



City of Abilene City Council Agenda

Kyle McAlister, Mayor Pro-tem
Travis Craver, Deputy Mayor Pro-tem
Shane Price, Council Member
Lynn Beard, Council Member
Mindy Patterson, City Manager

Weldon Hurt, Mayor

Blaise Regan, Council Member
Brian Yates, 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 10, 2025, 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 Blaise Regan

PLEDGE TO THE UNITED STATES FLAG AND THE TEXAS FLAG

PRESENTATIONS, RECOGNITIONS, PROCLAMATIONS AND ANNOUNCEMENTS

2. **Service Awards:**

- Suzanne Shahan - 25 Years - Public Works
- Monica Morales - 25 Years - Public Health

3. **Proclamation:**

- Parkinson's Awareness Month
- Month of the Military Child
- Work Zone Awareness Week

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.

4. **Minutes:** Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Regular Meeting Held on March 27, 2025 and the Special Meeting Held on April 3, 2025 (**Shawna Atkinson**)
5. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approving the Purchase of an Integrated Ballistic Identification System (IBIS) - National Integrated Ballistic Information Network (NIBN) (**Rondell Seratte**)
6. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approving the Purchase of Replacement Parts for the Smith & Loveless, Inc. Pista Grit Screw Conveyor at the Buck Creek Lift Station from Newman Regency Group (**Matthew Dane**)
7. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approving the Contract with Zone Industries for the Purchase and Replacement of Two Roots Blowers for the Hamby Water Reclamation Facility (**Matthew Dane**)
8. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approving the Contract with Hydro-Klean, LLC. for Sanitary Sewer Manhole Rehabilitation (**Matthew Dane**)
9. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Awarding a Bid for Avian Caging for the Abilene Zoo's Caribbean Cove Renovations to Corners Limited (**Jesse Pottebaum**)
10. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approving a Contract with Justice Construction for CB-2531 Water Utilities Additional Offices (**Lesli Andrews**)
11. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approving Two Contracts with Jacob Martin for the Design of the Lake Fort Phantom Boat Ramps (**Lesli Andrews**)
12. **Resolution:** Receive a Report, Hold a Discussion and Take Action on the Purchase of Nine (9) 2025 Chevrolet Silverado Half Ton Pickups for Multiple Divisions from Lawrence Hall of Abilene, Texas (**Don Green**)
13. **Resolution:** Receive a Report, Hold a Discussion and Take Action on the Purchase of Two (2) 2025 Chevrolet Silverado Three-Quarter Ton Pickups for Parks and Solid Waste Services from Lawrence Hall of Abilene, Texas (**Don Green**)
14. **Resolution:** Receive a Report, Hold a Discussion and Take Action on the purchase of One (1) 2025 Autocar ACX64 With Heil DuraPack Rapid Rail Side Loader Refuse Body for Solid Waste Services from Chastang Autocar of Houston, Texas. (**Don Green**)

15. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Accepting the Annual Comprehensive Financial Report for the Fiscal Year Ending September 30, 2024 **(Marjorie Knight)**
16. **Resolution:** Receive a Report, Hold a Discussion and Take Action on the Expenditure of General Fund FY 24 Fund Balance in Excess of the Three-Month Reserve Requirement **(Marjorie Knight)**
17. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approval of the Investment Policy **(Marjorie Knight)**
18. **Resolution:** Receive a Report, Hold a Discussion and Take Action on the Approval to Acquire Professional Services of Computer Task Group (CTG), Inc. as a Provider of Microsoft Transition Services **(Troy Swanson)**
19. **Resolution:** Receive a Report, Hold a Discussion and Take Action on City of Abilene Entering Into Service Agreement With ParkMobile, LLC. for Services Related to Downtown Paid Parking Program **(Max Johnson)**
20. **Resolution:** Receive a Report, Hold a Discussion, and Take Action on Awarding Bid# CB-2530 Rebecca Ln. Reconstruction Project to Bontke Brothers Construction Co., Inc. **(Max Johnson)**
21. **Ordinance (First Reading):** Receive a Report, Hold a Discussion and Take Action on Addition of Downtown Parking Program Fees and Downtown Parking Stamp Program Fees to the City of Abilene Fee Ordinance **(Max Johnson)**
22. **Ordinance (First Reading) Z-2025-07:** Receive a Report, Hold a Discussion and Take Action on a Request from the Owner, to Amend the Terms and Conditions of a Planned Development District (PDD-181). Specifically, to Add Approximately 31.0 Acres of Land Zoned Agricultural Open (AO) to Lot Three and Approximately 28.58 Acres of Land Zoned AO to Lot One, Both Being Subject to Respective Zoning Requirements. Located at 5614 Spinks Road and 773 and 723 FM 2404. **(Tim Littlejohn)**

REGULAR AGENDA - ORDINANCES AND PUBLIC HEARINGS - RESOLUTIONS

23. **Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action to Consider and Adopt a Resolution Directing Publication of Notice of Intention to Issue Combination Tax and Revenue Certificates of Obligation **(Marjorie Knight)**
24. **Ordinance (Final Reading) TC-2025-01:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request from the Adjacent Owner, to Abandon Certain Portions of North 21st Street. Located at the 1300 to 1400 Blocks of North 21st Street, Abilene, Taylor County, Texas **(Tim Littlejohn)**
25. **Ordinance (Final Reading) Z-2025-06:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request From The Owner, To Rezone Approximately One-Acre Of Land From Residential Single Family (RS-6) To Medium Density (MD), Located At 3073 Hickory Street **(Tim Littlejohn)**
26. **Ordinance (Final Reading):** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Chapter 18, "Motor Vehicles and Traffic," Article XIII, "Schedules," Section 18-285, "Increased Speed Limits," of the Abilene Municipal Code **(Max Johnson)**
27. **Ordinance (Final Reading):** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Chapter 18, "Motor Vehicles and Traffic," Article XIII, "Schedules," Section 18-286, "Decreased Speed Limits-School Zones," of the Abilene Municipal Code **(Max Johnson)**
28. **Ordinance (Final Reading):** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Chapter 28, "Solicitations", of the Code of Ordinances, Article II -

"Permit", Section 28-21 "Denial" and Section 28-22 "Revocation" (Shawna Atkinson)

EXECUTIVE SESSION

29. **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. 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
2. 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
3. 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
4. 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
5. 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
6. Richard Scheriger, et al. v. City of Abilene; Cause No. CV33253, In the 90th Judicial District Court, Stephens County, Texas, filed April 21, 2023
7. The Woodlands Pride, Inc., et al. v. Ken Paxton, Attorney General of Texas, et al., Case No. 4:23-cv-02847, In the United States District Court, Southern District of Texas, Houston Division, filed August 2, 2023
8. PFAS Litigation
9. Ginger Robertson v. City of Abilene and Abilene Zoological Society; Cause No. 13179-D, In the 350th Judicial District Court, Taylor County, Texas; filed December 5, 2023
10. City of Dallas, et al, v. Disney DTC, LLC, et al., Cause No. DC-22-09128, In the 14th Judicial District Court, Dallas County, Texas, filed August 3, 2022
11. Patricia Anderson v. City of Abilene; Cause No. 51867-A, IN the 42nd Judicial District Court, Taylor County, Texas; filed March 1, 2024
12. Mary Lou Gonzales v. City of Abilene, Board of Building Standards; Cause No. 29156-B; In the District Court, 104th Judicial District, Taylor County, Texas; filed April 10, 2024
13. CWS Investments, Inc. v. City of Abilene, City of Abilene Board of Building Standards; Cause No. 52138-A, In the 42nd Judicial District Court, Taylor County, Texas, filed March 25, 2025

B. 551.072 (Deliberations about Real Property)

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)

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 4th day of April, 2025, at 2:45 p.m.

Shawna Atkinson, TRMC, CMC
City Secretary



**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Honorable Mayor & Members of City Council

FROM: Shawna Atkinson, City Secretary

SUBJECT: 4. Minutes: Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Regular Meeting Held on March 27, 2025 and the Special Meeting Held on April 3, 2025 (*Shawna Atkinson*)

GENERAL INFORMATION

Approval of the Minutes from the Regular Meeting Held on March 27, 2025 and the Special Meeting Held on April 3, 2025

SPECIAL CONSIDERATIONS

None.

FUNDING/FISCAL IMPACT

None

STAFF RECOMMENDATION

Approval of the Minutes

BOARD OR COMMISSION RECOMMENDATION

N/A

ATTACHMENTS:

1. 03-27-2025 Minutes - Regular - Morning

2. 04-03-2025 Minutes - Special

CITY COUNCIL MEETING
March 27, 2025 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 27, 2025, at 8:30 a.m. in the Council Chambers, 555 Walnut St. Mayor Weldon Hurt was present and presiding, along with Mayor Pro-tem Kyle McAlister, Deputy Mayor Pro-tem Travis Craver, and Councilmembers Shane Price, Lynn Beard, Blaise Regan, and Brian Yates. Also present were City Manager Mindy Patterson, City Attorney Stanley Smith, and City Secretary Shawna Atkinson.

Mayor Weldon Hurt delivered the invocation.

Karson Bedingfield, 9th Grader, Ayedian Gonzales, 7th Grader, and CJ Heidemann, 5th Grader, all from Hartford Learning Center, led the Pledge of Allegiance to the Flag of the United States of America and the State of Texas Flag.

PRESENTATIONS, RECOGNITIONS, PROCLAMATIONS AND ANNOUNCEMENTS

- Proclamations:
 - Colorectal Cancer Awareness Month – accepted by Linda Neil with Texas Tech University
 - American Red Cross Month – accepted by Kara Dickens with the American Red Cross
 - National Women’s History Month – accepted by Crystal Blackraven with the Salvation Army

PRESENTATION OF CONSENT AGENDA

The Consent Agenda consisted of items 3-16. Items 6, 12 and 16 were pulled for individual consideration.

Item pulled for individual consideration:

- Item 6 – Councilmember Regan
- Item 12 – Councilmember Price
- Item 16 – Councilmember Regan

PUBLIC COMMENTS

Mayor Hurt opened the public comment period. The following addressed the City Council:

- Tammy Fogle
- William Kristopherson

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

CONSENT AGENDA

Mayor Pro-tem McAlister moved to approve the consent agenda consisting of 3-5, 7-11 and 13-15. Councilmember Yates seconded the motion. Motion carried.

AYES (7): Mayor Hurt, Mayor Pro-tem McAlister, Deputy Mayor Pro-tem Craver, and Councilmembers Price, Beard, Regan, and Yates
NAYS (0): None

3. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Regular Meeting Held on March 13, 2025
4. Resolution: Receive a Report, Hold a Discussion, and Take Action to Approve an Agreement with Empyrean Benefit Solutions to Provide an Online Benefits Administration Platform
[ASSIGNED RESOLUTION NO. 50-2025]
5. Resolution: Receive a Report, Hold a Discussion and Take Action to Approve an Amendment to the City's Tyler Technologies Contract to add the Environmental Health Enterprise Module to Replace the Sunsetting Digital Health Department Electronic System
[ASSIGNED RESOLUTION NO. 51-2025]
7. Resolution: Receive a Report, Hold a Discussion and Take Action on City Council Approving the Mayor to Sign Letters of Support for two Habitat and Angler Access Program Grants
[ASSIGNED RESOLUTION NO. 53-2025]
8. Resolution: Receive a Report, Hold a Discussion and Take Action on Entering into a Contract with Key City Septic Services
[ASSIGNED RESOLUTION NO. 54-2025]
9. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving a Commission Agreement with Hardesty Realty Group Regarding Negotiations of Lease Agreement with Chick-fil-A
[ASSIGNED RESOLUTION NO. 55-2025]
10. Resolution: Receive a Report, Hold a Discussion and Take Action on Amending the Terms of a Chapter 380 Agreement with Chowning Realty LLC to Extend the Expiration of an Economic Development Agreement for 1438 N 6th St.
[ASSIGNED RESOLUTION NO. 56-2025]
11. Resolution: Receive a Report, Hold a Discussion and Take Action on Entering Into an Economic Development Agreement with Thornton Custom Homes for a New Single-Family Home Located at 5425 N 10th St.
[ASSIGNED RESOLUTION NO. 57-2025]
13. Ordinance (First Reading) Z-2025-06: Receive a Report, Hold a Discussion and Take Action on A Request From The Owner, To Rezone Approximately One-Acre Of Land From Residential Single Family (RS-6) To Medium Density (MD), Located At 3073 Hickory Street
14. Ordinance (First Reading): Receive a Report, Hold a Discussion and Take Action on Amending Chapter 18, "Motor Vehicles and Traffic," Article XIII, "Schedules," Section 18-285, "Increased Speed Limits," of the Abilene Municipal Code
15. Ordinance (First Reading): Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Chapter 18, "Motor Vehicles and Traffic," Article XIII, "Schedules," Section 18-286, "Decreased Speed Limits-School Zones," of the Abilene Municipal Code

ITEMS PULLED FOR INDIVIDUAL CONSIDERATION

6. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving Multiple Contracts with Accurate Air Solutions LLC, Cary Services Inc., and Daikin Applied Americas, Inc. for HVAC Services

[ASSIGNED RESOLUTION NO. 52-2025]

Having pulled the item, Councilmember Regan wanted clarification on the price and why there is a need for these contracts. Lesli Andrews, Director of Parks & Recreation, answered Councilmember Regan's questions. This is for emergency repairs only and we have several different units that each company specializes in, so that is why there are three companies.

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

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

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

NAYS (0): None

12. Ordinance (First Reading) TC-2025-01: Receive a Report, Hold a Discussion and Take Action a Request from the Adjacent Owner, to Abandon Certain Portions of Hickory Street and North 21st Street. Located at the 1300 to 1400 Blocks of North 21st Street and Hickory Street Extending 420 Feet South of the Intersection of North 21st Street and Hickory Street Abilene, Taylor County, Texas

Having pulled the item, Councilmember Price stated he had concerns with the closing of Hickory Street. Cande Flores, Fire Chief, spoke about the perspective of the closure from the Fire Department, and they have concerns about it as well. The majority of Council had concerns about closing Hickory and would like to see that part of the closure taken out before the final reading.

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

Councilmember Beard moved to approve the item as presented. Councilmember Price seconded the motion; motion carried.

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

NAYS (0): None

16. Ordinance (First Reading): Receive a Report, Hold a Discussion and Take Action on Amending Chapter 28, "Solicitations", of the Code of Ordinances, Article II - "Permit", Section 28-21 "Denial" and Section 28-22 "Revocation"

Having pulled the item, Councilmember Regan questioned if we could legally deny a permit under the proposed changes and if this is out of the norm. Shawna Atkinson, City Secretary, clarified what the process for background checks on solicitors and why this is needed. Stanley Smith, City Attorney, also clarified that there are no legal concerns, but he would like to add some additional language mirroring the State's language to clear up any concern before the second reading.

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

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

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

NAYS (0): None

REGULAR AGENDA

17. Ordinance (Final Reading): Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Chapter 22, Parks and Recreation, Article I, In General, Sec. 22-5, Camping, Sleeping, Parking Overnight, of the Code of Ordinances
[ASSIGNED RESOLUTION NO. 24-2025]

Lesli Andrews, Director of Parks & Recreation, presented the item. Adoption of the item would amend Chapter 22, Sec. 22-5 to increase the maximum overnight hours for camping from 24 to 72.

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

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

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

NAYS (0): None

18. Ordinance: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending the Fee Ordinance to Add a Camping Fee for Overnight Camping in Johnson Park and Sea Bee Park, and Add a Commercial Breeder Permit Fee
[ASSIGNED ORDINANCE NO. 25-2025]

Lesli Andrews, Director of Parks & Recreation, presented the item. Adoption of the item would amend the fee ordinance to allow a camping fee for overnight camping for 72 hours and adding a commercial breeder permit fee.

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

Councilmember Price moved to approve the item as presented. Councilmember Beard seconded the motion; motion carried.

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

NAYS (0): None

19. Ordinance (Final Reading) Z-2025-04: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From The Owner, To Change The Zoning Of Approximately 2.5 Acres From Heavy Industrial (HI) To Light Industrial (LI). Located At 4397 Crawford Drive. Legal Description Being Block A, Lot 1, Of The Button Willow, Section 5 Subdivision, Abilene, Taylor County, Texas
[ASSIGNED ORDINANCE NO. 26-2025]

Tim Littlejohn, Director of Planning & Development Services, presented the item. Adoption of the item would change the zoning from Heavy Industrial (HI) to Light Industrial (LI) at the above referenced location.

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

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

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

NAYS (0): None

20. Ordinance (Final Reading): Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Chapter 18, "Motor Vehicles and Traffic," Article X, "Stopping, Standing and Parking," Division 4, "Limited on Certain Streets," and Division 5, "Parking Meters," of the Abilene Code of Ordinances, and create a Paid Parking Program

[ASSIGNED ORDINANCE NO. 20-2025]

Max Johnson, Director of Public Works, presented the item. Adoption of the item would create a paid parking program for the downtown area.

Mayor Hurt opened the public hearing. The following spoke:

- Tammy Fogle

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

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

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

NAYS (0): None

EXECUTIVE SESSION

Mayor Hurt recessed into Executive Session at 9:35 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:

21.D.551.074 (Personnel Matters)

1. City Manager Candidates

21.F.1551.087 (Business Prospect/Economic Development)

1. DCOA Project Hamilton (Agenda Item #23)

The Executive Session ended at 10:36 a.m. and reconvened to Open Session. Mayor Hurt reported no votes or action were taken in Executive Session.

REGULAR AGENDA

22. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Appointing Members to Various Boards and Commissions per the City Charter
[ASSIGNED RESOLUTION NO. 58-2025]

Adoption of the item would approve the (re)appointments of the following board and commission members, per the city Charter:

Board	Term End Date
<i>Abilene Convention Center Hotel Development Corporation</i>	
Dr. Lynn Murray [New]	N/A
<i>Street Maintenance Advisory & Appeals Board</i>	
David Todd [Reappointment]	March 2027

Mayor Hurt opened the public hearing. The following spoke in opposition to the item:

- Tammy Fogle

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

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

AYES (7): Mayor Hurt, Mayor Pro-tem McAlister, Deputy Mayor Pro-tem Craver, and Councilmembers Price, Beard, Regan, and Yates
 NAYS (0): None

23. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approving Project Hamilton for the Development Corporation of Abilene, Inc
[ASSIGNED RESOLUTION NO. 59-2025]

Earlier in the meeting, under Section 551.087 (Business Prospect/Economic Development) of the Open Meetings Act, the item was discussed during the Executive Session, which started at 9:35 a.m., and ended at 10:36 a.m. No votes or actions were taken at that time.

Misty Mayo, CEO of the Development Corporation of Abilene, presented the item. Adoption of the item would approve the expansion of a local manufacturing company, Project Hamilton.

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

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

AYES (7): Mayor Hurt, Mayor Pro-tem McAlister, Deputy Mayor Pro-tem Craver, and Councilmembers Price, Beard, Regan, and Yates
 NAYS (0): None

24. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Authorizing the City Manager to Enter into a New Building Lease Agreement for a New Main Branch Library at Abilene Heritage Square
[NOT CONSIDERED]

This item was pulled prior to the meeting and was not considered.

The Mayor and Council gave their congratulations to City Manager Robert Hanna on his retirement.

ADJOURNMENT

There being no further business, the meeting adjourned at 10:59 a.m.

Shawna Atkinson
City Secretary

Weldon Hurt
Mayor

Minutes approved on: _____

CITY COUNCIL SPECIAL MEETING
April 3, 2025 at 9:30 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 a Special Called Meeting on April 3, 2025, at 9:30 a.m. in the Council Chambers, 555 Walnut St. Mayor Weldon Hurt was present and presiding, along with Mayor Pro-tem Kyle McAlister, Deputy Mayor Pro-tem Travis Craver, and Councilmembers Shane Price, Lynn Beard, Blaise Regan, and Brian Yates. Also present were City Manager Mindy Patterson, City Attorney Stanley Smith, and City Secretary Shawna Atkinson.

PUBLIC COMMENTS

Mayor Hurt opened the public comment period. The following addressed the City Council:

- Tammy Fogle

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

EXECUTIVE SESSION

Mayor Hurt recessed into Executive Session at 9:33 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:

- 1.D.551.074 (Personnel Matters)
 - 1. City Manager Candidates

The Executive Session ended at 12:13 p.m. and reconvened to Open Session. Mayor Hurt reported no votes or action were taken in Executive Session.

AGENDA ITEMS

2. Oral Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Possible Action on Appointing a City Manager
[NOT CONSIDERED]

This item was pulled from discussion. No votes or action were taken.

ADJOURNMENT

There being no further business, the meeting adjourned at 12:13 p.m.

Shawna Atkinson
City Secretary

Weldon Hurt
Mayor

Minutes approved on: _____



**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Rondell Seratte, Police Chief

SUBJECT: 5. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving the Purchase of an Integrated Ballistic Identification System (IBIS) - National Integrated Ballistic Information Network (NIBN) (*Rondell Seratte*)

GENERAL INFORMATION

The NIBIN Program, established by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) in 1997, automates ballistics evaluations and provides actionable investigative leads in a timely manner. NIBIN is the only interstate automated ballistic imaging network in operation in the United States and is available to most major population centers in the United States.

IBIS is the core technology behind NIBIN. It is a specialized computer system that allows for the digital capture and comparison of the unique characteristics of firearm evidence. In doing so, it allows for the linking of crimes that involve the same firearm, even across different jurisdictions.

SPECIAL CONSIDERATIONS

This purchase is necessary to preserve and protect the public health and safety of the City's residents. Additionally, this purchase is available from only one source because of patents, and copyrights. Therefore, competitive bidding is not required.

FUNDING/FISCAL IMPACT

The initial funding will be through seized funds.

STAFF RECOMMENDATION

Staff recommends approval of the purchase of the IBIS product.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. NIBIN-IBIS resolution
2. NIBIN Quote-Contract
3. Supplement to Agreement - boycott language 2023 LeadsOnline executed 4.8.2025
4. APD NIBIN City Council Presentation Slides (3)

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS,
AUTHORIZING THE CITY MANAGER TO ENTER INTO INTEGRATED BALLISTIC
IDENTIFICATION SYSTEM (IBIS) CONTRACT WITH FORENSIC TECHNOLOGY
INC.**

WHEREAS, the Abilene Police Department does not have IBIS; and

WHEREAS, the Department strives to improve the quality of service through
advancements in technology; and

WHEREAS, the added complexities of modern day policing add to the overall mission;
and

WHEREAS, the Department would benefit from having a specialized computer system
that allows for the digital capture and comparison of the unique characteristics of firearm evidence.

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

PART 1. That the City Manager is authorized to execute all necessary documents to
enter into a three-year contract with Forensic Technology Inc, for the
purchase of IBIS. This contract will total \$144,804.

PART 2. That this Resolution is effective upon adoption.

ADOPTED this 10th day of April 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

City Attorney, Stanley Smith

February 24, 2025

Dianna Arndt
Forensic Specialist
Abilene Police Department
4565 S. 1St
Abilene, TX 79602

Subject: **Proposal for an IBIS Solution** (the “**Proposal**”)
(Our reference S-15022 Rev. 01)

Dear Ms. Arndt:

Forensic Technology Inc., part of LeadsOnline, (hereinafter referred to as **Forensic Technology**) is pleased to provide the **Abilene Police Department** (hereinafter referred to as the **Customer**) with this Proposal for options of the **IBIS Solution**.

What Is IBIS?

IBIS is the Integrated Ballistic Identification System, a world-renowned ballistic analysis solution that includes the following components:

- BRASSTRAX for digital imaging of cartridge cases
- BULLETRAX for digital imaging of bullets
- Data Concentrator for storing and managing ballistic data
- Correlation Engine for searches and comparing ballistic data
- MATCHPOINT for reviewing and analyzing correlation results

IBIS is designed to automatically share ballistic evidence across local, regional and national networks because criminals move from jurisdiction to jurisdiction. Today, IBIS is the backbone of the National Integrated Ballistic Information Network (NIBIN) and provides a valuable database of ballistic intelligence that can help link firearm crimes nationwide.

Established by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), NIBIN links crimes more quickly, generates investigative leads that would otherwise not have been detected, shares intelligence across jurisdictional boundaries, and gives prosecutors admissible evidence to corroborate witness testimony. NIBIN is the only national network that allows for the capture and comparison of ballistic evidence to aid in solving and preventing violent crimes involving firearms. It is a vital resource to any violent crime reduction strategy, providing investigators with the ability to compare their ballistic evidence against evidence from other crimes outside their jurisdiction.

IBIS Solution as a Service

The IBIS crime-solving technology is delivered via a solution-as-a-service (SolaaS) model for an annual fee, making it more accessible and affordable. It is the most effective way for customers to procure IBIS state-of-the-art hardware and cutting-edge software, training, installation and 24/7 customer support. Upgrades and ongoing monitoring also are included, ensuring IBIS always operates optimally.

Key Benefits of IBIS SolaaS:

Lower Upfront Costs: Access the latest IBIS technology as a predictable, manageable operating expense rather than a large capital expenditure.

Simplified Management: Hardware, software, training, support and upgrades are consolidated within one contract to simplify procurement, reduce administrative overhead, and facilitate easy renewal.

Hardware Refresh Guarantee: Seamless hardware refreshes ensure your tools and technology remain cutting-edge to support precise and efficient casework.

Easy Maintenance: Hardware monitoring/upkeep and software patches and upgrades are included, making it easy to keep the system up to date and avoid obsolescence.

Ongoing Support: Technical support is available 24/7 via email or phone, so customers never have to worry about service lapses or gaps.

This Proposal gives your agency access to the latest IBIS technology so it can focus on solving gun crimes and improving public safety. Its availability as a SolaaS increases affordability while reducing the complexity of managing the supporting infrastructure. With IBIS, agencies can advance more cases faster to reduce gun violence with intelligence-led policing.

Solution proposed

The following table list the main components offered in this proposal.

Description
IBIS Solution Contract (Options 1 + 2): - 24/7 Access to IBIS Solution - One (1) BRASSTRAX Acquisition Station with PAG800 Stereo Zoom Microscope - Continuous Remote Software Upgrades - IBIS Application Updates - User Documentation - Global Customer and Technical Support - Custom User Reporting and Analysis - Annual Status Reports - Proactive Performance Warning System - Performance Hardware Upgrades - Workstation Refresh - Defective Hardware Replacement - Performance Hardware Upgrades - Preventative Maintenance Visits - Interactive e-Learning - Customer Care and Virtual Coaching IBIS CLEARCASE (Option 2) - One (1) CLEARCASE™ Acquisition Station with Power supply - One (1) Ethernet Cable - One (1) Wi-Fi USB Adapter - Twenty (20) Triage Casing Holders (TCH) - SafeGuard Support and cloud storage services - Initial Setup Support Call during Installation, Commissioning & Troubleshooting - Two Hundred (200) Standard NFC Stickers - Two Hundred (200) Sterile LOCI Tubes - Two Hundred (200) Tamper-Proof NFC Stickers Setup fee, including: - Shipping and handling charges DDP Customer Premises (Incoterms® 2020), unloaded, installation and commissioning, and on-site training.

Pricing: Option 1 IBIS Acquisition & Triage Solution

Description	Contract Term		
	3 Years	5 Years	7 Years
Price for the IBIS Solution Contract	\$152,425	\$219,709	\$284,578
Bundle Discount (5%)	(\$7,621)	(\$10,985)	(\$14,229)
TOTAL PRICE (USD)	\$144,804	\$208,724	\$270,349

Payment Schedule

Year	Description	Contract Term		
		3 Years	5 Years	7 Years
1	Net 30 days from the date of invoice	\$46,848	\$38,836	\$34,098
2	1 year after payment of Year 1, net 30 days	\$48,254	\$40,001	\$35,121
3	1 year after payment of Year 2, net 30 days	\$49,702	\$41,201	\$36,175
4	1 year after payment of Year 3, net 30 days	N/A	\$43,261	\$37,984
5	1 year after payment of Year 4, net 30 days	N/A	\$45,425	\$39,883
6	1 year after payment of Year 5, net 30 days	N/A	N/A	\$42,276
7	1 year after payment of Year 6, net 30 days	N/A	N/A	\$44,812
TOTAL		\$144,804	\$208,724	\$270,349

Pricing: Option 2 IBIS Acquisition, Triage and ClearCase Solution

Description	Contract Term		
	3 Years	5 Years	7 Years
Price for the IBIS Solution Contract	\$230,767	\$332,573	\$430,852
Bundle Discount (12%)	(\$27,692)	(\$39,909)	(\$51,702)
TOTAL PRICE (USD)	\$203,075	\$292,664	\$379,150

Payment Schedule

Year	Description	Contract Term		
		3 Years	5 Years	7 Years
1	Net 30 days from the date of invoice	\$65,701	\$54,454	\$47,821
2	1 year after payment of Year 1, net 30 days	\$67,672	\$56,088	\$49,256
3	1 year after payment of Year 2, net 30 days	\$69,702	\$57,771	\$50,733
4	1 year after payment of Year 3, net 30 days	N/A	\$60,659	\$53,270
5	1 year after payment of Year 4, net 30 days	N/A	\$63,692	\$55,933
6	1 year after payment of Year 5, net 30 days	N/A	N/A	\$59,289
7	1 year after payment of Year 6, net 30 days	N/A	N/A	\$62,848
TOTAL		\$203,075	\$292,664	\$379,150

NOTES:

1. Pricing in this proposal includes security components as mandated by ATF.
2. The bundle discounts included in this offer are contingent upon the customer maintaining an active and valid agreement with LeadsOnline. If one or more product subscriptions expire, the discount will no longer be applicable.
3. The delivery of the BRASSTRAX equipment will be dependent on Technology Readiness Level (TRL) and approval from ATF for the newest generation of IBIS equipment and software. Forensic Technology will not be able to install and connect to NIBIN any components that have not been previously approved by ATF.
4. It is assumed that the analysis of the correlation results will be performed at another location or another agency where a MATCHPOINT Analysis Station for Cartridge Cases is available.
5. The PAG800 includes one (1) year of support. After this time, the Customer will need to contact the manufacturer Projectina for additional coverage.

NOTES – Continued:

6. The Customer has confirmed exemption from sales tax and will provide Forensic Technology with a valid exemption certificate. As such, the pricing above excludes all sales taxes. If sales tax has been erroneously excluded, the Customer will be responsible for paying such tax to the appropriate authorities, as well as any interest and/or penalties related thereof.

By issuing a purchase order or signing a contract referring to this Proposal, Customer agrees to be subject to the terms contained herein and:

- IBIS Solution Standard Terms and Conditions attached hereto as Schedule 1
- IBIS Solution Scope of Services attached hereto as Schedule 2
- IBIS Support & Services Plan attached hereto as Schedule 3
- ClearCase Solution Data Sheet attached hereto as Schedule 1 (Version 2)
- ClearCase Support & Services Plan attached hereto as Schedule 2 (Version 2)
- ClearCase Solution Terms and Conditions attached hereto as Schedule 3 (Version 1)

(collectively, the “**Proposal Terms**”).

Customer’s purchase order and/or contract together with this Proposal and its Schedules shall form the “**Agreement**”. The Agreement constitutes the entire agreement between the parties and supersedes any prior or contemporaneous negotiations or agreements, whether oral or written, related to this subject matter. No modification or waiver of any term of this Agreement is effective unless both parties agree in writing to special conditions applicable to this Agreement.

Unless specifically agreed in writing by LeadsOnline, in case of a conflict between the terms of a Customer purchase order and/or contract and the terms of this Proposal, the terms of this Proposal shall prevail.

Your Contact at LeadsOnline

Should you have any questions, please do not hesitate to contact Ms. Rebecca Foerman at +1 972 331 8767 or via e-mail at Rebecca.foerman@leadsonline.com. We look forward to your reply.

Attachments:

- IBIS Solution Standard Terms and Conditions attached hereto as Schedule 1
- IBIS Solution Scope of Services attached hereto as Schedule 2
- IBIS Support & Services Plan attached hereto as Schedule 3
- ClearCase Solution Data Sheet attached hereto as Schedule 1 (Version 2)
- ClearCase Support & Services Plan attached hereto as Schedule 2 (Version 2)
- ClearCase Solution Terms and Conditions attached hereto as Schedule 3 (Version 1)

1 Standard Terms and Conditions

1.1 Proposal/Offer Validity Period

In accordance with the current scope of the project and requirements, this proposal is designed to provide up to date information on our products and/or services and related prices. As such, all information contained within is valid as at the date of issuance of this proposal and is subject to withdrawal or amendment by Forensic Technology, at any time prior to written acceptance by the Customer.

The prices quoted in this proposal are based on current market conditions and pricing from suppliers at the time of issuance.

Notwithstanding Customer's approval of this proposal, the prices quoted in this proposal are subject to automatic increase based on increase in supply chain costs, without the need for prior consent from the Customer. Such adjustments may result from increases in raw materials, transportation, and applicable tariffs or duties imposed on products and/or services related to the supply chain.

Forensic Technology will provide the Customer with written notice of any price increase at least five (5) business days prior to the effective date of the new pricing. Automatic price increase will not exceed 20% of the quoted price.

1.2 Currency

All prices are quoted in **United States dollars**.

1.3 Payment Terms

Forensic Technology will invoice the Customer upon shipment from our location. The payment will be due 100% net thirty (30) days from the date of our invoice as follows:

1.4 Delivery

Standard hardware delivery and installation lead times are between three (3) and six (6) months after receipt and acceptance of purchase order. Occasionally delays in parts delivery from our suppliers are experienced, therefore delivery will be confirmed upon receipt and acceptance of purchase order. Expedited delivery lead times of less than six (6) months may be possible depending on availability; an expedited delivery fee can be quoted upon request.

The delivery and installation date at the Customer site will depend on availability of the equipment on-site as well as site readiness, including the installation of all required communication lines. For NIBIN connectivity, installation by ATF of JUTNet communication lines is mandatory before the equipment delivery and installation can be fully completed. Upon receipt and acceptance of the Customer's purchase order, Forensic Technology will notify ATF accordingly.

In parallel, the Customer should begin the necessary site preparation in conjunction with Forensic Technology. Delays related to installation of JUTNet communication lines can be up to several months; it is therefore encouraged to begin working with ATF as soon as possible to schedule installation.

1.5 Shipping, Duties, Taxes and Fees

The equipment will be shipped **DDP Customer Premises (Incoterms® 2020), unloaded**. Forensic Technology will be responsible for shipping the goods from its factory to the installation site, for all charges related to exportation, customs clearance and importation of the goods, as well as duties and taxes related thereto, and for unloading the shipment on the Customer's loading dock. **The quoted price excludes withholding taxes (if applicable), as well as storage fees, which will be for the Customer's account.**

1.6 Property Risk of Loss

Risk of loss of the equipment shall pass to the Customer when the equipment arrives at the point of delivery, regardless of completion of on-site Test Procedure and other services required under the contract.

1.7 Initial Term and Renewal

The initial term of the IBIS Solution shall be for a minimum period of three (3) years commencing after completion of the on-site test procedure.

The IBIS Solution may be renewed for successive terms of one (1) year each (or multiple years as mutually agreed upon in writing by the parties at the then current rate), but no more than seven (7) cumulative years in total, in accordance with the following procedure: Forensic Technology shall provide the Customer with a renewal notice stating the renewal fees, terms, and conditions for the next successive renewal term approximately ninety (90) days prior to the expiration date of the then current term.

The Customer acknowledges that the IBIS Solution fees, terms and conditions, and service levels hereunder are subject to change and that such fees, terms and conditions, and service levels may vary in successive renewal terms from those indicated in this Proposal.

1.7.1 Termination

The Customer agrees that its right to use the IBIS equipment under the IBIS Solution will terminate in the event of a material breach, including a material breach of the terms of the IBIS Solution, failure to pay any sums to Forensic Technology when due, or failure to renew the IBIS Solution prior to expiration of the then current term unless other arrangements have been agreed to between the parties. In the event of a breach of Forensic Technology's intellectual property rights, Forensic Technology at its sole discretion may terminate the IBIS Solution immediately upon written notice to the Customer. In the event of termination, the Customer's access to the IBIS equipment and software will be terminated, and Forensic Technology will disable the Customer's access to the IBIS equipment. Forensic Technology will then proceed with the retrieval of the equipment. The Customer agrees that Forensic Technology shall not be liable to the Customer nor to any third party for any suspension of the IBIS Solution resulting from the Customer's nonpayment of the IBIS Solution fees as they become due.

1.7.2 Modification to or Discontinuation of the IBIS Solution

Upon reasonable notice to the Customer, Forensic Technology reserves the right at its discretion to modify, temporarily or permanently, the IBIS Solution (or any part thereof). In the event that Forensic Technology modifies the IBIS Solution model in a manner which is not acceptable to the Customer, the Customer shall have the right to terminate the IBIS Solution and receive a pro-rata refund of the annual IBIS Solution fees paid for the then-current term.

The Customer acknowledges that Forensic Technology reserves the right to discontinue offering the service at the conclusion of the Customer's then current term. The Customer agrees that Forensic Technology shall not be liable to the Customer or to any third party for any modification of the IBIS Solution as described in this section.

1.7.3 No Use by Third Parties

Use by anyone other than the Customer of the IBIS Solution and documentation thereof is prohibited, unless pursuant to a valid assignment of the Customer's rights and obligations of the IBIS Solution, which must be agreed to by Forensic Technology. The Customer is authorized to allow trained users from other agencies in its geographic area to use the equipment; however, the Customer shall be responsible for those users (including any damages that could be suffered by the equipment) as if they were users from the Customer's agency.

1.7.4 Customer Obligations

The Customer acknowledges and agrees that Forensic Technology's duties and ability to perform its obligations to the Customer shall be predicated and conditioned upon the Customer's timely performance of and compliance with the Customer's obligations hereunder, including, but not limited to:

- The Customer agrees to pay all sums due when they are due pursuant to the payment terms for implementation, and ongoing annual IBIS Solution fees. Actual access and use of the IBIS equipment shall constitute evidence that the IBIS Solution is active, and the final implementation payment is due.
- The Customer agrees to use reasonable efforts to timely perform and comply with all its obligations, including providing assistance to Forensic Technology, as needed.
- The Customer or any other third party must not alter the system's configuration, either by installing hardware/software or modifying system parameters. Should any modifications be performed by any party other than Forensic Technology, Forensic Technology reserves the right to immediately terminate the IBIS Solution.
- Unless otherwise expressly agreed in advance in writing by Forensic Technology, the Customer shall not authorize or appoint any contractors, subcontractors, original equipment manufacturers, value added integrators, systems integrators, or other third parties to operate, or have access to any part of the IBIS equipment.
- The Customer shall comply with all applicable laws, rules and regulations relating to the goods and services provided hereunder.

1.8 No Warranty and Limitation of Liability

- THE IBIS SOLUTION IS PROVIDED 'AS IS' WITHOUT WARRANTY. FORENSIC TECHNOLOGY DISCLAIMS ALL WARRANTIES, INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY, TITLE, AND FITNESS FOR A PARTICULAR PURPOSE. WHILE FORENSIC TECHNOLOGY TAKES REASONABLE PHYSICAL, TECHNICAL, AND ADMINISTRATIVE MEASURES TO SECURE THE IBIS SOLUTION, CUSTOMER UNDERSTANDS THAT THE IBIS SOLUTION MAY NOT BE ERROR FREE, AND USE MAY BE INTERRUPTED.

- While Customer acknowledges that the IBIS Solution may not be error-free and may not fully meet Customer's expectations, Forensic Technology does warrant that the IBIS Solution is free from defects that will substantially affect performance, and that it has used commercially available tools designed to discern that no viruses or other security defects are present. Forensic Technology further warrants that the IBIS Solution will function substantially in accordance with the IBIS Solution Description set forth in this Proposal. Forensic Technology will not intentionally cause or introduce any defect, virus, Trojan horse, spyware, malware, or other program code designed to erase, disable, or otherwise harm or interfere with Customer's equipment, data, or other programs.
- Forensic Technology cannot control the decisions and actions of Customer. Forensic Technology expressly disclaims and does not undertake or assume any duty, obligation or responsibility for any decisions, actions, reactions, responses, inaction by Customer or any other party as a result of or reliance on, in whole or in part, any use of the IBIS Solution or information derived from it, or for any consequences or outcomes including death, injury, loss or damage to any property arising from or caused by any such actions decisions, reactions, responses, or inaction.
- EXCLUSION OF INDIRECT DAMAGES. TO THE MAXIMUM EXTENT ALLOWED BY LAW, FORENSIC TECHNOLOGY IS NOT LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT (INCLUDING, WITHOUT LIMITATION, COSTS OF DELAY; LOSS OF OR UNAUTHORIZED ACCESS TO DATA OR INFORMATION; AND LOST PROFITS, REVENUE, OR ANTICIPATED COST SAVINGS), EVEN IF IT KNOWS OF THE POSSIBILITY OR FORESEEABILITY OF SUCH DAMAGE OR LOSS.
- TOTAL LIMIT ON LIABILITY. TO THE MAXIMUM EXTENT ALLOWED BY LAW FORENSIC TECHNOLOGY'S TOTAL LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT (WHETHER IN CONTRACT, TORT, OR OTHERWISE) DOES NOT EXCEED THE AMOUNT PAID BY CUSTOMER WITHIN THE 12-MONTH PERIOD PRIOR TO THE EVENT THAT GAVE RISE TO THE LIABILITY, EXCEPT THAT THE ABOVE LIMITATION DOES NOT APPLY TO CUSTOMER'S PAYMENT OBLIGATIONS FOR THE IBIS SOLUTION.

1.9 Connection to NIBIN

This proposal assumes that the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) will grant the Customer access to the National Integrated Ballistic Information Network (NIBIN), a NIBIN-IBIS Data Concentrator and a NIBIN-IBIS Correlation Server. A valid Memorandum of Understanding (MOU) between the agencies must be in place and be maintained throughout the agreement period in order to remain on NIBIN.

1.10 Law and Jurisdiction

This Proposal and any contract arising from this Proposal is governed by the laws of the state where Customer is located (without regard to conflicts of law principles) for any dispute, between the parties or relating in any way to the subject matter of this proposal and any contract arising from this Proposal. Any suit or legal proceeding must be exclusively brought in the federal or state courts for the county where Customer is located, and each party submits to this personal jurisdiction and venue. Nothing in this Proposal and any contract arising from this Proposal prevents either party from seeking injunctive relief in a court of competent jurisdiction.

1.11 Termination for Convenience

Upon written notice from the Customer, should any contract resulting from this Proposal be terminated for the convenience of the Customer, Forensic Technology shall be entitled to compensation from the Customer, as follows:

- If the termination notice is received prior to the equipment being packed at the factory, the Customer shall pay Forensic Technology 35% of Year 1 contract value, as well as any costs incurred to put in place and cancel any bonds or other sureties required by the Customer.
- If the termination notice is received after the equipment is packed and/or shipped, but prior to installation at the Customer's site, the Customer shall pay Forensic Technology 75% of Year 1 contract value. In addition, the customer will also reimburse Forensic Technology for the costs of crating and shipping the equipment to the Customer's site and back to Forensic Technology, as well as any costs incurred to put in place and cancel any bonds or other sureties required by the Customer.

The contract cannot be terminated once the equipment is installed at the Customer's site.

1.12 Force Majeure and Other Excusable Delays

Forensic Technology shall not be liable for any delay or failure to perform any of its obligations hereunder due to causes beyond its control and without its fault or negligence, whether foreseeable or not. Such causes shall be deemed to include, but not be limited to: acts of God or the public enemy; national emergencies, war, civil disturbances, insurrection or riot; strikes, lockouts, or any other industrial disputes; fire, explosion, flood, earthquake or other catastrophes; energy shortages; serious accident, epidemic or quarantine restriction; embargoes, allocations necessitated by material shortages, delays in deliveries by Forensic Technology's suppliers or subcontractors, or failure of transportation or network facilities; or any law, order, regulation, direction or request of any government which have effect on the contract resulting from this Proposal.

Forensic Technology shall not be responsible for any delay providing any service that is caused by Customer's non-compliance with the terms of the contract resulting from this Proposal or that is caused by non-functional communication lines and that is not a system-related problem.

1.13 Software License Agreement

Use of the IBIS equipment is subject to a software license agreement, which resides on the machine. Users are required to accept the agreement prior to having access to the system. License fees to use all software provided with the system are included in the price of the agreement. In consideration for and subject to the payment of the annual fees, the Customer is granted a non-transferrable, non-exclusive and terminable license ("License") to use the IBIS equipment.

1.14 Data Ownership

Customer owns the data generated by the IBIS Solution (the "Data"), and by using the IBIS Solution, Customer grants Forensic Technology a worldwide, non-exclusive, royalty-free and transferable license to access, reproduce, modify, and display the Data, share with third parties and to enable Forensic Technology to develop, test, and support its services and offerings.

Forensic Technology complies with all applicable privacy laws and other laws aimed at protecting personal information. Forensic Technology uses the required security controls and procedures to protect personal information collected, received from third parties and stored.

1.15 Privacy of Personal Data

Forensic Technology complies with all applicable privacy and other laws designed to protect personal information. Forensic Technology uses security controls and procedures necessary to protect personal information collected, received from third parties and stored by Forensic Technology.

Unless required by law, Forensic Technology does not share, and does not intend to share, with partners, other customers or third parties, personal data that it may possess and collect through its many business operations. We use personal data only to contact individuals in the course of their normal business activities and in our marketing activities. At any time, individuals may request that their contact information be removed from our database or they may opt out of receiving future marketing campaign emails.

1.16 Anti-Bribery

Forensic Technology's policy is to conduct all of its business in an honest and ethical manner, adopting a zero-tolerance approach to bribery and corruption and committing to:

- Act professionally, fairly and with integrity in all its business dealings and commercial relationships wherever it operates, and
- Implement and enforce effective systems to prevent bribery.

Forensic Technology represents, warrants and agrees that it will comply with all applicable anti-bribery laws, including the U.S. Foreign Corrupt Practices Act ("FCPA"). Forensic Technology shall not offer, give, or agree to give any Customer employee or Customer official a gratuity or an offer of employment in connection with any decision, approval, recommendation, or any purchase request, influencing the content of any specification or procurement standard or a contract or subcontract or any solicitation.

The Customer represents, warrants and agrees that it will comply with all applicable anti-bribery laws, including the Federal Anti-Bribery Statute and any other state, local laws, regulations or rules it may be subject to, including laws, regulations or rules relating to gift and hospitality.

2 Scope of Services

This section details the services related to equipment deployment.

2.1 Site Survey

Forensic Technology requires that the Customer complete a Site Survey ahead of equipment shipment. The purpose of this survey is to verify that the site selected by the Customer for the installation of the system complies with the site requirements described in the Facility Requirements Overview.

Elements to be verified include, but are not limited to:

- Floor plan with dimensions of the proposed location (Forensic Technology may require photographs to be submitted)
- Confirmation of network and electrical systems
- Description of environmental factors, for example: temperature, humidity, dust free environment, and exposure to direct sunlight

The assigned Project Manager will provide the Customer with the Facility Requirements and will be available to answer questions that arise.

If the Customer finds that the results of the Site Survey are unsatisfactory, Forensic Technology will outline recommendations to ensure the site is ready to receive the system.

NOTE: If, at installation time, one or more sites do not fully meet facility requirements, and the technician must return on-site or extend their visit to complete the installation, all additional expenses (labor, travel, living, etc.) incurred by Forensic Technology will be for the Customer's account.

2.2 Equipment Transport and Delivery

At contract award or shortly thereafter, the Customer will be asked for information to accelerate and optimize the delivery process as follows:

- Detailed consignee information (contact names, addresses and coordinates)
- Information on customs clearance and importation (process, preferred customs agent if any)
- Documentation requirements
- Any other pertinent information

After successful factory tests, the system will be disassembled, packed and delivered to the Customer for installation by Forensic Technology qualified personnel. The Customer will be responsible for supplying suitable off-loading facilities, forklift, dolly, and other moving equipment.

2.3 Installation

The installation of the proposed system at the Customer-prepared site will be concluded within one (1) working day.

NOTE: This proposal assumes the Customer will provide one (1) able-bodied person to assist the Forensic Technology field technician with equipment lifting during the installation. The Customer must assign and provide the person's name to Forensic Technology prior to the planned installation date. The Customer will be responsible for ensuring this person has adequate bodily injury insurance coverage. If the Customer cannot provide this person, Forensic Technology will be required to send two (2) field technicians and charge the cost to the Customer.

2.4 On-Site Test Procedure

Following the installation of the system at the Customer site, Forensic Technology will execute a Test Procedure. Upon the successful completion of this on-site Test Procedure, the system shall be deemed functional, and the Customer's authorized personnel shall be required to sign the *Certificate of Conformance and Final Customer Acceptance* form. The agreement period commences upon the successful completion of the on-site Test Procedure.

2.5 Training – Manufacturer's Recommendation

To maximize the Customer's investment in the IBIS technology, Forensic Technology strongly recommends that all system operators be trained by a Forensic Technology- or NIBIN-certified instructor prior to use.

This will ensure that the installed technology achieves the expected results and meets its intended purpose. Completing system training with a certified instructor also facilitates receipt of support and assistance from Forensic Technology's Global Customer Service team.

2.6 Equipment Refresh

As part of the IBIS Solution, LeadsOnline is committed to ensuring that forensic investigative equipment remains current and optimized, enabling investigators and technicians to perform the most efficient and accurate casework. To uphold this commitment, LeadsOnline agrees to replace or refresh the hardware included in the IBIS Solution upon the seventh (7th) anniversary of the initial deployment of the equipment.

The equipment eligible for replacement or refresh will encompass all components explicitly listed in the accepted Purchase Order. The replacement hardware will be shipped to the customer's designated location as soon as commercially practicable following the seventh (7th) anniversary date, provided the customer maintains an active IBIS Solution contract at that time.

For avoidance of doubt, eligibility for the equipment replacement or refresh is contingent upon the customer's adherence to the terms of the IBIS Solution, including maintaining an active contract through the date of replacement or refresh. The replaced hardware provided under this commitment will meet or exceed the performance standards of the originally deployed equipment, reflecting advancements in technology or equivalent specifications.

2.7 Facility Requirements Overview

This section provides an overview of the IBIS facility requirements. Forensic Technology will provide the Customer with the formal facility requirements documentation prior to the start of the project.

2.7.1 Storage Requirements

In the event that the system(s) will be kept in Customer-provided storage prior to installation, the storage facility will need to have, at all times, a temperature between 0 and 50 degrees Celsius (32 and 122 degrees Fahrenheit) with a relative humidity between 50% and 70%.

2.7.1.1 Crate Dimensions

The equipment is delivered in wooden crates with the following dimensions:

Option	Equipment	Dimensions (W x L x H) (in) / Weight (lb)	
		Crate 1	Crate 2
1. & 2.	IBIS Acquisition & Triage Solution	31 X 24 X 40	35 X 73 X 40
		245 lb	400 lb

2.7.2 Environment

Air conditioning is mandatory. The Customer must maintain, at all times, the temperature of the room(s) housing the system between 15 and 30 degrees Celsius (60 to 86 degrees Fahrenheit) with a relative humidity between 50% and 70%.

Forensic Technology recommends that the system be installed in a relatively dust-free operating environment. Carpeting is not recommended.

2.7.3 Footprint

The footprint required for each major component is detailed below:

Equipment	Footprint
BRASSTRAX Acquisition Station	The BRASSTRAX Acquisition Station can be installed on a sturdy table or desktop, which is to be supplied by the Customer. Both the table and work desk need to be next to each other and when combined with the operator's chair and access space require a footprint of W91" x D97" x standard room height.
PAG800 Stereo Zoom Microscope	The PAG800 Stereo Zoom Microscope can be installed on a table, desk or working bench supplied by the Customer. Its footprint is approximately W12" x D12" x H18" without camera.

2.7.4 Power Source Requirements

The power source required for each major component is detailed below:

Equipment	Circuit Breaker Rating	Approx. Heat Dissipation (BTU Per Hour)
BRASSTRAX Acquisition Station	2000 VA	4700
PAG800 Stereo Zoom Microscope	n/a	

NOTE: All the equipment above uses either a 100 – 120 VAC 60 Hz or a 220 – 240 VAC 50 Hz single phase power source.

2.7.5 Communication Lines

ATF will furnish the communication lines needed for Forensic Technology to provide remote technical support and for networking with other IBIS Systems.

NOTE: Forensic Technology will not be liable for the lack of technical support to the Customer due to unsuitable communication lines.

2.7.6 Local Area Network (LAN)

The various components of the proposed system are interconnected via a fast Ethernet (100Base-T) LAN. Following are the connectivity requirements:

- If all the system components are to be installed in the same room and the length of the LAN cable run does not exceed 30m (100'), Forensic Technology will be able to provide the hardware, and the labor needed to set up the LAN.
- If there is one or more system components to be installed in the same building but at different locations (i.e., not in the same room), then Forensic Technology will require collaboration from the Customer's local IT and building maintenance staff to facilitate the installation. The network infrastructure should be Category 5- or 6-compliant and terminated with an RJ-45 connector. Any network point provided should be within 2m (79") of the component.

3 IBIS Support & Services Plan

The proposed IBIS Solution includes **wide-coverage warranty** (parts and labor) that commences upon the successful completion of the On-Site Acceptance, or three (3) months from the date of shipment, whichever occurs first.

Forensic Technology's Support & Services Plan ensures that a Customer investment yields exceptional results by maintaining the IBIS components at an optimal performance standard.

The Support & Services Plan includes:

- 24/7 Access to IBIS Solution
- Continuous Remote Software Upgrades
- IBIS Application Updates
- User Documentation
- Global Customer and Technical Support
- Custom User Reporting and Analysis
- Annual Status Reports
- Proactive Performance Warning System
- Performance Hardware Upgrades
- Workstation Refresh
- Defective Hardware Replacement
- Performance Hardware Upgrades
- Preventative Maintenance Visits
- Ongoing User Training and Development
- Interactive e-Learning
- Customer Care and Virtual Coaching

The Support & Services Plan coverage does not extend to include the cost of any repairs due to abuse or misuse of the system's software and/or hardware by the Customer. In such cases, Forensic Technology reserves the right to void any outstanding support agreement. Furthermore, Forensic Technology does not guarantee that any corrective action taken following system abuse or misuse will assure the integrity of the user data.

Forensic Technology can only provide timely and diligent service (diagnostics, repairs, software upgrades, software patches, etc.) with the presence of recommended and functional service communication lines.

Forensic Technology is not responsible for nonfunctional communication lines due to any reason other than a system-related problem.

For more details of the Support and Services Plan, please refer to the following link: [Support and Services Plan](#).

February 24, 2025

Abilene Police Department

4565 S. 1st
Abilene, TX 79602

Subject: Sole Source Letter

To whom it may concern:

The IBIS® ClearCase™ Solution as well as the Quantum 3D Microscope™ (Q3M) and the Integrated Ballistic Identification System (IBIS®) use technology that encompass several patents protected in the United States and throughout the world. The Q3M is powered by IBIS® 3D Technology that has been adapted to a new purpose and has been augmented with new capabilities.

As such, manufacturing and servicing of all ClearCase™, Q3M and IBIS®-related products require access to proprietary and commercially sensitive information that is only accessible to employees of **Forensic Technology (Canada) Inc.** and its affiliate company **Forensic Technology Inc.** (hereinafter collectively referred to as **Forensic Technology**).

Consequently, only Forensic Technology, the exclusive manufacturer of IBIS® and Q3M, can provide their proprietary products, IBIS® BRASSTRAX™, IBIS® BULLETRAX™, IBIS® MATCHPOINT™, IBIS® Data Concentrator, IBIS® Correlation Engine, Q3M and ClearCase™, as well as maintenance, upgrades and services, including data migration, moving and training services pertaining thereto.

Furthermore, IBIS®, currently in use in the United States under the ATF NIBIN program, is the only technology that has undergone extensive testing and complies with the security standards needed for integration into NIBIN. Other ballistic identification technologies are not compatible with NIBIN.

Sincerely yours,



Stacy Stern,
Chief Revenue Officer (CRO)

SCHEDULE 1

The IBIS CLEARCASE SOLUTION

Introduction

LeadsOnline is committed to enhancing the capabilities of law enforcement agencies and forensic laboratories through constant research and development of advanced investigative technologies. For more than 30 years, our IBIS (Integrated Ballistic Identification System) solution has been internationally renowned and is the leading technology used to power ballistic identification networks around the globe. Law enforcement agencies rely on it for advanced 3D imaging and analysis to process evidence from gun crimes.

IBIS is the sole method approved for acquiring ballistic imagery and extracting electronic signatures for storage in NIBIN, the National Integrated Ballistic Information Network managed by the U.S. Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). Our advanced IBIS algorithms compare extracted signatures among millions of previously acquired exhibits to reveal the most likely matches to establish case links. A match found in NIBIN provides an investigative lead, making collaboration among agencies across jurisdictions possible.

Based on the proven IBIS technology, IBIS ClearCase is our latest innovation and a groundbreaking advancement in crime gun investigation. It is the only solution that fully automates the triage of fired cartridge cases (FCCs), delivering fast, unbiased and reliable results: it tells investigators the number and caliber of firearms used in an incident, as well as the best candidates to submit to NIBIN.



Figure 1 - ClearCase Acquisition Unit

What is ClearCase?

ClearCase is a fully automated cartridge case triage solution that accelerates crime gun investigations with ease and proven precision. Built on the same proven algorithms used by IBIS, the world's leading ballistic identification technology, ClearCase is a revolutionary solution that *Forensic Technology (Canada) Inc., a company of the LeadsOnline group* owns the following trademarks: *IBIS®*, *ClearCase™*, *LeadsOnline™*

streamlines the triage of cartridge cases collected from a crime scene. Within minutes—and without waiting on external resources or specially trained technicians—it enables investigators to capture exhibit images and location data at a crime scene, determine the number and caliber of firearms used in an incident and identify the ideal casings for submission to NIBIN.

ClearCase's key features and benefits include:

- Ease of use, no specialized training required to triage cartridge casings from a crime scene and integrate the exhibits into existing workflows for evidence processing
- Mobile app for iOS and Android to take photos of casings at the scene, including each exhibit's location via GPS
- NFC tags for quickly and correctly logging exhibits through the app; optional sterile tubes and tamperproof seals available to preserve DNA and other trace evidence
- Stationary acquisition unit for law enforcement agency or lab environments, with an intuitive touchscreen and infinite-loop carousel to process an unlimited number of casings
- Detailed, high-resolution 3D imaging of all collected casings with data processing based on the same advanced algorithms used by IBIS

Summary of results indicating the number of firearms and calibers in addition to the ideal candidates to submit to NIBIN; detailed report in PDF format includes a visual overview of the entire incident based on the GPS data.

Why choose ClearCase?

Gun crime investigations depend on the swift processing of evidence, especially FCCs, to get the firearms and their users off the street. But the current process for triaging casings for submission to NIBIN is predominantly manual and reliant on the availability of trained technicians. Furthermore, some cartridge cases can't be triaged until other evidence—DNA, fingerprints and gunshot residue—is processed, which can take weeks or even months. This lag time means offenders remain at large with the ability to shoot again.

ClearCase was designed to complement the NIBIN program by reducing ballistic analysis backlogs, while also enabling law enforcement to get simple but essential answers faster regarding their ballistic evidence. Drawing on IBIS's technology and its decades of use, ClearCase delivers fast, objective and reliable investigative insights so leads can be pursued and cycles of violence disrupted. It streamlines the entire triage process.

The solution is easy to operate, including a mobile app and stationary acquisition unit with an intuitive user interface and carousel that can process an unlimited number of casings. ClearCase doesn't require any specialized training, so detectives can use it to effectively triage recovered casings and allow lab technicians to focus on hit confirmation and other critical tasks. It easily integrates with existing agency procedures and supports workflows to preserve DNA and other trace evidence during triage.

Quick access to investigative leads is vital. ClearCase equips your agency to act fast, helping prevent additional crimes by getting evidence processed and submitted at unprecedented speed. It also integrates with other investigative solutions that are part of the LeadsOnline platform to advance more cases faster from the crime scene to the courtroom.

Forensic Technology (Canada) Inc., a company of the LeadsOnline group owns the following trademarks: IBIS®, ClearCase™, LeadsOnline™

ClearCase Solution as a Service

With ClearCase, the latest generation of IBIS technology is accessible and affordable to agencies and labs of all sizes. Delivered via a solution-as-a-service (SolaaS) model for an annual fee, it is the most effective way for customers to procure state-of-the-art ballistic analysis technology, including hardware, software, training and 24/7 customer support. Upgrades and continuous monitoring also are included, ensuring ClearCase always operates optimally in providing investigative leads.

Key Benefits of ClearCase SolaaS:

Lower Upfront Costs: Access revolutionary ballistic identification technology as a predictable, manageable annual operating expense rather than a large capital expenditure.

Simplified Management: Hardware, software, training, support and upgrades are consolidated within one contract to simplify procurement, reduce administrative overhead, and facilitate easy renewal.

Continuous Innovation: Customers always have access to the latest features, security enhancements, and performance improvements without disruptions or additional costs.

Easy Maintenance: Hardware monitoring/upkeep and software patches and upgrades are included, making it easy to keep the system up to date and avoid obsolescence.

Ongoing Support: Technical support is available 24/7 via email or phone, so customers never have to worry about service lapses or gaps.

ClearCase gives agencies and labs access to the latest ballistic analysis technology so they can focus on solving gun crimes and improving public safety. Its availability as a SolaaS increases affordability while reducing the complexity of managing the supporting infrastructure. With ClearCase, agencies can advance more cases faster to reduce gun violence with intelligence-led policing.

ClearCase Requirements

Requirements

ClearCase requires the following conditions be met by the Customer to ensure optimal performance:

Storage Requirements

In the event that the system(s) will be kept in Customer-provided storage prior to installation, the storage facility will need to have, at all times, a temperature between 32- and 122-degrees Fahrenheit (0 and 50 degrees Celsius) with a relative humidity between 50% and 70%.

Forensic Technology (Canada) Inc., a company of the LeadsOnline group owns the following trademarks: IBIS®, ClearCase™, LeadsOnline™

Crate Dimensions

The ClearCase Acquisition Station is delivered in wooden crates and the dimensions are as follows per unit:

Equipment	Dimensions (W x L x H) (in) / Weight (lb)
ClearCase Acquisition Station	30 X 20 X 35
	55 lb

Environment

Air conditioning is mandatory. The Customer must maintain, at all times, the temperature of the room(s) housing the system between 60 to 86 degrees Fahrenheit (15 and 30 degrees Celsius) with a relative humidity between 50% and 70%.

LeadsOnline recommends that the system be installed in a relatively dust-free operating environment. Carpeting is not recommended.

Footprint

The footprint required for each major component is detailed below:

Equipment	Footprint
ClearCase Acquisition Station	The ClearCase Acquisition Station can be installed on a sturdy table or desktop, which is to be supplied by the Customer. Both the table and work desk need to be next to each other and when combined with the operator's chair and access space require a footprint of W48" x D72" x standard room height.

Power Source Requirements

The power source required for each major component is detailed below:

Equipment	Circuit Breaker Rating	Power Consumption	Approx. Heat Dissipation (BTU Per Hour)
ClearCase Acquisition Station	1500 VA	60W	205

NOTE: ClearCase Acquisition Station uses either a 100 – 120 VAC 60 Hz or a 220 – 240 VAC 50 Hz single phase power source.

Communication Lines

The Customer must provide and maintain at its cost one (1) high-speed Internet line (see specifications below) for communication with servers. The same high-speed Internet line is used for remote technical support, assuming the bandwidth requirements listed below are met.

Specifications for High-Speed Internet Line	
Type	High speed internet with upload speeds of at least 2 Mbps at the client's discretion
Service Level Agreement	95% availability recommended to ensure optimal network performance and high-quality service
Line Speed for Network of Systems	Minimum of 2 Mbps download and upload, with contention ratio of not more than 20:1
IP Address Assignment	Statically configured or dynamically assigned (but IP address must not change)
Physical Connection	Ethernet RJ-45
Other Requirements	The service provider equipment (e.g., modem) must not be configured with any security (i.e., no firewall) that impedes outgoing communication to our servers

Local Area Network (LAN)

The proposed system communicates via a Fast Ethernet (100Base-T) LAN with the following connectivity requirements:

- The LAN cable length provided by LeadsOnline is 6' (feet), therefore the distance to the LAN connector and the system components (installed and to be installed) should not exceed 6' (feet).

SCHEDULE 2

ClearCase Solution

Support & Services Plan

This document describes the scope of support and services offered by LeadsOnline for the ClearCase Solution.

The SafeGuard Support & Services Plan ensures that a Customer's investment yields exceptional results on a consistent basis by maintaining the ClearCase Acquisition StationSolution at an optimal performance standard.

LeadsOnline strives to achieve excellence in delivering customer service. Our mission is to provide Customers with first- class services that exceed industry standards for quality, security, and Customer satisfaction. To reach this goal, LeadsOnline has become ISO- certified, models its support services on Information Technology Infrastructure Library (ITIL) best practices, and utilizes customer care activities to allow direct access to the LeadsOnline Support Management Team.

Services	Details
Support	
Tier-1 Support Calls 24/7 - <i>(See Section 1)</i>	Included
Email Support - <i>(See Section 1)</i>	Included
Technician Visit or Hardware Replacement - <i>(See Section 2)</i>	Included
Peripherals Coverage - <i>(See Section 3)</i>	Included
Training & Setup	
e-Learning Portal <i>(How-To-Videos / Documentation)</i> - <i>(See Section 8)</i>	Included
Live Online-Training - <i>(See Section 9)</i>	Only During the First Year
1-Day On-Site Training - <i>(See Section 10)</i>	Discounted Price
Webinars <i>(Periodic - By invite)</i> - <i>(See Section 11)</i>	Included
Maintenance & Data	
Software Feature Updates - <i>(See Section 12)</i>	Included
Software Bug Fixes - <i>(See Section 12)</i>	Included
Data Access, Storage & Retention - <i>(See Section 13)</i>	Only for the First Year
Consumable Offerings	
Additional Standard NFC Tags - <i>(See Section 5)</i>	Discounted Price
Additional LOCI Cases, THC & Tamperproof NFC Tags - <i>(See Section 5, 6 & 7)</i>	Discounted Price

Forensic Technology (Canada) Inc., a company of the LeadsOnline group owns the following trademarks: IBIS®, ClearCase™, LeadsOnline™

1. **Tier-1 Support Calls (24/7) & Email Support:** The ClearCase Solution is backed with a dedicated team placed globally to provide support 24/7 via calls or email. Our technicians are highly skilled, trained specifically to provide support for our proprietary solutions by diagnosing and addressing technical issues.
2. **Technicians Visit & Hardware Replacements:** We understand that proper operation of equipment is crucial. That is why we offer technician visits to customer sites to quickly fix any hardware-related issues that cannot be addressed via phone support. In the unlikely event of a complete system failure, we will send a replacement unit. The replacement hardware offered may be new or certified as refurbished within our facilities. Our support staff will determine the best option to restore system use within the earliest possible timeframe.
3. **Peripherals Coverage:** The ClearCase Solution is offered with accompanying peripherals that make the system work, including a RJ45 Ethernet Cable, Power Supply AC Adapter, USB Wi-Fi Adapter, Ruggedized Tablet and Triage Casing Holders (TCHs). *These peripherals are covered for technical issues that do not include any wear and tear or misuse. Replacement is possible for any equipment manufactured at our facilities or equipment that was supplied as part of the ClearCase Solution that is no longer covered by original manufacturer's warrant.
4. **Triage Casing Holders ("TCH"):** These are specially designed for use with the ClearCase Acquisition Station. They allow agencies to process evidence collected using existing methods (i.e., paper envelopes or plastic bags) by simply placing the collected cartridge case in the TCH, affixing the Standard NFC Tag that accompanies the evidence, and placing the TCH in the Acquisition Station. The TCHs are intended for reuse and currently support centerfire calibers with a diameter ranging from 5.56mm (.223 inches) to 12.7mm (0.50 inches) and with a maximum length of 45mm (e.g. 5.56x45mm - 5.56 NATO).
5. **Standard NFC Tags:** The ClearCase Solution is designed to seamlessly fit into agency's existing evidence collection workflow (i.e., paper envelopes or plastic bags) by use of Standard NFC Tags that are to be placed upon the collected evidence during the collection phase. These standard NFC Tags are for one-time use only and use NFC technology with an embedded unique ID that is used to identify one particular piece of evidence. When the collected evidence needs to be acquired, the cartridge case must be placed in our TCHs prior to the acquisition process. The same standard NFC Tag that was affixed to the evidence during the collection phase is then affixed under the TCH that holds the evidence for acquisition.
6. **LOCI Cases:** Our workflow is designed to also support the collection and processing of evidence using LOCI cases. These are sterile, pre-treated, and guaranteed DNA-free tubes manufactured by LOCI Forensics B.V. These cases are not intended for reuse and must be used with the Tamper-Proof NFC Tags designed to permanently seal the tube to preserve the integrity of the collected DNA evidence. Each LOCI case is fit for its intended purpose for a period of two (2) years and designed for collection of 1 (one) piece of evidence (i.e., Cartridge Case). Each LOCI case currently supports centerfire calibers with a diameter ranging from 5.56mm (.223 inches) to 12.7mm (0.50 inches) and with a maximum length of 45mm (e.g., 5.56x45mm - 5.56 NATO).

7. **Tamperproof NFC Tags:** Used to preserve the integrity of DNA, LOCI cases are to be used specifically with the Tamper-Proof NFC Tags designed to permanently seal the tube and make it visually evident if the tube is opened or tampered with once sealed. These Tamper-Proof NFC Tags are for one-time use only and use NFC technology with an embedded unique ID that is used to identify one particular piece of evidence.
8. **e-Learning Portal (How-To-Videos / Documentation):** A comprehensive online training platform is available to users with valid ClearCase Solution credentials to help self-learn the different components of the ClearCase Solution and workflow. The platform offers a variety of short and detailed videos, along with documentation to help understand, guide, and provide the best experience when using the ClearCase Solution.
9. **Live Online-Training:** Our ClearCase Solution is designed for simplicity so any user can easily learn and use the system comfortably. As part of our commitment to ease of use, our trainers will provide a live online training session to new user. This training session is only included during the first year and not part of subsequent years of renewals and extensions. Additional Live Online Training sessions can be purchased at extra costs at any time (priced at the time of request).
10. **In Person Training:** This is a separately purchased training session offered for agencies that prefer a face-to-face learning experience (priced at the time of request) and requires a minimum of 4-week advanced notice for arrangements. This training lasts one (1) day and is conducted by our trained staff or trainers at your facility. The requesting agency is responsible for assuring the equipment is up and running and that all attendees are present for training on the day of the scheduled training session.
11. **Webinars (Periodic - By invite):** As new features and updates are released, agencies would be invited to attend online webinars where they can share experiences, provide feedback and gain information about upcoming features or learn about newly released features and how to best use them. There is no pre-set timeframe or occurrence heartbeat for these webinars, however, all users will be informed well in advance about upcoming webinars so they can plan accordingly.
12. **Software Feature Updates & Bug Fixes:** We aim to provide solutions that are reliable, robust, and aligned with our users' needs. This means that we must constantly test, listen to user feedback, and address any issues found internally or reported by our users as soon as possible. This requires us to release patches, updates, and newer versions of our applications for the Mobile App, Web, Firmware, and the Acquisition Station to ensure agencies always get the latest fixes and a stable system free from interruptions.
13. **Data Access, Storage & Retention:** All data is securely stored and processed in the cloud using strict security and privacy rules. Communication between the ClearCase Solution and the cloud (e.g., AWS Servers) is encrypted using TLS 1.3 protocols and all data is stored using AES-256-GCM encryption via unique symmetric encryption keys on the servers. All stored data is retained for a period of one (1) year from the date it was saved. During that year, the system will notify the agency at pre-set intervals, reminding the user to create local backup of that data for self-archiving and record keeping.

SCHEDULE 3

ClearCase Solution Terms and Conditions

The following ClearCase Solution Terms and Conditions apply to the provision of services by LeadsOnline and exclusively govern the legal relationship between the Customer and LeadsOnline. It sets forth the legally binding rights and obligations of the Customer in relation to services provided by LeadsOnline. The Customer consents to be bound by these terms and conditions (the “Agreement”).

1. Payment Terms

1.1 ClearCase Solution fees shall be invoiced as follows:

- 1.1.1 for the first year of the term chosen by the Customer, before the start date of the ClearCase Solution Term;
- 1.1.2 for the additional years of the term chosen by the Customer, annually as of the start date of the term in the contract; and
- 1.1.3 for the additional terms, before the start of the subsequent years of the ClearCase Solution.

1.2 In case the Agreement auto renews or is renewed at the end of the ClearCase Solution Term (as defined hereunder in Section 2.1), thirty (30) days prior to the end of the then current term.

1.3 In the event payments are not received in due time, LeadsOnline reserves the right to charge interest on late payments at the applicable bank rate established by the Federal Reserve plus 3% per annum and to suspend the services of the ClearCase Solution.

1.4 In case the Customer is not tax exempted from the sales tax, the Customer will be responsible for paying such sales tax to the appropriate authorities, as well as any interest and/or penalties related thereof. The fees are exclusive of sales, use, withholding, VAT, and other similar taxes, and if required by law Customer is responsible for payment of such taxes

2. Term and termination

2.1 The duration of the ClearCase Solution shall start on the delivery date of ClearCase Acquisition Station until the end of the last year selected by the Customer (the “ClearCase Solution Term”).

2.2 The effective date of the Agreement shall be on the earlier of the date of LeadsOnline’s receipt of a valid purchase order, and, if applicable receipt of a contract signed by the Customer and the start of the ClearCase Solution Term (the “Effective Date”).

2.3 At the end of the ClearCase Solution Term, the Agreement, the Agreement shall automatically renew for additional periods of one (1) year, at the prevailing pricing rates unless Customer has notified LeadsOnline in writing no later than sixty (60) days prior to the end of the ClearCase Service Term that it does not wish to renew the Agreement.

2.4 Termination for Convenience

2.4.1 The Agreement may be terminated by the Customer for convenience by providing sixty (60) days’ written notice to LeadsOnline but LeadsOnline shall be entitled to keep, or if applicable receive, the fees payable until and up to the end of the selected ClearCase Solution Term, or in case of a renewal, the end of the renewal period.

2.4.2 Notwithstanding the foregoing, in case of termination of the Agreement following an automatic renewal, due to insufficient funding to make the next scheduled payment, or such payment has not been duly appropriated and

authorized, LeadsOnline shall only be entitled to receive the fees payable until and up to the end of the sixty (60) days period following the receipt of the notice of termination.

2.4.3 In case of any termination, reactivation fees of the ClearCase Solution shall apply, for the software upgrades and repairs, for the costs related to performing a site assessment (including labor and travel charges) and for all costs related to upgrading the ClearCase Acquisition Station to the then-current supported hardware and software baseline.

2.5 Suspension of the ClearCase Solution and termination for cause

In case of Customer's breach of this Agreement, including Customer's failure to have the ClearCase Acquisition Station operated by operators that have been trained by a LeadsOnline certified instructor, LeadsOnline shall have the right to suspend the ClearCase Solution or terminate the Agreement, at its sole discretion.

3. No-warranty and Limitation of Liability

3.1 THE CLEARCASE SOLUTION IS PROVIDED 'AS IS' WITHOUT WARRANTY. LEADSONLINE DISCLAIMS ALL WARRANTIES, INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY, TITLE, AND FITNESS FOR A PARTICULAR PURPOSE. WHILE LEADSONLINE TAKES REASONABLE PHYSICAL, TECHNICAL, AND ADMINISTRATIVE MEASURES TO SECURE THE CLEARCASE SOLUTION, CUSTOMER UNDERSTANDS THAT THE CLEARCASE SOLUTION MAY NOT BE ERROR FREE, AND USE MAY BE INTERRUPTED.

3.2 While Customer acknowledges that the ClearCase Solution may not be error-free and may not fully meet Customer's expectations, LeadsOnline does warrant that the ClearCase Solution is free from defects that will substantially affect performance, and that it has used commercially available tools designed to discern that no viruses or other security defects are present. LeadsOnline further warrants that the ClearCase Solution will function substantially in accordance with the ClearCase Solution Description set forth in Schedule 1. LeadsOnline will not intentionally cause or introduce any defect, virus, Trojan horse, spyware, malware, or other program code designed to erase, disable, or otherwise harm or interfere with Customer's equipment, data, or other programs.

3.3 LeadsOnline cannot control the decisions and actions of Customer. LeadsOnline expressly disclaims and does not undertake or assume any duty, obligation or responsibility for any decisions, actions, reactions, responses, inaction by Customer or any other party as a result of or reliance on, in whole or in part, any use of the ClearCase Solution or information derived from it, or for any consequences or outcomes including death, injury, loss or damage to any property arising from or caused by any such actions decisions, reactions, responses, or inaction.

3.4 EXCLUSION OF INDIRECT DAMAGES. TO THE MAXIMUM EXTENT ALLOWED BY LAW, LEADSONLINE IS NOT LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT (INCLUDING, WITHOUT LIMITATION, COSTS OF DELAY; LOSS OF OR UNAUTHORIZED ACCESS TO DATA OR INFORMATION; AND LOST PROFITS, REVENUE, OR ANTICIPATED COST SAVINGS), EVEN IF IT KNOWS OF THE POSSIBILITY OR FORESEEABILITY OF SUCH DAMAGE OR LOSS.

3.5 TOTAL LIMIT ON LIABILITY. TO THE MAXIMUM EXTENT ALLOWED BY LAW, EXCEPT FOR LEADSONLINE'S INDEMNITY OBLIGATIONS, LEADSONLINE'S TOTAL LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT (WHETHER IN CONTRACT, TORT, OR OTHERWISE) DOES NOT EXCEED THE AMOUNT PAID BY CUSTOMER WITHIN THE 12-MONTH PERIOD PRIOR TO THE EVENT THAT GAVE RISE TO THE LIABILITY, EXCEPT THAT THE ABOVE LIMITATION DOES NOT APPLY TO CUSTOMER'S PAYMENT OBLIGATIONS FOR THE CLEARCASE SOLUTION.

4. Force Majeure and other excusable delays

4.1 LeadsOnline shall not be liable for any delay or failure to perform any of its obligations hereunder due to causes beyond its control and without its fault or negligence, whether foreseeable or not. Such causes shall be deemed to include, but not be limited to: acts of God or the public enemy; national emergencies, war, civil disturbances, insurrection or riot; strikes, lockouts, or any other industrial disputes; fire, explosion, flood, earthquake or other catastrophes; energy shortages; serious accident, epidemic or quarantine restriction; embargoes, allocations

The information, technical data, concepts, and designs disclosed herein are the exclusive property and contain proprietary rights, trade secret and confidential business or financial information of Forensic Technology (Canada) Inc. or others that are not to be used, copied, or disclosed to any other party without the advanced written consent of Forensic Technology (Canada) Inc., and/or that are exempt from disclosure under the Freedom of information Act, where applicable. The recipient of this document, by its retention and use, agrees to hold in confidence the information, technical data, concepts, and designs contained herein.

necessitated by material shortages, delays in deliveries by LeadsOnline's suppliers or subcontractors, or failure of transportation or network facilities; or any law, order, regulation, direction or request of any government which have effect on the Agreement.

4.2 LeadsOnline shall not be responsible for any delay providing any service that is caused by Customer's non-compliance with the terms of the Agreement or that is caused by non-functional communication lines and that is not a system-related problem.

5. Dispute Resolution

5.1 In the event of any dispute, claim, question, or disagreement arising from or relating to the contract resulting from the Agreement or the breach thereof, the parties hereto shall use their best efforts to settle the dispute, claim, question, or disagreement. To this effect, they shall consult and negotiate with each other in good faith and, recognizing their mutual interests, attempt to reach a just and equitable solution satisfactory to both parties. If they do not reach such solution within a period of sixty (60) days, then, upon notice by either party to the other, all disputes, claims, questions, or differences shall be finally settled by litigation.

5.2 Any suit or legal proceeding must be exclusively brought in the federal or state courts of the County where Customer is located, and each party submits to this jurisdiction and venue. Nothing in the Agreement prevents either party from seeking injunctive relief in a court of competent jurisdiction.

5.3 Each party hereto hereby irrevocably and unconditionally waives any right such party may have to a trial by jury in respect of any litigation directly or indirectly arising out of or relating to the Agreement, or the transactions contemplated by the Agreement.

6. Confidentiality

6.1 Confidential Information means all non-public information disclosed by a party (the "Discloser") to the other party (the "Recipient"), whether orally, visually, or in writing, that is designated as confidential or that reasonably should be understood to be confidential given the nature of the information and the circumstances of disclosure ("Confidential Information").

6.2 Recipient must use the same degree of care that it uses to protect the confidentiality of its own confidential information of like kind (but not less than reasonable care) to: (i) not use any Confidential Information of Discloser for any purpose outside the scope of this Agreement; and (ii) limit access to Confidential Information of Discloser to those of its and its affiliates' employees and contractors who need that access for purposes consistent with this Agreement, and who have a legal obligation under law or policy regarding confidentiality or have signed confidentiality agreements with Recipient containing protections not materially less protective of the Confidential Information than those in this Agreement.

6.3 Confidential Information excludes information that: (i) is or becomes generally known to the public without breach of any obligation owed to Discloser; (ii) was known to the Recipient before its disclosure by the Discloser without breach of any obligation owed to the Discloser; (iii) is received from a third party without breach of any obligation owed to Discloser; or (iv) is independently developed by the Recipient without use of or access to the Confidential Information. The Recipient may disclose Confidential Information to the extent required by law or court order but will provide Discloser with advance notice to seek a protective order unless otherwise directed by the court.

7. Data Ownership

7.1 Customer owns the data stored on the cloud in connection with the ClearCase Solution (the "Data"), and by using the ClearCase Solution, Customer grants LeadsOnline a worldwide, non-exclusive, royalty-free and transferable license to access, reproduce, modify, and display the Data, share with third parties and to enable LeadsOnline to develop, test, and support its services and offerings Solution.

7.2 LeadsOnline complies with all applicable privacy laws and other laws aimed at protecting personal information. LeadsOnline uses the required security controls and procedures to protect personal information collected, received from third parties and stored.

8. Anti-Bribery and Gift and Hospitality

8.1 LeadsOnline represents, warrants and agrees that it will comply with all applicable anti-bribery laws, including the U.S. Foreign Corrupt Practices Act ("FCPA"). LeadsOnline shall not offer, give, or agree to give any Customer employee or Customer official a gratuity or an offer of employment in connection with any decision, approval, recommendation, or any purchase request, influencing the content of any specification or procurement standard or a contract or subcontract or any solicitation.

8.2 The Customer represents, warrants and agrees that it will comply with all applicable anti-bribery laws, including the Federal Anti-Bribery Statute and any other state, local laws, regulations or rules it may be subject to, including laws, regulations or rules relating to gift and hospitality.

9. Other compliance representations

9.1 LeadsOnline complies with the applicable provisions of the Americans with Disabilities Act (ADA), Occupational Safety and Health Act (OSHA) and State and Federal Equal Opportunity Statutes, as well as all applicable rules and regulations promulgated thereunder.

