



City of Abilene City Council Agenda

Weldon Hurt, Mayor Pro-tem
Shane Price, Council Member
Lynn Beard, 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 April 13, 2023, 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 Shane Price

PLEDGE TO THE UNITED STATES FLAG AND THE TEXAS FLAG

PRESENTATIONS, RECOGNITIONS, PROCLAMATIONS AND ANNOUNCEMENTS

2. **Presentations & Proclamations:**

- National Work Zone Awareness Week Proclamation
- Parkinson's Awareness Month Proclamation
- Wylie High School Destination Imagination Recognition

CONSENT AGENDA AND PUBLIC COMMENTS

All items listed in the Consent Agenda are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion or presentation of these items unless otherwise requested by a Council Member. In the event one or more Council Members remove an item from the consent Agenda for separate discussion or presentation, the item or items removed will be considered in numerical order as part of the Regular Agenda and shall include a public hearing.

After the Council Members have requested any item on the consent Agenda be considered separately, the public comment period will be held. The public comment section of the consent agenda allows members of the public to present any ideas or information to the City Council and staff, and also allows for public

comment on the consent agenda items not otherwise pulled for separate consideration. Neither the City Council nor staff will engage in discussion with the public during the public comments unless the item is listed on the Council agenda.

Members of the public will have a total time limit of three (3) minutes to speak during the public comments section.

3. **Minutes:** Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Regular Meeting Held on March 23, 2023 **(Shawna Atkinson)**
4. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Appointing Members to Various Boards and Commissions per the City Charter **(Shawna Atkinson)**
 - Street Maintenance Advisory & Appeals Board
 - West Central Texas Municipal Water District Board
5. **Resolution:** Receive a Report, Hold a Discussion and Take Action on the Termination of Inactive Campaign Treasurer Appointments **(Shawna Atkinson)**
6. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Accepting the Annual Comprehensive Financial Report for the Fiscal Year Ending September 30, 2022 **(Mike Rains)**
7. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approving the Expenditure of General Fund FY 2022 Fund Balance in Excess of the Three Month Reserve Requirement **(Mike Rains)**
8. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approval of the Investment Policy **(Mike Rains)**
9. **Resolution:** Receive a Report, Hold a Discussion and Take Action on confirming the City Manager's appointment of the Interim Chief of Police as required by Chapter 143.013 of the Texas Local Government Code **(Robert Hanna)**
10. **Resolution:** Receive a Report, Hold a Discussion and Take Action on authorizing the City Manager to execute Change Order No. 4 for the City Facilities portion of the Downtown Hotel **(Robert Hanna)**
11. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Authorizing the City Manager to Execute the Final Guaranteed Maximum Price for the City Facilities component of the Downtown Hotel **(Robert Hanna)**
12. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Authorizing the City Manager to Approve an Addendum to the Lease Agreement with West Texas Golf Systems, LLC for the Maxwell Golf Course Facility **(Lesli Andrews)**
13. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Authorizing the City Manager to enter into a contract with Cantex Roofing & Construction for the City Hall Weatherproofing, and Removal and Replacement of Storefront/Curtain Wall Window Units Project **(Lesli Andrews)**
14. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Authorizing the City Manager to enter into a contract with Don Faulkner Construction LLC for Exterior Wall Control Joints Repair **(Lesli Andrews)**
15. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Authorizing the

City Manager to enter into a contract with Hawk Painting, LLC for Painting at City Hall
(Lesli Andrews)

16. **Resolution:** Receive a Report, Hold a Discussion and Take Action on the Purchase of a Sears Park Playground from Child's Play, Inc. through BuyBoard **(Lesli Andrews)**
17. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Awarding Bid #2335 N 5th Traffic Signal Improvements from Grape St. to Walnut St. to Willis Electric Co. Lp. **(Max Johnson)**
18. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Awarding Bid #2336 N 10th & Pine St Concrete Intersection Construction Project to Bontke Brothers Construction Co. **(Max Johnson)**
19. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approving Change Order #1 to the Contract with Advanced Water Well Technologies, LLC for Grimes Pump No. 6 **(Rodney Taylor)**

REGULAR AGENDA - ORDINANCES AND PUBLIC HEARINGS - RESOLUTIONS

20. **Ordinance (Final Reading) Z-2023-04:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From Sitzes Cleburne LP To Change Zoning From Office To PDD-180 To Allow For Self-Storage Units With A Base Zoning Of Office. Located At 1325 Hickory St. **(Tim Littlejohn)**
21. **Ordinance (Final Reading) Z-2023-05:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From Jerome Abor To Change Zoning Districts From Heavy Commercial To Residential Single-Family 6. Located At 626-610 N 13th St And 1314 Ash St. **(Tim Littlejohn)**
22. **Ordinance (Final Reading) Z-2023-06:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request From GFF Texas Holdings, LLC To Change Zoning From Medium Density Residential To General Retail. Located at 715 Grape St. **(Tim Littlejohn)**
23. **Ordinance (Final Reading) Z-2023-08:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Request From Great Expectations LLC To Amend The Terms Of PDD-142 To Change The Base Zoning Of Tracts 2 And 3 From Neighborhood Retail And Neighborhood Office Respectively To General Retail. Located at 6856 Buffalo Gap Rd. **(Tim Littlejohn)**
24. **Ordinance (Final Reading) TC-2023-01:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From McMurry University To Abandon Santos St. Between Hunt St. To S 18th St, Abilene, Taylor County, Texas. **(Tim Littlejohn)**
25. **Ordinance (Final Reading) TC-2023-02:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From Dylan Duggan To Abandon The North Half Of An Alley Located Between The 1800 Blocks Of Grand Avenue And Santos Street. **(Tim Littlejohn)**
26. **(Remove from Table) Ordinance (Final Reading):** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a proposal to adopt a new Comprehensive Plan prepared by Halff and Associates Inc. **(Tim Littlejohn)**
27. **(Remove from Table) Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approving a new Thoroughfare Plan **(Tim Littlejohn)**

EXECUTIVE SESSION

28. **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. 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
3. 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
4. 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
5. Sharra Sampson v. City of Abilene; Cause No. 8144-B, In the 104th Judicial District Court, Taylor County, Texas; filed September 14, 2020
6. 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
7. Alton H. Smith, Jr. and Alicia Malorie Smith v. City of Abilene, Texas; Cause No. 51055-A, In the 42nd Judicial District Court, Taylor County, Texas; filed March 11, 2021
8. Steve Van Horne, et al. v. City of Abilene, et al.; Cause No. 12530-D, In the 350th Judicial District Court, Taylor County, Texas; filed September 7, 2021
9. The City of Abilene, Texas v. Ken Paxton, Attorney General of Texas; Cause No. D-1-GN-21-006299, In the 250th Judicial District Court, Travis County, Texas; filed October 20, 2021
10. Little, et al. v. Llano County, et al. lawsuit

B. 551.072 (Deliberations about Real Property)

1. 5.03 acres at 1102 Beltway

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. 1525 East Stamford Street / Rainey Creek Development

RECONVENE

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 6th day of April, 2023, at 3:05 p.m.

Shawna Atkinson, TRMC, CMC



**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Honorable Mayor & Members of City Council

FROM: Shawna Atkinson, City Secretary

SUBJECT: 3. Minutes: Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Regular Meeting Held on March 23, 2023
(*Shawna Atkinson*)

GENERAL INFORMATION

Approval of the Minutes from the Regular meeting held on March 23, 2023

SPECIAL CONSIDERATIONS

None.

FUNDING/FISCAL IMPACT

None

STAFF RECOMMENDATION

Approval of the Minutes

BOARD OR COMMISSION RECOMMENDATION

N/A

ATTACHMENTS:

1. 03-23-2023 Minutes - Regular - Morning

CITY COUNCIL MEETING
March 23, 2023 at 8:30 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 Regular Session on March 23, 2023, at 8:30 a.m. in the Council Chambers, 555 Walnut St. Mayor Anthony Williams was present and presiding, along with Mayor Pro-tem Weldon Hurt, Deputy Mayor Pro-tem Donna Albus, and Councilmembers Shane Price, Lynn Beard, Kyle McAlister, and Travis Craver. Also present were City Manager Robert Hanna, City Attorney Stanley Smith, and Deputy City Secretary Kaitlin Richardson.

Councilmember Lynn Beard delivered the invocation.

Kailee Nowlan-Feinsod and Juan Carlos Castillo-Nelson, both 5th graders from Ortiz Elementary led the Pledge of Allegiance to the Flag of the United States of America and State of Texas Flag.

PRESENTATION OF CONSENT AGENDA

The Consent Agenda consisted of items 2-12. Item 9 was pulled from consideration prior to the meeting. No items were pulled for individual consideration.

PUBLIC COMMENTS

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

- Dorothy Clay – spoke about obscene material children are being exposed to.
- Eric Bengs – spoke about the Library's Collection Development Policy and the concerns he still has.

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

CONSENT AGENDA

Mayor Pro-tem Hurt moved to approve the consent agenda consisting of items 2-8 and 10-12. Councilmember Beard seconded the motion. Motion carried.

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

NAYS (0): None

Mayor Williams, and Councilmembers Price and McAlister had conflicts of interest on item #3 and abstained from voting on that item. Conflict of Interest Affidavits were filled out before the meeting and filed with the City Secretary's office. The vote for item #3 alone was:

AYES (4): Mayor Pro-tem Hurt, Deputy Mayor Pro-tem Albus, Councilmembers Beard and Craver

NAYS (0): None

ABSTAIN (3): Mayor Williams, Councilmembers Price and McAlister

Councilmember Beard had a conflict of interest on item #4 and abstained from voting on that item. A Conflict of Interest Affidavit was filled out before the meeting and filed with the City Secretary's office. The vote for item #4 alone was:

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

NAYS (0): None

ABSTAIN (1): Councilmember Beard

2. Minutes: Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Special Retreat Meeting Held on March 2, 2023, and the Regular Meeting Held on March 9, 2023
3. Resolution: Receive a Report, Hold a Discussion and Take Action on Appointing Members to Various Boards and Commissions per the City Charter
[ASSIGNED RESOLUTION NO. 56-2023]
4. Resolution: Receive a Report, Hold a Discussion and Take Action on approving the Abilene Police Department's Child Advocacy Center seeking a grant from the Office of the Attorney General (OAG)
[ASSIGNED RESOLUTION NO. 57-2023]
5. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving an Amendment to the Services Contract with Black Plumbing, Inc.
[ASSIGNED RESOLUTION NO. 58-2023]
6. Ordinance (First Reading) Z-2023-04: Receive a Report, Hold a Discussion, and Take Action on A Request From Sitzes Cleburne LP To Change Zoning From Office To PDD-180 To Allow For Self-Storage Units With A Base Zoning Of Office. Located At 1325 Hickory St.
7. Ordinance (First Reading) Z-2023-05: Receive a Report, Hold a Discussion, and Take Action on A Request From Jerome Abor To Change Zoning Districts From Heavy Commercial To Residential Single-Family 6. Located At 626-610 N 13th St And 1314 Ash St.
8. Ordinance (First Reading) Z-2023-06: Receive a Report, Hold a Discussion and Take Action on A Request From GFF Texas Holdings, LLC To Change Zoning From Medium Density Residential To General Retail. Located At 715 Grape St.
10. Ordinance (First Reading) Z-2023-08: Receive a Report, Hold a Discussion and Take Action on Request From Great Expectations LLC To Amend The Terms Of PDD-142 To Change The Base Zoning Of Tracts 2 And 3 From Neighborhood Retail And Neighborhood Office Respectively To General Retail. Located At 6856 Buffalo Gap Rd.
11. Ordinance (First Reading) TC-2023-01: Receive a Report, Hold a Discussion and Take Action on A Request From McMurry University To Abandon Santos St. Between Hunt St. To S 18th St, Abilene, Taylor County, Texas.
12. Ordinance (First Reading) TC-2023-02: Receive a Report, Hold a Discussion and Take Action on A Request From Dylan Duggan To Abandon The North Half Of An Alley Located Between The 1800 Blocks Of Grand Avenue And Santos Street.

ITEMS PULLED FROM CONSIDERATION

9. Ordinance (First Reading) Z-2023-07: Receive a Report, Hold a Discussion and Take Action on A Request From Coffee Momma LLC To Change Zoning From PDD-128 To General Retail. Located At 705 S Judge Ely Blvd.
[NOT CONSIDERED]

REGULAR AGENDA

13. Ordinance (Final Reading): Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending the Tax Increment Reinvestment Zone (TIRZ) #3 Board Members from Seven (7) to Five (5)
[ASSIGNED ORDINANCE NO. 14-2023]

Mayor Williams, and Councilmembers Price and McAlister had conflicts of interest on this item and left the room during deliberation. Conflict of Interest Affidavits were filled out before the meeting and filed with the City Secretary's office. Mayor Pro-tem Hurt presided over this item.

Tim Littlejohn, Director of Planning and Development Services, presented the item. Adoption of the item would reduce the number of board members for the Tax Increment Reinvestment Zone (TIRZ) #3 from seven to five.

Mayor Pro-tem Hurt opened the public hearing. With no speakers coming forward, the public hearing was closed.

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

AYES (4): Mayor Pro-tem Hurt, Deputy Mayor Pro-tem Albus, and Councilmembers Beard and Craver

NAYS (0): None

ABSTAIN (3): Mayor Williams, Councilmembers Price and McAlister

14. Ordinance (Final Reading): Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a proposal to adopt a new Comprehensive Plan prepared by Halff and Associates Inc.
[ASSIGNED ORDINANCE NO. 15-2023]

Tim Littlejohn, Director of Planning & Development Services, presented the item. Adoption of the item would adopt a new Comprehensive Plan prepared by Halff and Associates Inc. Brennan King with Halff and Associates Inc., presented the plan in detail.

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

Council discussed the item and stated their questions and concerns. Councilmember Price stated that it would be best to table this item in order for staff and the consultants to make all the changes before the final vote.

Councilmember Price moved to table the item. Councilmember Beard seconded the motion; motion carried.

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

NAYS (0): None

15. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approving a new Thoroughfare Plan
[ASSIGNED RESOLUTION NO. 59-2023]

Tim Littlejohn, Director of Planning and Development Services, presented the item. Adoption of the item would approve and adopt a new thoroughfare plan. Tim Littlejohn recommended that this item be tabled, since it coincides with the comprehensive plan that was tabled.

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

Councilmember Price moved to table this item. Councilmember McAlister seconded the motion; motion carried.

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

NAYS (0): None

EXECUTIVE SESSION

Mayor Williams recessed into Executive Session at 9:18 a.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:

- 16. A. 551.071 (Consultation with Attorney)
 - 10. Obscenity Laws and Regulation of City Owned Property
- 16. B. 551.072 (Deliberations about Real Property)
 - 1. 5.03 Acres at 1102 Beltway
- 16. D. 551.074 (Personnel Matters)
 - 1. City Manager

The Executive Session ended at 9:55 a.m. and reconvened to Open Session. Mayor Williams reported no votes or action were taken in Executive Session.

ADJOURNMENT

There being no further business, the meeting adjourned at 9:55 a.m.

Shawna Atkinson
City Secretary

Anthony Williams
Mayor

Minutes approved on: _____



**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Honorable Mayor & Members of City Council

FROM: Shawna Atkinson, City Secretary

SUBJECT: 4.

**Resolution: Receive a Report, Hold a Discussion and Take Action on
Appointing Members to Various Boards and Commissions per the City Charter
(Shawna Atkinson)**

- **Street Maintenance Advisory & Appeals Board**
- **West Central Texas Municipal Water District Board**

GENERAL INFORMATION

The item provides for reappointment of members as well as appointing 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 (12)
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 13th day of April, 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

RESOLUTION NO. _____
EXHIBIT "A"

Board	Term End Date
<i>Street Maintenance Advisory & Appeals Board</i>	
Branson Hurt [New]	May 2025
Melanie Royals [New]	May 2025
<i>West Central Texas Municipal Water District Board</i>	
Robert Benham [Reappointment]	May 2025
Russell Berry [Reappointment]	May 2025
Norm Archibald	May 2025



Resolution: Appointing Member(s) to various Boards and Commissions per the City Charter

- Street Maintenance Advisory & Appeals Board
- West Central Texas Municipal Water District Board





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Honorable Mayor & Members of City Council

FROM: Shawna Atkinson, City Secretary

SUBJECT: 5. Resolution: Receive a Report, Hold a Discussion and Take Action on the Termination of Inactive Campaign Treasurer Appointments (*Shawna Atkinson*)

GENERAL INFORMATION

The City Secretary's Office would like to take advantage of Sec. 252.0131 of the Texas Election Code, and ordinance #08-2023 approved on final reading by City Council on 2/23, to purge inactive campaign treasurer appointments.

People who become candidates or form political committees may not be aware that state campaign finance laws impose ongoing filing requirements as long as a campaign treasurer appointment is on file. Deleting inactive appointments will protect the candidates and political committees from additional liability for potential fines that can build up over time. Inactive filings are also confusing to the public.

There are four filers that have been inactive for more than one year and meet the requirements for termination of their campaign treasurer.

SPECIAL CONSIDERATIONS

The filers were notified by email and mail on March 14, 2023, that their campaign treasurer appointments may be terminated at this meeting, April 13, 2023, if they were not brought into compliance or finalized before this date. Only one of five filers came in and finalized their reports.

FUNDING/FISCAL IMPACT

None

STAFF RECOMMENDATION

Staff recommends approval of this item

BOARD OR COMMISSION RECOMMENDATION

N/A

ATTACHMENTS:

1. Campaign Treasurer Termination Resolution
2. Termination of Inactive Campaign Treasurer Appointments

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS,
TERMINATING INACTIVE CAMPAIGN TREASURER APPOINTMENTS FOR FILERS THAT
HAVE BEEN INACTIVE FOR MORE THAN ONE YEAR**

WHEREAS, a campaign treasurer may be removed by the filing of a successor or by resignation;
and

WHEREAS, the city secretary must comply with state law requirements regarding campaign
treasurers who remain active, even after the election has been concluded and the candidate is inactive; and

WHEREAS, Chapter 2, Article I, Section 2-6 of the Abilene Municipal Code, sets forth the
procedures for the termination of inactive campaign treasurers; and

WHEREAS, the below inactive filers were notified by email and mail on March 14, 2023, that
their campaign treasurer appointments could be terminated at this meeting, should they not bring their
reports up to date, or file a final report, effectively terminating their campaign treasurer.

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

PART 1: That the following inactive filers' campaign treasurer appointments be terminated with
this Resolution:

- Alex Russell
- Anthony Jojola
- Clinton Embry
- Garrett Hubbard

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

PASSED this 13th day of April, 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

Resolution: Terminating Inactive Campaign Treasurer Appointments





Termination of Inactive Campaign Treasurer Appts

- Ordinance 08-2023, passed on final reading by the City Council on February 23, 2023, allows for the termination of inactive campaign treasurer appointments by Resolution of the City Council
- According to that ordinance, filers must be notified prior to the termination. Five filers were notified on March 14, 2023, that their campaign treasurer appointments would be terminated on April 13, 2023, unless their reports were brought up to date or finalized before this meeting.
- As of today, only one of the five came in to finalize their reports
- With the passing of this Resolution, the following campaign treasurer appointments will be terminated:
 - Alex Russell
 - Anthony Jojola
 - Clinton Embry
 - Garrett Hubbard





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Mike Rains, Finance Director

SUBJECT: 6. Resolution: Receive a Report, Hold a Discussion and Take Action on Accepting the Annual Comprehensive Financial Report for the Fiscal Year Ending September 30, 2022 (Mike Rains)

GENERAL INFORMATION

The Annual Comprehensive Financial Report (ACFR) for FY 2022 has been completed by staff and audited by FORVIS, 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 "*Results of the 2022 Financial Statement Audit, Including Required Communications*" contains required communications by the Auditor to the Mayor, City Council, and City Manager.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends acceptance of the FY 2022 Annual Comprehensive Financial Report.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Accepting the FY 2022 Annual Comprehensive Financial Report
2. Results of the 2022 Financial Statement Audit, Including Required Communications
3. FY22 Annual Comprehensive Financial Report
4. Presentation - Resolution Acceptance of the FY 2022 ACFR

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
ACCEPTING THE ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL
YEAR ENDING SEPTEMBER 30, 2022.**

WHEREAS, City staff has completed the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending September 30, 2022; 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 FORVIS, LLP has audited the ACFR and has included their auditor's reports in the ACFR; and,

WHEREAS, staff recommends accepting the ACFR for the fiscal year ending September 30, 2022.

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

PART 1: That the City Council accepts the Annual Comprehensive Financial Report for the fiscal year ending September 30, 2022 as audited by FORVIS, LLP.

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

ADOPTED this 13th day of April, 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney



Report to the Honorable Mayor, City Council and City Manager

City of Abilene, Texas

**Results of the 2022 Financial Statement
Audit, Including Required Communications**

Dallas, Texas

September 30, 2022

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 Attachment 26

Audit Timing, Opinion, & Other Services

Executive Summary

Audit Summary

Timing of Our Engagement

Our audit procedures occurred primarily between August 5, 2022 and March 15, 2023. The resulting opinions from our audit are as follows:

Our Opinions

We have issued unmodified opinions as to whether the financial statements of governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Abilene, Texas, as of and for the year ended September 30, 2022, are fairly presented, in all material respects.

Elements of Audit Focus

Where We Focused Our Efforts

Elements of the Audit	Description of Audit Area
Planning	We worked closely with management early during the audit, as required by auditing standards, giving the group an overview of the scope and timing.
Materiality	FORVIS has a materiality methodology that does not simply consider change in net position/fund balance but focuses on other metrics, such as total net position/fund balance, assets and deferred outflows of resources, or revenue/expenditures or other meaningful metrics, to scope our audit approach, to evaluate actual or potential errors, and to develop audit samples.

Elements of Audit Focus

Elements of the Audit	Description of Audit Area
Risk Assessment	FORVIS followed standards established by the AICPA that affected the amount and type of information we gathered to perform our audit, including: • Obtaining an understanding of your business and business environment, significant risks, and how you mitigate those risks, including examining how you measure and manage financial performance, as well as your internal control over financial reporting • Evaluating where your financial statements might be susceptible to material misstatement due to error or fraud • Considering if internal controls have been implemented and assessed the general controls around your information technology systems • Assessing risks of material misstatement for the most significant financial statement amounts and disclosures We considered your internal controls documentation and asked management to complete various questionnaires for significant areas, such as cash inflows, cash outflows, and payroll. We interviewed personnel and reviewed prior City Council minutes as part of our information-gathering process.

Elements of Audit Focus

Elements of the Audit	Description of Audit Area
Fieldwork, Testing, & Further Audit Procedures	We also performed substantive procedures, such as: • Key Item Testing – Some items within an account may be large enough by themselves to involve significant risk of material misstatement. These key items were audited individually • Sampling – A detailed audit of representative individual items (a sample) selected from a population • Analytical Procedures – Taking a closer look at a grouping of information by examining it as it relates to other accounts, historical trends, or other measures

What Makes Us Uniquely FORVIS

We Are FORVIS

OUR PURPOSE

To help those we serve unlock their full potential

MISSION

To build remarkable careers and provide an Unmatched Client Experience™
through an uncommon commitment to excellence

VISION

Our **FORward VISION** is to be known for creating engaging opportunities,
delivering innovative solutions, and building unrivaled relationships

UNMATCHED CLIENT EXPERIENCE

A key part of the **FORVIS WAY** is our Unmatched Client Experience—the focus for this book. Unmatched Client Experience is how we work with team members and clients to deliver a unique experience. We strive to serve each other and unlock our individual and collective full potential. With all the elements of the FORVIS Way as our foundation, delivering an Unmatched Client Experience becomes real when we do these three things ...

**1. LISTEN TO
UNDERSTAND**



**2. BE
RESPONSIVE**



**3. CONSULT WITH
PURPOSE TO
DELIVER VALUE**



Our Commitment to Quality, Our Team, Clients, & the Public

Sharing Our FORVIS Commitments

FORVIS' commitment to our people, clients, integrity, and culture are critical to achieving quality in our practice.

- The [FORVIS Integrated Report](#) highlights how our mission-focused mindset helps us support clients, establish firm objectives, and achieve success
- Our [Quality Report](#) supplements the broader Integrated Report by sharing items focused on the quality structure of our audit and attest practice



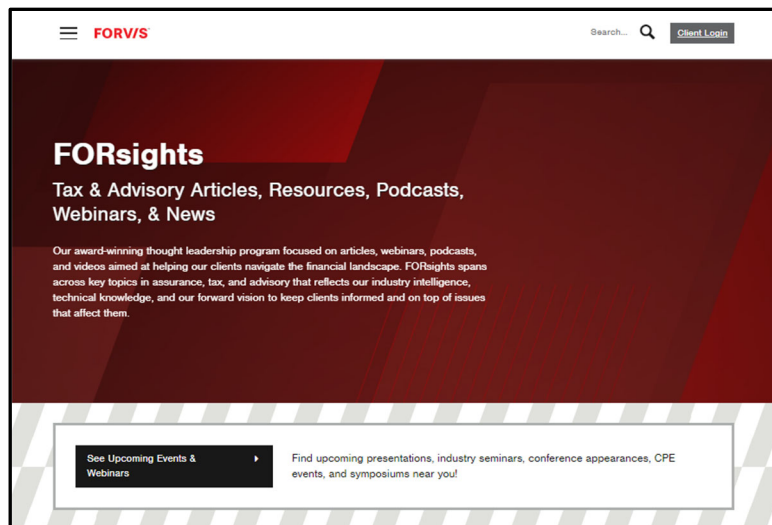
Our Commitment to Quality, Our Team, Clients, & the Public

FORsights®

FORsights is our award-winning thought leadership program helping our clients navigate the ever-changing business landscape.

Articles, webinars, podcasts, and videos span industry and technical topics, reflecting our forward vision to keep you informed.

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[YouTube – FORVIS](#)

Our Commitment to Quality, Our Team, Clients, & the Public

Collaboration Portals

Our proprietary collaboration tool **MyFORVIS** manages task lists, deadlines, and securely exchanges data.

Data Analytics

With **MindBridge**, **Alteryx**, and our own proprietary tools and teams, we ingest, verify, and analyze your data for specific matters and general anomalies.

Unstructured Data

We leverage machine learning to speed evaluation of lease, debt business combination, and other agreements using **Kira** that identifies and highlights terms and clauses of interest.

Automation

Time-consuming audit tasks like comparing Excel lists to supporting documents or salary detail to payroll records is accelerated using **DataSnipper**.

Risk-Based Sampling

Proprietarily created applications or off-the-shelf solutions like **TeamMate Analytics** power sampling techniques to rapidly evaluate large data sets, reducing low-value work and cost.

Transforming the Future

FORVIS is simultaneously building **ASSURE**, our proprietary audit solution, while joining the profession to build the **AICPA's Dynamic Audit Solution**. These tools will transform risk assessment and response while improving your audit experience.

Required Communications

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

The following matters are required communications we must make to you, including these responsibilities:

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	This report covers audit results related to your financial statements: • As of and for the year ended September 30, 2022 • Conducted in accordance with our contract dated August 9, 2022
Our Responsibilities	FORVIS is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).
Audit Scope & Inherent Limitations to Reasonable Assurance	An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 OMB Uniform Guidance and Texas Grant Management Standards (TxGMS) that could have a direct and material effect on a major federal or state award program occurred. The scope of our audit tests was established in relation to the opinion unit being audited and did not include a detailed audit of all transactions.
Extent of Our Communication	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that

Required Communications

Matter	Discussion
	are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. 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.
Independence	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.
Distribution Restriction	This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties: • City Council and Management • Others within the City

Group Audits

Group Audits

Referred-To Auditors

Our audit strategy included the use of the work of a referred-to auditor, resulting in a division of responsibility over the other aggregate remaining fund information and our report thereon.

We did not audit the financial statements of the Abilene Firemen's Relief and Retirement Fund, a fiduciary fund of the City, as of and for the year then ended September 30, 2022.

Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Abilene Firemen's Relief and Retirement Fund, is based solely on the report of the other auditors. We have had communications with the other auditors during planning and throughout the audit regarding their qualifications to perform the audit, including independence, and consideration of materiality as a basis for referring to their audit report. Professional standards require that we provide you with information about our responsibilities in accordance with GAAS, as well as certain information related to the planned scope and timing of our audit.

OMB Uniform Guidance, TxGMS, and PFC Program

OMB Uniform Guidance Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	We also provided reports as of September 30, 2022, on the following as required by GAS, OMB Uniform Guidance, <i>Texas Grant Management Standards</i> (TxGMS), and the <i>Passenger Facility Charge (PFC) Audit Guide for Public Agencies</i> (Guide): • Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAS • Compliance for each major federal and state award program and the passenger facility charge program • Internal control over compliance in accordance with OMB Uniform Guidance, TxGMS and the Guide
Reporting on Major Federal and State Award Programs	Our audit also included reporting on the following: • Schedule of expenditures of federal and state awards • Schedule of Passenger Facility Charge Revenues and Expenditures • Schedule of findings and questioned costs • Data collection form

Qualitative Accounting Matters

Qualitative Aspects of Significant Accounting Policies & Practices

The following matters are detailed in the following pages and included in our assessment:

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topic detailed in the following pages:

- GASB 87, *Leases*

Unusual Policies or Methods

- No matters are reportable

Alternative Accounting Treatments

- No matters are reportable.

Qualitative Accounting Matters

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. 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 include:

- Allowance for doubtful accounts receivable
- Net pension liability/(asset) and related deferred inflows and outflows of resources
- Total other postemployment benefits liability (OPEB) and related deferred outflows and inflows of resources
- Contingent liabilities
- Key estimates related to leases

Qualitative Accounting Matters

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/(asset)
- Leases
- Adoption of GASB Statement No. 87: *Leases* (GASB 87) implementation
- Change in reporting entity related to the movement of airport operations from governmental activities to business-type activities
- Restatement of Abilene Convention Center Hotel Development Corporation's beginning net position for an error correction

Our Judgment 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:

- Implementation of GASB 87, *Leases*
- Change in reporting entity related to the movement of airport operations from governmental activities to business-type activities
- Restatement of Abilene Convention Center Hotel Development Corporation's beginning net position for an error correction

Qualitative Accounting Matters

Significant Accounting Policies & Alternative Treatments – Details

GASB 87, Leases

Effective October 1, 2021, the City adopted GASB 87, *Leases*. GASB 87 creates one model for recognizing leases for both lessees and lessors. Substantially all leases are recognized on the lessee's statement of net position.

In the activity statement, lessees no longer report rent expense for the previously classified operating leases but instead report interest expense on the liability and amortization expense related to the asset. Lessors recognize a lease receivable and corresponding deferred inflow of resources. Interest income associated with the receivable are recognized using the effective interest method.

Adoption of GASB 87 required significant time to identify a complete list of lease contracts for consideration of adoption and measure the lease assets and liabilities for recognition. In addition, due to adoption of the standard, the Entity's key performance indicators related to the statement of net position (such as the current ratio) are likely not comparable to historical results.

Other Matters

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, 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.

Proposed & Recorded Adjustments

No matters are reportable.

Uncorrected Misstatements

No matters are reportable.

Other Matters

Other Required Communications

Significant Issues Discussed with Management

During the Audit Process

During the audit process, the following issues were discussed with management:

- GASB Statement No. 87, Leases
- Change in reporting entity related to the movement of airport operations from governmental activities to business-type activities
- Restatement of Abilene Convention Center Hotel Development Corporation's beginning net position for an error correction

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachments)
- A separate communication has been provided to management regarding the results of the audit of Abilene Convention Center Hotel Development Corporation

Other Matters

Other Matters

We observed other matters and offer these comments and suggestions. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (GASB 94)

GASB 94 provides uniform guidance on accounting and financial reporting for public-private and public-public partnership arrangements (PPPs) and availability payment arrangements (APAs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use an infrastructure or other nonfinancial asset (the underlying PPP asset) for a period of time in an exchange or exchange-like transaction. GASB 94 also addresses APAs, which are arrangements where a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying infrastructure or other nonfinancial asset for a period of time in an exchange or exchange-like transaction. GASB 94 requires governments to report assets and liabilities related to PPPs consistently and disclose information about PPP transactions.

The requirements of GASB 94 are effective for the City's fiscal year ending September 30, 2023, and all reporting periods thereafter. PPPs would be recognized and measured using the facts and circumstances that exist at the beginning of the implementation period. In the year of adoption, the financial statement notes should disclose the nature of the restatement, if any, and its effect or the reason for not restating prior years presented.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96)

This Statement addresses the accounting for the costs related to cloud computing agreements. The standard defines a subscription-based information technology arrangement (SBITA), establishes that a SBITA would result in a right-to-use (RTU) asset and a corresponding liability, provides capitalization criteria, and requires new note disclosures. The statement's language and concepts closely mirror the lease guidance provided in Statement 87,

Other Matters

Leases. This statement requires governments report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

The requirements of this Statement are effective for the City's fiscal year 2023, and all reporting periods thereafter. Earlier application is encouraged. The changes should be applied retroactively by restating financial statements, if practicable, for all prior fiscal years presented. If restatement is not practicable, the cumulative effect, if any, should be reported as a restatement of beginning net position for the earliest fiscal year restated. In the first fiscal year the amendments are applied, note disclosure is required for the nature of the restatement and its effect, as well as the reason for not restating prior fiscal years presented, if applicable. SBITA assets and liabilities should be recognized and measured using the facts and circumstances at the beginning of the fiscal year of implementation. If applied to earlier fiscal years, those assets and liabilities should be recognized and measured using the facts and circumstances at the beginning of the earliest fiscal year restated. Governments are permitted—but not required—to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation

GASB Statement No. 101, *Compensated Absences* (GASB 101)

GASB 101 updates the recognition and measurement guidance for compensated absences under a unified model. It defines compensated absences and requires that liabilities be recognized in financial statements prepared using the economic resources measurement focus for leave that has not been used and leave that has been used but not yet paid or settled. A liability for compensated absences should be accounted for and reported on a basis consistent with governmental fund accounting principles for financial statements prepared using the current financial resources measurement focus. GASB 101 amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

Other Matters

The requirements of GASB 101 are effective for the City's fiscal year 2025, and all reporting periods thereafter. Earlier application is encouraged. The changes adopted at transition to conform to the provisions of GASB 101, should be reported as a change in accounting principle in accordance with Statement No. 100, Accounting Changes and Error Corrections, including the related display and disclosure requirements.

Environmental, Social, and Governance (ESG)

ESG performance has become a hot topic for many organizations. ESG performance, reporting, and investment practices are coming under closer scrutiny from regulators, investors, and other watchdog groups. New regulations are expected from the SEC for organizations subject to their regulation. Furthermore, numerous national associations have recommended ESG best practices. We encourage you to increase corporate governance awareness through education of ESG topics, including regulatory developments, standard ESG metrics used for reporting performance, and ESG-related risks that could impact the City's strategy and objectives.

Meeting the Increasing Challenges of Cybersecurity

Cybersecurity refers to the process of identifying, protecting, detecting, responding, and recovering from attacks against a computer system and its information.

The increasing value of electronic personally identifiable information (PII), payment card data and intellectual property (e.g. trade secrets) is driving more organizations of all sizes to prepare for the potential of a cyberattack. Hackers and cyber-thieves have become adept at pilfering confidential information, using ransomware to extort money, and leveraging social engineering techniques to trick employees into wiring funds. As a first step to improving their cyber-readiness, companies need to perform a cybersecurity risk assessment to determine the current state of cybersecurity processes, controls, and technology. This effort can determine how well the organization can prevent, detect, and respond to cyber-attacks.

The key to the assessment process is choosing an appropriate framework against which the organization may be evaluated. In fact, several nationally recognized organizations have developed cybersecurity frameworks and best practices for organizations of all sizes to utilize to determine their overall preparedness for an attack.

Other Matters

The National Institute of Standards and Technology (NIST) has developed a Cybersecurity Framework (CSF) to assist organizations manage cybersecurity-related risk more effectively.

The NIST CSF provides a prioritized, flexible, repeatable, and a cost-effective approach that can be used in any industry or organization.

The Center for Internet Security (CIS) also provides a structured set of controls and implementation groups as prescriptive guidelines for addressing cybersecurity risks. This framework really dives into the technical controls needed to defend against most cyber threats.

Once the framework has been chosen, we recommend management consider performing a gap assessment to gauge the overall readiness and maturity of existing controls and perform appropriate testing of the IT infrastructure and employee awareness. This is the first of many steps you will need to take in order to adequately protect your organization from a cyber-attack.

Attachment

Attachment

Management Representation Letter

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.



ANNUAL COMPREHENSIVE FINANCIAL REPORT **CITY OF ABILENE, TEXAS** Fiscal Year Ended September 30, 2022



Government Finance Officers Association

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

Presented to

**City of Abilene
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

CITY OF ABILENE, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

City Manager
Robert Hanna

Deputy City Manager/
Chief Financial Officer
Mindy Patterson

Prepared by
Finance Department

Michael Rains, Finance Director
Marjorie Knight, Assistant Finance Director
Becky Windham, Division Manager of Accounting
Alice Jackson, Accountant III
Chris Moscarelli, Accountant II
Ashley Bolm, Accountant II
Karen Holland, Internal Auditor



CITY OF ABILENE, TEXAS
Annual Comprehensive Financial Report
Year Ended September 30, 2022

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INTRODUCTORY SECTION





CITY OF ABILENE, TEXAS

Incorporated 1883

New Charter Adopted
November 6, 1962

PRINCIPAL OFFICIALS

September 30, 2022

CITY COUNCIL

Anthony Williams
Donna Albus
Lynn Beard
Travis Craver
Weldon Hurt
Kyle McAlister
Shane Price

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

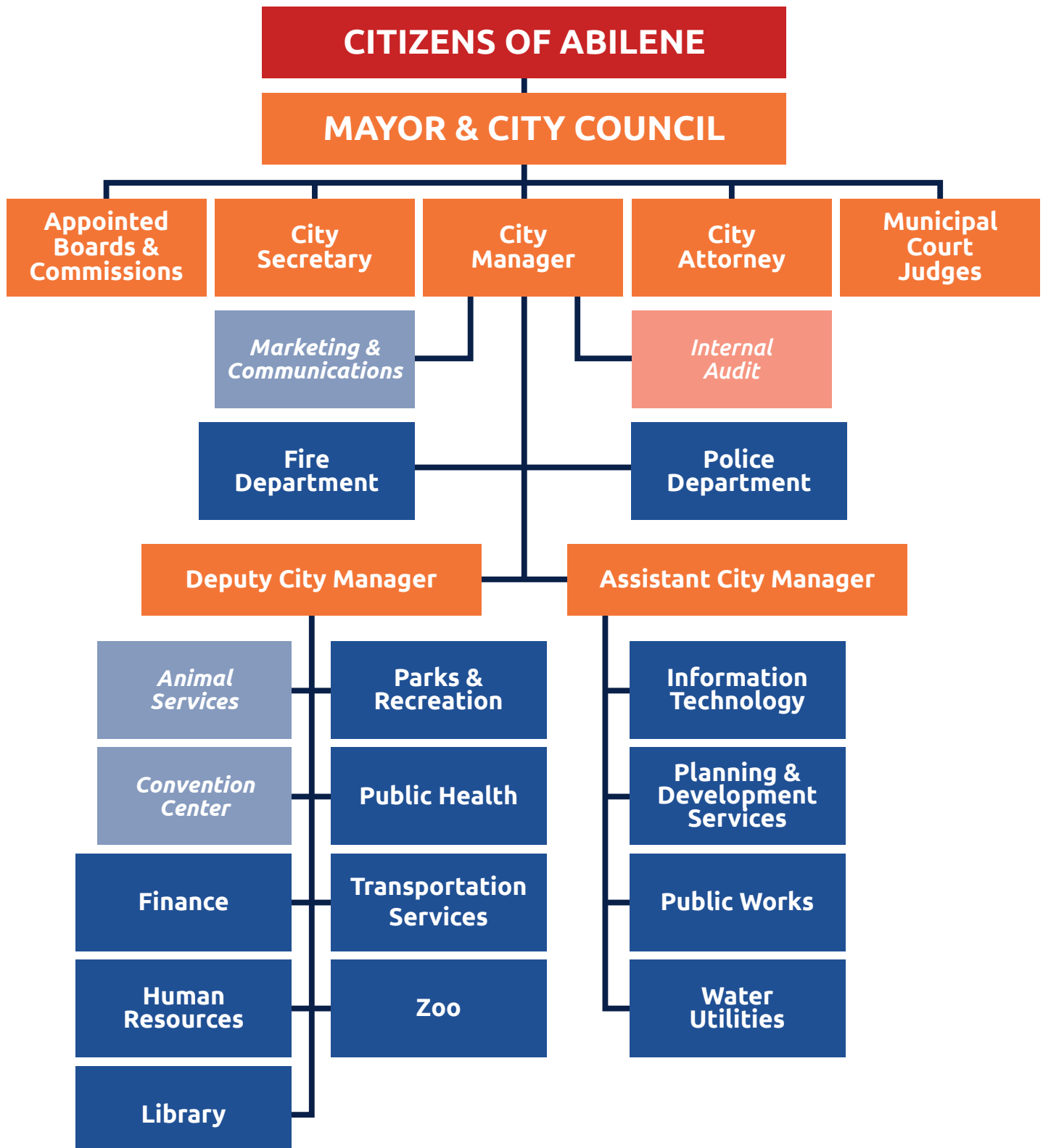
OTHER OFFICIALS

Robert Hanna
Mindy Patterson
Michael Rice
Stanley Smith
Shawna Atkinson
Mari Cockerell
Pamela Williams
Michael Rains
Tim Littlejohn
Max Johnson
Michael Rice
Don Green
Julie Hatton
Lesli Andrews
Jesse Pottebaum
Rodney Taylor
Annette Lerma
Marcus Dudley
Cande Flores

City Manager
Deputy City Manager
Assistant City Manager
City Attorney
City Secretary
Communications Director
Director of Human Resources
Director of Finance
Director of Planning and Development Services
Director of Public Works
Interim Information Technology Director
Director of Transportation Services
Director of Library Services
Director of Parks and Recreation
Zoo Director
Director of Water Utilities
Health Director
Police Chief
Fire Chief



City of Abilene, Texas ORGANIZATION CHART





March 24, 2023

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 Annual Comprehensive Financial Report of the City of Abilene, Texas, for the fiscal year ended September 30, 2022.

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 Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report of the City of Abilene, Texas for the fiscal year ended September 30, 2022, which follows, was prepared by the Finance Department. The basic financial statements have been audited by FORVIS 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, 2022, were audited by the firm of FORVIS. Its compliance reports are available under the Federal/State Financial Assistance section of this report.

Finance Department
555 Walnut Street
Abilene, Texas 79601
325.676.6324

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ABILENETX.GOV/FINANCE



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) and Abilene Convention Center Hotel Development Corporation (ACCHDC) 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 35 for the Abilene Tax Increment Reinvestment Zone #2, which is a blended component unit, and the Abilene Firemen's Relief and Retirement Fund, which is a fiduciary component unit. The Zone and Retirement Fund are reported as part of the primary government due to the City's trustee capacity or fiscal dependency 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; food processing; 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 (AMC), 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 December of 2022. 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 All Operating Fund's approved budget for FY 2023 reflected a total revenue increase of \$15,500,983 and expenditure increase of \$12,390,334 from the City's FY 2022 Revised budget.

Property values in the City reflected an increase in 2022. Net taxable values have increased from \$7.3 billion to \$8.2 billion, or 12%.

For the FY 2023 period of October through February, sales tax revenue is above the FY 2022 amount by 7% and the FY 2023 original budget amount by 4%. The FY 2023 sales tax budget estimated that the sales tax budget would increase by less than 1%.

Construction permits for the period October 2022 thru December 2022 have decreased by 59 permits or 24% over the same periods in 2021-2022.

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 2022, Abilene's rate was 3.3% compared to the state rate of 3.6%. The Abilene Metropolitan Statistical Area's civilian labor force was 73,900 compared to December 2021 of 72,800.

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, 2022. 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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund Operating	\$0.5988	\$0.6019	\$0.6019	\$0.6069	\$0.5648
General Debt Service	<u>0.1633</u>	<u>0.1832</u>	<u>0.1858</u>	<u>0.1808</u>	<u>0.2074</u>
	\$0.7621	\$0.7851	\$0.7877	\$0.7877	\$0.7722

Debt Administration

The City's outstanding bond debt at September 30, 2022, is \$361,595,000. This includes \$235,950,000 for Water and Sewer projects that are supported by revenues from the Water & Sewer Fund.

As of September 30, 2022, 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 annual comprehensive financial report for the fiscal year ended September 30, 2021. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive 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 annual comprehensive 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, 2022. 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, FORVIS. 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,

A handwritten signature in black ink, appearing to read "Michael Rains", written in a cursive style.

Michael Rains
Director of Finance

FINANCIAL SECTION





Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2022, 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.

We did not audit the financial statements of the Abilene Firemen's Relief and Retirement Fund, a fiduciary component unit of the City, which represent approximately 42 percent of the total assets, 49 percent of fund balance/net position and negative 6 percent of the total revenues/additions of the aggregate remaining fund information of the City. Those statements were audited by other auditors whose report has been furnished to us, and our opinion on the aggregate remaining fund information, insofar as it relates to the amounts included for the Abilene Firemen's Relief and Retirement Fund is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Abilene Convention Center Hotel Development Corporation, a discretely presented component unit of the City, and the Abilene Firemen's Relief and Retirement Fund, a fiduciary component unit of the City, were not audited in accordance with *Government Auditing Standards*.

Emphasis of Matters

As discussed in *Notes 1 and 9* to the financial statements, in fiscal year 2022 the City adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. As discussed in *Note 20* to the financial statements, on October 1, 2021, the City began reporting the Airport Fund as a business-type activity.

As discussed in *Note 17* to the financial statements, in fiscal year 2022, Abilene Convention Center Hotel Development Corporation, a component unit of the City, restated beginning net position for an error correction.

Our opinions are not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, pension and other postemployment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

Supplementary 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 combining and individual fund financial statements and schedules, the schedule of expenditures of federal 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 schedule of expenditures of state awards as required by the *Texas Grant Management Standards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the combining and individual fund financial statements and schedules, the schedule of expenditures of federal awards, and schedule of expenditures of state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections and the SEC disclosures but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2023, 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.

FORVIS, LLP

**Dallas, Texas
March 24, 2023**

MANAGEMENT'S DISCUSSION AND ANALYSIS





CITY OF ABILENE, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS AS OF SEPTEMBER 30, 2022

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, 2022. 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 restated net position increased by \$44 million or 9% as a result of operations. This increase was made up of an increase in governmental activities net position of almost \$26 million or 17% and an increase in our business-type activities net position of almost \$18 million or 6%. Additionally, total assets increased \$87 million or 9%, deferred outflows of resources increased \$8 million, liabilities increased \$41 million or 9%, and deferred inflows of resources increased \$10 million.

The City's total revenues decreased by \$2 million or less than 1% which is the combined result of a \$12 million decrease in governmental activities and \$10 million increase in business-type activities revenue. In fiscal year 2022, Airport operations were moved from the governmental activities to business-type activities.

Total expenses of all City programs increased by \$10 million or 5%, which is primarily attributed to a decrease in governmental activities expenses of \$3 million and a \$13 million increase in business-type activities.

The General Fund's revenues exceeded expenditures by \$16 million reduced by net transfers and issuance of debt for lease financing of (\$11) million, resulting in a net increase to fund balance of \$5 million or 14%.

On a budgetary-basis, the City's General Fund revenues exceeded budget by \$7 million or 6% and total expenditures were below budgeted amounts by \$2 million or 2%.

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, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four 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 services and administration, infrastructure and development, public safety, and community 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, airport, solid waste services, stormwater services, and transit operations.

Component units – 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 and Abilene Convention Center Hotel Development Corporation in this section.

The government-wide financial statements can be found on pages 19-21 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.

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 and Statement of Changes in Fiduciary Net Position.

The fund financial statements can be found on pages 22-32.

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 33-73.

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 75-83 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 85-130 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 2022, the total primary government's net position was \$514 million, an increase of \$44 million over 2021. However, the largest portion of the City's net position is the net investment in capital assets (land, building, equipment and infrastructure), which is \$431 million. The net capital assets are not highly liquid; therefore they are not considered future available resources. An additional \$23 million of net position is subject to external restrictions on how the money is to be used. The remaining portion of net position of \$61 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 2022	Governmental Activities 2021	Business-Type Activities 2022	Business-Type Activities 2021	Total Primary Government 2022	Total Primary Government 2021
Current and other assets	\$167,820	\$143,340	\$109,514	\$81,267	\$277,334	\$224,607
Capital assets & RTU assets	271,965	322,800	474,621	389,361	746,586	712,161
Total Assets	<u>439,785</u>	<u>466,140</u>	<u>584,135</u>	<u>470,628</u>	<u>1,023,920</u>	<u>936,768</u>
Deferred outflow s of resource	18,681	10,805	6,850	7,086	25,531	17,891
Other liabilities	19,060	13,266	7,779	6,164	26,839	19,430
Noncurrent liabilities	238,594	216,712	244,913	232,878	483,507	449,590
Total Liabilities	<u>257,654</u>	<u>229,978</u>	<u>252,692</u>	<u>239,042</u>	<u>510,346</u>	<u>469,020</u>
Deferred inflow s of resources	20,036	13,326	4,602	1,753	24,638	15,079
Net Position:						
Net investment in						
capital assets	161,967	217,431	268,634	185,340	430,601	402,771
Restricted	15,802	9,687	6,792	1,734	22,594	11,421
Unrestricted	3,007	6,523	58,265	49,845	61,272	56,368
Total Net Position	<u>\$180,776</u>	<u>\$233,641</u>	<u>\$333,691</u>	<u>\$236,919</u>	<u>\$514,467</u>	<u>\$470,560</u>

Governmental activities total assets decreased by \$26 million. The decrease in total assets is primarily attributable to the movement of the Airport fund from a governmental activity to a business-type activity in fiscal year 2022. The movement resulted in \$79 million of net capital assets being removed from governmental activities. After considering the impact of the Airport, capital assets increased by a net \$28 million which is discussed later in the MD&A. Cash, cash equivalents, and investments increased by \$17 million primarily from the issuance of \$20 million of additional certificates of obligation. Finally, the TMRS pension fund reflected a \$7 million net pension asset at the end of fiscal year 2022. In previous years, the pension fund had a net pension liability.

Governmental activities total liabilities increased by \$28 million. The increase in total liabilities is primarily the result of the issuance of \$20 million of certificates of obligation to finance street improvements as well as the advance of \$6 million from the American Rescue Plan Act grant.

Deferred outflows of resources increased by \$8 million while deferred inflows of resources increased by \$7 million due to changes in the net pension liability resulting from differences in projected and actual investment earnings. See pages 56-61 for information on the City's pension plans.

Governmental activities net position decreased by \$53 million. Net investment in capital assets decreased by \$55 million primarily due to the movement of the Airport from governmental activities to business-type activities, the increase in net capital assets offset by the new certificates of obligation.

Business-type activities total assets increased by \$114 million. This increase is attributable to the movement of the Airport from governmental activities to business-type activities as previously noted, and the increase of cash, cash equivalents, and investments from the issuance of \$23 million of certificates of obligation for water utility projects.

Business-type activities total liabilities increased by \$14 million. This increase is primarily the result of the \$23 million of additional certificates of obligation offset by current year debt retirements. Deferred outflow of resources decreased \$.2 million and deferred inflow of resources increased \$3 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 \$97 million. Net investment in capital assets increased by \$83 million, restricted net position increased by \$5 million, and unrestricted net position increased by \$8 million. The net increase in total net position can be attributed to the transfer of the Airport from governmental activities to business-type activities and surplus revenues from operations in the Water and Sewer Fund and Airport Fund.

Changes in Net Position

During fiscal year 2022, the total restated net position of the City increased by \$44 million, Governmental activities restated net position increased by \$26 million while Business-type activities restated net position increased by \$18 million. The following table summarizes the changes in net position:

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

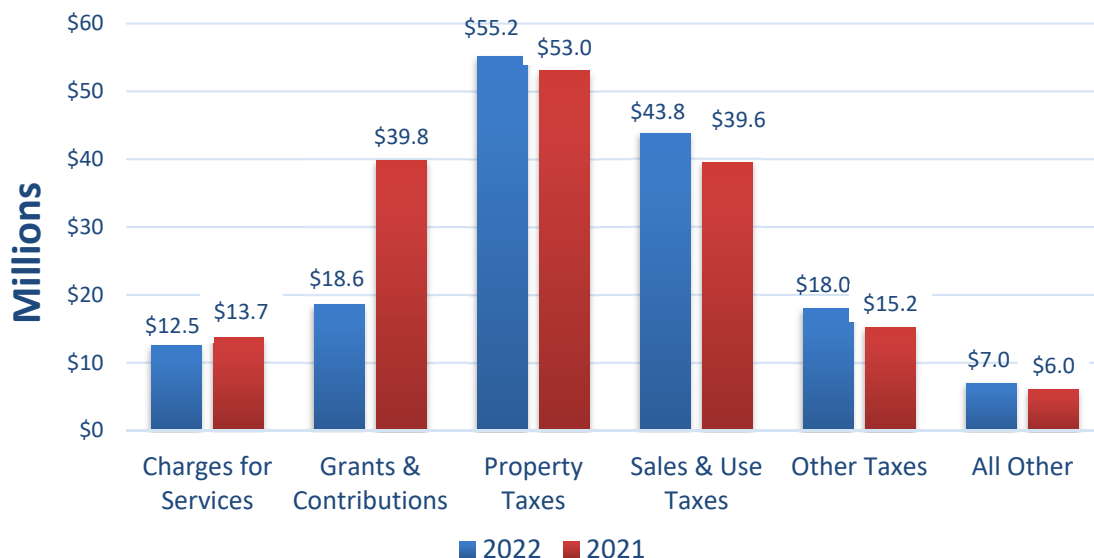
	Governmental Activities 2022	Governmental Activities 2021	Business- Type Activities 2022	Business- Type Activities 2021	Total Primary Government 2022	Total Primary Government 2021
Revenues:						
Program Revenues -						
Charges for services	\$12,486	\$13,654	\$90,745	\$79,046	\$103,231	\$92,700
Operating grants and contributions	10,191	25,591	4,512	3,476	14,703	29,067
Capital grants and contributions	8,372	14,227	6,539	9,929	14,911	24,156
General Revenues -						
Property taxes	55,201	53,046	-	-	55,201	53,046
Sales and use taxes	43,832	39,550	-	-	43,832	39,550
Franchise fees	9,651	7,784	-	-	9,651	7,784
Miscellaneous taxes	8,372	7,407	-	-	8,372	7,407
Investment earnings	763	63	408	37	1,171	100
Miscellaneous	6,253	5,957	1,259	442	7,512	6,399
Gain on sale / retirement of capital assets	1	10	337	387	338	397
Total Revenues	155,122	167,289	103,800	93,317	258,922	260,606
Expenses:						
General Services and administration	\$19,662	\$20,774	-	-	\$19,662	\$20,774
Infrastructure & development	18,752	19,263	-	-	18,752	19,263
Public Safety	67,969	63,221	-	-	67,969	63,221
Community Services	17,738	23,621	-	-	17,738	23,621
Interest on long term debt	4,658	4,647	-	-	4,658	4,647
Water and Sewer	-	-	57,538	53,455	57,538	53,455
Airport	-	-	6,560	-	6,560	-
Solid Waste Services	-	-	13,999	12,905	13,999	12,905
Transit Services	-	-	5,612	4,950	5,612	4,950
Stormwater Services	-	-	2,526	2,392	2,526	2,392
Total Expenses	128,779	131,526	86,235	73,702	215,014	205,228
Increases in net position before transfers	26,343	35,763	17,565	19,615	43,908	55,378
Transfers	(391)	1,890	391	(1,890)	-	-
Increase in net position	25,952	37,653	17,956	17,725	43,908	55,378
Net position - October 1	233,640	195,987	236,919	219,194	470,559	415,181
Transfer governmental activities into business activities	(78,816)	-	78,816	-	-	-
Net position - October 1, as restated	154,824	195,987	315,735	219,194	470,559	415,181
Net position - September 30	\$180,776	\$233,640	\$333,691	\$236,919	\$514,467	\$470,559

Governmental Activities – Program Revenues and Expenses:

Governmental activities total revenues, both program and general, decreased by \$12 million, or 7%. The key factors for this change from fiscal year 2021 to 2022 are as follows:

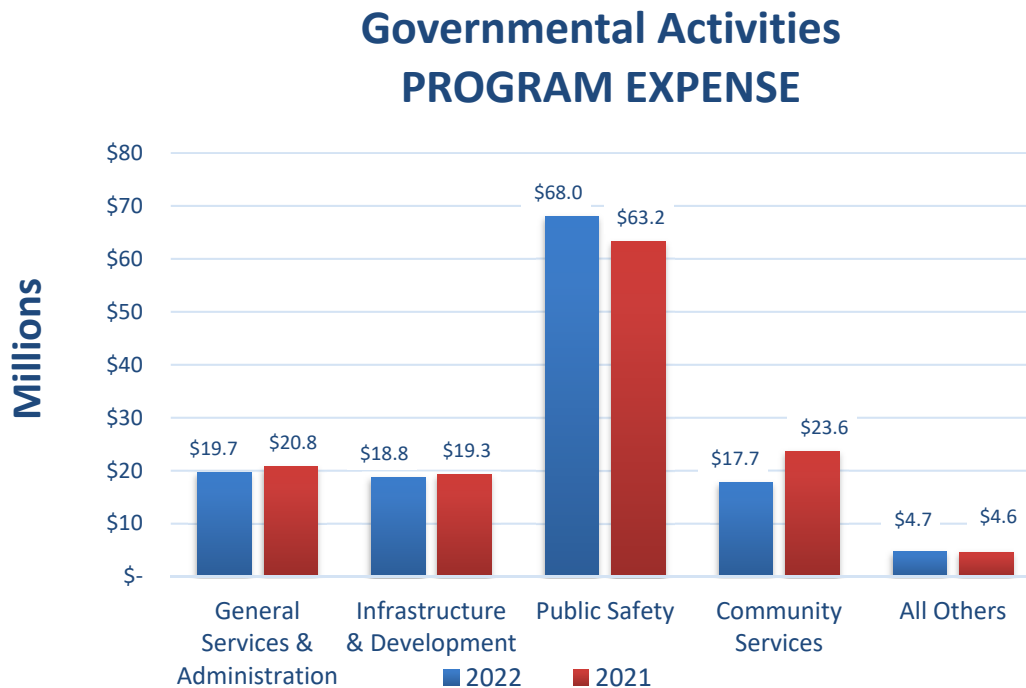
- The City's property net taxable values increased for 2022 by \$364 million or 5%. The tax rate to finance general governmental services from 2021 remained at .6069 per \$100 of assessed value for 2022. The tax rate to finance the payment of long-term debt decreased from \$.1858 per \$100 of assessed value to \$.1832 in 2022. The combined tax rate decreased from \$.7877 per \$100 of assessed value in 2021 to \$.7851 per \$100 in 2022. The total effect of the increase in taxable value was an overall increase of \$2 million in property taxes collected.
- The City's sales and use taxes increased by \$4 million or 11% due to higher inflation and an improving economy.
- Miscellaneous taxes increased by \$3 million or 19% due to an increase in franchise and hotel occupancy taxes due to improving economic conditions.
- Charges for service decreased \$1 million or 9% due to the movement of the Airport from governmental activities to business-type activities.
- Operating grants decreased by \$15 million or 60% primarily due to funding in fiscal year 2021 from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act (ARPA).
- Capital grants decreased by \$6 million primarily due to private donations received in fiscal year 2021 of \$7 million for the downtown hotel convention center project.
- Investment earnings increased by \$.7 million due to a higher interest rate environment.

Governmental Activities REVENUES BY SOURCE



Governmental activities total expenses decreased by \$3 million or 2%. The key factors for this decrease are explained below:

- Increases in Police & Fire salary structure increased Public Safety by \$4 million.
- The movement of the Airport from governmental activities to business-type activities reduced Community Services by \$6 million.

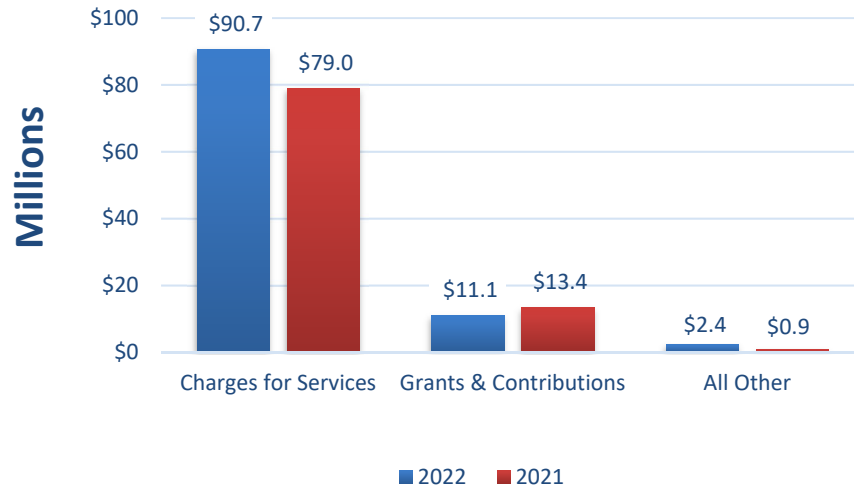


Business-type Activities - Program Revenues and Expenses:

Business-type activities revenues, both program and general, increased by \$10 million or 11%. The key factors for this are explained as follows:

- Water and Sewer charges for service increased by almost \$8 million due to a rate increase
- Movement of the Airport to business-type activities increased charges for services by \$2 million.
- Solid Waste charges for service increased by almost \$2 million due to both rate and service area increases.
- Capital grants and contributions decreased by \$3 million due to an \$8 million decrease in Water & Sewer capital contributions offset by a \$4 million increase in Airport capital grants due to the transfer from governmental activities to business-type activities.

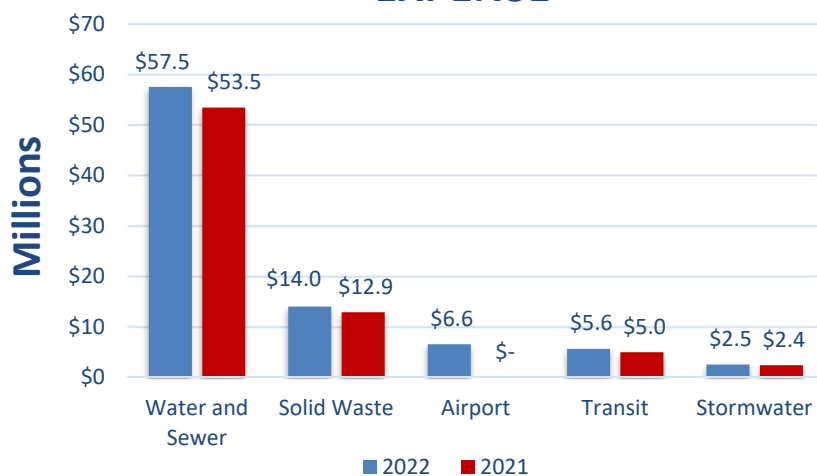
Business-Type Activities REVENUES BY SOURCE



Business-type activities expenses increased by \$13 million or 17%.

- The Water and Sewer System expenses increased by \$4 million due to an increase in chemical supplies, wholesale water costs and franchise taxes.
- Solid Waste Services expenses increased by \$1 million or 8% due to higher fuel and equipment replacement charges.
- The Airport was reflected as a governmental activity in 2021 and was moved to business-type activities in 2022 with expenses totaling \$7 million.

Business-Type Activities EXPENSE



FUND FINANCIAL STATEMENTS

The City's fund financial statements beginning on page 22 show a combined fund balance in governmental funds of \$119 million, which is a \$13 million increase from 2021. 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 \$119 million combined fund balance, \$80 thousand is Nonspendable, \$38 million is Restricted, \$4 million is Committed, \$37 million is Assigned and \$40 million is Unassigned.

The increase in total fund balance of \$13 million differs from the \$26 million decrease 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 25. 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 2022	General Fund 2021	Capital Project Fund 2022	Capital Project Fund 2021	Nonmajor Governmental 2022	Nonmajor Governmental 2021	Total Governmental 2022	Total Governmental 2021
Revenues:								
Taxes	\$99,053	\$90,942			\$17,950	\$16,836	\$117,003	\$107,778
Intergovernmental	4,604	16,872	\$52	\$1,119	5,246	7,660	\$9,902	\$25,651
All other revenues	15,121	15,498	2,278	7,487	7,664	11,232	\$25,063	\$34,217
Total Revenues	118,778	123,312	2,330	8,606	30,860	35,728	151,968	167,646
Expenditures:								
Current	103,118	96,343	2,682	3,046	11,392	15,391	117,192	114,780
Debt Service	155		353	352	13,195	12,880	13,703	13,232
Capital Projects			34,519	22,297			34,519	22,297
Total Expenditures	103,273	96,343	37,554	25,695	24,587	28,271	165,414	150,309
Excess (Deficit) of Revenues Over Expenditures	15,505	26,969	(35,224)	(17,089)	6,273	7,457	(13,446)	17,337
Other Financing Sources (Uses)								
Issuance of debt / leases (net of refundings)	1,352		24,022	6,777	22		25,396	6,777
Proceeds from sale of capital assets	1	1,380					1	1,380
Transfers in	3,858	3,946	22,368	33,009	3,197	4,732	29,423	41,687
Transfers out	(15,840)	(30,767)	(2,953)	(1,362)	(9,564)	(9,918)	(28,357)	(42,047)
Total Other Financing Sources (Uses)	(10,629)	(25,441)	43,437	38,424	(6,345)	(5,186)	26,463	7,797
Net Change in Fund Balances	4,876	1,528	8,213	21,335	(72)	2,271	13,017	25,134
Fund Balances Beginning of Year	35,984	34,456	61,573	40,238	11,492	9,221	109,049	83,915
Change in reporting entity			(2,924)				(2,924)	
Fund Balances Beginning of Year, restated	35,984	34,456	58,649	40,238	11,492	9,221	106,125	83,915
Fund Balances End of Year	\$40,860	\$35,984	\$66,862	\$61,573	\$11,420	\$11,492	\$119,142	\$109,049

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

- General Fund total revenues decreased by \$5 million and expenditures increased by \$7 million.
 - Property tax revenues increased by \$2 million and sales tax increased by \$4 million. See the Government-Wide-Financial-Analysis for an explanation of these increases.
 - Franchise fees increased by \$2 million.
 - Intergovernmental revenue decreased by \$12 million due to funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) in 2021.
 - Charges for service decreased by \$1 million due to the Airport movement as previously noted.
 - Current expenditures increased by \$7 million or 3% primarily due to increases in personnel costs as mentioned earlier in the discussion of changes in net position for governmental activities.
- The Capital Project Fund revenues decreased \$6 million and expenditures increased by \$12 million.
 - The decrease in revenues is primarily due to one-time private donations of \$7 million received in 2021 for the downtown hotel convention center project.
 - Capital outlay increased \$12 million due to construction of the city facilities for the downtown hotel convention center project.
 - Net other financing sources (uses) increased \$5 million primarily due to the issuance of debt for street projects.
 - Due to the movement of the Airport out of the governmental funds and into the enterprise funds, fund balance was reduced by \$3 million to reflect the movement of balances for Airport's Passenger Facility Charges and Customer Facility Charges out of the Capital Project Fund and into the new Airport Fund.
- Nonmajor Governmental Fund revenues decreased by \$5 million and expenditures decreased by \$4 million.
 - Intergovernmental revenues decreased \$2 million. In 2021, funds were received for Covid-19 Community Development Block Grant and Small Community Air Service Development Program which were not received in 2022.
 - Donations & contributions decreased by \$4 million as a result of not receiving funding from the Development Corporation of Abilene for street projects in 2022.
 - Current expenditures decreased by \$4 million due to reduced grant funding.

The proprietary fund financial statements beginning on page 26 are consistent with the government wide financial statements with the exception that Internal Service Funds are included as a proprietary fund. Significant changes in the Internal Service Funds are as follows:

Net position of the Internal Service Funds increased by \$5 million or 19%.

- This increase is the result of positive net position increases in the Fleet Services Fund, Self Insurance Fund and Technology Fund in the amounts of \$2 million, \$2 million, and \$.6 million, respectively. City management has spent considerable efforts to make these funds sustainable over the long-term by adjusting rates and charges to effectively fund current charges and build reserves for fluctuations in future costs.

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 increasing total revenues by \$5 million primarily to account for improving sales tax revenues and increasing total expenses by \$.7 million. Other financing uses increased by \$8 million to fund capital projects. Actual budget basis revenues, expenditures, and other financing sources (uses) for 2022 resulted in a positive increase in fund balance of \$4 million.

The General Fund's actual budget basis total revenues were \$118 million while budgeted total revenues were \$111 million. The positive variance of \$7 million was due to grant funding (primarily Covid-19 funding) and sales tax and licenses and permit revenues exceeding expectations as the economy continues to recover from the pandemic and to rising inflation.

General Fund's actual budget basis expenditures before other financing sources (uses) were \$102 million while budgeted expenditures were \$104 million. The positive variance of \$2 million was due to savings from personnel vacancies and continued conservative spending.

CAPITAL ASSETS & RIGHT-TO-USE ASSETS

At the end of fiscal year 2022 the City had \$747 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 7 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 2022 *	Governmental Activities 2021	Business-Type Activities 2022	Business- Type Activities 2021	Total Primary Government 2022 *	Total Primary Government 2021
Land	\$14,103	\$12,581	\$1,847	\$1,847	\$15,950	\$14,428
Easements	31				31	
Construction in progress	27,463	14,315	17,107	20,002	44,570	34,317
Buildings and improvements	68,858	74,944	200,104	193,987	268,962	268,931
Improvements other than buildings	19,823	89,975	236,632	154,880	256,455	244,855
Infrastructure	104,871	99,225			104,871	99,225
Machinery and equipment	7,584	8,785	3,751	3,416	11,335	12,201
Vehicles	27,134	22,791	1,231	624	28,365	23,415
Intangible Assets	491	184	13,949	14,605	14,440	14,789
Right-to-use buildings	1,215				1,215	
Right-to-use equipment	392				392	
Total	<u>\$271,965</u>	<u>\$322,800</u>	<u>\$474,621</u>	<u>\$389,361</u>	<u>\$746,586</u>	<u>\$712,161</u>

* Restated

The City's capital asset additions for fiscal year 2022 (net of construction in progress retirements) for its governmental activities and business-type activities were \$70 million.

Governmental activities capital additions (net of construction in progress retirements) were \$46 million. The more significant additions were \$12 million for street and traffic improvements, \$3 million for vehicles, and \$3 million for buildings and improvements. An additional \$25 million in Construction in Progress was incurred in fiscal year 2022. At year end, Construction in Progress consisted primarily of \$16 million for the city facilities related to the downtown hotel project and \$5 million of street and traffic improvements.

In fiscal year 2022, the City implemented GASB Statement No. 87 for Leases. This statement provides updated accounting treatment for leases and results in additional disclosures for leases capitalized as well as future liabilities. See Note 7, pages 51-52 and Note 8, pages 52-56, of the notes to financial statements for additional information on leases and long-term obligations. The result of the implementation increased fiscal year 2021's governmental activities capital assets by almost \$2 million for right-to-use buildings and equipment. The numbers for fiscal year 2021 have been restated in the above table.

Business-type activities capital additions (net of construction in progress retirements) were \$23 million. The most significant additions were \$33 million in water & sewer system improvements, with \$20 million placed in service and another \$14 million added to Construction in Progress. At year end, Construction in Progress consisted of water and sewer system improvement projects totaling \$17 million.

LONG-TERM OBLIGATIONS

At year end the City had \$484 million of long-term obligations, an increase of \$32 million or 7%. The table below reflects the long term obligations at year end:

Long-Term Obligations (in thousands)

	Governmental Activities 2022*	Governmental Activities 2021	Business- Type Activities 2022	Business-Type Activities 2021	Total Primary Government 2022*	Total Primary Government 2021
General obligation bonds	\$70,110	\$76,155	\$168,085	\$170,260	\$238,195	\$246,415
Certificates of obligation	55,535	37,545	67,865	51,740	123,400	89,285
Bond premiums	14,644	11,868	7,127	7,017	21,771	18,885
Compensated absences	11,088	11,061	774	689	11,862	11,750
Liability for health claims	858	1,008			858	1,008
Workers compensation claims	3,867	4,265			3,867	4,265
Lease liability	1,611				1,611	
Other post employment benefits	4,842	4,646	1,062	1,012	5,904	5,658
Net pension liability	76,039	70,164		2,159	76,039	72,323
Total	<u>\$238,594</u>	<u>\$216,712</u>	<u>\$244,913</u>	<u>\$232,877</u>	<u>\$483,507</u>	<u>\$449,589</u>

* Restated

During 2022, the City issued \$20 million of certificates of obligation for street projects and \$23 million for water utility projects. This increase was offset with \$17 million of principal payments for general obligation bonds and certificate of obligation bonds.

The net pension liability of the City was \$76 million as of the end of the fiscal year, made up entirely of the Abilene Firemen's Relief and Retirement Fund. The Texas Municipal Retirement System had a net pension asset as of the end of 2022 in the amount of \$9 million. These amounts are determined based on actuarial valuations of the City's retirement plans. See Note 10, pages 56-61 for information on the City's pension plans.

As a result of implementing GASB Statement No. 87, governmental activities lease liability for fiscal year 2021 was increased by almost \$2 million and is restated in the above table.

The City's bond rating as evidenced by its most recent bond issuances continue to be AA+ by Fitch and AA2 by Moody's.

ECONOMIC FACTORS AND FISCAL YEAR 2023

The City considered many factors in setting the fiscal year 2023 budget. The most significant of these factors was the shifting economic changes caused by inflation and the COVID-19 pandemic. The General Fund operating tax rate for 2023 decreased from \$.6019 per \$100 of assessed value in 2021 to \$.5988 per \$100 of assessed value in 2022. Other factors considered were a 14% increase in the City's assessed property tax values and a 4% increase in sales tax revenues. The City has continued to see consistently strong increases in sales tax revenue over the past year as our community continues to recover. The General Fund budgeted revenues and expenditures were both set at \$121 million, a \$2 million increase from 2022.

The Debt Service Fund tax rate for 2023 was decreased from \$.1832 per \$100 of assessed value to \$.1633 due to the increased property tax values with debt service requirements remaining flat into 2023.

The Water and Sewer Fund's 2022 budgeted expenses are \$73 million, a \$5 million increase from 2022. This increase is mostly attributable to the planned financing of capital projects through operating reserves. 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 adjust and increase water and sewer rates. Fiscal Year 2023 budgeted revenues are \$68 million, a \$6 million increase over 2022.

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, 2022

Exhibit A-1

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Development Corporation of Abilene	Convention Center Hotel Development Corporation
ASSETS					
Cash and cash equivalents	\$ 68,770,079	\$ 41,280,414	\$ 110,050,493	\$ 17,908,806	\$ 40,925
Investments	17,557,406	11,891,179	29,448,585	13,624,524	-
Receivables:					
Accounts receivable, net	15,491,636	12,646,164	28,137,800	2,872,562	59,636
Delinquent taxes receivable, net	1,121,551	-	1,121,551	-	-
Internal balances	3,172,136	(3,172,136)	-	-	-
Due from other governments	1,464,276	4,187,837	5,652,113	-	-
Inventories - materials and supplies	596,498	1,515,328	2,111,826	-	-
Prepaid items	317,455	40,463	357,918	464,974	512,262
Restricted Assets:					
Cash and cash equivalents	48,448,737	37,610,794	86,059,531	-	31,240,031
Investments	654,226	1,024,454	1,678,680	-	-
Lease receivable	853,779	185,356	1,039,135	26,120,456	-
Notes receivable	2,564,022	-	2,564,022	18,217,654	-
Net pension asset	6,807,629	2,303,849	9,111,478	-	-
Capital and RTU assets not being depreciated	41,597,235	18,953,623	60,550,858	2,756,585	23,515,002
Capital and RTU assets net of accumulated depreciation	230,368,116	455,667,388	686,035,504	31,704,592	-
TOTAL ASSETS	439,784,781	584,134,713	1,023,919,494	113,670,153	55,367,856
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources	18,681,040	6,850,073	25,531,113	-	-
LIABILITIES					
Accounts payable	7,152,916	4,950,414	12,103,330	793,233	2,376,689
Retainage payable	776,171	805,523	1,581,694	-	721,310
Accrued expenses	1,718,077	519,342	2,237,419	88,126	-
Accrued interest	628,600	951,342	1,579,942	-	936,388
Other deposits and liabilities	409,993	166,399	576,392	-	-
Due to primary government	-	-	-	607	-
Unearned revenues	8,374,091	385,961	8,760,052	-	-
Noncurrent liabilities:					
Due within one year	11,325,640	10,445,679	21,771,319	7,735	-
Due in more than one year	227,268,438	234,467,840	461,736,278	69,616	48,332,448
TOTAL LIABILITIES	257,653,926	252,692,500	510,346,426	959,317	52,366,835
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources	20,035,549	4,601,587	24,637,136	26,023,174	-
NET POSITION					
Net Investment in capital assets	161,966,603	268,634,356	430,600,959	34,461,177	3,324,586
Restricted for:					
Debt service	3,150,358	1,744,735	4,895,093	-	-
Capital projects	656,642	2,743,219	3,399,861	-	-
Public safety	1,227,121	-	1,227,121	-	-
Economic development	2,380,557	-	2,380,557	52,226,485	-
Community services	1,056,686	-	1,056,686	-	-
General government	273,600	-	273,600	-	-
Other purposes	250,285	-	250,285	-	40,925
Pensions	6,807,629	2,303,849	9,111,478	-	-
Unrestricted (deficit)	3,006,865	58,264,540	61,271,405	-	(364,490)
TOTAL NET POSITION	\$ 180,776,346	\$ 333,690,699	\$ 514,467,045	\$ 86,687,662	\$ 3,001,021

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

CITY OF ABILENE, TEXAS
Statement of Activities
For the Year Ended September 30, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
FUNCTIONS/PROGRAMS				
PRIMARY GOVERNMENT:				
Governmental activities:				
General Services and Administration	\$ 19,661,804	\$ 2,207,421	\$ 323,889	\$ 1,800,000
Infrastructure and Development	18,751,594	7,556,867	1,558,221	4,614,788
Public Safety	67,969,394	1,704,329	8,130,842	530,000
Community Services	17,738,429	1,016,917	177,995	1,427,583
Interest and fees on long-term debt	4,658,315	-	-	-
Total governmental activities	128,779,536	12,485,534	10,190,947	8,372,371
Business-type activities				
Water and Sewer Services	57,537,756	67,108,468	-	1,563,610
Airport	6,559,830	1,821,956	1,394,438	4,132,504
Solid Waste Services	13,999,448	18,355,596	-	-
Transit Services	5,612,008	381,508	3,117,341	842,357
Stormwater Services	2,526,153	3,077,879	-	-
Total business-type activities	86,235,195	90,745,407	4,511,779	6,538,471
Total primary government	\$ 215,014,731	\$ 103,230,941	\$ 14,702,726	\$ 14,910,842
COMPONENT UNITS:				
Governmental Activities				
Development Corporation of Abilene	\$ 19,461,859	\$ 2,584,211	\$ -	\$ -
Business-type Activities				
Abilene Convention Center Hotel Development Corporation	3,894,656	-	-	-
Total component units	\$ 23,356,515	\$ 2,584,211	\$ -	\$ -
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				
Change in reporting entity (Note 20)				
Prior Period Adjustment (Note 17)				
Net position, beginning of year as restated				
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			Component Units	
Governmental Activities	Business-type Activities	Total	Development Corporation of Abilene	Convention Center Hotel Development Corporation
\$ (15,330,494)	\$ -	\$ (15,330,494)	\$ -	\$ -
(5,021,718)	-	(5,021,718)	-	-
(57,604,223)	-	(57,604,223)	-	-
(15,115,934)	-	(15,115,934)	-	-
(4,658,315)	-	(4,658,315)	-	-
(97,730,684)	-	(97,730,684)	-	-
-	11,134,322	11,134,322	-	-
-	789,068	789,068	-	-
-	4,356,148	4,356,148	-	-
-	(1,270,802)	(1,270,802)	-	-
-	551,726	551,726	-	-
-	15,560,462	15,560,462	-	-
\$ (97,730,684)	\$ 15,560,462	\$ (82,170,222)	\$ -	\$ -
\$ -	\$ -	\$ -	\$ (16,877,648)	-
-	-	-	-	(3,894,656)
\$ -	\$ -	\$ -	\$ (16,877,648)	\$ (3,894,656)
\$ 42,531,508	\$ -	\$ 42,531,508	\$ -	\$ -
12,668,791	-	12,668,791	-	-
43,831,533	-	43,831,533	14,611,734	-
9,651,220	-	9,651,220	-	-
4,480,435	-	4,480,435	-	-
3,892,109	-	3,892,109	-	-
763,172	408,225	1,171,397	(74,186)	230,842
1,470	337,124	338,594	-	-
6,253,284	1,258,795	7,512,079	5,000	-
(391,142)	391,142	-	-	-
123,682,380	2,395,286	126,077,666	14,542,548	230,842
25,951,696	17,955,748	43,907,444	(2,335,100)	(3,663,814)
233,640,724	236,918,877	470,559,601	89,022,762	9,184,835
(78,816,074)	78,816,074	-	-	-
-	-	-	-	(2,520,000)
154,824,650	315,734,951	470,559,601	89,022,762	6,664,835
\$ 180,776,346	\$ 333,690,699	\$ 514,467,045	\$ 86,687,662	\$ 3,001,021

	2022			
	General Fund	Capital Project Fund	Nonmajor Governmental	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 29,043,002	\$ 19,524,781	\$ 5,967,784	\$ 54,535,567
Investments	6,733,136	5,629,894	1,089,886	13,452,916
Receivables (net):				
Accounts receivable	12,060,522	63,168	3,367,946	15,491,636
Property taxes receivable	1,121,551	-	-	1,121,551
Lease accounts receivable	131,677	-	722,102	853,779
Due from other funds	5,504,818	-	-	5,504,818
Due from other governments	323,127	64,043	1,077,106	1,464,276
Inventories - materials and supplies	4,293	-	-	4,293
Prepaid items	36,780	-	38,624	75,404
Notes receivable, net	-	704,744	1,859,278	2,564,022
Restricted assets:				
Cash and cash equivalents	-	46,005,043	2,443,694	48,448,737
Investments	-	-	654,226	654,226
TOTAL ASSETS	\$ 54,958,906	\$ 71,991,673	\$ 17,220,646	\$ 144,171,225
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES:				
Accounts payable	\$ 1,739,465	\$ 4,266,320	\$ 548,022	\$ 6,553,807
Retainage payable	-	765,666	10,505	776,171
Accrued expenditures	1,644,497	-	36,046	1,680,543
Due to other funds	-	25,400	2,508,655	2,534,055
Other deposits and liabilities	270,594	72,360	67,039	409,993
Unearned revenues	6,461,003	-	1,913,088	8,374,091
Total Liabilities	<u>10,115,559</u>	<u>5,129,746</u>	<u>5,083,355</u>	<u>20,328,660</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	3,852,134	-	-	3,852,134
Leases	130,938	-	717,823	848,761
Total Liabilities and deferred inflows of resources	<u>14,098,631</u>	<u>5,129,746</u>	<u>5,801,178</u>	<u>25,029,555</u>
FUND BALANCES:				
Non-spendable:				
Inventory	4,293	-	-	4,293
Prepaid items	36,780	-	38,624	75,404
Restricted for:				
Debt service	-	-	3,150,358	3,150,358
Capital projects	-	30,899,544	-	30,899,544
Other purposes	-	-	4,227,789	4,227,789
Committed to:				
Other purposes	-	-	4,005,885	4,005,885
Assigned to:				
Capital projects	-	35,962,383	-	35,962,383
Other purposes	684,169	-	-	684,169
Unassigned (deficit)	40,135,033	-	(3,188)	40,131,845
Total Fund Balances	<u>40,860,275</u>	<u>66,861,927</u>	<u>11,419,468</u>	<u>119,141,670</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 54,958,906	\$ 71,991,673	\$ 17,220,646	\$ 144,171,225

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

**Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
As of September 30, 2022**

Total Fund Balances - Governmental Funds		\$ 119,141,670
Amounts reported for governmental activities in the statement of net position (A-1) are different because:		
Capital and RTU assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		
Governmental capital and RTU assets	\$ 442,109,826	
Accumulated depreciation and amortization	<u>(189,855,228)</u>	252,254,598
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.		1,662,660
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 refunding debt.		(3,451)
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	958,739	
Property taxes	973,326	
Fines and forfeits	<u>1,920,069</u>	3,852,134
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.		33,026,419
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest payable	(628,423)	
Compensated absences	(10,988,044)	
Lease liability	(1,392,235)	
General obligation bonds	(70,110,000)	
Certificates of obligation	(55,535,000)	
Unamortized premiums on bonds and certificate of obligations	<u>(14,644,429)</u>	(153,298,131)
Net pension asset, 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	(4,710,297)	
Net pension asset	6,673,641	
Net pension liability	(76,038,915)	
Deferred outflows of resources	16,886,898	
Deferred inflows of resources	<u>(18,670,880)</u>	(75,859,553)
Net Position of Governmental Activities		<u>\$ 180,776,346</u>

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, 2022

Exhibit B-2

	2022			
	General Fund	Capital Project Fund	Nonmajor Governmental	Total Governmental Funds
REVENUES:				
Taxes	\$ 99,053,218	\$ -	\$ 17,949,673	\$ 117,002,891
Licenses and permits	2,063,257	-	159,310	2,222,567
Fines and forfeitures	1,044,143	-	164,302	1,208,445
Charges for services	3,137,217	-	5,941,742	9,078,959
Intergovernmental revenues	4,604,442	51,953	5,245,930	9,902,325
Investment earnings	241,511	391,309	61,301	694,121
Interest income leases	1,944	-	11,161	13,105
Donations and contributions	19,182	1,831,774	589,971	2,440,927
Miscellaneous	8,613,509	54,629	736,683	9,404,821
Total Revenues	<u>118,778,423</u>	<u>2,329,665</u>	<u>30,860,073</u>	<u>151,968,161</u>
EXPENDITURES:				
Current:				
General Services and Administration	15,688,660	820,005	3,088,191	19,596,856
Infrastructure and Development	9,593,282	1,343,815	2,221,339	13,158,436
Public Safety	60,080,122	432,860	5,848,102	66,361,084
Community Services	17,756,179	84,857	234,436	18,075,472
Debt Service:				
Principal	137,573	84,238	7,967,018	8,188,829
Interest	17,427	363	5,013,158	5,030,948
Fees and other charges	-	268,232	215,339	483,571
Capital outlay	-	34,518,770	-	34,518,770
Total expenditures	<u>103,273,243</u>	<u>37,553,140</u>	<u>24,587,583</u>	<u>165,413,966</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>15,505,180</u>	<u>(35,223,475)</u>	<u>6,272,490</u>	<u>(13,445,805)</u>
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	19,900,000	-	19,900,000
Bond premium	-	3,870,370	-	3,870,370
Issuance of debt for lease financing	1,352,417	251,573	22,074	1,626,064
Proceeds from sale of capital assets	1,470	-	-	1,470
Transfers in	3,857,823	22,367,722	3,197,328	29,422,873
Transfers out	(15,840,195)	(2,952,830)	(9,564,694)	(28,357,719)
Total Other Financing Sources (Uses)	<u>(10,628,485)</u>	<u>43,436,835</u>	<u>(6,345,292)</u>	<u>26,463,058</u>
NET CHANGE IN FUND BALANCES	<u>4,876,695</u>	<u>8,213,360</u>	<u>(72,802)</u>	<u>13,017,253</u>
FUND BALANCES BEGINNING OF YEAR	<u>35,983,580</u>	<u>61,572,631</u>	<u>11,492,270</u>	<u>109,048,481</u>
Change in reporting entity	-	(2,924,064)	-	(2,924,064)
FUND BALANCES BEGINNING OF YEAR, RESTATED	<u>35,983,580</u>	<u>58,648,567</u>	<u>11,492,270</u>	<u>106,124,417</u>
FUND BALANCES END OF YEAR	<u>\$ 40,860,275</u>	<u>\$ 66,861,927</u>	<u>\$ 11,419,468</u>	<u>\$ 119,141,670</u>

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, 2022**

Net Change in Fund Balances - Governmental Funds \$ 13,017,253

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	\$ 39,161,951	
Residual value of assets disposed of	(737,220)	
Depreciation	<u>(15,836,402)</u>	22,588,329

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	31,430	
Property Taxes	(24,437)	
Fines and forfeits	<u>21,275</u>	28,268

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	(19,900,000)	
Lease financing	(1,626,064)	
Bond premiums	(3,870,370)	
Principal repayments	8,188,829	
Amortization of bond premiums and deferred loss on bond refunding	<u>931,872</u>	(16,275,733)

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	(11,725)	
Change in accrued interest payable	<u>(73,350)</u>	(85,075)

Changes to Other Post Employment Benefit (OPEB) liability, net pension asset, 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.

2,710,664

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.

3,967,990

Change in Net Position of Governmental Activities	\$ <u><u>25,951,696</u></u>
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The accompanying notes are an integral part of the financial statements.

	Business- type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total	
CURRENT ASSETS:						
Cash and cash equivalents	\$ 35,542,861	\$ 925,022	\$ 3,245,408	\$ 1,567,123	\$ 41,280,414	\$ 14,234,512
Investments	10,244,560	259,127	935,828	451,664	11,891,179	4,104,490
Accounts and lease receivable	15,838,252	-	4,985,952	647,158	21,471,362	-
Less allowance for uncollectibles	(5,859,822)	-	(2,690,032)	(247,497)	(8,797,351)	-
Due from other governments	-	719,683	-	3,468,154	4,187,837	-
Prepaid items	34,920	4,338	-	1,205	40,463	242,051
Inventories - materials and supplies	1,101,077	-	-	414,251	1,515,328	592,205
Restricted assets:						
Cash and cash equivalents	35,490,235	2,120,559	-	-	37,610,794	-
Investments	405,796	618,658	-	-	1,024,454	-
Total Current Assets	<u>92,797,879</u>	<u>4,647,387</u>	<u>6,477,156</u>	<u>6,302,058</u>	<u>110,224,480</u>	<u>19,173,258</u>
NONCURRENT ASSETS:						
Lease receivable	157,509	-	-	-	157,509	-
Net pension asset	1,201,195	437,557	515,659	149,438	2,303,849	133,988
Capital and right-to-use assets:						
Construction in progress	15,339,163	1,745,012	-	22,500	17,106,675	-
Land	1,260,204	-	202,506	384,238	1,846,948	-
Building and improvements	515,101,011	121,216,676	291,872	1,788,231	638,397,790	-
Machinery and equipment	11,186,930	1,668,157	4,305,467	7,927,726	25,088,280	49,215,614
Right-to-use equipment	-	-	-	-	-	276,564
Intangible assets	31,629,056	13,160	-	442,316	32,084,532	-
Accumulated depreciation and amortization	(182,262,415)	(45,578,369)	(3,202,843)	(8,859,587)	(239,903,214)	(29,781,425)
Net Capital Assets	<u>392,253,949</u>	<u>79,064,636</u>	<u>1,597,002</u>	<u>1,705,424</u>	<u>474,621,011</u>	<u>19,710,753</u>
Total Noncurrent Assets	<u>393,612,653</u>	<u>79,502,193</u>	<u>2,112,661</u>	<u>1,854,862</u>	<u>477,082,369</u>	<u>19,844,741</u>
TOTAL ASSETS	<u>486,410,532</u>	<u>84,149,580</u>	<u>8,589,817</u>	<u>8,156,920</u>	<u>587,306,849</u>	<u>39,017,999</u>
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred outflows of resources	6,325,620	111,117	321,572	91,764	6,850,073	131,482
CURRENT LIABILITIES:						
Accounts payable	3,683,122	784,328	373,928	109,036	4,950,414	599,109
Retainage payable	805,523	-	-	-	805,523	-
Accrued expenses	191,689	27,883	277,864	21,906	519,342	37,711
Compensated absences	139,165	17,395	81,870	12,249	250,679	24,191
Accrued interest	951,342	-	-	-	951,342	-
Due to other funds	-	5,475	-	2,965,288	2,970,763	-
Other deposits and liabilities	166,399	-	-	-	166,399	-
Bonds payable	10,195,000	-	-	-	10,195,000	-
Lease liability	-	-	-	-	-	64,734
Estimated liability claims	-	-	-	-	-	962,662
Estimated health claims	-	-	-	-	-	857,921
Total Current Liabilities Payable	<u>16,132,240</u>	<u>835,081</u>	<u>733,662</u>	<u>3,108,479</u>	<u>20,809,462</u>	<u>2,546,328</u>

	Business- type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total	
NON-CURRENT LIABILITIES:						
Compensated absences	\$ 277,298	\$ 68,042	\$ 144,951	\$ 33,184	\$ 523,475	\$ 75,900
Unearned revenue	385,961	-	-	-	385,961	-
Estimated liability claims	-	-	-	-	-	2,903,873
Bonds payable	232,881,969	-	-	-	232,881,969	-
Lease liability					-	154,463
Other post employment benefits liability	710,547	4,909	264,037	82,903	1,062,396	131,414
Total Non-Current Liabilities	<u>234,255,775</u>	<u>72,951</u>	<u>408,988</u>	<u>116,087</u>	<u>234,853,801</u>	<u>3,265,650</u>
Total Liabilities	<u>250,388,015</u>	<u>908,032</u>	<u>1,142,650</u>	<u>3,224,566</u>	<u>255,663,263</u>	<u>5,811,978</u>
DEFERRED INFLOWS OF RESOURCES:						
Deferred inflows of resources	<u>2,898,661</u>	<u>330,285</u>	<u>1,044,090</u>	<u>328,551</u>	<u>4,601,587</u>	<u>512,457</u>
NET POSITION:						
Net investment in capital assets	186,267,294	79,064,636	1,597,002	1,705,424	268,634,356	19,491,556
Restricted for debt service	1,744,735	-	-	-	1,744,735	-
Restricted for capital projects	-	2,743,219	-	-	2,743,219	-
Restricted for pensions	1,201,195	437,557	515,659	149,438	2,303,849	133,988
Unrestricted	<u>50,236,252</u>	<u>776,968</u>	<u>4,611,988</u>	<u>2,840,705</u>	<u>58,465,913</u>	<u>13,199,502</u>
TOTAL NET POSITION	<u>\$ 239,449,476</u>	<u>\$ 83,022,380</u>	<u>\$ 6,724,649</u>	<u>\$ 4,695,567</u>	<u>\$ 333,892,072</u>	<u>\$ 32,825,046</u>
Allocation of Internal Service funds net position					(201,373)	
Net position of business-type activities					<u>\$ 333,690,699</u>	

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

CITY OF ABILENE, TEXAS
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year Ended September 30, 2022

Exhibit B-4

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total	
OPERATING REVENUES:						
Charges for services	\$ 66,649,801	\$ 1,821,956	\$ 18,355,596	\$ 3,459,387	\$ 90,286,740	\$ 30,488,604
Other	458,667	-	-	-	458,667	-
Total Operating Revenues	67,108,468	1,821,956	18,355,596	3,459,387	90,745,407	30,488,604
OPERATING EXPENSES:						
Personnel services	9,745,925	1,513,833	3,958,551	1,113,770	16,332,079	2,105,500
Supplies	4,336,369	110,499	46,939	610,138	5,103,945	4,737,871
Maintenance	3,747,926	170,146	103,624	181,070	4,202,766	2,251,734
Other services and charges	22,379,597	833,992	10,210,607	5,933,249	39,357,445	15,924,284
Depreciation and amortization	11,520,862	3,971,993	265,457	414,394	16,172,706	2,600,380
Total Operating Expenses	51,730,679	6,600,463	14,585,178	8,252,621	81,168,941	27,619,769
OPERATING INCOME (LOSS)	15,377,789	(4,778,507)	3,770,418	(4,793,234)	9,576,466	2,868,835
NON-OPERATING REVENUES (EXPENSES):						
Investment earnings	363,590	14,822	18,831	8,036	405,279	55,946
Interest income leases	2,946	-	-	-	2,946	-
Intergovernmental revenue	-	1,394,438	-	3,117,341	4,511,779	225,000
Passenger facility charges	-	284,818	-	-	284,818	-
Car rental customer facility charges	-	184,731	-	-	184,731	-
Rents and royalties	65,506	-	-	-	65,506	-
Net gain (loss) on disposal of assets	323,980	-	1,359	11,785	337,124	-
Interest expense and paying agent fees	(6,244,659)	-	-	-	(6,244,659)	(2,318)
Insurance recovery	-	-	-	-	-	115,637
Miscellaneous revenue	315,660	340,254	6,800	61,026	723,740	101,082
Other expense	-	-	-	-	-	(49,024)
Total Non-Operating Revenues (Expenses)	(5,172,977)	2,219,063	26,990	3,198,188	271,264	446,323
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	10,204,812	(2,559,444)	3,797,408	(1,595,046)	9,847,730	3,315,158
CAPITAL CONTRIBUTIONS AND TRANSFERS:						
Capital contributions	1,760,660	7,222,987	-	842,357	9,826,004	-
Transfers in	91,458	13,918	34,204	1,722,450	1,862,030	1,957,965
Transfers out	(947,676)	(471,155)	(3,286,012)	(53,578)	(4,758,421)	(126,728)
Net Contributions and Transfers	904,442	6,765,750	(3,251,808)	2,511,229	6,929,613	1,831,237
CHANGE IN NET POSITION	11,109,254	4,206,306	545,600	916,183	16,777,343	5,146,395
NET POSITION, BEGINNING OF YEAR, previously reported	228,340,222	-	6,179,049	3,779,384	238,298,655	27,678,651
Change in reporting entity	-	78,816,074	-	-	78,816,074	-
NET POSITION, BEGINNING OF YEAR, as restated	228,340,222	78,816,074	6,179,049	3,779,384	317,114,729	27,678,651
NET POSITION AT END OF YEAR	<u>\$ 239,449,476</u>	<u>\$ 83,022,380</u>	<u>\$ 6,724,649</u>	<u>\$ 4,695,567</u>	<u>\$ 333,892,072</u>	<u>\$ 32,825,046</u>
Change in net position of the enterprise funds					16,777,343	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					1,178,405	
Change in net position of business-type activities					<u>\$ 17,955,748</u>	

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

	Business-type Activities - Enterprise Funds					
	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:						
Receipts from customers	\$ 66,250,926	\$ 2,631,759	\$ 18,110,219	\$ 3,488,355	\$ 90,481,259	\$ 3,033,714
Receipts from interfund services provided	-	-	-	-	-	27,555,972
Payments to suppliers	(19,555,096)	(857,761)	(3,771,173)	(5,231,224)	(29,415,254)	(9,576,471)
Payments to employees	(10,867,206)	(1,613,993)	(4,473,484)	(1,265,121)	(18,219,804)	(2,207,057)
Payments for loss claims	-	-	-	-	-	(13,822,133)
Payments for interfund services used	(11,212,686)	(187,092)	(6,873,336)	(1,598,432)	(19,871,546)	(268,104)
Net cash provided (used) by operating activities	24,615,938	(27,087)	2,992,226	(4,606,422)	22,974,655	4,715,921
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Intergovernmental receipts	-	1,394,438	-	447,536	1,841,974	225,000
Transfers in	-	13,918	34,204	1,722,450	1,770,572	1,957,965
Transfers out	-	(471,155)	(3,286,012)	(53,578)	(3,810,745)	(126,728)
(Increase) Decrease in due from other funds	-	-	-	-	-	(3,080)
Increase (Decrease) in due to other funds	-	5,475	-	2,666,851	2,672,326	-
Net cash provided (used) by noncapital financing activities	-	942,676	(3,251,808)	4,783,259	2,474,127	2,053,157
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from sale of bonds	23,270,000	-	-	-	23,270,000	-
Proceeds from bond premium	1,013,452	-	-	-	1,013,452	-
Bond issuance costs	(262,659)	-	-	-	(262,659)	-
Principal paid	(9,320,000)	-	-	-	(9,320,000)	-
Interest and paying agent fees	(6,421,732)	-	-	-	(6,421,732)	(2,141)
Acquisition and construction of capital assets	(14,127,356)	(3,444,246)	(292,976)	(839,264)	(18,703,842)	(4,850,343)
Proceeds from sale of capital assets	323,980	-	1,359	11,785	337,124	-
Transfers out	(940,515)	-	-	-	(940,515)	-
Proceeds from capital grants	-	3,412,821	-	842,357	4,255,178	-
Net cash (provided) used by capital and related financing activities	(6,464,830)	(31,425)	(291,617)	14,878	(6,772,994)	(4,852,484)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Cash to pooled investments	(10,338,312)	(855,700)	(901,396)	(438,384)	(12,533,792)	(3,984,939)
Interest on investments	363,895	14,822	18,831	8,036	405,584	55,946
Net cash used by investing activities	(9,974,417)	(840,878)	(882,565)	(430,348)	(12,128,208)	(3,928,993)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	8,176,691	43,286	(1,433,764)	(238,633)	6,547,580	(2,012,399)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	62,856,405	-	4,679,172	1,805,756	69,341,333	16,246,911
Change in reporting entity	-	3,002,295	-	-	3,002,295	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR, RESTATED	62,856,405	3,002,295	4,679,172	1,805,756	72,343,628	16,246,911
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 71,033,096</u>	<u>\$ 3,045,581</u>	<u>\$ 3,245,408</u>	<u>\$ 1,567,123</u>	<u>\$ 78,891,208</u>	<u>\$ 14,234,512</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Current assets:						
Cash and cash equivalents	\$ 35,542,861	\$ 925,022	\$ 3,245,408	\$ 1,567,123	\$ 41,280,414	\$ 14,234,512
Restricted assets - cash and cash equivalents	35,490,235	2,120,559	-	-	37,610,794	-
	<u>\$ 71,033,096</u>	<u>\$ 3,045,581</u>	<u>\$ 3,245,408</u>	<u>\$ 1,567,123</u>	<u>\$ 78,891,208</u>	<u>\$ 14,234,512</u>

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

	Business-type Activities - Enterprise Funds					Internal Service Funds
	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating income (loss)	\$ 15,377,789	\$ (4,778,507)	\$ 3,770,418	\$ (4,793,234)	\$ 9,576,466	\$ 2,868,835
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization	11,520,862	3,971,993	265,457	414,394	16,172,706	2,600,380
Insurance recovery	-	-	-	-	-	115,637
Miscellaneous revenue	315,660	809,803	6,800	61,026	1,193,289	101,082
Rents and royalties	65,506	-	-	-	65,506	-
Interfund activity	91,458	-	-	-	91,458	(49,024)
Changes in assets and liabilities:						
(Increase) decrease in:						
Accounts receivable	(1,081,199)	-	(252,177)	(32,058)	(1,365,434)	-
Prepaid items	-	(4,338)	-	(622)	(4,960)	(40,071)
Inventory	(378,878)	-	-	(31,915)	(410,793)	(154,238)
Lease receivable	(157,509)	-	-	-	(157,509)	-
Net pension asset	(1,201,195)	(437,557)	(515,659)	(149,438)	(2,303,849)	(133,988)
Deferred outflows of resources	12,603	(111,117)	(6,373)	6,309	(98,578)	4,278
Increase (decrease) in:						
Accounts payable	13,281	74,122	(279,271)	(72,662)	(264,530)	57,541
Accrued wages	(221,728)	27,883	(87,461)	(28,392)	(309,698)	(46,561)
Due to other funds	-	-	-	-	-	(224)
Compensated absences	(2,924)	85,437	104	2,467	85,084	14,928
Other deposits and liabilities	(29,751)	-	(4,068)	-	(33,819)	-
Estimated liability and health claims	-	-	-	-	-	(398,332)
Estimated health claims	-	-	-	-	-	(150,120)
Other post retirement benefits liability	29,944	4,909	11,536	3,682	50,071	5,645
Net pension liability	(1,467,901)	-	(512,599)	(178,730)	(2,159,230)	(369,202)
Deferred inflows of resources	1,729,920	330,285	595,519	192,751	2,848,475	289,355
Net cash provided (used) by operating activities	<u>\$ 24,615,938</u>	<u>\$ (27,087)</u>	<u>\$ 2,992,226</u>	<u>\$ (4,606,422)</u>	<u>\$ 22,974,655</u>	<u>\$ 4,715,921</u>
NONCASH TRANSACTIONS:						
Capital contributions from developers	\$ 1,563,610	\$ -	\$ -	\$ -	\$ 1,563,610	\$ -
Capital contribution from other funds	197,050	3,090,483	-	-	3,287,533	-
Capital asset acquisitions included in AP	-	710,206	-	-	710,206	-

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

CITY OF ABILENE, TEXAS
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2022

Exhibit B-6

	Pension Trust Fund	Custodial Funds
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$ 90,903	\$ 4,513,297
Investments		
Pooled investments	-	1,264,723
Mutual fund - bonds	9,327,593	-
Mutual funds	25,254,981	-
Hedge funds	55,560	-
Other equities	2,681,207	-
Money market funds	684,070	-
Common stock	3,583,281	-
Private real estate	50,689	-
Private infrastructure	2,829,491	-
Core real estate	5,732,098	-
Private debt	1,292,788	-
Accounts receivable	20,087	159,262
Prepaid expense	2,227	-
	<u> </u>	<u> </u>
TOTAL ASSETS	<u>51,604,975</u>	<u>5,937,282</u>
LIABILITIES		
Accounts payable	-	342,665
Accrued liabilities	14,271	-
	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>14,271</u>	<u>342,665</u>
NET POSITION		
Restricted for:		
Pension benefits	51,590,704	-
Other organizations and governments	-	5,594,617
	<u> </u>	<u> </u>
TOTAL NET POSITION	<u>\$ 51,590,704</u>	<u>\$ 5,594,617</u>

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

CITY OF ABILENE, TEXAS
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year ended September 30, 2022

Exhibit B-7

	Pension Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Employer	\$ 3,758,847	\$ -
Employee	2,688,258	-
Total contributions	<u>6,447,105</u>	<u>-</u>
Investment Income (Loss)		
Net gain (loss) on fair value of investments	(12,069,045)	-
Interest and dividends	1,157,868	24,761
Other investment income	473,139	-
Less: investment expense	<u>(209,978)</u>	<u>-</u>
Net investment income (loss)	<u>(10,648,016)</u>	<u>24,761</u>
Hotel occupancy tax	-	1,227,838
Fees collected for other governments	<u>-</u>	<u>1,870,133</u>
Total additions	<u>(4,200,911)</u>	<u>3,122,732</u>
DEDUCTIONS		
Benefits paid including refunds of plan member contributions	9,077,349	-
Administrative expenses	104,518	2,766,870
Tax collections disbursed to other organizations	-	1,197,493
Other disbursements	<u>-</u>	<u>105,395</u>
Total deductions	<u>9,181,867</u>	<u>4,069,758</u>
Change in net position	(13,382,778)	(947,026)
Net position, beginning of year	<u>64,973,482</u>	<u>6,541,643</u>
Net position, end of year	<u>\$ 51,590,704</u>	<u>\$ 5,594,617</u>

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

CITY OF ABILENE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

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CITY OF ABILENE, TEXAS
Notes to the Financial Statements
September 30, 2022

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 five enterprise activities - the water and sewer utility system, the airport, solid waste, 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 Tax Increment Reinvestment Zone #2.

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.

Fiduciary Component Unit

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 of Trustees, composed of the Mayor (or his designee), 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. The Board of Trustees are subject to the administrative supervision of and report to the Texas Pension Review Board. 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. There is a fiscal dependency on the City, and there is a potential that exclusion would result in misleading financial reporting.

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. City Council approves DCOA's annual operating budget and project expenditures in excess of \$500,000. DCOA is reported as a discretely presented component unit. The City issues a separate annual financial report with supplemental information for the DCOA. Separate audited annual financial reports for the DCOA are available through the DCOA.

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 for the purpose of aiding, assisting, and acting on behalf of the City of Abilene, Texas 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. Separate audited annual financial reports for the ACCHDC are available through the City.

Related Organizations

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 and pension trust 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.

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, pensions and other postemployment benefit obligations, 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.

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 bonds and specific receipts and donations.

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.

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.

Airport - The Airport Fund accounts for the revenues and expenses associated with the operations of the Abilene Regional Airport.

Solid Waste - The Solid Waste 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, and technology services.

Fiduciary Funds

Fiduciary fund types are used to account for assets held by the City in a trustee capacity or as an agent for other governmental units. These include the following fund types:

Pension Trust Fund – is used to account for the assets held in trust for the members and beneficiaries of the Abilene Firefighter's Relief and Retirement Fund.

Custodial Funds – Custodial funds are used to account for assets held by the City as an agent for individuals, private organizations and other governmental units. Custodial funds include venue taxes collected for the Abilene-Taylor County Events District and fees collected for the Abilene/Taylor County 911 Emergency Communication District.

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.

Net Position and 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, 2022.

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, 2022:

Assets at Fair Value as of September 30, 2022				
	Level 1	Level 2	Level 3	Total
U.S. Government Securities	\$ -	\$32,391,988	\$ -	\$32,391,988
Total assets at fair value	\$ -	\$32,391,988	\$ -	\$32,391,988

Investments – Abilene Firemen's Relief and Retirement Fund

Investments are valued at fair value determined by the following methods: investments traded on a national securities exchange are valued at the reported closing price as of the last business day of the year; and investments traded over-the-counter are valued at the last reported bid price.

Mutual funds are reported at net asset value per share. The hedge fund investments at Wells Fargo are valued at cost plus or minus the Plan's share of realized and unrealized gains and losses.

Investment gains and losses arising from increases or decreases in the fair values from the beginning of the year to the end of the year and investment gains and losses arising from the sale or maturity of investments are reported as net appreciation or depreciation in the fair value of investments in the statements of changes in fiduciary net position.

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 Services Fund using the average cost method. The Fleet Services 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 and Right-to-Use Lease Assets

Capital and right-to-use lease 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 and right-to-use lease 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:

Buildings and improvements	5 to 50 years
Improvements other than buildings	10 to 40 years
Infrastructure	20 to 50 years
Transmission and distribution systems	5 to 50 years
Machinery and equipment	5 to 50 years
Vehicles	4 to 30 years
Intangibles	5 to 50 years
Leased assets	2 to 10 year

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 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.

Leases

Leases are defined by the general government as the right to use an underlying asset. As lessee the City recognizes a lease liability and an intangible right-of-use lease asset at the beginning of a lease unless the lease is considered a short-term lease or transfers ownership of the underlying asset. Right-of-use lease assets are measured based on the net present value of the future lease payments at inception, using the weighted average cost of capital, which approximates the incremental borrowing rate, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Re-measurement of a lease liability occurs when there is a change in the lease term and/or other changes that are likely to have a significant impact on the lease liability. Right-to-use lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life the underlying asset.

The City calculates the amortization of the discount on the lease liability and report that amount as outflows-of-resources. Payments are allocated first to accrued interest liability and then to the lease liability. Variable lease payments based on the usage of the underlying assets are not included in the lease liability calculations but are recognized as outflows of resources in the period in which the obligation was incurred.

As lessor, the City recognizes a lease receivable. The lease receivable is measured using the net present value of future lease payments to be received for the lease term and deferred inflow of receivables at the beginning of the lease term. Periodic amortization of the discount on the receivable are reported as interest revenue for that period. Deferred inflows of resources are recognized as inflows on a straight-line basis over the term of the lease. This recognition does not apply to short-term leases, contracts that transfer ownership, or certain regulated leases. Any initial direct costs are reported as an outflow of resources for that period. Re-measurement of lease receivables occur when there are modifications, including but not limited to changes in the contract price, lease term, and adding or removing an underlying asset to the lease agreements. In the case of a partial or full lease termination, the carrying value of the lease receivable and the related deferred inflow of resources will be reduced and will include a gain or loss for the difference.

For lease contracts that are short-term, the City recognizes short-term lease payments as inflows of resources (revenues) based on the payment provisions of the lease contract. Liabilities are only recognized if payments are received in advance, and receivables are only recognized if payments are received subsequent to the reporting period.

Leases between the Abilene Regional Airport and air carriers and other aeronautical users are subject to external laws and regulations. As permitted by GASB Statement No. 87, the Airport recognizes inflows of resources based on the payment provisions of the lease contract, and the accounting policies do not apply to regulated leases.

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 assets 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 assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The City had six 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 and the difference between projected and actual investment earnings. 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 fifth item relates to deferred inflows on leases.

At the beginning of the lease term, a deferred inflow of resources is recorded and recognized as inflows on a straight-line basis over the term of the lease. The sixth item relates to an advance payment of payment in lieu of taxes.

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

	Business Activities					Total
	Governmental Activities	Water and Sewer	Airport	Solid Waste	Non-Major Enterprise Fund	
Deferred Outflows of Resources						
Deferred outflows from pension activities	\$ 16,267,632	\$ 680,177	\$ 105,912	\$ 276,706	\$ 78,513	\$ 1,411,308
Deferred outflows from OPEB activities	750,748	114,746	5,205	44,866	13,251	178,068
Unamortized deferred bond refunding cost	1662,660	5,530,697	-	-	-	5,530,697
Total Deferred Outflows of Resources	<u>\$ 18,681,040</u>	<u>\$ 6,325,620</u>	<u>\$ 111,117</u>	<u>\$ 321,572</u>	<u>\$ 91,764</u>	<u>\$ 6,850,073</u>
Deferred Inflows of Resources						
Deferred inflows from pension activities	\$ 18,902,448	\$ 2,669,029	\$ 328,346	\$ 1,027,338	\$ 323,595	\$ 4,348,308
Deferred inflows from OPEB activities	280,889	42,863	1,939	16,752	4,956	66,510
Deferred Inflows from refunding	3,451	-	-	-	-	-
Deferred Inflows from leases	848,761	186,769	-	-	-	186,769
Deferred Inflows from taxes	125,000	-	-	-	-	-
Total Deferred Inflows of Resources	<u>\$ 20,160,549</u>	<u>\$ 2,898,661</u>	<u>\$ 330,285</u>	<u>\$ 1,044,090</u>	<u>\$ 328,551</u>	<u>\$ 4,601,587</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 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.

Grant proceeds received in advance of incurring eligible expenditures are reported as unearned revenues which totaled \$6,336,003 at September 30, 2022.

New Accounting Pronouncement Adopted in 2022

In fiscal year 2022, the City implemented GASB Statement No.87, Leases, which established new guidance for lease accounting for lessees and lessors and eliminated the classification of leases into operating or capital leases.

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, Transportation Planning Fund, Court Fund, Seized Fund, Hotel Occupancy Tax 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 *Accounting and Financial Reporting for Nonexchange Transactions*.

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

The following classifications describe the relative strength of the spending constraints placed on fund balance and 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, 2022.

	Non-Major Governmental Funds					Total
	General	Capital Projects	Special Revenue	Debt Service	Total Non-major Govt Funds	
Fund Balance						
Non-spendable:						
Inventory	\$ 4,293	\$ -	\$ -	\$ -	\$ -	\$ 4,293
Prepaid items	36,780	-	38,624	-	38,624	75,404
Restricted for:						
Debt service	-	-	-	3,150,358	3,150,358	3,150,358
Capital projects	-	30,899,544	-	-	-	30,899,544
Public safety	-	-	1,227,121	-	1,227,121	1,227,121
Economic development	-	-	2,380,557	-	2,380,557	2,380,557
Community services	-	-	96,226	-	96,226	96,226
General government	-	-	273,600	-	273,600	273,600
Other purposes	-	-	250,285	-	250,285	250,285
Committed for:						
Streets maintenance	-	-	4,005,885	-	4,005,885	4,005,885
Assigned to:						
Capital projects	-	35,962,383	-	-	-	35,962,383
General services	55,651	-	-	-	-	55,651
Planning and development	63,565	-	-	-	-	63,565
Streets and transportation	147,707	-	-	-	-	147,707
Public safety	328,373	-	-	-	-	328,373
Community services	88,873	-	-	-	-	88,873
Unassigned	40,135,033	-	(3,188)	-	(3,188)	40,131,845
	<u>\$ 40,860,275</u>	<u>\$ 66,861,927</u>	<u>\$ 8,269,110</u>	<u>\$ 3,150,358</u>	<u>\$ 11,419,468</u>	<u>\$ 119,141,670</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 \$8,171,894 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, 2022	
	Maximum Maturity	Maximum % of Portfolio	Maximum Maturity	% Of Portfolio
Local Government Investment Pools		100%	1 day	68%
Certificates of Deposit	1 year	50%	1 year	0%
U.S. Government Securities	2-10 years	100%	4 years	14%
Money Market Mutual Funds	Weighted Average 90 days	15%	n/a	1%
Money Market			1 day	17%

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, 2022, TexPool's portfolio maintained a weighted average maturity of approximately 24 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, 2022, TexStar's portfolio maintained a weighted average maturity of approximately 12 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, 2022, 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.

Cash and cash equivalent balances at September 30, 2022 are as follows:

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Total
Petty Cash	\$ 17,453	\$ -	\$ 1,100	\$ 2,950	\$ 440	\$ -	\$ 21,943
Deposits	5,626,069	4,221	2,415,912	29,653	2,188	93,851	8,171,894
Pooled Fund Cash Equivalents	23,399,480	19,521,060	5,994,466	44,783,585	14,231,884	4,385,293	112,315,768
TexStar	-	46,004,543	-	30,473,528	-	34,153	76,512,224
Money Market Funds	-	-	-	1,881,821	-	-	1,881,821
Money Market Mutual Funds	-	-	-	1,719,671	-	-	1,719,671
Total	<u>\$ 29,043,002</u>	<u>\$65,529,824</u>	<u>\$ 8,411,478</u>	<u>\$78,891,208</u>	<u>\$14,234,512</u>	<u>\$4,513,297</u>	<u>\$ 200,623,321</u>

Shown in the statements in the following line items:

Cash and cash equivalents	\$ 29,043,002	\$19,524,781	\$ 5,967,784	\$41,280,414	\$14,234,512	\$4,513,297	\$ 114,563,790
Restricted cash and cash equivalents	-	46,005,043	2,443,694	37,610,794	-	-	86,059,531
Total	<u>\$ 29,043,002</u>	<u>\$65,529,824</u>	<u>\$ 8,411,478</u>	<u>\$78,891,208</u>	<u>\$14,234,512</u>	<u>\$4,513,297</u>	<u>\$ 200,623,321</u>

Pooled fund investment balances at September 30, 2022 are as follows:

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Total
Investments	\$ 6,733,136	\$ 5,629,894	\$ 1,089,886	\$11,891,179	\$ 4,104,490	\$1,264,723	\$ 30,713,308
Restricted Investments	-	-	654,226	1,024,454	-	-	1,678,680
Total	\$ 6,733,136	\$ 5,629,894	\$ 1,744,112	\$12,915,633	\$ 4,104,490	\$1,264,723	\$ 32,391,988

The following represents the investments and cash equivalents at September 30, 2022 located in the pooled investment fund:

Description	Credit Ratings	Interest Rate	Par Value	Book Value (Cost)	Carrying Value
<u>Core Portfolio:</u>					
FFCB	Aaa	1.042	\$3,000,000	\$2,992,602	\$2,980,170
FHLB	Aaa	2.417	2,000,000	2,000,000	1,982,840
FHLMC	Aaa	2.000	1,000,000	1,000,000	1,001,120
Treasury Bill	N/A	2.000	1,000,000	991,367	985,538
Treasury Note	N/A	0.926	<u>4,000,000</u>	<u>3,989,257</u>	<u>3,960,770</u>
			<u>\$11,000,000</u>	<u>\$10,973,226</u>	<u>\$10,910,438</u>
<u>Discretionary Portfolio:</u>					
FHLB	Aaa	2.591	3,000,000	3,000,000	2,914,133
FHLMC	Aaa	4.553	1,000,000	999,250	1,000,000
Treasury Bill	N/A	3.189	1,000,000	973,397	969,811
Treasury Note	N/A	1.796	<u>17,000,000</u>	<u>16,801,127</u>	<u>16,556,868</u>
			<u>22,000,000</u>	<u>21,773,774</u>	<u>21,440,812</u>
<u>Emergency/Liquidity Portfolio:</u>					
TexPool	AAAm	2.413	54,125,218	54,125,218	54,125,218
TexStar	AAAm	2.294	22,614,158	22,614,158	22,614,158
Money Market	N/A	2.238	<u>35,576,392</u>	<u>35,576,392</u>	<u>35,576,392</u>
			<u>112,315,768</u>	<u>112,315,768</u>	<u>112,315,768</u>
Accrued Interest			<u>\$40,738</u>	<u>\$40,738</u>	<u>\$40,738</u>
Total			<u>\$145,356,506</u>	<u>\$145,103,506</u>	<u>\$144,707,756</u>

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

Deposits and Investments - Abilene Firemen's Relief and Retirement Fund (AFRRF)

Deposits held in the AFRRF's operating bank account at September 30, 2022 were entirely insured or collateralized with federal deposit insurance and securities held by the pledging financial institution's agent bank in the name of the AFRRF.

The AFRRF's investments are managed by various managers who have discretionary authority over assets managed by them, within the investment guidelines established by the AFRRF Board, under the contracts with the pension plan. The investments are held by the AFRRF custodian in the pension plan's name. The AFRRF is authorized to invest in obligations of the U.S. Treasury, agencies, corporate bonds, mutual funds, diversified hedge fund programs, and equity securities.

The AFRRF is prohibited from investing in insurance contracts, guaranteed investment contracts (GICs), bank certificates of deposits with maturities in excess of one year, short sales, naked options, commodities, unregistered or restricted stock, leveraged investments, as well as real estate for which the AFRRF had direct ownership.

The following presents the fair value of investments at September 30, 2022 of individual investments that represent 5% or more of the AFRRF's fiduciary net position disclosed separately.

Investment Type	September 30, 2022
Mutual Funds	
Vanguard Total Stock Market Index Fund	\$ 17,494,494
Western Asset Core Bond Fund	7,878,965
Clearbridge International Growth	2,806,505
Harding Lovener International Equity	2,950,332
Blackrock Mult-Asset Income Fund	2,681,208
Other equities (REITs, EFTs)	
American Core Realty	3,910,989
	<u>\$ 37,722,493</u>

Through adherence to the AFRRF's investment policy, management attempts to limit or mitigate certain risks. A summary of these requirements are listed below.

Equities – At least 60% of the equity securities owned must be listed on either the New York or American Stock exchanges and no more than 10% of the portfolio's equity designated assets at market value should be invested in any one industry. The minimum market capitalization of any stock, at time of purchase, should be no lower than \$400,000,000.

