

# Abilene Housing Authority

## Operating Budget



For the Year Ended September 30, 2027 (Draft 1)

General

PHA Name                    **Abilene Housing Authority**  
Location                    **Abilene, Texas**  
Address                    **1149 ES 11th, Abilene, Texas 79602**  
Fiscal Year End           **9/30/2027**

Original  
Revision

Program #                    Programs

- |                                       |                   |
|---------------------------------------|-------------------|
| <input checked="" type="checkbox"/> 1 | Public Housing    |
| <input checked="" type="checkbox"/> 2 | HCV Program       |
| <input type="checkbox"/> 3            | Mod Rehab         |
| <input type="checkbox"/> 4            | Rural Development |
| <input checked="" type="checkbox"/> 5 | Management Fund   |
| <input type="checkbox"/> 6            | COCC              |
| <input checked="" type="checkbox"/> 7 | HACA              |
| <input checked="" type="checkbox"/> 8 | Synergistic       |

**Funding Assumptions:**

HUD Operating Fund Proration

86%

HCV Admin. Fee Proration

84%

Low Rent occupancy

97%

Currently averaging 97

**Abilene Housing Authority**  
Operating Budget Forecast excluding Capital Fund Program  
**9/30/2027**

|                                             | <b>Public<br/>Housing</b> | <b>HCV<br/>Program</b> | <b>Mgmt.<br/>Program</b> | <b>HACA<br/>Program</b> | <b>Synergistic<br/>Program</b> | <b>Total</b>      |
|---------------------------------------------|---------------------------|------------------------|--------------------------|-------------------------|--------------------------------|-------------------|
| <b>Operating Income</b>                     |                           |                        |                          |                         |                                |                   |
| Gross Potential Rent                        | 825,590                   | -                      | -                        | -                       | -                              | 825,590           |
| Less: Vacancy Loss                          | (24,770)                  | -                      | -                        | -                       | -                              | (24,770)          |
| Net Dwelling Rent                           | 800,820                   | -                      | -                        | -                       | -                              | 800,820           |
| HAP Funding                                 | -                         | 15,996,122             | -                        | -                       | -                              | 15,996,122        |
| ROSS FSS Grant                              | 71,500                    | 107,710                | -                        | -                       | -                              | 179,210           |
| Operating Grants (Subsidy, Admin. Fee, etc) | 748,941                   | 1,727,713              | -                        | -                       | -                              | 2,476,654         |
| Less: Proration Funding                     | (104,852)                 | (276,434)              | -                        | -                       | -                              | (381,286)         |
| Net Operating Grants                        | 644,089                   | 1,451,279              | -                        | -                       | -                              | 2,095,368         |
| Other Income                                | 723,520                   | 12,000                 | 770,000                  | 76,500                  | 50,100                         | 1,632,120         |
| Interest Income                             | 500                       | 80,000                 | 30,000                   | 1,800                   | 1,000                          | 113,300           |
| <b>Total Operating Income</b>               | <b>2,240,429</b>          | <b>17,647,111</b>      | <b>800,000</b>           | <b>78,300</b>           | <b>51,100</b>                  | <b>20,816,940</b> |
| <b>Operating Expense</b>                    |                           |                        |                          |                         |                                |                   |
| Administrative Salaries                     | 366,271                   | 747,810                | 400,659                  | -                       | -                              | 1,514,740         |
| Administrative Employee Benefits            | 109,881                   | 224,343                | 120,198                  | -                       | -                              | 454,422           |
| Legal Fees                                  | 13,010                    | 13,620                 | 6,940                    | -                       | -                              | 33,570            |
| Travel                                      | 1,890                     | 1,980                  | 1,010                    | -                       | -                              | 4,880             |
| Staff Training                              | 29,290                    | 30,680                 | 15,630                   | -                       | -                              | 75,600            |
| Office Rent                                 | 29,650                    | 31,040                 | 15,810                   | -                       | -                              | 76,500            |
| Accounting                                  | 8,790                     | 9,190                  | 4,680                    | -                       | -                              | 22,660            |
| Audit                                       | 8,540                     | 8,930                  | 4,550                    | -                       | -                              | 22,020            |
| Management Fees                             | -                         | -                      | -                        | -                       | 1,800                          | 1,800             |
| Advertising                                 | 2,540                     | 2,650                  | 1,350                    | -                       | -                              | 6,540             |
