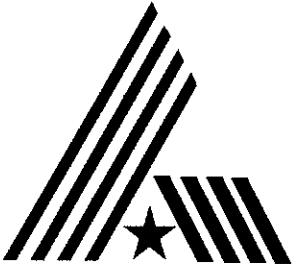


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**FINANCIAL SUMMARIES**

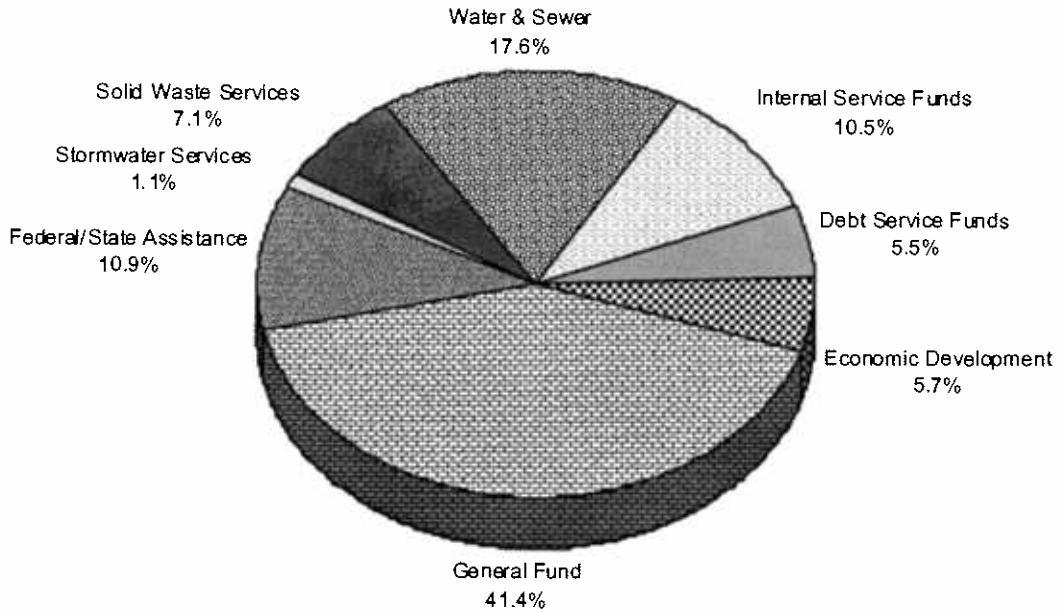


**CITY OF ABILENE**

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# REVENUE SOURCES

## FY 2007-08



General Fund	\$67,342,390
Debt Service Funds	9,021,990
Federal/State Assistance	17,786,446
Economic Development	9,291,660
Internal Service Funds	17,078,270
Stormwater Services	1,838,110
Solid Waste Services	11,614,430
Water & Sewer	28,610,600
Intergovernmental Transfers	<u>(16,320,420)</u>
	\$146,263,476

CITY OF ABILENE, TEXAS

BUDGET SUMMARY BY FUND TYPE  
2007-2008 BUDGET

	<u>Beginning Balance</u>	<u>Revenues &amp; Transfers In</u>	<u>Appropriations &amp; Transfers Out</u>	<u>Ending Balance</u>
General Fund	\$14,240,586	\$67,342,390	\$69,320,170	\$12,262,806
Special Revenue Funds	467,644	14,455,786	14,621,076	302,354
Debt Service Funds	306,435	9,021,990	9,131,830	196,595
Enterprise Funds	6,180,840	45,393,800	46,609,850	4,964,790
Internal Service Funds	8,488,136	17,078,270	17,611,050	7,955,356
Fiduciary Funds	16,197,168	9,291,660	3,001,383	22,487,445
Intergovernmental Transfers		(16,320,420)	(16,320,420)	
<b>TOTAL</b>	<u><b>\$45,880,809</b></u>	<u><b>\$146,263,476</b></u>	<u><b>\$143,974,939</b></u>	<u><b>\$48,169,346</b></u>

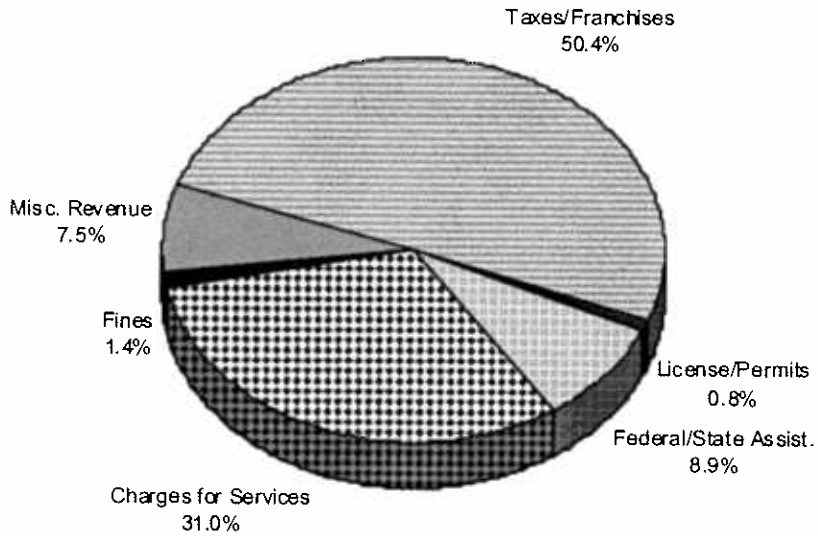
## MAJOR REVENUES AND EXPENDITURES

	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
<b>REVENUE</b>											
Taxes / Franchises	\$54,426,610	\$2,167,500	\$8,361,870						\$8,705,590		\$73,661,570
License / Permits	1,120,830	7,320									1,128,150
Federal / State Assist.	194,680	10,609,006						2,273,660			13,077,346
Charges For Services	2,871,480	583,620			27,863,000	1,819,110	11,606,180	570,000			45,313,390
Fines	2,077,420										2,077,420
Intergovernmental Transfers	1,770,000	620,960	577,370	12,902,090				450,000		(16,320,420)	0
Misc. Revenue	4,681,370	467,380	82,750	4,176,180	747,600	19,000	8,250	37,000	586,070		11,005,600
<b>TOTAL REVENUE</b>	<b>\$67,342,390</b>	<b>\$14,455,786</b>	<b>\$9,021,990</b>	<b>\$17,078,270</b>	<b>\$28,610,600</b>	<b>\$1,838,110</b>	<b>\$11,614,430</b>	<b>\$3,330,660</b>	<b>\$9,291,660</b>	<b>(\$16,320,420)</b>	<b>\$146,263,476</b>
<b>EXPENDITURES</b>											
Personnel Services	\$51,227,500	\$3,647,159		\$1,674,010	\$6,349,600	\$650,070	\$2,429,550		\$419,100		\$66,396,989
Supplies	2,324,530	490,755		3,656,750	1,630,170	20,900	63,640	450,050	5,900		8,642,695
Maintenance	1,618,950	66,110		1,415,570	1,719,640	32,250	131,000	19,910	750		5,004,180
Other Services & Charges	14,103,000	10,410,752	220,600	8,892,220	14,921,170	938,720	8,804,450	1,676,210	2,332,763	(16,320,420)	45,979,465
Capital Expenditures	46,190	6,300		1,972,500	965,000	21,000	433,000	1,453,520	242,870		5,140,380
Principal & Interest			8,911,230		3,900,000						12,811,230
<b>TOTAL EXPENDITURES</b>	<b>\$69,320,170</b>	<b>\$14,621,076</b>	<b>\$9,131,830</b>	<b>\$17,611,050</b>	<b>\$29,485,580</b>	<b>\$1,662,940</b>	<b>\$11,861,640</b>	<b>\$3,599,690</b>	<b>\$3,001,383</b>	<b>(\$16,320,420)</b>	<b>\$143,974,939</b>

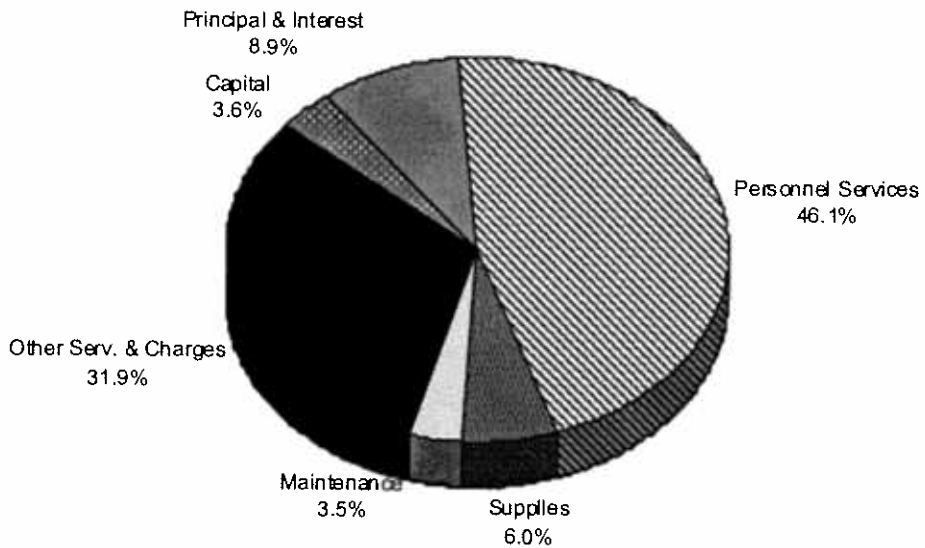
**ALL FUNDS**  
**SUMMARY OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	<u>APPROVED</u> 2005-2006	<u>APPROVED</u> 2006-2007	<u>APPROVED</u> 2007-2008
<b><u>REVENUE</u></b>			
Taxes / Franchises	\$61,479,760	\$69,184,670	\$73,661,570
License / Permits	1,002,940	1,037,180	1,128,150
Federal / State Assist.	13,588,546	14,070,045	13,077,346
Charges For Services	44,136,180	42,502,340	45,313,390
Fines	1,007,000	1,497,000	2,077,420
Misc. Revenue	<u>6,463,870</u>	<u>16,463,440</u>	<u>11,005,600</u>
Total Revenue	<u><u>\$127,678,296</u></u>	<u><u>\$144,754,675</u></u>	<u><u>\$146,263,476</u></u>
<b><u>EXPENDITURES</u></b>			
Personnel Services	\$57,370,969	\$60,455,165	\$66,396,989
Supplies	6,663,295	8,622,640	8,642,695
Maintenance	4,099,750	4,050,526	5,004,180
Other Services and Charges	34,136,818	45,613,620	45,979,465
Capital Expenditures	13,858,668	6,594,257	5,140,380
Principal and Interest	<u>11,471,470</u>	<u>10,839,870</u>	<u>12,811,230</u>
Total Expenditures	<u><u>\$127,600,970</u></u>	<u><u>\$136,176,078</u></u>	<u><u>\$143,974,939</u></u>

