | 12,000 |
| 514-250 LEGAL & CITY ATTORNEY | 19,250 | 24,000 | 24000 | 30,000 | 12,500 | 30,000 | 30,000 |
| 514-255 SPECIAL LEGAL FEES | 369,062 | 225,082 | 118868.8 | 100,000 | 31,922 | 60,000 | 110,000 |
| 514-260 DUES & FEES-8CAD | 11,400 | 11,848 | 14288 | - | - | - | - |
| 514-270 DUES & FEES - BEXAR CO ELECTNS | 6,647 | 30,696 | 0 | 10,000 | - | - | - |
| 514-280 FEES-DELINQUENT COLLECTOR | - | - | 139.04 | - | - | - | - |
| 514-285 Contract Services - MFO *** | - | - | 64765.93 | - | - | - | - |
| 514-286 CONTRACT SERVICES - IT | - | - | 0 | - | - | - | - |
| 514-290 AUDIT | 12,500 | 14,500 | 35000 | 24,000 | - | 24,000 | 24,000 |
| 514-300 EMS | 287,818 | 70,000 | 69999.96 | 70,000 | 35,000 | 70,000 | 70,000 |
| 514-310 MUNICIPAL INSURANCE | 63,382 | 57,499 | 57897.08 | 83,000 | 56,431 | 56,431 | 60,000 |
| 514-320 ENGINEER / ARCHITECT | 19,613 | 40 | 0 | 15,000 | 7,049 | 15,000 | 20,000 |
| 514-325 SALES TAX COLLECTION SERVICE | 15,558 | 4,563 | 0 | - | - | - | 6,000 |
| 514-328 CABLE TV FRANC FEE COMPLIANCE | - | - | 0 | - | - | - | - |
| 514-360 MOBILITY IMPAIRED TRANSPORT | 12,000 | 12,000 | 12000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 514-367 WATER RESOURCES STUDY | 4,500 | - | 0 | - | - | - | - |
| 514-385 SALARY SURVEY | 240 | - | 0 | - | - | - | - |
| 514-400 CREDIT CARD TERMINAL | 1,301 | 1,675 | 2733.03 | - | - | - | - |
| 514-405 RECORDS STORAGE RENTAL | 1,350 | 2,808 | 2940 | 2,940 | 3,174 | 4,200 | 4,200 |
| 514-410 RECORDS DESTRUCTION | - | - | 0 | 1,200 | 210 | 1,200 | 1,200 |
| TOTAL OTHER EXPENSES | 836,620 | 466,712 | 416,632 | 360,140 | 165,485 | 284,831 | 349,400 |
| CAPITAL EXPENSES | | | | | | | |
| 514-800 CAPITAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | - | - |
| TOTAL CAPITAL EXPENSES | 0 | 0 | 0 | 0 | 0 | - | - |
| TOTAL 14-CONTRACT SERVICES | 836,620 | 466,712 | 416,632 | 360,140 | 165,485 | 284,831 | 349,400 |

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
15-TECH SUPPOR
DEPARTMENT EXPENSES
8/2/2012 11:17

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL | ----------) PROJECTED YEAR END | 2012-13 Proposed BUDGET |
|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | |
| 515-010 EMC/TECH SUPPORT SALARIES | 80,945 | 99,379 | 25,012 | - | - | - | - |
| 515-011 EMC/TECH LONGEVITY | 649 | 673 | 0 | - | - | - | - |
| 515-020 EMT/TECH SUPPORT OVERTIME | 0 | 400 | 0 | - | - | - | - |
| 515-030 EMC/TECH SOCIAL SECURITY | 5,786 | 7,394 | 2,467 | - | - | - | - |
| 515-040 EMC/TECH HEALTH INSURANCE | 8,524 | 8,858 | 1,091 | - | - | - | - |
| 515-050 EMC/TECH RETIREMENT | 4,170 | 8,143 | 2,102 | - | - | - | - |
| 515-060 EMC/TECH WORKERS COMP | 164 | 388 | 390 | - | - | - | - |
| 515-070 EMC/TECH UNEMP. COMP.TAXES | 135 | 378 | 93 | - | - | - | - |
| 515-090 EMC/TECH TERM.PAY-OUT | 0 | 0 | 7,706 | - | - | - | - |
| TOTAL SALARIES & BENEFITS | 100,373 | 125,612 | 38,863 | - | - | - | - |
| OTHER EXPENSES | | | | | | | |
| 515-120 DUES & SUBSCRIPTIONS | 748 | 457 | 0 | - | - | - | - |
| 515-130 EMC/TECH TRAINING | 708 | 487 | 0 | - | - | - | - |
| 515-200 COMPUTER CONTRACTS | 33,242 | 57,790 | 71,130 | 54,758 | 29,636 | 67,130 | 67,130 |
| 515-201 COMPUTER MAINTENANCE | 16,649 | 15,131 | 15,080 | - | 1,531 | 1,531 | - |
| 515-205 TELECOMMUNICATIONS CONTRACT | 18,936 | 20,295 | 16,660 | 25,000 | 7,392 | 24,750 | 24,750 |
| 515-210 TELEPHONE MAINT.CONTRACT | 4,274 | 4,015 | 9,856 | 10,260 | 13,803 | 16,000 | 16,000 |
| 515-215 MOBILE PHONES CONTRACT | 14,237 | 10,938 | 6,535 | 4,256 | 3,357 | 6,535 | 6,535 |
| 515-220 MOBILE PHONES MAINTENANCE | 24 | 0 | 0 | 280 | - | - | - |
| 515-221 MOBILE DATA TERMINAL SERVICE | 7,088 | 6,383 | 5,409 | 8,020 | 2,937 | 5,409 | 5,409 |
| 515-223 PAGER CONTRACT | 1,492 | 1,384 | 1,826 | - | 105 | 105 | - |
| 515-225 PAGER MAINTENANCE | 0 | 0 | 34 | - | - | - | - |
| 515-226 PAGER MAINTENANCE-FIRE | 102 | 540 | 425 | - | - | - | - |
| 515-227 RADIO CONTRACT | 6,996 | 7,248 | 7,188 | - | - | - | - |
| 515-229 RADIO MAINTENANCE | 1,294 | 189 | 0 | - | - | - | - |
| 286 CONTRACT SERVICES - IT | 0 | 0 | 0 | 59,000 | 27,342 | 59,000 | 59,000 |
| 515-330 WEBSITE SUPPORT CONTRACT | 4,925 | 3,708 | 3,600 | 6,000 | 4,608 | 6,000 | 6,000 |
| 515-332 WEBSITE MAINTENANCE | 4,900 | 24 | 0 | - | - | - | - |
| 515-333 CLOUD HOSTING FEES | | | 0 | 15,000 | 330 | 1,650 | 12,000 |
| 515-395 EMERGENCY MGMT SUPPORT | 0 | 0 | 0 | - | - | - | - |
| 515-396 EOC EQUIPMENT & SUPPLIES | 49 | 847 | 0 | - | - | - | - |
| 515-430 TECH SUPPLIES | 3,765 | 1,759 | 517 | - | - | - | - |
| 515-460 COPIER CONTRACT & SUPPLIES | 11,472 | 11,549 | 12,972 | 15,500 | 5,056 | 10,056 | 15,500 |
| 515-480 UNIFORM ALLOWANCE | 438 | 279 | 100 | - | - | - | - |
| 515-520 EQUIPMENT REPAIR | 151 | 0 | 0 | - | - | - | - |
| 515-522 AUDIO VISUAL MAINTENANCE | 996 | 1,031 | 131 | - | - | - | - |
| 515-525 LEASE PURCHASE-RECORDS MGMT S | 29,934 | 0 | 0 | 1,035 | - | - | - |
| 515-700 CONTINGENCIES | 484 | 447 | 0 | 1,500 | - | - | 750 |
| TOTAL CAPITAL EXPENSES | 162,904 | 144,500 | 151,462 | 200,609 | 96,098 | 198,166 | 213,074 |
| CAPITAL EXPENSES | | | | | | | |
| 515-800 CAPITAL EXPENSE | 7,787 | 938 | 79585.11 | 40,000 | 38,099 | 60,099 | - |
| | | | 79585.11 | | | | |
| TOTAL CAPITAL EXPENSES | 7,787 | 938 | 79,585 | 40,000 | 38,099 | 60,099 | - |
| TOTAL 15-~~EMER.MGMT/~~TECH SUPPOR | 271,064 | 271,051 | 269,910 | 240,609 | 134,197 | 258,265 | 213,074 |

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERA1 FUND
16-PUBUC WORKS
DEPARTMENT EXPENSES
8/2/2012 10:41

| | 2008-2009 ACTUA1 | 2009-2010 ACTUAL | 2010-2011 ACTUA1 | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUA1 6/21/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **SALARIES & BENEFITS** | | | | | | | | |
| 516-010 PUBUC WORKS SALARIES | 295,124 | 318,023 | 314,957 | 283,774 | 150,360 | 264,070 | 93.06% | 302,806 |
| 516-011 PUBLIC WORKS LONGEVITY | 10,712 | 10,857 | - | - | - | - | 0.00% | - |
| 516-012 STIPEND | - | - | - | 4,750 | 3,785 | 3,785 | 0.00% | 12,918 |
| 516-015 P.W .INCENTIVE PAY-8IUNGUAL | 1,828 | 1,805 | 1,377 | 1,200 | 785 | 1,200 | 100.00% | 1,200 |
| 516-018 P.W. EDUCATION PAY | 293 | 301 | 303 | 300 | 196 | 300 | 100.00% | 300 |
| 516-020 PUBUC WORKS OVERTIME | 4,030 | 3,002 | 11,432 | 7,800 | 5,175 | 8,000 | 102.56% | 2,800 |
| 516-030 SOCIAL SECURITY | 23,029 | 26,527 | 23,689 | 24,451 | 13,510 | 21,218 | 86.78% | 24,381 |
| 516-040 HEALTH INSURANCE | 40,815 | 43,951 | 38,981 | 49,203 | 26,070 | 44,023 | 89.47% | 49,206 |
| 516-050 RETIREMENT | 21,114 | 27,560 | 26,950 | 26,574 | 21,332 | 22,882 | 86.11% | 25,398 |
| 516-060 WORKERS' COMPENSATION | 21,375 | 35,987 | 37,075 | 28,652 | 15,608 | 15,608 | 54.47% | 15,608 |
| 516-070 UNEMP1OYMENT COMPENSATION | 495 | 1,890 | 726 | 1,215 | 1,215 | 1,215 | 100.00% | 1,283 |
| 516-095 TERMINATION PAY-OUT | - | - | 2,163 | 7,397 | 7,397 | 7,397 | 100.00% | - |
| **TOTA1 SALARIES & BENEFITS** | 418,815 | 469,905 | 457,652 | 435,316 | 245,434 | 389,698 | 89.52% | 435,900 |
| **OTHER EXPENSES** | | | | | | | | |
| 516-100 UTILITIES | 38,600 | 41,850 | 40,955 | 42,900 | 34,451 | 41,800 | 97.44% | 41,800 |
| 516-130 TRAINING | 1,006 | 1,610 | 1,154 | 1,500 | 271 | 900 | 60.00% | 1,000 |
| 516-140 EMPLOYMENT SCREENING | 450 | - | - | - | - | - | 0.00% | - |
| 516-240 CONTRACT OUT MAINTENANCE | 675 | 147 | 859 | 1,500 | 261 | 1,500 | 100.00% | 10,000 |
| 516-430 SUPPUES | 11,503 | 11,446 | 7,142 | 11,500 | 3,174 | 5,500 | 47.83% | 12,000 |
| 516-431 EMPLOYEE APPRECIATION 1UNCHEON | - | - | - | 75 | 75 | 75 | 100.00% | 575 |
| 516-480 UNIFORM A11OWANCE | 7,626 | 7,343 | 8,088 | 9,500 | 5,806 | 9,000 | 94.74% | 11,000 |
| 516-510 VEHICLE OUTSIDE MAINTENAN | - | - | - | - | - | - | 0.00% | |
| 516-525 EQUIPMENT RENTAL | 403 | 793 | 397 | 4,925 | 1,060 | 3,500 | 71.07% | 3,500 |
| 516-530 STREET SIGNS & MARKERS | 3,099 | 3,371 | 4,205 | 14,000 | 7,009 | 7,500 | 53.57% | 5,000 |
| 630 FACIUTIES MAINTENANCE | - | - | - | 5,900 | 5,813 | 5,900 | 0.00% | 5,000 |
| 516-700 CONTINGENCIES | 1,783 | 1,809 | 100 | 500 | 128 | 128 | 25.60% | - |
| 516-710 STREET CRACK FILLING MATERIAL | - | - | 2,771 | 6,000 | 30 | 5,500 | 91.67% | - |
| 516-720 ALLEY/CURB/SIDEWALK REPAIR | 378 | 10,484 | 8,113 | 11,300 | 5,714 | 10,000 | 88.50% | - |
| **TOTA1 OTHER EXPENSES** | 65,521 | 78,853 | 73,784 | 109,600 | 63,792 | 91,303 | 83.31% | 89,875 |
| **CAPITAL EXPENSES** | | | | | | | | |
| 516-800 CAPITA1 EXPENDITURES | - | - | - | - | - | - | 0 | - |
| 516-810 STREET CAPITAL REPAIRS | - | - | - | 664 | 4,025 | 7,025 | 0 | 2,500 |
| **TOTA1 CAPITAL EXPENSES** | - | - | - | 664 | 4,025 | 7,025 | 0 | 2,500 |
| **TOTAL 16-PUBLIC WORKS** | 484,336 | 548,758 | 531,436 | 545,580 | 313,250 | 488,026 | 89.45% | 528,275 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2008-10-- | --2010-11-- | --2011-12-- | --2012-13-- |
|---|---|---|---|---|
| PUBLIC WORKS DIRECTOR | 1.00 | 1.00 | 1.00 | 1.00 |
| MECHANIC / PW CREW CHIEF | 1.00 | 1.00 | 1.00 | 1.00 |
| PUBLIC WORKS TECHNICIAN I | 6.00 | 6.00 | 5.00 | 5.00 |
| PUBLIC WORKS TECHNICIAN II | - | - | 0.50 | 0.50 |
| PUBLIC WORKS TECHNICIAN III | 1.00 | 1.00 | 1.00 | 1.00 |
| PUBLIC WORKS TECHNICIAN IV | 1.00 | 1.00 | 1.00 | 1.00 |
| SUBTOTAL FTEs | 10.00 | 10.00 | 9.50 | 9.50 |