9.2 Neither LeadsOnline nor its agents or subcontractors are debarred or suspended from contracting by or with any Federal or State department or agency. Any contract entered into with a contractor or subcontractor that has been debarred or suspended, declared ineligible or voluntarily excluded from contracting with or by any Federal or State department or agency may be terminated at the sole discretion of Customer.

9.3 LeadsOnline has registered with and will continue to participate in the E-Verify Program operated by the Department of Homeland Security in partnership with the Social Security Administration to verify the work authorization status of all newly hired employees employed by LeadsOnline.

9.4 LeadsOnline hereby certifies that it is not engaged in any business activities in Iran, and is not identified as an ineligible company on any State's list of Iran-linked companies. LeadsOnline will not knowingly utilize on this Agreement any subcontractor that is an Iran-Linked Business.

9.5 LeadsOnline is not on any list of companies engaged in a boycott of Israel and it will not knowingly utilize any subcontractor engaged in a boycott of Israel.

9.6 LeadsOnline is an equal opportunity employer and makes decisions related to compensation and all terms, conditions, or privileges of employment on the basis of merit. LeadsOnline shall prohibit discrimination based on any consideration made unlawful by federal, state, or local laws.

10. Miscellaneous

10.1 Neither party may assign or transfer this Agreement to a third party without the other Party's written consent, except that LeadsOnline may assign the Agreement, its rights, or obligations without consent: (a) to an affiliate or subsidiary; or (b) for purposes of financing, merger, acquisition, corporate reorganization, or sale of all or substantially all of its businesses or assets.

10.2 The ClearCase Acquisition Station and the Confidential Information may be subject to export laws and regulations of the United States and other jurisdictions. Each party represents that it is not named on any U.S. government denied-party list. Neither party will permit its personnel or representatives to access any service in a U.S.-embargoed country or in violation of any applicable export law or regulation.

10.3 The parties are independent contractors with respect to each other, and neither party is an employee or partner of the other party or the other party's affiliates.

10.4 LeadsOnline rejects additional or conflicting terms of a Customer's form-purchasing document / purchase order.

10.5 All provisions of this Agreement regarding payment, confidentiality, indemnification, limitations of liability, proprietary rights, and such other provisions that by fair implication require performance beyond the ClearCase Solution Term of the Agreement shall survive expiration or termination of this Agreement until fully performed or otherwise inapplicable.

10.6 If Customer provides feedback or suggestions about the service, then LeadsOnline (and those it allows to use the ClearCase Solution) may use such information without obligation to Customer.

SUPPLEMENT TO AGREEMENT BETWEEN THE CITY OF ABILENE, TEXAS AND
LeadsOnline, LLC (“Company”)

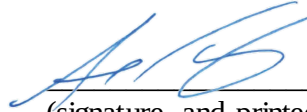
- (1) **Verification Against Boycott of Israel Provision.** In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a company for the provision of goods or services unless the agreement contains a written verification from the company that it: (1) does not boycott Israel; and (2) will not boycott Israel during the term of the agreement. The term “company” does not include a sole proprietorship. Chapter 2271 of the Texas Government Code only applies to an agreement that: (1) is between a governmental entity and a company with 10 or more full-time employees; and (2) has a value of \$100,000.00 or more that is paid wholly or partly from public funds of the governmental entity.
- (2) **Verification Against Discrimination of Firearm or Ammunition Industries Provision.** Pursuant to Texas Government Code Chapter 2274, unless otherwise exempt, if the company employs at least 10 full-time employees, and this agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company verifies that: (1) the company does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the company will not discriminate during the term of the Agreement against a firearm entity or firearm trade association. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that contracts with a sole-source provider, or does not receive any bids from a company that is able to provide the written verification required.
- (3) **Verification Against Boycott of Energy Companies Provision.** Pursuant to Texas Government Code Chapter 2276, unless otherwise exempt, if the company employs at least 10 full-time employees, and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company represents that: (1) the company does not boycott energy companies; and (2) the company will not boycott energy companies during the term of this Agreement. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that determines the requirements are inconsistent with the governmental entity’s constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.
- (4) **Prohibition on Contracts with Certain Companies Provision.** In accordance with Section 2252.152 of the Texas Government Code, the company verifies that company is not on a list maintained by the State Comptroller’s office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

Unless the company is not subject to a provision above, the signatory executing this Agreement on behalf of the company verifies that the company: (1) does not boycott Israel and will not boycott Israel during the term of this Agreement; (2) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade

association, and will not discriminate during the term of this Agreement against a firearm entity or firearm trade association; (3) does not boycott energy companies, and will not boycott energy companies during the term of this Agreement; and (4) is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

LeadsOnline, LLC

(printed name of company)



Alex Finley, CEO

(signature and printed name of signatory)

4/8/2025

(date of signature)

City Council Meeting

Abilene Police Department

NIBIN / IBIS





NIBIN / IBIS

- National Integrated Ballistic Information Network (NIBIN)
 - The NIBIN Program, established by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) in 1997, automates ballistics evaluations and provides actionable investigative leads in a timely manner. NIBIN is the only interstate automated ballistic imaging network in operation in the United States and is available to most major population centers in the United States.
- Integrated Ballistic Identification System (IBIS)
 - IBIS is the core technology behind NIBIN. It is a specialized computer system that allows for the digital capture and comparison of the unique characteristics of firearm evidence. In doing so, it allows for the linking of crimes that involve the same firearm, even across different jurisdictions.





IBIS - Benefits

- **Rapidly Links Gun Crimes:** IBIS allows for the quick comparison of ballistic evidence, connecting seemingly unrelated shootings and identifying repeat offenders faster than traditional methods.
- **Provides Crucial Investigative Leads:** Generates potential matches that can lead to the identification of suspects and the recovery of illegal firearms.
- **Increases Community Safety:** By quickly apprehending violent criminals, IBIS directly contributes to the safety of our community.
- **Improves Multi-Jurisdictional Cooperation:** Facilitates the sharing of ballistic information between local, state, and federal agencies, expanding the reach of investigations.
- **Cost-Effective Crime-Fighting Tool:** While an initial investment, IBIS can save resources in the long run by streamlining investigations and increasing the effectiveness of law enforcement.





IBIS

- APD began submitting entries into NIBIN in March of 2020.
- A Forensic Specialist drives our submissions to a cooperating agency.
 - These trips occur regularly each month, and more often when priority cases require it.
 - The closest NIBIN sites we have access to:
 - North: Lubbock PD
 - East: Fort Worth PD, typically go directly to ATF in Lewisville
 - South: Austin PD, San Antonio PD
 - West: Odessa PD





IBIS - Stats

- We have had over 1,050 leads created from our submissions to NIBIN since March of 2020.
 - July 2024 / November 2024 - ATF loaned APD a mobile NIBIN van.
 - Two of our Forensic Specialists attended a week long training to be certified to use the equipment.
 - The van allowed APD to enter our own submissions into NIBIN.
 - APD reached out to 20+ surrounding counties to offer the ability to process NIBIN entries on their behalf during this time.
 - In the four months that APD had the NIBIN van:
 - 1248 shell casings were processed
 - 156 leads were developed across all submitting agencies
 - For perspective:
 - In 4.5 years of transporting evidence to NIBIN sites we had 900 leads created, averaging 200 leads per year.
 - In four months of being able to make NIBIN submissions here we created 150+ leads.





IBIS Pricing

Pricing: 1 IBIS Acquisition & Triage Solution

Description	Contract Term: 3 Years
Price for the IBIS Solution Contract:	\$152,425
<i>Bundle Discount (5%)</i>	<i>-\$7,621</i>
Total Price:	\$144,804

Payment Schedule	
Year	3 Year Plan
1	\$46,848
2	\$48,254
3	\$49,702
Total:	\$144,804





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Matthew Dane, Assistant Director

SUBJECT: 6. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving the Purchase of Replacement Parts for the Smith & Loveless, Inc. Pista Grit Screw Conveyor at the Buck Creek Lift Station from Newman Regency Group (Matthew Dane)

GENERAL INFORMATION

Water Utilities staff is requesting that the Abilene City Council approve the purchase of parts for the Smith & Loveless, Inc. Pista grit screw conveyor at the Buck Creek Lift Station from Newman Regency Group for \$55,510.77. The purchase is solely for part of the existing equipment; Wastewater Treatment staff will be responsible for the installation of the parts. The parts are replacement parts and components for existing equipment that is sole sources and therefore exempt from competitive bidding.

SPECIAL CONSIDERATIONS

The City of Abilene owns and operates the Hamby Water Reclamation Facility (HWRF). The City holds a TPDES permit from the Texas Commission on Environmental Quality for the operation of the treatment plant, five lift stations including the Buck Creek Lift Station, and the municipal wastewater collection system. The Buck Creek Lift Station utilizes a Pista Grit Removal System to remove fine sediment and grit from the incoming wastewater before sending it to the HWRF. The grit screw conveyor discharges the dewatered grit into a container for disposal by staff. The grit system is essential for protecting pumps and mechanical equipment at Buck Creek and HWRF by removing abrasive materials like sand and gravel early in the process. This prevents clogs, reduces wear, and improves the efficiency and lifespan of downstream treatment equipment.

The existing grit screw conveyor has failed and has resulted in the grit removal unit being bypassed. These replacement parts will allow crews to get the grit removal system back in

service.

FUNDING/FISCAL IMPACT

The purchase will be funded from the FY25 Annual Operating Budget of the Water Utilities Department.

STAFF RECOMMENDATION

Staff recommends that the Abilene City Council approve the purchase of parts for the Smith & Loveless, Inc. Pista grit screw conveyor at the Buck Creek Lift Station from Newman Regency Group.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 2 - WrittenResolution-Buck Creek Parts Purchase
2. NRG - Parts to Repair Buck Creek Grit Unit
3. 3 - Presentation-Buck Creek Parts Purchase

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS,
APPROVING THE PURCHASE OF REPLACEMENT PARTS FOR THE SMITH &
LOVELESS, INC. PISTA GRIT SCREW CONVEYOR AT THE BUCK CREEK LIFT
STATION FROM NEWMAN REGENCY GROUP.**

WHEREAS, the City of Abilene (City) owns and operates the Hamby Water Reclamation Facility and the associated lift stations and wastewater collection system as authorized through TPDES Permit No. WQ0010334004 issued by the Texas Commission on Environmental Quality; and

WHEREAS, the Buck Creek Lift Station utilizes a Smith & Loveless, Inc. Pista Grit Removal System to remove sediment and grit from incoming wastewater to protect downstream equipment at the Buck Creek Lift Station and the Hamby Water Reclamation Facility; and

WHEREAS, the existing grit screw conveyor, which is a critical component of this system, has failed and requires replacement parts to restore functionality and ensure continued protection of pumps and mechanical equipment; and

WHEREAS, Newman Regency Group is the sole authorized representative for Smith & Loveless, Inc. in this region and can supply the necessary replacement parts for the price of \$55,510.77, which are exempt from competitive bidding as sole source procurement; and

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

That the City Manager is authorized to purchase replacement parts for the Smith & Loveless, Inc. Pista Grit Screw Conveyor at the Buck Creek Lift Station from Newman Regency Group for the price of \$55,510.77.

ADOPTED this 10th day of April, 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley E. Smith, City Attorney



14040 Santa Fe Trail Drive • Lenexa, KS 66215
www.smithandloveless.com
913.888.5201 Ext. 206

Smith & Loveless, Inc.

Subject: **Sole Source Letter**

Smith & Loveless, Inc.® is the manufacturer of a full line of wastewater pumping, headwork, screening, and treatment equipment. Smith & Loveless only sells its proprietary equipment and proprietary parts directly to end-users or through sole-source Representatives.

Smith & Loveless has a long history with even the first S&L pump station sold in 1946 still in operation. Because of this long equipment life cycle, Smith & Loveless spends large portions of its resources in not only providing spare parts but maintaining the knowledge of which parts are now used for every piece of S&L equipment. Smith & Loveless has developed proprietary parts, which can only be purchased with records of the part information kept by S&L thru a unique S&L serial number system.

This letter is to certify that Smith & Loveless, Inc. is the sole source for its new equipment, retrofit equipment, and parts and you can reach S&L by calling **800-922-9048**.

Your local Smith & Loveless Sole-Source Representative for:

Type of S&L Equipment
Name of Rep
Phone Number

Headworks and Treatment Equipment
Newman Regency Group
281-980-7448

Best regards,

Jodel Wickham
Vice President
Aftermarket Division
Smith & Loveless, Inc.



1701 N. Collins Blvd., Suite 100 · Richardson, Texas 75080
Office: (281) 980-7448 Fax: (281) 980-7447

QUOTATION

Page 1 of 4

TO: Hamby Water Reclamation Facility 19000 County Road 309 Abilene, Texas 79601		DATE: 04-08-2025 QUOTE #: 122858 DESC: JOB: City of Abilene TX WWTP - Smith & Loveless Model 15 Unit LOCATION: PHONE: EMAIL:	
ATTN: Eric Primus / (325) 676-6037 /eric.primus@abilenetx.gov			
WE ARE PLEASED TO QUOTE ON THE FOLLOWING EQUIPMENT SUBJECT TO CONDITIONS PRINTED ON LAST PAGE HEREOF, THESE CONDITIONS MAY BE CHANGED ONLY BY A WRITTEN STATEMENT SIGNED BY AN OFFICER OF NEWMAN REGENCY GROUP.			
		☐ F.O.B. FACTORY ☐ F.F.A. TO FIRST DESTINATION	

Line #	Qty	Item	Price
01	1	THE FOLLOWING QUOTE CONTAINS PARTS MANUFACTURED BY SMITH & LOVELESS FOR THEIR MODEL 15 PISTA GRIT SCREW CONVEYOR ALL PARTS QUOTED ARE OEM	\$55,510.77
02			
03		QTY 1 SCREW TO BE 9" DIAMETER AND 15' LONG	
04		CONVEYOR DRIVE GEAR REDUCER WITH BRACKETS	
05		QTY 1 250 GPM, 2-PIECE NI-HARD PISTA GRIT CONCENTRATOR	
		PRICE: FIRM FOR 30 DAYS. NET EACH USD.	
		DELIVERY: 18-20 WEEKS	
		FREIGHT: ADDED AT THE TIME OF INVOICING	
		TAXES: APPLICABLE TAXES, IF ANY, ARE NOT INCLUDED.	
		TERMS: SEE NRG AND MANUFACTURERS' TERMS AND CONDITIONS. A CANCELED PO WILL RESULT IN A RESTOCKING FEE. SERVICE AND INSTALLATION ARE NOT INCLUDED.	
		THANK YOU FOR THE OPPORTUNITY TO QUOTE!	
Total for Above Equipment:			\$55,510.77
Notes and Clarifications:			
(Tax Rate 0.000%) Total Tax:			\$0.00
Grand Total:			\$55,510.77
Notes:			

Newman Regency Group

Cory Flindt - cflindt@newmanregency.com

QUOTATION DOES NOT INCLUDE ANY SALES OR USE TAX PAYABLE UNDER ANY STATE OR FEDERAL STATUTE. THIS QUOTATION PRICE IS FOR MATERIAL LISTED ABOVE. ANY ADDITIONS OR MODIFICATIONS THAT BECOME NECESSARY FOR APPROVED SUBMITTALS, UPON AWARDING OF THIS CONTRACT, MAY RESULT IN NECESSARY PRICE CHANGES.

NOTE: ITEMS NOT SPECIFIED ON THIS QUOTATION ARE NOT INCLUDED IN OUR PRICE AND ARE TO BE SUPPLIED BY OTHERS. PRICES ARE FOR IMMEDIATE ACCEPTANCE AND SUBJECT TO CHANGE WITHOUT NOTICE. SALE SUBJECT TO MANUFACTURERS STANDARD TERMS AND CONDITIONS. 30% RE-STOCKING FEE.

ACCEPTANCE

The following Terms and Conditions are an integral part of the offer to sell the equipment and/or services offered in this proposal. When the BUYER signifies acceptance of this quotation by submission of a Purchase Order or signed SELLER Quotation, it shall become a binding contract when accepted and signed by an authorized signer of the SELLER. Any changes or amendments to this proposal made by the BUYER must have SELLER's approval in writing to become a part of this contract. These Terms and Conditions and the accompanying Purchase Order or signed SELLER Quotation shall comprise the entire agreement between the parties and no course of prior dealings between the parties and no usage of the trade shall be relevant to supplement or explain any terms used in this contract. Unless stated otherwise, the terms and conditions of the manufacturers listed herein will apply to this quotation. Any attachments or listed documents are considered a part of this quotation and are made part of the agreement. **Quote is firm for thirty (30) days unless otherwise stated on the face of the attached quotation.**

APPROVAL DRAWINGS

All items listed are based on SELLER'S interpretation of the requirements in accordance with the plans and specifications. Any preliminary drawings or literature attached to our quotation are for illustration purposes only to show approximate arrangements. Specific drawings and submittal data will be furnished for approval as required after receipt and acceptance of the BUYER'S order. Any submittal or manuals when provided by SELLER will be in the form of a PDF electronic file only. Any form of media beyond the electronic file would be the responsibility of BUYER. Fabrication of products or equipment ordered will not begin until approval and direction to proceed is received in writing. No warranty is made regarding quantities, materials of construction or type of materials quoted. Operation, installation, and maintenance of materials quoted are the responsibility of the OWNER or CONTRACTOR.

DELIVERY

Any shipment or delivery date recited represents our best estimate, but no liability, direct or indirect, is assumed by SELLER for failure to ship or deliver on such dates. Unless otherwise directed, SELLER shall have the right to make early or partial shipments and invoices covering the same to BUYER shall be due and payable in accordance with payment terms hereof. FOB shall be origin unless stated otherwise on the front of these Terms and Conditions. Delivery schedule(s) will be contingent on supply-chain availability and variability for material components, therefore, lead-times are subject to change without notice. Published weights are careful estimates but are not guaranteed. SELLER will endeavor, insofar, as it is possible, to comply with shipping instructions specified by the Purchaser. However, SELLER reserves the right to ship merchandise by such means of transportation as it may select. The manufacturer will ship the equipment via best way. Demurrage shall be billed to the account of the Purchaser. **DAMAGE CLAIMS:** Care is taken in packaging all shipments. After BUYER has been given the receipt by the transportation company, all claims for breakage or shortages, whether concealed or obvious, must be made in writing by the BUYER to the carrier and SELLER within seven (7) days after receipt of shipment. When damage or shortages are obvious, written comments on the bill of lading are required within two (2) days. **RETURNED PRODUCTS:** In no instance is equipment to be returned without first obtaining SELLER'S written approval and returned materials authorization. If shipment is postponed at the request of the purchaser after manufacturing has been commenced, payment will be due on notice from us that the equipment is ready for shipment. Pro rata payments shall be made for partial shipments.

STORAGE

Any item of the product on which shipment is delayed by BUYER may be placed in storage by SELLER at BUYER'S expense and risk. If a delay in shipment is requested by BUYER after an order has been entered and accepted:

- a. No charge will be made if the request for delay is made more than six (6) weeks before acknowledged shipping date and the requested delay is for a period not in excess of thirty (30) days.
- b. A charge will be made if the requested delay exceeds a period of thirty (30) days or if the request is made within six (6) weeks of the acknowledged shipping date. SELLER will advise BUYER of the charge within ten (10) days of receiving BUYER'S request for delay.
- c. If the product is within six (6) weeks of the acknowledged shipping date, then SELLER has the option of completing, invoicing and storing the product and charging one and one-half percent (1.5%) per month, or the maximum percentage permitted by law, whichever is lesser, of the established price for such product, plus storage cost.

PAYMENT

Payment terms, upon credit approval, are of net thirty (30) days from the date of each invoice for material shipped (or when ready for shipment if shipment is deferred by BUYER) **unless stated otherwise on the face of the attached quotation.** Flow down provisions are not accepted and shall not be enforceable against SELLER. Retention is not allowed. In the event any payment becomes past due, a charge of one-half percent (1.5%) will be assessed monthly. These terms are completely independent from, and not contingent upon, when BUYER receives payment from the OWNER. A processing fee of up to four percent (4%) will be added for credit card payments. All merchandise sold is subject to lien laws. Partial or final payment shall constitute acceptance of delivered materials, products, or equipment.

FORCE MAJEURE

Neither Party will be liable for any failure or delay in performing an obligation under these Terms and Conditions that is due to any of the following causes, to the extent beyond its reasonable control: acts of God, accident, riots, war, terrorist act, epidemic, pandemic, quarantine, civil commotion, breakdown of communication facilities, breakdown of web host, breakdown of internet service provider, natural catastrophes, governmental acts or omissions, changes in laws or regulations, national strikes, fire, explosion, generalized lack of availability of raw materials or energy. For the avoidance of doubt, Force Majeure shall not include (a) financial distress nor the inability of either party to make a profit or avoid a financial loss, (b) changes in market prices or conditions, or (c) a party's financial inability to perform its obligations hereunder.

TAXES AND BONDS

Taxes and bonds are **NOT** included in our pricing. Any applicable taxes or bonds will be added to the price and shown separately on each invoice. All prices exclude sales, use, duties, excise, and other taxes in respect to manufacture, sale, or delivery, all of which are to be paid by the buyer unless a proper exemption certificate is furnished. BUYER agrees to reimburse our company for taxes SELLER must pay on BUYER'S behalf.

CLAIMS AND BACKCHARGES

BUYER agrees to examine all materials immediately upon delivery and report to SELLER in writing any defects or shortages noted no later than ten (10) days following the date of receipt. The parties agree that if no such claim is made within said time, it shall be considered acceptable and in good order with respect to any defect or shortage which would have been revealed by such an inspection. In no event will SELLER be responsible for any charge for modification, servicing, adjustment or for any other expense without written authorization from SELLER prior to the performance of any such work. **IN NO EVENT SHALL SELLER BE LIABLE TO BUYER OR ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE OR PROFIT, OR FOR CONSEQUENTIAL, INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY, OR PUNITIVE DAMAGES, FOR ANY REASON, INCLUDING WITHOUT LIMITATION, DAMAGES ARISING OUT OF A DELAY IN OR FAILURE OF DELIVERY, DEFECTS IN MATERIAL AND WORKMANSHIP AND/OR FAILURE OF GOODS TO PERFORM TO APPLICABLE SPECIFICATIONS, DRAWINGS, BLUEPRINTS OR SAMPLES AS SET FORTH OR DESCRIBED HEREIN, IF ANY, OF A BREACH BY SELLER OF ANY OTHER TERM OR OBLIGATION OF SELLER UNDER THE CONTRACT.** No penalty clauses of any description will be effective unless approved in writing over the signature of a principal of SELLER. Under no circumstances shall SELLER be liable for any consequential, special or incidental damages, including liquidated damages, arising from any breach by it in this transaction, **AND ALL SUCH CONSEQUENTIAL, SPECIAL AND INCIDENTAL DAMAGES, INCLUDING LIQUIDATED DAMAGES, ARE EXCLUDED FROM ANY REMEDIES AVAILABLE TO THE BUYER.**

SECURITY INTEREST & TITLE

Until all amounts due SELLER have been paid in full, SELLER shall retain a security interest in the product and have all rights of a secured party under the Uniform Commercial Code and applicable law, including the right to repossess the product or equipment without legal process and the right to require the BUYER to assemble the equipment and make it available to SELLER at a place reasonably convenient to both parties.

WARRANTY

Equipment and parts not manufactured by the SELLER carry only the warranty of the manufacturer of said parts. SELLER does not make any express or implied warranty for equipment and/or parts it did not manufacture. Credits for defective material and workmanship in said equipment and/or parts are only in accordance with the underlying company policy of the manufacturer. SELLER makes no warranty whatsoever with respect to any equipment and/or parts as to their merchantability or fitness for a particular purpose. It is further agreed that the SELLER assumes no liability whatsoever for failure of equipment due to normal usage and wear.

INDEMNIFICATION

To the fullest extent permitted by the law in which the project is located, BUYER and SELLER shall indemnify and hold one another and their respective employees and agents harmless from and against all claims, damages, losses, liabilities, actions, causes of action, demands, fines, penalties, judgments, costs, and expenses, including but not limited to attorneys' fees, court costs, expert fees and costs, arising out of or resulting from BUYER's or SELLER's own negligent acts, omissions or misconduct, to the extent such negligence is covered by BUYER's and SELLER's respective insurance policies. In the event any third party asserts against SELLER a claim for patent infringement, royalties or licensing fees with respect to BUYER's use of the products, materials, or equipment provided hereunder, BUYER agrees to indemnify SELLER for all liability damages, costs and expenses in connection therewith.

CANCELLATION

Buyer may cancel this contract only in writing signed by BUYER's duly authorized agent and acknowledged in writing by SELLER's duly authorized agent. Should this order be cancelled, BUYER shall be obligated to pay for the level of work performed and products shipped. Work performed includes any engineering, calculations, preparation of submittals, drawings, and/or travel to job site in relation to this order. In addition to any other remedies provided under these Terms and Conditions, SELLER may terminate this contract with immediate effect by providing signed, written notice to BUYER, if BUYER: (i) fails to pay any amount when due under the contract and such failure continues for 30 days after BUYER's receipt of written notice of nonpayment; (ii) has not otherwise performed or complied with any of these Terms and Conditions; or (iii) becomes insolvent, files a petition for bankruptcy or commences or has commenced against it proceedings in bankruptcy, receivership, reorganization or assignment for the benefit of creditors.

FIELD WORK

Unless specifically stated on our quotation, installation, start-up service, field testing, supervision, operation, and training are not included in our pricing of product. In the event that SELLER or any of its employees or agents do perform work or services on-site at the project's location, BUYER agrees to hold SELLER and its employees or agents harmless for any injuries or damage to property caused by their acts or omission, except to the extent said injuries or property damage arise from gross negligence or intentional misconduct.

MODIFICATIONS

This contract can be modified only in writing which specifically states that it amends these Terms and Conditions and is signed by both parties and their duly authorized agents. It is further agreed that this contract shall not be modified in any respect except in writing signed by the party and their duly authorized agent against whom the modification is sought to be enforced.

AUTHORITY OF SELLER'S AGENTS

No agent, employee or representative of the SELLER has any authority to bind the SELLER to any affirmation, representation or warranty concerning the goods sold under this Contract, and unless an affirmation, representation or warranty made by an agent, employee, or representative is specifically included within this written contract, it shall not be enforceable by the BUYER.

NO THIRD-PARTY BENEFICIARIES

This contract is for the sole benefit of BUYER and SELLER and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of these Terms and Conditions.

GOVERNING LAW

All matters arising of or relating to the contract or the Terms and Conditions shall be governed by and construed in accordance with the laws of the state in which the project is located.

DISPUTE RESOLUTION

In the event of any dispute between BUYER and SELLER arising out of the terms of the contract and these Terms and Conditions, such dispute shall be decided by arbitration administered by the American Arbitration Association in accordance with the then-prevailing Commercial Arbitration Rules and Mediation Procedures of the American Arbitration Association. BUYER and SELLER mutually agree that any dispute involving claims valued at or above \$1,000,000.00 shall be heard by a panel of three (3) arbitrators. The venue for all arbitration proceedings shall be the State of California. The foregoing agreement to arbitrate shall be specifically enforceable in any court of competent jurisdiction. The award rendered by the arbitrators shall be final and judgment may be entered upon it in accordance with applicable law in any court of competent jurisdiction.

SEVERABILITY

The partial or complete invalidity of any one or more provisions of these Terms and Conditions shall not affect the validity or continuing force and effect of any other provision. If any provision is invalid, in whole or in part, the provision shall be considered reformed to reflect the intent thereof to the greatest extent possible consistent with applicable law.

ASSIGNMENT – DELEGATION

No right or interest in this Contract shall be assigned by the BUYER without the written permission of the SELLER, and no delegation of any obligation owed, or of the performance of any obligation by the BUYER shall be made without the written permission of the SELLER. Any attempted assignment or delegation shall be wholly void and totally ineffective for all purposes unless made in conformity with this paragraph.

Authorized Signature/Date

Authorized Signature/Date

Printed Name/Company

Printed Name/Newman Regency Group

**Approve the Purchase from Newman Regency Group of Replacement
Parts for the Grit Screw Conveyor at the Buck Creek Lift Station**





Grit Screw Conveyor Replacement Parts

- Approve the purchase of Smith & Loveless, Inc. Pista Grit Screw Conveyor replacement parts from Newman Regency Group for \$55,510.77.
- Newman Regency Group is the sole authorized distributor for these parts in our region.
- Installation will be completed in-house by Wastewater Treatment staff.





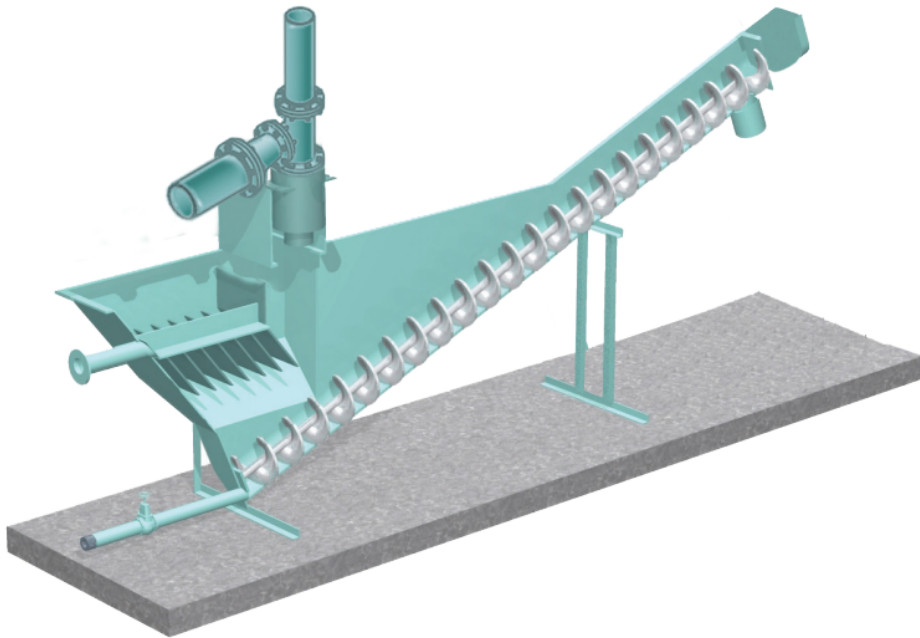
Grit Screw Conveyor Replacement Parts

- Buck Creek Lift Station uses a Pista Grit Removal System to remove abrasive grit and sediment.
- Grit is conveyed and dewatered via a screw conveyor, then deposited for disposal.
- This process protects downstream equipment at Hamby Water Reclamation Facility (HWRF).
- Grit removal is essential to maintain system performance and equipment longevity.

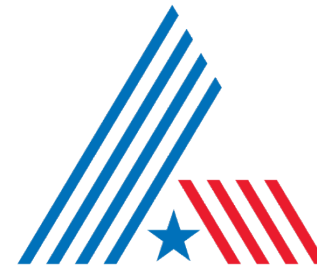




Grit Screw Conveyor Replacement Parts



PISTA GRIT SCREW CONVEYOR



CITY OF
ABILENE
T E X A S

Approve the Purchase from Newman Regency Group of Replacement Parts for the Grit Screw Conveyor at the Buck Creek Lift Station

QUESTIONS?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Matthew Dane, Assistant Director

SUBJECT: 7. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving the Contract with Zone Industries for the Purchase and Replacement of Two Roots Blowers for the Hamby Water Reclamation Facility (Matthew Dane)

GENERAL INFORMATION

Water Utilities staff is requesting that the Abilene City Council approve the contract with Zone Industries for the purchase and replacement of two Roots blowers for \$115,372.42. The contract includes the provisions and installation of two Roots blowers, the removal of the two existing blowers, coupling repair, and proper startup and testing.

SPECIAL CONSIDERATIONS

The Hamby Water Reclamation Facility, which operates under a permit from the Texas Commission on Environmental Quality, relies on key equipment to treat wastewater effectively. The Membrane Bioreactor (MBR) blowers play a critical role in keeping the treatment process running smoothly. The MBR system uses membranes to filter out solids and impurities from the water. To keep these membranes from clogging, the blowers supply air to create a continuous flow of bubbles, which helps clean the membranes and maintain efficient filtration. One of the existing blowers has failed and was sent off for evaluation but was deemed unrepairable, while the second blower is leaking oil and needs to be sent off for evaluation. The two new blowers will replace the failed unit and the leaking one. After the leaking blower is evaluated and, if possible, repaired, it will be kept as a spare to ensure continued reliability and backup capacity for the facility.

FUNDING/FISCAL IMPACT

The contract will be funded from the FY25 Annual Operating Budget of the Water Utilities

Department.

STAFF RECOMMENDATION

Approve the contract with Zone Industries for the purchase and replacement of two Roots blowers for \$115,372.42.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 2 - WrittenResolution-Roots Blowers
2. Zone Industries Roots Blower - Signed Contract
3. 3 - Presentation-HambyBlowerPurchase

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, APPROVING THE CONTRACT WITH ZONE INDUSTRIES FOR THE PURCHASE AND REPLACEMENT OF TWO ROOTS BLOWERS FOR THE HAMBY WATER RECLAMATION FACILITY.

WHEREAS, the City of Abilene (City) owns and operates the Hamby Water Reclamation Facility (HWRF) under Texas Pollutant Discharge Elimination System (TPDES) Permit No. WQ0010334004 issued by the Texas Commission on Environmental Quality (TCEQ); and

WHEREAS, the HWRF relies on critical mechanical systems, including Membrane Bioreactor (MBR) blowers, to maintain wastewater treatment operations; by providing the necessary air supply to support membrane scouring, ensuring the removal of solids and impurities from the water; and

WHEREAS, the existing blowers require replacement to maintain the efficiency and reliability of the facility's treatment processes; and

WHEREAS, Water Utilities staff recommends approving a contract with Zone Industries for the purchase and installation of two Roots blowers, including removal of the existing blowers, coupling repair, proper startup, and testing; and

WHEREAS, the total contract cost of \$115,372.42 will be funded from the FY25 Annual Operating Budget of the Water Utilities Department;

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

That the City Manager is authorized to execute a contract with Zone Industries for the purchase and replacement of two Roots blowers for the Hamby Water Reclamation Facility in the amount of \$115,372.42.

ADOPTED this 10th day of April, 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley E. Smith, City Attorney



SERVICES CONTRACT

This Contract, dated the 10th day of April 2025, is between the City of Abilene, a home rule municipal corporation of the State of Texas (“City”), and Zone Industries, LLC a Limited Liability Company organized under the laws of the State of Texas (“Contractor”).

The purpose of this services contract is to state the terms and conditions under which Contractor will provide Two (2) Roots Blowers for the Hamby WRF services to the City during the term stated herein.

In consideration of the mutual promises contained in this contract, City and Contractor agree as follows:

I. TERMS

Contractor must provide all services as described in Attachment A, which is incorporated by reference for all purposes within 120 calendar days after the effective date of this Contract.

II. PAYMENT

For the services to be rendered under this Contract, the Contractor will be entitled to a fee as described in Attachment B, which is incorporated by reference for all purposes.

III. MATERIALS AND SUPPLIES

The Contractor will furnish all materials and equipment necessary to perform the services agreed to under this Contract, which are to be supplied by the Contractor.

IV. TERMINATION

This Contract may be canceled or terminated by either party for (1) the other party's violation or failure to comply with any terms or conditions contained herein, or (2) upon the giving of sixty (60) days written notice by either party of the desire to terminate the same. Upon the termination of this Contract as provided herein, an accounting shall be made between the parties and payments made to the parties as provided for herein to the day of termination. For any funding beyond the current fiscal year, the City reserves the right to immediately terminate this Contract by giving written notice, without liability to the City, in the event that funding for this Contract is

discontinued or is no longer available. The City's fiscal year runs from October 1st to September 30th.

V. ASSIGNMENT

The Contractor may not assign, in whole or in part, any rights, duties, obligations, or interest arising from this Contract without the City's prior written consent. In the event of an assignment by the Contractor to which the City has consented, the assignee or assignee's legal representative must agree in writing with the City to personally assume, perform, and be bound by all the provisions of this Contract. All of the terms and provisions of this Contract are binding on Contractor's successors and assigns and may be enforced by the City against such successors and assigns.

VI. STATUS OF CONTRACTOR

The Contractor is an Independent Contractor. Contractor and Contractor's employees are not the agents, servants, or employees of the City.

VII. AMENDMENT OR MODIFICATION

This Contract, including attachments, constitutes the entire agreement of the parties. Any statements, promises, or agreements made by either party or its agent, which are not contained in this Contract are of no effect. This Contract may not be amended or modified except by both parties' written consent. This Contract supersedes any prior understandings or written or oral agreements between the parties respecting the subject matter of this Contract.

VIII. 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, licensees, 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.

IX. INSURANCE

A. GENERAL REQUIREMENTS

The Contractor agrees to maintain the type and amounts of insurance required in this Contract throughout the term of the agreement. The Contractor is solely responsible for providing the required certificates of insurance. The City may terminate this Contract if the Contractor fails to timely comply with the insurance requirements.

The required insurance must be issued by a company or companies of sound and adequate financial responsibility and authorized to do business in the State of Texas. All policies are subject to examination and approval by the City for their adequacy as to content, form of protection, and providing company.

The required insurance naming the City as additional insured must be primary insurance and not contributing with any other insurance available to City, under any third party liability policy.

Before the City executes the notice to proceed with any work under this Contract, the Contractor must provide the City Secretary with either an original certificate of insurance or a certified copy of the insurance policy evidencing the required insurance. Thereafter, the Contractor must furnish new certificates or copies of the policy before the expiration date.

Texas Labor Code Section 406.096 requires a city to ensure that contractors carry workers' compensation for each employee when the city is a party to any "building or construction contract." The Code enumerates that "building and construction" includes:

- (A) erecting or preparing to erect a structure, including a building, bridge, roadway, public utility facility, or related appurtenance;
- (B) remodeling, extending, repairing, or demolishing a structure; or
- (C) otherwise improving real property or an appurtenance to real property through similar activities.

B. ADDITIONAL REQUIREMENTS

The required liability insurances and their certificates shall:

1. Name the City as an additional insured with respect to operations for which this Contract is made.
2. Provide for thirty (30) day advance written notice of cancellation or material change.

C. TYPES AND AMOUNT OF INSURANCE

The types of insurance required in this Contract are those indicated by initials. If no initials appear on any of items 1 through 6, items 1 through 4 shall be required.

<u>Type</u>	<u>Amount</u>
☒ _X_1. Workers' Compensation Employer's Liability	Statutory \$100,000 per occurrence
☒ _X_2. Commercial (Public) Liability including, but not limited to: • Premises/Operations • Independent Contractors • Products/Completed Operations • Contractual Liability (Insuring above indemnity) and where the exposures exist • Explosion Collapse and Underground	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
☒ _X_3. Business Automobile Liability to include coverage for: • Owned/Leased Autos • Non-Owned Autos • Hired Cars	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
☐ ___4. Professional Liability	\$500,000 combined single limit (per occurrence)
☐ ___5. See Addendum for Special Coverages and/or revisions	
☐ ___6. No Insurance Required	

X. VENUE, CHOICE OF LAW, AND INTERPRETATION

Venue for any cause of action arising under this Contract is Taylor County, Texas. This contract is governed by the laws of the State of Texas both as to interpretation and performance. This Contract shall, in any dispute over its meaning or application, be interpreted fairly and reasonably, and not more strongly for or against either party.

XI. NOTICE

All notices must be in writing, hand-delivered or mailed by certified mail, to the other party at the address below. The name and address for notification may be changed by notice to the other party.

City - ATTN: Matthew Dane, Director Water Utilities
P.O. Box 60
Abilene, TX 79604-0060

Contractor - ATTN: Brittany Simmons, Zone Industries, LLC
P.O. Box 73149
Houston, TX 77273

XII. COMPLIANCE WITH LAWS, CHARTER, ORDINANCES

Contractor, its agents, employees, and subcontractors must comply with all applicable federal and state laws, the charter and ordinances of the City of Abilene, and with all applicable rules and regulations promulgated by local, state, and national boards, bureaus, and agencies. Contractor must obtain all necessary permits and licenses required in completing the work contracted for in this agreement.

XIII. NO INDEBTEDNESS

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, and interest. Contractor is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset against any debt, claim, demand, or account owed by the City to any person, firm, or corporation in arrears to the City for any debt, claim, demand, or account of any nature whatsoever, including taxes, penalty, and interest.

XIV. EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the City to recruit, employ, and to provide compensation, promotion, and other conditions of employment without regard to race, color, religion, sex, age, national origin, or disability. The City affirms that employment decisions shall be made only on the basis of bona fide occupational qualifications. The City shall continually review its employment practices and

personnel procedures and take positive steps to assure that equality of employment opportunity in the City of Abilene, Texas, is a fact, as well as an ideal.

XV. VERIFICATION OF EMPLOYMENT ELIGIBILITY

Contractor must comply with the Immigration Reform and Control Act (IRCA) and may not knowingly obtain labor or services of an unauthorized alien. Service Contractor-- not City -- must verify eligibility for employment as required by IRCA.

XVI. MINORITY AND WOMEN BUSINESS ENTERPRISES

The City hereby gives notice that Minority and Women Business Enterprises will be afforded equal opportunities to submit bids for this Contract and will not be discriminated against on the grounds of race, ethnicity, color, sex, religion, or national origin in awarding the contract. Technical assistance is available to Minority and Women Business Enterprises through the Texas Tech University Small Business Development Center, 749 Gateway St., #301, Building C, Abilene, Texas, 79602, 325-670-0300.

XVII. SALES TAX

The City qualifies as an exempt agency under the Texas Limited Sales, Excise and Use Tax Act (the "Tax Act"), and is not subject to any State or City sales taxes on materials incorporated into the project. Labor used in the performance of this Contract is also not subject to State or City sales taxes. The City will provide an exemption certificate to the Contractor. The Contractor must have a sales tax permit issued by the Comptroller of Public Accounts and shall issue a resale certificate complying with the Tax Act, as amended, when purchasing said materials. The Contractor is responsible for any sales taxes applicable to equipment purchases, rentals, leases, consumable supplies which are not incorporated into the project, tangible personal property purchased for use in the performance of this Contract and not completely consumed, or other taxable services used to perform this Contract, or other taxes required by law in connection with this Contract.

XVIII. LEGAL CONSTRUCTION

In the event that any one or more of the provisions contained in this Contract is for any reason held to be invalid, illegal, or unenforceable in any respect, that invalidity, illegality, or unenforceability will not affect any other provisions, and the Contract will be construed as if the invalid, illegal, or unenforceable provision had never been contained in it.

XIX. STATUTORY VERIFICATIONS

Verification Against Boycott of Israel Provision. In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a company for the provision of goods or services unless the agreement 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 agreement. The term “company” does not include a sole proprietorship. Chapter 2271 of the Texas Government Code only applies to an agreement that: (1) is between a governmental entity and a company with 10 or more full-time employees; and (2) has a value of \$100,000.00 or more that is paid wholly or partly from public funds of the governmental entity.

Verification Against Discrimination of Firearm or Ammunition Industries Provision. Pursuant to Texas Government Code Chapter 2274, unless otherwise exempt, if the company employs at least 10 full-time employees, and this agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company verifies that: (1) the company does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the company will not discriminate during the term of the Agreement against a firearm entity or firearm trade association. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that contracts with a sole-source provider, or does not receive any bids from a company that is able to provide the written verification required.

Verification Against Boycott of Energy Companies Provision. Pursuant to Texas Government Code Chapter 2276, unless otherwise exempt, if the company employs at least 10 full-time employees, and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company represents that: (1) the company does not boycott energy companies; and (2) the company will not boycott energy companies during the term of this Agreement. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that determines the requirements are inconsistent with the governmental entity’s constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

Prohibition on Contracts with Certain Companies Provision. In accordance with Section 2252.152 of the Texas Government Code, the company verifies that company is not on a list maintained by the State Comptroller’s office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

Unless the Contractor is not subject to a provision above, the signatory executing this Contract on behalf of the Contractor verifies that the Contractor: (1) does not boycott Israel and will not boycott Israel during the term of this Contract; (2) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and will not discriminate during the term of this Contract against a firearm entity or firearm trade association; (3) does not boycott energy companies, and will not boycott energy companies during the term of this Contract; and (4) is not on a list maintained by the State Comptroller’s office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

XX. SECTIONS AND OTHER HEADINGS

Section, paragraph, and other headings contained in this Contract are for reference purposes only and do not affect in any way the meaning or interpretation of this Contract.

XXI. COUNTERPARTS

This Contract may be executed in two or more counterparts (including fax, email, or electronic PDF counterparts), each of which shall be deemed an original and all of which together shall constitute one instrument.

{Remainder of Page Intentionally Left Blank—Signature Page Follows}

IN WITNESS HEREOF the parties have entered into this agreement as of the date written above.

CITY OF ABILENE

By:

Title:

ATTEST:

City Secretary

APPROVED:

City Attorney

CONTRACTOR

By: Brittany Simmons

Title: Sales Representative

Address: 1970 Buisness Park Blvd
Argyle, TX 76226

Phone Number: 817-912-5151

Federal Tax ID #: 46-1109042

ATTEST: (If Corporation)

Joshua Gibbons
Corporation's Secretary

Corporate Seal (If available):

Type text here

ATTACHMENT A

SCOPE OF SERVICES

Zone Industries Buy Board #672-22. Zone Industries will purchase (2) Roots Model 827RCS-H-L Blowers, (1) coupling to replace broken coupling, and oil for both new blowers for the Hamby WRF.

Zone Industries will remove old blowers, install new blowers and coupling.

Zone Industries will also do a start up to check proper operation after installation is complete.

Basic installation of packaged blower skid.

All labor, travel, and shop materials are included.

Zone Industries Quotation, Order Number 10018294, is incorporated into this contract and attached hereto. To the extent that any provisions of the Quote conflict with the terms and conditions of this Service Contract, the terms and conditions of this Service Contract control.

ATTACHMENT B

PAYMENT SCHEDULE PARTIES TO INITIAL OPTION(S) SELECTED

OPTION 1 ____

Compensation is based on actual hours of work/time devoted to providing the described services and will be paid at a rate of \$Click or tap here to enter text. per hour, or per the attached schedule, not to exceed \$Click or tap here to enter text..

Contractor must submit monthly invoices to City accompanied by an explanation of charges, professional fees, and services. City will pay invoices according to its normal payment procedures.

OPTION 2 _X_

Payment is in a lump sum amount of \$115,372.42 upon completion of the work and written acceptance by the City.

No mechanic, contractor, subcontractor, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if required by the City, the Contractor must execute and provide City with an Affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics, and suppliers under this Contract have been paid in full, and that there are no claims pending of which Contractor has been notified.

OPTION 3 ____

Payment is a fixed fee amount of \$Click or tap here to enter text. payable per Click or tap here to enter text. upon completion of the work and written acceptance by the City.

No mechanic, contractor, subcontractor, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if required by the City, the Contractor shall execute and provide City with an Affidavit that all bills for labor, materials, and incidentals incurred by subcontractors, materialmen, mechanics, and suppliers under this Contract have been paid in full, and that there are no claims pending of which Contractor has been notified.

ATTACHMENT C

STATE MANDATED WORKERS' COMPENSATION INSURANCE LANGUAGE THIS ATTACHMENT IS ONLY APPLICABLE IF WORKERS' COMPENSATION COVERAGE IS PROVIDED

a. Definitions

Certificate of coverage ("certificate") - a copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement (TWCC-81, TWCC-82, TWCC-83, or TWCC-84), showing statutory workers' compensation insurance coverage for the person's or entity's employees providing services on a project, for the duration of the project.

Duration of the project - includes the time from the beginning of the work on the project until the Contractor's work on the project has been completed and accepted by the City.

Persons providing services on the project ("subcontractors" in 406.096) - includes all persons or entities performing all or part of the services the Contractor has undertaken to perform on the project, regardless of whether that person contracted directly with the Contractor and regardless of whether that person has employees. This includes, without limitation, independent contractors, subcontractors, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes persons to provide services on the project. "Services" include, without limitations, providing, hauling, or delivering equipment or materials, or providing labor, transportation, or other service(s) related to a project. "Services" does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.

b. The Contractor shall provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all employees of the Contractor providing services on the project, for the duration of the project.

c. The Contractor must provide a certificate of coverage to the City prior to being awarded the contract.

d. If the coverage period shown on the Contractor's current certificate of coverage ends during the duration of the project, the Contractor must, prior to the end of the coverage period, file a new certificate of coverage with the City showing that coverage has been extended.

e. Contractor shall obtain from each person providing services on a project and provide to City:

(1) a certificate of coverage, prior to that person beginning work on the project, so the City will have on file certificates of coverage showing coverage for all persons providing services on the project; and

(2) no later than seven (7) days after receipt by the Contractor, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project.

- f. The Contractor shall retain all required certificates of coverage for the duration of the project and for one (1) year thereafter.
- g. The Contractor shall notify the City in writing by certified mail or personal delivery, within ten (10) days after the Contractor knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.
- h. The Contractor shall post on each project site a notice, in the text, form, and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
- i. The Contractor shall contractually require each person with whom it contracts to provide services on a project to:
 - (1) provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all of its employees providing services on the project, for the duration of the project;
 - (2) provide to the Contractor, prior to that person beginning work on the project, a certificate of coverage showing that coverage is being provided for all employees of the person providing service on the project, for the duration of the project;
 - (3) provide the Contractor, prior to the end of the coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (4) obtain from each other person with whom it contracts, and provide to the Contractor:
 - (a) a certificate of coverage, prior to the other person beginning work on the project; and
 - (b) a new certificate of coverage showing extension of coverage, prior to the end of the coverage period, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (5) retain all required certificates of coverage on file for the duration of the project and for one (1) year thereafter;
 - (6) notify the City in writing by certified mail or personal delivery, within ten (10) days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing service on the project;

(7) contractually require each person with whom it contracts, to perform as required by paragraphs (1) - (7), with the certificates of coverage to be provided to the person for whom they are providing services.

- j. By signing this Contract or providing or causing to be provided a certificate of coverage, the Contractor is representing to the City that all employees of the Contractor who will provide services on the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the Contractor to administrative penalties, criminal penalties, civil penalties, or other civil actions.
- k. The Contractor's failure to comply with any of these provisions is a breach of contract by the Contractor which entitles the City to declare the Contract void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the City.

(End of Document)

ZONE INDUSTRIES, LLC
PO Box 73149
Houston, TX 77273
817-912-5151



QUOTATION

Order Number	
10018294	
Order Date	Page
03/27/2025 11:40:50	1 of 6
Quote Number	
Inside Sales	Ashley Dow
Email	adow@zoneindustries.com
Account Mgr	Brittany Simmons
Email	bsimmons@zoneindustries.com

Quote Expires On: 04/26/2025

Bill To:

Abilene, City of
City of Abilene
P.O. Box 60
Abilene, TX 79604

325-676-6226

Ship To:

Abilene, City of -
WATER - HAMBY PLANT
19000 CR 309
Abilene, TX 79601

Requested By: Mr. Kenny Doss

Customer ID: 11824

PO Number				Ship Route	Inside Sales			
BUYBOARD QUOTE 672-22 - ROOTS BLOWER					ASHLEY.DOW			
Quantities					Item ID	Pricing UOM	Unit Price	Extended Price
Ordered	Allocated	Remaining	UOM Unit Size	Disp.	Item Description	Unit Size		

Order Note: **BuyBoard # 672-22 **

Delivery Instructions: BEST WAY PPD AND ADD

2.00	0.00	2.00	EA		827RCS-H-L	EA	49,990.33	99,980.66
			1.0		827 RCS Horz Left Roots Blower, 14 in	1.0		
					Leadtime 12-14 weeks			

1.00	0.00	1.00	EA		FIELD SERVICE REPAIR	EA	12,083.33	12,083.33
			1.0		Field Service Repair	1.0		

Ordered As: FIELD

Order Line Notes: INSTALLATION SERVICES

BASIC INSTALLATION OF PACKAGED
BLOWER SKID

ALL LABOR, TRAVLE, AND SHOP
MATERIALS INCLUDED

QUOTED FIELD LABOR FOR THE
REMOVAL AND INSTALLATION OF 2
UNITS

1.00	0.00	1.00	EA		MISC PARTS	EA	3,308.43	3,308.43
			1.0		MISC ITEMS	1.0		

ZONE INDUSTRIES, LLC
PO Box 73149
Houston, TX 77273
817-912-5151



QUOTATION

Order Number	
10018294	
Order Date	Page
03/27/2025 11:40:50	2 of 6
Quote Number	
Inside Sales	Ashley Dow
Email	adow@zoneindustries.com
Account Mgr	Brittany Simmons
Email	bsimmons@zoneindustries.com

Quote Expires On: 04/26/2025

Quantities					Item ID	Pricing		
Ordered	Allocated	Remaining	UOM	Unit Size	Item Description	UOM	Unit Price	Extended Price
				Disp.		Unit Size		

PURVIS QT 1285171
1090T10- SUBASY
1090T- HUB2 3/4
1090T- HUB 3

Order Line Notes: 1090T10 COUPLING ASSY W/ HUBS, COVER
KIT, AND GRID

Total Lines: 3

SUB-TOTAL: 115,372.42

TAX: 0.00

AMOUNT DUE: 115,372.42

U.S. Dollars

**Approve The Contract With Zone Industries For The Purchase And Replacement Of Two Roots Blowers For The
Hamby Water Reclamation Facility**





Hamby Blower Replacement

- Approving the contract with zone industries for the purchase and replacement of two Roots blowers for the Hamby Water Reclamation Facility for the price of \$115,372.42.
- Includes removal of old blowers, installation, coupling repair, startup, and testing.
- The Membrane Bioreactor (MBR) blowers are essential for maintaining the treatment process at the facility.





Hamby Blower Replacement

- They create air bubbles that help prevent membrane clogging, ensuring efficient filtration and continued facility operation.
- One of the existing blowers has completely failed, was sent for evaluation, and was deemed unrepairable.
- The second blower is leaking oil and requires further evaluation to determine if it can be repaired.
- Replacing these units is necessary to maintain treatment reliability and efficiency.





Hamby Blower Replacement

- The two new Roots blowers will replace both the failed and leaking units.
- Once the leaking blower has been evaluated and, if possible, repaired, it will be retained as a spare to provide backup support in case of future equipment issues.
- The purchase and installation of the new blowers will be funded through the FY25 Annual Operating Budget of the Water Utilities Department.

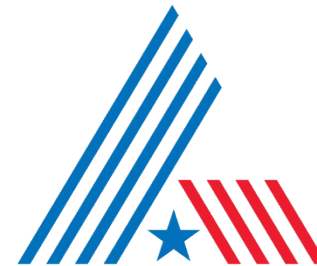




Hamby Blower Replacement



827 RCS HORZ LEFT ROOTS BLOWER, 14 IN



CITY OF
ABILENE
T E X A S

Approve The Contract With Zone Industries For The Purchase And Replacement Of Two Roots Blowers For The Hamby Water Reclamation Facility

QUESTIONS?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Matthew Dane, Assistant Director

SUBJECT: 8. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving the Contract with Hydro-Klean, LLC. for Sanitary Sewer Manhole Rehabilitation (Matthew Dane)

GENERAL INFORMATION

Water Utilities staff recommends that the Abilene City Council approve a contract with Hydro-Klean, LLC. (HK) for the Rehabilitation of four sewer manholes for the amount of \$148,762.98. HK is able to offer the manhole rehabilitation services through Purchasing Cooperative of America (PCA OD-407-24) at contract pricing in compliance with Texas Local Government Code Chapter 271.

SPECIAL CONSIDERATIONS

The City of Abilene owns and operates the Hamby Water Reclamation Facility and the wastewater collection system serving Abilene, three satellite communities, and the Hawley ISD. The collection system consists of approximately 830 miles of sewer mains, 8,126 manholes, and five lift stations. A large percentage of Abilene's manholes were constructed many years ago utilizing bricks and mortar. Over time, the mortar has degraded, resulting in infiltration and structural failures. The rehabilitation project will utilize monolithic concrete and HDPE linings to seal and restore structural integrity to the aged manholes. City staff have selected 4 manholes which are in need for rehabilitation. The liners will add many years to the service life of the manholes and reduce the impact of H₂S gas on the manholes.

FUNDING/FISCAL IMPACT

This project will utilize Water Utilities funds dedicated to Capital Improvement Projects.

STAFF RECOMMENDATION

Staff recommends that the Abilene City Council approve a contract with Hydro-Klean, LLC. (HK) for the rehabilitation of four sewer manholes for the amount of \$148,762.98.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 2 - Written Resolution-HK Solutions Manhole Rehab
2. HK Solution 2025 MH Rehab Signed Contract
3. 3 - Presentation-HK Solutions Manhole Rehab

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS,
APPROVING THE CONTRACT WITH HYDRO-KLEAN, LLC. FOR THE
REHABILITATION OF FOUR SEWER MANHOLES.**

WHEREAS, the City of Abilene owns and operates the Hamby Water Reclamation Facility and the wastewater collection system serving Abilene, three satellite communities, and the Hawley ISD; and

WHEREAS, the collection system consists of approximately 830 miles of sewer mains, 8,126 manholes, and five lift stations; and

WHEREAS, a large percentage of Abilene's manholes were constructed many years ago utilizing bricks and mortar, and over time the mortar has degraded resulting in water infiltration and structural failures; and

WHEREAS, Hydro-Klean, LLC. is able to offer manhole rehabilitation services through Purchasing Cooperative of America (PCA OD-407-24) at contract pricing in compliance with Texas Local Government Code Chapter 271; and

WHEREAS, City staff have selected four manholes which are in need of rehabilitation, and the use of monolithic concrete and HDPE liners will restore structural integrity and extend the service life of the manholes while reducing the impact of H₂S gas; and

WHEREAS, City staff recommends that the Abilene City Council approve the contract with Hydro-Klean, LLC. for the amount of \$148,762.98; and

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

That the Abilene City Council authorizes the City Manager to execute the contract with Hydro-Klean, LLC. for the rehabilitation of four sewer manholes for the amount of \$148,762.98.

ADOPTED this 10th day of April, 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley E. Smith, City Attorney



SERVICES CONTRACT

This Contract, dated the 10th day of April 2025, is between the City of Abilene, a home rule municipal corporation of the State of Texas ("City"), and Hydro-Klean Solutions, LLC a Limited Liability Corporation organized under the laws of the State of Iowa ("Contractor").

The purpose of this services contract is to state the terms and conditions under which Contractor will provide 2025 Manhole Rehabilitation services to the City during the term stated herein.

In consideration of the mutual promises contained in this contract, City and Contractor agree as follows:

I. TERMS

Contractor must provide all services as described in Attachment A, which is incorporated by reference for all purposes within 45 calendar days after the effective date of this Contract.

II. PAYMENT

For the services to be rendered under this Contract, the Contractor will be entitled to a fee as described in Attachment B, which is incorporated by reference for all purposes.

III. MATERIALS AND SUPPLIES

The Contractor will furnish all materials and equipment necessary to perform the services agreed to under this Contract, which are to be supplied by the Contractor.

IV. TERMINATION

This Contract may be canceled or terminated by either party for (1) the other party's violation or failure to comply with any terms or conditions contained herein, or (2) upon the giving of sixty (60) days written notice by either party of the desire to terminate the same. Upon the termination of this Contract as provided herein, an accounting shall be made between the parties and payments made to the parties as provided for herein to the day of termination. For any funding beyond the current fiscal year, the City reserves the right to immediately terminate this Contract by giving written notice, without liability to the City, in the event that funding for this Contract is

discontinued or is no longer available. The City's fiscal year runs from October 1st to September 30th.

V. ASSIGNMENT

The Contractor may not assign, in whole or in part, any rights, duties, obligations, or interest arising from this Contract without the City's prior written consent. In the event of an assignment by the Contractor to which the City has consented, the assignee or assignee's legal representative must agree in writing with the City to personally assume, perform, and be bound by all the provisions of this Contract. All of the terms and provisions of this Contract are binding on Contractor's successors and assigns and may be enforced by the City against such successors and assigns.

VI. STATUS OF CONTRACTOR

The Contractor is an Independent Contractor. Contractor and Contractor's employees are not the agents, servants, or employees of the City.

VII. AMENDMENT OR MODIFICATION

This Contract, including attachments, constitutes the entire agreement of the parties. Any statements, promises, or agreements made by either party or its agent, which are not contained in this Contract are of no effect. This Contract may not be amended or modified except by both parties' written consent. This Contract supersedes any prior understandings or written or oral agreements between the parties respecting the subject matter of this Contract.

VIII. 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, licensees, 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.

IX. INSURANCE

A. GENERAL REQUIREMENTS

The Contractor agrees to maintain the type and amounts of insurance required in this Contract throughout the term of the agreement. The Contractor is solely responsible for providing the required certificates of insurance. The City may terminate this Contract if the Contractor fails to timely comply with the insurance requirements.

The required insurance must be issued by a company or companies of sound and adequate financial responsibility and authorized to do business in the State of Texas. All policies are subject to examination and approval by the City for their adequacy as to content, form of protection, and providing company.

The required insurance naming the City as additional insured must be primary insurance and not contributing with any other insurance available to City, under any third party liability policy.

Before the City executes the notice to proceed with any work under this Contract, the Contractor must provide the City Secretary with either an original certificate of insurance or a certified copy of the insurance policy evidencing the required insurance. Thereafter, the Contractor must furnish new certificates or copies of the policy before the expiration date.

Texas Labor Code Section 406.096 requires a city to ensure that contractors carry workers' compensation for each employee when the city is a party to any "building or construction contract." The Code enumerates that "building and construction" includes:

- (A) erecting or preparing to erect a structure, including a building, bridge, roadway, public utility facility, or related appurtenance;
- (B) remodeling, extending, repairing, or demolishing a structure; or
- (C) otherwise improving real property or an appurtenance to real property through similar activities.

B. ADDITIONAL REQUIREMENTS

The required liability insurances and their certificates shall:

1. Name the City as an additional insured with respect to operations for which this Contract is made.
2. Provide for thirty (30) day advance written notice of cancellation or material change.

C. TYPES AND AMOUNT OF INSURANCE

The types of insurance required in this Contract are those indicated by initials. If no initials appear on any of items 1 through 6, items 1 through 4 shall be required.

<u>Type</u>	<u>Amount</u>
<u>_X_</u> 1. Workers' Compensation Employer's Liability	Statutory \$100,000 per occurrence
<u>_X_</u> 2. Commercial (Public) Liability including, but not limited to: • Premises/Operations • Independent Contractors • Products/Completed Operations • Contractual Liability (Insuring above indemnity) and where the exposures exist • Explosion Collapse and Underground	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
<u>_X_</u> 3. Business Automobile Liability to include coverage for: • Owned/Leased Autos • Non-Owned Autos • Hired Cars	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
<u> </u> 4. Professional Liability	\$500,000 combined single limit (per occurrence)
<u> </u> 5. See Addendum for Special Coverages and/or revisions	
<u> </u> 6. No Insurance Required	

X. VENUE, CHOICE OF LAW, AND INTERPRETATION

Venue for any cause of action arising under this Contract is Taylor County, Texas. This contract is governed by the laws of the State of Texas both as to interpretation and performance. This Contract shall, in any dispute over its meaning or application, be interpreted fairly and reasonably, and not more strongly for or against either party.

XI. NOTICE

All notices must be in writing, hand-delivered or mailed by certified mail, to the other party at the address below. The name and address for notification may be changed by notice to the other party.

City - ATTN: Matthew Dane, Director of Water Utilities
P.O. Box 60
Abilene, TX 79604-0060

Contractor - ATTN: Wade Anderson, Hydro-Klean Solutions, LLC
333 NW 49th Place
Des Moines, IA 50313

XII. COMPLIANCE WITH LAWS, CHARTER, ORDINANCES

Contractor, its agents, employees, and subcontractors must comply with all applicable federal and state laws, the charter and ordinances of the City of Abilene, and with all applicable rules and regulations promulgated by local, state, and national boards, bureaus, and agencies. Contractor must obtain all necessary permits and licenses required in completing the work contracted for in this agreement.

XIII. NO INDEBTEDNESS

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, and interest. Contractor is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset against any debt, claim, demand, or account owed by the City to any person, firm, or corporation in arrears to the City for any debt, claim, demand, or account of any nature whatsoever, including taxes, penalty, and interest.

XIV. EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the City to recruit, employ, and to provide compensation, promotion, and other conditions of employment without regard to race, color, religion, sex, age, national origin, or disability. The City affirms that employment decisions shall be made only on the basis of bona fide occupational qualifications. The City shall continually review its employment practices and

personnel procedures and take positive steps to assure that equality of employment opportunity in the City of Abilene, Texas, is a fact, as well as an ideal.

XV. VERIFICATION OF EMPLOYMENT ELIGIBILITY

Contractor must comply with the Immigration Reform and Control Act (IRCA) and may not knowingly obtain labor or services of an unauthorized alien. Service Contractor-- not City -- must verify eligibility for employment as required by IRCA.

XVI. MINORITY AND WOMEN BUSINESS ENTERPRISES

The City hereby gives notice that Minority and Women Business Enterprises will be afforded equal opportunities to submit bids for this Contract and will not be discriminated against on the grounds of race, ethnicity, color, sex, religion, or national origin in awarding the contract. Technical assistance is available to Minority and Women Business Enterprises through the Texas Tech University Small Business Development Center, 749 Gateway St., #301, Building C, Abilene, Texas, 79602, 325-670-0300.

XVII. SALES TAX

The City qualifies as an exempt agency under the Texas Limited Sales, Excise and Use Tax Act (the "Tax Act"), and is not subject to any State or City sales taxes on materials incorporated into the project. Labor used in the performance of this Contract is also not subject to State or City sales taxes. The City will provide an exemption certificate to the Contractor. The Contractor must have a sales tax permit issued by the Comptroller of Public Accounts and shall issue a resale certificate complying with the Tax Act, as amended, when purchasing said materials. The Contractor is responsible for any sales taxes applicable to equipment purchases, rentals, leases, consumable supplies which are not incorporated into the project, tangible personal property purchased for use in the performance of this Contract and not completely consumed, or other taxable services used to perform this Contract, or other taxes required by law in connection with this Contract.

XVIII. LEGAL CONSTRUCTION

In the event that any one or more of the provisions contained in this Contract is for any reason held to be invalid, illegal, or unenforceable in any respect, that invalidity, illegality, or unenforceability will not affect any other provisions, and the Contract will be construed as if the invalid, illegal, or unenforceable provision had never been contained in it.

XIX. STATUTORY VERIFICATIONS

Verification Against Boycott of Israel Provision. In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a company for the provision of goods or services unless the agreement 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 agreement. The term "company" does not include a sole proprietorship. Chapter 2271 of the Texas Government Code only applies to an agreement that: (1) is between a governmental entity and a company with 10 or more full-time employees; and (2) has a value of \$100,000.00 or more that is paid wholly or partly from public funds of the governmental entity.

Verification Against Discrimination of Firearm or Ammunition Industries Provision. Pursuant to Texas Government Code Chapter 2274, unless otherwise exempt, if the company employs at least 10 full-time employees, and this agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company verifies that: (1) the company does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the company will not discriminate during the term of the Agreement against a firearm entity or firearm trade association. The term "company" does not include a sole proprietorship. This provision does not apply to a governmental entity that contracts with a sole-source provider, or does not receive any bids from a company that is able to provide the written verification required.

Verification Against Boycott of Energy Companies Provision. Pursuant to Texas Government Code Chapter 2276, unless otherwise exempt, if the company employs at least 10 full-time employees, and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company represents that: (1) the company does not boycott energy companies; and (2) the company will not boycott energy companies during the term of this Agreement. The term "company" does not include a sole proprietorship. This provision does not apply to a governmental entity that determines the requirements are inconsistent with the governmental entity's constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

Prohibition on Contracts with Certain Companies Provision. In accordance with Section 2252.152 of the Texas Government Code, the company verifies that company is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

Unless the Contractor is not subject to a provision above, the signatory executing this Contract on behalf of the Contractor verifies that the Contractor: (1) does not boycott Israel and will not boycott Israel during the term of this Contract; (2) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and will not discriminate during the term of this Contract against a firearm entity or firearm trade association; (3) does not boycott energy companies, and will not boycott energy companies during the term of this Contract; and (4) is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

XX. SECTIONS AND OTHER HEADINGS

Section, paragraph, and other headings contained in this Contract are for reference purposes only and do not affect in any way the meaning or interpretation of this Contract.

XXI. COUNTERPARTS

This Contract may be executed in two or more counterparts (including fax, email, or electronic PDF counterparts), each of which shall be deemed an original and all of which together shall constitute one instrument.

{Remainder of Page Intentionally Left Blank—Signature Page Follows}

IN WITNESS HEREOF the parties have entered into this agreement as of the date written above.

CITY OF ABILENE

By:

Title:

CONTRACTOR

By:

Title: Contracts Manager

Address:

333 NW 49th Place Des Moines, IA 50313

Phone Number:

515-283-0500

Federal Tax ID #:

45-2473053

ATTEST:

City Secretary

APPROVED:

City Attorney

ATTEST: (If Corporation)

Corporation's Secretary

Corporate Seal (If available):

ATTACHMENT A

SCOPE OF SERVICES

This agreement is complete including a crew & equipment mobilization, fuel, crew lodging and per-diems.

This agreement includes standard traffic control (i.e. cones). Any traffic control required beyond cones will be the responsibility of the customer.

Projected probable project cost to perform the following tasks on a unit cost basis: Variations in the work scope will require execution of a change order.

See attached Quote Nbr: PQ003509, including PCA 0D-407-24 for Pricing Breakdown provided by Hydro-Klean which is incorporated into this agreement as if fully copied and set forth at length.

ATTACHMENT B

PAYMENT SCHEDULE PARTIES TO INITIAL OPTION(S) SELECTED

OPTION 1 X

Compensation is based on actual hours of work/time devoted to providing the described services and will be paid at a rate of \$per the attached PCA 0D-407-24 per hour, or per the attached schedule, not to exceed \$148,762.98.

Contractor must submit monthly invoices to City accompanied by an explanation of charges, professional fees, and services. City will pay invoices according to its normal payment procedures.

OPTION 2

Payment is in a lump sum amount of \$Click or tap here to enter text. upon completion of the work and written acceptance by the City.

No mechanic, contractor, subcontractor, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if required by the City, the Contractor must execute and provide City with an Affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics, and suppliers under this Contract have been paid in full, and that there are no claims pending of which Contractor has been notified.

OPTION 3

Payment is a fixed fee amount of \$Click or tap here to enter text. payable per Click or tap here to enter text. upon completion of the work and written acceptance by the City.

No mechanic, contractor, subcontractor, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if required by the City, the Contractor shall execute and provide City with an Affidavit that all bills for labor, materials, and incidentals incurred by subcontractors, materialmen, mechanics, and suppliers under this Contract have been paid in full, and that there are no claims pending of which Contractor has been notified.

ATTACHMENT C

STATE MANDATED WORKERS' COMPENSATION INSURANCE LANGUAGE THIS ATTACHMENT IS ONLY APPLICABLE IF WORKERS' COMPENSATION COVERAGE IS PROVIDED

a. Definitions

Certificate of coverage ("certificate") - a copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement (TWCC-81, TWCC-82, TWCC-83, or TWCC-84), showing statutory workers' compensation insurance coverage for the person's or entity's employees providing services on a project, for the duration of the project.

Duration of the project - includes the time from the beginning of the work on the project until the Contractor's work on the project has been completed and accepted by the City.

Persons providing services on the project ("subcontractors" in 406.096) - includes all persons or entities performing all or part of the services the Contractor has undertaken to perform on the project, regardless of whether that person contracted directly with the Contractor and regardless of whether that person has employees. This includes, without limitation, independent contractors, subcontractors, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes persons to provide services on the project. "Services" include, without limitations, providing, hauling, or delivering equipment or materials, or providing labor, transportation, or other service(s) related to a project. "Services" does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.

- b. The Contractor shall provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all employees of the Contractor providing services on the project, for the duration of the project.
- c. The Contractor must provide a certificate of coverage to the City prior to being awarded the contract.
- d. If the coverage period shown on the Contractor's current certificate of coverage ends during the duration of the project, the Contractor must, prior to the end of the coverage period, file a new certificate of coverage with the City showing that coverage has been extended.
- e. Contractor shall obtain from each person providing services on a project and provide to City:
- (1) a certificate of coverage, prior to that person beginning work on the project, so the City will have on file certificates of coverage showing coverage for all persons providing services on the project; and

- (2) no later than seven (7) days after receipt by the Contractor, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project.
- f. The Contractor shall retain all required certificates of coverage for the duration of the project and for one (1) year thereafter.
- g. The Contractor shall notify the City in writing by certified mail or personal delivery, within ten (10) days after the Contractor knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.
- h. The Contractor shall post on each project site a notice, in the text, form, and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
- i. The Contractor shall contractually require each person with whom it contracts to provide services on a project to:
- (1) provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all of its employees providing services on the project, for the duration of the project;
 - (2) provide to the Contractor, prior to that person beginning work on the project, a certificate of coverage showing that coverage is being provided for all employees of the person providing service on the project, for the duration of the project;
 - (3) provide the Contractor, prior to the end of the coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (4) obtain from each other person with whom it contracts, and provide to the Contractor:
 - (a) a certificate of coverage, prior to the other person beginning work on the project; and
 - (b) a new certificate of coverage showing extension of coverage, prior to the end of the coverage period, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (5) retain all required certificates of coverage on file for the duration of the project and for one (1) year thereafter;
 - (6) notify the City in writing by certified mail or personal delivery, within ten (10) days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing service on the project;

(7) contractually require each person with whom it contracts, to perform as required by paragraphs (1) - (7), with the certificates of coverage to be provided to the person for whom they are providing services.

- j. By signing this Contract or providing or causing to be provided a certificate of coverage, the Contractor is representing to the City that all employees of the Contractor who will provide services on the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the Contractor to administrative penalties, criminal penalties, civil penalties, or other civil actions.
- k. The Contractor's failure to comply with any of these provisions is a breach of contract by the Contractor which entitles the City to declare the Contract void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the City.

(End of Document)



Hydro-Klean, LLC
333 NW 49th Place
Des Moines, IA, 50313
Phone: 515-283-0500

Quote

Quote Nbr.: PQ003509
Order Date: 03/11/2025
Valid Until: 04/30/2025
Sales Person: Jake Nanti
Customer ID: 108397
Payment Terms: Net 30 Days

Job Site:

City of Abilene, TX
Abilene TX 79601
United States of America

Bill to:

City of Abilene, TX
555 Walnut Street
Abilene TX 79601
United States of America

Job Description

Projected probable project cost to perform the following tasks on a unit cost basis: Variations in the work scope will require execution of a change order.

HK Solutions Group will provide all labor, equipment, and material to prepare and install HDPE linings at a (4) severely corroded manholes within the City of Abilene, TX . The manholes will be reconstructed via installation of a new 4"-6" thick monolithic concrete wall and finish top section as an concentric flat-top with an integrated 3mm Agru Sure-Grip lining. (60"-72+" manholes will be constructed with a 6" wall pour). Manhole bench and inverts will be repaired to provide smooth flowlines from inlet to outlet piping w/ embedded 5mm HDPE Agru base. A new cast iron casting (provided by HK) will be set at grade and provide a high-early DOT 9"t concrete surface restoration (assuming streets are currently 100% asphalt at the time of restoration). Truck and trailer access to the manhole structure is required.

This proposal is complete including a crew & equipment mobilization, fuel, crew lodging and per-diems. We request the city of Abilene to pick up and dispose of the construction debris (manhole cone demolition, old casting, etc.) and provide a temporary storage facility for our equipment during the project.

Proposal includes standard traffic control (i.e. cones). Any traffic control required beyond cones will be the responsibility of the customer.

See attached pricing breakdown attached, A progress payment of 25% will be invoiced upfront and due net 30. The remaining 75% will be invoiced as manholes are completed and also due net 30

PCA 0D-407-24

RESC. QTY.	ITEM	QTY.	UOM	PRICE	Amount
	Mobilization	1.0000	EACH	15,000.0000	15,000.00
	MH#021-002	1.0000	EACH	19,800.0000	19,800.00
	MH#022-003	1.0000	EACH	42,412.5000	42,412.50
	MH#022-005	1.0000	EACH	32,435.0000	32,435.00
	MH#022-010	1.0000	EACH	39,115.4800	39,115.48

*NOTE: Quote does not include any applicable taxes

Prepared By: Jake Nanti
Approved By: Wade Anderson

Accepted By: _____
Date: _____
PO#: _____

*Quote Total: 148,762.98

Approve the Contract with Hydro-Klean, LLC. for the Rehabilitation of Four Sewer Manholes





Rehabilitate Four Sewer Manholes

- Approve the contract with Hydro-Klean, LLC. for the rehabilitation of four sewer manholes for the amount of \$148,762.98.
- Services to be performed using monolithic concrete and HDPE liners to seal out infiltration and restore structural integrity.
- Contract available through Purchasing Cooperative of America (PCA OD-407-24) in compliance with Texas Local Government Code Chapter 271.





Rehabilitate Four Sewer Manholes

- Many manholes were built using brick and mortar construction.
- Over time, mortar has deteriorated, resulting in:
 - Water infiltration
 - Structural failures
- The rehabilitation project will extend service life and reduce damage from H₂S gas.



Approve the Contract with Hydro-Klean, LLC. for the Rehabilitation of Four Sewer Manholes

QUESTIONS?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Jesse Pottebaum, Zoo Director

SUBJECT: 9. Resolution: Receive a Report, Hold a Discussion and Take Action on Awarding a Bid for Avian Caging for the Abilene Zoo's Caribbean Cove Renovations to Corners Limited (Jesse Pottebaum)

GENERAL INFORMATION

The City of Abilene duly advertised and gave such notice on March 2 and March 9, 2025, as required by law, for proposals for the purchase of avian caging materials for the Abilene Zoo's Caribbean Cove renovations.

The City received two proposals and Corners Limited submitted the best qualifying proposal for the avian caging. The cost of the avian caging is \$126,900.00. City staff will install the caging.

Staff recommends awarding the bid to Corners Limited.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

The cost of the product will be \$126,900.00.

STAFF RECOMMENDATION

Staff recommends approval of the bid award to Corners Limited for avian caging at the Abilene

Zoo.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 2025 Resolution avian caging
2. Corners Limited proposal
3. Avian RFP Grading sheet (1)
4. RFP Zoo Avian Enclosure

RESOLUTION NO. _____

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS,
AWARDING BID TO CORNER'S LIMITED, FOR AVIAN CAGING FOR THE
ABILENE ZOO'S CARIBBEAN COVE RENOVATIONS**

WHEREAS, the City of Abilene duly advertised and gave such notice on March 2 and March 9, 2025, as required by law, for proposals for the purchase of avian caging materials for the Abilene Zoo's Caribbean Cove renovations; and

WHEREAS, the City received two proposals and Corners Limited submitted the best qualifying proposal for the avian caging; and

WHEREAS, staff recommends awarding the bid to Corners Limited.

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

PART 1: That the City Council approves awarding the bid to Corners Limited for the purchase of avian caging for the Abilene Zoo's Caribbean Cove renovations in the amount of \$126,900.00.

PART 2: That this Resolution shall be effective immediately upon passage.

ADOPTED this 10th day of April, 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney

"Let Corners Limited's Simple Concept Form Your Great Idea"

February 27, 2025

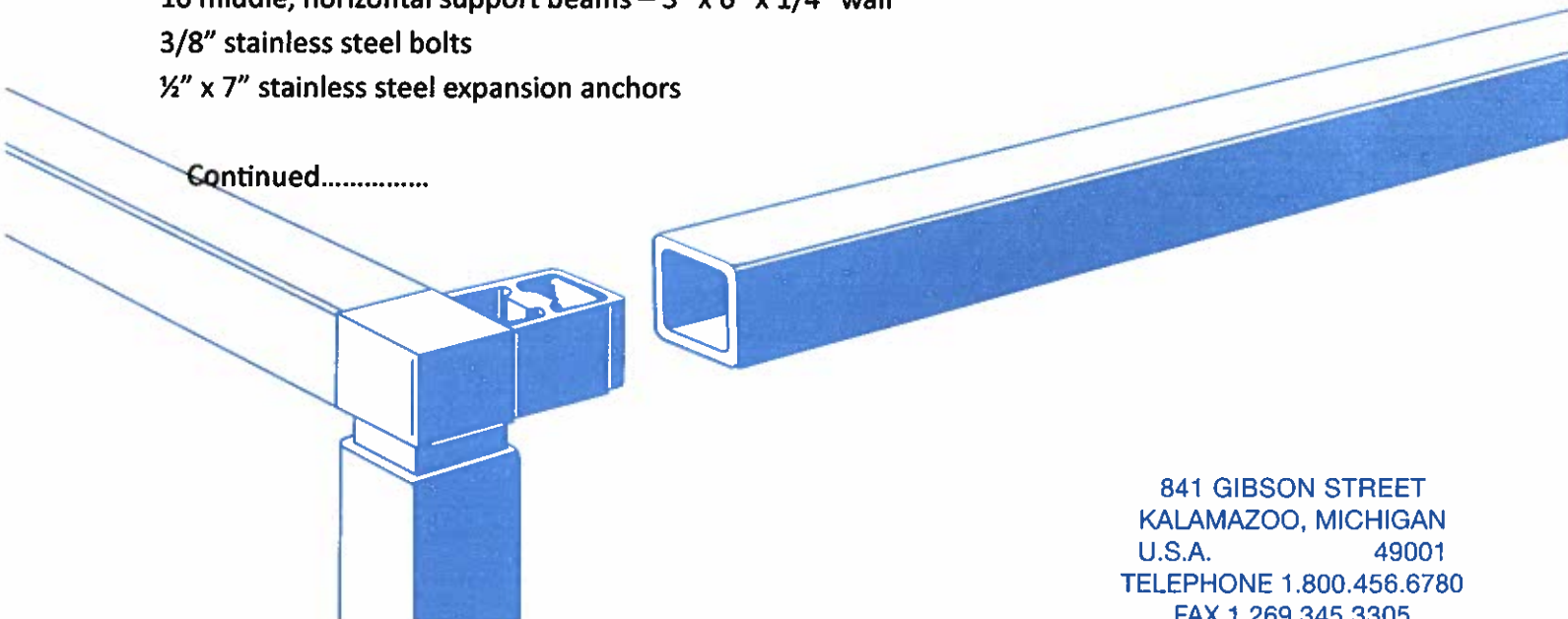
Abilene Zoo
Attn: Nancy Alberni

Hi Nancy,

Here is our bid for the cost for the second phase of the Abilene Zoo project:

Approx. Dimensions – 52' x 24' x 166" High
Open back wall
Freestanding enclosure in 3 separate areas
1" square black anodized aluminum tubing
12.5 gauge ½" x 3" GAW wire mesh – powder-coated black
¼" x ¼" 23 gauge snake guard at bottom 2' of vertical panels on perimeter
Two hinged doors – 3' x 7' High with stainless piano hinges
Two removable access doors
Post and beam support structure – powder-coated black, welded aluminum frame
12 vertical posts – 4" x 4" x ¼" wall
12 base plates – 12" x 12" x 1" thick
23 horizontal beams – 3" x 6" x ¼" wall
10 middle, horizontal support beams – 3" x 6" x 1/4" wall
3/8" stainless steel bolts
½" x 7" stainless steel expansion anchors

Continued.....