### BUDGET SUMMARY – REVENUE BY CATEGORY FY 2007-08



### BUDGET SUMMARY – EXPENDITURES BY CATEGORY FY 2007-08



**DETAIL OF INTERGOVERNMENTAL TRANSFERS**  
2007 - 2008

<b>TO GENERAL FUND FROM:</b>		
Solid Waste Services Fund		\$1,770,000
<b>TO SPECIAL REVENUE FUNDS FROM:</b>		
General Fund - Health Fund		620,960
<b>TO DEBT SERVICE FUNDS FROM:</b>		
Airport Improvement Fund		577,370
<b>TO ENTERPRISE FUNDS FROM:</b>		
General Fund - Transit Fund		450,000
<b>TO TECHNOLOGY FUND FROM:</b>		
All Funds		1,040,940
<b>TO FLEET MAINTENANCE FUND FROM:</b>		
All Funds		4,283,420
<b>TO FLEET REPLACEMENT FUND FROM:</b>		
All Funds		2,660,070
<b>TO WAREHOUSE FUND FROM:</b>		
All funds		516,000
<b>TO SELF INSURANCE FUND:</b>		
All Funds		4,401,660
General Fund		
		<hr/>
<b>GRAND TOTAL</b>		<b><u><u>\$16,320,420</u></u></b>

CITY OF ABILENE, TEXAS  
**GENERAL FUND**  
**SUMMARY OF REVENUES & EXPENDITURES**  
2007-2008 BUDGET

	ACTUAL 2005-2006	APPROVED 2006-2007	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	\$10,611,708		\$12,196,836	\$12,245,086
Balance Forward 27th pay period				\$1,995,500
<b>REVENUE</b>				
Current Revenue	\$62,401,865	\$62,205,100	\$64,435,970	65,572,390
Operating Transfers In	1,689,790	1,320,000	1,320,000	1,770,000
Total Current Revenue & Transfers In	<u>\$64,091,655</u>	<u>\$63,525,100</u>	<u>\$65,755,970</u>	<u>\$67,342,390</u>
Total Resources	<u>\$64,091,655</u>	<u>\$63,525,100</u>	<u>\$65,755,970</u>	<u>\$69,337,890</u>
<b>EXPENDITURES</b>				
Personnel Services	\$44,143,383	\$46,759,810	\$46,936,820	\$51,227,500
Supplies	1,820,999	1,838,320	1,912,550	2,324,530
Maintenance	1,566,113	1,496,790	1,604,520	1,618,950
Other Services and Charges	13,000,540	11,720,190	12,632,210	13,032,040
Capital Expenditures	556,992	535,460	916,060	46,190
Operating Transfers	1,318,500	1,005,560	1,205,560	1,070,960
Total Expenditures	<u>\$62,406,527</u>	<u>\$63,356,130</u>	<u>\$65,207,720</u>	<u>\$69,320,170</u>
Total Financing Uses	<u>\$62,406,527</u>	<u>\$63,356,130</u>	<u>\$65,207,720</u>	<u>\$69,320,170</u>
Transfer to Self Insurance	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$500,000</u>	<u>\$0</u>
Ending Balance	<u>\$12,196,836</u>	<u>\$68,970</u>	<u>\$12,245,086</u>	<u>\$12,262,806</u>

CITY OF ABILENE, TEXAS

**GENERAL FUND  
SUMMARY OF REVENUES  
2007-2008 BUDGET**

	<u>ACTUAL</u> 2005-2006	<u>APPROVED</u> 2006-2007	<u>REVISED</u> 2006-2007	<u>APPROVED</u> 2007-2008
<b><u>TAXES AND FRANCHISE FEES</u></b>				
General Property Taxes--				
Current	\$17,797,488	\$19,181,360	\$19,181,360	\$19,769,740
Delinquent	348,603	400,000	350,000	350,000
General Sales & Use Taxes	23,546,861	24,221,700	24,724,200	25,989,990
Selective Sales & Use Taxes	2,205,641	210,000	210,000	210,000
Franchise/Access Fees	6,069,668	5,672,740	6,075,460	6,048,480
Other Taxes	1,184,066	1,930,100	1,945,030	1,858,400
Penalties, Interest & Cost	216,109	210,900	219,700	200,000
<b>Total Tax and Franchise Receipts</b>	<b>\$51,368,436</b>	<b>\$51,826,800</b>	<b>\$52,705,750</b>	<b>\$54,426,610</b>
<b><u>LICENSES AND PERMITS</u></b>				
Business Licenses & Permits	\$283,279	\$289,100	\$299,490	\$292,690
Non-Business Licenses & Permits	901,627	738,080	831,260	828,140
<b>Total Licenses &amp; Permits</b>	<b>\$1,184,906</b>	<b>\$1,027,180</b>	<b>\$1,130,750</b>	<b>\$1,120,830</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
Federal Grants	\$79,328	\$59,000	\$59,000	\$65,500
State Grants and Programs	158,291	148,180	118,300	128,500
County Programs	676	7,850	680	680
<b>Total Intergovernmental Revenue</b>	<b>\$238,295</b>	<b>\$215,030</b>	<b>\$177,980</b>	<b>\$194,680</b>
<b><u>CHARGES FOR SERVICES</u></b>				
General Government	\$63,204	\$40,510	\$45,510	\$43,850
Public Safety	840,204	885,460	831,570	805,750
Highways & Streets	56,065	50,000	66,070	53,400
Weed Control	21,992	45,000	37,000	37,000
Animal Control	135,148	127,780	130,880	142,700
Non-Resident Fee	20,801	16,000	20,000	20,000
Swimming Pools	28,895	25,250	31,250	31,250
Tennis Center/Track Meet	5,275	7,400	9,090	7,800
Recreational Programs	325,445	324,800	329,700	326,300
Civic Center Rental	393,105	390,100	382,160	390,100
Aviation	960,238	884,750	914,240	922,030
Cemetery	53,800	59,600	91,300	91,300
<b>Total Charges for Services</b>	<b>\$2,904,172</b>	<b>\$2,856,650</b>	<b>\$2,888,770</b>	<b>\$2,871,480</b>

## CITY OF ABILENE, TEXAS

**GENERAL FUND**  
**SUMMARY OF REVENUES**  
 2007-2008 BUDGET

	ACTUAL 2005-2006	APPROVED 2006-2007	REVISED 2006-2007	APPROVED 2007-2008
<b><u>FINES AND FORFEITS</u></b>				
Municipal Court Fines	\$1,516,896	\$1,430,000	\$1,700,000	\$2,010,420
Library Fines	67,414	67,000	67,000	67,000
Total Fines and Forfeits	<u>\$1,584,310</u>	<u>\$1,497,000</u>	<u>\$1,767,000</u>	<u>\$2,077,420</u>
<b><u>SERVICE AND PENALTY CHARGES</u></b>				
Returned Check Charges	\$5,632	\$5,000	\$5,000	\$5,000
Total Service & Penalty Charges	<u>\$5,632</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>
<b><u>MISCELLANEOUS REVENUE</u></b>				
Interest Earnings	\$659,496	\$370,050	\$820,020	\$872,020
Rents & Royalties	242,790	224,070	228,840	210,760
Recoveries of Expenditures	3,848,396	4,001,920	4,214,930	3,606,250
Prior Year Revenue	75,395		201,290	
Contributions & Donations	90,810	96,500	96,200	92,100
Sale of Fixed Assets	75,981		47,530	
Property Damage Claim	36,167		54,880	
Other Revenue	87,079	84,900	97,030	95,240
Total Miscellaneous Revenue	<u>\$5,116,114</u>	<u>\$4,777,440</u>	<u>\$5,760,720</u>	<u>\$4,876,370</u>
Total Current Revenue	<u>\$62,401,865</u>	<u>\$62,205,100</u>	<u>\$64,435,970</u>	<u>\$65,572,390</u>
Operating Transfers In	<u>1,689,790</u>	<u>\$1,320,000</u>	<u>\$1,320,000</u>	<u>\$1,770,000</u>
Total Current Revenue & Transfers In	<u><u>\$64,091,655</u></u>	<u><u>\$63,525,100</u></u>	<u><u>\$65,755,970</u></u>	<u><u>\$67,342,390</u></u>

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## GENERAL FUND REVENUE ASSUMPTIONS

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### TAXES AND FEES

*Current Property Taxes* - The City has seen substantial increases in property values in 2007 with residential property leading the way. Preliminary numbers indicate an increase in residential property of 11%. Major increases in business personal property were noted as several drilling companies and other industrial accounts drove that category up 18.5%. Commercial real estate was the other category adding additional value this year with values rising from \$898 million in 2006 to \$950 million this year. Comparisons of net taxable values is complicated this year due to the passage of a tax cap on homesteads of persons over 65 years of age or those who are disabled. These properties amount to taxable value of \$407 million. The capped tax on those 8,089 accounts is \$2.497 million. Before this impact, net taxable values increased from \$4.01 billion to \$4.418 billion. The loss of net taxable value to the senior and disabled cap is \$45.83 million. Therefore, after consideration of the senior and disabled cap, the base value increase is 9.03%. Property tax revenue is the second largest revenue source to the General Fund accounting for 29.9% of total projected revenue for FY 2008.