# PAYROLL EXPENSES
# PUBLIC WORKS

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Special Assign. Pay | CERT Pay | CPI Pay | Mast. Cert | Instr. Pay | Education Pay | Annual Amount | % of Increase (0.00%) | FY 2012/13 | FICA (7.65%) | Retirement | Insurance | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Public Works Director | | | 55,000.00 | - | - | - | - | - | - | - | 55,000.00 | - | 55,000.00 | 4,207.50 | 4,548.50 | 5,180 | 68,936.00 | 33.14 |
| Mechanic / PW Crew Chief | 2/16/98 | | 42,000.00 | 600.08 | - | - | - | - | - | - | 42,600.08 | - | 42,600.08 | 3,258.91 | 3,523.03 | 5,180 | 54,562.01 | 26.23 |
| Public Works Technician IV | 9/23/02 | | 32,968.00 | - | - | - | - | - | - | - | 32,968.00 | - | 32,968.00 | 2,522.05 | 2,726.45 | 5,180 | 43,396.51 | 20.86 |
| Public Works Technician III | 1/2/03 | | 31,345.60 | - | - | - | - | - | - | 300.04 | 31,645.64 | - | 31,645.64 | 2,420.89 | 2,617.09 | 5,180 | 41,863.63 | 20.13 |
| Public Works Technician II | 10/14/08 | | 13,945.00 | 600.00 | - | - | - | - | - | - | 13,945.00 | | 14,545.00 | 1,112.69 | 1,202.87 | 2,589 | 19,449.56 | 9.35 |
| Public Works Technician I | 11/7/84 | | 27,768.00 | - | - | - | - | - | - | - | 27,768.00 | - | 27,768.00 | 2,124.25 | 2,296.41 | 5,180 | 37,368.67 | 17.97 |
| Public Works Technician I | 7/11/11 | | 24,545.60 | - | - | - | - | - | - | - | 24,545.60 | - | 24,545.60 | 1,877.74 | 2,029.82 | 5,180 | 33,633.26 | 16.17 |
| Public Works Technician I | 1/19/12 | | 24,523.20 | - | - | - | - | - | - | - | 24,523.20 | - | 24,523.20 | 1,876.02 | 2,026.07 | 5,180 | 33,607.29 | 16.16 |
| Public Works Technician I | 8/27/07 | | 26,167.20 | - | - | - | - | - | - | - | 26,167.20 | - | 26,167.20 | 2,003.32 | 2,165.68 | 5,180 | 35,536.20 | 17.08 |
| Public Works Technician I | 2/23/09 | | 24,523.20 | - | - | - | - | - | - | - | 24,523.20 | - | 24,523.20 | 1,876.02 | 2,026.07 | 5,180 | 33,607.29 | 16.16 |
| | | | 302,805.80 | 1,200.00 | | - | | | | 300.04 | 303,705.92 | - | 304,305.92 | 23,279.40 | 25,166.10 | 49,209.00 | 401,960.42 | |

| | |
|---|---|
| Overtime | 2,800.00 |
| FICA (7.65%) | 24,380.53 |
| Stipend | 12,918.00 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 25,397.66 |
| Termination Pay Out | |
| Workers Comp. | 15,608.00 |
| Unemployment<br>1st $9,000 wages only x # employees | 1,282.50 |
| Total Employee Health Costs | 49,205.82 |
| Total Salaries & Benefits | 435,898.43 |

| Retirement | |
|---|---|
| Oct - Dec | 8,717.94 |
| Jan - Sept | 16,679.72 |
| | 25,397.66 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 85,500.00 | x 1.50% | 1,282.50 |

| Employee Health | 5,000 Deductible & Colonial |
|---|---|
| Health | 333.15 |
| Colonial Brid | 62.50 |
| Vision | 5.58 |
| Dental | 23.50 |
| Life | 6.92 |
| Total | 431.63 |
| | 49,205.82 |

| | |
|---|---|
| Full Time | 9.5 |
| Part-Time | 0 |
| Department Number of Employees | 9.50 |

8/2/12 10:41 AM

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

4/13/2011 16:03

01 -GENERAL FUND
17-ANIMAL CONTROL
DEPARTMENT EXPENSES
8/2/2012 10:14

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL 5/31/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | |
| 517-010 SALARIES-ANIMAL CONTROL | 25,522 | 27,429 | 36,555 | 41,658 | 26,358 | 41,658 | 100.00% | 41,652 |
| 517-011 LONGEVITY | 254 | 392 | - | - | | | 0.00% | - |
| 517-012 STIPEND | - | - | - | 950 | 878 | 878 | 0.00% | 1,938 |
| 517-013 SALARIES - ANIMAL ON CALL | - | - | - | - | 1,600 | 2,600 | | 2,600 |
| 517-020 OVERTIME-ANIMAL CONTROL | 1,698 | 575 | 1,576 | 1,500 | 1,051 | 1,500 | 100.00% | 3,600 |
| 517-030 SOCIAL SECURITY | 1,983 | 2,312 | 2,829 | 3,360 | 2,297 | 3,568 | 106.18% | 3,610 |
| 517-040 HEALTH INSURANCE | 4,211 | 4,354 | 3,929 | 7,753 | 2,875 | 7,753 | 100.00% | 7,753 |
| 517-050 RETIREMENT | 1,872 | 2,342 | 3,158 | 3,643 | 2,190 | 3,643 | 100.00% | 3,742 |
| 517-060 WORKER'S COMPENSATION | 1,585 | 2,425 | 1,171 | 2,004 | 1,633 | 1,633 | 81.49% | 1,633 |
| 517-070 UNEMPLOYMENT COMP | 45 | 189 | 72 | 135 | | 135 | 100.00% | 135 |
| TOTAL SALARIES & BENEFITS | 37,169 | 40,018 | 49,290 | 61,003 | 38,881 | 63,368 | 103.88% | 66,663 |
| OTHER EXPENSES | | | | | | | | |
| 517-230 VETERINARIAN | 8,548 | 6,905 | 8,488 | 7,000 | 7,777 | 11,000 | 157.14% | 9,000 |
| 517- IMPOUNDING/SHELTER | - | - | - | - | - | - | 0.00% | 6,000 |
| 517-240 TRAINING & CERTIFICATION | 1,713 | 807 | 589 | 1,500 | 1,464 | 1,464 | 97.60% | 1,500 |
| 517-420 EQUIPMENT | 1,215 | 718 | 796 | 700 | 388 | 1,000 | 142.86% | 1,000 |
| 517- SUPPUES | - | - | - | - | - | 750 | 0.00% | 750 |
| TOTAL OTHER EXPENSES | 11,477 | 8,431 | 9,873 | 9,200 | 9,629 | 14,214 | 154.50% | 18,250 |
| CAPITAL EXPENSES | | | | | | | | |
| 517-800 CAPITAL EXPENDITURES | - | - | - | 5,000 | 6,817 | 14,417 | 288.33% | - |
| TOTAL CAPITAL EXPENSES | - | - | - | 5,000 | 6,817 | 14,417 | 0.00% | - |
| TOTAL 17-ANIMAL CONTROL | 48,646 | 48,449 | 59,163 | 75,203 | 55,327 | 91,998 | 122.33% | 84,913 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2009-10-- | --2010-11-- | --2011-12-- | --2012-13-- |
|---|---|---|---|---|
| ANIMAL CONTROL OFFICER | 1.00 | 1.00 | 1.00 | 1.00 |
| ANIMAL CONTROL OFFICER (PUBLIC WORKS TECH II) | - | - | 0.50 | 0.50 |
| SUBTOTAL FTEs | 1.00 | 1.00 | 1.50 | 1.50 |

CAPITAL EXPENSES - VEHICLE LAPTOP/GPS, SHORT TERM ANIMAL CONTROL HOLDING SHELTER AND TOMMY GATE FOR LARGE DOGS. UTILIZE THREE EMPLOYEES FROM PUBLIC WORKS AS CERTIFIED ACO'S PART TIME. ONE OF THOSE EMPLOYEES ALSO ASSISTS WITH ON-CALL AND IS CERTIFIED FOR EUTHANIZING.

# PAYROLL EXPENSES
# ANIMAL CONTROL

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Education Pay | Annual Amount | 0.00% % of Increase | FY 2011/12 | 7.65% FICA | Retirement | Insurance | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Animal Control Officer | 3/31/08 | 3 Years | 27,705.60 | - | - | 27,705.60 | - | 27,705.60 | 2,119 | 2,291.25 | 5,169 | 37,285 | 17.93 |
| Animal Control Officer (PW Tech II) | | | 13,946.40 | - | - | 13,946.40 | - | 13,946.40 | 1,067 | 1,153.37 | 2,585 | 18,751 | 9.02 |
| | | | 41,652.00 | - | - | 41,652.00 | - | 41,652.00 | 3,186.48 | 3,444.62 | 7,753.50 | 56,036.60 | |

| | |
|---|---|
| Overtime | 3,600.00 |
| FICA (7.65%) | 3,610.04 |
| Stipend | 1,938.00 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 3,742.59 |
| On-call pay | 2,600.00 |
| Workers Comp. | 1,633.00 |
| Unemployment | 135.00 |
| 1st $9,000 wages only x # employees | |
| Total Employee Health Costs | 7,752.78 |
| Total Salaries & Benefits | 66,663.41 |

| | |
|---|---|
| Full Time | 1 |
| Part-Time | 0.50 |
| Department Number of Employees | 1.50 |

| Retirement | |
|---|---|
| Oct - Dec | 989.89 |
| Jan - Sept | 2,752.45 |
| | 3,742.34 |

| Worker's Comp Calculations |
|---|
| 1,633.00 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 9,000.00 | x 1.50% | 135.00 |

| Employee Health 5,000 Deductible & Colonial | |
|---|---|
| Health | 333.15 |
| Colonial Bri | 62.50 |
| Vision | 5.58 |
| Dental | 23.50 |
| Life | 6.00 |
| Total | 430.71 |
| | 7,752.78 |

8/2/12 10:15 AM

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
19-Code
DEPARTMENT EXPENSES
8/2/2012 10:16

