
**9-1-1 Emergency Communications
District Board of Managers
September 30, 2008
Minutes**

Members Present:

Dr. Alan Stafford, County Representative
Jeff Wyatt, Municipal Representative
Don Russom, County Representative
Jim Bryan, Municipal Representative
Byron Bush, Volunteer Fire Department Representative

Staff Present:

Ronnie Kidd, 9-1-1 District Director
Mark Hoover, 9-1-1 Assistant Director
Mike Saxton, 9-1-1 Program Coordinator
Greg Brown, GIS Administrator

Others Present:

Stan Egger, Taylor County Commissioner
Carol Taylor, Taylor County Sheriffs' Office
Mindy Patterson, Director Finance, City of Abilene
Theresa James, Legal, City of Abilene
Terry Shuffield, Administrative Services, City of Abilene
Nancy Moore, City of Tye
Larry Teaff, Tye Police Department
Dan Cobb, Tye Fire Department
Randy Rogers, ATT

Item 1 - Call to Order

Dr. Alan Stafford called the meeting to order at 4:00 p.m. in the City Hall Basement Conference Room.

Items 2 and 3 - Swearing in of Appointed and Re-appointed Officers

Terry Shuffield administered the oaths of office to Dr. Alan Stafford, Jeff Wyatt, Don Russom, Jim Bryan, and Byron Bush. Dr. Stafford will remain 9-1-1 Board Chairman with Jim Bryan continuing to serve as 9-1-1 Board Secretary.

Item 4 – Approval of September 27, 2007 Board Minutes

A motion was made and seconded to approve the September 27, 2007 board minutes. This was approved by the board. A copy of the minutes is posted on <http://www.abilenetx.com/AgendasandMinutes/index.htm>.

Item 5 - Presentation and Acceptance of Annual Audit Ending in September 2007

Finance Director Mindy Patterson gave an Annual Audit presentation for the year ending in September in 2007. **(Attachment 1)** The individual auditor's report was accomplished by Davis Kinard & Company and found all records in conformity with accounting principles accepted in the United States.

The next item for review consisted of the 9-1-1 Emergency Communication District Balance sheets, statement of revenues (*expenditures and changes in fund balance*), and Statement of Revenues (*expenditures and changes in fund balance- budget and actual*). (**Attachment 1**)

A motion was made and seconded to approve the presented audit and budget reports. This was approved by the board.

Item 6 – Taylor County Request for Logger Equipment

Carol Taylor, Taylor County Sheriff's Office, requested the 9-1-1 Board approve a logger equipment purchase (voice logging system for public safety) for Taylor County PSAP. Vista Com. provided the lowest quote for the equipment, installation, and training totaling \$19,799. This upgrade would be only for the Taylor County system which is separate from the City of Abilene's system.

A motion was made and seconded to approve the audit and budget reports. This was approved by the board.

Item 7 – Revised Budget for FY 2008

Mark Hoover presented the proposed revised budget for 2008 (**Attachment 2**). The FY 2008 original budget expenditures were \$998,552. The proposed revised budget for FY 2008 was reduced to \$848,080. The following line items represent the most significant changes.

- **4403 (Telephone Service)** – The maintenance agreement was included with new equipment for the first year and reduced this expenditure.
- **4441 (Professional/Contractual)** -- Because of ATT reorganization, this expense was deferred to FY 2009.

A motion was made and seconded to approve the revised 2008 budget. The Revised 2008 Budget was approved.

Item 8 – Proposed Budget for FY 2009

Mark Hoover presented the FY 2009 9-1-1 budget for consideration (**attachment 3**). The proposed budget for FY 2009 expenditures is \$1,067,563. The following line items represent the most significant changes.

