

**COMBINING AND INDIVIDUAL FUND STATEMENTS
AND SCHEDULES**



GOVERNMENTAL ACTIVITIES

Major Funds

General Fund: This fund is the principal operating fund of the City and is used to account for all financial resources and expenditures, which are not required to be accounted for in any other fund.

Section 108: The function of this fund is to account for all major Housing and Urban Development (HUD) Section 108 projects.

Nonmajor Special Revenue Funds

Community Development: Community Development Block Grant revenues and expenditures are accounted for in this fund.

Home: This fund is to account for revenues and related expenditures for the HOME grant.

Library: State and Federal grants for Library activities are accounted for in this fund. This fund includes only expenditures financed by grant revenues.

Health Services: The function of this fund is to account for the operations and City's share of health programs operated within Taylor County. Financing is provided from the General Fund and Taylor County to the extent patient's fees and miscellaneous revenues are not sufficient to provide support for operations and by State grants, which can only be used, for health services.

Health Immunization: This fund is used to account for revenues and related expenditures for the Immunization Grant.

Community and Rural Health: This fund is used to account for revenues and related expenditures for the Regional and Local Services Section Grant.

Abilene Public Health: This fund is used for the accounting for the Abilene Public Health Corporation, which owns the Public Health Facility that is leased by the City. This is a blended component unit of the City.

Health Facility Operating: This fund is used to account for the annual rental payments to the Abilene Public Health Corporation for use of the Public Health Facility.

Federal Highway Administration: This fund is used to account for operations financed by a grant from the Federal Highway Administration.

Municipal Court Security: This fund is used to account for financing the security issues for municipal court financed by a fee on citations.

Miscellaneous Grants: The function of this fund is to account for short-term and /or non-recurring grants and donations.

Hotel/Motel Fund: This fund accounts for the revenues and related expenditures of the hotel/motel occupancy tax.

Abilene Reinvestment Zone #1: This fund is used for activities of a tax increment zone, which was created as a means to finance public improvements in the downtown area of the City of Abilene. This is a blended component unit of the City.

Federal Earmark: This fund is used to account for the Federal Earmark grant money received by the City.

Debt Service Funds: The 36 Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Each Debt Service Fund accounts for the resources and payments of the debt principal, interest, and related cost corresponding to the outstanding debt issuance for which the fund is entitled.

Capital Projects Funds: The 30 Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business type activities).





CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2009

	<u>Community Development</u>	<u>Home</u>	<u>Library</u>	<u>Housing</u>	<u>Health Services</u>
<u>ASSETS</u>					
Cash and cash investments	\$	\$	\$	\$ 1,651	\$ 3,842
Investments					
Accounts receivable		11,933			6,375
Due from other funds					
Paving assessments notes receivable					
Less allowance for uncollectible assessment notes					
Due from other governments	613,735	231,690	122,788		378,756
Notes receivable					
Inventories - materials and supplies			2,530		
Prepaid items	875		195		115,235
TOTAL ASSETS	\$ 614,610	\$ 243,623	\$ 125,513	\$ 1,651	\$ 504,208
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES:					
Vouchers payable	\$ 59,671	\$ 40,380	\$ 3,892	\$ 800	\$ 105,440
Accrued wages and withholding	4,465	1,836	8,998		46,355
Due to other funds	549,726	179,220	112,593		55,997
Other deposits and liabilities				851	
Deferred revenues					115,000
Total Liabilities	613,862	221,436	125,483	1,651	322,792
FUND BALANCES:					
Reserves:					
Reserved for encumbrances		276,704	23,200		71,638
Reserved for other assets	875		2,725		235
Reserved for debt service					
Unreserved:					
Designated for projects in progress					
Designated for special revenue programs					109,543
Unreserved, undesignated	(127)	(254,517)	(25,895)		
Total Fund Balances	748	22,187	30		181,416
TOTAL LIABILITIES AND FUND BALANCES	\$ 614,610	\$ 243,623	\$ 125,513	\$ 1,651	\$ 504,208

<u>Health Immunization</u>	<u>Community and Rural Health</u>	<u>Abilene Public Health Corporation</u>	<u>Health Facility Operating</u>	<u>Federal Highway Administration</u>	<u>Court Security</u>	<u>Miscellaneous Grants</u>
\$	\$	\$	\$ 247,482	\$	\$ 462,959	\$ 182,573
					30,142	12,360
				221		61,655
				5,000		2,500
22,837	31,086		2,200,000	97,633		254,722
						3,672
<u>\$ 22,837</u>	<u>\$ 31,086</u>	<u>\$</u>	<u>\$ 2,447,482</u>	<u>\$ 102,854</u>	<u>\$ 493,101</u>	<u>\$ 517,482</u>
\$ 2,007	\$ 5,577	\$	\$	\$ 2,281	\$	\$ 22,237
6,564	9,699			5,278		
14,990	15,775			95,312		5,000
			2,200,000			11,767
						428,738
<u>23,561</u>	<u>31,051</u>	<u></u>	<u>2,200,000</u>	<u>102,871</u>	<u></u>	<u>467,742</u>
500					19,676	86,489
						3,672
(1,224)	35		247,482	(17)	473,425	(40,421)
(724)	35		247,482	(17)	493,101	49,740
<u>\$ 22,837</u>	<u>\$ 31,086</u>	<u>\$</u>	<u>\$ 2,447,482</u>	<u>\$ 102,854</u>	<u>\$ 493,101</u>	<u>\$ 517,482</u>



NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2009

	<u>Hotel Motel Occupancy</u>	<u>Abilene Reinvestment Zone #1</u>	<u>Federal Earmark</u>	<u>Total Special Revenue Funds</u>
<u>ASSETS</u>				
Cash and cash investments	\$ 145,079	\$ 858,895	\$	\$ 1,902,481
Investments		57,539		100,041
Accounts receivable	191,451			271,635
Due from other funds				7,500
Paving assessments notes receivable				
Less allowance for uncollectible assessment notes				
Due from other governments			605	1,753,852
Notes receivable				2,200,000
Inventories - materials and supplies				2,530
Prepaid items				119,977
TOTAL ASSETS	\$ 336,530	\$ 916,434	\$ 605	\$ 6,358,016
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES:				
Vouchers payable	\$ 243,786	\$	\$	\$ 486,071
Accrued wages and withholding				83,195
Due to other funds	67,008		605	1,096,226
Other deposits and liabilities				12,618
Deferred revenues				2,743,738
Total Liabilities	310,794		605	4,421,848
FUND BALANCES:				
Reserves:				
Reserved for encumbrances		431,903		910,110
Reserved for other assets				7,507
Reserved for debt service				
Unreserved:				
Designated for projects in progress				
Designated for special revenue programs	25,736	484,531		1,340,752
Unreserved, undesignated				(322,201)
Total Fund Balances	25,736	916,434		1,936,168
TOTAL LIABILITIES AND FUND BALANCES	\$ 336,530	\$ 916,434	\$ 605	\$ 6,358,016

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

September 30, 2009

	<u>Certificates</u> <u>1997 Issue</u>	<u>General</u> <u>1997 Refunding</u>	<u>Certificates</u> <u>1998 Issue</u>	<u>Certificates</u> <u>1999 Issue</u>	<u>General</u> <u>1999 Issue</u>
<u>ASSETS</u>					
Cash and cash investments	\$ 3	\$	\$ 3	\$ 3	\$ 6
Investments					
Accounts receivable					
Due from other funds					
Paving assessments notes receivable					
Less allowance for uncollectible assessment notes					
Due from other governments					
Notes receivable					
Inventories - materials and supplies					
Prepaid items					
TOTAL ASSETS	<u>\$ 3</u>	<u>\$</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 6</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES:					
Vouchers payable	\$ 3	\$	\$ 3	\$ 3	\$ 6
Accrued wages and withholding					
Due to other funds					
Other deposits and liabilities					
Deferred revenues					
Total Liabilities	<u>3</u>		<u>3</u>	<u>3</u>	<u>6</u>
FUND BALANCES:					
Reserves:					
Reserved for encumbrances					
Reserved for other assets					
Reserved for debt service					
Unreserved:					
Designated for projects in progress					
Designated for special revenue programs					
Unreserved, undesignated					
Total Fund Balances					
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3</u>	<u>\$</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 6</u>

<u>Airport</u> <u>1999 Issue</u>	<u>Certificates</u> <u>2000 Issue</u>	<u>General</u> <u>2000 Issue</u>	<u>General</u> <u>2001 Issue</u>	<u>Certificates</u> <u>2001 Issue</u>	<u>General</u> <u>2002 Issue</u>	<u>Certificates</u> <u>2002 Issue</u>	<u>Airport</u> <u>2002 Issue</u>
\$ 332	\$ 2	\$ 5	\$ 6,584	\$ 9,658	\$ 23,113	\$ 18,067	\$ 10,864
6			402	626	1,495	1,183	697
<u>338</u>	<u>2</u>	<u>5</u>	<u>6,986</u>	<u>10,284</u>	<u>24,608</u>	<u>19,250</u>	<u>11,561</u>
\$	\$ 2	\$ 5	\$ 3	\$ 2	\$ 4	\$ 5	\$ 2
	<u>2</u>	<u>5</u>	<u>3</u>	<u>2</u>	<u>4</u>	<u>5</u>	<u>2</u>
338			6,983	10,282	24,604	19,245	11,559
<u>338</u>			<u>6,983</u>	<u>10,282</u>	<u>24,604</u>	<u>19,245</u>	<u>11,559</u>
<u>338</u>	<u>2</u>	<u>5</u>	<u>6,986</u>	<u>10,284</u>	<u>24,608</u>	<u>19,250</u>	<u>11,561</u>

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

September 30, 2009

	<u>Certificates</u> <u>2003 Issue</u>	<u>2003C</u> <u>Refunding</u>	<u>Certificates</u> <u>2004 Issue</u>	<u>Airport</u> <u>2004 Issue</u>	<u>Fleet</u> <u>Lease</u> <u>Financing #1</u>
<u>ASSETS</u>					
Cash and cash investments	\$ 20,540	\$ 87,368	\$ 17,986	\$ 11,993	\$
Investments	1,317	5,851	1,177	750	
Accounts receivable					
Due from other funds					
Paving assessments notes receivable					
Less allowance for uncollectible assessment notes					
Due from other governments					
Notes receivable					
Inventories - materials and supplies					
Prepaid items					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>21,857</u>	\$ <u>93,219</u>	\$ <u>19,163</u>	\$ <u>12,743</u>	\$ <u> </u>
 <u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES:					
Vouchers payable	\$ 3	\$ 6	\$ 303	\$ 301	\$
Accrued wages and withholding					
Due to other funds					
Other deposits and liabilities					
Deferred revenues					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>3</u>	<u>6</u>	<u>303</u>	<u>301</u>	<u> </u>
 FUND BALANCES:					
Reserves:					
Reserved for encumbrances					
Reserved for other assets					
Reserved for debt service	21,854	93,213	18,860	12,442	
Unreserved:					
Designated for projects in progress					
Designated for special revenue programs					
Unreserved, undesignated					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>21,854</u>	<u>93,213</u>	<u>18,860</u>	<u>12,442</u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>21,857</u>	\$ <u>93,219</u>	\$ <u>19,163</u>	\$ <u>12,743</u>	\$ <u> </u>

<u>Fleet Lease Financing #2</u>	<u>Fleet Lease Financing #3</u>	<u>Fleet Lease Financing #4</u>	<u>Certificates 2005 Issue</u>	<u>Certificates 2005A Issue</u>	<u>Certificates 2006 Issue</u>	<u>General 2006 Issue</u>
\$	\$	\$ 5,089	\$ 44,779	\$ 53,634	\$ 38,942	\$ 45,982
		241	2,962	3,583	2,563	3,023
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$	\$	\$ 5,330	\$ 47,741	\$ 57,217	\$ 41,505	\$ 49,005
\$	\$	\$	\$ 7	\$ 17	\$ 6	\$ 7
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u> 7	<u> </u> 17	<u> </u> 6	<u> </u> 7
		5,330	47,734	57,200	41,499	48,998
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u> 5,330	<u> </u> 47,734	<u> </u> 57,200	<u> </u> 41,499	<u> </u> 48,998
\$	\$	\$ 5,330	\$ 47,741	\$ 57,217	\$ 41,505	\$ 49,005

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
September 30, 2009

	<u>Airport 2006 Issue</u>	<u>Certificates 2007 Issue</u>	<u>General 2007 Issue</u>	<u>General Airport 2007 Issue</u>	<u>Certificates Airport 2007 Issue</u>
<u>ASSETS</u>					
Cash and cash investments	\$ 12,010	\$ 25,569	\$ 48,663	\$ 12,508	\$ 65
Investments	800	1,653	3,234	817	
Accounts receivable					
Due from other funds					
Paving assessments notes receivable					
Less allowance for uncollectible assessment notes					
Due from other governments					
Notes receivable					
Inventories - materials and supplies					
Prepaid items					
	_____	_____	_____	_____	_____
TOTAL ASSETS	\$ <u>12,810</u>	\$ <u>27,222</u>	\$ <u>51,897</u>	\$ <u>13,325</u>	\$ <u>65</u>
 <u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES:					
Vouchers payable	\$ 2	\$ 6	\$ 8	\$ 1	
Accrued wages and withholding					
Due to other funds					
Other deposits and liabilities					
Deferred revenues					
	_____	_____	_____	_____	_____
Total Liabilities	<u>2</u>	<u>6</u>	<u>8</u>	<u>1</u>	
 FUND BALANCES:					
Reserves:					
Reserved for encumbrances					
Reserved for other assets					
Reserved for debt service	12,808	27,216	51,889	13,324	65
Unreserved:					
Designated for projects in progress					
Designated for special revenue programs					
Unreserved, undesignated					
	_____	_____	_____	_____	_____
Total Fund Balances	<u>12,808</u>	<u>27,216</u>	<u>51,889</u>	<u>13,324</u>	<u>65</u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ <u>12,810</u>	 \$ <u>27,222</u>	 \$ <u>51,897</u>	 \$ <u>13,325</u>	 \$ <u>65</u>