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 -- Y-T-D ACTUAL | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-2013 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **SALARIES & BENEFITS** | | | | | | | | |
| 519-010 ~~INSPECTION~~ SALARIES | 56,010 | 89,520 | 87,500 | 34,092 | 18,933 | 34,092 | 100.00% | 38,001 |
| 519-011 ~~INSPECTIONS~~ LONGEVITY | 750 | 1,169 | - | - | - | - | 0.00% | - |
| 519-012 STIPEND | - | - | - | 500 | 594 | 594 | 0.00% | 1,292 |
| 519-015 ~~INSP~~ INCENTIVE PAY-BILINGUAL | 641 | 1,203 | 968 | - | - | - | 0.00% | 600 |
| 519-018 ~~INSPECTION~~ EDUCATION PAY | 610 | 601 | 502 | - | - | - | 0.00% | - |
| 519-020 OVERTIME | 102 | 213 | 270 | - | 178 | 400 | 0.00% | 1,800 |
| 519-030 SOCIAL SECURITY | 4,242 | 7,587 | 6,675 | 2,648 | 1,604 | 2,648 | 100.00% | 3,190 |
| 519-040 HEALTH INSURANCE | 4,239 | 8,744 | 6,814 | 5,419 | 2,396 | 4,762 | 87.88% | 4,536 |
| 519-050 RETIREMENT | 3,804 | 7,685 | 7,424 | 1,878 | 1,541 | 1,878 | 100.00% | 3,341 |
| 519-060 WORKER'S COMPENSATION | 328 | 970 | 976 | 402 | 344 | 344 | 85.57% | 344 |
| 519-070 UNEMPLOYMENT COMPENSATION | 45 | 378 | 144 | 270 | 261 | 270 | 100.00% | 270 |
| TOTAL SALARIES & BENEFITS | 70,771 | 118,072 | 111,273 | 45,209 | 25,851 | 44,988 | 99.51% | 53,374 |
| **OTHER EXPENSES** | | | | | | | | |
| 519-120 DUES & SUBSCRIPTIONS | 200 | 95 | 155 | 500 | - | 125 | 25.00% | 500 |
| 519-130 BONDS & TRAINING | 2,847 | 1,379 | 881 | 2,000 | 50 | 800 | 40.00% | 1,500 |
| 519-140 EMPLOYMENT SCREENING | 0 | 0 | 0 | - | - | - | 0.00% | - |
| 519-125 CONTRACTUAL SERVICES - BUILDING INSPECTI | 0 | 0 | 6100 | 32,000 | 31,575 | 32,000 | 0.00% | - |
| 519-420 OFFICE SUPPLIES | 885 | 792 | 47.05 | 750 | 106 | 250 | 33.33% | 750 |
| 519-430 SUPPLIES & EQUIPMENT | 1,214 | 672 | 0 | 500 | 179 | 475 | 95.00% | 500 |
| 519-480 UNIFORMS | 346 | 472 | 423.92 | 500 | 100 | 300 | 60.00% | 500 |
| 519 VEHICLE PARTS-~~INSPECTION~~ | - | - | - | 2,224 | 919 | 3,000 | 0.00% | 3,200 |
| 619 VEHICLE OUTSIDE MAINT-~~INSP~~ | - | - | - | - | - | - | 0.00% | - |
| 540 VEHICLE FUEL | - | - | - | - | - | - | 0.00% | - |
| 519-700 CONTINGENCIES | 5 | 40 | - | - | - | - | 0.00% | - |
| | | | | | | | 0.00% | |
| TOTAL OTHER EXPENSES | 5,497 | 3,451 | 7,607 | 38,474 | 32,929 | 36,950 | 96.04% | 6,950 |
| **CAPITAL EXPENSES** | | | | | | | | |
| 519-800 CAPITAL EXPENDITURES | - | - | - | - | - | 3,500.00 | - | - |
| TOTAL CAPITAL EXPENSES | - | - | - | - | - | 3,500.00 | - | - |
| TOTAL 19-INSPECTIONS | 76,268 | 121,523 | 118,880 | 83,683 | 58,780 | 85,438 | 102.10% | 60,324 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2009-10-- | --2010-11-- | --2011-12-- | --2012-13-- |
|---|---|---|---|---|
| BUILDING INSPECTOR (2011-12 CONTRACTED POSITIOI | 1.00 | 1.00 | 0.50 | - |
| CODE COMPLIANCE OFFICER | 1.00 | 1.00 | 1.00 | 1.00 |
| SUBTOTAL FTEs | 2.00 | 2.00 | 1.50 | 1.00 |

# PAYROLL EXPENSES
# INSPECTIONS & CODE COMPLIANCE

| Job Title | Hire Date / Notes | Years of Servi | Salary | Bilingual Pay | Education Pay | Annual Amount | % of Increase (0.00%) | FY 2012/13 |
|---|---|---|---|---|---|---|---|---|
| Code Compliance/PD Officer | | | 38,001.00 | 600.08 | - | 38,601.08 | - | 38,601.08 |
| | | | 38,001.00 | 600.08 | - | 38,601.08 | - | 38,601.08 |

| | |
|---|---|
| **Overtime** | 1,800.00 |
| **FICA (7.65%)** | 3,189.52 |
| **STIPEND** | 1,292.00 |
| **Retirement (8.75% in 2012, 8.11% in 2013)** | 3,341.17 |
| **Workers Comp.** | 344.00 |
| **Unemployment** | 270.00 |
| 1st $9,000 wages only x # employees | |
| **Total Employee Health Costs** | 4,536.12 |
| **Total Salaries & Benefits** | 53,373.89 |

Department Number of Employees 1

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| Retirement | |
|---|---|
| Oct - Dec | 883.77 |
| Jan - Sept | 2,457.40 |
| | 3,341.17 |

| Worker's Comp Calculations |
|---|
| 344.00 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 18,000.00 | x 1.50% | 270.00 |

| Employee Health 5% Increase | |
|---|---|
| Health | 322.15 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 26.80 |
| Total | 378.01 |
| | 4,536.12 |

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
20-FINANCE
DEPARTMENT EXPENSES
8/2/2012 11:16

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL 6/21/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **SALARIES & BENEFITS** | | | | | | | | |
| 520-010 FINANCE SALARIES | 124,763 | 147,360 | 81,193 | 80,952 | 52,758 | 80,682 | 99.67% | 95,544 |
| 520-011 FINANCE LONGEVITY | 3,178 | 3,377 | - | - | | | 0.00% | - |
| 520-012 STIPEND | - | - | - | 1,132 | 1,331 | 1,331 | 0.00% | 3,876 |
| 520-015 FINANCE BILINGUAL PAY | 328 | 601 | 605 | 600 | 392 | 600 | 100.00% | 600 |
| 520-018 FINANCE EDUCATION PAY | 1,203 | 1,203 | 68 | - | | - | 0.00% | - |
| 520-020 FINANCE OVERTIME | 732 | 1,177 | 1,159 | 900 | 437 | 600 | 66.67% | - |
| 520-030 FINANCE SOCIAL SECURITY | 9,567 | 12,439 | 6,590 | 6,39L | 4,393 | 6,366 | 99.61% | 6,391 |
| 520-040 FINANCE HEALTH INSURANCE | 10,691 | 11,626 | 4,000 | 5,193 | 5,464 | 9,081 | 174.87% | 15,578 |
| 520-050 FINANCE RETIREMENT | 8,749 | 12,695 | 5,017 | 4,164 | 2,585 | 4,164 | 100.00% | 6,062 |
| 520-060 FINANCE WORKERS COMP | 328 | 679 | 683 | 360 | 359 | 359 | 99.72% | 381 |
| 520-070 FINANCE UNEMPLOYMENT COMP | 90 | 606 | 144 | 270 | 270 | 270 | 100.00% | 270 |
| 520-095 TERMINATION PAY-OUT - FINANCE | - | - | 6,992 | - | - | - | #DIV/0! | |
| TOTAL SALARIES & BENEFITS | 159,630 | 191,762 | 106,450 | 99,962 | 67,989 | 103,453 | 103.49% | 128,702 |
| **OTHER EXPENSES** | | | | | | | | |
| 520-120 DUES & SUBSCRIPTIONS | 305 | 184 | 170 | 600 | 358 | 600 | 100.00% | 600 |
| 520-130 BONDS & TRAINING | 636 | 432 | 537 | 2,500 | 758 | 1,250 | 50.00% | 4,800 |
| 520-140 EMPLOYMENT SCREENING | 42 | - | - | - | | - | 0.00% | - |
| 260 DUES & FEES-BCAO | - | - | - | 10,816.00 | 8,102.00 | 10,816 | 0.00% | 11,356 |
| 280 FEES-DELINQUENT COLLECTOR | - | - | - | 139.00 | - | 139 | 0.00% | 139 |
| 285 Contract Services - MFO *** | - | - | - | 70,560.00 | 41,085.00 | 67,200 | 0.00% | 67,200 |
| 400 BANK /CREDT CARD TERMINAL CHARGES | - | - | - | 4,242.00 | 1,852.50 | 3,980 | 0.00% | 4,242 |
| 520-420 OFFICE SUPPLIES | 2,553 | 2,287 | 2,495 | 4,273 | 3,360 | 3,500 | 81 91% | 3,975 |
| 520-431 EMPLOYEE APPRECIATION LUNCH | - | - | - | 400 | 900 | 900 | | 1,000 |
| 520-600 OFFICE EQUIP. & MAINT | 951 | 409 | - | 900 | - | 300 | 33.33% | 500 |
| 520-700 CONTINGENCIES | 129 | 76 | 3,063 | 200 | 46 | 150 | 75.00% | 150 |
| TOTAL OTHER EXPENSES | 4,617 | 3,388 | 6,265 | 94,630 | 56,461 | 88,835 | 93.88% | 93,962 |
| **CAPITAL EXPENSES** | | | | | | | | |
| 520-800 CAPITAL EXPENDITURES | 22,938 | - | - | 600 | - | - | - | |
| TOTAL CAPITAL EXPENSES | 22,938 | - | - | 600 | - | - | - | - |
| TOTAL 20-FINANCE | 187,185 | 195,150 | 112,715 | 195,192 | 124,451 | 192,288 | 98.51% | 222,664 |
| | | | | | | 2,904 | | |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2009-10-- | --2010-11-- | 2011-12 | --2012-13-- |
|---|---|---|---|---|
| Municipal Finance Officer (Contract Position) | 1.00 | 0.50 | 0.50 | 0.50 |
| Assistant Municipal Finance Officer | 1.00 | 1.00 | 1.00 | - |
| Payroll Clerk (Part-time) | 1.00 | 0.50 | 0.50 | - |
| Accountant IV | - | - | - | 1.00 |
| Accountant I | - | - | - | 1.00 |
| Payroll / Finance Clerk (Part-time) | 1.00 | 0.50 | - | 0.50 |
| **SUBTOTAL FTEs** | 2.00 | 2.50 | 2.00 | 3.00 |

# PAYROLL EXPENSES
# FINANCE

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Education Pay | Annual Amount | % of Increase (0.00%) | FY 2012/13 | FICA (7.65%) | Retirement | Insurance | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ~~Assistant Municipal Finance Officer~~ Accountant IV | 12/5/05 | 7 Years | 39,520.00 | 600.08 | - | 40,120.08 | - | 40,120.08 | 3,069.19 | 3,314.92 | 4,527 | 51,031.19 | 24.53 |
| Accountant | 3/9/87 | 25 Years | 33,176.00 | - | - | 33,176.00 | - | 33,176.00 | 2,537.96 | 2,741.17 | 4,528 | 42,983.13 | 28.50 |
| Payroll / AP Clerk | | | 22,848.00 | - | - | 22,848.00 | - | 22,848.00 | 1,747.87 | - | - | 24,595.87 | 16.31 |
| | | | 95,544.00 | 600.08 | - | 96,144.08 | - | 96,144.08 | 7,355.02 | 6,056.09 | 9,055.00 | 118,610.19 | 69.35 |

| | |
|---|---|
| **Overtime** | - |
| **FICA (7.65%)** | 6,391.49 |
| **Stipend** | 3,876.00 |
| **Retirement (8.75% In 2012, 8.11% In 2013)** | 6,061.69 |
| **Workers Comp.** | 381.15 |
| **Unemployment** | 270.00 |
| 1st $9,000 wages only x # employees | |
| **Total Employee Health Costs** | 16,677.56 |
| **Total Salaries & Benefits** | 129,301.96 |

| Retirement | |
|---|---|
| Oct - Dec | 1,603.35 |
| Jan - Sept | 4,458.23 |
| | 6,061.59 |

| Worker's Comp Calculations | | |
|---|---|---|
| 96,144.08 | x .44% | 423.03 |
| | | x 1.06 |
| | | x .85 |
| | | 381.15 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 18,000.00 | x 1.50% | 270.00 |

| Employee Health | 5,000 Deductible & Colonial |
|---|---|
| Health | 333.15 |
| Colonial Bri | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 8.00 |
| Total | 432.71 |
| | 5,192.52 |

| | |
|---|---|
| Full Time | 2 |
| Part-Time (2 positions at .50) | 1.00 |
| **Department Number of Employees** | **3.00** |

8/2/12 11:15 AM

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
25-CITY MANAGEMENT
DEPARTMENT EXPENSES
8/2/2012 11:21