Fixed-income securities – All debt securities must be rated "A" or better by Moody's, Standard & Poor's (S&P), or Fitch. A portion of the fixed-income portfolio, not to exceed 5%, may utilize bonds whose ratings are BBB. The policy does allow up to 65% of the high-yield fixed income securities portfolio to be invested in high-yield or high-risk bonds (Ba or BB or below at the time of purchase) and other similar securities. The maximum maturity of all fixed income investments, with the exception of mortgage-backed securities and the portfolio of high-yield fixed income securities, is 10 years.

Cash reserves and cash equivalents – The policy allows commercial paper with rating of A-1, A-2, Prime 1, or Prime 2; obligations of the U.S. government and any of its agencies; certificates of deposit and bankers' acceptances issued by banks rated "AA" or higher by Moody's or S&P; and no-load money market funds with all of the above-defined quality guidelines.

Alternative investments – The alternative investments are comprised of a combination of single manager strategies and diversified hedge fund programs known as a fund of funds which shall be monitored for diversification and risk management. No more than 10% of the assets of the hedge fund will be invested in any one manager at the outset of investment.

The AFRRF did not have any specific debt investments that would require disclosure for the year ended September 30, 2022. The AFRRF is invested in a fixed income mutual fund with an average effective maturity of 15.71 years as of September 30, 2022.

The AFRRF investment policy does not limit the maximum allowable stated maturity of individual investments, except for fixed-income securities mentioned above.

Concentration of credit risk – The AFRRF's investment policy does not limit investments in any one issuer except the investment portfolio shall be diversified after considering maturity duration, type of investment, liquidity factors, cash-flow timing and degree of risk.

It is AFRRF's policy to invest the assets in accordance with the Target allocation stated below and within the limitations so noted. The Asset Mix Policy established by the Board of Trustees represents a long-term view (a full market cycle). As such, rapid and sudden market movements may cause the Fund's actual asset mix to fall outside the stated policy range. Any such divergence, however, should be short-term in nature.

Asset Class	Allocation Range	Target Allocation
U.S. Equities	32.5% to 42.5%	37.5%
Private Equity	0% to 10%	5.0%
International Equities	7.5% to 17.5%	12.5%
Emerging Market Equities	0% to 10%	5.0%
Fixed income-Core/Core Plus	10% to 20%	15.0%
Fixed Income-Global	0% to 5%	2.5%
Fixed Income-Private Debt	0% to 5%	2.5%
Global Tactile Asset Allocation	0% to 10%	5.0%
Private Real Estate	0% to 15%	10.0%
Private Infrastructure	0% to 10%	5.0%
Cash Equivalents	0% to 5%	0.0%
		<u>100.0%</u>

Credit risk - The AFRRF's rated debt investments as of September 30, 2022, using the Moody's or S&P rating scale, are presented below:

Investment Type	Moody's / S&P Rating	September 30, 2022
Money Market funds	Aaa	\$ 684,070

The net appreciation (depreciation) in investments for the year ending September 30, 2022 is presented below:

Investment Type	September 30, 2022
Hedge funds	\$ (228,988)
Mutual funds	(9,081,528)
Other equities	(1,043,431)
Common stock	(1,715,098)
Total	<u>\$ (12,069,045)</u>

Rate of Return – For the year ended September 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -17.26%. The money-weighted rate of return expresses investment performance, net of plan investment expense, adjusted for the changing amounts actually invested.

The AFRRF categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 are significant other observable inputs; Level 3 are significant unobservable inputs.

The following table sets forth by level, within the fair value hierarchy, the investments measured at fair value on a recurring basis at September 30, 2022:

	Level 1	Level 2	Level 3	Total
Hedge funds	\$ -	\$ 55,560	\$ -	\$ 55,560
Mutual funds-bonds	9,327,593	-	-	9,327,593
Mutual funds	25,254,981	-	-	25,254,981
Other equities	2,681,207	-	-	2,681,207
Money Market funds	684,070	-	-	684,070
Common stock	3,583,281	-	-	3,583,281
Private real estate	-	50,689	-	50,689
Private infrastructure	2,829,491	-	-	2,829,491
Core real estate	5,732,098	-	-	5,732,098
Private debt	-	-	1,292,788	1,292,788
	<u>\$ 50,092,721</u>	<u>\$ 106,249</u>	<u>\$ 1,292,788</u>	<u>\$ 51,491,758</u>

The level 3 assets are measured using the fair value of the underlying assets and the present value of future cash flows of the investments.

	Private Debt
Beginning Balance	\$ 1,159,998
Purchases / transfers	131,816
Investment income	125,717
Disbtibutions / return of capital	(124,743)
	<u>\$ 1,292,788</u>

NOTE 4: ACCOUNTS AND NOTES RECEIVABLE

Receivables at September 30, 2022 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	Total Governmental Activities
Receivables:				
Accounts	\$ 9,899,967	\$ 63,168	\$3,108,254	\$ 13,071,389
Property tax	1,316,567	-	-	1,316,567
Sales tax	7,798,722	-	-	7,798,722
Bingo tax	13,933	-	-	13,933
Franchise	1,431,066	-	-	1,431,066
Hotel occupancy tax	-	-	387,607	387,607
Lease receivable	131,677	-	722,102	853,779
Notes receivable	79,124	704,744	1,900,152	2,684,020
Accrued Interest	-	-	2,029,150	2,029,150
Due from other governments	323,127	64,043	1,077,106	1,464,276
Gross Receivables	20,994,183	831,955	9,224,371	31,050,509
Less allowance for doubtful accounts	(7,357,306)	-	(2,197,939)	(9,555,245)
Net total receivables	<u>\$ 13,636,877</u>	<u>\$ 831,955</u>	<u>\$7,026,432</u>	<u>\$ 21,495,264</u>

Receivables at September 30, 2022 for the government's individual major and nonmajor enterprise funds, including the applicable allowances for uncollectible accounts, consist of the following:

	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total Business- type Activities
Receivables:					
Accounts	\$ 15,810,405	\$ -	\$4,985,952	\$ 647,158	\$ 21,443,515
Leases	185,356	-	-	-	185,356
Due from other governments	-	719,683	-	3,468,154	4,187,837
Gross Receivables	<u>\$ 15,995,761</u>	<u>\$ 719,683</u>	<u>\$4,985,952</u>	<u>\$ 4,115,312</u>	<u>\$ 25,816,708</u>
Less allowance for doubtful accounts	<u>(5,859,822)</u>	<u>-</u>	<u>(2,690,032)</u>	<u>(247,497)</u>	<u>(8,797,351)</u>
Net total receivables	<u>\$ 10,135,939</u>	<u>\$ 719,683</u>	<u>\$2,295,920</u>	<u>\$ 3,867,815</u>	<u>\$ 17,019,357</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, 2021, upon which the 2021 levy was based, was \$7,305,405,934. 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 \$.6019 per \$100 for the year ended September 30, 2022. The tax rate to finance the payment of principal and interest on long-term debt was \$.1832 per \$100 for the year ended September 30, 2022. Current taxes collected during the year ended September 30, 2022, amounted to 98.8% 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: TAX ABATEMENTS

As of September 30, 2022, the City provides a program for tax abatements of real and/or business personal property tax in accordance with Texas Tax Code Section 312, "Property Redevelopment and Tax Abatement Act" and resolutions adopted by City Council. The purpose of the program is to attract new industries and to encourage the retention and development of existing businesses for the economic benefit of the City of Abilene.

Entities eligible to apply for tax abatement are as follows:

Enterprise Type	Eligibility	Amount of Abatement
Industrial, Manufacturing, Distribution, Service Businesses, Renewable Energy	Meet minimum capital expenditure and job creation requirements, in accordance with City's Tax Abatement Policy (Resolution 201-2021)	Property tax may be abated up to 100 percent (of the increase in value from the year the agreement is executed) for up to 10 years depending on the capital expenditure and jobs created
Multi-family residential properties	Available on a limited basis to properties located in a specific zone	Minimum amount of property tax abatement is 50% with an additional 5% for every 5 units over 50 (of the increase in value from the year the agreement is executed) for up to 5 years
Properties subject to a voluntary cleanup program executed with the Texas Commission on Environmental Quality	Meet minimum capital expenditure and job creation requirements, in accordance with City's Tax Abatement Policy (Resolution 201-2021)	Property tax may be abated up to 100 percent (of the increase in value from the year the agreement is executed) for up to 4 years depending on the capital expenditure and jobs created
Retail businesses located within one of Abilene's three enterprise zones or a designated development area	Meet minimum capital expenditure and job creation requirements, in accordance with City's Tax Abatement Policy (Resolution 201-2021)	Property tax may be abated up to 50 percent (of the increase in value from the year the agreement is executed) for up to 5 years depending on the capital expenditure and jobs created

If any business (other than retail) is located or will locate within a City of Abilene enterprise zone, an additional 5-10% abatement may be available, as individually negotiated, with total abatement not to exceed 100%. Tax abatement may be granted only for the additional value of eligible property improvements made and specified in an abatement agreement between the City and the property. The property tax due is net of the abated amount, or the property tax may be paid by the taxpayer and subsequently refunded by the City.

If the minimum requirements are not met during the period as negotiated in the agreement, the percentage of abatement shall be reduced to the level of abatement at which minimum requirements have been met, and any taxes abated before the adjustment may be recaptured by the City. Current agreements provide that upon failure to comply or default, financial assistance provided shall become immediately due and payable to the City, not to exceed the amount of property taxes abated during the immediately preceding calendar year.

Other commitments made by the City as part of these agreements include the waiver of applicable building permit fees. For the fiscal year ended September 30, 2022, no improvements have been completed to date on any tax abatement agreements and therefore no tax revenues were reduced as a result of these agreements.

NOTE 7: CAPITAL AND RIGHT-TO-USE LEASE ASSETS

Capital and right-to-use lease asset activity for the year ended September 30, 2022, was as follows:

<u>Governmental Activities:</u>	Balance September 30, 2021 as restated *	Additions/ Completions	Retirements/ Adjustments	Transfers	Balance September 30, 2022
Capital assets, not being depreciated:					
Land	\$ 12,581,533	\$ 1,521,470	\$ -	\$ -	\$ 14,103,003
Easements	-	30,769	-	-	30,769
Construction in progress	14,315,140	24,965,133	(8,852,545)	(2,964,265)	27,463,463
Total capital assets, not being depreciated	26,896,673	26,517,372	(8,852,545)	(2,964,265)	41,597,235
Capital assets being depreciated / amortized:					
Buildings and improvements	106,674,747	3,054,807	(789,879)	(8,135,565)	100,804,110
Leasehold improvements	1,678,966	-	-	-	1,678,966
Improvements other than buildings	158,214,440	2,579,364	-	(107,705,145)	53,088,659
Infrastructure	194,632,559	13,124,792	-	-	207,757,351
Machinery and equipment	17,826,763	659,473	-	(1,052,639)	17,433,597
Vehicles	56,187,945	7,778,385	-	(596,188)	63,370,142
Intangible assets	3,556,112	424,400	(11,195)	-	3,969,317
RTU buildings	1,201,155	173,336	-	-	1,374,491
RTU equipment	456,519	71,618	-	-	528,137
Total assets being depreciated / amortized	540,429,206	27,866,175	(801,074)	(117,489,537)	450,004,770
Less: Accumulated depreciation / amortization:					
Buildings and improvements	(31,730,746)	(3,768,976)	52,660	3,501,147	(31,945,915)
Leasehold improvements	(755,535)	(167,896)	-	-	(923,431)
Improvements other than buildings	(69,163,221)	(1,981,478)	-	37,123,843	(34,020,856)
Infrastructure	(95,407,924)	(7,478,310)	-	-	(102,886,234)
Machinery and equipment	(9,041,708)	(1,502,440)	-	693,993	(9,850,155)
Vehicles	(33,396,660)	(3,125,540)	-	285,622	(36,236,578)
Intangible assets	(3,372,538)	(116,818)	11,195	-	(3,478,161)
RTU buildings	-	(159,132)	-	-	(159,132)
RTU equipment	-	(136,192)	-	-	(136,192)
Total accumulated depreciation / amortization	(242,868,332)	(18,436,782)	63,855	41,604,605	(219,636,654)
Total capital and lease assets being depreciated / amortized, net	297,560,874	9,429,393	(737,219)	(75,884,932)	230,368,116
Governmental activities capital and lease assets, net	\$ 324,457,547	\$ 35,946,765	\$ (9,589,764)	\$ (78,849,197)	\$ 271,965,351

* Due to the implementation of GASB Statement 87, the prior fiscal year ending balance for the right-to-use lease assets was restated. This restatement was for \$1,657,674.

<u>Business-Type Activities:</u>	Balance September 30, 2021	Additions/ Completions	Retirements/ Adjustments	Transfers	Balance September 30, 2022
Capital assets, not being depreciated:					
Land	\$ 1,846,948	\$ -	\$ -	\$ -	\$ 1,846,948
Construction in progress	20,001,629	14,397,198	(17,512,750)	220,598	17,106,675
Total capital assets, not being depreciated	21,848,577	14,397,198	(17,512,750)	220,598	18,953,623
Capital assets, being depreciated / amortized:					
Buildings and improvements	243,603,460	3,967,225	-	10,879,232	258,449,917
Improvements other than buildings	251,931,279	20,311,449	-	107,705,145	379,947,873
Machinery and equipment	15,549,153	776,530	-	1,043,791	17,369,474
Vehicles	6,594,905	622,720	(103,855)	605,036	7,718,806
Intangible assets	32,063,372	21,160	-	-	32,084,532
Total assets being depreciated / amortized	549,742,169	25,699,084	(103,855)	120,233,204	695,570,602
Less: Accumulated depreciation / amortization:					
Buildings and improvements	(49,616,036)	(5,247,011)	-	(3,501,149)	(58,364,196)
Improvements other than buildings	(97,051,523)	(9,122,038)	-	(37,123,842)	(143,297,403)
Machinery and equipment	(12,132,979)	(793,159)	-	(692,222)	(13,618,360)
Vehicles	(5,971,251)	(333,310)	103,855	(287,392)	(6,488,098)
Intangible assets	(17,457,969)	(677,188)	-	-	(18,135,157)
Total accumulated depreciation / amortization	(182,229,758)	(16,172,706)	103,855	(41,604,605)	(239,903,214)
Total capital assets being depreciated / amortized, net	367,512,411	9,526,378	-	78,628,599	455,667,388
Business-type activities capital assets, net	389,360,988	23,923,576	(17,512,750)	78,849,197	474,621,011

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 and amortization expenses were charged to functions of the primary government as follows:

Governmental Activities:

General services and administration	\$ 2,559,011
Infrastructure and development	7,498,189
Public safety	2,908,874
Community Services	2,870,328
Internal Service Funds	2,600,380
Total depreciation and amortization expense - Governmental activities	<u>\$ 18,436,782</u>

Business-Type Activities:

Water and Sewer	\$ 11,520,862
Airport	3,971,993
Solid Waste Services	265,457
Transit	414,394
Total depreciation/amortization expense - Business-type activities	<u>\$ 16,172,706</u>

NOTE 8: 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, 2022:

	Balance at September 30, 2021 as restated *	Additions	Retirements	Balance at September 30, 2022	Due within one year
Governmental Activities:					
Bonds:					
General obligation bonds payable	\$ 76,155,000	\$ -	\$ 6,045,000	\$ 70,110,000	\$ 5,775,000
Certificate of obligation payable	37,545,000	19,900,000	1,910,000	55,535,000	2,180,000
Bond premiums	11,867,578	3,870,370	1,093,519	14,644,429	-
Total bonds payable	<u>125,567,578</u>	<u>23,770,370</u>	<u>9,048,519</u>	<u>140,289,429</u>	<u>7,955,000</u>
Compensated absences	11,061,483	1,421,137	1,394,485	11,088,135	1,210,695
Estimated unpaid claims	5,272,908	11,144,907	11,693,359	4,724,456	1,820,583
Lease liability	1,657,674	244,954	291,196	1,611,432	339,362
Other post employment benefit liability	4,646,336	195,375	-	4,841,711	-
Net pension liability	70,164,142	16,481,904	10,607,131	76,038,915	-
Total Governmental Activities	<u>\$ 218,370,121</u>	<u>\$ 53,258,647</u>	<u>\$ 33,034,690</u>	<u>\$ 238,594,078</u>	<u>\$ 11,325,640</u>
Business Type Activities					
Bonds:					
General obligation bonds payable	\$ 170,275,000	\$ -	\$ 2,190,000	\$ 168,085,000	\$ 4,150,000
Certificate of obligation payable	51,725,000	23,270,000	7,130,000	67,865,000	6,045,000
Bond premiums (discounts)	7,017,072	1,013,452	903,555	7,126,969	-
Total bonds payable	<u>229,017,072</u>	<u>24,283,452</u>	<u>10,223,555</u>	<u>243,076,969</u>	<u>10,195,000</u>
Compensated absences	689,070	401,894	316,810	774,154	250,679
Other post employment benefit liability	1,012,325	50,071	-	1,062,396	-
Net pension liability	2,159,230	-	2,159,230	-	-
Total Business Type Activities	<u>\$ 232,877,697</u>	<u>\$ 24,735,417</u>	<u>\$ 12,699,595</u>	<u>\$ 244,913,519</u>	<u>\$ 10,445,679</u>

* Due to the implementation of GASB Statement 87, the prior fiscal year ending balance was restated to include the lease liability of \$1,657,674.

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 October 12, 2021 the City of Abilene issued Certificate of Obligation Bonds, Series 2021A of \$19,900,000 with an interest rate range of 2.0 to 5.0 percent and a final maturity of February 15, 2041. Proceeds from the sale of the Certificates will be used for the public purpose of (a) constructing and improving streets, roads, alleys and sidewalks, and related utility relocation, drainage, signalization, landscaping, lighting and signage, and including acquiring land and interests in land therefore and (b) to pay for professional services of attorneys, financial advisors and other professionals in the connection with such projects and the issuance of the Certificates.

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, 2022, will be amortized serially each year on dates prescribed by each respective bond ordinance through 2041. Total interest requirement for these bonds, at rates ranging from .463% to 5.9%, aggregate \$41,077,830. \$3,150,358 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, 2022, was \$.1832 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 Capital Projects Fund, with restricted fund balance aggregating \$30,899,544 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 outstanding as of 9/30/22:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Dates	Amount Outstanding 09/30/22
General Obligation Bonds	08/01/2007	\$ 1,070,000	5.0467	2-15-27/17	\$ 250,000
General Obligation Bonds	08/15/2015	13,820,000	3.3500	2-15-35/25	2,045,000
General Obligation Bonds	08/15/2015	21,115,000	3.3500	2-15-35/25	5,125,000
Certificates of Obligation	08/15/2015	1,955,000	3.4000	2-15-35/25	1,260,000
General Obligation Bonds	09/01/2016	13,895,000	2.4131	2-15-36/25	7,040,000
General Obligation Bonds	09/01/2016	25,765,000	2.4131	2-15-36/25	19,865,000
Certificates of Obligation	09/01/2016	2,000,000	2.1100	2-15-31/25	1,195,000
General Obligation Bonds	07/01/2017	13,660,000	3.2167	2-15-37/26	11,375,000
Certificates of Obligation	07/01/2017	7,830,000	3.2165	2-15-37/26	6,500,000
General Obligation Bonds	12/01/2017	830,000	2.0893	2-15-35/28	320,000
General Obligation Bonds	07/01/2018	4,880,000	3.4000	2-15-38/28	4,220,000
Certificates of Obligation	07/01/2018	10,215,000	3.4719	2-15-39/28	9,105,000
Certificates of Obligation	07/01/2018	1,615,000	3.4368	2-15-39/28	1,440,000
General Obligation Bonds	12/01/2019	7,315,000	2.7656	2-15-40/30	7,045,000
Certificates of Obligation	12/01/2019	10,745,000	2.7153	2-15-40/30	10,135,000
General Obligation Bonds	07/15/2020	13,255,000	2.2349	2-15-35/29	12,825,000
Certificates of Obligation	10/12/2021	19,900,000	2.2075	2-15-41/30	19,900,000
Certificates of Obligation	09/23/2021	6,000,000	2.5809	2-15-38/26	6,000,000
					<u>\$125,645,000</u>

The following is a maturity schedule for the bonds:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2023	\$ 7,955,000	\$ 4,848,155	\$ 12,803,155
2024	7,550,000	4,517,962	12,067,962
2025	7,710,000	4,183,622	11,893,622
2026	7,975,000	3,881,426	11,856,426
2027	7,900,000	3,586,616	11,486,616
2028 - 2032	38,085,000	13,326,814	51,411,814
2033 - 2037	36,985,000	5,968,035	42,953,035
2038 - 2041	11,485,000	765,200	12,250,200
Total	<u>\$ 125,645,000</u>	<u>\$ 41,077,830</u>	<u>\$ 166,722,830</u>

At September 30, 2022, 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 June 1, 2022 the City of Abilene issued Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2022 of \$23,270,000 with an interest rate range of 4.0 to 5.0 percent and a final maturity of February 15, 2042. Proceeds from the sale of the Certificates will be used for the public purpose of (a) constructing, acquiring, installing and equipping additions, extensions and improvements to the City's waterworks and sewer system, including water treatment improvements, distribution lines, lift and pump stations, water resources and storage facilities, and acquisition of easements and equipment for water treatment improvements and pipelines, and (b) to pay for professional services of attorneys, financial advisors and other professionals in connection with such projects and the issuance of the Certificates.

The following is a schedule of Water and Wastewater Obligation Bonds outstanding as of 9/30/22:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Dates	Amount Outstanding 09/30/22
Certificate of Obligation	12/20/2012	2,500,000	0.94	2-15-33/23	\$ 1,420,000
Certificate of Obligation Bonds	11/01/2014	57,580,000	3.69	2-15-40/24	1,695,000
Certificate of Obligation Bonds	04/01/2015	67,350,000	3.661	2-15-41/25	3,990,000
General Obligation Bonds	09/01/2016	1,890,000	2.413	2-15-36/25	750,000
Certificate of Obligation Bonds	07/01/2017	10,740,000	3.2165	2-15-37/26	8,925,000
General Obligation Bonds	12/01/2017	31,885,000	2.0893	2-15-35/28	29,415,000
Certificate of Obligation Bonds	11/27/2018	18,370,000	1.693375	2-15-39/29	15,865,000
General Obligation Bonds	12/01/2019	73,030,000	3.154238	2-15-40/30	70,155,000
Certificate of Obligation Bonds	12/01/2020	13,185,000	2.715295	2-15-40/30	12,700,000
General Obligation Bonds	07/15/2020	69,570,000	2.234875	2-15-43/31	67,765,000
Certificate of Obligation Bonds	06/01/2022	23,270,000	3.747868	2-15-42/31	23,270,000
					<u>\$235,950,000</u>

The following is a maturity schedule for the above bonds:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2023	\$ 10,195,000	\$ 7,256,787	\$ 17,451,787
2024	10,715,000	6,725,729	17,440,729
2025	10,655,000	6,400,706	17,055,706
2026	10,920,000	6,123,158	17,043,158
2027	11,200,000	5,852,988	17,052,988
2028 - 2032	61,355,000	23,924,079	85,279,079
2033 - 2037	71,365,000	13,636,988	85,001,988
2038 - 2042	49,105,000	2,880,632	51,985,632
2043	440,000	5,870	445,870
Total	<u>\$ 235,950,000</u>	<u>\$ 72,806,937</u>	<u>\$ 308,756,937</u>

Defeased Debt

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, 2022, \$110,070,000 of defeased bonds are still outstanding.

NOTE 9: LEASES

City as Lessee

The City has obtained office space, copiers and other equipment through long-term leases. The terms and conditions for these leases varies. These leases are fixed, periodic payments over the lease term, which ranges between 2 -9 years. The City did not incur expenses related to its leasing activities related to residual value guarantees, lease termination penalties or losses due to impairment. As a lessee, there are no agreements that include sale-leaseback and lease-leaseback transactions.

As of September 30, 2022, the City had minimum principal and interest payment requirement for its leasing activities, with a remaining term more than one year as follows:

Fiscal Year Ending September 30,	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 339,362	\$ 22,820	\$ 362,182
2024	331,709	17,940	349,649
2025	221,436	13,094	234,530
2026	169,948	9,936	179,884
2027	147,191	7,397	154,588
2028 - 2030	401,786	9,045	410,831
	<u>\$ 1,611,432</u>	<u>\$ 80,232</u>	<u>\$ 1,691,664</u>

City as Lessor

The City leases City-owned properties such as buildings, land and water towers. The related receivables are presented in the Statement of Net Position for the amounts equal to the present value of lease payments expected to be received during the lease term. The City did not incur revenue related to residual value guarantees or lease termination penalties. It also does not currently have agreements that include sale-leaseback and lease-leaseback transactions.

Principal and interest to maturity for the lease receivables at September 30, 2022 are as follows:

Fiscal Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2023	\$ 125,845	\$ 11,555	\$ 137,400
2024	119,079	9,821	128,900
2025	119,100	8,099	127,199
2026	120,145	6,354	126,499
2027	121,408	4,592	126,000
2028 - 2031	248,202	3,798	252,000
	<u>\$ 853,779</u>	<u>\$ 44,219</u>	<u>\$ 897,998</u>

Fiscal Year Ending September 30,	Business-Type Activities		
	Principal	Interest	Total
2023	\$ 27,825	\$ 2,540	\$ 30,365
2024	31,846	2,128	33,974
2025	32,300	1,674	33,974
2026	32,761	1,213	33,974
2027	33,229	746	33,975
2027 - 2031	27,395	283	27,678
	<u>\$ 185,356</u>	<u>\$ 8,584</u>	<u>\$ 193,940</u>

Regulated Leases

The City does not recognize a lease receivable and a deferred inflow of resources for regulated leases. Regulated leases are certain leases that are subject to external laws, regulations, or legal rulings, e.g. the U.S. Department of Transportation and the Federal Aviation Administration, between airports and air carriers and other aeronautical users. Regulated leases include the following:

Airline Use – The City has entered into an Air Carrier Terminal Lease and Operating Agreement with American Airlines for the use of the terminal, gates and baggage claim area. The City and American Airlines entered into a three-year lease effective August 1, 2019, with two one-year extension options, if mutually agreed to by both the City and American Airlines. The revenue recognized for the exclusive use of terminal space during the year ending September 30, 2022 was \$233,389. The revenue recognized for usage-based landing fees for the year ended September 30, 2022 was \$88,787.

Airline Hangar Buildings – The City has entered into several contracts for the lease of hangars located at the Abilene Regional Airport. These contracts have various start dates ranging from 2005 to 2019 and end dates ranging from 2023 to 2042. These contracts include periodic rate adjustments based on CPI. The revenue recognized for these Hangar contracts for the year ended September 30, 2022 was \$102,406.

Fixed Based Operators – The City has entered into several contracts with Fixed Base Operators (FBO) for the lease of certain airport land and buildings. An FBO is a commercial enterprise that provides aeronautical services such as fueling, aircraft parking and storage to the general aviation community, and therefore is considered to be a regulated lease. These contracts have various start dates ranging from 2004 to 2020 and end dates ranges from 2023 to 2044. The revenue recognized for these FBO contracts for the year ended September 30, 2022 was \$235,893.

Expected future minimum lease payments from regulated leases at September 30, 2022 are as follows:

Fiscal Year Ending September 30,	Total
2023	\$ 566,376
2024	500,949
2025	330,637
2026	306,946
2027	306,946
2028 - 2032	985,777
2033 - 2037	657,725
2038 - 2042	635,051
2043 - 2044	201,735
	<u>\$ 4,492,142</u>

NOTE 10: RETIREMENT PLANS

Plan Descriptions

Texas Municipal Retirement System

The City provides pension benefits for all of its eligible employees, except firefighters, through a defined benefit cash-balance plan, one of 901 participating cities, administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the Texas Government Code, Title 8, Subtitle G (TMRS Act) as an agent multiple-employer retirement system for municipal employees of Texas participating cities. The TMRS Act places the general administration and management of the System with a six-member, Governor-appointed Board of Trustees; however, TMRS does not receive any funding from the State of Texas. TMRS issues a publicly available Annual Comprehensive Financial Report (ACFR) 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 based on the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest and their age at retirement and other actuarial factors. The retiring members may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a 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, 2021	October 1, 2022
Retirees and beneficiaries currently receiving benefits	914	192
Inactive employees entitled to but not yet receiving benefits	746	6
Active employees	<u>1,024</u>	<u>192</u>
Total participants	<u>2,684</u>	<u>390</u>

Contributions

Texas Municipal Retirement System (TMRS) – The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee total compensation, and the city matching percentages are either 1:1 (1 to 1); 1.5:1 (1 ½ to 1) or 2:1 (2 to 1), 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 city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

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 10.97% and 10.67% in calendar years 2021 and 2022, respectively. The City's contributions to TMRS for the year ended September 30, 2022 were \$6,960,209 and were equal to the required contributions.

Abilene Firemen's Relief and Retirement Fund (AFRRF) – The City's contribution rate for fiscal years 2021 and 2022 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 15.2% of gross pay for fiscal years 2021 and

2022. 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, 2022 were \$3,758,848 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, 2021, 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, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of October 1, 2021.

	Texas Municipal Retirement System	Abilene Firemen’s Relief and Retirement Fund
Measurement Date	December 31, 2021	September 30, 2022
Total Pension Liability	\$ 337,557,402	\$ 127,368,380
Fiduciary Net Position	346,668,880	51,329,465
Net Pension Liability (Asset)	<u>\$ (9,111,478)</u>	<u>\$ 76,038,915</u>

Actuarial Assumptions

Texas Municipal Retirement System

The Total Pension Liability in the December 31, 2021 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 % minimum 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. The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2022 are summarized the following table:

	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	7.55%
Core Fixed Income	6.0%	2.00%
Non-Core Fixed Income	20.0%	5.68%
Other Public and Private Markets	12.0%	7.22%
Real Estate	12.0%	6.85%
Hedge Funds	5.0%	5.35%
Private Equity	10.0%	10.00%
Total	<u>100.0%</u>	

Abilene Firemen's Relief and Retirement Fund

The Total Pension Liability in the October 1, 2021 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
Salary increases	Service based
Discount rate	7.5%
Investment rate of return	7.5%

Mortality rates were based upon the PubS-2010 Mortality Table for Employees, Healthy Retirees, Contingent Survivors and Disabled Retirees. The mortality assumptions for all participants are sex distinct with mortality improvement projected 5 years beyond the valuation date using scale MP-2021 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. 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, 2022 are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equities	42.5%	7.50%
International Equities	17.5%	8.50%
Domestic Fixed Income	15.0%	2.50%
Private Fixed Income	2.5%	2.50%
Global Fixed Income	2.5%	3.50%
Private Real Estate	10.0%	4.50%
Infrastructure	5.0%	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 4.77% (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 / (asset) 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, 2022 are as follows:

Texas Municipal Retirement System

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset) Liability
	(a)	(b)	
Balance at 12/31/2020	\$ 326,606,678	\$ 313,840,317	\$ 12,766,361
Changes for the year:			
Service cost	8,834,189	-	8,834,189
Interest	21,714,515	-	21,714,515
Change in benefit terms	-	-	-
Difference between expected and actual experience	(943,482)	-	(943,482)
Change in assumptions	-	-	-
Contributions - employer	-	6,601,699	(6,601,699)
Contributions - employee	-	4,212,488	(4,212,488)
Net investment income	-	40,856,883	(40,856,883)
Benefit payments, including refunds of employee contributions	(18,654,498)	(18,654,498)	-
Administrative expenses	-	(189,306)	189,306
Other changes	-	1,297	(1,297)
Net changes	10,950,724	32,828,563	(21,877,839)
Balance at 12/31/21	\$ 337,557,402	\$ 346,668,880	\$ (9,111,478)

Abilene Firemen's Relief and Retirement Fund

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	
Balance at 9/30/21	\$ 124,501,851	\$ 64,944,840	\$ 59,557,011
Changes for the year:			
Service cost	2,741,060	-	2,741,060
Interest	9,202,818	-	9,202,818
Change in benefit terms	-	-	-
Difference between expected and actual experience	-	-	-
Change in assumptions	-	-	-
Contributions - employer	-	3,758,848	(3,758,848)
Contributions - employee	-	2,688,258	(2,688,258)
Net investment income	-	(10,880,614)	10,880,614
Benefit payments, including refunds of employee contributions	(9,077,349)	(9,077,349)	-
Administrative expenses	-	(104,518)	104,518
Net changes	2,866,529	(13,615,375)	16,481,904
Balance at 9/30/22	\$ 127,368,380	\$ 51,329,465	\$ 76,038,915

Sensitivity of the net pension liability / (asset) to changes in the discount rate

The following presents the net pension liability / (asset) for each of the City's plans, calculated using the discount rate, as well as what the City's net pension liability / (asset) 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 (asset)	\$ 32,312,214	\$ (9,111,478)	\$ (43,612,491)
	6.50%	7.50%	8.50%
AFRRF - Net pension liability	\$ 90,368,063	\$ 76,038,195	\$ 63,953,462

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.tmr.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, 2022, the City recognized total pension expense of \$5,560,488. Pension expense reduction recognized for the TMRS plan was \$(2,333,454) and the pension expense for the AFRRF was \$7,893,942.

At September 30, 2022, 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 Outflow s of Resources			
Contributions subsequent to the measurement date	\$5,043,411	\$ -	\$5,043,411
Difference between projected and actual investment earnings	-	9,311,995	9,311,995
Changes in actuarial assumptions	204,451	2,849,083	3,053,534
Total Deferred Outflow s of Resources	\$5,247,862	\$12,161,078	\$17,408,940
Deferred Inflow s of Resources			
Difference between projected and actual investment earnings	\$20,951,730	\$ -	\$20,951,730
Differences between expected and actual experience	989,596	1,309,430	2,299,026
Total Deferred Inflow s of Resources	\$21,941,326	\$1,309,430	\$23,250,756

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$5,043,411 will be recognized as a reduction of the net pension liability or an increase to the net pension asset for the measurement year ending December 31, 2022 (i.e. recognized in the city's financial statements September 30, 2023).

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

Year ended September 30:	Texas Municipal Retirement System	Abilene Firemen's Relief and Retirement Fund
2023	\$ (3,856,118)	\$ 3,103,551
2024	(9,364,552)	2,522,786
2025	(4,581,674)	2,423,293
2026	(3,934,531)	2,940,793
2027	-	(138,775)
Thereafter	-	-
Total	\$ (21,736,875)	\$ 10,851,648

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS

Supplemental Death Benefits Plan

Texas Municipal Retirement System (TMRS) administers an optional death benefit plan, the Supplemental Death Benefits Fund (SDBF), which operates like a group-term life insurance plan. This is a voluntary program in which participating member cities may elect, by ordinance, to provide supplemental death benefits for their active members with optional coverage for their retirees. The death benefit for active employees provides a lump-sum payment approximately equal to the member's annual salary (calculated based on the member'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. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an 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 based upon the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the city. 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. As such, contributions fund the covered active member and retiree deaths on a pay-as-you-go basis.

Membership

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

Actuarial Valuation Measurement Date	December 31, 2021
Inactive employees currently receiving benefits	736
Inactive employees entitled to but not receiving benefits	198
Active employees	<u>1,024</u>
Total	<u>1,958</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, 2021. The actuarial assumptions used in the December 31, 2021 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*	1.84%
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 – disabled 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, 2021.

Changes in Total OPEB Liability

Changes in the City's total OPEB liability for the fiscal year ended September 30, 2022 are as follows:

Changes in the Total OPEB Liability	
Total OPEB Liability - beginning of year December 31, 2020 *	\$ 5,658,661
Changes for the year	
Service Cost	228,678
Interest on Total OPEB Liability	113,956
Changes of benefit terms	-
Difference between expected and actual experience	(116,819)
Changes in assumptions or other inputs	170,077
Benefit payments **	(150,446)
Net changes	<u>245,446</u>
Total OPEB Liability - end of year December 31, 2021 *	<u>\$ 5,904,107</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 Rate	1% Increase
0.84%	1.84%	2.84%
<u>\$7,144,764</u>	<u>\$5,904,107</u>	<u>\$4,947,270</u>

OPEB Expense

For the fiscal year ended September 30, 2022, the City recognized total OPEB expense of \$551,235. OPEB expenses recognized is as follows:

OPEB Expense	
Service Cost	\$ 228,678
Interest on total OPEB liability	113,956
Changes in benefit terms	-
Employer administrative costs	-
Recognition of deferred outflow s/inflow s of resources	
Differences between expected and actual experience	(127,979)
Changes in assumptions or other inputs ⁽¹⁾	336,580
Total OPEB expense	<u>\$ 551,235</u>

(1) Generally, this will only be the annual change in the municipal bond index rate.

Schedule of Deferred Outflows and Inflows of Resources

At September 30, 2022, the City reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow s of Resources	Deferred Inflow s of Resources
Differences between expected and actual experience	\$ -	\$ (299,095)
Changes in assumptions and other inputs	815,375	(48,304)
Contributions made subsequent to measurement date	113,441	-
Total	<u>\$ 928,816</u>	<u>\$ (347,399)</u>

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$113,441, will be recognized as a reduction of the total OPEB liability for the measurement year ending December 31, 2022 (i.e. recognized in the city's financial statements September 30, 2023).

Other amounts reported as deferred outflows of resources related to OPEB at September 30, 2022 will be recognized in OPEB expense as follows:

	Deferred Outflow s / (Inflow s) of Resources
Year ended September 30:	
2023	\$163,989
2024	209,802
2025	85,585
2026	8,600
Total	<u>\$467,976</u>

NOTE 12: 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. The City has a liability insurance policy for bodily injury and property damage for the airport through Texas Municipal League Intergovernmental Risk Pool (TMLRP). The airport insurance coverage is \$1,000,000 per occurrence. The City has general liability, law enforcement liability, and error & omissions liability coverage through TMLRP at \$2,000,000 per occurrence. The City informally budgets for current claims based on actuarial valuations and historical data. The City incurred \$161,618 for liability claims and paid \$359,795 for liability insurance premiums for the year ended September 30, 2022. 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 \$10,178,993 in health and prescription claims and paid \$637,505 for administrative costs for the year ended September 30, 2022. The City contributed \$7,999,938 and City employees contributed \$3,033,714 to the health insurance program for the year ended September 30, 2022. Retirees and other agency contributions were \$194,107 for the year ended September 30, 2022.

Estimated health claims that have been incurred but not reported are accrued at year end. The estimated liability for health claims is \$857,921 at September 30, 2022. 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, 2020, 2021 and 2022:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated health claims:				
2020	\$ 795,052	\$ 11,588,504	\$ 11,431,700	\$ 951,856
2021	951,856	8,630,511	8,574,326	1,008,041
2022	1,008,041	10,028,873	10,178,993	857,921

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 \$18,035 and \$111, respectively, for the year ended September 30, 2022.

Property Insurance

The City's property insurance program through TMLIRP included a blanket property insurance policy of \$400,252,405 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 \$100,000 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. Automobile physical damage coverage of \$20,110,124 was maintained on the fleet with a deductible of \$250,000. The City paid \$751,838 in property insurance premiums and \$276,224 for property claims for the year ended September 30, 2022. The following is a walkforward of the activity in the estimated liability account for the year ended September 30, 2020, 2021 and 2022:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated liability claims:				
2020	\$ 775,000	\$ -	\$ 775,000	\$ -
2021	-	305,916	305,916	-
2022	-	276,224	276,224	-

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 \$1,238,142 in worker's compensation claims for the year ended September 30, 2022, and \$194,044 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 \$3,866,535 at September 30, 2022. 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, 2020, 2021 and 2022:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated liability claims:				
2020	\$ 3,413,535	\$ 2,124,170	\$ 1,264,823	\$ 4,272,882
2021	4,272,882	1,408,382	1,416,397	4,264,867
2022	4,264,867	839,810	1,238,142	3,866,535

Summary

The Self-Insurance Fund net position was \$1,869,477 at September 30, 2022.

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 13: DEFICITS IN FUND BALANCE / NET POSITION

At September 30, 2022, the following funds of the City had deficit balances:

Special Revenue Funds:	
HOME	(\$3,148)
Transportation Planning	(\$40)

Funds were available from other sources; therefore no adverse effect to the Special Revenue fund is anticipated.

NOTE 14: 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:

	Due From Other Funds	Due To Other Funds
General Fund:		
Major Governmental Fund	\$ 25,400	\$ -
Nonmajor Governmental Funds	2,508,655	-
Major Enterprise Fund	5,475	-
Nonmajor Enterprise Fund	2,965,288	-
Total General Fund	5,504,818	-
Major Governmental Fund		
General Fund	-	25,400
Total Major Governmental Funds	-	25,400
Nonmajor Governmental Funds:		
General Fund	-	2,508,655
Total Nonmajor Governmental Funds	-	2,508,655
Enterprise Funds		
Major Enterprise Fund		
General Fund	-	5,475
Total Major Enterprise Funds	-	5,475
Nonmajor Enterprise Funds:		
General Fund	-	2,965,288
Total Nonmajor Enterprise Funds	-	2,965,288
Total Enterprise Funds	-	2,970,763
Total All Funds	\$ 5,504,818	\$ 5,504,818

NOTE 15: INTERFUND TRANSFERS

Interfund transfers relate to the funding of deficits by the general fund to the health services fund, transportation planning fund, transit fund, self-insurance fund, and excess amounts to the general fund from the solid waste services fund. Transfers were also made 1) from the general fund to fund several capital projects and 2) from the water fund (capital assets) to the internal service fund. The matching requirements for various grants are also transferred to the related project fund. The airport fund also received \$3,090,483 capital improvements from the capital project fund. Transfers for the year ended September 30, 2022 are as follows:

	Transfer In	Transfer Out
General Fund:		
Capital Project Fund	\$ -	\$ 10,639,062
Nonmajor Governmental Funds	1,357,823	2,696,440
Water Enterprise Fund	-	85,164
Airport Enterprise Fund	-	13,918
Solid Waste Enterprise Fund	2,500,000	34,010
Nonmajor Enterprise Fund	-	1,721,094
Internal Service Fund	-	650,507
Total General Fund	3,857,823	15,840,195
Capital Project Fund		
General Fund	10,639,062	-
Capital Project Fund	2,888,088	2,888,088
Nonmajor Governmental Funds	8,206,871	523
Water Enterprise Fund	485,449	6,294
Solid Waste Enterprise Fund	-	194
Nonmajor Enterprise Fund	21,524	1,356
Internal Service Funds	126,728	56,375
Total Capital Project Fund	22,367,722	2,952,830
Nonmajor Governmental Funds:		
General Fund	2,696,440	1,357,823
Capital Project Fund	523	8,206,871
Solid Waste Enterprise Fund	29,210	-
Airport Enterprise Fund	471,155	-
Total Nonmajor Governmental Funds	3,197,328	9,564,694
Enterprise Funds		
Water Enterprise Fund		
General Fund	85,164	-
Capital Project Fund	6,294	485,449
Internal Service Funds	-	462,227
Airport Enterprise Fund		
General Fund	13,918	-
Nonmajor Governmental Funds	-	471,155
Solid Waste Enterprise Fund		
General Fund	34,010	2,500,000
Capital Project Fund	194	-
Nonmajor Governmental Funds:	-	29,210
Internal Service Funds	-	756,802
Nonmajor Enterprise Funds:		
General Fund	1,721,094	-
Capital Project Fund	1,356	21,524
Internal Service Funds	-	32,054
Total Enterprise Funds	1,862,030	4,758,421
Internal Service Funds:		
General Fund	650,507	-
Capital Project Funds	56,375	126,728
Water Enterprise Fund	1,219,029	-
Nonmajor Enterprise Funds:	32,054	-
Total Internal Service Funds	1,957,965	126,728
Total All Funds	\$ 33,242,868	\$ 33,242,868

NOTE 16: LITIGATION

At September 30, 2022, 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 17: 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.

DCOA's cash balances consist solely of demand deposits.

Property, plant and equipment are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	30-50 years
Machinery and equipment	3-15 years
Improvements other than buildings	10-30 years

DCOA had nine employees as of September 30, 2022. DCOA has an agreement with the City to manage and account for the pension expenses related to their involvement in the Texas Municipal Retirement System (TMRS) and employee healthcare benefits (group health vision, dental, FSA/HSA, etc.)

Cash and Cash Equivalents

Cash and cash equivalents at September 30, 2022 include demand deposits and money markets in DCOA's name. Demand deposits and money markets of \$18,370,146 with a book value of \$17,908,806 in DCOA's name are entirely covered by FDIC insurance and pledged collateral held by DCOA's agent.

Investment

Investments at September 30, 2022 include U.S. Treasury Securities in the amount of \$13,624,524. These securities are classified as Level 1 in the valuation hierarchy.

Accounts Receivable

Receivable at September 30, 2022 including applicable allowances for uncollectible accounts, consist of the following:

Receivables:	
Sales tax	\$ 2,613,127
Accrued interest	81,280
Notes receivable	20,324,743
Other	178,155
Gross receivables	<u>23,197,305</u>
Less allowance for doubtful accounts	<u>(2,107,089)</u>
Net total receivables	<u>\$ 21,090,216</u>

Lease Receivable

DCOA leases a portion of its property to various companies and businesses who use the space to conduct their operations, the terms of which expire 2023 through 2047. The measurement of the lease receivable is based on the present value of lease payments expected to be received during the lease term, such as fixed payments, variable payments that depend on an index or rate, variable payments that are fixed in substance, residual value guarantee payments that are fixed in substance, and any lease incentives payable to the lessee. DCOA recognized \$1,676,320 in lease revenue and \$233,831 in interest revenue during the current fiscal year related to these leases. As of September 30, 2022, DCOA receivable for lease payments was \$26,120,456. Also, DCOA has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease terms. As of September 30, 2022, the balance of the deferred inflow of resources was \$26,023,174.

DCOA recognized lease revenue of approximately \$400,000 as of September 30, 2022 for variable payments not previously included in the measurement of the lease receivable.

The following is a schedule by year of minimum payments to be received under DCOA's leases that are included in the measurement of the lease receivable as of September 30, 2022:

Fiscal Year	Principal	Interest	Total
2023	\$ 2,687,179	\$ 384,155	\$ 3,071,334
2024	2,027,105	350,145	2,377,250
2025	2,090,971	320,278	2,411,249
2026	2,128,463	289,586	2,418,049
2027	2,173,520	258,102	2,431,622
2028-2032	10,898,092	798,886	11,696,978
2033-2037	1,339,480	346,769	1,686,249
2038-2042	1,480,232	206,018	1,686,250
2042-2047	1,295,414	53,586	1,349,000
	<u>\$ 26,120,456</u>	<u>\$ 3,007,525</u>	<u>\$ 29,127,981</u>

GASB No. 87 Excluded Leases – Regulated

In accordance with GASB No. 87, DCOA does not recognize a lease receivable and a deferred inflow of resources for regulated leases. Regulated leases are certain leases that are subject to external laws, regulations, or legal rulings, e.g. the U.S. Department of Transportation and the Federal Aviation Administration, between airports and aeronautical users. Regulated leases include hangars and space in the terminal building, as well as land leases used for aeronautical purposes. The revenue recognized for these leases during the year ended September 30, 2022 was \$226,032.

Future minimum lease payments for regulated leases are as follows:

Fiscal Year	Amount
2023	\$ 75,307
	<u>\$ 75,307</u>

Capital Assets

Capital assets activity for the year ended September 30, 2022, was as follows:

	Balance September 30, 2021	Additions/ Completions	Decreases/ Transfers	Balance September 30, 2022
Capital assets, not being depreciated:				
Land	\$ 2,715,873	\$ -	\$ -	\$ 2,715,873
Construction in Progress	511,906	572,190	(1,043,384)	40,712
Total capital assets, not being depreciated	<u>3,227,779</u>	<u>572,190</u>	<u>(1,043,384)</u>	<u>2,756,585</u>
Capital assets, being depreciated:				
Buildings and improvements	25,230,356	-	-	25,230,356
Improvements other than buildings	20,890,020	-	1,043,384	21,933,404
Machinery and equipment	7,264	-	-	7,264
Vehicles	70,862	-	-	70,862
Total assets being depreciated	<u>46,198,502</u>	<u>-</u>	<u>1,043,384</u>	<u>47,241,886</u>
Less accumulated depreciation for:				
Buildings and improvements	(8,834,343)	(642,077)	-	(9,476,420)
Improvements other than buildings	(5,227,869)	(769,363)	-	(5,997,232)
Machinery and equipment	(5,085)	(1,453)	-	(6,538)
Vehicles	(47,931)	(9,173)	-	(57,104)
Total accumulated depreciation	<u>(14,115,228)</u>	<u>(1,422,066)</u>	<u>-</u>	<u>(15,537,294)</u>
Total capital assets being depreciated, net	<u>32,083,274</u>	<u>(1,422,066)</u>	<u>1,043,384</u>	<u>31,704,592</u>
Capital assets, net	<u>\$ 35,311,053</u>	<u>\$ (849,876)</u>	<u>\$ -</u>	<u>\$ 34,461,177</u>

Depreciation expense for the fiscal year ending September 30, 2022 totaled \$1,422,066.

Long-term liabilities

The following is a summary of DCOA's changes in long-term liabilities for the year ended September 30, 2022:

	Balance at September 30, 2021	Additions	Retirements	Balance at September 30, 2022	Due within one year
Governmental Activities:					
Compensated absences	\$ 90,537	\$ 53,149	\$ (66,335)	\$ 77,351	\$ 7,735
Total Governmental Activities	<u>\$ 90,537</u>	<u>\$ 53,149</u>	<u>\$ (66,335)</u>	<u>\$ 77,351</u>	<u>\$ 7,735</u>

Commitments

The following is a summary of DCOA's commitments at September 30, 2022:

Project	Balance Committed
Eagle Aviation Service Inc. De-Fuel Truck	\$ 11,910
Lancium	2,500,000
Texas State Technical College New Abilene Campus	2,220,400
Marigold and Fulwiler Street Upgrade	3,706,438
City Street Maintenance Fund	3,541,850
ACU Next Lab	2,930,000
Hendrick Medical Center	1,540,000
Access Great Lakes Cheese Development	640,347
Great Lakes Cheese - Job Creation	22,000,000
United Ag & Turf (formerly Quality Implement)	250,000
Defense Economic Adjustment Assistance Grant - Dyess Security Center	9,292
Economic Development Operating Division	672,253
	<u>\$ 40,022,490</u>

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.

Cash Equivalents and Investments

For purposes of the statement of cash flow, ACCHDC considers cash on hand, cash in banks, money market mutual funds, and investments with original maturities of three months or less to be cash equivalents.

The investments of ACCHDC are governed by the Texas Public Funds Investment Act, City of Abilene investment policy, and the bond indenture. In accordance with this policy, ACCHDC may invest in obligations of or guaranteed by the United States government and its agencies and instrumentalities with a readily determinable market value, fully collateralized certificates of deposit, local government investment pools, and no-load money market mutual funds, all of which are authorized by state law.

The money market fund is measured using the amortized cost method of valuation to transact at a \$1.00 share price with the net asset value of the fund normally expected to be \$1 per share.

The ACCHDC maintained the following cash equivalents and investments balances at September 30, 2022:

Investment Type	Value	Weighted Average Maturity (Years)
Cash in bank	\$ 40,925	-
First American Government Obligation Fund Class X (money market mutual fund)	31,240,031	0.05
Total cash equivalents and investments	<u>\$31,280,956</u>	
Portfolio weighted average maturity in years:		0.05

Interest Rate Risk and Concentration Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment or a deposit. In accordance with the bond indenture, funds are held in trust with U.S. Bank and invested as directed by ACCHDC. Funds are invested in permitted investments maturing no later than the date required for their specified purpose.

The percentage of each individual investment in total investment assets are stated below.

Investment Type	Value	% of Total Portfolio
First American Government Obligation Fund Class X (money market mutual fund)	\$31,240,031	100%
Total investments	\$31,240,031	100%

Credit Risk

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. This type of risk is typically expressed in terms of credit ratings issued by a nationally recognized statistical rating organization. The ACCHDC reduces credit risk by limiting investments to those instruments allowed by the Texas Public Funds Investment, City of Abilene investment policy, and the bond indenture. The First American Government Obligation Fund Class X held a credit rating of AAAM by Standard & Poor's as of September 30, 2022.

Custodial Credit Risk

The ACCHDC's demand deposits had a carrying value of \$40,925 at year end and are entirely covered by FDIC insurance and pledged collateral held in ACCHDC's name by the 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.

Restricted Assets

Certain proceeds of hotel 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.

Bond Premiums

Bond premiums are included in the carrying amount of the bonds, and amortized as a component of interest expense over the applicable term of the bonds using the effective interest method.

Capital Assets

Capital assets activity for the year ended September 30, 2022, was as follows:

	Balance September 30, 2021	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2022
Capital assets, not being depreciated:				
Construction in Progress	\$ 3,021,416	\$ 20,493,586	\$ -	\$ 23,515,002
Total capital assets, not being depreciated	3,021,416	20,493,586	-	23,515,002
Capital assets, net	\$ 3,021,416	\$ 20,493,586	\$ -	\$ 23,515,002

Long-Term Debt

The changes in the ACCHDC long-term liabilities for the year ending September 30, 2022 are as follows:

	Restated balance at September 30, 2021	Additions	Retirements	Balance at September 30, 2022	Due Within One Year
Hotel Revenue Bonds	\$ 43,045,000	\$ -	\$ -	\$ 43,045,000	\$ -
Note Payable	2,520,000	-	-	2,520,000	-
Bond Premiums	2,862,877	-	95,429	2,767,448	-
Total Long-term Debt	\$ 48,427,877	\$ -	\$ 95,429	\$ 48,332,448	\$ -

On November 7, 2019 the ACCHDC entered into an economic development agreement with the City of Abilene. Under the terms of the agreement, the City agreed to provide a cash contribution in an amount of \$2,520,000 to be used by ACCHDC for payment of its portion of the development

phase of the downtown convention center hotel project. When all of ACCHDC's bond issuance obligations have been repaid, ACCHDC will repay the City, from its net operating income the \$2,520,000 contribution.

On September 23, 2021, the ACCHDC issued its \$19,435,000 First-Lien Hotel Revenue Bonds, Series 2021A and \$23,610,000 Second-Lien Hotel Revenue Bonds, Series 2021B. The proceeds for the Series 2021 Bonds, together with other sources of funds, including the Hotel Equity Contribution will be used to (a) finance the costs required to design, develop, construct, equip, furnish and open a full-service upscale hotel, having approximately 200 rooms to include guestrooms and suites, appropriate support facilities such as a restaurant(s), a lounge(s), or bar(s), supporting back-of-the-house areas, and food preparation facilities (to the extent not constructed as City facilities), together with such other amenities and features characteristic of a full-service convention center hotel (the "Hotel"); (b) fund capitalized interest (which is intended to cover the period commencing with the date of issuance of the Series 2021 Bonds through six months following the Opening Date of the project); (c) fund debt service reserve funds for the Series 2021 Bonds; (d) fund certain pre-opening expenses; and (e) pay certain costs of issuing the Series 2021 Bonds. The City facilities will be funded with the proceeds of certificates of obligation (secured by the City's ad valorem tax revenues) issued by the City, the City Facilities Equity Contribution, and other available funds of the City.

The following is a schedule of Hotel Revenue Bonds outstanding as of September 30, 2022:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Dates	Amount Outstanding 9/30/21
Hotel Revenue Bond, Series 2021A First-Lien Bonds	09/23/2021	\$ 19,435,000	3.463398%	10-1-50/31	\$ 19,435,000
Hotel Revenue Bond, Series 2021B Second-Lien Bonds	09/23/2021	23,610,000	4.711933%	10-1-50/31	23,610,000
					<u>\$ 43,045,000</u>

The future maturities of the bond principal and interest requirements as of September 30, 2022 are as follows:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2023	\$ -	\$ 1,872,775	\$ 1,872,775
2024	-	1,872,775	1,872,775
2025	205,000	1,870,212	2,075,212
2026	730,000	1,856,213	2,586,213
2027	750,000	1,832,994	2,582,994
2028 - 2032	4,510,000	8,766,844	13,276,844
2033 - 2037	6,080,000	7,740,200	13,820,200
2038 - 2042	8,295,000	6,116,775	14,411,775
2043 - 2047	11,090,000	3,921,700	15,011,700
2048 - 2052	11,385,000	1,075,675	12,460,675
	<u>\$ 43,045,000</u>	<u>\$ 36,926,163</u>	<u>\$ 79,971,163</u>

Commitments

As of September 30, 2022, the Abilene Convention Center Hotel Development Corporation had outstanding commitments of \$19,976,020 for its portion of the construction phase of the downtown convention center hotel project.

Prior period adjustment

Subsequent to the issuance of the September 30, 2021 financial statements, an error was identified relating to the agreement with the City for cash contributions for the payment of ACCHDC's portion of the development phase of the downtown convention center hotel project. According to the agreement, the contribution of \$2,520,000 is to be repaid to the City from ACCHDC's net operating income when all of its bond issuance obligations have been repaid. To correct the error, the beginning net position has been restated:

	September 30, 2021 as previously reported	Adjustment	September 30, 2021 as restated
Net Position	<u>\$9,184,835</u>	<u>(\$2,520,000)</u>	<u>\$6,664,835</u>

The 2021 financial statements of ACCHDC reported a change in net position of \$7,682,500 but it should have been \$5,162,500.

NOTE 18: 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, 2022, there were outstanding encumbrances in the General fund of \$684,169.

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, city facilities and the downtown convention center development.

At fiscal year end, the City's commitments with contractors and vendors are as follows:

Capital Projects	Spent-to-date	Remaining Commitments
Governmental Activities:		
Public safety	\$ 71,232	\$ 1,289,765
Streets and traffic	5,587,552	3,669,110
Public recreation and cultures	1,419,742	4,314,095
Building improvements	3,602,194	1,201,395
Downtown convention center development	16,222,258	12,935,380
Software	279,986	1,278,598
Business-Type Activities:		
Water and Sewer	15,339,163	27,148,654
Airport construction	1,745,012	325,250
Total	<u>\$ 44,267,139</u>	<u>\$ 52,162,247</u>

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

NOTE 19: NEW PRONOUNCEMENTS

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

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 financial statements that ends June 30, 2023.

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 financial statements starting with the fiscal year that ends June 30, 2023.

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections – Amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior period, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this statement are effective for financial statement for fiscal years beginning after June 15, 2023.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement clarifies the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023.

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

NOTE 20: RESTATEMENT OF PREVIOUSLY REPORTED NET POSITION AND FUND BALANCE

Change in Reporting Entity

Previously, the City presented the airport as part of the general fund. On October 1, 2021, management took the position that the airport should cover its operating costs with charges to customers and related operating grants and should be treated as a business type activity going forward. The previously reported fund balance / net position of the airport as of September 30, 2021 was moved into the net position of a stand-alone enterprise fund and the net position of the government-wide business type activities. The effect of these changes made to the accompanying balance sheet and statement of net position (government-wide and fund financial statements) as of September 30, 2021 is presented below.

The effect of the above item on to the accompanying balance sheet, statements of net position (government-wide and fund financial statements) and cash flows as of September 30, 2021 is presented below.

	September 30, 2021 previously reported	Adjustments for Change in Reporting Entity	September 30, 2021 as restated
Government-wide			
Net Position			
Governmental Activities	\$ 233,640,724	\$ (78,816,074)	\$ 154,824,650
Business-Type Activities	236,918,877	78,816,074	315,734,951
	<u>\$ 470,559,601</u>	<u>\$ -</u>	<u>\$ 470,559,601</u>
Governmental Funds			
Fund Balance			
General Fund	\$ 35,983,580	\$ -	\$ 35,983,580
Capital Project Fund	61,572,631	(2,924,064)	58,648,567
Nonmajor governmental funds	11,492,270	-	11,492,270
Total Government Funds	<u>\$ 109,048,481</u>	<u>\$ (2,924,064)</u>	<u>\$ 106,124,417</u>
Enterprise Funds			
Net Position			
Water and Sewer	\$ 228,340,222	\$ -	\$ 228,340,222
Airport	-	78,816,074	78,816,074
Solid Waste	6,179,049	-	6,179,049
Nonmajor enterprise funds	3,779,384	-	3,779,384
Total Enterprise Funds	<u>\$ 238,298,655</u>	<u>\$ 78,816,074</u>	<u>\$ 317,114,729</u>
Enterprise Funds			
Cash and Cash Equivalents			
Water and Sewer	\$ 62,856,405	\$ -	\$ 62,856,405
Airport	-	3,002,295	3,002,295
Solid Waste	4,679,172	-	4,679,172
Nonmajor enterprise funds	1,805,756	-	1,805,756
Total Enterprise Funds	<u>\$ 69,341,333</u>	<u>\$ 3,002,295</u>	<u>\$ 72,343,628</u>



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, 2022

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	\$ 41,491,230	\$ 41,341,230	\$ 41,463,378	\$ (103,971)	\$ 41,359,407	\$ 18,177
General sales and use tax	37,423,550	42,360,530	43,831,533	(661,415)	43,170,118	809,588
Selective sales and use taxes	460,000	495,000	528,779	-	528,779	33,779
Franchise fees	9,240,090	9,363,470	9,431,468	56,513	9,487,981	124,511
Assessments	-	-	260	-	260	260
Other taxes	3,363,070	3,363,070	3,363,070	-	3,363,070	-
Penalties and interest	346,400	346,400	434,730	-	434,730	88,330
Licenses and permits	1,437,280	1,435,400	2,063,257	-	2,063,257	627,857
Intergovernmental revenues	68,510	68,510	4,604,442	-	4,604,442	4,535,932
Charges for services	3,479,521	3,118,639	3,137,217	-	3,137,217	18,578
Fines and forfeitures	976,170	933,813	1,044,143	(33,689)	1,010,454	76,641
Interest earnings net of change in fair value of investments	17,590	174,478	241,511	96,637	338,148	163,670
Interest income leases	-	-	1,944	(1,944)	-	-
Contributions and donations	65,000	21,000	19,182	-	19,182	(1,818)
Miscellaneous	8,203,090	8,346,368	8,613,509	1,061	8,614,570	268,202
Total Revenue	106,571,501	111,367,908	118,778,423	(646,808)	118,131,615	6,763,707
EXPENDITURES: (Exhibit D-4)						
General Services and Administration	16,880,551	16,372,382	15,688,660	4,241	15,692,901	679,481
Infrastructure and Development	10,927,879	10,461,391	9,593,282	88,360	9,681,642	779,749
Public Safety	58,773,268	60,192,427	60,080,122	80,928	60,161,050	31,377
Community Services	16,660,178	16,901,705	17,756,179	(1,193,869)	16,562,310	339,395
Debt Service:						
Principal	-	-	137,573	(137,573)	-	-
Interest	-	-	17,427	(17,427)	-	-
Total Expenditures	103,241,876	103,927,905	103,273,243	(1,175,340)	102,097,903	1,830,002
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	3,329,625	7,440,003	15,505,180	528,532	16,033,712	8,593,709
OTHER FINANCING SOURCES (USES):						
Issuance of debt for leases	-	-	1,352,417	(1,352,417)	-	-
Proceeds from sale of capital assets	-	-	1,470	-	1,470	1,470
Transfers in	4,101,264	3,971,240	3,857,823	138,328	3,996,151	24,911
Transfers out	(7,528,996)	(15,899,402)	(15,840,195)	-	(15,840,195)	59,207
Total Other Financing Sources (Uses)	(3,427,732)	(11,928,162)	(10,628,485)	(1,214,089)	(11,842,574)	85,588
NET CHANGE IN FUND BALANCE	(98,107)	(4,488,159)	4,876,695	(685,557)	4,191,138	8,679,297
FUND BALANCE BEGINNING OF YEAR	30,894,328	30,894,328	35,983,580	(5,089,252)	30,894,328	-
FUND BALANCE AT END OF YEAR	\$ 30,796,221	\$ 26,406,169	\$ 40,860,275	\$ (5,774,809)	\$ 35,085,466	\$ 8,679,297

CITY OF ABILENE, TEXAS

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

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

 For the year ending September 30, 2022 ¹

	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
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 (asset) 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 (asset) 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.

Notes to Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios

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	Measurement Date 12/31/20 ⁽¹⁾	Measurement Date 12/31/21
\$ 7,281,125	\$ 7,536,316	\$ 7,873,277	\$ 8,586,966	\$ 8,834,189
19,126,024	19,656,954	20,248,564	20,975,143	21,714,515
-	-	-	-	-
(1,142,179)	(839,185)	(951,940)	(290,523)	(943,482)
-	-	1,068,331	-	-
(16,971,244)	(18,082,630)	(17,433,334)	(18,228,555)	(18,654,498)
\$ 8,293,726	\$ 8,271,455	\$ 10,804,898	\$ 11,043,031	\$ 10,950,724
288,193,568	296,487,294	304,758,749	315,563,647	326,606,678
\$ 296,487,294	\$ 304,758,749	\$ 315,563,647	\$ 326,606,678	\$ 337,557,402
\$ 5,275,439	\$ 5,759,096	\$ 5,882,073	\$ 6,485,700	\$ 6,601,699
3,490,207	3,605,893	3,767,118	4,108,596	4,212,488
35,491,094	(8,478,734)	41,060,916	22,662,621	40,856,883
(16,971,244)	(18,082,630)	(17,433,334)	(18,228,555)	(18,654,498)
(184,022)	(164,007)	(232,301)	(146,842)	(189,306)
(9,326)	(8,569)	(6,978)	(5,730)	1,297
\$ 27,092,148	\$ (17,368,951)	\$ 33,037,494	\$ 14,875,790	\$ 32,828,563
256,203,836	283,295,984	265,927,033	298,964,527	313,840,317
\$ 283,295,984	\$ 265,927,033	\$ 298,964,527	\$ 313,840,317	\$ 346,668,880
\$ 13,191,310	\$ 38,831,716	\$ 16,599,120	\$ 12,766,361	\$ (9,111,478)
95.55%	87.26%	94.74%	96.09%	102.70%
\$ 49,464,164	\$ 51,512,756	\$ 53,815,971	\$ 58,694,230	\$ 60,178,402
26.67%	75.38%	30.84%	21.75%	-15.14%

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, 2022 ¹

	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	Measurement Date 9/30/21	Measurement Date 9/30/22
\$ 2,230,317	\$ 2,297,343	\$ 2,309,391	\$ 2,534,072	\$ 2,549,823	\$ 2,741,060
8,249,550	8,493,830	8,614,997	8,819,171	9,050,308	9,202,818
-	-	141,190	-	-	-
-	(1,357,662)	-	(351,550)	(971,396)	-
-	-	6,418,623	-	-	-
(6,799,344)	(8,187,462)	(7,956,862)	(7,375,559)	(8,495,671)	(9,077,349)
\$ 3,680,523	\$ 1,246,049	\$ 9,527,339	\$ 3,626,134	\$ 2,133,064	\$ 2,866,529
104,288,742	107,969,265	109,215,314	118,742,653	122,368,787	124,501,851
\$ 107,969,265	\$ 109,215,314	\$ 118,742,653	\$ 122,368,787	\$ 124,501,851	\$ 127,368,380
\$ 2,541,026	\$ 2,603,746	\$ 2,742,367	\$ 3,218,117	\$ 3,414,114	\$ 3,758,848
1,742,417	1,785,425	1,985,350	2,310,095	2,442,115	2,688,258
4,983,880	3,508,260	1,890,470	2,636,330	11,298,096	(10,880,614)
-	-	-	-	-	-
(6,799,344)	(8,187,462)	(7,956,862)	(7,375,559)	(8,495,671)	(9,077,349)
(29,699)	(38,825)	(100,717)	(100,662)	(90,196)	(104,518)
\$ 2,438,280	\$ (328,856)	\$ (1,439,392)	\$ 688,321	\$ 8,568,458	\$ (13,615,375)
55,018,029	57,456,309	57,127,453	55,688,061	56,376,382	64,944,840
\$ 57,456,309	\$ 57,127,453	\$ 55,688,061	\$ 56,376,382	\$ 64,944,840	\$ 51,329,465
\$ 50,512,956	\$ 52,087,861	\$ 63,054,592	\$ 65,992,405	\$ 59,557,011	\$ 76,038,915
53.22%	52.31%	46.90%	46.07%	52.16%	40.30%
\$ 13,200,135	\$ 13,525,947	\$ 14,246,004	\$ 15,235,053	\$ 16,066,923	\$ 17,687,883
382.67%	385.10%	442.61%	433.16%	370.68%	429.89%

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
Actuarially determined contributions	\$ 4,712,585	\$ 4,794,915	\$ 5,097,814	\$ 5,597,011	\$ 5,776,962
Contributions in relation to the actuarially determined contribution	4,712,585	4,794,915	5,097,814	5,597,011	5,776,962
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 44,782,080	\$ 47,341,203	\$ 48,853,670	\$ 50,795,393	\$ 52,526,421
Contributions as a percentage of covered payroll	10.52%	10.13%	10.43%	11.02%	11.00%
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022		
Actuarially determined contributions	\$ 6,403,205	\$ 6,480,812	\$ 6,960,209		
Contributions in relation to the actuarially determined contribution	6,403,205	6,480,812	6,960,209		
Contribution deficiency (excess)	\$ -	\$ -	\$ -		
Covered payroll	\$ 58,117,853	\$ 58,963,372	\$ 64,744,941		
Contributions as a percentage of covered payroll	11.02%	10.99%	10.75%		

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	24 years (longest amortization ladder)
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
\$ 2,506,895	\$ 2,508,282	\$ 2,541,026	\$ 2,603,746	\$ 2,742,367
2,506,895	2,508,282	2,541,026	2,603,746	2,742,367
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 13,022,831	\$ 13,030,036	\$ 13,200,135	\$ 13,525,947	\$ 14,246,004
19.25%	19.25%	19.25%	19.25%	19.25%

Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
\$ 3,218,117	\$ 3,414,114	\$ 3,758,848
3,218,117	3,414,114	3,758,848
\$ -	\$ -	\$ -
\$ 15,235,053	\$ 16,066,923	\$ 17,687,883
21.12%	21.25%	21.25%

Abilene Firemen's Relief and Retirement Fund

Valuation Date: October 1, 2021. 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	29.4 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	Sex Distinct with mortality improvement 5 years beyond the valuation date using scale MP-2021 and a base year of 2010.
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

Exhibit C-4

Texas Municipal Retirement System

Changes in the Total OPEB Liability and Related Ratios

Last Ten Fiscal Years *

	Measurement Date 12/31/17	Measurement Date 12/31/18	Measurement Date 12/31/19	Measurement Date 12/31/20	Measurement Date 12/31/21
Changes in the Total OPEB Liability					
Total OPEB Liability - beginning of year	\$ 3,712,205	\$ 4,233,499	\$ 4,085,008	\$ 4,898,945	\$ 5,658,661
Changes for the year					
Service Cost	128,607	149,387	134,540	199,560	228,678
Interest on Total OPEB Liability	141,817	141,749	153,051	136,658	113,956
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	-	(120,242)	(155,696)	(219,524)	(116,819)
Changes in assumptions or other inputs	300,334	(267,872)	735,858	701,716	170,077
Benefit payments **	(49,464)	(51,513)	(53,816)	(58,694)	(150,446)
Net changes	521,294	(148,491)	813,937	759,716	245,446
Total OPEB Liability - end of year	<u>\$ 4,233,499</u>	<u>\$ 4,085,008</u>	<u>\$ 4,898,945</u>	<u>\$ 5,658,661</u>	<u>\$ 5,904,107</u>
Covered employee payroll	\$ 49,464,164	\$ 51,512,756	\$ 53,815,971	\$ 58,694,230	\$ 64,744,941
Contributions as a percentage of covered employee payroll	8.56%	7.93%	9.10%	9.64%	9.12%

* 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.

*** There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefits for the OPEB plan.

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	\$ 4,876,695
Adjustments – increases (decreases) due to:	
Outstanding encumbrances established in current year	(562,028)
Payments against prior year encumbrances	384,951
Transfer from Hotel Motel Fund	138,328
Unrealized gain due to change in fair value of investments	96,637
Accrued interest income not included in budget	(833)
GASB 33 adjustment	<u>(742,562)</u>
Net change in fund balance – budget basis	<u>\$ 4,191,138</u>

Budget Amendments

The original budget of the General Fund was amended once during fiscal year 2022. The original and final budgets are presented in the accompanying schedule.



COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES





GOVERNMENTAL ACTIVITIES





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.

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

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 and Grants: The function of this fund is to account for the activities of the Abilene -Taylor County Public Health District (ATCPHD). ATCPHD provides community-based health care to residents of the City of Abilene and Taylor County. Financing is provided from the General Fund to the extent that federal and state grants, county contributions, patient fees and other miscellaneous revenue are not sufficient to provide support for operations.

Transportation Planning: 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 Occupancy Tax: This fund accounts for the revenues and related expenditures of the hotel/motel occupancy tax.

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.

CITY OF ABILENE, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2022

	Special Revenue Funds			
	Section 108 Loan Guarantee	Community Development	Home	Health Services and Grants
ASSETS:				
Cash and cash equivalents	\$ 67,039	\$ -	\$ -	\$ 1,025,418
Investments	-	-	-	-
Accounts receivable, net	-	-	-	4,633
Due from other governments	-	71,423	35,322	814,491
Prepaid items	-	-	-	-
Lease accounts receivable	-	-	-	-
Note receivable	1,859,278	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
TOTAL ASSETS	\$ 1,926,317	\$ 71,423	\$ 35,322	\$ 1,844,542
LIABILITIES AND FUND BALANCES:				
LIABILITIES:				
Accounts payable	\$ -	\$ 43,863	\$ 1,006	\$ 166,500
Retainage payable	-	-	-	-
Accrued expenditures	-	-	-	33,909
Due to other funds	-	19,277	37,464	683,673
Other deposits and liabilities	67,039	-	-	-
Unearned revenues	1,859,278	-	-	-
Total Liabilities	1,926,317	63,140	38,470	884,082
DEFERRED INFLOWS OF RESOURCES:				
Leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES:				
Non-spendable:				
Prepaid items	-	-	-	-
Restricted for:				
Debt service	-	-	-	-
Other purposes	-	8,283	-	-
Committed to:				
Other purposes	-	-	-	960,460
Unassigned (deficit)	-	-	(3,148)	-
Total Fund Balances	-	8,283	(3,148)	960,460
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,926,317	\$ 71,423	\$ 35,322	\$ 1,844,542

Transportation Planning	Court Funds	Seized Funds	Miscellaneous Projects	Miscellaneous Grants
\$ -	\$ 565,380	\$ 297,792	\$ 351,577	\$ -
-	164,848	86,797	102,438	-
-	-	-	54,712	1,888,700
45,745	-	-	-	110,125
-	-	-	31,350	7,274
-	-	-	4,035	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 45,745</u>	<u>\$ 730,228</u>	<u>\$ 384,589</u>	<u>\$ 544,112</u>	<u>\$ 2,006,099</u>
\$ 2,417	\$ -	\$ 14,725	\$ 9,666	\$ 23,551
-	-	-	10,505	-
2,137	-	-	-	-
41,231	-	-	-	1,724,989
-	-	-	-	-
-	-	-	-	-
<u>45,785</u>	<u>-</u>	<u>14,725</u>	<u>20,171</u>	<u>1,748,540</u>
-	-	-	4,019	-
-	-	-	4,019	-
-	-	-	31,350	7,274
-	-	-	-	-
-	730,228	369,864	488,572	250,285
-	-	-	-	-
(40)	-	-	-	-
<u>(40)</u>	<u>730,228</u>	<u>369,864</u>	<u>519,922</u>	<u>257,559</u>
<u>\$ 45,745</u>	<u>\$ 730,228</u>	<u>\$ 384,589</u>	<u>\$ 544,112</u>	<u>\$ 2,006,099</u>

CITY OF ABILENE, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2022

	Special Revenue Funds			
	Hotel Occupancy Tax	Abilene Reinvestment Zone #2	Downtown Hotel Operating Fund	Street Maintenance Fund
ASSETS:				
Cash and cash equivalents	\$ 1,311,248	\$ 442,249	\$ 252,641	\$ 1,653,738
Investments	-	128,919	73,752	476,675
Accounts receivable, net	387,607	-	846	1,031,448
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
Lease accounts receivable	-	-	718,067	-
Note receivable	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
TOTAL ASSETS	\$ 1,698,855	\$ 571,168	\$ 1,045,306	\$ 3,161,861
LIABILITIES AND FUND BALANCES:				
LIABILITIES:				
Accounts payable	\$ 220,968	\$ -	\$ -	\$ 62,626
Retainage payable	-	-	-	-
Accrued expenditures	-	-	-	-
Due to other funds	-	-	-	-
Other deposits and liabilities	-	-	-	-
Unearned revenues	-	-	-	53,810
Total Liabilities	220,968	-	-	116,436
DEFERRED INFLOWS OF RESOURCES:				
Leases	-	-	713,804	-
Total Deferred Inflows of Resources	-	-	713,804	-
FUND BALANCES:				
Non-spendable:				
Prepaid items	-	-	-	-
Restricted for:				
Debt service	-	-	-	-
Other purposes	1,477,887	571,168	331,502	-
Committed to:				
Other purposes	-	-	-	3,045,425
Assigned to:				
Unassigned (deficit)	-	-	-	-
Total Fund Balances	1,477,887	571,168	331,502	3,045,425
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,698,855	\$ 571,168	\$ 1,045,306	\$ 3,161,861

Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ 5,967,082	\$ 702	\$ 5,967,784
1,033,429	56,457	1,089,886
3,367,946		3,367,946
1,077,106	-	1,077,106
38,624	-	38,624
722,102	-	722,102
1,859,278	-	1,859,278
-	2,443,694	2,443,694
-	654,226	654,226
<u>\$ 14,065,567</u>	<u>\$ 3,155,079</u>	<u>\$ 17,220,646</u>
\$ 545,322	\$ 2,700	\$ 548,022
10,505	-	10,505
36,046	-	36,046
2,506,634	2,021	2,508,655
67,039	-	67,039
<u>1,913,088</u>	<u>-</u>	<u>1,913,088</u>
5,078,634	4,721	5,083,355
717,823	-	717,823
<u>717,823</u>	<u>-</u>	<u>717,823</u>
38,624	-	38,624
-	3,150,358	3,150,358
4,227,789	-	4,227,789
4,005,885	-	4,005,885
<u>(3,188)</u>	<u>-</u>	<u>(3,188)</u>
8,269,110	3,150,358	11,419,468
<u>\$ 14,065,567</u>	<u>\$ 3,155,079</u>	<u>\$ 17,220,646</u>

CITY OF ABILENE, TEXAS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -

Nonmajor Governmental Funds

Year ended September 30, 2022

	Section 108 Loan Guarantee	Community Development	Home	Health Services and Grants
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	159,310
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	389,086
Intergovernmental revenues	-	842,792	475,805	2,955,207
Investment earnings net of change in fair value of investments	-	-	-	-
Interest income leases	-	-	-	-
Donations and contributions	-	-	-	88,210
Miscellaneous	-	10,336	-	128,118
Total Revenues	-	853,128	475,805	3,719,931
EXPENDITURES:				
Current:				
General Services and Administration	-	-	-	-
Infrastructure and Development	-	848,581	478,953	-
Public Safety	-	-	-	4,989,751
Community Services	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fees and other charges	-	-	-	-
Total Expenditures	-	848,581	478,953	4,989,751
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	4,547	(3,148)	(1,269,820)
OTHER FINANCING SOURCES (USES):				
Issuance of debt for lease financing	-	-	-	-
Transfers in	-	-	4,717	1,630,620
Transfers out	-	-	-	(131,550)
Total Other Financing Sources (Uses)	-	-	4,717	1,499,070
NET CHANGE IN FUND BALANCES	-	4,547	1,569	229,250
FUND BALANCES BEGINNING OF YEAR	-	3,736	(4,717)	731,210
FUND BALANCES END OF YEAR	\$ -	\$ 8,283	\$ (3,148)	\$ 960,460

Transportation Planning	Court Funds	Seized Funds	Miscellaneous Projects	Miscellaneous Grants
\$ -	\$ -	\$ -	\$ 188,322	\$ -
-	-	-	-	-
-	138,847	25,455	-	-
-	-	-	-	-
239,624	-	-	7,597	724,905
-	5,359	2,931	68	-
-	-	-	42	-
-	-	-	170,621	73,563
-	-	-	81,527	-
239,624	144,206	28,386	448,177	798,468
-	115,095	-	401,991	410,136
249,642	-	-	-	-
-	-	118,973	146,278	593,100
-	-	-	234,436	-
12,018	-	-	-	-
78	-	-	-	-
-	-	-	-	-
261,738	115,095	118,973	782,705	1,003,236
(22,114)	29,111	(90,587)	(334,528)	(204,768)
22,074	-	-	-	-
67	-	-	-	20,136
-	(78,271)	-	-	-
22,141	(78,271)	-	-	20,136
27	(49,160)	(90,587)	(334,528)	(184,632)
(67)	779,388	460,451	854,450	442,191
\$ (40)	\$ 730,228	\$ 369,864	\$ 519,922	\$ 257,559

CITY OF ABILENE, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Nonmajor Governmental Funds
Year Ended September 30, 2022

	Special Revenue Funds			
	Hotel Occupancy Tax	Abilene Reinvestment Zone #2	Downtown Hotel Operating Fund	Street Maintenance Fund
REVENUES:				
Taxes	\$ 4,480,435	\$ 612,125	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	5,552,656
Intergovernmental revenues	-	-	-	-
Investment earnings net of change in fair value of investments	-	7,877	2,054	10,582
Interest income leases	-	-	11,119	-
Donations and contributions	-	-	-	257,577
Miscellaneous	369,153	-	101,990	-
	<u>4,849,588</u>	<u>620,002</u>	<u>115,163</u>	<u>5,820,815</u>
Total Revenues				
	<u>4,849,588</u>	<u>620,002</u>	<u>115,163</u>	<u>5,820,815</u>
EXPENDITURES:				
Current:				
General Services and Administration	2,160,969	-	-	-
Infrastructure and Development	-	50,000	-	594,163
Public Safety	-	-	-	-
Community Services	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fees and other charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>2,160,969</u>	<u>50,000</u>	<u>-</u>	<u>594,163</u>
Total Expenditures				
	<u>2,160,969</u>	<u>50,000</u>	<u>-</u>	<u>594,163</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2,688,619	570,002	115,163	5,226,652
OTHER FINANCING SOURCES (USES):				
Issuance of debt for lease financing	-	-	-	-
Transfers in	-	-	-	1,040,900
Transfers out	(1,279,552)	(638,000)	-	(7,437,321)
	<u>(1,279,552)</u>	<u>(638,000)</u>	<u>-</u>	<u>(6,396,421)</u>
Total Other Financing Sources (Uses)				
	<u>(1,279,552)</u>	<u>(638,000)</u>	<u>-</u>	<u>(6,396,421)</u>
NET CHANGE IN FUND BALANCES	1,409,067	(67,998)	115,163	(1,169,769)
FUND BALANCES BEGINNING OF YEAR	68,820	639,166	216,339	4,215,194
	<u>68,820</u>	<u>639,166</u>	<u>216,339</u>	<u>4,215,194</u>
FUND BALANCES END OF YEAR	\$ 1,477,887	\$ 571,168	\$ 331,502	\$ 3,045,425
	<u>\$ 1,477,887</u>	<u>\$ 571,168</u>	<u>\$ 331,502</u>	<u>\$ 3,045,425</u>

Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ 5,280,882	\$ 12,668,791	\$ 17,949,673
159,310	-	159,310
164,302	-	164,302
5,941,742	-	5,941,742
5,245,930	-	5,245,930
28,871	32,430	61,301
11,161	-	11,161
589,971	-	589,971
691,124	45,559	736,683
<u>18,113,293</u>	<u>12,746,780</u>	<u>30,860,073</u>
3,088,191	-	3,088,191
2,221,339	-	2,221,339
5,848,102	-	5,848,102
234,436	-	234,436
12,018	7,955,000	7,967,018
78	5,013,080	5,013,158
-	215,339	215,339
-	-	-
<u>11,404,164</u>	<u>13,183,419</u>	<u>24,587,583</u>
6,709,129	(436,639)	6,272,490
22,074	-	22,074
2,696,440	500,888	3,197,328
(9,564,694)	-	(9,564,694)
<u>(6,846,180)</u>	<u>500,888</u>	<u>(6,345,292)</u>
(137,051)	64,249	(72,802)
<u>8,406,161</u>	<u>3,086,109</u>	<u>11,492,270</u>
<u>\$ 8,269,110</u>	<u>\$ 3,150,358</u>	<u>\$ 11,419,468</u>

CITY OF ABILENE, TEXAS
General Fund
Schedule of Revenues - Budget and Actual - Budget Basis
Year Ended September 30, 2022
With Comparative Totals for Year Ended September 30, 2021

Exhibit D-3
Page 1

	2022					2021	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
TAXES AND FRANCHISE FEES							
General Property Taxes							
Current	\$ 41,022,980	\$ 40,872,980	\$ 41,120,807	\$ -	\$ 41,120,807	\$ 247,827	\$ 39,388,044
Delinquent	468,250	468,250	342,571	(103,971)	238,600	(229,650)	554,197
Total general property taxes	41,491,230	41,341,230	41,463,378	(103,971)	41,359,407	18,177	39,942,241
General sales and use taxes	37,423,550	42,360,530	43,831,533	(661,415)	43,170,118	809,588	38,625,000
Selective sales and use taxes	460,000	495,000	528,779	-	528,779	33,779	527,747
Franchise fees	9,240,090	9,363,470	9,431,468	56,513	9,487,981	124,511	7,622,773
Assessments	-	-	260	-	260	260	250
Other taxes	3,363,070	3,363,070	3,363,070	-	3,363,070	-	2,990,560
Penalties, interest, delinquent taxes	346,400	346,400	434,730	-	434,730	88,330	434,809
Total taxes and franchise fees	92,324,340	97,269,700	99,053,218	(708,873)	98,344,345	1,074,645	90,143,380
LICENSES AND PERMITS:							
Licenses and permits	1,437,280	1,435,400	2,063,257	-	2,063,257	627,857	1,928,230
INTERGOVERNMENTAL REVENUE:							
Federal grants and programs	-	-	4,534,542	-	4,534,542	4,534,542	16,752,452
State grants and programs	9,000	9,000	10,387	-	10,387	1,387	59,292
County and other programs	59,510	59,510	59,513	-	59,513	3	60,310
Total intergovernmental revenue	68,510	68,510	4,604,442	-	4,604,442	4,535,932	16,872,054
CHARGES FOR SERVICES:							
Animal services charges	288,151	288,151	234,938	-	234,938	(53,213)	219,483
Convention center charges	872,470	694,500	580,598	-	580,598	(113,902)	300,180
General charges	-	-	152	-	152	152	203
Finance charges	60,860	60,860	66,103	-	66,103	5,243	53,433
Planning and development charges	187,260	151,260	195,152	-	195,152	43,892	200,670
Public works charges	51,414	44,096	76,664	-	76,664	32,568	50,208
Public safety charges	1,075,610	867,353	972,145	-	972,145	104,792	1,166,631
Airport charges	-	-	-	-	-	-	1,414,315
Recreation and senior program charges	392,460	365,410	428,576	-	428,576	63,166	313,106
Swimming pool/Adventure cove charges	405,686	489,736	400,936	-	400,936	(88,800)	289,456
Cemetery charges	134,350	134,350	151,675	-	151,675	17,325	176,925
Other miscellaneous charges	11,260	22,923	30,278	-	30,278	7,355	17,004
	3,479,521	3,118,639	3,137,217	-	3,137,217	18,578	4,201,614
FINES AND FORFEITURES:							
Municipal court fines	974,470	924,520	1,033,513	(33,689)	999,824	75,304	1,010,002
Library fines	1,700	9,293	10,630	-	10,630	1,337	2,847
	976,170	933,813	1,044,143	(33,689)	1,010,454	76,641	1,012,849
INTEREST AND MISCELLANEOUS:							
Investment earnings net of change							
in fair value of investments	17,590	174,478	241,511	96,637	338,148	163,670	30,955
Interest income leases	-	-	1,944	(1,944)	-	-	-
Rents and royalties	372,890	373,390	368,721	1,061	369,782	(3,608)	634,234
Recoveries of expenditures	7,697,800	7,795,605	7,976,840	-	7,976,840	181,235	6,740,093
Property damage claims	-	12,180	38,632	-	38,632	26,452	16,748
Contributions and donations	65,000	21,000	19,182	-	19,182	(1,818)	655,885
Other miscellaneous revenue	132,400	165,193	229,316	-	229,316	64,123	306,012
	8,285,680	8,541,846	8,876,146	95,754	8,971,900	430,054	8,383,927
TOTAL REVENUE	\$ 106,571,501	\$ 111,367,908	\$ 118,778,423	\$ (646,808)	\$ 118,131,615	\$ 6,763,707	\$ 122,542,054

	2022					2021	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
CITY ATTORNEY'S OFFICE							
Personnel services	\$ 919,947	\$ 858,621	\$ 829,817	\$ -	\$ 829,817	\$ 28,804	\$ 796,822
Supplies	20,500	20,500	20,249	(1,209)	19,040	1,460	18,598
Other services and charges	43,907	43,978	35,905	-	35,905	8,073	35,932
Total City Attorney's Office	984,354	923,099	885,971	(1,209)	884,762	38,337	851,352
CITY MANAGER'S OFFICE							
City Manager							
Personnel services	966,516	946,289	942,901	-	942,901	3,388	1,077,313
Supplies	2,100	3,200	2,903	-	2,903	297	9,865
Other services and charges	276,439	227,302	199,976	11,000	210,976	16,326	122,556
	1,245,055	1,176,791	1,145,780	11,000	1,156,780	20,011	1,209,734
Animal Services:							
Personnel services	1,146,584	1,010,180	933,089	-	933,089	77,091	894,196
Supplies	186,560	178,160	160,003	2,523	162,526	15,634	147,326
Maintenence	5,000	11,000	8,033	-	8,033	2,967	4,022
Other services and charges	363,105	465,265	449,171	-	449,171	16,094	459,395
	1,701,249	1,664,605	1,550,296	2,523	1,552,819	111,786	1,504,939
Marketing and Communication:							
Personnel services	244,093	245,599	245,592	-	245,592	7	-
Other services and charges	24,570	27,870	16,195	-	16,195	11,675	-
	268,663	273,469	261,787	-	261,787	11,682	-
Convention Center:							
Personnel services	828,337	757,705	673,875	-	673,875	83,830	678,905
Supplies	59,950	56,050	49,125	(10,036)	39,089	16,961	37,503
Maintenence	186,220	141,220	87,233	(14,895)	72,338	68,882	78,916
Other services and charges	383,469	307,588	305,606	-	305,606	1,982	235,781
	1,457,976	1,262,563	1,115,839	(24,931)	1,090,908	171,655	1,031,105
Total City Manager's Office	4,672,943	4,377,428	4,073,702	(11,408)	4,062,294	315,134	3,745,778
CITY SECRETARY'S OFFICE							
City Secretary:							
Personnel services	180,147	216,759	216,747	-	216,747	12	171,613
Supplies	2,250	4,300	3,631	-	3,631	669	2,165
Other services and charges	88,358	108,772	108,756	-	108,756	16	241,388
	270,755	329,831	329,134	-	329,134	697	415,166
City Council:							
Supplies	2,640	2,640	1,782	-	1,782	858	2,065
Other services and charges	112,340	111,340	111,578	(15,000)	96,578	14,762	88,262
	114,980	113,980	113,360	(15,000)	98,360	15,620	90,327
Records & Managements:							
Supplies	1,000	1,000	-	-	-	1,000	-
Other services and charges	15,260	41,630	41,214	-	41,214	416	-
	16,260	42,630	41,214	-	41,214	1,416	-
Permits & Licenses:							
Other services and charges	200	1,100	1,091	-	1,091	9	-
	200	1,100	1,091	-	1,091	9	-

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2022
With comparative Totals for Year Ended September 30, 2021

Exhibit D-4
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	2022						2021
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
CITY SECRETARY'S OFFICE (Cont.)							
Elections:							
Other services and charges	\$ 40,000	\$ 24,400	\$ 23,574	\$ -	\$ 23,574	\$ 826	\$ -
	40,000	24,400	23,574	-	23,574	826	-
Total City Secretary's Office	442,195	511,941	508,373	(15,000)	493,373	18,568	505,493
HUMAN RESOURCES:							
Human Resource Services:							
Personnel services	714,667	594,613	573,945	-	573,945	20,668	1,193,455
Supplies	32,000	18,610	17,273	-	17,273	1,337	39,391
Other services and charges	151,399	184,995	183,596	-	183,596	1,399	689,647
	898,066	798,218	774,814	-	774,814	23,404	1,922,493
Civil Services:							
Supplies	300	300	-	-	-	300	-
Other services and charges	98,000	105,507	105,454	-	105,454	53	-
	98,300	105,807	105,454	-	105,454	353	-
Workforce Services:							
Personnel services	178,373	284,432	257,727	-	257,727	26,705	-
Supplies	700	700	282	-	282	418	-
Other services and charges	20,891	44,553	44,528	-	44,528	25	-
	199,964	329,685	302,537	-	302,537	27,148	-
Employee Benefits:							
Personnel services	98,600	151,779	151,701	-	151,701	78	-
Supplies	1,000	2,000	1,816	-	1,816	184	-
Other services and charges	170,958	223,860	219,026	-	219,026	4,834	-
	270,558	377,639	372,543	-	372,543	5,096	-
Payroll:							
Personnel services	260,074	245,039	224,140	-	224,140	20,899	-
Supplies	500	500	478	-	478	22	-
Other services and charges	8,970	4,970	4,400	-	4,400	570	-
	269,544	250,509	229,018	-	229,018	21,491	-
Employee Training:							
Personnel services	85,495	85,455	84,297	-	84,297	1,158	-
Supplies	3,500	2,210	1,656	-	1,656	554	-
Other services and charges	37,178	11,980	11,905	-	11,905	75	-
	126,173	99,645	97,858	-	97,858	1,787	-
Total Human Resources	1,862,605	1,961,503	1,882,224	-	1,882,224	79,279	1,922,493
FINANCE:							
Finance Administration:							
Personnel services	514,828	430,437	427,592	-	427,592	2,845	684,509
Supplies	4,200	10,700	8,282	-	8,282	2,418	16,486
Other services and charges	251,767	278,144	253,634	24,000	277,634	510	202,448
	770,795	719,281	689,508	24,000	713,508	5,773	903,443

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2022

Exhibit D-4
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With comparative Totals for Year Ended September 30, 2021

	2022					2021	
	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.)							
Budget & Accounting:							
Personnel services	\$ 745,054	\$ 710,067	\$ 706,828	\$ -	\$ 706,828	\$ 3,239	\$ 400,592
Supplies	16,000	22,000	10,693	7,112	17,805	4,195	10,667
Maintenance	150	150	-	-	-	150	135
Other services and charges	69,230	73,211	65,766	5,000	70,766	2,445	68,096
	<u>830,434</u>	<u>805,428</u>	<u>783,287</u>	<u>12,112</u>	<u>795,399</u>	<u>10,029</u>	<u>479,490</u>
Purchasing:							
Personnel services	140,920	140,573	140,492	-	140,492	81	133,125
Supplies	1,000	1,000	426	-	426	574	685
Other services and charges	13,330	13,330	11,533	-	11,533	1,797	6,581
	<u>155,250</u>	<u>154,903</u>	<u>152,451</u>	<u>-</u>	<u>152,451</u>	<u>2,452</u>	<u>140,391</u>
Municipal Court:							
Personnel services	643,365	735,388	726,738	-	726,738	8,650	594,681
Supplies	17,620	24,150	19,582	1,170	20,752	3,398	11,185
Other services and charges	147,270	158,504	157,138	-	157,138	1,366	122,196
	<u>808,255</u>	<u>918,042</u>	<u>903,458</u>	<u>1,170</u>	<u>904,628</u>	<u>13,414</u>	<u>728,062</u>
City Marshal:							
Personnel services	958,140	834,408	761,352	-	761,352	73,056	792,025
Supplies	15,900	15,900	8,693	3,102	11,795	4,105	8,594
Other services and charges	85,196	96,766	81,139	-	81,139	15,627	74,974
	<u>1,059,236</u>	<u>947,074</u>	<u>851,184</u>	<u>3,102</u>	<u>854,286</u>	<u>92,788</u>	<u>875,593</u>
Total Finance	<u>3,623,970</u>	<u>3,544,728</u>	<u>3,379,888</u>	<u>40,384</u>	<u>3,420,272</u>	<u>124,456</u>	<u>3,126,979</u>
INFORMATION TECHNOLOGY:							
Information Technology Administration:							
Personnel services	236,538	241,551	240,376	-	240,376	1,175	-
Other services and charges	2,700	2,700	2,700	-	2,700	-	-
	<u>239,238</u>	<u>244,251</u>	<u>243,076</u>	<u>-</u>	<u>243,076</u>	<u>1,175</u>	<u>-</u>
Technology Services:							
Personnel services	1,665,349	1,434,175	1,387,480	-	1,387,480	46,695	1,650,014
Supplies	6,520	12,520	11,695	-	11,695	825	5,709
Other services and charges	401,877	397,897	389,076	-	389,076	8,821	112,175
	<u>2,073,746</u>	<u>1,844,592</u>	<u>1,788,251</u>	<u>-</u>	<u>1,788,251</u>	<u>56,341</u>	<u>1,767,898</u>
Total Information Technology	<u>2,312,984</u>	<u>2,088,843</u>	<u>2,031,327</u>	<u>-</u>	<u>2,031,327</u>	<u>57,516</u>	<u>1,767,898</u>
NON-DEPARTMENTAL							
General Special Services:							
Personnel services	1,160,850	1,160,850	1,160,850	-	1,160,850	-	1,145,570
Maintenance	1,450	2,450	2,304	-	2,304	146	2,205
Other services and charges	1,803,260	1,782,580	1,746,011	(8,526)	1,737,485	45,095	1,627,315
	<u>2,965,560</u>	<u>2,945,880</u>	<u>2,909,165</u>	<u>(8,526)</u>	<u>2,900,639</u>	<u>45,241</u>	<u>2,775,090</u>
City Rental Property:							
Other services and charges	15,940	18,960	18,010	-	18,010	950	-
	<u>15,940</u>	<u>18,960</u>	<u>18,010</u>	<u>-</u>	<u>18,010</u>	<u>950</u>	<u>-</u>
Total Non-Departmental	<u>2,981,500</u>	<u>2,964,840</u>	<u>2,927,175</u>	<u>(8,526)</u>	<u>2,918,649</u>	<u>46,191</u>	<u>2,775,090</u>
Total General Services and Administration	<u>16,880,551</u>	<u>16,372,382</u>	<u>15,688,660</u>	<u>4,241</u>	<u>15,692,901</u>	<u>679,481</u>	<u>14,695,083</u>

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2022
With comparative Totals for Year Ended September 30, 2021

Exhibit D-4
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	2022						2021
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
PLANNING AND DEVELOPMENT SERVICES:							
Administration:							
Personnel services	\$ 381,560	\$ 278,855	\$ 269,407	\$ -	\$ 269,407	\$ 9,448	\$ 418,572
Supplies	400	1,750	1,747	-	1,747	3	713
Other services and charges	29,875	60,325	58,524	1,792	60,316	9	29,535
	<u>411,835</u>	<u>340,930</u>	<u>329,678</u>	<u>1,792</u>	<u>331,470</u>	<u>9,460</u>	<u>448,820</u>
Planning Services:							
Personnel services	364,793	304,062	221,867	-	221,867	82,195	298,986
Supplies	3,600	4,600	4,175	-	4,175	425	7,635
Other services and charges	25,050	27,420	20,046	-	20,046	7,374	17,632
	<u>393,443</u>	<u>336,082</u>	<u>246,088</u>	<u>-</u>	<u>246,088</u>	<u>89,994</u>	<u>324,253</u>
Code Compliance:							
Personnel services	643,370	621,841	620,845	-	620,845	996	532,555
Supplies	19,800	22,800	20,843	1,401	22,244	556	22,717
Other services and charges	381,139	377,099	263,572	58,525	322,097	55,002	209,820
	<u>1,044,309</u>	<u>1,021,740</u>	<u>905,260</u>	<u>59,926</u>	<u>965,186</u>	<u>56,554</u>	<u>765,092</u>
Building Inspection:							
Personnel services	963,974	990,205	904,708	-	904,708	85,497	778,493
Supplies	11,200	11,200	7,279	(2,027)	5,252	5,948	5,858
Other services and charges	121,587	137,417	117,903	-	117,903	19,514	106,800
	<u>1,096,761</u>	<u>1,138,822</u>	<u>1,029,890</u>	<u>(2,027)</u>	<u>1,027,863</u>	<u>110,959</u>	<u>891,151</u>
Total Planning and Development Services	<u>2,946,348</u>	<u>2,837,574</u>	<u>2,510,916</u>	<u>59,691</u>	<u>2,570,607</u>	<u>266,967</u>	<u>2,429,316</u>
PUBLIC WORKS:							
Administration:							
Personnel services	666,273	636,297	583,930	-	583,930	52,367	632,340
Supplies	2,200	3,200	2,843	-	2,843	357	8,971
Other services and charges	229,974	232,516	168,833	-	168,833	63,683	50,075
	<u>898,447</u>	<u>872,013</u>	<u>755,606</u>	<u>-</u>	<u>755,606</u>	<u>116,407</u>	<u>691,386</u>
Engineering:							
Personnel services	780,967	692,112	680,313	-	680,313	11,799	614,060
Supplies	7,375	9,375	8,487	-	8,487	888	7,025
Other services and charges	76,355	87,108	78,251	-	78,251	8,857	41,570
	<u>864,697</u>	<u>788,595</u>	<u>767,051</u>	<u>-</u>	<u>767,051</u>	<u>21,544</u>	<u>662,655</u>
Traffic Services:							
Personnel services	-	-	-	-	-	-	954,641
Supplies	-	-	-	-	-	-	20,223
Maintenance	-	-	-	-	-	-	147,208
Other services and charges	-	-	-	-	-	-	218,319
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,340,391</u>
Sign, Signals and Lighting:							
Personnel services	1,061,688	894,433	810,520	-	810,520	83,913	-
Supplies	17,520	25,120	17,620	-	17,620	7,500	-
Maintenance	208,590	268,590	194,523	7,389	201,912	66,678	-
Other services and charges	1,253,272	1,442,104	1,359,960	21,112	1,381,072	61,032	-
	<u>2,541,070</u>	<u>2,630,247</u>	<u>2,382,623</u>	<u>28,501</u>	<u>2,411,124</u>	<u>219,123</u>	<u>-</u>

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2022
With comparative Totals for Year Ended September 30, 2021

Exhibit D-4
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	2022						2021
	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 (Cont.)							
Street Services:							
Personnel services	\$ 2,520,449	\$ 2,136,303	\$ 2,004,901	\$ -	\$ 2,004,901	\$ 131,402	\$ 1,965,327
Supplies	67,771	76,031	62,413	168	62,581	13,450	65,697
Maintenance	2,338	2,338	-	-	-	2,338	1,381
Other services and charges	1,086,759	1,118,290	1,109,772	-	1,109,772	8,518	1,073,480
	<u>3,677,317</u>	<u>3,332,962</u>	<u>3,177,086</u>	<u>168</u>	<u>3,177,254</u>	<u>155,708</u>	<u>3,105,885</u>
Street Lighting:							
Maintenance	-	-	-	-	-	-	4,472
Other services and charges	-	-	-	-	-	-	1,110,606
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,115,078</u>
Total Public Works	<u>7,981,531</u>	<u>7,623,817</u>	<u>7,082,366</u>	<u>28,669</u>	<u>7,111,035</u>	<u>512,782</u>	<u>6,915,395</u>
Total Infrastructue and Development	<u>10,927,879</u>	<u>10,461,391</u>	<u>9,593,282</u>	<u>88,360</u>	<u>9,681,642</u>	<u>779,749</u>	<u>9,344,711</u>
PUBLIC SAFETY							
POLICE:							
Police Administration:							
Personnel services	1,412,759	1,385,800	1,385,376	-	1,385,376	424	1,319,294
Supplies	9,550	17,550	16,381	(157)	16,224	1,326	6,680
Maintenance	5,000	5,500	4,896	-	4,896	604	8,569
Other services and charges	770,224	772,718	800,047	(28,200)	771,847	871	969,731
	<u>2,197,533</u>	<u>2,181,568</u>	<u>2,206,700</u>	<u>(28,357)</u>	<u>2,178,343</u>	<u>3,225</u>	<u>2,304,274</u>
Police Training:							
Personnel services	484,919	546,627	546,513	-	546,513	114	455,274
Supplies	237,487	224,487	222,732	1,426	224,158	329	181,949
Maintenance	1,050	1,050	276	-	276	774	157
Other services and charges	93,793	142,343	141,320	-	141,320	1,023	90,446
	<u>817,249</u>	<u>914,507</u>	<u>910,841</u>	<u>1,426</u>	<u>912,267</u>	<u>2,240</u>	<u>727,826</u>
Patrol:							
Personnel services	14,624,655	14,942,804	14,942,627	-	14,942,627	177	14,128,838
Supplies	109,780	105,780	96,311	8,014	104,325	1,455	96,043
Maintenance	8,500	12,500	12,464	-	12,464	36	8,769
Other services and charges	1,520,726	1,643,481	1,642,202	-	1,642,202	1,279	1,435,771
	<u>16,263,661</u>	<u>16,704,565</u>	<u>16,693,604</u>	<u>8,014</u>	<u>16,701,618</u>	<u>2,947</u>	<u>15,669,421</u>
Traffic:							
Personnel services	1,110,225	1,169,978	1,169,874	-	1,169,874	104	1,168,406
Supplies	23,800	22,300	22,203	-	22,203	97	26,830
Maintenance	2,700	2,700	2,599	-	2,599	101	-
Other services and charges	408,983	416,253	415,696	-	415,696	557	416,255
	<u>1,545,708</u>	<u>1,611,231</u>	<u>1,610,372</u>	<u>-</u>	<u>1,610,372</u>	<u>859</u>	<u>1,611,491</u>
Criminal Investigation:							
Personnel services	-	-	-	-	-	-	4,094,641
Supplies	-	-	-	-	-	-	35,892
Other services and charges	-	-	-	-	-	-	279,621
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,410,154</u>

	2022					2021	
	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):							
Special Services:							
Personnel services	\$ 758,779	\$ 791,201	\$ 790,863	\$ -	\$ 790,863	\$ 338	\$ -
Supplies	67,460	73,660	65,028	7,999	73,027	633	-
Maintenance	2,000	2,000	1,137	-	1,137	863	-
Other services and charges	98,230	58,440	57,415	-	57,415	1,025	-
	<u>926,469</u>	<u>925,301</u>	<u>914,443</u>	<u>7,999</u>	<u>922,442</u>	<u>2,859</u>	<u>-</u>
Communication:							
Personnel services	2,444,816	2,715,306	2,714,943	-	2,714,943	363	2,255,145
Supplies	6,600	5,220	5,122	-	5,122	98	4,934
Maintenance	2,000	-	-	-	-	-	700
Other services and charges	92,513	102,253	101,993	-	101,993	260	78,422
	<u>2,545,929</u>	<u>2,822,779</u>	<u>2,822,058</u>	<u>-</u>	<u>2,822,058</u>	<u>721</u>	<u>2,339,201</u>
Records/ID:							
Personnel services	744,322	615,220	615,094	-	615,094	126	661,835
Supplies	26,480	26,980	27,504	(1,403)	26,101	879	20,847
Other services and charges	47,285	58,860	58,774	-	58,774	86	40,205
	<u>818,087</u>	<u>701,060</u>	<u>701,372</u>	<u>(1,403)</u>	<u>699,969</u>	<u>1,091</u>	<u>722,887</u>
Youth:							
Personnel services	-	-	-	-	-	-	2,009,044
Supplies	-	-	-	-	-	-	5,670
Maintenance	-	-	-	-	-	-	2,830
Other services and charges	-	-	-	-	-	-	94,215
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,111,759</u>
Major Investigations:							
Personnel services	2,649,098	2,781,628	2,781,340	-	2,781,340	288	-
Supplies	21,900	20,300	30,220	(10,201)	20,019	281	-
Other services and charges	340,055	351,105	350,321	-	350,321	784	-
	<u>3,011,053</u>	<u>3,153,033</u>	<u>3,161,881</u>	<u>(10,201)</u>	<u>3,151,680</u>	<u>1,353</u>	<u>-</u>
Special Investigations:							
Personnel services	3,382,056	3,322,121	3,321,691	-	3,321,691	430	1,766,605
Supplies	9,575	16,825	16,567	-	16,567	258	38,848
Maintenance	2,560	2,560	2,150	-	2,150	410	456
Other services and charges	136,654	167,384	166,140	-	166,140	1,244	177,322
	<u>3,530,845</u>	<u>3,508,890</u>	<u>3,506,548</u>	<u>-</u>	<u>3,506,548</u>	<u>2,342</u>	<u>1,983,231</u>
Narcotics:							
Personnel services	1,005,749	1,064,251	1,064,248	-	1,064,248	3	-
Supplies	43,680	47,080	47,400	(380)	47,020	60	-
Maintenance	2,000	1,500	977	-	977	523	-
Other services and charges	189,252	158,090	157,259	-	157,259	831	-
	<u>1,240,681</u>	<u>1,270,921</u>	<u>1,269,884</u>	<u>(380)</u>	<u>1,269,504</u>	<u>1,417</u>	<u>-</u>
Victim Advocacy:							
Personnel services	361,230	398,706	396,753	-	396,753	1,953	-
Supplies	1,150	3,150	2,544	-	2,544	606	-
Maintenance	-	-	-	-	-	-	-
Other services and charges	25,600	34,600	33,469	-	33,469	1,131	-
	<u>387,980</u>	<u>436,456</u>	<u>432,766</u>	<u>-</u>	<u>432,766</u>	<u>3,690</u>	<u>-</u>
Total Police	<u>33,285,195</u>	<u>34,230,311</u>	<u>34,230,469</u>	<u>(22,902)</u>	<u>34,207,567</u>	<u>22,744</u>	<u>31,880,244</u>

	2022						2021
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
FIRE:							
Fire Administration:							
Personnel services	\$ 332,919	\$ 291,034	\$ 290,393	\$ -	\$ 290,393	\$ 641	\$ 254,864
Supplies	850	850	800	-	800	50	1,806
Other services and charges	129,302	124,052	123,333	-	123,333	719	215,304
	<u>463,071</u>	<u>415,936</u>	<u>414,526</u>	<u>-</u>	<u>414,526</u>	<u>1,410</u>	<u>471,974</u>
Fire Marshal:							
Personnel services	481,573	388,524	388,276	-	388,276	248	-
Supplies	8,580	4,080	366	3,083	3,449	631	-
Maintenance	-	-	-	-	-	-	-
Other services and charges	13,437	7,437	6,737	-	6,737	700	-
	<u>503,590</u>	<u>400,041</u>	<u>395,379</u>	<u>3,083</u>	<u>398,462</u>	<u>1,579</u>	<u>-</u>
Fire Training:							
Personnel services	661,119	1,127,923	1,127,687	-	1,127,687	236	-
Supplies	16,000	15,680	15,541	121	15,662	18	-
Maintenance	132,200	1,500	1,496	-	1,496	4	-
Other services and charges	101,021	108,451	108,296	-	108,296	155	-
	<u>910,340</u>	<u>1,253,554</u>	<u>1,253,020</u>	<u>121</u>	<u>1,253,141</u>	<u>413</u>	<u>-</u>
Support Services:							
Personnel services	905,269	1,129,888	1,129,443	-	1,129,443	445	2,319,759
Supplies	577,300	599,230	510,503	88,515	599,018	212	478,524
Maintenance	344,205	340,005	304,759	33,910	338,669	1,336	254,739
Other services and charges	333,354	390,463	403,725	(14,229)	389,496	967	412,976
	<u>2,160,128</u>	<u>2,459,586</u>	<u>2,348,430</u>	<u>108,196</u>	<u>2,456,626</u>	<u>2,960</u>	<u>3,465,998</u>
Emergency Management:							
Personnel services	164,818	184,080	183,630	-	183,630	450	156,139
Supplies	1,700	1,800	1,709	-	1,709	91	1,240
Other services and charges	66,998	68,789	68,256	-	68,256	533	87,878
	<u>233,516</u>	<u>254,669</u>	<u>253,595</u>	<u>-</u>	<u>253,595</u>	<u>1,074</u>	<u>245,257</u>
Emergency Services:							
Personnel services	20,568,357	20,515,127	20,514,477	-	20,514,477	650	19,065,285
Supplies	109,060	112,710	119,895	(7,570)	112,325	385	128,667
Other services and charges	540,011	550,493	550,331	-	550,331	162	420,221
	<u>21,217,428</u>	<u>21,178,330</u>	<u>21,184,703</u>	<u>(7,570)</u>	<u>21,177,133</u>	<u>1,197</u>	<u>19,614,173</u>
Total Fire	<u>25,488,073</u>	<u>25,962,116</u>	<u>25,849,653</u>	<u>103,830</u>	<u>25,953,483</u>	<u>8,633</u>	<u>23,797,402</u>
Total Public Safety	<u>58,773,268</u>	<u>60,192,427</u>	<u>60,080,122</u>	<u>80,928</u>	<u>60,161,050</u>	<u>31,377</u>	<u>55,677,646</u>
COMMUNITY SERVICES							
TRANSPORTATION SERVICES:							
Airport:							
Personnel services	-	-	-	-	-	-	1,570,284
Supplies	-	-	-	-	-	-	38,461
Maintenance	-	-	-	-	-	-	77,005
Other services and charges	-	-	-	-	-	-	508,090
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,993,840</u>
Total Transportation Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,193,840</u>

	2022						2021
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
LIBRARY SERVICES:							
Library:							
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,777,212
Supplies	-	-	-	-	-	-	581,664
Maintenance	-	-	-	-	-	-	8,327
Other services and charges	-	-	-	-	-	-	574,682
	-	-	-	-	-	-	2,941,885
Library Administration:							
Personnel services	201,225	219,541	219,138	-	219,138	403	-
Supplies	500	500	382	-	382	118	-
Other services and charges	130,270	132,276	128,668	-	128,668	3,608	-
	331,995	352,317	348,188	-	348,188	4,129	-
Main Branch:							
Personnel services	898,437	852,053	851,314	-	851,314	739	-
Supplies	580,100	580,000	566,231	503	566,734	13,266	-
Maintenance	15,650	14,000	11,294	-	11,294	2,706	-
Other services and charges	206,140	182,799	168,746	-	168,746	14,053	-
	1,700,327	1,628,852	1,597,585	503	1,598,088	30,764	-
Mockingbird Branch:							
Personnel services	295,194	353,248	352,637	-	352,637	611	-
Supplies	9,000	9,000	2,708	-	2,708	6,292	-
Maintenance	2,150	1,715	702	-	702	1,013	-
Capital outlay	-	-	173,336	(173,336)	-	-	-
Other services and charges	97,212	102,904	83,567	15,000	98,567	4,337	-
	403,556	466,867	612,950	(158,336)	454,614	12,253	-
South Branch:							
Personnel services	523,212	418,286	417,816	-	417,816	470	-
Supplies	10,000	10,000	4,919	-	4,919	5,081	-
Maintenance	7,150	7,100	1,568	-	1,568	5,532	-
Capital outlay	-	-	1,179,081	(1,179,081)	-	-	-
Other services and charges	172,320	174,118	30,797	140,000	170,797	3,321	-
	712,682	609,504	1,634,181	(1,039,081)	595,100	14,404	-
Total Library	3,148,560	3,057,540	4,192,904	(1,196,914)	2,995,990	61,550	2,941,885
ZOO							
Zoological Gardens:							
Personnel services	3,405,521	3,577,740	3,538,335	-	3,538,335	39,405	2,911,652
Supplies	126,270	114,469	112,731	-	112,731	1,738	162,760
Maintenance	124,260	146,846	146,482	-	146,482	364	63,268
Capital outlay	-	20,850	20,850	-	20,850	-	9,623
Other services and charges	506,888	574,927	573,177	-	573,177	1,750	467,573
Total Zoo	4,162,939	4,434,832	4,391,575	-	4,391,575	43,257	3,614,876
PARKS & RECREATION:							
Parks and Recreation Administration:							
Personnel services	640,412	630,564	605,528	-	605,528	25,036	531,241
Supplies	3,650	3,800	8,446	(5,342)	3,104	696	6,810
Maintenance	-	50	24	-	24	26	35
Other services and charges	104,611	131,286	106,131	23,370	129,501	1,785	18,451
	748,673	765,700	720,129	18,028	738,157	27,543	556,537

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2022

Exhibit D-4
Page 9

With comparative Totals for Year Ended September 30, 2021

	2022					2021	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
PARKS & RECREATION: (Cont.)							
Parks:							
Personnel services	\$ 1,728,581	\$ 1,547,395	\$ 1,546,593	\$ -	\$ 1,546,593	\$ 802	\$ 1,640,351
Supplies	81,950	71,910	68,160	-	68,160	3,750	59,489
Maintenance	171,000	383,510	390,438	(9,617)	380,821	2,689	157,247
Other services and charges	1,021,745	1,079,820	1,073,750	-	1,073,750	6,070	931,540
	<u>3,003,276</u>	<u>3,082,635</u>	<u>3,078,941</u>	<u>(9,617)</u>	<u>3,069,324</u>	<u>13,311</u>	<u>2,788,627</u>
Cemeteries:							
Personnel services	179,468	124,613	120,796	-	120,796	3,817	-
Supplies	7,500	4,440	2,322	-	2,322	2,118	-
Maintenance	-	55,120	55,120	-	55,120	-	-
Other services and charges	21,090	22,260	9,558	-	9,558	12,702	-
	<u>208,058</u>	<u>206,433</u>	<u>187,796</u>	<u>-</u>	<u>187,796</u>	<u>18,637</u>	<u>-</u>
Maintenance:							
Personnel services	1,722,039	1,603,033	1,549,295	-	1,549,295	53,738	1,313,496
Supplies	141,510	139,210	146,813	(12,880)	133,933	5,277	109,236
Maintenance	619,910	632,310	617,156	5,822	622,978	9,332	550,426
Other services and charges	136,119	179,706	176,135	338	176,473	3,233	187,415
	<u>2,619,578</u>	<u>2,554,259</u>	<u>2,489,399</u>	<u>(6,720)</u>	<u>2,482,679</u>	<u>71,580</u>	<u>2,160,573</u>
Recreation:							
Personnel services	797,840	692,538	655,487	-	655,487	37,051	752,931
Supplies	52,470	75,744	75,600	-	75,600	144	57,975
Maintenance	26,800	25,408	24,147	-	24,147	1,261	5,354
Other services and charges	318,025	337,024	335,350	-	335,350	1,674	324,239
	<u>1,195,135</u>	<u>1,130,714</u>	<u>1,090,584</u>	<u>-</u>	<u>1,090,584</u>	<u>40,130</u>	<u>1,140,499</u>
Aquatics:							
Personnel services	480,002	433,007	415,919	-	415,919	17,088	255,480
Supplies	125,460	173,867	161,553	526	162,079	11,788	110,829
Maintenance	16,800	19,100	17,888	412	18,300	800	34,356
Other services and charges	105,480	123,910	118,622	-	118,622	5,288	109,764
	<u>727,742</u>	<u>749,884</u>	<u>713,982</u>	<u>938</u>	<u>714,920</u>	<u>34,964</u>	<u>510,429</u>
Senior Services:							
Personnel services	435,467	489,470	488,832	-	488,832	638	424,644
Supplies	288,730	315,773	295,380	416	295,796	19,977	220,350
Maintenance	30,970	19,947	14,317	-	14,317	5,630	5,937
Other services and charges	91,050	94,518	92,340	-	92,340	2,178	123,150
	<u>846,217</u>	<u>919,708</u>	<u>890,869</u>	<u>416</u>	<u>891,285</u>	<u>28,423</u>	<u>774,081</u>
Call for Help:							
Personnel services	-	-	-	-	-	-	38,860
Other services and charges	-	-	-	-	-	-	62,885
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,745</u>
Total Parks and Recreation	<u>9,348,679</u>	<u>9,409,333</u>	<u>9,171,700</u>	<u>3,045</u>	<u>9,174,745</u>	<u>234,588</u>	<u>8,032,491</u>
Total Community Services	<u>16,660,178</u>	<u>16,901,705</u>	<u>17,756,179</u>	<u>(1,193,869)</u>	<u>16,562,310</u>	<u>339,395</u>	<u>16,783,092</u>
DEBT SERVICE:							
Principal	-	-	137,573	(137,573)	-	-	-
Interest	-	-	17,427	(17,427)	-	-	-
	<u>-</u>	<u>-</u>	<u>155,000</u>	<u>(155,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 103,241,876</u>	<u>\$ 103,927,905</u>	<u>\$ 103,273,243</u>	<u>\$ (1,175,340)</u>	<u>\$ 102,097,903</u>	<u>\$ 1,830,002</u>	<u>\$ 96,500,532</u>

CITY OF ABILENE, TEXAS
Schedule of Delinquent Taxes Receivable - General Fund
September 30, 2022
With Comparative Totals for September 30, 2021

Exhibit D-5

<u>Roll Year</u>	<u>General Fund</u>	
	<u>2022</u>	<u>2021</u>
2012 and prior	\$ 126,694	\$ 142,013
2013	34,015	36,029
2014	36,294	38,802
2015	40,269	43,882
2016	54,197	59,540
2017	65,519	74,674
2018	68,952	85,361
2019	84,949	150,048
2020	146,418	540,348
2021	<u>659,260</u>	<u></u>
Total delinquent taxes receivable	1,316,567	1,170,697
Less: Allowance for uncollectible amounts	<u>(195,016)</u>	<u>(174,393)</u>
Delinquent taxes receivable, net	<u>\$ 1,121,551</u>	<u>\$ 996,304</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, 2022

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	\$ 2,663,747	\$ 1,042,351	\$ 842,792	\$ -	\$ 842,792	\$ (199,559)
Miscellaneous	500	500	10,336	-	10,336	9,836
Total Revenue	2,664,247	1,042,851	853,128	-	853,128	(189,723)
EXPENDITURES:						
Current:						
Infrastructure and Development	2,664,247	1,042,851	848,581	-	848,581	194,270
Total Expenditures	2,664,247	1,042,851	848,581	-	848,581	194,270
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	4,547	-	4,547	4,547
FUND BALANCE BEGINNING OF YEAR	3,736	3,736	3,736	-	3,736	-
FUND BALANCE AT END OF YEAR	\$ 3,736	\$ 3,736	\$ 8,283	\$ -	\$ 8,283	\$ 4,547

CITY OF ABILENE, TEXAS
Home Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2022

Exhibit D-7

	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	\$ 466,663	\$ 483,494	\$ 475,805	\$ -	\$ 475,805	\$ (7,689)
Total Revenue	466,663	483,494	475,805	-	475,805	(7,689)
EXPENDITURES:						
Current:						
Infrastructure and Development	466,663	483,494	478,953	-	478,953	4,541
Total Expenditures	466,663	483,494	478,953	-	478,953	4,541
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	(3,148)	-	(3,148)	(3,148)
OTHER FINANCING SOURCES (USES):						
Transfer In	-	4,717	4,717	-	4,717	-
Total Other Financing Sources (Uses)	-	4,717	4,717	-	4,717	-
NET CHANGE IN FUND BALANCE	-	4,717	1,569	-	1,569	(3,148)
FUND BALANCE BEGINNING OF YEAR	(4,717)	(4,717)	(4,717)	-	(4,717)	-
FUND BALANCE AT END OF YEAR	\$ (4,717)	\$ -	\$ (3,148)	\$ -	\$ (3,148)	\$ (3,148)

CITY OF ABILENE, TEXAS
Health Services and Grants Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2022

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	\$ 149,000	\$ 149,425	\$ 159,310	\$ -	\$ 159,310	\$ 9,885
Charges for services	457,800	404,598	389,086	-	389,086	(15,512)
Intergovernmental revenues	2,347,399	3,877,853	2,955,207	-	2,955,207	(922,646)
Donations	135,000	146,209	88,210	-	88,210	(57,999)
Miscellaneous	104,750	112,356	128,118	-	128,118	15,762
Total Revenue	3,193,949	4,690,441	3,719,931	-	3,719,931	(970,510)
EXPENDITURES:						
Current:						
Public Safety	4,815,577	5,935,676	4,989,751	(10,850)	4,978,901	956,775
Total Expenditures	4,815,577	5,935,676	4,989,751	(10,850)	4,978,901	956,775
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,621,628)	(1,245,235)	(1,269,820)	10,850	(1,258,970)	(13,735)
OTHER FINANCING SOURCES (USES):						
Transfer In	1,630,620	1,630,620	1,630,620	-	1,630,620	-
Transfer out	-	(131,550)	(131,550)	-	(131,550)	-
Total Other Financing Sources (Uses)	1,630,620	1,499,070	1,499,070	-	1,499,070	-
NET CHANGE IN FUND BALANCE	8,992	253,835	229,250	10,850	240,100	(13,735)
FUND BALANCE BEGINNING OF YEAR	662,966	662,966	731,210	(68,244)	662,966	-
FUND BALANCE AT END OF YEAR	\$ 671,958	\$ 916,801	\$ 960,460	\$ (57,394)	\$ 903,066	\$ (13,735)

CITY OF ABILENE, TEXAS
Transportation Planning Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2022

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:						
Intergovernmental revenues	\$ 386,367	\$ 339,504	\$ 239,624	\$ -	\$ 239,624	\$ (99,880)
Total Revenue	386,367	339,504	239,624	-	239,624	(99,880)
EXPENDITURES:						
Current:						
Infrastructure and Development	386,367	339,504	249,642	17,725	267,367	72,137
Debt Service						
Principal	-	-	12,018	(12,018)	-	-
Interest	-	-	78	(78)	-	-
Total Expenditures	386,367	339,504	261,738	5,629	267,367	72,137
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	(22,114)	(5,629)	(27,743)	(27,743)
OTHER FINANCING SOURCES (USES):						
Issuance of debt for lease financing	-	-	22,074	(22,074)	-	-
Transfer In	-	67	67	-	67	-
Total Other Financing Sources (Uses)	-	67	22,141	(22,074)	67	-
NET CHANGE IN FUND BALANCE	-	67	27	(27,703)	(27,676)	(27,743)
FUND BALANCE BEGINNING OF YEAR	(67)	(67)	(67)	-	(67)	-
FUND BALANCE AT END OF YEAR	\$ (67)	\$ -	\$ (40)	\$ (27,703)	\$ (27,743)	\$ (27,743)

CITY OF ABILENE, TEXAS
Court Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2022

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:						
Fines and forfeitures	\$ 116,800	\$ 122,100	\$ 138,847	\$ -	138,847	\$ 16,747
Investment earnings net of change in fair value of investments	-	-	5,359	-	5,359	5,359
Total Revenue	116,800	122,100	144,206	-	144,206	22,106
EXPENDITURES:						
Current:						
General Services and Administration	260,000	160,000	115,095	(17,033)	98,062	61,938
Total Expenditures	260,000	160,000	115,095	(17,033)	98,062	61,938
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(143,200)	(37,900)	29,111	17,033	46,144	84,044
OTHER FINANCING SOURCES (USES):						
Transfer Out	(84,200)	(84,200)	(78,271)	-	(78,271)	5,929
Total Other Financing Sources (Uses)	(84,200)	(84,200)	(78,271)	-	(78,271)	5,929
NET CHANGE IN FUND BALANCE	(227,400)	(122,100)	(49,160)	17,033	(32,127)	89,973
FUND BALANCE BEGINNING OF YEAR	752,187	752,187	779,388	(27,201)	752,187	-
FUND BALANCE AT END OF YEAR	\$ 524,787	\$ 630,087	\$ 730,228	\$ (10,168)	\$ 720,060	\$ 89,973

CITY OF ABILENE, TEXAS
Seized Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2022

Exhibit D-11

	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	\$ 63,500	\$ 15,552	\$ 25,455	\$ -	\$ 25,455	\$ 9,903
Investment earnings net of change in fair value of investments	-	-	2,931	-	2,931	2,931
Total Revenue	63,500	15,552	28,386	-	28,386	12,834
EXPENDITURES:						
Current:						
Public Safety	168,500	230,500	118,973	10,383	129,356	101,144
Total Expenditures	168,500	230,500	118,973	10,383	129,356	101,144
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(105,000)	(214,948)	(90,587)	(10,383)	(100,970)	113,978
FUND BALANCE BEGINNING OF YEAR	449,065	449,065	460,451	(11,386)	449,065	-
FUND BALANCE AT END OF YEAR	<u>\$ 344,065</u>	<u>\$ 234,117</u>	<u>\$ 369,864</u>	<u>\$ (21,769)</u>	<u>\$ 348,095</u>	<u>\$ 113,978</u>

CITY OF ABILENE, TEXAS
Hotel Occupancy Tax Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2022

Exhibit D-12

	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	\$ 3,500,000	\$ 4,400,000	\$ 4,480,435	\$ 7,615	\$ 4,488,050	\$ 88,050
Miscellaneous	-	369,150	369,153	-	369,153	3
Total Revenue	3,500,000	4,769,150	4,849,588	7,615	4,857,203	88,053
EXPENDITURES:						
Current:						
General Services and Administration	2,275,000	2,575,930	2,160,969	-	2,160,969	414,961
Total Expenditures	2,275,000	2,575,930	2,160,969	-	2,160,969	414,961
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,225,000	2,193,220	2,688,619	7,615	2,696,234	503,014
OTHER FINANCING SOURCES (USES):						
Transfer out	(1,225,000)	(1,387,040)	(1,279,552)	-	(1,279,552)	107,488
Total Other Financing Sources (Uses)	(1,225,000)	(1,387,040)	(1,279,552)	-	(1,279,552)	107,488
NET CHANGE IN FUND BALANCE	-	806,180	1,409,067	7,615	1,416,682	610,502
FUND BALANCE BEGINNING OF YEAR	68,820	68,820	68,820	-	68,820	-
FUND BALANCE AT END OF YEAR	\$ 68,820	\$ 875,000	\$ 1,477,887	\$ 7,615	\$ 1,485,502	\$ 610,502

CITY OF ABILENE, TEXAS
Downtown Hotel Operating Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2022

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:						
Investment earnings net of change in fair value of investments	\$ -	\$ 930	\$ 13,173	\$ (11,119)	\$ 2,054	\$ 1,124
Miscellaneous	108,000	108,000	101,990	6,010	108,000	-
Total Revenue	108,000	108,930	115,163	(5,109)	110,054	1,124
EXPENDITURES:						
Current:						
General Services and Administration	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	108,000	108,930	115,163	(5,109)	110,054	1,124
FUND BALANCE BEGINNING OF YEAR	216,339	216,339	216,339	-	216,339	-
FUND BALANCE AT END OF YEAR	<u>\$ 324,339</u>	<u>\$ 325,269</u>	<u>\$ 331,502</u>	<u>\$ (5,109)</u>	<u>\$ 326,393</u>	<u>\$ 1,124</u>

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, 2022

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	\$ 5,371,900	\$ 5,394,470	\$ 5,552,656	\$ (138,533)	\$ 5,414,123	\$ 19,653
Investment earnings net of change in fair value of investments	820	6,500	10,582	5,825	16,407	9,907
Donations and contributions	2,000,000	2,000,000	257,577	-	257,577	(1,742,423)
Total Revenue	7,372,720	7,400,970	5,820,815	(132,708)	5,688,107	(1,712,863)
EXPENDITURES:						
Current:						
Infrastructure and Development	1,040,900	736,770	594,163	31,559	625,722	111,048
Total Expenditures	1,040,900	736,770	594,163	31,559	625,722	111,048
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	6,331,820	6,664,200	5,226,652	(164,267)	5,062,385	(1,601,815)
OTHER FINANCING SOURCES (USES):						
Transfer In	1,040,900	1,040,900	1,040,900	-	1,040,900	-
Transfer out	(8,320,260)	(8,624,390)	(7,437,321)	-	(7,437,321)	1,187,069
Total Other Financing Sources (Uses)	(7,279,360)	(7,583,490)	(6,396,421)	-	(6,396,421)	1,187,069
NET CHANGE IN FUND BALANCE	(947,540)	(919,290)	(1,169,769)	(164,267)	(1,334,036)	(414,746)
FUND BALANCE BEGINNING OF YEAR	3,799,102	3,799,102	4,215,194	(416,092)	3,799,102	-
FUND BALANCE AT END OF YEAR	\$ 2,851,562	\$ 2,879,812	\$ 3,045,425	\$ (580,359)	\$ 2,465,066	\$ (414,746)

CITY OF ABILENE, TEXAS
Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2022

Exhibit D-15

	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	\$ 12,623,120	\$ 12,623,120	\$ 12,668,791	\$ -	\$ 12,668,791	\$ 45,671
Investment earnings net of change in fair value of investments	1,580	16,430	32,430	-	32,430	16,000
Miscellaneous	-	-	45,559	-	45,559	45,559
Total Revenue	12,624,700	12,639,550	12,746,780	-	12,746,780	107,230
EXPENDITURES:						
Debt Service:						
Principal	7,955,000	7,955,000	7,955,000	-	7,955,000	-
Interest	5,024,910	5,013,130	5,013,080	-	5,013,080	50
Fees and other charges	206,300	206,800	215,339	-	215,339	(8,539)
Total Expenditures	13,186,210	13,174,930	13,183,419	-	13,183,419	(8,489)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(561,510)	(535,380)	(436,639)	-	(436,639)	98,741
OTHER FINANCING SOURCES (USES):						
Transfer in	500,370	500,370	500,888	-	500,888	518
Total Other Financing Sources (Uses)	500,370	500,370	500,888	-	500,888	518
NET CHANGE IN FUND BALANCE	(61,140)	(35,010)	64,249	-	64,249	99,259
FUND BALANCE BEGINNING OF YEAR	3,086,109	3,086,109	3,086,109	-	3,086,109	-
FUND BALANCE AT END OF YEAR	\$ 3,024,969	\$ 3,051,099	\$ 3,150,358	\$ -	\$ 3,150,358	\$ 99,259

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.