| Office Expense                              | 13,130                    | 13,750                 | 7,010                    | -                       | 200                            | 34,090            |
| Telephone/Internet                          | 3,260                     | 3,430                  | 1,750                    | -                       | -                              | 8,440             |
| Computer Expense                            | 22,780                    | 23,860                 | 12,160                   | -                       | -                              | 58,800            |
| Copy Machine Expense                        | 3,970                     | 4,170                  | 2,120                    | -                       | -                              | 10,260            |
| Postage                                     | 9,670                     | 10,140                 | 5,170                    | -                       | -                              | 24,980            |
| Publications                                | 1,380                     | 1,440                  | 730                      | -                       | -                              | 3,550             |
| Dues & Fees                                 | 3,900                     | 4,090                  | 2,080                    | -                       | -                              | 10,070            |
| Office Staffing                             | 44,030                    | -                      | -                        | -                       | -                              | 44,030            |
| Admin. Sundry                               | 36,700                    | 38,420                 | 19,570                   | -                       | 16,000                         | 110,690           |
| <b>Total Administration</b>                 | <b>708,682</b>            | <b>1,169,543</b>       | <b>621,417</b>           | <b>-</b>                | <b>18,000</b>                  | <b>2,517,642</b>  |
| Tenant Services Labor                       | 120,810                   | 82,850                 | 10,000                   | -                       | -                              | 213,660           |
| Tenant Services Benefits                    | 36,243                    | 24,855                 | 3,000                    | -                       | -                              | 64,098            |
| Tenant Services Other                       | 5,000                     | -                      | 1,500                    | -                       | -                              | 6,500             |
| <b>Total Tenant Services</b>                | <b>162,053</b>            | <b>107,705</b>         | <b>14,500</b>            | <b>-</b>                | <b>-</b>                       | <b>284,258</b>    |
| Water                                       | 102,800                   | -                      | -                        | -                       | -                              | 102,800           |
| Electricity                                 | 14,850                    | 500                    | 350                      | -                       | -                              | 15,700            |
| Gas                                         | 26,800                    | 200                    | 120                      | -                       | -                              | 27,120            |
| Sewer                                       | 56,300                    | -                      | -                        | -                       | -                              | 56,300            |
| <b>Total Utilities</b>                      | <b>200,750</b>            | <b>700</b>             | <b>470</b>               | <b>-</b>                | <b>-</b>                       | <b>201,920</b>    |
| Maint. Labor                                | 255,650                   | -                      | 12,500                   | -                       | -                              | 268,150           |
| Maint. Employee Benefits                    | 76,695                    | -                      | 3,750                    | -                       | -                              | 80,445            |
| Maint. Materials                            | 32,250                    | 10,000                 | 400                      | -                       | -                              | 42,650            |
| Garbage                                     | 37,850                    | 300                    | -                        | -                       | -                              | 38,150            |
| Heating/Cooling                             | 10,120                    | -                      | -                        | -                       | -                              | 10,120            |
| Landscape/Grounds                           | 120,852                   | -                      | -                        | -                       | -                              | 120,852           |
| Unit Turnaround                             | -                         | -                      | -                        | -                       | -                              | -                 |
| Electrical                                  | 19,220                    | -                      | -                        | -                       | -                              | 19,220            |
| Plumbing                                    | 19,950                    | -                      | -                        | -                       | -                              | 19,950            |
| Pest Control                                | 32,050                    | 500                    | 100                      | -                       | -                              | 32,650            |
| Janitorial                                  | 26,500                    | 5,000                  | 3,000                    | -                       | -                              | 34,500            |
| Equipment Maint.                            | 18,500                    | 3,500                  | 100                      | -                       | -                              | 22,100            |
| Maint. Contract                             | 101,340                   | 12,000                 | 4,500                    | -                       | -                              | 117,840           |