*Delinquent Property Taxes* - The Central Appraisal District began an aggressive collection program during 1986 and will continue into 2008. This has resulted in a substantial increase in collections since 1985, but it is assumed that this effort will stabilize at about \$350,000 a year.

*Sales Tax* - Sales tax projections are based on steady improvement in the economy. An increase of 5.0% over the previous year is expected. Sales tax revenue is the largest revenue source for the General Fund accounting for 38.6%. 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% of the General Fund revenue. The gross receipt fee on utilities and the fee on bingo establishments are projected to remain stable from fiscal 2007. 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 Cox Communication.

### LICENSES AND PERMITS

Stable construction is expected throughout FY 2008.

### 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 (\$40,000), abandoned property disposal (\$264,000), special police services (\$360,340), 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 12.2% of the revenue class coming from instructional classes and 29.7% 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 2008.

*Airport* - 68.8% of this class comes from rental car commission (\$334,500) and terminal parking (\$300,000). Other sources are based on projected usage or historic information and include landing fees (\$52,000), hanger rental (\$11,700), office space rental (\$81,880), and fuel flowage fees (\$65,000).

### FINES AND FORFEITS

Municipal Court fines account for 96.7% and library fines comprise the balance.

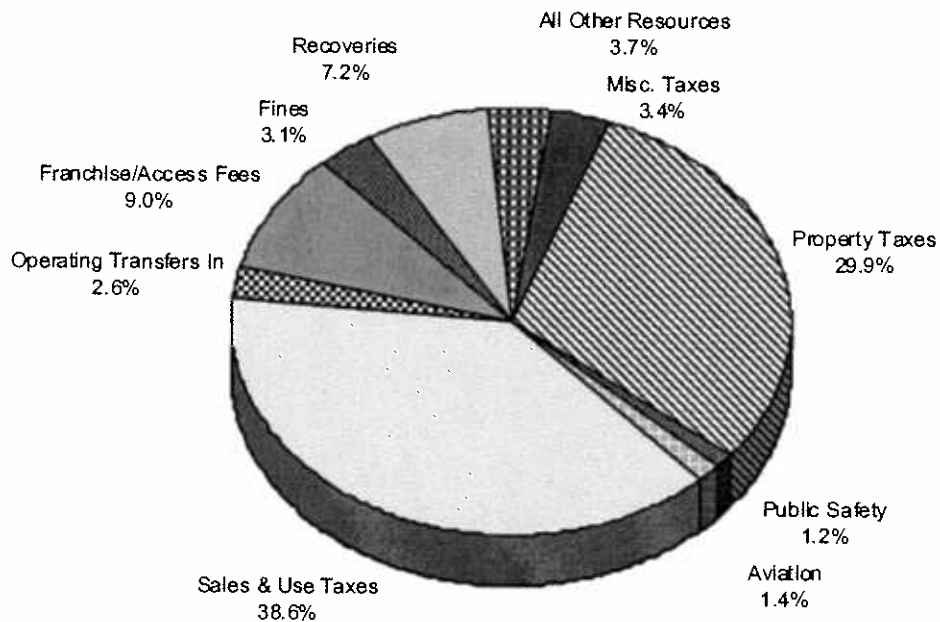
### MISCELLANEOUS REVENUE

*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 (\$2,204,680), interfund recoveries (\$1,932,860), personal recoveries (\$943,300), and other miscellaneous recoveries (\$91,610) 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 2007-08



Property Taxes	\$20,119,740
Aviation	922,030
Sales & Use Taxes	25,989,990
Franchise/Access Fees	6,048,480
Public Safety	805,750
Fines	2,077,420
Recoveries	4,876,370
Operating Transfers In	1,770,000
All Other Resources	2,464,210
Miscellaneous Taxes	<u>2,268,400</u>
	<b>\$67,342,390</b>

### *Discussion of the Graph*

Over 77.5% 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. 44.7% of public safety revenue is for recoverable overtime in Police for off-duty work. Recoveries of expenditures include indirect cost recovery (45.2%) and inter-fund recoveries (25.2%). All other resources include recreation programs (13.2%), royalties, leases and miscellaneous rentals (8.5%), Civic Center rental (15.8%), license and permits (45.4%), etc.

CITY OF ABILENE, TEXAS

**GENERAL FUND  
SUMMARY OF DEPARTMENTAL EXPENDITURES  
2007-2008 BUDGET**

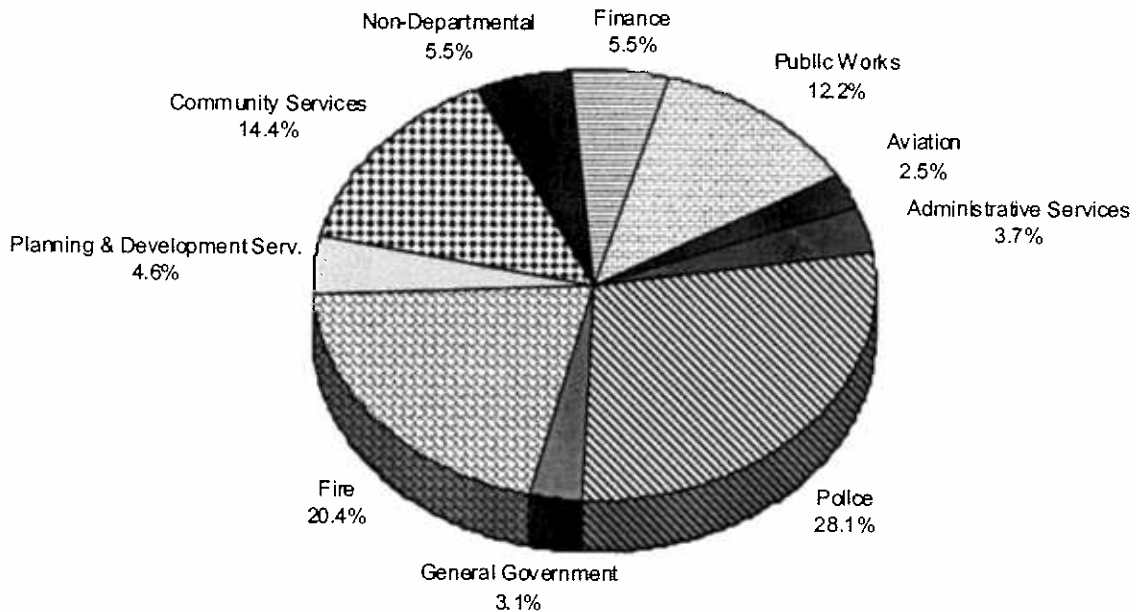
	ACTUAL 2005-2006	APPROVED 2006-2007	REVISED 2006-2007	APPROVED 2007-2008
<u>100 GENERAL GOVERNMENT</u>				
1005 City Council	\$108,402	\$101,350	\$100,010	\$105,020
1010 City Secretary	179,702	216,000	223,260	214,080
1020 City Manager	702,968	680,960	696,020	797,540
1040 Legal	749,065	831,340	843,960	872,440
5530 Emergency Management	129,842	122,570	122,600	171,280
Total General Government	<u>\$1,869,979</u>	<u>\$1,952,220</u>	<u>\$1,985,850</u>	<u>\$2,160,360</u>
<u>150 ADMINISTRATIVE SERVICES</u>				
1510 Human Resource Services	\$960,327	\$949,550	\$997,490	\$1,313,750
2050 Information Technology	1,114,560	1,160,360	1,205,720	1,216,460
Total Administrative Services	<u>\$2,074,887</u>	<u>\$2,109,910</u>	<u>\$2,203,210</u>	<u>\$2,530,210</u>
<u>200 FINANCE</u>				
2010 Finance Administration	\$601,025	\$636,090	\$664,740	\$755,520
1530 Facilities Maintenance	1,190,467	1,199,550	1,256,860	743,280
1540 Custodial Services				749,480 *
2020 Accounting	317,312	326,580	330,400	359,300
2030 Purchasing	145,106	150,690	155,680	165,950
2060 Municipal Court	695,655	777,310	770,200	1,026,300
2080 Cypress Facility	43,253	49,140	49,140	46,250
2070 General Special Services	5,333,265	3,963,620	4,480,320	3,820,880
Total Finance	<u>\$8,326,083</u>	<u>\$7,102,980</u>	<u>\$7,707,340</u>	<u>\$7,666,960</u>
*Moved from Facilities Maintenance Division				
<u>250 PLANNING &amp; DEVELOPMENT SERVICES</u>				
4005 Planning & Dev. Admin	\$187,664	\$171,780	\$175,000	\$187,280
3010 Planning Services	352,978	418,760	418,690	443,440
3020 Community Enhancement	446,856	541,630	491,710	571,040
3025 Environmental Health	260,894	260,440	251,040	277,690
7310 Animal Services	716,510	784,120	800,550	832,710
3530 Building Inspection	755,913	763,380	778,370	836,020
8090 Keep Abilene Beautiful			62,110	70,040 **
Total Community Development	<u>\$2,720,815</u>	<u>\$2,940,110</u>	<u>\$2,977,470</u>	<u>\$3,218,220</u>
** Moved from Community Enhancement Division				
<u>305 PUBLIC WORKS</u>				
3005 Public Works Administration	\$413,110	\$379,340	\$422,760	\$524,990
4020 Engineering	586,282	536,370	470,880	743,790
4035 Construction Inspection	249,778	196,830	207,770	***
4040 Street & Maintenance Services	3,756,200	4,006,690	4,105,120	4,356,130
6010 Street Lighting	1,661,523	1,574,000	1,573,510	1,581,370
6020 Traffic & Transportation	1,046,566	1,126,510	1,107,860	1,222,770
Total Public Works	<u>\$7,713,459</u>	<u>\$7,819,740</u>	<u>\$7,887,900</u>	<u>\$8,429,050</u>
*** Combined with Engineering				