Airport Fund: This fund accounts for the revenues and expenses associated with the Abilene Regional Airport.

Solid Waste: 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.

CITY OF ABILENE, TEXAS
Business Type Activities - Major Fund
Combining Schedule of Net Position for
Water and Sewer Fund
September 30, 2022

Exhibit E-1

	2022					
	Operating	Debt Service	Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
CURRENT ASSETS:						
Cash and cash equivalents	\$ 24,703,717	\$ -	\$ 10,839,144	\$ -	\$ -	\$ 35,542,861
Investments	7,080,756	-	3,163,804	-	-	10,244,560
Accounts and lease receivable	15,447,550	-	388,061	2,641	-	15,838,252
Less allowance for uncollectibles	(5,859,822)	-	-	-	-	(5,859,822)
Prepaid items	34,920	-	-	-	-	34,920
Inventories	1,101,077	-	-	-	-	1,101,077
Restricted assets:						
Cash and cash equivalents	-	1,352,040	-	3,646,029	30,492,166	35,490,235
Investments	-	392,795	-	13,001	-	405,796
Total Current Assets	42,508,198	1,744,835	14,391,009	3,661,671	30,492,166	92,797,879
NONCURRENT ASSETS:						
Lease Receivable	157,509	-	-	-	-	157,509
Net pension asset	1,201,195	-	-	-	-	1,201,195
Capital assets:						
Construction in Progress	15,339,163	-	-	-	-	15,339,163
Land	1,260,204	-	-	-	-	1,260,204
Building and improvements	515,101,011	-	-	-	-	515,101,011
Machinery and equipment	11,186,930	-	-	-	-	11,186,930
Intangible assets	31,629,056	-	-	-	-	31,629,056
Accumulated depreciation	(182,262,415)	-	-	-	-	(182,262,415)
Net Capital Assets	392,253,949	-	-	-	-	392,253,949
Total Noncurrent Assets	393,612,653	-	-	-	-	393,612,653
TOTAL ASSETS	436,120,851	1,744,835	14,391,009	3,661,671	30,492,166	486,410,532
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred outflows of resources	6,325,620	-	-	-	-	6,325,620
CURRENT LIABILITIES:						
Accounts payable	1,403,465	100	446,956	-	1,832,601	3,683,122
Retainage payable	-	-	46,545	-	758,978	805,523
Accrued expenses	191,689	-	-	-	-	191,689
Compensated absences	139,165	-	-	-	-	139,165
Accrued interest	951,342	-	-	-	-	951,342
Other deposits and liabilities	166,399	-	-	-	-	166,399
Bonds payable	10,195,000	-	-	-	-	10,195,000
Total Current Liabilities Payable from Current Assets	13,047,060	100	493,501	-	2,591,579	16,132,240
NONCURRENT LIABILITIES:						
Compensated absences	277,298	-	-	-	-	277,298
Unearned revenue	-	-	385,961	-	-	385,961
Bonds payable	232,881,969	-	-	-	-	232,881,969
Other post employment benefits liability	710,547	-	-	-	-	710,547
Total Noncurrent Liabilities	233,869,814	-	385,961	-	-	234,255,775
TOTAL LIABILITIES	246,916,874	100	879,462	-	2,591,579	250,388,015
DEFERRED INFLOWS OF RESOURCES:						
Deferred inflows of resources	2,898,661	-	-	-	-	2,898,661
NET POSITION:						
Net investment in capital assets	154,705,036	-	-	3,661,671	27,900,587	186,267,294
Restricted for debt service	-	1,744,735	-	-	-	1,744,735
Restricted for pensions	1,201,195	-	-	-	-	1,201,195
Unrestricted, designated for capital projects	-	-	10,606,001	-	-	10,606,001
Unrestricted	36,724,705	-	2,905,546	-	-	39,630,251
TOTAL NET POSITION	\$ 192,630,936	\$ 1,744,735	\$ 13,511,547	\$ 3,661,671	\$ 27,900,587	\$ 239,449,476

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, 2022

Exhibit E-2

	2022					
	Operating	Debt Service	Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
OPERATING REVENUES:						
Water service	\$ 49,773,140	\$ -	\$ -	\$ -	\$ -	\$ 49,773,140
Sewer service	16,351,628	-	-	-	-	16,351,628
Service and penalty charges	525,033	-	-	-	-	525,033
Other revenue	383,420	-	-	-	-	383,420
Sales and service to private sources	75,247	-	-	-	-	75,247
Total Operating Revenues	67,108,468	-	-	-	-	67,108,468
OPERATING EXPENSES:						
Personnel services	9,745,925	-	-	-	-	9,745,925
Supplies	4,336,369	-	-	-	-	4,336,369
Maintenance	3,747,926	-	-	-	-	3,747,926
Other services and charges	22,289,553	-	86,458	-	3,586	22,379,597
Depreciation	11,520,862	-	-	-	-	11,520,862
Total Operating Expenses	51,640,635	-	86,458	-	3,586	51,730,679
OPERATING INCOME (LOSS)	15,467,833	-	(86,458)	-	(3,586)	15,377,789
NON-OPERATING REVENUES (EXPENSES)						
Investment earnings	73,106	12,600	88,644	9,534	179,706	363,590
Interest income leases	2,946	-	-	-	-	2,946
Rents and royalties	65,506	-	-	-	-	65,506
Gain (loss) on sale of capital assets	-	-	323,980	-	-	323,980
Interest expense and fees	(5,982,000)	-	-	-	(262,659)	(6,244,659)
Miscellaneous revenue	315,660	-	-	-	-	315,660
Total Non-Operating Revenue (Expenses)	(5,524,782)	12,600	412,624	9,534	(82,953)	(5,172,977)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	9,943,051	12,600	326,166	9,534	(86,539)	10,204,812
CAPITAL CONTRIBUTIONS AND TRANSFERS:						
Capital contributions	1,760,660	-	-	-	-	1,760,660
Transfers in (out)	(48,366,136)	15,740,096	7,488,526	-	24,281,296	(856,218)
Net Contributions and Transfers	(46,605,476)	15,740,096	7,488,526	-	24,281,296	904,442
CHANGE IN NET POSITION	(36,662,425)	15,752,696	7,814,692	9,534	24,194,757	11,109,254
NET POSITION, BEGINNING OF YEAR	199,765,121	1,733,771	7,710,962	4,113,621	15,016,747	228,340,222
Capital transfer from restricted sub-funds	29,528,240	(15,741,732)	(2,014,107)	(461,484)	(11,310,917)	-
NET POSITION, END OF YEAR	\$ 192,630,936	\$ 1,744,735	\$ 13,511,547	\$ 3,661,671	\$ 27,900,587	\$ 239,449,476

	2022					
	Operating	Debt Service	Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
CASH FLOWS FROM OPERATING ACTIVITIES:						
Receipts from customers	\$ 66,250,875	\$ -	\$ 51	\$ -	\$ -	\$ 66,250,926
Payments to suppliers	(19,465,052)	-	(86,458)	-	(3,586)	(19,555,096)
Payments to employees	(10,867,206)	-	-	-	-	(10,867,206)
Payments for interfund services used	(11,212,686)	-	-	-	-	(11,212,686)
Net cash provided (used) by operating activities	24,705,931	-	(86,407)	-	(3,586)	24,615,938
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from sale of bonds	23,270,000	-	-	-	-	23,270,000
Bond premiums	1,013,452	-	-	-	-	1,013,452
Bond issuance costs	-	-	-	-	(262,659)	(262,659)
Principal paid on bonds	(9,320,000)	-	-	-	-	(9,320,000)
Interest and paying agent fees	(6,421,732)	-	-	-	-	(6,421,732)
Acquisition and construction of capital assets	(14,127,356)	-	-	-	-	(14,127,356)
Proceeds from sale of capital assets	-	-	323,980	-	-	323,980
Transfers in	-	15,740,178	7,488,526	-	24,283,452	47,512,156
Transfers out	(48,450,515)	-	-	-	(2,156)	(48,452,671)
Capital transfers in	28,145,317	-	-	-	-	28,145,317
Capital transfers out	-	(15,741,732)	(1,848,848)	(1,769,494)	(8,785,243)	(28,145,317)
Net cash provided (used) by capital and related financing activities	(25,890,834)	(1,554)	5,963,658	(1,769,494)	15,233,394	(6,464,830)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Cash from (paid to) pooled investments	(6,840,463)	(380,171)	(3,105,094)	(12,584)	-	(10,338,312)
Interest on investments	76,052	12,600	88,644	6,893	179,706	363,895
Net cash provided (used) by investing activities	(6,764,411)	(367,571)	(3,016,450)	(5,691)	179,706	(9,974,417)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(7,949,314)	(369,125)	2,860,801	(1,775,185)	15,409,514	8,176,691
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	32,653,031	1,721,165	7,978,343	5,421,214	15,082,652	62,856,405
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 24,703,717	\$ 1,352,040	\$ 10,839,144	\$ 3,646,029	\$ 30,492,166	\$ 71,033,096
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Current assets:						
Cash and cash equivalents	\$ 24,703,717	\$ -	\$ 10,839,144	\$ -	\$ -	\$ 35,542,861
Restricted assets - cash and cash equivalents	-	1,352,040	-	3,646,029	30,492,166	35,490,235
	<u>\$ 24,703,717</u>	<u>\$ 1,352,040</u>	<u>\$ 10,839,144</u>	<u>\$ 3,646,029</u>	<u>\$ 30,492,166</u>	<u>\$ 71,033,096</u>

	2022					
	Operating	Debt Service	Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating income (loss)	\$ 15,467,833	\$ -	\$ (86,458)	\$ -	\$ (3,586)	\$ 15,377,789
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	11,520,862	-	-	-	-	11,520,862
Miscellaneous revenue	315,660	-	-	-	-	315,660
Rents and royalties	65,506	-	-	-	-	65,506
Interfund activity	91,458	-	-	-	-	91,458
Changes in assets, deferred outflows and liabilities:						
(Increase) decrease in:						
Accounts receivable	(1,081,250)	-	51	-	-	(1,081,199)
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	(378,878)	-	-	-	-	(378,878)
Lease receivable	(157,509)	-	-	-	-	(157,509)
Net pension asset	(1,201,195)	-	-	-	-	(1,201,195)
Deferred outflow of resources	12,603	-	-	-	-	12,603
Increase (decrease) in:						
Accounts payable and other payables	13,281	-	-	-	-	13,281
Accrued wages	(221,728)	-	-	-	-	(221,728)
Compensated absences	(2,924)	-	-	-	-	(2,924)
Other deposits and liabilities	(29,751)	-	-	-	-	(29,751)
Other post employment benefits liability	29,944	-	-	-	-	29,944
Net pension liability	(1,467,901)	-	-	-	-	(1,467,901)
Deferred inflows of resources	1,729,920	-	-	-	-	1,729,920
Net cash provided (used) by operating activities	<u>\$ 24,705,931</u>	<u>\$ -</u>	<u>\$ (86,407)</u>	<u>\$ -</u>	<u>\$ (3,586)</u>	<u>\$ 24,615,938</u>
NONCASH TRANSACTIONS:						
Capital contributions from developers	\$ 1,563,610	\$ -	\$ -	\$ -	\$ -	\$ 1,563,610
Capital contributions from other funds	28,342,367	-	-	-	-	28,342,367
Capital contributions to other funds	-	(15,741,732)	(1,848,848)	(1,769,494)	(8,785,243)	(28,145,317)
Capital asset acquisitions included in AP	(1,382,923)	-	165,259	(1,308,010)	2,525,674	-

CITY OF ABILENE, TEXAS
Combining Statement of Net Position for Nonmajor Enterprise Funds
September 30, 2022

Exhibit E-4

	2022		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
CURRENT ASSETS:			
Cash and cash equivalents	\$ 500	\$ 1,566,623	\$ 1,567,123
Investments	-	451,664	451,664
Accounts receivable	4,067	643,091	647,158
Less allowance for uncollectibles	-	(247,497)	(247,497)
Due from other governments	3,468,154	-	3,468,154
Prepaid items	-	1,205	1,205
Inventories - materials and supplies	414,251	-	414,251
Total Current Assets	3,886,972	2,415,086	6,302,058
NONCURRENT ASSETS:			
Net pension asset	-	149,438	149,438
Capital Assets:			
Construction in Progress	22,500	-	22,500
Land	384,238	-	384,238
Buildings and improvements	1,788,231	-	1,788,231
Machinery and equipment	7,927,726	-	7,927,726
Intangibles	442,316	-	442,316
Accumulated depreciation	(8,859,587)	-	(8,859,587)
Net Capital Assets	1,705,424	-	1,705,424
Total Noncurrent Assets	1,705,424	149,438	1,854,862
TOTAL ASSETS	5,592,396	2,564,524	8,156,920
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows of resources	-	91,764	91,764
CURRENT LIABILITIES:			
Accounts payable	73,798	35,238	109,036
Accrued expenses	-	21,906	21,906
Compensated absences	-	12,249	12,249
Due to other funds	2,965,288	-	2,965,288
Total Current Liabilities Payable from Current Assets	3,039,086	69,393	3,108,479
NON-CURRENT LIABILITIES:			
Compensated absences	-	33,184	33,184
Other post employment benefits liability	-	82,903	82,903
Total Non-Current Liabilities	-	116,087	116,087
Total Liabilities	3,039,086	185,480	3,224,566
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows of resources	-	328,551	328,551
NET POSITION:			
Net Investment in capital assets	1,705,424	-	1,705,424
Restricted for pensions	-	149,438	149,438
Unrestricted	847,886	1,992,819	2,840,705
TOTAL NET POSITION	\$ 2,553,310	\$ 2,142,257	\$ 4,695,567

CITY OF ABILENE, TEXAS
Combining Statement of Nonmajor Enterprise Fund Revenue,
Expenses and Changes in Net Position
Year Ended September 30, 2022

Exhibit E-5

	2022		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
OPERATING REVENUES:			
Charges for services	\$ 381,508	\$ 3,077,879	\$ 3,459,387
Total Operating Revenues	381,508	3,077,879	3,459,387
OPERATING EXPENSES:			
Personnel services	-	1,113,770	1,113,770
Supplies	566,838	43,300	610,138
Maintenance	48,660	132,410	181,070
Other services and charges	4,587,717	1,345,532	5,933,249
Depreciation	414,394	-	414,394
Total Operating Expenses	5,617,609	2,635,012	8,252,621
OPERATING INCOME (LOSS)	(5,236,101)	442,867	(4,793,234)
NON-OPERATING REVENUES (EXPENSES):			
Investment earnings	-	8,036	8,036
Intergovernmental revenue	3,117,341	-	3,117,341
Net gain on sale of capital assets	11,785	-	11,785
Miscellaneous revenue	26,331	34,695	61,026
Total Non-Operating Revenues (Expenses)	3,155,457	42,731	3,198,188
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,080,644)	485,598	(1,595,046)
CAPITAL CONTRIBUTIONS AND TRANSFERS:			
Capital contributions	842,357	-	842,357
Transfers in	1,709,179	13,271	1,722,450
Transfers out	-	(53,578)	(53,578)
Total Contributions and Transfers	2,551,536	(40,307)	2,511,229
CHANGE IN NET POSITION	470,892	445,291	916,183
NET POSITION, BEGINNING OF YEAR	2,082,418	1,696,966	3,779,384
NET POSITION, END OF YEAR	\$ 2,553,310	\$ 2,142,257	\$ 4,695,567

CITY OF ABILENE, TEXAS
Combining Statement of Nonmajor Enterprise Fund Cash Flows
Year Ended September 30, 2022

Exhibit E-6

	2022		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 408,692	\$ 3,079,663	\$ 3,488,355
Payments to suppliers	(4,859,984)	(371,240)	(5,231,224)
Payments to employees	-	(1,265,121)	(1,265,121)
Payments for interfund services used	(387,152)	(1,211,280)	(1,598,432)
Net cash provided (used) by operating activities	(4,838,444)	232,022	(4,606,422)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Intergovernmental receipts	447,536	-	447,536
Transfers in	1,709,179	13,271	1,722,450
Transfers out	-	(53,578)	(53,578)
Increase in due to other funds	2,666,851	-	2,666,851
Net cash provided (used) by noncapital financing activities	4,823,566	(40,307)	4,783,259
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(839,264)	-	(839,264)
Proceeds from sale of equipment	11,785	-	11,785
Proceeds from capital grants	842,357	-	842,357
Net cash provided by capital and related financing activities	14,878	-	14,878
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash from (paid to) pooled investments	-	(438,384)	(438,384)
Interest on investments	-	8,036	8,036
Net cash (used) by investing activities	-	(430,348)	(430,348)
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	-	(238,633)	(238,633)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	500	1,805,256	1,805,756
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 500</u>	<u>\$ 1,566,623</u>	<u>\$ 1,567,123</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (5,236,101)	\$ 442,867	\$ (4,793,234)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Miscellaneous non-operating revenue	26,331	34,695	61,026
Depreciation	414,394	-	414,394
Changes in assets, deferred outflows and liabilities:			
(Increase) decrease in:			
Accounts receivable	853	(32,911)	(32,058)
Prepaid items	-	(622)	(622)
Inventory	(31,915)	-	(31,915)
Net pension asset	-	(149,438)	(149,438)
Deferred outflow of resources	-	6,309	6,309
Increase (decrease) in:			
Accounts payable	(12,006)	(60,656)	(72,662)
Accrued wages	-	(28,392)	(28,392)
Compensated absences	-	2,467	2,467
Other post employment benefits liability	-	3,682	3,682
Net pension liability	-	(178,730)	(178,730)
Deferred inflow of resources	-	192,751	192,751
Net cash provided (used) by operating activities	<u>\$ (4,838,444)</u>	<u>\$ 232,022</u>	<u>\$ (4,606,422)</u>

Enterprise Funds

Schedule of Operating Expenses for all Enterprise Funds

Year Ended September 30, 2022

With Comparative Totals for Year Ended September 30, 2021

	2022	2021
WATER AND SEWER:		
Water Utilities:		
Utility Special Services:		
Personnel services	\$ 305,843	\$ 164,507
Other services and charges	8,854,709	7,084,190
	<u>9,160,552</u>	<u>7,248,697</u>
Water Administration:		
Personnel services	721,073	953,921
Supplies	10,903	5,441
Maintenance	99,874	11,158
Other services and charges	1,594,599	1,069,882
Depreciation	26,578	33,693
	<u>2,453,027</u>	<u>2,074,095</u>
Utility Office:		
Personnel services	704,995	902,317
Supplies	16,685	16,448
Maintenance	37,039	51,293
Other services and charges	852,814	1,378,490
	<u>1,611,533</u>	<u>2,348,548</u>
Water Production:		
Personnel services	512,685	563,719
Supplies	27,405	11,592
Maintenance	124,801	148,021
Other services and charges	7,393,904	6,400,207
Depreciation	1,269,216	1,197,072
	<u>9,328,011</u>	<u>8,320,611</u>
Water Treatment:		
Personnel services	1,468,475	1,420,489
Supplies	3,116,451	2,294,926
Maintenance	666,577	548,398
Other services and charges	838,942	729,764
Depreciation	2,979,615	2,959,059
	<u>9,070,060</u>	<u>7,952,636</u>
Water Distribution:		
Personnel services	3,086,771	2,883,279
Supplies	35,740	84,135
Maintenance	1,720,766	1,928,898
Other services and charges	1,085,492	868,011
Depreciation	3,024,169	2,664,245
	<u>8,952,938</u>	<u>8,428,568</u>
Sewage Collection:		
Personnel services	889,504	687,136
Supplies	77,962	68,878
Maintenance	359,329	178,458
Other services and charges	245,709	226,516
Depreciation	1,037,379	949,098
	<u>2,609,883</u>	<u>2,110,086</u>
Wastewater Treatment:		
Personnel services	1,135,030	1,218,816
Supplies	910,229	623,371
Maintenance	622,393	358,347
Other services and charges	1,083,136	959,854
Depreciation	2,991,758	2,942,021
	<u>6,742,546</u>	<u>6,102,409</u>

CITY OF ABILENE, TEXAS

Enterprise Funds

Schedule of Operating Expenses for all Enterprise Funds

Year Ended September 30, 2022

With Comparative Totals for Year Ended September 30, 2021

Exhibit E-7

Page 2

	2022	2021
WATER AND SEWER (CONT.):		
Environmental Lab:		
Personnel services	\$ 921,549	\$ 860,721
Supplies	140,994	134,598
Maintenance	117,147	113,315
Other services and charges	340,248	516,817
Depreciation	192,147	196,441
	<u>1,712,085</u>	<u>1,821,892</u>
Water Utility Capital Projects:		
Other services and charges	86,458	383,160
	<u>86,458</u>	<u>383,160</u>
Certification of Obligation Projects:		
Maintenance	-	213,479
Other services and charges	3,586	2,964
	<u>3,586</u>	<u>216,443</u>
Total Water and Sewer	<u>51,730,679</u>	<u>47,007,145</u>
AIRPORT:*		
Personnel services	1,513,833	-
Supplies	110,499	-
Maintenance	170,146	-
Other services and charges	833,992	-
Depreciation	3,971,993	-
Total Airport	<u>6,600,463</u>	<u>-</u>
SOLID WASTE:		
Personnel services	3,958,551	3,815,945
Supplies	46,939	50,242
Maintenance	103,624	59,190
Other services and charges	10,210,607	8,820,320
Depreciation	265,457	261,744
Total Solid Waste	<u>14,585,178</u>	<u>13,007,441</u>
TRANSIT:		
Supplies	566,838	414,415
Maintenance	48,660	36,396
Other services and charges	4,587,717	4,170,560
Depreciation	414,394	335,285
Total Transit	<u>5,617,609</u>	<u>4,956,656</u>
STORMWATER:		
Personnel services	1,113,770	1,228,841
Supplies	43,300	22,946
Maintenance	132,410	164,486
Other services and charges	1,345,532	1,008,936
Total Stormwater	<u>2,635,012</u>	<u>2,425,209</u>
TOTAL OPERATING EXPENSES FOR ALL ENTERPRISE FUNDS	<u>\$ 81,168,941</u>	<u>\$ 67,396,451</u>

* Reported in governmental activities in fiscal year 2021.

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Net Position
September 30, 2022

Exhibit E-8

	Fleet Services	Self-Insurance	Technology	Total Internal Service Funds
CURRENT ASSETS:				
Cash and cash equivalents	\$ 7,077,632	\$ 5,167,262	\$ 1,989,618	\$ 14,234,512
Investments	2,040,830	1,490,136	573,524	4,104,490
Prepaid items	-	219,325	22,726	242,051
Inventories - materials and supplies	592,205	-	-	592,205
Total Current Assets	9,710,667	6,876,723	2,585,868	19,173,258
NONCURRENT ASSETS:				
Net pension asset	133,988	-	-	133,988
Capital and right-to-use assets:				
Machinery and equipment	49,215,614	-	-	49,215,614
Right-to-use lease equipment	-	-	276,564	276,564
Accumulated depreciation and amortization	(29,723,986)	-	(57,439)	(29,781,425)
Net Capital Assets	19,491,628	-	219,125	19,710,753
Total Noncurrent Assets	19,625,616	-	219,125	19,844,741
TOTAL ASSETS	29,336,283	6,876,723	2,804,993	39,017,999
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred outflows of resources	131,482	-	-	131,482
CURRENT LIABILITIES:				
Accounts payable	217,956	258,492	122,661	599,109
Accrued expenses	29,852	7,682	177	37,711
Compensated absences - current	22,514	1,677	-	24,191
Estimated liability claims	-	962,662	-	962,662
Estimated health claims	-	857,921	-	857,921
Lease liability	-	-	64,734	64,734
Total Current Liabilities	270,322	2,088,434	187,572	2,546,328
NON-CURRENT LIABILITIES:				
Compensated absences payable	60,961	14,939	-	75,900
Estimated liability claims	-	2,903,873	-	2,903,873
Lease liability	-	-	154,463	154,463
Other post employment benefits liability	131,414	-	-	131,414
Total Non-Current Liabilities	192,375	2,918,812	154,463	3,265,650
TOTAL LIABILITIES	462,697	5,007,246	342,035	5,811,978
DEFERRED INFLOWS OF RESOURCES:				
Deferred inflows of resources	512,457	-	-	512,457
NET POSITION:				
Net investment in capital assets	19,491,628	-	(72)	19,491,556
Restricted for pensions	133,988	-	-	133,988
Unrestricted	8,866,995	1,869,477	2,463,030	13,199,502
TOTAL NET POSITION	\$ 28,492,611	\$ 1,869,477	\$ 2,462,958	\$ 32,825,046

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Net Position
Year Ended September 30, 2022

Exhibit E-9

	Fleet Services	Self-Insurance	Technology	Total Internal Service Funds
OPERATING REVENUES:				
Charges for services	\$ 10,407,159	\$ 15,177,747	\$ 4,903,698	\$ 30,488,604
Total Operating Revenues	10,407,159	15,177,747	4,903,698	30,488,604
OPERATING EXPENSES:				
Personnel services	1,661,319	444,181	-	2,105,500
Supplies	4,225,182	31,686	481,003	4,737,871
Maintenance	594,185	-	1,657,549	2,251,734
Other services and charges	453,330	13,403,531	2,067,423	15,924,284
Depreciation	2,542,941	-	57,439	2,600,380
Total Operating Expenses	9,476,957	13,879,398	4,263,414	27,619,769
OPERATING INCOME (LOSS)	930,202	1,298,349	640,284	2,868,835
NON-OPERATING REVENUES (EXPENSES):				
Investment earnings	26,693	22,147	7,106	55,946
Intergovernmental revenue	-	225,000	-	225,000
Interest expense	-	-	(2,318)	(2,318)
Insurance recovery	-	115,637	-	115,637
Miscellaneous revenue	55,926	45,156	-	101,082
Other expense	-	(49,024)	-	(49,024)
Total Non-Operating Revenues (Expenses)	82,619	358,916	4,788	446,323
INCOME (LOSS) BEFORE TRANSFERS	1,012,821	1,657,265	645,072	3,315,158
CONTRIBUTIONS AND TRANSFERS:				
Transfers in	1,323,271	634,694	-	1,957,965
Transfers out	-	(126,728)	-	(126,728)
Net Contributions and Transfers	1,323,271	507,966	-	1,831,237
CHANGE IN NET POSITION	2,336,092	2,165,231	645,072	5,146,395
NET POSITION, BEGINNING OF YEAR	26,156,519	(295,754)	1,817,886	27,678,651
NET POSITION, END OF YEAR	\$ 28,492,611	\$ 1,869,477	\$ 2,462,958	\$ 32,825,046

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2022

Exhibit E-10

	Fleet Services	Self-Insurance	Technology	Total Governmental Activities
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ -	\$ 3,033,714	\$ -	\$ 3,033,714
Receipts from interfund services provided	10,463,085	12,189,189	4,903,698	27,555,972
Payments to suppliers	(5,367,054)	(71,384)	(4,138,033)	(9,576,471)
Payments to employees	(1,754,709)	(452,348)	-	(2,207,057)
Payments for loss claims	-	(13,822,133)	-	(13,822,133)
Payments for interfund services used	(253,667)	(14,437)	-	(268,104)
Net cash provided by operating activities	3,087,655	862,601	765,665	4,715,921
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Intergovernmental receipts	-	225,000	-	225,000
Transfers in	1,323,271	634,694	-	1,957,965
Transfers out	-	(126,728)	-	(126,728)
(Increase) in due from other funds	-	-	(3,080)	(3,080)
Net cash provided (used) by noncapital financing activities	1,323,271	732,966	(3,080)	2,053,157
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Interest expense	-	-	(2,141)	(2,141)
Acquisition and construction of capital assets	(4,792,976)	-	(57,367)	(4,850,343)
Net cash (used) by capital and related financing activities	(4,792,976)	-	(59,508)	(4,852,484)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Cash from (paid to) pooled investments	(1,971,624)	(1,453,322)	(559,993)	(3,984,939)
Interest on investments	26,693	22,147	7,106	55,946
Net cash (used) by investing activities	(1,944,931)	(1,431,175)	(552,887)	(3,928,993)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,326,981)	164,392	150,190	(2,012,399)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	9,404,613	5,002,870	1,839,428	16,246,911
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 7,077,632</u>	<u>\$ 5,167,262</u>	<u>\$ 1,989,618</u>	<u>\$ 14,234,512</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income	\$ 930,202	\$ 1,298,349	\$ 640,284	\$ 2,868,835
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	2,542,941	-	57,439	2,600,380
Insurance recovery	-	115,637	-	115,637
Miscellaneous revenue	55,926	45,156	-	101,082
Interfund activity	-	(49,024)	-	(49,024)
Changes in assets, deferred outflows, liabilities and deferred inflows				
(Increase) decrease in:				
Prepaid items	-	(39,325)	(746)	(40,071)
Inventory	(154,238)	-	-	(154,238)
Net pension asset	(133,988)	-	-	(133,988)
Deferred outflow of resources	4,278	-	-	4,278
Increase (decrease) in:				
Accounts payable	(59,798)	48,651	68,688	57,541
Accrued wages	(38,774)	(7,787)	-	(46,561)
Due to other funds	-	(224)	-	(224)
Compensated absences	15,308	(380)	-	14,928
Estimated liability claims	-	(398,332)	-	(398,332)
Estimated health claims	-	(150,120)	-	(150,120)
Other post employment benefits liability	5,645	-	-	5,645
Net pension liability	(369,202)	-	-	(369,202)
Deferred inflow of resources	289,355	-	-	289,355
Net cash provided by operating activities	<u>\$ 3,087,655</u>	<u>\$ 862,601</u>	<u>\$ 765,665</u>	<u>\$ 4,715,921</u>



FIDUCIARY FUNDS





CITY OF ABILENE, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2022

Exhibit F-1

	9-1-1 Emergency Communication District	Abilene- Taylor County Events Venue District	Total 2022
<u>ASSETS</u>			
Cash and cash equivalents	\$ 4,385,349	\$ 127,948	\$ 4,513,297
Pooled Investments	1,264,723	-	1,264,723
Accounts receivable	53,492	105,770	159,262
TOTAL ASSETS	5,703,564	233,718	5,937,282
<u>LIABILITIES</u>			
Accounts payable	143,091	199,574	342,665
TOTAL LIABILITIES	143,091	199,574	342,665
<u>NET POSITION</u>			
Restricted for:			
Other organizations and governments	5,560,473	34,144	5,594,617
TOTAL NET POSITION	\$ 5,560,473	\$ 34,144	\$ 5,594,617

CITY OF ABILENE, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
Year ended September 30, 2022

Exhibit F-2

	9-1-1 Emergency Communication District	Abilene- Taylor County Events Venue District	Total 2022
ADDITIONS			
Investment earnings net of change in fair value of investments	\$ 24,502	\$ 259	\$ 24,761
Hotel occupancy tax	-	1,227,838	1,227,838
Fees collected for other governments	1,870,133	-	1,870,133
Total additions	1,894,635	1,228,097	3,122,732
DEDUCTIONS			
Administrative expenses	2,731,315	35,555	2,766,870
Tax collections disbursed to other organizations	-	1,197,493	1,197,493
Other disbursements	-	105,395	105,395
Total deductions	2,731,315	1,338,443	4,069,758
Change in net position	(836,680)	(110,346)	(947,026)
Net position, beginning of year	6,397,153	144,490	6,541,643
Net position, end of year	<u>\$ 5,560,473</u>	<u>\$ 34,144</u>	<u>\$ 5,594,617</u>

OTHER SCHEDULES





OTHER SCHEDULES

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
Schedule of General Long Term Obligation Bonds Payable
September 30, 2022

	Date of Issue*	Interest Rate - %	
		Coupon	True Interest Cost
General obligation - 2007	8-01-07	5.50, 4.60, 4.70, 4.80, 5.00	5.0467
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 - 2007	8-01-07	5.125, 4.375, 4.50, 4.60, 4.75, 4.80, 4.85	4.7993
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
Certificates of Obligation - 2021A Series	10-12-21	2.00, 4.00, 5.00	2.2075
Certificates of Obligation - 2021B Series	9-23-21	4.00	2.5809
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 9-30-22	Bond Principal Payable 9-30-22
		Prior Years	Year Ended 9-30-22		
2-15-27/17	\$ 1,070,000	\$ 770,000	\$ 50,000	\$ 13,750	\$ 250,000
2-15-35/25	13,820,000	10,940,000	835,000	117,056	2,045,000
2-15-35/25	21,115,000	15,115,000	875,000	224,944	5,125,000
2-15-36/25	13,895,000	5,010,000	1,845,000	311,248	7,040,000
2-15-36/25	25,765,000	4,860,000	1,040,000	806,553	19,865,000
2-15-37/26	13,660,000	1,780,000	505,000	573,600	11,375,000
2-15-26	830,000	255,000	255,000	19,925	320,000
2-15-38/28	4,880,000	480,000	180,000	188,700	4,220,000
2-15-40/29	7,315,000	25,000	245,000	309,025	7,045,000
2-15-43/31	13,255,000	215,000	215,000	231,009	12,825,000
	<u>115,605,000</u>	<u>39,450,000</u>	<u>6,045,000</u>	<u>2,795,810</u>	<u>70,110,000</u>
2-15-22/17	4,895,000	4,435,000	460,000	11,155	-
2-15-35/25	1,955,000	595,000	100,000	43,713	1,260,000
2-15-31/25	2,000,000	670,000	135,000	31,250	1,195,000
2-15-37/26	7,830,000	1,035,000	295,000	322,650	6,500,000
2-15-39/28	10,215,000	725,000	385,000	374,525	9,105,000
2-15-39/28	1,615,000	115,000	60,000	56,600	1,440,000
2-15-40/29	10,745,000	135,000	475,000	458,025	10,135,000
2-15-41/30	19,900,000	-	-	704,685	19,900,000
2-15-38/26	6,000,000	-	-	214,667	6,000,000
	<u>65,155,000</u>	<u>7,710,000</u>	<u>1,910,000</u>	<u>2,217,270</u>	<u>55,535,000</u>
	<u>\$ 180,760,000</u>	<u>\$ 47,160,000</u>	<u>\$ 7,955,000</u>	<u>\$ 5,013,080</u>	<u>\$ 125,645,000</u>



STATISTICAL SECTION





Statistical Section

This part of the City of Abilene, Texas' annual comprehensive 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.	144
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue sources, sales and property tax.	157
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.	165
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.	170
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.	173

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

CITY OF ABILENE, TEXAS
Net Position by Component
Last Ten Fiscal Years
September 30, 2022
(accrual basis of accounting)

	Fiscal Year				
	2013	2014	2015*	2016	2017
Governmental activities					
Net investment in capital assets	\$ 155,814,109	\$ 167,065,458	\$ 169,593,848	\$ 184,493,119	\$ 192,230,299
Restricted	6,039,185	5,580,207	6,289,487	5,964,816	7,726,478
Unrestricted	39,735,187	40,392,222	(3,851,175)	(10,212,143)	(20,714,237)
Total governmental activities net position	<u>\$ 201,588,481</u>	<u>\$ 213,037,887</u>	<u>\$ 172,032,160</u>	<u>\$ 180,245,792</u>	<u>\$ 179,242,540</u>
Business-type activities					
Net investment in capital assets	\$ 128,027,206	\$ 130,855,353	\$ 141,042,489	\$ 154,439,154	\$ 170,683,229
Restricted	783,862	783,821	714,753	703,327	721,851
Unrestricted	45,072,860	48,881,615	48,544,771	45,665,075	43,860,530
Total business-type activities net position	<u>\$ 173,883,928</u>	<u>\$ 180,520,789</u>	<u>\$ 190,302,013</u>	<u>\$ 200,807,556</u>	<u>\$ 215,265,610</u>
Primary government					
Net investment in capital assets	\$ 283,841,315	\$ 297,920,811	\$ 310,636,337	\$ 338,932,273	\$ 362,913,528
Restricted	6,823,047	6,364,028	7,004,240	6,668,143	8,448,329
Unrestricted	84,808,047	89,273,837	44,693,596	35,452,932	23,146,293
Total primary government net position	<u>\$ 375,472,409</u>	<u>\$ 393,558,676</u>	<u>\$ 362,334,173</u>	<u>\$ 381,053,348</u>	<u>\$ 394,508,150</u>

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

* 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.

***The City implemented GASB Statement No. 87 in fiscal year 2022. In 2022, the airport was moved from governmental activities to business-type activities.

Previous years have not been restated for this change in reporting entity.

Fiscal Year				
2018**	2019	2020	2021	2022***
\$ 202,019,892	\$ 207,790,259	\$ 213,719,970	\$ 217,431,274	\$ 161,966,603
8,331,620	7,547,184	8,669,033	9,686,492	15,802,878
(21,305,560)	(22,958,273)	(26,402,223)	6,522,958	3,006,865
<u>\$ 189,045,952</u>	<u>\$ 192,379,170</u>	<u>\$ 195,986,780</u>	<u>\$ 233,640,724</u>	<u>\$ 180,776,346</u>
\$ 175,803,351	\$ 165,326,998	\$ 175,633,219	\$ 185,339,597	\$ 268,634,356
893,602	1,543,876	1,711,202	1,733,771	6,791,803
46,200,131	44,085,358	41,849,791	49,845,509	58,264,540
<u>\$ 222,897,084</u>	<u>\$ 210,956,232</u>	<u>\$ 219,194,212</u>	<u>\$ 236,918,877</u>	<u>\$ 333,690,699</u>
\$ 377,823,243	\$ 373,117,257	\$ 389,353,189	\$ 402,770,871	\$ 430,600,959
9,225,222	9,091,060	10,380,235	11,420,263	22,594,681
24,894,571	21,127,085	15,447,568	56,368,467	61,271,405
<u>\$ 411,943,036</u>	<u>\$ 403,335,402</u>	<u>\$ 415,180,992</u>	<u>\$ 470,559,601</u>	<u>\$ 514,467,045</u>

CITY OF ABILENE, TEXAS
Changes in Net Position
Last Ten Fiscal Years
September 30, 2022
(accrual basis of accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
Expenses					
Governmental activities:					
General Services and Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure and Development	-	-	-	-	-
Public Safety	-	-	-	-	-
General government	1,629,414	1,680,796	1,780,202	2,647,970	5,697,500
Human Resources	2,211,654	2,286,518	2,441,120	3,141,605	3,244,011
Finance	8,158,544	8,676,471	9,056,563	9,135,461	9,271,167
Planning and development services	3,727,961	3,950,329	4,234,015	3,744,623	3,631,386
Economic development	269,235	254,767	256,639	381,635	319,717
Public works	10,038,084	11,748,309	10,863,395	9,932,350	10,738,983
Information Technology	-	-	-	-	1,362,684
Police	24,882,080	25,758,373	25,598,660	30,268,503	31,331,115
Fire	18,510,732	19,469,788	22,488,941	23,706,150	23,581,018
Transportation Services	4,130,783	4,495,154	4,794,921	5,198,433	5,651,388
Library Services	-	-	-	-	-
Community services	16,087,064	16,564,210	17,324,550	21,174,094	19,283,594
Health	-	-	-	-	-
General Services	-	-	-	-	-
Interest and fees on long-term debt	2,896,895	2,556,122	3,170,378	3,198,611	3,288,053
Total governmental activities expenses	<u>92,542,446</u>	<u>97,440,837</u>	<u>102,009,384</u>	<u>112,529,435</u>	<u>117,400,616</u>
Business-type activities:					
Water and Sewer Services	35,981,438	35,626,471	35,975,514	39,557,921	40,815,109
Airport **	-	-	-	-	-
Solid waste services	10,074,204	10,058,782	10,317,053	11,276,692	11,457,655
Non-major funds	6,429,836	6,298,387	5,867,430	6,286,285	6,581,441
Total business-type activities expenses	<u>52,485,478</u>	<u>51,983,640</u>	<u>52,159,997</u>	<u>57,120,898</u>	<u>58,854,205</u>
Total primary government expenses	<u>\$ 145,027,924</u>	<u>\$ 149,424,477</u>	<u>\$ 154,169,381</u>	<u>\$ 169,650,333</u>	<u>\$ 176,254,821</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General Services and Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure and Development	-	-	-	-	-
Public Safety	-	-	-	-	-
General government	37,168	33,088	27,952	31,918	986,572
Finance	2,171,077	2,215,581	1,779,338	1,791,105	1,757,839
Planning and development services	1,491,845	1,815,016	1,741,177	1,425,511	1,159,403
Public works	59,169	67,960	74,671	95,081	73,440
Police	1,129,606	1,091,780	1,107,091	1,105,780	1,155,192
Fire	76,835	117,165	100,910	98,500	111,242
Transportation Services	1,706,069	1,835,194	1,893,427	1,871,854	1,995,832
Library Services	-	-	-	-	-
Community services	1,626,254	1,850,664	1,921,488	2,377,022	1,731,667
Health	-	-	-	-	-
Operating grants and contributions	3,842,032	4,024,520	3,703,719	3,967,435	4,243,985
Capital grants and contributions	6,731,853	12,727,789	7,187,441	18,316,880	8,438,203
Total governmental activities program revenues	<u>18,871,908</u>	<u>25,778,757</u>	<u>19,537,214</u>	<u>31,081,086</u>	<u>21,653,375</u>
Business-type activities :					
Charges for services:					
Water and sewer Services	36,054,828	39,243,053	43,434,088	47,266,003	52,133,145
Airport **	-	-	-	-	-
Solid waste services	12,467,867	12,354,136	12,961,098	13,065,415	13,305,296
Non-major funds	2,476,929	2,324,023	2,310,800	2,321,300	2,695,131
Operating grants and contributions	2,206,638	2,486,052	1,966,545	1,451,444	1,803,933
Capital grants and contributions	1,580,646	1,570,780	2,289,546	2,200,036	2,438,332
Total business-type activities program revenues	<u>54,786,908</u>	<u>57,978,044</u>	<u>62,962,077</u>	<u>66,304,198</u>	<u>72,375,837</u>
Total primary government program revenues	<u>\$ 73,658,816</u>	<u>\$ 83,756,801</u>	<u>\$ 82,499,291</u>	<u>\$ 97,385,284</u>	<u>\$ 94,029,212</u>
Net (Expense)/Revenue:					
Governmental activities	\$ (73,670,538)	\$ (71,662,080)	\$ (82,472,170)	\$ (81,448,349)	\$ (95,747,241)
Business-type activities	2,301,430	5,994,404	10,802,080	9,183,300	13,521,632
Total primary government net expense	<u>\$ (71,369,108)</u>	<u>\$ (65,667,676)</u>	<u>\$ (71,670,090)</u>	<u>\$ (72,265,049)</u>	<u>\$ (82,225,609)</u>

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

* Effective FY 2022, expenditures are being presented by program. The amounts for prior fiscal years have not been adjusted.

** Effective FY 2022, Airport was moved out of Transportation Services and is now classified as a Business-type activity.

	2018	2019	2020	2021	2022 *
\$	-	\$	-	\$	19,661,804
	-	-	-	-	18,751,594
	-	-	-	-	67,969,394
	5,914,985	8,590,172	9,830,243	9,051,904	-
	1,232,748	1,498,469	1,570,279	1,439,514	-
	6,871,287	8,636,167	9,285,750	5,589,374	-
	3,164,675	3,498,420	3,988,960	5,344,095	-
	-	-	-	-	-
	11,701,793	12,684,946	13,530,464	13,918,734	-
	2,895,988	2,932,499	2,152,152	1,577,770	-
	29,328,073	33,377,601	34,678,306	31,699,772	-
	23,026,603	26,858,049	28,021,775	26,366,178	-
	5,669,644	6,122,895	6,268,550	7,511,017	-
	-	-	-	3,187,316	-
	13,677,953	15,958,485	14,682,403	12,922,675	17,738,429
	4,387,574	4,784,731	5,178,401	5,155,086	-
	-	-	-	3,115,359	-
	4,098,430	3,940,312	3,888,230	4,646,940	4,658,315
	<u>111,969,753</u>	<u>128,882,746</u>	<u>133,075,513</u>	<u>131,525,734</u>	<u>128,779,536</u>
	50,992,841	65,594,968	53,692,219	53,455,705	57,537,756
	-	-	-	-	6,559,830
	10,725,040	12,335,938	12,769,458	12,904,802	13,999,448
	6,393,837	6,866,977	7,091,314	7,342,112	8,138,161
	<u>68,111,718</u>	<u>84,797,883</u>	<u>73,552,991</u>	<u>73,702,619</u>	<u>86,235,195</u>
\$	<u>180,081,471</u>	<u>\$ 213,680,629</u>	<u>\$ 206,628,504</u>	<u>\$ 205,228,353</u>	<u>\$ 215,014,731</u>
\$	-	\$	-	\$	2,207,421
	-	-	-	-	7,556,867
	-	-	-	-	1,704,329
	975,198	983,543	843,125	689,423	-
	1,862,362	1,561,099	1,307,852	990,330	-
	1,179,031	1,340,622	1,522,816	1,786,822	-
	97,668	4,560,807	4,535,380	5,490,445	-
	1,723,898	1,300,675	1,444,909	1,428,933	-
	113,760	120,415	109,360	111,915	-
	2,005,829	2,020,115	1,650,576	1,878,706	-
	-	-	-	6,958	-
	1,032,904	1,031,343	442,926	798,193	1,016,917
	719,975	777,786	591,236	472,085	-
	3,942,459	4,900,325	7,901,643	25,591,156	10,190,947
	4,272,514	3,281,177	3,012,559	14,227,433	8,372,371
	<u>17,925,598</u>	<u>21,877,907</u>	<u>23,362,382</u>	<u>53,472,399</u>	<u>31,048,852</u>
	54,018,608	50,551,248	57,535,961	59,246,722	67,108,468
	-	-	-	-	1,821,956
	13,634,876	15,418,218	16,605,005	16,605,893	18,355,596
	2,664,137	2,742,147	3,181,118	3,193,064	3,459,387
	1,970,975	2,280,037	3,547,114	3,476,164	4,511,779
	6,578,852	1,269,113	3,127,943	9,928,666	6,538,471
	<u>78,867,448</u>	<u>72,260,763</u>	<u>83,997,141</u>	<u>92,450,509</u>	<u>101,795,657</u>
\$	<u>96,793,046</u>	<u>\$ 94,138,670</u>	<u>\$ 107,359,523</u>	<u>\$ 145,922,908</u>	<u>\$ 132,844,509</u>
\$	(94,044,155)	\$ (107,004,839)	\$ (109,713,131)	\$ (78,053,335)	\$ (97,730,684)
	10,755,730	(12,537,120)	10,444,150	18,747,890	15,560,462
\$	<u>(83,288,425)</u>	<u>\$ (119,541,959)</u>	<u>\$ (99,268,981)</u>	<u>\$ (59,305,445)</u>	<u>\$ (82,170,222)</u>

CITY OF ABILENE, TEXAS
Changes in Net Position
Last Ten Fiscal Years
September 30, 2022
(accrual basis of accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 34,569,630	\$ 35,301,107	\$ 36,337,957	\$ 39,768,063	\$ 42,886,448
Sales and use taxes	30,579,680	30,780,883	31,481,309	30,388,148	31,193,071
Franchise taxes	7,209,087	7,404,995	7,731,243	7,696,566	7,471,341
Occupancy taxes	2,781,952	3,027,363	3,248,946	3,028,317	3,198,982
Miscellaneous taxes	1,305,058	1,381,697	1,438,012	1,824,885	2,719,960
Investment income	156,355	127,303	166,687	361,385	747,572
Miscellaneous income	4,051,789	3,801,533	4,077,608	4,772,649	5,088,938
Gain (loss) on sale of capital assets	-	-	-	-	835,612
Transfers	1,506,491	1,286,605	1,643,224	715,757	602,065
Total governmental activities	<u>82,160,042</u>	<u>83,111,486</u>	<u>86,124,986</u>	<u>88,555,770</u>	<u>94,743,989</u>
Business-type activities:					
Investment income	92,938	101,965	156,320	282,359	405,707
Miscellaneous income	1,102,454	1,493,322	521,317	782,031	830,730
Gain (loss) on sale of capital assets	347,580	333,775	305,346	190,422	302,050
Transfers	(1,506,491)	(1,286,605)	(1,643,224)	(715,757)	(602,065)
Total business-type activities	<u>36,481</u>	<u>642,457</u>	<u>(660,241)</u>	<u>539,055</u>	<u>936,422</u>
Total primary government	<u>\$ 82,196,523</u>	<u>\$ 83,753,943</u>	<u>\$ 85,464,745</u>	<u>\$ 89,094,825</u>	<u>\$ 95,680,411</u>
Change in Net Position					
Governmental activities	\$ 8,489,504	\$ 11,449,406	\$ 3,652,816	\$ 7,107,421	\$ (1,003,252)
Business-type activities	2,337,911	6,636,861	10,141,839	9,722,355	14,458,054
Total primary government	<u>\$ 10,827,415</u>	<u>\$ 18,086,267</u>	<u>\$ 13,794,655</u>	<u>\$ 16,829,776</u>	<u>\$ 13,454,802</u>

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

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022 *</u>
\$ 46,250,305	\$ 47,853,967	\$ 50,891,096	\$ 53,045,707	\$ 55,200,299
34,784,342	35,369,689	36,234,787	39,550,277	43,831,533
7,858,877	8,314,757	8,103,843	7,784,238	9,651,220
3,414,572	3,594,163	2,874,140	3,889,073	4,480,435
3,069,314	3,494,558	3,480,375	3,518,307	3,892,109
1,532,655	2,648,383	1,077,183	62,940	763,172
6,004,939	7,322,508	7,044,983	5,957,091	6,253,284
55,826	-	16,900	10,009	1,470
3,898,419	1,740,032	3,597,434	1,889,637	(391,142)
<u>106,869,249</u>	<u>110,338,057</u>	<u>113,320,741</u>	<u>115,707,279</u>	<u>123,682,380</u>
836,094	1,594,674	586,036	37,505	408,225
324,829	26,305	460,299	442,388	1,258,795
267,570	715,321	344,929	386,519	337,124
(3,898,419)	(1,740,032)	(3,597,434)	(1,889,637)	391,142
<u>(2,469,926)</u>	<u>596,268</u>	<u>(2,206,170)</u>	<u>(1,023,225)</u>	<u>2,395,286</u>
<u>\$ 104,399,323</u>	<u>\$ 110,934,325</u>	<u>\$ 111,114,571</u>	<u>\$ 114,684,054</u>	<u>\$ 126,077,666</u>
\$ 12,825,094	\$ 3,333,218	\$ 3,607,610	\$ 37,653,944	\$ 25,951,696
8,285,804	(11,940,852)	8,237,980	17,724,665	17,955,748
<u>\$ 21,110,898</u>	<u>\$ (8,607,634)</u>	<u>\$ 11,845,590</u>	<u>\$ 55,378,609</u>	<u>\$ 43,907,444</u>



CITY OF ABILENE, TEXAS
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
September 30, 2022
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Occupancy Tax	Miscellaneous Tax	Total
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
2021	53,045,707	39,550,277	7,784,238	3,889,073	3,518,307	107,787,602
2022	55,200,299	43,831,533	9,651,220	4,480,435	3,892,109	117,055,596

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

CITY OF ABILENE, TEXAS
Fund Balances of Governmental Funds
Last Ten Fiscal Years
September 30, 2022
(modified accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
General fund				
Non-Spendable Items				
Inventory	\$ 5,152	\$ 3,838	\$ 2,292	\$ 5,144
Prepaid Items	47,857	42,608	21,461	26,836
Assigned to:				
27th Payroll	1,230,000	1,430,000	1,630,000	2,364,876
Other purposes	831,694	718,900	858,447	606,609
Unassigned (deficit)	23,150,110	23,707,315	24,378,638	23,455,297
Total general fund	<u>\$ 25,264,813</u>	<u>\$ 25,902,661</u>	<u>\$ 26,890,838</u>	<u>\$ 26,458,762</u>
All other governmental funds				
Non-Spendable Items				
Prepaid Items	\$ 1,834	\$ 2,958	\$ 3,856	\$ 5,249
Restricted for:				
Debt service	1,421,361	1,413,641	1,488,064	1,688,525
Capital projects	8,941,684	6,093,369	30,277,285	46,782,627
Other purposes	2,480,804	2,808,542	2,884,608	3,318,044
Committed to:				
Other purposes	-	-	-	-
Assigned to:				
Debt service	289,126	-	-	-
Capital projects	8,726,554	9,723,092	9,888,410	10,519,288
Unassigned (deficit)	(50,419)	(92,360)	(34,769)	(51,784)
Total all other governmental funds	<u>\$ 21,810,944</u>	<u>\$ 19,949,242</u>	<u>\$ 44,507,454</u>	<u>\$ 62,261,949</u>

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

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 4,071	\$ 2,961	\$ 4,913	\$ 4,630	\$ 3,869	\$ 4,293
32,131	27,456	27,033	18,297	486,682	36,780
-	-	-	-	-	-
748,373	669,747	706,692	436,894	532,400	684,169
26,146,953	27,527,872	30,843,631	33,996,468	34,960,629	40,135,033
<u>\$ 26,931,528</u>	<u>\$ 28,228,036</u>	<u>\$ 31,582,269</u>	<u>\$ 34,456,289</u>	<u>\$ 35,983,580</u>	<u>\$ 40,860,275</u>
\$ 7,859	\$ 6,863	\$ 1,813	\$ 2,386	\$ 7,140	\$ 38,624
1,841,779	1,766,526	1,692,830	2,706,988	3,086,109	3,150,358
46,777,906	48,703,189	26,216,250	24,863,591	20,789,895	30,899,544
3,813,917	4,306,782	3,734,473	3,862,385	4,188,611	4,227,789
-	-	3,457,359	2,649,259	4,215,194	4,005,885
-	-	-	-	-	-
10,029,756	13,491,475	15,239,122	15,374,778	40,782,736	35,962,383
(31,177)	(1,183)	-	-	(4,784)	(3,188)
<u>\$ 62,440,040</u>	<u>\$ 68,273,652</u>	<u>\$ 50,341,847</u>	<u>\$ 49,459,387</u>	<u>\$ 73,064,901</u>	<u>\$ 78,281,395</u>

CITY OF ABILENE, TEXAS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
September 30, 2022
(modified accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Taxes	\$ 76,489,386	\$ 77,908,819	\$ 80,092,679	\$ 82,667,603
Licenses and permits	1,284,471	1,586,623	1,548,832	1,531,658
Fines and forfeitures	2,297,611	2,352,970	1,931,566	1,588,698
Charges for services	4,220,602	4,566,205	4,639,516	4,814,612
Intergovernmental revenues	10,034,100	15,552,706	8,978,675	17,469,624
Assessments/passenger facility charge **	515,988	546,110	605,781	576,404
Interest and Miscellaneous	6,433,398	5,919,240	7,004,586	11,652,087
Total revenues	101,275,556	108,432,673	104,801,635	120,300,686
Expenditures				
General Services and Administration				
Infrastructure and Development				
Public Safety				
General government	1,879,077	1,963,168	1,983,021	2,937,786
Human Resources	2,370,945	2,576,029	2,702,787	2,954,916
Finance	8,520,194	9,134,371	10,472,981	12,855,913
Planning & Development Services	3,727,507	3,982,714	4,287,282	3,485,817
Economic development	100	-	-	49,999
Public works	6,485,824	8,069,487	6,832,106	6,409,909
Information Technology	-	-	-	-
Police	23,604,378	24,557,057	25,135,957	26,534,539
Fire	17,587,022	18,217,844	18,582,736	18,815,536
Transportation services	1,776,606	1,995,218	2,022,131	1,959,062
Library	-	-	-	-
Community services	15,662,017	14,718,776	15,463,934	17,683,990
Health	-	-	-	-
General Services	-	-	-	-
Debt service				
Principal	10,778,967	7,344,000	6,690,000	7,540,000
Interest	2,878,035	2,503,438	2,586,768	2,730,037
Fees and other charges	198,981	166,190	565,277	658,426
Capital projects	12,163,171	15,689,029	7,850,008	29,013,286
Total expenditures	107,632,824	110,917,321	105,174,988	133,629,216
Excess (deficit) of revenues over expenditures	(6,357,268)	(2,484,648)	(373,353)	(13,328,530)
Other financing sources (uses)				
Issuance of debt	-	-	23,070,000	27,765,000
Bond Premium	120,554	-	3,305,739	4,926,398
Issuance of refunding bonds	1,565,000	-	13,820,000	13,895,000
Issuance of debt for lease financing	-	-	-	-
Payments to refunded bond escrow agent	(1,600,000)	-	(14,535,000)	(15,666,632)
Proceeds from sale of assets	2,200,000	-	-	-
Transfers in	10,250,208	8,893,917	6,410,302	7,933,838
Transfers out	(8,876,052)	(7,633,123)	(6,151,299)	(8,202,655)
Total other financing sources (uses)	3,659,710	1,260,794	25,919,742	30,650,949
Net change in fund balances	\$ (2,697,558)	\$ (1,223,854)	\$ 25,546,389	\$ 17,322,419
Debt service as a percentage of noncapital expenditures	14.3%	10.3%	9.5%	9.8%

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

* Effective FY 2022, expenditures are being presented by program. The amounts for prior fiscal years have not been adjusted.

** Effective FY 2022, Airport was moved out of Transportation Services and is now classified as a Business-type activity.

	2017	2018	2019	2020	2021	2022 *
\$	87,423,676	\$ 95,374,313	\$ 98,592,152	\$ 101,476,524	\$ 107,778,039	\$ 117,002,891
	1,432,909	1,518,757	1,701,347	1,868,760	2,079,970	2,222,567
	1,628,834	2,110,492	1,542,100	1,459,321	1,324,755	1,208,445
	5,130,807	5,231,952	9,839,072	8,553,760	9,933,869	9,078,959
	9,145,441	4,837,477	4,870,401	8,080,007	25,650,740	9,902,325
	577,054	570,035	583,381	450,996	464,641	-
	9,675,450	9,782,892	12,637,003	10,901,938	20,413,069	12,552,974
	<u>115,014,171</u>	<u>119,425,918</u>	<u>129,765,456</u>	<u>132,791,306</u>	<u>167,645,083</u>	<u>151,968,161</u>
	4,998,935	5,371,937	6,838,358	8,172,377	9,124,511	19,596,856
	3,093,545	1,609,724	1,647,939	1,810,082	1,922,493	13,158,436
	9,115,669	8,011,232	8,669,605	9,465,481	5,699,705	66,361,084
	3,453,307	3,233,864	3,257,902	3,914,436	5,527,472	-
	-	-	-	-	-	-
	6,818,987	7,656,610	7,650,285	8,070,472	8,065,438	-
	1,385,754	3,270,675	3,051,833	2,175,621	1,768,797	-
	28,288,554	29,018,057	29,549,229	30,877,892	32,500,220	-
	19,268,096	20,040,532	20,874,757	22,739,699	23,587,499	-
	1,941,925	2,135,301	2,177,771	2,222,210	3,590,828	-
	-	-	-	-	2,944,794	-
	16,142,587	12,190,480	13,033,800	12,220,485	11,750,842	18,075,472
	-	4,414,599	4,423,530	5,005,079	5,513,303	-
	-	-	-	-	2,783,815	-
	8,420,000	8,573,072	8,862,598	8,023,776	7,740,000	8,188,829
	3,236,050	4,206,104	4,534,913	3,912,708	4,933,245	5,030,948
	489,812	515,813	212,880	504,365	559,318	483,571
	<u>33,370,279</u>	<u>23,073,240</u>	<u>31,820,863</u>	<u>35,456,880</u>	<u>22,296,697</u>	<u>34,518,770</u>
	<u>140,023,500</u>	<u>133,321,240</u>	<u>146,606,263</u>	<u>154,571,563</u>	<u>150,308,977</u>	<u>165,413,966</u>
	(25,009,329)	(13,895,322)	(16,840,807)	(21,780,257)	17,336,106	(13,445,805)
	21,754,445	16,750,000	-	18,060,000	6,000,000	19,900,000
	3,539,471	1,393,039	-	2,704,636	777,282	3,870,370
	-	830,000	-	13,255,000	-	-
	-	-	-	-	-	1,626,064
	-	(919,078)	-	(13,387,316)	-	-
	835,612	100,669	315,918	16,900	1,379,745	1,470
	8,873,563	14,280,581	17,428,697	31,185,925	41,686,813	29,422,873
	(9,342,905)	(11,409,769)	(15,481,380)	(28,063,328)	(42,047,141)	(28,357,719)
	<u>25,660,186</u>	<u>21,025,442</u>	<u>2,263,235</u>	<u>23,771,817</u>	<u>7,796,699</u>	<u>26,463,058</u>
\$	<u>650,857</u>	<u>7,130,120</u>	<u>(14,577,572)</u>	<u>1,991,560</u>	<u>25,132,805</u>	<u>13,017,253</u>
	11.3%	12.0%	11.9%	10.2%	10.1%	10.5%



CITY OF ABILENE, TEXAS
General Government Tax Revenues By Source
Last Ten Fiscal Years
September 30, 2022
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales and Use Tax	Franchise Tax	Occupancy Tax	Miscellaneous Tax	Total
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
2021	53,019,766	39,550,277	7,800,616	3,889,073	3,518,307	107,778,039
2022	55,179,024	43,831,533	9,619,790	4,480,435	3,892,109	117,002,891

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

CITY OF ABILENE, TEXAS
Taxable Sales by Category
Last Ten Fiscal Years
September 30, 2022

	Fiscal Year				
	2013	2014	2015	2016	2017
Agriculture/Forestry/Fishing/Hunting	\$ 503,590	\$ 583,589	\$ 408,022	\$ 446,321	\$ 338,069
Mining/Oil&Gas Extraction	95,559,256	93,031,231	57,430,930	34,133,400	41,075,136
Construction	51,903,925	58,313,920	67,854,338	61,116,154	67,102,690
Manufacturing	49,926,332	57,678,289	55,665,281	48,990,323	58,821,243
Transportation, communication, utilities	62,464,664	74,142,214	81,653,050	82,721,138	83,232,717
Wholesale trade	155,164,726	176,977,822	170,109,146	140,507,422	133,017,264
Retail trade /Art&Ent/Accom Food Srvc	1,286,242,841	1,329,807,474	1,366,113,881	1,350,094,476	1,333,830,063
Finance, Insurance, real estate	51,139,377	57,963,727	42,794,641	39,913,549	37,030,432
Services	104,615,205	117,018,405	117,674,085	108,702,259	115,453,108
Health Care, Social Assistance	6,409,290	6,185,922	6,526,855	6,611,339	6,059,792
Public Administration	13,010,961	12,956,379	13,416,508	13,639,997	13,945,741
Educational	5,443,377	5,456,207	5,966,050	6,226,605	6,390,285
Other	-	1,183	-	-	-
	<u>\$ 1,882,383,544</u>	<u>\$ 1,990,116,362</u>	<u>\$ 1,985,612,787</u>	<u>\$ 1,893,102,983</u>	<u>\$ 1,896,296,540</u>

Source: Texas State Comptroller of Public Accounts

(1) Latest available information is through March 31, 2022. April - September taxable sales are an average of the available information

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

2018	2019	2020	2021 *	2022
				(1)
\$ 1,105,332	\$ 471,698	\$ 471,698	\$ 306,882	\$ 431,728
60,057,935	64,740,128	64,740,128	41,222,966	40,333,366
74,957,791	77,472,585	77,472,585	78,605,989	92,764,716
57,551,352	49,963,168	49,963,168	76,668,629	121,349,080
119,164,464	104,939,578	104,939,578	82,743,961	104,401,044
162,918,314	190,787,723	190,787,723	172,816,470	193,063,186
1,648,806,148	1,664,993,396	1,664,993,396	1,975,803,225	2,148,692,674
36,791,290	33,924,626	33,924,626	33,591,540	34,132,276
130,359,613	141,646,598	141,646,598	146,813,141	157,532,052
6,575,182	6,834,418	6,834,418	3,893,056	4,167,964
14,333,151	15,731,001	15,731,001	17,035,961	18,487,414
6,335,528	6,474,348	6,474,348	7,183,313	6,746,700
-	-	-	-	-
<u>\$ 2,318,956,100</u>	<u>\$ 2,357,979,267</u>	<u>\$ 2,357,979,267</u>	<u>\$ 2,636,685,133</u>	<u>\$ 2,922,102,200</u>

CITY OF ABILENE, TEXAS**Assessed Value and Estimated Actual Value of Taxable Property****Last Ten Fiscal Years****September 30, 2022**

Fiscal Year	Real Property	Personal Property	Mineral Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value
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
2021	9,682,831,630	1,123,172,542	14,439,759	3,885,546,212	6,934,897,719
2022	10,331,317,252	1,138,021,073	12,377,562	4,176,309,953	7,305,405,934

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
\$0.6860	\$ 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%
0.7877	6,940,492,799	99.92%
0.7851	7,304,443,286	100.01%

CITY OF ABILENE, TEXAS
Property Tax Rates Direct and Overlapping Governments
Last Ten Fiscal Years
September 30, 2022

Fiscal Year	City of Abilene			Overlapping Rates		Total Direct and Overlapping Rates
	Operating	Debt Service	Total City	Taylor County	Abilene Independent School District	
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
2021	0.6019	0.1858	0.7877	0.6183	1.2914	2.6974
2022	0.6019	0.1832	0.7851	0.6070	1.2784	2.6705

Source: Taylor County Central Appraisal District

Notes:

- (1) The overlapping tax rates above apply to the majority of Abilene Citizens, who reside within Taylor County and Abilene Independent School District. The following overlapping governments tax rates were excluded:
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
Property Tax Rates Direct and Overlapping Governments
Last Ten Fiscal Years
September 30, 2022

Fiscal Year	City of Abilene			Overlapping Rates		Total Direct and Overlapping Rates
	Operating	Debt Service	Total City	Taylor County	Abilene Independent School District	
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
2021	0.6019	0.1858	0.7877	0.6183	1.2914	2.6974
2022	0.6019	0.1832	0.7851	0.6070	1.2784	2.6705

Source: Taylor County Central Appraisal District

Notes:

- (1) The overlapping tax rates above apply to the majority of Abilene Citizens, who reside within Taylor County and Abilene Independent School District. The following overlapping governments tax rates were excluded:
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, 2022 and 2013

Taxpayer	2022			2013		
	Taxable Assessed Value ¹	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value ²	Rank	Percentage of Total Taxable Assessed Value
AEP Texas North Co.	\$124,813,288	1	1.71%	\$43,717,330	2	0.87%
PUMPCO INC	44,549,065	2	0.61%			
Atmos Energy /Mid-Tex Distribution	40,199,627	3	0.55%			
Fehr Food Inc	34,251,729	4	0.47%			
Cebridge Acquisition LP	33,998,082	5	0.47%			
Coca-Cola Refreshments USA Inc	32,927,853	6	0.45%	20,890,273	9	0.41%
WellTower TCG NNN Landlord, LLC	29,078,404	7	0.40%			
Lowe's Home Centers Inc	27,815,787	8	0.38%	25,363,080	6	0.50%
Partners Mall of Abilene, LLC	27,030,000	9	0.37%			
CAPX Ventures Fund I LLC	24,000,000	10	0.33%			
NC SCHI, Inc.				50,130,599	1	0.99%
MAI Investors Limited Ptshp.				38,588,267	3	0.77%
Union Drilling Inc.				29,755,000	4	0.59%
Eagle Aviation Services, Inc.				28,904,020	5	0.57%
Wal-Mart Stores East, Inc.				24,116,010	7	0.48%
Schkade Brothers Operating Co.				21,119,197	8	0.42%
Gamesa Corporation				19,383,399	10	0.38%
TOTAL	\$418,663,835		5.73%	\$301,967,175		5.99%

Source: Taylor County Central Appraisal District

¹ Based on 2021 taxable assessed values

² Based on 2012 taxable assessed values

CITY OF ABILENE, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years
September 30, 2022

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
2013	\$ 34,356,915	\$ 33,859,430	98.55%	\$ 470,618	\$ 34,330,048	99.92%
2014	35,243,493	34,556,302	98.05%	653,176	35,209,478	99.90%
2015	36,040,669	35,597,897	98.77%	406,479	36,004,376	99.90%
2016	39,572,135	38,937,129	98.40%	459,674	39,396,804	99.56%
2017	42,686,671	42,012,799	98.42%	465,552	42,478,351	99.51%
2018	46,053,774	45,339,179	98.45%	492,206	45,831,385	99.52%
2019	47,767,944	46,975,439	98.34%	485,839	47,461,278	99.36%
2020	50,887,413	49,954,341	98.17%	538,366	50,492,707	99.22%
2021	52,619,993	52,079,645	98.97%	393,929	52,473,573	99.72%
2022	54,934,316	54,275,039	98.80%	-	54,275,039	98.80%

Source: Taylor County Central Appraisal District

CITY OF ABILENE, TEXAS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
September 30, 2022

Fiscal Year	Governmental Activities					Business-Type Activities	Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Certificates of Obligation	Leases	Contractual Obligations	Notes Payable	Water Sewer Bonds			
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
2021	83,922,298	41,645,280	-	-	-	229,017,072	354,584,650	11.55%	2,833
2022	77,211,784	63,077,645	1,611,432	-	-	243,076,969	384,977,830	11.24%	3,078

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, 2022

Fiscal Year		General Bonded Debt	Less: Amounts Available in Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value¹ of Property	Per Capita²
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
2021		125,567,578	3,093,382	122,474,196	1.76%	978
2022		140,289,429	3,150,358	137,139,071	1.88%	1,096

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, 2022

<u>Taxing Jurisdiction</u>	<u>Total Net Taxable Assessed Valuation</u>	<u>Total Funded Debt As of 9/30/22</u>	<u>Estimated % Applicable</u>	<u>Overlapping Funded Debt As of 9/30/22</u>
City of Abilene	\$ 7,305,405,934	\$ 135,900,861 ⁽¹⁾	100.00%	\$ 135,900,861 ⁽¹⁾
Subtotal, direct debt	7,305,405,934	135,900,861		135,900,861
Abilene Independent School District	5,589,599,238	209,775,246	98.59%	206,817,415
Taylor County	10,122,464,492	53,465,000	80.30%	42,932,395
Wylie Independent School District	2,505,472,486	43,940,000	63.95%	28,099,630
Jones County	951,212,104	4,865,000	5.00%	243,250
Clyde Cons. Independent School District	497,560,212	17,765,000	0.58%	103,037
Eula Independent School District	317,507,283	3,922,000	26.36%	1,033,839
Hawley Independent School District	180,261,230	4,535,000	1.13%	51,246
Merkel Independent School District	481,765,065	9,335,000	0.51%	47,609
Subtotal, overlapping debt	20,645,842,110	347,602,246		279,328,420
Total Direct and Overlapping Funded Debt	\$ 27,951,248,044	\$ 483,503,107		\$ 415,229,281

Ratio Direct and Overlapping Funded Debt to Taxable Assessed Valuation 5.68%

Per Capita Direct and Overlapping Funded Debt \$ 3,320
Per Capita Direct Debt \$ 1,087

⁽¹⁾ Total funded debt includes General Obligation Bonds, Certificates of Obligation, GO & CO premiums/discounts and contractual obligations, and excludes \$235,950,000 self-supporting Waterworks/Sewer System debt and related premium of \$7,126,969, and \$6,000,000 self-supporting Downtown Hotel Convention Center 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, 2022

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 \$0.1832 per \$100 valuation for debt service for fiscal year ended September 30, 2022.

CITY OF ABILENE, TEXAS
Pledged-Revenue Coverage
Last Ten Fiscal Years
September 30, 2022

Water & Sewer Revenue Bonds						
Fiscal Year	Water & Sewer Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2021	59,246,722	36,065,516	23,181,206	10,220,000	7,159,719	1.33
2022	67,108,468	40,209,817	26,898,651	9,320,000	6,417,904	1.71

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 excludes miscellaneous income and investment earnings. Operating expenses excludes interest, depreciation or amortization.

CITY OF ABILENE, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years
September 30, 2022

<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)
2013	118,117	\$ 2,335,882	\$ 19,776	32.0	16,957	5.0%
2014	118,887	2,468,332	20,762	32.0	17,081	4.0%
2015	120,958	2,551,609	21,095	32.6	17,261	3.8%
2016	121,407	2,585,726	21,298	36.2	17,184	4.2%
2017	121,721	2,631,730	21,621	32.1	17,300	3.5%
2018	122,225	2,789,052	22,819	32.5	16,630	3.3%
2019	122,999	2,921,964	23,756	32.2	20,996	2.9%
2020	123,420	2,903,949	23,529	32.6	21,100	5.8%
2021	125,182	3,070,589	24,529	32.2	21,097	3.9%
2022	125,070	3,426,543	27,397	32.0	20,420	3.2%

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 2022 and 2013

Employer ²	2022			2013		
	Employees	Rank	Percentage of Total City Employment ¹	Employees	Rank	Percentage of Total City Employment ¹
Dyess Air Force Base	6,005	1	7.63%	5,377	1	6.68%
Hendrick Health System	4,032	2	5.12%	2,869	2	3.56%
Abilene Independent School District	2,527	3	3.21%	2,413	3	3.00%
City of Abilene	1,272	4	1.62%	1,200	5	1.49%
Abilene State Supported Living Center	1,225	5	1.56%	1,475	4	1.83%
Texas Department of Criminal Justice	1,190	6	1.51%	1,128	6	1.40%
Blue Cross Blue Shield of Texas	1,090	7	1.38%	1,050	7	1.30%
Abilene Christian University	900	8	1.14%	772	8	0.96%
AbiMar Foods	680	9	0.86%			
Taylor County	560	10	0.71%			
Abilene Regional Medical Center				750	9	0.93%
Teleperformance USA				600	10	0.75%
Total	19,481		24.74%	17,634		21.90%

(1) Source: Texas Labor Force

(2) Source: Abilene Industrial Foundation

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

Function	Budgeted Full-time Equivalent Employees									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government ¹	16	16	16	18	19	47	50	50	52	-
City Attorney's Office ¹	-	-	-	-	-	-	-	-	-	8
City Manager's Office ¹	-	-	-	-	-	-	-	-	-	39
City Secretary's Office ¹	-	-	-	-	-	-	-	-	-	2
Human Resources	39	41	41	41	39	17	17	19	19	17
Finance	99	99	99	104	58	57	58	69	37	36
Planning & Development Services	51	50	52	39	41	38	35	39	38	38
Public Works	165	165	167	167	169	171	174	180	178	175
Information Technology	-	-	-	-	13	32	32	20	22	24
Police	250	258	259	265	283	286	287	287	285	287
Fire	179	180	180	181	191	191	206	206	206	209
Transportation Services	20	20	20	21	49	52	52	53	53	52
Library Services	-	-	-	-	-	-	-	-	30	28
Community Services ¹	180	197	197	214	206	133	135	144	147	-
Zoo ¹	-	-	-	-	-	-	-	-	-	48
Parks & Recreation ¹	-	-	-	-	-	-	-	-	-	93
Health	-	-	-	-	-	56	57	57	57	50
Water Utilities	144	144	144	148	148	148	148	152	152	166
Total	<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>	<u>1,276</u>	<u>1,272</u>

Source: City of Abilene Annual Budget for the respective year

¹ Department Reorganization

CITY OF ABILENE, TEXAS
Operating Indicators by Function / Program
Last Ten Fiscal Years
September 30, 2022

Function / Program	Fiscal Year				
	2013	2014	2015	2016	2017
Governmental Activities					
Public Safety					
Accidents responded to by police officers	3,461	3,466	3,358	3,341	3,543
Number of traffic violations issued by police officers ¹	14,586	15,696	14,356	13,050	15,772
Fire emergency responses	14,050	14,569	15,394	16,068	13,974
Fire Inspections	977	1,404	1,399	1,413	1,720
Infrastructure & Development					
Street & alley reconstruction (sq. yds.) ²	4,112	6,837	14,301	21,326	2,802
Building permits issued	1,263	1,293	1,231	1,227	1,171
Community services					
Zoo attendance ¹	224,805	226,919	216,953	249,666	248,593
Structured recreation program participants ^{1,3}	232,581	273,331	234,357	274,594	312,553
Library visitors ¹	352,197	347,999	344,888	343,741	511,508
General					
Convention center events ^{1, *}	516	452	631	381	422
Business-Type Activities					
Water					
New taps	362	177	342	415	334
Active accounts	39,392	39,577	39,848	39,995	40,670
Average daily production (millions of gallons)	21.6	20.4	20.1	20.2	20.1
Wastewater					
Average daily sewage treatment (millions of gallons)	11.2	12.0	12.0	13.0	13.1
Solid waste services					
Residential refuse collected (tons)	41,133	37,956	42,112	44,032	44,884
Recyclables collected (tons)	7,700	8,000	5,318	3,010	3,238
Transit					
Fixed route passengers carried	511,275	504,290	517,554	476,139	379,050
Van passengers carried	93,417	73,452	88,676	92,398	72,197
Contracted Trips ^{**}	-	-	-	-	-

Sources: Various government departments.

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, 2021 & 2022.

³ Beginning in 2021, the methodology for counting participants has changed.

* Beginning in 2016, the Convention Center stopped including Art Displays as an event.

** Beginning in 2019, Transit contracted with Taxi services to supplement evening/paratransit trips

2018	2019	2020	2021	2022
3,288	3,008	2,793	2,984	2,988
16,684	15,268	8,366	10,147	11,581
13,410	14,512	14,551	17,407	17,881
1,699	1,731	1,999	2,374	1,626
24,654	1,500	-	-	-
1,105	962	778	1,180	1,061
227,239	207,344	157,000	254,028	243,313
316,808	346,925	4,673	45,989	58,742
531,865	514,438	299,266	256,391	325,686
365	421	174	301	240
386	393	460	569	658
40,629	40,866	41,453	41,837	42,339
21.2	20.7	21.4	21.3	22.6
13.7	15.8	12.4	12.7	10.7
43,287	45,432	49,550	49,992	51,681
3,058	4,597	2,459	3,017	5,420
310,713	311,350	235,675	204,887	243,555
70,704	62,645	49,946	41,125	64,144
-	18,612	14,938	2,723	5,960

CITY OF ABILENE, TEXAS
Capital Asset Statistics by Function / Program
Last Ten Fiscal Years
September 30, 2022

Function / Program	Fiscal Year				
	2013	2014	2015	2016	2017
Governmental Activities					
Public Safety:					
Police:					
Stations	1	1	1	1	1
Fire:					
Stations	8	8	8	8	8
Fire hydrants	3,196	3,221	3,250	3,259	3,306
Infrastructure & Development					
Streets:					
Paved lane miles	1,692	1,719	1,719	1,747	1,747
Unpaved - standard lane miles	28	28	28	28	28
Community services:					
Parks acres developed	1,002	1,002	1,002	719	759
Parks acres undeveloped	1,477	1,477	1,477	1,477	1,477
City parks	30	31	31	26	26
Recreation centers	6	4	4	4	4
Libraries	3	3	3	3	3
Business Type Activities					
Water					
Water mains (miles)	921	928	934	940	946
Peak daily capacity (millions of gallons)	32.3	51.0	30.6	34.1	31.1
Sewer					
Sewer mains (miles)	619	674	679	680	683
Effluent mains (miles)	34	34	34	34	34

Sources: Various city departments.

2018	2019	2020	2021	2022
1	1	1	1	1
8	8	8	8	8
3,324	3,340	3,386	3,463	3,714
1,747	1,759	1,776	1,793	1,812
28	31	31	32	33
759	759	759	759	759
1,477	1,477	1,477	1,477	1,477
26	26	26	26	29
4	4	4	4	4
3	3	3	3	3
955	990	995	1,003	1,004
32.8	35.4	33.0	36.9	36
692	694	697	703	704
34	34	34	34	34



SEC DISCLOSURES





CITY OF ABILENE, TEXAS

Table 1 - Valuation, Exemptions and General Obligation Debt

Market Valuation - 2022 (Fiscal Year 2023)		\$9,353,549,221
Established by the Central Appraisal District of Taylor County and the Jones County Appraisal District, and excludes totally exempt property, abated values, and values in the Tax Increment Financing Zone.		
Less: Exemptions/reductions at 100% market value		
Residential homestead exemptions (Local option)	\$555,490,538	
Residential homestead exemptions (Over 65 and disabled)	146,401,184	
Residential homestead value lost on 10% cap	173,739,851	
Agriculture/Open-space land use reductions	71,438,113	
Disabled veterans exemptions	177,002,355	
Pollution control value lost	1,795,728	
Historical exemptions	4,208,724	
Surviving spouse of first responder killed in line of duty	195,998	
Prorated exempt property	2,107,200	
Disaster exemption	32,186	
		<u>1,132,411,877</u>
Taxable Assessed Valuation - 2022 (Fiscal Year 2023)		<u>8,221,137,344</u>
City Funded Debt Payable from Ad Valorem Taxes		
General Obligation Debt as of 9/30/2022		\$361,595,000
Less: Self-supporting Debt:		
Water and Sewer System General Obligation debt ⁽¹⁾		235,950,000
Downtown Hotel Convention Center debt ⁽²⁾		<u>6,000,000</u>
City Funded Debt Payable from Ad Valorem Taxes		<u>\$119,645,000</u>
Interest and Sinking Fund as of 9/30/2022		<u>\$3,150,358</u>
Ratio Funded Debt to Taxable Assessed Valuation		4.40%
Ratio General Purpose Funded Debt to Taxable Assessed Valuation		1.46%
Estimated Population in 2022	125,070	
Per Capita 2022 Taxable Assessed Valuation	\$65,732	
Per Capita Funded Debt Payable from Ad Valorem Taxes	\$2,891	
Per Capita General Purpose Funded Debt Payable from Ad Valorem Taxes	\$957	

(1) Water and Sewer System (the "System") General Obligation debt consists of \$1,420,000 2012 TWDB Certificates of Obligation, \$1,695,000 principal amount of the City's Certificates of Obligation, Series 2014, \$3,990,000 principal amount of the City's Certificates of Obligation, Series 2015, \$750,000 principal amount of the City's General Obligation Refunding Bonds, Series 2016, \$8,925,000 principal amount of the City's Certificates of Obligation, Series 2017, \$29,415,000 principal amount of the City's General Obligation Refunding Bonds, Series 2017, \$15,865,000 principal amount of the City's Certificates of Obligation, Series 2018, \$12,700,000 principal amount of the City's Certificates of Obligation, Series 2019, \$70,155,000 principal amount of the City's General Obligation Refunding Bonds, Series 2019, \$67,765,000 principal amount of the City's General Obligation Refunding Bonds, Series 2020, and \$23,270,000 principal amount of the City's Certificates of Obligation, Series 2022. The City provides for debt service on these issues from surplus net revenues of the System. The City has no outstanding Water and Sewer System revenue bonds but has obligated revenues of the System under water supply contracts.

(2) Downtown Hotel Convention Center debt consists of \$6,000,000 Combination Tax and Limited Suplus Revenue Certificates of Obligation, Series 2021B. Debt service requirements are being funded with state and local hotel occupancy taxes (Texas House Bill 2445) and surplus revenues of the Downtown Hotel.

Table 2 - Taxable Assessed Valuations by Category

Category	Taxable Appraised Value for Fiscal Year September 30,					
	2023		2022		2021	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$5,442,419,415	58.19%	\$4,683,734,730	57.06%	\$4,260,961,939	55.14%
Real, Residential, Multi-Family	551,042,000	5.89%	485,122,986	5.91%	442,013,247	5.72%
Real, Vacant Lots/Tracts	95,279,988	1.02%	83,572,596	1.02%	81,882,675	1.06%
Real, Farm and Ranch Improvements	73,520,012	0.79%	61,351,429	0.75%	53,149,310	0.69%
Real, Acreage (Land Only)	54,177,421	0.58%	48,317,011	0.59%	44,708,588	0.58%
Real, Commercial and Industrial	1,850,864,707	19.79%	1,683,338,499	20.51%	1,681,615,465	21.76%
Real, Oil, Gas and Other Minerals	17,483,879	0.19%	12,312,083	0.15%	14,371,967	0.19%
Real and Tangible Personal, Utilities	259,411,555	2.77%	238,396,762	2.90%	204,310,461	2.64%
Tangible Personal, Commercial and Industrial	927,067,287	9.91%	841,055,621	10.25%	874,863,016	11.32%
Tangible Personal, Other	11,258,419	0.12%	10,349,111	0.13%	9,002,168	0.12%
Real Property, Inventory ⁽¹⁾	5,782,737	0.06%	5,231,228	0.06%	5,416,678	0.07%
Special Inventory	65,241,801	0.70%	55,788,391	0.68%	54,716,549	0.71%
Total Appraised Value Before Exemptions	9,353,549,221	100.00%	8,208,570,447	100.00%	7,727,012,063	100.00%
Less: Total Exemptions/Reductions	(1,132,411,877)		(894,961,930)		(782,802,522)	
Taxable Appraised Value	<u>\$8,221,137,344</u>		<u>\$7,313,608,517</u>		<u>\$6,944,209,541</u>	

Category	Taxable Appraised Value for Fiscal Year September 30,					
	2020		2019		2018	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$4,039,723,261	54.46%	\$3,825,140,077	54.05%	\$3,664,914,210	53.85%
Real, Residential, Multi-Family	413,627,102	5.58%	388,679,603	5.49%	380,702,506	5.59%
Real, Vacant Lots/Tracts	79,796,252	1.08%	70,438,459	1.00%	69,744,831	1.02%
Real, Farm and Ranch Improvements	53,780,234	0.73%	35,474,356	0.50%	52,679,653	0.77%
Real, Acreage (Land Only)	41,863,453	0.56%	55,764,233	0.79%	38,559,523	0.57%
Real, Commercial and Industrial	1,636,398,300	22.06%	1,595,585,682	22.55%	1,532,288,351	22.51%
Real, Oil, Gas and Other Minerals	14,654,572	0.20%	9,505,034	0.13%	7,968,226	0.12%
Real and Tangible Personal, Utilities	198,203,957	2.67%	184,762,925	2.61%	159,696,142	2.35%
Tangible Personal, Commercial and Industrial	871,984,071	11.76%	849,758,355	12.01%	839,844,810	12.34%
Tangible Personal, Other	9,253,313	0.12%	9,702,639	0.14%	10,091,122	0.15%
Real Property, Inventory ⁽¹⁾	6,299,324	0.08%	6,877,085	0.10%	4,291,719	0.06%
Special Inventory	52,261,151	0.70%	45,189,521	0.64%	45,365,313	0.67%
Total Appraised Value Before Exemptions	7,417,844,990	100.00%	7,076,877,969	100.00%	6,806,146,406	100.00%
Less: Total Exemptions/Reductions	(754,901,945)		(710,069,178)		(682,599,782)	
Taxable Appraised Value	<u>\$6,662,943,045</u>		<u>\$6,366,808,791</u>		<u>\$6,123,546,624</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. Previous year's amounts have not been changed for subsequent adjustments.

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
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
2021	125,182	6,934,897,719	55,399	335,700,000	4.84%	2,682
2022	125,070	7,305,405,934	58,411	361,595,000	4.95%	2,891

(1) Source: City of Abilene Planning & Services Department for years 2018 to 2020. Source: Census beginning in year 2021.

(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	Less: Downtown Hotel Convention Obligation Debt	General Purpose Funded Tax Debt
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
2021	335,700,000	222,000,000	460,000	\$6,000,000	107,240,000
2022	361,595,000	235,950,000	-	6,000,000	119,645,000

Table 4 - Tax Rate, Levy and Collection History

Fiscal Year Ended 9-30	Tax Rate	General Fund	Interest and Sinking Fund	Certified Tax Levy ⁽¹⁾	% Current Collections	% Total Collections
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%
2021	0.7877	0.6019	0.1858	52,861,970	98.98%	99.65%
2022	0.7851	0.6019	0.1832	55,221,152	98.81%	98.93%

(1) Original certified tax levy without subsequent adjustments.

Table 5 - Ten Largest Taxpayers

	Taxpayer	Type of Business	Fiscal Year 2022 Assessed Value	% of Total Assessed Valuation ⁽¹⁾
1	AEP Texas, Inc.	Electric transmission & distribution	\$124,813,288	1.53%
2	Pumpco, Inc.	Pipeline construction	44,549,065	0.55%
3	Atmos Energy/Mid-Tex Distribution	Natural gas distributor	40,199,627	0.49%
4	Fehr Food, Inc.	Food manufacturer	34,251,729	0.42%
5	Cebridge Acquisitions (Suddenlink Communications)	Cable TV provider	33,998,082	0.42%
6	Coca-Cola Southwest Beverages, LLC	Beverage distributor	32,927,853	0.40%
7	Welltower TCG NNN Landlord, LLC	Developer	29,078,404	0.36%
8	Lowe's Home Centers, Inc.	Home improvement store	27,815,787	0.34%
9	Partners Mall Abilene, LLC (Mall of Abilene)	Retail shopping center	27,030,000	0.33%
10	CapX Ventures Fund I, LLC	Apartments	24,000,000	0.29%
	TOTAL		<u>\$418,663,835</u>	<u>5.12%</u>

(1) Based on original certified values. Does not include subsequent tax adjustments.

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, 2023 ⁽¹⁾	\$12,563,155
A tax rate of 0.1575 at 97% collection produces	\$12,559,843

(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.

<u>Taxing Jurisdiction</u>	<u>2022 Total Taxable Assessed Value</u>	<u>2022 Tax Rate</u>	<u>Total Funded Debt As of 9/30/2022</u>	<u>Estimated % Applicable</u>	<u>Estimated Overlapping Funded Debt As of 9/30/2022</u>	<u>Authorized But Unissued Debt As Of 9/30/2022</u>
City of Abilene ⁽¹⁾	\$8,221,137,344	0.7621	\$361,595,000	100.00%	\$361,595,000 ⁽¹⁾	-
Abilene Independent School District	5,959,894,001	1.2093	209,775,246	98.59%	206,817,415	-
Clyde Cons. Independent School District	515,269,258	1.2043	17,765,000	0.58%	103,037	-
Taylor County	11,519,602,089	0.5675	53,465,000	80.30%	42,932,395	-
Wylie Independent School District	2,793,245,044	1.0300	43,940,000	63.95%	28,099,630	-
Jones County	1,095,480,874	0.5508	4,865,000	5.00%	243,250	-
Eula Independent School District	280,532,452	1.0437	3,922,000	26.36%	1,033,839	-
Hawley Independent School District	241,491,370	1.1279	4,535,000	1.13%	51,246	-
Merkel Independent School District	480,148,954	1.0671	9,335,000	0.51%	47,609	-
Total Direct and Overlapping Funded Debt	\$31,106,801,386		\$709,197,246		\$640,923,420	-
Ratio of Direct and Overlapping Funded Debt to Taxable Assessed Valuation					7.80%	
Per Capita Direct and Overlapping Funded Debt					\$5,125	
Per Capita Direct Debt					\$2,891	

(1) Includes \$235,950,000 self-supporting Water and Sewer System General Obligation debt, and \$6,000,000 self-supporting Downtown Hotel Convention Center debt.

Excluding the City's Water 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	\$640,923,420
Less: Self-supporting Debt	
Water and Sewer System General Obligation debt	235,950,000
Downtown Hotel Convention Center debt	6,000,000
Total Direct and Overlapping General Obligation Debt	\$398,973,420
Ratio of Direct and Overlapping General Obligation Debt to Taxable Assessed Valuation	4.85%
Per Capita Direct and Overlapping Funded Debt	\$3,190
Per Capita Direct Debt	\$957

Table 8 - General Obligation Debt Service Requirements

Fiscal Year Ending 9-30	Principal	Interest	Total	Less: Water & Sewer General Obligation Debt	Less: Downtown Hotel Convention Center Debt	General Funded Tax Debt	% of Principal Retired
2023	\$18,150,000	\$12,104,942	\$30,254,942	\$17,451,787	\$240,000	\$12,563,155	5.02%
2024	18,265,000	11,243,692	29,508,692	17,440,730	470,300	11,597,662	
2025	18,365,000	10,584,329	28,949,329	17,055,706	495,200	11,398,422	
2026	18,895,000	10,004,584	28,899,584	17,043,158	548,100	11,308,326	
2027	19,100,000	9,439,604	28,539,604	17,052,988	573,900	10,912,716	
2028	19,335,000	8,796,341	28,131,341	17,053,169	573,600	10,504,572	31.00%
2029	19,630,000	8,113,639	27,743,639	17,059,496	572,700	10,111,442	
2030	19,730,000	7,444,702	27,174,702	17,056,459	571,200	9,547,043	
2031	20,095,000	6,784,492	26,879,492	17,043,979	574,000	9,261,512	
2032	20,650,000	6,111,721	26,761,721	17,065,976	571,100	9,124,645	
2033	21,245,000	5,415,714	26,660,714	17,043,986	503,900	9,112,828	59.03%
2034	21,830,000	4,691,050	26,521,050	16,909,271	502,400	9,109,379	
2035	22,590,000	3,929,706	26,519,706	16,916,753	500,300	9,102,653	
2036	21,885,000	3,156,989	25,041,989	17,056,689	502,500	7,482,800	
2037	20,800,000	2,411,563	23,211,563	17,075,288	499,000	5,637,275	
2038	18,930,000	1,727,103	20,657,103	16,206,278	499,800	3,951,025	88.36%
2039	18,705,000	1,095,098	19,800,098	16,216,423	-	3,583,675	
2040	13,195,000	558,848	13,753,848	11,047,748	-	2,706,100	
2041	7,640,000	213,475	7,853,475	6,343,875	-	1,509,600	
2042	2,120,000	51,309	2,171,309	2,171,309	-	-	
2043	440,000	5,870	445,870	445,870	-	-	100.00%
	<u>\$361,595,000</u>	<u>\$113,884,768</u>	<u>\$475,479,768</u>	<u>\$308,756,939</u>	<u>\$8,198,000</u>	<u>\$158,524,830</u>	

Table 9 - Interest and Sinking Fund Budget Projection

General Obligation debt service requirements as of 9/30/2023		\$12,563,155
Interest and Sinking Fund as of 9/30/2022	\$3,150,358	
Interest and Sinking Fund taxes (as budgeted) for 2023	12,621,980	
Solid Waste transfer	27,850	
Estimated investment income	28,320	
Collection and paying agent fees	(212,700)	15,615,808
Estimated remaining Interest and Sinking Fund balance as of 9/30/2023		<u>\$3,052,653</u>

Table 10 - Computation of Self-Supporting Debt

Gross Income, Water and Sewer System, Fiscal Year Ended 9/30/2022 ⁽¹⁾	\$68,180,150
Less: Net Operating Expenses, Water and Sewer System, Fiscal Year Ended 9/30/2022	<u>40,209,817</u>
Available for Debt Service, Water and Sewer System, Fiscal Year Ended 9/30/2022	<u>\$27,970,333</u>
Water and Sewer System General Obligation Debt Requirements, Fiscal Year Ended 9/30/2023	\$17,451,787
Percentage of Water and Sewer System General Obligation Self-Supporting Debt	160.27%

The above table is prepared under GAAP, excluding depreciation and amortization of water rights expense

(1) Includes operating and non-operating income.

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. On November 21, 2022 City Council authorized the issuance of \$8,000,000 in General Obligation bonds for constructing and equipping a new fire station. The City plans to issue these bonds in 2023.

Table 12 - General Fund Revenues and Expenditures History

	Fiscal Year Ended September 30,				
	2022	2021	2020	2019	2018
<u>Revenues:</u>					
General property taxes	\$41,463,378	\$39,845,264	\$38,594,606	\$34,555,317	\$33,189,054
Sales taxes	44,360,312	39,550,277	36,234,787	35,369,689	34,784,342
Franchise fees	9,431,468	7,593,440	7,858,613	8,022,283	7,675,750
Other taxes	3,797,800	3,953,116	3,872,165	3,871,027	3,464,219
Licenses and permits	2,063,257	1,928,230	1,710,152	1,536,514	1,354,980
Intergovernmental revenues	4,604,442	16,872,054	2,392,152	614,886	95,888
Charges for services	3,137,477	4,201,864	3,650,033	4,753,469	4,664,421
Interest and miscellaneous	9,920,289	9,367,480	8,105,822	9,102,632	9,182,258
Total Revenues	<u>118,778,423</u>	<u>123,311,725</u>	<u>102,418,330</u>	<u>97,825,817</u>	<u>94,410,912</u>
<u>Expenditures:</u>					
General Government	-	5,387,712	5,558,400	5,059,377	4,861,003
City Attorney's Office	885,971	-	-	-	-
City Manager's Office	4,073,702	-	-	-	-
City Secretary's Office	508,373	-	-	-	-
Human Resources	1,882,224	1,922,493	1,806,687	1,647,939	1,600,024
Finance	3,379,888	3,138,735	7,501,221	6,061,714	5,153,741
Planning and Development Services	2,510,916	2,439,041	2,375,946	2,304,474	2,130,233
Public Works	7,082,366	6,876,221	7,186,085	6,558,906	7,400,010
Information Technology	2,031,327	1,767,898	2,148,756	2,994,503	3,178,690
Police	34,230,469	31,800,939	30,394,427	29,128,765	28,195,026
Fire	25,849,653	23,472,599	22,669,849	20,847,230	19,986,671
Transportation Services	-	2,238,819	2,008,041	1,990,577	2,120,644
Library	4,192,904	2,941,885	-	-	-
Parks & Recreation	9,171,700	11,573,040	12,118,518	12,852,938	11,931,636
Zoo	4,391,575	-	-	-	-
General Services	2,927,175	2,783,815	-	-	-
Debt Service	155,000	-	-	-	-
Total Expenditures	<u>103,273,243</u>	<u>96,343,197</u>	<u>93,767,930</u>	<u>89,446,423</u>	<u>86,557,678</u>
Excess of Revenue over Expenditures	15,505,180	26,968,528	8,650,400	8,379,394	7,853,234
Net Other Financing Uses	<u>(10,628,485)</u>	<u>(25,441,237)</u>	<u>(5,776,380)</u>	<u>(5,025,161)</u>	<u>(6,556,726)</u>
Net Increase (Decrease) in Fund Balance	4,876,695	1,527,291	2,874,020	3,354,233	1,296,508
Fund Balance at Beginning of Year	35,983,580	34,456,289	31,582,269	28,228,036	26,931,528
Fund Balance at End of Year	<u>\$40,860,275</u>	<u>\$35,983,580</u>	<u>\$34,456,289</u>	<u>\$31,582,269</u>	<u>\$28,228,036</u>

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 9-30	Total Collected ⁽¹⁾	% of Ad Valorem Tax Levy	Equivalent of Ad Valorem Tax Levy	Per Capita ⁽²⁾
2018	\$34,784,342	75.53%	\$0.5687	\$279
2019	35,369,689	74.04%	0.5582	287
2020	36,234,787	71.21%	0.5436	294
2021	39,550,277	74.82%	0.5703	316
2022	44,360,312	80.33%	0.6072	355

(1) Includes general sales and use tax & selective sales and use taxes. 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, 2022, the City's investable funds were invested in the following categories:

Investment Type	Percent of Total Investments to Book Value	Book Value	Carrying Value	Maturity Range
Pooled Investment Fund:				
Core Portfolio:				
U.S. Government Securities	4.87%	\$10,973,226	\$10,910,438	14 - 531 days
Accrued Interest	0.01%	12,566	12,566	
	4.88%	10,985,792	10,923,004	
Discretionary Portfolio:				
U.S. Government Securities	9.67%	\$21,773,774	\$21,440,812	84 - 1277 days
Accrued Interest	0.01%	28,172	28,172	
	9.68%	21,801,946	21,468,984	
Emergency/Liquidity Portfolio:				
TexPool	24.03%	54,125,218	54,125,218	Same Day
TexStar	10.04%	22,614,158	22,614,158	Same Day
Money Market	15.80%	35,576,392	35,576,392	Same Day
	49.87%	112,315,768	112,315,768	
Total Pooled Investment Fund	64.43%	145,103,506	144,707,756	
Other Invested Funds:				
Money Market - enterprise funds	0.84%	1,881,821	1,881,821	Same Day
Money Market Mutual Funds - enterprise funds	0.76%	1,719,671	1,719,671	Same Day
TexStar - enterprise funds	13.53%	30,473,528	30,473,528	Same Day
TexStar - capital projects funds	20.43%	46,004,543	46,004,543	Same Day
TexStar - fiduciary funds	0.02%	34,153	34,153	Same Day
Total Other Invested Funds	35.57%	80,113,716	80,113,716	
Total Investments	100.00%	\$225,217,222	\$224,821,472	

As of such date the weighted average life of the total portfolio was 31 days; weighted average yields were:

State Pools	2.34%
Money Market	2.14%
Money Market Mutual Funds	2.35%
U.S. Government Securities	1.90%

The fair value of the total investment portfolio on September 30, 2022 was 99.8% of book value.

Table 15 - Passenger Enplanements on Scheduled Airline Flights

Fiscal Year	American Eagle	Other Airlines	Total
2018	82,006	1,935	83,941
2019	84,639	2,393	87,032
2020	54,761	1,337	56,098
2021	61,794	11,409	73,203
2022	75,252	654	75,906

Table 16 - Airport Condensed Statement of Operations ⁽¹⁾

	Fiscal Year Ended September 30,				
REVENUE	2022	2021	2020	2019	2018
Operating Revenue	\$1,821,956	\$1,705,587	\$1,470,952	\$1,688,390	\$1,677,659
Non-Operating Revenues ⁽²⁾	1,749,514	446,978	265,552	566,226	35,795
Gross Revenues ⁽³⁾	3,571,470	2,152,565	1,736,504	2,254,616	1,713,454
EXPENSES					
Operating Expense	6,600,463	2,302,190	2,012,299	2,000,932	2,097,626
NET REVENUE	<u>(\$3,028,993)</u>	<u>(\$149,625)</u>	<u>(\$275,795)</u>	<u>\$253,684</u>	<u>(\$384,172)</u>
PFC Revenue ⁽³⁾	\$284,818	\$270,264	\$243,010	\$325,589	\$320,259
Debt Service Payment ⁽⁴⁾	\$471,155	\$467,750	\$468,046	\$466,987	\$464,510
CFC Revenue ⁽³⁾	\$184,731	\$194,127	\$206,279	\$257,792	\$249,430

(1) For 2018-2021, the Airport was accounted for in the general fund. In 2022, a new enterprise fund was established for the Airport.

(2) 2018-2021 excludes federal grants & capital contributions. Beginning in 2022, non-capital grants are included in non-operating revenues.

(3) Passenger Facility Charge Revenue and Customer Facility Charge Revenue are not included in gross revenue.

(4) FAA approved principal and interest payment on Airport Certificate of Obligation, Series 2007.

Table 17 - Monthly Water Rates

Water rates were increased for billings effective November 1, 2021 for consumption beginning in October 2021.

	Previous Rates (effective 11-01-20)	Present Rates (effective 11-01-21)
<u>Residential ⁽¹⁾</u>		
Customer Service Charge	Based on Meter Size ⁽²⁾	Based on Meter Size ⁽²⁾
Volume Charge:		
First 6,000 gallons	\$3.10 per 1,000 gals.	\$3.30 per 1,000 gals.
7,000 - 15,000 gallons	5.25 per 1,000 gals.	5.60 per 1,000 gals.
Over 15,000 gallons	7.25 per 1,000 gals.	7.85 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.00 per 1,000 gals.
<u>Commercial ⁽¹⁾</u>		
Customer Service Charge	Based on Meter Size ⁽²⁾	Based on Meter Size ⁽²⁾
Volume Charge:		
First 6,000 gallons	\$5.25 per 1,000 gals.	\$5.60 per 1,000 gals.
Over 6,000 gallons	5.25 per 1,000 gals.	5.60 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.00 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	\$4.32 per 1,000 gals.	\$4.60 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.00 per 1,000 gals.
<u>Yard Meter and Construction Water</u>		
Volume Charge:		
All Consumption	\$6.31 per 1,000 gals.	\$6.80 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.00 per 1,000 gals.
<u>Special Treated Water Customers (Contract Customers)</u>		
Volume Charge:		
All Consumption	\$6.20 per 1,000 gals.	\$6.80 per 1,000 gals.
Plus O.H. Ivie charge	\$0.60 per 1,000 gals.	\$0.00 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"	\$16.25
1 inch	24.75
1 1/2 inch	46.00
2 inch	76.50
3 inch	144.00
4 inch	216.00
6 inch	402.00
8 inch	655.00
10 inch	880.00

Table 18 - Historical Water Consumption

Fiscal Year Ending <u>09/30</u>	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
2021	7,756,560	21,251	36,947
2022	8,467,749	23,199	35,636

Table 19 - Top Ten Treated Water Customers ⁽¹⁾

<u>Fiscal Year Ended September 30, 2022</u>		
Customer	Consumption (Thousand Gallons)	Billings
TDCJID ⁽²⁾	312,413	\$1,640,168
Dyess AFB	158,208	\$830,592
Coca Cola Southwest Beverages	102,997	\$540,734
Abilene Christian University	64,614	\$339,224
Hendrick Medical Center	43,191	\$226,753
Hardin Simmons University	33,784	\$177,366
Canterbury Crossing LTD	26,988	\$141,687
Western AH 406 LTD	26,820	\$140,805
Hendrick Medical Center South	22,962	\$120,551
McMurry University	21,060	\$110,565
	<u>813,037</u>	<u>\$4,268,444</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")

<u>Fiscal Year Ended September 30, 2022</u>		
Customer	Water Consumption (Thousand Gallons)	Billings
Steamboat Mountain Water Supply Corporation	300,095	\$2,040,646
Potosi Water Supply Corporation	278,139	1,891,345
View/Caps Water Supply Corporation	107,919	733,849
Hawley Water Supply Corporation	96,910	658,988
Sun Water Supply Corporation	92,338	627,898
City of Merkel	80,785	549,338
Hamby Water Supply Corporation	58,411	397,195
City of Tye	46,210	314,228
City of Baird	36,363	247,268
Eula Water Supply Corporation	30,249	205,693
	<u>1,127,419</u>	<u>\$7,666,449</u>

AVERAGE MONTHLY CONSUMPTION

For fiscal year ended September 30, 2022, average monthly residential consumption was 7,040 gallons, average monthly commercial consumption was 23,208 gallons, and average monthly industrial consumption was 335,350 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, 2021)

<u>Residential</u>	
Customer Service Charge	\$14.00 (minimum)
Volume Charge (Water Consumption)	
First 10,000 gallons	\$2.15 per 1,000 gallons
Over 10,000 gallons	No Charge
<u>Commercial</u>	
Customer Service Charge	\$14.00 (minimum)
Volume Charge (Water Consumption)	\$2.15 per 1,000 gallons
<u>Industrial</u>	
Customer Service Charge	\$14.00 (minimum)
Volume Charge (Water Consumption), All Use	\$2.15 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

Fiscal Year	Million Gallons Per Day
2014	11.227
2015	11.557
2016	13.001
2017	13.138
2018	13.741
2019	15.766
2020	12.442
2021	12.730
2022	10.779

Table 23 - Top Ten Sewer Customers

	Fiscal Year Ended September 30, 2022 Billings			
	Wastewater Charge	Surcharge	Total Billing	Volume ⁽²⁾ (Thousand Gallons)
TDCJID ⁽¹⁾	\$537,518	\$7,673	\$545,191	312,413
Dyess AFB	68,197		68,197	158,208
Coca Cola Southwest Beverages	133,034	44,140	177,174	102,997
Abilene Christian University	67,752		67,752	52,391
City of Tye	105,843	4,313	110,155	49,151
Hendrick Medical Center	70,542		70,542	46,760
Taylor County Jails	83,962		83,962	38,974
Canterbury Crossing LLC	58,192		58,192	26,988
Western AH 406 LTD	57,831		57,831	26,820
Hendrick Medical Center South	38,208		38,208	25,276

(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,				
	2022	2021	2020	2019	2018
Revenue					
Water Service	\$49,773,140	\$44,349,434	\$43,821,083	\$38,296,205	\$41,462,515
Sewer Service	16,351,628	13,951,233	12,942,060	11,475,857	11,771,175
Other Operating Revenues	983,700	946,009	772,818	779,186	784,918
Non-Operating Income	1,071,682	1,729,541	1,306,712	2,076,485	1,300,187
Gross Revenues	68,180,150	60,976,217	58,842,673	52,627,733	55,318,795
Operating Expenses ⁽¹⁾					
Personal Services	9,745,925	10,094,591	9,753,510	9,160,732	8,583,950
Supplies	4,336,369	3,297,746	3,085,340	2,911,997	3,227,407
Maintenance	3,747,926	3,123,501	3,451,433	2,239,597	2,249,694
Other Services and Charges	22,379,597	19,667,013	20,453,245	19,174,500	19,487,349
Total Operating Expense	40,209,817	36,182,851	36,743,528	33,486,826	33,548,400
Net Revenue	\$27,970,333	\$24,793,366	\$22,099,145	\$19,140,907	\$21,770,395
Water Customers	42,797	41,773	41,463	41,036	40,897
Sewer Customers	41,200	40,220	39,877	39,485	39,331

(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, 2014, 2015, 2017, 2018, 2019, and 2022 Certificates of Obligation and 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, 2021 (see "The Waterworks and Sewer System" and "Table 17 - Monthly Water Rates," above.)

Table 25 - Hotel Occupancy Tax Collections

Fiscal Year Ended 9-30	Total Collected ⁽¹⁾
2018	3,414,572
2019	3,594,163
2020	2,874,140
2021	3,889,073
2022	4,480,435

(1) Excludes 2% local venue tax



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
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 (*Government Auditing Standards*), 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, 2022, 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 24, 2023 which contained "Emphasis of Matter" paragraphs regarding a change in reporting entity, change in accounting principle and correction of an error. Our report includes a reference to other auditors who audited the financial statements of Abilene Firemen's Relief and Retirement Fund (AFRRF), as described in our report on the City's financial statements. The financial statements of AFRRF were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with AFRRF or that are reported on separately by those auditors who audited the financial statements of AFRRF. The financial statements of the Abilene Convention Center Hotel Development Corporation (ACCHDC), a discretely presented component unit of the City, was not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with ACCHDC.

Report on 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.

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 or significant deficiencies may exist that were not identified.

Report on 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.

FORVIS, LLP

**Dallas, Texas
March 24, 2023**

Report on Compliance for Each Major Federal and State Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and Texas Grant Management Standards

Independent Auditor's Report

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the City of Abilene, Texas' (City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and Texas Grant Management Standards (TxGMS) 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, 2022. 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.