841 GIBSON STREET
KALAMAZOO, MICHIGAN
U.S.A. 49001
TELEPHONE 1.800.456.6780
FAX 1.269.345.3305

"Let Corners Limited's Simple Concept Form Your Great Idea"

Abilene Zoo

Attn: Nancy Alberni

February 27, 2025

Page Two

Flat wire roof panels built square – will need to be angle cut to fit appropriate angle

Vertical panels built in 2 sections; attaches in middle of panel on horizontal support beams

Total cost: \$118,900.00 + shipping (estimate \$8,000.00)

50% deposit to begin fabrication - \$59,000.00

Balance due 30 days after delivery - \$59,900.00 + shipping costs

If you have any questions, please feel free to contact me.

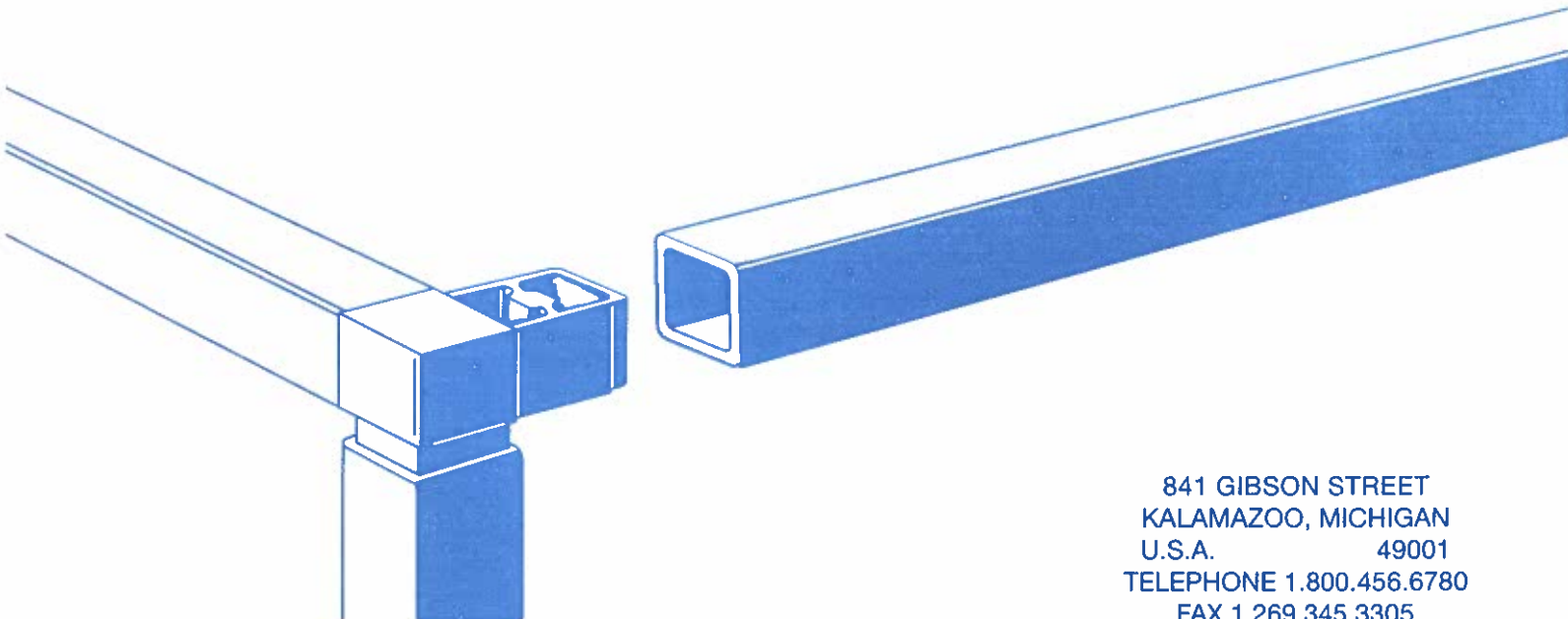
Thank you and have a blessed day!



Jeff Smith

Operations Manager

Cell: 269-207-0088



841 GIBSON STREET
KALAMAZOO, MICHIGAN
U.S.A. 49001
TELEPHONE 1.800.456.6780
FAX 1.269.345.3305

City of Abilene -Avian Enclosure RFP Final Grading Totals

Summary

Rankings after evaluation of proposals

Firm	Points	Firm Name:	Corners Unlimited	Otto Environmental
Corners Limited	93%			
Otto Environmental	61%			
			Avg. Score	Avg. Score
		Price (30)	25.33	12.33
		Product Features & Capatibility (25)	24.33	24.33
		Company and Staff Qalifications (20)	20.00	14.66
		Past Performance (15)	14.66	5.00
		Project Approach and Timeline (10)	8.66	4.33

Resolution: Awarding a bid for avian caging materials for the Caribbean Cove renovations.





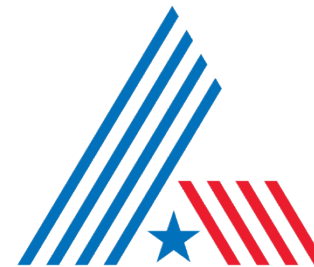
Resolution for an RFP for Abilene Zoo Avian Materials

An RFP was solicited to the public on March 2 & March 9th. Corners Limited graded the best for the RFP. They have completed other avian caging at the Abilene Zoo in the past. This will help match existing animal exhibits at the Zoo.

Total price is \$126,900, this includes materials and shipping. Zoo facilities staff will install.

This project will be funded by monies from the Zoo Improvements Bond that was approved in November 2023.

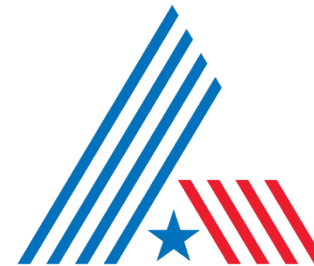
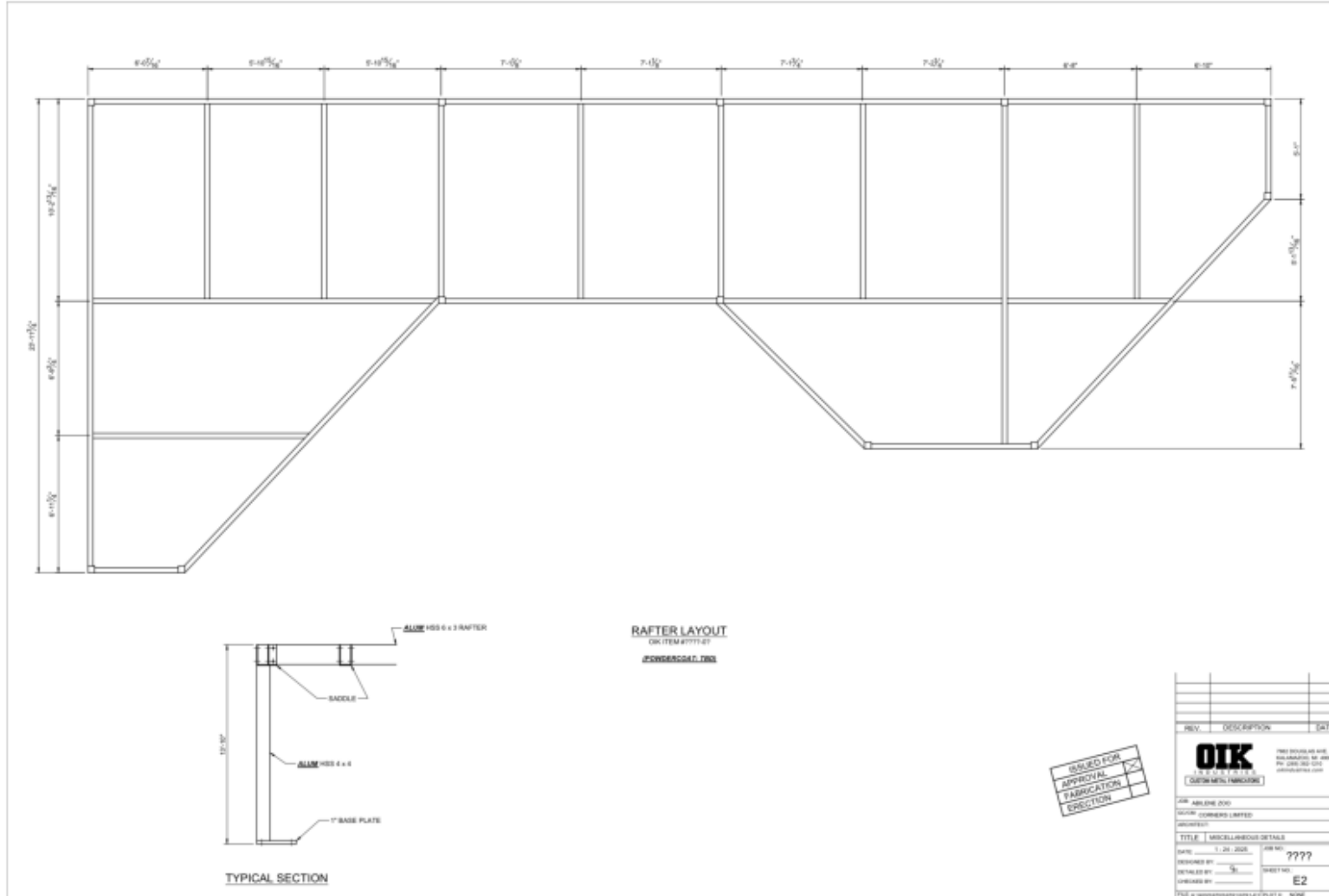




**CITY OF
ABILENE
TEXAS**



Rafter Layout



CITY OF
ABILENE
TEXAS



**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Lesli Andrews, Director

SUBJECT: 10. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving a Contract with Justice Construction for CB-2531 Water Utilities Additional Offices (Lesli Andrews)

GENERAL INFORMATION

The Water Utilities Office moved to 4595 South 1st Street in 2019. The Water Utilities Office needs to add additional offices. The City went out to bid and received four (4) responses on March 27, 2025. Justice Construction, Inc. was the low bid at \$299,000. The addition is expected to take 120 days.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

CB-2531 Water Utilities Additional Offices will be funded through the Water Department fund.

STAFF RECOMMENDATION

Staff recommends approval of the contract with Justice Construction, Inc. for the Water Utilities Additional Offices.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 25_4_10 Resolution Justice Construction Water Utilities Office (1)
2. Justice Construction, Inc. contract
3. CB2531 BID TABSHEET
4. 25_4_10 Presentation Justice Construction Water Utilities Office (2)

RESOLUTION NO.

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS
AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH
JUSTICE CONSTRUCTION, INC.**

WHEREAS, the Water Utilities Office moved to 4595 South 1st Street in 2019; and

WHEREAS, the City of Abilene is in need of a company for the construction of additional offices in the City Water Utilities office; and

WHEREAS, the City went out to bid and received four (4) responses on March 27, 2025;
and

WHEREAS, the City completed evaluations of all proposals and determined that Justice Construction, Inc. was the low bid; and

WHEREAS, the contract is for \$299,000 to be paid from the Water Department fund.

**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 Justice Construction, Inc. for the construction of additional offices in the City Water Utilities office.

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

ADOPTED this 10th day of April 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney

CONSTRUCTION CONTRACT

BACKGROUND

THIS CONTRACT, made on the 10 day of April, 2025 is between the City of Abilene, a Municipal Corporation of Taylor and Jones Counties, Texas ("City"), and Justice Construction, Inc. 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 --

WATER UTILITIES ADDITIONAL OFFICES

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 \$299,000

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. **Statutory Verifications.** Unless the Contractor is not subject to a provision below, the signatory executing this Agreement on behalf of the Contractor verifies that the Contractor: (1) does not boycott Israel and will not boycott Israel during the term of this Agreement; (2) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and will not discriminate during the term of this Agreement against a firearm entity or firearm trade association; (3) does not boycott energy companies, and will not boycott energy companies during the term of this Agreement; and (4) is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

A. Verification Against Boycott of Israel Provision. In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a company for the provision of goods or services unless the agreement 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 agreement. The term "company" does not include a sole proprietorship. Chapter 2271 of the Texas Government Code only applies to an agreement that: (1) is between a governmental entity and a company with 10 or more full-time employees; and (2) has a value of \$100,000.00 or more that is paid wholly or partly from public funds of the governmental entity.

B. Verification Against Discrimination of Firearm or Ammunition Industries Provision. Pursuant to Texas Government Code Chapter 2274, unless otherwise exempt, if the company employs at least 10 full-time employees, and this agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company verifies that: (1) the company does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the company will not discriminate during the term of the Agreement against a firearm entity or firearm trade association. The term "company" does not include a sole proprietorship. This provision does not apply to a governmental entity that contracts with a sole-source provider, or does not receive any bids from a company that is able to provide the written verification required.

C. Verification Against Boycott of Energy Companies Provision. Pursuant to Texas Government Code Chapter 2276, unless otherwise exempt, if the company employs at least 10 full-time employees, and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company represents that: (1) the company does not boycott energy companies; and (2) the company will not boycott energy companies during the term of this Agreement. The term "company"

does not include a sole proprietorship. This provision does not apply to a governmental entity that determines the requirements are inconsistent with the governmental entity's constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

D. Prohibition on Contracts with Certain Companies Provision. In accordance with Section 2252.152 of the Texas Government Code, the company verifies that company is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

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:

Justice Construction, Inc.


Signature

Steve P. Justice

Name - Typed or Printed

Owner - President

Title - Typed or Printed

Business Address:

1226 S. US Hwy 83

Abilene, TX 79602

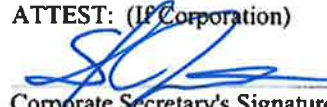
325-695-0427

Business Phone No.

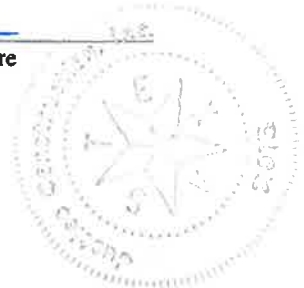
46-1846506

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:

PAGE
1 OF 1

SULLIVAN CONTRACTING
SERVICES

*NOTES: INDICATES RECOMMENDED AWARD

Contract Justice Construction Water Utilities Office Additions





General Information:

- Request to contract with Justice Construction, Inc.
- The Water Utilities Office moved to 4595 South 1st Street in 2019.
- The City of Abilene is in need of a company for the construction of additional offices in the City Water Utilities office.
- The City went out to bid and received four (4) responses on March 27, 2025.
- The City completed evaluations of all proposals and determined that Justice Construction, Inc. was the low bid.
- The contract is for \$299,000 to be paid from the Water Department fund.





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Lesli Andrews, Director

SUBJECT: 11. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving Two Contracts with Jacob Martin for the Design of the Lake Fort Phantom Boat Ramps (Lesli Andrews)

GENERAL INFORMATION

The Fort Phantom Master Plan was approved on September 12, 2024. One of the first items requested was improvements to the boat ramps. During the City Council workshop on January 31, 2025 Council directed staff to move forward with improvements. Staff is requesting City Council approve two contracts with Jacob Martin for the Lake Fort Phantom Northwest boat ramp and the Lake Fort Phantom Southeast boat ramp. Staff is requesting two separate contracts since the design and construction of the boat ramps may be on two separate timelines depending on funding availability.

SPECIAL CONSIDERATIONS

City Council requested to move forward with the design at the City Council Workshop on January 31, 2025.

FUNDING/FISCAL IMPACT

Funding for the two boat ramp designs will be \$179,000 each or \$358,000 total paid from the Minor Improvement Fund.

STAFF RECOMMENDATION

Staff recommends approval of the Jacob Martin boat ramp contracts.

BOARD OR COMMISSION RECOMMENDATION

The Parks and Recreation Board approved the boat ramp improvements at their September 12, 2024 meeting.

ATTACHMENTS:

1. 25_4_10 Resolution Contract Jacob Martin Design Fort Phantom Boat Ramps
2. 25213_Northwest Boat Ramp Agreement_4.1.25
3. 25212_Southeast Boat Ramp Agmt_4.1.25 (1)
4. 25_4_10 Presentation Design of Lake Fort Phantom Boat Ramps

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH JACOB MARTIN FOR DESIGN OF THE LAKE FORT PHANTOM BOAT RAMPS.

WHEREAS, the Fort Phantom Master Plan was approved on September 12, 2024; and

WHEREAS, one of the first items requested was improvements to the boat ramps; and

WHEREAS, at the City Council workshop on January 31, 2025 Council asked staff to move forward with improvements; and

WHEREAS, staff is requesting City Council approve two contracts with Jacob Martin. One contract for the design of the Lake Fort Phantom Northwest boat ramp at a cost of \$179,000 and one contract for the design of the Lake Fort Phantom Southeast boat ramp at a cost of \$179,000; and

WHEREAS, the total cost of both contracts is \$358,000 to be funded from Minor Improvement Fund.

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

Part 1: The City Council of the City of Abilene hereby authorizes the City Manager to enter into two contracts for the design of the Lake Fort Phantom Northwest boat ramp and the Lake Fort Phantom Southeast boat ramp.

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

ADOPTED this 10th day of April 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney



PROFESSIONAL SERVICES CONTRACT Engineers & Architects

This Contract, dated the 10. day of April, 2025, is between the City of Abilene, a home rule municipal corporation of the State of Texas (“City”), and Jacob Martin, a company. organized under the laws of the State of Texas. (“Professional”).

The City is engaged in engineering and surveying services for the design and construction administration of the Northwest Public Boat Ramp. and desires to engage the services of Professional, as an independent contractor and not as an employee, to assist in the project and to render his or her or its services on the terms and conditions provided in this Contract.

The Professional is a[n] qualified architect/engineer properly licensed/certified to practice in the State of Texas. Professional desires to render professional services to the City on the terms and conditions provided in this Contract.

The Professional must perform services with the professional skill and care ordinarily provided by competent engineers or architects practicing in the same or similar locality and under the same or similar circumstances and professional license, and as expeditiously as is prudent considering the ordinary professional skill and care of a competent engineer or architect.

THEREFORE, the City engages the services of the Professional. In consideration of the mutual promises contained in this Contract, the parties agree as follows:

I. TERMS

In consideration of the compensation stated in paragraph II, the Professional must provide all services as described in Attachment A, which is incorporated by reference for all purposes. The Professional must complete all services by Task 1 180 days and Task 2 TBD unless otherwise determined by funding.

II. FEE

For the services to be rendered under this Contract, the Professional will be entitled to a fee as described in Attachment B, which is incorporated by reference for all purposes.

III. FACILITIES

The Professional will furnish all facilities and equipment that may be necessary to perform services required under this Contract.

IV. ASSIGNMENT

The Professional may not assign, in whole or in part, any rights, duties, obligations, or interest arising from this Contract without the City's prior written consent. In the event of an assignment by the Professional to which the City has consented, the assignee or assignee's legal representative must agree in writing with the City to personally assume, perform, and be bound by all the provisions of this Contract. All of the terms and provisions of this Contract are binding on Professional's successors and assigns and may be enforced by the City against such successors and assigns.

V. STATUS OF PROFESSIONAL

The Professional is an Independent Contractor. Professional and Professional's employees are not the agents, servants, or employees of the City.

VI. AMENDMENT OR MODIFICATION

This Contract, including attachments, constitutes the entire agreement of the parties. Any statements, promises, or agreements made by either party or its agent which are not contained in this Contract are of no effect. This Contract may not be amended or modified except by both parties' written consent. This Contract supersedes any prior understandings or written or oral agreements between the parties respecting the subject matter of this Contract.

VII. OWNERSHIP OF DOCUMENTS AND MATERIALS

Ownership of Documents and Materials is according to Attachment C.

VIII. NONDISCLOSURE

The Professional may not show to any person or entity any documents, reports, plans, programs, reports, drawings, or any other material which Professional prepares or acquires in performing this Contract, including any duplicate copies kept by Professional. The Professional may not disclose to any person or entity any information regarding the City's activities. The City may, however, specifically authorize a limited disclosure at its discretion.

IX. INDEMNITY

A. Definitions

For the purpose of this section the following definitions apply:

“City” shall mean all officers, agents, and employees of the City of Abilene.

“Claims” shall mean all claims, liens, suits, demands, accusations, allegations, assertions, complaints, petitions, proceedings, and causes of action of every kind and description brought for damages.

“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.

“Professional” includes the person, corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.

“Professional’s employees” shall mean any employees, officers, agents, subcontractors, licensees, and invitees of Professional.

B. Indemnity

The Professional shall indemnify, hold harmless and defend the City against liability for damage that is caused by or results from an act of negligence, intentional tort, intellectual property infringement, or failure to pay a subcontractor or supplier committed by the Professional or the Professional’s employees, or another entity over which the Professional exercises control.

The Professional is an independent contractor and is not, with respect to its acts or omissions, an agent or employee of the City.

Professional must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of Professional’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 Professional or Professional'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 Professional.

The City and Professional must provide the other prompt and timely notice of any covered event which in any way affects or might affect the Professional or City. The City has the right to compromise and defend the same to the extent of its own interests.

X. INSURANCE

A. GENERAL REQUIREMENTS

The Professional agrees to maintain the type and amounts of insurance required in this Contract throughout the term of the Contract. The Professional is solely responsible for providing the required certificates of insurance. The City may terminate this Contract if the Professional fails to timely comply with the insurance requirements.

The required insurance must be issued by a company or companies of sound and adequate financial responsibility and authorized to do business in the State of Texas. All policies are subject to examination and approval by the City for their adequacy as to content, form of protection, and providing company.

The required insurance naming the City as additional insured must be primary insurance and not contributing with any other insurance available to City, under any third party liability policy.

Before the City executes the notice to proceed with any work under this Contract, the Professional must provide the City Secretary with either an original certificate of insurance or a certified copy of the insurance policy evidencing the required insurance. Thereafter, the Professional must furnish new certificates or copies of the policy before the expiration date.

Texas Labor Code Section 406.096 requires a city to ensure that contractors carry workers' compensation for each employee when the city is a party to any "building or construction contract." The Code enumerates that "building and construction" includes:

- (A) erecting or preparing to erect a structure, including a building, bridge, roadway, public utility facility, or related appurtenance;
- (B) remodeling, extending, repairing, or demolishing a structure; or

(C) otherwise improving real property or an appurtenance to real property through similar activities.

B. ADDITIONAL REQUIREMENTS

The required liability insurances and their certificates must:

1. Name the City as an additional insured with respect to operations for which this Contract is made.
2. Provide for thirty (30) days advance written notice of cancellation or material change.

C. TYPES AND AMOUNTS OF INSURANCE

The types of insurance required in this Contract are those indicated by initials. If no initials appear on any of items 1 through 6, items 1 through 4 shall be required.

<u>Type</u>	<u>Amount</u>
☐ 1. Workers' Compensation Employer's Liability	Statutory \$100,000 per occurrence
☐ 2. Commercial (Public) Liability including, but not limited to: • Premises/Operations • Independent Contractors • Products/Completed Operations • Contractual Liability (insuring above indemnity) and where the exposures exist • Explosion Collapse and Underground	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
☐ 3. Business Automobile Liability to include coverage for: • Owned/Leased Autos • Non-Owned Autos • Hired Cars	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
☒ 4. Professional Liability	\$500,000 combined single limit (per occurrence)
☐ 5. See Addendum for Special Coverages and/or revisions	

___6. No Insurance Required

XI. VENUE, CHOICE OF LAW, AND INTERPRETATION

Venue for any cause of action arising under this contract is Taylor County, Texas. This Contract is governed by the laws of the State of Texas both as to interpretation and performance. This Contract shall, in any dispute over its meaning or application, be interpreted fairly and reasonably, and not more strongly for or against either party.

XII. TERMINATION

This Contract may be terminated at any time upon thirty (30) days written notice by City to Professional. In the event of termination, Professional will be compensated for work satisfactorily performed before the termination date. For any funding beyond the current fiscal year, the City reserves the right to immediately terminate this Contract by giving written notice, without liability to the City, in the event that funding for this Contract is discontinued or is no longer available. The City's fiscal year runs from October 1st to September 30th.

If, through any cause, the Professional fails to fulfill its obligations under this Contract, or if the Professional violates any of the agreements of this Contract, the City has the right to terminate the Contract by giving five (5) days written notice to the Professional. The Professional will be compensated for work satisfactorily performed before the termination date.

The Professional, however, is not relieved of liability to the City for damages sustained by the City because of any breach of contract by Professional. The City may withhold any payments to Professional for the purpose of setoff until the exact amount of damages due the City from the Professional is determined and paid.

XIII. PROJECT REPRESENTATION

The City may appoint a Project Representative to assist in obtaining information from various City departments as requested by Professional and in coordinating, monitoring, and evaluating the project to its completion. The Project Representative has no control over the means, methods, techniques, or procedures employed by Professional. The City is interested only in the results obtained under this Contract; the manner and means of obtaining those results is solely under the Professional's control.

XIV. NOTICE

All notices must be in writing, hand-delivered or mailed by certified mail, to the other party at the address below. The name and address for notification may be changed by notice to the other party.

City – ATTN:
Lesli Andrews
633 Walnut
Abilene, Texas 79606

Professional – ATTN:
Tal Fillingim
3465 Curry Lane
Abilene, Texas 79606

XV. COMPLIANCE WITH LAWS, CHARTER, ORDINANCES

Professional, its agents, employees, and subcontractors must comply with all applicable federal and state laws, the charter and ordinances of the City of Abilene, and with all applicable rules and regulations promulgated by local, state, and national boards, bureaus, and agencies. Professional must obtain all necessary permits and licenses required in completing the work contracted for in this agreement.

XVI. NO INDEBTEDNESS

Professional agrees that no payments owed by him of any nature whatsoever to the City, including payment in advance for service charges or any sums of any character whatsoever, shall become delinquent or in arrears.

The City will not knowingly award contracts for goods or services to any bidder in arrears to the City for any debt, claim, demand, or account whatsoever, including taxes, penalty, and interest. Professional is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset against any debt, claim, demand, or account owed by the City to any person, firm, or corporation in arrears to the City for any debt, claim, demand, or account of any nature whatsoever, including taxes, penalty, and interest.

XVII. EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the City to recruit, employ, and to provide compensation, promotion, and other conditions of employment without regard to race, color, religion, sex, age, national origin, or disability. The City affirms that employment decisions shall be made only on the basis of bona fide occupational qualifications. The City shall continually review its employment practices and personnel procedures and take positive steps to assure that equality of employment opportunity in the City of Abilene, Texas, is a fact, as well as an ideal.

XVIII. VERIFICATION OF EMPLOYMENT ELIGIBILITY

Professional must comply with the Immigration Reform and Control Act (IRCA) and may not knowingly obtain labor or services of an unauthorized alien. Professional, not the City, must verify eligibility for employment as required by IRCA.

XIX. MINORITY AND WOMEN BUSINESS ENTERPRISES

The City hereby gives notice that Minority and Women Business Enterprises will be afforded equal opportunities to submit bids for this Contract and will not be discriminated against on the grounds of race, ethnicity, color, sex, religion, or national origin in awarding the contract.

Technical assistance is available to Minority and Women Business Enterprises through the Texas Tech University Small Business Development Center, 749 Gateway St., #301, Building C, Abilene, Texas, 79602, 325-670-0300.

XX. SALES TAX

The City qualifies as an exempt agency under the Texas Limited Sales, Excise and Use Tax Act (the “Tax Act”), and is not subject to any State or City sales taxes on materials incorporated into the project. Labor used in the performance of this Contract is also not subject to State or City sales taxes. The City will provide an exemption certificate to the Professional. The Professional must have a sales tax permit issued by the Comptroller of Public Accounts and shall issue a resale certificate complying with the Tax Act, as amended, when purchasing said materials. The Professional is responsible for any sales taxes applicable to equipment purchases, rentals, leases, consumable supplies which are not incorporated into the project, tangible personal property purchased for use in the performance of this Contract and not completely consumed, or other taxable services used to perform this Contract, or other taxes required by law in connection with this Contract.

XXI. LEGAL CONSTRUCTION

In the event that any one or more of the provisions contained in this Contract is for any reason held to be invalid, illegal, or unenforceable in any respect, that invalidity, illegality, or unenforceability will not affect any other provisions, and the Contract will be construed as if the invalid, illegal, or unenforceable provision had never been contained in it.

XXII. STATUTORY VERIFICATIONS

Verification Against Boycott of Israel Provision. In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a company for the provision of goods or services unless the agreement 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 agreement. The term “company” does not include a sole proprietorship. Chapter 2271 of the Texas Government Code only applies to an agreement that: (1) is between a governmental entity and a company with 10 or more full-time employees; and (2) has a value of \$100,000.00 or more that is paid wholly or partly from public funds of the governmental entity.

Verification Against Discrimination of Firearm or Ammunition Industries Provision. Pursuant to Texas Government Code Chapter 2274, unless otherwise exempt, if the company employs at least 10 full-time employees, and this agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company verifies that: (1) the company does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the company will not discriminate during the term of the Agreement against a firearm entity or firearm trade association. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that contracts

with a sole-source provider, or does not receive any bids from a company that is able to provide the written verification required.

Verification Against Boycott of Energy Companies Provision. Pursuant to Texas Government Code Chapter 2276, unless otherwise exempt, if the company employs at least 10 full-time employees, and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company represents that: (1) the company does not boycott energy companies; and (2) the company will not boycott energy companies during the term of this Agreement. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that determines the requirements are inconsistent with the governmental entity’s constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

Prohibition on Contracts with Certain Companies Provision. In accordance with Section 2252.152 of the Texas Government Code, the company verifies that company is not on a list maintained by the State Comptroller’s office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

Unless the Professional is not subject to a provision above, the signatory executing this Agreement on behalf of the Professional verifies that the Professional: (1) does not boycott Israel and will not boycott Israel during the term of this Agreement; (2) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and will not discriminate during the term of this Agreement against a firearm entity or firearm trade association; (3) does not boycott energy companies, and will not boycott energy companies during the term of this Agreement; and (4) is not on a list maintained by the State Comptroller’s office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

XXIII. SECTIONS AND OTHER HEADINGS

Section, paragraph, and other headings contained in this Contract are for reference purposes only and do not affect in any way the meaning or interpretation of this Contract.

XIV. COUNTERPARTS

This Contract may be executed in two or more counterparts (including fax, email, or electronic PDF counterparts), each of which shall be deemed an original and all of which together shall constitute one instrument.

{Remainder of Page Intentionally Left Blank—Signature Page Follows}

IN WITNESS HEREOF, the parties hereto have executed this Contract effective as of the date written above:

CITY OF ABILENE

By:

Name:

Title:

ATTEST:

City Secretary

APPROVED:

By: _____
City Attorney

PROFESSIONAL

By: 

Name: Tal Fillingim, P.E.

Title: Principal

Address: 3465 Curry Lane, Abilene, TX
79606

Phone Number: 325-695-1070

Federal Tax ID#: 75-1285782

ATTEST: (if corporation)

Corporation's Secretary

Corporate Seal (if available)

ATTACHMENT A

Scope of Services

Engineering and surveying services for the design and construction administration of Johnson Park Public Boat Access Improvements located on the northwest side of Lake Fort Phantom. Elements will include boat ramp extension and rehabilitation, lighting upgrades, parking lot rehabilitation and expansion, and a prefabricated restroom facility.

Task 1 – Design and Construction Administration The Scope of the work will consist of the following:

- 1) Provide topographic survey necessary to prepare construction documents.
- 2) Develop schematic designs, provide design development, and final construction documents in accordance with City of Abilene requirements. An opinion of construction cost will be prepared for each schematic and design development phases.
- 3) Prepare overall project site plan in accordance with City of Abilene requirements. Prepare detailed construction plans and specifications for the purpose of bidding and constructing all components of the park and boat ramp improvements. Construction plans to include demolition plan (if required), dimensional control site plan, paving and grading plan, water and sewer layouts, electrical utility and lighting plans, boat ramp extension plans, erosion control plan, and all associated construction details.
- 4) Coordinate prefabricated restroom facility selection.
- 5) Coordinate plan review and approval, including any required TDLR Handicap Accessibility reviews in accordance with Americans with Disabilities Act.
- 6) Provide all coordination with permitting agencies to obtain permits, including all necessary utility coordination and environmental reports. This includes coordination with Texas Parks and Wildlife and Army Corps of Engineers.
- 7) Prepare bid and contract documents and attend any pre-bid meetings. Assist the City of Abilene in advertising, bidding and contract award.
- 8) Hold a pre-construction conference involving all parties and assist in any needed review of design related questions during construction.
- 9) Attend all design and project coordination meetings as required.
- 10) Review and approve all shop drawings and contractor payment requests.
- 11) Provide weekly construction inspection site visits to observe progress and quality of executed work.

12) Consult and advise the City, issue all instructions to the Contractor requested by the City, and prepare routine field orders and/or change orders as required.

13) Provide project inspection at time of substantial completion and punch list to contractors. Conduct in company with the city a final inspection of the project for conformance with the design concept of the project and compliance with the construction plans.

Task 2 – Resident Project Inspection Services will include a resident project representative (RPR) to provide a review of project completion as requested by client. The resident project representative will prepare field reports and distribute to the design team. Onsite project visits and inspections will at a minimum be provided weekly and at all major construction milestones, including any required inspection after normal business hours. This scope also includes attendance of OAC meetings as required, project close out assistance to include site walk through, and punch lists.

Compensation Payment Schedule Compensation for Task 1 as described above shall be at a lump sum price of \$155,000.00.

Compensation for Task 2 as described above shall be at an hourly not to exceed \$24,000.00.

Fees do not include any required outside review, inspection, or filing fees. Fees also do not include any resident project inspection. Hourly items will be provided per the attached rate schedule. All fees are based on the project extents as outlined. Project extents shall not be extended without written approval from the City of Abilene. Should the project extents be increased then contract would need to be renegotiated.

ATTACHMENT B

PAYMENT SCHEDULE

PARTIES TO INITIAL OPTION(S) SELECTED

OPTION 1 ____

Compensation is based on actual hours of work/time devoted to providing the described professional services and will be paid at a rate of \$ per hour, or per the attached schedule, not to exceed \$.

Professional must submit monthly invoices to City accompanied by an explanation of charges, professional fees, and services. City will pay invoices according to its normal payment procedures.

OPTION 2 ____

Payment is in a lump sum amount of \$ upon completion of the work and written acceptance by the City.

No mechanic, contractor, subcontractor, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if requested by the City, the Professional must execute and provide City with an Affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics and suppliers under this agreement have been paid in full, and that there are no claims pending of which Professional has been notified.

OPTION 3 _X_

Payment is a fixed fee amount of \$179,000. payable per monthly pay app upon completion of the work and written acceptance by the City.

No mechanic, contractor, subcontractor, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if requested by the City, the Professional shall execute and provide City with an Affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics and suppliers under this agreement have been paid in full, and that there are no claims pending of which Professional has been notified.

ATTACHMENT C

OWNERSHIP OF DOCUMENTS AND MATERIALS

Parties to initial option chosen

(Option 1) X

All documents and materials prepared by Professional under the terms of this Contract are the City's property from the time of preparation, and Professional must deliver the documents and materials to the City or make them available for inspection whenever requested. Professional has the right to make duplicate copies of such documents or materials for its own file or for other such purposes as the City authorizes in writing.

(Option 2) ____

All documents and materials prepared by the Professional remain the property of the Professional; however, Professional must furnish City, at no additional cost, one set of reproducible mylars of the original drawings of the work and/or one copy of all documents prepared by the Professional pursuant to this Agreement.

ATTACHMENT D

STATE MANDATED WORKERS' COMPENSATION INSURANCE LANGUAGE

THIS ATTACHMENT IS ONLY APPLICABLE IF WORKERS' COMPENSATION COVERAGE IS PROVIDED

a. Definitions

Certificate of coverage ("certificate") - a copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement (TWCC-81, TWCC-82, TWCC-83, or TWCC-84), showing statutory workers' compensation insurance coverage for the person's or entity's employees providing services on a project, for the duration of the project.

Duration of the project - includes the time from the beginning of the work on the project until the Professional's work on the project has been completed and accepted by the City.

Persons providing services on the project ("subcontractors" in 406.096) - includes all persons or entities performing all or part of the services the Professional has undertaken to perform on the project, regardless of whether that person contracted directly with the Professional and regardless of whether that person has employees. This includes, without limitation, independent contractors, subprofessionals, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes persons to provide services on the project. "Services" include, without limitations, providing, hauling, or delivering equipment or materials, or providing labor, transportation, or other service(s) related to a project. "Services" does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.

- b. The Professional shall provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all employees of the Professional providing services on the project, for the duration of the project.
- c. The Professional must provide a certificate of coverage to the City prior to being awarded the contract.
- d. If the coverage period shown on the Professional's current certificate of coverage ends during the duration of the project, the Professional must, prior to the end of the coverage period, file a new certificate of coverage with the City showing that coverage has been extended.
- e. Professional shall obtain from each person providing services on a project and provide to City:
- (1) a certificate of coverage, prior to that person beginning work on the project, so the City will have on file certificates of coverage showing coverage for all persons providing services on the project; and

(2) no later than seven (7) days after receipt by the Professional, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project.

- f. The Professional shall retain all required certificates of coverage for the duration of the project and for one (1) year thereafter.
- g. The Professional shall notify the City in writing by certified mail or personal delivery, within ten (10) days after the Professional knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.
- h. The Professional shall post on each project site a notice, in the text, form, and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
- i. The Professional shall contractually require each person with whom it contracts to provide services on a project to:
 - (1) provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all of its employees providing services on the project, for the duration of the project;
 - (2) provide to the Professional, prior to that person beginning work on the project, a certificate of coverage showing that coverage is being provided for all employees of the person providing service on the project, for the duration of the project;
 - (3) provide the Professional, prior to the end of the coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (4) obtain from each other person with whom it contracts, and provide to the Professional:
 - (a) a certificate of coverage, prior to the other person beginning work on the project; and
 - (b) a new certificate of coverage showing extension of coverage, prior to the end of the coverage period, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (5) retain all required certificates of coverage on file for the duration of the project and for one (1) year thereafter;
 - (6) notify the City in writing by certified mail or personal delivery, within ten (10) days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing service on the project;

(7) contractually require each person with whom it contracts, to perform as required by paragraphs (1) - (7), with the certificates of coverage to be provided to the person for whom they are providing services.

- j. By signing this Contract or providing or causing to be provided a certificate of coverage, the Professional is representing to the City that all employees of the Professional who will provide services on the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the Professional to administrative penalties, criminal penalties, civil penalties, or other civil actions.
- k. The Professional's failure to comply with any of these provisions is a breach of contract by the Professional which entitles the City to declare the Contract void if the Professional does not remedy the breach within ten (10) days after receipt of notice of breach from the City.



PROFESSIONAL SERVICES CONTRACT Engineers & Architects

This Contract, dated the 10. day of April, 2025, is between the City of Abilene, a home rule municipal corporation of the State of Texas (“City”), and Jacob Martin, a company organized under the laws of the State of Texas. (“Professional”).

The City is engaged in engineering and surveying services for the design and construction administration of the Southeast Public Boat Ramp. and desires to engage the services of Professional, as an independent contractor and not as an employee, to assist in the project and to render his or her or its services on the terms and conditions provided in this Contract.

The Professional is a[n] qualified architect/engineer properly licensed/certified to practice in the State of Texas. Professional desires to render professional services to the City on the terms and conditions provided in this Contract.

The Professional must perform services with the professional skill and care ordinarily provided by competent engineers or architects practicing in the same or similar locality and under the same or similar circumstances and professional license, and as expeditiously as is prudent considering the ordinary professional skill and care of a competent engineer or architect.

THEREFORE, the City engages the services of the Professional. In consideration of the mutual promises contained in this Contract, the parties agree as follows:

I. TERMS

In consideration of the compensation stated in paragraph II, the Professional must provide all services as described in Attachment A, which is incorporated by reference for all purposes. The Professional must complete all services by Task 1 180 days and Task 2 TBD unless otherwise determined by funding.

II. FEE

For the services to be rendered under this Contract, the Professional will be entitled to a fee as described in Attachment B, which is incorporated by reference for all purposes.

III. FACILITIES

The Professional will furnish all facilities and equipment that may be necessary to perform services required under this Contract.

IV. ASSIGNMENT

The Professional may not assign, in whole or in part, any rights, duties, obligations, or interest arising from this Contract without the City's prior written consent. In the event of an assignment by the Professional to which the City has consented, the assignee or assignee's legal representative must agree in writing with the City to personally assume, perform, and be bound by all the provisions of this Contract. All of the terms and provisions of this Contract are binding on Professional's successors and assigns and may be enforced by the City against such successors and assigns.

V. STATUS OF PROFESSIONAL

The Professional is an Independent Contractor. Professional and Professional's employees are not the agents, servants, or employees of the City.

VI. AMENDMENT OR MODIFICATION

This Contract, including attachments, constitutes the entire agreement of the parties. Any statements, promises, or agreements made by either party or its agent which are not contained in this Contract are of no effect. This Contract may not be amended or modified except by both parties' written consent. This Contract supersedes any prior understandings or written or oral agreements between the parties respecting the subject matter of this Contract.

VII. OWNERSHIP OF DOCUMENTS AND MATERIALS

Ownership of Documents and Materials is according to Attachment C.

VIII. NONDISCLOSURE

The Professional may not show to any person or entity any documents, reports, plans, programs, reports, drawings, or any other material which Professional prepares or acquires in performing this Contract, including any duplicate copies kept by Professional. The Professional may not disclose to any person or entity any information regarding the City's activities. The City may, however, specifically authorize a limited disclosure at its discretion.

IX. INDEMNITY

A. Definitions

For the purpose of this section the following definitions apply:

“City” shall mean all officers, agents, and employees of the City of Abilene.

“Claims” shall mean all claims, liens, suits, demands, accusations, allegations, assertions, complaints, petitions, proceedings, and causes of action of every kind and description brought for damages.

“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.

“Professional” includes the person, corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.

“Professional’s employees” shall mean any employees, officers, agents, subcontractors, licensees, and invitees of Professional.

B. Indemnity

The Professional shall indemnify, hold harmless and defend the City against liability for damage that is caused by or results from an act of negligence, intentional tort, intellectual property infringement, or failure to pay a subcontractor or supplier committed by the Professional or the Professional’s employees, or another entity over which the Professional exercises control.

The Professional is an independent contractor and is not, with respect to its acts or omissions, an agent or employee of the City.

Professional must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of Professional’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 Professional or Professional'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 Professional.

The City and Professional must provide the other prompt and timely notice of any covered event which in any way affects or might affect the Professional or City. The City has the right to compromise and defend the same to the extent of its own interests.

X. INSURANCE

A. GENERAL REQUIREMENTS

The Professional agrees to maintain the type and amounts of insurance required in this Contract throughout the term of the Contract. The Professional is solely responsible for providing the required certificates of insurance. The City may terminate this Contract if the Professional fails to timely comply with the insurance requirements.

The required insurance must be issued by a company or companies of sound and adequate financial responsibility and authorized to do business in the State of Texas. All policies are subject to examination and approval by the City for their adequacy as to content, form of protection, and providing company.

The required insurance naming the City as additional insured must be primary insurance and not contributing with any other insurance available to City, under any third party liability policy.

Before the City executes the notice to proceed with any work under this Contract, the Professional must provide the City Secretary with either an original certificate of insurance or a certified copy of the insurance policy evidencing the required insurance. Thereafter, the Professional must furnish new certificates or copies of the policy before the expiration date.

Texas Labor Code Section 406.096 requires a city to ensure that contractors carry workers' compensation for each employee when the city is a party to any "building or construction contract." The Code enumerates that "building and construction" includes:

- (A) erecting or preparing to erect a structure, including a building, bridge, roadway, public utility facility, or related appurtenance;
- (B) remodeling, extending, repairing, or demolishing a structure; or

(C) otherwise improving real property or an appurtenance to real property through similar activities.

B. ADDITIONAL REQUIREMENTS

The required liability insurances and their certificates must:

1. Name the City as an additional insured with respect to operations for which this Contract is made.
2. Provide for thirty (30) days advance written notice of cancellation or material change.

C. TYPES AND AMOUNTS OF INSURANCE

The types of insurance required in this Contract are those indicated by initials. If no initials appear on any of items 1 through 6, items 1 through 4 shall be required.

<u>Type</u>	<u>Amount</u>
☐ 1. Workers' Compensation Employer's Liability	Statutory \$100,000 per occurrence
☐ 2. Commercial (Public) Liability including, but not limited to: • Premises/Operations • Independent Contractors • Products/Completed Operations • Contractual Liability (insuring above indemnity) and where the exposures exist • Explosion Collapse and Underground	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
☐ 3. Business Automobile Liability to include coverage for: • Owned/Leased Autos • Non-Owned Autos • Hired Cars	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
☒ 4. Professional Liability	\$500,000 combined single limit (per occurrence)
☐ 5. See Addendum for Special Coverages and/or revisions	

___6. No Insurance Required

XI. VENUE, CHOICE OF LAW, AND INTERPRETATION

Venue for any cause of action arising under this contract is Taylor County, Texas. This Contract is governed by the laws of the State of Texas both as to interpretation and performance. This Contract shall, in any dispute over its meaning or application, be interpreted fairly and reasonably, and not more strongly for or against either party.

XII. TERMINATION

This Contract may be terminated at any time upon thirty (30) days written notice by City to Professional. In the event of termination, Professional will be compensated for work satisfactorily performed before the termination date. For any funding beyond the current fiscal year, the City reserves the right to immediately terminate this Contract by giving written notice, without liability to the City, in the event that funding for this Contract is discontinued or is no longer available. The City's fiscal year runs from October 1st to September 30th.

If, through any cause, the Professional fails to fulfill its obligations under this Contract, or if the Professional violates any of the agreements of this Contract, the City has the right to terminate the Contract by giving five (5) days written notice to the Professional. The Professional will be compensated for work satisfactorily performed before the termination date.

The Professional, however, is not relieved of liability to the City for damages sustained by the City because of any breach of contract by Professional. The City may withhold any payments to Professional for the purpose of setoff until the exact amount of damages due the City from the Professional is determined and paid.

XIII. PROJECT REPRESENTATION

The City may appoint a Project Representative to assist in obtaining information from various City departments as requested by Professional and in coordinating, monitoring, and evaluating the project to its completion. The Project Representative has no control over the means, methods, techniques, or procedures employed by Professional. The City is interested only in the results obtained under this Contract; the manner and means of obtaining those results is solely under the Professional's control.

XIV. NOTICE

All notices must be in writing, hand-delivered or mailed by certified mail, to the other party at the address below. The name and address for notification may be changed by notice to the other party.

City – ATTN:
Lesli Andrews
633 Walnut
Abilene, Texas 79606

Professional – ATTN:
Tal Fillingim
3465 Curry Lane
Abilene, Texas 79606

XV. COMPLIANCE WITH LAWS, CHARTER, ORDINANCES

Professional, its agents, employees, and subcontractors must comply with all applicable federal and state laws, the charter and ordinances of the City of Abilene, and with all applicable rules and regulations promulgated by local, state, and national boards, bureaus, and agencies. Professional must obtain all necessary permits and licenses required in completing the work contracted for in this agreement.

XVI. NO INDEBTEDNESS

Professional agrees that no payments owed by him of any nature whatsoever to the City, including payment in advance for service charges or any sums of any character whatsoever, shall become delinquent or in arrears.

The City will not knowingly award contracts for goods or services to any bidder in arrears to the City for any debt, claim, demand, or account whatsoever, including taxes, penalty, and interest. Professional is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset against any debt, claim, demand, or account owed by the City to any person, firm, or corporation in arrears to the City for any debt, claim, demand, or account of any nature whatsoever, including taxes, penalty, and interest.

XVII. EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the City to recruit, employ, and to provide compensation, promotion, and other conditions of employment without regard to race, color, religion, sex, age, national origin, or disability. The City affirms that employment decisions shall be made only on the basis of bona fide occupational qualifications. The City shall continually review its employment practices and personnel procedures and take positive steps to assure that equality of employment opportunity in the City of Abilene, Texas, is a fact, as well as an ideal.

XVIII. VERIFICATION OF EMPLOYMENT ELIGIBILITY

Professional must comply with the Immigration Reform and Control Act (IRCA) and may not knowingly obtain labor or services of an unauthorized alien. Professional, not the City, must verify eligibility for employment as required by IRCA.

XIX. MINORITY AND WOMEN BUSINESS ENTERPRISES

The City hereby gives notice that Minority and Women Business Enterprises will be afforded equal opportunities to submit bids for this Contract and will not be discriminated against on the grounds of race, ethnicity, color, sex, religion, or national origin in awarding the contract.

Technical assistance is available to Minority and Women Business Enterprises through the Texas Tech University Small Business Development Center, 749 Gateway St., #301, Building C, Abilene, Texas, 79602, 325-670-0300.

XX. SALES TAX

The City qualifies as an exempt agency under the Texas Limited Sales, Excise and Use Tax Act (the “Tax Act”), and is not subject to any State or City sales taxes on materials incorporated into the project. Labor used in the performance of this Contract is also not subject to State or City sales taxes. The City will provide an exemption certificate to the Professional. The Professional must have a sales tax permit issued by the Comptroller of Public Accounts and shall issue a resale certificate complying with the Tax Act, as amended, when purchasing said materials. The Professional is responsible for any sales taxes applicable to equipment purchases, rentals, leases, consumable supplies which are not incorporated into the project, tangible personal property purchased for use in the performance of this Contract and not completely consumed, or other taxable services used to perform this Contract, or other taxes required by law in connection with this Contract.

XXI. LEGAL CONSTRUCTION

In the event that any one or more of the provisions contained in this Contract is for any reason held to be invalid, illegal, or unenforceable in any respect, that invalidity, illegality, or unenforceability will not affect any other provisions, and the Contract will be construed as if the invalid, illegal, or unenforceable provision had never been contained in it.

XXII. STATUTORY VERIFICATIONS

Verification Against Boycott of Israel Provision. In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a company for the provision of goods or services unless the agreement 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 agreement. The term “company” does not include a sole proprietorship. Chapter 2271 of the Texas Government Code only applies to an agreement that: (1) is between a governmental entity and a company with 10 or more full-time employees; and (2) has a value of \$100,000.00 or more that is paid wholly or partly from public funds of the governmental entity.

Verification Against Discrimination of Firearm or Ammunition Industries Provision. Pursuant to Texas Government Code Chapter 2274, unless otherwise exempt, if the company employs at least 10 full-time employees, and this agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company verifies that: (1) the company does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the company will not discriminate during the term of the Agreement against a firearm entity or firearm trade association. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that contracts

with a sole-source provider, or does not receive any bids from a company that is able to provide the written verification required.

Verification Against Boycott of Energy Companies Provision. Pursuant to Texas Government Code Chapter 2276, unless otherwise exempt, if the company employs at least 10 full-time employees, and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company represents that: (1) the company does not boycott energy companies; and (2) the company will not boycott energy companies during the term of this Agreement. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that determines the requirements are inconsistent with the governmental entity’s constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

Prohibition on Contracts with Certain Companies Provision. In accordance with Section 2252.152 of the Texas Government Code, the company verifies that company is not on a list maintained by the State Comptroller’s office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

Unless the Professional is not subject to a provision above, the signatory executing this Agreement on behalf of the Professional verifies that the Professional: (1) does not boycott Israel and will not boycott Israel during the term of this Agreement; (2) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and will not discriminate during the term of this Agreement against a firearm entity or firearm trade association; (3) does not boycott energy companies, and will not boycott energy companies during the term of this Agreement; and (4) is not on a list maintained by the State Comptroller’s office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

XXIII. SECTIONS AND OTHER HEADINGS

Section, paragraph, and other headings contained in this Contract are for reference purposes only and do not affect in any way the meaning or interpretation of this Contract.

XIV. COUNTERPARTS

This Contract may be executed in two or more counterparts (including fax, email, or electronic PDF counterparts), each of which shall be deemed an original and all of which together shall constitute one instrument.

{Remainder of Page Intentionally Left Blank—Signature Page Follows}

IN WITNESS HEREOF, the parties hereto have executed this Contract effective as of the date written above:

CITY OF ABILENE

PROFESSIONAL

By:

By:



Name:

Name: Tal Fillingim

Title:

Title: Principal

Address: 3465 Curry Lane, Abilene, TX
79606

Phone Number: 325-695-1070

Federal Tax ID#: 75-1285782

ATTEST:

ATTEST: (if corporation)

City Secretary

Corporation's Secretary

APPROVED:

Corporate Seal (if available)

By: _____
City Attorney

ATTACHMENT A

Scope of Services

Engineering and surveying services for the design and construction administration of Southeast Public Boat Access Improvements located on the east side of Lake Fort Phantom. Elements will include boat ramp extension and rehabilitation, lighting upgrades, parking lot rehabilitation and expansion, 4-slip courtesy boat dock, park benches and picnic tables, and a prefabricated restroom facility.

Task 1 – Design and Construction Administration The Scope of the work will consist of the following:

- 1) Provide topographic survey necessary to prepare construction documents.
- 2) Develop schematic designs, provide design development, and final construction documents in accordance with City of Abilene requirements. An opinion of construction cost will be prepared for each schematic and design development phases.
- 3) Prepare overall project site plan in accordance with City of Abilene requirements. Prepare detailed construction plans and specifications for the purpose of bidding and constructing all components of the park and boat ramp improvements. Construction plans to include demolition plan (if required), dimensional control site plan, paving and grading plan, water and sewer layouts, electrical utility and lighting plans, boat ramp extension plans, erosion control plan, and all associated construction details.
- 4) Coordinate prefabricated restroom facility selection and prepare courtesy boat dock specifications.
- 5) Coordinate plan review and approval, including any required TDLR Handicap Accessibility reviews in accordance with Americans with Disabilities Act.
- 6) Provide all coordination with permitting agencies to obtain permits, including all necessary utility coordination and environmental reports. This includes coordination with Texas Parks and Wildlife and Army Corps of Engineers.
- 7) Prepare bid and contract documents and attend any pre-bid meetings. Assist the City of Abilene in advertising, bidding and contract award.
- 8) Hold a pre-construction conference involving all parties and assist in any needed review of design related questions during construction.
- 9) Attend all design and project coordination meetings as required.
- 10) Review and approve all shop drawings and contractor payment requests.
- 11) Provide weekly construction inspection site visits to observe progress and quality of executed work.

12) Consult and advise the City, issue all instructions to the Contractor requested by the City, and prepare routine field orders and/or change orders as required.

13) Provide project inspection at time of substantial completion and punch list to contractors. Conduct in company with the city a final inspection of the project for conformance with the design concept of the project and compliance with the construction plans.

Task 2 – Resident Project Inspection Services will include a resident project representative (RPR) to provide a review of project completion as requested by client. The resident project representative will prepare field reports and distribute to the design team. Onsite project visits and inspections will at a minimum be provided weekly and at all major construction milestones, including any required inspection after normal business hours. This scope also includes attendance of OAC meetings as required, project close out assistance to include site walk through, and punch lists.

Compensation Payment Schedule Compensation for Task 1 as described above shall be at a lump sum price of \$155,000.00.

Compensation for Task 2 as described above shall be at an hourly not to exceed \$24,000.00.

Fees do not include any required outside review, inspection, or filing fees. Fees also do not include any resident project inspection. Hourly items will be provided per the attached rate schedule. All fees are based on the project extents as outlined. Project extents shall not be extended without written approval from the City of Abilene. Should the project extents be increased then contract would need to be renegotiated.

ATTACHMENT B

PAYMENT SCHEDULE

PARTIES TO INITIAL OPTION(S) SELECTED

OPTION 1 ____

Compensation is based on actual hours of work/time devoted to providing the described professional services and will be paid at a rate of \$ per hour, or per the attached schedule, not to exceed \$.

Professional must submit monthly invoices to City accompanied by an explanation of charges, professional fees, and services. City will pay invoices according to its normal payment procedures.

OPTION 2 ____

Payment is in a lump sum amount of \$ upon completion of the work and written acceptance by the City.

No mechanic, contractor, subcontractor, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if requested by the City, the Professional must execute and provide City with an Affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics and suppliers under this agreement have been paid in full, and that there are no claims pending of which Professional has been notified.

OPTION 3 X__

Payment is a fixed fee amount of \$179,000. payable per monthly pay app upon completion of the work and written acceptance by the City.

No mechanic, contractor, subcontractor, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if requested by the City, the Professional shall execute and provide City with an Affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics and suppliers under this agreement have been paid in full, and that there are no claims pending of which Professional has been notified.

ATTACHMENT C

OWNERSHIP OF DOCUMENTS AND MATERIALS

Parties to initial option chosen

(Option 1) X

All documents and materials prepared by Professional under the terms of this Contract are the City's property from the time of preparation, and Professional must deliver the documents and materials to the City or make them available for inspection whenever requested. Professional has the right to make duplicate copies of such documents or materials for its own file or for other such purposes as the City authorizes in writing.

(Option 2) ____

All documents and materials prepared by the Professional remain the property of the Professional; however, Professional must furnish City, at no additional cost, one set of reproducible mylars of the original drawings of the work and/or one copy of all documents prepared by the Professional pursuant to this Agreement.

ATTACHMENT D

STATE MANDATED WORKERS' COMPENSATION INSURANCE LANGUAGE

THIS ATTACHMENT IS ONLY APPLICABLE IF WORKERS' COMPENSATION COVERAGE IS PROVIDED

a. Definitions

Certificate of coverage ("certificate") - a copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement (TWCC-81, TWCC-82, TWCC-83, or TWCC-84), showing statutory workers' compensation insurance coverage for the person's or entity's employees providing services on a project, for the duration of the project.

Duration of the project - includes the time from the beginning of the work on the project until the Professional's work on the project has been completed and accepted by the City.

Persons providing services on the project ("subcontractors" in 406.096) - includes all persons or entities performing all or part of the services the Professional has undertaken to perform on the project, regardless of whether that person contracted directly with the Professional and regardless of whether that person has employees. This includes, without limitation, independent contractors, subprofessionals, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes persons to provide services on the project. "Services" include, without limitations, providing, hauling, or delivering equipment or materials, or providing labor, transportation, or other service(s) related to a project. "Services" does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.

- b. The Professional shall provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all employees of the Professional providing services on the project, for the duration of the project.
- c. The Professional must provide a certificate of coverage to the City prior to being awarded the contract.
- d. If the coverage period shown on the Professional's current certificate of coverage ends during the duration of the project, the Professional must, prior to the end of the coverage period, file a new certificate of coverage with the City showing that coverage has been extended.
- e. Professional shall obtain from each person providing services on a project and provide to City:
- (1) a certificate of coverage, prior to that person beginning work on the project, so the City will have on file certificates of coverage showing coverage for all persons providing services on the project; and

(2) no later than seven (7) days after receipt by the Professional, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project.

- f. The Professional shall retain all required certificates of coverage for the duration of the project and for one (1) year thereafter.
- g. The Professional shall notify the City in writing by certified mail or personal delivery, within ten (10) days after the Professional knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.
- h. The Professional shall post on each project site a notice, in the text, form, and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
- i. The Professional shall contractually require each person with whom it contracts to provide services on a project to:
 - (1) provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all of its employees providing services on the project, for the duration of the project;
 - (2) provide to the Professional, prior to that person beginning work on the project, a certificate of coverage showing that coverage is being provided for all employees of the person providing service on the project, for the duration of the project;
 - (3) provide the Professional, prior to the end of the coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (4) obtain from each other person with whom it contracts, and provide to the Professional:
 - (a) a certificate of coverage, prior to the other person beginning work on the project; and
 - (b) a new certificate of coverage showing extension of coverage, prior to the end of the coverage period, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (5) retain all required certificates of coverage on file for the duration of the project and for one (1) year thereafter;
 - (6) notify the City in writing by certified mail or personal delivery, within ten (10) days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing service on the project;

(7) contractually require each person with whom it contracts, to perform as required by paragraphs (1) - (7), with the certificates of coverage to be provided to the person for whom they are providing services.

- j. By signing this Contract or providing or causing to be provided a certificate of coverage, the Professional is representing to the City that all employees of the Professional who will provide services on the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the Professional to administrative penalties, criminal penalties, civil penalties, or other civil actions.
- k. The Professional's failure to comply with any of these provisions is a breach of contract by the Professional which entitles the City to declare the Contract void if the Professional does not remedy the breach within ten (10) days after receipt of notice of breach from the City.

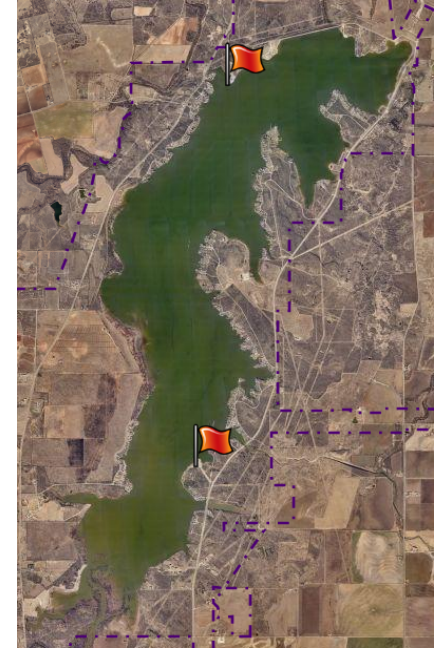
Contract Jacob Martin Design of Lake Fort Phantom Boat Ramps





General Information:

- Request to contract with Jacob Martin for the design of Lake Fort Phantom boat ramps with one of the first items requested was improvements to the boat ramps.
- The Fort Phantom Master Plan was approved on September 12, 2024.
- In the City Council workshop on January 31, 2025, Council directed staff to move forward with improvements.
- Staff is requesting City Council approve two contracts with Jacob Martin. One contract for the design of the Lake Fort Phantom Northwest boat ramp at a cost of \$179,000 and one contract for the design of the Lake Fort Phantom Southeast boat ramp at a cost of \$179,000.
- The total cost of both contracts is \$358,000 to be funded from Minor Improvement Fund.



CITY OF
ABILENE
TEXAS



**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Don Green, Director

SUBJECT: 12. Resolution: Receive a Report, Hold a Discussion and Take Action on the Purchase of Nine (9) 2025 Chevrolet Silverado Half Ton Pickups for Multiple Divisions from Lawrence Hall of Abilene, Texas (Don Green)

GENERAL INFORMATION

Fleet Services seeks to purchase nine (9) 2025 Chevrolet Silverado half ton pickups from Lawrence Hall Chevrolet through CB-2527 for multiple divisions. All nine (9) units are to be replacements for units that have met the end of their useful life.

Fleet Services has included a comparison it uses between purchasing Internal Combustion Engine vehicles versus similar model Electric vehicles to determine which has the better useful and fiscally responsible outcomes for the City. Fleet plans to include these comparisons in future Agenda Packets for purchases of "light" (1/2 ton Trucks, SUVs and Sedans).

SPECIAL CONSIDERATIONS

Bids were advertised in the Abilene Reporter News for two weeks starting on 2/23/2025 and running through 03/2/2025. Sealed bids were opened on 03/11/2025. Thirty eight (38) vendors were contacted. Two (2) vendors responded.

FUNDING/FISCAL IMPACT

The funds for the purchase are to be provided through the Fleet Replacement Fund and total \$334,344.00, which is \$43,654.46 under budget. (7) Seven units were planned, budgeted and included in the FY25 budget process. Two (2) units are replacements for vehicles totaled by insurance companies and \$36,198.46 was collected in damages.

STAFF RECOMMENDATION

Fleet Services staff recommends the purchase of nine (9) 2025 Chevrolet Silverado Half Ton Pickups and awarding CB-2527 to Lawrence Hall Chevrolet.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. FY25 CB-2527 Half Ton Pickups Resolution
2. FY25 CB-2527 Half Ton Pickups Addtl Info
3. FY25 CB-2527 Bid Tabsheet
4. CB-2527 Half Ton Pickups Budget vs Actual
5. FY25 CB- 2527 EV Comparison Half Ton Pickups
6. FY25 CB-2527 Half Ton Pickups PiP

RESOLUTION NO _____

**A RESOLUTION OF THE CITY OF ABILENE, TEXAS
TO PURCHASE NINE (9) 2025 CHEVROLET SILVERADO HALF TON PICKUP TRUCKS FROM LAWRENCE
HALL CHEVROLET, ABILENE TX CB-2527**

WHEREAS, City of Abilene has a need for nine (9) half ton pickup trucks; and

WHEREAS, City of Abilene conducted a Request for Bids (CB-2527); and

WHEREAS, the City budgeted for seven of these purchases for Fiscal Year 2025; and

WHEREAS, the City collected proceeds from insurance claims for two units; and

WHEREAS, City of Abilene received pricing for nine (9) 2025 Chevrolet Silverado half ton pickup trucks through sealed bids; and

WHEREAS, Lawrence Hall Chevrolet is the lowest bidder to meet all required specifications.

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

PART 1: That the City Council approves this purchase, through CB-2527, from Lawrence Hall Chevrolet of Abilene, Texas in the amount of Three Hundred Thirty Four Thousand Three Hundred Forty Four Dollars and Zero Cents (\$334,344.00) for nine (9) 2025 Chevrolet Silverado half ton pickup trucks.

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

ADOPTED this 10th day April, 2025

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney

ADDITIONAL INFORMATION FOR COUNCIL MEETING ITEM
Half Ton Pickups

Unit #	Assignment	Year	Make	Model	Mileage	Hours	Total Maintenance Costs	Disposal Method	Points	Replacement Reasoning
4376	Water Distribution	2013	Ford	Explorer	138,250		\$45,648.53	Auction	3 of 4	Meets 3 of 4 replacement criteria
2024	Fleet	1992	GMC	Sierra	121,964		\$61,046.49	Auction	3 of 4	Meets 3 of 4 replacement criteria
3641	Parks	2006	Chevrolet	CC15903	127,300	7,191	\$54,216.52	Auction	3 of 4	Meets 3 of 4 replacement criteria
5061	Water Distribution	2023	Ford	F150	13,255	874	\$1,569.63	Insurance Salvaged	0 of 4	Wrecked and Totalled
3901	Code Enforcement	2008	Ford	F150	97,943		\$11,500.82	Insurance Salvaged	1 of 4	Wrecked and Totalled
4337	Building Inspection	2013	Chevrolet	CC10703	170,208	9,241	\$16,094.29	Auction	3 of 4	Meets 3 of 4 replacement criteria
3154	Streets	2002	Chevrolet	CC15903	182,429	9,289	\$52,115.57	Auction	3 of 4	Meets 3 of 4 replacement criteria

**CITY OF ABILENE
PURCHASING DIVISION
TABULATION OF BIDS**

PAGE
1 OF 2

DEPARTMENT: FLEET
BID NO.: CB-2527
TIME OF OPENING: 11:00 A.M.
DATE OF OPENING: MARCH 11, 2025

LAWRENCE HALL
ABILENE, TX

TRIPLE CROWN FORD
STEPHENVILLE, TX

ITEM	DESCRIPTION	QTY	UNIT	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
1.	HALF-TON PICKUP TRUCK – REGULAR CAB, 2WD	8	EA	36,740.00	*293,920.00	40,250.15	322,001.2								
	HALF-TON PICKUP TRUCK – EXTENDED CAB, 2 WD	1	EA		DOES NOT MEET SPECS		DOES NOT MEET SPECS								
	HALF-TON PICKUP TRUCK – REGULAR CAB, 4WD	1	EA	40,424.00	*40,424.00	44,801.15	44,801.15								
BASE BID															
DISCOUNT															
TOTAL BID															

*NOTES: INDICATES RECOMMENDED AWARD

BUDGET vs ACTUAL COSTS**Half Ton Pickups**

Repl For Unit #	Division #	Division Name	Type Equipment	Budgeted Cost	Actual Cost	Budgeted vs Actual Variance
2024	5003	Fleet Services	1/2T Reg Cab 2WD	\$48,000.00	\$36,740.00	(\$11,260.00)
3641	5301	Parks	1/2T Reg Cab 2WD	\$48,000.00	\$36,740.00	(\$11,260.00)
4337	4004	Building Inspection	1/2T Reg Cab 2WD	\$48,000.00	\$36,740.00	(\$11,260.00)
3154	4103	Streets	1/2T Reg Cab 2WD	\$48,000.00	\$36,740.00	(\$11,260.00)
4454	4204	Water Distribution	1/2T Reg Cab 2WD	\$48,000.00	\$36,740.00	(\$11,260.00)
3900	4105	Stormwater	1/2 Reg Cab 4WD	\$53,800.00	\$40,424.00	(\$13,376.00)
4376	4204	Water Distribution	1/2T Reg Cab 2WD	\$48,000.00	\$36,740.00	(\$11,260.00)
				\$341,800.00	\$260,864.00	(\$80,936.00)

Repl For Unit #	Division #	Division Name	Type Equipment	Budgeted Cost	Actual Cost	Budgeted vs Actual Variance
3901	4003	Code Enforcement	1/2T Reg Cab 2WD	\$0.00	\$36,740.00	\$36,740.00
5061	4204	Water Distribution	1/2T Reg Cab 2WD	\$0.00	\$36,740.00	\$36,740.00
						\$73,480.00
						(\$36,198.46)
						\$37,281.54

Under Budget

Total
Recovered
Unplanned Cost due to accidents.

EV Comparison for Vehicle Replacements

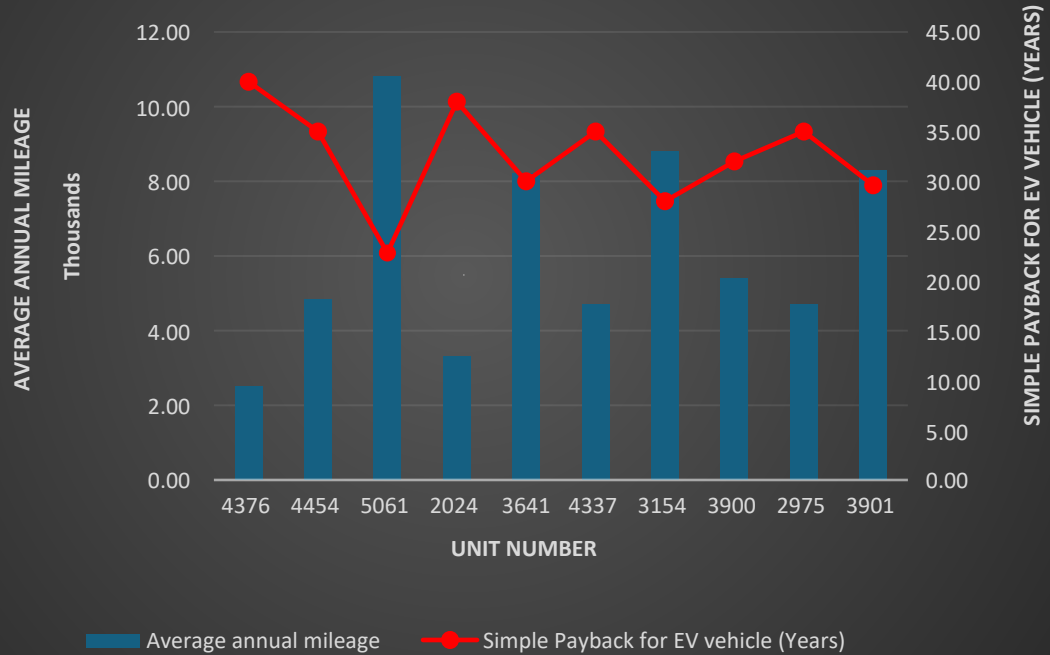


The below data is collected from manufacturer vehicle specifications, Afleet online and Fleet software (AssetWorks). This data does not represent costs associated with installation of charging stations. MSRP cost is obtained from manufacturers website and does not include any potential discounts or upgrades.

Vehicle Type	Base Model	Gas make/model	EV Make/Model
1/2T Pickup Truck	Chevrolet CC10903	Chevrolet CC10903	Chevrolet Silverado EV
Combined average fuel economy (MPGGE)		26	65
Current MSRP Purchase Price	\$ 36,740.00	\$ 36,740.00	\$ 57,095.00
Average Distance between fueling/charging (miles)		300	240
Current average cost per gallon/kwh		\$ 2.65	\$ 0.04
Division	Unit number	Average annual mileage	Simple Payback for EV vehicle (Years)
4204 - Water Distribution	4376	2,500.00	40.00
4204 - Water Distribution	4454	4,830.00	35.00
4204 - Water Distribution	5061	10,800.00	22.80
5003 - Fleet	2024	3,300.00	38.00
5301 - Parks	3641	8,200.00	30.00
4004 - Building Inspection	4337	4,700.00	35.00
4103 - Streets	3154	8,800.00	28.00
4105 - Stormwater	3900	5,400.00	32.00
4105 - Stormwater	2975	4,700.00	35.00
4003 - Code Enforcement	3901	8,300.00	29.60

EV Comparison for Vehicle Replacements

'Average annual mileage', 'Simple Payback for EV vehicle (Years)' by 'Unit number'



CB-2527 Half Ton Vehicles





CB-2527 Half Ton Pickups

- Replacing units 4376, 4454, 5061, 2024, 3641, 4337, 3154, 3900, 3901
- All units to be 2025 Chevrolet CC10903
- Recommend award to Lawrence Hall Chevrolet





CB-2527 Half Ton Pickups





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Don Green, Director

SUBJECT: 13. Resolution: Receive a Report, Hold a Discussion and Take Action on the Purchase of Two (2) 2025 Chevrolet Silverado Three-Quarter Ton Pickups for Parks and Solid Waste Services from Lawrence Hall of Abilene, Texas (Don Green)

GENERAL INFORMATION

Fleet Services seeks to purchase two (2) 2025 Chevrolet Silverado three quarter ton pickups from Lawrence Hall Chevrolet through CB-2528 for Parks and Solid Waste Services. Both units are to be replacements for units that have met the end of their useful life.

Fleet Services does not believe that 3/4 ton trucks are appropriate considerations for Electric models.

SPECIAL CONSIDERATIONS

Bids were advertised in the Abilene Reporter News for two weeks starting on 2/23/2025 and running through 03/2/2025. Sealed bids were opened on 03/11/2025. Thirty eight (38) vendors were contacted. Two (2) vendors responded.

FUNDING/FISCAL IMPACT

The funds for the purchase are to be provided through the Fleet Replacement Fund and total \$86,376.00, which is \$43,642.00 under budget. The units were planned, budgeted and included in the FY25 budget process.

STAFF RECOMMENDATION

Fleet Services staff recommend the purchase of two (2) 2025 Chevrolet Silverado three quarter ton pickups and awarding CB-2528 to Lawrence Hall Chevrolet.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. FY25 CB-2528 Three Quarter Ton Pickups Resolution
2. FY25 CB-2528 Three-Quarter Ton Pickups Addtl Info
3. FY25 CB-2528 Three Quarter Ton Pickups Budget vs Actual
4. FY25 CB-2528 Three Quarter Pickups PiP

RESOLUTION NO _____

**A RESOLUTION OF THE CITY OF ABILENE, TEXAS
TO PURCHASE TWO (2) 2025 CHEVROLET SILVERADO THREE QUARTER TON PICKUP TRUCKS FROM
LAWRENCE HALL CHEVROLET, ABILENE TX CB-2528**

WHEREAS, City of Abilene has a need for two (2) three quarter ton pickup trucks; and

WHEREAS, City of Abilene budgeted this purchase for Fiscal Year 2025; and

WHEREAS, City of Abilene received pricing for two (2) 2025 Chevrolet Silverado three quarter ton pickup trucks through sealed bids (CB-2528); and

WHEREAS, Lawrence Hall Chevrolet is the lowest bidder to meet all required specifications.

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

PART 1: That the City Council approves this purchase, through CB-2528, from Lawrence Hall Chevrolet of Abilene, Texas in the amount of Eighty-Six Thousand Three Hundred Seventy Six Dollars and Zero Cents (\$86,376.00) for two (2) 2025 Chevrolet Silverado three quarter ton pickup trucks.

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

ADOPTED this 10th day April, 2025

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney

ADDITIONAL INFORMATION FOR COUNCIL MEETING ITEM
3/4T Pickups

Unit #	Assignment	Year	Make	Model	Mileage	Hours	Total Maintenance Costs	Disposal Method	Points	Replacement Reasoning
4006	Parks	2009	Dodge	Ram 2500	119,085		\$25,510.80	Auction	3 of 4	Meets 3 of 4 replacement criteria
4262	Solid Waste	2012	International	Durastar 4300M7	122,346		\$55,017.60	Auction	3 of 4	Meets 3 of 4 replacement criteria

BUDGET vs ACTUAL COSTS
Three Quarter Ton Pickups

Repl For Unit #	Division #	Division Name	Type Equipment	Budgeted Cost	Actual Cost	Budgeted vs Actual Variance
4003	5301	Parks	3/4T Reg Cab 2WD	\$65,000.00	\$43,188.00	(\$21,812.00)
4262	4104	Solid Waste	3/4T Reg Cab 2WD	\$65,000.00	\$43,188.00	(\$21,812.00)
				\$130,000.00	\$86,376.00	(\$43,624.00)

Under Budget

Three Quarter Ton Pickups





CB-2528 Three Quarter Ton Pickups

- Replacing units 4006, 4262 for Parks and Solid Waste
- All units to be 2025 Chevrolet CC20903
- Recommend award to Lawrence Hall Chevrolet





CB-2528 Three Quarter Ton Pickups





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Don Green, Director

SUBJECT: 14. Resolution: Receive a Report, Hold a Discussion and Take Action on the purchase of One (1) 2025 Autocar ACX64 With Heil DuraPack Rapid Rail Side Loader Refuse Body for Solid Waste Services from Chastang Autocar of Houston, Texas. (*Don Green*)

GENERAL INFORMATION

Fleet Services seeks to purchase one (1) 2025 Autocar ACX64 With Heil DuraPack Rapid Rail Side Loader Refuse Body from Chastang Autocar through BuyBoard CO-OP Contract #723-23 for Solid Waste Services. This unit is to be a New Budget Item.

SPECIAL CONSIDERATIONS

Texas law allows a municipality to purchase goods through a state or local cooperative purchasing program. BuyBoard is such a program, and the purchase meets the competitive bidding requirements.

FUNDING/FISCAL IMPACT

The funds for the purchase are to be provided by the Fleet Replacement Fund and total \$454,189.00. The funds for this purchase were planned and included in the FY25 Budget Process. This is \$19,189.00 over budget.

The dealer offers an \$8,000.00 discount if the City pays approximately 90% of the Chassis total after its completion, but prior to the Body Equipment being installed. This saves the dealer much of its carrying cost while the Body Equipment is installed by another company.

STAFF RECOMMENDATION

Fleet Services and Solid Waste Services staffs recommend the purchase of one (1) 2025 Autocar ACX64 With Heil DuraPack Rapid Rail Side Loader Refuse Body through Chastang Autocar of Houston, Texas using BuyBoard Contract # 723-23 for Solid Waste Services.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. FY25 CO-OP Side Loader Refuse Truck Resolution (1)
2. FY25 CO-OP Side loader Additional Info
3. FY25 CO-OP Side loader Budget vs Actual
4. FY25 CO-OP Side Loader Refuse Truck Pricing Worksheet
5. FY25 CO-OP Side Loader Refuse Truck Presentation PiP

RESOLUTION NO _____

A RESOLUTION OF THE CITY OF ABILENE, TEXAS

TO PURCHASE ONE 2025 AUTOCAR ACX64 WITH HEIL DURAPACK RAPID RAIL SIDE LOADER REFUSE BODY FROM CHASTANG AUTOCAR, HOUSTON TX, THROUGH BUYBOARD CO-OPERATIVE CONTRACT #723-23

WHEREAS, City of Abilene has a need for one (1) side loader refuse truck; and

WHEREAS, City of Abilene budgeted for this purchase for Fiscal Year 2025; and

WHEREAS, This unit will be a 2025 Autocar ACX64 With Heil DuraPack Rapid Rail Side Loader Refuse Body; and

WHEREAS, City of Abilene received pricing for one a 2025 Autocar ACX64 With Heil DuraPack Rapid Rail Side Loader Refuse Body through BuyBoard Co-Operative Contract #723-23; and

WHEREAS, Chastang Autocar is the BuyBoard approved vendor for the Side Loader; and

WHEREAS, the dealer offers an \$8,000.00 discount if the City pays approximately 90% of the Chassis total after its completion, but prior to the Body Equipment being installed.

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

PART 1: That the City Council approves this purchase from Chastang Autocar of Houston, Texas in the amount of Four Hundred Fifty Four Thousand One Hundred Eighty Nine Dollars and Zero Cents (\$454,189.00) for one 2025 Autocar ACX64 With Heil DuraPack Rapid Rail Side Loader Refuse Body through BuyBoard Co-Operative Contract #723-23

PART 2: That the dealer may be paid approximately 90% of the Chassis costs upon completion.

PART 3: That this resolution shall take effect immediately from and after passage

ADOPTED this 10th day April, 2025

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney

ADDITIONAL INFORMATION FOR COUNCIL MEETING ITEM
MOTORGRADER

Unit #	Assignment	Year	Make	Model	Mileage	Hours	Total Maintenance Costs	Disposal Method	Points	Replacement Reasoning
NBI	Solid Waste Service									

BUDGET vs ACTUAL COSTS**Side loader refuse truck**

Repl For Unit #	Division #	Division Name	Type Equipment	Budgeted Cost	Actual Cost	Budgeted vs Actual Variance
NBI	4104	Solid Wate	Side Loader Refuse Tr	\$435,000.00	\$454,189.00	\$19,189.00
				\$435,000.00	\$454,189.00	\$19,189.00

Over Budget



Chastang Enterprises, Inc.
6200 N. Loop East
Houston, TX 77026
713.678.5000



TEXAS LOCAL GOVERNMENT PURCHASING COOPERATIVE



CUSTOMER:	City of Abilene	QUOTE DATE:	3/21/2025
CONTACT	Cassandra Lambert	QUOTED BY:	Carl Norberg
PHONE:	936-633-0381	PHONE:	713-678-5060 512-557-7453
EMAIL:	khavard@cityoflufkin.com	EMAIL:	cnorberg@chastangautogroup.com

ITEM DESCRIPTION:	2025 Autocar ACX64 with Heil Automated Load Refuse Body		
CONTRACT:	BuyBoard	PROPOSAL NUMBER:	723-23

CHASSIS EQUIPMENT

STANDARD EQUIPMENT	STANDARD EQUIPMENT
Single LH Drive Cab	Air Conditioning
Tilt/Telescope Steering Column	Technical Training Manuals
Cummins L9 300HP	Autocar 24/7 Tech Support
OPTIONAL EQUIPMENT	OPTIONAL EQUIPMENT
Cummins X12 350HP Diesel Engine	Heated, Power Mirrors
Heated F/W Sperator	Hydraulic Tilt Cab with Air Assist
Two Stage Air Cleaner	RH Drive Cab
Auto Neutral Transmission VP170	Air Ride Driver's Seat
Allison 4500, 6 Speed Transmission	Rear Shock Absorbers
Front Engine PTO Prep	Dual Evaporator A/C with Heater and Defrost, Rad Mounted
Allison Transmission Retarder	LED Headlamps and Turn Signals
Heated Air Dryer	WB/BT Radio
Meritor 16.5x7" QP Refuse Brake	46K Rear Axle
Meritor RT46-160 46,000lb Tandem Axle	Aluminum Wheels
5.38 Rear Axle Ratio	Double Frame
46K Rear Suspension	Autocar Advanced Diagnostic Display
Meritor 16.5x8.62" QP Refuse Brake	5yr Cummins Engine Warranty
Central Manifold W/Petcocks	5yr Allison Transmission Warranty
20K Meritor Front Axle and Suspension	5yr Cummins Aftertreatment Warranty
	Optional Discount for Chassis Completion Deposit (not incl. in price below) -\$8000

BODY EQUIPMENT

BODY VENDOR:	Heil of TX	PROPOSAL NO.		ITEM NO.		ITEM PRICE:	208,106
BODY MFG:	Heil	MODEL:	DuraPack Rapid Rail	TYPE:	ASL	CAPACITY:	28YD
OPTIONAL EQUIPMENT		COST		OPTIONAL EQUIPMENT		COST	
				BODY OPTIONS		0	
				BODY TOTAL		208,106	

Submit Approved Quote to BuyBoard:
Fax: 800-211-5454 Email: info@buyboard.com

ESTIMATED DELIVERY	Q4 2025
--------------------	---------

UNIT PRICE	453789
QUANTITY	1
CONTRACT FEE (per PO)	400
TOTAL PURCHASE	454189

Side Loader Refuse Truck





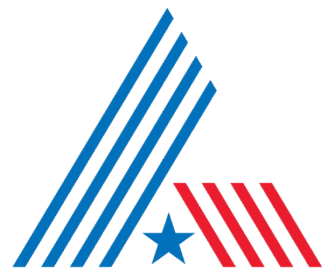
Side Loader Refuse Truck

- CO-OP Purchase for One (1) Side Loader Refuse Trucks assigned to Solid Waste.
- Unit to be an New Budget Item
- Units to be 2025 Autocar ACX64 with Heil Automated Side Load DuraPack Rapid Rail Refuse Body.
- BuyBoard Cooperative purchase to coordinate the build and delivery process.





