



City of Abilene City Council Agenda

Shane Price, Mayor Pro-tem
Weldon Hurt, Council Member
Jack Rentz, Council Member
Robert Hanna, City Manager

Anthony Williams, Mayor

Donna Albus, Council Member
Kyle McAlister, Council Member
Travis Craver, Council Member
Stanley Smith, City Attorney
Shawna Atkinson, City Secretary

Notice is hereby given of a meeting of the City Council of City of Abilene to be held on March 11, 2021, at 8:30 a.m., at City Hall, 555 Walnut Street, Council Chambers, Abilene, Texas, for the purpose of considering the following agenda items. All agenda items are subject to action. The City Council reserves the right to meet in a closed session on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

CALL TO ORDER

INVOCATION

1. Councilmember Weldon Hurt

PLEDGE TO THE UNITED STATES FLAG AND THE TEXAS FLAG

PRESENTATIONS, RECOGNITIONS, PROCLAMATIONS AND ANNOUNCEMENTS

CONSENT AGENDA

All consent agenda items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember or Citizen so requests, in which event the item will be removed from the Consent Agenda and considered separately.

2. **Minutes:** Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Special Emergency Meeting Held on February 19, 2021, and the Regular Meeting Held on February 25, 2021 (**Shawna Atkinson**)
3. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Accepting the FY 2020 Comprehensive Annual Financial Report (CAFR) (**Mike Rains**)
4. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approval of Expenditure of Funds in Excess of the General Fund Three Month Operating Reserve (**Mike Rains**)

5. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approval of the Investment Policy (Mike Rains)
6. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Modifying and Extending the Declaration of Local Disaster (COVID-19) Issued February 11, 2021 (Robert Hanna)
7. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action Extending the Declaration of Local Disaster (Winter Weather) Issued February 19, 2021 (Robert Hanna)
8. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on the Five Points Business Park Roadway / Driveway Engineering Services Contract (Michael Rice)
9. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Water Main Participation Interlocal Agreement between the City of Abilene, Texas and Wylie Independent School District (Michael Rice)

REGULAR AGENDA - ORDINANCES AND PUBLIC HEARINGS - RESOLUTIONS

10. **Discussion:** Receive a Report, Hold a Discussion and Public Hearing on the Consideration of Creating an Entertainment District and Directing Staff to Bring Forth an Ordinance Authorizing the Consumption of Alcohol and Open Containers in Said Entertainment District (Robert Hanna)
11. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on authorizing a one time adjustment to Municipal Services Water Accounts in response to the February 2021 Winter Storm Event (Rodney Taylor)
12. **Ordinance (Final Reading) Z-2021-03:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Abi Harvest, LLC to rezone property from Agricultural Open Space (AO) to a mixture of both General Commercial (GC) and Residential Single Family (RS-6) District and located on approximately 172.98 acres near the northwest corner of FM 707 & FM 89. (Mike Warrix)
13. **Ordinance (Final Reading) Z-2021-04:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Kickapoo Land Company and 5KLM Properties, LP to rezone property from Agricultural Open Space (AO) to General Commercial (GC) and located on approximately 82.3 acres near the northwest corner of FM 707 & FM 89. (Mike Warrix)
14. **Ordinance (Final Reading) Z-2021-05:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Hardin-Simmons University to rezone property from Residential Single Family (RS-6) District to General Retail (GR) and located on approximately 1.203 acres at the 1500 and 1600 blocks (north side) of Ambler Avenue in north Abilene. (Mike Warrix)
15. **Ordinance (Final Reading) TC-2021-03:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Hardin-Simmons University to abandon an approximately 60-foot-width of public right-of-way available for Beech Street wedged between the westernmost boundary of Block C in Darby of North Park Subdivision and the easternmost boundary of Block B in Darby of North Park Subdivision. Extending approximately 150-feet north from northernmost right-of-way boundary for Ambler Avenue. Additionally the request is to abandon the 20-foot-wide alley north of lots 5 & 6 of Block C in Darby of North Park Subdivision extending approximately 98-feet from the easternmost right-of-way boundary of Beech Street in Abilene, Taylor County, Texas. (Mike Warrix)

PUBLIC COMMENTS

There will be no votes or any formal actions taken on subjects presented during public comment. The public comment period will only allow members of the public to present ideas and information to city officials and staff.

EXECUTIVE SESSION

16. **The City Council of the City of Abilene reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed below, as authorized by the noted Texas Government Code Sections:**
 - A. 551.071 (Consultation with Attorney)**
 1. Robert Steven Reitz v. City of Abilene, Texas, et al., Case No. 1:16-cv-00181-BL; In the U.S. District Court, Northern District of Texas, Abilene Division, filed October 10, 2016
 2. City of Abilene v. Patrick Sumrall; Cause No. 27,733-B, In the 104th Judicial District Court, Taylor County, Texas, filed May 28, 2019
 3. City of Abilene v. 3118 South 22nd Street, Abilene, Texas, et al.; Cause No. 11968-D, In the 350th Judicial District Court, Taylor County, Texas; filed October 11, 2019
 4. Chandler Brooks v. Taylor County, et al.; Civil Action No. 1:20-cv-00049, In the United States District Court, Northern District of Texas, Abilene Division; filed March 5, 2020
 5. John Doe v. Robert Hanna, Individually and as City Manager; Cause No. 28078-B; In the 104th Judicial District Court, Taylor County, Texas; filed July 7, 2020
 6. The City of Abilene, Texas v. Ken Paxton, Attorney General of Texas; Cause No. D-1-GN-20-004598, In the 53rd Judicial District Court, Travis County, Texas; filed September 1, 2020
 7. Sharra Sampson v. City of Abilene; Cause No. 8144-B, In the 104th Judicial District Court, Taylor County, Texas; filed September 14, 2020
 8. The City of Abilene, Texas v. Ken Paxton, Attorney General of Texas; Cause No. D-1-GN-20-007028, In the 459th Judicial District Court, Travis County, Texas; filed November 18, 2020
 9. Rosie Tonche v. City of Abilene, Texas; Cause No. 50955-A, In the 42nd Judicial District Court, Taylor County, Texas; filed December 31, 2020
 10. Natasha Jones v. City of Abilene, Texas; EEOC Charge of Discrimination, 450-2020-06446; filed September 15, 2020
 11. Patrick Sumrall v. City of Abilene, Texas; Cause No. 28,269-B, In the 104th Judicial District Court, Taylor County, Texas; filed February 18, 2021
 12. Governor's Executive Orders COVID-19
 - B. 551.072 (Deliberations about Real Property)**
 1. Clyde Water
 - C. 551.073 (Deliberations about Gifts and Donations)**
 - D. 551.074 (Personnel Matters)**
 1. City Council may consider appointment, employment, compensation, reassignment, duties, discipline, or dismissal of public officers or employees, City Manager, City Attorney, Municipal Court Judge, City Secretary, and City Board and Commission Members
 2. City of Abilene Boards & Commissions May be Discussed, as needed for (re)appointment
 - E. 551.076 (Deliberations about Security Devices)**

F. 551.087 (Business Prospect/Economic Development)

1. Abilene Convention Center Hotel Project
2. Economic Development Agreement with Cimarron Meadows Addition

RECONVENE

REGULAR AGENDA

17. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Appointing Members to Various Boards and Commissions per the City Charter **(Shawna Atkinson)**
 - Board of Adjustments
 - Board of Building Standards
 - Library Advisory Board
 - Street Maintenance Advisory & Appeals Board
 - Tax Increment Reinvestment Zone (TIRZ) Board
18. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approving an Employee Appreciation Dinner **(Robert Hanna)**

ADJOURNMENT

In compliance with the Americans with Disabilities Act, the City of Abilene will provide for reasonable accommodations for persons attending City Council meetings. To better serve you, requests should be received 48 hours prior to the meetings. Please call 325-676-6208.

CERTIFICATION

I hereby certify the above meeting notice was posted on the bulletin board at the City Hall of the City of Abilene, Texas, on the 5th day of March, 2021, at 4:35 p.m.

Shawna Atkinson, TRMC
City Secretary



**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Honorable Mayor & Members of City Council

FROM: Shawna Atkinson, City Secretary

SUBJECT: 2. Minutes: Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Special Emergency Meeting Held on February 19, 2021, and the Regular Meeting Held on February 25, 2021 (*Shawna Atkinson*)

GENERAL INFORMATION

Approval of the Minutes from the Special Emergency Meeting Held on February 19, 2021, and the Regular Meeting Held on February 25, 2021

SPECIAL CONSIDERATIONS

None.

FUNDING/FISCAL IMPACT

None

STAFF RECOMMENDATION

Approval of the Minutes

BOARD OR COMMISSION RECOMMENDATION

N/A

ATTACHMENTS:

1. 02-19-2021 Minutes - Special - Declaration of Disaster
2. 02-25-2021 Minutes - Regular - Evening

**SPECIAL CALLED MEETING
February 19, 2021 at 10:00 a.m.**

**CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
COUNCIL CHAMBERS, CITY HALL**

The City Council of the City of Abilene, Texas met in Special Session on the February 19, 2021, at 10:00 a.m. in the Council Chambers, 555 Walnut St. Mayor Anthony Williams was present and presiding with Mayor Pro-tem Shane Price, Deputy Mayor Pro-tem Jack Rentz, and Councilmembers Donna Albus, Weldon Hurt, Kyle McAlister, and Travis Craver. Also present were City Manager Robert Hanna, City Attorney Stanley Smith, and City Secretary Shawna Atkinson.

Councilmember Kyle McAlister delivered the invocation.

Councilmember Travis Craver led the Pledge of Allegiance to the Flag of the United States of America and State of Texas Flag.

AGENDA ITEMS

2. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Extending the Local Disaster Declaration for the Winter Storm Event.
[ASSIGNED RESOLUTION NO. 23-2020]

Robert Hanna, City Manager presented the item. Adoption of the item would extend the Mayor's Disaster Declaration issued on February 12, 2021, due to widespread and severe damage and injury due to the February winter weather event and extreme cold conditions and wind.

Council each conveyed their appreciation for the relief efforts provided by City staff and volunteers from the community.

Mayor Williams opened the public hearing. With no speakers coming forward, the public hearing was closed.

Councilmember McAlister moved to approve the item as presented. Councilmember Albus seconded the motion; the motion carried.

AYES (7): Mayor Williams, Mayor Pro-tem Price, Deputy Mayor Pro-tem Rentz, and Councilmembers Albus, Hurt, McAlister and Craver

NAYS (0): None

ADJOURNMENT

There being no further business, the meeting adjourned at 10:13 a.m.

Shawna Atkinson
City Secretary

Anthony Williams
Mayor

Minutes approved on: _____

CITY COUNCIL MEETING
February 25, 2021 at 4:30 p.m.

CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
COUNCIL CHAMBERS, CITY HALL

The City Council of the City of Abilene, Texas met in Regular Session on February 25, 2021, at 4:30 p.m. in the Council Chambers, 555 Walnut St. Mayor Anthony Williams was present and presiding with Mayor Pro-tem Shane Price, Deputy Mayor Pro-tem Jack Rentz and Councilmembers Donna Albus, Weldon Hurt, Kyle McAlister and Travis Craver. Also present were City Manager Robert Hanna, City Attorney Stanley Smith, City Secretary Shawna Atkinson, and various members of the City staff.

EXECUTIVE SESSION

Mayor Williams recessed into Executive Session at 4:30 p.m. pursuant to the following of the Open Meetings Act, with the following issues discussed during this session, as listed on the agenda and authorized by the noted Texas Government Code Section:

- 11. A. 551.071 (Consultation with Attorney)
 - 1. Officer Patrick Sumrall & City of Abilene, Case No 01-18-000-8653
 - 2. Rosie Tonche v City of Abilene, Cause No 50955-A
- 11. D. 551.074 (Personnel Matters)
 - 1. Personnel Matters – City Manager
 - 2. Boards & Commissions – Frontier Texas!
- 11. F. 551.087 (Business Prospect/Economic Development)
 - 1. Abilene Convention Center Hotel Project

The Executive Session ended at 5:12 p.m. and reconvened to Open Session at 5:30 p.m. as noted on the posted agenda. Mayor Williams reported no votes or action were taken in Executive Session.

Councilmember Travis Craver delivered the invocation.

Jettson Gazaille, Kindergarten, Kipptyn Gazaille, 4th Grade, and Griffin Gazaille, 5th Grade, from Allie Ward Elementary led the Pledge of Allegiance to the Flag of the United States of America and State of Texas Flag.

CONSENT AGENDA

The Consent Agenda consisted of items 4-8. No items were pulled for individual consideration.

Deputy Mayor Pro-tem Rentz moved to approve the Consent Agenda. Councilmember Albus seconded the motion. Motion carried.

AYES (7): Mayor Williams, Mayor Pro-tem Price, Deputy Mayor Pro-tem Rentz, and Councilmembers Albus, Hurt, McAlister and Craver
NAYS (0): None

Mayor Pro-tem Price had a conflict of interest on Item 5 and abstained from voting on this item alone. The vote for Item 5 only was as follows:

AYES (6): Mayor Williams, Deputy Mayor Pro-tem Rentz, and Councilmembers Albus, Hurt, McAlister and Craver
NAYS (0): None
ABSTAIN (1): Mayor Pro-tem Price

Councilmember Craver had a conflict of interest on Items 7 and 8, and abstained from voting on those items alone. The vote for Items 7 and 8 only was as follows:

AYES (6): Mayor Williams, Mayor Pro-tem Price, Deputy Mayor Pro-tem Rentz, and Councilmembers Albus, Hurt and McAlister

NAYS (0): None

ABSTAIN (1): Councilmember Craver

4. Minutes: Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Regular Meeting Held on February 11, 2021
5. Ordinance (First Reading) Z-2021-03: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Abi Harvest, LLC to rezone property from Agricultural Open Space (AO) to a mixture of both General Commercial (GC) and Residential Single Family (RS-6) District and located on approximately 172.98 acres near the northwest corner of FM 707 & FM 89
6. Ordinance (First Reading) Z-2021-04: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Kickapoo Land Company and 5KLM Properties, LP to rezone property from Agricultural Open Space (AO) to General Commercial (GC) and located on approximately 82.3 acres near the northwest corner of FM 707 & FM 89
7. Ordinance (First Reading) TC-2021-05: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Hardin-Simmons University to rezone property from Residential Single Family (RS-6) District to General Retail (GR) and located on approximately 1.203 acres at the 1500 and 1600 blocks (north side) of Ambler Avenue in north Abilene
8. Ordinance (First Reading) TC-2021-03: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Hardin-Simmons University to abandon an approximately 60-foot-width of public right-of-way available for Beech Street wedged between the westernmost boundary of Block C in Darby of North Park Subdivision and the easternmost boundary of Block B in Darby of North Park Subdivision. Extending approximately 150-feet north from northernmost right-of-way boundary for Ambler Avenue. Additionally the request is to abandon the 20-foot-wide alley north of lots 5 & 6 of Block C in Darby of North Park Subdivision extending approximately 98-feet from the easternmost right-of-way boundary of Beech Street in Abilene, Taylor County, Texas

REGULAR AGENDA

9. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Awarding Bid No. 2124 to Bontke Brothers, Inc. on Griffith Road Improvements Project
[ASSIGNED RESOLUTION NO. 24-2021]

Greg McCaffery, Director of Public Works, presented the item. Adoption of the item would approve a contract with Bontke Brothers for the reconstruction and widening of Griffith Road from EN 10th Street through the intersection of Marathon Road, including a concrete channel and other miscellaneous drainage improvements.

Mayor Williams opened the public hearing. With no speakers coming forward, the public hearing was closed.

Mayor Pro-tem Price moved to approve the item as presented. Councilmember Craver seconded the motion; motion carried.

AYES (7): Mayor Williams, Mayor Pro-tem Price, Deputy Mayor Pro-tem Rentz, and Councilmembers Albus, Hurt, McAlister and Craver
NAYS (0): None

10. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on the Winter Weather State of Emergency Declared by the Mayor
[NOT CONSIDERED]

Robert Hanna, City Manager, presented the item. Mayor Williams signed a declaration of a state of emergency and per the City Charter, he is allowed to authorize the use of 10% of the emergency funds in the budget. City Staff is working with contractors on this and once they have a dollar amount, it will be brought to Council for approval. City Staff will also bring forward options on a self-generation system for the water plants in time for the July Budget Workshops. There will be a Council Retreat on March 22nd to discuss this further. An option for rewarding City employees who worked tirelessly the past week will also be brought forth to Council at the next meeting, as well as some type of a credit for customers on their water bills.

Mayor Williams opened the public hearing. The following addressed the Council:

- David Swart – stated that he is a National Weather Association Chapter member and that he is working on getting broadband in the rural area to notify people of emergencies like this. Mr. Swart didn't realize that wireless networks are considered broadband and you can still receive emergency alerts and text messages. Mr. Swart gave the public background on public alert messages and how to receive them.
- Rosten Callarman - gave recognition to several employees for outstanding work and stated that much of the community recognizes City Manager Hanna for the work he has done as well.

With no other speakers coming forward, the public hearing was closed.

Council determined that no action was needed at this time. City Staff will bring any related items back to Council for approval at a later date.

PUBLIC COMMENTS

Mayor Williams opened the public comment period. The following addressed the city council:

- David Swart – stated that next week starts the severe weather awareness week in Texas. Mr. Swart encouraged the public to purchase weather radios.
- Rosten Callarman – gave information about the Interested Citizens of Abilene North (ICAN) organization. Mr. Callarman informed the Council that this group is working to build a relationship with the Chamber of Commerce.

With no other speakers coming forward, the public comment period was closed.

ADJOURNMENT

There being no further business, the meeting adjourned at 6:10 p.m.

Shawna Atkinson
City Secretary

Anthony Williams
Mayor

Minutes approved on: _____



**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Mike Rains, Finance Director

SUBJECT: 3. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Accepting the FY 2020 Comprehensive Annual Financial Report (CAFR) (Mike Rains)

GENERAL INFORMATION

The Comprehensive Annual Financial Report (CAFR) for FY 2020 has been completed by staff and audited by BKD, LLP. Some sections that you may want to read are the Letter of Transmittal, Management's Discussion and Analysis, Basic Financial Statements (including notes to the financial statements), and General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis.

In addition, the attachment "*City of Abilene, Texas 2020 Management Letter*" contains required communications by the Auditor to the City Manager and City Council.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends acceptance of the FY 2020 Comprehensive Annual Financial Report.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Accepting the FY 2020 Comprehensive Annual Financial Report
2. FY 2020 Comprehensive Annual Financial Report (CAFR)
3. City of Abilene, Texas 2020 Management Letter
4. Powerpoint - Resolution Acceptance of the FY 2020 CAFR

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
ACCEPTING THE COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL
YEAR ENDING SEPTEMBER 30, 2020.**

WHEREAS, City staff has completed the Comprehensive Annual Financial Report (CAFR) for the fiscal year ending September 30, 2020; and,

WHEREAS, the City Charter requires an annual audit to be made of the accounts, financial records, and transactions of all administrative departments of the City by a certified public accountant selected by the City Council; and,

WHEREAS, the independent public accounting firm of BKD, LLP has audited the CAFR and has included their auditor's reports in the CAFR; and,

WHEREAS, staff recommends accepting the CAFR for the fiscal year ending September 30, 2020.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That the City Council accepts the Comprehensive Annual Financial Report for the fiscal year ending September 30, 2020 as audited by BKD, LLP.

PART 2: That this Resolution shall take effect immediately from and after passage.

ADOPTED this 11th day of March, 2021.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

COMPREHENSIVE ANNUAL FINANCIAL REPORT



City of Abilene, Texas
FISCAL YEAR ENDED
September 30, 2020





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Abilene
Texas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morill

Executive Director/CEO

CITY OF ABILENE, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

City Manager
Robert Hanna

Deputy City Manager/
Chief Financial Officer
Mindy Patterson

Prepared by
Finance Department

Michael Rains, Director
Marjorie Knight, Assistant Finance Director
Becky Windham, Division Manager of Accounting
Alice Jackson, Accountant III
Megan Elling, Accountant III
Chris Moscarelli, Accountant II
Kristina Session, Accountant I
Karen Holland, Internal Auditor

CITY OF ABILENE, TEXAS
Comprehensive Annual Financial Report
Year Ended September 30, 2020

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INTRODUCTORY SECTION





CITY OF ABILENE, TEXAS

Incorporated 1883

New Charter Adopted
November 6, 1962

PRINCIPAL OFFICIALS

September 30, 2020

CITY COUNCIL

Anthony Williams
Donna Albus
Travis Craver
Weldon Hurt
Kyle McAlister
Shane Price
Jack Rentz

Mayor
Council Member
Council Member
Council Member
Council Member
Council Member
Council Member

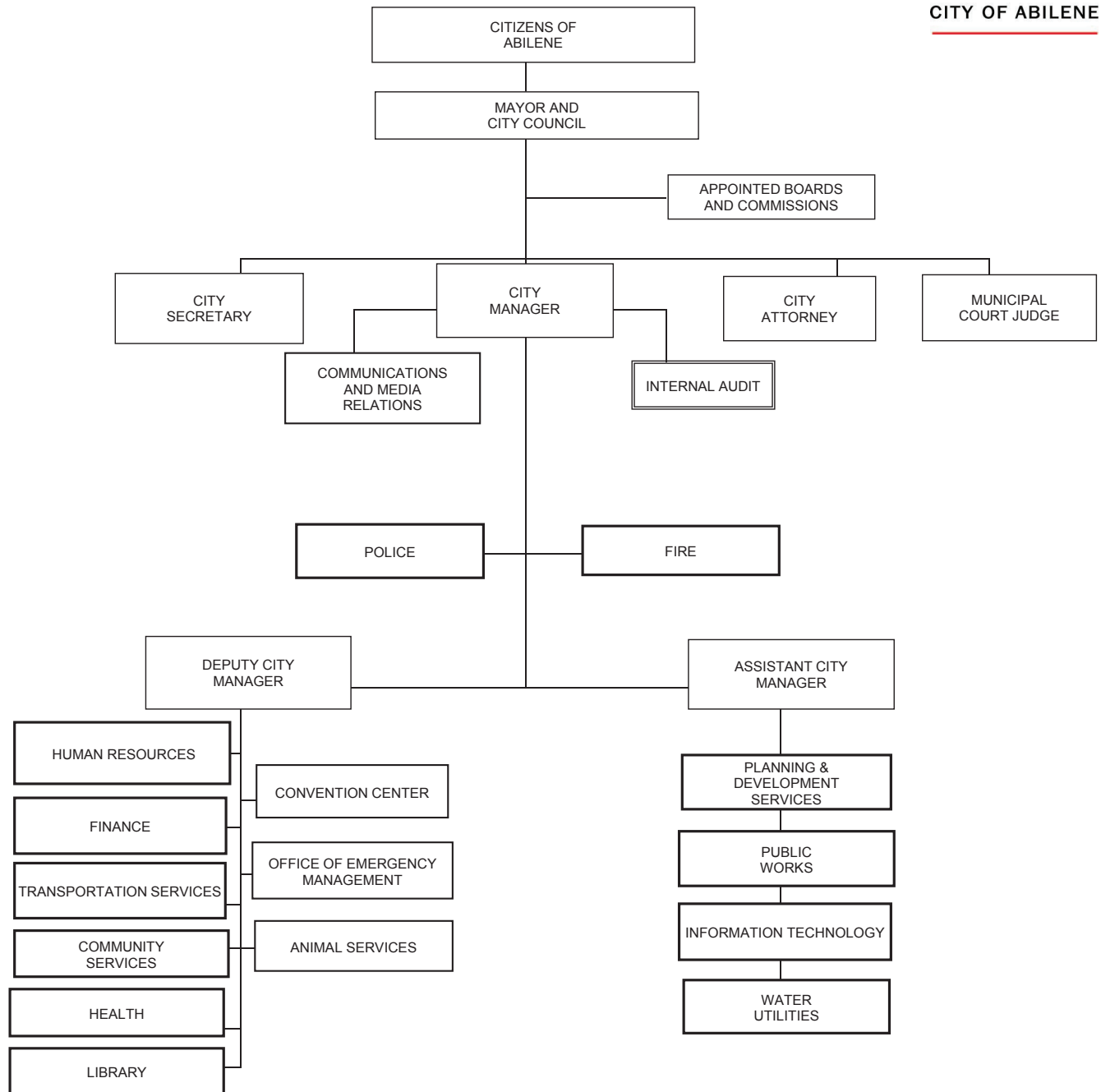
OTHER OFFICIALS

Robert Hanna
Mindy Patterson
Michael Rice
Stanley Smith
Shawna Atkinson
Brenda Alexander
Michael Rains
Mike Warrix
Greg McCaffery
Bob VonWolffradt
Don Green
Julie Hatton
Lesli Andrews
Rodney Taylor
Annette Lerma
Marcus Dudley
Cande Flores

City Manager
Deputy City Manager
Assistant City Manager
City Attorney
City Secretary
Director of Human Resources
Director of Finance
Director of Planning and Development Services
Director of Public Works
Chief Information Officer
Director of Transportation Services
Director of Library Services
Director of Community Services
Director of Water Utilities
Health Director
Police Chief
Fire Chief

ORGANIZATION CHART

OCTOBER 2020





March 2, 2021

Honorable Anthony Williams, Mayor and
Members of the City Council
City of Abilene, Texas

Dear Mayor and Council Members:

I am pleased to submit the Comprehensive Annual Financial Report of the City of Abilene, Texas, for the fiscal year ended September 30, 2020.

The primary purpose of this report is to provide the City Council, citizens, financial community, and others with detailed information concerning the financial condition and performance of the City of Abilene. In addition, this report provides assurance that the City presents fairly its financial position as verified by independent auditors.

The financial statements include implementation of the Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments*. The reporting model requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement it and should be read in conjunction with the MD&A. The City’s MD&A can be found immediately following the independent auditor’s report.

The Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report of the City of Abilene, Texas for the fiscal year ended September 30, 2020, which follows, was prepared by the Finance Department. The basic financial statements have been audited by BKD, LLP an independent audit firm of Certified Public Accountants, whose report is included herein. This audit satisfies Article VII, Section 96 of the City Charter, which requires an annual audit of all accounts of the City, be made by an independent certified public accountant. Additionally, the compliance features of the City’s federal and state grant programs for the year ended September 30, 2020, were audited by the firm of BKD, LLP. Its compliance reports are available under the Federal/State Financial Assistance section of this report.

The City Finance Department is responsible for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures. I believe the data presented is accurate in all material aspects and is presented in a manner, which fairly

sets forth the financial position and results of operation of the City. Furthermore, I believe that all disclosures necessary to enable the reader to gain maximum understanding of the City's financial activity have been included.

These financial statements have been prepared in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

The Development Corporation of Abilene (DCOA), Civic Abilene, Incorporated and the Abilene Convention Center Hotel Development Corporation financial statements have been discretely presented as a component unit of the City. Please refer to Note 1 for further discussion.

All other entities not meeting the criteria for inclusion in the City's financial statements are non-profit organizations established to promote health, housing, industrial and educational development for the people of Abilene. These entities represent legally separate organizations from the City that are not fiscally dependent on or have the potential to impose a financial benefit or burden on the City. The City is not able to impose its will on the organizations or appoint a voting majority of their board. Each separate entity is financially independent and therefore information on these corporations and authorities must be obtained directly from the organizations.

Please refer to Note 1, page 31 for the Abilene Reinvestment Zone #1 and Abilene Tax Increment Reinvestment Zone #2, which are blended component units. The Zones are reported as part of the primary government due to the City's trustee capacity over them.

City Profile

Abilene is the county seat of Taylor County and is primarily located in the northern portion of the county with a small area in Jones County to the north. Located 150 miles west of Fort Worth and 180 miles west of Dallas, Abilene is the economic, educational, medical, and cultural center of the west central Texas area.

Manufacturing plants in Abilene and its immediate vicinity produce such products as beverages; bakeries and tortillas; animal foods; engine, turbine and power equipment; architectural and structural metals; and boiler, tank and shipping containers. Abilene is the home of three co-educational, liberal arts universities, two nursing schools, one two-year college, one technical college, one school of public health, and one pharmacy school. In addition, Abilene State Supported Living Center, which provides campus-based direct services and support to people with intellectual and developmental disabilities, owned and operated by the State of Texas Department of Aging and Disability Services, is located on a 640 acre tract within the City.

Militarily, Abilene and Dyess Air Force Base share a very important association within the development and well-being of the community. Dyess is the home for the 7th Bomb Wing of the Air Force Global Strike Command (AFGSC), which flies the B1-B bomber. Dyess is also home for the 317th Air Lift Group of Air Mobility Command, which flies the C-130J.

The City of Abilene provides a full range of services to the citizens of the community. These services include police and fire protection, economic development, solid waste services, health and social services, public improvements, streets and traffic control, planning and zoning, water and sewer, transit system, airport, libraries, zoo, parks, and recreation facilities as well as general administrative services. The Abilene Transit System is operated under contract to provide transportation services within the City of Abilene. This contractual relationship is reported in the Enterprise Fund. The Abilene Municipal Golf Course is operated under contract to provide management services.

The City was incorporated in 1883 with an original Charter of 1911 and the current 1962 Charter was amended in November of 2006. The City operates under the Council/Manager form of government with the Mayor chosen at large and six (6) council members, three (3) elected from the north side and three (3) from the south side of the T & P railroad tracks. The Mayor and Council Members serve three (3) year staggered terms. The Mayor and City Council appoint the City Manager, the City Attorney, the City Secretary, and the Judge of the Municipal Court. The City is a Home Rule City with all powers granted to home rule cities by the constitution and laws of the state of Texas. The Council enacts legislation, adopts budgets, and determines policies of the City of Abilene. The City Manager, who is appointed by the City Council, executes the laws and administers the government of the City.

All funds included within the Financial Section of this report are considered to be financially accountable by the City and its elected and appointed officials. The financial statements of the City include all governmental activities, business-type activities, organizations, and functions as required by generally accepted accounting principles. The criteria considered in determining which activities to be reported include: The organization's legal status, appointment of the organization's boards, the City's ability to impose its will on the organization, the ability to impose a financial benefit/burden on the City, and fiscal dependency by the organization on the City. The criteria used by the City for including activities in preparing its financial statements are in conformity with Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity," as amended by Statement 61.

Economic Condition and Outlook

The City's original General Fund approved budget for FY 2021 reflected a total revenue increase of \$921,120 and expenditure decrease of \$471,400 from the City's FY 2020 Revised budget. Due to the lingering effects of the Covid-19 pandemic and recently enacted sales tax laws, the City Council on December 17, 2020 lowered the General Fund FY 2021 total budgeted revenues by \$2,464,430 and total budgeted expenditures by \$2,116,161.

Property values in the City had a slight increase in 2020. Net taxable values have increased from \$6.7 billion to \$6.9 billion, or 4%.

For the FY 2021 period of October through February, sales tax revenue is above the FY 2020 amount by .5% and the FY 2021 amended budgeted amount by 3%. The amended FY 2021 sales tax budget estimated that the sales tax budget would decrease by 5%.

Construction values for the period October 2020 thru January 2021 have increased by \$22 million over the same periods in 2019-2020 (\$40 million thru January 2021 compared to \$18 million thru January 2020).

According to the Texas Workforce Commission's *Texas Labor Market Review* publication, unemployment in Abilene is lower than the state-wide average. At the end of December 2020, Abilene's rate was 5.3% compared to the state rate of 7.1%. The Abilene Metropolitan Statistical Area's civilian labor force for December 2020 was 79,019 compared to December 2019 of 79,499.

Financial Policy

The City Council adopted the following Financial Policies on January 14, 2021. The City of Abilene adheres to the Financial Policy for conducting the financial management of the City. The established long-range policies regarding financial management are to exercise a discipline which allows the City to retain a sound financial condition; strive to retain the best possible rating on bonds; provide future generations with the ability to borrow capital for construction of facilities without severe financial burden; and give recognition to the community's needs and ability to pay. These goals are accomplished in the following manner:

- Prudent budgeting and effective budget control. The budget shall balance upon adoption and at year's end. Unencumbered appropriations will lapse and revert to the unassigned fund balance unless designated by Council. Capital project budgets unencumbered at the end of the project will lapse and revert back to the appropriate capital project fund balance.
- Long range planning will be conducted as part of annual strategic planning sessions with Council. These sessions will include current strategic goals, new goals, current financial condition of the City, and the impact on capital needs for the upcoming fiscal year plus four subsequent years.
- Financial accounting and reporting in accordance with methods prescribed by the Governmental Accounting Standards Board and the Government Finance Officers Association.
- Achieving and maintaining a fund balance equivalent to 25% of the General Fund and Utility Fund operating budget.
- The contribution of 5% of sales tax and utility revenues to capital project funds for future capital projects.
- The use of pay as you go financing when prudent for capital projects
- The scheduling of bond issues so that an equal principal amount is retired each year over the life of the issuance in order to provide a declining debt service balance each year.

- Pursuing and adopting alternative revenue streams in order to diversify revenue and reduce the reliance on ad-valorem taxes.
- Recovering direct and indirect costs of service through fees and charges. The City will utilize full-cost and return on investment in most cases. Partial cost pricing or subsidizing services will be determined by Council.
- One-time revenues may be used for capital purchases but cannot be used for recurring costs except for cases of emergency and authorized by Council.
- Current expenditures will be paid with current revenues, approved grants, or the use of fund balance if specifically authorized by Council.
- Reserves in excess of the minimum operating reserve shall be set aside in the Minor Improvement Fund for Council's consideration and expended in accordance with the adopted funding program.

Accounting System and Budgetary Controls

The City's accounting system is conducted on the current financial resources measurement focus and the modified accrual basis of accounting for all Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects), and the fund financial statements have been prepared on this basis. Under this basis, expenditures are recorded when liabilities are incurred; and revenues are recorded when they become measurable and available as net current assets. The economic resources measurement focus and the accrual basis of accounting is followed for the Enterprise and Internal Service Funds. Those fund financial statements are presented on that basis. Under the accrual basis, revenues are recognized in the accounting period in which they are earned. Expenses are recorded when a liability is incurred.

At least thirty (30) days prior to the beginning of each fiscal year, the City Manager submits to the City Council a proposed budget for the fiscal year beginning on the following October 1. The operating budget, which represents the financial plan for the ensuing fiscal year, includes proposed expenditures and the means of financing them. Public hearings are conducted at which all interested persons' comments concerning the budget are heard. The budget for the next fiscal year is legally enacted by the City Council through passage of an ordinance not later than the twenty-fifth day of the last month prior to the beginning of the fiscal year.

Appropriations are legally adopted at the department level. Budgetary controls are maintained at the major category of expenditure level within each operating division. All anticipated expenditures are budgeted for control purposes. Encumbered appropriations are reported as an assignment of fund balance at September 30, 2020. All unencumbered appropriations lapse at year end.

Internal Controls

Internal accounting controls are designed to provide reasonable, but not absolute, assurance of the safeguarding of assets against loss from unauthorized use or disposition

and reliable financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived.

All internal control evaluations occur within the above framework. The Finance Department staff believes the City's internal control structure adequately ensures compliance with laws and regulations and reasonable assurance for safeguarding of assets.

In addition to the financial accounting system, the City exercises internal control through an Internal Auditor. The Internal Auditor reviews City practices to ensure the adequacy of internal controls and compliance with established policies. The City implemented a Fraud, Waste, and Abuse Policy and Report Form to assist in fraud detection.

General Governmental Functions

All eligible property within the City is subject to assessment, levy, and collection of a continuing, direct ad valorem tax sufficient to provide for the payment of principal and interest on outstanding bonds within the limits prescribed by law, and the payment of operation and maintenance costs as approved by the City Council. Under State law and provisions of the City Charter, the City is limited to a maximum tax rate of \$2.50 per \$100 assessed valuation. As shown below the tax rate adopted by the City Council has historically been substantially lower than the maximum provided by law.

A comparison of taxes, together with allocations to the General Fund and the Debt Service Funds are as follows:

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund Operating	\$0.6019	\$0.6069	\$0.5648	\$0.5648	\$0.5448
General Debt Service	<u>0.1858</u>	<u>0.1808</u>	<u>0.2074</u>	<u>0.2103</u>	<u>0.2017</u>
	\$0.7877	\$0.7877	\$0.7722	\$0.7751	\$0.7465

Debt Administration

The City's outstanding bond debt at September 30, 2020, is \$347,660,000. This includes \$232,220,000 for Water and Sewer projects that are supported by revenues from the Water & Sewer Fund.

As of September 30, 2020, the City has authorized, but unissued General Obligation Bonds in the amount of \$300,000. The remaining \$300,000 of unissued bonds are a result of a 1979 authorization for the bonds to be utilized for landfill purposes. Since the City has contracted with a private firm for landfill operations, the \$300,000 will probably never be sold.

The City's strong, positive, and responsive management is reflected by the fact the City has maintained and improved its strong ratings through the challenges of changing economies.

The following ratings are currently assigned to the City of Abilene debt obligations:

	<u>Fitch Ratings</u>	<u>Moody's</u>
General Obligation Bonds	AA+	Aa2

Additional information on bonded debt is presented in the footnotes and the supplementary information in the statistical tables.

Recognitions and Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Abilene for its comprehensive annual financial report for the fiscal year ended September 30, 2019. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

City's Finance Department also received the GFOA's award for Distinguished Budget Presentation for its Annual Budget for the fiscal year beginning October 1, 2019. In order to qualify for the Distinguished Budget Presentation award, the City's budget document was judged to be proficient in several categories including policy documentation, financial planning, and organization.

Independent Audit

The City Charter requires an annual audit to be made of the accounts, financial records, and transactions of all administrative departments of the City by a certified public accountant selected by the City Council. The requirement has been complied with, and the Auditors' Opinion has been included in this report.

In addition, an audit was performed in accordance with standards for financial and compliance audits contained in the Government Auditing Standards issued by the Comptroller General of the U.S. and the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State of Texas Single Audit Circular. The related reports and Auditor's opinions may be found under the Federal/State Financial Assistance section of this report.

Throughout the year, additional audits are performed by federal and state agency auditors. These include Housing and Urban Development, Department of Transportation, Texas Department of Health, and Texas Department of Transportation. The City was found to have administered each of its major federal financial assistance programs in compliance in all material respects.

Acknowledgments

The preparation of this report could not have been accomplished without the full support and efficient and dedicated efforts of the entire staff of the Finance Department and the competent services of the independent auditors, BKD, LLP. I express my appreciation to all members of the Finance Department who assisted and contributed to the completion of this report and to all City Departments involved in the preparation of information for this report. In addition, I express my appreciation to the Mayor, City Council, and City Manager for their continuing interest and support in planning and conducting the financial affairs of the City in a responsible and progressive manner.

Respectfully submitted,



Michael Rains
Director of Finance

FINANCIAL SECTION





Independent Auditor's Report

The Honorable Mayor, City Council and City Manager
City of Abilene, Texas
Abilene, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Abilene, Texas (City) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison and pension and other postemployment benefit information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, statistical section (including SEC disclosures) and the schedule of expenditures of federal and state awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the Texas Comptroller of Public Accounts *Uniform Grant Management Standards*, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections (including SEC disclosures) have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated March 2, 2021, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BKD, LLP

Dallas, Texas
March 2, 2021



MANAGEMENT'S DISCUSSION AND ANALYSIS





CITY OF ABILENE, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS AS OF SEPTEMBER 30, 2020

As management of the City of Abilene, we offer readers of the financial statements this narrative overview and analysis of the financial activities of the City for fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which begins on page I-3 of this report.

FINANCIAL HIGHLIGHTS

On a government-wide basis the City's net position increased by \$12 million or 3% as a result of operations. This increase was made up of an increase in governmental activities net position of \$4 million or 2% and an increase in our business-type activities net position of \$8 million or 4%. Additionally, total assets increased \$32 million or 4%, deferred outflows of resources decreased \$8 million, liabilities increased \$3 million or 1%, and deferred inflows of resources increased \$9 million.

The City's total revenues increased by \$13 million or 7% which is the combined result of a \$2 million increase in governmental activities and \$11 million increase in business-type activities revenue.

Total expenses of all City programs decreased by \$7 million or 3%. Governmental activities increased by \$4 million or 3% while business-type activities decreased by \$11 million or 13%.

The General Fund's revenues exceeded expenditures by \$9 million reduced by net transfers of (\$6) million, resulting in a net increase to fund balance of \$3 million or 9%.

On a budgetary-basis the City's General Fund revenues exceeded budget by \$1 million or 1% and total expenditures were below budgeted amounts by \$3 million or 3%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements - The government-wide financial statements are composed of the Statement of Net Position and Statement of Activities. These statements are designed to provide information about the activities of the City as a whole and present a longer-term view of the City's finances. These statements include all assets and liabilities using the accrual basis of accounting which is similar to private-sector businesses. All of the current year's revenues and expenses are included regardless of when cash is received or paid. The Statement of Net Position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The Statement of Activities presents information showing how the City's net position changed during the fiscal year.

Both of the government-wide financial statements are divided into three kinds of activities:

Governmental activities – The City's basic services that are financed by property, sales and franchise taxes as well as state and federal grants are reported here. The governmental activities of the City include general government, human resources, finance, planning and development, public works, information technology, police, fire, community services, health, and transportation services.

Business-type activities – Fees charged to customers provide the majority of support for these type of activities. The business-type activities of the City include water and sewer services, solid waste services, stormwater services, and transit operations.

Component unit – This section includes entities that the City is financially accountable for even though they are legally separate. The City includes the Development Corporation of Abilene, Abilene Convention Center Hotel Development Corporation, and Civic Abilene in this section.

The government-wide financial statements can be found on pages 18-20 of this report.

Fund Financial Statements – The fund financial statements provide detailed information about the most significant funds of the City, and are not representative of the City as a whole. Some funds are required to be established by law and by bond covenants. Other funds are established to maintain control and manage money for particular purposes or to show that it is meeting legal responsibilities. The City maintains three kinds of funds:

Governmental funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the fund financial statements.

Proprietary funds – When the City charges customers for the services it provides – whether to outside customers or to other units of the City - these services are generally reported in proprietary funds.

Enterprise funds (a component of proprietary funds) are funds where the City charges customers for the services it provides. The enterprise funds are the same (with adjustment for internal service fund transactions) as the business-type activities reported in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

Internal Service funds (another component of proprietary funds) are funds where the City charges other departments for services on a cost reimbursement basis. These funds utilize the accrual basis of accounting. In the government-wide financial statements the assets and liabilities have been included with either the governmental activities or the business activities section with interfund transactions eliminated. In addition, any gain or loss is allocated back to the fund considered the user. The reporting in the government wide financial statements is similar to a consolidation in the private sector. The City's Fleet Services, Self Insurance, and Technology Funds are consolidated with the governmental activities section while the Central Warehouse Fund is consolidated with business-type activities in the Statement of Net Position and Statement of Activities.

Fiduciary Funds - The City acts as the trustee, or fiduciary, for certain funds. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes and cannot use them to finance its operations. These funds are reported in the Statement of Fiduciary Net Position.

The fund financial statements can be found on pages 21-29.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-64.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees and budgetary comparison schedules. The City of Abilene adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 65-73 of this report.

Combining and individual statements are presented following the required supplementary information. Combining and individual statements and schedules can be found on pages 74-127 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For 2020, the total primary government's net position was \$415 million, an increase of \$12 million over 2019. However, the largest portion of the City's net position is the net investment in capital assets (land, building, equipment and infrastructure), which is \$389 million. The net capital assets are not highly liquid; therefore they are not considered future available resources. An additional \$10 million of net position is subject to external restrictions on how the money is to be used. The remaining portion of net position of \$15 million may be used to meet the government's future obligations.

The analysis below focuses on the net position and changes in net position of the City's governmental and business-type activities.

CITY OF ABILENE'S NET POSITION (in thousands)

	Governmental Activities 2020	Governmental Activities 2019	Business-Type Activities 2020	Business-Type Activities 2019	Total Primary Government 2020	Total Primary Government 2019
Current and other assets	\$114,623	\$111,848	\$79,789	\$81,980	\$194,412	\$193,828
Capital assets	316,364	297,186	384,411	372,035	700,775	669,221
Total Assets	<u>430,987</u>	<u>409,034</u>	<u>464,200</u>	<u>454,015</u>	<u>895,187</u>	<u>863,049</u>
Deferred outflows of resources	14,930	24,674	7,318	5,792	22,248	30,466
Other liabilities	12,907	11,197	5,744	7,703	18,651	18,900
Noncurrent liabilities	226,977	227,717	244,525	240,857	471,502	468,574
Total Liabilities	<u>239,884</u>	<u>238,914</u>	<u>250,269</u>	<u>248,560</u>	<u>490,153</u>	<u>487,474</u>
Deferred inflows of resources	10,047	2,415	2,055	290	12,102	2,705
Net Position:						
Net investment in						
capital assets	213,720	207,790	175,633	165,327	389,353	373,117
Restricted	8,669	7,547	1,711	1,544	10,380	9,091
Unrestricted (deficit)	<u>(26,402)</u>	<u>(22,958)</u>	<u>41,850</u>	<u>44,085</u>	<u>15,448</u>	<u>21,127</u>
Total Net Position	<u>\$195,987</u>	<u>\$192,379</u>	<u>\$219,194</u>	<u>\$210,956</u>	<u>\$415,181</u>	<u>\$403,335</u>

Governmental activities total assets increased by \$22 million while total liabilities decreased by \$1 million. The increase in total assets is primarily attributed to an increase in capital assets, with the City spending over \$16 million in street projects and \$9 million in energy saving building improvements during the year. The decrease in total liabilities is primarily the result of the decrease in the net pension liability of \$15 million which was offset by an increase in debt from the issuance of the remaining \$7.3 million of general obligation bonds from the 2015 bond program and \$10.7 million in certificate of obligation bonds. Deferred outflows of resources decreased by \$10 million while deferred inflows of resources increased by \$8 million due to changes in the net pension liability resulting from plan contributions made after the actuarial measurement date and differences in projected and actual investment earnings. See pages 46-51 for information on the City's pension plans.

Governmental activities net position increased by \$4 million or 2%. Net investment in capital assets increased by \$6 million primarily due to street projects funded from the Street Maintenance Fee.

Business-type activities total assets increased by \$10 million and total liabilities increased by \$2 million. The increase in total assets is primarily attributed to the increase in capital assets, with the Water and Sewer fund spending \$9 million for their water meter system project during the year. The increase in total liabilities is a result of issuing \$13.2 million in combination tax and surplus revenue bonds for waterworks and sewer system improvements, offset by a reduction in the net pension liability and the paying down of debt and accounts payable. Both deferred inflows and outflows of resources increased \$2 million due to changes in the net pension liability resulting from plan contributions made after the actuarial measurement date and differences in projected and actual investment earnings. Business-type activities net position increased by \$8 million or 4%. Net investment in capital assets increased by \$10 million and unrestricted net position decreased by \$2 million or 5%. The net increase in total net position can be attributed to the decrease in the net pension liability of \$4 million and \$3 million of capital contributions from developers.

Changes in Net Position

During fiscal year 2020, the total net position of the City increased by \$12 million. Governmental activities net position increased by \$4 million. Business-type activities net position increased by \$8 million due to expenses exceeding revenues by \$12 million before transfers out of \$4 million. The following table summarizes the changes in net position:

CITY OF ABILENE'S CHANGES IN NET POSITION (in thousands)

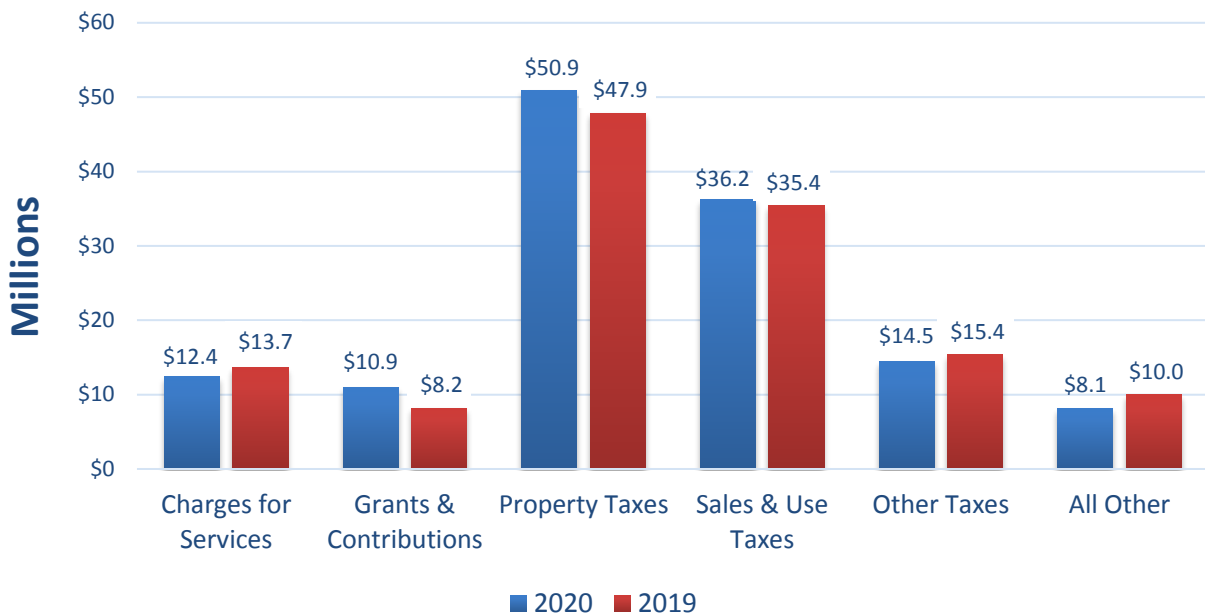
	Governmental Activities 2020	Governmental Activities 2019	Business- Type Activities 2020	Business- Type Activities 2019	Total Primary Government 2020	Total Primary Government 2019
Revenues:						
Program Revenues -						
Charges for services	\$12,448	\$13,696	\$77,322	\$68,712	\$89,770	\$82,408
Operating grants and contributions	7,902	4,900	3,547	2,280	11,449	7,180
Capital grants and contributions	3,013	3,281	3,128	1,269	6,141	4,550
General Revenues -						
Property taxes	50,891	47,854	-	-	50,891	47,854
Sales and use taxes	36,235	35,370	-	-	36,235	35,370
Franchise fees	8,104	8,315	-	-	8,104	8,315
Miscellaneous taxes	6,355	7,089	-	-	6,355	7,089
Investment earnings	1,077	2,648	586	1,595	1,663	4,243
Miscellaneous	7,045	7,323	460	715	7,505	8,038
Gain (loss) on sale/ retirement of capital assets	17	-	345	26	362	26
Total Revenues	133,087	130,476	85,388	74,597	218,475	205,073
Expenses:						
General Government	\$9,830	\$8,590	-	-	\$9,830	\$8,590
Human Resources	1,570	1,498	-	-	1,570	1,498
Finance	9,286	8,636	-	-	9,286	8,636
Planning & Dev. Services	3,989	3,498	-	-	3,989	3,498
Public Works	13,531	12,685	-	-	13,531	12,685
Information Technology	2,152	2,933	-	-	2,152	2,933
Police	34,678	33,378	-	-	34,678	33,378
Fire	28,022	26,858	-	-	28,022	26,858
Transportation Services	6,269	6,123	-	-	6,269	6,123
Community Services	14,683	15,959	-	-	14,683	15,959
Health	5,178	4,785	-	-	5,178	4,785
Interest on long term debt	3,888	3,940	-	-	3,888	3,940
Water and Sewer	-	-	\$53,692	\$65,595	53,692	65,595
Solid Waste Services	-	-	12,769	12,336	12,769	12,336
Transit Services	-	-	4,689	4,525	4,689	4,525
Stormwater Services	-	-	2,403	2,342	2,403	2,342
Total Expenses	133,076	128,883	73,553	84,798	206,629	213,681
Increases (decreases) in net position before transfers	11	1,593	11,835	(10,201)	11,846	(8,608)
Transfers	3,597	1,740	(3,597)	(1,740)	-	-
Increase (decrease) in net position	3,608	3,333	8,238	(11,941)	11,846	(8,608)
Net position - October 1	192,379	189,046	210,956	222,897	403,335	411,943
Net position - September 30	\$195,987	\$192,379	\$219,194	\$210,956	\$415,181	\$403,335

Governmental Activities – Program Revenues and Expenses:

Governmental activities total revenues, both program and general, increased by \$3 million, or 2%. The key factors for this change from fiscal year 2019 to 2020 are as follows:

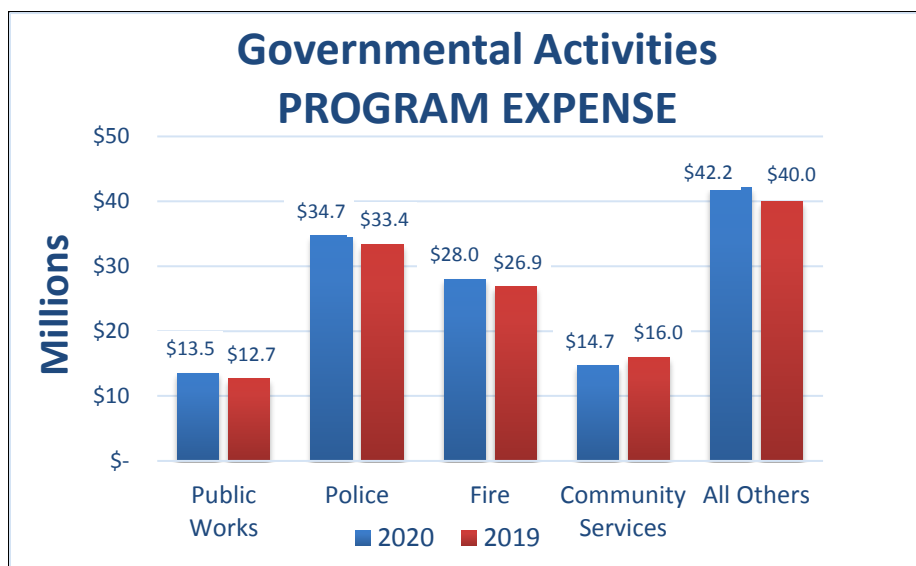
- The City's property net taxable values increased for 2020 by \$296 million or 5%. The tax rate to finance general governmental services increased from .5648 per \$100 of assessed value to \$.6069 for 2020. The tax rate to finance the payment of long-term debt decreased from \$.2074 per \$100 of assessed value to \$.1808 in 2020. The combined tax rate increased from \$.7722 per \$100 of assessed value in 2019 to \$.7877 per \$100 of assessed value in 2020. The total effect the increase in taxable value and increase in tax rate was an overall increase of \$3 million in property taxes collected.
- The City's sales and use taxes increased by \$.8 million or 2%.
- Miscellaneous taxes decreased by \$.7 million or 10% due to the decline in hotel occupancy tax receipts.
- Charges for service decreased \$1 million or 9% due to the impact of COVID-19 closures and related public health precautions.
- Operating grants increased by \$3 million or 61% primarily due to funding provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- Investment earnings decreased by \$2 million due to declines in interest rates.

Governmental Activities REVENUES BY SOURCE



Governmental activities total expenses increased by \$4 million or 3%. The key factors for this increase are explained below:

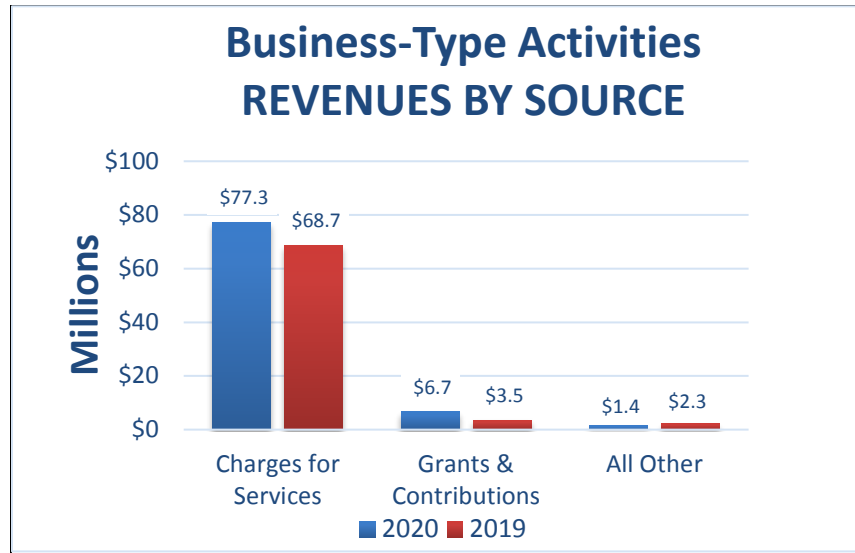
- Expenses increased primarily due to increases in personnel costs, which included a 2% across the board pay raise for all police and fire civil service. Additional increases to personnel costs are attributed to market adjustments for non-civil service personnel as well as market adjustments for police civil service. Additionally, the City's contribution rate for the Abilene Firemen's Relief and Retirement Fund increased by 2%.
- Depreciation expense increased over \$1 million as a result of capital asset additions.
- The decrease in the net pension liability helped to offset the increases mentioned above.



Business-type Activities - Program Revenues and Expenses:

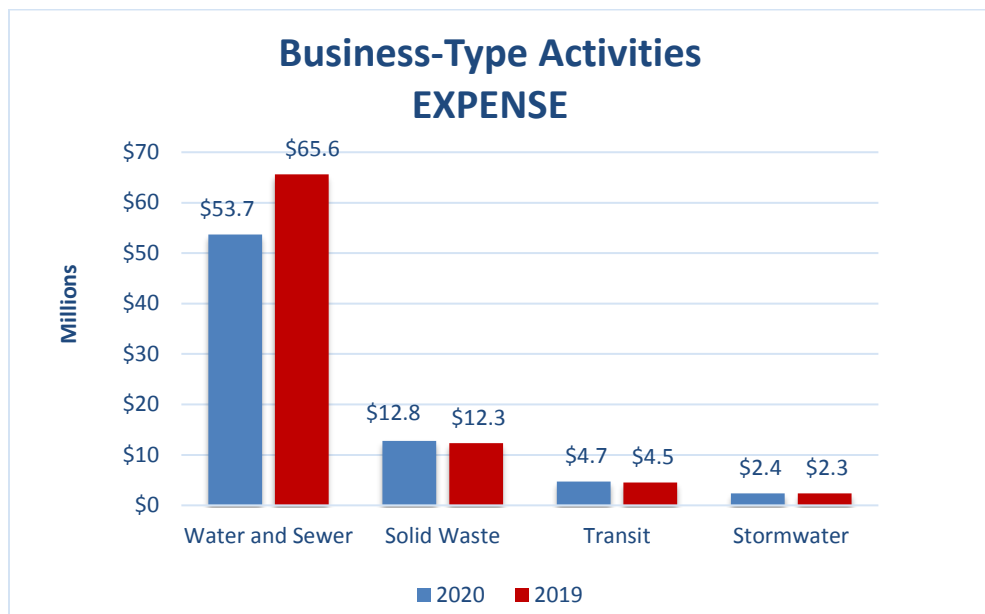
Business-type activities revenues, both program and general, increased by \$11 million or 15%. The key factors for this are explained as follows:

- Capital contributions of water and sewer improvements from private developers increased by \$2 million.
- Operating grants for Transit increased by \$1 million due to funding provided by the CARES Act.
- Water and Sewer charges for service increased \$7 million due to a rate increase and increased water usage.



Business-type activities expenses decreased by \$11 million or 13%.

- The Water and Sewer System expenses decreased by \$12 million or 18%. This decrease is primarily due to the \$13 million contribution of water improvements to the West Central Texas Municipal Water District from 2019.
- Solid Waste Services expenses increased by \$.4 million or 4%, attributable to increased costs for fleet maintenance.



FUND FINANCIAL STATEMENTS

The City's fund financial statements beginning on page 21 show a combined fund balance in governmental funds of \$84 million, which is a \$2 million increase from 2019. Fund balances are considered Nonspendable, Restricted, Committed, Assigned, or Unassigned. Nonspendable fund balances are not in a spendable form such as inventory or prepaid items. Restricted fund balances are required to be spent for specific purposes as set by the providers of the funds, through constitutional provisions, or by enabling legislation. Committed fund balance includes

amounts that can be used only for the specific purposes determined by a formal action of the City Council. Assigned fund balances represent funds that have been designated internally for specific purposes. Finally, Unassigned fund balances are amounts that are available for any purpose. Of the \$84 million combined fund balance, \$31 million is Restricted, \$3 million is Committed, \$16 million is Assigned and \$34 million is Unassigned.

The increase in total fund balance of \$2 million differs from the \$4 million increase in governmental activities net position in the government wide financial statements. The differences between these two statements are reflected in the reconciliation presented on page 23. The primary differences are in the manner that capital assets, debt, and certain accruals are recorded between the two statements.

The following table summarizes the changes in fund balance for Governmental Funds:

CITY OF ABILENE'S CHANGES IN FUND BALANCE (in thousands)

	General Fund 2020	General Capital Projects 2020 (1)	General Obligation Bonds Other Projects 2020 (1)	Nonmajor Governmental 2020	Total Governmental 2020	General Fund 2019	Debt Service 2019 (2)	Certificate of Obligation Bonds Capital Project 2019 (2)	Nonmajor Governmental 2019	Total Governmental 2019
Revenues:										
Taxes	\$86,560			\$14,916	\$101,476	\$81,818	\$12,616		\$4,158	\$98,592
Intergovernmental	2,392			5,688	8,080	615			4,256	4,871
All other revenues	13,466	\$1,753	\$227	7,789	23,235	15,392	114	\$488	10,308	26,302
Total Revenues	102,418	1,753	227	28,393	132,791	97,825	12,730	488	18,722	129,765
Expenditures:										
Current	93,768	2,725	7	10,173	106,673	89,446		64	11,665	101,175
Debt Service			113	12,328	12,441		13,610			13,610
Capital Projects		12,517	9,968	12,972	35,457			14,795	17,026	31,821
Total Expenditures	93,768	15,242	10,088	35,473	154,571	89,446	13,610	14,859	28,691	146,606
Excess (Deficit) of Revenues Over Expenditures	8,650	(13,489)	(9,861)	(7,080)	(21,780)	8,379	(880)	(14,371)	(9,969)	(16,841)
Other Financing Sources (Uses)										
Issuance of debt (net of refundings)			8,399	12,233	20,632					
Proceeds from sale of capital assets	17				17	307			9	316
Transfers in	5,249	20,932		5,005	31,186	5,157	807		11,465	17,429
Transfers out	(11,042)	(4,665)	(60)	(12,296)	(28,063)	(10,489)			(4,992)	(15,481)
Total Other Financing Sources (Uses)	(5,776)	16,267	8,339	4,942	23,772	(5,025)	807		6,482	2,264
Net Change in Fund Balances	2,874	2,778	(1,522)	(2,138)	1,992	3,354	(73)	(14,371)	(3,487)	(14,577)
Fund Balances Beginning of Year	31,582	11,700	21,030	17,612	81,924	28,228	1,766	17,361	49,146	96,501
Fund Balances End of Year	\$34,456	\$14,478	\$19,508	\$15,474	\$83,916	\$31,582	\$1,693	\$2,990	\$45,659	\$81,924

(1) Included in Nonmajor in 2019

(2) Included in Nonmajor in 2020

Notable changes in the major and nonmajor governmental funds are as follows:

- General Fund total revenues increased by \$5 million and expenditures increased by \$4 million.
 - Property tax revenues increased by over \$4 million and sales tax increased by \$.8 million. See the Government-Wide-Financial-Analysis for an explanation of this increase.
 - Franchise fees decreased by \$.2 million.
 - Licenses and permits increased by \$.2 million, which is mostly attributed to a rise in building permit fees.

- Intergovernmental revenue increased by \$2 million due to funding from the CARES Act and SAFER grants.
- Charges for service decreased by \$1 million due to the impact of COVID-19 closures and related public health precautions.
- Interest earnings decreased by \$.5 million due to declines in interest rates.
- Current expenditures increased by \$4 million or 5% primarily due to increases in personnel costs as mentioned earlier in the discussion of changes in net position for governmental activities.
- The General Capital Projects Fund revenues increased \$1 million due to contributions received for the Downtown Hotel Project.
 - Capital outlay increased \$4 million due to an increase in street projects.
 - Net other financing sources (uses) increased \$8 million primarily due to funding transferred from the Street Maintenance Fee fund to finance the street projects mentioned earlier.
- The General Obligation Bonds Other Projects Fund interest earnings decreased by \$.4 million due to declines in interest rates.
 - Capital outlay increased \$2 million for ongoing street projects.
 - Net other financing sources (uses) increased \$8.3 million primarily due to the issuance of \$7.3 million in bonds, the final issuance from the 2015 bond program.
- Debt Service Fund total revenues increased by \$1.2 million and is a nonmajor governmental fund in 2020.
 - While the overall tax rate to fund debt service decreased from \$.2074 to \$.1808 per \$100 of assessed value in fiscal year 2020, there was an increase to assessed property values resulting in the increase to revenue.
- The Certificate of Obligation Bond Capital Project Fund's net other financing sources (uses) increased \$12 million due to the issuance of bonds for energy saving building improvements and the final installment of the radio communications upgrade. This fund is included as a nonmajor governmental fund in 2020.

The proprietary fund financial statements beginning on page 25 are consistent with the government wide financial statements with the exception that Internal Service Funds are included as a proprietary fund on page. Significant changes in the Internal Service Funds are as follows:

Net position of the Internal Service Funds decreased by \$.3 million or 1%.

- Considerable efforts have been made to stabilize the Self Insurance Fund over the past several years. To address ongoing concerns with rising health and prescription drug costs, the City changed health insurance providers from Aetna to Blue Cross Blue Shield effective January 1, 2020. In 2020, the \$2 million increase in operating expenses in the Self Insurance Fund was offset with over \$2 million in reimbursements from stop loss insurance and the fund was able to reduce its net operating loss by \$.8 million over the prior year operating loss. Efforts to balance the fund are ongoing and include additional one-time transfers from the General Fund and increases to the City's health contribution rate in 2021.

GENERAL FUND BUDGET HIGHLIGHTS

The City prepares its annual operating budget on a basis which differs from U.S. generally accepted accounting principles (GAAP basis). See Note 2 of the notes to financial statements for an explanation of these differences. The original General Fund budget was amended during the year which had the effect of decreasing total revenues by \$1 million and decreasing total expenses by \$.3 million. The final General Fund budget provided for a \$1 million deficit to allow for use of excess fund balance above our operating reserve for one-time expenditures. Actual budget basis revenues, expenditures, and other financing sources (uses) for 2020 resulted in a positive increase in fund balance of \$3 million.

The General Fund's actual budget basis total revenues were \$102 million while budgeted total revenues were \$101 million. The positive variance of \$1 million was due to sales tax, permit fees, and grant revenues exceeding expectations.

General Fund's actual budget basis expenditures before other financing sources (uses) were \$94 million while budgeted expenditures were \$96 million. The positive variance of \$2 million was due to savings from personnel vacancies and continued conservative spending.

CAPITAL ASSETS

At the end of fiscal year 2020 the City had \$701 million invested in capital assets, net of accumulated depreciation. These capital assets include land, building and improvements, improvements other than buildings, machinery and equipment, construction in progress, vehicles, infrastructure, and intangible assets such as software and water rights. See Note 6 in the notes to financial statements for additional detail of the capital assets.

The capital assets are summarized below:

Capital Assets, Net of Accumulated Depreciation/Amortization (in thousands)

	Governmental Activities 2020	Governmental Activities 2019	Business-Type Activities 2020	Business- Type Activities 2019	Total Primary Government 2020	Total Primary Government 2019
Land	\$12,800	\$12,097	\$2,281	\$2,162	\$15,081	\$14,259
Construction in progress	22,048	25,323	21,847	9,427	43,895	34,750
Buildings and improvements	67,376	51,053	198,804	203,651	266,180	254,704
Improvements other than buildings	94,854	99,109	142,264	136,670	237,118	235,779
Infrastructure	87,104	80,227			87,104	80,227
Machinery and equipment	10,037	7,411	3,275	3,429	13,312	10,840
Vehicles	22,098	21,848	770	859	22,868	22,707
Intangible Assets	47	118	15,170	15,837	15,217	15,955
Total	<u>\$316,364</u>	<u>\$297,186</u>	<u>\$384,411</u>	<u>\$372,035</u>	<u>\$700,775</u>	<u>\$669,221</u>

The City's capital asset additions for fiscal year 2020 (net of construction in progress retirements) for its governmental activities and business-type activities were \$65 million.

Governmental activities capital additions (net of construction in progress retirements) were \$41 million. The more significant additions were \$10 million for street and traffic improvements, \$2 million for parks and recreation improvements, \$2 million for radio infrastructure, and \$22 million for the new Law Enforcement Center, Municipal Court, and Water Utility Offices with \$21 million added to Construction in Progress. At year end Construction in Progress consisted primarily of \$6 million of street and traffic improvements and \$9 million in energy saving improvements for City buildings.

Business-type activities capital additions (net of construction in progress retirements) were \$24 million. The most significant additions were \$4 million in sewer system improvements and \$6 million in water system improvements, with \$15 million added to Construction in Progress. At year end Construction in Progress consisted of water and sewer system improvement projects totaling \$21 million.

LONG-TERM OBLIGATIONS

At year end the City had \$471 million of long-term obligations, an increase of \$3 million or 1%. The table below reflects the long term obligations at year end:

Long-Term Obligations (in thousands)

	Governmental Activities 2020	Governmental Activities 2019	Business- Type Activities 2020	Business-Type Activities 2019	Total Primary Government 2020	Total Primary Government 2019
General obligation bonds	\$82,300	\$78,995	\$174,015	\$42,900	\$256,315	\$121,895
Certificates of obligation	33,140	23,905	58,205	170,255	91,345	194,160
Contractual obligations		274				274
Bond premiums	11,951	11,062	7,921	19,519	19,872	30,581
Compensated absences	10,607	10,117	648	591	11,255	10,708
Liability for health claims	952	795			952	795
Workers compensation claims	4,273	3,414			4,273	3,414
Liability for other claims		775				775
Other post employment benefits	4,023	3,356	876	729	4,899	4,085
Net pension liability	79,731	95,024	2,861	6,863	82,592	101,887
Total	<u>\$226,977</u>	<u>\$227,717</u>	<u>\$244,526</u>	<u>\$240,857</u>	<u>\$471,503</u>	<u>\$468,574</u>

During 2020, the City issued the remaining \$7.3 million of general obligation bonds from the 2015 bond program for street and airport improvements. The City also issued \$10.745 million of certificates of obligation for radio infrastructure and energy saving improvements for city buildings and \$13.185 million of combination tax and surplus revenue certificates of obligation for water and sewer system improvements. Additionally, refunding bonds for governmental and business-type activities were issued for debt service savings of \$17 million.

The net pension liability of the City decreased by \$19 million, which is determined based on actuarial valuations of the City's retirement plans, consisting of the Texas Municipal Retirement System and the Abilene Firemen's Relief and Retirement Fund. See Note 7, pages 46-51 for information on the City's pension plans.

See Note 9, pages 55-58, of the notes to financial statements for additional information on long-term obligations.

The City's General Obligation Bond, Certificates of Obligation, and Revenue Bonds continue to be rated AA+ by Standard & Poor's and AA+ by Fitch Ratings. General Obligation Refunding Bonds issued in 2020 are rated AA+ by Fitch Ratings and Aa2 by Moody's.

ECONOMIC FACTORS AND FISCAL YEAR 2021

The City considered many factors in setting the fiscal year 2021 budget. The most significant of these factors was the impact and uncertainty of the COVID-19 pandemic. Funding provided by the CARES Act for Transit and the Airport is being utilized to help reduce the General Fund subsidies for these programs in 2021. Additionally, cuts were made across expense budgets and several positions were frozen. The General Fund operating tax rate for 2021 was decreased from \$.6069 per \$100 of assessed value to \$.6019 per \$100 of assessed value. Other factors considered were a 5% increase in the City's assessed property tax values and a .6% increase in sales tax revenues. The General Fund budgeted revenues and expenditures were both set at \$107 million, with no change over 2020. In December 2020, additional program cuts were made and positions eliminated as a result of the ongoing COVID-19 pandemic and recent enactment of changes to sales tax laws, and the budget was amended down to \$105 million for both revenues and expenditures.

The Debt Service Fund tax rate for 2021 was increased from \$.1808 per \$100 of assessed value to \$.1858 as a result of higher debt service requirements in 2021.

The Water and Sewer Fund's 2021 budgeted expenses are \$56 million, a \$7 million decrease from 2020. This decrease is mostly attributable to the planned financing of capital projects with recent debt issuances instead of through operating reserves as was done in the prior year. In an effort to ensure adequate funding is available for current operations and to meet the ongoing debt service requirements of the fund, the City has adopted a five-year plan to increase water and sewer rates, with the second rate increase effective in 2021. Fiscal year 2021 budgeted revenues are \$60 million, a \$2 million increase over 2020.

REQUESTS FOR INFORMATION

The financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the Finance Department, Attention: Finance Director, P.O. Box 60, Abilene, Texas 79604, call (325) 676-6324, or e-mail at Mike.Rains@Abilenetx.gov.

BASIC FINANCIAL STATEMENTS





CITY OF ABILENE, TEXAS
Statement of Net Position
September 30, 2020

Exhibit A-1

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Business-type Component Units
ASSETS				
Cash and cash equivalents	\$ 66,846,231	\$ 40,763,729	\$ 107,609,960	\$ 34,011,107
Investments	439,933	303,846	743,779	177,946
Receivables:				
Accounts receivable, net	11,773,348	11,009,408	22,782,756	2,070,756
Delinquent taxes receivable, net	1,067,340	-	1,067,340	-
Internal balances	2,900,061	(2,900,061)	-	-
Due from other governments	1,312,558	1,251,435	2,563,993	-
Inventories - materials and supplies	374,389	1,379,051	1,753,440	-
Prepaid items	202,744	31,706	234,450	-
Restricted Assets:				
Cash and cash equivalents	27,826,696	27,936,534	55,763,230	-
Investments	20,516	13,361	33,877	-
Notes receivable	1,859,278	-	1,859,278	22,840,116
Capital assets not being depreciated	34,847,934	24,127,916	58,975,850	4,849,621
Capital assets net of accumulated depreciation	281,516,336	360,282,999	641,799,335	32,129,374
TOTAL ASSETS	430,987,364	464,199,924	895,187,288	96,078,920
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources	14,930,271	7,318,351	22,248,622	-
LIABILITIES				
Accounts payable	5,536,633	2,802,871	8,339,504	2,409,967
Retainage payable	720,265	576,638	1,296,903	-
Accrued expenses	3,680,760	830,721	4,511,481	34,417
Accrued interest	701,905	967,794	1,669,699	-
Other deposits and liabilities	273,108	180,561	453,669	-
Unearned revenues	1,993,980	385,961	2,379,941	-
Noncurrent liabilities:				
Due within one year	10,719,905	10,394,907	21,114,812	8,934
Due in more than one year	216,257,084	234,129,669	450,386,753	24,202
TOTAL LIABILITIES	239,883,640	250,269,122	490,152,762	2,477,520
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources	10,047,215	2,054,941	12,102,156	-
NET POSITION				
Net Investment in capital assets	213,719,970	175,633,219	389,353,189	36,978,995
Restricted for:				
Contractual obligations	-	-	-	20,587,452
Debt service	2,706,988	1,711,202	4,418,190	-
Capital projects	2,099,660	-	2,099,660	-
Public safety	1,386,321	-	1,386,321	-
Economic development	609,682	-	609,682	-
Community services	938,438	-	938,438	-
General government	583,885	-	583,885	-
Other purposes	344,059	-	344,059	-
Unrestricted (deficit)	(26,402,223)	41,849,791	15,447,568	36,034,953
TOTAL NET POSITION	\$ 195,986,780	\$ 219,194,212	\$ 415,180,992	\$ 93,601,400

The accompanying notes are an integral part of the financial statements.

CITY OF ABILENE, TEXAS
Statement of Activities
For the Year Ended September 30, 2020

		Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
	Expenses			
FUNCTIONS/PROGRAMS				
PRIMARY GOVERNMENT:				
Governmental activities:				
General Government	\$ 9,830,243	\$ 843,125	\$ 439,571	\$ 27,000
Human Resources	1,570,279	-	-	-
Finance	9,285,750	1,307,852	34,659	-
Planning and Development Services	3,988,960	1,522,816	1,435,340	-
Public Works	13,530,464	4,535,380	292,832	2,375,425
Information Technology	2,152,152	-	20,330	-
Police	34,678,306	1,444,909	562,737	-
Fire	28,021,775	109,360	1,069,903	100,385
Transportation Services	6,268,550	1,650,576	692,768	509,749
Community Services	14,682,403	442,926	299,620	-
Health	5,178,401	591,236	3,053,883	-
Interest and fees on long-term debt	3,888,230	-	-	-
Total governmental activities	133,075,513	12,448,180	7,901,643	3,012,559
Business-type activities				
Water and Sewer Services	53,692,219	57,535,961	25,870	3,011,308
Solid Waste Services	12,769,458	16,605,005	3,030	-
Transit Services	4,688,616	333,491	3,506,333	116,635
Stormwater Services	2,402,698	2,847,627	11,881	-
Total business-type activities	73,552,991	77,322,084	3,547,114	3,127,943
Total primary government	\$ 206,628,504	\$ 89,770,264	\$ 11,448,757	\$ 6,140,502
COMPONENT UNITS:				
Business-Type	\$ 13,594,319	\$ 114,057	\$ -	\$ 1,502,334

General Revenues

Property taxes, levied for general purposes
Property taxes, levied for debt service
Sales and use taxes
Franchise taxes
Occupancy tax
Other taxes
Investment earnings net of change in fair value of investments
Gain on sale of capital assets
Miscellaneous income
Transfers
Total general revenues and transfers
Change in net position
Net position, beginning of year
Net position, end of year

The accompanying notes are an integral part of the financial statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Business-type Component Units
Governmental Activities	Business-type Activities	Total	
\$ (8,520,547)	\$ -	\$ (8,520,547)	\$ -
(1,570,279)	-	(1,570,279)	-
(7,943,239)	-	(7,943,239)	-
(1,030,804)	-	(1,030,804)	-
(6,326,827)	-	(6,326,827)	-
(2,131,822)	-	(2,131,822)	-
(32,670,660)	-	(32,670,660)	-
(26,742,127)	-	(26,742,127)	-
(3,415,457)	-	(3,415,457)	-
(13,939,857)	-	(13,939,857)	-
(1,533,282)	-	(1,533,282)	-
(3,888,230)	-	(3,888,230)	-
(109,713,131)	-	(109,713,131)	-
-	6,880,920	6,880,920	-
-	3,838,577	3,838,577	-
-	(732,157)	(732,157)	-
-	456,810	456,810	-
-	10,444,150	10,444,150	-
\$ (109,713,131)	\$ 10,444,150	\$ (99,268,981)	\$ -
\$ -	\$ -	\$ -	\$ (11,977,928)
\$ 39,427,795	\$ -	\$ 39,427,795	\$ -
11,463,301	-	11,463,301	-
36,234,787	-	36,234,787	12,078,263
8,103,843	-	8,103,843	-
2,874,140	-	2,874,140	-
3,480,375	-	3,480,375	-
1,077,183	586,036	1,663,219	408,026
16,900	344,929	361,829	475,122
7,044,983	460,299	7,505,282	1,251,928
3,597,434	(3,597,434)	-	-
113,320,741	(2,206,170)	111,114,571	14,213,339
3,607,610	8,237,980	11,845,590	2,235,411
192,379,170	210,956,232	403,335,402	91,365,989
\$ 195,986,780	\$ 219,194,212	\$ 415,180,992	\$ 93,601,400

CITY OF ABILENE, TEXAS
Balance Sheet
Governmental Funds
September 30, 2020

Exhibit B-1

	2020				
	General Fund	General Capital Projects	General Obligation Bonds Other Projects	Nonmajor Governmental	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 29,756,420	\$ 15,482,676	\$ -	\$ 9,067,842	\$ 54,306,938
Investments	173,694	115,408	-	57,366	346,468
Receivables (net):					
Accounts receivable	10,588,968	1,548	-	988,048	11,578,564
Property taxes receivable	1,067,340	-	-	-	1,067,340
Due from other funds	2,115,516	-	-	14,779	2,130,295
Due from other governments	201,754	-	-	1,110,804	1,312,558
Notes receivable, net	-	-	-	1,859,278	1,859,278
Inventories - materials and supplies	4,630	-	-	-	4,630
Prepaid items	18,297	-	-	2,386	20,683
Restricted assets:					
Cash and cash equivalents	-	-	20,942,846	6,883,850	27,826,696
Investments	-	-	538	19,978	20,516
TOTAL ASSETS	\$ 43,926,619	\$ 15,599,632	\$ 20,943,384	\$ 20,004,331	\$ 100,473,966
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
LIABILITIES:					
Accounts payable	\$ 1,875,302	\$ 1,027,200	\$ 1,217,334	\$ 874,982	\$ 4,994,818
Retainage payable	-	56,983	211,080	452,202	720,265
Accrued expenditures	3,289,675	-	-	301,169	3,590,844
Due to other funds	89,774	-	7,619	924,154	1,021,547
Other deposits and liabilities	168,788	37,281	-	67,039	273,108
Unearned revenues	83,063	-	-	1,910,917	1,993,980
Total Liabilities	<u>5,506,602</u>	<u>1,121,464</u>	<u>1,436,033</u>	<u>4,530,463</u>	<u>12,594,562</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable revenue	<u>3,963,728</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,963,728</u>
FUND BALANCES:					
Non-spendable:					
Inventory	4,630	-	-	-	4,630
Prepaid items	18,297	-	-	2,386	20,683
Restricted for:					
Debt service	-	-	-	2,706,988	2,706,988
Capital projects	-	-	19,507,351	5,356,240	24,863,591
Other purposes	-	-	-	3,862,385	3,862,385
Committed to:					
Other purposes	-	-	-	2,649,259	2,649,259
Assigned to:					
Capital projects	-	14,478,168	-	896,610	15,374,778
Other purposes	436,894	-	-	-	436,894
Unassigned	<u>33,996,468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,996,468</u>
Total Fund Balances	<u>34,456,289</u>	<u>14,478,168</u>	<u>19,507,351</u>	<u>15,473,868</u>	<u>83,915,676</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 43,926,619	\$ 15,599,632	\$ 20,943,384	\$ 20,004,331	\$ 100,473,966

The accompanying notes are an integral part of the financial statements.

CITY OF ABILENE, TEXAS
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
As of September 30, 2020

Exhibit B-1 Continued

Total Fund Balances - Governmental Funds \$ 83,915,676

Amounts reported for governmental activities in the statement of net position (A-1)
are different because:

Capital assets used in governmental activities are not financial resources and,
therefore, are not reported in governmental funds.

Governmental capital assets	\$ 512,753,602	
Accumulated depreciation	<u>(212,908,889)</u>	
		299,844,713

Deferred outflows from refunding of debt represent a consumption of net position that
applies to future periods and therefore will not be recognized as an outflow of resources
until then. The amount is deferred and amortized over the shorter of the life of the
refunded or refunding debt.

1,987,678

Deferred inflows from refunding of debt represent the acquisition of net position that applies
to a future period and therefore will not be recognized as an inflow of resources until then. The
amount is deferred and amortized over the shorter of the life of the refunded or refunded debt.

(5,175)

Other long-term assets are not available to pay for current period expenditures and,
therefore, are reported as unavailable revenue in the funds.

Franchise taxes	943,687	
Property taxes	926,110	
Fines and forfeits	<u>2,093,931</u>	
		3,963,728

Internal service funds are used by management to charge the costs of certain activities,
such as equipment services, information services and self-insurance to individual
funds. The assets and liabilities of most of the internal service funds are included in
governmental activities in the statement of net position.

25,132,257

Long-term liabilities are not due and payable in the current period and therefore are not
reported in the funds.

Accrued interest payable	(701,905)	
Compensated absences	(10,514,783)	
General obligation bonds	(82,300,000)	
Certificates of obligation	(33,140,000)	
Unamortized premiums on bonds and certificate of obligations	<u>(11,950,734)</u>	
		(138,607,422)

Net pension liability, Other Post Employment Benefit (OPEB) liability, pension and OPEB
related deferred outflows and inflows of resources are not due in the current period and
therefore are not reported in the funds. These amounts consist of:

Other post employment benefits liability	(3,915,074)	
Net pension liability	(79,273,545)	
Deferred outflows of resources	12,800,080	
Deferred inflows of resources	<u>(9,856,136)</u>	
		(80,244,675)

Net Position of Governmental Activities	<u>\$ 195,986,780</u>
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The accompanying notes are an integral part of the financial statements.

CITY OF ABILENE, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Funds
Year Ended September 30, 2020

Exhibit B-2

	2020				
	General Fund	General Capital Projects	General Obligation Bonds Other Projects	Nonmajor Governmental	Total Governmental Funds
REVENUES:					
Taxes	\$ 86,560,171	\$ -	\$ -	\$ 14,916,353	\$ 101,476,524
Licenses and permits	1,710,152	-	-	158,608	1,868,760
Fines and forfeitures	1,119,330	-	-	339,991	1,459,321
Charges for services	3,649,911	-	-	4,903,849	8,553,760
Intergovernmental revenues	2,392,152	-	-	5,687,855	8,080,007
Assessments/Passenger Facility Charge	122	1,585	-	449,289	450,996
Investment earnings	359,738	151,140	226,619	211,850	949,347
Miscellaneous	6,626,754	1,600,385	-	1,725,452	9,952,591
Total Revenues	102,418,330	1,753,110	226,619	28,393,247	132,791,306
EXPENDITURES:					
Current:					
General Government	5,558,400	2,352,450	-	261,527	8,172,377
Human Resources	1,806,687	3,395	-	-	1,810,082
Finance	7,501,221	74,506	1,946	1,887,808	9,465,481
Planning and Development Services	2,375,946	11,363	-	1,527,127	3,914,436
Public Works	7,186,085	105,612	339	778,436	8,070,472
Information Technology	2,148,756	-	-	26,865	2,175,621
Police	30,394,427	108,342	-	375,123	30,877,892
Fire	22,669,849	8,177	-	61,673	22,739,699
Transportation Services	2,008,041	-	-	214,169	2,222,210
Community Services	12,118,518	61,716	4,771	35,480	12,220,485
Health	-	-	-	5,005,079	5,005,079
Debt Service:					
Principal	-	-	-	8,023,776	8,023,776
Interest	-	-	-	3,912,708	3,912,708
Fees and other charges	-	-	112,745	391,620	504,365
Capital outlay	-	12,516,876	9,968,393	12,971,611	35,456,880
Total expenditures	93,767,930	15,242,437	10,088,194	35,473,002	154,571,563
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	8,650,400	(13,489,327)	(9,861,575)	(7,079,755)	(21,780,257)
OTHER FINANCING SOURCES (USES):					
Issuance of debt	-	-	7,315,000	10,745,000	18,060,000
Bond premium	-	-	1,084,405	1,620,231	2,704,636
Issuance of refunding bonds	-	-	-	13,255,000	13,255,000
Payments to refunded bond escrow agent	-	-	-	(13,387,316)	(13,387,316)
Proceeds from sale of capital assets	16,900	-	-	-	16,900
Transfers in	5,248,904	20,932,311	-	5,004,710	31,185,925
Transfers out	(11,042,184)	(4,665,033)	(60,304)	(12,295,807)	(28,063,328)
Total Other Financing Sources (Uses)	(5,776,380)	16,267,278	8,339,101	4,941,818	23,771,817
NET CHANGE IN FUND BALANCES	2,874,020	2,777,951	(1,522,474)	(2,137,937)	1,991,560
FUND BALANCES BEGINNING OF YEAR	31,582,269	11,700,217	21,029,825	17,611,805	81,924,116
FUND BALANCES END OF YEAR	\$ 34,456,289	\$ 14,478,168	\$ 19,507,351	\$ 15,473,868	\$ 83,915,676

The accompanying notes are an integral part of the financial statements.

**Reconciliation of Statement of Revenues, Expenditures and Change
In Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2020**

Net Change in Fund Balances - Governmental Funds \$ 1,991,560

Amounts reported for governmental activities in the statement of activities (A-2)
are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation and capital disposals in the current period.

Capital acquisition	\$ 37,856,334	
Residual value of assets disposed of	(3,367,740)	
Depreciation	<u>(16,052,699)</u>	
		18,435,895

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. This adjustment is to recognize the net change in "unavailable" revenue.

Franchise Taxes	19,732	
Property Taxes	87,985	
Fines and forfeits	<u>115,343</u>	
		223,060

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Issuance of bonds	(18,060,000)	
Issuance of refunding bonds	(13,255,000)	
Bond premiums	(2,704,636)	
Principal repayments	8,023,776	
Payments to refunded bond escrow agent	13,387,316	
Amortization of bond premiums and deferred loss on bond refunding	<u>692,119</u>	
		(11,916,425)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in compensated absences	(475,263)	
Change in accrued interest payable	<u>(163,275)</u>	
		(638,538)

Changes to Other Post Employment Benefit (OPEB) liability, net pension liability, OPEB and pension related deferred outflows and inflows of resources do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

(3,972,632)

Internal service funds are used by management to charge the costs of certain activities, such as equipment maintenance, equipment replacement, information service and self-insurance to individual funds. The change in net position of most of the internal service funds are reported by function within governmental activities.

		<u>(515,310)</u>
Change in Net Position of Governmental Activities	\$	<u><u>3,607,610</u></u>

	Business- type Activities - Enterprise Funds				
	Water and Sewer	Solid Waste Services	Nonmajor Enterprise Funds	Total	Internal Service Funds
CURRENT ASSETS:					
Cash and cash equivalents	\$ 35,514,502	\$ 3,421,328	\$ 1,319,327	\$ 40,255,157	\$ 13,047,865
Investments	264,728	25,503	9,825	300,056	97,255
Accounts receivable	13,591,445	4,495,240	570,261	18,656,946	194,784
Less allowance for uncollectibles	(5,223,050)	(2,209,922)	(214,566)	(7,647,538)	-
Due from other funds	25,870	3,030	11,881	40,781	34,214
Due from other governments	-	-	1,251,435	1,251,435	-
Prepaid items	31,706	-	-	31,706	182,061
Inventories - materials and supplies	-	-	439,314	439,314	1,309,496
Restricted assets:					
Cash and cash equivalents	27,936,534	-	-	27,936,534	-
Investments	13,361	-	-	13,361	-
Total Current Assets	72,155,096	5,735,179	3,387,477	81,277,752	14,865,675
NONCURRENT ASSETS:					
Capital assets:					
Construction in progress	21,846,526	-	-	21,846,526	-
Land	1,694,646	202,506	384,238	2,281,390	-
Building and improvements	475,757,357	291,872	1,705,266	477,754,495	-
Machinery and equipment	10,262,091	3,832,602	7,165,337	21,260,030	43,103,348
Intangible assets	31,621,056	-	338,520	31,959,576	-
Accumulated depreciation	(159,801,696)	(2,675,643)	(8,213,763)	(170,691,102)	(26,583,791)
Net Capital Assets	381,379,980	1,651,337	1,379,598	384,410,915	16,519,557
Total Noncurrent Assets	381,379,980	1,651,337	1,379,598	384,410,915	16,519,557
TOTAL ASSETS	453,535,076	7,386,516	4,767,075	465,688,667	31,385,232
DEFERRED OUTFLOWS OF RESOURCES:					
Deferred outflows of resources	6,945,950	285,449	86,952	7,318,351	142,513
CURRENT LIABILITIES:					
Accounts payable	2,348,173	349,259	75,900	2,773,332	571,354
Retainage payable	576,638	-	-	576,638	-
Accrued expenses	390,374	390,858	49,489	830,721	89,916
Compensated absences	99,075	63,470	12,362	174,907	24,803
Accrued interest	967,794	-	-	967,794	-
Due to other funds	369,182	-	814,561	1,183,743	-
Other deposits and liabilities	180,561	-	-	180,561	-
Bonds payable	10,220,000	-	-	10,220,000	-
Estimated liability claims	-	-	-	-	950,771
Estimated health claims	-	-	-	-	951,856
Total Current Liabilities Payable from Current Assets	15,151,797	803,587	952,312	16,907,696	2,588,700
NON-CURRENT LIABILITIES:					
Compensated absences	285,019	165,710	22,112	472,841	67,661
Unearned revenue	385,961	-	-	385,961	-
Estimated liability claims	-	-	-	-	3,322,111
Bonds payable	229,920,626	-	-	229,920,626	-
Other post employment benefits liability	589,437	217,554	68,585	875,576	108,296
Net pension liability	1,935,498	692,739	232,389	2,860,626	457,355
Total Non-Current Liabilities	233,116,541	1,076,003	323,086	234,515,630	3,955,423
Total Liabilities	248,268,338	1,879,590	1,275,398	251,423,326	6,544,123
DEFERRED INFLOWS OF RESOURCES:					
Deferred inflows of resources	1,370,291	531,619	153,031	2,054,941	185,904
NET POSITION:					
Net investment in capital assets	172,602,284	1,651,337	1,379,598	175,633,219	16,519,557
Restricted for debt service	1,711,202	-	-	1,711,202	-
Unrestricted	36,528,911	3,609,419	2,046,000	42,184,330	8,278,161
TOTAL NET POSITION	\$ 210,842,397	\$ 5,260,756	\$ 3,425,598	\$ 219,528,751	\$ 24,797,718
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds - Central Warehouse				(334,539)	
Allocation of Internal Service funds net position					
Net position of business-type activities				\$ 219,194,212	

The accompanying notes are an integral part of the financial statements.