In our opinion, the City complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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 TxGMS. Our responsibilities under those standards, the Uniform Guidance and TxGMS are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 TxGMS. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and TxGMS

We have audited 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, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated March 24, 2023, which contained unmodified opinions on those financial statements and Emphasis of Matter paragraphs regarding a change in reporting entity, change in accounting principle, and correction of an error and contained a reference to the report of other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and TxGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

FORVIS, LLP

**Dallas, Texas
March 24, 2023**



CITY OF ABILENE, TEXAS
Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2022

Exhibit H-1
Page 1

<u>Federal Grantor/Pass-Through or Cluster Title</u>	<u>Federal Assistance Listing</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		\$ 842,792	\$ -
Total Entitlement Grant Cluster			842,792	-
Home Investment Partnership Program				
Total Home Investment Partnership Program	14.239		479,560	-
			479,560	-
Total Department of Housing and Urban Development			1,322,352	-
<u>Department of Transportation:</u>				
Direct Programs:				
Federal Transit Administration:				
Federal Transit Cluster				
Federal Transit Formula Grants	20.507		2,437,401	-
COVID - 19 Federal Transit Cluster				
COVID-19 - Federal Transit Formula Grants	20.507		152,658	-
Total COVID-19 Federal Transit Cluster			152,658	-
Federal Transit Formula Grants				
Bus and Bus Facilities Formula Program	20.526		489,540	-
			15,139	-
Total Federal Transit Cluster			3,094,738	-
Federal Aviation Administration:				
Airport Improvement Program				
Airport Improvement Program	20.106	3-48-0002-048-2020	2,904,620	-
Airport Improvement Program	20.106	3-48-0002-050-2021	1,227,884	-
			4,132,504	-
COVID-19 - Airport Improvement Program				
COVID-19 - Airport Improvement Program	20.106	3-48-0002-049-2020	110,571	-
COVID-19 - Airport Improvement Program	20.106	3-48-0002-051-2021	1,138,766	-
COVID-19 - Airport Improvement Program	20.106	3-48-0002-053-2021	123,756	-
			1,373,093	-
Total Airport Improvement Program			5,505,597	-
Federal Highway Administration:				
Passed Through Texas Department of Transportation:				
Highway Planning & Construction Cluster				
Highway Planning and Construction	20.205	50-22XF0013	239,665	-
Highway Planning and Construction	20.205	None	89,122	-
Total Highway Planning & Construction Cluster			328,787	-
National Highway Traffic Safety Administration:				
Passed Through Texas Department of Transportation:				
State and Community Highway Safety Grant				
	20.600	2022-SafetyCi-G-1YG-0107	13,763	-
National Priority Safety Programs				
Total Highway Safety Cluster	20.616	2022-Abilene-OpSlow-00043	9,977	-
			23,740	-
Total Department of Transportation			\$ 8,952,862	\$ -

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, 2022

Exhibit H-1
Page 2

<u>Federal Grantor/Pass-Through or Cluster Title</u>	<u>Federal Assistance Listing</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)				
<u>Department of Agriculture:</u>				
Passed Through Texas Health and Human Services Commission Special Supplemental Nutrition Program for Women, Infants, and Children SNAP Cluster	10.557	HHS000800200001	\$ 678,421	\$ -
Passed Through Department of State Health Services State Administrative Matching Grant for the Supplemental Nutrition Assistance Program	10.561	HHS000448200001	71,312	-
Total SNAP Cluster			71,312	-
Total Department of Agriculture			749,733	-
<u>Department of Homeland Security:</u>				
Direct Program				
Federal Emergency Management Agency Staffing for Adequate Fire and Emergency Response Total Federal Emergency Management Agency	97.083		101,678	-
			101,678	-
Passed Through Texas Department of Emergency Managemen Public Assistance Grant, 4586, Texas Severe Winter Storms	97.036	FEMA-4586-DR-TX	289,859	-
			289,859	-
Total Department of Homeland Security			391,537	-
<u>Department of Health and Human Services:</u>				
Medicaid Cluster				
Passed Through Texas Department of Health and Human Services Medical Assistance Program Total Medicaid Cluster	93.778	HHS000537900057	101,283	-
			101,283	-
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	115,098	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HHS000767700001	87,760	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HHS001074300001	501,203	-
Outreach Health Disparities Program - COVID-LHD	93.391	HHS001057600001	74,742	-
			778,803	-
Passed Through Department of State Health Services:				
CDC - Centers for Disease Control and Prevention State Physical Activity and Nutrition TXPAN (Obesity Prevention Grant)	93.439	HHS000448200001	71,311	-
			71,311	-
Passed Through Texas Department of State Health Services Project Grants & Cooperative Agreements for TB Control Investigations and Technical Assistance:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS000686100029	11,136	-
			11,136	-
Passed Through Texas Department of State Health Services:				
DSHS - Immunization - State Admn Program Immunization Cooperative Agreement	93.268	HHS000119700019	48,780	-
			48,780	-
Passed Through Department of State Health Services:				
Preventive Health and Health Services Block Grant RLSS/LPHS	93.991	HHS001015100001	55,828	-
Texas Healthy Communities	93.991	HHS000438400010	51,345	-
			107,173	-

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, 2022

Exhibit H-1
Page 3

<u>Federal Grantor/Pass-Through or Cluster Title</u>	<u>Federal Assistance Listing</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	93.566	2022-ABITX-06	\$ 268,896	\$ -
			268,896	-
Total Department of Health and Human Services			1,387,382	-
<u>Department of Justice:</u>				
Office for Victims of Crime:				
Passed Through Children's Advocacy Center of Texas				
Crime Victim Assistance	16.575	VOCA-FY22-29	54,198	-
			54,198	-
Office of Juvenile Justice and Delinquency Prevention:				
Passed Through the City of Dallas:				
Missing Children's Assistance	16.543	2019-MC-FX-K056	19,697	-
			19,697	-
Direct Program:				
Bureau of Justice Assistance:				
Bulletproof Vest Partnership Program	16.607		2,049	-
Edward Byrne Memorial Justice Assistance Grant	16.738		52,446	22,518
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034		72,634	-
			127,129	22,518
Total Department of Justice			201,024	22,518
<u>Institute of Museum and Library Services:</u>				
Passed through Texas State Library and Archives Commission:				
Interlibrary Loan				
Grants to State	45.310	LS-246193-OLS-20	1,100	-
Total Institute of Museum and Library Services			1,100	-
<u>Department of Commerce</u>				
Direct Program:				
Economic Development Cluster				
Economic Development Administration				
Investments for Public Works and Economic Development Facilities	11.300		26,047	-
Total Economic Development Cluster			26,047	-
<u>Department of Treasury</u>				
Direct Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		4,391,979	-
Total Department of Treasury			4,391,979	-
<u>Department of Defense:</u>				
Office of Economic Adjustment:				
Troops to Teachers Grant Program	12.620	EN1448-20-03	163,204	-
Total Department of Defense			163,204	-
Total Federal Awards			\$ 17,587,220	\$ 22,518

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, 2022

Exhibit H-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	2108124	\$ 44,002	\$ -
Other Victim Assistance Grant		1,161	-
		<u>45,163</u>	<u>-</u>
<u>Texas Comptroller of Public Accounts:</u>			
Law Enforcement Officer Standards and Education	17560004404-025	38,282	-
Law Enforcement Officer Standards and Education	17560004404-026	1,252	-
Law Enforcement Officer Standards and Education	17560004404-026	560	-
		<u>40,094</u>	<u>-</u>
<u>Texas Office of the Governor</u>			
Texas Military Preparedness Commission			
Defense Economic Adjustment Assistance	TMPC 2020-01-11	75,664	-
		<u>75,664</u>	<u>-</u>
<u>Health and Human Services Commission:</u>			
Family Planning	HHS000734600009	26,885	-
		<u>26,885</u>	<u>-</u>
<u>Texas Department of State Health Services:</u>			
IDCU/SUREB - Infectious Disease		52,427	-
IDCU/SUR - COVID-19		53,912	-
Immunization Program		115,708	-
RLSS/LPHS		64,685	-
TB/PC-STATE - Tuberculosis Prevention and Control		6,647	-
		<u>293,379</u>	<u>-</u>
<u>Children's Advocacy Centers of Texas:</u>			
Passed Through Abilene/Taylor County Child Advocacy Center			
Child Advocacy Center '22	HHSC-FY22-29	202,415	-
Child Advocacy Center '23	HHSC-FY23-29	11,703	-
Child Advocacy Center '22	HHSC-MH-FY22-29	52,172	-
Child Advocacy Center '23	HHSC-MH-FY23-29	4,199	-
		<u>270,489</u>	<u>-</u>
<u>Texas Department of Transportation</u>			
Routine Airport Maintenance Program	M1908ABLN	21,345	-
Regional Coordinator		79,856	-
Urban Renewal Transit Grant		727,809	-
		<u>829,010</u>	<u>-</u>
Total State Assistance		<u>1,580,684</u>	<u>-</u>
TOTAL FEDERAL AND STATE AWARDS		\$ <u>19,167,904</u>	\$ <u>22,518</u>

The accompanying notes are an integral part of this schedule.

CITY OF ABILENE, TEXAS
Notes on Accounting Policies for Federal Awards
For the Year Ended September 30, 2022

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, 2022. The City's reporting entity is defined in Note 1 in the City's basic financial statements for the year ended September 30, 2022.

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 Texas Grant Management Standards (Tx GMS) 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, 2022. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, other applicable regulatory guidance or Texas Grant Management Standards (Tx GMS), 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.

NOTE 3: INDIRECT COST

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

City of Abilene, Texas
Schedule of Findings and Questioned Costs
Year Ended September 30, 2022

Summary of Auditor's Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:

Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Material weakness(es) identified? ☐ Yes ☒ No

3. Noncompliance material to the financial statements noted?

☐ Yes ☒ No

Federal Awards

4. Internal control over the major federal awards programs:

Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Material weakness(es) identified? ☐ Yes ☒ No

5. Type of auditor's report issued on compliance for the major federal programs:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?

☐ Yes ☒ No

7. Identification of the major federal programs:

Federal Transit Cluster 20.507, 20.526

COVID-19 - Coronavirus State & Local Fiscal Recovery Funds 21.027

Airport Improvement Program 20.106

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

9. Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

City of Abilene, Texas
Schedule of Findings and Questioned Costs (continued)
Year Ended September 30, 2022

State Awards

1. 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

2. The opinions expressed in the independent auditor's report on compliance for major state awards were:

☒ Unmodified

☐ Qualified

☐ Adverse

☐ Disclaimer

3. The audit disclosed findings required to be reported by the Texas Grant Management Standards (TxGMS):

☐ Yes

☒ No

4. The City's major state program was:

Program

Urban Renewal Transit

5. The threshold used to distinguish between Type A and Type B programs as those terms are defined in the Texas Grant Management Standards was \$750,000.

6. The City qualified as a low-risk auditee as that term is defined in the Texas Grant Management Standards?

☒ Yes

☐ No

City of Abilene, Texas
Schedule of Findings and Questioned Costs (continued)
Year Ended September 30, 2022

Section II – Financial Statement Findings

Reference Number	Finding
No matters are reportable.	

Section III – Federal and state Award Findings and Questioned Costs

Reference Number	Finding
No matters are reportable.	

City of Abilene, Texas
Summary Schedule of Prior Audit Findings
Year Ended September 30, 2022

Reference Number	Summary of Finding	Status
No matters are reportable.		



City Council Meeting

4/13/2023





Acceptance of the FY 2022 Annual Comprehensive Financial Report (ACFR)

- Staff has completed the FY 2022 Annual Comprehensive Financial Report (ACFR) and FORVIS, 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 5

Basic Financial Statements:

Government-Wide Statements – pg 19-21

Fund Financial Statements – pg 22-32

Notes to Financial Statements – pg 33-74

General Fund – Budgetary Basis – pg 75

Combining & Individual Fund Statements – pg 85-134

Statistical Section – pg 135-170

Federal Financial Assistance – pg 187-201





Acceptance of the FY 2022 Annual Comprehensive Financial Report (ACFR)

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





Acceptance of the FY 2022 Annual Comprehensive Financial Report (ACFR)

Fund Financial Statements

Exhibits B, C, D, E, F

- 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-type, Business-type (Enterprise Funds, Internal Service Funds), Discretely Presented Component Units, and Fiduciary Funds.
- Major funds presented separately





Acceptance of the FY 2022 Annual Comprehensive Financial Report (ACFR)

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 2022 Annual Comprehensive Financial Report (ACFR)

- Key takeaways:
 - The City is in good financial health with adequate reserves.
 - The Self Insurance Fund increased their net position to erase previous year's deficits and provide positive reserves on a Gaap-basis. This fund will need to be closely monitored in the future due to it's volatility.
- Areas of Continued Weakness

Abilene Firemen's Relief and Retirement Fund's pension liabilities are only 40% funded compared to TMRS which is 103% funded at September 30, 2022. The fund had positive investment returns for FY 2021 which helped to increase the funding level from 46% in FY 2020 to 52% in FY 2021, however, the FY 2022 investment returns were much lower due to the current economy. In recent years the Fund took 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. Also, the State Pension Review Board has indicated a desire to mandate more aggressive funding, reporting and monitoring requirements for Texas pensions in the future.



CITY OF
ABILENE
TEXAS



**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Mike Rains, Finance Director

SUBJECT: 7. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving the Expenditure of General Fund FY 2022 Fund Balance in Excess of the Three Month Reserve Requirement (*Mike Rains*)

GENERAL INFORMATION

In accordance with Council Policy Statement 2015-001 as amended by Council Resolution 55-2019, funds in excess of the General Fund's 90 day reserve requirement are to be transferred to the Minor Improvement Fund.

The current required three-month operating reserve as of September 30, 2022 for the General Fund is \$30,330,831. The September 30, 2022 General Fund budget-basis fund balance is \$35,085,466 leaving an excess of \$4,754,635.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

The General Fund - fund balance will decrease by \$4,754,635 and the amount will be transferred to the Minor Improvement Fund.

STAFF RECOMMENDATION

Staff recommends transferring the excess reserves to the Minor Improvement Fund in accordance with Council policy.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Approving the Expenditure of FY 2022 Fund Balance in Excess of the General Fund's Three Month Reserve Requirement
2. Presentation - Resolution Approving the 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 2022 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, 2022; and,

WHEREAS, the budget basis fund balance exceeds the three-month reserve requirement by \$4,754,635; and,

WHEREAS, the City's Revenues Collected in Excess of Revised Budget policy (Council Policy Statement 2015-001, amended by Council Resolution 55-2019) requires the excess revenues be transferred to the Minor Improvement Fund,

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

PART 1: That the City Council approves the transfer of FY 2022 General Fund funds in excess of the three-month reserve requirement in the amount of \$4,754,635 to the Minor Improvement Fund.

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

ADOPTED this 13th day of April, 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

City Council Meeting

4/13/2023





Approval of the Expenditure of Excess General Fund – Fund Balance

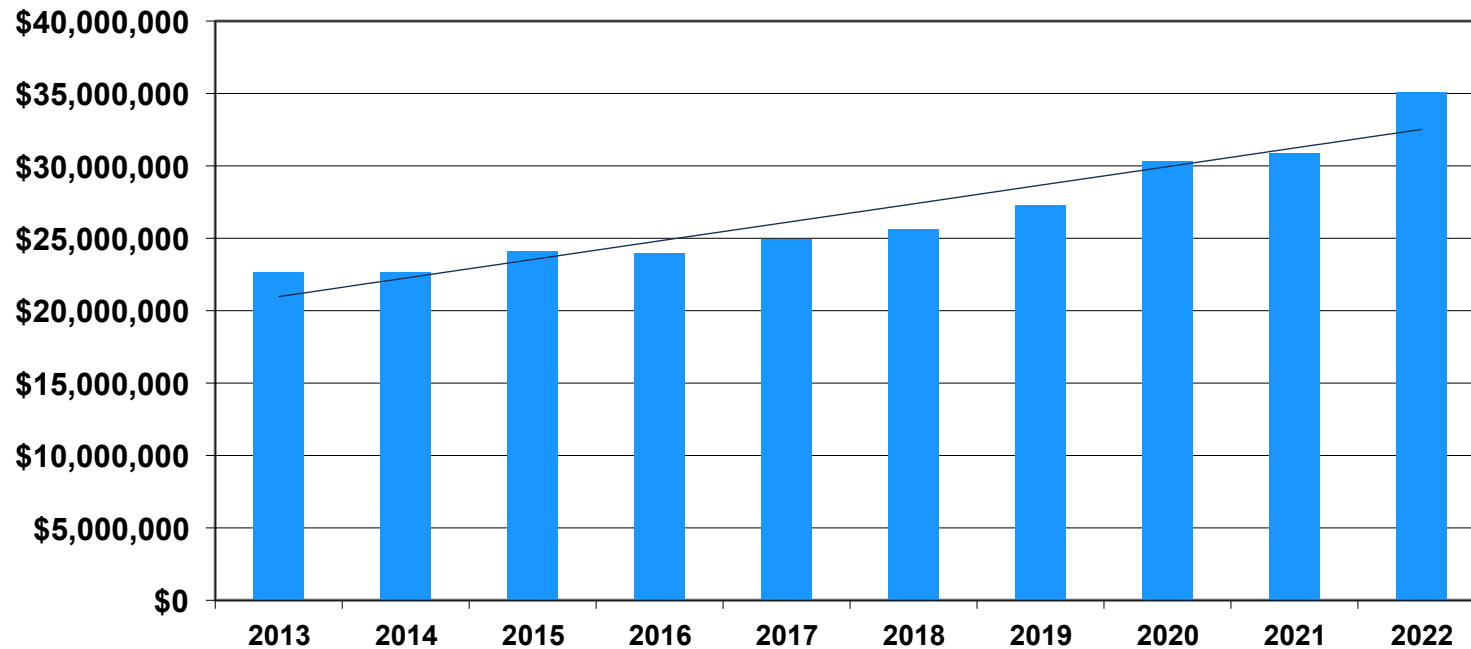
- As of September 30, 2022 the General Fund has a fund balance in excess of the three month operating reserve of \$4,754,635
- In accordance with Council Policy Statement 2015-001 amended by Council Resolution 55-2019 excess reserve funds are to be transferred to the Minor Improvement Fund





Approval of the Expenditure of Excess General Fund – Fund Balance

General Fund - Fund Balance History – Budget Basis Fiscal Years 2013-2022





Approval of the Expenditure of Excess General Fund – Fund Balance

General Fund Fund Balance – Budget Basis

FY 2018	3.1 months	25,642,927
FY 2019	3.2 months	27,258,898
FY 2020	3.4 months	30,346,161
FY 2021	3.4 months	30,894,328
FY 2022	3.5 months	35,085,466





Approval of the Expenditure of Excess General Fund – Fund Balance

General Fund

FY 2022 Fund Balance – Budget Basis

Actual	\$35,085,466 or 3.5 months
Per Policy	<u>\$30,330,831</u> or 3.0 months
Excess	\$4,754,635





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Mike Rains, Finance Director

SUBJECT: 8. Resolution: Receive a Report, Hold a Discussion and Take Action on Approval of the Investment Policy (*Mike Rains*)

GENERAL INFORMATION

In accordance with the Public Funds Investment Act (Government Code Chapter 2256) the governing body of the City must approve the investment policy annually.

The policy requirements include being a written policy; emphasizing safety of principal and liquidity; addressing diversification, yield, and maturity and the quality and capability of investment management; including a list of authorized investments, maximum allowable stated maturities, methods to monitor market price, requirement for settlement on a delivery versus payment basis, and procedures to monitor rating changes and liquidation of investments.

There have been no changes to the policy since the last approval by Council on March 24, 2022.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval of the investment policy.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Approving the Investment Policy
2. City Investment Policy as recommended 04132023
3. Presentation - 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 24, 2022; 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 13th day of April, 2023.

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, excluding certain bond proceeds, reserves, and other funds held for debt service.

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)

City Council Meeting

4/13/2023





Approving 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





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Honorable Mayor Williams and Members of the City Council

FROM: Robert Hanna, City Manager

SUBJECT: 9. Resolution: Receive a Report, Hold a Discussion and Take Action on confirming the City Manager's appointment of the Interim Chief of Police as required by Chapter 143.013 of the Texas Local Government Code (Robert Hanna)

GENERAL INFORMATION

The City Manager has appointed Assistant Chief Doug Wrenn to serve as Interim Chief of Police. While there is no set time for this interim period, the City Manager anticipates the interim appointment lasting approximately twelve (12) months. During this time, Chief Wrenn will serve as the Chief of Police for the Abilene Police Department.

SPECIAL CONSIDERATIONS

Section 143.013, Texas Local Government Code, provides that the Police Department Head (Chief of Police) is appointed by the municipality's chief executive officer and confirmed by the municipality's governing body.

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends confirming the City Manager's appointment of Doug Wrenn as Interim Chief of Police, Abilene Police Department.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 2023 Interim Chief resolution
2. Appoint Doug Wrenn Interim Chief of Police

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
CONFIRMING THE APPOINTMENT OF THE INTERIM CHIEF OF POLICE AS
REQUIRED BY CHAPTER 143 OF THE TEXAS LOCAL GOVERNMENT CODE.**

WHEREAS, the City Manager has appointed Doug Wrenn as Interim Chief of Police for the City of Abilene; and

WHEREAS, Chapter 143, Section 143.013, of the Local Government Code requires the City Council to confirm the City Manager's appointment.

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

Part 1: That the City Council confirms the appointment of Doug Wrenn as Interim Chief of Police, Abilene Police Department.

Part 2. That this Resolution takes effect as of April 1, 2023.

ADOPTED this 13th day of April, 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

Appointment of Doug Wrenn as Interim Chief of Police





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Honorable Mayor and City Council Members

FROM: Robert Hanna, City Manager

SUBJECT: **10. Resolution: Receive a Report, Hold a Discussion and Take Action on authorizing the City Manager to execute Change Order No. 4 for the City Facilities portion of the Downtown Hotel (*Robert Hanna*)**

GENERAL INFORMATION

The City Manager is asking the City Council to authorize him to execute Change Order No. 4 for the City Facilities of the Downtown Hotel. This change order is a reduction in the Initial Guaranteed Maximum Price (IGMP) by \$75,466.00. This net reduction is attributable to an increase in parking control costs of \$73,067 and a decrease in Festival District design in the amount of \$148,533.00 resulting in a net decrease of \$75,466.00. This results in a total IGMP for the City Facilities of \$25,017,144.00.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

None.

STAFF RECOMMENDATION

Staff recommends approval as submitted.

BOARD OR COMMISSION RECOMMENDATION

The Hotel Development Board approved Change Order No. 4 for the Hotel Facilities at their

Board meeting on April 3, 2023.

ATTACHMENTS:

1. CO4 Resolution
2. Change Order No 4 - City Facilities
3. CO4 Presentation

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
AUTHORIZING THE CITY MANAGER TO APPROVE CHANGE ORDER NO. 04 WITH
DPR CONSTRUCTION FOR THE CITY FACILITIES PORTION OF THE DOWNTOWN
HOTEL.**

WHEREAS, City of Abilene entered into a Design-Build Agreement with DPR construction for the purpose of constructing the City Facilities associated with the Downtown Hotel; and

WHEREAS, DPR Construction has presented Change Order #004 for a change to parking control equipment and a festival park design credit.

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

Part 1: That Change order #004 with DPR Construction hereby approved and the City Manager is authorized to execute the same.

Part 2. That this Resolution takes effect immediately upon its adoption.

ADOPTED this _____ day of _____, 202_____.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

Change Order NO. 004
DATED January 30, 2023
DESIGN-BUILD AGREEMENT BETWEEN OWNER & DESIGN/BUILDER

Pursuant to Section 3.2 of the Agreement dated June 23, 2021, between

the Owner, **City of Abilene, Texas c/o City Manager - City Facilities Component.**

and the Design/Builder, **DPR Construction, a General Partnership**, for the **Project**,

The Owner and Design/Builder desire to decrease the Initial Guaranteed Maximum Price ("IGMP") based on the Owner's acceptance of the Parking Control Equipment and Festival Park Design Credit

The revised IGMP Contract Value, including the Cost of the Work as defined in Article 8 and the Design/Builder's Fee as set forth in Article 7, is Twenty-Five Million Seventeen Thousand One Hundred Forty-Four dollars (\$25,017,144.00).

Execution of this AMENDMENT by the Owner and Design/Builder shall constitute a modification to the Agreement and will be performed subject to all the same terms and conditions in the Agreement and its Amendments, as fully as if the same were repeated in this AMENDMENT.

Previous Agreements to-date include:

- Design-Build Agreement Dated: June 23, 2021
- IGMP Change Order 001 Dated: October 22, 2021
- Change Order 002 Dated: June 16, 2022
- Change Order 003 Dated: August 9, 2022

This revised IGMP set forth in this AMENDMENT is based on the following Costs of the Work:

Current IGMP Contract Value	\$25,092,610
PCI-007 – Parking Control Equipment	\$67,213.00
PCI-008 – Festival Park Design Credit	(\$148,533.00)
Total	(\$81,320.00)
PCI-007 – Parking Control Equipment	
Builders Risk @ 0.15%	\$101.00
CCIP @ 2.40%	\$1,613.00
Construction Contingency @ 0.76%	\$511.00
Fee @ 3.00%	\$2,016.00
Payment & Performance Bond	\$672.00
SDI Insurance @ 1.40%	\$941.00
PCI-008 – Festival Park Design Credit	
OCO 002 did not have markup's therefore the credit does not have any	-
Markup Total	\$5,854.00
Change Order 004 Total	(\$75,466.00)
Revised IGMP Contract Value	\$25,017,144.00

ADDITIONAL TIME

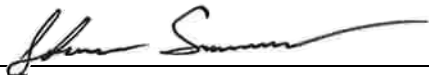
This AMENDMENT will result in 0 Days being added to the current date of Substantial Completion.

- The current Substantial Completion date is contingent on the fire lane being completed which is currently in the Festival Park District Design. The fire lane completion is needed to obtain building Temporary Certificate of Occupancy (TCO) and Certificate of Occupancy (CO).

This Change Order is entered into as of _____, _____.

DESIGN/BUILDER:

DPR Construction, a General Partnership

By: 

ATTEST: _____

PRINT NAME: Jordan Sanmann

PRINT TITLE: Project Manager

OWNER:

Abilene Convention Center Hotel Development Corp.

By: _____

ATTEST: _____

PRINT NAME: _____

PRINT NAME: _____

PRINT TITLE: _____

PRINT TITLE: _____



Abilene City Facilities Component
500 Bock of Cypress & Cedar Street
Abilene TX 79601

DPR Construction, A General Partnership
Project #: D3-C20027-01

Issue Date: 11/11/2022

To Contractor:

DPR Construction, A General Partnership
3131 McKinney Avenue, Suite 200
Dallas, TX 75204

Owner's Contract No.:
Contract Date:
Architect's Job Number:

The Contract is hereby revised by the following items:

PCI No.	Description	Amount
PCI-007	Parking Control Equipment	73,067.00
PCI-008	Festival Park Design Credit	-148,533.00

The Original Contract Value was	24,713,233.00
Sum of Changes by prior Owner Change Orders	379,377.00
The Contract Value prior to this Owner Change Order was	25,092,610.00
The Contract Value will be changed by this Owner Change Order in the amount of	-75,466.00
The new Contract Value including this Owner Change Order will be	25,017,144.00
The Contract duration will be changed by	0 Days
The revised Substantial completion date as of this Owner Change Order is	

City of Abilene, Texas

OWNER

PO Box 60
Abilene TX 79604

By: _____

Signature: _____

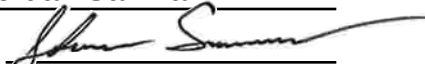
Date: _____

DPR Construction, A General Partnership

CONTRACTOR

3131 McKinney Avenue, Suite 200
Dallas, TX 75204

By: Jordan Sanmann

Signature: 

Date: 03/06/23



Jordan Sanmann
3131 McKinney Avenue Suite 200
Dallas TX 75204
Phone: (214) 979-9900

Reference: Abilene City Facilities Component (D3-C20027-01)
Subject: Acceptance Letter / Request for Authorization to Proceed
PCI-007 - Parking Control Equipment

Dear Rick Wilczak,

We hereby submit our proposal to perform the following added scope of work:

Description: Parking Control Equipment
Proposed Amount: 73,067.00 USD
Installation Duration: 0 Working Days

Our proposal is based on the following cost breakdown and attached subcontractors' proposals, if applicable:

Description	Amount	Contractor
BR Insurance @ 0.15% x Cost of Work	101.00	DPR Construction, A General Partnership
CCIP Insurance @ 2.40% x Cost of Work	1,613.00	DPR Construction, A General Partnership
Construction Contingency @ .76% x Cost of Work	511.00	DPR Construction, A General Partnership
Fee @ 3.00% x COW	2,016.00	DPR Construction, A General Partnership
Parking Control Equipment	67,213.00	DPR Construction, A General Partnership
Payment & Performance Bond @ 1.00% x Cost of Work	672.00	DPR Construction, A General Partnership
SDI @ 1.40% x Cost of Work	941.00	DPR Construction, A General Partnership
Total Amount USD	73,067.00	

Scope Description: Pricing is associated with parking control equipment scope

- ☐ We have proceeded with this work based on your prior authorization.
- ☒ We have not proceeded with this work and await your prompt direction as not to impact the project construction schedule.

Please indicate your acceptance of this proposal by signing the letter below and returning a copy for our files. Our proposal is subject to adjustment if it is not accepted within two weeks or if the conditions on which it was based change.

If you have any questions regarding this matter, please contact me at (214) 979-9900.

Sincerely,
DPR Construction, A General Partnership

Jordan Sanmann

Accepted By

Owner's Signature:

Print Name: _____

Date: _____

Cost of Work		
Parking Control Equipment		\$ 67,213.00
Total Cost of Work		\$ 67,213.00
SDI @ 1.40% x Cost of Work	1.40%	\$ 940.98
BR Insurance @ 0.15% x Cost of Work	0.15%	\$ 100.82
Construction Contingency @ .76% x Cost of Work	0.76%	\$ 511.00
Payment & Performance Bond @ 1.00% x Cost of Work	1.00%	\$ 672.13
CCIP Insurance @ 2.40% x Cost of Work	2.40%	\$ 1,613.11
Fee @ 3.00% x COW	3.00%	\$ 2,016.39
		\$ 5,854.43
Total Contract Value		\$ 73,067.43



11/04/2022

Jordan Sanmann
3131 McKinney Avenue Suite 200
Dallas TX 75204
Phone: (214) 979-9900

Phone:

Reference: Abilene City Facilities Component (D3-C20027-01)
Subject: Acceptance Letter / Request for Authorization to Proceed
PCI-008 - Festival Park Design Credit

Dear Rick Wilczak,

We hereby submit our proposal to perform the following added scope of work:

Description: Festival Park Design Credit
Proposed Amount: -148,533.00 USD
Installation Duration: 0 Working Days

Our proposal is based on the following cost breakdown and attached subcontractors' proposals, if applicable:

Description	Amount	Contractor
Design Fee - BOKA Powell	-148,533.00	BOKA Powell, LLC
Total Amount USD	-148,533.00	

Scope Description: Pricing credit is associated with the Festival Park design. DPR & BOKAP were awarded the design of Festival Park. DPR priced the design at the time, and the pricing was over budget. DPR was ask to re-price, at this time DPR does not have the resources to dedicate to a repricing effort. DPR elected not to pursue the Festival Park any further. To align with the DBA, since DPR is no longer perusing the work, a credit will be provided to GPP so that BOKAP can be contracted directly for Design. The full amount of the Festival Park design was \$193,653.00, BOKAP had billed and was paid for \$45,120.00 of design which is included Architectural and Landscaping design. The amount of the credit is the difference.

- ☐ We have proceeded with this work based on your prior authorization.
- ☒ We have not proceeded with this work and await your prompt direction as not to impact the project construction schedule.

Please indicate your acceptance of this proposal by signing the letter below and returning a copy for our files. Our proposal is subject to adjustment if it is not accepted within two weeks or if the conditions on which it was based change.

If you have any questions regarding this matter, please contact me at (214) 979-9900.

Sincerely,
DPR Construction, A General Partnership

Jordan Sanmann

Accepted By

Owner's Signature:

Print Name: _____

Date: _____

Jordan Sanmann

From: Joe Hilliard <jhilliard@bokapowell.com>
Sent: Friday, November 4, 2022 9:42 AM
To: Jordan Sanmann
Cc: Charles Dietrick
Subject: RE: Abilene - Festival Park Design Fee

Jordan,

Of the \$193,653, we have billed and been paid \$45,120.

BOKAPowell

Joe Hilliard, AIA, Principal
Tel 972.701.9000
Cell 214.914.4348

From: Jordan Sanmann <jordanS@dpr.com>
Sent: Friday, November 4, 2022 9:14 AM
To: Joe Hilliard <jhilliard@bokapowell.com>
Cc: Charles Dietrick <cdietrick@bokapowell.com>
Subject: FW: Abilene - Festival Park Design Fee

Joe,

I'm sure you are aware of what has been going on with Festival Park. DPR informed GPP we will not be perusing this work and GPP has put the design back out to bid to a local contractor. Seeing as DPR will not be doing this work, DPR should not be responsible for any management of design. GPP has requested that a credit be issued back to the City for the Festival park design so that they can issue it BOKAP directly. This would deduct change order from BOKAPs current contract. Would be available this sometime early next week to discuss so we are align on the correct \$ amount that needs to be deducted. Since this design was carried in BOKAP contract with DPR from the start I need to understand what has been billed for. The email below explains what the back history of how the festival park design cost was carried in BOKAP contract with DPR from the start.

Let me know what time works best for you and I will send out an invite.

Thank you,

Jordan Sanmann | DPR Construction
3131 McKinney Ave | Suite 210 | Dallas, TX | 75204
M:214-287-7878
DPR Exists to Build Great Things.



**ARE YOU READY TO
HOOT & HOLLER?**



CLICK HERE
for tickets
& details!

FEBRUARY 16, 2023

From: Jordan Sanmann
Sent: Thursday, October 20, 2022 8:16 AM

To: Charles Dietrick <cdietrick@bokapowell.com>

Subject: Abilene - Festival Park Design Fee

Chuck,

Wanted to follow up to our conversation in regard the design fee. As discussed, the contract value the was executed between BOKA Powell and DPR was a total contract value of \$3,131,348 (Hotel Component - \$1,842,357.00 + City Facilities Component - \$1,288,991.00). Originally we had carried the full design fee of \$3,131,348.00 in the IGMP. Upon final review of the IGMP with GPP, Steve had requested that the design fee be reduced by \$193,653.00 and said that GPP would carry that as the design fee for festival park. Since the contract between DPR and BOKAP had already been executed the \$193,653 was already committed to our budget and was never deducted. Therefore, BOKAP current contract values include the Festival Park Design Fee. I have attached the contracts for reference along with the email between GPP, BOKAP, and DPR where GPP requested that the 193K be pulled from the design fee in the IGMP.

Does that make since? If not, I can get on a call to walk everyone through it. Just let me know

BOKA Powell Contract		
Hotel Component	\$ 1,842,357.00	
City Facilities Component	\$ 1,288,991.00	
Contract Total	\$ 3,131,348.00	
IGMP Design Fee		
Hotel Component	\$ 1,842,357.00	
City Facilities Component	\$ 1,095,338.00	
Design Fee Total	\$ 2,937,695.00	
Owner Change order to DPR for Festival Park Design Fee	\$ 193,653.00	The amount pulled from Design Fee in the IGMP was never deducted from BOKAP contracts. BOKAP contract value with DPR includes the 193K

Thank you,

Jordan Sanmann | DPR Construction

3131 McKinney Ave | Suite 210 | Dallas, TX | 75204

M:214-287-7878

DPR Exists to Build Great Things.



ARE YOU READY TO
HOOT & HOLLER?



CLICK HERE
for tickets
& details!

FEBRUARY 16, 2023

City Council Meeting

Resolution: Receive a Report, Hold a Discussion and Take Action on authorizing the City Manager to execute Change Order No. 4 for the City Facilities portion of the Downtown Hotel





Change Order No. 4

Change order #4	<u>Hotel</u>	<u>City Facilities</u>
Roofing	\$598,052	-
AV System	317,023	-
Technology & electrical	29,103	-
Parking Control Equipment	-	\$73,067
Festival Park Design Credit	<u>-</u>	<u>148,533</u>
Total	\$944,178	(\$75,466)





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Honorable Mayor Williams and Members of the City Council

FROM: Robert Hanna, City Manager

SUBJECT: 11. Resolution: Receive a Report, Hold a Discussion and Take Action on Authorizing the City Manager to Execute the Final Guaranteed Maximum Price for the City Facilities component of the Downtown Hotel (*Robert Hanna*)

GENERAL INFORMATION

The Final Guaranteed Maximum Price (FGMP) for the City Facilities portion of the Downtown Hotel has been set at \$25,017,144.00.

The Official Statement for the Initial Guaranteed Maximum Price (IGMP) was \$22,837,465.00. This amount failed to state amounts included in the budget for architectural, engineering, design fees, and pricing contingencies. As a result, the IGMP was reclassified to include these amounts. This increased the IGMP by \$954,871 for the City Facilities, resulting in a new IGMP amount of 23,792,336.00. Subsequent Change Orders increased or (reduced) the IGMP amount as follows:

Change Order No. 1 - \$920,897 for construction cost increases and corresponding design cost increases.

Change Order No. 2 - \$275,418 for material selection change cost decreases, demolition cost increases, and festival district design cost incorporation.

Change Order No. 3 - \$103,959 for ballroom joist hanging modifications and unknown telecom fiber duct removal and repair.

Change Order No. 4 - (\$ 75,466) for parking control increases, and festival district design cost removal.

These Change Orders and the corresponding reclassification equal the total FGMP amount of \$25,017,144.00.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

The reclassification changes were already part of the project funds for the City Facilities and no additional dollars were needed. Change Order No. 1 was previously funded by the Minor Improvement Program Fund. Change Orders No. 2, 3 and 4 create the need to fund the City Facilities with an additional \$303,911. The City Manager recommends these dollars also come from the Minor Improvement Program Fund. The City will soon transfer an additional \$4.8M into the Minor Improvement Program Fund, and these dollars are monies in excess of the City's 90 day reserve requirement and is consistent with adopted Council policy.

STAFF RECOMMENDATION

Staff recommends authorizing the City Manager to execute the FGMP as presented.

BOARD OR COMMISSION RECOMMENDATION

The Hotel Development Board approved the FGMP for the Hotel Facilities at their April 3, 2023 Board Meeting.

ATTACHMENTS:

1. FGMP Resolution
2. FGMP - City Facilities
3. FGMP Presentation

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
AUTHORIZING THE CITY MANAGER TO APPROVING THE FINAL GUARANTEED
MAXIMUM PRICE OF DESIGN-BUILD AGREEMENT WITH DPR CONSTRUCTION
FOR THE CITY FACILITIES PORTION OF THE DOWNTOWN HOTEL.**

WHEREAS, City of Abilene entered into a Design-Build Agreement with DPR construction for the purpose of constructing the City Facilities associated with the Downtown Hotel; and

WHEREAS, DPR Construction has presented its Final Guaranteed Maximum Price (FGMP) of the Design-Build Agreement.

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

Part 1: That the Final Guaranteed Maximum Price of the Design-Build Agreement with DPR Construction is hereby approved and the City Manager is authorized to execute the same.

Part 2. That this Resolution takes effect immediately upon its adoption.

ADOPTED this _____ day of _____, 202_____.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

CITY FACILITIES**FINAL PROPOSED GMP
DATED January 30, 2023.****DESIGN-BUILD AGREEMENT BETWEEN OWNER & DESIGN/BUILDER**

Pursuant to Section 3.2 of the Agreement dated June 23, 2021, between

the Owner, **City of Abilene, Texas**

and the Design/Builder, **DPR Construction, a General Partnership,**

for the **City Facilities Project**, the Owner and Design/Builder desire to establish an Final Guaranteed Maximum Price ("Final GMP" or "FGMP") for the Work. Therefore, the Owner and Design/Builder agree as follows.

ARTICLE 1. PROPOSED FINAL GUARANTEED MAXIMUM PRICE

The Design/Builder's Final GMP for the Work, including the Cost of the Work as defined in Article 8 and the Design/Builder's Fee as set forth in Article 7, is Twenty Five Million Seventeen Thousand One Hundred Forty-Four dollars (\$ 25,017,144.00).

The Design/Builder guarantees that the Cost of the Work plus the Design/Builder's fee will not exceed the Final GMP as defined in the Agreement, subject to additions and deductions by Change Orders, as provided in the Agreement. The Final GMP is based on the following documents, which shall become attachments to this Amendment:

Attachment No.	Description
1	Detailed itemization of the FGMP including the estimated Cost of the Work, organized by specification division, with all design costs and construction trade categories, labor, materials and equipment for the Work, Design/Builder's general conditions costs, insurance and bonding costs, Subcontractor default insurance costs, professional staff estimates, and other items that comprise the FGMP, including any Work Package Authorizations.
2	A list of the drawings and specifications, including addenda, which were used in preparation of the FGMP.
3	A listing of the Design/Builder's Assumptions and Clarifications in preparation of the FGMP. (DPR "Basis of Contract")
4	A statement of Additional Services, if any.
5	The Project Schedule upon which the FGMP is based.
6	Confirmation of the various coverages to be supplied under the insurance program and the limits of the policies as required in Article 11.

ARTICLE 2. DATES OF COMPLETION

From and after the date of this Amendment, the following dates apply:

Substantial Completion of the Project shall be achieved within 554 Days after issuance of the approved "Notice to Proceed", subject to approved Change Orders as defined in the Agreement or as specified in Section 6.2 of the Agreement.

Final Completion of the Project shall be achieved within 30 Days of the date of Substantial Completion of the Project subject to approved Change Orders as defined in the Agreement, or as specified in Section 6.2.2 of the Agreement.

This FGMP Amendment is subject to acceptance by Owner, after which the Final GMP and dates of Substantial and Final Completion may only be adjusted, if at all, in accordance with Articles 6 and 9 of the Agreement, as applicable.

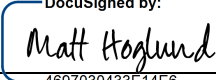
ARTICLE 3. ADDITIONAL AGREEMENT REVISIONS

The following revisions to the agreement sections below shall be incorporated into this amendment:

This Amendment is entered into as of _____, _____.

DESIGN/BUILDER:

DPR Construction, a General Partnership

By:  03/15/2023 | 8:51
4697030433E14E6...

ATTEST: _____

PRINT NAME: Matt Hoglund

PRINT TITLE: Executive Vice President

OWNER:

City of Abilene, Texas

By: _____

ATTEST: _____

PRINT NAME: _____

PRINT NAME: _____

PRINT TITLE: _____

PRINT TITLE: _____

EXECUTIVE SUMMARY

Abilene Hotel & Convention Center

Abilene Hotel & Convention Center
Issue for Construction Documents

Project Information

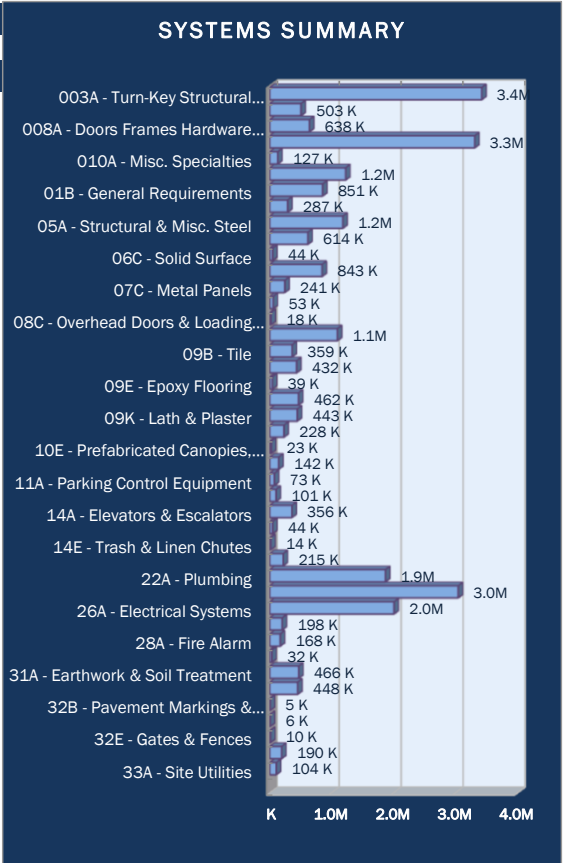
Client	Garfield Public Private
Project	Abilene Hotel & Convention Center
	Abilene , TX
	Abilene Hotel & Convention Center
Architect	Boka Powell
Estimator	Justin Gregory
Estimate Id	FGMP
Project Duration	18 mn
Date	January 30, 2023
Building Type	Convention Center



Construction Area 172,913 sf

Project Costs Summary

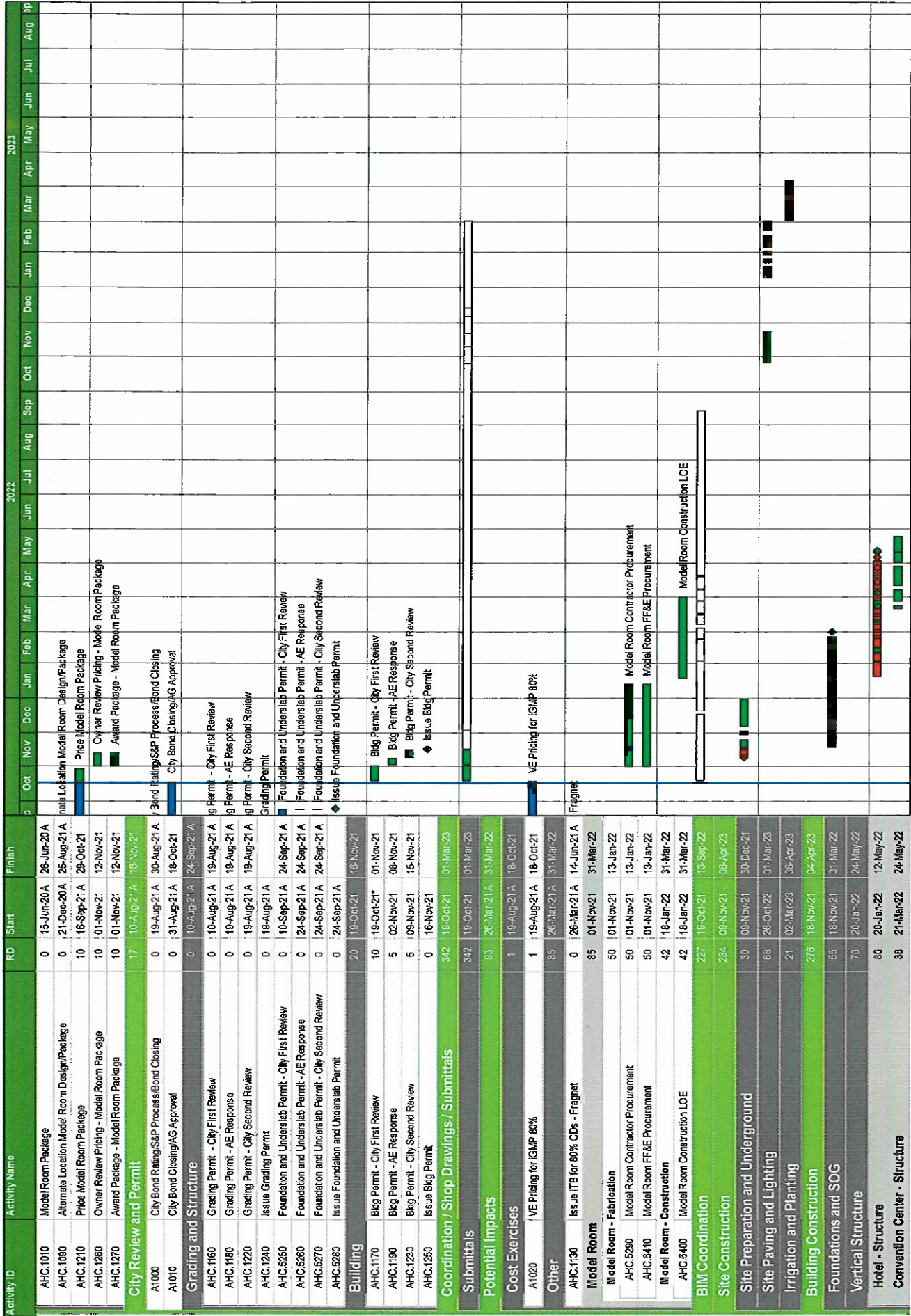
PROJECTED CONSTRUCTION COSTS	\$173.93 /sf	\$25,017,144
TOTAL	\$173.93 /sf	\$25,017,144



Abilene Hotel & Convention Center
Abilene , TX
Abilene Hotel & Convention Center
Abilene Hotel & Convention Center
Issue for Construction Documents
Estimate No.: FGMP
Construction Area: 172,913 sf

Code	Description	Cost / sf	Total
	003A - Turn-Key Structural Building Concrete	\$16.78	\$2,901,365
	007B - Waterproofing & Sealants	\$2.47	\$426,745
	008A - Doors Frames Hardware Supply & Install	\$3.13	\$541,710
	009A - Drywall & Insulation	\$16.22	\$2,805,502
	010A - Misc. Specialties	\$0.62	\$107,759
	01A - General Conditions	\$6.00	\$1,037,548
	01B - General Requirements	\$4.18	\$722,625
	04A - Masonry	\$1.41	\$243,683
	05A - Structural & Misc. Steel	\$5.78	\$999,395
	06B - Finish Carpentry & Millwork	\$3.01	\$520,725
	06C - Solid Surface	\$0.22	\$37,723
	07A - Roofing	\$4.14	\$460,907
	07C - Metal Panels	\$1.18	\$204,777
	07D - Fireproofing	\$0.26	\$44,611
	08C - Overhead Doors & Loading Dock Equipment	\$0.09	\$15,411
	08D - Exterior Glazing	\$5.35	\$924,812
	09B - Tile	\$1.76	\$304,958
	09C - Resilient Flooring & Carpet	\$2.12	\$366,643
	09E - Epoxy Flooring	\$0.19	\$33,314
	09H - Painting & Wallcovering	\$2.27	\$391,797
	09K - Lath & Plaster	\$2.18	\$376,209
	10D - Signage	\$1.12	\$193,591
	10E - Prefabricated Canopies, Awnings & Trellises	\$0.11	\$19,598
	10F - Operable Partitions	\$0.70	\$120,301
	11A - Parking Control Equipment	\$0.36	\$56,168
	13C - Pools & Water Features	\$0.50	\$85,985
	14A - Elevators & Escalators	\$1.75	\$302,476
	14B - Building Maintenance Equipment	\$0.22	\$37,429
	14E - Trash & Linen Chutes	\$0.07	\$11,731
	21A - Fire Protection	\$1.05	\$182,274
	22A - Plumbing	\$9.15	\$1,582,841
	23A - HVAC	\$14.92	\$2,579,773
	26A - Electrical Systems	\$9.83	\$1,700,597
	27B - Communications	\$0.97	\$168,135
	28A - Fire Alarm	\$0.82	\$142,612
	28B - Security System	\$0.16	\$27,086
	31A - Earthwork & Soil Treatment	\$2.29	\$395,142
	32A - Site Concrete & Asphalt Paving	\$2.20	\$380,438
	32B - Pavement Markings & Striping	\$0.02	\$4,280
	32C - Unit Pavers	\$0.03	\$5,092
	32E - Gates & Fences	\$0.05	\$8,803
	32F - Landscaping & Irrigations	\$0.93	\$161,034
	33A - Site Utilities	\$0.51	\$88,144
SUBTOTAL		\$125.62	\$21,721,746

Code	Description	Cost / sf	Total
	Construction Contingency		\$164,536
	Permits & Fees		\$0
	SDI Insurance		\$185,896
	Fee		\$708,537
	Builders Risk		\$34,171
	GC Insurance: CCIP		\$566,829
	Payment/Performance Bond		\$236,179
	Design		\$1,095,338
PROJECTED CONSTRUCTION COSTS		\$142.92	\$24,713,233
OWNER CHANGE ORDER			
	OCO 002 - Festival Park Distric - Demolition & Design Fee		\$275,418.00
	OCO 003 - Ballroom Modifications & Unforeseen Telecom Duct Bank		\$103,959.00
	OCO 004 - Parking Control Equipment and Festival Park Design Credit		-\$75,466.00
TOTAL			\$25,017,144.00



Abilene Hotel Convention Center

Page 2 of 3

Page 2 of 3
Data Date: 17-Oct-21
TASK filter: All Activities
Baseline: DC-C20027-00 - B4

Activity ID	Activity Name	RD	Start	Finish	2022												2023											
					P	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Exterior Construction																												
Hotel - Exterior																												
		167	14-Mar-22	09-Jan-23																								
Convention Center - Exterior																												
		52	19-May-22	19-Aug-22																								
Interior Construction																												
Vertical Transportation																												
1st Pass - Interiors																												
Finishes - Interiors																												
		107	21-Sep-22	04-Apr-23																								
Amenity Deck / Pool																												
		83	06-Jul-22	30-Nov-22																								
Startup, Commissioning & Testing																												
		25	13-Mar-23	25-Apr-23																								
AHC.4670 State Elevator Finals																												
		0	13-Mar-23	13-Mar-23																								
AHC.4730 Fire Life Safety Final Inspections																												
		6	14-Mar-23	22-Mar-23																								
AHC.4770 Health Dept Finals - Kitchen and Pool																												
		6	23-Mar-23	03-Apr-23																								
AHC.4810 Building Final Inspections																												
		4	19-Apr-23	25-Apr-23																								
DPR and Owner/Arch Punchlist																												
A2460 DPR Punchlist Level 1																												
		8	11-Jan-23	25-Jan-23																								
A2470 Owner Architect Punchlist <Pre-FF&E> - Level 1																												
		8	26-Jan-23	08-Feb-23																								
AHC.4550 DPR Punchlist - Level 2 - 4																												
		12	09-Feb-23	02-Mar-23																								
AHC.4610 Owner Architect Punchlist <Pre-FF&E> - Level 2 - 4																												
		5	05-Mar-23	13-Mar-23																								
AHC.4720 DPR Punchlist - Level 5 - 8																												
		8	05-Apr-23	19-Apr-23																								
AHC.4790 Owner Architect Punchlist <Pre-FF&E> - Level 5 - 8																												
		4	19-Apr-23	25-Apr-23																								
FF&E																												
		63	14-Mar-23	09-Jun-23																								
Level 2 - 4 - FFE																												
		20	14-Mar-23	10-Apr-23																								
AHC.4700 Install Headboards - Level 2 - 4																												
		8	14-Mar-23	23-Mar-23																								
AHC.4760 Install End Tables and Bed Frame - Level 2 - 4																												
		8	24-Mar-23	04-Apr-23																								
AHC.4660 Install Wall Hung - Level 2 - 4																												
		4	05-Apr-23	10-Apr-23																								
Level 5 - 7 - FFE																												
		13	19-Apr-23	05-May-23																								
AHC.4780 Install Headboards - Level 5 - 8																												
		7	19-Apr-23	27-Apr-23																								
AHC.4800 Install End Tables and Bed Frame - Level 5 - 8																												
		7	21-Apr-23	01-May-23																								
AHC.4970 Install Wall Hung - Level 5 - 8																												
		4	02-May-23	05-May-23																								
FF&E - Overall																												
		24	08-May-23	09-Jun-23																								
AHC.4980 Misc Works prior to Soft Goods <Damage, Other>																												
		4	08-May-23	11-May-23																								
AHC.5000 Install Sofa and Chairs																												
		6	12-May-23	19-May-23																								
AHC.5030 Install Table and Floor Lamps																												
		4	22-May-23	25-May-23																								
AHC.5040 Install FF&E - Level 1																												
		6	23-May-23	31-May-23																								
AHC.5060 Install Mattresses																												
		3	26-May-23	31-May-23																								
AHC.5070 FF&E Punchlist																												
		7	01-Jun-23	09-Jun-23																								
Deleted WBS																												
		66	18-Oct-21	11-Feb-22																								





Hilton Double Tree - Abilene, TX

Garfield Public Private LLC
14785 Preston Road, Suite 480
Dallas, TX 75254
October 18, 2021

Risk & Opportunity Log

Cost Impact Snapshot		
Original Project Budget	\$	(1,180,515)
Incorporated R&O Items	\$	-
Accepted R&O Items	\$	(1,180,515)
Revised Project Budget	\$	-
Potential R&O Items	\$	-
Potential Project Budget	\$	(1,180,515)

Item	Bid Pkg	Description	Deviation from Brand Stds	Cost Impact	Status	Rejected	Potential	Accepted	Incorporated
1	09B - Tile	Provide high performance grout in lieu of epoxy grout everywhere except the showers.		(\$82,248)	Incorporated	\$0	\$0	\$0	(\$82,248)
2	32A - Site Concrete & Asphalt Paving	Provide standard grey concrete, medium broom finished sidewalks in lieu of colored and sandblast finished.		(\$35,146)	Incorporated	\$0	\$0	\$0	(\$35,146)
4	07B - Waterproofing & Sealants	Provide stainless steel flashing in lieu of prefinished aluminum flashing		(\$42,275)	Incorporated	\$0	\$0	\$0	(\$42,275)
6	08A - Doors Frames Hardware Supply & Install	Provide VE door/frame/hardware in lieu of specified.		(\$221,434)	Incorporated	\$0	\$0	\$0	(\$221,434)
8	09A - Drywall & Insulation	Omit 2nd layer of FT plywood blocking at valance.		(\$25,001)	Incorporated	\$0	\$0	\$0	(\$25,001)
9	09A - Drywall & Insulation	Omit wood baffles in 3-meal restaurant (save 1/2)		(\$15,765)	Incorporated	\$0	\$0	\$0	(\$15,765)
12	10A - Misc. Specialties	Provide metal lockers without digilocks ilo HDPE with digilocks		(\$17,107)	Incorporated	\$0	\$0	\$0	(\$17,107)
13	10A - Misc. Specialties	Provide Wingits TAs ilo specified for BA-101, BA-102, BA-103, BA-104, BA-106, BA-108, BA-110 & BA-111		(\$61,769)	Incorporated	\$0	\$0	\$0	(\$61,769)
15	11A - Parking Control Equipment	Omit credit card pay on foot station. CANNOT BE TAKEN WITH ITEM #16.		(\$17,751)	Incorporated	\$0	\$0	\$0	(\$17,751)
17	08D - Exterior Glazing	Auto Slider Door (standard) ILO All Glass		(\$8,237)	Incorporated	\$0	\$0	\$0	(\$8,237)
23	Multiple	Omit entrance water feature		(\$72,468)	Incorporated	\$0	\$0	\$0	(\$72,468)
25	06B - Finish Carpentry & Millwork	Remove wood door casing on both sides of suite doors. CANNOT BE TAKEN WITH ITEM #24		(\$79,956)	Incorporated	\$0	\$0	\$0	(\$79,956)
36	23A - HVAC	Remove the condenser coil coating requirement on the chillers (coatings not needed 400+ miles away from the salty ocean air/environment)		(\$24,163)	Incorporated	\$0	\$0	\$0	(\$24,163)
46	26A - Electrical Systems	Delete ENT (Smurf tube) and utilize grommit protection for LV wiring in guestrooms		(\$30,643)	Incorporated	\$0	\$0	\$0	(\$30,643)
49	09C - Resilient Flooring & Carpet	ROM - Provide durawood product ilo specified VF-201 fitness flooring. Would also eliminate the slab recess.		(\$16,475)	Incorporated	\$0	\$0	\$0	(\$16,475)
50	09C - Resilient Flooring & Carpet	ROM - Provide Armstrong Luxe Rigid Core LVT ilo specified Shaw LVT for VF-101. CANNOT BE TAKEN WITH ITEM #51.	2.58/sf max=tl pricing	(\$54,915)	Incorporated	\$0	\$0	\$0	(\$54,915)
52	09B - Tile	Provide daltile Modern Hearth MH04 Unpolished tile ilo specified T-101	Get Samples	(\$9,529)	Incorporated	\$0	\$0	\$0	(\$9,529)
53	09B - Tile	Provide daltile Annapolis AP10 6x16 ilo specified T-103	Get Samples	(\$8,704)	Incorporated	\$0	\$0	\$0	(\$8,704)
54	08D - Exterior Glazing	ROM - Provide manual swing doors at convention center entry #1 (Doors 170a & 170b) ilo automatic sliding doors specified.		(\$14,278)	Incorporated	\$0	\$0	\$0	(\$14,278)
56	Multiple	Change Tower elevator lobbies to CPT ILO Tile		(\$7,954)	Incorporated	\$0	\$0	\$0	(\$7,954)
57	09B - Tile	Omit thresholds at connecting suite doors		(\$1,263)	Incorporated	\$0	\$0	\$0	(\$1,263)
60	07B - Waterproofing & Sealants	Provide concrete pedestal pavers & IPE pedestal pavers at the pool deck ilo porcelain pavers and wood decking. CANNOT BE TAKEN WITH ITEM #14		(\$22,669)	Incorporated	\$0	\$0	\$0	(\$22,669)
61	32F - Landscaping & Irrigations	Omit sidewalk tree grates		(\$77,900)	Incorporated	\$0	\$0	\$0	(\$77,900)
65	22A - Plumbing	VE Plumbing Fixtures		(\$21,966)	Incorporated	\$0	\$0	\$0	(\$21,966)
67	32F - Landscaping & Irrigations	Reduce size and # of parking lot trees		(\$9,858)	Incorporated	\$0	\$0	\$0	(\$9,858)
68	23A - HVAC	Remove Transfer Boot 90 Degree elbows at BOH areas only, Ballroom & FOH TA would remain.		(\$8,786)	Incorporated	\$0	\$0	\$0	(\$8,786)
69	23A - HVAC	Limit testing and balancing to "Similar Room Layouts". For 25 rooms, test and balancing will include the following: FCU - measure & set airflow, test amps/volts, set hot and chilled water and outside air. They will also get temps and set exhaust.		(\$155,959)	Incorporated	\$0	\$0	\$0	(\$155,959)
71	22A - Plumbing	Change Cast Iron to PVC on storm risers in hotel tower		(\$9,885)	Incorporated	\$0	\$0	\$0	(\$9,885)
73	32F - Landscaping & Irrigations	Remove Planter Pots from Amenity Deck and reduce Planter Pots from Site		(\$26,412)	Incorporated	\$0	\$0	\$0	(\$26,412)



Attachment #3 – Basis of Contract

FOR THE AGREEMENT BETWEEN

ABILENE CONVENTION CENTER HOTEL DEVELOPMENT CORPORATION AND DPR
CONSTRUCTION, A GENERAL PARTNERSHIP
HOTEL & CONVENTION CENTER – ABILENE, TEXAS

The attached FGMP Proposal dated January 30, 2023, is incorporated into the above-referenced Agreement as the Basis of Contract. In the event of any conflict, inconsistency or ambiguity between the terms and provisions of this Attachment and those of the Agreement, the Agreement governs.

In light of current events regarding COVID-19, DPR and its Subcontractors will be implementing specific “COVID-19 Jobsite Protocols” (as defined below) at the time of the fGMP Proposal. DPR’s fGMP Proposal includes the costs associated with complying with the current COVID-19 Jobsite Protocols.

Revised, new or additional government orders, directives, laws, or regulations, or additional measures arising from a Contractor safety determination due to changing conditions, may cause additional costs or schedule impacts beyond those associated with the current COVID-19 Jobsite Protocols. Any cost or time impacts due to such required changes to the COVID-19 Jobsite Protocols as approved by Owner, such approval not to be unreasonably withheld, require an equitable adjustment in the Contract Time and Contract Price.

This Basis of Contract narrative presents a written explanation clarifying the assumptions, exclusions and other bases used in developing the Contract Price and its detailed breakdown, as well as the Contract Time and project schedule referenced herein. In these Qualifications, the “Contract Price” refers to the final Guaranteed Maximum Price set forth in the Agreement for the base scope of work of DPR Construction (“DPR”) for the Project, and the “Contract Time” refers to the agreed period of time in the Agreement for DPR to complete its Work. Qualifications noted herein are intended to supplement the Contract Documents, clarify and document mutual understanding of any conflicting or incomplete scope or design items, and highlight dependencies on the Owner and its representatives. The Contract Price and Time are based on the Contract Documents as defined in Attachment #2 as qualified herein.

General Qualifications

ALTERNATES

“Alternates” are an allotted sum of money included for a system or scope of work which may be added to or deleted from the Contract Price. The following items can be added or deducted as applicable from the scope of work at the direction of the Owner through executed Change Order Request which will then be incorporated into a future project Change Order. Add/Deduct Alternates are inclusive of overhead, profit and insurance.

Alternate Item and Description	Add/(Deduct)	Amount
1. N/A	N/A	N/A



VALUE ENGINEERING & COST REDUCTION STRATEGIES

The Contract Price is based on the Owner's acceptance of the R&O Items noted by DPR as incorporated and as shown in the referenced R&O Log dated October 18, 2021. Owner acknowledges that such services are advisory only and are not professional design services. The Contract Price requires that the Owner will have the Architect coordinate and revise all the Drawings and Specifications to reflect in specific detail and in concept all accepted R&O item suggestions and other comments accepted by the Owner without delay or disruption to the timely and orderly progress of the Work. Once the Drawings and Specifications are updated, the incorporated items are subject to review by all parties to validate that these items accurately reflect what was anticipated. Should the updated Drawings and Specifications not reflect the anticipated scope, a change order to reflect the actual scope will be required.

Value Engineering & Cost Reduction Items	Amount Included
1. Refer to the attached R&O Log dated 10/18/2021	-

INSURANCE PROGRAM

- 1) The following insurances have been included within the Contract Price:
 - a) Contractor's Insurance
 - i) CCIP
 - b) Builder's Risk Insurance
 - i) Pollution and Mold Insurance.
 - ii) Earthquake, Windstorm, or Flood Insurance
 - c) Subcontractor Default Insurance
 - d) Payment & Performance Bond
- 2) We have included the costs for DPR to purchase Builder's Risk coverage.
- 3) The Contract Price assumes that DPR is providing the Builder's Risk coverage naming DPR and our subs as insured parties, including the Owner being responsible for all deductibles and waiving subrogation against DPR and its subcontractors, as provided in the Agreement.
- 4) This Contract Price is predicated on DPR providing insurance that shall be reimbursed by the Owner in accordance with the Contractor's Fixed Rates Exhibit B of this document.

BILLING RATES & COMMERCIAL TERMS

1. DPR billing rates are in accordance with the rate sheet submitted by DPR previously and reflect the latest 2022 & 2023 billing rates. The rates are included with this Basis of Contract.

RELATED PARTIES DISCLOSURE:

1. vConstruct is a technology-based support contractor that is related to DPR and may be used for specific Project services and BIM services support.
2. OES (also dba Spec 8) is a rental and supply company that is related to DPR and may be used on the Project.
3. Evergreen Innovation Group (EIG) is an electrical and other trade contractor that is related to DPR and may be used on the Project.
4. Digital Building Components (DBC) is a prefabrication entity that is related to DPR and may supply pre-fabricated or pre-cut items on the Project.



5. VueOPS is a technology platform that is related to DPR and may be used for finding construction turnover documents and managing construction warranty events.

Basis of Estimate

GENERAL QUALIFICATIONS, CLARIFICATIONS, AND EXCLUSIONS

Please note the following general qualifications, clarifications, exclusions, and assumptions on which the fGMP price is based.

General Qualifications & Clarifications

1. These Qualifications are integral to the Contract Price:
 - a. Titled: 100% CD/fGMP Proposal
 - b. Dated: 03/31/2022
2. The Contract Price is based upon the following documents:
 - a. Document Title or File Name: "Below Grade IFC Package"
 - i. Dated: 09/09/2021
 - ii. Received: 09/09/2021
 - iii. Distributed by: BOKA Powell
 - b. Document Title or File Name: "Above Grade IFC Package"
 - i. Dated: 10/14/2021
 - ii. Received: 10/14/2021
 - iii. Distributed by: BOKA Powell
 - c. Document Title or File Name: "Above Grade IFC Package-R2 (Landscaping)"
 - i. Dated: 10/27/2021
 - ii. Received: 10/27/2021
 - iii. Distributed by: BOKA Powell
3. Self-Perform Work Disclosure:
 - a. DPR is a self-performing work general contractor.
 - b. The FGMP is based upon DPR self-performing the following scopes under a stipulated sum, lump sum, non-auditable agreement(s):
 - c. The Contract Price is based upon DPR self-performing the following scopes of work:
 - i. 03A – Turnkey Structural Concrete
 - ii. 06C – Rough Carpentry
 - iii. 07C – Waterproofing & Sealants
 - iv. 08A – Doors/Frames/Hardware Supply & Install
 - v. 09A – Drywall & Insulation
 - vi. 10A – Misc. Specialties
 - d. If ownership does not allow these trades to be performed by DPR then the Contract Price is subject to change.
4. Unused amounts within the GMP of any line item may be used at Contractor's sole discretion to offset overruns in other line items.



5. This Contract Price is predicated on DPR rates that shall be reimbursed by the Owner in accordance with the Contractor's Fixed Rates Exhibit B of this document.
6. All Subcontractors that the Owner requires DPR to contract with, or any owner-controlled contractors or vendors working on the project prior to turnover (if any) will be held to and follow the latest DPR Construction EH&S, safety policies and procedures and must meet or exceed all DPR Insurance requirements for subcontractors.
7. General Conditions & General Requirements are based on the construction schedule titled "100% CD Deliverable" dated 03/31/2021 included with the Estimate.
8. The Contract Price is based on the plans and specifications provided, unless otherwise clarified herein. Any requirements described in the "Hilton Brand Standards" but not identified or detailed in the plans & specifications are not included.

General Exclusions

1. State and Local Taxes.
2. This FGMP does not include any provisions for certified payrolls. FGMP based on wage Scale attached to the executed contract as Exhibit C.
3. Permits and fees.
4. Utility permit & connection fees (i.e. Domestic Water, Sanitary Sewer, Storm Drain, Fire Water, Electrical).
5. Consumption costs for power & water after Substantial Completion is met
6. All contaminated or hazardous materials, conditions, and associated work or impacts (including delays and delay damages) not expressly included in the Work of the Contract.
7. Differing subsurface or concealed conditions.
8. Items noted as furnished or installed by owner in the attached OFE/OSE/FFE Differentiation Document.
9. Premium and Overtime provisions due to delays not caused by DPR; all work has been provided on regular hours.
10. Furniture, fixtures, and equipment not expressly included on the "Differentiation Matrix" included below.
11. 3rd Party Testing & Inspections. Any retesting due to DPR's failed tests to be for the account of DPR.
12. 3rd Party Commissioning.
13. Auditing and monitoring of existing structures and roadways for movement or changes in condition.
14. Building permit fees
15. Food Service & Residential Equipment, furnished and installed by Owner. Food Service is to be coordinated by DPR.
16. Material compatibility testing for Owner-furnished materials for Contractor installation.
17. Owner training for Owner-furnished equipment
18. Warranty of Owner-furnished equipment
19. Relocation/handling of Owner-furnished equipment stored on-site and/or off-site
20. Furnish or install of Artwork
21. Decorative lighting is to be owner furnished; contractor installed
22. Window Shades
23. Hotel management system
24. Point of Sale Station
25. Fitness equipment
26. Meters for permanent utilities are excluded but the labor to install the meters is included.



SCOPE SPECIFIC QUALIFICATIONS, CLARIFICATIONS, AND EXCLUSIONS

03A – Turn-Key Building Structural Concrete

Assumptions / Clarifications:

1. All piers based on an approximately 34.00' depth. This includes the embedment into rock.
2. We have assumed class "B" finish at guest rooms.

Exclusions:

3. Wet curing concrete
4. Dry shake hardeners and sealers
5. Underwater placement of piers

04A – Masonry

Assumptions / Clarifications:

1. All 8" and 12" CMU and accessories (grout fill, rebar)
2. All BRK-1/2/3 is Acme Brick.
3. Wash down of all new brick.
4. Setting and grouting of all HMF in CMU

Exclusions:

5. N/A

05A – Structural & Misc. Steel

Assumptions / Clarifications:

1. To hold current steel, joist & deck pricing, steel has been ordered based on the 80% CD design.

Exclusions:

2. AESS steel, none detailed.
3. Ballroom hang points.

06B – Finish Carpentry & Millwork

Assumptions / Clarifications:

1. We have assumed Install of FFE vanities
2. We have assumed furnish and install of all suite valances
3. Solid stock European White oak cannot be sourced, we are assuming flat cut white oak.
4. Furnish and install millwork in Presidential suite is included.

Exclusions:

5. Furnish and install of wood tv panel in suites - FFE
6. Furnish and install of stained wood panels in suites – FFE
7. Furnish and install of millwork in DS1-C suite, assumed to be owner furnished as part of the FFE package.

06C – Solid Surface

Assumptions / Clarifications:

1. We have assumed furnish and install all Presidential Suite tops.

Exclusions:



2. Furnishing of DS1-C and all other typical vanity tops that are OFCI.

07A – Roofing

Assumptions / Clarifications:

Roofing clarified in Owner Change Order 004

07B – Waterproofing & Sealants

Exclusions:

1. Photoluminescent markings, this structure is not classified as high rise and therefore Photoluminescent Pathway Markings are not required.

07C – Metal Panels

Assumptions / Clarifications:

1. ACM Canopy roofs are included as sloped plywood on furring with a high temp membrane (by waterproofer) finished with an ACM panel. Canopies do not include any rigid insulation, slope made up with furring and sloped plywood.
2. ACM Canopies are assumed to surface drain, no internal gutter system is included.
3. Delegated Design included
4. Tolerances: 1/4" in 20 feet
5. The MCA white papers published on the visual compliance for metal wall panels shall be used as the standard evaluation of the surface imperfections

Exclusions:

6. N/A

07D – Fireproofing

Assumptions / Clarifications:

1. We are providing a standard density product as this is not considered a high-rise.

Exclusions:

2. N/A

08A – Doors Frames Hardware Supply & Install

Assumptions / Clarifications:

1. Standard color at BOH traffic doors is assumed.
2. Restroom Barn Doors are included as flush painted barn doors as manufactured by COX USA from their standard line of offerings. Includes a mirror on one side of the door.
3. R&O Item #6 – VE includes Alternate Hardware Sets, Knock Down Frames and Painted Wood Doors.

08C – Overhead Doors & Loading Dock Equipment

Assumptions / Clarifications:

1. Furnish and installing a manual Duracoil overhead coiling door by Raynor
2. Furnish and installing a hydraulic pit leveler by Pioneer

Exclusions:

3. Motorized operation.



08D – Exterior Glazing

Assumptions / Clarifications:

1. We have included 2-lines of perimeter caulking.
2. Wind design criteria is per sheet SP0.01 General Notes. Allowable windload used: 46psf (Zone 5 at 10sf) and 25psf (Zone 4 at 10sf)

Exclusions:

3. Low Iron Glass.
-

09A – Drywall & Insulation

Assumptions / Clarifications:

1. Soffits in ballrooms are figured as 20 ga. framing, not to be used for structural purposes.
2. Exterior soffits are figured as heavy plaster grid with uplift kickers as needed.
3. We are carrying fire treated plywood at electrical rooms on 2 walls to 8'.
4. We have assumed hard lids in the fitness center.

Exclusions:

5. We have not carried any ceilings in the standard suites. All bedroom ceilings are direct applied finish to exposed concrete deck.
 6. We have not included additional sound treatment (Insulation or similar) at the underside of the decks below the MEP Rooftop Equipment.
-

09B – Tile

Assumptions / Clarifications:

1. We have included waterproofing below the shower pans as detailed in the guestroom showers.

Exclusions:

2. Sound Dampening underlayment under ceramic tile in the guest suites. Add alternate provided on the R&O log.
 3. We do not have waterproofing behind the guestroom shower wall tile, not detailed or required by specifications.
-

09C – Resilient Flooring & Carpet

Assumptions / Clarifications:

1. All carpet material except CPT-1 are assumed to be by OFCI.
2. LVT (VF-101 & VF-103) material is now OFCI per executed change order post FGMP.

Exclusions:

3. N/A
-

09E – Epoxy Flooring

Assumptions / Clarifications:

1. We have included the epoxy flooring and integral cove base as Polycrete SLB system by Dur-a-flex in lieu of the stonhard product listed as the basis of design.
2. We have included a standard single coat concrete sealer for the rooms scheduled to receive sealed concrete in lieu of the 2-coat epoxy floor sealer listed in the specifications.

Exclusions:

3. N/A
-



09H – Paint & Wallcovering

Assumptions / Clarifications:

1. All wallcovering material is assumed to be OFCI. We have not included furnishing of any wallcovering material.

Exclusions:

2. Level 5 wall finish.
-

09K – Lath & Plaster

Assumptions / Clarifications:

1. None.

Exclusions:

2. Specialty Wall Finish SF-201 at the restaurant Banquette wall, we have included painted gypsum at this location.
-

10A – Miscellaneous Specialties

Assumptions / Clarifications:

1. Reference the included R&O Log.

Exclusions:

2. We have not included furnish or install of any Misc. Mirrors not included on the accessories schedule. Assumed to be provided by owner as part of the FF&E package.
-

10F – Operable Partitions

Assumptions / Clarifications:

1. Operable Partitions are included as manual operation.

Exclusions:

2. STC rated pocket door at operable partition
-

13C – Pools & Water Features

Assumptions / Clarifications:

1. Includes delegated pool design
2. Reference the included R&O Log.

Exclusions:

3. Pool cooling is excluded, not detailed.
 4. All pool maintenance beyond 30-days from start-up not included
 5. Maintenance of the pool after owner occupied and/or open to the public or used by anyone.
-

14A – Elevators & Escalators

Assumptions / Clarifications:

1. Service Car speed is included as 200 FPM per previously accepted R&O item.
2. Service cab is included with standard cab finishes and a metal floor.
3. Service Elevator will utilize a jamb mounted controller.

Exclusions:

4. Destination Dispatch
 5. Damage to cab or recalibration required due to FFE install.
-



14E – Trash & Linen Chutes

Assumptions / Clarifications:

1. We have included 21"x 21" side hinged, stainless steel, U.L. "B" Label approved intake doors complete with matching stainless steel embossed trim. ADA compliant.
2. Intake doors to be equipped with electric interlocks complete with a manual shut-off switch at the discharge of the chute.
3. Chute sanitizing unit complete with 15"x15" side hinged, stainless steel, UL"B" Label approved access door per chute and 4 gal. Beyond Green "Grease Buster" solution.
4. 1/8" thick rubber baffles on the back side of the door.
5. Reinforced double offset at discharge.
6. Full diameter vent extending 3' above the roof complete with vent body, standard curb type flashing, and cap.
7. Top hinged hopper type discharge door complete with hold-open device and 165 degree fusible link for each chute.
8. All materials, manufacturing, and installation to be in accordance with NFPA-82 Standards unless otherwise noted or specified.

Exclusions:

9. Foot peddle operated intake doors
 10. Batt insulation duct wrap
-

21A – Fire Protection

Assumptions / Clarifications:

1. We have included roll grooved SCH10 Standpipes.

Exclusions:

2. Fire protection coverage of canopy shown at pool area A6.02, 03/A6.11 not included. Not required by code.
-

22A – Plumbing

Assumptions / Clarifications:

1. Subsoil drainage is included around elevator pits only
 2. Above ground domestic water included as press fit type L copper for 2" and below. Schedule 10 stainless grooved pipe for 2-1/2" and up. Pex included for guestrooms.
 3. Above ground condensate drain system included as type M hard copper with press-fit fittings.
 4. Costs included to furnish and install Kohler-9948/K-9330 shower base in guestrooms requiring a shower not detailed to receive hard tile.
 - a. Per email from Hilton on 1/10/2023, Kohler-9948/K-9330 shower base in guestrooms is accepted under the following conditions:
 - i. The shower base is accepted for this property only and may not be used on other Doubletree by Hilton projects.
 - ii. The shower bases will be monitored by Quality Assurance through the life of the management agreement. If the surface fails (i.e. finish degradation from commercial cleaning) the base must be replaced promptly with a model that is compliant with the brand stands.
-



- iii. The FRCM (Fixed Renovation Cycle Management) team will be notified of the variance and the condition of the shower bases will be reviewed at the 14-year renovation cycle

Exclusions:

5. Sleeves thru sheetrock walls, unless required by code.
6. Seismic engineering or restraints
7. Insulation of underfloor sanitary piping in guestrooms
8. Closed cell elastomeric Armaflex type insulation

23A – HVAC

Assumptions / Clarifications:

1. Costs are included to furnish and install ionization system in supply air system serving rooms 233 and 236.
2. Complete aboveground chilled water system included as type L press-fit copper for pipe up to 2" and globally sourced standard weight carbon steel with welded connections for 2-1/2" and larger pipe.
3. Pricing includes single wall ductwork with exterior wrap for any duct exposed to the exterior.

Exclusions:

4. Closed cell elastomeric Armaflex type insulation
5. Sleeves thru sheetrock walls unless required by code
6. Seismic engineering or restraints
7. Factory Witness Testing
8. Stair pressurization system and smoke control specific systems.

26A – Electrical

Assumptions / Clarifications:

1. We have included all Aluminum Feeders
2. We have included install of owner furnished make up mirrors in guest bathrooms
3. Any light fixtures not tagged and not detailed in the allowance log are considered Owner furnished contractor installed light fixtures. Costs are included to install and provide circuitry to these fixtures.
4. Charging station: Includes rough-in for future install of an electrical vehicle charging station.

Exclusions:

5. Factory Witness Testing
6. Area of Rescue system
7. Field wiring of electrically integrated FFE. All FFE to be pre-wired / plugged

27B – Communications

Exclusions:

1. Furnishing WAPs. We have labor to install only.
2. Maxcell innerduct in incoming service conduits
3. Cellular or First responder DAS systems

27C – Audio / Visual

Assumptions / Clarifications:

1. We have not carried any audio video systems for the project. This scope is assumed to be by OFOI.

Exclusions:



2. Public area sound system or cabling. Considered part of OFOI AV system.

31A – Earthwork

Assumptions / Clarifications:

1. Building pad preparation is included as chemical injection with a 2' select fill cap as allowed by the geotechnical report.
2. We have included lime stabilization under all concrete paving.

Exclusions:

3. Rock Excavation
 4. Lime Stabilization at Asphalt paving.
-

32A – Site Concrete & Asphalt Paving

Assumptions / Clarifications:

1. We have included HD asphalt paving in lieu of concrete for the parking lot per previous R&O item acceptance.
2. We have included light pole bases as 18" diameter and 10' depth.

Exclusions:

3. Fire lane design and construction. The Fire Lane is part of the Festival Park District.
-

32E – Fencing

Assumptions / Clarifications:

1. We have included Ameristar Montage Plus Ornamental fence for screening the loading dock in lieu of the CMU wall & stucco currently shown per previously accepted R&O item.
2. Allowance for pool fencing per revised state code. Please see above.

Exclusions:

3. N/A
-

32F – Landscaping & Irrigation

Assumptions / Clarifications:

N/A

Exclusions:

N/A

33A – Site Utilities

Assumptions / Clarifications:

1. Furnishing of the irrigation meter, assumed to be provided by the city of Abilene.

Exclusions:

2. Providing the site natural gas line to the meter, assumed to be by the service provider. We have the gas line from the meter on.
-

41A – Cranes & Hoisting

Assumptions / Clarifications:

1. We have included tower crane and buckhoist. We assume the foundations for these items can be abandoned below grade. No removal of these foundations is included.
-



Basis of Schedule

The Basis of Schedule explanation designates assumptions, clarifications, potential risks and perceived opportunities used in establishing the Schedule titled Abilene Hotel Convention Center Full Schedule dated March 31, 2022. In addition, this document describes the general scheduling approach to the project, project execution assumptions, and general scope of work clarifications depicted in the current schedule. Where discrepancies exist between this document and the Division 1 Specifications, this document will rule.

EXECUTIVE SUMMARY

The project consists of the construction of a new 172,913 sf, 200 key, Hotel & Convention Center in downtown Abilene. The structures consist of a CIP Hotel Tower and a structural steel framed convention center with a skin that consists of a mix of Brick, Metal Panel, Stucco & Glazing.

OWNER DEPENDENCIES

Key Design Decisions

1. The schedule is based upon the design decision dates outlined in the attached schedule. Festival Park District fire lane completed as required by construction schedule to receive TCO.

Owner Contracted Vendors:

2. This RFP Schedule assumes that any vendors which are planned to be directly contracted by the Owner shall be bound to DPR's Master Project Schedule and that the Vendors shall be incorporated into the Master Schedule so as not to delay the critical path of work.
 - a. FF&E & OSE– Benjamin West
 - b. Food Service Equipment – Edward Don (Equipment delivery only; supervision of installation by DPR)
 - c. Audio / Visual

Timing of R&O Item Selection:

N/A

Timing of Owner Furnished Equipment

3. This schedule assumes any Owner Furnished, Contractor Installed (OFCI) Equipment for the project shall be bound to DPR's Master Project Schedule and that delivery of OFCI Equipment shall be incorporated into the Master Schedule so as not to delay the critical path of work.

Drug Testing/Security/Background Requirements

2. DPR's project specific standard drug and alcohol policy is post-accident and for probable cause. 100% screening has not been accounted for in the proposal.



Owner Allowances

N/A

Notice to Proceed:

3. Required Notice to Proceed to DPR date is 10/22/2021.
4. Required Access to the site is 11/09/2021.

DESIGN DEPENDENCIES

Use of BIM and Designer's Models:

1. DPR's schedule is dependent on the collaborative use of the Designer's BIM and CAD files.

THIRD PARTY DEPENDENCIES

Interaction with Utility Providers

1. DPR understands that the Owner is responsible for final agreements with Utility providers and the schedule is based on major milestones associated with such utilities as outlined below.
 - a. Permanent Power
 - b. Water Utility (City of Abilene)
 - c. Natural Gas Utility Provider
 - d. AT&T
 - e. Phone, TV, & Data Service Provider

Adjacency Restrictions (Rights of Way, Railroads, Air Rights, Neighbors and Easements)

5. DPR has assumed unrestricted access to the site.
6. DPR has assumed unrestricted access to the alley West of the project's boundary for the staging of job trailer.
7. DPR has assumed street closure on 6th street from the adjacent crossing of Cypress St. to the West up to Cedar St. for site access, secondary lay down, fire lane, and hoisting as illustrated on the Site Logistics Plan.
8. DPR has assumed lane closures along Cypress St. as well as portions of 6th street for project fencing to allow for site access as well as safety precautions throughout duration of construction as illustrated on the Site Logistics Plan. This is due to canopy overhang, crane reach, overhead work, and exterior skin.
9. DPR has assumed fire lane access on the Northern & Western portions of the site.
10. DPR will utilize 135' tall 210' jib tower crane on the northside of the hotel tower for purposes of hoisting throughout the duration of the structure.
11. DPR has assumed the buck-hoist/man-lift will be set on the NW portion of the hotel tower.
12. Offsite street & signal project (NIC) is assumed to be complete by March 31, 2023.



Jurisdictional Approvals:

13. DPR's schedule is dependent on receiving building permit approvals by 11/16/2021 as indicated in the baseline schedule. DPR's schedule is dependent on receiving all deferred approvals back within 20 business days of submission to the jurisdiction.

Inspections & Commissioning:

14. DPR's schedule is dependent on the jurisdiction having sufficient manpower and inspection capacity to provide timely inspections with 24 hours of notification.
15. DPR's schedule is dependent on any 3rd party inspector having sufficient manpower and inspection capacity to provide timely inspections with 24 hours of notification.
16. DPR has not included provisions for after-hours/weekend inspections.

PROCUREMENT ASSUMPTIONS

Readily Available Materials:

1. DPR's schedule is dependent on all finish materials, currently unspecified, will be of a standard lead time, no longer than 10 weeks.

EXECUTION ASSUMPTIONS

DPR Schedule Process

1. DPR utilizes Takt, pull planning and CPM methods to schedule the in-place work. The OPS schedule is utilized to set milestones and expectations and the plan is assembled by the entire team for buy in and accountability. DPR utilizes Primavera P6 for the CPM OPS and will utilize a combination of planning boards, BIM 360 planner, and Excel Spreadsheets to track look ahead schedules and more detailed work. Updated schedules will be provided to City of Abilene as requested.

Construction Flow of Work:

2. DPR's schedule is dependent on the following sequence of construction:
- a. Vertical structure moving from East to West
 - b. Steel structure erecting from North from the connection to the hotel tower moving South towards the convention center.
 - c. Exterior finishes for the tower will begin on the NW, moving to the East side of the tower, then moving South on the tower, then moving West side of the tower, and completing North on the West side of the tower.

Substantial & Final Completion Assumption

Mobilization Date: 11/09/2021

Substantial Completion Date: 04/25/2023



Final Completion Date: 05/05/2023

Owner to accept rooms prior to FFE install (by others)

Substantial completion date includes building finals & temporary certificate of occupancy and does not include total owner FFE/OSE durations or scope.

Work of Owner's Separate Contractors

3. This FGMP Schedule assumes that any vendors which are planned to be directly contracted by the Owner shall be bound to DPR's Master Project Schedule and that the Vendors shall be incorporated into the Master Schedule so as not to delay the critical path of work. These contractors shall provide all necessary coordination, rough-in and MEP requirements for their scope in a timely manner, as to not impact our published construction schedule.
4. Owner to coordinate with the following essential project services:
 - a. FFE (DPR Excludes: Design, Coordination, Procurement, Delivery, and Install)
 - b. Coordination with Hilton Technology department on AV/Security/IT install
 - c. 3rd party Commissioning Agent

Work Hours:

1. In general, the Estimate or Contract Price and Schedule are based upon a 40-hour work week during "normal working hours" from 7:00 AM to 6:00 PM, Monday – Thursday (will be adjusted for concrete pours & daylight hours). The following are exceptions to this general assumption:
 - f. Activities/Sequences with overtime included: N/A
 - g. Activities/Sequences with alternative shifts included:
 - a. Utilities
 - b. Concrete
 - h. Noise-generating restrictions: N/A

Holidays:

2. DPR has assigned as "non-work" day holidays in our baseline schedule the following:
 - a. Thanksgiving: 11/24/2022 – 11/25/2022
 - b. Christmas: 12/26/2022
 - c. New Year's: 12/30/2023
 - d. MLK Day: 01/16/2023
 - e. Presidents' Day: 2/20/2023
 - f. Memorial Day: 05/39/2023
 - g. 4th of July: 07/04/2023



Weather Exposure:

3. **Weather Allowance:** A weather allowance of 16 weather delay days (work days) has been included in the schedule and accounted for in the budget based on DPR's experience for projects in this project's location. This weather allowance is included in the baseline schedule as Activity AHC.390(Hotel) & AHC.3610(Convention Center). As weather associated delays occur the remaining duration of the activity will be reduced accordingly. The impact of precipitation on construction productivity is highly dependent upon factors other than the quantity of rainfall per day on the jobsite. Construction activities can be impacted by weather to different extents depending upon the specific work being performed at that time. Weather impacts include the time to recover from the weather event and restore the site to the pre-event condition. Examples of adverse weather conditions shall include wind, precipitation, lightning, dry-out, etc.
4. **Weather Protection Assumptions:** DPR has included appropriate weather protection means, methods and materials in sufficient quantity to protect the work against typical weather events for the project location and time of year.
5. These delays are to be reviewed by GPP at time of occurrence & approved immediately if acceptable.
6. **Seasonal Adjustment/Shift:** DPR has considered seasonal weather exposures in the schedule. Delays that shift weather sensitive work from good weather periods to periods with bad weather conditions may cause an excusable impact in the time and cost of performance.

SITE LOGISTICS ASSUMPTIONS

1. **Site Access:** DPR anticipates the site can be accessed from all sides of the property.
7. **Parking & Transportation of Workforce:** No provisions have been made for paid parking or shuttling of workers. We assume we will be able to utilize the city owned convention center parking lot to the North of the project site.
8. **Temp Utilities & Structures:** DPR assumes we will be able to pull power from the nearest transformer, water from the adjacent street and discharge sanitary sewer to the nearest sanitary sewer line within the adjacent street for construction trailer utilities.
9. **Material Storage:** DPR has received approval from the City of Abilene to utilize the Winn Dixie Model Room location for overflow material storage for the duration of the project.

GENERAL SCOPE QUALIFICATIONS, CLARIFICATIONS, AND EXCLUSIONS

Please note the following workflow clarifications:

Refer to Basis of Estimate above for scope of work clarifications.

General

1. Concrete, Earthwork, Utilities, and MEP subcontractors will be awarded early in order to expedite construction activities upon NTP.
2. Our schedule is based on a single substantial completion date and does not anticipate any phased occupancy.
3. Our schedule is based on a punchlist being issued prior to any FFE/OSE items to be installed outside of the DPR scope. The schedule reflects a one-month duration for FFE/OSE activities.
4. OFCI items can be stored onsite to facilitate construction install, no FFE/OSE items will be stored onsite.
5. Model room, guestroom review, brand review decisions made as to not impede the schedule.



6. Owner activities including but not limited to pool & health dept inspections shall be scheduled in accordance as to not impede the schedule.

- End of Qualifications -

Hilton Double Tree - Abilene, TX
OSE/OFE/FFE Differentiation Document

Category	Description	Furnish	Install
Finishes			
	Carpet and Pad - Material Only (BOH Carpet by GC)	FFE	GC
	All Other Floor Finishes	GC	GC
	Wall Covering - Material Only	FFE	GC
	All Other Wall Finishes	GC	GC
	Ceiling Finishes & Systems	GC	GC
Art, Accessories, Window Treatment, Misc. Items			
	Artwork	FFE	FFE
	Accessories	FFE	FFE
	Window Treatments	FFE	FFE
	Window Treatment Installation	FFE	FFE
	Window Treatment Blocking & Support	GC	GC
	Guestroom Mirrors	FFE	FFE
	Guestroom Vanity Mirrors	FFE	FFE
	Bedding - Sheets, Pillow Covers, Blankets, Duvets, Bed Pillows	OSE	OSE
	Decorative Pillow & Bolsters	FFE	FFE
	Terry Products	OSE	Owner
	Compendium / Guest Room Marketing Material	OSE	Owner
	Guestroom Safes	OSE	Owner
	Guestroom Coffee Makers	OSE	Owner
	Hangers	OSE	Owner
	Bathroom Amenities	OSE	Owner
Furniture & Decorative Features			
	Back of House Furniture - Employee Facilities	OSE	Owner
	Back of House Knockdown & Movable Shelving	OSE	Owner
	Banquet Tables	OSE	Owner
	Banquet Chairs	OSE	Owner
	Trash Receptacles - BOH	OSE	Owner
	Public Restroom Vanities	GC	GC
	Built-In Millwork (Bars, Front Desk, BOH Millwork, etc.)	GC	GC
	Plastic Laminate Millwork	GC	GC
	Water Features (Pool)	GC	GC
	Bedsets - Box springs, Bed Base & Mattresses	FFE	FFE
	Casegoods	FFE	FFE
	Upholstered Seating	FFE	FFE
	Headboards	FFE	FFE
	Desk Chairs	FFE	FFE

Executive & Administrative Area Furniture	FFE	FFE
Guestroom Bathroom Vanities	FFE	FFE
Trash Receptacles - Public & Guestrooms	FFE	FFE
Lighting		
Decorative Lighting - Plug-In & Custom Fixtures	FFE	FFE
Decorative Lighting - Bulbs & Lamps	FFE	FFE
Support Blocking for Decorative Lighting	GC	GC
Hardwired Decorative Lighting Installation	GC	GC
Hardwired, Non-custom Light Fixtures	GC	GC
Non-custom Light Fixture Lamps	GC	GC
Hardwired, Non-custom Light Fixture Installation	GC	GC
Exterior Lighting	GC	GC
Additional Bulb & Lamp Supplies	OSE	Owner
Systems		
Check-in Kiosk, PODs	IT	Owner
Electronic Check-in Kiosk Equipment	IT	Owner
Public Area Sound System Equipment & Installation - DMX	GC	GC
Hotel Computer System Equipment & Installation (PMS, POS, etc.)	IT	Owner
MATV System Equipment & Installation	IT	Owner
Telephone System Equipment & Installation	IT	Owner
Meeting & Banquet Area Audio/Visual System Equipment & Installation	GC	GC
Card Key System Equipment & Installation	GC	GC
Guestroom Televisions	OSE	Owner
Public Area Televisions	OSE	Owner
Meeting Room Televisions	OSE	Owner
BOH Televisions	OSE	Owner
Employee Radio System	OSE	Owner
Meeting & Banquet Area Audio/Visual System Cabling & Back Boxes	GC	GC
Public Area Sound System Cabling	GC	GC
Hotel Computer System Cabling	GC	GC
Fire Alarm System	GC	GC
BMS System	GC	GC
MATV System Cabling	GC	GC
Telephone System Cabling	GC	GC
Guestroom Electronic Locksets	GC	GC
Security & CCTV Systems	GC	GC
Signage		
Exterior Building Signage Allowance	GC	GC
Exit / Code Required Signage	GC	GC
Interior Directional & Room Signage	GC	GC
Traffic & Parking Signage	GC	GC
Exterior Directional Signage	GC	GC
Equipment/Other		

Employee Lockers	GC	GC
Laundry Equipment	OFE	Owner
Kitchen Equipment	OFE	Owner
Residential Equipment	OFE	Owner
Bar Equipment	OFE	Owner
Employee Facilities Appliances	OFE	Owner
Guest Room Floor Ice Machines	OFE	Owner
Fitness Equipment	OSE	Owner

City Council Meeting

Resolution: Receive a Report, Hold a Discussion and Take Action on authorizing the City Manager to execute the Final Guaranteed Maximum Price for the City Facilities component of the Downtown Hotel.





FGMP

		Hotel Facilities	City Facilities	Total Project
Guaranteed Maximum Price				
Bond Official Statement IGMP		\$ 26,210,098	\$ 22,837,465	\$ 49,047,563
Reclassification	10/21/2021	2,381,777	954,871	3,336,648
Change order #1	10/21/2021	1,079,103	920,897	2,000,000
Change order #2	06/23/2022	(221,509)	275,418	53,909
Change order #3	09/26/2022	100,000	103,959	203,959
Change order #4	04/03/2023	<u>944,178</u>	<u>(75,466)</u>	<u>868,712</u>
Final Guaranteed Maximum Price		30,493,647	25,017,144	55,510,791





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Lesli Andrews, Director

SUBJECT: 12. Resolution: Receive a Report, Hold a Discussion and Take Action on Authorizing the City Manager to Approve an Addendum to the Lease Agreement with West Texas Golf Systems, LLC for the Maxwell Golf Course Facility (Lesli Andrews)

GENERAL INFORMATION

The City of Abilene is the owner of Maxwell Municipal Golf Course. The City entered into a Amended Lease Agreement with West Texas Golf Systems, LLC in 2011 for the management and operational services of the Maxwell Municipal Golf Course. In 2018, an Amendment to Extend and Modify the Maxwell Municipal Golf Course Lease Agreement was approved. The lease term ends on September 30, 2024.

Since the execution of the Lease Agreement, a Plat of the Maxwell Municipal Golf Course has been duly recorded in the Taylor County Official Public Records. 9.10 acres of Lot 102 of the Maxwell Golf Course Subdivision, as shown on the Plat, should not be included as part of the lease area of the Maxwell Municipal Golf Course lease. The presented 2023 Amendment removes that 9.10 acres from the Maxwell Municipal Golf Course lease.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

NA

STAFF RECOMMENDATION

Staff recommends approval authorizing the City Manager to approve a 2023 Addendum to the Lease Agreement with West Texas Golf Systems, LLC for the Maxwell Golf Course Facility.

BOARD OR COMMISSION RECOMMENDATION

NA

ATTACHMENTS:

1. Maxwell Municipal Golf Course - Addendum Resolution Plat
2. Amended Lease Agreement
3. Exhibit A to 2023 Addendum
4. Exhibit 1 to 2023 Addendum
5. 111003 Maxwell Lease Agreement
6. 2023 Presentation Maxwell Lease Agreement Addendum

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
AUTHORIZING THE CITY MANAGER TO APPROVE A 2023 ADDENDUM TO THE
LEASE AGREEMENT WITH WEST TEXAS GOLF SYSTEMS, LLC FOR THE
MAXWELL GOLF COURSE FACILITY.**

WHEREAS, the City of Abilene is the owner of Maxwell Municipal Golf Course; and

WHEREAS, the City entered into a Lease Agreement with West Texas Golf Systems, LLC on May 12, 2004 for management and operational services of the Maxwell Municipal Golf Course, and subsequently executed a 2018 Amendment to Extend and Modify the Maxwell Municipal Golf Course Lease Agreement on September 27, 2018; and

WHEREAS, the current Lease Agreement references the various Deeds that make up the Maxwell Municipal Golf Course to describe the lease area; and

WHEREAS, since the execution of the Lease Agreement, a Plat of the Maxwell Municipal Golf Course has been duly recorded in the Taylor County Official Public Records; and

WHEREAS, the newly recorded Plat more accurately describes the lease area of the Maxwell Municipal Golf Course lease; and

WHEREAS, the 9.10 acres of Lot 102 of the Maxwell Golf Course Subdivision, as shown on the Plat, should not be included as part of the lease area of the Maxwell Municipal Golf Course lease; and

WHEREAS, the City Council has determined that the 2023 Addendum to the Lease Agreement with West Texas Golf Systems, LLC describing the lease area by referencing the newly recorded Plat of the Maxwell Municipal Golf Course and excluding Lot 102 from the lease area will be in the best interest of the City and its residents.

**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 the 2023 Addendum to the Maxwell Municipal Golf Course Lease Agreement with West Texas Golf Systems, LLC.

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

ADOPTED this ____ day of _____, 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

**MAXWELL MUNICIPAL GOLF COURSE
ABILENE, TEXAS
AMENDED LEASE AGREEMENT**

ADDENDUM A

This Addendum is effective the ____ day of March, 2023, by and between the City of Abilene, Texas ("Lessor") and West Texas Golf System, LLC ("Lessee"). Lessor and Lessee executed the Maxwell Municipal Golf Course Amended Lease Agreement on October 4, 2011, and subsequently the 2018 Amendment to Extend and Modify Maxwell Municipal Golf Course Lease Agreement on September 27, 2018 ("Lease").

Pursuant to Section VII, Subsection H of the Lease, the terms of the Lease may be amended in writing when agreed to and signed by both parties, and approved by the City Council. Now therefore, be it known that the Lessor and Lessee agree to amend the Lease as follows:

"I. PREMISES AND PURPOSE

A. LEASE AREA

City grants and leases to Lessee that real property known as the MAXWELL MUNICIPAL GOLF COURSE, which is a 209.43 acre tract of land, more or less, located in Taylor County, Texas, and particularly described in the Plat of the Maxwell Golf Course Subdivision ("Plat"), filed for record on December 28, 2022, File Number 2022-25610, Taylor County Official Public Records, but shall not include the 9.10 acres of Maxwell Golf Course Subdivision, Lot 102, as described and identified on the Plat. The Plat is attached hereto as Exhibit 1 and is hereby made a part of this Addendum and the Lease. City also leases to Lessee all buildings and improvements located on that real property, as well as all personal property associated with the operation of the golf course and described in Exhibit "A" attached to this lease.

The lease property described above is leased by City to Lessee for the term and upon the conditions and restrictions to which reference is made in this Lease and which are incorporated in this Lease for all purposes."

No other terms of the Lease, as previously amended, are unamended hereby.

AGREED THIS ____ DAY OF _____, 2023.

CITY OF ABILENE, TEXAS

WEST TEXAS GOLF SYSTEM, LLC

BY: _____
Robert Hanna, City Manager

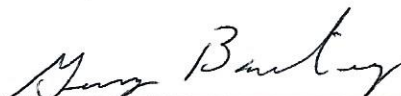
BY: 
Guy Bailey, President

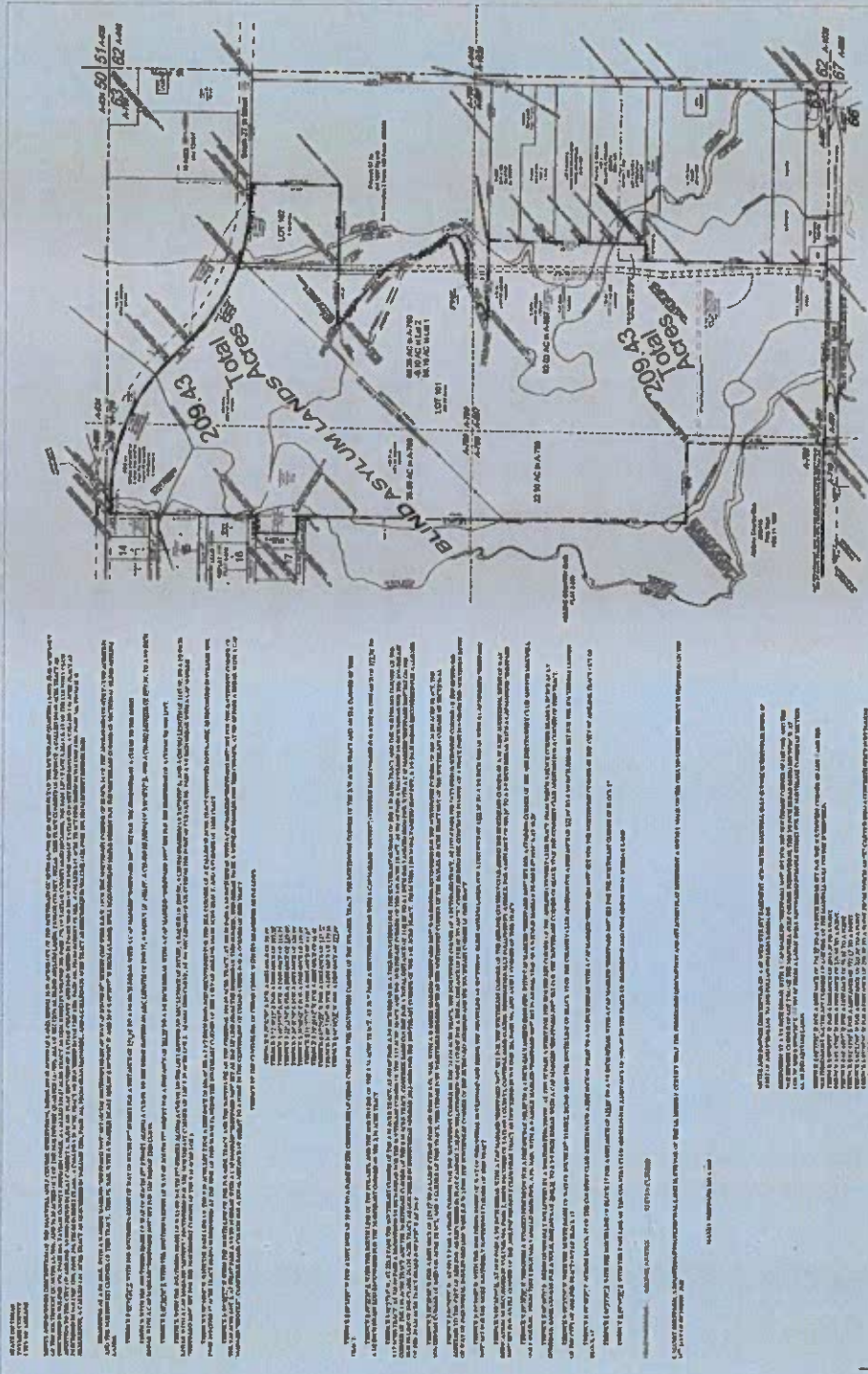
EXHIBIT “A”

Golf Course Includes

- 18-Hole par 71 Golf Course
- 2 Putting Greens
- Driving Range – Irrigated
- Parking Lot for Clubhouse/Pro Shop
- Road to Maintenance Area
- Automatic Double-Row Irrigation System
- Hybrid Bermuda Greens
- “Improved” Common Bermuda Fairways
- Native Roughs
- Sand Traps
- Lake
- Cart Paths
- Rest Station
- Perimeter Fencing
- Drinking Fountains
- Pro Shop/Clubhouse
- Cart Barn
- Maintenance Barn

A PLAT OF THE MAXWELL GOLF COURSE SUBDIVISION, 209.43 ACRES OF LAND, BEING 68.26 ACRES OUT OF THE NORTHEAST QUARTER (A-790), 82.03 ACRES OUT OF THE SOUTHEAST QUARTER (A-887), 22.55 ACRES OUT OF THE SOUTHWEST QUARTER (A-788), AND 36.59 ACRES OUT OF THE NORTHWEST QUARTER (A-789), ALL OF SECTION 63, BLIND ASYLUM LANDS, TAYLOR COUNTY, TEXAS.

THIS TRACT CONSISTS OF PARTS OF A CALLED 104.09 ACRE TRACT AS DESCRIBED IN VOLUME 971, PAGE 84, TAYLOR COUNTY DEED RECORDS, A CALLED 128.27 ACRE TRACT AS DESCRIBED IN VOLUME 395, PAGE 378, OF TAYLOR COUNTY DEED RECORDS, THE EAST 125 OF LOT 3, BLOCK 17, OF THE COUNTRY CLUB ADDITION TO THE CITY OF ABILENE AS RECORDED IN PLAT CARNETT 1, SLIDE 526, PLAT RECORDS OF TAYLOR COUNTY AND DESCRIBED IN PAGES 380 & 383 OF VOLUME 1066 OF TAYLOR COUNTY DEED RECORDS, A CALLED 3.74 ACRE TRACT AS DESCRIBED IN VOLUME 1286, PAGE 250, FROM ROBERT CLARK, A CALLED 5.70 ACRE TRACT AS DESCRIBED IN VOLUME 1206, PAGE 141, FROM ROBERT CLARK, A CALLED 5.17 ACRE TRACT DESCRIBED IN VOLUME 1206, PAGE 242, FROM GLEN McDaniel, AND A CALLED 0.58 ACRE TRACT AS DESCRIBED IN VOLUME 1122, PAGE 357, FROM ROBERT RIFENBURGH.



OWNER
CITY OF ABILENE
ABILENE, TX, 79601

PREPARED BY
HAYES & COMPANY
ABILENE, TX, 79601

DATE
NOV 21, 1922

RECORDED IN VOLUME 1122, PAGE 357, FROM ROBERT RIFENBURGH.

PLAT OF THE MAXWELL GOLF COURSE SUBDIVISION, 209.43 ACRES OF LAND, BEING 68.26 ACRES OUT OF THE NORTHEAST QUARTER (A-790), 82.03 ACRES OUT OF THE SOUTHEAST QUARTER (A-887), 22.55 ACRES OUT OF THE SOUTHWEST QUARTER (A-788), AND 36.59 ACRES OUT OF THE NORTHWEST QUARTER (A-789), ALL OF SECTION 63, BLIND ASYLUM LANDS, TAYLOR COUNTY, TEXAS.

PLAT NO. 1286

DATE 12-21-22

COUNTY TAYLOR

PREPARED BY HAYES & COMPANY

RECORDED IN VOLUME 1122, PAGE 357, FROM ROBERT RIFENBURGH.

PLAT OF THE MAXWELL GOLF COURSE SUBDIVISION, 209.43 ACRES OF LAND, BEING 68.26 ACRES OUT OF THE NORTHEAST QUARTER (A-790), 82.03 ACRES OUT OF THE SOUTHEAST QUARTER (A-887), 22.55 ACRES OUT OF THE SOUTHWEST QUARTER (A-788), AND 36.59 ACRES OUT OF THE NORTHWEST QUARTER (A-789), ALL OF SECTION 63, BLIND ASYLUM LANDS, TAYLOR COUNTY, TEXAS.

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PLAT NO. 1286

DATE 12-21-22

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PLAT NO. 1286

DATE 12-21-22

COUNTY TAYLOR

PREPARED BY HAYES & COMPANY

RECORDED IN VOLUME 1122, PAGE 357, FROM ROBERT RIFENBURGH.

**CITY OF ABILENE
MAXWELL MUNICIPAL GOLF COURSE**

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**MAXWELL MUNICIPAL GOLF COURSE
ABILENE, TEXAS**

AMENDED LEASE AGREEMENT

THE STATE OF TEXAS §

KNOW ALL MEN BY THESE PRESENTS:

COUNTY OF TAYLOR §

This Amended Lease Agreement (Lease) made by and between the CITY OF ABILENE, TEXAS, a municipal corporation of Taylor and Jones Counties hereinafter referred to as Lessor and/or City, and West Texas Golf Systems, LLC, referred to as Lessee.

WITNESSETH:

WHEREAS, the City is the owner of Maxwell Municipal Golf Course; and

WHEREAS, the City has determined that it will require the services of a qualified and competent individual or firm for the professional management of improvements, operation, and maintenance of Maxwell Municipal Golf course; and

WHEREAS, the City is authorized to enter into a contract for management and related services relating to the improvements, operation, and maintenance of Maxwell Municipal Golf Course; and

WHEREAS, West Texas Golf Systems, LLC, is desirous of providing such management and related services, in accordance with the requirements set forth in the City's Request for Proposal and in West Texas Golf Systems, LLC's Proposal submitted in response the City's Request for Proposal; and

WHEREAS, West Texas Golf Systems, LLC, is qualified to provide the specified management and related services; and

WHEREAS, the City has selected West Texas Golf Systems, LLC, to provide such services;

WHEREAS, an original lease was entered in 2004 and has had seven addendums approved through 2011; and

WHEREAS, this Amended Lease incorporates and replaces all other executed leases and lease addendums between the parties and is intended to govern the relationship between the City and Lessee for the remainder of the lease term,

NOW, THEREFORE, the parties hereto do covenant and agree as follows:

I. PREMISES AND PURPOSE

A. LEASE AREA

City grants and leases to Lessee that real property known as the MAXWELL MUNICIPAL GOLF COURSE, which is a 184.55-acre tract of land, more or less, located in Taylor County, Texas, and particularly described in Deeds dated April 1, 1949; Nov. 12, 1973; Aug. 6, 1981; Aug. 6, 1981; Aug. 6, 1981; Aug. 6, 1981, and recorded respectively in Volumes Vol. 176, Pg. 482; Vol. 971, Pg. 864; Vol. 1196, Pg. 651; Vol. 1206, Pg. 144; Vol. 1206, Pg. 248; Vol. 1206, Pg. 242 of Taylor County, Texas, and as shown on the attached Exhibit A. City also leases to Lessee all buildings and improvements located on that real property, as well as all personal property associated with the operation of the golf course and described in Exhibit "A" attached to this lease.

The lease property described above is leased by City to Lessee for the term and upon the conditions and restrictions to which reference is made in this Lease and which are incorporated in this Lease for all purposes.

B. QUIET ENJOYMENT

Subject to the provisions of this lease, Master Plans, and such other plans in effect as of the date of this lease, and conditioned upon performance of all of the provisions to be performed by Lessee under this Lease, City shall secure to Lessee during the lease term, the quiet and peaceful possession of the premises and all rights and privileges appertaining thereto.

C. PURPOSE

The leased premises shall be used solely for the purpose of operating a public golf course, driving range, clubhouse, and snack bar for the dispensing of food and beverages, the furnishing of golf lessons, a golf shop and related services and facilities, and other uses customarily associated with the operation of a public golf course. City reserves the right to define or redefine other uses customarily associated with the operation of the golf course.

D. PARTIES TO THE AGREEMENT

City and Lessee agree that this Lease shall be between the City, here acting by and through its City Council, and West Texas Golf Systems, LLC. West Texas Golf Systems, LLC, warrants and covenants that it will operate the leased premises under all the terms and provisions of this Lease, and it shall be the guarantor of the conditions, terms and provisions herein set forth in this Lease. Lessee shall not sublet nor assign any portion of or interest in the Lease without the prior written consent of the City. Nor shall Lessee allow any other person or business to sell any goods or services on the leased premises without the prior written approval of the City. It is further agreed that should the

ownership of Lessee change by more than fifty percent (50%), the City shall have the prior right to approve such transfer and/or acquisition of controlling interest, for the purposes of determining the financial capability and operational ability of said new owner.

E. FIRE AND HEALTH INSPECTION ALLOWED

Lessee agrees that appropriate City officials or their representatives, shall at all times be entitled to go upon the leased premises for the purpose of inspecting the leased premises to ensure compliance with all applicable ordinance, rules, regulations and provisions of the City of Abilene relating to fire protection, health, safety and public welfare.

City may make such inspections of the leased premises at any time it deems necessary for the protection of leased premises and in the best interest of the public. Lessee agrees it shall permit City personnel and their agents access without hindrance or limitation for such inspections. Lessee shall have the primary responsibility for keeping the leased premises in a good state of repair and a safe condition for use by the public.

II. DUTIES OF LESSEE

A. TAXES

1. Lessee shall be responsible for the prompt and timely payment of real and personal property taxes levied on equipment or improvements in or on the premises, and not allow taxes to become in arrears.
2. Anything contained in this Section II to the contrary notwithstanding, Lessee shall have the right in good faith, at its sole cost and expense, to contest the amount or legality of any said possessory interest taxes on or attributable to the premises, including the right to apply for the reduction of such taxes, and City may cooperate to the extent possible with Lessee in connection with such contest, provided, however, Lessee shall prosecute any such contest with due diligence, and shall, forthwith upon the final determination of said contest, pay the amount of said real or personal property ad valorem taxes on or attributable to the premises as so determined, together with any interest, penalties, costs and charges which may be payable in connection with the contest of such taxes.
3. It is intended by terms of this lease that the capital improvements, structures and facilities shall remain the property of Lessee during the term of this lease.

B. UTILITIES

Lessee shall promptly and timely pay all charges for water, sewer, gas, electricity, telephone, refuse, and other utilities services used on or serving the premises during the lease term. Additionally, Lessee is responsible for charges for the use of any effluent water that exceeds 77,000,000 gallons during the 2011-2012 fiscal year. All future requests for abatement of charges for effluent water shall be presented to the Municipal Golf Course Advisory Board along with a record of monthly usage. The Board will forward any abatement recommendation to the City Manager for consideration in the budget preparation for the next fiscal year.

C. SERVICES TO BE RENDERED

1. Management
Lessee agrees it will operate and manage the services and facilities offered in a professional manner and comparable to other facilities providing similar services as determined by the City during the entire term of this Lease. Lessee agrees that it will provide such services, products, and facilities without discrimination. Food operations particularly, as well as appearance of buildings and grounds, shall be maintained and operated in a clean, neat, safe, healthful and sanitary manner, in accordance with applicable health laws, rules, and regulations.
2. Hours of Operation
Lessee agrees it will conduct business on the leased premises from dawn to dusk, seven (7) days per week, with tenth tee starting times open from dawn unless otherwise approved by the City; provided, however, that Lessee may, in its sole discretion, close the course or limit hours of operation if forced to do so as a result of weather conditions or acts of God. Also, the course will be closed on Christmas Day.
3. Employees of Lessee
Lessee will ensure that its employees shall at all times conduct themselves in a professional, courteous and creditable manner, and they shall conform to all course rules, regulations and requirements, as well as all rules and regulations as may be promulgated or put into operation by the City. The Lessee shall maintain a staff adequate to operate and administer all facilities located on the leased premises in a professional manner.
4. Merchandise and Equipment
City retains the right to require the Lessee to discontinue sale or use of those items that are of a character or quality unacceptable to the City at the sole discretion of the City.
5. Continued Occupancy
Lessee covenants and agrees it is the intent of the parties that Lessee shall occupy and use the leased premises for the purpose specified in this Lease continuously and without interruption during the term of the Lease except at such time as the leased premises are rendered untenable by reason of fire, flood, or other unavoidable casualty.

D. PROMOTIONS AND TOURNAMENTS

Lessee will use its best efforts to promote interest in and use of the golf course facility by the citizens of Abilene and its environs and cooperate with the Abilene Independent School District, Wylie Independent School District and other educational institutions located in the City in the promotion of the use and enjoyment of the facility, as well as local tournaments as deemed appropriate to the facility. In the event Lessee develops promotions which are unique or different that may bring about tournaments of a regional or national significance, then the City and Lessee may mutually agree in advance of same as to the financing of such tournaments and the revenues to be received by the City as a result of such tournaments.

E. REPAIRS AND ALTERATIONS

1. When the value of any repair work or alternations to the course, clubhouse, maintenance facility or any other area, including renovation or modifications of capital improvements on the course exceeds ten thousand dollars (\$10,000), plans and specifications shall be submitted to City for its approval prior to commencement of any work, in such detail as City may require. Such work shall be subject to the usual permits and fees, and shall be done in accordance with such approved plan. Plans and specifications shall be submitted to the Director of Community Services or designated City employee for approval or disapproval to be given within fifteen (15) days, approval not to be unreasonably withheld.

Lessee agrees not to remove any existing trees of fifteen feet (15') or taller without prior written consent from the Director of Community Services.

2. City shall not be obligated to make repairs, alterations, renovations, modifications, replacements or additions of any kind whatsoever to the premises, including golf course, parking areas, and buildings on the premises, or the equipment, furniture and fixtures contained in the premises. The building, golf course, parking areas, sewer lines, plumbing, piping, wiring, equipment, furniture, and fixtures shall be kept in good order and in sanitary and safe condition, repaired, maintained, replaced, or added to at all times at Lessee's expense.
3. Should Lessee fail to make repairs and keep facility in a sanitary and safe condition, City reserves the right to enter upon the leased premises for purposes of making emergency repairs and may charge the costs of such repairs to Lessee.

F. MAINTENANCE STANDARDS

Notwithstanding similar language or provisions included in this Lease, Lessee agrees to maintain the premises to maintenance standards contained in Appendix "B". City and Lessee agree that the standards may be amended by mutual agreement.

G. CAPITAL IMPROVEMENTS

1. Required Improvements

As a condition precedent to the making of this Lease, Lessee covenants and agrees to make certain improvements and provide appropriate accessories and facilities necessary to operate a professionally maintained course at Lessee's sole cost, expense and obligation. Provided however, the City may agree from time to time to share some of the costs of improvements on a case-by-case basis. Any such cost-sharing agreement must be in writing, and signed by both parties prior to the commencement of any improvements.

2. Construction Approval

The plans and specifications for the improvements referred to in subsection 1 above shall be in such detail as may be required by the City, shall be submitted to the City for its approval prior to the commencement of any work, shall be subject to the usual permits and fees, and all such work shall be in accordance with such approved plan. Such plans and specifications for construction shall be submitted to the Director of Community Services or designated City employee, and shall be approved or disapproved within fifteen days of receipt. Such approval shall not be unreasonably withheld.

3. Ownership

Lessee agrees that no liens of any kind or nature shall be placed upon the leased property and/or the improvements upon the leased premises. At the termination of the Lease, any improvements made during the term of the Lease will become the property of the City.

4. Performance and Payment Bonds

Prior to the commencement of any construction, repairs, or alterations costing \$25,000 or more, Lessor (City of Abilene) will require a payment bond. Additionally, if the construction, repairs, or alterations will exceed \$100,000, the Lessor (City of Abilene) will require a performance bond.

The bonds, for the full amount of the contract, must be executed by a corporate surety company authorized to do business in the State of Texas and acceptable to Lessor (City of Abilene). Bonds for projects using federal dollars must be underwritten by a surety named in the current list of "Surety Companies Acceptable on Federal Bonds" as published in the Federal Register by the Audit Staff Bureau of Accounts, U.S. Treasury Department.

H. FEES TO CUSTOMER

All fees charged to customers at the premises will be comparable to those fees charged by competing public golf courses for similar goods and services and facilities. Green fee discounts for youth may be allowed.

Lessee shall annually have the right to file a request for any increase in fees. Such request shall be submitted to the Director of Community Services or his appointed representative for review and then submitted to the Municipal Golf Course Advisory Board and City Council for final consideration. Such request shall be deemed approved if not otherwise acted on by the City within sixty (60) days, such approval not to be unreasonably withheld or delayed.

I. SECURITY

Appendix A reflects a complete list of personal property and equipment owned by Lessee to secure the performance of Lessee of all obligations set forth herein in a manner satisfactory to Lessor.

III. TERM

The term of this Lease shall be for a primary period of ten (10) years unless sooner terminated or extended longer as provided in this Lease, with the first such "lease year" commencing on the first day of the calendar month following the date this lease is executed and ending on September 30, 2005. Thereafter each lease year shall run from October 1 through September 30, so as to coincide with the City's fiscal year.

Lessee shall have one (1) five-year option to extend this Lease beyond the primary period if Lessee is not otherwise in default. Lessee shall give City written notice twelve (12) months prior to the end of the term of its election to exercise the five-year option. During the five-year option period, all terms and conditions set forth in this Lease shall remain in full force and effect and Lessee shall pay rent in accordance with the provisions of Section IV of this Lease.