- **4403 (Telephone Service)** – This includes a maintenance agreement after the first year maintenance agreement expired in FY2008.
- **4405 (Monthly Recurring Cost)** – This reflects an increase in wireless usage costs.
- **4426 (Technology Transfer Fund)** -- This increase includes an upgrade of ArcGIS software.
- **4441 (Professional/Contractual)** -- This item was not completed in FY 08 because of an ATT reorganization -- this expense was shifted to FY 2009.
- **4459 (Other Services and Material)** – The 7% salary increase for Taylor County dispatchers is included in this line item.
- **4485 (General Services/Charges)** – The 4% salary increase for City of Abilene dispatchers is included in this line item.

- **4494 (Indirect Cost Reimbursement)** -- Increase represents reimbursement fee for the Administration of 9-1-1.
- **4503 (Communication Equipment)** -- Increase represents PSAP logger equipment purchase.

A motion was made and seconded to approve the FY 2009 Budget. The board approved the FY 2009 Budget.

Item 9 – Setting of the 9-1-1 Emergency Service Fee for FY 2009

Mark Hoover and Mike Saxton led the discussion of the 9-1-1 service fee for 2009. The fee was recommended to be continued at the same rate as the previous year (6% per land line and 50 cents per month on cellular phones.)

The Board asked about the budget surplus when discussing the service fee for FY 2009. With the trend decreasing for the number of land lines, coupled with the future need of new technologies (VOIP), the budget surplus will be needed in the future. The current rate was recommended to stay the same.

A motion was made and seconded to approve the 9-1-1 “surcharge” as the same rate as 2008. The motion was approved by the board.

Item 10 – Resolution on Effective Date for Board Member Appointment/Reappointment

A resolution of the Board of Managers of the Abilene/Taylor County 9-1-1 District realigning the current term of service from the first day of March through the last day of February two years hence to the beginning on the first day of October and expiring on the last day of September two years hence.

A motion was made and seconded to approve the proposed resolution pertaining to board member appointment/reappointments. The board approved the resolution.

Item 11 - Adjourn

Board Chairman Dr. Alan Stafford adjourned the meeting at 5:15 p.m.

Approved: _____ Chairman Date: _____
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Attachment One

CITY OF ABILENE,
TEXAS

ANNUAL FINANCIAL
REPORT

With Supplemental
Information for 9-1-1
Emergency Communication
District

Year Ended

September 30, 2007

CITY OF ABILENE, TEXAS

Annual Financial Report
Year Ended September 30, 2007

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report		1
Management's Discussion and Analysis		2
BASIC FINANCIAL STATEMENTS:		
Government-wide Financial Statements:		
Statement of Net Assets	A-1	14
Statement of Activities	A-2	16
Fund Financial Statements:		
Balance Sheet – Governmental Funds	B-1	18
Reconciliation of Balance Sheet – Governmental Funds to the Statement of Net Assets		
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	B-2	20
Reconciliation of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities		
Statement of Net Assets – Proprietary Funds	B-3	22
Statement of Revenues, Expenses, and Changes in Net Assets – Proprietary Funds	B-4	26
Statement of Cash Flows - Proprietary Fund	B-5	28
Statement of Fiduciary Net Assets	B-6	32
Notes to the Financial Statements		33
REQUIRED SUPPLEMENTAL INFORMATION		
Statement of Revenues, Expenditures, and Changes in Fund Balances-- Budget and Actual – General Fund	C-1	62
Statement of Revenues, Expenditures, and Changes in Fund Balances-- Budget and Actual – Section 108 Loan Fund	C-2	64
Texas Municipal Retirement System Trend Data and Abilene Firemen's Relief and Retirement Trend Data	C-3	66
OTHER SUPPLEMENTAL INFORMATION		
9-1-1 Emergency Communication District:		
Balance Sheets		67
Statements of Revenues, Expenditures and Changes in Fund Balances		68
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual		69



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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the City Council
City of Abilene, Texas:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Abilene, Texas, as of and for the year ended September 30, 2007, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Abilene, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Abilene, Texas, as of September 30, 2007, and the respective changes in the financial position and cash flows thereof for the year then ended in conformity with the accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2008 on our consideration of the City of Abilene, Texas' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and the budgetary comparison information and other required supplemental information on pages 2 through 13 and 62 through 66, are not a required part of basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Abilene, Texas' basic financial statements. The supplemental information of 9-1-1 Emergency Communication District on pages 67 through 69 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Davis, Kinard & Co., P.C.