Side Loader Refuse Trucks



CITY OF
ABILENE
TEXAS



**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Marjorie Knight, Director

SUBJECT: 15. Resolution: Receive a Report, Hold a Discussion and Take Action on Accepting the Annual Comprehensive Financial Report for the Fiscal Year Ending September 30, 2024 (Marjorie Knight)

GENERAL INFORMATION

The Annual Comprehensive Financial Report (ACFR) for FY 2024 has been completed and audited by Forvis Mazars, 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 an Actual - Budgetary Basis.

The Management's Discussion and Analysis provides a condensed summary and analysis of the financial statements.

In addition, the attachment "Forvis Mazars Report-Results of the 2024 Financial Statement Audit, Including Required Communications" contains required communications by the Auditor to the Mayor, City Council, and City Manager.

Overall, Forvis Mazars has provided an unmodified (clean) opinion on the City's financial statements and there were no findings or other matters to report.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

City staff recommends acceptance of the FY 2024 Annual Comprehensive Financial Report.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Accepting the FY 2024 Annual Comprehensive Financial Report
2. FY 2024 City of Abilene ACFR
3. Forvis Mazars Report - Results of the 2024 Financial Statement Audit, Including Required Communications
4. Presentation - Resolution Acceptance of the FY 2024 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, 2024.**

WHEREAS, City staff has completed the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending September 30, 2024; 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 Mazars, 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, 2024.

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, 2024 as audited by Forvis Mazars, LLP.

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

ADOPTED this 10th day of April, 2024.

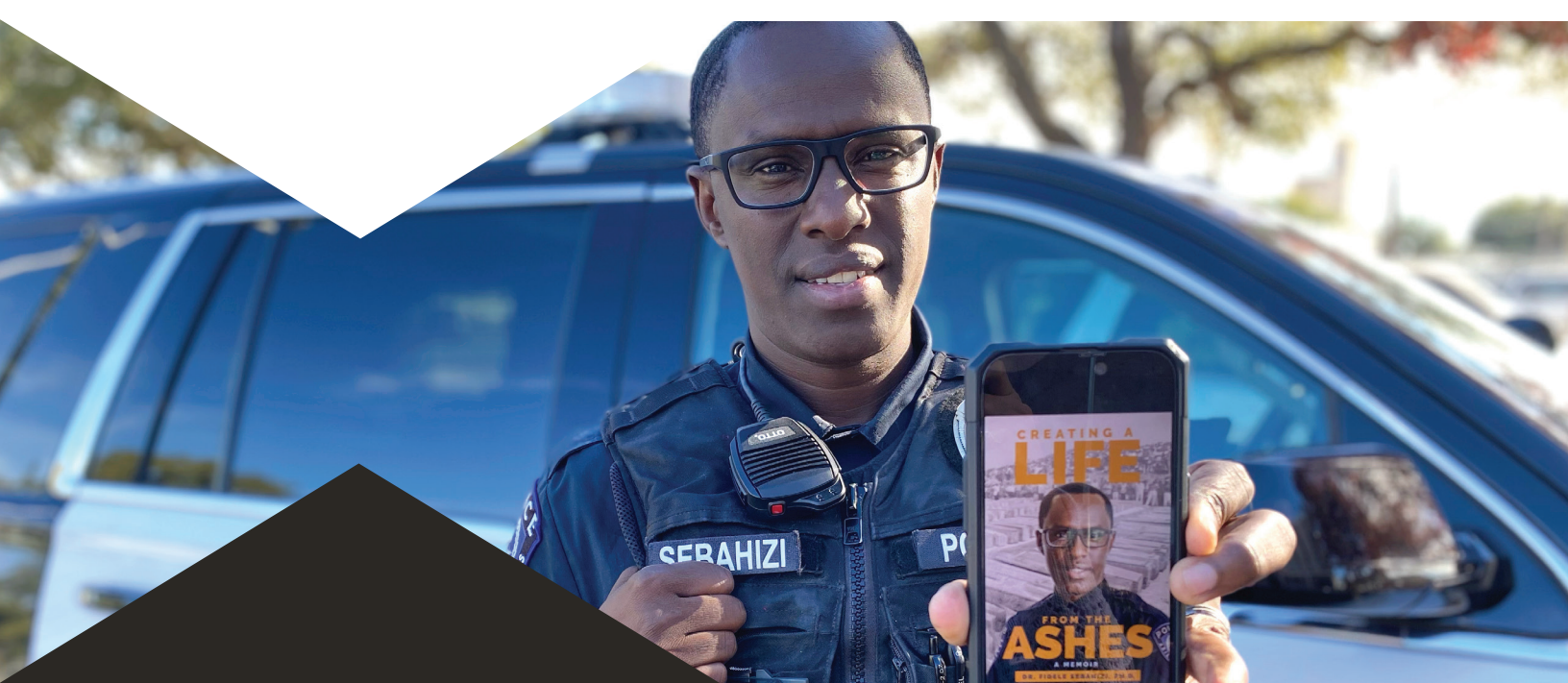
ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney



Annual Comprehensive Financial Report

CITY OF ABILENE, TEXAS

Fiscal Year Ended
September 30, 2024





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, 2023

Christopher P. Morrell

Executive Director/CEO

CITY OF ABILENE, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

City Manager
Robert Hanna
Interim City Manager
Mindy Patterson

Prepared by
Finance Department

Marjorie Knight, Finance Director
Jose Menchaca, Assistant Finance Director
Becky Windham, Division Manager of Accounting
Chris Moscarelli, Accountant II
Maryhelen Williams, Accountant II
Eric Varela, Accountant II



CITY OF ABILENE, TEXAS
Annual Comprehensive Financial Report
Year Ended September 30, 2024

TABLE OF CONTENTS

Exhibit Page

INTRODUCTORY SECTION

Principal Officials	I-1
City Organization Chart	I-2
Letter of Transmittal	I-3

FINANCIAL SECTION

Independent Auditor's Report	1
Management's Discussion and Analysis	5

BASIC FINANCIAL STATEMENTS:

Government-wide Financial Statements:		
Statement of Net Position	A-1	25
Statement of Activities	A-2	26
Fund Financial Statements:		
Balance Sheet – Governmental Funds	B-1	28
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position		
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	B-2	30
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities		
Statement of Net Position – Proprietary Funds	B-3	32
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	B-4	33
Statement of Cash Flows – Proprietary Funds	B-5	35
Statement of Fiduciary Net Position	B-6	37
Statement of Changes in Fiduciary Net Position	B-7	38
Notes to the Financial Statements		40

REQUIRED SUPPLEMENTAL INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis – General Fund	C-1	83
Texas Municipal Retirement System and Abilene Firemen's Relief and Retirement Fund – Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios	C-2	84
Texas Municipal Retirement System and Abilene Firemen's Relief and Retirement Fund – Schedule of Contributions	C-3	88
Texas Municipal Retirement System – Schedule of Changes in the Total OPEB Liability and Related Ratios	C-4	90
Notes to Required Supplementary Information		91

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:

GOVERNMENTAL ACTIVITIES:		97
Combining Balance Sheet – Nonmajor Governmental Funds	D-1	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds	D-2	102
General Fund:		
Schedule of Revenues - Budget and Actual - Budget Basis	D-3	106

Schedule of Expenditures - Budget and Actual – Budget Basis	D-4	107
Schedule of Delinquent Taxes Receivable - General Fund	D-5	116
Special Revenue Funds:		
Schedule of Community Development Fund Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - Budgetary Basis	D-6	117
Schedule of Home Fund Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis	D-7	118
Schedule of Health Services and Grants Fund Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis	D-8	119
Schedule of Transportation Planning Fund Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis	D-9	120
Schedule of Court Fund Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis	D-10	121
Schedule of Seized Fund Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis	D-11	122
Schedule of Hotel Occupancy Tax Fund Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis	D-12	123
Schedule of Downtown Hotel Operating Fund Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary Basis	D-13	124
Schedule of Street Maintenance Fee Fund Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Budgetary Basis	D-14	125
Debt Service Funds:		
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	D-15	126
BUSINESS-TYPE ACTIVITIES:		129
Enterprise Funds:		
Combining Schedule of Net Position for Major Water and Sewer Funds	E-1	130
Combining Schedule of Major Water and Sewer Fund Revenues, Expenses and Changes in Net Position	E-2	131
Combining Schedule of Major Water and Sewer Fund Cash Flows	E-3	132
Combining Statement of Net Position for Nonmajor Enterprise Funds	E-4	134
Combining Statement of Nonmajor Enterprise Fund Revenues, Expenses and Changes in Net Position	E-5	135
Combining Statement of Nonmajor Enterprise Fund Cash Flows	E-6	136
Schedule of Operating Expenses for All Enterprise Funds	E-7	137
Internal Service Funds:		
Combining Statement of Net Position	E-8	139
Combining Statement of Revenues, Expenses and Changes in Net Position	E-9	140
Combining Statement of Cash Flows	E-10	141
FIDUCIARY FUNDS		
Combining Statement of Fiduciary Net Position- Custodial Funds	F-1	145
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	F-2	146

OTHER SCHEDULES:

General Long-Term Bonds Payable		
Schedule of General Long-Term Obligation Bonds Payable	G-1	150

STATISTICAL SECTION

Statistical Information		155
Financial Trends:		
Net Position by Component		156
Changes in Net Position		158
Governmental Activities Tax Revenues by Source		163
Fund Balances of Governmental Funds		164
Changes in Fund Balances of Governmental Funds		168
Revenue Capacity:		
General Governmental Tax Revenues by Source		169
Taxable Sales by Category		170
Assessed Value and Estimated Actual Value of Taxable Property		172
Property Tax Rates – Direct and Overlapping Governments		174
Principal Property Taxpayers		175
Property Tax Levies and Collections		177
Debt Capacity:		
Ratios of Outstanding Debt by Type		178
Ratios of General Bonded Debt Outstanding		180
Direct and Overlapping Governmental Activities Debt		181
Legal Debt Margin Information		182
Pledged-Revenue Coverage		183
Demographic and Economic Information:		
Demographic and Economic Statistics		184
Principal Employers		185
Operating Information:		
Full-time Equivalent City Government Employees by Function		187
Operating Indicators by Function/Program		188
Capital Asset Statistics by Function/Program		190

SEC DISCLOSURES:

Valuation, Exemptions and General Obligation Debt	<u>Table</u> 1	195
Taxable Assessed Valuations by Category	2	196
Valuation and General Obligation Debt History	3-A	197
Self-Supporting General Obligation Debt	3-B	197
Tax Rate, Levy and Collection History	4	198
Ten Largest Taxpayers	5	198
General Obligation Debt Limitation		199
Tax Adequacy	6	199

Estimated Overlapping Debt	7	199
General Obligation Debt Service Requirements	8	200
Interest and Sinking Fund Budget Projection	9	200
Computation of Self-Supporting Debt	10	201
Authorized But Unissued General Obligation Bonds	11	201
General Fund Revenues and Expenditures History	12	202
Municipal Sales Tax History	13	203
Current Investments	14	203
Airport Certificates of Obligation:		
Passenger Enplanements on Scheduled Airline Flights	15	204
Airport Condensed Statement of Operations	16	204
Waterworks and Sewer System General Obligation Debt:		
Monthly Water Rates	17	205
Historical Water Consumption	18	206
Top Ten Treated Water Customers	19	206
Top Ten Special Treated Water Customers	20	207
Monthly Sewer Rates	21	207
Daily Average Sewage Flows	22	208
Top Ten Sewer Customers	23	208
Waterworks and Sewer System Condensed Statement of Operations	24	209
Other Disclosures:		
Hotel Occupancy Tax Collections	25	209
FEDERAL AND STATE FINANCIAL ASSISTANCE:		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		213
Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance and the State of Texas Single Audit Circular		215
Schedule of Expenditures of Federal Awards	H-1	219
Schedule of Expenditures of State Awards	H-2	221
Notes on Accounting Policies for Federal and State Awards		222
Schedule of Findings and Questioned Costs		223
Summary Schedule of Prior Audit Findings		225

INTRODUCTORY SECTION





CITY OF ABILENE, TEXAS

Incorporated 1883

New Charter Adopted
November 8, 2022

PRINCIPAL OFFICIALS

September 30, 2024

CITY COUNCIL

Weldon Hurt
Lynn Beard
Travis Craver
Kyle McAlister
Shane Price
Blaise Regan
Brian Yates

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

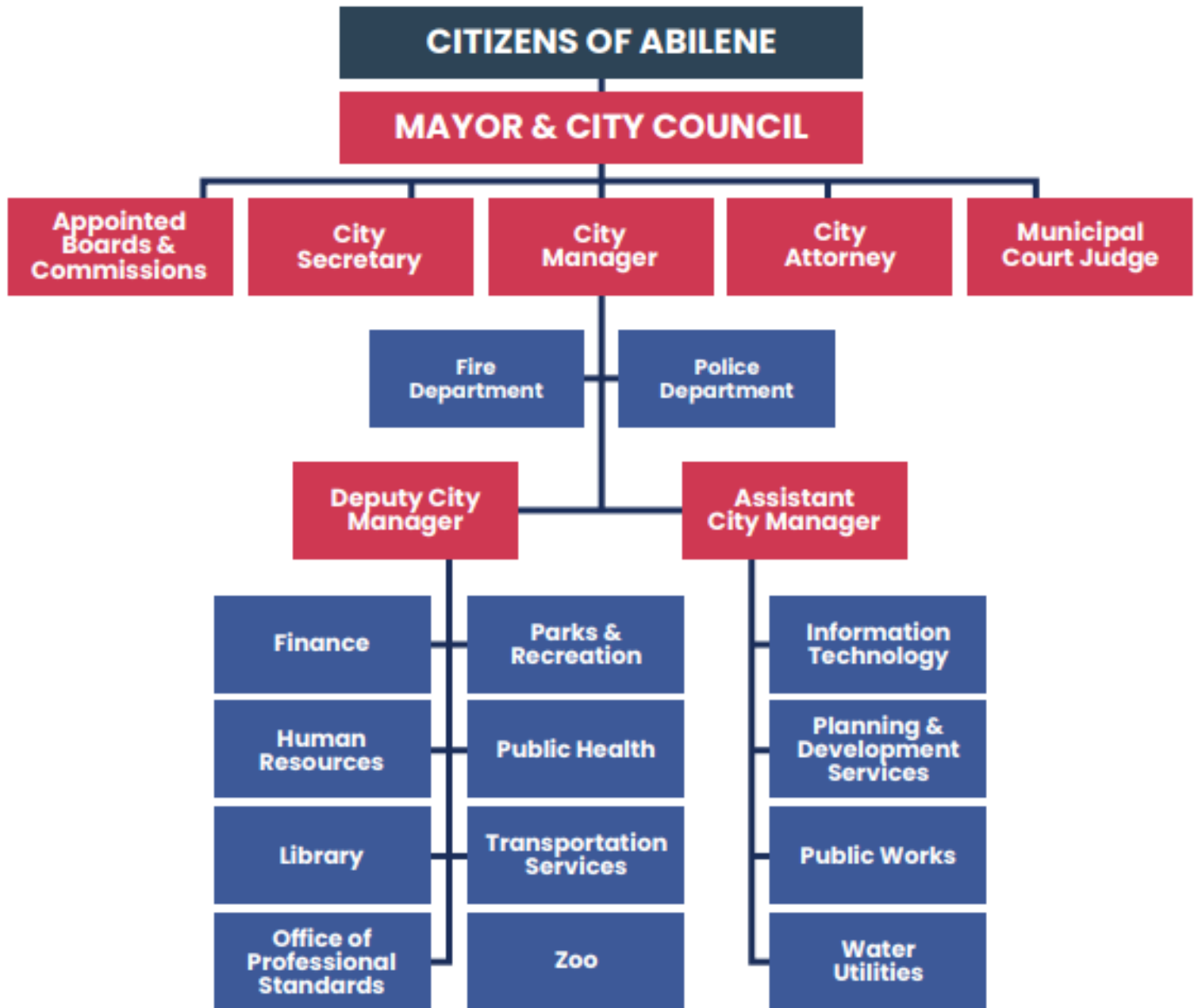
OTHER OFFICIALS

Robert Hanna
Mindy Patterson
Michael Rice
Stanley Smith
Chace Craig
Shawna Atkinson
Mari Cockerell
Mike Perry
Pamela Williams
Marjorie Knight
Tim Littlejohn
Max Johnson
Troy Swanson
Don Green
Julie Hammer
Lesli Andrews
Jesse Pottebaum
Rodney Taylor
Annette Lerma
Ron Seratte
Cande Flores

City Manager
Deputy City Manager
Assistant City Manager
City Attorney
Municipal Court Judge
City Secretary
Director of Communications
Director of Office Professional Standards
Director of Human Resources
Director of Finance
Director of Planning and Development Services
Director of Public Works
CIO, Director of Information Technology
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 31, 2025

Honorable Weldon Hurt, Mayor,
Members of the City Council, and
Citizens of Abilene
City of Abilene, Texas

Dear Mayor, Council Members, and Citizens of Abilene:

I am pleased to submit the Annual Comprehensive Financial Report of the City of Abilene, Texas, for the fiscal year ended September 30, 2024.

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.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Forvis Mazars, LLP Certified Public Accountants have issued unmodified ("clean") opinions on the City of Abilene's financial statements for the year ended September 30, 2024. The independent auditor's report is located in the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

The Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report of the City of Abilene, Texas for the fiscal year ended September 30, 2024, which follows, was prepared collaboratively by the Finance Department and Forvis Mazars. 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, 2024, were audited by the firm of Forvis Mazars. Its compliance reports are available under the Federal/State Financial Assistance section of this report.

The City Finance Department is responsible for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures. I believe the data presented is accurate in all material aspects and is presented in a manner, which fairly sets forth the financial position and results of operation of the City. Furthermore, I believe that all disclosures necessary to enable the reader to gain maximum understanding of the City's financial activity have been included.

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



The Development Corporation of Abilene (DCOA) and Abilene Convention Center Hotel Development Corporation (ACCHDC) financial statements have been discretely presented as component units 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 40 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 component units' fiscal dependency on the City.

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, Abilene Animal Shelter, Abilene Convention Center, and Adventure Cove are all 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 2025 reflected a total revenue increase of \$9,325,157 and expenditure decrease of \$10,328,821 from the City's FY 2024 Revised budget.

Property values in the City reflected an increase in 2024. Net taxable values have increased from \$9.2 billion to \$9.8 billion, or 6.4%.

For the FY 2025 period of October through March, sales tax revenue is above the FY 2024 amount by 9%. The FY 2025 sales tax budget estimated that the sales tax would decrease by 2% due to sales tax declines experienced at the time the budget was prepared in addition to an audit repayment to the state. However, more recently the City has started to see considerable increases in sales tax that are primarily attributable to construction projects in the area.

Construction permits for the period October 2024 through January 2025 have increased by 86 permits or 67% over the same period in 2023-2024.

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 January 2025, Abilene's rate was 3.6% compared to the state rate of 4.1%. The Abilene Metropolitan Statistical Area's civilian labor force was 88,152 compared to January 2024 of 85,450.



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. Percentages may be adjusted at the direction of City Council if either contribution creates a financial hardship and as a result, this amount was reduced to 4.5% of sales tax for 2024 and 2025 due to sales tax declines at the time the budget was prepared.
- 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 in operating funds lapse at year-end and re-appropriated in the new year. 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 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>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General Fund Operating	\$0.5951	\$0.5918	\$0.5988	\$0.6019	\$0.6019
General Debt Service	<u>0.1656</u>	<u>0.1410</u>	<u>0.1633</u>	<u>0.1832</u>	<u>0.1858</u>
	\$0.7607	\$0.7328	\$0.7621	\$0.7851	\$0.7877

Debt Administration

The City's outstanding bond debt at September 30, 2024, is \$378,845,000. This includes \$215,040,000 for Water and Sewer projects that are supported by revenues from the Water & Sewer Fund.

As of September 30, 2024, 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, 2023. 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, 2024. 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 Auditor's 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 Mazars. 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,

Marjorie Knight

Marjorie Knight
Director of Finance



FINANCIAL SECTION



Independent Auditor's Report

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 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, 2024, 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, based on our audit and the reports of the other auditors, 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 discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of September 30, 2024, 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% of the total assets, 48% of fund balance/net position, and 18% 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*.

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 for the year ended September 30, 2024, 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 for the year ended September 30, 2024.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the City of Abilene, Texas as of and for the year ended September 30, 2023 (not presented herein), and have issued our report thereon dated March 26, 2024, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information. The individual fund financial statements and schedules for the year ended September 30, 2023, 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 2023 financial statements. The information was subjected to the audit procedures applied in the audit of the 2023 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended September 30, 2023.

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 31, 2025, 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 Mazars, LLP

**Dallas, Texas
March 31, 2025**



MANAGEMENT'S DISCUSSION AND ANALYSIS



**CITY OF ABILENE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF SEPTEMBER 30, 2024**

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, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which begins on page I-3 of this report.

FINANCIAL HIGHLIGHTS

On a government-wide basis the City's net position increased by \$29 million or 5% as a result of operations. This increase was made up of an increase in governmental activities net position of approximately \$12 million or 6% and an increase in our business-type activities net position of almost \$17 million or 5%. Additionally, total assets increased \$60 million or 6%, deferred outflows of resources decreased \$17 million, liabilities increased \$12 million or 2%, and deferred inflows of resources increased \$2 million.

The City's total revenues increased by \$2 million or 1% which is the combined result of a \$1 million decrease in governmental activities and over \$3 million increase in business-type activities revenue.

Total expenses of all City programs increased by \$19 million or 7%, which is primarily attributed to an increase in governmental activities expenses of \$15 million and a \$3 million increase in business-type activities.

The General Fund's revenues exceeded expenditures by \$13 million reduced by net transfers of (\$20) million, resulting in a net decrease to fund balance of \$6 million or 13%.

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

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 25-27 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 28-38.

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 40-80.

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 83-91 of this report.

Combining and individual statements and schedules presented following the required supplementary information. Combining and individual statements and schedules can be found on pages 97-126 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 2024, the total primary government's net position was \$588 million, an increase of \$29 million over 2023. However, the largest portion of the City's net position is the net investment in capital assets (land, building, equipment and infrastructure), which is \$516 million. The net capital assets are not highly liquid; therefore they are not considered future available resources. An additional \$19 million of net position is subject to external restrictions on how the money is to be used. The remaining portion of net position of \$54 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 2024	Governmental Activities 2023	Business-Type Activities 2024	Business-Type Activities 2023	Total Primary Government 2024	Total Primary Government 2023
Current and other assets	\$ 193,533	\$ 162,323	\$ 92,106	\$ 95,563	\$ 285,639	\$ 257,886
Capital assets & RTU assets	327,957	305,905	505,525	495,549	833,482	801,454
Total Assets	<u>521,490</u>	<u>468,228</u>	<u>597,631</u>	<u>591,112</u>	<u>1,119,121</u>	<u>1,059,340</u>
Deferred outflows of resources	16,681	30,853	8,307	10,972	24,988	41,825
Other liabilities	13,918	11,606	7,158	6,808	21,076	18,414
Noncurrent liabilities	300,859	277,554	226,610	240,682	527,469	518,236
Total Liabilities	<u>314,777</u>	<u>289,160</u>	<u>233,768</u>	<u>247,490</u>	<u>548,545</u>	<u>536,650</u>
Deferred inflows of resources	5,757	3,813	1,432	1,050	7,190	4,863
Net Position:						
Net investment in capital assets	215,482	194,078	300,230	284,394	515,713	478,472
Restricted	13,343	9,537	5,553	4,763	18,895	14,300
Unrestricted	(11,189)	2,493	64,955	64,387	53,766	66,880
Total Net Position	<u>\$ 217,637</u>	<u>\$ 206,108</u>	<u>\$ 370,738</u>	<u>\$ 353,544</u>	<u>\$ 588,374</u>	<u>\$ 559,652</u>

Governmental activities total assets increased by \$53 million. The increase in total assets is primarily attributable to an increase in restricted cash of \$37 million from bond proceeds and an increase in capital assets of \$22 million, which is discussed later in the MD&A.

Governmental activities total liabilities increased by \$26 million. The increase in total liabilities is primarily the result of the issuance of \$39 million of certificates of obligation to finance improvements at the Zoo. This increase was offset by a decrease in the net pension liability of almost \$17 million and principal payments on bonds of \$9 million related to governmental activities.

Deferred outflows of resources decreased by \$14 million while deferred inflows of resources increased by \$2 million due to changes in the net pension liability resulting from differences in projected and actual investment earnings. See pages 63-67 for information on the City's pension plans.

Governmental activities net position increased by \$12 million. Net investment in capital assets increased by \$21 million primarily due to street improvement projects.

Business-type activities total assets increased by \$7 million. Cash, cash equivalents, and investments decreased by \$5 million. This decrease was offset by an increase in net capital assets of \$10 million, primarily due to spending on capital projects for the Water and Sewer fund that were cash funded with surplus revenues.

Business-type activities total liabilities decreased by \$14 million. This decrease is primarily the result of current year debt retirements and a decrease in the net pension liability of almost \$3 million. Deferred outflow of resources decreased \$3 million and deferred inflow of resources increased less than \$1 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 \$17 million. Net investment in capital assets increased by \$16 million, restricted net position decreased by \$1 million, and unrestricted net position had no significant change. The increase in total net position can be attributed to surplus revenues from operations in the Water and Sewer Fund.

Changes in Net Position

During fiscal year 2024, the total net position of the City increased by \$29 million, Governmental activities net position increased by \$12 million while Business-type activities net position increased by \$17 million. The following table summarizes the changes in net position:

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

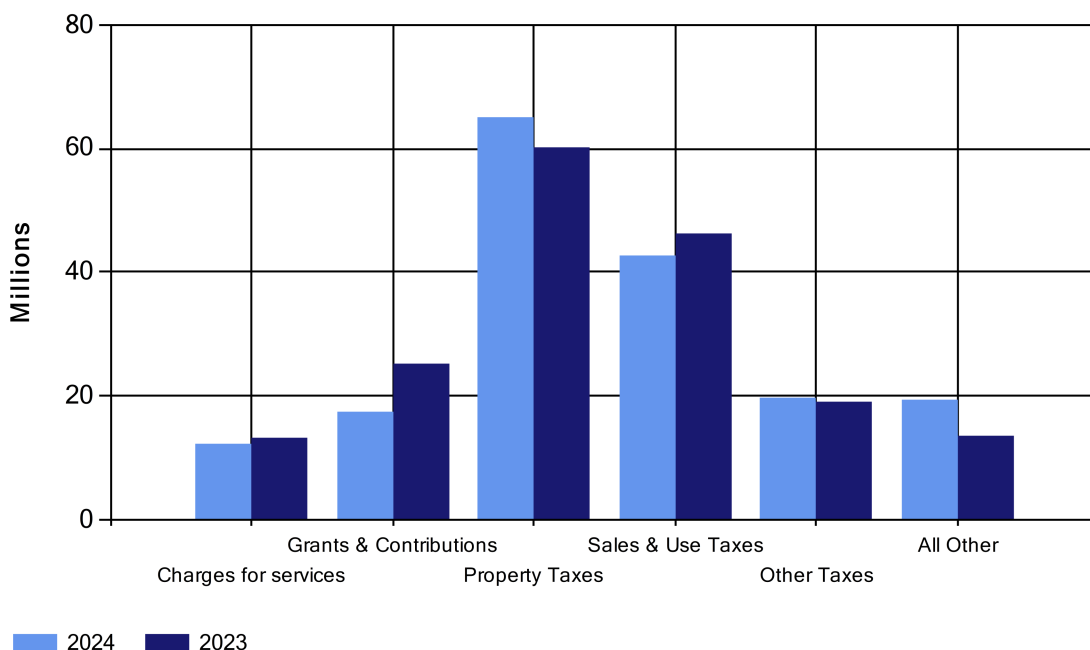
	Governmental Activities 2024	Governmental Activities 2023	Business-Type Activities 2024	Business-Type Activities 2023	Total Primary Government 2024	Total Primary Government 2023
Revenues:						
Program Revenues -						
Charges for services	\$ 12,339	\$ 13,124	\$ 100,127	\$ 94,258	\$ 112,466	\$ 107,382
Operating grants and contributions	7,584	14,526	3,727	4,792	11,311	19,318
Capital grants and contributions	9,748	10,718	10,123	11,928	19,871	22,646
General Revenues -						
Property taxes	65,036	60,158	-	-	65,036	60,158
Sales and use taxes	42,686	46,429	-	-	42,686	46,429
Franchise fees	10,510	10,192	-	-	10,510	10,192
Miscellaneous taxes	9,177	8,781	-	-	9,177	8,781
Investment earnings	8,749	6,428	3,818	3,509	12,567	9,937
Miscellaneous	10,581	7,150	525	1,174	11,106	8,324
Gain on sale / retirement of capital assets	33	4	1,093	608	1,126	612
Total Revenues	176,441	177,510	119,414	116,269	295,855	293,779
Expenses:						
General Services and administration	32,282	25,824	-	-	32,282	25,824
Infrastructure & development	22,797	22,179	-	-	22,797	22,179
Public Safety	78,275	78,442	-	-	78,275	78,442
Community Services	26,947	20,687	-	-	26,947	20,687
Interest on long term debt	7,541	5,375	-	-	7,541	5,375
Water and Sewer	-	-	66,773	65,097	66,773	65,097
Airport	-	-	7,307	7,257	7,307	7,257
Solid Waste Services	-	-	15,311	14,585	15,311	14,585
Transit Services	-	-	6,589	6,136	6,589	6,136
Stormwater Services	-	-	3,309	3,012	3,309	3,012
Total Expenses	167,841	152,507	99,290	96,087	267,131	248,594
Increases in net position before transfers	8,600	25,003	20,124	20,182	28,724	45,185
Transfers	2,930	329	(2,930)	(329)	-	-
Increase in net position	11,529	25,332	17,194	19,853	28,724	45,185
Net position - October 1	206,108	180,776	353,544	333,691	559,652	514,467
Net position - September 30	\$ 217,637	\$ 206,108	\$ 370,738	\$ 353,544	\$ 588,376	\$ 559,652

Governmental Activities – Program Revenues and Expenses:

Governmental activities total revenues, both program and general, decreased by \$1 million, or 0.6%. The key factors for this change from fiscal year 2023 to 2024 are as follows:

- The City's property net taxable values increased for 2024 by \$1.054 billion or 13%. The tax rate to finance general governmental services decreased from .5988 per \$100 of assessed value to \$.5918 in 2024. The tax rate to finance the payment of long-term debt decreased from \$.1633 per \$100 of assessed value to \$.1410 in 2024. The combined tax rate decreased from \$.7621 per \$100 of assessed value in 2023 to \$.7328 per \$100 in 2024. The total effect of the increase in taxable value was an overall increase of \$5 million in property taxes collected.
- The City's sales and use taxes decreased by almost \$4 million or 8%. Most of the decrease is attributable to an audit assessment from the Texas State Comptroller which requires the City to refund sales taxes that were collected over fiscal years 2010 through 2013. The total assessment was over \$3 million with \$2.3 million allocated to the City and \$785k allocated to the DCOA. The remainder of the decrease in sales tax is attributed to declines in sales tax experienced in the latter months of 2024.
- Operating grants decreased by \$7 million or 48% primarily due to one-time funding in fiscal year 2023 from the American Rescue Plan Act (ARPA).
- Capital grants decreased by \$1 million primarily due to a decrease in developer contributions of street infrastructure.
- Investment earnings increased by \$2 million due to a higher interest rate environment.
- Miscellaneous revenues increased due to increased personnel recoveries primarily attributable to fire deployments.

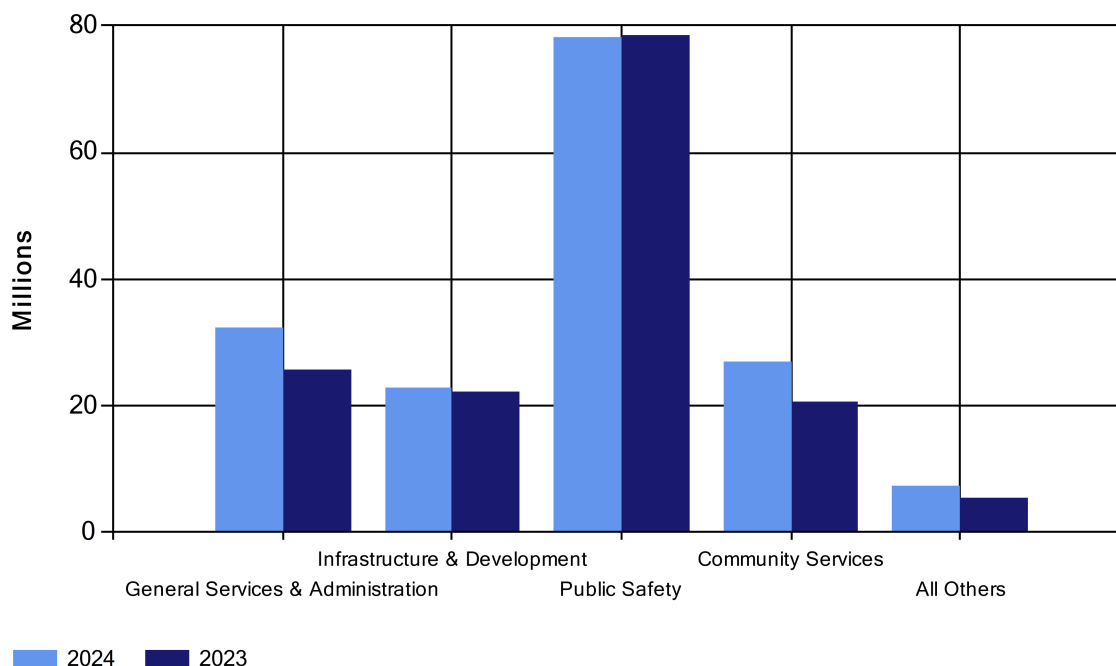
Governmental Activities REVENUES BY SOURCE



Governmental activities total expenses increased by \$15 million or 10%. The key factors for this increase are explained below:

- The change in the net pension liability decreased expenses across all programs by \$7 million.
- Costs for all programs includes an increase to personnel costs due to a market adjustment for all non-civil service personnel.
- Increases in Police & Fire salary structure due to Meet & Confer agreements increased Public Safety. Most of the increases in personnel costs for Public Safety were offset with the decrease in pension expense mentioned previously.
- General Services & Administration's includes an increase of \$6 million due to Chapter 380 economic development agreements. Most of the activity in 2024 is attributable to the agreement with All Kinds Animal Initiative for construction of the new pet adoption and resource center.
- Community Services includes a \$5 million one-time increase due to a Chapter 380 economic development agreement with the Abilene Youth Services Authority (AYSA) for the construction of soccer/flat field facilities.

Governmental Activities PROGRAM EXPENSE

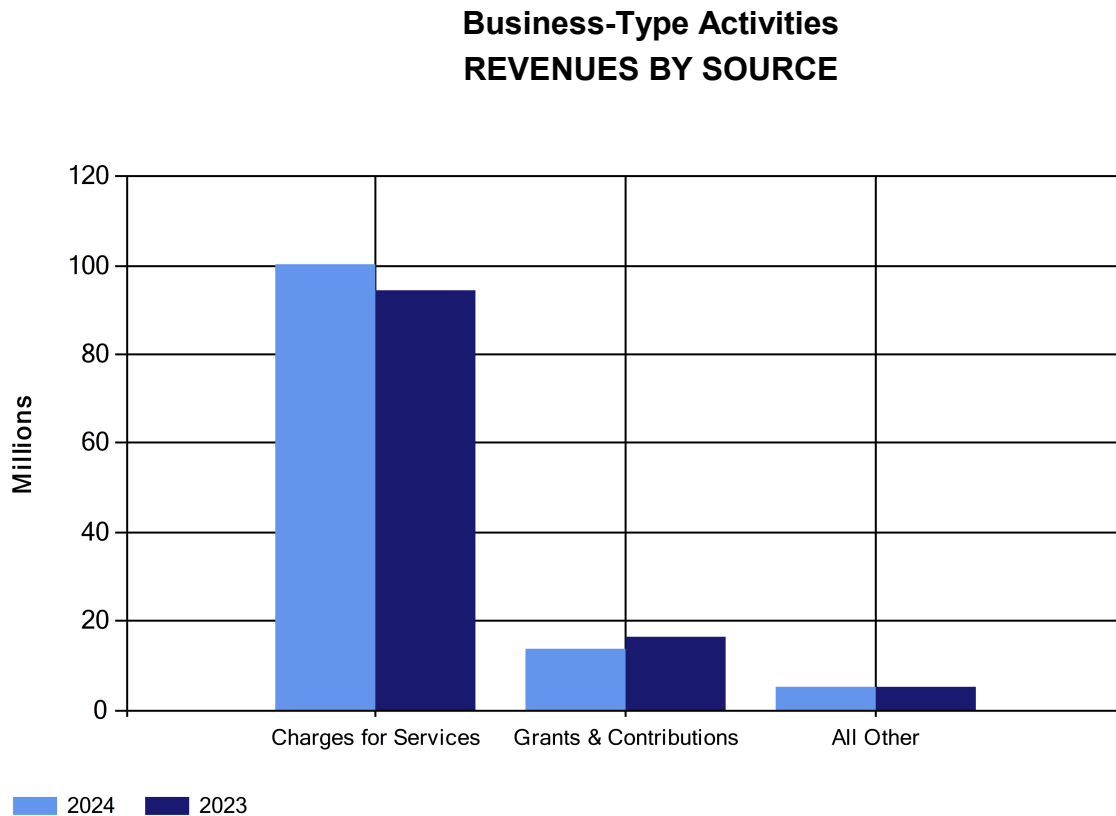


Business-type Activities - Program Revenues and Expenses:

Business-type activities revenues, both program and general, increased by \$3 million or 3%. The key factors for this are explained as follows:

- Water and Sewer charges for service increased over \$2 million due to rate increases.
- Solid Waste charges for service increased by over \$2 million due to rate increases.
- Airport charges for service increased by over \$1 million due to increases to parking and rental rates.
- Operating grants decreased by \$1 million due to the spend down of the remaining ARPA funds for the Airport in the prior year.

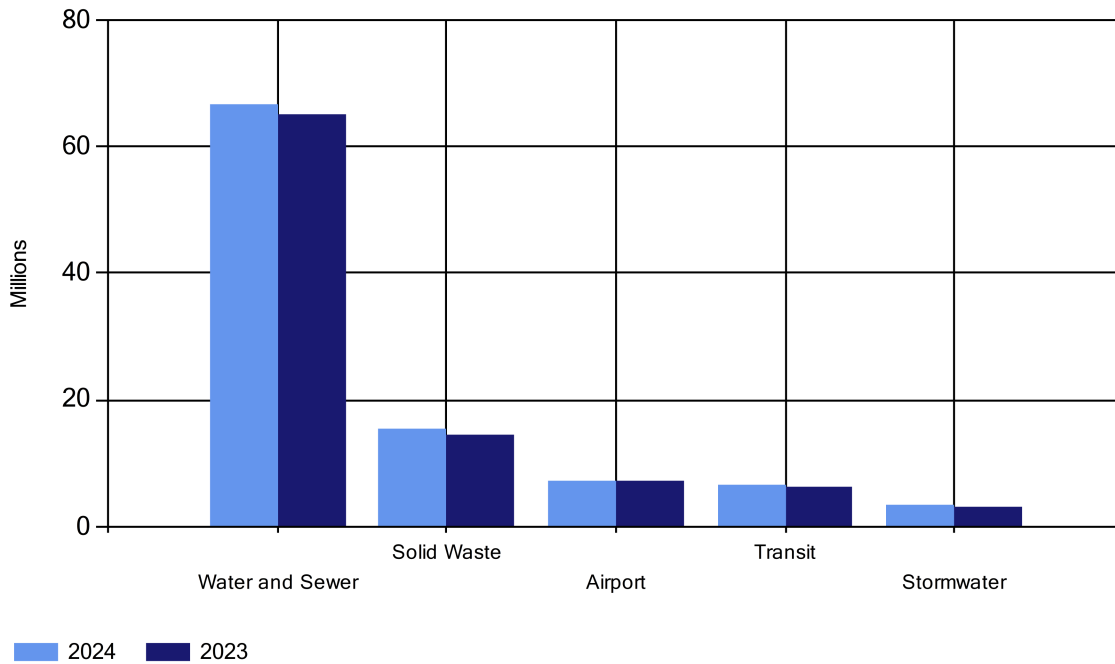
- Capital grants and contributions decreased by \$2 million due to a decrease in capital grants for the Airport and Transit.



Business-type activities expenses increased by \$3 million or 3%.

- The Water and Sewer System expenses increased by almost \$2 million due to an increase in wholesale water purchases and market adjustments for personnel in 2024.
- Solid Waste Services expenses increased \$726 thousand or 5% due to a market adjustment for personnel.
- Stormwater expenses increased by \$297 thousand or 10% primarily due to an increase in equipment maintenance charges and a market adjustment for personnel.
- Transit expenses increased \$453 thousand or 7% primarily due to the write off of a project within construction in progress that will not be moving forward with construction.

Business-Type Activities EXPENSE



FUND FINANCIAL STATEMENTS

The City's fund financial statements beginning on page 28 show a combined fund balance in governmental funds of \$156 million, which is a \$30 million increase from 2023. 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 \$156 million combined fund balance, \$157 thousand is Nonspendable, \$87 million is Restricted, \$5 million is Committed, \$25 million is Assigned and \$40 million is Unassigned.

The increase in total fund balance of \$30 million differs from the \$12 million increase in governmental activities net position in the government wide financial statements. The differences between these two statements are reflected in the reconciliation presented on page 29. 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 2024	General Fund 2023	Capital Project Fund 2024	Capital Project Fund 2023	Nonmajor Governmental 2024	Nonmajor Governmental 2023	Total Governmental 2024	Total Governmental 2023
Revenues:								
Taxes	\$ 110,235	\$ 106,725	-	-	\$ 18,246	\$ 18,464	\$ 128,481	\$ 125,189
Intergovernmental	175	7,010	1,402	1,138	7,109	7,341	8,686	15,490
All other revenues	17,755	16,959	5,870	4,295	11,391	11,415	35,016	32,668
Total Revenues	<u>128,166</u>	<u>130,694</u>	<u>7,272</u>	<u>5,433</u>	<u>36,745</u>	<u>37,220</u>	<u>172,182</u>	<u>173,347</u>
Expenditures:								
Current	114,671	106,848	11,799	5,134	15,637	14,717	142,106	126,699
Debt Service	246	200	955	984	13,449	13,046	14,649	14,230
Capital Projects	-	-	30,622	42,571	-	-	30,622	42,571
Total Expenditures	<u>114,916</u>	<u>107,048</u>	<u>43,376</u>	<u>48,689</u>	<u>29,085</u>	<u>27,763</u>	<u>187,378</u>	<u>183,500</u>
Excess (Deficit) of Revenues Over Expenditures	13,249	23,646	(36,104)	(43,256)	7,659	9,457	(15,196)	(10,152)
Other Financing Sources (Uses)								
Issuance of debt / leases / subscriptions (net of refundings)	134.17	-	43,427	18,546	-	41	43,561	18,586
Proceeds from sale of capital assets	68	4	-	-	-	-	68	4
Transfers in	2,575	2,576	30,709	22,960	11,119	6,238	44,403	31,774
Transfers out	(22,251)	(20,936)	(2,953)	(1,927)	(17,632)	(10,390)	(42,836)	(33,253)
Total Other Financing Sources (Uses)	<u>(19,474)</u>	<u>(18,356)</u>	<u>71,183</u>	<u>39,578</u>	<u>(6,513)</u>	<u>(4,112)</u>	<u>45,195</u>	<u>17,111</u>
Net Change in Fund Balances	<u>(6,225)</u>	<u>5,290</u>	<u>35,078</u>	<u>(3,677)</u>	<u>1,147</u>	<u>5,345</u>	<u>30,000</u>	<u>6,958</u>
Fund Balances Beginning of Year	<u>46,150</u>	<u>40,860</u>	<u>63,185</u>	<u>66,862</u>	<u>16,765</u>	<u>11,419</u>	<u>126,099</u>	<u>119,142</u>
Fund Balances End of Year	<u>\$ 39,926</u>	<u>\$ 46,150</u>	<u>\$ 98,263</u>	<u>\$ 63,185</u>	<u>\$ 17,911</u>	<u>\$ 16,765</u>	<u>\$ 156,099</u>	<u>\$ 126,100</u>

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

- General Fund total revenues decreased by \$3 million and expenditures increased by \$8 million.
 - Property tax revenues increased by \$5 million and sales tax decreased by \$2 million. See the Government-Wide-Financial-Analysis for an explanation of these increases.
 - Intergovernmental revenue decreased by \$7 million due to funding from the American Rescue Plan Act (ARPA) in 2023.
 - Investment earnings increased \$500 thousand due to a higher interest rate environment.
 - Current expenditures increased by \$8 million or 7% primarily due to increases in personnel costs as mentioned earlier in the discussion of changes in net position for governmental activities. Over \$1 million of the increase is attributable to an increase in overtime from fire deployments, which was reimbursed.
 - Net other financing uses increased \$1 million due to an increase in transfers out for capital projects.
 - Fund balance decreased \$6 million due to transfers to the Minor Improvement Project Fund. It is the City's policy to transfer out excess fund balance over the required reserve to cash fund capital projects.
- The Capital Project Fund revenues increased \$2 million and expenditures decreased by \$6 million.

- The increase in revenues is primarily due to investment earnings which increased over \$1 million due to a higher interest rate environment and higher balances from recently issued general obligation bonds.
- Capital project expenditures decreased \$12 million due to completed construction of the city facilities for the downtown hotel convention center project.
- Net other financing sources increased \$32 million primarily due to issuance of bonds in 2024.
- Nonmajor Governmental Fund revenues decreased by \$475 thousand and expenditures increased by \$1 million.
 - Taxes decreased \$218 thousand primarily due to a decrease in property tax. Lower debt service requirements decreased the I&S property tax rate for 2024.
 - Intergovernmental revenues decreased \$232 thousand million primarily due to lower grant reimbursements.
 - Current expenditures increased by \$1 million due to grant expenditures for the Defense Economic Adjustment Assistance Grant for projects supporting Dyess Air Force Base.
 - Other financing uses increased \$2 million due to an increase in transfers from the Street Maintenance Fund to the Capital Project fund for street projects.

The proprietary fund financial statements beginning on page 32 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 \$4 million or 11%.

- This increase is the result of positive net position increases in the Fleet Services Fund and Self Insurance Fund in the amounts of \$3 million and \$1 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. Additionally, the increase in the Fleet Services Fund is primarily attributable to several equipment purchases on order that had not yet been received at fiscal year end.

GENERAL FUND BUDGET HIGHLIGHTS

The City prepares its annual operating budget on a basis which differs from U.S. generally accepted accounting principles (GAAP basis). See Note 2 of the notes to financial statements for an explanation of these differences. The original General Fund budget was amended during the year which had the effect of decreasing total revenues by \$2 million primarily to account for declines in sales tax revenues and decreasing total expenses by almost \$3 million to reflect cuts made to offset the declines in sales tax revenues. Other financing uses increased by \$9 million to fund capital projects. Actual budget basis revenues, expenditures, and other financing sources (uses) for 2024 resulted in a decrease in fund balance of \$6 million.

The General Fund's actual budget basis total revenues were \$129 million while budgeted total revenues were \$128 million. The positive variance of \$1 million was due to various categories of revenues doing slightly better than budget and investment income exceeding projections by \$300 thousand.

General Fund's actual budget basis expenditures before other financing sources (uses) were \$115 million while budgeted expenditures were \$116 million. The positive variance of \$1 million was due to savings from personnel vacancies and continued conservative spending.

CAPITAL ASSETS & RIGHT-TO-USE ASSETS

At the end of fiscal year 2024 the City had \$833 million invested in capital, lease, and subscription assets, net of accumulated depreciation and amortization. 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 2024	Governmental Activities 2023	Business- Type Activities 2024	Business- Type Activities 2023	Total Primary Government 2024	Total Primary Government 2023
Land	\$ 14,203	\$ 14,192	\$ 1,847	\$ 1,847	\$ 16,050	\$ 16,039
Easements	128	91	-	-	128	91
Construction in progress	32,033	63,443	25,762	28,690	57,795	92,133
Buildings and improvements	93,235	67,351	189,937	195,240	283,172	262,590
Leasehold improvements	439	610	-	-	439	610
Improvements other than buildings	19,073	17,509	270,672	251,059	289,745	268,568
Infrastructure	126,623	103,662	-	-	126,623	103,662
Machinery and equipment	8,162	7,503	3,443	3,743	11,605	11,246
Vehicles	26,295	26,297	1,215	1,675	27,510	27,972
Intangible Assets	32	57	12,649	13,295	12,682	13,352
Lease buildings	828	1,039	-	-	828	1,039
Lease equipment	235	420	-	-	235	420
Subscription asset	6,669	3,731	-	-	6,669	3,731
Total	<u>\$ 327,957</u>	<u>\$ 305,905</u>	<u>\$ 505,525</u>	<u>\$ 495,549</u>	<u>\$ 833,482</u>	<u>\$ 801,454</u>

The City's capital asset additions for fiscal year 2024 (net of construction in progress retirements) for its governmental activities and business-type activities were \$75 million.

Governmental activities capital assets increased by \$22 million, net of depreciation and construction in progress placed in service. The more significant additions were \$30 million for buildings which is primarily attributable to the downtown hotel convention center, \$32 million for street and traffic improvements, \$5 million for fleet vehicles and equipment, and \$6 million for right-to-use software subscriptions. An additional \$19 million in Construction in Progress was incurred in fiscal year 2024. At year end, Construction in Progress consisted primarily of \$22 million of street and traffic improvements, \$3 million of public safety improvements, and \$4 million of parks and recreation improvements.

Business-type activities capital assets increased by \$10 million, net of depreciation and construction in progress placed in service. The most significant additions were \$42 million in water & sewer system improvements, with \$30 million placed in service and another \$12 million added to Construction in Progress. At year end, Construction in Progress consisted of water and sewer system improvement projects totaling \$23 million and airport projects totaling \$3 million.

LONG-TERM OBLIGATIONS

At year end the City had \$527 million of long-term obligations, an increase of \$8 million or 2%. The table below reflects the long term obligations at year end:

Long-Term Obligations (in thousands)

	Governmental Activities 2024	Governmental Activities 2023	Business- Type Activities 2024	Business- Type Activities 2023	Total Primary Government 2024	Total Primary Government 2023
General obligation bonds	\$ 105,855	\$ 71,655	\$ 157,925	\$ 163,935	\$ 263,780	\$ 235,590
Certificates of obligation	57,950	60,610	57,115	61,820	115,065	122,430
Direct borrowing	419	549	-	-	419	549
Arbitrage rebate liability	2,137	640	280	116	2,417	756
Bond Premiums	17,648	14,875	5,594	6,263	23,243	21,138
Compensated absences	12,376	11,690	897	795	13,273	12,485
Liability for health claims	600	761	-	-	600	761
Workers compensation claims	2,020	3,409	-	-	2,020	3,409
State obligation	2,018	-	-	-	2,018	-
Lease liability	1,091	1,469	-	-	1,091	1,469
Subscription liability	4,463	2,437	-	-	4,463	2,437
Other post employment benefits	3,535	3,269	970	901	4,505	4,169
Net pension liability	89,626	106,191	3,829	6,853	93,455	113,044
Total	<u>\$ 299,737</u>	<u>\$ 277,554</u>	<u>\$ 226,610</u>	<u>\$ 240,682</u>	<u>\$ 526,348</u>	<u>\$ 518,237</u>

During 2024, the City issued \$39 million of general obligations bonds for zoo improvements and recreation centers. This increase was offset with \$19 million of principal payments for general obligation bonds and certificate of obligation bonds.

The net pension liability of the City was \$93 million as of the end of the fiscal year, which is determined based on actuarial valuations of the City's retirement plans, consisting of the Texas Municipal Retirement System and the Abilene Firemen's Relief and Retirement Fund. See Note 10, pages 63-67 for information on the City's pension plans.

The state obligation is an agreement between the City and the Texas State Comptroller to repay an audit assessment over a 42-month period beginning in April 2024, with \$2 million remaining at the end of the fiscal year.

The increase to the subscription liability of \$2 million is primarily attributable to the Tyler Technologies ERP and utility billing system, Microsoft enterprise licenses, and Heimdel security software initiatives.

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 2024

The City considered many factors in setting the fiscal year 2025 budget. The most significant of these factors was creating a balanced budget in a declining sales tax environment that would continue to meet contractual obligations and maintain required services, with as minimal impact as possible to our community and employees. The General Fund operating tax rate for 2025 increased from \$.5918 per \$100 of assessed value to \$.5951 per \$100 of assessed value in 2024. Other factors considered were a 7% increase in the City's assessed property tax values and a 5% decrease in sales tax revenues. At the time the budget was developed the City had been experiencing sales tax declines and volatility, which prompted the City to make cuts to balance the budget. The General Fund budgeted revenues and expenditures, including transfers in/out were both set at \$132 million, with only a \$600 thousand increase over original 2024 budgeted expenditures. More recently, the City has started to see considerable increases in sales tax revenues, primarily attributable to economic development and construction projects in the area, and anticipates 2025 will perform much better than originally anticipated.

The Debt Service Fund tax rate for 2025 was increased from \$.1410 per \$100 of assessed value to \$.1656 due to the increased debt service requirements for the 2024 issuance of general obligation bonds for the zoo and recreation centers.

The Water and Sewer Fund's 2025 budgeted expenses and revenues are \$81 million including transfers, a \$432 thousand increase from 2024. The fund continues to finance capital projects through operating reserves to the extent possible. Any surplus operating revenues above reserve requirements are transferred out to fund capital projects. 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 adopted a five-year plan to adjust and increase water rates. With upcoming deadlines for compliance with PFAS regulations, further debt issuances are anticipated in the coming years due to the considerable capital investment that will be required to meet federal requirements within the specified timeframe.

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) 437-4913, or e-mail at Marjorie.Knight@Abilenetx.gov.

BASIC FINANCIAL STATEMENTS





	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Development Corporation of Abilene	Abilene Convention Center Hotel Development Corporation
ASSETS					
Cash and cash equivalents	\$ 69,545,909	\$ 41,766,773	\$ 111,312,682	\$ 10,807,165	\$ 1,516,077
Investments	19,240,991	13,149,601	32,390,592	14,853,809	-
Receivables:					
Accounts receivable, net	15,712,912	14,372,236	30,085,148	2,776,131	226,893
Delinquent taxes receivable, net	1,638,567	-	1,638,567	-	-
Internal balances	2,350,195	(2,350,195)	-	-	-
Due from other governments	1,576,500	4,885,564	6,462,064	-	-
Inventories - materials and supplies	439,045	2,162,735	2,601,780	-	37,487
Deposits held in escrow	-	-	-	1,200,000	-
Prepaid items	347,541	34,920	382,461	478,694	131,470
Restricted Assets:					
Cash and cash equivalents	78,813,174	15,657,991	94,471,165	-	5,819,359
Investments	765,383	1,638,270	2,403,653	-	-
Lease receivable	648,388	788,550	1,436,938	22,753,486	-
Notes receivable	2,453,950	-	2,453,950	8,264,499	-
Capital, right-to-use lease and subscription assets					
Non-depreciable and amortized	46,364,746	27,608,601	73,973,347	5,592,102	-
Depreciable and amortized, net	281,592,470	477,916,185	759,508,655	30,898,532	39,912,523
TOTAL ASSETS	521,489,771	597,631,231	1,119,121,002	97,624,418	47,643,809
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources	16,681,288	8,306,994	24,988,282	-	-
LIABILITIES					
Accounts payable	6,485,902	4,002,912	10,488,814	611,093	214,880
Retainage payable	971,348	812,910	1,784,258	-	-
Accrued expenses	2,369,878	850,144	3,220,022	35,685	991,247
Accrued interest	1,945,898	818,578	2,764,476	-	936,388
Other deposits and liabilities	248,444	287,304	535,748	-	-
Due to primary government	-	-	-	22,690	132,000
Unearned revenue	1,896,869	385,961	2,282,830	-	-
Noncurrent liabilities:					
Due within one year	14,303,996	11,076,330	25,380,326	6,176	215,286
Due in more than one year	286,554,666	215,534,118	502,088,784	55,588	49,849,303
TOTAL LIABILITIES	314,777,001	233,768,257	548,545,258	731,232	52,339,104
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources	5,757,474	1,432,118	7,189,592	22,256,212	-
NET POSITION (DEFICIT)					
Net Investment in capital assets	215,482,469	300,230,338	515,712,807	36,490,634	(3,578,217)
Restricted for:					
Debt service	3,147,197	2,426,624	5,573,821	-	-
Capital projects	23,513	3,125,923	3,149,436	-	-
Economic development	-	-	-	38,146,340	-
Other purposes	10,172,033	-	10,172,033	-	1,168,508
Unrestricted (deficit)	(11,188,628)	64,954,965	53,766,337	-	(2,285,586)
TOTAL NET POSITION (DEFICIT)	\$ 217,636,584	\$ 370,737,850	\$ 588,374,434	\$ 74,636,974	\$ (4,695,295)

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

CITY OF ABILENE, TEXAS
Statement of Activities
For the Year Ended September 30, 2024

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General Services and Administration	\$ 32,282,070	\$ 587,304	\$ 1,242,972	\$ 886,195
Infrastructure and Development	22,796,866	8,930,067	1,624,087	8,406,115
Public Safety	78,274,727	1,993,605	3,910,214	-
Community Services	26,946,947	828,220	806,595	455,406
Interest and fiscal charges	7,540,756	-	-	-
Total governmental activities	167,841,366	12,339,196	7,583,868	9,747,716
Business-type activities:				
Water and Sewer Services	66,773,451	72,365,393	-	8,899,580
Airport	7,307,493	3,320,451	489,349	892,941
Solid Waste Services	15,310,820	20,360,590	-	-
Transit Services	6,588,900	492,410	3,237,310	330,764
Stormwater Services	3,309,061	3,587,710	-	-
Total business-type activities	99,289,725	100,126,554	3,726,659	10,123,285
Total primary government	\$ 267,131,091	\$ 112,465,750	\$ 11,310,527	\$ 19,871,001
COMPONENT UNITS:				
Governmental Activities				
Development Corporation of Abilene	26,104,530	3,818,871	-	-
Business-type Activities				
Abilene Convention Center Hotel Development Corporation	15,400,790	10,882,651	-	-
Total component units	\$ 41,505,320	\$ 14,701,522	\$ -	\$ -
General Revenues				
Property taxes, levied for general purposes				
Property taxes, levied for debt service				
Sales and use tax				
Franchise taxes				
Occupancy taxes				
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 (deficit)				
Net position (deficit), beginning of year				
Net position (deficit), end of year				

The accompanying notes are an integral part of the financial statements

Net (Expense) Revenue and Changes in Net Position			Component Units	
Primary Government				
Governmental Activities	Business-type Activities	Total	Development Corporation of Abilene	Abilene Convention Center Hotel Development Corporation
\$ (29,565,599)	\$ -	\$ (29,565,599)	\$ -	\$ -
(3,836,597)	-	(3,836,597)	-	-
(72,370,908)	-	(72,370,908)	-	-
(24,856,726)	-	(24,856,726)	-	-
(7,540,756)	-	(7,540,756)	-	-
(138,170,586)	-	(138,170,586)	-	-
-	14,491,522	14,491,522	-	-
-	(2,604,752)	(2,604,752)	-	-
-	5,049,770	5,049,770	-	-
-	(2,528,416)	(2,528,416)	-	-
-	278,649	278,649	-	-
-	14,686,773	14,686,773	-	-
\$ (138,170,586)	\$ 14,686,773	\$ (123,483,813)	\$ -	\$ -
-	-	-	(22,285,659)	-
-	-	-	-	(4,518,139)
\$ -	\$ -	\$ -	\$ (22,285,659)	\$ (4,518,139)
\$ 52,802,733	\$ -	\$ 52,802,733	\$ -	\$ -
12,233,126	-	12,233,126	-	-
42,685,789	-	42,685,789	14,887,632	-
10,509,831	-	10,509,831	-	-
4,856,398	-	4,856,398	-	-
4,319,238	-	4,319,238	-	-
8,748,738	3,818,488	12,567,226	1,250,083	278,996
32,771	1,093,283	1,126,054	-	-
10,580,690	525,469	11,106,159	5,220	18,901
2,929,696	(2,929,696)	-	-	-
149,699,010	2,507,544	152,206,554	16,142,935	297,897
11,528,424	17,194,317	28,722,741	(6,142,724)	(4,220,242)
206,108,160	353,543,533	559,651,693	80,779,698	(475,053)
\$ 217,636,584	\$ 370,737,850	\$ 588,374,434	\$ 74,636,974	\$ (4,695,295)

	2024			
	General Fund	Capital Projects Fund	Nonmajor Governmental	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 23,631,447	\$ 19,085,818	\$ 10,053,892	\$ 52,771,157
Investments	5,672,448	6,159,872	1,992,735	13,825,055
Receivables (net):				
Accounts receivable	12,795,828	57,603	2,829,031	15,682,462
Property taxes receivable	1,638,567	-	-	1,638,567
Leases accounts receivable	126,357	-	522,031	648,388
Due from other funds	4,688,142	-	-	4,688,142
Due from other governments	42,977	194,141	1,339,382	1,576,500
Inventories - materials and supplies	3,087	-	-	3,087
Prepaid items	153,292	-	449	153,741
Notes receivable, net	-	594,672	1,859,278	2,453,950
Restricted assets:				
Cash and cash equivalents	-	76,434,482	2,378,692	78,813,174
Investments	-	-	765,383	765,383
TOTAL ASSETS	<u>\$ 48,752,145</u>	<u>\$ 102,526,588</u>	<u>\$ 21,740,873</u>	<u>\$ 173,019,606</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES:				
Accounts payable	\$ 1,634,116	\$ 3,007,045	\$ 670,532	\$ 5,311,693
Retainage payable	-	971,348	-	971,348
Accrued expenditures	2,233,564	-	77,961	2,311,525
Due to other funds	-	285,074	578,268	863,342
Other deposits and liabilities	153,422	-	95,022	248,444
Unearned revenue	-	-	1,896,869	1,896,869
Total Liabilities	<u>4,021,102</u>	<u>4,263,467</u>	<u>3,318,652</u>	<u>11,603,221</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	4,680,780	-	-	4,680,780
Leases	124,529	-	511,168	635,697
Total Deferred Inflows of Resources	<u>4,805,309</u>	<u>-</u>	<u>511,168</u>	<u>5,316,477</u>
FUND BALANCES:				
Non-spendable:				
Inventory	3,087	-	-	3,087
Prepays items	153,292	-	449	153,741
Restricted for:				
Debt service	-	-	3,147,197	3,147,197
Capital projects	-	73,636,382	-	73,636,382
Other purposes	-	-	10,172,033	10,172,033
Committed to:				
Other purposes	-	-	4,591,374	4,591,374
Assigned to:				
Capital Projects	-	24,626,739	-	24,626,739
Unassigned	39,769,355	-	-	39,769,355
Total Fund Balances	<u>39,925,734</u>	<u>98,263,121</u>	<u>17,911,053</u>	<u>156,099,908</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	<u>\$ 48,752,145</u>	<u>\$ 102,526,588</u>	<u>\$ 21,740,873</u>	<u>\$ 173,019,606</u>

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

CITY OF ABILENE, TEXAS
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2024

Exhibit B-1 Continued

Total Fund Balances - Governmental Funds \$ 156,099,908

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

Capital, right-to-use lease and subscription assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.

Governmental capital, lease and subscription assets	\$ 518,783,695	
Accumulated depreciation and amortization	<u>(217,261,771)</u>	301,521,924

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.

1,337,641

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

(1,726)

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	1,299,509	
Property taxes	1,400,348	
Fines and forfeits	<u>1,980,923</u>	4,680,780

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.

38,901,500

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

Accrued interest payable	(1,945,898)	
Compensated absences	(12,277,589)	
State obligation	(2,018,467)	
Arbitrage rebate liability	(2,136,867)	
Lease liability	(852,485)	
Subscription liability	(1,222,216)	
Direct borrowing	(418,637)	
General obligation bonds	(105,855,000)	
Certificates of obligation	(57,950,000)	
Unamortized premiums on bonds and certificate of obligations	<u>(17,648,388)</u>	(202,325,547)

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

Other post employment benefits liability	(3,439,777)	
Net pension liability	(89,063,134)	
Deferred outflows of resources	14,975,631	
Deferred inflows of resources	<u>(5,050,616)</u>	(82,577,896)

Net Position of Governmental Activities \$ 217,636,584

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

CITY OF ABILENE, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended September 30, 2024

Exhibit B-2

	2024			
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
REVENUES:				
Taxes	\$ 110,234,875	\$ -	\$ 18,245,860	\$ 128,480,735
Licenses and permits	1,499,949	-	308,539	1,808,488
Fines and forfeitures	979,510	-	190,772	1,170,282
Charges for services	1,490,936	-	7,781,654	9,272,590
Intergovernmental revenues	175,436	1,401,611	7,108,544	8,685,591
Investment earnings	2,816,436	4,204,810	794,887	7,816,133
Interest income leases	2,520	-	8,419	10,939
Donations and contributions	1,521	1,581,905	1,967,565	3,550,991
Miscellaneous	10,964,480	83,218	338,680	11,386,378
	<u>128,165,663</u>	<u>7,271,544</u>	<u>36,744,920</u>	<u>172,182,127</u>
EXPENDITURES:				
Current:				
General Services and Administration	17,080,585	6,330,062	6,053,475	29,464,122
Infrastructure and Development	11,835,269	121,894	2,525,868	14,483,031
Public Safety	66,971,207	227,552	6,289,897	73,488,656
Community Services	18,644,213	5,119,556	700,417	24,464,186
Debt Service:				
Principal	230,430	489,090	7,870,530	8,590,050
Interest	15,370	41,513	5,344,395	5,401,278
Fees and other charges	-	424,047	233,670	657,717
Capital outlay	139,266	30,622,141	67,185	30,828,592
	<u>114,916,340</u>	<u>43,375,855</u>	<u>29,085,437</u>	<u>187,377,632</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>13,249,323</u>	<u>(36,104,311)</u>	<u>7,659,483</u>	<u>(15,195,505)</u>
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	39,390,000	-	39,390,000
Bond premium	-	4,036,932	-	4,036,932
Issuance of debt for subscription financing	134,171	-	-	134,171
Proceeds from sale of capital assets	67,856	-	-	67,856
Transfers in	2,574,903	30,708,997	11,118,991	44,402,891
Transfers out	(22,251,163)	(2,953,279)	(17,631,949)	(42,836,391)
	<u>(19,474,233)</u>	<u>71,182,650</u>	<u>(6,512,958)</u>	<u>45,195,459</u>
NET CHANGE IN FUND BALANCES	<u>(6,224,910)</u>	<u>35,078,339</u>	<u>1,146,525</u>	<u>29,999,954</u>
FUND BALANCES BEGINNING OF YEAR	<u>46,150,644</u>	<u>63,184,782</u>	<u>16,764,528</u>	<u>126,099,954</u>
FUND BALANCES END OF YEAR	<u>\$ 39,925,734</u>	<u>\$ 98,263,121</u>	<u>\$ 17,911,053</u>	<u>\$ 156,099,908</u>

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

CITY OF ABILENE, TEXAS
Reconciliation of Statement of Revenues, Expenditures and Changes
In Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2024

Exhibit B-2 Continued

Net Change in Fund Balances - Governmental Funds \$ 29,999,954

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	\$ 30,828,592	
Capital contributions	5,106,899	
Residual value of assets disposed of	(150,018)	
Depreciation	<u>(18,530,228)</u>	
		17,255,245

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	145,944	
Property Taxes	250,854	
Fines and forfeits	<u>(193,494)</u>	
		203,304

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	(39,390,000)	
Subscription financing	(134,171)	
Bond premiums	(4,036,932)	
Principal repayments	8,590,050	
Amortization of bond premiums and deferred loss and gain on bond refunding	<u>1,101,790</u>	
		(33,869,263)

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	(672,846)	
Change in accrued interest payable	(1,063,440)	
Issuance of other obligations	(2,018,467)	
Arbitrage rebate liability	<u>(1,496,942)</u>	
		(5,251,695)

Changes to Other Post Employment Benefit (OPEB) liability, net pension liability, OPEB and pension related deferred outflows and inflows of resources required the use of current financial resources but are not reported as expenses in governmental activities.

304,847

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.

2,886,032

Change in Net Position of Governmental Activities	<u>\$ 11,528,424</u>
---	----------------------

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	\$ 33,935,726	\$ 2,419,195	\$ 3,830,820	\$ 1,581,032	\$ 41,766,773	\$ 16,774,752
Investments	10,956,683	448,252	1,236,638	508,028	13,149,601	5,415,936
Accounts and lease receivable	11,607,674	242,949	3,324,632	590,648	15,765,903	29,595
Less allowance for uncollectibles	(867,824)	-	(354,679)	(64,442)	(1,286,945)	-
Due from other governments	-	214,672	-	4,670,892	4,885,564	-
Prepaid items	34,920	-	-	-	34,920	193,800
Inventories - materials and supplies	1,585,597	-	-	577,138	2,162,735	435,958
Restricted assets:						
Cash and cash equivalents	13,443,565	2,214,426	-	-	15,657,991	-
Investments	590,799	1,047,471	-	-	1,638,270	-
Total Current Assets	71,287,140	6,586,965	8,037,411	7,863,296	93,774,812	22,850,041
NONCURRENT ASSETS:						
Lease receivable	93,385	588,443	-	-	681,828	-
Capital, lease and subscription assets:						
Construction in progress	22,927,204	2,834,449	-	-	25,761,653	-
Land	1,260,204	-	202,506	384,238	1,846,948	-
Building and improvements	567,922,614	123,137,382	291,872	1,863,196	693,215,064	-
Machinery and equipment	4,517,174	1,561,179	3,255,916	7,587,917	16,922,186	50,404,607
Lease asset	-	-	-	-	-	444,256
Subscription asset	-	-	-	-	-	7,946,886
Intangible assets	31,461,175	13,160	-	468,126	31,942,461	-
Accumulated depreciation and amortization	(199,736,213)	(53,668,569)	(2,112,599)	(8,646,145)	(264,163,526)	(32,360,457)
Net Capital Assets	428,352,158	73,877,601	1,637,695	1,657,332	505,524,786	26,435,292
Total Noncurrent Assets	428,445,543	74,466,044	1,637,695	1,657,332	506,206,614	26,435,292
TOTAL ASSETS	499,732,683	81,053,009	9,675,106	9,520,628	599,981,426	49,285,333
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred outflows of resources	6,923,404	338,819	794,686	250,085	8,306,994	368,016
CURRENT LIABILITIES:						
Accounts payable	3,366,485	133,843	361,307	141,278	4,002,913	1,093,913
Retainage payable	812,910	-	-	-	812,910	-
Accrued expenses	293,839	111,730	402,217	42,358	850,144	58,353
Compensated absences	158,170	12,254	75,518	7,187	253,129	35,842
Accrued interest	818,578	-	-	-	818,578	79,440
Due to other funds	4,017	146,784	-	3,673,999	3,824,800	-
Other deposits and liabilities	262,773	-	24,135	396	287,304	-
Bonds payable	10,655,000	-	-	-	10,655,000	-
Lease liability	-	-	-	-	-	88,486
Subscription liability	-	-	-	-	-	1,561,674
Estimated liability claims	-	-	-	-	-	736,120
Estimated health claims	-	-	-	-	-	599,839
Arbitrage rebate liability	168,201	-	-	-	168,201	-
Total Current Liabilities Payable from Current Assets	16,539,973	404,611	863,177	3,865,218	21,672,979	4,253,667

	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	339,275	81,648	179,766	43,054	643,743	62,500
Unearned revenue	385,961	-	-	-	385,961	-
Estimated liability claims	-	-	-	-	-	2,405,310
Arbitrage rebate liability	111,815	-	-	-	111,815	-
Bonds payable	209,979,448	-	-	-	209,979,448	-
Lease liability	-	-	-	-	-	149,709
Subscription liability	-	-	-	-	-	1,678,937
Other post employment benefits liability	575,313	90,102	232,923	71,746	970,084	95,280
Net pension liability	2,463,498	168,003	892,796	304,731	3,829,028	562,405
Total Non-Current Liabilities	213,855,310	339,753	1,305,485	419,531	215,920,079	4,954,141
Total Liabilities	230,395,283	744,364	2,168,662	4,284,749	237,593,058	9,207,808
DEFERRED INFLOWS OF RESOURCES:						
Deferred inflows of resources	516,297	714,195	154,851	46,775	1,432,118	69,435
NET POSITION:						
Net investment in capital assets	223,057,710	73,877,601	1,637,695	1,657,332	300,230,338	22,956,486
Restricted for debt service	2,426,624	-	-	-	2,426,624	-
Restricted for capital projects	-	3,125,923	-	-	3,125,923	-
Unrestricted	50,260,173	2,929,745	6,508,584	3,781,857	63,480,359	17,419,620
TOTAL NET POSITION	<u>\$ 275,744,507</u>	<u>\$ 79,933,269</u>	<u>\$ 8,146,279</u>	<u>\$ 5,439,189</u>	<u>369,263,244</u>	<u>\$ 40,376,106</u>
Allocation of Internal Service funds net position					1,474,606	
Net position of business-type activities					<u>\$ 370,737,850</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, 2024

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	\$ 72,174,599	\$ 2,315,184	\$ 20,360,590	\$ 3,994,188	\$ 98,844,561	\$ 33,800,996
Other	36,700	-	-	-	36,700	-
Total Operating Revenues	72,211,299	2,315,184	20,360,590	3,994,188	98,881,261	33,800,996
OPERATING EXPENSES:						
Personnel services	12,579,232	1,914,719	5,108,951	1,432,612	21,035,514	2,695,744
Supplies	8,152,868	241,241	129,801	723,037	9,246,947	4,906,125
Purchased services	8,985,193	162,653	3,480,673	3,114,454	15,742,973	4,528,079
Other services and charges	17,816,907	903,127	7,037,964	4,327,288	30,085,286	17,406,824
Depreciation and amortization	12,993,667	4,114,181	287,517	511,692	17,907,057	4,686,216
Total Operating Expenses	60,527,867	7,335,921	16,044,906	10,109,083	94,017,777	34,222,988
OPERATING INCOME (LOSS)	11,683,432	(5,020,737)	4,315,684	(6,114,895)	4,863,484	(421,992)
NON-OPERATING REVENUES (EXPENSES):						
Investment earnings	3,125,514	290,625	288,686	113,663	3,818,488	932,607
Interest income leases	2,093	17,254	-	-	19,347	-
Intergovernmental revenue	-	967,634	-	3,528,339	4,495,973	60
Passenger facility charges	-	361,738	-	-	361,738	-
Car rental customer facility charges	-	228,555	-	-	228,555	-
Rents and royalties	118,027	230,895	-	-	348,922	-
Net gain (loss) on disposal of assets	1,093,133	-	150	-	1,093,283	(107,729)
Interest expense and paying agent fees	(6,527,565)	-	-	-	(6,527,565)	(102,611)
Miscellaneous revenue	376,422	387,153	5,155	125,084	893,814	2,478,118
Total Non-Operating Revenues (Expenses)	(1,812,376)	2,483,854	293,991	3,767,086	4,732,555	3,200,445
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	9,871,056	(2,536,883)	4,609,675	(2,347,809)	9,596,039	2,778,453
CAPITAL CONTRIBUTIONS AND TRANSFERS:						
Capital Contributions	8,899,580	333,042	-	39,735	9,272,357	-
Transfers in	-	145,640	-	2,096,780	2,242,420	1,423,248
Transfers out	(242,770)	-	(4,724,046)	(205,300)	(5,172,116)	(60,052)
Net Contributions and Transfers	8,656,810	478,682	(4,724,046)	1,931,215	6,342,661	1,363,196
CHANGE IN NET POSITION	18,527,866	(2,058,201)	(114,371)	(416,594)	15,938,700	4,141,649
NET POSITION, BEGINNING OF YEAR	257,216,641	81,991,470	8,260,650	5,855,783	353,324,544	36,234,457
NET POSITION AT END OF YEAR	\$ 275,744,507	\$ 79,933,269	\$ 8,146,279	\$ 5,439,189	\$ 369,263,244	\$ 40,376,106
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds					1,255,617	
Change in net position of business-type activities					\$ 17,194,317	

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

CITY OF ABILENE, TEXAS
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2024

Exhibit B-5
Page 1

	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	\$ 72,376,598	\$ 2,588,166	\$ 19,754,777	\$ 3,896,335	\$ 98,615,876	\$ -
Receipts from interfund services provided	-	-	-	-	-	33,771,401
Payments to suppliers	(36,286,772)	(1,296,753)	(10,529,268)	(8,823,310)	(56,936,103)	(11,869,104)
Payments to employees	(12,577,022)	(1,546,949)	(5,236,121)	(1,480,573)	(20,840,665)	(2,754,008)
Payments for loss claims	-	-	-	-	-	(12,926,816)
Net cash provided (used) by operating activities	23,512,804	(255,536)	3,989,388	(6,407,548)	20,839,108	6,221,473
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Intergovernmental receipts	-	967,634	-	1,318,533	2,286,167	-
Transfers in	-	145,640	-	2,096,780	2,242,420	1,423,248
Transfers out	(242,770)	-	(4,724,046)	(205,300)	(5,172,116)	(60,052)
Increase in due to other funds	-	-	-	2,917,774	2,917,774	-
Decrease in due to other funds	-	(378,110)	-	-	(378,110)	-
Other noncapital financing receipts (payments)	496,542	1,225,595	5,155	125,084	1,852,376	2,478,178
Net cash provided (used) by noncapital financing activities	253,772	1,960,759	(4,718,891)	6,252,871	3,748,511	3,841,374
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Principal paid	(10,715,000)	-	-	-	(10,715,000)	(1,929,807)
Interest and paying agent fees	(7,076,485)	-	-	-	(7,076,485)	(102,611)
Acquisition and construction of capital assets	(15,527,124)	(786,205)	(261,591)	(56,564)	(16,631,484)	(5,858,677)
Proceeds from sale of capital assets	1,127,699	-	150	-	1,127,849	435,468
Proceeds from capital grants	-	-	-	39,735	39,735	-
Net cash provided (used) by capital and related financing activities	(32,190,910)	(786,205)	(261,441)	(16,829)	(33,255,385)	(7,455,627)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Cash withdrawn from pooled investments	5,168,778	249,120	809,929	253,198	6,481,025	1,200,188
Interest on investments	3,125,514	290,625	288,686	113,663	3,818,488	932,606
Net cash provided by investing activities	8,294,292	539,745	1,098,615	366,861	10,299,513	2,132,794
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(130,042)	1,458,763	107,671	195,355	1,631,747	4,740,014
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	47,509,333	3,174,858	3,723,149	1,385,677	55,793,017	12,034,738
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 47,379,291</u>	<u>\$ 4,633,621</u>	<u>\$ 3,830,820</u>	<u>\$ 1,581,032</u>	<u>\$ 57,424,764</u>	<u>\$ 16,774,752</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Current assets:						
Cash and cash equivalents	\$ 33,935,726	\$ 2,419,195	\$ 3,830,820	\$ 1,581,032	\$ 41,766,773	\$ 16,774,752
Restricted assets - cash and cash equivalents	13,443,565	2,214,426	-	-	15,657,991	-
	<u>\$ 47,379,291</u>	<u>\$ 4,633,621</u>	<u>\$ 3,830,820</u>	<u>\$ 1,581,032</u>	<u>\$ 57,424,764</u>	<u>\$ 16,774,752</u>

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

CITY OF ABILENE, TEXAS
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2024

Exhibit B-5
Page 2

	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)	\$ 11,683,432	\$ (5,020,737)	\$ 4,315,684	\$ (6,114,895)	\$ 4,863,484	\$ (421,992)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization	12,993,667	4,114,181	287,517	511,692	17,907,057	4,686,216
Changes in assets and liabilities:						
(Increase) decrease in:						
Accounts receivable	132,939	272,982	(605,813)	(97,853)	(297,745)	(29,595)
Prepaid items	-	-	-	-	-	1,557,182
Inventory	(171,613)	-	-	(34,250)	(205,863)	80,522
Lease receivable	32,300	-	-	-	32,300	-
Deferred outflows of resources	1,671,242	310,021	514,942	168,385	2,664,590	246,985
Increase (decrease) in:						
Accounts payable	(1,364,845)	(71,901)	(10,930)	(642,473)	(2,090,149)	747,073
Accrued expenses	106,218	82,169	105,965	18,192	312,544	88,857
Compensated absences	83,465	1,088	25,786	(8,228)	102,111	13,138
Other deposits and liabilities	98,496	-	24,135	-	122,631	-
Estimated liability and health claims	-	-	-	-	-	(267,244)
Estimated health claims	-	-	-	-	-	(161,282)
Other post retirement benefits liability	41,666	6,720	16,129	5,040	69,555	7,728
Net pension liability	(1,811,438)	(292,167)	(701,202)	(219,126)	(3,023,933)	(335,993)
Deferred inflows of resources	17,275	342,108	17,175	5,968	382,526	9,878
Net cash provided (used) by operating activities	<u>\$ 23,512,804</u>	<u>\$ (255,536)</u>	<u>\$ 3,989,388</u>	<u>\$ (6,407,548)</u>	<u>\$ 20,839,108</u>	<u>\$ 6,221,473</u>
NONCASH TRANSACTIONS:						
Capital contributions from developers	\$ 8,899,580	\$ 333,042	\$ -	\$ -	\$ 9,232,622	\$ -
Capital lease and subscription issuance	-	-	-	-	-	4,136,499
Capital asset acquisitions included in liabilities	1,129,668	129,916	-	-	1,259,584	-

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

	Pension Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 9,171	\$ 3,892,570
Investments		
Pooled Investments	-	1,204,059
Mutual fund - bonds	10,037,948	-
Mutual funds	34,151,965	-
Other equities	5,186,289	-
Money market funds	231,244	-
Common stock	4,773,938	-
Private real estate	71,848	-
Private infrastructure	3,351,895	-
Core real estate	4,387,154	-
Private debt	1,581,729	-
Accounts receivable	37,378	285,020
Prepaid expense	61,335	-
TOTAL ASSETS	63,881,894	5,381,649
LIABILITIES		
Accounts payable	22,211	450,612
Accrued liabilities	43,868	-
TOTAL LIABILITIES	66,079	450,612
NET POSITION		
Restricted for:		
Pension benefits	63,815,815	-
Other organizations and governments	-	3,848,239
TOTAL NET POSITION	\$ 63,815,815	\$ 4,931,037

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

	Pension Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Employer	\$ 4,224,158	\$ -
Employee	3,021,516	-
Total contributions	7,245,674	-
Investment Income		
Net gain (loss) on fair value of investments	9,487,309	-
Interest and dividends	1,321,437	270,060
Other investment income	493,729	-
Less: investment expense	(232,271)	-
Net investment income	11,070,204	270,060
Hotel occupancy tax	-	1,294,924
Fees collected for other governments	-	2,313,587
Total additions	18,315,878	3,878,571
DEDUCTIONS		
Benefits paid including refunds of plan member contributions	8,606,315	-
Administrative expenses	131,334	3,646,057
Tax collections disbursed to other organizations	-	1,153,197
Other disbursements	-	101,489
Total deductions	8,737,649	4,900,743
Change in net position	9,578,229	(1,022,172)
Net position, beginning of year	54,237,586	4,870,411
Net position, end of year	\$ 63,815,815	\$ 3,848,239

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

CITY OF ABILENE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

<u>Note</u>	<u>Page</u>
1. Summary of Significant Accounting Policies	40
2. Stewardship, Compliance and Accountability	48
3. Deposits and Investments	49
4. Accounts and Notes Receivable	55
5. Property Taxes	55
6. Tax Abatements	56
7. Capital, Lease and Subscription Assets	57
8. Long-Term Obligations and Amounts Due Within One Year	58
9. Leases and Subscription-Based Information Technology Arrangements	61
10. Retirement Plans	63
11. Other Postemployment Benefits	68
12. Self-Insurance	70
13. Interfund Receivables and Payables	72
14. Interfund Transfers	72
15. Litigation	73
16. Discretely Presented Component Unit Disclosures	73
17. Commitments and Contingencies	79
18. New Pronouncements	80
19. Subsequent Events	80

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 approved by the majority of the 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. 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, pension trust fund, and custodial funds 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, 2024.