It is agreed between the parties that, upon the effective date of execution of this Lease, Lessee shall have the right of access to and from the leased property for the purposes of commencing public play and use of the course and from that date the ten year primary term shall commence.

IV. RENT AND RECORD KEEPING

A. RENT

Lessee agrees to pay the City the following Gross Rent for the term of the Lease:

Year 1	(5/1/2004 – 9/30/2005)	0%
Year 2	(10/1/2005- 9/30/2006)	1%
Year 3	(10/1/2006 – 9/30/2007)	1%
Year 4	(10/1/2007 – 9/30/2008)	2%
Year 5	(10/1/2008 – 9/30/2009)	2%
Year 6	(10/1/2009 – 9/30/2010)	4%
Year 7	(10/1/2010 – 9/30/2011)	4%
Year 8	(10/1/2011 – 9/30/2012)	0%
Year 9	(10/1/2012 – 9/30/2013)	0%
Year 10	(10/1/2013 – 9/30/2014)	0%

Rent shall be determined by multiplying the indicated percentage for the applicable year by the amount of gross receipts reported by Lessee to the City.

Rental payments shall be due quarterly. Payment is due within 30 days of the close of the applicable calendar quarter.

The applicable calendar quarters are as follows: 1st Quarter (October –December); 2nd Quarter (January – March); 3rd Quarter (April – June); and 4th Quarter (July-September).

B. REPORT OF PERCENTAGE RENT

Lessee shall submit to City on or before the 30th day of the month following a calendar quarter at the place then fixed for the payment of rent, together with the remittance of percentage rent, a written statement signed by Lessee or a person duly authorized by Lessee showing in reasonably accurate detail the amount of gross receipts for the preceding calendar quarter, and shall submit to City on or before the 60th day following the end of each year, at the place then fixed for the payment of rent, a statement signed by Lessee, or a person duly authorized by Lessee, showing in reasonably accurate detail the amount of gross receipts for the preceding year, and the sales tax return filed by Lessee with the State. These statements shall be in such form and style and contain such details and breakdown as City may reasonably determine.

Lessee shall also furnish an annual report to inform City as to usage by the public of the leased premises. This annual report shall include a breakdown of rounds played. Lessee also agrees to furnish such other information as City may reasonably request, during the term of the Lease either for City's own purpose or that of some other governmental agency information and/or reports.

C. LEASE YEAR DEFINED

1. The term "lease year" as used in this Lease shall mean each period of twelve (12) consecutive calendar months, ending on September 30th and beginning on October 1st, except for the first lease period which may be more than twelve (12) calendar months, to begin as provided in the first paragraph of Section III "TERM". A lease year may be changed by written agreement of the parties.
2. Each lease year shall constitute a separate accounting period for the purpose of computing percentage rent, and gross receipts for any one lease year shall not be carried forward or carried back into any other.
3. In the event the lease is terminated prior to the end of a lease year, that short period will be subject to appropriate proration.

D. GROSS RECEIPTS

There shall be excluded from gross receipts or deducted therefrom, if previously included the following:

1. Cash refunded or credit allowed on returns by customers but not exceeding in any one instance the selling price of the item in questions.
2. Sales tax, excise tax, gross receipts tax, and other similar taxes now or hereafter imposed upon the sale of food, beverages, merchandise or service paid by Lessee to an appropriate governmental authority whether added to or included in the selling price. Ad valorem taxes are not included in this category.
3. Sales of trade fixtures or personal property to be replaced by Lessee which are not stock-in-trade.
4. Fees paid to golf professional for golf lessons as long as Lessee, its subsidiary or assignee does not take or receive any type of percentage or remuneration from said concessionaire or sublessee. If Lessee, its subsidiary or assignee does receive any type of percentage or remuneration, only that percentage of revenue actually received by Lessee, its subsidiary or assignee, will be subject to inclusion in the gross receipts for purpose of this Lease. Sales of any concessionaire or sublessee are subject to the same rental formula and record keeping requirements as Lessee, as set out in Subsections IV. A through IV. F. Lessee shall collect from any such concessionaire or sublease a percentage of the concessionaire/sublessee's gross receipts at the corresponding rate that Lessee is paying for its own gross receipts. Lessee shall also see that any such concessionaire or sublessee complies with the record keeping and income reporting provision of this Lease.

E. ACCEPTANCE

Acceptance by City of any monies paid to City by Lessee as percentage rental for the leased premises as shown by any statement furnished by Lessee shall not be deemed an admission by City as to the accuracy of said statement, or of the sufficiency of the amount of said percent rental payment. City shall have the right within two (2) years after receipt of any such percentage rental payment or within two (2) years of receipt of reconciliation calculations and statement to question the sufficiency of percentage rental payments or the accuracy of the statement or statements furnished by Lessee to justify the

same. For the purpose of enabling City to check the accuracy of the reconciliation calculation of any such statement or statements, and the sufficiency or accuracy of any percentage rental payment made in accordance therewith, Lessee shall for said period of three (3) years after submission to City of any such statement or statements, keep safe and intact all of Lessee's records, books, accounts and other data which in any way bear upon or are required to establish in detail gross receipts and any authorized deductions therefrom as shown by any statement or statements, and shall upon request of City make the same available at City's offices for inspection by the City or any of its agents at any time during the said two (2) year period hereinabove defined.

F. RECORDS

Lessee shall keep full, complete and proper books, records and accounts of the gross receipts (as the term gross receipts is used herein), both for cash and on credit of each separate department, concession, division, and subsidiary activity at any time operated on the leased premises. These books, records and accounts, including any sales tax reports that Lessee may be required to furnish (including any department, concession, division or subsidiary activity) to any government or governmental agency, shall at all reasonable times be open to the inspection of City, City's auditor or other authorized representative or agent, at City's offices.

In the event a question arises as to accuracy of records or statement furnished in connection with said records, City shall have a right to request an audit by a person qualified to perform an audit as to the records, accounts and statement of Lessee. If the audit reveals an understatement of Lessee's gross receipts of five percent (5) or more, the audit shall be paid for by Lessee. If the audit does not reveal an understatement of Lessee's gross receipts of at least five percent (5%), the audit will be paid for by City.

V. INSURANCE AND INDEMNITY

A. INSURANCE COVERAGE

Lessee agrees to insure the indemnity clause of this Agreement by obtaining insurance of the types and in the amounts set forth in the Request for Proposal.

<u>Type</u>	<u>Amount</u>
1) <u>Worker's Compensation (where required by State Law) and Employer's Liability</u>	Statutory – <u>\$100,000</u> each accident
2) <u>Comprehensive General (Public) Liability</u> – to include (but not limited to) the following:	<u>Bodily Injury:</u> \$300,000 per person \$500,000 per occurrence
A) Premises/Operations	and
B) Independent' Contractors	
C) Personal Injury Coverage	<u>Property Damage:</u>
D) Projects/Completed Operations	\$500,000 per occurrence
E) Contractual Liability (Insuring Indemnity Provision Within This Agreement)	or Combined Single Limit for Bodily Injury and Property Damage: \$500,000

- | | | |
|----|--|---|
| 3) | <u>Comprehensive Automobile Liability</u> – to include
Coverage for:
A) Owned/Leased Automobiles
B) Non-owned Automobiles
C) Hired cars | <u>Bodily Injury:</u>
\$300,000 per person
\$500,000 per occurrence
and
<u>Property Damage:</u>
\$500,000 per occurrence
or
Combined Single Limit for Bodily Injury
Injury and Property Damage: \$500,000 |
| 4) | <u>Property Insurance</u> – for
physical damage to the property
of LESSEE, including
improvements and betterments
to the City owned property | <u>Coverage for a minimum</u>
of EIGHTY (80) percent of the actual
cash value of all property |

B. ADDITIONAL INSURANCE REQUIREMENTS

With respect to the above-described insurance. Lessee agrees to:

1. Have City named as an additional insured, or an insured as its interest may appear.
2. Provide for a Waiver of Subrogation in favor of City.
3. Provide thirty (30) days written notice of any material change, termination or cancellation.
4. Provide a Certificate of Insurance evidencing above insurance prior to commencement of activity under this agreement.
5. Should the State Board of Insurance adopt changes to policies of insurance required herein, Lessee shall be required, on issuance of the next policy to comply with the newly adopted insurance standards.

C. INSURANCE REQUIREMENTS SUBJECT TO CHANGE

The minimum amounts of coverage listed in Subsection A above notwithstanding, City reserves the right to require reasonable increases in the minimum required insurance effective ninety (90) days after written notice to Lessee. It is further agreed that such insurance naming City as additional insured shall be deemed primary insurance, and not contributing with any other third party liability insurance available to City.

D. INDEMNITY AND HOLD HARMLESS

The Lessee/Contractor is an Independent Contractor. Lessee/Contractor and its employees are not the agents, servants, or employees of the City. The Lessee/Contractor must indemnify, hold harmless and defend the City, its officers, agents and employees, from and against liability for any and all claims, liens, suits, demands, and/or actions for damages, injuries to persons (including death), property damages (including loss of use), and expenses, including court costs and

attorneys' fees and other reasonable costs arising out of or resulting from the Lessee/Contractor's work and/or activities conducted in connection with or incidental to this lease/contract and from any liability arising out of or resulting from the intentional acts or negligence, including all such causes of action based upon common, constitutional, or statutory law, or based in whole or in part upon the negligent or intentional acts or omissions of Lessee/Contractor, including but not limited to its officers, agents, employees, subcontractors, licensees, invitees, and other persons.

Lessee/Contractor must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of its officers, agents, employees, subcontractors, licensees, invitees and other persons, as well as their property, while in the vicinity of the premises. It is expressly understood and agreed that the City shall not be liable or responsible for the negligence of the Lessee/Contractor, including but not limited to its officers, agents, employees, subcontractors, licensees, invitees, and other persons.

Further, the City assumes no responsibility or liability for harm, injury, or any damaging events which are directly or indirectly attributable to premise defects which may now exist or which may hereafter arise upon the premises, responsibility for any and all such defects being expressly assumed by the Lessee/Contractor. This indemnity provision applies to any and all claims, suits, demands, and/or actions based upon or arising from any such premise defects or conditions, including but not limited to its officers, agents, employees, subcontractors, licensees, invitees, and other persons.

The City and the Lessee/Contractor must provide the other prompt and timely notice of any event covered which in any way, directly, indirectly, contingently or otherwise, affects or might affect the other. The City may compromise and defend the same to the extent of its own interests.

BOTH CITY AND LESSEE/CONTRACTOR EXPRESSLY INTEND THAT THE INDEMNITY PROVIDED FOR IN THIS CONTRACT IS INDEMNITY BY LESSEE/CONTRACTOR TO INDEMNIFY AND PROTECT THE CITY FROM THE CONSEQUENCES OF THE CITY'S OWN NEGLIGENCE WHILE CITY IS PARTICIPATING IN THIS AGREEMENT/CONTRACT/LEASE WHERE THAT NEGLIGENCE IS A CONCURRING CAUSE OF THE INJURY, DEATH, OR DAMAGE. FURTHERMORE, THE INDEMNITY PROVIDED FOR IN THIS PARAGRAPH SHALL HAVE NO APPLICATION TO ANY CLAIM, LOSS, DAMAGE, CAUSE OF ACTION, SUIT, AND LIABILITY WHERE THE INJURY, DEATH, OR DAMAGE RESULTS FROM THE SOLE NEGLIGENCE OF THE CITY, UNMIXED WITH THE FAULT OF ANY OTHER PERSON OR ENTITY.

1. **Duty of Care**

Lessee agrees that it shall at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of its officers, agents, members, participants, invitees and other persons, as well as their property, while on the leased premises. It is expressly understood and agreed that City shall not be liable or responsible for the negligence of Lessee, including but not limited to its officers, agents, members, participants, invitees and other persons.

2. **Notice**

City and Lessee will provide each other with prompt and timely notice of any event, covered by the indemnity section of this Lease, and in the event a claim or action is filed, City may employ attorneys of its own choosing to appear and defend the claim or action on behalf of City. City at its option shall be the sole judge of the acceptability of any offer of settlement or compromise with respect to actions against City.

3. **Not Exclusive Remedy**

Lessee further agrees that this indemnity provision shall be considered as an additional remedy for the City and not as an exclusive remedy.

VI. TERMINATION

A. PREMISES SURRENDERED

The City reserves the right to terminate this Lease without penalty in the event it is determined that the Lease is no longer in the best interest of the City of Abilene. The City will provide Lessee 30 days written notice of such termination and Lessee shall peaceably give up and surrender to City the leased premises and every part thereof at the end of the 30 days. Unless terminated by notice, Lessee shall peaceably give up and surrender to City the leased premises and every part thereof at the end of the lease term.

B. DEFAULT

In the case of Lessee's failure to perform any obligation of Lessee under this agreement, Lessee shall have a period of thirty (30) days after notice thereof, from City, to cure such default or vacate the premises.

Should the City terminate Lessee's right to possession of premises and equipment because of Lessee's failure to perform any obligation, the City reserves the right to recover from Lessee all damages permitted by the laws of the State of Texas.

C. DAMAGE AND RESTORATION

If the improvements on the premises are partially or totally damaged so as to become partially or totally untenable, this Lease shall not terminate and said improvements shall be rebuilt by Lessee with due diligence as follows:

1. Improvements damaged by fire shall be rebuilt by Lessee without regard to extent of damage.
2. Improvements damaged by casualty other than fire, i.e., flood earthquake, etc., shall be repaired by Lessee to a cost of \$100,000 per occurrence of casualty. The cost shall be supported by construction bid documents, invoices, labor time sheets and such other supporting documents as necessary. If damage repair costs or estimates exceed one-hundred thousand dollars (\$100,000) per occurrence, negotiations between Lessee and City shall take place, and as a result of such negotiations, the City may choose to participate in meeting such excess repair costs or a determination may be reached not to repair.
3. In the event that the condition of the turf on the course is damaged as a result of inadequate watering caused by City's failure to provide Lessee with adequate

water supplies, then the parties agree that such event shall not constitute a breach of Lessee's maintenance obligations. City agrees that in the event there is permanent turf damage due to inadequate water supply, Lessee's rent obligation shall be abated for a period of time as may be agreeable to the City and Lessee upon occurrence of such an event. City further agrees that it will participate jointly with Lessee in the restoration of the course and in financing such restoration.

VII. GENERAL PROVISIONS

A. WAIVER OF LEASE TERMS

No waiver by either party at any time of any of the terms, conditions or covenants of this lease shall be deemed as a waiver at any later time of the same terms, conditions or covenants or any other term, condition or covenant contained in this lease or of the strict or proper performance of this lease. No delay, failure or omission of the City to re-enter the premises or to exercise any right, power or privilege or option arising from any default or any subsequent acceptance of rent or money then or thereafter accruing shall impair any such right, power or privilege or option or be construed as a waiver of such default.

It is agreed that in the performance this Lease, Lessee, its employees or agents shall be deemed to be independent contractors and not agents or employees of the City.

B. VENUE

This agreement is made and entered into in Abilene, Taylor County, Texas, and is being performed in Taylor County. In the event of any dispute, disagreement or action arising under this Lease the proper place for resolution of such dispute, disagreement or action is within the jurisdiction of Taylor County, Texas, and the laws of the State of Texas shall govern.

C. NOTICE ADDRESSES

All rents or other sums, notice, demands or request from one party to another may be personally delivered or deposited with the United States Postal Service for mailing, certified or registered mail, postage prepaid, or deposited with an overnight express delivery service to the addresses stated in this section. All notices, demands or requests shall be deemed to have been given at the time of personal delivery or three (3) days after deposit for mailing, or one (1) day after deposit with an express delivery service.

All rents and other sums payable by Lessee to City, and all notice, demands or requests from Lessee to City shall be given to City at:

Attention: Director of Community Services
City of Abilene
633 Walnut
Abilene, Texas 79601

All notices, demands or requests from City to Lessee shall be given to Lessee at:

Attention: General Manager
West Texas Golf Systems, LLC
1801 Belmont Blvd.

Each party shall have the right, from time to time, to designate a different address by notice given in conformity with this section.

D. LEASE INTERPRETATION

Any dispute about the lease's meaning or application will be interpreted fairly and reasonably, and neither more strongly for or against either party.

E. INDEBTEDNESS TO CITY

Lessee/Contractor agrees that no payments owed by it, 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 award leases/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. Lessee/Contractor is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorized 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.

F. LEASE EXECUTION

The Lessee must sign the Lease first, with any necessary attestation and seal. The City Attorney or designee and Risk Manager must review the Lease and approve or disapprove it. If approved, the City's authorized agent will then sign. The City Secretary must keep a signed original in the City Secretary's office.

G. LEASE COPIES

Each of the two (2) executed copies is an original.

H. AMENDMENT

The terms of this lease may be amended in writing when agreed to and signed by both parties, and approved by the City Council.

(The rest of this page intentionally left blank)

Executed this 4 day of October, 2011.

IN WITNESS HEREOF, the parties hereto have executed this contract:

CITY OF ABILENE

By: [Signature]
City Manager

APPROVED:

By: [Signature]
City Attorney

~~APPROVED~~
~~REVIEWED:~~

By: [Signature]
Risk Manager

ATTEST:

By: [Signature]
City Secretary

LESSEE

By: [Signature]
David N. Hand

(Printed Name)

Title: PES

Federal Tax I.D. # 75-2574594

Corporate Secy's Attestation if applicable:

Corporate Seal if applicable:

EXHIBIT “A”

Golf Course Includes

- 18-Hole par 71 Golf Course
- 2 Putting Greens
- Driving Range – Irrigated
- Parking Lot for Clubhouse/Pro Shop
- Road to Maintenance Area
- Automatic Double-Row Irrigation System
- Hybrid Bermuda Greens
- “Improved” Common Bermuda Fairways
- Native Roughs
- Sand Traps
- Lake
- Cart Paths
- Rest Station
- Perimeter Fencing
- Drinking Fountains
- Pro Shop/Clubhouse
- Cart Barn
- Maintenance Barn

Golf Inventory - personal property.xls

APPENDIX A

as of 9-14-2011

<u>OFFICE</u>		<u>RANGE</u>	
\$	250.00	Desk & Chair	\$ 2,000.00 6,000 new balls
\$	150.00	Desk & Chair	\$ 300.00 Ball washer
\$	150.00	Credenza	\$ 1,200.00 Ball Picker
\$	4,000.00	Phone system	\$ 3,500.00
\$	1,200.00	HP Computer w/Monitor, backup PS	
		<u>MAINTENANCE</u>	
\$	100.00	Office chairs (2)	Separate equipment list for
\$	50.00	Shelves	68,650.00 mainenance (attached)
\$	50.00	Lockers (2)	\$ 500.00 Misc course tools
\$	100.00	3-drawer File Cabinet (2)	\$ 2,000.00 Misc parts
\$	50.00	Shredder	\$ 2,000.00 Misc chemical & fertilizers
\$	500.00	Copier/Fax/Printer	\$73,150.00
\$	50.00	Calculator	
\$	6,650.00		<u>CART BARN</u>
<u>PRO SHOP</u>		\$ 250.00	Air Compressor
\$	50.00	Counter	\$ 150.00 Storage cabinet
\$	800.00	Cube Displays w/base (8)	\$ 250.00 Spare parts/Tires
\$	400.00	Counter	\$ 650.00
\$	300.00	Safe	
\$	200.00	Handicap Computer & cabinet	
\$	500.00	TV	
\$	2,500.00	POS System including Computer	TOTAL INVENTORY
\$	600.00	Cash register/ Visa Machine	\$ 127,100.00
\$	4,000.00	24,000 score cards	
\$	3,000.00	Alarm & camera security system	
\$	12,350.00		
<u>INVENTORIES</u>			
\$	3,000.00	Food inventory	
\$	25,000.00	Merchandise inventory	
\$	28,000.00		
<u>KITCHEN - SNACK BAR AREA</u>			
\$	600.00	Tables (12)	
\$	500.00	Chairs (50)	
\$	500.00	1-door Refrigerator Display	
\$	800.00	1 Ice machine	
\$	100.00	Desk & chair	
\$	300.00	Microwave oven/Coffee maker	
\$	2,800.00		

Equipment Inventory / Maxwell GC

Sheet No.	1	Date	9/13/2011	
Performed By	Mike Elrod		Department	Course Maintenance
Hours	Item Description	Value	Quantity	Rating
NA	EZ GO MPT 1000/ SN 2674353	\$3600.00	1	B
NA	EZ GO MPT 1000 / SN 2674354	\$3600.00	1	B
1,803	John Deere 2020 Pro Gator/ Sprayer	\$10,000.00	1	B
2,860	John Deere 2500 A Triplex / T Mower	\$6,000.00	1	B
4,138	John Deere 2500 Triplex / Greens / New Engine	\$6,000.00	1	B
NA	Toro 6500 Reel Master 5 reel Fairway Mower	\$8,500.00	1	C
6,000	Toro 4000/ 3 Deck Rotary	\$3,600.00	1	D
3,472	Toro 325D/ 72" Deck Rotary	\$3,000.00	1	D
NA	Wiedenman Aerator 3 point	\$8,000.00	1	A
NA	Turfco Spin Top Dresser	\$1,000.00	1	C
NA	Aerway 3 Point Fairway Aerator	\$3,500.00	1	B
2,562	John Deere 5220 Tractor	\$6,500.00	1	C
NA	John Deere Verticut reels	\$1,800.00	3	C
NA	Billy Goat 11 HP push blowers	\$600.00	2	B
NA	John Deere 2243 Triplex	\$250.00	1	Scrap
NA	Stihl Pole Saw	\$200.00	1	C
NA	Shindawa Pole Saw	\$200.00	1	C
NA	Stihl FS 85 String Trimmer	\$100.00	2	D
NA	Stihl 280 Chainsaw	\$100.00	1	D
NA	Honda FG 110 Cultivator	\$300.00	1	A
NA	10 Drawer Tool Box With Tools	\$1,600.00	1	A
NA	NAPA Battery Charger	\$200.00	1	A
Total Current Dollar Value of Equipment		\$68,650.00		
Signature				

Value of equipment from The Golf Course Trades Magazine

APPENDIX "B"

Management firm shall operate facilities in accordance with first class standards of service comparable to other competing country club golf courses in the Abilene area. Food and beverage operations shall maintain a health inspection rating of "A". Management firm shall extend "best effort" to provide maximum revenues consistent with proper operation. Management firm shall provide an experienced and well-qualified on-site supervisor (graduate agronomist*) to oversee the operation. Management firm shall be responsible for the performance of sub-lessees and sub-contractors. Management firm shall perform weekly inspection of course; submit to the City a weekly maintenance report, and advance seasonal work schedule; and hold monthly meetings with the designated City representative to monitor performance and resolve issues. City representative shall have unlimited access to inspect premises and facilities at any time and to order corrective measures in accordance with the specifications. In the event management firm fails to make repairs or keep facility in safe and sanitary condition, City reserves the right to enter upon the facility for purpose of making emergency repairs and to charge cost of said repairs to the management firm. Management firm shall maintain all easements of the golf course and shall not obstruct their use.

**Graduate agronomist may be waived by an individual who is a graduate in an allied field with adequate golf course experience, or an individual with extensive golf course operational experience. Management firm will submit gar resume showing any exceptions. The City will be the sole judge as to whether or not a specific individual's experience may or may not be acceptable.*

I. Greens, Practice Putting Greens, and Nurseries

- A. Mowing — The mowing interval should be six days per week during the peak season unless inclement weather does *not allow and* at least three times per week during the off peak season. Mowing height should not be higher than .1875" and not lower than .125".
- B. Cupping locations should be changed on all "regulation" greens six days per week during the peak season and at least three times per week in the off season. Cup locations will be moved at least 1/3 the total distance of the golf green except on the practice putting green. The practice putting green cups should be changed as such to promote even wear and traffic distribution, three to four times per week in the peak season and two to three times in the off peak season.
- C. Repair of ball-marks, divots, and any other green's surface disruptions should be completed at least three times per week.
- D. Green's aerification should be completed at least three times per year while the turf grass is actively growing. This should be accomplished with equipment designated for green's aerification only. One aerification should be as early in the spring as possible and still facilitate re-growth of the turf and the other should occur in the fall and again, be timed to ensure turf grass recovery.
- E. Topdressing applications on greens should follow all aerifications and additionally, at least three more times per year. Providing a total of at least six

topdressing applications per calendar year. Additional applications may be necessary to achieve a smooth playing surface as determined by the City.

- F. Topdressing sand source must conform to the USGA recommendations for approved topdressing/root-zone materials and be clean and free of contaminants.
- G. Vertical mowing and or grooming must be accomplished to the extent that excessive thatch buildup does not occur. These operations should be completed at regular intervals throughout the growing season when the turf grass is actively growing and possesses the greatest ability to recover. This should only be undertaken with designated green's verti-cutting or grooming equipment. In the event that any heavy vertical mowing or grooming is undertaken and surface disruption results significantly affecting playability, a topdressing application should immediately be made.
- H. Green's shall be spiked with designated green's equipment between aerifications to prevent "crust like" conditions and promote water infiltration.
- I. Fertilization- A balanced fertility program for all putting greens, practice and regulation, should provide consistent growth and vigor and including the following elements: 12 — 16 lb. Nitrogen per thousand, 4 — 6 lb: phosphorous and 12 — 16 lb. potassium, actual available material. Trace elements should be applied per soil test recommendations to maintain overall health and vigor. Soil tests should be performed twice a year on all greens in the spring and fall to provide an overall picture of the green's fertility requirements. The green's fertilizer analysis should be consistent with the soil test recommendations. All attempts to use organic based fertilizer products should be made whenever possible.
- J. Disease I Fungicide — All efforts to prevent soil and turf grass conditions conducive to fungal growth should be made. Including avoiding anaerobic conditions due to excessive watering and periods of luxury or excessive growth in the turf due to over-fertilization. In the event that conditions become conducive to disease growth a preventative fungicide application should be made using the appropriate product(s) and rate. If disease activity is present and turf loss is imminent curative rates and product(s) should be used immediately.
Subsequently, follow-up applications and rates should be made until the disease is in check and the pathogen is no longer active.
- K. Pre-emergent herbicide - A judicious pre-emergent herbicide program should be followed as part of a sound cultural maintenance program. This should include the use of a bensulide (a.i.) product with applications being made to coincide with local annual weed germination dates. Bensulide rates should approach the annual maximum application rate of 18 oz. per thousand, not to exceed 9 oz. per thousand in any single application.
- L. Weed control — if for any reason, weeds emerge in the greens at any time, they should be eradicated post haste. This should be accomplished in the most prudent Agronomic manner including, but not limited to hand removal or post emergent chemical control. Every care should be taken to avoid green's surface disruption as a consequence of the physical weed removal or chemical application. In the event that bare areas occur in the green's surface where weeds once occupied,

sodding or plugging should occur immediately following. In the event of a weed infestation encompassing more than 40% of the entire green surface the City shall reserve the right to recommend the renovation (strip all surface vegetation) and re-grass the entire green. This work shall be completed at the management firm's expense.

- M. Insect control — A judicious IPM program should be followed with an emphasis on inspection and a sound green's maintenance program. In the event insect activity is detected and turf damage is imminent chemical controls should be used. In the event that bare areas occur in the green's surface due to insect damage, sodding or plugging should occur immediately. In the event of insect damage encompassing over 40% of the entire green surface the City shall reserve the right to recommend the renovation (strip all surface vegetation) and re-grass the entire green. This work shall be completed at the management firm's expense.

2. **Tees —All Teeing Areas including Driving Range Practice Tee**

- A. Mowing — All tees shall be mowed at a maximum height of .5" at least three times per week during the peak season and at least two times per week during the off peak season.
- B. Divot repair — At least one time per week all divots should be filled with topdressing sand that conforms to USGA recommendations for topdressing/root zone material.
- C. Over-seeding — All tees *shall be* over-seeded using certified, blue tag seed when soil temperatures reach 72 — 75 degrees. A perennial ryegrass blend or perennial rye/poa trivialis mix shall be used. The seeding rate shall be such as to provide a dense stand of actively growing *turf* through the warm season turf grass winter dormancy period.
- D. Set-up — All tee markers and driving range practice tee markers shall be moved **in** such a way as to distribute wear appropriately.
- E. Weed Control - All teeing areas should remain virtually weed free. A combination of a sound turf grass maintenance program and pre- and post-emergent chemical applications should be employed to ensure these conditions. Any chemical applications should not interfere with the viability of the over-seed and the success of the winter cool season turf grass cover.
- F. Thatch reduction -- Excessive thatch accumulation should be controlled through the use of vertical mowing and judicious fertilization practices.
- G. Aerification — All tees shall be aerified a minimum of four times per calendar year while the turf grass is actively growing. One aerification should be as early in the spring as possible and still facilitate re-growth of the turf and the other should occur in the fall and again, be timed to ensure turf grass recovery.

H. Fertilization — All tees shall be fertilized at a rate to provide a minimum of actual available material per year of 10 -12 lbs. per thousand of Nitrogen, 3 lbs. per thousand of phosphorous, 6 — 8 lbs. per thousand square feet of Potassium. Trace elements should be applied per soil test recommendations to maintain overall health and vigor. Soil tests should be performed on several of the tee's each year to provide a general overview of their fertility requirements. Fertilizer analysis should be consistent with the soil test recommendations.

3. Fairways — All Areas of Play Except Greens, Tees, and Natural Growth Areas

- A. Mowing — All fairways shall be mowed a minimum of 2 times per week at a maximum height of .5" during the peak season. Frequency and height may vary in the off peak season based on Agronomic needs and weather. The height of cut will never exceed .75" during the off peak season. The definition between fairway and rough should be maintained during this off peak season with the fairways remaining manicured as to provide the best playing conditions possible.
- B. Aerification shall be accomplished at least two times per year while the turf grass is actively growing. One aerification should be as early in the spring as possible and still facilitate re-growth of the turf and the other should occur in the fall and again be timed to ensure turf grass recovery.
- C. Fertilization — The fairways on the golf course should be fertilized a minimum of four times during the growing season, April — October. All fairways should receive a minimum of actual available material per growing season of 44 lbs. of Nitrogen per acre, 15 lbs. of Phosphorous per acre and 30 lb. of Potassium per acre. These fertilizations should be staggered in such a way as to provide. balanced turf grass growth and vigor. A complete micronutrient package should be a component of at least two of the fertilizations. A soil test should be performed at least one time per year on several fairways to provide an overall picture of the soils specific fertilizer needs and micronutrient requirements. The fairway fertilizer analysis and micronutrient content should reflect the soil test recommendations.
- D. Weed Control — Every attempt should be made to control the weed population in the fairways. A sound cultural program and proper maintenance practices will help ensure a dense, weed free turf. Post emergent herbicides should be used whenever weed pressure reaches infestation levels and warrants control. Particular emphasis should be placed on green's surrounds as weed seed contamination from foot traffic is probable and has been a problem in the past. A spring and fall application of a pre-emergent herbicide is recommended however, not mandatory.

4. Planters — All Areas Planted With Ornamental Plants, Not Intended for Golf Play and Having a Definable Border

- A. Clean-up — All planters shall be maintained free of trash and debris such as paper, drinking cans, bottles, fallen limbs, and leaves.
- B. Weed control - All planters shall be maintained free of weeds or grass whether by mechanical or chemical means.

- C. Trimming — The plant material (trees, shrubbery and ground covering) in planters shall be trimmed for protection from wind, insect damage, and for appearance.
5. **Trees — All Trees Within the Property Lines of the Golf Course**
- A. Stake — All new trees shall be staked as necessary to protect and establish sufficient size to stand unassisted.
 - B. Pruning -- All trees shall be pruned for protection from wind and pests as well as for appearance. Proper pruning techniques shall be approved by the City.
 - C. Irrigation — All trees shall be watered to provide adequate moisture for proper growth.
6. **Irrigation -- All Equipment Required to Irrigate All Areas of the Golf Course**
- A. Repair / replacement and maintenance of all pumping system components, sprinkler heads, valves, controllers, piping, electrical system components (including wiring) as to provide the most efficient delivery of water to all irrigated golf course areas. Minimizing down time during repairs and replacing failed components with those of equal quality and rating (pressure, class, size, and horsepower where applicable).
 - B. All turf grass in irrigated areas of the golf course will be sufficiently watered as to prevent wilt. This includes all fairway and rough areas that are adequately covered by sprinkler heads. All tee and green areas will be watered sufficiently as to provide vigorous growth and a dense healthy turf grass.
7. **Fences --- All Fence Blocks, Chain Link, or Barbed Wire on or Within the Boundaries of the Golf Course**
- A. Repair all broken or damaged fencing on a weekly basis.
 - B. Replace all fences as needed within 30 calendar days of determined replacement needed as determined by the City.
 - C. Repair or replace all fences, gates, and locking devices needed for protection of the golf course or equipment immediately.
8. **Clubhouse and Buildings—All Buildings Within the Boundaries of the Golf Course**
- A. Restrooms — All restrooms shall be maintained daily in a manner so as to provide a clean and sanitary facility for public use, as well as employees of the course. Soap, towels, and toilet paper shall be provided in adequate quantity at all times.
 - B. Kitchen — Repair and maintain all hardware and equipment necessary for the operation of the kitchen and snack shop.
 - C. Lobby and Patios --- All lobbies and patios shall be vacuumed, dusted, and swept daily.

- D. **General Maintenance** — Maintain and repair all structural areas and fixtures of all buildings as needed to insure proper function and appearance including, but not limited to:
 - 1. Air conditioning units, power tools, appliance, hardware, building structures, and fixtures.
 - 2. Painting, carpentry, plumbing, and electrical repairs.
 - 3. Porches, walks, parking areas, delivery areas, and entries.
- E. **Cart Paths** — Maintain all cart paths in a smooth condition and repair promptly as needed.
- 9. **Edging** — All edging of sidewalks, patios and cart paths must be edged on a weekly basis. Edging of trees, sprinklers, valve boxes, meter boxes, backflow preventers, etc. shall be done as needed to insure that there is no obstruction of play from growth around these items.
- 10. **Sand Traps** — All sand traps shall be edged as necessary to maintain a neat lip, raked daily and filled with fresh sand as needed to maintain an 8" depth on slopes and a 6" depth in the bottom. Replacement sand will be standard masonry sand with a specification approved by the City.
- 11. **Color Areas** — Various planting areas throughout course (or courses) shall be regularly cultivated, weeded and pruned on a regular basis with at least two replanting programs for annuals scheduled each year.
- 12. **Construction and Remodeling** — Any change in the physical characteristics of any area of the golf course such as addition or removal of sand traps, addition or removal of any hazards (water, trees, or native vegetation), involving movement of soil exceeding 20 cubic yards in *any* single areas, or the modification of any portion of the golf course of the buildings must be approved by the City.
- 13. **Programs** — All programs for fertilization, chemicals, and topdressing formulations must be reviewed and approved by the City prior to the application or use on the golf course.
- 14. **Crews** — A maintenance crew adequate in size to maintain the golf course and grounds shall be on duty each day. Given the seasonal requirements of the industry this will require more manpower during peak season. Proper scheduling should reflect the changing course maintenance demands and ensure that all of those needs are always met. A qualified golf course superintendent shall be the key, on-site individual responsible for the golf course maintenance efforts. This individual should possess either a two or four year degree from an accredited college or university in a related field (Agronomy, Horticulture, or golf course technology). This individual should also possess adequate "in the field" experience and have served time working in golf course maintenance under qualified supervision. These qualifications and job experience will be documented and verified and provided to the City for approval.
- 15. **Rodent Control** - At such time as the need arises, rodents (mice, rats, nutria, ground squirrels, gophers, skunks, etc.) will be controlled to prevent any damage, health risk or nuisance problems to golfers or the general public. These should *be* industry accepted control measures and subject to approval from the City.

16. **Trash and Debris Removal** -- Trash and debris removal will be at management firm's expense. Management firm will take special care to insure minimal problems from refuse odor, insects, etc. This may be by the use of heavy duty plastic containers for refuse from food and beverage concessions.
17. **Damages** Management firm shall be responsible for drainage problems which may develop as a result of an act of nature. Repairs will be made to bare spots created *through* play and any wet spots which might be created. Damage reports including pictures should be made on any problems which might develop.
18. **Other** — Management firm will be responsible for maintaining all lakes and bridges in a safe and sanitary manner and in good appearance, mow rough and all unimproved areas as needed, spray fairways, rough, and fence lines for weed control, and soil testing with adequate analysis at least once per year.

NOTE: These specifications are meant to indicate minimum practices necessary for the proper maintenance of the golf course in conditions specified earlier, but nothing in these specifications shall be interpreted to limit the responsibility of the management firm from carrying out additional measures required to meet the intent of and quality specified.

Maxwell Lease Agreement Addendum

West Texas Golf Systems, LLC

April 13, 2023





General Information:

- The City of Abilene is the owner of Maxwell Municipal Golf Course
- The City entered into a Lease Agreement with West Texas Golf Systems, LLC on May 12, 2004 for management and operational services of the Maxwell Municipal Golf Course
- Since the execution of the Lease Agreement, a Plat of the Maxwell Municipal Golf Course has been duly recorded in the Taylor County Official Public Records
- 9.10 acres of Lot 102 of the Maxwell Golf Course Subdivision, as shown on the Plat, should not be included as part of the lease area of the Maxwell Municipal Golf Course lease





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Lesli Andrews, Director

SUBJECT: 13. Resolution: Receive a Report, Hold a Discussion and Take Action on Authorizing the City Manager to enter into a contract with Cantex Roofing & Construction for the City Hall Weatherproofing, and Removal and Replacement of Storefront/Curtain Wall Window Units Project (*Lesli Andrews*)

GENERAL INFORMATION

The City of Abilene went out to bid for the City Hall Weatherproofing and Window Replacement Project. The bid package was bid as 5 separate items. The bids were opened on March 7, 2023. Cantex Roofing & Construction was the low bid for Items 1 Weatherproofing and Window Replacement and Item 3 Removal and Replacement of Storefront/Curtain Wall Window Units for the amount of \$461,491.00.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

Funding for the City Hall Project, Items 1 Weatherproofing and Window Replacement and Item 3 Removal and Replacement of Storefront/Curtain Wall Window Units for the amount of \$461,491.00, will come from a combination of FY23 approved funds and the Minor Improvement Fund.

STAFF RECOMMENDATION

Staff recommends approval authorizing the City Manager to enter into a contract with Cantex Roofing and Construction for Item 1 Weatherproofing and Window Replacement and Item 3

Removal and Replacement of Storefront/Curtain Wall Window Units for the amount of \$461,491.00.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 4-13-2023 Resolution CANTEX Roofing and Construction Weatherproofing and Window Replacement City Hall
2. 4-13-2023 Cantex City Hall Contract
3. CB2329 BID TABSHEET
4. 2023 Presentation CANTEX Roofing and Construction Contract City Hall Window Replacement

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH CANTEX
ROOFING AND CONSTRUCTION FOR THE WEATHERPROOFING AND WINDOW
REPLACEMENT AT CITY HALL**

WHEREAS, the City of Abilene would like to make repairs to weatherproofing and replacement of windows at City Hall

WHEREAS, the City seeks to contract with CANTEX Roofing and Construction; and

WHEREAS, the funding for the project will come from the Minor Improvement Fund;
and

WHEREAS, CANTEX Roofing and Construction will receive compensation in the amount of \$461,491:

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

Part 1: The City Manager is hereby authorized to enter into a contract with CANTEX Roofing and Construction for the repairs of weatherproofing and replacement of windows at City Hall for an amount of \$461,491.

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

ADOPTED this ____ day of ____ 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

CONSTRUCTION CONTRACT

BACKGROUND

THIS CONTRACT, made on the 13th day of April, 2023 is between the City of Abilene, a Municipal Corporation of Taylor and Jones Counties, Texas ("City"), and CANTEX Roofing and Construction of the City of Idalou, State of Texas. ("Contractor").

The City recognizes a need for high quality construction work; the Contractor agrees to complete the project in return for payment.

THE AGREEMENT

1. **Work and Consideration.** hereby agrees to commence and complete the construction of Work required in the Contract Documents -- incorporated herein by reference --

CITY HALL WEATHERPROOFING AND WINDOW REPLACEMENT PROJECT 2023 ITEMS ONE AND THREE.

All work to be performed will be completed in conformance with (1) Part I and II of the City of Abilene's Standard Specifications for Construction adopted September, 2006 with the attached amendments in these Contract Documents, and (2) the Technical Specifications and Plans attached to these Contract Documents. Technical Specifications and Plans attached to these Contract Documents control in the event of a conflict.

In consideration of this Work, the City will pay the Contractor the sum of \$461,491.

2. **Timely Work.** The Contractor must begin and fully complete Work in the days stated in the Notice to Proceed. The time allows for normal delays associated with weather conditions, crew coordination, etc. Time is of the essence, and liquidated damages as set forth in the General Conditions (Paragraph 16) apply for late Work.

3. **Payment.** If Performance and Payment Bonds are required, the City will pay Contractor according to the General Conditions (Paragraph 20). If Performance and Payment Bonds are not required, the City will pay Contractor according to the Instructions to Bidders.

4. **No liens.** No mechanic, contractor, subcontractor, supplier, or other person can or will contract for, or in any other manner have or acquire any lien upon the work of this Contract, or the land upon which it is situated. The laws of the State of Texas govern this Contract.

5. **Venue.** Venue for any legal proceeding is Taylor County, Texas.

6. **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.

“Contractor” includes the corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.

“Contractor’s employees” shall mean any employees, officers, agents, subcontractors, licensee and invitees of Contractor.

“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.

“Proven” shall mean that a court of competent jurisdiction has entered a final unappealable judgment on a claim adjudging an entity or person liable for a monetary judgment.

“Sole negligence” shall mean negligence of a party that is unmixed with the fault of any other person or entity.

B. Indemnity

The Contractor must indemnify, hold harmless, and defend the City from and against liability for any claims arising out of the Contractor's work and activities conducted in connection with this Contract.

The Contractor is an independent contractor and is not, with respect to its acts or omissions, an agent or employee of the City.

Contractor must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of Contractor'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 Contractor or Contractor'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 Contractor.

The City and Contractor must provide the other prompt and timely notice of any covered event which in any way affects or might affect the Contractor or City. The City has the right to compromise and defend the same to the extent of its own interests.

BOTH CITY AND CONTRACTOR EXPRESSLY INTEND THIS CONTRACT'S INDEMNITY PROVISION TO REQUIRE CONTRACTOR TO INDEMNIFY AND PROTECT THE CITY FROM THE CONSEQUENCES OF THE CITY'S OWN NEGLIGENCE WHILE CITY IS PARTICIPATING IN THIS CONTRACT, WHERE THAT NEGLIGENCE IS A CONCURRING CAUSE OF THE DAMAGES. THIS CONTRACT'S INDEMNITY PROVISION DOES NOT APPLY TO ANY CLAIM WHERE DAMAGE IS PROVEN TO RESULT FROM THE SOLE NEGLIGENCE OF THE CITY.

7. **Insurance.** The Special Conditions found in the City of Abilene's Standard Specifications for Construction adopted September, 2006, Part I, Division I, Item 3, contain the insurance requirements of this Contract.

8. **Overcharges.** The Contractor assigns to City any claims for overcharges related to this Contract which arise under antitrust laws of the United States, 15 U.S.C.A. Sec. 1 et seq., as amended.

9. **Contract Interpretation.** Any dispute about the Contract's meaning or application will be interpreted fairly and reasonably, and neither more strongly for or against either party.

10. **Indebtedness to City.** Contractor 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 or interest. Contractor is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset 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 or interest.

11. **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.

12. **Contract Execution.** The Contractor must sign the Contract first, with any necessary attestation and seal. The City Attorney or designee must review the Contract, and approve or disapprove it. If approved, the City's authorized agent will then sign. The City Secretary must keep a signed original in the City Secretary's Office.

13. **Contract Copies.** Each of the two executed copies is an original.

IN WITNESS HERE OF, the parties hereto have executed this contract:

CONTRACTOR

Name of Contractor:

CANTEX ROOFING AND CONSTRUCTION



Signature

Michael Hiebert

Name - Typed or Printed

President / CEO

Title - Typed or Printed

Business Address:

12108 E HWY 62

IDALOU, TX 79329

(806) 475-0010

Business Phone No.

35-2561700

Federal Tax I.D.#

ATTEST: (If Corporation)

None

Corporate Secretary's Signature

Corporate Seal

(if none, write "None")

CITY OF ABILENE

Authorized Signature

APPROVED:

City Attorney

ATTEST:

City Secretary

Seal:

**CITY OF ABILENE
PURCHASING DIVISION
TABULATION OF BIDS**

PAGE
1 OF 1

DEPARTMENT: PARKS & RECREATION
BID NO.: CB-2329
TIME OF OPENING: 2:00 P.M.
DATE OF OPENING: MARCH 7, 2023

CANTEX ROOFING &
CONSTRUCTION
IDALOU, TX

TEINERT CONSTRUCTION
LUBBOCK, TX

DON FAULKNER
CONSTRUCTION LLC
ABILENE, TX

HAWK YEAH PAINTING
ABILENE, TX

ITEM	DESCRIPTION	QTY	UNIT	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
	CITY HALL WEATHERPROOFING AND WINDOW REPLACEMENT PROJECT 2023														
1.	REMOVAL AND REPLACEMENT OF 2 ND STORY WINDOWS				252,895.00		538,000.00		439,090.00						
2.	EXTERIOR WALL CONTROL JOINTS				143,750.00		218,000.00		88,350.00						
3.	REMOVAL AND REPLACEMENT OF STOREFRONT / CURTAIN WALL WINDOW UNITS				208,596.00		495,000.00		221,380.00						
4.	PAINTING				110,000.00		225,000.00		81,340.00		77,300.00				
5.	REMOVAL OF FIBERGLASS PANELS				7,800.00		109,000.00		5,580.00						
BASE BID															
DISCOUNT															
TOTAL BID															

*NOTES: INDICATES RECOMMENDED AWARD

CANTEX Roofing and Construction City Hall Weatherproofing and Window Replacement

April 13, 2023





General Information:

- Construction Contract with CANTEX Roofing and Construction for City Hall weatherproofing and window replacement at City Hall.
- The maintenance and repair will include labor, parts, tools, equipment, miscellaneous materials and supervision to facilitate the project.
- Contracted cost of work to be performed is \$461,491.





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Lesli Andrews, Director

SUBJECT: 14. Resolution: Receive a Report, Hold a Discussion and Take Action on Authorizing the City Manager to enter into a contract with Don Faulkner Construction LLC for Exterior Wall Control Joints Repair (*Lesli Andrews*)

GENERAL INFORMATION

The City of Abilene went out to bid for the City Hall Weatherproofing and Window Replacement Project. The bid package was bid as 5 separate items. The bids were opened on March 7, 2023. Don Faulkner Construction, LLC. was the low bid for Item 2 Exterior Wall Control Joints in the amount of \$88,350.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

Funding for the City Hall Project Item 2 Exterior Wall Control Joints in the amount of \$88,350 will come from a combination of FY23 approved funds and the Minor Improvement Fund.

STAFF RECOMMENDATION

Staff recommends approval authorizing the City Manager to enter into a contract with Don Faulkner Construction, LLC. for the Exterior Wall Control Joints for the amount of \$88,350.00

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Don Faulkner Construction Weatherproofing and Window Replacement Project City Hall (1)
2. Faulkner contract
3. CB2329 BID TABSHEET
4. 2023 Presentation Don Faulkner Construction Contract City Hall Window Replacement Project

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH DON
FAULKNER CONSTRUCTION, LLC. FOR THE WEATHERPROOFING AND WINDOW
REPLACEMENT PROJECT AT CITY HALL**

WHEREAS, the City of Abilene would like to make repairs to weatherproofing and replacement of windows at City Hall which will require exterior wall control joints to be repaired; and

WHEREAS, the City seeks to contract with Don Faulkner Construction, LLC.; and

WHEREAS, the funding for the project will come from the Minor Improvement Fund; and

WHEREAS, Don Faulkner Construction, LLC. will receive compensation in the amount of \$88,350.00:

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

Part 1: The City Manager is hereby authorized to enter into a contract with Don Faulkner Construction, LLC. for the repairs of the exterior wall control joints resulting from the weatherproofing and replacement of windows at City Hall for an amount of \$88,350.00.

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

ADOPTED this ____ day of ____ 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

CONSTRUCTION CONTRACT

BACKGROUND

THIS CONTRACT, made on the 13th day of April, 2023 is between the City of Abilene, a Municipal Corporation of Taylor and Jones Counties, Texas ("City"), and DON FAULKNER CONSTRUCTION LLC of the City of Abilene, State of Texas. ("Contractor").

The City recognizes a need for high quality construction work; the Contractor agrees to complete the project in return for payment.

THE AGREEMENT

1. **Work and Consideration.** hereby agrees to commence and complete the construction of Work required in the Contract Documents -- incorporated herein by reference --

CITY HALL WEATHERPROOFING AND WINDOW REPLACEMENT PROJECT 2023 ITEM 2.

All work to be performed will be completed in conformance with (1) Part I and II of the City of Abilene's Standard Specifications for Construction adopted September, 2006 with the attached amendments in these Contract Documents, and (2) the Technical Specifications and Plans attached to these Contract Documents. Technical Specifications and Plans attached to these Contract Documents control in the event of a conflict.

In consideration of this Work, the City will pay the Contractor the sum of \$88,350.

2. **Timely Work.** The Contractor must begin and fully complete Work in the days stated in the Notice to Proceed. The time allows for normal delays associated with weather conditions, crew coordination, etc. Time is of the essence, and liquidated damages as set forth in the General Conditions (Paragraph 16) apply for late Work.
3. **Payment.** If Performance and Payment Bonds are required, the City will pay Contractor according to the General Conditions (Paragraph 20). If Performance and Payment Bonds are not required, the City will pay Contractor according to the Instructions to Bidders.
4. **No liens.** No mechanic, contractor, subcontractor, supplier, or other person can or will contract for, or in any other manner have or acquire any lien upon the work of this Contract, or the land upon which it is situated. The laws of the State of Texas govern this Contract.
5. **Venue.** Venue for any legal proceeding is Taylor County, Texas.
6. **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.

“Contractor” includes the corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.

“Contractor’s employees” shall mean any employees, officers, agents, subcontractors, licensee and invitees of Contractor.

“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.

“Proven” shall mean that a court of competent jurisdiction has entered a final unappealable judgment on a claim adjudging an entity or person liable for a monetary judgment.

“Sole negligence” shall mean negligence of a party that is unmixed with the fault of any other person or entity.

B. Indemnity

The Contractor must indemnify, hold harmless, and defend the City from and against liability for any claims arising out of the Contractor's work and activities conducted in connection with this Contract.

The Contractor is an independent contractor and is not, with respect to its acts or omissions, an agent or employee of the City.

Contractor must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of Contractor’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 Contractor or Contractor’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 Contractor.

The City and Contractor must provide the other prompt and timely notice of any covered event which in any way affects or might affect the Contractor or City. The City has the right to compromise and defend the same to the extent of its own interests.

BOTH CITY AND CONTRACTOR EXPRESSLY INTEND THIS CONTRACT'S INDEMNITY PROVISION TO REQUIRE CONTRACTOR TO INDEMNIFY AND PROTECT THE CITY FROM THE CONSEQUENCES OF THE CITY'S OWN NEGLIGENCE WHILE CITY IS PARTICIPATING IN THIS CONTRACT, WHERE THAT NEGLIGENCE IS A CONCURRING CAUSE OF THE DAMAGES. THIS CONTRACT'S INDEMNITY PROVISION DOES NOT APPLY TO ANY CLAIM WHERE DAMAGE IS PROVEN TO RESULT FROM THE SOLE NEGLIGENCE OF THE CITY.

7. **Insurance.** The Special Conditions found in the City of Abilene's Standard Specifications for Construction adopted September, 2006, Part I, Division I, Item 3, contain the insurance requirements of this Contract.

8. **Overcharges.** The Contractor assigns to City any claims for overcharges related to this Contract which arise under antitrust laws of the United States, 15 U.S.C.A. Sec. 1 et seq., as amended.

9. **Contract Interpretation.** Any dispute about the Contract's meaning or application will be interpreted fairly and reasonably, and neither more strongly for or against either party.

10. **Indebtedness to City.** Contractor 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 or interest. Contractor is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset 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 or interest.

11. **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.

12. **Contract Execution.** The Contractor must sign the Contract first, with any necessary attestation and seal. The City Attorney or designee must review the Contract, and approve or disapprove it. If approved, the City's authorized agent will then sign. The City Secretary must keep a signed original in the City Secretary's Office.

13. **Contract Copies.** Each of the two executed copies is an original.

IN WITNESS HERE OF, the parties hereto have executed this contract:

CONTRACTOR

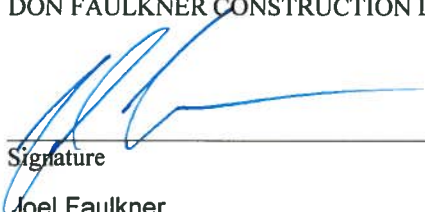
Name of Contractor:

DON FAULKNER CONSTRUCTION LLC

Business Address:

4849 ANNETTE

ABILENE TX, 79606


Signature

Joel Faulkner

Name - Typed or Printed

325-673-8171

Business Phone No.

Manager

Title - Typed or Printed

83-4168555

Federal Tax I.D.#

ATTEST: (If Corporation)

Corporate Secretary's Signature

Corporate Seal
(if none, write "None")

CITY OF ABILENE

Authorized Signature

APPROVED:

City Attorney

ATTEST:

City Secretary

Seal: |

Joel Faulkner

Manager

**CITY OF ABILENE
PURCHASING DIVISION
TABULATION OF BIDS**

PAGE
1 OF 1

DEPARTMENT: PARKS & RECREATION
BID NO.: CB-2329
TIME OF OPENING: 2:00 P.M.
DATE OF OPENING: MARCH 7, 2023

CANTEX ROOFING &
CONSTRUCTION
IDALOU, TX

TEINERT CONSTRUCTION
LUBBOCK, TX

DON FAULKNER
CONSTRUCTION LLC
ABILENE, TX

HAWK YEAH PAINTING
ABILENE, TX

ITEM	DESCRIPTION	QTY	UNIT	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
	CITY HALL WEATHERPROOFING AND WINDOW REPLACEMENT PROJECT 2023														
1.	REMOVAL AND REPLACEMENT OF 2 ND STORY WINDOWS				252,895.00		538,000.00		439,090.00						
2.	EXTERIOR WALL CONTROL JOINTS				143,750.00		218,000.00		88,350.00						
3.	REMOVAL AND REPLACEMENT OF STOREFRONT / CURTAIN WALL WINDOW UNITS				208,596.00		495,000.00		221,380.00						
4.	PAINTING				110,000.00		225,000.00		81,340.00		77,300.00				
5.	REMOVAL OF FIBERGLASS PANELS				7,800.00		109,000.00		5,580.00						
	BASE BID														
	DISCOUNT														
	TOTAL BID														

*NOTES: INDICATES RECOMMENDED AWARD

Contract Faulkner Construction for Exterior Wall Control Joints Repair at City Hall

April 13, 2023





General Information:

- Construction Contract with Don Faulkner Construction, LLC for repair of exterior wall control joints resulting from weatherproofing and window replacement at City Hall.
- The maintenance and repair will include labor, parts, tools, equipment, miscellaneous materials and supervision to facilitate the project.
- Contracted cost of work to be performed is \$88,350.





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Lesli Andrews, Director

SUBJECT: 15. Resolution: Receive a Report, Hold a Discussion and Take Action on Authorizing the City Manager to enter into a contract with Hawk Painting, LLC for Painting at City Hall (Lesli Andrews)

GENERAL INFORMATION

The City of Abilene went out to bid for the City Hall Weatherproofing and Window Replacement Project. The bid package was bid as 5 separate items. The bids were opened on March 7, 2023. Hawk Painting, LLC was the low bid for Item 4 Painting in the amount of \$77,300.00.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

Funding for the City Hall Project Item 4 Paint in the amount of \$77,300 will come from a combination of FY23 approved funds and the Minor Improvement Fund.

STAFF RECOMMENDATION

Staff recommends approval authorizing the City Manager to enter into a contract with Hawk Painting, LLC for the painting for the amount of \$77,300.00

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 2023 Resolution Hawk Painting City Hall
2. 4-5-23 Contract Hawk Painting - CB-2329
3. CB2329 BID TABSHEET
4. 2023 Presentation Hawk Painting Contract City Hall

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH HAWK
PAINTING, LLC FOR THE PAINTING PROJECT AT CITY HALL**

WHEREAS, the City of Abilene would like to make repairs to weatherproofing and replacement of windows at City Hall, which will require painting after repairs/replacements are completed; and

WHEREAS, the City seeks to contract with Hawk Painting, LLC.; and

WHEREAS, the funding for the project will come from the Minor Improvement Fund;
and

WHEREAS, Hawk Painting, LLC. will receive compensation in the amount of \$77,300.00:

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

Part 1: The City Manager is hereby authorized to enter into a contract with Hawk Painting, LLC. for the painting needs resulting from the Weatherproofing and Replacement of Windows Project at City Hall for an amount of \$77,300.00.

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

ADOPTED this ____ day of ____ 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

CONSTRUCTION CONTRACT

BACKGROUND

THIS CONTRACT, made on the 13th day of April, 2023 is between the City of Abilene, a Municipal Corporation of Taylor and Jones Counties, Texas ("City"), and HAWK PAINTING LLC of the City of Abilene, State of Texas. ("Contractor").

The City recognizes a need for high quality construction work; the Contractor agrees to complete the project in return for payment.

THE AGREEMENT

1. **Work and Consideration.** hereby agrees to commence and complete the construction of Work required in the Contract Documents -- incorporated herein by reference --

CITY HALL WEATHERPROOFING AND WINDOW REPLACEMENT PROJECT 2023 ITEM 4.

All work to be performed will be completed in conformance with (1) Part I and II of the City of Abilene's Standard Specifications for Construction adopted September, 2006 with the attached amendments in these Contract Documents, and (2) the Technical Specifications and Plans attached to these Contract Documents. Technical Specifications and Plans attached to these Contract Documents control in the event of a conflict.

In consideration of this Work, the City will pay the Contractor the sum of \$77,300.

2. **Timely Work.** The Contractor must begin and fully complete Work in the days stated in the Notice to Proceed. The time allows for normal delays associated with weather conditions, crew coordination, etc. Time is of the essence, and liquidated damages as set forth in the General Conditions (Paragraph 16) apply for late Work.
3. **Payment.** If Performance and Payment Bonds are required, the City will pay Contractor according to the General Conditions (Paragraph 20). If Performance and Payment Bonds are not required, the City will pay Contractor according to the Instructions to Bidders.
4. **No liens.** No mechanic, contractor, subcontractor, supplier, or other person can or will contract for, or in any other manner have or acquire any lien upon the work of this Contract, or the land upon which it is situated. The laws of the State of Texas govern this Contract.
5. **Venue.** Venue for any legal proceeding is Taylor County, Texas.
6. **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.

"Contractor" includes the corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.

"Contractor's employees" shall mean any employees, officers, agents, subcontractors, licensee and invitees of Contractor.

"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.

"Proven" shall mean that a court of competent jurisdiction has entered a final unappealable judgment on a claim adjudging an entity or person liable for a monetary judgment.

"Sole negligence" shall mean negligence of a party that is unmixed with the fault of any other person or entity.

B. Indemnity

The Contractor must indemnify, hold harmless, and defend the City from and against liability for any claims arising out of the Contractor's work and activities conducted in connection with this Contract.

The Contractor is an independent contractor and is not, with respect to its acts or omissions, an agent or employee of the City.

Contractor must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of Contractor'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 Contractor or Contractor'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 Contractor.

The City and Contractor must provide the other prompt and timely notice of any covered event which in any way affects or might affect the Contractor or City. The City has the right to compromise and defend the same to the extent of its own interests.

BOTH CITY AND CONTRACTOR EXPRESSLY INTEND THIS CONTRACT'S INDEMNITY PROVISION TO REQUIRE CONTRACTOR TO INDEMNIFY AND PROTECT THE CITY FROM THE CONSEQUENCES OF THE CITY'S OWN NEGLIGENCE WHILE CITY IS PARTICIPATING IN THIS CONTRACT, WHERE THAT NEGLIGENCE IS A CONCURRING CAUSE OF THE DAMAGES. THIS CONTRACT'S INDEMNITY PROVISION DOES NOT APPLY TO ANY CLAIM WHERE DAMAGE IS PROVEN TO RESULT FROM THE SOLE NEGLIGENCE OF THE CITY.

7. **Insurance.** The Special Conditions found in the City of Abilene's Standard Specifications for Construction adopted September, 2006, Part I, Division I, Item 3, contain the insurance requirements of this Contract.

8. **Overcharges.** The Contractor assigns to City any claims for overcharges related to this Contract which arise under antitrust laws of the United States, 15 U.S.C.A. Sec. 1 et seq., as amended.

9. **Contract Interpretation.** Any dispute about the Contract's meaning or application will be interpreted fairly and reasonably, and neither more strongly for or against either party.

10. **Indebtedness to City.** Contractor 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 or interest. Contractor is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset 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 or interest.

11. **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.

12. **Contract Execution.** The Contractor must sign the Contract first, with any necessary attestation and seal. The City Attorney or designee must review the Contract, and approve or disapprove it. If approved, the City's authorized agent will then sign. The City Secretary must keep a signed original in the City Secretary's Office.

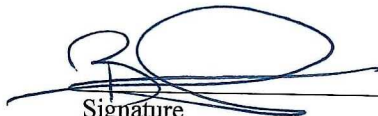
13. **Contract Copies.** Each of the two executed copies is an original.

IN WITNESS HERE OF, the parties hereto have executed this contract:

CONTRACTOR

Name of Contractor:

HAWK PAINTING LLC


Signature

BRANDON HANSEN
Name - Typed or Printed

Sales Director
Title - Typed or Printed

Business Address:

2757 S. TREASAWAY BLVD.
~~3478 CATCLAW DR, STE 391~~

ABILENE TX, ~~79606~~
79602

(877) 936-4295
Business Phone No.

Federal Tax I.D.# 85-0505508

| ATTEST: (If Corporation)

Corporate Secretary's Signature

Corporate Seal
(if none, write "None") |

CITY OF ABILENE

Authorized Signature

APPROVED:

City Attorney

ATTEST:

City Secretary

Seal: |

**CITY OF ABILENE
PURCHASING DIVISION
TABULATION OF BIDS**

PAGE
1 OF 1

DEPARTMENT: PARKS & RECREATION
BID NO.: CB-2329
TIME OF OPENING: 2:00 P.M.
DATE OF OPENING: MARCH 7, 2023

CANTEX ROOFING &
CONSTRUCTION
IDALOU, TX

TEINERT CONSTRUCTION
LUBBOCK, TX

DON FAULKNER
CONSTRUCTION LLC
ABILENE, TX

HAWK PAINTING, LLC
ABILENE, TX

ITEM	DESCRIPTION	QTY	UNIT	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
	CITY HALL WEATHERPROOFING AND WINDOW REPLACEMENT PROJECT 2023														
1.	REMOVAL AND REPLACEMENT OF 2 ND STORY WINDOWS				252,895.00		538,000.00		439,090.00						
2.	EXTERIOR WALL CONTROL JOINTS				143,750.00		218,000.00		88,350.00						
3.	REMOVAL AND REPLACEMENT OF STOREFRONT / CURTAIN WALL WINDOW UNITS				208,596.00		495,000.00		221,380.00						
4.	PAINTING				110,000.00		225,000.00		81,340.00		77,300.00				
5.	REMOVAL OF FIBERGLASS PANELS				7,800.00		109,000.00		5,580.00						
	BASE BID														
	DISCOUNT														
	TOTAL BID														

*NOTES: INDICATES RECOMMENDED AWARD

Contract Hawk Painting City Hall

April 13, 2023





General Information:

- Construction Contract with Hawk Painting, LLC for City Hall Weatherproofing and Window Replacement Project.
- The maintenance and repair will include labor, parts, tools, equipment, miscellaneous materials and supervision to facilitate the project.
- Contracted cost of work to be performed is \$77,300.





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Lesli Andrews, Director

SUBJECT: 16. Resolution: Receive a Report, Hold a Discussion and Take Action on the Purchase of a Sears Park Playground from Child's Play, Inc. through BuyBoard (Lesli Andrews)

GENERAL INFORMATION

Due to arson destroying the primary playground structure at Sears Park in January of 2023, a new replacement playground is needed. A Child's Play Inc., playground structure was selected, by a majority of members present, from the Sears Community at a community meeting held on March 9, 2023.

The replacement playground structure, as well as installation, was quoted via the City's purchasing cooperative contract with BuyBoard at a cost of \$270,582.00.

The playground will be the City's second parallel play playground with a turf surface.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

The funding for the playground in the amount of \$270,582.00 will come from the Minor Improvement Fund.

STAFF RECOMMENDATION

Staff recommends approving the BuyBoard purchase of a playground from Child's Play, Inc. in the amount of \$270,582.00.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 4-13-2023 Resolution Childs Play Playground Sears Park
2. Quote Child's Play with artificial turf
3. NU-3283_A Conceptual Drawing
4. 2023 Presentation Resolution Purchase of Playground Sears Park

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
AUTHORIZING THE EXECUTION OF A CONTRACT WITH CHILD’S PLAY, INC. FOR THE
CONSTRUCTION OF A PLAYGROUND TO BE LOCATED AT SEARS PARK THROUGH
BUYBOARD CONTRACT # 679-22**

WHEREAS, funds for the purchase of the playground structure will come from the Minor Improvement Fund; and

WHEREAS, a Child’s Play Inc., playground structure was selected by a majority of members from the Sears Community at a community meeting held on March 9, 2023; and

WHEREAS, the playground structure was quoted via the City's purchasing cooperative contract with Buy Board at a cost of \$270,582.00; and

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

Part 1: The City Manager is hereby authorized to negotiate and execute a contract with Child’s Play, Inc. through BuyBoard Contract # 679-22

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

ADOPTED this _____ day of _____ 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

Child's Play, Inc.

10661 Shady Trail
Dallas, TX 75220
(P) 972-484-0600 (F) 972-484-0333

ADDRESS

City of Abilene
2641 South 9th
Abilene, TX 79601

SHIP TO

Arthur Sears Park
2250 Ambler Ave
Abilene, TX 79601

QUOTE #	DATE	EXPIRATION DATE
23-1220	03/03/2023	04/30/2023

PROJECT

Artificial Turf Option

SALES REP

CW

DESCRIPTION	QTY	PRICE EACH	AMOUNT
BCISNUIN Custom Nucleus/Intensity Series Inclusive Playground Structure NU-3283	1	114,300.00	114,300.00
BCI550-0176 Freedom ADA Swing Seat, 8' Beam - PVC Chain - Pair	1	2,493.00	2,493.00
Installation Professional Turn-Key Installation of Playground Equipment	1	36,990.00	36,990.00
Artificial Turf System Artificial Turf with Brown Thatch, 2-1/8" Pad, Tape & Glue, Infill Sand, Geo Textile Fabric, Gravel, Freight, & Installation	7,500	16.15	121,125.00
Drainage System Drainage System	210	34.00	7,140.00
Freight Freight	1	8,800.00	8,800.00
Buyboard This is a Buyboard Purchasing Cooperative Quote. Pricing reflects Buyboard discounts as listed under Contract #679-22, Vendor #1501 **Customer responsible for hauling off existing wood fiber**	1	-20,266.00	-20,266.00

TOTAL

\$270,582.00

Accepted By

Accepted Date



Resolution: Purchase and Installation of Playground for Sears Park

April 13, 2023





General Information:

- BuyBoard Contract# 679-22 for the purchase and installation of playground from Child's Play, Inc.
- Child's Play has previously constructed playgrounds at Oscar Rose Park
- Cost \$270,582
- Funding from the Minor Improvement Fund





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Max Johnson, Director of Public Works

SUBJECT: 17. Resolution: Receive a Report, Hold a Discussion and Take Action on Awarding Bid #2335 N 5th Traffic Signal Improvements from Grape St. to Walnut St. to Willis Electric Co. Lp. (Max Johnson)

GENERAL INFORMATION

This Project was advertised as a Public Notice on March 5, 2023, and on March 12, 2023 with a bid opening dated March 28, 2022. This construction contract involves a signal modification at the intersection of 5th St. at Grape St. and 5th St. at Pine St, the removal of the signals along 5th St. at Hickory St., Cypress St., and Walnut St, and all necessary removal and installation of pavement markings and signage required at the intersections.

SPECIAL CONSIDERATIONS

This project has a contract completion time of 70 working days (approx. 3.5 months, weather permitting)

FUNDING/FISCAL IMPACT

Funding for this project is allocated through the Street Maintenance Fee.

STAFF RECOMMENDATION

Staff recommends awarding the bid to the best value bidder, Willis Electric Co. Lp., with a base bid of \$260,187.25.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. N 5th signal modifications resolution - Apr 3 23
2. N 5th signal modifications construction contract
3. CB2335 BID TABSHEET
4. Scope of project
5. PROJECT LOCATION MAP-Model
6. N 5th Signal modifications

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AWARDING
BID TO WILLIS ELECTRIC CO. LP., ABILENE, TEXAS**

WHEREAS, the City of Abilene duly advertised and gave such notice, as required by law, for bids for the N 5th Traffic Signal Improvements from Grape St. to Walnut St. This construction contract involves a signal modification at the intersection of 5th St. at Grape St. and 5th St. at Pine St, the removal of the signals along 5th St. at Hickory St., Cypress St., and Walnut St, and all necessary removal and installation of pavement markings and signage required at the intersections.

WHEREAS, the City of Abilene has utilized the “Best Value” competitive bidding method in determining the award of the contract; and,

WHEREAS, the following base bids were received and opened on March 28, 2023

Willis Electric Co. Lp., Abilene, Texas	\$260,187.25
---	--------------

Texas Oil Electric, Inc, Abilene, Texas	Incomplete
---	------------

WHEREAS, Willis Electric Co. Lp., Abilene, Texas submitted the best value base bid amount of \$260,187.25 with the bid meeting specifications. Staff recommends awarding the bid to the best value bidder, Willis Electric Co. Lp., Abilene, Texas.

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

PART 1: That the City Council approves this bid in the amount of \$260,187.25.

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

ADOPTED this 13th day of April, 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

CONSTRUCTION CONTRACT

BACKGROUND

THIS CONTRACT, made on the 13th day of April, 2023 is between the City of Abilene, a Municipal Corporation of Taylor and Jones Counties, Texas ("City"), and Willis Electric Co. Lp. of the City of Abilene, State of Texas. ("Contractor").

The City recognizes a need for high quality construction work; the Contractor agrees to complete the project in return for payment.

THE AGREEMENT

1. **Work and Consideration.** hereby agrees to commence and complete the construction of Work required in the Contract Documents -- incorporated herein by reference --

N 5TH TRAFFIC SIGNAL IMPROVEMENTS – FROM GRAPE TO WALNUT STREET

All work to be performed will be completed in conformance with (1) Part I and II of the City of Abilene's Standard Specifications for Construction adopted September, 2006 with the attached amendments in these Contract Documents, and (2) the Technical Specifications and Plans attached to these Contract Documents. Technical Specifications and Plans attached to these Contract Documents control in the event of a conflict.

In consideration of this Work, the City will pay the Contractor the sum of \$260,187.25.

2. **Timely Work.** The Contractor must begin and fully complete Work in the days stated in the Notice to Proceed. The time allows for normal delays associated with weather conditions, crew coordination, etc. Time is of the essence, and liquidated damages as set forth in the General Conditions (Paragraph 16) apply for late Work.

3. **Payment.** If Performance and Payment Bonds are required, the City will pay Contractor according to the General Conditions (Paragraph 20). If Performance and Payment Bonds are not required, the City will pay Contractor according to the Instructions to Bidders.

4. **No liens.** No mechanic, contractor, subcontractor, supplier, or other person can or will contract for, or in any other manner have or acquire any lien upon the work of this Contract, or the land upon which it is situated. The laws of the State of Texas govern this Contract.

5. **Venue.** Venue for any legal proceeding is Taylor County, Texas.

6. **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.

"Contractor" includes the corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.

"Contractor's employees" shall mean any employees, officers, agents, subcontractors, licensee and invitees of Contractor.

"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.

"Proven" shall mean that a court of competent jurisdiction has entered a final unappealable judgment on a claim adjudging an entity or person liable for a monetary judgment.

"Sole negligence" shall mean negligence of a party that is unmixed with the fault of any other person or entity.

B. Indemnity

The Contractor must indemnify, hold harmless, and defend the City from and against liability for any claims arising out of the Contractor's work and activities conducted in connection with this Contract.

The Contractor is an independent contractor and is not, with respect to its acts or omissions, an agent or employee of the City.

Contractor must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of Contractor'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 Contractor or Contractor'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 Contractor.

The City and Contractor must provide the other prompt and timely notice of any covered event which in any way affects or might affect the Contractor or City. The City has the right to compromise and defend the same to the extent of its own interests.

BOTH CITY AND CONTRACTOR EXPRESSLY INTEND THIS CONTRACT'S INDEMNITY PROVISION TO REQUIRE CONTRACTOR TO INDEMNIFY AND PROTECT THE CITY FROM THE CONSEQUENCES OF THE CITY'S OWN NEGLIGENCE WHILE CITY IS PARTICIPATING IN THIS CONTRACT, WHERE THAT NEGLIGENCE IS A CONCURRING CAUSE OF THE DAMAGES. THIS CONTRACT'S INDEMNITY PROVISION DOES NOT APPLY TO ANY CLAIM WHERE DAMAGE IS PROVEN TO RESULT FROM THE SOLE NEGLIGENCE OF THE CITY.

7. **Insurance.** The Special Conditions found in the City of Abilene's Standard Specifications for Construction adopted September, 2006, Part I, Division I, Item 3, contain the insurance requirements of this Contract.

8. **Overcharges.** The Contractor assigns to City any claims for overcharges related to this Contract which arise under antitrust laws of the United States, 15 U.S.C.A. Sec. 1 et seq., as amended.

9. **Contract Interpretation.** Any dispute about the Contract's meaning or application will be interpreted fairly and reasonably, and neither more strongly for or against either party.

10. **Indebtedness to City.** Contractor 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 or interest. Contractor is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset 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 or interest.

11. **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.

12. **Contract Execution.** The Contractor must sign the Contract first, with any necessary attestation and seal. The City Attorney or designee must review the Contract, and approve or disapprove it. If approved, the City's authorized agent will then sign. The City Secretary must keep a signed original in the City Secretary's Office.

13. **Contract Copies.** Each of the two executed copies is an original.

IN WITNESS HERE OF, the parties hereto have executed this contract:

CONTRACTOR

Name of Contractor:

Willis Electric Co LP

Business Address:

4242 Styles Box 7109
Abilene TX 79608


Signature

Tommy Willis
Name - Typed or Printed

General Partner
Title - Typed or Printed

325-698-3444
Business Phone No.

41-2035799
Federal Tax I.D.#

ATTEST: (If Corporation)

Corporate Secretary's Signature

Corporate Seal
(if none, write "None") |

CITY OF ABILENE

Authorized Signature

APPROVED:

City Attorney

ATTEST:

City Secretary

Seal: |

**CITY OF ABILENE
PURCHASING DIVISION
TABULATION OF BIDS**

PAGE
1 OF 1

DEPARTMENT: ENGINEERING
BID NO.: CB-2335
TIME OF OPENING: 11:00 A.M.
DATE OF OPENING: MARCH 28, 2023

WILLIS ELECTRIC CO., LP
ABILENE, TX

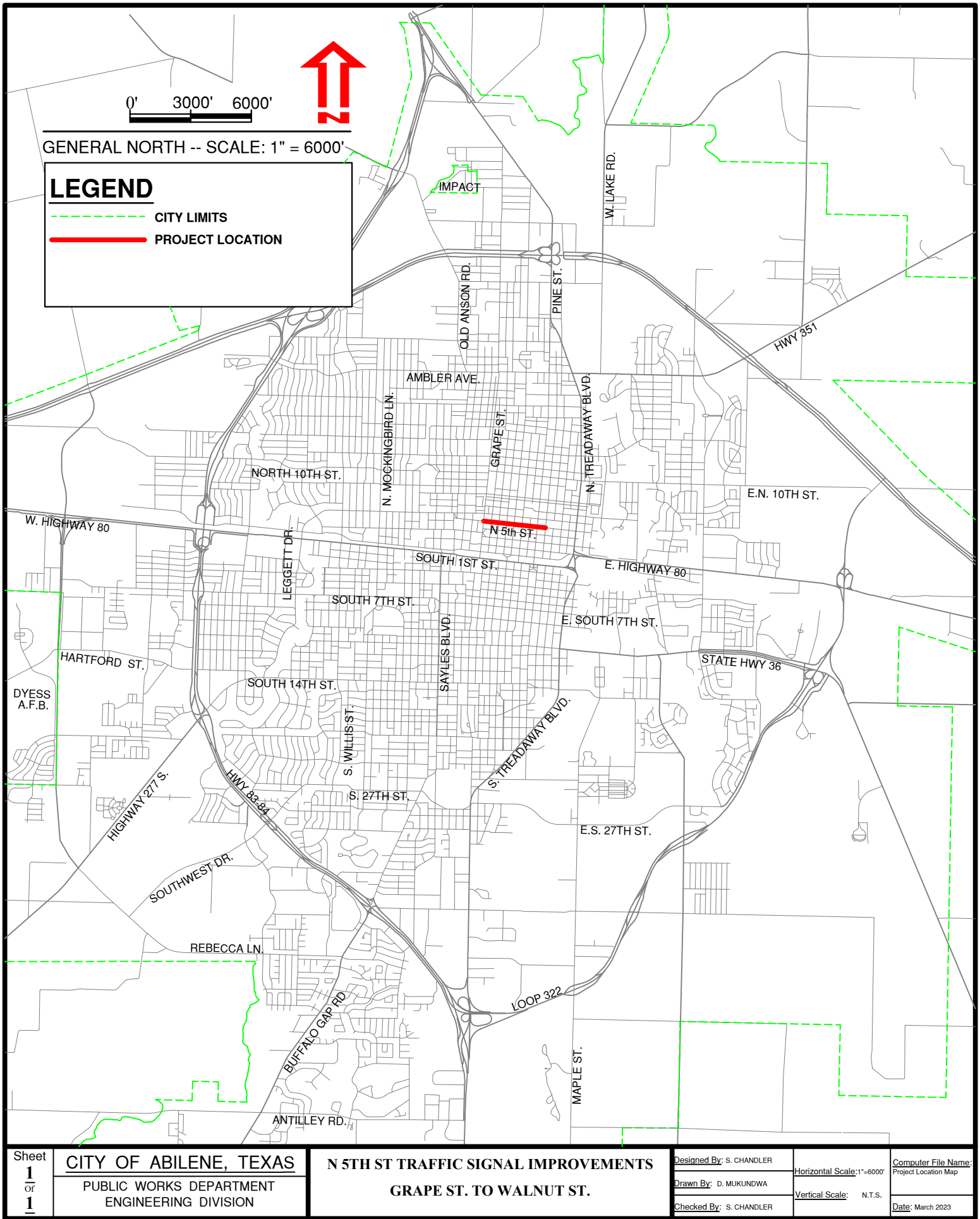
TEXAS OIL ELECTRIC, INC.
ABILENE, TX

ITEM	DESCRIPTION	QTY	UNIT	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
1.	N 5 TH TRAFFIC SIGNAL IMPROVEMENTS – FROM GRAPE TO WALNUT STREET				260,187.25		INCOMPLETE								
BASE BID					260,187.25										
DISCOUNT															
TOTAL BID					260,187.25										

*NOTES: INDICATES RECOMMENDED AWARD

SCOPE OF PROJECT

The 5th St. Signal modification project includes a signal modification at the intersection of 5th St. at Grape St. and 5th St. at Pine St. to include a signal pole and mast arm relocation for the westbound approaches. The 5th St. corridor has been recently converted from one-way traffic operations (eastbound) to two-way operations. This project also includes the removal of the signals along 5th St. at Hickory St., Cypress St., and Walnut St. These signals were warranted for removal through a professional engineering traffic study. This project also includes installation of a flashing yellow arrow signal head for the southbound approach at 5th St. at Grape. Lastly, it includes all necessary removal and installation of pavement markings and signage required when a signal is removed and stop control is installed.



Sheet
1
of
1

CITY OF ABILENE, TEXAS
PUBLIC WORKS DEPARTMENT
ENGINEERING DIVISION

N 5TH ST TRAFFIC SIGNAL IMPROVEMENTS
GRAPE ST. TO WALNUT ST.

Designed By: S. CHANDLER

Drawn By: D. MUKUNDWA

Checked By: S. CHANDLER

Horizontal Scale: 1"=6000'

Vertical Scale: N.T.S.

Computer File Name:
Project Location Map

Date: March 2023

Agenda Item:

N 5TH St Traffic Signal Improvements From Grape Street to Walnut Street

(Max Johnson)





From
Grape St

To
Walnut St





Resolution: Bid Award #CB-2335 N 5TH St Traffic Signal Improvements From Grape Street to Walnut Street

- Project includes:
 - Signal modification at the intersection of 5th St. at Grape St. and 5th St. at Pine St.
 - The removal of the signals along 5th St. at Hickory St., Cypress St., and Walnut St.
 - Removal and installation of pavement markings and signage required at the intersections
- Project Advertised March 05, 2023 and March 12, 2023; bids opened March 28, 2023
- 2 bids received
- Project funded through Street Maintenance Fee
- Staff recommends awarding the bid to the best value bidder, Willis Electric Co, Lp., with a base bid of \$260,187.25.





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Max Johnson, Director of Public Works

SUBJECT: **18. Resolution: Receive a Report, Hold a Discussion and Take Action on Awarding Bid #2336 N 10th & Pine St Concrete Intersection Construction Project to Bontke Brothers Construction Co. (Max Johnson)**

GENERAL INFORMATION

This Project was advertised as a Public Notice on March 5, 2023, and on March 12, 2023 with a bid opening dated March 28, 2022. This construction contract involves removing and replacing existing asphalt at the intersection with 8" of class "P" concrete. It also includes the signal modification and pavement marking at the intersection of N 10th at Pine St.

SPECIAL CONSIDERATIONS

This project has a contract completion time of 40 working days (approx. 2 months, weather permitting)

FUNDING/FISCAL IMPACT

Funding for this project is allocated through the Street Maintenance Fee.

STAFF RECOMMENDATION

Staff recommends awarding the bid to the best value bidder, Bontke Brothers Construction, Co., with a base bid of \$426,935.00.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. N 10th at Pine St resolution 4 3 23
2. n10th and Pine contract
3. CB2336 BID TABSHEET
4. Scope of Project
5. PROJECT LOCATION MAP-Model
6. N 10th & Pine st

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AWARDBID TO BONTKE BROTHERS CONSTRUCTION CO., ABILENE, TEXAS

WHEREAS, the City of Abilene duly advertised and gave such notice, as required by law, for bids for the N 10th & Pine St Concrete Intersection Construction Project. This construction contract involves the construction of a concrete intersection and signal modifications at the N10th and Pine Street intersection.

WHEREAS, the City of Abilene has utilized the “Best Value” competitive bidding method in determining the award of the contract; and,

WHEREAS, the following base bids were received and opened on March 28, 2023

Bontke Brothers Construction Co., Abilene, Texas	\$426,935.00
--	--------------

WHEREAS, Bontke Brothers Construction Co., Abilene, Texas submitted the best value base bid amount of \$426,935.00 with the bid meeting specifications. Staff recommends awarding the bid to the best value bidder, Bontke Brothers Construction Co., Abilene, Texas.

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

PART 1: That the City Council approves this bid in the amount of \$426,935.00.

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

ADOPTED this 13th day of April, 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney

CONSTRUCTION CONTRACT

BACKGROUND

THIS CONTRACT, made on the 13th day of April, 2023 is between the City of Abilene, a Municipal Corporation of Taylor and Jones Counties, Texas ("City"), and Bontke Brothers construction Co of the City of Abilene, State of Texas. ("Contractor").

The City recognizes a need for high quality construction work; the Contractor agrees to complete the project in return for payment.

THE AGREEMENT

1. **Work and Consideration.** hereby agrees to commence and complete the construction of Work required in the Contract Documents -- incorporated herein by reference --

N 10TH & PINE CONCRETE INTERSECTION CONSTRUCTION PROJECT

All work to be performed will be completed in conformance with (1) Part I and II of the City of Abilene's Standard Specifications for Construction adopted September, 2006 with the attached amendments in these Contract Documents, and (2) the Technical Specifications and Plans attached to these Contract Documents. Technical Specifications and Plans attached to these Contract Documents control in the event of a conflict.

In consideration of this Work, the City will pay the Contractor the sum of \$426,935.00

2. **Timely Work.** The Contractor must begin and fully complete Work in the days stated in the Notice to Proceed. The time allows for normal delays associated with weather conditions, crew coordination, etc. Time is of the essence, and liquidated damages as set forth in the General Conditions (Paragraph 16) apply for late Work.

3. **Payment.** If Performance and Payment Bonds are required, the City will pay Contractor according to the General Conditions (Paragraph 20). If Performance and Payment Bonds are not required, the City will pay Contractor according to the Instructions to Bidders.

4. **No Liens.** No mechanic, contractor, subcontractor, supplier, or other person can or will contract for, or in any other manner have or acquire any lien upon the work of this Contract, or the land upon which it is situated. The laws of the State of Texas govern this Contract.

5. **Venue.** Venue for any legal proceeding is Taylor County, Texas.

6. **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.

"Contractor" includes the corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.

"Contractor's employees" shall mean any employees, officers, agents, subcontractors, licensee and invitees of Contractor.

"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.

"Proven" shall mean that a court of competent jurisdiction has entered a final unappealable judgment on a claim adjudging an entity or person liable for a monetary judgment.

"Sole negligence" shall mean negligence of a party that is unmixed with the fault of any other person or entity.

B. Indemnity

The Contractor must indemnify, hold harmless, and defend the City from and against liability for any claims arising out of the Contractor's work and activities conducted in connection with this Contract.

The Contractor is an independent contractor and is not, with respect to its acts or omissions, an agent or employee of the City.

Contractor must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of Contractor'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 Contractor or Contractor'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 Contractor.

The City and Contractor must provide the other prompt and timely notice of any covered event which in any way affects or might affect the Contractor or City. The City has the right to compromise and defend the same to the extent of its own interests.

BOTH CITY AND CONTRACTOR EXPRESSLY INTEND THIS CONTRACT'S INDEMNITY PROVISION TO REQUIRE CONTRACTOR TO INDEMNIFY AND PROTECT THE CITY FROM THE CONSEQUENCES OF THE CITY'S OWN NEGLIGENCE WHILE CITY IS PARTICIPATING IN THIS CONTRACT, WHERE THAT NEGLIGENCE IS A CONCURRING CAUSE OF THE DAMAGES. THIS CONTRACT'S INDEMNITY PROVISION DOES NOT APPLY TO ANY CLAIM WHERE DAMAGE IS PROVEN TO RESULT FROM THE SOLE NEGLIGENCE OF THE CITY.

7. **Insurance.** The Special Conditions found in the City of Abilene's Standard Specifications for Construction adopted September, 2006, Part I, Division I, Item 3, contain the insurance requirements of this Contract.

8. **Overcharges.** The Contractor assigns to City any claims for overcharges related to this Contract which arise under antitrust laws of the United States, 15 U.S.C.A. Sec. 1 et seq. as amended.

9. **Contract Interpretation.** Any dispute about the Contract's meaning or application will be interpreted fairly and reasonably, and neither more strongly for or against either party.

10. **Indebtedness to City.** Contractor 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 or interest. Contractor is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset 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 or interest.

11. **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.

12. **Contract Execution.** The Contractor must sign the Contract first, with any necessary attestation and seal. The City Attorney or designee must review the Contract, and approve or disapprove it. If approved, the City's authorized agent will then sign. The City Secretary must keep a signed original in the City Secretary's Office.

13. **Contract Copies.** Each of the two executed copies is an original.

IN WITNESS HERE OF, the parties hereto have executed this contract:

CONTRACTOR

Name of Contractor:

Bontke Brothers Construction


Signature

Brent Partain

Name - Typed or Printed

Project Manager

Title - Typed or Printed

Business Address:

102 College Drive

Abilene, TX 79601

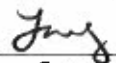
325-677-6276

Business Phone No.

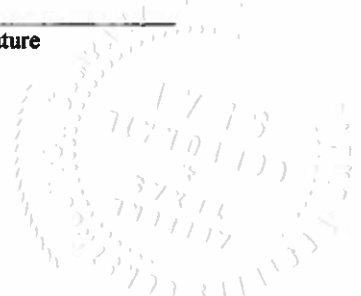
75-1331325

Federal Tax I.D.#

ATTEST: (If Corporation)


Corporate Secretary's Signature

Corporate Seal
(if none, write "None")



CITY OF ABILENE

Authorized Signature

APPROVED:

City Attorney

ATTEST:

City Secretary

Seal: |

**CITY OF ABILENE
PURCHASING DIVISION
TABULATION OF BIDS**

PAGE
1 OF 1

DEPARTMENT: ENGINEERING
BID NO.: CB-2336
TIME OF OPENING: 11:00 A.M.
DATE OF OPENING: MARCH 28, 2023

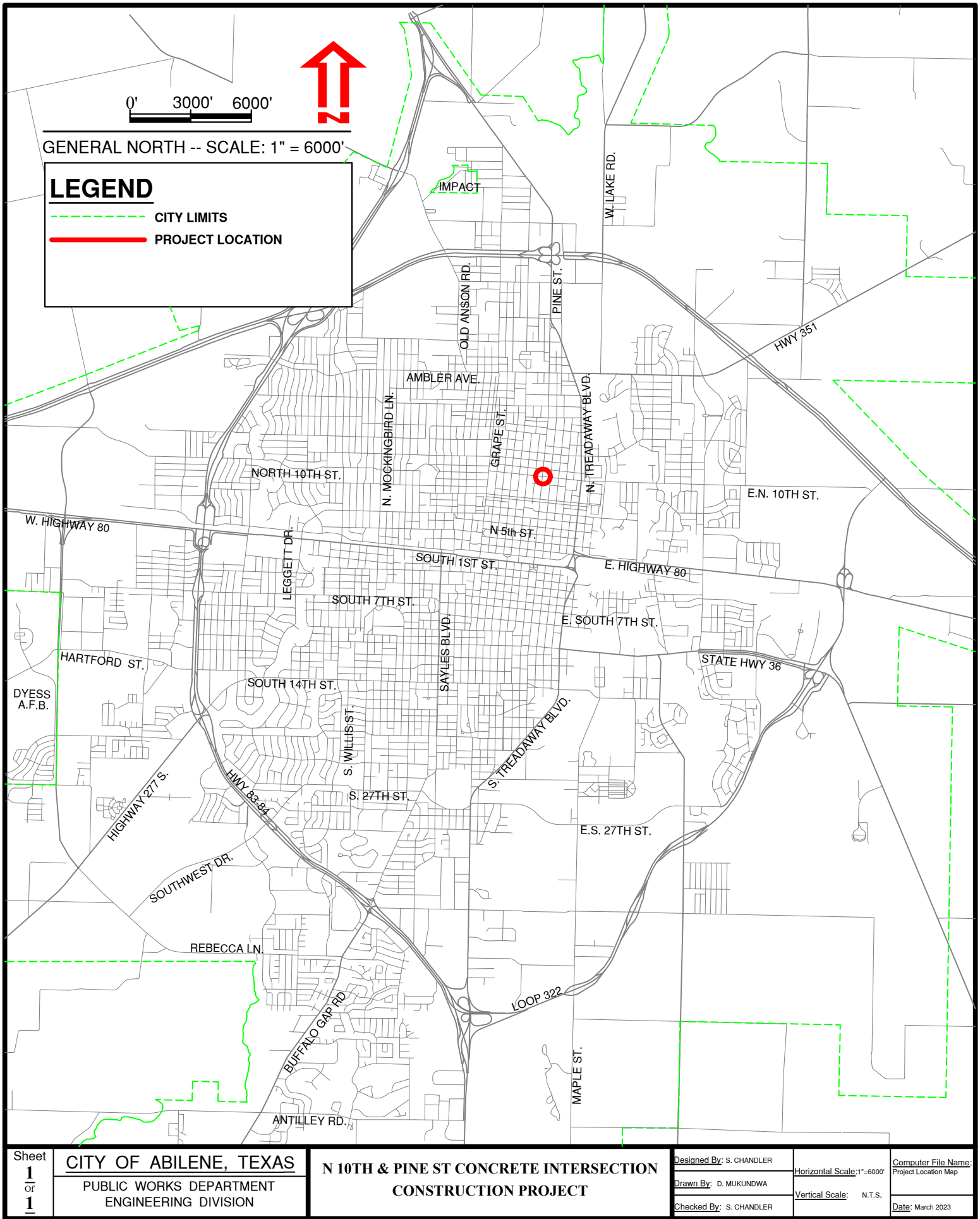
BONTKE BROTHERS
CONSTRUCTION
ABILENE, TX

ITEM	DESCRIPTION	QTY	UNIT	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
1.	N 10 TH & PINE CONCRETE INTERSECTION CONSTRUCTION PROJECT				426,935.00										
BASE BID					426,935.00										
DISCOUNT															
TOTAL BID					426,935.00										

*NOTES: INDICATES RECOMMENDED AWARD

SCOPE OF PROJECT

This construction contract involves removing existing asphalt and replacing with 8" of Type P concrete and signal modifications and pavement marking at the N10th and Pine Street intersection as outlined and shown on the Plan Layout sheets in the Construction Plans.



Sheet
1
of
1

CITY OF ABILENE, TEXAS
PUBLIC WORKS DEPARTMENT
ENGINEERING DIVISION

**N 10TH & PINE ST CONCRETE INTERSECTION
CONSTRUCTION PROJECT**

Designed By: S. CHANDLER

Drawn By: D. MUKUNDWA

Checked By: S. CHANDLER

Horizontal Scale: 1"=6000'

Vertical Scale: N.T.S.

Computer File Name:
Project Location Map

Date: March 2023

Agenda Item:

N 10th & Pine St Concrete Intersection Construction Project

(Max Johnson)





Intersecting Street

Pine St





Resolution: Bid Award #CB-2336 N 10th & Pine St Concrete Intersection Construction Project

- Project includes:
 - Removing existing asphalt at the intersection and replacing with 8" of class "p" concrete.
 - Signal modifications and pavement marking at the intersection of N 10th at Pine St.
- Project Advertised March 05, 2023 and March 12, 2023; bids opened March 28, 2023
- 1 bid received
- Project funded through The Street Maintenance Fee.
- Staff recommends awarding the bid to the best value bidder, Bontke Brothers Construction Co., with a base bid of \$426,935.00.





Questions?





City Council Agenda Memo

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Rodney Taylor, Director

SUBJECT: **19. Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approving Change Order #1 to the Contract with Advanced Water Well Technologies, LLC for Grimes Pump No. 6 (*Rodney Taylor*)

GENERAL INFORMATION

Water Utilities staff is recommending that the Abilene City Council authorize Change Order No. 1 to the Contract with Advanced Water Well Technologies, LLC (Advanced) for the repair of Grimes Water Treatment Plant High Service Pump No. 6. The Change Order provides for repairs not included in the original scope of work, and which were identified after the pump was pulled and disassembled at the Advanced repair shop. The Change Order provides for the repair and/or replacement of normal wear parts, and additional work for exchanging pump bowl and impellers, repairing and epoxy coating the discharge head, and machine work on column pipe, shafts, and bowl assembly flange. The work of this Change Order is necessary to restore the pump to a like-new condition. The total increase in the price paid to Advance pursuant to this Change Order is \$81,120.00. The revised contract price for the total repair is now \$91,570.00, which exceeds the \$50,000 purchasing limit requiring City Council approval. Advanced is able to offer the initial contract for pump repair services through BuyBoard Cooperative Purchasing (BuyBoard Contract 589-19) at contract pricing in compliance with Texas Local Government Code Chapter 271. The total price for the pump repair is \$91,570.00.

SPECIAL CONSIDERATIONS

The Grimes Water Treatment Plant has four operable High Service Pumps. Pumps #1 and #5 are horizontal split case pumps located in the original basement pump room of the plant. Pumps No. 6 and No. 7 are located outdoors immediately south of the plant operations building. Pump No. 7 was recently reinstalled and is operational. Pump No. 6 is currently disassembled in the Advanced repair shop. The pump repair is necessary due to excessive vibration and reduced pumping capacity related to worn internal parts. The original contract provides for Pump No. 6 to be pulled, inspected, and performing a condition assessment. Change Order No. 1 will

provide for all necessary repair work as described in the attached quote including the repairs, reinstallation, and performance verification testing.

FUNDING/FISCAL IMPACT

The repair will utilize Water Utilities Department funds designated for Capital Improvements.

STAFF RECOMMENDATION

Staff recommends that the Abilene City Council authorize the change order No. 1 with Advanced Water Well Technologies, LLC through BuyBoard Cooperative Purchasing for the parts and repairs for Grimes Water Treatment Plant Pump No. 6 in the amount of \$81,120.00, resulting in a total expenditure of \$91,570.00.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. WrittenResolution-WtrDpt-Advanced Water Well Technologies-Change Order No 1-GWTP Pump 6 Repair-4-13-2023
2. Change Order No 1-Advanced WW Tech-Grimes HSP 6-4-13-2023
3. Quote-Advanced WW Tech-Grimes HSP 6-4-13-2023
4. Presentation-Authorize Change Order No 1 to Contract-Advanced Water Well Technologies-Repair of GWTP HS P6-4-13-2023

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS,
AUTHORIZING CHANGE ORDER NO. 1 TO CONTRACT WITH ADVANCED WATER
WELL TECHNOLOGIES, LLC FOR REPAIR OF GRIMES PUMP NO. 6.**

WHEREAS, the City of Abilene (City) owns and operates a Public Water Supply System which includes the Grimes Water Treatment Plant (GWTP); and

WHEREAS, the GWTP includes four high service pumps for transferring treated water into the water distribution system; and

WHEREAS, GWTP high service pump No. 6 is inoperable and in need of repairs and City staff was able to secure its repair through a contract with Advanced Water Well Technologies, LLC (Advanced); and

WHEREAS, the original contract provided for the removal, disassembly, and inspection, and assessment of Pump No. 6 by the Contractor for \$10,450.00; and

WHEREAS, after Advanced pulled and disassembled Pump No. 6 it was determined that the pump needed the replacement of normal wear part and additional work for exchange of pump bowl and impellers, repairing and epoxy coating of the discharge head, and machine work on column pipe, shafts, and the bowl assembly flange; and

WHEREAS, staff recommends authorizing Change Order No. 1 to the Contract with Advanced for the work described in Change Order No. 1 in the amount of \$81,120.00, resulting in the revised contract price of \$91,570.00, which now exceeds \$50,000.00 and requires approval of the City Council; and

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

That the City Manager is authorized to execute Change Order No. 1 to the Contract with Advanced Water Well Technologies, LLC for additional repairs to Grimes Water Treatment Plant High Service Pump No. 6 for \$81,120.00, resulting in the revised contract price of \$91,570.00.

ADOPTED this 13th day of April, 2023.

ATTEST:

Shawna Atkinson, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley E. Smith, City Attorney

CHANGE ORDER



CITY OF ABILENE

CHANGE ORDER NUMBER: 01

1. CONTRACTOR: Advanced Water Well Technologies.
2. Change Order Work Limits:
Sta. N/A to Sta. N/A
3. Type of Change: Minor
(Major/Minor)
4. Reasons: Additional repair beyond the normal wear of the pump after removal and inspection.
5. Describe the work being revised: **Pump impellers, discharge head repair/epoxy coating, ID & OD of column pipe and bowl assembly require rebuild beyond normal wear**
6. New or revised plan sheet(s), sketch(es), and estimates are attached.

Project: Grimes Pump #6
Street: 209 E Hwy 80
Contract Number:

Each signatory hereby warrants that each has the authority to execute this Change Order (CO).

The contractor must sign the Change Order and, by doing so, agrees to waive any and all claims for additional compensation due. THE CONTRACTOR Date: <u>3-27-23</u> (Signature) <u>[Signature]</u> Typed/Printed Name: <u>Shawn Marlow</u> Typed/Printed Title: <u>President</u>	<i>The following information must be provided:</i> Change in contract time: N/A Original contract price: \$10,450.00. Existing contract price: * \$10,450.00 Amount added or subtracted by this CO: \$81,120.00 added Revised Contract Price: \$91,570.00 *Includes previous COs
---	--

RECOMMENDED FOR EXECUTION:

Inspection Services Manager

Date

City Engineer

Date

Director

Date

City Engineer's Seal:



14394 E INTERSTATE HWY 10
CONVERSE, TX 78109
OFFICE: (830) 865-2362

QUOTATION

PROJECT NAME / NUMBER: GRIMES #6 REPLACEMENT PUMP / REPAIRS
QUOTATION NUMBER: 20230330-DA1
DATE: 3/30/23
CUSTOMER P.O. NUMBER: _____
CUSTOMER NAME: CITY OF ABILENE
ADDRESS (LINE 1): _____
ADDRESS (LINE 2): _____
PHONE NUMBER: _____
EMAIL ADDRESS: _____

PRIMARY SCOPE OF WORK:		SALES REP: Chris Richey		
No.	DESCRIPTION	Unit	Price	Line Total
1	20 EKH 1 STAGE WITH SS IMPELLER, EPOXY COAT EXTERIOR SURFACES OF PUMP BOWLS (DESIGN CONDITION BASED ON CITY OF ABILENE CONDITIONS OF SERVICE 5730 GPM @ 170 TDH, (ONCE INSTALLED PUMP WILL SYNC TO SYSTEM HEAD AND COULD MAKE MORE OR LESS FLOW DEPENDING ON IF THE ACTUAL HEAD CONDITIONS VARY FROM THE DESIGN CONDITIONS PROVIDED, OR IF THE GPM AND HEAD REFERENCE ON THE DESIGN CURVE VARIES FROM ACTUAL AMOUNT PUMPED WITHIN NORMAL SYSTEM CONDITIONS). IF CERTIFIED PUMP TESTING IS A PROJECT REQUIREMENT A QUOTE CAN BE PROVIDED AT THE REQUEST OF CITY OF ABILENE AND ESTIMATED LEADS MUST BE EXTENDED TO COMPLETE	1	\$ 32,608.00	\$ 32,608.00
2	FLANGED COLUMN PIPE TO ADAPT TO TOP OF NEW PUMP BOWL AND MATCH EXISTING LENGTH, EPOXY COAT INTERIOR AND EXTERIOR SURFACES	1	\$ 13,875.00	\$ 13,875.00
3	1 15/16" X 120 3/8" X 10 thread LH T and C 416 SS LINE SHAFT. (FINAL LENGTH TBD)	1	\$ 960.00	\$ 960.00
4	1 15/16" X 59" X 10 thread LH T and C SS LINE SHAFT (FINAL LENGTH TBD)	1	\$ 672.00	\$ 672.00
5	1 15/16" 10 thread LH motor shaft with shaft coupling, adjusting nut and gib key (FINAL LENGTH TBD)	1	\$ 1,070.00	\$ 1,070.00
6	custom 14" flanged spider bearing retainer with bronze bushing nominal for 1 15/16" shaft, male registers on both sides.	1	\$ 3,505.00	\$ 3,505.00
7	BLAST INTERIOR AND EXTERIOR SURFACES OF EXISTING DISCHARGE HEAD AND RISER PIPE. FURTHER INSPECT EXISTING EQUIPMENT BEFORE EPOXY COATING. (ONCE BLASTED IF THE DISCHARGE HEAD OR RISER PIPE IS DETERMINED TO NOT MEET OUR INSPECTION REQUIREMENTS, RECOMMENDATION TO REPAIR OR REPLACE WILL BE PROVIDED, A CHANGE ORDER WILL THEN BE PROVIDED FOR EITHER REPAIRS OR A NEW DISCHARGE HEAD AND OR RISER)	1	\$ 2,400.00	\$ 2,400.00
8	EPOXY COAT INTERIOR AND EXTERIOR SURFACES OF EXISTING DISCHARGE HEAD AND RISER PIPE	1	\$ 2,950.00	\$ 2,950.00
9	REBUSH AND REPACK EXISTING STUFFING BOX, REPLACE STEADY BEARING ASSEMBLY	1	\$ 3,000.00	\$ 3,000.00
10	TRUCKING AND FREIGHT FROM LOCAL AND NON LOCAL SUPPLIERS	1	\$ 3,800.00	\$ 3,800.00
11	SHOP LABOR TO ASSEMBLE DISCHARGE HEAD, COLUMN PIPE AND PUMP BOWLS	16	\$ 225.00	\$ 3,600.00
12	AFTER ASSEMBLED SHOP LABOR TO TOUCH UP EXTERIOR SURFACES WITH EPOXY COATINGS	4	\$ 150.00	\$ 600.00
13	LOAD OUT FOR TRANSPORT, MOBILIZE TO SITE WITH CRANE TRUCK, SUPPORT TRUCK, TRAILER AND CREW, INSTALL PUMP, AND START UP AND TEST	24	\$ 300.00	\$ 7,200.00
14	PROJECT SUPERVISOR DAY RATE	2	\$ 650.00	\$ 1,300.00
15	3 MAN CREW PER DIEM PER DAY	3	\$ 550.00	\$ 1,650.00
16	FUEL SURCHARGE TO COMPLETE	1	\$ 800.00	\$ 800.00

Taxable (Yes/No): TBD Tax Rate: TBD % Applicable sales tax will be charged when invoiced.

Subtotal: \$ 81,120.00

Sales Tax: \$ -

Total: \$ 81,120.00

	AT TIME OF QUOTE LEAD TIMES ON MATERIALS ARE ESTIMATED AT 16 TO 20 WEEKS. ONCE MATERIALS ARE RECEIVED FROM ALL SUPPLIERS CONTRACTOR WILL THEN REQUIRE A MINIMUM OF AN ADDITIONAL 2 TO 5 WEEKS TO ASSEMBLE AND INSTALL. LEAD TIMES ON MATERIALS ARE ALWAYS SUBJECT TO CHANGE AT TIME OF ACTUAL ORDER; ANY DELAYS OR DEFECTS OF MATERIALS COULD CREATE ADDITIONAL UNEXPECTED LEAD TIMES. AVAILABILITY OF MATERIALS AND INSTALLATION ARE ALWAYS SOLELY BASED ON PRODUCT AVAILABILITY AND WORK LOAD AT TIME OF ORDER.		\$ -	\$ -
17	PAYMENT BOND	1	\$ 1,130.00	\$ 1,130.00

Regulated by:
Texas Department of Licensing and Regulation
PO Box 12157 Austin, TX 78157 1-800-803-9202

Subtotal with Alternate: _____
Sales Tax with Alternate: \$ -
Total with Alternate: \$ -

ALL LABOR HOURS OF SERVICE TO COMPLETE IS ESTIMATED, CUSTOMER TO BE INVOICED ACTUAL LABOR HOURS REQUIRED TO COMPLETE PER THE HOURLY RATES AS OUTLINED. CITY TO PROVIDE HIGH VOLTAGE ELECTRICIAN IF CONTROLS REPAIRS OR TESTING IS REQUIRED, OR CONTRACTOR TO PROVIDE A QUOTATION FOR ANY ELECTRICAL SERVICES OR REPAIRS DETERMINED NECESSARY TO COMPLETE.

SHIPMENT:

SHIPPING DETAILS:

Proposed Start Date:

All prices above are subject to Federal, State and Local Sales Taxes.

This quotation will automatically expire if Purchaser does not deliver

a written acceptance to this contract by: 30 DAYS

Advanced Water Well Technologies
14394 E INTERSTATE HIGHWAY 10
CONVERSE, TX 78109
(Contractor)

ACCEPTANCE OF THIS CONTRACT: The above prices, specifications, and conditions are satisfactory to the purchaser and are hereby accepted with signature below, Fax, Email, or verbal conformation. Purchaser authorizes Advanced Water Well Technologies ("AWWT") and its subcontractors to do the work as specified. All work is to be completed as specified and according to standard industry practices. Any additional work or materials required due to unknown well conditions will result in an extra charge over and above the estimate. Our workers are fully covered by Workman's Compensation Insurance. We warrant our craftsmanship against craftsmanship defects for one year; defects to be determined on a case by case basis by AWWT. There is a manufacturers warranty on equipment for one year. The manufacturer determines if the equipment will be warranted or not on a case by case basis. Payment is due upon receipt of invoice and balances past due after 30 days are subject to 15% interest per annum.

PURCHASER: _____

ADDRESS (LINE 1): _____

SIGNATURE: _____

ADDRESS (LINE 2): _____

DATE: _____

PHONE NUMBER: _____

Authorize Change Order No. 1 to Contract with
Advanced Water Well Technologies, LLC
for the Repair of
Grimes Water Treatment Plant High Service Pump No. 6





GWTP HSP NO. 6

- The Grimes Water Treatment Plant has four High Service Pumps for transferring treated water into the water distribution system.
- GWTP High Service Pump No. 6 is inoperable and in need of repairs.
- Advanced Water Well Technologies is contracted for the removal and inspection of Pump No. 6 and an assessment in the amount of \$10,450.00.
- Change Order No. 1 provides for repairs including replacement of normal wear parts and additional work on impellers, epoxy coatings, and machining.



CITY OF
ABILENE
T E X A S



GWTP HSP NO. 6

- After removal and disassembly by Advanced, it is apparent that routine and additional repairs are needed to return the pump to near like-new condition.
- Change Order No. 1 provides for both repair of normal wear parts and additional work consisting of exchanging pump bowls and impellers, repairing and recoating the discharge head, and machining work on columns, shafts and the pump bowl flange costing \$81,120.00.
- The cost of Change Order No. 1 results in a revised contract value of \$91,570.00, which exceeds \$50,000 and requires approval of the Abilene City Council.





GWTP HSP NO. 6



GRIMES WATER TREATMENT PLANT

HIGH SERVICE PUMPS #6 & #7



Authorize Change Order No. 1 to Contract with
Advanced Water Well Technologies, LLC
for the Repair of
Grimes Water Treatment Plant High Service Pump No. 6
Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: **20. Ordinance (Final Reading) Z-2023-04:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From Sitzes Cleburne LP To Change Zoning From Office To PDD-180 To Allow For Self-Storage Units With A Base Zoning Of Office. Located At 1325 Hickory St. *(Tim Littlejohn)*

GENERAL INFORMATION

The applicant intends to remodel the existing building and use it as a temperature-controlled self-storage facility. The base zoning of PDD-180 would be O.

SPECIAL CONSIDERATIONS

Office (O) zoning is north, west, and south of the subject site. Medium Density (MD) zoning is east of the site.

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval by a vote of 6-0.

ATTACHMENTS:

1. Z-2023-04 Ordinance
2. Z-2023-04 Staff Report RSA
3. 2022-10-26-A-201-Exterior-Elevations
4. 2022-10-26-G-101-Life-Safety-Information
5. Z-2023-04

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 23rd day of March, 2023.

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 17th day of February, 2023, 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 13th day of April, 2023, 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 13th day of April, 2023.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

ORDINANCE NO. _____

EXHIBIT A

Change the zoning classification of the following described land, from the Office (O) district to the Planned Development (PDD-180) district.

Location: The North 145.4 feet, South 290.4 feet and West 140 feet of Lot 2, Block 202, Original Town of Abilene, Abilene, Taylor County, Texas.

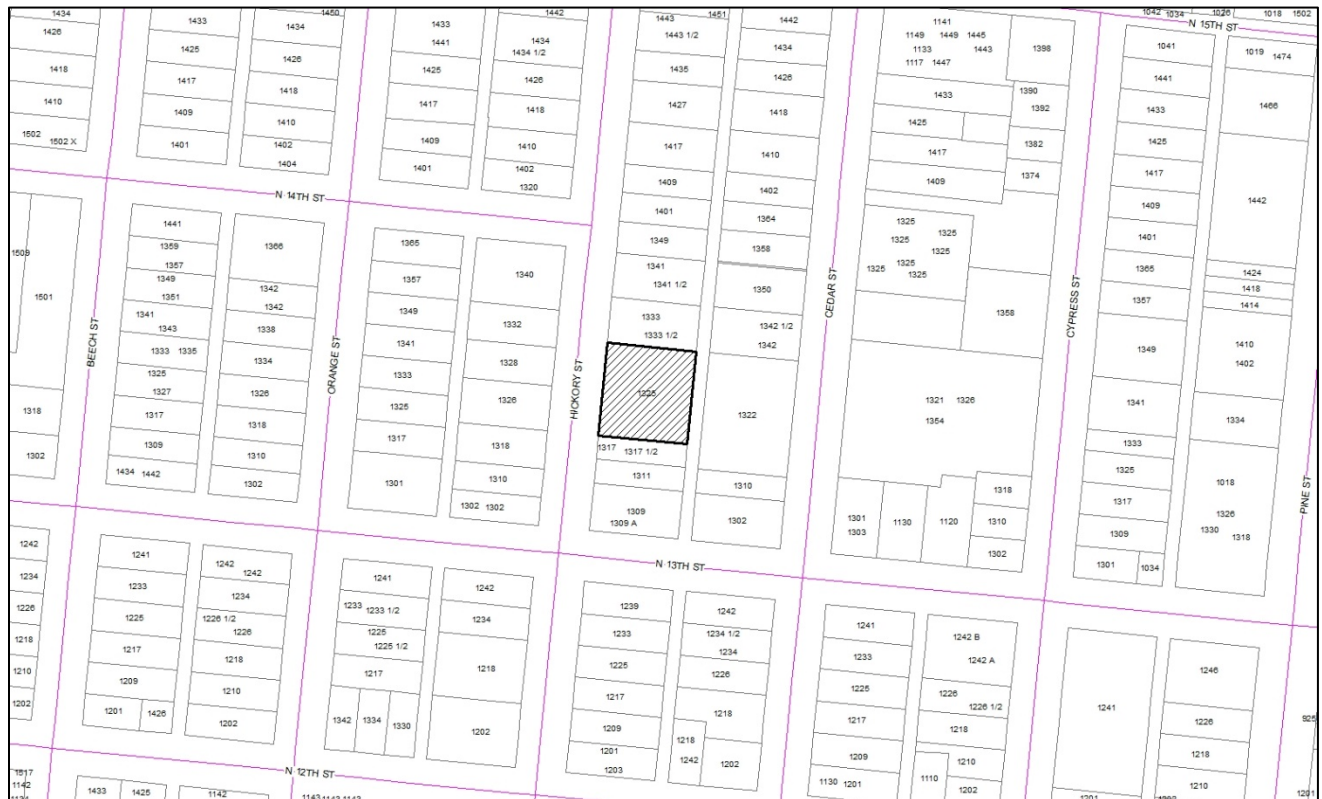


EXHIBIT B

Proposed Base Zoning District, Land Uses, and Building Elevations

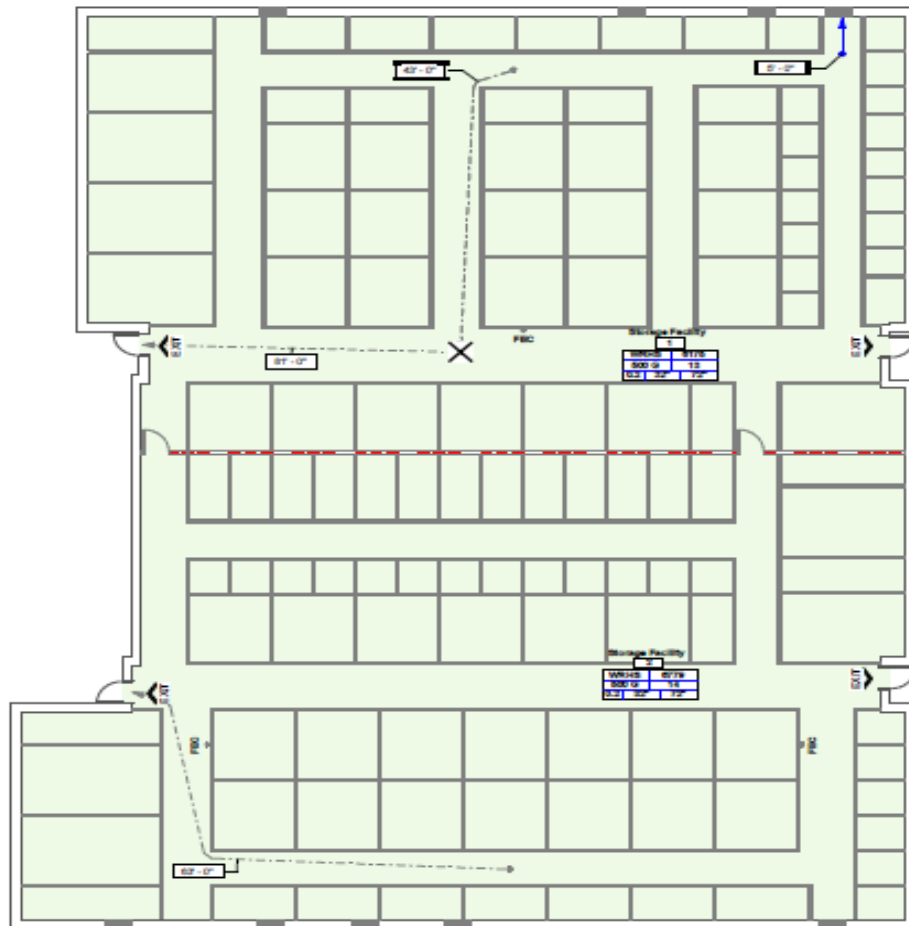
Base Zoning – Office (O), subject to all O district development standards

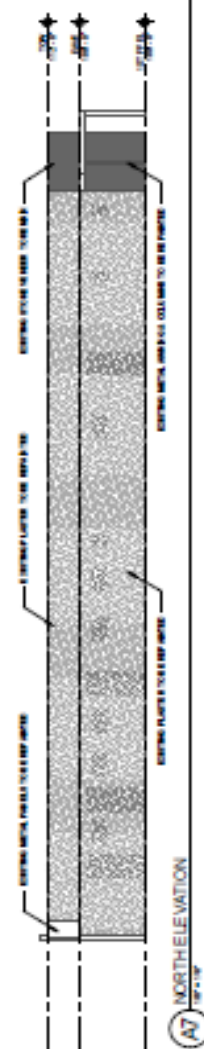
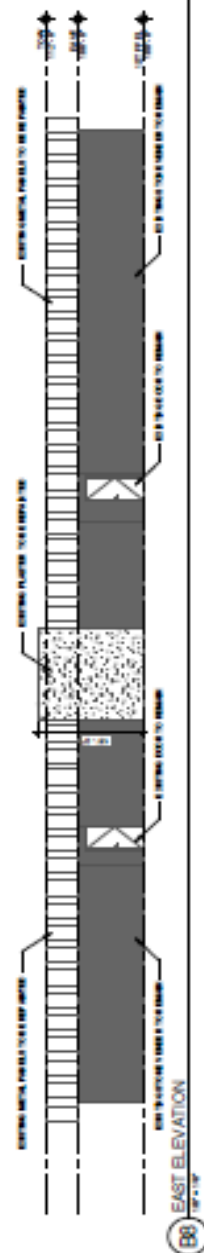
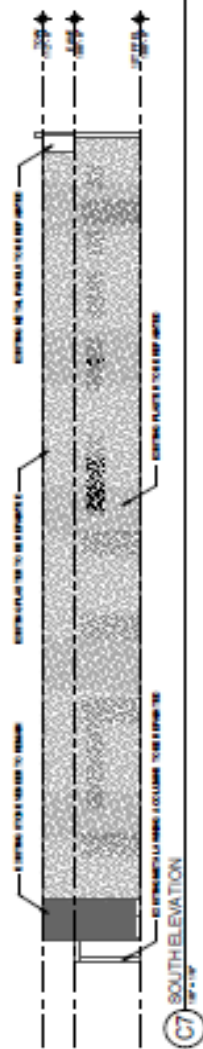
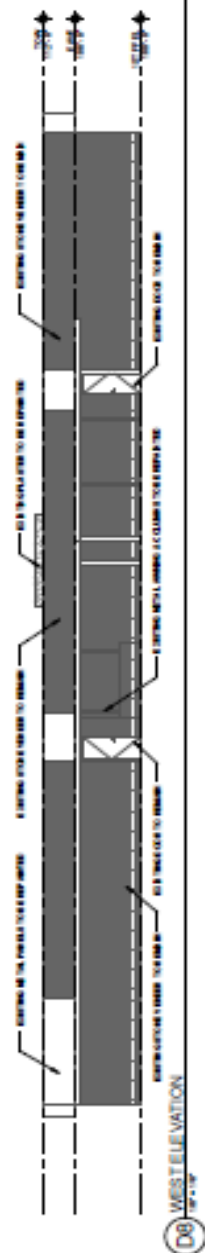
Permitted Uses – All uses permitted by right in the Office district and an indoor self-storage warehouse facility shall be a permitted.

Hours of Operation – The hours of operation for an indoor self-storage facility shall be limited to 6:00 a.m. to 10:00 p.m. daily.

Building Elevations –

The building exterior, if converted into an indoor self-storage warehouse, shall be designed in accordance with the below floor plan and building elevations.



[illegible][illegible]

Enprotec | Hibbs & Todd
 10000 Highway 100, Suite 100, Dallas, TX 75243-4600 • 214.343.4300 • www.enprotec.com
 10000 Highway 100, Suite 100, Dallas, TX 75243-4600 • 214.343.4300 • www.enprotec.com

CONTRACT NO.	DATE	DESCRIPTION
100-100000-001	10/1/2010	100-100000-001
100-100000-002	10/1/2010	100-100000-002
100-100000-003	10/1/2010	100-100000-003
100-100000-004	10/1/2010	100-100000-004
100-100000-005	10/1/2010	100-100000-005
100-100000-006	10/1/2010	100-100000-006
100-100000-007	10/1/2010	100-100000-007
100-100000-008	10/1/2010	100-100000-008
100-100000-009	10/1/2010	100-100000-009
100-100000-010	10/1/2010	100-100000-010
100-100000-011	10/1/2010	100-100000-011
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100-100000-062	10/1/2010	100-100000-062
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100-100000-064	10/1/2010	100-100000-064
100-100000-065	10/1/2010	100-100000-065
100-100000-066	10/1/2010	100-100000-066

Slates Storage - Facility Assessment
3125 Hickory Street
Abilene, TX 79601

40058.22
A-201

ZONING CASE Z-2023-04

STAFF REPORT



Scheduled Hearings

Planning & Zoning Commission: March 7, 2023

City Council 1st Reading: March 23, 2023

City Council 2nd Reading: April 13, 2023

Applicant

Owner: Sitzes Cleburne LP

Agent: Tyler Sitzes

Case Manager

Clarissa Ivey – Planner

Request

Rezoning of approximately 0.46 acres from the Office (O) zoning district to the Planned Development (PDD-180) zoning district. The applicant intends to remodel the existing building and use it as temperature controlled self-storage facility. The base zoning of PDD-180 would be O.

