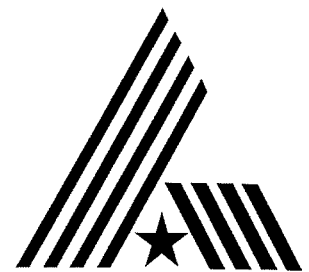


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SECTION III - FINANCIAL SUMMARIES

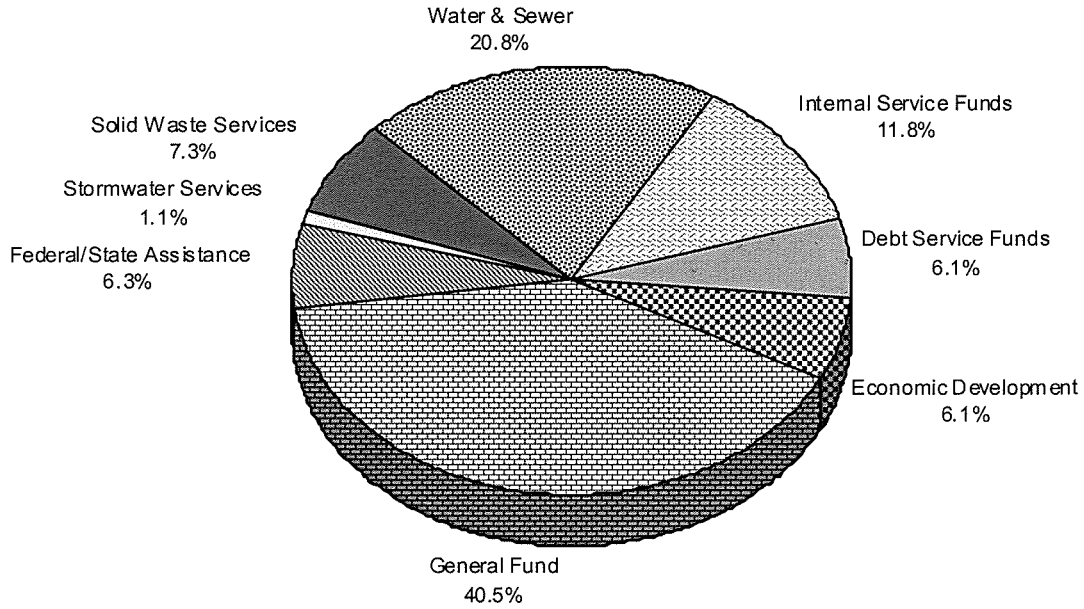
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FINANCIAL SUMMARIES



CITY OF ABILENE

REVENUE SOURCES
FY 2008-09



General Fund	\$69,384,900
Debt Service Funds	10,459,890
Federal/State Assistance	10,794,920
Economic Development	10,439,750
Internal Service Funds	20,263,580
Stormwater Services	1,865,260
Solid Waste Services	12,437,850
Water & Sewer	35,663,600
Intergovernmental Transfers	<u>(17,520,100)</u>
	\$153,789,650

CITY OF ABILENE, TEXAS

BUDGET SUMMARY BY FUND TYPE
2008-2009 BUDGET

	<u>Beginning Balance</u>	<u>Revenues & Transfers In</u>	<u>Appropriations & Transfers Out</u>	<u>Ending Balance</u>	<u>% Change</u>
General Fund	\$12,994,420	\$69,384,900	\$69,360,850	\$13,018,470	0.2%
Special Revenue Funds	60,963	7,554,550	7,468,090	147,423	141.8% ¹
Debt Service Funds	410,096	10,459,890	10,618,850	251,136	-38.8% ²
Enterprise Funds	3,200,822	53,207,080	50,702,080	5,705,822	78.3% ³
Internal Service Funds	8,197,563	20,263,580	21,182,990	7,278,153	-11.2% ⁴
Fiduciary Funds	3,962,400	10,439,750	1,920,250	12,481,900	215.0% ⁵
Intergovernmental Transfers	<u> </u>	<u>(17,520,100)</u>	<u>(17,520,100)</u>	<u> </u>	
TOTAL	<u>\$28,826,264</u>	<u>\$153,789,650</u>	<u>\$143,733,010</u>	<u>\$38,882,904</u>	

1 The change in fund balance is due to increased funding by the general fund to the health fund. Additional funding of \$111,940, by the general fund was transferred to eliminate the health deficit.

2 The Debt Service Fund balance had decreased due to an increase use of existing fund balance to help cover debt service requirements.

3 Increase in the Enterprise Fund reflects and approved increase in water and sewer as well as solid waste rates.

4 Decrease in Internal Service Funds is due to an increased use of fund balance in the self insurance fund. Additional use of \$686,470 of fund balance was used.

5 Increase in the Fiduciary Funds reflects the estimated sales tax revenue expected for FY 2009, but does not reflect the expected development projects (expenditures) for 2009. These projects will not be designated until midway through 2009.

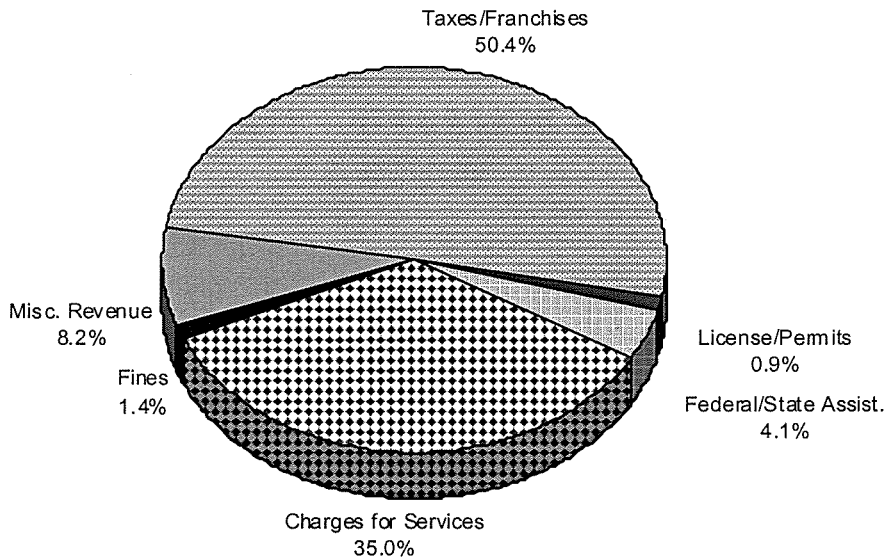
MAJOR REVENUES AND EXPENDITURES

REVENUE	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Water & Sewer Fund	Stormwater Services Fund	Solid Waste Services Fund	Transit Fund	Fiduciary Funds	Transfers	TOTAL
Taxes / Franchises	\$56,735,580	\$2,167,500	\$9,778,880						\$8,849,030		\$77,530,990
License / Permits	1,426,170										1,426,170
Federal / State Assist.	182,070	3,831,850						2,337,370			6,351,290
Charges For Services	3,168,200	569,280		475,000	34,901,000	1,845,260	12,429,100	389,000			53,776,840
Fines	2,084,000										2,084,000
Intergovernmental Transfers	1,000,000	809,720	603,010	14,657,370				450,000		(17,520,100)	0
Misc. Revenue	4,788,880	176,200	78,000	5,131,210	762,600	20,000	8,750	64,000	1,590,720		12,620,360
TOTAL REVENUE	\$69,384,900	\$7,554,550	\$10,459,890	\$20,263,580	\$35,663,600	\$1,865,260	\$12,437,850	\$3,240,370	\$10,439,750	(\$17,520,100)	\$153,789,650
EXPENDITURES											
Personnel Services	\$51,025,130	\$2,643,560		\$1,659,700	\$6,241,360	\$674,540	\$2,372,190		\$413,320		\$65,029,800
Supplies	2,377,800	421,450		3,727,700	1,691,850	33,740	64,800	723,800	5,100		9,046,240
Maintenance	1,681,580	18,750		1,506,050	1,774,440	37,420	132,290	23,120	700		5,174,350
Other Services & Charges	14,227,940	4,384,330		9,104,740	22,981,430	1,097,750	8,458,150	2,623,950	1,501,130	(17,520,100)	46,859,320
Capital Expenditures	48,400			5,184,800	1,137,000		290,000	229,500			6,889,700
Principal & Interest			10,618,850				114,750				10,733,600
TOTAL EXPENDITURES	\$69,360,850	\$7,468,090	\$10,618,850	\$21,182,990	\$33,826,080	\$1,843,450	\$11,432,180	\$3,600,370	\$1,920,250	(\$17,520,100)	\$143,733,010

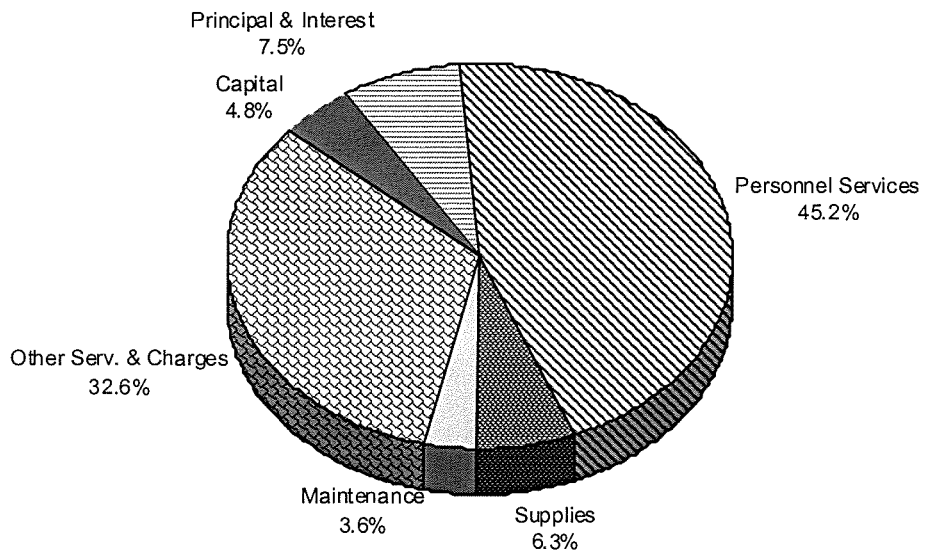
ALL FUNDS
SUMMARY OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>APPROVED</u> <u>2006-2007</u>	<u>APPROVED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>REVENUE</u>			
Taxes / Franchises	\$69,184,670	\$73,661,570	\$77,530,990
License / Permits	1,037,180	1,128,150	1,426,170
Federal / State Assist.	14,070,045	13,077,346	6,351,290
Charges For Services	42,502,340	45,313,390	53,776,840
Fines	1,497,000	2,077,420	2,084,000
Misc. Revenue	<u>16,463,440</u>	<u>11,005,600</u>	<u>12,620,360</u>
Total Revenue	<u>\$144,754,675</u>	<u>\$146,263,476</u>	<u>\$153,789,650</u>
 <u>EXPENDITURES</u>			
Personnel Services	\$60,455,165	\$66,396,989	\$65,029,800
Supplies	8,622,640	8,642,695	9,046,240
Maintenance	4,050,526	5,004,180	5,174,350
Other Services and Charges	45,613,620	45,979,465	46,859,320
Capital Expenditures	6,594,257	5,140,380	6,889,700
Principal and Interest	<u>10,839,870</u>	<u>12,811,230</u>	<u>10,733,600</u>
Total Expenditures	<u>\$136,176,078</u>	<u>\$143,974,939</u>	<u>\$143,733,010</u>