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL 5/31/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | |
| 525-010 CITY MANAGEMENT SALARIES | - | 168,951.00 | 64,697.59 | 95,000.00 | 62,115.45 | 95,000.00 | 100.00% | 95,000.00 |
| 525-011 LONGEVITY | - | 3,435.00 | - | - | - | - | 0.00% | - |
| 525-012 STIPEND | - | - | - | 500.00 | 529.93 | 529.93 | 0.00% | 1,292.00 |
| 525-017 CERTIFICATION PAY | - | 962.00 | 7.42 | - | - | - | 100.00% | - |
| 525-018 EDUCATION PAY | - | 962.00 | 7.42 | - | - | - | 100.00% | - |
| 525-019 TUITION REIMBURSEMENT | - | 4,000.00 | - | - | - | - | 0.00% | - |
| 525-020 CITY MANAGEMENT OVERTIME | - | - | - | - | - | - | 0.00% | - |
| 525-030 SOCIAL SECURITY | - | 13,222.00 | 4,790.91 | 7,417.00 | 4,816.99 | 7,267.50 | 97.98% | 7,417.00 |
| 525-040 HEALTH INSURANCE | - | 7,272.00 | 2,620.61 | 5,231.00 | 3,364.78 | 5,231.00 | 100.00% | 5,231.00 |
| 525-050 RETIREMENT | - | 12,122.00 | 5,516.39 | 8,140.00 | 5,000.08 | 8,140.00 | 100.00% | 7,975.59 |
| 525-060 WORKER'S COMPENSATION | - | 776.00 | 487.85 | 383.00 | 418.00 | 418.00 | 109.14% | 418.00 |
| 525-070 UNEMPLOYMENT COMPENSATION | - | 479.00 | 72.00 | 135.00 | 135.00 | 135.00 | 100.00% | 135.00 |
| 525-080 CONTRACT LABOR - HR | - | - | - | - | - | - | 0 | - |
| 525-095 TERMINATION PAYOUT | - | 5,462.00 | 1,489.64 | - | - | - | 0.00% | - |
| | | | | | | | | - |
| TOTAL SALARIES & BENEFITS | - | 217,645.00 | 79,689.83 | 116,806.00 | 76,380.23 | 116,721.43 | 99.93% | 117,468.59 |
| OTHER EXPENSES | | | | | | | | |
| 525-120 DUES & SUBSCRIPTIONS | - | 1,045.00 | 2,255.00 | 1,000.00 | 655.00 | 900.00 | 90.00% | 1,000.00 |
| 525-130 BONDS & TRAINING | - | 1,467.00 | 310.00 | - | - | - | 0 | - |
| 525-140 EMPLOY. SCREENING & RECRUITM | - | 13,710.00 | 14,887.45 | - | - | - | 0.00% | - |
| 525-150 MOVING EXPENSE - CITY MGR | - | - | 1,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 100.00% | - |
| 525-420 OFFICE SUPPLIES | - | 961.00 | 1,792.22 | 1,200.00 | 1,183.96 | 1,200.00 | 100.00% | 1,200.00 |
| 525-430 HR SUPPLIES | - | 1,888.00 | - | - | - | - | 0.00% | - |
| 525-640 EMPLOYEE RECOGNITION | | | - | - | 900.00 | 900.00 | 0.00% | 4,500.00 |
| 525-645 MEALS & ENTERTAINMENT | - | 1,419.00 | 229.18 | 500.00 | 276.52 | 500.00 | 100.00% | 500.00 |
| 525-650 VEHICLE EXPENSE | - | 4,787.00 | - | - | - | - | 0.00% | - |
| 525-655 CELL PHONE ALLOWANCE | - | - | 854.59 | 1,440.00 | 941.63 | 1,440.00 | 100.00% | 1,440.00 |
| 525-900 TRANSFER TO EDC | - | - | - | 219,186.00 | 219,185.64 | 219,185.64 | 100.00% | - |
| TOTAL OTHER EXPENSES | - | 25,277.00 | 21,328.44 | 233,326.00 | 233,142.75 | 234,125.64 | 100.34% | 8,640.00 |
| TOTAL 25-CITY MANAGEMENT | - | 242,922.00 | 101,018.27 | 350,132.00 | 309,522.98 | 350,847.07 | 100.20% | 126,108.59 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2009-10-- | --2010-11-- | --2011-12-- | --2012-13-- |
|---|---|---|---|---|
| CITY MANAGER | 1.00 | 1.00 | 1.00 | 1.00 |
| SUBTOTAL FTEs | 1.00 | 1.00 | 1.00 | 1.00 |

# PAYROLL EXPENSES
# CITY MANAGEMENT

| Job Title | Hire Date | Years of Service | Salary | Cell Phone Raimbursement | Education Pay | Annual Amount | 0.00% % of Increase | FY 2012/13 | 7.65% FICA | Retirement | Insurance | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City Manager | 3/1/11 | 1.5 Years | 95,000.00 | 1,440.00 | - | 96,440.00 | - | 96,440.00 | 7,377.66 | 7,975.59 | 4,567.00 | 116,360.25 | 55.94 |
| | | | 95,000.00 | 1,440.00 | - | 96,440.00 | - | 96,440.00 | 7,378 | 7,976 | 4,567 | 116,360 | 56 |

| | |
|---|---|
| Overtime | - |
| FICA (7.65%) | 7,417.00 |
| Stipend | 1,291.80 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 7,975.59 |
| Workers Comp. | 418.00 |
| Unemployment<br>1st $9,000 wages only x # employees | 135.00 |
| Total Employee Health Costs | 5,230.92 |
| Total Salaries & Benefits | 118,908.31 |

| Retirement | |
|---|---|
| Oct - Dec | 2,109.63 |
| Jan - Sept | 5,865.96 |
| | 7,975.59 |

| Worker's Comp Calculations | | |
|---|---|---|
| 96,440.00 | x .44% | 424.34 |
| | | x 1.06 |
| | | x .85 |
| | | 382.33 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 9,000.00 | x 1.50% | 135.00 |

| Employee Health 5,000 Deductible & Colonial | |
|---|---|
| Health | 333.15 |
| Colonial Bri | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 11.20 |
| Total | 435.91 |
| | 5,230.92 |

Department Number of Employees 1

8/2/12 11:20 AM

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
526 - POOL
DEPARTMENT EXPENSES
8/2/2012 10:37

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2011 Y-T-D ACTUAL 6/11/2012 | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 1011-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **SALARIES & BENEFITS** | | | | | | | | |
| 526-010 POOL SALARIES | 39,930 | 51,681 | - | 51,200 | - | 51,200 | 100.00% | 51,200 |
| 526-011 LONGEVITY | - | - | - | - | - | - | 0.00% | - |
| 516-020 OVERTIME | 737 | 156 | - | 2,800 | - | 1,800 | 100.00% | 2,800 |
| 526-030 SOCIAL SECURITY | 3,127 | 3,966 | - | 4,131 | - | 4,131 | 100.00% | 4,131 |
| 526-040 HEALTH INSURANCE | - | - | - | - | - | - | 0.00% | - |
| 526-050 RETIREMENT | - | 109 | - | - | - | - | 0.00% | - |
| 526-060 WORKERS' COMPENSATION | 820 | 1,455 | - | 203 | 2,135 | 2,135 | 1051.71% | 2,135 |
| 526-070 UNEMPLOYMENT COMP-POOL | 209 | 1,044 | - | 2,430 | - | 2,430 | 100.00% | 2,430 |
| **TOTAL SALARIES & BENEFITS** | 44,823 | 58,411 | - | 60,764 | 1,135 | 61,696 | 103.18% | 62,696 |
| **OTHER EXPENSES** | | | | | | | | |
| 526-100 UTILITIES | - | - | - | 17,000 | 7,443 | | | 12,500 |
| 526-130 TRAINING | - | - | - | 1,000 | - | 2,000 | | 1,500 |
| 526-240 CONTRACT MAINTENANCE OUTS | - | - | - | - | - | 30,000 | | - |
| 516-250 CONTRACT MAINT.-GREEN BEL | - | - | - | - | - | - | | - |
| 526-255 CONTRACT SERVICES - POOL | - | - | - | 4,500 | - | 4,500 | | 5,000 |
| 526-260 GREEN BELT CLEANING | - | - | - | - | - | - | | - |
| 526-430 SUPPLIES | - | - | - | 10,000 | 894 | 894 | | 10,000 |
| 526-520 EQUIPMENT REPAIR | - | - | - | 3,500 | - | 3,500 | | 3,500 |
| 526-630 FACILITY MAINTENANCE | - | - | - | 2,000 | - | 2,000 | | 2,000 |
| 516-635 TREES / SHRUBS/LANDSCAPING | - | - | - | - | - | 500 | | - |
| 526-700 CONTINGENCIES | - | - | - | 500 | - | 500 | | 500 |
| **TOTAL OTHER EXPENSES** | | | - | 39,500 | 8,337 | 43,894 | | 35,000 |
| **CAPITAL EXPENSES** | | | | | | | | |
| 526-800 CAPITAL EXPENDITURE | | | | 29,250 | - | | | |
| 526-810 CAPITAL IMPROVEMENTS | | | | | | | | - |
| **TOTAL CAPITAL EXPENSES** | | | - | 19,250 | - | - | | - |
| **TOTAL 06-PARKS & RECREATION** | 167,910 | 143,179 | - | 119,514 | 10,472 | 106,590 | 82.30% | 97,696 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE - ALL SEASONAL

| POSITION TITLE | --2009-10-- | --2010-11-- | --2011-12-- | --2012-13-- |
|---|---|---|---|---|
| POOL MANAGER | 1 | 1 | 1 | 1 |
| POOL SUPERVISOR | 2 | 1 | 2 | 2 |
| LIFEGUARDS | 16 | 16 | 16 | 16 |
| **SUBTOTAL FTEs** | 19.00 | 19.00 | 19.00 | 19.00 |

# PAYROLL EXPENSES
# POOL

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Special Assign. Pay | CERT Pay | CPI Pay | Mast. Cert | Instr. Pay | Education Pay | Annual Amount | % of Increase (0.00%) | FY 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Pool Manager / Lifeguard | | | 9,600.00 | - | - | - | - | - | - | - | 9,600.00 | - | 9,600.00 |
| Pool Supervisor / Lifeguards | | | 7,360.00 | - | - | - | - | - | - | - | 7,360.00 | - | 7,360.00 |
| Pool Supervisor / Lifeguards | | | 7,360.00 | - | - | - | - | - | - | - | 7,360.00 | - | 7,360.00 |
| Lifeguards | | | - | - | - | - | - | - | - | - | - | - | - |
| 16 Weeks | | | - | - | - | - | - | - | - | - | - | - | - |
| 48 Hours per Week | | | - | - | - | - | - | - | - | - | - | - | - |
| Average Number of Lifeguards (capacity of 100) | | | - | - | - | - | - | - | - | - | - | - | - |
| Number of Hours (estimated) 3,072 | | | 26,880.00 | - | - | - | - | - | - | - | 26,880.00 | - | 26,880.00 |
| (average hourly wage - 8.75) | | | - | - | - | - | - | - | - | - | - | - | - |
| | | | - | - | - | - | - | - | - | - | - | - | - |
| | | | 51,200.00 | - | | - | | | | - | 51,200.00 | - | 51,200.00 |
| **Overtime** | | | 2,800.00 | | | | | | | | | | |
| **FICA (7.65%)** | | | 4,131.00 | | | | | | | | | | |
| | | | - | | | | | | | | | | |
| **Workers Comp.** | | | 2,135.00 | | | | | | | | | | |
| **Unemployment** | | | 2,430.00 | | | | | | | | | | |
| 1st $9,000 wages only x # employees | | | | | | | | | | | | | |
| **Total Employee Health Costs** | | | - | | | | | | | | | | |
| **Total Salaries & Benefits** | | | 62,696.00 | | | | | | | | | | |
| Full Time | 0 | | | | | | | | | | | | |
| Part-Time | 18 | | | | | | | | | | | | |
| **Department Number of Employees** | 18.00 | | | | | | | | | | | | |

8/2/12 10:33 AM

| Retirement | |
|---|---|
| Oct - Dec | - |
| Jan - Sept | - |
| | - |

| Worker's Comp Calculations | | |
|---|---|---|
| 51,200.00 | | |
| | | 2,135.00 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 162,000.00 | x 1.50% | 2,430.00 |

| Employee Health 5% Increase | |
|---|---|
| Health | 322.15 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 69.00 |
| Total | 420.21 |
| | - |

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

4/13/12 as of 3/31/2012
01 -GENERAL FUND
27-POST OFFICE
DEPARTMENT EXPENSES
7/19/2012 12:23

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL 6/21/2012 | ----------) PROJECTED YEAR END (9) | PERCENTAGE OF BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | |
| 527-010 POST OFFICE SALARIES | 36,827 | 32,406 | 19,824 | 10,296 | 6,649 | 10,296 | 100.00% | 20,592 |
| 527-011 LONGEVITY | 226 | - | - | - | - | - | 0.00% | - |
| 527-012 STIPEND | - | - | - | 537 | 537 | 537 | 0.00% | 1,292 |
| 527-015 P. O. INCENTIVE PAY-BILINGUAL | - | - | - | - | - | - | 0.00% | - |
| 527-020 OVERTIME - POST OFFICE | 279 | 121 | - | 675 | - | - | 0.00% | 300 |
| 527-030 SOCIAL SECURITY | 2,855 | 2,745 | 1,486 | 858 | 562 | 858 | 99.95% | 1,575 |
| 527-040 HEALTH INSURANCE | 4,206 | 3,950 | - | 1,055 | 755 | 1,055 | 100.00% | - |
| 527-050 RETIREMENT | 1,814 | 1,848 | (137) | - | - | | #DIV/0! | - |
| 527-060 WORKER'S COMPENSATION | 109 | 194 | 195 | 46 | 45 | 46 | 100.00% | 45 |
| 527-070 UNEMPLOYMENT COMPENSATION | 107 | 359 | 76 | 135 | 128 | 135 | 100.00% | 135 |
| 527-095 TERMINATION PAY-OUT | - | 1,056 | - | - | - | - | 0.00% | - |
| | | | | | | | 0.00% | |
| TOTAL SALARIES & BENEFITS | 46,424 | 42,679 | 21,445 | 13,602 | 8,675 | 12,927 | 95.03% | 23,939 |
| OTHER EXPENSES | | | | | | | | |
| 527-120 DUES & SUBSCRIPTIONS | - | - | - | - | - | - | 0.00% | |
| 527-130 BONDS & TRAINING | 350 | 245 | 245 | 300 | 245 | 300 | 100.00% | 300 |
| 527-420 OFFICE SUPPLIES - POST OFFICE | 2,293 | 2,669 | 2,288 | 2,500 | 1,931 | 2,015 | 80.60% | 2,500 |
| 527-421 CONTRACT / SEASONAL HELP | - | - | - | 3,956 | 321 | 875 | 0.00% | 2,500 |
| 527-590 POSTAGE - POST OFFICE | - | - | - | - | - | - | 0.00% | - |
| 527-600 OFFICE EQUIPMENT & MAINTENANCE | 1,086 | 585 | - | - | - | - | 0.00% | - |
| 527-610 OFFICE EQUIPMENT LEASE | 2,063 | 3,156 | 3,742 | 3,200 | 2,367 | 3,200 | 100.00% | 3,200 |
| 527-700 CONTINGENCIES | 548 | 300 | - | 300 | - | - | 0.00% | 300 |
| 527-710 INVENTORY ADJUSTMENTS | - | - | - | 100 | - | 100 | 100.00% | 400 |
| | | | | | | | 0.00% | |
| TOTAL OTHER EXPENSES | 6,340 | 6,955 | 6,275 | 10,356 | 4,864 | 6,490 | 62.67% | 9,200 |
| CAPITAL EXPENSES | | | | | | | | |
| 527-800 CAPITAL EXPENSE | | - | - | - | - | | - | |
| TOTAL CAPITAL EXPENSES | | - | - | - | - | - | - | - |
| TOTAL 27-POST OFFICE | 52,764 | 49,634 | 27,720 | 23,958 | 13,539 | 19,417 | 81.04% | 33,139 |

## FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

| POSITION TITLE | --2009-10-- | --2010-11-- | --2011-12-- | 2012-13 |
|---|---|---|---|---|
| POSTAL CLERK | 1.00 | 1.00 | - | - |
| POSTAL CLERK (2 PART-TIME) | 1.00 | 1.00 | 0.50 | 1.00 |
| **SUBTOTAL FTEs** | 2.00 | 2.00 | 0.50 | 1.00 |

# PAYROLL EXPENSES
# POST OFFICE

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | CERT Pay | Education Pay | Annual Amount | 0.00% % of Increase | FY 2012/13 | Hourly Rate |
|---|---|---|---|---|---|---|---|---|---|---|
| Part-Time Postal Clerk | | | 10,296.00 | - | - | - | 10,296.00 | - | 10,296.00 | 9.90 |
| Part-Time Postal Clerk | | | 10,296.00 | - | - | - | 10,296.00 | - | 10,296.00 | 9.90 |
| | | | 20,592.00 | - | - | - | 20,592.00 | - | 20,592.00 | |

| | |
|---|---|
| **Overtime** | 300.00 |
| **FICA (7.65%)** | 1,575.00 |
| **Stipend** | 1,292.00 |
| **Retirement** | - |
| **Workers Comp.** | 45.00 |
| **Unemployment** | 135.00 |
| 1st $9,000 wages only x # employees | |
| **Total Employee Health Costs** | - |
| **Total Salaries & Benefits** | 23,939.00 |

| | |
|---|---|
| Full Time | 0.00 |
| Part-Time (2*0.5) | 1.00 |
| **Department Number of Employees** | 1.00 |

| Retirement | |
|---|---|
| Oct - Dec | - |
| Jan - Sept | - |
| | - |

| Worker's Comp Calculations | | |
|---|---|---|
| 20,892.00 | x .44% | |
| | | 45.00 |

| Unemployment Calculation | | |
|---|---|---|
| 9,000.00 | | |
| 9,000.00 | x 1.50% | 135.00 |

| Employee Health | 5,000 Deductible & Colonial | |
|---|---|---|
| Health | 333.15 | |
| Colonial Bridge | 62.50 | |
| Vision | 5.56 | |
| Dental | 23.50 | |
| Life | - | |
| Total | 424.71 | |
| | - | - |

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

01 -GENERAL FUND
28-HUMAN RESOURCES
DEPARTMENT EXPENSES
8/2/2012 11:17

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL | ----------) PROJECTED YEAR END | 2012-13 ADOPTED BUDGET |
|---|---|---|---|---|---|---|---|
| OTHER EXPENSES | | | | | | | |
| S28-140 EMPLY. SCREENING & RECRUITMENT | - | - | - | 13,500 | 8,511 | 12,500 | 13,500 |
| S28-141 ADP SERVICES | - | - | - | 38,000 | 23,603 | 38,000 | - |
| Employee Medical Cost Assistance | - | - | - | - | - | - | 93,000 |
| EMPLY. RECONGITION PROGRAM | - | - | - | 2,200 | - | 2,200 | 2,200 |
| EMPLY. WELLNESS PROGRAM | - | - | - | 2,000 | - | 2,000 | 2,000 |
| TOTAL OTHER EXPENSES | - | - | - | 55,700 | 32,113 | 54,700 | 110,700 |
| CAPITAL EXPENSES | | | | | | | |
| S04-800 CAPITAL EXPENDITURES | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENSES | - | - | - | - | - | - | - |
| TOTAL 04-SPECIAL SERVICES | - | - | - | 55,700 | 32,113 | 54,700 | 110,700 |

# CITY OF WINDCREST, TEXAS
# ENTERPRISE FUND
# GARBAGE FUND
# FISCAL YEAR 2012-13

**DEPARTMENT SUMMARY:**

The Garbage Department serves the consumers by providing sanitation services to all residents and businesses within the City of Windcrest. In the City of Windcrest, residential consumers are billed twice a year (April and October), and the commercial consumers receive a monthly billing.

Currently the sanitation services are provided by Allied Waste Services. Residential customers are allowed to use their own trash receptacles and the trash is pick up from the allies instead of from the front curb.

*CITY OF WINDCREST, TEXAS*
*FISCAL YEAR 2012-13 PROPOSED BUDGET*
*GARBAGE FUND*
*SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE*

| | 2008-2009 | 2009-2010 | 2010-2011 | ----------2011-2012---------- | | | 2012-2013 |
|---|---|---|---|---|---|---|---|
| Description | Actual | Actual | Actual | Current Budget | YTD | Projected Year End | Proposed Budget |
| **BEGINNING FUND BALANCE** | | | | | | | |
| UNRESERVED, UNDESIGNATED | 56,112.06 | 96,480.73 | 101,458.23 | 109,645.23 | - | 101,458.23 | 94,223.04 |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | - | - | - | - | - | - | - |
| **TOTAL BEGINNING FUND BALANCE** | 56,112.06 | 96,480.73 | 101,458.23 | 109,645.23 | - | 101,458.23 | 94,223.04 |
| **REVENUES** | | | | | | | |
| INCOME - COMMERCIAL | 246,429.67 | 313,366.51 | 373,029.00 | 373,476.00 | 254,915.91 | 373,476.00 | 373,476.00 |
| INCOME - RESIDENTIAL | 470,986.04 | 483,709.78 | 487,710.00 | 492,812.00 | 483,876.81 | 483,876.81 | 487,710.00 |
| INCOME - RECYCLING | 190.83 | 117.09 | 347.00 | 248.00 | 188.00 | 248.42 | 347.00 |
| INCOME - LATE CHARGE | 12,501.50 | 6,480.44 | 11,123.98 | 16,268.00 | 12,831.89 | 16,268.25 | 11,123.98 |
| INTEREST ON INVESTMENTS | 2,601.02 | 1,666.42 | 16.00 | 11.00 | 10.95 | 10.95 | 16.00 |
| INCOME - MISC | 34.85 | 219.63 | 192.00 | - | | 191.81 | - |
| **TOTAL REVENUES** | 732,743.91 | 805,559.87 | 872,417.98 | 882,815.00 | 751,823.56 | 874,072.24 | 872,872.98 |
| **EXPENDITURES** | | | | | | | |
| EXPENSES - COMMERCIAL | 221,032.79 | 285,714.28 | 333,823.45 | 365,651.00 | 200,543.73 | 365,651.43 | 365,651.43 |
| EXPENSES - RESIDENTIAL | 416,342.45 | 418,479.09 | 351,858.74 | 420,656.00 | 278,975.79 | 420,656.00 | 420,656.00 |
| EXPENSES - ADMINISTRATIVE | 55,000.00 | 95,000.00 | 145,423.15 | 95,000.00 | 71,250.00 | 95,000.00 | 95,000.00 |
| EXPENSES - BAD DEBT | - | 1,389.00 | - | 1,508.00 | - | - | - |
| EXPENSES - ALLY REPAIR | - | - | - | 90,000.00 | - | - | 75,000.00 |
| EXPENSES - ADDITIONAL CITY SERVICES | - | - | - | 10,000.00 | - | - | 10,000.00 |
| EXPENSES - MED. WASTE & CLEAN UP | - | - | - | - | | - | - |
| **TOTAL EXPENDITURES** | 692,375.24 | 800,582.37 | 831,105.34 | 982,815.00 | 550,789.52 | 881,307.43 | 966,307.43 |
| **ENDING FUND BALANCE:** | | | | | | | |
| UNRESERVED, UNDESIGNATED | 96,480.73 | 101,458.23 | 142,770.87 | 9,645.23 | | 94,223.04 | 588.59 |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | | - | - |
| UNRESERVED, DESIGNATED | - | - | - | - | | - | - |
| **TOTAL ENDING FUND BALANCE** | 96,480.73 | 101,458.23 | 142,770.87 | 53,815.62 | | 94,223.04 | 588.59 |

**Alley repairs and Additional City Services are new line items for the upcoming Fiscal Year.**

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***DEBT SERVICE FUND***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | ———2011-2012---------- | | 2012-2013 |
|---|---|---|---|---|---|---|
| Description | Actual | Actual | Actual | Current Budget | Projected Year End | Proposed Budget |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | 53,815.62 | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 37,620.75 | 30,273.39 | 14,448.15 | - | 14,448.15 | 19,014.42 |
| **TOTAL BEGINNING FUND BALANCE** | 37,620.75 | 30,273.39 | 14,448.15 | 53,815.62 | 14,448.15 | 19,014.42 |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 1,138.08 | 163.34 | 1.82 | 1.20 | 2.50 | 1.20 |
| INCOME - AD VALOREM TAX | 344,593.24 | 331,220.92 | 311,239.56 | 361,155.77 | 361,155.77 | 356,584.00 |
| TRANSFER IN - FROM HOT FUND | 110,963.00 | 112,068.00 | - | - | - | - |
| TRANSFER IN - FROM CIP | 89,280.00 | 133,000.00 | 164,833.62 | 120,000.00 | 120,000.00 | 120,000.00 |
| **TOTAL REVENUES** | 545,974.32 | 576,452.26 | 476,075.00 | 481,156.97 | 481,158.27 | 476,585.20 |
| **EXPENDITURES** | | | | | | |
| TAX NOTE PRINCIPAL | 495,000.00 | 515,000.00 | 415,000.00 | 430,000.00 | 430,000.00 | 445,000.00 |
| TAX NOTE INTEREST | 58,021.68 | 77,277.50 | 61,075.00 | 46,592.00 | 46,592.00 | 31,584.00 |
| PAY AGENT/REGISTAR FEES | 300.00 | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 553,321.68 | 592,277.50 | 476,075.00 | 476,592.00 | 476,592.00 | 476,584.00 |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | 53,815.62 | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 30,273.39 | 14,448.15 | 14,448.15 | - | 19,014.42 | 19,015.62 |
| **TOTAL ENDING FUND BALANCE** | 30,273.39 | 14,448.15 | 14,448.15 | 53,815.62 | 19,014.42 | 19,015.62 |

**City of Windcrest**
**Schedule of Outstanding General Obligation Bonds**
**Fiscal Year 2012-13**

| Fiscal Year Ended 30-Sep | GO Bonds - Refinancing Series, 2008 Principal | Interest | Total | General Obligation Bonds | I/S Tax Rate |
|---|---|---|---|---|---|
| 2013 | 445,000 | 31,585 | 476,585 | 476,585 | 0.11 |
| 2014 | 460,000 | 16,054 | 476,054 | 476,054 | 0.11 |
| 2015 | - | - | - | - | |
| 2016 | - | - | - | - | |
| 2017 | - | - | - | - | |
| 2018 | - | - | - | - | |
| 2019 | - | - | - | - | |
| 2020 | - | - | - | - | |
| 2021 | - | - | - | - | |
| 2022 | - | - | - | - | |
| 2023 | - | - | - | - | |
| 2024 | - | - | - | - | |
| 2025 | - | - | - | - | |
| 2026 | - | - | - | - | |
| Remaining as of Oct. 1, 2012 | 905,000 | 47,639 | 952,639 | 952,639 | |