Location

1325 Hickory Street. The legal description is the North 145.4 feet, South 290.4 feet and West 140 feet of Lot 2, Block 202, Original Town of Abilene, Abilene, Taylor County, Texas.

Background

This property has been part of Original Town since 1895 and was developed in 1955. The last record for this property shows that in 1996 the property was being used as a clinic. It is unclear when the property was abandoned but Google imaging shows the property has been vacant and deteriorating since 2007.

Zoning, Existing and Proposed Land Use

Office (O) zoning is north, west, and south of the subject site. Medium Density (MD) zoning is east of the site.

Criteria Assessment

Section 1.4.1.4 of Abilene's Land Development Code states that, in making a determination 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 existing Future Land Use Map (FLUM) recommends *Low Density Residential* uses for this site, which is contrary to existing zoning of the site and historic use of the site. The proposed FLUM recommends *Medium Density Residential* uses.

(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 subject property has been used for general retail uses since 1955 but has been vacant since approximately 2007. It would be beneficial to the surrounding neighborhood put the building on this lot into operation because unused properties will often deteriorate and become a catalyst for blight and illegal activity.

All of the operations associated with the proposed use would be indoors, meaning that the surrounding neighborhood should not be adversely affected. The intensity of such an operation with limited traffic would be on par with office uses.

In the past 25 years, it has become commonplace to locate self-storage facilities in non-metal attractive buildings that do not look industrial closer to the neighborhoods that they will serve. This proposal is consistent with that trend.

(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 has adequate utility services available.

(4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.

There are no known other factors that would substantially affect public health, safety, morals, or general welfare.

Staff Recommendation

Staff recommends **approval**.

Notification

TABLE 1

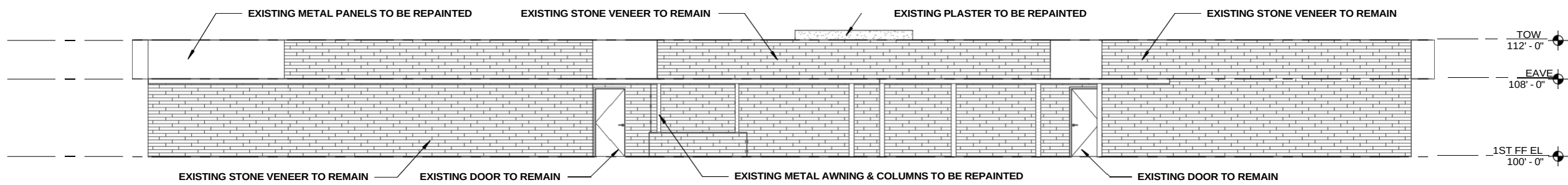
Owner

OWNER	Property ID	SITUS	Response
THE SUM OF YOU COUNSELING PLLC	19904	1317 HICKORY ST	
THE SUM OF YOU COUNSELING PLLC	16965	1317 1/2 HICKORY ST	
TEXAS MIDWEST HOLDINGS LLC	20448		
DINH DON	20448	1326 HICKORY ST	
SITZES CLEBURNE LP	19397	1325 HICKORY ST	
GONZALES RAMERO M	19397	1401 HICKORY ST	
SCHULTZ DEAN ALLEN JR	20038	1309 HICKORY ST	
SCHULTZ DEAN ALLEN JR	20038	1309 A HICKORY ST	
SANCHEZ SERGIO VILLALPANDO JR & MARIA	15986	1333 HICKORY ST	
SANCHEZ SERGIO VILLALPANDO JR & MARIA	40520	1333 1/2 HICKORY ST	
MC FADIN T E	40404	1342 1/2 CEDAR ST	
MC FADIN T E	39995	1342 CEDAR ST	
TEXAS MIDWEST HOLDINGS LLC	16112	1358 CEDAR ST	
PHILLIPS DAVID L	19777	1340 HICKORY ST	
PHILLIPS DAVID L	21126	1332 HICKORY ST	
CERVANTES JUAN A & ROSALIA R	21126	1318 HICKORY ST	
TEXAS MIDWEST HOLDINGS LLC	20711	1364 CEDAR ST	
LOPEZ DAVID & MARIA DANIELA	40268	1322 CEDAR ST	
CHEN ESTHER JIAMIAN 2008 REV LIV TR	45411	1341 HICKORY ST	
CHEN ESTHER JIAMIAN 2008 REV LIV TR	19642	1341 1/2 HICKORY ST	
MASCORRO PROPERTIES LLC SERIES 1311	20581	1311 HICKORY ST	
PHILLIPS DAVID L	20171	1328 HICKORY ST	
BLANCQ ELIZABETH	45268	1310 HICKORY ST	
ALMENDAREZ JOSE M & ROSA L	45268	1349 HICKORY ST	
E P THOMAS FAMILY	20319	1350 CEDAR ST	
LOPEZ DAVID & MARIA DANIELA	20171	1310 CEDAR ST	
MALEA LLC SERIES H	45268	1302 HICKORY ST	
MALEA LLC SERIES H	45268	1302 N 13TH ST	
BEATRIZ HECTOR	20319	1302 CEDAR ST	

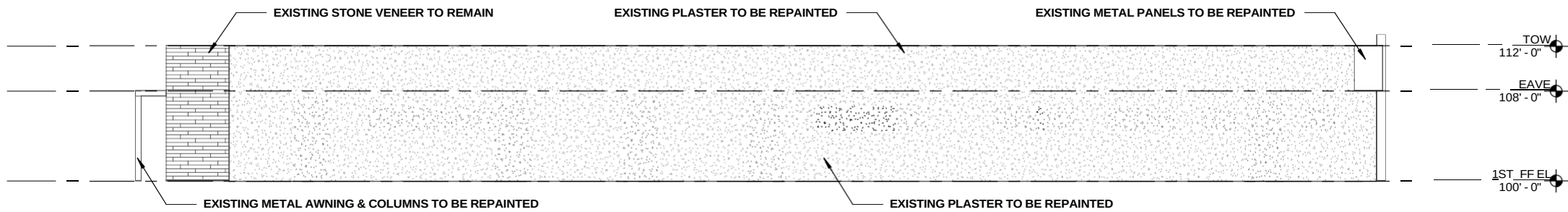
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ZONING MAP

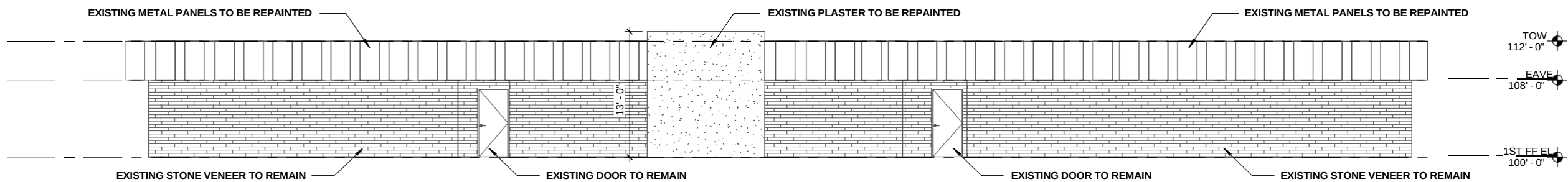




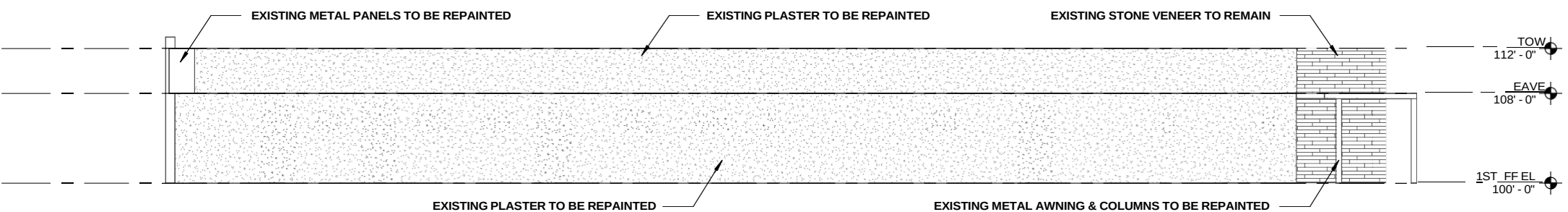
D8 WEST ELEVATION
1/8" = 1'-0"



C7 SOUTH ELEVATION
1/8" = 1'-0"



B8 EAST ELEVATION
1/8" = 1'-0"



A7 NORTH ELEVATION
1/8" = 1'-0"

NO.	REVISION	DATE
-	Project Status	00/00/0000

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Designer
DRAWN BY
Author
CHECKED BY
Checker

Sitzes Storage - Facility Assessment
3125 Hickory Street
Abilene, TX 79601

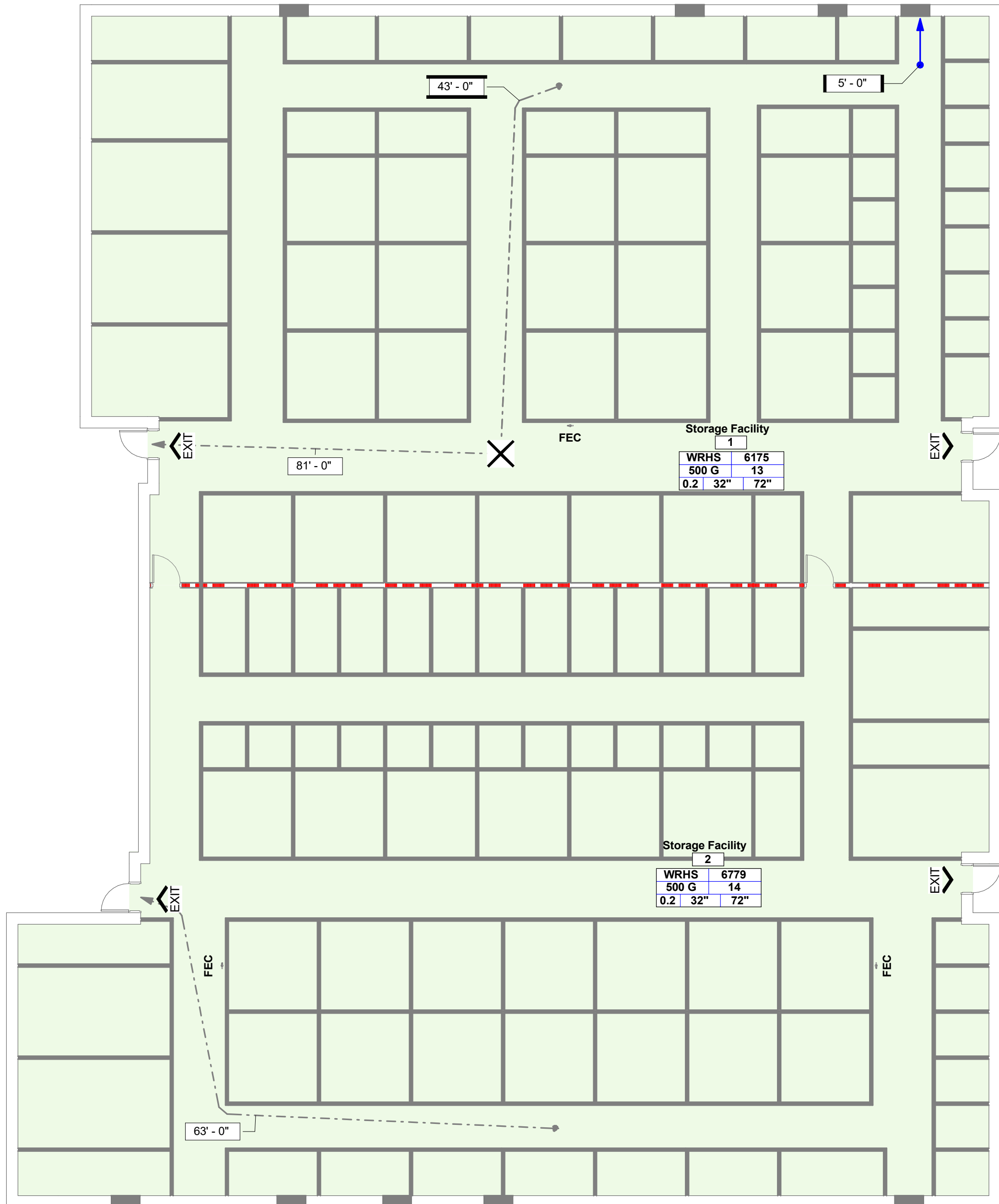
Exterior Elevations

PROJECT NO.:
40058.22

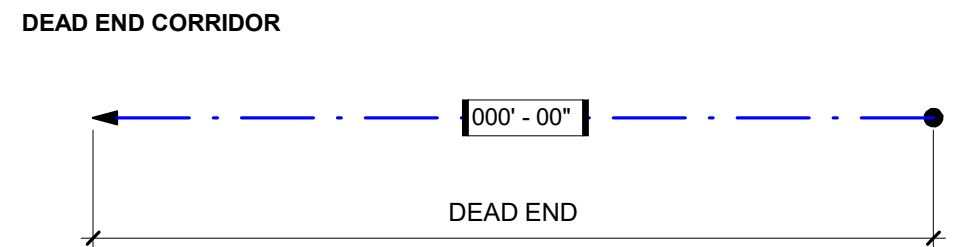
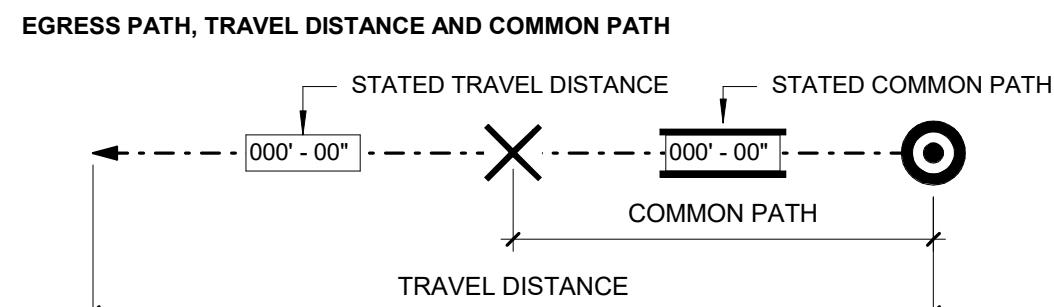
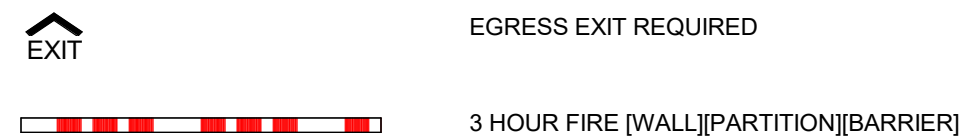
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A-201

10/26/2022 3:51:39 PM
R_V23

1 FIRST FLOOR - LIFE SAFETY PLAN
1" = 10'-0"



LEGEND



ABBREVIATIONS

200'	---	DISTANCE BETWEEN EXITS
EW=36"		EXIT WIDTH PROVIDED AT SPECIFIC EXIT
GSF		GROSS SQUARE FOOT
NSF		NET SQUARE FOOT
FEC		FIRE EXTINGUISHER CABINET
TD		TRAVEL DISTANCE
CPOT		COMMON PATH OF TRAVEL
(M)DBE		(MINIMUM) DISTANCE BETWEEN EXITS
OL		OCCUPANT LOAD

					FUNCTION OF SPACE (TABLE 1004.1.2)
					TOTAL FLOOR AREA (SF)
ASSEM	2080				CALCULATED OCCUPANT LOAD OF SPACE
15 NET	139				EGRESS WIDTH PROVIDED (INCHES)
.2	27.8"	140"			MINIMUM EGRESS WIDTH REQUIRED (INCHES)
					EGRESS WIDTH FACTOR (SECTION 1005.3.1 FOR STAIRS; 1005.3.2 FOR OTHERS)
					FLOOR AREA (SF) PER OCCUPANT (TABLE 1004.1.2)

					TOTAL OCCUPANT LOAD PER EXIT
459	0.2				EGRESS WIDTH FACTOR (SECTION 1005.3.1 FOR STAIRS; 1005.3.2 FOR OTHERS)
32"	36"				EGRESS WIDTH PROVIDED (INCHES)
					MINIMUM EGRESS WIDTH REQUIRED (INCHES)

EGRESS

TOTAL OCCUPANT LOAD FOR THE BUILDING	25 PEOPLE
TOTAL OCCUPANT LOAD EGRESS WILL ACCOMMODATE	144 PEOPLE
EGRESS WIDTH REQUIRED	
25 X 0.2 (SECTION 1005.3.1 FOR STAIRS; 1005.3.2 FOR OTHERS)	5.2 INCHES
EGRESS PROVIDED	36 INCHES

MAXIMUM ALLOWABLE TRAVEL DISTANCE (TABLE 1016.2)	300 FEET (W/O SPRINKLERS)
LONGEST TRAVEL DISTANCE	81 FEET (W/O SPRINKLERS)

MAXIMUM DEAD END LIMIT (SECTION 1018.4)	20 FEET
MAXIMUM DEAD END LIMIT PROVIDED	5 FEET

COMMON PATH OF EGRESS TRAVEL (1014.3)	75 FEET
COMMON PATH OF EGRESS TRAVEL PROVIDED	43 FEET

TWO EXITS REQUIRED WITH OCCUPANT LOAD OF 30 PLUS (TABLE 1015.1)	NO
---	----

MINIMUM NUMBER OF EXITS FOR OCCUPANT LOAD (TABLE 1021.2 & 1021.2.4)	
1-500	2 EXITS
501-1000	3 EXITS
MORE THAN 1000	4 EXITS

FIRE PROTECTION RQMTS (TABLE 601)

CONSTRUCTION TYPE: TYPE II-B

STRUCTURAL FRAME	0 HOUR(S)
EXTERIOR BEARING WALLS	0 HOUR(S)
INTERIOR BEARING WALLS	0 HOUR(S)
FLOOR CONSTRUCTION	0 HOUR(S)
ROOF CONSTRUCTION	0 HOUR(S)
EXTERIOR WALLS (TABLE 602)	0 HOUR(S) TYPE OF FIRE DOORS 0 HR.
CORRIDORS (TABLE 1018.1)	0 HOUR(S) W/O SPRINKLER SYSTEM

SPRINKLED BUILDING: NO
NOTE: IN LIEU OF SPRINKLER SYSTEM FOR BUILDING OVER 12,000 SF., 3HR FIRE BARRIER HAS BEEN CREATED

PLUMBING FIXTURE RQMTS - IPC

OCC.	USE GROUP	OCCUPANT LOAD (ACTUAL)	DESCRIPTION:	WATER CLOSET		LAV		DRINK FOUNT. REF. 410.1	OTHER	
				M	F	M	F		SERVICE SINK	
STOR.	S-1	25	STORAGE FACILITY	0	0	0	0	0	0	0
			TOTAL REQUIRED	0	0	0	0	0	0	0
			TOTAL PROVIDED	0	0	0	0	0	0	0

NOTE: FACILITY IS UNOCCUPIED, NO PLUMBING FIXTURES PROVIDED/REQUIRED.

GENERAL NOTES

- UL ASSEMBLIES INDICATED ESTABLISH BASIS PERFORMANCE. OTHER ASSEMBLIES MAY BE CONSIDERED AT DISCRETION OF ARCHITECT IF EQUIVALENT PERFORMANCE IS PROVIDED. SUBSTITUTION PROPOSALS SHALL INCLUDE CHANGES REQUIRED TO COMPONENTS OF ASSEMBLY. RATED ASSEMBLIES TO BE IDENTIFIED ABOVE CEILING AS REQUIRED BY LOCAL CODE AND THE AHJ.
- FIRE EXTINGUISHERS, (IFC SECTION 906 AND NFPA 10; CHAPTER 6 AND TABLE 6.2.1.1)
- A. WAREHOUSE OCCUPANCY
 - CLASS A - LIGHT HAZARD OCCUPANCY
 - MAXIMUM FLOOR AREA FOR UNIT - 11,250 SF
 - MAXIMUM TRAVEL DISTANCE TO EXTINGUISHER - 75 FT.

GENERAL CONSTRUCTION INFORMATION

APPLICABLE CODES:

BUILDING	IBC 2012
PLUMBING	IPC 2012
MECHANICAL	IMC 2012
ELECTRICAL	NEC 2014
FIRE	IFC 2021
ENERGY	IECC 2012
ACCESSIBILITY	2012 TAS, 2010 ADA/SAD

BUILDING INFORMATION

BUILDING: ENTIRE

DESIGN CONDITIONS	PROVIDED
OCCUPANCY CLASSIFICATION	S-1
CONSTRUCTION TYPE	II-B
FLOOR AREA - FIRST FLOOR	12,954
STORIES ⁽²⁾	1
BUILDING HEIGHT ⁽²⁾	12'-0"
SPRINKLER SYSTEM PROVIDED	NO
SPRINKLER SYSTEM TYPE ⁽⁴⁾	N/A

SINGLE & MULTI STORY NON-SPRINKLED	PROVIDED	ALLOWED	COMPLIES
AREA PER FLOOR (SQUARE FEET)	12,955	26,000	YES
STORIES	1	3	YES
HEIGHT	12'-0"	55'	YES
MAX. TOTAL BLDG. AREA (INCLUDING ALL STORIES)		55'	YES

NOTES

- REFER TO 502.1 FOR DEFINITION OF "BASEMENT"
- REFER TO SECTION 504.2 FOR LIMITATIONS ON GROUPS H, I, & R OCCUPANCIES WITH A SPRINKLER SYSTEM
- FOR H OCCUPANCY LIMITATIONS, REFER TO SECTION 506.3, EXCEPTION #1
- REFER TO SECTION 506.4, EXCEPTION #2 FOR AREA LIMITATIONS OF R OCCUPANCIES USING A SPRINKLER SYSTEM COMPLYING WITH NFPA 13R
- REFER TO SECTION 507 FOR UNLIMITED AREA BUILDING REQUIREMENTS

OCCUPANT LOAD (TAB 1004.1.2)

FUNCTION OF SPACE	OCCUPANT PER SF
ACCESSORY STORAGE AREAS, MECHANICAL	
EQUIPMENT ROOM	300 GROSS
AGRICULTURAL BUILDING	300 GROSS
AIRCRAFT HANGARS	500 GROSS
AIRPORT TERMINAL	
BAGGAGE CLAIM	20 GROSS
BAGGAGE HANDLING	300 GROSS
CONCOURSE	100 GROSS
WAITING AREAS	15 GROSS
ASSEMBLY	
GAMING FLOORS (KENO, SLOTS, ETC.)	11 GROSS
ASSEMBLY W/ FIXED SEATS	SEE SECTION 1004.7
ASSEMBLY WITHOUT FIXED SEATS	
CONCENTRATED (CHAIRS ONLY-NOT FIXED)	7 NET
STANDING SPACE	5 NET
UNCONCENTRATED (TABLES AND CHAIRS)	15 NET
BOWLING CENTERS, ALLOW 5 PERSONS FOR EACH LANE INCLUDING 15 FEET OF RUNWAY, AND FOR ADDITIONAL AREAS	7 NET
BUSINESS AREAS	100 GROSS
COURT ROOMS-OTHER THAN FIXED SEATING AREAS	40 NET
DAY CARE	35 NET
DORMITORIES	50 GROSS
EDUCATIONAL	
CLASSROOM AREA	20 NET
SHOPS AND OTHER VOCATIONAL ROOM AREAS	50 NET
EXERCISE ROOMS	50 GROSS
H-S FABRICATION AND MANUFACTURING AREAS	200 GROSS
INDUSTRIAL AREAS	100 GROSS
INSTITUTIONAL AREAS	
INPATIENT TREATMENT AREAS	240 GROSS
OUTPATIENT AREAS	100 GROSS
SLEEPING AREAS	120 GROSS
KITCHENS, COMMERCIAL	200 GROSS
LIBRARY	
READING ROOM	50 NET
STACK AREA	100 GROSS
LOCKER ROOMS	50 GROSS
MERCANTILE	
AREAS ON OTHER FLOORS	60 GROSS
BASEMENT AND GRADE FLOOR LEVELS	30 GROSS
STORAGE, STOCK, SHIPPING AREAS	300 GROSS
PARKING GARAGES	200 GROSS
RESIDENTIAL	200 GROSS
SKATING RINKS, SWIMMING POOLS	
RINK AND POOL	50 GROSS
DECKS	15 GROSS
STAGES AND PLATFORMS	15 NET
WAREHOUSES	500 GROSS

OCCUPANT LOAD	# OF PEOPLE
WAREHOUSE - Area 1 6,175 @ 500 SF PER PERSON	12
WAREHOUSE - Area 2 6,779 @ 500 SF PER PERSON	13
TOTAL	25

NO.	REVISION	DATE
-	Project Status	00/00/0000

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DRAWN BY Author
CHECKED BY Checker

Sitzes Storage - Facility Assessment
3125 Hickory Street
Abilene, TX 79601
Life Safety Information

PROJECT NO.:
40058.22
SHEET NO.
G-101



REZONE REQUEST

Case:	Z-2023-04
Owner:	Sitzes Cleburne LP
Agent:	Tyler Sitzes
Request:	Rezone from Office (O) to PDD-180 (Base Zoning: Office)
Location:	1325 Hickory Street
Notification:	0 in Favor, 0 Opposed
Planning & Zoning:	March 7, 2023
City Council Hearing:	March 23, 2023 April 13, 2023





Z-2023-04 LOCATION MAP



Aerial Map



Legend

- Z-2023-04
- CourierParcels



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TEXAS



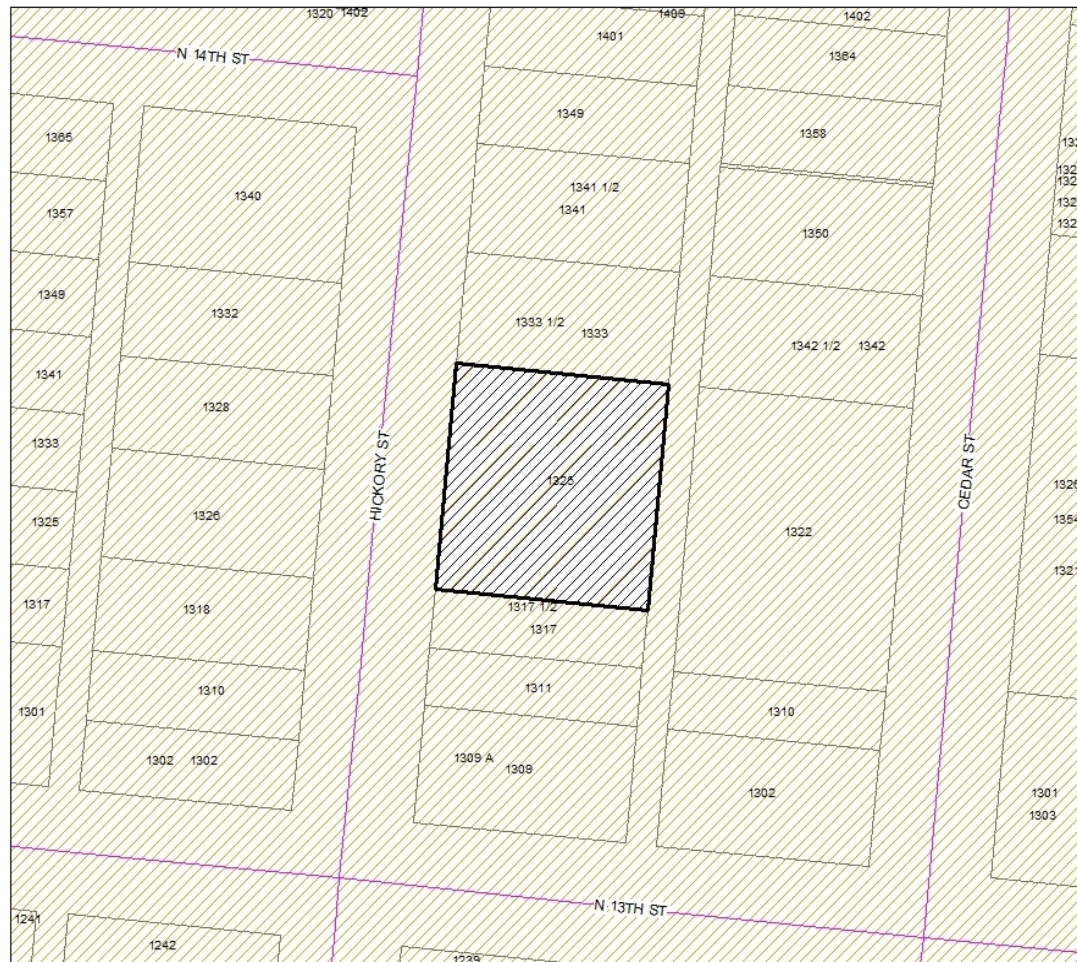
Z-2023-04 ZONING MAP



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Z-20223-04 Neighborhood Empowerment Zone



NEZ Map



Legend

-  Z-2023-04
-  Neighborhood Empowerment Zone



CITY OF
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Permitted Uses in O Zoning

RESIDENTIAL USES:

P	Bed & Breakfast
P	Dwelling – Duplex
P	Dwelling – Industrialized Housing Unit
P	Dwelling – Institutional
C	Dwelling – Multiple-Family
P	Dwelling – Single-Family Detached

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/C	Day Care Operation – Home-Based
TP	Field Office or Construction Office (temporary)
P	Garage Sale
P	Home Occupation
C	Mobile Home (temporary security residence)
P	Recreation Building, Multipurpose
P	Recreation Equipment, Mobile (storage & parking)
P	Subdivision Sales Office (temporary)
P	Swimming Pool, Private (accessory to residential use)
P	Tennis Court, Private (accessory to residential use)
P/SE	Wind Energy Conversion Systems

CULTURAL AND RECREATIONAL USES:

P	Civic, Social, and Fraternal Organization
C	Cultural Facilities
P	Recreation – Outdoors (passive)

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

P	Fire/Police Station
C	Medical/Dental Laboratory
P	Post Office

LEGEND

P	Permitted as a Right-of-Use (may be subject to compliance with conditions described within Division 3- Requirements Applicable to Specific Land Uses of the Land Development Code)
C	Permitted as a Conditional Use Permit, Requiring Approval by City Council
TP	Permitted by Temporary Permit Only, Requiring Approval by Board of Adjustment

EDUCATIONAL AND RELIGIOUS USES:

C	Arts School
P	Church or Place of Worship
C	Day-Care Operation - Center-Based
P	School: Public/Private

SERVICE

P	Office (general, professional, financial)
P	Personal Services
C	Printing, Copying, Reproduction, Publishing

TRADE – RETAIL USES

P	ATM's, Self-Serve Kiosks, and Similar Facilities
P/C	Restaurant, Fast Food
P/C	Restaurant, Standard

TRANSPORTATION, COMMUNICATION AND UTILITIES:

P	Automobile Parking Lot or Structure - Commercial
C	Broadcast Studio
P	Public Utility Facility

RESOURCE PRODUCTION & EXTRACTION

P	Petroleum or Gas Well
P	Urban Garden



CITY OF
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Z-2023-04 VIEWS OF SUBJECT & NEIGHBORING PROPERTIES



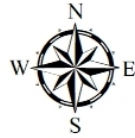
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TEXAS



Z-2023-04 NOTIFICATION AREA MAP



Notification Map



- Legend
- Z-2023-04 Buffer
 - Z-2023-04

- 0- In Favor- ●
- 0- Opposed- ●
- 0% Opposed



CITY OF
ABILENE
TEXAS





FINDINGS AND RECOMMENDATIONS

The proposed request for PDD-180 rezoning is *consistent* with:

- The historic business use and use intensity of the subject site;
- Generally accepted planning principals; and
- The Criteria for Approval in the LDC.

P&Z Recommendation: **Approval**





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: **21. Ordinance (Final Reading) Z-2023-05:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From Jerome Abor To Change Zoning Districts From Heavy Commercial To Residential Single-Family 6. Located At 626-610 N 13th St And 1314 Ash St. *(Tim Littlejohn)*

GENERAL INFORMATION

An existing residence was torn down and the owner would like to reuse the property for single-family residential. Staff encouraged the applicant to rezone all of the properties he owned to match the zoning of the adjoining neighborhood.

SPECIAL CONSIDERATIONS

RS-6 zoning is north of the property. All existing surrounding land uses are single-family residential.

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval by a vote of 6-0.

ATTACHMENTS:

1. Z-2023-05 Ordinance
2. Z-2023-05 Staff Report RSA
3. Application
4. Z-2023-05

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 23rd day of March, 2023.

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 17th day of February, 2023, 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 13th day of April, 2023, 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 13th day of April, 2023.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

EXHIBIT A

Change the zoning classification of the following described land, from the Heavy Commercial (HC) district to the Residential Single-Family (RS-6) district.

Location: 626-610 N. 13th Street and 1314 Ash Street in the College Drive Subdivision, Block 2, Abilene, Taylor County, Texas.



ZONING CASE Z-2023-05

STAFF REPORT

Scheduled Hearings

Planning & Zoning Commission: March 7, 2023

City Council 1st Reading: March 23, 2023

City Council 2nd Reading: April 13, 2023

Applicant

Owner: Jerome Abor

Agent: Truong Abor

Case Manager

Adam Holland – Planner

Request

Rezoning of approximately 0.71 acres from Heavy Commercial (HC) to Residential Single-Family (RS-6).

Location

626-610 N. 13th Street and 1314 Ash Street in the College Drive Subdivision, Block 2.

Background

An existing residence was torn down and the owner would like to reuse the property for single-family residential. Staff encouraged the applicant to rezone all of the properties he owned to match the zoning of the adjoining neighborhood.

Zoning, Existing and Proposed Land Use

RS-6 zoning is north of the property. All existing surrounding land uses are single-family residential.

Criteria Assessment

Section 1.4.1.4 of Abilene's Land Development Code states that, in making a determination 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 Map (FLUM) recommends residential use. Treadaway Boulevard is shown as a community enhancement corridor. The request is consistent with the existing and proposed Comprehensive Plan and FLUM.

- (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 RS-6 zoning is consistent with the uses surrounding the subject property and with the historic use of the property. The surrounding neighborhood has also historically been residential uses.

- (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.

This property has adequate utility service for residential use.

- (4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.

None known.

P&Z Recommendation

The Planning and Zoning Commission recommends **approval**.

Notification

TABLE 1

Owner

Owner	Property ID	Situs	Response
ABILENE BAPTIST ASSN	31781	1350 ASH ST	
ABILENE CALLAHAN BAPTIST ASSOC	31918	1342 ASH ST	
ABOR JEROME ET AL	57233	1314 ASH ST	
ABOR JEROME ET AL	57093	610 N 13TH ST	
ABOR JEROME ET AL	56689	626 N 13TH ST	
ACOSTA GUADALUPE HERNANDEZ	13488	702 N 13TH ST	
CARRION MAURINE	32426	1333 PLUM ST	
CARRION MAURINE	32292	1325 PLUM ST	
CITY OF ABILENE	56157	1242 ASH ST	
CORPIAN GARY LEE & MARILU	59895	533 N 13TH ST	
DAMESWORTH PEGGY L &	57380	542 N 13TH ST	
ESPINOZA CENOBIO L	32170	1326 ASH ST	
FLORES MICHELLE	59224	1350 N TREADAWAY BL	
GRANT JON	59760	537 N 13TH ST	
GRIMES JOSEPH DANIEL	56156	609 N 13TH ST	
LAWSON BRYAN	56294	642 N 13TH ST	
LIZALDE CENOBIO ESPINOZA	32042	1336 ASH ST	
PEQUENO ELISEO	57624	1302 N TREADAWAY BL	
PEQUENO HENRY SR	59630	1326 N TREADAWAY BL	

PORTLOCK WALTER	40762	1233 PLUM ST	
PORTLOCK WALTER	55895	1241 PLUM ST	
PORTLOCK WALTER	39507	1234 ASH ST	
RAMON CHRISTOPHER	59360	1342 N TREADAWAY BL	
RCGA LLC	32550	1341 PLUM ST	
RCGA LLC	32722	1401 PLUM ST	
ROGERS TESSIE	56023	631 N 13TH ST	
SKINNYS INC	60029	1242 N TREADAWAY BL	
WILLIAMS STEVE	76677	1326 PLUM ST	

Prop ID

Owner	Property ID	Situs	Response
ACOSTA GUADALUPE HERNANDEZ	13488	702 N 13TH ST	
ABILENE BAPTIST ASSN	31781	1350 ASH ST	
ABILENE CALLAHAN BAPTIST ASSOC	31918	1342 ASH ST	
LIZALDE CENOBIO ESPINOZA	32042	1336 ASH ST	
ESPINOZA CENOBIO L	32170	1326 ASH ST	
CARRION MAURINE	32292	1325 PLUM ST	
CARRION MAURINE	32426	1333 PLUM ST	
RCGA LLC	32550	1341 PLUM ST	
RCGA LLC	32722	1401 PLUM ST	
PORTLOCK WALTER	39507	1234 ASH ST	
PORTLOCK WALTER	40762	1233 PLUM ST	
PORTLOCK WALTER	55895	1241 PLUM ST	
ROGERS TESSIE	56023	631 N 13TH ST	
GRIMES JOSEPH DANIEL	56156	609 N 13TH ST	
CITY OF ABILENE	56157	1242 ASH ST	
LAWSON BRYAN	56294	642 N 13TH ST	
ABOR JEROME ET AL	56689	626 N 13TH ST	
ABOR JEROME ET AL	57093	610 N 13TH ST	
ABOR JEROME ET AL	57233	1314 ASH ST	
DAMESWORTH PEGGY L &	57380	542 N 13TH ST	
PEQUENO ELISEO	57624	1302 N TREADAWAY BL	
FLORES MICHELLE	59224	1350 N TREADAWAY BL	
RAMON CHRISTOPHER	59360	1342 N TREADAWAY BL	
PEQUENO HENRY SR	59630	1326 N TREADAWAY BL	
GRANT JON	59760	537 N 13TH ST	
CORPIAN GARY LEE & MARILU	59895	533 N 13TH ST	
SKINNYS INC	60029	1242 N TREADAWAY BL	
WILLIAMS STEVE	76677	1326 PLUM ST	

LOCATION MAP



ZONING MAP





2023 Development Application

Zoning Application Page 1 of 3

Planning

- ☐ Conditional Use ☐ Special Exceptions ☒ Rezoning ☐ Variance
☐ PDD Amendment ☐ Street Name Change ☐ Thoroughfare Abandonment
☐ Easement Release

Relief Procedures

- ☐ Petition for Relief ☐ Proportionality Appeal ☐ Vested Rights Petition ☐ Appeal
Other: _____

Project Name: _____

Address: 626-610 N 13th, 1314 Ash St Number of Lots: 4 Acreage: _____

Legal Description: _____

Subdivision Name: College Dr Block: 2 Lot: 3-5

Current Zoning: Heavy Commercial Proposed Zoning (if applicable): R

OWNER AND AUTHORIZATION

Owner Name: Jerome Abor

Address: 631 CK 505

City, State, Zip: Abilene, TX 79601 Fax: _____

Phone: 325 899-2866 Email: _____

Agent Name: Truong Abor

Address: 1301 Orange St

City, State, Zip: Abilene, TX 79601 Fax: _____

Phone: 325-669-0998 Email: Jimmyandpanda@gmail.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 of Owner: Jerome Abor Date: 1-25-23

FOR OFFICE USE ONLY

Received: _____ Fee: \$ _____ Receipt No.: _____

Case No.: _____ Reviewed By: _____



2023 Development Application

Owner Authorization and Representative Designation

Property Description

Subdivision: College Dr Total Number of Acres: _____
Zoning Classification(s): _____ Total Number of Lots: 4
Location: 626-610 N 13th, 1314 Ash St

Property Owner Information & Authorization

Name/Company: JEROME ABOR
Address: 626-610 N 13th, 1314 Ash St
City: Abilene State: TX Zip Code: 79601
Phone: 325-899-2866 Email: Jabor1024@gmail.com

Project Representation (check one):

- ☐ I will represent the application myself; OR
☒ I hereby designate Truong Abor (name of project representative) to act in the capacity as my agent for submittal, processing, representation, and/or presentation of this request. 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 request.

I hereby certify that I am the property owner of the property and further certify that the information provided on this development application is true and correct. I have selected the above submittal type, representation, and landscape incentive of my own volition and not at the request of the City of Abilene.

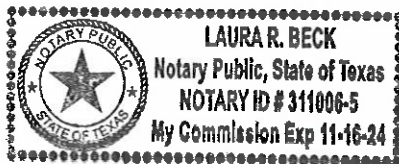
Property Owner's Signature: Jerome Abor Date: 01-23-23

STATE OF: Texas

COUNTY OF: Taylor

BEFORE ME, a Notary Public, on this day personally appeared Jerome Abor
(printed property owner's name) the above signed, who, under oath, stated the following: "I hereby certify that I am the property owner for the purposes of this application; that all information submitted herein is true and correct."

SUBSCRIBED AND SWORN TO before me, this the 23rd day of January, 2023



Laura R Beck
NOTARY PUBLIC in and for the State of Texas

Project Representative Information (complete if designated by owner)

☐ Engineer ☐ Purchaser ☐ Tenant ☐ Preparer ☐ Other(specify): _____

Name: _____ Company: _____
Address: _____ City: _____ State: _____
Zip Code: _____ Number: _____ Email: _____



2023 Development Application

Zoning Application Page 2 of 3

Existing Zoning

- | | | | |
|--------------------------------|--|--|------------------------------|
| ☐ AO | Agricultural Open Space | ☐ GR | General Retail |
| ☐ RR | Rural Residential RR-5 & RR-1 | ☐ MU | Medical Use |
| ☐ RS-12 | Residential Single-Family – 12,000 sq. ft lots | ☐ CB | Central Business |
| ☐ RS-8 | Residential Single-Family – 8,000 sq. ft lots | ☐ MX | Mixed Use |
| ☐ RS-6 | Residential Single-Family – 6,000 sq. ft lots | ☐ GC | General Commercial |
| ☐ PH | Single-Family Residential Patio Home | ☒ HC | Heavy Commercial |
| ☐ TH | Residential Townhouse | ☐ LI | Light Industrial |
| ☐ MD | Residential Medium Density | ☐ HI | Heavy Industrial |
| ☐ MH | Manufactured/Mobile Home | ☐ PD | Planned Development District |
| ☐ CU | College & University | ☐ | Empowerment Overlay |
| ☐ NO | Neighborhood Office | | |
| ☐ O | Office | | |
| ☐ NR | Neighborhood Retail | | |

Reason for Zoning Change

Fees

FOR DEVELOPMENT FEES CTRL & CLICK LINK BELOW AND CHOOSE "Z"

<https://abilenetx.gov/563/Fee-Schedule>

Fees can be paid online with credit card.



2023 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 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: _____

DATE: _____

A handwritten signature in black ink, appearing to be "J. [unclear]", written over a horizontal line.

01-23-23



2023 Development Application

THE STATE OF TEXAS)

)

COUNTY OF TAYLOR)

Know all men by these presents that the undersigned owner of the real property described on the reverse side hereof, has made, constituted and appointed, and by these presents does make, constitute and appoint, my true and lawful attorney, for me in my name, place and stead, to (1) file an application for a zone change, plat, street closure, alley closure, (appeal to the Board of Adjustment) * concerning such property and

(2) appear on my behalf at all necessary meetings of the appropriate board or commission or City Council, as the case may be; and the undersigned further agrees that this power of attorney may be voluntarily revoked only by written revocation filed with the Planning & Development Services Division for the City of Abilene, Texas.

Witness my hand this day of , 2023

*(cross out the inapplicable phrase)



REZONE REQUEST

Case: Z-2023-05

Owner: Jerome Abor

Request: Rezone from HC to RS-6

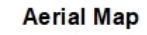
Location: 626-610 N. 13th Street and 1314 Ash Street

Notification: 0 in Favor, 0 Opposed

Planning & Zoning: March 7, 2023

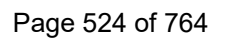
City Council Hearing: March 23, 2023
April 13, 2023





 Z-2023-05

 CourierParcels





Z-2023-05 ZONING MAP



Zoning Map



Legend

- Z-2023-05
- Collector
- RS-6: Residential Single-Family
- HC: Heavy Commercial



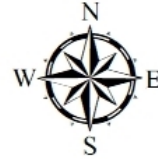
CITY OF
ABILENE
TEXAS



Z-2023-05 NEZ MAP



NEZ Map



Legend

- Z-2023-05
- Neighborhood Empowerment Zone



CITY OF
ABILENE
TEXAS



Permitted Uses in HC Zoning

RESIDENTIAL USES:

C	Hotel/Motel
<u>ACCESSORY AND INCIDENTAL USES:</u>	
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-Through Facility
TP	Field Office or Construction Office (temporary)
P	Freight Container
P	Fuel Sales
TP	Itinerant Business
P	Manufacturing (incidental)
C	Mobile Home (permanent security residence)
TP	Mobile Home (temporary security residence)
P	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:

C	Adult Entertainment Enterprise
P	Civic, Social, and Fraternal Organization
P	Cultural Facilities
P	Drive-in Theater
C	Motorized Racing
P	Recreation – Outdoors (active)
P	Recreation – Outdoors (passive)
P	Recreation and Commercial Entertainment - Indoor

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

P	Ambulance Service
C	Correction, Detention, or Penal Facilities
P	Fire/Police Station
P	Homeless/Emergency Shelter
P	Hospital
P	Medical/Dental Laboratory
P	Military and Armed Forces Reserve Center
P	Post Office
P	Rehabilitation Facility
C	Sanitary Landfill
P	Social Service Facility

EDUCATIONAL AND RELIGIOUS USES:

P	Arts School
C	Cemetery, Crematorium, and Mausoleum
P	Church or Place of Worship
P	Educational and Scientific Research
P	School: Public/Private
P	Trade/Business School

SERVICE

P/C	Automobile Wash
P	Contractor Services
P	Funeral Home/ Mortuary/Morgue
P	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	Printing, Copying, Reproduction, Publishing
P	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)
P	Repair and Maintenance Services (outdoors)
P	Repair and Maintenance Services (truck and other large vehicles)
P	Scales (public)
P	Storage - Self-Service Units
P	Tattoo Parlor
P	Taxidermist
P	Veterinary Service (all size animals)
P	Veterinary Service (small animals)
P	Wrecker/Towing

TRADE – RETAIL USES

P	Aircraft and Accessories
P	ATM's, Self-Serve Kiosks, and Similar Facilities
P	Fuel Sales
P	Head Shop
P	Liquor Store (Off Premises Consumption) (<i>Defined under Liquor Store</i>)
P	Liquor Store (On Premises Consumption) (<i>Defined under Liquor Store</i>)
P	Restaurant, Brew Pub
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)
P	Retail Sales/Rental (trucks and other large vehicles and equipment)

TRADE – WHOLESALE USES

P	Liquor, Wholesale/Distribution
P	Wholesaling and Storage (indoor)
C	Wholesaling and Storage (outdoors)

TRANSPORTATION, COMMUNICATION AND UTILITIES:

P	Airport, Heliport and Flying Field Terminals - Commercial (passenger and freight)
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
C	Utility Generation, Production, Treatment

RESOURCE PRODUCTION AND EXTRACTION USES:

P	Petroleum or Gas Well
C	Manufacturing (light)
P	Urban Garden

LEGEND

P	Permitted as a Right-of-Use (may be subject to compliance with conditions described within Division 3- Requirements Applicable to Specific Land Uses of the Land Development Code)
C	Permitted as a Conditional Use Permit, Requiring Approval by City Council
TP	Permitted by Temporary Permit Only, Requiring Approval by Board of Adjustment



CITY OF
ABILENE
TEXAS



Permitted Uses in RS Zoning

RESIDENTIAL USES:

- C Bed & Breakfast
- C Dwelling – Duplex
- P Dwelling – Industrialized Housing Unit
- P Dwelling – Single-Family Detached
- C Group Home

ACCESSORY AND INCIDENTAL USES:

- P Accessory Structure (Also see Division 4 of this article)
- P Antenna, Non-Commercial/Amateur
- P/C Day Care Operation – Home-Based
- P Dwelling – Accessory
- TP Field Office or Construction Office (temporary)
- P Garage Sale
- P Home Occupation
- C Mobile Home (temporary security residence)
- P Recreation Building, Multipurpose
- P Recreation Equipment, Mobile (storage & parking)
- TP Subdivision Sales Office (temporary)
- P Swimming Pool, Private (accessory to residential use)
- P Tennis Court, Private (accessory to residential use)
- P/SE Wind Energy Conversion Systems

CULTURAL AND RECREATIONAL USES:

- C Civic, Social, and Fraternal Organization
- C Recreation – Outdoors (active)
- P Recreation – Outdoors (passive)

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

- P Community Home
- P Fire/Police Station
- C Social Service Facility

EDUCATIONAL AND RELIGIOUS USES:

- P Church or Place of Worship
- P School: Public/Private

TRANSPORTATION, COMMUNICATION AND UTILITIES:

- P Public Utility Facility

RESOURCE PRODUCTION AND EXTRACTION USES:

- P Petroleum or Gas Well
- P Urban Garden



LEGEND

- P Permitted as a Right-of-Use (may be subject to compliance with conditions described within Division 3- Requirements Applicable to Specific Land Uses of the Land Development Code)
- C Permitted as a Conditional Use Permit, Requiring Approval by City Council
- TP Permitted by Temporary Permit Only, Requiring Approval by Board of Adjustment



Z-2023-09 VIEWS OF SUBJECT & NEIGHBORING PROPERTIES



West
Neighboring
Property



South Neighboring Property



East Neighboring Property



Subject Property (North View)





Z-2023-05 NOTIFICATION AREA MAP



Notification Map



Legend

- Z-2023-05 Buffer
- Z-2023-05

- 0- In Favor- ●
- 0- Opposed- ●
- 0% Opposed



CITY OF
ABILENE
TEXAS



FINDINGS AND RECOMMENDATIONS

The proposed request for RS-6 rezoning is *consistent* with:

- The *Comprehensive Plan*;
- The surrounding uses and zoning;
- Generally accepted planning principals; and
- The Criteria for Approval in the LDC.

P&Z Recommendation: **Approval**





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: **22. Ordinance (Final Reading) Z-2023-06: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request From GFF Texas Holdings, LLC To Change Zoning From Medium Density Residential To General Retail. Located at 715 Grape St. *(Tim Littlejohn)***

GENERAL INFORMATION

This property was annexed in 1895 and was developed as a single-family residence. The residence was converted into a retail business in 1965. The business continued to operate as a legal nonconforming (grandfathered) use until 2021 when that use was discontinued for more than six months, meaning that the grandfathered retail use was abandoned, per the LDC. The purpose of this request is to allow the subject property to continue to operate as a retail business.

SPECIAL CONSIDERATIONS

Medium Density (MD) zoning is located east and west of the subject property. General Commercial (GC) district is located to the north of the subject property. Mixed Use (MX) zoning is located south of the subject property. Residences are located east and west of the site. To the north is a vacant lot and an automotive shop. To the south is a small apartment complex.

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval by a vote of 6-0.

ATTACHMENTS:

1. Z-2023-06 Ordinance_MT
2. Z-2023-06 Staff ReportRSA
3. Grape St Zoning App (1)
4. Z-2023-06 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 23rd day of March, 2023.

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 17th day of February, 2023, 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 13th day of April, 2023, 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 13th day of April, 2023.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

ORDINANCE NO. _____

EXHIBIT A

Change the zoning classification of the following described land, from a Medium Density (MD) District to a General Retail (GR) District:

Location: 715 Grape Street, Maker Sub of Parramore, Lot 1, Abilene, Taylor County, Texas.



END

ZONING CASE Z-2023-06

STAFF REPORT

Scheduled Hearings

Planning & Zoning Commission: March 7, 2023
City Council 1st Reading: March 23, 2023
City Council 2nd Reading: April 13, 2023

Applicant

Owner: GFF Texas Holdings, LLC
Agent: Jocelyn Shelton

Case Manager

Adam Holland – Planner

Request

Rezoning of approximately 0.16 acres from Residential Medium Density (MD) to General Retail (GR).

Location

715 Grape Street, in the Parramore's Subdivision.

Background

This property was annexed in 1895 and was developed as a single-family residence. The residence was converted into a retail business in 1965. The business continued to operate as a legal nonconforming (grandfathered) use until 2021 when that use was discontinued for more than six months, meaning that the grandfathered retail use was abandoned, per the LDC. The purpose of this request is to allow the subject property to continue to operate as a retail business.

Zoning, Existing and Proposed Land Use

Medium Density (MD) zoning is located east and west of the subject property. General Commercial (GC) district is located to the north of the subject property. Mixed Use (MX) zoning is located south of the subject property. Residences are located east and west of the site. To the north is a vacant lot and an automotive shop. To the south is a small apartment complex.

Criteria Assessment

Section 1.4.1.4 of Abilene's Land Development Code states that, in making a determination 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, as amended.

The proposed changes are consistent with the proposed Comprehensive Plan and Future Land Use Map.

- (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 Retail (GR) district is consistent with the zoning north of site. With apartments to the south of this site and retail uses to the north, the subject property is better suited for business uses, rather than residential uses allowed in the Medium Density (MD) district.

- (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.**

This property has adequate utility service for retail uses.

- (4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.**

None known.

P&Z Recommendation

The Planning and Zoning Commission recommends **approval**.

Notification

TABLE 1

Owner	Property ID	Situs	Response
VINE CAPITAL GROUP LLC	17783	709 GRAPE ST	
ROBERTS BEVERLEY	19055	760 MULBERRY ST	
ROBERTS BEVERLEY	19055	1632 PARRAMORE ST	
SHELBY BELINDA	18823	768 MULBERRY ST	
ALVARADO ANTONIO	63646	718 GRAPE ST	
JGN PROPERTIES LLC	17659	701 GRAPE ST	
HELMS ROBERT D	54418		
SKY BLUE AVENUE LLC	17902	702 MULBERRY ST	
	0		
ABILENE FOOD MART INC	54024	780 GRAPE ST	
ABILENE FOOD MART INC	54024	784 GRAPE ST	
GFF TEXAS HOLDINGS LLC	16094	715 GRAPE ST	
BILL SMITH PROPERTIES INC	18490	1625 N 8TH ST	
HELMS ROBERT	54294	728 GRAPE ST	
HELMS ROBERT	54294	726 GRAPE ST	
WALKER SAMUEL P & KELSEY A	18145	736 MULBERRY ST	
WALKER SAMUEL P & KELSEY A	18145	742 MULBERRY ST	
SOTELO SALLY D	18370	1631 PARRAMORE ST	
PADILLA IGNACIO	18257	1634 N 7TH ST	
HELMS ROBERT	63528	720 GRAPE ST	
HELMS ROBERT	63528	722 GRAPE ST	
HELMS ROBERT	63528	724 GRAPE ST	
BILL SMITH PROPERTIES INC	18604	773 GRAPE ST	
WALKE JOHN A	18937	1634 1/2 PARRAMORE ST	
WALKE JOHN A	18937	1634 PARRAMORE ST	
GARZA MARIA D	19180	757 GRAPE ST	
SECUNDINO BENJAMIN V &	63773	710 GRAPE ST	
BACON RANDY	18023	718 1/2 MULBERRY ST	
BACON RANDY	18023	718 MULBERRY ST	
CHOISNET DOUGLAS	63906	1718 N 7TH ST	
CHOISNET DOUGLAS	63906	704 GRAPE ST	
CHOISNET DOUGLAS	63906	702 GRAPE ST	

LOCATION MAP



Aerial Map



Legend

 Z-2023-06

☐ CourierParcels

ZONING MAP



Zoning Map



- Legend**
- Z-2023-06
 - Minor Arterial
 - MD: Medium Density Residential
 - GC: General Commercial
 - MX: Mixed-Use



Development Application

Zoning Application Page 1 of 3

Planning

- | | | | |
|--|---|---|---|
| ☐ Conditional Use | ☐ Special Exceptions | ☒ Rezoning | ☐ Variance |
| ☐ PDD Amendment | ☐ Street Name Change | ☐ Thoroughfare Abandonment | ☐ Easement Release |
| ☐ Historic Certification of Appropriateness | | ☐ Historic Project Tax Reduction | |

Relief Procedures

- | | | | |
|--|---|---|---------------------------------|
| ☐ Petition for Relief | ☐ Proportionality Appeal | ☐ Vested Rights Petition | ☐ Appeal |
|--|---|---|---------------------------------|
- Other: _____

Project Name: GFF Texas Holdings, LLC

Address: 715 Grape St, Abilene TX No. of lots: 1 Acreage: _____

Legal Description: Lot 1, Maker subdivision of the North 100' of the West 70' of Block E

Subdivision Name: Parramore's Subdivision Block: _____ Lot: _____

Current Zoning: Medium Density Proposed Zoning (if applicable): Commercial Use

OWNER AND AUTHORIZATION

Owner Name: GFF Texas Holdings, LLC

Address: 12505 Memorial Dr 330

City, State, Zip: Houston TX 77024 Fax: _____

Phone: 702-408-5666 Email: jocelynmshelton@gmail.com

Agent Name: Jocelyn Shelton

Address: Same

City, State, Zip: _____ Fax: _____

Phone: _____ Email: _____

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: Jocelyn Shelton Date: 1/11/2023

FOR OFFICE USE ONLY

Received: _____	Fee: \$ _____	Receipt No.: _____
Case No.: _____	Reviewed By: _____	



2022 Development Application

Zoning Application-Page 2 of 3

Existing Zoning

- | | | | |
|--|---|-----------------------------|------------------------------|
| ☐ AO | Agricultural Open Space | ☐ GR | General Retail |
| ☐ RR | Rural Residential RR-5 & RR1 | ☐ MU | Medical Use |
| ☐ RS-12 | Residential Single-Family – 12,000 lots | ☐ CB | Central Business |
| ☐ RS-8 | Residential Single-Family - 8,000 lots | ☐ MX | Mixed Use |
| ☐ RS-6 | Residential Single-Family - 6,000 lots | ☐ GC | General Commercial |
| ☐ PH | Single-Family Residential Patio Home | ☐ HC | Heavy Commercial |
| ☐ TH | Residential Townhouse | ☐ LI | Light Industrial |
| ☒ MD | Residential Medium Density | ☐ HI | Heavy Industrial |
| ☐ MH | Manufactured/Mobile Home | | |
| ☐ CU | College & University | ☐ PD | Planned Development District |
| ☐ NO | Neighborhood Office | | |
| ☐ O | Office | ☐ | Empowerment Overlay |
| ☐ NR | Neighborhood Retail | | |

Reason for Zoning Change

Subject property is a commercial building and has always been used as a commercial building. The commercial building was open and operating prior to the local land and development code was established in 1976 and has thereafter continued to be used for commercial businesses as a "grandfathered" nonconformity. This rezoning application is sought to clarify its commercial use so that it is no longer deemed a "nonconformity".

Fees

FOR DEVELOPMENT FEES CTRL & CLICK LINK BELOW AND CHOOSE "Z"

<https://abilenetx.gov/563/Fee-Schedule>

Fees can be paid online with credit card.



2022 Development Application

Zoning Application-Page 3 of 3

ZONING IMPACT ANALYSIS

Please answer these questions in order to assist Staff with the processing of your Zoning request.

1. Is 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?

Yes

2. Is 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?

Yes. The property is located in an Empowerment area and has been used as a commercial building for more than 60 years, predating the establishment of the current land and development code. Additionally, the properties immediately to the North are zoned for commercial use. Furthermore, the building itself is a commercial warehouse building, it could not safely or appropriately be used for single or mixed use residential.

3. Is 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?

Rezoning this property as commercial would solely serve to effectuate the longstanding use of the property as commercial. It is in a commercial corridor with commercial use nearby and would not result in any changes to any existing school or governmental services.

4. Are there other factors which will substantially affect the public health, safety, morals, or general welfare? None

Other Required Forms – Disclosure of Interest (See Attached)



REZONE REQUEST

Case: Z-2023-06

Owner: GFF Texas Holdings, LLC

Agent: Jocelyn Shelton

Request: Rezoning from Residential Medium Density (MD) to General Retail (GR).

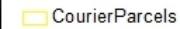
Location: 715 Grape Street

Notification: 0 in Favor, 0 Opposed

Planning & Zoning: March 7, 2023

City Council Hearing: March 23, 2023
April 13, 2023







Z-2023-06 ZONING MAP

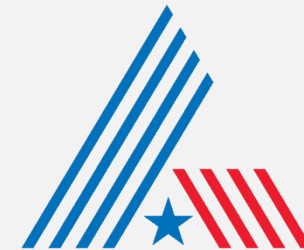


Zoning Map



Legend

- Z-2023-06
- Minor Arterial
- MD: Medium Density Residential
- GC: General Commercial
- MX: Mixed-Use



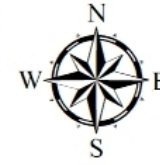
CITY OF
ABILENE
TEXAS



Z-2023-06 EMPOWERMENT ZONE MAP



NEZ Map



Legend

- Z-2023-06
- Neighborhood Empowerment Zone
- Historic Overlay



CITY OF
ABILENE
TEXAS



PERMITTED USES IN MD ZONING

RESIDENTIAL USES:

- C Bed & Breakfast
- P Dwelling – Duplex
- P Dwelling – Industrialized Housing Unit
- C Dwelling – Institutional
- P Dwelling – Multiple-Family
- P Dwelling – Single-Family Detached
- C Group Home

ACCESSORY AND INCIDENTAL USES:

- P Accessory Structure (Also see Division 4 of this article)
- P Antenna, Non-Commercial/Amateur
- P/C Day Care Operation – Home-Based
- TP Field Office or Construction Office (temporary)
- P Garage Sale
- P Home Occupation
- C Mobile Home (temporary security residence)
- P Recreation Building, Multipurpose
- P Recreation Equipment, Mobile (storage & parking)
- TP Subdivision Sales Office (temporary)
- P Swimming Pool, Private (accessory to residential use)
- P Tennis Court, Private (accessory to residential use)
- P/SE Wind Energy Conversion Systems

CULTURAL AND RECREATIONAL USES:

- C Civic, Social, and Fraternal Organization
- C Recreation – Outdoors (active)
- P Recreation – Outdoors (passive)

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

- P Community Home
- P Fire/Police Station
- C Homeless/Emergency Shelter
- C Rehabilitation Facility
- C Social Service Facility

EDUCATIONAL AND RELIGIOUS USES:

- P Church or Place of Worship
- C Day-Care Operation - Center-Based
- P School: Public/Private

TRANSPORTATION, COMMUNICATION AND UTILITIES:

- P Public Utility Facility

RESOURCE PRODUCTION AND EXTRACTION USES:

- P Petroleum or Gas Well
- P Urban Garden





PERMITTED USES IN GR ZONING

RESIDENTIAL USES:

- P Bed & Breakfast
- P Dwelling – Industrialized Housing Unit
- P Dwelling – Institutional
- C 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/C 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

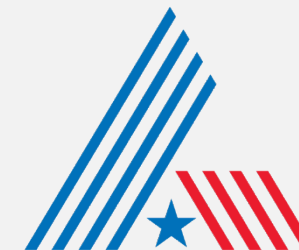
- P ATM's, Self-Serve Kiosks, and Similar Facilities
- P Fuel Sales
- P Liquor Store (Off Premises Consumption) (Defined under Liquor Store)
- P Liquor Store (On Premises Consumption) (Defined under Liquor Store)
- P Restaurant, Brew Pub
- P Restaurant, Fast Food
- P Restaurant, Standard
- P Retail Sales/Rental (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 Garden



CITY OF
ABILENE
TEXAS



Z-2023-06 VIEWS OF SUBJECT PROPERTY



Subject Property



South Neighboring Property



East Neighboring Property



North Neighboring Property



Subject Property



West Neighboring Property

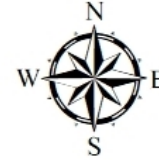




Z-2023-06 NOTIFICATION AREA MAP



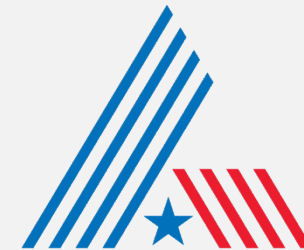
Notification Map



Legend

- Z-2023-06 Buffer
- Z-2023-06

- 0- In Favor-
- 0- Opposed-



CITY OF
ABILENE
TEXAS



FINDINGS AND RECOMMENDATIONS

The proposed request is consistent with:

- The proposed *Comprehensive Plan*;
- The surrounding uses and zoning;
- Generally accepted planning principals; and
- The Criteria for Approval in the LDC.

P&Z Recommendation: **Approval**





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: **23. Ordinance (Final Reading) Z-2023-08: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Request From Great Expectations LLC To Amend The Terms Of PDD-142 To Change The Base Zoning Of Tracts 2 And 3 From Neighborhood Retail And Neighborhood Office Respectively To General Retail. Located at 6856 Buffalo Gap Rd. *(Tim Littlejohn)***

GENERAL INFORMATION

The applicant would like to amend PDD-142 as set out below and as depicted in the updated exhibit following the staff recommendation:

Tract 2:

- The area designated as Tract 2 shall be subject to the requirements of the GR (General Retail) zoning district with the following modification:

1) Maximum Building Size: The maximum building coverage of a structure or structures on a single lot shall not exceed 30,000 square feet.

Tract 3:

- The area designated as Tract 3 shall be subject to the requirements of the GR (General Retail) zoning district.

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 6-0.

ATTACHMENTS:

1. Z-2023-08 Ordinance_MT
2. Z-2023-08 Staff ReportRSA
3. Application
4. Red-Line Original Ordinance
5. Z-2023-08 Presentation

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF ABILENE, TEXAS, AMENDING THE, "LAND DEVELOPMENT CODE" OF THE ABILENE CITY CODE, CONCERNING PDD-142 AND ORDINANCE NO. 19-2014 A PLANNED DEVELOPMENT DISTRICT; 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 of the Land Development Code of the City of Abilene, is hereby amended by changing Ordinance No. 19-2014, 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 23rd day of March, 2023.

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 17th day of February, 2023, 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 13th day of April, 2023, 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 13th day of April, 2023.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

ORDINANCE NO. _____

EXHIBIT A

1st Amendment to Ordinance No. 19-2014

Location: 6856 Buffalo Gap Road, in the Antilley Road Subdivision, Block C, Abilene, Taylor County, Texas.

AMEND: PART 7: Specific Modifications. This Planned Development shall be subject to the following:

DELETE:

Tract 2: The area designated as Tract 2 shall be subject to the requirements of the NR (Neighborhood Retail) zoning district with the following modification:

- 1) **MAXIMUM BUILDING SIZE:** The maximum building coverage of a structure or structures on a single lot shall not exceed 30,000 square feet.

Tract 3: The area designated as Tract 3 shall be subject to the requirements of the NO (Neighborhood Office) zoning district.

ADD:

Tract 2: The area designated as Tract 2 shall be subject to the requirements of the General Retail (GR) zoning district with the following modification:

- 1) **MAXIMUM BUILDING SIZE:** The maximum building coverage of a structure or structures on a single lot shall not exceed 30,000 square feet.

Tract 3: The area designated as Tract 3 shall be subject to the requirements of the General Retail (GR) zoning district.



END

ZONING CASE Z-2023-08

STAFF REPORT

Scheduled Hearings

Planning & Zoning Commission: March 7, 2023
City Council 1st Reading: March 23, 2023
City Council 2nd Reading: April 13, 2023

Applicant

Owner: Great Expectations LLC
Agent: Civetta Solutions LLC

Case Manager

Adam Holland – Planner

Request

Amend the terms of PDD-142.

Location

6856 Buffalo Gap Road, in the Antilley Road Subdivision, Block C.

Background

In 2014, Planned Development District Number 142 (PDD-142) was approved to allow for multi-family residential, commercial development, and related activities as set out below and as depicted on the exhibit follows the staff recommendation:

Tract 1:

- Tract 1 is subject to the requirements of the GR (General Retail) zoning district.

Tract 2:

- Tract 2 is subject to the requirements of the NR (Neighborhood Retail) zoning district with the following modification:
 - 1) Maximum Building Size: The maximum building coverage of a structure, or structures, on a single lot shall not exceed 30,000 square feet.

Tract 3:

- Tract 3 shall be subject to the requirements of the NO (Neighborhood Office) zoning district.

Tract 4:

- Tract 4 shall be subject to the requirements of the MD (Medium Density Residential) zoning district with the following modifications:
 - 1) Additional Permitted Uses: Tract 4 shall also allow Patio Home (PH) & Townhouse (TH) district uses, subject to the development standards of each of those zoning districts.

Proposed Modifications

The applicant would like to amend PDD-142 as set out below and as depicted in the updated exhibit following the staff recommendation:

Tract 2:

- The area designated as Tract 2 shall be subject to the requirements of the GR (General Retail) zoning district with the following modification:
 - 1) Maximum Building Size: The maximum building coverage of a structure or structures on a single lot shall not exceed 30,000 square feet.

Tract 3:

- The area designated as Tract 3 shall be subject to the requirements of the GR (General Retail) zoning district.

Criteria Assessment

Section 1.4.1.4 of Abilene's Land Development Code states that, in making a determination 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, as amended.

The proposed changes are consistent with the proposed new Comprehensive Plan and Future Land Use Plan and with the spirit and intent of PDD-142. The applicant will have the opportunity to install buffering on the rear side of Tracts 2 and 3 to ensure that the use of Tract 4 for residential development is not diminished by the proposed increased intensity of uses on those tracts.

(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 Retail zoning is consistent with the uses surrounding uses in the PDD, as well as the Buffalo Gap Road corridor. Properties across Buffalo Gap Road are zoned GR.

(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.

This property has adequate utility service for retail uses.

(4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.

None.

P&Z Recommendation

The Planning and Zoning Commission recommends **approval**.

Proposed Concept Plan



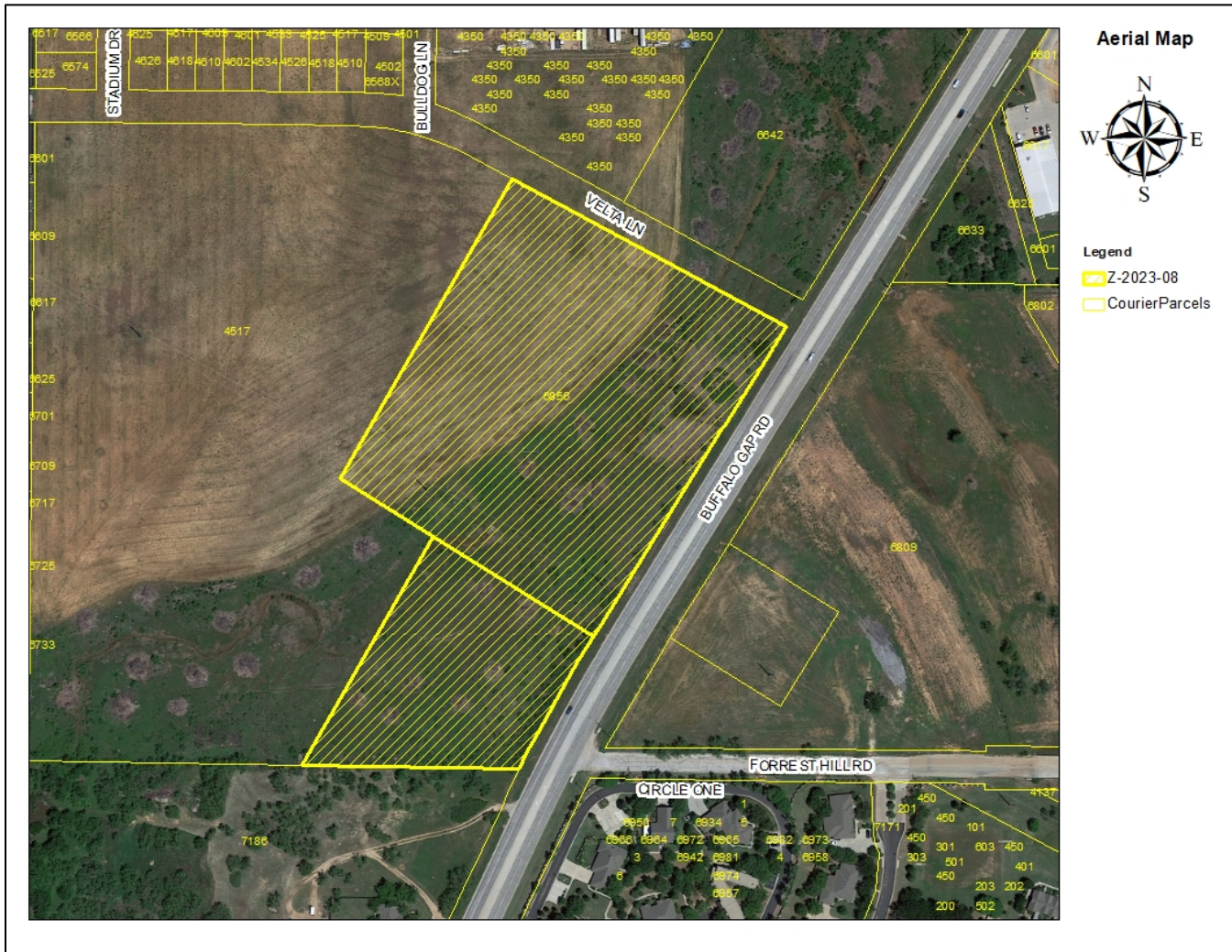
TABLE 1

Owner	Property ID	Situs	Response
	1061069	4517 VELTA LN	
DARROW JON A	73539	7186 BUFFALO GAP RD	
LBHDS LLC	13295	6809 BUFFALO GAP RD	
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TIGRIS XX LTD	1014123	4350 VELTA LN APT 2205	
TIGRIS XX LTD	1014123	4350 VELTA LN APT 2309	
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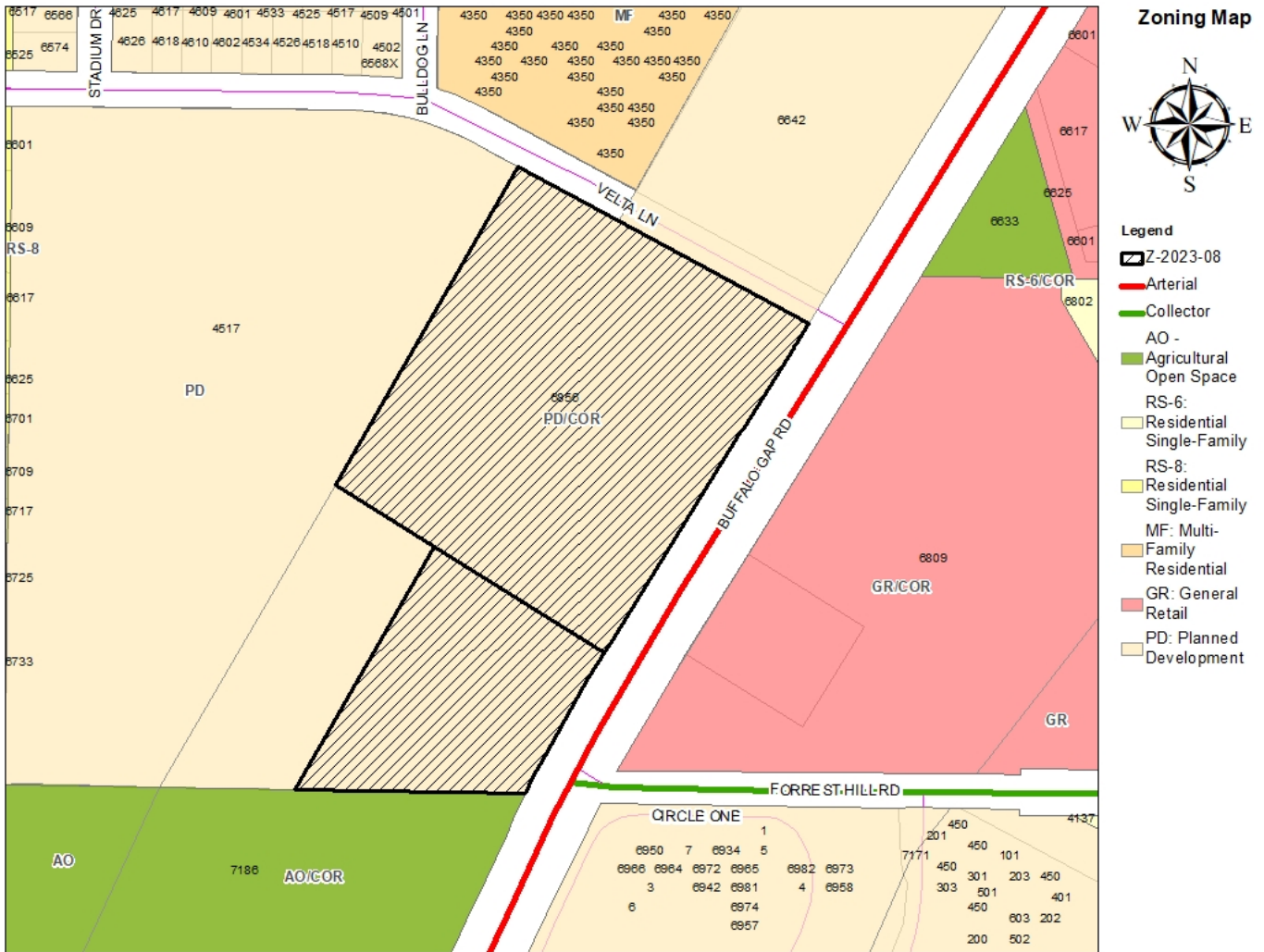
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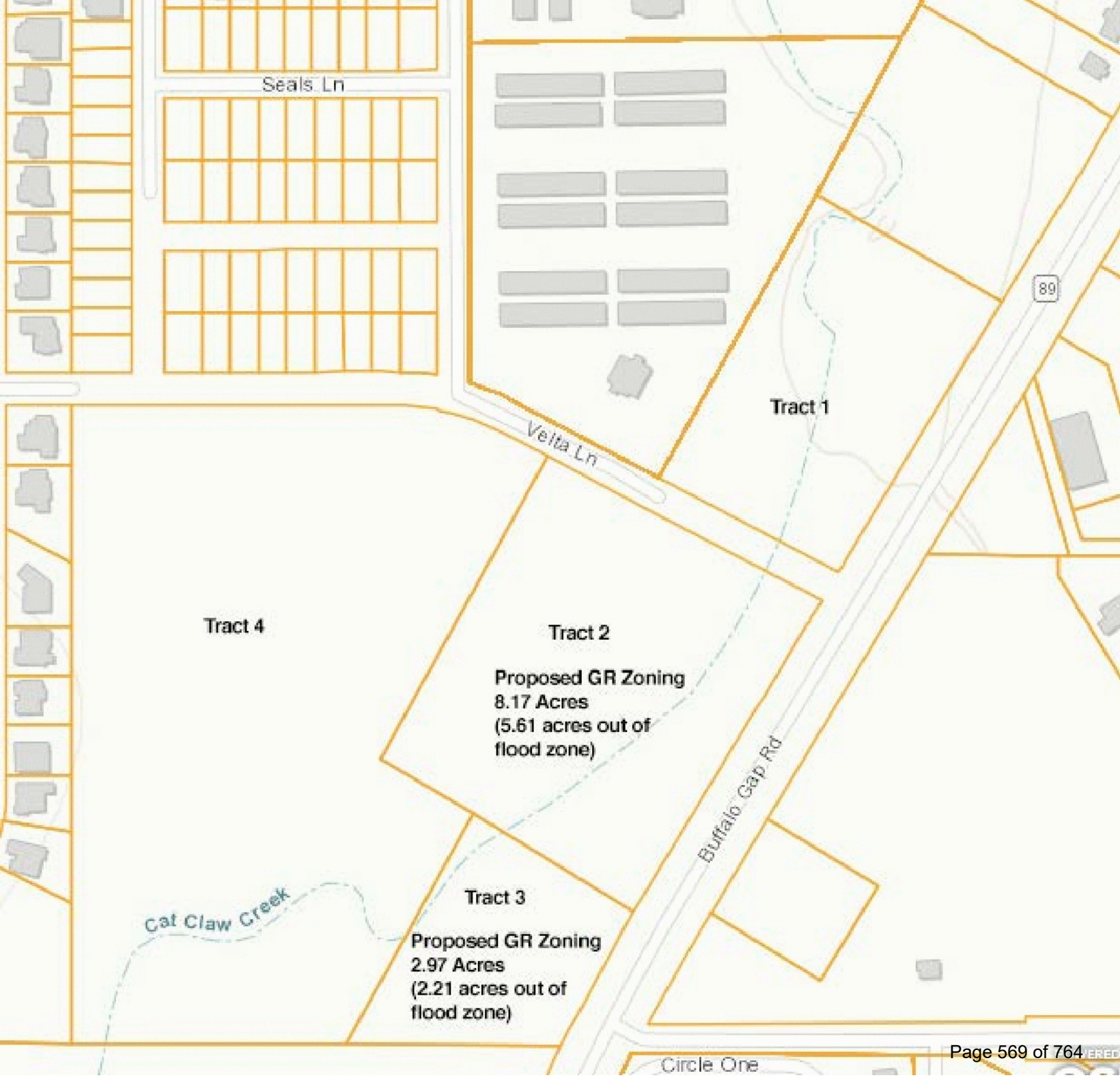
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TIGRIS XX LTD	1014123	4350 VELTA LN APT 2204	
TIGRIS XX LTD	1014123	4350 VELTA LN APT 2203	
TIGRIS XX LTD	1014123	4350 VELTA LN APT 2202	
TIGRIS XX LTD	1014123	4350 VELTA LN APT 2201	
RIO MESA HEALTH HOLDINGS LLC	125116	6965 MESA BEND	
RIO MESA HEALTH HOLDINGS LLC	125116	6981 MESA BEND	
RIO MESA HEALTH HOLDINGS LLC	125116	6972 MESA BEND	
RIO MESA HEALTH HOLDINGS LLC	125116	3 CIRCLE ONE	
RIO MESA HEALTH HOLDINGS LLC	125116	6942 MESA SPRINGS BL	
RIO MESA HEALTH HOLDINGS LLC	125116	6934 MESA SPRINGS BL	
RIO MESA HEALTH HOLDINGS LLC	125116	6964 MESA BEND	
RIO MESA HEALTH HOLDINGS LLC	125116	6974 MESA SPRINGS BL	
RIO MESA HEALTH HOLDINGS LLC	125116	4 CIRCLE ONE	
RIO MESA HEALTH HOLDINGS LLC	125116	5 CIRCLE ONE	
RIO MESA HEALTH HOLDINGS LLC	125116	6982 MESA SPRINGS BL	
RIO MESA HEALTH HOLDINGS LLC	125116	7 CIRCLE ONE	
RIO MESA HEALTH HOLDINGS LLC	125116	6966 MESA SPRINGS BL	
RIO MESA HEALTH HOLDINGS LLC	125116	6973 MESA BEND	
RIO MESA HEALTH HOLDINGS LLC	125116	6958 MESA SPRINGS BL	
RIO MESA HEALTH HOLDINGS LLC	125116	6950 MESA SPRINGS BL	
RIO MESA HEALTH HOLDINGS LLC	125116	6957 MESA BEND	
RIO MESA HEALTH HOLDINGS LLC	125116	6 CIRCLE ONE	
RIO MESA HEALTH HOLDINGS LLC	125116	1 CIRCLE ONE	
	1061950	6642 BUFFALO GAP RD	
LBHDS LLC	1079519		
	1061952		
	1061951	6856 BUFFALO GAP RD	

LOCATION MAP



ZONING MAP





PART 6: Purpose. The purpose of the Planned Development (PD) request is to allow for multi-family residential, commercial development, and related activities of a tract, which generally is not allowed under present zoning and development procedures.

PART 7: Specific Modifications. This Planned Development shall be subject to the following:

Tract 1: The area designated as Tract 1 shall be subject to the requirements of the GR (General Retail) zoning district.

Tract 2: The area designated as Tract 2 shall be subject to the requirements of the **GR** NR (Neighborhood Retail) zoning district with the following modification:

General Retail

- 1) **MAXIMUM BUILDING SIZE:** The maximum building coverage of a structure or structures on a single lot shall not exceed 30,000 square feet.

Tract 3: The area designated as Tract 3 shall be subject to the requirements of the **GR** NO (Neighborhood Office) zoning district.

General Retail

Tract 4: The area designated as Tract 4 shall be subject to the requirements of the MD (Medium-Density Residential) zoning district with the following modifications:

- 1) **ADDITIONAL PERMITTED USES:** Tract 4 shall also allow for Patio Home & Townhouse development. If developed as one of these uses, the property shall comply with the appropriate development standards for such zoning districts.



Development Application

Zoning Application Page 1 of 3

Planning

- | | | | |
|--|---|---|---|
| ☐ Conditional Use | ☐ Special Exceptions | ☐ Rezoning | ☐ Variance |
| ☒ PDD Amendment | ☐ Street Name Change | ☐ Thoroughfare Abandonment | ☐ Easement Release |
| ☐ Historic Certification of Appropriateness | | ☐ Historic Project Tax Reduction | |

Relief Procedures

- | | | | |
|--|---|---|---------------------------------|
| ☐ Petition for Relief | ☐ Proportionality Appeal | ☐ Vested Rights Petition | ☐ Appeal |
|--|---|---|---------------------------------|
- Other: _____

Project Name: Planned Development 142 Amendment- Tract 2 & Tract 3

Address: 6856 Buffalo Gap Road No. of lots: 2 Acreage: 11.14

Legal Description: ANTILLEY ROAD SUB SEC 4, BLOCK C, LOT 2 & 3, ACRES 11.14

Subdivision Name: Antilley Road Subdivision Block: C Lot: 2

Current Zoning: Base zoning of NR & NO Proposed Zoning (if applicable): Base Zoning of GR

OWNER AND AUTHORIZATION

Owner Name: Great Expectations LLC

Address: PO Box 5998

City, State, Zip: Abilene, TX 79608 Fax: _____

Phone: _____ Email: _____

Agent Name: Civetta Solutions LLC

Address: _____

City, State, Zip: _____ Fax: _____

Phone: 325-721-4889 Email: civettasolutions@gmail.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: 1/29/2023

FOR OFFICE USE ONLY

Received: _____	Fee: \$ _____	Receipt No.: _____
Case No.: _____	Reviewed By: _____	

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF ABILENE, TEXAS, AMENDING CHAPTER 23, "LAND DEVELOPMENT CODE," OF THE ABILENE MUNICIPAL CODE, CONCERNING PD-142 A PLANNED DEVELOPMENT; 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, part 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.

PASSED ON FIRST READING this 27th day of March A.D. 2014.

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 18th day of January, 2014, 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 p.m., on the 10th day of April, 2014, 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 10th day of April, A.D. 2014.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

ORDINANCE NO. _____

Exhibit "A"

PART 1: Land Title. Title to land not dedicated to public use and services or for utility purposes and not otherwise designated for development purposes shall remain in possession of the owner thereof, his heirs, assigns, lessees and successors in interest and shall not be the responsibility of the City of Abilene for any purpose.

PART 2: Development Specifications. All development in the Planned Development shall be in accordance with any maps, topographical and drainage plans, utility plans, architectural drawings, site plan, plat, and any other required plans filed in connection with this requested Planned Development, which are hereby incorporated by reference and included as part of this ordinance. All use and development within the Planned Development must be in compliance with the general Comprehensive Zoning Ordinance of the City of Abilene except as otherwise specifically provided herein.

PART 3: Building Specifications. All structures in the herein said Planned Development shall be constructed in accordance with all pertinent building and construction codes of the City of Abilene.

PART 4: Zoning. That Chapter 23, Abilene Municipal Code, part known as the Land Development Code of the City of Abilene, is hereby further amended by changing the zoning district boundaries, as hereinafter set forth: From AO (Agricultural Open Space), AO/COR (Agricultural Open Space/Corridor Overlay), and RS-8/COR (Single-Family Residential/Corridor Overlay) to PD (Planned Development).

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.

ORDINANCE NO. _____

EXHIBIT "A"

PAGE 2

PART 5: Legal Description. The legal description of this PD is as follows:

A portion of A0417 SUR 101 WM E VAUGHN



Location:

Being 41.118 acres located on the west side of the 6600-7000 block of Buffalo Gap Rd

ORDINANCE NO. _____

EXHIBIT "A"

PAGE 3

PART 6: Purpose. The purpose of the Planned Development (PD) request is to allow for multi-family residential, commercial development, and related activities of a tract, which generally is not allowed under present zoning and development procedures.

PART 7: Specific Modifications. This Planned Development shall be subject to the following:

Tract 1: The area designated as Tract 1 shall be subject to the requirements of the GR (General Retail) zoning district.

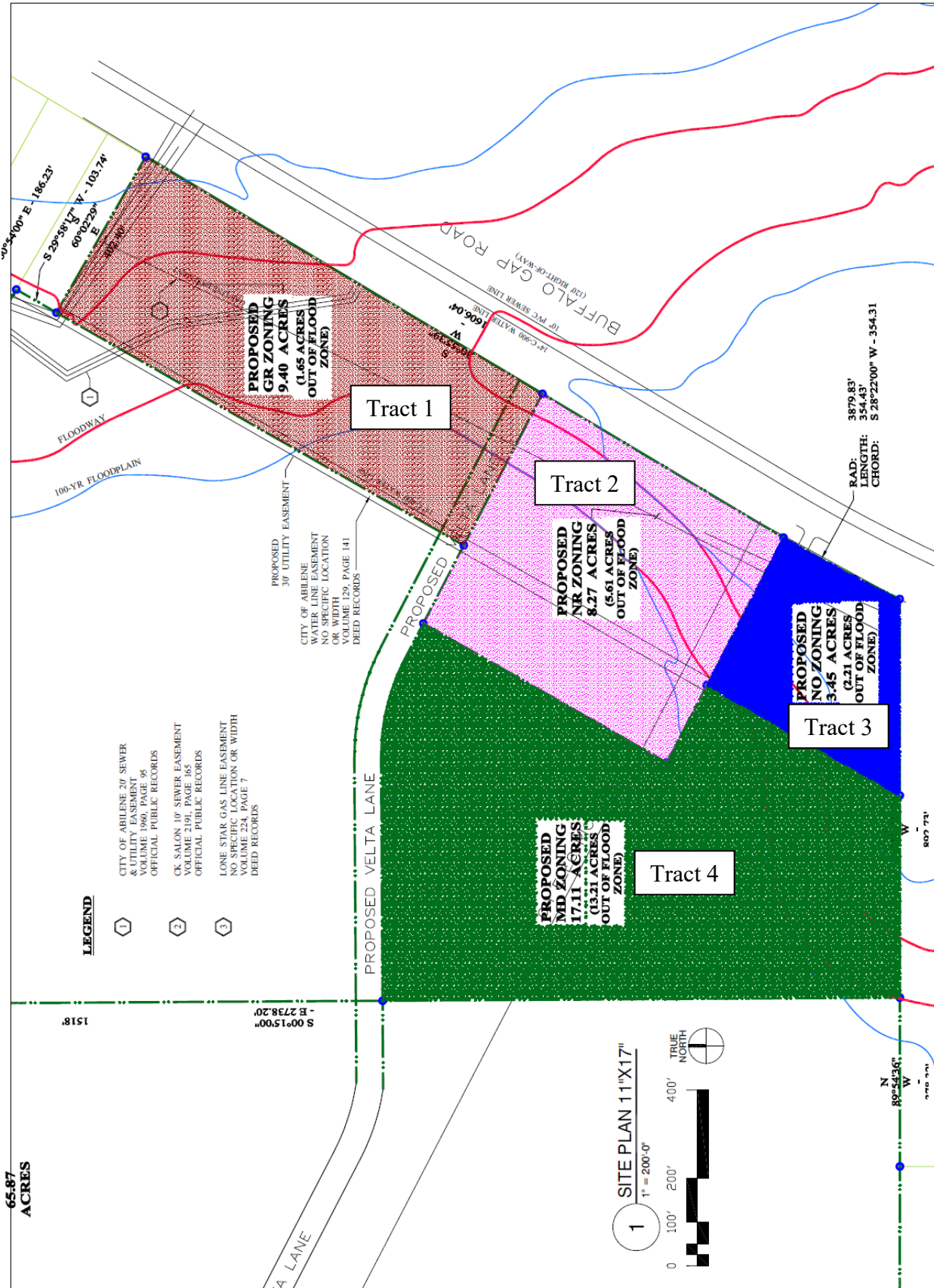
Tract 2: The area designated as Tract 2 shall be subject to the requirements of the ~~NR (Neighborhood Retail)~~ General Retail (GR) zoning district with the following modification:

- 1) **MAXIMUM BUILDING SIZE:** The maximum building coverage of a structure or structures on a single lot shall not exceed 30,000 square feet.

Tract 3: The area designated as Tract 3 shall be subject to the requirements of the ~~NO (Neighborhood Office)~~ General Retail (GR) zoning district.

Tract 4: The area designated as Tract 4 shall be subject to the requirements of the MD (Medium-Density Residential) zoning district with the following modifications:

- 1) **ADDITIONAL PERMITTED USES:** Tract 4 shall also allow for Patio Home & Townhouse development. If developed as one of these uses, the property shall comply with the appropriate development standards for such zoning districts.



-END-



PLANNED DEVELOPMENT AMENDMENT

Case: Z-2023-08

Owner: Great Expectations LLC

Agent: Civetta Solutions LLC

Request: Amend PDD-142

Location: 6856 Buffalo Gap Road

Notification: 0 in Favor, 0 Opposed

Planning & Zoning: March 7, 2023

City Council Hearing: March 23, 2023
April 13, 2023





Z-2023-08 AERIAL LOCATION MAP



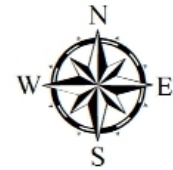
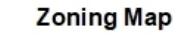
Aerial Map



Legend

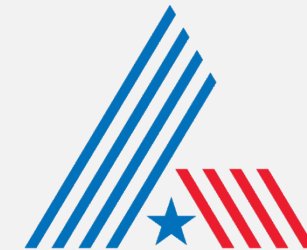
- Z-2023-08
- CourierParcels





 Z-2023-08

-  Arterial
-  Collector
-  AO - Agricultural Open Space
-  RS-6: Residential Single-Family
-  RS-8: Residential Single-Family
-  MF: Multi-Family Residential
-  GR: General Retail
-  PD: Planned Development



**CITY OF
ABILENE
TEXAS**





Z-2023-08 PROPOSED CONCEPT PLAN





Z-2023-08 VIEWS OF SUBJECT PROPERTY



Neighboring Property to the Southeast



Subject Property



Subject Property



Subject Property



Neighboring Property to the West

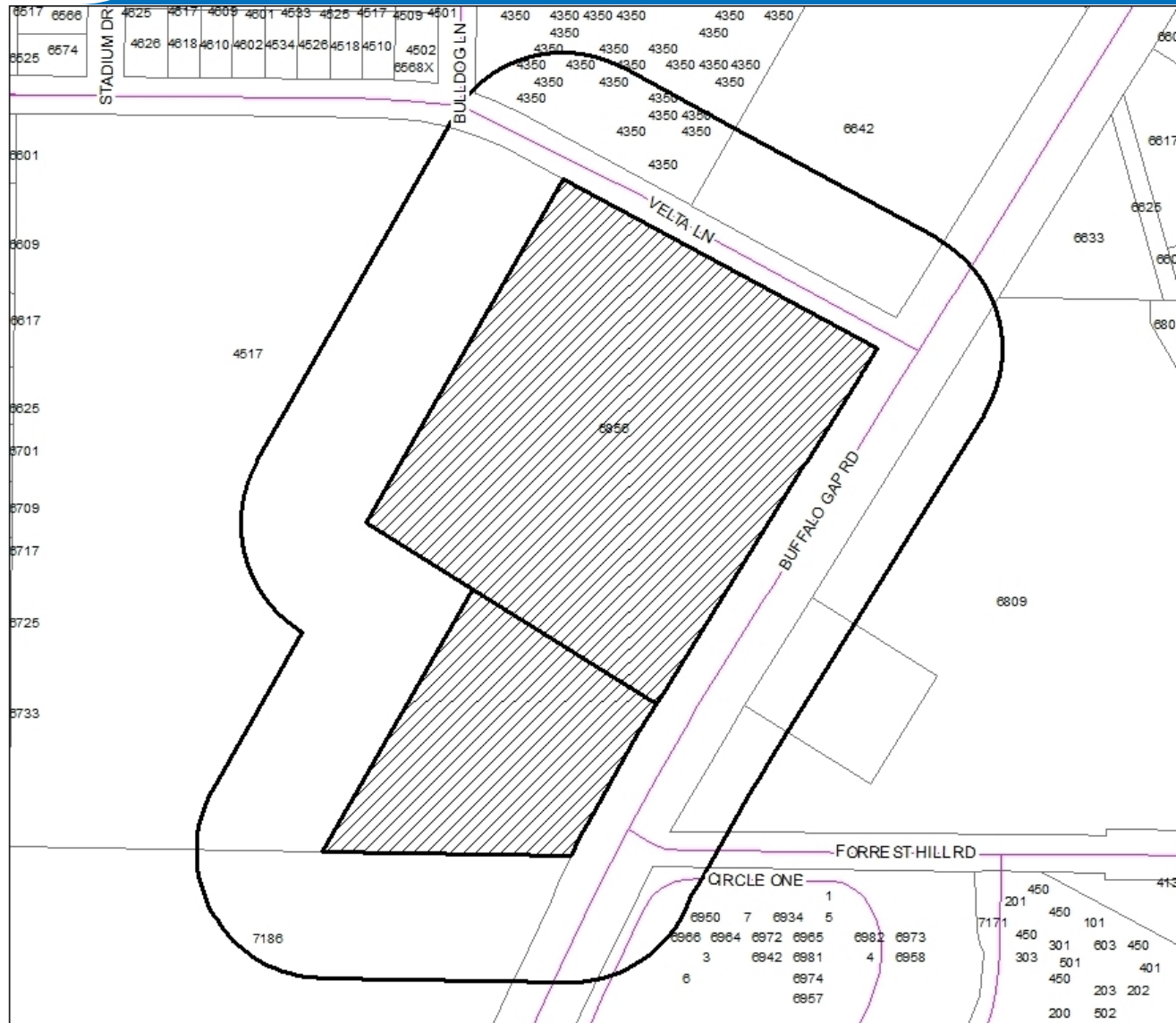


Subject Property





Z-2023-08 NOTIFICATION AREA MAP



Notification Map



Legend

- Z-2023-08 Buffer
- Z-2023-08

0- In Favor- 
0- Opposed- 



CITY OF
ABILENE
TEXAS



FINDINGS AND RECOMMENDATIONS

The proposed request is consistent with:

- The proposed *Comprehensive Plan*;
- The surrounding uses and zoning;
- Generally accepted planning principals; and
- The Criteria for Approval in the LDC.

P&Z Recommendation: **Approval**





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: **24. Ordinance (Final Reading) TC-2023-01: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From McMurry University To Abandon Santos St. Between Hunt St. To S 18th St, Abilene, Taylor County, Texas. (*Tim Littlejohn*)**

GENERAL INFORMATION

The request is for a thoroughfare closure of Santos Street extending north and south from Hunt St. to S. 18th St. The adjacent university is currently building a new dorm for the students on adjacent property.

SPECIAL CONSIDERATIONS

The Development Review Committee reviewed this request and found that:

The Abilene Fire Code requires that fire apparatus access roads that dead end in excess of 150 feet shall have a turnaround 80 feet in diameter, or an acceptable alternative, such as a tee. The request, as submitted, would result in dead-end into a parking for college. Adequate spaces appear to be available to accomplish this, but it would need to be marked with “Fire Lane/No Parking” signage on the pavement, or indicate that the Fire Department would be able to continue through the proposed parking area and return to a thoroughfare without having to turn around or back out of the property.

A 6" water line is located in Santos Street. An easement must be dedicated to cover this utility if the street is closed.

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff would not object to request subject to the following conditions:

1. The subject rights-of-way, and all adjoining properties, shall be platted within one year of the effective date of the abandonment ordinance.
2. If a replat is not approved and recorded within one year, the granting of the abandonment of the subject right-of-way shall be void.
3. All existing utilities in the affected right-of-way shall be covered by a utility easement or rerouted.
4. Fire lanes, subject to Fire Marshal approval, shall be provided prior to the street closure.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval of this request with conditions by a vote of 6-0.

ATTACHMENTS:

1. TC-2023-01 OrdinanceRSA
2. TC-2023-01 Staff Report RSA
3. TC-2023-01 Project Overview
4. DRC Review
5. Comments on thoroughfare changes
6. TC-2023-01

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR ABANDONMENT OF A CERTAIN PORTION OF PUBLIC RIGHT-OF-WAY FOR THAT PORTION OF SANTOS STREET LOCATED BETWEEN HUNT STREET AND SOUTH 18TH STREET; 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 portions of public right-of-way for Santo Street, as described on Exhibit "A" attached hereto and made part of this ordinance for all purposes, be and the same are hereby abandoned, vacated and closed insofar as the right, title or easement of the City of Abilene is concerned, subject to conditions expressed also in attached Exhibit "A".

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 23rd day of March, 2023.

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 17th day of February, 2023, the same being more than fifteen (15) days prior to a public hearing to be held at the Council Chambers in City Hall at 555 Walnut St. Abilene, Texas, at 8:30 a.m. on the 13th day of April, 2023, to permit the public to be heard prior to final consideration of this ordinance.

PASSED ON FINAL READING THIS 13th day of April, 2023.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

ZONING CASE TC-2023-01

STAFF REPORT

Scheduled Hearings

Planning & Zoning Commission: March 7, 2023

City Council 1st Reading: March 23, 2023

City Council 2nd Reading: April 13, 2023

Applicant

Owner: McMurry University

Agent: Jacob & Martin

Case Manager

Adam Holland – Planner

Request

Thoroughfare closure of Santos Street extending north and south from Hunt St. to S. 18th St.

Background

The adjacent university is currently building a new dorm for the students on adjacent property.

Assessment

The Development Review Committee reviewed this request and found that:

1. The Abilene Fire Code requires that fire apparatus access roads that dead end in excess of 150 feet shall have a turnaround 80 feet in diameter, or an acceptable alternative, such as a tee. The request, as submitted, would result in dead-end into a parking for college. Adequate spaces appears to be available to accomplish this, but it would need to be marked with “Fire Lane/No Parking” signage on the pavement, or indicate that the Fire Department would be able to continue through the proposed parking area and return to a thoroughfare without having to turn around or back out of the property.
2. A 6" water line is located in Santos Street. An easement must be dedicated to cover this utility if the street is closed.

P&Z Recommendation

The Planning and Zoning Commission recommends **approval** subject to the following conditions:

1. The subject right-of-way, and all adjoining properties, shall be platted within one year of the effective date of the abandonment ordinance.
2. If a replat is not approved and recorded within one year, the granting of the abandonment of the subject right-of-way shall be void.
3. All existing utilities in the affected right-of-way shall be covered by a utility easement or rerouted.
4. Fire lanes, subject to Fire Marshal approval, shall be provided prior to the street closure.

Notification

TABLE 1

Owner

Owner	Property ID	Situs	Response
ABI RENTALS LLC	18764	1810 HIGHLAND AV	
ABI RENTALS LLC	18764	1812 HIGHLAND AV	
CENICEROS ALICIA OLVERA	18191	1803 SANTOS ST	
CENICEROS ALICIA OLVERA	18191	2241 S 18TH ST	
CLEARVIEW FAMILY LTD PTR	18427	2242 S 19TH ST	
COCHRAN SHARON	17317	2301 S 18TH ST	
EARLEY CORY M & KAY E	18071	2234 S 19TH ST	
ESTES RENTALS LLC	18657	2201 S 18TH ST	
ESTES RENTALS LLC	18657	1802 B HIGHLAND AV	
ESTES RENTALS LLC	18657	1802 A HIGHLAND AV	
HIGH COUNTRY RENTALS LLC	17581	2323 S 18TH ST	
HIGH COUNTRY RENTALS LLC	17581	2327 S 18TH ST	
MC MURRY COLLEGE	59481	2302 HUNT ST	
MC MURRY COLLEGE	59481	2258 HUNT ST	
MC MURRY COLLEGE	59481	1533 WARHAWK WY	
MC MURRY COLLEGE	59481	2150 MCMURRY CT	
MC MURRY COLLEGE	59481	2242 HUNT ST	
MC MURRY COLLEGE	59481	1650 WARHAWK WY	
MC MURRY COLLEGE	59481	2249 SENTINEL DR	
MC MURRY COLLEGE	59481	2349 SENTINEL DR	
MC MURRY COLLEGE	59481	2242 MCMURRY CT	
MC MURRY COLLEGE	59481	2449 SENTINEL DR	
MC MURRY COLLEGE	59481	1533 ROSS AV	
MC MURRY COLLEGE	59481	1601 WARHAWK WY	
MC MURRY COLLEGE	59481	1649 WARHAWK WY	
MC MURRY COLLEGE	59481	2350 SENTINEL DR	
MC MURRY COLLEGE	59481	2357 SENTINEL DR	
MC MURRY COLLEGE	59481	1550 WARHAWK WY	
MC MURRY COLLEGE	59481	2250 SENTINEL DR	
MC MURRY COLLEGE	59481	2149 MCMURRY CT	
MC MURRY UNIVERSITY	61783	2333 HUNT ST	
MC MURRY UNIVERSITY	16452	2233 HUNT ST	
MC MURRY UNIVERSITY	60727	2301 HUNT ST	
MC MURRY UNIVERSITY	61117		
MC MURRY UNIVERSITY	60860		
MC MURRY UNIVERSITY	60987		

MEYER BETTY A TEST TRUST	17314	2309 S 18TH ST	
SALES ERICK GERARDO &	17443	1818 SANTOS ST	
TURQUOISE DOG PROPERTIES LLC	18310	2209 S 18TH ST	
TURQUOISE DOG PROPERTIES LLC	18310	2217 S 18TH ST	

Prop ID

Owner	Property ID	Situs	Response
MC MURRY UNIVERSITY	16452	2233 HUNT ST	
MEYER BETTY A TEST TRUST	17314	2309 S 18TH ST	
COCHRAN SHARON	17317	2301 S 18TH ST	
SALES ERICK GERARDO &	17443	1818 SANTOS ST	
HIGH COUNTRY RENTALS LLC	17581	2323 S 18TH ST	
HIGH COUNTRY RENTALS LLC	17581	2327 S 18TH ST	
EARLEY CORY M & KAY E	18071	2234 S 19TH ST	
CENICEROS ALICIA OLVERA	18191	1803 SANTOS ST	
CENICEROS ALICIA OLVERA	18191	2241 S 18TH ST	
TURQUOISE DOG PROPERTIES LLC	18310	2209 S 18TH ST	
TURQUOISE DOG PROPERTIES LLC	18310	2217 S 18TH ST	
CLEARVIEW FAMILY LTD PTR	18427	2242 S 19TH ST	
ESTES RENTALS LLC	18657	2201 S 18TH ST	
ESTES RENTALS LLC	18657	1802 B HIGHLAND AV	
ESTES RENTALS LLC	18657	1802 A HIGHLAND AV	
ABI RENTALS LLC	18764	1810 HIGHLAND AV	
ABI RENTALS LLC	18764	1812 HIGHLAND AV	
MC MURRY COLLEGE	59481	2302 HUNT ST	
MC MURRY COLLEGE	59481	2258 HUNT ST	
MC MURRY COLLEGE	59481	1533 WARHAWK WY	
MC MURRY COLLEGE	59481	2150 MCMURRY CT	
MC MURRY COLLEGE	59481	2242 HUNT ST	
MC MURRY COLLEGE	59481	1650 WARHAWK WY	
MC MURRY COLLEGE	59481	2249 SENTINEL DR	
MC MURRY COLLEGE	59481	2349 SENTINEL DR	
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MC MURRY COLLEGE	59481	2449 SENTINEL DR	
MC MURRY COLLEGE	59481	1533 ROSS AV	
MC MURRY COLLEGE	59481	1601 WARHAWK WY	
MC MURRY COLLEGE	59481	1649 WARHAWK WY	
MC MURRY COLLEGE	59481	2350 SENTINEL DR	
MC MURRY COLLEGE	59481	2357 SENTINEL DR	
MC MURRY COLLEGE	59481	1550 WARHAWK WY	
MC MURRY COLLEGE	59481	2250 SENTINEL DR	

ZONING MAP



PROJECT OVERVIEW

Project Type: Thoroughfare Closure Application | **Project Title:** TC-2023-01 Santos St. from Hunt to S 18th
ID # 23-000010 | **Started** 01/16/2023 at 12:02 PM



Address

1734 Santos St, Abilene, TX USA 79605

Legal

Frank A Miller Of Blvd Hts Blk Block 3 Lot Lot 4
Frank A Miller Of Blvd Hts, Block 3, Lot 4

Description

This request is to permanently close Santos Street, bounded by Hunt Street to the North and S. 18th Street to the South. This abandonment is approximately 270 LF of existing 60' right of way. McMurry University owns 100% of the property immediately adjacent and on both sides of Santos Street. This thoroughfare closure will allow the university to expand parking capacity in this area.

PROPERTY DETAILS

Property ID	60987
GEO ID	16002
Enforcement Area	Over Place Area

PROPERTY ADDITIONAL INFORMATION

Account Number	47350000300
Property ID	16002
Land Use	Single Family Res
High School	Chs
Middle School	Madison
Elementary School	Jackson
Super Neighborhood	Over Place Area
Courier - Building Square Feet	0

CONTACTS	CONTACT INFO	ADDRESS	CREDENTIALS	ROLE
Katy Stryker	kstryker@jacobmartin.com 3256951070	3465 Curry Lane Abilene, TX	Site Plan Coordinator	APPLICANT
Mc Murry University	-	1 McMurry University # 308 Abilene, TX 79697-0002	-	Property Owner

CREDENTIALS

No data for Credentials.

OCCUPANCY TYPE	CONSTRUCTION TYPE	SQUARE FEET	VALUATION
No data for Occupancy Type.			

EPR DOCUMENTS	ASSOCIATED STEPS	STATUS	LAST REVIEW BY
No data for EPR Documents.			

Comments List

Project Type: Thoroughfare Closure Application | ID # 23-000010



Jeremy Williams

Permits & Inspections, Feb 08, 2023 at 1:50 PM ago PRIVATE

The Abilene Fire Code requires that Fire apparatus access roads that dead end in excess of 150 feet shall be provided with a turnaround 80 feet in diameter or an acceptable alternative, such as a tee. With the requested closure this would cause a dead end situation in the parking lot of existing McMurry Housing. I believe there is enough space to accomplish this, it would need to be marked with Fire Lane No Parking in that parking area, or indicate that the fire department would be able to continue through the proposed parking area and return to a thoroughfare without having to turn around or back out of the property.



Holland, Adam <adam.holland@abilenetx.gov>

Comments on thoroughfare changes

Ratliff, William <william.ratliff@abilenetx.gov>
To: Adam Holland <adam.holland@abilenetx.gov>

Mon, Feb 13, 2023 at 4:58 PM

Adam.

TC-2023-02 Alley Abandonment

1. The architectural drawing for 2323 and 2327 S 18th St shows 29'-5" of property between the building's outer wall and alley. If the property were built per the plans then it would not be necessary to acquire more property in order to provide an adequate driveway.
2. Partial alley abandonment will create an access problem for 1818, 1826, and 1834 Santos St. This could create potential issues for 2309 S 18th St and 2326 S 19th St.
3. In order to resolve the access problem it would be ideal to retain an easement that allows traffic to continue using the alley so as not to create a dead end alley
4. There is a 6" sewer line that would need an easement
5. There is a 6" water line that would need an easement

TC-2023-01 Santos St. from Hunt to S 18th

1. There is a 6" water line that would need an easement

--

**Will Ratliff**

EIT

City of Abilene

555 Walnut Street

Office: (325) 704-3220

William.Ratliff@abilenetx.gov



THOROUGHFARE CLOSURE REQUEST

Case: TC-2023-01

Owner: McMurry University

Agent: Jacob & Martin

Request: Abandon Santos Street from Hunt Street to S. 18th Street.

Notification: 0 in Favor, 0 Opposed

Planning & Zoning: March 7, 2023

City Council Hearing: March 23, 2023
April 13, 2023





LOCATION MAP



Aerial Map



Legend

- TC-2023-01
- CourierParcels



CITY OF
ABILENE
TEXAS



ZONING MAP



Zoning Map



Legend

- ☒ TC-2023-01
- MD: Medium Density Residential
- MF: Multi-Family Residential
- CU: College/Univ...



CITY OF
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TEXAS



TC-2023-01 Site Exhibit



CITY OF
ABILENE
TEXAS



TC-2023-01 VIEWS OF SUBJECT & NEIGHBORING PROPERTIES



Subject Property (North View)



South Neighboring Property



North Neighboring Property

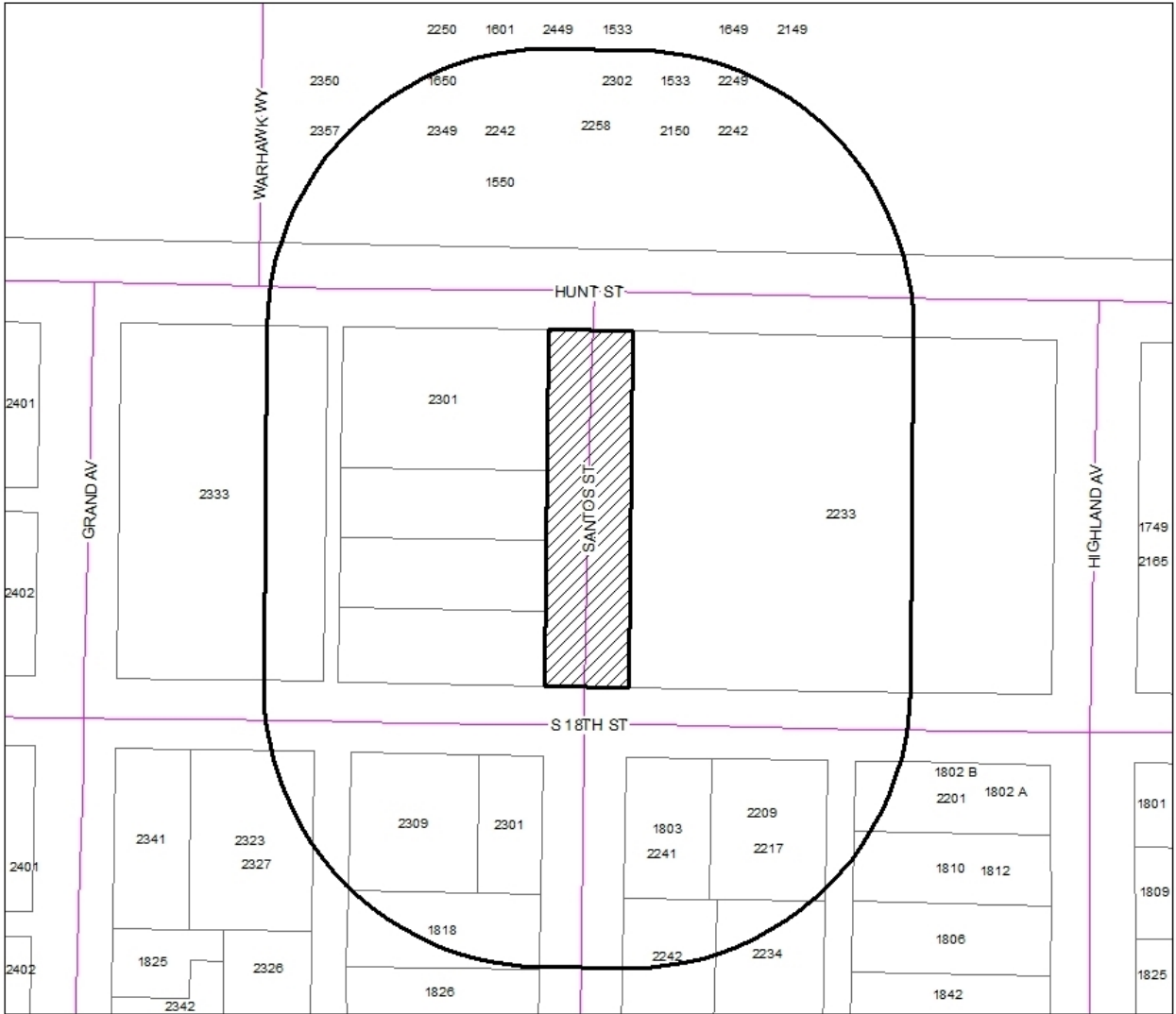


Adjacent property (West)

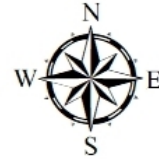




NOTIFICATION AREA MAP



Notification Map



Legend

- TC-2023-01 Buffer
- TC-2023-01

0- In Favor- 

0- Opposed- 

0% Opposed



CITY OF
ABILENE
TEXAS



RECOMMENDATION

P&Z recommends **approval** subject to the following conditions:

1. The subject right-of-way, and all adjoining properties, shall be platted within one year of the effective date of the abandonment ordinance.
2. If a replat is not approved and recorded within one year, the granting of the abandonment of the subject right-of-way shall be void.
3. All existing utilities in the affected right-of-way shall be covered by a utility easement or rerouted.
4. Fire lanes, subject to Fire Marshal approval, shall be provided prior to the street closure.





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: **25. Ordinance (Final Reading) TC-2023-02: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From Dylan Duggan To Abandon The North Half Of An Alley Located Between The 1800 Blocks Of Grand Avenue And Santos Street. *(Tim Littlejohn)***

GENERAL INFORMATION

The request is for a thoroughfare closure of the north half of an alley between Grand Avenue and Santos Street between S. 18th Street to S. 19th Street. The adjacent property owner would like to use their portion of the property for a driveway located at 2323 S. 18th Street.

SPECIAL CONSIDERATIONS

The Development Review Committee reviewed this request and found that:

1. There is a need to retain a 15' UE due to the location of an active AEP PH 7.2 kV.
2. Atmos Energy will need to retain a UE for an existing 4" gas line.
3. The architectural drawing for 2323 and 2327 S. 18th Street shows 29'-5" of property between the building's outer wall and the alley. If the property is built per the plans, it would not be necessary to acquire more property to provide an adequate driveway.
4. Partial alley abandonment will create access issues for the properties addressed as 1818, 1826, and 1834 Santos Street, and potential issues the properties at 2309 S. 18th Street and 2326 S. 19th Street. In order to avoid those access issues, an access easement should be required to allow the existing alley traffic to continue using the alley, so as to not create a dead-end alley.
5. Existing 6" sewer and water lines will also need to be covered with an easement.

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff would not object to the request subject to the following conditions:

1. The subject right-of-way, and all adjoining properties, shall be platted within one year of the effective date of the abandonment ordinance.
2. If a replat is not approved and recorded within one year, the granting of the abandonments of all of subject rights-of-way shall be void.
3. All existing utilities within the affected rights-of-way shall be covered by a utility easement or rerouted.
4. The abandoned right-of-way shall be covered by an access easement to maintain the functionality of the easement.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval of this request with staff recommendations by a vote of 6-0.

ATTACHMENTS:

1. TC-2023-02 OrdinanceRSA
2. TC-2023-02 Staff Report RSA
3. TC-2023-02 Project Overview
4. 46680_Santos Street Exhibit
5. Comments on thoroughfare changes
6. DRC Report
7. TC-2023-02

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR THE PARTIAL ABANDONMENT OF PUBLIC ALLEY LOCATED BETWEEN SANTOS STREET, GRAND AVENUE, SOUTH 18TH STREET, AND SOUTH 19TH STREET, FOR A DISTANCE OF APPROXIMATELY 129-FEET, AS MEASURED FROM THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SOUTH 18TH STREET; 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 portions of public right-of-way utilized as a public alley between the afore referenced public streets, as described on Exhibit “A” attached hereto and made part of this ordinance for all purposes, be and the same are hereby abandoned, vacated and closed insofar as the right, title or easement of the City of Abilene is concerned, subject to conditions expressed also in attached Exhibit “A”.

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 23rd day of March, 2023.

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 17th day of February, 2023, the same being more than fifteen (15) days prior to a public hearing to be held at the Council Chambers in City Hall at 555 Walnut St. Abilene, Texas, at 8:30 a.m. on the 13th day of April, 2023, to permit the public to be heard prior to final consideration of this ordinance.

PASSED ON FINAL READING THIS 13th day of April, 2023.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

ORDINANCE NO. _____

EXHIBIT "A"

The City of Abilene hereby abandons the northern 129-feet (approximately) of the public alley located between South 18th Street, South 19th Street, Grand Avenue, and Santos Street, subject to the following conditions:

1. The subject right-of-way, and all adjoining properties, shall be platted within one year of the effective date of the abandonment ordinance.
2. If a replat is not approved and recorded within one year, the granting of the abandonments of all of subject rights-of-way shall be void.
3. All existing utilities within the affected rights-of-way shall be covered by a utility easement or rerouted.
4. The abandoned right-of-way shall be covered by an access easement to maintain the functionality of the easement.



-END-

ZONING CASE TC-2023-02

STAFF REPORT

Scheduled Hearings

Planning & Zoning Commission: March 7, 2023

City Council 1st Reading: March 23, 2023

City Council 2nd Reading: April 13, 2023

Applicant

Owner: Dylan Duggan

Case Manager

Adam Holland – Planner

Request

Thoroughfare closure of the north half of an alley between Grand Avenue and Santos Street between S. 18th Street to S. 19th Street.

Background

The adjacent property owner would like to use their portion of the property for a driveway located at 2323 S. 18th Street.

Assessment

The Development Review Committee reviewed this request and found that:

1. There is a need to retain a 15' UE due to the location of an active AEP PH 7.2 kV.
2. Atmos Energy will need to retain a UE for an existing 4" gas line.
3. The architectural drawing for 2323 and 2327 S. 18th Street shows 29'-5" of property between the building's outer wall and the alley. If the property is built per the plans, it would not be necessary to acquire more property to provide an adequate driveway.
4. Partial alley abandonment will create access issues for the properties addressed as 1818, 1826, and 1834 Santos Street, and potential issues the properties at 2309 S. 18th Street and 2326 S. 19th Street. In order to avoid those access issues, an access easement should be required to allow the existing alley traffic to continue using the alley, so as to not create a dead-end alley.
5. Existing 6" sewer and water lines will also need to be covered with an easement.

P&Z Recommendation

The Planning and Zoning Commission recommends **approval** subject to the following conditions:

1. The subject right-of-way, and all adjoining properties, shall be platted within one year of the effective date of the abandonment ordinance.

2. If a replat is not approved and recorded within one year, the granting of the abandonments of all of subject rights-of-way shall be void.
3. All existing utilities within the affected rights-of-way shall be covered by a utility easement or rerouted.
4. The abandoned right-of-way shall be covered by an access easement to maintain the functionality of the easement.