BUDGET SUMMARY – REVENUE BY CATEGORY FY 2008-09



BUDGET SUMMARY – EXPENDITURES BY CATEGORY FY 2008-09



DETAIL OF INTERGOVERNMENTAL TRANSFERS

2008 - 2009

TO GENERAL FUND FROM:		
Solid Waste Services Fund		\$1,000,000
TO SPECIAL REVENUE FUNDS FROM:		
General Fund - Health Fund		809,720
TO DEBT SERVICE FUNDS FROM:		
Airport Improvement Fund		554,040
Solid Waste Fund		48,970
TO ENTERPRISE FUNDS FROM:		
General Fund - Transit Fund		450,000
TO TECHNOLOGY FUND FROM:		
All Funds		1,551,470
TO FLEET MAINTENANCE FUND FROM:		
All Funds		4,974,670
TO FLEET REPLACEMENT FUND FROM:		
All Funds		3,182,010
TO WAREHOUSE FUND FROM:		
All funds		516,000
TO SELF INSURANCE FUND:		
All Funds		<u>4,433,220</u>
GRAND TOTAL		<u><u>\$17,520,100</u></u>

CITY OF ABILENE, TEXAS

GENERAL FUND
SUMMARY OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	ACTUAL 2006-2007	APPROVED 2007-2008	REVISED 2007-2008	APPROVED 2008-2009
Beginning Balance	\$11,903,510	\$12,245,086	\$12,948,160	\$12,994,420
Balance Forward 27th pay period		\$1,995,500	\$1,995,500	
REVENUE				
Current Revenue	\$65,278,537	65,572,390	\$65,957,690	\$68,384,900
Operating Transfers In	1,320,000	1,770,000	1,500,000	1,000,000
Total Current Revenue & Transfers In	<u>\$66,598,537</u>	<u>\$67,342,390</u>	<u>\$67,457,690</u>	<u>\$69,384,900</u>
Total Resources	<u>\$78,502,047</u>	<u>\$81,582,976</u>	<u>\$69,453,190</u>	<u>\$69,384,900</u>
EXPENDITURES				
Personnel Services	\$46,558,949	\$51,227,500	\$50,380,580	\$51,025,130
Supplies	1,915,778	2,324,530	2,625,300	2,377,800
Maintenance	1,919,029	1,618,950	1,740,800	1,681,580
Other Services and Charges	12,510,048	13,032,040	13,185,740	12,968,220
Capital Expenditures	785,084	46,190	142,850	48,400
Operating Transfers	1,231,559	1,070,960	1,331,660	1,259,720
Total Expenditures	<u>\$64,920,447</u>	<u>\$69,320,170</u>	<u>\$69,406,930</u>	<u>\$69,360,850</u>
Total Financing Uses	<u>\$64,920,447</u>	<u>\$69,320,170</u>	<u>\$69,406,930</u>	<u>\$69,360,850</u>
Transfer to Other Funds	<u>\$633,440</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Ending Balance	<u>\$12,948,160</u>	<u>\$12,262,806</u>	<u>\$12,994,420</u>	<u>\$13,018,470</u>

CITY OF ABILENE, TEXAS

**GENERAL FUND
SUMMARY OF REVENUES
2008-2009 BUDGET**

	<u>ACTUAL 2006-2007</u>	<u>APPROVED 2007-2008</u>	<u>REVISED 2007-2008</u>	<u>APPROVED 2008-2009</u>
<u>TAXES AND FRANCHISE FEES</u>				
General Property Taxes--				
Current	\$19,416,877	\$19,769,740	\$19,769,740	\$21,236,520
Delinquent	330,210	350,000	350,000	300,000
General Sales & Use Taxes	25,024,647	25,989,990	25,775,380	26,547,100
Selective Sales & Use Taxes	242,870	210,000	210,000	210,000
Franchise/Access Fees	6,031,239	6,048,480	6,310,610	6,357,300
Other Taxes	1,988,738	1,858,400	1,897,680	1,984,660
Penalties, Interest & Cost	253,329	200,000	100,000	100,000
Total Tax and Franchise Receipts	\$53,287,910	\$54,426,610	\$54,413,410	\$56,735,580
<u>LICENSES AND PERMITS</u>				
Business Licenses & Permits	\$296,247	\$292,690	\$293,290	\$343,540
Non-Business Licenses & Permits	870,771	828,140	843,530	1,082,630
Total Licenses & Permits	\$1,167,018	\$1,120,830	\$1,136,820	\$1,426,170
<u>INTERGOVERNMENTAL REVENUE</u>				
Federal Grants	\$59,188	\$65,500	\$58,230	\$60,000
State Grants and Programs	133,103	128,500	124,000	120,000
County Programs	675	680	2,620	2,070
Total Intergovernmental Revenue	\$192,966	\$194,680	\$184,850	\$182,070
<u>CHARGES FOR SERVICES</u>				
General Government	\$41,175	\$43,850	\$40,880	\$177,470
Public Safety	844,467	805,750	849,180	856,330
Highways & Streets	68,740	53,400	57,700	58,400
Weed Control	37,487	37,000	37,000	37,000
Animal Control	144,708	142,700	147,700	147,700
Non-Resident Fee	21,327	20,000	21,000	21,000
Swimming Pools	28,691	31,250	27,750	30,750
Tennis Center/Track Meet	9,900	7,800	12,740	10,000
Recreational Programs	349,809	326,300	333,000	346,000
Civic Center Rental	368,529	390,100	365,100	390,100
Aviation	1,058,713	922,030	926,880	1,011,450
Cemetery	82,675	91,300	82,650	82,000
Total Charges for Services	\$3,056,221	\$2,871,480	\$2,901,580	\$3,168,200

CITY OF ABILENE, TEXAS

**GENERAL FUND
SUMMARY OF REVENUES
2008-2009 BUDGET**

	<u>ACTUAL 2006-2007</u>	<u>APPROVED 2007-2008</u>	<u>REVISED 2007-2008</u>	<u>APPROVED 2008-2009</u>
<u>FINES AND FORFEITS</u>				
Municipal Court Fines	\$1,740,552	\$2,010,420	\$2,010,420	\$2,012,000
Library Fines	67,800	67,000	67,000	67,000
Total Fines and Forfeits	<u>\$1,808,352</u>	<u>\$2,077,420</u>	<u>\$2,077,420</u>	<u>\$2,079,000</u>
<u>SERVICE AND PENALTY CHARGES</u>				
Returned Check Charges	<u>\$5,890</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>
Total Service & Penalty Charges	<u>\$5,890</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>
<u>MISCELLANEOUS REVENUE</u>				
Interest Earnings	\$988,661	\$872,020	\$695,020	\$690,000
Rents & Royalties	227,618	210,760	212,760	210,760
Recoveries of Expenditures	4,223,859	3,606,250	3,697,570	3,622,320
Prior Year Revenue	8,412		11,310	
Contributions & Donations	93,468	92,100	463,280	146,600
Sale of Fixed Assets	52,377		23,000	300
Property Damage Claim	61,202		24,710	12,000
Other Revenue	104,583	95,240	110,960	106,900
Total Miscellaneous Revenue	<u>\$5,760,180</u>	<u>\$4,876,370</u>	<u>\$5,238,610</u>	<u>\$4,788,880</u>
Total Current Revenue	<u>\$65,278,537</u>	<u>\$65,572,390</u>	<u>\$65,957,690</u>	<u>\$68,384,900</u>
Operating Transfers In	<u>1,320,000</u>	<u>\$1,770,000</u>	<u>\$1,500,000</u>	<u>\$1,000,000</u>
Total Current Revenue & Transfers In	<u>\$66,598,537</u>	<u>\$67,342,390</u>	<u>\$67,457,690</u>	<u>\$69,384,900</u>

GENERAL FUND REVENUE ASSUMPTIONS

TAXES AND FEES

Current Property Taxes – For property owners, this is the most noticeable of all City revenues. This tax is used because a majority of services provided by the City is a public good and is not divisible or chargeable as a service to individual persons. The City has seen substantial increases in property values in 2008 with residential property leading the way. Preliminary numbers indicate an increase in residential property of 11%. Commercial real estate was the other category adding additional value this year with values rising from \$958 million in 2007 to \$1.003 billion this year. Net taxable values increased from \$4.01 billion to \$4.39 billion or 9.9%. Property tax revenue is the second largest revenue source to the General Fund accounting for 31% of total projected revenue for FY 2009.

Delinquent Property Taxes - The Central Appraisal District began an aggressive collection program during 1986 and will continue into 2009. This has resulted in a substantial increase in collections since 1985, but it is assumed that this effort will stabilize at about \$300,000 a year.