**Recapitulation by Fund Including Interest**

| Fiscal Year Ended 30-Sep | Interest & Sinking Fund Principle | Interest | Total |
|---|---|---|---|
| 2013 | 445,000 | 31,585 | 476,585 |
| 2014 | 460,000 | 16,054 | 476,054 |
| 2015 | - | - | - |
| 2016 | - | - | - |
| 2017 | - | - | - |
| 2018 | - | - | - |
| 2019 | - | - | - |
| 2020 | - | - | - |
| 2021 | - | - | - |
| 2022 | - | - | - |
| 2023 | - | - | - |
| 2024 | - | - | - |
| 2025 | - | - | - |
| 2026 | - | - | - |
| Remaining as of Oct. 1, 2012 | 905,000 | 47,639 | 952,639 |

WINDCREST
TEXAS

# OTHER FUNDS

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

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

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

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

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

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

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

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

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

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

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

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***ASSET SEIZURE FUND - FEDERAL***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| Description | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Actual | 2011-2012 Budget | 2011-2012 Projected Year End | 2012-2013 Proposed Budget |
|---|---|---|---|---|---|---|
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 9.99 | 10.11 | 346.84 | 346.89 | 346.84 | 346.84 |
| **TOTAL BEGINNING FUND BALANCE** | 9.99 | 10.11 | 346.84 | 346.89 | 346.84 | 346.84 |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 0.12 | 0.07 | - | 0.05 | - | - |
| INCOME - ABAND/SEIZED PROPERTY | - | 336.66 | - | - | - | - |
| MISC | - | - | - | - | - | - |
| **TOTAL REVENUES** | 0.12 | 336.73 | - | 0.05 | - | - |
| **EXPENDITURES** | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | - | - | - | - | - | - |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 10.11 | 346.84 | 346.84 | 346.94 | 346.84 | 346.84 |
| **TOTAL ENDING FUND BALANCE** | 10.11 | 346.84 | 346.84 | 346.94 | 346.84 | 346.84 |

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***ASSET SEIZURE FUND - STATE***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| Description | Actual | Actual | Actual | Budget | Projected Year End | Proposed Budget |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 17,707.56 | 17,856.07 | 17,890.49 | 20,425.84 | 17,890.49 | 5,568.74 |
| **TOTAL BEGINNING FUND BALANCE** | 17,707.56 | 17,856.07 | 17,890.49 | 20,425.84 | 17,890.49 | 5,568.74 |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 148.51 | 34.42 | - | 0.14 | - | - |
| INCOME - ABAND/SEIZED PROPERTY | - | - | 2,535.21 | - | 2,678.25 | - |
| MISC | - | - | - | | | - |
| **TOTAL REVENUES** | 148.51 | 34.42 | 2,535.21 | 0.14 | 2,678.25 | - |
| **EXPENDITURES** | - | - | 1,443.00 | 15,000.00 | 15,000.00 | 5,500.00 |
| **TOTAL EXPENDITURES** | - | - | 1,443.00 | 15,000.00 | 15,000.00 | 5,500.00 |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 17,856.07 | 17,890.49 | 18,982.70 | 5,425.98 | 5,568.74 | 68.74 |
| **TOTAL ENDING FUND BALANCE** | 17,856.07 | 17,890.49 | 18,982.70 | 5,425.98 | 5,568.74 | 68.74 |

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***COUNTY FIRE CONTIBUTION***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| **Description** | **Actual** | **Actual** | **Actual** | **Budget** | **Projected Year End** | **Proposed Budget** |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 28,375.14 | 19,527.57 | 14,524.90 | 38,717.38 | 11,615.22 | 10,137.43 |
| **TOTAL BEGINNING FUND BALANCE** | **28,375.14** | **19,527.57** | **14,524.90** | **38,717.38** | **11,615.22** | **10,137.43** |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 221.42 | 64.16 | 0.73 | 3.00 | 0.73 | 0.81 |
| INCOME - BEXAR COUNTY | 19,239.57 | 19,321.28 | 20,673.86 | 21,077.76 | 21,077.76 | 21,077.76 |
| INCOME - OTHER | 1,000.00 | - | 1,000.00 | - | - | - |
| **TOTAL REVENUES** | **20,460.99** | **19,385.44** | **21,674.59** | **21,080.76** | **21,078.49** | **21,078.57** |
| **EXPENDITURES** | | | | | | |
| FIRE SUPPLIES | 15,051.17 | 9,493.52 | 16,507.17 | 9,493.00 | 9,493.00 | 9,493.00 |
| MISC | 6,281.43 | 8,950.03 | 8,077.10 | 7,123.28 | 7,123.28 | 7,123.00 |
| CAPITAL IMPROVEMENTS | 7,975.96 | 5,944.56 | - | 5,940.00 | 5,940.00 | 4,600.00 |
| **TOTAL EXPENDITURES** | **29,308.56** | **24,388.11** | **24,584.27** | **22,556.28** | **22,556.28** | **21,216.00** |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 19,527.57 | 14,524.90 | 11,615.22 | 37,241.86 | 10,137.43 | 10,000.00 |
| **TOTAL ENDING FUND BALANCE** | **19,527.57** | **14,524.90** | **11,615.22** | **37,241.86** | **10,137.43** | **10,000.00** |

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***SCHOOL CROSSING GUARD FUND***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| **Description** | **Actual** | **Actual** | **Actual** | **Budget** | **Projected Year End** | **Proposed Budget** |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 24,104.27 | 28,094.85 | 34,310.14 | 38,717.38 | 38,623.33 | 43,407.03 |
| **TOTAL BEGINNING FUND BALANCE** | 24,104.27 | 28,094.85 | 34,310.14 | 38,717.38 | 38,623.33 | 43,407.03 |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 344.71 | 238.72 | 3.17 | 3.00 | 3.17 | 3.00 |
| INCOME - BEXAR COUNTY | 5,718.22 | 5,926.57 | 5,430.11 | 5,380.53 | 5,380.53 | 5,380.53 |
| INCOME - SCHOOL ZONE FINES | 25.00 | 50.00 | - | - | - | - |
| **TOTAL REVENUES** | 6,087.93 | 6,215.29 | 5,433.28 | 5,383.53 | 5,383.70 | 5,383.53 |
| **EXPENDITURES** | | | | | | |
| DARE PROGRAM | 335.00 | - | - | - | - | - |
| SAFETY EQUIPMENT | - | - | - | - | - | - |
| STREET MAINTENANCE | - | - | - | - | - | - |
| MISCELLANIOUS | t,762.35 | 830.19 | 1,120.09 | 2,000.00 | 600.00 | 4,000.00 |
| CAPITAL IMPROVEMENTS | - | - | - | 13,000.00 | - | 28,000.00 |
| **TOTAL EXPENDITURES** | 2,097.35 | 830.19 | 1,120.09 | 15,000.00 | 600.00 | 32,000.00 |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 28,094.85 | 33,479.95 | 38,623.33 | 29,100.91 | 43,407.03 | 16,790.56 |
| **TOTAL ENDING FUND BALANCE** | 28,094.85 | 33,479.95 | 38,623.33 | 29,100.91 | 43,407.03 | 16,790.56 |

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***POLICE DONATIONS FUND***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| **Description** | **Actual** | **Actual** | **Actual** | **Budget** | **Projected Year End** | **Proposed Budget** |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 1,990.16 | 3,001.96 | 2,864.86 | 4,419.62 | 4,618.43 | 4,619.22 |
| **TOTAL BEGINNING FUND BALANCE** | 1,990.16 | 3,001.96 | 2,864.86 | 4,419.62 | 4,618.43 | 4,619.22 |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 31.53 | 25.50 | 0.69 | 0.30 | 0.79 | 0.70 |
| INCOME - POLICE DONATIONS | 1,930.00 | 1,300.00 | 1,752.68 | 1,500.00 | - | - |
| INCOME - SWIM TEAM DONATIONS | 14.93 | - | - | - | - | - |
| **TOTAL REVENUES** | 1,976.46 | 1,325.50 | 1,753.57 | 1,500.30 | 0.79 | 0.70 |
| **EXPENDITURES** | | | | | | |
| MISCELLANIOUS | 964.66 | 1,462.60 | - | 4,000.00 | - | 2,000.00 |
| **TOTAL EXPENDITURES** | 964.66 | 1,462.60 | - | 4,000.00 | - | 2,000.00 |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 3,001.96 | 2,864.86 | 4,618.43 | 1,919.92 | 4,619.22 | 2,619.92 |
| **TOTAL ENDING FUND BALANCE** | 3,001.96 | 2,864.86 | 4,618.43 | 1,919.92 | 4,619.22 | 2,619.92 |

*CITY OF WINDCREST, TEXAS*
*FISCAL YEAR 2012-13 PROPOSED BUDGET*
*POLICE EDUCATION TRAINING FUND*
*SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE*

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| Description | Actual | Actual | Actual | Budget | Projected Year End | Proposed Budget |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 4,981.32 | 6,839.24 | 8,702.91 | 10,456.34 | 8,702.91 | 8,702.91 |
| TOTAL BEGINNING FUND BALANCE | 4,981.32 | 6,839.24 | 8,702.91 | 10,456.34 | 8,702.91 | 8,702.91 |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 79.07 | 67.31 | | 0.80 | | 0.80 |
| INCOME - LEOSE | 1,778.85 | 1,796.36 | | 1,752.68 | - | 1,752.68 |
| TOTAL REVENUES | 1,857.92 | 1,863.67 | - | 1,753.48 | - | 1,753.48 |
| **EXPENDITURES** | | | | | | |
| TRAINING | - | - | - | 4,000.00 | - | 4,000.00 |
| TOTAL EXPENDITURES | - | - | - | 4,000.00 | - | 4,000.00 |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 6,839.24 | 8,702.91 | 8,702.91 | 8,209.82 | 8,702.91 | 6,456.39 |
| TOTAL ENDING FUND BALANCE | 6,839.24 | 8,702.91 | 8,702.91 | 8,209.82 | 8,702.91 | 6,456.39 |

1/2 of the Training Budget for the Police Department in the General Fund will utilize funds from here.

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***ROOSEVELT SCHOLARSHIP FUND***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| **Description** | **Actual** | **Actual** | **Actual** | **Budget** | **Projected Year End** | **Proposed Budget** |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 3,420.85 | 3,512.78 | 6,091.29 | 4,091.68 | 4,091.83 | 4,092.21 |
| **TOTAL BEGINNING FUND BALANCE** | **3,420.85** | **3,512.78** | **6,091.29** | **4,091.68** | **4,091.83** | **4,092.21** |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 46.57 | 30.99 | 0.54 | 0.75 | 0.38 | 0.38 |
| INCOME | 45.36 | 2,547.52 | - | - | - | - |
| **TOTAL REVENUES** | **91.93** | **2,578.51** | **0.54** | **0.75** | **0.38** | **0.38** |
| **EXPENDITURES** | | | | | | |
| MISC - SETTING UP 501.c3 | - | - | - | 1,500.00 | - | 1,500.00 |
| MISC | - | - | 2,000.00 | 2,500.00 | - | 2,000.00 |
| **TOTAL EXPENDITURES** | **-** | **-** | **2,000.00** | **4,000.00** | **-** | **3,500.00** |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 3,512.78 | 6,091.29 | 4,091.83 | 92.43 | 4,092.21 | 592.59 |
| **TOTAL ENDING FUND BALANCE** | **3,512.78** | **6,091.29** | **4,091.83** | **92.43** | **4,092.21** | **592.59** |

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***COURT TECHNOLOGY FUND***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| **Description** | **Actual** | **Actual** | **Actual** | **Budget** | **Projected Year End** | **Proposed Budget** |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 1,790.14 | 230.67 | 8,816.05 | 18,979.73 | 17,664.43 | 7,140.63 |
| **TOTAL BEGINNING FUND BALANCE** | 1,790.14 | 230.67 | 8,816.05 | 18,979.73 | 17,664.43 | 7,140.63 |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 30.36 | 22.92 | 1.01 | 1.20 | 1.20 | 1.20 |
| INCOME - COURT TECHNOLOGY FEES | 11,158.16 | 10,257.44 | 8,936.91 | 10,257.00 | 11,975.00 | 14,383.00 |
| **TOTAL REVENUES** | 11,188.52 | 10,280.36 | 8,937.92 | 10,258.20 | 11,976.20 | 14,384.20 |
| **EXPENDITURES** | | | | | | |
| MISC | 17.99 | 64.98 | 89.54 | 160.00 | - | |
| CAPITAL EXPENDITURES | 3,370.00 | 1,630.00 | - | - | - | - |
| TRANSFER TO GENERAL FUND | 9,360.00 | - | - | 22,500.00 | 22,500.00 | |
| **TOTAL EXPENDITURES** | 12,747.99 | 1,694.98 | 89.54 | 22,660.00 | 22,500.00 | - |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 230.67 | 8,816.05 | 17,664.43 | 6,577.93 | 7,140.63 | 21,524.83 |
| **TOTAL ENDING FUND BALANCE** | 230.67 | 8,816.05 | 17,664.43 | 6,577.93 | 7,140.63 | 21,524.83 |