|                                           | <i>Public<br/>Housing</i> | <i>HCV<br/>Program</i> | <i>Mgmt.<br/>Program</i> | <i>HACA<br/>Program</i> | <i>Synergistic<br/>Program</i> | <i>Total</i>      |
|-------------------------------------------|---------------------------|------------------------|--------------------------|-------------------------|--------------------------------|-------------------|
| <b>Total Maintenance</b>                  | <b>750,977</b>            | <b>31,300</b>          | <b>24,350</b>            | <b>-</b>                | <b>-</b>                       | <b>806,627</b>    |
| Protective Labor                          | -                         | -                      | -                        | -                       | -                              | -                 |
| Protective Employee benefits              | -                         | -                      | -                        | -                       | -                              | -                 |
| Protective Contract                       | 24,850                    | 500                    | 250                      | -                       | -                              | 25,600            |
| <b>Total Protective Services</b>          | <b>24,850</b>             | <b>500</b>             | <b>250</b>               | <b>-</b>                | <b>-</b>                       | <b>25,600</b>     |
| Property Insurance                        | 255,040                   | -                      | -                        | -                       | -                              | 255,040           |
| Liability Insurance                       | 1,960                     | 1,500                  | 1,000                    | -                       | -                              | 4,460             |
| Workman Insurance                         | 10,470                    | 3,600                  | 2,700                    | -                       | -                              | 16,770            |
| Other Insurance                           | 50,680                    | 3,600                  | 1,500                    | -                       | -                              | 55,780            |
| <b>Total Insurance</b>                    | <b>318,150</b>            | <b>8,700</b>           | <b>5,200</b>             | <b>-</b>                | <b>-</b>                       | <b>332,050</b>    |
| Compensated Absences                      | 2,980                     | 2,250                  | 7,870                    | -                       | -                              | 13,100            |
| Collection Losses                         | 20,000                    | -                      | -                        | -                       | -                              | 20,000            |
| Other General                             | -                         | 65,000                 | -                        | -                       | -                              | 65,000            |
| HAP Expense                               | -                         | 15,996,122             | -                        | -                       | -                              | 15,996,122        |
| <b>Total General Expense</b>              | <b>22,980</b>             | <b>16,063,372</b>      | <b>7,870</b>             | <b>-</b>                | <b>-</b>                       | <b>16,094,222</b> |
| Nonroutine Maint.                         | 148,600                   | -                      | -                        | -                       | -                              | 148,600           |
| <b>Total Operating Expenses</b>           | <b>2,337,042</b>          | <b>17,381,820</b>      | <b>674,057</b>           | <b>-</b>                | <b>18,000</b>                  | <b>20,262,319</b> |
| <b>Net Operating Cash Flow (Deficit)</b>  | <b>(96,613)</b>           | <b>265,291</b>         | <b>125,943</b>           | <b>78,300</b>           | <b>33,100</b>                  | <b>554,621</b>    |
| Estimated Unrestricted Balance at 9/30/26 | 1,675,847                 | 2,493,690              | 774,674                  | 1,465,948               | 737,735                        | 7,147,894         |
| Estimated Unrestricted Balance at 9/30/27 | 1,579,234                 | 2,758,981              | 900,617                  | 1,544,248               | 770,835                        | 7,702,515         |