Sales Tax - Sales tax projections are based on steady improvement in the economy. An increase of 3% over the previous year is expected. Sales tax revenue is the largest revenue source for the General Fund accounting for 38.3%. Although sales tax receipts are expected to continue the upward trend experienced in past years, staff

continues to take a conservative approach when projecting this volatile revenue source.

Franchise/Access Fees – The City of Abilene maintains agreements with utility companies, which require them to compensate the City for use of City streets, alleys, and easements. This revenue category makes up 9.2% of the General Fund revenue. The gross receipt fee on utilities and the fee on bingo establishments are projected to remain stable from fiscal 2008. The Water & Sewer franchise fee is 4% of the audited revenue of the Water & Sewer system. The Solid Waste Services franchise fee is 4% of the audited revenue of the solid waste system. The Stormwater Utility franchise fee is also 4% of the audited revenue of the stormwater utility system. The telecommunication access line fee is set by the Public Utility Commission for all providers within the corporate limits of the City. The electric franchise fee is .001116¢ per kilowatt-hour of services delivered effective January 2002 by AEP, West Texas Utilities. Prior to January 2002 the fee was 2% of gross revenue. The gas franchise fee is 4% of gross revenue receipts remitted by TXU Gas. The electric and gas franchise fees are based on usage, which is affected by weather conditions. The cable franchise fee is 5% of cable service gross revenue remitted by Suddenlink.

LICENSES AND PERMITS

The FY 2009 budget also includes increases in planning and building

inspection fees. These increases are necessary to recoup the cost of inspection services for both areas, and are based on recommendations from Maximus, a consulting firm. These increases could lead to nearly \$400,000 in additional revenue. Planning fee recovery would increase from 10% currently to 62% and building fees recovery from 54% currently to approximately 72% of costs.

INTERGOVERNMENTAL REVENUE

These are grants or donations from other governmental agencies. The Civil Defense grant supports the emergency management program and the ambulance donation is the County's portion of the City's ambulance service subsidy.

CHARGES FOR SERVICE

Public Safety - This revenue class is made up primarily of police accident reports (\$30,000), abandoned property disposal (\$266,000), special police services (\$430,000), and the Taylor County fire protection fees (\$80,000). Special police services is the revenue offset for police recoverable overtime for public safety services to outside agencies for which the City receives an administrative fee. All revenue is based on historical information.

Recreational Programs - These fees are for recreation programs sponsored by the City. The revenues budgeted are based on projected participation with 11.5% of the revenue class coming from instructional classes and 31.7% from the summer playground program.

Civic Center Rental - This class is for rental of the Civic Center. A slight increase is anticipated in Civic Center rental in FY 2009.

Airport - 71% of this class comes from rental car commission (\$334,500) and terminal parking (\$384,000). Other sources are based on projected usage or historic information and include landing fees (\$52,000), hanger rental (\$20,000), office space rental (\$80,000), and fuel flowage fees (\$65,000).

FINES AND FORFEITS

Municipal Court fines are levied by the Judge for Class C misdemeanor offenses occurring within the City of Abilene. Municipal Court fines account for \$2,012,000 or 96.7% and library fines comprise the balance.

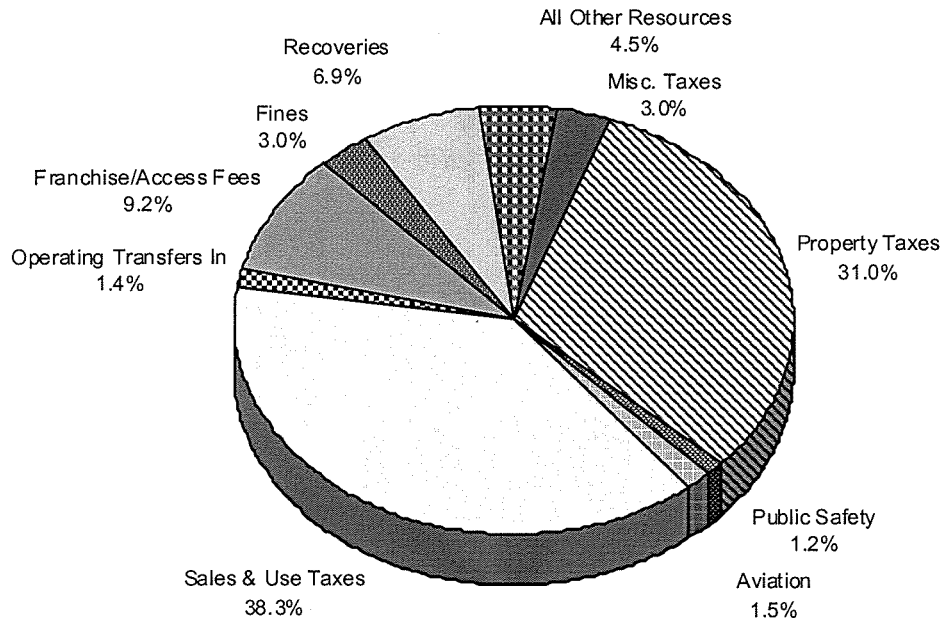
MISCELLANEOUS REVENUE

Rents and Royalties - Land leases at the Airport comprise 79.7% of this revenue class. Companies lease the land on which they operate.

Recoveries of Expenditures - Indirect cost recovery (\$2,163,870), interfund recoveries (\$1,134,000), personal recoveries (\$977,110), and other miscellaneous recoveries (\$98,980) are the major sources of revenue in this revenue class. Indirect cost recoveries are for ongoing administrative services provided by the General Fund to programs in other Funds. Interfund recoveries are for services provided by the General Fund, which are not included in indirect cost for other Funds. Personal recoveries are funds from other agencies that the agency agrees to pay for employees on the City's payroll; these agencies are 9-1-1 and the Zoological Society. Miscellaneous recoveries include maintenance costs recovered from the school district and softball association.

Other Revenue - Includes dispensing machines, pay phones, and collection fees.

GENERAL FUND REVENUE BY CATEGORY
FY 2008-09



Property Taxes	\$21,536,520
Aviation	1,011,450
Sales & Use Taxes	26,547,100
Franchise/Access Fees	6,357,300
Public Safety	856,330
Fines	2,079,000
Recoveries	4,788,880
Operating Transfers In	1,000,000
All Other Resources	3,123,660
Miscellaneous Taxes	<u>2,084,660</u>
	\$69,384,900

Discussion of the Graph

Over 78.5% of the General Fund's revenue is property, sales tax, franchise/access fees. Miscellaneous taxes are primarily payments in lieu of taxes paid by the Water Operating Fund, the Stormwater Utility Fund, and the Solid Waste Services Fund. 50.2% of public safety revenue is for recoverable overtime in Police for off-duty work. Recoveries of expenditures include indirect cost recovery (45.1%) and inter-fund recoveries (20.4%). All other resources include recreation programs (11.0%), Civic Center rental (12.4%), license and permits (45.6%), etc.

CITY OF ABILENE, TEXAS

**GENERAL FUND
SUMMARY OF DEPARTMENTAL EXPENDITURES
2008-2009 BUDGET**

	<u>ACTUAL</u> <u>2006-2007</u>	<u>APPROVED</u> <u>2007-2008</u>	<u>REVISED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>100 GENERAL GOVERNMENT</u>				
1005 City Council	\$96,620	\$105,020	\$115,730	\$156,350
1010 City Secretary	258,647	214,080	193,230	221,470
1020 City Manager	660,985	797,540	827,590	795,460
1040 Legal	809,899	872,440	773,600	706,240
5530 Emergency Management	122,045	171,280	171,330	178,930
Total General Government	<u>\$1,948,196</u>	<u>\$2,160,360</u>	<u>\$2,081,480</u>	<u>\$2,058,450</u>
<u>150 ADMINISTRATIVE SERVICES</u>				
1510 Human Resource Services	\$965,768	\$1,313,750	\$1,281,300	\$1,171,380
2050 Information Technology	1,209,236	1,216,460	1,198,410	1,167,700
Total Administrative Services	<u>\$2,175,004</u>	<u>\$2,530,210</u>	<u>\$2,479,710</u>	<u>\$2,339,080</u>
<u>200 FINANCE</u>				
2010 Finance Administration	\$668,229	\$755,520	\$778,990	\$657,830
1530 Facilities Maintenance	1,263,756	743,280	745,120	715,240
1540 Custodial Services	0	749,480	711,710	756,800 *
2020 Accounting	331,441	359,300	368,070	355,200
2030 Purchasing	153,453	165,950	166,010	162,190
2060 Municipal Court	771,657	1,026,300	897,610	923,130
2080 Cypress Facility	41,124	46,250	46,450	46,510
2070 General Special Services	4,737,213	3,820,880	4,379,680	3,540,660
Total Finance	<u>\$7,966,873</u>	<u>\$7,666,960</u>	<u>\$8,093,640</u>	<u>\$7,157,560</u>
*Moved from Facilities Maintenance Division				
<u>250 PLANNING & DEVELOPMENT SERVICES</u>				
4005 Planning & Dev. Admin	\$173,990	\$187,280	\$336,480	\$379,660
3010 Planning Services	396,362	443,440	336,230	315,890
3020 Community Enhancement	478,408	571,040	522,730	515,930
3025 Environmental Health	230,348	277,690	283,940	287,280
7310 Animal Services	757,527	832,710	816,240	818,820
3530 Building Inspection	788,135	836,020	836,160	842,870
8090 Keep Abilene Beautiful	57,403	70,040	71,190	69,220
Total Community Development	<u>\$2,882,173</u>	<u>\$3,218,220</u>	<u>\$3,202,970</u>	<u>\$3,229,670</u>
<u>305 PUBLIC WORKS</u>				
3005 Public Works Administration	\$426,275	\$524,990	\$472,570	\$405,060
4020 Engineering	480,077	743,790	904,840	747,760
4035 Construction Inspection	205,415	0	0	0 ***
4040 Street & Maintenance Services	4,019,001	4,356,130	4,066,720	4,128,240
6010 Street Lighting	1,530,606	1,581,370	1,581,370	1,349,020
6020 Traffic & Transportation	1,050,617	1,222,770	1,192,130	1,206,630
Total Public Works	<u>\$7,711,991</u>	<u>\$8,429,050</u>	<u>\$8,217,630</u>	<u>\$7,836,710</u>