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***COURT BUILDING SECURITY FUND***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| Description | Actual | Actual | Actual | Budget | Projected Year End | Proposed Budget |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 26,679.48 | 7,135.19 | 4,426.31 | 244.39 | 4,426.31 | 8,264.47 |
| **TOTAL BEGINNING FUND BALANCE** | **26,679.48** | **7,135.19** | **4,426.31** | **244.39** | **4,426.31** | **8,264.47** |
| REVENUES | | | | | | |
| INTEREST ON INVESTMENTS | 182.11 | 38.13 | 0.56 | 1.20 | 0.75 | 0.75 |
| INCOME - COURT BLDG SECURITY FEE | 8,368.62 | 7,693.09 | 6,702.65 | 6,010.00 | 10,093.00 | 9,093.00 |
| TOTAL REVENUES | **8,550.73** | **7,731.22** | **6,703.21** | **6,011.20** | **10,093.75** | **9,093.75** |
| **EXPENDITURES** | | | | | | |
| MISC | 2,095.02 | 440.10 | 444.20 | - | - | - |
| CAPITAL EXPENDITURES | - | - | - | - | - | - |
| TRANSFER TO GENERAL FUND | 26,000.00 | 10,000.00 | - | 6,255.59 | 6,255.59 | 12,358.22 |
| **TOTAL EXPENDITURES** | **28,095.02** | **10,440.10** | **444.20** | **6,255.59** | **6,255.59** | **12,358.22** |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 7,135.19 | 4,426.31 | 10,685.32 | - | 8,264.47 | 5,000.00 |
| **TOTAL ENDING FUND BALANCE** | **7,135.19** | **4,426.31** | **10,685.32** | **-** | **8,264.47** | **5,000.00** |

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***FRIENDS TO ANIMAL CONTROL FUND***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2010-11 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|
| Description | Actual | Budget | Projected Year End | Proposed Budget |
| **BEGINNING FUND BALANCE** | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - |
| UNRESERVED, DESIGNATED | - | - | - | 931.40 |
| **TOTAL BEGINNING FUND BALANCE** | - | - | - | 931.40 |
| **REVENUES** | | | | |
| INTEREST ON INVESTMENTS | - | 0.25 | - | 0.25 |
| INCOME - DONATIONS | - | 2,000.00 | 715.70 | 2,000.00 |
| INCOME - TRANSFER FROM GENERAL FUND | - | 2,000.00 | 715.70 | 2,000.00 |
| INCOME - SCHOOL ZONE FINES | - | - | - | - |
| **TOTAL REVENUES** | - | 4,000.25 | 1,431.40 | 4,000.25 |
| **EXPENDITURES** | | | | |
| MISCELLANIOUS | - | 4,000.00 | 500.00 | 4,000.00 |
| **TOTAL EXPENDITURES** | - | 4,000.00 | 500.00 | 4,000.00 |
| **ENDING FUND BALANCE:** | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - |
| UNRESERVED, DESIGNATED | - | 0.25 | 931.40 | 931.65 |
| **TOTAL ENDING FUND BALANCE** | - | 0.25 | 931.40 | 931.65 |

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***HOTEL/MOTEL TAX FUND***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| Description | Actual | Actual | Actual | Budget | Projected Year End | Proposed Budget |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 165,875.81 | 112,179.21 | 41,510.52 | 129,126.57 | 194,707.68 | 115,022.73 |
| **TOTAL BEGINNING FUND BALANCE** | **165,875.81** | **112,179.21** | **41,510.52** | **129,126.57** | **194,707.68** | **115,022.73** |
| **REVENUES** | | | | | | |
| INTEREST ON INVESTMENTS | 1,242.84 | 201.53 | 7.21 | 9.00 | 8.05 | 8.05 |
| INCOME | 163,442.04 | 159,969.78 | 153,689.95 | 162,000.00 | 152,487.00 | 153,989.00 |
| **TOTAL REVENUES** | **164,684.88** | **160,171.31** | **153,697.16** | **182,009.00** | **152,495.05** | **153,997.05** |
| **EXPENDITURES** | | | | | | |
| ADVERTISING & PROMOTION | - | - | 500.00 | - | - | - |
| MISC | - | 900.00 | - | - | - | - |
| CAPITAL EXPENDITURES | 1,084.48 | - | - | - | - | - |
| TRANSFER TO TAX NOTE FUND | 110,963.00 | 112,068.00 | - | - | - | - |
| TRANSFER TO GENERAL FUND (CIVIC CENTER | 106,334.00 | 87,872.00 | - | 167,687.57 | 232,180.00 | 96,847.00 |
| TRANSFER TO EDC FUND | - | 30,000.00 | - | - | - | - |
| **TOTAL EXPENDITURES** | **218,381.48** | **230,840.00** | **500.00** | **167,887.57** | **232,180.00** | **96,847.00** |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 112,179.21 | 41,510.52 | 194,707.68 | 123,448.00 | 115,022.73 | 172,172.78 |
| **TOTAL ENDING FUND BALANCE** | **112,179.21** | **41,510.52** | **194,707.68** | **123,448.00** | **115,022.73** | **172,172.78** |
| Months of Annual Expenditures in Reserve | | | | 8.83 | 5.94 | 21.33 |

City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

18 - WCC&PO FUND
00- GENERAL EXPENDITURES
DEPARTMENT EXPENSES
8/2/2011 10:11

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-2011 ACTUAL | CURRENT BUDGET | 2011-2012 Y-T-D ACTUAL 5/31/2012 | PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-2013 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| BEGINNING FUND BALANCE | | | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | | | - | | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | | | - | | - |
| UNRESERVED, DESIGNATED | 164,252 | 176,539 | 188,254 | | | 188,254 | | 146,276 |
| TOTAL BEGINNING FUND BALANCE | 164,252 | 176,539 | | | | 188,254 | | 146,176 |
| REVENUES | | | | | | | | |
| 4101 INCOME - SALES TAX | 307,136 | 369,185 | 404,789 | 378,250 | 184,016 | 399,250 | 105.55% | 393,380 |
| 4102 INCOME - K9 DONATIONS | 1,307 | 1,030 | - | - | - | | 0.00% | - |
| 4105 INCOME - OTHER | - | - | 3,880 | - | - | | 0.00% | - |
| 4115 INCOME - INTEREST | 1,399 | 927 | 16 | 15 | 9 | 14 | 93.33% | 14 |
| 4120 PROCEEDS FROM GUN SALES | 200 | - | - | - | - | - | 0.00% | - |
| 4900 PROCEEDS FROM CAPITAL LEASE | 12,117 | - | - | - | - | - | 0.00% | - |
| TOTAL REVENUES | 332,159 | 371,142 | 408,685 | 378,265 | 184,026 | 399,264 | | 393,394 |
| SALARIES & BENEFITS | | | | | | | | |
| 500-009 SALARIES | 79,317 | 142,935 | 138,750 | 140,156 | 57,804 | 114,138 | 81.44% | 140,171 |
| 500-010 ADMINISTRATIVE EXPENSE | 1,634 | 572 | - | 2,000 | - | 2,000 | 100.00% | 2,000 |
| 500-011 LONGEVITY | 485 | 1,990 | - | - | - | - | 100.00% | - |
| 500-012 STIPEND | - | - | - | 2,500 | 1,332 | 2,333 | 0.00% | 5,167 |
| 500-014 SPECIAL ASSIGNMENT PAY K-9 | 3,131 | 3,000 | 4,063 | 4,500 | 1,154 | 2,308 | 51.29% | 4,500 |
| 500-015 INCENTIVE PAY-BILING | 697 | 1,657 | 1,799 | 2,200 | 300 | 531 | 24.13% | 2,400 |
| 500-016 INCENTIVE PAY - SHIFT | - | - | - | - | - | - | 0.00% | - |
| 500-017 CERTICATION PAY | - | 1,639 | 2,032 | 900 | 531 | 900 | 100.00% | - |
| 500-018 EDUCATION PAY | - | - | - | 300 | - | - | 0.00% | 300 |
| 500-018 TUITION REIMBURSEMENT | - | - | - | - | - | | 0.00% | - |
| 500-020 OVERTIME **** | 1,595 | 1,637 | 7,168 | 5,600 | 7,947 | 11,417 | 221.73% | 17,200 |
| 500-021 7K HOURS | - | 634 | 2,075 | - | 1,445 | 2,541 | 0.00% | 1,100 |
| 500-030 SOCIAL SECURITY | 6,073 | 11,284 | 15,322 | 11,793 | 5,983 | 10,340 | 87.68% | 12,962 |
| 500-040 HEALTH INSURANCE | 10,394 | 17,791 | 10,217 | 11,347 | 8,770 | 21,347 | 100.00% | 11,346 |
| 500-050 RETIREMENT | 5,957 | 11,990 | 17,191 | 13,011 | 6,103 | 10,478 | 80.53% | 13,585 |
| 500-060 WORKERS' COMPENSATION | 109 | 4,168 | 9,111 | 3,365 | - | 3,065 | 0.00% | 3,065 |
| 500-070 UNEMPLOYMENT COMPENSATION | 179 | 786 | 288 | 540 | - | 540 | 100.00% | 540 |
| TOTAL SALARIES & BENEFITS | 109,681 | 201,183 | 118,116 | 208,212 | 92,468 | 182,917 | 87.86% | 225,337 |
| OTHER EXPENSES | | | | | | | | |
| 500-130 BONDS & TRAINING | 775 | 1,751 | 3,780 | 5,575 | 585 | 1,000 | 17.94% | 5,000 |
| 500-250 LEGAL EXPENSE | - | - | - | - | - | - | 0.00% | - |
| 500-290 AUDIT | - | - | - | - | - | - | 0.00% | - |
| 500-420 OFFICE SUPPLIES | - | 161 | - | 500 | - | 175 | 55.00% | 500 |
| 500-430 JUVENILE PROG. FEES & SUPPLIES | - | - | - | - | - | - | 0.00% | - |
| 500-435 K-9 PROGRAM EXPENSE | 1,819 | 4,954 | 2,455 | 5,000 | 1,875 | 5,000 | 100.00% | 5,000 |
| 500-440 ELECTION EXPENSE | 7,626 | - | - | - | - | - | 0.00% | - |
| 500-450 SYSTEM ACCESS FEE | 10,288 | 11,153 | 10,071 | 10,072 | - | 10,072 | 100.00% | 10,100 |
| 500-480 UNIFORMS | - | 639 | 946 | 2,000 | 545 | 2,000 | 100.00% | 2,000 |
| 500-500 MISC. CRIME PREVENTION | - | 1,161 | - | 5,000 | - | 4,800 | 96.00% | 5,000 |
| 500-515 VEHICLE LEASE | 21,335 | 21,335 | 48,373 | - | - | - | 0.00% | - |
| 500-516 EQUIP. LEASE-DISPATCH & PDL. RAD | 103,192 | 103,191 | 62,623 | 62,615 | 62,624 | 62,624 | 100.00% | - |
| 500-517 MAINTENANCE ON EQUIPMENT | 31,828 | 12,797 | 32,965 | 45,184 | 100 | 45,184 | 100.00% | 45,184 |
| TOTAL OTHER EXPENSES | 176,873 | 158,244 | 161,215 | 136,056 | 65,729 | 131,055 | 96.32% | 72,884 |
| CAPITAL EXPENSES | | | | | | | | |
| 500-800 CAPITAL EXPENDITURES | 13,317 | - | | 82,250 | 183 | 117,150 | 0.00% | 151,000 |
| TOTAL CAPITAL EXPENSES | 23,317 | - | - | 82,250 | 183 | 127,250 | 0.00% | 153,000 |
| OTHER INCOME / EXPENSES | | | | | | | | |
| 500-900 PRIOR PERIOD ADJUSTMENTS | 10,000 | - | - | - | - | - | 0.00% | - |
| TOTAL OTHER INCOME/EXPENSES | 10,000 | - | | - | - | - | 0.00% | - |
| FUND 18 TOTALS WCC&PD | 119,871 | 359,427 | 379,331 | 426,518 | 158,380 | 441,242 | 103.45% | 451,211 |
| ENDING FUND BALANCE | | | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | | | - | | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | | | - | | - |
| UNRESERVED, DESIGNATED | 176,539 | 188,254 | 217,608 | | | 146,276 | | 88,449 |
| TOTAL ENDING FUND BALANCE | 176,539 | 188,254 | 217,608 | | | 146,276 | | 88,449 |
| AVERAGE MONTHLY EXPENSES | 26,656 | 29,951 | | | | 36,770 | | 14,852 |
| ESTIMATED MONTHS OF FUND BALANCE | 6.61 | 6.19 | | | | 3.98 | | 3.56 |
| IDEAL NUMBER OF MONTHS OF FUND BALANCE | 3.00 | 3.00 | | | | 3.00 | | 3.00 |

***Overtime is for STOP Program

DECREASED PD BUDGET BY $125,000 PLUS 4 SWORN POSITIONS ($112,000.00) WHICH DECREASED OVERALL CAPITAL EXP FROM $283,000.00 TO $158,000.00.