Notification

TABLE 1

Owner

Owner	Property ID	Situs	Response
ASHDEN COURTYARD LTD	13782	1909 GRAND AV APT C	
ASHDEN COURTYARD LTD	13782	1909 GRAND AV APT D	
ASHDEN COURTYARD LTD	13782	1917 GRAND AV APT C	
ASHDEN COURTYARD LTD	13782	1901 GRAND AV APT C	
ASHDEN COURTYARD LTD	13782	1917 GRAND AV APT D	
ASHDEN COURTYARD LTD	13782	1917 GRAND AV APT A	
ASHDEN COURTYARD LTD	13782	1909 GRAND AV APT A	
ASHDEN COURTYARD LTD	13782	1917 GRAND AV APT B	
ASHDEN COURTYARD LTD	13782	1901 GRAND AV APT A	
ASHDEN COURTYARD LTD	13782	1901 GRAND AV APT B	
ASHDEN COURTYARD LTD	13782	1901 GRAND AV APT D	
ASHDEN COURTYARD LTD	13782	1909 GRAND AV APT B	
ASHDEN COURTYARD LTD	13892	1918 SANTOS ST APT C	
ASHDEN COURTYARD LTD	13892	1910 SANTOS ST APT D	
ASHDEN COURTYARD LTD	13892	1910 SANTOS ST APT A	
ASHDEN COURTYARD LTD	13892	1902 SANTOS ST APT B	
ASHDEN COURTYARD LTD	13892	1902 SANTOS ST APT D	
ASHDEN COURTYARD LTD	13892	1910 SANTOS ST APT B	
ASHDEN COURTYARD LTD	13892	1918 SANTOS ST APT A	
ASHDEN COURTYARD LTD	13892	1910 SANTOS ST APT C	
ASHDEN COURTYARD LTD	13892	1918 SANTOS ST APT B	
ASHDEN COURTYARD LTD	13892	1902 SANTOS ST APT A	
ASHDEN COURTYARD LTD	13892	1918 SANTOS ST APT D	
ASHDEN COURTYARD LTD	13892	1902 SANTOS ST APT C	
BRICK & MORTAR PROPERTIES LLC	17182	2326 S 19TH ST	
CENICEROS ALICIA OLVERA	18191	1803 SANTOS ST	
CENICEROS ALICIA OLVERA	18191	2241 S 18TH ST	
CLEARVIEW FAMILY LTD PTR	18427	2242 S 19TH ST	
COCHRAN SHARON	17317	2301 S 18TH ST	

HIGH COUNTRY RENTALS LLC	17581	2323 S 18TH ST	
HIGH COUNTRY RENTALS LLC	17581	2327 S 18TH ST	
JGN PROPERTIES LLC SERIES K	17953	2341 S 18TH ST	
KIRBY DALTON	24394	2401 S 18TH ST	
MARTINEZ JAMES D	17838	1834 SANTOS ST	
MC MURRY UNIVERSITY	61783	2333 HUNT ST	
MC MURRY UNIVERSITY	61117		
MC MURRY UNIVERSITY	60860		
MC MURRY UNIVERSITY	60987		
MEYER BETTY A TEST TRUST	17314	2309 S 18TH ST	
SALES ERICK GERARDO &	17443	1818 SANTOS ST	
TEXAS MIDWEST HOLDINGS LLC	17713	1826 SANTOS ST	
VG PARTNERS LTD	17057	2342 S 19TH ST	
VG PARTNERS LTD	17060	1825 GRAND AV	

Prop ID

Owner	Property ID	Situs	Response
ASHDEN COURTYARD LTD	13782	1909 GRAND AV APT C	
ASHDEN COURTYARD LTD	13782	1909 GRAND AV APT D	
ASHDEN COURTYARD LTD	13782	1917 GRAND AV APT C	
ASHDEN COURTYARD LTD	13782	1901 GRAND AV APT C	
ASHDEN COURTYARD LTD	13782	1917 GRAND AV APT D	
ASHDEN COURTYARD LTD	13782	1917 GRAND AV APT A	
ASHDEN COURTYARD LTD	13782	1909 GRAND AV APT A	
ASHDEN COURTYARD LTD	13782	1917 GRAND AV APT B	
ASHDEN COURTYARD LTD	13782	1901 GRAND AV APT A	
ASHDEN COURTYARD LTD	13782	1901 GRAND AV APT B	
ASHDEN COURTYARD LTD	13782	1901 GRAND AV APT D	
ASHDEN COURTYARD LTD	13782	1909 GRAND AV APT B	
ASHDEN COURTYARD LTD	13892	1918 SANTOS ST APT C	
ASHDEN COURTYARD LTD	13892	1910 SANTOS ST APT D	
ASHDEN COURTYARD LTD	13892	1910 SANTOS ST APT A	
ASHDEN COURTYARD LTD	13892	1902 SANTOS ST APT B	
ASHDEN COURTYARD LTD	13892	1902 SANTOS ST APT D	
ASHDEN COURTYARD LTD	13892	1910 SANTOS ST APT B	
ASHDEN COURTYARD LTD	13892	1918 SANTOS ST APT A	
ASHDEN COURTYARD LTD	13892	1910 SANTOS ST APT C	
ASHDEN COURTYARD LTD	13892	1918 SANTOS ST APT B	
ASHDEN COURTYARD LTD	13892	1902 SANTOS ST APT A	
ASHDEN COURTYARD LTD	13892	1918 SANTOS ST APT D	
ASHDEN COURTYARD LTD	13892	1902 SANTOS ST APT C	

VG PARTNERS LTD	17057	2342 S 19TH ST	
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HIGH COUNTRY RENTALS LLC	17581	2327 S 18TH ST	
TEXAS MIDWEST HOLDINGS LLC	17713	1826 SANTOS ST	
MARTINEZ JAMES D	17838	1834 SANTOS ST	
JGN PROPERTIES LLC SERIES K	17953	2341 S 18TH ST	
CENICEROS ALICIA OLVERA	18191	1803 SANTOS ST	
CENICEROS ALICIA OLVERA	18191	2241 S 18TH ST	
CLEARVIEW FAMILY LTD PTR	18427	2242 S 19TH ST	
KIRBY DALTON	24394	2401 S 18TH ST	
MC MURRY UNIVERSITY	60860		
MC MURRY UNIVERSITY	60987		
MC MURRY UNIVERSITY	61117		
MC MURRY UNIVERSITY	61783	2333 HUNT ST	

LOCATION MAP



ZONING MAP



PROJECT OVERVIEW

Project Type: Thoroughfare Closure Application | **Project Title:** TC-2023-02 Alley Abandonment

ID # 23-000025 | **Started** 02/03/2023 at 4:11 PM



Address

2325 S 18th St, Abilene, TX USA 79605

Legal

Boulevard Heights Blk Block 4 Lot Lot 102 Re
Boulevard Heights, Block 4, Lot 102 Rep

Description

Application to abandon the north 128 feet of the ally on the east side of this property. The ally in question is running north and south from south 18th to south 19th.

PROPERTY DETAILS

Property ID	17581
GEO ID	25044
Enforcement Area	Over Place Area

PROPERTY ADDITIONAL INFORMATION

Account Number	11000002100
Property ID	25044
Land Use	Vacant
High School	CHS
Middle School	Madison
Elementary School	Jackson
Super Neighborhood	OVER PLACE AREA
AID #	25044
County	Taylor
Courier - Building Square Feet	0

CONTACTS	CONTACT INFO	ADDRESS	CREDENTIALS	ROLE
Dylan Duggan	dylanduggan94@gmail.com-		-	APPLICANT
High Country Rentals Llc-		3478 Catclaw Dr # 236 Abilene, TX 79606-8224	-	Property Owner

CREDENTIALS

No data for Credentials.





Holland, Adam <adam.holland@abilenetx.gov>

Comments on thoroughfare changes

Ratliff, William <william.ratliff@abilenetx.gov>
To: Adam Holland <adam.holland@abilenetx.gov>

Mon, Feb 13, 2023 at 4:58 PM

Adam.

TC-2023-02 Alley Abandonment

1. The architectural drawing for 2323 and 2327 S 18th St shows 29'-5" of property between the building's outer wall and alley. If the property were built per the plans then it would not be necessary to acquire more property in order to provide an adequate driveway.
2. Partial alley abandonment will create an access problem for 1818, 1826, and 1834 Santos St. This could create potential issues for 2309 S 18th St and 2326 S 19th St.
3. In order to resolve the access problem it would be ideal to retain an easement that allows traffic to continue using the alley so as not to create a dead end alley
4. There is a 6" sewer line that would need an easement
5. There is a 6" water line that would need an easement

TC-2023-01 Santos St. from Hunt to S 18th

1. There is a 6" water line that would need an easement

--

**Will Ratliff**

EIT

City of Abilene

555 Walnut Street

Office: (325) 704-3220

William.Ratliff@abilenetx.gov

Comments List

Project Type: Thoroughfare Closure Application | ID # 23-000025



Athan Himmelstein

Planning Division, Feb 10, 2023 at 5:21 PM ago

Athan Himmelstein

AEP Texas

adhimmelstein@aep.com & 325-674-7290

Need to retain a 15' Utility Easement where the alley abandonment is for Grand Ave & S 18th as. AEP has an existing active 1PH 7.2 kV line running where this proposed alley abandonment is.



Gregory Parker

Feb 16, 2023 at 10:35 AM ago

Atmos Energy will need to retain a Utility Easement for existing 4" gas line running is proposed abandoned alley.



THOROUGHFARE CLOSURE REQUEST

Case: TC-2023-02

Owner: Dylan Duggan

Request: Abandon the north half of an alley on the 2300 block of S 18th St.

Notification: 0 in Favor, 0 Opposed

Planning & Zoning: March 7, 2023

City Council Hearing: March 23, 2023
April 13, 2023





TC-2023-02 LOCATION MAP



Aerial Map



Legend

- TC-2023-02
- CourierParcels



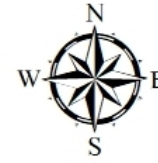
CITY OF
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TEXAS



TC-2023-02 ZONING MAP



Zoning Map



Legend

- ☒ TC-2023-02
- MD: Medium Density Residential
- MF: Multi-Family Residential
- CU: College/Univ...



CITY OF
ABILENE
TEXAS



TC-2023-02 VIEWS OF SUBJECT & NEIGHBORING PROPERTIES





TC-2023-02 NOTIFICATION AREA MAP



Notification Map



0- In Favor- ●

0- Opposed- ●

0% Opposed

Legend

- TC-2023-02 Buffer
- TC-2023-02



CITY OF
ABILENE
TEXAS



RECOMMENDATION

P&Z recommends **approval** subject to the following conditions:

1. The subject right-of-way, and all adjoining properties, shall be platted within one year of the effective date of the abandonment ordinance.
2. If a replat is not approved and recorded within one year, the granting of the abandonment of the subject right-of-way shall be void.
3. All existing utilities in the affected right-of-way shall be covered by a utility easement or rerouted.
4. The abandoned right-of-way shall be covered by an access easement to maintain the functionality of the easement.





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: 26. **(Remove from Table) Ordinance (Final Reading):** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a proposal to adopt a new Comprehensive Plan prepared by Halff and Associates Inc. *(Tim Littlejohn)*

GENERAL INFORMATION

Consider and approve the new updated Comprehensive Plan 2040

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Approval with conditions

BOARD OR COMMISSION RECOMMENDATION

Planning and Zoning recommends: Approval with conditions

ATTACHMENTS:

1. Comprehensive Plan Ordinance 2023
2. Connect Abilene 2040 FINAL DRAFT (2)
3. City Council Presentation Comp Plan
4. 2023.03.23 Abilene CC Adoption

ORDINANCE NO. _____

AN ORDINANCE ADOPTING A COMPREHENSIVE PLAN FOR THE CITY OF ABILENE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That pursuant to Section 84 of the City charter of the City of Abilene the Planning and Zoning Commission has forwarded to the City Manager and City Council a new Comprehensive Plan containing its recommendation for approval for the growth, improvement and beautification of the city.

PART 2: That in accordance with Local Government Code Section 213.003 a public hearing on the adoption of said Plan has been held for the purpose of giving the public an opportunity to give testimony and present written evidence regarding the Plan.

PART 3: That the proposed Comprehensive Plan reflects the goals, objectives, and strategies of the City Council for the long-range development of the municipality.

PART 4: That the proposed Comprehensive Plan as presented is hereby adopted and supersedes all other comprehensive and general plans previously adopted. Small-area plans now in effect shall be administered and construed in harmony with the Comprehensive Plan.

PASSED ON FIRST READING THIS 9TH day of March, 2023.

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 day of February, 2023, 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 13th day of April 2023, to permit the public to be heard prior to final consideration of this ordinance. Said ordinance shall take effect immediately upon passage thereof.

PASSED ON FINAL READING THIS 13th day of April, 2023.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY



COMPREHENSIVE PLAN

APRIL 2023



Acknowledgments

The following individuals are recognized for their significant contributions to the preparation of the City of Abilene Comprehensive Plan.

CITY COUNCIL

Anthony Williams - *Mayor*
 Shane Price
 Lynn Beard
 Donna Albus
 Weldon W. Hurt
 Kyle McAlister
 Travis Carver

TECHNICAL ADVISORY COMMITTEE

Robert Hanna - *City Manager*
 Mindy Patterson - *Deputy City Manager*
 Michael Rice - *Assistant City Manager*
 Timothy Littlejohn - *Director of Planning & Development*
 James Rogge - *Traffic Services Engineer*
 Scott Chandler - *City Engineer*
 Srini Valavala - *Stormwater Services Engineer*
 Kevin Jager - *Water Utilities Engineer*
 Paul Norman - *TxDOT Abilene Area Engineer*
 Ezequiel Herera - *Abilene Waste Management*
 Blake Tulloch - *Abilene GIS*
 Athen Himmelstein - *AEP*

CONSULTANT TEAM

Halff Associates, Inc.
 Brennan Kane, Associate AIA
 Kendall Howard, AICP
 Kailey Saver, AICP
 Kelsey McNiece
 Abel Verdi

CivicBrand
 Ryan Short
 Brisa Byford

Catalyst Commercial
 Jason Claunch
 Chris Branham

COMPREHENSIVE PLAN ADVISORY COMMITTEE

Nanci Liles - *Abilene Convention and Visitors Bureau*
 Courtney Queen - *Airport Board/Texas Tech Health Sciences*
 Shane Price - *City of Abilene Council member*
 Misty Mayo - *Development Corporation of Abilene*
 Allison Carroll - *Downtown Association of Abilene*
 JoAnne Fluke - *Disability Board & Government Rehabilitation Council*
 Tommy Downing - *Dyess AFB Representative*
 Clayton Farrow - *Jacob & Martin Engineering*
 BJ Prichard - *Enprotec Hibbs & Todd Engineer*
 Sidney Levesque - *Landmarks Commission, Abilene Cultural Affairs*
 Vishia Wilson - *Abilene Regional Medical Center*
 Susan Wade - *Hendrick Medical Center*
 Alex Russell - *Planning & Zoning Commission, JAR Development*
 David Pittman - *Parks & Recreation Board Chair, Milsoft Utility*
 Tim Smith - *SoDA District Representative*
 Vick Corley - *Transportation Board, DCOA Board*
 Scott Senter - *Realtor*
 Tim McClarty - *Architect*

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LIST OF ACRONYMS

AASHTO – American Association of State Highway Transportation Officials	NRPA – National Recreation and Parks Association
ACVB - Abilene Convention and Visitors Bureau	PD – Planned Development
AFB - Air Force Base	PID – Public Improvement District
ACS – American Community Survey	PP – Places to Play
ADU – Accessory Dwelling Unit	PTA – Primary Trade Area
ANI - Abilene Neighborhood Initiative	PUD – Planned Unit Development
CBD – Central Business District	P&Z – Planning & Zoning Commission
CIP – Capital Improvement Plan	RBA – Rentable Building Area
CPAC – Comprehensive Plan Advisory Committee	REF – Regional Ecosystem Framework
CPTED - Crime Prevention through Environmental Design	RFEI – Request for Expression of Interest
CRT - Community Response Team	RFP – Request for Proposals
DCOA - Development Corporation of Abilene	RFQ – Request for Qualifications
EMS – Emergency Medical Services	ROW – Right of Way
EO – Economic Opportunity	RMU – Residential Mixed-Use Special Overlay District
ETJ – Extraterritorial Jurisdiction	SBA - Small Business Association
FLUP – Future Land Use Plan	SH – State Highway
FM – Farm to Market Road	SF – Single Family
GIS – Geographic Information Systems	SoDA - South Downtown Abilene
HC – Quality Housing Choices	TAC – Technical Advisory Committee
HOA – Homeowner’s Association	TCA – Texas Commission on the Arts
ICSC – International Council of Shopping Centers	TCEQ – Texas Commission on Environmental Quality
ISD – Independent School District	TDA – Texas Downtown Association
LID - Low Impact Development	TIF – Tax Increment Finance
LOS – Level of Service	TIRZ – Tax Increment Reinvestment Zone
MPO - Metropolitan Planning Organization	TPL – Trust for Public Lands
MTP – Master Thoroughfare Plan	LOS – Level of Service
MUD – Municipal Utility District	TML – Texas Municipal League
NAICS – North American Industry Classification System	TPWD – Texas Park and Wildlife Department
NAIOP – National Association of Industrial and Office Properties	TXDOT – Texas Department of Transportation
NFPA – National Fire Protection Agency	UDO – Unified Development Ordinance
	ULI – Urban Land Institute

"The possibilities were endless. Battles would be fought. Wonders revealed. Many journeys. Many lands. Many joys. Many sorrows.

But stories all. . . "

- Nicholas St. North and the Battle of the Nightmare King by William Joyce





A COMMUNITY'S PLAN

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INTRODUCTION

The **Connect Abilene 2040 Comprehensive Plan** will guide growth and community initiatives to continue to meet the needs of residents today and in the future. Abilene is a welcoming place based on a strong social fabric built from volunteerism, traditional values, and above all, community. The comprehensive plan is a long-range plan that will shape the community over the next 20 years.

A comprehensive plan is a blueprint for a city's future; it defines the character of the community and provides policies to enhance quality-of-life and economic well-being. Long-range planning initiatives require community input and buy-in, forward-thinking policies, prioritization of projects, and the ability to implement the overall plan's vision and goals. This plan is a living document; it provides short-, mid-, and long-range strategies to help decision makers create a future where residents can continue to have a **high quality-of-life, be family-oriented, prosper economically, and be engaged in the community.**

Connect Abilene 2040 is based on building blocks that collectively form the community's vision. The building blocks embody community values, and are used as the framework for goals and policies to shape the future. The plan will guide code updates, capital improvements, budgetary decisions, and related city policies.

The theme of the 2040 Comprehensive Plan is "Connect Abilene." The connection emphasizes physical connections, interpersonal connections, and planning connections.

- *Physical connections* represent how the community is connected through infrastructure including sidewalks, trails, roads, and open spaces. These facilities connect residents to places such as Downtown, the South Downtown Abilene District (SoDA), parks, schools, services, and entertainment.
- *Interpersonal connections* bring residents and organizations together to collaborate, empathize, and create a shared vision for the community. These connections will create an Abilene that is representative of the community and will be vital when implementing the plan.
- *Planning connections* are the key elements of the comprehensive plan that connect every more detailed master plan in Abilene to each other. These create an Abilene where all services and policies of the city are in sync and moving the city forward. These connections will shape how the plan should be used to guide other citywide long-range plans through the building blocks and policies identified in the plan.

The goals and strategies in this Plan aim to preserve and enhance what is important to residents. **This plan helps guide Abilene so the city continues to have high-quality services, attract and sustain employers and employees, and maintain the charm that makes Abilene special.**



WHY PLAN?

Abilene is expected to grow by approximately 12 percent over the next two decades, from around 125,000 residents in 2020 to approximately 141,000 residents in 2040. Abilene is also the regional hub for surrounding counties, and the counties around Abilene are also anticipated to grow, all of whom depend on a strong and prosperous Abilene. To maintain quality-of-life in Abilene, this plan must consider where growth occurs and how the city's infrastructure will accommodate the growth. Community growth is associated with not only population growth and area expansion through annexation; it also includes social, technological, economic, and employment growth.

A comprehensive plan serves as a guide to community growth based on established community values. The plan considers existing conditions and future needs to determine actions the City should undertake to achieve the initiatives outlined in the Plan. This plan intends to:

1.

Guide future growth and development for Abilene to prosper as a regional hub that meets the needs of its residents.

2.

Define the character of the community through the Future Land Use Map and small area planning initiatives.

3.

Provide City officials with strategies to bring the community's vision to fruition.

4.

Support a sense of community and neighborhood identity.

5.

Shape the appearance and future of Abilene.



PLANNING AUTHORITY

This Plan serves as a guide for local policy decisions and investment. The development of a comprehensive plan is permitted by Chapter 213 of the Texas Local Government Code for the “purpose of promoting sound development.” Texas communities develop comprehensive plans as a policy document to guide future development in their city or town.

COMPREHENSIVE PLAN PROCESS

The planning process to create this updated comprehensive plan began in late 2020. During the process, various stakeholders, community members, and committees were engaged. Input from the community and staff shaped the Future Land Use Map and the vision, goals, and strategies identified in the plan. The planning process included five general phases:



PLANNING AREA

The planning area includes Abilene and its Extra-Territorial Jurisdiction (ETJ). Abilene's city limits encompass approximately 110 square miles, and the ETJ extends five miles from the city limits, equating to another 260 square miles of potential planning area (see Map 1.1, *Planning Area* - right).

THE COMPREHENSIVE PLAN

This plan strives to make Abilene a “complete” community that is designed to support all of the daily needs of the people that live there. This includes strong infrastructure and services, diverse options for, and access to, employment, housing, shops, schools, parks, transportation, and entertainment. Where possible, these services should be accessible to residences, and enhance connections between residents of the city and their community.

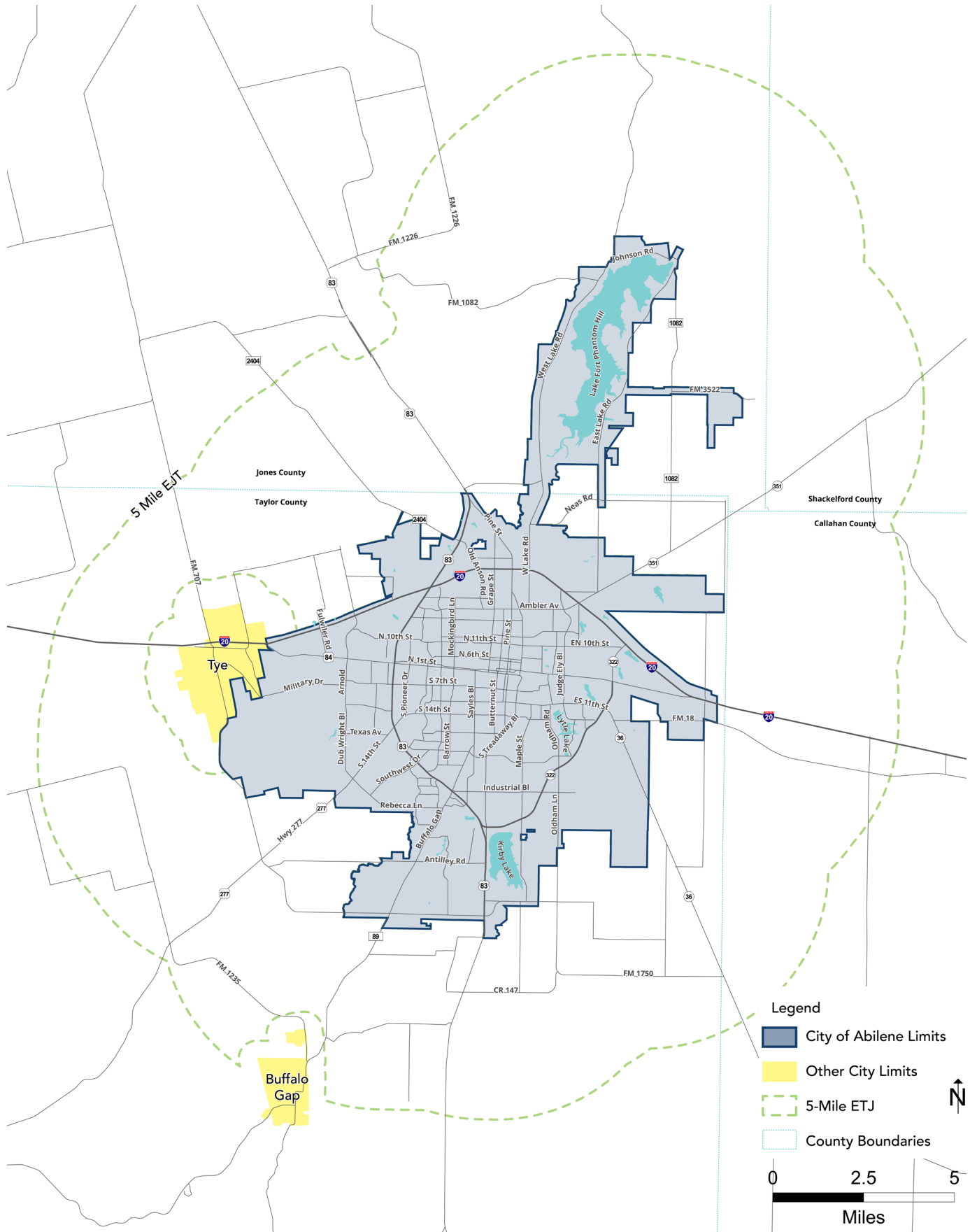
The building blocks of Abilene's comprehensive plan are the overarching values established by the community. These values include goals and strategies, defined as:

Goals are broad, long-term statements to advance the Plan's vision. They are overall statements that community leaders should direct their efforts toward.

Strategies are specific actions to achieve the goals, and can be programs, policies, studies, investments, or operations based. They should be measurable and can be defined as short-, mid-, or long-range action items.

RELATIONSHIP TO OTHER PLANS

The Comprehensive Plan should support other citywide long range planning efforts. The Plan should act as an umbrella document over more detailed plans, like a Transportation Master Plan, Small Area/Neighborhood Plans, Parks and Recreation Master Plan, and Utility Master Plans. Other citywide plans should use the community's vision to guide initiatives, focus investments based on projected growth patterns, and implement community initiatives in a synchronized manner.



PLAN STRUCTURE

The plan is comprised of the following chapters.

Chapter 1 - A Community's Plan	Introduces the Connect Abilene 2040 Plan and why long-range planning is important.
Chapter 2 - Community Vision	Provides a summary of engagement efforts throughout the planning process and outlines the community's vision.
Chapter 3 - Community Framework	Presents recommendations related to creating a complete community.
Chapter 4 - Community Direction	Advances key themes driving the Plan by providing goals and strategies to guide Abilene's future.
Chapter 5 - Implementation	Offers a detailed action plan to achieve the 2040 Comprehensive Plan.

THE CONNECT ABILENE 2040 BUILDING BLOCKS

Abilene's Comprehensive Plan is centered around community Building Blocks. Building Blocks represent the community's vision for the future and include a vision statement to represent the community's value.

More discussion about the Building Blocks is provided in Chapter 2 - Community Vision. The goals and strategies for the building blocks are included in Chapter 4 - Community Direction.



GROWTH



EDUCATION



WELCOMING



PROSPEROUS



SUPPORTIVE



RESILIENCE



HEALTHY



Abilene's gateway monument

WHY NOW?

Abilene's previous Comprehensive Plan was adopted in 2004, and had 2019 as the plan horizon. Since 2004, the City has experienced significant changes in demographics, the economy, infrastructure, land use patterns, and community needs. In addition, Texas, the United States and indeed the entire world have also changed significantly. To meet ongoing changes, a comprehensive plan should generally be updated every 10 years to ensure its goals and policies are relevant and representative of the community's values.

EXISTING CONDITIONS

Volume 1 - **The State of the City** provides an overview of the challenges and changes Abilene has faced over the last two decades. A snapshot of key takeaways are listed below.

GROWTH

Much of the new development in the last decade has occurred in south Abilene, northeast around State Highway-351 and Abilene Christian University, and in Downtown. This development pattern has resulted in a reduction in commercial services in northern Abilene. Investments following growth in southern Abilene need to be balanced with additional infrastructure.

TRANSPORTATION

Suburban sprawl relies heavily on single occupant vehicles for mobility. There is limited multi-modal transportation outside of downtown Abilene. An updated master transportation plan, level of service analysis, and pedestrian/sidewalk master plan could help to identify key locations where investments should be made to improve capacity and connectivity throughout the City. Gaps exist in the sidewalk network, and demand exists for trails in many parts of the city that do not currently have them.

PARKS, RECREATION, TRAILS AND OPEN SPACE

The last Parks and Recreation Master Plan was adopted in 2014. An updated Parks, Recreation, Open Space, and Trails Master Plan to be completed in early 2023, will show how Abilene can improve its overall parks and recreation system to enhance play, engage with nature, provide pedestrian connections, and create healthier lifestyles. Abilene's natural features include floodplains, creeks, and lakes throughout the City.

UTILITIES AND INFRASTRUCTURE

Water, Wastewater, Water Treatment Plant, and Stormwater Master Plans have all been adopted in the last two years. These plans recommend a variety of projects to improve Abilene's infrastructure systems over the next 20 years. The floodplain should be considered when developing policies and recommendations for future development, infrastructure improvements, and civic facilities. The plans should be updated regularly to reflect existing and proposed growth patterns and community needs.

HOUSING

In recent decades, the housing focus has shifted from the older, more central parts of Abilene to new single family housing developments in south and northeast Abilene. Nearly 70 percent of the current housing stock consists of single family detached homes. Approximately 86 percent of the homes in Abilene were constructed prior to 2000, highlighting the need for new housing stock and the addition of other housing type options. In addition, as homes age they begin to require increased maintenance which may be costly and dissuade investments in the aging areas of Abilene without incentives.

ABILENE TOMORROW

Abilene has numerous challenges it will face, but it is ready to face them. This plan provides the guidance and oversight needed to encourage development patterns that provide options for housing, services, and employment; adds variety to the way people move around the city; brings organizations and the community together; and continues to support the community's vision.

*"Dreams, sweet dreams, be in the sand you hold. They
banish all the darkling fears and fill the night with
gold. "*

- The Sandman: The Story of Sanderson Mansnoozie by William Joyce



COMMUNITY VISION

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OUTREACH SUMMARY

To encourage ownership in a comprehensive plan, the community must be involved in identifying existing issues, opportunities, and needs. A community vision represents the community's preferred image of the future. This helps guide strategies for City staff and officials to implement growth, investments, and policies in the future. This section describes the community's involvement in the Connect Abilene 2040 Comprehensive Plan and key findings. Survey results and additional engagement information can be found in Appendix B.

"Cities have the capability of providing something for everybody, only because, and only when, they are created by everybody."
Jane Jacobs – The Death and Life of Great American Cities

The engagement plan included the following committees, boards, and community involvement.

Technical Advisory Committee (TAC)

The TAC was comprised of City Staff to provide feedback and input during the planning process, including visioning, growth scenarios, and strategies. The TAC included staff from Planning, Engineering, Public Works, Parks and Recreation, and City Management. The TAC will lead the implementation of the plan in the future.

City Government/City Management

City Council and the Planning and Zoning Commission provided guidance during the visioning process. Their role as elected and appointed officials will be critical when implementing the plan.

Focus Groups

A variety of meetings were held with targeted groups such as the Chamber of Commerce, the Development Corporation of Abilene (DCOA), Universities, community organizations, and neighborhood groups at the beginning of the planning process. They helped identify issues and opportunities in Abilene. Their input helped guide the development of strategies.

Community Engagement

Community-wide engagement opportunities included a survey and virtual public open house. A project website was updated throughout the process to provide plan documents, a calendar of events, and project information.

Comprehensive Plan Advisory Committee (CPAC)

The CPAC was a group of 20 key community members who serve on boards, committees, and organizations in Abilene. They provided continued guidance as the plan was developed. They confirmed the vision, goals, and actions created during the plan, and provided feedback on the growth scenarios to create a final preferred development scenario.

CPAC Meeting Summaries

Meeting #1 was a joint meeting with City Council and the Planning and Zoning Commission. This meeting kicked-off the project, identified community values, and discussed opportunities.

Meeting #2 discussed the Strengths, Opportunities, Aspirations, and Results (SOAR) for the Building Blocks.

Meeting #3 was an interactive meeting where the CPAC discussed the character areas and future development aspirations for the City.

Meeting #4 was focused on the growth scenarios to identify the priorities for the preferred growth scenario and reviewed the plan goals.

Meeting #5 addressed the actions, metrics, and partnerships associated with each goal of the plan.

Meeting #6 presented the Future Land Use Map, market analysis, and key takeaways from Meeting #5.

Meeting #7 reviewed the draft plan and discussed implementation and next steps.

VISIONING RESULTS

ONE WORD TO DESCRIBE ABILENE TODAY:



ONE WORD TO DESCRIBE ABILENE IN 2040:



ABILENE'S TOP 5 ASSETS

1. Access to healthcare and other facilities
2. Downtown Abilene
3. Dyess Air Force Base
4. Cost of Living
5. Location

ABILENE'S TOP 5 IMPORTANT CHARACTERISTICS

1. Opportunity to live, work, and play
2. Access to healthcare and other services
3. Variety of housing options
4. Floodplain and stormwater management
5. Access to commercial, retail, and entertainment establishments

WHAT'S NEEDED TO MAINTAIN A HIGH QUALITY OF LIFE IN ABILENE?

1. Roadway maintenance and management
2. Downtown redevelopment and revitalization
3. Education
4. Police/crime prevention
5. Economic development and vitality

PLACES THAT MOST REPRESENT ABILENE

1. Downtown and the SoDA District
2. Higher education institutions
3. Parks such as Redbud Park and Grover Nelson Park
4. Abilene Regional Airport
5. Dyess Air Force Base



The Joint Work Session with the CPAC, City Council, and the Planning and Zoning Board

SURVEY SUMMARY

A community-wide survey was conducted early in the planning process to help identify key issues and opportunities in the City. There were almost **1,900** responses to the survey from across all areas of Abilene. This section provides a brief synopsis of the results; the full survey results can be found in Appendix B.



Top rated quality of life factors:

1. As a place to raise a family
2. As a place to live
3. As a place to retire



Lowest rated quality of life factors:

1. As a place to play
2. Overall quality of commercial development
3. Overall quality of city services



Top 3 items that are most important to your family:

1. Schools & education
2. Safe neighborhoods
3. Overall cost of living



Top 3 transportation issues to fix:

1. Street condition and maintenance
2. Safety
3. Pedestrian accommodation



Most satisfied with the following services:

1. Fire protection
2. Police protection
3. EMS



Least satisfied with the following services:

1. Street maintenance
2. Storm drainage
3. Trash/recycling



Impediments to walking/biking:

1. No safe facilities
2. Unsafe road/intersection crossings
3. Existing network lacks connectivity



Neighborhood issues to address:

1. Improving condition of streets & sidewalks
2. Reducing crime
3. Improving/adding sidewalks/places to walk



Top 3 priorities for housing:

1. Plan for walkable/bikeable communities
2. Plan for mixed-use communities that offer a diversity of housing
3. Promote affordable housing opportunities



Top 3 items for an ideal community:

1. Quality of public schools
2. Cost of living
3. Available jobs



Critical issue facing Abilene:

1. Employment
2. Maintenance of property
3. Financial burden/taxes



Top 3 recreational amenities residents want:

1. Shared use paths
2. Passive/nature recreation parks
3. Local/neighborhood parks



Top 3 items for investment and vitality in Downtown & SoDA:

1. More entrainment options
2. More parking
3. Improved connectivity to surrounding areas



Would be willing to pay higher taxes to fund:

1. Street repair & replacement
2. Additional recreational facilities and park amenities
3. The development of trails, greenways & open spaces

SOAR ANALYSIS

A strengths, opportunities, aspirations and results (SOAR) analysis was conducted for the building blocks with the CPAC. A SOAR analysis is a technique to help focus on current strengths and opportunities and create a vision for future aspirations and measurements of results. The SOAR created the foundation for the goals and strategies of this plan. The following are key takeaways from the analysis.



Strengths

Abilene has a small-town feel, even though it's a larger community. It offers a variety of activities and opportunities for its residents to be involved. The services it offers are well received and has outstanding education systems. It is overall a great and welcoming community with strong leadership and community organizations.



Opportunities

There are opportunities to continue to support and enhance education, collaboration between organizations, and community-building. Connectivity and accessibility to parks through sidewalks and trails can be enhanced. Downtown growth and revitalization represents a great opportunity to expand Abilene's tax and activity base. Housing should be expanded to include more affordable options and senior units. There are opportunities to continue long-range planning for City infrastructure and growth.



Aspirations

Overall, the CPAC would like to see developers included earlier in the process to ensure their developments are aligned with long-range plans. Parks, recreation, trails, and sidewalks can be improved throughout the City. Partnerships can be improved to address homelessness, city beautification, and community-building. Abilene can once again be an "All America City." Abilene should continue to focus on health and safety, and the Community Response Team (CRT) program.



Results

Measurable successes of the plan include higher graduation rates from the schools and universities. Students and families are able to stay in Abilene because there are higher paying jobs and activities for all ages and abilities. Abilene has more parks that are accessible and diverse. Abilene once again receives the "All America City" designation, with forward thinking leadership and a comprehensive capital improvements plan.

VIRTUAL OPEN HOUSE TAKEAWAYS

A virtual open house is a public engagement “room” available on the Internet. It is set up with interactive stations for the audience to explore, review content, and provide input through surveys, polling, mapping activities, and similar exercises. The stations for the Abilene open house included polling, ranking, visual preference survey, and a fill-in-the-blank exercise.

The virtual open house was open from March 1 - 15, 2021. The link to the room was provided on the project website and was advertised through the city’s Facebook account and website. Nearly 150 residents participated in the open house. There were 10 stations within which to view plan information and provide input.

The open house started with a presentation to provide results of engagement to date, the plan process, and an overview of the stations. Stations 1-3 provided background information on the plan including purpose and community input. Stations 4-9 included plan goals and a visual preference survey based on general plan categories. Respondents were asked to rank potential plan goals to help identify community priorities. The visual preference exercise was used to determine needs and desires for community development, parks, infrastructure, placemaking, transportation, and housing and neighborhoods. The preferences of this activity helped guide the strategies of the plan.



ENGAGEMENT KEY FINDINGS

Key findings from the engagement program provided the foundation for the Plan. Overarching key findings include:

1. **Improve connectivity throughout Abilene.** While roadway maintenance is a high priority for residents, they also would like to have safe and accessible facilities for walking.
2. **Grow neighborhoods with diverse housing options that support the needs of the community.** A variety of housing types are needed to serve residents of all ages and incomes.
3. **Continue to revitalize the downtown core.** While great strides have been made over the last decade, there are still limited opportunities for dining, shopping, and nightlife.
4. **Support community building and small-town character.** Abilene has a small-town character that is built from its community organizations, volunteerism, and traditional values. As the community grows, it should maintain and foster these values.
5. **Invest in infrastructure, including parks, roads, and utilities.** While Abilene has provided great public safety services, it needs to continue to invest in its transportation and active transportation networks, as well as places for recreation and play.
6. **Improve the major gateways and commercial areas in Abilene.** Beautification in the City, and providing more things for people to do, will help residents feel more pride in their community and want to stay in Abilene. There is limited “curb appeal” as visitors enter the City.
7. **Attract economic growth to provide higher paying jobs, provide more opportunities for career growth, and attract new talent.** By providing more diverse employment opportunities, residents will be able to stay in Abilene throughout all stages of their career.
8. **Mobilize community resources.** There are various non-profits and organizations in Abilene to support the community. Partnerships between the organizations can enhance offerings and support for residents in need of guidance, help, and understanding.

Abilene will need to address the key findings in concert in order to exact the kind of changes people desire. For example: providing employment opportunities for career advancement will also require a variety of housing types to accommodate lifestyle changes.

PLAN DIRECTION

The Connect Abilene 2040 Comprehensive Plan uses the following building blocks as the community's vision for the future. These community values demonstrate the collective purpose and goals of Abilene's residents. The building blocks include the goals and strategies, which were refined with the CPAC. The seven building blocks are described below. Chapter 4 Community Direction introduces the goals and strategies associated with the building blocks.



Growth:

Abilene will develop in a way that attracts new residents of all ages, incomes and stages of their careers. This development will support all stages of life and enhance quality of life for all Abileneans. Growth will provide a variety of development types to create a community where people have choices where they live, work, and play.



Welcoming:

Abilene will be a community that is welcoming and inviting for not only its current and returning residents, but new residents and visitors. The City will make everyone feel safe and at home and will meet the daily needs of its residents.



Prosperous:

Abilene will have a diverse and vibrant economy. There will be a variety of job opportunities for people of all employment levels and the region will attract and retain talent. Abilene will continue to be a prosperous location for new and existing businesses.



Supportive:

Abilene will be a community focused on maintaining and improving the quality of life for its residents. The City will be supportive of its residents and continue to provide the services needed to facilitate day to day life.



Healthy:

Abilene will provide its residents with healthy options, including easy access to health care and healthy foods, and to active transportation facilities where it is easy for people to walk, bike, and play. There will be an abundance of services, recreational amenities, and a safe natural environment to allow its citizens to live healthy and active lifestyles.



Resilience:

The City will be fiscally resilient, no matter how uncertain the times may be. It will continue to provide high quality services to its residents and be fiscally transparent. Abilene will be a healthy and resilient community with sustainable systems and infrastructure that can absorb, adapt, and grow from stresses and shocks.



Education:

Abilene will continue to focus on education as a pillar for the community. It will continue to invest in educational opportunities for residents through school and community initiatives.

SCENARIO DEVELOPMENT

Three growth scenarios were created to help define and select a preferred future development scenario: (1) a trend scenario based on existing development patterns, (2) an infill development pattern focused on the urban core, and (3) a nodal-based development pattern based on distributing land uses throughout the city.

Scenario 1: Trend

Key Attributes:

- Similar patterns to what exists today with a majority of new development on the fringes of the City and outside of the City
- Low to moderate single family housing
- Limited multi-family housing
- Segregated land uses continue to require investments in roadways, utilities and quality of life infrastructure.
- High emphasis on automobile travel, limited pedestrian focus
- Key development areas include US Highway 351, Buffalo Gap Road, and downtown

Scenario 2: Infill

Key Attributes:

- Focus on infill development in Abilene's core and reduce spread of infrastructure
- Moderate to high density housing in the core
- Multi-family and mixed-use near activity centers
- Diverse land uses throughout the City to create interesting places and walkable proximity to residential areas
- High emphasis multi-modal travel patterns
- Encourages new development near downtown, existing shopping centers, and key nodes inside the core

Scenario 3: Nodal

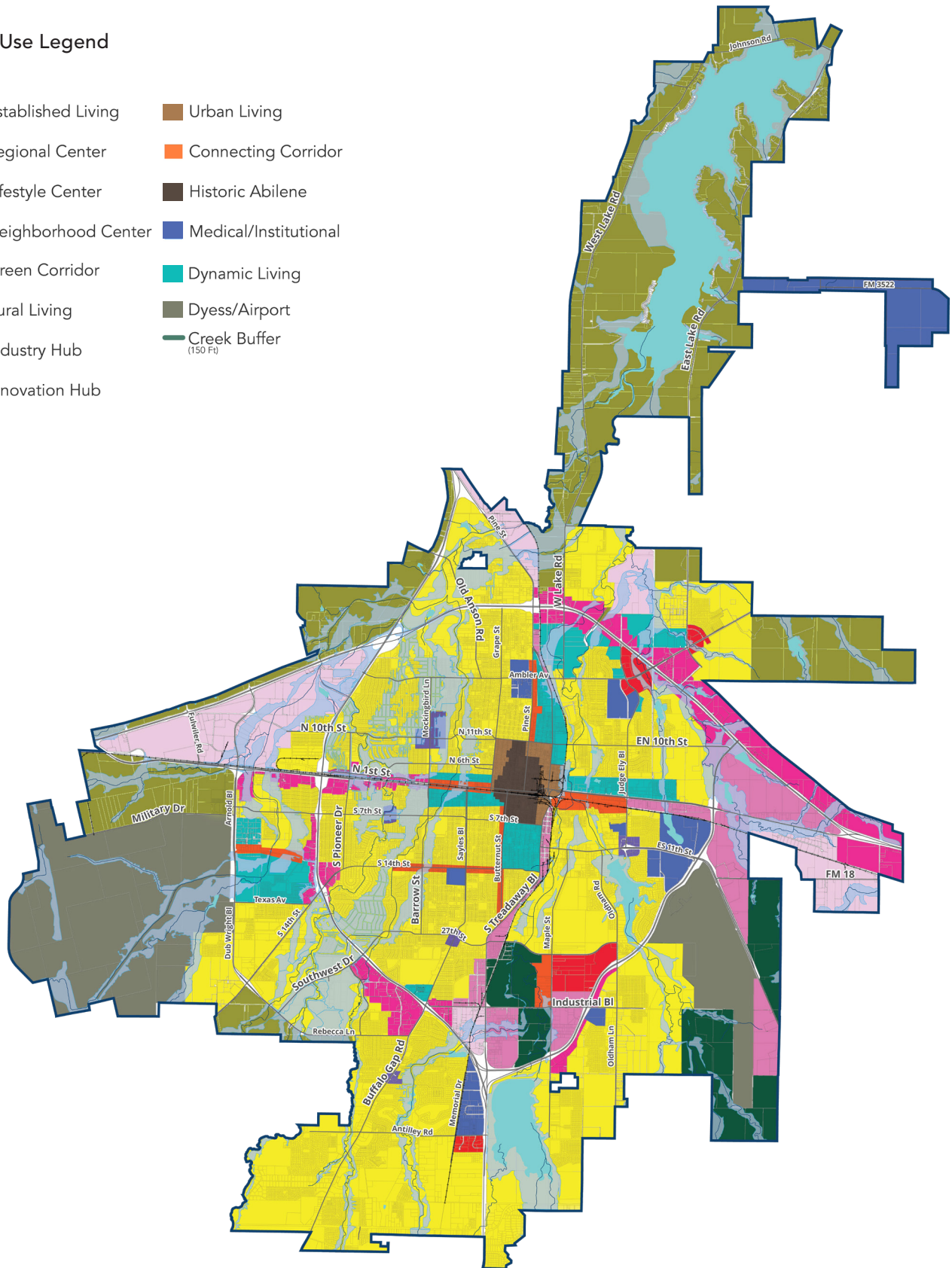
Key Attributes:

- Focus on activity center nodes throughout the City
- Mixture of densities based on distance to activity centers
- Live-work-play communities encouraged in key areas through diverse land uses
- Increased emphasis on multi-modal transportation and connections within a 15-minute walk or bike ride to activity centers
- Key focus areas include downtown, identified intersections, universities, medical institutions, and corridors



Mapping exercises helped identify opportunities for growth, and pros and cons of each scenario.

Land Use Legend



Note: Mapping exercise occurred prior to annexation.

Figure 2.1 Scenario 1 - Trend

Established Living	Urban Living
Regional Center	Connecting Corridor
Lifestyle Center	Historic Abilene
Neighborhood Center	Medical/Institutional
Green Corridor	Dynamic Living
Rural Living	Dyess/Airport
Industry Hub	Creek Buffer (150 Ft)
Innovation Hub	

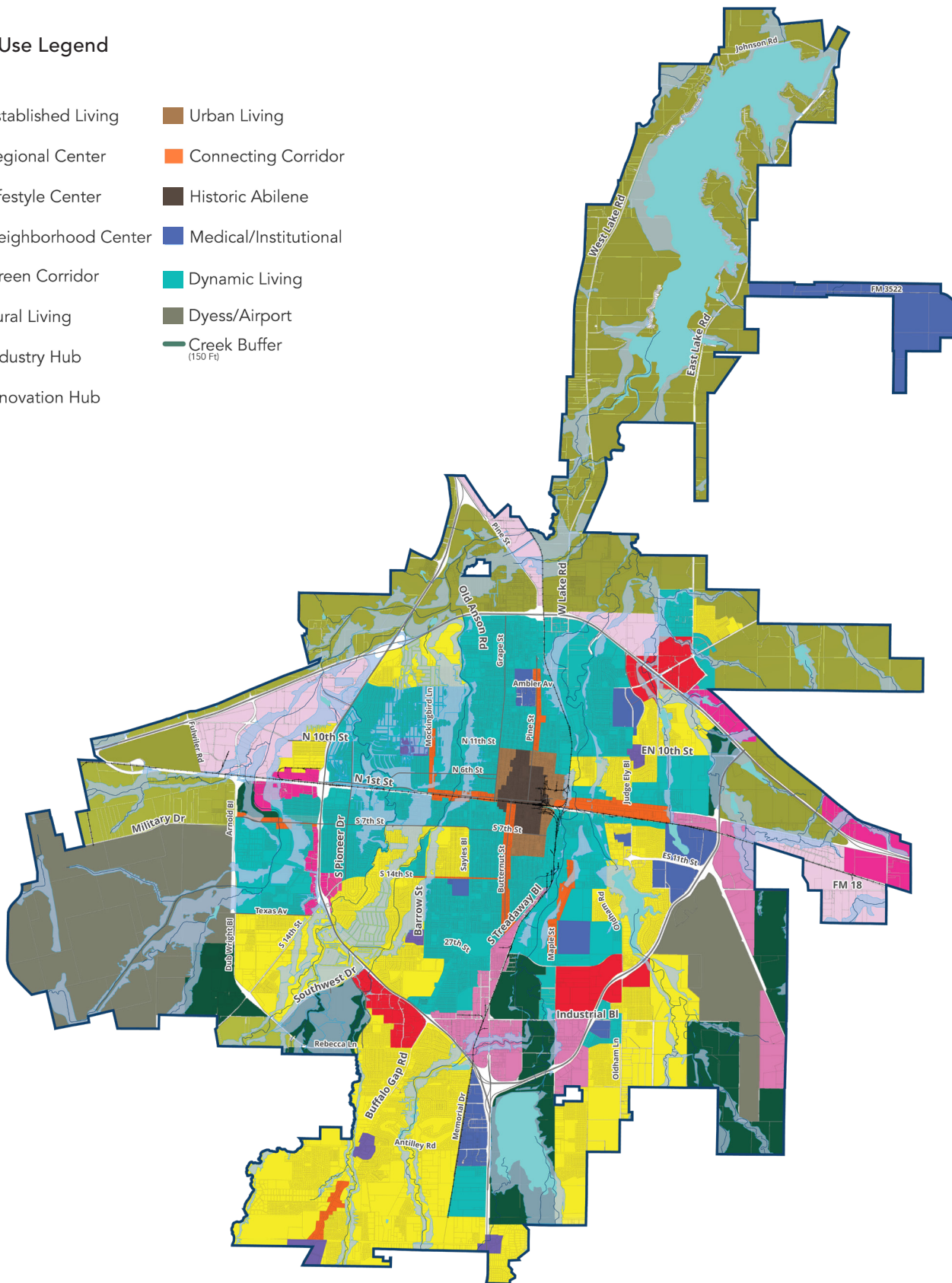
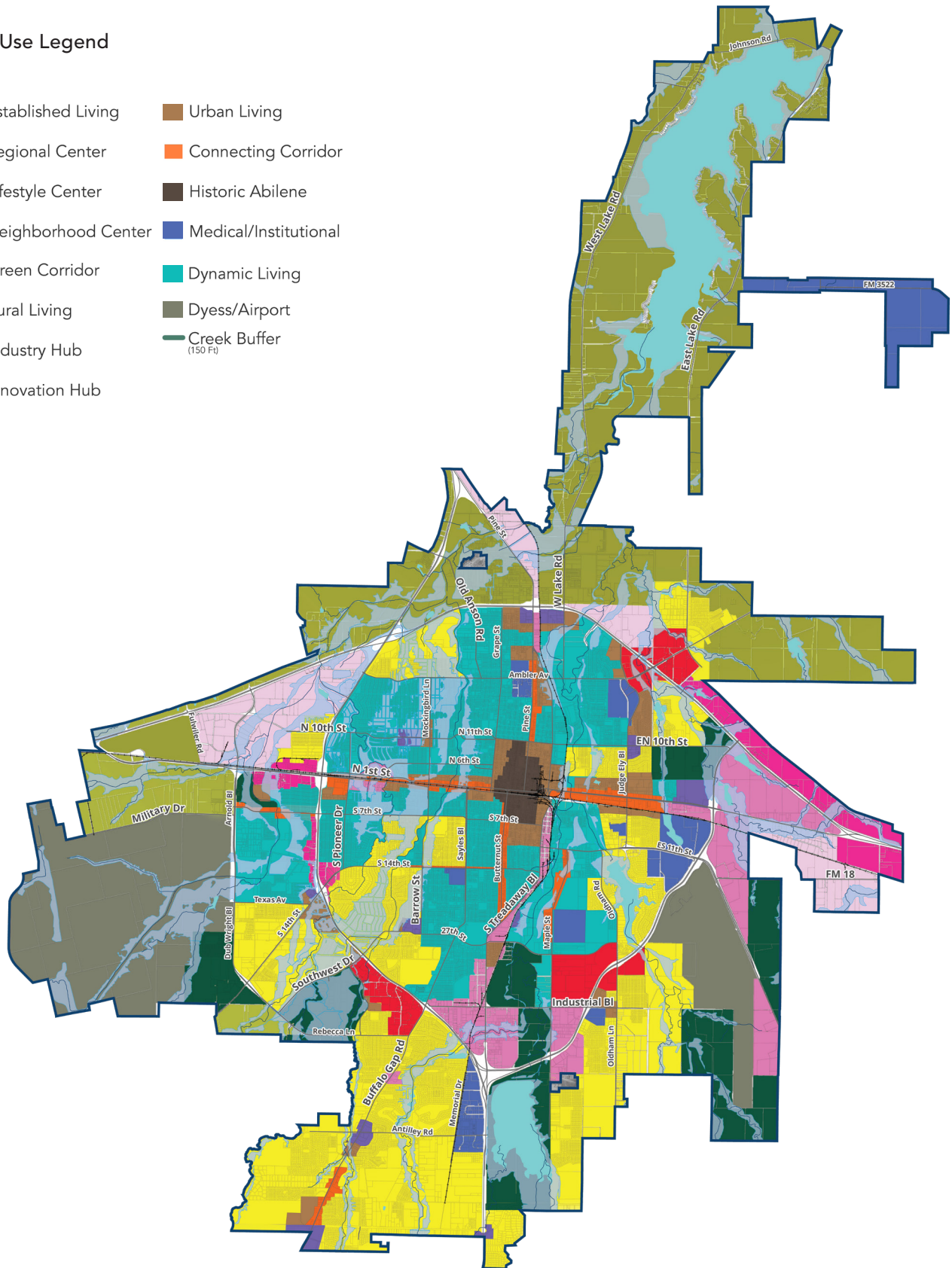


Figure 2.2 Scenario 2 - Infill

Land Use Legend



Note: Mapping exercise occurred prior to annexation.

Figure 2.3 Scenario 3 - Nodal

PREFERRED SCENARIO

The CPAC provided feedback on the three scenarios in order to finalized the preferred growth scenario. Key takeaways from the CPAC and City staff determined key attributes and preferred scenario map.

SCENARIO 1 FEEDBACK

First impressions of Scenario 1 from the CPAC included: it was too similar to current development patterns, there wasn't enough diversity in the land uses, provided limited opportunities for redevelopment, and lacked a vision for the future. They felt the trend scenario does not support Abilene in 20 years, it needs to be more diverse and discourage sprawl. The floodplain and greenways can be used to create multi-modal paths throughout Abilene.

SCENARIO 2 FEEDBACK

First impressions of Scenario 2 from the CPAC included: it supported redevelopment in the internal areas of Abilene and provides a lot of flexibility for redevelopment. It does rely heavily on multi-modal transportation and a more walkable network. They felt the scenario reflected what people need in the future, however, it might not be exactly what they want at this time. The infill scenario provided diversity, however, many families are looking for neighborhoods and parks in the Wylie Independent School District (ISD).

SCENARIO 3 FEEDBACK

First impressions of Scenario 3 from the CPAC included: it showed a diverse future for Abilene with various nodes for retail and services throughout the City. It may be difficult to achieve, but it allowed for growth in a way that supports live, work, play throughout Abilene. It relied heavily on multi-modal transportation and providing places to live, work, and play within a 15-minute walk or bike ride from their home.

PREFERRED SCENARIO

The resulting preferred scenario combines the three scenarios to encourage mix-use nodes and corridors where appropriate, infill development and revitalization around downtown, university campuses, and medical centers, and residential expansion in identified growth areas. It recognizes the desire for continued residential in the Wylie ISD service area. Business centers and industrial spaces are provided throughout the city to provide for a diversity of employment opportunities throughout the city.

The preferred growth scenario used general place types to determine the density and intensity of development appropriate in Abilene. The Future Land Use Map (Map 3.2, *Future Land Use Map*) and future land use categories are described in Chapter 3 Community Framework.

Preferred Scenario

Key Attributes:

- Focus on infill development around universities and downtown to provide more diversity and density
- Create new activity centers of varying scale to provide non-residential services close to residents throughout the city
- Improve connectivity to activity centers
- Continue to support downtown revitalization
- Key development areas are downtown, existing shopping centers, and nodes and corridors throughout the City



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"There's no place like home."

- The Wizard of OZ by Lyman Frank Baum

COMMUNITY FRAMEWORK

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COMMUNITY FRAMEWORK

A comprehensive plan is a proactive tool for communities to establish a vision and identify ways to get there. These plans help community members consider how to manage growth and other changes while continuing to meet the needs of residents now and into the future.

Communities that readily provide opportunities for people of all backgrounds and at all stages of life to live, work, and play are sometimes referred to as “complete communities.” Some of the characteristics of complete communities include diverse housing options, connected street networks, healthy and safe neighborhoods, sustainable and resilient development, vibrant retail, and accessible parks and recreation opportunities.

GROWTH FRAMEWORK

In order for this plan to be successful, the growth framework should be based on the overall desired character of the community. The growth framework utilizes a place-based approach to land use and development patterns. Using a place-based approach emphasizes the growth on the character of development rather than specific uses. This approach provides flexibility in development patterns by allowing various land uses which reflect traditional neighborhoods. Traditional neighborhoods were vibrant and diverse through the incorporation of various densities and housing opportunities in a walkable network around activity centers.

FUTURE LAND USE

The Future Land Use Map graphically depicts the preferred development pattern and is intended to be a decision-making tool for staff and community leaders. To maintain the growth patterns desired through the Future Land Use Map, the City will need to provide and maintain utilities and services across vast areas of existing and future development.

There are two inter-related layers to identify the future land uses: the assessment of the existing character in order to identify the character context zones, and the creation of land use categories to identify potential growth patterns in the City.

The formation of the Future Land Use Map was a 4-step process:

1	Assessment of existing character
2	Determination of future land use categories
3	Development of three development scenarios
4	Refinement of the scenarios to establish an overall preferred development scenario (Future Land Use Map)

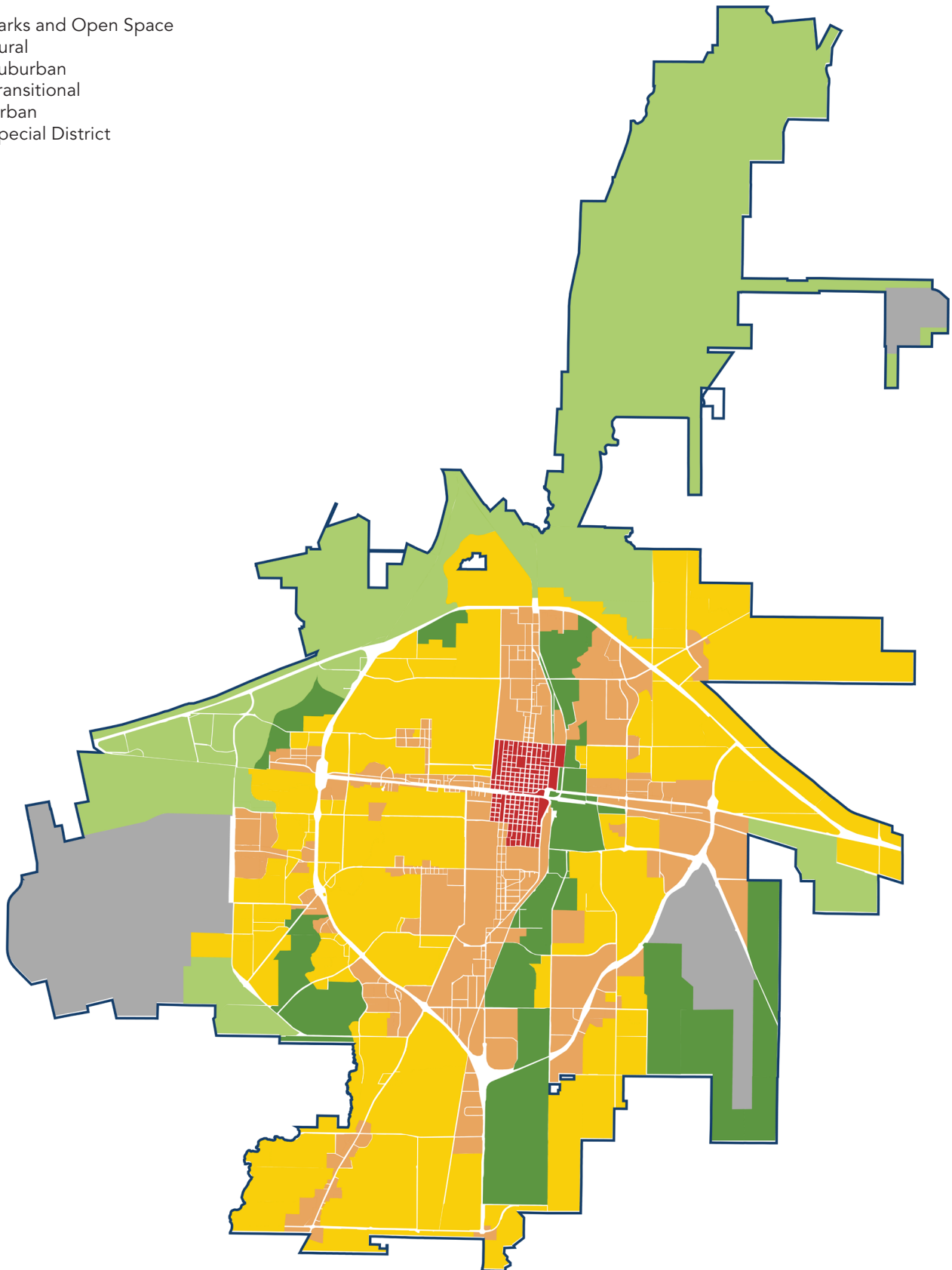
CHARACTER AREAS

Character areas were used as a tool for initial analysis for future land use categories. The character areas are designed to match the development form and land use pattern of an area that exists today and will guide growth in the future based on the desired character of an area. The future land use categories provide Abilene with both a predictable and flexible system of guiding future growth. The development context and characteristics defines Abilene’s character today. The character areas map is shown in Map 3.1, *Land Use Character Areas*.

It is important to note that while the existing character areas were used as a starting point to identify development patterns, the desired future growth may reflect a different character area that currently does not exist in Abilene. For example, an activity node may be proposed in an area that currently has a suburban character area to provide additional resources and services for residences.

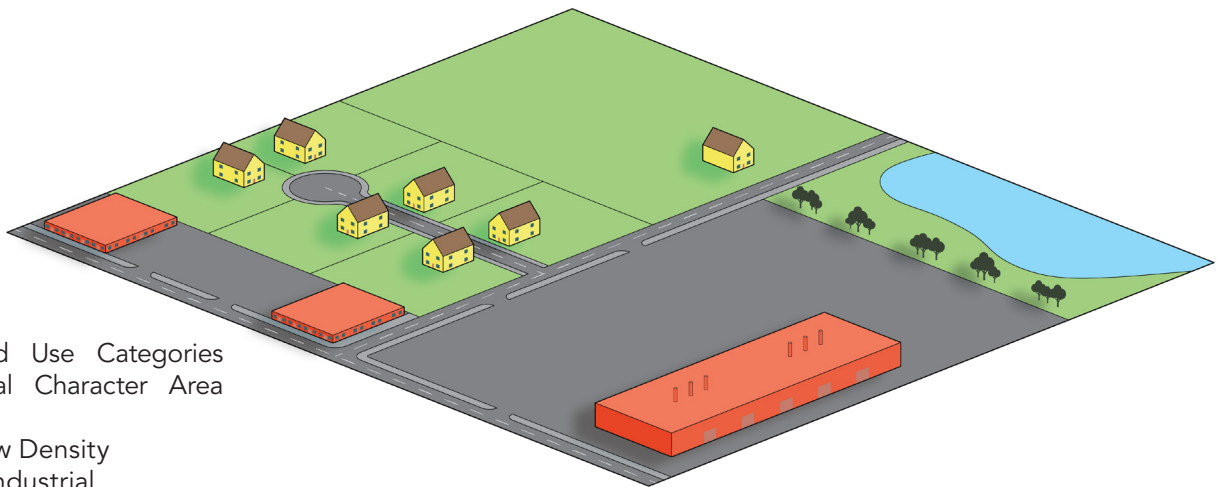
Existing Land Use Character Areas

- Parks and Open Space
- Rural
- Suburban
- Transitional
- Urban
- Special District



The place-based approach utilized character areas as a tool for initial analysis. These zones identify the general development character for large areas of the city. There are four character areas that were assigned to Abilene – Rural, Suburban, Transitional, and Urban. General depictions of each character area are shown below.

In the **rural character area** there is not a significant amount of development. Land uses include agricultural, low-density residential, and limited non-residential development. Generally, it is not intended that infrastructure such as water and sewer would be expanded to support areas identified as rural. The exception to this is for industrial developments located along major roadways and existing areas that have services.

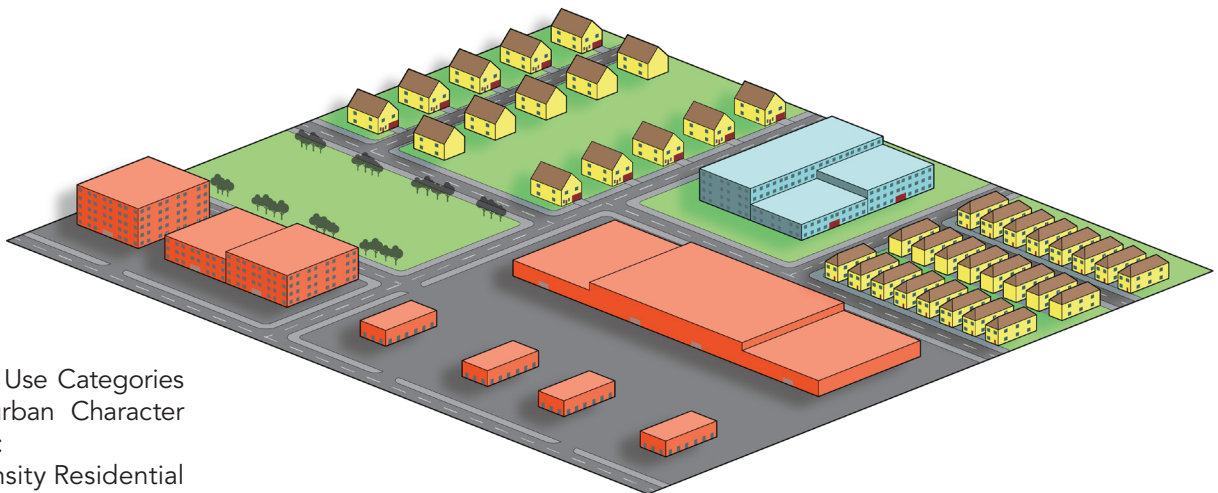


Future Land Use Categories in the Rural Character Area include:

- Very Low Density
- Heavy Industrial

Figure 3.1 Rural Character Area

The **suburban character area** reflects contemporary development with land uses such as low to moderate density residential neighborhoods, retail centers, professional offices, and light industrial land uses. Areas that are identified as suburban are generally discontinuous land uses.



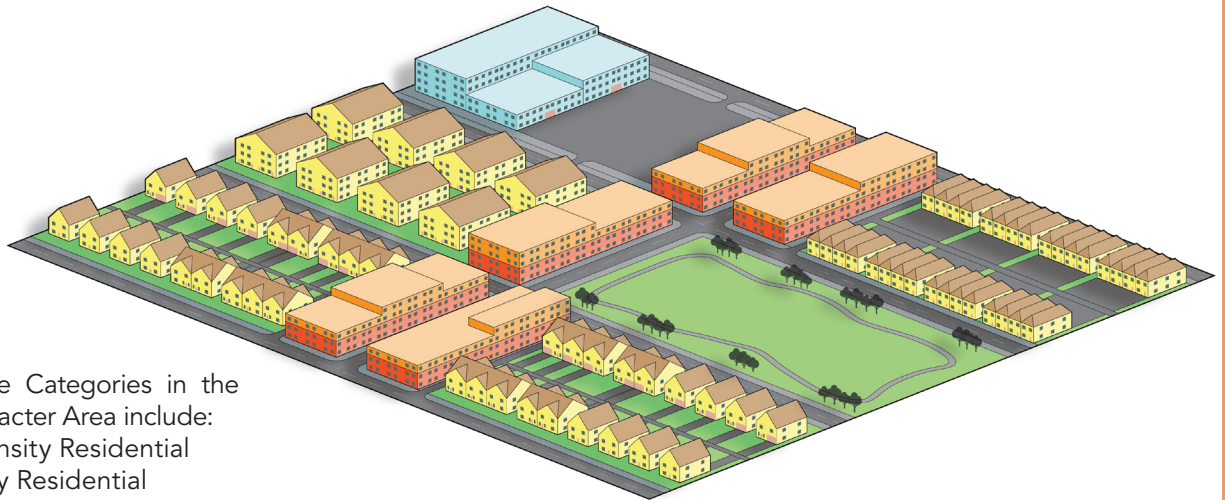
Future Land Use Categories in the Suburban Character Area include:

- Low Density Residential
- Highway Commercial
- Heavy Commercial

Figure 3.2 Suburban Character Area

Each character area includes the future land use categories based on the intended pattern of development. Future land use categories are described on pages 30-44. Institutional and parks and open space land use categories fit in any character area. Dyess Air Force Base and the Abilene Regional Airport are special districts and do not fall into a character area.

The **transitional character area** reflects traditional development patterns with a gridded network providing access to land uses such as moderate density residential, retail centers, professional offices, and light industrial. Uses are more mixed in this area, with activity nodes and diverse housing options.

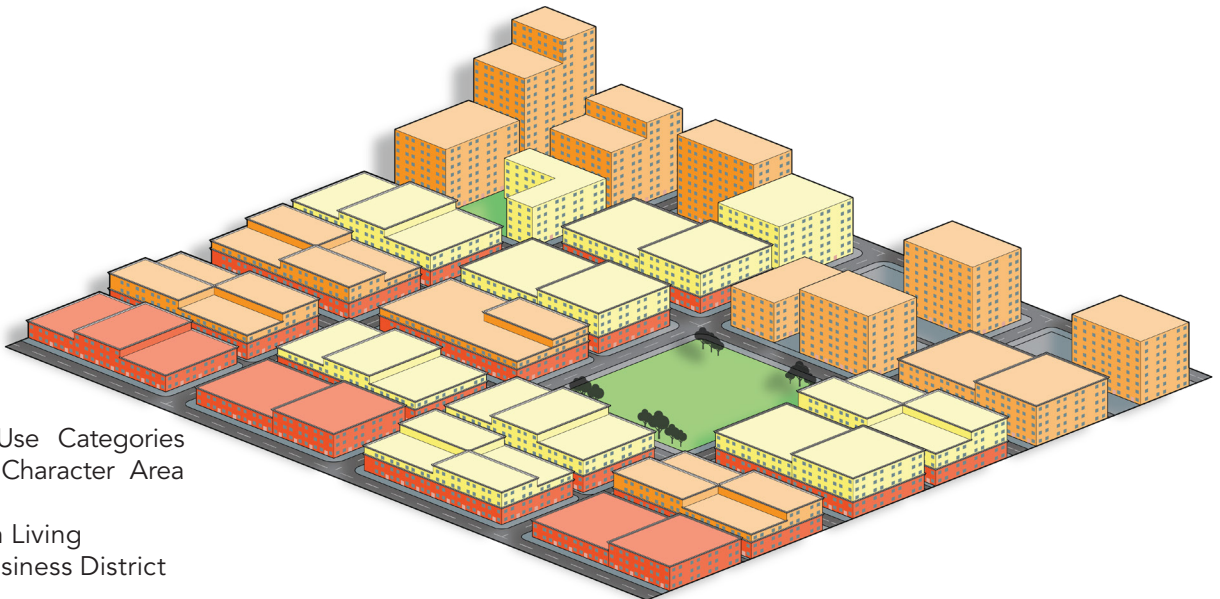


Future Land Use Categories in the Transitional Character Area include:

- Medium Density Residential
- High Density Residential
- Neighborhood Commercial
- Retail
- Light industrial

Figure 3.3 Transitional Character Area

The **urban character area** can support higher density development patterns that are typically seen in Downtown Abilene. The urban context aims to create balance when combining land uses to create a vibrant space on a well-connected gridded network. This character area promotes quality of life elements such as walkability and placemaking.



Future Land Use Categories in the Urban Character Area include:

- Downtown Living
- Central Business District

Figure 3.4 Urban Character Area

FUTURE LAND USE CATEGORIES

The character areas are influenced by density and level of intensity of land use categories which in turn define the form and scale of development. The future land use categories will establish the development parameters to guide decision making for the compatibility and appropriateness of future development throughout the City. Land use supports quality of life while balancing the needs of the community. It identifies what kind of development is appropriate within the City. This plan identifies key activity centers to support the community's economic well-being.

A variety of uses are necessary to create a complete community, as shown in Figure 3.5, *Complete Community Framework*. A mixture of living options, services, natural features, and public services allow residents to have a high quality-of-life in their community. Table 3.1 shows the 16 future land use categories with the primary and secondary land uses generally associated with each one. The land use categories are described in greater detail on pages 29-47 and are shown graphically on Map 3.2, *Future Land Use Map* on page 47. Each future land use category includes the description, zoning compatibility, and policy considerations to help guide future development. Future land use categories should encourage nodal development patterns to provide residents with access to services within proximity to their homes.

Figure 3.5 Complete Community Framework



Table 3.1 Land Use Relationship

	Character Area	Single Family	Attached Single Family	Multi-Family	Neighborhood Services	Office	Retail	Mixed-Use	Light Industrial	Heavy Industrial	Parks	Schools	Agriculture
Very Low Density		●					○				○	○	●
Low Density		●		○	○						●	●	
Medium Density		○	●	○	○		○				○	○	
High Density		●	●	○		○	●				○	○	
Neighborhood Commercial			○	○	●	○	○	●			○	○	
Retail			○	●	●	●	●				○		
Highway Commercial			○		●	●	○		○		○		
Heavy Commercial					○	○		●					
Light Industrial					●	○		●					
Heavy Industrial								●	●				○
Downtown Living		●	●	○	○	○	●				○	○	
Central Business District			○	○	●	●	●	○			○	○	
Institutional	N/A		○	○	●	○	○	○			○	●	
Parks and Open Space		○	○				○				●		○
Dyess Air Force Base	No Control Over Land Uses and Zoning within the AFB												
Abilene Regional Airport	N/A				○	●		●	○				

● Primary Land Uses ○ Secondary Land Uses
 ■ Rural Character ■ Transitional Character ■ Open Space
■ Suburban Character ■ Urban Character

TYPICAL LAND USE DESCRIPTIONS

Each future land use category can assume primary and secondary uses to create a complete community (see Table 3.1, *Land Use Relationship*, left). The primary land uses are the dominant characteristic and define the overall character of the area. Secondary land uses are used to support the primary uses and may be limited based on location and supporting infrastructure. Typical land uses are described below.

Single Family consists of standalone detached dwelling units for one person or a household. Single family detached neighborhoods are planned in an organized manner, typically at low- to medium-density standards. Single family is the predominant residential building type in the city.

Single Family Attached structures include townhomes, duplexes, triplexes, and quadplexes. These units are attached horizontally and have shared walls. Each unit has direct access to outside. This land use is typically developed at a medium-density standard.

Multi-Family structures are buildings which contain multiple dwelling units under one roof, usually attached horizontally and vertically. Examples include apartments, condominiums, and senior housing. This land use is typically developed at a medium- to high-density standard.

Neighborhood Services are non-residential services, including retail and office, that help meet the daily needs of residents. Uses are low in intensity and scale in order to reflect the surrounding community. Neighborhood services can include religious institutions and civic uses.

Office land uses include office parks, professional services, and similar uses. The office uses can be small or large scale depending on the place type and surrounding community character.

Retail land uses are intended for commercial, professional, and retail services. These uses can be smaller or larger in scale based on the place type and surrounding community character. Neighborhood services are allowed in the retail land use category.

Mixed-Use land uses are buildings or areas of development that include a variety of uses that are horizontally or vertically integrated into the development program. Development can be small scale or large scale in intensity based on character. Uses can include a combination of residential, neighborhood services, retail, or office.

Light Industrial land uses are industrial in nature, however, are less intense and have a smaller impact on the surrounding community. These include warehouses, storage, research, and similar uses.

Heavy Industrial land uses are large scale industrial uses including manufacturing, automobile and wreckage lots, waste services, salvage yards, and similar uses. Light industrial uses are also allowed.

Parks are outdoor spaces for passive and active recreation and open space. Parks contribute to quality of life, and can be used to provide healthy living opportunities for residents and visitors. The size and scale of parks may differ based on the place type and characteristic of the community.

Schools include public and private educational institutions, daycare facilities, and universities. They can be small scale, or large campuses based on the place type and characteristics of the community.

Agriculture land uses are for farming, livestock, or similar harvesting uses. These uses are typically used for food production, and may include very low density single family residential development.



COMPATIBLE ZONING DISTRICTS

The general characteristics of an area give form and spatial definition to future land uses but do not regulate zoning or establish zoning boundaries. Table 3.2, *Future Land Use Category Compatible Zoning Districts*, provides guidance as to which established zoning districts may be appropriate to implement the character of each future land use category. While there are a variety of compatible zoning districts shown for each future land use category, it will be the City's responsibility to determine where each zoning district may be located to protect quality of life and community character. As the City continues to evaluate its development regulations, improvements to zoning districts may be necessary to better reflect the desired development patterns.

Table 3.2 Future Land Use Category Compatible Zoning Districts

	Very Low Density	Low Density	Medium Density	High Density	Neighborhood Commercial	Retail	Highway Commercial
AO	●						
RR-5	●						
RR-1	●	●					
RS-12		●					
RS-8		●					
RS-6		●	○				
PH			●	○	○	○	
TH			●	○	○	○	
MD			●	●	○	○	○
MF			○	●	○	○	○
MH	○	○				○	
CU				○	○	○	○
NO	○	○	○	○	●	○	
O		○				●	●
NR	○	○	○	○	●	○	
GR		○			○	●	●
MU		○			○	●	
CB							
MX		○	○	○	○	●	○
GC		○		○	○	●	●
HC							
LI							○
HI							○

AO: Ag/Open Space; RR-5: Rural Residential-5; RR-1: Rural Residential-1; RS-12: Residential Single Family-12; RS-8: Residential Single Family-8; RS-6: Residential Single Family-6; PH: Residential Single Family Patio Home; TH: Residential Townhome; MD: Medium Density (12 du/ac); MF: Multiple-Family (24 du/ac); MH: Mobile Home

● Primary Compatible Zoning District ○ Supporting Compatible Zoning District

ACTIVITY CENTERS

The term activity centers is used in this plan to describe future land use categories that create nodes of non-residential development, including places for services, shopping, entertainment, and employment. Various future land use categories can be considered activity centers, including highway commercial, retail, neighborhood commercial, and central business district. While heavy commercial and industrial are non-residential land uses, they allow higher intensity of uses and should generally not be within proximity to residential unless identified on the Future Land Use Map.

	Heavy Commercial	Light Industrial	Heavy Industrial	Downtown Living	Central Business District	Institutional	Parks and Open Space	Abilene Airport	Dyess AFB
AO							●	○	
RR-5							○		N/A
RR-1							○		
RS-12							○		N/A
RS-8							○		
RS-6							○		N/A
PH				○		○	○		
TH				○	○	○	○		N/A
MD				●	○	○	○		
MF				●	●	○	○		N/A
MH							○		
CU		○				●	○		N/A
NO				○	○		○		
O	○	○		○	●	○	○	○	N/A
NR				○	○		○		
GR				○	●	○	○	○	N/A
MU	○	●		○	○	●	○		
CB				●	●	○	○		N/A
MX				●	●	○	○		
GC	○	○		○	○	○	○	●	N/A
HC	●	●	○				○	●	
LI	○	●	●				○	●	N/A
HI			●				○	●	

CU: College & University; NO: Neighborhood Office; O: Office; NR: Neighborhood Retail; GR: General Retail; MU: Medical Use; CB: Central Business; MX: Mixed Use; GC: General Commercial; HC: Heavy Commercial; LI: Light Industrial; HI: Heavy Industrial

Very Low Density Residential

Very low density includes a mix of uses such as residential estate lots, farming, ranching, and other agriculture related services. These areas are more sparsely developed. Residential development may be larger lots or cluster developments to preserve open space. This land use category may include small scale commercial uses to support rural lifestyles, such as produce stands, general stores, or similar uses.

Zoning Considerations

Primary Zoning Districts: AO; RR-5; RR-1

Secondary Zoning Districts: NO; NR; MH

Residential Policy Considerations

- Consider creating a conservation neighborhood zoning district or standards.
- Review lot standards in the City and within the ETJ to reflect rural character.
- Large lots (1 acre minimum) should be serviced by well and septic where public services are not available. Where water is available but no sewer exists, lots should not be less than 1/2 acre in size.

Non-Residential Policy Considerations

- Non-residential development should be designed at a scale that is complementary of the surrounding development and supports the rural living lifestyle.
- Locate non-residential development on arterial roadways.
- Provide on-site stormwater facilities.



Low Density Residential

Low density residential characterized by primarily single family detached residential subdivisions. These neighborhoods are typically along an internally connected roadway system with fewer access points to major roadways, and may be within proximity to schools, parks, and other civic facilities. These areas are designed in an auto-oriented manner and may be intermixed with small-scale activity centers, more intensive commercial uses may be appropriate along arterial corridors. Residential uses are generally buffered from non-residential uses.

Zoning Considerations

Primary Zoning Districts: RR-1; RS-12; RS-8; RS-6

Secondary Zoning Districts: NR; NO; MX; MH; O; GR; GC; MU

Residential Policy Considerations

- Consider updates to the land development code to support creating unique characteristics for residential subdivisions.
- Consider build to lines and aesthetics for residential subdivisions.
- Consider using higher densities as a transition between single family and activity centers.

Non-Residential Policy Considerations

- Non-residential development should be designed at a scale and design that is complementary of the surrounding development.
- Locate non-residential development along arterial roadways or at major intersections.
- Create a pedestrian-friendly environment by requiring cross-access, analyzing driveway spacing distances, and providing pedestrian access along roadways to entryways.
- Additional standards should be applied to higher intensity (i.e. general commercial, general retail) developments along arterials to protect the quality and livability of surrounding residential areas.

Other Policy Considerations

- Incentivize and encourage Low Impact Development (LID).
- Evaluate civic space requirements (parks, schools, etc.) for new development.
- Encourage the creation of continuous natural or recreational open space throughout new development.
- Enhance connectivity between developments to activity centers and civic facilities.



Medium Density Residential

Medium density residential development includes a diversity of housing types including single family detached, single-family attached, and small-scale multi-family buildings. Non-residential uses are typically found at intersections or along major corridors to serve the needs to residents in proximity. This future land use category is intended to support a live, work, play environment within the city and is generally close to downtown and the higher education institutions.

Zoning Considerations

Primary Zoning Districts: PH; TH; MD

Secondary Zoning Districts: RS-6; MF; NO; NR; MX

Residential Policy Considerations

- Update the zoning code to allow for a diverse mix of housing types.
- Encourage higher densities closer to activity centers.

Non-Residential Policy Considerations

- Locate non-residential and mixed-use development on collector or arterial roadways and key intersections.
- Non-residential development should be designed at a scale and design that is complementary to the surrounding development and supports the dynamic living lifestyle.
- Locate parking areas to the side and rear of buildings.
- Create frontages that encourage pedestrian activity.
- Ensure connectivity to surrounding neighborhoods for all users.

Other Policy Considerations

- Incentivize and encourage LID.
- Encourage development of structures outside of the 100-year floodplain.
- Evaluate civic space requirements (parks, schools, etc.) for new development.
- Review open space, landscaping, and drainage standards.
- Explore flexible parking standards (on-street parking, shared parking agreements, etc.).
- Consider shallow setbacks and narrow lots, preferably with alley access to improve the pedestrian realm.
- Enhance connectivity between place types and key destinations.



High Density Residential

High density residential is intended to support multi-family residences, such as apartments, condominiums, and attached single-family developments within close proximity to activity centers. These areas are envisioned to be developed with buildings oriented toward the street, on-street parking, and pedestrian and bicycle facilities to connect residents to the adjacent commercial, office, and entertainment uses.

Zoning Considerations

Primary Zoning Districts: MD; MF

Secondary Zoning Districts: PH; TH; NO; NR; MX; GC

Residential Policy Considerations

- Update the zoning code to allow for a diverse mix of housing types.
- Encourage higher densities closer to activity centers.
- Allow for mixed-use buildings.

Non-Residential Policy Considerations

- Conceal parking areas behind buildings and within structures to enhance the pedestrian realm.
- Explore flexible parking standards such as parking agreements and on-street parking to reduce on-site requirements.
- Ensure connectivity to surrounding neighborhoods for all users.

Other Policy Considerations

- Incentivize and encourage LID.
- Review open space, landscaping, and drainage standards.
- Developments should incorporate social spaces such as greens, plazas, or similar public spaces.
- Consider signage guidance and placemaking techniques to enhance place qualities.
- Create urban frontages to encourage pedestrian activity.
- Enhance connectivity to activity centers.
- Utilize stormwater management facilities as activated social spaces.



Neighborhood Commercial

Neighborhood Centers are defined by small scale retail and professional service uses within the center of a neighborhood. Typically, at key intersections surrounded by residential development, these areas can provide residents with the general services they need to support their daily needs. These areas should be designed at the pedestrian scale and provide facilities for pedestrian access.

Zoning Considerations

Primary Zoning Districts: NO; NR

Secondary Zoning Districts: PH; TH; MD; MF; CU; GR; MU; MX; GC

Residential Policy Considerations

- Evaluate buffer requirements for new residential adjacent to neighborhood centers.
- Consider using multi-family as a transition between single family and activity centers.

Non-Residential Policy Considerations

- Locate non-residential and mixed-use development on collector or arterial roadways and key intersections.
- Non-residential development should be designed at a scale and design that is complementary of the surrounding development.
- Explore flexible parking standards (on-street parking, shared parking agreements, etc.).
- Break up parking areas with vegetation, amenities, and other features to prevent a "sea of cars."

Other Policy Considerations

- Incentivize and encourage LID.
- Review open space, landscaping, and drainage standards.
- Incorporate social spaces for gathering and use, such as plazas, outdoor promenades, and similar uses.
- Consider signage guidance and placemaking techniques to enhance place qualities.
- Line streets and other public spaces with building facades that incorporate windows and architectural features that provide visual interest and encourage pedestrian activity.
- Enhance connectivity to residential areas.



Retail

Retail supports non-residential development at key nodes throughout the City to support the residences within proximity to the activity center. These areas are intended to provide residents and visitors with services, including retail, entertainment, and medical. This land use category is designed to support residential uses surrounding the area and be compatible through appropriate buffering and screening.

Zoning Considerations

Primary Zoning Districts: O; GR; MU; MX; GC

Secondary Zoning Districts: PH; TH; MD; MF; CU; NO; NR

Residential Policy Considerations

- Allow for live-work opportunities and mixed-used developments with floor flex space with residential uses above.
- Consider buffer requirements for new residential adjacent to retail.
- Consider using moderate to high density residential as a transition between single family and activity centers.

Non-Residential Policy Considerations

- Enhance building frontages to encourage pedestrian activity.
- Non-residential development should be designed at a scale and design that is complementary of the surrounding development.
- Explore flexible parking standards (on-street parking, shared parking agreements, etc.).

Other Policy Considerations

- Incentivize and encourage LID.
- Review open space, landscaping, and drainage standards.
- Consider signage guidance and placemaking techniques to enhance place qualities.
- Enhance connectivity to residential areas.
- Facilitate pedestrian safety by incorporating sidewalks, crosswalks, lighting and other safety enhancing measures.
- Utilize stormwater management facilities as activated social spaces.



Highway Commercial

Highway commercial defined by auto-dominated large retail and professional service uses, often located in multi-tenant shopping centers and office buildings, as well as hotels, restaurants, and other services. Highway commercial provides non-residential services to residents and visitors and is typically located along major highways. Pedestrian connectivity to surrounding areas is encouraged.

Zoning Considerations

Primary Zoning Districts: O; GR; GC;

Secondary Zoning Districts: MD; MF; CU; MX; LI; HI

Residential Policy Considerations

- Consider allowing multi-family to support retail and commercial businesses.
- Evaluate buffer requirements where adjacent to residential uses.
- Consider using multi-family as a transition between single family and non-residential uses.

Non-Residential Policy Considerations

- Consider setback depths and parking area requirements.
- Break up parking areas with vegetation, amenities, and other features to prevent a "sea of cars."

Other Policy Considerations

- Encourage LID.
- Incorporate social spaces for gathering and use, such as plazas, outdoor promenades, and similar uses.
- Review open space, landscaping, and drainage standards.



Heavy Commercial

Heavy Commercial is characterized by uses such as auto repair shops, outdoor storage yards, warehousing, distribution centers, and similar services that should generally be separated from less-intense uses. These uses are heavily auto-dominated and should accommodate large and heavy vehicles.

Zoning Considerations

Primary Zoning Districts: HC

Secondary Zoning Districts: O; MU; GC; LI

Residential Policy Considerations

- N/A

Non-Residential Policy Considerations

- Evaluate landscaping buffers between adjacent land uses, parking area landscaping, and roadway landscaping requirements to improve the aesthetic quality of the developments.
- Encourage high quality development to maintain property values and enhance gateways.
- Consider location of parking, dumpsters, and dock doors to be away from roadway frontages.
- Break up parking areas with vegetation, amenities, and other features to prevent a "sea of cars."



Light Industrial

Light industrial is intended for uses such as: trade, research and development, business parks, warehouses and similar light impact/clean industrial centers. These areas should be designed to be accessible by multiple modes of transportation. These areas include major employment centers.

Zoning Considerations

Primary Zoning Districts: MU; HC; LI

Secondary Zoning Districts: CU; O; GC

Non-Residential Policy Considerations

- Evaluate landscaping buffers between adjacent land uses, parking area landscaping, and roadway landscaping requirements to enhance the aesthetic quality of the development.
- Encourage LID.
- Consider location of parking, dumpsters, and dock doors to be away from roadway frontages.
- Break up parking areas with vegetation, amenities, and other features to prevent a "sea of cars."
- Encourage connectivity from residential areas and activity centers.



Heavy Industrial

Heavy Industrial includes uses that have potential environmental impacts to air quality, water quality, noise, etc. such as manufacturing, cattle feed lots, airport dependent uses, warehousing and storage, and similar uses. This district should be properly buffered from residential and less-intense land uses. This future land use category should be located close to major highways and freight to provide easy vehicular access for the movement of goods and services. Buildings and lots are generally large due to the space needed for the associated uses.

Zoning Considerations

Primary Zoning Districts: LI; HI

Secondary Zoning Districts: HC

Non-Residential Policy Considerations

- Evaluate landscaping buffers between adjacent land uses, parking area landscaping, and roadway landscaping requirements.
- Encourage LID.
- Ensure roadway frontages are properly landscaped to protect the visual appearance as you enter Abilene.
- Break up parking areas with vegetation, amenities, and other features to prevent a "sea of cars."



Downtown Living

Downtown Living is intended to facilitate the higher density development patterns within a walkable distance to Historic Abilene. These areas are envisioned to be developed with an urban character, with buildings oriented toward the street, on-street and structured parking, and pedestrian and bicycle facilities to connect the residents to surrounding areas. The primary land uses should be residential, with limited non-residential and institutional uses. These areas may one day transition to the “Central Business District” land use.

Zoning Considerations

Primary Zoning Districts: MD; MF; CB; MX

Secondary Zoning Districts: PH; TH; NO; O; NR; GR; MU; GC

Residential Policy Considerations

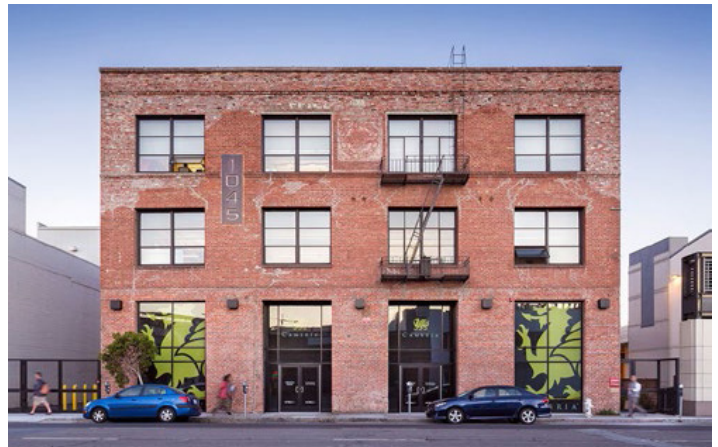
- Update the zoning code to allow for a diverse mix of housing types, including mixed-use, live-work (i.e., where there is a commercial space within a residential property), and multi-family units.
- Encourage higher densities closer to activity centers.
- Allow for mixed-use buildings.

Non-Residential Policy Considerations

- Consider building placement and design of building frontages (the public realm) to create a more walkable atmosphere.
- Include a variety of land uses such as amenities, retail, restaurants, and high-density development to support employment in the “Central Business District”.

Other Policy Considerations

- Incentivize and encourage LID.
- Review open space, landscaping, and drainage standards to enhance a quality public realm.
- Explore flexible parking standards such as parking agreements and on-street parking to reduce on-site requirements.
- Consolidate parking areas behind buildings and within structures or to the side and rear of buildings.
- Developments should incorporate social spaces such as greens, plazas, or similar public spaces.
- Consider signage guidance and placemaking techniques to enhance the sense of place.
- Create urban frontages to encourage pedestrian activity along the street.
- Enhance connectivity to activity centers.



Central Business District

The Central Business District is the traditional city center and contains various institutional, non-residential, and residential uses including: residential, financial, commercial, governmental, professional, cultural, and related activities. This area is a key target for reinvestment and rehabilitation/reuse to preserve the historic character of the district. This area should be designed in a manner that supports safe complete streets for all roadway users and encourages a walkable community.

Zoning Considerations

Primary Zoning Districts: MF; O; GR; CB; MX

Secondary Zoning Districts: TH; MD; NO; NR; MU; GC

Residential Policy Considerations

- Update the zoning code to allow for a diverse mix of housing types.
- Encourage higher densities closer to activity centers.
- Allow for mixed-use buildings and live-work units.

Non-Residential Policy Considerations

- Encourage building reuse and rehabilitation.
- Support diverse land uses to create a vibrant community.
- Encourage use of underutilized alleys for social spaces and pedestrian zones.

Other Policy Considerations

- Incentivize and encourage LID.
- Review open space, landscaping, and drainage standards.
- Consider requiring the under-grounding of utility lines.
- Explore flexible parking standards such as parking agreements and on-street parking to reduce on-site requirements.
- Conceal parking areas behind buildings and within structures or to the side and rear of buildings.
- Developments should incorporate social spaces such as greens, plazas, or similar spaces.
- Consider signage guidance and placemaking techniques to enhance the sense of place.
- Create urban frontages to encourage pedestrian activity along the street.
- Enhance connectivity to residential areas.
- Encourage historic preservation and adaptive reuse.
- Increase shade in the downtown core.



Institutional

The Institutional future land use category is defined universities, colleges, hospitals, large places of worship, convention centers, libraries, and government buildings. These areas provide the necessary services for people to meet their daily needs, act as major employment centers, and can cultivate education, learning, and research. These areas should be designed to be highly accessible, safe, and provide for safe bicycle and pedestrian facilities.

Zoning Considerations

Primary Zoning Districts: CU; MU

Secondary Zoning Districts: PH; TH; MD; MF; O; GR; CB; MX; GC

Residential Policy Considerations

- Update the zoning code to allow for a diverse mix of housing types.
- Encourage higher densities closer to activity centers.
- Allow for mixed-use buildings.

Non-Residential Policy Considerations

- Explore flexible parking standards such as parking agreements and on-street parking to reduce on-site requirements.
- Conceal parking areas behind buildings and within structures or to the side and rear of buildings.
- Improve Planned Unit Development (PUD) guidelines for campus developments.

Other Policy Considerations

- Incentivize and encourage LID.
- Review open space, landscaping, and drainage standards.
- Consider signage guidance and placemaking techniques to enhance a sense of place.
- Create urban frontages to encourage pedestrian activity.
- Enhance connectivity to activity centers.



Parks and Open Space

Green corridors are comprised of lands which are generally unsuitable for development including lands within the floodway and floodplain. These areas can be used for greenways, trail development, flood mitigation, and context-sensitive development. Parcels of land that are designated as parks and open space which include land outside of the floodway should be developed in a manner that is context sensitive (i.e., cluster developments).

Place Type Zoning Considerations

Primary Zoning Districts: AO

Secondary Zoning Districts: All Districts

Policy Considerations

- Encourage LID.
- Review open space, landscaping, and drainage standards.
- Review design requirements for drainage and stormwater systems to utilize green corridors.
- Encourage the activation of developments in green corridors through connected trails and open space.
- Allow cluster development patterns in upland areas outside of the floodway. Cluster developments, which are also known as conservation subdivisions, group the residences in one area of development so open space is conserved in other areas of the development. This helps to protect the natural environment and maintain a rural character. An example of a conservation subdivision is shown below in Figure 3.6.

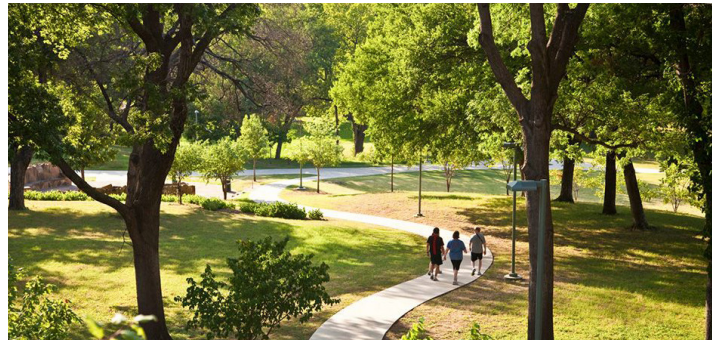


Figure 3.6 Conservation Subdivision



Dyess AFB

Dyess Air Force Base is a major economic driver and employment center in Abilene. While the City has limited influence on development within the base limits, it should support the functions of the base through adjacent land uses and city policies. The City does not regulate zoning or land uses on Dyess AFB.

Policy Considerations

- Development patterns should support military personnel and operations.
- Ensure that large fowl are not drawn close to the flight patterns by minimizing the use of large ponds/lakes.
- Utilize the Joint Land Use Study to direct policies and development guidelines around the base.
- Enhance access to Dyess AFB for all modes of transportation.



Abilene Regional Airport

The Airport includes all lands within the boundary of the Abilene Regional Airport. Land uses should support the airport's initiatives and encourage investment and opportunity for Abilene, and include commercial, industrial, and general aviation.

Zoning Considerations

Primary Zoning Districts: GC; HC; LI; HI
Secondary Zoning Districts: GR; O; AO

Policy Considerations

- Utilize the Abilene Regional Airport Land Use and Marketing Study to direct policies and development guidelines.
- Open space and lower densities should be placed around the airport within the flight zones.
- Ensure that large fowl are not drawn close to the flight patterns by minimizing the use of large ponds/lakes.



FUTURE LAND MAP

The Future Land Use Map, shown in Map 3.2, is the preferred growth development pattern within the city limits. The character, development intensity, and distribution of land uses are represented by future land use categories. Table 3.3 breaks down the percentage of the total land area within the city limits for each land use category.

The future land use boundaries represent approximate boundaries based on parcel data provided by the city in 2021. To achieve development continuity, the City should exercise discretion when determining which future land use parameters should be applied to small parcels that are divided by or are directly adjacent to more than one future land use category.

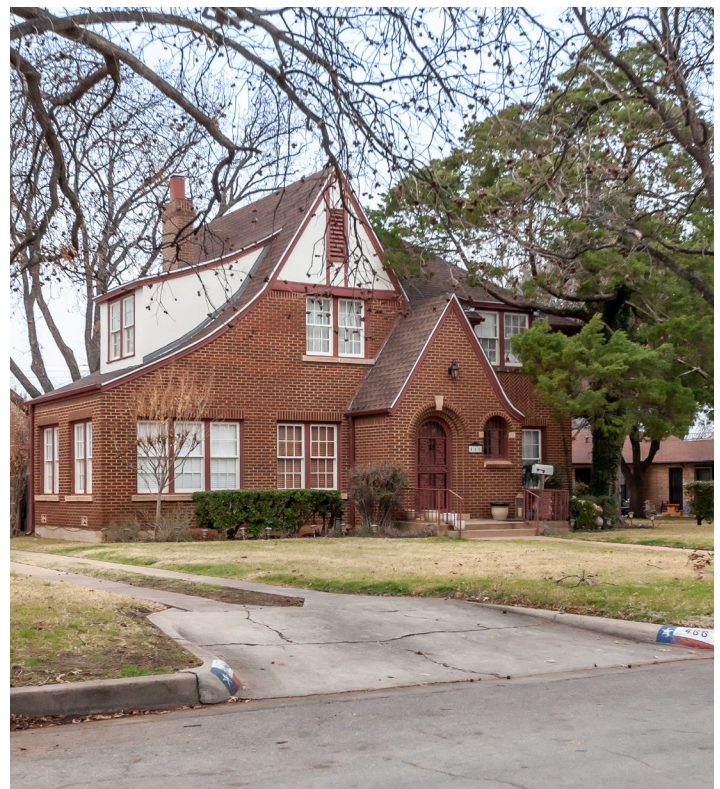
The following guidelines should be considered when interpreting and implementing the Future Land Use Map:

- **Fixed Geographical Features:** Boundaries that follow defined features such as major roadways, railroads, and drainage channels, should be considered fixed and not subject to interpretative adjustment.
- **Large Development Tracts:** Large tracts that contain substantial areas within more than once future land use category should be developed in a manner that reflects the designated future land use development parameters within each tract which it is located. If a development project is proposed for a large tract, the City should consider the intent of the Future Land Use Map when determining development programs and uses.
- **Parcel Remnants:** Small portions of a parcel that encroach into an adjacent piece should develop according to the characteristics of the predominate land use category, unless adherence to the characteristics of the secondary area are needed to promote the overall policies of this plan.

It is important to note that the Future Land Use Map does not constitute zoning, but rather should serve as the foundation for future updates to the zoning code.

Table 3.3 Future Land Use Map by Land Use Category

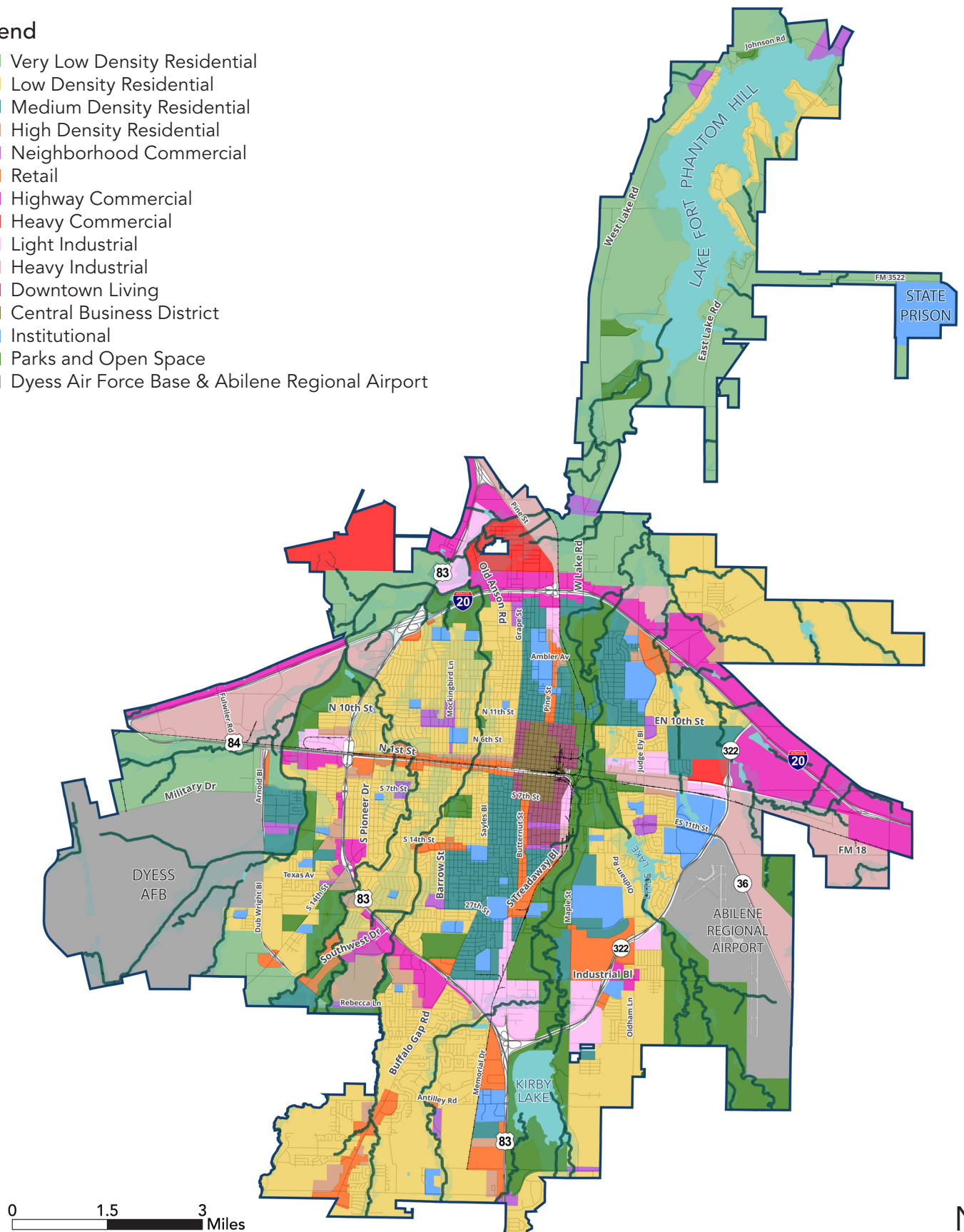
Future Land Use Category	Percentage of Total Acreage
Very Low Density Residential	19%
Low Density Residential	28%
Medium Density Residential	5%
High Density Residential	2%
Neighborhood Commercial	1%
Retail	3%
Highway Commercial	6%
Heavy Commercial	2%
Light Industrial	2%
Heavy Industrial	6%
Downtown Living	1%
Central Business District	1%
Institutional	4%
Parks and Open Space	10%
Dyess AFB and Abilene Regional Airport	10%



Existing residential areas in Abilene have unique characteristics.

Legend

- Very Low Density Residential
- Low Density Residential
- Medium Density Residential
- High Density Residential
- Neighborhood Commercial
- Retail
- Highway Commercial
- Heavy Commercial
- Light Industrial
- Heavy Industrial
- Downtown Living
- Central Business District
- Institutional
- Parks and Open Space
- Dyess Air Force Base & Abilene Regional Airport



A COMPLETE ROADWAY NETWORK

A complete roadway network provides safe and efficient transportation options throughout the city. Roadways should be designed for intended users, such as automobiles, pedestrians, bicyclists, micro-mobility, and transit. Developing a complete network can be challenging, especially where gaps exist in the infrastructure and there are constraints due to spatial components (e.g., rights-of-way, drainage, topography), funding, or similar challenges. This section provides high-level guidance for multi-modal mobility infrastructure including pedestrian infrastructure, bicycle infrastructure, smart city initiatives, micro-mobility, and transit.

As Abilene continues to grow and develop, it will be important to consider context sensitive mobility solutions to ensure the roadways meet the needs of the intended users. A roadway should be designed with the surrounding land uses and development patterns in mind. For example, a collector in a rural area may have ditches and shoulders, while in a suburban area may have curbs and sidewalks set back with a landscape buffer, and in an urban area it may have fewer lanes, on street parking, street trees, and sidewalks.

Pedestrian facilities should be encouraged on all roadways, as they improve equitable access to activity centers and public facilities, and support healthy living. Sidewalks are important facilities to make roadways safer and accessible. Ideally, sidewalks should be separated from roadways by a landscape buffer with street trees to make the facility more comfortable and increase the feeling of safety. Pedestrian facilities include, but are not limited to:

Amenities such as benches, public art, trash receptacles, and shade structures can make sidewalks more pleasant.



Lighting along pedestrian ways increase safety and visibility. Lighting should be designed to make pedestrians visible along the roadway.



Landscaping such as street trees and vegetative buffers increase comfort along sidewalks.



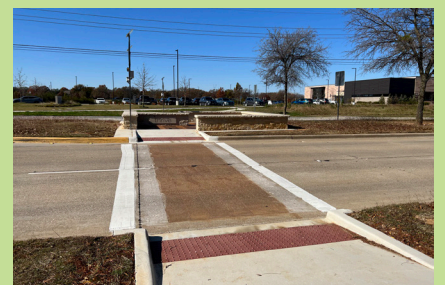
Sidewalk widths should be designed to accommodate the anticipated pedestrian volumes and reduce user conflicts. They may be wider in areas where anticipated volumes are higher, such as in activity centers.



Safe roadway crossings such as high visibility crosswalks, signalized crossings, medians or refuge islands, bulb outs and curb extensions raise awareness of pedestrians and narrow street widths.



ADA enhancements such as aligned curb ramps at intersections and accessible pedestrian signals increase usability for all abilities and ages.



Bicycle facilities provide safe alternative transportation to activity centers. Different types of facilities may be appropriate based on the traffic volumes, speed, and functional classification of roads. Trails through floodplains, utility easements, and open spaces can connect residents through off-street corridors.

Bicycle facilities may include:

Shared-use paths are physically separated from the roadway and are wide enough to accommodate a variety of users. This facility is intended to serve both pedestrians and cyclists. These can run alongside roads (sidepath), or through parks and easements to provide greater separation between bicyclists and automobiles. Shared-use paths provide for recreation and mobility throughout the city.



On-street bikeways are designated spaces on a roadway for a cyclist through striping, pavement markings, and signage. These include bicycle boulevards, shared-use lanes, wide shoulders, bike lanes, buffered bike lanes, and similar. They can be used to improve access to activity centers. Bike lanes can be protected through the use of armadillos and other barriers.



Smart City Initiatives can be used to improve traffic flow, identify maintenance needs, and enhance operating procedures. Examples include:

- Traffic management to improve or automate signal timing and synchronization to help with the flow of traffic.
- Parking programs to identify and monitor available parking spaces through mobile apps.
- Street lighting that can run on solar energy and dim when not in use.
- Electric vehicle charging stations can be installed throughout the City.
- Investments in energy efficient transit.

Micro-mobility is the use of small vehicles including scooters, electric bikes, bike sharing systems, and other small, motorized vehicles to address last mile considerations and improve multi-modal connections. People may substitute automobiles for short distances with alternative options. Micro-mobility can be used to improve access within activity centers and may be a more attractive means of transportation than walking or cycling.

A **transit system** connects people with services and employment. Abilene should continue to partner with surrounding cities and the MPO to provide regional transit connections to Abilene. The City can continue to partner with higher education institutions to connect students to activity centers. A new mobility hub, and more awareness for the transit network in Abilene can help increase and encourage ridership.



CityLink, Abilene's transit system, provides access throughout the City.

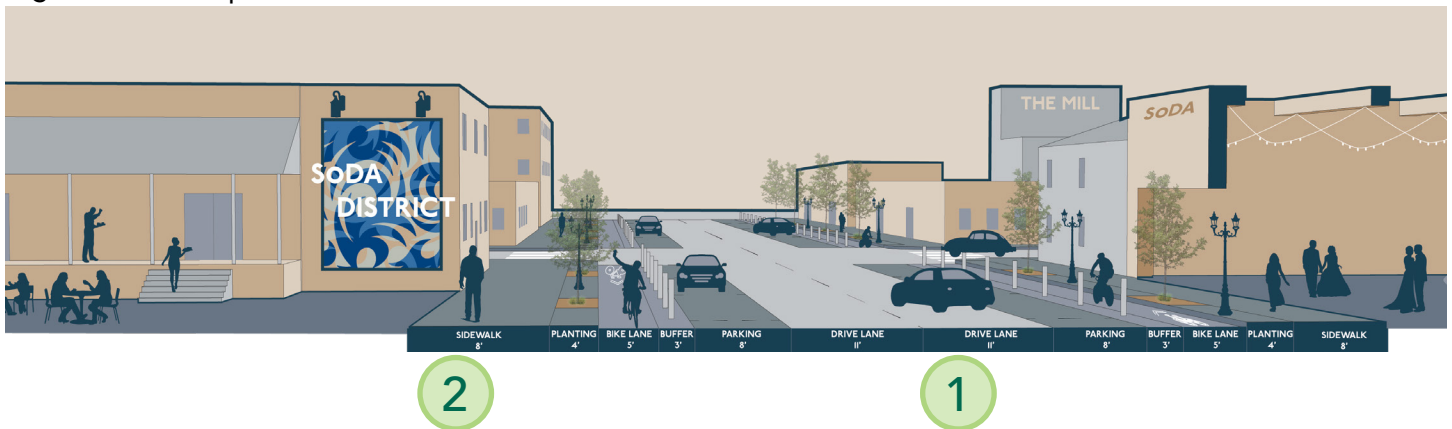
PUBLIC REALM

The public realm refers to the area between opposing building frontages and are used for roadways and sidewalk zones, as generally depicted below in Figure 3.7, *Example Public Realm*. The public realm can be enhanced to reflect community character, placemaking, and aesthetic quality along corridors and public spaces.

- 1** Roadway – The portion of the roadway that is dedicated for vehicular movement. This includes travel lanes, parking lanes, bike lane protection, medians and pedestrian refuges, on-street bicycle facilities, shoulders, and curb and gutters.

2 Sidewalk zones are the portion of the public realm located outside of the vehicular lanes, between the right-of-way and building frontage. This includes the edge zone (space for street furniture or landscaping), through zone (sidewalk area), and frontage zone (space between sidewalk and front of buildings). These zones may differ based on character area.

Figure 3.7 Example Public Realm



The public realm should be reflective of the surrounding context and development characteristics. Specific recommendations for the public realm should be considered during a corridor or streetscape master plan process and may include street design, street furniture recommendations, sidewalk location and width, wayfinding, public art, and vegetation. Examples of context sensitive placemaking design are provided below.

Urban and Transitional area public realm examples should enhance walkability and the pedestrian experience. They may include street trees, areas for seating, and on-street parking. Building setbacks from the front edge of the parcel should be minimal.



Suburban area public realm examples may include vegetative buffers for sidewalks, street furniture, and vegetation. Frontages should have medium depth setbacks.



Rural area public realm examples may include trails or sidewalks, open drainage facilities, and expansive vegetative buffers. Frontages should include deep setbacks.



LOW IMPACT DEVELOPMENT

Low impact development (LID) is an approach to mitigate stormwater runoff through the utilization of green infrastructure. LID uses on-site features to improve water quality to replicate the pre-development hydrologic regime through infiltrating, filtering, storing, evaporating, and detaining runoff close to its source, before it enters the watershed. There are best practice guides provided by the Environmental Protection Agency that can help guide green infrastructure design. LID practices include, but not limited to, the examples provided below.

Rain gardens represent a bioretention technique which filters runoff in a shallow detention area. They are most appropriate in suburban and rural character areas.



Curb extensions with vegetation are another type of bioretention which captures and filters water from roadways. They are most appropriate in urban to suburban character areas.



Bioswales retain and filter water from roadways and parking areas. They are appropriate in any character area.



Soil amendments during a site's development can improve filtration and reduce runoff due to compaction. This technique is appropriate in any character area.



Living walls can be used to slow down and absorb runoff from building roofs. They are most appropriate in the urban and transitional character areas.



Permeable pavement allows water to seep through the pavement rather than run off into the road or stormwater system. They are appropriate in any character area.



Street trees and vegetative buffers can be used to reduce the amount of stormwater runoff through absorption and transpiration; while facilitating filtration to the aquifer. They are appropriate in any character area.



Parks and open spaces can be designed as "sponge parks," to reduce the impact of flooding while improving water quality and providing usable green space. They are most appropriate in urban to suburban character areas.



Rain barrels and cisterns can be used to store runoff from roofs for watering vegetation. A down spout collects water into a storage container or raised flower bed. These can be appropriate in any character area.





*"Be who you are and say how you feel, because those
who mind don't matter, and those who matter don't
mind. "*

- Cat in the Hat by Dr. Seuss



COMMUNITY DIRECTION

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COMMUNITY DIRECTION

FUTURE DIRECTIONS

Abilene calls for a future that builds on its legacy. It's a community which values its past while maintaining the desire to grow and be innovative in the future to bring about economic prosperity and quality growth. The action plan to implement the community's vision provides the framework to guide future growth, policies, and initiatives in Abilene.

ACTION PLAN

The implementation action plan is organized around guiding principles, goals, and strategies. Strategies are policies and objectives designed to achieve measurable outcomes. Each action item is identified as a specific type of strategy; lists whether or not the strategy is a high priority for the City; is assigned to a department for implementation responsibility; provides potential partners to implement the strategy; and identifies the timeframe for which the strategy should be implemented.

TYPE OF STRATEGIES

Each strategy in the action plan is categorized into a distinct type, which will impact how and who will oversee the implementation.

- Investment – new or adjusted capital or operational expenditure
- Study – Requires further analysis or investigation to determine the most appropriate solution
- Regulation - Requires City Council approved modification to City ordinance
- Operations – Requires new or modified program, partnership, or staffing arrangement
- Policy – Requires a new or modified process or policy

IMPLEMENTING AGENCY

The Comprehensive Plan should be primarily implemented and administered by the City, but receive support from community organizations and stakeholders. This section assigns primary implementation responsibilities to different departments within the City.

PARTNERS

More than one department or entity may be involved in supporting the implementation of a particular strategy. This section lists partner agencies and organizations that can support the implementation of the strategy. This may include organizations outside of the City.

TIMEFRAME

This identifies in which timeframe the strategy should be carried out. Factors that help to determine the associated timeframe include feasibility of implementation, anticipated cost of the action, and overall priority based on community input and staff recommendations.

- Short-term: 1-5 years
- Mid-term: 5-10 years
- Long-term: 10+ years
- Ongoing – strategies that should continue throughout the planning period.



Downtown Abilene has a rich history, with some of the buildings still maintaining architectural elements depicting Abilene's history.

HOW TO USE THIS SECTION

The following pages of this chapter provide the implementation action plan for the Connect Abilene 2040 Comprehensive Plan. The example layout below shows how to use this section of the plan.

The guiding principle section and its description, as defined in the plan. For descriptions of Building Blocks, refer to Plan Direction, page 15.

Goal Statements: broad long-term statements to advance the Plan's vision. The goals are supported by strategies.

Anticipated timeframe for each strategy

Strategies: actions to support the implementation of the goals

Case studies and additional information have been provided for several strategies to exemplify how other communities have implemented similar initiatives, or to provide additional support for the strategy. Case study text boxes are in the same color and fill as the strategy they support. In the example below, the case study supports goal G1.5.

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Abilene Comprehensive Plan 2040

GROWTH

Abilene will develop in a way that promotes a diversity of lifestyles and protects quality of life. It will provide a variety of development types to create a community where people have choices where they live, work, and play.

Goal G-1: Abilene will encourage cohesive neighborhoods, that contribute to community building, promote and strengthen social connection, and provide for long-term stability as we live, work, and play.

G1.1: Promote the creation of higher density, walkable, mixed-use developments where designated on the future land use map and where appropriate.

Type of Strategy: Regulation

Priority Ranking: Yes

Implementing Agency: Planning

Partners: Development Community

G1.2: Use the Future Land Use Map, Comprehensive Plan, and City-Wide plans to guide development decision-making.

Type of Strategy: Policy

Priority Ranking: Yes

Implementing Agency: Planning

Partners: City Managers Office

Case Study: Community Land Trust - Athens, GA

Community land trusts (CLTs) are non-profit organizations that provide lasting community assets and shared equity homeownership opportunities for families and communities. They are governed by a board of residents and public representatives.

Founded in 1994, Athens Land Trust (ALT) serves the community by focusing on conservation of green space, community agriculture, farmers markets, community education, and neighborhood sustainability. The biggest portion of their work is focused on implementing affordable housing. ALT renovates single family homes and uses government tax credits to construct affordable units. A ground lease ensures that homes will always be affordable and owner-occupied.

Since beginning their work, ALT has enabled 49 families to become first-time homebuyers, built their Community Garden Network, and have provided 370 low-income individuals with housing in the Fourth Street Village apartments.

In Abilene, a CLT could be used to provide affordable housing to residents and support functional zero homelessness attainment goals. The government's support in creating a CLT is crucial to its success.

G1.3: Support the development of a Community Land Trust.

Type of Strategy: Study

Priority Ranking: Yes

Implementing Agency: City Managers Office

Partners: Planning, Local Lenders, Neighborhood Services

G1.4: Utilize the Dyess AFB Joint Land Use Study and Airport Master Plan to ensure proper growth and development surrounding these facilities.

Type of Strategy: Policy

Priority Ranking: Yes

Implementing Agency: Planning

Partners: Dyess AFB, Abilene Regional Airport

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Connect Abilene

G1.5: Reduce barriers to revitalization of existing commercial areas through providing flexible development standards, reduction in fees, and funding mechanisms.

Type of Strategy: Policy

Priority Ranking: Yes

Implementing Agency: City Managers Office

Partners: Planning

G1.6: Support the inclusion of placemaking strategies in the city.

Type of Strategy: Study

Priority Ranking: No

Implementing Agency: City Managers Office

Partners: Planning

Case Study: Inner-City Reinvestment Infill Policy - San Antonio, TX

San Antonio's Inner-City Reinvestment Infill Policy focuses on underdeveloped and underutilized areas of downtown San Antonio. The goal of this policy is to increase new development on vacant lots, support redevelopment and adaptive reuse of existing sites, and boost business occupancy and assistance.