DAVIS, KINARD & CO., P.C.

Abilene, Texas
March 5, 2008

CITY OF ABILENE, TEXAS
 9-1-1 EMERGENCY COMMUNICATION DISTRICT
 BALANCE SHEETS
 SEPTEMBER 30, 2007 AND 2006

ASSETS	<u>2007</u>	<u>2006</u>
Cash and cash investments	\$ 1,050,841	\$ 1,192,716
Investments	187,252	479,754
Accounts receivable	<u>34,860</u>	<u>31,173</u>
Total Assets	\$ <u><u>1,272,953</u></u>	\$ <u><u>1,703,643</u></u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Vouchers payable	\$ <u>36,741</u>	\$ <u>29,865</u>
Total Liabilities	<u>36,741</u>	<u>29,865</u>
Fund balances		
Unreserved, undesignated	<u>1,236,212</u>	<u>1,673,778</u>
Total Fund Balances	<u>1,236,212</u>	<u>1,673,778</u>
Total Liabilities and Fund Balances	\$ <u><u>1,272,953</u></u>	\$ <u><u>1,703,643</u></u>

CITY OF ABILENE, TEXAS
9-1-1 EMERGENCY COMMUNICATION DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEARS ENDED SEPTEMBER 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
REVENUES:		
Wireless service fees	\$ 523,814	\$ 478,760
Wireline service fees	642,138	537,224
Interest	<u>83,815</u>	<u>70,695</u>
Total revenues	<u>1,249,767</u>	<u>1,086,679</u>
EXPENDITURES:		
Current:		
Office supplies	1,307	1,330
Educational supplies	648	273
Postage	138	294
Street sign maintenance	853	
Phone service	259,703	241,903
Equipment use charge	3,936	3,443
Technology	19,728	7,819
Professional fees	9,006	7,929
Printing	3,287	3,491
Dispatchers	115,332	98,631
Employee development	287	403
Dues	120	190
Administrative services	408,180	337,160
Indirect costs	11,050	11,050
Capital outlay:		
Funding communication center equipment	<u>853,758</u>	<u>211,905</u>
Total expenditures	<u>1,687,333</u>	<u>925,821</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES	(437,566)	160,858
FUND BALANCES - BEGINNING OF YEAR	<u>1,673,778</u>	<u>1,512,920</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,236,212</u>	<u>\$ 1,673,778</u>

CITY OF ABILENE, TEXAS
 9-1-1 EMERGENCY COMMUNICATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 2007

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
Wireless service fees	\$ 510,000	\$ 523,814	\$ 13,814
Wireline service fees	600,000	642,138	42,138
Interest		83,815	83,815
Total revenues	1,110,000	1,249,767	139,767
EXPENDITURES:			
Current:			
Office supplies	1,200	1,307	(107)
Educational supplies	500	648	(148)
Postage	320	138	182
Street sign maintenance	2,150	853	1,297
Phone service	251,800	259,703	(7,903)
Equipment use charge	4,140	3,936	204
Technology	10,580	19,728	(9,148)
Professional fees	9,530	9,006	524
Printing	3,500	3,287	213
Dispatchers	130,170	115,332	14,838
Employee development	2,000	287	1,713
Dues	300	120	180
Administrative services	408,180	408,180	
Indirect costs	11,050	11,050	
Capital outlay:			
Funding communication center equipment	1,026,590	853,758	172,832
Total expenditures	1,862,010	1,687,333	174,677
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES	(752,010)	(437,566)	314,444
FUND BALANCES - BEGINNING OF YEAR	1,673,778	1,673,778	
FUND BALANCES - END OF YEAR	\$ 921,768	\$ 1,236,212	\$ 314,444