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

For the Year Ended September 30, 2020

	Business-type Activities - Enterprise Funds				Internal Service Funds
	Water and Sewer	Solid Waste Services	Nonmajor Enterprise Funds	Total	
OPERATING REVENUES:					
Charges for services	\$ 57,184,736	16,605,005	\$ 3,181,118	\$ 76,970,859	\$ 27,783,454
Other	351,225	-	-	351,225	-
Total Operating Revenues	57,535,961	16,605,005	3,181,118	77,322,084	27,783,454
OPERATING EXPENSES:					
Personnel services	9,753,510	4,149,372	1,280,211	15,183,093	2,238,887
Supplies	3,085,340	48,470	377,125	3,510,935	3,518,153
Maintenance	3,451,433	71,613	141,781	3,664,827	3,150,609
Other services and charges	20,453,245	8,475,639	4,970,204	33,899,088	17,727,998
Depreciation	10,561,442	255,880	342,959	11,160,281	2,416,472
Total Operating Expenses	47,304,970	13,000,974	7,112,280	67,418,224	29,052,119
OPERATING INCOME (LOSS)	10,230,991	3,604,031	(3,931,162)	9,903,860	(1,268,665)
NON-OPERATING REVENUES (EXPENSES):					
Investment earnings	535,887	34,973	10,868	581,728	132,144
Intergovernmental revenue	25,870	3,030	3,518,214	3,547,114	92,504
Rents and royalties	162,970	-	-	162,970	-
Net gain (loss) on disposal of assets	344,929	-	-	344,929	77,691
Interest expense and paying agent fees	(6,290,078)	-	-	(6,290,078)	-
Miscellaneous revenue	237,056	5,237	55,036	297,329	135,798
Total Non-Operating Revenues (Expenses)	(4,983,366)	43,240	3,584,118	(1,356,008)	438,137
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	5,247,625	3,647,271	(347,044)	8,547,852	(830,528)
CAPITAL CONTRIBUTIONS AND TRANSFERS:					
Capital contributions	3,011,308	-	116,635	3,127,943	-
Transfers in	-	-	266,340	266,340	1,868,909
Transfers out	(203,764)	(3,531,930)	(128,080)	(3,863,774)	(1,394,072)
Net Contributions and Transfers	2,807,544	(3,531,930)	254,895	(469,491)	474,837
CHANGE IN NET POSITION	8,055,169	115,341	(92,149)	8,078,361	(355,691)
NET POSITION, BEGINNING OF YEAR	202,787,228	5,145,415	3,517,747	211,450,390	25,153,409
NET POSITION AT END OF YEAR	\$ 210,842,397	\$ 5,260,756	\$ 3,425,598	\$ 219,528,751	\$ 24,797,718
Change in net position of the enterprise funds				8,078,361	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds - Central Warehouse				159,619	
Change in net position of business-type activities				\$ 8,237,980	

The accompanying notes are an integral part of the financial statements.

CITY OF ABILENE, TEXAS
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2020

Exhibit B-5
Page 1

	Business-type Activities - Enterprise Funds				Internal Service Funds
	Water and Sewer	Solid Waste Services	Nonmajor Enterprise Funds	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from customers	\$ 58,148,934	\$ 16,180,339	\$ 3,187,813	\$ 77,517,086	\$ 2,909,045
Receipts from interfund services provided	-	-	-	-	24,832,490
Payments to suppliers	(18,172,830)	(3,538,486)	(4,511,300)	(26,222,616)	(10,210,665)
Payments to employees	(9,549,301)	(4,074,634)	(1,242,783)	(14,866,718)	(2,182,803)
Payments for loss claims	-	-	-	-	(14,342,870)
Payments for interfund services used	(9,101,933)	(5,282,396)	(1,060,030)	(15,444,359)	(135,882)
Net cash provided (used) by operating activities	21,324,870	3,284,823	(3,626,300)	20,983,393	869,315
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Intergovernmental receipts	25,870	3,030	2,874,457	2,903,357	92,504
Transfers in	-	-	266,340	266,340	1,868,909
Transfers out	(203,746)	(3,531,930)	(128,080)	(3,863,756)	(1,394,072)
(Increase) in due from other funds	(25,870)	(3,030)	(8,131)	(37,031)	(34,214)
Increase (Decrease) in due to other funds	-	-	814,561	814,561	-
Net cash provided (used) by noncapital financing activities	(203,746)	(3,531,930)	3,819,147	83,471	533,127
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from sale of bonds	13,185,000	-	-	13,185,000	-
Proceeds from sale of refunding bonds	142,600,000	-	-	142,600,000	-
Proceeds from bond premium	1,988,158	-	-	1,988,158	-
Payments to refunding bond agent	(141,518,862)	-	-	(141,518,862)	-
Bond issuance costs	(1,385,187)	-	-	(1,385,187)	-
Principal paid on bonds	(10,600,000)	-	-	(10,600,000)	-
Interest and paying agent fees	(6,997,889)	-	-	(6,997,889)	-
Acquisition and construction of capital assets	(21,528,061)	(220,782)	(116,635)	(21,865,478)	(3,437,784)
Proceeds from sale of capital assets	344,929	-	-	344,929	356,325
Miscellaneous revenue	97,756	-	-	97,756	-
Increase in due to other funds	369,182	-	-	369,182	-
Proceeds from capital grants	-	-	116,635	116,635	-
Net cash (used) by capital and related financing activities	(23,444,974)	(220,782)	-	(23,665,756)	(3,081,459)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Cash from pooled investments	10,301,588	1,016,718	292,074	11,610,380	3,850,135
Interest on investments	537,976	34,973	10,868	583,817	132,144
Net cash provided by investing activities	10,839,564	1,051,691	302,942	12,194,197	3,982,279
NET INCREASE IN CASH AND CASH EQUIVALENTS	8,515,714	583,802	495,789	9,595,305	2,303,262
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	54,935,322	2,837,526	823,538	58,596,386	10,744,603
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 63,451,036	\$ 3,421,328	\$ 1,319,327	\$ 68,191,691	\$ 13,047,865
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Current assets:					
Cash and cash equivalents	\$ 35,514,502	\$ 3,421,328	\$ 1,319,327	\$ 40,255,157	\$ 13,047,865
Restricted assets - cash and cash equivalents	27,936,534	-	-	27,936,534	-
	\$ 63,451,036	\$ 3,421,328	\$ 1,319,327	\$ 68,191,691	\$ 13,047,865

The accompanying notes are an integral part of the financial statements.

	Business-type Activities - Enterprise Funds				
	Water and Sewer	Solid Waste Services	Nonmajor Enterprise Funds	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating income (loss)	\$ 10,230,991	\$ 3,604,031	\$ (3,931,162)	\$ 9,903,860	\$ (1,268,665)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	10,561,442	255,880	342,959	11,160,281	2,416,472
Miscellaneous revenue	139,300	5,237	55,036	199,573	135,798
Rents and royalties	162,970	-	-	162,970	-
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	310,703	(429,903)	(48,341)	(167,541)	(177,717)
Prepaid items	-	-	350	350	31,921
Inventory	-	-	(17,957)	(17,957)	109,483
Deferred outflows of resources	1,483,238	559,489	179,586	2,222,313	359,521
Increase (decrease) in:					
Accounts payable	(301,198)	(245,485)	(64,613)	(611,296)	(675,212)
Accrued wages	81,505	29,510	17,650	128,665	24,788
Compensated absences	35,124	11,657	9,559	56,340	14,510
Other deposits and liabilities	16,453	20,325	-	36,778	-
Estimated liability and health claims	-	-	-	-	84,347
Estimated health claims	-	-	-	-	156,804
Other post retirement benefits liability	97,672	37,440	11,395	146,507	18,721
Net pension liability	(2,667,912)	(1,022,699)	(311,256)	(4,001,867)	(511,350)
Deferred inflows of resources	1,174,582	459,341	130,494	1,764,417	149,894
Net cash provided (used) by operating activities	<u>\$ 21,324,870</u>	<u>\$ 3,284,823</u>	<u>\$ (3,626,300)</u>	<u>\$ 20,983,393</u>	<u>\$ 869,315</u>
NONCASH TRANSACTIONS:					
Capital contributions from developers	\$ 3,011,308	\$ -	\$ -	\$ 3,011,308	\$ -
Capital asset acquisitions included in AP	1,341,040	-	-	1,341,040	-

CITY OF ABILENE, TEXAS
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2020

Exhibit B-6

Agency Funds

ASSETS

Cash and cash equivalents	\$ 6,165,772
Investments	45,224
Accounts receivable	<u>122,570</u>
TOTAL ASSETS	\$ <u><u>6,333,566</u></u>

LIABILITIES

Accounts payable	\$ 171,500
Other deposits and liabilities	<u>6,162,066</u>
TOTAL LIABILITIES	\$ <u><u>6,333,566</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF ABILENE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

September 30, 2020

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The City of Abilene, Texas (the "City") is a municipal corporation incorporated under Article XI, Section 5, of the Constitution of the State of Texas (Home Rule Amendment). The City operates under a Council-Manager form of government and provides such services as are authorized by its charter to advance the welfare, health, morals, comfort, safety and convenience of the City and its citizens.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America ("GAAP") as applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting and reporting policies and practices used by the City are described below.

Reporting Entity

The basic financial statements present the City and its component units and include all activities, organizations and functions for which the City is considered to be financially accountable. The criteria considered in determining activities to be reported within the City's basic financial statements include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the City appoints a voting majority of the organization's board
- the City is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the City
- there is fiscal dependency by the organization on the City

The City's major activities or functions include police and fire protection, parks and libraries, public health and social services, planning and development, public works, animal services, and general administrative services. In addition, the City operates four enterprise activities - the water and sewer utility system, the solid waste services, stormwater, and the transit system. These activities are included in the accompanying financial statements.

Blended Component Units

Blended component units, although legally separate entities, are included as part of the primary government because they meet the above criteria as well as serve or benefit the City exclusively. Blended component units of the City include the Abilene Reinvestment Zone #1 and the Abilene Tax Increment Reinvestment Zone #2 described below.

On December 2, 1982, the City, with the advice and consent of the Abilene Independent School District, Taylor County and West Central Texas Municipal Water District, approved the creation of a tax increment zone (Abilene Reinvestment Zone #1) as permitted by Article 1066e, of the State of Texas Tax Increment Financing Act of 1981, as amended. The area of the Zone is approximately 235 acres and includes the central business district of the City. The purpose of the Zone is to capture increments of growth in real property values in the Zone from base values established on January 1, 1983, and use the ad valorem taxes derived from these increments to contribute to the zoned area. Tax funds derived from the increment can only be spent for public improvements in the Zone or for the payment of debt service on bonds issued to provide funds for public improvements. The City has financial accountability because it has operational responsibility for the Zone. The Abilene Reinvestment Zone #1 is reported as a special revenue fund. The Zone terminated on December 31, 2007, and the City has been designated as the fiscal and administrative agent for all activities necessary to complete projects designated by the Board of Directors of the Zone. Any money remaining in the Abilene Reinvestment Zone after completion of the designated projects will be paid to the participating taxing entities on a pro rata basis.

On December 5, 2013, the City approved the creation of a tax increment zone (Abilene Tax Increment Reinvestment Zone #2) as permitted by the Tax Increment Financing Act, Chapter 311 of the Texas Tax Code. The area of the Zone is approximately 1,594 acres within downtown, and along the Pine Street and Ambler Ave corridors. The purpose of the Zone is to capture increments of growth in real property values in the Zone from base values established on January 1, 2013, and use the ad valorem taxes derived from these increments to contribute to the zoned area. Tax funds derived from the increment can only be spent for public improvements in the Zone or for the payment of debt service on bonds issued to provide funds for public improvements. The City has financial accountability because it has operational responsibility for the Zone.

Discretely Presented Component Units

The component unit column in the government-wide financial statements includes the financial data of the City's component units. The financial statements of the following component units have been "discretely presented" in the accompanying

report because (i) their governing boards are not substantially the same as the governing body of the City or (ii) the component unit provides services entirely or almost entirely to the citizenry and not the City.

The Development Corporation of Abilene (DCOA) is a legally separate non-profit economic development corporation created in 1989 by the authority of the Development Corporation Act of 1979 (Tex.Rev.Civ.Stat. art.5190.6). DCOA's purpose is to promote the City, assist developing companies, help create jobs in the Abilene area, and administer the one-half cent sales tax for economic development. DCOA is governed by a board appointed by the City Council. DCOA is reported as a discretely presented component unit. DCOA is audited as part of the City. The City issues a separate annual financial report with supplemental information for the DCOA. Separate annual financial reports for the DCOA are available through the City.

The Abilene Convention Center Hotel Development Corporation (ACCHDC) is a separate public, nonprofit corporation created in March 2019 by authority of the Texas Transportation Code to promote the development of the geographic area of the City included at or in the vicinity of the Abilene Convention Center, in furtherance of the promotion, development, encouragement and maintenance of employment, commerce, convention and meeting activity, tourism and economic development in the City, including specifically, without limitation, the development and financing of a convention center hotel within 1,000 feet of the Abilene Convention Center. ACCHDC is governed by a board appointed by City Council. ACCHDC is reported as a discretely presented component unit and is audited as part of the City. There are no separate financial statements available for the ACCHDC.

Civic Abilene, Inc. is a non-profit corporation governed by a fifteen member board of directors appointed by the City Council. Civic Abilene, Inc. is organized to foster and promote the presentation in the City of educational and cultural programs, attractions, and entertainment for the people of the City and the surrounding area. The primary receipts and disbursements are ticket sales and catering for events held at the Convention Center and the payment to promoters for the events. Separate audited annual financial reports for Civic Abilene, Inc. are available through the City.

Related Organizations

The Abilene Firemen's Relief and Retirement Fund (the "Fund") is established and controlled through various State of Texas legislative enactments. The Fund is administered locally by a seven member board, independent of the City Council. City management does not influence or control the Fund, and the City is not financially accountable for the fund. The seven-member Board of Trustees, composed of the Mayor (or his designee) and Chief Financial Officer or his designee, three firefighters elected by majority vote of firefighters and two citizens, who must be appointed unanimously by the first five trustees, are subject to the administrative supervision of and report to the State Firemen's Pension Commissioner. The Pension Fund is funded by contributions from the firefighters and City matching contributions. As provided by enabling legislation, the City's responsibility to the AFRR fund is limited to matching bi-weekly contributions made by the members. Title to assets is vested in the AFRR Fund and not the City. The Texas State Pension Review Board is mandated to oversee all Texas public retirement systems in regard to their actuarial soundness and compliance with state law. The activities of the Firemen's Relief and Retirement Fund are not a part of the City and thus are excluded from the accompanying financial statements. Separate audited financial statements may be obtained from the AFRR Fund or from the City.

The Abilene Housing Authority (the "Authority") was created in 1971 as a public body corporate and politic pursuant to the Constitution and laws of the State of Texas, particularly the Housing Authorities Law, Article 1269k, Vernon's Annotated Texas Civil Statutes (now codified as Chapter 392 of the Local Government Code). The Authority was authorized by a duly adopted and proper resolution of the Abilene City Council to transact business and exercise its powers under the Housing Authorities Law. The powers of the Authority are vested in the commissioners of the Authority, who are appointed by the City Council. The purpose of the Authority is to provide affordable housing to qualified residents within the City. The City appoints the governing body of the Authority. However, the City is not financially accountable for the Authority, as the Authority's operations are subsidized by the federal government, the Authority establishes their own budget (subject to federal approval), the Authority establishes their rental rates, and has the ability to issue debt in the Authority's name. The City is not responsible for deficits or liabilities of the Authority. The operations of the Authority are not a part of the City and thus are excluded from the accompanying financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The fiduciary funds of the City are agency funds and as such have no measurement focus. Fiduciary funds utilize the accrual basis of accounting for reporting its assets and liabilities.

Governmental Funds

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. This fund is used to account for all financial resources except those required to be accounted for in another fund.

General Capital Project Fund - The function of this fund is to account for financial resources to be used for the acquisition or construction of capital improvements financed with specific receipts and donations.

General Obligation Bonds Capital Project Fund - The function of this fund is to account for financial resources to be used for the acquisition or construction of capital improvements financed with general obligation bonds.

Additionally, the government reports the following nonmajor governmental fund types:

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than debt service or capital projects) that are restricted or committed to expenditures for specified purposes.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds

Proprietary Funds are those used to account for the City's ongoing organizations and activities which are similar to those found in the private sector. The accounting objectives are determinations of operating income, changes in net position, financial position, and cash flow. All assets, deferred outflows, liabilities, and deferred inflows are included on the statement of net position.

The City reports the following major proprietary funds:

Water and Sewer - The Water and Sewer Fund accounts for the revenues and expenses associated with providing water and sewer services to the citizens of the City of Abilene.

Solid Waste Services - The Solid Waste Services Fund accounts for the revenues and expenses associated with providing garbage removal services to the citizens of the City of Abilene.

Additionally, the City reports the following non-major proprietary funds:

Non-major Enterprise Fund - Transit - The Transit Fund accounts for the revenues and expenses associated with providing transit services to the citizens of the City of Abilene.

Non-major Enterprise Fund - Stormwater - The Stormwater Fund accounts for the revenues and expenses associated with providing quality and quantity of stormwater runoff due to ever-evolving regulations.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. The internal service funds of the City include fleet services, self-insurance, technology services, and the central warehouse. The central warehouse is included in the business-type activities; the other internal service funds are included in the governmental activities.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for other governmental units.

Agency Funds – Agency funds are used to account for assets held by the City as an agent for individuals, private organizations and other governmental units. Agency funds include venue taxes collected for other taxing entities and fees collected for the Abilene/Taylor County 911 Emergency Communication District. These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Interfund Activity

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Program Revenue

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenue. Likewise, general revenues include all taxes.

Operating and Nonoperating Items

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges for services. Operating expense for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fund Balance Flow Assumption

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

Governmental Accounting Standards Board Statement No. 72, Fair Value Measurement and Application (GASB Statement No. 72), establishes general principles for measuring fair value and standards of accounting and financial reporting for assets and liabilities measured at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions.

GASB Statement No. 72 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described below:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City can access at the measurement date. |
| Level 2 | Inputs other than quotes prices included within Level 1 that are observable for an asset or liability, either directly or indirectly. |

Level 3 Inputs to the valuation methodology are unobservable.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Assets, Liabilities, and Net Position or Fund Balance

Cash Equivalents and Investments

The City pools idle cash from all funds for the purpose of increasing income through investment activities. A "Pooled Cash" concept is used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in pooled cash and investments with an original maturity of 90 days or less are considered to be cash equivalents for the purposes of the statement of cash flows. Negative balances incurred in pooled cash at year-end are treated as interfund receivables of the General Fund and interfund payables of the deficit fund.

Investment valuation techniques are used to determine fair value. The valuation methodology used is based upon whichever technique is the most appropriate and provides the best representation of fair value for that particular asset or liability. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2020.

U.S. Government Securities: Level 2 securities are valued by a pricing service which uses an estimation process that values securities at the closing price reported on the active market on which the individual securities are traded.

The following table sets forth by level, within the fair value hierarchy, the City's assets at fair value as of September 30, 2020:

Assets at Fair Value as of September 30, 2020				
	Level 1	Level 2	Level 3	Total
U.S. Government Securities	\$ -	\$1,000,826	\$ -	\$1,000,826
Total assets at fair value	\$ -	\$1,000,826	\$ -	\$1,000,826

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances". All trade and property tax receivables are shown net of an allowance for uncollectibles.

Inventories and Prepaid Items

Inventories are stated at cost in the governmental funds and proprietary funds. Cost is determined for inventories in the Internal Service Fleet Maintenance Fund and Central Warehouse Fund using the average cost method. The Fleet Maintenance Fund's oil and gas inventory and the Transit Fund's inventory are valued at cost.

All inventory purchases are recorded as inventory acquisitions (current assets) at the time of purchase. For all funds, the expenditure or expense is recognized when inventory is issued or consumed.

Prepaid items, recorded in both government-wide and fund financial statements, are goods or services that are paid for in advance and are applicable to future accounting periods. Using the consumption method, prepaid items are recorded as expenditures (governmental fund types) or expenses (proprietary fund types) as the goods or services are used. On the government-wide statement of activities, consumption of prepaid items is recorded as an expense.

Inventories and prepaid items reported in the General Fund and Special Revenue Funds are offset by a nonspendable fund balance, which indicates that these items do not represent available expendable resources even though they are a component of current assets.

Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position due to their use being limited by applicable bond covenants. The capital project funds record proceeds of debt issuances restricted for construction. The Debt Service Fund is used to segregate resources accumulated for debt service payments over the next 12 months.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements, as well as in the proprietary fund financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for machinery and equipment and more than \$20,000 for buildings and improvements, and an estimated useful life of more than one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized and are charged to operations as incurred. Improvements and betterments which materially extend the useful lives of the capital assets or add value are capitalized.

Depreciation of property, plant and equipment is generally provided by the straight-line method over the estimated useful lives of the respective assets. Estimated useful lives for straight-line depreciation are as follows:

Enterprise Funds:	
Water and Sewer:	
Buildings and improvements	5 - 50 years
Transmission and distribution system	5 - 60 years
Other machinery and equipment	5 - 50 years
Intangibles	5 - 50 years
Transit:	
Buildings and improvements	10 - 30 years
Machinery and equipment	5 - 10 years
Internal Service Funds:	
Buildings and improvements	25 years
Machinery and equipment	2 - 20 years
Vehicles	4 - 30 years
Governmental Activities Funds:	
Buildings and improvements	30 - 50 years
Improvements other than buildings	10 - 30 years
Machinery and equipment	3 - 15 years
Infrastructure	20 - 50 years
Intangibles	4 - 20 years

Contributions of funds from Federal, State, or local grants restricted for the purpose of purchasing property, plant, and equipment are recorded as capital contributions when received. The cost of water and sewer lines installed by developers is estimated by City engineers and recorded as capital contributions in the Water and Sewer Fund. The cost of streets and drainage installed by developers is estimated by City engineers and recorded as governmental activities capital contributions.

Public domain capital assets (infrastructure) consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and similar assets are capitalized and depreciated.

Intangible assets include two water rights contracts the City has entered into with the West Central Texas Municipal Water District ("WCTMWD") with a total amortized cost of \$31,453,175. Under the first contract, dated September 29, 1959 and amended on August 22, 1985, the City was granted a maximum of 31,000,000 gallons of water per day from the Hubbard Creek Reservoir. In September 1985, the City entered into a second contract with the WCTMWD for a fifty-year assured water supply agreement granting a 16.54% interest in the O.H. Ivie Reservoir water rights. The asset amortization period is 50 years.

Deferred Inflows/Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenses/expenditure) until then. The City had the following items that qualify for reporting in this category.

- Deferred charges on refunding - A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Other Post Employment Benefits (OPEB) contributions after measurement date - These contributions are deferred and recognized in the following fiscal year.

- Changes in actuarial assumptions used to determine OPEB liability - This difference is deferred and amortized over a five year period.
- Pension contributions after measurement date - These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual investment earnings on pension assets - This difference is deferred and amortized over a closed five year period.
- Changes in actuarial assumptions used to determine net pension liability - This difference is deferred and amortized over a five year period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The City had four items that qualify as deferred inflows of resources. The first item arises only under a modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The deferred inflow is reclassified to revenue on the government-wide financial statements. The second item qualifies as deferred inflows of resources as a result of implementing GASB Statement No. 68. These deferred inflows related to pensions and consist of the difference between actual and expected experience. The third item qualifies as deferred inflows of resources as a result of implementing GASB Statement No. 75. These deferred inflows related to OPEB liabilities and consist of the difference between actual and expected experience and changes in actuarial assumptions. The fourth item relates to deferred inflows on refunding debt. When the debt is refunded, the associated gain is recognized as a deferred inflow and amortized over future years.

The components of the City's deferred outflows of resources and deferred inflows of resources are as follows:

	Governmental Activities	Business Activities			Total
		Water and Sewer	Solid Waste	Non-Major Enterprise Fund	
Deferred Outflows of Resources					
Deferred outflows from pension activities	\$ 23,748,571	\$ 2,202,694	\$ 835,280	\$ 263,523	\$ 3,301,497
Deferred outflows from OPEB activities	176,147	26,565	9,658	3,015	39,238
Unamortized deferred bond refunding cost	749,934	2,451,424	-	-	2,451,424
Total Deferred Outflows of Resources	<u>\$ 24,674,652</u>	<u>\$ 4,680,683</u>	<u>\$ 844,938</u>	<u>\$ 266,538</u>	<u>\$ 5,792,159</u>
Deferred Inflows of Resources					
Deferred inflows from pension activities	\$ 2,155,915	\$ 158,679	\$ 58,392	\$ 18,217	\$ 235,288
Deferred inflows from OPEB activities	253,346	37,030	13,886	4,320	55,236
Deferred Inflows from refunding	6,037	-	-	-	-
Total Deferred Inflows of Resources	<u>\$ 2,415,298</u>	<u>\$ 195,709</u>	<u>\$ 72,278</u>	<u>\$ 22,537</u>	<u>\$ 290,524</u>

Long-Term Debt

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. General obligation bonds, which have been issued to fund capital projects of both the general government and certain proprietary funds, are to be repaid from tax revenues of the City. General obligation debt is recorded in the governmental activities in the government-wide financial statements.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period in the fund financial statements. Bond proceeds and premiums are reported as an "other financing source." Bond discounts are reported as an "other financing use". Bond issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For proprietary fund types and in the government-wide financial statements, premiums and discounts are reported as deferred charges and amortized over the life of the related debt. Bonds payable are reported net of the applicable bond premium or discount.

Compensated Absences

All employees may accumulate vacation and sick leave. In the event of termination, other than by death or retirement, an employee other than a police officer or firefighter may be reimbursed up to 45 vacation days. If termination is by death or retirement, the beneficiary or employee may also be reimbursed up to 90 sick leave days. The City is liable for up to 90 days sick leave and 45 days vacation leave related to police officers and firefighters regardless of cause for termination. In the government-wide statements, vacation and sick pay are recorded as an expense and related liability in the year earned. The liability for compensated absences in the governmental funds will be liquidated by the General fund.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and Abilene Firemen's Relief and Retirement Fund (AFRRF) and additions to/deductions from TMRS's and AFRRF's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS and AFRRF. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB)

The fiduciary net position of the TMRS Supplemental Death Benefits Plan (SDBP) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, and information about assets, liabilities and additions to/deductions from SDBP's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

In the government-wide financial statements and proprietary fund financial statements, the net position is reported in three components: (1) net investment in capital assets; (2) restricted; and (3) unrestricted. Net investment in capital assets represents the City's total investment in capital assets, net of depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Transactions Between Funds

Transactions between funds that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit are accounted for as revenues, expenditures, or expenses in the funds involved. Transactions which constitute reimbursements to a fund for expenditures or expenses initially made from that fund which were properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Federal and State Grants and Entitlements

Grants, entitlements, and shared revenues may be accounted for within any of the fund types. The purpose and requirements of each grant or entitlement are carefully analyzed to determine the proper fund type in which to record the related transactions. Grants or entitlements received for purposes normally financed through a particular fund type may be accounted for in that fund type provided that applicable legal restrictions can be appropriately satisfied.

Capital grants restricted for capital acquisitions or construction, other than those associated with proprietary type funds, are accounted for in the applicable Capital Projects Funds. Such revenues received for operating purposes of proprietary funds, or which may be utilized for either operations or capital outlay at the discretion of the City, are recognized in the applicable proprietary fund.

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budget Policies

The City Council adheres to the following procedures in establishing the budgets reflected in the financial statements:

1. At least thirty days prior to the beginning of each fiscal year, the City Manager submits to the City Council a proposed budget for the fiscal year beginning on the following October 1. The operating budget, which represents the financial plan for the ensuing fiscal year, includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at which all interested persons' comments concerning the budget are heard.
3. The budget for the next fiscal year is legally enacted by the City Council through passage of an ordinance not later than the twenty-fifth day of the last month of the fiscal year. If the City Council does not enact the budget within this time period, then the budget as submitted by the City Manager becomes the legally authorized budget.
4. Expenditures may not legally exceed appropriations at the department level for each legally adopted annual operating budget. The City Manager may, without Council approval, transfer appropriation balances from one expenditure account to another within a department or agency of the City and from department to department, but is not authorized to increase total appropriations within a fund without prior Council approval. The reported budgetary data has been revised for amendments legally authorized during the year.

5. Annual budgets are legally adopted for the General Fund, some of the Special Revenue Funds (Community Development Fund, Home Fund, Health Services Fund, Health Grants Fund, Federal Highway Administration Fund, Court Fund, Seized Fund, Hotel/Motel Occupancy Fund, and Street Maintenance Fund), the Debt Service Fund, Enterprise Funds and Internal Service Funds. Multi-year budgets are adopted for capital projects and grant funds, where appropriations remain authorized for the life of the project, irrespective of fiscal year.
6. At the close of each fiscal year, any unencumbered appropriation balance (appropriations including prior year encumbrances less current year expenditures and encumbrances) lapses or reverts to the unassigned fund balance. The unencumbered appropriation balance in the Capital Projects Funds does not lapse at year end.

The City prepares its annual operating budget on a basis (budget basis) which differs from U.S. generally accepted accounting principles (GAAP basis). In order to provide a meaningful comparison of actual results with the budget, the actual and budget amounts are presented in accordance with the City's method (budget basis) in the General Fund –Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Exhibit C-1).

The major difference between GAAP and budget basis is that encumbrances are recorded as an assignment of fund balance (GAAP basis) as opposed to the equivalent of expenditures (budget basis) in governmental funds. There is also a revenue difference between GAAP and budget basis because the City does not budget revenue in accordance with GASB 33. Adjustments necessary to convert the change in fund balance from budget basis to GAAP basis are presented in the Notes to the Required Supplementary Information.

Encumbrances

Encumbrances represent commitments related to unperformed (executory) contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to commit or assign that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances outstanding at year end are reported as either commitments or assignments of fund balances and do not constitute expenditures or liabilities since the commitments will be honored during the subsequent year.

For budgetary purposes, encumbrances outstanding at year end and the related appropriation are carried forward to the new fiscal year. Encumbrances constitute the equivalent of expenditures for budgetary purposes and, accordingly, the accompanying financial statements present comparisons of actual results to the legally adopted budgets on the budget basis of accounting.

Nature and Purpose of Classifications for Fund Balance

During fiscal year 2011, the City implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself; using its highest level of decision –making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

City Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. City Council has authorized the City Manager as the official responsible for the assignment of fund balance for specific purposes, pursuant to the City's Fund Balance Policy.

In the general fund, the City is to maintain an unassigned fund balance equal to 25% of the annual expenditures. The City considers a balance of less than 20% to be a cause for concern, barring unusual or deliberate circumstances. In the event that the total fund balance is calculated to be less than the policy stipulates, the City will plan to adjust budget resources in subsequent fiscal years to restore the balance.

Appropriation from the minimum unassigned fund balance requires the approval of the City Council and will be utilized only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable revenue plan designed to sustain the expenditure is simultaneously adopted. City Council may appropriate unassigned fund balances for emergency purposes, as deemed necessary, even if such use decreases the fund balance below the established minimum.

The City designates restricted amounts to be spent first if both restricted and unrestricted fund balance are available. Additionally, the City would first use committed, followed by assigned, and lastly unassigned balances when expenditures are incurred for purposes for which balances in any of those unrestricted fund balance classifications could be used. The table below presents additional detail of fund balances as of September 30, 2020.

	Non-Major Governmental Funds							Total
	General	General Capital Projects	General Obligation Bond Project Fund	Special Revenue	Debt Service	Non-Major Capital Projects	Total Non-major Govt Funds	
Fund Balance								
Non-spendable:								
Inventory	\$ 4,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,630
Prepaid items	18,297	-	-	2,386	-	-	2,386	20,683
Restricted for:								
Debt service	-	-	-	-	2,706,988	-	2,706,988	2,706,988
Capital projects	-	-	19,507,351	-	-	5,356,240	5,356,240	24,863,591
Public safety	-	-	-	1,386,321	-	-	1,386,321	1,386,321
Economic development	-	-	-	609,682	-	-	609,682	609,682
Community services	-	-	-	938,438	-	-	938,438	938,438
General government	-	-	-	583,885	-	-	583,885	583,885
Other purposes	-	-	-	344,059	-	-	344,059	344,059
Committed for:								
Streets maintenance	-	-	-	2,649,259	-	-	2,649,259	2,649,259
Assigned to:								
Capital projects	-	14,478,168	-	-	-	896,610	896,610	15,374,778
General government	86,079	-	-	-	-	-	-	86,079
Human resources	4,475	-	-	-	-	-	-	4,475
Finance	34,412	-	-	-	-	-	-	34,412
Planning and development	13,600	-	-	-	-	-	-	13,600
Streets and transportation	101,845	-	-	-	-	-	-	101,845
Police	25,575	-	-	-	-	-	-	25,575
Fire	103,506	-	-	-	-	-	-	103,506
Aviation	66,878	-	-	-	-	-	-	66,878
Community services	524	-	-	-	-	-	-	524
Unassigned	33,996,468	-	-	-	-	-	-	33,996,468
	<u>\$34,456,289</u>	<u>\$14,478,168</u>	<u>\$19,507,351</u>	<u>\$ 6,514,030</u>	<u>\$ 2,706,988</u>	<u>\$ 6,252,850</u>	<u>\$15,473,868</u>	<u>\$83,915,676</u>

NOTE 3: DEPOSITS AND INVESTMENTS

The City invests its funds in investments authorized by Texas law in accordance with investment policies approved by the City Council of the City. Both state law and the City's investment policies are subject to change.

Legal Investments

Under current Texas law, the City is authorized to invest in (1) obligations of the United States or its instrumentalities, (2) direct obligations of the State of Texas or its agencies, (3) collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States, (4) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States or its instrumentalities, (5) obligations of states, agencies, counties, cities, and other political subdivisions of any state that are rated A or higher by a nationally recognized investment rating agency, (6) bonds issued, assumed, or guaranteed by the State of Israel, (7) interest bearing bank deposits or certificates of deposit that are guaranteed or insured by the Federal Deposit Insurance Corporation or National Credit Union Share Insurance Fund or are secured as to principal by obligations described in the preceding clauses or in any other manner and amount provided by law for City deposits, (8) fully collateralized repurchase agreements that have a defined termination date, are fully secured by obligations described in clause (1), and are placed through primary government securities dealer or a financial institution doing business in the State of Texas, (9) securities lending program that is 100% collateralized, can be terminated at any time, and placed through a primary government securities dealer or a financial institution in the state of Texas, and has a term of one year or less, (10) bankers' acceptances with the remaining term of 270 days or less, if the short-term obligations of the accepting bank or its parent are rated at least A-1 or P-1 or the equivalent by at least one nationally recognized credit rating agency, (11) commercial paper that is rated at least A-1 or P-1 or the equivalent by either (a) two nationally recognized credit rating agencies or (b) one nationally recognized credit rating agency if the paper is fully secured by an irrevocable letter of credit issued by a United States or state bank, (12) no-load money market mutual funds registered with the Securities and Exchange Commission, (13) no-load mutual funds registered with the Securities and Exchange Commission with an average weighted maturity of less than two years and a duration of (a) one year or more if invested exclusively in obligations approved in this section or (b) less than one year if investment portfolio is limited to investment grade securities, excluding asset-backed securities, (14) guaranteed investment contracts with a defined termination date, secured by obligations in an amount at least equal to the amount of bond proceeds invested under the contract, and is pledged to the entity and deposited with the entity or a third party selected and approved by the entity, and (15) public funds investment pools continuously rated no lower than AAA or AAAM or equivalent rating by at least one nationally recognized rating service and maintain a

stable \$1 net asset value. The City may invest in such obligations directly or through government investment pools that invest solely in such obligations. The City did not engage in repurchase nor reverse repurchase agreement transactions during the current year.

Custodial Credit Risk

The City's demand deposits had a carrying value of \$7,933,126 at year end and are entirely covered by FDIC insurance and pledged collateral held in the City's name by the City's agent. Obligations that may be pledged as collateral are as follows:

1. Obligations of the U.S. or its agencies and instrumentalities.
2. Direct obligations of the state, agencies, counties, cities and other political subdivisions of the state of Texas rated as to investment quality by a nationally recognized investment firm not less than A or its equivalent.

Investment Policies

Under Texas law, City investments must be made "with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived". Under Texas law and City policy, the City is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity and that address investment diversification, yield, maturity, and the quality and capability of investment management, and all City funds must be invested in investments that protect principal, are consistent with the operating requirements of the City, and yield the highest possible rate of return.

Objectives

Funds of the City are invested in accordance with State law, IRS arbitrage regulations, City Council approved policies and written administrative procedures. The City's objectives in managing its investment portfolios are as follows:

1. Safety - The first and foremost consideration of any custodian of public funds must be safety of the principal amount involved.
2. Liquidity - The City must have cash or "near cash" on hand to meet current obligations.
3. Yield - While it is certainly desirable to show a high effective rate of return on invested funds, it is important to recognize that it is essential to keep every dollar working every day, even at a reduced rate of return.

Interest Rate Risk and Concentration Risk

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective is to mitigate interest rate risk (the risk that the fair value of securities in the portfolio will fall due to changes in general interest rate) and concentration risk (the risk of over reliance on any one investment type or issuer). The table below lists the City's investment policies and adherence of the current portfolio to these risks:

Authorized Investment Type	Per Policy		At September 30, 2020	
	Maximum Maturity	Maximum % of Portfolio	Maximum Maturity	% Of Portfolio
Local Government Investment Pools		100%	1 day	95%
Certificates of Deposit	1 year	50%	1 year	0%
U.S. Government Securities	2-10 years	100%	6 years	0%
Money Market Mutual Funds	Weighted Average 90 days	15%	n/a	1%
Money Market			1 day	4%

For short term liquidity requirements, the City voluntarily participates in two local government investment pools. TexPool was created to invest funds on behalf of Texas political subdivisions. The State Comptroller of Public Accounts exercises responsibility over TexPool. Oversight includes the ability to significantly influence operation, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. TexPool uses amortized cost rather than the market value to report net position to compute share prices. TexPool allows for same day or next day redemptions and deposits. As of September 30, 2020, TexPool's portfolio maintained a weighted average maturity of approximately 38 days.

The other local government investment pool utilized by the City is Texas Short Term Asset Reserve Fund (TexStar). This pool is managed by J.P. Morgan Chase & Co. and the assets are safekept in a separate custodial account at the Federal Reserve Bank. The fair value of the position of TexStar is measured at net asset value and is designed to approximate the share value. The pool's governing body is comprised of individuals who are employees, officers, or elected officials of participants in the funds or who do not have a business relationship with the fund and are qualified to advise. Investment objective and strategies of the pools are to seek preservation of principal, liquidity and current income through investment in

a diversified portfolio of short-term marketable securities. The pool offers same day access to investment funds. As of September 30, 2020, TexStar's portfolio maintained a weighted average maturity of approximately 44 days.

TexPool and TexStar's investment policies limit the weighted average maturity to sixty (60) days. The pools do not invest in derivatives. In order to maintain a stable \$1 price of the funds, the pools will sell portfolio holdings if the ratio of the fair value of the portfolio divided by the book value of the portfolio is less than .995 or greater than 1.005. The \$1 price is not guaranteed or insured by the State of Texas, the Comptroller of Public Accounts, the pools or their administrators.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law and City policy limit investments in local government investment pools to those rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. As of September 30, 2020, the City's investments in TexStar and TexPool were both rated AAAM by Standard and Poor's. In addition, the City requires all investment balances with financial institutions (certificates of deposit and money market accounts) to be fully collateralized with pledged securities or letters of credit held by third parties.

Investment Administration

The Finance Director is responsible for the City's comprehensive cash management program, including the administration of the Investment Policies. The Finance Director is responsible for considering the quality and capability of staff involved in investment management and procedures and for authorizing investments. The Assistant Director of Finance accounts for investments and pledged collateral in order to maintain appropriate internal controls.

The City of Abilene's Investment Program is divided into three portfolios 1) Core; 2) Emergency/Liquidity; and 3) Discretionary.

Core Portfolio

The core portfolio is specifically managed to achieve the first three objectives of safety, liquidity, and legality. This portfolio consists of instruments that have a stated maturity date covering a twelve (12) to eighteen (18) month period. The instruments are timed to meet payrolls, bond payments, accounts payable, and capital project schedules. Typical investment types are Certificates of Deposit, Treasury Bills, Treasury Notes, and other short term obligations of agencies or instrumentalities of the United States.

Emergency/Liquidity Portfolio

The emergency/liquidity portfolio is managed to not only achieve the objectives of the core portfolio but also to achieve better yields and flexibility. This portfolio consists of instruments with a stated maturity date that is not required to cover operations but is available for liquidity purposes, if necessary, or to take advantage of changes in the market. In addition, TexPool and TexStar are maintained to provide immediate access to funds should conditions warrant.

Discretionary Portfolio

The discretionary portfolio is managed to achieve all of the objectives while allowing somewhat more flexibility. This portfolio is utilized to enhance the overall yield of the investment program by allowing flexibility in the type of instrument purchases from monies not needed in the immediate future.

The City maintains a pooled investment fund which is shared by various funds and component units of the City. Each individual fund's and component unit's equity investment in the pooled investment fund is reflected as cash equivalents and investments in the accompanying financial statements.

Pooled fund cash equivalents and investment balances by fund type at September 30, 2020, are as follows:

	<u>Cash Equivalents</u>	<u>Investments</u>	<u>Total</u>
General Fund	\$23,267,146	\$173,694	\$23,440,840
Special Revenue Funds	4,741,014	35,344	4,776,358
Debt Service Fund	2,679,543	19,978	2,699,521
Capital Project Funds	18,506,879	137,968	18,644,847
Enterprise Funds	42,041,330	313,417	42,354,747
Internal Service Funds	13,045,628	97,255	13,142,883
Agency Funds	6,066,313	45,224	6,111,537
Development Corporation of Abilene (component unit)	<u>23,869,356</u>	<u>177,946</u>	<u>24,047,302</u>
Total	<u>\$134,217,209</u>	<u>\$1,000,826</u>	<u>\$135,218,035</u>

The following represents the investments at September 30, 2020 located in the pooled investment fund:

Description	Credit Ratings	Interest Rate	Par Value	Book Value (Cost)	Fair Value
<u>Core Portfolio:</u>					
FFCB	Aaa	0.346	<u>\$1,000,000</u>	<u>\$1,000,502</u>	<u>\$1,000,740</u>
			<u>1,000,000</u>	<u>1,000,502</u>	<u>1,000,740</u>
<u>Emergency/Liquidity Portfolio:</u>					
TexPool	AAAm	0.147	69,443,307	69,443,307	69,443,307
TexStar	AAAm	0.134	64,165,597	64,165,597	64,165,597
Money Market	N/A	0.100	<u>608,305</u>	<u>608,305</u>	<u>608,305</u>
			<u>134,217,209</u>	<u>134,217,209</u>	<u>134,217,209</u>
Accrued Interest			-	86	86
Total			<u>\$135,217,209</u>	<u>\$135,217,797</u>	<u>\$135,218,035</u>

The government agency securities above are registered and held in safekeeping by the City's agent in the City's name.

In addition to pooled fund cash equivalents, the City had cash equivalents invested in TexStar, (\$25,065,809 held in capital project funds, \$17,890,039 held in enterprise funds, and \$33,904 held in agency funds), money market (\$6,533,710 held in enterprise funds), and money market mutual funds (\$1,714,357 held in enterprise funds).

NOTE 4: ACCOUNTS RECEIVABLE

Receivables at September 30, 2020 for the government's individual major and nonmajor governmental and internal service funds, including the applicable allowances for uncollectible accounts, consist of the following:

	General	General Capital Projects	Nonmajor	Internal Service Funds	Total Governmental Activities
Receivables:					
Accounts	\$ 9,051,337	\$ 1,548	\$ 800,442	\$ 194,784	\$ 10,048,111
Property tax	1,245,845	-	-	-	1,245,845
Sales tax	6,212,030	-	-	-	6,212,030
Bingo tax	14,531	-	-	-	14,531
Franchise	1,501,860	-	-	-	1,501,860
Hotel occupancy tax	-	-	246,314	-	246,314
Notes	79,848	-	1,900,152	-	1,980,000
Accrued Interest	-	-	1,931,718	-	1,931,718
Due from other governments	201,754	-	1,110,804	-	1,312,558
Gross Receivables	18,307,205	1,548	5,989,430	194,784	24,492,967
Less allowance for doubtful accounts	(6,449,143)	-	(2,031,300)	-	(8,480,443)
Net total receivables	<u>\$ 11,858,062</u>	<u>\$ 1,548</u>	<u>\$ 3,958,130</u>	<u>\$ 194,784</u>	<u>\$ 16,012,524</u>

Receivables at September 30, 2020 for the government's individual major and nonmajor enterprise funds, including the applicable allowances for uncollectible accounts, consist of the following:

	Water and Sewer	Solid Waste	Nonmajor Enterprise Funds	Total Business-type Activities
Receivables:				
Accounts	\$ 13,591,445	\$ 4,495,240	\$ 570,261	\$ 18,656,946
Due from other governments	-	-	1,251,435	1,251,435
Gross Receivables	\$ 13,591,445	\$ 4,495,240	\$ 1,821,696	\$ 19,908,381
Less allowance for doubtful accounts	(5,223,050)	(2,209,922)	(214,566)	(7,647,538)
Net total receivables	<u>\$ 8,368,395</u>	<u>\$ 2,285,318</u>	<u>\$ 1,607,130</u>	<u>\$ 12,260,843</u>

NOTE 5: PROPERTY TAXES

The City's property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and personal property located in the City. The adjusted assessed value for the roll as of January 1, 2019, upon which the 2019 levy was based, was \$6,666,002,833. Taxes are due by January 31 following the October 1 levy date. Split payments are permitted: the first half by November 30; the second half by June 30. Discounts are not allowed.

A tax lien attaches to property on January 1 of each year to secure the payment of all taxes, penalties, and interest ultimately imposed on the property. The lien attaches whether or not the taxes were imposed in the year in which the lien attached. The lien exists in favor of each taxing unit having the power to tax the property. The provision applies to both real and personal property.

Legislation passed in 1979 and amended in 1981 by the Texas Legislature with certain exceptions, exempts intangible personal property, household goods and family-owned automobiles from taxation. In addition, this legislation creates a "Property Tax Code" and provides, among other things, for the establishment of county-wide Appraisal Districts and for a State property tax board which commenced operations in January, 1980.

As of October 1, 1981, the appraisal of property within the City is the responsibility of the Central Appraisal District of Taylor County (CAD). The CAD is required under the Property Tax Code to assess all property within the Appraisal District on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. Beginning January 1, 1984, all real property within the Appraisal District must be reappraised every four years.

The CAD has chosen to review the value of property every year. The City may challenge appraised values established by the CAD through various appeals and if necessary, legal action. Under this legislation, the City continues to set tax rates on City property. However, if the proposed tax rate exceeds the no-new-revenue tax rate by more than 3.5%, referred to as the voter-approval tax rate, the City is required to hold an election. If voters do not approve, the tax rate is set at the voter-approval tax rate. Legislation does allow the City to "bank" unused amounts between the adopted tax rate and the voter-approval tax rate for up to three years. This is referred to as the unused increment rate and if used, would allow the City to exceed the voter-approval tax rate in a future year without requiring an election. This legislation also provides that, if mandated by the qualified voters in the City, the collection function must be placed with the Tax Authority. In October 1982, the CAD assumed the property tax billing and collection function for the City at a fee of one-half of one percent of total current taxes collected.

The City is permitted by Article II, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. A practical limitation on taxes levied for debt service is \$1.50 per \$100 of assessed valuation as established by the attorney general of the State of Texas.

The tax rate to finance general governmental services other than payment of principal and interest on long-term debt was \$.6069 per \$100 for the year ended September 30, 2020. The tax rate to finance the payment of principal and interest on long-term debt was \$.1808 per \$100 for the year ended September 30, 2020. Current taxes collected during the year ended September 30, 2020, amounted to 98.77% of the current tax levy.

The City has adopted a policy to record all delinquent taxes in the General Fund at year end. The City's general obligation bonds require an annual tax levy sufficient to pay principal and interest on the bonds with full allowance being made for delinquent taxes. The bond ordinances require that the Debt Service Fund be funded from actual tax receipts as received. The later collection of delinquent taxes after the current year funding requirements have been satisfied will be in excess of the actual requirements for the payment of the bonds. Therefore, such delinquent taxes are deposited in the City's General Fund after the City has met the annual requirements for the payment of the bonds.

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020, was as follows:

<u>Governmental Activities:</u>	Balance September 30, 2019	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2020
Capital assets, not being depreciated:				
Land	\$ 12,096,707	\$ 947,898	\$ (245,000)	\$ 12,799,605
Construction in progress	25,322,843	20,913,256	(24,187,770)	22,048,329
Total capital assets, not being depreciated	37,419,550	21,861,154	(24,432,770)	34,847,934
Capital assets being depreciated:				
Buildings and improvements	80,877,843	21,972,657	(6,543,811)	96,306,689
Leasehold improvements	1,678,966	-	-	1,678,966
Improvements other than buildings	156,423,540	1,244,045	(130,170)	157,537,415
Infrastructure	162,980,852	12,796,045	-	175,776,897
Machinery and equipment	28,083,871	4,107,725	(237,621)	31,953,975
Vehicles	53,000,936	3,437,784	(2,061,668)	54,377,052
Intangible assets	3,352,370	25,650	-	3,378,020
Total assets being depreciated	486,398,378	43,583,906	(8,973,270)	521,009,014
Less: Accumulated depreciation:				
Buildings and improvements	(29,824,792)	(2,595,156)	3,489,180	(28,930,768)
Leasehold improvements	(419,741)	(167,897)	-	(587,638)
Improvements other than buildings	(58,574,345)	(5,298,954)	98,887	(63,774,412)
Infrastructure	(82,754,173)	(5,918,792)	-	(88,672,965)
Machinery and equipment	(20,672,528)	(1,481,604)	237,621	(21,916,511)
Vehicles	(31,153,002)	(2,908,900)	1,783,036	(32,278,866)
Intangible assets	(3,233,653)	(97,865)	-	(3,331,518)
Total accumulated depreciation	(226,632,234)	(18,469,168)	5,608,724	(239,492,678)
Total capital assets being depreciated, net	259,766,144	25,114,738	(3,364,546)	281,516,336
Governmental activities capital assets, net	\$ 297,185,694	\$ 46,975,892	\$ (27,797,316)	\$ 316,364,270
 <u>Business-Type Activities:</u>				
	Balance September 30, 2019	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2020
Capital assets, not being depreciated:				
Land	\$ 2,162,105	\$ 119,285	\$ -	\$ 2,281,390
Construction in progress	9,426,933	14,522,685	(2,103,092)	21,846,526
Total capital assets, not being depreciated	11,589,038	14,641,970	(2,103,092)	24,127,916
Capital assets, being depreciated:				
Buildings and improvements	243,529,818	26,691	-	243,556,509
Improvements other than buildings	223,826,198	10,371,788	-	234,197,986
Machinery and equipment	14,304,679	445,939	-	14,750,618
Vehicles	6,386,964	122,448	-	6,509,412
Intangible assets	31,929,575	30,001	-	31,959,576
Total assets being depreciated	519,977,234	10,996,867	-	530,974,101
Less: Accumulated depreciation:				
Buildings and improvements	(39,878,936)	(4,874,136)	-	(44,753,072)
Improvements other than buildings	(87,155,162)	(4,778,475)	-	(91,933,637)
Machinery and equipment	(10,876,245)	(599,088)	-	(11,475,333)
Vehicles	(5,527,572)	(211,443)	-	(5,739,015)
Intangible assets	(16,092,907)	(697,138)	-	(16,790,045)
Total accumulated depreciation	(159,530,822)	(11,160,280)	-	(170,691,102)
Total capital assets being depreciated, net	360,446,412	(163,413)	-	360,282,999
Business-type activities capital assets, net	\$ 372,035,450	\$ 14,478,557	\$ (2,103,092)	\$ 384,410,915

Construction in progress in the enterprise funds includes various capital projects which are substantially funded by general obligation bonds, certificates of obligation, and Federal and State grants. See Note 1 for a description of significant accounting policies related to capital assets. The capital assets of the internal service funds are included in the governmental activities in the government-wide financial statements.

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:

General Government	\$	1,324,406
Human Resources		1,327
Finance		166,549
Planning and Development Services		55,516
Public Works		5,882,148
Information Technology		65,665
Police		1,131,793
Fire		1,100,127
Transportation Services		3,989,368
Community Services		2,256,102
Health		79,695
Internal Service Funds		<u>2,416,472</u>
Total depreciation expense - Governmental activities	\$	<u>18,469,168</u>

Business-Type Activities:

Water and Sewer	\$	10,561,441
Solid Waste Services		255,880
Transit		<u>342,959</u>
Total depreciation/amortization expense - Business-type activities	\$	<u>11,160,280</u>

NOTE 7: RETIREMENT PLANS

Plan Descriptions

Texas Municipal Retirement System

The City provides pension benefits for all of its eligible employees, except firefighters, through a nontraditional, joint contributory, hybrid defined benefit pension plan, one of 888 plans, administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmr.com.

All eligible employees of the City are required to participate in TMRS.

Abilene Firemen's Relief and Retirement Fund

The City provides pension benefits, through a single-employer defined benefit plan, for all of its firefighters not covered by the Texas Municipal Retirement System. The Abilene Firemen's Relief and Retirement Fund (AFRRF) is established under the authority of the Texas Local Fire Fighter's Retirement Act (TLFFRA). The fund is administered by a Board of Trustees. The Board is made up of three members elected from and by the fund members, two representatives of the City of Abilene, Texas, and two citizen members. The plan was most recently amended effective December 1, 2019. Audited financial statements are issued by the Plan and can be obtained from the City of Abilene.

All eligible firefighters of the City, not covered by TMRS or any other system or plan, are required to participate in AFRRF.

Benefits Provided

Texas Municipal Retirement System (TMRS) – This plan provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS. At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

Abilene Firemen's Relief and Retirement Fund (AFRRF) – This plan provides retirement, disability, and death benefits. Members hired before February 1, 2019 receive Tier 1 Benefits. A Tier 1 member is eligible for service retirement if they have completed 20 years of credited service and attained the age of 50. A member who retires under the service retirement provision will receive a monthly benefit equal to the sum of a) standard service benefit equal to 3 percent of the member's average monthly salary multiplied by the member's number of years of credited service not in excess of 20 years and b) an additional service benefit calculated as the sum of (i) the member's years of credited service in excess of 20 but not to exceed 21.5 years, multiplied by 3.0 percent of the member's average monthly salary and (ii) \$80.00 multiplied by the member's

years of service credit in excess of 21.5. A Deferred Retirement Option Plan (DROP) is available to eligible members with 23 years of service and age 53. Effective February 1, 2019, all future new hires will accrue benefits under a Tier 2 benefit structure. A Tier 2 member is eligible for service retirement if they have completed 20 years of credited service and attained the age of 53. Key provision of the approved Tier 2 benefit structure are listed below:

<u>Benefit</u>	<u>Tier 2</u>
Normal Retirement Age	53 / 20 years of service
AFC Period	5 years
Benefit Accrual Rate	2.75% per year
Maximum Accrual Rate	55% of AFC
Longevity Supplement	\$80/month after 20 years

Effective January 1, 2020, the definition of compensation excludes deployment pay and overtime hours in excess of 288 for purposed of determining the highest average salary.

The plans provisions for the City are as follows:

	<u>Texas Municipal Retirement System</u>	<u>Abilene Firemen's Relief and Retirement Fund</u>
Employee deposit rate	7%	15.20% Oct 1 2019
Matching ratio (City to employee)	2 to 1	
City's Contribution		21.25% Oct 1 2019
A member is vested after	5 years	20 years
Service retirement eligibility (expressed as age/years of service)	60/5, 0/20	Tier 1 50/20 Tier 2 53/20
Updated Service Credit	100% Repeating, Transfers	
Annuity increase to retirees	0% of CPI	0% of CPI

As of the most recent measurement date of the net pension liability, membership data for the pension plans are as follows:

	<u>Texas Municipal Retirement System</u>	<u>Abilene Firemen's Relief and Retirement Fund</u>
Measurement Date	December 31, 2019	October 1, 2019
Retirees and beneficiaries currently receiving benefits	864	188
Inactive employees entitled to but not yet receiving benefits	638	5
Active employees	<u>1,043</u>	<u>190</u>
Total participants	<u>2,545</u>	<u>383</u>

Contributions

Texas Municipal Retirement System (TMRS) – The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are either 100%, 150% or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Abilene were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 10.93% and 11.05% in calendar years 2019 and 2020, respectively. The City's contributions to TMRS for the year ended September 30, 2020 were \$6,403,205 and were equal to the required contributions.

Abilene Firemen's Relief and Retirement Fund (AFRRF) – The City's contribution rate for fiscal year 2019 was 19.25% and 2020 was 21.25% of each member's gross pay. Of this amount 1.75 percent of pay is dedicated to providing post-retirement benefit increase to inactive members, unless the contribution is needed in order to meet the funding requirements of the plan. Fund members contribution rate was increased from 13.2% to 14.2% of gross pay effective January 1, 2019 and from 14.2% to 15.2% of gross pay effective October 1, 2019. Employee contributions are "picked up" by the City, as permitted under Section 414(h)(2) of the Internal Revenue Code. For this reason, a members' contributions are excluded from taxable income when paid into the fund. The City's contributions to AFRRF for the year ended September 30, 2020 were \$3,218,117 and were equal to the required contribution.

Net Pension Liability

The "Net Pension Liability" (NPL) is the difference between the "Total Pension Liability" (TPL) and the plan's "Fiduciary Net Position" (FNP). The TPL is the present value of pension benefits that are allocated to current members due to past service by entry age normal actuarial cost method. The TPL includes benefits related to projected salary and service, and automatic

cost of living adjustments (COLA's). In addition, ad hoc COLA's are also included in the TPL to the extent they are substantively automatic. The FNP is determined on the same basis used by the pension plans.

Texas Municipal Retirement System (TMRS) - The City's Net Pension Liability (NPL) was measured as of December 31, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Abilene Firemen's Relief and Retirement Fund (AFRRF) – The City's Net Pension Liability (NPL) was measured as of September 30, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of October 1, 2019.

	Texas Municipal Retirement System	Abilene Firemen's Relief and Retirement Fund	Total
Measurement Date	December 31, 2019	September 30, 2020	
Total Pension Liability	\$ 315,563,647	\$ 122,368,787	\$ 437,932,434
Fiduciary Net Position	298,964,527	56,376,382	355,340,909
Net Pension Liability	<u>\$ 16,599,120</u>	<u>\$ 65,992,405</u>	<u>\$ 82,591,525</u>

Actuarial Assumptions

Texas Municipal Retirement System

The Total Pension Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees, and beneficiaries were based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5 % and 3.0 % mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, the actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2019 are summarized in the following table.

	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	30.0%	5.30%
Core Fixed Income	10.0%	1.25%
Non-Core Fixed Income	20.0%	4.14%
Real Return	10.0%	3.85%
Real Estate	10.0%	4.00%
Absolute Return	10.0%	3.48%
Private Equity	10.0%	7.75%
Total	<u>100.0%</u>	

Abilene Firemen's Relief and Retirement Fund

The Total Pension Liability in the October 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement. Update procedures were used to roll forward the total pension liability from the actuarial valuation date to the pension plan's fiscal year-end.

Inflation	2.5% per year
Overall payroll growth	3.5% per year, compounded annually
Salary increases	Service based
Investment Rate of Return	7.5%

Mortality rates for employee was based upon the PubS-2010 Mortality Table, Mortality rates for retirees and vested terminated employees is based upon the PubS-2010 Mortality Table for healthy retirees. The mortality rates for contingent survivors is based upon the PubS-2010 Mortality Table for Contingent Survivors. The Mortality rate for disabled retirees is based upon the PubS-2010 Mortality Table for Disabled Retirees. The mortality assumptions for all participants are sex distinct with mortality improvement projected 5 years beyond the valuation date using scale MP-2019 and a base year of 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. For 2020 the inflation rate assumption was 2.25%. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Pension Plan's target asset allocation as of September 30, 2020 are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equities	47.5%	7.50%
International Equities	17.5%	8.50%
Domestic Fixed Income	25.0%	2.50%
Global Fixed Income	2.5%	3.50%
Real Estate	2.5%	4.50%
GTAA	5.0%	3.50%
Total	<u>100.0%</u>	

Discount Rate

Texas Municipal Retirement System (TMRS) - The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Abilene Firemen's Relief and Retirement Fund (AFRRF) – The discount rate used to measure the Total Pension Liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rates and that City contributions will continue at the negotiated rate of 21.25% of payroll each year. Based on those assumptions, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. For

purposes of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 2.14% (based on the weekly rate closest to but not later than the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index); and the resulting single discount rate is 7.50%.

Schedule of Changes in the Net Pension Liability

Changes in the City's net pension liability presented below are calculated on the same basis as each of the plans. The Change in Net Pension Liability for TMRS and AFRRF for the fiscal year ended September 30, 2020 are as follows:

Texas Municipal Retirement System

	Increase(Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2018	\$ 304,758,749	\$ 265,927,033	\$ 38,831,716
Changes for the year:			
Service cost	7,873,277	-	7,873,277
Interest	20,248,564	-	20,248,564
Change of benefit terms	-	-	-
Difference between expected and actual experience	(951,940)	-	(951,940)
Change of assumptions	1,068,331	-	1,068,331
Contributions - employer	-	5,882,073	(5,882,073)
Contributions - employee	-	3,767,118	(3,767,118)
Net investment income	-	41,060,916	(41,060,916)
Benefit payments, including refunds of employee contributions	(17,433,334)	(17,433,334)	-
Administrative expenses	-	(232,301)	232,301
Other changes	-	(6,978)	6,978
Net changes	10,804,898	33,037,494	(22,232,596)
Balance at 12/31/2019	\$ 315,563,647	\$ 298,964,527	\$ 16,599,120

Abilene Firemen's Relief and Retirement Fund

	Increase(Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 10/1/19	\$ 118,742,653	\$ 55,688,061	\$ 63,054,592
Changes for the year:			
Service cost	2,534,072	-	2,534,072
Interest	8,819,171	-	8,819,171
Change of benefit terms	-	-	-
Difference between expected and actual experience	(351,550)	-	(351,550)
Change of assumptions	-	-	-
Contributions - employer	-	3,218,117	(3,218,117)
Contributions - employee	-	2,310,095	(2,310,095)
Net investment income	-	2,636,330	(2,636,330)
Benefit payments, including refunds of employee contributions	(7,375,559)	(7,375,559)	-
Administrative expenses	-	(100,662)	100,662
Other changes	-	-	-
Net changes	3,626,134	688,321	2,937,813
Balance at 9/30/20	\$ 122,368,787	\$ 56,376,382	\$ 65,992,405

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability for each of the City's plans, calculated using the discount rate, as well as what the City's net pension liability would have been if it were calculated using a discount rate that is 1-percentage-point lower and 1-percentage-point higher than the current rate:

	1% Decrease in Discount Rate	Current Discount Rate Assumption	1% Increase in Discount Rate
	5.75%	6.75%	7.75%
TMRS - Net pension liability	\$55,069,527	\$16,599,120	(\$15,516,354)
	6.5%	7.50%	8.50%
AFRRF - Net pension liability	\$79,658,499	\$65,992,405	\$54,474,290

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' Fiduciary Net Position is available in a separately-issued TMRS financial report which may be obtained on the Internet at www.tmrs.com and a AFRRF financial report which may be obtained from the Abilene Firemen's Relief and Retirement Fund, 102 Cedar St., Suite 100, Abilene, Texas 79601.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2020, the City recognized total pension expense of \$13,409,758. Pension expense recognized for the TMRS plan was \$6,800,687 and for the AFRRF was \$6,609,071.

At September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Texas Municipal Retirement System	Abilene Firemen's Relief and Retirement Fund	Total
Deferred Outflows of Resources			
Contributions subsequent to the measurement date	\$ 4,689,789	\$ -	\$ 4,689,789
Difference between projected and actual investment earnings	-	2,938,748	2,938,748
Changes in actuarial assumptions	780,371	4,911,410	5,691,781
Total Deferred Outflows of Resources	<u>\$ 5,470,160</u>	<u>\$ 7,850,158</u>	<u>\$ 13,320,318</u>
Deferred Inflows of Resources			
Difference between projected and actual investment earnings	\$ 9,209,479	\$ -	\$ 9,209,479
Differences between expected and actual economic experience	1,368,977	1,166,216	2,535,193
Total Deferred Inflows of Resources	<u>\$ 10,578,456</u>	<u>\$ 1,166,216</u>	<u>\$ 11,744,672</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$4,689,789 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2020 (i.e. recognized in the city's financial statements September 30, 2021).

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

	Texas Municipal Retirement System	Abilene Firemen's Relief and Retirement Fund
Year ended September 30:		
2021	\$ (3,199,273)	\$ 1,608,693
2022	(2,896,990)	1,745,547
2023	920,350	1,546,983
2024	(4,622,172)	966,218
2025	-	866,725
Thereafter	-	(50,224)
Total	<u>\$ (9,798,085)</u>	<u>\$ 6,683,942</u>

NOTE 8: OTHER POST EMPLOYMENT BENEFITS

Supplemental Death Benefits Plan

Texas Municipal Retirement System (TMRS) administers a defined benefit group-term insurance plan known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit ("OPEB") and is a fixed amount of \$7,500. The SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be a single employer unfunded OPEB plan (i.e. no assets are accumulated).

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employee's entire careers.

Membership

As of the most recent actuarial valuation of the total OPEB liability, membership data is as follows:

Actuarial Valuation Measurement Date	December 31, 2019
Inactive employees currently receiving benefits	703
Inactive employees entitled to but not receiving benefits	181
Active employees	<u>1,043</u>
Total	<u>1,927</u>

Total OPEB Liability and Summary of Actuarial Assumptions:

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The total OPEB liability was based upon an actuarial valuation as of December 31, 2019. The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018. A summary of the actuarial assumptions is listed below:

Inflation	2.5%
Salary Increases	3.50% to 11.5% including inflation
Discount rate*	2.75%
Retiree's share of benefit-related costs	\$0.00
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates – service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates – disable retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

Changes in Total OPEB Liability

Changes in the City's total OPEB liability for the fiscal year ended September 30, 2020 are as follows:

Changes in the Total OPEB Liability

Total OPEB Liability - beginning of year December 31, 2018 *	\$	4,085,008
Changes for the year		
Service Cost		134,540
Interest on Total OPEB Liability		153,051
Changes of benefit terms		-
Difference between expected and actual experience		(155,696)
Changes in assumptions or other inputs		735,858
Benefit payments **		(53,816)
Net changes		<u>813,937</u>
Total OPEB Liability - end of year December 31, 2019 *	\$	<u>4,898,945</u>

* The dates listed are based upon the actuarial valuation date.

** Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability, calculated using the discount rate, as well as what the City's total OPEB liability would have been if it were calculated using a discount rate that is 1-percentage-point lower and 1-percentage-point higher than the current rate:

1% Decrease	Current Discount	1% Increase
1.75%	Rate	3.75%
	2.75%	
\$5,851,395	\$4,898,945	\$4,154,605

OPEB Expense

For the fiscal year ended September 30, 2020, the City recognized total OPEB expense of \$390,470. OPEB expenses recognized is as follows:

OPEB Expense	
Service Cost	\$ 134,540
Interest on total OPEB liability	153,051
Changes in benefit terms	-
Employer administrative costs	-
Recognition of deferred outflows/inflows of resources	
Differences between expected and actual experience	(57,077)
Changes in assumptions or other inputs ⁽¹⁾	159,956
Total OPEB expense	<u>\$ 390,470</u>

1 Generally, this will only be the annual change in the municipal bond index rate. However, for this valuation, the changes in assumption also include the changes in the actuarial assumptions adopted in 2019.

Schedule of Deferred Outflows and Inflows of Resources

At September 30, 2020, the City reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 194,221
Changes in assumptions and other inputs	698,256	158,088
Contributions made subsequent to measurement date	<u>42,441</u>	<u>-</u>
Total	<u>\$ 740,697</u>	<u>\$ 352,309</u>

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$42,441, will be recognized as a reduction of the total OPEB liability for the measurement year ending December 31, 2020 (i.e. recognized in the city's financial statements September 30, 2021). Other amounts reported as deferred outflows of resources related to OPEB at September 30, 2020 will be recognized in OPEB expense as follows:

	Deferred Outflows / (Inflows) of Resources
Year ended September 30:	
2021	\$ 102,879
2022	95,493
2023	50,881
2024	<u>96,694</u>
Total	<u>\$ 345,947</u>

NOTE 9: SELF-INSURANCE

The City has established a Self-Insurance Fund to separately report the activities of the City's general and police professional liability, health, life and property insurance, and worker's compensation plans.

General and Professional Liability

During the current year, the City's liability insurance was a "self-insured" retention for loss plan. At September 30, 2020, a liability insurance policy for bodily injury and property damage was in effect for the airport. The airport insurance coverage is \$1,000,000 per occurrence. The City added general liability, law enforcement liability, and error & omissions liability effective June 2020 at \$2,000,000 per occurrence. The City informally budgets for current claims based on actuarial valuations and historical data. The City incurred \$175,817 for liability claims and paid \$101,600 for liability insurance premiums for the year ended September 30, 2020. The City remains self-insured in regards to general and professional liability for claims under \$50,000 per occurrence.

Health Insurance

The City's health insurance program is a "self-insured" minimum premium cash flow plan. The City and each covered employee make a pre-determined monthly contribution to the plan. All claims are reviewed and processed by an independent insurance company. The insurance company pays claims based on the health plan, and the City reimburses the insurance company for the amount of each claim paid. The insurance company charges the City a fee for each claim processed. The insurance company also secures bids for aggregate and individual stop loss coverage. The City informally budgets for current claims, administrative costs, and stop loss coverage based on actuarial valuations and current health care statistics. Prescriptions for medication are covered through a self-insured prescription card. Under this plan, the card holder pays one pre-set co-payment for generic medications and a higher co-payment for name brand drugs with the City paying the difference, thereby sharing the cost between the City and the card holder. Funding covers both the cost of claims and administrative expenses. The City paid \$11,431,700 in health and prescription claims and paid \$895,252 for administrative costs for the year ended September 30, 2020. The City contributed \$7,308,702 and City employees contributed \$2,909,045 to the health insurance program for the year ended September 30, 2020. Retirees and other agency contributions were \$125,164 for the year ended September 30, 2020.

Estimated health claims that have been incurred but not reported are accrued at year end. The estimated liability for health claims is \$951,856 at September 30, 2020. The estimated liability for health claims is based upon historical claims experience. All of the health claims liability is expected to be paid within one year. The following is a walkforward of the activity in the estimated liability account for the years ended September 30, 2018, 2019 and 2020:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated health claims:				
2018	\$1,933,283	\$ 9,465,072	\$10,529,761	\$868,594
2019	868,594	10,069,741	10,143,283	795,052
2020	795,052	11,588,504	11,431,700	951,856

Life Insurance

The City's employee life insurance program is administered by an independent insurance company. The City collects premium payments from employees and retirees electing to participate in the program and remits these premium payments to the insurance company. Life insurance premiums collected and remitted for employees and retirees amounted to \$19,017 and \$438, respectively, for the year ended September 30, 2020.

Property Insurance

The City's property insurance program included a blanket property insurance policy of \$470,680,541 for buildings, contents and equipment with a \$250,000 deductible and a \$5,000,000 limit for flood and earthquake loss. In addition, the City maintained \$50,000,000 coverage on boiler and building machinery, with a \$50,000 deductible and \$9,397,810 of coverage on mobile equipment with a deductible of \$250,000. Catastrophic automobile coverage of \$20,110,124 was maintained on the fleet with a deductible of \$250,000. The City paid \$881,417 in property insurance premiums and \$775,000 for property claims for the year ended September 30, 2020. The following is a walkforward of the activity in the estimated liability account for the year ended September 30, 2018, 2019 and 2020:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated liability claims:				
2018	\$1,038,354	\$ -	\$162,833	\$875,521
2019	875,521	775,000	875,521	775,000
2020	775,000	-	775,000	-

Workers' Compensation

The City's workers' compensation plan is part of the Texas Municipal League Intergovernmental Risk Pool ("TMLIRP") in which the City is a member (however, the City is responsible only for claims of the City). TMLIRP reviews and processes all worker's compensation claims. The City maintains a \$1,000,000 per occurrence retention and informally budgets for current claims based on actuarial valuations and historical data. The City paid \$1,264,823 in worker's compensation claims for the year ended September 30, 2020, and \$165,165 in administrative and other charges. Estimated liability claims that have been incurred but not reported are accrued at year end. The estimated liability for worker's compensation claims is \$4,272,882 at September 30, 2020. The estimated liability claims are based upon historical claims experience as well as expected known claims.

The following is a walkforward of the activity in the estimated liability account for the years ended September 30, 2018, 2019 and 2020:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated liability claims:				
2018	\$3,844,267	\$ 544,009	\$ 988,585	\$3,399,691
2019	3,399,691	1,032,958	1,019,114	3,413,535
2020	3,413,535	2,124,170	1,264,823	4,272,882

Summary

The Self-Insurance Fund net position was (\$2,562,585) at September 30, 2020.

There were no significant reductions in insurance coverage from coverage in the previous year. The amounts of settlements incurred during the year were covered by available self-insurance funds under stop loss limits and deductibles and insurance coverage above the stop loss limits and deductibles. There were no settlements which exceeded the maximum insurance coverage in the past three years.

NOTE 10: LONG-TERM OBLIGATIONS AND AMOUNTS DUE WITHIN ONE YEAR

The following is a summary of changes in long-term obligations for the year ended September 30, 2020:

	Balance at September 30, 2019	Additions	Retirements	Balance at September 30, 2020	Due Within One Year
Governmental Activities:					
Bonds and contractual obligations:					
General obligation bonds payable	\$ 78,995,000	\$ 20,570,000	\$ 17,265,000	\$ 82,300,000	\$ 6,140,000
Certificates of obligation payable	23,905,000	10,745,000	1,510,000	33,140,000	1,595,000
Contractual obligation payable	273,776	-	273,776	-	-
Bond premiums	11,061,925	2,704,636	1,815,827	11,950,734	-
Total bonds/contractual obligations	114,235,701	34,019,636	20,864,603	127,390,734	7,735,000
Compensated absences	10,117,473	1,883,851	1,394,077	10,607,247	1,082,278
Estimated unpaid claims	4,983,587	13,712,674	13,471,523	5,224,738	1,902,627
Other post employment benefit liability	3,355,940	667,430	-	4,023,370	-
Net pension liability	95,023,816	-	15,292,916	79,730,900	-
Total Governmental Activities	\$ 227,716,517	\$ 50,283,591	\$ 51,023,119	\$ 226,976,989	\$ 10,719,905
Business Type Activities:					
Bonds:					
Bonds payable	\$ 213,155,000	\$155,785,000	\$136,720,000	232,220,000	\$ 10,220,000
Bond premiums (discounts)	19,519,296	1,988,158	13,586,828	7,920,626	-
Total bonds payable	232,674,296	157,773,158	150,306,828	240,140,626	10,220,000
Compensated absences	591,408	372,152	315,812	647,748	174,907
Other post employment benefit liability	729,069	146,507	-	875,576	-
Net pension liability	6,862,493	-	4,001,867	2,860,626	-
Total Business Type Activities	\$ 240,857,266	\$158,291,817	\$154,624,507	\$ 244,524,576	\$ 10,394,907

Governmental Activities

Capital Projects Funds are used to account for the acquisition or construction of capital assets and certain capital assets of proprietary funds (except for Water and Sewer Fund capital assets financed through revenue bonds). The acquisition or construction of water and sewer system capital assets has been funded substantially by the issuance of general obligation and certificates of obligation bonds and intergovernmental revenues. The bond covenants on the general obligation and certificates of obligation bonds sold to fund capital assets of the water and sewer system are secured by future ad valorem tax levies. Although the Water and Sewer Fund is not obligated by the applicable bond indentures to repay any portion of principal and interest on outstanding general obligation bonds, the City provides for a portion of the debt service of these bonds from budgeted allocations of surplus water and sewer system net revenues. If such funds are not available, the debt service would be financed from governmental funds.

Payments for the governmental activities general obligation and certificate of obligation bonds payable are made in the Debt Service Fund. Accrued compensated absences that pertain to governmental activities will be liquidated by the General Fund and Special Revenue Funds. The Self Insurance Internal Service Fund will liquidate insurance claims payable that pertain to governmental activities. The other post-employment benefit liability and net pension liability that pertains to the governmental activities will be liquidated mainly by the General Fund.

On December 1, 2019 the City of Abilene issued General Obligation Bonds, Series 2019 of \$7,315,000 with an interest rate range of 4.0 to 5.0 percent and a final maturity of February 15, 2040. Proceeds from the bond sale will be used for the public purposes of (i) constructing, improving, extending, expanding, upgrading and developing streets and roads, including, related utility relocation, landscaping, sidewalks, traffic safety and operation improvements, drainage, the purchase of any necessary right-of-way, and other related costs, (ii) constructing, installing and equipping runways and taxiways and other improvements at the City's airport and (iii) to pay for the cost of issuance of the bonds.

On December 1, 2019 the City of Abilene issued Certificate of Obligation Bonds, Series 2019 of \$10,745,000 with an interest rate range of 4.0 to 5.0 percent and a final maturity of February 15, 2040. Proceeds from the bond sale will be used for the public purposes of (i) acquiring and installing radio equipment and microwave communications infrastructure and (ii) acquiring, constructing, installing and equipping energy efficiency equipment including HVAC and chiller replacements, LED lighting, low flow water valves and electrical infrastructure and mechanical retrofits in City owned buildings, and (iii) cost associated with the issuance of the certificates.

On July 15, 2020 the City of Abilene issued General Obligation Refunding Bonds, Series 2020 of \$13,255,000 with an interest rate of .463 to 2.668 percent and a final maturity of February 15, 2043. Proceeds from the bond sale will be used to refund General Obligation Refunding Bonds, Series 2015 and General Obligation Bonds, Series, 2015 in order to lower the overall debt service requirements of the City. As a result of the refunding, the City reduced its debt service payments by \$762,607 and obtained an economic gain (difference between present value of debt service payment of old and new debt) of \$635,012.

The City intends to retire all of its general obligation and certificates of obligation bonds, plus interest, from future ad valorem tax levies and is required by ordinance to create from such tax revenues a sinking fund sufficient to pay the current interest due thereon and each installment of principal as it becomes due. The general obligation and certificates of obligation bonds outstanding at September 30, 2020, will be amortized serially each year on dates prescribed by each respective bond ordinance through 2043. Total interest requirement for these bonds, at rates ranging from .463% to 5.9%, aggregate \$39,156,575. \$2,706,988 is available in the Debt Service Fund to service the general obligation and certificates of obligation bonds. All of these bonds are callable on dates prescribed by each respective bond ordinance.

The attorney general of the State of Texas established a practical limitation of \$1.50 per \$100 of assessed valuation on the debt service tax rate levied to service general obligation bonds, including interest. The tax rate to finance the payment of principal and interest on general obligation long-term debt for the year ended September 30, 2020, was \$.1808 per \$100 assessed valuation.

A number of limitations and restrictions are contained in the various general obligation bond indentures. The City is in compliance with all significant limitations and restrictions.

The Bond and the Certificate Capital Projects Funds, with fund balance aggregating \$22,461,868 arise principally from proceeds of general obligation bonds and certificates of obligation sales. These proceeds may be used solely for the designated purposes as stated in the respective bond indenture and prospectus under which such bonds were sold. The City is in compliance with these requirements.

The following is a schedule of the governmental activities General Obligation and Certificates of Obligations bonds:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Date	Amount Outstanding 09/30/20
Certificates of Obligation	07/15/2006	\$ 1,205,000	6.1705	2-15-21/16	\$ 80,000
General Obligation Bonds	08/01/2007	1,070,000	5.0467	2-15-27/17	355,000
Certificates of Obligation	08/01/2007	4,895,000	4.7993	2-15-22/17	895,000
General Obligation Bonds	01/15/2010	2,165,000	2.7312	2-15-21/20	135,000
General Obligation Bonds	08/15/2015	13,820,000	3.3500	2-15-35/25	4,010,000
General Obligation Bonds	08/15/2015	21,115,000	3.3500	2-15-35/25	6,840,000
Certificates of Obligation	08/15/2015	1,955,000	3.4000	2-15-35/25	1,460,000
General Obligation Bonds	09/01/2016	13,895,000	2.4131	2-15-36/25	10,715,000
General Obligation Bonds	09/01/2016	25,765,000	2.4131	2-15-36/25	21,915,000
Certificates of Obligation	09/01/2016	2,000,000	2.1100	2-15-31/25	1,465,000
General Obligation Bonds	07/01/2017	13,660,000	3.2167	2-15-37/26	12,365,000
Certificates of Obligation	07/01/2017	7,830,000	3.2165	2-15-37/26	7,075,000
General Obligation Bonds	12/01/2017	830,000	2.0893	2-15-35/28	825,000
General Obligation Bonds	07/01/2018	4,880,000	3.4000	2-15-38/28	4,570,000
Certificates of Obligation	07/01/2018	10,215,000	3.4719	2-15-39/28	9,860,000
Certificates of Obligation	07/01/2018	1,615,000	3.4368	2-15-39/28	1,560,000
General Obligation Bonds	12/01/2019	7,315,000	2.7656	2-15-40/30	7,315,000
Certificates of Obligation	12/01/2019	10,745,000	2.7153	2-15-40/30	10,745,000
General Obligation Bonds	07/15/2020	13,255,000	2.2349	2-15-43/31	13,255,000
					<u>\$ 115,440,000</u>

The following is a maturity schedule for the bonds:

Fiscal Year Ended September 30	Debt Service Requirements to Maturity - Bonds Payable		
	Principal	Interest	Total
			Requirement
2021	\$ 7,735,000	\$ 4,933,244	\$ 12,668,244
2022	7,960,000	4,093,727	12,053,727
2023	7,265,000	3,788,155	11,053,155
2024	6,590,000	3,498,037	10,088,037
2025	6,680,000	3,210,922	9,890,922
2026-2030	32,660,000	12,187,999	44,847,999
2031-2035	31,880,000	6,292,117	38,172,117
2036-2040	14,670,000	1,152,375	15,822,375
Total Debt Service Requirements to Maturity - Bonds Payable	<u>\$ 115,440,000</u>	<u>\$ 39,156,575</u>	<u>\$ 154,596,575</u>

On May 9, 2015, voters of the City authorized the issuance of \$80,690,000 General obligation bonds. City Council has authorized issuance of \$23,000,000 as General Obligation Improvement Bonds, Series 2015, \$28,441,000 as General Obligation Improvement Bonds, Series 2016, \$15,739,000 as General Obligation Improvement Bonds, Series 2017, \$5,227,000 as General Obligation Improvement Bonds, Series 2018 and \$7,315,000 as General Obligation Improvement Bonds, Series 2019. At September 30, 2020, the City had authorized and unissued general obligation bonds of \$300,000 proposed for sanitary landfill purposes which the City has no plans to sell.

Business Type Activities

Water and Wastewater Obligations

On December 1, 2019 the City of Abilene issued General Obligation Refunding Bonds, Series 2019 of \$73,030,000 with an interest rate of 1.848 to 3.072 percent and a final maturity of February 15, 2040. Proceeds from the bond sale will be used to refund Certificate of Obligation Bonds, Series, 2013 and Certificate of Obligation Bonds, Series 2014 in order to lower the overall debt service requirements of the City. As a result of the refunding, the City reduced its debt service payments by \$7,761,923 and obtained an economic gain (difference between present value of debt service payment of old and new debt) of \$5,581,836.

On December 1, 2019 the City of Abilene issued Combination Tax and Surplus Revenue Certificates of Obligation, Series 2019 of \$13,185,000 with an interest rate range of 4.0 to 5.0 percent and a final maturity of February 15, 2040. Proceeds from the bond sale will be used for constructing, installing, acquiring and equipping additions, improvements and extensions to the City's water and sewer system, including water treatment improvements, distribution lines, lift and pump stations, sewer and manhole rehabilitation, control system improvements, engineering fees and acquisition of easements and equipment for water treatment improvements and transmission lines.

On July 15, 2020 the City of Abilene issued General Obligation Refunding Bonds, Series 2020 of \$69,570,000 with an interest rate of .463 to 2.668 percent and a final maturity of February 15, 2043. Proceeds from the bond sale will be used to refund General Obligation Refunding Bonds, Series 2013 and Certificate of Obligation Bonds, Series, 2015 in order to lower the overall debt service requirements of the City. As a result of the refunding, the City reduced its debt service payments by \$8,846,780 and obtained an economic gain (difference between present value of debt service payment of old and new debt) of \$6,950,862.

The following is a schedule of Water and Wastewater Obligation Bonds outstanding as of 9/30/20:

	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>True Interest Cost</u>	<u>Maturity and Option Dates</u>	<u>Amount Outstanding 09/30/20</u>
Certificate of Obligation	12/20/2012	2,500,000	0.9400	2-15-33/23	1,660,000
General Obligation Bonds	12/15/2012	12,595,000	3.1319	2-15-43/22	465,000
Certificate of Obligation Bonds	10/24/2013	62,080,000	4.205	2-15-39/23	3,610,000
Certificate of Obligation Bonds	11/1/2014	57,580,000	3.690	2-15-40/24	4,870,000
Certificate of Obligation Bonds	4/1/2015	67,350,000	3.661	2-15-41/25	7,630,000
General Obligation Bonds	9/01/2016	1,890,000	2.413	2-15-36/25	1,500,000
Certificate of Obligation Bonds	7/01/2017	10,740,000	3.2165	2-15-37/26	9,710,000
General Obligation Bonds	12/01/2017	31,885,000	2.0893	2-15-35/28	31,135,000
Certificate of Obligation Bonds	11/27/2018	18,370,000	1.693375	2-15-39/29	17,540,000
General Obligation Bonds	12/1/2019	73,030,000	3.154238	2-15-40/30	71,345,000
Certificate of Obligation Bonds	12/1/2020	13,185,000	2.715295	2-15-40/30	13,185,000
General Obligation Bonds	7/15/20	69,570,000	2.234875	2-15-43/31	<u>18,370,000</u>
					<u>\$232,220,000</u>

The following is a maturity schedule for the above bonds:

<u>Fiscal Year Ended September 30</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Requirement</u>
2021	\$ 10,220,000	\$ 7,159,719	\$ 17,379,719
2022	9,320,000	6,417,904	15,737,904
2023	9,635,000	6,089,882	15,724,882
2024	9,950,000	5,763,054	15,713,054
2025	9,850,000	5,477,281	15,327,281
2026 - 2030	53,115,000	23,510,895	76,625,895
2031 - 2035	61,090,000	15,255,140	76,345,140
2036 - 2040	63,640,000	5,327,527	68,967,527
2041 - 2044	5,400,000	106,853	5,506,853
Total	<u>\$ 232,220,000</u>	<u>\$ 75,108,255</u>	<u>\$ 307,328,255</u>

Deceased Debt

In fiscal year 2018, the City defeased \$31,805,000 of the 2011 General Obligation Bonds, 2011 Certificate of Obligation Bonds and 2013 Certificate of Obligation Bonds by placing new bond proceeds in an escrow to provide for future debt payments on the defeased bonds. Accordingly, the escrowed assets and the liability for the defeased bonds are not included in the government section of the financial statements. As of September 30, 2020, \$29,350,000 of defeased bonds are still outstanding.

In fiscal year 2020, the City defeased \$137,145,000 of the 2013 General Obligation Bonds, 2015 General Obligation Bonds, 2013 Certificate of Obligation Bonds, 2014 Certificate of Obligation Bonds and 2015 Certificate of Obligation Bonds by placing new bond proceeds in an escrow to provide for future debt payments on the defeased bonds. Accordingly, the escrowed assets and the liability for the defeased bonds are not included in the government section of the financial statements. As of September 30, 2020, \$137,145,000 of defeased bonds are still outstanding.

NOTE 11: DEFICITS IN FUND BALANCE / NET POSITION

At September 30, 2020, the following funds of the City had deficit balances:

Internal Service Funds:	
Self Insurance Fund	(\$2,562,585)

Funds were available from other sources; therefore no adverse effect to the Self Insurance fund is anticipated. The City monitors the results of the fund on an ongoing basis with the assistance of a professional healthcare consulting firm to analyze and model current and future claims. This modeling is utilized to recommend changes needed to the plan and ensure funds are available to pay claims as they come due. The City has recently made changes to the plan and obtained more favorable contracts with health providers and health facilities. These changes and any future changes needed will be continually monitored.

NOTE 12: INTERFUND RECEIVABLES AND PAYABLES

Interfund balances in the fund financial statements, specifically the due to and due from other funds, are short-term loans to cover temporary cash deficits in various funds. This occasionally occurs prior to bond sales or grant reimbursements. Interfund balances, specifically advances to and from other funds, are longer-term loans to cover Council directed internal financing of certain projects. The following amounts of due to other funds or due from other funds are included in the fund financial statements:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund:		
General Obligation Capital Project Fund	\$ 7,619	\$ -
Nonmajor Governmental Funds	924,561	14,779
Water Fund	369,182	25,870
Solid Waste	-	3,030
Nonmajor Enterprise Fund	814,561	11,881
Internal Service Fund	-	34,214
Total General Fund	<u>2,115,516</u>	<u>89,774</u>
General Obligation Capital Project Fund:		
General Fund	-	7,619
Total General Obligation Capital Project Fund	-	7,619
Nonmajor Governmental Funds:		
General Fund	14,779	924,154
Total Nonmajor Governmental Funds	<u>14,779</u>	<u>924,154</u>
Enterprise Funds:		
Water Fund		
General Fund	25,870	369,182
Solid Waste	3,030	-
Nonmajor Enterprise Funds:		
General Fund	11,881	814,561
Total Nonmajor Enterprise Funds	<u>3,750</u>	<u>814,561</u>
Total Enterprise Funds	<u>40,781</u>	<u>1,183,743</u>
Internal Service Funds:		
General Fund	34,214	-
Total All Funds	<u>\$ 2,205,290</u>	<u>\$ 2,205,290</u>

NOTE 13: INTERFUND TRANSFERS

Interfund transfers relate to the funding of deficits by the general fund to the health services fund, federal highway administration fund, transit fund, self-insurance fund, and excess amounts to the general fund from the solid waste services fund. Transfers were also made from the general fund to service debt in the 2007 airport debt service fund and to fund several capital projects. The matching requirements for various grants are also transferred to the related project fund.

Transfers for the year ended September 30, 2020 are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
General Capital Projects Fund	\$ -	\$ 6,160,619
Nonmajor Governmental Funds	1,126,154	2,950,080
Solid Waste Enterprise Fund	3,500,000	-
Nonmajor Enterprise Funds	98,080	266,340
Internal Service Funds	524,670	1,665,145
Total General Fund	<u>5,248,904</u>	<u>11,042,184</u>

	<u>Transfers In</u>	<u>Transfers Out</u>
General Capital Projects Fund:		
General Fund	6,160,619	-
General Capital Projects Fund	3,802,925	3,802,925
Nonmajor Governmental Funds	10,069,365	862,108
Nonmajor Enterprise Fund	30,000	-
Internal Service Fund	<u>869,402</u>	<u>-</u>
Total General Capital Projects Fund	<u>20,932,311</u>	<u>4,665,033</u>
General Obligation Capital Project Fund:		
Nonmajor Governmental Funds	<u>-</u>	<u>60,304</u>
Total General Obligation Capital Project Fund	<u>-</u>	<u>60,304</u>
Nonmajor Governmental Funds:		
General Fund	2,950,080	1,126,154
General Capital Projects Fund	862,108	10,069,365
General Obligation Capital Projects Fund	60,304	-
Nonmajor Governmental Funds	1,100,288	1,100,288
Solid Waste Enterprise Fund	<u>31,930</u>	<u>-</u>
Total Nonmajor Governmental Funds	<u>5,004,710</u>	<u>12,295,807</u>
Enterprise Funds:		
Water Enterprise Fund		
Internal Service Funds	-	203,764
Solid Waste Enterprise Fund:		
General Fund	-	3,500,000
Nonmajor Governmental Funds	-	31,930
Nonmajor Enterprise Funds:		
General Capital Projects Fund	-	30,000
General Fund	<u>266,340</u>	<u>98,080</u>
Total Enterprise Funds	<u>266,340</u>	<u>3,863,774</u>
Internal Service Funds:		
General Fund	\$ 1,665,145	\$ 524,670
General Capital Projects Fund	-	869,402
Water Enterprise Fund	<u>203,764</u>	<u>-</u>
Total Internal Service Funds	<u>1,868,909</u>	<u>1,394,072</u>
Total All Funds	<u>\$ 33,321,174</u>	<u>\$ 33,321,174</u>

NOTE 14: LITIGATION

At September 30, 2020, the City is involved in various lawsuits pending against the City. These lawsuits generally involve claims relating to general liability, automobile liability, civil rights actions and various contractual matters. Any settlements arising out of these lawsuits will be paid from the Self-Insurance Fund. In the opinion of management, any liabilities resulting from such suits would not have a material adverse effect on the City's financial statements.

NOTE 15: DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

Development Corporation of Abilene (DCOA)

Significant Accounting Policies

The Development Corporation of Abilene (DCOA), which is a discretely presented component unit of the City, is presented on the accrual basis of accounting in the government-wide financial statements.

Deposits and Cash Investments

Cash and cash investments at September 30, 2020 includes demand deposits and investments that are pooled with the City's as well as demand deposits in DCOA's name. At year end demand deposits included in the City's pool are entirely covered by FDIC insurance and pledged collateral held in the City's name by the City's agent. Demand deposits of \$9,928,699 in DCOA's name are entirely covered by FDIC insurance and pledged collateral held in DCOA's name held by DCOA's agent.

Pooled cash investments represent funds invested with the City of Abilene's pooled investment fund. Cash investments consisted \$23,869,356 and investments consisted of \$177,946 at September 30, 2020. See Note 3 for additional disclosures related to this pooled investment fund.

Accounts Receivable

Receivables at September 20, 2020 including the applicable allowances for uncollectible accounts, consist of the following:

Receivables:	
Accounts	\$ 79
Sales tax	2,070,677
Accrued interest	64,998
Notes receivable	8,376,736
Notes receivable earning economic incentive	16,320,469
Gross receivables	26,832,959
Less allowance for doubtful accounts	(1,922,087)
Net total receivables	<u>\$ 24,910,872</u>

Capital Assets

Capital assets activity for the year ended September 30, 2020, was as follows:

	Balance September 30, 2019	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2020
Capital assets, not being depreciated:				
Land	\$ 3,336,889	\$ 108,247	\$ (321,437)	\$ 3,123,699
Construction in Progress	1,566,830	2,698,451	(4,041,694)	223,587
Total capital assets, not being depreciated	4,903,719	2,806,698	(4,363,131)	3,347,286
Capital assets, being depreciated:				
Buildings and improvements	35,648,762	2,130,302	(12,792,926)	24,986,138
Improvements other than buildings	18,707,441	1,802,144	(726,279)	19,783,306
Machinery and equipment	24,664	-	(17,400)	7,264
Vehicles	70,862	-	-	70,862
Total assets being depreciated	54,451,729	3,932,446	(13,536,605)	44,847,570
Less accumulated depreciation for:				
Buildings and improvements	(9,824,483)	(760,144)	2,383,743	(8,200,884)
Improvements other than buildings	(4,168,080)	(678,803)	332,009	(4,514,874)
Machinery and equipment	(19,579)	(1,453)	17,400	(3,632)
Vehicles	(29,585)	(9,173)	-	(38,758)
Total accumulated depreciation	(14,041,727)	(1,449,573)	2,733,152	(12,758,148)
Total capital assets being depreciated, net	40,410,002	2,482,873	(10,803,453)	32,089,422
Capital assets, net	<u>\$ 45,313,721</u>	<u>\$ 5,289,571</u>	<u>\$ (15,166,584)</u>	<u>\$ 35,436,708</u>

Depreciation expense for the fiscal year ending September 30, 2020 totaled \$1,449,573.