<u>Certificates 2008 Issue</u>	<u>General 2008 Issue</u>	<u>Certificates Energy 2008A Issue</u>	<u>2009 Refunding</u>	<u>Certificates 2009 Issue</u>	<u>General 2009A Issue</u>	<u>Total Debt Service Funds</u>
\$ 8,115	\$ 32,272	\$ 44,899	\$ 99,041	\$ 13,245	\$ 27,781	\$ 719,121
524	2,133	2,949	18,809			56,795
			39,782			39,782
<hr/>						
<u>\$ 8,639</u>	<u>\$ 34,405</u>	<u>\$ 47,848</u>	<u>\$ 157,632</u>	<u>\$ 13,245</u>	<u>\$ 27,781</u>	<u>\$ 815,698</u>
<hr/>						
\$ 3	\$ 11	\$ 10	\$	\$	\$	\$ 729
<hr/>						
<u>3</u>	<u>11</u>	<u>10</u>				<u>729</u>
<hr/>						
8,636	34,394	47,838	157,632	13,245	27,781	814,969
<hr/>						
<u>8,636</u>	<u>34,394</u>	<u>47,838</u>	<u>157,632</u>	<u>13,245</u>	<u>27,781</u>	<u>814,969</u>
<hr/>						
<u>\$ 8,639</u>	<u>\$ 34,405</u>	<u>\$ 47,848</u>	<u>\$ 157,632</u>	<u>\$ 13,245</u>	<u>\$ 27,781</u>	<u>\$ 815,698</u>

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

September 30, 2009

	General Capital Projects	Bond Capital Projects	Certificate Capital Projects	Airport Improvement Operating
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>				
Cash and cash investments	\$ 860,231	\$ 796,797	\$ 367,773	\$ 1,368,403
Investments	56,841	53,419		91,689
Accounts receivable	1,108			
Due from other funds				
Paving assessments notes receivable				
Less allowance for uncollectible assessment notes				
Due from other governments	15,429	886		
Notes receivable				
Inventories - materials and supplies				
Prepaid items				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>933,609</u>	\$ <u>851,102</u>	\$ <u>367,773</u>	\$ <u>1,460,092</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES:				
Vouchers payable	\$ 48,500	\$	\$	\$
Accrued wages and withholding				
Due to other funds				
Other deposits and liabilities	349,550			8
Deferred revenues	<u>24,008</u>			
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>422,058</u>			<u>8</u>
 FUND BALANCES:				
Reserves:				
Reserved for encumbrances	131,314			
Reserved for other assets				
Reserved for debt service				
Unreserved:				
Designated for projects in progress	380,237	851,102	367,773	1,460,084
Designated for special revenue programs				
Unreserved, undesignated				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>511,551</u>	<u>851,102</u>	<u>367,773</u>	<u>1,460,084</u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ <u>933,609</u>	 \$ <u>851,102</u>	 \$ <u>367,773</u>	 \$ <u>1,460,092</u>

<u>Airport Improvement Construction</u>	<u>Passenger Facility Charge Operating</u>	<u>2002 Airport Projects</u>	<u>2002 General Obl. Projects</u>	<u>2002 Cert. Of Obl. Projects</u>	<u>Assessment Paving Projects</u>	<u>2003 Cert. Of Obl. Projects</u>
\$	\$ 323,461 18,589	\$ 180,736	\$ 400,279	\$ 126,183	\$ 92,115 3,478	\$ 175,569
					102,313	
					(102,313)	
714,443						
<u>34,975</u>						
<u>\$ 749,418</u>	<u>\$ 342,050</u>	<u>\$ 180,736</u>	<u>\$ 400,279</u>	<u>\$ 126,183</u>	<u>\$ 95,593</u>	<u>\$ 175,569</u>
\$ 528,819	\$	\$	\$	\$	\$	\$
231,950		20,970			1,585	19
					150	
<u>760,769</u>		<u>20,970</u>			<u>1,735</u>	<u>19</u>
3,786,737 34,975			9,900			
	342,050	159,766	390,379	126,183	93,858	175,550
<u>(3,833,063)</u>						
<u>(11,351)</u>	<u>342,050</u>	<u>159,766</u>	<u>400,279</u>	<u>126,183</u>	<u>93,858</u>	<u>175,550</u>
<u>\$ 749,418</u>	<u>\$ 342,050</u>	<u>\$ 180,736</u>	<u>\$ 400,279</u>	<u>\$ 126,183</u>	<u>\$ 95,593</u>	<u>\$ 175,569</u>

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
 CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
 September 30, 2009

	2004 Airport Projects	2004 Cert. Of Obl. Projects	Capital Projects Match	2005 Cert. Of Obl. Projects
	_____	_____	_____	_____
<u>ASSETS</u>				
Cash and cash investments	\$ 184,565	\$ 187,136	\$ 2,514	\$ 891,253
Investments			151	
Accounts receivable				
Due from other funds				
Paving assessments notes receivable				
Less allowance for uncollectible assessment notes				
Due from other governments				
Notes receivable				
Inventories - materials and supplies				
Prepaid items				
	_____	_____	_____	_____
TOTAL ASSETS	\$ <u>184,565</u>	\$ <u>187,136</u>	\$ <u>2,665</u>	\$ <u>891,253</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES:				
Vouchers payable	\$	\$	\$	\$ 88,495
Accrued wages and withholding				
Due to other funds	100,280			
Other deposits and liabilities				
Deferred revenues				
	_____	_____	_____	_____
Total Liabilities	100,280			88,495
 FUND BALANCES:				
Reserves:				
Reserved for encumbrances				
Reserved for other assets				
Reserved for debt service				
Unreserved:				
Designated for projects in progress	84,285	187,136	2,665	802,758
Designated for special revenue programs				
Unreserved, undesignated				
	_____	_____	_____	_____
Total Fund Balances	84,285	187,136	2,665	802,758
 TOTAL LIABILITIES AND FUND BALANCES				
	\$ <u>184,565</u>	\$ <u>187,136</u>	\$ <u>2,665</u>	\$ <u>891,253</u>

2005A Cert. Of Obl. Projects	2006 Airport Projects	2006 General Obl. Projects	2006 Cert. Of Obl. Projects	2007 General Obl. Projects	2007 Cert. Of Obl. Projects	2007 Cert. Of Obl. Airport Projects
\$ 539,202	\$ 102,222	\$ 1,186,620	\$ 1,520,890	\$ 2,586,426	\$ 475,531	\$ 785,908
<u>\$ 539,202</u>	<u>\$ 102,222</u>	<u>\$ 1,186,620</u>	<u>\$ 1,520,890</u>	<u>\$ 2,586,426</u>	<u>\$ 475,531</u>	<u>\$ 785,908</u>
\$	\$	\$ 37,419	\$	\$ 189,169	\$ 279	\$
	2	28,752			500	
	<u>2</u>	<u>66,171</u>		<u>189,169</u>	<u>779</u>	
4,535		288,285	12,946	1,096,650		385
534,667	102,220	832,164	1,507,944	1,300,607	474,752	785,523
<u>539,202</u>	<u>102,220</u>	<u>1,120,449</u>	<u>1,520,890</u>	<u>2,397,257</u>	<u>474,752</u>	<u>785,908</u>
<u>\$ 539,202</u>	<u>\$ 102,222</u>	<u>\$ 1,186,620</u>	<u>\$ 1,520,890</u>	<u>\$ 2,586,426</u>	<u>\$ 475,531</u>	<u>\$ 785,908</u>

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

September 30, 2009

	2007 General Obl. <u>Airport Projects</u>	Car Rental Facility <u>Charge</u>	2008 General Obl. <u>Projects</u>	2008 Cert. Of Obl. <u>Projects</u>
<u>ASSETS</u>				
Cash and cash investments	\$ 117,576	\$ 106	\$ 2,032,982	\$ 1,878,320
Investments		3		
Accounts receivable				
Due from other funds				
Paving assessments notes receivable				
Less allowance for uncollectible assessment notes				
Due from other governments				
Notes receivable				
Inventories - materials and supplies				
Prepaid items				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>117,576</u>	\$ <u>109</u>	\$ <u>2,032,982</u>	\$ <u>1,878,320</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES:				
Vouchers payable	\$	\$	\$ 108,961	\$ 10,850
Accrued wages and withholding				
Due to other funds				
Other deposits and liabilities				
Deferred revenues				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities			<u>108,961</u>	<u>10,850</u>
 FUND BALANCES:				
Reserves:				
Reserved for encumbrances			522,286	72,489
Reserved for other assets				
Reserved for debt service				
Unreserved:				
Designated for projects in progress	117,576	109	1,401,735	1,794,981
Designated for special revenue programs				
Unreserved, undesignated				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>117,576</u>	<u>109</u>	<u>1,924,021</u>	<u>1,867,470</u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ <u>117,576</u>	 \$ <u>109</u>	 \$ <u>2,032,982</u>	 \$ <u>1,878,320</u>

	2008A Cert. Of Obl. Projects	2009 General Obl. Projects	2009 Cert. Of Obl. Projects	2009 General Obl Airport Projects	Total Capital Project Funds	Total Nonmajor Governmental Funds
\$	1,071,354	\$ 6,943,882	\$ 3,729,628	\$ 1,188,917	\$ 30,116,579	\$ 32,738,181
					224,170	381,006
		53,953	27,523		82,584	394,001
						7,500
					102,313	102,313
					(102,313)	(102,313)
					730,758	2,484,610
						2,200,000
						2,530
					34,975	154,952
\$	<u>1,071,354</u>	<u>6,997,835</u>	<u>3,757,151</u>	<u>1,188,917</u>	<u>31,189,066</u>	<u>38,362,780</u>
\$	45,614	\$	\$ 6,696	\$	\$ 1,064,802	\$ 1,551,602
						83,195
		15,429	276,120	195,424	869,446	1,965,672
					351,143	363,761
					24,158	2,767,896
	<u>45,614</u>	<u>15,429</u>	<u>282,816</u>	<u>195,424</u>	<u>2,309,549</u>	<u>6,732,126</u>
	720,989		1,629,252		8,275,768	9,185,878
					34,975	42,482
						814,969
	304,751	6,982,406	1,845,083	993,493	24,401,837	24,401,837
						1,340,752
					(3,833,063)	(4,155,264)
	<u>1,025,740</u>	<u>6,982,406</u>	<u>3,474,335</u>	<u>993,493</u>	<u>28,879,517</u>	<u>31,630,654</u>
\$	<u>1,071,354</u>	<u>6,997,835</u>	<u>3,757,151</u>	<u>1,188,917</u>	<u>31,189,066</u>	<u>38,362,780</u>

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended September 30, 2009

	Community Development	Home	Library	Housing	Health Services
REVENUES:					
Licenses and permits	\$	\$	\$	\$	\$ 8,848
Fines and forfeitures					
Charges for services					500,565
Taxes					
Intergovernmental revenues	1,025,984	485,498	472,254		1,977,086
Assessments/Passenger Facility Charge					
Interest and miscellaneous:					
Interest on investments					
Interest on assessments					
Miscellaneous revenues	4,975	4,843	15,750		23,919
Total Interest and Miscellaneous	4,975	4,843	15,750		23,919
Total Revenues	1,030,959	490,341	488,004		2,510,418
EXPENDITURES:					
Current:					
General Government					
Administrative Services					
Finance					
Planning and Development Services	489,188	491,324			
Economic Development					
Public Works					
Police					
Fire					
Community Services			491,594		2,683,994
Aviation					
Debt Service:					
Principal retired	410,000				200,000
Interest	130,848				
Fees and other charges	400				
Capital projects					
Total Expenditures	1,030,436	491,324	491,594		2,883,994
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	523	(983)	(3,590)		(373,576)
OTHER FINANCING SOURCES (USES):					
Issuance of debt					
Bond premiums					
Issuance of refunding bonds					
Payments to refunded bond escrow agent					
Transfers in					531,198
Transfers out					
Total Other Financing Sources (Uses)					531,198
NET CHANGE IN FUND BALANCES	523	(983)	(3,590)		157,622
FUND BALANCES AT BEGINNING OF YEAR	225	23,170	3,620		23,794
Prior period adjustment					
FUND BALANCES AT END OF YEAR	\$ 748	\$ 22,187	\$ 30	\$	\$ 181,416

<u>Health Immunization</u>	<u>Community and Rural Health</u>	<u>Abilene Public Health Corporation</u>	<u>Health Facility Operating</u>	<u>Federal Highway Administration</u>	<u>Court Security</u>	<u>Miscellaneous Grants</u>
\$	\$	\$	\$	\$	\$	\$
					101,350	
23,634	3,783					
150,626	163,775			259,962		516,361
					4,704	62
			22,000			
		52,190				256,315
		52,190	22,000		4,704	256,377
174,260	167,558	52,190	22,000	259,962	106,054	772,738
						263,499
						44,055
					8,132	1,076
				234,979		34,456
						20,897
						308,681
						148,004
218,112	367,917		53,015			34,060
						25,249
		52,190				
218,112	367,917	52,190	53,015	234,979	8,132	879,977
(43,852)	(200,359)		(31,015)	24,983	97,922	(107,239)
43,128	200,394					70,077
				(25,000)		
43,128	200,394			(25,000)		70,077
(724)	35		(31,015)	(17)	97,922	(37,162)
			278,497		395,179	86,902
\$ (724)	\$ 35	\$	\$ 247,482	\$ (17)	\$ 493,101	\$ 49,740



NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2009

	Hotel Motel Occupancy	Abilene Reinvestment Zone #1	Federal Earmark	Total Special Revenue Funds
REVENUES:				
Licenses and permits	\$	\$	\$	\$ 8,848
Fines and forfeitures				101,350
Charges for services				527,982
Taxes	2,381,575			2,381,575
Intergovernmental revenues			211,464	5,263,010
Assessments/Passenger Facility Charge				
Interest and miscellaneous:				
Interest on investments		13,555		18,321
Interest on assessments				22,000
Miscellaneous revenues		351		358,343
Total Interest and Miscellaneous		13,906		398,664
Total Revenues	2,381,575	13,906	211,464	8,681,429
EXPENDITURES:				
Current:				
General Government				263,499
Administrative Services				44,055
Finance	1,546,991			1,556,199
Planning and Development Services				1,249,947
Economic Development		390,965		390,965
Public Works				20,897
Police				308,681
Fire				148,004
Community Services				3,848,692
Aviation			211,464	236,713
Debt Service:				
Principal retired				610,000
Interest				183,038
Fees and other charges				400
Capital projects				
Total Expenditures	1,546,991	390,965	211,464	8,861,090
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	834,584	(377,059)		(179,661)
OTHER FINANCING SOURCES:				
Issuance of debt				
Bond premiums				
Issuance of refunding bonds				
Payments to refunded bond escrow agent				
Transfers in				844,797
Transfers out	(832,995)			(857,995)
Total Other Financing Sources (Uses)	(832,995)			(13,198)
NET CHANGE IN FUND BALANCES	1,589	(377,059)		(192,859)
FUND BALANCES AT BEGINNING OF YEAR	233,214	1,293,493		2,338,094
Prior period adjustment	(209,067)			(209,067)
FUND BALANCES AT END OF YEAR	\$ 25,736	\$ 916,434	\$	\$ 1,936,168