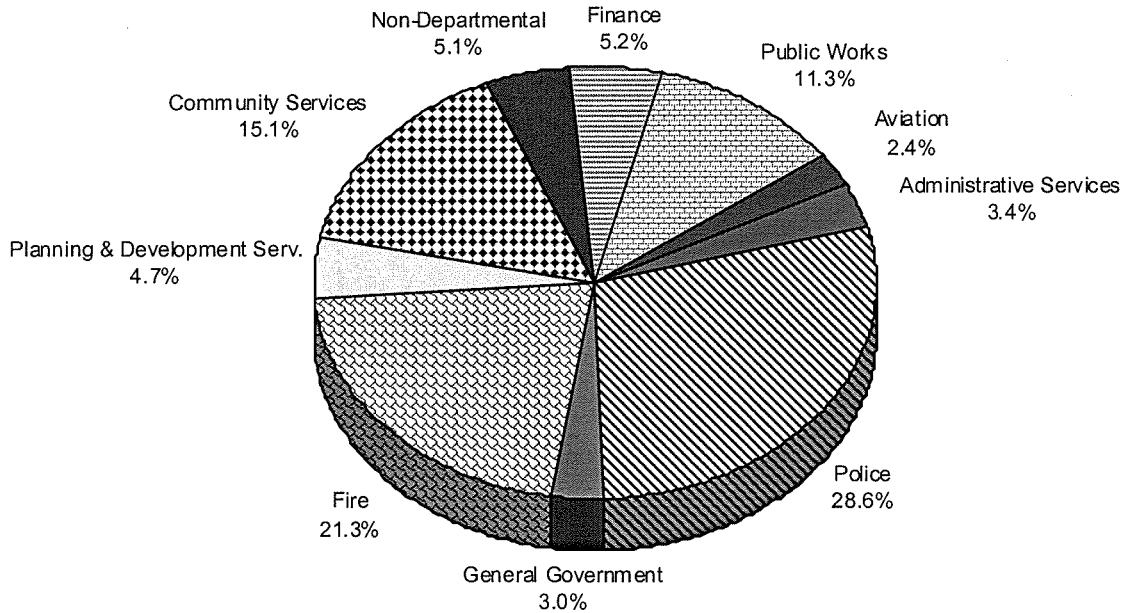
*** Combined with Engineering

CITY OF ABILENE, TEXAS

GENERAL FUND
SUMMARY OF DEPARTMENTAL EXPENDITURES
 2008-2009 BUDGET

	<u>ACTUAL</u> <u>2006-2007</u>	<u>APPROVED</u> <u>2007-2008</u>	<u>REVISED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
<u>500 POLICE</u>				
5005 Police Administration	\$1,104,961	\$1,216,380	\$1,267,640	\$1,434,070
5006 Training	457,753	496,480	506,830	500,270
5015 Patrol	8,478,045	9,401,990	9,258,440	10,216,230
5018 Traffic	971,082	892,200	842,780	838,120
5025 Criminal Investigation	2,411,793	2,352,560	2,349,810	2,263,430
5035 Communications	1,392,882	1,513,000	1,541,300	1,588,630
5040 Records/ID	807,149	748,240	773,140	643,130
5045 Youth	1,030,130	1,368,910	1,165,480	1,144,320
5065 Special Operations	1,001,662	1,027,110	1,047,920	939,990
5075 Community Services	394,196	429,940	257,480	259,740
Total Police	<u>\$18,049,653</u>	<u>\$19,446,810</u>	<u>\$19,010,820</u>	<u>\$19,827,930</u>
<u>550 FIRE</u>				
5515 Fire Administration	\$661,946	\$250,220	\$331,180	\$637,090
5535 Organizational Development	\$0	616,860	688,120	698,310
5545 Support Services	730,956	1,043,690	1,191,780	1,198,220
5560 Fire Prevention	660,218	683,090	551,680	533,350
5575 Tactical Operations	11,257,549	11,578,510	11,466,610	11,711,580
Total Fire	<u>\$13,310,669</u>	<u>\$14,172,370</u>	<u>\$14,229,370</u>	<u>\$14,778,550</u>
<u>600 AVIATION</u>				
6060 Airport	<u>\$1,538,937</u>	<u>\$1,708,660</u>	<u>\$1,716,810</u>	<u>\$1,676,890</u>
<u>700 COMMUNITY SERVICES</u>				
7005 Community Svcs Admin.	\$323,626	\$356,700	\$355,250	\$335,420
7010 Parks	2,250,285	2,341,800	2,340,840	2,443,810
7040 Zoological Gardens	1,180,626	1,270,890	1,261,610	1,288,470
7110 Recreation	1,300,016	1,454,140	1,481,150	1,516,190
7120 Library	2,137,180	2,430,380	2,839,970	2,782,500
7130 Civic Center	1,181,027	1,106,970	1,082,940	1,036,140
7250 Senior Citizens	821,070	866,170	855,100	898,510
7251 Call for Help	143,132	160,480	157,640	154,970
Total Community Services	<u>\$9,336,962</u>	<u>\$9,987,530</u>	<u>\$10,374,500</u>	<u>\$10,456,010</u>
Total Expenditures	<u>\$64,920,458</u>	<u>\$69,320,170</u>	<u>\$69,406,930</u>	<u>\$69,360,850</u>

**GENERAL FUND EXPENDITURES BY DEPARTMENT
FY 2008-09**

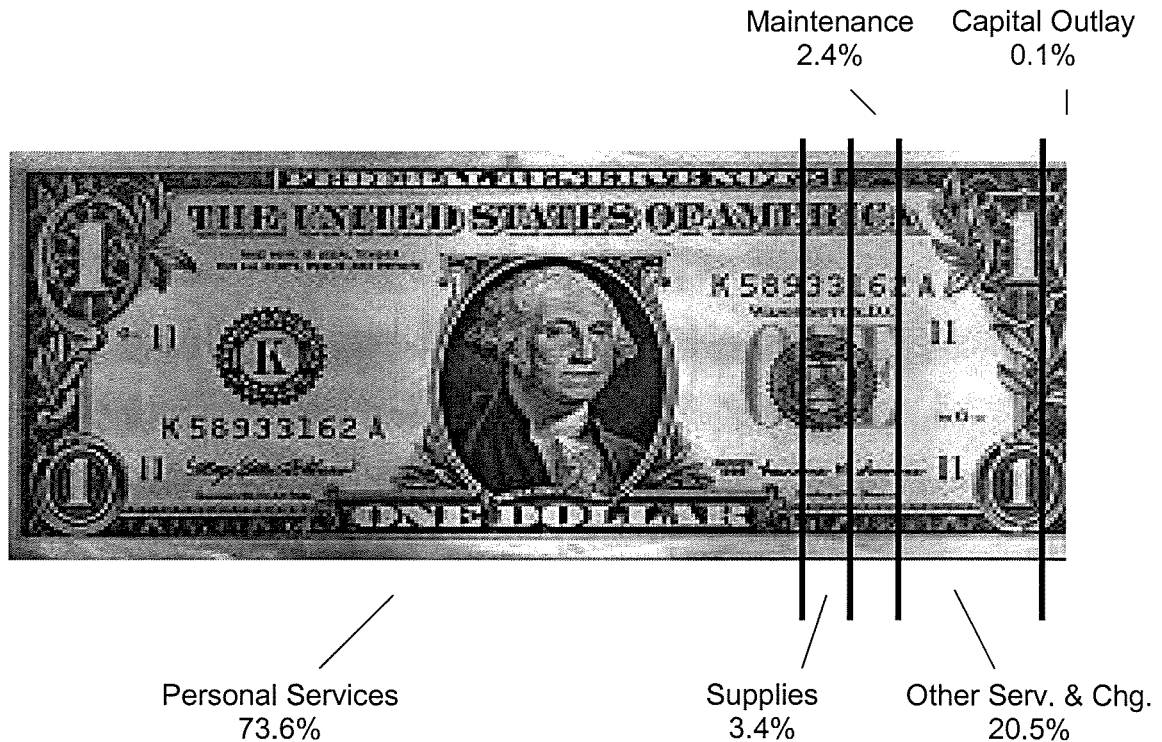


Non-Departmental	\$ 3,540,660
Finance	3,616,900
General Government	2,058,450
Administrative Services	2,339,080
Planning & Development Services	3,229,670
Public Works	7,836,710
Police	19,827,930
Fire	14,778,550
Aviation	1,676,890
Community Services	<u>10,456,010</u>
	\$69,360,850

Discussion of the Graph

The Public Works, Police, Fire, and Community Services Departments make up 76.3% of the General Fund's FY 2008-09 budget. Non-Departmental expenditures are included in the General Special Services Division of Finance and comprise 5.2% of the Fund's budget. Included are transfers to other Funds (i.e. Health, Transit), contributions to other agencies (Crime Victims Crisis Center, Chamber of Commerce, Medical Care Mission, Mental Health/Mental Retardation), maintenance and utilities for City Hall, insurance contributions, and tax collection and appraisal fees.

GENERAL FUND EXPENDITURES BY CATEGORY
FY 2008-09



Personal Services	\$51,025,130
Supplies	2,377,800
Maintenance	1,681,580
Other Services & Charges	14,227,940
Capital Outlay	<u>48,400</u>
	\$69,360,850

Discussion of the Graph

Of the \$51,025,130 in Personal Services, Police and Fire make up 60.1% of personnel costs with Public Works and Community Services making up 19.6%, or a total of 79.7%. \$39,235,280 is in pay categories and \$11,789,850 in benefit categories.

Of the \$2,377,800 for supplies, 2.2% will go for library books and enhancements.

35% of maintenance expenses are for street system maintenance.

Electric, gas, and water charges make up 19.6% and street light rental 9.5% of other services and charges. Also, included are equipment use charges (21.6%), professional and/or contractual services (7%), and transfers to other Funds (8.8%).

Capital items were budgeted according to priority, maintenance and safety factors.