# PAYROLL EXPENSES
## WCCPD

| Job Title | Hire Date | Years of Service | Salary | Bilingual Pay | Special Assign. Pay | CERT Pay | CPI Pay | Mast. Cert | Instr. Pay | Education Pay | Annual Amount | % of Increase | FY 2012/13 | FICA | Retirement | Insurance | Worker's Compensation | Unemployment | Total Salary | Total Hourly Pay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | 0.00% | | | | | | | | |
| K-9 Officer | 10/5/09 | 2 Years | 38,001.60 | - | 4,500.00 | - | - | - | - | - | 42,501.60 | - | 42,501.60 | 3,251.37 | 3,514.88 | 4,678.00 | 1,581.54 | 135.00 | 55,662.39 | 36.91 |
| CID Officer | 6/1/04 | 7 Years | 41,038.40 | 600.00 | - | 900.00 | - | - | - | 300.00 | 42,838.40 | - | 42,838.40 | 3,277.14 | 3,542.74 | 4,678.00 | 1,594.07 | 135.00 | 56,065.35 | 37.18 |
| Dispatcher | 1/29/08 | 3 Years | 31,304.00 | 600.00 | - | - | - | - | - | - | 31,904.00 | - | 31,904.00 | 2,440.66 | 2,638.48 | 4,678.00 | 126.48 | 135.00 | 41,922.60 | 27.80 |
| Dispatcher | 9/15/08 | 3 Years | 29,827.20 | - | - | - | - | - | - | - | 29,827.20 | - | 29,827.20 | 2,281.78 | 2,466.71 | 4,678.00 | 118.25 | 135.00 | 39,506.94 | 26.20 |
| | | | 140,171.20 | 1,200.00 | 4,500.00 | 900.00 | | | | 300.00 | 147,071.20 | - | 147,071.20 | 11,250.95 | 12,162.79 | 18,712.00 | 3,420.34 | 540.00 | 183,157.27 | |

| | |
|---|---|
| Overtime | 17,200.00 |
| FICA (7.65%) | 12,962.04 |
| Stipend | 5,167.20 |
| Retirement (8.75% in 2012, 8.11% in 2013) | 13,585.23 |
| Admin Expense | 2,000.00 |
| Workers Comp. | 3,065.00 |
| Shift Pay | 2,400.00 |
| Unemployment | 540.00 |
| 1st $9,000 wages only x # employees | |
| Total Employee Health Costs | 21,346.08 |
| Total Salaries & Benefits | 225,336.75 |

Retirement

| | |
|---|---|
| Oct - Dec | 3,593.43 |
| Jan - Sept | 9,991.80 |
| | 13,585.23 |

Worker's Comp Calculations

3,065.00

Unemployment Calculation

| | | |
|---|---|---|
| 9,000.00 | | |
| 36,000.00 | x 1.50% | 540.00 |

| Employee Health | 5,000 Deductible & Colonial |
|---|---|
| Health | 333.15 |
| Colonial Brid | 62.50 |
| Vision | 5.56 |
| Dental | 23.50 |
| Life | 20.00 |
| Total | 444.71 |
| | 21,346.08 |

| | |
|---|---|
| Full Time | 4 |
| Part-Time | 0 |
| Department Number of Employees | 4.00 |

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City of Windcrest
Fiscal Year 2012-2013
Budget Worksheet

13- EDC
00- GENERAL EXPENDITURES
DEPARTMENT EXPENSES
7/23/2012 8:53

| | 2008-2009 ACTUAL | 2009-2010 ACTUAL | 2010-11 ACTUAL | (---------- CURRENT BUDGET | 2011-2012 -- Y-T-D ACTUAL | ----------) PROJECTED YEAR END | PERCENTAGE OF BUDGET | 2012-13 PROPOSED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **BEGINNING FUND BALANCE** | | | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | 1,879,340 | | 1,599,996 | | 1,599,996 |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | | | - | | - |
| UNRESERVED, DESIGNATED | | - | 102,520 | 1,450,000 | | 244,054 | | 634,103 |
| TOTAL BEGINNING FUND BALANCE | - | - | 102,520 | | | 1,844,050 | | 2,234,099 |
| **REVENUES** | | | | | | | | |
| 4101 INCOME - SALES TAX | | 269,454 | 322,537 | 367,857 | 219,186 | 386,250 | 105.00% | 382,571 |
| 4105 INCOME - OTHER | | - | 1,634,335 | 1,845,138 | 1,845,138 | 1,845,138 | 0.00% | - |
| 4115 INCOME - INTEREST | | 361 | 64 | 500 | 81 | 125 | 25.00% | 250 |
| TRANSFER IN FROM HOT TAX | | 25,000 | | - | - | - | 0.00% | - |
| TRANSFER IN FROM GENERAL FUND | | 20,000 | | - | - | - | 0.00% | - |
| TOTAL REVENUES | - | 314,815 | 1,956,936 | 2,213,495 | 2,064,405 | 2,231,513 | | 382,821 |

**Pending EDC Review**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | |
| 500-009 SALARIES | | 133,783 | 37,497 | 43,149 | 11,308 | 43,149 | 100.00% | 70,000 |
| 500-010 ADMINISTRATIVE EXPENSE | | 1,285 | 133 | - | - | - | #DIV/0! | - |
| 500-011 LONGEVITY | | 985 | - | - | - | - | 100.00% | - |
| 500-012 Stipend | | - | - | - | - | - | 0.00% | - |
| 500-018 EDUCATION PAY | | 761 | 492 | - | - | - | #DIV/0! | - |
| 500-018 TUITION REIMBURSEMENT | | - | - | - | - | - | 0.00% | - |
| 500-020 OVERTIME | | 190 | 63 | - | - | - | #DIV/0! | - |
| 500-030 SOCIAL SECURITY | | 10,694 | 6,307 | 3,137 | 881 | 3,137 | 100.00% | 5,465 |
| 500-040 HEALTH INSURANCE | | 10,380 | 1,441 | 1,231 | 59 | 1,231 | 100.00% | 876 |
| 500-050 RETIREMENT | | 10,800 | 7,803 | 3,080 | 748 | 3,080 | 100.00% | 7,140 |
| 500-060 WORKERS' COMPENSATION | | 637 | 1,279 | 278 | - | - | 0.00% | 283 |
| 500-070 UNEMPLOYMENT COMPENSATION | | 628 | 72 | 135 | 261 | 261 | 193.33% | 135 |
| 500-095 CONTRACT LABOR | | - | - | 35,000 | 12,500 | 38,000 | 108.57% | 65,000 |
| 500-095 TERMINATION PAYOUT | | - | 29,963 | - | - | | #DIV/0! | |
| TOTAL SALARIES & BENEFITS | - | 170,143 | 75,051 | 86,010 | 25,756 | 88,858 | 103.31% | 148,899 |
| OTHER EXPENSES | | | | | | | | |
| 500-115 MOBILE TELEPHONE | | 1,889 | - | 1,100 | 233 | 633 | 57.55% | 1,450 |
| 500-120 DUES & SUBSCRIPTIONS | | 1,305 | 3,499 | 700 | 99 | 450 | 64.29% | 1,399 |
| 500-130 TRAINING | | 2,454 | (1,150) | 1,400 | 175 | 1,400 | 100.00% | 5,000 |
| 500-132 TRAVEL/PROSPECTING | | 2,231 | 271 | 1,300 | 203 | 800 | 61.54% | 15,000 |
| 500-135 MEALS & ENTERTAINMENT | | 2,189 | 36 | 1,280 | 644 | 1,275 | 91.80% | 5,000 |
| 500-200 COMPUTER MAINTENANCE | | - | 42 | - | 147 | 147 | 0.00% | 200 |
| 500-101 WEBSITE MAINTENANCE | | - | 440 | - | - | - | 0.00% | 720 |
| 500-250 LEGAL EXPENSES | | 28,299 | 30,745 | 30,000 | 29,450 | 36,700 | 122.33% | 60,000 |
| 500-290 AUDIT | | 4,000 | - | 5,500 | 3,000 | 5,500 | 100.00% | 5,500 |
| 500-430 SUPPLIES | | 1,952 | (1,112) | 1,140 | 581 | 900 | 78.95% | 1,200 |
| 500-515 HEALTH EXPENSE ALLOW-DIRECTOR | | 3,046 | 1,968 | - | - | | 0.00% | |
| 500-540 VEHICLE FUEL | | 246 | 96 | 14 | - | | 0.00% | |
| 500-590 POSTAGE | | 145 | - | 85 | 45 | 85 | 100.00% | 145 |
| 500-630 LEGAL ADVERTISING | | - | 60 | - | 276 | 476 | 0.00% | 476 |
| 500-640 COPIER USAGE | | 833 | - | 1,443 | 957 | 957 | 66.32% | 1,443 |
| 500-700 CONTINGENCIES | | 4,874 | 937 | 4,620 | 96 | 4,620 | 100.00% | 4,620 |
| TOTAL OTHER EXPENSES | - | 53,463 | 35,831 | 48,582 | 35,905 | 53,843 | 110.83% | 102,153 |
| CAPITAL EXPENSES | | | | | | | | |
| 500-800 EDC PROJECTS | | 60,127 | 9,623 | 46,170 | 1,755 | 40,170 | 87.00% | 200,000 |
| Promoting Windcrest (LGC 505.103 max 10%) | | | - | 36,080 | 5,121 | 36,080 | | 38,282 |
| 500-810 CAPITAL EXPENSE | | - | 18,261 | - | - | - | 0.00% | |
| 500-890 TLF LOAN PAYMENTS | | - | 27,190 | 134,976 | 97,113 | 134,976 | 100.00% | 659,960 |
| 500-891 RACKER ROAD PROJECT | | - | 31,653 | 3,445,138 | 1,042,302 | 1,487,537 | 43.18% | 915,299 |
| 500-892 TLF INTEREST | | - | 17,797 | - | 4,107 | - | #DIV/0! | |
| TOTAL CAPITAL EXPENSES | - | 60,127 | 104,524 | 3,662,364 | 1,150,398 | 1,698,763 | 0.00% | 1,813,541 |
| OTHER INCOME / EXPENSES | | | | | | | | |
| 500-900 PRIOR PERIOD ADJUSTMENTS | | - | - | - | - | - | 0.00% | - |
| TOTAL OTHER INCOME/EXPENSES | - | - | - | - | - | - | 0.00% | - |
| FUND 13 TOTALS EDC | - | 283,733 | 215,406 | 3,796,956 | 1,212,060 | 1,841,464 | 48.50% | 2,064,594 |
| **ENDING FUND BALANCE** | | | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | 1,599,996 | | | 1,599,996 | | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | | | - | | - |
| UNRESERVED, DESIGNATED | - | 31,082 | 244,054 | | | 634,103 | | 552,326 |
| TOTAL ENDING FUND BALANCE | - | 31,082 | 1,844,050 | | | 2,234,099 | | 552,326 |

***CITY OF WINDCREST, TEXAS***
***FISCAL YEAR 2012-13 PROPOSED BUDGET***
***STREET FUND***
***SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE***

| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | | 2012-2013 |
|---|---|---|---|---|---|---|
| **Description** | **Actual** | **Actual** | **Actual** | **Budget** | **Projected Year End** | **Proposed Budget** |
| **BEGINNING FUND BALANCE** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 35,104.68 | 233,380.77 | 395,650.00 | 563,632.25 | 726,666.01 | 917,933.26 |
| **TOTAL BEGINNING FUND BALANCE** | **35,104.68** | **233,380.77** | **395,650.00** | **563,632.25** | **726,666.01** | **917,933.26** |
| REVENUES | | | | | | |
| INTEREST ON INVESTMENTS | 3,870.06 | 2,010.37 | 2,010.37 | 2.00 | 17.25 | 17.25 |
| INCOME - SALES TAX | 268,103.84 | 329,005.64 | 329,005.64 | 367,857.00 | 386,250.00 | 382,571.00 |
| **TOTAL REVENUES** | **271,973.90** | **331,016.01** | **331,016.01** | **367,859.00** | **388,267.25** | **382,588.25** |
| **EXPENDITURES** | | | | | | |
| STREET MAINTENANCE | 73,697.81 | 168,746.78 | | 240,000.00 | 75,000.00 | 1,100,000.00 |
| TRANSFER TO DEBT SERVICE | - | - | - | 120,000.00 | 120,000.00 | 120,000.00 |
| | - | - | - | - | - | |
| **TOTAL EXPENDITURES** | **73,697.81** | **168,746.78** | **-** | **360,000.00** | **195,000.00** | **1,220,000.00** |
| **ENDING FUND BALANCE:** | | | | | | |
| UNRESERVED, UNDESIGNATED | - | - | - | - | - | - |
| CAPITAL IMPROVEMENT RESERVE | - | - | - | - | - | - |
| UNRESERVED, DESIGNATED | 233,380.77 | 395,650.00 | 726,666.01 | 571,491.25 | 917,933.26 | 80,521.51 |
| **TOTAL ENDING FUND BALANCE** | **233,380.77** | **395,650.00** | **726,666.01** | **571,491.25** | **917,933.26** | **80,521.51** |

WINDCREST

TEXAS

# BUDGET GLOSSARY

# BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

**Asset** - Resources owned or held which have monetary value.

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

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

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

# BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Capital Outlay** - Expenditures for fixed assets, such as equipment, remodeling, minor building improvements and vehicles, that are funded from the operating budget. Since long-term financing is

not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvements Program.

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

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

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

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

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

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

**Cost Center** - An administrative branch of a division.

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

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

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

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

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

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

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

# BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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