## Low Rent Operating Budget

|                                              |                                     |                                                |                     |                             |
|----------------------------------------------|-------------------------------------|------------------------------------------------|---------------------|-----------------------------|
| <b>PHA Name</b>                              | Abilene Housing Authority           |                                                |                     |                             |
| <b>Address</b>                               | 1149 ES 11th, Abilene, Texas 79602  |                                                |                     |                             |
| <b>City, State</b>                           | Abilene, Texas                      |                                                |                     |                             |
| <b>HA Code</b>                               | TX327                               | <b>Built Date</b>                              |                     |                             |
| <b>Fiscal Year Ending</b>                    | 9/30/2027                           | <b>Date of Last Renovation</b>                 | 6/28/2024           |                             |
| <b>Type of Budget (Original, Revision #)</b> | Original                            | <b>Average Bedroom Size</b>                    | 2.20                |                             |
| <b>ACC Units</b>                             | 213                                 | <b>Occupancy Type (family, senior, mixed)</b>  | Mixed, Elderly      |                             |
| <b>Unit Months Available (UMAs)</b>          | 2,556                               | <b>Building Type (high-rise, garden, etc.)</b> | Duplex, Quads       |                             |
| <b>Estimated Occupancy Rate</b>              | 97%                                 | <b>Anticipated Number of Turnovers</b>         | 72                  |                             |
| <b>FDS Line #</b>                            | <b>Account Title</b>                | <b>Operating Fund</b>                          | <b>Capital Fund</b> | <b>Total Project Budget</b> |
| <b>Operating Income:</b>                     |                                     |                                                |                     |                             |
| 11220                                        | Gross Potential Rent                | 825,590                                        |                     | 825,590                     |
| 11230                                        | Less: Vacancy Loss Rent             | (24,770)                                       |                     | (24,770)                    |
| 70300                                        | Net Tenant Rental Revenue           | 800,820                                        |                     | 800,820                     |
| 11240                                        | Gross Potential Subsidy             | 748,941                                        |                     | 748,941                     |
| 11260                                        | Less: Subsidy Loss - Vacancy        | -                                              |                     | -                           |
| 11250                                        | Less: Subsidy Loss - Proration      | (104,852)                                      |                     | (104,852)                   |
| 70600                                        | Net Operating Subsidy               | 644,089                                        |                     | 644,089                     |
| 70600                                        | HUD PHA Operating Grant-CFP         |                                                | 665,020             | 665,020                     |
| 70400                                        | Other Tenant Charges                | 48,500                                         |                     | 48,500                      |
| 70400                                        | Excess Utilities                    | -                                              |                     | -                           |
| 71100                                        | Investment Income                   | 500                                            |                     | 500                         |
| 71400                                        | Fraud Recovery                      | -                                              |                     | -                           |
| 71500                                        | Non-Dwelling Rent                   | -                                              |                     | -                           |
| 71500                                        | Other Income                        | 81,500                                         |                     | 81,500                      |
| 70000                                        | <b>Total Operating Income</b>       | <b>1,575,409</b>                               | <b>665,020</b>      | <b>2,240,429</b>            |
| <b>Operating Expenditures:</b>               |                                     |                                                |                     |                             |
| <b><u>Administrative</u></b>                 |                                     |                                                |                     |                             |
| 91100                                        | Administrative Salaries             | 366,271                                        | -                   | 366,271                     |
| 91500                                        | Employee Benefits - Administrative  | 109,881                                        | -                   | 109,881                     |
| 91200                                        | Auditing Fees                       | 8,540                                          |                     | 8,540                       |
| 91300                                        | Management Fees                     | -                                              |                     | -                           |
| 91900A                                       | Accounting Fees                     | 8,790                                          |                     | 8,790                       |
| 91400                                        | Advertising and Marketing           | 2,540                                          |                     | 2,540                       |
| 91600                                        | Office Expenses                     | 161,060                                        |                     | 161,060                     |
| 91700                                        | Legal Expense                       | 13,010                                         |                     | 13,010                      |
| 91800                                        | Travel                              | 1,890                                          |                     | 1,890                       |
| 91900                                        | Other Administrative Costs          | 36,700                                         |                     | 36,700                      |
| 91000                                        | <b>Total Administrative</b>         | <b>708,682</b>                                 | <b>-</b>            | <b>708,682</b>              |
| 92000                                        | <b>Asset Management Fees</b>        | <b>-</b>                                       |                     | <b>-</b>                    |
| <b><u>Tenant Services</u></b>                |                                     |                                                |                     |                             |
| 92100                                        | Tenant Services - Salaries          | 120,810                                        | -                   | 120,810                     |
| 92300                                        | Employee Benefits - Tenant Services | 36,243                                         | -                   | 36,243                      |
| 92200                                        | Relocation Costs                    | -                                              |                     | -                           |
| 92400                                        | Tenant Services-Other               | 5,000                                          |                     | 5,000                       |
| 92500                                        | <b>Total Tenant Services</b>        | <b>162,053</b>                                 | <b>-</b>            | <b>162,053</b>              |
| <b><u>Utilities</u></b>                      |                                     |                                                |                     |                             |
| 93100                                        | Water                               | 102,800                                        |                     | 102,800                     |
| 93200                                        | Electricity                         | 14,850                                         |                     | 14,850                      |
| 93300                                        | Gas                                 | 26,800                                         |                     | 26,800                      |
| 93400                                        | Fuel                                | -                                              |                     | -                           |
| 93600                                        | Sewer                               | 56,300                                         |                     | 56,300                      |
| 93800                                        | Other                               | -                                              |                     | -                           |
| 93000                                        | <b>Total Utilities</b>              | <b>200,750</b>                                 | <b>-</b>            | <b>200,750</b>              |