CITY OF ABILENE, TEXAS

ESTIMATED AD VALOREM TAXES
AND DISTRIBUTION
2008-2009 BUDGET

Estimated Market Value 100%	<u>Tax Roll</u> \$4,260,447,639	<u>Disabled and Over 65 Tax</u>
Tax Rate per \$100	0.6854	
Estimated Tax Levy	\$29,201,108	\$2,485,297
Estimated % Collection Ratio	98.0%	96.5%
Estimated Current Collections	\$28,617,090	\$2,398,310

---DISTRIBUTION---

	<u>Percent</u>	<u>Tax Rate Per \$100</u>	<u>Tax Roll Amount</u>	<u>Disabled and Over 65 Tax Amount</u>	<u>Total</u>
General Fund -					
Operations & Maintenance	67.74%	\$0.4643	\$19,385,630	\$1,624,620	\$21,010,250
Fleet Lease Financing	0.73%	0.0050	208,760	17,510	226,270
Sub-Total	68.47%	\$0.4693	\$19,594,390	\$1,642,130	\$21,236,520
Debt Service Funds -					
1997 C.O. Series	0.61%	\$0.0042	\$175,360	\$14,690	\$190,050
1998 C.O. Series	0.63%	0.0043	179,540	15,050	194,590
1999 C.O. Series	0.67%	0.0046	192,060	16,100	208,160
1999 G.O. Series	1.43%	0.0098	409,170	34,290	443,460
2000 C.O. Series	0.58%	0.0040	167,010	14,000	181,010
2000 G.O. Series	1.31%	0.0090	375,770	31,490	407,260
2001 C.O. Series	0.60%	0.0041	171,180	14,350	185,530
2001 G.O. Series	0.82%	0.0056	233,810	19,600	253,410
2002 C.O. Series	1.09%	0.0075	313,140	26,240	339,380
2002 G.O. Series	1.02%	0.0070	292,270	24,490	316,760
2002 Airport C.O. Series	0.47%	0.0032	133,610	11,200	144,810
2003 C.O. Series	0.79%	0.0054	225,460	18,900	244,360
2003C Refunding	1.40%	0.0096	400,820	33,590	434,410
2004 C.O. Series	0.63%	0.0043	179,540	15,050	194,590
2004 C.O. Series Airport	0.28%	0.0019	79,330	6,650	85,980
2005 C.O. Series	1.59%	0.0109	455,100	38,140	493,240
2005A C.O. Series Public Safety	4.17%	0.0286	1,194,120	100,070	1,294,190
2006 C.O. Series	1.56%	0.0107	446,750	37,440	484,190
2006 G.O. Series	1.75%	0.0120	501,030	41,990	543,020
2006 C.O. Series Airport	0.47%	0.0032	133,610	11,200	144,810
2007 C.O. Series	1.39%	0.0095	396,650	33,240	429,890
2007 G.O. Series	2.00%	0.0137	572,010	47,940	619,950
2007 G.O. Series Airport	0.35%	0.0024	100,210	8,400	108,610
2008 C.O. Series ***	0.74%	0.0051	212,940	17,850	230,790
2008 G.O. Series	2.57%	0.0176	734,840	61,580	796,420
2008A C.O. Series Energy	2.61%	0.0179	747,370	62,640	810,010
1999 Airport C.O. Series *					
2007 C.O. Series Airport **					
Sub-Total	31.53%	\$0.2161	\$9,022,700	\$756,180	\$9,778,880
TOTAL	100.00%	\$0.6854	\$28,617,090	\$2,398,310	\$31,015,400

* 1999 Airport Debt Service paid from Passenger Facility Charge (PFC).

** 2007 Airport Debt Service paid from Prior Project Reimbursements, Parking Fees, and Customer Facility Charge (CFC) levied on car rentals.

*** 2008 Debt Service paid from Solid Waste - \$48,970

CITY OF ABILENE, TEXAS

**SCHEDULE OF TAX RATE
PER \$100 ASSESSED VALUATION
1999-2000 THROUGH 2008-2009
2008-2009 BUDGET**

<u>FISCAL YEAR</u>	<u>GENERAL OPERATING FUND</u>	<u>GENERAL DEBT SERVICE FUND</u>	<u>TOTAL TAX RATE</u>
1999-00	.4381	.1240	.5621
2000-01	.4381	.1428	.5809
2001-02	.4613	.1472	.6085
2002-03	.4813	.1592	.6405
2003-04	.4803	.1552	.6355
2004-05	.4803	.1552	.6355
2005-06	.4902	.1453	.6355
2006-07	.4940	.1738	.6678
2007-08	.4693	.1985	.6678
2008-09	.4693	.2161	.6854

CITY OF ABILENE, TEXAS

**GENERAL OBLIGATION BOND DEBT SERVICE FUND
STATEMENT OF REVENUES & EXPENDITURES**

2008-2009 BUDGET

	<u>ACTUAL 2006-2007</u>	<u>REVISED 2007-2008</u>	<u>APPROVED 2008-2009</u>
Beginning Balance	<u>\$392,815</u>	<u>\$527,686</u>	<u>\$410,096</u>
<u>REVENUE</u>			
Current Year Taxes	\$6,830,790	\$8,361,870	\$9,778,880
Interest Earnings	72,575	75,000	78,000
Accrued Interest	<u>98,091</u>		
Total Revenue	<u>\$7,001,456</u>	<u>\$8,436,870</u>	<u>\$9,856,880</u>
Operating Transfer In - Airport	\$109,340	\$577,370	\$554,040
Operating Transfer In - Solid Waste			<u>48,970</u>
Total Resources	<u>\$7,503,611</u>	<u>\$9,541,926</u>	<u>\$10,869,986</u>
<u>REQUIREMENTS</u>			
Bond Principal Retired	\$4,050,000	\$5,820,000	\$6,660,000
Interest on Bonds Outstanding	2,790,697	3,091,230	3,685,370
Paying Agent's Fees	14,978	26,000	29,000
Tax Appraisal & Collection Fee	<u>120,250</u>	<u>194,600</u>	<u>244,480</u>
Total Expenditures	<u>\$6,975,925</u>	<u>\$9,131,830</u>	<u>\$10,618,850</u>
Ending Balance	<u><u>\$527,686</u></u>	<u><u>\$410,096</u></u>	<u><u>\$251,136</u></u>

CITY OF ABILENE, TEXAS

LIBRARY GRANT FUND
SUMMARY OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	ACTUAL 2006-2007	APPROVED 2007-2008	REVISED 2007-2008	APPROVED 2008-2009
Beginning Balance	\$0	\$0	\$0	\$0
REVENUES				
Federal / State Grants and Programs	\$478,105	\$522,376	\$527,860	\$499,852
Total Revenue	\$478,105	\$522,376	\$527,860	\$499,852
EXPENDITURES				
7410 Library Act - State	\$302,077	\$332,953	\$332,953	\$300,000
7420 Technical Assistance Negotiation Grant	71,455	72,917	72,917	76,707
7430 Inter-Library Loan	93,212	94,505	99,989	101,914
7491 Lone Star	11,360	22,001	22,001	21,231
Total Expenditures	\$478,105	\$522,376	\$527,860	\$499,852
Ending Balance	\$0	\$0	\$0	\$0

CITY OF ABILENE, TEXAS

HEALTH SERVICES FUND
SUMMARY OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	ACTUAL 2006-2007	APPROVED 2007-2008	REVISED 2007-2008	APPROVED 2008-2009
Beginning Balance	(\$137,207)	(\$77,301)	(\$113,428)	(\$81,808)

REVENUES

Licenses & Permits	\$7,775	\$7,320	\$6,480	\$6,480
WIC Program Grant	585,210	553,430	637,210	597,020
Maternal & Child Care Grant	76,757	99,450	60,000	99,450
Primary Care Grant	205,871	211,020	175,000	175,000
Immunization Grant	155,099	143,140	143,130	148,130
Regional Planning Grant	163,771	161,470	161,470	161,470
Refugee Services Grant	117,816	118,200	150,710	135,710
Medicaid/Medicare Payments	129,871	234,180	230,950	181,270
HIV Grants	18,919	20,000	20,000	20,000
Public Health Preparedness Grant	231,822	173,580	287,230	142,130
County Programs	119,875	137,810	137,270	145,780
Charges for Services	555,677	583,620	540,230	569,280
Indirect Cost Recovery	96,362	150,870	135,740	123,540
General Fund Contribution	592,760	620,960	720,960	809,720
Miscellaneous Revenue	0	27,710		
Interfund Recoveries	20,067	21,000	19,500	19,500
Total Revenue	\$3,077,653	\$3,263,760	\$3,425,880	\$3,334,480

EXPENDITURES

					CITY/ CTY	STATE REV.
7510 General Health Services	\$931,071	\$1,043,630	\$972,470	\$916,880	100%	/ 0%
7520 WIC Grant	669,658	646,130	736,820	703,430	0%	/ 100%
7718 Primary Care	231,060	226,570	180,080	180,080	0%	/ 100%
7728 Refugee Health	128,710	133,330	165,840	150,840	0%	/ 100%
7738 Maternal & Child Care Grant	211,435	293,220	303,340	328,310	30%	/ 70%
7748 Immunization	209,391	236,500	229,850	245,120	30%	/ 70%
7758 Public Health Preparedness Grants	252,480	189,580	303,230	144,130	0%	/ 100%
7768 Dental	83,251	93,410	111,430	111,430	0%	/ 100%
7778 Community & Rural Health	319,250	395,980	371,200	422,320	62%	/ 38%
7788 HIV State Services	17,568	20,000	20,000	20,000	0%	/ 100%
Total Expenditures	\$3,053,874	\$3,278,350	\$3,394,260	\$3,222,540		
 Ending Balance	 (\$113,428)	 (\$91,891)	 (\$81,808)	 \$30,132		