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, 2024:

Assets at Fair Value as of September 2024				
	Level 1	Level 2	Level 3	Total
U.S. Government Securities	\$ 24,085,750	\$ 11,912,554	\$ -	\$ 35,998,304
Total assets at fair value	\$ 24,085,750	\$ 11,912,554	\$ -	\$ 35,998,304

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. Other investments 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, Lease and Subscription Assets

Capital, lease assets and subscription 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, lease assets, and subscription assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for machinery and equipment, more than \$20,000 for buildings and improvements, more than \$25,000 for subscription software with 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 or the lease/subscription term if shorter. 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 years
Subscription assets	2 to 5 years

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

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

Intangible assets include two water rights contracts the City has entered into with the West Central Texas Municipal Water District ("WCTMWD") with a total 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.

Subscription-Based Information Technology Arrangements

SBITA assets are defined by the general government as the right to use vendor-provided information technology ("IT") with access to vendors' IT assets. The City recognizes a subscription liability and an intangible subscription right-of-use asset at the beginning of the subscription term that have a term exceeding one year and the cumulative future payments on the contract exceed \$25,000 unless the contract is considered a short-term SBITA. A SBITA asset is measured based on the net present value of subscription payments expected to be made during the subscription term, using the incremental borrowing rate, plus subscription payments made at or before commencement of the SBITA, less any SBITA vendor incentives received and certain payments made before the commencement of the SBITA term, plus capitalizable initial implementation costs. The SBITA is amortized using the straight-line method over the shorter of the subscription term or the useful life of the underlying IT assets. Re-measurement of a subscription liability occurs when there is a change in the contract term and/or other changes that are likely to have a significant impact on the subscription liability.

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.
- Difference between expected and actual experience for the pension liability - These effects on the pension liability are deferred and amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees).
- 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 and the governmental funds balance sheet 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 five 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, and consists of the difference between expected and actual experience and changes in actuarial assumptions. 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 components of the City's deferred outflows of resources and deferred inflows of resources are as follows:

	Governmental Activities	Business Activities				Non-Major Enterprise Fund	Total
		Water and Sewer	Airport	Solid Waste			
Deferred Outflows of Resources							
Deferred outflows from pension activities	\$ 14,961,035	\$ 2,000,391	\$ 331,109	\$ 770,412	\$ 242,799	\$	3,344,711
Deferred outflows from OPEB activities	382,612	61,545	7,710	24,274	7,286		100,815
Unamortized deferred bond refunding cost	1,337,641	4,861,468	-	-	-		4,861,468
Total Deferred Outflows of Resources	<u>\$ 16,681,288</u>	<u>\$ 6,923,404</u>	<u>\$ 338,819</u>	<u>\$ 794,686</u>	<u>\$ 250,085</u>		<u>\$ 8,306,994</u>
Deferred Inflows of Resources							
Deferred inflows from pension activities	\$ 4,190,729	\$ 238,718	\$ 38,605	\$ 92,174	\$ 28,954	\$	398,451
Deferred inflows from OPEB activities	929,322	154,046	24,194	62,677	17,821		258,738
Deferred inflows from refunding	1,726	-	-	-	-		-
Deferred inflows from leases	635,697	123,533	651,396	-	-		774,929
Total Deferred Inflows of Resources	<u>\$ 5,757,474</u>	<u>\$ 516,297</u>	<u>\$ 714,195</u>	<u>\$ 154,851</u>	<u>\$ 46,775</u>		<u>\$ 1,432,118</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.

Adoption of New Accounting Standards

The City has adopted and implemented the following statement during fiscal year ended September 30, 2024:

GASB Statement No. 100, *Accounting Changes and Error Corrections*—and amendment of GASB Statement No. 62 – This statement improves the clarity and requirements for accounting changes and error corrections. The adoption had no effect on the City.

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 and Grants Fund, Transportation Planning Fund, Court Fund, Seized Fund, Hotel Occupancy Tax Fund, Downtown Hotel Operations Fund and Street Maintenance Fee 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, 2024.

Fund Balance	Non-Major Governmental Funds				Total Non-major Govt Funds	Total
	General	Capital Projects	Special Revenue	Debt Service		
Non-spendable:						
Inventory	\$ 3,087	\$ -	\$ -	\$ -	\$ -	\$ 3,087
Prepaid items	153,292	-	449	-	449	153,741
Restricted for:						
Debt service	-	-	-	3,147,197	3,147,197	3,147,197
Capital projects	-	73,636,382	-	-	-	73,636,382
Public safety	-	-	2,201,681	-	2,201,681	2,201,681
Economic development	-	-	7,810,514	-	7,810,514	7,810,514
Community services	-	-	51,867	-	51,867	51,867
Other purposes	-	-	107,971	-	107,971	107,971
Committed for:						
Streets maintenance	-	-	3,364,476	-	3,364,476	3,364,476
Other purposes	-	-	1,226,898	-	1,226,898	1,226,898
Assigned to:						
Capital projects	-	24,626,739	-	-	-	24,626,739
Unassigned	39,769,355	-	-	-	-	39,769,355
	<u>\$ 39,925,734</u>	<u>\$ 98,263,121</u>	<u>\$ 14,763,856</u>	<u>\$ 3,147,197</u>	<u>\$ 17,911,053</u>	<u>\$ 156,099,908</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 \$10,087,220 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, 2024	
	Maximum Maturity	Maximum % of Portfolio	Maximum Maturity	% Of Portfolio
Local Government Investment Pools		100%	1 day	43%
Certificates of Deposit	1 year	50%	1 year	0%
U.S. Government Securities	2-10 years	100%	4 years	23%
Money Market Mutual Funds	Weighted Average 90 days	15%	n/a	2%
Money Market			1 day	32%

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 fair value to report net position to compute share prices. TexPool allows for same day or next day redemptions and deposits. As of September 30, 2024, TexPool's portfolio maintained a weighted average maturity of approximately 36 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, 2024, TexStar's portfolio maintained a weighted average maturity of approximately 35 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, 2024, 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, 2024 are as follows:

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Total
Petty Cash	\$ 17,142	\$ -	\$ 1,050	\$ 2,950	\$ 440	\$ -	\$ 21,582
Deposits	6,041,713	26,316	3,895,197	17,119	1,509	105,366	10,087,220
Pooled Fund Cash							
Equivalents	17,572,592	19,076,725	8,536,337	45,799,954	16,772,803	3,728,893	111,487,304
TexStar	-	76,417,259	-	8,204,382	-	58,311	84,679,952
Money Market Funds	-	-	-	1,526,922	-	-	1,526,922
Money Market Mutual Funds	-	-	-	1,873,437	-	-	1,873,437
Total	<u>\$ 23,631,447</u>	<u>\$ 95,520,300</u>	<u>\$ 12,432,584</u>	<u>\$ 57,424,764</u>	<u>\$ 16,774,752</u>	<u>\$ 3,892,570</u>	<u>\$ 209,676,417</u>

Shown in the statements in the following line items:

Cash and cash equivalents	\$ 23,631,447	\$ 19,085,818	\$ 10,053,892	\$ 41,766,773	\$ 16,774,752	\$ 3,892,570	\$ 115,205,252
Restricted cash and cash equivalents	-	76,434,482	2,378,692	15,657,991	-	-	94,471,165
Total	<u>\$ 23,631,447</u>	<u>\$ 95,520,300</u>	<u>\$ 12,432,584</u>	<u>\$ 57,424,764</u>	<u>\$ 16,774,752</u>	<u>\$ 3,892,570</u>	<u>\$ 209,676,417</u>

Pooled fund investment balances at September 30, 2024 are as follows:

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Total
Investments	\$ 5,672,448	\$ 6,159,872	\$ 1,992,735	\$ 13,149,601	\$ 5,415,936	\$ 1,204,059	\$ 33,594,651
Restricted Investments	-	-	765,383	1,638,270	-	-	2,403,653
Total	<u>\$ 5,672,448</u>	<u>\$ 6,159,872</u>	<u>\$ 2,758,118</u>	<u>\$ 14,787,871</u>	<u>\$ 5,415,936</u>	<u>\$ 1,204,059</u>	<u>\$ 35,998,304</u>

The following represents the investments and cash equivalents at September 30, 2024 located in the pooled investment fund:

Description	Credit Ratings	Interest Rate	Par Value	Book Value (Cost)	Carrying Value
<u>Core Portfolio:</u>					
FHLB	Aaa	5.235	\$ 3,000,000	\$ 3,000,000	\$ 3,002,160
			<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,002,160</u>
<u>Discretionary Portfolio:</u>					
FHLB	Aaa	4.684	\$ 7,000,000	\$ 6,995,812	\$ 6,965,710
FHLMC	Aaa	5.400	2,000,000	1,992,351	1,944,678
Treasury Note	N/A	5.073	24,000,000	23,819,982	23,872,880
			<u>\$ 33,000,000</u>	<u>\$ 32,808,145</u>	<u>\$ 32,783,268</u>
<u>Emergency/Liquidity Portfolio:</u>					
TexPool	AAAm	5.164	\$ 63,420,856	\$ 63,420,856	\$ 63,420,856
TexStar	AAAm	2.132	410,670	410,670	410,670
Money Market	N/A	4.875	47,655,778	47,655,778	47,655,778
			<u>\$ 111,487,304</u>	<u>\$ 111,487,304</u>	<u>\$ 111,487,304</u>
Accrued Interest			<u>\$ 212,876</u>	<u>\$ 212,876</u>	<u>\$ 212,876</u>
Total			<u>\$ 147,700,180</u>	<u>\$ 147,508,325</u>	<u>\$ 147,485,608</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, 2024 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, 2024 of individual investments that represent 5% or more of the AFRRF's fiduciary net position disclosed separately.

Investment Type	September 30, 2024
<u>Mutual Funds</u>	
Vanguard Total Stock Market Index Fund	\$ 26,313,733
Western Asset Core Bond Fund	8,244,928
Brookfield Infrastructure	3,351,895
Blackrock Mult- Asset Income Fund	3,342,726
	<u>\$ 41,253,282</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 fair 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, 2024. The AFRRF is invested in a fixed income mutual fund with an average effective maturity of 10.92 years as of September 30, 2024.

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%	42.5%
Developed International Equity	7.5% to 17.5%	10.0%
Emerging Market Equities	0% to 10%	2.5%
Core Plus Fixed Income	10% to 20%	15.0%
Global Fixed Income	0% to 5%	2.5%
Private Debt	0% to 5%	2.5%
Cash Equivalents	0% to 5%	0.0%
Global Tactile Asset Allocation	0% to 10%	5.0%
Private Equity	0% to 10%	5.0%
Real Estate	0% to 15%	10.0%
Infrastructure	0% to 10%	5.0%
		<u>100.0%</u>

Credit risk - The AFRRF's rated debt investments as of September 30, 2024, using the Moody's or S&P rating scale, are presented below:

Investment Type	Moody's / S&P Rating	September 30, 2024
Money Market funds	Aaa	\$ 231,244

The net appreciation (depreciation) in investments for the year ending September 30, 2024 is presented below:

Investment Type	September 30, 2024
Mutual funds - bonds	\$ 738,450
Mutual funds	7,773,577
Other equities	499,857
Common stock	1,026,692
Real estate	(549,977)
Private debt	(1,290)
Total	<u>\$ 9,487,309</u>

Rate of Return – For the year ended September 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 20.42%. 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, 2024:

	Level 1	Level 2	Level 3	Total
Mutual funds- bonds	\$ 10,037,948	\$ -	\$ -	\$ 10,037,948
Mutual funds	34,151,965	-	-	34,151,965
Other equities *	3,342,632	-	-	5,186,289
Money Market funds	231,244	-	-	231,244
Common stock	4,773,938	-	-	4,773,938
Private real estate *	-	-	-	71,848
Private infrastructure *	-	-	-	3,351,895
Core real estate *	-	-	-	4,387,154
Private debt *	-	-	-	1,581,729
	<u>\$ 52,537,727</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,774,010</u>

*This category of investments includes investments that are measured at net asset value per share and do not fall into the levels in the fair value hierarchy.

Investments Valued at Net Asset Per Share

Additional Disclosure for certain types of investments that calculate net asset value per share but are not publicly traded to assist in understanding the nature and risk of these investments by major category. The table below summarizes the fair value and other pertinent liquidity information of these investments in major categories at September 30, 2024:

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice
Other equities	\$ 1,843,657	\$ 4,068,550	N/A	N/A
Private real estate	71,848	-	N/A	N/A
Private infrastructure	3,351,895	-	Quarterly	90 days
Core real estate	4,387,154	-	Quarterly	90 days
Private debt	1,581,729	969,309	Quarterly	90 days
	<u>\$ 11,236,283</u>	<u>\$ 5,037,859</u>		

Investments included in other equities and private real estate category above do not have redemption or liquidity features. All distributions from these funds are at the discretion of the general partners.

NOTE 4: ACCOUNTS AND NOTES RECEIVABLE

Receivables at September 30, 2024 for the government's individual major and nonmajor governmental funds, including the applicable allowances for uncollectible accounts, consist of the following:

	General	General Capital Projects	Nonmajor	Total Governmental Activities
Receivables:				
Accounts	\$ 11,518,423	\$ 57,603	\$ 2,550,979	\$ 14,127,005
Property tax	1,901,408	-	-	1,901,408
Sales tax	7,541,852	-	-	7,541,852
Bingo tax	13,841	-	-	13,841
Franchise	1,734,980	-	-	1,734,980
Hotel occupancy tax	-	-	395,253	395,253
Lease receivable	126,357	-	522,031	648,388
Notes receivable	79,124	594,672	5,382,865	6,056,661
Accrued Interest	123	-	2,029,062	2,029,185
Due from other governments	42,977	194,141	1,339,382	1,576,500
Gross Receivables	22,959,085	846,416	12,219,572	36,025,073
Less allowance for doubtful accounts	(8,355,356)	-	(5,669,850)	(14,025,206)
Net total receivables	<u>\$ 14,603,729</u>	<u>\$ 846,416</u>	<u>\$ 6,549,722</u>	<u>\$ 21,999,867</u>

Receivables at September 30, 2024 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	\$ 11,607,674	\$ 242,949	\$ 3,324,632	\$ 590,648	\$ 15,765,903
Leases	93,385	588,443	-	-	681,828
Due from other governments	-	214,672	-	4,670,892	4,885,564
Gross Receivables	\$ 11,701,059	\$ 1,046,064	\$ 3,324,632	\$ 5,261,540	\$ 21,333,295
Less allowance for doubtful accounts	(867,824)	-	(354,679)	(64,442)	(1,286,945)
Net total receivables	<u>\$ 10,833,235</u>	<u>\$ 1,046,064</u>	<u>\$ 2,969,953</u>	<u>\$ 5,197,098</u>	<u>\$ 20,046,350</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, 2023, upon which the 2023 levy was based, was \$9,268,723,531. 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 \$.5918 per \$100 for the year ended September 30, 2024. The tax rate to finance the payment of principal and interest on long-term debt was \$.1410 per \$100 for the year ended September 30, 2024. Current taxes collected during the year ended September 30, 2024, amounted to 98.7% 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

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 promote economic development and encourage business attraction, retention, and expansion within the City. These tax abatements are designed to stimulate capital investment and job creation by offering temporary exemptions on increases in assessed property value.

The City negotiates tax abatement agreements on a case-by-case basis. These agreements may exempt a portion of the increase in assessed value of real property and/or business personal property resulting from improvements or expansions. The amount of the exemption, the duration of the abatement, and the performance obligations of the recipient are specified in each agreement.

Eligibility for tax abatements is determined based on various factors, including the number of jobs created or retained, the type of industry, the level of capital investment, and the overall economic impact on the community. The maximum term for any tax abatement agreement is ten years, and all agreements require compliance with specified performance targets, such as job creation and capital investment thresholds. Failure to meet these requirements may result in the termination of the agreement and recapture of abated taxes.

For the fiscal year ended September 30, 2024, 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, LEASE AND SUBSCRIPTION ASSETS

Capital, lease and subscription assets activity for the year ended September 30, 2024, was as follows:

Governmental Activities:

	Balance September 30, 2023	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2024
Capital assets, not being depreciated:				
Land	\$ 14,192,122	\$ 51,158	\$ (39,815)	\$ 14,203,465
Easements	91,069	36,803	-	127,872
Construction in progress	63,442,579	18,610,291	(50,019,461)	32,033,409
Total capital assets, not being depreciated	77,725,770	18,698,252	(50,059,276)	46,364,746
Capital assets being depreciated / amortized:				
Buildings and improvements	103,168,925	30,197,573	-	133,366,498
Leasehold improvements	1,702,127	-	-	1,702,127
Improvements other than buildings	53,571,061	3,609,872	-	57,180,933
Infrastructure	214,537,201	31,761,047	-	246,298,248
Machinery and equipment	14,810,208	5,501,357	(3,747,839)	16,563,726
Vehicles	63,349,134	649,659	-	63,998,793
Intangible assets	156,809	-	-	156,809
Lease buildings	1,393,154	-	-	1,393,154
Lease equipment	721,173	12,053	(288,970)	444,256
Subscription assets	4,589,838	6,260,372	(740,056)	10,110,154
Total assets being depreciated / amortized	457,999,630	77,991,933	(4,776,865)	531,214,698
Less: Accumulated depreciation / amortization:				
Buildings and improvements	(35,818,313)	(4,313,461)	-	(40,131,774)
Leasehold improvements	(1,092,485)	(170,213)	-	(1,262,698)
Improvements other than buildings	(36,061,669)	(2,046,098)	-	(38,107,767)
Infrastructure	(110,874,781)	(8,800,084)	-	(119,674,865)
Machinery and equipment	(7,307,214)	(4,299,421)	3,204,644	(8,401,991)
Vehicles	(37,052,151)	(651,305)	-	(37,703,456)
Intangible assets	(99,542)	(24,959)	-	(124,501)
Lease buildings	(354,491)	(210,794)	-	(565,285)
Lease equipment	(300,757)	(117,842)	209,723	(208,876)
Subscription assets	(858,748)	(2,582,267)	-	(3,441,015)
Total accumulated depreciation / amortization	(229,820,151)	(23,216,444)	3,414,367	(249,622,228)
Total capital, lease and subscription assets being depreciated / amortized, net	228,179,479	54,775,489	(1,362,498)	281,592,470
Governmental activities capital, lease and subscription assets, net	\$ 305,905,249	\$ 73,473,741	\$ (51,421,774)	\$ 327,957,216

Business- Type Activities:

	Balance September 30, 2023	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2024
Capital assets, not being depreciated:				
Land	\$ 1,846,948	\$ -	\$ -	\$ 1,846,948
Construction in progress	28,690,017	12,626,295	(15,554,659)	25,761,653
Total capital assets, not being depreciated	30,536,965	12,626,295	(15,554,659)	27,608,601
Capital assets, being depreciated / amortized:				
Buildings and improvements	258,716,474	49,685	-	258,766,159
Improvements other than buildings	404,187,998	30,260,907	-	434,448,905
Machinery and equipment	8,505,681	500,648	-	9,006,329
Vehicles	7,915,855	-	-	7,915,855
Intangible assets	31,942,461	-	-	31,942,461
Total assets being depreciated / amortized	711,268,469	30,811,240	-	742,079,709
Less: Accumulated depreciation / amortization:				
Buildings and improvements	(63,476,650)	(5,352,717)	-	(68,829,367)
Improvements other than buildings	(153,129,423)	(10,647,829)	-	(163,777,252)
Machinery and equipment	(4,762,401)	(800,707)	-	(5,563,108)
Vehicles	(6,240,700)	(460,046)	-	(6,700,746)
Intangible assets	(18,647,293)	(645,758)	-	(19,293,051)
Total accumulated depreciation / amortization	(246,256,467)	(17,907,057)	-	(264,163,524)
Total capital assets being depreciated / amortized, net	465,012,002	12,904,183	-	477,916,185
Business- type activities capital assets, net	\$ 495,548,967	\$ 25,530,478	\$ (15,554,659)	\$ 505,524,786

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	\$	3,006,005
Infrastructure and development		3,676,144
Public safety		8,807,955
Community Services		3,040,124
Internal Service Funds		4,686,216
Total depreciation and amortization expense - Governmental activities	\$	<u>23,216,444</u>

Business-Type Activities:

Water and Sewer	\$	12,993,667
Airport		4,114,181
Solid Waste Services		287,517
Transit		511,692
Total depreciation/amortization expense - Business- type activities	\$	<u>17,907,057</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, 2024:

	Balance at September 30, 2023	Additions	Retirements	Balance at September 30, 2024	Due within one year
Governmental Activities:					
Bonds and notes payable:					
General obligation bonds payable	\$ 71,655,000	\$ 39,390,000	\$ (5,190,000)	\$ 105,855,000	\$ 5,740,000
Certificate of obligation payable	60,610,000	-	(2,660,000)	57,950,000	2,860,000
Direct borrowing	549,350	-	(130,713)	418,637	135,034
Bond premiums	14,874,892	4,036,932	(1,263,436)	17,648,388	-
Total bonds and notes payable	147,689,242	43,426,932	(9,244,149)	181,872,025	8,735,034
Compensated absences	11,689,947	1,983,002	(1,297,018)	12,375,931	1,274,193
Estimated unpaid claims	4,169,795	8,171,893	(9,721,783)	2,619,905	1,335,959
State obligation	-	3,139,831	(1,121,364)	2,018,467	672,813
Lease liability	1,468,997	-	(378,317)	1,090,680	265,889
Subscription liability	2,436,964	4,258,617	(2,232,754)	4,462,827	1,973,321
Arbitrage rebate liability	639,925	1,496,942	-	2,136,867	46,787
Other post employment benefit liability	3,268,592	266,465	-	3,535,057	-
Net pension liability	106,190,555	-	(16,565,016)	89,625,539	-
Total Governmental Activities	<u>\$ 277,554,017</u>	<u>\$ 62,743,682</u>	<u>\$ (40,560,401)</u>	<u>\$ 299,737,298</u>	<u>\$ 14,303,996</u>
Business Type Activities					
Bonds:					
General obligation bonds payable	\$ 163,935,000	\$ -	\$ (6,010,000)	\$ 157,925,000	\$ 7,900,000
Certificate of obligation payable	61,820,000	-	(4,705,000)	57,115,000	2,755,000
Bond premiums (discounts)	6,262,902	-	(668,454)	5,594,448	-
Total bonds payable	232,017,902	-	(11,383,454)	220,634,448	10,655,000
Compensated absences	794,761	222,250	(120,139)	896,872	253,129
Arbitrage rebate liability	116,282	163,734	-	280,016	168,201
Other post employment benefit liability	900,529	69,555	-	970,084	-
Net pension liability	6,852,961	-	(3,023,933)	3,829,028	-
Total Business Type Activities	<u>\$ 240,682,435</u>	<u>\$ 455,539</u>	<u>\$ (14,527,526)</u>	<u>\$ 226,610,448</u>	<u>\$ 11,076,330</u>

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 March 1, 2024 the City of Abilene issued General Obligation Bonds, Series 2024 of \$39,390,000 with an interest rate range of 4.0 to 5.0 percent and a final maturity of February 15, 2044. Proceeds from the sale of the Bonds will be used for the public purpose of a) designing, acquiring, constructing, purchasing, renovating, improving, upgrading, updating, enlarging, and equipping the City Zoo, acquiring lands and rights-of-way necessary thereto, and completing related landscaping, (b) designing, acquiring, constructing, renovating, improving, and equipping recreation centers within the City, acquiring lands and rights-of-way necessary thereto, and completing related landscaping and (c) paying the costs associated with the issuance of the Bonds.

In February 2024, the Texas State Comptroller notified the City that they will be required to refund \$3,139,831 related to sales taxes collected by the Comptroller from fiscal years 2010 through 2013. The City entered into an agreement to pay back the refund over a 42-month period beginning in April 2024 at the rate of \$74,757 per month.

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, 2024, will be amortized serially each year on dates prescribed by each respective bond ordinance through 2044. Total interest requirement for these bonds, at rates ranging from .463% to 5.0%, aggregate \$61,925,708. \$3,147,197 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, 2024, was \$.1410 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 \$73,636,382 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 9/30/2024:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Dates	Amount Outstanding 09/30/24
General Obligation Bonds	08/01/2007	\$ 1,070,000	5.0467	2-15-27/17	\$ 150,000
General Obligation Bonds	08/15/2015	13,820,000	3.3500	2-15-35/25	885,000
General Obligation Bonds	08/15/2015	21,115,000	3.3500	2-15-35/25	3,245,000
Certificates of Obligation	08/15/2015	1,955,000	3.4000	2-15-35/25	1,060,000
General Obligation Bonds	09/01/2016	13,895,000	2.4131	2-15-36/25	4,165,000
General Obligation Bonds	09/01/2016	25,765,000	2.4131	2-15-36/25	17,655,000
Certificates of Obligation	09/01/2016	2,000,000	2.1100	2-15-31/25	925,000
General Obligation Bonds	07/01/2017	13,660,000	3.2167	2-15-37/26	10,300,000
Certificates of Obligation	07/01/2017	7,830,000	3.2165	2-15-37/26	5,885,000
General Obligation Bonds	12/01/2017	830,000	2.0893	2-15-35/28	150,000
General Obligation Bonds	07/01/2018	4,880,000	3.4000	2-15-38/28	3,840,000
Certificates of Obligation	07/01/2018	10,215,000	3.4719	2-15-39/28	8,305,000
Certificates of Obligation	07/01/2018	1,615,000	3.4368	2-15-39/28	1,315,000
General Obligation Bonds	12/01/2019	7,315,000	2.7656	2-15-40/30	6,515,000
Certificates of Obligation	12/01/2019	10,745,000	2.7153	2-15-40/30	9,110,000
General Obligation Bonds	07/15/2020	13,255,000	2.2349	2-15-35/29	12,385,000
Certificates of Obligation	10/12/2021	19,900,000	2.2075	2-15-41/30	18,485,000
Certificates of Obligation	09/23/2021	6,000,000	2.5809	2-15-38/26	5,765,000
General Obligation Bonds	05/01/2023	7,320,000	3.7480	2-15-43/33	7,175,000
Certificates of Obligation	05/01/2023	7,255,000	3.7000	2-15-43/33	7,100,000
General Obligation Bonds	03/01/2024	39,390,000	3.7410	2-15-44/34	39,390,000
					<u>\$ 163,805,000</u>

The following is a maturity schedule for the bonds:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2025	\$ 8,600,000	\$ 7,548,293	\$ 16,148,293
2026	9,725,000	6,379,126	16,104,126
2027	9,745,000	5,994,441	15,739,441
2028	9,750,000	5,576,497	15,326,497
2029	9,770,000	5,163,217	14,933,217
2030 - 2034	50,320,000	19,810,006	70,130,006
2035 - 2039	43,660,000	9,352,603	53,012,603
2040 - 2044	22,235,000	2,101,525	24,336,525
Total	<u>\$ 163,805,000</u>	<u>\$ 61,925,708</u>	<u>\$ 225,730,708</u>

At September 30, 2024, 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.

Loans from Direct Borrowings

The City of Abilene has an agreement with Axon Enterprise, Inc. to purchase equipment for the police department. The equipment will be paid for over a four-year period with annual payments of \$148,870 including interest of 3.3% with the last payment in January 2027.

The following is a schedule of Direct Borrowing Loans outstanding at 9/30/2024:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2025	\$ 135,034	\$ 13,836	\$ 148,870
2026	139,496	9,374	148,870
2027	144,107	4,763	148,870
	<u>\$ 418,637</u>	<u>\$ 27,973</u>	<u>\$ 446,610</u>

Business Type Activities

Water and Wastewater Obligations

The following is a schedule of Water and Wastewater Obligation Bonds outstanding as of 9/30/2024:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Dates	Amount Outstanding 09/30/23
Certificate of Obligation Bonds	12/20/2012	2,500,000	0.94	2-15-33/23	\$ 1,175,000
Certificate of Obligation Bonds	07/01/2017	10,740,000	3.2165	2-15-37/26	8,080,000
General Obligation Bonds	12/01/2017	31,885,000	2.0893	2-15-35/28	25,320,000
Certificate of Obligation Bonds	11/27/2018	18,370,000	1.6934	2-15-39/29	14,170,000
General Obligation Bonds	12/01/2019	73,030,000	3.1542	2-15-40/30	67,155,000
Certificate of Obligation Bonds	12/01/2020	13,185,000	2.7153	2-15-40/30	11,745,000
General Obligation Bonds	07/15/2020	69,570,000	2.2349	2-15-43/31	65,450,000
Certificate of Obligation Bonds	06/01/2022	23,270,000	3.7479	2-15-42/31	21,945,000
					<u>\$ 215,040,000</u>

The following is a maturity schedule for the above bonds:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
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	11,520,000	5,533,169	17,053,169
2029	11,895,000	5,164,497	17,059,497
2030 - 2034	65,090,000	20,029,671	85,119,671
2035 - 2039	74,440,000	9,031,432	83,471,432
2040 - 2044	19,320,000	688,802	20,008,802
Total	<u>\$ 215,040,000</u>	<u>\$ 58,824,423</u>	<u>\$ 273,864,423</u>

Defeased Debt

In fiscal year 2020, the City defeased \$71,375,000 of the 2013 General Obligation Bonds, 2015 General 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, 2024, \$11,025,000 of defeased bonds are still outstanding.

Arbitrage Rebate

Arbitrage rebate rules, under the Internal Revenue Code Section 148 and related Treasury Regulations, require generally that a tax-exempt bond issuer forward to the federal government any profits made from investing bond proceeds at a yield above the bond yield, when investing in a taxable market. Payments based on cumulative profits earned by bonds are due, in general, every five years. At September 30, 2024, a yield restriction/arbitrage rebate of \$2,136,687 and \$280,016 was accrued for governmental and business-type activities, respectively.

NOTE 9: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

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 1-8 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, 2024, 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
2025	\$ 265,889	\$ 16,660	\$ 282,549
2026	212,074	12,327	224,401
2027	190,511	8,594	199,105
2028	158,514	5,381	163,895
2029	143,706	3,038	146,744
2030	119,986	845	120,831
	<u>\$ 1,090,680</u>	<u>\$ 46,845</u>	<u>\$ 1,137,525</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, 2024 are as follows:

Fiscal Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 128,078	\$ 9,322	\$ 137,400
2026	129,437	7,263	136,700
2027	131,024	5,175	136,199
2028	133,150	3,050	136,200
2029	126,699	2,812	129,511
	<u>\$ 648,388</u>	<u>\$ 27,622</u>	<u>\$ 676,010</u>

The Airport Fund entered into a 40 year lease in 2023 that stipulates that no lease payments are due for the first ten years. When payments commence in fiscal year 2034, proper amortization requires initial payments to be allocated to interest which causes an increase in the principal amount due as reflected in the schedules below.

Fiscal Year Ending September 30,	Business-Type Activities					
	Water and Sewer Fund			Airport Fund		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 32,300	\$ 1,674	\$ 33,974	\$ 74,422	\$ 7,776	\$ 82,198
2026	32,761	1,213	33,974	79,222	5,823	85,045
2027	33,229	746	33,975	80,278	3,782	84,060
2028	27,395	283	27,678	82,921	1,698	84,619
2029	-	-	-	21,123	91	21,214
2030 - 2034	-	-	-	(138,413)	153,929	15,516
2035 - 2039	-	-	-	12,566	90,874	103,440
2040 - 2044	-	-	-	31,543	86,660	118,203
2045 - 2049	-	-	-	58,003	77,906	135,909
2050 - 2054	-	-	-	93,226	63,068	156,294
2055 - 2059	-	-	-	139,597	40,181	179,778
2060 - 2063	-	-	-	128,377	8,987	137,364
	<u>\$ 125,685</u>	<u>\$ 3,916</u>	<u>\$ 129,601</u>	<u>\$ 662,865</u>	<u>\$ 540,775</u>	<u>\$ 1,203,640</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, 2024 was \$258,224. The revenue recognized for usage-based landing fees for the year ended September 30, 2024 was \$160,424.

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 2024 to 2042. These contracts include periodic rate adjustments based on CPI. The revenue recognized for these Hangar contracts for the year ended September 30, 2024 was \$198,022.

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 2025 to 2044. The revenue recognized for these FBO contracts for the year ended September 30, 2024 was \$228,811.

Expected future minimum lease payments from regulated leases at September 30, 2024 are as follows:

Fiscal Year Ending September 30,	Total
2025	\$ 341,121
2026	310,450
2027	305,536
2028	305,536
2029	252,309
2030 - 2034	692,879
2035 - 2039	641,186
2040 - 2044	581,089
	<u>\$ 3,430,106</u>

Subscription-Based Information Technology Arrangements

The City has entered into Subscription-based information technology arrangements (SBITA) involving various desktop and server software, public safety, health, and financial software. As of September 30, 2024, all SBITA have fixed, periodic payments over the subscription periods, which range from 1 to 3 years and expire no later than fiscal year 2027.

Future subscription payments as of September 30, 2024, are as follows:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	\$ 1,973,321	\$ 120,434	\$ 2,093,755
2026	1,319,655	68,043	1,387,698
2027	1,169,851	34,489	1,204,340
	<u>\$ 4,462,827</u>	<u>\$ 222,966</u>	<u>\$ 4,685,793</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 919 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 is not fiscally dependent on the State of Texas. TMRS issues a publicly available Annual Comprehensive Financial Report (Annual Report) 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. The retiring member 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 contributions and interest.

Abilene Firemen's Relief and Retirement Fund (AFRRF) – This plan provides retirement, termination, 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 January 1, 2023, if a member's death occurs while he was in employment covered under the Fund and had attained DROP eligibility, the Member's surviving spouse can elect to receive benefits under the DROP. 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 purposes of determining the highest average salary. The plans provisions for the City are as follows:

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

	Texas Municipal Retirement System	Abilene Firemen's Relief and Retirement Fund
Measurement Date	December 31, 2023	October 1, 2024
Retirees and beneficiaries currently receiving benefits	962	199
Inactive employees entitled to but not yet receiving benefits	923	9
Active employees	1,047	203
Total participants	2,932	411

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 100%, 150% or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The 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 10.08% and 10.25% in calendar years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2024 were \$7,414,405 and were equal to the required contributions.

Abilene Firemen's Relief and Retirement Fund (AFRRF) – The City's contribution rate for fiscal years 2023 and 2024 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 2023 and 2024. 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, 2024 were \$4,224,158 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, 2023, 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, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of October 1, 2024.

	Texas Municipal Retirement System	Abilene Firemen's Relief and Retirement Fund
Measurement Date	December 31, 2023	September 30, 2024
Total Pension Liability	\$ 358,168,862	\$ 136,103,905
Fiduciary Net Position	337,002,385	63,815,815
Net Pension Liability	\$ 21,166,477	\$ 72,288,090

Actuarial Assumptions

Texas Municipal Retirement System

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% 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 are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees, and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale MP-2021 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 MP-2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2018 to December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 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 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 by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage. The target allocation and best estimates of the expected return for each major asset class in fiscal year 2024 are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	6.70%
Core Fixed Income	6.0%	4.70%
Non-Core Fixed Income	20.0%	8.00%
Other Public and Private Markets	12.0%	8.00%
Real Estate	12.0%	7.60%
Hedge Funds	5.0%	6.40%
Private Equity	10.0%	11.60%
Total	100.0%	

Abilene Firemen's Relief and Retirement Fund

The Total Pension Liability in the October 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

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 most recent actuarial experience study used to review the other significant assumptions was completed August 18, 2023.

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, 2024 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	100.0%	

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 4.06% (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, 2024 are as follows:

Texas Municipal Retirement System

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) Liability
Balance at 12/31/2022	\$ 347,233,188	\$ 311,458,337	\$ 35,774,851
Changes for the year:			
Service cost	9,976,640	-	9,976,640
Interest	23,041,127	-	23,041,127
Change in benefit terms	-	-	-
Difference between expected and actual experience	1,760,928	-	1,760,928
Change in assumptions	(2,100,056)	-	(2,100,056)
Contributions - employer	-	6,827,189	(6,827,189)
Contributions - employee	-	4,741,105	(4,741,105)
Net investment income	-	35,949,648	(35,949,648)
Benefit payments, including refunds of employee contributions	(21,742,965)	(21,742,965)	-
Administrative expenses	-	(229,328)	229,328
Other changes	-	(1,601)	1,601
Net changes	10,935,674	25,544,048	(14,608,374)
Balance at 12/31/23	\$ 358,168,862	\$ 337,002,385	\$ 21,166,477

Abilene Firemen's Relief and Retirement Fund

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	
Balance at 9/30/23	\$ 131,506,251	\$ 54,237,586	\$ 77,268,665
Changes for the year:			
Service cost	2,597,028	-	2,597,028
Interest	9,735,009	-	9,735,009
Change in benefit terms	-	-	-
Difference between expected and actual experience	871,932	-	871,932
Change in assumptions	-	-	-
Contributions - employer	-	4,224,158	(4,224,158)
Contributions - employee	-	3,021,516	(3,021,516)
Net investment income	-	11,070,204	(11,070,204)
Benefit payments, including refunds of employee contributions	(8,606,315)	(8,606,315)	-
Administrative expenses	-	(131,334)	131,334
Net changes	4,597,654	9,578,229	(4,980,575)
Balance at 9/30/24	\$ 136,103,905	\$ 63,815,815	\$ 72,288,090

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) \$	\$ 64,491,029	\$ 21,166,477	\$ (14,975,930)
AFRRF - Net pension liability	\$ 87,773,566	\$ 72,288,090	\$ 59,225,808

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, 2024, the City recognized total pension expense of \$10,877,873. Pension expense recognized for the TMRS plan was \$4,520,308 and the pension expense for the AFRRF was \$6,357,565.

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Texas Municipal Retirement System	Abilene Firemen's Relief and Retirement Fund	Total
Deferred Outflows of Resources			
Contributions subsequent to the measurement date	\$ 5,669,863	\$ -	\$ 5,669,863
Differences between expected and actual experience	1,217,431	762,944	1,980,375
Difference between projected and actual investment earnings	8,888,158	-	8,888,158
Changes in actuarial assumptions	-	1,767,350	1,767,350
Total Deferred Outflows of Resources	\$ 15,775,452	\$ 2,530,294	\$ 18,305,746
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ 478,325	\$ 552,515	\$ 1,030,840
Changes in actuarial assumptions	1,451,890	2,106,450	3,558,340
Total Deferred Inflows of Resources	\$ 1,930,215	\$ 2,658,965	\$ 4,589,180

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$5,669,863 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2024 (i.e. recognized in the city's financial statements September 30, 2025).

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

	Texas Municipal Retirement System	Abilene Firemen's Relief and Retirement Fund
Year ended September 30:		
2025	\$ 1,819,032	\$ 828,090
2026	2,620,382	1,345,590
2027	6,721,200	(1,733,974)
2028	(2,985,240)	(1,166,901)
2028	-	244,766
Thereafter	-	353,758
Total	<u>\$ 8,175,374</u>	<u>\$ (128,671)</u>

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 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 SBDF covers both active and retiree participants, with no segregation of assets, the SBDF 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, 2023
Inactive employees currently receiving benefits	780
Inactive employees entitled to but not receiving benefits	218
Active employees	1,047
Total	<u>2,045</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, 2022. The actuarial assumptions used in the December 31, 2022 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	3.60% to 11.85% including inflation
Discount rate*	3.77%
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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis with Scale MP-2021 (with immediate convergence).
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 MP-2021 (with immediate convergence) 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, 2022.

Changes in Total OPEB Liability

Changes in the City's total OPEB liability for the fiscal year ended September 30, 2024 are as follows:

Changes in the Total OPEB Liability	
Total OPEB Liability - beginning of year December 31, 2022 *	\$ 4,169,121
Changes for the year	
Service Cost	149,006
Interest on Total OPEB Liability	168,164
Changes of benefit terms	-
Difference between expected and actual experience	(13,990)
Changes in assumptions or other inputs	215,711
Benefit payments **	(182,871)
Net changes	336,020
Total OPEB Liability - end of year December 31, 2023 *	<u>\$ 4,505,141</u>

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

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

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

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

1% Decrease	Current Discount	1% Increase
2.77%	Rate	4.77%
	3.77%	
<u>\$ 5,285,745</u>	<u>\$ 4,505,141</u>	<u>\$ 3,887,060</u>

OPEB Expense

For the fiscal year ended September 30, 2024, the City recognized total OPEB expense of \$148,354. OPEB expenses recognized is as follows:

OPEB Expense	
Service Cost	\$ 149,006
Interest on total OPEB liability	168,164
Changes in benefit terms	-
Employer administrative costs	-
Recognition of deferred outflows/inflows of resources	
Differences between expected and actual experience	(112,491)
Changes in assumptions or other inputs (1)	(56,325)
Total OPEB expense	<u>\$ 148,354</u>

Schedule of Deferred Outflows and Inflows of Resources

At September 30, 2024, the City reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 120,787
Changes in assumptions and other inputs	339,606	1,067,273
Contributions made subsequent to measurement date	143,821	-
Total	<u>\$ 483,427</u>	<u>\$ 1,188,060</u>

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of \$143,821, will be recognized as a reduction of the total OPEB liability for the measurement year ending December 31, 2024 (i.e. recognized in the city's financial statements September 30, 2025).

Other amounts reported as deferred outflows of resources related to OPEB at September 30, 2024 will be recognized in OPEB expense as follows:

Year ended September 30:	Deferred Outflows / (Inflows) of Resources
2025	\$ (293,033)
2026	(370,020)
2027	(209,394)
2028	23,993
Total	<u>\$ (848,454)</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. Through TMLRP, the City has general liability and error & omissions liability coverage at \$3,000,000 per occurrence, and law enforcement liability coverage at \$2,000,000 per occurrence. The City informally budgets for current claims based on actuarial valuations and historical data. The City incurred \$551,779 for liability claims and paid \$440,111 for liability insurance premiums for the year ended September 30, 2024. The City remains self-insured in regards to general and professional liability for claims under \$50,000 per occurrence.

Health Insurance

The City's health insurance program is a "self-insured" minimum premium cash flow plan. The City and each covered employee make a pre-determined monthly contribution to the plan. All claims are reviewed and processed by an independent insurance company. The insurance company pays claims based on the health plan, and the City reimburses the insurance company for the amount of each claim paid. The insurance company charges the City a fee for each claim processed. The insurance company also secures bids for aggregate and individual stop loss coverage. The City informally budgets for current claims, administrative costs, and stop loss coverage based on actuarial valuations and current health care statistics. Prescriptions for medication are covered through a self-insured prescription card. Under this plan, the card holder pays one pre-set co-payment for generic medications and a higher co-payment for name brand drugs with the City paying the difference, thereby sharing the cost between the City and the card holder. Funding covers both the cost of claims and administrative expenses. The City paid \$11,501,999 in health and prescription claims and paid \$769,730 for administrative costs for the year ended September 30, 2024. The City contributed \$7,536,557 and City employees contributed \$3,284,053 to the health insurance program for the year ended September 30, 2024. Retirees and other agency contributions were \$169,816 for the year ended September 30, 2024.

Estimated health claims that have been incurred but not reported are accrued at year end. The estimated liability for health claims is \$599,839 at September 30, 2024. 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, 2022, 2023 and 2024:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated health claims:				
2022	\$ 1,008,041	\$ 10,028,873	\$ 10,178,993	\$ 857,921
2023	857,921	10,534,279	10,631,079	761,121
2024	761,121	11,340,717	11,501,999	599,839

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 \$24,793 and \$24,808, respectively, for the year ended September 30, 2024.

Property Insurance

The City's property insurance program through TMLIRP included a blanket property insurance policy of \$692,611,562 for buildings, contents and equipment with a \$250,000 deductible and a \$5,000,000 limit for flood and earthquake loss. In addition, the City maintained \$50,000,000 coverage on boiler and building machinery, with a \$50,000 deductible and \$8,551,131 of coverage on mobile equipment with a deductible of \$250,000. Automobile physical damage coverage of \$10,000,000 was maintained on the fleet with a deductible of \$250,000. The City paid \$1,310,044 in property insurance premiums and \$127,283 for property claims for the year ended September 30, 2024. The following is a walkforward of the activity in the estimated liability account for the year ended September 30, 2022, 2023 and 2024:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated liability claims:				
2022	\$ -	\$ 276,224	\$ 276,224	\$ -
2023	-	159,434	159,434	-
2024	-	124,283	124,283	-

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 \$996,291 in worker's compensation claims for the year ended September 30, 2024, and \$239,895 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 \$3,141,430 at September 30, 2024. 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, 2022, 2023 and 2024:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated liability claims:				
2022	\$ 4,264,867	\$ 839,810	\$ 1,238,142	\$ 3,866,535
2023	3,866,535	618,011	1,075,872	3,408,674
2024	3,408,674	996,291	1,263,535	3,141,430

Summary

The Self-Insurance Fund net position was \$5,056,748 at September 30, 2024.

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: 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	\$ 285,074	\$ -
Nonmajor Governmental Funds	578,268	-
Major Enterprise Fund	150,801	-
Nonmajor Enterprise Fund	3,673,999	-
Total General Fund	<u>4,688,142</u>	<u>-</u>
Major Governmental Fund		
General Fund	-	285,074
Total Major Governmental Funds	<u>-</u>	<u>285,074</u>
Nonmajor Governmental Funds:		
General Fund	-	578,268
Total Nonmajor Governmental Funds	<u>-</u>	<u>578,268</u>
Enterprise Funds		
Major Enterprise Fund		
General Fund	-	150,801
Total Major Enterprise Funds	<u>-</u>	<u>150,801</u>
Nonmajor Enterprise Funds:		
General Fund	-	3,673,999
Total Nonmajor Enterprise Funds	<u>-</u>	<u>3,673,999</u>
Total Enterprise Funds	<u>-</u>	<u>3,824,800</u>
Total All Funds	<u>\$ 4,688,142</u>	<u>\$ 4,688,142</u>

NOTE 14: INTERFUND TRANSFERS

Interfund transfers relate to the funding of deficits by the general fund to the health services fund, transit fund, miscellaneous grants 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 and street maintenance fund fund from the solid waste fund, 2) from the capital projects fund to the internal service fund and 3) from the general fund to the infill development fund for the Rebuild ABI program, 4) from the internal service fund to the capital project fund, 5) from the water, stormwater, and solid waste funds to the capital project fund. The airport fund also received \$145,640 for capital improvements from the capital project fund. Transfers for the year ended September 30, 2024 are as follows:

	Transfer In	Transfer Out
General Fund:		
Capital Project Fund	\$ -	\$ 14,021,949
Nonmajor Governmental Funds	74,903	5,650,934
Solid Waste Enterprise Fund	2,500,000	-
Nonmajor Enterprise Fund	-	2,096,780
Internal Service Fund	-	481,500
Total General Fund	<u>2,574,903</u>	<u>22,251,163</u>
Capital Project Fund		
General Fund	14,021,949	-
Nonmajor Governmental Funds	16,070,130	2,110,891
Water Enterprise Fund	172,770	-
Solid Waste Enterprise Fund	249,046	-
Airport Enterprise Fund	-	145,640
Nonmajor Enterprise Fund	135,050	-
Internal Service Funds	60,052	696,748
Total Capital Project Fund	<u>30,708,997</u>	<u>2,953,279</u>
Nonmajor Governmental Funds:		
General Fund	5,650,934	74,903
Capital Project Fund	2,110,891	15,999,880
Solid Waste Enterprise Fund	1,800,000	-
Nonmajor Governmental Funds	<u>1,557,166</u>	<u>1,557,166</u>
Total Nonmajor Governmental Funds	<u>11,118,991</u>	<u>17,631,949</u>

Enterprise Funds		
Water Enterprise Fund		
Capital Project Fund	-	172,770
Internal Service Funds	-	70,000
Airport Enterprise Fund		
Capital Project Fund	145,640	-
Solid Waste Enterprise Fund		
General Fund	-	2,500,000
Capital Project Fund	-	249,046
Nonmajor Governmental Funds	-	1,800,000
Internal Service Funds	-	175,000
Nonmajor Enterprise Funds:		
General Fund	2,096,780	-
Capital Project Fund	-	205,300
Total Enterprise Funds	<u>2,242,420</u>	<u>5,172,116</u>
Internal Service Funds:		
General Fund	481,500	-
Capital Project Funds	696,748	60,052
Water Enterprise Fund	70,000	-
Solid Waste Enterprise Fund	175,000	-
Total Internal Service Funds	<u>1,423,248</u>	<u>60,052</u>
Total All Funds	<u>\$ 48,068,559</u>	<u>\$ 48,068,559</u>

NOTE 15: LITIGATION

At September 30, 2024, 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 16: 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 and money markets mutual funds, all with original maturities of three months or less. DCOA's investments in debt securities are carried at fair value. Fair value is determined using quoted market prices. Investments in money market mutual funds are carried at amortized cost.

DCOA defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at acquisition date.

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 provides loans to new and expanding businesses that meet certain qualifications aligned with DCOA's purpose. In some instances, the loans are given in the form of forgivable loans and are forgiven over the contracted period if all requirements are met.

DCOA leases a portion of its property to various companies and businesses who use the space to conduct their operations. DCOA recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, DCOA initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how DCOA determines: (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- DCOA uses the lessee's rate, or the rate disclosed in the agreement. If the rate is not readily available, DCOA uses its incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

DCOA monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

During fiscal year 2023, DCOA awarded an incentive to an area business and placed \$1.2 million in an escrow. The funds are released from escrow as the business incurs qualifying expenditures. The incentive expires in 2028.

DCOA had ten employees as of September 30, 2024. 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.).

For the year ended September 30, 2024, actual expenditures in the General Fund exceeded appropriations by \$9,713,997, mainly due to increased economic and capital projects undertaken by the Corporation. Encumbrance accounting is employed in governmental funds, but all operating encumbrances are liquidated at year-end. Only encumbrances for capital project contracts roll forward to the next fiscal year to increase following year capital budgets.

Cash and Cash Equivalents

Cash and cash equivalents at September 30, 2024 include demand deposits and money markets in DCOA's name. Demand deposits of \$4,833,137 with a book value of \$4,139,084 in DCOA's name are entirely covered by FDIC insurance and pledged collateral held by DCOA's agent. Money markets with a balance of \$6,668,051 as of September 30, 2024 are carried at amortized cost.

Investment

Investments at September 30, 2024 include U.S. Treasury Securities in the amount of \$14,853,809. These securities are classified as Level 1 in the valuation hierarchy.

Accounts Receivable

Receivables, excluding leases, at September 30, 2024 including applicable allowances for uncollectible accounts, consist of the following:

Receivables:	
Sales tax	\$ 2,513,951
Accrued interest	85,425
Notes receivable	10,371,588
Other	176,755
Gross receivables	13,147,719
Less allowance for doubtful accounts	(2,107,089)
Net total receivables	<u>\$ 11,040,630</u>

DCOA provides funds to other entities in which requirements, contained within agreements between DCOA and the recipients, are to be met or funds are required to be returned to DCOA. Notes receivable are recorded until requirements are met. At the time requirements are met, DCOA reduces its receivables and recognizes economic development expenses. Notes receivable of \$10,371,588 at September 30, 2024, are economic development agreements with external entities.

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 2025 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 \$3,199,954 in lease revenue and \$334,308 in interest revenue during the current fiscal year related to these leases. As of September 30, 2024, DCOA receivable for lease payments was \$22,753,486. 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, 2024, the balance of the deferred inflow of resources was \$22,256,212.

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, 2024:

Lease Receivable

Fiscal Year	Principal	Interest	Total
2025	\$ 2,828,251	\$ 297,883	\$ 3,126,134
2026	2,154,783	263,267	2,418,050
2027	2,198,822	233,100	2,431,922
2028	2,257,567	202,099	2,459,666
2029	2,289,148	170,518	2,459,666
2030-2034	7,039,542	440,709	7,480,251
2035-2039	1,433,371	224,775	1,658,146
2040-2044	1,561,620	124,630	1,686,250
2045-2047	990,382	21,366	1,011,748
	<u>\$ 22,753,486</u>	<u>\$ 1,978,347</u>	<u>\$ 24,731,833</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, 2024 was \$284,609.

Future minimum lease payments for regulated leases are as follows:

Fiscal Year	Amount
2025	\$ 288,590
2026	292,628
2027	296,721
2028	74,827
	<u>\$ 952,766</u>

Capital Assets

Capital assets activity for the year ended September 30, 2024, was as follows:

	Balance September 30, 2023	Additions/ Completions	Decreases/ Transfers	Balance September 30, 2024
Capital assets, not being depreciated:				
Land	\$ 2,694,232	\$ 2,543,249	\$ (61,765)	\$ 5,175,716
Construction in Progress	1,237,752	1,158,545	(1,979,911)	416,386
Total capital assets, not being depreciated	3,931,984	3,701,794	(2,041,676)	5,592,102
Capital assets, being depreciated:				
Buildings and improvements	25,311,780	34,306	1,979,911	27,325,997
Improvements other than buildings	21,933,404	-	-	21,933,404
Machinery and equipment	7,264	-	-	7,264
Vehicles	70,862	-	-	70,862
Total assets being depreciated	47,323,310	34,306	1,979,911	49,337,527
Less accumulated depreciation for:				
Buildings and improvements	(10,108,643)	(681,489)	-	(10,790,132)
Improvements other than buildings	(6,783,984)	(786,753)	-	(7,570,737)
Machinery and equipment	(7,264)	-	-	(7,264)
Vehicles	(66,276)	(4,586)	-	(70,862)
Total accumulated depreciation	(16,966,167)	(1,472,828)	-	(18,438,995)
Total capital assets being depreciated, net	30,357,143	(1,438,522)	1,979,911	30,898,532
Capital assets, net	<u>\$ 34,289,127</u>	<u>\$ 2,263,272</u>	<u>\$ (61,765)</u>	<u>\$ 36,490,634</u>

Depreciation expense for the fiscal year ending September 30, 2024 totaled \$1,472,828.

Long-term liabilities

The following is a summary of DCOA's changes in long-term liabilities for the year ended September 30, 2024:

	Balance at September 30, 2023	Additions	Retirements	Balance at September 30, 2024	Due within one year
Governmental Activities:					
Compensated absences	\$ 72,909	\$ 46,173	\$ (57,319)	\$ 61,763	\$ 6,176
Total Governmental Activities	<u>\$ 72,909</u>	<u>\$ 46,173</u>	<u>\$ (57,319)</u>	<u>\$ 61,763</u>	<u>\$ 6,176</u>

Commitments

The following is a summary of DCOA's commitments at September 30, 2024. which are conditional until various incentives are net by the companion listed below:

Project	Balance Committed
TSTC New Abilene Campus	\$ 2,000,000
Marigold and Fulwiler Street Upgrade	2,552,429
City Street Maintenance Fund (2019-2023)	468,803
City Street Maintenance Fund (2024-2028)	10,000,000
Great Lakes Cheese (Project Legacy) - Job Creation	6,000,000
ACU Next Lab (Project Future Hope) 2021	1,758,000
Lancium (Project Artemis) 2021	2,500,000
Broadwind Heavy Fabrications (Project Backbone) 2022	300,000
HMC Operations Center (Project Double T) 2021	924,000
Bridgestone/Bandag (Project Eagle II) 2022	3,000,000
ABI Windows (Project Bonanza) 2023	5,795,502
United Ag & Turf (Quality Implement) 2021	727,600
Petrosmith (Project Morello) 2023	200,000
Petrosmith (Project Morello) 2023	2,750,000
AbiMar (Project Zephyr) 2024	463,100
ACUFloor (Project Balance) 2024	17,000
Hardin-Simmons University (Project Campo) 2023	49,900
DEEAG - Dyess Fiber & 5G Expansion	169,880
Project Roadrunner 2024	10,536,000
JLUS - Implementation	23,066
DEEAG - Dyess Security Center	9,292
	<u>\$ 50,244,572</u>

Risk Management

DCOA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. DCOA maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to DCOA. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

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.

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 fair 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.

Inventories are state at cost. All inventory purchases are recorded as inventory acquisitions (current assets) at the time of purchase. The expense is recognized when inventory is issued or consumed.

Prepaid items are goods and services that are paid for in advance and are applicable to future accounting periods. Using the consumption method, prepaid items are recorded as expenses as the goods or services are used.

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.

ACCHDC defines capital assets as assets with an 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. Major outlays for capital assets and improvements are capitalized as projects are constructed.

When assets are placed in service, depreciation is computed using the straight-line method over the estimated useful or service lives of the related assets. The estimated useful life of buildings is 40 years, the estimated useful life of building components is 20 years, and the estimated useful life of furniture, fixtures, and equipment range from 3 to 10 years.

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.

ACCHDC is exposed to various risks through economic volatility, liability and casualty losses. Fluctuations in the economy can affect revenue streams. To mitigate this risk, the Hotel continually evaluates local conditions and adjusts on a daily basis the rates charged to obtain the optimal balance of occupancy and revenue. The Hotel also maintains various liability insurance coverages with individual and aggregate limits between \$4,000,000 and \$10,000,000. Property and casualty insurance are maintained for the building and contents of the Hotel.

Cash Equivalents and Investments

The ACCHDC maintained the following cash equivalents and investments balances at September 30, 2024:

Type	Value	Weighted Average Maturity (Years)
Deposits with financial institutions	\$ 1,523,577	
First American Government Obligation Fund Class X (money market mutual fund)	5,811,859	0.07
Total cash and investments	<u>\$ 7,335,436</u>	

Portfolio weighted average maturity in years: 0.07

Shown in the statements in the following line items:

Cash and cash equivalents	\$ 1,516,077
Restricted cash and cash equivalents	5,819,359
Total cash and investments	<u>\$ 7,335,436</u>

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)	\$ 5,811,859	100%
Total investments	<u>\$ 5,811,859</u>	<u>100%</u>

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, 2024.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, deposits or collateral securities that are in possession of an outside party will not be recovered. ACCHDC's demand deposits had a carrying value of \$1,523,577 at year end. As of September 30, 2024, \$1,266,077 of those deposits with financial institutions were in excess of federal depository insurance limits and uncollateralized. Obligations that may be pledged as collateral, when needed, 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.

Capital Assets

Capital assets activity for the year ended September 30, 2024, was as follows:

	Balance September 30, 2023	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2024
Capital assets, being depreciated:				
Building	33,503,505	24,764	-	33,528,269
Machinery and equipment	8,431,813	526,448	-	8,958,261
Total assets being depreciated	41,935,318	551,212	-	42,486,530
Less accumulated depreciation for:				
Building	(209,397)	(838,104)	-	(1,047,501)
Machinery and equipment	(296,536)	(1,229,970)	-	(1,526,506)
Total accumulated depreciation	(505,933)	(2,068,074)	-	(2,574,007)
Total capital assets being depreciated, net	41,429,385	(1,516,862)	-	39,912,523
Capital assets, net	\$ 41,429,385	\$ (1,516,862)	\$ -	\$ 39,912,523

The depreciation expense for the year ended September 30, 2024 was \$2,068,074.

Long-Term Debt

The changes in the ACCHDC long-term liabilities for the year ending September 30, 2024 are as follows:

	Balance at September 30, 2023	Additions	Retirements	Balance at September 30, 2024	Due Within One Year
Hotel Revenue Bonds	\$ 43,045,000	\$ -	\$ -	\$ 43,045,000	\$ 205,000
Note Payable	2,520,000	1,912,713	-	4,432,713	-
Bond Premiums	2,672,019	-	(95,429)	2,576,590	-
Total Long- term Debt	\$ 48,237,019	\$ 1,912,713	\$ (95,429)	\$ 50,054,303	\$ 205,000

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. In 2024, the City provided \$1,912,713 in funding to ACCHDC to support debt service payments. This included \$773,189 on March 22, 2024, for the April 2024 debt service payment and \$1,139,524 on September 26, 2024, for the October 2024 debt service payment. When all of ACCHDC's bond issuance obligations have been repaid, ACCHDC will repay the City, from its net operating income the \$4,432,713 note.

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, which consist of new public convention, conference, meeting and exhibit space, meeting rooms, ballroom facilities, a surface parking facility and related infrastructure adjacent to the hotel and in the immediate vicinity of the Abilene Convention Center, will be funded with the proceeds of certificates of obligation 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, 2024:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Dates	Amount Outstanding 9/30/24
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, 2024 are as follows:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2025	\$ 205,000	\$ 1,870,212	\$ 2,075,212
2026	730,000	1,856,212	2,586,212
2027	750,000	1,832,994	2,582,994
2028	805,000	1,808,556	2,613,556
2029	845,000	1,782,588	2,627,588
2030 - 2034	5,060,000	8,435,375	13,495,375
2035 - 2039	6,905,000	7,151,175	14,056,175
2040 - 2044	9,335,000	5,314,875	14,649,875
2045 - 2049	12,410,000	2,850,525	15,260,525
2050 - 2052	6,000,000	278,100	6,278,100
	<u>\$ 43,045,000</u>	<u>\$ 33,180,612</u>	<u>\$ 76,225,612</u>

Related Party Transactions

Hotel Management Agreement/Franchise Agreement

The ACCHDC entered into a Management Agreement with Doubletree Management LLC (manager) to operate the Hotel. In conjunction with the Management Agreement, the ACCHDC will pay the manager a percentage of revenue for managing the Hotel in the amount of 2% of total operating revenue from the opening date until December 31st of the same operating year. The second-year fee will be 2.5% of total operating revenues and the third year and thereafter will be 3%. The total amounts paid during 2024 was \$217,652.

In addition, the ACCHDC will pay the manager, for management services and also fund centralized purchasing for goods, supplies, equipment and services for the Hotel. Amounts will be approved in the annual budget and may be modified with 60 days' notice.

A monthly program fee will be paid to the manager at the rate of 4% of the Hotel's gross rooms revenue. The total amounts paid during 2024 was \$291,058.

Further, a monthly royalty fee will also be paid to the manager in the amount of 3% of the Hotel's gross rooms revenue during the first twelve months after the opening date, and will be 4% for the second full calendar year, and 5% thereafter. The total amounts paid during 2024 was \$236,792.

Rebate Agreement

The ACCHDC entered into a rebate agreement with the City of Abilene which provides that the City is entitled to revenues under Chapter 351 of the Texas Tax Code for a period of 10 years commencing with July 11, 2023. These revenues include the state portion of the hotel occupancy and sales taxes derived from the Hotel. These revenues are pledged to the City's certificates of obligation for the City facilities. Total amounts rebated to the City during 2024 totaled \$547,591.

Contingencies

In the ordinary course of business, ACCHDC may become involved in various legal proceedings and claims. After consultation with legal counsel, the management of ACCHDC believes the outcome of these matters will not materially affect the financial position, changes in financial position, or cash flows of ACCHDC as of September 30, 2024.

NOTE 17: 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 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.

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, zoo and recreation centers, city facilities and the airport.

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	\$ 2,630,956	\$ 3,001,923
Streets and traffic	22,289,874	13,530,052
Public recreation and cultures	4,704,672	3,568,071
Building improvements	2,407,907	393,135
Business-Type Activities:		
Water and Sewer	22,927,204	11,334,744
Airport construction	2,834,449	2,615,385
Total	<u>\$ 57,795,062</u>	<u>\$ 34,443,310</u>

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

NOTE 18: NEW PRONOUNCEMENTS

The GASB has issued the following potentially significant statements which the City has not yet adopted, and which require adoption subsequent to September 30, 2024. The City will fully analyze the impact of these new Statements prior to the effective dates for the Statements listed above.

Statement No.	Title	Adoption Required
101	<i>Compensated Absences</i>	September 30, 2025
102	<i>Certain Risk Disclosures</i>	September 30, 2025
103	<i>Financial Reporting Model Improvements</i>	September 30, 2026
104	<i>Disclosure of Certain Capital Assets</i>	September 30, 2026

NOTE 19: SUBSEQUENT EVENTS

In November 2024, the City issued \$8,025,000 Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2024. The Certificates will be used for the public purpose of (i) acquiring, constructing and equipping public safety improvements for the police and fire departments, including the acquisition of radio equipment and microwave communications infrastructure and technology, (ii) acquiring, constructing, and equipping additions, improvements, and extensions for the City's municipal airport, (iii) acquiring land and interests in land necessary for such projects; and (iv) paying the costs associated with the issuance of the Certificates.

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, 2024

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	\$ 51,029,100	\$ 51,029,100	\$ 51,048,679	\$ (103,759)	\$ 50,944,920	\$ (84,180)
General sales and use tax	46,793,360	44,954,240	44,704,256	452,028	45,156,284	202,044
Selective sales and use taxes		-				
Franchise fees	10,472,250	10,275,230	10,218,799	20,526	10,239,325	(35,905)
Other taxes	3,671,110	3,736,110	3,771,646	-	3,771,646	35,536
Penalties and interest	344,900	344,900	491,495	-	491,495	146,595
Licenses and permits	1,287,480	1,340,480	1,499,949	-	1,499,949	159,469
Intergovernmental revenues	125,465	144,645	175,436	-	175,436	30,791
Charges for services	1,514,202	1,591,306	1,490,936	-	1,490,936	(100,370)
Fines and forfeitures	1,123,810	980,710	979,510	14,598	994,108	13,398
Interest earnings net of change in fair value of investments	2,461,590	2,461,590	2,816,436	(41,303)	2,775,133	313,543
Interest income leases	-	-	2,520	(2,520)	-	-
Contributions and donations	1,000	1,000	1,521	-	1,521	521
Miscellaneous	10,435,408	10,781,608	10,964,480	1,693	10,966,173	184,565
Total Revenue	129,259,675	127,640,919	128,165,663	341,263	128,506,926	866,007
EXPENDITURES: (Exhibit D-4)						
General Services and Administration	18,772,294	17,568,038	17,080,585	45,805	17,126,390	441,648
Infrastructure and Development	13,354,879	12,034,927	11,835,269	-	11,835,269	199,658
Public Safety	66,349,352	67,209,530	66,971,207	(8,580)	66,962,627	246,903
Community Services	20,248,150	19,135,329	18,644,213	200,000	18,844,213	291,116
Debt Service:						
Principal	-	-	230,430	(230,430)	-	-
Interest	-	-	15,370	(15,370)	-	-
Capital outlay	-	49,911	139,266	(134,171)	5,095	44,816
Total Expenditures	118,724,675	115,997,735	114,916,340	(142,746)	114,773,594	1,224,141
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	10,535,000	11,643,184	13,249,323	484,009	13,733,332	2,090,148
OTHER FINANCING SOURCES (USES):						
Issuance of debt for subscription financing	-	-	134,171	(134,171)	-	-
Proceeds from sale of capital assets	-	67,850	67,856	-	67,856	6
Transfers in	2,578,000	2,578,000	2,574,903	-	2,574,903	(3,097)
Transfers out	(13,113,000)	(22,251,161)	(22,251,163)	-	(22,251,163)	2
Total Other Financing Sources (Uses)	(10,535,000)	(19,605,311)	(19,474,233)	-	(19,608,404)	(3,089)
NET CHANGE IN FUND BALANCE	-	(7,962,127)	(6,224,910)	484,009	(5,875,072)	2,087,059
FUND BALANCE BEGINNING OF YEAR	40,632,954	40,632,954	46,150,644	(5,517,690)	40,632,954	-
FUND BALANCE AT END OF YEAR	\$ 40,632,954	\$ 32,670,827	\$ 39,925,734	\$ (5,033,681)	\$ 34,757,882	\$ 2,087,059

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, 2024

	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)	<u>\$ 9,883,842</u>	<u>\$ 31,563,037</u>	<u>\$ 31,989,732</u>
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%

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

For the 2015 valuation, inflation used was 2.5%, investment rate of return and discount rate used was 6.75% and actuarial studies were updated through December 31, 2014.

For the 2019 valuation, actuarial studies were updated through December 31, 2018 and the payroll growth assumption was lowered from 3.0% to 2.75%.

For the 2023 valuation, actuarial studies were updated through December 31, 2022.

Measurement Date 12/31/17	Measurement Date 12/31/18	Measurement Date 12/31/19	Measurement 12/31/20	Measurement Date 12/31/21	Measurement Date 12/31/22	Measurement Date 12/31/23
\$ 7,281,125	\$ 7,536,316	\$ 7,873,277	\$ 8,586,966	\$ 8,834,189	\$ 9,303,626	\$ 9,976,640
19,126,024	19,656,954	20,248,564	20,975,143	21,714,515	22,383,561	23,041,127
-	-	-	-	-	-	-
(1,142,179)	(839,185)	(951,940)	(290,523)	(943,482)	(809,584)	1,760,928
-	-	1,068,331	-	-	-	(2,100,056)
<u>(16,971,244)</u>	<u>(18,082,630)</u>	<u>(17,433,334)</u>	<u>(18,228,555)</u>	<u>(18,654,498)</u>	<u>(21,201,817)</u>	<u>(21,742,965)</u>
\$ 8,293,726	\$ 8,271,455	\$ 10,804,898	\$ 11,043,031	\$ 10,950,724	\$ 9,675,786	\$ 10,935,674
<u>288,193,568</u>	<u>296,487,294</u>	<u>304,758,749</u>	<u>315,563,647</u>	<u>326,606,678</u>	<u>337,557,402</u>	<u>347,233,188</u>
<u>\$ 296,487,294</u>	<u>\$ 304,758,749</u>	<u>\$ 315,563,647</u>	<u>\$ 326,606,678</u>	<u>\$ 337,557,402</u>	<u>\$ 347,233,188</u>	<u>\$ 358,168,862</u>
5,275,439	5,759,096	5,882,073	6,485,700	6,601,699	6,767,259	6,827,189
3,490,207	3,605,893	3,767,118	4,108,596	4,212,488	4,439,358	4,741,105
35,491,094	(8,478,734)	41,060,916	22,662,621	40,856,883	(25,257,673)	35,949,648
(16,971,244)	(18,082,630)	(17,433,334)	(18,228,555)	(18,654,498)	(21,201,817)	(21,742,965)
(184,022)	(164,007)	(232,301)	(146,842)	(189,306)	(218,979)	(229,328)
<u>(9,326)</u>	<u>(8,569)</u>	<u>(6,978)</u>	<u>(5,730)</u>	<u>1,297</u>	<u>261,309</u>	<u>(1,601)</u>
\$ 27,092,148	\$ (17,368,951)	\$ 33,037,494	\$ 14,875,790	\$ 32,828,563	\$ (35,210,543)	\$ 25,544,048
<u>256,203,836</u>	<u>283,295,984</u>	<u>265,927,033</u>	<u>298,964,527</u>	<u>313,840,317</u>	<u>346,668,880</u>	<u>311,458,337</u>
<u>\$ 283,295,984</u>	<u>\$ 265,927,033</u>	<u>\$ 298,964,527</u>	<u>\$ 313,840,317</u>	<u>\$ 346,668,880</u>	<u>\$ 311,458,337</u>	<u>\$ 337,002,385</u>
<u>\$ 13,191,310</u>	<u>\$ 38,831,716</u>	<u>\$ 16,599,120</u>	<u>\$ 12,766,361</u>	<u>\$ (9,111,478)</u>	<u>\$ 35,774,851</u>	<u>\$ 21,166,477</u>
95.55%	87.26%	94.74%	96.09%	102.70%	89.70%	94.09%
\$ 49,464,164	\$ 51,512,756	\$ 53,815,971	\$ 58,694,230	\$ 60,178,402	\$ 63,419,399	\$ 67,730,078
26.67%	75.38%	30.84%	21.75%	-15.14%	56.41%	31.25%

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, 2024

	Abilene Firemen's Relief and Retirement Fund		
	Measurement Date 9/30/15	Measurement Date 9/30/16	Measurement Date 9/30/17
Total pension liability:			
Service cost	\$ 2,193,044	2,144,536	2,230,317
Interest	7,571,766	7,941,173	8,249,550
Changes in benefit terms	-	-	-
Difference between expected and actual experience	-	(244,812)	-
Change in assumptions	-	897,768	-
Benefit payments, including refunds of employee contributions	(5,701,132)	(5,834,204)	(6,799,344)
Net change in total pension liability	\$ 4,063,678	\$ 4,904,461	\$ 3,680,523
Total pension liability - beginning	95,320,603	99,384,281	104,288,742
Total pension liability - ending (a)	\$ 99,384,281	\$ 104,288,742	\$ 107,969,265
Plan fiduciary net position			
Contributions - employer	\$ 2,506,895	2,508,282	2,541,026
Contributions - employee	1,719,015	1,719,964	1,742,417
Net investment income	4,364,476	4,321,006	4,983,880
Gain or (Loss) due to difference in projected vs actual earnings	(5,823,288)	-	-
Benefit payments, including refunds of employee contributions	(5,701,132)	(5,834,204)	(6,799,344)
Administrative expenses	(32,003)	(40,529)	(29,699)
Net change in plan fiduciary net position	\$ (2,966,037)	\$ 2,674,519	\$ 2,438,280
Plan fiduciary net position - beginning	55,309,547	52,343,510	55,018,029
Plan fiduciary net position - ending (b)	\$ 52,343,510	\$ 55,018,029	\$ 57,456,309
Net pension liability (a) - (b)	\$ 47,040,771	\$ 49,270,713	\$ 50,512,956
Plan fiduciary net position as a percentage of the total pension liability	52.67%	52.76%	53.22%
Covered payroll	\$ 13,022,831	\$ 13,030,036	\$ 13,200,135
Net pension liability as a percentage of covered payroll	361.22%	378.13%	382.67%

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

- 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

2 Changes of assumptions:

For measurement date 9/30/23, there were changes in assumptions for retirement rates, termination rates, disability rates, and salary increases.

3 Benefit Changes:

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.

Surviving Spouse can elect to receive benefits under the DROP.

Measurement Date 9/30/18	Measurement Date 9/30/19	Measurement Date 9/30/2020	Measurement Date 9/30/21	Measurement Date 9/30/22	Measurement Date 9/30/23	Measurement Date 9/30/24
2,297,343	2,309,391	2,534,072	2,549,823	2,741,060	2,946,640	2,597,028
8,493,830	8,614,997	8,819,171	9,050,308	9,202,818	9,423,533	9,735,009
-	141,190	-	-	-	17,331	-
(1,357,662)	-	(351,550)	(971,396)	-	(47,683)	871,932
-	6,418,623	-	-	-	1,133,875	-
(8,187,462)	(7,956,862)	(7,375,559)	(8,495,671)	(9,077,349)	(9,335,825)	(8,606,315)
\$ 1,246,049	\$ 9,527,339	\$ 3,626,134	\$ 2,133,064	\$ 2,866,529	\$ 4,137,871	\$ 4,597,654
107,969,265	109,215,314	118,742,653	122,368,787	124,501,851	127,368,380	131,506,251
\$ 109,215,314	\$ 118,742,653	\$ 122,368,787	\$ 124,501,851	\$ 127,368,380	\$ 131,506,251	\$ 136,103,905
2,603,746	2,742,367	3,218,117	3,414,114	3,758,848	3,764,903	4,224,158
1,785,425	1,985,350	2,310,095	2,442,115	2,688,258	2,693,010	3,021,516
3,508,260	1,890,470	2,636,330	11,298,096	(10,880,614)	5,879,782	11,070,204
-	-	-	-	-	-	-
(8,187,462)	(7,956,862)	(7,375,559)	(8,495,671)	(9,077,349)	(9,335,825)	(8,606,315)
(38,825)	(100,717)	(100,662)	(90,196)	(104,518)	(93,749)	(131,334)
\$ (328,856)	\$ (1,439,392)	\$ 688,321	\$ 8,568,458	\$ (13,615,375)	\$ 2,908,121	\$ 9,578,229
57,456,309	57,127,453	55,688,061	56,376,382	64,944,840	51,329,465	54,237,586
\$ 57,127,453	\$ 55,688,061	\$ 56,376,382	\$ 64,944,840	\$ 51,329,465	\$ 54,237,586	\$ 63,815,815
\$ 52,087,861	\$ 63,054,592	\$ 65,992,405	\$ 59,557,011	\$ 76,038,915	\$ 77,268,665	\$ 72,288,090
52.31%	46.90%	46.07%	52.16%	40.30%	41.24%	46.89%
\$ 13,525,947	\$ 14,246,004	\$ 15,235,053	\$ 16,066,923	\$ 17,687,883	\$ 17,717,186	\$ 19,878,388
385.10%	442.61%	433.16%	370.68%	429.89%	429.89%	363.65%

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	<u>4,712,585</u>	<u>4,794,915</u>	<u>5,097,814</u>	<u>5,597,011</u>	<u>5,776,962</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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	Fiscal Year 2023	Fiscal Year 2024
Actuarially determined contributions	\$ 6,403,205	\$ 6,480,812	\$ 6,960,209	\$ 6,803,495	\$ 7,414,405
Contributions in relation to the actuarially determined contribution	<u>6,403,205</u>	<u>6,480,812</u>	<u>6,960,209</u>	<u>6,803,495</u>	<u>7,414,405</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 58,117,853	\$ 58,963,372	\$ 64,744,941	\$ 66,542,360	\$ 72,652,463
Contributions as a percentage of covered payroll	11.02%	10.99%	10.75%	10.22%	10.21%

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	22 years (longest amortization ladder)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.60 to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information:

Notes

There were no benefit changes during the year.

Abilene Firemen's 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	Fiscal Year 2023	Fiscal Year 2024
\$ 3,218,117	\$ 3,414,114	\$ 3,758,848	\$ 3,764,903	\$ 4,224,158
3,218,117	3,414,114	3,758,848	3,764,903	4,224,158
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 15,235,053	\$ 16,066,923	\$ 17,687,883	\$ 17,717,186	\$ 19,878,388
21.12%	21.25%	21.25%	21.25%	21.25%

Abilene Firemen's Relief and Retirement Fund

Valuation Date: October 1, 2024. 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	28.4 years
Asset Valuation Method	5 Year smoothed market
Inflation	2.50%
Salary Increases	3.50% to 11.50%, including inflation based on service at attained age (Fund specific)
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the Abilene Firemen's Relief and Retirement Fund.

Mortality: Active Lives: PubS-2010 Mortality Table for Employees
 Retiree and Vested Terminated Lives: PubS-2010 Mortality Table for Healthy Retirees
 Contingent Survivor Lives: PubS-2010 Mortality Table for Contingent Survivors
 Disabled Lives: PubS-12010 Mortality Table for Contingent Survivors
 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

Texas Municipal Retirement System

Changes in the Total OPEB Liability and Related Ratios

Last Ten Fiscal Years *

Exhibit C-4

	Measurement Date 12/31/17	Measurement Date 12/31/18	Measurement Date 12/31/19	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
Total OPEB Liability as a percentage of covered employee payroll	8.56%	7.93%	9.10%	9.64%	9.12%
	Measurement Date 12/31/22	Measurement Date 12/31/23			
Changes in the Total OPEB Liability					
Total OPEB Liability - beginning of year	\$ 5,904,107	\$ 4,169,121			
Changes for the year					
Service Cost	253,678	149,006			
Interest on Total OPEB Liability	109,569	168,164			
Changes of benefit terms	-	-			
Difference between expected and actual experience	(57,771)	(13,990)			
Changes in assumptions or other inputs	(1,888,255)	215,711			
Benefit payments **	(152,207)	(182,871)			
Net changes	(1,734,986)	336,020			
Total OPEB Liability - end of year	<u>\$ 4,169,121</u>	<u>\$ 4,505,141</u>			
Covered employee payroll	63,419,399	67,730,078			
Total OPEB Liability as a percentage of covered employee payroll	6.57%	6.65%			

* 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.

Notes to Schedule:

Changes of benefit terms: None

Changes of assumptions:

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2017	3.31%
2018	3.71%
2019	2.75%
2020	2.00%
2021	1.84%
2022	4.05%
2023	3.77%

CITY OF ABILENE, TEXAS
Notes to Required Supplementary Information
September 30, 2024

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	\$ (6,224,910)
Adjustments - increases (decreases) due to:	
Expense accrual not in budget	8,580
Unrealized (loss) due to change in fair value of investments	(41,303)
GASB 87 lease adjustment	(827)
GASB 33 adjustment	<u>383,388</u>
Net change in fund balance - budget basis	<u><u>\$ (5,875,072)</u></u>

Budget Amendments

The original budget of the General Fund was amended twice during fiscal year 2024. 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.