| FDS Line #                                        | Account Title                               | Operating Fund   | Capital Fund     | Total Project Budget |
|---------------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|
| <b>Maintenance</b>                                |                                             |                  |                  |                      |
| 94100                                             | Labor                                       | 255,650          | -                | 255,650              |
| 94500                                             | Employee Benefits - Maintenance             | 76,695           | -                | 76,695               |
| 94200                                             | Maintenance Materials                       | 32,250           | -                | 32,250               |
|                                                   | Maint. Contract:                            |                  |                  |                      |
| 94300-010                                         | Garbage and Trash Removal Contracts         | 37,850           |                  | 37,850               |
| 94300-020                                         | Heating & Cooling Contracts                 | 10,120           |                  | 10,120               |
| 94300-030                                         | Snow Removal Contracts                      | -                |                  | -                    |
| 94300-040                                         | Elevator Maintenance                        | -                |                  | -                    |
| 94300-050                                         | Landscape & Grounds Contracts               | 120,852          |                  | 120,852              |
| 94300-060                                         | Unit Turnaround Contract                    | -                |                  | -                    |
| 94300-070                                         | Electrical Contracts                        | 19,220           |                  | 19,220               |
| 94300-080                                         | Plumbing Contracts                          | 19,950           |                  | 19,950               |
| 94300-090                                         | Extermination Contracts                     | 32,050           |                  | 32,050               |
| 94300-100                                         | Janitorial Contracts                        | 26,500           |                  | 26,500               |
| 94300-110                                         | Routine Maintenance Contracts               | 18,500           |                  | 18,500               |
| 94300-120                                         | Other Misc. Contract Costs                  | 101,340          |                  | 101,340              |
| 94000                                             | <b>Total Maintenance</b>                    | <b>750,977</b>   | <b>-</b>         | <b>750,977</b>       |
| <b>Protective Services</b>                        |                                             |                  |                  |                      |
| 95100                                             | Protective Services - Labor                 | -                | -                | -                    |
| 95500                                             | Employee Benefits - Protective Services     | -                | -                | -                    |
| 95200                                             | Protective Services Contract Costs          | -                |                  | -                    |
| 95300                                             | Protective Service Other                    | 24,850           |                  | 24,850               |
| 95000                                             | <b>Total Protective Services</b>            | <b>24,850</b>    | <b>-</b>         | <b>24,850</b>        |
| <b>Insurance</b>                                  |                                             |                  |                  |                      |
| 96110                                             | Property                                    | 255,040          |                  | 255,040              |
| 96120                                             | General Liability                           | 1,960            |                  | 1,960                |
| 96130                                             | Worker's Comp.                              | 10,470           |                  | 10,470               |
| 96140                                             | Other Insurance                             | 50,680           |                  | 50,680               |
| 96100                                             | <b>Total Insurance Expense</b>              | <b>318,150</b>   | <b>-</b>         | <b>318,150</b>       |
| <b>General Expenses</b>                           |                                             |                  |                  |                      |
| 96200                                             | Other General Expense                       |                  |                  | -                    |
| 96210                                             | Compensated Absences                        | 2,980            |                  | 2,980                |
| 96300                                             | Payments In Lieu of Taxes                   | -                |                  | -                    |
| 96400                                             | Bad Debt-Tenants                            | 20,000           |                  | 20,000               |
| 96800                                             | Severance Expense                           |                  |                  | -                    |
| 96000                                             | <b>Total General Expenses</b>               | <b>22,980</b>    | <b>-</b>         | <b>22,980</b>        |
| 96900                                             | <b>Total Operating Expenditures</b>         | <b>2,188,442</b> | <b>-</b>         | <b>2,188,442</b>     |
| 97000                                             | <b>Cash Flow from Operations</b>            | <b>(613,033)</b> | <b>665,020</b>   | <b>51,987</b>        |
| <b>Other Financial Items-Sources &amp; (Uses)</b> |                                             |                  |                  |                      |
| 10010                                             | Operating Transfers In                      | 665,020          |                  | 665,020              |
| 10020                                             | Operating Transfers Out                     |                  | (665,020)        | (665,020)            |
| 70610                                             | HUD Grants-Capital Contributions            |                  |                  | -                    |
| 11020/96710                                       | Debt Service Payment (Principal & Interest) |                  |                  | -                    |
| 97100                                             | Extraordinary Maintenance                   | -                | -                | -                    |
|                                                   | Capital Expenditures                        | (148,600)        |                  | (148,600)            |
|                                                   | Other Items (PYA)                           |                  |                  | -                    |
|                                                   | <b>Total Other Financial Items</b>          | <b>516,420</b>   | <b>(665,020)</b> | <b>(148,600)</b>     |
| 10000                                             | <b>Net Cash Flow</b>                        | <b>(96,613)</b>  | <b>-</b>         | <b>(96,613)</b>      |

## Low Rent Operating Budget (PUM Basis)

|                                              |                           |                                                |                |
|----------------------------------------------|---------------------------|------------------------------------------------|----------------|
| <b>PHA Name</b>                              | Abilene Housing Authority |                                                |                |
| <b>Address</b>                               | 1149 ES 11th              |                                                |                |
| <b>City, State</b>                           | Abilene, Texas            |                                                |                |
| <b>HA Code</b>                               | TX327                     | <b>Built Date</b>                              | 1/0/1900       |
| <b>Fiscal Year Ending</b>                    | 9/30/2027                 | <b>Date of Last Renovation</b>                 | 6/28/2024      |
| <b>Type of Budget (Original, Revision #)</b> | Original                  | <b>Average Bedroom Size</b>                    | 2.20           |
| <b>ACC Units</b>                             | 213                       | <b>Occupancy Type (family, senior, mixed)</b>  | Mixed, Elderly |
| <b>Unit Months Available (UMAs)</b>          | 2,556                     | <b>Building Type (high-rise, garden, etc.)</b> | Duplex, Quads  |
| <b>Estimated Occupancy Rate</b>              | 97%                       | <b>Anticipated Number of Turnovers</b>         | 72             |
| <b>Estimated Unit Months Leased</b>          | 2,479                     |                                                |                |