ABILENE CONVENTION CENTER HOTEL DEVELOPMENT CORPORATION (ACCHDC)

Significant Accounting Policies

The Abilene Convention Center Hotel Development Corporation (ACCHDC), which is a discretely presented component unit of the City, is presented on the accrual basis of accounting in the government-wide financial statements.

Capital Assets

Capital assets activity for the year ended September 30, 2020, was as follows:

	Balance September 30, 2019	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2020
Capital assets, not being depreciated:				
Construction in Progress	\$ -	\$ 1,502,335	\$ -	\$ 1,502,335
Total capital assets, not being depreciated	-	1,502,335	-	1,502,335
Capital assets, net	<u>\$ -</u>	<u>\$ 1,502,335</u>	<u>\$ -</u>	<u>\$ 1,502,335</u>

Commitments

As of September 30, 2020, the Abilene Convention Center Hotel Development Corporation had an outstanding commitment of \$964,903 for its portion of the development phase of the downtown convention center hotel project.

CIVIC ABILENE, INC.

Significant Accounting Policies

Civic Abilene, Inc., which is a discretely presented component unit of the City, is presented on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. This basis differs from generally accepted accounting principles in that revenues and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. As a result, receivables and payables are not recorded on the modified cash basis of accounting.

Cash and cash equivalents

Investment with original maturity of three months or less when purchased are considered cash equivalents.

Civic Abilene, Inc. does not have a written investment policy which addresses investment risk such as custodial credit risk, interest risk, and concentration of credit risk. Civic Abilene was not exposed to these risks. Civic Abilene currently invests only in money market accounts and interest-bearing checking accounts, all of which are fully secured by federal deposit insurance.

Capital Assets

Capital assets activity for the year ended September 30, 2020, was as follows:

	Balance September 30, 2019	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2020
Capital assets, being depreciated:				
Building improvements	\$ 368,941	\$ 12,212	\$ (6,766)	374,387
Furnishings and equipment	171,378			171,378
Total assets being depreciated	540,319	12,212	(6,766)	545,765
Less accumulated depreciation for:				
Building improvements	(332,550)	(9,613)	6,766	(335,397)
Furnishings and equipment	(168,564)	(1,852)	-	(170,416)
Total accumulated depreciation	(501,114)	(11,465)	6,766	(505,813)
Total capital assets being depreciated, net	39,205	747	-	39,952
Capital assets, net	\$ 39,205	\$ 747	\$ -	\$ 39,952

Depreciation expense for the fiscal year ending September 30, 2020 totaled \$11,465.

Contingencies

According to its bylaws, at such time as the unrestricted net position of the Civic Abilene exceeds the sum of \$75,000, the excess over and above \$75,000 shall be remitted to the City of Abilene, Texas, to be held in an account or fund to be expended for the payment of bonded indebtedness to benefit the Convention Center or for any programs and attractions for the City of Abilene and surrounding area. At September 30, 2020, Civic Abilene had \$212,389 in unrestricted net position. The excess cash of \$137,389 at September 30, 2020 will be used to renovate the Green Room.

NOTE 16: COMMITMENTS AND CONTINGENCIES

Federally Assisted Programs - Compliance Audits

The City participates in numerous federally-assisted programs, on both a direct and state pass-through basis, as well as on a service-provider basis. Principal among these grants are Community Development Block Grants, Home Investment Partnership, Health Services, Airport Improvements, Emergency Management and Transportation Grants. In connection with these grants, the City is required to comply with specific terms and agreements as well as applicable Federal and State laws and regulations. Such compliance is subject to review and audit by the grantors and their representatives. In the opinion of management, the City has complied with all requirements. However, since such programs are subject to future audit or review, the possibility of disallowed expenditures exists. In the event of any disallowance of claimed expenditures, the City expects the resulting liability to be immaterial.

Encumbrances

As discussed in Note 2, Stewardship, Compliance and Accountability, budgetary control for budgetary purposes includes the impact of encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. At September 30, 2020, there were outstanding encumbrances in the General fund of \$436,894.

Abilene Convention Center Hotel Development Corporation

In October 2019, the City entered into a Master Development Agreement with the Abilene Convention Center Hotel Development Corporation (ACCHDC) and Garfield Public/Private LLC to develop and construct a downtown convention center hotel to be owned by ACCHDC and an attached new convention center facility to be owned by the City. Subsequently, the City entered into a Chapter 380 Economic Development Agreement with ACCHDC to provide a cash contribution to be used by ACCHDC for payment of its portion of the development phase of the downtown convention center hotel project. At fiscal year end, the City's remaining commitment to ACCHDC was \$1,017,666.

Construction Commitments

The City has active construction and information technology projects at fiscal year end. The key projects in progress include improvements to transportation infrastructure, water and wastewater systems, park system and city facilities. At fiscal year end, the City's commitments with contractors and vendors are as follows:

<u>Capital Projects</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Governmental Activities:		
Public Safety	\$ 1,434,853	\$ 2,159,734
Streets and Traffic	6,785,415	8,621,563
Public recreation and culture	743,673	255,105
Airport construction	1,150,554	376,176
Energy and buildings improvements	10,472,054	1,123,428
Downtown convention center development	1,306,248	646,927
Software	-	31,209
Business-Type Activities:		
Water and Sewer	<u>21,846,526</u>	<u>11,422,412</u>
Total	<u>\$ 43,894,855</u>	<u>\$ 24,636,554</u>

These commitments will be funded through unspent bond proceeds, capital grants and unrestricted cash.

Lease Agreements

Commitments under operating lease agreements for equipment are immaterial; therefore, minimum annual rental payments are not presented.

NOTE 17: NEW PRONOUNCEMENTS

The GASB has issued the following statements which will become effective in future years.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of governments and for identifying fiduciary component units and post employment benefit arrangements that are fiduciary activities. The statement will become effective for financial statements starting with the fiscal year that ends December 31, 2020.

In June 2017, the GASB issued Statement No. 87, *Leases*. This statement changes the recognition requirements for certain lease assets and liabilities for leases that are currently classified as operating leases. The statement will become effective for financial statements starting with the fiscal year that ends June 30, 2022.

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interest-an amendment of GASB Statements No. 14 and No. 61*. This statement will improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improve the relevance of financial statement information for certain component units. The requirements of this statement become effective for financial statements starting with the fiscal year that ends December 31, 2020.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. This statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with 1) commitments extended by issuers, 2) arrangements associated with conduit debt obligations, and 3) related note disclosures. The requirements of this statement are effective for financial statements starting with the fiscal year that ends December 31, 2022.

In January 2020, the GASB Issued Statement No. 92, *Omnibus 2020*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements related to Statement 87 and Implementation Guide 2019-3 are effective for statements starting with the fiscal year that ends June 30, 2022.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The statement establishes accounting and financial reporting requirements related to the replacement of IBORs in hedging derivative instruments and

leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The requirements of this statement are effective for reporting periods ending after December 31, 2021.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This statement establishes standards of accounting and financial reporting for PPPs and APAs for governments. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on accounting and financial reporting for subscription-based information technology arrangements for government end users. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this statement that are related to the accounting and financial reporting for Section 457 plans are effective for reporting periods beginning after June 15, 2021. Some requirements of this statement are effective immediately.

The City will fully analyze the impact of these new Statements prior to the effective dates for the Statements listed above.



REQUIRED SUPPLEMENTAL INFORMATION





CITY OF ABILENE, TEXAS
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2020

Exhibit C-1

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES: (Exhibit D-3)						
General property taxes	\$ 38,884,710	\$ 38,884,710	\$ 38,594,606	\$ (17,998)	\$ 38,576,608	\$ (308,102)
Sales taxes	35,741,300	35,744,190	36,234,787	(85,834)	36,148,953	404,763
Other taxes	3,454,730	3,449,490	3,480,375	-	3,480,375	30,885
Franchise fees	8,007,690	7,825,570	7,858,613	43,087	7,901,700	76,130
Penalties and interest	394,900	394,900	391,790	-	391,790	(3,110)
Licenses and permits	1,361,240	1,305,150	1,710,152	-	1,710,152	405,002
Intergovernmental revenues	889,500	1,892,120	2,392,152	-	2,392,152	500,032
Assessments	-	-	122	-	122	122
Charges for services	4,931,890	3,585,820	3,649,911	-	3,649,911	64,091
Fines and forfeitures	1,463,130	1,244,430	1,119,330	62,733	1,182,063	(62,367)
Interest earnings net of change in fair value of investments	748,820	344,470	359,738	(6,722)	353,016	8,546
Miscellaneous	6,899,640	6,696,990	6,626,754	-	6,626,754	(70,236)
Total Revenue	102,777,550	101,367,840	102,418,330	(4,734)	102,413,596	1,045,756
EXPENDITURES: (Exhibit D-4)						
General Government	5,635,220	5,585,760	5,558,400	(72,655)	5,485,745	100,015
Human Resources	1,686,030	1,864,110	1,806,687	2,000	1,808,687	55,423
Finance	8,105,040	7,831,200	7,501,221	18,599	7,519,820	311,380
Planning and Development Services	2,693,560	2,550,670	2,375,946	13,600	2,389,546	161,124
Public Works	7,641,890	7,485,950	7,186,085	(104,300)	7,081,785	404,165
Information Technology	2,180,340	2,233,450	2,148,756	-	2,148,756	84,694
Police	30,362,070	31,110,210	30,394,427	(31,632)	30,362,795	747,415
Fire	22,325,240	22,707,550	22,669,849	(17,123)	22,652,726	54,824
Transportation Services	2,235,600	2,302,560	2,008,041	47,663	2,055,704	246,856
Community Services	13,960,070	12,814,930	12,118,518	(45,345)	12,073,173	741,757
Total Expenditures	96,825,060	96,486,390	93,767,930	(189,193)	93,578,737	2,907,653
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES						
	5,952,490	4,881,450	8,650,400	184,459	8,834,859	3,953,409
OTHER FINANCING SOURCES (USES):						
Proceeds from sale of capital assets	-	15,700	16,900	-	16,900	1,200
Transfers in	3,787,740	5,163,210	5,248,904	28,784	5,277,688	114,478
Transfers out	(9,698,020)	(11,044,440)	(11,042,184)	-	(11,042,184)	2,256
Total Other Financing Sources (Uses)	(5,910,280)	(5,865,530)	(5,776,380)	28,784	(5,747,596)	117,934
NET CHANGE IN FUND BALANCE	42,210	(984,080)	2,874,020	213,243	3,087,263	4,071,343
FUND BALANCE BEGINNING OF YEAR	27,258,898	27,258,898	31,582,269	(4,323,371)	27,258,898	-
FUND BALANCE AT END OF YEAR	\$ 27,301,108	\$ 26,274,818	\$ 34,456,289	\$ (4,110,128)	\$ 30,346,161	\$ 4,071,343

CITY OF ABILENE, TEXAS

Texas Municipal Retirement System and Abilene Firemen's Relief and Retirement Fund
Schedule of Changes in Net Pension Liability and Related Ratios
For the year ending September 30, 2020 *

	Texas Municipal Retirement System		
	Measurement Date 12/31/14	Measurement Date 12/31/15	Measurement Date 12/31/16
Total pension liability:			
Service cost	\$ 5,643,672	\$ 6,541,197	\$ 6,934,050
Interest	17,653,387	18,240,348	18,552,482
Changes in benefit terms	-	-	-
Difference between expected and actual experience	83,960	355,391	(476,439)
Change in assumptions	-	4,882,439	-
Benefit payments, including refunds of employee contributions	(15,410,179)	(15,479,070)	(16,402,169)
Net change in total pension liability	\$ 7,970,840	\$ 14,540,305	\$ 8,607,924
Total pension liability - beginning	257,074,499	265,045,339	279,585,644
Total pension liability - ending (a)	\$ 265,045,339	\$ 279,585,644	\$ 288,193,568
Plan fiduciary net position			
Contributions - employer	\$ 4,773,166	\$ 4,907,057	\$ 4,726,465
Contributions - employee	3,076,625	3,297,310	3,301,928
Net investment income	14,222,741	376,470	16,754,508
Gain or (Loss) due to difference in projected vs actual earnings	-	-	-
Benefit payments, including refunds of employee contributions	(15,410,179)	(15,479,070)	(16,402,169)
Administrative expenses	(148,514)	(229,330)	(189,304)
Other	(12,210)	(11,327)	(10,199)
Net change in plan fiduciary net position	\$ 6,501,629	\$ (7,138,890)	\$ 8,181,229
Plan fiduciary net position - beginning	248,659,868	255,161,497	248,022,607
Plan fiduciary net position - ending (b)	\$ 255,161,497	\$ 248,022,607	\$ 256,203,836
Net pension liability (a) - (b)	\$ 9,883,842	\$ 31,563,037	\$ 31,989,732
Plan fiduciary net position as a percentage of the total pension liability	96.27%	88.71%	88.90%
Covered payroll	\$ 43,951,794	\$ 47,092,853	\$ 47,170,406
Net pension liability as a percentage of covered payroll	22.49%	67.02%	67.82%

* A full 10-year schedule will be displayed as it becomes available.

1 Changes in assumptions: In 2020, the payroll growth assumption was lowered from 3.0% to 2.75%.

In 2016, the discount rate was lowered from 7.0% to 6.75%; the inflation rate was lowered from 3% to 2.5%;
the experience study for retirement age was updated.

Measurement Date 12/31/17	Measurement Date 12/31/18	Measurement Date 12/31/19
\$ 7,281,125	\$ 7,536,316	\$ 7,873,277
19,126,024	19,656,954	20,248,564
-	-	-
(1,142,179)	(839,185)	(951,940)
-	-	1,068,331
<u>(16,971,244)</u>	<u>(18,082,630)</u>	<u>(17,433,334)</u>
\$ 8,293,726	\$ 8,271,455	\$ 10,804,898
<u>288,193,568</u>	<u>296,487,294</u>	<u>304,758,749</u>
<u>\$ 296,487,294</u>	<u>\$ 304,758,749</u>	<u>\$ 315,563,647</u>
\$ 5,275,439	\$ 5,759,096	\$ 5,882,073
3,490,207	3,605,893	3,767,118
35,491,094	(8,478,734)	41,060,916
-	-	-
(16,971,244)	(18,082,630)	(17,433,334)
(184,022)	(164,007)	(232,301)
<u>(9,326)</u>	<u>(8,569)</u>	<u>(6,978)</u>
\$ 27,092,148	\$ (17,368,951)	\$ 33,037,494
<u>256,203,836</u>	<u>283,295,984</u>	<u>265,927,033</u>
<u>\$ 283,295,984</u>	<u>\$ 265,927,033</u>	<u>\$ 298,964,527</u>
<u>\$ 13,191,310</u>	<u>\$ 38,831,716</u>	<u>\$ 16,599,120</u>
95.55%	87.26%	94.74%
\$ 49,464,164	\$ 51,512,756	\$ 53,815,971
26.67%	75.38%	30.84%

CITY OF ABILENE, TEXAS

Texas Municipal Retirement System and Abilene Firemen's Relief and Retirement Fund
Schedule of Changes in Net Pension Liability and Related Ratios
For the year ending September 30, 2020 *

	Abilene Firemen's Relief and Retirement Fund		
	Measurement Date 9/30/14	Measurement Date 9/30/15	Measurement Date 9/30/16
Total pension liability:			
Service cost	\$ 2,138,525	\$ 2,193,044	\$ 2,144,536
Interest	7,286,652	7,571,766	7,941,173
Changes in benefit terms	-	-	-
Difference between expected and actual experience	-	-	(244,812)
Change in assumptions	-	-	897,768
Benefit payments, including refunds of employee contributions	(6,159,004)	(5,701,132)	(5,834,204)
Net change in total pension liability	\$ 3,266,173	\$ 4,063,678	\$ 4,904,461
Total pension liability - beginning	92,054,430	95,320,603	99,384,281
Total pension liability - ending (a)	\$ 95,320,603	\$ 99,384,281	\$ 104,288,742
Plan fiduciary net position			
Contributions - employer	\$ 2,358,620	\$ 2,506,895	\$ 2,508,282
Contributions - employee	1,617,340	1,719,015	1,719,964
Net investment income	3,151,280	4,364,476	4,321,006
Gain or (Loss) due to difference in projected vs actual earnings	-	(5,823,288)	-
Benefit payments, including refunds of employee contributions	(6,159,004)	(5,701,132)	(5,834,204)
Administrative expenses	(60,601)	(32,003)	(40,529)
Net change in plan fiduciary net position	\$ 907,635	\$ (2,966,037)	\$ 2,674,519
Plan fiduciary net position - beginning	54,401,912	55,309,547	52,343,510
Plan fiduciary net position - ending (b)	\$ 55,309,547	\$ 52,343,510	\$ 55,018,029
Net pension liability (a) - (b)	\$ 40,011,056	\$ 47,040,771	\$ 49,270,713
Plan fiduciary net position as a percentage of the total pension liability	58.02%	52.67%	52.76%
Covered payroll	\$ 12,252,576	\$ 13,022,831	\$ 13,030,036
Net pension liability as a percentage of covered payroll	326.55%	361.22%	378.13%

* A full 10-year schedule will be displayed as it becomes available.

Notes to Schedule of Changes in Net Pension Liability and Related Ratios:
1 Changes in Benefit Terms:

The measurement date 9/30/19, amounts reported as changes of benefit terms resulted from the following changes:

-The member contribution rate was increased from 13.2% to 14.2% effective January 1, 2019 and from 14.2% to 15.2% effective October 1, 2019.

- Effective February 1, 2019, all future new hires will accrue benefits under a Tier 2 benefit structure. Key provision of the approved Tier 2 benefit structure are listed in the table below.

Benefit	Tier 2
Normal Retirement Age	53/20
AFC Period	5 Years
Benefit Accrual Rate	2.75% per year
Maximum Accrual Rate	55% of AFC
Longevity Supplement	\$80/month after 20 years
Normal Form of Payment	Life Annuity
Vesting Requirements	20 years
Maximum DROP Period	3 years

Effective January 1, 2020, the definition of compensation excludes deployment pay and pay for overtime hours in excess of 288 for purposes of determining the highest average salary.

2 Changes of assumptions:

For measurement date 9/30/19, amounts reported as changes of assumptions resulted from the following changes:

-The mortality rates were updated to reflect the PubS-2010 (amount-weighted) tables.

-The mortality improvement scale was updated from MP-2017 table to MP-2019 table.

-The investment return was decreased from 8.00% to 7.50%, net of all expenses.

-The payroll growth assumption was lowered from 4.00% to 3.50%

Measurement Date 9/30/17	Measurement Date 9/30/18	Measurement Date 9/30/19	Measurement Date 9/30/20
\$ 2,230,317	\$ 2,297,343	\$ 2,309,391	\$ 2,534,072
8,249,550	8,493,830	8,614,997	8,819,171
-	-	141,190	-
-	(1,357,662)	-	(351,550)
-	-	6,418,623	-
(6,799,344)	(8,187,462)	(7,956,862)	(7,375,559)
\$ 3,680,523	\$ 1,246,049	\$ 9,527,339	\$ 3,626,134
104,288,742	107,969,265	109,215,314	118,742,653
\$ 107,969,265	\$ 109,215,314	\$ 118,742,653	\$ 122,368,787
\$ 2,541,026	\$ 2,603,746	\$ 2,742,367	\$ 3,218,117
1,742,417	1,785,425	1,985,350	2,310,095
4,983,880	3,508,260	1,890,470	2,636,330
-	-	-	-
(6,799,344)	(8,187,462)	(7,956,862)	(7,375,559)
(29,699)	(38,825)	(100,717)	(100,662)
\$ 2,438,280	\$ (328,856)	\$ (1,439,392)	\$ 688,321
55,018,029	57,456,309	57,127,453	55,688,061
\$ 57,456,309	\$ 57,127,453	\$ 55,688,061	\$ 56,376,382
\$ 50,512,956	\$ 52,087,861	\$ 63,054,592	\$ 65,992,405
53.22%	52.31%	46.90%	46.07%
\$ 13,200,135	\$ 13,525,947	\$ 14,246,004	\$ 15,235,053
382.67%	385.10%	442.61%	433.16%

CITY OF ABILENE, TEXAS

Texas Municipal Retirement System and Abilene Firemen's Relief and Retirement Fund

Schedule of Contributions

Last Ten Fiscal Years *

	Texas Municipal Retirement System					
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Actuarially determined contributions	\$ 4,712,585	\$ 4,794,915	\$ 5,097,814	\$ 5,597,011	\$ 5,776,962	\$ 6,403,205
Contributions in relation to the actuarially determined contribution	4,712,585	4,794,915	5,097,814	5,597,011	5,776,962	6,403,205
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 44,782,080	\$ 47,341,203	\$ 48,853,670	\$ 50,795,393	\$ 52,526,421	\$ 52,526,421
Contributions as a percentage of covered payroll	10.52%	10.13%	10.43%	11.02%	11.00%	12.19%

Notes to Schedule of Contributions:

Texas Municipal Retirement System

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	26 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.50 to 11.50% including inflation
Investment Rate of Return	6.75 %
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.
Other Information:	There were no benefit changes during the year.

* A full 10-year schedule will be displayed as it becomes available.

Abilene Firement Relief and Retirement Fund					
Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
\$ 2,506,895	\$ 2,508,282	\$ 2,541,026	\$ 2,603,746	\$ 2,742,367	\$ 3,218,117
2,506,895	2,508,282	2,541,026	2,603,746	2,742,367	3,218,117
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 13,022,831	\$ 13,030,036	\$ 13,200,135	\$ 13,525,947	\$ 14,246,004	\$ 15,235,053
19.25%	19.25%	19.25%	19.25%	19.25%	21.12%

Abilene Firemen's Relief and Retirement Fund

Valuation Date: October 1, 2017. Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Open
Remaining Amortization Period	31.9 years
Asset Valuation Method	5 Year smoothed market with a 20% of market value corridor
Inflation	2.5%
Salary Increases	4.50% to 11.30%, including inflation based on service at attained age (Fund specific)
Investment Rate of Return	7.5%
Retirement Age	Experience-based table of rates that are specific to the Abilene Firemen's Relief and Retirement Fund.
Mortality	RP-2000 projected to 2024 using Scale AA - Gender Distinct.

Other Information: The member contribution rate was increased from 13.20% to 14.20% effective January 1, 2019 and from 14.20% to 15.20% effective October 1, 2019. Effective February 1, 2019, all future new hires will accrue benefits under a Tier 2 benefit structure. Key provision of the approved Tier 2 benefit structure are listed in the table in the Notes to Schedule of Changes in Net Pension Liability and Related Ratios.

CITY OF ABILENE, TEXAS

Texas Municipal Retirement System

Changes in the Total OPEB Liability and Related Ratios

Last Ten Fiscal Years *

Exhibit C-4

	Measurement Date 12/31/17	Measurement Date 12/31/18	Measurement Date 12/31/19
Changes in the Total OPEB Liability			
Total OPEB Liability - beginning of year	\$ 3,712,205	\$ 4,233,499	\$ 4,085,008
Changes for the year			
Service Cost	128,607	149,387	134,540
Interest on Total OPEB Liability	141,817	141,749	153,051
Changes of benefit terms	-	-	-
Difference between expected and actual experience	-	(120,242)	(155,696)
Changes in assumptions or other inputs	300,334	(267,872)	735,858
Benefit payments **	(49,464)	(51,513)	(53,816)
Net changes	521,294	(148,491)	813,937
Total OPEB Liability - end of year	<u>\$ 4,233,499</u>	<u>\$ 4,085,008</u>	<u>\$ 4,898,945</u>
Covered employee payroll	\$ 49,464,164	\$ 51,512,756	\$ 53,815,971
Contributions as a percentage of covered employee payroll	8.56%	7.93%	9.10%

* A full 10-year schedule will be displayed as it becomes available.

** Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefits payments are treated as being equal to the employer's yearly contributions for retirees.

Note 1: BUDGET BASIS REPORTING

General

The City prepares its annual operating budget on a basis (budget basis) which differs from U.S. generally accepted accounting principles (GAAP basis). In order to provide a meaningful comparison of actual results with the budget, the actual and budget amounts are presented in accordance with the City's method (budget basis) in the General Fund –Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Exhibit C-1).

Reconciliation of GAAP Basis and Budget Basis Amounts

The major difference between GAAP and budget basis is that encumbrances are recorded as an assignment of fund balance (GAAP basis) as opposed to the equivalent of expenditures (budget basis) in governmental funds. There is also a revenue difference between GAAP and budget basis because the City does not budget revenue in accordance with GASB 33. Adjustments necessary to convert the change in fund balance from budget basis to GAAP basis are as follows:

	<u>General Fund</u>
Net change in fund balance – GAAP basis	\$ 2,874,020
Adjustments – increases (decreases) due to:	
Outstanding encumbrances established in current year	(333,778)
Payments against prior year encumbrances	522,971
Transfer from Hotel Motel Fund	28,784
Unrealized gain due to change in fair value of investments	(6,722)
GASB 33 adjustment	<u>1,988</u>
Net change in fund balance – budget basis	<u>\$ 3,087,263</u>

Budget Amendments

The original budget of the General Fund was amended once during fiscal year 2020. The original and final budgets are presented in the accompanying financial statements.



COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES





GOVERNMENTAL ACTIVITIES



CITY OF ABILENE



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.

General Capital Projects – The primary purpose of this fund is to account for capital project expenditures related to specific receipts and donations.

General Obligation Bonds Capital Projects – The primary purpose of this fund is to account for the capital project expenditures related to the issuance of general obligations bonds for capital projects other than airport improvements.

Nonmajor Special Revenue Funds

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

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.

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.

Health Grants: This fund is used to account for revenues and related expenditures for the state grants for health services.

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.

Court Fund: This fund is used to account for amounts restricted for court security, technology and child safety

Seized Funds: This fund is used to account for the receipts and disbursements of funds confiscated by law enforcement officers within the City of Abilene, Texas.

Miscellaneous Projects: This fund is used to account for the receipts and disbursements of funds donated for specific projects.

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

Hotel/Motel Occupancy: 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.

Abilene Tax Increment Reinvestment Zone #2: This fund is used for activities of a tax increment zone, which was created as a means to finance public improvements within downtown, and along the Pine Street and Ambler Avenue Corridors. This is a blended component unit of the City.

Downtown Hotel Operating Fund – This fund is used for revenues and related expenditures for the Downtown Hotel operations

Street Maintenance Fund: This fund accounts for the street maintenance fee and other revenues generated for the purpose of construction and maintenance of the City's street and alley transportation system.

Nonmajor Debt Service Fund

Debt Service Fund: This fund is used to account for the accumulation of resources for and the payment of general long-term debt principal and interest, other than debt service payments made by enterprise funds.

Nonmajor Capital Projects Funds

Capital Projects Funds: The Capital Projects Funds account for all capital improvements, which are financed by the City's certificate of obligation bonds, federal and state grants, and other specific receipts (except for those accounted for in proprietary funds).

Certificate of Obligation Bond Other Projects – The primary purpose of this fund is to account for the capital project expenditures related to the issuance of certificate of obligation bonds for capital projects other than airport improvements.

Airport Projects – The primary purpose of this fund is to account for terminal expansion, runways or other airport construction and related projects. These projects are financed with federal grants, general obligation bonds and certificate of obligation bonds specifically issued for airport projects.

CITY OF ABILENE, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2020

	Section 108 Loan Guarantee	Community Development	Home	Health Services	Health Grants
ASSETS:					
Cash and cash equivalents	\$ 67,039	\$ -	\$ -	\$ 644,284	\$ -
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	7,594	-
Due from other funds	-	-	-	13,856	-
Due from other governments	-	114,518	28,899	23,245	652,636
Note receivable	1,859,278	-	-	-	-
Prepaid items	-	-	-	19	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
TOTAL ASSETS	\$ 1,926,317	\$ 114,518	\$ 28,899	\$ 688,998	\$ 652,636
LIABILITIES AND FUND BALANCES:					
LIABILITIES:					
Accounts payable	\$ -	\$ 1,709	\$ 7,628	\$ 48,706	\$ 51,319
Retainage payable	-	-	-	-	-
Accrued expenditures	-	2,326	2,808	68,304	62,773
Due to other funds	-	105,093	17,858	-	480,208
Other deposits and liabilities	67,039	-	-	-	-
Unearned revenues	1,859,278	-	-	-	-
Total Liabilities	1,926,317	109,128	28,294	117,010	594,300
FUND BALANCES:					
Non-spendable:					
Prepaid items	-	-	-	19	-
Restricted for:					
Capital projects	-	-	-	-	-
Other purposes	-	5,390	605	571,969	58,336
Committed to:					
Other purposes	-	-	-	-	-
Assigned to:					
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	-	5,390	605	571,988	58,336
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,926,317	\$ 114,518	\$ 28,899	\$ 688,998	\$ 652,636

Special Revenue Funds

Health Facility Operating	Federal Highway Administration	Court Funds	Seized Funds	Miscellaneous Projects	Miscellaneous Grants
\$ 120,528	\$ -	\$ 748,995	\$ 422,474	\$ 812,432	\$ 293,765
-	-	5,581	3,147	6,050	-
-	220	-	-	54,239	-
-	-	-	-	-	923
-	192,866	-	-	-	91,776
-	-	-	-	-	-
-	-	-	-	-	2,367
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 120,528</u>	<u>\$ 193,086</u>	<u>\$ 754,576</u>	<u>\$ 425,621</u>	<u>\$ 872,721</u>	<u>\$ 388,831</u>
\$ -	\$ 2,801	\$ -	\$ 1,430	\$ 7,911	\$ 42,405
-	-	-	-	-	-
-	4,854	-	-	-	-
-	185,431	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	193,086	-	1,430	7,911	42,405
-	-	-	-	-	2,367
-	-	-	-	-	-
120,528	-	754,576	424,191	864,810	344,059
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>120,528</u>	<u>-</u>	<u>754,576</u>	<u>424,191</u>	<u>864,810</u>	<u>346,426</u>
<u>\$ 120,528</u>	<u>\$ 193,086</u>	<u>\$ 754,576</u>	<u>\$ 425,621</u>	<u>\$ 872,721</u>	<u>\$ 388,831</u>

CITY OF ABILENE, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2020

	Special Revenue Funds				
	Hotel Motel Occupancy	Abilene Reinvestment Zone #1	Abilene Reinvestment Zone #2	Downtown Hotel Operating Fund	Street Maintenance Fund
ASSETS:					
Cash and cash equivalents	\$ 243,833	\$ -	\$ 537,519	\$ 107,438	\$ 2,114,800
Investments	-	-	4,005	801	15,760
Accounts receivable, net	246,314	-	-	-	679,681
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Note receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
TOTAL ASSETS	\$ 490,147	\$ -	\$ 541,524	\$ 108,239	\$ 2,810,241
LIABILITIES AND FUND BALANCES:					
LIABILITIES:					
Accounts payable	\$ 175,675	\$ -	\$ -	\$ -	\$ 109,343
Retainage payable	-	-	-	-	-
Accrued expenditures	160,104	-	-	-	-
Due to other funds	86,210	-	-	-	-
Other deposits and liabilities	-	-	-	-	-
Unearned revenues	-	-	-	-	51,639
Total Liabilities	421,989	-	-	-	160,982
FUND BALANCES:					
Non-spendable:					
Prepaid items	-	-	-	-	-
Restricted for:					
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Other purposes	68,158	-	541,524	108,239	-
Committed to:					
Other purposes	-	-	-	-	2,649,259
Assigned to:					
Capital projects	-	-	-	-	-
Total Fund Balances	68,158	-	541,524	108,239	2,649,259
TOTAL LIABILITIES AND FUND BALANCES	\$ 490,147	\$ -	\$ 541,524	\$ 108,239	\$ 2,810,241

Total Special Revenue Funds	Debt Service Fund	Capital Project Funds		Total Capital Project Funds	Total Nonmajor Governmental Funds
		Certificate of Obligation Bonds Capital Project Fund	Airport Capital Project Fund		
\$ 6,113,107	\$ -	\$ -	\$ 2,954,735	\$ 2,954,735	\$ 9,067,842
35,344	-	-	22,022	22,022	57,366
988,048	-	-	-	-	988,048
14,779	-	-	-	-	14,779
1,103,940	-	-	6,864	6,864	1,110,804
1,859,278	-	-	-	-	1,859,278
2,386	-	-	-	-	2,386
-	2,688,692	3,855,700	339,458	4,195,158	6,883,850
-	19,978	-	-	-	19,978
<u>\$ 10,116,882</u>	<u>\$ 2,708,670</u>	<u>\$ 3,855,700</u>	<u>\$ 3,323,079</u>	<u>\$ 7,178,779</u>	<u>\$ 20,004,331</u>
\$ 448,927	\$ 1,682	\$ 421,261	\$ 3,112	\$ 424,373	\$ 874,982
-	-	452,202	-	452,202	452,202
301,169	-	-	-	-	301,169
874,800	-	27,720	21,634	49,354	924,154
67,039	-	-	-	-	67,039
1,910,917	-	-	-	-	1,910,917
<u>3,602,852</u>	<u>1,682</u>	<u>901,183</u>	<u>24,746</u>	<u>925,929</u>	<u>4,530,463</u>
2,386	-	-	-	-	2,386
-	2,706,988	-	-	-	2,706,988
-	-	2,954,517	2,401,723	5,356,240	5,356,240
3,862,385	-	-	-	-	3,862,385
2,649,259	-	-	-	-	2,649,259
-	-	-	896,610	896,610	896,610
<u>6,514,030</u>	<u>2,706,988</u>	<u>2,954,517</u>	<u>3,298,333</u>	<u>6,252,850</u>	<u>15,473,868</u>
<u>\$ 10,116,882</u>	<u>\$ 2,708,670</u>	<u>\$ 3,855,700</u>	<u>\$ 3,323,079</u>	<u>\$ 7,178,779</u>	<u>\$ 20,004,331</u>

CITY OF ABILENE, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Nonmajor Governmental Funds
Year Ended September 30, 2020

	Section 108 Loan Guarantee	Community Development	Home	Health Services	Health Grants
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	158,608	-
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	391,347	28,934
Intergovernmental revenues	-	860,759	554,050	600,049	2,083,380
Assessments/Passenger Facility Charge	-	-	-	-	-
Investment earnings net of change in fair value of investments	-	-	-	-	-
Miscellaneous	-	3,848	-	257,610	-
Total Revenues	-	864,607	554,050	1,407,614	2,112,314
EXPENDITURES:					
Current:					
General Government	-	-	-	-	-
Finance	-	-	-	-	-
Planning and Development Services	-	862,841	553,973	-	-
Public Works	-	-	-	-	-
Information Technology	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Transportation Services	-	-	-	-	-
Community Services	-	-	-	-	-
Health	-	-	-	2,447,649	2,318,417
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Fees and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	862,841	553,973	2,447,649	2,318,417
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	1,766	77	(1,040,035)	(206,103)
OTHER FINANCING SOURCES (USES):					
Issuance of debt	-	-	-	-	-
Bond premium	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-	-
Transfers in	-	-	-	1,197,961	243,169
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	1,197,961	243,169
NET CHANGE IN FUND BALANCES	-	1,766	77	157,926	37,066
FUND BALANCES BEGINNING OF YEAR	-	3,624	528	414,062	21,270
FUND BALANCES END OF YEAR	\$ -	\$ 5,390	\$ 605	\$ 571,988	\$ 58,336

Special Revenue Funds

Health Facility Operating	Federal Highway Administration	Court Funds	Seized Funds	Miscellaneous Projects	Miscellaneous Grants
\$ -	\$ -	\$ -	\$ -	\$ 225,498	\$ -
-	-	-	-	-	-
-	-	99,823	240,168	-	-
-	-	-	-	-	-
-	277,536	-	-	8,125	794,207
-	-	-	-	-	-
-	-	2,384	2,588	82	-
-	-	-	-	126,238	206,199
-	277,536	102,207	242,756	359,943	1,000,406
-	-	-	-	147,656	111,177
-	-	3,473	-	-	1,445
-	-	-	-	-	-
-	277,538	-	-	-	-
-	-	-	-	-	-
-	-	-	12,006	18,669	344,448
-	-	-	-	24,285	37,388
-	-	-	-	-	1,759
-	-	-	-	33,235	2,245
-	-	-	-	-	239,013
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	277,538	3,473	12,006	223,845	737,475
-	(2)	98,734	230,750	136,098	262,931
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	443,072	-	-	-
-	-	(17,000)	-	(76,372)	(26,816)
-	-	426,072	-	(76,372)	(26,816)
-	(2)	524,806	230,750	59,726	236,115
120,528	2	229,770	193,441	805,084	110,311
\$ 120,528	\$ -	\$ 754,576	\$ 424,191	\$ 864,810	\$ 346,426

CITY OF ABILENE, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Nonmajor Governmental Funds
Year Ended September 30, 2020

	Special Revenue Funds				
	Hotel Motel Occupancy	Abilene Reinvestment Zone #1	Abilene Reinvestment Zone #2	Downtown Hotel Operating Fund	Street Maintenance Fund
REVENUES:					
Taxes	\$ 2,874,140	\$ -	\$ 353,414	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	4,483,568
Intergovernmental revenues	-	-	-	-	-
Assessments/Passenger Facility Charge	-	-	-	-	-
Investment earnings net of change in fair value of investments	-	1,148	9,536	239	27,339
Miscellaneous	-	-	-	108,000	997,483
Total Revenues	2,874,140	1,148	362,950	108,239	5,508,390
EXPENDITURES:					
Current:					
General Government	-	-	-	-	-
Finance	1,868,221	-	-	-	-
Planning and Development Services	-	-	110,313	-	-
Public Works	-	-	-	-	500,898
Information Technology	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Transportation Services	-	-	-	-	-
Community Services	-	-	-	-	-
Health	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Fees and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	1,868,221	-	110,313	-	500,898
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,005,919	1,148	252,637	108,239	5,007,492
OTHER FINANCING SOURCES (USES):					
Issuance of debt	-	-	-	-	-
Bond premium	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-	-
Transfers in	-	-	-	-	1,181,105
Transfers out	(1,005,966)	(602,761)	(878,961)	-	(6,996,697)
Total Other Financing Sources (Uses)	(1,005,966)	(602,761)	(878,961)	-	(5,815,592)
NET CHANGE IN FUND BALANCES	(47)	(601,613)	(626,324)	108,239	(808,100)
FUND BALANCES BEGINNING OF YEAR	68,205	601,613	1,167,848	-	3,457,359
FUND BALANCES END OF YEAR	\$ 68,158	\$ -	\$ 541,524	\$ 108,239	\$ 2,649,259

Total Special Revenue Funds	Debt Service Fund	Capital Project Funds		Total Capital Project Funds	Total Nonmajor Governmental Funds
		Certificate of Obligation Bonds Capital Project Fund	Airport Capital Project Fund		
\$ 3,453,052	\$ 11,463,301	\$ -	\$ -	\$ -	\$ 14,916,353
158,608	-	-	-	-	158,608
339,991	-	-	-	-	339,991
4,903,849	-	-	-	-	4,903,849
5,178,106	-	-	509,749	509,749	5,687,855
-	-	-	449,289	449,289	449,289
43,316	43,751	74,570	50,213	124,783	211,850
1,699,378	-	-	26,074	26,074	1,725,452
15,776,300	11,507,052	74,570	1,035,325	1,109,895	28,393,247
258,833	-	2,694	-	2,694	261,527
1,873,139	-	13,882	787	14,669	1,887,808
1,527,127	-	-	-	-	1,527,127
778,436	-	-	-	-	778,436
-	-	26,865	-	26,865	26,865
375,123	-	-	-	-	375,123
61,673	-	-	-	-	61,673
1,759	-	-	212,410	212,410	214,169
35,480	-	-	-	-	35,480
5,005,079	-	-	-	-	5,005,079
-	8,023,776	-	-	-	8,023,776
-	3,912,708	-	-	-	3,912,708
-	306,673	84,947	-	84,947	391,620
-	-	12,346,638	624,973	12,971,611	12,971,611
9,916,649	12,243,157	12,475,026	838,170	13,313,196	35,473,002
5,859,651	(736,105)	(12,400,456)	197,155	(12,203,301)	(7,079,755)
-	-	10,745,000	-	10,745,000	10,745,000
-	-	1,620,231	-	1,620,231	1,620,231
-	13,255,000	-	-	-	13,255,000
-	(13,387,316)	-	-	-	(13,387,316)
3,065,307	1,882,759	-	56,644	56,644	5,004,710
(9,604,573)	(180)	(288)	(2,690,766)	(2,691,054)	(12,295,807)
(6,539,266)	1,750,263	12,364,943	(2,634,122)	9,730,821	4,941,818
(679,615)	1,014,158	(35,513)	(2,436,967)	(2,472,480)	(2,137,937)
7,193,645	1,692,830	2,990,030	5,735,300	8,725,330	17,611,805
\$ 6,514,030	\$ 2,706,988	\$ 2,954,517	\$ 3,298,333	\$ 6,252,850	\$ 15,473,868

General Fund

Schedule of Revenues - Budget and Actual - Budget Basis

Year Ended September 30, 2020

With Comparative Totals for Year Ended September 30, 2019

	2020					2019	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
GENERAL PROPERTY TAXES:							
Current City taxes	\$ 38,416,460	38,416,460	\$ 38,157,022	\$ -	\$ 38,157,022	\$ (259,438)	\$ 34,090,406
Delinquent City taxes	468,250	468,250	437,584	(17,998)	419,586	(48,664)	422,712
Total General Property Taxes	38,884,710	38,884,710	38,594,606	(17,998)	38,576,608	(308,102)	34,513,118
SALES TAXES	35,741,300	35,744,190	36,234,787	(85,834)	36,148,953	404,763	35,193,024
OTHER TAXES:							
Payment in lieu of taxes	3,021,640	3,021,640	3,021,640	-	3,021,640	-	2,995,550
Mixed beverage taxes	354,130	338,000	333,580	-	333,580	(4,420)	394,113
Bingo tax	78,960	89,850	125,155	-	125,155	35,305	104,895
Total Other Taxes	3,454,730	3,449,490	3,480,375	-	3,480,375	30,885	3,494,558
FRANCHISE FEES:							
Electric franchise fee	1,553,340	1,528,000	1,516,270	20,243	1,536,513	8,513	1,514,628
Gas franchise fee	1,376,600	1,177,690	1,177,689	-	1,177,689	(1)	1,376,603
Telephone franchise fee	377,680	502,000	556,696	4,324	561,020	59,020	568,915
Cable television franchise fee	1,204,190	1,122,000	1,110,078	18,520	1,128,598	6,598	1,177,841
Water and sewer franchise fee	2,700,930	2,700,930	2,700,930	-	2,700,930	-	2,606,660
Solid waste franchise fee	681,740	681,740	681,740	-	681,740	-	665,260
Stormwater franchise fee	113,210	113,210	113,210	-	113,210	-	112,520
Network Nodes Right of Way	-	-	2,000	-	2,000	2,000	-
Total Franchise Fees	8,007,690	7,825,570	7,858,613	43,087	7,901,700	76,130	8,022,427
PENALTIES AND INTEREST:							
Penalties / interest on del taxes	394,900	394,900	391,790	-	391,790	(3,110)	376,469
LICENSES AND PERMITS:							
Liquor licenses	85,690	37,000	53,026	-	53,026	16,026	36,738
Drainage plan review	800	400	450	-	450	50	425
Sign permits	33,890	26,450	20,520	-	20,520	(5,930)	38,462
House moving permits	2,500	1,000	1,750	-	1,750	750	1,700
Burglar alarm permits	96,460	96,460	82,576	-	82,576	(13,884)	112,124
Fire prevention licenses	31,240	31,240	29,360	-	29,360	(1,880)	40,415
Contractor's registration	-	-	-	-	-	-	100
Stop work order release fee	500	1,620	1,875	-	1,875	255	1,000
Building permits	625,000	625,000	1,034,470	-	1,034,470	409,470	802,141
Electrical permits	80,000	80,000	88,115	-	88,115	8,115	64,194
Plumbing permits	95,000	95,000	93,835	-	93,835	(1,165)	90,595
Sidewalk and driveway permits	18,130	22,000	9,487	-	9,487	(12,513)	30,270
Animal licenses	140,860	140,860	140,594	-	140,594	(266)	131,234
Board of Adjustment	10,400	10,400	2,800	-	2,800	(7,600)	(1,100)
Mechanical permits	60,000	60,000	80,715	-	80,715	20,715	77,000
Development permits	1,350	600	900	-	900	300	1,350
Street use licenses	1,500	1,500	300	-	300	(1,200)	16,155

	2020					2019	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
LICENSES AND PERMITS (CONT):							
Mobile home installation permits	\$ 2,500	\$ 2,500	\$ 4,650	\$ -	\$ 4,650	\$ 2,150	\$ 2,850
Reroof permits	30,000	30,000	29,160	-	29,160	(840)	33,115
Temporary certificate of occupancy	18,000	15,000	12,525	-	12,525	(2,475)	18,750
Special inspection	6,000	7,100	12,825	-	12,825	5,725	9,725
Other licenses and permits	17,810	18,910	7,845	-	7,845	(11,065)	24,225
Grading permits	2,000	500	717	-	717	217	2,076
Bounce house permits	580	580	447	-	447	(133)	675
Food vendor permits	1,030	1,030	1,210	-	1,210	180	2,295
Total Licenses and Permits	1,361,240	1,305,150	1,710,152	-	1,710,152	405,002	1,536,514
INTERGOVERNMENTAL REVENUE:							
Emergency Management Grant	38,590	38,590	36,023	-	36,023	(2,567)	37,768
Senior Citizens Grant	11,350	8,510	9,127	-	9,127	617	11,079
CARES Act Grant	-	946,140	1,394,504	-	1,394,504	448,364	-
Federal Grants	765,280	765,280	817,746	-	817,746	52,466	453,756
State Grants	22,480	79,800	76,000	-	76,000	(3,800)	54,727
Taylor County	48,980	50,980	51,172	-	51,172	192	54,976
Taylor County Child Advocacy	2,820	2,820	7,580	-	7,580	4,760	2,580
Total Intergovernmental Revenue	889,500	1,892,120	2,392,152	-	2,392,152	500,032	614,886
ASSESSMENTS							
Assessment	-	-	122	-	122	122	-
CHARGES FOR SERVICES:							
Sale of maps and publications	-	160	229	-	229	69	84
Animal control and shelter fees	53,400	53,400	37,550	-	37,550	(15,850)	52,167
Animal cremation	22,360	22,360	22,688	-	22,688	328	18,921
Vet spay / neuter	109,050	109,050	76,186	-	76,186	(32,864)	98,552
Disposal for veterinarians	2,520	2,520	3,224	-	3,224	704	4,512
Rabies vaccination	37,000	37,000	24,930	-	24,930	(12,070)	20,754
Animal Shot Clinic	12,150	12,150	2,235	-	2,235	(9,915)	7,816
Non-Residential Release	14,000	14,000	18,118	-	18,118	4,118	17,737
Spay/Neuter Voucher	50,000	90,000	99,473	-	99,473	9,473	30,390
Teen court	3,940	2,440	2,103	-	2,103	(337)	2,767
Administration fee - venue	46,080	41,660	39,031	-	39,031	(2,629)	53,243
Zoning fees	96,580	96,580	49,963	-	49,963	(46,617)	83,607
Sub-division fees	41,260	41,260	39,171	-	39,171	(2,089)	36,320
Weed mowing and cleaning	50,120	50,120	39,873	-	39,873	(10,247)	54,310
Parking meters	10,670	7,860	7,746	-	7,746	(114)	10,832
Paving cuts	45,580	45,580	33,707	-	33,707	(11,873)	41,722
Police accident reports	21,760	21,760	11,980	-	11,980	(9,780)	17,795
Abandoned property disposal	441,080	427,260	475,130	-	475,130	47,870	485,818
Special police services	587,620	587,620	604,901	-	604,901	17,281	619,934
Taylor County fire protection fee	80,000	80,000	80,000	-	80,000	-	80,000
Clearance letters	110	110	35	-	35	(75)	65
Fingerprint	2,120	1,700	2,480	-	2,480	780	1,930

General Fund

Schedule of Revenues - Budget and Actual - Budget Basis

Year Ended September 30, 2020

With Comparative Totals for Year Ended September 30, 2019

	2020						2019
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
CHARGES FOR SERVICES (CONT):							
Terminal use	\$ 1,850	\$ 1,850	\$ 1,500	-	\$ 1,500	\$ (350)	\$ 2,600
Landing fees	55,410	40,010	65,287	-	65,287	25,277	56,078
Hangar rentals	86,780	86,780	93,465	-	93,465	6,685	67,521
Terminal parking	660,000	420,000	416,229	-	416,229	(3,771)	720,359
Airline office space rentals	171,180	91,180	250,939	-	250,939	159,759	78,016
Rental car commissions	438,280	256,600	302,940	-	302,940	46,340	434,728
Fuel flowage fees	53,650	42,770	60,163	-	60,163	17,393	58,578
Terminal advertising	18,660	8,660	9,179	-	9,179	519	18,854
Non resident fee	7,240	16,840	26,260	-	26,260	9,420	9,577
Adventure Cove fees	252,570	-	-	-	-	-	278,050
Adventure Cove concessions	117,300	-	-	-	-	-	110,569
Adventure Cove rental	24,000	-	(1,330)	-	(1,330)	(1,330)	40,100
Bike race	3,570	3,880	4,336	-	4,336	456	6,576
Tournaments/Clinics/Camps	62,160	37,290	13,846	-	13,846	(23,444)	53,511
Flag football	-	3,320	3,000	-	3,000	(320)	-
Instruction classes	29,510	9,230	8,673	-	8,673	(557)	15,407
Facility rentals	85,460	60,870	40,394	-	40,394	(20,476)	78,774
Summer playground program	130,000	52,620	86,833	-	86,833	34,213	147,874
Duathlon	500	500	-	-	-	(500)	-
Adaptive Rec contract	173,790	62,730	62,585	-	62,585	(145)	149,491
Senior Jamboree	2,150	-	100	-	100	100	1,750
Adaptive recreation program	46,330	19,920	22,832	-	22,832	2,912	17,031
Recreation Admin fee	6,660	6,660	3,518	-	3,518	(3,142)	4,270
BC Half Marathon	2,340	1,120	1,400	-	1,400	280	1,898
Light Fee	2,000	1,000	-	-	-	(1,000)	-
Lot sales	42,800	42,800	55,800	-	55,800	13,000	36,200
Grave services	75,490	75,490	76,675	-	76,675	1,185	59,965
Monument setting fees	2,900	2,900	3,025	-	3,025	125	2,600
Lot transfer fee	100	100	-	-	-	(100)	-
Library auditorium fees	540	3,160	4,700	-	4,700	1,540	500
Convention Center rentals	5,630	-	-	-	-	-	2,835
Convention Center room rentals	227,120	179,920	153,695	-	153,695	(26,225)	228,552
Convention Center equipment set fees	310,290	240,290	152,087	-	152,087	(88,203)	223,414
Convention Center stage fees	102,680	67,440	53,801	-	53,801	(13,639)	103,749
Convention Center RV Parking	500	250	250	-	250	-	230
Code enforcement	840	840	878	-	878	38	118
Other service charges	3,060	3,060	5,268	-	5,268	2,208	3,284
Returned check charges	1,150	1,150	830	-	830	(320)	1,134
Total Charges for Services	<u>4,931,890</u>	<u>3,585,820</u>	<u>3,649,911</u>	<u>-</u>	<u>3,649,911</u>	<u>64,091</u>	<u>4,753,469</u>
FINES AND FORFEITURES:							
Municipal Court fines	1,432,970	1,183,700	1,050,722	62,733	1,113,455	(70,245)	1,390,418
Library fines	3,460	26,040	26,203	-	26,203	163	1,906
Library lost and damaged	1,700	9,690	14,766	-	14,766	5,076	3,735
Other arrest fees	25,000	25,000	27,639	-	27,639	2,639	23,916
Total Fines and Forfeitures	<u>1,463,130</u>	<u>1,244,430</u>	<u>1,119,330</u>	<u>62,733</u>	<u>1,182,063</u>	<u>(62,367)</u>	<u>1,419,975</u>

General Fund

Schedule of Revenues - Budget and Actual - Budget Basis

Year Ended September 30, 2020

With Comparative Totals for Year Ended September 30, 2019

	2020					2019	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
INTEREST AND MISCELLANEOUS:							
Investment earnings net of change in fair value of investments	\$ 748,820	\$ 344,470	\$ 359,738	\$ (6,722)	\$ 353,016	\$ 8,546	\$ 822,650
Senior citizens donations	65,080	45,000	88,639	-	88,639	43,639	61,367
Transportation donation	5,010	1,220	1,221	-	1,221	1	3,579
Miscellaneous donation	-	48,010	55,219	-	55,219	7,209	1,800
Adaptive recreation donations	55,000	55,000	50,000	-	50,000	(5,000)	48,504
Land leases	240,710	244,120	235,495	-	235,495	(8,625)	268,624
Building space rental	404,280	418,370	399,613	-	399,613	(18,757)	402,395
Row rental telephone co.	6,800	-	-	-	-	-	6,799
Indirect cost recovery	2,219,370	2,219,370	2,153,127	-	2,153,127	(66,243)	2,154,615
Demolition and cleanup	13,650	25,360	16,918	-	16,918	(8,442)	24,124
Rose country store	1,450	410	406	-	406	(4)	924
Interfund recoveries	400,930	520,940	387,093	-	387,093	(133,847)	381,662
Personnel recoveries	2,969,560	2,647,640	2,689,914	-	2,689,914	42,274	2,818,679
Miscellaneous recoveries	267,490	190,900	237,392	-	237,392	46,492	308,011
Security badge charge	8,360	6,000	9,628	-	9,628	3,628	10,765
Food service recoveries	55,000	40,000	24,302	-	24,302	(15,698)	54,739
AISD reimbursements	-	41,130	41,131	-	41,131	1	63,620
Wellness reimbursement	-	1,040	1,044	-	1,044	4	-
Motor vehicle damage claims	-	8,360	9,306	-	9,306	946	-
Miscellaneous damage claims	16,040	18,500	23,630	-	23,630	5,130	5,125
Miscellaneous prior years	-	12,380	24,069	-	24,069	11,689	60,356
Dispensing machines	1,610	6,110	8,278	-	8,278	2,168	5,001
Miscellaneous revenues	169,300	147,130	170,329	-	170,329	23,199	133,460
Total Interest and Miscellaneous	<u>7,648,460</u>	<u>7,041,460</u>	<u>6,986,492</u>	<u>(6,722)</u>	<u>6,979,770</u>	<u>(61,690)</u>	<u>7,636,799</u>
TOTAL REVENUE	<u>\$ 102,777,550</u>	<u>\$ 101,367,840</u>	<u>\$ 102,418,330</u>	<u>\$ (4,734)</u>	<u>\$ 102,413,596</u>	<u>\$ 1,045,756</u>	<u>\$ 97,561,239</u>

General Fund

Schedule of Expenditures - Budget and Actual - Budget Basis

Year Ended September 30, 2020

With comparative Totals for Year Ended September 30, 2019

	2020					2019	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
GENERAL GOVERNMENT:							
City Council:							
Supplies	\$ 3,840	\$ 3,840	\$ 2,865	\$ -	\$ 2,865	\$ 975	\$ 4,645
Other services and charges	85,160	82,570	65,937	-	65,937	16,633	88,723
	<u>89,000</u>	<u>86,410</u>	<u>68,802</u>	<u>-</u>	<u>68,802</u>	<u>17,608</u>	<u>93,368</u>
City Secretary:							
Personnel services	174,820	159,110	157,067	-	157,067	2,043	126,308
Supplies	3,880	2,500	1,942	-	1,942	558	1,904
Capital outlay	-	-	-	-	-	-	19,068
Other services and charges	108,320	74,980	70,540	-	70,540	4,440	120,729
	<u>287,020</u>	<u>236,590</u>	<u>229,549</u>	<u>-</u>	<u>229,549</u>	<u>7,041</u>	<u>268,009</u>
City Manager:							
Personnel services	1,037,980	1,286,110	1,286,080	-	1,286,080	30	996,178
Supplies	2,400	13,870	13,504	-	13,504	366	5,859
Other services and charges	298,730	181,820	228,527	(46,722)	181,805	15	207,528
	<u>1,339,110</u>	<u>1,481,800</u>	<u>1,528,111</u>	<u>(46,722)</u>	<u>1,481,389</u>	<u>411</u>	<u>1,209,565</u>
Animal Services:							
Personnel services	1,019,100	853,760	853,684	-	853,684	76	793,673
Supplies	167,970	127,740	128,071	(349)	127,722	18	115,789
Maintenance	7,870	5,200	5,165	-	5,165	35	14,380
Capital outlay	-	-	-	-	-	-	1,585
Other services and charges	237,980	394,150	393,659	465	394,124	26	339,781
	<u>1,432,920</u>	<u>1,380,850</u>	<u>1,380,579</u>	<u>116</u>	<u>1,380,695</u>	<u>155</u>	<u>1,265,208</u>
Legal:							
Personnel services	898,660	895,900	893,326	-	893,326	2,574	768,294
Supplies	21,100	21,100	19,817	1,078	20,895	205	15,096
Other services and charges	34,330	31,890	20,971	2,145	23,116	8,774	22,477
	<u>954,090</u>	<u>948,890</u>	<u>934,114</u>	<u>3,223</u>	<u>937,337</u>	<u>11,553</u>	<u>805,867</u>
Emergency Management:							
Personnel services	165,230	151,710	150,498	-	150,498	1,212	237,551
Supplies	1,260	3,330	1,069	-	1,069	2,261	1,131
Other services and charges	21,070	19,590	18,994	-	18,994	596	31,799
	<u>187,560</u>	<u>174,630</u>	<u>170,561</u>	<u>-</u>	<u>170,561</u>	<u>4,069</u>	<u>270,481</u>
Convention Center:							
Personnel services	791,570	755,180	734,210	-	734,210	20,970	673,626
Supplies	57,540	80,130	63,520	12,793	76,313	3,817	48,170
Maintenance	175,040	175,040	187,788	(29,365)	158,423	16,617	174,960
Other services and charges	321,370	266,240	261,166	(12,700)	248,466	17,774	282,523
	<u>1,345,520</u>	<u>1,276,590</u>	<u>1,246,684</u>	<u>(29,272)</u>	<u>1,217,412</u>	<u>59,178</u>	<u>1,179,279</u>
Total General Government	<u>5,635,220</u>	<u>5,585,760</u>	<u>5,558,400</u>	<u>(72,655)</u>	<u>5,485,745</u>	<u>100,015</u>	<u>5,091,777</u>

	2020					2019	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
HUMAN RESOURCES:							
Human Resource Services:							
Personnel services	\$ 1,086,480	\$ 1,230,250	\$ 1,230,182	\$ -	\$ 1,230,182	\$ 68	\$ 971,851
Supplies	64,640	48,400	41,786	-	41,786	6,614	51,674
Maintenance	-	-	-	-	-	-	823
Other services and charges	534,910	585,460	534,719	2,000	536,719	48,741	626,066
Total Human Resources	1,686,030	1,864,110	1,806,687	2,000	1,808,687	55,423	1,650,414
FINANCE:							
Finance Administration:							
Personnel services	717,640	675,890	672,139	-	672,139	3,751	703,023
Supplies	3,450	5,070	4,209	-	4,209	861	5,790
Maintenance	-	-	-	-	-	-	1,795
Other services and charges	195,210	191,330	185,479	-	185,479	5,851	158,066
	916,300	872,290	861,827	-	861,827	10,463	868,674
Accounting:							
Personnel services	405,480	408,450	404,135	-	404,135	4,315	363,451
Supplies	20,820	18,320	12,119	-	12,119	6,201	11,338
Maintenance	100	100	100	-	100	-	75
Other services and charges	64,730	45,730	43,545	800	44,345	1,385	33,812
	491,130	472,600	459,899	800	460,699	11,901	408,676
Purchasing:							
Personnel services	131,580	132,980	131,077	-	131,077	1,903	123,474
Supplies	1,000	1,000	564	-	564	436	640
Other services and charges	8,800	7,800	3,670	-	3,670	4,130	919
	141,380	141,780	135,311	-	135,311	6,469	125,033
Facilities:							
Personnel services	655,880	635,650	602,658	-	602,658	32,992	600,056
Supplies	60,870	60,870	41,030	178	41,208	19,662	52,496
Maintenance	622,940	519,910	469,485	10,888	480,373	39,537	440,585
Other services and charges	174,130	139,740	118,477	-	118,477	21,263	221,755
	1,513,820	1,356,170	1,231,650	11,066	1,242,716	113,454	1,314,892
Custodial Services:							
Personnel services	889,770	855,550	836,713	-	836,713	18,837	761,682
Supplies	75,430	73,680	60,882	-	60,882	12,798	67,717
Maintenance	4,500	1,850	1,817	-	1,817	33	2,700
Other services and charges	28,360	29,010	27,808	-	27,808	1,202	24,451
	998,060	960,090	927,220	-	927,220	32,870	856,550
Municipal Court:							
Personnel services	605,680	598,080	582,082	-	582,082	15,998	538,416
Supplies	18,020	18,020	14,284	-	14,284	3,736	19,925
Other services and charges	94,560	92,090	87,596	-	87,596	4,494	93,741
	718,260	708,190	683,962	-	683,962	24,228	652,082

	2020						2019
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
FINANCE (CONT):							
City Marshal:							
Personnel services	\$ 777,490	\$ 729,190	\$ 696,208	\$ -	\$ 696,208	\$ 32,982	\$ 706,989
Supplies	18,730	15,700	9,298	6,270	15,568	132	14,056
Maintenance	-	8,400	8,325	-	8,325	75	
Other services and charges	98,510	95,310	77,837	-	77,837	17,473	114,125
	<u>894,730</u>	<u>848,600</u>	<u>791,668</u>	<u>6,270</u>	<u>797,938</u>	<u>50,662</u>	<u>835,170</u>
General Special Services:							
Personnel services	820,440	820,440	820,440	-	820,440	-	908,120
Supplies	-	1,000	1,000	-	1,000	-	-
Maintenance	1,770	2,070	1,368	-	1,368	702	3,229
Other services and charges	1,609,150	1,647,970	1,586,876	463	1,587,339	60,631	1,393,532
	<u>2,431,360</u>	<u>2,471,480</u>	<u>2,409,684</u>	<u>463</u>	<u>2,410,147</u>	<u>61,333</u>	<u>2,304,881</u>
Cypress Plaza:							
Other services and charges	-	-	-	-	-	-	344
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>344</u>
Total Finance	<u>8,105,040</u>	<u>7,831,200</u>	<u>7,501,221</u>	<u>18,599</u>	<u>7,519,820</u>	<u>311,380</u>	<u>7,366,302</u>
PLANNING AND DEVELOPMENT SERVICES:							
Administration:							
Personnel services	472,630	513,980	510,367	-	510,367	3,613	466,572
Supplies	270	270	87	-	87	183	986
Other services and charges	51,150	17,680	12,914	-	12,914	4,766	16,806
	<u>524,050</u>	<u>531,930</u>	<u>523,368</u>	<u>-</u>	<u>523,368</u>	<u>8,562</u>	<u>484,364</u>
Planning Services:							
Personnel services	277,230	297,150	294,634	-	294,634	2,516	235,942
Supplies	6,250	5,100	2,547	-	2,547	2,553	5,807
Other services and charges	20,120	20,320	12,635	-	12,635	7,685	16,763
	<u>303,600</u>	<u>322,570</u>	<u>309,816</u>	<u>-</u>	<u>309,816</u>	<u>12,754</u>	<u>258,512</u>
Community Enhancement:							
Personnel services	474,630	480,170	467,944	-	467,944	12,226	398,817
Supplies	38,720	37,250	16,293	-	16,293	20,957	19,924
Other services and charges	234,530	239,030	181,390	-	181,390	57,640	222,996
	<u>747,880</u>	<u>756,450</u>	<u>665,627</u>	<u>-</u>	<u>665,627</u>	<u>90,823</u>	<u>641,737</u>
Building Inspection:							
Personnel services	1,009,510	830,700	787,657	-	787,657	43,043	815,314
Supplies	9,800	20,500	6,623	13,600	20,223	277	6,384
Other services and charges	98,720	88,520	82,855	-	82,855	5,665	98,163
	<u>1,118,030</u>	<u>939,720</u>	<u>877,135</u>	<u>13,600</u>	<u>890,735</u>	<u>48,985</u>	<u>919,861</u>
Total Planning and Development Services	2,693,560	2,550,670	2,375,946	13,600	2,389,546	161,124	2,304,474

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2020

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With comparative Totals for Year Ended September 30, 2019

	2020					2019	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
PUBLIC WORKS:							
Administration:							
Personnel services	\$ 621,020	\$ 629,630	\$ 623,669	\$ -	\$ 623,669	\$ 5,961	\$ 491,041
Supplies	1,480	12,580	11,619	585	12,204	376	1,521
Maintenance	44,000	12,700	12,656	-	12,656	44	42,750
Other services and charges	135,920	47,540	42,403	-	42,403	5,137	165,863
	<u>802,420</u>	<u>702,450</u>	<u>690,347</u>	<u>585</u>	<u>690,932</u>	<u>11,518</u>	<u>701,175</u>
Engineering:							
Personnel services	534,240	523,260	523,221	-	523,221	39	329,946
Supplies	5,470	5,610	5,476	-	5,476	134	6,391
Other services and charges	26,920	165,610	165,421	-	165,421	189	118,799
	<u>566,630</u>	<u>694,480</u>	<u>694,118</u>	<u>-</u>	<u>694,118</u>	<u>362</u>	<u>455,136</u>
Traffic Services:							
Personnel services	986,560	884,400	863,232	-	863,232	21,168	882,269
Supplies	19,030	18,780	18,456	-	18,456	324	14,993
Maintenance	183,690	154,190	231,559	(84,549)	147,010	7,180	182,138
Capital Outlay	-	-	-	-	-	-	24,845
Other services and charges	200,420	189,300	161,086	-	161,086	28,214	159,172
	<u>1,389,700</u>	<u>1,246,670</u>	<u>1,274,333</u>	<u>(84,549)</u>	<u>1,189,784</u>	<u>56,886</u>	<u>1,263,417</u>
Street Services:							
Personnel services	2,499,350	2,349,580	2,237,418	-	2,237,418	112,162	1,773,916
Supplies	67,950	65,790	61,442	421	61,863	3,927	45,291
Maintenance	2,150	2,060	571	-	571	1,489	1,042
Other services and charges	1,146,500	1,136,800	1,092,547	-	1,092,547	44,253	1,109,755
	<u>3,715,950</u>	<u>3,554,230</u>	<u>3,391,978</u>	<u>421</u>	<u>3,392,399</u>	<u>161,831</u>	<u>2,930,004</u>
Street Lighting:							
Maintenance	22,530	22,530	10,529	-	10,529	12,001	22,147
Other services and charges	1,144,660	1,265,590	1,124,780	(20,757)	1,104,023	161,567	1,252,061
	<u>1,167,190</u>	<u>1,288,120</u>	<u>1,135,309</u>	<u>(20,757)</u>	<u>1,114,552</u>	<u>173,568</u>	<u>1,274,208</u>
Total Public Works	<u>7,641,890</u>	<u>7,485,950</u>	<u>7,186,085</u>	<u>(104,300)</u>	<u>7,081,785</u>	<u>404,165</u>	<u>6,623,940</u>
INFORMATION TECHNOLOGY:							
Information Technology:							
Personnel services	1,500,730	1,554,740	1,509,687	-	1,509,687	45,053	1,214,017
Supplies	7,240	9,490	8,959	-	8,959	531	12,104
Other services and charges	672,370	669,220	630,110	-	630,110	39,110	445,075
	<u>2,180,340</u>	<u>2,233,450</u>	<u>2,148,756</u>	<u>-</u>	<u>2,148,756</u>	<u>84,694</u>	<u>1,671,196</u>

	2020					2019	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
POLICE:							
Police Administration:							
Personnel services	\$ 1,346,470	\$ 1,405,650	\$ 1,302,504	\$ -	\$ 1,302,504	\$ 103,146	\$ 1,255,184
Supplies	8,300	7,610	4,154	-	4,154	3,456	11,047
Maintenance	7,000	3,500	2,869	-	2,869	631	5,313
Other services and charges	622,740	617,980	565,242	(1,991)	563,251	54,729	535,572
	<u>1,984,510</u>	<u>2,034,740</u>	<u>1,874,769</u>	<u>(1,991)</u>	<u>1,872,778</u>	<u>161,962</u>	<u>1,807,116</u>
Police Training:							
Personnel services	411,880	506,490	498,233	-	498,233	8,257	435,852
Supplies	208,350	200,590	142,205	(13,487)	128,718	71,872	196,462
Maintenance	1,110	1,650	1,457	-	1,457	193	657
Other services and charges	89,780	86,560	81,751	-	81,751	4,809	72,905
	<u>711,120</u>	<u>795,290</u>	<u>723,646</u>	<u>(13,487)</u>	<u>710,159</u>	<u>85,131</u>	<u>705,876</u>
Patrol:							
Personnel services	13,407,310	13,833,330	13,795,590	-	13,795,590	37,740	13,020,502
Supplies	182,370	139,170	133,665	(16,154)	117,511	21,659	192,046
Maintenance	6,100	8,500	8,408	-	8,408	92	7,525
Other services and charges	1,632,240	1,575,150	1,348,642	-	1,348,642	226,508	1,464,910
	<u>15,228,020</u>	<u>15,556,150</u>	<u>15,286,305</u>	<u>(16,154)</u>	<u>15,270,151</u>	<u>285,999</u>	<u>14,684,983</u>
Traffic:							
Personnel services	1,158,750	1,144,290	1,112,477	-	1,112,477	31,813	1,086,735
Supplies	24,200	24,230	21,560	-	21,560	2,670	24,419
Maintenance	2,840	2,700	826	-	826	1,874	1,815
Other services and charges	343,500	342,690	303,571	-	303,571	39,119	364,650
	<u>1,529,290</u>	<u>1,513,910</u>	<u>1,438,434</u>	<u>-</u>	<u>1,438,434</u>	<u>75,476</u>	<u>1,477,619</u>
Criminal Investigation:							
Personnel services	3,789,510	3,898,570	3,898,514	-	3,898,514	56	3,602,836
Supplies	24,560	22,020	22,016	-	22,016	4	27,357
Other services and charges	292,610	201,640	195,114	-	195,114	6,526	350,814
	<u>4,106,680</u>	<u>4,122,230</u>	<u>4,115,644</u>	<u>-</u>	<u>4,115,644</u>	<u>6,586</u>	<u>3,981,007</u>
Communication:							
Personnel services	2,122,440	2,249,680	2,214,888	-	2,214,888	34,792	2,080,747
Supplies	10,470	6,380	2,060	-	2,060	4,320	4,778
Maintenance	3,600	720	-	-	-	720	-
Other services and charges	62,200	54,860	52,249	-	52,249	2,611	143,560
	<u>2,198,710</u>	<u>2,311,640</u>	<u>2,269,197</u>	<u>-</u>	<u>2,269,197</u>	<u>42,443</u>	<u>2,229,085</u>
Records/ID:							
Personnel services	727,450	700,110	676,053	-	676,053	24,057	618,180
Supplies	30,590	28,410	22,112	-	22,112	6,298	35,335
Maintenance	1,000	900	-	-	-	900	-
Other services and charges	28,290	27,390	25,953	-	25,953	1,437	46,798
	<u>787,330</u>	<u>756,810</u>	<u>724,118</u>	<u>-</u>	<u>724,118</u>	<u>32,692</u>	<u>700,313</u>

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2020

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With comparative Totals for Year Ended September 30, 2019

	2020					2019	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
POLICE (CONT):							
Youth:							
Personnel services	\$ 1,779,690	\$ 1,907,200	\$ 1,883,476	\$ -	\$ 1,883,476	\$ 23,724	\$ 1,689,426
Supplies	9,510	7,070	3,617	-	3,617	3,453	9,011
Maintenance	2,590	2,460	1,722	-	1,722	738	2,965
Other services and charges	74,670	72,490	61,562	-	61,562	10,928	71,562
	<u>1,866,460</u>	<u>1,989,220</u>	<u>1,950,377</u>	<u>-</u>	<u>1,950,377</u>	<u>38,843</u>	<u>1,772,964</u>
Special Operations:							
Personnel services	1,704,920	1,802,680	1,802,616	-	1,802,616	64	1,728,870
Supplies	51,860	46,680	31,205	-	31,205	15,475	34,855
Maintenance	3,000	2,000	1,468	-	1,468	532	1,048
Other services and charges	190,170	178,860	176,648	-	176,648	2,212	139,214
	<u>1,949,950</u>	<u>2,030,220</u>	<u>2,011,937</u>	<u>-</u>	<u>2,011,937</u>	<u>18,283</u>	<u>1,903,987</u>
Total Police	<u>30,362,070</u>	<u>31,110,210</u>	<u>30,394,427</u>	<u>(31,632)</u>	<u>30,362,795</u>	<u>747,415</u>	<u>29,262,950</u>
FIRE:							
Fire Administration:							
Personnel services	240,100	269,250	269,246	-	269,246	4	228,709
Supplies	1,660	780	733	-	733	47	1,479
Other services and charges	174,850	159,020	158,039	960	158,999	21	149,693
	<u>416,610</u>	<u>429,050</u>	<u>428,018</u>	<u>960</u>	<u>428,978</u>	<u>72</u>	<u>379,881</u>
Support Services:							
Personnel services	2,397,170	2,398,430	2,398,428	-	2,398,428	2	2,183,889
Supplies	363,150	434,860	463,291	(28,455)	434,836	24	371,369
Maintenance	295,530	255,380	210,143	45,187	255,330	50	258,774
Other services and charges	310,580	324,760	343,132	(18,437)	324,695	65	291,687
	<u>3,366,430</u>	<u>3,413,430</u>	<u>3,414,994</u>	<u>(1,705)</u>	<u>3,413,289</u>	<u>141</u>	<u>3,105,719</u>
Emergency Services:							
Personnel services	17,815,060	18,361,050	18,333,938	-	18,333,938	27,112	16,670,653
Supplies	227,310	104,700	119,071	(16,378)	102,693	2,007	205,029
Other services and charges	499,830	399,320	373,828	-	373,828	25,492	522,504
	<u>18,542,200</u>	<u>18,865,070</u>	<u>18,826,837</u>	<u>(16,378)</u>	<u>18,810,459</u>	<u>54,611</u>	<u>17,398,186</u>
Total Fire	<u>22,325,240</u>	<u>22,707,550</u>	<u>22,669,849</u>	<u>(17,123)</u>	<u>22,652,726</u>	<u>54,824</u>	<u>20,883,786</u>
TRANSPORTATION SERVICES:							
Airport:							
Personnel services	1,503,150	1,494,140	1,441,174	-	1,441,174	52,966	1,375,148
Supplies	59,490	44,490	36,859	-	36,859	7,631	40,869
Maintenance	73,530	68,530	75,096	(10,591)	64,505	4,025	79,388
Capital outlay	-	6,000	5,990	-	5,990	10	-
Other services and charges	599,430	689,400	448,922	58,254	507,176	182,224	516,288
	<u>2,235,600</u>	<u>2,302,560</u>	<u>2,008,041</u>	<u>47,663</u>	<u>2,055,704</u>	<u>246,856</u>	<u>2,011,693</u>

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2020

Exhibit D-4
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With comparative Totals for Year Ended September 30, 2019

	2020					2019	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
COMMUNITY SERVICES:							
Community Services Administration:							
Personnel services	\$ 389,910	\$ 476,810	\$ 471,843	\$ -	\$ 471,843	\$ 4,967	\$ 378,224
Supplies	5,210	2,200	2,093	-	2,093	107	3,144
Maintenance	4,790	290	30	-	30	260	3,678
Other services and charges	9,370	29,710	29,577	-	29,577	133	7,662
	<u>409,280</u>	<u>509,010</u>	<u>503,543</u>	<u>-</u>	<u>503,543</u>	<u>5,467</u>	<u>392,708</u>
Parks:							
Personnel services	1,829,110	1,706,770	1,637,033	-	1,637,033	69,737	1,521,875
Supplies	97,080	87,080	62,549	-	62,549	24,531	80,074
Maintenance	186,000	146,000	177,218	(33,687)	143,531	2,469	200,018
Other services and charges	1,080,460	1,083,540	1,027,166	-	1,027,166	56,374	1,103,995
	<u>3,192,650</u>	<u>3,023,390</u>	<u>2,903,966</u>	<u>(33,687)</u>	<u>2,870,279</u>	<u>153,111</u>	<u>2,905,962</u>
Zoological Gardens:							
Personnel services	2,812,430	2,747,340	2,687,750	-	2,687,750	59,590	2,518,554
Supplies	165,140	166,130	159,979	-	159,979	6,151	204,865
Maintenance	122,260	74,960	71,007	-	71,007	3,953	69,091
Capital outlay	-	31,300	18,344	524	18,868	12,432	-
Other services and charges	359,390	472,860	468,967	-	468,967	3,893	388,252
	<u>3,459,220</u>	<u>3,492,590</u>	<u>3,406,047</u>	<u>524</u>	<u>3,406,571</u>	<u>86,019</u>	<u>3,180,762</u>
Recreation:							
Personnel services	1,155,560	945,500	869,857	-	869,857	75,643	1,410,788
Supplies	190,070	142,080	79,908	(1,285)	78,623	63,457	305,128
Maintenance	81,550	31,860	22,921	-	22,921	8,939	140,733
Other services and charges	449,570	393,810	329,549	(5,400)	324,149	69,661	458,694
	<u>1,876,750</u>	<u>1,513,250</u>	<u>1,302,235</u>	<u>(6,685)</u>	<u>1,295,550</u>	<u>217,700</u>	<u>2,315,343</u>
Library:							
Personnel services	1,920,780	1,768,930	1,768,886	-	1,768,886	44	1,719,358
Supplies	616,060	475,380	344,781	(4,017)	340,764	134,616	637,964
Maintenance	35,700	14,090	9,852	-	9,852	4,238	32,674
Capital outlay	19,110	19,110	17,135	-	17,135	1,975	-
Other services and charges	594,530	596,230	594,678	(1,480)	593,198	3,032	642,979
	<u>3,186,180</u>	<u>2,873,740</u>	<u>2,735,332</u>	<u>(5,497)</u>	<u>2,729,835</u>	<u>143,905</u>	<u>3,032,975</u>
Aquatics:							
Personnel services	391,250	57,510	52,479	-	52,479	5,031	-
Supplies	123,190	50,410	30,465	-	30,465	19,945	-
Maintenance	16,300	15,650	15,273	-	15,273	377	-
Other services and charges	66,780	77,880	60,108	-	60,108	17,772	-
	<u>597,520</u>	<u>201,450</u>	<u>158,325</u>	<u>-</u>	<u>158,325</u>	<u>43,125</u>	<u>-</u>

	2020						2019
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
COMMUNITY SERVICES (CONT):							
Senior Services:							
Personnel services	\$ 488,890	\$ 501,180	\$ 477,509	\$ -	\$ 477,509	\$ 23,671	\$ 427,307
Supplies	295,270	315,880	273,316	-	273,316	42,564	294,335
Maintenance	71,600	9,500	6,441	-	6,441	3,059	9,375
Other services and charges	235,780	219,730	197,063	-	197,063	22,667	162,344
	<u>1,091,540</u>	<u>1,046,290</u>	<u>954,329</u>	<u>-</u>	<u>954,329</u>	<u>91,961</u>	<u>893,361</u>
Call for Help:							
Personnel services	56,030	56,730	56,266	-	56,266	464	52,488
Other services and charges	90,900	98,480	98,475	-	98,475	5	83,325
	<u>146,930</u>	<u>155,210</u>	<u>154,741</u>	<u>-</u>	<u>154,741</u>	<u>469</u>	<u>135,813</u>
Total Community Services	<u>13,960,070</u>	<u>12,814,930</u>	<u>12,118,518</u>	<u>(45,345)</u>	<u>12,073,173</u>	<u>741,757</u>	<u>12,856,924</u>
TOTAL EXPENDITURES	<u>\$ 96,825,060</u>	<u>\$ 96,486,390</u>	<u>\$ 93,767,930</u>	<u>\$ (189,193)</u>	<u>\$ 93,578,737</u>	<u>\$ 2,907,653</u>	<u>\$ 89,723,456</u>

CITY OF ABILENE, TEXAS
Schedule of Delinquent Taxes Receivable - General Fund
September 30, 2020
With Comparative Totals for September 30, 2019

Exhibit D-5

<u>Roll Year</u>	<u>General Fund</u>	
	<u>2020</u>	<u>2019</u>
2010 and prior	\$ 103,738	\$ 108,886
2011	32,531	33,678
2012	31,723	33,252
2013	39,412	41,850
2014	41,711	46,811
2015	47,623	54,826
2016	69,494	84,335
2017	96,226	161,865
2018	160,069	554,793
2019	<u>623,318</u>	<u>-</u>
Total delinquent taxes receivable	1,245,845	1,120,296
Less: Allowance for uncollectible amounts	<u>(178,505)</u>	<u>(158,939)</u>
Delinquent taxes receivable, net	<u>\$ 1,067,340</u>	<u>\$ 961,357</u>

CITY OF ABILENE, TEXAS
Community Development Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2020

Exhibit D-6

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Intergovernmental revenues	\$ 941,660	\$ 844,850	\$ 860,759	\$ -	\$ 860,759	\$ 15,909
Miscellaneous	500	2,660	3,848	-	3,848	1,188
Total Revenue	942,160	847,510	864,607	-	864,607	17,097
EXPENDITURES:						
Current:						
Planning and Development Services	942,160	847,510	862,841	-	862,841	(15,331)
Total Expenditures	942,160	847,510	862,841	-	862,841	(15,331)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	1,766	-	1,766	1,766
FUND BALANCE BEGINNING OF YEAR	3,624	3,624	3,624	-	3,624	-
FUND BALANCE AT END OF YEAR	\$ 3,624	\$ 3,624	\$ 5,390	\$ -	\$ 5,390	\$ 1,766

Home Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance

Budget and Actual - Budgetary Basis

Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Intergovernmental revenues	\$ 481,800	\$ 484,100	\$ 554,050	\$ -	\$ 554,050	\$ 69,950
Total Revenue	481,800	484,100	554,050	-	554,050	69,950
EXPENDITURES:						
Current:						
Planning and Development Services	481,800	484,100	553,973	-	553,973	(69,873)
Total Expenditures	481,800	484,100	553,973	-	553,973	(69,873)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	77	-	77	77
FUND BALANCE BEGINNING OF YEAR	528	528	528	-	528	-
FUND BALANCE AT END OF YEAR	\$ 528	\$ 528	\$ 605	\$ -	\$ 605	\$ 77

CITY OF ABILENE, TEXAS
Health Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2020

Exhibit D-8

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Licenses and permits	\$ 152,000	\$ 151,800	\$ 158,608	\$ -	\$ 158,608	\$ 6,808
Charges for services	598,400	439,070	391,347	-	391,347	(47,723)
Intergovernmental revenues	595,330	513,950	600,049	-	600,049	86,099
Miscellaneous	229,610	293,480	257,610	-	257,610	(35,870)
Total Revenue	1,575,340	1,398,300	1,407,614	-	1,407,614	9,314
EXPENDITURES:						
Current:						
Health	2,657,260	2,651,690	2,447,649	16,895	2,464,544	187,146
Total Expenditures	2,657,260	2,651,690	2,447,649	16,895	2,464,544	187,146
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,081,920)	(1,253,390)	(1,040,035)	(16,895)	(1,056,930)	196,460
OTHER FINANCING SOURCES (USES):						
Transfer In	1,541,130	1,441,130	1,197,961	-	1,197,961	(243,169)
Total Other Financing Sources (Uses)	1,541,130	1,441,130	1,197,961	-	1,197,961	(243,169)
NET CHANGE IN FUND BALANCE	459,210	187,740	157,926	(16,895)	141,031	(46,709)
FUND BALANCE BEGINNING OF YEAR	419,828	419,828	414,062	5,766	419,828	-
FUND BALANCE AT END OF YEAR	<u>\$ 879,038</u>	<u>\$ 607,568</u>	<u>\$ 571,988</u>	<u>\$ (11,129)</u>	<u>\$ 560,859</u>	<u>\$ (46,709)</u>

CITY OF ABILENE, TEXAS
Health Grants Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2020

Exhibit D-9

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Charges for services	\$ 53,610	\$ 43,950	\$ 28,934	\$ -	\$ 28,934	\$ (15,016)
Intergovernmental revenues	1,989,710	2,333,490	2,083,380	-	2,083,380	(250,110)
Total Revenue	2,043,320	2,377,440	2,112,314	-	2,112,314	(265,126)
EXPENDITURES:						
Current:						
Health	2,403,600	2,670,040	2,318,417	(5,208)	2,313,209	356,831
Total Expenditures	2,403,600	2,670,040	2,318,417	(5,208)	2,313,209	356,831
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(360,280)	(292,600)	(206,103)	5,208	(200,895)	91,705
OTHER FINANCING SOURCES (USES):						
Transfer In	-	-	243,169	-	243,169	243,169
Total Other Financing Sources (Uses)	-	-	243,169	-	243,169	243,169
NET CHANGE IN FUND BALANCE	(360,280)	(292,600)	37,066	5,208	42,274	334,874
FUND BALANCE BEGINNING OF YEAR	(30,860)	(30,860)	21,270	(52,130)	(30,860)	-
FUND BALANCE AT END OF YEAR	\$ (391,140)	\$ (323,460)	\$ 58,336	\$ (46,922)	\$ 11,414	\$ 334,874

CITY OF ABILENE, TEXAS
Federal Highway Administration Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2020

Exhibit D-10

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Intergovernmental revenues	\$ 276,540	\$ 341,493	\$ 277,536	\$ -	\$ 277,536	\$ (63,957)
Total Revenue	276,540	341,493	277,536	-	277,536	(63,957)
EXPENDITURES:						
Current:						
Public Works	276,540	303,270	277,538	(38,120)	239,418	63,852
Total Expenditures	276,540	303,270	277,538	(38,120)	239,418	63,852
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	38,223	(2)	38,120	38,118	(105)
FUND BALANCE BEGINNING OF YEAR	(38,223)	(38,223)	2	(38,225)	(38,223)	-
FUND BALANCE AT END OF YEAR	<u>\$ (38,223)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (105)</u>	<u>\$ (105)</u>	<u>\$ (105)</u>

Court Funds

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual - Budgetary Basis

Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Fines and forfeitures	\$ 91,110	\$ 90,650	\$ 99,823	\$ -	99,823	\$ 9,173
Investment earnings net of change in fair value of investments	-	-	2,384	-	2,384	2,384
Total Revenue	91,110	90,650	102,207	-	102,207	11,557
EXPENDITURES:						
Current:						
Finance	15,000	15,000	3,473	(2,500)	973	14,027
Total Expenditures	15,000	15,000	3,473	(2,500)	973	14,027
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	76,110	75,650	98,734	2,500	101,234	25,584
OTHER FINANCING SOURCES (USES):						
Transfer In	-	-	443,072	-	443,072	443,072
Transfer Out	(17,000)	(17,000)	(17,000)	-	(17,000)	-
Total Other Financing Sources (Uses)	(17,000)	(17,000)	426,072	-	426,072	443,072
NET CHANGE IN FUND BALANCE	59,110	58,650	524,806	2,500	527,306	468,656
FUND BALANCE BEGINNING OF YEAR	227,270	227,270	229,770	(2,500)	227,270	-
FUND BALANCE AT END OF YEAR	\$ 286,380	\$ 285,920	\$ 754,576	\$ -	\$ 754,576	\$ 468,656

Seized Funds

Schedule of Revenues, Expenditures and
Changes in Fund Balance

Budget and Actual - Budgetary Basis

Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Fines and forfeitures	\$ 79,000	\$ 108,960	\$ 240,168	\$ -	\$ 240,168	\$ 131,208
Investment earnings net of change in fair value of investments	-	-	2,588	-	2,588	2,588
Total Revenue	79,000	108,960	242,756	-	242,756	133,796
EXPENDITURES:						
Current:						
Police	138,500	178,500	12,006	132,522	144,528	33,972
Total Expenditures	138,500	178,500	12,006	132,522	144,528	33,972
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(59,500)	(69,540)	230,750	(132,522)	98,228	167,768
FUND BALANCE BEGINNING OF YEAR	193,441	193,441	193,441	-	193,441	-
FUND BALANCE AT END OF YEAR	\$ 133,941	\$ 123,901	\$ 424,191	\$ (132,522)	\$ 291,669	\$ 167,768

CITY OF ABILENE, TEXAS
Hotel Motel Occupancy Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2020

Exhibit D-13

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Occupancy taxes	\$ 3,527,860	\$ 2,736,140	\$ 2,874,140	\$ 82,244	\$ 2,956,384	\$ 220,244
Total Revenue	3,527,860	2,736,140	2,874,140	82,244	2,956,384	220,244
EXPENDITURES:						
Current:						
Finance	2,293,110	1,778,490	1,868,221	53,459	1,921,680	(143,190)
Total Expenditures	2,293,110	1,778,490	1,868,221	53,459	1,921,680	(143,190)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,234,750	957,650	1,005,919	28,785	1,034,704	77,054
OTHER FINANCING SOURCES (USES):						
Transfer out	(1,234,750)	(957,650)	(1,005,966)	(28,785)	(1,034,751)	(77,101)
Total Other Financing Sources (Uses)	(1,234,750)	(957,650)	(1,005,966)	(28,785)	(1,034,751)	(77,101)
NET CHANGE IN FUND BALANCE	-	-	(47)	-	(47)	(47)
FUND BALANCE BEGINNING OF YEAR	68,205	68,205	68,205	-	68,205	-
FUND BALANCE AT END OF YEAR	\$ 68,205	\$ 68,205	\$ 68,158	\$ -	\$ 68,158	\$ (47)

CITY OF ABILENE, TEXAS
Street Maintenance Fee Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2020

Exhibit D-14

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Charges for services	\$ 5,477,720	\$ 4,463,810	\$ 4,483,568	\$ (10,040)	\$ 4,473,528	\$ 9,718
Investment earnings net of change in fair value of investments	-	26,610	27,339	(727)	26,612	2
Miscellaneous	2,000,000	3,500,000	997,483	-	997,483	(2,502,517)
Total Revenue	7,477,720	7,990,420	5,508,390	(10,767)	5,497,623	(2,492,797)
EXPENDITURES:						
Current:						
Public Works	1,040,900	809,050	500,898	3,094	503,992	305,058
Total Expenditures	1,040,900	809,050	500,898	3,094	503,992	305,058
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	6,436,820	7,181,370	5,007,492	(13,861)	4,993,631	(2,187,739)
OTHER FINANCING SOURCES (USES):						
Transfer In	1,040,900	1,181,100	1,181,105	-	1,181,105	5
Transfer out	(6,003,000)	(8,035,490)	(6,996,697)	-	(6,996,697)	1,038,793
Total Other Financing Sources (Uses)	(4,962,100)	(6,854,390)	(5,815,592)	-	(5,815,592)	1,038,798
NET CHANGE IN FUND BALANCE	1,474,720	326,980	(808,100)	(13,861)	(821,961)	(1,148,941)
FUND BALANCE BEGINNING OF YEAR	3,105,929	3,105,929	3,457,359	-	3,105,929	-
FUND BALANCE AT END OF YEAR	\$ 4,580,649	\$ 3,432,909	\$ 2,649,259	\$ (13,861)	\$ 2,283,968	\$ (1,148,941)

Debt Service Fund

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual - Budgetary Basis

Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	
REVENUES:						
Property taxes	\$ 11,444,530	\$ 11,444,530	\$ 11,463,301	\$ -	\$ 11,463,301	\$ 18,771
Investment earnings net of change in fair value of investments	93,550	43,860	43,751	-	43,751	(109)
Total Revenue	11,538,080	11,488,390	11,507,052	-	11,507,052	18,662
EXPENDITURES:						
Debt Service:						
Principal	8,197,690	7,750,000	8,023,776	(273,776)	7,750,000	-
Interest	4,156,840	4,156,840	3,912,708	(5,055)	3,907,653	249,187
Fees and other charges	199,470	196,080	306,673	-	306,673	(110,593)
Total Expenditures	12,554,000	12,102,920	12,243,157	(278,831)	11,964,326	138,594
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,015,920)	(614,530)	(736,105)	278,831	(457,274)	157,256
OTHER FINANCING SOURCES (USES):						
Issuance of refunding bonds	-	-	13,255,000	-	13,255,000	13,255,000
Payments to refunded bond escrow agent	-	-	(13,387,316)	-	(13,387,316)	(13,387,316)
Transfer in	947,670	503,920	1,882,759	(278,831)	1,603,928	1,100,008
Transfer out	-	-	(180)	-	(180)	180
Total Other Financing Sources (Uses)	947,670	503,920	1,750,263	(278,831)	1,471,432	967,872
NET CHANGE IN FUND BALANCE	(68,250)	(110,610)	1,014,158	-	1,014,158	1,125,128
FUND BALANCE BEGINNING OF YEAR	1,692,830	1,692,830	1,692,830	-	1,692,830	-
FUND BALANCE AT END OF YEAR	\$ 1,624,580	\$ 1,582,220	\$ 2,706,988	\$ -	\$ 2,706,988	\$ 1,125,128

BUSINESS-TYPE ACTIVITIES





BUSINESS-TYPE ACTIVITIES

Enterprise Funds:

Major Funds

Water & Sewer: This fund accounts for the revenues and expenses associated with providing water and sewer services to the citizens of the City of Abilene.

Solid Waste Services: This fund accounts for the operations of the City's solid waste services to the citizens of Abilene.