Veterans Cemetery Fund: This fund accounts for the management and operations of the Texas State Veterans Cemetery in Abilene, which is funded through an agreement with the General Land Office and Veterans Land Board of the State of Texas.

Infill Development Fund: This fund accounts for various infill development programs for the City, including Rebuild ABI, a program that promotes and encourages the construction and renovation of quality, affordable single-family housing in designated areas.

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, 2024

	Special Revenue Funds			
	Section 108 Loan Guarantee	Community Development	Home	Health Services and Grants
ASSETS:				
Cash and cash equivalents	\$ 67,039	\$ -	\$ -	\$ 705,029
Investments	-	-	-	-
Accounts receivable, net	-	-	-	57,054
Leases accounts receivable	-	-	-	-
Due from other governments	-	51,141	140,663	725,744
Prepaid items	-	-	-	-
Notes receivable, net	1,859,278	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
TOTAL ASSETS	\$ 1,926,317	\$ 51,141	\$ 140,663	\$ 1,487,827
LIABILITIES AND FUND BALANCES:				
LIABILITIES:				
Accounts payable	\$ -	\$ 3,087	\$ -	\$ 206,570
Accrued expenditures	-	6,913	-	54,359
Due to other funds	-	37,537	92,859	-
Other deposits and liabilities	67,038	-	-	-
Unearned revenue	1,859,279	-	-	-
Total Liabilities	1,926,317	47,537	92,859	260,929
DEFERRED INFLOWS OF RESOURCES:				
Leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES:				
Non-spendable:				
Prepaid items	-	-	-	-
Restricted for:				
Debt service	-	-	-	-
Other purposes	-	3,604	47,804	-
Committed to:				
Other purposes	-	-	-	1,226,898
Total Fund Balances	-	3,604	47,804	1,226,898
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,926,317	\$ 51,141	\$ 140,663	\$ 1,487,827

Special Revenue Funds				
Transportation Planning	Court Fund	Seized Funds	Miscellaneous Projects	Miscellaneous Grants
\$ -	\$ 725,400	\$ 267,552	\$ 599,694	\$ 49,902
-	233,626	86,328	192,035	-
-	-	-	31,943	114,835
-	-	-	1,688	-
166,359	-	-	-	255,475
-	-	-	-	449
-	-	-	-	-
-	-	-	-	-
<u>\$ 166,359</u>	<u>\$ 959,026</u>	<u>\$ 353,880</u>	<u>\$ 825,360</u>	<u>\$ 420,661</u>
\$ 57,416	\$ 1,500	\$ -	\$ 19,824	\$ 391
3,738	-	-	-	-
104,746	-	-	-	333,417
-	-	-	-	-
-	-	-	-	-
<u>165,900</u>	<u>1,500</u>	<u>-</u>	<u>19,824</u>	<u>333,808</u>
-	-	-	1,665	-
-	-	-	1,665	-
-	-	-	-	449
-	-	-	-	-
459	957,526	353,880	803,871	86,404
-	-	-	-	-
<u>459</u>	<u>957,526</u>	<u>353,880</u>	<u>803,871</u>	<u>86,853</u>
<u>\$ 166,359</u>	<u>\$ 959,026</u>	<u>\$ 353,880</u>	<u>\$ 825,360</u>	<u>\$ 420,661</u>

CITY OF ABILENE, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2024

	Special Revenue Funds			
	Hotel Occupancy Tax	Abilene Reinvestment Zone #2	Downtown Hotel Operating Fund	Street Maintenance Fund
ASSETS:				
Cash and cash equivalents	\$ 3,054,410	\$ 1,146,936	\$ 950,291	\$ 1,812,294
Investments	-	370,294	306,953	585,510
Accounts receivable, net	395,253	-	1,082,758	1,050,521
Leases accounts receivable	-	-	520,343	-
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
Notes receivable, net	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
TOTAL ASSETS	\$ 3,449,663	\$ 1,517,230	\$ 2,860,345	\$ 3,448,325
LIABILITIES AND FUND BALANCES:				
LIABILITIES:				
Accounts payable	\$ 291,361	\$ -	\$ -	\$ 18,275
Accrued expenditures	-	-	-	-
Due to other funds	-	-	-	-
Other deposits and liabilities	-	-	-	27,984
Unearned revenue	-	-	-	37,590
Total Liabilities	291,361	-	-	83,849
DEFERRED INFLOWS OF RESOURCES:				
Leases	-	-	509,503	-
Total Deferred Inflows of Resources	-	-	509,503	-
FUND BALANCES:				
Non-spendable:				
Prepaid items	-	-	-	-
Restricted for:				
Debt service	-	-	-	-
Other purposes	3,158,302	1,517,230	2,350,842	-
Committed to:				
Other purposes	-	-	-	3,364,476
Total Fund Balances	3,158,302	1,517,230	2,350,842	3,364,476
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 3,449,663	\$ 1,517,230	\$ 2,860,345	\$ 3,448,325

Special Revenue Funds				
Veterans Cemetery Fund	Infill Development Fund	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ 45,897	\$ 617,538	\$ 10,041,982	\$ 11,910	\$ 10,053,892
14,766	199,502	1,989,014	3,721	1,992,735
66,667	30,000	2,829,031	-	2,829,031
-	-	522,031	-	522,031
-	-	1,339,382	-	1,339,382
-	-	449	-	449
-	-	1,859,278	-	1,859,278
-	-	-	2,378,692	2,378,692
-	-	-	765,383	765,383
<u>\$ 127,330</u>	<u>\$ 847,040</u>	<u>\$ 18,581,167</u>	<u>\$ 3,159,706</u>	<u>\$ 21,740,873</u>
\$ 6,408	\$ 62,900	\$ 667,732	\$ 2,800	\$ 670,532
12,951	-	77,961	-	77,961
-	-	568,559	9,709	578,268
-	-	95,022	-	95,022
-	-	1,896,869	-	1,896,869
<u>19,359</u>	<u>62,900</u>	<u>3,306,143</u>	<u>12,509</u>	<u>3,318,652</u>
-	-	511,168	-	511,168
-	-	511,168	-	511,168
-	-	449	-	449
-	-	-	3,147,197	3,147,197
107,971	784,140	10,172,033	-	10,172,033
-	-	4,591,374	-	4,591,374
<u>107,971</u>	<u>784,140</u>	<u>14,763,856</u>	<u>3,147,197</u>	<u>17,911,053</u>
<u>\$ 127,330</u>	<u>\$ 847,040</u>	<u>\$ 18,581,167</u>	<u>\$ 3,159,706</u>	<u>\$ 21,740,873</u>

CITY OF ABILENE, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Nonmajor Governmental Funds
Year ended September 30, 2024

	Special Revenue Funds			
	Section 108 Loan Guarantee	Community Development	Home	Health Services and Grants
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	308,539
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	525,375
Intergovernmental revenues	-	931,944	376,123	2,921,878
Investment earnings net of change in fair value of investments	-	-	-	-
Interest income leases	-	-	-	-
Donations and contributions	-	-	-	5,110
Miscellaneous	-	22,575	-	129,397
Total Revenues	-	954,519	376,123	3,890,299
EXPENDITURES:				
Current:				
General Services and Administration	-	-	-	-
Infrastructure and Development	-	954,519	376,123	-
Public Safety	-	-	-	5,417,353
Community Services	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fees and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	954,519	376,123	5,417,353
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	(1,527,054)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	1,610,001
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	1,610,001
NET CHANGE IN FUND BALANCES	-	-	-	82,947
FUND BALANCES BEGINNING OF YEAR	-	3,604	47,804	1,143,951
FUND BALANCES END OF YEAR	<u>\$ -</u>	<u>\$ 3,604</u>	<u>\$ 47,804</u>	<u>\$ 1,226,898</u>

Special Revenue Funds				
Transportation Planning	Court Fund	Seized Funds	Miscellaneous Projects	Miscellaneous Grants
\$ -	\$ -	\$ -	\$ 145,089	\$ -
-	-	-	-	-
-	139,142	51,630	-	-
-	-	-	30,310	-
327,916	-	-	-	1,203,092
-	48,275	18,217	45,685	-
-	-	-	21	-
-	-	-	60,484	244,672
-	-	-	70,110	11,098
327,916	187,417	69,847	351,699	1,458,862
-	14,075	-	117,880	833,136
327,457	-	-	-	-
-	-	32,201	88,989	751,354
-	-	-	7,555	-
-	-	20,530	-	-
-	-	470	-	-
-	-	-	-	-
-	-	8,070	51,515	7,600
327,457	14,075	61,271	265,939	1,592,090
459	173,342	8,576	85,760	(133,228)
-	-	-	-	33
-	(74,903)	-	-	-
-	(74,903)	-	-	33
459	98,439	8,576	85,760	(133,195)
-	859,087	345,304	718,111	220,048
\$ 459	\$ 957,526	\$ 353,880	\$ 803,871	\$ 86,853

CITY OF ABILENE, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Nonmajor Governmental Funds
Year ended September 30, 2024

	Special Revenue Funds			
	Hotel Occupancy Tax	Abilene Reinvestment Zone #2	Downtown Hotel Operating Fund	Street Maintenance Fund
REVENUES:				
Taxes	\$ 4,856,398	\$ 1,011,247	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	7,225,969
Intergovernmental revenues	-	-	547,591	-
Investment earnings net of change in fair value of investments	-	82,662	28,190	252,672
Interest income leases	-	-	8,398	-
Donations and contributions	-	-	-	1,657,299
Miscellaneous	-	-	92,990	-
Total Revenues	4,856,398	1,093,909	677,169	9,135,940
EXPENDITURES:				
Current:				
General Services and Administration	3,864,853	-	962,712	-
Infrastructure and Development	-	80,000	-	787,769
Public Safety	-	-	-	-
Community Services	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fees and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	3,864,853	80,000	962,712	787,769
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	991,545	1,013,909	(285,543)	8,348,171
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	2,646,697	4,840,900
Transfers out	(538,691)	(648,175)	(470,300)	(15,899,880)
Total Other Financing Sources (Uses)	(538,691)	(648,175)	2,176,397	(11,058,980)
NET CHANGE IN FUND BALANCES	452,854	365,734	1,890,854	(2,710,809)
FUND BALANCES BEGINNING OF YEAR	2,705,448	1,151,496	459,988	6,075,285
FUND BALANCES END OF YEAR	\$ 3,158,302	\$ 1,517,230	\$ 2,350,842	\$ 3,364,476

Special Revenue Funds				
Veterans Cemetery Fund	Infill Development Fund	Total Special Revenue	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 6,012,734	\$ 12,233,126	\$ 18,245,860
-	-	308,539	-	308,539
-	-	190,772	-	190,772
-	-	7,781,654	-	7,781,654
800,000	-	7,108,544	-	7,108,544
833	44,959	521,493	273,394	794,887
-	-	8,419	-	8,419
-	-	1,967,565	-	1,967,565
-	-	326,170	12,510	338,680
800,833	44,959	24,225,890	12,519,030	36,744,920
-	260,819	6,053,475	-	6,053,475
-	-	2,525,868	-	2,525,868
-	-	6,289,897	-	6,289,897
692,862	-	700,417	-	700,417
-	-	20,530	7,850,000	7,870,530
-	-	470	5,343,925	5,344,395
-	-	-	233,670	233,670
-	-	67,185	-	67,185
692,862	260,819	15,657,842	13,427,595	29,085,437
107,971	(215,860)	8,568,048	(908,565)	7,659,483
-	1,000,000	10,097,631	1,021,360	11,118,991
-	-	(17,631,949)	-	(17,631,949)
-	1,000,000	(7,534,318)	1,021,360	(6,512,958)
107,971	784,140	1,033,730	112,795	1,146,525
-	-	13,730,126	3,034,402	16,764,528
\$ 107,971	\$ 784,140	\$ 14,763,856	\$ 3,147,197	\$ 17,911,053

CITY OF ABILENE, TEXAS
General Fund
Schedule of Revenues - Budget and Actual - Budget Basis
Year Ended September 30, 2024
With Comparative Totals for Year Ended September 30, 2023

Exhibit D-3
Page 1

	2024					2023	
	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	\$ 50,560,850	\$ 50,560,850	\$ 50,408,300	\$ -	\$ 50,408,300	\$ (152,550)	\$ 45,607,903
Delinquent	468,250	468,250	640,379	(103,759)	536,620	68,370	516,062
Total general property taxes	51,029,100	51,029,100	51,048,679	(103,759)	50,944,920	(84,180)	46,123,965
General sales and use taxes	46,793,360	44,954,240	44,704,256	452,028	45,156,284	202,044	46,234,167
Selective sales and use taxes				-	-	-	-
Franchise fees	10,472,250	10,275,230	10,218,799	20,526	10,239,325	(35,905)	9,848,370
Assessments		-	-	-	-	-	-
Other taxes	3,671,110	3,736,110	3,771,646	-	3,771,646	35,536	3,847,689
Penalties, interest, delinquent taxes	344,900	344,900	491,495	-	491,495	146,595	505,925
Total taxes and franchise fees	112,310,720	110,339,580	110,234,875	368,795	110,603,670	264,090	106,560,116
LICENSES AND PERMITS:							
Licenses and permits	1,287,480	1,340,480	1,499,949	-	1,499,949	159,469	1,736,412
INTERGOVERNMENTAL REVENUE:							
Federal grants and programs	-	20,180	53,976	-	53,976	33,796	6,968,228
State grants and programs	9,000	8,000	-	-	-	(8,000)	8,250
County and other programs	116,465	116,465	121,460	-	121,460	4,995	33,563
Total intergovernmental revenue	125,465	144,645	175,436	-	175,436	30,791	7,010,041
CHARGES FOR SERVICES:							
Planning and development charges	161,660	161,660	245,621	-	245,621	83,961	160,207
Public works charges	118,777	118,777	96,523	-	96,523	(22,254)	99,620
Public safety charges	571,100	595,424	491,338	-	491,338	(104,086)	712,654
Parks and recreation charges	583,065	618,345	538,482	-	538,482	(79,863)	557,700
Library charges	9,000	23,500	43,196	-	43,196	19,696	-
Other charges	70,600	73,600	75,776	-	75,776	2,176	156,972
Total charges for services revenue	1,514,202	1,591,306	1,490,936	-	1,490,936	(100,370)	1,687,153
FINES AND FORFEITURES:							
Municipal court fines	1,123,810	980,710	979,510	14,598	994,108	13,398	1,168,381
Library fines	-	-	-	-	-	-	11,007
Total fines and forfeitures revenue	1,123,810	980,710	979,510	14,598	994,108	13,398	1,179,388
INTEREST AND MISCELLANEOUS:							
Investment earnings net of change in fair value of investments	2,461,590	2,461,590	2,816,436	(41,303)	2,775,133	313,543	2,296,875
Interest income leases	-	-	2,520	(2,520)	-	-	-
Rents and royalties	369,890	369,890	397,481	1,693	399,174	29,284	369,281
Recoveries of expenditures	9,932,878	10,275,997	10,300,538	-	10,300,538	24,541	9,381,727
Contributions and donations	1,000	1,000	1,521	-	1,521	521	12,223
Other miscellaneous revenue	132,640	135,721	266,461	-	266,461	130,740	212,009
Total interest and miscellaneous revenue	12,897,998	13,244,198	13,784,957	(42,130)	13,742,827	498,629	12,272,115
TOTAL REVENUE	\$ 129,259,675	\$ 127,640,919	\$ 128,165,663	\$ 341,263	\$ 128,506,926	\$ 866,007	\$ 130,445,225

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2024
With comparative Totals for Year Ended September 30, 2023

Exhibit D-4
Page 1

	2024					2023	
	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	\$ 989,461	\$ 1,017,139	\$ 1,001,301	\$ -	\$ 1,001,301	\$ 15,838	924,861
Supplies	21,280	21,280	12,738	-	12,738	8,542	12,656
Purchased services	7,000	7,000	6,716	-	6,716	284	100
Other services and charges	35,271	35,271	31,230	-	31,230	4,041	49,586
Total City Attorney's Office	1,053,012	1,080,690	1,051,985	-	1,051,985	28,705	987,203
CITY MANAGER'S OFFICE							
City Manager							
Personnel services	1,065,962	1,128,927	1,128,925	-	1,128,925	2	1,176,097
Supplies	42,200	46,532	46,531	-	46,531	1	50,290
Purchased services	62,849	114,996	112,996	-	112,996	2,000	81,716
Other services and charges	341,792	144,598	134,604	-	134,604	9,994	133,380
	1,512,803	1,435,053	1,423,056	-	1,423,056	11,997	1,441,483
Animal Services:							
Personnel services	-	-	-	-	-	-	245,893
Supplies	-	-	-	-	-	-	38,036
Purchased services	-	-	-	-	-	-	1,796
Other services and charges	-	-	-	-	-	-	1,255,622
	-	-	-	-	-	-	1,541,347
Marketing and Communication:							
Personnel services	350,469	451,169	451,169	-	451,169	-	295,615
Supplies	4,000	2,384	2,383	-	2,383	1	851
Purchased services	8,600	12,894	12,894	-	12,894	-	5,255
Other services and charges	110,231	113,635	113,634	-	113,634	1	72,878
	473,300	580,082	580,080	-	580,080	2	374,599
Economic Development:							
Purchased services	1,000,000	-	-	-	-	-	-
	1,000,000	-	-	-	-	-	-
Convention Center:							
Personnel services	-	-	-	-	-	-	52,830
Supplies	-	-	-	-	-	-	(63)
Purchased services	-	-	-	-	-	-	1,768
Other services and charges	-	-	-	-	-	-	14,571
	-	-	-	-	-	-	69,106
Total City Manager's Office	2,986,103	2,015,135	2,003,136	-	2,003,136	11,999	3,426,535
CITY SECRETARY'S OFFICE							
City Secretary:							
Personnel services	268,607	312,740	312,741	-	312,741	(1)	244,722
Supplies	6,250	6,435	6,019	-	6,019	416	2,301
Purchased services	-	-	-	-	-	-	100
Other services and charges	78,328	71,378	68,789	-	68,789	2,589	98,385
	353,185	390,553	387,549	-	387,549	3,004	345,508
City Council:							
Supplies	2,640	2,640	904	-	904	1,736	4,088
Purchased services	57,050	57,050	35,001	-	35,001	22,049	65,057
Other services and charges	57,380	56,180	44,963	-	44,963	11,217	34,796
	117,070	115,870	80,868	-	80,868	35,002	103,941
Boards & Commissions							
Other services and charges	1,400	1,700	1,410	-	1,410	290	1,749
	1,400	1,700	1,410	-	1,410	290	1,749

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2024
With comparative Totals for Year Ended September 30, 2023

Exhibit D-4
Page 2

	2024					2023	
	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.)							
Records & Managements:							
Supplies	970	970.00	-	-	-	970	-
Purchased services	-	-	-	-	-	-	495
Other services and charges	43,480	44,006	38,509	-	38,509	5,497	32,773
	44,450	44,976	38,509	-	38,509	6,467	33,268
Permits & Licenses:							
Supplies	\$ -	\$ 70	\$ 70	\$ -	\$ 70	\$ -	\$ -
Other services and charges	360	1,790	1,790	-	1,790	-	1,410
	360	1,860	1,860	-	1,860	-	1,410
Public Information Requests:							
Other services and charges	160	160	160	-	160	-	134
	160	160	160	-	160	-	134
Elections:							
Purchased services	115,000	60,000	56,140	-	56,140	3,860	218,816
Other services and charges	160	160	160	-	160	-	134
	115,160	60,160	56,300	-	56,300	3,860	218,950
Total City Secretary's Office	631,785	615,279	566,656	-	566,656	48,623	704,960
OFFICE OF PROFESSIONAL STANDARDS:							
Professional Standards Administration:							
Personnel services	-	133,740	133,740	-	133,740	-	-
Supplies	-	642	642	-	642	-	-
Other services and charges	-	4,058	4,058	-	4,058	-	-
Total Office of Professional Standards	-	138,440	138,440	-	138,440	-	-
HUMAN RESOURCES:							
Human Resource Services:							
Personnel services	632,064	640,169	594,915	-	594,915	45,254	567,489
Supplies	8,710	8,710	7,150	-	7,150	1,560	6,552
Purchased services	39,951	39,951	16,281	-	16,281	23,670	44,595
Other services and charges	111,862	111,862	98,525	-	98,525	13,337	100,973
	792,587	800,692	716,871	-	716,871	83,821	719,609
Civil Services:							
Supplies	1,000	1,000	248	-	248	752	97
Purchased services	110,307	108,765	72,566	-	72,566	36,199	97,955
Other services and charges	900	2,442	2,441	-	2,441	1	881
	112,207	112,207	75,255	-	75,255	36,952	98,933
Workforce Services:							
Personnel services	277,933	325,166	325,166	-	325,166	-	275,314
Supplies	450	570	570	-	570	-	110
Purchased services	27,050	33,697	33,091	-	33,091	606	41,077
Other services and charges	14,825	11,999	11,552	-	11,552	447	7,496
	320,258	371,432	370,379	-	370,379	1,053	323,997
Employee Benefits:							
Personnel services	167,743	178,524	178,524	-	178,524	-	166,029
Supplies	940	6,850	6,850	-	6,850	-	5,366
Purchased services	23,924	21,419	21,418	-	21,418	1	21,819
Other services and charges	184,460	179,032	179,032	-	179,032	-	183,182
	377,067	385,825	385,824	-	385,824	1	376,396

	2024					2023	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
Payroll:							
Personnel services	306,795	271,470	270,605	-	270,605	865	244,283
Supplies	1,000	1,259	914	-	914	345	480
Purchased services	1,000	1,000	685	-	685	315	-
Other services and charges	11,360	10,233	8,548	-	8,548	1,685	7,956
	<u>320,155</u>	<u>283,962</u>	<u>280,752</u>	<u>-</u>	<u>280,752</u>	<u>3,210</u>	<u>252,719</u>
Employee Training:							
Personnel services	96,537	94,394	94,394	-	94,394	-	80,773
Supplies	4,110	5,010	2,269	-	2,269	2,741	2,666
Purchased services	33,750	45,800	-	45,800	45,800	-	-
Capital outlay	-	-	134,171	(134,171)	-	-	-
Other services and charges	11,360	14,048	4,299	-	4,299	9,749	8,946
	<u>145,757</u>	<u>159,252</u>	<u>235,133</u>	<u>(88,371)</u>	<u>146,762</u>	<u>12,490</u>	<u>92,385</u>
Total Human Resources	<u>2,068,031</u>	<u>2,113,370</u>	<u>2,064,214</u>	<u>(88,371)</u>	<u>1,975,843</u>	<u>137,527</u>	<u>1,864,039</u>
FINANCE:							
Finance Administration:							
Personnel services	\$ 623,013	\$ 538,070	\$ 495,513	\$ -	\$ 495,513	42,557	\$ 445,256
Supplies	8,816	8,816	8,235	-	8,235	581	8,610
Purchased services	20,000	40,255	27,395	-	27,395	12,860	-
Other services and charges	366,632	366,632	351,133	5	351,138	15,494	337,781
	<u>1,018,461</u>	<u>953,773</u>	<u>882,276</u>	<u>5</u>	<u>882,281</u>	<u>71,492</u>	<u>791,647</u>
Accounting & Budget:							
Personnel services	809,162	835,500	819,388	-	819,388	16,112	719,424
Supplies	21,380	21,595	10,167	-	10,167	11,428	16,547
Purchased services	-	493	493	-	493	-	-
Other services and charges	79,229	78,521	62,313	-	62,313	16,208	59,267
	<u>909,771</u>	<u>936,109</u>	<u>892,361</u>	<u>-</u>	<u>892,361</u>	<u>43,748</u>	<u>795,238</u>
Purchasing:							
Personnel services	164,813	173,355	173,355	-	173,355	-	151,253
Supplies	1,500	1,484	505	-	505	979	2,650
Other services and charges	12,970	12,970	10,287	-	10,287	2,683	9,173
	<u>179,283</u>	<u>187,809</u>	<u>184,147</u>	<u>-</u>	<u>184,147</u>	<u>3,662</u>	<u>163,076</u>
Municipal Court:							
Personnel services	701,377	708,901	708,901	-	708,901	-	654,739
Supplies	32,680	32,362	23,887	-	23,887	8,475	25,281
Purchased services	7,600	7,600	5,130	-	5,130	2,470	5,092
Other services and charges	106,630	107,280	105,137	-	105,137	2,143	94,570
	<u>848,287</u>	<u>856,143</u>	<u>843,055</u>	<u>-</u>	<u>843,055</u>	<u>13,088</u>	<u>779,682</u>
City Marshal:							
Personnel services	1,019,073	1,040,457	1,034,966	-	1,034,966	5,491	902,200
Supplies	14,800	36,341	11,340	-	11,340	25,001	14,940
Other services and charges	111,013	128,513	125,059	-	125,059	3,454	104,130
	<u>1,144,886</u>	<u>1,205,311</u>	<u>1,171,365</u>	<u>-</u>	<u>1,171,365</u>	<u>33,946</u>	<u>1,021,270</u>
Total Finance	<u>4,100,688</u>	<u>4,139,145</u>	<u>3,973,204</u>	<u>5</u>	<u>3,973,209</u>	<u>165,936</u>	<u>3,550,913</u>
INFORMATION TECHNOLOGY:							
Information Technology Administration:							
Personnel services	311,235	479,678	463,645	-	463,645	16,033	305,964
Supplies	-	59	59	-	59	-	1,472
Purchased services	-	-	-	-	-	-	171,066
Other services and charges	7,481	7,581	7,529	-	7,529	52	5,130
	<u>318,716</u>	<u>487,318</u>	<u>471,233</u>	<u>-</u>	<u>471,233</u>	<u>16,085</u>	<u>483,632</u>

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2024
With comparative Totals for Year Ended September 30, 2023

Exhibit D-4
Page 4

	2024					2023	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
Technology Services:							
Personnel services	2,010,050	1,472,567	1,466,276	-	1,466,276	6,291	1,457,655
Supplies	10,570	11,649	11,649	-	11,649	-	9,106
Purchased services	77,205	468,699	467,134	-	467,134	1,565	112,719
Other services and charges	243,154	245,054	225,339	-	225,339	19,715	520,975
	<u>2,340,979</u>	<u>2,197,969</u>	<u>2,170,398</u>	<u>-</u>	<u>2,170,398</u>	<u>27,571</u>	<u>2,100,455</u>
Total Information Technology	<u>2,659,695</u>	<u>2,685,287</u>	<u>2,641,631</u>	<u>-</u>	<u>2,641,631</u>	<u>43,656</u>	<u>2,584,087</u>
NON-DEPARTMENTAL							
General Special Services:							
Personnel services	\$ 1,263,800	\$ 1,255,514	\$ 1,255,514	\$ -	\$ 1,255,514	\$ -	\$ 1,258,560
Supplies	1,400	690	690	-	690	-	1,881
Purchased services	1,682,220	1,676,436	1,676,436	-	1,676,436	-	162,058
Other services and charges	<u>2,306,570</u>	<u>1,829,064</u>	<u>1,829,063</u>	<u>-</u>	<u>1,829,063</u>	<u>1</u>	<u>1,976,323</u>
	<u>5,253,990</u>	<u>4,761,704</u>	<u>4,761,703</u>	<u>-</u>	<u>4,761,703</u>	<u>1</u>	<u>3,398,822</u>
City Rental Property:							
Other services and charges	<u>18,990</u>	<u>18,990</u>	<u>13,787</u>	<u>-</u>	<u>13,787</u>	<u>5,203</u>	<u>18,054</u>
	<u>18,990</u>	<u>18,990</u>	<u>13,787</u>	<u>-</u>	<u>13,787</u>	<u>5,203</u>	<u>18,054</u>
Total Non-Departmental	<u>5,272,980</u>	<u>4,780,694</u>	<u>4,775,490</u>	<u>-</u>	<u>4,775,490</u>	<u>5,204</u>	<u>3,416,876</u>
Total General Services and Administration	<u>18,772,294</u>	<u>17,568,040</u>	<u>17,214,756</u>	<u>(88,366)</u>	<u>17,126,390</u>	<u>441,650</u>	<u>16,534,613</u>
PLANNING AND DEVELOPMENT SERVICES:							
Administration:							
Personnel services	409,777	502,120	502,119	-	502,119	1	401,890
Supplies	1,680	2,568	2,568	-	2,568	-	1,211
Purchased services	-	30	30	-	30	-	-
Other services and charges	<u>44,375</u>	<u>42,486</u>	<u>42,516</u>	<u>-</u>	<u>42,516</u>	<u>(30)</u>	<u>30,405</u>
	<u>455,832</u>	<u>547,204</u>	<u>547,233</u>	<u>-</u>	<u>547,233</u>	<u>(29)</u>	<u>433,506</u>
Planning Services:							
Personnel services	391,608	360,365	344,266	-	344,266	16,099	219,380
Supplies	6,300	6,172	6,172	-	6,172	-	9,081
Purchased services	-	-	-	-	-	-	44,365
Other services and charges	<u>37,370</u>	<u>37,370</u>	<u>33,076</u>	<u>-</u>	<u>33,076</u>	<u>4,294</u>	<u>20,416</u>
	<u>435,278</u>	<u>403,907</u>	<u>383,514</u>	<u>-</u>	<u>383,514</u>	<u>20,393</u>	<u>293,242</u>
Code Compliance:							
Personnel services	941,595	965,172	965,172	-	965,172	-	719,892
Supplies	25,157	40,966	40,966	-	40,966	-	37,252
Purchased services	241,260	227,628	212,070	-	212,070	15,558	166,058
Other services and charges	<u>142,071</u>	<u>177,689</u>	<u>158,971</u>	<u>-</u>	<u>158,971</u>	<u>18,718</u>	<u>115,240</u>
	<u>1,350,083</u>	<u>1,411,455</u>	<u>1,377,179</u>	<u>-</u>	<u>1,377,179</u>	<u>34,276</u>	<u>1,038,442</u>
Building Inspection:							
Personnel services	1,135,243	1,042,586	1,042,151	-	1,042,151	435	1,081,012
Supplies	11,900	11,400	4,729	-	4,729	6,671	11,712
Purchased services	-	-	-	-	-	-	50
Other services and charges	<u>147,337</u>	<u>153,937</u>	<u>144,039</u>	<u>-</u>	<u>144,039</u>	<u>9,898</u>	<u>129,833</u>
	<u>1,294,480</u>	<u>1,207,923</u>	<u>1,190,919</u>	<u>-</u>	<u>1,190,919</u>	<u>17,004</u>	<u>1,222,607</u>
Total Planning and Development Services	<u>3,535,673</u>	<u>3,570,489</u>	<u>3,498,845</u>	<u>-</u>	<u>3,498,845</u>	<u>71,644</u>	<u>2,987,797</u>

	2024					2023	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
PUBLIC WORKS:							
Administration:							
Personnel services	723,519	780,266	780,266	-	780,266	-	720,969
Supplies	4,097	7,255	7,255	-	7,255	-	7,914
Purchased services	210,000	206,496	169,083	-	169,083	37,413	186,702
Other services and charges	44,184	44,684	40,894	-	40,894	3,790	34,996
	<u>981,800</u>	<u>1,038,701</u>	<u>997,498</u>	<u>-</u>	<u>997,498</u>	<u>41,203</u>	<u>950,581</u>
Engineering:							
Personnel services	\$ 920,054	\$ 726,867	\$ 726,867	\$ -	\$ 726,867	\$ -	\$ 780,844
Supplies	17,750	14,484	14,484	-	14,484	-	10,003
Purchased services	30,000	47,244	29,843	-	29,843	17,401	15,321
Other services and charges	76,592	61,769	61,768	-	61,768	1	51,317
	<u>1,044,396</u>	<u>850,364</u>	<u>832,962</u>	<u>-</u>	<u>832,962</u>	<u>17,402</u>	<u>857,485</u>
Sign, Signals and Lighting:							
Personnel services	1,243,004	991,676	991,676	-	991,676	-	801,473
Supplies	432,362	373,416	361,658	-	361,658	11,758	217,482
Other services and charges	1,637,958	1,581,272	1,523,651	-	1,523,651	57,621	1,463,718
	<u>3,313,324</u>	<u>2,946,364</u>	<u>2,876,985</u>	<u>-</u>	<u>2,876,985</u>	<u>69,379</u>	<u>2,482,673</u>
Street Services:							
Personnel services	2,987,343	2,189,654	2,189,654	-	2,189,654	-	2,125,991
Supplies	92,677	85,481	85,481	-	85,481	-	68,761
Purchased services	2,480	4,228	4,229	-	4,229	(1)	-
Other services and charges	1,397,186	1,349,645	1,349,615	-	1,349,615	30	1,061,042
	<u>4,479,686</u>	<u>3,629,008</u>	<u>3,628,979</u>	<u>-</u>	<u>3,628,979</u>	<u>29</u>	<u>3,255,794</u>
Total Public Works	<u>9,819,206</u>	<u>8,464,437</u>	<u>8,336,424</u>	<u>-</u>	<u>8,336,424</u>	<u>128,013</u>	<u>7,546,533</u>
Total Infrastructure and Development	<u>13,354,879</u>	<u>12,034,926</u>	<u>11,835,269</u>	<u>-</u>	<u>11,835,269</u>	<u>199,657</u>	<u>10,534,330</u>
PUBLIC SAFETY							
POLICE:							
Police Administration:							
Personnel services	1,634,930	1,611,943	1,611,943	-	1,611,943	-	1,503,397
Supplies	33,752	22,019	21,557	-	21,557	462	26,097
Capital outlay	-	-	-	-	-	-	13,194
Purchased services	177,976	75,837	75,837	-	75,837	-	294,182
Other services and charges	696,492	625,353	624,902	-	624,902	451	644,119
	<u>2,543,150</u>	<u>2,335,152</u>	<u>2,334,239</u>	<u>-</u>	<u>2,334,239</u>	<u>913</u>	<u>2,480,989</u>
Police Training:							
Personnel services	528,035	1,012,169	1,012,170	-	1,012,170	(1)	504,384
Supplies	246,807	166,214	159,294	(8,580)	150,714	15,500	175,809
Purchased services	14,800	14,794	14,794	-	14,794	-	27,378
Other services and charges	108,149	101,888	101,889	-	101,889	(1)	132,565
	<u>897,791</u>	<u>1,295,065</u>	<u>1,288,147</u>	<u>(8,580)</u>	<u>1,279,567</u>	<u>15,498</u>	<u>840,136</u>
Neighborhood Support:							
Personnel services	399,928	504,506	504,506	-	504,506	-	316,180
Supplies	13,375	10,265	9,929	-	9,929	336	10,691
Purchased services	4,550	3,524	3,524	-	3,524	-	3,217
Other services and charges	116,095	142,987	142,987	-	142,987	-	71,340
	<u>533,948</u>	<u>661,282</u>	<u>660,946</u>	<u>-</u>	<u>660,946</u>	<u>336</u>	<u>401,428</u>

CITY OF ABILENE, TEXAS
General Fund
Schedule of Expenditures - Budget and Actual - Budget Basis
Year Ended September 30, 2024
With comparative Totals for Year Ended September 30, 2023

Exhibit D-4
Page 6

	2024					2023	
	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):							
Patrol:							
Personnel services	\$ 15,171,595	\$ 15,149,673	\$ 15,149,673	\$ -	\$ 15,149,673	\$ -	\$ 15,182,611
Supplies	103,640	60,558	53,374	-	53,374	7,184	52,799
Capital outlay	-	-	-	-	-	-	14,500
Purchased services	-	533	533	-	533	-	-
Other services and charges	1,843,551	1,939,508	1,935,280	-	1,935,280	4,228	1,768,486
	<u>17,118,786</u>	<u>17,150,272</u>	<u>17,138,860</u>	<u>-</u>	<u>17,138,860</u>	<u>11,412</u>	<u>17,018,396</u>
Traffic:							
Personnel services	1,373,513	1,393,935	1,393,934	-	1,393,934	1	1,297,610
Supplies	26,390	25,407	25,408	-	25,408	(1)	35,011
Purchased services	2,700	2,568	2,568	-	2,568	-	193,854
Other services and charges	411,022	438,715	438,716	-	438,716	(1)	162,310
	<u>1,813,625</u>	<u>1,860,625</u>	<u>1,860,626</u>	<u>-</u>	<u>1,860,626</u>	<u>(1)</u>	<u>1,688,785</u>
Special Services:							
Personnel services	931,117	709,017	681,350	-	681,350	27,667	815,298
Supplies	29,050	35,110	33,077	-	33,077	2,033	69,924
Purchased services	-	24	24	-	24	-	-
Other services and charges	114,488	120,604	100,340	-	100,340	20,264	113,705
	<u>1,074,655</u>	<u>864,755</u>	<u>814,791</u>	<u>-</u>	<u>814,791</u>	<u>49,964</u>	<u>998,927</u>
Communication:							
Personnel services	2,877,762	3,056,452	3,043,292	-	3,043,292	13,160	2,997,192
Supplies	8,700	8,621	5,323	-	5,323	3,298	11,434
Other services and charges	223,355	223,434	218,675	-	218,675	4,759	101,130
	<u>3,109,817</u>	<u>3,288,507</u>	<u>3,267,290</u>	<u>-</u>	<u>3,267,290</u>	<u>21,217</u>	<u>3,109,756</u>
Records/ID:							
Personnel services	770,667	647,108	599,407	-	599,407	47,701	599,073
Supplies	26,630	23,495	15,097	-	15,097	8,398	17,156
Other services and charges	100,115	103,250	101,223	-	101,223	2,027	47,589
	<u>897,412</u>	<u>773,853</u>	<u>715,727</u>	<u>-</u>	<u>715,727</u>	<u>58,126</u>	<u>663,818</u>
Major Investigations:							
Personnel services	3,042,505	2,974,515	2,974,515	-	2,974,515	-	3,007,025
Supplies	21,000	26,970	23,270	-	23,270	3,700	22,984
Purchased services	30,000	2,521	2,521	-	2,521	-	20,262
Other services and charges	246,368	238,257	238,257	-	238,257	-	239,595
	<u>3,339,873</u>	<u>3,242,263</u>	<u>3,238,563</u>	<u>-</u>	<u>3,238,563</u>	<u>3,700</u>	<u>3,289,866</u>
Special Investigations:							
Personnel services	3,487,457	3,645,164	3,638,416	-	3,638,416	6,748	3,416,648
Supplies	17,905	17,905	13,182	-	13,182	4,723	18,768
Purchased services	6,105	6,105	3,428	-	3,428	2,677	2,827
Other services and charges	259,617	283,267	263,423	-	263,423	19,844	177,693
	<u>3,771,084</u>	<u>3,952,441</u>	<u>3,918,449</u>	<u>-</u>	<u>3,918,449</u>	<u>33,992</u>	<u>3,615,936</u>
Narcotics:							
Personnel services	1,107,563	1,229,849	1,229,849	-	1,229,849	-	1,066,654
Supplies	44,980	58,949	58,949	-	58,949	-	44,791
Purchased services	1,000	-	-	-	-	-	-
Other services and charges	174,058	160,004	160,004	-	160,004	-	187,592
	<u>1,327,601</u>	<u>1,448,802</u>	<u>1,448,802</u>	<u>-</u>	<u>1,448,802</u>	<u>-</u>	<u>1,299,037</u>

	2024					2023	
	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):							
Victim Advocacy:							
Personnel services	\$ 621,411	\$ 645,308	\$ 626,097	\$ -	\$ 626,097	\$ 19,211	\$ 456,925
Supplies	4,150	5,218	5,218	-	5,218	-	2,439
Purchased services	12,000	12,000	5,000	-	5,000	7,000	12,000
Other services and charges	57,620	63,900	61,092	-	61,092	2,808	49,723
	695,181	726,426	697,407	-	697,407	29,019	521,087
Total Police	37,122,923	37,599,443	37,383,847	(8,580)	37,375,267	224,176	35,928,161
FIRE:							
Fire Administration:							
Personnel services	382,591	382,661	382,660	-	382,660	1	354,087
Supplies	850	4,683	4,683	-	4,683	-	1,382
Purchased services	36,000	36,000	36,000	-	36,000	-	68,973
Other services and charges	97,532	89,854	89,854	-	89,854	-	59,630
	516,973	513,198	513,197	-	513,197	1	484,072
Fire Marshal:							
Personnel services	636,002	598,915	598,914	-	598,914	1	390,315
Supplies	8,580	6,170	6,003	-	6,003	167	5,525
Purchased services	-	19	19	-	19	-	13
Other services and charges	18,529	12,834	12,833	-	12,833	1	8,086
	663,111	617,938	617,769	-	617,769	169	403,939
Fire Training:							
Personnel services	747,912	1,313,859	1,313,859	-	1,313,859	-	847,629
Supplies	21,000	11,444	11,444	-	11,444	-	16,136
Purchased services	-	-	-	-	-	-	414
Other services and charges	125,402	97,062	97,063	-	97,063	(1)	116,231
	894,314	1,422,365	1,422,366	-	1,422,366.00	(1.00)	980,410
Support Services:							
Personnel services	1,162,677	1,330,172	1,330,170	-	1,330,170	2	1,236,002
Supplies	934,588	903,238	880,709	-	880,709	22,529	878,479
Purchased services	-	-	-	-	-	-	153,910
Capital Outlay	156,950	182,880	182,881	-	182,881	(1)	27,999
Other services and charges	605,548	226,772	226,772	-	226,772	-	200,931
	2,859,763	2,643,062	2,620,532	-	2,620,532	22,530	2,497,321
Emergency Management:							
Personnel services	213,183	170,027	170,027	-	170,027	-	185,842
Supplies	1,700	684	684	-	684	-	309
Other services and charges	106,823	103,249	103,250	-	103,250	(1)	38,769
	321,706	273,960	273,961	-	273,961	(1)	224,920
Emergency Services:							
Personnel services	22,870,834	23,121,408	23,121,407	-	23,121,407	1	21,148,654
Supplies	67,170	79,965	79,964	-	79,964	1	97,708
Purchased services	-	945	945	-	945	-	60
Other services and charges	1,032,558	937,245	937,219	-	937,219	26	574,473
	23,970,562	24,139,563	24,139,535	-	24,139,535	28	21,820,895
Total Fire	29,226,429	29,610,086	29,587,360	-	29,587,360	22,726	26,411,557
Total Public Safety	66,349,352	67,209,529	66,971,207	(8,580)	66,962,627	246,902	62,339,718

	2024					2023	
	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 Administration:							
Personnel services	\$ 243,021	\$ 260,462	\$ 260,462	\$ -	\$ 260,462	\$ -	\$ 239,538
Supplies	500	500	15	-	15	485	1,284
Other services and charges	104,690	100,840	95,187	-	95,187	5,653	47,223
	<u>348,211</u>	<u>361,802</u>	<u>355,664</u>	<u>-</u>	<u>355,664</u>	<u>6,138</u>	<u>288,045</u>
Main Branch:							
Personnel services	1,288,157	1,190,372	1,190,372	-	1,190,372	-	939,347
Supplies	587,983	561,583	559,076	-	559,076	2,507	586,317
Purchased services	10,850	9,966	9,966	-	9,966	-	2,359
Other services and charges	306,220	300,838	300,838	-	300,838	-	219,199
	<u>2,193,210</u>	<u>2,062,759</u>	<u>2,060,252</u>	<u>-</u>	<u>2,060,252</u>	<u>2,507</u>	<u>1,747,222</u>
Mockingbird Branch:							
Personnel services	414,418	346,168	346,168	-	346,168	-	347,526
Supplies	10,082	3,972	3,531	-	3,531	441	7,131
Purchased services	750	750	-	-	-	750	360
Other services and charges	163,807	170,736	107,248	60,000	167,248	3,488	118,779
	<u>589,057</u>	<u>521,626</u>	<u>456,947</u>	<u>60,000</u>	<u>516,947</u>	<u>4,679</u>	<u>473,796</u>
South Branch:							
Personnel services	464,068	424,573	422,067	-	422,067	2,506	418,727
Supplies	10,176	10,176	5,644	-	5,644	4,532	6,286
Purchased services	5,750	5,750	-	-	-	5,750	360
Other services and charges	234,761	235,011	85,761	140,000	225,761	9,250	188,684
	<u>714,755</u>	<u>675,510</u>	<u>513,472</u>	<u>140,000</u>	<u>653,472</u>	<u>22,038</u>	<u>614,057</u>
Total Library	<u>3,845,233</u>	<u>3,621,697</u>	<u>3,386,335</u>	<u>200,000</u>	<u>3,586,335</u>	<u>35,362</u>	<u>3,123,120</u>
ZOO							
Zoological Gardens:							
Personnel services	4,842,381	4,630,740	4,629,422	-	4,629,422	1,318	4,235,608
Supplies	248,150	319,387	319,388	-	319,388	(1)	248,407
Capital outlay	-	5,095	5,095	-	5,095	-	33,751
Purchased services	12,000	9,350	2,629	-	2,629	6,721	7,687
Other services and charges	819,804	817,359	743,614	-	743,614	73,745	560,045
	<u>5,922,335</u>	<u>5,781,931</u>	<u>5,700,148</u>	<u>-</u>	<u>5,700,148</u>	<u>81,783</u>	<u>5,085,498</u>
PARKS & RECREATION:							
Parks and Recreation Administration:							
Personnel services	729,408	722,386	703,343	-	703,343	19,043	675,997
Supplies	1,730	2,390	2,375	-	2,375	15	2,307
Purchased services	2,200	3,700	2,395	-	2,395	1,305	5,124
Other services and charges	85,078	86,067	86,067	-	86,067	-	30,092
	<u>818,416</u>	<u>814,543</u>	<u>794,180</u>	<u>-</u>	<u>794,180</u>	<u>20,363</u>	<u>713,520</u>
PARKS & RECREATION: (Cont.)							
Parks:							
Personnel services	\$ 1,869,308	\$ 1,700,391	\$ 1,700,391	\$ -	\$ 1,700,391	\$ -	\$ 1,507,543
Supplies	340,870	270,094	263,624	-	263,624	6,470	319,144
Capital Outlay	-	-	-	-	-	-	600
Purchased services	121,390	140,567	140,567	-	140,567	-	126,094
Other services and charges	1,306,930	1,198,743	1,198,743	-	1,198,743	-	1,042,356
	<u>3,638,498</u>	<u>3,309,795</u>	<u>3,303,325</u>	<u>-</u>	<u>3,303,325</u>	<u>6,470</u>	<u>2,995,737</u>

	2024					2023	
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
Cemeteries:							
Personnel services	98,392	87,511	87,511	-	87,511	-	96,320
Supplies	6,070	5,518	1,661	-	1,661	3,857	1,964
Purchased services	79,235	79,235	79,235	-	79,235	-	78,000
Other services and charges	18,320	18,320	16,892	-	16,892	1,428	13,807
	<u>202,017</u>	<u>190,584</u>	<u>185,299</u>	<u>-</u>	<u>185,299</u>	<u>5,285</u>	<u>190,091</u>
Facilities Maintenance:							
Personnel services	842,493	723,926	723,925	-	723,925	1	746,020
Supplies	371,210	238,259	232,266	-	232,266	5,993	218,259
Capital outlay	-	44,816	-	-	-	44,816	-
Purchased services	374,310	441,095	430,028	-	430,028	11,067	428,530
Other services and charges	88,413	97,761	97,761	-	97,761	-	95,647
	<u>1,676,426</u>	<u>1,545,857</u>	<u>1,483,980</u>	<u>-</u>	<u>1,483,980</u>	<u>61,877</u>	<u>1,488,456</u>
Recreation:							
Personnel services	863,761	722,480	722,481	-	722,481	(1)	719,123
Supplies	61,340	69,938	69,939	-	69,939	(1)	98,162
Purchased services	126,582	153,441	153,442	-	153,442	(1)	155,670
Other services and charges	200,677	189,497	189,497	-	189,497	-	163,619
	<u>1,252,360</u>	<u>1,135,356</u>	<u>1,135,359</u>	<u>-</u>	<u>1,135,359</u>	<u>(3)</u>	<u>1,136,574</u>
Aquatics:							
Personnel services	-	-	-	-	-	-	28,211
Supplies	-	-	-	-	-	-	40,702
Purchased services	590,838	524,100	517,325	-	517,325	6,775	446,323
Other services and charges	-	-	-	-	-	-	53,810
	<u>590,838</u>	<u>524,100</u>	<u>517,325</u>	<u>-</u>	<u>517,325</u>	<u>6,775</u>	<u>569,046</u>
Senior Services:							
Personnel services	485,923	489,672	466,784	-	466,784	22,888	424,807
Supplies	337,591	337,367	323,742	-	323,742	13,625	322,186
Purchased services	13,840	10,619	7,806	-	7,806	2,813	9,775
Other services and charges	137,680	143,164	129,211	-	129,211	13,953	107,371
	<u>975,034</u>	<u>980,822</u>	<u>927,543</u>	<u>-</u>	<u>927,543</u>	<u>53,279</u>	<u>864,139</u>
Custodial Services:							
Personnel services	1,102,213	1,050,101	1,008,616	-	1,008,616	41,485	850,363
Supplies	103,270	108,944	108,944	-	108,944	-	74,556
Capital outlay	-	-	-	-	-	-	10,695
Purchased services	10,000	10,000	1,747	-	1,747	8,253	8,000
Other services and charges	111,510	111,510	96,507	-	96,507	15,003	31,451
	<u>1,326,993</u>	<u>1,280,555</u>	<u>1,215,814</u>	<u>-</u>	<u>1,215,814</u>	<u>64,741</u>	<u>975,065</u>
Total Parks and Recreation	<u>10,480,582</u>	<u>9,781,612</u>	<u>9,562,825</u>	<u>-</u>	<u>9,562,825</u>	<u>218,787</u>	<u>8,932,628</u>
Total Community Services	<u>20,248,150</u>	<u>19,185,240</u>	<u>18,649,308</u>	<u>200,000</u>	<u>18,849,308</u>	<u>335,932</u>	<u>17,141,246</u>
DEBT SERVICE:							
Principal	-	-	230,430	(230,430)	-	-	-
Interest	-	-	15,370	(15,370)	-	-	-
	<u>-</u>	<u>-</u>	<u>245,800</u>	<u>(245,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 118,724,675</u>	<u>\$ 115,997,735</u>	<u>\$ 114,916,340</u>	<u>\$ (142,746)</u>	<u>\$ 114,773,594</u>	<u>\$ 1,224,141</u>	<u>\$ 106,549,907</u>

CITY OF ABILENE, TEXAS
Schedule of Delinquent Taxes Receivable - General Fund
September 30, 2024
With Comparative Totals for September 30, 2023

Exhibit D-5

<u>Roll Year</u>	<u>General Fund</u>	
	<u>2024</u>	<u>2023</u>
2013 and prior	\$ -	\$ 147,556
2014	146,271	33,952
2015	34,547	37,748
2016	47,524	50,744
2017	55,846	59,796
2018	54,062	59,616
2019	63,440	69,702
2020	76,261	66,110
2021	113,332	192,028
2022	244,804	788,054
2023	<u>1,065,321</u>	<u>-</u>
Total delinquent taxes receivable	1,901,408	1,505,306
Less: Allowance for uncollectible amounts	<u>(262,841)</u>	<u>(221,351)</u>
Delinquent taxes receivable, net	<u>\$ 1,638,567</u>	<u>\$ 1,283,955</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, 2024

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	\$ 2,648,329	\$ 2,651,938	\$ 931,944	\$ -	\$ 931,944	\$ (1,719,994)
Miscellaneous	7,060	7,060	22,575	-	22,575	15,515
Total Revenues	2,655,389	2,658,998	954,519	-	954,519	(1,704,479)
EXPENDITURES:						
Current:						
Infrastructure and Development	2,655,389	2,658,998	954,519	-	954,519	1,704,479
Total Expenditures	2,655,389	2,658,998	954,519	-	954,519	1,704,479
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
FUND BALANCE BEGINNING OF YEAR	3,604	3,604	3,604	-	3,604	-
FUND BALANCE AT END OF YEAR	\$ 3,604	\$ 3,604	\$ 3,604	\$ -	\$ 3,604	\$ -

CITY OF ABILENE, TEXAS
Home Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2024

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:						
Charges for services	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ (9,000)
Intergovernmental revenues	506,712	506,712	376,123	-	376,123	(130,589)
Total Revenues	515,712	515,712	376,123	-	376,123	(139,589)
EXPENDITURES:						
Current:						
Infrastructure and Development	515,712	515,712	376,123	-	376,123	139,589
Total Expenditures	515,712	515,712	376,123	-	376,123	139,589
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
FUND BALANCE BEGINNING OF YEAR	47,804	47,804	47,804	-	47,804	-
FUND BALANCE AT END OF YEAR	\$ 47,804	\$ 47,804	\$ 47,804	\$ -	\$ 47,804	\$ -

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, 2024

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	\$ 293,000	\$ 292,520	\$ 308,539	\$ -	\$ 308,539	\$ 16,019
Charges for services	812,370	564,645	525,375	-	525,375	(39,270)
Intergovernmental revenues	3,583,080	3,639,930	2,921,878	-	2,921,878	(718,052)
Donations	-	-	5,110	-	5,110	5,110
Miscellaneous	204,950	165,501	129,397	-	129,397	(36,104)
Total Revenues	4,893,400	4,662,596	3,890,299	-	3,890,299	(772,297)
EXPENDITURES:						
Current:						
Public Safety	6,631,931	6,362,169	5,417,353	-	5,417,353	944,816
Total Expenditures	6,631,931	6,362,169	5,417,353	-	5,417,353	944,816
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,738,531)	(1,699,573)	(1,527,054)	-	(1,527,054)	172,519
OTHER FINANCING SOURCES (USES):						
Transfer In	1,610,000	1,610,000	1,610,001	-	1,610,001	1
Transfer out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,610,000	1,610,000	1,610,001	-	1,610,001	1
NET CHANGE IN FUND BALANCE	(128,531)	(89,573)	82,947	-	82,947	172,520
FUND BALANCE BEGINNING OF YEAR	1,143,951	1,143,951	1,143,951	-	1,143,951	-
FUND BALANCE AT END OF YEAR	\$ 1,015,420	\$ 1,054,378	\$ 1,226,898	\$ -	\$ 1,226,898	\$ 172,520

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, 2024

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	\$ 359,404	\$ 414,225	\$ 327,916	\$ -	\$ 327,916	\$ (86,309)
Total Revenues	359,404	414,225	327,916	-	327,916	(86,309)
EXPENDITURES:						
Current:						
Infrastructure and Development	359,404	414,225	327,457	-	327,457	86,768
Total Expenditures	359,404	414,225	327,457	-	327,457	86,768
NET CHANGE IN FUND BALANCE	-	-	459	-	459	459
FUND BALANCE BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ 459	\$ -	\$ 459	\$ 459

CITY OF ABILENE, TEXAS
Court Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2024

Exhibit D-10

	Budgeted Amounts		Actual Amounts			Variance with
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Final Budget- Positive (Negative)
REVENUES:						
Fines and forfeitures	\$ 169,470	\$ 136,070	\$ 139,142	\$ -	\$ 139,142	\$ 3,072
Investment earnings net of change in fair value of investments	-	-	48,275	-	48,275	48,275
Total Revenues	169,470	136,070	187,417	-	187,417	51,347
EXPENDITURES:						
Current:						
General Services and Administration	108,800	108,800	14,075	-	14,075	94,725
Total Expenditures	108,800	108,800	14,075	-	14,075	94,725
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	60,670	27,270	173,342	-	173,342	146,072
OTHER FINANCING SOURCES (USES):						
Transfer Out	-	-	(74,903)	-	(74,903)	(74,903)
Total Other Financing Sources (Uses)	-	-	(74,903)	-	(74,903)	(74,903)
NET CHANGE IN FUND BALANCE	60,670	27,270	98,439	-	98,439	71,169
FUND BALANCE BEGINNING OF YEAR	859,087	859,087	859,087	-	859,087	-
FUND BALANCE AT END OF YEAR	\$ 919,757	\$ 886,357	\$ 957,526	\$ -	\$ 957,526	\$ 71,169

CITY OF ABILENE, TEXAS
Seized Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2024

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	\$ -	\$ 25,755	\$ 51,630	\$ -	\$ 51,630	\$ 25,875
Investment earnings net of change in fair value of investments	-	-	18,217	-	18,217	18,217
Total Revenues	-	25,755	69,847	-	69,847	44,092
EXPENDITURES:						
Current:						
Public Safety	128,000	128,000	32,201	-	32,201	95,799
Debt Service						
Principal	-	-	20,530	(20,530)	-	-
Interest	-	-	470	(470)	-	-
Capital outlay	38,000	38,000	8,070	-	8,070	29,930
Total Expenditures	166,000	166,000	61,271	(21,000)	40,271	125,729
NET CHANGE IN FUND BALANCE	(166,000)	(140,245)	8,576	21,000	29,576	169,821
FUND BALANCE BEGINNING OF YEAR	345,304	345,304	345,304	-	345,304	-
FUND BALANCE AT END OF YEAR	<u>\$ 179,304</u>	<u>\$ 205,059</u>	<u>\$ 353,880</u>	<u>\$ 21,000</u>	<u>\$ 374,880</u>	<u>\$ 169,821</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, 2024

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	\$ 4,910,000	\$ 4,880,000	\$ 4,856,398	\$ -	\$ 4,856,398	\$ (23,602)
Total Revenues	4,910,000	4,880,000	4,856,398	-	4,856,398	(23,602)
EXPENDITURES:						
Current:						
General Services and Administration	4,820,000	4,934,007	3,864,853	-	3,864,853	1,069,154
Total Expenditures	4,820,000	4,934,007	3,864,853	-	3,864,853	1,069,154
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	90,000	(54,007)	991,545	-	991,545	1,045,552
OTHER FINANCING SOURCES (USES):						
Transfer out	-	-	(538,691)	-	(538,691)	(538,691)
Total Other Financing Sources (Uses)	-	-	(538,691)	-	(538,691)	(538,691)
NET CHANGE IN FUND BALANCE	90,000	(54,007)	452,854	-	452,854	506,861
FUND BALANCE BEGINNING OF YEAR	1,485,502	1,485,502	2,705,448	-	2,705,448	-
FUND BALANCE AT END OF YEAR	<u>\$ 1,575,502</u>	<u>\$ 1,431,495</u>	<u>\$ 3,158,302</u>	<u>\$ -</u>	<u>\$ 3,158,302</u>	<u>\$ 506,861</u>

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, 2024

Exhibit D-13

	Budgeted Amounts		Actual Amounts			Variance with
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Final Budget- Positive (Negative)
REVENUES:						
Intergovernmental revenue	\$ -	\$ 458,394	\$ 547,591	\$ -	\$ 547,591	\$ 89,197
Investment earnings net of change in fair value of investments	14,750	14,750	28,190	-	28,190	13,440
Interest income leases	-	-	8,398	(8,398)	-	-
Miscellaneous	108,000	108,000	92,990	8,398	101,388	(6,612)
Total Revenues	122,750	581,144	677,169	-	677,169	96,025
EXPENDITURES:						
Current:						
General Services and Administration	-	2,384,878	962,712	950,001	1,912,713	472,165
Total Expenditures	-	2,384,878	962,712	950,001	1,912,713	472,165
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	122,750	(1,803,734)	(285,543)	(950,001)	(1,235,544)	568,190
OTHER FINANCING SOURCES (USES):						
Transfers in	-	2,632,948	2,646,697	-	2,646,697	13,749
Transfers out	-	-	(470,300)	-	(470,300)	(470,300)
Total other financing sources (uses)	-	2,632,948	2,176,397	-	2,176,397	(456,551)
NET CHANGE IN FUND BALANCE	122,750	829,214	1,890,854	(950,001)	940,853	111,639
FUND BALANCE BEGINNING OF YEAR	459,988	459,988	459,988	-	459,988	-
FUND BALANCE AT END OF YEAR	\$ 582,738	\$ 1,289,202	\$ 2,350,842	\$ (950,001)	\$ 1,400,841	\$ 111,639

CITY OF ABILENE, TEXAS
Street Maintenance Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2024

Exhibit D-14

	Budgeted Amounts		Actual Amounts			Variance with
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Final Budget- Positive (Negative)
REVENUES:						
Charges for services	\$ 7,271,850	\$ 7,256,450	\$ 7,225,969	\$ -	\$ 7,225,969	\$ (30,481)
Investment earnings net of change in fair value of investments	79,570	200,000	252,672	-	252,672	52,672
Donations and contributions	-	1,657,300	1,657,299	-	1,657,299	(1)
Total Revenues	7,351,420	9,113,750	9,135,940	-	9,135,940	22,190
EXPENDITURES:						
Current:						
Infrastructure and Development	15,693,900	16,881,035	787,769	-	787,769	16,093,266
Total Expenditures	15,693,900	16,881,035	787,769	-	787,769	16,093,266
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(8,342,480)	(7,767,285)	8,348,171	-	8,348,171	16,115,456
OTHER FINANCING SOURCES (USES):						
Transfer In	5,340,900	4,840,900	4,840,900	-	4,840,900	-
Transfer out	-	-	(15,899,880)	-	(15,899,880)	(15,899,880)
Total Other Financing Sources (Uses)	5,340,900	4,840,900	(11,058,980)	-	(11,058,980)	(15,899,880)
NET CHANGE IN FUND BALANCE	(3,001,580)	(2,926,385)	(2,710,809)	-	(2,710,809)	215,576
FUND BALANCE BEGINNING OF YEAR	6,075,285	6,075,285	6,075,285	-	6,075,285	-
FUND BALANCE AT END OF YEAR	\$ 3,073,705	\$ 3,148,900	\$ 3,364,476	\$ -	\$ 3,364,476	\$ 215,576

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, 2024

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	\$ 12,245,360	\$ 12,245,360	\$ 12,233,126	\$ -	\$ 12,233,126	\$ (12,234)
Investment earnings net of change in fair value of investments	209,860	238,225	273,394	-	273,394	35,169
Miscellaneous	-	-	12,510	-	12,510	12,510
Total Revenues	12,455,220	12,483,585	12,519,030	-	12,519,030	35,445
EXPENDITURES:						
Debt Service:						
Principal	7,850,000	7,850,000	7,850,000	-	7,850,000	-
Interest	5,343,990	5,343,990	5,343,925	-	5,343,925	65
Fees and other charges	212,900	239,630	233,670	-	233,670	5,960
Total Expenditures	13,406,890	13,433,620	13,427,595	-	13,427,595	6,025
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(951,670)	(950,035)	(908,565)	-	(908,565)	41,470
OTHER FINANCING SOURCES (USES):						
Transfer in	548,680	1,018,480	1,021,360	-	1,021,360	2,880
Total Other Financing Sources (Uses)	548,680	1,018,480	1,021,360	-	1,021,360	2,880
NET CHANGE IN FUND BALANCE	(402,990)	68,445	112,795	-	112,795	44,350
FUND BALANCE BEGINNING OF YEAR	3,034,402	3,034,402	3,034,402	-	3,034,402	-
FUND BALANCE AT END OF YEAR	\$ 2,631,412	\$ 3,102,847	\$ 3,147,197	\$ -	\$ 3,147,197	\$ 44,350

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, 2024

Exhibit E-1

	2024					
	Operating	Debt Service	Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Funds
CURRENT ASSETS:						
Cash and cash equivalents	\$ 19,362,108	\$ -	\$ 14,573,618	\$ -	\$ -	\$ 33,935,726
Investments	6,248,058	-	4,708,625	-	-	10,956,683
Accounts and lease receivable	11,214,555	-	385,953	7,166	-	11,607,674
Less allowance for uncollectibles	(867,824)	-	-	-	-	(867,824)
Due from other governments	-	-	-	-	-	-
Prepaid items	34,920	-	-	-	-	34,920
Inventories	1,585,597	-	-	-	-	1,585,597
Restricted assets:						
Cash and cash equivalents	-	1,835,825	-	3,400,359	8,207,381	13,443,565
Investments	-	590,799	-	-	-	590,799
Total Current Assets	37,577,414	2,426,624	19,668,196	3,407,525	8,207,381	71,287,140
NONCURRENT ASSETS:						
Lease receivable	93,385	-	-	-	-	93,385
Capital assets:						
Construction in progress	22,927,204	-	-	-	-	22,927,204
Land	1,260,204	-	-	-	-	1,260,204
Building and improvements	567,922,614	-	-	-	-	567,922,614
Machinery and equipment	4,517,174	-	-	-	-	4,517,174
Intangible assets	31,461,175	-	-	-	-	31,461,175
Accumulated depreciation	(199,736,213)	-	-	-	-	(199,736,213)
Net Capital Assets	428,352,158	-	-	-	-	428,352,158
Total Noncurrent Assets	428,445,543	-	-	-	-	428,445,543
TOTAL ASSETS	466,022,957	2,426,624	19,668,196	3,407,525	8,207,381	499,732,683
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred outflows of resources	6,923,404	-	-	-	-	6,923,404
CURRENT LIABILITIES:						
Accounts payable	1,648,974	-	982,695	-	734,816	3,366,485
Retainage payable	-	-	418,518	-	394,392	812,910
Accrued expenses	293,839	-	-	-	-	293,839
Compensated absences	158,170	-	-	-	-	158,170
Accrued interest	818,578	-	-	-	-	818,578
Due to other funds	4,017	-	-	-	-	4,017
Other deposits and liabilities	262,773	-	-	-	-	262,773
Bonds payable	10,655,000	-	-	-	-	10,655,000
Arbitrage rebate liability	168,201	-	-	-	-	168,201
Total Current Liabilities Payable from Current Assets	14,009,552	-	1,401,213	-	1,129,208	16,539,973
NONCURRENT LIABILITIES:						
Compensated absences	339,275	-	-	-	-	339,275
Unearned revenue	-	-	385,961	-	-	385,961
Arbitrage rebate liability	111,815	-	-	-	-	111,815
Bonds payable	209,979,448	-	-	-	-	209,979,448
Other post employment benefits liability	575,313	-	-	-	-	575,313
Net pension liability	2,463,498	-	-	-	-	2,463,498
Total Noncurrent Liabilities	213,469,349	-	385,961	-	-	213,855,310
TOTAL LIABILITIES	227,478,901	-	1,787,174	-	1,129,208	230,395,283
DEFERRED INFLOWS OF RESOURCES:						
Deferred inflows of resources	516,297	-	-	-	-	516,297
NET POSITION:						
Net investment in capital assets	212,572,012	-	-	3,407,525	7,078,173	223,057,710
Restricted for debt service	-	2,426,624	-	-	-	2,426,624
Restricted for capital projects	-	-	-	-	-	-
Unrestricted	32,379,151	-	17,881,022	-	-	50,260,173
TOTAL NET POSITION	\$ 244,951,163	\$ 2,426,624	\$ 17,881,022	\$ 3,407,525	\$ 7,078,173	\$ 275,744,507

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, 2024

Exhibit E-2

	2024					
	Operating	Debt Service	Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
OPERATING REVENUES:						
Charges for services	\$ 72,174,599	\$ -	\$ -	\$ -	\$ -	\$ 72,174,599
Other	36,700	-	-	-	-	36,700
Total Operating Revenues	72,211,299	-	-	-	-	72,211,299
OPERATING EXPENSES:						
Personnel services	12,579,232	-	-	-	-	12,579,232
Supplies	8,152,868	-	-	-	-	8,152,868
Purchased services	8,946,146	-	39,047	-	-	8,985,193
Other services and charges	16,816,969	-	999,414	-	524	17,816,907
Depreciation	12,993,667	-	-	-	-	12,993,667
Total Operating Expenses	59,488,882	-	1,038,461	-	524	60,527,867
OPERATING INCOME (LOSS)	12,722,417	-	(1,038,461)	-	(524)	11,683,432
NON-OPERATING REVENUES (EXPENSES):						
Investment earnings	1,226,666	155,751	1,078,202	92,304	572,591	3,125,514
Interest income leases	2,093	-	-	-	-	2,093
Rents and royalties	118,027	-	-	-	-	118,027
Net gain (loss) on disposal of assets	(34,566)	-	1,127,699	-	-	1,093,133
Interest expense and fees	(6,519,455)	(8,110)	-	-	-	(6,527,565)
Miscellaneous revenue	376,422	-	-	-	-	376,422
Total Non-Operating Revenues (Expenses)	(4,830,813)	147,641	2,205,901	92,304	572,591	(1,812,376)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	7,891,604	147,641	1,167,440	92,304	572,067	9,871,056
CAPITAL CONTRIBUTIONS AND TRANSFERS:						
Capital Contributions	8,899,580	-	-	-	-	8,899,580
Transfers out	(242,770)	-	-	-	-	(242,770)
Interfund transfers	4,130,537	77	1,721,991	-	(5,852,605)	-
Net Contributions and Transfers	12,787,347	77	1,721,991	-	(5,852,605)	8,656,810
CHANGE IN NET POSITION	20,678,951	147,718	2,889,431	92,304	(5,280,538)	18,527,866
NET POSITION, BEGINNING OF YEAR	224,272,212	2,278,906	14,991,591	3,315,221	12,358,711	257,216,641
NET POSITION, END OF YEAR	\$ 244,951,163	\$ 2,426,624	\$ 17,881,022	\$ 3,407,525	\$ 7,078,173	\$ 275,744,507

CITY OF ABILENE, TEXAS
Business Type Activities - Major Fund
Combining Schedule of Cash Flows for
Water and Sewer Fund
Year Ended September 30, 2024

Exhibit E-3
Page 1

	2024					
	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	\$ 72,374,543	\$ -	\$ 2,055	\$ -	\$ -	\$ 72,376,598
Payments to suppliers	(34,535,030)	(1,300)	(320,851)	(60)	(1,429,531)	(36,286,772)
Payments to employees	(12,577,022)	-	-	-	-	(12,577,022)
Net cash provided (used) by operating activities	25,262,491	(1,300)	(318,796)	(60)	(1,429,531)	23,512,804
NONCAPITAL FINANCING ACTIVITIES:						
Transfers out	(242,770)	-	-	-	-	(242,770)
Other noncapital financing receipts (payments)	496,542	-	-	-	-	496,542
Net cash provided by noncapital financing activities	253,772	-	-	-	-	253,772
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Principal paid on bonds	(10,715,000)	-	-	-	-	(10,715,000)
Interest and paying agent fees	(7,068,452)	(8,033)	-	-	-	(7,076,485)
Acquisition and construction of capital assets	(12,525,718)	-	1,721,991	-	(4,723,397)	(15,527,124)
Proceeds from sale of capital assets	-	-	1,127,699	-	-	1,127,699
Net cash provided (used) by capital and related financing activities	(30,309,170)	(8,033)	2,849,690	-	(4,723,397)	(32,190,910)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Cash withdrawn from pooled investments	4,088,331	217,791	862,656	-	-	5,168,778
Interest on investments	1,226,666	155,751	1,078,202	92,304	572,591	3,125,514
Net cash provided by investing activities	5,314,997	373,542	1,940,858	92,304	572,591	8,294,292
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	522,090	364,209	4,471,752	92,244	(5,580,337)	(130,042)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	18,840,018	1,471,616	10,101,866	3,308,115	13,787,718	47,509,333
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 19,362,108</u>	<u>\$ 1,835,825</u>	<u>\$ 14,573,618</u>	<u>\$ 3,400,359</u>	<u>\$ 8,207,381</u>	<u>\$ 47,379,291</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Current assets:						
Cash and cash equivalents	\$ 19,362,108	\$ -	\$ 14,573,618	\$ -	\$ -	\$ 33,935,726
Restricted assets - cash and cash equivalents	-	1,835,825	-	3,400,359	8,207,381	13,443,565
	<u>\$ 19,362,108</u>	<u>\$ 1,835,825</u>	<u>\$ 14,573,618</u>	<u>\$ 3,400,359</u>	<u>\$ 8,207,381</u>	<u>\$ 47,379,291</u>

CITY OF ABILENE, TEXAS
Business Type Activities - Major Fund
Combining Schedule of Cash Flows for
Water and Sewer Fund
Year Ended September 30, 2024

Exhibit E-3
Page 2

	2024					
	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)	\$ 12,722,417	\$ -	\$ (1,038,461)	\$ -	\$ (524)	\$ 11,683,432
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	12,993,667	-	-	-	-	12,993,667
Changes in assets, deferred outflows and liabilities:						
(Increase) decrease in:						
Accounts receivable	130,944	-	2,055	(60)	-	132,939
Inventory	(171,613)	-	-	-	-	(171,613)
Lease receivable	32,300	-	-	-	-	32,300
Deferred outflow of resources	1,671,242	-	-	-	-	1,671,242
Increase (decrease) in:						
Accounts payable and other payables	(652,148)	(1,300)	717,610	-	(1,429,007)	(1,364,845)
Accrued expenses	106,218	-	-	-	-	106,218
Compensated absences	83,465	-	-	-	-	83,465
Other deposits and liabilities	98,496	-	-	-	-	98,496
Other post employment benefits liability	41,666	-	-	-	-	41,666
Net pension liability	(1,811,438)	-	-	-	-	(1,811,438)
Deferred inflows of resources	17,275	-	-	-	-	17,275
Net cash provided (used) by operating activities	<u>\$ 25,262,491</u>	<u>\$ (1,300)</u>	<u>\$ (318,796)</u>	<u>\$ (60)</u>	<u>\$ (1,429,531)</u>	<u>\$ 23,512,804</u>
NONCASH TRANSACTIONS:						
Capital contributions from developers	\$ 8,899,580	\$ -	\$ -	\$ -	\$ -	\$ 8,899,580
Capital contributions from other funds	4,130,537	77	1,721,991	-	-	5,852,605
Capital contributions to other funds	-	-	-	-	5,852,605	5,852,605
Capital asset acquisitions included in accounts payable	460	-	-	-	1,129,208	1,129,668

	2024		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
CURRENT ASSETS:			
Cash and cash equivalents	\$ 7,142	\$ 1,573,890	\$ 1,581,032
Investments	-	508,028	508,028
Accounts receivable	(2,660)	593,308	590,648
Less allowance for uncollectibles	-	(64,442)	(64,442)
Due from other governments	4,670,892	-	4,670,892
Inventories - materials and supplies	577,138	-	577,138
Total Current Assets	5,252,512	2,610,784	7,863,296
NONCURRENT ASSETS:			
Capital Assets:			
Land	384,238	-	384,238
Building and improvements	1,863,196	-	1,863,196
Machinery and equipment	7,587,917	-	7,587,917
Intangible assets	468,126	-	468,126
Accumulated depreciation	(8,646,145)	-	(8,646,145)
Net Capital Assets	1,657,332	-	1,657,332
Total Noncurrent Assets	1,657,332	-	1,657,332
TOTAL ASSETS	6,909,844	2,610,784	9,520,628
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows of resources	-	250,085	250,085
CURRENT LIABILITIES:			
Accounts payable	36,526	104,752	141,278
Accrued expenses	-	42,358	42,358
Compensated absences	-	7,187	7,187
Due to other funds	3,673,999	-	3,673,999
Other deposits and liabilities	-	396	396
Total Current Liabilities Payable from Current Assets	3,710,525	154,693	3,865,218
NON-CURRENT LIABILITIES:			
Compensated absenses	-	43,054	43,054
Other post employment benefits liability	-	71,746	71,746
Net pension liability	-	304,731	304,731
Total Non-Current Liabilities	-	419,531	419,531
Total Liabilities	3,710,525	574,224	4,284,749
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows of resources	-	46,775	46,775
NET POSITION:			
Net investment in capital assets	1,657,332	-	1,657,332
Unrestricted	1,541,987	2,239,870	3,781,857
TOTAL NET POSITION	\$ 3,199,319	\$ 2,239,870	\$ 5,439,189

CITY OF ABILENE, TEXAS
Combining Statement of Nonmajor Enterprise Fund Revenue,
Expenses and Changes In Net Position
Year Ended September 30, 2024

Exhibit E-5

	2024		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
OPERATING REVENUES:			
Charges for services	\$ 406,478	\$ 3,587,710	\$ 3,994,188
Total Operating Revenues	406,478	3,587,710	3,994,188
OPERATING EXPENSES:			
Personnel services	-	1,432,612	1,432,612
Supplies	522,365	200,672	723,037
Purchased services	3,038,991	75,463	3,114,454
Other services and charges	2,515,093	1,812,195	4,327,288
Depreciation	511,692	-	511,692
Total Operating Expenses	6,588,141	3,520,942	10,109,083
OPERATING INCOME (LOSS)	(6,181,663)	66,768	(6,114,895)
NON-OPERATING REVENUES (EXPENSES):			
Investment earnings	-	113,663	113,663
Intergovernmental revenue	3,528,339	-	3,528,339
Miscellaneous revenue	89,153	35,931	125,084
Total Non-Operating Revenues (Expenses)	3,617,492	149,594	3,767,086
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,564,171)	216,362	(2,347,809)
CAPITAL CONTRIBUTIONS AND TRANSFERS:			
Capital Contributions	39,735	-	39,735
Transfers in	2,096,780	-	2,096,780
Transfers out	-	(205,300)	(205,300)
Total Contributions and Transfers	2,136,515	(205,300)	1,931,215
CHANGE IN NET POSITION	(427,656)	11,062	(416,594)
NET POSITION, BEGINNING OF YEAR	3,626,975	2,228,808	5,855,783
NET POSITION, END OF YEAR	\$ 3,199,319	\$ 2,239,870	\$ 5,439,189

CITY OF ABILENE, TEXAS
Combining Statement of Nonmajor Enterprise Fund Cash Flows
Year Ended September 30, 2024

Exhibit E-6

	2024		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 423,030	\$ 3,473,305	\$ 3,896,335
Payments to suppliers	(6,821,799)	(2,001,511)	(8,823,310)
Payments to employees	-	(1,480,573)	(1,480,573)
Net cash used by operating activities	(6,398,769)	(8,779)	(6,407,548)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Intergovernmental receipts	1,318,533	-	1,318,533
Transfers in	2,096,780	-	2,096,780
Transfers out	-	(205,300)	(205,300)
Increase in due to other funds	2,917,774	-	2,917,774
Other noncapital financing receipts (payments)	89,153	35,931	125,084
Net cash provided (used) by noncapital financing activities	6,422,240	(169,369)	6,252,871
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(56,564)	-	(56,564)
Proceeds from capital grants	39,735	-	39,735
Net cash used by capital and related financing activities	(16,829)	-	(16,829)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash withdrawn from pooled investments	-	253,198	253,198
Interest on investments	-	113,663	113,663
Net cash provided by investing activities	-	366,861	366,861
NET INCREASE IN CASH AND CASH EQUIVALENTS	6,642	188,713	195,355
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	500	1,385,177	1,385,677
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 7,142	\$ 1,573,890	\$ 1,581,032
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (6,181,663)	\$ 66,768	\$ (6,114,895)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	511,692	-	511,692
Changes in assets, deferred outflows and liabilities:			
(Increase) decrease in:			
Accounts receivable	16,552	(114,405)	(97,853)
Inventory	(34,250)	-	(34,250)
Deferred outflow of resources	-	168,385	168,385
Increase (decrease) in:			
Accounts payable	(711,100)	68,627	(642,473)
Accrued expenses	-	18,192	18,192
Compensated absences	-	(8,228)	(8,228)
Other post employment benefits liability	-	5,040	5,040
Net pension liability	-	(219,126)	(219,126)
Deferred inflow of resources	-	5,968	5,968
Net cash provided (used) by operating activities	\$ (6,398,769)	\$ (8,779)	\$ (6,407,548)

CITY OF ABILENE, TEXAS
Enterprise Funds
Schedule of Operating Expenses for all Enterprise Funds
Year Ended September 30, 2024
With Comparative Totals for Year Ended September 30, 2023

Exhibit E-7
Page 1

	2024	2023
WATER AND SEWER:		
Water Utilities:		
Utility Special Services:		
Personnel services	\$ -	\$ 287,209
Other services and charges	10,994,758	9,297,680
	<u>10,994,758</u>	<u>9,584,889</u>
Water Administration:		
Personnel services	1,249,204	905,677
Supplies	21,328	21,726
Purchased services	1,048,958	1,580,776
Other services and charges	518,656	223,783
Depreciation	31,425	29,002
	<u>2,869,571</u>	<u>2,760,964</u>
Customer Service:		
Personnel services	1,031,548	807,493
Supplies	69,132	53,806
Purchased services	4,218	9,665
Other services and charges	1,051,432	893,141
	<u>2,156,330</u>	<u>1,764,105</u>
Water Production:		
Personnel services	625,520	610,567
Supplies	179,690	134,565
Purchased services	6,596,415	5,714,552
Other services and charges	791,391	1,455,659
Depreciation	1,511,420	1,359,315
	<u>9,704,436</u>	<u>9,274,658</u>
Water Treatment:		
Personnel services	1,879,729	1,695,158
Supplies	4,214,595	4,396,095
Purchased services	161	-
Other services and charges	931,280	814,405
Depreciation	3,030,336	3,028,055
	<u>10,056,101</u>	<u>9,933,713</u>
Water Distribution:		
Personnel services	3,906,348	3,660,024
Supplies	1,225,798	827,846
Purchased services	951,293	1,287,705
Other services and charges	1,505,648	1,182,128
Depreciation	3,954,556	3,468,725
	<u>11,543,643</u>	<u>10,426,428</u>
Wastewater:		
Personnel services	1,330,599	1,220,126
Supplies	152,925	148,759
Purchased services	209,512	403,260
Other services and charges	510,901	365,073
Depreciation	1,275,716	1,143,994
	<u>3,479,653</u>	<u>3,281,212</u>
Wastewater Treatment:		
Personnel services	1,406,753	1,335,988
Supplies	2,110,742	2,241,478
Purchased services	58,037	30,966
Other services and charges	1,161,614	1,188,266
Depreciation	3,016,079	3,009,898
	<u>7,753,225</u>	<u>7,806,596</u>

CITY OF ABILENE, TEXAS
Enterprise Funds
Schedule of Operating Expenses for all Enterprise Funds
Year Ended September 30, 2024
With Comparative Totals for Year Ended September 30, 2023

Exhibit E-7
Page 2

	2024	2023
WATER AND SEWER (CONT.):		
Environmental Lab:		
Personnel services	\$ 1,167,755	\$ 1,086,782
Supplies	178,658	185,523
Purchased services	124,704	111,687
Other services and charges	319,787	314,207
Depreciation	174,136	185,120
	<u>1,965,040</u>	<u>1,883,319</u>
Water Utility Capital Projects:		
Other services and charges	-	1,684,574
	<u>-</u>	<u>1,684,574</u>
Certification of Obligation Projects:		
Other services and charges	5,110	2,061
	<u>5,110</u>	<u>2,061</u>
Total Water and Sewer	<u>60,527,867</u>	<u>58,402,519</u>
AIRPORT:		
Personnel services	1,914,719	1,831,924
Supplies	241,242	393,262
Purchased services	162,653	171,765
Other services and charges	903,127	768,913
Depreciation	4,114,180	4,097,522
Total Airport	<u>7,335,921</u>	<u>7,263,386</u>
SOLID WASTE:		
Personnel services	5,108,951	4,794,065
Supplies	129,801	105,285
Purchased services	3,480,673	3,377,802
Other services and charges	7,037,964	6,331,710
Depreciation	287,517	271,291
Total Solid Waste	<u>16,044,906</u>	<u>14,880,153</u>
TRANSIT:		
Supplies	522,365	516,610
Purchased services	3,038,990	2,401,966
Other services and charges	2,515,093	2,668,875
Depreciation	511,693	547,970
Total Transit	<u>6,588,141</u>	<u>6,135,421</u>
STORMWATER:		
Personnel services	1,432,612	1,453,438
Supplies	200,672	149,639
Purchased services	75,463	18,876
Other services and charges	1,812,195	1,443,838
Total Stormwater	<u>3,520,942</u>	<u>3,065,791</u>
TOTAL OPERATING EXPENSES FOR ALL ENTERPRISE FUNDS	<u>\$ 94,017,777</u>	<u>\$ 89,747,270</u>