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended September 30, 2009

	<u>Certificates 1997 Issue</u>	<u>General 1997 Refunding</u>	<u>Certificates 1998 Issue</u>	<u>Certificates 1999 Issue</u>	<u>General 1999 Issue</u>
REVENUES:					
Licenses and permits	\$	\$	\$	\$	\$
Fines and forfeitures					
Charges for services					
Taxes	179,409		198,839	212,712	453,170
Intergovernmental revenues					
Assessments/Passenger Facility Charge					
Interest and miscellaneous:					
Interest on investments	283		650	462	758
Interest on assessments					
Miscellaneous revenues					
Total Interest and Miscellaneous	<u>283</u>		<u>650</u>	<u>462</u>	<u>758</u>
Total Revenues	<u>179,692</u>		<u>199,489</u>	<u>213,174</u>	<u>453,928</u>
EXPENDITURES:					
Current:					
General Government					
Administrative Services					
Finance					
Planning and Development Services					
Economic Development					
Public Works					
Police					
Fire					
Community Services					
Aviation					
Debt Service:					
Principal retired	160,000		160,000	165,000	300,000
Interest	16,000		19,520	22,755	74,100
Fees and other charges	3,663		3,773	4,693	8,883
Capital projects					
Total Expenditures	<u>179,663</u>		<u>183,293</u>	<u>192,448</u>	<u>382,983</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	29		16,196	20,726	70,945
OTHER FINANCING SOURCES:					
Issuance of debt					
Bond premiums					
Issuance of refunding bonds					
Payments to refunded bond escrow agent					
Transfers in	5,681				
Transfers out	<u>(8,286)</u>	<u>(5,681)</u>	<u>(52,917)</u>	<u>(37,600)</u>	<u>(78,232)</u>
Total Other Financing Sources (Uses)	<u>(2,605)</u>	<u>(5,681)</u>	<u>(52,917)</u>	<u>(37,600)</u>	<u>(78,232)</u>
NET CHANGE IN FUND BALANCES	(2,576)	(5,681)	(36,721)	(16,874)	(7,287)
FUND BALANCES AT BEGINNING OF YEAR	2,576	5,681	36,721	16,874	7,287
Prior period adjustment					
FUND BALANCES AT END OF YEAR	\$	\$	\$	\$	\$

<u>Airport 1999 Issue</u>	<u>Certificates 2000 Issue</u>	<u>General 2000 Issue</u>	<u>General 2001 Issue</u>	<u>Certificates 2001 Issue</u>	<u>General 2002 Issue</u>	<u>Certificates 2002 Issue</u>	<u>Airport 2002 Issue</u>
\$	\$	\$	\$	\$	\$	\$	\$
	184,967	416,176	258,954	189,591	323,692	346,813	147,974
	433	887	604	652	897	742	384
	<u>433</u>	<u>887</u>	<u>604</u>	<u>652</u>	<u>897</u>	<u>742</u>	<u>384</u>
	<u>185,400</u>	<u>417,063</u>	<u>259,558</u>	<u>190,243</u>	<u>324,589</u>	<u>347,555</u>	<u>148,358</u>
80,000	135,000	250,000	155,000	135,000	195,000	245,000	100,000
21,140	24,806	80,625	99,200	49,375	119,711	94,437	41,563
1,000	3,197	7,222	5,520	4,307	6,623	7,009	3,591
<u>102,140</u>	<u>163,003</u>	<u>337,847</u>	<u>259,720</u>	<u>188,682</u>	<u>321,334</u>	<u>346,446</u>	<u>145,154</u>
(102,140)	22,397	79,216	(162)	1,561	3,255	1,109	3,204
102,140	<u>(29,673)</u>	<u>(98,410)</u>					
<u>102,140</u>	<u>(29,673)</u>	<u>(98,410)</u>					
	(7,276)	(19,194)	(162)	1,561	3,255	1,109	3,204
338	7,276	19,194	7,145	8,721	21,349	18,136	8,355
<u>\$ 338</u>	<u>\$</u>	<u>\$</u>	<u>\$ 6,983</u>	<u>\$ 10,282</u>	<u>\$ 24,604</u>	<u>\$ 19,245</u>	<u>\$ 11,559</u>

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended September 30, 2009

	<u>Certificates 2003 Issue</u>	<u>2003C Refunding</u>	<u>Certificates 2004 Issue</u>	<u>Airport 2004 Issue</u>	<u>Fleet Lease Financing #1</u>
REVENUES:					
Licenses and permits	\$	\$	\$	\$	\$
Fines and forfeitures					
Charges for services					
Taxes	249,706	443,921	198,840	87,859	
Intergovernmental revenues					
Assessments/Passenger Facility Charge					
Interest and miscellaneous:					
Interest on investments	695	1,438	513	269	32
Interest on assessments					
Miscellaneous revenues					
Total Interest and Miscellaneous	<u>695</u>	<u>1,438</u>	<u>513</u>	<u>269</u>	<u>32</u>
Total Revenues	<u>250,401</u>	<u>445,359</u>	<u>199,353</u>	<u>88,128</u>	<u>32</u>
EXPENDITURES:					
Current:					
General Government					
Administrative Services					
Finance					
Planning and Development Services					
Economic Development					
Public Works					
Police					
Fire					
Community Services					
Aviation					
Debt Service:					
Principal retired	185,000	415,000	135,000	55,000	44,476
Interest	59,733	18,142	57,767	27,571	100
Fees and other charges	4,655	7,717	3,773	1,843	
Capital projects					
Total expenditures	<u>249,388</u>	<u>440,859</u>	<u>196,540</u>	<u>84,414</u>	<u>44,576</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,013	4,500	2,813	3,714	(44,544)
OTHER FINANCING SOURCES:					
Issuance of debt					
Bond premiums					
Issuance of refunding bonds					
Payments to refunded bond escrow agent					
Transfers in					44,575
Transfers out					<u>(3,272)</u>
Total Other Financing Sources (Uses)					<u>41,303</u>
NET CHANGE IN FUND BALANCES	1,013	4,500	2,813	3,714	(3,241)
FUND BALANCES AT BEGINNING OF YEAR	20,841	88,713	16,047	8,728	3,241
Prior period adjustment					
FUND BALANCES AT END OF YEAR	<u>\$ 21,854</u>	<u>\$ 93,213</u>	<u>\$ 18,860</u>	<u>\$ 12,442</u>	<u>\$</u>

<u>Fleet Lease Financing #2</u>	<u>Fleet Lease Financing #3</u>	<u>Fleet Lease Financing #4</u>	<u>Certificates 2005 Issue</u>	<u>Certificates 2005A Issue</u>	<u>Certificates 2006 Issue</u>	<u>General 2006 Issue</u>
\$	\$	\$	\$	\$	\$	\$
			504,035	1,322,515	494,787	554,902
		2	1,207	2,367	1,148	1,396
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		2	1,207	2,367	1,148	1,396
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		2	505,242	1,324,882	495,935	556,298
35,623	387,801	532,987	340,000	915,000	310,000	300,000
124	5,677	16,013	152,314	376,041	172,212	241,125
			9,196	23,287	8,899	9,947
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
35,747	393,478	549,000	501,510	1,314,328	491,111	551,072
(35,747)	(393,478)	(548,998)	3,732	10,554	4,824	5,226
35,747	393,478	552,826				
(17)	(536)					
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
35,730	392,942	552,826				
(17)	(536)	3,828	3,732	10,554	4,824	5,226
17	536	1,502	44,002	46,646	36,675	43,772
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$	\$	\$	\$	\$	\$	\$
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		5,330	47,734	57,200	41,499	48,998

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended September 30, 2009

	<u>Airport 2006 Issue</u>	<u>Certificates 2007 Issue</u>	<u>General 2007 Issue</u>	<u>General Airport 2007 Issue</u>	<u>Certificates Airport 2007 Issue</u>
REVENUES:					
Licenses and permits	\$	\$	\$	\$	\$
Fines and forfeitures					
Charges for services					
Taxes	147,974	439,297	633,512	110,980	
Intergovernmental revenues					
Assessments/Passenger Facility Charge					
Interest and miscellaneous:					
Interest on investments	423	945	1,567	363	
Interest on assessments					
Miscellaneous revenues					
Total Interest and Miscellaneous	<u>423</u>	<u>945</u>	<u>1,567</u>	<u>363</u>	
Total Revenues	<u>148,397</u>	<u>440,242</u>	<u>635,079</u>	<u>111,343</u>	
EXPENDITURES:					
Current:					
General Government					
Administrative Services					
Finance					
Planning and Development Services					
Economic Development					
Public Works					
Police					
Fire					
Community Services					
Aviation					
Debt Service:					
Principal retired	80,000	270,000	335,000	55,000	230,000
Interest	62,640	160,221	283,595	50,942	222,898
Fees and other charges	2,891	8,163	11,525	2,429	500
Capital projects					
Total expenditures	<u>145,531</u>	<u>438,384</u>	<u>630,120</u>	<u>108,371</u>	<u>453,398</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2,866	1,858	4,959	2,972	(453,398)
OTHER FINANCING SOURCES:					
Issuance of debt					
Bond premiums					
Issuance of refunding bonds					
Payments to refunded bond escrow agent					
Transfers in					452,900
Transfers out					
Total Other Financing Sources (Uses)					<u>452,900</u>
NET CHANGE IN FUND BALANCES	2,866	1,858	4,959	2,972	(498)
FUND BALANCES AT BEGINNING OF YEAR	9,942	25,358	46,930	10,352	563
Prior period adjustment					
FUND BALANCES AT END OF YEAR	\$ <u>12,808</u>	\$ <u>27,216</u>	\$ <u>51,889</u>	\$ <u>13,324</u>	\$ <u>65</u>

<u>Certificates 2008 Issue</u>	<u>General 2008 Issue</u>	<u>Certificates Energy 2008A Issue</u>	<u>2009 Refunding</u>	<u>Certificates 2009 Issue</u>	<u>General 2009A Issue</u>	<u>Total Debt Service Funds</u>
\$	\$	\$	\$	\$	\$	\$
235,833	813,855	827,728				9,978,041
441	1,644	1,840	24,568	13,245	27,781	88,636
<u>441</u>	<u>1,644</u>	<u>1,840</u>	<u>24,568</u>	<u>13,245</u>	<u>27,781</u>	<u>88,636</u>
<u>236,274</u>	<u>815,499</u>	<u>829,568</u>	<u>24,568</u>	<u>13,245</u>	<u>27,781</u>	<u>10,066,677</u>
165,000	400,000	390,000	125,000			7,785,887
114,484	394,317	418,013	82,420			3,579,581
4,579	14,667	14,888	138,111	250	250	327,051
<u>284,063</u>	<u>808,984</u>	<u>822,901</u>	<u>345,531</u>	<u>250</u>	<u>250</u>	<u>11,692,519</u>
(47,789)	6,515	6,667	(320,963)	12,995	27,531	(1,625,842)
			325,675			325,675
			8,505,000			8,505,000
			(8,657,199)			(8,657,199)
48,970			305,119	250	250	1,941,936
<u>48,970</u>			<u>478,595</u>	<u>250</u>	<u>250</u>	<u>(314,624)</u>
						1,800,788
1,181	6,515	6,667	157,632	13,245	27,781	174,946
7,455	27,879	41,171				640,023
<u>\$ 8,636</u>	<u>\$ 34,394</u>	<u>\$ 47,838</u>	<u>\$ 157,632</u>	<u>\$ 13,245</u>	<u>\$ 27,781</u>	<u>\$ 814,969</u>

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended September 30, 2009

	<u>General Capital Projects</u>	<u>Bond Capital Projects</u>	<u>Certificate Capital Projects</u>	<u>Airport Improvement Operating</u>
REVENUES:				
Licenses and permits	\$	\$	\$	\$
Fines and forfeitures				
Charges for services				
Taxes				
Intergovernmental revenues	110,633			
Assessments/Passenger Facility Charge				
Interest and miscellaneous:				
Interest on investments		11,368		16,642
Interest on assessments				
Miscellaneous revenues	<u>27,538</u>			
Total Interest and Miscellaneous	<u>27,538</u>	<u>11,368</u>		<u>16,642</u>
Total Revenues	<u>138,171</u>	<u>11,368</u>		<u>16,642</u>
EXPENDITURES:				
Current:				
General Government				
Administrative Services				
Finance		5,985	5,495	
Planning and Development Services				
Economic Development				
Public Works				
Police				
Fire				
Community Services	7,927			
Aviation				2,500
Debt Service:				
Principal retired				
Interest				
Fees and other charges				
Capital projects	<u>442,819</u>	<u>227,121</u>	<u>99,029</u>	
Total expenditures	<u>450,746</u>	<u>233,106</u>	<u>104,524</u>	<u>2,500</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(312,575)	(221,738)	(104,524)	14,142
OTHER FINANCING SOURCES (USES):				
Issuance of debt				
Bond premiums				
Issuance of refunding bonds				
Payments to refunded bond escrow agent				
Transfers in	15,429			
Transfers out				(54,209)
Total Other Financing Sources (Uses)	<u>15,429</u>			<u>(54,209)</u>
NET CHANGE IN FUND BALANCES	(297,146)	(221,738)	(104,524)	(40,067)
FUND BALANCES AT BEGINNING OF YEAR	808,697	1,072,840	472,297	1,500,151
Prior period adjustment				
FUND BALANCES AT END OF YEAR	<u>\$ 511,551</u>	<u>\$ 851,102</u>	<u>\$ 367,773</u>	<u>\$ 1,460,084</u>