Attachment Two

Abilene/Taylor County 9-1-1 District

2009 Budget with 9-1-1 Core System Upgrade & Alternate PSAP

Line Item Description	Object Code	FY 2008 Original Budget	FY 2008 Revised	FY 2009 Proposed
Beginning Balance		\$1,255,971	\$1,236,212	\$1,593,132
Revenues				
9-1-1. Surcharge	3429	670,000	600,000	600,000
Interest Income	3803	80,000	80,000	80,000
Misc Recoveries/Revenues				
Wireless Service Fee Revenue	3417	550,000	525,000	525,000
Total Revenues		\$1,300,000	\$1,205,000	\$1,205,000
Total Resources		\$2,555,971	\$2,441,212	\$2,798,132
Expenditures				
Office Supplies	4200	1,700	1,000	1,000
Educational Supplies	4201	1,300	1,900	2,000
Postage	4203	350	200	200
Traffic Sign Maintenance	4341	1,927	1,927	1,500
Phone Service	4403	200,000	150,000	200,000
Equipment Use Charges	4425	4,570	4,850	5,080
Technology Fund Transfer	4426	11,306	11,310	21,350
Professional/Contractual	4441	111,506	11,000	108,306
Printing	4447	3,500	3,500	3,500
Other Services/Materials	4459	134,077	134,077	143,462
Employee Development	4470	2,000	2,000	2,000
Dues/Subscriptions	4472	300	300	300
General Services/Charges	4485	433,036	433,036	450,357
Indirect Cost Allocation	4494	11,050	11,050	15,208
Communications Equipment	4503	31,930	31,930	52,000
Contingency	4650	5,000	5,000	5,000
Wireless				
Monthly Recurring Costs (MRC)	4405	45,000	45,000	56,300
Settlement Payments	4406	0	0	0
Wireless Equipment	4504	0	0	0
Total Expenditures		\$998,552	\$848,080	\$1,067,563
Ending Balance		1,557,419	1,593,132	\$1,730,569

Abilene/Taylor County 9-1-1 District

2008 Budget

Line Item Description	Object Code	FY 2008 Budget	Current Month's (AUG) Expenditures	FY 2008 YTD (11 month total)
Beginning Balance		\$1,255,971		\$1,236,212
Revenues				
9-1-1 Surcharge	3429	670,000	53,855	598,003
Interest Income	3803	80,000	3,542	41,646
Misc Recoveries/Revenues				
Wireless Service Fee Revenue	3417	550,000	56,490	500,870
Total Revenues		\$1,300,000	\$113,887	\$1,140,520
Total Resources		\$2,555,971	\$113,887	\$2,376,732
Expenditures				
Office Supplies	4200	1,700	2	525
Educational Supplies	4201	1,300	0	1,904
Postage	4203	350	20	116
Non-capitalized Equipment	4210	0	0	0
Traffic Sign Maintenance	4341	1,927	0	1,532
Phone Service	4403	200,000	10,118	111,525
Equipment Use Charges	4425	4,570	427	4,514
Technology Fund Transfer	4426	11,306	0	11,306
Technology PR TR	4427	0	0	0
Professional/Contractual	4441	111,506	119	7,129
Printing	4447	3,500	0	3,100
Other Services/Materials	4459	134,077	0	97,712
Employee Development	4470	2,000	0	342
Dues/Subscriptions	4472	300	0	0
General Services/Charges	4485	433,036	35,035	385,385
Indirect Cost Allocation	4494	11,050	921	10,129
Communications Equipment	4503	31,930	0	38,451
Contingency	4650	5,000	0	0
Wireless				
Monthly Recurring Costs (MRC)	4405	45,000	5,381	15,256
Settlement Payments	4406	0	0	0
Wireless Equipment	4504	0	0	0
Total Expenditures		\$998,552	\$52,022	\$688,927
Ending Balance		1,557,419		1,687,805

Attachment Three

DESCRIPTION OF BUDGET EXPENSE ACCOUNTS

4200 Office Supplies: Supplies necessary for general office work such as binders, pens/pencils, paper, etc. Also includes printer charges from network printers.