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Net Position
September 30, 2024

Exhibit E-8

	Fleet Services	Self-Insurance	Technology	Total Internal Service Funds
CURRENT ASSETS:				
Cash and cash equivalents	\$ 9,201,394	\$ 6,669,184	\$ 904,174	\$ 16,774,752
Investments	2,970,763	2,153,245	291,928	5,415,936
Accounts and lease receivable	1,000	28,595	-	29,595
Prepaid items	-	180,000	13,800	193,800
Inventories - materials and supplies	435,958	-	-	435,958
Total Current Assets	12,609,115	9,031,024	1,209,902	22,850,041
NONCURRENT ASSETS:				
Capital and right-to-use assets:				
Machinery and equipment	50,308,399	-	96,208	50,404,607
Lease asset	-	-	444,256	444,256
Subscription asset	-	-	7,946,886	7,946,886
Accumulated depreciation and amortization	(29,377,666)	-	(2,982,791)	(32,360,457)
Net Capital Assets	20,930,733	-	5,504,559	26,435,292
Total Noncurrent Assets	20,930,733	-	5,504,559	26,435,292
TOTAL ASSETS	33,539,848	9,031,024	6,714,461	49,285,333
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred outflows of resources	368,016	-	-	368,016
CURRENT LIABILITIES:				
Accounts payable	585,521	203,210	305,182	1,093,913
Accrued expenses	46,778	11,575	-	58,353
Compensated absences - current	33,878	1,964	-	35,842
Accrued interest	-	-	79,440	79,440
Lease liability	-	-	88,486	88,486
Subscription liability	-	-	1,561,674	1,561,674
Estimated liability claims	-	736,120	-	736,120
Estimated health claims	-	599,839	-	599,839
Total Current Liabilities	666,177	1,552,708	2,034,782	4,253,667
NON-CURRENT LIABILITIES:				
Compensated absences payable	46,242	16,258	-	62,500
Estimated liability claims	-	2,405,310	-	2,405,310
Lease liability	-	-	149,709	149,709
Subscription liability	-	-	1,678,937	1,678,937
Other post employment benefits liability	95,280	-	-	95,280
Net pension liability	562,405	-	-	562,405
Total Non-Current Liabilities	703,927	2,421,568	1,828,646	4,954,141
TOTAL LIABILITIES	1,370,104	3,974,276	3,863,428	9,207,808
DEFERRED INFLOWS OF RESOURCES:				
Deferred inflows of resources	69,435	-	-	69,435
NET POSITION:				
Net investment in capital assets	20,930,733	-	2,025,753	22,956,486
Unrestricted	11,537,592	5,056,748	825,280	17,419,620
TOTAL NET POSITION	\$ 32,468,325	\$ 5,056,748	\$ 2,851,033	\$ 40,376,106

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Net Position
Year Ended September 30, 2024

Exhibit E-9

	Fleet Services	Self-Insurance	Technology	Total Internal Service Funds
OPERATING REVENUES:				
Charges for services	\$ 12,039,471	\$ 15,249,119	\$ 6,512,406	\$ 33,800,996
Total Operating Revenues	12,039,471	15,249,119	6,512,406	33,800,996
OPERATING EXPENSES:				
Personnel services	2,120,893	574,851	-	2,695,744
Supplies	4,320,792	23,638	561,695	4,906,125
Purchased services	913,146	275,481	3,339,452	4,528,079
Other services and charges	374,132	15,924,557	1,108,135	17,406,824
Depreciation	2,421,046	-	2,265,170	4,686,216
Total Operating Expenses	10,150,009	16,798,527	7,274,452	34,222,988
OPERATING INCOME (LOSS)	1,889,462	(1,549,408)	(762,046)	(421,992)
NON-OPERATING REVENUES (EXPENSES):				
Investment earnings	523,972	374,907	33,728	932,607
Intergovernmental revenue	60	-	-	60
Net gain (loss) on disposal of assets	(107,729)	-	-	(107,729)
Interest expense and fees	-	-	(102,611)	(102,611)
Miscellaneous revenue	59,734	2,414,965	3,419	2,478,118
Total Non-Operating Revenues (Expenses)	476,037	2,789,872	(65,464)	3,200,445
INCOME (LOSS) BEFORE TRANSFERS	2,365,499	1,240,464	(827,510)	2,778,453
CONTRIBUTIONS AND TRANSFERS:				
Transfers in	526,500	200,000	696,748	1,423,248
Transfers out	-	(60,052)	-	(60,052)
Net Contributions and Transfers	526,500	139,948	696,748	1,363,196
CHANGE IN NET POSITION	2,891,999	1,380,412	(130,762)	4,141,649
NET POSITION, BEGINNING OF YEAR	29,576,326	3,676,336	2,981,795	36,234,457
NET POSITION, END OF YEAR	\$ 32,468,325	\$ 5,056,748	\$ 2,851,033	\$ 40,376,106

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2024

Exhibit E-10

	Fleet Services	Self-Insurance	Technology	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from interfund services provided	\$ 12,038,471	\$ 15,220,524	\$ 6,512,406	\$ 33,771,401
Payments to suppliers	(3,988,762)	(3,745,945)	(4,134,397)	(11,869,104)
Payments to employees	(2,180,278)	(573,730)	-	(2,754,008)
Payments for loss claims	-	(12,926,816)	-	(12,926,816)
Net cash provided (used) by operating activities	5,869,431	(2,025,967)	2,378,009	6,221,473
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in	526,500	200,000	696,748	1,423,248
Transfers out	-	(60,052)	-	(60,052)
Other noncapital financing receipts (payments)	59,794	2,414,965	3,419	2,478,178
Net cash provided by noncapital financing activities	586,294	2,554,913	700,167	3,841,374
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal paid	-	-	(1,929,807)	(1,929,807)
Interest expense	-	-	(102,611)	(102,611)
Acquisition and construction of capital assets	(4,596,977)	-	(1,261,700)	(5,858,677)
Proceeds from sale of equipment	435,468	-	-	435,468
Net cash used by capital and related financing activities	(4,161,509)	-	(3,294,118)	(7,455,627)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Cash from (paid to) pooled investments	347,406	655,739	197,043	1,200,188
Interest on investments	523,971	374,907	33,728	932,606
Net cash provided by investing activities	871,377	1,030,646	230,771	2,132,794
NET INCREASE IN CASH AND CASH EQUIVALENTS	3,165,593	1,559,592	14,829	4,740,014
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	6,035,801	5,109,592	889,345	12,034,738
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 9,201,394	\$ 6,669,184	\$ 904,174	\$ 16,774,752
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ 1,889,462	\$ (1,549,408)	\$ (762,046)	\$ (421,992)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	2,421,046	-	2,265,170	4,686,216
Changes in assets, deferred outflows, liabilities and deferred inflows:				
(Increase) decrease in:				
Accounts receivable	(1,000)	(28,595)	-	(29,595)
Prepaid items	980,000	17,000	560,182	1,557,182
Inventory	80,522	-	-	80,522
Deferred outflow of resources	246,985	-	-	246,985
Increase (decrease) in:				
Accounts payable	542,456	(40,158)	244,775	747,073
Accrued expense	16,330	2,599	69,928	88,857
Compensated absences	12,017	1,121	-	13,138
Estimated liability claims	-	(267,244)	-	(267,244)
Estimated health claims	-	(161,282)	-	(161,282)
Other post employment benefits liability	7,728	-	-	7,728
Net pension liability	(335,993)	-	-	(335,993)
Deferred inflow of resources	9,878	-	-	9,878
Net cash provided (used) by operating activities	\$ 5,869,431	\$ (2,025,967)	\$ 2,378,009	\$ 6,221,473
NONCASH TRANSACTIONS:				
Capital lease and subscription issuance	-	-	4,136,499	4,136,499



FIDUCIARY FUNDS





	9-1-1 Emergency Communication District	Abilene- Taylor County Events Venue District	Total 2024
<u>ASSETS</u>			
Cash and cash equivalents	\$ 3,729,668	\$ 162,902	\$ 3,892,570
Pooled Investments	1,204,059	-	1,204,059
Accounts receivable	180,578	104,442	285,020
TOTAL ASSETS	5,114,305	267,344	5,381,649
<u>LIABILITIES</u>			
Accounts payable	245,552	205,060	450,612
Unearned revenues	1,082,798	-	
TOTAL LIABILITIES	1,328,350	205,060	450,612
<u>NET POSITION</u>			
Restricted for:			
Other organizations and governments	3,785,955	62,284	3,848,239
TOTAL NET POSITION	\$ 3,785,955	\$ 62,284	\$ 4,931,037

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

CITY OF ABILENE, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
Year ended September 30, 2024

Exhibit F-2

	9-1-1 Emergency Communication District	Abilene Taylor County Events Venue District	Total 2024
ADDITIONS			
Investment earnings net of change in fair value of investments	\$ 258,520	\$ 11,540	\$ 270,060
Hotel occupancy tax	-	1,294,924	1,294,924
Fees collected for other governments	2,313,587	-	2,313,587
Total additions	2,572,107	1,306,464	3,878,571
DEDUCTIONS			
Administrative expenses	3,620,065	25,992	3,646,057
Tax collections disbursed to other organizations	-	1,153,197	1,153,197
Other disbursements	-	101,489	101,489
Total deductions	3,620,065	1,280,678	4,900,743
Change in net position	(1,047,958)	25,786	(1,022,172)
Net position, beginning of year	4,833,913	36,498	4,870,411
Net position, end of year	\$ 3,785,955	\$ 62,284	\$ 3,848,239

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

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, 2024

	Date of Issue*	Interest Rate - %	True Interest Cost
		Coupon	
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
General obligation - 2023	5-1-23	4.00, 5.00	3.7480
General obligation - 2024	3-1-24	4.00, 5.00	3.7410
Total General Obligation Bonds			
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
Certificates of Obligation - 2023 Series	5-1-23	4.00, 5.00	3.7000
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 9-30-24	Bond Principal Payable 9-30-24
		Prior Years	Year Ended 9-30-24		
2-15-27/17	\$ 1,070,000	\$ 920,000	\$ 50,000	\$ 8,750	\$ 150,000
2-15-27/25	13,820,000	12,935,000	580,000	43,922	885,000
2-15-28/25	21,115,000	17,870,000	965,000	150,503	3,245,000
2-15-29/25	13,895,000	9,730,000	1,010,000	186,800	4,165,000
2-15-36/25	25,765,000	8,110,000	1,125,000	712,600	17,655,000
2-15-37/26	13,660,000	3,360,000	550,000	528,750	10,300,000
2-15-26	830,000	680,000	80,000	8,350	150,000
2-15-38/28	4,880,000	1,040,000	195,000	171,875	3,840,000
2-15-40/29	7,315,000	800,000	270,000	283,150	6,515,000
2-15-35/31	13,255,000	870,000	220,000	227,899	12,385,000
2-15-43/33	7,320,000	145,000	145,000	432,786	7,175,000
2-15-44/34	39,390,000	-	-	-	39,390,000
	<u>162,315,000</u>	<u>56,460,000</u>	<u>5,190,000</u>	<u>2,755,385</u>	<u>105,855,000</u>
2-15-35/25	1,955,000	895,000	100,000	37,713	1,060,000
2-15-31/25	2,000,000	1,075,000	135,000	23,825	925,000
2-15-37/26	7,830,000	1,945,000	315,000	302,125	5,885,000
2-15-39/28	10,215,000	1,910,000	405,000	350,825	8,305,000
2-15-39/28	1,615,000	300,000	65,000	52,925	1,315,000
2-15-40/29	10,745,000	1,635,000	525,000	408,025	9,110,000
2-15-41/30	19,900,000	1,415,000	725,000	784,625	18,485,000
2-15-38/26	6,000,000	235,000	235,000	235,300	5,765,000
2-15-43/33	7,255,000	155,000	155,000	393,175	7,100,000
	<u>67,515,000</u>	<u>9,565,000</u>	<u>2,660,000</u>	<u>2,588,538</u>	<u>57,950,000</u>
	<u>\$ 229,830,000</u>	<u>\$ 66,025,000</u>	<u>\$ 7,850,000</u>	<u>\$ 5,343,923</u>	<u>\$ 163,805,000</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.	155
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue sources, sales and property tax.	169
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.	178
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.	184
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.	188

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, 2024
(accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018*	2019
Governmental activities					
Net investment in capital assets	\$ 169,593,848	\$ 184,493,119	\$ 192,230,299	\$ 202,019,892	\$ 207,790,259
Restricted	6,289,487	5,964,816	7,726,478	8,331,620	7,547,184
Unrestricted	(3,851,175)	(10,212,143)	(20,714,237)	(21,305,560)	(22,958,273)
Total governmental activities net position	<u>\$ 172,032,160</u>	<u>\$ 180,245,792</u>	<u>\$ 179,242,540</u>	<u>\$ 189,045,952</u>	<u>\$ 192,379,170</u>
Business-type activities					
Net investment in capital assets	\$ 141,042,489	\$ 154,439,154	\$ 170,683,229	\$ 175,803,351	\$ 165,326,998
Restricted	714,753	703,327	721,851	893,602	1,543,876
Unrestricted	48,544,771	45,665,075	43,860,530	46,200,131	44,085,358
Total business-type activities net position	<u>\$ 190,302,013</u>	<u>\$ 200,807,556</u>	<u>\$ 215,265,610</u>	<u>\$ 222,897,084</u>	<u>\$ 210,956,232</u>
Primary government					
Net investment in capital assets	\$ 310,636,337	\$ 338,932,273	\$ 362,913,528	\$ 377,823,243	\$ 373,117,257
Restricted	7,004,240	6,668,143	8,448,329	9,225,222	9,091,060
Unrestricted	44,693,596	35,452,932	23,146,293	24,894,571	21,127,085
Total primary government net position	<u>\$ 362,334,173</u>	<u>\$ 381,053,348</u>	<u>\$ 394,508,150</u>	<u>\$ 411,943,036</u>	<u>\$ 403,335,402</u>

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

* 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				
2020	2021	2022**	2023	2024
\$ 213,719,970	\$ 217,431,274	\$ 161,966,603	\$ 194,078,213	\$ 215,482,469
8,669,033	9,686,492	15,802,878	9,536,520	13,342,743
(26,402,223)	6,522,958	3,006,865	2,493,427	(11,188,628)
<u>\$ 195,986,780</u>	<u>\$ 233,640,724</u>	<u>\$ 180,776,346</u>	<u>\$ 206,108,160</u>	<u>\$ 217,636,584</u>
\$ 175,633,219	\$ 185,339,597	\$ 268,634,356	\$ 284,393,972	\$ 300,230,338
1,711,202	1,733,771	6,791,803	4,762,759	5,552,547
41,849,791	49,845,509	58,264,540	64,386,802	64,954,965
<u>\$ 219,194,212</u>	<u>\$ 236,918,877</u>	<u>\$ 333,690,699</u>	<u>\$ 353,543,533</u>	<u>\$ 370,737,850</u>
\$ 389,353,189	\$ 402,770,871	\$ 430,600,959	\$ 478,472,185	\$ 515,712,807
10,380,235	11,420,263	22,594,681	14,299,279	18,895,290
15,447,568	56,368,467	61,271,405	66,880,229	53,766,337
<u>\$ 415,180,992</u>	<u>\$ 470,559,601</u>	<u>\$ 514,467,045</u>	<u>\$ 559,651,693</u>	<u>\$ 588,374,434</u>

CITY OF ABILENE, TEXAS
Changes in Net Position
Last Ten Fiscal Years
September 30, 2024
(accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
Expenses					
Governmental activities:					
General Services and Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure and Development	-	-	-	-	-
Public Safety	-	-	-	-	-
General government	1,780,202	2,647,970	5,697,500	5,914,985	8,590,172
Human Resources	2,441,120	3,141,605	3,244,011	1,232,748	1,498,469
Finance	9,056,563	9,135,461	9,271,167	6,871,287	8,636,167
Planning and development services	4,234,015	3,744,623	3,631,386	3,164,675	3,498,420
Economic development	256,639	381,635	319,717	-	-
Public works	10,863,395	9,932,350	10,738,983	11,701,793	12,684,946
Information Technology	-	-	1,362,684	2,895,988	2,932,499
Police	25,598,660	30,268,503	31,331,115	29,328,073	33,377,601
Fire	22,488,941	23,706,150	23,581,018	23,026,603	26,858,049
Transportation Services	4,794,921	5,198,433	5,651,388	5,669,644	6,122,895
Library Services	-	-	-	-	-
Community services	17,324,550	21,174,094	19,283,594	13,677,953	15,958,485
Health	-	-	-	4,387,574	4,784,731
General Services	-	-	-	-	-
Interest and fees on long-term debt	3,170,378	3,198,611	3,288,053	4,098,430	3,940,312
Total governmental activities expenses	102,009,384	112,529,435	117,400,616	111,969,753	128,882,746
Business-type activities:					
Water and Sewer Services	35,975,514	39,557,921	40,815,109	50,992,841	65,594,968
Airport **	-	-	-	-	-
Solid waste services	10,317,053	11,276,692	11,457,655	10,725,040	12,335,938
Non-major funds	5,867,430	6,286,285	6,581,441	6,393,837	6,866,977
Total business-type activities expenses	52,159,997	57,120,898	58,854,205	68,111,718	84,797,883
Total primary government expenses	\$ 154,169,381	\$ 169,650,333	\$ 176,254,821	\$ 180,081,471	\$ 213,680,629
Program Revenues					
Governmental activities:					
Charges for services:					
General Services and Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure and Development	-	-	-	-	-
Public Safety	-	-	-	-	-
General government	27,952	31,918	986,572	975,198	983,543
Finance	1,779,338	1,791,105	1,757,839	1,862,362	1,561,099
Planning and development services	1,741,177	1,425,511	1,159,403	1,179,031	1,340,622
Public works	74,671	95,081	73,440	97,668	4,560,807
Police	1,107,091	1,105,780	1,155,192	1,723,898	1,300,675
Fire	100,910	98,500	111,242	113,760	120,415
Transportation Services	1,893,427	1,871,854	1,995,832	2,005,829	2,020,115
Library Services	-	-	-	-	-
Community services	1,921,488	2,377,022	1,731,667	1,032,904	1,031,343
Health	-	-	-	719,975	777,786
Operating grants and contributions	3,703,719	3,967,435	4,243,985	3,942,459	4,900,325
Capital grants and contributions	7,187,441	18,316,880	8,438,203	4,272,514	3,281,177
Total governmental activities program revenues	19,537,214	31,081,086	21,653,375	17,925,598	21,877,907
Business-type activities :					
Charges for services:					
Water and sewer Services	43,434,088	47,266,003	52,133,145	54,018,608	50,551,248
Airport **	-	-	-	-	-
Solid waste services	12,961,098	13,065,415	13,305,296	13,634,876	15,418,218
Non-major funds	2,310,800	2,321,300	2,695,131	2,664,137	2,742,147
Operating grants and contributions	1,966,545	1,451,444	1,803,933	1,970,975	2,280,037
Capital grants and contributions	2,289,546	2,200,036	2,438,332	6,578,852	1,269,113
Total business-type activities program revenues	62,962,077	66,304,198	72,375,837	78,867,448	72,260,763
Total primary government program revenues	\$ 82,499,291	\$ 97,385,284	\$ 94,029,212	\$ 96,793,046	\$ 94,138,670
Net (Expense)/Revenue:					
Governmental activities	\$ (82,472,170)	\$ (81,448,349)	\$ (95,747,241)	\$ (94,044,155)	\$ (107,004,839)
Business-type activities	10,802,080	9,183,300	13,521,632	10,755,730	(12,537,120)
Total primary government net expense	\$ (71,670,090)	\$ (72,265,049)	\$ (82,225,609)	\$ (83,288,425)	\$ (119,541,959)

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.

Fiscal Year				
2020	2021	2022 *	2023	2024
\$ -	\$ -	\$ 19,661,804	\$ 25,823,799	\$ 32,282,070
-	-	18,751,594	22,179,027	22,796,866
-	-	67,969,394	78,442,439	78,274,727
9,830,243	9,051,904	-	-	-
1,570,279	1,439,514	-	-	-
9,285,750	5,589,374	-	-	-
3,988,960	5,344,095	-	-	-
-	-	-	-	-
13,530,464	13,918,734	-	-	-
2,152,152	1,577,770	-	-	-
34,678,306	31,699,772	-	-	-
28,021,775	26,366,178	-	-	-
6,268,550	7,511,017	-	-	-
-	3,187,316	-	-	-
14,682,403	12,922,675	17,738,429	20,687,166	26,946,947
5,178,401	5,155,086	-	-	-
-	3,115,359	-	-	-
3,888,230	4,646,940	4,658,315	5,374,833	7,540,756
133,075,513	131,525,734	128,779,536	152,507,264	167,841,366
53,692,219	53,455,705	57,537,756	65,097,061	66,773,451
-	-	6,559,830	7,256,881	7,307,493
12,769,458	12,904,802	13,999,448	14,585,431	15,310,820
7,091,314	7,342,112	8,138,161	9,147,475	9,897,961
73,552,991	73,702,619	86,235,195	96,086,848	99,289,725
\$ 206,628,504	\$ 205,228,353	\$ 215,014,731	\$ 248,594,112	\$ 267,131,091
\$ -	\$ -	\$ 2,207,421	\$ 1,892,383	\$ 587,304
-	-	7,556,867	8,993,334	8,930,067
-	-	1,704,329	1,656,781	1,993,605
843,125	689,423	-	-	-
1,307,852	990,330	-	-	-
1,522,816	1,786,822	-	-	-
4,535,380	5,490,445	-	-	-
1,444,909	1,428,933	-	-	-
109,360	111,915	-	-	-
1,650,576	1,878,706	-	-	-
-	6,958	-	-	-
442,926	798,193	1,016,917	581,744	828,220
591,236	472,085	-	-	-
7,901,643	25,591,156	10,190,947	14,525,441	7,583,868
3,012,559	14,227,433	8,372,371	10,717,969	9,747,716
23,362,382	53,472,399	31,048,852	38,367,652	29,670,780
57,535,961	59,246,722	67,108,468	69,915,427	72,365,393
-	-	1,821,956	1,935,632	3,320,451
16,605,005	16,605,893	18,355,596	18,743,100	20,360,590
3,181,118	3,193,064	3,459,387	3,663,902	4,080,120
3,547,114	3,476,164	4,511,779	4,792,346	3,726,659
3,127,943	9,928,666	6,538,471	11,927,771	10,123,285
83,997,141	92,450,509	101,795,657	110,978,178	113,976,498
\$ 107,359,523	\$ 145,922,908	\$ 132,844,509	\$ 149,345,830	\$ 143,647,278
\$ (109,713,131)	\$ (78,053,335)	\$ (97,730,684)	\$ (114,139,612)	\$ (138,170,586)
10,444,150	18,747,890	15,560,462	14,891,330	14,686,773
\$ (99,268,981)	\$ (59,305,445)	\$ (82,170,222)	\$ (99,248,282)	\$ (123,483,813)

CITY OF ABILENE, TEXAS
Changes in Net Position
Last Ten Fiscal Years
September 30, 2024
(accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 36,337,957	\$ 39,768,063	\$ 42,886,448	\$ 46,250,305	\$ 47,853,967
Sales and use taxes	31,481,309	30,388,148	31,193,071	34,784,342	35,369,689
Franchise taxes	7,731,243	7,696,566	7,471,341	7,858,877	8,314,757
Occupancy taxes	3,248,946	3,028,317	3,198,982	3,414,572	3,594,163
Miscellaneous taxes	1,438,012	1,824,885	2,719,960	3,069,314	3,494,558
Investment income	166,687	361,385	747,572	1,532,655	2,648,383
Miscellaneous income	4,077,608	4,772,649	5,088,938	6,004,939	7,322,508
Gain (loss) on sale of capital assets	-	-	835,612	55,826	-
Transfers	1,643,224	715,757	602,065	3,898,419	1,740,032
Total governmental activities	86,124,986	88,555,770	94,743,989	106,869,249	110,338,057
Business-type activities:					
Investment income	156,320	282,359	405,707	836,094	1,594,674
Miscellaneous income	521,317	782,031	830,730	324,829	26,305
Gain (loss) on sale of capital assets	305,346	190,422	302,050	267,570	715,321
Transfers	(1,643,224)	(715,757)	(602,065)	(3,898,419)	(1,740,032)
Total business-type activities	(660,241)	539,055	936,422	(2,469,926)	596,268
Total primary government	\$ 85,464,745	\$ 89,094,825	\$ 95,680,411	\$ 104,399,323	\$ 110,934,325
Change in Net Position					
Governmental activities	\$ 3,652,816	\$ 7,107,421	\$ (1,003,252)	\$ 12,825,094	\$ 3,333,218
Business-type activities	10,141,839	9,722,355	14,458,054	8,285,804	(11,940,852)
Total primary government	\$ 13,794,655	\$ 16,829,776	\$ 13,454,802	\$ 21,110,898	\$ (8,607,634)

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

Fiscal Year				
2020	2021	2022	2023	2024
\$ 50,891,096	\$ 53,045,707	\$ 55,200,299	\$ 60,157,737	\$ 65,035,859
36,234,787	39,550,277	43,831,533	46,429,325	42,685,789
8,103,843	7,784,238	9,651,220	10,192,119	10,509,831
2,874,140	3,889,073	4,480,435	4,933,150	4,856,398
3,480,375	3,518,307	3,892,109	3,847,689	4,319,238
1,077,183	62,940	763,172	6,428,228	8,748,738
7,044,983	5,957,091	6,253,284	7,149,958	10,580,690
16,900	10,009	1,470	3,960	32,771
3,597,434	1,889,637	(391,142)	329,260	2,929,696
113,320,741	115,707,279	123,682,380	139,471,426	149,699,010
586,036	37,505	408,225	3,508,403	3,818,488
460,299	442,388	1,258,795	1,173,973	525,469
344,929	386,519	337,124	608,388	1,093,283
(3,597,434)	(1,889,637)	391,142	(329,260)	(2,929,696)
(2,206,170)	(1,023,225)	2,395,286	4,961,504	2,507,544
\$ 111,114,571	\$ 114,684,054	\$ 126,077,666	\$ 144,432,930	\$ 152,206,554
\$ 3,607,610	\$ 37,653,944	\$ 25,951,696	\$ 25,331,814	\$ 11,528,424
8,237,980	17,724,665	17,955,748	19,852,834	17,194,317
\$ 11,845,590	\$ 55,378,609	\$ 43,907,444	\$ 45,184,648	\$ 28,722,741



CITY OF ABILENE, TEXAS
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
September 30, 2024
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Occupancy Tax	Miscellaneous Tax	Total
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
2023	60,157,737	46,429,325	10,192,119	4,933,150	3,847,689	125,560,020
2024	65,035,859	42,685,789	10,509,831	4,856,398	4,319,238	127,407,115

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, 2024
(modified accrual basis of accounting)

	Fiscal Year			
	2015	2016	2017	2018
General fund				
Non-Spendable Items				
Inventory	\$ 2,292	\$ 5,144	\$ 4,071	\$ 2,961
Prepaid Items	21,461	26,836	32,131	27,456
Assigned to:				
27th Payroll	1,630,000	2,364,876	-	-
Other purposes	858,447	606,609	748,373	669,747
Unassigned (deficit)	24,378,638	23,455,297	26,146,953	27,527,872
Total general fund	<u>\$ 26,890,838</u>	<u>\$ 26,458,762</u>	<u>\$ 26,931,528</u>	<u>\$ 28,228,036</u>
All other governmental funds				
Non-Spendable Items				
Prepaid Items	\$ 3,856	\$ 5,249	\$ 7,859	\$ 6,863
Restricted for:				
Debt service	1,488,064	1,688,525	1,841,779	1,766,526
Capital projects	30,277,285	46,782,627	46,777,906	48,703,189
Other purposes	2,884,608	3,318,044	3,813,917	4,306,782
Committed to:				
Other purposes	-	-	-	-
Assigned to:				
Debt service	-	-	-	-
Capital projects	9,888,410	10,519,288	10,029,756	13,491,475
Unassigned (deficit)	(34,769)	(51,784)	(31,177)	(1,183)
Total all other governmental funds	<u>\$ 44,507,454</u>	<u>\$ 62,261,949</u>	<u>\$ 62,440,040</u>	<u>\$ 68,273,652</u>

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

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 4,913	\$ 4,630	\$ 3,869	\$ 4,293	\$ 3,977	\$ 3,087
27,033	18,297	486,682	36,780	146,246	153,292
-	-	-	-	-	-
706,692	436,894	532,400	684,169	-	-
30,843,631	33,996,468	34,960,629	40,135,033	46,000,421	39,769,355
<u>\$ 31,582,269</u>	<u>\$ 34,456,289</u>	<u>\$ 35,983,580</u>	<u>\$ 40,860,275</u>	<u>\$ 46,150,644</u>	<u>\$ 39,925,734</u>
\$ 1,813	\$ 2,386	\$ 7,140	\$ 38,624	\$ 94,754	\$ 449
1,692,830	2,706,988	3,086,109	3,150,358	3,034,402	3,147,197
26,216,250	24,863,591	20,789,895	30,899,544	38,272,397	73,636,382
3,734,473	3,862,385	4,188,611	4,227,789	6,500,326	10,172,033
3,457,359	2,649,259	4,215,194	4,005,885	7,219,130	4,591,374
-	-	-	-	-	-
15,239,122	15,374,778	40,782,736	35,962,383	24,828,301	24,626,739
-	-	(4,784)	(3,188)	-	-
<u>\$ 50,341,847</u>	<u>\$ 49,459,387</u>	<u>\$ 73,064,901</u>	<u>\$ 78,281,395</u>	<u>\$ 79,949,310</u>	<u>\$ 116,174,174</u>

CITY OF ABILENE, TEXAS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
September 30, 2024
(modified accrual basis of accounting)

	Fiscal Year			
	2015	2016	2017	2018
Revenues				
Taxes	\$ 80,092,679	\$ 82,667,603	\$ 87,423,676	\$ 95,374,313
Licenses and permits	1,548,832	1,531,658	1,432,909	1,518,757
Fines and forfeitures	1,931,566	1,588,698	1,628,834	2,110,492
Charges for services	4,639,516	4,814,612	5,130,807	5,231,952
Intergovernmental revenues	8,978,675	17,469,624	9,145,441	4,837,477
Assessments/passenger facility charge **	605,781	576,404	577,054	570,035
Interest and Miscellaneous	7,004,586	11,652,087	9,675,450	9,782,892
Total revenues	104,801,635	120,300,686	115,014,171	119,425,918
Expenditures				
General Services and Administration	-	-	-	-
Infrastructure and Development	-	-	-	-
Public Safety	-	-	-	-
General government	1,983,021	2,937,786	4,998,935	5,371,937
Human Resources	2,702,787	2,954,916	3,093,545	1,609,724
Finance	10,472,981	12,855,913	9,115,669	8,011,232
Planning & Development Services	4,287,282	3,485,817	3,453,307	3,233,864
Economic development	-	49,999	-	-
Public works	6,832,106	6,409,909	6,818,987	7,656,610
Information Technology	-	-	1,385,754	3,270,675
Police	25,135,957	26,534,539	28,288,554	29,018,057
Fire	18,582,736	18,815,536	19,268,096	20,040,532
Transportation services	2,022,131	1,959,062	1,941,925	2,135,301
Library	-	-	-	-
Community services	15,463,934	17,683,990	16,142,587	12,190,480
Health	-	-	-	4,414,599
General Services	-	-	-	-
Debt service				
Principal	6,690,000	7,540,000	8,420,000	8,573,072
Interest	2,586,768	2,730,037	3,236,050	4,206,104
Fees and other charges	565,277	658,426	489,812	515,813
Capital projects	7,850,008	29,013,286	33,370,279	23,073,240
Total expenditures	105,174,988	133,629,216	140,023,500	133,321,240
Excess (deficit) of revenues over expenditures	(373,353)	(13,328,530)	(25,009,329)	(13,895,322)
Other financing sources (uses)				
Issuance of debt	23,070,000	27,765,000	21,754,445	16,750,000
Bond Premium	3,305,739	4,926,398	3,539,471	1,393,039
Issuance of refunding bonds	13,820,000	13,895,000	-	830,000
Issuance of debt for lease financing	-	-	-	-
Issuance of debt for subscription financing	-	-	-	-
Payments to refunded bond escrow agent	(14,535,000)	(15,666,632)	-	(919,078)
Proceeds from sale of assets	-	-	835,612	100,669
Transfers in	6,410,302	7,933,838	8,873,563	14,280,581
Transfers out	(6,151,299)	(8,202,655)	(9,342,905)	(11,409,769)
Total other financing sources (uses)	25,919,742	30,650,949	25,660,186	21,025,442
Net change in fund balances	\$ 25,546,389	\$ 17,322,419	\$ 650,857	\$ 7,130,120
Debt service as a percentage of noncapital expenditures	9.5%	9.8%	11.3%	12.0%

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.

Fiscal Year					
2019	2020	2021	2022 *	2023	2024
\$ 98,592,152	\$ 101,476,524	\$ 107,778,039	\$ 117,002,891	\$ 125,189,026	\$ 128,480,735
1,701,347	1,868,760	2,079,970	2,222,567	1,903,127	1,808,488
1,542,100	1,459,321	1,324,755	1,208,445	1,424,654	1,170,282
9,839,072	8,553,760	9,933,869	9,078,959	9,542,113	9,272,590
4,870,401	8,080,007	25,650,740	9,902,325	15,489,464	8,685,591
583,381	450,996	464,641	-	-	-
12,637,003	10,901,938	20,413,069	12,552,974	19,798,731	22,764,441
129,765,456	132,791,306	167,645,083	151,968,161	173,347,115	172,182,127
-	-	-	19,596,856	25,108,216	29,464,122
-	-	-	13,158,436	14,705,533	14,483,031
-	-	-	66,361,084	68,984,934	73,488,656
6,838,358	8,172,377	9,124,511	-	-	-
1,647,939	1,810,082	1,922,493	-	-	-
8,669,605	9,465,481	5,699,705	-	-	-
3,257,902	3,914,436	5,527,472	-	-	-
-	-	-	-	-	-
7,650,285	8,070,472	8,065,438	-	-	-
3,051,833	2,175,621	1,768,797	-	-	-
29,549,229	30,877,892	32,500,220	-	-	-
20,874,757	22,739,699	23,587,499	-	-	-
2,177,771	2,222,210	3,590,828	-	-	-
-	-	2,944,794	-	-	-
13,033,800	12,220,485	11,750,842	18,075,472	17,900,145	24,464,186
4,423,530	5,005,079	5,513,303	-	-	-
-	-	2,783,815	-	-	-
8,862,598	8,023,776	7,740,000	8,188,829	8,834,351	8,590,050
4,534,913	3,912,708	4,933,245	5,030,948	4,873,271	5,401,278
212,880	504,365	559,318	483,571	522,204	657,717
31,820,863	35,456,880	22,296,697	34,518,770	42,570,993	30,828,592
146,606,263	154,571,563	150,308,977	165,413,966	183,499,647	187,377,632
(16,840,807)	(21,780,257)	17,336,106	(13,445,805)	(10,152,532)	(15,195,505)
-	18,060,000	6,000,000	19,900,000	15,271,685	39,390,000
-	2,704,636	777,282	3,870,370	1,341,068	4,036,932
-	13,255,000	-	-	-	-
-	-	-	1,626,064	40,737	-
-	-	-	-	1,932,889	134,171
-	(13,387,316)	-	-	-	-
315,918	16,900	1,379,745	1,470	3,960	67,856
17,428,697	31,185,925	41,686,813	29,422,873	31,773,581	44,402,891
(15,481,380)	(28,063,328)	(42,047,141)	(28,357,719)	(33,253,104)	(42,836,391)
2,263,235	23,771,817	7,796,699	26,463,058	17,110,816	45,195,459
\$ (14,577,572)	\$ 1,991,560	\$ 25,132,805	\$ 13,017,253	\$ 6,958,284	\$ 29,999,954
11.9%	10.2%	10.1%	10.5%	10.2%	9.4%



CITY OF ABILENE, TEXAS
General Government Tax Revenues By Source
Last Ten Fiscal Years
September 30, 2024
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales and Use Tax	Franchise Tax	Occupancy Tax	Miscellaneous Tax	Total
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
2023	59,467,351	47,005,464	9,997,293	4,933,150	3,785,768	125,189,026
2024	64,281,100	45,156,284	10,389,742	4,865,872	3,787,737	128,480,735

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, 2024

	Fiscal Year				
	2015	2016	2017	2018	2019
Agriculture/Forestry/Fishing/Hunting	\$ 408,022	\$ 446,321	\$ 338,069	\$ 1,105,332	\$ 471,698
Mining/Oil&Gas Extraction	57,430,930	34,133,400	41,075,136	60,057,935	64,740,128
Construction	67,854,338	61,116,154	67,102,690	74,957,791	77,472,585
Manufacturing	55,665,281	48,990,323	58,821,243	57,551,352	49,963,168
Transportation, communication, utilities	81,653,050	82,721,138	83,232,717	119,164,464	104,939,578
Wholesale trade	170,109,146	140,507,422	133,017,264	162,918,314	190,787,723
Retail trade /Art&Ent/Accom Food Srvc	1,366,113,881	1,350,094,476	1,333,830,063	1,648,806,148	1,664,993,396
Finance, Insurance, real estate	42,794,641	39,913,549	37,030,432	36,791,290	33,924,626
Services	117,674,085	108,702,259	115,453,108	130,359,613	141,646,598
Health Care, Social Assistance	6,526,855	6,611,339	6,059,792	6,575,182	6,834,418
Public Administration	13,416,508	13,639,997	13,945,741	14,333,151	15,731,001
Educational	5,966,050	6,226,605	6,390,285	6,335,528	6,474,348
Other	-	-	-	-	-
	<u>\$ 1,985,612,787</u>	<u>\$ 1,893,102,983</u>	<u>\$ 1,896,296,540</u>	<u>\$ 2,318,956,100</u>	<u>\$ 2,357,979,267</u>

Source: Texas State Comptroller of Public Accounts

Fiscal Year				
2020	2021	2022	2023	2024
\$ 435,286	\$ 306,882	\$ 538,162	\$ 444,788	\$ 409,751
53,796,761	41,222,966	61,360,103	74,961,446	37,711,088
75,038,186	78,605,989	97,448,148	200,565,685	104,718,500
46,008,298	76,668,629	138,533,679	192,085,498	206,585,705
104,756,521	82,743,961	97,100,918	81,156,116	87,973,994
175,877,128	172,816,470	219,778,972	264,899,788	255,422,486
1,761,058,995	1,975,803,225	2,075,699,794	2,018,546,458	1,812,958,431
34,122,491	33,591,540	36,551,868	43,545,734	58,712,047
137,260,595	146,813,141	165,370,246	188,352,333	196,418,457
4,793,978	3,893,056	4,039,347	4,568,014	4,421,949
16,425,895	17,035,961	18,699,355	19,099,815	20,146,746
6,078,333	7,183,313	6,981,608	7,062,675	7,624,281
-	-	-	-	474,845
<u>\$ 2,415,652,467</u>	<u>\$ 2,636,685,133</u>	<u>\$ 2,922,102,200</u>	<u>\$ 3,095,288,350</u>	<u>\$ 2,793,578,280</u>

CITY OF ABILENE, TEXAS
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
September 30, 2024

Fiscal Year	Real Property	Personal Property	Mineral Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value
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
2023	11,644,220,572	1,257,392,302	17,564,506	4,704,007,783	8,215,169,597
2024	13,012,515,434	1,384,506,906	17,893,496	5,146,192,305	9,268,723,531

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	Estimated Assessed Value as a Percentage of Actual Value
\$	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%
	0.7621	8,211,337,448	100.05%
	0.7328	9,237,022,997	100.34%

CITY OF ABILENE, TEXAS
Property Tax Rates Direct and Overlapping Governments
Last Ten Fiscal Years
September 30, 2024

Fiscal Year	City of Abilene			Overlapping Rates		Total Direct and Overlapping Rates
	Operating	Debt Service	Total City	Taylor County	Abilene Independent School District	
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
2023	0.5988	0.1633	0.7621	0.5675	1.2093	2.5389
2024	0.5918	0.1410	0.7328	0.5397	1.0326	2.3051

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, 2024 and 2015

Taxpayer	2024			2015		
	Taxable Assessed Value ¹	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value ²	Rank	Percentage of Total Taxable Assessed Value
Great Lakes Cheese Co Inc.	\$ 156,233,374	1	1.69%			
AEP Texas North Co.	145,505,295	2	1.58%	42,557,644	2	0.79%
Atmos Energy /Mid-Tex Distribution	55,541,040	3	0.60%			
Fehr Food Inc	35,718,572	4	0.39%			
Cebridge Acquisition LP	32,627,729	5	0.35%			
Lowe's Home Centers Inc	32,227,560	6	0.35%	26,367,624	6	0.49%
The Lofts at Allen Ridge LLC	31,468,933	7	0.34%			
Coca-Cola Refreshments USA Inc	31,308,424	8	0.34%	22,282,636	7	0.42%
Reserve at Abilene	29,270,000	9	0.32%	18,003,000	10	0.34%
CAPX Ventures Fund I LLC	28,211,001	10	0.31%			
NC SCHI, Inc.				44,576,623	1	0.83%
MAI Investors Limited Ptshp.				42,274,486	3	0.79%
Sidewinder Drilling Inc.				29,787,596	4	0.56%
Eagle Aviation Services, Inc.				19,512,834	9	0.36%
Wal-Mart Stores East, Inc.				27,142,169	5	0.51%
Zoltek Properties Inc.				20,326,038	8	0.38%
TOTAL	<u>\$ 578,111,928</u>		<u>6.27%</u>	<u>\$ 292,830,650</u>		<u>5.47%</u>

Source: Taylor County Central Appraisal District

¹ Based on 2024 taxable assessed values

² Based on 2014 taxable assessed values



CITY OF ABILENE, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years
September 30, 2024

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
2015	\$ 36,040,669	\$ 35,597,897	98.77%	\$ 408,821	\$ 36,006,718	99.91%
2016	39,572,135	38,937,129	98.40%	462,195	39,399,324	99.56%
2017	42,686,671	42,012,799	98.42%	469,005	42,481,804	99.52%
2018	46,053,774	45,339,179	98.45%	497,930	45,837,109	99.53%
2019	47,767,944	46,975,439	98.34%	495,176	47,470,615	99.38%
2020	50,887,413	49,954,341	98.17%	553,612	50,507,953	99.25%
2021	52,619,993	52,079,645	98.97%	474,237	52,553,882	99.87%
2022	54,934,316	54,275,039	98.80%	467,231	54,742,270	99.65%
2023	59,686,344	58,898,272	98.68%	-	58,898,272	98.68%
2024	64,644,959	63,579,626	98.35%	-	63,579,626	98.35%

Source: Taylor County Central Appraisal District

CITY OF ABILENE, TEXAS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
September 30, 2024

	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental activities					
General Obligation Bonds	\$ 57,052,530	\$ 88,057,578	\$ 97,158,759	\$ 95,985,716	\$ 88,056,477
Certificates of Obligations	17,287,213	10,465,045	17,392,601	27,377,537	25,905,448
Contractual Obligations			264,445	191,373	273,776
Notes Payables	110,000				
Direct Borrowing					
Lease Liability					
Subscription Liability					
Total governmental activities	<u>74,449,743</u>	<u>98,522,623</u>	<u>114,815,805</u>	<u>123,554,626</u>	<u>114,235,701</u>
Business-type activities					
Water and Sewer Obligations					
General Obligation Bonds	\$ 23,416,641	\$ 22,441,227	\$ 19,332,797	\$ 49,245,607	\$ 46,571,680
Certificates of Obligations	210,556,563	204,536,481	211,408,249	174,431,897	186,102,616
Total business-type activities	<u>233,973,204</u>	<u>226,977,708</u>	<u>230,741,046</u>	<u>223,677,504</u>	<u>232,674,296</u>
Total primary government	<u>\$ 308,422,947</u>	<u>\$ 325,500,331</u>	<u>\$ 345,556,851</u>	<u>\$ 347,232,130</u>	<u>\$ 346,909,997</u>
Percentage of personal income (1)	12.09%	12.59%	13.13%	12.45%	11.87%
Outstanding debt per capita (1)	\$ 2,550	\$ 2,681	\$ 2,839	\$ 2,841	\$ 2,820

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.

Fiscal Year				
2020	2021	2022	2023	2024
\$ 90,738,971	\$ 83,922,298	\$ 77,211,784	\$ 78,927,014	\$ 116,353,718
36,651,763	41,645,280	63,077,645	68,212,878	65,099,670
			549,350	418,637
		1,611,432	1,468,997	1,090,680
			2,436,964	4,462,827
<u>127,390,734</u>	<u>125,567,578</u>	<u>141,900,861</u>	<u>151,595,203</u>	<u>187,425,532</u>
\$ 177,164,862	\$ 173,185,722	\$ 170,756,582	\$ 166,373,528	\$ 160,130,470
62,975,764	55,831,350	72,320,387	65,644,374	60,503,978
<u>240,140,626</u>	<u>229,017,072</u>	<u>243,076,969</u>	<u>232,017,902</u>	<u>220,634,448</u>
<u>\$ 367,531,360</u>	<u>\$ 354,584,650</u>	<u>\$ 384,977,830</u>	<u>\$ 383,613,105</u>	<u>\$ 408,059,980</u>
12.14%	11.55%	11.24%	10.29%	10.19%
\$ 2,978	\$ 2,833	\$ 3,078	\$ 3,011	\$ 3,162

CITY OF ABILENE, TEXAS
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
September 30, 2024

Fiscal Year	General Bonded Debt	Less: Amounts Available in Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value¹ of Property	Per Capita²
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
2023	147,139,892	3,034,402	144,105,490	1.75%	1,131
2024	181,453,388	3,147,197	178,306,191	1.92%	1,382

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

¹ See 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, 2024

<u>Taxing Jurisdiction</u>	Total Net Taxable Assessed Valuation	Total Funded Debt As of 9/30/24	Estimated % Applicable	Overlapping Funded Debt As of 9/30/24
City of Abilene	\$ 9,268,723,531	\$ 189,443,999 ⁽¹⁾	100.00%	\$ 189,443,999 ⁽¹⁾
Subtotal, direct debt	9,268,723,531	189,443,999		189,443,999
Abilene Independent School District	5,927,439,477	190,815,246	98.48%	187,914,854
Taylor County	13,074,415,962	48,460,000	73.57%	35,652,022
Wylie Independent School District	2,977,389,827	218,120,000	61.47%	134,078,364
Jones County	788,052,534	4,355,000	5.54%	241,267
Clyde Cons. Independent School District	709,449,081	15,960,000	1.02%	162,792
Eula Independent School District	537,705,685	25,758,500	40.17%	10,347,189
Hawley Independent School District	468,880,199	3,750,000	1.07%	40,125
Merkel Independent School District	565,638,149	7,330,000	0.37%	27,121
Subtotal, overlapping debt	25,048,970,914	514,548,746		368,463,735
Total Direct and Overlapping Funded Debt	\$ 34,317,694,445	\$ 703,992,745		\$ 557,907,734
Ratio Direct and Overlapping Funded Debt to Taxable Assessed Valuation				6.02%
Per Capita Direct and Overlapping Funded Debt			\$	4,323
Per Capita Direct Debt			\$	1,468

(1) Total funded debt includes General Obligation Bonds, Certificates of Obligation, GO & CO premiums/discounts, self-supporting Downtown Hotel Convention Center debt and contractual obligations. Excludes \$215,040,000 self-supporting Waterworks/Sewer System debt and related premium of 5,594,448.

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, 2024

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 \$0.1410 per \$100 valuation for debt service for fiscal year ended September 30, 2024.

Water & Sewer Revenue Bonds

Fiscal Year	Water & Sewer Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2023	69,915,427	46,178,410	23,737,017	10,195,000	7,256,787	1.36
2024	72,211,299	47,534,200	24,677,099	10,715,000	6,527,565	1.43

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, 2024

<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)
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%
2023	127,385	3,728,814	29,272	32.0	20,672	3.5%
2024	129,043	4,002,785	31,019	33.0	20,066	3.4%

Sources:

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

CITY OF ABILENE, TEXAS
Principal Employers
Fiscal Year End 2024 and 2015

Employer ²	2024			2015		
	Employees	Rank	Percentage of Total City Employment ¹	Employees	Rank	Percentage of Total City Employment ¹
Dyess Air Force Base	8,864	1	10.48%	5,400	1	6.47%
Hendrick Health System	2,896	2	3.42%	2,900	2	3.47%
Abilene Independent School District	2,500	3	2.96%	2,450	3	2.93%
Abilene State Supported Living Center	1,475	4	1.74%	1,475	4	1.77%
City of Abilene	1,299	5	1.54%	1,200	5	1.44%
Texas Department of Criminal Justice	1,187	6	1.40%	1,190	6	1.43%
Abilene Christian University	1,164	7	1.38%	850	8	1.02%
Blue Cross Blue Shield of Texas	760	8	0.90%	1,050	7	1.26%
Wylie Independent School District	700	9	0.83%			
Taylor County	560	10	0.66%	550	10	0.66%
Abilene Regional Medical Center				750	9	0.90%
Total	21,405		25.31%	17,815		21.35%

(1) Source: Texas Labor Force

(2) Source: City of Abilene Community Profile



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

Function	Budgeted Full-time Equivalent Employees									
	2015	2016	2017	2018	2019	2020	2021	2022 (1)	2023	2024
General Government	16	18	19	47	50	50	52	-	-	-
City Attorney's Office	-	-	-	-	-	-	-	8	8	8
City Manager's Office	-	-	-	-	-	-	-	39	27	9
City Secretary's Office	-	-	-	-	-	-	-	2	3	3
Human Resources	41	41	39	17	17	19	19	17	18	18
Finance	99	104	58	57	58	69	37	36	36	36
Planning & Development Services	52	39	41	38	35	39	38	38	41	42
Public Works	167	167	169	171	174	180	178	175	175	178
Information Technology	-	-	13	32	32	20	22	24	25	26
Police	259	265	283	286	287	287	285	287	288	297
Fire	180	181	191	191	206	206	206	209	209	224
Transportation Services	20	21	49	52	52	53	53	52	52	53
Library Services	-	-	-	-	-	-	30	28	28	31
Community Services	197	214	206	133	135	144	147	-	-	-
Zoo	-	-	-	-	-	-	-	48	56	62
Parks & Recreation	-	-	-	-	-	-	-	93	90	88
Health	-	-	-	56	57	57	57	50	49	57
Water Utilities	144	148	148	148	148	152	152	166	166	167
Total	1,175	1,198	1,216	1,228	1,251	1,276	1,276	1,272	1,271	1,299

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, 2024

Function / Program	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental Activities					
Public Safety					
Accidents responded to by police officers	3,358	3,341	3,543	3,288	3,008
Number of traffic violations issued by police officers (1)	14,356	13,050	15,772	16,684	15,268
Fire emergency responses	15,394	16,068	13,974	13,410	14,512
Fire Inspections	1,399	1,413	1,720	1,699	1,731
Infrastructure & Development					
Street & alley reconstruction (sq. yds.) (2)	14,301	21,326	2,802	24,654	1,500
Building permits issued	1,231	1,227	1,171	1,105	962
Community services					
Zoo attendance (1)	216,953	249,666	248,593	227,239	207,344
Structured recreation program participants (1), (3)	234,357	274,594	312,553	316,808	346,925
Library visitors (1)	344,888	343,741	511,508	531,865	514,438
General					
Convention center events (1), *, (4)	631	381	422	365	421
Business-Type Activities					
Water					
New taps	342	415	334	386	393
Active accounts	39,848	39,995	40,670	40,629	40,866
Average daily production (millions of gallons)	20.1	20.2	20.1	21.2	20.7
Wastewater					
Average daily sewage treatment (millions of gallons)	12.0	13.0	13.1	13.7	15.8
Solid waste services					
Residential refuse collected (tons)	42,112	44,032	44,884	43,287	45,432
Recyclables collected (tons)	5,318	3,010	3,238	3,058	4,597
Transit					
Fixed route passengers carried	517,554	476,139	379,050	310,713	311,350
Van passengers carried	88,676	92,398	72,197	70,704	62,645
Contracted Trips **	-	-	-	-	18,612

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 & 2023.

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

(4) Effective 2023, the City contracted out management & operations of the Convention Center

* 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

Fiscal Year				
2020	2021	2022	2023	2024
2,793	2,984	2,988	3,046	2,981
8,366	10,147	11,581	17,835	12,046
14,551	17,407	17,881	11,181	18,124
1,999	2,374	1,626	2,142	2,038
-	-	-	-	-
778	1,180	1,061	934	764
157,000	254,028	243,313	243,158	267,513
4,673	45,989	58,742	78,681	43,126
299,266	256,391	325,686	352,242	367,034
174	301	240	534	501
460	569	658	432	479
41,453	41,837	42,339	42,669	49,899
21.4	21.3	22.6	21.9	22.7
12.4	12.7	10.7	12.0	11.5
49,550	49,992	51,681	53,566	57,862
2,459	3,017	5,420	2,824	1,016
235,675	204,887	243,555	270,697	308,084
49,946	41,125	64,144	79,014	73,552
14,938	2,723	5,960	4,108	476

CITY OF ABILENE, TEXAS
Capital Asset Statistics by Function / Program
Last Ten Fiscal Years
September 30, 2024

Function / Program	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental Activities					
Public Safety:					
Police:					
Stations	1	1	1	1	1
Fire:					
Stations	8	8	8	8	8
Fire hydrants	3,250	3,259	3,306	3,324	3,340
Infrastructure & Development					
Streets:					
Paved lane miles	1,719	1,747	1,747	1,747	1,759
Unpaved - standard lane miles	28	28	28	28	31
Community services:					
Parks acres developed	1,002	719	759	759	759
Parks acres undeveloped	1,477	1,477	1,477	1,477	1,477
City parks	31	26	26	26	26
Recreation centers	4	4	4	4	4
Libraries	3	3	3	3	3
Business Type Activities					
Water					
Water mains (miles)	934	940	946	955	990
Peak daily capacity (millions of gallons)	30.6	34.1	31.1	32.8	35.4
Sewer					
Sewer mains (miles)	679	680	683	692	694
Effluent mains (miles)	34	34	34	34	34

Sources: Various city departments.

Fiscal Year				
2020	2021	2022	2023	2024
1	1	1	1	1
8	8	8	8	8
3,386	3,463	3,714	3,769	3,833
1,776	1,793	1,812	1,825	1,826
31	32	33	33	35
759	759	759	759	759
1,477	1,477	1,477	1,477	1,477
26	26	29	29	29
4	4	4	4	-
3	3	3	3	3
995	1,003	1,004	1,009	1,005
33.0	36.9	35.6	35.6	33.8
697	703	704	710	817
34	34	34	34	34



SEC DISCLOSURES





CITY OF ABILENE, TEXAS

Table 1 - Valuation, Exemptions and General Obligation Debt

Market Valuation - 2024 (Fiscal Year 2025)		\$ 11,278,314,404
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)	\$ 678,595,064	
Residential homestead exemptions (Over 65 and disabled)	152,275,307	
Residential homestead value lost on 10% cap	206,172,172	
Agriculture/Open-space land use reductions	79,541,243	
Disabled veterans exemptions	263,869,769	
Pollution control value lost	2,335,076	
Historical exemptions	9,959,048	
Surviving spouse of first responder killed in line of duty	166,263	
Prorated exempt property	3,059,050	
Disaster exemption	-	
Loss to Non-Homestead Cap	44,022,771	
		<u>1,439,995,763</u>
Taxable Assessed Valuation - 2024 (Fiscal Year 2025)		<u>9,838,318,641</u>
City Funded Debt Payable from Ad Valorem Taxes		
General Obligation Debt as of 9/30/2024		\$ 378,845,000
Less: Self-supporting Debt:		
Water and Sewer System General Obligation debt (1)		215,040,000
Downtown Hotel Convention Center debt (2)		5,765,000
Certificates of Obligation Series 2024 debt (3)		<u>7,100,000</u>
City Funded Debt Payable from Ad Valorem Taxes		<u>\$ 150,940,000</u>
Interest and Sinking Fund as of 9/30/2024		<u>\$ 3,147,197</u>
Ratio Funded Debt to Taxable Assessed Valuation		3.85%
Ratio General Purpose Funded Debt to Taxable Assessed Valuation		1.53%
Estimated Population in 2024	129,043	
Per Capita 2024 Taxable Assessed Valuation	\$ 76,241	
Per Capita Funded Debt Payable from Ad Valorem Taxes	\$ 2,936	
Per Capita General Purpose Funded Debt Payable from Ad Valorem Taxes	\$ 1,170	

(1) Water and Sewer System (the "System") General Obligation debt consists of \$1,175,000 2012 TWDB Certificates of Obligation, \$8,080,000 principal amount of the City's Certificates of Obligation, Series 2017, \$25,320,000 principal amount of the City's General Obligation Refunding Bonds, Series 2017, \$14,170,000 principal amount of the City's Certificates of Obligation, Series 2018, \$11,745,000 principal amount of the City's Certificates of Obligation, Series 2019, \$67,155,000 principal amount of the City's General Obligation Refunding Bonds, Series 2019, \$65,450,000 principal amount of the City's General Obligation Refunding Bonds, Series 2020, and \$21,945,000 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 \$5,765,000 Combination Tax and Limited Surplus 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.

(3) Certificates of Obligation Series 2023 debt consists of \$7,100,000 Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2023. Debt service requirements are being funded by revenues of the Abilene Reinvestment Zone No. 2.

CITY OF ABILENE, TEXAS

Table 2 - Taxable Assessed Valuations by Category

Category	Taxable Appraised Value for Fiscal Year September 30,					
	2025		2024		2023	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$ 6,686,848,825	59.29%	\$ 6,229,139,046	58.66%	\$ 5,442,419,415	58.19%
Real, Residential, Multi-Family	687,691,668	6.10%	659,084,477	6.21%	551,042,000	5.89%
Real, Vacant Lots/Tracts	98,779,344	0.88%	96,049,623	0.90%	95,279,988	1.02%
Real, Farm and Ranch Improvements	82,124,038	0.73%	85,609,997	0.81%	73,520,012	0.79%
Real, Acreage (Land Only)	66,485,880	0.59%	62,297,110	0.59%	54,177,421	0.58%
Real, Commercial and Industrial	2,156,892,756	19.12%	2,067,250,864	19.47%	1,850,864,707	19.79%
Real, Oil, Gas and Other Minerals	15,377,518	0.14%	17,784,881	0.17%	17,483,879	0.19%
Real and Tangible Personal, Utilities	306,820,372	2.72%	287,378,949	2.71%	259,411,555	2.77%
Tangible Personal, Commercial and Industrial	1,087,354,131	9.64%	1,021,967,434	9.62%	927,067,287	9.91%
Tangible Personal, Other	15,449,525	0.14%	13,762,397	0.13%	11,258,419	0.12%
Real Property, Inventory (1)	6,097,276	0.05%	7,888,169	0.07%	5,782,737	0.06%
Special Inventory	68,393,071	0.60%	70,536,450	0.66%	65,241,801	0.70%
Total Appraised Value Before Exemptions	11,278,314,404	100.00%	10,618,749,397	100.00%	9,353,549,221	100.01%
Less: Total Exemptions/Reductions	(1,439,995,763)		(1,375,493,344)		(1,132,411,877)	
Taxable Appraised Value	<u>\$ 9,838,318,641</u>		<u>\$ 9,243,256,053</u>		<u>\$ 8,221,137,344</u>	

Category	Taxable Appraised Value for Fiscal Year September 30,					
	2022		2021		2020	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$ 4,683,734,730	57.06%	\$ 4,260,961,939	55.14%	\$ 4,039,723,261	54.46%
Real, Residential, Multi-Family	485,122,986	5.91%	442,013,247	5.72%	413,627,102	5.58%
Real, Vacant Lots/Tracts	83,572,596	1.02%	81,882,675	1.06%	79,796,252	1.08%
Real, Farm and Ranch Improvements	61,351,429	0.75%	53,149,310	0.69%	53,780,234	0.73%
Real, Acreage (Land Only)	48,317,011	0.59%	44,708,588	0.58%	41,863,453	0.56%
Real, Commercial and Industrial	1,683,338,499	20.51%	1,681,615,465	21.76%	1,636,398,300	22.06%
Real, Oil, Gas and Other Minerals	12,312,083	0.15%	14,371,967	0.19%	14,654,572	0.20%
Real and Tangible Personal, Utilities	238,396,762	2.90%	204,310,461	2.64%	198,203,957	2.67%
Tangible Personal, Commercial and Industrial	841,055,621	10.25%	874,863,016	11.32%	871,984,071	11.76%
Tangible Personal, Other	10,349,111	0.13%	9,002,168	0.12%	9,253,313	0.12%
Real Property, Inventory (1)	5,231,228	0.06%	5,416,678	0.07%	6,299,324	0.08%
Special Inventory	55,788,391	0.68%	54,716,549	0.71%	52,261,151	0.70%
Total Appraised Value Before Exemptions	8,208,570,447	100.01%	7,727,012,063	100.00%	7,417,844,990	100.00%
Less: Total Exemptions/Reductions	(894,961,930)		(782,802,522)		(754,901,945)	
Taxable Appraised Value	<u>\$ 7,313,608,517</u>		<u>\$ 6,944,209,541</u>		<u>\$ 6,662,943,045</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.

CITY OF ABILENE, TEXAS

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
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
2023	127,385	8,215,169,597	64,491	358,020,000	4.36%	2,811
2024	129,043	9,268,723,531	71,827	378,845,000	4.09%	2,936

(1) Source: City of Abilene Planning & Services Department for years 2019 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	Less: Certificates of Obligation Series 2023 Debt	General Purpose Funded Tax Debt
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
2023	358,020,000	225,755,000	-	6,000,000	7,255,000	119,010,000
2024	378,845,000	215,040,000	-	5,765,000	7,100,000	150,940,000

CITY OF ABILENE, TEXAS

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
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%
2023	0.7621	0.5988	0.1633	60,145,771	98.69%	98.89%
2024	0.7328	0.5918	0.1410	65,178,534	98.37%	98.46%

(1) Original certified tax levy without subsequent adjustments.

Table 5 - Ten Largest Taxpayers

Taxpayer	Type of Business	Fiscal Year 2024 Assessed Value	% of Total Assessed Valuation (1)
1 AEP Texas, Inc.	Electric transmission & distribution	\$ 145,505,295	1.49%
2 Great Lakes Cheese Co Inc.	Food manufacturer	108,252,988	1.11%
3 Atmos Energy/Mid-Tex Distribution	Natural gas distributor	55,541,040	0.57%
4 Great Lakes Cheese Co Inc.	Food manufacturer	47,980,386	0.49%
5 Fehr Food, Inc.	Food manufacturer	35,718,572	0.37%
6 Cebridge Acquisitions (Suddenlink Communications)	Cable TV provider	32,627,729	0.33%
7 Lowe's Home Centers, Inc.	Home improvement store	32,227,560	0.33%
8 The Lofts at Allen Ridge, LLC	Apartments	31,468,933	0.32%
9 Coca-Cola Southwest Beverages, LLC	Beverage distributor	31,308,424	0.32%
10 Reserve at Abilene	Apartments	29,270,000	0.30%
TOTAL		<u>\$ 549,900,927</u>	<u>5.63%</u>

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

CITY OF ABILENE, TEXAS

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, 2025 (1)	\$ 15,102,368
A tax rate of 0.1595 at 97% collection produces	\$ 15,111,313

(1) Includes bonds, excludes self-supporting debt.

Table 7 - Estimated Overlapping Debt

Expenditures of the various taxing entities within the territory of the City are paid out of ad valorem taxes levied by such entities on properties within the City. Such entities are independent of the City and may incur borrowings to finance their expenditures. This statement of direct and estimated overlapping ad valorem tax bonds ("Tax Debt") was developed from information contained in "Texas Municipal Reports" published by the Municipal Advisory Council of Texas and from information furnished by the Central Appraisal District of Taylor County and the Jones County and Callahan County Appraisal Districts. Except for the amounts relating to the City, the City has not independently verified the accuracy or completeness of such information, and no person should rely upon such information as being accurate or complete. Furthermore, certain of the entities listed may have issued additional bonds since the date hereof, and such entities may have programs requiring the issuance of substantial amounts of additional bonds, the amount of which cannot be determined. The following table reflects the estimated share of overlapping Tax Debt of the City.

Taxing Jurisdiction	2024 Total Taxable Assessed Value	2024 Tax Rate	Total Funded Debt As of 9/30/2024	Estimated % Applicable	Estimated Overlapping Funded Debt As of 9/30/2024	Authorized But Unissued Debt As Of 9/30/2024
City of Abilene (1)	\$ 9,767,193,447	0.7607	\$ 378,845,000	100.00%	\$ 378,845,000	(1) -
Abilene Independent School District	6,195,404,271	0.9924	190,815,246	98.46%	187,876,691	-
Clyde Cons. Independent School District	505,298,364	0.9051	15,960,000	1.02%	162,792	-
Taylor County	13,989,338,075	0.5486	48,460,000	73.57%	35,652,022	-
Wylie Independent School District	3,252,681,931	1.1506	218,120,000	61.47%	134,078,364	-
Jones County	1,287,203,690	0.5581	4,355,000	5.54%	241,267	-
Eula Independent School District	279,026,898	1.0760	25,758,500	40.17%	10,347,189	-
Hawley Independent School District	253,127,508	0.9802	3,750,000	1.07%	40,125	-
Merkel Independent School District	540,766,041	0.8497	7,330,000	0.37%	27,121	-
Total Direct and Overlapping Funded Debt	\$ 36,070,040,225		\$ 893,393,746		\$ 747,270,572	-
Ratio of Direct and Overlapping Funded Debt to Taxable Assessed Valuation					7.65%	
Per Capita Direct and Overlapping Funded Debt					\$ 5,791	
Per Capita Direct Debt					\$ 2,936	

(1) Includes \$215,040,000 self-supporting Water and Sewer System General Obligation debt, \$5,765,000 self-supporting Downtown Hotel Convention Center debt, and \$7,100,000 self-supporting Certificates of Obligation, Series 2023, debt.

Excluding the City's Water and Sewer System, Downtown Hotel, and Certificates of Obligation Series 2023 self-supporting debt, the City's total direct and overlapping funded debt is as follows:

Total Direct and Overlapping General Obligation Debt	\$ 747,270,572
Less: Self-supporting Debt	
Water and Sewer System General Obligation debt	215,040,000
Downtown Hotel Convention Center debt	5,765,000
Certificates of Obligation Series 2023 debt	7,100,000
Total Direct and Overlapping General Obligation Debt	\$ 519,365,572

Ratio of Direct and Overlapping General Obligation Debt to Taxable Assessed Valuation	5.32%
Per Capita Direct and Overlapping Funded Debt	\$ 4,025
Per Capita Direct Debt	\$ 1,170

CITY OF ABILENE, TEXAS

Table 8 - General Obligation Debt Service Requirements

Fiscal Year Ending 9-30	Principal	Interest	Total	Less: Water & Sewer General Obligation Debt	Hotel Convention Center Debt	Less: Certificates of Obligation Series 2023 Debt	General Funded Tax Debt	% of Principal Retired
2025	\$ 19,255,000	\$ 13,949,000	\$ 33,204,000	\$ 17,055,706	\$ 495,200	\$ 550,725	\$ 15,102,368	5.08%
2026	20,645,000	12,502,284	33,147,284	17,043,158	548,100	548,725	15,007,301	
2027	20,945,000	11,847,429	32,792,429	17,052,988	573,900	551,100	14,614,441	
2028	21,270,000	11,109,666	32,379,666	17,053,169	573,600	547,850	14,205,047	
2029	21,665,000	10,327,714	31,992,714	17,059,497	572,700	548,975	13,811,542	
2030	21,875,000	9,554,277	31,429,277	17,056,459	571,200	549,350	13,252,268	33.17%
2031	22,345,000	8,784,191	31,129,191	17,043,979	574,000	548,975	12,962,237	
2032	23,015,000	7,996,045	31,011,045	17,065,976	571,100	547,850	12,826,120	
2033	23,735,000	7,178,664	30,913,664	17,043,986	503,900	550,850	12,814,928	
2034	24,440,000	6,326,499	30,766,499	16,909,270	502,400	547,975	12,806,854	
2035	25,340,000	5,431,157	30,771,157	16,916,753	500,300	549,225	12,804,878	64.55%
2036	24,770,000	4,521,590	29,291,590	17,056,690	502,500	551,500	11,180,900	
2037	23,830,000	3,632,314	27,462,314	17,075,289	499,000	547,900	9,340,125	
2038	22,110,000	2,794,802	24,904,802	16,206,277	499,800	548,600	7,650,125	
2039	22,050,000	2,004,173	24,054,173	16,216,423	-	550,600	7,287,150	
2040	16,705,000	1,301,248	18,006,248	11,047,748	-	551,800	6,406,700	93.44%
2041	11,320,000	781,000	12,101,000	6,343,875	-	547,300	5,209,825	
2042	5,990,000	435,159	6,425,159	2,171,309	-	552,000	3,701,850	
2043	4,485,000	211,820	4,696,820	445,870	-	550,800	3,700,150	
2044	3,055,000	61,100	3,116,100	-	-	-	3,116,100	100.00%
	<u>\$ 378,845,000</u>	<u>\$ 120,750,132</u>	<u>\$ 499,595,132</u>	<u>\$ 273,864,422</u>	<u>\$ 7,487,700</u>	<u>\$ 10,442,100</u>	<u>\$ 207,800,909</u>	

Table 9 - Interest and Sinking Fund Budget Projection

General Obligation debt service requirements as of 9/30/2025		\$ 15,102,368
Interest and Sinking Fund as of 9/30/2024	\$ 3,147,197	
Interest and Sinking Fund taxes (as budgeted) for 2025	15,190,440	
Estimated investment income	238,225	
Collection and paying agent fees	<u>(290,830)</u>	<u>18,285,032</u>
Estimated remaining Interest and Sinking Fund balance as of 9/30/2025		<u>\$ 3,182,664</u>

CITY OF ABILENE, TEXAS

Table 10 - Computation of Self-Supporting Debt

Gross Income, Water and Sewer System, Fiscal Year Ended 9/30/2024 (1)	\$ 76,926,488
Less: Net Operating Expenses, Water and Sewer System, Fiscal Year Ended 9/30/2024	<u>54,061,765</u>
Available for Debt Service, Water and Sewer System, Fiscal Year Ended 9/30/2024	<u>\$ 22,864,723</u>
Water and Sewer System General Obligation Debt Requirements, Fiscal Year Ended 9/30/2024	\$ 17,055,706
Percentage of Water and Sewer System General Obligation Self-Supporting Debt	134.06%

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, 2024, City Council authorized the issuance of Certificates of Obligation bonds for a public safety communications microwave project and an airport ramp project. In December 2024, the City issued these bonds in the amount of \$8,025,000.

CITY OF ABILENE, TEXAS

Table 12 - General Fund Revenues and Expenditures History

	Fiscal Year Ended September 30,				
	2024	2023	2022	2021	2020
<u>Revenues:</u>					
General property taxes	\$ 51,048,679	\$ 46,110,202	\$ 41,463,378	\$ 39,845,264	\$ 38,594,606
Sales taxes	44,704,256	47,005,464	44,360,312	39,550,277	36,234,787
Franchise fees	10,218,799	9,832,040	9,431,468	7,593,440	7,858,613
Other taxes	4,263,599	3,777,475	3,797,800	3,953,116	3,872,165
Licenses and permits	1,499,949	1,736,412	2,063,257	1,928,230	1,710,152
Intergovernmental revenues	175,436	7,010,041	4,604,442	16,872,054	2,392,152
Charges for services	1,490,936	1,687,153	3,137,477	4,201,864	3,650,033
Interest and miscellaneous	14,764,009	13,535,073	9,920,289	9,367,480	8,105,822
Total Revenues	128,165,663	130,693,860	118,778,423	123,311,725	102,418,330
<u>Expenditures:</u>					
General Government	-	-	-	5,387,712	5,558,400
City Attorney's Office	1,051,986	987,203	885,971	-	-
City Manager's Office	2,003,142	3,436,035	4,073,702	-	-
City Secretary's Office	566,656	689,960	508,373	-	-
Office of Professional Standards	140,195	-	-	-	-
Human Resources	2,064,216	1,864,039	1,882,224	1,922,493	1,806,687
Finance	3,971,450	3,586,979	3,379,888	3,138,735	7,501,221
Planning and Development Services	3,498,819	3,049,085	2,510,916	2,439,041	2,375,946
Public Works	8,336,450	7,576,726	7,082,366	6,876,221	7,186,085
Information Technology	2,641,630	2,584,087	2,031,327	1,767,898	2,148,756
Police	37,383,824	35,987,495	34,230,469	31,800,939	30,394,427
Fire	29,587,393	26,648,566	25,849,653	23,472,599	22,669,849
Transportation Services	-	-	-	2,238,819	2,008,041
Library	3,386,338	2,923,120	4,192,904	2,941,885	-
Parks & Recreation	9,562,824	9,011,992	9,171,700	11,573,040	12,118,518
Zoo	5,700,146	5,085,498	4,391,575	-	-
General Services	4,775,471	3,416,876	2,927,175	2,783,815	-
Debt Service	245,800	200,000	155,000	-	-
Total Expenditures	114,916,340	107,047,661	103,273,243	96,343,197	93,767,930
Excess of Revenues over Expenditures	13,249,323	23,646,199	15,505,180	26,968,528	8,650,400
Net Other Financing Uses	(19,474,233)	(18,355,830)	(10,628,485)	(25,441,237)	(5,776,380)
Net Increase (Decrease) in Fund Balance	(6,224,910)	5,290,369	4,876,695	1,527,291	2,874,020
Fund Balance at Beginning of Year	46,150,644	40,860,275	35,983,580	34,456,289	31,582,269
Fund Balance at End of Year	\$ 39,925,734	\$ 46,150,644	\$ 40,860,275	\$ 35,983,580	\$ 34,456,289

CITY OF ABILENE, TEXAS

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)
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
2023	47,005,464	78.15%	0.5722	369
2024	44,704,256	68.59%	0.4823	346

(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, 2024, 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	1.27%	\$ 3,000,000	\$ 3,002,160	9-497 days
Accrued Interest	0.01%	32,046	32,046	
	1.28%	3,032,046	3,034,206	
Discretionary Portfolio:				
U.S. Government Securities	13.93%	32,808,145	32,783,268	1 - 546 days
Accrued Interest	0.08%	180,830	180,830	
	14.01%	32,988,975	32,964,098	
Emergency/Liquidity Portfolio:				
TexPool	26.92%	63,420,856	63,420,856	Same Day
TexStar	0.17%	410,670	410,670	Same Day
Money Market	20.23%	47,655,778	47,655,778	Same Day
	47.32%	111,487,304	111,487,304	
Total Pooled Investment Fund	62.61%	147,508,325	147,485,608	
Other Invested Funds:				
Money Market - enterprise funds	0.65%	1,526,922	1,526,922	Same Day
Money Market Mutual Funds - enterprise funds	0.80%	1,873,437	1,873,437	Same Day
TexStar - enterprise funds	3.48%	8,204,382	8,204,382	Same Day
TexStar - capital projects funds	32.44%	76,417,259	76,417,259	Same Day
TexStar - custodial funds	0.02%	58,311	58,311	Same Day
Total Other Invested Funds	37.39%	88,080,311	88,080,311	
Total Investments	100.00%	\$ 235,588,636	\$ 235,565,919	

As of such date the weighted average life of the total portfolio was 39 days; weighted average yields were:

State Pools	5.14%
Money Market	4.74%
Money Market Mutual Funds	4.60%
U.S. Government Securities	4.99%

The fair value of the total investment portfolio on September 30, 2024 was 99.9% of book value.

CITY OF ABILENE, TEXAS

Table 15 - Passenger Enplanements on Scheduled Airline Flights

Fiscal Year	Envoy	Other Airlines	Total
2020	54,761	1,337	56,098
2021	61,794	11,409	73,203
2022	75,252	654	75,906
2023	76,898	542	77,440
2024	95,730	1,014	96,744

Table 16 - Airport Condensed Statement of Operations (1)

	Fiscal Year Ended September 30,				
	2024	2023	2022	2021	2020
REVENUE					
Operating Revenue	\$ 2,315,184	\$ 1,935,632	\$ 1,821,956	\$ 1,705,587	\$ 1,470,952
Non-Operating Revenues (2)	1,893,561	2,087,228	1,749,518	446,978	265,552
Gross Revenues (3)	4,208,745	4,022,860	3,571,474	2,152,565	1,736,504
EXPENSES					
Operating Expense	3,221,740	7,263,386	6,600,462	2,302,190	2,012,299
NET REVENUE	<u>\$ 987,005</u>	<u>\$ (3,240,526)</u>	<u>\$ (3,028,988)</u>	<u>\$ (149,625)</u>	<u>\$ (275,795)</u>
PFC Revenue (3)	\$ 361,738	\$ 194,226	\$ 284,818	\$ 270,264	\$ 243,010
Debt Service Payment (4)	-	-	\$ 471,155	\$ 467,750	\$ 468,046
CFC Revenue (3)	\$ 228,555	\$ 185,670	\$ 184,731	\$ 194,127	\$ 206,279

(1) For 2020-2021, the Airport was accounted for in the general fund. In 2022, a new enterprise fund was established for the Airport.

(2) 2020-2021 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.

CITY OF ABILENE, TEXAS

Table 17 - Monthly Water Rates

Water rates were increased for billings effective November 1, 2023 for consumption beginning in October 2023.

	Previous Rates (effective 11-01-23)	Present Rates (effective 11-01-24)
<u>Residential (1)</u>		
Customer Service Charge	Based on Meter Size (2)	Based on Meter Size (2)
Volume Charge:		
First 6,000 gallons	\$3.85 per 1,000 gals.	\$4.15 per 1,000 gals.
7,000 - 15,000 gallons	6.55 per 1,000 gals.	7.10 per 1,000 gals.
Over 15,000 gallons	9.20 per 1,000 gals.	9.95 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	\$6.55 per 1,000 gals.	\$7.10 per 1,000 gals.
Over 6,000 gallons	6.55 per 1,000 gals.	7.10 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	\$5.40 per 1,000 gals.	\$5.85 per 1,000 gals.
<u>Yard Meter and Construction Water</u>		
Volume Charge:		
All Consumption	\$8.00 per 1,000 gals.	\$8.65 per 1,000 gals.
Volume Charge:		
All Consumption	\$7.80 per 1,000 gals.	\$8.45 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"	\$ 18.25
1 inch	28.00
1 1/2 inch	51.75
2 inch	86.00
3 inch	162.00
4 inch	243.00
6 inch	452.00
8 inch	734.00
10 inch	990.00

CITY OF ABILENE, TEXAS

Table 18 - Historical Water Consumption

Fiscal Year Ending 09/30	Treated Water Consumption (Thousand Gallons)	Daily Average (Thousand Gallons)	Peak Day (Thousand Gallons)
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
2023	8,020,215	21,973	34,236
2024	8,525,177	23,357	36,585

Table 19 - Top Ten Treated Water Customers (1)

Fiscal Year Ended September 30, 2024		
Customer	Consumption (Thousand Gallons)	Billings
TDCJ	207,318	\$ 1,212,810
Coca Cola Southwest	124,441	727,980
Dyess AFB	92,403	540,558
Hendrick MC N	71,644	419,117
Abilene ISD	51,389	300,626
ACU	34,676	202,855
HSU	33,165	194,015
Western A.H.406 LTD	26,449	187,788
Hendrick MC S	21,816	127,624
McMurry	20,401	119,346
	<u>683,702</u>	<u>\$ 4,032,719</u>

(1) Excludes City of Abilene treated water consumption which is metered and billed to General Fund supported activities.

(2) Texas Department of Criminal Justice prison system facilities.

Table 20 - Top Ten Special Treated Water Customers ("Contract Customers")

Fiscal Year Ended September 30, 2024		
Customer	Water Consumption (Thousand Gallons)	Billings
Steamboat Mountain WSC	273,006	\$ 2,306,901
Potosi WSC	187,094	1,580,944
City of Clyde	119,676	1,011,262
City of Merkel	101,178	854,954
View/Caps WSC	99,639	841,950
Hawley WSC	97,685	825,438
City of Baird	89,501	756,283
Hamby WSC	65,874	556,635
SUN WSC	55,825	471,721
Eula WSC	45,457	384,112
	<u>1,134,935</u>	<u>\$ 9,590,200</u>

CITY OF ABILENE, TEXAS

AVERAGE MONTHLY CONSUMPTION

For fiscal year ended September 30, 2024, average monthly residential consumption was 4,372 gallons, average monthly commercial consumption was 26,971 gallons, and average monthly industrial consumption was 286,409 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, 2023)

Residential	\$16.00 (minimum)
Customer Service Charge	
Volume Charge (Water Consumption)	\$3.40 per 1,000 gallons
First 10,000 gallons	No Charge
Over 10,000 gallons	
Commercial	\$16.00 (minimum)
Customer Service Charge	\$3.40 per 1,000 gallons
Volume Charge (Water Consumption)	
Industrial	\$16.00 (minimum)
Customer Service Charge	\$3.40 per 1,000 gallons
Volume Charge (Water Consumption), All Use	
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
2015	11.557
2016	13.001
2017	13.138
2018	13.741
2019	15.766
2020	12.442
2021	12.730
2022	10.779
2023	12.044
2024	11.923

CITY OF ABILENE, TEXAS

Table 23 - Top Ten Sewer Customers

	Fiscal Year Ended September 30, 2024 Billings			
	Wastewater Charge	Surcharge	Total Billing	Volume (2) (Thousand Gallons)
TDCJID (1)	\$ 481,170	\$ 13,284	\$ 494,454	207,318
Coca Cola SW Beverages	72,368	77,331	149,699	124,441
Dyess AFB	160,973		160,973	92,403
Hendrick Medical Center N	145,629		145,629	71,644
Abilene ISD	149,220		149,220	51,389
City of Tye	81,154	5,601	86,755	39,883
ACU	60,528		60,528	34,676
Hardin Simmons	96,371		96,371	33,165
Wester A.H.406 LTD	76,894		76,894	26,449
ASSLC	64,378	6,416	70,794	22,133

(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,				
	2024	2023	2022	2021	2020
Revenue					
Water Service	\$ 51,954,679	\$ 50,603,402	\$ 49,773,140	\$ 44,349,434	\$ 43,821,083
Sewer Service	19,334,218	17,947,716	16,351,628	13,951,233	12,942,060
Other Operating Revenues	922,402	1,364,309	983,700	946,009	772,818
Non-Operating Income	4,715,189	3,858,356	1,071,682	1,729,541	1,306,712
Gross Revenues	<u>76,926,488</u>	<u>73,773,783</u>	<u>68,180,150</u>	<u>60,976,217</u>	<u>58,842,673</u>
Operating Expenses (1), (2)					
Personal Services	12,579,232	11,609,024	9,745,925	10,094,591	9,753,510
Supplies	8,152,868	5,341,368	4,336,369	3,297,746	3,085,340
Purchased Services	8,985,193	-	-	-	-
Maintenance	-	4,654,187	3,747,926	3,123,501	3,451,433
Other Services and Charges	17,816,907	24,573,831	22,379,597	19,667,013	20,453,245
Total Operating Expense	<u>47,534,200</u>	<u>46,178,410</u>	<u>40,209,817</u>	<u>36,182,851</u>	<u>36,743,528</u>
Net Revenue	<u>\$ 29,392,288</u>	<u>\$ 27,595,373</u>	<u>\$ 27,970,333</u>	<u>\$ 24,793,366</u>	<u>\$ 22,099,145</u>
Water Customers	43,172	43,373	42,797	41,773	41,463
Sewer Customers	41,410	41,629	41,200	40,220	39,877

(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.