<u>Airport Improvement Construction</u>	<u>Passenger Facility Charge Operating</u>	<u>2002 Airport Projects</u>	<u>2002 General Obl. Projects</u>	<u>2002 Cert. Of Obl. Projects</u>	<u>Assessment Paving Projects</u>	<u>2003 Cert. Of Obl. Projects</u>
\$	\$	\$	\$	\$	\$	\$
4,582,073	329,309				14,278	
	2,115	1,384	6,029		591	1,368
					27,901	
	<u>2,115</u>	<u>1,384</u>	<u>6,029</u>		<u>28,492</u>	<u>1,368</u>
<u>4,582,073</u>	<u>331,424</u>	<u>1,384</u>	<u>6,029</u>		<u>42,770</u>	<u>1,368</u>
		1,500	1,500	1,500		7,354
<u>4,769,254</u>			<u>528,151</u>			
<u>4,769,254</u>		<u>1,500</u>	<u>529,651</u>	<u>1,500</u>		<u>7,354</u>
(187,181)	331,424	(116)	(523,622)	(1,500)	42,770	(5,986)
326,548	(102,140)	(20,970)				
<u>326,548</u>	<u>(102,140)</u>	<u>(20,970)</u>				
139,367	229,284	(21,086)	(523,622)	(1,500)	42,770	(5,986)
(150,718)	112,766	180,852	923,901	127,683	51,088	181,536
<u>\$ (11,351)</u>	<u>\$ 342,050</u>	<u>\$ 159,766</u>	<u>\$ 400,279</u>	<u>\$ 126,183</u>	<u>\$ 93,858</u>	<u>\$ 175,550</u>

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended September 30, 2009

	2004 Airport Projects	2004 Cert. Of Obl. Projects	Capital Projects Match	2005 Cert. Of Obl. Projects
REVENUES:				
Licenses and permits	\$	\$	\$	\$
Fines and forfeitures				
Charges for services				
Taxes				
Intergovernmental revenues				
Assessments/Passenger Facility Charge				
Interest and miscellaneous:				
Interest on investments	1,421	1,444	28	7,595
Interest on assessments				
Miscellaneous revenues				
Total Interest and Miscellaneous	<u>1,421</u>	<u>1,444</u>	<u>28</u>	<u>7,595</u>
Total Revenues	<u>1,421</u>	<u>1,444</u>	<u>28</u>	<u>7,595</u>
EXPENDITURES:				
Current:				
General Government				
Administrative Services				1,520
Finance	2,560	3,000		1,500
Planning and Development Services				
Economic Development				
Public Works				
Police				
Fire				
Community Services				
Aviation				
Debt Service:				
Principal retired				
Interest				
Fees and other charges				
Capital projects				<u>326,878</u>
Total expenditures	<u>2,560</u>	<u>3,000</u>		<u>329,898</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,139)	(1,556)	28	(322,303)
OTHER FINANCING SOURCES:				
Issuance of debt				
Bond premiums				
Issuance of refunding bonds				
Payments to refunded bond escrow agent				
Transfers in				
Transfers out	<u>(100,280)</u>			
Total Other Financing Sources (Uses)	<u>(100,280)</u>			
NET CHANGE IN FUND BALANCES	(101,419)	(1,556)	28	(322,303)
FUND BALANCES AT BEGINNING OF YEAR	185,704	188,692	2,637	1,125,061
Prior period adjustment				
FUND BALANCES AT END OF YEAR	<u>\$ 84,285</u>	<u>\$ 187,136</u>	<u>\$ 2,665</u>	<u>\$ 802,758</u>

2005A Cert. Of Obl. Projects	2006 Airport Projects	2006 General Obl. Projects	2006 Cert. Of Obl. Projects	2007 General Obl. Projects	2007 Cert. Of Obl. Projects	2007 Cert. Of Obl. Airport Projects
\$	\$	\$	\$	\$	\$	\$
4,662	3,741	9,891	14,781	19,935	10,276	8,069
				540,000		
<u>4,662</u>	<u>3,741</u>	<u>9,891</u>	<u>14,781</u>	<u>559,935</u>	<u>10,276</u>	<u>8,069</u>
<u>4,662</u>	<u>3,741</u>	<u>9,891</u>	<u>14,781</u>	<u>559,935</u>	<u>10,276</u>	<u>8,069</u>
40,000						
1,500		1,500	1,500	2,070	2,070	1,570
					7,478	
						47,741
<u>73,461</u>	<u>985,845</u>	<u>224,239</u>	<u>680,945</u>	<u>1,045,925</u>	<u>1,442,101</u>	<u>360,215</u>
<u>114,961</u>	<u>985,845</u>	<u>225,739</u>	<u>682,445</u>	<u>1,047,995</u>	<u>1,451,649</u>	<u>409,526</u>
(110,299)	(982,104)	(215,848)	(667,664)	(488,060)	(1,441,373)	(401,457)
<u>(110,299)</u>	<u>(982,104)</u>	<u>(215,848)</u>	<u>(667,664)</u>	<u>(488,060)</u>	<u>(1,441,373)</u>	<u>(401,457)</u>
<u>649,501</u>	<u>1,084,324</u>	<u>1,336,297</u>	<u>2,188,554</u>	<u>2,885,317</u>	<u>1,916,125</u>	<u>1,187,365</u>
\$ <u>539,202</u>	\$ <u>102,220</u>	\$ <u>1,120,449</u>	\$ <u>1,520,890</u>	\$ <u>2,397,257</u>	\$ <u>474,752</u>	\$ <u>785,908</u>

CITY OF ABILENE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2009

	2007 General Obl. <u>Airport Projects</u>	Car Rental Facility <u>Charge</u>	2008 General Obl. <u>Projects</u>	2008 Cert. Of Obl. <u>Projects</u>
REVENUES:				
Licenses and permits	\$	\$	\$	\$
Fines and forfeitures				
Charges for services				
Taxes				
Intergovernmental revenues				
Assessments/Passenger Facility Charge		174,985		
Interest and miscellaneous:				
Interest on investments	979	788	35,153	16,883
Interest on assessments				
Miscellaneous revenues			500	500
Total Interest and Miscellaneous	<u>979</u>	<u>788</u>	<u>35,653</u>	<u>17,383</u>
Total Revenues	<u>979</u>	<u>175,773</u>	<u>35,653</u>	<u>17,383</u>
EXPENDITURES:				
Current:				
General Government				
Administrative Services				
Finance	1,570		250	250
Planning and Development Services				
Economic Development				
Public Works				
Police				
Fire				
Community Services				
Aviation				
Debt Service:				
Principal retired				
Interest				
Fees and other charges				
Capital projects			4,677,312	560,977
Total expenditures	<u>1,570</u>		<u>4,677,562</u>	<u>561,227</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(591)	175,773	(4,641,909)	(543,844)
OTHER FINANCING SOURCES:				
Issuance of debt				
Bond premiums				
Issuance of refunding bonds				
Payments to refunded bond escrow agent				
Transfers in				
Transfers out	(9,873)	(195,665)		
Total Other Financing Sources (Uses)	<u>(9,873)</u>	<u>(195,665)</u>		
NET CHANGE IN FUND BALANCES	(10,464)	(19,892)	(4,641,909)	(543,844)
FUND BALANCES AT BEGINNING OF YEAR	128,040	20,001	6,565,930	2,411,314
Prior period adjustment				
FUND BALANCES AT END OF YEAR	<u>\$ 117,576</u>	<u>\$ 109</u>	<u>\$ 1,924,021</u>	<u>\$ 1,867,470</u>

2008A Cert. Of Obl. Projects	2009A General Obl. Projects	2009 Cert. Of Obl. Projects	2009 General Obl Airport Projects	Total Capital Project Funds	Total Nonmajor Governmental Funds
\$	\$	\$	\$	\$	\$
					8,848
					101,350
					527,982
					12,359,616
				4,692,706	9,955,716
				518,572	518,572
41,506	746	441	128	217,964	324,921
				27,901	49,901
500				569,038	927,381
42,006	746	441	128	814,903	1,302,203
42,006	746	441	128	6,026,181	24,774,287
					263,499
				41,520	85,575
250				42,924	1,599,123
					1,249,947
					390,965
					20,897
					308,681
				7,478	155,482
				7,927	3,856,619
				50,241	286,954
					8,395,887
					3,762,619
	50,886	29,267	17,986	98,139	425,590
6,321,295		929,479		23,695,046	23,695,046
6,321,545	50,886	958,746	17,986	23,943,275	44,496,884
(6,279,539)	(50,140)	(958,305)	(17,858)	(17,917,094)	(19,722,597)
	6,894,502	4,369,451	1,180,498	12,444,451	12,444,451
	153,723	63,439	26,277	243,439	569,114
					8,505,000
					(8,657,199)
				341,977	3,128,710
	(15,679)	(250)	(195,424)	(694,490)	(1,867,109)
	7,032,546	4,432,640	1,011,351	12,335,377	14,122,967
(6,279,539)	6,982,406	3,474,335	993,493	(5,581,717)	(5,599,630)
7,305,279				34,461,234	37,439,351
					(209,067)
\$ 1,025,740	\$ 6,982,406	\$ 3,474,335	\$ 993,493	\$ 28,879,517	\$ 31,630,654

GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BUDGET BASIS

Year Ended September 30, 2009

With Comparative Totals for Year Ended September 30, 2008

	2009				2008
	Actual GAAP Basis	Actual Budget Basis	Final Budget	Variance - Positive (Negative)	Actual Budget Basis
GENERAL PROPERTY TAXES:					
Current City taxes	\$ 21,484,878	\$ 21,484,878	\$ 21,010,250	\$ 474,628	\$ 19,855,383
Delinquent City taxes	403,990	368,349	300,000	68,349	381,321
Current taxes - Fleet lease	231,209	231,209	226,270	4,939	213,821
Total General Property Taxes	22,120,077	22,084,436	21,536,520	547,916	20,450,525
SALES TAXES	25,411,468	25,913,544	26,313,200	(399,656)	25,924,328
SELECTIVE SALES AND USE TAXES:					
Mixed beverage taxes	263,741	263,741	240,000	23,741	243,912
Total Selective Sales and Use Taxes	263,741	263,741	240,000	23,741	243,912
GROSS RECEIPTS OR FRANCHISE FEES:					
Electric franchise fee	1,491,929	1,484,233	1,450,000	34,233	1,539,996
Gas franchise fee	1,623,680	1,623,680	1,623,670	10	1,362,333
Telephone franchise fee	787,021	794,722	840,000	(45,278)	856,906
Cable television franchise fee	893,757	879,087	860,000	19,087	802,366
Water and sewer franchise fee	1,424,530	1,424,530	1,424,530		1,144,420
Bingo fee	132,920	132,920	130,000	2,920	125,039
Solid waste franchise fee	439,260	439,260	439,260		442,650
Stormwater franchise fee	72,620	72,620	72,620		68,890
Total Gross Receipts or Franchise Fees	6,865,717	6,851,052	6,840,080	10,972	6,342,600
OTHER TAXES:					
Payment in lieu of taxes	1,151,040	1,151,040	1,151,040		1,065,130
Miscellaneous taxes	4,539	4,539		4,539	148,262
Total Other Taxes	1,155,579	1,155,579	1,151,040	4,539	1,213,392
PENALTIES, INTEREST AND COST ON DELINQUENT TAXES:					
Penalties, interest and cost	341,555	341,555	235,130	106,425	284,011
Total Penalties, Interest and Cost on Delinquent Taxes	341,555	341,555	235,130	106,425	284,011
LICENSES AND PERMITS:					
Liquor licenses	29,161	29,463	27,140	2,323	25,350
Drainage plan review	3,649	3,649	3,200	449	2,532
Floodplain ins deter	12	12	10	2	
Electrical licenses	1,290	1,290	1,200	90	1,376
Food establishment permit	106,289	106,289	105,000	1,289	104,645
Sign permits	28,288	28,288	28,000	288	31,654
House moving permits	1,700	1,700	1,800	(100)	4,450
Construction parking permit			20	(20)	

GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BUDGET BASIS (CONT.)

Year Ended September 30, 2009

With Comparative Totals for Year Ended September 30, 2008

	2009				2008
	Actual GAAP Basis	Actual Budget Basis	Final Budget	Variance - Positive (Negative)	Actual Budget Basis
LICENSES AND PERMITS (CONT.):					
Burglar alarm permits	\$ 91,474	\$ 91,554	\$ 93,000	\$ (1,446)	\$ 84,797
Fire prevention licenses	21,695	21,720	18,000	3,720	20,041
Contractor's registration	40,715	40,715	38,500	2,215	28,280
Swimming pool contractors	475	475	550	(75)	450
Stop work order release fee	1,375	1,375		1,375	
Staged occupancy fee	300	300	600	(300)	
Building permits	325,905	325,905	330,000	(4,095)	358,344
Electrical permits	93,544	93,548	88,700	4,848	111,355
Plumbing permits	126,811	126,831	133,000	(6,169)	96,592
Sidewalk and driveway permits	9,940	10,003	12,250	(2,247)	13,092
Taxi/Limo licenses & permits	531	531	500	31	515
Animal licenses	133,046	133,046	113,500	19,546	124,066
Board of Adjustment	11,500	11,500	16,800	(5,300)	10,800
Mechanical permits	90,664	90,790	79,000	11,790	74,283
Development permits	900	900	530	370	585
Street use licenses	1,200	1,200	1,800	(600)	1,800
Mobile home installation permits	2,133	2,133	2,400	(267)	1,200
Reroof permits	17,834	17,917	18,000	(83)	17,991
Septic tank	1,600	1,600	1,400	200	800
Temporary certificate of occupancy	5,800	5,800	5,000	800	800
Special inspection	8,250	8,250	9,500	(1,250)	6,210
Code compliance			200	(200)	255
Other licenses and permits	3,180	3,180	4,500	(1,320)	4,635
Customer service inspections	12,000	12,000	12,000		12,000
Total Licenses and Permits	1,171,261	1,171,964	1,146,100	25,864	1,138,898
FEDERAL\STATE GRANTS:					
Air Maintenance	19,921	19,921	40,000	(20,079)	20,082
Emergency Management	60,520	60,520	55,000	5,520	60,520
Police Bullet Proof Vest Grant	1,823	1,823	5,700	(3,877)	3,991
STEP Grant	8,864	8,864	10,000	(1,136)	10,757
Senior Citizens Grant	125,988	126,020	115,000	11,020	137,388
Total Federal\State Grants	217,116	217,148	225,700	(8,552)	232,738
COUNTY PROGRAMS:					
Child advocacy	2,070	2,070	2,070		2,624
Total County Programs	2,070	2,070	2,070		2,624
CHARGES FOR SERVICES:					
Zoning fees	65,444	65,444	87,500	(22,056)	19,798
Sale of ordinances and minutes	500	500	500		
Sale of maps and publications	958	958	800	158	1,296
Sub-division fees	28,560	28,560	32,000	(3,440)	5,614
Utility plan review fees			250	(250)	250
Board of Building Standards	400	400	200	200	100
Teen court	9,392	9,392	9,500	(108)	9,904
Administration fee - venue	13,802	13,802	13,300	502	14,098
Police accident reports	29,295	29,295	31,230	(1,935)	33,722
Abandoned property disposal	211,110	211,110	233,000	(21,890)	290,182
Special police services	484,522	484,532	464,820	19,712	343,044

GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BUDGET BASIS (CONT.)