FY08 REVISED	\$1,000	FY09	\$1,000
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4201 Educational Supplies: Books, publications, and other supplies used for educational purposes. Also includes promotional items.

FY08 REVISED	\$1,900	FY09	\$2,000
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FY08 increase for additional items purchased for Telecommunications Week and for District's portion of Alliance/CSEC statewide Pub/Ed campaign. FY09 amount for possible continuation of District's portion of Alliance/CSEC statewide Pub/Ed campaign.

4203 Postage: Cost for stamps and mailing.

FY08 REVISED	\$200	FY09	\$200
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4341 Traffic Sign Maintenance: Maintenance of county road signs.

FY08 REVISED	\$1,927	FY09	\$1,500
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4403 Telephone Service: Cost of providing telephone service. This includes monthly lease and Master Street Address Guide charges for 9-1-1 cost recovery payments to wireless carriers.

FY08 REVISED	\$150,000	FY09	\$200,000
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4405 Monthly recurring Costs (MRC): Monthly recurring costs associated with wireless cost recovery/reimbursement per contract/settlement agreement with wireless service providers.

FY08 REVISED	\$45,000	FY09	\$56,300
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FY09 increase to account for increasing wireless usage.

4406 Settlement Payments: One-time, non-recurring cost (NRC) payments associated with wireless cost recovery/reimbursement per contract/settlement agreement with wireless service providers.

FY08 REVISED	0	FY09	0
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4425 Equipment Use Charges: Gas and maintenance charges associated with assigned vehicle and replacement fund charge.

FY08 REVISED	\$4,850	FY09	\$5,080
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4426 Technology Fund Transfer: Charges for computer software, licenses, etc.

FY08 REVISED	\$11,306	FY09	\$21,350
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FY09 increase for upgrade of ArcGIS license to ArcEditor.

4441 Professional/Contractual: Fees paid for professional services such as public affairs and regulatory representation, Texas 9-1-1 Alliance, etc.

FY08 REVISED	\$11,000	FY09	\$108,306
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FY09 increase for District portion of Alliance purchase of the Voice over Internet Protocol Database/Emergency Response Database (VDB/ERDB), project completion delayed from FY08.

4447 Printing: Cost of printing reports, documents, binding, 9-1-1 book covers for all Taylor County schools, stationary, envelopes, etc.

FY08 REVISED	\$3,500	FY09	\$3,500
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4459 Other Services/Materials (Special Services): Reimbursement of Taylor County Telecommunication positions.

FY08 REVISED	\$134,077	FY09	\$143,462
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FY09 increase for anticipated 7% overall increase in County payroll.

4470 Employee Development (Travel/Employee Development): Cost of attendance at training courses, seminars, conferences, 9-1-1 meetings in Dallas.

FY08 REVISED	\$2,000	FY09	\$2,000
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4472 Dues/Subscriptions: Cost of memberships in professional organizations and subscriptions to professional publications.

FY08 REVISED	\$300	FY09	\$300
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4485 General Fund Services/Charge: Funds transferred to the City of Abilene for reimbursement of City of Abilene employee positions such as telecommunications positions, GIS Manager (cost share), and program coordinator.

FY08 REVISED	\$433,036	FY09	\$450,357
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FY09 increase for anticipated 4% overall increase in City of Abilene payroll.

4494 Indirect Cost Allocation: Funds transferred to the City of Abilene for reimbursement of administrative fee.

FY08 REVISED	\$11,050	FY09	\$15,208
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FY09 increase for administrative reimbursement fee increase.

4503 Communication Equipment: Equipment used for receiving 9-1-1 calls at primary service answering point (PSAP), CPE (Customer Premises Equipment) also called "core" equipment.

FY08 REVISED	\$31,930	FY09	\$52,000
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FY09 increase for County PSAP call logger.

4504 Wireless Equipment: Equipment used for processing wireless E911 specific information at the PSAP.

FY08 REVISED	0	FY09	0
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4650 Contingency: Funds for unexpected or undetermined costs (unobligated balance).

FY08 REVISED	\$5,000	FY09	\$5,000
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