CITY OF ABILENE, TEXAS

**GENERAL FUND  
SUMMARY OF DEPARTMENTAL EXPENDITURES  
2007-2008 BUDGET**

	<u>ACTUAL 2005-2006</u>	<u>APPROVED 2006-2007</u>	<u>REVISED 2006-2007</u>	<u>APPROVED 2007-2008</u>
<b><u>500 POLICE</u></b>				
5005 Police Administration	\$1,056,059	\$969,860	\$1,142,720	\$1,216,380
5006 Training	394,423	431,680	405,210	496,480
5015 Patrol	8,169,296	8,954,200	8,548,220	9,401,990
5018 Traffic	877,126	899,640	974,930	892,200
5025 Criminal Investigation	2,115,396	2,413,540	2,451,530	2,352,560
5035 Communications	1,261,977	1,283,000	1,383,410	1,513,000
5040 Records/ID	742,402	737,680	769,150	748,240
5045 Youth	961,656	939,650	1,024,050	1,368,910
5065 Special Operations	888,078	942,210	993,100	1,027,110
5075 Community Services	359,463	368,580	377,800	429,940
<b>Total Police</b>	<b>\$16,825,876</b>	<b>\$17,940,040</b>	<b>\$18,070,120</b>	<b>\$19,446,810</b>
<b><u>550 FIRE</u></b>				
5515 Fire Administration	\$563,302	\$584,470	\$688,350	\$250,220
5535 Organizational Development				\$616,860
5545 Support Services	709,793	646,220	723,580	1,043,690
5560 Fire Prevention	594,185	630,460	644,510	683,090
5575 Tactical Operations	10,557,319	10,953,870	11,331,200	11,578,510
<b>Total Fire</b>	<b>\$12,424,599</b>	<b>\$12,815,020</b>	<b>\$13,387,640</b>	<b>\$14,172,370</b>
<b><u>600 AVIATION</u></b>				
6060 Airport	\$1,463,238	\$1,556,940	\$1,629,990	\$1,708,660
<b><u>700 COMMUNITY SERVICES</u></b>				
7005 Community Svcs Admin.	\$384,952	\$311,660	\$331,180	\$356,700
7010 Parks	2,049,898	2,173,160	2,282,600	2,341,800
7040 Zoological Gardens	1,148,817	1,152,150	1,142,660	1,270,890
7110 Recreation	1,294,826	1,297,580	1,338,130	1,454,140
7120 Library	2,109,782	2,195,690	2,165,290	2,430,380
7130 Civic Center	1,145,329	1,080,900	1,095,770	1,106,970
7250 Senior Citizens	806,625	858,130	852,450	866,170
7251 Call for Help	147,362	149,900	150,120	160,480
<b>Total Community Services</b>	<b>\$9,087,591</b>	<b>\$9,219,170</b>	<b>\$9,358,200</b>	<b>\$9,987,530</b>
<b>Total Expenditures</b>	<b>\$62,506,527</b>	<b>\$63,456,130</b>	<b>\$65,207,720</b>	<b>\$69,320,170</b>

**GENERAL FUND EXPENDITURES BY DEPARTMENT**  
**FY 2007-08**

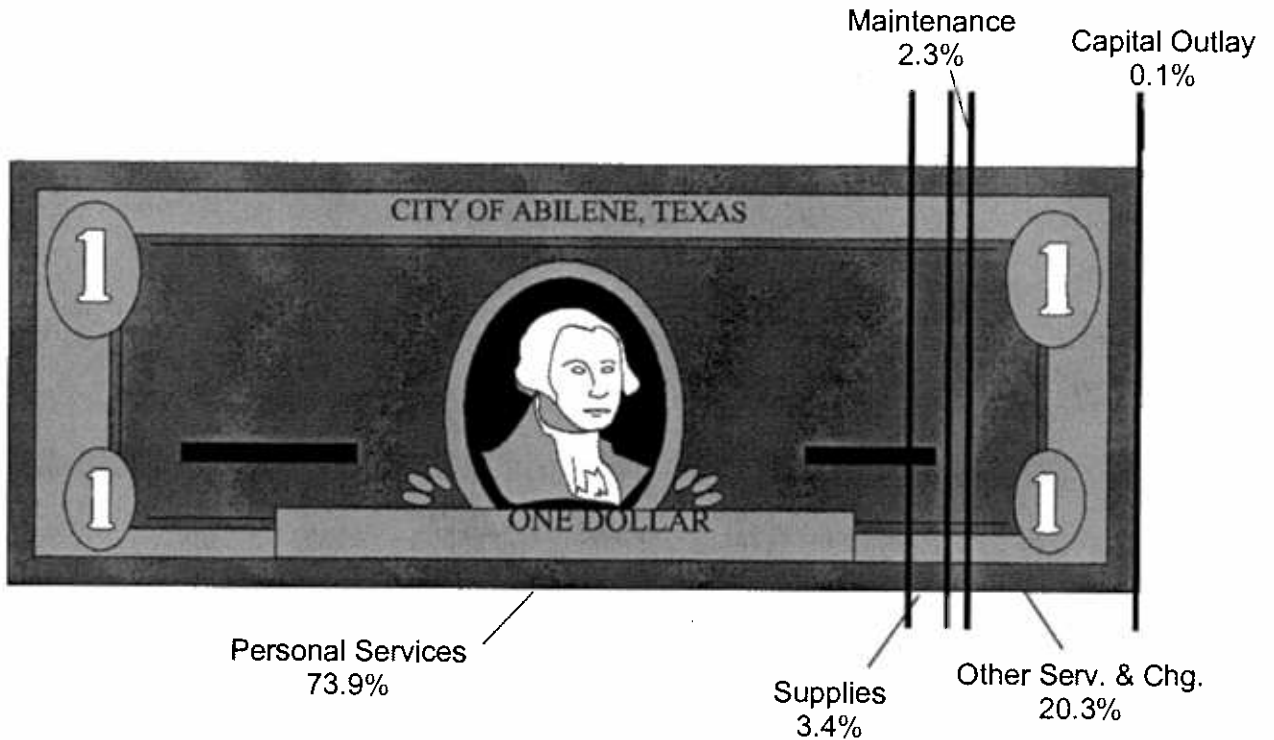


Non-Departmental	\$ 3,820,880
Finance	3,846,080
General Government	2,160,360
Administrative Services	2,530,210
Planning & Development Services	3,218,220
Public Works	8,429,050
Police	19,446,810
Fire	14,172,370
Aviation	1,708,660
Community Services	<u>9,987,530</u>
	\$69,320,170

*Discussion of the Graph*

The Public Works, Police, Fire, and Community Services Departments make up 75.1% of the General Fund's FY 2007-08 budget. Non-Departmental expenditures are included in the General Special Services Division of Finance and comprise 5.5% 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 2007-08**



Personal Services	\$51,227,500
Supplies	2,324,530
Maintenance	1,618,950
Other Services & Charges	14,103,000
Capital Outlay	<u>46,190</u>
	\$69,320,170

*Discussion of the Graph*

Of the \$51,227,500 in Personal Services, Police and Fire make up 58.7% of personnel costs with Public Works and Community Services making up 19.1%, or a total of 77.8%. \$39,257,140 is in pay categories and \$11,970,360 in benefit categories.

Of the \$2,324,530 for supplies, 1.9% will go for library books and enhancements.

39% of maintenance expenses are for street system maintenance.

Electric, gas, water, and telephone charges make up 22% and street light rental 11.3% of other services and charges. Also, included are equipment use charges (19.3%), professional and/or contractual services (8.7%), and transfers to other Funds (7.5%).