San Antonio views reinvestment as a public-private partnership. By investing in infrastructure, undertaking catalytic projects, and instituting new policies, the city can encourage a wide range of projects to develop in the area. San Antonio recognizes that mixed-use developments are better able to meet the needs of its citizens than development that is spread out and car centric.

Abilene can use a similar policy to encourage infill development in the core of Abilene. These areas are ideal areas for reinvestment and rehabilitation within close proximity to Downtown Abilene. This will help Abilene continue to THRIVE. The City can invest in improving public infrastructure to draw in development.

Goal G-2: Abilene will welcome development that is fiscally responsible and community centered.

G2.1: Utilize smart growth principles to create a thriving and fiscally-balanced Abilene.

Type of Strategy: Policy

Priority Ranking: No

Implementing Agency: City Managers Office

Partners: Planning

G2.2: Explore alternate funding mechanisms to mitigate the impacts of development on existing residents.

Type of Strategy: Study

Priority Ranking: No

Implementing Agency: City Managers Office

Partners: All Departments

Alternative Funding Mechanisms

Alternative funding mechanisms include a variety of options for the City. Some of which they are already using, while others may be considered in the long term. Potential sources include, but are not limited to: Municipal Bond Programs, State and Federal Grants, Tax Increment Reinvestment Zones, Public Improvement Districts, Neighborhood Empowerment Zones, Impact Fees, Service Maintenance Fees, and others permitted by the State of Texas legislation.

G2.3: Review and promote information sharing between City departments regarding proposed developments, especially where development may impact services.

Type of Strategy: Policy

Priority Ranking: Yes

Implementing Agency: City Managers Office

Partners: All Departments

ONGOING

SHORT TERM

MID TERM

LONG TERM

ONGOING

SHORT TERM

MID TERM

LONG TERM



GROWTH

Abilene will develop in a way that attracts new residents of all ages, incomes and stages of their careers. This development will support all stages of life and enhance quality of life for all Abileneans. Growth will provide a variety of development types to create a community where people have choices where they live, work, and play.

Goal G-1: Abilene will encourage cohesive neighborhoods, that contribute to community building, promote and strengthen social connection, and provide for long-term stability as residents live, work, and play.

G1.1: Promote the creation of higher density, walkable, mixed-use developments where appropriate.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: Development Community, Development Corporation of Abilene (DCOA)

G1.2: Use the Future Land Use Map, Comprehensive Plan, and citywide plans to guide development decision-making.

Type of Strategy: Policy

Implementing Agency: Planning and Development Services

Partners: City Manager's Office

G1.3: Support the development of a Community Land Trust.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Planning and Development Services, Local Lenders, Neighborhood Services, Private Developers

G1.4: Utilize the Dyess AFB Joint Land Use Study and Abilene Regional Airport Land Use and Marketing Study Master Plan to ensure proper growth and development surrounding these facilities.

Type of Strategy: Policy

Implementing Agency: Planning and Development Services

Partners: Dyess AFB, Abilene Regional Airport

Case Study: Community Land Trust - Athens, GA ¹

Community land trusts (CLTs) are non-profit organizations that provide shared equity homeownership opportunities. The CLT owns the land, and residents can purchase homes on the land. They are governed by a board of residents and public representatives.

The Athens Land Trust (ALT) is an example of a successful CLT that provides affordable housing to the community. ALT renovates single family homes and uses government tax credits to construct affordable units. A ground lease ensures that homes will always be affordable and owner-occupied. ALT also focuses on conservation of green space, community agriculture, farmers markets, community education, and neighborhood sustainability.

Since beginning their work, ALT has enabled 49 families to become first-time home buyers, built their Community Garden Network, and have provided 370 low-income individuals with housing in the Fourth Street Village apartments.

In Abilene, a CLT could be used to provide affordable housing to residents and support functional zero homelessness attainment goals. A CLT can also support community gardens and sustainability. The government's support in creating a CLT is crucial to its success.

G1.5: Reduce barriers to revitalization of existing commercial areas through providing flexible development standards, reduction in fees, and funding mechanisms.

Type of Strategy: Policy

Implementing Agency: City Manager's Office

Partners: Planning and Development Services, Finance, Water, Public Works

G1.6: Support the inclusion of placemaking strategies in the city.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Planning and Development Services

Case Study: Inner-City Reinvestment Infill Policy - San Antonio, TX ²

San Antonio's Inner-City Reinvestment/Infill Policy focuses on underdeveloped and underutilized areas of downtown San Antonio. The goal of this policy is to increase infill development on vacant lots, support redevelopment and adaptive reuse of existing sites, and boost business occupancy and assistance.

San Antonio views reinvestment as a public-private partnership. By investing in infrastructure, undertaking catalytic projects, and instituting new policies, the City can encourage a wide range of development projects in the area. Specifically it encourages mixed-use developments to better meet the needs of its citizens in the downtown areas.

Abilene can use a similar policy to encourage infill development in the core of Abilene. These areas are experiencing blight and disinvestment. Densifying and intensifying the areas around downtown will help Abilene continue to thrive, provide a variety of housing types, and increase quality of life. The City can invest in improving public infrastructure to attract development.

Goal G-2: Abilene will welcome development that is fiscally responsible and community centered.

G2.1: Utilize smart growth principles to create a thriving and fiscally-balanced Abilene.

Type of Strategy: Policy

Implementing Agency: City Manager's Office

Partners: Planning and Development Services

G2.3: Review and promote information sharing between City departments regarding proposed developments, especially where development may impact services.

Type of Strategy: Policy

Implementing Agency: City Manager's Office

Partners: Planning and Development Services, Public Works, Parks and Recreation, Emergency Services

G2.2: Explore alternate funding mechanisms to mitigate the impacts of development on existing residents.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Public Works, Planning, Emergency Services, Parks and Recreation

Alternative Funding Mechanisms

Alternative funding mechanisms include a variety of options for the City. Some of which they are already using, while others may be considered in the long term. Potential sources include, but are not limited to: Municipal Bond Programs, State and Federal Grants, Tax Increment Reinvestment Zones, Public Improvement Districts, Neighborhood Empowerment Zones, Impact Fees, Service Maintenance Fees, and others permitted by the State of Texas legislation.

ONGOING

SHORT-TERM

MID-TERM

LONG-TERM

Goal G-3: Abilene will promote redevelopment and reinvestment in the aging areas of Abilene.

G3.1: Encourage and incentivize the preservation and adaptive reuse of existing structures through flexible development regulations and financial incentives.

Type of Strategy: Regulation

Implementing Agency: City Manager's Office

Partners: Planning and Development Services

G3.2: Promote infill development in the areas of Abilene that are close to activity centers and higher education institutions.

Type of Strategy: Policy/Investment

Implementing Agency: City Manager's Office

Partners: Public Private Partnerships, Planning and Development Services

G3.3: Adopt and continually update a 5-year Capital Improvement Plan to identify projects and funding needs for City infrastructure.

Type of Strategy: Investment

Implementing Agency: City Manager's Office

Partners: City Departments

G3.4: Work with rail line operators to create quiet zones in Downtown Abilene.

Type of Strategy: Investment

Implementing Agency: Public Works

Partners: Planning and Development Services

Capital Improvements Plan

Abilene should adopt and annually update a Five-Year Capital Improvements Plan (CIP) for infrastructure projects. A CIP is a tool that allows cities to identify budgetary constraints and opportunities for infrastructure projects in the near-term (five years) with larger projects extending beyond year five to effectively plan for the funding needs. A CIP should identify anticipated funding sources, provide the estimated project timeline (i.e., FY 23/24 - FY 25/26), and a description of each project.

The CIP should consider all large expenditures, such as roadways, utilities, park land acquisition and recreational facilities, public services, and similar projects identified in long-range plans (i.e., stormwater master plan, utility master plans, parks and recreation master plans, and thoroughfare plans).

Funding identified in a CIP can include City revenues, bond programs, state allocated funding for various projects, grants, and similar sources.

The CIP should be evaluated annually to ensure it is reflective of the project needs and consistent with long-range planning.



Quiet zones in urban areas can help encourage investment because horns are blown significantly less, reducing noise pollution from trains.

Goal G-4: Abilene will promote walkability, encourage multi-use density and integrate social opportunities to align with residents' basic needs through forward thinking development patterns.

G4.1: Promote the reuse and redevelopment of under-used surface parking lots and underutilized shopping centers to support economic development and growth.

Type of Strategy: Investment

Implementing Agency: City Manager's Office

Partners: DCOA, Chamber of Commerce, Private Developers

Suburban Retrofit Example

Underutilized shopping centers can be reimagined into walkable and unique places that provide commercial services and experiences to residents.



G4.2: In the zoning regulations, allow for non-residential uses to be incorporated into existing primarily residential areas where appropriate to create nodal development patterns.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: Public Works

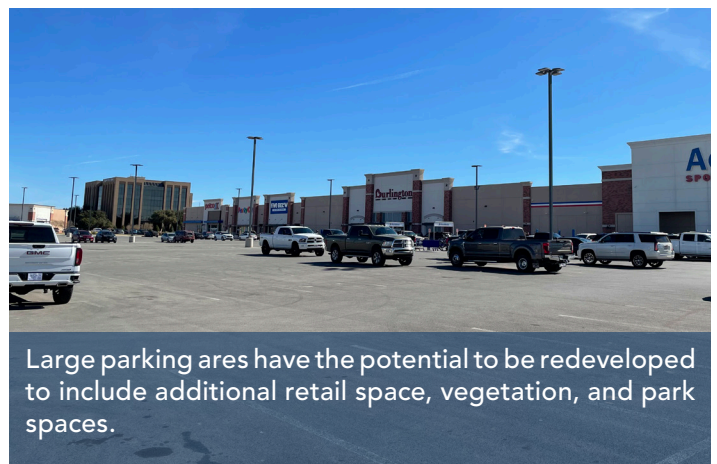
Notes: It will be the responsibility of the Planning Department to determine where non-residential uses may be appropriate. They may consider the availability of utilities, roadway classifications and design, trip generation, existing community character, potential allowed uses, and similar topics when determining the location of non-residential development near residential areas. The zoning regulations should clearly identify which uses are permitted and which are prohibited.

G4.3: Create regulations for inclusion of social spaces, such as parks and plazas, into developments.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: Parks and Recreation



Large parking areas have the potential to be redeveloped to include additional retail space, vegetation, and park spaces.

ONGOING

SHORT-TERM

MID-TERM

LONG-TERM



WELCOMING

Abilene will be a community that is welcoming and inviting for not only its current and returning residents, but new residents and visitors. The City will make everyone feel safe and at home and will meet the daily needs of its residents.

Goal W-1: Abilene will target providing its residents with quality, healthy, safe, affordable, and diverse housing options for residents of all ages and abilities.

W1.1: Complete a housing assessment of the community to determine housing stock, affordability, supply and demand, and to identify opportunities to provide a variety of housing types.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Neighborhood Services, Planning and Development Services

W1.2: Investigate ways the City can support the development of housing to meet the needs of residents of all ages, abilities, and income levels.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Neighborhood Services, Public-Private Partnerships

W1.3: Encourage diversified housing types.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: N/A

W1.4: Bring awareness to, and continue to provide opportunities for, Abilene's residents to own and maintain quality homes.

Type of Strategy: Policy

Implementing Agency: Neighborhood Services

Partners: Planning and Development Services, Code Enforcement



An example of an existing duplex in Abilene. Duplex and similar attached units can provide missing middle housing.

Goal W-2: Abilene's residential areas will be well-maintained and revitalized to enhance the community.

W2.1: Prioritize public investments to revitalize neighborhoods identified in the neighborhood revitalization program.

Type of Strategy: Investment

Implementing Agency: City Manager's Office

Partners: Planning and Development Services, Neighborhood Services, Public-Private Partnerships

W2.3: Ensure sufficient resources for City staff to enforce policies and codes, monitor progress, and educate residents on minimum lot standards and compliance.

Type of Strategy: Operations

Implementing Agency: City Manager's Office

Partners: Code Enforcement, Planning and Development Services, Neighborhood Services

W2.4: Review and expand minimum property standards.

Type of Strategy: Regulation

Implementing Agency: Code Enforcement

Partners: Planning and Development Services

W2.5: Create an "Adopt a Neighborhood" Program to beautify neighborhoods.

Type of Strategy: Policy

Implementing Agency: City Manager

Partners: Neighborhood Services, Keep Abilene Beautiful

W2.2: Create neighborhood vitality grant programs to support neighborhoods and organizations seeking to improve and enhance neighborhoods and business districts; and provide technical support and guidance for capacity building.

Type of Strategy: Investment

Implementing Agency: City Manager's Office

Partners: Planning and Development Services, Non-Profits Public-Private Partnerships

Case Study - Neighborhood Vitality Grant Program, Dallas, TX³

Building on the success of the growSouth Neighborhood Challenge Grant, in 2018 the City of Dallas offered a Neighborhood Vitality Grant to communities that wanted to make a difference in their neighborhood. The program aimed to address specific needs in the community to promote community pride and building social capital through collaborations and partnerships. The grants funded projects related to litter abatement, urban gardens, beautification, pedestrian improvements, park and open space improvements, public art installation, and signage.

A program similar to this can help neighborhoods in Abilene build community pride and social capital. Beautification and litter abatement projects can help improve the aesthetics of neighborhoods throughout Abilene. Community gardens can provide fresh produce in areas that may have limited access to grocery stores. Signage, art installations, and park improvements can support place making sense of place. These projects can enhance quality of life for residents. The City can work with partner organizations to help fund and support community projects.

ONGOING

SHORT-TERM

MID-TERM

LONG-TERM

Goal W-3: Abilene will embrace a diverse, accessible, engaged, and united community.

ONGOING

W3.1: Convene a yearly summit of key organizations to discuss ways to advance the community's vision.

Type of Strategy: Investment

Implementing Agency: City Manager's Office

Partners: All Departments, Community Organizations

SHORT-TERM

W3.2: Provide adequate staffing to ensure effective public outreach, explore funding and grant opportunities, efficient and timely permitting, follow-up on approved projects, and enforcement of ordinance requirements.

Type of Strategy: Operations

Implementing Agency: City Manager's Office

Partners: Planning, Non-Profits, Public-Private Partnerships

MID-TERM

W3.3: Partner with organizations to integrate new residents into civic and community life through information sharing and community outreach.

Type of Strategy: Operations

Implementing Agency: City Manager's Office

Partners: Communications, Community Organizations

LONG-TERM

Case Study: Community Engagement Summit, Ogden, UT⁴

The City of Ogden brought together community organizations to improve engagement, support, and representation for community members in an Engagement Summit. This summit allowed organizations to identify how they can collaborate with the City and with each other when they have similar missions. With numerous organizations working towards similar goals, it was beneficial for the community to come together to see how they can assist each other.

This conference is an example of how Abilene can bring together different community organizations and businesses to advance collaboration between partners. With hundreds of non-profits and healthcare providers existing in Abilene today, a summit to bring together organizations could improve coordination and availability of resources.

The implementation of the action plan will require the buy in and support of community organizations, and the City can use this type of event to support the strategies in the Comprehensive Plan and identify how various partners can assist to achieve the community's vision.



Abilene is home to hundreds of organizations that are invested in community life. These organizations can be partners to the City to enhance quality of life.

Goal W-4: Abilene will create a community-wide network of social spaces through the design and distribution of interconnected parks, public grounds, and public rights-of-way.

W4.1: Utilize urban design and placemaking strategies to enhance the public realm and connect social spaces.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Parks and Recreation, Public Works, Planning and Development Services

W4.2: Explore new funding and acquisition opportunities to increase access to parks, recreation, trails, and open space.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Parks and Recreation

W4.3: Include public art in the design of parks, public grounds, and public rights-of-ways.

Type of Strategy: Investment

Implementing Agency: Parks and Recreation

Partners: Abilene Cultural Affairs Council

W4.4: Support the development of the Cedar Creek Greenway and off-street trails to make citywide connections.

Type of Strategy: Investment

Implementing Agency: Parks

Partners: Planning and Development Services, Public Works, City Manager's Office



Trails can be used to connect the community to destinations in areas that are safe and separated from vehicular traffic. Trailheads can include signage, resting places, and public art to enhance public spaces and reflect community character.

ONGOING

SHORT-TERM

MID-TERM

LONG-TERM



PROSPEROUS

Abilene will have a diverse and vibrant economy. There will be a variety of job opportunities for people of all employment levels and the region will attract and retain talent. Abilene will continue to be a prosperous location for new and existing businesses.

Goal P-1: Abilene will incorporate smart city initiatives for city services which enhance the resident's quality of life and enhance options for healthy living.

P1.1: Integrate existing and emerging technologies and future innovations in planning, policy, and infrastructure investments to improve mobility.

Type of Strategy: Policy

Implementing Agency: Public Works

Partners: Planning and Development Services, Utility Groups (electric, Internet, cable, gas, etc.)

P1.2: Analyze corridors to implement strategies to improve mobility, safety, access to opportunities, and quality of life based on smart city technologies.

Type of Strategy: Study

Implementing Agency: Public Works

Partners: Planning and Development Services, TxDOT

P1.3: Utilize smart lighting, LED lighting, and solar power lighting within the mobility network.

Type of Strategy: Investment

Implementing Agency: Public Works

Partners: TxDOT, Utility Companies

P1.4: Maintain, upgrade, and coordinate traffic signals to improve the efficiency and safety of the roadway network for all users.

Type of Strategy: Investment

Implementing Agency: Public Works

Partners: TxDOT

P1.5: Continue to evaluate parking management strategies for downtown in the near-, mid-, and long-range.

Type of Strategy: Study

Implementing Agency: Public Works

Partners: Planning and Development Services, Transportation Services



Parking in downtown is a mixture of on- and off-street parking. Abilene should continue to evaluate opportunities to improve parking operations downtown.

Goal P-2: Abilene's Districts and Activity Centers will be desirable places to open a business, live, work and play by using placemaking efforts to create vibrant, walkable places that encourage economic growth and investment.

P2.1: Promote walkable and attractive mixed use areas that are designed at the pedestrian scale and encourage walkability.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: N/A

P2.2: Change to Encourage walkability and increase accessibility from surrounding neighborhoods to nearby amenities.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: Public Works

P2.3: Utilize branding and neighborhood planning to create community identity.

Type of Strategy: Study

Implementing Agency: Neighborhood Services

Partners: Planning and Development Services

P2.4: Update streetscape master plans for the enhancement of gateways and key corridors throughout Abilene.

Type of Strategy: Study

Implementing Agency: Planning and Development Services

Partners: Public Works



Commercial corridors could be enhanced through streetscape master plans to provide standards for the public realm to enhance aesthetics.

ONGOING

SHORT-TERM

MID-TERM

LONG-TERM

Goal P-3: Abilene will foster a transportation network that safely and efficiently accommodates all transportation modes to enable economic growth, regional competitiveness, and is supportive of adjacent land uses.

P3.1: Build and maintain the transportation infrastructure to keep the roadways and bridges in good repair.

Type of Strategy: Investment

Implementing Agency: Public Works

Partners: N/A

P3.2: Develop a citywide Thoroughfare Master Plan to evaluate mobility needs, identify the thoroughfare plan and cross-sections, and anticipated costs for improvements to the transportation network.

Type of Strategy: Study

Implementing Agency: Public Works

Partners: City Manager's Office

Thoroughfare Master Plan

A citywide thoroughfare master plan will analyze existing roadway and intersection level-of-service (LOS), predict failures in the roadway network, and identify projects for the Capital Improvements Plan (CIP).

The plan should include a detailed map showing existing and proposed roadways and their functional classifications and the location of anticipated intersection enhancements, cross-sections, and inform city policies and regulatory changes to support the overall transportation network.

The plan should identify projects based on capacity improvements, travel patterns, and anticipated growth within a city based on the Future Land Use Map and growth patterns. The list of projects should identify anticipated costs for short-, mid-, and long-range timeframes. Projects may include roadway improvements, safety enhancements, capacity adding projects, intersection improvements, and multi-modal projects.

A Thoroughfare Master Plan can be used in conjunction with a roadway maintenance plan to determine the system needs. As Abilene continues to grow, it will be important to maintain an efficient roadway network for residents and visitors.



An efficient transportation network is an important component of quality of life. Residents need to be able access their daily needs safely and efficiently.

Goal P-4: Abilene's economic development strategy will be focused on the retention, expansion, creation, and relocation of jobs and targeted businesses which encourage residents to live, work, play, and invest in Abilene.

P4.1: Establish incubation spaces in the City to support the creation and expansion of small and new businesses.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: City Manager's Office, Chamber of Commerce, DCOA, SBA

P4.2: Continue to support the Development Corporation of Abilene, Chamber of Commerce, and other economic development supporting entities.

Type of Strategy: Policy

Implementing Agency: City Manager's Office

Partners: N/A

P4.3: Support the Abilene Regional Airport Land Use and Marketing Study through public infrastructure investments and development code regulations.

Type of Strategy: Policy, Investments

Implementing Agency: Planning and Development Services

Partners: Public Works

P4.4: Evaluate opportunities to utilize public investment tools and programs to grow the local economy.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Chamber of Commerce, DCOA, SBA

Note: There are a variety of public investment tools that can be considered, which may include but are not limited to, enhancement of streetscapes, improvements to transportation and mobility, expansion of public utilities such as water and sewer, establishing low-cost incubator spaces for small business start-ups, providing educational programs, and evaluating tax policies for small businesses. As opportunities arise, the city should evaluate measures to support economic growth and development.



Abilene is home to a wide array of small and large businesses that support the community and bring vitality to its activity centers.



Adaptive reuse of existing structures supports community character and economic development.

ONGOING

SHORT-TERM

MID-TERM

LONG-TERM

★ SUPPORTIVE

Abilene will be a community focused on maintaining and improving the quality of life for its residents. The City will be supportive of its residents and continue to provide the services needed to facilitate day to day life.

Goal S-1: Downtown Abilene will support innovation while retaining its traditional character and design; will support historic preservation to increase understanding and appreciation of Abilene's history; and protect the value of properties downtown.

S1.1: Continue to promote and encourage adaptive reuse of historic buildings.

Type of Strategy: Policy

Implementing Agency: Planning and Development Services

Partners: Public Private Partnerships, Private Developers, Preservation League

S1.2: Continue to inform property owners on the benefits of historic preservation and available resources for the rehabilitation of historic properties.

Type of Strategy: Policy

Implementing Agency: Planning and Development Services

Partners: Preservation League

S1.3: Create branding and educational programming for Abilene's Historic and Cultural Districts and properties.

Type of Strategy: Study

Implementing Agency: Abilene Cultural Affairs Council

Partners: Chamber of Commerce, Downtown Association, Communications, Abilene Convention and Visitors Bureau, Preservation League, Higher Ed. Institutions

S1.4: Develop a Downtown Abilene Master Plan to identify opportunities for growth and continued revitalization, provide standards and regulations to ensure high-quality development, and provide implementation strategies for public investments.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Planning and Development Services



An example of adaptive reuse in Downtown Abilene

Goal S-2: Public services will be expanded to meet the needs of current and future residents to ensure safety and reliability of services and infrastructure.

S2.1: Identify and purchase lands to serve important city functions such as stormwater management, essential public services, recreation, and water quality in conjunction with citywide master plans.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: All Departments

S2.2: Update and utilize the Parks, Recreation, and Open Space Master Plan to evaluate the quality of, and accessibility to, parks and trails based on needs assessments. The Parks Master Plan should be updated every 5-10 years.

Type of Strategy: Study

Implementing Agency: Parks and Recreation

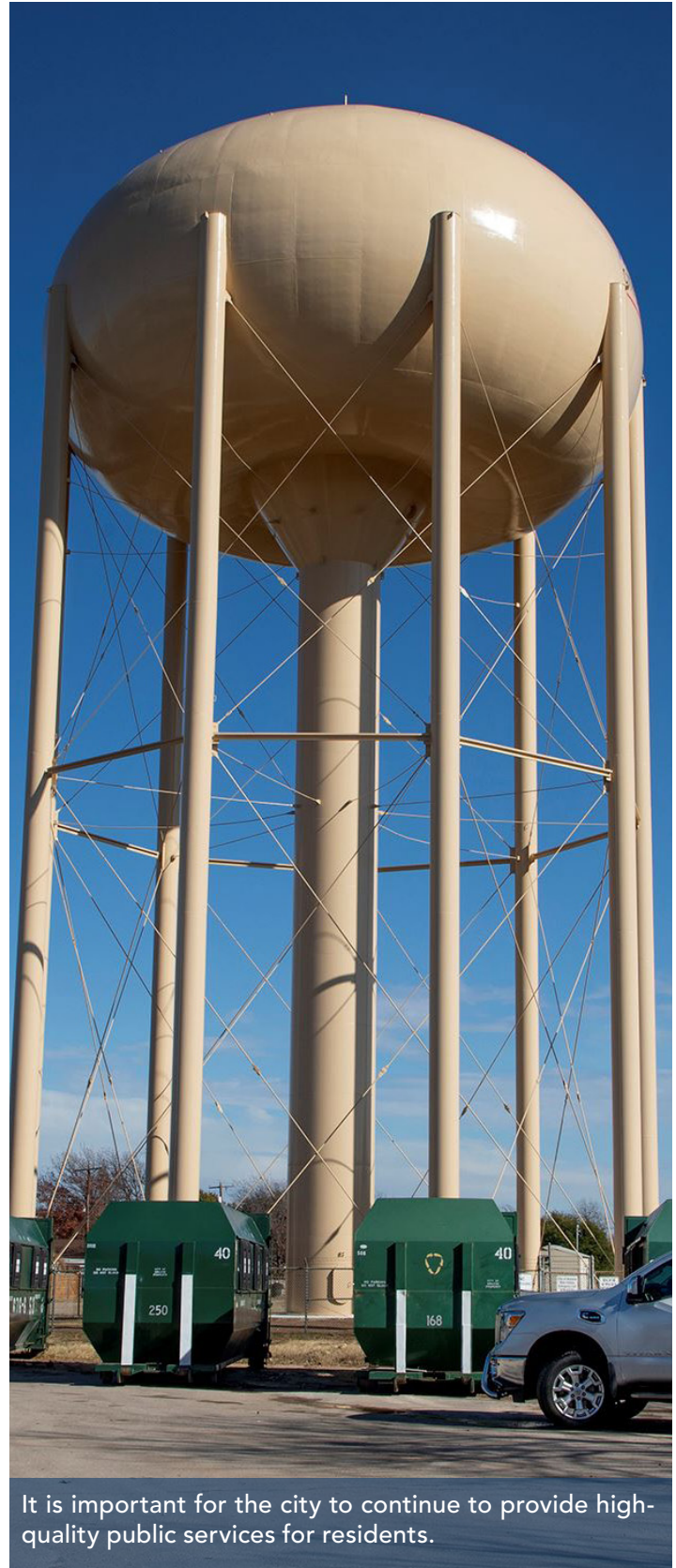
Partners: Neighborhood Services, Planning and Development Services

S2.3: Operate City facilities and services in an accessible, efficient, equitable, and effective manner.

Type of Strategy: Operations

Implementing Agency: City Manager's Office

Partners: All Departments



It is important for the city to continue to provide high-quality public services for residents.

ONGOING

SHORT-TERM

MID-TERM

LONG-TERM

Goal S-3: Abilene will retain the identity of existing neighborhoods by intentionally directing redevelopment, limiting displacement, and cultivating community-driven placemaking that elevates the importance, quality and design of places.

S3.1: Use small area planning for efforts to increase diverse housing, identify placemaking opportunities, and enhance each neighborhood's unique character.

Type of Strategy: Study

Implementing Agency: Planning and Development Services

Partners: Neighborhood Services, Non-Profits, Public Private Partnerships

S3.2: Create additional neighborhood empowerment zones or utilize similar mechanisms to support redevelopment and revitalization of existing neighborhoods.

Type of Strategy: Policy

Implementing Agency: City Manager's Office

Partners: Planning and Development Services, Public Works

Small Area Planning

Small area plans and neighborhood plans provide more emphasis on long-range planning for a specific area. They focus on land use, design guidelines and overall community character, transportation, social and open spaces, redevelopment areas, and capital improvements. Small area plans should be updated every 10 years to evaluate progress and ensure the recommendations are still relevant to the area.

Many communities adopt small area plans to examine the needs and opportunities within a specific neighborhood or district. Through analyzing smaller areas of the city, more specific recommendations can be produced based on the character and vision for the neighborhood.

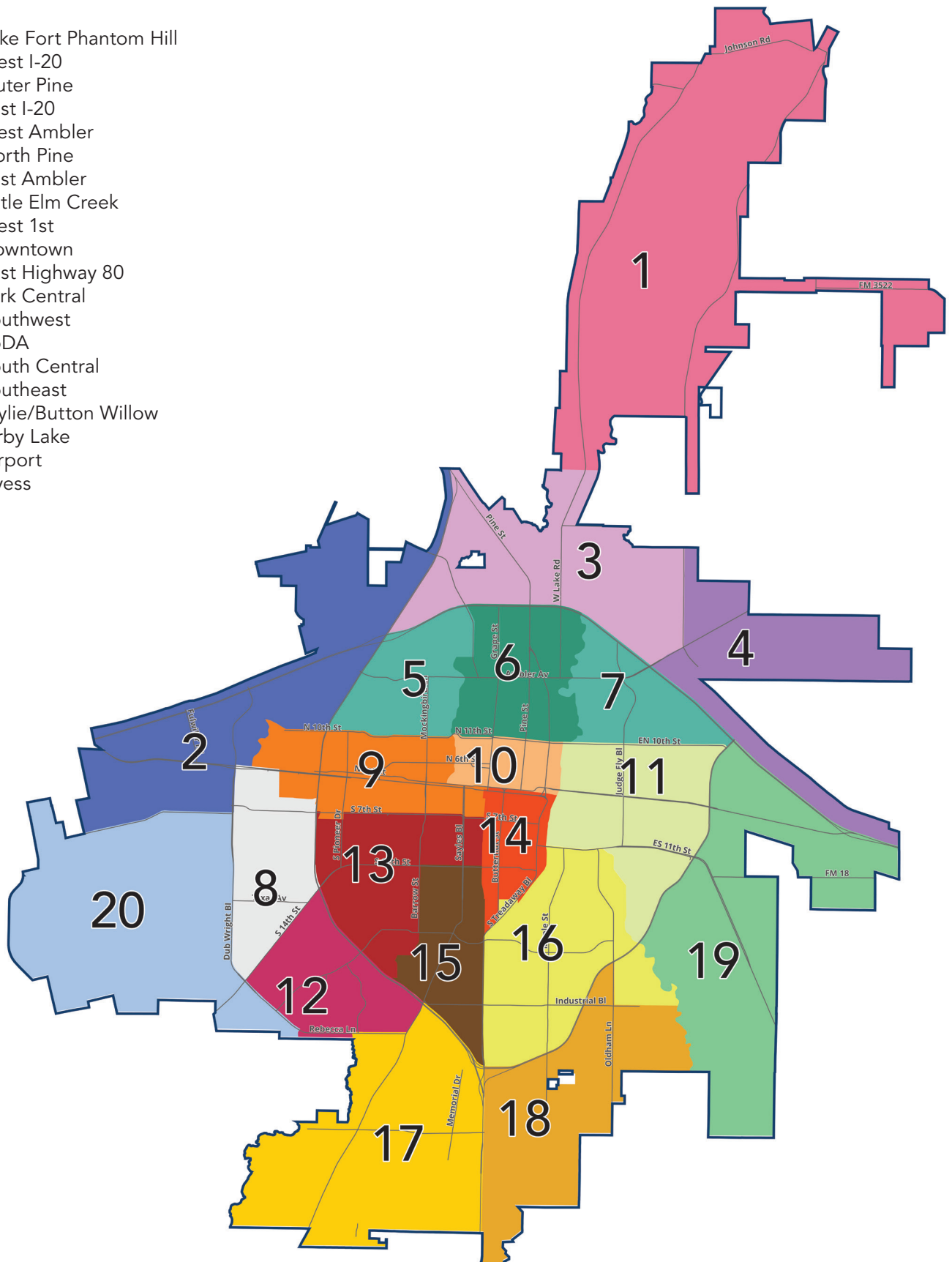
The Connect Abilene Comprehensive Plan identified 20 potential neighborhood districts. The neighborhood district boundaries were derived from the U.S. Census, natural barriers such as creeks, floodplains, and lakes, major roadways, and community input. The neighborhood districts are shown in **Map 4.1, *Neighborhood Districts*** (right). Each neighborhood has unique characteristics and needs.

Future planning initiatives can analyze the neighborhood districts in more detail to identify opportunities and provide recommendations to enhance quality of life for its residents.



Small area plans can provide neighborhood specific recommendations to support the existing or desired character of the neighborhood.

- 1 Lake Fort Phantom Hill
- 2 West I-20
- 3 Outer Pine
- 4 East I-20
- 5 West Ambler
- 6 North Pine
- 7 East Ambler
- 8 Little Elm Creek
- 9 West 1st
- 10 Downtown
- 11 East Highway 80
- 12 Park Central
- 13 Southwest
- 14 SoDA
- 15 South Central
- 16 Southeast
- 17 Wylie/Button Willow
- 18 Kirby Lake
- 19 Airport
- 20 Dyess



ONGOING

SHORT-TERM

MID-TERM

LONG-TERM

Map 4.1 Neighborhood Districts

Goal S-4: City facilities will be accessible to all and will be integral to creating a complete community.

S4.1: Adopt an ADA Transition Plan to identify barriers in the City based on the Americans with Disabilities Act (ADA) and Public Right of Way Accessibility Guidelines (PROWAG) and provide implementation guidance.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Public Works, Abilene MPO

S4.3: Utilize Crime Prevention Through Environmental Design (CPTED) practices in the design of public spaces.

Type of Strategy: Policy

Implementing Agency: Planning and Development Services

Partners: Police, Parks and Recreation, Public Works

S4.2: Address existing high crash locations.

Type of Strategy: Study

Implementing Agency: Public Works

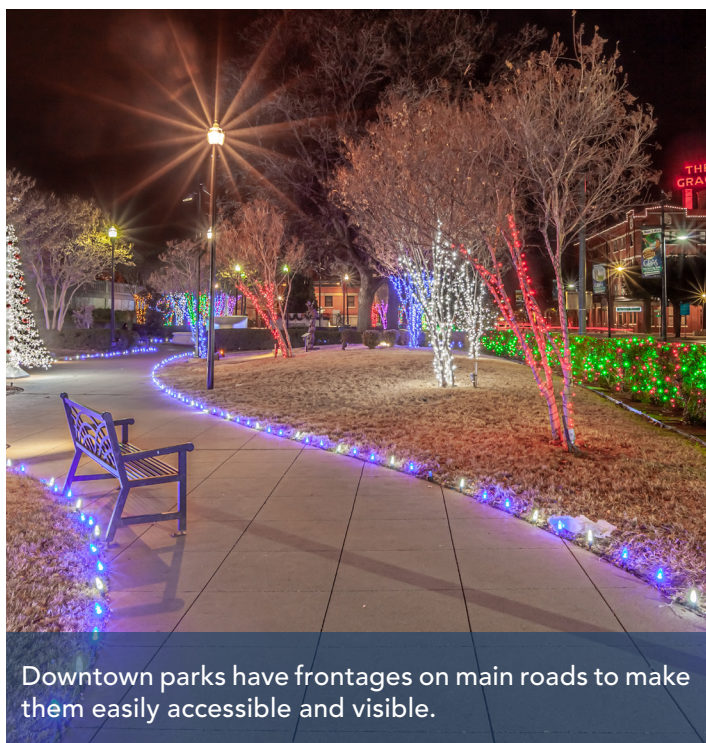
Partners: Police, Planning and Development Services, TxDOT

Crime Prevention Through Environmental Design (CPTED) ⁵

CPTED is a widely-accepted approach to reducing crime through thoughtful design of built environments. CPTED maintains that the incidence of crime can be reduced solely by adhering to the following design guidelines:

- **Natural Surveillance.** Use of lighting and landscaping to enhance surveillance of areas. Design spaces to have ample visibility from public rights-of-way. By creating activated public realms, there will be "more eyes on the street" which enhances safety and surveillance of an area. This may be through activating roadway frontages with seating or through incorporating visibility and pedestrian accessibility into buildings and plazas.
- **Natural Access Control.** Use of walkways, fences, lighting, and signage to guide people and vehicles to proper entrances and exits. Ensure public walkways are visible and accessible when located adjacent to public rights-of-way.
- **Territorial Reinforcement.** There should be a clear distinction between public and private areas to show control of areas.
- **Maintenance.** Avoidance of prolonged nuisances such as neglected or poorly maintained properties. Maintenance of public spaces is important to encourage the usage of spaces. Spaces that are frequently used are typically safer than those less visited.

It is important that CPTED principles are considered and incorporated when designing new public spaces and incorporated into design guidelines for private developments. This will promote the feeling of safety and encourage use of public spaces. These principles can apply to parks and open spaces as well as the design of the public realm.



Downtown parks have frontages on main roads to make them easily accessible and visible.



HEALTHY

Abilene will provide its residents with healthy options, including easy access to health care and healthy foods, and to active transportation facilities where it is easy for people to walk, bike, and play. There will be an abundance of services, recreational amenities, and a safe natural environment to allow its citizens to live healthy and active lifestyles.

Goal H-1: Abilene will incorporate public health and safety enhancements into infrastructure system investments and policies to enhance the health, safety, and welfare of all residents.

H1.1: Provide access to creeks and streams for routine maintenance in all new development and redevelopment projects with access to floodways.

Type of Strategy: Regulation

Implementing Agency: Stormwater Services

Partners: Planning and Development Services

H1.2: Plan for the redevelopment of underutilized industrial land to support productive uses and a healthier environment for residents.

Type of Strategy: Study

Implementing Agency: Planning and Development Services

Partners: Solid Waste



Reyes Flores Park includes a creek that runs through the city. By ensuring proper access for maintenance, the city can continue to maintain proper flow and protect properties from flooding.

ONGOING

SHORT-TERM

MID-TERM

LONG-TERM

Goal H-2: Abilene will cultivate relationships and partnerships with community organizations which help improve community health and activity, and provide access to healthcare opportunities.

H2.1: Partner with organizations to implement the Abilene-Taylor County Active Living Plan.

Type of Strategy: Policy/Operation

Implementing Agency: Health Department

Partners: Planning and Development Services, Neighborhood Services

H2.2: Coordinate with Dyess AFB, the ISDs, higher education institutions, healthcare providers, and community organizations to provide support, therapy, and services for mental health-related conditions.

Type of Strategy: Operations

Implementing Agency: Health Department

Partners: City Manager's Office, Betty Hardwick Center

Goal H-3: Downtown will be a catalyst for healthy living initiatives that focus on enhancing community wellbeing and connectivity.

H3.1: Allow underused alleys to be enhanced for pedestrian connectivity and utilization as social space extensions for outdoor seating, plazas, and similar uses.

Type of Strategy: Investment

Implementing Agency: City Manager's Office

Partners: Public Works

Case Study: Market Octavia Living Alley - San Francisco, CA ⁶

The Department of Planning released "Living Alleys" design guidelines to transition streets to places where people are prioritized. Living alleys are narrow, low volume streets that focus on providing livable corridors for pedestrians, bicycles, and social spaces. Living alleys support place making, community identity, and socializing.

Alley's in Downtown Abilene could be utilized as social spaces, safe areas for walking and biking, and place making to encourage community pride. Low impact development techniques can be included in alleys to help improve stormwater runoff.

H3.2: Explore opportunities to increase shade downtown.

Type of Strategy: Regulation

Implementing Agency: Parks and Recreation

Partners: Downtown Association, Planning and Development Services, Public Works

H3.3: Develop social spaces downtown including parks, plazas, and similar spaces.

Type of Strategy: Study

Implementing Agency: Parks and Recreation

Partners: Downtown Association, City Manager's Office, Planning and Development Services



An example of using an alley for social spaces in the SoDA District.

Goal H-4: Abilene will boast an abundance of recreational amenities and safe natural environments that allow citizens to live healthy and active lifestyles.

H4.1: Adopt a citywide Bicycle, Trails, and Pedestrian Master Plan.

Type of Strategy: Study

Implementing Agency: Parks and Recreation

Partners: Public Works

H4.2: Evaluate opportunities to utilize existing utility corridors, greenways, and floodways for the inclusion of trails.

Type of Strategy: Study

Implementing Agency: Parks and Recreation

Partners: Planning and Development Services

H4.3: Incorporate parks, recreational facilities and programs, trails, and open spaces throughout the City in accordance with the Parks Master Plan.

Type of Strategy: Investment

Implementing Agency: Parks and Recreation

Partners: Planning and Development Services



ONGOING

SHORT-TERM

MID-TERM

LONG-TERM



RESILIENCE

The City will be fiscally resilient, no matter how uncertain the times may be. It will continue to provide high quality services to its residents and be fiscally transparent. Abilene will be a healthy and resilient community with sustainable systems and infrastructure that can absorb, adapt, and grow from stresses and shocks.

Goal R-1: Abilene will study the floodplains, creeks, and lakes along corridors within districts to enhance open space and recreational opportunities for residents, while increasing the community's ability to recover from flooding and severe weather events.

R1.1: Reduce number of flood prone areas through mitigation efforts.

Type of Strategy: Investment

Implementing Agency: Stormwater Services

Partners: Public Works, Texas Commission on Environmental Quality (TCEQ), Planning and Development Services

R1.2: Continue to implement and update the stormwater master plan.

Type of Strategy: Policy

Implementing Agency: Stormwater Services

Partners: Public Works

R1.3: Create buffers along creeks and lakes to protect properties from flood damage, protect water quality and provide access to waterways for routine maintenance.

Type of Strategy: Regulation

Implementing Agency: Stormwater Services

Partners: Planning and Development Services, Public Works

R1.4: Creatively use floodway areas for recreation and preservation.

Type of Strategy: Investment

Implementing Agency: Parks and Recreation

Partners: Planning and Development Services, Public Works



Stormwater retention ponds can be used for social spaces and include trails, benches, and passive recreation.

Goal R-2: Downtown will provide a positive return on investment and will be used as a development model for community leaders.

R2.1: Explore parking requirements and encourage shared parking to allow adaptive use of historic and/or existing buildings in activity centers.

Type of Strategy: Study

Implementing Agency: Planning and Development Services

Partners: Public Works

R2.3: Promote synergy between downtown, the SoDA District, and surrounding neighborhoods by improving accessibility and encouraging infill development.

Type of Strategy: Policy

Implementing Agency: Public Works

Partners: Planning and Development Services, City Manager's Office

R2.5: Incentivize infill development near existing infrastructure.

Type of Strategy: Policy

Implementing Agency: Planning and Development Services

Partners: Public Works, City Manager's Office

R2.2: Improve wayfinding downtown to help residents and visitors navigate to key points of interest.

Type of Strategy: Investment

Implementing Agency: City Manager's Office

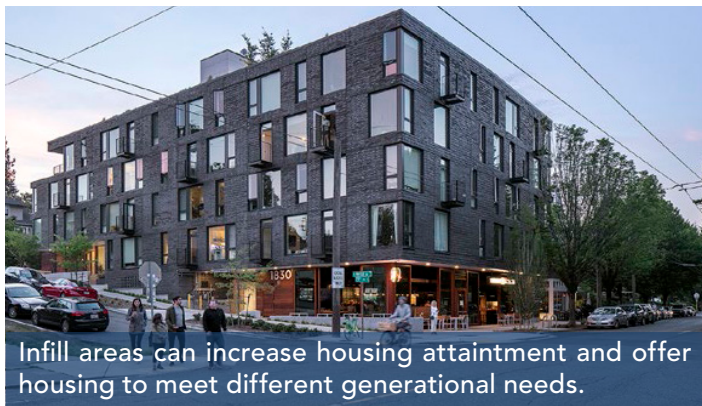
Partners: Public Works, Abilene Cultural Affairs, ACVB

R2.4: Update land development regulations to allow awnings and other shade structures to encroach into the right-of-way over the pedestrian zone to promote pedestrian comfort.

Type of Strategy: Policy

Implementing Agency: Planning and Development Services

Partners: Public Works



ONGOING

SHORT-TERM

MID-TERM

LONG-TERM

Goal R-3: Abilene will encourage environmental sustainability and conservation in the design of buildings, developments, and infrastructure.

R3.1: Incentivize Low Impact Development (LID) techniques in the site design process and incorporate standards into development regulations.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: Public Works

R3.3 Encourage the use of conservation subdivisions, where appropriate, to preserve open space.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: N/A

R3.2: Encourage sustainable and resilient building standards.

Type of Strategy: Regulation

Implementing Agency: Planning and Development Services

Partners: Public Works

R3.4: Promote the preservation of Very Low Density Residential and Parks and Open Space, as identified on the Future Land Use Map .

Type of Strategy: Policy

Implementing Agency: Planning and Development Services

Partners: N/A



Interpretive signage can help provide educational opportunities in preservation areas.



Landscaping areas and street trees are LID techniques that can improve aesthetics along corridors.



EDUCATION

Abilene will continue to focus on Education as a pillar for the community. It will continue to invest in educational opportunities for residents through school and community initiatives.

Goal E-1: Promote safe and convenient access to schools for all modes of transportation.

E1.1: Partner with the ISDs to pair school needs with future growth areas to identify how new schools can be better connected to the community.

Type of Strategy: Operations

Implementing Agency: Public Works

Partners: ISDs, Planning and Development Services, Transportation Services

E1.2: Enhance transportation infrastructure in and around schools to better accommodate multi-modal transportation.

Type of Strategy: Investment

Implementing Agency: Public Works

Partners: Planning and Development Services, ISDs, Higher Ed. Institutions

E1.3: Update the Safe Routes to School Plan to ensure safe, accessible routes to schools.

Type of Strategy: Study

Implementing Agency: Public Works

Partners: Planning and Development Services, ISDs



Abilene is home to six higher educational institutions and three independent school districts, which provide unique opportunities to enhance educational opportunities for Abilene's residents.

ONGOING

SHORT-TERM

MID-TERM

LONG-TERM

Goal E-2: Abilene will continue to promote arts and culture downtown.

E2.1: Promote Downtown Abilene as a living classroom for historic preservation and architectural education through signage, events, and preservation workshops.

Type of Strategy: Operations

Implementing Agency: Abilene Preservation League

Partners: Higher Ed. Institutions, City Manager's Office

E2.2: Update the Cultural District Master Plan.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Abilene Cultural Affairs



The Grace Museum was one of the first historic structures to be renovated in Downtown Abilene. It's success launched the revitalization of Downtown.

Goal E-3: Abilene will support increased access to internet infrastructure throughout the City

E3.1: Establish Wi-Fi zones in strategic locations. Areas may include city parks, downtown, and activity centers.

Type of Strategy: Investment

Implementing Agency: City Manager's Office

Partners: IT, Telecommunications Providers, ISDs

E3.2: Consider a telecommunications master plan to identify opportunities to enhance the wireless telecommunication network and create installation standards.

Type of Strategy: Study

Implementing Agency: City Manager's Office

Partners: Public Works, Telecommunications Providers, Planning and Development Services

Wi-Fi Zones

WiFi zones located in public areas throughout the City, such as parks and downtown plazas can improve equity, accessibility, and encourage use of public spaces. During the COVID-19 pandemic, some residents did not have access to broadband and had to find alternative ways to learn and participate in school. By providing WiFi access in key public areas, the City can assist in equitable access to broadband. WiFi in parks and along trails can also help with wayfinding and the feeling of safety in public parks and greenways.

E3.3: Explore public-private partnerships to increase access to broadband.

Type of Strategy: Operations

Implementing Agency: City Manager's Office

Partners: IT, Telecommunications Providers, ISD

FOOTNOTES

1. Community Land Trust - Athens, GA: <https://restoreoregon.org/2021/01/12/historic-preservation-and-restoration-program-creates-futures-while-preserving-the-past/#:~:text=The%20Historic%20Preservation%20and%20Restoration%20program%20began%20in,number%20of%20historic%20structures%20per%20capita%20in%20Oregon.>
2. Inner-City Reinvestment Infill Policy - San Antonio, TX: <https://www.sanantonio.gov/Portals/0/files/ccdo/Inner%20City%20Reinvestment%20Infill%20Policy.pdf>
3. Neighborhood Vitality Grant Program, Dallas, TX: <https://dallascityhall.com/departments/pnv/Pages/DNVGrant.aspx>
4. Community Engagement Summit, Ogden, UT: <https://www.ogdencity.com/1196/Community-Engagement-Summit>
5. Crime Prevention Through Environmental Design (CPTEDS): <https://www.cpted.net/>
6. Market Octavia Living Alley - San Francisco, CA: Market Octavia Living Alleys | SF Planning

ADMINISTERING THE PLAN

The City of Abilene and its partners are responsible for administering the Connect Abilene Comprehensive Plan. City staff will be responsible for the day-to-day oversight of plan implementation, monitoring, and plan amendments. This section describes the roles and responsibilities in more detail.

ROLES AND RESPONSIBILITIES

The implementation of the Connect Abilene Comprehensive Plan will be a community-wide effort. Not only will the City implement the policies, but it will need to partner with community organizations and other governmental entities to achieve the community's vision. The following organizations are key players in implementing the action plan.

CITY DEPARTMENTS

All departments will participate in implementing the plan, as identified in the action plan. However, the administration and monitoring of the plan's policies and updates to the plan will be the responsibility of the Planning Department under the direction of the City Manager's Office.

CITY COUNCIL

The Mayor and City Council will serve as champions for the plan implementation and will continue to provide guidance and direction to City Staff. The Council will make decisions based on budget, policy direction, and regulator changes as identified in the action plan.

PLANNING AND ZONING COMMISSION

The Planning and Zoning Commission reviews and recommends approval or denial for all future developments and changes to the Future Land Use Map. This body will work closely with staff to monitor the progress of the action plan and overall plan progress.

OTHER BOARDS, COMMITTEES, AND COMMISSIONS

Other City Boards, Committees, and Commissions will serve to review and guide various strategies identified in the action plan related to their areas of focus.

OTHER PARTNERS

Many external partners such as business owners, developers, non-profit organizations, and other community groups were involved in the development of this comprehensive plan. These partners will continue to be engaged and involved by helping to lead or support various strategies identified in the action plan.

FUNDING MECHANISMS

While some of the strategies identified in the action plan are administrative, many identified as investment or study will require additional funding sources. Apart from regular municipal funds that include tax revenues and fees, there are additional funding opportunities in Texas to implement actions. These include, but are not limited to:

- Tax Increment Finance (TIF)/Tax Increment Reinvestment Zone (TIRZ)
- Public Improvement District (PID)
- Chapter 380 Economic Development Agreements
- Texas Main Street Program
- Community Development Block Grants
- Transportation Alternative Funding
- Recreational Trails Programs
- Texas Parks and Wildlife Local Park Grants



Abilene can pursue grants to assist in funding Parks and Recreation improvements.

MONITORING PROGRESS

In order to maintain community buy-in and trust in the plan, it is important for the City to be transparent about the progress made towards implementation. The City can provide annual progress reports to City Council and the Planning and Zoning Commission to provide an update regarding the status of the strategies and initiatives of the plan.

Monitoring reports should be available to the public on the City's website. Some communities have adopted an online dashboard to visually display progress made in the plan. If an online dashboard is used by the City, it should be regularly updated to ensure there is current information provided to residents.

AMENDING THE PLAN

The Connect Abilene Comprehensive Plan represents the community as it exists today. However, over time the community's needs will change as it continues to grow and mature. Therefore, there will be instances where the plan will need to be amended to represent the community's goals. Implementation of the plan must be flexible and accommodate changes in demographic, economic, physical, and political trends over time. The following are likely timeframes for minor and major updates to the content of the comprehensive plan.

ANNUAL UPDATE

The action plan identifies anticipated timeframes for the strategies. As the community completes the initiatives, it is important that the action plan be updated accordingly to help guide budgetary decisions and work program efforts for subsequent years. The action plan should be evaluated and updated annually to reflect completed actions. This ensures the plan will remain current and usable by City Staff and leaders.

FIVE-YEAR UPDATE

A more comprehensive update should occur every five years to review the existing plan and evaluate growth trends. It should evaluate the action strategies to ensure they are still relevant and necessary to achieve the community's vision. While this will not constitute as a new comprehensive plan, the update should:

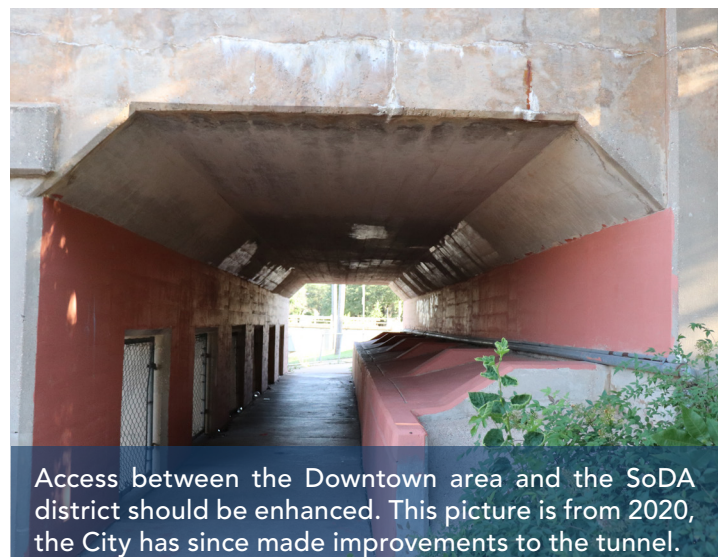
- Review the plan amendment and accomplishments to date;
- Discuss demographic, physical boundaries, or other changes that affect community development;
- Update the Future Land Use Map ;
- Evaluate the action plan based on current circumstances.

10-YEAR UPDATE

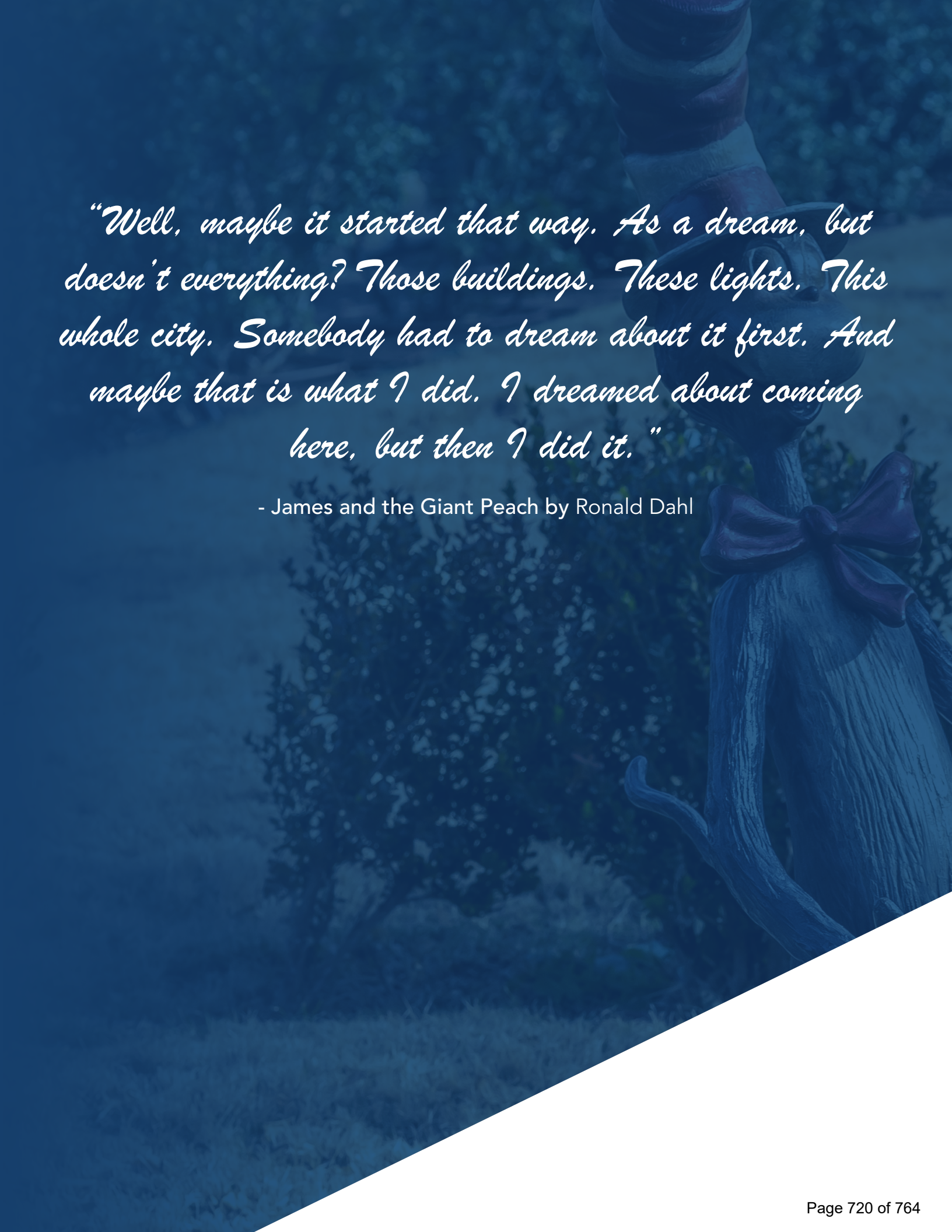
Finally, a new comprehensive plan should be developed every 10 years to cover a 20-year planning horizon. This full update should include a community visioning process, public engagement, evaluation of existing trends and needs, forecast population, Future Land Use Map , and implementation strategies. At the time of a new plan, the current action plan should be assessed to see if they are still necessary for inclusion into the plan.



Underutilized space in Downtown that could be developed into an urban park.



Access between the Downtown area and the SoDA district should be enhanced. This picture is from 2020, the City has since made improvements to the tunnel.



"Well, maybe it started that way. As a dream, but doesn't everything? Those buildings. These lights. This whole city. Somebody had to dream about it first. And maybe that is what I did. I dreamed about coming here, but then I did it. "

- James and the Giant Peach by Ronald Dahl

APPENDIX

GLOSSARY OF TERMS	86
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GLOSSARY OF TERMS

Accessory dwelling unit (ADU): An accessory dwelling unit (ADU) is a smaller, independent residential dwelling unit located on the same lot as a stand-alone (i.e., detached) single-family home. ADUs go by many different names throughout the U.S., including accessory apartments, mother-in-law units, and granny flats. ADUs can be converted portions of existing homes (i.e., internal ADUs), additions to new or existing homes (i.e., attached ADUs), or new stand-alone accessory structures or converted portions of existing stand-alone accessory structures (i.e., detached ADUs).

Active transportation: Active transportation refers to human-powered methods of travel, such as walking, bicycling, or rolling to get from one place to another. Everyone uses active transportation at some point in a trip, whether walking to a rail station, bicycling to work, or rolling home from a bus stop.

All-inclusive play equipment: Play equipment that is designed to accommodate users who experience physical, mental, or emotional handicaps that may prevent them from using traditional play equipment.

Alternative scenario: The varying growth/development scenarios that were developed during the planning process to represent different ways Abilene could grow.

Capital Improvement Plan (CIP): A Capital Improvement Plan (CIP) contains all the individual capital infrastructure projects, large equipment purchases, and major studies for a local government, in conjunction with construction and completion schedules, and subject to financing plans. The plan provides a working blueprint for sustaining and improving the community's infrastructure.

Character context zones: Zones of the City that identify the general development character, either rural, suburban, or urban.

City Council: The governing body of the City of Abilene.

Codify the fiscal checklist: Adopt code language that will incorporate a fiscal analysis into the review and consideration of future development proposals within the City of Abilene. Considerations of this fiscal analysis will be related to whether a project will contribute to the long-term fiscal benefits for the City.

Community vision: The comprehensive aspects of the community's desires.

Community wayfinding: Community wayfinding is the art and science of moving people through a city, town, or region to desired locations within them using a number of visual cues including, but not limited to, guide signage, place identification, visual landmarks, space planning and various forms of experiential graphic design.

"Complete Community" principle: A philosophy of developing a community where residents can live, work, shop, and play within the city limits. A complete community contains a wide variety of employment options. It contains a robust parks and recreation system and a diverse commercial sector. It encourages avoidance of long commutes and spurs personal and financial investment in a community by its residents.

Comprehensive Plan Advisory Committee (CPAC): City Council appointed members to serve as an advisory body to support development of the comprehensive plan.

Cost per acre: Represents the average cost per acre to provide city services based on recent infrastructure development.

Cost per person: Represents the general costs and infrastructure costs divided by the estimated number of people in a scenario.

Design standards: Formal set of standards for development which require certain development character and quality levels for the built and natural environment.

Development tools: Tools used for economic development within the city, including streamlined permitting, financial incentives, and economic development agreements, among others, to incentivize high-quality commercial and industrial development in appropriate locations.

Dwelling unit: A single dwelling unit for habitation.

Extraterritorial jurisdiction (ETJ): Designated area just outside of a municipal city limits that ranges from ½ mile to 5 miles depending on the population size of the community. The ETJ of a community could be annexed into the city limits through voluntary annexation. Recent changes in state legislation removed the ability of cities to unilaterally annex land in the ETJ.

Fiscal responsibility: Concept that proposed development should be considered based on the long-term potential fiscal cost or benefit to the City.

Focus area: Areas within the City that can be evaluated for future planning initiatives and small area plans to implement the vision of this plan.

Floor area ratio (FAR): FAR is the ratio between a building's total floor area and its site coverage. It is calculated by dividing the gross square footage of a building by lot area.

General design height: Consideration for maximum height of a building within a particular place type designation to be further explored in the update to the LDC.

General government cost: Represents a generalized number of what it costs to serve a typical single-family housing unit with city services.

Geographic Information Systems (GIS): A geographic information system (GIS) is a computer-based system that creates, manages, analyzes, and maps all types of data. GIS connects data to a map, integrating location data (where things are) with all types of descriptive information (what things are like there).

Goals: Broad statements that reflect the desired end state towards which planning efforts should be directed.

Gross density: This refers to the number of dwelling units on a tract of land divided by the total acreage. Gross density may be identical for developments incorporating different lot sizes where individual parcels are clustered and a percentage of the land is set aside for other uses.

Impact fees: Fees imposed on developers by a municipality to provide for new infrastructure that is needed to accommodate the new development. In Abilene, the City imposes impact fees for parks, roadway, water, and wastewater based on an established calculation.

Land Development Code (LDC): The Land Development Code establishes the general regulations for the development of land in the City of Abilene. Its purpose is to protect the public health, safety, and general welfare, and to implement the policies and objectives in the City of Abilene Comprehensive Plan, other adopted plans, and design criteria as may be amended from time to time.

Live-work space: A structure or portion of a structure: (1) that combines a work activity with a residential living area; (2) where the work component is limited to the uses of professional offices, artists' workshops, studios, or other similar uses and is located on the street level and may be constructed either as separate units or as a single unit; and (3) where the 'live' component may be located on the street level behind the 'work' component or any other level of the building.

Long-term adaptability of buildings: Design considerations that account for potential changes in use of a building. For example, a downtown mixed-use building that normally has ground-floor commercial may use the ground floor space for residential uses until the demand for commercial space increases over time. Another example would be to design large warehouse buildings so that they could easily be demised (have interior walls added to create smaller spaces) to accommodate smaller industries in the future.

Long-term fiscal benefits: A fiscal condition where the revenue received by the City of Abilene through property taxes, franchise fees, sales tax, and other regular and predictable sources is sufficient to cover the short- and long-term costs of public infrastructure maintenance, general administration, and all city programs without incurring substantial debt or resulting in significant increases in property tax rates.

Minimum lot area: Represents the smallest size a lot can be within a given place type designation.

Missing middle housing: Missing middle housing types occupy a middle ground between single-family homes and large apartment buildings. Once common, and still present in older neighborhoods of most cities, they have largely been excluded by zoning that favors or mandates single-family use. Examples of missing middle housing include townhouses, duplexes, triplexes, and cottage cluster housing.

Mixed-use development: The development of a tract of land, building, or structure in a compact urban form with a mix of residential uses and non-residential uses. The layout of a mixed-use development may be vertical or horizontal in design. An example may be a three-story downtown building with ground-floor commercial and second- and third-floor apartments.

Multi-modal facilities: Facilities for people using a variety of means to travel. This may include park and rides, bike racks, ride sharing/service stops (e.g., Uber and Lyft), bus stops, and resting areas for pedestrians.

Municipal Utility District (MUD): A political subdivision of the State of Texas authorized by the Texas Commission of Environmental Quality (TCEQ) to provide water, sewage, drainage, and other utility-related services within the MUD boundaries.

Pedestrian-scaled: Designed and built to prioritize the mobility and access needs for people traveling on foot. Such considerations include wide sidewalks, narrow street crossings, mixed use districting (commercial and residential in close proximity to one another, encouraging walking), and well-lit to maintain a safe environment.

Placed-based attainable housing: Housing that is priced to be affordable for a wide range of Abilene residents, while maintaining quality and accessibility to amenities and commercial services. This concept acknowledges that housing affordability can change for people at different stages of their lives (e.g., fully employed middle age vs. retired and on fixed income).

Place Type: Building block used for the Future Land Use Map to represent different character areas with associated list of supported land uses, zoning classifications, and development policies.

Policy Manual: Part of the comprehensive plan document that describes the community's long-term vision for sustainable growth over the next 10-20 years and includes the Future Land Use Map and an implementation action plan for how the community vision will be achieved through policies and actions.

Preferred Scenario: The resulting alternative growth scenario that incorporated feedback on the two alternative growth scenarios. This scenario serves as the basis for the resulting Future Land Use Map .

Private-public ratio: Represents the estimated total value of private investment compared to the estimated total liabilities that would be taken on by the City with a new development.

Public Improvement District (PID): A special district created by a city or county under the authority of Chapter 372 of the Texas Local Code. The statute allows for a city or county to levy a special assessment against properties within the District to pay for improvements to the properties within the District.

Public-private partnership: Public-private partnerships involve collaboration between a government agency and a private-sector company that can be used to finance, build, and operate projects, such as public transportation networks, parks, and convention centers. Financing a project through a public-private partnership can allow a project to be completed sooner or make it a possibility in the first place. Public-private partnerships often involve concessions of tax or other operating revenue, protection from liability, or partial ownership rights over nominally public services and property to private sector, for-profit entities.

Public Realm: The space between buildings that are accessible by the public, including streets, sidewalks and frontage zones, squares, parks, plazas, and open spaces. These spaces when properly designed enhance community identity, encourage walkability, and support character.

Regional Economic Development Strategic Plan: Also known as a Comprehensive Economic Development Strategy (CEDS), this plan is not intended to provide guidance to individual cities and counties about what they need to be doing in their economic development programs; rather, it allows stakeholders to look at the North Central Texas region as unit of cities and counties that compete globally for employers and workers, and therefore has a focus on capacity-building strategies like transportation, infrastructure, education and healthcare, in addition to housing and environmental issues.

Rural-urban transect: Planning model that illustrates a system of development patterns that become successively more urban in intensity and character.

Scenario planning: Process in which alternative futures of growth and development are compared to determine a preferred vision for growth.

Strategies: Policies and actions that advance the intent of the goals of the plan and are measurable.

Streetscape: The area between building frontages on both sides of the street that includes the sidewalk, roadway, and parking areas. Streetscape amenities often include seating, street trees, bike racks, and public art.

Tactical urbanism: An umbrella term used to describe a collection of low-cost, temporary changes to the built environment, usually in cities, intended to improve local neighborhoods and city gathering places. Tactical Urbanism is also commonly referred to as guerrilla urbanism, pop-up urbanism, city repair, or D.I.Y. urbanism. Some examples include parklets in downtown parking spaces to provide additional outdoor dining for restaurants, little free libraries, community art, and temporary improvement and use of vacant land for community gathering.

Thoroughfare plan: Planning effort that results in a future thoroughfare map that identifies the function and design of existing and future roadways within the City.

Transitions/buffers between residential areas and other uses: Gradual and complementary uses on the edge of residential uses that lessen the impact of nearby non-residential uses on those neighborhoods. For example, a block of townhouses or small offices separating a traditional residential neighborhood from a commercial center.

Value statement: Reflects overarching community values that tie to the traditional elements of a comprehensive plan (i.e., land use, transportation).

ENGAGEMENT RESULTS

COMMUNITY SURVEY

Results from the community survey can be downloaded here: <https://bit.ly/3N27lfN>

VISIONING SUMMARY

Connect Abilene 2040 Plan

Summary of Stakeholder Visioning Meetings & Joint Workshop – October 1-2, 2020

Meetings with CPAC, PZC, CC, and Stakeholder Groups (*not all questions were asked at each meeting*)

1. When you think of Abilene today, what is the first mental image you have of the City?



The most popular response was growing; respondents said the city is growing. They also commonly said it has a small-town feel, even though it is slightly a larger city. Another mental image of the city that was popular as downtown, the skyline with not too many tall buildings.

2. What is one word you would use to describe Abilene in the future?



Respondents wanted Abilene to be “the place to be.” A place people choose to live in, work in, and grow their business in. They also wanted it to be thriving, for its residents and businesses. They wanted a diverse, inclusive community, with a diverse economy and people of all ages and abilities residing in Abilene. They also think there will be more opportunity for growth, both physical and economic, in the future.

3. Write down one strength for Abilene.



The numerous groups overwhelmingly identified the community as Abilene’s greatest strength. This included its people and small-town feel that add to the character of Abilene. People often mentioned they did not want to lose the sense of community and traditional values as the city grows.

4. Write down one opportunity for Abilene.



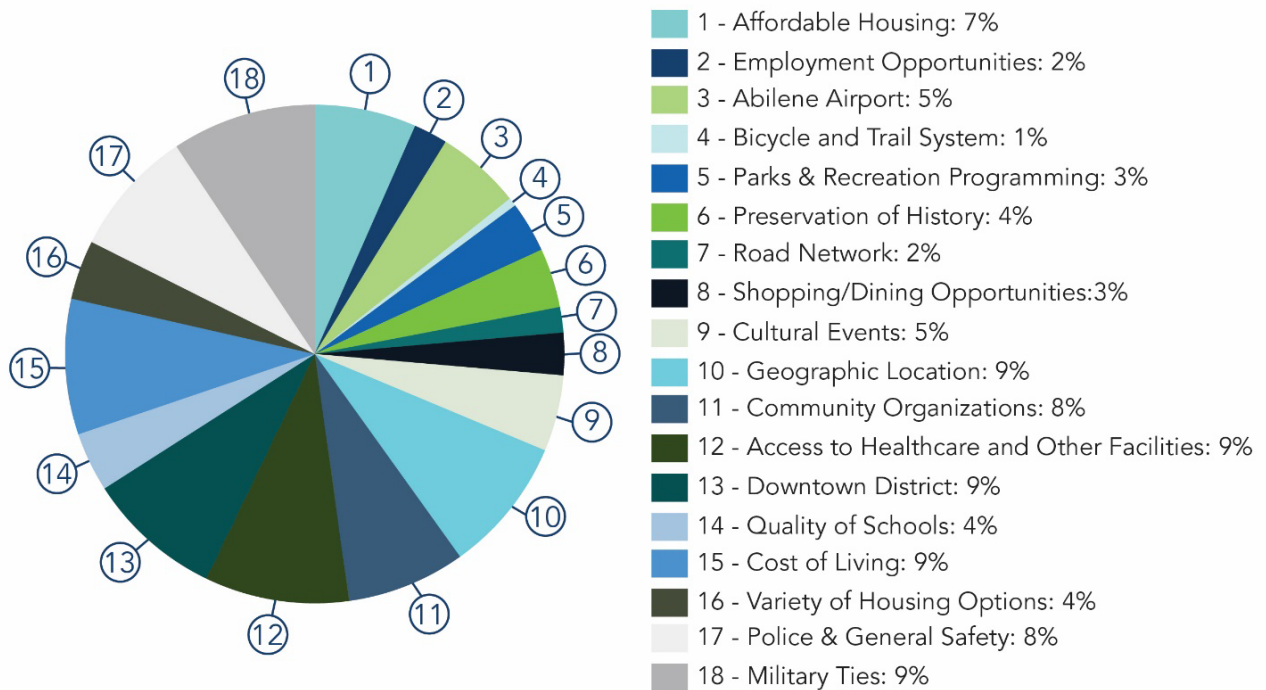
Growth was the number one opportunity the groups saw for Abilene. This covered not only the population and physical growth of the city, but growth in the economy and workforce as well. The second most common opportunity was retaining – retaining college students (i.e. reduce the brain drain) and keeping the community attractive for young families and retirees. Other popular opportunities include downtown, technological increases both in the colleges and medical facilities, its ties to Dyess AFB, and revitalization opportunities.

5. Write down one aspiration for Abilene.



The number one aspiration for Abilene is growth – growth in the universities, economy, and quality growth across the entire city, while not losing sight of the family values. Opportunity, retain, and support followed growth. The focus groups wanted opportunity for all its residents to live, work, play, and stay in Abilene. They want to retain the college students, young families, and retirees. They also want Abilene to support its diverse population.

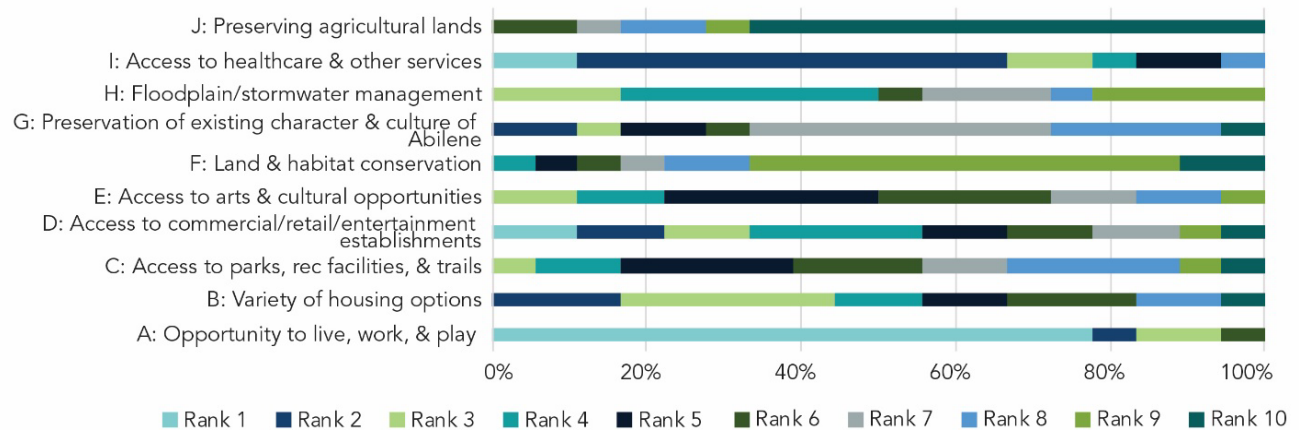
6. What do you think are Abilene's major assets (choose all that apply)?



The top identified assets in Abilene are:

- 12 - Access to healthcare and other facilities (9%)
- 13 - Downtown District (9%)
- 18 - Military Ties (9%)
- 15 - Cost of Living (9%)
- 10 - Geographic Location (9%)
- 17 - Police & General Safety (8%)
- 11 - Community Organizations (8%)
- 1 - Affordable Housing (7%)

7. Rank the following in importance for Abilene.



Rank 1: A - Opportunity to live, work, and play

Rank 2: I - Access to healthcare and other services

Rank 3: B - Variety of housing options

Rank 4: D - Floodplain/stormwater management

Rank 5: H - Access to commercial/retail/entertainment establishments

Rank 6: E - Access to arts & cultural opportunities

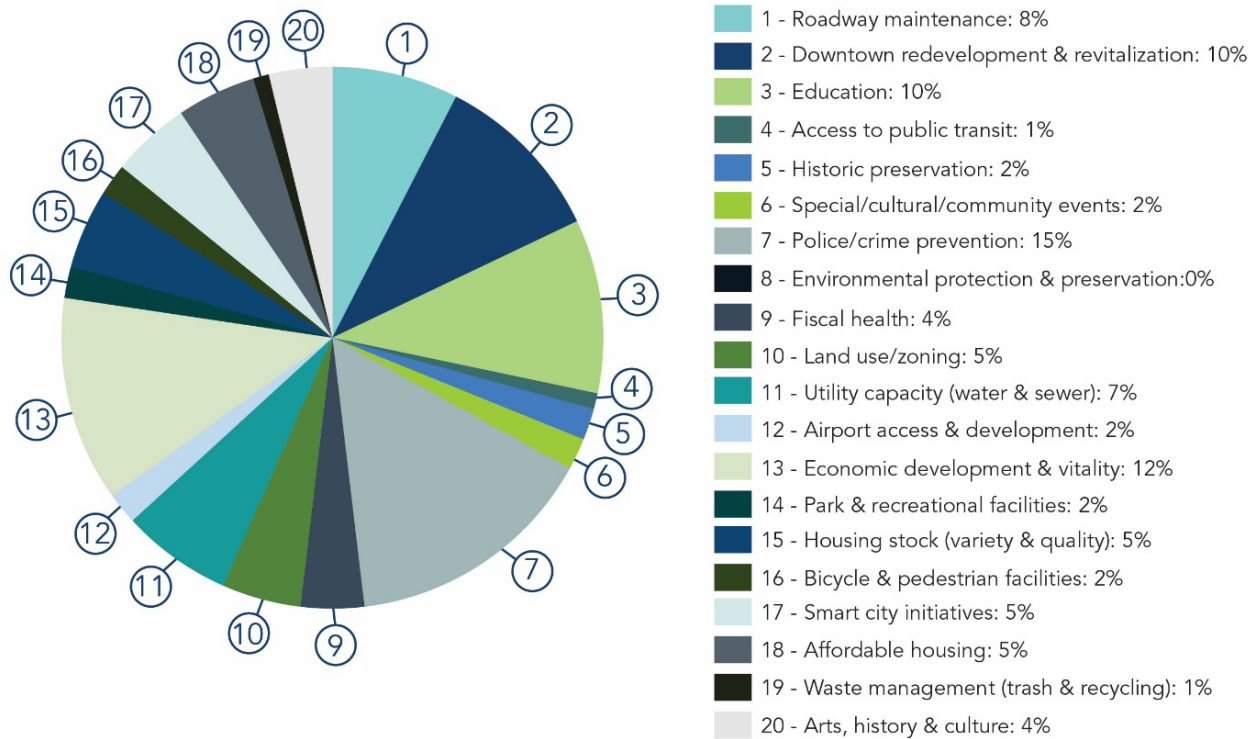
Rank 7 (tied): G - Preservation of existing character & culture of Abilene

Rank 7 (tied): C - Access to parks, recreational facilities, and trails

Rank 9: F - Land & habitat conservation

Rank 10: J - Preserving agricultural lands.

8. What do you think is needed to maintain a high standard of Quality of Life over the next 20 years (choose up to 5)?



The top things needed to maintain a high standard of quality of life in Abilene are:

- 7 - Police/crime prevention (15%)
- 13 - Economic development & vitality (12%)
- 2 - Downtown redevelopment & revitalization (10%)
- 1 - Roadway maintenance (8%)
- 11 - Utility capacity (water/sewer) (7%)

9. Choose your top 6 building blocks to make Abilene a complete community.

- Green Eggs & Ham – Education (7)** Abilene will continue to focus on Education as a pillar for the community. It will continue to invest in education opportunities for residents through school and community initiatives.
- Apple – Healthy (6)** Abilene will provide its residents with healthy options, including easy access to health care and healthy foods, and to active transportation where it is easy for people to walk, bike, and play. There will be an abundance of medical services, recreational amenities, and a safe natural environment to allow its citizens to live healthy and active lifestyles.
- Grass – Prosperous (5)** Abilene will have a diverse and vibrant economy. There will be a variety of job opportunities for people of all employment levels and will attract and retain talent. It will continue to be prosperous for new and existing businesses.

- d. *Sweetheart Candy – Welcoming (3)* Abilene will be a community that is welcoming and inviting for not only its current and returning residents, but new residents and visitors. It will make everyone feel safe and at home and will meet the daily needs of its residents.
- e. *Bag of Money – Resilience (3)* The City will be fiscally resilient, no matter how uncertain the times may be. It will continue to provide high quality services to its residents and be fiscally transparent.
- f. *Star – Supportive (3)* Abilene will be a community focused on maintaining and improving the safety of its residents. The City will be supportive of its residents and continue to provide the services needed to facilitate day to day life.
- g. *Dollhouse – Growth (3)* Abilene will develop in a way that promotes a diversity of lifestyles in a sustainable and logical way. It will provide a variety of housing types at different price points to create a community where people have choices where they live, work, and play.
- h. Bluebonnet – Age friendly (2)
- i. Computer Keyboard Piece – Innovative (2)
- j. Football – Recreation (2)
- k. Water Droplet – Environment (1)
- l. Puzzle Piece – Connected (1)
- m. Abilene Postcard – Culture (1)
- n. Scale – Equitable (1)
- o. Playdough – Inclusive (1)
- p. Other (1)
- q. Boot – Walkable (0)

10. *Mapping Exercise – Identify on the map places that best represent Abilene, least represent Abilene, places you take visitors, and places you avoid in Abilene.*

Places that Best Represent:

- Brookhollow
- Universities & Colleges
- DAFB
- Hendrick/Texas Tech
- Lytle Lake Area
- Downtown
- Zoo Area
- Country Club Area (South)
- Sayles Blvd

- Hardin Simmons
- ACU
- Red Bud/South End for events

Places the Least Represent:

- I-20 (nothing out there)
- Pine past I-20
- West Abilene end of 7th trailer park/depressed houses
- Any entryway into Abilene – they're unattractive
- North of Convention Center
- North part of town has run down look to it
- Gateway & Entry Ways
- Commercial Corridors (they are everywhere USA)

Places you Take People when they visit (go):

- Zoo
- Fairgrounds
- New indoor rec area
- Downtown
- Mall
- Parks (rose park, red bud park)
- Airport

Places you Avoid/Don't want visitors to see (i.e., places that don't represent Abilene)

- N 13th & Ash Area
- In between Downtown & Cockrell
- Tye (city) & parks
- Butternut
- Flood Areas
- Traffic Points

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Comprehensive Plan 2040



- Consideration for the adoption of a new Comprehensive Plan 2040
- Review process started in June of 2020
- Halff and Associates was obtained to provide professional services for the update of the Comprehensive Plan
- Comprehensive Plan Advisory Committee was formed (CPAC)
- Multiple Stakeholder meetings were held
- Endured some setbacks with COVID



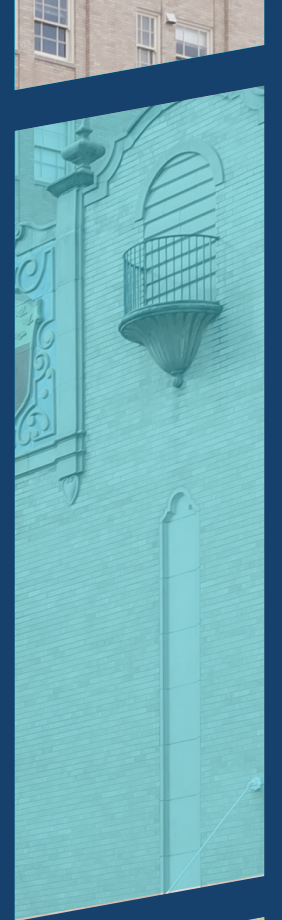
- Staff with Half and Assoc have implemented the suggested changes as noted by the Council

Questions?

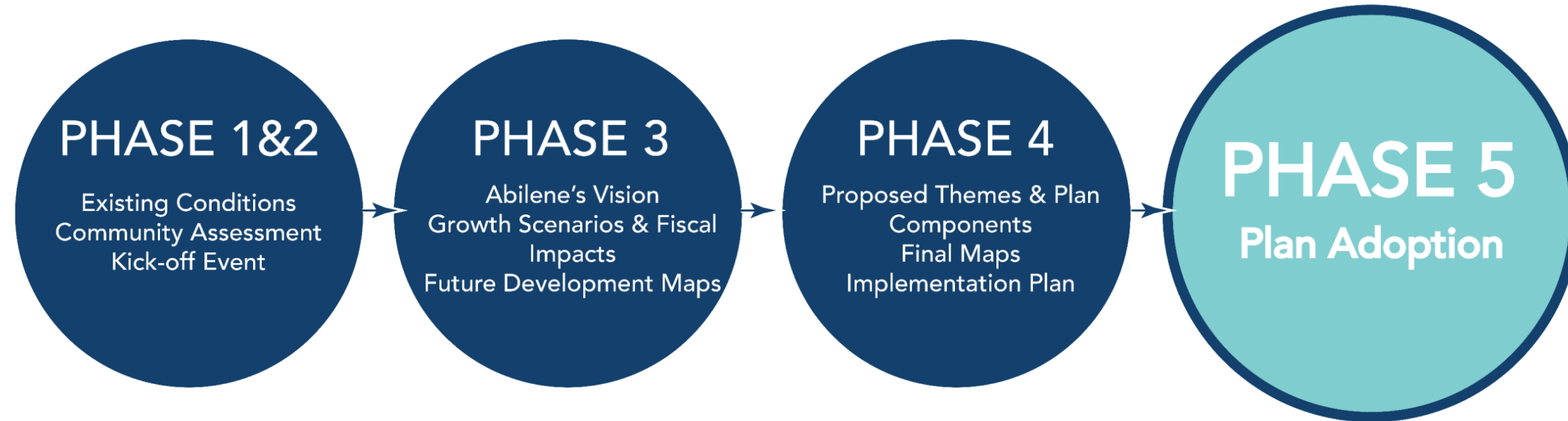


Connect Abilene COMPREHENSIVE PLAN

March 23, 2023 City Council Meeting



Project Timeline



Plan Organization

1. A Community's Plan

- Why plan?

2. Community Vision

- Identifying the vision for the plan

3. Community Framework

- Creating the Future Land Use Map

4. Community Direction

- Implementation Framework

5. Appendices



Plan Components

COMMUNITY BUILDING BLOCKS



GROWTH



PROSPEROUS



WELCOMING



SUPPORTIVE



HEALTHY



RESILIENCE



EDUCATION

COMMUNITY
GOALS

1 **2** **3+**

COMMUNITY
STRATEGIES

COMMUNITY
GOALS

1 **2** **3+**

COMMUNITY
STRATEGIES

COMMUNITY
GOALS

1 **2** **3+**

COMMUNITY
STRATEGIES

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1 **2** **3+**

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GOALS

1 **2** **3+**

COMMUNITY
STRATEGIES

FUTURE LAND USE

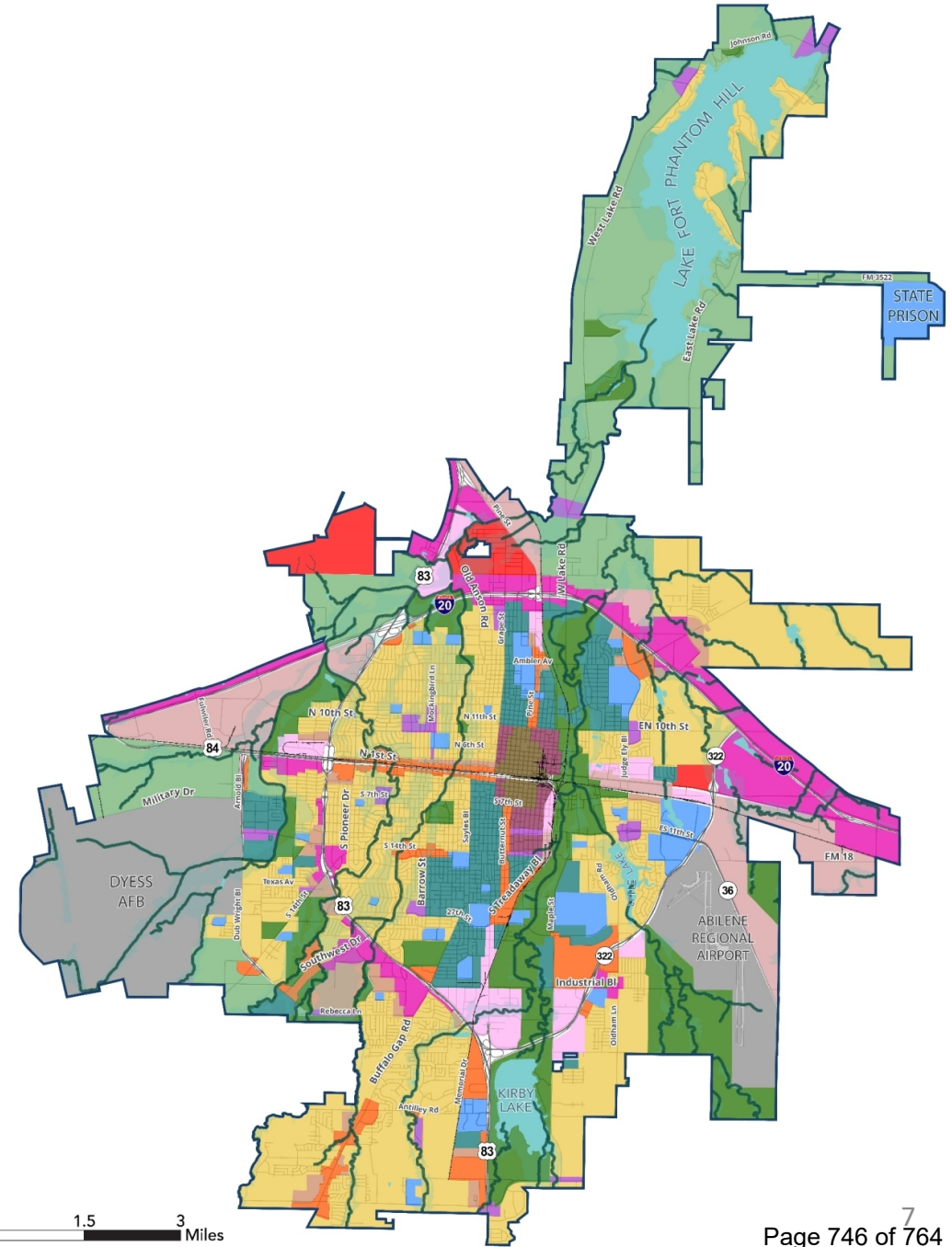
Building the Future Land Use Map

1. Establishment of Land Use Characteristics
2. Creation of Land Use Categories (Place Types)
3. Determination of Potential Growth Scenarios
4. Refine Final Growth Scenario (FLUM)

Future Land Use Map & Land Use Categories

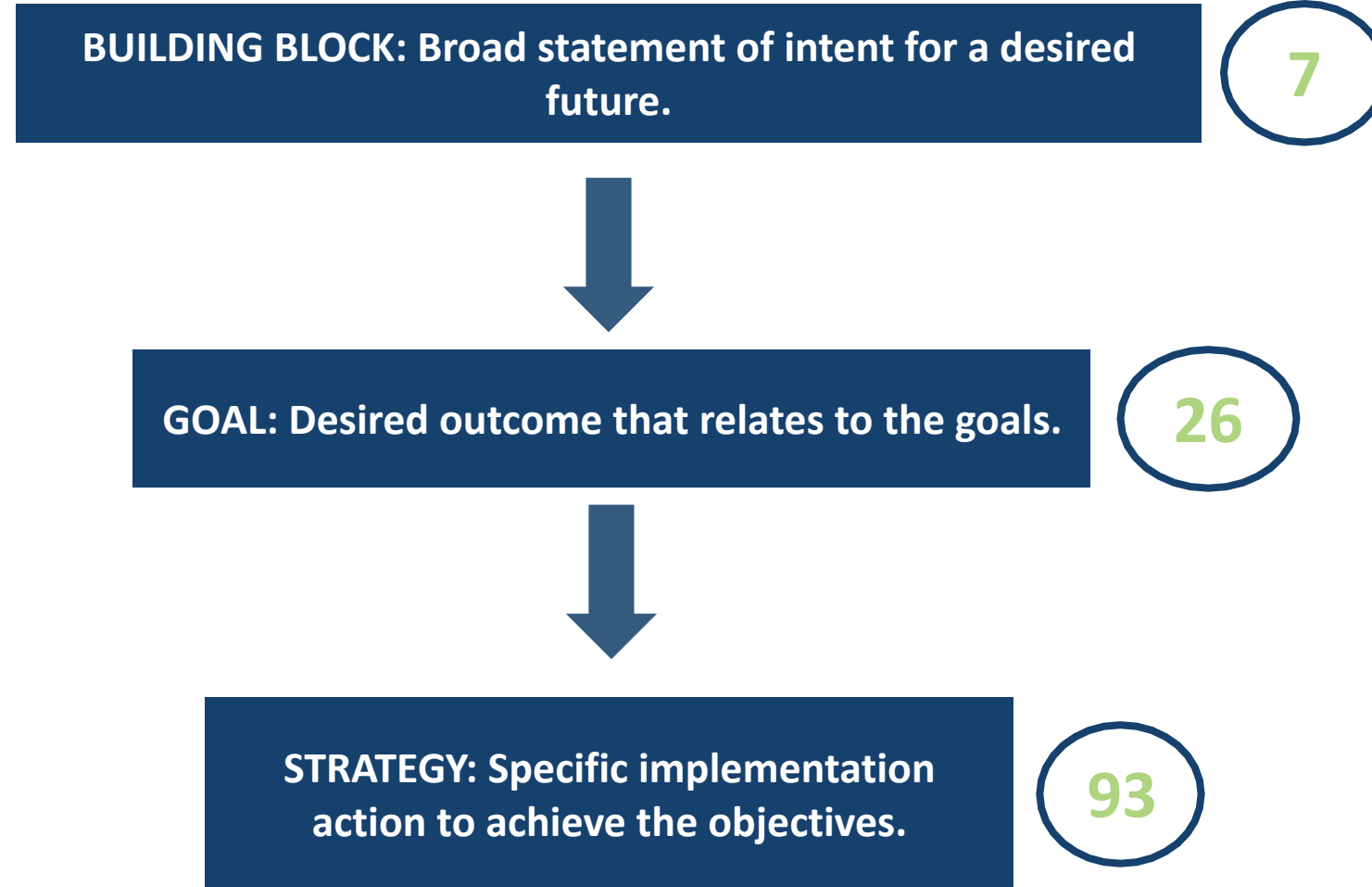
	Character Area	Single Family	Attached Single Family	Multi-Family	Neighborhood Services	Office	Retail	Mixed Use	Light Industrial	Heavy Industrial	Parks	Schools	Agriculture
Very Low Density		●					○				○	○	●
Low Density		●			○	○					●	●	
Medium Density		○	●	○	○	○		○			○	○	
High Density			●	●	○		○	●			○	○	
Neighborhood Commercial			○	○	●	○	○	●			○	○	
Retail				○	●	●	●	●			○		
Highway Commercial				○		●	●	○	○		○		
Heavy Commercial						○	○		●				
Light Industrial						●	○		●				
Heavy Industrial								●	●				○
Downtown Living		●	●	●	○	○	○	●			○	○	
Central Business District			○	○	○	●	●	●	○		○	○	
Institutional	N/A			○	○	●	○	○	○		○	●	
Parks and Open Space		○	○					○			●		○
Dyess Air Force Base	No Control Over Land Uses and Zoning within the AFB												
Abilene Regional Airport	N/A					○	●		●	○			

● Primary Land Uses ○ Secondary Land Uses
 Rural Character
 Suburban Character
 Transitional Character
 Urban Character
 Open Space



COMMUNITY DIRECTION

Action Plan Structure



Action Plan

	56	Abilene Comprehensive Plan 2040	Connect Abilene	57
ONGOING	 GROWTH <i>Abilene will develop in a way that attracts new residents of all ages, incomes and stages of their careers. This development will support all stages of life and enhance quality of life for all Abileneans. Growth will provide a variety of development types to create a community where people have choices where they live, work, and play.</i> Goal G-1: Abilene will encourage cohesive neighborhoods, that contribute to community building, promote and strengthen social connection, and provide for long-term stability as residents live, work, and play.			
SHORT-TERM	G1.1: Promote the creation of higher density, walkable, mixed-use developments where appropriate. Type of Strategy: Regulation Implementing Agency: Planning and Development Services Partners: Development Community, Development Corporation of Abilene (DCOA)			
MID-TERM	G1.2: Use the Future Land Use Map, Comprehensive Plan, and citywide plans to guide development decision-making. Type of Strategy: Policy Implementing Agency: Planning and Development Services Partners: City Manager's Office			
LONG-TERM	G1.3: Support the development of a Community Land Trust. Type of Strategy: Study Implementing Agency: City Manager's Office Partners: Planning and Development Services, Local Landers, Neighborhood Services, Private Developers			
	G1.4: Utilize the Dyess AFB Joint Land Use Study and Abilene Regional Airport Land Use and Marketing Study Master Plan to ensure proper growth and development surrounding these facilities. Type of Strategy: Policy Implementing Agency: Planning and Development Services Partners: Dyess AFB, Abilene Regional Airport			
	G1.5: Reduce barriers to revitalization of existing commercial areas through providing flexible development standards, reduction in fees, and funding mechanisms. Type of Strategy: Policy Implementing Agency: City Manager's Office Partners: Planning and Development Services, Finance, Water, Public Works			
	G1.6: Support the inclusion of placemaking strategies in the city. Type of Strategy: Study Implementing Agency: City Manager's Office Partners: Planning and Development Services			
	Case Study: Inner-City Reinvestment Infill Policy - San Antonio, TX² San Antonio's Inner-City Reinvestment/Infill Policy focuses on underdeveloped and underutilized areas of downtown San Antonio. The goal of this policy is to increase infill development on vacant lots, support redevelopment and adaptive reuse of existing sites, and boost business occupancy and assistance. San Antonio views reinvestment as a public-private partnership. By investing in infrastructure, undertaking catalytic projects, and instituting new policies, the City can encourage a wide range of development projects in the area. Specifically it encourages mixed-use developments to better meet the needs of its citizens in the downtown areas. Abilene can use a similar policy to encourage infill development in the core of Abilene. These areas are experiencing blight and disinvestment. Densifying and intensifying the areas around downtown will help Abilene continue to thrive, provide a variety of housing types, and increase quality of life. The City can invest in improving public infrastructure to attract development.			
	Goal G-2: Abilene will welcome development that is fiscally responsible and community centered.			
	G2.1: Utilize smart growth principles to create a thriving and fiscally-balanced Abilene. Type of Strategy: Policy Implementing Agency: City Manager's Office Partners: Planning			
	G2.2: Explore alternate funding mechanisms to mitigate the impacts of development on existing residents. Type of Strategy: Study Implementing Agency: City Manager's Office Partners: Public Works, Planning, Emergency Services, Parks and Recreation			
	Alternative Funding Mechanisms Alternative funding mechanisms include a variety of options for the City. Some of which they are already using, while others may be considered in the long term. Potential sources include, but are not limited to: Municipal Bond Programs, State and Federal Grants, Tax Increment Reinvestment Zones, Public Improvement Districts, Neighborhood Empowerment Zones, Impact Fees, Service Maintenance Fees, and others permitted by the State of Texas legislation.			
	G2.3: Review and promote information sharing between City departments regarding proposed developments, especially where development may impact services. Type of Strategy: Policy Implementing Agency: City Manager's Office Partners: Planning, Public Works, Parks and Recreation, Emergency Services			



**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Robert Hanna, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: 27. (Remove from Table) Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approving a new Thoroughfare Plan (Tim Littlejohn)

GENERAL INFORMATION

New thoroughfare plan consideration

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Approval

BOARD OR COMMISSION RECOMMENDATION

Planning and Zoning Commission Recommends approval by a vote of 6 to 0

ATTACHMENTS:

1. 2023 Resolution New Thoroughfare Plan
2. Thoroughfare Plan OLD
3. smallThoroughfare_New
4. City Council Presentation Thoroughfare Plan

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE APPROVING AND ADOPTING THE CITY’S NEW THOROUGHFARE PLAN

WHEREAS, since the last major update of the Thoroughfare Plan in 2005, the City of Abilene has adopted a new comprehensive plan; and

WHEREAS, this new comprehensive plan calls for the re-evaluation and update of the Thoroughfare Plan; and

WHEREAS, the City of Abilene expects new patterns of development in the City limits and its extraterritorial jurisdiction in response to the new comprehensive plan; and

WHEREAS, Council has determined that the new Thoroughfare Plan is appropriate.

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

PART 1: That the new thoroughfare plan is hereby approved and adopted as shown on Exhibit “A,” attached hereto and made a part of this resolution for all purposes.

PART 2: That any prior thoroughfare plans of the City, including any amendments thereto, are hereby repealed and replaced by this new thoroughfare plan.

PART 3: That this Resolution is effective immediately.

APPROVED AND ADOPTED ON THIS 13th day of April, 2023.

ATTEST:

CITY SECRETARY

MAYOR

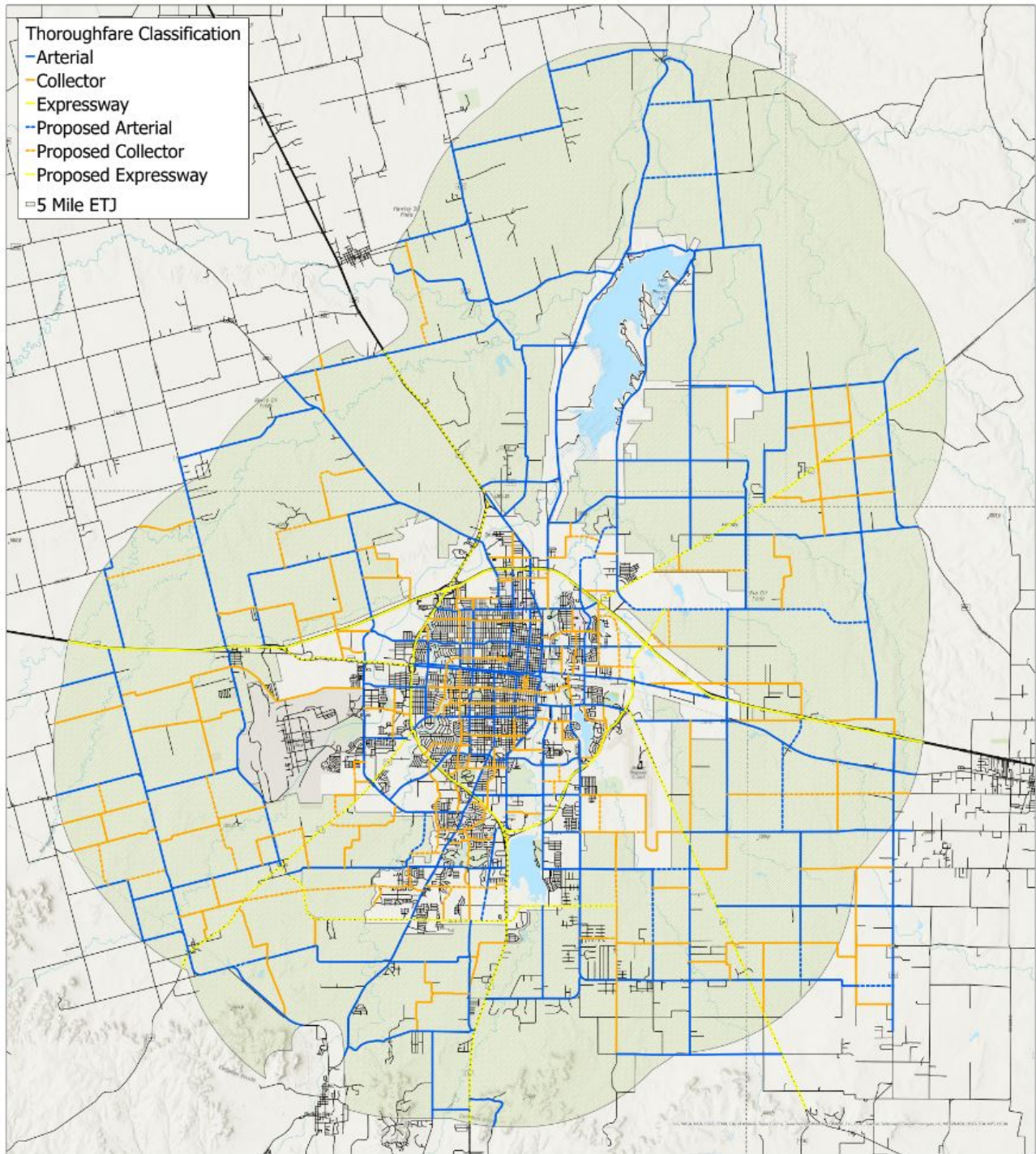
APPROVED:

CITY ATTORNEY

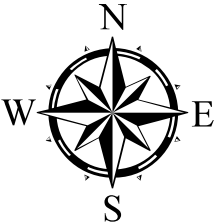
Exhibit "A"



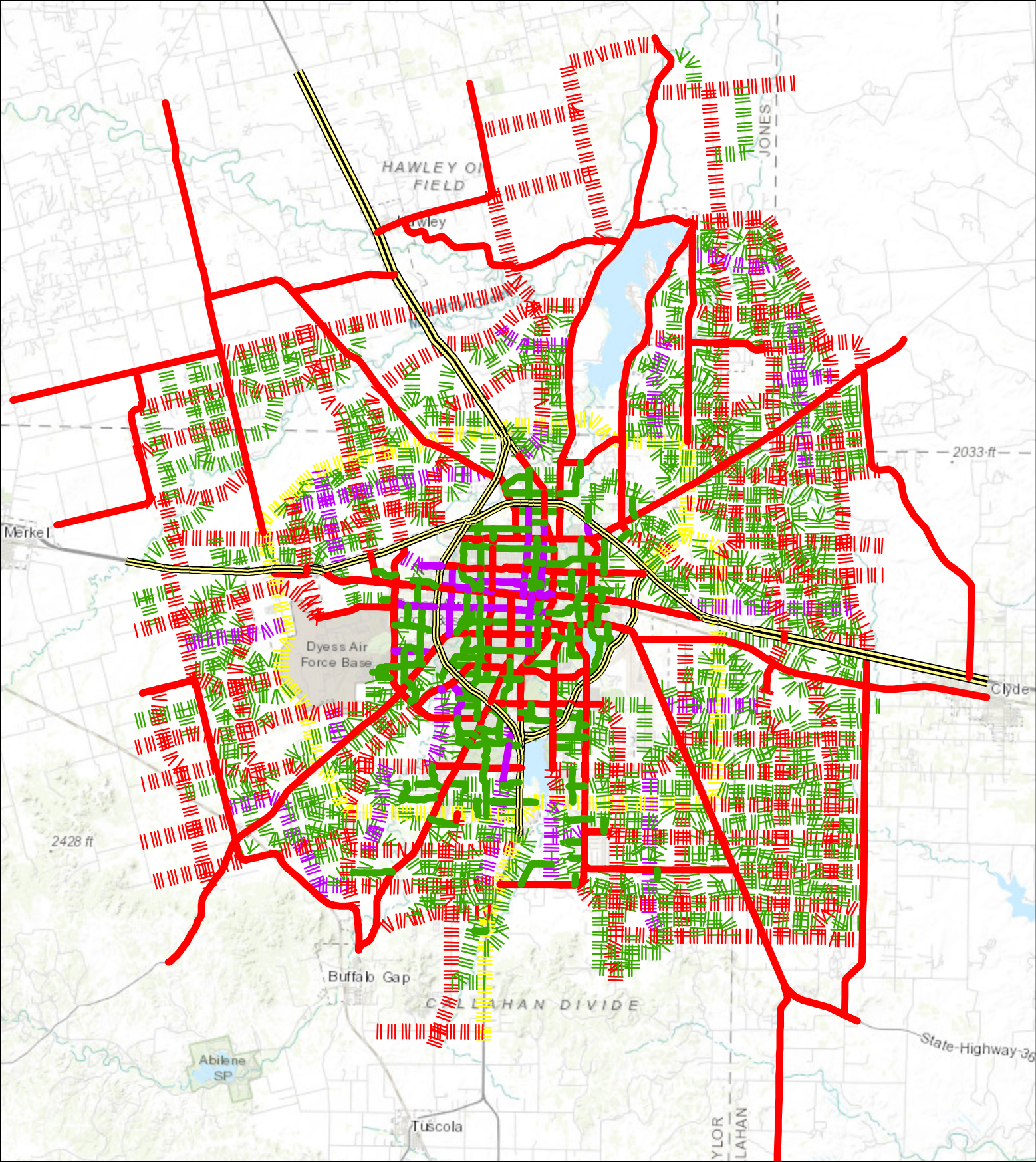
City of Abilene New Thoroughfare Map

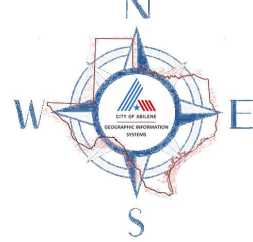


Location Map



- | | | |
|----------------|---------------------|-------------------------|
| Arterial | Extended Arterial | Proposed Arterial |
| Collector | Extended Collector | Proposed Collector |
| Expressway | Extended Expressway | Proposed Expressway |
| Minor Arterial | | Proposed Minor Arterial |





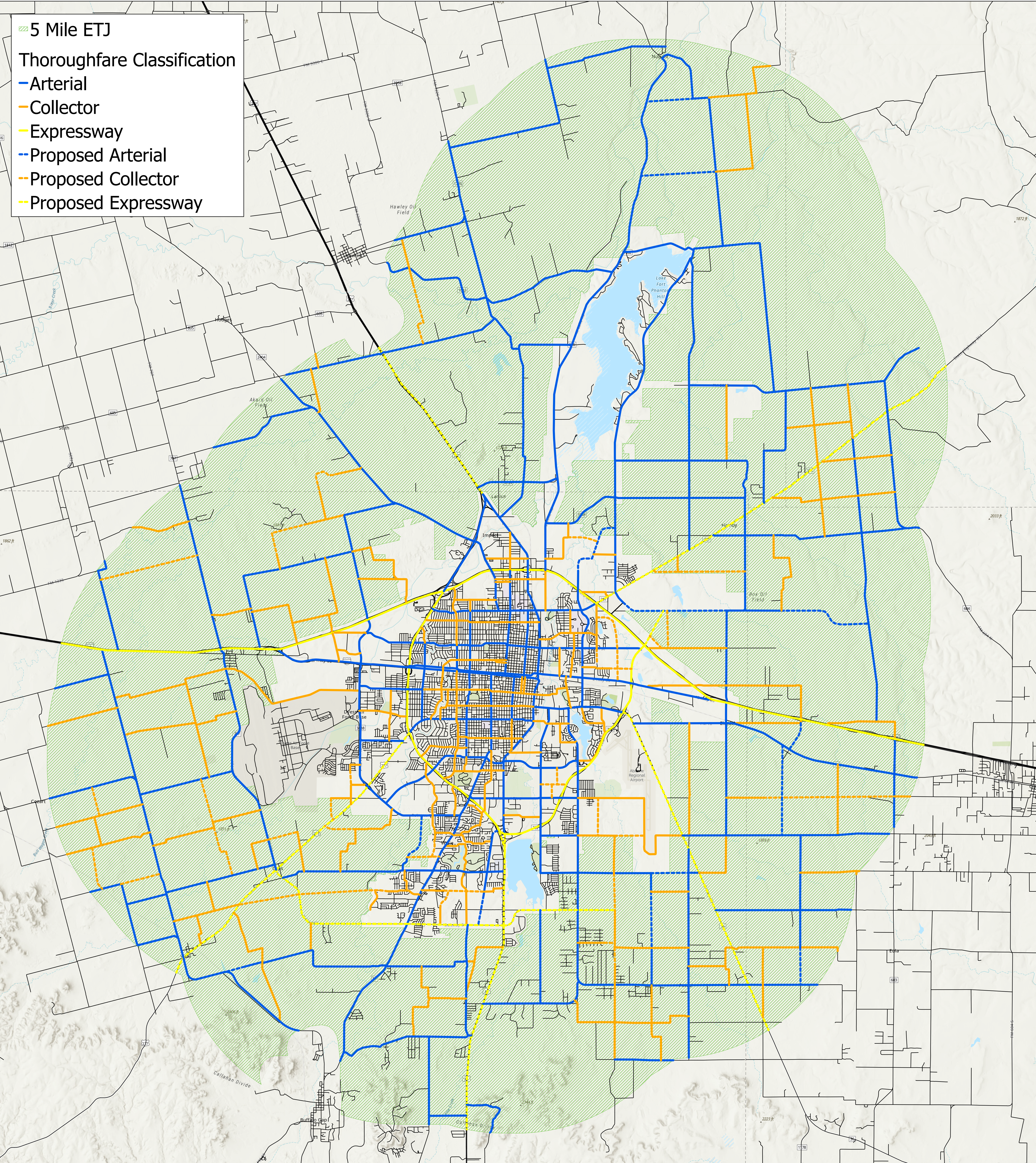
City of Abilene New Thoroughfare Map

Production Date: 08/12/2022
Produced By: Abilene GIS
Data Used: Abilene GIS
Contact: (325)-676-6240

5 Mile ETJ

Thoroughfare Classification

- Arterial
- Collector
- Expressway
- Proposed Arterial
- Proposed Collector
- Proposed Expressway

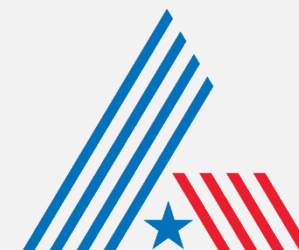
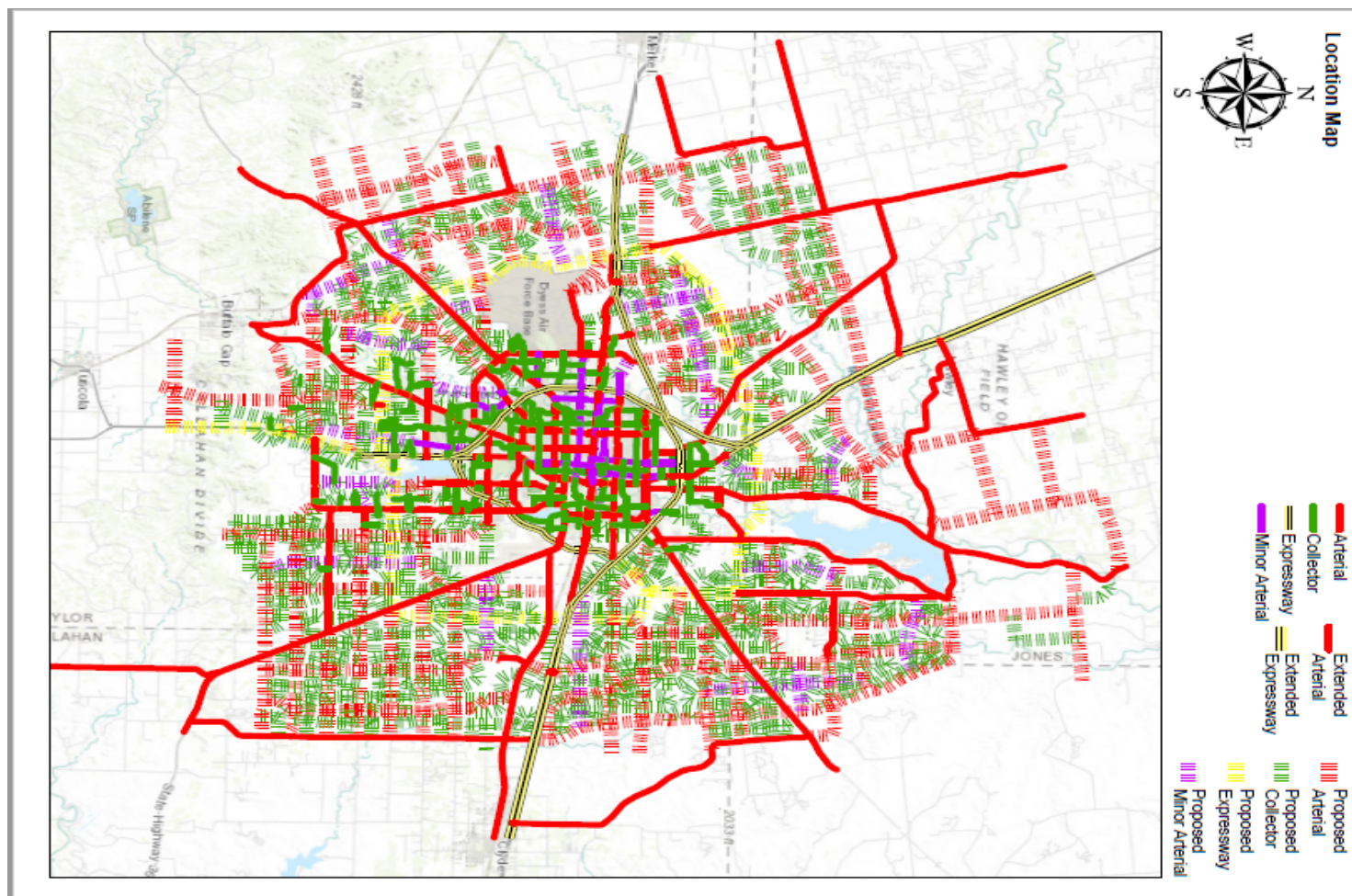


Thoroughfare Plan





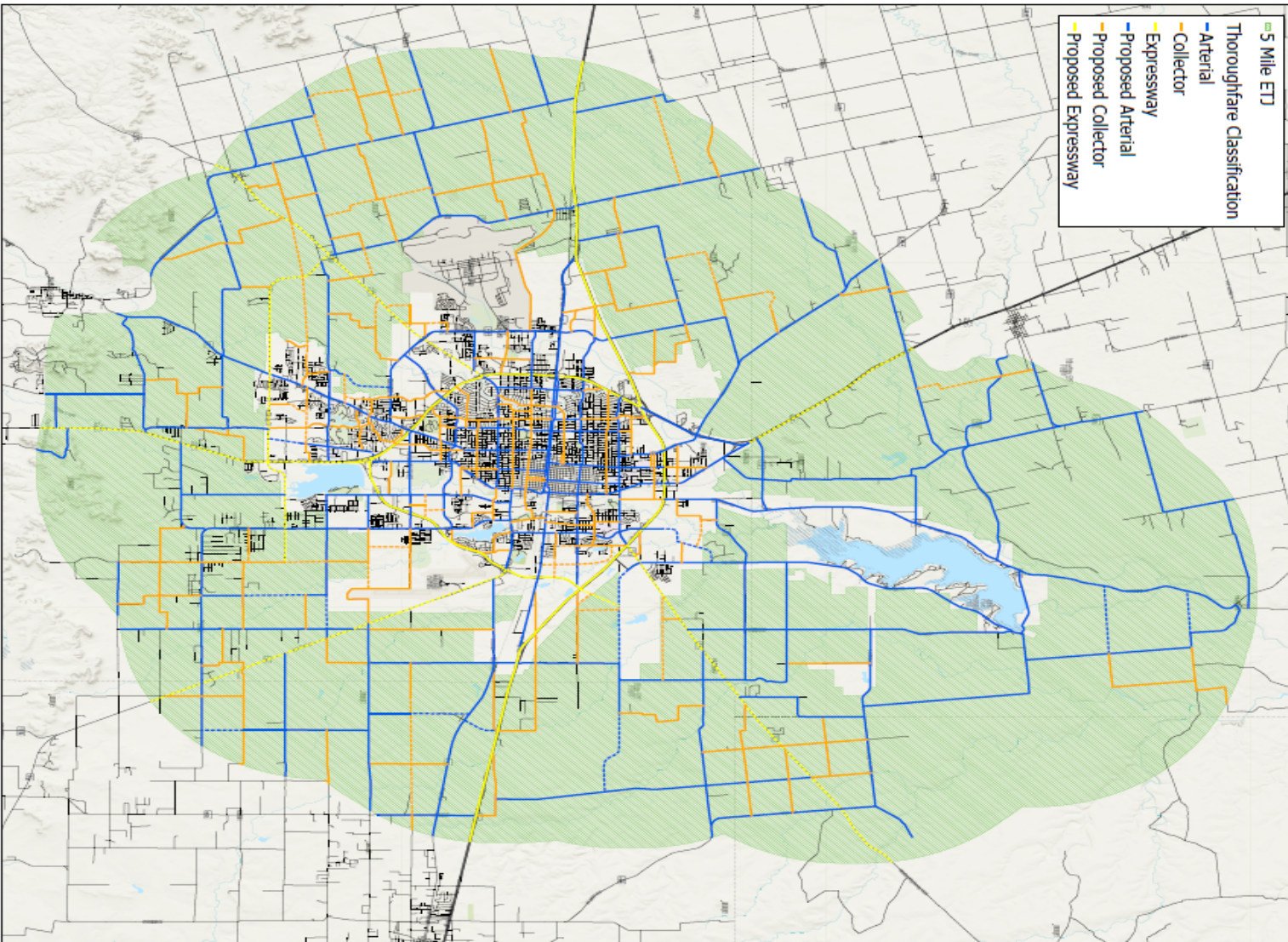
Current Thoroughfare Plan



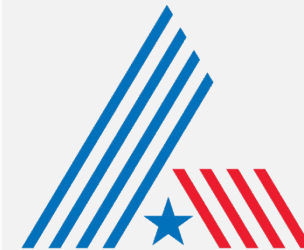
CITY OF
ABILENE
TEXAS



Proposed Thoroughfare Plan



City of Abilene New Thoroughfare Map



CITY OF
ABILENE
TEXAS



- Proposed plan was planned and designed by City staff made up of:
- Assistant City Manager
- Public Works Director
- City Engineer
- Planning Director
- Planner
- Assistant Director of Water Utilities





- City staff met weekly for 6 months
- Removed classifications for major minor roads
- Practiced practical lines where property lines intersect
- Considered potential land uses
- Considered existing utility easements and expansions





- This thoroughfare plan has been to the development community and has had no concerns as presented
- Planning and Zoning Commission is recommending Approval





Questions





**City Council
Agenda Memo**

City Council Meeting Date: 4/13/2023

TO: Honorable Mayor and City Council Members

FROM: Stanley Smith, City Attorney

SUBJECT: 28. 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. 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
3. 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
4. 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
5. Sharra Sampson v. City of Abilene; Cause No. 8144-B, In the 104th Judicial District Court, Taylor County, Texas; filed September 14, 2020
6. 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
7. Alton H. Smith, Jr. and Alicia Malorie Smith v. City of Abilene, Texas; Cause No. 51055-A, In the 42nd Judicial District Court, Taylor County, Texas; filed March 11, 2021
8. Steve Van Horne, et al. v. City of Abilene, et al.; Cause No. 12530-D, In the 350th Judicial District Court, Taylor County, Texas; filed September 7, 2021
9. The City of Abilene, Texas v. Ken Paxton, Attorney General of Texas; Cause No. D-1-GN-21-006299, In the 250th Judicial District Court, Travis County, Texas; filed October 20, 2021
10. Little, et al. v. Llano County, et al. lawsuit

B. 551.072 (Deliberations about Real Property)

1. 5.03 acres at 1102 Beltway

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. 1525 East Stamford Street / Rainey Creek Development

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

None