CITY OF ABILENE, TEXAS

TRANSPORTATION PLANNING FUND
STATEMENT OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>ACTUAL</u> <u>2006-2007</u>	<u>REVISED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
Beginning Balance	\$0	\$0	\$0
<u>REVENUE</u>			
Federal Grants	<u>\$158,628</u>	<u>\$249,000</u>	<u>\$241,770</u>
Total Revenue	<u>\$158,628</u>	<u>\$249,000</u>	<u>\$241,770</u>
Total Resources	<u>\$158,628</u>	<u>\$249,000</u>	<u>\$241,770</u>
<u>EXPENDITURES</u>			
3760 Transportation Planning	<u>\$158,628</u>	<u>\$249,000</u>	<u>\$241,770</u>
Total Expenditures	<u>\$158,628</u>	<u>\$249,000</u>	<u>\$241,770</u>
Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

CITY OF ABILENE, TEXAS

SEIZED FUNDS
SUMMARY OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>REVISED</u> 2007-2008	<u>APPROVED</u> 2008-2009
Beginning Balance		
Patrol Seized Funds	\$11,866	\$12,806
Criminal Investigation Seized Funds	4,241	8,301
Narcotics Seized Funds	177,327	115,827
Justice Seized Funds	3,217	5,837
 <u>REVENUE</u>		
Patrol Seized Funds	\$10,940	
Criminal Investigation Seized Funds	4,060	
Narcotics Seized Funds	51,500	
Justice Seized Funds	2,620	
Total Revenue	<u>\$69,120</u>	<u>\$0</u>
TOTAL RESOURCES	<u>\$265,771</u>	<u>\$142,771</u>
 <u>EXPENDITURES</u>		
Patrol Seized Funds		
Minor Tools	\$5,000	\$5,000
Unobligated Bal./Contingency	5,000	5,000
Criminal Investigation Seized Funds		
Narcotics Seized Funds		
Furniture	1,120	\$1,500
Minor Tools	4,590	5,000
Body Armor	18,000	2,000
Building Maintenance	40,000	
Employee Development	3,500	2,000
Vehicle	25,000	
Communications Equipment	20,000	5,000
Technology	790	
Justice Seized Funds		
TOTAL EXPENDITURES	<u>\$123,000</u>	<u>\$25,500</u>
Ending Balance		
Patrol Seized Funds	\$12,806	\$2,806
Criminal Investigation Seized Funds	8,301	8,301
Narcotics Seized Funds	115,827	100,327
Justice Seized Funds	5,837	5,837
TOTAL ENDING BALANCES	<u><u>\$142,771</u></u>	<u><u>\$117,271</u></u>

CITY OF ABILENE, TEXAS

HOTEL / MOTEL FUND
STATEMENT OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>ACTUAL</u> 2006-2007	<u>REVISED</u> 2007-2008	<u>APPROVED</u> 2008-2009
Beginning Balance	\$0	\$0	\$0
<u>REVENUE</u>			
Hotel / Motel Tax	<u>\$2,195,857</u>	<u>\$2,167,500</u>	<u>\$2,167,500</u>
Total Current Revenue	<u>\$2,195,857</u>	<u>\$2,167,500</u>	<u>\$2,167,500</u>
Total Resources	<u>\$2,195,857</u>	<u>\$2,167,500</u>	<u>\$2,167,500</u>
<u>EXPENDITURES</u>			
Chamber of Commerce 50% ACVB - \$1,083,750 15% CAC - \$325,130	\$1,427,307	\$1,408,880	\$1,408,880
Civic Center - 35%	<u>768,550</u>	<u>758,620</u>	<u>758,620</u>
Total Expenditures	<u>\$2,195,857</u>	<u>\$2,167,500</u>	<u>\$2,167,500</u>
Ending Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

CITY OF ABILENE, TEXAS

**WATER & SEWER OPERATING FUND
STATEMENT OF REVENUES & EXPENDITURES
2008-2009 BUDGET**

	ACTUAL 2006-2007	REVISED 2007-2008	APPROVED 2008-2009
Beginning Balance	\$7,219,848	\$4,065,210	\$3,017,480
REVENUE			
Charges for Service:			
Water Service	\$18,293,966	\$19,940,000	\$25,867,000
Sewer Service	7,055,852	7,380,000	8,526,000
Service & Penalty Charges	409,528	308,000	308,000
Misc. Revenue	263,849	200,000	200,000
Total Charges for Service	\$26,023,195	\$27,828,000	\$34,901,000
Interest Earnings & Miscellaneous:			
Interest Earnings	\$617,984	\$550,000	\$550,000
Rents & Royalties	186,307	160,000	160,000
Recoveries of Expenditures	48,474	47,000	47,000
Prior Year's Revenue	177,442	160,000	2,000
Misc. Damage Claims	17,857	3,000	3,000
Other	156	600	600
Total Int. Earnings & Misc.	\$1,048,220	\$920,600	\$762,600
Total Revenue	\$27,071,415	\$28,748,600	\$35,663,600
Total Resources	\$34,291,263	\$32,813,810	\$38,681,080
EXPENDITURES			
8010 Administration	\$1,868,447	\$1,295,620	\$2,234,370
8020 Utility Office	968,030	1,066,660	1,103,710
8030 Water Production	4,834,836	5,805,170	5,782,480
8040 Water Treatment	3,581,916	4,641,760	4,748,600
8050 Water Distribution	3,872,149	4,529,280	4,727,750
8060 Sewage Collection	861,704	1,025,870	1,156,720
8070 Wastewater Treatment	2,203,948	3,001,330	3,150,120
8080 Quality Control	939,414	1,223,420	1,278,740
8110 Utilities Special Services	3,969,982	3,307,220	3,443,590
Total Expenditures	\$23,100,426	\$25,896,330	\$27,626,080
Transfer to Capital Projects	\$635,520		
Transfer to Debt Service for Ivie	3,551,597	\$3,900,000	\$4,200,000
Restricted for Capital Projects	2,938,510		2,000,000
Total Financing Uses	\$30,226,053	\$29,796,330	\$33,826,080
Unrestricted Balance	\$4,065,210	\$3,017,480	\$4,855,000

WATER FUND REVENUE ASSUMPTIONS

Water Service - Water sales are projected on a normal weather condition basis. It is anticipated that 6.5 billion gallons will be sold.

Sewer Service - Sewer revenue is based on the estimated water consumption.

Service and Penalty Charges - Delinquent charges and transfer fees for services other than normal sales. Based on history.

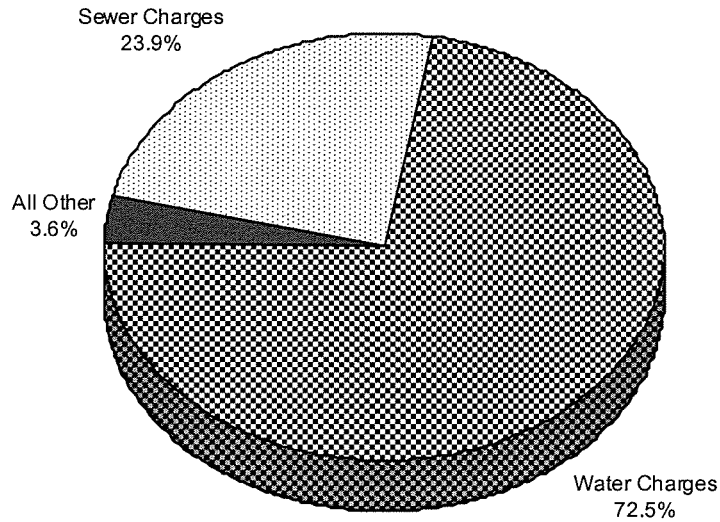
Miscellaneous Revenue - Fees for water taps and laboratory fees. Based on history.

Rents and Royalties - This source includes land leases and oil royalties for wells on land owned by the Fund.

Recoveries of Expenditures - For installations and sales to private sources and interfund recoveries. Based on historical information.

Prior Years Revenue - Refund from the West Central Texas Municipal Water District for overpayment of operating expenses.

WATER FUND REVENUE BY CATEGORY
FY 2008-09

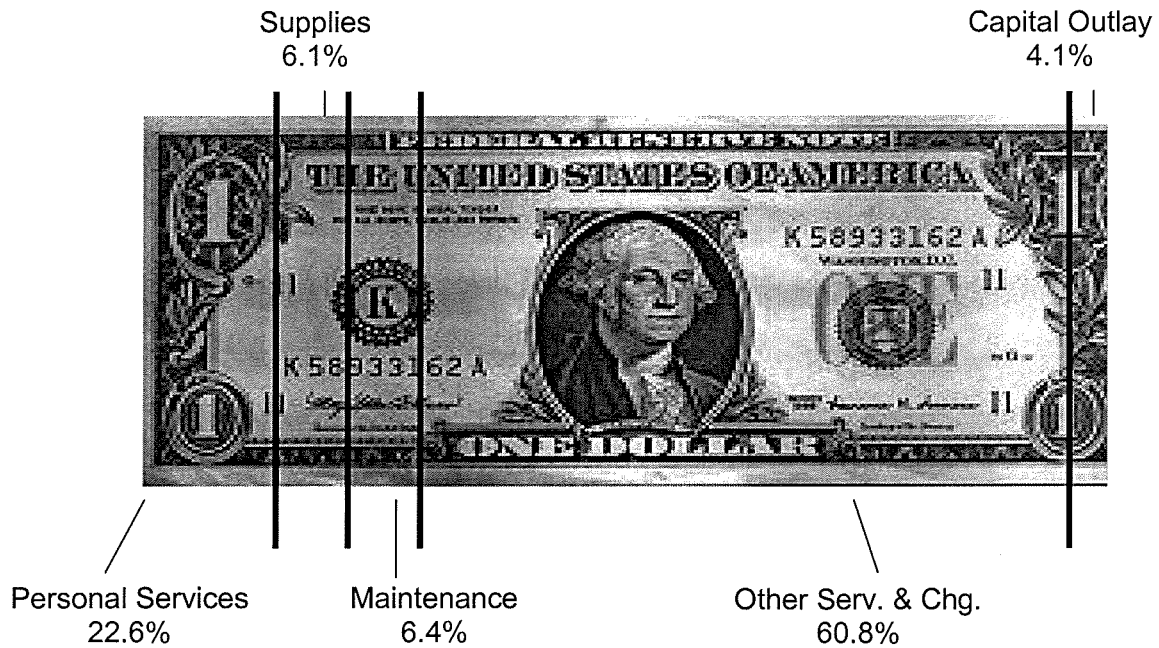


Water Charges	\$25,867,000
All Other	1,270,600
Sewer Charges	<u>8,526,000</u>
	\$35,663,600

Discussion of the Graph

96.4% of the Water Utility Fund's revenue is from water and sewer charges. In addition to funding operations, these charges fund improvements to sanitary sewer and water treatment and distribution systems. Other revenue comes from interest earnings, delinquent charges, transfer fees, water taps, and rents and royalties.