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

**CITY OF ABILENE, TEXAS**

**ESTIMATED AD VALOREM TAXES  
AND DISTRIBUTION  
2007-2008 BUDGET**

Estimated Market Value 100%	<u>Tax Roll</u> \$3,930,294,759	<u>Disabled and Over 65 Tax</u>
Tax Rate per \$100	<u>0.6678</u>	
Estimated Tax Levy	\$26,246,508	\$2,497,442
Estimated % Collection Ratio	<u>98.0%</u>	<u>96.5%</u>
Estimated Current Collections	<u>\$25,721,580</u>	<u>\$2,410,030</u>

**--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>
<b>General Fund -</b>					
Operations & Maintenance	69.53%	\$0.4643	\$17,883,390	\$1,675,700	\$19,559,090
Fleet Lease Financing	<u>0.75%</u>	<u>0.0050</u>	<u>192,580</u>	<u>18,070</u>	<u>210,650</u>
<b>Sub-Total</b>	<u>70.28%</u>	<u>\$0.4693</u>	<u>\$18,075,970</u>	<u>\$1,693,770</u>	<u>\$19,769,740</u>
<b>Debt Service Funds -</b>					
1997 C.O. Series	0.70%	\$0.0047	\$181,030	\$16,870	\$197,900
1998 C.O. Series	0.73%	0.0049	188,730	17,590	206,320
1999 C.O. Series	0.76%	0.0051	196,440	18,320	214,760
1999 G.O. Series	1.62%	0.0108	415,980	39,040	455,020
2000 C.O. Series	0.67%	0.0045	173,330	16,150	189,480
2000 G.O. Series	1.50%	0.0100	385,170	36,150	421,320
2001 C.O. Series	0.69%	0.0046	177,180	16,630	193,810
2001 G.O. Series	0.94%	0.0063	242,660	22,650	265,310
2002 C.O. Series	1.26%	0.0084	323,540	30,370	353,910
2002 G.O. Series	1.15%	0.0077	296,580	27,720	324,300
2002 Airport C.O. Series	0.52%	0.0035	134,810	12,530	147,340
2003 C.O. Series	0.90%	0.0060	231,100	21,690	252,790
2003C Refunding	2.05%	0.0137	527,680	49,410	577,090
2004 C.O. Series	0.72%	0.0048	184,880	17,350	202,230
2004 C.O. Series Airport	0.31%	0.0021	80,890	7,470	88,360
2005 C.O. Series	1.80%	0.0120	462,200	43,380	505,580
2005A C.O. Series Public Safety	4.73%	0.0315	1,213,280	113,990	1,327,270
2006 C.O. Series	1.78%	0.0119	458,350	42,900	501,250
2006 G.O. Series	1.99%	0.0133	512,280	47,960	560,240
2006 C.O. Series Airport	0.54%	0.0036	138,660	13,010	151,670
2007 C.O. Series	1.62%	0.0108	415,980	39,040	455,020
2007 G.O. Series	2.34%	0.0156	600,880	56,400	657,280
2007 G.O. Series Airport	0.40%	0.0027	104,000	9,640	113,640
1999 Airport C.O. Series *					
2007 C.O. Series Airport **					
<b>Sub-Total</b>	<u>29.72%</u>	<u>\$0.1985</u>	<u>\$7,645,610</u>	<u>\$716,260</u>	<u>\$8,361,870</u>
<b>TOTAL</b>	<u>100.00%</u>	<u>\$0.6678</u>	<u>\$25,721,580</u>	<u>\$2,410,030</u>	<u>\$28,131,610</u>

\* 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.

CITY OF ABILENE, TEXAS

**SCHEDULE OF TAX RATE  
PER \$100 ASSESSED VALUATION  
1998-1999 THROUGH 2007-2008  
2007-2008 BUDGET**

<u>FISCAL YEAR</u>	<u>GENERAL OPERATING FUND</u>	<u>GENERAL DEBT SERVICE FUND</u>	<u>TOTAL TAX RATE</u>
1998-99	.4320	.1070	.5390
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	.4683	.1985	.6678

**GENERAL OBLIGATION BOND DEBT SERVICE FUND  
STATEMENT OF REVENUES & EXPENDITURES  
2007-2008 BUDGET**

	<u>ACTUAL 2005-2006</u>	<u>REVISED 2006-2007</u>	<u>APPROVED 2007-2008</u>
Beginning Balance	<u>\$287,924</u>	<u>\$392,955</u>	<u>\$306,435</u>
<b><u>REVENUE</u></b>			
Current Year Taxes	\$5,274,658	\$6,748,420	\$8,361,870
Interest Earnings	34,421	66,590	82,750
Accrued Interest	<u>97,858</u>		
Total Revenue	<u>\$5,406,937</u>	<u>\$6,815,010</u>	<u>\$8,444,620</u>
Operating Transfer In - Airport	<u>\$113,840</u>	<u>\$110,340</u>	<u>\$577,370</u>
Total Resources	<u>\$5,808,701</u>	<u>\$7,318,305</u>	<u>\$9,328,425</u>
<b><u>REQUIREMENTS</u></b>			
Bond Principal Retired	\$3,650,000	\$4,050,000	\$5,820,000
Interest on Bonds Outstanding	1,654,373	2,789,870	3,091,230
Paying Agent's Fees	13,387	22,000	26,000
Tax Appraisal & Collection Fee	<u>97,986</u>	<u>150,000</u>	<u>194,600</u>
Total Expenditures	<u>\$5,415,746</u>	<u>\$7,011,870</u>	<u>\$9,131,830</u>
Ending Balance	<u><u>\$392,955</u></u>	<u><u>\$306,435</u></u>	<u><u>\$196,595</u></u>

CITY OF ABILENE, TEXAS

**HOUSING FUND**  
**SUMMARY OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	<u>APPROVED</u> 2006-2007	<u>REVISED</u> 2006-2007	<u>APPROVED</u> 2007-2008
<b><u>REVENUES</u></b>			
Dwelling Rentals	\$205,950	\$205,950	\$288,000
Other Operating Receipts	58,200	58,200	54,000
HUD Operating Subsidy	627,780	627,780	444,710
Housing Asst Payment	5,013,890	5,013,890	4,893,370
Administrative Fees	503,100	503,100	489,670
Capital Funds	664,170	664,170	
Miscellaneous Revenue		800	119,000
Interest Earnings	58,170	166,170	195,200
	<u>                  </u>	<u>                  </u>	<u>                  </u>
Total Current Revenue	\$7,131,260	\$7,240,060	\$6,483,950
	<u>                  </u>	<u>                  </u>	<u>                  </u>
Total Resources	\$7,131,260	\$7,240,060	\$6,483,950
	<u>                  </u>	<u>                  </u>	<u>                  </u>
<b><u>EXPENDITURES</u></b>			
1160 Low Rent	\$736,030	\$707,810	\$622,780
1170 Section 8 Vouchers	5,651,290	5,666,180	5,703,420
	<u>                  </u>	<u>                  </u>	<u>                  </u>
Total Expenditures	\$6,387,320	\$6,373,990	\$6,326,200
	<u>                  </u>	<u>                  </u>	<u>                  </u>
Ending Balance	<u>\$743,940</u>	<u>\$866,070</u>	<u>\$157,750</u>

CITY OF ABILENE, TEXAS

**LIBRARY GRANT FUND**  
**SUMMARY OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	<u>ACTUAL</u> 2005-2006	<u>APPROVED</u> 2006-2007	<u>REVISED</u> 2006-2007	<u>APPROVED</u> 2007-2008
Beginning Balance	\$0	\$0	\$0	\$0
<b><u>REVENUES</u></b>				
Federal / State Grants and Programs	<u>\$470,072</u>	<u>\$463,135</u>	<u>\$478,128</u>	<u>\$522,376</u>
Total Revenue	<u>\$470,072</u>	<u>\$463,135</u>	<u>\$478,128</u>	<u>\$522,376</u>
<b><u>EXPENDITURES</u></b>				
7410 Library Act - State	\$305,922	\$302,078	\$302,078	\$332,953
7420 Technical Assistance Negotion Grant	68,942	71,470	71,470	72,917
7430 Inter-Library Loan	83,821	89,587	93,220	94,505
7491 Lone Star	<u>11,387</u>	<u></u>	<u>11,360</u>	<u>22,001</u>
Total Expenditures	<u>\$470,072</u>	<u>\$463,135</u>	<u>\$478,128</u>	<u>\$522,376</u>
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CITY OF ABILENE, TEXAS