Year Ended September 30, 2009

With Comparative Totals for Year Ended September 30, 2008

	2009				2008
	Actual GAAP Basis	Actual Budget Basis	Final Budget	Variance - Positive (Negative)	Actual Budget Basis
CHARGES FOR SERVICES:					
Taylor County fire protection fee	\$ 80,000	\$ 80,000	\$ 80,000	\$	\$ 80,000
False alarm service fees	38,075	39,925	33,130	6,795	32,075
Clearance letters	368	368	500	(132)	480
Fingerprint	4,710	4,710	4,700	10	5,600
Parking meters	11,732	11,732	12,000	(268)	12,716
Paving cuts	69,692	69,955	65,000	4,955	44,854
EMS Service					35
Miscellaneous - public safety/hwys	641	641	850	(209)	1,638
Weed mowing and cleaning	4,034	20,587	35,000	(14,413)	34,713
Code enforcement	2,202	2,270	2,000	270	897
Animal control and shelter fees	47,568	47,568	45,000	2,568	42,505
Disposal for veterinarians	3,248	3,248	3,000	248	2,989
Animal cremation	30,040	30,040	28,500	1,540	26,207
Swimming pool fee	10,802	10,802	14,500	(3,698)	10,400
Non resident fee	30,256	30,256	22,000	8,256	22,280
Vet spay / neuter	51,779	51,779	47,300	4,479	55,846
Rabies vaccination	22,698	22,698	20,500	2,198	23,320
Rose pool fees	26,085	26,085	23,000	3,085	25,224
Rose pool concessions	150	150	500	(350)	356
Rose pool rental	6,929	6,929	5,500	1,429	6,309
Stevenson pool fees	1,422	1,422	1,500	(78)	1,731
Stevenson pool rental	160	160	300	(140)	292
Track meet	4,844	4,844	1,500	3,344	1,400
Tennis membership fees	3,035	3,035	3,040	(5)	2,890
Bike Race	3,165	3,165	5,500	(2,335)	1,860
Flag football	2,975	2,975	1,000	1,975	700
Instruction classes	36,773	36,773	55,000	(18,227)	34,412
Facility rentals	47,902	47,902	45,000	2,902	49,977
Recreation center concessions	6,061	6,061	7,000	(939)	8,303
Summer playground program	99,801	99,801	110,000	(10,199)	117,759
Adaptive Recreation Donations	28,892	28,892	24,000	4,892	24,808
MHMR Contract	123,707	124,098	90,000	34,098	107,869
Senior Jamboree	3,340	3,340	3,500	(160)	4,693
Adaptive recreation	25,392	25,392	25,000	392	28,530
Library auditorium fees/bookmobile	30	30	100	(70)	
Civic Center rentals	351,812	352,023	350,000	2,023	367,396
Terminal use	1,050	1,050	600	450	
Landing fees	57,953	57,953	48,000	9,953	64,143
Hangar rentals	32,135	32,135	30,500	1,635	26,546
Terminal parking	470,264	470,448	385,000	85,448	327,639
Airline office space rentals	58,866	58,866	43,370	15,496	72,411
FAA rentals	64,732	64,732	64,750	(18)	64,732
Rental car commissions	384,477	384,477	346,000	38,477	405,482
Gasoline commissions	66,554	66,554	60,000	6,554	91,083
Terminal advertising	23,552	23,867	15,000	8,867	16,005
Lot sales	42,365	42,365	30,000	12,365	40,075
Grave services	58,700	59,150	55,000	4,150	57,260
Monument setting fees	3,350	3,350	3,000	350	3,750
Lot Transfer fee	300	300	200	100	
Total Charges for Services	3,288,601	3,308,896	3,119,940	188,956	3,068,198

GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BUDGET BASIS (CONT.)

Year Ended September 30, 2009

With Comparative Totals for Year Ended September 30, 2008

	2009				2008
	Actual GAAP Basis	Actual Budget Basis	Final Budget	Variance - Positive (Negative)	Actual Budget Basis
FINES AND FORFEITS:					
Municipal Court fines	\$ 1,681,703	\$ 1,797,358	\$ 1,816,000	\$ (18,642)	\$ 1,898,790
Library fines	61,577	61,577	58,000	3,577	58,328
Library lost and damaged	9,075	9,075	9,000	75	8,537
Total Fines and Forfeits	1,752,355	1,868,010	1,883,000	(14,990)	1,965,655
UTILITY CHARGES:					
Returned check charges	6,355	6,355	5,000	1,355	5,831
Total Utility Charges	6,355	6,355	5,000	1,355	5,831
INTEREST AND MISCELLANEOUS:					
Interest on investments	194,060	194,060	240,000	(45,940)	582,593
Interest on loans/assessments	5,899	5,899	500	5,399	49,409
Other interest	53	53	40	13	30
Land leases	175,954	176,014	154,810	21,204	187,914
Building space rental	264,061	264,064	265,270	(1,206)	36,000
Row rental telephone co.	13,598	13,598	10,660	2,938	6,799
Pavement replacement	11,669	11,669	20,000	(8,331)	20,004
Indirect cost recovery	2,200,811	2,197,611	2,250,500	(52,889)	2,192,189
Demolition and cleanup	168,451	177,102	200,000	(22,898)	135,987
Rose country store	2,118	2,118	2,000	118	1,614
Interfund recoveries	164,917	164,917	174,690	(9,773)	218,272
Sales to private sources	695	695	500	195	1,486
Personal recoveries	1,052,083	1,052,083	1,035,670	16,413	970,828
Miscellaneous recoveries	227,143	238,107	221,993	16,114	215,636
Miscellaneous prior years	106,973	106,973	2,480	104,493	13,823
Senior citizens donations	77,051	77,051	85,000	(7,949)	79,010
Other contributions	10,004	10,004	5,000	5,004	10,072
Transportation donation	4,921	4,921	4,000	921	4,581
Miscellaneous donation	29,006	29,006	58,810	(29,804)	350,010
Sale of land					19,800
Sale of equipment	6,870	6,870	7,130	(260)	3,075
Building/equipment damage claims	7,880	7,880	12,000	(4,120)	7,510
Motor vehicle damage claims					13,566
Miscellaneous damage claims	85,961	87,311	76,120	11,191	9,963
City University	1,600	1,600	1,200	400	
Dispensing machines	5,739	5,739	4,930	809	7,053
Miscellaneous revenues	129,849	129,859	113,410	16,449	115,304
Total Interest and Miscellaneous	4,947,366	4,965,204	4,946,713	18,491	5,252,528
TOTAL REVENUES	\$ 67,543,261	\$ 68,149,554	\$ 67,644,493	\$ 505,061	\$ 66,125,240

CITY OF ABILENE, TEXAS

GENERAL FUND
SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL

Year Ended September 30, 2009
With Comparative Totals for Year Ended September 30, 2008

	Actual - GAAP Basis	Adjustments to Budget Basis
GENERAL GOVERNMENT:		
City Council:		
Personal services	\$ 7	\$
Supplies	2,802	
Maintenance		
Other services and charges	91,068	31,430
Capital outlay	2,705	(2,705)
	<u>96,582</u>	<u>28,725</u>
City Secretary:		
Personal services	141,799	
Supplies	1,808	
Maintenance	1,223	
Other services and charges	60,918	
	<u>205,748</u>	
City Manager:		
Personal services	731,531	
Supplies	4,286	
Maintenance	202	
Other services and charges	72,973	9,500
	<u>808,992</u>	<u>9,500</u>
Legal:		
Personal services	647,595	
Supplies	13,055	
Maintenance	90	
Other services and charges	43,592	
	<u>704,332</u>	
Emergency Management:		
Personal services	97,380	
Supplies	2,147	
Maintenance	970	
Other services and charges	83,527	
	<u>184,024</u>	
Total General Government	<u>1,999,678</u>	<u>38,225</u>
ADMINISTRATIVE SERVICES:		
Human Resource Services:		
Personal services	800,127	
Supplies	75,175	(5,232)
Maintenance	359	
Other services and charges	194,140	17,483
	<u>1,069,801</u>	<u>12,251</u>
Information Technology:		
Personal services	993,577	
Supplies	4,882	
Other services and charges	162,304	
	<u>1,160,763</u>	
Total Administrative Services	<u>2,230,564</u>	<u>12,251</u>

2009		2008	
Actual - Budget Basis	Final Budget	Variance - Positive (Negative)	Actual - Budget Basis
\$ 7	\$ 10	\$ 3	\$ 7
2,802	5,120	2,318	6,163
	500	500	
122,498	125,360	2,862	100,492
<hr/>	<hr/>	<hr/>	<hr/>
125,307	130,990	5,683	106,662
<hr/>	<hr/>	<hr/>	<hr/>
141,799	141,800	1	126,571
1,808	2,067	259	2,119
1,223	1,223		1,222
60,918	61,020	102	41,308
<hr/>	<hr/>	<hr/>	<hr/>
205,748	206,110	362	171,220
<hr/>	<hr/>	<hr/>	<hr/>
731,531	731,740	209	700,080
4,286	6,410	2,124	11,887
202	280	78	202
82,473	84,900	2,427	120,565
<hr/>	<hr/>	<hr/>	<hr/>
818,492	823,330	4,838	832,734
<hr/>	<hr/>	<hr/>	<hr/>
647,595	647,670	75	693,063
13,055	13,910	855	33,376
90	90		90
43,592	45,400	1,808	40,320
<hr/>	<hr/>	<hr/>	<hr/>
704,332	707,070	2,738	766,849
<hr/>	<hr/>	<hr/>	<hr/>
97,380	97,400	20	96,080
2,147	2,490	343	2,951
970	970		970
83,527	83,640	113	69,539
<hr/>	<hr/>	<hr/>	<hr/>
184,024	184,500	476	169,540
<hr/>	<hr/>	<hr/>	<hr/>
2,037,903	2,052,000	14,097	2,047,005
<hr/>	<hr/>	<hr/>	<hr/>
800,127	800,720	593	792,884
69,943	82,470	12,527	55,726
359	660	301	346
211,623	214,360	2,737	359,962
<hr/>	<hr/>	<hr/>	<hr/>
1,082,052	1,098,210	16,158	1,208,918
<hr/>	<hr/>	<hr/>	<hr/>
993,577	996,070	2,493	960,972
4,882	6,450	1,568	4,626
162,304	162,330	26	216,500
<hr/>	<hr/>	<hr/>	<hr/>
1,160,763	1,164,850	4,087	1,182,098
<hr/>	<hr/>	<hr/>	<hr/>
2,242,815	2,263,060	20,245	2,391,016
<hr/>	<hr/>	<hr/>	<hr/>

CITY OF ABILENE, TEXAS

GENERAL FUND
 SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL (CONT.)

Year Ended September 30, 2009
 With Comparative Totals for Year Ended September 30, 2008

	Actual - GAAP Basis	Adjustments to Budget Basis
FINANCE:		
Finance Administration:		
Personal services	\$ 581,182	\$
Supplies	4,332	(800)
Other services and charges	86,559	(48,678)
	<u>672,073</u>	<u>(49,478)</u>
Accounting:		
Personal services	311,344	
Supplies	14,785	154
Maintenance	1,049	
Other services and charges	32,876	362
	<u>360,054</u>	<u>516</u>
Maintenance Services:		
Personal services	510,690	
Supplies	36,897	(5,509)
Maintenance	172,063	(35,527)
Other services and charges	73,614	(1,778)
	<u>793,264</u>	<u>(42,814)</u>
Custodial Services:		
Personal services	637,270	
Supplies	78,005	(1,133)
Maintenance	2,612	
Other services and charges	34,410	(1,846)
	<u>752,297</u>	<u>(2,979)</u>
Purchasing:		
Personal services	154,390	
Supplies	4,168	
Maintenance	90	
Other services and charges	9,985	(700)
	<u>168,633</u>	<u>(700)</u>
Municipal Court:		
Personal services	738,314	
Supplies	30,071	(2,326)
Maintenance	1,852	
Other services and charges	115,701	(6,775)
Capital outlay		
	<u>885,938</u>	<u>(9,101)</u>
General Special Services:		
Personal services	582,940	
Maintenance	12,693	(3,145)
Other services and charges	1,250,070	360,547
Capital outlay		
	<u>1,845,703</u>	<u>357,402</u>

2009		2008	
Actual - Budget Basis	Final Budget	Variance - Positive (Negative)	Actual - Budget Basis
\$ 581,182	\$ 581,580	\$ 398	\$ 654,221
3,532	3,930	398	5,051
37,881	38,110	229	117,905
622,595	623,620	1,025	777,177
311,344	313,460	2,116	303,347
14,939	16,250	1,311	9,773
1,049	1,090	41	1,089
33,238	33,280	42	34,159
360,570	364,080	3,510	348,368
510,690	511,290	600	501,332
31,388	32,050	662	31,865
136,536	137,050	514	165,172
71,836	73,210	1,374	74,331
750,450	753,600	3,150	772,700
637,270	641,150	3,880	582,708
76,872	80,880	4,008	77,816
2,612	3,150	538	3,280
32,564	36,680	4,116	28,659
749,318	761,860	12,542	692,463
154,390	154,570	180	152,810
4,168	4,172	4	4,083
90	90		90
9,285	9,318	33	7,133
167,933	168,150	217	164,116
738,314	738,400	86	752,858
27,745	27,808	63	28,395
1,852	1,922	70	1,685
108,926	109,550	624	120,153
876,837	877,680	843	903,091
582,940	582,940		851,500
9,548	10,000	452	24,869
1,610,617	1,613,380	2,763	1,415,575
2,203,105	2,206,320	3,215	2,291,944

CITY OF ABILENE, TEXAS

GENERAL FUND
 SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL (CONT.)