WATER FUND EXPENDITURES BY CATEGORY FY 2008-09



Personal Services	\$ 6,241,360
Supplies	1,691,850
Maintenance	1,774,440
Other Services & Charges	16,781,430
Capital Outlay	<u>1,137,000</u>
	\$27,626,080

Discussion of the Graph

Personal services are made up of \$4,551,370 in pay categories and \$1,689,990 in benefit categories.

Chemical supplies accounts for 83.4% of the supplies budget.

Maintenance of the water, sewer, and water meter systems totals \$1,337,580, or 75.3%, of the total maintenance expense budget.

73.4% of other services and charges are made up of three items: Utilities (45.5%), Ivie and Hubbard project payments (9.0%), and General Fund services (18.9%).

Capital outlay expenses consist of system improvements that total \$1,025,000 or 90.1% of capital expenses.

CITY OF ABILENE, TEXAS

WATER & SEWER DEBT SERVICE
STATEMENT OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>ACTUAL</u> <u>2006-2007</u>	<u>REVISED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
Beginning Balance	<u>\$3,636,498</u>	<u>\$2,721,172</u>	<u>\$2,271,452</u>
<u>REVENUE</u>			
Transfer In 2005 Series	\$736,260	\$717,770	\$699,500
Transfer In Ivie	<u>3,551,597</u>	<u>3,900,000</u>	<u>4,200,000</u>
Total Resources	<u>\$7,924,355</u>	<u>\$7,338,942</u>	<u>\$7,170,952</u>
<u>REQUIREMENTS</u>			
Bond Principal Retired	\$3,015,000	\$3,010,000	\$3,020,000
Interest on Bonds Outstanding	2,186,496	2,052,490	1,925,920
Paying Agent's Fees	<u>1,687</u>	<u>5,000</u>	<u>5,000</u>
Total Expenditures	<u>\$5,203,183</u>	<u>\$5,067,490</u>	<u>\$4,950,920</u>
Ending Balance	<u><u>\$2,721,172</u></u>	<u><u>\$2,271,452</u></u>	<u><u>\$2,220,032</u></u>

O.H. IVIE DEBT SERVICE

O.H. Ivie Reservoir is a surface water supply owned and operated by the Colorado River Municipal Water District and is located on the Colorado River in Coleman, Concho, and Runnels Counties approximately 50 miles south of Abilene. The City is financing the construction of a transmission system for a raw water supply from O.H. Ivie Reservoir and a related treatment plant.

The final cost of the pipeline project was approximately \$65 million. A \$10 million grant from the U.S. Department of Agriculture (USDA) Rural Development, a \$10 million long-term loan from the same agency, and a \$1 million water treatment grant from the Environmental Protection Agency will trim millions from the financing costs.

\$31,000,000 Series 2001A Certificates sold at a competitive sale on June 28, 2001, were issued to provide part of the financing of the cost of the Pipeline project. The certificates mature on February 15 in each of the years of 2002 through 2021 and are subject to redemption at the option of the City on February 15, 2011 or on any date thereafter at par plus accrued interest to the redemption date.

\$30,000,000 Series 2001B Certificates sold at a negotiated sale on July 1, 2001, are providing part of the cost of the Pipeline project. Structured with a serial principal maturity of \$5,000,000

each year on February 15, 2004-2009, the Series 2001B Certificates are redeemable in whole or in part, at the option of the City, on any date, at the par value thereof plus accrued interest to the date of redemption. It was the intent of the City to refund at least \$20 million of these Certificates in 2003 due to USDA funding.

The Series 2001B Certificates of Obligation were redeemed in January 2004 with proceeds from the General Obligation Refunding Bonds, Series 2003C, the Series 2003A and 2003B, Combination Tax and Waterworks and Sewer System Revenue Refunding Bonds of \$10,000,000, which were sold to Rural Utilities Service (RUS) and a grant from RUS.

\$7,275,000 Series 2005 Certificates sold at a competitive sale on June 9, 2005, were used for the purpose of paying in whole or in part a portion of the City's contractual obligations for the purpose of improving the City's combined water and sewer system. The certificates mature on February 15 in each of the years of 2006 through 2020 and are subject to redemption at the option of the City on February 15, 2016 or on any date thereafter at par plus accrued interest to the redemption date.

CITY OF ABILENE, TEXAS

DEBT SERVICE REQUIREMENTS TO MATURITY
COMBINATION TAX & WATERWORKS AND SEWER SYSTEM
CERTIFICATES OF OBLIGATION

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008 -09	\$3,020,000	\$1,925,914	\$4,945,914
2009 -10	3,025,000	1,805,971	4,830,971
2010 -11	3,030,000	1,683,461	4,713,461
2011 -12	3,035,000	1,558,288	4,593,288
2012 -13	3,045,000	1,429,808	4,474,808
2013 -14	3,045,000	1,295,858	4,340,858
2014 -15	3,055,000	1,158,620	4,213,620
2015 -16	3,065,000	1,019,919	4,084,919
2016 -17	3,070,000	878,593	3,948,593
2017 -18	3,080,000	735,643	3,815,643
2018 -19	2,400,000	606,748	3,006,748
2019 -20	2,410,000	492,006	2,902,006
2020 -21	1,935,000	386,513	2,321,513
2021 -22	205,000	334,013	539,013
2022 -23	210,000	324,675	534,675
2023 -24	225,000	314,888	539,888
2024 -25	235,000	304,538	539,538
2025 -26	245,000	293,738	538,738
2026 -27	255,000	282,488	537,488
2027 -28	270,000	270,676	540,676
2028 -29	280,000	258,300	538,300
2029 -30	295,000	245,363	540,363
2030 -31	305,000	231,863	536,863
2031 -32	325,000	217,688	542,688
2032 -33	335,000	202,838	537,838
2033 -34	350,000	187,425	537,425
2034 -35	370,000	171,225	541,225
2035 -36	385,000	154,238	539,238
2036 -37	405,000	136,463	541,463
2037 -38	420,000	117,900	537,900
2038 -39	440,000	98,550	538,550
2039 -40	465,000	78,188	543,188
2040 -41	480,000	56,926	536,926
2041 -42	500,000	34,876	534,876
2042 -43	525,000	11,813	536,813
TOTAL	<u>\$44,740,000</u>	<u>\$19,306,014</u>	<u>\$64,046,014</u>

CITY OF ABILENE, TEXAS

ABILENE TRANSIT SYSTEM FUND
SUMMARY OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>APPROVED</u> <u>2007-2008</u>	<u>REVISED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
Beginning Balance	\$565,735	\$565,735	\$360,865
<u>REVENUE</u>			
Federal Grants & Programs	\$2,002,800	\$2,104,300	\$1,766,500
Miscellaneous State Grant	425,860	589,780	570,870
Charges for Services	363,000	418,470	389,000
General Fund Contribution	450,000	610,700	450,000
Other Revenue	59,000	61,360	42,500
Sale & Compensation for Loss of Fixed Assets	10,000	13,620	5,000
CDBG	20,000	20,000	15,500
Misc. Damage Claims		3,200	1,000
Total Current Revenue	<u>\$3,330,660</u>	<u>\$3,821,430</u>	<u>\$3,240,370</u>
Total Resources	<u>\$3,896,395</u>	<u>\$4,387,165</u>	<u>\$3,601,235</u>
<u>EXPENDITURES</u>			
6110 Abilene Transit System	2,143,340	\$2,280,050	2,437,120
6120 UMTA Grants	1,458,520	1,448,320	907,550
6130 Evening Service Grant	181,830	297,930	255,700
Total Expenditures	<u>\$3,783,690</u>	<u>\$4,026,300</u>	<u>\$3,600,370</u>
Total Financing Uses	<u>\$3,783,690</u>	<u>\$4,026,300</u>	<u>\$3,600,370</u>
Ending Balance	<u><u>\$112,705</u></u>	<u><u>\$360,865</u></u>	<u><u>\$865</u></u>

CITY OF ABILENE, TEXAS

SOLID WASTE SERVICES FUND
SUMMARY OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>ACTUAL</u> 2006-2007	<u>REVISED</u> 2007-2008	<u>APPROVED</u> 2008-2009
Beginning Balance	(\$326,268)	(\$165,357)	(\$667,067)
<u>REVENUE</u>			
Solid Waste Services	<u>\$10,976,701</u>	<u>\$11,102,200</u>	<u>\$12,437,850</u>
Total Revenue	<u>\$10,976,701</u>	<u>\$11,102,200</u>	<u>\$12,437,850</u>
<u>EXPENDITURES</u>			
Personnel Services	\$2,058,664	\$2,402,330	\$2,372,190
Supplies	54,875	60,690	64,800
Maintenance	109,746	130,800	132,290
Other Services and Charges	6,424,316	6,630,720	7,031,780
Capital Expenditures - Capital Equip	221,819	253,000	290,000
Debt Payment			114,750
Fleet Lease Financing	<u>626,370</u>	<u>626,370</u>	<u>426,370</u>
Total Expenditures	<u>\$9,495,790</u>	<u>\$10,103,910</u>	<u>\$10,432,180</u>
Operating Transfers - General	<u>\$1,320,000</u>	<u>\$1,500,000</u>	<u>\$1,000,000</u>
Total Expenditures	<u>\$10,815,790</u>	<u>\$11,603,910</u>	<u>\$11,432,180</u>
Ending Balance	<u>(\$165,357)</u>	<u>(\$667,067)</u>	<u>\$338,603</u>