Nonmajor Funds

Transit: This fund accounts for the operations of the City's bus system. An independent management company under contract with the City manages this system.

Stormwater: This fund is used to account for the revenues and expenses associated with the quality and quantity of stormwater runoff due to ever evolving regulations.

Internal Service Funds:

Fleet Services: The major function of this fund is to account for all fleet operations for the City including service and maintenance activity on City owned vehicles and equipment as well as the financing of those vehicles and equipment.

Self-Insurance: To account for the activities of the City's liability, worker's compensation, health and property insurance plans through the City's risk management and safety function.

Technology: This fund is to account for all technology or other major data communications operating and project expenditures.

Central Warehouse: This fund accounts for materials and supplies used primarily by business-type activities.

CITY OF ABILENE, TEXAS
Business Type Activities - Major Fund
Combining Schedule of Net Position for
Water and Sewer Fund
September 30, 2020

	Operating	Lake Fort Phantom Lots	Pro Rata	Debt Service
CURRENT ASSETS:				
Cash and cash equivalents	\$ 27,160,929	\$ 1,600,327	\$ 388,243	\$ -
Investments	202,465	11,924	2,892	-
Accounts receivable	13,205,484	-	385,961	-
Less allowance for uncollectibles	(5,223,050)	-	-	-
Due from other funds	25,870	-	-	-
Prepaid items	31,706	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	1,698,600
Investments	-	-	-	12,620
Total Current Assets	35,403,404	1,612,251	777,096	1,711,220
NONCURRENT ASSETS:				
Capital assets:				
Construction in Progress	21,846,526	-	-	-
Land	1,694,646	-	-	-
Building and improvements	475,757,357	-	-	-
Machinery and equipment	10,262,091	-	-	-
Intangible assets	31,621,056	-	-	-
Accumulated depreciation	(159,801,696)	-	-	-
Net Capital Assets	381,379,980	-	-	-
Total Noncurrent Assets	381,379,980	-	-	-
TOTAL ASSETS	416,783,384	1,612,251	777,096	1,711,220
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred outflows of resources	6,945,950	-	-	-
CURRENT LIABILITIES:				
Accounts payable	1,070,137	8,745	-	18
Retainage payable	-	-	-	-
Accrued expenses	390,374	-	-	-
Compensated absences	99,075	-	-	-
Accrued interest	967,794	-	-	-
Due to other funds	-	-	-	-
Other deposits and liabilities	180,561	-	-	-
Bonds payable	10,220,000	-	-	-
Total Current Liabilities Payable from Current Assets	12,927,941	8,745	-	18
NONCURRENT LIABILITIES:				
Compensated absences	285,019	-	-	-
Unearned revenue	-	-	385,961	-
Bonds payable	229,920,626	-	-	-
Other post employment benefits liability	589,437	-	-	-
Net pension liability	1,935,498	-	-	-
Total Noncurrent Liabilities	232,730,580	-	385,961	-
TOTAL LIABILITIES	245,658,521	8,745	385,961	18
DEFERRED INFLOWS OF RESOURCES:				
Deferred inflows of resources	1,370,291	-	-	-
NET POSITION:				
Net investment in capital assets	147,808,465	-	-	-
Restricted for debt service	-	-	-	1,711,202
Unrestricted, designated for capital projects	-	-	-	-
Unrestricted	28,892,057	1,603,506	391,135	-
TOTAL NET POSITION	\$ 176,700,522	\$ 1,603,506	\$ 391,135	\$ 1,711,202

2020

Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
\$ 6,365,003	\$ -	\$ -	\$ 35,514,502
47,447	-	-	264,728
-	-	-	13,591,445
-	-	-	(5,223,050)
-	-	-	25,870
-	-	-	31,706
-	8,304,750	17,933,184	27,936,534
-	423	318	13,361
6,412,450	8,305,173	17,933,502	72,155,096
-	-	-	21,846,526
-	-	-	1,694,646
-	-	-	475,757,357
-	-	-	10,262,091
-	-	-	31,621,056
-	-	-	(159,801,696)
-	-	-	381,379,980
-	-	-	381,379,980
6,412,450	8,305,173	17,933,502	453,535,076
-	-	-	6,945,950
543,781	532,499	192,993	2,348,173
226,456	148,632	201,550	576,638
-	-	-	390,374
-	-	-	99,075
-	-	-	967,794
-	215,912	153,270	369,182
-	-	-	180,561
-	-	-	10,220,000
770,237	897,043	547,813	15,151,797
-	-	-	285,019
-	-	-	385,961
-	-	-	229,920,626
-	-	-	589,437
-	-	-	1,935,498
-	-	-	233,116,541
770,237	897,043	547,813	248,268,338
-	-	-	1,370,291
-	7,408,130	17,385,689	172,602,284
-	-	-	1,711,202
5,642,213	-	-	5,642,213
-	-	-	30,886,698
\$ 5,642,213	\$ 7,408,130	\$ 17,385,689	\$ 210,842,397

CITY OF ABILENE, TEXAS
Business-Type Activities - Major Fund
Combining Schedule of Water and Sewer Fund Revenues,
Expenses and Changes in Net Position
Year Ended September 30, 2020

	2020			
	Operating	Lake Fort Phantom Lots	Pro Rata	Debt Service
OPERATING REVENUES:				
Water service	\$ 43,821,083	\$ -	\$ -	\$ -
Sewer service	12,942,060	-	-	-
Service and penalty charges	421,593	-	-	-
Other revenue	308,322	-	-	-
Sales and service to private sources	42,903	-	-	-
Total Operating Revenues	57,535,961	-	-	-
OPERATING EXPENSES:				
Personnel services	9,753,510	-	-	-
Supplies	3,085,340	-	-	-
Maintenance	3,385,047	-	-	-
Other services and charges	20,352,441	93,330	-	-
Depreciation	10,561,442	-	-	-
Total Operating Expenses	47,137,780	93,330	-	-
OPERATING INCOME (LOSS)	10,398,181	(93,330)	-	-
NON-OPERATING REVENUES (EXPENSES)				
Investment earnings	291,140	15,690	3,693	33,660
Intergovernmental revenue	25,870	-	-	-
Rents and royalties	162,970	-	-	-
Gain (loss) on sale of capital assets	313,939	30,990	-	-
Interest expense and fees	(6,117,267)	-	-	-
Miscellaneous revenue	139,300	-	-	-
Total Non-Operating Revenue (Expenses)	(5,184,048)	46,680	3,693	33,660
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	5,214,133	(46,650)	3,693	33,660
CAPITAL CONTRIBUTIONS AND TRANSFERS:				
Capital contributions	3,011,308	-	-	-
Transfers in (out)	(39,054,921)	-	-	17,731,559
Net Contributions and Transfers	(36,043,613)	-	-	17,731,559
CHANGE IN NET POSITION	(30,829,480)	(46,650)	3,693	17,765,219
NET POSITION, BEGINNING OF YEAR	170,854,348	1,650,156	387,442	1,543,876
Capital transfer from restricted sub-funds	36,675,654	-	-	(17,597,893)
NET POSITION, END OF YEAR	\$ 176,700,522	\$ 1,603,506	\$ 391,135	\$ 1,711,202

Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
\$ -	\$ -	\$ -	\$ 43,821,083
-	-	-	12,942,060
-	-	-	421,593
-	-	-	308,322
-	-	-	42,903
-	-	-	57,535,961
-	-	-	9,753,510
-	-	-	3,085,340
-	-	66,386	3,451,433
2,256	-	5,218	20,453,245
-	-	-	10,561,442
2,256	-	71,604	47,304,970
(2,256)	-	(71,604)	10,230,991
41,641	13,577	136,486	535,887
-	-	-	25,870
-	-	-	162,970
-	-	-	344,929
-	-	(172,811)	(6,290,078)
97,756	-	-	237,056
139,397	13,577	(36,325)	(4,983,366)
137,141	13,577	(107,929)	5,247,625
-	-	-	3,011,308
5,623,993	322,796	15,172,809	(203,764)
5,623,993	322,796	15,172,809	2,807,544
5,761,134	336,373	15,064,880	8,055,169
4,533,926	16,355,514	7,461,966	202,787,228
(4,652,847)	(9,283,757)	(5,141,157)	-
\$ 5,642,213	\$ 7,408,130	\$ 17,385,689	\$ 210,842,397

CITY OF ABILENE, TEXAS
Business Type Activities - Major Fund
Combining Schedule of Cash Flows for
Water and Sewer Fund
Year Ended September 30, 2020

	Operating	Lake Fort Phantom Lots	Pro Rata	Debt Service
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 58,148,934	\$ -	\$ -	\$ -
Payments to suppliers	(18,014,385)	(84,585)	-	-
Payments to employees	(9,549,301)	-	-	-
Payments for interfund services used	(9,101,933)	-	-	-
Net cash provided (used) by operating activities	21,483,315	(84,585)	-	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Intergovernmental receipts	25,870	-	-	-
Transfers in	-	-	-	17,731,577
Transfers out	(17,934,974)	-	-	-
(Increase) in due from other funds	(25,870)	-	-	-
Net cash provided (used) by noncapital financing activities	(17,934,974)	-	-	17,731,577
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of bonds	13,185,000	-	-	-
Proceeds from sale of refunding bonds	142,600,000	-	-	-
Bond premiums	1,988,158	-	-	-
Payments to refunding bond agent	(141,518,862)	-	-	-
Bond issuance costs	(1,212,376)	-	-	-
Principal paid on bonds	(10,600,000)	-	-	-
Interest and paying agent fees	(6,997,889)	-	-	-
Acquisition and construction of capital assets	(21,528,061)	-	-	-
Proceeds from sale of capital assets	313,939	30,990	-	-
Miscellaneous revenue	-	-	-	-
Increase in due to other funds	-	-	-	-
Transfers in	53,211	-	-	-
Transfers out	(21,173,158)	-	-	-
Capital transfers in	38,016,694	-	-	-
Capital transfers out	-	-	-	(17,597,893)
Net cash provided (used) by capital and related financing activities	(6,873,344)	30,990	-	(17,597,893)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Cash from (paid to) pooled investments	7,964,159	431,676	101,200	400,710
Interest on investments	291,140	15,690	3,693	33,660
Net cash provided (used) by investing activities	8,255,299	447,366	104,893	434,370
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,930,296	393,771	104,893	568,054
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	22,230,633	1,206,556	283,350	1,130,546
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 27,160,929	\$ 1,600,327	\$ 388,243	\$ 1,698,600
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Current assets:				
Cash and cash equivalents	\$ 27,160,929	\$ 1,600,327	\$ 388,243	\$ -
Restricted assets - cash and cash equivalents	-	-	-	1,698,600
	\$ 27,160,929	\$ 1,600,327	\$ 388,243	\$ 1,698,600

2020

Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
\$ -	\$ -	\$ -	\$ 58,148,934
(2,256)	-	(71,604)	(18,172,830)
-	-	-	(9,549,301)
-	-	-	(9,101,933)
(2,256)	-	(71,604)	21,324,870
-	-	-	25,870
-	-	-	17,731,577
-	-	(349)	(17,935,323)
-	-	-	(25,870)
-	-	(349)	(203,746)
-	-	-	13,185,000
-	-	-	142,600,000
-	-	-	1,988,158
-	-	-	(141,518,862)
-	-	(172,811)	(1,385,187)
-	-	-	(10,600,000)
-	-	-	(6,997,889)
-	-	-	(21,528,061)
-	-	-	344,929
97,756	-	-	97,756
-	215,912	153,270	369,182
5,623,993	322,796	15,173,158	21,173,158
-	-	-	(21,173,158)
-	-	-	38,016,694
(4,552,361)	(10,243,568)	(5,622,872)	(38,016,694)
1,169,388	(9,704,860)	9,530,745	(23,444,974)
1,350,717	14,874	38,252	10,301,588
41,641	15,666	136,486	537,976
1,392,358	30,540	174,738	10,839,564
2,559,490	(9,674,320)	9,633,530	8,515,714
3,805,513	17,979,070	8,299,654	54,935,322
\$ 6,365,003	\$ 8,304,750	\$ 17,933,184	\$ 63,451,036
\$ 6,365,003	\$ -	\$ -	\$ 35,514,502
-	8,304,750	17,933,184	27,936,534
\$ 6,365,003	\$ 8,304,750	\$ 17,933,184	\$ 63,451,036

CITY OF ABILENE, TEXAS
Business Type Activities - Major Fund
Combining Schedule of Cash Flows for
Water and Sewer Fund
Year Ended September 30, 2020

	Operating	Lake Fort Phantom Lots	Pro Rata	Debt Service
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ 10,398,181	\$ (93,330)	\$ -	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	10,561,442	-	-	-
Miscellaneous revenue	139,300	-	-	-
Rents and royalties	162,970	-	-	-
Changes in assets, deferred outflows and liabilities:				
(Increase) decrease in:				
Accounts receivable	310,703	-	-	-
Deferred outflow of resources	1,483,238	-	-	-
Increase (decrease) in:				
Accounts payable and other payables	(309,943)	8,745	-	-
Accrued wages	81,505	-	-	-
Compensated absences	35,124	-	-	-
Other deposits and liabilities	16,453	-	-	-
Other post employment benefits liability	97,672	-	-	-
Net pension liability	(2,667,912)	-	-	-
Deferred inflows of resources	1,174,582	-	-	-
Net cash provided (used) by operating activities	<u>\$ 21,483,315</u>	<u>\$ (84,585)</u>	<u>\$ -</u>	<u>\$ -</u>
NONCASH TRANSACTIONS:				
Capital contributions from developers	\$ 3,011,308	\$ -	\$ -	\$ -
Capital contributions from other funds	38,016,694	-	-	-
Capital contributions to other funds	-	-	-	(17,597,893)
Capital asset acquisitions included in AP	1,341,040	-	-	-

2020			
Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
\$ (2,256)	\$ -	\$ (71,604)	\$ 10,230,991
-	-	-	10,561,442
-	-	-	139,300
-	-	-	162,970
-	-	-	310,703
-	-	-	1,483,238
-	-	-	(301,198)
-	-	-	81,505
-	-	-	35,124
-	-	-	16,453
-	-	-	97,672
-	-	-	(2,667,912)
-	-	-	1,174,582
<u>\$ (2,256)</u>	<u>\$ -</u>	<u>\$ (71,604)</u>	<u>\$ 21,324,870</u>
\$ -	\$ -	\$ -	\$ 3,011,308
-	-	-	38,016,694
(4,552,361)	(10,243,568)	(5,622,872)	(38,016,694)
100,486	(959,811)	(481,715)	-

	2020		Total Nonmajor Enterprise Funds
	Transit	Stormwater	
CURRENT ASSETS:			
Cash and cash equivalents	\$ 500	\$ 1,318,827	\$ 1,319,327
Investments	-	9,825	9,825
Accounts receivable	4,065	566,196	570,261
Less allowance for uncollectibles	-	(214,566)	(214,566)
Due from other funds	-	11,881	11,881
Due from other governments	1,251,435	-	1,251,435
Inventories - materials and supplies	439,314	-	439,314
Total Current Assets	1,695,314	1,692,163	3,387,477
CAPITAL ASSETS:			
Land	384,238	-	384,238
Buildings and improvements	1,705,266	-	1,705,266
Machinery and equipment	7,165,337	-	7,165,337
Intangibles	338,520	-	338,520
Accumulated depreciation	(8,213,763)	-	(8,213,763)
Net Capital Assets	1,379,598	-	1,379,598
TOTAL ASSETS	3,074,912	1,692,163	4,767,075
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows of resources	-	86,952	86,952
CURRENT LIABILITIES:			
Accounts payable	17,970	57,930	75,900
Accrued expenses	-	49,489	49,489
Compensated absences	-	12,362	12,362
Due to other funds	814,561	-	814,561
Total Current Liabilities Payable from Current Assets	832,531	119,781	952,312
NON-CURRENT LIABILITIES:			
Compensated absences	-	22,112	22,112
Other post employment benefits liability	-	68,585	68,585
Net pension liability	-	232,389	232,389
Total Non-Current Liabilities	-	323,086	323,086
Total Liabilities	832,531	442,867	1,275,398
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows of resources	-	153,031	153,031
NET POSITION:			
Net Investment in capital assets	1,379,598	-	1,379,598
Unrestricted	862,783	1,183,217	2,046,000
TOTAL NET POSITION	\$ 2,242,381	\$ 1,183,217	\$ 3,425,598

CITY OF ABILENE, TEXAS
Combining Statement of Nonmajor Enterprise Fund Revenue,
Expenses and Changes in Net Position
Year Ended September 30, 2020

Exhibit E-5

	2020		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
OPERATING REVENUES:			
Charges for services	\$ 333,491	\$ 2,847,627	\$ 3,181,118
Total Operating Revenues	333,491	2,847,627	3,181,118
OPERATING EXPENSES:			
Personnel services	-	1,280,211	1,280,211
Supplies	355,717	21,408	377,125
Maintenance	63,507	78,274	141,781
Other services and charges	3,927,808	1,042,396	4,970,204
Depreciation	342,959	-	342,959
Total Operating Expenses	4,689,991	2,422,289	7,112,280
OPERATING INCOME (LOSS)	(4,356,500)	425,338	(3,931,162)
NON-OPERATING REVENUES (EXPENSES):			
Investment earnings	599	10,269	10,868
Intergovernmental revenue	3,506,333	11,881	3,518,214
Miscellaneous revenue	23,348	31,688	55,036
Total Non-Operating Revenues (Expenses)	3,530,280	53,838	3,584,118
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(826,220)	479,176	(347,044)
CAPITAL CONTRIBUTIONS AND TRANSFERS:			
Capital contributions	116,635	-	116,635
Transfers in	266,340	-	266,340
Transfers out	-	(128,080)	(128,080)
Total Contributions and Transfers	382,975	(128,080)	254,895
CHANGE IN NET POSITION	(443,245)	351,096	(92,149)
NET POSITION, BEGINNING OF YEAR	2,685,626	832,121	3,517,747
NET POSITION, END OF YEAR	\$ 2,242,381	\$ 1,183,217	\$ 3,425,598

CITY OF ABILENE, TEXAS
Combining Statement of Nonmajor Enterprise Fund Cash Flows
Year Ended September 30, 2020

Exhibit E-6

	2020		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 367,470	\$ 2,820,343	\$ 3,187,813
Payments to suppliers	(4,313,570)	(197,730)	(4,511,300)
Payments to employees	-	(1,242,783)	(1,242,783)
Payments for interfund services used	(111,170)	(948,860)	(1,060,030)
Net cash provided (used) by operating activities	(4,057,270)	430,970	(3,626,300)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Intergovernmental receipts	2,862,576	11,881	2,874,457
Transfers in	266,340	-	266,340
Transfers out	-	(128,080)	(128,080)
(Increase) in due from other funds	-	(11,881)	(11,881)
Decrease in due from other funds	3,750	-	3,750
Increase in due to other funds	814,561	-	814,561
Net cash provided (used) by noncapital financing activities	3,947,227	(128,080)	3,819,147
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(116,635)	-	(116,635)
Proceeds from capital grants	116,635	-	116,635
Net cash provided (used) by capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash from (paid to) pooled investments	29,283	262,791	292,074
Interest on investments	599	10,269	10,868
Net cash provided by investing activities	29,882	273,060	302,942
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(80,161)	575,950	495,789
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	80,661	742,877	823,538
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 500	\$ 1,318,827	\$ 1,319,327
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (4,356,500)	\$ 425,338	\$ (3,931,162)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Miscellaneous non-operating revenue	23,348	31,688	55,036
Depreciation	342,959	-	342,959
Changes in assets, deferred outflows and liabilities:			
(Increase) decrease in:			
Accounts receivable	10,631	(58,972)	(48,341)
Prepaid items	350	-	350
Inventory	(17,957)	-	(17,957)
Deferred outflow of resources	-	179,586	179,586
Increase (decrease) in:			
Accounts payable	(60,101)	(4,512)	(64,613)
Accrued wages	-	17,650	17,650
Compensated absences	-	9,559	9,559
Other post employment benefits liability	-	11,395	11,395
Net pension liability	-	(311,256)	(311,256)
Deferred inflow of resources	-	130,494	130,494
Net cash provided (used) by operating activities	\$ (4,057,270)	\$ 430,970	\$ (3,626,300)

	2020	2019
WATER AND SEWER:		
Finance:		
Utility Special Services:		
Personnel services	\$ 120,140	\$ 125,778
Other services and charges	7,329,610	7,079,440
	<u>7,449,750</u>	<u>7,205,218</u>
Water Utilities:		
Water Administration:		
Personnel services	997,204	877,242
Supplies	7,761	16,285
Other services and charges	1,556,467	2,020,374
Depreciation	35,678	30,548
	<u>2,597,110</u>	<u>2,944,449</u>
Utility Office:		
Personnel services	833,840	827,930
Supplies	16,188	35,879
Maintenance	22,259	36,983
Other services and charges	1,566,505	1,380,882
Depreciation	1,114	6,594
	<u>2,439,906</u>	<u>2,288,268</u>
Water Production:		
Personnel services	532,439	629,298
Supplies	15,127	16,484
Maintenance	254,383	153,541
Other services and charges	6,425,686	4,945,576
Depreciation	1,153,191	1,217,127
	<u>8,380,826</u>	<u>6,962,026</u>
Water Treatment:		
Personnel services	1,534,434	1,467,769
Supplies	2,093,811	1,942,768
Maintenance	783,097	475,868
Other services and charges	873,293	741,632
Depreciation	2,966,579	3,023,035
	<u>8,251,214</u>	<u>7,651,072</u>
Water Distribution:		
Personnel services	2,802,573	2,422,579
Supplies	88,509	84,953
Maintenance	1,520,490	860,340
Other services and charges	805,729	823,882
Depreciation	2,480,061	2,367,441
	<u>7,697,362</u>	<u>6,559,195</u>
Sewage Collection:		
Personnel services	779,970	670,524
Supplies	44,602	91,126
Maintenance	395,103	336,120
Other services and charges	309,506	269,663
Depreciation	842,847	791,730
	<u>2,372,028</u>	<u>2,159,163</u>
Wastewater Treatment:		
Personnel services	1,259,082	1,258,272
Supplies	722,828	591,709
Maintenance	318,111	279,348
Other services and charges	970,885	1,016,260
Depreciation	2,875,655	2,875,662
	<u>6,146,561</u>	<u>6,021,251</u>

	2020	2019
WATER AND SEWER (CONT.):		
Quality Control:		
Personnel services	\$ 893,828	\$ 881,340
Supplies	96,514	132,793
Maintenance	91,604	97,397
Other services and charges	514,760	513,721
Depreciation	206,317	200,646
	<u>1,803,023</u>	<u>1,825,897</u>
Lake Fort Phantom Lots:		
Other services and charges	93,330	56,257
	<u>93,330</u>	<u>56,257</u>
Pro Rata:		
Other services and charges	-	23,134
	<u>-</u>	<u>23,134</u>
Water Utility Capital Projects:		
Other services and charges	2,256	297,869
	<u>2,256</u>	<u>297,869</u>
Certification of Obligation Projects:		
Other services and charges	71,604	5,810
	<u>71,604</u>	<u>5,810</u>
Total Water and Sewer	<u>47,304,970</u>	<u>43,999,609</u>
SOLID WASTE SERVICES:		
Personnel services	4,149,372	4,214,112
Supplies	48,470	46,751
Maintenance	71,613	108,837
Other services and charges	8,475,639	7,778,483
Depreciation	255,880	249,582
Total Solid Waste	<u>13,000,974</u>	<u>12,397,765</u>
TRANSIT:		
Supplies	355,717	400,780
Maintenance	63,507	47,834
Other services and charges	3,927,808	3,737,205
Depreciation	342,959	339,380
Total Transit	<u>4,689,991</u>	<u>4,525,199</u>
STORMWATER:		
Personnel services	1,280,211	1,064,706
Supplies	21,408	28,708
Maintenance	78,274	225,953
Other services and charges	1,042,396	1,020,615
Total Stormwater	<u>2,422,289</u>	<u>2,339,982</u>
TOTAL OPERATING EXPENSES FOR ALL ENTERPRISE FUNDS	<u>\$ 67,418,224</u>	<u>\$ 63,262,555</u>



CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Net Position
September 30, 2020

	Fleet Services	Self-Insurance	Technology
CURRENT ASSETS:			
Cash and cash equivalents	\$ 9,180,427	\$ 2,531,826	\$ 827,040
Investments	68,436	18,868	6,161
Accounts receivable	-	194,784	-
Due from other funds	29,091	5,123	-
Prepaid items	-	182,061	-
Inventories - materials and supplies	369,759	-	-
Total Current Assets	9,647,713	2,932,662	833,201
NONCURRENT ASSETS:			
Capital assets:			
Machinery and equipment	43,103,348	-	-
Accumulated depreciation	(26,583,791)	-	-
Net Capital Assets	16,519,557	-	-
Total Noncurrent Assets	16,519,557	-	-
TOTAL ASSETS	26,167,270	2,932,662	833,201
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows of resources	142,513	-	-
CURRENT LIABILITIES:			
Accounts payable	269,712	235,504	36,599
Accrued expenses	71,492	18,424	-
Compensated absences - current	24,655	148	-
Estimated liability claims	-	950,771	-
Estimated health claims	-	951,856	-
Total Current Liabilities	365,859	2,156,703	36,599
NON-CURRENT LIABILITIES:			
Compensated absences payable	51,228	16,433	-
Estimated liability claims	-	3,322,111	-
Other post employment benefits liability	108,296	-	-
Net pension liability	457,355	-	-
Total Non-Current Liabilities	616,879	3,338,544	-
TOTAL LIABILITIES	982,738	5,495,247	36,599
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows of resources	185,904	-	-
NET POSITION:			
Net investment in capital assets	16,519,557	-	-
Unrestricted	8,621,584	(2,562,585)	796,602
TOTAL NET POSITION	\$ 25,141,141	\$ (2,562,585)	\$ 796,602

Total Governmental Activities	Business-Type Activities Central Warehouse	Total Internal Service Funds
\$ 12,539,293	\$ 508,572	\$ 13,047,865
93,465	3,790	97,255
194,784	-	194,784
34,214	-	34,214
182,061	-	182,061
369,759	939,737	1,309,496
13,413,576	1,452,099	14,865,675
43,103,348	-	43,103,348
(26,583,791)	-	(26,583,791)
16,519,557	-	16,519,557
16,519,557	-	16,519,557
29,933,133	1,452,099	31,385,232
142,513	-	142,513
541,815	29,539	571,354
89,916	-	89,916
24,803	-	24,803
950,771	-	950,771
951,856	-	951,856
2,559,161	29,539	2,588,700
67,661	-	67,661
3,322,111	-	3,322,111
108,296	-	108,296
457,355	-	457,355
3,955,423	-	3,955,423
6,514,584	29,539	6,544,123
185,904	-	185,904
16,519,557	-	16,519,557
6,855,601	1,422,560	8,278,161
\$ 23,375,158	\$ 1,422,560	\$ 24,797,718

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended September 30, 2020

	Fleet Services	Self-Insurance	Technology
OPERATING REVENUES:			
Charges for services	\$ 8,720,328	\$ 15,084,577	\$ 3,356,940
Total Operating Revenues	8,720,328	15,084,577	3,356,940
OPERATING EXPENSES:			
Personnel services	1,759,973	478,914	-
Supplies	3,073,601	22,374	370,156
Maintenance	636,780	-	1,936,637
Other services and charges	216,654	16,450,348	1,060,996
Depreciation	2,416,472	-	-
Total Operating Expenses	8,103,480	16,951,636	3,367,789
OPERATING INCOME (LOSS)	616,848	(1,867,059)	(10,849)
NON-OPERATING REVENUES (EXPENSES):			
Investment earnings	95,444	27,171	5,221
Intergovernmental revenue	29,091	63,413	-
Net gain on disposal of assets	77,323	-	368
Miscellaneous revenue	37,701	97,073	1,024
Total Non-Operating Revenues (Expenses)	239,559	187,657	6,613
INCOME (LOSS) BEFORE TRANSFERS	856,407	(1,679,402)	(4,236)
CONTRIBUTIONS AND TRANSFERS:			
Transfers in	249,139	1,619,770	-
Transfers out	(524,670)	(869,402)	-
Net Contributions and Transfers	(275,531)	750,368	-
CHANGE IN NET POSITION	580,876	(929,034)	(4,236)
NET POSITION, BEGINNING OF YEAR	24,560,265	(1,633,551)	800,838
NET POSITION, END OF YEAR	\$ 25,141,141	\$ (2,562,585)	\$ 796,602

Total Governmental Activities	Business-Type Activities - Central Warehouse	Total Internal Service Funds
<u>\$ 27,161,845</u>	<u>\$ 621,609</u>	<u>\$ 27,783,454</u>
<u>27,161,845</u>	<u>621,609</u>	<u>27,783,454</u>
2,238,887	-	2,238,887
3,466,131	52,022	3,518,153
2,573,417	577,192	3,150,609
17,727,998	-	17,727,998
2,416,472	-	2,416,472
<u>28,422,905</u>	<u>629,214</u>	<u>29,052,119</u>
<u>(1,261,060)</u>	<u>(7,605)</u>	<u>(1,268,665)</u>
127,836	4,308	132,144
92,504	-	92,504
77,691	-	77,691
135,798	-	135,798
<u>433,829</u>	<u>4,308</u>	<u>438,137</u>
<u>(827,231)</u>	<u>(3,297)</u>	<u>(830,528)</u>
1,868,909	-	1,868,909
(1,394,072)	-	(1,394,072)
<u>474,837</u>	<u>-</u>	<u>474,837</u>
<u>(352,394)</u>	<u>(3,297)</u>	<u>(355,691)</u>
<u>23,727,552</u>	<u>1,425,857</u>	<u>25,153,409</u>
<u>\$ 23,375,158</u>	<u>\$ 1,422,560</u>	<u>\$ 24,797,718</u>

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2020

	Fleet Services	Self-Insurance	Technology
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ -	\$ 2,909,045	\$ -
Receipts from interfund services provided	8,758,029	12,077,821	3,375,031
Payments to suppliers	(4,294,931)	(1,931,162)	(3,389,405)
Payments to employees	(1,713,418)	(469,385)	-
Payments for loss claims	-	(14,342,870)	-
Payments for interfund services used	(129,470)	(6,412)	-
Net cash provided (used) by operating activities	2,620,210	(1,762,963)	(14,374)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Intergovernmental receipts	29,091	63,413	-
Transfers in	249,139	1,619,770	-
Transfers out	(524,670)	(869,402)	-
(Increase) in due from other funds	(29,091)	(5,123)	-
Net cash provided (used) by noncapital financing activities	(275,531)	808,658	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(3,437,784)	-	-
Proceeds from sale of equipment	355,957	-	368
Net cash provided (used) by capital and related financing activities	(3,081,827)	-	368
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash from (paid to) pooled investments	2,589,135	915,637	219,922
Interest on investments	95,444	27,171	5,221
Net cash provided (used) by investing activities	2,684,579	942,808	225,143
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,947,431	(11,497)	211,137
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	7,232,996	2,543,323	615,903
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 9,180,427	\$ 2,531,826	\$ 827,040
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 616,848	\$ (1,867,059)	\$ (10,849)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	2,416,472	-	-
Miscellaneous revenue	37,701	97,073	1,024
Changes in assets, deferred outflows, liabilities and deferred inflows:			
(Increase) decrease in:			
Accounts receivable	-	(194,784)	17,067
Prepaid items	-	(14,259)	46,180
Inventory	60,385	-	-
Deferred outflow of resources	359,521	-	-
Increase (decrease) in:			
Accounts payable	(557,751)	(34,614)	(67,796)
Accrued wages	19,467	5,321	-
Compensated absences	10,302	4,208	-
Estimated liability and health claims	-	84,347	-
Estimated health claims	-	156,804	-
Other post employment benefits liability	18,721	-	-
Net pension liability	(511,350)	-	-
Deferred inflow of resources	149,894	-	-
Net cash provided (used) by operating activities	\$ 2,620,210	\$ (1,762,963)	\$ (14,374)

Total Governmental Activities	Business-Type Activities Central Warehouse	Total Internal Service Funds
\$ 2,909,045	\$ -	\$ 2,909,045
24,210,881	621,609	24,832,490
(9,615,498)	(595,167)	(10,210,665)
(2,182,803)	-	(2,182,803)
(14,342,870)	-	(14,342,870)
(135,882)	-	(135,882)
842,873	26,442	869,315
92,504	-	92,504
1,868,909	-	1,868,909
(1,394,072)	-	(1,394,072)
(34,214)	-	(34,214)
533,127	-	533,127
(3,437,784)	-	(3,437,784)
356,325	-	356,325
(3,081,459)	-	(3,081,459)
3,724,694	125,441	3,850,135
127,836	4,308	132,144
3,852,530	129,749	3,982,279
2,147,071	156,191	2,303,262
10,392,222	352,381	10,744,603
\$ 12,539,293	\$ 508,572	\$ 13,047,865
\$ (1,261,060)	\$ (7,605)	\$ (1,268,665)
2,416,472	-	2,416,472
135,798	-	135,798
(177,717)	-	(177,717)
31,921	-	31,921
60,385	49,098	109,483
359,521	-	359,521
(660,161)	(15,051)	(675,212)
24,788	-	24,788
14,510	-	14,510
84,347	-	84,347
156,804	-	156,804
18,721	-	18,721
(511,350)	-	(511,350)
149,894	-	149,894
\$ 842,873	\$ 26,442	\$ 869,315



FIDUCIARY FUNDS





CITY OF ABILENE, TEXAS
Combining Statement of Assets and Liabilities
Agency Funds
September 30, 2020
With Comparative Totals for September 30, 2019

Exhibit F-1

	9-1-1 Emergency Communication District	Abilene- Taylor County Events Venue District	Total 2020	Total 2019
<u>ASSETS</u>				
Cash and cash equivalents	\$ 6,066,586	\$ 99,186	\$ 6,165,772	\$ 5,418,505
Investments	45,224	-	45,224	1,952,305
Accounts receivable	<u>53,492</u>	<u>69,078</u>	<u>122,570</u>	<u>147,793</u>
TOTAL ASSETS	<u>\$ 6,165,302</u>	<u>\$ 168,264</u>	<u>\$ 6,333,566</u>	<u>\$ 7,518,603</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 106,216	\$ 65,284	\$ 171,500	\$ 424,413
Other deposits and liabilities	<u>6,059,086</u>	<u>102,980</u>	<u>6,162,066</u>	<u>7,094,190</u>
TOTAL LIABILITIES	<u>\$ 6,165,302</u>	<u>\$ 168,264</u>	<u>\$ 6,333,566</u>	<u>\$ 7,518,603</u>

CITY OF ABILENE, TEXAS
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended September 30, 2020

Exhibit F-2

	9-1-1 Emergency Communication District - Agency Fund			
	Total			Total
	2019	Additions	Deductions	2020
ASSETS				
Cash and cash equivalents	\$ 5,313,249	\$ 4,304,528	\$ 3,551,191	\$ 6,066,586
Investments	1,952,305	-	1,907,081	45,224
Accounts receivable	53,492	53,492	53,492	53,492
TOTAL ASSETS	<u>\$ 7,319,046</u>	<u>\$ 4,358,020</u>	<u>\$ 5,511,764</u>	<u>\$ 6,165,302</u>

LIABILITIES				
Accounts payable	\$ 352,693	\$ 2,621,052	\$ 2,867,529	\$ 106,216
Other deposits and liabilities	6,966,353	1,736,968	2,644,235	6,059,086
TOTAL LIABILITIES	<u>\$ 7,319,046</u>	<u>\$ 4,358,020</u>	<u>\$ 5,511,764</u>	<u>\$ 6,165,302</u>

	Abilene-Taylor County Events Venue District - Agency Fund			
	Total			Total
	2019	Additions	Deductions	2020
ASSETS				
Cash and cash equivalents	\$ 105,256	\$ 951,039	\$ 957,109	\$ 99,186
Accounts receivable	94,301	69,078	94,301	69,078
TOTAL ASSETS	<u>\$ 199,557</u>	<u>\$ 1,020,117</u>	<u>\$ 1,051,410</u>	<u>\$ 168,264</u>

LIABILITIES				
Accounts payable	\$ 71,720	\$ 829,641	\$ 829,641	\$ 65,284
Other deposits and liabilities	127,837	190,476	221,769	102,980
TOTAL LIABILITIES	<u>\$ 199,557</u>	<u>\$ 1,020,117</u>	<u>\$ 1,051,410</u>	<u>\$ 168,264</u>

	Total			
	Total			Total
	2019	Additions	Deductions	2020
ASSETS				
Cash and cash equivalents	\$ 5,418,505	\$ 5,255,567	\$ 4,508,300	\$ 6,165,772
Investments	1,952,305	-	1,907,081	45,224
Accounts receivable	147,793	122,570	147,793	122,570
TOTAL ASSETS	<u>\$ 7,518,603</u>	<u>\$ 5,378,137</u>	<u>\$ 6,563,174</u>	<u>\$ 6,333,566</u>

LIABILITIES				
Accounts payable	\$ 424,413	\$ 3,450,693	\$ 3,697,170	\$ 177,936
Other deposits and liabilities	7,094,190	1,927,444	2,866,004	6,155,630
TOTAL LIABILITIES	<u>\$ 7,518,603</u>	<u>\$ 5,378,137</u>	<u>\$ 6,563,174</u>	<u>\$ 6,333,566</u>

OTHER SCHEDULES





OTHER SCHEDULES

DISCRETELY PRESENTED COMPONENT UNITS

Development Corporation of Abilene – The purpose of the Development Corporation of Abilene (DCOA) is to promote the City, assist developing companies, help create jobs in the Abilene area, and administer the one-half cent sales tax for economic development.

Abilene Convention Center Hotel Development Corporation – The purpose of the Abilene Convention Center Hotel Development Corporation (ACCHDC) is to promote the development of the geographic area of the city included at or in the vicinity of the Abilene Convention Center, in furtherance of the promotion, development, encouragement and maintenance of employment, commerce, convention and meeting activity, tourism and economic development in the City.

Civic Abilene, Inc. – The purpose of Civic Abilene, Inc. is to promote the presentation in the City of educational and cultural programs, attractions, and entertainment for the citizens of the City and the surrounding area.

GENERAL LONG-TERM OBLIGATION BONDS PAYABLE

Schedule of General Long-Term Obligation Bonds Payable – This schedule summarizes the current year activity of the Governmental Activities General Obligation and Certificate of Obligation Bonds.

CITY OF ABILENE, TEXAS
Combining Statement of Net Position
Discretely Presented Component Units
September 30, 2020

Exhibit G-1

	Business-type Activities			
	Development Corporation of Abilene	Abilene Convention Center Hotel Development Corporation	Civic Abilene, Inc.	Total
ASSETS				
Cash and cash equivalents	\$ 33,798,718	\$ -	\$ 212,389	\$ 34,011,107
Investments	177,946	-	-	177,946
Receivables:				
Accounts receivable, net	2,070,756	-	-	2,070,756
Notes receivable	22,840,116	-	-	22,840,116
Capital assets:				
Land	3,123,699	-	-	3,123,699
Construction in Progress	223,587	1,502,335	-	1,725,922
Building and improvements	44,769,444	-	171,378	44,940,822
Machinery and equipment	7,264	-	374,387	381,651
Vehicles	70,862	-	-	70,862
Less: Accumulated depreciation	(12,758,148)	-	(505,813)	(13,263,961)
TOTAL ASSETS	94,324,244	1,502,335	252,341	96,078,920
LIABILITIES				
Accounts payable	2,409,967	-	-	2,409,967
Accrued expenses	34,417	-	-	34,417
Noncurrent liabilities:				
Due within one year	8,934	-	-	8,934
Due in more than one year	24,202	-	-	24,202
TOTAL LIABILITIES	2,477,520	-	-	2,477,520
NET POSITION				
Net Investment in capital assets	35,436,708	1,502,335	39,952	36,978,995
Restricted for:				
Contractual obligations	20,587,452	-	-	20,587,452
Unrestricted	35,822,564	-	212,389	36,034,953
TOTAL NET POSITION	\$ 91,846,724	\$ 1,502,335	\$ 252,341	\$ 93,601,400

Combining Statement of Revenues, Expenses, and Changes in Net Position
Discretely Presented Component Units
For the year ended September 30, 2020

	Business-type Activities			
	Development Corporation of Abilene	Abilene Convention Center Hotel Development Corporation	Civic Abilene, Inc.	Total
OPERATING REVENUES:				
Sales and use taxes	\$ 12,078,263	\$ -	\$ -	\$ 12,078,263
Charges for services	-	-	114,057	114,057
Rental income	1,102,915	-	-	1,102,915
Total operating revenues	13,181,178	-	114,057	13,295,235
				-
OPERATING EXPENSES:				
Personnel services	735,745	-	-	735,745
Supplies	40,710	-	6,099	46,809
Maintenance	2,195,755	-	2,824	2,198,579
Other services and charges	9,071,758	2	80,388	9,152,148
Depreciation	1,449,573	-	11,465	1,461,038
Total operating expenses	13,493,541	2	100,776	13,594,319
Operating income (loss)	(312,363)	(2)	13,281	(299,084)
NONOPERATING REVENUES (EXPENSES):				
Investment earnings net of change in fair value of investments	408,002	3	21	408,026
Gain on sale of capital assets	475,122	-	-	475,122
Miscellaneous revenue	149,013	-	-	149,013
Contributions	-	1,502,334	-	1,502,334
Total nonoperating revenues (expenses)	1,032,137	1,502,337	21	2,534,495
Change in net position	719,774	1,502,335	13,302	2,235,411
Net position, beginning of year	91,126,950	-	239,039	91,365,989
Net position, end of year	\$ 91,846,724	\$ 1,502,335	\$ 252,341	\$ 93,601,400

CITY OF ABILENE, TEXAS
Schedule of General Long Term Obligation Bonds Payable
September 30, 2020

	Date of Issue*	Interest Rate - %	
		Coupon	True Interest Cost
General obligation - Airport 2007	8-01-07	5.50, 4.60, 4.70, 4.80, 5.00	5.0467
General obligation - 2009 Refunding	5-01-09	2.00, 5.00, 3.00, 3.50, 4.00	2.7528
General obligation - 2010 Refunding	1-15-10	2.00, 3.00, 3.50, 3.75	2.7312
General obligation - 2011 Refunding	12-15-10	2.00, 3.00, 4.00, 4.125	3.1574
General obligation - 2015 Refunding	8-15-15	3.00, 4.00, 5.00	3.3500
General obligation - 2015	8-15-15	3.00, 4.00, 5.00	3.3500
General obligation - 2016 Refunding	9-01-16	2.00, 3.00, 3.50, 4.00	2.4131
General obligation - 2016	9-01-16	2.00, 3.00, 3.50, 4.00	2.4131
General obligation - 2017	7-01-17	4.00, 5.00	3.2167
General obligation - 2017 Refunding	12-01-17	2.00, 4.00, 5.00	2.0893
General obligation - 2018	7-01-18	3.00, 4.00, 5.00	3.4000
General obligation - 2019	12-01-19	4.00, 5.00	2.7656
General obligation - 2020 Refunding	7-15-20	.463, .573, .705, .997, 1.237, 1.387, 1.559, 1.659, 1.759, 1.879, 1.999, 2.049, 2.139, 2.2279, 2.329, 2.538, 2.668	2.2349
Total General Obligation Bonds			
Certificates of Obligation - Airport 2006A	7-15-06	6.75, 5.75, 5.8, 5.85, 5.875, 5.9	6.1705
Certificates of Obligation - Airport 2007	8-01-07	5.125, 4.375, 4.50, 4.60, 4.75, 4.80, 4.85	4.7993
Certificates of Obligation - 2011 Series	12-15-10	2.00, 3.00, 4.00, 4.125, 4.250, 4.375, 4.50, 4.625	3.2800
Certificates of Obligation - 2015 Series	8-15-15	2.00, 3.00, 3.625, 3.375	3.4000
Certificates of Obligation - 2016 Series	9-01-16	2.00, 2.25, 2.50, 3.00	2.1100
Certificates of Obligation - 2017 Series	7-01-17	2.50, 4.00, 5.00	3.2165
Certificates of Obligation - 2018A Series	7-1-18	3.00, 4.00, 5.00	3.4719
Certificates of Obligation - 2018B Series	7-1-18	3.00, 4.00	3.4368
Certificates of Obligation - 2019 Series	12-01-19	4.00, 5.00	2.7153
Total Certificates of Obligation			

TOTAL GENERAL LONG-TERM OBLIGATION BONDS PAYABLE

Note:

- (1) This schedule reflects only the principal portion of general obligation bonds payable.
- (2) * Bond date - date at which bonds are dated.
- (3) This schedule does not include unamortized bond premiums.

Maturity and Option	Amount of Original Issue	Bonds Matured		Interest Paid Year Ended 9-30-20	Bond Principal Payable 9-30-20
		Prior Years	Year Ended 9-30-20		
2-15-27/17	\$ 1,070,000	\$ 660,000	\$ 55,000	\$ 19,125	\$ 355,000
2-15-20/20	8,505,000	8,320,000	185,000	3,700	-
2-15-21/20	2,165,000	1,895,000	135,000	7,594	135,000
2-15-22/21	3,740,000	3,570,000	170,000	3,400	-
2-15-35/25	13,820,000	7,770,000	2,040,000	134,967	4,010,000
2-15-35/25	21,115,000	3,015,000	11,260,000	614,683	6,840,000
2-15-36/25	13,895,000	1,370,000	1,810,000	464,800	10,715,000
2-15-36/25	25,765,000	2,870,000	980,000	860,100	21,915,000
2-15-37/26	13,660,000	830,000	465,000	612,400	12,365,000
2-15-26	830,000	5,000	-	38,800	825,000
2-15-38/28	4,880,000	145,000	165,000	198,975	4,570,000
2-15-40/30	7,315,000	-	-	-	7,315,000
2-15-43/31	13,255,000	-	-	-	13,255,000
	<u>130,015,000</u>	<u>30,450,000</u>	<u>17,265,000</u>	<u>2,958,544</u>	<u>82,300,000</u>
2-15-21/16	1,205,000	1,045,000	80,000	7,200	80,000
2-15-22/17	4,895,000	3,585,000	415,000	53,046	895,000
2-15-26/20	1,400,000	1,300,000	100,000	2,000	-
2-15-35/25	1,955,000	395,000	100,000	48,212	1,460,000
2-15-31/25	2,000,000	400,000	135,000	36,650	1,465,000
2-15-37/26	7,830,000	485,000	270,000	345,150	7,075,000
2-15-39/28	10,215,000	-	355,000	396,725	9,860,000
2-15-39/28	1,615,000	-	55,000	60,125	1,560,000
2-15-40/30	10,745,000	-	-	-	10,745,000
	<u>41,860,000</u>	<u>7,210,000</u>	<u>1,510,000</u>	<u>949,108</u>	<u>33,140,000</u>
	<u>\$ 171,875,000</u>	<u>\$ 37,660,000</u>	<u>\$ 18,775,000</u>	<u>\$ 3,907,652</u>	<u>\$ 115,440,000</u>



STATISTICAL SECTION



CITY OF ABILENE



Statistical Section

This part of the City of Abilene, Texas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	134
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue sources, sales and property tax.	145
Debt Capacity These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	153
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	158
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	160

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF ABILENE, TEXAS
Net Position by Component
Last Ten Fiscal Years
September 30, 2020
(accrual basis of accounting)

	Fiscal Year				
	2011*	2012*	2013	2014	2015**
Governmental activities					
Net investment in capital assets	\$ 143,563,655	\$ 147,001,788	\$ 155,814,109	\$ 167,065,458	\$ 169,593,848
Restricted	6,747,619	7,410,558	6,039,185	5,580,207	6,289,487
Unrestricted	32,292,359	38,686,631	39,735,187	40,392,222	(3,851,175)
Total governmental activities net position	<u>\$ 182,603,633</u>	<u>\$ 193,098,977</u>	<u>\$ 201,588,481</u>	<u>\$ 213,037,887</u>	<u>\$ 172,032,160</u>
Business-type activities					
Net investment in capital assets	\$ 122,927,623	\$ 123,555,521	\$ 128,027,206	\$ 130,855,353	\$ 141,042,489
Restricted	1,919,965	1,924,398	783,862	783,821	714,753
Unrestricted	42,035,660	46,066,098	45,072,860	48,881,615	48,544,771
Total business-type activities net position	<u>\$ 166,883,248</u>	<u>\$ 171,546,017</u>	<u>\$ 173,883,928</u>	<u>\$ 180,520,789</u>	<u>\$ 190,302,013</u>
Primary government					
Net investment in capital assets	\$ 266,491,278	\$ 270,557,309	\$ 283,841,315	\$ 297,920,811	\$ 310,636,337
Restricted	8,667,584	9,334,956	6,823,047	6,364,028	7,004,240
Unrestricted	74,328,019	84,752,729	84,808,047	89,273,837	44,693,596
Total primary government net position	<u>\$ 349,486,881</u>	<u>\$ 364,644,994</u>	<u>\$ 375,472,409</u>	<u>\$ 393,558,676</u>	<u>\$ 362,334,173</u>

Source: City of Abilene Comprehensive Annual Financial Report for the respective fiscal year.

* Restated net position.

** The City implemented GASB Statement No. 68 in fiscal year 2015. The amounts for all prior fiscal years have not been restated for the effects of this standard.

*** The City implemented GASB Statement No. 75 in fiscal year 2018. The amounts for all prior fiscal years have not been restated for the effects of this standard.

Fiscal Year				
2016	2017	2018***	2019	2020
\$ 184,493,119	\$ 192,230,299	\$ 202,019,892	\$ 207,790,259	\$ 213,719,970
5,964,816	7,726,478	8,331,620	7,547,184	8,669,033
(10,212,143)	(20,714,237)	(21,305,560)	(22,958,273)	(26,402,223)
<u>\$ 180,245,792</u>	<u>\$ 179,242,540</u>	<u>\$ 189,045,952</u>	<u>\$ 192,379,170</u>	<u>\$ 195,986,780</u>
\$ 154,439,154	\$ 170,683,229	\$ 175,803,351	\$ 165,326,998	\$ 175,633,219
703,327	721,851	893,602	1,543,876	1,711,202
45,665,075	43,860,530	46,200,131	44,085,358	41,849,791
<u>\$ 200,807,556</u>	<u>\$ 215,265,610</u>	<u>\$ 222,897,084</u>	<u>\$ 210,956,232</u>	<u>\$ 219,194,212</u>
\$ 338,932,273	\$ 362,913,528	\$ 377,823,243	\$ 373,117,257	\$ 389,353,189
6,668,143	8,448,329	9,225,222	9,091,060	10,380,235
35,452,932	23,146,293	24,894,571	21,127,085	15,447,568
<u>\$ 381,053,348</u>	<u>\$ 394,508,150</u>	<u>\$ 411,943,036</u>	<u>\$ 403,335,402</u>	<u>\$ 415,180,992</u>

CITY OF ABILENE, TEXAS
Changes in Net Position
Last Ten Fiscal Years
September 30, 2020
(accrual basis of accounting)

	Fiscal Year				
	2011*	2012*	2013	2014	2015
Expenses					
Governmental activities:					
General government ²	\$ 1,709,344	\$ 1,413,623	\$ 1,629,414	\$ 1,680,796	\$ 1,780,202
Human Resources	1,736,883	1,966,784	2,211,654	2,286,518	2,441,120
Finance	7,299,960	7,676,318	8,158,544	8,676,471	9,056,563
Planning and development services	4,017,148	4,028,434	3,727,961	3,950,329	4,234,015
Economic development ²	592,815	273,807	269,235	254,767	256,639
Public works	9,465,023	9,860,509	10,038,084	11,748,309	10,863,395
Information Technology ⁴	-	-	-	-	-
Police	23,208,973	24,324,806	24,882,080	25,758,373	25,598,660
Fire	16,848,184	17,881,081	18,510,732	19,469,788	22,488,941
Transportation Services	2,933,463	3,506,121	4,130,783	4,495,154	4,794,921
Community services	15,298,733	15,318,924	16,087,064	16,564,210	17,324,550
Health ¹	-	-	-	-	-
Interest and fees on long-term debt*	3,586,275	3,295,945	2,896,895	2,556,122	3,170,378
Total governmental activities expenses	<u>86,696,801</u>	<u>89,546,352</u>	<u>92,542,446</u>	<u>97,440,837</u>	<u>102,009,384</u>
Business-type activities:					
Water and sewer	32,955,158	33,994,651	35,981,438	35,626,471	35,975,514
Solid waste services	9,854,547	9,880,044	10,074,204	10,058,782	10,317,053
Non-major funds	6,703,240	6,112,242	6,429,836	6,298,387	5,867,430
Total business-type activities expenses	<u>49,512,945</u>	<u>49,986,937</u>	<u>52,485,478</u>	<u>51,983,640</u>	<u>52,159,997</u>
Total primary government expenses	<u>\$ 136,209,746</u>	<u>\$ 139,533,289</u>	<u>\$ 145,027,924</u>	<u>\$ 149,424,477</u>	<u>\$ 154,169,381</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government ²	\$ 29,382	\$ 31,188	\$ 37,168	\$ 33,088	\$ 27,952
Finance	2,194,284	1,841,816	2,171,077	2,215,581	1,779,338
Planning and development services	1,624,955	1,539,179	1,491,845	1,815,016	1,741,177
Public works ³	71,879	73,776	59,169	67,960	74,671
Police	972,130	1,153,500	1,129,606	1,091,780	1,107,091
Fire	97,380	99,160	76,835	117,165	100,910
Transportation Services	1,781,946	1,724,065	1,706,069	1,835,194	1,893,427
Community services	1,464,383	1,543,206	1,626,254	1,850,664	1,921,488
Health ¹	-	-	-	-	-
Operating grants and contributions	5,703,412	4,888,830	3,842,032	4,024,520	3,703,719
Capital grants and contributions	6,037,354	7,485,410	6,731,853	12,727,789	7,187,441
Total governmental activities program revenues	<u>19,977,105</u>	<u>20,380,130</u>	<u>18,871,908</u>	<u>25,778,757</u>	<u>19,537,214</u>
Business-type activities:					
Charges for services:					
Water and sewer	\$ 39,792,247	36,553,801	36,054,828	39,243,053	43,434,088
Solid waste services	12,422,494	12,429,681	12,467,867	12,354,136	12,961,098
Non-major funds	2,482,355	2,452,045	2,476,929	2,324,023	2,310,800
Operating grants and contributions	2,140,668	2,400,494	2,206,638	2,486,052	1,966,545
Capital grants and contributions	498,518	395,933	1,580,646	1,570,780	2,289,546
Total business-type activities program revenues	<u>57,336,282</u>	<u>54,231,954</u>	<u>54,786,908</u>	<u>57,978,044</u>	<u>62,962,077</u>
Total primary government program revenues	<u>\$ 77,313,387</u>	<u>\$ 74,612,084</u>	<u>\$ 73,658,816</u>	<u>\$ 83,756,801</u>	<u>\$ 82,499,291</u>
Net (Expense)/Revenue:					
Governmental activities	\$ (66,719,696)	\$ (69,166,222)	\$ (73,670,538)	\$ (71,662,080)	\$ (82,472,170)
Business-type activities	7,823,337	4,245,017	2,301,430	5,994,404	10,802,080
Total primary government net expense	<u>\$ (58,896,359)</u>	<u>\$ (64,921,205)</u>	<u>\$ (71,369,108)</u>	<u>\$ (65,667,676)</u>	<u>\$ (71,670,090)</u>

Source: City of Abilene Comprehensive Annual Financial Report for the respective fiscal year.

* Restated

¹ The Health Department is no longer under Community Services as of 10/1/2017. It is now its own department.

² As of 10/1/2017, Economic Development, Convention Center and Animal Services are now included in General Government.

³ As of 10/1/2018, Public Works charges for services includes "Street Maintenance Fee"

⁴ Formerly the Facilities and Capital Improvements Department. This Department has been renamed the Information Technology Department effective 10/1/2019.

	2016	2017	2018	2019	2020
\$	2,647,970	\$ 5,697,500	\$ 5,914,985	\$ 8,590,172	\$ 9,830,243
	3,141,605	3,244,011	1,232,748	1,498,469	1,570,279
	9,135,461	9,271,167	6,871,287	8,636,167	9,285,750
	3,744,623	3,631,386	3,164,675	3,498,420	3,988,960
	381,635	319,717	-	-	-
	9,932,350	10,738,983	11,701,793	12,684,946	13,530,464
	-	1,362,684	2,895,988	2,932,499	2,152,152
	30,268,503	31,331,115	29,328,073	33,377,601	34,678,306
	23,706,150	23,581,018	23,026,603	26,858,049	28,021,775
	5,198,433	5,651,388	5,669,644	6,122,895	6,268,550
	21,174,094	19,283,594	13,677,953	15,958,485	14,682,403
	-	-	4,387,574	4,784,731	5,178,401
	3,198,611	3,288,053	4,098,430	3,940,312	3,888,230
	<u>112,529,435</u>	<u>117,400,616</u>	<u>111,969,753</u>	<u>128,882,746</u>	<u>133,075,513</u>
	39,557,921	40,815,109	50,992,841	65,594,968	53,692,219
	11,276,692	11,457,655	10,725,040	12,335,938	12,769,458
	6,286,285	6,581,441	6,393,837	6,866,977	7,091,314
	<u>57,120,898</u>	<u>58,854,205</u>	<u>68,111,718</u>	<u>84,797,883</u>	<u>73,552,991</u>
\$	<u>169,650,333</u>	<u>\$ 176,254,821</u>	<u>\$ 180,081,471</u>	<u>\$ 213,680,629</u>	<u>\$ 206,628,504</u>
\$	31,918	\$ 986,572	\$ 975,198	\$ 983,543	\$ 843,125
	1,791,105	1,757,839	1,862,362	1,561,099	1,307,852
	1,425,511	1,159,403	1,179,031	1,340,622	1,522,816
	95,081	73,440	97,668	4,560,807	4,535,380
	1,105,780	1,155,192	1,723,898	1,300,675	1,444,909
	98,500	111,242	113,760	120,415	109,360
	1,871,854	1,995,832	2,005,829	2,020,115	1,650,576
	2,377,022	1,731,667	1,032,904	1,031,343	442,926
	-	-	719,975	777,786	591,236
	3,967,435	4,243,985	3,942,459	4,900,325	7,901,643
	18,316,880	8,438,203	4,272,514	3,281,177	3,012,559
	<u>31,081,086</u>	<u>21,653,375</u>	<u>17,925,598</u>	<u>21,877,907</u>	<u>23,362,382</u>
	47,266,003	52,133,145	54,018,608	50,551,248	57,535,961
	13,065,415	13,305,296	13,634,876	15,418,218	16,605,005
	2,321,300	2,695,131	2,664,137	2,742,147	3,181,118
	1,451,444	1,803,933	1,970,975	2,280,037	3,547,114
	2,200,036	2,438,332	6,578,852	1,269,113	3,127,943
	<u>66,304,198</u>	<u>72,375,837</u>	<u>78,867,448</u>	<u>72,260,763</u>	<u>83,997,141</u>
\$	<u>97,385,284</u>	<u>\$ 94,029,212</u>	<u>\$ 96,793,046</u>	<u>\$ 94,138,670</u>	<u>\$ 107,359,523</u>
\$	(81,448,349)	\$ (95,747,241)	\$ (94,044,155)	\$ (107,004,839)	\$ (109,713,131)
	<u>9,183,300</u>	<u>13,521,632</u>	<u>10,755,730</u>	<u>(12,537,120)</u>	<u>10,444,150</u>
\$	<u>(72,265,049)</u>	<u>\$ (82,225,609)</u>	<u>\$ (83,288,425)</u>	<u>\$ (119,541,959)</u>	<u>\$ (99,268,981)</u>

CITY OF ABILENE, TEXAS
Changes in Net Position
Last Ten Fiscal Years *
September 30, 2020
(accrual basis of accounting)

	Fiscal Year				
	2011*	2012*	2013	2014	2015
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 33,376,028	\$ 33,791,949	\$ 34,569,630	\$ 35,301,107	\$ 36,337,957
Sales and use taxes	29,143,720	30,938,050	30,579,680	30,780,883	31,481,309
Franchise taxes	7,042,392	6,739,894	7,209,087	7,404,995	7,731,243
Occupancy taxes	2,594,813	2,651,028	2,781,952	3,027,363	3,248,946
Miscellaneous taxes	1,447,496	1,348,992	1,305,058	1,381,697	1,438,012
Investment income	241,478	184,981	156,355	127,303	166,687
Miscellaneous income	3,516,345	3,208,211	4,051,789	3,801,533	4,077,608
Gain (loss) on sale of capital assets	-	-	-	-	-
Transfers	1,301,309	1,011,510	1,506,491	1,286,605	1,643,224
Total governmental activities	<u>78,663,581</u>	<u>79,874,615</u>	<u>82,160,042</u>	<u>83,111,486</u>	<u>86,124,986</u>
Business-type activities:					
Investment income	202,658	111,724	92,938	101,965	156,320
Miscellaneous income	879,464	1,090,085	1,102,454	1,493,322	521,317
Gain (loss) on sale of capital assets	59,875	227,454	347,580	333,775	305,346
Transfers	(1,301,309)	(1,011,510)	(1,506,491)	(1,286,605)	(1,643,224)
Total business-type activities	<u>(159,312)</u>	<u>417,753</u>	<u>36,481</u>	<u>642,457</u>	<u>(660,241)</u>
Total primary government	<u>\$ 78,504,269</u>	<u>\$ 80,292,368</u>	<u>\$ 82,196,523</u>	<u>\$ 83,753,943</u>	<u>\$ 85,464,745</u>
Change in Net Position					
Governmental activities	\$ 11,943,885	\$ 10,708,393	\$ 8,489,504	\$ 11,449,406	\$ 3,652,816
Business-type activities	7,664,025	4,662,770	2,337,911	6,636,861	10,141,839
Total primary government	<u>\$ 19,607,910</u>	<u>\$ 15,371,163</u>	<u>\$ 10,827,415</u>	<u>\$ 18,086,267</u>	<u>\$ 13,794,655</u>

Source: City of Abilene Comprehensive Annual Financial Report for the respective fiscal year.

* Restated

	2016	2017	2018	2019	2020
\$	39,768,063	\$ 42,886,448	\$ 46,250,305	\$ 47,853,967	\$ 50,891,096
	30,388,148	31,193,071	34,784,342	35,369,689	36,234,787
	7,696,566	7,471,341	7,858,877	8,314,757	8,103,843
	3,028,317	3,198,982	3,414,572	3,594,163	2,874,140
	1,824,885	2,719,960	3,069,314	3,494,558	3,480,375
	361,385	747,572	1,532,655	2,648,383	1,077,183
	4,772,649	5,088,938	6,004,939	7,322,508	7,044,983
	-	835,612	55,826	-	16,900
	715,757	602,065	3,898,419	1,740,032	3,597,434
	<u>88,555,770</u>	<u>94,743,989</u>	<u>106,869,249</u>	<u>110,338,057</u>	<u>113,320,741</u>
	282,359	405,707	836,094	1,594,674	586,036
	782,031	830,730	324,829	26,305	460,299
	190,422	302,050	267,570	715,321	344,929
	<u>(715,757)</u>	<u>(602,065)</u>	<u>(3,898,419)</u>	<u>(1,740,032)</u>	<u>(3,597,434)</u>
	539,055	936,422	(2,469,926)	596,268	(2,206,170)
\$	<u>89,094,825</u>	<u>\$ 95,680,411</u>	<u>\$ 104,399,323</u>	<u>\$ 110,934,325</u>	<u>\$ 111,114,571</u>
\$	7,107,421	\$ (1,003,252)	\$ 12,825,094	\$ 3,333,218	\$ 3,607,610
	9,722,355	14,458,054	8,285,804	(11,940,852)	8,237,980
\$	<u>16,829,776</u>	<u>\$ 13,454,802</u>	<u>\$ 21,110,898</u>	<u>\$ (8,607,634)</u>	<u>\$ 11,845,590</u>



CITY OF ABILENE, TEXAS
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
September 30, 2020
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Occupancy Tax	Miscellaneous Tax	Total
2011	\$ 33,376,028	\$ 29,143,720	\$ 7,042,392	\$ 2,594,813	\$ 1,447,496	\$ 73,604,449
2012	33,791,949	30,938,050	6,739,894	2,651,028	1,348,992	75,469,913
2013	34,569,630	30,579,680	7,209,087	2,781,952	1,305,058	76,445,407
2014	35,301,107	30,780,883	7,404,995	3,027,363	1,381,697	77,896,045
2015	36,337,957	31,481,309	7,731,243	3,248,946	1,438,012	80,237,467
2016	39,768,063	30,388,148	7,696,566	3,028,317	1,824,885	82,705,979
2017	42,886,448	31,193,071	7,471,341	3,198,982	2,719,960	87,469,802
2018	46,250,305	34,784,342	7,858,877	3,414,572	3,069,314	95,377,410
2019	47,853,967	35,369,689	8,314,757	3,594,163	3,494,558	98,627,134
2020	50,891,096	36,234,787	8,103,843	2,874,140	3,480,375	101,584,241

Source: City of Abilene Comprehensive Annual Financial Report for the respective fiscal year.

CITY OF ABILENE, TEXAS
Fund Balances of Governmental Funds
Last Ten Fiscal Years
September 30, 2020
(modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
General fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Non-Spendable Items				
Inventory	-	-	5,152	3,838
Prepaid Items	9,916	19,493	47,857	42,608
Assigned to:				
27th Payroll	830,000	1,030,000	1,230,000	1,430,000
Other purposes	975,792	2,296,188	831,694	718,900
Unreserved/Unassigned	23,290,570	22,385,803	23,150,110	23,707,315
Total general fund	<u>\$ 25,106,278</u>	<u>\$ 25,731,484</u>	<u>\$ 25,264,813</u>	<u>\$ 25,902,661</u>
All other governmental funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved/Unassigned, reported in:				
Nonmajor Governmental	-	(15,875)	(50,419)	(92,360)
Debt service	-	-	-	-
Capital project funds	(29,433)	-	-	-
Non-Spendable Items				
Inventory	3,580	-	-	-
Prepaid Items	1,775	17,093	1,834	2,958
Restricted for:				
Debt service	1,036,868	1,265,688	1,421,361	1,413,641
Capital projects	17,273,296	13,467,972	8,941,684	6,093,369
Other purposes	1,968,573	2,461,966	2,480,804	2,808,542
Committed to:				
Other purposes	-	-	-	-
Assigned to:				
Debt service	244,184	258,621	289,126	-
Capital projects	2,207,193	6,586,366	8,726,554	9,723,092
Total all other governmental funds	<u>\$ 22,706,036</u>	<u>\$ 24,041,831</u>	<u>\$ 21,810,944</u>	<u>\$ 19,949,242</u>

Note: The City implemented GASB Statement No. 54 "Fund Balance Reporting and Governmental Type Definitions" in fiscal year 2011.

Source: City of Abilene Comprehensive Annual Financial Report for respective fiscal year.

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,292	5,144	4,071	2,961	4,913	4,630
21,461	26,836	32,131	27,456	27,033	18,297
1,630,000	2,364,876	-	-	-	-
858,447	606,609	748,373	669,747	706,692	436,894
24,378,638	23,455,297	26,146,953	27,527,872	30,843,631	33,996,468
<u>\$ 26,890,838</u>	<u>\$ 26,458,762</u>	<u>\$ 26,931,528</u>	<u>\$ 28,228,036</u>	<u>\$ 31,582,269</u>	<u>\$ 34,456,289</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34,769)	(51,784)	(31,177)	(1,183)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,856	5,249	7,859	6,863	1,813	2,386
1,488,064	1,688,525	1,841,779	1,766,526	1,692,830	2,706,988
30,277,285	46,782,627	46,777,906	48,703,189	26,216,250	24,863,591
2,884,608	3,318,044	3,813,917	4,306,782	3,734,473	3,862,385
-	-	-	-	3,457,359	2,649,259
-	-	-	-	-	-
9,888,410	10,519,288	10,029,756	13,491,475	15,239,122	15,374,778
<u>\$ 44,507,454</u>	<u>\$ 62,261,949</u>	<u>\$ 62,440,040</u>	<u>\$ 68,273,652</u>	<u>\$ 50,341,847</u>	<u>\$ 49,459,387</u>

CITY OF ABILENE, TEXAS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
September 30, 2020
(modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
Revenues				
Taxes	\$ 73,664,947	\$ 75,593,361	\$ 76,489,386	\$ 77,908,819
Licenses and permits	1,502,109	1,389,950	1,284,471	1,586,623
Fines and forfeitures	2,104,574	2,000,437	2,297,611	2,352,970
Charges for services	3,909,256	4,195,065	4,220,602	4,566,205
Intergovernmental revenues	11,740,766	11,753,819	10,034,100	15,552,706
Assessments/passenger facility charge	544,610	476,826	515,988	546,110
Interest and miscellaneous	5,641,160	6,007,879	6,433,398	5,919,240
Total revenues	99,107,422	101,417,337	101,275,556	108,432,673
Expenditures				
General government ¹	1,712,483	1,832,118	1,879,077	1,963,168
Human Resources	2,153,658	2,159,580	2,370,945	2,576,029
Finance	7,567,978	7,768,528	8,520,194	9,134,371
Planning & Development Services	4,023,083	4,013,510	3,727,507	3,982,714
Economic development	290,631	719	100	-
Public works	6,132,220	6,436,791	6,485,824	8,069,487
Information Technology ³	-	-	-	-
Police	21,710,705	22,778,112	23,604,378	24,557,057
Fire	16,482,790	16,753,910	17,587,022	18,217,844
Transportation services	1,576,770	1,645,407	1,776,606	1,995,218
Community services	13,835,533	13,519,309	15,662,017	14,718,776
Health ²	-	-	-	-
Debt service				
Principal	7,980,000	7,900,000	10,778,967	7,344,000
Interest	3,334,335	3,167,775	2,878,035	2,503,438
Fees and other charges	329,770	187,726	198,981	166,190
Capital projects	10,809,536	12,451,995	12,163,171	15,689,029
Total expenditures	97,939,492	100,615,480	107,632,824	110,917,321
Excess (deficit) of revenues over expenditures	1,167,930	801,857	(6,357,268)	(2,484,648)
Other financing sources (uses)				
Issuance of debt	1,400,000	-	-	-
Bond Premium	140,734	-	120,554	-
Issuance of refunding bonds	3,740,000	-	1,565,000	-
Payments to refunded bond escrow agent	(3,771,181)	-	(1,600,000)	-
Proceeds from sale of assets	-	-	2,200,000	-
Transfers in	5,423,715	10,021,843	10,250,208	8,893,917
Transfers out	(4,174,966)	(9,402,468)	(8,876,052)	(7,633,123)
Total other financing sources (uses)	2,758,302	619,375	3,659,710	1,260,794
Net change in fund balances	\$ 3,926,232	\$ 1,421,232	\$ (2,697,558)	\$ (1,223,854)
Debt service as a percentage of noncapital expenditures	13.0%	12.6%	14.3%	10.3%

Source: City of Abilene Comprehensive Annual Financial Report for respective fiscal year

¹ As of 10/1/2017, Economic Development, Convention Center and Animal Services are now included in General Government.

² As of 10/1/2017, Health Services is its own department and is no longer included in Community Services.

³ Formerly the Facilities and Capital Improvements Department. This Department has been renamed the Information Technology Department effective 10/01/2019

	2015	2016	2017	2018	2019	2020
\$	80,092,679	\$ 82,667,603	\$ 87,423,676	\$ 95,374,313	\$ 98,592,152	\$ 101,476,524
	1,548,832	1,531,658	1,432,909	1,518,757	1,701,347	1,868,760
	1,931,566	1,588,698	1,628,834	2,110,492	1,542,100	1,459,321
	4,639,516	4,814,612	5,130,807	5,231,952	9,839,072	8,553,760
	8,978,675	17,469,624	9,145,441	4,837,477	4,870,401	8,080,007
	605,781	576,404	577,054	570,035	583,381	450,996
	7,004,586	11,652,087	9,675,450	9,782,892	12,637,003	10,901,938
	<u>104,801,635</u>	<u>120,300,686</u>	<u>115,014,171</u>	<u>119,425,918</u>	<u>129,765,456</u>	<u>132,791,306</u>
	1,983,021	2,937,786	4,998,935	5,371,937	6,838,358	8,172,377
	2,702,787	2,954,916	3,093,545	1,609,724	1,647,939	1,810,082
	10,472,981	12,855,913	9,115,669	8,011,232	8,669,605	9,465,481
	4,287,282	3,485,817	3,453,307	3,233,864	3,257,902	3,914,436
	-	49,999	-	-	-	-
	6,832,106	6,409,909	6,818,987	7,656,610	7,650,285	8,070,472
	-	-	1,385,754	3,270,675	3,051,833	2,175,621
	25,135,957	26,534,539	28,288,554	29,018,057	29,549,229	30,877,892
	18,582,736	18,815,536	19,268,096	20,040,532	20,874,757	22,739,699
	2,022,131	1,959,062	1,941,925	2,135,301	2,177,771	2,222,210
	15,463,934	17,683,990	16,142,587	12,190,480	13,033,800	12,220,485
	-	-	-	4,414,599	4,423,530	5,005,079
	6,690,000	7,540,000	8,420,000	8,573,072	8,862,598	8,023,776
	2,586,768	2,730,037	3,236,050	4,206,104	4,534,913	3,912,708
	565,277	658,426	489,812	515,813	212,880	504,365
	<u>7,850,008</u>	<u>29,013,286</u>	<u>33,370,279</u>	<u>23,073,240</u>	<u>31,820,863</u>	<u>35,456,880</u>
	<u>105,174,988</u>	<u>133,629,216</u>	<u>140,023,500</u>	<u>133,321,240</u>	<u>146,606,263</u>	<u>154,571,563</u>
	(373,353)	(13,328,530)	(25,009,329)	(13,895,322)	(16,840,807)	(21,780,257)
	23,070,000	27,765,000	21,754,445	16,750,000	-	18,060,000
	3,305,739	4,926,398	3,539,471	1,393,039	-	2,704,636
	13,820,000	13,895,000	-	830,000	-	13,255,000
	(14,535,000)	(15,666,632)	-	(919,078)	-	(13,387,316)
	-	-	835,612	100,669	315,918	16,900
	6,410,302	7,933,838	8,873,563	14,280,581	17,428,697	31,185,925
	(6,151,299)	(8,202,655)	(9,342,905)	(11,409,769)	(15,481,380)	(28,063,328)
	<u>25,919,742</u>	<u>30,650,949</u>	<u>25,660,186</u>	<u>21,025,442</u>	<u>2,263,235</u>	<u>23,771,817</u>
\$	<u>25,546,389</u>	<u>17,322,419</u>	<u>650,857</u>	<u>7,130,120</u>	<u>(14,577,572)</u>	<u>1,991,560</u>
	9.5%	10.4%	11.3%	12.0%	11.9%	10.2%



CITY OF ABILENE, TEXAS
General Government Tax Revenues By Source
Last Ten Fiscal Years
September 30, 2020
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales and Use Tax	Franchise Tax	Occupancy Tax	Miscellaneous Tax	Total
2011	\$ 33,413,107	\$ 29,143,720	\$ 7,065,811	\$ 2,594,813	\$ 1,447,496	\$ 73,664,947
2012	33,789,361	30,938,050	6,865,930	2,651,028	1,348,992	75,593,361
2013	34,574,143	30,579,660	7,012,218	2,781,952	1,541,413	76,489,386
2014	35,294,623	30,780,883	7,177,428	3,027,363	1,628,522	77,908,819
2015	36,200,266	31,481,309	7,396,951	3,248,946	1,765,207	80,092,679
2016	39,589,428	30,388,148	7,261,592	3,028,317	2,400,118	82,667,603
2017	42,571,021	31,193,071	7,362,960	3,198,982	3,097,642	87,423,676
2018	46,187,148	34,784,342	7,918,937	3,414,572	3,069,314	95,374,313
2019	47,866,268	35,369,689	8,267,474	3,594,163	3,494,558	98,592,152
2020	50,803,111	36,234,787	8,084,111	2,874,140	3,480,375	101,476,524

Source: City of Abilene Comprehensive Annual Financial Report for the respective fiscal year.

CITY OF ABILENE, TEXAS
Taxable Sales by Category
Last Ten Fiscal Years
September 30, 2020

	Fiscal Year				
	2011	2012	2013	2014	2015
Agriculture/Forestry/Fishing/Hunting	\$ 355,850	\$ 547,779	\$ 503,590	\$ 583,589	\$ 408,022
Mining/Oil&Gas Extraction	61,389,701	54,744,441	95,559,256	93,031,231	57,430,930
Construction	41,700,796	52,606,339	51,903,925	58,313,920	67,854,338
Manufacturing	44,991,397	49,943,599	49,926,332	57,678,289	55,665,281
Transportation, communication, utilities	165,047,687	55,880,498	62,464,664	74,142,214	81,653,050
Wholesale trade	145,765,547	159,477,950	155,164,726	176,977,822	170,109,146
Retail trade /Art&Ent/Accom Food Srvc	1,121,915,089	1,248,744,459	1,286,242,841	1,329,807,474	1,366,113,881
Finance, Insurance, real estate	41,393,524	45,317,650	51,139,377	57,963,727	42,794,641
Services	107,521,870	100,948,856	104,615,205	117,018,405	117,674,085
Health Care, Social Assistance	6,418,977	6,376,168	6,409,290	6,185,922	6,526,855
Public Administration	12,791,012	12,738,640	13,010,961	12,956,379	13,416,508
Educational	5,068,603	5,319,322	5,443,377	5,456,207	5,966,050
Other	-	-	-	1,183	-
	<u>\$ 1,754,360,053</u>	<u>\$ 1,792,645,701</u>	<u>\$ 1,882,383,544</u>	<u>\$ 1,990,116,362</u>	<u>\$ 1,985,612,787</u>

Source: Texas State Comptroller of Public Accounts

(1) Latest available information is through June 30, 2020. July - September taxable sales are an average of the available information

* Prior year figures are restated to reflect actual taxable sales .

2016	2017	2018	2019 *	2020
				(1)
\$ 446,321	\$ 338,069	\$ 1,105,332	\$ 471,698	\$ 430,793
34,133,400	41,075,136	60,057,935	64,740,128	59,499,687
61,116,154	67,102,690	74,957,791	77,472,585	79,528,519
48,990,323	58,821,243	57,551,352	49,963,168	46,314,193
82,721,138	83,232,717	119,164,464	104,939,578	116,363,808
140,507,422	133,017,264	162,918,314	190,787,723	180,918,629
1,350,094,476	1,333,830,063	1,648,806,148	1,664,993,396	1,737,588,061
39,913,549	37,030,432	36,791,290	33,924,626	34,118,472
108,702,259	115,453,108	130,359,613	141,646,598	134,972,175
6,611,339	6,059,792	6,575,182	6,834,418	4,985,688
13,639,997	13,945,741	14,333,151	15,731,001	16,527,403
6,226,605	6,390,285	6,335,528	6,474,348	4,405,039
-	-	-	-	-
<u>\$ 1,893,102,983</u>	<u>\$ 1,896,296,540</u>	<u>\$ 2,318,956,100</u>	<u>\$ 2,357,979,267</u>	<u>\$ 2,415,652,467</u>

CITY OF ABILENE, TEXAS
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
September 30, 2020

Fiscal Year	Real Property	Personal Property	Mineral Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2011	\$ 6,990,306,743	\$ 932,568,255	\$ 13,262,393	\$ 3,072,455,831	\$ 4,863,681,560
2012	7,108,403,344	925,765,578	22,173,883	3,123,332,188	4,933,010,617
2013	7,337,907,715	963,657,246	28,320,751	3,243,531,783	5,086,353,929
2014	7,518,276,164	995,497,170	18,505,970	3,314,461,494	5,217,817,810
2015	7,691,259,421	1,013,315,617	19,556,065	3,364,368,220	5,359,762,883
2016	7,977,068,362	1,031,510,389	12,879,816	3,365,748,130	5,655,710,437
2017	8,227,118,256	1,046,899,960	7,477,411	3,420,078,430	5,861,417,197
2018	8,602,337,127	1,038,965,494	8,014,829	3,532,462,404	6,116,855,046
2019	8,922,925,073	1,073,171,361	9,568,096	3,638,835,277	6,366,829,253
2020	9,298,067,358	1,113,385,698	15,177,716	3,760,627,939	6,666,002,833

Source: Taylor County Central Appraisal District tax roll summary

Note: Tax rates are per \$100 of assessed value

Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
0.6932	\$ 4,884,747,549	99.57%
0.6932	4,908,145,123	100.51%
0.6860	5,041,874,143	100.88%
0.6860	5,191,882,929	100.50%
0.6860	5,350,324,754	100.18%
0.7140	5,652,509,404	100.06%
0.7465	5,870,046,421	99.85%
0.7751	6,109,425,672	100.12%
0.7722	6,374,547,819	99.88%
0.7877	6,667,103,231	99.98%

CITY OF ABILENE, TEXAS
Property Tax Rates Direct and Overlapping Governments
Last Ten Fiscal Years
September 30, 2020

Fiscal Year	City of Abilene			Overlapping Rates		Total Direct and Overlapping Rates
	Operating	Debt Service	Total City	Taylor County	Abilene Independent School District	
2011	0.4758	0.2174	0.6932	0.4722	1.1647	2.3301
2012	0.4837	0.2095	0.6932	0.4726	1.1599	2.3257
2013	0.4937	0.1923	0.6860	0.4826	1.1527	2.3213
2014	0.5095	0.1765	0.6860	0.5047	1.1501	2.3408
2015	0.5215	0.1645	0.6860	0.5200	1.2175	2.4235
2016	0.5306	0.1834	0.7140	0.5269	1.2106	2.4515
2017	0.5448	0.2017	0.7465	0.5350	1.2041	2.4856
2018	0.5648	0.2103	0.7751	0.6031	1.1983	2.5765
2019	0.5648	0.2074	0.7722	0.6091	1.2024	2.5837
2020	0.6069	0.1808	0.7877	0.6340	1.3214	2.7431

Source: Taylor County Central Appraisal District

Notes:

- (1) The following overlapping governments' tax rates were not included because only a small portion of the citizens of Abilene are living within these governmental units:
Wylie Independent School District
Eula Independent School District
Hawley Independent School District
Clyde Independent School District
Merkel Independent School District
Jones County
- (2) Tax rates are per \$100 of assessed value

CITY OF ABILENE, TEXAS
Principal Property Taxpayers
September 30, 2020 and 2011

<u>Taxpayer</u>	<u>2020</u>			<u>2011</u>		
	<u>Taxable Assessed Value ¹</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value ²</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
AEP Texas North Co.	\$82,061,845	1	1.23%	\$42,008,898	2	0.86%
NC SCHI, Inc.	52,979,065	2	0.79%	50,343,588	1	1.03%
Fehr Food Inc	45,581,998	3	0.68%			
Coca-Cola Refreshments USA Inc	43,946,568	4	0.66%			
Partners Mall of Abilene, LLC	40,071,309	5	0.60%			
Cebridge Acquisition LP	33,961,619	6	0.51%			
Atmos Energy /Mid-Tex Pipeline	32,711,071	7	0.49%			
WellTower TCG NNN Landlord, LLC	27,224,352	8	0.41%			
Lowe's Home Centers Inc	25,900,393	9	0.39%	25,585,468	6	0.52%
ARCP MT Abilene TX LLC	23,011,000	10	0.35%			
MAI Investors Limited Ptshp.				38,588,267	3	0.79%
Gamesa Corporation				33,917,597	4	0.69%
Union Drilling Inc.				29,227,550	5	0.60%
Wal-Mart Stores East, Inc.				23,842,276	7	0.49%
Southwestern Bell				18,931,250	8	0.39%
PWP Industries, Inc				17,307,976	9	0.35%
Zoltek Properties Inc				17,012,803	10	0.35%
TOTAL	<u><u>\$407,449,220</u></u>		<u><u>6.11%</u></u>	<u><u>\$296,765,673</u></u>		<u><u>6.08%</u></u>

Source: Taylor County Central Appraisal District

¹ Based on 2019 taxable assessed values

² Based on 2010 taxable assessed values

CITY OF ABILENE, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years
September 30, 2020

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 33,155,670	\$ 32,660,242	98.51%	\$ 465,072	\$ 33,125,314	99.91%
2012	33,620,100	33,104,938	98.47%	482,631	33,587,569	99.90%
2013	34,356,915	33,859,430	98.55%	465,762	34,325,192	99.91%
2014	35,243,493	34,556,302	98.05%	647,778	35,204,081	99.89%
2015	36,040,669	35,597,897	98.77%	401,062	35,998,958	99.88%
2016	39,572,135	38,937,129	98.40%	452,320	39,389,449	99.54%
2017	42,686,671	42,012,799	98.42%	450,255	42,463,054	99.48%
2018	46,053,774	45,339,179	98.45%	461,449	45,800,628	99.45%
2019	47,767,944	46,975,439	98.34%	394,723	47,370,162	99.17%
2020	50,887,413	49,954,341	98.17%	-	49,954,341	98.17%

Source: Taylor County Central Appraisal District

CITY OF ABILENE, TEXAS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
September 30, 2020

Fiscal Year	Governmental Activities					Business-Type Activities	Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Certificates of Obligation	Capital Leases	Contractual Obligations	Notes Payable	Water Sewer Bonds			
2011	\$ 36,878,067	\$ 39,584,557	\$ -	\$ -	\$ 5,242,967	\$ 44,317,780	\$ 126,023,371	5.47%	\$ 1,075
2012	33,368,026	35,910,221	-	-	4,467,967	40,335,631	114,081,845	4.93%	975
2013	31,686,317	30,575,885	-	-	714,000	38,764,068	101,740,270	4.36%	861
2014	28,364,054	26,981,549	-	-	210,000	98,283,831	153,839,434	6.10%	1,294
2015	57,052,530	17,287,213	-	-	110,000	233,973,204	308,422,947	12.09%	2,550
2016	88,057,578	10,465,045	-	-	-	226,977,708	325,500,331	12.59%	2,681
2017	97,158,759	17,392,601	-	264,445	-	230,741,046	345,556,851	13.13%	2,839
2018	95,985,716	27,377,537	-	191,373	-	223,677,504	347,232,130	12.45%	2,841
2019	88,056,477	25,905,448	-	273,776	-	232,674,296	346,909,997	11.87%	2,820
2020	90,738,971	36,651,763	-	-	-	240,140,626	367,531,360	12.14%	2,978

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

Note: Outstanding balances of General Obligation Bonds and Certificates of Obligation include Bond Premiums and Discounts

¹ See the Schedule of Demographic and Economic Statistics for personal income and population data.

CITY OF ABILENE, TEXAS
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
September 30, 2020

Fiscal Year		General Bonded Debt		Less: Amounts Available in Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value¹ of Property	Per Capita²
2011	\$	76,462,624	\$	1,036,868	\$ 75,425,756	1.54%	645
2012		69,278,247		1,265,688	68,012,559	1.39%	580
2013		62,262,202		1,421,361	60,840,841	1.21%	520
2014		55,345,603		1,413,641	53,931,962	1.04%	457
2015		74,339,743		1,488,064	72,851,679	1.36%	613
2016		98,522,623		1,688,525	96,834,098	1.71%	801
2017		114,551,360		1,841,779	112,709,581	1.92%	928
2018		123,363,253		1,766,526	121,596,727	1.99%	999
2019		113,961,925		1,697,765	112,264,160	1.76%	919
2020		127,390,734		2,708,670	124,682,064	1.87%	1,010

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

² Population data can be found in the Schedule of Demographic and Economic Statistics

CITY OF ABILENE, TEXAS
Direct and Overlapping Governmental Activities Debt
As of September 30, 2020

<u>Taxing Jurisdiction</u>	<u>Total Net Taxable Assessed Valuation</u>	<u>Total Funded Debt As of 9/30/20</u>	<u>Estimated % Applicable</u>	<u>Overlapping Funded Debt As of 9/30/20</u>
City of Abilene	\$ 6,666,002,833	\$ 126,495,734 ⁽¹⁾	100.00%	\$ 126,495,734 ⁽¹⁾
Subtotal, direct debt	6,666,002,833	126,495,734		126,495,734
Abilene Independent School District	5,004,253,793	226,060,246	91.72%	207,342,458
Taylor County	9,158,581,960	47,325,000	80.57%	38,129,753
Wylie Independent School District	2,261,121,152	50,840,000	64.84%	32,964,656
Jones County	835,669,392	5,335,000	4.99%	266,217
Clyde Cons. Independent School District	320,840,742	19,510,000	0.34%	66,334
Eula Independent School District	276,843,111	4,611,800	22.64%	1,044,112
Hawley Independent School District	179,863,280	5,265,000	1.22%	64,233
Merkel Independent School District	462,055,105	10,520,000	0.40%	42,080
Subtotal, overlapping debt	18,499,228,535	369,467,046		279,919,841
Total Direct and Overlapping Funded Debt	<u>\$ 25,165,231,368</u>	<u>\$ 495,962,780</u>		<u>\$ 406,415,575</u>

Ratio Direct and Overlapping Funded Debt to Taxable Assessed Valuation 6.10%

Per Capita Direct and Overlapping Funded Debt \$ 3,293
Per Capita Direct Debt \$ 1,025

⁽¹⁾ Total funded debt includes General Obligation Bonds, Certificates of Obligation, GO & CO premiums/discounts and contractual obligations, and excludes \$232,220,000 self-supporting Waterworks/Sewer System debt and \$895,000 self-supporting Airport General Obligation Debt.

Source: Central Appraisal District & The Municipal Advisory Council of Texas

Note: The applicable percentages were estimated by determining the entities overlapping portion of net taxable value by the entities total net taxable value.

CITY OF ABILENE, TEXAS
Legal Debt Margin Information
September 30, 2020

The maximum tax rate permitted by the constitution of the State of Texas is \$2.50 per \$100 of assessed valuation. Consequently, no legal debt margin can be calculated. The state attorney general has traditionally allowed up to \$1.50 per \$100 valuation to be applied to debt service. The City levied a tax rate of \$0.1808 per \$100 valuation for debt service for fiscal year ended September 30, 2020.

CITY OF ABILENE, TEXAS
Pledged-Revenue Coverage
Last Ten Fiscal Years
September 30, 2020

Water & Sewer Revenue Bonds						
Fiscal Year	Water & Sewer Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2011	\$ 40,858,158	\$ 25,824,663	\$ 15,033,495	\$ 3,910,487	\$ 1,531,850	2.76
2012	37,896,365	27,047,514	10,848,851	4,161,676	1,878,022	1.80
2013	37,502,886	29,636,074	7,866,812	4,440,996	1,140,892	1.41
2014	41,099,013	27,880,245	13,218,768	4,286,991	3,637,235	1.67
2015	44,342,101	27,257,163	17,084,938	5,691,159	6,863,031	1.36
2016	48,062,565	29,929,824	18,132,741	7,063,188	10,070,899	1.06
2017	53,544,423	30,642,900	22,901,523	7,825,000	9,240,281	1.34
2018	55,318,795	33,548,400	21,770,395	8,915,000	8,743,860	1.23
2019	52,627,733	33,486,826	19,140,907	7,890,000	9,096,469	1.13
2020	58,842,673	36,743,528	22,099,145	10,600,000	5,776,508	1.35

Note 1: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

Note 2: Water and sewer charges and other includes miscellaneous income and investment earnings. Operating expenses do not include interest, depreciation or amortization.

CITY OF ABILENE, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years
September 30, 2020

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Personal Income (expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollments</u>	<u>Unemployment Rate</u>
	(1)		(2)	(3)	(4)	(5)
2011	117,179	\$ 2,302,802	\$ 19,652	33.0	16,957	7.2%
2012	117,063	2,315,038	19,776	32.0	17,081	5.1%
2013	118,117	2,335,882	19,776	32.0	17,261	5.0%
2014	118,887	2,468,332	20,762	32.6	17,184	4.0%
2015	120,958	2,551,609	21,095	36.2	17,300	3.8%
2016	121,407	2,585,726	21,298	32.1	16,630	4.2%
2017	121,721	2,631,730	21,621	32.5	20,996	3.5%
2018	122,225	2,789,052	22,819	32.2	21,100	3.3%
2019	122,999	2,921,964	23,756	32.6	21,097	2.9%
2020	123,420	2,903,949	23,529	32.2	21,200	5.8%

Sources:

- (1) Starting in 2019 source is from Census Bureau, prior was the City of Abilene Budget
- (2) Starting in 2014 source is from the Census Bureau, prior was the Abilene Industrial Foundation
- (3) Abilene Industrial Foundation
- (4) Starting in 2017 School enrollments include Wylie Independent School District enrollments. Prior years only included Abilene Independent School District.
- (5) Texas Labor Market Review

CITY OF ABILENE, TEXAS
Principal Employers
Fiscal Year End 2020 and 2011

Employer ²	2020			2011		
	Employees	Rank	Percentage of Total City Employment ¹	Employees	Rank	Percentage of Total City Employment ¹
Dyess Air Force Base	5,084	1	6.39%	5,919	1	8.28%
Hendrick Health System	5,000	2	6.28%	2,800	2	3.91%
Abilene Independent School District	2,598	3	3.27%	2,579	3	3.61%
City of Abilene	1,276	4	1.60%	1,160	7	1.62%
Abilene State Supported Living Center	1,225	5	1.54%	1,539	4	2.15%
Texas Department of Criminal Justice	1,190	6	1.50%	1,253	5	1.75%
Blue Cross Blue Shield of Texas	1,090	7	1.37%	1,200	6	1.68%
Abilene Christian University	900	8	1.13%	833	8	1.16%
AbiMar Foods	563	9	0.71%			
Taylor County	560	10	0.70%			
Abilene Regional Medical Center				805	9	1.13%
Teleperformance USA				546	10	0.76%
Total	19,486		24.49%	18,634		26.05%

(1) Source: Texas Labor Force

(2) Source: Abilene Industrial Foundation



CITY OF ABILENE, TEXAS
Full-time Equivalent City Government Employees by Function
Last Ten Fiscal Years

Function	Budgeted Full-time Equivalent Employees as of September 30, 2020									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government ¹	16	16	16	16	16	18	19	47	50	50
Human Resources ²	37	37	39	41	41	41	39	17	17	19
Finance ^{6, 7, 8}	95	97	99	99	99	104	58	57	58	69
Planning & Development Services	49	49	51	50	52	39	41	38	35	39
Public Works	163	163	165	165	167	167	169	171	174	180
Information Technology ^{3, 7, 8}	0	0	0	0	0	0	13	32	32	20
Police	246	246	250	258	259	265	283	286	287	287
Fire	176	179	179	180	180	181	191	191	206	206
Transportation Services ^{4, 6}	18	18	20	20	20	21	49	52	52	53
Community Services ^{1, 5}	178	177	180	197	197	214	206	133	135	144
Health ⁵	0	0	0	0	0	0	0	56	57	57
Water	144	142	144	144	144	148	148	148	148	152
Total	<u>1,122</u>	<u>1,124</u>	<u>1,143</u>	<u>1,170</u>	<u>1,175</u>	<u>1,198</u>	<u>1,216</u>	<u>1,228</u>	<u>1,251</u>	<u>1,276</u>

Source: City of Abilene Annual Budget for the respective year

¹ Animal Services and Convention Center division was transferred from Community Services to General Government in FY 2017.