**HEALTH SERVICES FUND  
SUMMARY OF REVENUES & EXPENDITURES  
2007-2008 BUDGET**

	<u>ACTUAL</u> 2005-2006	<u>APPROVED</u> 2006-2007	<u>REVISED</u> 2006-2007	<u>APPROVED</u> 2007-2008		
<b>REVENUES</b>						
Licenses & Permits	\$7,316	\$10,000	\$7,320	\$7,320		
WIC Program Grant	345,434	555,500	560,200	553,430		
Maternal & Child Care Grant	103,544	115,760	117,560	99,450		
Primary Care Grant	135,454	209,200	209,190	211,020		
Immunization Grant	41,876	64,780	143,140	143,140		
Regional Planning Grant	155,284	161,470	161,470	161,470		
TB Grant	20,664					
Refugee Services Grant	84,084	113,360	119,330	118,200		
Medicaid/Medicare Payments	159,941	191,950	146,700	234,180		
HIV Grants	20,672	20,000	20,000	20,000		
Public Health Preparedness Grant	136,709	169,580	409,140	173,580		
County Programs	127,640	119,880	119,880	137,810		
Charges for Services	508,372	513,830	543,160	583,620		
Indirect Cost Recovery	82,964	148,140	161,290	150,870		
General Fund Contribution	592,760	592,760	592,760	620,960		
Miscellaneous Revenue	9,044	28,520	27,710	27,710		
Miscellaneous Prior Year Revenue	21,262					
Interfund Recoveries	2,910	2,100	20,100	21,000		
<b>Total Revenue</b>	<u>\$2,555,930</u>	<u>\$3,016,830</u>	<u>\$3,358,950</u>	<u>\$3,263,760</u>		
<b>EXPENDITURES</b>						
7510 General Health Services	\$895,086	\$967,200	\$910,310	\$1,043,630	100% /	0%
7514 Dental	79,551	58,920	84,960	93,410	0% /	100%
7614 Primary Care	213,110	232,570	228,010	226,570	0% /	100%
7520 WIC Grant	649,629	658,060	653,130	646,130	0% /	100%
7624 Refugee Health	111,631	127,360	133,330	133,330	0% /	100%
7634 Maternal & Child Care Grant	206,464	272,360	270,580	293,220	38% /	62%
7644 Immunization	64,542	65,800	219,200	236,500	29% /	71%
7654 Public Health Preparedness Grants	186,258	185,580	441,140	189,580	0% /	100%
7674 Community & Rural Health	310,894	344,050	342,790	395,980	59% /	41%
7684 HIV State Services		20,000	20,000	20,000	0% /	100%
7604 TB Grant	28,340					
<b>Total Expenditures</b>	<u>\$2,745,505</u>	<u>\$2,931,900</u>	<u>\$3,303,450</u>	<u>\$3,278,350</u>		

**TRANSPORTATION PLANNING FUND**  
**STATEMENT OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	<u>ACTUAL</u> 2005-2006	<u>REVISED</u> 2006-2007	<u>APPROVED</u> 2007-2008
Beginning Balance	\$0	\$0	\$0
<b><u>REVENUE</u></b>			
Federal Grants	<u>\$176,328</u>	<u>\$220,000</u>	<u>\$220,000</u>
Total Revenue	<u>\$176,328</u>	<u>\$220,000</u>	<u>\$220,000</u>
Total Resources	<u>\$176,328</u>	<u>\$220,000</u>	<u>\$220,000</u>
<b><u>EXPENDITURES</u></b>			
3760 Transportation Planning	<u>\$176,328</u>	<u>\$220,000</u>	<u>\$220,000</u>
Total Expenditures	<u>\$176,328</u>	<u>\$220,000</u>	<u>\$220,000</u>
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CITY OF ABILENE, TEXAS

**SEIZED FUNDS  
SUMMARY OF REVENUES & EXPENDITURES  
2007-2008 BUDGET**

	<u>REVISED 2006-2007</u>	<u>APPROVED 2007-2008</u>
Beginning Balance		
<b>Patrol Seized Funds</b>	\$10,441	\$10,442
<b>Criminal Investigation Seized Funds</b>	4,065	8,130
<b>Narcotics Seized Funds</b>	135,468	131,308
<b>Justice Seized Funds</b>	3,084	5,704
 <u>REVENUE</u>		
<b>Patrol Seized Funds</b>	\$12,411	\$10,934
<b>Criminal Investigation Seized Funds</b>	4,065	4,056
<b>Narcotics Seized Funds</b>	37,500	37,500
<b>Justice Seized Funds</b>	2,620	2,620
Total Revenue	<u>\$56,596</u>	<u>\$55,110</u>
 TOTAL RESOURCES	 <u>\$209,654</u>	 <u>\$210,694</u>
 <u>EXPENDITURES</u>		
<b>Patrol Seized Funds</b>		
Minor Tools	\$3,000	
Animal Supplies	8,800	
Building Maintenance	500	
Unobligated Bal./Contingency	110	
<b>Criminal Investigation Seized Funds</b>		
<b>Narcotics Seized Funds</b>		
Postage	160	
Furniture	1,500	\$1,500
Minor Tools	5,000	5,000
Vehicle	25,000	25,000
Communications Equipment	10,000	20,000
<b>Justice Seized Funds</b>		
TOTAL EXPENDITURES	<u>\$54,070</u>	<u>\$51,500</u>
Ending Balance		
<b>Patrol Seized Funds</b>	\$10,442	\$21,376
<b>Criminal Investigation Seized Funds</b>	8,130	12,186
<b>Narcotics Seized Funds</b>	131,308	117,308
<b>Justice Seized Funds</b>	5,704	8,324
TOTAL ENDING BALANCES	<u>\$155,584</u>	<u>\$159,194</u>

**HOTEL / MOTEL FUND**  
**STATEMENT OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	<u>ACTUAL</u> 2005-2006	<u>REVISED</u> 2006-2007	<u>APPROVED</u> 2007-2008
Beginning Balance	\$0	\$0	\$0
<b><u>REVENUE</u></b>			
Hotel / Motel Tax		\$2,125,000	\$2,167,500
Total Current Revenue	\$0	\$2,125,000	\$2,167,500
Total Resources	\$0	\$2,125,000	\$2,167,500
<b><u>EXPENDITURES</u></b>			
Chamber of Commerce		1,381,250	\$1,408,880
50% ACVB - \$1,083,750			
15% CAC - \$325,130			
Civic Center - 35%		\$743,750	758,620
Total Expenditures		\$2,125,000	\$2,167,500
Ending Balance	\$0	\$0	\$0

Prior years are in General Fund.

CITY OF ABILENE, TEXAS

**WATER & SEWER OPERATING FUND**  
**STATEMENT OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	ACTUAL 2005-2006	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	\$10,042,771	\$5,050,821	\$5,116,801
<b>REVENUE</b>			
Charges for Service:			
Water Service	\$18,293,449	\$20,570,000	\$19,975,000
Sewer Service	6,751,876	7,380,000	7,380,000
Service & Penalty Charges	399,835	359,000	308,000
Misc. Revenue	279,359	225,000	200,000
Total Charges for Service	<u>\$25,724,519</u>	<u>\$28,534,000</u>	<u>\$27,863,000</u>
Interest Earnings & Miscellaneous:			
Interest Earnings	\$374,527	\$550,000	\$550,000
Rents & Royalties	190,894	150,000	145,000
Recoveries of Expenditures	71,080	47,000	47,000
Prior Year's Revenue	153,573	175,000	2,000
Misc. Damage Claims	8,740	15,000	3,000
Other	919	600	600
Total Int. Earnings & Misc.	<u>\$799,733</u>	<u>\$937,600</u>	<u>\$747,600</u>
Total Revenue	<u>\$26,524,252</u>	<u>\$29,471,600</u>	<u>\$28,610,600</u>
Total Resources	<u>\$36,567,023</u>	<u>\$34,522,421</u>	<u>\$33,727,401</u>
<b>EXPENDITURES</b>			
8010 Administration	\$1,604,119	\$1,597,220	\$1,166,130
8020 Utility Office	887,905	993,610	1,000,510
8030 Water Production	5,329,670	5,540,810	5,753,190
6040 Water Treatment	4,122,087	4,401,800	4,531,640
8050 Water Distribution	4,875,642	4,270,640	4,418,420
8060 Sewage Collection	1,210,065	955,460	984,600
6070 Wastewater Treatment	2,381,755	2,723,830	2,971,880
8080 Quality Control	724,962	1,181,370	1,204,570
8110 Utilities Special Services	3,310,179	3,140,860	3,554,640
Total Expenditures	<u>\$24,446,384</u>	<u>\$24,805,620</u>	<u>\$25,585,580</u>
Transfer to Capital Projects	\$37,000	\$700,000	
Transfer to Debt Service for Ivie Restricted for Capital Projects	4,332,818 2,700,000	3,900,000	\$3,900,000
Total Financing Uses	<u>\$31,516,202</u>	<u>\$29,405,620</u>	<u>\$29,485,580</u>
Unrestricted Balance	<u>\$5,050,821</u>	<u>\$5,116,801</u>	<u>\$4,241,821</u>

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## WATER FUND REVENUE ASSUMPTIONS

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*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.

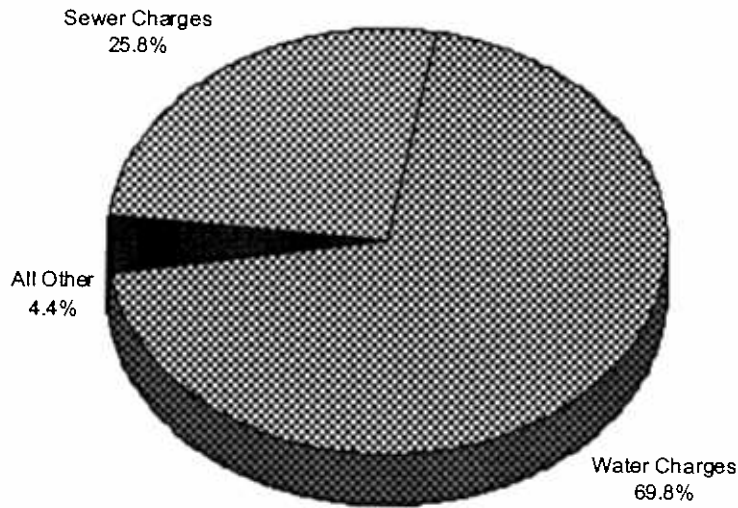
*Miscellaneous Revenue* - Fees for water taps and laboratory fees. Based on history.