CITY OF ABILENE, TEXAS

**STORMWATER UTILITY FUND
SUMMARY OF REVENUES & EXPENDITURES**

2008-2009 BUDGET

	ACTUAL 2006-2007	REVISED 2007-2008	APPROVED 2008-2009
Beginning Balance	\$466,637	\$499,494	\$489,544
<u>REVENUE</u>			
Current Revenue	<u>\$1,815,416</u>	<u>\$1,853,200</u>	<u>\$1,865,260</u>
Total Resources	<u><u>\$1,815,416</u></u>	<u><u>\$1,853,200</u></u>	<u><u>\$1,865,260</u></u>
<u>EXPENDITURES</u>			
Personnel Services	\$587,653	\$664,970	\$674,540
Supplies	17,612	25,530	33,740
Maintenance	17,841	42,250	37,420
Other Services and Charges	925,345	921,560	943,940
Capital Expenditures		21,000	
Fleet Lease Financing	<u>125,270</u>	<u>80,800</u>	<u>48,570</u>
Total Expenditures	<u>\$1,673,721</u>	<u>\$1,756,110</u>	<u>\$1,738,210</u>
Transfer - Elm Creek Phase II	<u>\$108,838</u>	<u>\$107,040</u>	<u>\$105,240</u>
Total Financing Uses	<u>\$1,782,559</u>	<u>\$1,863,150</u>	<u>\$1,843,450</u>
Ending Balance	<u><u>\$499,494</u></u>	<u><u>\$489,544</u></u>	<u><u>\$511,354</u></u>

FLEET MAINTENANCE FUND
STATEMENT OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>ACTUAL</u> <u>2006-2007</u>	<u>REVISED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
Beginning Balance	\$252,950	\$230,598	\$20,298
<u>REVENUE</u>			
Charges for Maintenance	\$4,063,255	\$4,586,010	\$4,728,960
Communication Services	192,380	237,530	251,830
Misc. Revenue	33,166	85,250	85,570
Total Revenue	<u>\$4,288,801</u>	<u>\$4,908,790</u>	<u>\$5,066,360</u>
Total Resources	<u>\$4,541,751</u>	<u>\$5,139,388</u>	<u>\$5,086,658</u>
<u>EXPENDITURES</u>			
9010 Fleet Maintenance	\$4,059,280	\$4,802,880	\$4,820,000
9040 Communication Services	251,873	316,210	251,970
Total Expenditures	<u>\$4,311,153</u>	<u>\$5,119,090</u>	<u>\$5,071,970</u>
Ending Balance	<u><u>\$230,598</u></u>	<u><u>\$20,298</u></u>	<u><u>\$14,688</u></u>

CITY OF ABILENE, TEXAS

FLEET REPLACEMENT FUND
STATEMENT OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>ACTUAL</u> 2006-2007	<u>REVISED</u> 2007-2008	<u>APPROVED</u> 2008-2009
Beginning Balance	\$4,935,050	\$5,561,746	\$5,885,316
<u>REVENUE</u>			
Charges for Replacement	2,430,360	2,691,390	3,182,010
Interest Earnings	480,549	235,000	235,000
Sale of Equipment	479,477	290,780	474,220
Miscellaneous Revenue	1,855,044	1,507,050	1,318,070
Damage Claims	74,608	40,860	10,000
Total Revenue	<u>\$5,320,038</u>	<u>\$4,765,080</u>	<u>\$5,219,300</u>
Total Resources	<u>\$10,255,088</u>	<u>\$10,326,826</u>	<u>\$11,104,616</u>
<u>EXPENDITURES</u>			
Operating Expenditures	\$359,341	\$284,150	\$300,480
Vehicles	1,235,445	1,172,500	1,130,300
Large Equipment	2,739,805	2,838,860	3,950,000
Small Equipment	358,751	146,000	104,500
Total Expenditures	<u>\$4,693,342</u>	<u>\$4,441,510</u>	<u>\$5,485,280</u>
Transfer Out		<u>\$1,770,560</u>	<u>\$1,022,800</u>
Ending Balance	<u><u>\$5,561,746</u></u>	<u><u>\$5,885,316</u></u>	<u><u>\$5,619,336</u></u>

FLEET LEASE PURCHASE REQUIREMENTS TO MATURITY

<u>Fiscal Year</u>	<u>2009</u>	<u>2010</u>	<u>TOTAL</u>
October 8, 2003			
\$2,500,000			
Principal	\$44,476		\$44,476
Interest	\$100		\$100
November 19, 2003			
\$1,000,000			
Principal	\$35,623		\$35,623
Interest	\$124		\$124
July 7, 2004			
\$2,180,000			
Principal	\$387,801		\$387,801
Interest	\$5,677		\$5,677
February 7, 2005			
\$2,540,000			
Principal	\$532,987	226,990	\$759,977
Interest	\$16,013	1,760	\$17,773

CITY OF ABILENE, TEXAS

CENTRAL WAREHOUSE FUND
STATEMENT OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>ACTUAL</u> 2006-2007	<u>REVISED</u> 2007-2008	<u>APPROVED</u> 2008-2009
Beginning Balance	\$681,211	\$746,305	\$746,305
<u>REVENUE</u>			
Charges to Departments	\$477,855	\$516,000	\$516,000
Interest Earnings	38,066	19,000	20,000
Recoveries of Expenditures	18,750	15,000	15,000
Total Current Revenue	<u>\$534,671</u>	<u>\$550,000</u>	<u>\$551,000</u>
Total Resources	<u>\$1,215,882</u>	<u>\$1,296,305</u>	<u>\$1,297,305</u>
<u>EXPENDITURES</u>			
Inventory Purchases	<u>\$469,577</u>	<u>\$550,000</u>	<u>\$550,000</u>
Total Expenditures	<u>\$469,577</u>	<u>\$550,000</u>	<u>\$550,000</u>
Ending Balance	<u><u>\$746,305</u></u>	<u><u>\$746,305</u></u>	<u><u>\$747,305</u></u>

CITY OF ABILENE, TEXAS

SELF INSURANCE FUND
STATEMENT OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>ACTUAL</u> <u>2006-2007</u>	<u>APPROVED</u> <u>2007-2008</u>	<u>REVISED</u> <u>2007-2008</u>	<u>APPROVED</u> <u>2008-2009</u>
Beginning Balance	\$2,825,367	\$1,554,638	\$2,831,974	\$1,532,814
<u>REVENUE</u>				
Interest Earnings	\$82,664	\$80,000	\$80,000	\$85,000
Recoveries of Expenditures	337,490	369,000	367,000	367,000
Stop Loss Insurance Refunds	143,318	210,000	210,000	200,000
Workers Comp. / Property Contributions	1,129,240	997,600	997,600	997,600
Employee Health Contributions	1,334,738	1,200,000	1,200,000	1,295,000
Retiree Health Contributions	696,610	456,000	456,000	460,000
City Health Contributions	4,195,237	4,401,660	4,401,660	4,433,220
Total Revenue	<u>\$7,919,297</u>	<u>\$7,714,260</u>	<u>\$7,712,260</u>	<u>\$7,837,820</u>
Interfund Transfer In	<u>\$1,000,000</u>			
Total Resources	<u>\$11,744,664</u>	<u>\$9,268,898</u>	<u>\$10,544,234</u>	<u>\$9,370,634</u>
<u>EXPENDITURES</u>				
Operating Expenditures	\$106,808	\$174,830	\$184,850	\$193,610
Employee Health Clinic	247,429	266,140	260,600	272,310
Liability/Property Premiums/Charges	322,285	324,700	363,300	405,700
Admin Charges	899,459	952,970	902,670	902,670
Liability/Property/ Workers Comp Claims	1,517,190	975,050	850,000	850,000
Health Claims	5,819,519	6,550,000	6,450,000	5,900,000
Total Expenditures	<u>\$8,912,690</u>	<u>\$9,243,690</u>	<u>\$9,011,420</u>	<u>\$8,524,290</u>
Ending Balance	<u>\$2,831,974</u>	<u>\$25,208</u>	<u>\$1,532,814</u>	<u>\$846,344</u>

CITY OF ABILENE, TEXAS

TECHNOLOGY FUND
SUMMARY OF REVENUES & EXPENDITURES
 2008-2009 BUDGET

	<u>REVISED</u> 2007-2008	<u>APPROVED</u> 2008-2009
Beginning Balance	\$0	\$12,830
 <u>REVENUE</u>		
Operating Budget	\$1,077,650	\$1,551,470
Sale of Equipment	16,000	34,730
Miscellaneous Revenue	2,900	2,900
	<u> </u>	<u> </u>
Total Revenue	<u>\$1,096,550</u>	<u>\$1,589,100</u>
 TOTAL RESOURCES	 <u>\$1,096,550</u>	 <u>\$1,601,930</u>
 <u>EXPENDITURES</u>		
Operating Budget	<u>\$1,083,720</u>	<u>\$1,551,450</u>
 TOTAL EXPENDITURES	 <u>\$1,083,720</u>	 <u>\$1,551,450</u>
 Ending Balance	 <u><u>\$12,830</u></u>	 <u><u>\$50,480</u></u>

CITY OF ABILENE, TEXAS

**DEVELOPMENT CORPORATION OF ABILENE
STATEMENT OF REVENUES & EXPENDITURES
2008-2009 BUDGET**

	ACTUAL 2006-2007	REVISED 2007-2008	APPROVED 2008-2009
Beginning Balance	\$14,118,903	\$14,977,660	\$3,962,400
REVENUE			
Sales Tax	\$8,388,606	\$8,591,790	\$8,849,030
Assessments & Notes Principal	106,704	2,172,310	40,990
Interest Earnings	846,615	600,000	615,000
Building Rental	529,050	498,440	934,530
Recoveries of Expenditures	28,329		
Miscellaneous Revenue	3,458	200	200
Total Revenue	\$9,902,762	\$11,862,740	\$10,439,750
Total Resources	\$24,021,665	\$26,840,400	\$14,402,150
EXPENDITURES			
2760 Economic Development Admin.	\$512,666	\$632,910	\$655,250
2775 Contracts/Committments	1,121,702	1,358,810	1,265,000
2779 DCOA Special Projects	7,409,637	20,886,280	
Total Expenditures	\$9,044,005	\$22,878,000	\$1,920,250
Ending Balance	\$14,977,660	\$3,962,400	\$12,481,900



CITY OF ABILENE