² Information Technology division was transferred from Human Resources to Information Technology in FY 2018.

³ Formerly the Facilities and Capital Improvements Department. This Department has been renamed the Information Technology Department effective 10/1/2019.

⁴ As of 2016, Aviation was renamed to Transportation Services. Communication Services Division was transferred from Human Resources to Transportation Services in FY 2018.

⁵ All health activities were moved out of Community Services into the new Health Department, established in FY 2018.

⁶ Fleet Services were moved from Finance to Transportation Services in FY 2017.

⁷ Facilities Maintenance was moved from Finance to Facilities and Capital Improvements in FY 2017.

⁸ Facilities Maintenance was moved from Facilities and Capital Improvements to Finance in FY 2020.

CITY OF ABILENE, TEXAS
Operating Indicators by Function
Last Ten Fiscal Years
September 30, 2020

Function	Fiscal Year				
	2011	2012	2013	2014	2015
Police					
Accidents	3,435	3,473	3,461	3,466	3,358
Traffic violations	5,232	5,400	14,586	15,696	14,356
Fire					
Emergency responses	15,683	14,884	14,050	14,569	15,394
Inspections	1,073	1,008	977	1,404	1,399
Streets					
Street & alley reconstruction (sq. yds.)	11,339	30,000	4,112	6,837	14,301
Public works					
Building permits issued	1,224	1,273	1,263	1,293	1,231
Solid waste services					
Residential refuse collected (tons)	37,310	37,450	41,133	37,956	42,112
Recyclables collected (tons)	7,487	8,000	7,700	8,000	5,318
Community services					
Zoo attendance	207,546	217,038	224,805	226,919	216,953
Structured recreation program participants	196,213	200,214	232,581	273,331	234,357
Library visitors	372,751	366,277	352,197	347,999	344,888
Convention center events *	456	603	516	452	631
Water					
New taps	384	387	362	177	342
Active accounts	38,900	39,154	39,392	39,577	39,848
Average daily production (millions of gallons)	23.3	22.5	21.6	20.4	20.1
Wastewater					
Average daily sewage treatment (millions of gallons)	11.1	12.7	11.2	12.0	12.0
Transit					
Fixed route passengers carried	470,729	503,805	511,275	504,290	517,554
Van passengers carried	91,502	87,738	93,417	73,452	88,676
Contracted Trips **	-	-	-	-	-

¹ Due to COVID-19 closures in 2020, indicators are lower than previous years.

² No street & alley reconstruction projects were completed in FY 2020.

* Beginning in 2016, the Convention Center stopped including Art Displays as an event.

** Beginning in 2019, Transit contracted with Taxi services to supplement evening/PT trips

Sources: Various government departments.

2016	2017	2018	2019	2020
3,341	3,543	3,288	3,008	2,793
13,050	15,772	16,684	15,268	8,366 ¹
16,068	13,974	13,410	14,512	14,551
1,413	1,720	1,699	1,731	1,999
21,326	2,802	24,654	1,500	- ²
1,227	1,171	1,105	962	778
44,032	44,884	43,287	45,432	49,550
3,010	3,238	3,058	4,597	2,584
249,666	248,593	227,239	207,344	157,000 ¹
274,594	312,553	316,808	346,925	4,673 ¹
343,741	511,508	531,865	514,438	299,266 ¹
381	422	365	421	174 ¹
415	334	386	393	460
39,995	40,670	40,629	40,866	41,453
20.2	20.1	21.2	20.7	21
13.0	13.1	13.7	15.8	12.4
476,139	379,050	310,713	311,350	235,675 ¹
92,398	72,197	70,704	62,645	49,946 ¹
-	-	-	18,612	14,938 ¹

CITY OF ABILENE, TEXAS
Capital Asset Statistics by Function
Last Ten Fiscal Years
September 30, 2020

Function	Fiscal Year				
	2011	2012	2013	2014	2015
Public Safety:					
Police:					
Stations	1	1	1	1	1
Fire:					
Stations	8	8	8	8	8
Fire hydrants	3,150	3,173	3,196	3,221	3,250
Streets:					
Paved lane miles	1,675	1,675	1,692	1,719	1,719
Unpaved - standard lane miles	28	28	28	28	28
Community services:					
Parks acres developed	1,002	1,002	1,002	1,002	1,002
Parks acres undeveloped	1,477	1,477	1,477	1,477	1,477
City parks	30	30	30	31	31
Recreation centers	6	6	6	4	4
Libraries	3	3	3	3	3
Water					
Water mains (miles)	916	916	921	928	934
Peak daily capacity (millions of gallons)	37.8	39.0	32.3	51.0	30.6
Sewer					
Sewer mains (miles)	663	665	619	674	679
Effluent mains (miles)	40	40	34	34	34

Sources: Various city departments.

2016	2017	2018	2019	2020
1	1	1	1	1
8	8	8	8	8
3,259	3,306	3,324	3,340	3,386
1,747	1,747	1,747	1,759	1,776
28	28	28	31	31
719	759	759	759	759
1,477	1,477	1,477	1,477	1,477
26	26	26	26	26
4	4	4	4	4
3	3	3	3	3
940	946	955	990	995
34.1	31.1	32.8	35.4	33.0
680	683	692	694	697
34	34	34	34	34



SEC DISCLOSURES





Table 1 - Valuation, Exemptions and General Obligation Debt

2020 market valuation established by the Central Appraisal District of Taylor County and the Jones County Appraisal District (excluding totally exempt property, abated values, and values in the Tax Increment Financing Zone)		\$7,727,012,063
Less: Exemptions/reductions at 100% market value		
Residential homestead exemptions (Local option)	445,278,288	
Residential homestead exemptions (Over 65 and disabled)	142,088,046	
Residential homestead value lost on 10% cap	8,789,798	
Agriculture/Open-space land use reductions	50,784,512	
Disabled veterans exemptions	127,665,991	
Pollution control value lost	1,923,885	
Historic tax exemptions	3,892,052	
Surviving spouse of first responder killed in line of duty	574,220	
Prorated exempt property	1,804,740	
Texas Natural Resource Conservation Commission (TNRCC) reductions	990	
		<u>782,802,522</u>
2020 Taxable Assessed Valuation		<u>\$6,944,209,541</u>
City Funded Debt Payable from Ad Valorem Taxes		
General Obligation debt as of 9/30/2020		\$347,660,000
Less: Self-supporting debt		
Waterworks and Sewer System General Obligation debt ⁽¹⁾		232,220,000
Airport General Obligation debt ⁽²⁾		895,000
City Funded Debt Payable from Ad Valorem Taxes		<u>\$114,545,000</u>
Interest and Sinking Fund as of 9/30/2020		<u>\$2,706,988</u>
Ratio Funded Debt to Taxable Assessed Valuation		5.01%
Ratio General Purpose Funded Debt to Taxable Assessed Valuation		1.65%
Estimated population in 2020	123,420	
Per capita 2020 taxable assessed valuation	\$56,265	
Per capita funded debt payable from ad valorem taxes	\$2,817	
Per capita general purpose funded debt payable from ad valorem taxes	\$928	

(1) Waterworks and Sewer System (the "System") General Obligation debt consists of \$1,660,000 2012 TWDB Certificates of Obligation, \$465,000 principal amount of the City's General Obligation Refunding Bonds, Series 2013, \$3,610,000 principal amount of the City's Certificates of Obligation, Series 2013, \$4,870,000 principal amount of the City's Certificates of Obligation, Series 2014, \$7,630,000 principal amount of the City's Certificates of Obligation, Series 2015, \$1,500,000 principal amount of the City's General Obligation Refunding Bonds, Series 2016, \$31,135,000 principal amount of the City's General Obligation Refunding Bonds, Series 2017, \$9,710,000 principal amount of the City's Certificates of Obligation, Series 2017, \$17,540,000 principal amount of the City's Certificates of Obligation, Series 2018, \$13,185,000 principal amount of the City's Certificates of Obligation, Series 2019, \$71,345,000 principal amount of the City's General Obligation Refunding Bonds, Series 2019, and \$69,570,000 principal amount of the City's General Obligation Refunding Bonds, Series 2020. The City provides for debt service on these issues from surplus net revenues of the System. The City has no outstanding Waterworks and Sewer System revenue bonds but has obligated revenues of the System under water supply contracts.

(2) Airport General Obligation debt consists of outstanding \$895,000 Combination Tax and Airport Revenue Certificates of Obligation, Series 2007.

Table 2 - Taxable Assessed Valuations by Category

Category	Taxable Appraised Value for Fiscal Year September 30,					
	2021		2020		2019	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$4,260,961,939	55.14%	\$4,039,723,261	54.46%	\$3,825,140,077	54.05%
Real, Residential, Multi-Family	442,013,247	5.72%	413,627,102	5.58%	388,679,603	5.49%
Real, Vacant Lots/Tracts	81,882,675	1.06%	79,796,252	1.08%	70,438,459	1.00%
Real, Farm and Ranch Improvements	53,149,310	0.69%	53,780,234	0.73%	35,474,356	0.50%
Real, Acreage (Land Only)	44,708,588	0.58%	41,863,453	0.56%	55,764,233	0.79%
Real, Commercial and Industrial	1,681,615,465	21.76%	1,636,398,300	22.06%	1,595,585,682	22.55%
Real, Oil, Gas and Other Minerals	14,371,967	0.19%	14,654,572	0.20%	9,505,034	0.13%
Real and Tangible Personal, Utilities	204,310,461	2.64%	198,203,957	2.67%	184,762,925	2.61%
Tangible Personal, Commercial and Industrial	874,863,016	11.32%	871,984,071	11.76%	849,758,355	12.01%
Tangible Personal, Other	9,002,168	0.12%	9,253,313	0.12%	9,702,639	0.14%
Real Property, Inventory ⁽¹⁾	5,416,678	0.07%	6,299,324	0.08%	6,877,085	0.10%
Special Inventory	54,716,549	0.71%	52,261,151	0.70%	45,189,521	0.64%
Total Appraised Value Before Exemptions	7,727,012,063	100.00%	7,417,844,990	100.00%	7,076,877,969	100.00%
Less: Total Exemptions/Reductions	(782,802,522)		(754,901,945)		(710,069,178)	
Taxable Appraised Value	<u>\$6,944,209,541</u>		<u>\$6,662,943,045</u>		<u>\$6,366,808,791</u>	

Category	Taxable Appraised Value for Fiscal Year September 30,					
	2018		2017		2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$3,664,914,210	53.85%	\$3,478,136,139	53.38%	\$3,338,733,368	53.12%
Real, Residential, Multi-Family	380,702,506	5.59%	365,349,731	5.61%	347,421,030	5.53%
Real, Vacant Lots/Tracts	69,744,831	1.02%	66,955,250	1.03%	70,388,583	1.12%
Real, Farm and Ranch Improvements	52,679,653	0.77%	34,840,544	0.53%	34,077,229	0.54%
Real, Acreage (Land Only)	38,559,523	0.57%	54,040,157	0.83%	51,708,558	0.82%
Real, Commercial and Industrial	1,532,288,351	22.51%	1,442,635,064	22.14%	1,380,287,389	21.96%
Real, Oil, Gas and Other Minerals	7,968,226	0.12%	7,431,467	0.11%	12,836,197	0.20%
Real and Tangible Personal, Utilities	159,696,142	2.35%	144,897,899	2.22%	145,255,984	2.31%
Tangible Personal, Commercial and Industrial	839,844,810	12.34%	856,812,688	13.15%	838,817,498	13.35%
Tangible Personal, Other	10,091,122	0.15%	9,972,493	0.15%	9,465,845	0.15%
Real Property, Inventory ⁽¹⁾	4,291,719	0.06%	6,031,331	0.09%	4,074,336	0.06%
Special Inventory	45,365,313	0.67%	49,169,910	0.75%	52,131,051	0.83%
Total Appraised Value Before Exemptions	6,806,146,406	100.00%	6,516,272,673	100.00%	6,285,197,068	100.00%
Less: Total Exemptions/Reductions	(682,599,782)		(654,830,989)		(629,375,392)	
Taxable Appraised Value	<u>\$6,123,546,624</u>		<u>\$5,861,441,684</u>		<u>\$5,655,821,676</u>	

(1) Real Inventory properties in the hands of developers or builders; each group of properties in this category is appraised on the basis of its value as a whole as a sale to another developer or builder.

NOTE: Valuations shown are certified taxable assessed values reported by the Central Appraisal District of Taylor County and Jones County Appraisal District. Certified values are subject to change throughout the year as contested values are resolved and the Appraisal District updates records.

Table 3A - Valuation and General Obligation Debt History

Fiscal Year Ended 9-30	Estimated Population ⁽¹⁾	Taxable Assessed Valuation ⁽²⁾	Taxable Assessed Valuation Per Capita	General Obligation Tax Debt Outstanding at End of Year ⁽³⁾	Ratio of General Obligation Tax Debt to Taxable Assessed Valuation	General Obligation Tax Debt Per Capita
2016	121,407	\$5,655,710,437	\$46,585	\$297,915,000	5.27%	\$2,454
2017	122,203	5,861,417,197	47,965	313,900,000	5.36%	2,569
2018	124,557	6,116,855,046	49,109	314,145,000	5.14%	2,522
2019	123,403	6,366,829,253	51,594	316,055,000	4.96%	2,561
2020	123,420	6,666,002,833	54,011	347,660,000	5.22%	2,817

(1) Source: City of Abilene Planning & Services Department

(2) As reported by the Central Appraisal District of Taylor County on City's annual Reports of Property Value to the State Comptroller of Public Accounts; subject to change during the ensuing year

(3) Includes self-supporting debt (see "Table 3B - Self-Supporting General Obligation Debt")

Table 3B - Self-Supporting General Obligation Debt

Fiscal Year Ended 9-30	Total Funded Tax Debt Outstanding at End of Year	Less: Self-Supporting Water & Sewer General Obligation Debt	Less: Airport General Obligation Debt	General Purpose Funded Tax Debt
2016	\$297,915,000	\$207,730,000	\$2,435,000	\$87,750,000
2017	313,900,000	210,645,000	2,080,000	101,175,000
2018	314,145,000	202,675,000	1,705,000	109,765,000
2019	316,055,000	213,155,000	1,310,000	101,590,000
2020	347,660,000	232,220,000	895,000	114,545,000

Table 4 - Tax Rate, Levy and Collection History

Fiscal Year Ended 9-30	Tax Rate	General Fund	Interest and Sinking Fund	Adjusted Tax Levy	% Current Collections	% Total Collections
2015	0.6860	0.5215	0.1645	\$36,181,533	98.77%	99.50%
2016	0.7140	0.5306	0.1834	39,572,135	98.73%	99.52%
2017	0.7465	0.5448	0.2017	42,686,671	98.78%	99.48%
2018	0.7751	0.5648	0.2103	46,053,774	98.78%	99.50%
2019	0.7722	0.5648	0.2074	47,767,944	98.83%	99.33%
2020	0.7877	0.6069	0.1808	50,887,413	98.77%	99.02%

Table 5 - Ten Largest Taxpayers

	Taxpayer	Type of Business	Fiscal Year 2020 Assessed Value	% of Total Assessed Valuation
1	AEP Texas, Inc.	Electric transmission & distribution	\$82,061,845	1.19%
2	NC SCHI, Inc. (Abilene Regional Medical Center)	Private hospital	52,979,065	0.77%
3	Fehr Food, Inc.	Food manufacturer	45,581,998	0.66%
4	Coca-Cola Southwest Beverages, LLC	Beverage distributor	43,946,568	0.64%
5	Partners Mall Abilene, LLC (Mall of Abilene)	Retail shopping center	40,071,309	0.58%
6	Cebridge Acquisitions (Suddenlink Communications)	Cable TV provider	33,961,819	0.49%
7	Atmos Energy/Mid-Tex Pipeline	Gas distribution	32,711,071	0.47%
8	Welltower TCG NNN Landlord, LLC	Developer	27,224,352	0.39%
9	Lowe's Home Centers, Inc.	Home improvement store	25,900,393	0.38%
10	ARCP MT Abilene TX, LLC (Shops of Abilene)	Retail shopping center	23,011,000	0.33%
	TOTAL		<u>\$407,449,420</u>	<u>5.90%</u>

GENERAL OBLIGATION DEBT LIMITATION

No General Obligation debt limitation is imposed on the City under current State law or the City's Home Rule Charter

Table 6 - Tax Adequacy

Maximum principal and interest requirements, General Purpose General Obligation Debt, 2021 ⁽¹⁾	\$12,205,494
A tax rate of 0.1813 at 97% collection produces	\$12,212,156

(1) Includes bonds, excludes self-supporting debt

Table 7 - Estimated Overlapping Debt

Expenditures of the various taxing entities within the territory of the City are paid out of ad valorem taxes levied by such entities on properties within the City. Such entities are independent of the City and may incur borrowings to finance their expenditures. This statement of direct and estimated overlapping ad valorem tax bonds ("Tax Debt") was developed from information contained in "Texas Municipal Reports" published by the Municipal Advisory Council of Texas and from information furnished by the Central Appraisal District of Taylor County and the Jones County and Callahan County Appraisal Districts. Except for the amounts relating to the City, the City has not independently verified the accuracy or completeness of such information, and no person should rely upon such information as being accurate or complete. Furthermore, certain of the entities listed may have issued additional bonds since the date hereof, and such entities may have programs requiring the issuance of substantial amounts of additional bonds, the amount of which cannot be determined. The following table reflects the estimated share of overlapping Tax Debt of the City.

Taxing Jurisdiction	2020 Total Taxable Assessed Value	2020 Tax Rate	Total Funded Debt As of 9/30/2020	Estimated % Applicable	Estimated Overlapping Funded Debt As of 9/30/2019	Authorized But Unissued Debt As Of 9/30/2020
City of Abilene ⁽¹⁾	\$6,944,209,541	0.7877	\$347,660,000	100.00%	\$347,660,000 ⁽¹⁾	\$0
Abilene Independent School District	5,169,651,674	1.2914	226,060,246	91.72%	207,342,458	-
Clyde Cons. Independent School District	340,340,433	1.3161	19,510,000	0.34%	66,334	-
Taylor County	10,216,852,588	0.6183	47,325,000	80.57%	38,129,753	-
Wylie Independent School District	2,388,353,350	1.1700	50,840,000	64.84%	32,964,656	-
Jones County	894,884,072	0.6260	5,335,000	4.99%	266,217	6,900,000
Eula Independent School District	166,915,263	1.2360	4,611,800	22.64%	1,044,112	-
Hawley Independent School District	206,432,360	1.1788	5,265,000	1.22%	64,233	-
Merkel Independent School District	435,126,863	1.1788	10,520,000	0.40%	42,080	-
Total Direct and Overlapping Funded Debt	\$26,762,766,144		\$717,127,046		\$627,579,841	\$6,900,000
Ratio of Direct and Overlapping Funded Debt to Taxable Assessed Valuation					9.04%	
Per Capita Direct and Overlapping Funded Debt					\$5,085	
Per Capita Direct Debt					\$2,817	

(1) Includes \$232,220,000 self-supporting Waterworks and Sewer System General Obligation debt and \$895,000 self-supporting Airport General Obligation debt

Excluding the City's Waterworks and Sewer System and Airport self-supporting debt, the City's total direct and overlapping funded debt is as follows:

Total Direct and Overlapping General Obligation Debt	\$627,579,841
Less: Self-supporting debt	
Waterworks and Sewer System General Obligation debt	232,220,000
Airport General Obligation debt	895,000
Total Direct and Overlapping General Obligation Debt	<u>\$394,464,841</u>
Ratio of Direct and Overlapping General Obligation Debt to Taxable Assessed Valuation	5.68%
Per Capita Direct and Overlapping Funded Debt	\$3,196
Per Capita Direct Debt	\$928

Table 8 - General Obligation Debt Service Requirements

Fiscal Year Ending 9-30	Principal	Interest	Total	Less: Water & Sewer General Obligation Debt	Less: Airport General Obligation Debt	General Funded Tax Debt	% of Principal Retired
2021	\$17,960,000	\$12,092,963	\$30,052,963	\$17,379,719	\$467,750	\$12,205,494	5.17%
2022	17,275,000	10,511,631	27,786,631	15,737,905	471,155	11,577,571	
2023	16,900,000	9,878,037	26,778,037	15,724,882		11,053,155	
2024	16,540,000	9,261,092	25,801,092	15,713,055		10,088,037	
2025	16,530,000	8,688,204	25,218,204	15,327,281		9,890,922	
2026	16,930,000	8,188,659	25,118,659	15,315,983		9,802,676	29.38%
2027	17,020,000	7,709,479	24,729,479	15,324,188		9,405,291	
2028	17,155,000	7,168,891	24,323,891	15,324,994		8,998,897	
2029	17,345,000	6,593,839	23,938,839	15,334,196		8,604,642	
2030	17,325,000	6,038,027	23,363,027	15,326,534		8,036,493	
2031	17,580,000	5,491,567	23,071,567	15,317,054		7,754,512	54.24%
2032	18,030,000	4,926,921	22,956,921	15,338,876		7,618,045	
2033	18,585,000	4,336,514	22,921,514	15,318,186		7,603,328	
2034	19,065,000	3,720,350	22,785,350	15,181,671		7,603,679	
2035	19,710,000	3,071,906	22,781,906	15,189,353		7,592,553	
2036	18,890,000	2,416,689	21,306,689	15,331,489		5,975,200	81.36%
2037	17,685,000	1,793,463	19,478,463	15,349,388		4,129,075	
2038	15,685,000	1,236,203	16,921,203	14,476,978		2,444,225	
2039	15,840,000	726,398	16,566,398	14,491,023		2,075,375	
2040	10,210,000	307,148	10,517,148	9,318,648		1,198,500	
2041	4,535,000	83,575	4,618,575	4,618,575		-	99.75%
2042	425,000	17,409	442,409	442,409		-	
2043	440,000	5,870	445,870	445,870		-	100.00%
	<u>\$347,660,000</u>	<u>\$114,264,831</u>	<u>\$461,924,831</u>	<u>\$307,328,257</u>	<u>\$938,905</u>	<u>\$153,657,669</u>	

Table 9 - Interest and Sinking Fund Budget Projection

General Obligation debt service requirements as of 9/30/2021		\$12,205,494
Interest and sinking fund as of 9/30/2020	2,706,988	
2020 Interest and sinking fund taxes (as budgeted)	12,226,540	
Solid Waste transfer	30,570	
Estimated investment income	2,770	
Collection and paying agent fees	(210,600)	14,756,268
Estimated remaining Interest and Sinking Fund balance as of 9/30/2021		<u>\$2,550,774</u>

Table 10 - Computation of Self-Supporting Debt

Gross Income, Waterworks and Sewer System, Fiscal Year Ended 9/30/2020	\$58,842,673
Less: Net Operating Expenses, Waterworks and Sewer System, Fiscal Year Ended 9/30/2020	<u>36,743,528</u>
Available for Debt Service, Waterworks and Sewer System, Fiscal Year Ended 9/30/2020	<u>\$22,099,145</u>
Waterworks and Sewer System General Obligation Debt Requirements, Fiscal Year Ended 9/30/2020	\$17,379,719
Percentage of Waterworks and Sewer System General Obligation Self-Supporting Debt	127.15%

The above table is prepared under GAAP, excluding depreciation and amortization of water rights expense.

Table 11 - Authorized But Unissued General Obligation Bonds

The City has \$300,000 General Obligation bonds authorized December 18, 1979 for sanitary landfill purposes; the City has no plans to issue these bonds as the landfill has been privatized and operates as a regional landfill.

Table 12 - General Fund Revenues and Expenditures History

	Fiscal Year Ended September 30,				
	2020	2019	2018	2017	2016
Revenues:					
General property taxes	\$38,594,606	\$34,555,317	\$33,189,054	\$30,845,726	\$29,242,647
Sales taxes	36,234,787	35,369,689	34,784,342	31,193,071	30,388,148
Franchise fees	7,858,613	8,022,283	7,675,750	7,362,960	7,261,592
Other taxes	3,872,165	3,871,027	3,464,219	3,094,032	2,164,397
Licenses and permits	1,710,152	1,536,514	1,354,980	1,314,897	1,531,658
Intergovernmental revenues	2,392,152	614,886	95,888	91,711	107,864
Charges for services	3,650,033	4,753,469	4,664,421	4,477,775	4,035,974
Interest and miscellaneous	8,105,822	9,102,632	9,182,258	8,386,620	7,758,598
Total Revenues	102,418,330	97,825,817	94,410,912	86,766,792	82,490,878
Expenditures:					
General Government	5,558,400	5,059,377	4,861,003	4,570,773	2,293,529
Human Resources	1,806,687	1,647,939	1,600,024	3,093,545	2,954,916
Finance	7,501,221	6,061,714	5,153,741	5,692,057	7,359,153
Planning and Development Services	2,375,946	2,304,474	2,130,233	2,118,591	2,269,848
Public Works	7,186,085	6,558,906	7,400,010	6,810,897	6,327,803
Information Technology*	2,148,756	2,994,503	3,178,690	1,385,754	
Police	30,394,427	29,128,765	28,195,026	27,748,927	26,275,119
Fire	22,669,849	20,847,230	19,986,671	19,256,979	18,748,209
Transportation Services	2,008,041	1,990,577	2,120,644	1,941,925	1,959,062
Community Services	12,118,518	12,852,938	11,931,636	11,564,539	13,590,332
Total Expenditures	93,767,930	89,446,423	86,557,678	84,183,987	81,777,971
Excess of Revenue over Expenditures	8,650,400	8,379,394	7,853,234	2,582,805	712,907
Net Other Financing Uses	(5,776,380)	(5,025,161)	(6,556,726)	(2,110,039)	(1,144,983)
Net Increase (Decrease) in Fund Balance	2,874,020	3,354,233	1,296,508	472,766	(432,076)
Fund Balance at Beginning of Year	31,582,269	28,228,036	26,931,528	26,458,762	26,890,838
Fund Balance at End of Year	<u>\$34,456,289</u>	<u>\$31,582,269</u>	<u>\$28,228,036</u>	<u>\$26,931,528</u>	<u>\$26,458,762</u>

* Changed name from Facilities and Capital Improvements in fiscal year 2020

Table 13 - Municipal Sales Tax History

The City has adopted the Municipal Sales and Use Tax Act, V.T.C.A., Tax Code, Chapter 321, which grants the City the power to impose and levy a 1% Local Sales and Use Tax within the City; the proceeds are credited to the General Fund and are not pledged to the payment of debt. Collections and enforcements are effected through the offices of the Comptroller of Public Accounts, State of Texas, who remits the proceeds of the tax, after deduction of a 2% service fee, to the City monthly. On August 12, 1989, the voters of the City approved the imposition of an additional Sales and Use Tax of one-half of one percent (1/2% of 1%) for economic development and an additional one-half of one percent (1/2 of 1%) for property tax reduction. Collection for the additional tax went into effect on January 1, 1990. The sales tax for economic development is collected solely for the benefit of the Development Corporation of Abilene, Inc., and may be pledged to secure payments of sales tax revenue bonds if issued by the Corporation in the future.

Fiscal Year Ended	Total Collected ⁽¹⁾	% of Ad Valorem Tax Levy	Equivalent of Ad Valorem Tax Levy	Per Capita ⁽²⁾
9-30				
2016	\$30,388,148	76.79%	0.5373	250
2017	31,193,071	73.07%	0.5321	255
2018	34,784,342	75.53%	0.5687	279
2019	35,369,689	74.04%	0.5582	287
2020	36,234,787	71.21%	0.5718	294

(1) Excludes collections of a 1/2 of 1% Sales and Use Tax for economic development

(2) See "Estimated Population" under "Table 3 - Valuation and General Obligation Debt History"

Table 14 - Current Investments

The City has not engaged in repurchase or reverse repurchase agreements and has never leveraged the portfolio. As of September 30, 2020, the City's investable funds were invested in the following categories:

Investment Type	Percent of Total Investments to Book Value	Book Value	Fair Value	Maturity Range
Pooled Investment Fund:				
Core Portfolio:				
U.S. Government Securities	0.54%	\$1,000,502	\$1,000,740	82 days
Accrued Interest	0.00%	86	86	
	<u>0.54%</u>	<u>1,000,588</u>	<u>1,000,826</u>	
Emergency/Liquidity Portfolio:				
TexPool	37.24%	69,443,307	69,443,307	Same Day
TexStar	34.41%	64,165,597	64,165,597	Same Day
Money Market	0.33%	608,305	608,305	Same Day
	<u>71.98%</u>	<u>134,217,209</u>	<u>134,217,209</u>	
	<u>72.52%</u>	<u>135,217,797</u>	<u>135,218,035</u>	
Other Invested Funds:				
Money Market - enterprise funds	3.50%	6,533,710	6,533,710	Same Day
Money Market Mutual Funds - enterprise funds	0.92%	1,714,357	1,714,357	Same Day
TexStar - enterprise funds	9.59%	17,890,039	17,890,039	Same Day
TexStar - capital projects funds	13.44%	25,065,809	25,065,809	Same Day
TexStar - agency funds	0.02%	33,904	33,904	Same Day
	<u>27.48%</u>	<u>51,237,819</u>	<u>51,237,819</u>	
	<u>100.00%</u>	<u>\$186,455,616</u>	<u>\$186,455,854</u>	

As of such date the weighted average life of the total portfolio was 2 days; weighted average yields were:

State Pools	0.14%
Money Market	0.05%
Money Market Mutual Funds	0.01%
U.S. Government Securities	0.35%

The fair value of the total investment portfolio on September 30, 2020 was 100% of book value.

Table 15 - Passenger Enplanements on Scheduled Airline Flights

Fiscal Year	American Eagle	Other Airlines	Total
2016	85,850	2,021	87,871
2017	88,497	1,902	90,399
2018	82,006	1,935	83,941
2019	84,639	2,393	87,032
2020	54,761	1,337	56,098

Table 16 - Airport Condensed Statement of Operations ⁽¹⁾

	Fiscal Year Ended September 30,				
REVENUE	2020	2019	2018	2017	2016
Operating Revenue	\$1,470,952	\$1,688,390	\$1,677,659	\$1,987,847	\$1,303,205
Non-Operating Revenues ⁽²⁾	265,552	566,226	35,795	21,160	396,759
Gross Revenues	1,736,504	2,254,616	1,713,454	2,009,007	1,699,964
EXPENSES					
Operating Expense ⁽³⁾	2,012,299	2,000,932	2,097,626	1,941,926	1,959,062
NET REVENUE	<u>(\$275,795)</u>	<u>\$253,684</u>	<u>(\$384,172)</u>	<u>\$67,081</u>	<u>(\$259,098)</u>
PFC Revenue ⁽⁴⁾	\$243,010	\$325,589	\$320,259	\$324,490	\$334,644
Debt Service Payment ⁽⁵⁾	\$468,046	\$466,987	\$464,510	\$460,710	\$457,570
CFC Revenue ⁽⁶⁾	\$206,279	\$257,792	\$249,430	\$251,646	\$241,761

(1) The Airport is not accounted for as an Enterprise Fund, but is accounted for in the General Fund

(2) Excludes federal grants & capital contributions

(3) Excludes capital & debt expenditures

(4) Passenger Facility Charge Revenue is not included in gross revenue

(5) FAA approved principal and interest payment on Airport Certificate of Obligation, Series 2007

(6) Customer Facility Charge Revenue is not included in gross revenue

Table 17 - Monthly Water Rates

Water rates were increased for billings effective November 1, 2019 for consumption beginning in October 2019.

	Previous Rates (effective 11-1-16)	Present Rates (effective 11-01-19)
<u>Residential</u> ⁽¹⁾		
Customer Service Charge	Based on Meter Size ⁽²⁾	Based on Meter Size ⁽²⁾
Volume Charge:		
First 6,000 gallons	\$3.00 per 1,000 gals.	\$3.05 per 1,000 gals.
7,000 - 15,000 gallons	5.15 per 1,000 gals.	5.20 per 1,000 gals.
Over 15,000 gallons	7.15 per 1,000 gals.	7.20 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.60 per 1,000 gals.
<u>Commercial</u> ⁽¹⁾		
Customer Service Charge	Based on Meter Size ⁽²⁾	Based on Meter Size ⁽²⁾
Volume Charge:		
First 6,000 gallons	\$3.63 per 1,000 gals.	\$5.20 per 1,000 gals.
Over 6,000 gallons	5.15 per 1,000 gals.	5.20 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.60 per 1,000 gals.
<u>Industrial, Manufacturing, and Institutions</u>		
Customer Service Charge	Based on Meter Size ⁽²⁾	Based on Meter Size ⁽²⁾
Volume Charge:		
All Consumption	\$3.92 per 1,000 gals.	\$4.22 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.60 per 1,000 gals.
<u>Yard Meter and Construction Water</u>		
Volume Charge:		
All Consumption	\$5.86 per 1,000 gals.	\$6.16 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.60 per 1,000 gals.
<u>Special Treated Water Customers (Contract Customers)</u>		
Volume Charge:		
All Consumption	\$5.15 per 1,000 gals.	\$6.10 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.60 per 1,000 gals.

(1) Residential category applies to all domestic housing of three units or less. Commercial category applies to business operations including residential housing with four units or more. For all categories, "Outside City Limits" rates are double the above rates for water consumption.

(2) Customer Service Charges:

Meter Size	Monthly Charge
5/8" or 3/4"	\$15.25
1 inch	23.00
1 1/2 inch	42.75
2 inch	71.00
3 inch	134.00
4 inch	201.25
6 inch	373.75
8 inch	606.75
10 inch	818.25

Table 18 - Historical Water Consumption

Fiscal Year Ending 09/30	Treated Water Consumption (Thousand Gallons)	Daily Average (Thousand Gallons)	Peak Day (Thousand Gallons)
2014	7,439,724	20,383	30,686
2015	7,342,753	20,117	30,598
2016	7,368,917	20,189	34,081
2017	7,341,818	20,115	31,159
2018	7,738,099	21,200	32,841
2019	7,545,379	20,672	35,402
2020	7,844,823	21,493	33,036

Table 19 - Top Ten Treated Water Customers ⁽¹⁾

Fiscal Year Ended September 30, 2020		
Customer	Consumption (Thousand Gallons)	Billings
TDCJID ⁽²⁾	329,865	\$1,622,936
Steamboat Mountain Water Supply Corporation	276,116	1,849,977
Potosi Water Supply Corporation	218,007	1,460,647
Dyess AFB	158,947	782,019
Coca Cola Southwest Beverages	113,253	557,205
View/Caps Water Supply Corporation	97,341	652,185
Hawley Water Supply Corporation	86,919	582,357
City of Merkel	84,246	564,448
Sun Water Supply Corporation	77,344	518,205
Hamby Water Supply Corporation	52,290	350,343
	<u>1,494,328</u>	<u>\$8,940,322</u>

(1) Excludes City of Abilene treated water consumption which is metered and billed to General Fund supported activities

(2) Texas Department of Criminal Justice prison system facilities

Table 20 - Top Ten Special Treated Water Customers ("Contract Customers")

Fiscal Year Ended September 30, 2020		
Customer	Water Consumption (Thousand Gallons)	Billings
Steamboat Mountain Water Supply Corporation	276,116	\$1,849,977
Potosi Water Supply Corporation	218,007	1,460,647
Dyess AFB	158,947	782,019
View/Caps Water Supply Corporation	97,341	652,185
Hawley Water Supply Corporation	86,919	582,357
City of Merkel	84,246	564,448
Sun Water Supply Corporation	77,344	518,205
Hamby Water Supply Corporation	52,290	350,343
City of Tye	44,875	300,663
City of Baird	38,325	256,778
	<u>1,134,410</u>	<u>\$7,317,621</u>

AVERAGE MONTHLY CONSUMPTION

For fiscal year ended September 30, 2020, average monthly residential consumption was 6,354 gallons, average monthly commercial consumption was 18,597 gallons, and average monthly industrial consumption was 370,548 gallons.

THE SEWER SYSTEM

The Sewer Collections System covers essentially all of the City except for around Lake Fort Phantom Hill and some remote areas. The System operates as a gravity flow system except for three small sewage lift stations and the prison lift station. Sewage flows through 36" to 48" outfall lines to a main pump station which pumps to the wastewater reclamation facility 4.8 miles northeast of the City.

WASTEWATER RECLAMATION PLANT

The plant has a permitted 22.0 mgd capacity and utilizes extended aeration, MBR filtration, and advanced treatment. Final effluent is discharged to either the Clear Fork of the Brazos River, Kirby Lake, or Fort Phantom Hill Reservoir, and is also used for irrigation on City farm land and/or adjoining private farm land, or as reclaimed water within the city limits of Abilene in accords to the Chapter 210 Authorization.

Table 21 - Monthly Sewer Rates (Effective October 01, 2019)

<u>Residential</u>		
Customer Service Charge		\$12.50 (minimum)
Volume Charge (Water Consumption)		
First 10,000 gallons		\$1.70 per 1,000 gallons
Over 10,000 gallons		No Charge
<u>Commercial</u>		
Customer Service Charge		\$12.50 (minimum)
Volume Charge (Water Consumption)		\$1.70 per 1,000 gallons
<u>Industrial</u>		
Customer Service Charge		\$12.50 (minimum)
Volume Charge (Water Consumption), All Use		\$1.70 per 1,000 gallons
Plus: Surcharge Rate if effective (based on type and strength of sewage):		
Biological Oxygen Demand	\$0.091/lb	
Total Suspended Solids	0.067/lb	
Fats, Oils and Grease	0.091/lb	

Table 22 - Daily Average Sewage Flows

<u>Fiscal Year</u>	<u>Million Gallons Per Day</u>
2014	11.227
2015	11.557
2016	13.001
2017	13.138
2018	13.741
2019	15.766
2020	12.442

Table 23 - Top Ten Sewer Customers

	Fiscal Year Ended September 30, 2020 Billings			
	Wastewater Charge	Surcharge	Total Billing	Volume ⁽²⁾ (Thousand Gallons)
TDCJID ⁽¹⁾	\$443,832	\$1,388	\$445,220	326,241
Dyess AFB	54,177		54,177	158,920
Coca Cola Southwest Beverages	125,626	74,002	199,628	123,022
Hendrick Medical Center	50,405		50,405	42,236
City of Tye	71,005	2,060	73,065	41,683
Abilene Christian University	35,559		35,559	34,721
Anson Park Apts	56,120		56,120	32,927
Western A.H.406 Ltd	52,501		52,501	30,798
Abilene State Supported Living Center	40,985	11,307	52,292	30,030
Taylor County Jails	42,841		42,841	25,116

(1) Texas Department of Criminal Justice prison system facilities

(2) Wastewater charges are an estimation based on gallons consumed and multiplier

Table 24 - Waterworks and Sewer System Condensed Statement of Operations

	Fiscal Year Ended September 30,				
	2020	2019	2018	2017	2016
Revenue					
Water Service	\$43,821,083	\$38,296,205	\$41,462,515	\$39,641,787	\$34,984,930
Sewer Service	12,942,060	11,475,857	11,771,175	11,656,489	11,564,817
Other Operating Revenues	772,818	779,186	784,918	834,869	716,256
Non-Operating Income	1,306,712	2,076,485	1,300,187	1,411,277	796,562
Gross Revenues	58,842,673	52,627,733	55,318,795	53,544,422	48,062,565
Operating Expenses ⁽¹⁾					
Personal Services	9,753,510	9,160,732	8,583,950	8,738,102	7,986,072
Supplies	3,085,340	2,911,997	3,227,407	2,670,160	3,038,483
Maintenance	3,451,433	2,239,597	2,249,694	2,048,759	1,790,069
Other Services and Charges	20,453,245	19,174,500	19,487,349	19,362,278	20,297,721
Total Operating Expense	36,743,528	33,486,826	33,548,400	32,819,299	33,112,345
Net Revenue	\$22,099,145	\$19,140,907	\$21,770,395	\$20,725,123	\$14,950,220
Water Customers	41,773	41,463	41,036	40,897	40,674
Sewer Customers	40,220	39,877	39,485	39,331	39,039

(1) Operating Expenses: Excludes depreciation; includes all payments to the West Central Texas Municipal Water District, the Colorado River Municipal Water District, the Brazos River Authority, and the Fort Stockton Holdings LP.

Note: The City has no outstanding or authorized Waterworks and Sewer Revenue Bonds, however, there will be General Obligation debt outstanding (2012, 2013, 2014, 2015, 2017, 2018, and 2019 Certificates of Obligation and 2013, 2016, 2017, 2019, and 2020 General Obligation.) Certificates issued for Waterworks and Sewer Systems purposes on which annual debt service is to be provided from revenues of the System (see "Table 10 - Computation of Self-Supporting Debt"). It is the City's policy and intention to maintain rates and charges for water and sewer service that will provide net revenues of the system that will fully provide for debt service on General Obligation debt issued for Waterworks and Sewer System purposes over the life of the Waterworks and Sewer System General Obligation debt and any additional Waterworks and Sewer General Obligation debt issued in the future. Monthly water rates were increased effective October 01, 2019 (see "The Waterworks and Sewer System" and "Table 17 - Monthly Water Rates," above.)

FEDERAL AND STATE FINANCIAL ASSISTANCE





**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

Independent Auditor's Report

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

We have audited, in accordance with 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Abilene, Texas (City), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 2, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The Honorable Mayor and
Members of the City Council
City of Abilene, Texas
Page 180

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BKD, LLP

Dallas, Texas
March 2, 2021

**Report on Compliance for Each Major Federal and State Programs and
Report on Internal Control over Compliance****Independent Auditor's Report**

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

Report on Compliance for Each Major Federal and State Program

We have audited the City of Abilene, Texas' (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and State of Texas *Uniform Grant Management Standards* (UGMS) that could have a direct and material effect on each of the City's major federal and state programs for the year ended September 30, 2020. The City's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and UGMS, issued by the Texas Comptroller of Public Accounts. Those standards, the Uniform Guidance and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City's compliance.

The Honorable Mayor and
Members of the City Council
City of Abilene, Texas
Page 182

Opinion on Each Major Federal and State Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2020.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and UGMS. Accordingly, this report is not suitable for any other purpose.

BKD, LLP

Dallas, Texas
March 2, 2021

CITY OF ABILENE, TEXAS
Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2020

Exhibit I-1
Page 1

<u>Federal Grantor/Pass-Through or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Current Year GAAP Basis Grant Expenditures</u>	<u>Pass-Through To Subrecipients</u>
Federal Assistance:				
<u>Department of Housing and Urban Development:</u>				
Direct Programs:				
Community Planning and Development:				
Community Development Block Grant - Entitlement Grant Cluster	14.218		\$ 8,218	\$ -
Community Development Block Grant - Entitlement Grant Cluster	14.218		101,344	-
Community Development Block Grant - Entitlement Grant Cluster	14.218		437,505	-
Community Development Block Grant - Entitlement Grant Cluster	14.218		315,801	-
Total Entitlement Grant Cluster			<u>862,868</u>	<u>-</u>
Home Investment Partnership Program	14.239		19,342	-
Home Investment Partnership Program	14.239		22,418	-
Home Investment Partnership Program	14.239		35,385	-
Home Investment Partnership Program	14.239		336,469	-
Home Investment Partnership Program	14.239		140,305	-
Total Home Investment Partnership Program			<u>553,919</u>	<u>-</u>
Total Department of Housing and Urban Development			<u>1,416,787</u>	<u>-</u>
<u>Department of Transportation:</u>				
Direct Programs:				
Federal Transit Administration:				
Federal Transit Cluster				
COVID - 19 Federal Transit Cluster				
COVID-19 - Federal Transit Formula Grants	20.507		1,654,879	-
COVID-19 - Federal Transit Formula Grants	20.507		564,067	-
COVID-19 - Federal Transit Formula Grants	20.507		28,039	-
Total COVID-19 Federal Transit Cluster			<u>2,246,985</u>	<u>-</u>
Federal Transit Formula Grants	20.507		222,294	-
Federal Transit Formula Grants	20.507		151,847	-
Federal Transit Formula Grants	20.507		94,658	-
Federal Transit Formula Grants	20.507		139,436	-
Federal Transit Formula Grants	20.507		5,000	-
Federal Transit Formula Grants	20.507		7,000	-
Federal Transit Formula Grants	20.507		65,256	-
Federal Transit Formula Grants	20.507		90,792	-
Bus and Bus Facilities Formula Program	20.526		145,963	-
Total Federal Transit Cluster			<u>3,169,231</u>	<u>-</u>
Federal Aviation Administration				
Airport Improvement Program				
Airport Improvement Program	20.106	3-48-0002-046-2016	238,972	-
Airport Improvement Program	20.106	3-48-0002-047-2017	327,421	-
			<u>566,393</u>	<u>-</u>
COVID 19 Airport Improvement Program				
COVID-19 - Airport Improvement Program	20.106	3-48-0002-049-2020	647,208	-
Total Airport Improvement Program			<u>1,213,601</u>	<u>-</u>
Office of the Secretary:				
Passed Through Texas Department of Transportation:				
FHWA - Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	50-20XF0013	277,537	-
			<u>277,537</u>	<u>-</u>
FHA - Federal Highway Administration				
Passed Through Texas Department of Transportation:				
Highway Planning & Construction Cluster				
Highway Planning and Construction	20.205	CSJ#0699-01-057	104,967	-
Highway Planning and Construction	20.205	CSJ#0908-33-099	47,762	-
Highway Planning and Construction	20.205	CSJ#0908-33-101	37,685	-
			<u>190,414</u>	<u>-</u>
Total Highway Planning & Construction Cluster			<u>467,951</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

CITY OF ABILENE, TEXAS
Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2020

Exhibit I-1
Page 2

<u>Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Current Year GAAP Basis Grant Expenditures</u>	<u>Pass-Through To Subrecipients</u>
Federal Assistance: (continued)				
National Highway Traffic Safety Administration:				
Passed Through Texas Department of Transportation:				
State and Community Highway Safety Grant	20.600		\$ 2,360	\$ -
Total Highway Safety Cluster			2,360	-
Total Department of Transportation			4,853,143	-
<u>Department of Agriculture:</u>				
Passed Through Texas Health and Human Services Commission:				
COVID-19 - Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2017-049823-001	4,566	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2017-049823-001	644,455	-
Total Department of Agriculture			649,021	-
<u>Department of Homeland Security:</u>				
Direct Program				
Federal Emergency Management Agency				
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2017-FH-00292	817,746	-
			817,746	-
Passed Through Governor's Division of Emergency Management:				
Homeland Security Grant Program:				
Emergency Management Performance Grant	97.042	EMT-2020-EP-00004	36,023	-
			36,023	-
Total Department of Homeland Security			853,769	-
<u>Department of Health and Human Services:</u>				
Passed Through Department of State Health Services:				
CDC - Centers for Disease Control and Prevention				
Investigations and Technical Assistance:				
Public Health Emergency Preparedness	93.069	537-18-0121-00001	85,551	-
Public Health Emergency Preparedness	93.069	537-18-0121-00001	29,078	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	537-18-0121-00001	10,153	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Response	93.354	HHS000767700001	190,730	-
			315,512	-
Passed Through Department of State Health Services:				
CDC - Centers for Disease Control and Prevention				
State Physical Activity and Nutrition				
TXPAN (Obesity Prevention Grant) FY 20	93.439	HHS000448200001	135,598	-
			135,598	-
Passed Through Department of State Health Services:				
Project Grants & Cooperative Agreements for TB Control				
Investigations and Technical Assistance:				
Project Grants and Cooperative Agreements for Tuberculosis Control Progra	93.116	HHS000046100001	2,188	-
Project Grants and Cooperative Agreements for Tuberculosis Control Progra	93.116	HHS000686100029	9,802	-
			11,990	-
Passed Through Department of State Health Services:				
DSHS - Immunization - State Admn Program				
Immunization Cooperative Agreement	93.268	HHS000119700019	53,147	-
Immunization Cooperative Agreement	93.268	HHS000119700019	18,729	-
			71,876	-
Passed Through Department of State Health Services:				
Preventive Health and Health Services Block Grant				
RLSS/LPHS '20	93.991	HHS000485600034	57,481	-
Texas Healthy Communities	93.991	HHS000438400010	96,524	-
Texas Healthy Communities	93.991	HHS000438400010	2,304	-
			156,309	-

The accompanying notes are an integral part of this schedule.

CITY OF ABILENE, TEXAS
Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2020

Exhibit I-1
Page 3

<u>Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Current Year GAAP Basis Grant Expenditures</u>	<u>Pass-Through To Subrecipients</u>
Federal Assistance: (continued)				
Passed Through U.S. Committee for Refugees and Immigrants:				
ACF - Refugee and Entrant Assistance - State Admn Programs:				
Refugee Health Screening Program '18	93.566	2020-ABITX-04	\$ 144,223	\$ -
			144,223	-
Passed Through West Central Texas Council of Governments:				
Administration on Aging:				
Special Programs for the Aging - Title III, Part C-Nutrition Services				
Home Delivered Meals	93.045		9,127	-
Total Aging Cluser			9,127	-
Total Department of Health and Human Services			844,635	-
<u>Department of Justice:</u>				
Office for Victims of Crime:				
Passed Through Children's Advocacy Center of Texas:				
Crime Victim Assistance	16.575	VOCA-FY19-20-29	67,373	-
			67,373	-
Office of Juvenile Justice and Delinquency Prevention:				
Passed Through the City of Dallas:				
Missing Children's Assistance	16.543	2016-MC-FX-K034	14,985	-
			14,985	-
Direct Program:				
Bureau of Justice Assistance:				
Edward Byrne Justice Assistance Grant	16.738		17,947	-
Edward Byrne Justice Assistance Grant	16.738		29,212	21,789
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034		584	-
			47,743	21,789
Total Department of Justice			130,101	21,789
<u>Institute of Museum and Library Services:</u>				
Passed through Texas State Library and Archives Commission:				
Interlibrary Loan				
Grants to State	45.310	901574	12,985	-
Total Institute of Museum and Library Services			12,985	-
<u>Department of Treasury</u>				
Passed through Texas Department of Emergency Management:				
COVID-19 - Coronavirus Relief Fund	21.019		1,314,672	-
Total Department of Treasury			1,314,672	-
<u>Environmental Protection Agency:</u>				
Passed through Texas Water Development Board:				
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000761	4,708,762	-
Total Clean Water State Revolving Fund Cluster			4,708,762	-
<u>Department of Defense:</u>				
Office of Economic Adjustment:				
Troops to Teachers Grants Program	12.620	EN1448-20-03	558	-
Total Department of Defense			558	-
Total Federal Awards			\$ 14,784,433	\$ 21,789

The accompanying notes are an integral part of this schedule.

CITY OF ABILENE, TEXAS
Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2020

Exhibit I-1
Page 4

	Pass-Through Entity Identifying Number	Current Year GAAP Basis Grant Expenditures	Pass-Through To Subrecipients
State Assistance:			
<u>Office of the Attorney General</u>			
Other Victim Assistance Grant	2096790	\$ 38,186	\$ -
		<u>38,186</u>	<u>-</u>
<u>Texas Comptroller of Public Accounts:</u>			
Law Enforcement Officer Standards and Education	17560004404-025	349	-
Law Enforcement Officer Standards and Education	17560004404-026	<u>1,445</u>	<u>-</u>
		<u>1,794</u>	<u>-</u>
<u>Texas Office of the Governor</u>			
Texas Military Preparedness Commission			
Defense Economic Adjustment Assistance	TMPC 1801-01-04	<u>8,925</u>	<u>-</u>
		<u>8,925</u>	<u>-</u>
<u>Health and Human Services Commission:</u>			
Primary Care '20	2016-045908-002	88,982	-
Breast and Cervical Cancer Screening Program 19	529-17-0023-0024	93,417	-
Family Planning '20	529-16-0102-00029-04	38,872	-
Family Planning '21	529-16-0102-00029-05	12,763	-
Women's Health and Family Planning of Texas - FY20	N/A	36,796	-
Everybody Texas (formly WHFPT) - FY21	N/A	<u>11,510</u>	<u>-</u>
		<u>282,340</u>	<u>-</u>
<u>Department of State Health Services:</u>			
IDCU/SUREB - Infectious Disease '20	HHS000436300001	73,206	-
IDCU/SUREB - Infectious Disease '21	537-18-0304-00001	4,950	-
Immunization Program '20	HHS000119700019	103,436	-
RLSS/LPHS '20	HHS000485600034	56,255	-
RLSS/LPHS '21	HHS000485600034	19,002	-
TB/PC-STATE - Tuberculosis Prevention and Control - 20	HHS000492100001	7,338	-
TB/PC-STATE - Tuberculosis Prevention and Control - 21	HHS000492100001	<u>876</u>	<u>-</u>
		<u>265,063</u>	<u>-</u>
<u>Children's Advocacy Centers of Texas:</u>			
Passed Through Abilene/Taylor County Child Advocacy Center:			
Child Advocacy Center '20	HHSC-FY20-29	156,662	-
Child Advocacy Center '21	HHSC-FY21-29	<u>8,671</u>	<u>-</u>
		<u>165,333</u>	<u>-</u>
<u>Texas Department of Transportation</u>			
Routine Airport Maintenance Program	M1908ABLN	42,217	-
Regional Coordinator	RCTP-2018-ABILENE-0054	22,154	22,154
Scholarship Reimbursements	N/A	1,880	
Urban Renewal Transit Grant	STATE-U-2018-ABILENE-00122	25,001	
Urban Renewal Transit Grant	STATE-U-2019-ABILENE-00148	<u>427,700</u>	<u>-</u>
		<u>518,952</u>	<u>22,154</u>
Total State Assistance		<u>1,280,593</u>	<u>22,154</u>
TOTAL FEDERAL AND STATE AWARDS		\$ <u>16,065,026</u>	\$ <u>43,943</u>

CITY OF ABILENE, TEXAS
Notes on Accounting Policies for Federal Awards
For the Year Ended September 30, 2020

NOTE 1: GENERAL

The accompanying schedule of expenditures of federal and state awards (Schedule) includes the federal and state award activity of the primary government of the City of Abilene, Texas (City) under programs of the federal and state government for the year ended September 30, 2020. The City's reporting entity is defined in Note 1 in the City's basic financial statements for the year ended September 30, 2020.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the State of Texas Uniform Grant Management Standards (UGMS) issued by the Texas Comptroller of Public Accounts. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position/fund balance or cash flows of the City.

NOTE 2: BASIS OF ACCOUNTING

Governmental fund expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Proprietary fund expenses reported on the Schedule are reported on the accrual basis of accounting. The City's summary of significant accounting policies is presented in Note 1 to the City's basic financial statements for the year ended September 30, 2020. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, other applicable regulatory guidance or State of Texas Uniform Grant Management Standards (UGMS), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3: FEDERAL LOAN PROGRAM

The City received a \$18,370,000 revolving loan fund during fiscal year 2019. All proceeds were placed in a trust. As of September 30, 2020, \$11,491,472 has been expended on allowable projects. Of the \$11,491,472, \$5,166,882 was financed with federal financial assistance through the Clean Water State Revolving fund (CFDA Number 66.458) and \$6,324,590 in state funds received from Texas Water Development Board. As of and for the year ended September 30, 2020, the City has no other federal loans outstanding. Additionally, the allocation of the remaining proceeds of the revolving loan fund between federal and state is unknown as of year end.

City of Abilene, Texas
Schedule of Findings and Questioned Costs
Year Ended September 30, 2020

Summary of Auditor's Results

Financial Statements

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:
Significant deficiency(ies)? ☐ Yes ☒ None reported
Material weakness(es)? ☐ Yes ☒ No

3. Noncompliance considered material to the financial statements was disclosed by the audit?
☐ Yes ☒ No

Federal Awards

4. The independent auditor's report on internal control over compliance for major federal awards programs disclosed:
Significant deficiency(ies)? ☐ Yes ☒ None reported
Material weakness(es)? ☐ Yes ☒ No

5. The opinions expressed in the independent auditor's report on compliance for major federal awards were:
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)?
☐ Yes ☒ No

City of Abilene, Texas
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2020

7. The City's major federal programs were:

Cluster/Program	CFDA Number
Capitalization Grants for Clean Water State Revolving Funds	66.458
COVID – 19 – Coronavirus Relief Fund	21.019
Staffing for Adequate Fire and Emergency Response	97.083

8. The threshold used to distinguish between Type A and Type B programs was \$750,000.

9. The City qualified as a low-risk auditee?

☒ Yes ☐ No

State Awards

10. The independent auditor's report on internal control over compliance for major state awards programs disclosed:

Significant deficiency(ies)? ☐ Yes ☒ None reported

Material weakness(es)? ☐ Yes ☒ No

11. The opinions expressed in the independent auditor's report on compliance for major state awards were:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

12. The audit disclosed findings required to be reported by the State of Texas *Uniform Grant Management Standards*:

☐ Yes ☒ No

City of Abilene, Texas
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2020

13. The City's major state program was:

Program

Urban Renewal Transit Grant

14. The threshold used to distinguish between Type A and Type B programs as those terms are defined in the State of Texas *Uniform Grant Management Standards* was \$300,000.
15. The City qualified as a low-risk auditee as that term is defined in the State of Texas *Uniform Grant Management Standards*?

☒ Yes ☐ No

City of Abilene, Texas
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2020

Findings Required to be Reported by *Government Auditing Standards*

Reference Number	Finding
-----------------------------	----------------

No matters are reportable.

Findings Required to be Reported by the Uniform Guidance

Reference Number	Finding
-----------------------------	----------------

No matters are reportable.

Findings Required to be Reported by the State of Texas *Uniform Grant Management Standards*

Reference Number	Finding
-----------------------------	----------------

No matters are reportable.

City of Abilene, Texas
Summary Schedule of Prior Audit Findings
Year Ended September 30, 2020

Reference Number	Summary of Finding	Status
-----------------------------	---------------------------	---------------

No matters are reportable.



The Honorable Mayor, City Council and City Manager
City of Abilene, Texas
Abilene, Texas

As part of our audits of the financial statements and compliance of the City of Abilene, Texas (City) as of and for the year ended September 30, 2020, we wish to communicate the following to you.

AUDIT SCOPE AND RESULTS

Auditor's Responsibility Under 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 and U.S. Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Uniform Grant Management Standards (UGMS)

An audit performed in accordance with 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 and U.S. Office of Management and Budget (OMB) Uniform Guidance and UGMS is designed to obtain reasonable, rather than absolute, assurance about the financial statements and about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on a major federal or state program occurred. In performing auditing procedures, we establish scopes of audit tests in relation to the opinion units being audited. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement and compliance audits that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

Audits of the financial statements and compliance do not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

The City's significant accounting policies are described in *Note 1* of the audited financial statements.

Alternative Accounting Treatments

We had no discussions with management regarding alternative accounting treatments within accounting principles generally accepted in the United States of America for policies and practices for material items, including recognition, measurement and disclosure considerations related to the accounting for specific transactions as well as general accounting policies.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. The following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Allowance for doubtful accounts receivable
- Self-insured liabilities
- Net pension liability and related deferred inflows and outflows of resources
- Total other postemployment benefits liability (OPEB) and related deferred outflows and inflows of resources
- Contingent liabilities

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Loss contingencies
- Other postemployment benefits liability
- Net pension liability

Audit Adjustments

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments which, in its judgment, are required to prevent the financial statements from being materially misstated. A misstatement is a difference between the amount, classification, presentation or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework. Some adjustments proposed were not recorded because their aggregate effect is not currently material; however, they involve areas in which adjustments in the future could be material, individually or in the aggregate.

Areas in which adjustments were proposed include:

Proposed Audit Adjustments Recorded

- None

Proposed Audit Adjustments Not Recorded

- None

Auditor's Judgments About the Quality of the City's Accounting Principles

During the course of the audit, we made the following observations regarding the City's application of accounting principles:

No matters are reportable.

Other Material Communications

Listed below is other material communications between management and us related to the audit:

- Management representation letter (*attached*)

OTHER MATTERS

We observed the following matters and offer these comments and suggestions with respect to matters which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, these matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements.

GASB Statement No. 84, *Fiduciary Activities* (GASB 84)

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB 84 establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

GASB 84 is effective for the City's fiscal year ending September 30, 2021.

GASB Statement No. 87, *Leases* (GASB 87)

GASB 87 provides a new framework for accounting for leases under the principle that leases are financings. No longer will leases be classified between capital and operating. Lessees will recognize an intangible asset and a corresponding liability. The liability will be based on the payments expected to be paid over the lease term, which includes an evaluation of the likelihood of exercising renewal or termination options in the lease. Lessors will recognize a lease receivable and related deferred inflow of resources. Lessors will not derecognize the underlying asset. An exception to the general model is provided for short-term leases that cannot last more than 12 months. Contracts that contain lease and nonlease components will need to be separated so each component is accounted for accordingly.

GASB 87 is effective for financial statements for the City's fiscal year September 30, 2022. Earlier application is encouraged. Governments will be allowed to transition using the facts and circumstances in place at the time of adoption, rather than retroactive to the time each lease was begun.

This communication is intended solely for the information and use of management, the Mayor, City Council, and others within the City and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

March 2, 2021



March 2, 2021

BKD, LLP
Certified Public Accountants
14241 Dallas Parkway, Suite 1100
Dallas, Texas 75254

We are providing this letter in connection with your audits of our financial statements and of our compliance with requirements applicable to each of our major federal and state awards programs as of and for the year ended September 30, 2020. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, operations and compliance, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. We have fulfilled our responsibilities, as set out in the terms of our engagement letter dated September 2, 2020 for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

4. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - (b) Additional information that you have requested from us for the purpose of the audit.
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - (d) All minutes of meetings of the governing body held through the date of this letter.
 - (e) All significant contracts and grants.
5. All transactions have been recorded in the accounting records and are reflected in the financial statements.
6. We have informed you of all current risks of a material amount that are not adequately prevented or detected by entity procedures with respect to:
 - (a) Misappropriation of assets.
 - (b) Misrepresented or misstated assets, liabilities or net position/fund balance.
7. We have no knowledge of any known or suspected:
 - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.
 - (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.
8. We have no knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, customers, citizens, regulators, suppliers or others.
9. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
10. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the

United States of America. We understand that the term related party refers to an affiliate; management, and members of their immediate families, component units; and any other party with which the entity may deal if it can significantly influence, or be influenced by, the management or operating policies of the other. The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with us.

11. Except as reflected in the financial statements, there are no:
 - (a) Plans or intentions that may materially affect carrying values or classifications of assets and liabilities.
 - (b) Material transactions omitted or improperly recorded in the financial statements.
 - (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - (d) Events occurring subsequent to the statement of net position/balance sheet date through the date of this letter requiring adjustment or disclosure in the financial statements.
 - (e) Agreements to purchase assets previously sold.
 - (f) Restrictions on cash balances or compensating balance agreements.
 - (g) Guarantees, whether written or oral, under which the City is contingently liable.
12. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
13. We have no reason to believe the City owes any penalties or payments under the Employer Shared Responsibility Provisions of the Patient Protection and Affordable Care Act nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
14. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

15. Adequate provisions and allowances have been accrued for any material losses from:
 - (a) Uncollectible receivables.
 - (b) Reducing obsolete or excess inventories to estimated net realizable value.
 - (c) Sales/service commitments, including those unable to be fulfilled.
 - (d) Purchase commitments in excess of normal requirements or above prevailing market prices.
16. Except as disclosed in the financial statements, we have:
 - (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.
 - (b) Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.
17. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.
18. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.
19. With regard to deposit and investment activities:
 - (a) All deposit, and investment transactions have been made in accordance with legal and contractual requirements.
 - (b) Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - (c) We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
20. With respect to any nonattest services you have provided us during the year, including completion of auditee portion of the Form SF-SAC (Data Collection Form), and assisting in the preparation of the passenger facility charge (PFC) program reports and related notes:
 - (a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.

- (b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.
 - (c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - (d) We have evaluated the adequacy of the services performed and any findings that resulted.
- 21. We acknowledge that we are responsible for compliance with applicable laws, regulations and provisions of contracts and grant agreements.
- 22. We have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
- 23. We have identified and disclosed to you any violations or possible violations of laws, regulations and provisions of contracts and grant agreements whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
- 24. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts or violations of provisions of contracts or grant agreements that you or other auditors report.
- 25. We have a process to track the status of audit findings and recommendations.
- 26. We have identified to you any previous financial audits, attestation engagements, performance audits or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements or other studies.
- 27. With regard to federal and state awards and the passenger facility charge (PFC) programs:
 - (a) We have identified in the schedule of expenditures of federal and state awards all assistance provided (either directly or passed through other entities) by federal and state agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations or in any other form.
 - (b) We have identified the types of compliance requirements described in the *Passenger Facility Charge Guide for Public Agencies*, issued by the Federal

Aviation Administration (PFC Guide), *Uniform Grant Management Standards* (UGMS), issued by the Texas Comptroller of Public Accountants and the U.S. Office of Management and Budget (OMB) *Compliance Supplement* regarding activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our PFC, state, and federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.

- (c) We are responsible for complying, and have complied, with the requirements of Uniform Guidance and with 14 Code of Federal Regulations (CFR) Part 158, *Passenger Facility Charges* requirements.
- (d) We are responsible to understand and comply with the requirements of federal and state statutes, regulations and the terms and conditions of federal and state awards related to each of our federal and state awards programs and our passenger facility charge program and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the City has complied with all applicable compliance requirements.
- (e) We are responsible for establishing and maintaining effective internal control over compliance to provide reasonable assurance we have administered each of our federal and state awards programs and our passenger facility charge program in compliance with federal and state statutes, regulations and the terms and conditions of the federal and state awards.
- (f) We have made available to you all federal and state awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal and state awards programs and our passenger facility charge program and to our compliance with applicable requirements of those programs.
- (g) The information presented in federal and state awards and PFC program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
- (h) The costs charged to federal and state awards and the passenger facility charge programs are in accordance with applicable cost principles.

- (i) The reports provided to you related to federal and state awards and passenger facility charge programs are true copies of reports submitted or electronically transmitted to the federal and state awarding agency, the applicable payment system or pass-through entity in the case of a subrecipient.
- (j) Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or UGMS regarding cost principles.
- (k) We have monitored any subrecipients to determine that they have expended federal and state awards in accordance with federal and state statutes, regulations and the terms and conditions of the subaward and have met the audit and other requirements of the Uniform Guidance or UGMS.
- (l) We have taken appropriate corrective action on a timely basis after receipt of any subrecipient's auditor's report that identified findings and questioned costs pertaining to federal and state awards programs passed through to the subrecipient by us.
- (m) We have considered the results of any subrecipient's audits received and made any necessary adjustments to our books and records.
- (n) We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal and state awards programs and passenger facility charge program, including any communications received from the end of the period of your audit through the date of this letter.
- (o) We have identified to you any previous compliance audits, attestation engagements and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements or other monitoring.
- (p) We affirm that the prior year expenditures reimbursed by the passenger facility charge program in the current year have not been previously funded by another source of revenue (federal or state grant or previous passenger facility charge dollars).
- (q) Except as described in the schedule of findings and questioned costs, we are in agreement with the findings contained therein and our views regarding

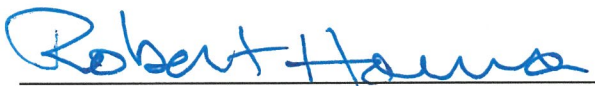
any disagreements with such findings are consistent, as of the date of this letter, with the description thereof in that schedule.

- (r) We are responsible for taking corrective action on any audit findings and have developed a corrective action plan that meets the requirements of Uniform Guidance and UGMS.
 - (s) The summary schedule of prior audit findings correctly states the status of all audit findings of the prior audit's schedule of findings and questioned costs and any uncorrected open findings included in the prior audit's summary schedule of prior audit findings as of the date of this letter.
 - (t) The reporting package does not contain any protected personally identifiable information.
28. The financial statements disclose all significant estimates and material concentrations known to us. Significant estimates are estimates at the statement of financial position/ balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
29. The fair values of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto are reasonable estimates based on the methods and assumptions used. The methods and significant assumptions used result in measurements of fair value appropriate for financial statement recognition and disclosure purposes and have been applied consistently from period to period, taking into account any changes in circumstances. The significant assumptions appropriately reflect market participant assumptions.
30. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, budgetary comparisons, pension and other postemployment benefit information, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

31. With regard to supplementary information:

- (a) We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
- (b) We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
- (c) The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period.
- (d) We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
- (e) If the supplementary information is not presented with the audited financial statements, we acknowledge we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.

32. We acknowledge the current protracted economic decline continues to present difficult circumstances and challenges for the governmental industry. Governmental entities are facing declines in the fair values of investments and other assets, declines in the volume of business, constraints on liquidity and difficulty obtaining financing. We understand the values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments to asset values, allowances for accounts and notes receivable, net realizable value of inventory, etc. that could negatively impact the Government's ability to meet debt covenants or maintain sufficient liquidity. We acknowledge that you have no responsibility for future changes caused by the current economic environment and the resulting impact on the Government's financial statements. Further, management and the Board are solely responsible for all aspects of managing the City, including questioning the quality and valuation of investments, inventory and other assets, reviewing allowances for uncollectible amounts and evaluating capital needs and liquidity plans.



Robert Hanna, City Manager



Mike Rains, Director of Finance

Acceptance of the FY 2020 Comprehensive Annual Financial Report (CAFR)



Acceptance of the FY 2020 Comprehensive Annual Financial Report (CAFR)

- Staff has completed the FY 2020 Comprehensive Annual Financial Report (CAFR) and BKD, LLP has audited the financial statements
- Significant Areas
 - Letter of Transmittal – pg I-3
 - Independent Auditor's Report – pg 1
 - Management's Discussion and Analysis – pg 4
 - Basic Financial Statements:
 - Government-Wide Statements – pg 18
 - Fund Financial Statements – pg 21
 - Notes to Financial Statements – pg 30
 - General Fund – Budgetary Basis – pg 65
 - Combining & Individual Fund Statements – pg 74
 - Statistical Section – pg 133
 - Federal Financial Assistance – pg 179



Government-Wide Financial Statements

Exhibits A-1 & A-2

- Composed of Statement of Net Position & Statement of Activities
- Statements provide information about the City as a whole and present a longer-term view
- Similar to how a for-profit organization would present their finances



Fund Financial Statements

Exhibits B, C, D, E, F, G

- Provides detailed information about the most significant funds of the City
- Presented on a GAAP Basis (generally accepted accounting principles) in four fund groupings: Governmental Funds, Proprietary Funds (Enterprise Funds, Internal Service Funds), Fiduciary Funds, and Discretely Presented Component Units.
- Major funds presented separately



Budget Basis Financial Statements

Exhibits C-1, D-3–D-15

Presented based on a Budget Basis: the City's traditional
basis for establishing the budget



Acceptance of the FY 2020 Comprehensive Annual Financial Report (CAFR)

- Key takeaways:
 - The City is in good financial health with adequate reserves
- Areas of Continued Weakness
 - Abilene Firemen's Relief and Retirement Fund's pension liabilities are only 46% funded compared to TMRS which is 95% funded at September 30, 2020. The Fund has taken several positive steps by increasing contributions and making plan and investment changes, however, more steps may be needed to return this Fund to a healthy state. Legislative changes anticipated in the current state legislative session will more than likely require changes in funding methodology as well as reporting and monitoring.
 - The Self Insurance Fund continues to struggle to keep up with increases in health care costs. Additional steps may be needed to restore an adequate fund balance for the fund.



Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Mike Rains, Finance Director

SUBJECT: 4. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approval of Expenditure of Funds in Excess of the General Fund Three Month Operating Reserve (Mike Rains)

GENERAL INFORMATION

In accordance with Article 3.4.1 of the City of Abilene's policy governance document, funds in excess of the General Fund's 90 day reserve requirements are to be transferred to the Minor Improvement Fund.

The current required three month operating reserve as of September 30, 2020 for the General Fund is \$26,068,140. The September 30, 2020 General Fund budget-basis fund balance is \$30,346,161 leaving an excess of \$4,278,021.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

The General Fund- fund balance will decrease by \$4,278,021 and the amount will be transferred to the Minor Improvement Fund.

STAFF RECOMMENDATION

Staff is recommending the excess reserve funds be contributed to the Minor Improvement Fund.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Approving the Expenditure of FY 2020 Fund Balance in Excess of the General Fund's Three Month Reserve Requirement
2. Powerpoint - Resolution Approving Expenditure of Excess General Fund Fund Balance

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
APPROVING THE EXPENDITURE OF GENERAL FUND FY 2020 FUND BALANCE IN
EXCESS OF THE THREE MONTH RESERVE REQUIREMENT.**

WHEREAS, the City's Fund Balance policy requires a three month reserve to be maintained in the General Fund; and,

WHEREAS, City staff has completed a final accounting of the budget basis fund balance of the General Fund as of September 30, 2020; and,

WHEREAS, the budget basis fund balance exceeds the three month reserve requirement by \$4,278,021; and,

WHEREAS, the City's Revenues Collected in Excess of Revised Budget policy requires the excess revenues be expended according to a funding priority list, the City Manager may recommend a program that differs from the funding priority list if, in the opinion of the City Manager a business necessity exists, or the Minor Improvement Fund; and,

WHEREAS, the Minor Improvement Fund is in need of additional funds.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That the City Council approves the expenditure of FY 2020 General Fund funds in excess of the three month reserve requirement in the following amounts: Minor Improvement Fund - \$4,278,021.

PART 2: That this Resolution shall take effect immediately from and after passage.

ADOPTED this 11th day of March, 2021.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

Approval of the Expenditure of Excess General Fund - Fund Balance



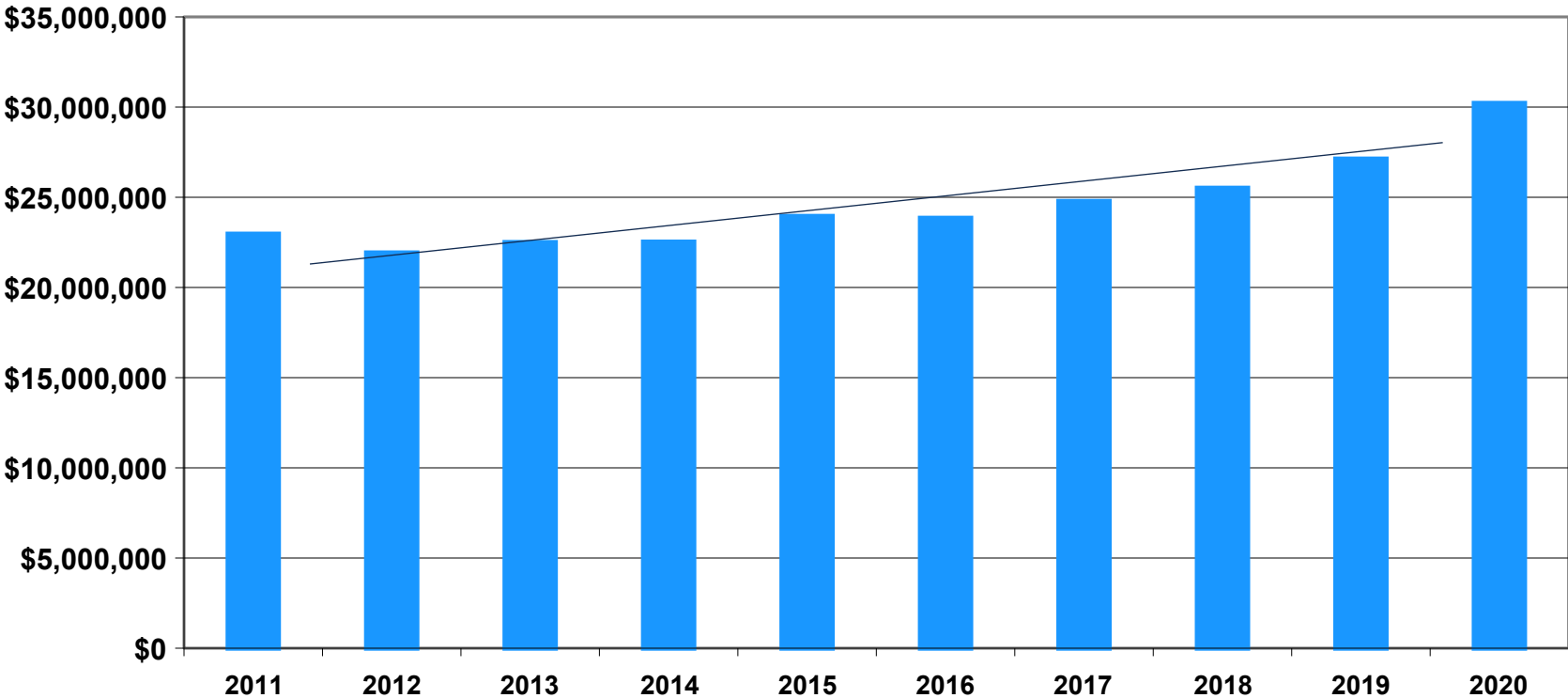
Approval of the Expenditure of Excess General Fund - Fund Balance

- As of September 30, 2020 the General Fund has a fund balance in excess of the three month operating reserve of \$4,278,021
- In accordance with Governing Principles, Rules of Procedure, and Council Policies Article 3.4.1, excess reserve funds are to be spent on Council directed funding priority list, on a different program if recommended by the City Manager, or the Minor Improvement Fund
- Staff is recommending the funds be placed in the Minor Improvement Fund



Approval of the Expenditure of Excess General Fund - Fund Balance

General Fund Fund Balance History – Budget Basis Fiscal Years 2010-2019



General Fund Fund Balance – Budget Basis

FY 2016	3.2 months	23,977,597
FY 2017	3.2 months	24,912,196
FY 2018	3.1 months	25,642,927
FY 2019	3.2 months	27,258,898
FY 2020	3.4 months	30,346,161



General Fund

FY 2020 Fund Balance – Budget Basis

Actual - \$30,346,161 or 3.4 months

Per Policy - \$26,068,140 or 3.0 months

Excess - \$4,278,021



Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Mike Rains, Finance Director

SUBJECT: 5. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approval of the Investment Policy (Mike Rains)

GENERAL INFORMATION

In accordance with the State of Texas Public Funds Investment Act (Government Code Chapter 2256) Council must review and approve the Investment Policy not less than annually. The Investment Policy was last approved on March 12, 2020.

The Investment Policy outlines the City's investment strategy, standards of care, authorized investments, policy guidelines, prohibited investments and reporting. There have been no changes to the policy since the last approval.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval of the policy.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Approving the Investment Policy
2. City Investment Policy as recommended 03112021
3. Powerpoint - Resolution Approving the Investment Policy

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
APPROVING THE INVESTMENT POLICY.**

WHEREAS, the State of Texas Public Funds Investment Act (Government Code Chapter 2256) requires that the governing body review and approve the Investment Policy not less than annually; and,

WHEREAS, the Investment Policy was last approved by the City Council on March 12, 2020; and,

WHEREAS, staff recommends the approval of the Investment Policy.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That the City Council approves the Investment Policy.

PART 2: That this Resolution shall take effect immediately from and after passage.

ADOPTED this 11th day of March, 2020.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

City of Abilene, Texas, Investment Policy

The purpose of this investment policy is to aid the City of Abilene, Texas (“City”) in the administration of its funds and investment of those funds. These funds shall be handled at the highest public trust. The City will invest public funds in a way, which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City. This policy serves to satisfy local law and the Texas Public Funds Investment Act, Chapter 2256, Texas Government Code (The “Act”).

I. SCOPE

This investment policy applies to all financial assets and funds held by the City.

- A. Pooling of Funds:** The City commingles its funds into one pooled investment fund for investment purposes for efficiency and maximum investment opportunity with the exception of the proceeds of general obligation and certificate of obligation bond funds which are invested separately. These funds are accounted for in the City’s Comprehensive Annual Financial Report (CAFR) and include:

General Fund	Enterprise Funds
Special Revenue Funds	Internal Service Funds
Debt Service Funds	Fiduciary Funds
Capital Project Funds	

- B. Income Allocation:** Investment income will be allocated to the various funds based on their respective participation in the pool and in accordance with generally accepted accounting principles.
- C. Bond Funds:** The bond funds are accounted for in Capital Project Funds and Enterprise Funds. Proceeds from each bond issuance are deposited into separate accounts. Interest earned on these accounts are credited to the fund in which the interest is earned on.

II. INVESTMENT STRATEGY / OBJECTIVES STATEMENT

The City of Abilene investment strategy primary objective is to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure, which will experience minimal volatility during economic cycles.

The objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

A. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

1. Credit Risk The City will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

2. Interest Rate Risk The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

B. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or local government investment pools, which offer same-day liquidity for short-term funds.

C. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. "Market rate of return" may be defined as the average yield of the current three-month United States Treasury Bill. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being

assumed. Securities shall not be sold prior to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

III. STANDARDS OF CARE

A. Prudence: The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. It should be noted that in a diversified portfolio occasional measured losses are inevitable and must be considered within the context of the overall portfolio's return.

B. Ethics and Conflicts of Interest: Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City. An employee or investment officer who is related within the second degree of affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement with the Texas Ethics Commission disclosing this relationship.

C. Delegation of Authority: Authority to manage the investment program is granted to the Director of Finance and/or Assistant Director of Finance [designated officials, hereinafter referred to as investment officers], acting on behalf of the City Council. Responsibility for the operation of the investment program is hereby

delegated to the investment officers, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officers. The investment officers shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

D. Investment Advisory Committee: There is hereby created an Investment Advisory Committee (“the Committee”), consisting of, the Director of Finance, the Assistant Director of Finance or other individual designated by the City Manager.

1. Meetings: Any member of the Committee shall have the power to call a meeting of the Committee. Meetings shall be called as necessary to review investment decisions, the investment report, and policies and procedures.
2. Responsibilities: It shall be the responsibility of the Committee to:
 - a) Approve the process of selecting authorized dealers, brokers, investment advisors, and safekeeping agents/custodians used by the City.
 - b) Immediately notify the Investment Officers in the event any information comes to their attention that may have a material adverse effect upon the portfolio or marketability of any of the investments purchased under the provisions of this policy.
 - c) Review the City’s General Portfolio activity and performance for compliance with this policy and recommend any amendments to this policy to the City Council. Also review for actions necessary to bring the City into compliance with the scope of the investment policy of the Act.
 - d) Advise City Investment Staff as to recommendations relative to said portfolio activity/performance.
 - e) Inform the City Council of any concerns with the management of the City’s investment portfolio.

E. Investment Training: In accordance with the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the “Act”), investment training is required for the Investment Officer(s) of a local government. Training must be received

from an independent source approved by the investment committee and must include educations in investment controls, security risks, strategy risks, market risks, diversification of the investment portfolio, and compliance with the Act. Ten hours of training must be completed within 12 months of taking office or assuming duties. Thereafter, ten hours of training must be completed every two years.

F. Legal Limitations: Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the “Act”). The Interlocal Cooperation Act, Chapter 791, Texas Government Code, authorizes local governments in Texas to participate in an investment pool established thereunder. That statute and the reference to authorize investments in investment pools are the primary authorities for use of investment pools by political subdivisions of the State of Texas.

G. Internal Controls: The investment officers are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the investment officers shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

The Investment Advisory Committee shall establish additional controls as warranted.

IV. AUTHORIZED INVESTMENTS

The City’s investment authority is derived from the Public Funds Investment Act. The investments are to be chosen in a manner, which promotes diversity of market sector and maturity. The choice of high-grade government instruments and high-grade money market instruments is designed to assure the marketability of those investments should liquidity needs arise.

A. Investment Types Consistent with the Texas Public Funds Investment Act, Chapter 2256, Texas Government Code, (the “Act”), and the following investments will be permitted by this policy:

- Obligations of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, which have a liquid market with a readily determinable market value EXCEPT the investments prohibited in section V PROHIBITED INVESTMENTS
- Certificates of deposit issued by a depository institution that has its main office or a branch office in Texas that is:
 - (a) guaranteed or insured by the Federal Deposit Insurance Corporation, National Credit Union Share Insurance Fund or their successor;
 - (b) secured as described in section VI F.
- Money Market Mutual Funds may be invested in a no-load money market mutual fund which is regulated by the Securities and Exchange Commission. This fund must be rated “AAA” or its equivalent by at least one nationally recognized investment rating firm. The money market fund must also maintain a dollar-weighted average stated maturity of 90 days or fewer, and include in its investment objectives the maintenance of a stable net asset value of \$1.00. The City may not own more than 10% of the fund’s total assets; and
- Local government investment pools, as authorized by the Act.

In the event an investment is downgraded below the required rating all prudent measures will be taken to liquidate that investment in accordance with this policy.

V. PROHIBITED INVESTMENTS

The City of Abilene will not invest in any of the following investment instruments which are strictly prohibited:

- A.** Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
- B.** Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
- C.** Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years; and
- D.** Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

VI. POLICY GUIDELINES

A. Investment Administration

The City's Investment Program is divided into three portfolios: 1) Core; 2) Emergency/Liquidity; and 3) Discretionary

- 1) **CORE PORTFOLIO:** The core portfolio is specifically managed to achieve the first three objectives of safety, liquidity, and legality. This portfolio consists of instruments that have a stated maturity date covering a twelve (12) to eighteen (18) month period. The instruments are timed to meet payrolls, bond payments, accounts payable, and capital project schedules. Typical investments may include Treasury Bills, Treasury Notes, and other short-term obligations of agencies or instrumentalities of the United States. Derivatives are not purchased for core portfolio purposes.
- 2) **EMERGENCY/LIQUIDITY PORTFOLIO:** The emergency/liquidity portfolio is managed to not only achieve the objectives of the core portfolio but also to achieve better yields and flexibility. This portfolio consists of instruments with a stated maturity date that is not required to cover operations but is available for liquidity purposes, if necessary, or to take advantage of changes in the market. In addition, Local Government Investment Pools are maintained to provide immediate access to funds should conditions warrant. Derivatives are not purchased for emergency/liquidity purposes.
- 3) **DISCRETIONARY PORTFOLIO:** The discretionary portfolio is managed to achieve all of the objectives while allowing somewhat more flexibility including longer maturities. This portfolio is utilized to enhance the overall yield of the investment program by allowing flexibility in the type of instruments purchased from monies not needed in the immediate futures. Derivatives are allowed in this portfolio as allowed by the Act only after careful analysis. Any derivative within six (6) months of expected maturity is moved to the core portfolio for maturity balancing purposes only. Should market conditions extend the expected maturity beyond the six months, the investment is returned to the discretionary portfolio. *For the purpose of this Investment Policy, the definition of derivatives include instruments which have embedded features that alter their character or income stream or allow holders to hedge or speculate on a market or spreads between markets that are external to the issuer, or not correlated on a one-to-one basis to the associated index or market.*

B. Diversification

The investments shall be diversified by:

- limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and
- continuously investing a portion of the portfolio in readily available funds.

Specific portfolio composition guidelines will be guided by the following general parameters:

<i>US Government Securities, Agencies and Instrumentalities</i>
The portfolio may be comprised of 100% direct government obligations. However, at all times at least twenty five percent (25%) of the portfolio will be invested in US governmental securities unless market conditions warrant otherwise.
<i>Local Government Investment Pools</i>
The portfolio may be comprised of 100% local government investment pools. The need for liquidity directs a high use of local government investment pools.
<i>Certificates of Deposit</i>
A maximum of fifty percent (50%) of the portfolio may be invested in fully collateralized certificates of deposit.
<i>Money Market Mutual Funds</i>
A maximum of fifteen percent (15%) of the portfolio may be invested in approved money market mutual funds.

C. Maximum Maturities To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with state and local statutes and ordinances. The City shall adopt weighted average maturity limitations (which often range from 90 days to 3 years), consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Specific portfolio maturity limitation guidelines will be guided by the following general parameters:

<i>US Government Securities, Agencies and Instrumentalities</i>
The maximum stated maturity on any US obligation, agency or instrumentality in the City's portfolio shall be limited to two (2) years in the core and emergency portfolio and not to exceed ten (10) years as stated by the Act in the discretionary portfolio.
<i>Certificates of Deposit</i>
The maximum maturity on certificates of deposit is one year.
<i>Money Market Mutual Funds</i>
Money market funds will have a weighted average maturity of ninety (90) days.

D. Competitive Bidding: It is the policy of the City to obtain competitive bidding on all security purchases with the exception of local government investment pools which are deemed to be made at prevailing market rates. The securities will be purchased or sold after a minimum of two (2) documented competitive bids/offers are obtained to verify that the City is paying or receiving fair market value/price for the investment. For those situations where it may be impractical or unreasonable to receive two bids for a transaction due to a rapidly changing market environment or to secondary market availability, documentation of a competitive market survey of comparable securities or an explanation of the specific circumstance must be noted.

E. Authorized Financial Dealers and Institutions: A list will be maintained of financial institutions authorized to provide investment services. In addition, a list also will be maintained of approved security broker/dealers selected. These may include "primary" dealers or regional dealers that are licensed and in good standing with the Texas Department of Securities, the Securities and Exchange Commission (SEC), the Financial Industry Regulatory Authority (FINRA) or other applicable self-regulatory organization. Every dealer with whom the City transacts business with will be provided a copy of the Investment Policy to assure that they are familiar with the goals and objectives of the investment program. The broker/dealer will be required to return a signed copy of the Certification form (Exhibit A) certifying that the policy has been received and reviewed.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements
- Proof of Financial Industry Regulatory Authority certification
- Proof of state registration
- Completed broker/dealer questionnaire

- Certification of having read and understood and agreeing to comply with the City of Abilene's investment policy

F. Collateralization and Safekeeping:

- 1) Securities will be held by a third party custodian designated by the City and evidenced by safekeeping receipts.
- 2) All uninsured demand, time deposits, and repurchase agreements will be fully collateralized with pledged securities or by letters of credit for both principal and accrued interest in accordance with Texas Government Code Chapter 2257, Collateral for Public Funds.
 - a) The pledged securities will be held by a third party banking institution as approved by the City or at the Federal Reserve Bank.
 - b) The City will accept as collateral any security that is directly allowed to be held in the City's portfolio as authorized under Section IV. In addition, obligations of states, agencies, counties, cities, and other political subdivisions of Texas rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent will be accepted.
 - c) Substitution or release of collateral is allowed with prior approval by one of the investment officers.
 - d) The value of the pledged investment securities shall be the market value as determined by a nationally recognized rating agency.

G. Delivery vs. Payment All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. A third-party custodian as evidenced by safekeeping receipts will hold securities.

VII. REPORTING

A. Methods The investment officers shall prepare an investment report providing basic information regarding the City's investments. Reports shall be filed monthly, quarterly, and annually with the City Secretary's Office to be available to the City Council and citizens for review at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the investment officers and the legislative body. The report will include the following:

- Listing of individual securities held at the end of the reporting period.
- Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities.
- Average weighted yield to maturity of portfolio on investments as compared to applicable benchmarks.
- Listing of investment by maturity date.
- Percentage of the total portfolio that each type of investment represents.

B. Performance Standards The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis.

C. Marking to Market The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed. The market price shall be obtained from a nationally recognized rating agency that has been approved by the investment committee.

VIII. POLICY CONSIDERATIONS

A. Exemption Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

B. Amendments This policy shall be reviewed on an annual basis. Any changes must be approved by the investment officers and any other appropriate authority, as well as the individual(s) charged with maintaining internal controls.

IX. INVESTMENT POLICY ADOPTION

The investment policy of the City of Abilene shall be adopted by the City Council. This policy shall be reviewed on an annual basis.

Exhibit A
INVESTMENT POLICY
ACKNOWLEDGEMENT AND CERTIFICATION

This acknowledgement and certification is executed on behalf of the **City of Abilene** (the Investor) and (the Dealer) pursuant to the Public Funds Investment Act, Chapter 2256, Government Code, Texas Codes Annotated (the Act) in connection with the investment transactions conducted between the Investor and Dealer. The undersigned Qualified Representative of the Dealer hereby certifies on behalf of the Dealer that:

1. The Dealer Qualified Representative is duly authorized to execute this Certification on behalf of the Dealer, and
2. The Dealer Qualified Representative has received, read and understood the Investment Policy furnished by the investor, and
3. The Dealer has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Dealer and the Investor that are not authorized by the Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity's entire portfolio or requires an interpretation of subjective investment standards.

(Dealer)

(Signature of Dealer Qualified Representative)

(Name)

(Title)

(Date)

Approval of the Investment Policy



Approval of the Investment Policy

- Public Funds Investment Act
- (Government Code Chapter 2256)
- Policy Requirements:
 - Written investment policy
 - Emphasize safety of principal and liquidity
 - Address diversification, yield, and maturity and the quality and capability of investment management
 - Include list of authorized investments, maximum allowable stated maturity, methods to monitor market price, requirement for settlement on a delivery versus payment basis, and procedures to monitor rating changes and liquidation of investments
 - Must be reviewed and approved annually by the governing body



Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Honorable Mayor & Members of City Council

FROM: Robert Hanna, City Manager

SUBJECT: 6. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Modifying and Extending the Declaration of Local Disaster (COVID-19) Issued February 11, 2021 (Robert Hanna)

GENERAL INFORMATION

On February 11, 2021, the City Council adopted a Further Modification and Extension of Declaration of Local Disaster due to the COVID-19 pandemic. That extension lasts through March 11, 2021.

On March 2, 2021, the Governor of the State of Texas issued his Executive Order GA-34, regarding the opening of Texas, and which is effective state-wide until modified, amended, rescinded, or superseded by the Governor.

Pursuant to the Governor's Executive Order GA-34, beginning at 12:01 AM, Wednesday, March 10th, the State requirement to wear face coverings ends and all businesses may open to 100% capacity.

On February 4, 2021, the Governor of the State of Texas extended the State of Disaster for all counties in Texas due to the continuing COVID-19 pandemic.