*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 2007-08***

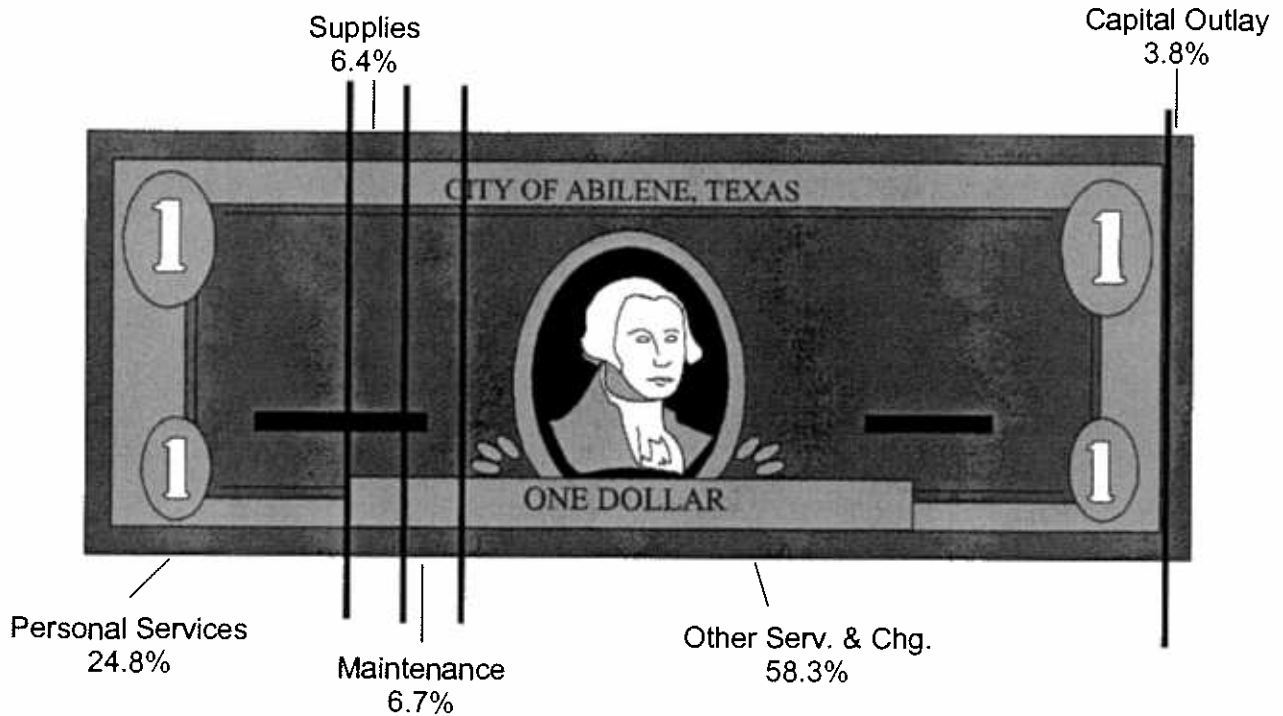


Water Charges	\$19,975,000
All Other	1,255,600
Sewer Charges	<u>7,380,000</u>
	\$28,610,600

*Discussion of the Graph*

95.6% 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 2007-08



Personal Services	\$ 6,349,600
Supplies	1,630,170
Maintenance	1,719,640
Other Services & Charges	14,921,170
Capital Outlay	<u>965,000</u>
	<b>\$25,585,580</b>

### *Discussion of the Graph*

Personal services are made up of \$4,648,210 in pay categories and \$1,701,390 in benefit categories.

Chemical supplies accounts for 86.2% of the supplies budget.

Maintenance of the water, sewer, and water meter systems totals \$1,198,010, or 69.6%, of the total maintenance expense budget.

70.1% of other services and charges are made up of three items: Utilities (39.6%), Ivie and Hubbard project payments (10.1%), and General Fund services (20.4%).

Capital outlay expenses consist of system improvements that total \$900,000 or 93.2% of capital expenses.

CITY OF ABILENE, TEXAS

**WATER & SEWER DEBT SERVICE**  
**STATEMENT OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	ACTUAL 2005-2006	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	<u>\$3,824,461</u>	<u>\$2,765,962</u>	<u>\$2,195,702</u>
<b>REVENUE</b>			
Transfer In 2005 Series	\$814,657	\$736,260	\$717,770
Transfer In Ivie	<u>4,332,818</u>	<u>3,900,000</u>	<u>3,900,000</u>
Total Resources	<u>\$8,157,279</u>	<u>\$7,402,222</u>	<u>\$6,813,472</u>
<b>REQUIREMENTS</b>			
Bond Principal Retired	\$3,010,000	\$3,015,000	\$3,010,000
Interest on Bonds Outstanding	2,379,219	2,186,520	2,052,490
Paying Agent's Fees	<u>2,098</u>	<u>5,000</u>	<u>5,000</u>
Total Expenditures	<u>\$5,391,317</u>	<u>\$5,206,520</u>	<u>\$5,067,490</u>
Ending Balance	<u><u>\$2,765,962</u></u>	<u><u>\$2,195,702</u></u>	<u><u>\$1,745,982</u></u>

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## O.H. IVIE DEBT SERVICE

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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>
2007 -08	\$3,010,000	\$2,052,482	\$5,062,482
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
<b>TOTAL</b>	<u><u>\$47,750,000</u></u>	<u><u>\$21,358,496</u></u>	<u><u>\$69,108,496</u></u>

CITY OF ABILENE, TEXAS

**ABILENE TRANSIT SYSTEM FUND**  
**SUMMARY OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	APPROVED 2006-2007	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	\$20,321	\$20,321	\$305,611
<b><u>REVENUE</u></b>			
Federal Grants & Programs	\$1,692,800	\$1,723,340	\$2,003,800
Miscellaneous State Grant	399,540	399,540	249,860
Charges for Services	567,280	620,160	570,000
General Fund Contribution	412,800	612,800	450,000
Other Revenue	3,000	32,300	27,000
Sale & Compensation for Loss of Fixed Assets	14,000	14,000	10,000
Interfund Recoveries	45,000	26,880	
CDBG	41,820	41,820	20,000
Misc. Damage Claims		4,850	
Total Current Revenue	<u>\$3,176,240</u>	<u>\$3,475,690</u>	<u>\$3,330,660</u>
Total Resources	<u>\$3,196,561</u>	<u>\$3,496,011</u>	<u>\$3,636,271</u>
<b><u>EXPENDITURES</u></b>			
6110 Abilene Transit System	\$2,100,650	\$2,129,000	1,959,340
6120 UMTA Grants	874,010	904,690	1,458,520
6130 Evening Service Grant	207,370	156,710	181,830
Total Expenditures	<u>\$3,182,030</u>	<u>\$3,190,400</u>	<u>\$3,599,690</u>
Total Financing Uses	<u>\$3,182,030</u>	<u>\$3,190,400</u>	<u>\$3,599,690</u>
Ending Balance	<u>\$14,531</u>	<u>\$305,611</u>	<u>\$36,581</u>

CITY OF ABILENE, TEXAS

**SOLID WASTE SERVICES FUND**  
**SUMMARY OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	<u>ACTUAL</u> 2005-2006	<u>REVISED</u> 2006-2007	<u>APPROVED</u> 2007-2008
Beginning Balance	(\$248,121)	(\$168,849)	\$309,351
<b><u>REVENUE</u></b>			
Solid Waste Services	<u>\$10,854,207</u>	<u>\$11,064,820</u>	<u>\$11,614,430</u>
Total Revenue	<u>\$10,854,207</u>	<u>\$11,064,820</u>	<u>\$11,614,430</u>
<b><u>EXPENDITURES</u></b>			
Personnel Services	\$1,977,609	\$2,041,180	\$2,429,550
Supplies	181,845	58,440	63,640
Maintenance	105,421	111,780	131,000
Other Services and Charges	6,128,299	6,228,850	6,408,080
Capital Expenditures - Capital Equip	86,951	200,000	433,000
Fleet Lease Financing	<u>724,810</u>	<u>626,370</u>	<u>626,370</u>
Total Expenditures	<u>\$9,204,935</u>	<u>\$9,266,620</u>	<u>\$10,091,640</u>
Operating Transfers - General	\$1,500,000	\$1,250,000	\$1,700,000
Operating Transfers - Code Enforcement	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Expenditures	<u>\$10,774,935</u>	<u>\$10,586,620</u>	<u>\$11,861,640</u>
Ending Balance	<u>(\$168,849)</u>	<u>\$309,351</u>	<u>\$62,141</u>

CITY OF ABILENE, TEXAS

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

2007-2008 BUDGET

	<u>ACTUAL 2005-2006</u>	<u>REVISED 2006-2007</u>	<u>APPROVED 2007-2008</u>
Beginning Balance	\$267,662	\$396,947	\$485,077
<b><u>REVENUE</u></b>			
Current Revenue	<u>\$1,747,275</u>	<u>\$1,785,450</u>	<u>\$1,838,110</u>
Total Resources	<u><u>\$1,747,275</u></u>	<u><u>\$1,785,450</u></u>	<u><u>\$1,838,110</u></u>
<b><u>EXPENDITURES</u></b>			
Personnel Services	\$591,092	\$566,370	\$650,070
Supplies	8,299	19,540	20,900
Maintenance	16,197	30,540	32,250
Other Services and Charges	757,492	823,760	750,880
Capital Expenditures	23,000	23,000	21,000
Fleet Lease Financing	<u>134,270</u>	<u>125,270</u>	<u>80,800</u>
Total Expenditures	<u>\$1,507,350</u>	<u>\$1,588,480</u>	<u>\$1,555,900</u>
Transfer - Elm Creek Phase II	<u>\$110,640</u>	<u>\$108,840</u>	<u>\$107,040</u>
Total Financing Uses	<u><u>\$1,617,990</u></u>	<u><u>\$1,697,320</u></u>	<u><u>\$1,662,940</u></u>
Ending Balance	<u><u>\$396,947</u></u>	<u><u>\$485,077</u></u>	<u><u>\$660,247</u></u>