Year Ended September 30, 2009
 With Comparative Totals for Year Ended September 30, 2008

	Actual - GAAP Basis	Adjustments to Budget Basis
FINANCE (CONT.):		
Cypress Plaza:		
Maintenance	\$ 20,659	\$ (5,136)
Other services and charges	19,135	
	<u>39,794</u>	<u>(5,136)</u>
City Rental Property:		
Other services and charges	3,652	
Capital Outlay	15,031	69,261
	<u>18,683</u>	<u>69,261</u>
Total Finance	<u>5,536,439</u>	<u>316,971</u>
PLANNING AND DEVELOPMENT SERVICES:		
Community Development Administration:		
Personal services	338,854	
Supplies	368	
Maintenance		
Other services and charges	19,265	
	<u>358,487</u>	
Planning Services:		
Personal services	279,410	
Supplies	2,563	
Maintenance	45	
Other services and charges	62,206	(33,636)
	<u>344,224</u>	<u>(33,636)</u>
Building Inspection:		
Personal services	753,880	
Supplies	10,000	(2,700)
Maintenance	90	
Other services and charges	107,233	(11,401)
	<u>871,203</u>	<u>(14,101)</u>
Community Enhancement:		
Personal services	364,257	
Supplies	27,767	
Maintenance	45	
Other services and charges	105,764	
	<u>497,833</u>	
Environmental Health:		
Personal services	220,564	
Supplies	3,042	208
Other services and charges	40,773	
	<u>264,379</u>	<u>208</u>

2009		2008	
Actual - Budget Basis	Final Budget	Variance - Positive (Negative)	Actual - Budget Basis
\$ 15,523	\$ 15,600	\$ 77	\$ 22,976
19,135	20,310	1,175	18,874
34,658	35,910	1,252	41,850
3,652	3,700	48	
84,292	84,293	1	
87,944	87,993	49	
5,853,410	5,879,213	25,803	5,991,709
338,854	338,900	46	314,223
368	630	262	2,604
19,265	19,690	425	4,725
358,487	359,220	733	14,574
279,410	279,500	90	336,126
2,563	4,705	2,142	293,707
45	45		6,476
28,570	29,040	470	45
310,588	313,290	2,702	33,828
753,880	754,590	710	334,056
7,300	7,940	640	737,119
90	90		6,100
95,832	96,220	388	90
857,102	858,840	1,738	100,468
364,257	367,780	3,523	843,777
27,767	27,900	133	364,257
45	45		25,157
105,764	106,135	371	45
497,833	501,860	4,027	113,136
220,564	220,670	106	491,471
3,250	5,250	2,000	220,564
40,773	42,910	2,137	230,131
264,587	268,830	4,243	6,209
			47,210
			283,550

CITY OF ABILENE, TEXAS

GENERAL FUND
 SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL (CONT.)

Year Ended September 30, 2009
 With Comparative Totals for Year Ended September 30, 2008

	Actual - GAAP Basis	Adjustments to Budget Basis
PLANNING AND DEVELOPMENT SERVICES (CONT):		
Animal Control:		
Personal services	\$ 580,144	\$
Supplies	30,288	
Maintenance	35,345	(32,398)
Other services and charges	197,402	9
	<u>843,179</u>	<u>(32,389)</u>
Keep Abilene Beautiful		
Personal services	45,075	
Supplies	472	
Other services and charges	12,593	(700)
	<u>58,140</u>	<u>(700)</u>
Total Planning and Development Services	<u>3,237,445</u>	<u>(80,618)</u>
PUBLIC WORKS:		
Administration:		
Personal services	344,763	(1)
Supplies	1,449	
Other services and charges	52,509	(8,395)
	<u>398,721</u>	<u>(8,396)</u>
Engineering		
Personal services	751,241	
Supplies	4,234	(144)
Maintenance	1,800	
Other services and charges	198,636	(132,748)
Capital outlay		
	<u>955,911</u>	<u>(132,892)</u>
Street and Drainage Services:		
Personal services	2,158,174	
Supplies	60,874	2,954
Maintenance	703,842	(186,903)
Other services and charges	1,117,121	5,389
Capital outlay		
	<u>4,040,011</u>	<u>(178,560)</u>
Street Lighting:		
Maintenance	34,129	5,075
Other services and charges	1,373,288	61,100
	<u>1,407,417</u>	<u>66,175</u>

2009		2008	
Actual - Budget Basis	Final Budget	Variance - Positive (Negative)	Actual - Budget Basis
\$ 580,144	\$ 580,780	\$ 636	\$ 549,353
30,288	30,450	162	29,755
2,947	4,700	1,753	17,413
197,411	199,220	1,809	213,927
<u>810,790</u>	<u>815,150</u>	<u>4,360</u>	<u>810,448</u>
45,075	45,080	5	51,947
472	640	168	147
11,893	13,740	1,847	15,888
<u>57,440</u>	<u>59,460</u>	<u>2,020</u>	<u>67,982</u>
<u>3,156,827</u>	<u>3,176,650</u>	<u>19,823</u>	<u>3,167,410</u>
344,762	344,820	58	454,881
1,449	2,430	981	1,530
44,114	47,460	3,346	35,863
<u>390,325</u>	<u>394,710</u>	<u>4,385</u>	<u>492,274</u>
751,241	751,690	449	665,958
4,090	6,150	2,060	5,111
1,800	1,800		1,750
65,888	66,770	882	221,177
			30,000
<u>823,019</u>	<u>826,410</u>	<u>3,391</u>	<u>923,996</u>
2,158,174	2,160,160	1,986	2,089,383
63,828	65,810	1,982	48,546
516,939	518,190	1,251	620,053
1,122,510	1,124,760	2,250	1,181,700
			25,824
<u>3,861,451</u>	<u>3,868,920</u>	<u>7,469</u>	<u>3,965,506</u>
39,204	40,000	796	37,149
1,434,388	1,436,440	2,052	1,553,131
<u>1,473,592</u>	<u>1,476,440</u>	<u>2,848</u>	<u>1,590,280</u>

CITY OF ABILENE, TEXAS

GENERAL FUND
 SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL (CONT.)

Year Ended September 30, 2009
 With Comparative Totals for Year Ended September 30, 2008

	Actual - GAAP Basis	Adjustments to Budget Basis
PUBLIC WORKS (CONT):		
Traffic Engineering and Administration:		
Personal services	\$ 723,885	\$
Supplies	6,096	(1,101)
Maintenance	108,529	(17,455)
Other services and charges	234,729	(34,451)
	<u>1,073,239</u>	<u>(53,007)</u>
Total Public Works	<u>7,875,299</u>	<u>(306,680)</u>
POLICE:		
Police Administration:		
Personal services	646,385	
Supplies	6,520	
Maintenance	61,774	(6,830)
Other services and charges	599,870	
Capital Outlay	90,550	(90,550)
	<u>1,405,099</u>	<u>(97,380)</u>
Police Training:		
Personal services	389,630	
Supplies	126,791	25,138
Maintenance	9,106	
Other services and charges	45,011	
	<u>570,538</u>	<u>25,138</u>
Patrol:		
Personal services	8,837,179	
Supplies	90,293	11,639
Maintenance	69,919	(700)
Other services and charges	757,594	
	<u>9,754,985</u>	<u>10,939</u>
Traffic:		
Personal services	744,888	
Supplies	9,823	(1,405)
Maintenance	10,884	(1)
Other services and charges	168,870	(1,343)
	<u>934,465</u>	<u>(2,749)</u>
Criminal Investigation:		
Personal services	2,312,494	
Supplies	33,921	(5,509)
Maintenance	10,750	
Other services and charges	171,332	
Capital Outlay	78,586	(78,586)
	<u>2,607,083</u>	<u>(84,095)</u>

2009		2008	
Actual - Budget Basis	Final Budget	Variance - Positive (Negative)	Actual - Budget Basis
\$ 723,885	\$ 724,400	\$ 515	\$ 710,029
4,995	6,200	1,205	13,382
91,074	93,600	2,526	91,748
200,278	202,000	1,722	375,240
<u>1,020,232</u>	<u>1,026,200</u>	<u>5,968</u>	<u>1,190,399</u>
<u>7,568,619</u>	<u>7,592,680</u>	<u>24,061</u>	<u>8,162,455</u>
646,385	646,480	95	666,089
6,520	6,530	10	7,232
54,944	55,010	66	35,076
599,870	599,950	80	523,954
			5,953
<u>1,307,719</u>	<u>1,307,970</u>	<u>251</u>	<u>1,238,304</u>
389,630	389,660	30	405,907
151,929	151,970	41	82,803
9,106	9,120	14	5,880
45,011	45,070	59	32,073
<u>595,676</u>	<u>595,820</u>	<u>144</u>	<u>526,663</u>
8,837,179	8,838,210	1,031	8,172,404
101,932	102,020	88	100,330
69,219	69,250	31	61,439
757,594	759,300	1,706	844,406
<u>9,765,924</u>	<u>9,768,780</u>	<u>2,856</u>	<u>9,178,579</u>
744,888	744,970	82	646,374
8,418	8,480	62	10,499
10,883	10,890	7	5,652
167,527	167,690	163	196,869
<u>931,716</u>	<u>932,030</u>	<u>314</u>	<u>859,394</u>
2,312,494	2,312,690	196	2,234,779
28,412	28,730	318	27,643
10,750	10,750		10,320
171,332	171,380	48	133,597
			42,659
<u>2,522,988</u>	<u>2,523,550</u>	<u>562</u>	<u>2,448,998</u>

CITY OF ABILENE, TEXAS

GENERAL FUND
SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL (CONT.)

Year Ended September 30, 2009

With Comparative Totals for Year Ended September 30, 2008

	Actual - GAAP Basis	Adjustments to Budget Basis
POLICE (CONT.):		
Communications:		
Personal services	\$ 1,562,587	\$
Supplies	3,804	
Maintenance	7,086	
Other services and charges	52,516	
	<u>1,625,993</u>	
Records/ID:		
Personal services	558,991	
Supplies	17,500	(514)
Maintenance	155	294
Other services and charges	38,206	1,289
Capital Outlay	27,854	(4,856)
	<u>642,706</u>	<u>(3,787)</u>
Youth:		
Personal services	1,137,602	
Supplies	6,964	(37)
Maintenance	5,660	
Other services and charges	62,435	
	<u>1,212,661</u>	<u>(37)</u>
Special Operations:		
Personal services	923,724	
Supplies	38,203	
Maintenance	6,560	
Other services and charges	120,103	
	<u>1,088,590</u>	
Community Services:		
Personal services	289,989	
Supplies	10,015	(1,907)
Maintenance	9,627	(1,999)
Other services and charges	23,209	
	<u>332,840</u>	<u>(3,906)</u>
Total Police	<u>20,174,960</u>	<u>(155,877)</u>
FIRE:		
Fire Administration:		
Personal services	263,686	
Supplies	999	
Maintenance	3,490	
Other services and charges	140,045	(1,641)
Capital outlay	247,247	(74,184)
	<u>655,467</u>	<u>(75,825)</u>

2009		2008	
Actual - Budget Basis	Final Budget	Variance - Positive (Negative)	Actual - Budget Basis
\$ 1,562,587	\$ 1,562,650	\$ 63	\$ 1,511,605
3,804	3,830	26	3,014
7,086	7,120	34	6,355
52,516	52,820	304	7,478
<u>1,625,993</u>	<u>1,626,420</u>	<u>427</u>	<u>1,528,452</u>
558,991	559,013	22	587,640
16,986	17,068	82	24,314
449	449		45
39,495	39,580	85	139,734
22,998	23,000	2	22,339
<u>638,919</u>	<u>639,110</u>	<u>191</u>	<u>774,072</u>
1,137,602	1,137,850	248	1,162,683
6,927	7,010	83	7,769
5,660	5,660		5,430
62,435	62,490	55	58,106
<u>1,212,624</u>	<u>1,213,010</u>	<u>386</u>	<u>1,233,988</u>
923,724	923,910	186	921,052
38,203	38,280	77	45,345
6,560	6,560		6,370
120,103	120,130	27	76,399
<u>1,088,590</u>	<u>1,088,880</u>	<u>290</u>	<u>1,049,166</u>
289,989	290,000	11	238,302
8,108	8,130	22	10,101
7,628	7,690	62	7,897
23,209	23,230	21	16,077
<u>328,934</u>	<u>329,050</u>	<u>116</u>	<u>272,377</u>
<u>20,019,083</u>	<u>20,024,620</u>	<u>5,537</u>	<u>19,109,993</u>
263,686	265,720	2,034	207,923
999	1,130	131	1,784
3,490	3,490		3,332
138,404	138,976	572	153,984
173,063	173,064	1	21,000
<u>579,642</u>	<u>582,380</u>	<u>2,738</u>	<u>388,023</u>

CITY OF ABILENE, TEXAS

GENERAL FUND
 SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL (CONT.)

Year Ended September 30, 2009
 With Comparative Totals for Year Ended September 30, 2008

	Actual - GAAP Basis	Adjustments to Budget Basis
FIRE (CONT):		
Organizational Development:		
Personal services	\$ 591,840	\$
Supplies	41,940	4,097
Other services and charges	49,240	(3,021)
	<u>683,020</u>	<u>1,076</u>
Support Services		
Personal services	717,406	
Supplies	248,579	(1,467)
Maintenance	189,612	65,934
Other services and charges	80,120	(31,331)
Capital outlay	49,653	(46,009)
	<u>1,285,370</u>	<u>(12,873)</u>
Fire Prevention:		
Personal services	492,947	
Supplies	6,715	(1,078)
Maintenance	2,610	
Other services and charges	26,173	
	<u>528,445</u>	<u>(1,078)</u>
Tactical Operations:		
Personal services	11,908,026	
Supplies	28,470	2,801
Maintenance	31,720	
Other services and charges	210,794	10,300
Capital outlay	2,677	(2,677)
	<u>12,181,687</u>	<u>10,424</u>
Total Fire	<u>15,333,989</u>	<u>(78,276)</u>
AVIATION:		
Airport:		
Personal services	1,019,263	
Supplies	51,049	(12,093)
Maintenance	147,023	(19,348)
Other services and charges	529,168	(53,999)
Total Aviation	<u>1,746,503</u>	<u>(85,440)</u>
COMMUNITY SERVICES:		
Community Services Administration:		
Personal services	356,516	
Supplies	1,158	
Maintenance		
Other services and charges	5,468	
	<u>363,142</u>	

2009		2008	
Actual - Budget Basis	Final Budget	Variance - Positive (Negative)	Actual - Budget Basis
\$ 591,840	\$ 598,850	\$ 7,010	\$ 612,808
46,037	46,380	343	16,979
46,219	52,540	6,321	35,925
<u>684,096</u>	<u>697,770</u>	<u>13,674</u>	<u>665,712</u>
717,406	721,900	4,494	694,809
247,112	254,100	6,988	292,364
255,546	260,070	4,524	202,449
48,789	52,310	3,521	28,708
3,644	3,650	6	4,009
<u>1,272,497</u>	<u>1,292,030</u>	<u>19,533</u>	<u>1,222,339</u>
492,947	500,560	7,613	498,890
5,637	5,800	163	5,857
2,610	2,610		2,520
26,173	27,570	1,397	30,798
<u>527,367</u>	<u>536,540</u>	<u>9,173</u>	<u>538,065</u>
11,908,026	11,910,400	2,374	11,309,478
31,271	31,600	329	15,060
31,720	31,720		30,890
221,094	223,100	2,006	232,889
<u>12,192,111</u>	<u>12,196,820</u>	<u>4,709</u>	<u>11,588,317</u>
15,255,713	15,305,540	49,827	14,402,456
1,019,263	1,022,710	3,447	964,841
38,956	39,050	94	43,415
127,675	128,270	595	89,728
475,169	542,980	67,811	584,581
<u>1,661,063</u>	<u>1,733,010</u>	<u>71,947</u>	<u>1,682,565</u>
356,516	356,950	434	340,306
1,158	1,250	92	1,202
5,468	5,510	42	150
<u>363,142</u>	<u>363,710</u>	<u>568</u>	<u>355,874</u>

CITY OF ABILENE, TEXAS

GENERAL FUND
SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL (CONT.)