SPECIAL CONSIDERATIONS

The Governor's Executive Order GA-34 supersedes any conflicting order issued by local officials in response to the COVID-19 disaster. This includes Mayors and City Councils. A local order may not restrict services allowed by the Governor's Order, and may not allow

gatherings prohibited by the Governor's Order.

The Governor's Executive Order GA-34 does not provide a mechanism whereby a Mayor or City Council may implement any COVID-19 related mitigation strategies. It only allows a County Judge to implement COVID-19 related mitigation strategies, and only if the county is located in an area with high hospitalizations.

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 16th Resolution Extending Declaration of Local Disaster COVID-19 redline draft
2. EO-GA-34-opening-Texas-response-to-COVID-disaster-IMAGE-03-02-2021
3. proc02042021_COVID
4. Disaster Declaration PPT

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL, CITY OF ABILENE, TEXAS, FURTHER MODIFYING ITS EXTENSION OF DECLARATION OF DISASTER (COVID-19) ISSUED ON FEBRUARY 11~~JANUARY 14~~, 2021.

WHEREAS, on March 16, 2020, the Mayor of the City of Abilene, by proclamation, issued a Declaration of Local Disaster regarding COVID-19; and

WHEREAS, on March 23, 2020, the City Council issued its Resolution Renewing and Continuing the Mayor's Declaration of Disaster Issued on March 16, 2020, which prohibited the social gathering of more than 10 persons; and

WHEREAS, on March 30, 2020, the City Council issued its Resolution Modifying its Extension of Declaration of Disaster, which created a limited shelter in place through 11:59 p.m., April 14, 2020; and

WHEREAS, on April 13, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which continued the limited shelter in place through 11:59 p.m., April 30, 2020; and

WHEREAS, on April 30, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor's Executive Order GA-18; and

WHEREAS, on May 15, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor's Executive Order GA-21; and

WHEREAS, on June 1, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor's Executive Order GA-23, which was effective until June 25, 2020; and

WHEREAS, on June 25, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor's Executive Order GA-26, which was effective until July 23, 2020; and

WHEREAS, on July 23, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor's Executive Order GA-28, as amended, and Executive Order GA-29, which was effective until August 27, 2020; and

WHEREAS, on August 27, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which continued to adopt the regulations and restrictions issued in the Governor's Executive Order GA-28, as amended, and Executive Order GA-29, which was effective until September 24, 2020; and

WHEREAS, on September 24, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which continued the adopt the regulations and restrictions issued in the Governor’s Executive Order GA-29, and Executive Order GA-30, which was effective until October 22, 2020; and

WHEREAS, on October 22, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor’s Executive Order GA-29, and Executive Order GA-32, which was effective until November 19, 2020; and

WHEREAS, on November 19, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor’s Executive Order GA-29, and Executive Order GA-32, which was effective until December 17, 2020; and

WHEREAS, on December 17, 2020, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor’s Executive Order GA-29, and Executive Order GA-32, which was effective until January 14, 2021; and

WHEREAS, on January 14, 2021, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor’s Executive Order GA-29, and Executive Order GA-32, which was effective until February 11, 2021; and

WHEREAS, on February 11, 2021, the City Council issued its Resolution Further Modifying its Extension of Declaration of Disaster, which adopted the regulations and restrictions issued in the Governor’s Executive Order GA-29, and Executive Order GA-32, which was effective until March 11, 2021; and

WHEREAS, on March 2~~July 2~~, 2021~~10~~, the Governor of the State of Texas issued his Executive Order GA-~~3429~~, effective until it is modified, amended, rescinded, or superseded by the Governor, and which relate~~s~~d to the opening of Texas~~use of face coverings during the COVID-19 disaster~~; and

~~WHEREAS, on October 7, 2020, the Governor of the State of Texas issued his Executive Order GA-32, effective until it is modified, amended, rescinded, or superseded by the Governor, and which relates to the continued response to the COVID-19 disaster as Texas reopens; and~~

WHEREAS, on March ~~February 4~~, 2021, the Governor of the State of Texas renewed his disaster proclamation for all counties in Texas due to COVID-19 continuing a state of disaster; and

WHEREAS, because of the continuing risk of the rapid spread of the COVID-19 virus, the need to protect the most vulnerable members of the community, the intent to ensure that the maximum

number of people self-isolate in their places of residence to the maximum extent feasible, while enabling essential services and commerce to continue, and the desire to slow the spread of COVID-19 to maximum extent possible, this Order is required; and

WHEREAS, this Order is issued based on evidence of ~~the increasing occurrence~~continuing occurrence of COVID-19 within the City of Abilene and Taylor County, scientific evidence and best practices regarding the most effective approaches to slow the transmission of communicable diseases generally and COVID-19 specifically; and

WHEREAS, the City Council has determined that extraordinary and immediate measures must continue to be taken to respond quickly to prevent and slow down community spread of COVID-19 in the City of Abilene; and

WHEREAS, the City Council finds that it is in the public interest to authorize additional authority as described herein pursuant to the Texas Disaster Act of 1975, as amended, Texas Government Code, and provide rules to protect the health of persons in the City of Abilene, pursuant to the Texas Government Code and Texas Health and Safety Code.

NOW THEREFORE, IT IS HEREBY RESOLVED AND DECLARED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

1. The foregoing recitals as incorporated herein and made findings of fact.
2. That the City Council, effective immediately, hereby renews and continues the local state of disaster for the City of Abilene, Texas, pursuant to Section 418.108(b) of the Texas Government Code.
3. Pursuant to Section 418.108(c) of the Government Code, this renewal and continuation of the declaration of a local state of disaster shall be given prompt and general publicity and shall be filed promptly with the City Secretary.
4. Pursuant to Section 418.108(d) of the Government Code, this renewal and continuation of the declaration of a local state of disaster continues activation of the emergency management plan for the City of Abilene. The furnishing of aid and assistance under the declaration is hereby authorized. The appropriate preparedness and response aspects of the plan are continued.
5. The use of all available resources of the City of Abilene that are reasonably necessary to cope with this disaster are hereby authorized.
6. To the extent permitted by law, any local ordinance or administrative rule prescribing the procedures for conduct of City business or any local ordinance or administrative rule that would in any way prevent, hinder, or delay necessary action in coping with this disaster, including any local ordinance or administrative rule regarding contracting or procurement with would impede the City's emergency response necessary to cope with this declared

disaster, are hereby suspended, but only for the duration of this declared local disaster and only for that limited purpose.

7. Pursuant to Section 418.108(g) of the Government Code, the City of Abilene may control ingress to and egress from a disaster area within the incorporated limits of the City of Abilene and control the movement of persons and the occupancy of premises in that area.
8. Pursuant to Section 122.006 of the Texas Health and Safety Code, the City of Abilene may adopt rules to protect the health of persons in the municipality, including quarantine rules to protect the residents against communicable disease.
9. The intent of this Order is to protect the physical health and well-being of City of Abilene residents, to protect the financial health and well-being of City of Abilene residents and businesses, and to slow the spread of COVID-19 to the maximum extent possible while safeguarding the Constitutional liberties of City of Abilene residents by utilizing the least restrictive means possible and encouraging the highest level of personal responsibility.

All persons should follow the CDC recommended guidelines to protect themselves from exposure and to protect the public from further community spread.

10. The City of Abilene hereby adopts and incorporates herein Governor Greg Abbott's Executive Order GA-~~3429 and Executive Order GA-32~~, the same as if ~~it~~they were copied and set-forth at length herein. The City of Abilene will follow and enforce the conditions and restrictions as set forth in GA-~~3429 and GA-32~~, and adopts and incorporates any further Proclamations modifying, amending or superseding GA-~~3429 or GA-32~~ during the term of Abilene's declaration of local disaster.

The City Manager is authorized without further Council action to enforce these provisions to the fullest extent allowed by law.

11. In the event the Governor of the State of Texas amends or modifies his Executive Order GA-~~3429 or GA-32~~, this Declaration and Order is automatically amended or modified without further Council action to reflect said amendments or modifications to the Governor's Executive Order. It being the express intent of the City Council and this Declaration and Order to follow the Governor's Executive Order.
12. All public, private and commercial laboratories operating within the City of Abilene and performing COVID-19 testing shall report by 5:00 p.m. each day for the prior 24-hour period to the Abilene-Taylor County Public Health District the following information:
 - (a) The number of COVID-19 tests performed;
 - (b) The number of positive COVID-19 tests; and

(c) The patient names and demographic information of positive COVID-19 tests.

This information will be used solely for public health purposes to monitor the testing conducted in the City of Abilene, and mitigate and contain the spread of COVID-19.

13. That any City ordinance or regulation imposing a time requirement for payment, filing or appealing a decision, may be extended by the Mayor without further confirmation by the City Council.

14. That the Mayor may suspend or modify any other ordinance or regulation of the City of Abilene for a period of not more than seven days from the date of this resolution unless continued or renewed by the City Council.

15. That the City Manager or designee of the City Manager is authorized, without further approval of the City Council, to:

- (a) Make application for local, state and federal assistance as necessary and/or applicable;
- (b) Accept on behalf of the City services, gifts, grants, equipment, supplies, and/or materials whether from private, nonprofit, or governmental sources;
- (c) Enter into Interlocal cooperation agreements or memorandums of understanding with other cities, counties, or jurisdictions to provide for law enforcement assistance or other shared services to assist in this Resolution or the COVID-19 pandemic;
- (d) Contract for expenditures for budgeted items and emergency expenditures in an amount not to exceed \$250,000; and
- (e) Defer any fines or fees imposed by the City.

After cessation of this emergency and state of disaster, the City Manager shall provide the City Council a list of all actions taken under this paragraph.

16. That although not required by law and out of an abundance of caution, the City Manager is authorized to (and any prior acts in response to the COVID-19 pandemic are ratified):

- (a) Close, including closure to the public, of any City offices, facilities, or properties, including parks, playgrounds, or playground equipment; and
- (b) Provide city services by means other than in-person delivery, such as accepting permit applications online or by mail only, and/or to cease any city service that are not required by state or federal law.

17. That any ordinances, rules, or regulations of the City of Abilene, Texas, that conflict with this Resolution are hereby suspended, such suspension to remain in effect until the state of disaster is terminated or until there is a subsequent Resolution of this Council, whichever occurs first.
18. That pursuant to Section 418.020(d) of the Texas Government Code, the City of Abilene is authorized to:
 - (a) Temporarily or permanently acquire by lease, purchase, or other means sites required for installation of temporary housing units or emergency shelters for disaster victims; and
 - (b) Enter into arrangements necessary to prepare or equip the site to use the housing units or shelters, including arrangements for the purchase of temporary housing units or shelters and the payment of transportation charges.
19. That failure to comply with any of the provisions of this Order constitutes an imminent threat to public health.
20. Pursuant to Section 418.173, Government Code, failure to comply with this Order is an offense punishable by a fine not to exceed \$1,000, ~~except as otherwise provided in the Governor's Executive Order GA-34. Pursuant to the Governor's Executive Order GA-29, failure to wear a face covering as required in GA-29 is punishable by a fine not to exceed \$250 for a second violation and each subsequent violation.~~
21. That any violation of this Resolution, Declaration and Order can be enjoined by the City of Abilene by a suit filed in a court of competent jurisdiction, and this remedy shall be in addition to any penal provision in this Resolution, Declaration and Order or in the Code of Ordinances, City of Abilene, Texas.
22. That nothing in this Resolution, Declaration and Order shall be construed to affect any suit or proceeding pending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or prior ordinance; nor shall any legal right or remedy of any character be lost, impaired, or affected by this Resolution.
23. All provisions of this Resolution, Declaration and Order should be interpreted to effectuate its intent.
24. That this Declaration and Order is effective immediately and continues until 11:59 p.m. ~~April 8~~~~March 11~~, 2021 unless otherwise modified, terminated or extended.

25. That the terms and provisions of this Resolution, Declaration and Order shall be deemed to be severable and that if any section, subsection, sentence, clause, phrase or word herein shall be declared to be invalid or unconstitutional, the same shall not affect the validity or constitutionality of any other section, subsection, sentence, clause, phrase or word herein, and the remainder of this Resolution, Declaration and Order shall continue in full force and effect the same as if such invalid or unconstitutional provision had never been a part hereof.

ADOPTED this 11th day of ~~March~~February, 2021.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

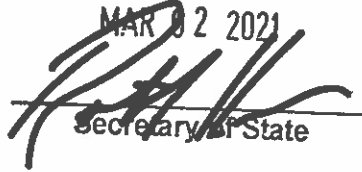


GOVERNOR GREG ABBOTT

March 2, 2021

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
1:15 PM O'CLOCK

MAR 02 2021


Secretary of State

The Honorable Ruth R. Hughs
Secretary of State
State Capitol Room 1E.8
Austin, Texas 78701

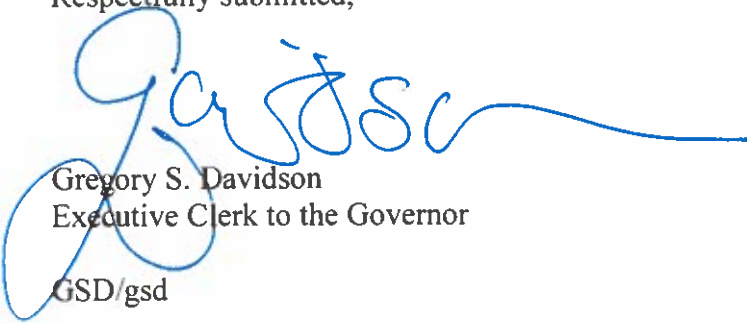
Dear Secretary Hughs:

Pursuant to his powers as Governor of the State of Texas, Greg Abbott has issued the following:

Executive Order No. GA-34 relating to the opening of Texas in response to the
COVID-19 disaster.

The original executive order is attached to this letter of transmittal.

Respectfully submitted,


Gregory S. Davidson
Executive Clerk to the Governor

GSD/gsd

Attachment

POST OFFICE BOX 12428 AUSTIN, TEXAS 78711 512-463-2000 (VOICE) DIAL 7-1-1 FOR RELAY SERVICES

Executive Order

BY THE
GOVERNOR OF THE STATE OF TEXAS

Executive Department
Austin, Texas
March 2, 2021

EXECUTIVE ORDER GA 34

Relating to the opening of Texas in response to the COVID-19 disaster.

WHEREAS, I, Greg Abbott, Governor of Texas, issued a disaster proclamation on March 13, 2020, certifying under Section 418.014 of the Texas Government Code that the novel coronavirus (COVID-19) poses an imminent threat of disaster for all counties in the State of Texas; and

WHEREAS, in each subsequent month effective through today, I have renewed the disaster declaration for all Texas counties; and

WHEREAS, I have issued executive orders and suspensions of Texas laws in response to COVID-19, aimed at protecting the health and safety of Texans and ensuring an effective response to this disaster; and

WHEREAS, I issued Executive Order GA-08 on March 19, 2020, mandating social-distancing restrictions in accordance with guidelines promulgated by President Donald J. Trump and the Centers for Disease Control and Prevention (CDC); and

WHEREAS, I subsequently issued a series of superseding executive orders aiming to achieve the least restrictive means of combatting the evolving threat to public health by adjusting social-distancing restrictions while implementing a safe, strategic plan to reopen Texas; and

WHEREAS, under Executive Order GA-32, in effect since October 14, 2020, most establishments have been able to operate up to at least 75 percent of total occupancy, except in some areas with high hospitalizations as defined in that order, where most establishments have been able to operate up to at least 50 percent of total occupancy; and

WHEREAS, I also issued Executive Order GA-29, regarding the use of face coverings to control the spread of COVID-19, and a series of executive orders, most recently GA-31, limiting certain medical surgeries and procedures; and

WHEREAS, COVID-19 hospitalizations and the rate of new COVID-19 cases have steadily declined due to the millions of Texans who have voluntarily been vaccinated, many more who are otherwise immune, improved medical treatments for COVID-19 patients, abundant supplies of testing and personal protective equipment, and Texans' adherence to safe practices like social distancing, hand sanitizing, and use of face coverings; and

WHEREAS, in the Texas Disaster Act of 1975, the legislature charged the governor with the responsibility "for meeting ... the dangers to the state and people presented by

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SECRETARY OF STATE
1:15pm O'CLOCK

MAR 02 2021

disasters” under Section 418.011 of the Texas Government Code, and expressly granted the governor broad authority to fulfill that responsibility; and

WHEREAS, under Section 418.012, the “governor may issue executive orders ... hav[ing] the force and effect of law;”

NOW, THEREFORE, I, Greg Abbott, Governor of Texas, by virtue of the power and authority vested in me by the Constitution and laws of the State of Texas, and in accordance with guidance from medical advisors, do hereby order the following on a statewide basis effective at 12:01 a.m. on March 10, 2021:

1. In all counties not in an area with high hospitalizations as defined below:
 - a. there are no COVID-19-related operating limits for any business or other establishment; and
 - b. individuals are strongly encouraged to wear face coverings over the nose and mouth wherever it is not feasible to maintain six feet of social distancing from another person not in the same household, but no person may be required by any jurisdiction to wear or to mandate the wearing of a face covering.

“Area with high hospitalizations” means any Trauma Service Area that has had seven consecutive days in which the number of COVID-19 hospitalized patients as a percentage of total hospital capacity exceeds 15 percent, until such time as the Trauma Service Area has seven consecutive days in which the number of COVID-19 hospitalized patients as a percentage of total hospital capacity is 15 percent or less. A current list of areas with high hospitalizations will be maintained at www.dshs.texas.gov/ga3031.

2. In any county located in an area with high hospitalizations as defined above:
 - a. there are no state-imposed COVID-19-related operating limits for any business or other establishment;
 - b. there is no state-imposed requirement to wear a face covering; and
 - c. the county judge may use COVID-19-related mitigation strategies; provided, however, that:
 - i. business and other establishments may not be required to operate at less than 50 percent of total occupancy, with no operating limits allowed to be imposed for religious services (including those conducted in churches, congregations, and houses of worship), public and private schools and institutions of higher education, and child-care services;
 - ii. no jurisdiction may impose confinement in jail as a penalty for violating any order issued in response to COVID-19; and
 - iii. no jurisdiction may impose a penalty of any kind for failure to wear a face covering or failure to mandate that customers or employees wear face coverings, except that a legally authorized official may act to enforce trespassing laws and remove violators at the request of a business establishment or other property owner.
3. In providing or obtaining services, every person (including individuals, businesses, and other legal entities) is strongly encouraged to use good-faith efforts and available resources to follow the Texas Department of State Health Services (DSHS) health recommendations, found at www.dshs.texas.gov/coronavirus.
4. Nothing in this executive order precludes businesses or other establishments from requiring employees or customers to follow additional hygiene measures, including the wearing of a face covering.
5. Nursing homes, state supported living centers, assisted living facilities, and long-

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
1:15 PM O'CLOCK
MAR 02 2021

term care facilities should follow guidance from the Texas Health and Human Services Commission (HHSC) regarding visitations, and should follow infection control policies and practices set forth by HHSC, including minimizing the movement of staff between facilities whenever possible.

6. Public schools may operate as provided by, and under the minimum standard health protocols found in, guidance issued by the Texas Education Agency. Private schools and institutions of higher education are encouraged to establish similar standards.
7. County and municipal jails should follow guidance from the Texas Commission on Jail Standards regarding visitations.
8. Executive Orders GA-17, GA-25, GA-29, and GA-31 are rescinded in their entirety.
9. This executive order shall supersede any conflicting order issued by local officials in response to the COVID-19 disaster, but only to the extent that such a local order restricts services allowed by this executive order or allows gatherings restricted by this executive order. Pursuant to Section 418.016(a) of the Texas Government Code, I hereby suspend Sections 418.1015(b) and 418.108 of the Texas Government Code, Chapter 81, Subchapter E of the Texas Health and Safety Code, and any other relevant statutes, to the extent necessary to ensure that local officials do not impose restrictions in response to the COVID-19 disaster that are inconsistent with this executive order, provided that local officials may enforce this executive order as well as local restrictions that are consistent with this executive order.
10. All existing state executive orders relating to COVID-19 are amended to eliminate confinement in jail as an available penalty for violating the executive orders. To the extent any order issued by local officials in response to the COVID-19 disaster would allow confinement in jail as an available penalty for violating a COVID-19-related order, that order allowing confinement in jail is superseded, and I hereby suspend all relevant laws to the extent necessary to ensure that local officials do not confine people in jail for violating any executive order or local order issued in response to the COVID-19 disaster.

This executive order supersedes Executive Orders GA-17, GA-25, GA-29, GA-31, and GA-32, but does not supersede Executive Orders GA-10 or GA-13. This executive order shall remain in effect and in full force unless it is modified, amended, rescinded, or superseded by the governor. This executive order may also be amended by proclamation of the governor.



Given under my hand this the 2nd
day of March, 2021.

A handwritten signature in black ink that reads "Greg Abbott".

GREG ABBOTT
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
1:15pm O'CLOCK

MAR 02 2021

ATTESTED BY:



RUTH R. HUGHS
Secretary of State

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
1:15pm O'CLOCK

MAR 02 2021



GOVERNOR GREG ABBOTT

February 4, 2021

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
4pm O'CLOCK

FEB 04 2021

Secretary of State

The Honorable Ruth R. Hughs
Secretary of State
State Capitol Room 1E.8
Austin, Texas 78701

Dear Secretary Hughs:

Pursuant to his powers as Governor of the State of Texas, Greg Abbott has issued the following:

A proclamation renewing the declaration stating that the novel coronavirus (COVID-19) poses an imminent threat of disaster for all counties in Texas.

The original proclamation is attached to this letter of transmittal.

Respectfully submitted,

Gregory S. Davidson
Executive Clerk to the Governor
GSD/gsd

Attachment

POST OFFICE BOX 12428 AUSTIN, TEXAS 78711 512-463-2000 (VOICE) DIAL 7-1-1 FOR RELAY SERVICES

PROCLAMATION

BY THE

Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

WHEREAS, I, Greg Abbott, Governor of Texas, issued a disaster proclamation on March 13, 2020, certifying under Section 418.014 of the Texas Government Code that the novel coronavirus (COVID-19) poses an imminent threat of disaster for all counties in the State of Texas; and

WHEREAS, in each subsequent month effective through today, I have issued proclamations renewing the disaster declaration for all Texas counties; and

WHEREAS, the Commissioner of the Texas Department of State Health Services, Dr. John Hellerstedt, has determined that COVID-19 represents a public health disaster within the meaning of Chapter 81 of the Texas Health and Safety Code; and

WHEREAS, I have issued executive orders and suspensions of Texas laws in response to COVID-19, aimed at protecting the health and safety of Texans and ensuring an effective response to this disaster; and

WHEREAS, a state of disaster continues to exist in all counties due to COVID-19;

NOW, THEREFORE, in accordance with the authority vested in me by Section 418.014 of the Texas Government Code, I do hereby renew the disaster proclamation for all counties in Texas.

Pursuant to Section 418.017, I authorize the use of all available resources of state government and of political subdivisions that are reasonably necessary to cope with this disaster.

Pursuant to Section 418.016, any regulatory statute prescribing the procedures for conduct of state business or any order or rule of a state agency that would in any way prevent, hinder, or delay necessary action in coping with this disaster shall be suspended upon written approval of the Office of the Governor. However, to the extent that the enforcement of any state statute or administrative rule regarding contracting or procurement would impede any state agency's emergency response that is necessary to cope with this declared disaster, I hereby suspend such statutes and rules for the duration of this declared disaster for that limited purpose.

In accordance with the statutory requirements, copies of this proclamation shall be filed with the applicable authorities.



IN TESTIMONY WHEREOF, I have hereunto signed my name and have officially caused the Seal of State to be affixed at my office in the City of Austin, Texas, this the 4th day of February, 2021.

A handwritten signature in black ink that reads "Greg Abbott".

GREG ABBOTT
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
4pm O'CLOCK

FEB 04 2021

ATTESTED BY:



RUTH R. HUGHS
Secretary of State

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
4pm O'CLOCK
FEB 04 2021

Resolution:
**Modifying & Extending the
Local Disaster Declaration**



Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Honorable Mayor & Members of City Council

FROM: Robert Hanna, City Manager

SUBJECT: 7. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action Extending the Declaration of Local Disaster (Winter Weather) Issued February 19, 2021 (*Robert Hanna*)

GENERAL INFORMATION

On February 12, 2021, the Mayor of the City of Abilene issued his Declaration of Local Disaster due to widespread and severe damage and injury due to the February Winter Weather event and extreme cold conditions and wind.

On February 12, 2021, the Governor of the State of Texas issued his Proclamation declaring a state of disaster in all 254 counties in the State of Texas due to severe winter weather posing an imminent threat of widespread and severe property damage, injury, and loss of life due to prolonged freezing temperatures, heavy snow, and freezing rain statewide.

On February 19, 2021, the City Council Extended the Declaration of Local Disaster regarding the Winter Weather storm event. That Declaration is effective until March 11, 2021.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 2nd Resolution Extending Declaration of Local Disaster Winter Weather redline
2. abilene disaster dec winter weather
3. Governor proc02122021
4. 023-2021 - Extending the Disaster Declaration Issued on February 12 for the Winter Storm Event
5. Disaster Declaration PPT (Winter Storm)

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL, CITY OF ABILENE, TEXAS, EXTENDING THE DECLARATION OF LOCAL DISASTER REGARDING THE ~~FEBRUARY~~ WINTER WEATHER EVENT ISSUED ON FEBRUARY 1912, 2021.

WHEREAS, on February 12, 2021, the Mayor of the City of Abilene, by proclamation, issued a Declaration of Local Disaster regarding the February Winter Weather event and extreme cold conditions and winds in the City of Abilene; and

WHEREAS, on February 12, 2021, the Governor of the State of Texas issued his Proclamation declaring a state of disaster in all 254 counties in the State of Texas due to severe winter weather posing an imminent threat of widespread and severe property damage, injury, and loss of life due to prolonged freezing temperatures, heavy snow, and freezing rain statewide; and

WHEREAS, on February 19, 2021, the City Council issued its Resolution Extending the Declaration of Local Disaster regarding the Winter Weather event, which was effective until March 11, 2021; and

WHEREAS, the City Council has determined that further extending the ~~Mayor's~~ Declaration of Local Disaster regarding the Winter Weather event is necessary to protect the residents of the City of Abilene; and

WHEREAS, the City Council finds that it is in the public interest to authorize additional authority as described herein pursuant to the Texas Disaster Act of 1975, as amended, Texas Government Code, and provide rules to protect the health of persons in the City of Abilene, pursuant to the Texas Government Code and Texas Health and Safety Code.

NOW THEREFORE, IT IS HEREBY RESOLVED AND DECLARED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

1. The foregoing recitals are incorporated herein and made findings of fact.
2. That the City Council hereby extends and continues the local state of disaster for the City of Abilene, Texas, pursuant to Section 418.108(b) of the Texas Government Code.
3. Pursuant to Section 418.108(c) of the Government Code, this extension and continuation of the declaration of the local state of disaster shall be given prompt and general publicity and shall be filed promptly with the City Secretary.
4. Pursuant to Section 418.108(d) of the Government Code, this renewal and continuation of the declaration of a local state of disaster continues activation of the emergency management plan for the City of Abilene. The furnishing of aid and assistance under the declaration is hereby authorized. The appropriate preparedness and response aspects of the plan are continued.

5. The use of all available resources of the City of Abilene that are reasonably necessary to cope with this disaster are hereby authorized.
6. To the extent permitted by law, any local ordinance or administrative rule prescribing the procedures for conduct of City business or any local ordinance or administrative rule that would in any way prevent, hinder, or delay necessary action in coping with this disaster, including any local ordinance or administrative rule regarding contracting or procurement with would impede the City's emergency response necessary to cope with this declared disaster, are hereby suspended, but only for the duration of this declared local disaster and only for that limited purpose.
7. Pursuant to Section 418.108(g) of the Government Code, the City of Abilene may control ingress to and egress from a disaster area within the incorporated limits of the City of Abilene and control the movement of persons and the occupancy of premises in that area.
8. Pursuant to Section 122.006 of the Texas Health and Safety Code, the City of Abilene may adopt rules to protect the health of persons in the municipality.
9. That this Declaration and Order is effective is effective until April 8~~March 11~~, 2021 unless otherwise terminated or extended.
10. That the terms and provisions of this Resolution, Declaration and Order shall be deemed to be severable and that if any section, subsection, sentence, clause, phrase or word herein shall be declared to be invalid or unconstitutional, the same shall not affect the validity or constitutionality of any other section, subsection, sentence, clause, phrase or word herein, and the remainder of this Resolution, Declaration and Order shall continue in full force and effect the same as if such invalid or unconstitutional provision had never been a part hereof.

ADOPTED this 11~~19~~th day of March~~February~~, 2021.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

DECLARATION OF LOCAL DISASTER

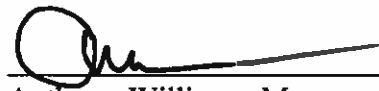
WHEREAS, the City of Abilene, Texas, on the 12th day of February, 2021, has suffered widespread or severe damage, injury, or loss of life or property resulting from the February Winter Weather event and extreme cold conditions and winds; and

WHEREAS, the Mayor of the City of Abilene, Texas, has determined that extraordinary measures must be taken to alleviate the suffering of people and to protect or rehabilitate property.

NOW, THEREFORE, BE IT PROCLAIMED BY THE MAYOR OF THE CITY OF ABILENE, TEXAS:

1. That a local state of disaster is hereby declared for the City of Abilene, Texas pursuant to Section 418.108(a) of the Texas Government Code.
2. Pursuant to Section 418.108(b) of the Texas Government Code, the state of disaster shall continue for a period of not more than seven (7) days from the date of this declaration unless continued or renewed by the City Council of the City of Abilene, Texas.
3. Pursuant to Section 418.108(c) of the Texas Government Code, this declaration of a local state of disaster shall be given prompt and general publicity and shall be filed promptly with the City Secretary.
4. Pursuant to Section 418.108(d) of the Texas Government Code, this declaration of a local state of disaster activates the city emergency management plan.
5. That his proclamation shall take effect immediately from and after its issuance.

ORDERED this the 12th day of February, 2021.



Anthony Williams, Mayor

PROCLAMATION

BY THE

Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

I, GREG ABBOTT, Governor of the State of Texas, do hereby certify that severe winter weather poses an imminent threat of widespread and severe property damage, injury, and loss of life due to prolonged freezing temperatures, heavy snow, and freezing rain statewide.

THEREFORE, in accordance with the authority vested in me by Section 418.014 of the Texas Government Code, I do hereby declare a state of disaster in all 254 counties based on the existence of such threat.

Pursuant to Section 418.017 of the code, I authorize the use of all available resources of state government and of political subdivisions that are reasonably necessary to cope with this disaster.

Pursuant to Section 418.016 of the code, any regulatory statute prescribing the procedures for conduct of state business or any order or rule of a state agency that would in any way prevent, hinder, or delay necessary action in coping with this disaster shall be suspended upon written approval of the Office of the Governor. However, to the extent that the enforcement of any state statute or administrative rule regarding contracting or procurement would impede any state agency's emergency response that is necessary to protect life or property threatened by this declared disaster, I hereby authorize the suspension of such statutes and rules for the duration of this declared disaster.

In accordance with the statutory requirements, copies of this proclamation shall be filed with the applicable authorities.

IN TESTIMONY WHEREOF, I have hereunto signed my name and have officially caused the Seal of State to be affixed at my office in the City of Austin, Texas, this the 12th day of February, 2021.



GREG ABBOTT
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
3:30 p.m. O'CLOCK
FEB 12 2021

ATTESTED BY:



RUTH R. HUGHS
Secretary of State

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
3:30 PM O'CLOCK
FEB 12 2021

RESOLUTION NO. 23-2021

RESOLUTION OF THE CITY COUNCIL, CITY OF ABILENE, TEXAS, EXTENDING THE DECLARATION OF LOCAL DISASTER REGARDING THE FEBRUARY WINTER WEATHER EVENT ISSUED ON FEBRUARY 12, 2021.

WHEREAS, on February 12, 2021, the Mayor of the City of Abilene, by proclamation, issued a Declaration of Local Disaster regarding the February Winter Weather event and extreme cold conditions and winds in the City of Abilene; and

WHEREAS, on February 12, 2021, the Governor of the State of Texas issued his Proclamation declaring a state of disaster in all 254 counties in the State of Texas due to severe winter weather posing an imminent threat of widespread and severe property damage, injury, and loss of life due to prolonged freezing temperatures, heavy snow, and freezing rain statewide; and

WHEREAS, the City Council has determined that extending the Mayor's Declaration of Local Disaster is necessary to protect the residents of the City of Abilene; and

WHEREAS, the City Council finds that it is in the public interest to authorize additional authority as described herein pursuant to the Texas Disaster Act of 1975, as amended, Texas Government Code, and provide rules to protect the health of persons in the City of Abilene, pursuant to the Texas Government Code and Texas Health and Safety Code.

NOW THEREFORE, IT IS HEREBY RESOLVED AND DECLARED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

1. The foregoing recitals are incorporated herein and made findings of fact.
2. That the City Council hereby extends and continues the local state of disaster for the City of Abilene, Texas, pursuant to Section 418.108(b) of the Texas Government Code.
3. Pursuant to Section 418.108(c) of the Government Code, this extension and continuation of the declaration of the local state of disaster shall be given prompt and general publicity and shall be filed promptly with the City Secretary.
4. Pursuant to Section 418.108(d) of the Government Code, this renewal and continuation of the declaration of a local state of disaster continues activation of the emergency management plan for the City of Abilene. The furnishing of aid and assistance under the declaration is hereby authorized. The appropriate preparedness and response aspects of the plan are continued.
5. The use of all available resources of the City of Abilene that are reasonably necessary to cope with this disaster are hereby authorized.

6. To the extent permitted by law, any local ordinance or administrative rule prescribing the procedures for conduct of City business or any local ordinance or administrative rule that would in any way prevent, hinder, or delay necessary action in coping with this disaster, including any local ordinance or administrative rule regarding contracting or procurement with would impede the City's emergency response necessary to cope with this declared disaster, are hereby suspended, but only for the duration of this declared local disaster and only for that limited purpose.
7. Pursuant to Section 418.108(g) of the Government Code, the City of Abilene may control ingress to and egress from a disaster area within the incorporated limits of the City of Abilene and control the movement of persons and the occupancy of premises in that area.
8. Pursuant to Section 122.006 of the Texas Health and Safety Code, the City of Abilene may adopt rules to protect the health of persons in the municipality.
9. That this Declaration and Order is effective until March 11, 2021 unless otherwise terminated or extended.
10. That the terms and provisions of this Resolution, Declaration and Order shall be deemed to be severable and that if any section, subsection, sentence, clause, phrase or word herein shall be declared to be invalid or unconstitutional, the same shall not affect the validity or constitutionality of any other section, subsection, sentence, clause, phrase or word herein, and the remainder of this Resolution, Declaration and Order shall continue in full force and effect the same as if such invalid or unconstitutional provision had never been a part hereof.

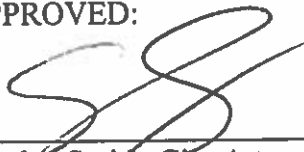
ADOPTED this 19th day of February, 2021.

ATTEST:


Shawna Atkinson, City Secretary


Anthony Williams, Mayor

APPROVED:


Stanley Smith, City Attorney

Resolution:
**Extending the Winter Storm
Local Disaster Declaration**



Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Michael Rice, Assistant City Manager

SUBJECT: 8. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on the Five Points Business Park Roadway / Driveway Engineering Services Contract (Michael Rice)

GENERAL INFORMATION

The City of Abilene and the DCOA applied for, and received, an Economic Development Administration (EDA) Grant from the U.S. Department of Commerce, with Federal Funds, for \$1,837,500.00. This Grant has a matching funds requirement of \$787,500.00, resulting in total project funding total of \$2,625,000.00.

The scope of the project includes the reconstruction of Marigold Street between Arnold Blvd and Fulwiler Rd (36' wide Collector Street with curbs and gutters), the Complete removal and replacement of Fulwiler Rd between W. Stamford Street to Five Points Parkway (64' wide Arterial Street with curbs and gutters), a sidewalk on the E. side of Fulwiler Rd, new Concrete access and maneuvering areas, and Stormwater Drainage Improvements.

SPECIAL CONSIDERATIONS

A Request for Proposals for Engineering Services for the project was advertised on Dec. 20 and Dec. 27, 2020. Two Proposals were received and evaluated. City Staff determined the Proposal from eHT was the best proposal received.

The Engineering Services procurement process, and the Engineering Services Contract were sent to and reviewed by EDA and found to be in compliance with grant requirements.

The contract includes: Schematic Design, Construction Documents, Bid Administration, and Construction Administration.

FUNDING/FISCAL IMPACT

The contract with eHT is for the fixed fee amount of \$128,500.00

STAFF RECOMMENDATION

Approval

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. eHT Contract Resolution.2021.03.11
2. eHT-Five Points contract-council
3. Final Budget Summary
4. Signed CD-450
5. Presentation-5 Points Business Park Grant.Engineering Services Contract

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS,
AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH ENPROTEC /
HIBBS & TODD, INC. (eHT)**

WHEREAS, The City of Abilene desires to install public improvements associated with the 5 Points Business Park in response to an EDA Grant application and award to the City of Abilene, TX; and,

WHEREAS, The City of Abilene has selected Enprotec/Hibbs & Todd, Inc. for the schematic design, construction documents, bid administration, and construction administration for said project; and,

WHEREAS, The City Council authorizes the City Manager to execute an agreement with Enprotec/Hibbs & Todd, Inc. in the amount of \$128,500.00 for engineering services associated with the 5 Points Business Park.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY
OF ABILENE, TEXAS**

- PART 1: The City Council authorizes the City Manager to execute an agreement with Enprotec/Hibbs & Todd, Inc.
- PART 2: That the agreement is in the amount of \$128,500.00 for the design and administration of the public improvements.
- PART 3: That this resolution will take effect immediately from and after passage.

ADOPTED this 11th day of March, 2021.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney



PROFESSIONAL SERVICES CONTRACT

Engineers & Architects

This contract, dated the 12th day of March, 2021, is between the City of Abilene, a home rule municipal corporation of the State of Texas ("City"), and Enprotec / Hibbs & Todd, Inc. (eHT), a Corporation organized under the laws of the State of Texas ("Consultant").

The City is engaged in engineering services for Five Points Roadway Project and desires to engage the services of Consultant, as an independent contractor and not as an employee, to assist in the project and to render his or her or its services on the terms and conditions provided in this Contract.

The Consultant is a[n] qualified engineer properly licensed/certified to practice in the State of Texas. Consultant desires to render professional services to the City on the terms and conditions provided in this Contract.

The Consultant must perform services with the professional skill and care ordinarily provided by competent engineers or architects practicing in the same or similar locality and under the same or similar circumstances and professional license, and as expeditiously as is prudent considering the ordinary professional skill and care of a competent engineer or architect.

THEREFORE, the City engages the services of the Consultant. In consideration of the mutual promises contained in this Contract, the parties agree as follows:

I. TERMS

In consideration of the compensation stated in paragraph II, the Consultant must provide all services as described in Attachment A, which is incorporated by reference for all purposes. The Consultant must complete all services by a mutually agreed upon date.

II. FEE

For the services to be rendered under this Contract, the Consultant will be entitled to a fee as described in Attachment B, which is incorporated by reference for all purposes.

III. FACILITIES

The Consultant will furnish all facilities and equipment that may be necessary to perform services required under this agreement.

IV. ASSIGNMENT

The Consultant may not assign in whole or in part any rights, duties, obligations or interest arising from this agreement without the City's prior written consent. In the event of an assignment by the Consultant to which the City has consented, the assignee or assignee's legal representative must agree in writing with the City to personally assume, perform, and be bound by all the provisions of this Contract. All of the terms and provisions of this Contract are binding on Consultant's successors and assigns and may be enforced by the City against such successors and assigns.

V. STATUS OF CONSULTANT

The Consultant is an Independent Contractor. Consultant and Consultant's employees are not the agents, servants or employees of the City.

VI. AMENDMENT OR MODIFICATION

This contract, including attachments, constitutes the entire agreement of the parties. Any statements, promises, or agreements made by either party or its agent which are not contained in this contract are of no effect. This contract may not be amended or modified except by both parties' written consent. This Contract supersedes any prior understandings or written or oral agreements between the parties respecting the subject matter of this Contract.

VII. OWNERSHIP OF DOCUMENTS AND MATERIALS

All documents and materials prepared by Consultant under the terms of this contract are the Consultant's property from the time of preparation. Consultant will deliver copies of the documents and materials to the City or make them available for inspection *whenever requested*. City has the right to make duplicate copies of such documents or materials for its own file or use for any other such purposes as the City deems necessary and there shall be no additional costs incurred because of such copying or use.

VIII. NONDISCLOSURE

The Consultant may not show to any person or entity any documents, reports, plans, programs, reports, drawings, or any other material which Consultant prepares or acquires in performing this contract, including any duplicate copies kept by Consultant. The Consultant may not disclose to any person or entity any information regarding the City's activities. The City may, however, specifically authorize a limited disclosure at its discretion.

IX. INDEMNITY

A. Definitions

For the purpose of this section the following definitions apply:

“City” shall mean all officers, agents and employees of the City of Abilene.

“Claims” shall mean all claims, liens, suits, demands, accusations, allegations, assertions, complaints, petitions, proceedings and causes of action of every kind and description brought for damages.

“Consultant” includes the person, corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.

“Consultant’s employees” shall mean any employees, officers, agents, subcontractors, licensee and invitees of Consultant.

“Damages” shall mean each and every injury, wound, hurt, harm, fee, damage, cost, expense, outlay, expenditure or loss of any and every nature, including but not limited to:

- (i) injury or damage to any property or right
- (ii) injury, damage, or death to any person or entity
- (iii) attorneys fees, witness fees, expert witness fees and expenses, and
- (iv) all other costs and expenses of litigation

“Premise Defects” shall mean any defect, real or alleged, which now exists or which may hereafter arise upon the premises.

B. Indemnity

The Consultant shall indemnify, hold harmless and defend the City against liability for damage that is caused by or results from an act of negligence, intentional tort, intellectual property infringement, or failure to pay a subcontractor or supplier committed by the Consultant or the Consultant’s agent, or another entity over which the Consultant exercises control.

The Consultant is an independent contractor and is not, with respect to its acts or omissions, an agent or employee of the City.

Consultant must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of Consultant’s employees while in the vicinity where the work is

being done. The City is not liable or responsible for the negligence or intentional acts or omissions of the Consultant or Consultant's employees.

The City assumes no responsibility or liability for damages which are directly or indirectly attributable to premise defects. Responsibility for all such defects is expressly assumed by the Consultant.

The City and Consultant must provide the other prompt and timely notice of any covered event which in any way affects or might affect the Consultant or City. The City has the right to compromise and defend the same to the extent of its own interests.

X. INSURANCE

A. GENERAL REQUIREMENTS

The Consultant agrees to maintain the type and amounts of insurance required in this contract throughout the term of the agreement. The Consultant is solely responsible for providing the required certificates of insurance. The City may terminate this agreement if the Consultant fails to timely comply with the insurance requirements.

The required insurance must be issued by a company or companies of sound and adequate financial responsibility and authorized to do business in the State of Texas. All policies are subject to examination and approval by the City for their adequacy as to content, form of protection, and providing company.

The required insurance naming the City as additional insured must be primary insurance and not contributing with any other insurance available to City, under any third party liability policy.

Before the City executes the notice to proceed with any work under this agreement, the Consultant must provide the City Secretary with either an original certificate of insurance or a certified copy of the insurance policy evidencing the required insurance. Thereafter, the Consultant must furnish new certificates or copies of the policy before the expiration date.

Texas Labor Code Section 406.096 requires a city to ensure that contractors carry workers' compensation for each employee when the city is a party to any "building or construction contract." The code enumerates that "building and construction" includes:

- (A) erecting or preparing to erect a structure, including a building, bridge, roadway, public utility facility, or related appurtenance;
- (B) remodeling, extending, repairing, or demolishing a structure; or

(C) otherwise improving real property or an appurtenance to real property through similar activities.

B. ADDITIONAL REQUIREMENTS

The required liability insurances and their certificates must:

1. Name the City as an additional insured with respect to operations for which this agreement is made.
2. Provide for 30 days advance written notice of cancellation or material change.

C. TYPES AND AMOUNTS OF INSURANCE

The types of insurance required in this contract are those indicated by initials. If no initials appear on any of items 1 through 6, items 1 through 4 shall be required.

<u>Type</u>	<u>Amount</u>
<u>_X_</u> 1. Workers' Compensation Employer's Liability	Statutory \$100,000 per occurrence
<u>_X_</u> 2. Commercial (Public) Liability including, but not limited to: • Premises/Operations • Independent Contractors • Products/Completed Operations • Contractual Liability (insuring above indemnity) and where the exposures exist • Explosion Collapse and Underground	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
<u>_X_</u> 3. Business Automobile Liability to include coverage for: • Owned/Leased Autos • Non-Owned Autos • Hired Cars	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
<u>_X_</u> 4. Professional Liability	\$500,000 combined single limit (per occurrence)
<u> </u> 5. See Addendum for Special Coverages and/or revisions	

___6. No Insurance Required

XI. VENUE, CHOICE OF LAW AND INTERPRETATION

Venue for any cause of action arising under this contract is Taylor County, Texas. This contract is governed by the laws of the State of Texas both as to interpretation and performance. This contract shall, in any dispute over its meaning or application, be interpreted fairly and reasonably, and not more strongly for or against either party.

XII. TERMINATION

This contract may be terminated at any time upon 30 days written notice by City to Consultant. In the event of termination, Consultant will be compensated for work satisfactorily performed before the termination date.

If, through any cause, the Consultant fails to fulfill his obligations under this contract, or if the Consultant violates any of the agreements of this contract, the City has the right to terminate the contract by giving five days written notice to the Consultant. The Consultant will be compensated for work satisfactorily performed before the termination date.

The Consultant, however, is not relieved of liability to the City for damages sustained by the City because of any breach of contract by Consultant. The City may withhold any payments to Consultant for the purpose of setoff until the exact amount of damages due the City from the Consultant is determined and paid.

XIII. PROJECT REPRESENTATION

The City agrees to appoint a Project Representative to assist in obtaining information from various City departments as requested by Consultant and in coordinating, monitoring, and evaluating the project to its completion. The Project Representative has no control over the means, methods, techniques, or procedures employed by Consultant. The City is interested only in the results obtained under this contract; the manner and means of obtaining those results is solely under the Consultant's control.

XIV. NOTICE

All notices must be in writing, hand-delivered or mailed by certified mail, to the other party at the address below. The name and address for notification may be changed by notice to the other party.

City – ATTN:

**Michael Rice, ACM
P.O. Box 60
Abilene, Texas 79604**

Consultant – ATTN:

**BJ Prichard, PE - eHT
402 Cedar St.
Abilene, Texas 79601**

XV. COMPLIANCE WITH LAWS, CHARTER, ORDINANCES

Consultant, its agents, employees and subcontractors must comply with all applicable federal and state laws, the charter and ordinances of the City of Abilene, and with all applicable rules and regulations promulgated by local, state and national boards, bureaus and agencies. Consultant must obtain all necessary permits and licenses required in completing the work contracted for in this agreement.

XVI. NO INDEBTEDNESS

Consultant agrees that no payments owed by him of any nature whatsoever to the City, including payment in advance for service charges or any sums of any character whatsoever, shall become delinquent or in arrears.

The City will not knowingly award contracts for goods or services to any bidder in arrears to the City for any debt, claim, demand, or account whatsoever, including taxes, penalty and interest. Consultant is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset against any debt, claim, demand or account owed by the City to any person, firm or corporation in arrears to the City for any debt, claim, demand or account of any nature whatsoever, including taxes, penalty and interest.

XVII. EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the City to recruit, employ, and to provide compensation, promotion, and other conditions of employment without regard to race, color, religion, sex, age, national origin, or disability. The City affirms that employment decisions shall be made only on the basis of bonafide occupational qualifications. The City shall continually review its employment practices and personnel procedures and take positive steps to assure that equality of employment opportunity in the City of Abilene, Texas, is a fact as well as an ideal.

XVIII. VERIFICATION OF EMPLOYMENT ELIGIBILITY

Consultant must comply with the Immigration Reform and Control Act (IRCA) and may not knowingly obtain labor or services of an unauthorized alien. Consultant -- not City -- must verify eligibility for employment as required by IRCA.

XIX. MINORITY AND WOMEN BUSINESS ENTERPRISES

The City hereby gives notice that Minority and Women Business Enterprises will be afforded equal opportunities to submit bids in for this contract and will not be discriminated against on the grounds of race, ethnicity, color, sex, religion or national origin in awarding the contract. Technical assistance is available to Minority and Women Business Enterprises through the Texas

Tech University Small Business Development Center, 749 Gateway St., #301, Building C, Abilene, Texas, 79602, 325-670-0300.

XX. SALES TAX

The City qualifies as an exempt agency under the Texas Limited Sales, Excise and Use Tax Act (the "Tax Act"), and is not subject to any State or City sales taxes on materials incorporated into the project. Labor used in the performance of this contract is also not subject to State or City sales taxes. The City will provide an exemption certificate to the Consultant. The Consultant must have a sales tax permit issued by the Comptroller of Public Accounts and shall issue a resale certificate complying with the Tax Act, as amended, when purchasing said materials. The Consultant is responsible for any sales taxes applicable to equipment purchases, rentals, leases, consumable supplies which are not incorporated into the project, tangible personal property purchased for use in the performance of this contract and not completely consumed, or other taxable services used to perform this contract, or other taxes required by law in connection with this contract.

XXI. LEGAL CONSTRUCTION

In the event that any one or more of the provisions contained in this Contract is for any reason held to be invalid, illegal, or unenforceable in any respect, that invalidity, illegality, or unenforceability will not affect any other provisions, and the Contract will be construed as if the invalid, illegal, or unenforceable provision had never been contained in it.

XXII. BOYCOTT OF ISRAEL

In accordance with Chapter 2270, Texas Government Code, a governmental entity may not enter into a contract with a company for goods or services unless the contract contains a written verification from the company that it: (1) does not boycott Israel; and (2) will not boycott Israel during the term of the contract.

This section only applies to a contract that: (a) is between a governmental entity and a company with 10 or more full-time employees, and (b) has a value of \$100,000 or more that is to be paid wholly or partly from public funds of the governmental entity. Additionally, "company" does not include a sole proprietorship.

If this section is applicable, the signatory executing this contract on behalf of company verifies that the company does not boycott Israel and will not boycott Israel during the term of this contract.

XXIII. SECTIONS AND OTHER HEADINGS

Section, paragraph, and other headings contained in this Contract are for reference purposes only and do not affect in any way the meaning or interpretation of this Contract.

XIV. COUNTERPARTS

This Contract may be executed in two or more counterparts (including fax, email, or electronic PDF counterparts), each of which shall be deemed an original and all of which together shall constitute one instrument.

{Remainder of Page Intentionally Left Blank—Signature Page Follows}

IN WITNESS HEREOF, the parties hereto have executed this contract effective as of the date written above:

CITY OF ABILENE

PROFESSIONAL

By: _____

By: 

Name: _____

Name: BJ Prichard, PE

Title: _____

Title: Project Manager

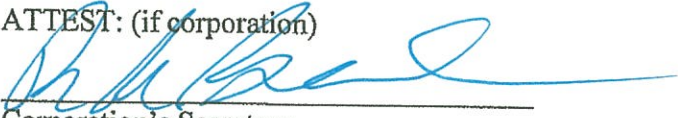
Address: 402 Cedar, Abilene, TX 79601

Phone Number: 325-698-5560

Federal Tax ID#: 75-2258512

ATTEST:

ATTEST: (if corporation)


Corporation's Secretary

City Secretary

Corporate Seal (if available)

APPROVED:

By: _____

City Attorney

ATTACHMENT A

Scope of Services

See Attached Exhibit “A” – Five Points Business Park Roadway and Driveway/Maneuvering Area Expansion

EXHIBIT "A"

SCOPE OF SERVICES FIVE POINTS BUSINESS PARK ROADWAY AND DRIVEWAY/MANEUVERING AREA EXPANSION

Consultant shall provide Basic and Additional Services as set forth below to assist City with the following:

The Development Corporation of Abilene (DCOA) and City of Abilene have received an Economic Development Administration grant for the construction of roadway and related infrastructure projects in the Five Points Business Park. The project consists of the reconstruction of Fulwiler Road to bring it into compliance with City design standards, the re-routing and re-construction of Marigold Street, and miscellaneous paving improvements extending into the adjacent properties.

Consultant shall develop plans, specifications and bidding documents associated with the Project as outlined below:

I. Basic Services – Schematic Design Phase

1. Consult with the City to determine specific project needs and requirements.
2. Provide a comprehensive analysis of existing conditions and determine whether the project requires the acquisition of additional property. Make any necessary surveys of existing right-of-way, topography, utilities, land use, geotechnical soils analysis or other field data required for proper design of the project.
3. Conduct a review of existing franchise utility providers (AEP, Atmos Energy, AT&T, etc.) that may have active facilities within the project area. Assist Client with coordination between various franchise utility providers as may be required to identify potential utility conflicts with the proposed roadway improvements and remedies for said conflicts.
4. Prepare schematic drawings for the proposed roadway and maneuvering area improvements that clearly communicate the overall scope of improvements, general dimensions, anticipated pavement sections, and preliminary Opinion of Probable Construction Cost (OPCC) for the Project.
5. Conduct Schematic Design Document milestone review meeting with City and DCOA staff members.

II. Basic Services – Construction Document Phase

After acceptance by City of the Schematic Design Documents and OPCC as determined in the Schematic Design Document Phase, but subject to any City-directed modifications or changes in the scope, extent, character, or design requirements of or for the Project, Consultant shall:

1. On the basis of the above acceptance, direction and authorization, prepare final Construction Drawings and Technical Specifications indicating the scope, extent, and character of the Work to be performed and furnished by Contractor. Specifications will be prepared in general

conformance with the 16-division format of the Construction Specifications Institute and will supplement the City's Standard Specifications for Construction.

2. Develop and include construction sequencing and traffic control plan for minimizing roadway closures. The plans will maintain access, as much as practical, to existing driveway approaches.
3. Ensure that construction plans for reconstruction of the roadway, driveway approaches, sidewalks and ramps adhere to ADA and TAS requirements.
4. Construction Documents and Specifications shall be in full compliance with the City of Abilene Standards and shall meet all requirements of the EDA grant provisions.
5. Furnish engineering data that will assist in the preparation of the required documents to secure approval of such governmental authorities as have jurisdiction over design criteria applicable to the Project for the Client.
6. Advise the Client of any adjustment to the cost projection for the Project caused by changes in scope, design requirements, or construction costs and furnish a revised cost projection for the Project based on the completed drawings and specifications.
7. Conduct Construction Document milestone review meeting with City and DCOA staff.
8. Assist Client with Final Construction Document submittal to EDA for approval.

Consultant's Services under the Construction Document Phase will be considered complete on the date when the final copies of the Construction Documents and Specifications required above have been delivered.

III. Basic Services – Bid Administration Phase

Following acceptance by City of the final Construction Documents and Specifications along with the most recent OPCC as determined during the Construction Documents phase, Consultant shall:

1. Assist City in advertising for and obtaining bids for the Work and, if applicable, attend a pre-Bid conference.
2. Issue Addenda as appropriate to clarify, correct, or change the Bidding Documents.
3. Consult with City as to the acceptability of subcontractors, suppliers, and other individuals and entities proposed by Contractor for those portions of the Work as to which such acceptability is required by the Bidding Documents.
4. Attend the Bid opening and assist City in evaluating Bids or proposals including the preparation of a Bid Tabulation.

5. Conduct Contractor eligibility verification and prepare an project award recommendation letter for City Council. Should it become necessary, issue a rejection of all bids and re-advertise bids.

Bid Administration Phase will be considered complete upon commencement of the Construction Phase or upon cessation of negotiations with prospective Contractors.

IV. Basic Services - Construction Phase

A. Upon successful completion of the Bid Administration Phase, Consultant shall provide:

1. *General Administration of Construction Contract.* Consult with City and act as City's representative as provided in the General Conditions. The extent and limitations of the duties, responsibilities and authority of Consultant as assigned in said General Conditions shall not be modified, except as Consultant may otherwise agree in writing. All of City's instructions to Contractor will be issued through Consultant, who shall have authority to act on behalf of City in dealings with Contractor to the extent provided in this Agreement and said General Conditions except as otherwise provided in writing.
2. *Pre-Construction Conference.* Participate in a Pre-Construction Conference prior to commencement of Work at the Site.
3. *Visits to Site and Observation of Construction.* In connection with observations of Contractor's work in progress while it is in progress:
 - a. Make visits to the Site at intervals appropriate to the various stages of construction, as Consultant deems necessary, in order to observe as an experienced and qualified design professional the progress and quality of the Work. Such visits and observations by Consultant, if any, are not intended to be exhaustive or to extend to every aspect of Contractor's work in progress or to involve detailed inspections of Contractor's work in progress beyond the responsibilities specifically assigned to Consultant in this Agreement and the Contract Documents, but rather are to be limited to spot checking, selective sampling, and similar methods of general observation of the Work based on Consultant's exercise of professional judgment as assisted by the Project Inspector, if any. Based on information obtained during such visits and such observations, Consultant will determine in general if Contractor's work is proceeding in accordance with the Contract Documents, and Consultant shall keep City informed of the progress of the Work.
 - b. The purpose of Consultant's visits to the Site, will be to enable Consultant to better carry out the duties and responsibilities assigned to and undertaken by Consultant during the Construction Phase, and, in addition, by the exercise of Consultant's efforts as an experienced and qualified design professional, to provide for City a greater degree of confidence that the completed Work will conform in general to the Contract Documents and that the integrity of the

design concept of the completed Project as a functioning whole as indicated in the Contract Documents has been implemented and preserved by Contractor. Consultant shall not, during such visits or as a result of such observations of Contractor's work in progress, supervise, direct, or have control over Contractor's work, nor shall Consultant have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected by Contractor, for safety precautions and programs incident to Contractor's work, or for any failure of Contractor to comply with Laws and Regulations applicable to Contractor's furnishing and performing the Work. Accordingly, Consultant neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform its work in accordance with the Contract Documents.

4. *Defective Work.* Recommend to City that Contractor's work be disapproved and rejected while it is in progress if, on the basis of such observations, Consultant believes that such work will not produce a completed Project that conforms generally to the Contract Documents or that it will prejudice the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents.
5. *Clarifications and Interpretations; Field Orders.* Issue necessary clarifications and interpretations of the Contract Documents to allow the orderly completion of the Contractor's work. Such clarifications and interpretations will be consistent with the intent of and reasonably inferable from the Contract Documents. Consultant may issue Field Orders through the City's representative, authorizing minor variations from the requirements of the Contract Documents.
6. *Change Orders and Work Change Directives.* Recommend Change Orders and Work Change Directives to the City, as appropriate, and support the City in the preparation of Change Orders and Work Change Directives as required.
7. *Shop Drawings and Samples.* Review and take appropriate action in respect to Shop Drawings and Samples and other data which Contractor is required to submit, but only for conformance with the information given in the Contract Documents and compatibility with the design concept of the completed Project as a functioning whole as indicated in the Contract Documents. Such reviews or other action will not extend to means, methods, techniques, sequences or procedures of construction or to safety precautions and programs incident thereto. Consultant has an obligation to meet any Contractor's submittal schedule that has earlier been acceptable to Consultant.
8. *Substitutes and "or-equal."* Evaluate and determine the acceptability of substitute or "or-equal" materials and equipment proposed by contractor, but subject to a reasonable number of substitution requests.
9. *Inspections and Tests.* Require such special inspections or tests of Contractor's work as deemed reasonably necessary, and receive and review all certificates of inspections, tests, and approvals required by Laws and Regulations or the Contract Documents. Consultant's review of such certificates will be for the purpose of

determining that the results certified indicate compliance with the Contract Documents and will not constitute an independent evaluation that the content or procedures of such inspections, tests, or approvals comply with the requirements of the Contract Documents. Consultant shall be entitled to rely on the results of such tests.

10. *Disagreements between City and Contractor.* Render formal written decisions on all claims of City and Contractor relating to the acceptability of contractor's work or the interpretation of the requirements of the Contract Documents pertaining to the execution and progress of Contractor's work. In rendering such decisions, Consultant shall be fair and not show partiality to City or Contractor and shall not be liable in connection with any decision rendered in good faith in such capacity.
11. *Applications for Payment.* Based on Consultant's observations as an experienced and qualified design professional and on review of Applications for Payment and accompanying supporting documentation:
 - a. Determine the amounts that Consultant recommends Contractor be paid. Such recommendations of payment will be in writing and will constitute Consultant's representation to City, based on such observations and review, that, to the best of Consultant's knowledge, information and belief, Contractor's work has progressed to the point indicated, the quality of such work is generally in accordance with the Contract Documents (subject to an evaluation of the Work as a functioning whole prior to or upon Substantial Completion, to the results of any subsequent tests called for in the Contract Documents and to any other qualifications stated in the recommendation), and the conditions precedent to Contractor's being entitled to such payment appear to have been fulfilled in so far as it is Consultant's responsibility to observe Contractor's work. In the case of unit price work, Consultant's recommendations of payment will include final determinations of quantities and classifications of Contractor's work (subject to any subsequent adjustments allowed by the Contract Documents). The responsibilities of Consultant contained in this paragraph are expressly subject to the limitations set forth in subparagraph b. below and other express or general limitations in this Agreement and elsewhere.
 - b. By recommending any payment, Consultant shall not thereby be deemed to have represented that observations made by Consultant to check the quality or quantity of Contractor's work as it is performed and furnished have been exhaustive, extended to every aspect of Contractor's work in progress, or involved detailed inspections of the Work beyond the responsibilities specifically assigned to Consultant in this Agreement and the Contract Documents. Neither Consultant's review of Contractor's work for the purposes of recommending payments nor Consultant's recommendation of any payment including final payment will impose on Consultant responsibility to supervise, direct, or control Contractor's work in progress or for the means, methods, techniques, sequences, or procedures of construction or safety precautions or programs incident thereto, or Contractor's compliance with Laws and

Regulations applicable to Contractor's furnishing and performing the Work. It will also not impose responsibility on Consultant to make any examination to ascertain how or for what purposes Contractor has used the moneys paid on account of the Contract Price, or to determine that title to any portion of the work in progress, materials, or equipment has passed to City free and clear of any liens, claims, security interests, or encumbrances, or that there may not be other matters at issue between City and Contractor that might affect the amount that should be paid.

12. *Contractor's Completion Documents.*

- a. Receive and review maintenance and operating instructions, schedules, and guarantees.
- b. Receive certificates of inspection, tests and approvals, Shop Drawings, Samples and other data approved as specified, and the annotated record documents which are to be assembled by Contractor in accordance with the Contract Documents to obtain final payment. The extent of such Consultant's review will be limited as stated.
- c. Consultant shall transmit these documents to City.

13. *Substantial Completion.* Promptly after notice from Contractor that Contractor considers the entire Work ready for its intended use, in company with City and Contractor, conduct an inspection to determine if the Work is Substantially Complete.

14. *Final Notice of Acceptability of the Work.* Conduct a final inspection to determine if the completed Work of Contractor is acceptable so that Consultant may recommend, in writing, final payment to Contractor. Accompanying the recommendation for final payment, Consultant shall also provide a "Notice of Acceptability of Work" that the Work is acceptable to the best of Consultant's knowledge, information, and belief and based on the extent of the services provided by Consultant under this Agreement.

B. *Duration of Construction Phase.* The Construction Phase will commence with the execution of the Construction Agreement for either Project or any part thereof and will terminate upon written recommendation by Consultant for final payment to Contractor.

C. *Limitation of Responsibilities.* Consultant shall not be responsible for the acts or omissions of any Contractor, or of any of their subcontractors, suppliers, or of any other individual or entity performing or furnishing any of the Work. Consultant shall not be responsible for failure of any Contractor to perform or furnish the Work in accordance with the Contract Documents.

V. *Additional Services Requiring City's Authorization in Advance*

A. If authorized in writing by City, Consultant shall furnish or obtain from others Additional Services of the types listed below. These services will be paid for by City.

1. Services resulting from significant changes in the scope, extent, or character of the portions of the Project designed or specified by Consultant or its design requirements including, but not limited to, changes in size, complexity, City's schedule, character of construction, or method of financing; and revising previously accepted studies, reports, Drawings, Specifications, or Contract Documents when such revisions are required by changes in Laws and Regulations enacted subsequent to the Effective Date of this Agreement or are due to any other causes beyond Consultant's control.
2. Furnishing services of Consultant's Consultants for other than Basic and Additional Services identified above.
3. Services attributable to multiple prime construction contracts, in excess of the one (1) contemplated under this Agreement.
4. Services during out-of-town travel required of Consultant other than for visits to the Site or City's office, or the Texas Commission on Environmental Quality.
5. Preparing for, coordinating with, participating in and responding to structured independent review processes, including, but not limited to, construction management, cost estimating, project peer review, value Consulting, and constructability review requested by City; and performing or furnishing services required to revise studies, reports, Drawings, Specifications, or other Bidding Documents as a result of such review processes.
6. Assistance in connections with Bid protests, rebidding, or renegotiating contracts for construction, materials, equipment, or services.
7. Providing assistance in resolving any Hazardous Environmental Condition in compliance with current Laws and Regulations.
8. Preparing to serve or serving as a Consultant or witness for City in any litigation, arbitration or other dispute resolution process related to the Project.
9. Providing services of a Resident Project Representative during construction.
10. Other services performed or furnished by Consultant not otherwise provided for in this Agreement.

ATTACHMENT B
PAYMENT SCHEDULE
PARTIES TO INITIAL OPTION SELECTED

OPTION 1 ____

Compensation is based on actual hours of work/time devoted to providing the described professional services and will be paid at a rate of \$_____ per hour not to exceed \$_____.

Professional must submit monthly invoices to City accompanied by an explanation of charges, professional fees, and services. City will pay invoices according to its normal payment procedures.

OPTION 2 ____

Payment is in a lump sum amount of \$_____ upon completion of the work and written acceptance by City's Project Representative.

No mechanic, contractor, subcontractor, materialman or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, the Contractor must execute and provide City with an Affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics and suppliers under this agreement have been paid in full, and that there are no claims pending of which Contractor has been notified.

OPTION 3 X

Payment is a fixed fee amount of \$128,500.00 payable per Exhibit "B" upon completion of the work and written acceptance by City's Project Representative.

No mechanic, contractor, subcontractor, materialman or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, the Professional shall execute and provide City with an Affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics and suppliers under this agreement have been paid in full, and that there are no claims pending of which Professional has been notified.

EXHIBIT "B"

PAYMENT

Payment will be made on a Lump Sum Basis of \$128,500, payable as outlined below:

Basic Engineering Services:

Schematic Design Phase	\$40,500
<i>Geotechnical Investigation</i>	<i>\$ 7,500</i>
<i>Topographic Survey</i>	<i>\$ 10,000</i>
<i>Franchise Utility Coordination</i>	<i>\$ 5,000</i>
<i>Schematic Design Documents</i>	<i>\$ 18,000</i>
Construction Document Phase	\$34,000
<i>Construction Drawings and Specifications</i>	
Bid Administration Phase	\$ 5,000
<i>Bid Administration Phase Services</i>	
Construction Phase	\$49,000
<i>Construction Management</i>	<i>\$ 10,000</i>
<i>Project Inspection</i>	<i>\$ 15,000</i>
<i>Conformance Testing</i>	<i>\$ 4,000</i>
<i>Construction Staking</i>	<i>\$ 20,000</i>

Payment for services beyond the original scope will be paid on a time and materials basis per the attached current Schedule of Charges. The Schedule of Charges is updated annually in January. Invoices for payment shall be submitted on a monthly basis and are subject to written acceptance by City's Project Representative.

No mechanic, contractor, subcontractor, materialman or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, the Engineer shall execute and provide City with an Affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics and suppliers under this agreement have been paid in full, and that there are no claims pending of which Engineer has been notified.

SCHEDULE: See attached Schedule of Charges.

Enprotec / Hibbs & Todd, Inc.
HOURLY CHARGES FOR PROFESSIONAL SERVICES (2021)

Charges include all salaries, salary expense, overhead, and profit.

Principal	\$ 220.00 per hour
Senior Project Manager	180.00 per hour
Project Manager	160.00 per hour
Senior Engineer / Geologist.....	145.00 per hour
Project Engineer / Geologist.....	130.00 per hour
Staff Engineer I / Geologist I.....	115.00 per hour
Staff Engineer II / Geologist II.....	100.00 per hour
RPLS I	145.00 per hour
RPLS II	95.00 per hour
Operations Specialist / Regulatory Compliance Specialist	140.00 per hour
Engineering / Field Technician I	135.00 per hour
Engineering / Field Technician II	110.00 per hour
Engineering / Field Technician III	85.00 per hour
Survey Tech I.....	85.00 per hour
Survey Tech II.....	65.00 per hour
CAD I	130.00 per hour
CAD II	100.00 per hour
CAD III	65.00 per hour
Administrative	70.00 per hour
Survey Party	225.00 per hour - 3 man
.....	200.00 per hour - 2 man
.....	175.00 per hour - 1 man

Expense Items

Consultants, Contractors & Supplies	Cost plus 10%
Travel (out of town only).....	Current IRS rate per mile
Lodging and meals (out of town trips)	Actual cost

ATTACHMENT C

OWNERSHIP OF DOCUMENTS AND MATERIALS

Parties to initial option chosen

(Option 1) X

All documents and materials prepared by Professional under the terms of this contract are the City's property from the time of preparation, and Professional must deliver the documents and materials to the City or make them available for inspection whenever requested. Professional has the right to make duplicate copies of such documents or materials for its own file or for other such purposes as the City authorizes in writing.

(Option 2)

All documents and materials prepared by the Professional remain the property of the Professional; however, Professional must furnish City, at no additional cost, one set of reproducible mylars of the original drawings of the work and/or one copy of all documents prepared by the Professional pursuant to this Agreement.

ATTACHMENT D

STATE MANDATED WORKERS' COMPENSATION INSURANCE LANGUAGE

THIS ATTACHMENT IS ONLY APPLICABLE IF WORKERS' COMPENSATION COVERAGE IS PROVIDED

a. Definitions

Certificate of coverage ("certificate") - a copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement (TWCC-81, TWCC-82, TWCC-83, or TWCC-84), showing statutory workers' compensation insurance coverage for the person's or entity's employees providing services on a project, for the duration of the project.

Duration of the project - includes the time from the beginning of the work on the project until the Professional's/person's work on the project has been completed and accepted by the City.

Persons providing services on the project ("subcontractors" in 406.096) - includes all persons or entities performing all or part of the services the Professional has undertaken to perform on the project, regardless of whether that person contracted directly with the Professional and regardless of whether that person has employees. This includes, without limitation, independent contractors, subprofessionals, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes persons to provide services on the project. "Services" include, without limitations, providing, hauling, or delivering equipment or materials, or providing labor, transportation, or other service related to a project. "Services" does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.

- b. The Professional shall provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all employees of the Professional providing services on the project, for the duration of the project.
- c. The Professional must provide a certificate of coverage to the City prior to being awarded the contract.
- d. If the coverage period shown on the Professional's current certificate of coverage ends during the duration of the project, the Professional must, prior to the end of the coverage period, file a new certificate of coverage with the City showing that coverage has been extended.
- e. Professional shall obtain from each person providing services on a project and provide to City:
 - (1) a certificate of coverage, prior to that person beginning work on the project, so the City will have on file certificates of coverage showing coverage for all persons providing services on the project; and

(2) no later than seven (7) days after receipt by the Professional, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project.

- f. The Professional shall retain all required certificates of coverage for the duration of the project and for one (1) year thereafter.
- g. The Professional shall notify the City in writing by certified mail or personal delivery, within ten (10) days after the Professional knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.
- h. The Professional shall post on each project site a notice, in the text, form and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
- i. The Professional shall contractually require each person with whom it contracts to provide services on a project to:
 - (1) provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all of its employees providing services on the project, for the duration of the project;
 - (2) provide to the Professional, prior to that person beginning work on the project, a certificate of coverage showing that coverage is being provided for all employees of the person providing service on the project, for the duration of the project;
 - (3) provide the Professional, prior to the end of the coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (4) obtain from each other person with whom it contracts, and provide to the Professional:
 - (a) a certificate of coverage, prior to the other person beginning work on the project; and
 - (b) a new certificate of coverage showing extension of coverage, prior to the end of the coverage period, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (5) retain all required certificates of coverage on file for the duration of the project and for one (1) year thereafter;
 - (6) notify the City in writing by certified mail or personal delivery, within ten (10) days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing service on the project;

(7) contractually require each person with whom it contracts, to perform as required by paragraphs (1) - (7), with the certificates of coverage to be provided to the person for whom they are providing services.

- j. By signing this contract or providing or causing to be provided a certificate of coverage, the Professional is representing to the City that all employees of the Professional who will provide services on the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the Professional to administrative penalties, criminal penalties, civil penalties, or other civil actions.
- k. The Professional's failure to comply with any of these provisions is a breach of contract by the Professional which entitles the City to declare the contract void if the Professional does not remedy the breach within ten (10) days after receipt of notice of breach from the City.

ATTACHMENT E
NOTICE TO PROCEED

ATTACHMENT F
CHANGE IN SCOPE OF SERVICES

Preliminary Opinion of Probable Construction Development Cost Project Project No. Proposed Marigold Street and Fulwiler Road Extension TBD By: SDC Date: 6/16/2020					
DESCRIPTION	QTY	UNIT	RATE	AMOUNT	COMMENTS
Administrative/Legal Expenses				\$ 35,000.00	WCTCOG
Land, Structures, ROWs, Appraisals, etc.				\$ -	N/A to this Project
Relocation Expenses and Payments				\$ -	N/A to this Project
Engineering and Professional Fees				\$ 67,500.00	Design (Basic)
Other Engineering Fees				\$ 28,500.00	Environ/Survey/Geotech
Project Inspection Fees				\$ 32,500.00	Testing/Staking/Insp
Site Work				\$ -	N/A to this Project
Demolition and Removal				\$80,450	ROW/Site Clearing
Construction				\$2,255,875	New Construction
Equipment				\$0	N/A to this Project
Miscellaneous				\$6,675	Misc. Expenses/Costs
SUBTOTAL				\$2,506,500	
Contingencies				\$118,500	5%
SUBTOTAL				\$2,625,000	
Project Income				\$0	Per DCOA
TOTAL PROJECT COST				\$2,625,000	

DISCLAIMER: This opinion of probable construction cost is released under the authority of Robert Prichard, Texas PE license number 101233, on May 12, 2020, and represents the design professional's best judgment. Enprotec / Hibbs & Todd, Inc. has no control over the cost of labor, materials, or equipment; over the Contractor's methods of determining bid prices; or over competitive bidding or market and industry conditions. Accordingly, Enprotec / Hibbs & Todd, Inc. cannot and does not guarantee that bids will not vary from this cost estimate.

FORM CD-450 (REV. 10/18)		U.S. DEPARTMENT OF COMMERCE		☒ GRANT ☐ COOPERATIVE AGREEMENT	
FINANCIAL ASSISTANCE AWARD				FEDERAL AWARD ID NUMBER 08-01-05398; URI: 114825	
RECIPIENT NAME City of Abilene				PERIOD OF PERFORMANCE 60 months from date of approval	
STREET ADDRESS 555 Walnut St.				FEDERAL SHARE OF COST \$ 1,837,500	
CITY, STATE, ZIP CODE Abilene, TX 79601				RECIPIENT SHARE OF COST \$ 787,500	
AUTHORITY Public Works and Economic Development Act of 1965 (42 U.S.C. § 3121 et seq.) as amended including the comprehensive amendments made by the Economic Development Administration Reauthorization Act of 2008				TOTAL ESTIMATED COST \$ 2,625,000	
CFDA NO. AND NAME 11.300 - Investments for Public Works and Economic Development Facilities					
PROJECT TITLE Five Points Business Park Expansion					
This Award Document (Form CD-450) signed by the Grants Officer constitutes an obligation of Federal funding. By signing this Form CD-450, the Recipient agrees to comply with the Award provisions checked below and attached. Upon acceptance by the Recipient, the Form CD-450 must be signed by an authorized representative of the Recipient and returned to the Grants Officer. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally withdraw this Award offer and de-obligate the funds. ☒ DEPARTMENT OF COMMERCE FINANCIAL ASSISTANCE STANDARD TERMS AND CONDITIONS ☐ R & D AWARD ☐ FEDERAL-WIDE RESEARCH TERMS AND CONDITIONS, AS ADOPTED BY THE DEPT. OF COMMERCE ☒ SPECIFIC AWARD CONDITIONS ☒ LINE ITEM BUDGET ☒ 2 CFR PART 200, UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS, AS ADOPTED PURSUANT TO 2 CFR § 1327.101 ☐ 48 CFR PART 31, CONTRACT COST PRINCIPLES AND PROCEDURES ☐ MULTI-YEAR AWARD. PLEASE SEE THE MULTI-YEAR SPECIFIC AWARD CONDITION. ☒ OTHER(S): <u>EDA Standard Terms and Conditions for Construction Projects</u>					
SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Jorge D. Ayala, Regional Director					
DATE 09/28/20					
PRINTED NAME, PRINTED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL Robert Hanna, City Manager					
DATE 10/5/20					

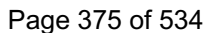
Five Points Business Park Roadway/Driveway Engineering Services Contract



Five Points Business Park Roadway/Driveway Engineering Services Contract

- The City of Abilene and the DCOA applied for, and received, an Economic Development Administration (EDA) Grant from the U.S. Department of Commerce, with Federal Funds, for \$1,837,500.00. This Grant has a matching funds requirement of \$787,500.00, resulting in total project funding total of \$2,625,000.00.
- The scope of the project includes the reconstruction of Marigold Street between Arnold Blvd and Fulwiler Rd (36' wide Collector Street with curbs and gutters), the Complete removal and replacement of Fulwiller Rd between W. Stamford Street to Five Points Parkway (64' wide Arterial Street with curbs and gutters), a sidewalk on the E. side of Fulwiller Rd, new Concrete access and maneuvering areas, and Stormwater Drainage Improvements.





Five Points Business Park Roadway/Driveway Engineering Services Contract

- A Request for Proposals for Engineering Services for the project was advertised on Dec. 20 and Dec. 27, 2020.
- Two Proposals were received and evaluated.
- City Staff determined the Proposal from eHT was the best proposal received.
- The Engineering Services procurement process, and the Engineering Services Contract were sent to and reviewed by EDA and found to be in compliance with grant requirements.
- The contract with eHT is for the fixed fee amount of \$128,500.00
- The contract includes: Schematic Design, Construction Documents, Bid Administration, and Construction Administration.



QUESTIONS?





**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Michael Rice, Assistant City Manager

SUBJECT: 9. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Water Main Participation Interlocal Agreement between the City of Abilene, Texas and Wylie Independent School District (*Michael Rice*)

GENERAL INFORMATION

Wylie ISD is developing an Intermediate Campus near the intersection of Oldham Lane (FM 1750) and Hardison Lane in Abilene, TX. In accordance with City of Abilene Ordinance Section 32-114, when a landowner constructs the extension of a water main, the City may participate in the oversize cost of any water main larger than eight (8) inches in diameter. In connection with the construction of the new campus, WISD is installing a new water main along Oldham Lane, Colony Hill Road, and Hardison Road.

Wylie ISD bid out the Water Main project in February, 2021. Based upon the low bid numbers received, WISD's cost to install an eight (8) inch water main along the above-mentioned roads is \$579,577.44, and the estimated cost to upsize the facilities on Oldham Lane and Colony Hill Road, as the water utility department has determined is necessary to accommodate for future development, is \$266,289.56.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

Funding for the City of Abilene's portion of this project is available within the Water Utility

Fund 575.

STAFF RECOMMENDATION

Approval

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution.2021.03.11
2. Exhibit A
3. Interlocal WISD Water Main Agreement.draft
4. Presentation-Wylie Water Main Interlocal Agreement

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS,
AUTHORIZING THE CITY MANAGER OR HIS DESIGNEE TO EXECUTE A WATER MAIN
PARTICIPATION INTERLOCAL AGREEMENT BETWEEN THE CITY OF ABILENE, TEXAS
AND WYLIE INDEPENDENT SCHOOL DISTRICT**

WHEREAS, Wylie ISD is developing an Intermediate Campus near the intersection of Oldham Lane (FM 1750) and Hardison Lane in Abilene, TX; and,

WHEREAS, in accordance with City of Abilene Ordinance Section 32-114, when a landowner constructs the extension of a water main, the City may participate in the oversize cost of any water main larger than eight (8) inches in diameter; and

WHEREAS, in connection with the construction of the new campus, WISD is installing a new water main along Oldham Lane, Colony Hill Road, and Hardison Road; and

WHEREAS, WISD's cost to install an eight (8) inch water main along the above-mentioned roads is \$579,577.44; and

WHEREAS, the estimated cost to upsize the facilities on Oldham Lane and Colony Hill Road, as the water utility department has determined is necessary to accommodate for future development, is \$266,289.56; and

WHEREAS, Wylie ISD will contract with a third party Contractor for construction of the improvements.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY
OF ABILENE, TEXAS**

PART 1: The City Council authorizes the City Manager to execute a Water Main Participation Interlocal Agreement between the City of Abilene, Texas and Wylie Independent School District.

ADOPTED this 11th day of March, 2021.

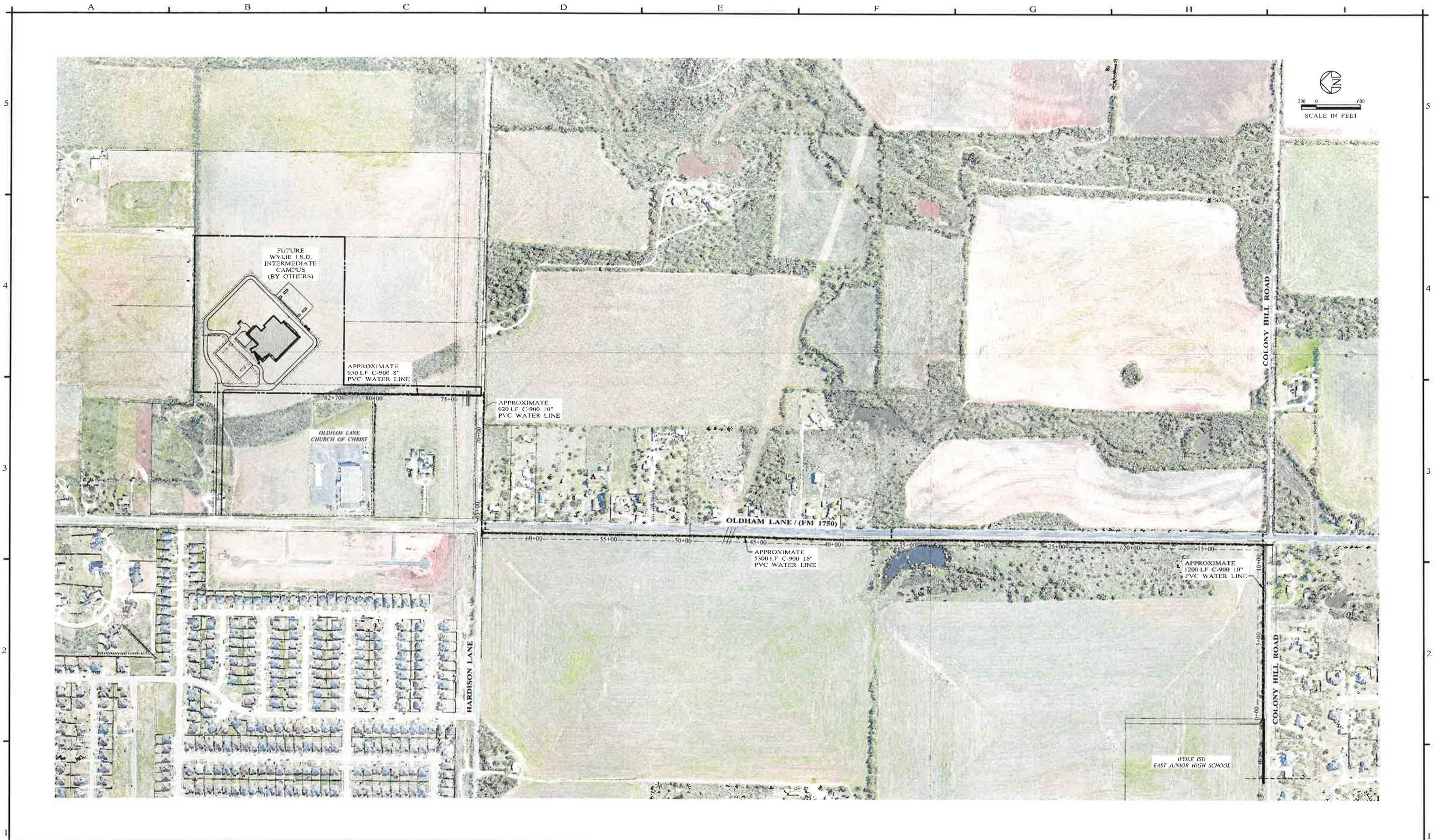
ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney



<table><tr><th>NO.</th><th>REVISION</th><th>DATE</th></tr><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr></table>			NO.	REVISION	DATE													ENPROTEC/HIBBS & TODD, INC. ENVIRONMENTAL AND CIVIL ENGINEERING 402 Cedar Street 325-698-5560 Abilene, Texas 79601 PE Firm Registration No. 1151 PG Firm Registration No. 50103 RPLS Firm Registration No. 10011900			BAR IS ONE HALF INCH ON ORIGINAL DRAWING  IF NOT ONE HALF INCH ON THIS SHEET, ADJUST SCALES ACCORDINGLY.		<table><tr><td>DESIGNED BY J.D.T.</td><td rowspan="3">SCALE 1" = 600'</td></tr><tr><td>DRAWN BY D.B.H.</td></tr><tr><td>CHECKED BY J.D.T.</td></tr></table>		DESIGNED BY J.D.T.	SCALE 1" = 600'	DRAWN BY D.B.H.	CHECKED BY J.D.T.	<table><tr><td>DATE 01/29/2021</td></tr></table>		DATE 01/29/2021	UTILITY IMPROVEMENTS FOR COLONY HILL ROAD/ OLDHAM LANE/ HARDISON ROAD WYLIE INDEPENDENT SCHOOL DISTRICT ABILENE, TAYLOR COUNTY, TEXAS OVERALL SITE LAYOUT (EXHIBIT)		<table><tr><td>PROJECT NO.: 7587</td></tr><tr><td>SEQUENCE No. 1 OF 3</td></tr><tr><td>SHEET No. 1</td></tr></table>		PROJECT NO.: 7587	SEQUENCE No. 1 OF 3	SHEET No. 1
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SEQUENCE No. 1 OF 3																																						
SHEET No. 1																																						

**WATER MAIN PARTICIPATION INTERLOCAL AGREEMENT
BETWEEN THE CITY OF ABILENE, TEXAS AND WYLIE
INDEPENDENT SCHOOL DISTRICT**

This Interlocal Agreement is entered this the 11th day of March, 2021 between the City of Abilene, Texas (City) and the Wylie Independent School District (WISD).

WHEREAS, WISD is developing its Wylie East Intermediate school campus on Oldham Lane (FM 1750), Abilene, Texas; and

WHEREAS, in accordance with City of Abilene Ordinance Section 32-114, when a landowner constructs the extension of a water main, the City may participate in the oversize cost of any water main larger than eight (8) inches in diameter; and

WHEREAS, in connection with the construction of the new campus, WISD is installing a new water main along Oldham Lane, Colony Hill Road, and Hardison Road; and

WHEREAS, WISD's cost to install an eight (8) inch water main along the above-mentioned roads is \$579,577.44; and

WHEREAS, the estimated cost to upsize the facilities on Oldham Lane and Colony Hill Road, as the water utility department has determined is necessary to accommodate for future development, is \$266,289.56; and

WHEREAS, WISD will contract with a third party Contractor for construction of the improvements.

NOW THEREFORE, the parties agree as follows:

1. The City shall review and approve all plans and specifications for that aspect of the Project in which the City is participating.
2. WISD shall competitively bid in accordance with the local government code, and contract with a third party Contractor, for the construction of all the needed water main improvements along Oldham Lane, Colony Hill Road and Hardison Road.
3. The City shall have the right at all times to inspect the construction of the Project.
4. WISD shall be solely responsible for all construction costs and expenses associated with the improvements.
5. WISD shall adhere to all requirements of the Land Development Code, and applicable local, state or federal laws.

6. The City shall have no contractual responsibility or liability to the Contractor or Contractors, or Subcontractors, which are a party to the construction contracts entered into by WISD.

7. Upon completion of the water main improvements, WISD shall notify the City of its oversize costs as required by this agreement and the Land Development Code, and the City shall reimburse WISD for 100% of the cost to oversize the water main.

8. All of WISD's books and other records related to the project shall be available for inspection by the City.

9. The WHEREAS clauses above are incorporated into the terms and conditions of this Agreement.

10. Indemnity

To the extent allowed by law, WISD must indemnify, hold harmless the City, its officers, agents and employees, from and against liability for any claims, liens, suits, demands, and/or actions for damages, injuries to persons (including death), property damage (including loss of use), and expenses, including court costs and attorneys' fees and other reasonable costs arising out of the WISD's work and activities conducted in connection with this Agreement, including all causes of action based upon common, constitutional, or statutory law, or based in whole or in part upon negligent or intentional acts or omissions of WISD, its officers, agents, employees, sub-contractors, licensees, invitees, and other persons.

WISD must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of its officers, agents, employees, sub-contractors, licensees, invitees and other persons, as well as their property, while in the vicinity where the work is being done. The City is not liable or responsible for the negligence or intentional acts or omissions of WISD, its officers, agents, employees, sub-contractors, licensees, invitees, and other persons.

The City assumes no responsibility or liability for harm, injury, or any damaging events, which are directly or indirectly attributable to premise defects, whether real or alleged, which may now exist or which may hereafter arise upon the premises, responsibility for all such defects being expressly assumed by WISD. WISD agrees that this indemnity provision applies to all claims, suits, demands, and actions arising from all premise defects or conditions over which WISD has dominion and control, but not otherwise.

The City and WISD must provide the other prompt and timely notice of any event covered which in any way affects or might affect WISD or City, and the City has the right to compromise and defend the same to the extent of its own interests.

11. Venue for any cause of action arising under this Agreement is Taylor County, Texas. This Agreement is governed by the laws of the State of Texas both as to interpretation and performance. This Agreement shall, in any dispute over its meaning or application, be interpreted fairly and reasonably, and not more strongly for or against either party.

12. WISD may not assign in whole or in part any rights, duties, obligations or interest arising from this Agreement without the City's prior written consent, and such consent will not be unreasonably withheld.

13. This Agreement, including schedules and attachments, constitutes the entire agreement of the parties. Any statements, promises, or agreements made by either party or its agent, which are not contained in this Agreement, are of no effect. This Agreement may not be amended or modified except by both parties' written consent.

14. WISD, its agents, employees and subcontractors must comply with all applicable federal and state laws, the charter and ordinances of the City of Abilene, and with all applicable rules and regulations promulgated by local, state and national boards, bureaus and agencies. WISD must obtain all necessary permits and licenses required in completing the work contracted for in this Agreement

15. All notices must be in writing, hand-delivered or mailed by certified mail, to the other party.

IN WITNESS HEREOF the parties have executed this Agreement.

CITY OF ABILENE

WISD

By: _____
Robert Hanna, City Manager

By: _____
Joey Light, Superintendent

ATTEST:

City Secretary

APPROVED:

City Attorney

Water Line Participation Agreement between the City of Abilene, Texas & Wylie Independent School District



Water Line Participation Agreement between the City of Abilene, Texas and Wylie Independent School District

- **Wylie ISD (WISD) is developing an Intermediate Campus near the intersection of Oldham Lane (FM 1750) and Hardison Lane in Abilene, TX.**
- **In accordance with City of Abilene Ordinance Section 32-114, when a landowner constructs the extension of a water main, the City may participate in the oversize cost of any water main larger than eight (8) inches in diameter.**
- **In connection with the construction of the new campus, WISD is installing a new water main along Oldham Lane, Colony Hill Road, and Hardison Road.**





Water Line Participation Agreement between the City of Abilene, Texas and Wylie Independent School District

- **WISD publicly bid the construction of the proposed water line in February of this year.**
- **WISD's cost to install an eight (8) inch water main along the above-mentioned roads is \$579,577.44.**
- **The estimated cost to upsize the facilities on Oldham Lane and Colony Hill Road, as the water utility department has determined is necessary to accommodate for future development, is \$266,289.56.**
- **Funds are available within the Water Utility Fund 575 for this project.**



QUESTIONS?





**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Honorable Mayor Williams and Members of the City Council

FROM: Robert Hanna, City Manager

SUBJECT: **10. Discussion: Receive a Report, Hold a Discussion and Public Hearing on the Consideration of Creating an Entertainment District and Directing Staff to Bring Forth an Ordinance Authorizing the Consumption of Alcohol and Open Containers in Said Entertainment District (*Robert Hanna*)**

GENERAL INFORMATION

Council Member Hurt has requested that the Council discuss the creation of an Entertainment District that would allow public to consume beer or wine within the district, regardless of whether or not they were on a licensed premise. Said plainly, a person could buy a glass of wine and drink it while walking from one place of business to the next while in the District. Many of us might immediately think of Fredericksburg, Texas. The City Manager has experience creating a similar concept in Denison, Texas (See attached Article VI - Entertainment Districts, of the City of Denison, Texas Code of Ordinances).

At this time, staff believes leaving a licensed establishment with a mixed beverage would be a violation of the mixed beverage permit holder's permit under State law and may not be possible even with the creation of an Entertainment District. Further research is required before we can say this with certainty. (See attached Chapter 28.10(c) of Alcoholic Beverage Code.)

In addition to the public consumption of beer or wine, the District would streamline certain development processes for businesses. Some of these include the use of public rights of way for outdoor dining, the construction of awnings and canopies within the rights of way, and other items that while required, are usually approved. It would be the intent to streamline the process so that the City does not needlessly delay a business from moving forward with a project that meets established parameters.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

Staff does not believe that a license can be charged to permit businesses to serve beer and wine in the District outside of what the State of Texas has already established for their alcohol permit, but this too needs to be confirmed with research.