| FDS Line #               | Account Title                 | Total Project Budget | PUM           |
|--------------------------|-------------------------------|----------------------|---------------|
| <b>Operating Income:</b> |                               |                      |               |
| 11220                    | Gross Potential Rent          | 825,590              | 332.99        |
| 11230                    | Less: Vacancy Loss            | (24,770)             | (9.99)        |
| 70300                    | Net Tenant Rental Revenue     | 800,820              | 323.00        |
| 11240                    | Gross Potential Subsidy       | 748,941              | 302.08        |
| 11260                    | Less: Vacancy Loss            | -                    | 0.00          |
| 11250                    | Less: Proration Amount        | (104,852)            | (42.29)       |
| 70600                    | Net Operating Subsidy         | 644,089              | 259.78        |
| 70600                    | HUD PHA Operating Grant-CFP   | 665,020              | 268.23        |
| 70400                    | Other Tenant Charges          | 48,500               | 19.56         |
| 70400                    | Excess Utilities              | -                    | 0.00          |
| 71100                    | Investment Income             | 500                  | 0.20          |
| 71400                    | Fraud Recovery                | -                    | 0.00          |
| 71500                    | Non-Dwelling Rent             | -                    | 0.00          |
| 71500                    | Other Income                  | 81,500               | 32.87         |
| 70000                    | <b>Total Operating Income</b> | <b>2,240,429</b>     | <b>903.65</b> |

|                                |                                    |                |               |
|--------------------------------|------------------------------------|----------------|---------------|
| <b>Operating Expenditures:</b> |                                    |                |               |
| <b><u>Administrative</u></b>   |                                    |                |               |
| 91100                          | Administrative Salaries            | 366,271        | 147.73        |
| 91500                          | Employee Benefits - Administrative | 109,881        | 44.32         |
| 91200                          | Auditing Fees                      | 8,540          | 3.44          |
| 91300                          | Management Fees                    | -              | 0.00          |
| 91310                          | Bookkeeping Fees                   | 8,790          | 3.55          |
| 91400                          | Advertising and Marketing          | 2,540          | 1.02          |
| 91600                          | Office Expenses                    | 161,060        | 64.96         |
| 91700                          | Legal Expense                      | 13,010         | 5.25          |
| 91800                          | Travel                             | 1,890          | 0.76          |
| 91900                          | Other Administrative Costs         | 36,700         | 14.80         |
| 91000                          | <b>Total Administrative</b>        | <b>708,682</b> | <b>285.84</b> |

|       |                              |   |      |
|-------|------------------------------|---|------|
| 92000 | <b>Asset Management Fees</b> | - | 0.00 |
|-------|------------------------------|---|------|

|                               |                                     |                |              |
|-------------------------------|-------------------------------------|----------------|--------------|
| <b><u>Tenant Services</u></b> |                                     |                |              |
| 92100                         | Tenant Service Salaries             | 120,810        | 48.73        |
| 92300                         | Employee Benefits - Tenant Services | 36,243         | 14.62        |
| 92200                         | Relocation Costs                    | -              | 0.00         |
| 92400                         | Tenant Services-Other               | 5,000          | 2.02         |
| 92500                         | <b>Total Tenant Services</b>        | <b>162,053</b> | <b>65.36</b> |

|                         |                        |                |              |
|-------------------------|------------------------|----------------|--------------|
| <b><u>Utilities</u></b> |                        |                |              |
| 93100                   | Water                  | 102,800        | 41.46        |
| 93200                   | Electricity            | 14,850         | 5.99         |
| 93300                   | Gas                    | 26,800         | 10.81        |
| 93400                   | Fuel                   | -              | 0.00         |
| 93600                   | Sewer                  | 56,300         | 22.71        |
| 93800                   | Other                  | -              | 0.00         |
| 93000                   | <b>Total Utilities</b> | <b>200,750</b> | <b>80.97</b> |