Year Ended September 30, 2009

With Comparative Totals for Year Ended September 30, 2008

	<u>Actual - GAAP Basis</u>	<u>Adjustments to Budget Basis</u>
COMMUNITY SERVICES (CONT):		
Parks:		
Personal services	\$ 1,300,097	\$
Supplies	54,973	(950)
Maintenance	117,616	(18,830)
Other services and charges	1,009,719	20,000
Capital outlay		3,800
	<u>2,482,405</u>	<u>4,020</u>
Zoological Gardens:		
Personal services	820,163	
Supplies	142,644	
Maintenance	62,171	9,092
Other services and charges	329,961	30,000
	<u>1,354,939</u>	<u>39,092</u>
Recreation:		
Personal services	1,052,528	
Supplies	55,940	(8,265)
Maintenance	42,092	(22,112)
Other services and charges	302,926	25,996
Capital outlay	2,400	(2,400)
	<u>1,455,886</u>	<u>(6,781)</u>
Library:		
Personal services	1,607,493	
Supplies	671,306	(130,532)
Maintenance	60,221	1,960
Other services and charges	500,414	(25,254)
Capital outlay	2,446	(2,446)
	<u>2,841,880</u>	<u>(156,272)</u>
Civic Center:		
Personal services	553,817	
Supplies	82,322	(20,275)
Maintenance	142,402	(79,277)
Other services and charges	342,474	(1,418)
Capital Outlay	9,086	
	<u>1,130,101</u>	<u>(100,970)</u>

2009		2008	
Actual - Budget Basis	Final Budget	Variance - Positive (Negative)	Actual - Budget Basis
\$ 1,300,097	\$ 1,300,210	\$ 113	\$ 1,271,500
54,023	54,050	27	69,882
98,786	98,830	44	127,711
1,029,719	1,029,790	71	963,814
3,800	3,800		8,309
<u>2,486,425</u>	<u>2,486,680</u>	<u>255</u>	<u>2,441,216</u>
820,163	820,530	367	800,464
142,644	142,650	6	139,324
71,263	71,310	47	28,385
359,961	360,040	79	307,819
<u>1,394,031</u>	<u>1,394,530</u>	<u>499</u>	<u>1,275,992</u>
1,052,528	1,052,720	192	1,008,854
47,675	49,500	1,825	56,283
19,980	19,990	10	20,051
328,922	329,870	948	373,493
<u>1,449,105</u>	<u>1,452,080</u>	<u>2,975</u>	<u>1,458,681</u>
1,607,493	1,607,610	117	1,395,625
540,774	541,370	596	869,449
62,181	62,360	179	35,145
475,160	478,590	3,430	499,662
<u>2,685,608</u>	<u>2,689,930</u>	<u>4,322</u>	<u>2,799,881</u>
553,817	554,110	293	549,969
62,047	62,260	213	78,152
63,125	63,480	355	81,075
341,056	341,100	44	341,031
9,086	9,090	4	12,141
<u>1,029,131</u>	<u>1,030,040</u>	<u>909</u>	<u>1,062,368</u>

CITY OF ABILENE, TEXAS

GENERAL FUND
 SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL (CONT.)
 Year Ended September 30, 2009

With Comparative Totals for Year Ended September 30, 2008

	Actual - GAAP Basis	Adjustments to Budget Basis
COMMUNITY SERVICES (CONT.):		
Senior Citizens:		
Personal services	\$ 408,258	\$
Supplies	237,474	
Maintenance	3,044	
Other services and charges	178,667	(12)
	827,443	(12)
Call for Help:		
Personal services	97,719	
Other services and charges	60,873	(9,000)
	158,592	(9,000)
Total Community Services	10,614,388	(229,923)
TOTAL EXPENDITURES	\$ 68,749,265	\$ (569,367)

2009		2008	
Actual - Budget Basis	Final Budget	Variance - Positive (Negative)	Actual - Budget Basis
\$ 408,258	\$ 408,300	\$ 42	\$ 422,428
237,474	237,500	26	248,197
3,044	3,160	116	8,791
<u>178,655</u>	<u>179,740</u>	<u>1,085</u>	<u>178,968</u>
<u>827,431</u>	<u>828,700</u>	<u>1,269</u>	<u>858,384</u>
97,719	97,810	91	98,234
<u>51,873</u>	<u>51,880</u>	<u>7</u>	<u>57,200</u>
<u>149,592</u>	<u>149,690</u>	<u>98</u>	<u>155,434</u>
<u>10,384,465</u>	<u>10,395,360</u>	<u>10,895</u>	<u>10,407,830</u>
<u>\$ 68,179,898</u>	<u>\$ 68,422,133</u>	<u>\$ 242,235</u>	<u>\$ 67,362,439</u>

SCHEDULE OF DELINQUENT TAXES RECEIVABLE - GENERAL FUND

September 30, 2009
 With Comparative Totals for September 30, 2008

<u>Roll Year</u>	General Fund	
	<u>2009</u>	<u>2008</u>
1999 and prior	\$ 69,424	\$ 83,315
2000	27,992	30,379
2001	32,141	39,596
2002	32,996	45,868
2003	38,036	52,351
2004	41,492	59,752
2005	50,687	49,996
2006	68,270	143,019
2007	163,647	408,024
2008	469,282	
TOTAL DELINQUENT TAXES RECEIVABLE	\$ 993,967	\$ 912,300



CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS
 SCHEDULE OF COMMUNITY DEVELOPMENT FUND REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
 Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Intergovernmental revenues	\$ 1,025,984	\$ (522)
Interest and miscellaneous	4,975	
Total Revenues	1,030,959	(522)
EXPENDITURES:		
Current:		
Planning and Development Services	489,188	(9,000)
Debt Service:		
Principal retired	410,000	
Interest	130,848	
Fees	400	
Total Expenditures	1,030,436	(9,000)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	523	8,478
OTHER FINANCING SOURCES (USES):		
Transfers Out		
Total Other Financing Sources (Uses)		
NET CHANGE IN FUND BALANCE	523	\$ 8,478
FUND BALANCE AT BEGINNING OF YEAR	225	
FUND BALANCE AT END OF YEAR	\$ 748	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 1,025,462	\$ 1,078,260	\$ (52,798)
4,975	2,050	2,925
<u>1,030,437</u>	<u>1,080,310</u>	<u>(49,873)</u>
480,188	508,480	28,292
410,000	370,000	(40,000)
130,848	242,380	111,532
400		(400)
<u>1,021,436</u>	<u>1,120,860</u>	<u>99,424</u>
9,001	(40,550)	49,551
<u>\$ 9,001</u>	<u>\$ (40,550)</u>	<u>\$ 49,551</u>

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS
 SCHEDULE OF COMMUNITY DEVELOPMENT FUND EXPENDITURES -
BUDGET AND ACTUAL
 Year Ended September 30, 2009

	<u>Actual GAAP Basis</u>	<u>Adjustments to Budget Basis</u>
PLANNING AND DEVELOPMENT SERVICES:		
Community Development Administration:		
Personal services	\$ 72,966	\$
Supplies	1,011	
Other services and charges	<u>99,992</u>	<u>(9,000)</u>
	<u>173,969</u>	<u>(9,000)</u>
Special Projects:		
Other	<u>93,480</u>	
Limited Critical Rehab:		
Construction	<u>120,000</u>	
CDBG - Rehabilitation:		
Personal services	88,302	
Supplies	2,589	
Other services and charges	<u>10,848</u>	
	<u>101,739</u>	
Total Planning and Development Services	<u>489,188</u>	<u>(9,000)</u>
DEBT SERVICE:		
HUD Section 108 principal	410,000	
HUD Section 108 interest	130,848	
HUD Section 108 fees	<u>400</u>	
	<u>541,248</u>	
TOTAL EXPENDITURES	<u>\$ 1,030,436</u>	<u>\$ (9,000)</u>

2009		
<u>Actual Budget Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
\$ 72,966	\$ 80,890	\$ 7,924
1,011	1,200	189
<u>90,992</u>	<u>97,590</u>	<u>6,598</u>
<u>164,969</u>	<u>179,680</u>	<u>14,711</u>
<u>93,480</u>	<u>93,480</u>	
<u>120,000</u>	<u>120,000</u>	
88,302	88,860	558
2,589	4,000	1,411
<u>10,848</u>	<u>22,460</u>	<u>11,612</u>
<u>101,739</u>	<u>115,320</u>	<u>13,581</u>
<u>480,188</u>	<u>508,480</u>	<u>28,292</u>
410,000	370,000	(40,000)
130,848	242,380	111,532
<u>400</u>		<u>(400)</u>
<u>541,248</u>	<u>612,380</u>	<u>71,132</u>
<u>\$ 1,021,436</u>	<u>\$ 1,120,860</u>	<u>\$ 99,424</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF HOME FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Intergovernmental revenues	\$ 485,498	\$
Interest and miscellaneous	4,843	
Total Revenues	490,341	
EXPENDITURES:		
Current:		
Planning and Development Services	491,324	276,704
Total Expenditures	491,324	276,704
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(983) \$	(276,704)
FUND BALANCE AT BEGINNING OF YEAR	23,170	
FUND BALANCE AT END OF YEAR	\$ 22,187	

2009		
<u>Actual Budget Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
\$ 485,498	\$ 556,340	\$ (70,842)
<u>4,843</u>	<u>2,890</u>	<u>1,953</u>
<u>490,341</u>	<u>559,230</u>	<u>(68,889)</u>
<u>768,028</u>	<u>889,330</u>	<u>121,302</u>
<u>768,028</u>	<u>889,330</u>	<u>121,302</u>
\$ <u>(277,687)</u>	\$ <u>(330,100)</u>	\$ <u>52,413</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF HOME FUND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
PLANNING AND DEVELOPMENT SERVICES:		
First Time Home Buyers		
Personal services	\$ 880	\$
Other services and charges	25,394	
	<u>26,274</u>	
General Administration:		
Personal services	9,748	
Other services and charges	5,262	
	<u>15,010</u>	
Single Family Rehab:		
Personal services	5,193	
Other services and charges	256	
Other	367,683	137,400
	<u>373,132</u>	<u>137,400</u>
Special Projects:		
Other	31,355	139,304
Housing Rehab Administration:		
Personal services	29,304	
Supplies	582	
Other services and charges	1,114	
	<u>31,000</u>	
Tenant Based Rental Assistance		
Other services and charges	14,553	
	<u>14,553</u>	
Total Planning and Development Services	<u>491,324</u>	<u>276,704</u>
TOTAL EXPENDITURES	<u>\$ 491,324</u>	<u>\$ 276,704</u>

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 880	\$ 70	\$ (810)
<u>25,394</u>	<u>39,040</u>	<u>13,646</u>
<u>26,274</u>	<u>39,110</u>	<u>12,836</u>
9,748	8,750	(998)
<u>5,262</u>	<u>6,260</u>	<u>998</u>
<u>15,010</u>	<u>15,010</u>	
5,193	21,520	16,327
256		(256)
<u>505,083</u>	<u>427,740</u>	<u>(77,343)</u>
<u>510,532</u>	<u>449,260</u>	<u>(61,272)</u>
<u>170,659</u>	<u>314,950</u>	<u>144,291</u>
29,304	29,550	246
582	550	(32)
<u>1,114</u>	<u>900</u>	<u>(214)</u>
<u>31,000</u>	<u>31,000</u>	
<u>14,553</u>	<u>40,000</u>	<u>25,447</u>
<u>14,553</u>	<u>40,000</u>	<u>25,447</u>
<u>768,028</u>	<u>889,330</u>	<u>121,302</u>
<u>\$ 768,028</u>	<u>\$ 889,330</u>	<u>\$ 121,302</u>

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS
 SCHEDULE OF LIBRARY FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
 Year Ended September 30, 2009

	<u>Actual GAAP Basis</u>	<u>Adjustments to Budget Basis</u>
REVENUES:		
Intergovernmental revenues	\$ 472,254	\$
Interest and miscellaneous	<u>15,750</u>	
Total Revenues	<u>488,004</u>	
EXPENDITURES:		
Current:		
Community Services	<u>491,594</u>	<u>23,200</u>
Total Expenditures	<u>491,594</u>	<u>23,200</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(3,590) \$	<u><u>(23,200)</u></u>
FUND BALANCE AT BEGINNING OF YEAR	<u>3,620</u>	
FUND BALANCE AT END OF YEAR	\$ <u><u>30</u></u>	

2009		
<u>Actual Budget Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
\$ 472,254	\$ 886,696	\$ (414,442)
<u>15,750</u>	<u>15,750</u>	
<u>488,004</u>	<u>902,446</u>	<u>(414,442)</u>
<u>514,794</u>	<u>902,446</u>	<u>387,652</u>
<u>514,794</u>	<u>902,446</u>	<u>387,652</u>
<u>\$ (26,790)</u>	<u>\$</u>	<u>\$ (26,790)</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF LIBRARY FUND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
COMMUNITY SERVICES:		
Public Library Systems - State - 2009:		
Personal services	\$ 154,895	\$
Supplies	6,504	
Maintenance	324	
Other services and charges	55,510	
	<u>217,233</u>	
Public Library Systems - State - 2010:		
Personal services	12,567	
Supplies	65	
Maintenance		
Other services and charges	39,113	23,200
	<u>51,745</u>	<u>23,200</u>
Interlibrary Loan - Federal - 2009:		
Personal services	64,030	
Supplies	14,264	
Maintenance	45	
Other services and charges	16,848	
	<u>95,187</u>	
Interlibrary Loan - Federal - 2010:		
Personal services	5,252	
Supplies	2,050	
Maintenance		
Other services and charges	5,457	
	<u>12,759</u>	
TANG - 2009:		
Personal services	48,428	
Supplies	392	
Other services and charges	20,644	
	<u>69,464</u>	
TANG - 2010:		
Personal services	3,856	
Supplies		
Other services and charges	779	
	<u>4,635</u>	