STAFF RECOMMENDATION

Staff recommends authorizing the City Manager to work in partnership with the Chamber of Commerce to establish a small business task force to assist in the exploration and potential creation of an Entertainment District.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Entertainment District Presentation
2. Denison - Article VI, TABC Chapter 28.10

Consideration of the Creation of an Entertainment District and & Authorizing Consumption of Alcohol & Open Containers



QUESTIONS?



ARTICLE VI. - ENTERTAINMENT DISTRICTS

Sec. 21-121. - Entertainment district established.

The Downtown Entertainment District, referred to in this article as "the district" is hereby created within the area of downtown Denison, the boundaries of which are more particularly described as follows:

Beginning at the southwest corner of Forest Park which is the common point of the east right-of-way line of the 300 Block of South Fannin Avenue and the north right-of-way line of the 400 Block of West Morgan Street;

Then northerly along the east right-of-way line of Fannin Avenue, across Crawford Street to the southwest corner of Block 63, OTP;

Then westerly along the north right-of-way line Crawford Street one city block to the southwest corner of Block 17, Steven's Addition;

Then northerly along the east right-of-way line of the 100 and 200 block of south Barrett Avenue, crossing Chestnut Street, to the northwest corner of Block 16, Steven's Addition;

Then westerly along the south right-of-way line of the 600 and 700 block of West Main Street to the northwest corner of Block 2, Miller's First Addition;

Then northerly, crossing Main Street, along the east right-of-way line of Armstrong Avenue to the northwest corner of Block 19, Miller's First Addition;

Then easterly along the south right-of-way line of West Woodard Street to the intersection with Austin Avenue, crossing Austin Avenue to the northwest corner of Block 46, OTP;

Then northerly across Woodard Street to the northwest corner of Block 39, OTP;

Then easterly along the south right-of-way line of Gandy Street to the northeast corner of Block 40, OTP;

Then southerly along the west line of the railroad right-of-way to its intersection with the 100 block of East Crawford Street;

Then westerly along the north right-of-way line of Crawford Street, crossing Houston, Austin and Rusk Avenues to the southeast corner of Block 62, OTP;

Then southerly, crossing Crawford Street, to the south right-of-way line of Crawford Street at a point that is the northeast corner of the Denison ISD Munson Stadium property;

Then westerly along the south right-of-way line of Crawford Street to a point that is the northeast corner of Forest Park and the northwest corner of DISD Munson Stadium property;

Then southerly along the common line separating Forest Park from Munson Stadium to a point in the north right-of-way line of West Morgan Street;

Then westerly along the north right-of-way line of the 300 and 400 block of West Morgan Street to the point of beginning.

(Ord. No. 4643, § 1, 3-5-12)

Sec. 21-122. - Use of public sidewalk.

Notwithstanding other provisions of this Code and subject to the requirements and limitations herein provided, the public sidewalks within the district adjacent to commercial enterprises within the district may be used by the proprietors of such enterprises during the hours of business operation for such uses as, but not limited to, the display of merchandise, merchandise racks, sandwich board signs, benches, tables, food service, etc. Prior to initiating the use of the adjacent sidewalk, the proprietor shall file with the city secretary a certificate of insurance for general liability in the minimum coverage amount of five hundred thousand dollars/one million dollars (\$500,000.00/\$1,000,000.00), combined single limit, evidencing the City of Denison as an additional insured. Additionally, during the period when the adjacent sidewalk is occupied by the adjacent proprietor, the following standards shall apply:

- (1) Between the curb of street and the area of sidewalk used, maintain at least six (6) feet of clear passage for pedestrians,
- (2) Tables and chairs shall not be placed within ten (10) feet of an entrance or doorway,
- (3) No fences, walls, partitions, barriers, or other fixtures or objects may be placed in the sidewalk area with the exception that a removable freestanding balustrade may be used to mark the boundaries of a sidewalk café or food serving area, if applicable,
- (4) Keep clean of spills, debris, litter, etc. the adjacent sidewalk and street areas,
- (5) The property owner is responsible for condition of the sidewalk and the making of repairs to the sidewalk area and to brick pavers. Repairs shall be made within thirty (30) days after notice from city.

Nothing herein shall be construed to limit or prohibit an adjacent property owner from applying for and receiving a sidewalk license agreement for commercial use of the sidewalk beyond that which is contemplated by this section.

(Ord. No. 4643, § 1, 3-5-12; Ord. No. 4701, § 15(a), 6-17-13)

Sec. 21-123. - Sound amplification within district.

Pursuant to the authority of section 13-102 of this Code, and without the issuance of a permit for amplification, an entertainment venue within the district may use amplification during periods of operation of the venue during days and times of day that coincide with the alcoholic beverage permit in use by the venue, and in no event shall the measurement of the sound exceed ninety (90) dB at the point of sound mixing. If no alcoholic beverage permit is applicable, sound amplification shall cease at 2:00 a.m. on Saturday and Sunday and at Midnight during the remaining days.

(Ord. No. 4643, § 1, 3-5-12)

Sec. 21-124. - Special event street and public park use.

Authority is hereby delegated to the city manager, or his designee, to undertake the following:

- (1) Close the streets, or portions thereof, within the district for events sponsored by the city or held in conjunction with the city, for such times and duration as may be specified in writing to the chief of police;
- (2) Grant a temporary, exclusive use of public park space in order to facilitate such events, and promulgate performance requirements for grantees;
- (3) Promulgate standards for closing such streets, for the occupying and use of streets and public parks during the periods of such events, including, but not limited to, the use of streets and parks for the sale and consumption of beer and wine;
- (4) Suspend temporarily valid mobile vending and itinerant merchant permits so as to prohibit the holders of such permits from participating in special events without first having registered and paid any applicable fee associated with exhibiting or vending during the special event; and
- (5) Enter into such rental and use agreements on behalf of the city as may be reasonably necessary to support and encourage such special events.

(Ord. No. 4643, § 1, 3-5-12)

[Sec. 21-125. - Alcohol possession and consumption.]

Notwithstanding the provisions of sections 3-5, 3-8, and 3-10 of this Code and V.T.C.A., Alcoholic Beverage Code § 101.75, the possession and consumption of beer and wine on public property within the district during the days and hours of a special event within the district is permitted. This section does not affect the prohibition against possessing an open container in a passenger area of a motor vehicle under V.T.C.A., Penal Code § 49.031.

(Ord. No. 4643, § 1, 3-5-12)

[Sec. 21-126. - Conflict with other provisions.]

It is the legislative intent of the city council that conflicting provisions of this article with other sections of this Code be read together and reconciled so as to preserve the meaning, intent and effect of each provision if possible. But should such conflicts be irreconcilable, then it is the city council's intent that the provisions of this article shall control to the extent necessary to resolve the conflict. Nothing herein is intended to repeal any provision of the Code unless such repeal is clearly stated herein.

(Ord. No. 4643, § 1, 3-5-12)

Secs. 21-127—21-129. - Reserved.

Sec. 28.10. CONSUMPTION RESTRICTED TO PREMISES; EXCEPTIONS. (a) Except as provided by this section or Sections 28.01(b) and 28.1001, a mixed beverage permittee may not sell an alcoholic beverage to another mixed beverage permittee or to any other person except for consumption on the seller's licensed premises.

Text of subsection effective until September 01, 2021

(b) A mixed beverage permittee may not permit any person to take any alcoholic beverage purchased on the licensed premises from the premises where sold, except that:

(1) a person who orders wine with food and has a portion of the ~~open~~ container remaining may remove the ~~open~~ container of wine from the premises; and

(2) a mixed beverage permittee who also holds a brewpub license may sell or offer without charge on the premises of the brewpub, to an ultimate consumer for consumption on or off the premises, malt ~~liquor~~, ale, or beer produced by the permittee, in or from a lawful container in an amount that does not exceed one-half barrel, provided that the aggregate amount of malt ~~liquor~~, ale, and beer removed from the premises under this subdivision does not exceed 1,000 barrels annually.

Text of subsection effective on September 01, 2021

(b) A mixed beverage permittee may not permit any person to take any alcoholic beverage purchased on the licensed premises from the premises where sold, except that:

(1) a person who orders wine with food and has a portion of the ~~open~~ container remaining may remove the ~~open~~ container of wine from the premises; and

(2) a mixed beverage permittee who also holds a brewpub license may sell or offer without charge on the premises of the brewpub, to an ultimate consumer for consumption on or off the premises, malt beverages produced by the permittee, in or from a lawful container in an amount that does not exceed one-half barrel, provided that the aggregate amount of malt beverages removed from the premises under this subdivision does not exceed 1,000 barrels annually.

(c) [A mixed beverage permit holder who holds a food and beverage certificate may designate as part of the permit holder's premises a secured noncontiguous area located on a public sidewalk adjoining the premises if the designation is authorized by city ordinance. The ordinance may specify and limit the areas of the municipality in which this subsection is

applicable. Alcoholic beverages may be delivered by an employee of the permit holder to patrons for consumption in the designated sidewalk area.

Acts 1977, 65th Leg., p. 432, ch. 194, Sec. 1, eff. Sept. 1, 1977. Amended by Acts 2001, 77th Leg., ch. 1274, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 409 (S.B. [952](#)), Sec. 1, eff. June 15, 2007.

Acts 2019, 86th Leg., R.S., Ch. 441 (S.B. [1450](#)), Sec. 1, eff. September 1, 2019.

Acts 2019, 86th Leg., R.S., Ch. 1359 (H.B. [1545](#)), Sec. 121, eff. September 1, 2021.



**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Rodney Taylor, Director

SUBJECT: 11. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on authorizing a one time adjustment to Municipal Services Water Accounts in response to the February 2021 Winter Storm Event (*Rodney Taylor*)

GENERAL INFORMATION

Water Utilities staff recommends that the Abilene City Council approve the resolution authorizing a one time adjustment to Municipal Services Water Accounts in response to the February 2021 Winter Storm Event. The Incode utility billing system will be set up to apply a one-time credit to all customer accounts. The credit value is \$11.10 per account. The one time credit will result in a reduction of revenue to the water and sewer fund of approximately \$482,150.

SPECIAL CONSIDERATIONS

During the February 25, 2021 City Council meeting, the City Council expressed interest in offering a one-time credit to municipal services water accounts in consideration of the monetary impact that the February 2021 Winter Storm may have had on water utility customers.

The above mentioned credit of \$11.10 is derived as follows:

2 units (1,000 gallons per unit).
\$3.10 per unit residential Tier 1 rate.
\$0.60 per unit Ivie Charge
\$1.85 per unit sewer charge.
\$11.10 credit to each customer account.

41,764 approximate number of customer accounts.
\$482,150 estimated reduction in Water Utilities revenue.

FUNDING/FISCAL IMPACT

The impact on the Water Utilities Department is an estimated reduction in revenue of \$482,150.

STAFF RECOMMENDATION

Staff recommends that the Abilene City Council approve the resolution as described herein.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. WrittenResolution-Authorize one time adjustment to Municipal Services Bill-3-11-2021
2. Presentation-Resolution-Authorize one time credit due to February 2021 Winter Storm Event-3-11-2021

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AUTHORIZING A ONE-TIME ADJUSTMENT TO EACH MUNICIPAL SERVICES WATER ACCOUNT IN RESPONSE TO THE FEBRUARY 2021 WINTER STORM EVENT.

WHEREAS, the City of Abilene (City) owns and operates a Public Water System and a Publicly Owned Treatment Works to provide water utility services to its retail and wholesale customers; and

WHEREAS, the City's Water Utilities Department generates revenue to sustain its operations, maintenance, and capital improvement expenditures by billing and collecting payments from its customers; and

WHEREAS, due to the February 2021 Winter Storm Event many of the City's water utility customers may have utilized higher quantities of potable water than normal in order to prevent private plumbing from freezing or because of resulting minor leaks from damaged pipes and appliances; and

WHEREAS, the utility billing office will continue to offer leak adjustments to those customers that experience major water leaks as a result of the winter storm event; and

WHEREAS, at the direction of the Abilene City Council staff has developed and is recommending that all municipal services water accounts receive a one-time credit to help offset some of the unavoidable customer water usage directly related to the severe winter weather conditions, and the one-time credit of \$11.10 will be applied to each of the approximately 41,764 active municipal services water accounts, which results in a reduction of revenue to the water and sewer fund of approximately \$482,150; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

That the Abilene City Council authorizes the one-time adjustment by crediting each municipal services water account \$11.10 which results in a reduction of revenue to the water and sewer fund of approximately \$482,150.

ADOPTED this 11th day of March, 2021.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley E. Smith, City Attorney

Resolution Authorizing a One-time Credit to Municipal Services Water Accounts in Response to the February 2021 Winter Storm Event.



- **Due to the February 2021 Winter Storm Event many of the City's water utility customers may have utilized higher quantities of potable water than normal in order to prevent private plumbing from freezing or because of resulting minor leaks from damaged pipes and appliances.**
- **At the direction of the Abilene City Council staff has developed and is recommending that all municipal services water accounts receive a one-time credit to help offset some of that unavoidable customer water usage.**
- **The Utility Billing Office will continue to offer leak adjustments for major water leaks.**



- Staff is recommending that a one-time credit of \$11.10 be applied to each of the approximately 41,764 active municipal services water accounts.
- The \$11.10 is the value equivalent of 2 units (1,000 gallons per unit) of customer consumption at the residential Tier 1 rate and includes the Ivie Charge and the sewer rate.
- The credit results in a reduction of revenue to the water and sewer fund of approximately \$482,150.



**Resolution Authorizing a One-time Credit to
Municipal Services Water Accounts in Response
to the February 2021 Winter Storm Event.**

QUESTIONS?





**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Mike Warrix, Director

SUBJECT: **12. Ordinance (Final Reading) Z-2021-03: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Abi Harvest, LLC to rezone property from Agricultural Open Space (AO) to a mixture of both General Commercial (GC) and Residential Single Family (RS-6) District and located on approximately 172.98 acres near the northwest corner of FM 707 & FM 89. (Mike Warrix)**

GENERAL INFORMATION

Rezone approximately 6.9 acres of vacant land from Agriculture Open Space (AO) to General Commercial (GC) and the adjacent 169.4 acres of vacant land from AO to Residential Single-Family (RS-6)

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval by a vote of 5 - 0.

ATTACHMENTS:

1. Z-2021-03 draft ordinance
2. Z-2021-03 Council staff report full
3. Z-2021-03 Council presentation

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF ABILENE, TEXAS, AMENDING THE, "LAND DEVELOPMENT CODE" OF THE ABILENE CITY CODE, BY CHANGING THE ZONING DISTRICT BOUNDARIES AFFECTING CERTAIN PROPERTIES; CALLING A PUBLIC HEARING; PROVIDING A PENALTY AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That Chapter 2 (Zoning Regulations) of the Land Development Code of the City of Abilene, is hereby amended by changing the zoning district boundaries as set out in Exhibit A, attached hereto and made a part of this ordinance for all purposes.

PART 2: That any person, firm or corporation violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than Five Hundred Dollars (\$500.00). Each day such violation shall continue or be permitted to continue, shall be deemed a separate offense.

PART 3: That the Planning Director be, and is hereby authorized and directed to change the official Zoning Map of the City of Abilene to correctly reflect the amendments thereto.

PASSED ON FIRST READING the 25th day of February, 2021.

A notice of the time and place, where and when said ordinance would be given a public hearing and considered for final passage, was published in the Abilene Reporter-News, a daily newspaper of general circulation in the City of Abilene, said publication being on the 16th day of January, 2021, the same being more than fifteen (15) days prior to a public hearing held in the Council Chamber of the City Hall in Abilene, Texas, at 8:30 a.m. on the 11th day of March, 2021, to permit the public to be heard prior to final consideration of this ordinance. Said ordinance, being a penal ordinance, becomes effective ten (10) days after its publication in the newspaper, as provided by Section 19 of the Charter of the City of Abilene.

PASSED ON FINAL READING THIS 11th day of March, 2021.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

EXHIBIT A

Change the zoning classification of the following described tract(s), from Agricultural Open Space (AO) District to a Residential Single-Family (RS-6) District (TRACT 1) and General Commercial (GC) District (TRACT 2)

TRACT 1

BEING a 165.264 acre zoning tract out of the M. Talbot Survey No. 103, Abstract No. 319, City of Abilene, Taylor County, Texas, and being out of that certain 150.0 acre tract conveyed in a Special Warranty Deed With Vendor's Lien to Abi Harvest, LLC recorded in Instrument No. 202024159, Official Public Records, Taylor County, Texas and also being out of that certain 22.98 acre tract conveyed in a Special Warranty Deed With Vendor's Lien And Mineral Reservation to Abi Harvest, LLC recorded in Instrument No. 202024617 of said Official Public Records. Said 165.264 acre zoning tract also being out of Lot 1, Block A, Butterfield Trail subdivision (which is wholly contained within said 150.0 acre tract) as shown per plat recorded in Cabinet 1, Slide 795, Plat Records, Taylor County Texas, and is more particularly described in metes and bounds as follows:

BEGINNING at a point for the northwest corner of this described tract and being in the north line of said 150.0 acre tract, and being in the south line of El Prado Estates as shown per plat recorded in Cabinet 3, Slide 133, of said Plat Records, from which a point at the northwest corner of said 150.0 acre tract bears N89°09'45"W 149.80 feet; **THENCE** S89°09'45"E along the most westerly north line of this described tract, same being the north line of said 150.0 acre tract, same being the south line of said El Prado Estates, a distance of 1482.78 feet to a point for the southeast corner said El Prado Estates, same being the southwest corner of Willow Ridge Addition, Section 4, as shown per plat recorded in Cabinet 3, Slide 581 of said Plat Records;

THENCE S89°09'52"E and continuing along the most westerly north line of this described tract, same being the north line of said 150.0 acre tract, same being the south line of said Willow Ridge Addition, Section 4, a distance of 834.46 feet to a point for the southeast corner of said Willow Ridge Addition, Section 4, same being the most southerly southwest corner of Willow Ridge Addition, Section 3, as shown per plat recorded in Cabinet 3, Slide 494 of said Plat Records;

THENCE S89°12'43"E and continuing along the most westerly north line of this described tract, same being the north line of said 150.0 acre tract, same being the most easterly south line of said Willow Ridge Addition, Section 3, a distance of 254.22 feet to a point for the southeast corner of said Willow Ridge Addition, Section 3, same being the southwest corner of Willow Ridge Addition, Section 1, as shown per plat recorded in Cabinet 3, Slide 282 of said Plat Records;

THENCE S89°09'33"E and continuing along the most westerly north line of this described tract, same being the north line of said 150.0 acre tract, at 257.63 feet pass a point for the southeast corner of said Willow Ridge Addition, Section 1, same being the southwest corner of Willow Bend West Addition, Section 1, as shown per plat recorded in Cabinet 3, Slide 130 of said Plat Records, and continuing on for a total distance of 928.30 feet to a point for the southeast corner of said Willow Bend West Addition, Section 1, same being the southwest corner of a replat of a portion of Country Village, Section 2, as shown per plat recorded in Cabinet 3, Slide 47 of said Plat Records; Page 2 of 2

THENCE S89°07'39"E and continuing along the most westerly north line of this described tract, same being the north line of said 150.0 acre tract, at 262.31 feet pass a point for the most southerly southeast corner of said replat of Country Village, Section 2, same being the southwest corner of that certain Drainage And Detention Pond Area (called 1.49 acres) out of Country Village, Section 2, as shown per

plat recorded in Cabinet 1, Slide 485 of said Plat Records, and continuing on for a total distance of 803.55 feet to a point for the most northerly northeast corner of this described tract, and being at northeast corner of said 150.0 acre tract, and being at the southeast corner of said Drainage And Detention Pond Area;

THENCE S00°57'05"W along the most northerly east line of this described tract, same being the east line of said 150.0 acre tract, a distance of 317.00 feet to a point for an interior corner of this described tract, and being at the northwest corner of said 22.98 acre tract;

THENCE N89°15'00"E along the most easterly north line of this described tract, same being the north line of said 22.98 acre tract, a distance of 622.37 feet to a point for corner of this described tract and of said 22.98 acre tract;

THENCE S69°08'37"E and continuing along the most easterly north line of this described tract, same being the north line of said 22.98 acre tract, a distance of 261.28 feet to a point for the most easterly northeast corner of this described tract, same being the northeast corner of said 22.98 acre tract;

THENCE S05°28'04"W along the most southerly east line of this described tract, same being the east line of said 22.98 acre tract, a distance of 699.53 feet to a point for corner of this described tract and of said 22.98 acre tract;

THENCE S41°48'03"W and continuing along the most southerly east line of this described tract, same being the east line of said 22.98 acre tract, a distance of 999.27 feet to a point for the most southerly corner of this described tract and of said 22.98 acre tract, and being in the common northeasterly line between said 150.0 acre tract and said Lot 1, Block A, Butterfield Trail subdivision, from which a point at the southeast corner of said 150.0 acre tract and said Lot 1, Block A, bears S43°28'11"E 97.22 feet;

THENCE N55°14'06"W and crossing into the interior of said 150.0 acre tract and said Lot 1, Block A, a distance of 106.41 feet to a point for corner of this described tract;

THENCE N23°07'39"W and continuing across the interior of said 150.0 acre tract and said Lot 1, Block A, at 62.08 feet pass said common northeasterly line between said 150.0 acre tract said Lot 1, Block A, with the southwest line of said 22.98 acre tract, and continuing across the interior of said 22.98 acre tract for a total distance of 77.65 feet to a point for an interior corner of this described tract;

THENCE N89°11'19"W and continuing across the interior of said 22.98 acre tract, at 7.58 feet pass said common northeasterly line between said 150.0 acre tract and said Lot 1, Block A, with the southwest line of said 22.98 acre tract, and continuing across the interior of said 150.0 acre tract and said Lot 1, Block A, for a total distance of 1205.44 feet to a point for the most southerly southwest corner of this described tract, and being in the most southerly west line of this described tract, same being the most southerly west line of said 150.0 acre tract, same being the west line of said Lot 1, Block A, from which a point at the most southerly southwest corner of said 150.0 acre tract, same being the southwest corner of said Lot 1, Block A bears S05°28'24"W 200.66 feet;

THENCE N05°28'24"E along the most southerly west line of this described tract, same being the most southerly west line of said 150.0 acre tract, same being the west line of said Lot 1, Block A, a distance of 480.77 feet to a point for an interior corner of this described tract and of said 150.0 acre tract;

THENCE N89°09'41"W along the most westerly south line of this described tract and of said 150.0 acre tract, a distance of 2844.32 feet to a point for corner of this described tract and of said 150.0 acre tract;

THENCE N67°12'54"W and continuing along the most westerly south line of this described tract and of said 150.0 acre tract, a distance of 1071.53 feet to a point for the most westerly corner of this described tract, from which a point for the most westerly corner of said 150.0 acre tract bears N67°12'54"W 368.38 feet;

THENCE N39°30'58"E and crossing into the interior of said 150.0 acre tract, a distance of 1065.49 feet to the POINT OF BEGINNING and containing 165.264 acres of land, more or less.

TRACT 2

BEING a 5.947 acre zoning tract out of the M. Talbot Survey No. 103, Abstract No. 319, City of Abilene, Taylor County, Texas, and being out of that certain 150.0 acre tract conveyed in a Special Warranty Deed With Vendor's Lien to Abi Harvest, LLC recorded in Instrument No. 202024159, Official Public Records, Taylor County, Texas and also being out of that certain 22.98 acre tract conveyed in a Special Warranty Deed With Vendor's Lien And Mineral Reservation to Abi Harvest, LLC recorded in Instrument No. 202024617 of said Official Public Records. Said 5.947 acre zoning tract also being out of Lot 1, Block A, Butterfield Trail subdivision (which is wholly contained within said 150.0 acre tract) as shown per plat recorded in Cabinet 1, Slide 795, Plat Records, Taylor County Texas, and is more particularly described in metes and bounds as follows:

BEGINNING at a point for the southwest corner of this described tract and being at the most southerly southwest corner of said 150.0 acre tract, and being at the southwest corner of said Lot 1, Block A, and being in the north right-of-way line of FM Highway No. 707;

THENCE N05°28'24"E along the west line of this described tract, same being the most southerly west line of said 150.0 acre tract, same being the west line of said Lot 1, Block A, a distance of 200.66 feet to a point for the northwest corner of this described tract;

THENCE S89°11'19"E and crossing into the interior of said 150.0 acre tract and said Lot 1, Block A, at 1197.86 feet, pass the common northeasterly line between said 150.0 acre tract and said Lot 1, Block A, with the southwest line of said 22.98 acre tract, and continuing across the interior of said 22.98 acre tract for a total distance of 1205.44 feet to a point for the northeast corner of this described tract;

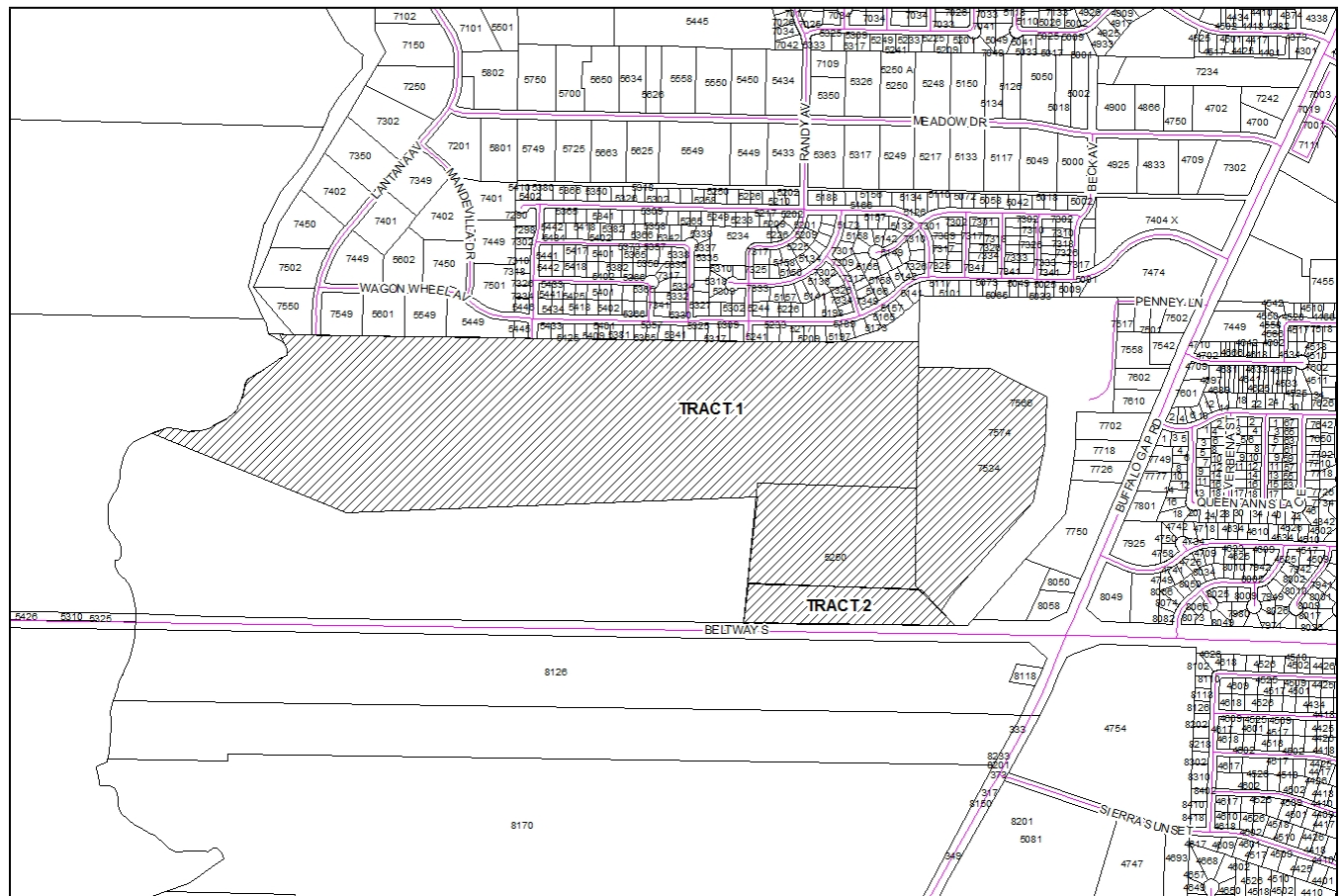
THENCE S23°07'39"E along a northeasterly line of this described tract, and continuing across the interior of said 22.98 acre tract, at 15.57 feet, pass said common northeasterly line between said 150.0 acre tract and said Lot 1, Block A, with the southwest line of said 22.98 acre tract, and continuing across the interior of said 150.0 acre tract and said Lot 1, Block A for a total distance of 77.65 feet to a point for an interior corner of this described tract;

THENCE S55°14'06"E along a northeasterly line of this described tract, and continuing across the interior of said 150.0 acre tract and said Lot 1, Block A, a distance of 106.41 feet to a point for corner of this described tract, and being in said common northeasterly line between said 150.0 acre tract and said Lot 1, Block A, and being at the south corner of said 22.98 acre tract;

THENCE S43°28'11"E along a northeasterly line of this described tract, and continuing along said common northeasterly line between said 150.0 acre tract and said Lot 1, Block A, a distance of 97.22 feet to a point for the southeast corner of this described tract, same being the southeast corner of said 150.0 acre tract, same being the southeast corner of said Lot 1, Block A, and being in the north right-of-way line of said FM Highway No. 707;

THENCE N89°11'19"W along the south line of this described tract, same being the most easterly south line of said 150.0 acre tract, same being the south line of said Lot 1, Block A, same being the north

right-of-way line of said FM Highway No. 707, a distance of 1409.39 feet to the POINT OF BEGINNING and containing 5.947 acres of land, more or less.



Located on approximately 171.211 acres near the northwest corner of Beltway South (FM 707) and Buffalo Gap Road (FM 89). Legal description being approximately 165.264 acres in Tract 1 and 5.947 acres in Tract 2 out of Mathew Talbot Section 103, in Abilene, Taylor County, Texas.

ZONING CASE Z-2021-03

STAFF REPORT



REQUEST:

Rezone 5.947 acres of vacant land from Agricultural Open Space (AO) to General Commercial (GC) and the adjacent 165.264 acres of vacant land from AO to Residential Single-Family (RS-6).

APPLICANT:

Owners: Abi Harvest, LLC.

Agents: Jacob & Martin

HEARING DATES:

P & Z Commission: February 2, 2021

City Council 1st Reading: February 25, 2021

City Council 2nd Reading: March 11, 2021

LOCATION & LEGAL DESCRIPTION:

Located on approximately 171.211 acres near the northwest corner of Beltway South (FM 707) and Buffalo Gap Road (FM 89). Legal description being approximately 165.264 acres in Tract 1 and 5.947 acres in Tract 2 out of Mathew Talbot Section 103, in Abilene, Taylor County, Texas.

BACKGROUND:

This request encompass three (3) parcels of land, all of which were annexed into the city limits in 1980 and zoned Agricultural Open Space (AO). The proposed RS-6 zoning is compatible with the single-family residences to the north in the Willow Ridge Addition. These properties do not fall within the Buffalo Gap Corridor.

EVALUATION CRITERIA:

According to Section 1.4.1.4, Criteria for Approval, of the City of Abilene Land Development Code, in making a recommendation regarding a requested zone change, the Planning and Zoning Commission and City Council should consider the following factors:

(1) Whether the proposed zoning map amendment implements the policies of the adopted Comprehensive Plan, including the land use classification of the property as shown on the Future Land Use and Development Plan map, as amended.

The Future Land Use and Development Plan Map of the Comprehensive Plan designates the subject properties for use as single-family residential. Therefore, the rezoning of the majority of the vacant land to RS-6 is generally appropriate. Additionally, Beltway South is included in the extended thoroughfare plan as a proposed expressway and is not suitable for single-family residential use. The majority of the expressways within the City of Abilene are surrounded by General Commercial (GC) zoning. The proposed rezoning of the vacant land along the proposed expressway of Beltway South (FM 707) to General Commercial (GC) is generally appropriate as it also promotes a wider range of activities along this expressway that promote the Comprehensive Plan's objective of creating a mixture of land uses to support the development close to the Buffalo Gap Corridor.

(2) Whether the uses permitted by the proposed change in zoning classification and the standards applicable to such uses will be appropriate in the immediate area of the land to be reclassified.

The proposed single-family residential development is compatible with the residential subdivision to the north. The proposed General Commercial zoning is consistent with the zoning and uses of the neighboring properties to the east surrounding Beltway South (FM 707) and Buffalo Gap Road intersection.

	Zoning	Existing Land Use
North	RS-6	Single-Family Residences
South	AO	Vacant Land
East	AO	Vacant Land
West	County ETJ 2001	Vacant Land

(3) Whether the proposed change is in accord with any existing or proposed plans for providing public schools, streets, water supply, sanitary sewers, and other public services and utilities to the area.

It is the opinion of the staff that this application is in accord with existing plans for public services and any public improvements will be addressed during the platting process.

(4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.

It is the opinion of the staff that there are no other factors present that substantially affect the public health, safety, morals, or general welfare of the City of Abilene.

STAFF RECOMMENDATION:

City staff recommends approval of the request. The rezoning request was reviewed pursuant to Section 1.4.1.4 (Criteria for Approval) of the Land Development Code.

PLANNING AND ZONING COMMISSION RECOMMENDATION:

The Planning and Zoning Commission recommended approval of this request by a vote of five (5) to zero (0) on February 2, 2021.

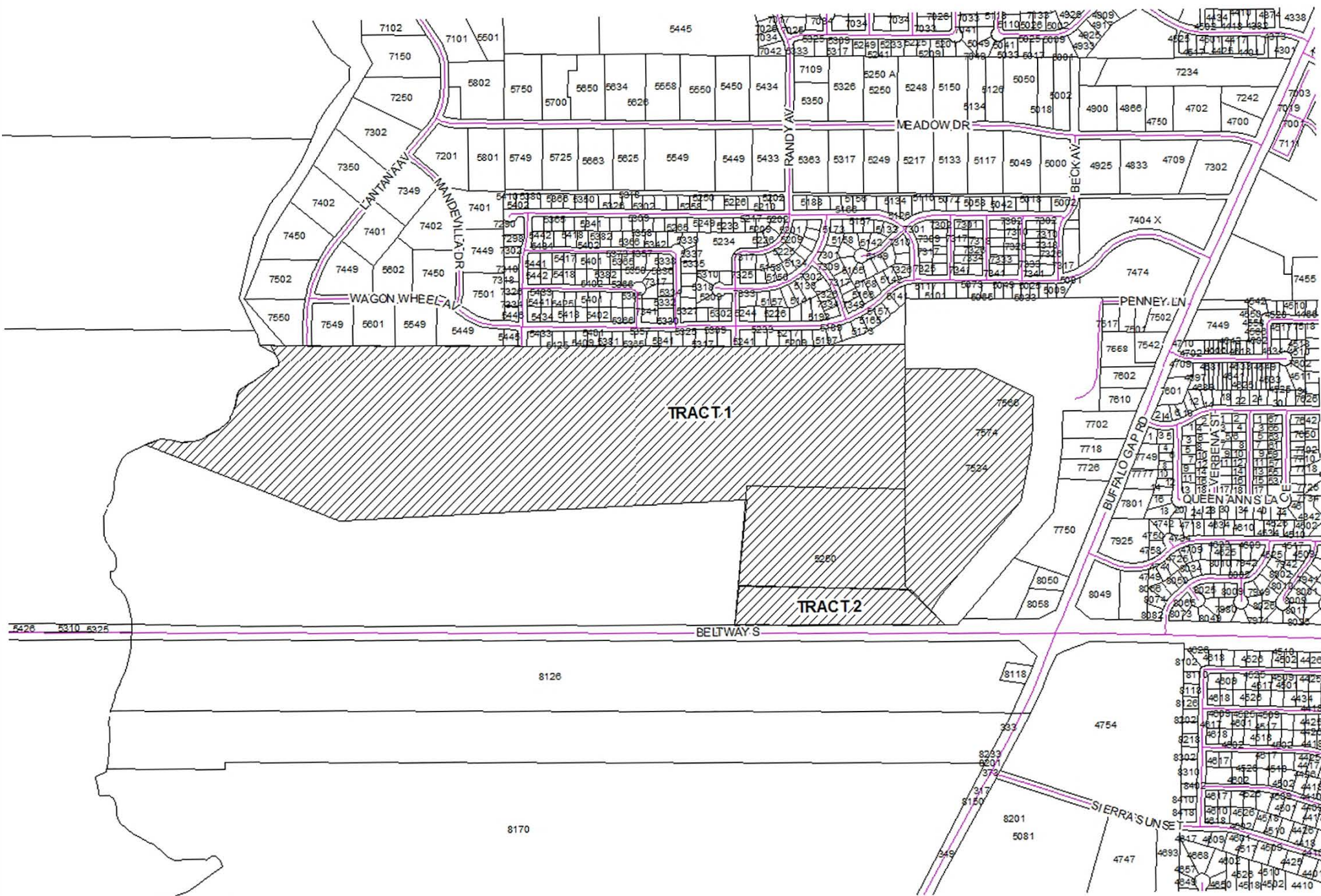
NOTIFICATION:

The Planning Services Division sent, with a certificate of mailing, public notices to the applicant and owners of property within a 200-foot radius of this subject property:

Owner	Situs	Response
ALBERT JAMES & LISA	5202 WAGON WHEEL AV	
AMILINENI VENKATA K	5601 WAGON WHEEL AV	In Favor
ARRINGTON CAREY	5374 WAGON WHEEL AV	Opposed
BELANGER MOODEY & KIMBERLY	5426 WAGON WHEEL AV	
BOUNDS MICHAEL & DANITA	7549 LANTANA AV	
BRADEN BARBARA A	5402 WAGON WHEEL AV	Opposed
BRADY MARK LANCE & JOAN A	5442 WAGON WHEEL AV	
CALLAHAN JOHN P SR & SUSAN DIANE	5173 WAGON WHEEL AV	
CANTWELL NED & ROBERTA	7341 WILLOW VIEW RD	
CITY OF ABILENE		
CITY OF ABILENE		
CITY OF ABILENE	7534 PENNEY LN	
CITY OF ABILENE	7566 PENNEY LN	
CITY OF ABILENE	7574 PENNEY LN	
COOK AARON & TONIA	5301 WAGON WHEEL AV	
COOK ROEL ANGEL	5201 WAGON WHEEL AV	
COOKSEY ROBBIE & KIMBERLY	5549 WAGON WHEEL AV	
DUNCAN CARI SUE	5433 WAGON WHEEL AV	
EUREK ANDREW THOMAS & KACIE BERUTTI	5441 WAGON WHEEL AV	
EVANS CASEY DON	5381 WAGON WHEEL AV	
FARR DAVID ELMO &		
FARR DAVID ELMO &		
FIERRO MICHAEL	5244 WAGON WHEEL AV	
FINN VELMA LORENE	5341 WAGON WHEEL AV	
FORS MATTHEW L & MAYA DENISE	5325 WAGON WHEEL AV	
GIST DAVID & DONNA C	5330 WILLOW RIDGE RD	
GLASS FORREST P & BETTY J	5365 WAGON WHEEL AV	Opposed
HEATON RONALD W & DENA R	5165 WAGON WHEEL AV	
HOLBROOK STEPHANIE	5218 WAGON WHEEL AV	
HOLLAND REGGIE L & REBECCA A	5302 WAGON WHEEL AV	
HORRELL BILLY R & KATHY S	5445 WAGON WHEEL AV	
JACKSON TREVOR R & FRANCES Y	5333 WAGON WHEEL AV	
JARRELL BRYANT M	5417 WAGON WHEEL AV	
JOHNSON JAMISON C & REINA Y	5181 WAGON WHEEL AV	
KELLEY MICHAEL J & JACQUELINE S	5157 WAGON WHEEL AV	
KICKAPOO LAND CO	5250 BELTWAYS	
KICKAPOO LAND CO		
KIRSCHBAUM JOSEPH L & MARY A	5309 WAGON WHEEL AV	
KOPER STEVEN & LEAH	5241 WAGON WHEEL AV	
LANGHAM AARON & AMY	5317 WAGON WHEEL AV	
LONGORIA LEROY & JUDY	5373 WAGON WHEEL AV	Opposed
LYLE KENNETH R & ANITA W	5410 WAGON WHEEL AV	
LYNN TAMMIE RUTH EDMONDSON &	8126 BUFFALO GAP RD	
MARTINEZ ROBERT	5434 WAGON WHEEL AV	
MC EVOY PATRICK D	5310 WAGON WHEEL AV	
NELSON ROBERT C & TONI	5401 WAGON WHEEL AV	
PARKER C W & LOIS	5382 WAGON WHEEL AV	
PERKINS MATTHEW W & REBECCA J	5210 WAGON WHEEL AV	
PLACKER BILLY & JOANN	5233 WAGON WHEEL AV	
QINAMI ADMONDA	5327 WILLOW RIDGE RD	
RANDELL DAVID J AND ROSEMARY	7550 LANTANA AV	
ROBERTS SUMMER	5198 WAGON WHEEL AV	
ROWE CHRISTOPHER L	5366 WAGON WHEEL AV	Opposed
ROWE CHRISTOPHER L	5446 WAGON WHEEL AV	Opposed
SIGLOCK STEPHEN DEAN & AURORA	5425 WAGON WHEEL AV	
SIMPSON BRADFORD J & KARI J	5418 WAGON WHEEL AV	
SMITH JAMES LEE &	5318 WAGON WHEEL AV	
STEPP CRYSTAL LYNN	5190 WAGON WHEEL AV	
STEPP CURTIS A	5225 WAGON WHEEL AV	
SULLIVAN EUGENE P & SUSAN	5349 WAGON WHEEL AV	
TAYLOR ELECTRIC COOP INC		
TAYLOR ROBERT O & CAROL D	5357 WAGON WHEEL AV	
THOMPSON JACK H & HELEN C	5217 WAGON WHEEL AV	
TOWQEER MOHAMMAD	5234 WAGON WHEEL AV	
TRIBOLET SCOTT A	5409 WAGON WHEEL AV	
VOORHEES RANDY & MARION	7501 MANDEVILLA DR	
VOSWINKEL KEITH A & TAMMY	5449 WAGON WHEEL AV	
WARRIX JOSEPH & KRISTINA	5209 WAGON WHEEL AV	
WESSON JEFFERSON M & ALLISON J	5197 WAGON WHEEL AV	
WHEELER PHILIP & LAURA	5226 WAGON WHEEL AV	Opposed
WHITEHEAD LARRY J & PAM L	5189 WAGON WHEEL AV	

ATTACHMENTS:

- Application
- PowerPoint





Development Application

Planning

☐ Conditional Use

☐ Easement Release

☒ Rezoning

☐ Other

☐ PDD

☐ Street Name Change

☐ Thoroughfare Abandonment

☐ PDD Amendment

Other: _____

Project Name: The Harvest

Address: NW Corner of FM 707 & FM 89

No. of lots: _____ Acreage: 150.0 (Tract 1) and 22.98 acres (Tract 2)

Legal Description: A0319 SUR 103 MATHEW TALBOT, ACRES 150.0 (Tract 1) & 22.98 Acres of Land Out Of M. Talbot Survey No. 103, Taylor County, Texas, Said 22.98 Acres Being Part of a 40.8 Acre Tract Described In Volume 207, Page 41, Deed Records, Taylor County, Texas (Tract 2)

Subdivision Name: The Harvest, Phase 1

Block: _____ Lot: _____

Current Zoning: AO

Proposed Zoning (if applicable): GC & RS-6

OWNER AND AUTHORIZATION

Owner Name: Abi Harvest, LLC

Address: 3409 S. 14th St, Suite 204

City, State, Zip: Abilene, TX 79605

Fax: _____

Phone: _____ Email: _____

I am the property owner, and I certify that the information included in this application is true to the best of my knowledge. (Name) Jacob & Martin will act as my agent before the Planning and Zoning Commission.

Agent Name: Jacob & Martin

Address: 3465 Curry Lane

City, State, Zip: Abilene, TX 79606

Fax: 325-691-5134

Phone: 325-695-1070

Email: cfarrow@jacobmartin.com

I hereby certify that I am the owner of the property and further certify that the information provided on this development application is true and correct. I hereby designate the aforementioned agent to act on my behalf for submittal, processing, representation, and/or presentation of this development application. The designated agent shall be the principal contact person for responding to all requests for information and for resolving all issues of concern relative to this application.

Signature Owner: _____ Date: _____

FOR OFFICE USE ONLY

Received: 1/5/21 Fee: \$ 1,500.00

Receipt No.: 0001057700

Case No.: 2-2021-03

Reviewed By: _____



Development Application

Please answer the following question in order to assist Staff with the processing of your Zoning request.

1. Please (if necessary) provide background information for the zoning request and explain why you feel it is appropriate.

This zoning request is to support a new single family residential neighborhood near the NW corner of FM 89 and FM 707. This use is prevalent in the neighborhoods immediately to the north, and we believe it matches the city's current comprehensive plan for this area. GC is requested along the frontage of FM 707 as is found elsewhere along the same corridor for future development along the frontage. Depth has been provided so that future commercial development can have appropriate buffering from the residential as is required in the Land Development Code.



Development Application

RECOMMENDATIONS

The Planning & Zoning Commission (P&Z) and the City Council look to the Planning & Development Services staff to make a recommendation for the approval or disapproval of this application. We will make every effort to notify you (FAX or E-mail) of our recommendation at least one (1) week in advance of the scheduled meeting of the P&Z Commission. In the case of a rezoning, and when the public interest requires it, we may recommend a rezoning to a Planned Development District (PDD) or a classification other than the classification requested. We will notify you of our decision to propose a PDD as soon as possible after the application is filed to give you time to prepare a site plan.

PUBLIC NOTIFICATION

The public is entitled to examine this application and participate in the decision-making process. In most cases, we are required to notify all property owners within two hundred feet (200') of the boundaries of your property. To ensure the fullest possible consideration, we may also notify neighborhood groups, organizations or individuals that have a special interest in a particular issue. Except for matters that the Planning & Development Services staff have expressly agreed not to disclose (and provided the law allows us to hold the matter in confidence), then all information that we deem relevant to the review and processing of this application may become public knowledge.

PLEASE READ BEFORE SIGNING

The undersigned has read the above application and hereby certifies that the information contained therein is complete, true and correct; and does hereby request that said application be submitted to the Planning & Zoning Commission at the earliest available meeting.

I understand and acknowledge that it is my responsibility to furnish an accurate and precise legal description of the property, and only the property, that is subject of this application, and that failure to furnish such information prior to the application deadline date will delay the processing of this application. I also understand that the City must notify affected property owners of this application. In the event that I fail to submit in a timely manner any information that the City deems necessary to transmit this application to the Planning & Zoning Commission or City Council, then in lieu of dismissal I hereby request that this application be temporarily withdrawn from further consideration until such information is submitted, and I agree to pay a resubmission fee of \$120 to reimburse the City for the expense of re-notifying affected property owners. I have been informed of the tentative date and time that the Planning & Zoning Commission and City Council will hear this application, and I understand that hearings may be continued from time to time at the discretion of the Commission or Council to allow for full consideration or when the public interest requires a continuation.

SIGNED: _____

A handwritten signature, possibly "KQ", written in black ink over a horizontal line.

DATE: _____

January 5, 2020



 PROPOSED GC ZONING

 PROPOSED RS-6 ZONING

SHEET	NO.	REVISION	DATE	SCALE	1"=500'
				PROJECT #	20152
				DESIGNED	CSF
TOTAL	BAR IS ONE INCH IN LENGTH ON ORIGINAL DRAWING. CHECK SCALE & ADJUST ACCORDINGLY.				
	DRAWN KRR				
	CHECKED CSF				
1 OF 1					



CITY OF ABILENE

PLANNING & DEVELOPMENT SERVICES

GLASS FORREST P & BETTY J
5365 WAGON WHEEL AVE
ABILENE, TX 79606-8301

NOTICE OF PUBLIC HEARING

RE: Rezoning Application Number Z-2021-03

01/21/2021

The Planning and Zoning Commission will hold a public hearing on **February 2, 2021 at 1:30 PM**, in the Abilene Public Library, South Branch Conference Room, Mall of Abilene, 4310 Buffalo Gap Road, Abilene, TX, 79606 to recommend approval or denial to City Council on a request from Abi Harvest, LLC to rezone property from Agricultural Open Space (AO) to a mixture of both General Commercial (GC) and Residential Single Family (RS-6) District and located on approximately 172.98 acres near the northwest corner of FM 707 & FM 89. Legal description being approximately 150 acres in Tract 1 and 22.98 acres in Tract 2 out of Mathew Talbot Section 103, in Abilene, Taylor County, Texas.

This hearing is open to any interested person. Opinions, objections and/or comments relative to this matter may be expressed in writing or in person at the hearing. At the bottom of this letter is a form that you may cut off, fill out, and mail. Comments are also accepted by email as listed below. All responses must be signed.

The attached map shows the area of the request. Only that area which is bounded by the cross-hatched line on the map is being considered for rezoning. The solid boundary line around the subject area is only a notification area. If approved by the Planning and Zoning Commission or if denied and appealed to Abilene's City Council within the specified ten-day period, this case will be heard by City Council for 2nd and Final Reading with a public hearing on **March 11, 2021 at 8:30 AM** in Council Chambers on the second floor of City Hall, 555 Walnut Street.

If you have any questions, please contact Nick Watts Planner I at (325) 437- 4585 or nick.watts@abilenetx.gov

For the PLANNING & ZONING COMMISSION

Please call (325) 676-6237 if you have any questions about this notice.

E #: Z-2021-03

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may use additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Mail To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Name: GLASS FORREST P & BETTY J
Address: 5365 WAGON WHEEL AV

Email: planning@abilenetx.gov

I am in favor ☐

I am opposed ☒

Additional Comments:

Signature: *Forrest P Glass*

see see attached MEMO and the map on the back.

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

We work together to build and maintain a community of the highest quality for present and future generations.

January 28, 2021

To: Nick Watts – Planner
Fr: Forrest P. & Betty J. Glass
5365 Wagon Wheel Ave.
Abilene, TX 79606
Re: Rezoning Application Number Z-2021-03

Dear Mr. Watts;

The ***Notice of Public Hearing*** we received this week was deflating. When we purchased our home 15 years ago, one of the deciding factors was, we were told that the property behind our house was legally bound, **for 99 years**, from building or subdividing. I would like to know when and how that contract was annulled!

Because we were told we were protected from having neighborhoods built behind our house, we invested around \$15,000 to have a very nice privacy fence installed. This fence has a 3' section of fence on the property line where you want to rezone. We built that fence to frame and enhance the view of the hills in south Taylor County. If your rezoning measure succeeds, we will be forced to tear down that portion of the fence and spend money to erect a new one.

When we purchased our house, it had been on the market for a while. One of the reasons it hadn't sold was certainly not the house or the asking price, rather it was due to a small, narrow, backyard. We overcame that by installing the low fence and enhancing the view from our backyard. If we have to replace the low fence with a higher privacy fence, due to new neighbors, you in essence shrink our yard again and make it difficult to sell should we ever decide to do that.

We want to go on record, Mr. Watts, as opposing Rezoning Application Number Z-2021-03. I believe our votes will have no effect on the decision to rezone. Should the decision to rezone be made, we will sell our property. I have already scheduled an appointment for next week with a realtor to discuss our options. Getting ahead of the mass exodus on Wagon Wheel will help us to, at least, get a better price for our home.

Mr. Watts, with all that is going on in politics and with the Covid-19 outbreak, thinking about having to move is the last thing we need to concern ourselves with right now. It saddens us deeply, but we will do what we have to do.

Thank you for allowing us to vote on this application and to express our concerns about it. I wish you well as you navigate through this and ultimately decide what you think will be the best course of action.

Sincerely;



Forrest P. Glass



Betty J. Glass

Please call (325) 676-6237 if you have any questions about this notice.

JAN 27 AM 10:21

CASE #: Z-2021-03

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may attach additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Name: WHEELER PHILIP & LAURA

Address: 5226 WAGON WHEEL AV

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☐

I am opposed ☒

Additional Comments:

Signature:



555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

We work together to build and maintain a community of the highest quality for present and future generations.

To whom it may concern:

In the matter of planning and zoning
area.

Dear City of Abilene,

My name is Nicole Longoria, my husband,
Leroy Longoria and I are writing to you
today in regards to the lot behind us getting
opinions on what we feel, say, concerns, etc.
We both are not agreeing to this matter nor do
we approve. The very reason we bought our
home was to view out our back window and
enjoy our backyard with the view. The peaceful
quiet mornings, days, and nights. Building
back there will not only affect our privacy
but it will also affect the very reason we
bought this home. We thank you for
considering our vote on not approving the
new construction behind our home.

The Longoria's,
Judy & Leroy

For the PLANNING & ZONING COMMISSION
Please call (325) 676-6237 if you have any questions about this notice.

FEB 4 PM 1:29

CASE #: Z-2021-03

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may attach additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Name: LONGORIA LEROY & JUDY
Address: 5373 WAGON WHEEL AV

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☐
Additional Comments:

I am opposed ☒

Signature: _____

[Handwritten Signature]

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

We work together to build and maintain a community of the highest quality for present and future generations.

FEB 9 PM 12:20

CASE #: Z-2021-03

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may attach additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Name: ARRINGTON CAREY

Address: 5374 WAGON WHEEL AV

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☐
Additional Comments:

I am opposed ☒

Signature:

Carey D. Arrington

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

We work together to build and maintain a community of the highest quality for present and future generations.

For the PLANNING & ZONING COMMISSION

Please call (325) 676-6237 if you have any questions about this notice.

CASE #: Z-2021-03

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may attach additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Mailing To:

Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

I am in favor ☐

I am opposed ☒

Signature:

Barbara Braden

Email: planning@abilenetx.gov

Name: BRADEN BARBARA A
Address: 5402 WAGON WHEEL AV

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060
We work together to build and maintain a community of the highest quality for present and future generations.



Watts, Nick <nick.watts@abilenetx.gov>

[Planning] Rezoning Application Number Z-2021-03

1 message

Chris Rowe <clowe1970@gmail.com>
To: planning@abilenetx.gov

Thu, Jan 28, 2021 at 9:53 AM

Vote: I am opposed

Rowe, Christopher L
[5446 Wagon Wheel Ave](#)
[Abilene, TX 79606](#)

ThankYou,
Chris Rowe

--

You received this message because you are subscribed to the Google Groups "Planning Services" group.
To unsubscribe from this group and stop receiving emails from it, send an email to planning+unsubscribe@abilenetx.gov.
To view this discussion on the web visit <https://groups.google.com/a/abilenetx.gov/d/msgid/planning/CAPcdhrRwZ57JF6knos8vFtkiY7MbcOpEOehtg5rA%3D%2B52mvmeFA%40mail.gmail.com>.



Smith, Jared <jared.smith@abilenetx.gov>

[Planning] Rezoning Application Number Z-2021-031 message

Chris Rowe <clowe1970@gmail.com>

Thu, Jan 28, 2021 at 9:53 AM

To: planning@abilenetx.gov

Vote: I am opposed

Rowe, Christopher L
[5366 Wagon Wheel Ave](#)
[Abilene, TX 79606](#)ThankYou,
Chris Rowe

--

You received this message because you are subscribed to the Google Groups "Planning Services" group.

To unsubscribe from this group and stop receiving emails from it, send an email to planning+unsubscribe@abilenetx.gov.To view this discussion on the web visit https://groups.google.com/a/abilenetx.gov/d/msgid/planning/CAPcdhrQ8MxQccGHZy-jL9ZxyJw_WGihyyz6yDJ-_epdv1%3D7gWQ%40mail.gmail.com.

For the PLANNING & ZONING COMMISSION

Please call (325) 676-6237 if you have any questions about this notice.

JAN 29 PM 1:19

CASE #: Z-2021-03

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may attach additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Mailing To: Planning and Development Services

P.O. Box 60, Abilene TX 79604-0060

Name: AMILINENI VENKATA K
Address: 5601 WAGON WHEEL AV

Email: planning@abilenetx.gov

I am in favor ☒

I am opposed ☐

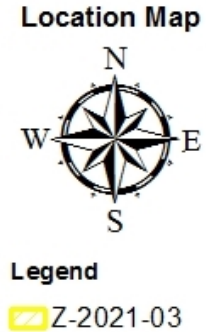
Signature: Arvudas 01/25/2021

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

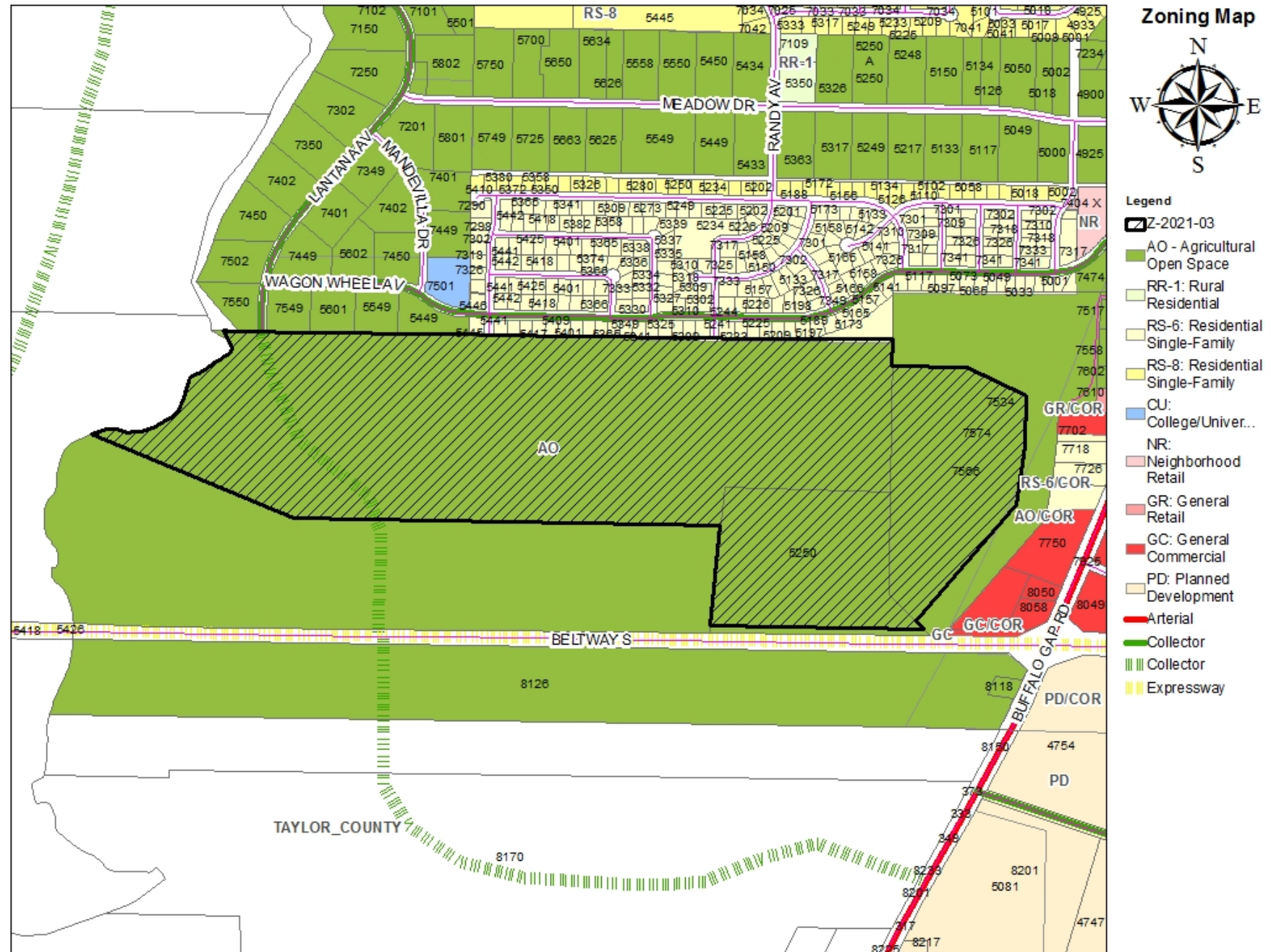
We work together to build and maintain a community of the highest quality for present and future generations.

Case:	Z-2021-03
Owner:	Abi Harvest, LLC.
Agent:	Jacob & Martin
Request:	Rezone from Agricultural Open Space (AO) to Single-Family Residential (RS-6) and General Commercial (GC)
Location:	172.98 acres near the northwest corner of Beltway South (FM 707) and Buffalo Gap Road (FM 89)
Notification:	1 in Favor, 7 Opposed
Planning & Zoning Recommendation:	Approval

Z-2021-03 LOCATION MAP



Z-2021-03 ZONING MAP





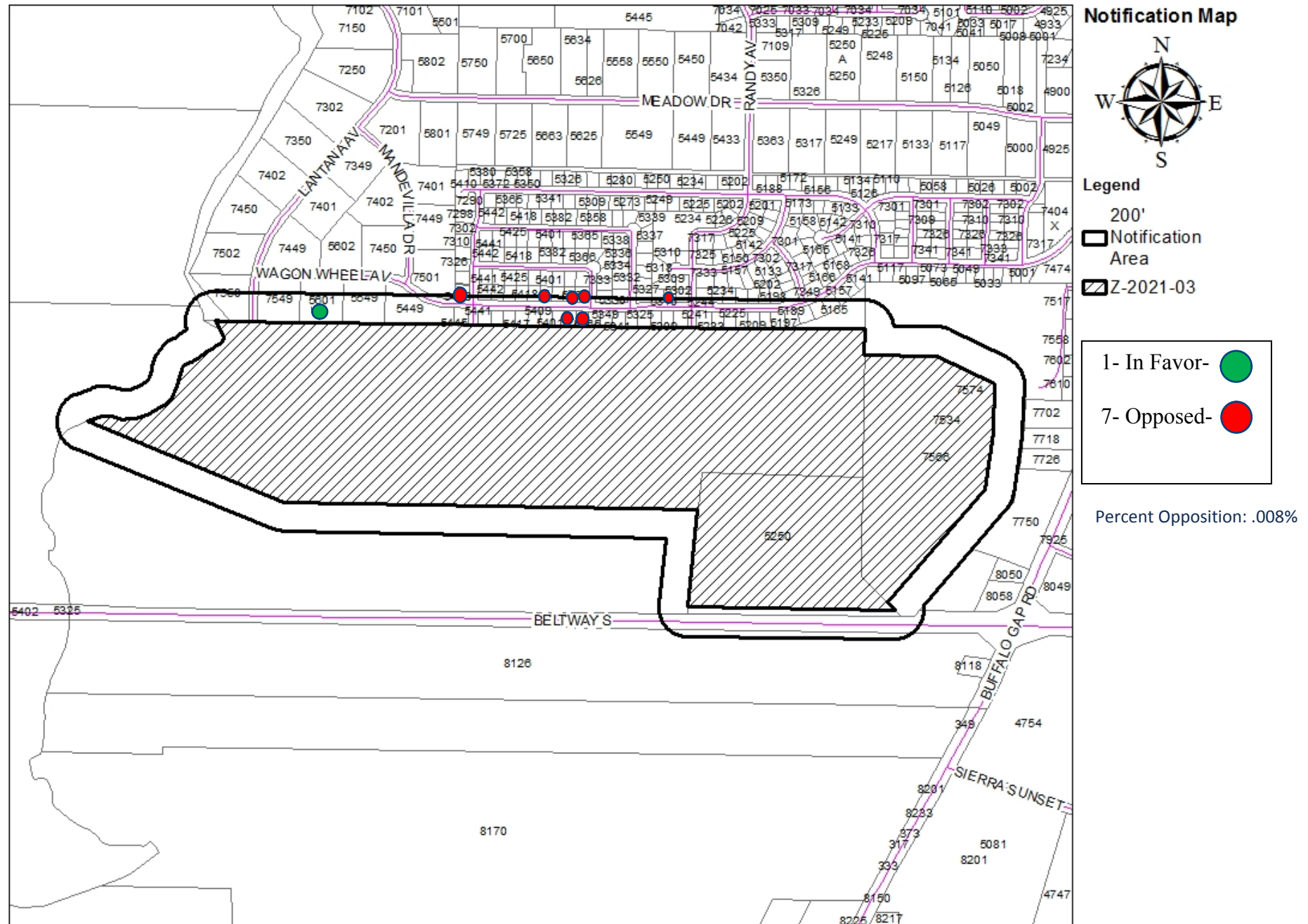
Subject Property



South Neighboring Property



Z-2021-03 NOTIFICATION AREA MAP



- Consistent with *Comprehensive Plan* and *Future Land Use and Development Plan Map*
- Reviewed Pursuant to Section 1.4.1.4 of Land Development Code (Criteria for Approval)
- Staff Recommendation: Approval
- Planning & Zoning Recommendation: Approval

Questions?



**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Mike Warrix, Director

SUBJECT: **13. Ordinance (Final Reading) Z-2021-04:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Kickapoo Land Company and SKLM Properties, LP to rezone property from Agricultural Open Space (AO) to General Commercial (GC) and located on approximately 82.3 acres near the northwest corner of FM 707 & FM 89.
(Mike Warrix)

GENERAL INFORMATION

Rezone approximately 82.3 acres of vacant land from Agricultural Open Space (AO) to General Commercial (GC)

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval by a vote of 5 - 0.

ATTACHMENTS:

1. Z-2021-04 Draft Ordinance
2. Z-2021-04 Council staff report full
3. Z-2021-04 Council presentation

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF ABILENE, TEXAS, AMENDING THE, "LAND DEVELOPMENT CODE" OF THE ABILENE CITY CODE, BY CHANGING THE ZONING DISTRICT BOUNDARIES AFFECTING CERTAIN PROPERTIES; CALLING A PUBLIC HEARING; PROVIDING A PENALTY AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That Chapter 2 (Zoning Regulations) of the Land Development Code of the City of Abilene, is hereby amended by changing the zoning district boundaries as set out in Exhibit A, attached hereto and made a part of this ordinance for all purposes.

PART 2: That any person, firm or corporation violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than Five Hundred Dollars (\$500.00). Each day such violation shall continue or be permitted to continue, shall be deemed a separate offense.

PART 3: That the Planning Director be, and is hereby authorized and directed to change the official Zoning Map of the City of Abilene to correctly reflect the amendments thereto.

PASSED ON FIRST READING the 25th day of February, 2021.

A notice of the time and place, where and when said ordinance would be given a public hearing and considered for final passage, was published in the Abilene Reporter-News, a daily newspaper of general circulation in the City of Abilene, said publication being on the 16th day of January, 2021, the same being more than fifteen (15) days prior to a public hearing held in the Council Chamber of the City Hall in Abilene, Texas, at 8:30 a.m. on the 11th day of March, 2021, to permit the public to be heard prior to final consideration of this ordinance. Said ordinance, being a penal ordinance, becomes effective ten (10) days after its publication in the newspaper, as provided by Section 19 of the Charter of the City of Abilene.

PASSED ON FINAL READING THIS 11th day of March, 2021.

ATTEST:

CITY SECRETARY

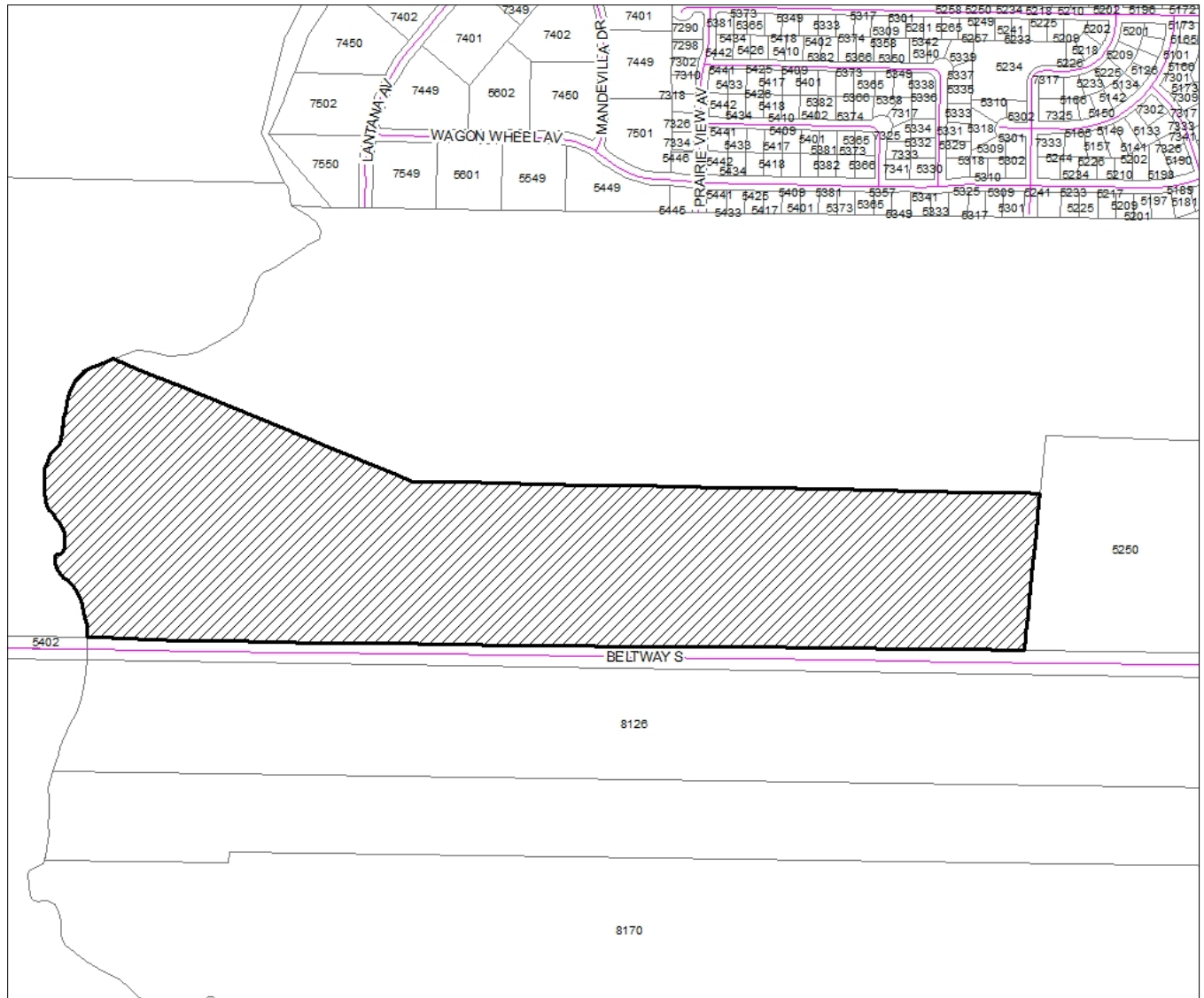
MAYOR

APPROVED:

CITY ATTORNEY

EXHIBIT A

Change the zoning classification of the following described tract(s), from Agricultural Open Space (AO) District to a General Commercial (GC) District



Located on approximately 82.3 acres of vacant land, 2030 feet east of Beltway South (FM 707) and Buffalo Gap (FM 89) intersection. Legal description being approximately 82.3 acres out of Mathew Talbot Section 103, in Abilene, Taylor County, Texas.

ZONING CASE Z-2021-04

STAFF REPORT



REQUEST:

Rezone approximately 82.3 acres of vacant land from Agricultural Open Space (AO) to General Commercial (GC).

APPLICANT:

Owners: Kickapoo Land Co. & 5KLM Properties, LP
Agent: David Todd

HEARING DATES:

P & Z Commission: February 2, 2021
City Council 1st Reading: February 25, 2021
City Council 2nd Reading: March 11, 2021

LOCATION & LEGAL DESCRIPTION:

Located on approximately 82.3 acres of vacant land, 2030 feet east of Beltway South (FM 707) and Buffalo Gap (FM 89) intersection. Legal description being approximately 82.3 acres out of Mathew Talbot Section 103, in Abilene, Taylor County, Texas.

BACKGROUND:

The subject property was annexed into the city limits in 1980 and zoned Agricultural Open Space (AO). The applicants are requesting to rezone this parcel to General Commercial (GC).

APPLICATION REVIEW:

According to Section 1.4.1.4, Criteria for Approval, of the City of Abilene Land Development Code, in making a recommendation regarding a requested zone change, the Planning and Zoning Commission and City Council should consider the following factors:

(1) Whether the proposed zoning map amendment implements the policies of the adopted Comprehensive Plan, including the land use classification of the property as shown on the Future Land Use and Development Plan map, as amended.

The Future Land Use and Development Plan Map of the Comprehensive Plan designates the subject property for use as single-family residential. However, Beltway South (FM 707) is included in the proposed thoroughfare plan as an expressway, which is not suitable for single-family residential. The majority of the expressways within the City of Abilene are surrounded by General Commercial (GC) districts. The proposed rezoning of the vacant land along the proposed expressway of Beltway South (FM 707) to General Commercial (GC) is generally appropriate. Commercial zoning will also promote a wider range of activities along this expressway that will promote the Comprehensive Plan's objective of creating a mixture of land uses to support the development close to the Buffalo Gap Corridor.

(2) Whether the uses permitted by the proposed change in zoning classification (and the standards applicable to such uses) will be appropriate in the immediate area of the land to be reclassified.

The proposed General Commercial (GC) zoning is consistent with the zoning and uses of the neighboring properties to the east surrounding the intersection of Beltway South (FM 707) and Buffalo Gap Road.

	Zoning	Existing Land Use
North	AO	Vacant Land
South	AO	Vacant Land
East	AO	Vacant Land
West	County ETJ 2001	Vacant Land

(3) Whether the proposed change is in accord with any existing or proposed plans for providing public schools, streets, water supply, sanitary sewers, and other public services and utilities to the area.

It is the opinion of the staff that this application is in accord with existing plans for public services and any public improvements will be addressed during the platting process.

(4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.

It is the opinion of the staff that there are no other factors present that substantially affect the public health, safety, morals, or general welfare of the City of Abilene.

STAFF RECOMMENDATION:

City staff recommends approval of the request. The rezoning request was reviewed pursuant to Section 1.4.1.4 (Criteria for Approval) of the Land Development Code.

PLANNING AND ZONING COMMISSION RECOMMENDATION:

The Planning and Zoning Commission recommended approval of this request by a vote of five (5) to zero (0) on February 2, 2021.

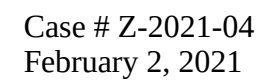
NOTIFICATION:

The Planning Services Division sent, with a certificate of mailing, public notices to the applicant and owners of property within a 200-foot radius of this subject property:

Owner	Situs	Response
FARR DAVID ELMO &		
FARR DAVID ELMO &		
KICKAPOO LAND CO	5250 BELTWAY S	
KICKAPOO LAND CO		
LYNN TAMMIE RUTH EDMONDSON &	8126 BUFFALO GAP RD	

ATTACHMENTS:

- Application
- PowerPoint





Development Application

Planning

☐ Conditional Use

☐ Easement Release

☒ Rezoning

☐ Other

☐ PDD

☐ Street Name Change

☐ Thoroughfare Abandonment

☐ PDD Amendment

Other: _____

Project Name: _____

Address: NW Corner of FM 707 & FM 89

No. of lots: _____

Acreage: 82.3 acres
~~57.9 Acres~~

Legal Description: A0319 SUR 103 MATHEW TALBOT, ACRES 57.9 (Tract 1)

Subdivision Name: _____

Block: _____

Lot: _____

Current Zoning: AO

Proposed Zoning (if applicable): GC

OWNER AND

AUTHORIZATION Owner

Kickapoo Land Co.

5KLM Properties, LP

Name: _____

400 Pine St., Suite 900

PO Box 1170

Address: _____

Abilene, TX 79601

Clarendon, TX 79226

Fax: 325-673-2028

City, State, Zip: 325-673-6429

Email: icanon@rjonesey.com

I am the property owner, and I certify that the information included in this application is true to the best of my knowledge. (Name) David Todd will act as my agent before the Planning and Zoning Commission.

Agent Name: David Todd

Address: 402 Cedar Street

City, State, Zip: Abilene, TX 79601

Fax: _____

Phone: 325-698-5560

Email: david.todd@e-ht.com

I hereby certify that I am the owner of the property and further certify that the information provided on this development application is true and correct. I hereby designate the aforementioned agent to act on my behalf for submittal, processing, representation, and/or presentation of this development application. The designated agent shall be the principal contact person for responding to all requests for information and for resolving all issues of concern relative to this application.

Signature Owner: _____

Kickapoo Land Company Joseph E. Canon Executive V.P.

Date: 1-5-21

FOR OFFICE USE ONLY

Received: 1/5/21

Fee: \$ 1,500.00

Receipt No.: 0001057701

Case No.: 2-2021-04

Reviewed By: _____



Development Application

Planning

- ☐ Conditional Use ☐ Easement Release ☒ Rezoning ☐ Other
☐ PDD ☐ Street Name Change ☐ Thoroughfare Abandonment ☐ PDD Amendment
 Other: _____

Project Name: _____
 Address: NW Corner of FM 707 & FM 89 No. of lots: _____ Acreage: 57.9 Acres
 Legal Description: A0319 SUR 103 MATHEW TALBOT, ACRES 57.9 (Tract 1)
 Subdivision Name: _____ Block: _____ Lot: _____
 Current Zoning: AO Proposed Zoning (if applicable): GC

OWNER AND

AUTHORIZATION OWNER: Kickapoo Land Co. 5KLM Properties, LP
 Name: _____ PO Box 1170
 Address: 400 Pine St., Suite 900 Clarendon, TX 79226 Fax: 325-673-2028
 City, State, Zip: Abilene, TX 79601 Email: icanon@rjonesey.com
 City, State, Zip: 325-673-6429

I am the property owner, and I certify that the information included in this application is true to the best of my knowledge. (Name) David Todd will act as my agent before the Planning and Zoning Commission.

Agent Name: David Todd
 Address: 402 Cedar Street
 City, State, Zip: Abilene, TX 79601 Fax: _____
 Phone: 325-698-5560 Email: david.todd@e-ht.com

I hereby certify that I am the owner of the property and further certify that the information provided on this development application is true and correct. I hereby designate the aforementioned agent to act on my behalf for submittal, processing, representation, and/or presentation of this development application. The designated agent shall be the principal contact person for responding to all requests for information and for resolving all issues of concern relative to this application.

Signature Owner: Kade L. Matthews Date: 1-5-21
5KLM Properties, LP Kade L. Matthews as President of Alegett Management, LLC, GP

FOR OFFICE USE ONLY

Received: _____ Fee: \$ _____ Receipt No.: _____
 Case No.: _____ Reviewed By: _____



Development Application

Please answer the following question in order to assist Staff with the processing of your Zoning request.

1. Please (if necessary) provide background information for the zoning request and explain why you feel it is appropriate.

This zoning request is to support a commercial corridor planned near the NW corner of FM 89 and FM 707. GC is requested along the frontage of FM 707 as is found elsewhere along the same corridor for future development along the frontage. Depth has been provided so that future commercial development can have appropriate buffering from the residential as is required in the Land Development Code.



Development Application

RECOMMENDATIONS

The Planning & Zoning Commission (P&Z) and the City Council look to the Planning & Development Services staff to make a recommendation for the approval or disapproval of this application. We will make every effort to notify you (FAX or E-mail) of our recommendation at least one (1) week in advance of the scheduled meeting of the P&Z Commission. In the case of a rezoning, and when the public interest requires it, we may recommend a rezoning to a Planned Development District (PDD) or a classification other than the classification requested. We will notify you of our decision to propose a PDD as soon as possible after the application is filed to give you time to prepare a site plan.

PUBLIC NOTIFICATION

The public is entitled to examine this application and participate in the decision-making process. In most cases, we are required to notify all property owners within two hundred feet (200') of the boundaries of your property. To ensure the fullest possible consideration, we may also notify neighborhood groups, organizations or individuals that have a special interest in a particular issue. Except for matters that the Planning & Development Services staff have expressly agreed not to disclose (and provided the law allows us to hold the matter in confidence), then all information that we deem relevant to the review and processing of this application may become public knowledge.

PLEASE READ BEFORE SIGNING

The undersigned has read the above application and hereby certifies that the information contained therein is complete, true and correct; and does hereby request that said application be submitted to the Planning & Zoning Commission at the earliest available meeting.

I understand and acknowledge that it is my responsibility to furnish an accurate and precise legal description of the property, and only the property, that is subject of this application, and that failure to furnish such information prior to the application deadline date will delay the processing of this application. I also understand that the City must notify affected property owners of this application. In the event that I fail to submit in a timely manner any information that the City deems necessary to transmit this application to the Planning & Zoning Commission or City Council, then in lieu of dismissal I hereby request that this application be temporarily withdrawn from further consideration until such information is submitted, and I agree to pay a resubmission fee of \$120 to reimburse the City for the expense of re-notifying affected property owners. I have been informed of the tentative date and time that the Planning & Zoning Commission and City Council will hear this application, and I understand that hearings may be continued from time to time at the discretion of the Commission or Council to allow for full consideration or when the public interest requires a continuation.

SIGNED: _____


Rickapoo Land Co. Executive VP

DATE: 1-5-21

SKLM Properties, LP



Kade L. Matthews, As President of Alegett Management, LLC, General Partner

**FIELD NOTES
FOR
A 82.3 ACRE TRACT
OUT OF
M. TALBOT SURVEY NO. 103
ABILENE, TAYLOR COUNTY, TEXAS**

BEING a 82.3 acre tract out of the M. Talbot Survey No. 103, Taylor County, Texas, same being out of a 233.81 acre tract recorded in Volume 1595, Page 850 Official Public Records, Taylor County, Texas, and being more particularly described as follows:

BEGINNING at a point for the southeast corner of this tract, same being the southwest corner of Lot 1, Block "A" recorded in Cabinet 1, Slide 795, Plat Records, Taylor County, Texas;

THENCE North 89 degrees 11 minutes 02 seconds West a distance of 3388.66 feet along the north right of way of FM 707 to a point;

THENCE North 80 degrees 39 minutes 42 seconds West a distance of 101.10 feet to a point;

THENCE South 89 degrees 48 minutes 58 seconds West a distance of 738.80 feet to a point on the north right of way of FM 707, same being in the centerline of Elm Creek, for the southwest corner of this tract, same being the southwest corner of 233.81 acre tract recorded in Volume 1595, Page 850, Official Public Records, Taylor County, Texas;

THENCE along the meanders of the centerline of Elm Creek as follows: North 21 degrees 59 minutes 29 seconds West a distance of 276.98 feet, North 06 degrees 35 minutes 52 seconds West a distance of 231.40 feet, North 21 degrees 10 minutes 52 seconds West a distance of 112.30 feet, North 09 degrees 55 minutes 52 seconds West a distance of 121.10 feet, North 23 degrees 57 minutes 08 seconds East a distance of 260.50 feet, North 17 degrees 43 minutes 08 seconds East a distance of 193.20 feet, North 52 degrees 15 minutes 09 seconds East a distance of 193.23 feet to a point for the northwest corner of this tract, same being the southwest corner of 150 acre tract;

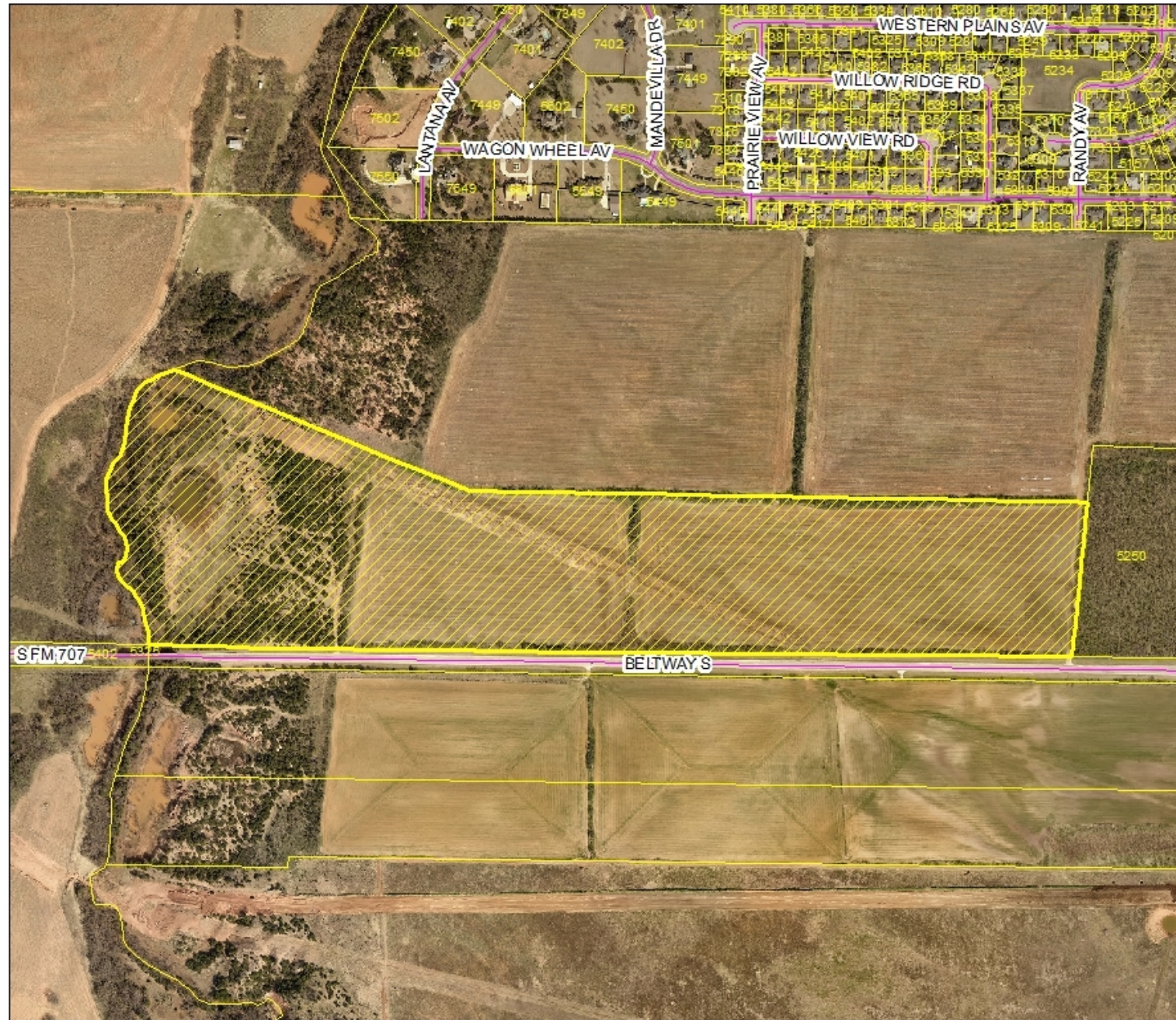
THENCE South 67 degrees 12 minutes 57 seconds East, along the south line of said 150 acre tract, a distance of 1439.89 feet to a point;

THENCE South 89 degrees 09 minutes 35 seconds East, along the south line of said 150 acre tract, a distance of 2844.36 feet to a point for the northeast corner of this tract, same being an angle point corner in said 150 acre tract;

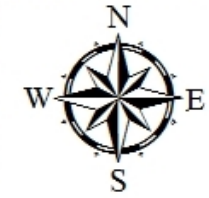
THENCE South 05 degrees 37 minutes 21 seconds West a distance of 717.52 feet to the Point of Beginning containing an area of 82.3 acres. This tract has not been surveyed on the ground.

Case:	Z-2021-04
Owner:	Kickapoo Land Co. & 5KLM Properties, LP
Agent:	David Todd
Request:	Rezone from Agricultural Open Space (AO) to General Commercial (GC)
Location:	82.3 acres of vacant land approximately 2030 feet east of Beltway South (FM 707) and Buffalo Gap intersection
Notification:	0 in Favor, 0 Opposed
Planning & Zoning Recommendation:	Approval

Z-2021-04 LOCATION MAP



Location Map



Legend

 Z-2021-04



GENERAL COMMERCIAL (GC) PERMITTED USES

RESIDENTIAL USES:

- P Hotel/Motel
- C Vacation Travel Trailer Park

ACCESSORY AND INCIDENTAL USES:

- P Accessory Structure (Also see Division 4 of this article)
- P Antenna, Non-Commercial/Amateur
- P ATM's, Self-Serve Kiosks, and Similar Facilities
- P Drive-Thru Facility
- TP Field Office or Construction Office (temporary)
- C Freight Container
- P Fuel Sales
- TP Itinerant Business
- P Manufacturing (incidental)
- C Mobile Home (permanent security residence)
- TP Mobile Home (temporary security residence)
- C Mobile Home or Temporary Building (office for sales and service)
- P Recycling Collection Point
- C Travel Trailers (accessory to hospitals)
- P/SE Wind Energy Conversion Systems

CULTURAL AND RECREATIONAL USES:

- P Civic, Social, and Fraternal Organization
- P Cultural Facilities
- P Drive-in Theater
- P Recreation – Outdoors (active)
- P Recreation – Outdoors (passive)
- P Recreation and Commercial Entertainment – Indoor

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

- P Ambulance Service
- P Fire/Police Station
- C Homeless/Emergency Shelter
- P Hospital
- P Medical/Dental Laboratory
- P Post Office
- C Rehabilitation Facility
- P Social Service Facility

EDUCATIONAL AND RELIGIOUS USES:

- P Arts School
- C Cemetery, Crematorium, and Mausoleum
- P Church or Place of Worship
- P Day-Care Operation - Center-Based
- P Educational and Scientific Research
- P School: Public/Private
- P Trade/Business School
- P University/College

SERVICE

- P/C Automobile Wash
- C Contractor Services
- P Funeral Home/ Mortuary/Morgue
- C Kennel (With Outdoor Pens)
- P Kennel (Without Outdoor Pens)
- P Laundry, Dry Cleaning, Dyeing, and Linen Service (no retail customers)
- P Laundry/Dry Cleaning Services & Facilities
- P Office (general, professional, financial)
- P Personal Services
- P Printing, Copying, Reproduction, Publishing
- C Recycling Collection and Processing Center
- P Repair and Maintenance Services - Automobile/Small Truck (major)
- P Repair and Maintenance Services - Automobile/Small Truck (minor)
- P Repair and Maintenance Services (indoor)
- C Repair and Maintenance Services (outdoors)
- P Storage - Self-Service Units
- P Tattoo Parlor
- P Taxidermist
- P Veterinary Service (small animals)

TRADE – RETAIL USES

- C Aircraft and Accessories
- P ATM's, Self-Serve Kiosks, and Similar Facilities
- P Fuel Sales
- P Liquor Store (Off Premises Consumption) (*Defined under Liquor Store*)
- P Liquor Store (On Premises Consumption) (*Defined under Liquor Store*)
- P Restaurant, Fast Food
- P Restaurant, Standard
- P Retail Sales/Rental (automobile/small truck)
- P Retail Sales/Rental (indoor)
- P Retail Sales/Rental (outdoors, non-vehicle)
- C Retail Sales/Rental (trucks and other large vehicles and equipment)

TRADE – WHOLESALE USES

- C Wholesaling and Storage (indoor)

TRANSPORTATION, COMMUNICATION AND UTILITIES:

- C Antenna Tower - Commercial
- P Automobile Parking Lot or Structure - Commercial
- P Broadcast Studio
- P Passenger Ground Transportation Terminal
- P Pressure Control Station
- P Public Utility Facility

RESOURCE PRODUCTION AND EXTRACTION USES:

- P Petroleum or Gas Well
- P Urban Garden

LEGEND

- P
- C
- TP

Permitted as a Right-of-Use (may be subject to compliance with conditions described within Section 2.4.3 of the Land Development Code)
 Permitted as a Conditional Use Permit, Requiring Approval by City Council
 Permitted by Temporary Permit Only, Requiring Approval by Board of Adjustment

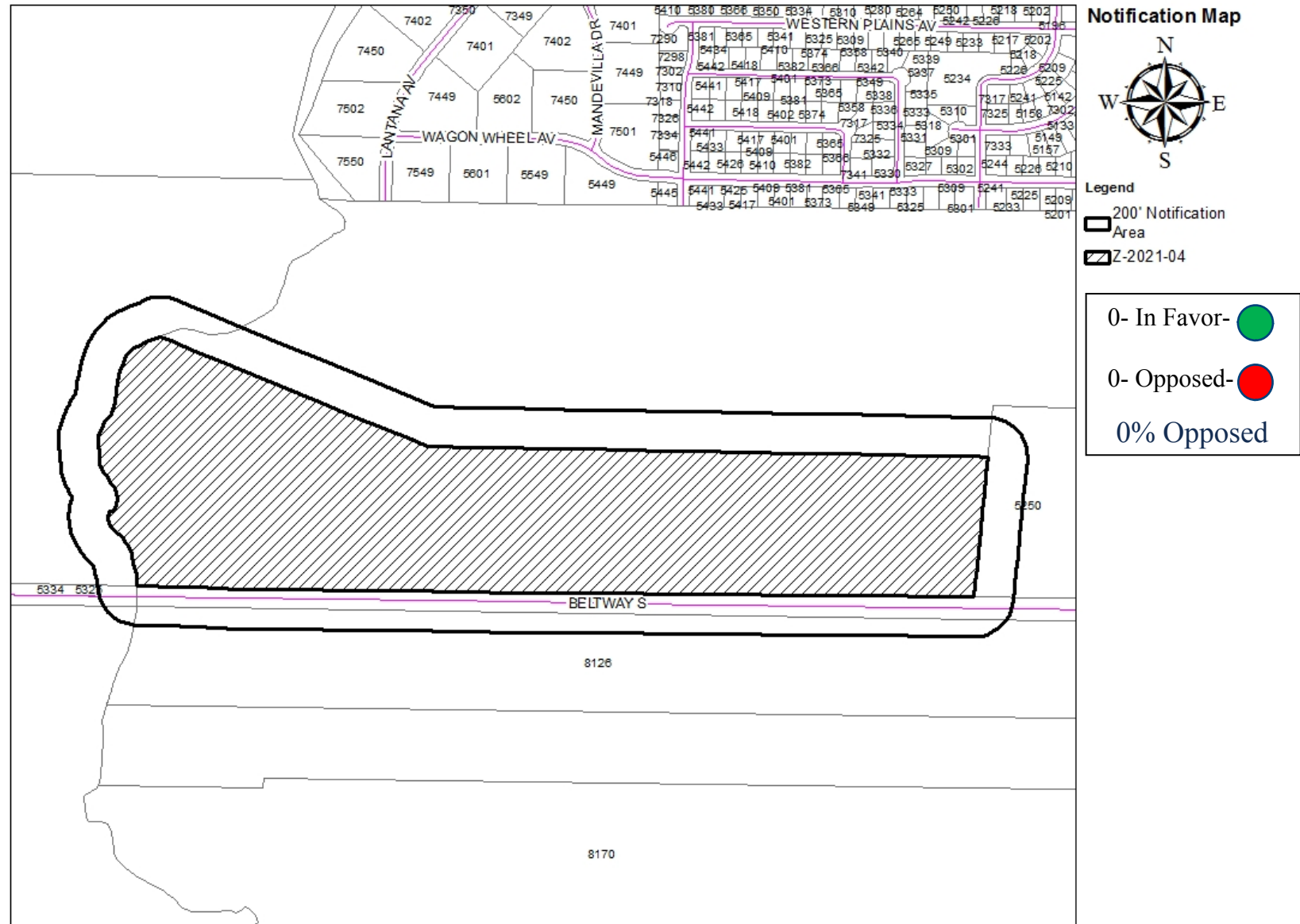
Subject Property



South Neighboring Property



Z-2021-04 NOTIFICATION AREA MAP



- Consistent with *Comprehensive Plan* and *Future Land Use and Development Plan Map*
- Reviewed Pursuant to Section 1.4.1.4 of Land Development Code (Criteria for Approval)
- Staff Recommendation: Approval
- Planning & Zoning Recommendation: Approval

Questions?