| FDS Line #  | Account Title                                     | Total Project Budget | PUM            |
|-------------|---------------------------------------------------|----------------------|----------------|
|             | <b>Maintenance</b>                                |                      |                |
| 94100       | Labor                                             | 255,650              | 103.11         |
| 94500       | Employee Benefits - Maintenance                   | 76,695               | 30.93          |
| 94200       | Maintenance Materials                             | 32,250               | 13.01          |
|             | Maint. Contract:                                  |                      |                |
| 94300-010   | Garbage and Trash Removal Contracts               | 37,850               | 15.27          |
| 94300-020   | Heating & Cooling Contracts                       | 10,120               | 4.08           |
| 94300-030   | Snow Removal Contracts                            | -                    | 0.00           |
| 94300-040   | Elevator Maintenance                              | -                    | 0.00           |
| 94300-050   | Landscape & Grounds Contracts                     | 120,852              | 48.74          |
| 94300-060   | Unit Turnaround Contract                          | -                    | 0.00           |
| 94300-070   | Electrical Contracts                              | 19,220               | 7.75           |
| 94300-080   | Plumbing Contracts                                | 19,950               | 8.05           |
| 94300-090   | Extermination Contracts                           | 32,050               | 12.93          |
| 94300-100   | Janitorial Contracts                              | 26,500               | 10.69          |
| 94300-110   | Routine Maintenance Contracts                     | 18,500               | 7.46           |
| 94300-120   | Other Misc. Contract Costs                        | 101,340              | 40.87          |
| 94000       | <b>Total Maintenance</b>                          | <b>750,977</b>       | <b>302.90</b>  |
|             | <b>Protective Services</b>                        |                      |                |
| 95100       | Protective Services - Labor                       | -                    | 0.00           |
| 95500       | Employee Benefits - Protective Services           | -                    | 0.00           |
| 95200       | Protective Services Contract Costs                | -                    | 0.00           |
| 95300       | Protective Service Other                          | 24,850               | 10.02          |
| 95000       | <b>Total Protective Services</b>                  | <b>24,850</b>        | <b>10.02</b>   |
|             | <b>Insurance</b>                                  |                      |                |
| 96110       | Property                                          | 255,040              | 102.87         |
| 96120       | General Liability                                 | 1,960                | 0.79           |
| 96130       | Worker's Comp.                                    | 10,470               | 4.22           |
| 96140       | Other Insurance                                   | 50,680               | 20.44          |
| 96100       | <b>Total Insurance Expense</b>                    | <b>318,150</b>       | <b>128.32</b>  |
|             | <b>General Expenses</b>                           |                      |                |
| 96200       | Other General Expense                             | -                    | 0.00           |
| 96210       | Compensated Absences                              | 2,980                | 1.20           |
| 96300       | Payments In Lieu of Taxes                         | -                    | 0.00           |
| 96400       | Bad Debt-Tenants                                  | 20,000               | 8.07           |
| 96800       | Severance Expense                                 | -                    | 0.00           |
| 96000       | <b>Total General Expenses</b>                     | <b>22,980</b>        | <b>9.27</b>    |
| 96900       | <b>Total Operating Expenditures</b>               | <b>2,188,442</b>     | <b>882.68</b>  |
| 97000       | <b>Cash Flow from Operations</b>                  | <b>51,987</b>        | <b>20.97</b>   |
|             | <b>Other Financial Items-Sources &amp; (Uses)</b> |                      |                |
| 10010       | Operating Transfers In                            | 665,020              | 268.23         |
| 10020       | Operating Transfers Out                           | (665,020)            | (268.23)       |
| 70610       | HUD Grants-Capital Contributions                  | -                    | 0.00           |
| 11020/96710 | Debt Service Payment (Principal & Interest)       | -                    | 0.00           |
| 97100       | Extraordinary Maintenance                         | -                    | 0.00           |
|             | Capital Expenditures                              | (148,600)            | (59.94)        |
|             | Other Items (PYA)                                 | -                    | 0.00           |
|             | <b>Total Other Financial Items</b>                | <b>(148,600)</b>     | <b>(59.94)</b> |
| 10000       | <b>Net Cash Flow</b>                              | <b>(96,613)</b>      | <b>(38.97)</b> |

**PHA Name:** *Abilene Housing Authority*  
**FYE:** *9/30/2027*

**Nonroutine Maintenance (FDS Line # 97100)**

### Total Nonroutine Maintenance

|   |   |   |
|---|---|---|
| - | - | - |
|---|---|---|

### Total Capital Expenditures

|         |  |         |
|---------|--|---------|
| 148,600 |  | 148,600 |
|---------|--|---------|

Abilene Housing Authority  
Cost Allocation Method  
9/30/2027

Cost Allocation Determinant-Anticipated Budget Direct Payroll Cost

| Program         | Total Direct Salaries | Allocation Percentage |
|-----------------|-----------------------|-----------------------|
| Public Housing  | \$ 577,110            | 38.75%                |
| HCV Program     | \$ 604,250            | 40.58%                |
| Management Fund | \$ 307,820            | 20.67%                |
| HACA            | \$ -                  | 0.00%                 |
| Synergistic     | \$ -                  | 0.00%                 |
| <b>Total</b>    | <b>\$ 1,489,180</b>   | <b>100%</b>           |

Comment:

**Low Rent** 39%

**HCV Program** 41%

**Management Fund** 21%

**HACA** 0%

**Synergistic** 0%

**Abilene Housing Authority**  
**Schedule of Indirect Costs**  
**9/30/2027**

| <i><b>Account</b></i>      | <i><b>Total</b></i> | <i><b>Public<br/>Housing</b></i> | <i><b>HCV Program</b></i> | <i><b>Management<br/>Fund</b></i> | <i><b>Total</b></i> |
|----------------------------|---------------------|----------------------------------|---------------------------|-----------------------------------|---------------------|
| <b>Indirect Costs:</b>     |                     |                                  |                           |                                   |                     |
| Legal Fees                 | 33,560              | 13,010                           | 13,620                    | 6,940                             | 33,570              |
| Travel                     | 4,880               | 1,890                            | 1,980                     | 1,010                             | 4,880               |
| Staff Training             | 75,610              | 29,290                           | 30,680                    | 15,630                            | 75,600              |
| Accounting                 | 22,660              | 8,790                            | 9,190                     | 4,680                             | 22,660              |
| Audit                      | 22,000              | 8,540                            | 8,930                     | 4,550                             | 22,020              |
| Office Rent                | 76,500              | 29,650                           | 31,040                    | 15,810                            | 76,500              |
| Advertising                | 6,520               | 2,540                            | 2,650                     | 1,350                             | 6,540               |
| Office Expense             | 33,890              | 13,130                           | 13,750                    | 7,010                             | 33,890              |
| Telephone/Internet         | 8,450               | 3,260                            | 3,430                     | 1,750                             | 8,440               |
| Computer Expense           | 58,810              | 22,780                           | 23,860                    | 12,160                            | 58,800              |
| Copy Machine Expenses      | 10,280              | 3,970                            | 4,170                     | 2,120                             | 10,260              |
| Postage                    | 24,990              | 9,670                            | 10,140                    | 5,170                             | 24,980              |
| Publications               | 3,550               | 1,380                            | 1,440                     | 730                               | 3,550               |
| Dues & Fees                | 10,070              | 3,900                            | 4,090                     | 2,080                             | 10,070              |
| Office Staffing            | -                   | -                                | -                         | -                                 | -                   |
| Admin. Sundry              | 94,690              | 36,700                           | 38,420                    | 19,570                            | 94,690              |
| <b>Total Indirect Cost</b> | <b>486,460</b>      | <b>188,500</b>                   | <b>197,390</b>            | <b>100,560</b>                    | <b>486,450</b>      |

## Summary of Budget Justification

**PHA Name:** Abilene Housing Authority  
**FYE:** 9/30/2027

| FDS Line # | Account Title                      | Comments                                                 |
|------------|------------------------------------|----------------------------------------------------------|
| 11220      | Gross Potential Rent               | Average rent = \$323 x 213 units x 12 months = \$825,590 |
|            |                                    |                                                          |
| 11230      | Less: Vacancy Loss Rent            | Based on estimated 3% vacancy rate                       |
|            |                                    |                                                          |
| 11240      | Gross Potential Subsidy            | Based on estimated 2026 subsidy                          |
|            |                                    |                                                          |
| 11250      | Less: Subsidy Loss - Proration     | Based on estimated 86% proration                         |
|            |                                    |                                                          |
| 70400      | Tenant Charges                     | Based on 6 months actuals                                |
|            |                                    |                                                          |
| 70400      | Excess Utilities                   |                                                          |
|            |                                    |                                                          |
| 71110      | Investment Income                  | Based on cash management regulations = \$500             |
|            |                                    |                                                          |
| 71500      | Non-Dwelling Rent                  | None                                                     |
|            |                                    |                                                          |
| 71500      | Other Income                       | Based on 6 months actuals, includes ROSS grant           |
|            |                                    |                                                          |
| 91500      | Employee Benefits - Administrative | Based on estimated 30% of salaries                       |
|            |                                    |                                                          |
|            |                                    |                                                          |
|            |                                    |                                                          |
|            |                                    |                                                          |
| 94500      | Employee Benefits - Maintenance    | Based on estimated 30% of labor                          |
|            |                                    |                                                          |
|            |                                    |                                                          |
|            |                                    |                                                          |
|            |                                    |                                                          |
| 93100      | Water                              | Based on 5 months actuals + 3% inflation                 |
|            |                                    |                                                          |
| 92300      | Electricity                        | Based on 5 months actuals + 3% inflation                 |
|            |                                    |                                                          |
|            |                                    | Based on 5 months actuals + 3% inflation                 |
| 93300      | Gas                                |                                                          |
|            |                                    |                                                          |
|            |                                    | Based on 5 months actuals + 3% inflation                 |
| 93600      | Sewer                              |                                                          |
|            |                                    |                                                          |
|            |                                    |                                                          |
| 96300      | PILOT                              | Waived per PHA                                           |
|            |                                    |                                                          |
|            |                                    |                                                          |
|            |                                    |                                                          |