**FLEET MAINTENANCE FUND**  
**STATEMENT OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	ACTUAL 2005-2006	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	\$130,992	\$257,552	\$157,972
<b><u>REVENUE</u></b>			
Charges for Maintenance	\$4,053,011	\$4,125,250	\$4,046,500
Communication Services	192,598	212,360	236,920
Misc. Revenue	192,877	87,590	85,260
Total Revenue	<u>\$4,438,486</u>	<u>\$4,425,200</u>	<u>\$4,368,680</u>
Total Resources	<u>\$4,569,478</u>	<u>\$4,682,752</u>	<u>\$4,526,652</u>
<b><u>EXPENDITURES</u></b>			
9010 Fleet Maintenance	\$4,117,508	\$4,267,390	\$4,185,150
9040 Communication Services	194,418	257,390	314,860
Total Expenditures	<u>\$4,311,926</u>	<u>\$4,524,780</u>	<u>\$4,500,010</u>
Ending Balance	<u><u>\$257,552</u></u>	<u><u>\$157,972</u></u>	<u><u>\$26,642</u></u>

**FLEET REPLACEMENT FUND**  
**STATEMENT OF REVENUES & EXPENDITURES**  
2007-2008 BUDGET

	ACTUAL 2005-2006	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	\$5,985,829	\$6,992,981	\$6,083,741
<b><u>REVENUE</u></b>			
Charges for Replacement	\$2,393,480	\$2,597,130	\$2,660,070
Interest Earnings	353,458	225,000	235,000
Sale of Equipment	10	631,060	464,000
Miscellaneous Revenue	1,859,786	1,270,000	
Damage Claims	30,658	10,000	10,000
Total Revenue	<u>\$4,637,392</u>	<u>\$4,733,190</u>	<u>\$3,369,070</u>
Total Resources	<u>\$10,623,221</u>	<u>\$11,726,171</u>	<u>\$9,452,811</u>
<b><u>EXPENDITURES</u></b>			
Operating Expenditures	\$367,168	\$377,280	\$312,870
Vehicles	1,061,843	1,205,650	1,024,500
Large Equipment	1,415,739	3,744,000	878,000
Small Equipment	285,490	315,500	70,000
Total Expenditures	<u>\$3,130,240</u>	<u>\$5,642,430</u>	<u>\$2,285,370</u>
Interfund Transfer Out	<u>\$500,000</u>		
Total Expenditures	<u>\$3,630,240</u>	<u>\$5,642,430</u>	<u>\$2,285,370</u>
Ending Balance	<u><u>\$6,992,981</u></u>	<u><u>\$6,083,741</u></u>	<u><u>\$7,167,441</u></u>

**FLEET LEASE PURCHASE REQUIREMENTS TO MATURITY**

<u>Fiscal Year</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>TOTAL</u>
October 8, 2003 \$2,500,000				
Principal	\$526,021	\$44,476		\$570,497
Interest	8,884	100		\$8,984
November 19, 2003 \$1,000,000				
Principal	210,302	35,623		\$245,925
Interest	4,178	124		\$4,302
July 7, 2004 \$2,180,000				
Principal	452,009	387,801		\$839,810
Interest	20,165	5,677		\$25,842
February 7, 2005 \$2,540,000				
Principal	516,754	532,987	226,990	\$1,276,731
Interest	32,246	16,013	1,760	\$50,019

**CENTRAL WAREHOUSE FUND**  
**STATEMENT OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	ACTUAL 2005-2006	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	\$754,060	\$691,785	\$691,785
<b><u>REVENUE</u></b>			
Charges to Departments	\$589,900	\$516,000	\$516,000
Interest Earnings	31,954	19,000	19,000
Recoveries of Expenditures	10,937	15,000	15,000
Total Current Revenue	<u>\$632,791</u>	<u>\$550,000</u>	<u>\$550,000</u>
Total Resources	<u>\$1,386,851</u>	<u>\$1,241,785</u>	<u>\$1,241,785</u>
<b><u>EXPENDITURES</u></b>			
Inventory Purchases	<u>\$695,066</u>	<u>\$550,000</u>	<u>\$550,000</u>
Total Expenditures	<u>\$695,066</u>	<u>\$550,000</u>	<u>\$550,000</u>
Ending Balance	<u><u>\$691,785</u></u>	<u><u>\$691,785</u></u>	<u><u>\$691,785</u></u>

CITY OF ABILENE, TEXAS

**SELF INSURANCE FUND**  
**STATEMENT OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	ACTUAL 2005-2006	APPROVED 2006-2007	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	\$2,491,827	\$1,589,457	\$2,303,208	\$1,554,638
<b>REVENUE</b>				
Interest Earnings	\$83,434	\$62,000	\$80,000	\$80,000
Recoveries of Expenditures	411,279	363,180	373,180	367,000
Stop Loss Insurance Refunds	256,286		210,000	210,000
City/Employee/Retiree Insurance Payments	7,541,762	7,611,110	7,313,690	7,057,260
Total Revenue	\$8,292,761	\$8,036,290	\$7,976,870	\$7,714,260
Interfund Transfer In	\$100,000	\$100,000	\$500,000	
Total Resources	\$10,884,588	\$9,725,747	\$10,780,078	\$9,268,898
<b>EXPENDITURES</b>				
Operating Expenditures	\$146,418	\$182,350	\$152,450	\$174,830
Employee Health Clinic	\$133,115	249,290	251,180	266,140
Insurance Premiums/Charges	1,162,300	1,259,270	1,314,350	1,277,670
Insurance Claims	7,139,547	7,890,000	7,507,460	7,525,050
Total Expenditures	\$8,581,380	\$9,580,910	\$9,225,440	\$9,243,690
Ending Balance	\$2,303,208	\$144,837	\$1,554,638	\$25,208

**TECHNOLOGY FUND**  
**SUMMARY OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	<u>REVISED</u> <u>2006-2007</u>	<u>APPROVED</u> <u>2007-2008</u>
<u>REVENUE</u>		
Operating Budget	\$1,080,840	\$1,040,940
Sale of Equipment	58,580	32,420
Miscellaneous Revenue	2,900	2,900
Total Revenue	<u>\$1,142,320</u>	<u>\$1,076,260</u>
TOTAL RESOURCES	<u>\$1,142,320</u>	<u>\$1,076,260</u>
<u>EXPENDITURES</u>		
Operating Budget	<u>\$1,110,845</u>	<u>\$1,031,980</u>
TOTAL EXPENDITURES	<u>\$1,110,845</u>	<u>\$1,031,980</u>
Ending Balance	<u><u>\$31,475</u></u>	<u><u>\$44,280</u></u>

CITY OF ABILENE, TEXAS

**ABILENE REINVESTMENT ZONE**  
**STATEMENT OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	ACTUAL 2005-2006	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	\$1,072,716	\$1,118,853	\$829,493
<b>REVENUE</b>			
General Property Taxes - Current	\$457,041	\$457,900	\$223,160
General Property Taxes - Delinquent	7,827	7,000	
Penalties, Interest, & Cost	161,925	34,500	
Building Rental	14,400	14,400	3,600
Miscellaneous Revenue	21,675		
Total Revenue	\$662,868	\$513,800	\$226,760
Total Resources	\$1,735,584	\$1,632,653	\$1,056,253
<b>EXPENDITURES</b>			
2740 Downtown Mgmt. Program	\$30,976	\$26,290	\$24,880
2745 TIF Annual Contracts	22,434	23,520	27,180
2510 TIF Special Projects	320,458	510,480	761,323
Debt Service - General Fund	242,864	242,870	242,870
Total Expenditures	\$616,731	\$803,160	\$1,056,253
Ending Balance	\$1,118,853	\$829,493	\$0

The Abilene Reinvestment Zone No. 1 will be terminated during FY 08. This district had a scheduled life of 25 years concluding on December 31, 2007.

CITY OF ABILENE, TEXAS

**DEVELOPMENT CORPORATION OF ABILENE**  
**STATEMENT OF REVENUES & EXPENDITURES**  
 2007-2008 BUDGET

	ACTUAL 2005-2006	REVISED 2006-2007	APPROVED 2007-2008
Beginning Balance	\$15,091,929	\$11,041,252	\$15,367,675
<b>REVENUE</b>			
Sales Tax	\$7,953,933	\$8,241,400	\$8,488,640
Assessments & Notes Principal	137,000	102,250	95,500
Interest Earnings	557,652	310,000	
Building Rental	373,414	528,020	486,770
Sale of Land/Buildings	486,239		
Miscellaneous Revenue	1,114	2,140	200
Total Revenue	\$9,509,352	\$9,183,810	\$9,071,110
Total Resources	\$24,601,281	\$20,225,062	\$24,438,785
<b>EXPENDITURES</b>			
2760 Economic Development Admin.	\$543,577	\$565,090	\$617,070
2775 Contracts/Commitments	1,253,684	1,327,640	1,328,060
2779 DCOA Special Projects	11,762,768	2,964,657	
Total Expenditures	\$13,560,029	\$4,857,387	\$1,945,130
Ending Balance	\$11,041,252	\$15,367,675	\$22,493,655