**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Mike Warrix, Director

SUBJECT: **14. Ordinance (Final Reading)Z-2021-05:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Hardin-Simmons University to rezone property from Residential Single Family (RS-6) District to General Retail (GR) and located on approximately 1.203 acres at the 1500 and 1600 blocks (north side) of Ambler Avenue in north Abilene.
(Mike Warrix)

GENERAL INFORMATION

Rezone approximately 1.203 acres from Single Family Residential (RS-6/COR) to General Retail (GR/COR)

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval by a vote of 5 - 0.

ATTACHMENTS:

1. Z-2021-05 draft ordinance
2. Z-2021-05 Council Staff Report full
3. Z-2021-05 Council presentation

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF ABILENE, TEXAS, AMENDING THE, "LAND DEVELOPMENT CODE" OF THE ABILENE CITY CODE, BY CHANGING THE ZONING DISTRICT BOUNDARIES AFFECTING CERTAIN PROPERTIES; CALLING A PUBLIC HEARING; PROVIDING A PENALTY AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That Chapter 2 (Zoning Regulations) of the Land Development Code of the City of Abilene, is hereby amended by changing the zoning district boundaries as set out in Exhibit A, attached hereto and made a part of this ordinance for all purposes.

PART 2: That any person, firm or corporation violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than Five Hundred Dollars (\$500.00). Each day such violation shall continue or be permitted to continue, shall be deemed a separate offense.

PART 3: That the Planning Director be, and is hereby authorized and directed to change the official Zoning Map of the City of Abilene to correctly reflect the amendments thereto.

PASSED ON FIRST READING the 25th day of February, 2021.

A notice of the time and place, where and when said ordinance would be given a public hearing and considered for final passage, was published in the Abilene Reporter-News, a daily newspaper of general circulation in the City of Abilene, said publication being on the 16th day of January, 2021, the same being more than fifteen (15) days prior to a public hearing held in the Council Chamber of the City Hall in Abilene, Texas, at 8:30 a.m. on the 11th day of March, 2021, to permit the public to be heard prior to final consideration of this ordinance. Said ordinance, being a penal ordinance, becomes effective ten (10) days after its publication in the newspaper, as provided by Section 19 of the Charter of the City of Abilene.

PASSED ON FINAL READING THIS 11th day of March, 2021.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

ZONING CASE Z-2021-05

STAFF REPORT



REQUEST:

Rezone approximately 1.2 acres from Single Family Residential with Ambler Avenue Corridor Overlay (RS-6/AMB-COR) to General Retail (GR/AMB-COR).

APPLICANT:

Owner: Hardin Simmons University
Agent: Enprotec Hibbs & Todd (eHT)

HEARING DATES:

P & Z Commission: February 2, 2021
City Council 1st Reading: February 25, 2021
City Council 2nd Reading: March 11, 2021

LOCATION & LEGAL DESCRIPTION:

Approximately 1.2 acres located at the 1500 and 1600 blocks (north side) of Ambler Avenue. Legal description being all of Lots 5 and 6 of Block C in Darby of North Park Subdivision and all of Lot 14 and the easternmost 25-feet of Lot 13 of Block B in Darby of North Park Subdivision.

BACKGROUND:

The subject properties were annexed in 1925. One of these homes pre-dates annexation, but the remaining homes were constructed between 1925 and 1931. In 1974, the subject properties were zoned Single Family Residential (RS-6). The subject properties are located within the Ambler Avenue Corridor Overlay (AMB-COR) which was adopted by City Council in April 2013. The corridor overlay is intended to promote high quality development representing the “first impression” of Abilene for visitors to Abilene Christian University, Hardin-Simmons University, and Hendrick Medical Center. According the Abilene’s Land Development Code, uses within this corridor overlay should include restaurants, services, medical, office, research, educational, and related uses. Additionally, the subject property is located within the Neighborhood Empowerment Zone (NEZ) which is a special zone adopted by City Council targeted to promote the revitalization and redevelopment of economically distressed areas of Abilene. The applicant is requesting the rezoning to construct a Braum’s restaurant and convenience grocery store on the subject properties.

EVALUATION CRITERIA:

According to Section 1.4.1.4, Criteria for Approval, of the City of Abilene Land Development Code, in making a recommendation regarding a requested zoning change, the Planning and Zoning Commission and the City Council may consider the following factors:

- (1) Whether the proposed zoning map amendment implements the policies of the adopted Comprehensive Plan, including the land use classification of the property on the Future Land Use and Development Plan map, as amended;**

The Future Land Use and Development Plan Map of the Comprehensive Plan show the subject properties near a “Special Activity Center” which embraces Hedrick Medical Center and Hardin-Simmons University. The Comprehensive Plan identifies the need to fully develop the economic potential of this special activity center by promoting a mixture of land uses in support the activity center, such as offices and restaurants. General Retail zoning will promote a wider range of activities and is consistent with the Comprehensive Plan’s objective of creating a mixture of land uses.

(2) Whether the uses permitted by the proposed change in zoning district classification and the standards applicable to such uses will be appropriate in the immediate area of the land to be reclassified.

The land use permitted within the proposed zoning is generally appropriate with the surrounding properties. The subject properties are located near the intersection of Grape Street and Ambler Avenue, both of which are identified in Abilene's thoroughfare plan as arterial roads. Locations which are in proximity to intersections of arterial roads are traditionally considered appropriate for commercial activities. Intersections such as this provide the exposure and volume of traffic necessary for commercial businesses to succeed. Furthermore, the majority of properties along this section of Ambler Avenue are within commercial zoning districts.

	Zoning	Existing Land Use
North	RS-6 & CU	Single Family Residences/Hardin Simmons
South	GR/AMB-COR	Walmart Neighborhood Market
East	CU/AMB-COR	Hardin Simmons University
West	RS-6/AMB-COR	Single Family Residence

(3) Whether the proposed change is in accord with any existing or proposed plans for providing public schools, streets, water supply, sanitary sewers, and other public services and utilities to the area.

The subject property is currently served with a variety of existing utilities and public amenities that are considered adequate.

(4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.

It is the opinion of the staff that there are no other factors present that substantially affect the public health, safety, morals, or general welfare of the City of Abilene.

STAFF RECOMMENDATION:

Staff recommends approval of the request. The rezoning request was reviewed pursuant to Section 1.4.1.4 (Criteria for Approval) of the Land Development Code.

PLANNING AND ZONING COMMISSION RECOMMENDATION:

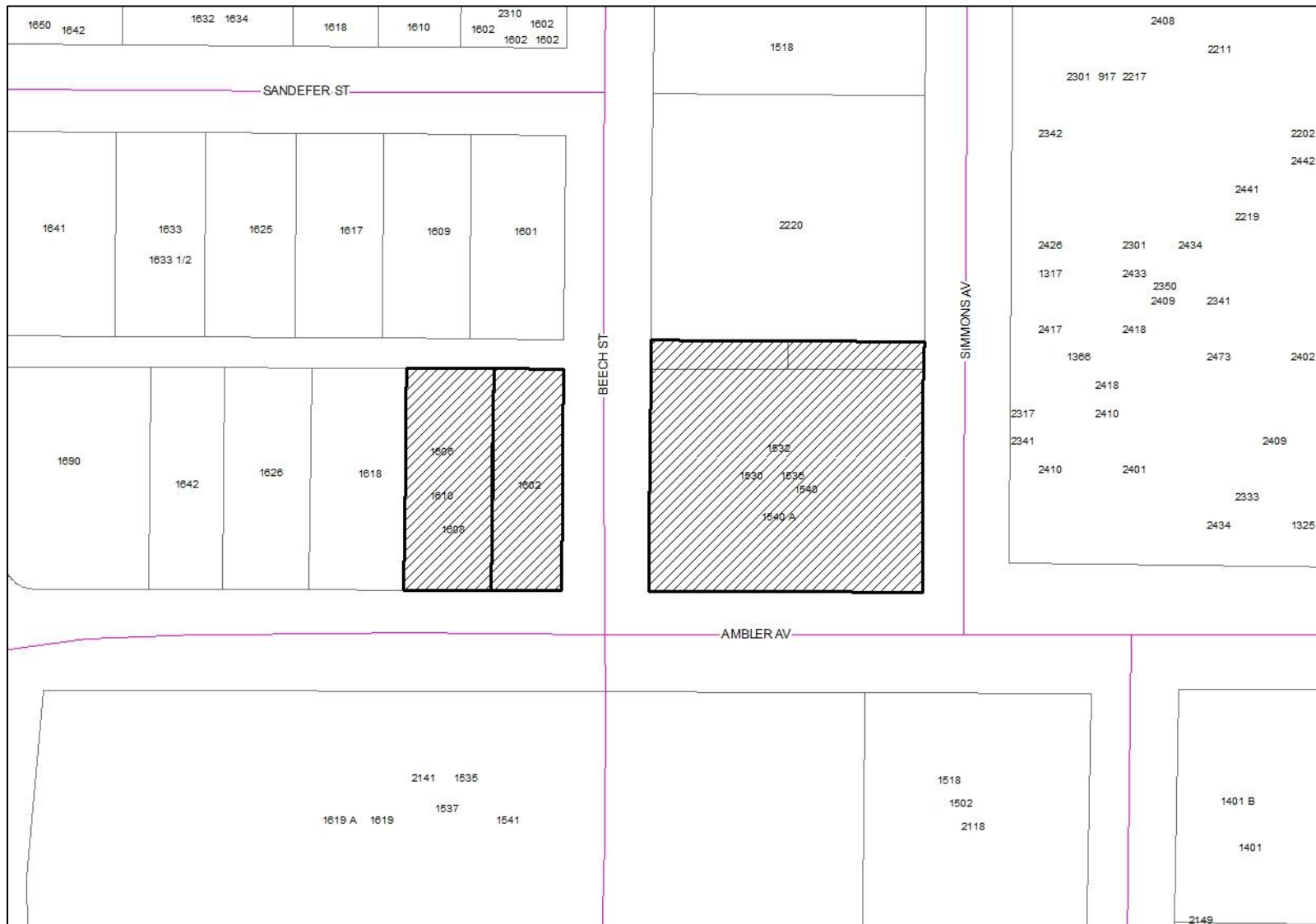
The Planning and Zoning Commission recommended approval of this request by a vote of five (5) to zero (0) on February 2, 2021.

NOTIFICATION:

The Planning Services Division sent, with a certificate of mailing, public notices to the applicant and property owners within a 200-foot radius.

Owner	Situs	Response
HARDIN SIMMONS UNIVERSITY	1625 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1617 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1601 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1609 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1518 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1602 AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	2220 SIMMONS AV	In Favor
HARDIN SIMMONS UNIVERSITY	2410 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2434 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	1325 VOGEL AV	In Favor
HARDIN SIMMONS UNIVERSITY	2317 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2434 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2402 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2301 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2426 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2341 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2401 SIMMONS AV	In Favor
HARDIN SIMMONS UNIVERSITY	2433 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2301 SIMMONS AV	In Favor
HARDIN SIMMONS UNIVERSITY	2202 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2409 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2418 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2417 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2341 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2473 SIMMONS AV	In Favor
HARDIN SIMMONS UNIVERSITY	2442 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2217 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2342 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2211 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2409 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2333 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2219 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2350 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	1317 VOGEL AV	In Favor
HARDIN SIMMONS UNIVERSITY	2441 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	1366 AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	2418 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2410 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2408 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	917 LINEBERRY BL	In Favor
HARDIN SIMMONS UNIVERSITY	1530 AMBLER AV	In Favor

HARDIN SIMMONS UNIVERSITY	1540 AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	1540 A AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	1532 AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	1536 AMBLER AV	In Favor
HARDIN-SIMMONS UNIVERSITY	1608 AMBLER AV	In Favor
HARDIN-SIMMONS UNIVERSITY	1606 AMBLER AV	In Favor
HARDIN-SIMMONS UNIVERSITY	1610 AMBLER AV	In Favor
HENDRICK MEDICAL CENTER	1518 N 21ST ST	In Favor
HENDRICK MEDICAL CENTER	2118 SIMMONS AV	In Favor
HENDRICK MEDICAL CENTER	1502 N 21ST ST	In Favor
HENDRICK MEDICAL EXEMPT	1401 AMBLER AV	In Favor
HENDRICK MEDICAL EXEMPT	1401 B AMBLER AV	In Favor
PCKC LLC	1642 AMBLER AV	
PCKC LLC	1626 AMBLER AV	
PCKC LLC	1618 AMBLER AV	
PCKC LLC	1690 AMBLER AV	
PETTY MARY JO	1633 SANDEFER ST	
PETTY MARY JO	1633 1/2 SANDEFER ST	
WALMART REAL ESTATE	1535 AMBLER AV	
WALMART REAL ESTATE	1541 AMBLER AV	
WALMART REAL ESTATE	2141 GRAPE ST	
WALMART REAL ESTATE	1537 AMBLER AV	
WALMART REAL ESTATE	1619 AMBLER AV	
WALMART REAL ESTATE	1619 A AMBLER AV	





Development Application

Planning

☐ Conditional Use ☐ Easement Release ☒ Rezoning ☐ Other
☐ PDD ☐ Street Name Change ☐ Thoroughfare Abandonment ☐ PDD Amendment
Other: _____

Project Name: Braum's Ice Cream and Dairy Store
Address: Ambler Avenue and Simmons Street No. of lots: 3 Acreage: 1.203 Acres
Legal Description: See Attached Exhibit A
Subdivision Name: North Park Addition Block: S/2 of Block 1 Lot: See Exhibit A
Current Zoning: RS6 Proposed Zoning (if applicable): General Retail (GR)

OWNER AND AUTHORIZATION

Owner Name: Hardin Simmons University
Address: PO Box 16005
City, State, Zip: Abilene, Texas 79698-0001 Fax: N/A
Phone: N/A Email: N/A

I am the property owner, and I certify that the information included in this application is true to the best of my knowledge. (Name) _____ eHT _____ will act as my agent before the Planning and Zoning Commission.

Agent Name: BJ Prichard, PE / eHT
Address: 402 Cedar
City, State, Zip: Abilene, Texas, 79601 Fax: 325-698-3241
Phone: 325-698-5560 Email: bj.prichard@e-ht.com

I hereby certify that I am the owner of the property and further certify that the information provided on this development application is true and correct. I hereby designate the aforementioned agent to act on my behalf for submittal, processing, representation, and/or presentation of this development application. The designated agent shall be the principal contact person for responding to all requests for information and for resolving all issues of concern relative to this application.

Signature Owner: [Signature] Date: January 5, 2021

FOR OFFICE USE ONLY

Received: 1/5/21 Fee: \$ 1,500.00 Receipt No.: 0001057702
Case No.: 2-2021-05 Reviewed By: [Signature]



Development Application

RECOMMENDATIONS

The Planning & Zoning Commission (P&Z) and the City Council look to the Planning & Development Services staff to make a recommendation for the approval or disapproval of this application. We will make every effort to notify you (FAX or E-mail) of our recommendation at least one (1) week in advance of the scheduled meeting of the P&Z Commission. In the case of a rezoning, and when the public interest requires it, we may recommend a rezoning to a Planned Development District (PDD) or a classification other than the classification requested. We will notify you of our decision to propose a PDD as soon as possible after the application is filed to give you time to prepare a site plan.

PUBLIC NOTIFICATION

The public is entitled to examine this application and participate in the decision-making process. In most cases, we are required to notify all property owners within two hundred feet (200') of the boundaries of your property. To ensure the fullest possible consideration, we may also notify neighborhood groups, organizations or individuals that have a special interest in a particular issue. Except for matters that the Planning & Development Services staff have expressly agreed not to disclose (and provided the law allows us to hold the matter in confidence), then all information that we deem relevant to the review and processing of this application may become public knowledge.

PLEASE READ BEFORE SIGNING

The undersigned has read the above application and hereby certifies that the information contained therein is complete, true and correct; and does hereby request that said application be submitted to the Planning & Zoning Commission at the earliest available meeting.

I understand and acknowledge that it is my responsibility to furnish an accurate and precise legal description of the property, and only the property, that is subject of this application, and that failure to furnish such information prior to the application deadline date will delay the processing of this application. I also understand that the City must notify affected property owners of this application. In the event that I fail to submit in a timely manner any information that the City deems necessary to transmit this application to the Planning & Zoning Commission or City Council, then in lieu of dismissal I hereby request that this application be temporarily withdrawn from further consideration until such information is submitted, and I agree to pay a resubmission fee of \$120 to reimburse the City for the expense of re-notifying affected property owners. I have been informed of the tentative date and time that the Planning & Zoning Commission and City Council will hear this application, and I understand that hearings may be continued from time to time at the discretion of the Commission or Council to allow for full consideration or when the public interest requires a continuation.

SIGNED: _____

A handwritten signature in blue ink, appearing to be "M. R. D.", written over a horizontal line.

DATE: January 5, 2021



Development Application

Please answer the following question in order to assist Staff with the processing of your Zoning request.

1. Please (if necessary) provide background information for the zoning request and explain why you feel it is appropriate.

Braum's Ice Cream is proposing to purchase the three tracts land from Hardin Simmons University (located on either side of Beech Street) for the purposes of constructing a new ice cream restaurant / grocery store facility. Presently, these three parcels are zoned RS6 (single family residential) and have have all previously held single family homes. The existing structures on these lots are in the process of being abated and demolished. In order to accommodate a fast food type restaurant, Baum's respectfully requests that the City of Abilene amend the current zoning on the identified tracts as well as the abandoned Beech Street ROW from RS6 to General Retail (GR). In reference to Exhibit A, the requested General Retail (GR) zone classification fits well with the surrounding development. The newly constructed Walmart facility and the Hendrick Medical facility directly across the street from the proposed project site are both zoned General Retail. The Wild Bills pawn on the northeast corner of Ambler Avenue and Grape Street is currently zoned general commercial.



LEGAL DESCRIPTIONS:

TRACT 1
EAST 25' OF LOT 13 & WEST 35' OF LOT 14, BLOCK B, DARBY SUBDIVISION OF THE S/2 OF BLOCK 1, NORTH PARK ADDITION (PAGE 368, PLAT RECORDS, TAYLOR COUNTY, TEXAS)

TRACT 2
EAST 50' OF LOT 14, BLOCK B, BLOCK B, DARBY SUBDIVISION OF THE S/2 OF BLOCK 1, NORTH PARK ADDITION (PAGE 368, PLAT RECORDS, TAYLOR COUNTY, TEXAS)

TRACT 3
LOTS 5 & 6, BLOCK C, DARBY SUBDIVISION OF THE S/2 OF BLOCK 1, NORTH PARK ADDITION (PAGE 368, PLAT RECORDS, TAYLOR COUNTY, TEXAS)

BEECH STREET ROW
ALL OF BEECH STREET BETWEEN THE NORTH RIGHT OF WAY OF AMBLER AVENUE AND THE SOUTH RIGHT OF WAY OF THE ALLEYS IN BLOCKS B & C, DARBY SUBDIVISION OF THE SOUTH ONE HALF OF BLOCK NO. ONE OF NORTH PARK ADDITION TO ABILENE, RECORDED IN VOLUME 1, PAGE 368, PLAT RECORDS, TAYLOR COUNTY, TEXAS



10 0 30
SCALE IN FEET

 ENPROTEC/HIBBS & TODD, INC. ENVIRONMENTAL AND CIVIL ENGINEERS 801 East 11th Street Abilene, Texas 79610 (817) 692-1111 FAX (817) 692-1112	20-7166 PROJECT NO.
	01/25/2020 DATE
	RHP DESIGNED BY
	J.C. DRAWN BY
RE-ZONING REQUEST FOR BRAUN'S ICE CREAM AND DAIRY STORE EXHIBIT A	
1 OF 2	



75 0 150
SCALE IN FEET

 ENPROTEC/HIBBS & TODD, INC. ENVIRONMENTAL AND CIVIL ENGINEERING 2500 N. Highway 100, Suite 1000 P.O. Box 1000, Suite 1000 Dallas, Texas 75201-1000 (214) 343-1000 www.enprotec.com	20-7780
	PROJECT NO.
	01/01/2020
	DATE
RE-ZONING REQUEST FOR BRAUN'S ICE CREAM AND DAIRY STORE EXHIBIT A	R.R.P.
	DESIGNED BY
	J.C.
	DRAWN BY
	R.R.P.
	CHECKED BY
2 OF 2	

ORDINANCE NO. 11-2013

AN ORDINANCE OF THE CITY OF ABILENE, TEXAS, AMENDING CHAPTER 23, SUBPART E, "LAND DEVELOPMENT CODE," OF THE ABILENE MUNICIPAL CODE, BY CHANGING THE ZONING DISTRICT BOUNDARIES AFFECTING CERTAIN PROPERTIES; CALLING A PUBLIC HEARING; PROVIDING A PENALTY AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That Chapter 23, Subpart E, known as the Land Development Code of the City of Abilene, is hereby amended by changing the zoning district boundaries as set out in Exhibit "A," attached hereto and made a part of this ordinance for all purposes.

PART 2: That any person, firm or corporation violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than Five Hundred Dollars (\$500.00). Each day such violation shall continue or be permitted to continue, shall be deemed a separate offense.

PART 3: That the Planning Director be, and is hereby authorized and directed to change the official Zoning Map of the City of Abilene to correctly reflect the amendments thereto.

PASSED ON FIRST READING this 28th day of March, A.D. 2013.

A notice of the time and place, where and when said ordinance would be given a public hearing and considered for final passage, was published in the Abilene Reporter-News, a daily newspaper of general circulation in the City of Abilene, said publication being on the 15th day of February, 2013, the same being more than fifteen (15) days prior to a public hearing to be held in the Council Chamber of the City Hall in Abilene, Texas, at 8:30 a.m., on the 11th day of April, 2013 to permit the public to be heard prior to final consideration of this ordinance. Said ordinance, being a penal ordinance, becomes effective ten (10) days after its publication in the newspaper, as provided by Section 19 of the Charter of the City of Abilene.

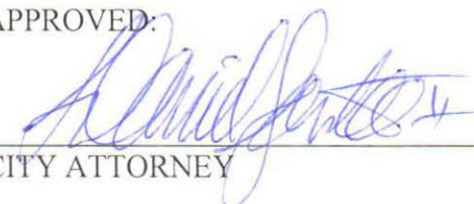
PASSED ON SECOND AND FINAL READING THIS 11th day of April, A.D. 2013.

ATTEST:


CITY SECRETARY


MAYOR

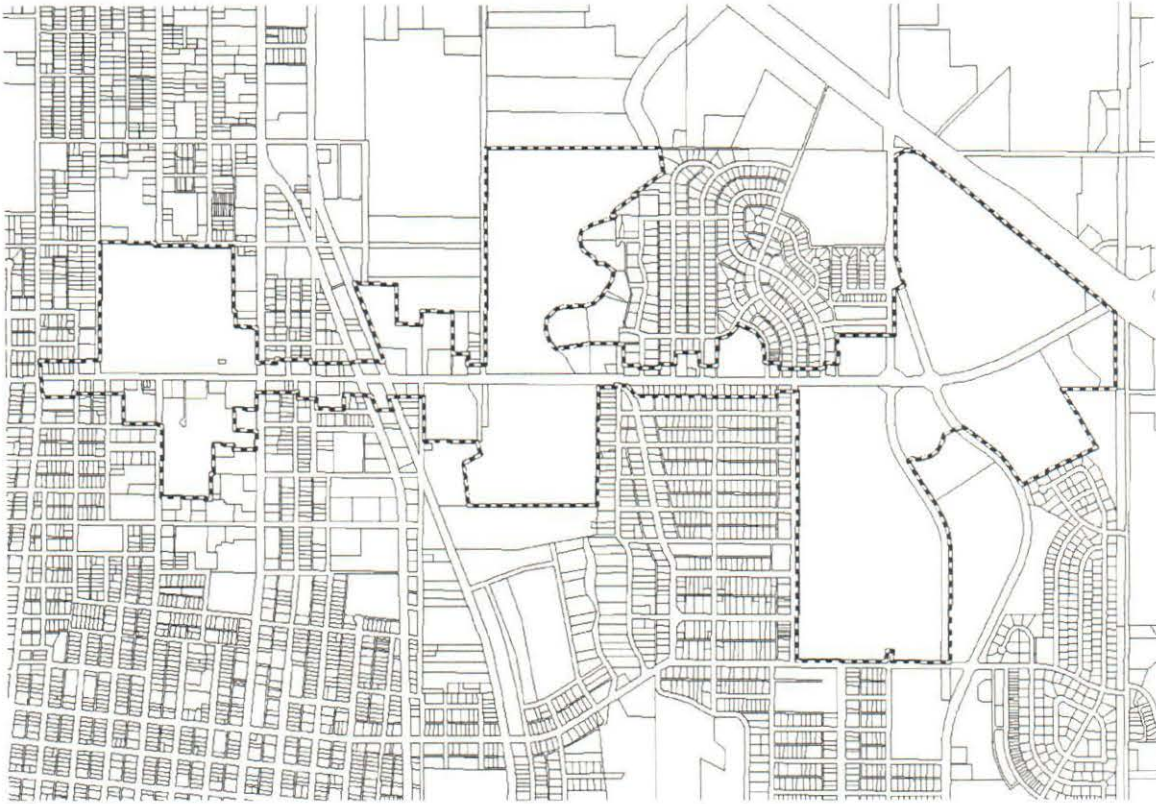
APPROVED:


CITY ATTORNEY

ORDINANCE NO. 11-2013

EXHIBIT "A"

Rezone property to apply the Ambler Avenue Corridor Overlay to specific properties.



Location:

All properties fronting on Ambler Avenue from Grape Street to Interstate 20.

-END-



PLANNING & DEVELOPMENT SERVICES

HENDRICK MEDICAL EXEMPT
PO BOX 2973
ABILENE, TX 79604-2973

NOTICE OF PUBLIC HEARING

RE: Rezoning Application Number Z-2021-05

01/21/2021

The Planning and Zoning Commission will hold a public hearing on **February 2, 2021 at 1:30 PM**, in the Abilene Public Library, South Branch Conference Room, Mall of Abilene, 4310 Buffalo Gap Rd., Abilene, TX, 79606, to recommend approval or denial to City Council on a request from Hardin-Simmons University to rezone property from Residential Single Family (RS-6) District to General Retail (GR) and located on approximately 1.203 acres at the 1500 and 1600 blocks (north side) of Ambler Avenue in north Abilene. Legal description being all of Lots 5 & 6 of Block C in Darby of North Park Subdivision and all of Lot 14 and the easternmost 25-feet of Lot 13 of Block B in Darby of North Park Subdivision.

This hearing is open to any interested person. Opinions, objections and/or comments relative to this matter may be expressed in writing or in person at the hearing. At the bottom of this letter is a form that you may cut off, fill out, and mail. Comments are also accepted by email as listed below. All responses must be signed.

The attached map shows the area of the request. Only that area which is bounded by the cross-hatched line on the map is being considered for rezoning. The solid boundary line around the subject area is only a notification area. If approved by the Planning and Zoning Commission or if denied and appealed to Abilene's City Council within the specified ten-day period, this case will be heard by City Council for 2nd and Final Reading with a public hearing on **March 11, 2021 at 8:30 AM** in Council Chambers on the second floor of City Hall, 555 Walnut Street.

If you have any questions, please contact Jared Smith Planner II at (325) 676- 6490 or jared.smith@abilenetx.gov

For the PLANNING & ZONING COMMISSION
Please call (325) 676-6237 if you have any questions about this notice.

CASE #: Z-2021-05

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may attach additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Name: HENDRICK MEDICAL EXEMPT
Address: 1401 AMBLER AV

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☒
Additional Comments:

I am opposed ☐

Signature: _____

CITY OF ABILENE

PLANNING & DEVELOPMENT SERVICES

HENDRICK MEDICAL CENTER
1900 PINE ST
ABILENE, TX 79601-2432

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Name: HENDRICK MEDICAL CENTER

Name: HENDRICK MEDICAL CENTER

Address: 1502 N 21ST ST

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☒

Additional Comments:

I am opposed ☐

Signature:

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

We work together to build and maintain a community of the highest quality for present and future generations.



PLANNING & DEVELOPMENT SERVICES

HENDRICK MEDICAL CENTER
1900 PINE ST
ABILENE, TX 79601-2432

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Address: 1518 N 21ST ST

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☒
Additional Comments: 

I am opposed ☐

Signature: 

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

We work together to build and maintain a community of the highest quality for present and future generations.



PLANNING & DEVELOPMENT SERVICES

HENDRICK MEDICAL CENTER
1900 PINE ST
ABILENE, TX 79601-2432

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Name: HENDRICK MEDICAL CENTER
Address: 2118 SIMMONS AV

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☒
Additional Comments:

I am opposed ☐

Signature:



PLANNING & DEVELOPMENT SERVICES

HARDIN-SIMMONS UNIVERSITY
ATTN HAROLD PRESTON
PO BOX 16005
ABILENE, TX 79698-0001

NOTICE OF PUBLIC HEARING

RE: Rezoning Application Number Z-2021-05

01/21/2021

The Planning and Zoning Commission will hold a public hearing on **February 2, 2021 at 1:30 PM**, in the Abilene Public Library, South Branch Conference Room, Mall of Abilene, 4310 Buffalo Gap Rd., Abilene, TX, 79606, to recommend approval or denial to City Council on a request from Hardin-Simmons University to rezone property from Residential Single Family (RS-6) District to General Retail (GR) and located on approximately 1.203 acres at the 1500 and 1600 blocks (north side) of Ambler Avenue in north Abilene. Legal description being all of Lots 5 & 6 of Block C in Darby of North Park Subdivision and all of Lot 14 and the easternmost 25-feet of Lot 13 of Block B in Darby of North Park Subdivision.

This hearing is open to any interested person. Opinions, objections and/or comments relative to this matter may be expressed in writing or in person at the hearing. At the bottom of this letter is a form that you may cut off, fill out, and mail. Comments are also accepted by email as listed below. All responses must be signed.

The attached map shows the area of the request. Only that area which is bounded by the cross-hatched line on the map is being considered for rezoning. The solid boundary line around the subject area is only a notification area. If approved by the Planning and Zoning Commission or if denied and appealed to Abilene's City Council within the specified ten-day period, this case will be heard by City Council for 2nd and Final Reading with a public hearing on **March 11, 2021 at 8:30 AM** in Council Chambers on the second floor of City Hall, 555 Walnut Street.

If you have any questions, please contact Jared Smith Planner II at (325) 676- 6490 or jared.smith@abilenetx.gov

For the PLANNING & ZONING COMMISSION
Please call (325) 676-6237 if you have any questions about this notice.

FEB 1 PM 12:51

CASE #: Z-2021-05

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may attach additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Name: HARDIN-SIMMONS UNIVERSITY
Address: 1608 AMBLER AV

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☒ I am opposed ☐
Additional Comments: *attached Properties*

Signature: *Jodie McGaughey*

For all attached Properties
555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

Vice Pres. for Finance

We work together to build and maintain a community of the highest quality for present and future generations.



CITY OF ABILENE

PLANNING & DEVELOPMENT SERVICES

HENDRICK MEDICAL EXEMPT
PO BOX 2973
ABILENE, TX 79604-2973

NOTICE OF PUBLIC HEARING

RE: Rezoning Application Number Z-2021-05

01/21/2021

The Planning and Zoning Commission will hold a public hearing on **February 2, 2021 at 1:30 PM**, in the Abilene Public Library, South Branch Conference Room, Mall of Abilene, 4310 Buffalo Gap Rd., Abilene, TX, 79606, to recommend approval or denial to City Council on a request from Hardin-Simmons University to rezone property from Residential Single Family (RS-6) District to General Retail (GR) and located on approximately 1.203 acres at the 1500 and 1600 blocks (north side) of Ambler Avenue in north Abilene. Legal description being all of Lots 5 & 6 of Block C in Darby of North Park Subdivision and all of Lot 14 and the easternmost 25-feet of Lot 13 of Block B in Darby of North Park Subdivision.

This hearing is open to any interested person. Opinions, objections and/or comments relative to this matter may be expressed in writing or in person at the hearing. At the bottom of this letter is a form that you may cut off, fill out, and mail. Comments are also accepted by email as listed below. All responses must be signed.

The attached map shows the area of the request. Only that area which is bounded by the cross-hatched line on the map is being considered for rezoning. The solid boundary line around the subject area is only a notification area. If approved by the Planning and Zoning Commission or if denied and appealed to Abilene's City Council within the specified ten-day period, this case will be heard by City Council for 2nd and Final Reading with a public hearing on **March 11, 2021 at 8:30 AM** in Council Chambers on the second floor of City Hall, 555 Walnut Street.

If you have any questions, please contact Jared Smith Planner II at (325) 676- 6490 or jared.smith@abilenetx.gov

For the PLANNING & ZONING COMMISSION

Please call (325) 676-6237 if you have any questions about this notice.

CASE #: Z-2021-05

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may attach additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Name: HENDRICK MEDICAL EXEMPT

Address: 1401 B AMBLER AV

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☒
Additional Comments: *[Handwritten signature]*

I am opposed ☐

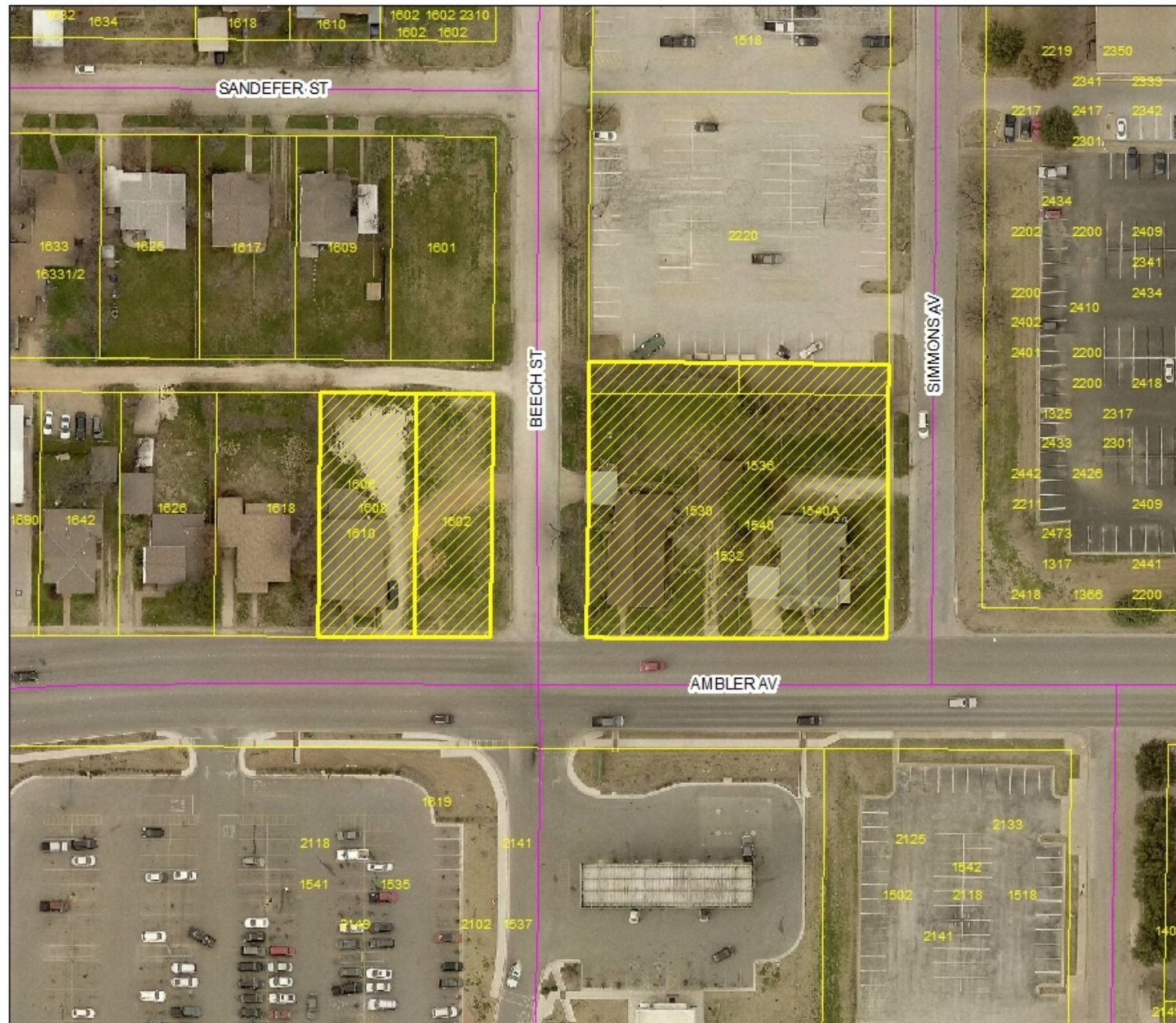
Signature: *[Handwritten signature]*

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

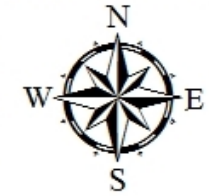
We work together to build and maintain a community of the highest quality for present and future generations.

Case:	Z-2021-05
Owner:	Hardin-Simmons University
Agent:	Enprotec Hibbs & Todd (eHT)
Request:	Rezone from Residential Single-Family (RS-6/AMB-COR) to General Retail (GR/AMB-COR)
Location:	Lots 5 & 6 of Block C, Lot 13 & 14 of Block B in Darby of North Park Subdivision
Notification:	53 in Favor, 0 Opposed
Planning & Zoning Recommendation:	Approval

Z-2021-05 LOCATION MAP



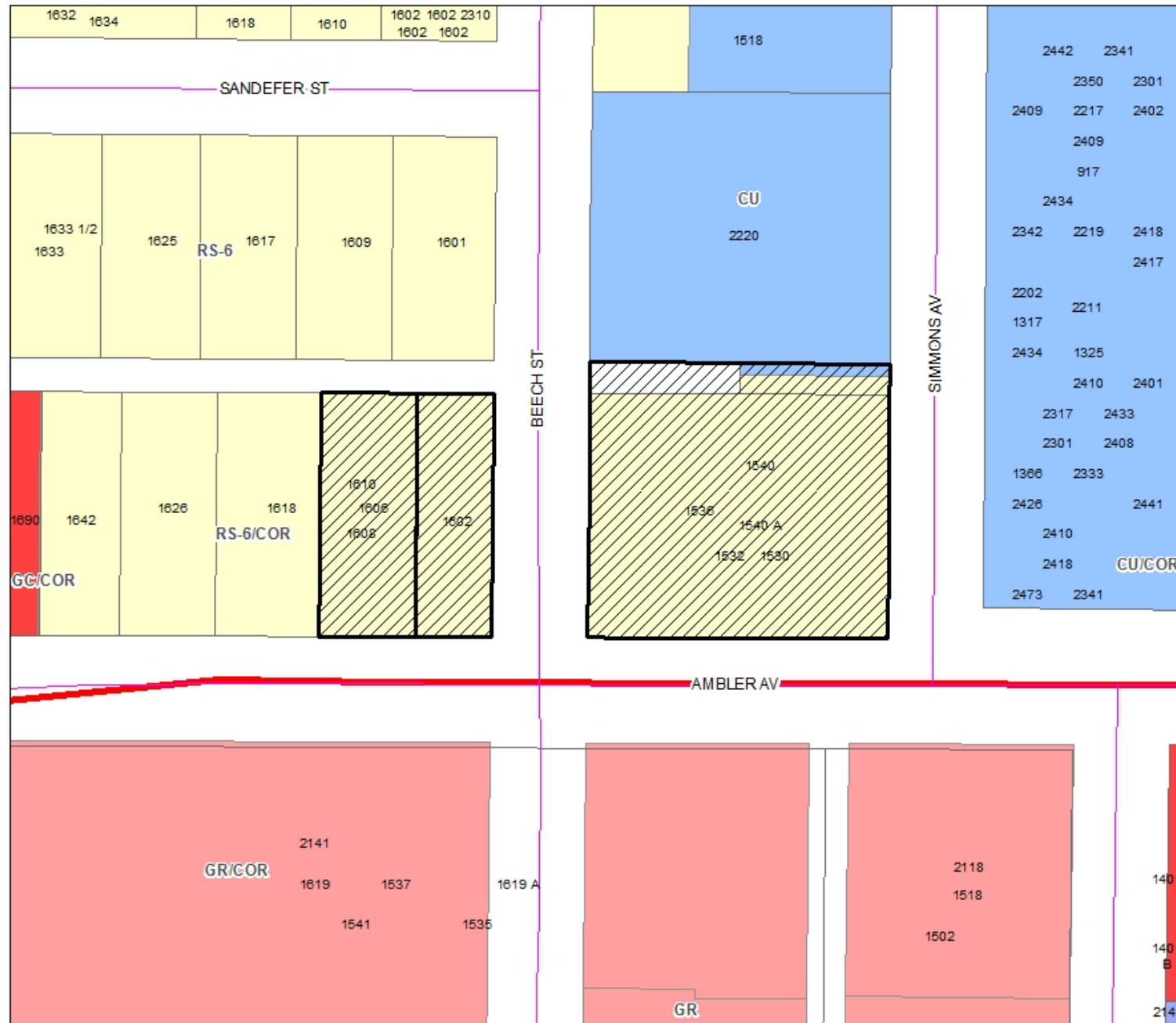
Location Map



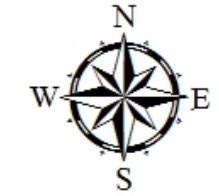
Legend

 Z-2021-05

Z-2021-05 ZONING MAP



Zoning Map



Legend

- Z-2021-05
- RS-6: Residential Single-Family
- CU: College/University
- MU: Medical Use
- GR: General Retail
- GC: General Commercial
- Arterial

GENERAL RETAIL (GR) PERMITTED USES

RESIDENTIAL USES:

- P Bed & Breakfast
- P Dwelling – Industrialized Housing Unit
- P Dwelling – Institutional
- P Dwelling – Multiple-Family
- P Dwelling – Single Family Detached
- P Hotel/Motel

ACCESSORY AND INCIDENTAL USES:

- P Accessory Structure (Also see Division 4 of this article)
- P Antenna, Non-Commercial/Amateur
- P ATM's, Self-Serve Kiosks, and Similar Facilities
- P Day Care Operation – Home Based
- P Drive-Thru Facility
- TP Field Office or Construction Office (temporary)
- C Freight Container
- P Fuel Sales
- P Garage Sales
- P Home Occupation
- TP Itinerant Business
- P Manufacturing (incidental)
- TP Mobile Home (temporary security residence)
- P Recreation Building, Multipurpose
- P Recreation Equipment, Mobile (storage and parking)
- P Recycling Collection Point
- P Subdivision Sales Office (temporary)
- P Swimming Pools, Private (accessory to residential use)
- P Tennis Courts, Private (accessory to residential use)
- P/SE Wind Energy Conversion Systems

CULTURAL AND RECREATIONAL USES:

- P Civic, Social, and Fraternal Organization
- P Cultural Facilities
- C Recreation – Outdoors (active)
- P Recreation – Outdoors (passive)
- P Recreation and Commercial Entertainment - Indoor

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

- C Ambulance Service
- P Fire/Police Station
- P Medical/Dental Laboratory
- P Post Office
- C Social Service Facility

EDUCATIONAL AND RELIGIOUS USES:

- P Arts School
- P Church or Place of Worship
- P Day-Care Operation - Center-Based
- P Educational and Scientific Research
- P School: Public/Private
- C Trade/Business School
- P University/College

SERVICE

- P/C Automobile Wash
- C Funeral Home/ Mortuary/Morgue
- P Kennel (Without Outdoor Pens)
- P Laundry/Dry Cleaning Services & Facilities
- P Office (general, professional, financial)
- P Personal Services
- C Printing, Copying, Reproduction, Publishing
- P Repair and Maintenance Services - Automobile/Small Truck (minor)
- P Repair and Maintenance Services (indoor)
- C Tattoo Parlor
- P Veterinary Service (small animals)

TRADE – RETAIL USES

- P ATM's, Self-Serve Kiosks, and Similar Facilities
- P Fuel Sales
- P Liquor Store (Off Premises Consumption) (*Defined under Liquor Store*)
- P Liquor Store (On Premises Consumption) (*Defined under Liquor Store*)
- P Restaurant, Fast Food
- P Restaurant, Standard
- P Retail Sales/Rental (indoor)
- C Retail Sales/Rental (outdoors, non-vehicle)

TRANSPORTATION, COMMUNICATION AND UTILITIES:

- C Antenna Tower- Commercial
- P Automobile Parking Lot or Structure - Commercial
- P Broadcast Studio
- P Public Utility Facility

RESOURCE PRODUCTION AND EXTRACTION USES:

- P Petroleum or Gas Well
- P Urban Garden¹¹

East neighboring property



Subject property



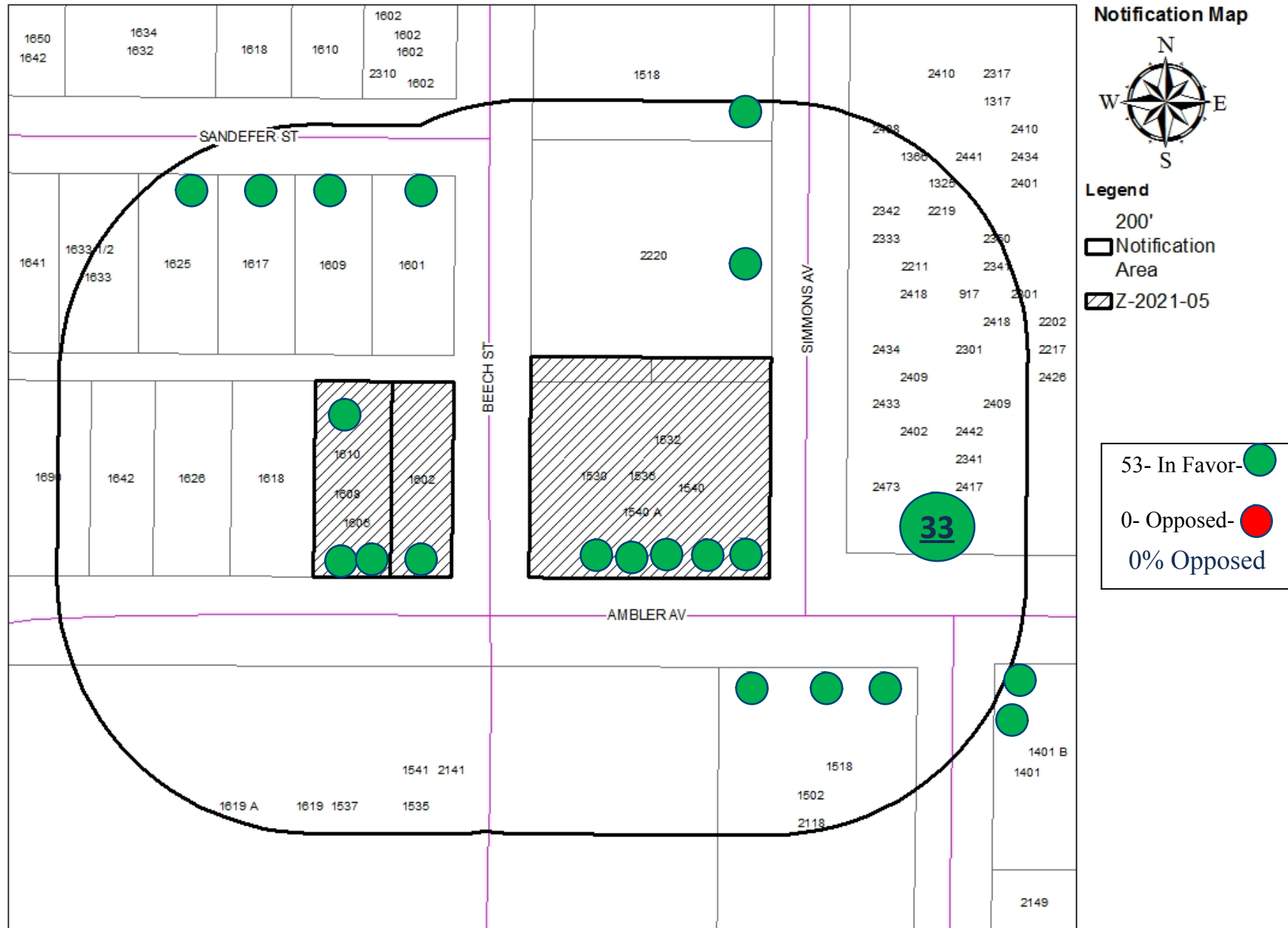
West neighboring property



Subject property



Z-2021-05 NOTIFICATION AREA MAP



- Consistent with *Comprehensive Plan* and *Future Land Use and Development Plan Map*
- Reviewed Pursuant to Section 1.4.1.4 of Land Development Code (Criteria for Approval)
- Staff Recommendation: Approval
- Planning & Zoning Recommendation: Approval

Questions?



**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Robert Hanna, City Manager

FROM: Mike Warrix, Director

SUBJECT: 15. Ordinance (Final Reading) TC-2021-03: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a request from Hardin-Simmons University to abandon an approximately 60-foot-width of public right-of-way available for Beech Street wedged between the westernmost boundary of Block C in Darby of North Park Subdivision and the easternmost boundary of Block B in Darby of North Park Subdivision. Extending approximately 150-feet north from northernmost right-of-way boundary for Ambler Avenue. Additionally the request is to abandon the 20-foot-wide alley north of lots 5 & 6 of Block C in Darby of North Park Subdivision extending approximately 98-feet from the easternmost right-of-way boundary of Beech Street in Abilene, Taylor County, Texas. (Mike Warrix)

GENERAL INFORMATION

Abandon approximately 150-feet of the improved 60-foot-wide public right-of-way for Beech Street extending north from the northern right-of-way boundary for Ambler Avenue and the 20-foot-wide alley north of Lots 5 & 6, Block C in Darby of North Park Addition

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval subject to conditions.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval with conditions by a vote of 5 - 0.

ATTACHMENTS:

1. TC-2021-03 Draft Ordinance
2. TC-2021-03 Council Staff Report full
3. TC-2021-03 Council presentation

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR ABANDONMENT OF CERTAIN PORTION OF PUBLIC RIGHT-OF-WAY FOR BEECH STREET AND THE ENTIRE 20-FOOT-WIDE ALLEY NORTH OF LOTS 5 AND 6 OF BLOCK "C" IN DARBY OF NORTH PARK SUBDIVISION, PROVIDING FOR TERMS AND CONDITIONS OF SUCH ABANDONMENT, AND CALLING A PUBLIC HEARING.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That the following described portion of public right-of-way for Beech Street and entire 20-foot-wide alley north of Lots 5 and 6 in Block C of Darby of North Park Subdivision, as described on Exhibit "A" attached hereto and made part of this ordinance for all purposes, be and the same is hereby abandoned, vacated and closed insofar as the right, title or easement of the City of Abilene is concerned, subject to the underlying property owner(s) graphically resubdividing (by replat,) the subject portion of public right-of-way into the adjoining properties.

PART 2: That said portion of public right-of-way is not needed for public purposes, and it is in the public interest to abandon the above described portion of public right-of-way.

PART 3: That the abandonment provided for herein shall extend only to the public right, title and easement in and to the tract of land specifically described in Part 1 of this ordinance, and shall be construed only to that interest the governing body of the City of Abilene may legally and lawfully abandon.

PASSED ON FIRST READING THE 25th day of February, A.D. 2021.

A notice of the time and place, where and when said ordinance would be given a public hearing and considered for final passage, was published in the Abilene Reporter-News, a daily newspaper of general circulation in the City of Abilene, said publication being on the 16th day of January, 2021, the same being more than fifteen (15) days prior to a public hearing to be held in the Council Chamber of City Hall in Abilene, Texas, at 8:30 a.m. on the 11th day of March, 2021, to permit the public to be heard prior to final consideration of this ordinance.

PASSED ON FINAL READING THIS 11th day of March, 2021.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

ORDINANCE NO. _____

EXHIBIT "A"

The City of Abilene hereby abandons the 60-foot-wide improved public right-of-way for Beech Street, extending approximately 150-feet north from the northernmost right-of-way boundary for Ambler Avenue. As well as the entire 20-foot-wide alley which appears north of Lots 5 and 6 in Block C of Darby of North Park Subdivision in Abilene, Taylor County, Texas.

SUBJECT to the following conditions:

1. Approval and subsequent recording of a re-plat showing how the street and alley rights-of-way will be integrated with one or more adjacent new lot(s).
2. On the required replat, right-of-way must be reserved and/or dedicated for a suitable vehicle turnaround at the termination of the remaining dead-end segment of Beech Street as a result of this abandonment. Such turnaround may be either a "cul-de-sac" or "hammerhead" type, but must be designed and improved to allow routine movement of utility service and refuse collection vehicles.
3. On the required replat, suitable easements must be reserved for continued access to all existing utility facilities planned to remain within the otherwise abandoned street and alley rights-of-way.
4. Relocate any affected existing facilities not remaining in place, at the expense of the property owner(s) within whose land the abandoned street and alley will be integrated.
5. Provide City staff with documentation from an appropriate official of each affected utility provider (having facilities remaining in the subject street and alley rights-of-way) and which indicates that such facilities have either already been relocated or that suitable financial arrangements have been made for the timely relocation of these affected utilities.



-END-

TC-2021-03

STAFF REPORT



REQUEST:

Abandon approximately 150-feet of the improved 60-foot-wide public right-of-way for Beech Street extending north from the northern right-of-way boundary for Ambler Avenue and the 20-foot-wide alley north of Lots 5 & 6, Block C in Darby of North Park Addition.

APPLICANT:

Owner: Hardin-Simmons University
Agent: Enprotec Hibbs & Todd (eHT)

HEARING DATES:

P & Z Commission: February 2, 2021
City Council 1st Reading: February 25, 2021
City Council 2nd Reading: March 11, 2021

LOCATION & LEGAL DESCRIPTION:

The 60-foot-wide improved right-of-way for Beech Street between the westernmost boundary of Block C and the easternmost boundary of Block B in Darby of North Park Addition, extending approximately 150-feet north from the northernmost right-of-way boundary for Ambler Avenue.

The 20-foot-wide alley north of Lots 5 & 6, Block C in Darby of North Park Addition extending approximately 98-feet from the easternmost right-of-way boundary of Beech Street in Abilene, Taylor County, Texas.

BACKGROUND:

The 60-foot-wide right-of-way for Beech Street and the 20-foot-wide alley requested for abandonment were originally dedicated by the Darby of North Park Addition in October 1925. The right-of-way for Beech Street is fully improved with approximately 30-feet of pavement width, complete with curb and gutter. The alley is currently unmaintained and overgrown and is not utilized for solid waste collection. The only purpose of this alley is to house a 6-inch Vitrified Clay sewer main which extends approximately 100-feet eastward from the easternmost right-of-way boundary for Beech Street. This sewer line does not extend all the way through the alley to service any lots further east of Block C in Darby of North Park Addition. The applicant is requesting to abandon these two rights-of-way to construct a Braum's restaurant and convenience grocery store within the adjacent lots.

EVALUATION CRITERIA:

Pursuant to Section 3.2.7.4, Street, Alley Abandonment, and Closure Policy, of the Land Development Code, any closure or abandonment shall follow the same public hearing process as required for a zoning change.

The proposed abandonment was reviewed by the City of Abilene's Development Review Committee (DRC) and determined this request is satisfactory with conditions to be addressed during the replat process upon approval of the abandonment.

STAFF RECOMMENDATION:

City staff recommends approving the requested abandonment subject to the following conditions:

1. Approval and subsequent recording of a re-plat showing how the street and alley rights-of-way will be integrated with one or more adjacent new lot(s).
2. On the required replat, right-of-way must be reserved and/or dedicated for a suitable vehicle turnaround at the termination of the remaining dead-end segment of Beech Street as a result of this abandonment. Such turnaround may be either a “cul-de-sac” or “hammerhead” type, but must be designed and improved to allow routine movement of utility service and refuse collection vehicles.
3. On the required replat, suitable easements must be reserved for continued access to all existing utility facilities planned to remain within the otherwise abandoned street and alley rights-of-way.
4. Relocate any affected existing facilities not remaining in place, at the expense of the property owner(s) within whose land the abandoned street and alley will be integrated.
5. Provide City staff with documentation from an appropriate official of each affected utility provider (having facilities remaining in the subject street and alley rights-of-way) and which indicates that such facilities have either already been relocated or that suitable financial arrangements have been made for the timely relocation of these affected utilities.

PLANNING AND ZONING COMMISSION RECOMMENDATION:

The Planning and Zoning Commission recommended approval of this request by a vote of five (5) to zero (0) on February 2, 2021.

NOTIFICATION:

The Planning Services Division sent written notice of this request (with certificate of mailing) to all owners of property within a 200-foot radius of this subject property.

Owner	Situs	Response
HARDIN SIMMONS UNIVERSITY	1625 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1617 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1601 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1609 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1518 SANDEFER ST	In Favor
HARDIN SIMMONS UNIVERSITY	1602 AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	2220 SIMMONS AV	In Favor
HARDIN SIMMONS UNIVERSITY	2410 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2434 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	1325 VOGEL AV	In Favor
HARDIN SIMMONS UNIVERSITY	2317 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2434 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2402 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2301 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2426 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2341 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2401 SIMMONS AV	In Favor
HARDIN SIMMONS UNIVERSITY	2433 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2301 SIMMONS AV	In Favor
HARDIN SIMMONS UNIVERSITY	2202 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2409 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2418 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2417 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2341 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2473 SIMMONS AV	In Favor
HARDIN SIMMONS UNIVERSITY	2442 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2217 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2342 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2211 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2409 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2333 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2219 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2350 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	1317 VOGEL AV	In Favor
HARDIN SIMMONS UNIVERSITY	2441 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	1366 AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	2418 CEDAR ST	In Favor
HARDIN SIMMONS UNIVERSITY	2410 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	2408 HICKORY ST	In Favor
HARDIN SIMMONS UNIVERSITY	917 LINEBERRY BL	In Favor
HARDIN SIMMONS UNIVERSITY	1530 AMBLER AV	In Favor

Case # TC-2021-03
January 21, 2021

HARDIN SIMMONS UNIVERSITY	1540 AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	1540 A AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	1532 AMBLER AV	In Favor
HARDIN SIMMONS UNIVERSITY	1536 AMBLER AV	In Favor
HARDIN-SIMMONS UNIVERSITY	1608 AMBLER AV	In Favor
HARDIN-SIMMONS UNIVERSITY	1606 AMBLER AV	In Favor
HARDIN-SIMMONS UNIVERSITY	1610 AMBLER AV	In Favor
HENDRICK MEDICAL CENTER	1518 N 21ST ST	In Favor
HENDRICK MEDICAL CENTER	2118 SIMMONS AV	In Favor
HENDRICK MEDICAL CENTER	1502 N 21ST ST	In Favor
PCKC LLC	1626 AMBLER AV	
PCKC LLC	1618 AMBLER AV	
WALMART REAL ESTATE	1535 AMBLER AV	
WALMART REAL ESTATE	1541 AMBLER AV	
WALMART REAL ESTATE	2141 GRAPE ST	
WALMART REAL ESTATE	1537 AMBLER AV	
WALMART REAL ESTATE	1619 AMBLER AV	
WALMART REAL ESTATE	1619 A AMBLER AV	

ATTACHMENTS:

- 1) Application
- 2) PowerPoint



CITY OF ABILENE

SUBDIVISION COMMENT FORM

1/19/2021

REFERENCE No.: **TC-2021-03 (Beech St.)**

SUBDIVISION TITLE/LOCATION: 60-foot-width of public right-of-way for Beech Street wedged between the westernmost boundary of Block C in Darby of North Park Subdivision and the easternmost boundary of Block B in Darby of North Park Subdivision. Extending approximately 150-feet north from the northernmost right-of-way boundary for Ambler Avenue. Additionally, the request is to abandon the 20-foot-wide alley north of lots 5 & 6 of Block C in Darby of North Park Subdivision extending approximately 98-feet from the easternmost right-of-way boundary of Beech Street in Abilene, Taylor County Texas.

CITY DEPARTMENT/PVT. UTILITY CO.: TRAFFIC SERVICES

REPRESENTATIVE: JAMES ROGGE P.E.

TITLE: TRAFFIC ENGINEER

I HAVE REVIEWED THE ABOVE PLAT AND FIND IT TO BE:

SATISFACTORY

UNSATISFACTORY (explain below)

X

SATISFACTORY WITH CONDITIONS

THE FOLLOWING CONDITIONS AND/OR CORRECTIONS ARE RECOMMENDED:

Traffic Services is good with the closure only if the following requirements are met.

- New curb and gutter will need to be install along Ambler Ave across the opening of Beech St.
- A cul-de-sac will need to be constructed at the mouth of the closure to provide a turnaround for traffic.
- It may be easier for them to just close the whole street rather than just a part of it.

DATE

SIGNED: Director/Representative

CITY OF ABILENE

SUBDIVISION COMMENT FORM

1/21/2021

REFERENCE No.: **TC-2021-03 (Beech St.)**

SUBDIVISION TITLE/LOCATION: 60-foot-width of public right-of-way for Beech Street wedged between the westernmost boundary of Block C in Darby of North Park Subdivision and the easternmost boundary of Block B in Darby of North Park Subdivision. Extending approximately 150-feet north from the northernmost right-of-way boundary for Ambler Avenue. Additionally, the request is to abandon the 20-foot-wide alley north of lots 5 & 6 of Block C in Darby of North Park Subdivision extending approximately 98-feet from the easternmost right-of-way boundary of Beech Street in Abilene, Taylor County Texas.

CITY DEPARTMENT/PVT. UTILITY CO.: WATER UTILITIES MAPPING

REPRESENTATIVE: WAYNE TERRELL

TITLE: ENGINEER TECHNICIAN III

I HAVE REVIEWED THE ABOVE PLAT AND FIND IT TO BE:

SATISFACTORY



UNSATISFACTORY (explain below)

SATISFACTORY WITH CONDITIONS

THE FOLLOWING CONDITIONS AND/OR CORRECTIONS ARE RECOMMENDED:

The existing City of Abilene water and sewer utilities will need to remain and continued to be owned and maintained by the City of Abilene Water Utilities. There needs to be a written acknowledgement that the water and sewer utilities will remain at this location and under the ownership by the City of Abilene Water Utilities.

01/21/2021
DATE


SIGNED: Director/Representative

CITY OF ABILENE
SUBDIVISION COMMENT FORM

01/25/2021

REFERENCE No.: **TC-2021-03 (Beech St.)**

SUBDIVISION TITLE/LOCATION: 60-foot-width of public right-of-way for Beech Street wedged between the westernmost boundary of Block C in Darby of North Park Subdivision and the easternmost boundary of Block B in Darby of North Park Subdivision. Extending approximately 150-feet north from the northernmost right-of-way boundary for Ambler Avenue. Additionally, the request is to abandon the 20-foot-wide alley north of lots 5 & 6 of Block C in Darby of North Park Subdivision extending approximately 98-feet from the easternmost right-of-way boundary of Beech Street in Abilene, Taylor County Texas.

CITY DEPARTMENT/PVT. UTILITY CO.: _____Solid Waste_____

REPRESENTATIVE: _____Jim Winward_____

TITLE: _____Public Works Operations Manager_____

I HAVE REVIEWED THE ABOVE PLAT AND FIND IT TO BE:

☐ **SATISFACTORY**

☐ **UNSATISFACTORY (explain below)**

X **SATISFACTORY WITH CONDITIONS**

THE FOLLOWING CONDITIONS AND/OR CORRECTIONS ARE RECOMMENDED:

Southernmost alley to the west of Beech Street should remain open, we can adjust our route at this location.

1/22/2021
DATE

Jim Winward
SIGNED: Director/Representative



Development Application

Planning

- ☐ Conditional Use
 ☐ Easement Release
 ☐ Rezoning
 ☐ Other
☐ PDD
 ☐ Street Name Change
 ☒ Thoroughfare Abandonment
 ☐ PDD Amendment
 Other: _____

Project Name: Braum's Ice Cream and Dairy Store - Beech Street ROW Abandonment Request

Address: Beech Street and Ambler Ave No. of lots: 1 Acreage: 0.199 Acres

Legal Description: See Attached Exhibit

Subdivision Name: North Park Addition Block: See attached Lot: See attached

Current Zoning: Right of Way Proposed Zoning (if applicable): General Retail (GR)

OWNER AND AUTHORIZATION

Owner Name: Hardin Simmons University

Address: PO Box 16005

City, State, Zip: Abilene, Texas 79698-0001 Fax: N/A

Phone: N/A Email: N/A

I am the property owner, and I certify that the information included in this application is true to the best of my knowledge. (Name) eHT will act as my agent before the Planning and Zoning Commission.

Agent Name: BJ Prichard, PE / eHT

Address: 402 Cedar

City, State, Zip: Abilene, Texas, 79601 Fax: 325-698-3241

Phone: 325-698-5560 Email: bj.prichard@e-ht.com

I hereby certify that I am the owner of the property and further certify that the information provided on this development application is true and correct. I hereby designate the aforementioned agent to act on my behalf for submittal, processing, representation, and/or presentation of this development application. The designated agent shall be the principal contact person for responding to all requests for information and for resolving all issues of concern relative to this application.

Signature Owner: [Signature] Date: January 5, 2021

FOR OFFICE USE ONLY

Received: 1/5/21 Fee: \$ 1,500.00

Receipt No.: 100000001057703

Case No.: TC-2021-03

Reviewed By: [Signature]



Development Application

Please answer the following question in order to assist Staff with the processing of your Zoning request.

1. Please (if necessary) provide background information for the zoning request and explain why you feel it is appropriate.

Braum's Ice Cream is proposing to purchase the three tracts land from Hardin Simmons University (located on either side of Beech Street) for the purposes of constructing a new ice cream restaurant / grocery store facility. In order to facilitate the proposed project, Braum's is seeking to abandon approximately 150' of the existing Beech Street ROW. Braum's will re-route affected water and sewer utilities as may be required and will work with other franchise utility providers (Atmos, AEP, AT&T, etc.) to address utilities that may be located in the project area. This ROW abandonment also includes an existing alley running between Simmons and Beech. This alley does not appear to have ever been constructed. The City of Abilene GIS Map currently shows this Alley extending approximately half the distance between Beech and Simmons, though the current legal description suggests it runs the full length. Braum's is requesting to abandon any remaining length of this existing alley segment.



Development Application

RECOMMENDATIONS

The Planning & Zoning Commission (P&Z) and the City Council look to the Planning & Development Services staff to make a recommendation for the approval or disapproval of this application. We will make every effort to notify you (FAX or E-mail) of our recommendation at least one (1) week in advance of the scheduled meeting of the P&Z Commission. In the case of a rezoning, and when the public interest requires it, we may recommend a rezoning to a Planned Development District (PDD) or a classification other than the classification requested. We will notify you of our decision to propose a PDD as soon as possible after the application is filed to give you time to prepare a site plan.

PUBLIC NOTIFICATION

The public is entitled to examine this application and participate in the decision-making process. In most cases, we are required to notify all property owners within two hundred feet (200') of the boundaries of your property. To ensure the fullest possible consideration, we may also notify neighborhood groups, organizations or individuals that have a special interest in a particular issue. Except for matters that the Planning & Development Services staff have expressly agreed not to disclose (and provided the law allows us to hold the matter in confidence), then all information that we deem relevant to the review and processing of this application may become public knowledge.

PLEASE READ BEFORE SIGNING

The undersigned has read the above application and hereby certifies that the information contained therein is complete, true and correct; and does hereby request that said application be submitted to the Planning & Zoning Commission at the earliest available meeting.

I understand and acknowledge that it is my responsibility to furnish an accurate and precise legal description of the property, and only the property, that is subject of this application, and that failure to furnish such information prior to the application deadline date will delay the processing of this application. I also understand that the City must notify affected property owners of this application. In the event that I fail to submit in a timely manner any information that the City deems necessary to transmit this application to the Planning & Zoning Commission or City Council, then in lieu of dismissal I hereby request that this application be temporarily withdrawn from further consideration until such information is submitted, and I agree to pay a resubmission fee of \$120 to reimburse the City for the expense of re-notifying affected property owners. I have been informed of the tentative date and time that the Planning & Zoning Commission and City Council will hear this application, and I understand that hearings may be continued from time to time at the discretion of the Commission or Council to allow for full consideration or when the public interest requires a continuation.

SIGNED: _____

A handwritten signature in blue ink, appearing to be "J. R. [unclear]".

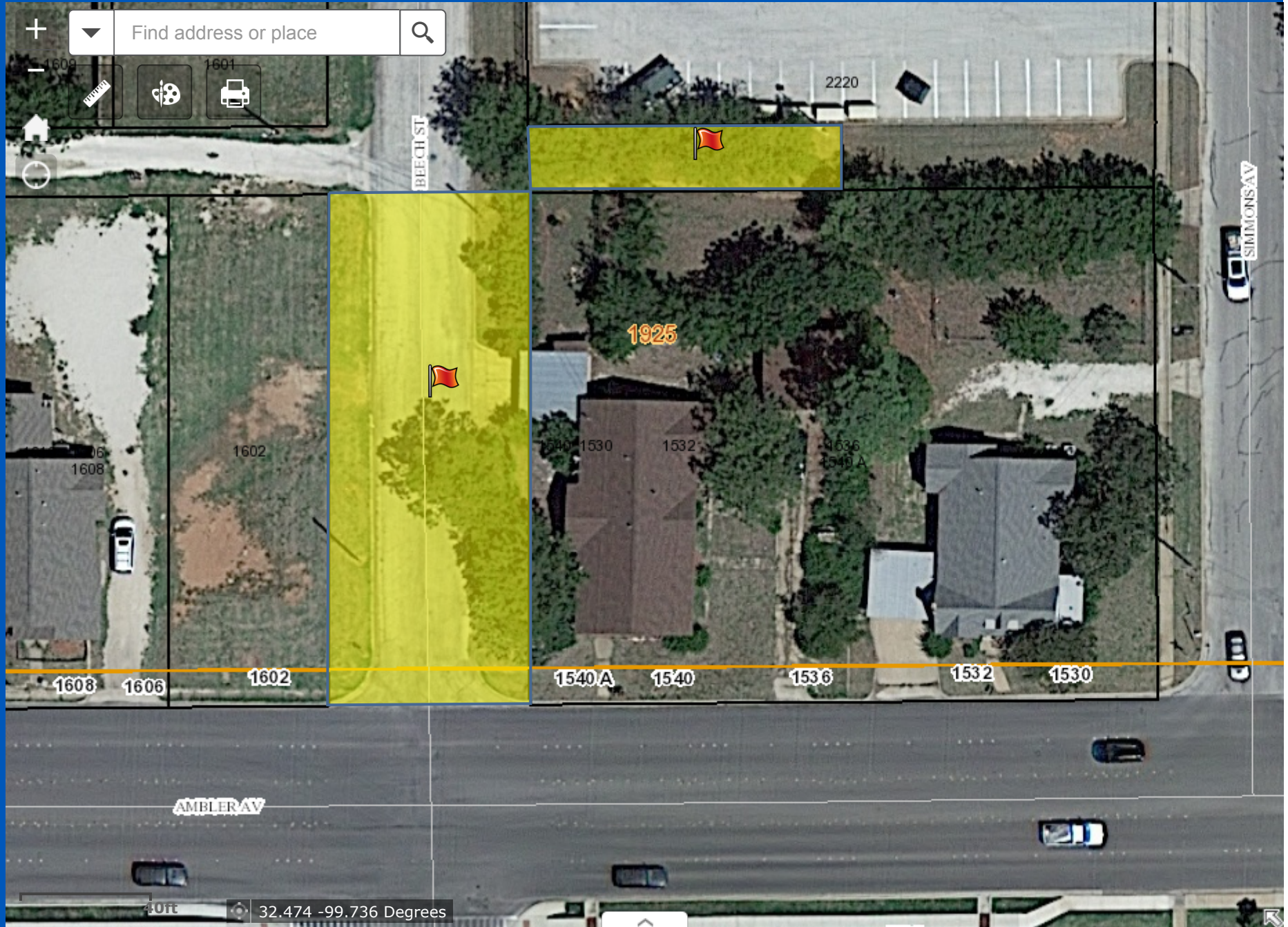
DATE: January 5, 2021

Site Exhibit provided by applicant



**Planning and Zoning**

City of Abilene, TX

Site Exhibit provided by applicant

All Rights Reserved



CITY OF ABILENE

PLANNING & DEVELOPMENT SERVICES

HENDRICK MEDICAL CENTER
1900 PINE ST
ABILENE, TX 79601-2432

NOTICE OF PUBLIC HEARING

RE: Application Number TC-2021-03

01/21/2021

The Planning and Zoning Commission will hold a public hearing on **February 2, 2021 at 1:30 PM**, in the Abilene Public Library, South Branch Conference Room, Mall of Abilene, 4310 Buffalo Gap Rd., Abilene, TX, 79606, to recommend approval or denial to City Council on a request from Hardin-Simmons University to abandon an approximately 60-foot-width of public right-of-way available for Beech Street wedged between the westernmost boundary of Block C in Darby of North Park Subdivision and the easternmost boundary of Block B in Darby of North Park Subdivision. Extending approximately 150-feet north from the northernmost right-of-way boundary for Ambler Avenue. Additionally the request is to abandon the 20-foot-wide alley north of Lots 5 & 6 of Block C in Darby of North Park Subdivision extending approximately 98-feet from the easternmost right-of-way boundary of Beech Street in Abilene, Taylor County, Texas.

This hearing is open to any interested person. Opinions, objections and/or comments relative to this matter may be expressed in writing or in person at the hearing. At the bottom of this letter is a form that you may cut off, fill out, and mail. Comments are also accepted by email as listed below. All responses must be signed.

The attached map shows the area of the request. Only that area which is bounded by the cross-hatched line on the map is being considered for rezoning. The solid boundary line around the subject area is only a notification area. If approved by the Planning and Zoning Commission or if denied and appealed to Abilene's City Council within the specified ten-day period, this case will be heard by City Council for 2nd and Final Reading with a public hearing on **March 11, 2021 at 8:30 AM** in Council Chambers on the second floor of City Hall, 555 Walnut Street.

If you have any questions, please contact Jared Smith Planner II at (325) 676- 6490 or jared.smith@abilenetx.gov

For the PLANNING & ZONING COMMISSION

Please call (325) 676-6237 if you have any questions about this notice.

CASE #: TC-2021-03

You may indicate your position on the above request by detaching this sheet at the dotted line and returning it to the address below. You may attach additional sheets if needed. You may also email your position to the email address listed below. All correspondence must include your name and address.

Name: HENDRICK MEDICAL CENTER

Address: 1502 N 21ST ST

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☒
Additional Comments:

I am opposed ☐

Signature: 

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

We work together to build and maintain a community of the highest quality for present and future generations.



CITY OF ABILENE

PLANNING & DEVELOPMENT SERVICES

HENDRICK MEDICAL CENTER
1900 PINE ST
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Name: HENDRICK MEDICAL CENTER

Address: 1518 N 21ST ST

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☒
Additional Comments:

I am opposed ☐

Signature: _____

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

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PLANNING & DEVELOPMENT SERVICES

HENDRICK MEDICAL CENTER
1900 PINE ST
ABILENE, TX 79601-2432

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Name: HENDRICK MEDICAL CENTER

Address: 2118 SIMMONS AV

Mailing To: Planning and Development Services
P.O. Box 60, Abilene TX 79604-0060

Email: planning@abilenetx.gov

I am in favor ☒
Additional Comments: X

I am opposed ☐

Signature: 

555 WALNUT STREET • P.O. BOX 60 • ABILENE, TEXAS 79604-0060

We work together to build and maintain a community of the highest quality for present and future generations.



Smith, Jared <jared.smith@abilenetx.gov>

Fwd: Braum Zone Change and Road Closure

1 message

Rainbow, Zack <zack.rainbow@abilenetx.gov>
To: Jared Smith <jared.smith@abilenetx.gov>

Tue, Feb 2, 2021 at 11:15 AM

FYI

----- Forwarded message -----

From: **McGaughey, Jodie** <jmcgaughey@hsutx.edu>
Date: Tue, Feb 2, 2021 at 11:12 AM
Subject: Braum Zone Change and Road Closure
To: zack.rainbow@abilenetx.gov <zack.rainbow@abilenetx.gov>
Cc: BJ Prichard <BJ.Prichard@e-ht.com>, Briscoe, Andrew <andrew.briscoe@hsutx.edu>, McCarry, Tim <facilities@hsutx.edu>

Zack,

The university is in full support of this rezoning and road closure presented by eht on behave of Braum. I signed one of the forms you provided, checked to approve, and added a note that our approval covered all the forms mailed to the university. HSU fully supports this change.

Thank you,

Jodie McGaughey, Ph.D., CGMA, CPA
Vice President for Finance
Hardin-Simmons University
[2200 Hickory Street](#)
Campus Box 16005
Abilene, TX 79698
325 670 1508

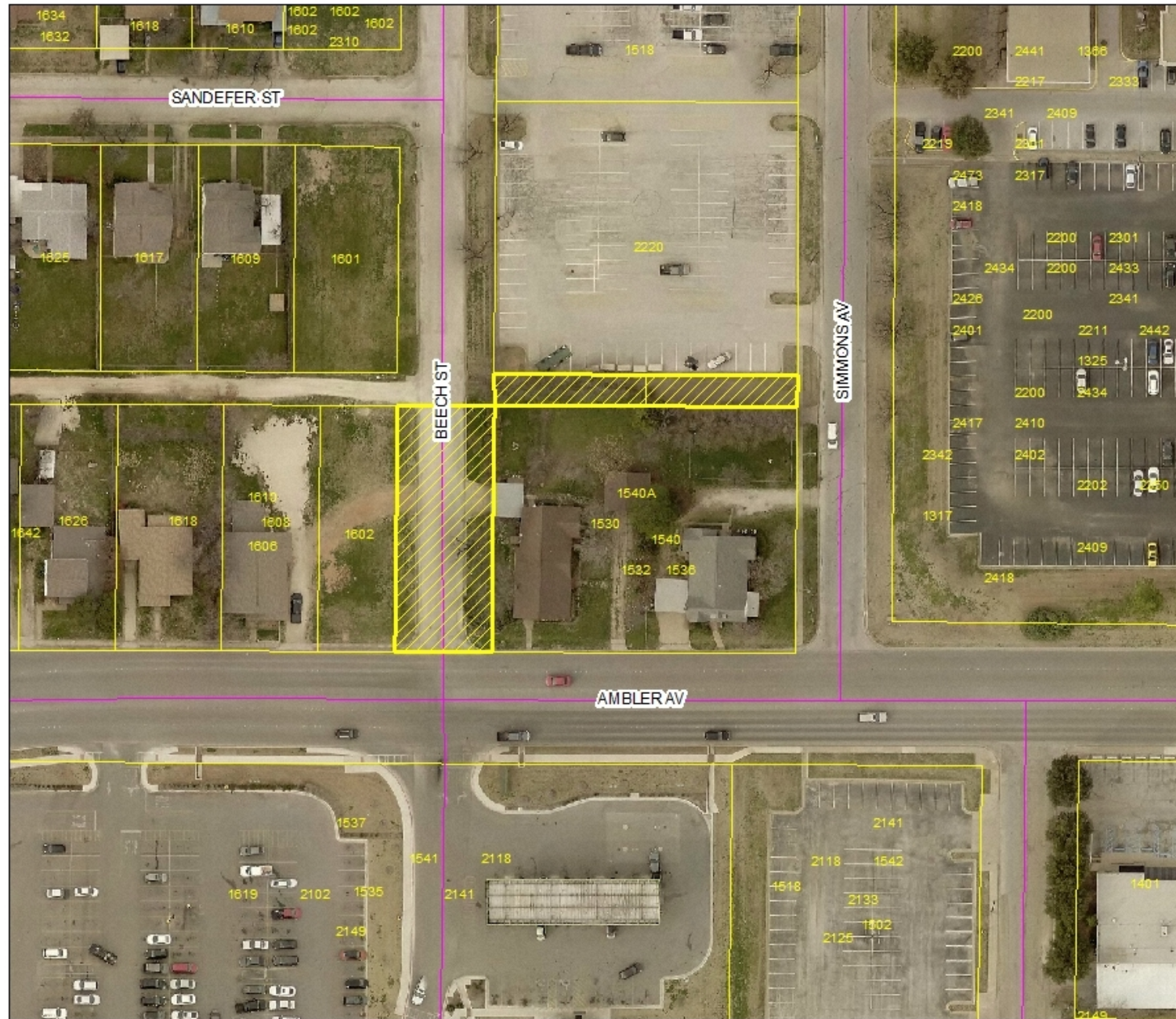


This communication and any attachments to it are confidential and intended solely for the use of the person to whom they are addressed. If you have received this e-mail in error, please notify us by telephone immediately at (325) 670-1508, and you are notified that any disclosure, distribution, or the taking of any action in reliance on the contents of this information is prohibited. Nothing in this message may be construed as a digital or electronic signature of any employee of Hardin-Simmons University(HSU). HSU automatically blocks e-mails containing objectionable language or suspicious content. Messages sent to HSU should be considered received only if confirmed by a return receipt. HSU expressly reserves and maintains any attorney-client privilege or work-product protections in this communication.

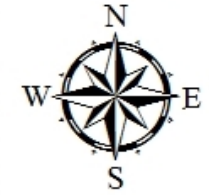
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Case:	TC-2021-03
Owner:	Hardin-Simmons University
Agent:	Enprotec Hibbs & Todd (eHT)
Request:	The 150-foot improved 60-foot-wide right-of-way for Beech Street and 20-foot-wide alley north of Lots 5 & 6, Block C in Darby of North Park Addition
Notification:	51 in Favor, 0 Opposed
Planning & Zoning Recommendation:	Approval



Location Map



Legend

 TC-2021-03

TC-2021-03 ZONING MAP





North View of Beech Street



South View of Beech Street

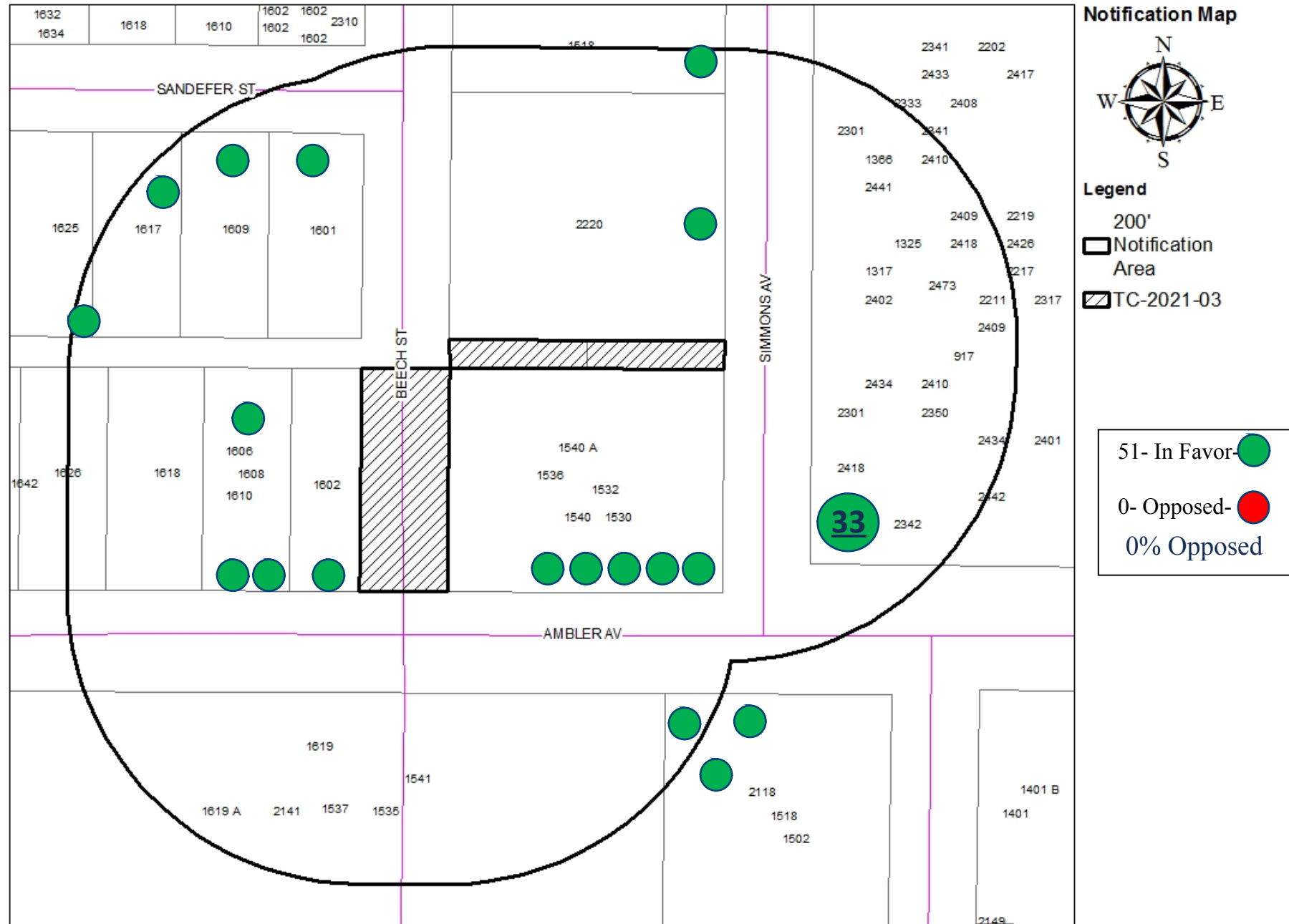


West View of the alleyway



East View of the alleyway

TC-2021-03 NOTIFICATION AREA MAP



- Consistent with *Comprehensive Plan* and *Future Land Use and Development Plan Map*
- Reviewed Pursuant to Section 1.4.1.4 of Land Development Code (Criteria for Approval)
- DRC Recommendation: Satisfactory with conditions
- Staff Recommendation: Approval with conditions
- Planning & Zoning Recommendation: Approval

Questions?



**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Honorable Mayor and City Council Members

FROM: Stanley Smith, City Attorney

SUBJECT: 16. The City Council of the City of Abilene reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed below, as authorized by the noted Texas Government Code Sections:

GENERAL INFORMATION

The City Council of the City of Abilene reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed below, as authorized by the noted Texas Government Code Sections:

A. 551.071 (Consultation with Attorney)

1. Robert Steven Reitz v. City of Abilene, Texas, et al., Case No. 1:16-cv-00181-BL; In the U.S. District Court, Northern District of Texas, Abilene Division, filed October 10, 2016
2. City of Abilene v. Patrick Sumrall; Cause No. 27,733-B, In the 104th Judicial District Court, Taylor County, Texas, filed May 28, 2019
3. City of Abilene v. 3118 South 22nd Street, Abilene, Texas, et al.; Cause No. 11968-D, In the 350th Judicial District Court, Taylor County, Texas; filed October 11, 2019
4. Chandler Brooks v. Taylor County, et al.; Civil Action No. 1:20-cv-00049, In the United States District Court, Northern District of Texas, Abilene Division; filed March 5, 2020
5. John Doe v. Robert Hanna, Individually and as City Manager; Cause No. 28078-B; In the 104th Judicial District Court, Taylor County, Texas; filed July 7, 2020
6. The City of Abilene, Texas v. Ken Paxton, Attorney General of Texas; Cause No. D-1-GN-20-004598, In the 53rd Judicial District Court, Travis County, Texas; filed September 1, 2020
7. Sharra Sampson v. City of Abilene; Cause No. 8144-B, In the 104th Judicial District Court, Taylor County, Texas; filed September 14, 2020
8. The City of Abilene, Texas v. Ken Paxton, Attorney General of Texas; Cause No. D-1-

GN-20-007028, In the 459th Judicial District Court, Travis County, Texas; filed November 18, 2020

9. Rosie Tonche v. City of Abilene, Texas; Cause No. 50955-A, In the 42nd Judicial District Court, Taylor County, Texas; filed December 31, 2020
10. Natasha Jones v. City of Abilene, Texas; EEOC Charge of Discrimination, 450-2020-06446; filed September 15, 2020
11. Patrick Sumrall v. City of Abilene, Texas; Cause No. 28,269-B, In the 104th Judicial District Court, Taylor County, Texas; filed February 18, 2021
12. Governor's Executive Orders COVID-19

B. 551.072 (Deliberations about Real Property)

1. Clyde Water

C. 551.073 (Deliberations about Gifts and Donations)

D. 551.074 (Personnel Matters)

1. City Council may consider appointment, employment, compensation, reassignment, duties, discipline, or dismissal of public officers or employees, City Manager, City Attorney, Municipal Court Judge, City Secretary, and City Board and Commission Members
2. City of Abilene Boards and Commissions may be discussed, as needed for (re)appointment

E. 551.076 (Deliberations about Security Devices)

F.551.087 (Business Prospect/Economic Development)

1. Abilene Convention Center Hotel Project
2. Economic Development Agreement with Cimarron Meadows Addition

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

None



**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Honorable Mayor & Members of City Council

FROM: Shawna Atkinson, City Secretary

SUBJECT: 17.

Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Appointing Members to Various Boards and Commissions per the City Charter *(Shawna Atkinson)*

- Board of Adjustments
- Board of Building Standards
- Library Advisory Board
- Street Maintenance Advisory & Appeals Board
- Tax Increment Reinvestment Zone (TIRZ) Board

GENERAL INFORMATION

The item provides for reappointment of new members as well as new members to certain boards and commissions.

SPECIAL CONSIDERATIONS

Member terms vary per board and commission and are outlined in Exhibit A of the resolution.

FUNDING/FISCAL IMPACT

No cost consideration to the city.

STAFF RECOMMENDATION

(Re)Appointment

BOARD OR COMMISSION RECOMMENDATION

N/A

ATTACHMENTS:

1. B&C Resolution
2. Exhibit A
3. B&C Presentation Slide

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, APPOINTING MEMBERS TO VARIOUS BOARDS AND COMMISSIONS AS REQUIRED BY THE CHARTER OF THE CITY OF ABILENE AND STATUTES OF THE STATE OF TEXAS

WHEREAS, the Charter of the City of Abilene and the Statutes of the State of Texas require that certain Boards and Commissions be established with a portion of the memberships thereof to be filled by appointment each year; and

WHEREAS, the City Council is of the opinion that the following members should be appointed to the designated Boards and Commissions, and has requested the Mayor to appoint same with the approval of the Council.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That the list of Members is attached hereto as Exhibit A, shall be in all things, approved.

PART 2: That this resolution shall take effect immediately from and after its passage.

PASSED this 11th day of March, 2021.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

RESOLUTION NO. _____

Board	Term End Date
Board of Adjustments	
Jon Loudermilk [Regular]	November 2023
<i>Board of Building Standards</i>	
Wayland Schroeder [Reappointment]	November 2022
David Brosig [Alternate] [Reappointment]	November 2022
Johnathan Schmutz [Alternate] [Reappointment]	November 2022
<i>Library Advisory Board</i>	
Jason Hernandez [New]	November 2022 [unexpired term]
<i>Street Maintenance Advisory & Appeals Board</i>	
Kenneth Martin [Reappointment]	March 2023
Joey Devora [Reappointment]	March 2023
<i>Tax Increment Reinvestment Zone (TIRZ)</i>	
Ricardo Gutierrez [New]	August 2022 [unexpired term]

***Resolution:* Appointing Member(s) to various Boards and Commissions per the City Charter**

- Board of Adjustments
- Board of Building Standards
- Library Advisory Board
- Street Maintenance Advisory & Appeals Board
- Tax Increment Reinvestment Zone (TIRZ) Board





**City Council
Agenda Memo**

City Council Meeting Date: 3/11/2021

TO: Honorable Mayor and City Council Members

FROM: Robert Hanna, City Manager

SUBJECT: 18. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approving an Employee Appreciation Dinner (Robert Hanna)

GENERAL INFORMATION

As a way to say "Thank You" to the City of Abilene Employees (and their Families) for their dedication and hard work serving the Citizens of Abilene during the Winter Storm event, an Employee Appreciation Dinner is scheduled for Monday, March 15th.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends that the City Council approve the Employee Appreciation Dinner.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 2021 Resolution Employee Appreciate Dinner
2. Employee Appreciation Dinner Presentation

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
APPROVING AN EMPLOYEE APPRECIATION DINNER**

WHEREAS, the February Winter Storm event was an unforeseen emergency within the City of Abilene; and

WHEREAS, the employees of the City of Abilene admirably served the Citizens of Abilene during and after the emergency storm event; and

WHEREAS, an Employee Appreciation Dinner for the employees of the City of Abilene is an appropriate way to say “Thank You” for their dedication and hard work serving the Citizens of Abilene; and

WHEREAS, an Employee Appreciation Dinner will enhance employee morale and productivity.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

- Part 1.** That an Employee Appreciate Dinner will enhance employee morale and productivity and is hereby approved.
- Part 2.** That the City Council finds that the Employee Appreciate Dinner will serve a predominately public purpose of the City, that the City will retain sufficient control to ensure the public purpose is carried out, and the City will receive a return benefit.
- Part 3.** That this resolution shall take effect immediately from and after passage.

ADOPTED this 11th day of March 2021.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

Resolution: Approving an Employee Appreciation Dinner



QUESTIONS?