2009			
	Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$	154,895	\$ 157,982	\$ 3,087
	6,504	4,573	(1,931)
	324	202	(122)
	<u>55,510</u>	<u>54,482</u>	<u>(1,028)</u>
	<u>217,233</u>	<u>217,239</u>	<u>6</u>
	12,567	181,485	168,918
	65	8,175	8,110
		405	405
	<u>62,313</u>	<u>109,935</u>	<u>47,622</u>
	<u>74,945</u>	<u>300,000</u>	<u>225,055</u>
	64,030	64,013	(17)
	14,264	13,470	(794)
	45	50	5
	<u>16,848</u>	<u>17,656</u>	<u>808</u>
	<u>95,187</u>	<u>95,189</u>	<u>2</u>
	5,252	62,916	57,664
	2,050	16,560	14,510
		40	40
	<u>5,457</u>	<u>19,039</u>	<u>13,582</u>
	<u>12,759</u>	<u>98,555</u>	<u>85,796</u>
	48,428	44,704	(3,724)
	392	2,060	1,668
	<u>20,644</u>	<u>22,705</u>	<u>2,061</u>
	<u>69,464</u>	<u>69,469</u>	<u>5</u>
	3,856	54,627	50,771
		2,780	2,780
	<u>779</u>	<u>22,406</u>	<u>21,627</u>
	<u>4,635</u>	<u>79,813</u>	<u>75,178</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF LIBRARY FUND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	<u>Actual GAAP Basis</u>	<u>Adjustments to Budget Basis</u>
Friends of the Library - 09: Supplies	\$ 15,748	\$
	<u>15,748</u>	
Loan Star Program - 2009: Supplies	<u>21,228</u>	
Miscellaneous Library Donations: Supplies	<u>3,595</u>	
	<u>3,595</u>	
Total Community Services	<u>491,594</u>	<u>23,200</u>
TOTAL EXPENDITURES	\$ <u>491,594</u>	\$ <u>23,200</u>

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 15,748	\$ 15,750	\$ 2
15,748	15,750	2
21,228	21,231	3
3,595	5,200	1,605
3,595	5,200	1,605
514,794	902,446	387,652
\$ 514,794	\$ 902,446	\$ 387,652

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS

SCHEDULE OF HEALTH SERVICES FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Licenses and permits	\$ 8,848	\$
Intergovernmental revenues	1,977,086	
Charges for services	500,565	108
Interest and miscellaneous	23,919	
Total Revenues	2,510,418	108
EXPENDITURES:		
Current:		
Community Services	2,683,994	69,687
Debt Service:		
Principal retired	200,000	
Total Expenditures	2,883,994	69,687
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(373,576)	(69,579)
OTHER FINANCING SOURCES (USES):		
Transfers in	531,198	
Transfers out		
Total Other Financing Sources (Uses)	531,198	
NET CHANGE IN FUND BALANCE	157,622	\$ (69,579)
FUND BALANCE AT BEGINNING OF YEAR	23,794	
FUND BALANCE AT END OF YEAR	\$ 181,416	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 8,848	\$ 6,480	\$ 2,368
1,977,086	2,746,741	(769,655)
500,673	433,250	67,423
<u>23,919</u>	<u>30,950</u>	<u>(7,031)</u>
<u>2,510,526</u>	<u>3,217,421</u>	<u>(706,895)</u>
2,753,681	3,792,141	1,038,460
<u>200,000</u>	<u>200,000</u>	
<u>2,953,681</u>	<u>3,992,141</u>	<u>1,038,460</u>
(443,155)	(774,720)	331,565
531,198	774,720	(243,522)
<u>531,198</u>	<u>774,720</u>	<u>(243,522)</u>
<u>\$ 88,043</u>	<u>\$</u>	<u>\$ 88,043</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF HEALTH SERVICES FUND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
COMMUNITY SERVICES:		
Public Health Services:		
Personal services	\$ 573,665	\$
Supplies	172,446	174
Maintenance	23,961	
Other services and charges	148,128	139
	<u>918,200</u>	<u>313</u>
Women, Infants, and Children Program:		
Personal services	537,692	
Supplies	77,622	(1,982)
Maintenance	12,010	
Other services and charges	140,981	(723)
Capital outlay	9,557	
	<u>777,862</u>	<u>(2,705)</u>
Maternal and Child Care Services - 2008:		
Supplies	111	(111)
Maternal and Child Care Services - 2009:		
Personal services	162,138	
Supplies	26,009	
Other services and charges	18,898	
	<u>207,045</u>	
Maternal and Child Care Services - 2010:		
Personal services	10,039	
Supplies	793	
Other services and charges	1,680	
	<u>12,512</u>	
Dental Services - 2009:		
Supplies	11,966	87
Other services and charges	82,320	
	<u>94,286</u>	<u>87</u>
Dental Services - 2010:		
Supplies	22	
Other services and charges		
	<u>22</u>	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 573,665	\$ 574,480	\$ 815
172,620	173,070	450
23,961	22,570	(1,391)
<u>148,267</u>	<u>153,890</u>	<u>5,623</u>
<u>918,513</u>	<u>924,010</u>	<u>5,497</u>
537,692	552,830	15,138
75,640	84,180	8,540
12,010	12,130	120
140,258	169,110	28,852
<u>9,557</u>	<u>10,110</u>	<u>553</u>
<u>775,157</u>	<u>828,360</u>	<u>53,203</u>
162,138	199,001	36,863
26,009	81,000	54,991
<u>18,898</u>	<u>32,070</u>	<u>13,172</u>
<u>207,045</u>	<u>312,071</u>	<u>105,026</u>
10,039	193,630	183,591
793	81,000	80,207
<u>1,680</u>	<u>27,420</u>	<u>25,740</u>
<u>12,512</u>	<u>302,050</u>	<u>289,538</u>
12,053	14,625	2,572
<u>82,320</u>	<u>87,865</u>	<u>5,545</u>
<u>94,373</u>	<u>102,490</u>	<u>8,117</u>
22	14,630	14,608
	<u>71,100</u>	<u>71,100</u>
<u>22</u>	<u>85,730</u>	<u>85,708</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF HEALTH SERVICES FUND EXPENDITURES -
BUDGET AND ACTUAL (CONT.)
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
COMMUNITY SERVICES (CONT.):		
HIV Dental - 2009:		
Other services and charges	\$ 23,718	\$
Public Preparedness Discretionary - 2009:		
Supplies	53,280	29,800
Other services and charges	15,000	25,000
Capital Outlay		
	<u>68,280</u>	<u>54,800</u>
Public Health Preparedness - 2008:		
Supplies	12	
	<u>12</u>	
Public Health Preparedness - 2009:		
Personal services	96,696	
Supplies	11,228	
Other services and charges	3,892	
	<u>111,816</u>	
Public Health Preparedness - 2010:		
Personal services	16,949	
Supplies	43	
Other services and charges	515	
	<u>17,507</u>	
H1N1 Flu Preparedness Grant:		
Personal services		
Supplies	1,985	
Other services and charges		
	<u>1,985</u>	
Primary Care Grant - 2009:		
Personal services	59,371	
Supplies	33,983	
Other services and charges	100,930	
	<u>194,284</u>	
Primary Care Grant - 2010:		
Personal services	5,660	
Supplies	344	
Other services and charges	10,763	
	<u>16,767</u>	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 23,718	\$ 18,044	\$ (5,674)
83,080	108,790	25,710
40,000	44,190	4,190
	7,340	7,340
123,080	160,320	37,240
12		(12)
12		(12)
96,696	96,482	(214)
11,228	13,219	1,991
3,892	10,925	7,033
111,816	120,626	8,810
16,949	127,110	110,161
43	7,040	6,997
515	8,540	8,025
17,507	142,690	125,183
1,985	78,900	78,900
	22,890	20,905
	15,940	15,940
1,985	117,730	115,745
59,371	58,930	(441)
33,983	33,270	(713)
100,930	105,710	4,780
194,284	197,910	3,626
5,660	70,760	65,100
344		(344)
10,763	109,320	98,557
16,767	180,080	163,313

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF HEALTH SERVICES FUND EXPENDITURES -
BUDGET AND ACTUAL (CONT.)
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
COMMUNITY SERVICES (CONT.):		
Refugee Health - 2008:		
Personal services	\$	\$
Supplies	1,755	(1,755)
Other services and charges	275	(275)
	2,030	(2,030)
Refugee Health - 2009:		
Personal services	96,197	
Supplies	15,272	667
Other services and charges	45,449	
	156,918	667
Health Lab:		
Supplies	54,210	
Maintenance	302	
Other services and charges	26,127	18,666
	80,639	18,666
TOTAL COMMUNITY SERVICES	2,683,994	69,687
DEBT SERVICE:		
Bond principal	200,000	
TOTAL EXPENDITURES	\$ 2,883,994	\$ 69,687

2009		
<u>Actual Budget Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
\$	\$	\$
96,197	131,980	35,783
15,939	25,890	9,951
<u>45,449</u>	<u>42,630</u>	<u>(2,819)</u>
<u>157,585</u>	<u>200,500</u>	<u>42,915</u>
54,210	54,520	310
302		(302)
<u>44,793</u>	<u>45,010</u>	<u>217</u>
<u>99,305</u>	<u>99,530</u>	<u>225</u>
<u>2,753,681</u>	<u>3,792,141</u>	<u>1,038,460</u>
<u>200,000</u>	<u>200,000</u>	
<u>\$ 2,953,681</u>	<u>\$ 3,992,141</u>	<u>\$ 1,038,460</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF HEALTH IMMUNIZATION FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Intergovernmental revenues	\$ 150,626	\$
Charges for services	23,634	
Total Revenues	174,260	
EXPENDITURES:		
Current:		
Community Services	218,112	(2,700)
Total Expenditures	218,112	(2,700)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(43,852)	2,700
OTHER FINANCING SOURCES:		
Transfers in	43,128	
Total Other Financing Sources	43,128	
NET CHANGE IN FUND BALANCE	(724)	\$ 2,700
FUND BALANCE AT BEGINNING OF YEAR		
FUND BALANCE AT END OF YEAR	\$ (724)	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 150,626	\$ 429,159	\$ (278,533)
23,634	24,400	(766)
174,260	453,559	(279,299)
215,412	496,687	281,275
215,412	496,687	281,275
(41,152)	(43,128)	1,976
43,128	43,128	
43,128	43,128	
\$ 1,976	\$	\$ 1,976

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS
 SCHEDULE OF HEALTH IMMUNIZATION FUND EXPENDITURES -
BUDGET AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
COMMUNITY SERVICES:		
Immunization Services - 2009:		
Personal services	\$ 192,311	\$
Supplies	3,241	500
Other service and charges	<u>2,645</u>	
	<u>198,197</u>	<u>500</u>
 Immunization Services - 2010:		
Personal services	16,327	
Supplies	101	
Other service and charges	<u>3,487</u>	<u>(3,200)</u>
	<u>19,915</u>	<u>(3,200)</u>
 Total Community Services	<u>218,112</u>	<u>(2,700)</u>
 TOTAL EXPENDITURES	 <u>\$ 218,112</u>	 <u>\$ (2,700)</u>

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 192,311	\$ 209,845	17,534
3,741	9,505	5,764
<u>2,645</u>	<u>12,977</u>	<u>10,332</u>
<u>198,697</u>	<u>232,327</u>	<u>33,630</u>
16,327	227,130	210,803
101	16,400	16,299
<u>287</u>	<u>20,830</u>	<u>20,543</u>
<u>16,715</u>	<u>264,360</u>	<u>247,645</u>
<u>215,412</u>	<u>496,687</u>	<u>281,275</u>
\$ <u><u>215,412</u></u>	\$ <u><u>496,687</u></u>	\$ <u><u>281,275</u></u>

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS
 SCHEDULE OF COMMUNITY AND RURAL HEALTH FUND REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
 Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Intergovernmental revenues	\$ 163,775	\$
Charges for services	3,783	
Total Revenues	167,558	
EXPENDITURES:		
Current:		
Community Services	367,917	
Total Expenditures	367,917	
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(200,359)	
OTHER FINANCING SOURCES:		
Transfers in	200,394	
Total Other Financing Sources	200,394	
NET CHANGE IN FUND BALANCE	35	\$
FUND BALANCE AT BEGINNING OF YEAR		
FUND BALANCE AT END OF YEAR	\$ 35	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 163,775	\$ 566,745	\$ (402,970)
3,783	3,470	313
167,558	570,215	(402,657)
367,917	770,609	402,692
367,917	770,609	402,692
(200,359)	(200,394)	35
200,394	200,394	
200,394	200,394	
\$ 35	\$	\$ 35

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF COMMUNITY AND RURAL HEALTH FUND EXPENDITURES -
BUDGET AND ACTUAL (CONT.)
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
COMMUNITY SERVICES:		
Community and Rural Health - 2009:		
Personal services	\$ 294,597	\$
Supplies	3,148	
Other service and charges	42,548	
	340,293	
Community and Rural Health - 2010:		
Personal services	23,479	
Supplies	54	
Other service and charges	4,091	
	27,624	
Total Community Services	367,917	
TOTAL EXPENDITURES	\$ 367,917	\$

2009		
<u>Actual Budget Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
\$ 294,597	\$ 329,695	\$ 35,098
3,148	4,251	1,103
<u>42,548</u>	<u>63,333</u>	<u>20,785</u>
<u>340,293</u>	<u>397,279</u>	<u>56,986</u>
23,479	318,840	295,361
54	1,800	1,746
<u>4,091</u>	<u>52,690</u>	<u>48,599</u>
<u>27,624</u>	<u>373,330</u>	<u>345,706</u>
<u>367,917</u>	<u>770,609</u>	<u>402,692</u>
<u>\$ 367,917</u>	<u>\$ 770,609</u>	<u>\$ 402,692</u>