(2) There was change in grouping and reporting categories beginning in 2024.

Note: The City has no outstanding or authorized Waterworks and Sewer Revenue Bonds, however, there will be General Obligation debt outstanding (2012, 2017, 2018, 2019, and 2022 Certificates of Obligation and 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, 2023 (see "The Waterworks and Sewer System" and "Table 17 - Monthly Water Rates," above.).

CITY OF ABILENE, TEXAS

Table 25 - Hotel Occupancy Tax Collections

Fiscal Year Ended 9-30	Total Collected (1)
2020	\$ 2,874,140
2021	3,889,073
2022	4,480,435
2023	4,933,150
2024	4,856,398

(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 and
Members of the City Council
City of Abilene, Texas
Abilene, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the 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, 2024, 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 31, 2025. Our report includes a reference to other auditors who audited the financial statements of Abilene Firemen's Relief and Retirement Fund (AFRRF), a fiduciary component unit of the City, 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, were 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 Mazars, LLP

**Dallas, Texas
March 31, 2025**

Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance

Independent Auditor's Report

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

Report on Compliance for Each Major Federal and State Program

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, 2024. 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, 2024.

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.

Forvis Mazars, LLP

**Dallas, Texas
March 31, 2025**



CITY OF ABILENE, TEXAS
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2024

Exhibit H-1
Page 3

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided To Subrecipients	Total Federal Expenditures
Department of Agriculture				
Passed through from Department of State Health Services SNAP-ED Toolkit	10.533	HHS001432000001	\$ -	\$ 12,757
Passed through from Texas Health and Human Services Commission WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HHS000800200001	-	780,132
Passed through from Department of State Health Services <i>SNAP Cluster</i> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HHS000800200001	-	19,336
<i>Total SNAP Cluster</i>			-	19,336
Passed through from Texas Department of Agriculture Food and Nutrition WIC Farmers' Market Nutrition Program (FMNP)	10.572	FMNP-06770	-	17,930
Total Department of Agriculture			-	830,155
Department of Commerce				
Direct Program: <i>Economic Development Cluster</i> Investments for Public Works and Economic Development Facilities	11.300		-	496,248
<i>Total Economic Development Cluster</i>			-	496,248
Total Department of Commerce			-	496,248
Department of Housing and Urban Development				
Direct Programs: <i>CDBG - Entitlement Grants Cluster</i> Community Development Block Grants/Entitlement Grants	14.218		-	931,944
<i>Total CDBG - Entitlement Grants Cluster</i>			-	931,944
Home Investment Partnerships Program	14.239		-	364,226
Total Department of Housing and Urban Development			-	1,296,170
Department of Justice				
Passed through from the City of Dallas Missing Children's Assistance	16.543	15PJDP-22-GK-04883-MECP	-	8,000
Passed through from Children's Advocacy Center of Texas Crime Victim Assistance	16.575	VOCA-FY24-29	-	54,198
Direct Program: Edward Byrne Memorial Justice Assistance Grant	16.738		22,133	22,733
Total Department of Justice			22,133	84,931
Department of Transportation				
Direct Program: Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106		-	333,042
COVID-19 - Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106		-	157,035
Total Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs			-	490,077
Passed through from Texas Department of Transportation Highway Planning and Construction	20.205	None	-	902,745
Metropolitan Transportation Planning and State and Non-Metropolitan Planning	20.505	50-24XF0014, TX-2020-041	-	622,480

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, 2024

Exhibit H-1
Page 1

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided To Subrecipients	Total Federal Expenditures
Direct Program:				
<i>Federal Transit Cluster</i>				
Federal Transit Formula Grants	20.507		-	2,731,546
COVID-19 - Federal Transit Formula Grants	20.507		-	16,828
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		-	39,735
<i>Total Federal Transit Cluster</i>			-	2,788,109
Passed through from Texas Department of Transportation				
<i>Transit Services Program Cluster</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	TX-2022-049	-	21,000
<i>Total Transit Services Program Cluster</i>			-	21,000
Passed through from Texas Department of Transportation				
<i>Highway Safety Cluster</i>				
State and Community Highway Safety Grant	20.600	2024-SafetyCi-G-1YG-0117, 2024-Abilene-S-1YG-00068	-	59,550
<i>Total Highway Safety Cluster</i>			-	59,550
Total Department of Transportation			-	4,883,961
The Institute of Museum and Library Services				
Passed through from Texas State Library and Archives Commission Grants to States	45.310	LS-253655-OLS-23	-	3,732
Total The Institute of Museum and Library Services			-	3,732
Department of Health and Human Services				
Passed through from Texas Department of State Health Services				
Public Health Emergency Preparedness	93.069	HHS001311200004, HHS001439500004	-	89,217
Passed through from Texas Department of State Health Services				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS001096400001, HHS001437400002	-	7,934
Passed through from Texas Department of State Health Services				
Immunization Cooperative Agreement	93.268	HHS001331300004	-	75,545
Passed through from Texas Department of State Health Services				
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HHS001074300001	-	238,080
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	HHS001057600001	-	107,165
State Physical Activity and Nutrition (SPAN)	93.439	HHS001434100001, HHS000448200001	-	158,336
Passed through from U.S. Committee for Refugees and Immigrants				
Refugee and Entrance Assistance State/Replacement Designee Administered Programs	93.566	2024-ABITX-08	-	471,575
Passed through from Texas Department of Health and Human Services				
<i>Medicaid Cluster</i>				
Medical Assistance Program	93.778	HHS000537900057	-	102,955
<i>Total Medicaid Cluster</i>			-	102,955
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	HHS001309500001	-	184,213
Passed through from Texas Department of State Health Services				
Preventive Health and Health Services Block Grant	93.991	HHS001324900001, HHS000438400010, HHS001453700001	-	151,890
Total Department of Health and Human Services			-	1,586,910
Total Federal Awards			\$ 22,133	\$ 9,182,107

The accompanying notes are an integral part of this schedule.

CITY OF ABILENE, TEXAS
Schedule of Expenditures of State Awards
Year Ended September 30, 2024

Exhibit H-1
Page 3

Program Title	Pass-Through Entity Identifying Number	Provided To Subrecipients	Total State Expenditures
Office of the Attorney General			
Other Victim Assistance Grant	C-00775	\$ -	\$ 47,057
Other Victim Assistance Grant	C-01917	-	3,014
Asset Forfeitures	None provided		61,267
		-	111,338
Texas Comptroller of Public Accounts:			
Law Enforcement Officer Standards and Education	17560004404-025	-	2,536
Law Enforcement Officer Standards and Education	17560004404-026	-	1,783
Law Enforcement Officer Standards and Education	17560004404-026	-	865
		-	5,184
Texas Office of the Governor			
Criminal Justice Division			
Bullet Resistant Shield Grant Program	4798801	-	204,126
		-	204,126
Texas Military Preparedness Commission			
Defense Economic Adjustment Assistance	TMPC 2020-02-10	-	188,006
Defense Economic Adjustment Assistance	TMPC 2022-01-10	-	149,907
Defense Economic Adjustment Assistance	TMPC 2022-02-05		107,425
		-	445,338
Health and Human Services Commission:			
Family Planning	HHS000734600009	-	20,134
		-	20,134
Texas Department of State Health Services:			
Infectious Disease	HHS001315700001	-	13,519
Immunization Program	HHS001331300004	-	100,919
Rural Local Services System / Local Public Health Services	HHS001324900001	-	54,807
Tuberculosis Prevention and Control	HHS001182200001	-	11,972
Tuberculosis Prevention and Control	HHS001437400002	-	832
		-	182,049
Children's Advocacy Centers of Texas:			
Passed through from Abilene/Taylor County Child Advocacy Center			
Child Advocacy Center '23	HHSC-FY24-29	-	339,311
Child Advocacy Center '24	HHSC-FY25-29	-	18,029
		-	357,340
Texas Department of Transportation			
Routine Airport Maintenance Program	M2408ABLN	-	93,665
Airport Development Grant	2408ABLNE	-	716,934
Regional Coordinator	RCTCP-2024-ABILENE-000 16	-	7,909
Urban Renewal Transit Grant	STATE-U-2023-ABILENE-00 090	-	437,274
		-	1,255,782
Total State Assistance		\$ -	\$ 2,581,291

The accompanying notes are an integral part of this schedule.

CITY OF ABILENE, TEXAS
Notes on Accounting Policies for Federal and State Awards
For the Year Ended September 30, 2024

NOTE 1: GENERAL

The accompanying schedules of expenditures of federal and state awards (Schedules) 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, 2024. The City's reporting entity is defined in Note 1 in the City's basic financial statements for the year ended September 30, 2024.

The information in the Schedules are 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 Schedules present 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 Schedules are reported on the modified accrual basis of accounting. Proprietary fund expenses reported on the Schedules 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, 2024. 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 Schedules 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 to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

The accompanying notes are an integral part of this schedule.

Section I – 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:
- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None Reported
3. Noncompliance material to the financial statements noted?
- ☐ Yes ☒ No

Federal and State Awards

4. Internal control over the major federal and state award programs:
- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None Reported
5. Type of auditor’s report issued on compliance for the major federal and state award programs:
- ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or the TxGMS:
- ☐ Yes ☒ No
7. Identification of the major federal and state programs:

Federal Awards

Program	Federal Assistance Listing Number
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.577
CDBG – Entitlement Grants Cluster	14.218
Highway Planning and Construction	20.205

State Awards

Program	Contract Number
Airport Development Grant	2408ABLNE
Urban Renewal Transit Grant	STATE-U-2023-ABILENE-00090

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

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

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, 2024

Reference Number	Summary of Finding	Status
	No matters are reportable.	



Forvis Mazars Report to the Honorable Mayor, Members of City Council, and Management

City of Abilene, Texas

Results of the 2024 Financial Statement Audit, Including Required Communications

September 30, 2024

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

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	This report covers audit results related to your financial statements and supplementary information: - As of and for the year ended September 30, 2024. - Conducted in accordance with our contract dated August 5, 2024.
Our Responsibilities	Forvis Mazars is responsible for forming and expressing opinions 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) and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States (GAGAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. 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 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.

Matter	Discussion
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: • Honorable Mayor, Members of City Council, and Management • Others within the City

Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	We also provided reports as of September 30, 2024, on the following as required by GAGAS: • Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.

Uniform Guidance, Texas Grant Management Standards (TxGMS), and Passenger Facility Charge Program Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	We also provided reports as of September 30, 2024, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance, TxGMS and <i>Passenger Facility Charge Audit Guide for Public Agencies</i> (Guide): • Opinion on compliance for each major federal and state award program • Opinion on compliance for the Passenger Facility Charge program • Report on internal control over compliance • Schedule of Expenditures of Federal Awards • Schedule of Expenditures of State Awards • Schedule of Passenger Facility Charge Revenues and Expenditures
Audit Scope & Inherent Limitations to Reasonable Assurance	A compliance audit performed in accordance with OMB Uniform Guidance, TxGMS and the Guide is designed to obtain reasonable, rather than absolute, assurance about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement, TxGMS and the Guide that could have a direct and material effect on a major federal and state award program occurred.

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 group financial statements and our report thereon.

We did not audit the financial statements of Abilene Firemen's Relief and Retirement Fund (AFRRF), a fiduciary component unit, which statements reflect total assets constituting 42%, fund balance/net position constituting 48%, and revenues constituting 18% of aggregate remaining fund information for the year ended September 30, 2024.

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 (AFRRF), are 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.

Other Information Accompanying the Audited Financial Statements

The audited financial statements are presented along with management's ACFR. Management is responsible for preparing the ACFR.

We were not engaged to audit the introductory, statistical, or SEC disclosure sections contained in the ACFR, and as a result, our opinions do not provide assurance as to the completeness and accuracy of the information contained therein.

As part of our procedures, we read the entire report to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

Auditor Objectives Related to Other Information

Our objectives related to the other information accompanying the audited financial statements were to:

- Consider whether a material inconsistency exists between the other information and the financial statements
- Remain alert for indications that:
 - A material inconsistency exists between the other information and the auditor's knowledge obtained in the audit, or
 - A material misstatement of fact exists or the other information is otherwise misleading
- Respond appropriately when we identify that such material inconsistencies appear to exist or when we otherwise become aware that other information appears to be materially misstated. Potential responsive actions would include requesting management to correct the identified inconsistency
- Include the appropriate communication in our auditor's report, disclosing the procedures performed on the Other Information, as well as the results obtained
 - No material inconsistencies were noted in our review of the Other Information

Qualitative Aspects of Significant Accounting Policies & Practices

Significant Accounting Policies

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

Unusual Policies or Methods

- No matters are reportable

Alternative Accounting Treatments

- No matters are reportable

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
- Net pension liability and related deferred inflows and outflows of resources
- Total other postemployment benefits liability (OPEB) and related deferred outflows and inflows of resources
- Self-insured liabilities
- Key estimates related to leases and subscription-based information technology arrangements
- Depreciation/amortization expense and useful lives on capital assets

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

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:

- No matters are reportable

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

Auditor-proposed and management-recorded entries include the following:

- No matters are reportable

Uncorrected Misstatements

No matters are reportable.

Other Required Communications

Other Material Communication

Listed below is a material communication between management and us related to the audit:

- Management representation letter (see Attachment)

Other Matters

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

New Accounting Pronouncements

GASB Statement No.101, *Compensated Absences*

This statement 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. This statement 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.

The application of this Statement becomes effective for the City in fiscal year 2025.

GASB Statement No. 102, *Certain Risk Disclosures*

This statement requires governments to disclose information about certain concentrations or constraints that could affect services provided or the ability to meet obligations as they come due. Governments should start planning for compliance by identifying potential constraints and concentrations, assessing risks related to these factors, developing processes to evaluate and monitor disclosure criteria, and preparing to gather and present the required information in financial statement notes.

The application of this Statement becomes effective for the City in fiscal year 2025.

GASB Statement No. 103, *Financial Reporting Model Improvements*

This statement improves the financial reporting model by standardizing the presentation for various matters within governmental financial statements. The purpose is to eliminate diversity in practice and improve comparability. Impacted areas include management's discussion and analysis, unusual or infrequent items, the definitions and presentation of operating and nonoperating revenues and expenses in enterprise funds, presentation of major component units, presentation of budgetary comparison information, and financial trends information within the statistical section of separately issued financial reports.

The application of this Statement becomes effective for the City in fiscal year 2026. Earlier application is encouraged. Changes are required to be made retroactively to the earliest period presented.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. The purpose is to provide users of government financial statements with essential information about certain types of capital assets. Impacted areas include lease assets, intangible right-to-use assets, subscription assets, intangible assets other than those three types, and capital assets held for sale.

The application of this Statement becomes effective for the City in fiscal year 2026.

Attachment

Management Representation Letter (Attachment A)

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

Attachment A

Management Representation Letter

Representation of:
City of Abilene, Texas
555 Walnut ST
Abilene, Texas 79604

Provided to:
Forvis Mazars, LLP
Certified Public Accountants
14221 Dallas Parkway, Suite 400
Dallas, TX 75254

The undersigned ("We") are providing this letter in connection with Forvis Mazars' audit of our financial statements as of and for the year ended September 30, 2024.

We are also providing this letter in connection with:

- Your audit of our compliance with requirements applicable to each of our major federal and state awards programs as of and for the year ended September 30, 2024.
- Your audit of our compliance with requirements applicable to our passenger facility charge program as of and for the year ended September 30, 2024.

Our representations are current and effective as of the date of Forvis Mazars' report: March 31, 2025.

Our engagement with Forvis Mazars is based on our contract for services dated: August 5, 2024.

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to Forvis Mazars' report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Confirmation of Matters Specific to the Subject Matter of Forvis Mazars' Report

We confirm, to the best of our knowledge and belief, the following:

Broad Matters

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
 - a. Internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
 - b. Internal control to prevent and detect fraud.
3. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of City Council meetings held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the City Council, if applicable, and maintained as part of our records.
 - e. All significant contracts and grants.
4. We have responded fully and truthfully to all your inquiries.

Government Auditing Standards

5. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.
6. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
7. We have identified and disclosed to you any violations or possible violations of laws, regulations, including those pertaining to adopting, approving, and amending budgets, and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
8. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts, or violations of provisions of contracts or grant agreements that you or other auditors report.
9. We have a process to track the status of audit findings and recommendations.

10. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other studies.

Federal Awards Programs (Uniform Guidance), State Awards Programs (Texas Grant Management Standards (TxGMS)) and Passenger Facilities Charge (PFC) Program

11. We have identified in the schedule of expenditures of federal awards and schedule of expenditures of state awards all assistance provided (either directly or passed through other entities) by federal and state agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations, or in any other form.
12. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
13. We have reconciled the schedule of expenditures of federal awards (SEFA), schedule of expenditures of state awards (SESA) and the schedule of PFC revenue and disbursements to the financial statements.
14. Federal and state awards-related revenues and expenditures are fairly presented, both in form and content, in accordance with the applicable criteria in the entity's financial statements.
15. We have evaluated all recipient organizations that received federal funding and have correctly identified all subrecipients on the schedule of expenditures of federal and state awards.
16. We have identified the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and TxGMS regarding activities allowed or unallowed; allowable costs principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations. We have identified the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, that are applicable to the passenger facility charge program. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.
17. We are responsible for complying, and have complied, with the requirements of Uniform Guidance, TxGMS and the PFC Guide.
18. We are responsible to understand and comply with the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state awards programs and PFC program and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. We believe the entity has complied with all applicable compliance requirements.

19. We are responsible for the design, implementation, and maintenance of internal controls over compliance that provide reasonable assurance we have administered each of our federal and state awards programs and PFC program in compliance with federal and/or state statutes, regulations, and the terms and conditions of the federal and state awards.
20. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal and state awards programs and PFC program and to our compliance with applicable requirements of those programs.
21. The information presented in federal and state awards program and PFC program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
22. The costs charged to federal and state awards and PFC program are in accordance with applicable cost principles.
23. The reports provided to you related to federal and state awards programs and PFC program are true copies of reports submitted or electronically transmitted to the federal awarding agency, the applicable payment system, or pass-through entity in the case of a subrecipient.
24. Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and TxGMS regarding cost principles.
25. We have monitored any subrecipients to determine that they have expended federal and state awards in accordance with federal statutes, regulations, and the terms and conditions of the subaward and have met the audit and other requirements of the Uniform Guidance and TxGMS.
26. We have taken appropriate corrective action on a timely basis after receipt of any subrecipient's auditor's report that identified findings and questioned costs pertaining to federal and state awards programs passed through to the subrecipient by us.
27. We have considered the results of any subrecipient's audits received and made any necessary adjustments to our books and records.
28. We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal and state awards programs and PFC program, including any communications received from the end of the period of your audit through the date of this letter.
29. We have identified to you any previous compliance audits, attestation engagements, and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other monitoring.
30. The summary schedule of prior audit findings correctly states the status of all audit findings of the prior audit's schedule of findings and questioned costs and any uncorrected open findings included in the prior audit's summary schedule of prior audit findings as of the date of this letter.
31. The reporting package does not contain any protected personally identifiable information.

32. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.

Misappropriation, Misstatements, & Fraud

33. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
- a. Misappropriation of assets.
 - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.
34. We have no knowledge of fraud or suspected fraud affecting the entity involving:
- a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
35. We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.
36. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, citizens, regulators, suppliers, or others.
37. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

Ongoing Operations

38. We have evaluated whether there are conditions or events known or reasonably knowable, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern within one year of the date of this letter without consideration of potential mitigating effects of management's plans not yet fully implemented and concluded substantial doubt does not exist.

Related Parties

39. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware.

In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

40. We understand that the term related party refers to:

- Affiliates
- City Council members and members of their immediate families
- Management and members of their immediate families
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Litigation, Laws, Rulings & Regulations

41. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
42. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
43. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.
44. There are no regulatory examinations currently in progress for which we have not received examination reports.
45. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act*, nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
46. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

Nonattest Services

47. You have provided nonattest services, including the following, during the period of this engagement:
- Preparing a draft of the financial statements and related notes and supplementary information
 - Preparing a draft of the schedule of expenditures of federal and state awards and related notes
 - Completing the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse
 - Preparing a draft of the schedule of passenger facility charge (PFC) revenues and expenditures. and related notes
48. With respect to these services:
- a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
 - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - d. We have evaluated the adequacy of the services performed and any findings that resulted.
 - e. We have established and maintained internal controls, including monitoring ongoing activities.
 - f. When we receive final deliverables from you, we will store those deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

Financial Statements & Reports

49. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.
50. With regard to supplementary information:
- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
 - b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.

- c. The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
- 51. With regard to other information that is presented in the form of our annual report:
 - a. We confirm that the annual comprehensive financial report (ACFR) comprises the annual report for the entity.
 - b. We have reviewed and approved the final draft of the AFCR.

Transactions, Records, & Adjustments

- 52. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 53. The City has appropriately reconciled its general ledger accounts to their related supporting information. All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements. All intracompany (and intercompany) accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.
- 54. We have everything we need to keep our books and records.
- 55. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.

Governmental Accounting & Disclosure Matters

- 56. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 57. With regard to deposit and investment activities:
 - a. All deposit and investment transactions have been made in accordance with legal and contractual requirements.
 - b. Investments are properly valued.
 - c. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - d. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
- 58. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

59. We have identified and evaluated all potential fiduciary activities. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
60. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
61. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
62. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance is available and have determined that net position is properly recognized under the policy.
63. The entity has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
64. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements other than those that have been disclosed in the notes of the financial statements.
65. The City's ability to continue as a going concern was evaluated and that appropriate disclosures are made in the financial statements as necessary under GASB requirements.
66. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, budgetary comparison, pension, and other postemployment benefit information, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.
67. With regard to pension and other postemployment benefits (OPEB):
 - a. We believe the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. We have provided you with the entity's most current pension and OPEB plan instrument for the audit period, including all plan amendments.
 - c. The participant data provided to you related to pension and OPEB plans are true copies of the data submitted or electronically transmitted to the plan's actuary.
 - d. The participant data that we provided the plan's actuary for the purposes of determining the actuarial present value of accumulated plan benefits and other actuarially determined amounts in the financial statements were complete.

General Government Matters

68. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
69. All funds that meet the quantitative criteria in in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, and No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an Amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
70. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
71. Revenues are appropriately classified in the statement of activities within program revenues, general revenues.
72. We have appropriately disclosed that the entity is following either its established accounting policy regarding which governmental fund resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes and have determined that fund balance is properly recognized under the policy.
73. We have exercised due care in the preparation of the introductory and statistical sections included in our annual comprehensive financial report (ACFR) and are not aware of any information contained therein that is inconsistent with the information contained in our basic financial statements.

Accounting & Disclosure

74. All transactions entered into by the entity are final. We are not aware of any unrecorded transactions, side agreements or other arrangements (either written or oral) that are in place.
75. Except as reflected in the financial statements, there are no:
 - a. Plans or intentions that may materially affect carrying values or classifications of assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.
 - b. Material transactions omitted or improperly recorded in the financial records.
 - c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - d. Events occurring subsequent to the statement of net position/balance sheet date through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
 - e. Agreements to purchase assets previously sold.

- f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.
 - g. Guarantees, whether written or oral, under which the entity is contingently liable.
 - h. Known or anticipated asset retirement obligations.
76. Except as disclosed in the financial statements, the entity has:
- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
 - b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.
77. We agree with the findings of specialists in evaluating the pension, OPEB, self-insurance, and arbitrage liabilities and have adequately considered the qualification of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

Revenue, Accounts Receivable, & Inventory

78. Adequate provisions and allowances have been accrued for any material losses from:
- a. Uncollectible receivables.
 - b. Excess or obsolete inventories.
 - c. Sales commitments, including those unable to be fulfilled.
 - d. Purchase commitments in excess of normal requirements or at prices in excess of prevailing market prices.

Estimates

79. We have identified all accounting estimates that could be material to the financial statements and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
80. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that “near term” means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to volumes of business, revenues, available sources of supply, or markets, loans, investments, or deposits, existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

Fair Value

81. With respect to the fair value measurements of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated course of action.
 - b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances for financial statement measurement and disclosure purposes and have been consistently applied.
 - c. The significant assumptions appropriately reflect market participant assumptions.
 - d. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Tax-Exempt Bonds

82. Tax-exempt bonds issued have retained their tax-exempt status.
83. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.

Mindy Patterson

Mindy Patterson (Mar 31, 2025 13:20 CDT)

Mindy Patterson, Interim City Manager
mindy.patterson@abilenetx.gov

Marjorie Knight

Marjorie Knight (Mar 31, 2025 13:29 CDT)

Marjorie Knight, Director of Finance
marjorie.knight@abilenetx.gov

Acceptance of the FY 2024 Annual Comprehensive Financial Report (ACFR)





Acceptance of the FY 2024 Annual Comprehensive Financial Report (ACFR)

- The FY 2024 Annual Comprehensive Financial Report (ACFR) has been completed and Forvis Mazars, 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 25-27

Fund Financial Statements – pg 28-38

Notes to Financial Statements – pg 40-80

General Fund – Budgetary Basis – pg 83

Combining & Individual Fund Statements – pg 97-146

Statistical Section – pg 155-191

Federal Financial Assistance – pg 213-225





Acceptance of the FY 2024 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 2024 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), and Fiduciary Funds.
- Major funds presented separately





Acceptance of the FY 2024 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 2024 Annual Comprehensive Financial Report (ACFR)

- Key takeaways:

- Auditors had no findings or other matters to report.
- The City is in good financial health with adequate reserves.
- Areas of Continued Weakness

Abilene Firemen's Relief and Retirement Fund's pension liabilities are only 47% funded compared to TMRS which is 94% funded at September 30, 2024. The fund had positive investment returns for FY 2024 which helped to increase the funding level from 41% in FY 2023 to 47% in FY 2024, however, pension service costs and interest costs outpacing contributions and investment earnings in years past cannot be made up within a single year. In recent months the City has started working with the Fund's Board to develop a strategy to address the funded status of the plan, which staff anticipate will be included with budget discussions this spring. Upcoming changes by the State Pension Review Board will impose stricter guidelines for funded ratios and amortization periods after September 1.





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Marjorie Knight, Director

SUBJECT: 16. Resolution: Receive a Report, Hold a Discussion and Take Action on the Expenditure of General Fund FY 24 Fund Balance in Excess of the Three-Month Reserve Requirement (*Marjorie Knight*)

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 ninety-day reserve requirement are to be transferred to the Minor Improvement Fund (MIP).

The current required three-month operating reserve as of September 30, 2024 for the General Fund is \$31,928,728. The September 30, 2024 General Fund budget-basis fund balance is \$34,757,882 leaving an excess of \$2,829,154. Of this excess, the City recommends \$800,000 be reserved to fund the Year 2 commitment for the 380 agreement with Abilene Youth Sports Authority (AYSA) due October 1, 2025. This leaves \$2,029,154 of of undesignated funds available to transfer to the Minor Improvement Fund.

The current balance of undesignated Minor Improvement funds is \$649,929. After this transfer, the undesignated portion of the Minor Improvement Fund will be \$2,679,083.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

The General Fund's fund balance will decrease by \$2,829,154 after the transfer of \$2,029,54 to the Minor Improvement Fund and the \$800,000 to fund the year 2 380 agreement with AYSA.

STAFF RECOMMENDATION

Staff recommends approval.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Approving the Expenditure of FY 2024 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 2024 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, 2024; and,

WHEREAS, the budget basis fund balance exceeds the three-month reserve requirement by \$2,829,154; and,

WHEREAS, \$800,000 will be reserved to fund year 2 of the 380 agreement with AYSA leaving \$2,029,154 in excess funds available; 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 2024 General Fund funds in excess of the three-month reserve requirement in the amount of \$2,029,154 to the Minor Improvement Fund.

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

ADOPTED this 10th day of April, 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney

Approval of the Expenditure of Excess General Fund – Fund Balance





Approval of the Expenditure of Excess General Fund – Fund Balance

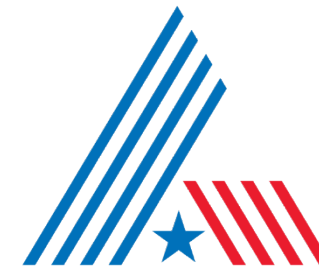
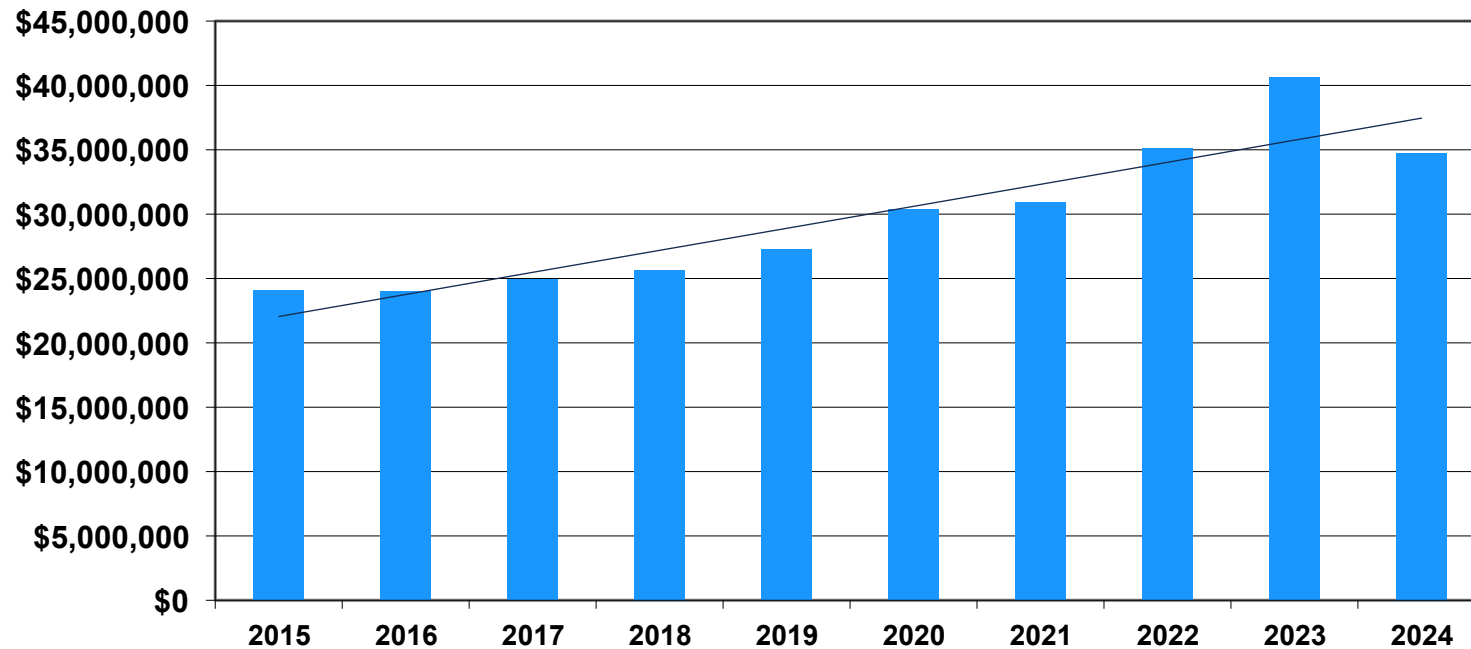
- In accordance with Council Policy Statement 2015-001 amended by Council Resolution 55-2019 excess General Fund reserve funds are to be transferred to the Minor Improvement Fund
- As of September 30, 2024 the General Fund has a fund balance in excess of the three month operating reserve of \$2,829,154. \$800,000 of this excess will be reserved for Year 2 of the 380 Agreement with AYSA. After this transfer, the undesignated portion of the Minor Improvement Fund will be \$2,029,154.





Approval of the Expenditure of Excess General Fund – Fund Balance

General Fund - Fund Balance History – Budget Basis Fiscal Years 2015-2024



CITY OF
ABILENE
TEXAS



Approval of the Expenditure of Excess General Fund – Fund Balance

General Fund Fund Balance – Budget Basis

Year	Reserve	Fund Balance
FY 2020	3.4 months	\$30,346,161
FY 2021	3.4 months	\$30,894,328
FY 2022	3.5 months	\$35,085,466
FY 2023	3.7 months	\$40,632,954
FY 2024	3.3 months	\$34,757,882
Policy	3.0 months	





Approval of the Expenditure of Excess General Fund – Fund Balance

General Fund FY 2024 Fund Balance – Budget Basis

	Fund Balance	Months
Actual	\$34,757,882	3.3 months
Per Policy	31,928,728	3.0 months
Excess	\$2,829,154	





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Marjorie Knight, Director

SUBJECT: 17. Resolution: Receive a Report, Hold a Discussion and Take Action on Approval of the Investment Policy (*Marjorie Knight*)

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.

Staff have added interest-bearing banking deposits to the diversification guidelines since the last approval by Council on April 11, 2024. The intent of this is for consistency since the interest bearing banking deposits were not specifically mentioned within the previous version of the policy.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends approval.

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution Approving the Investment Policy and Strategy
2. City Investment Policy as recommended 250402
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 April 11, 2024;
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 10th day of April, 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney

City of Abilene, Texas, Investment Policy

The purpose of this investment policy and strategy 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 Comprehensive Financial Report \(CAFR ACFR\)](#) 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.
- Interest-bearing banking deposits that are guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Share Insurance Fund (NCUA) or their successors or secured by pledged securities or Letters of Credit as outlined in Section VI F.

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>Interest Bearing Banking Deposits</i>
The portfolio may be comprised of 100% fully collateralized interest bearing banking deposits. The need for liquidity may direct a high use of interest bearing banking deposits.
<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)

Approving the Investment Policy





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: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Troy Swanson, IT Director

SUBJECT: **18. Resolution: Receive a Report, Hold a Discussion and Take Action on the Approval to Acquire Professional Services of Computer Task Group (CTG), Inc. as a Provider of Microsoft Transition Services (*Troy Swanson*)**

GENERAL INFORMATION

The Information Technology (IT) Department requires the ability to acquire professional services from Computer Task Group (CTG), Inc. The IT Department has funding allocated for these services. The IT Department requests the acquisition of a contract for professional services from CTG, Inc. in the not-to-exceed amount of \$317,125. The acquisition of these services from CTG, Inc. is a result of a Request for Proposals (RFP) conducted by the IT Department. These services will provide for the City's transition from a Google tenant license to a Microsoft tenant license.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. CoA Council - Resolution - CTG
2. Abilene ProfessionalServices Contract - 2025 - CTG with SOW included
3. 20250410 - City Council - Presentation - CTG

RESOLUTION NO. 2025-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS TO ACQUIRE PROFESSIONAL SERVICES AS A RESULT OF A REQUEST FOR PROPOSALS (RFP) AND SELECTION OF COMPUTER TASK GROUP (CTG), INC. AS A PROVIDER OF MICROSOFT TRANSITION SERVICES.

WHEREAS, the City Council of the City of Abilene recognizes the need for professional services from Computer Task Group (CTG), Inc.; and

WHEREAS, the Information Technology Department conducted a Request for Proposals, made a selection from multiple valid proposers, and negotiated with the selected vendor; and

WHEREAS, the Information Technology Department has provided funding for these services and requests a contract to be approved for services in the not to exceed the amount of \$317,125; and

WHEREAS, this acquisition will be from CTG, Inc. as a provider of these professional services as a contract to include the negotiated Scope of Work; and

WHEREAS, it is the staff's recommendation that the City Council endorses the Information Technology Department's acquisition of these services from CTG, Inc.; and

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

Part 1: That the City Council approves the acquisition of services from CTG, Inc. for a not to exceed amount of \$317,125

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

ADOPTED this 10th day of April, 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney



PROFESSIONAL SERVICES CONTRACT (Not Architect or Engineer)

This Contract, dated the 10th day of April, 2025, is between the City of Abilene, a home rule municipal corporation of the State of Texas (“City”), and CTG (“Professional”).

The City is engaged in Information Technology (IT) Consulting Services and desires to engage the services of Professional, as an independent contractor and not as an employee, to assist in the project and to render his or her services on the terms and conditions provided in this Contract.

The Professional is a[n] qualified IT consultant properly licensed/certified to practice in the State of Texas. Professional desires to render professional services as further described in Attachment A to the City on the terms and conditions provided in this Contract.

The Professional must perform services with the professional skill and care ordinarily provided by competent professionals practicing in the same or similar locality and under the same or similar circumstances and professional license, and as expeditiously as is prudent considering the ordinary professional skill and care of a competent professional.

THEREFORE, the City engages the services of the Professional. In consideration of the mutual promises contained in this Contract, the parties agree as follows:

I. TERM

In consideration of the compensation stated in Paragraph II and further described in Attachment B., the Professional must provide all services as described in Attachment A, which is incorporated by reference for all purposes. The Professional must complete all services by December 31, 2025

II. PAYMENT

For the services to be rendered under this Contract, the Professional will be entitled to a fee as described in Attachment B, which is incorporated by reference for all purposes.

III. ASSIGNMENT

The Professional may not assign, in whole or in part, any rights, duties, obligations, or interest arising from this Contract without the City's prior written consent. In the event of an assignment by the Professional to which the City has consented, the assignee or assignee's legal representative must agree in writing with the City to personally assume, perform, and be bound by all the provisions of this Contract. All of the terms and provisions of this Contract are binding on Professional's successors and assigns and may be enforced by the City against such successors and assigns.

IV. STATUS OF PROFESSIONAL

The Professional is an Independent Contractor. Professional and Professional's employees are not the agents, servants, or employees of the City.

V. AMENDMENT OR MODIFICATION

This Contract, including attachments, constitutes the entire agreement of the parties. Any statements, promises, or agreements made by either party or its agent, which are not contained in this Contract are of no effect. This Contract may not be amended or modified except by both parties' written consent. This Contract supersedes any prior understandings or written or oral agreements between the parties respecting the subject matter of this Contract.

VI. OWNERSHIP OF DOCUMENTS AND MATERIALS

Ownership of Documents and Materials is according to Attachment C.

VII. NONDISCLOSURE

The Professional may not show to any person or entity any documents, reports, plans, programs, reports, drawings, or any other materials which Professional prepares or acquires in performing this Contract, including any duplicate copies kept by Professional. The Professional may not disclose to any person or entity any information regarding the City's activities. The City may, however, specifically authorize a limited disclosure at its discretion.

VIII. 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.

“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.

“Professional” includes the corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.

“Professional’s employees” shall mean any employees, officers, agents, subcontractors, licensees and invitees of Professional.

“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 Professional must indemnify, hold harmless, and defend the City from and against liability for any claims arising out of the Professional's work and activities conducted in connection with this Contract.

The Professional is an independent contractor and is not, with respect to its acts or omissions, an agent or employee of the City.

Professional must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of Professional’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 Professional or Professional’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 Professional.

The City and Professional must provide the other prompt and timely notice of any covered event which in any way affects or might affect the Professional or City. The City has the right to compromise and defend the same to the extent of its own interests.

BOTH CITY AND PROFESSIONAL EXPRESSLY INTEND THIS CONTRACT'S INDEMNITY PROVISION TO REQUIRE PROFESSIONAL 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.

IX. INSURANCE

A. GENERAL REQUIREMENTS

The Professional agrees to maintain the type and amounts of insurance required in this Contract throughout the term of the Contract. The Professional is solely responsible for providing the required certificates of insurance. The City may terminate this Contract if the Professional fails to timely comply with the insurance requirements.

The required insurance must be issued by a company or companies of sound and adequate financial responsibility and authorized to do business in the State of Texas. All policies are subject to examination and approval by the City for their adequacy as to content, form of protection, and providing company.

The required insurance naming the City as additional insured must be primary insurance and not contributing with any other insurance available to City, under any third party liability policy.

Before the City executes the notice to proceed with any work under this Contract, the Professional must provide the City Secretary with either an original certificate of insurance or a certified copy of the insurance policy evidencing the required insurance. Thereafter, the Professional must furnish new certificates or copies of the policy before the expiration date.

Texas Labor Code Section 406.096 requires a city to ensure that contractors carry workers' compensation for each employee when the city is a party to any "building or construction contract." The Code enumerates that "building and construction" includes:

- (A) erecting or preparing to erect a structure, including a building, bridge, roadway, public utility facility, or related appurtenance;
- (B) remodeling, extending, repairing, or demolishing a structure; or

(C) otherwise improving real property or an appurtenance to real property through similar activities.

B. ADDITIONAL REQUIREMENTS

The required liability insurances and their certificates must:

1. Name the City as an additional insured with respect to operations for which this Contract is made.
2. Provide for thirty (30) days advance written notice of cancellation or material change.

C. TYPES AND AMOUNTS OF INSURANCE

The types of insurance required in this Contract are those indicated by initials. If no initials appear on any of items 1 through 6, items 1 through 4 shall be required.

<u>Type</u>	<u>Amount</u>
___ 1. Workers' Compensation Employer's Liability	Statutory \$100,000 per occurrence
___ 2. Commercial (Public) Liability including, but not limited to: • Premises/Operations • Independent Contractors • Products/Completed Operations • Contractual Liability (insuring above indemnity) and where the exposures exist • Explosion Collapse and Underground	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
___ 3. Business Automobile Liability to include coverage for: • Owned/Leased Autos • Non-Owned Autos • Hired Cars	\$500,000 combined single limit for bodily injury and property damage (per occurrence)
___ 4. Professional Liability	\$500,000 combined single limit (per occurrence)
___ 5. See Addendum for Special Coverages and/or revisions	

X 6. No Insurance Required

X. VENUE, CHOICE OF LAW, AND INTERPRETATION

Venue for any cause of action arising under this Contract is Taylor County, Texas. This Contract is governed by the laws of the State of Texas both as to interpretation and performance. This Contract shall, in any dispute over its meaning or application, be interpreted fairly and reasonably, and not more strongly for or against either party.

XI. TERMINATION

This Contract may be terminated at any time upon thirty (30) days written notice by City to Professional. In the event of termination, Professional will be compensated for work satisfactorily performed before the termination date. For any funding beyond the current fiscal year, the City reserves the right to immediately terminate this Contract by giving written notice, without liability to the City, in the event that funding for this Contract is discontinued or is no longer available. The City's fiscal year runs from October 1st to September 30th.

If, through any cause, the Professional fails to fulfill his obligations under this Contract, or if the Professional violates any of the agreements of this Contract, the City has the right to terminate the Contract by giving five (5) days written notice to the Professional. The Professional will be compensated for work satisfactorily performed before the termination date.

The Professional, however, is not relieved of liability to the City for damages sustained by the City because of any breach of contract by Professional. The City may withhold any payments to Professional for the purpose of setoff until the exact amount of damages due the City from the Professional is determined and paid.

XII. PROJECT REPRESENTATION

The City may appoint a Project Representative to assist in obtaining information from various City departments as requested by Professional and in coordinating, monitoring, and evaluating the project to its completion. The Project Representative has no control over the means, methods, techniques, or procedures employed by Professional. The City is interested only in the results obtained under this Contract; the manner and means of obtaining those results is solely under the Professional's control.

XIII. NOTICE

All notices must be in writing, hand-delivered or mailed by certified mail, to the other party at the address below. The name and address for notification may be changed by notice to the other party.

**City – ATTN:
IT - Accounts Payable
555 Walnut St.
Abilene, TX 79601**

**Professional – ATTN:
CTG
300 Corporate Parkway,
Suite 214N
Amherst, NY 14226**

XIV. COMPLIANCE WITH LAWS, CHARTER, ORDINANCES

Professional, its agents, employees, and subcontractors must comply with all applicable federal and state laws, the charter and ordinances of the City of Abilene, and with all applicable rules and regulations promulgated by local, state, and national boards, bureaus, and agencies. Professional must obtain all necessary permits and licenses required in completing the work contracted for in this agreement.

XV. NO INDEBTEDNESS

Professional agrees that no payments owed by him of any nature whatsoever to the City, including payment in advance for service charges or any sums of any character whatsoever, shall become delinquent or in arrears.

The City will not knowingly award contracts for goods or services to any bidder in arrears to the City for any debt, claim, demand, or account whatsoever, including taxes, penalty, and interest. Professional is responsible for ensuring that no indebtedness exists.

Section 130 of the City Charter authorizes the City to counterclaim and offset against any debt, claim, demand, or account owed by the City to any person, firm, or corporation in arrears to the City for any debt, claim, demand, or account of any nature whatsoever, including taxes, penalty, and interest.

XVI. EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the City to recruit, employ, and to provide compensation, promotion, and other conditions of employment without regard to race, color, religion, sex, age, national origin, or disability. The City affirms that employment decisions shall be made only on the basis of bona fide occupational qualifications. The City shall continually review its employment practices and

personnel procedures and take positive steps to assure that equality of employment opportunity in the City of Abilene, Texas, is a fact, as well as an ideal.

XVII. VERIFICATION OF EMPLOYMENT ELIGIBILITY

Professional must comply with the Immigration Reform and Control Act (IRCA) and may not knowingly obtain labor or services of an unauthorized alien. Professional, not the City, must verify eligibility for employment as required by IRCA.

XVIII. MINORITY AND WOMEN BUSINESS ENTERPRISES

The City hereby gives notice that Minority and Women Business Enterprises will be afforded equal opportunities to submit bids for this Contract and will not be discriminated against on the grounds of race, ethnicity, color, sex, religion, or national origin in awarding the contract. Technical assistance is available to Minority and Women Business Enterprises through the Texas Tech University Small Business Development Center, 749 Gateway St., #301, Building C, Abilene, Texas, 79602, 325-670-0300.

XIX. SALES TAX

The City qualifies as an exempt agency under the Texas Limited Sales, Excise and Use Tax Act (the "Tax Act"), and is not subject to any State or City sales taxes on materials incorporated into the project. Labor used in the performance of this Contract is also not subject to State or City sales taxes. The City will provide an exemption certificate to the Professional. The Professional must have a sales tax permit issued by the Comptroller of Public Accounts and shall issue a resale certificate complying with the Tax Act, as amended, when purchasing said materials. The Professional is responsible for any sales taxes applicable to equipment purchases, rentals, leases, consumable supplies which are not incorporated into the project, tangible personal property purchased for use in the performance of this Contract and not completely consumed, or other taxable services used to perform this Contract, or other taxes required by law in connection with this Contract.

XX. LEGAL CONSTRUCTION

In the event that any one or more of the provisions contained in this Contract is for any reason held to be invalid, illegal, or unenforceable in any respect, that invalidity, illegality, or unenforceability will not affect any other provisions, and the Contract will be construed as if the invalid, illegal, or unenforceable provision had never been contained in it.

XXII. STATUTORY VERIFICATIONS

Verification Against Boycott of Israel Provision. In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a company

for the provision of goods or services unless the agreement 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 agreement. The term “company” does not include a sole proprietorship. Chapter 2271 of the Texas Government Code only applies to an agreement that: (1) is between a governmental entity and a company with 10 or more full-time employees; and (2) has a value of \$100,000.00 or more that is paid wholly or partly from public funds of the governmental entity.

Verification Against Discrimination of Firearm or Ammunition Industries Provision.

Pursuant to Texas Government Code Chapter 2274, unless otherwise exempt, if the company employs at least 10 full-time employees, and this agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company verifies that: (1) the company does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the company will not discriminate during the term of the Agreement against a firearm entity or firearm trade association. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that contracts with a sole-source provider, or does not receive any bids from a company that is able to provide the written verification required.

Verification Against Boycott of Energy Companies Provision. Pursuant to Texas Government Code Chapter 2276, unless otherwise exempt, if the company employs at least 10 full-time employees, and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company represents that: (1) the company does not boycott energy companies; and (2) the company will not boycott energy companies during the term of this Agreement. The term “company” does not include a sole proprietorship. This provision does not apply to a governmental entity that determines the requirements are inconsistent with the governmental entity’s constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

Prohibition on Contracts with Certain Companies Provision. In accordance with Section 2252.152 of the Texas Government Code, the company verifies that company is not on a list maintained by the State Comptroller’s office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

Unless the Professional is not subject to a provision above, the signatory executing this Agreement on behalf of the Professional verifies that the Professional: (1) does not boycott Israel and will not boycott Israel during the term of this Agreement; (2) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and will not discriminate during the term of this Agreement against a firearm entity or firearm trade association; (3) does not boycott energy companies, and will not boycott energy companies during the term of this Agreement; and (4) is not on a list maintained by the State Comptroller’s office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

XXII. SECTIONS AND OTHER HEADINGS

Section, paragraph, and other headings contained in this Contract are for reference purposes only and do not affect in any way the meaning or interpretation of this Contract.

XXIII. COUNTERPARTS

This Contract may be executed in two or more counterparts (including fax, email, or electronic PDF counterparts), each of which shall be deemed an original and all of which together shall constitute one instrument.

{Remainder of Page Intentionally Left Blank—Signature Page Follows}

IN WITNESS HEREOF, the parties hereto have executed this contract effective as of the date written above:

CITY OF ABILENE

By: Mindy Patterson

Title: Deputy City Manager

ATTEST:

City Secretary

APPROVED:

By: _____
City Attorney

PROFESSIONAL



By: Graham Beachum

Title: Senior Client Partner

Address: 300 Corporate Parkway, Suite
214N, Amherst NY 14226

Phone Number: 432-664-5164

Federal Tax ID#: 16-09126328

ATTEST: (if corporation)

Corporation's Secretary

Corporate Seal (if available)

ATTACHMENT A

Scope of Services

See attached Statement of Work in reference to RFP No. CB-2520.
(SOW) and team to support the City of Abilene's Google Workspace Migration to Microsoft 365 Exchange to be delivered by CTG.

Prepared for

City of Abilene

Statement of Work – Google Workspace Migration to Microsoft 365 Exchange

March 31, 2025

In Reference to RFP No. CB--2520

CTG

300 Corporate Parkway,
Suite 214N
Amherst, NY 14226
Phone: +1 716 882 8000
Fax: +1 716 887 7464

www.ctg.com



Table of Contents

1. Our Understanding.....1

2. Scope.....1

3. Approach and Deliverables2

 3.1. Discovery and Planning 2

 3.2. Migration Strategy..... 2

 3.3. User Adoption and Change Management..... 3

 3.4. Security and Compliance 4

 3.5. Post-Migration Support and Validation..... 4

 3.6. Training and Change Management 4

 3.7. Advisory Services 5

4. Timeline.....6

5. Team.....8

6. Professional Fees.....9

 6.1. Expenses 9

 6.2. Change Orders/Extensions 9

7. Success Factors, Assumptions, and Risk Mitigation10

 7.1. Critical Success Factors..... 10

 7.2. Assumptions and Guidelines 10

 7.3. Risks and Mitigation Strategies 11

8. Acceptance11

Statement of Work

This Statement of Work ("SOW") is subject to the terms and conditions of the Master Agreement dated _____ ("Agreement"), between Computer Task Group, Incorporated, a Cegeka Company ("CTG") and the City of Abilene ("City of Abilene"). CTG and the City of Abilene are collectively referred to as "Parties" and individually referred to as "Party."

1. Our Understanding

The City of Abilene issued a request for proposal (RFP) for migration from Google Workspace to Microsoft 365 (M365) Exchange. CTG responded to the RFP and was selected to negotiate a contract with the City of Abilene's migration based on our proposal.

2. Scope

CTG will provide Google Workspace Migration to M365 Exchange, and the following activities are considered in scope for up to 1450 Mailboxes:

- Review current Google Workspace Configurations
- M365 Exchange Design and Configurations
 - Configure Mail Flow and Mail-flow Rules
 - Configure Retention Policies
 - Configure Anti SPAM and Anti Phishing requirements.
 - Configure Baseline Security Standard
- Migration Design and Configuration
 - Define Migration approach
 - Configure Migration tools and Co-existence
 - Define Migration strategy and milestones
- Provide Training for Team Members
 - L1 & L2 Support Training (2 Sessions)
 - L3 Support Training and Overview (2 Sessions)
 - End User Outlook Training
 - 2 Training Sessions for Liaisons
 - Outlook Reference Materials, including links to MS training information
- Tenant Consultations related to review of Security and Governance for M365
 - Advisory Services for SharePoint/OneDrive
 - Advisory Services on M365 Security and Compliance

3. Approach and Deliverables

CTG is proud to present our structured and proven methodology to support the City of Abilene in its migration from Google Workspace to Microsoft 365. Our approach ensures that this critical transition is executed seamlessly, securely, and within the stipulated timeline of December 31, 2025. The methodology outlined below is designed to address the complexity of the City's requirements while minimizing disruption to operations and ensuring high user satisfaction.

3.1. Discovery and Planning

The foundation of a successful migration lies in thorough discovery and meticulous planning. This phase will enable us to establish a comprehensive understanding of the City of Abilene's current Google Workspace environment, identify potential challenges, and define clear objectives.

Key Activities

Stakeholder Engagement

- Conduct workshops and interviews with City stakeholders to understand goals, operational workflows, and data dependencies.
- Develop a shared vision for the project's success criteria.

Environment Analysis

- Perform a detailed assessment of the Google Workspace environment, including:
 - Data volumes (e.g., emails, shared drives).
 - Application usage (e.g., Google Sheets, Forms, Sites).
 - User accounts and roles.
 - Compliance requirements, including HIPAA, CJIS, and other regulatory needs.

Gap Analysis

- Identify unsupported data types, applications, and functionalities requiring alternative solutions or manual intervention.

Deliverables

- Comprehensive discovery report with scope definition and risk assessment.
- Migration roadmap, including timelines, milestones, and tool selection.
- Change management and communication plans for stakeholders.
- Comprehensive discovery report with scope definition and risk assessment.
- Migration roadmap, including timelines, milestones, and tool selection.
- Change management and communication plans for stakeholders.

3.2. Migration Strategy

CTG proposes a phased migration strategy to manage complexity and minimize disruption. Our strategy is designed to ensure continuity of operations while prioritizing the needs of critical departments.

Phased Approach

- **Test Migration:** Will start with a Test Migration of non-production accounts
- **Pilot Migration (IT):** Pilot of the IT teams
- **Pilot Migration (Small Business Unit):** Small Business Unit 20 – 50 users

- **Waved Migrations Targeting 150-200 Users Per Migration Set:** 2-week Migration Intervals
 - **Migration waves to be defined within the 18 Departments Identified**

Tool Selection

CTG will employ a combination of **industry-standard tools** tailored to the City's requirements:

- **Microsoft Native Migration Tools:** Ideal for email and calendar data migration to Exchange Online.
- **Third-Party Tools:** Specialized tools will address complex migration needs, such as:
 - Calendar Co-existence
 - Data Reporting (Compliance Reporting where needed)

Custom Solutions

- Develop scripts and workflows for specific challenges, such as migrating unsupported file types or applications.

Coexistence Strategy

Ensure uninterrupted collaboration during the migration by enabling coexistence between Google Workspace and Microsoft 365 environments. Key activities include:

- Setting up email forwarding between Gmail and Exchange Online.
- Enabling cross-platform calendar interoperability.

Deliverables

- Detailed migration schedule with dependencies and risks identified.
- Data migration test results to validate readiness for each wave.
- Coexistence and operational continuity plans.

3.3. User Adoption and Change Management

Successful migration is as much about people as it is about technology. CTG's change management strategy emphasizes user education, engagement, and support to ensure high adoption rates and productivity.

Key Activities

Training Programs:

- Develop customized training materials, including guides, videos, and live sessions tailored for different user groups.
- Provide hands-on training for IT administrators and department leaders.

Communication Plans:

- Regular updates to stakeholders about migration progress, benefits, and upcoming changes.
- Establish feedback channels to address user concerns promptly.

Support Mechanisms:

- Supply documentation to helpdesk support for troubleshooting and issue resolution during the migration.

Deliverables:

- User training schedules and materials for all departments.
- Feedback reports summarizing user concerns and resolutions.

- Post-migration user satisfaction surveys.

3.4. Security and Compliance

CTG understands the City of Abilene's commitment to safeguarding sensitive data and maintaining compliance with government regulations. Our approach integrates robust security measures to protect data throughout the migration lifecycle.

Key Activities:

- **Compliance Adherence:**
 - Ensure data handling complies with HIPAA, CJIS, and other regulatory frameworks.
 - Apply retention policies and audit logging for legal and operational needs.
- **Data Protection:**
 - Use end-to-end encryption for data in transit and at rest.
 - Implement secure access controls, including MFA and role-based permissions.
- **Risk Mitigation:**
 - Identify and address potential vulnerabilities before migration.

Deliverables:

- Security and compliance validation reports.
- Configured Microsoft 365 environment with required governance policies.

3.5. Post-Migration Support and Validation

CTG's commitment to the City extends beyond the migration itself. Our post-migration support ensures stability, resolves residual issues, and enables users to fully leverage Microsoft 365 capabilities.

Key Activities

- **Data Validation:**
 - Conduct comprehensive data integrity checks to confirm successful migration.
 - Resolve any discrepancies in collaboration with department leads.
- **Support and Monitoring:**
 - Provide dedicated support teams for the stabilization phase.
 - Monitor system performance to address issues proactively.
- **Optimization:**
 - Offer managed services for long-term maintenance and governance.

Deliverables

- Post-migration validation report.
- SLA-based support plan for ongoing assistance.
- Recommendations for future optimizations and integrations.

3.6. Training and Change Management

Successful migration is more than just a technical transition; it requires effective training and robust change management strategies to ensure high user adoption and productivity. CTG's approach is tailored to address the

unique needs of government staff, administrators, and IT personnel, empowering them to confidently navigate and utilize Microsoft 365 capabilities.

Training Plan For End-Users:

- **Formats:**
 - **Live Sessions for Liaison Users:** Interactive training workshops focusing on day-to-day Outlook Functionalities.
 - **Self-Paced Materials:** User-friendly guides, videos, and quick reference sheets accessible through a centralized portal.
- **Topics:**
 - Transition from Google Workspace Email to Microsoft 365 Email.
 - Best practices for email and calendar.

For IT Staff:

- **Advanced Training:**
 - In-depth sessions on Microsoft 365 administration, including managing Exchange Online.
 - Configurations for Exchange Online and compliance settings.
- **Support Enablement:**
 - Troubleshooting common user issues post-migration.
 - Configuring security and governance policies.

For Administrators

- Focused training on managing permissions, data governance, and user provisioning in Exchange Online.
- Best practices for monitoring and optimizing system performance.

Change Management Strategy

- **Stakeholder Engagement:**
 - Regular updates to key stakeholders about migration progress, challenges, and milestones.
 - Dedicated change champions within departments to facilitate user adoption.
- **Communication Plan:**
 - Clear and consistent communication to prepare staff for changes.
 - FAQs, email campaigns, and intranet announcements to address concerns and build confidence.
- **Feedback Mechanisms:**
 - Real-time feedback collection during training and migration phases.
 - Incorporating user insights into post-migration optimization.

3.7. Advisory Services

CTG will incorporate advisory services outside the core Exchange Online configurations to help support improved security and compliance throughout the M365 Tenant. These advisory services will be documented and provide based on needed asks from the City of Abilene. The purpose of these services is to provide guidance and best practices around M365 services.

4. Timeline

CTG expects the timeline to be 7 to 8 months. It is anticipated that all work will be done in a hybrid model of remote and onsite with the assumption that the CTG consultants on this project will receive the required access to the City of Abilene environment in a timely manner.

Below is a tentative Schedule to be refined within the scope of this project

Task Name	Duration	Start	Finish
SOW Engagement Starts	1 day	Thursday, 5/1/25	Thursday, 5/1/25
Discovery and Design	30 days	Friday, 5/2/25	Thursday, 6/12/25
• Google Review	5 days	Friday, 5/2/25	Thursday, 5/8/25
• M365 Design	10 days	Friday, 5/2/25	Thursday, 5/15/25
• M365 Configuration	10 days	Friday, 5/16/25	Thursday, 5/29/25
• M365 Validation (Test Accounts)	10 days	Friday, 5/30/25	Thursday, 6/12/25
Migration Design	20 days	Friday, 5/30/25	Thursday, 6/26/25
• Configure Migration Tools	10 days	Friday, 5/30/25	Thursday, 6/12/25
• Verify Co-Existence	5 days	Friday, 6/13/25	Thursday, 6/19/25
• Test Migrations (Test Accounts)	5 days	Friday, 6/20/25	Thursday, 6/26/25
Pilot Migrations (IT)	31 days	Friday, 6/13/25	Friday, 7/25/25
• Define Pilot Users	5 days	Friday, 6/13/25	Thursday, 6/19/25
• Pre-Migrations Sync	5 days	Friday, 6/27/25	Thursday, 7/3/25
• Migrate	1 day	Friday, 7/4/25	Friday, 7/4/25
• Hyper Care	10 days	Monday, 7/7/25	Friday, 7/18/25
• Lessons Learned	5 days	Monday, 7/21/25	Friday, 7/25/25
Pilot Migrations (Small Business Unit)	26 days	Friday, 6/13/25	Friday, 7/18/25
• Define Pilot Users	5 days	Friday, 6/13/25	Thursday, 6/19/25
• Pre-Migrations Sync	5 days	Friday, 6/20/25	Thursday, 6/26/25
• Migrate	1 day	Friday, 6/27/25	Friday, 6/27/25
• Hyper Care	10 days	Monday, 6/30/25	Friday, 7/11/25
• Lessons Learned	5 days	Monday, 7/14/25	Friday, 7/18/25
Migration Pause	5 days	Monday, 7/21/25	Friday, 7/25/25
Migration Wave: ~150 Users	16 days	Monday, 7/21/25	Monday, 8/11/25
• Define Users	5 days	Monday, 7/21/25	Friday, 7/25/25
• Pre-Migrations Sync	5 days	Monday, 7/28/25	Friday, 8/1/25
• Migrate	1 day	Monday, 8/4/25	Monday, 8/4/25
• Hyper Care	5 days	Tuesday, 8/5/25	Monday, 8/11/25

Task Name	Duration	Start	Finish
Migration Wave: ~150 Users	16 days	Monday, 8/4/25	Monday, 8/25/25
• Define Users	5 days	Monday, 8/4/25	Friday, 8/8/25
• Pre-Migrations Sync	5 days	Monday, 8/11/25	Friday, 8/15/25
• Migrate	1 day	Monday, 8/18/25	Monday, 8/18/25
• Hyper Care	5 days	Tuesday, 8/19/25	Monday, 8/25/25
Migration Wave: ~150 Users	16 days	Monday, 8/18/25	Monday, 9/8/25
• Define Users	5 days	Monday, 8/18/25	Friday, 8/22/25
• Pre-Migrations Sync	5 days	Monday, 8/25/25	Friday, 8/29/25
• Migrate	1 day	Monday, 9/1/25	Monday, 9/1/25
• Hyper Care	5 days	Tuesday, 9/2/25	Monday 9/8/25
Migration Wave: ~150 Users	16 days	Monday, 9/1/25	Monday, 9/22/25
• Define Users	5 days	Monday, 9/1/25	Friday, 9/5/25
• Pre-Migrations Sync	5 days	Monday, 9/8/25	Friday, 9/12/25
• Migrate	1 day	Monday, 9/15/25	Monday, 9/15/25
• Hyper Care	5 days	Tuesday, 9/16/25	Monday, 9/22/25
Migration Wave: ~200 Users	16 days	Monday, 9/15/25	Monday, 10/6/25
• Define Users	5 days	Monday, 9/15/25	Friday, 9/19/25
• Pre-Migrations Sync	5 days	Monday, 9/22/25	Friday, 9/26/25
• Migrate	1 day	Monday, 9/29/25	Monday, 9/29/25
• Hyper Care	5 days	Tuesday, 9/30/25	Monday, 10/6/25
Migration Wave: ~200 Users	16 days	Monday, 9/29/25	Monday, 10/20/25
• Define Users	5 days	Monday, 9/29/25	Friday, 10/3/25
• Pre-Migrations Sync	5 days	Monday, 10/6/25	Friday, 10/10/25
• Migrate	1 day	Monday, 10/13/25	Monday, 10/13/25
• Hyper Care	5 days	Tuesday, 10/14/25	Monday, 10/20/25
Migration Wave: ~200 Users	16 days	Monday, 10/13/25	Monday, 11/3/25
• Define Users	5 days	Monday, 10/13/25	Friday, 10/17/25
• Pre-Migrations Sync	5 days	Monday, 10/20/25	Friday, 10/24/25
• Migrate	1 day	Monday, 10/27/25	Monday, 10/27/25
• Hyper Care	5 days	Tuesday, 10/28/25	Monday, 11/3/25
Migration Wave: ~200 Users	16 days	Monday, 10/27/25	Monday, 11/17/25
• Define Users	5 days	Monday, 10/27/25	Friday, 10/31/25

Task Name	Duration	Start	Finish
• Pre-Migrations Sync	5 days	Monday, 11/3/25	Friday, 11/7/25
• Migrate	1 day	Monday, 11/10/25	Monday, 11/10/25
• Hyper Care	5 days	Tuesday, 11/11/25	Monday, 11/17/25
Project Close Out	15 days	Tuesday, 11/18/25	Monday, 12/8/25

5. Team

For this engagement, CTG will assign a team of consultants. The Project Manager will confirm the project scope, responsibilities, deliverables, and status report frequency.

Additionally, CTG provides quality oversight and quality assurance for all our engagements, ensuring we meet and deliver this engagement as expected and any issues that arise are rapidly mitigated. This quality approach includes regular status reports, executive meetings with the City of Abilene Project Sponsor, and surveys as appropriate. CTG's engagement team will also include the Client Partner who will provide account and client relationship management and an Executive Sponsor to champion the engagement.

The team structure for this engagement is provided below.

CTG Project Team	
Oversight and Relationship Management (Non-Billable)	
Relationship Management	CTG Senior Client Partner
Executive Sponsor	CTG Vice President
Engagement Oversight	Delivery Director, Cloud and Infrastructure
Delivery Team (Billable)	
Project Manager	Overall project coordination, timeline adherence, stakeholder communication.
Technical Architect	Data migration (emails, files, calendars) using tools and custom solutions.
M365 Specialist	M365 configuration, governance policies, and post-migration optimization.
Google Specialist	Google Workspace configuration, governance policies, and migration preparation optimization.
Training Consultant	User training, developing materials, and conducting live sessions.
Change Management Lead	Communication strategy, user adoption initiatives, and feedback management.
Support Engineer	Post-migration support, troubleshooting, and helpdesk services.
Compliance Specialist	Ensuring adherence to security and regulatory standards (e.g., HIPAA, CJIS).

6. Professional Fees

All services will be performed on a time and materials basis. CTG will invoice the City of Abilene for actual hours expended monthly at the rate listed in the table below. We anticipate the cost of labor to be approximately \$313,125.

These estimates are for budgetary purposes only and should not be construed as a fixed-fee. Hours estimates are for planning and budgetary purposes. Hours may adjust within the estimated cost.

CTG Resources	CTG Standard Hourly Rate	CTG Preferred Client Discounted Rate	Estimated Hours	Estimate Total Cost
Project Manager	\$150	\$145	440	\$63,800
Technical Architect	\$195	\$190	390	\$74,100
M365 Specialist	\$165	\$160	390	\$62,400
Google Specialist	\$180	\$175	140	\$24,500
Training Consultant	\$140	\$135	165	\$22,275
Change Management Lead	\$135	\$130	190	\$24,700
Support Engineer	\$135	\$85	190	\$16,150
Compliance Specialist	\$180	\$180	140	\$25,200
Total Estimated Labor			2,045	\$313,125

6.1. Expenses

Onsite Visit: CTG anticipates the potential for two onsite trips with an estimated travel cost of \$2,000 for each trip for a total estimate of \$4,000. Per diem to be based on the GSA rates for Abilene, Texas.

https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-results?action=perdiems_report&fiscal_year=2025&state=TX&city=abilene&zip=

As CTG anticipates there will be travel associated with this engagement, in addition to invoicing for the professional fees noted above, CTG will pass through all reasonable out-of-pocket expenses incurred by CTG personnel during engagement-related travel. CTG will only incur expenses necessary for successful completion of this engagement and will make every effort to reduce travel expenses, when possible, throughout the course of the engagement.

“Out-of-pocket expenses” are defined as any reasonable expenses incurred in the performance of the services outlined including, but not limited to, travel, lodging, and meals. The CTG Travel Policy can be provided upon request.

6.2. Change Orders/Extensions

Changes to the scope of work, duration, responsibilities, or time commitment will be accomplished by mutual written agreement and confirmed via an executed Change Order with associated terms and conditions.

- Work effort on any requested change in the engagement's scope will not begin until it is reviewed with City of Abilene and agreed to in writing.
- CTG does not guarantee the availability of individual consultants or their hourly rates beyond the SOW term.
- CTG requests at least thirty (30) calendar days' written notice to maximize resource continuity if City of Abilene wants to extend this SOW or alter the agreed upon time commitment.

7. Success Factors, Assumptions, and Risk Mitigation

7.1. Critical Success Factors

The main dependencies and success factors for this project are as follows:

- The project depends on the availability and cooperation of the key stakeholders, including the business owners, managers, IT staff, and end users.
- Commitment of City of Abilene executive management to the engagement.
- City of Abilene's appointment of a liaison for the engagement committed to the project, with relationships throughout the organization to support information gathering and engagement success.
- Identification and reasonable availability of key City of Abilene personnel who are knowledgeable about the business processes and requirements under discussion.
- Access to existing documentation pertinent to the engagement, including background information, system documentation, organization overviews, applicable metrics, and so forth.
- Timely and effective communication between CTG and City of Abilene support teams.
- Inclusion of the CTG team members, as appropriate, in regular City of Abilene meetings for this initiative.
- City of Abilene's department liaisons in the business areas will engage and support as champions of this effort helping to ease the change impact to their respective areas.
- First Level support (Helpdesk) from the City of Abilene will handle minor issues identified as 1st level support resolution, based on provided knowledge articles.

7.2. Assumptions and Guidelines

CTG has made standard assumptions regarding this engagement that will influence the scope. These assumptions should be reviewed for accuracy. Successful support of the planned engagement assumes that the City of Abilene will provide the following:

- **Engagement Liaison:** Assign a City of Abilene liaison to the CTG Project Manager who will facilitate access to City of Abilene information, documentation, and personnel to:
 - Serve as a first point of contact for day-to-day matters working with the CTG project team.
 - Ensure appropriate review and respond to all deliverables within five (5) business days of delivery, working with CTG and City of Abilene participants, unless otherwise mutually agreed upon in writing. All deliverables will be deemed accepted unless a written account of deficiencies is presented to CTG within this period. Any changes to deliverables requested after the fifth business day will be considered under the defined change order procedure. All deliverable issues must be presented to the CTG Project Manager in writing as per the agreed upon procedure.
- **City of Abilene Staff:** Coordinate, identify, and ensure active participation of key City of Abilene subject matter experts (SME) (system, technical, and end user SMEs) knowledgeable of the project.
- The OneDrive Migrations will be completed outside the scope of this engagement, and finish before the end of this engagement.
- SharePoint Migrations will be completed outside the scope of this engagement, and finish before the end of this engagement.
- Office 365 Deployment will be completed before user migrations begin. Any systems not having the current Office 365 will be remediated by the City of Abilene staff.
- BitTitan will be purchased separately by the City of Abilene by the second week of this engagement.

- **CTG will:** Manage security and work collaboratively to ensure timely access to City of Abilene systems including safeguarding all security passes and passwords and returning them at engagement completion or upon the termination of services of any CTG employee.
- **CTG will not:** be held responsible for the accuracy of information provided to CTG by City of Abilene or any third party.

7.3. Risks and Mitigation Strategies

The main risks associated with this project are:

- Signature of SOW: Any delay in the signature of this SOW affects the overall timeline.
- Inability of City of Abilene stakeholders to come to agreement on requirements and options in a timely manner.
- Shift and Part time Workers Availability

The mitigation strategies for these risks are:

- Streamlined inclusion of the City of Abilene contracts team and management buy-in.
- Establish clear requirements, specifications, and timelines for each phase of the project.
- Clear and frequent communication between CTG and City of Abilene.
- Align migrations to support shift workers, City of Abilene Team to support any straggling shift workers post project if necessary.

8. Acceptance

The Parties acknowledge the Agreement will be in full force and effect prior to the SOW signing. In event of a conflict between the provisions of the Agreement and the provisions of this SOW, the provisions of the Agreement shall control. Signature below by each Party's respective duly authorized representatives indicates acceptance of this SOW and the terms and conditions herein. Upon authorization, CTG will schedule staff to begin this engagement based on mutually acceptable schedules.

	City of Abilene	Computer Task Group, Incorporated, a Cegeka Company
Accepted By:		
Name:	Mindy Patterson	Scooter Beachum
Title:	City Manager	Senior Client Partner
Date:		April 2, 2025

ATTACHMENT B
PAYMENT SCHEDULE
PARTIES TO INITIAL OPTION(S) SELECTED

OPTION 1 X

Compensation is based on actual hours of work/time devoted to providing the described professional services and will be paid at a rate of \$Click or tap here to enter text. per hour, or per the attached schedule, not to exceed \$317,125.00.

Professional must submit monthly invoices to City accompanied by an explanation of charges, professional fees, and services. City will pay invoices according to its normal payment procedures.

OPTION 2

Payment is in a lump sum amount of \$Click or tap here to enter text. upon completion of the work and written acceptance by the City.

No mechanic, contractor, subprofessionals, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if required by the City, the Professional must execute and provide City with an Affidavit that all bills for labor, materials, and incidentals incurred by subprofessionals, materialmen, mechanics, and suppliers under this agreement have been paid in full, and that there are no claims pending of which Professional has been notified.

OPTION 3

Payment is a fixed fee amount of \$Click or tap here to enter text. payable per Click or tap here to enter text. upon completion of the work and written acceptance by the City.

No mechanic, contractor, subcontractor, materialman, or other person can or will contract for or in any other manner have or acquire any lien upon any building or work covered by the contract or the land upon which the same is situated.

Before final acceptance of this project by the City, if required by the City, the Professional shall execute and provide City with an Affidavit that all bills for labor, materials, and incidentals incurred by subprofessionals, materialmen, mechanics, and suppliers under this agreement have been paid in full, and that there are no claims pending of which Professional has been notified.

ATTACHMENT C

OWNERSHIP OF DOCUMENTS AND MATERIALS

Parties to initial option chosen

(Option 1) X

All documents and materials prepared by Professional under the terms of this Contract are the City's property from the time of preparation, and Professional must deliver the documents and materials to the City or make them available for inspection whenever requested. Professional has the right to make duplicate copies of such documents or materials for its own file or for other such purposes as the City authorizes in writing.

(Option 2)

All documents and materials prepared by the Professional remain the property of the Professional; however, Professional must furnish City, at no additional cost, one set of reproducible mylars of the original drawings of the work and/or one copy of all documents prepared by the Professional pursuant to this Agreement.

ATTACHMENT D

STATE MANDATED WORKERS' COMPENSATION INSURANCE LANGUAGE

THIS ATTACHMENT IS ONLY APPLICABLE IF WORKERS' COMPENSATION COVERAGE IS PROVIDED

a. Definitions

Certificate of coverage ("certificate") - a copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement (TWCC-81, TWCC-82, TWCC-83, or TWCC-84), showing statutory workers' compensation insurance coverage for the person's or entity's employees providing services on a project, for the duration of the project.

Duration of the project - includes the time from the beginning of the work on the project until the Professional's work on the project has been completed and accepted by the City.

Persons providing services on the project ("subcontractors" in 406.096) - includes all persons or entities performing all or part of the services the Professional has undertaken to perform on the project, regardless of whether that person contracted directly with the Professional and regardless of whether that person has employees. This includes, without limitation, independent contractors, subprofessionals, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes persons to provide services on the project. "Services" include, without limitations, providing, hauling, or delivering equipment or materials, or providing labor, transportation, or other service(s) related to a project. "Services" does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.

- b. The Professional shall provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all employees of the Professional providing services on the project, for the duration of the project.
- c. The Professional must provide a certificate of coverage to the City prior to being awarded the contract.
- d. If the coverage period shown on the Professional's current certificate of coverage ends during the duration of the project, the Professional must, prior to the end of the coverage period, file a new certificate of coverage with the City showing that coverage has been extended.
- e. Professional shall obtain from each person providing services on a project and provide to City:
- (1) a certificate of coverage, prior to that person beginning work on the project, so the City will have on file certificates of coverage showing coverage for all persons providing services on the project; and

(2) no later than seven (7) days after receipt by the Professional, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project.

- f. The Professional shall retain all required certificates of coverage for the duration of the project and for one (1) year thereafter.
- g. The Professional shall notify the City in writing by certified mail or personal delivery, within ten (10) days after the Professional knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.
- h. The Professional shall post on each project site a notice, in the text, form, and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
- i. The Professional shall contractually require each person with whom it contracts to provide services on a project to:
 - (1) provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all of its employees providing services on the project, for the duration of the project;
 - (2) provide to the Professional, prior to that person beginning work on the project, a certificate of coverage showing that coverage is being provided for all employees of the person providing service on the project, for the duration of the project;
 - (3) provide the Professional, prior to the end of the coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (4) obtain from each other person with whom it contracts, and provide to the Professional:
 - (a) a certificate of coverage, prior to the other person beginning work on the project; and
 - (b) a new certificate of coverage showing extension of coverage, prior to the end of the coverage period, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
 - (5) retain all required certificates of coverage on file for the duration of the project and for one (1) year thereafter;
 - (6) notify the City in writing by certified mail or personal delivery, within ten (10) days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing service on the project;

(7) contractually require each person with whom it contracts, to perform as required by paragraphs (1) - (7), with the certificates of coverage to be provided to the person for whom they are providing services.

- j. By signing this Contract or providing or causing to be provided a certificate of coverage, the Professional is representing to the City that all employees of the Professional who will provide services on the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the Professional to administrative penalties, criminal penalties, civil penalties, or other civil actions.
- k. The Professional's failure to comply with any of these provisions is a breach of contract by the Professional which entitles the City to declare the Contract void if the Professional does not remedy the breach within ten (10) days after receipt of notice of breach from the City.

Computer Task Group, Inc.

Google to Microsoft Tenant Transition Services

April 10, 2025





Computer Task Group (CTG), Inc.

Professional Services Requirement:

- These services support the transition from the City's Google tenant to a Microsoft tenant
 - Providing services and collaboration on the design and configuration of the Microsoft Tenant
 - Converting Google accounts to Microsoft accounts
 - Supporting the City Departments during this transition
 - Implementing the final conversion to the Microsoft tenant

IT Department Recommendation

- Endorses the requested professional services acquisition, contract, and scope of work for a not-to-exceed amount of \$317,125



Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Max Johnson, Director of Public Works

SUBJECT: 19. Resolution: Receive a Report, Hold a Discussion and Take Action on City of Abilene Entering Into Service Agreement With ParkMobile, LLC. for Services Related to Downtown Paid Parking Program (*Max Johnson*)

GENERAL INFORMATION

This item allows City of Abilene to enter into a 3-year agreement with ParkMobile, LLC. for services related to the Downtown Paid Parking Program.

The City's cost for the service is based on citizen use of the Paid Parking Program. ParkMobile receives an on-demand user fee (\$0.35) per transaction, no matter the length of the user parking and using the service. This charge pays for the application and management of the program. Additionally, the City pays ParkMobile \$0.20 + 3% of any transaction fees. This charge pays for the use of automated credit card services.

Lastly, ParkMobile provides the applicable signs which surround the paid parking areas and provide detailed instructions on registering vehicles parking in the Paid Parking lot. In addition, ParkMobile provides year-round support for the program.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Approval of the item

BOARD OR COMMISSION RECOMMENDATION

N/A

ATTACHMENTS:

1. Resolution to Enter Agreement with ParkMobile LLC for Paid Parking Program 4-3-2025
2. [LF] ParkMobile Services Agreement (City of Abilene)--2025-01-15--dd
3. Entering Agreement with ParkMobile LLC Presentation

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, APPROVING THE CITY TO ENTER INTO AN AGREEMENT WITH PARKMOBILE, LLC. FOR SERVICES RELATED TO DOWNTOWN PAID PARKING PROGRAM IN ABILENE, TEXAS.

WHEREAS, the City of Abilene has authorized the utilization of a paid parking program in designated location(s) with the City Limits; and

WHEREAS, ParkMobile, LLC., provides web-based support for implementing and maintaining a paid parking program; and

WHEREAS, cost to the City for the agreement includes per transaction fees as per written agreement; and

WHEREAS, the City Staff recommends entering into an agreement with ParkMobile, LLC., for services to implement and maintain a paid parking program in Abilene, Texas.

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

PART 1: That the City Council approves entering into an agreement with ParkMobile LLC., for services to implement and maintain a paid parking program in the City of Abilene.

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

ADOPTED this 10th day of April 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney

This ParkMobile Service Agreement ("Agreement") is made by and between Parkmobile, LLC, a Delaware limited liability company, with offices at 1100 Spring St. NW, Ste 200, Atlanta, GA 30309 ("ParkMobile") and City of Abilene, a Texas municipality, with offices at 555 Walnut Street, Abilene, TX 79604 ("Client"). This Agreement will become effective as of the last signature date below (the "Effective Date"). In consideration of the mutual covenants and agreements set forth in this Agreement, the parties agree as follows:

PARTY CONTACTS			
Client		ParkMobile	
Legal Name:	City of Abilene	Legal Name:	Parkmobile, LLC
Contact:	Mindy Patterson	Sales Rep:	Kate Kingman
Email:	Mindy.patterson@abilenetx.gov	Email:	Kate.Kingman@parkmobile.io
Phone:	325-676-6206	Phone:	
Address:	City of Abilene 555 Walnut Street Abilene, TX 79604	Address:	Parkmobile, LLC 1100 Spring St. NW Ste 200 Atlanta, GA 30309
For legal notices: with a copy to ParkMobile's Legal Department at the above address and to legal-notices@parkmobile.io.			

SERVICE TERMS	
Services	ParkMobile will provide Client with the Services related to the following types of parking transactions: On-Demand, Reservations
Initial Term	3 years beginning on the Effective Date
Renewal	This Agreement will renew for additional successive one (1) year terms if agreed to in writing by the Parties (each a "Renewal Term" and, collectively, together with the Initial Term, the "Term").
Termination	Either party may terminate this Agreement effective immediately on written notice to the other party, if the breaching party materially breaches this Agreement, and such breach: (i) is incapable of cure; or (ii) being capable of cure, remains uncured thirty (30) days after the non-breaching party provides the breaching party with written notice of such breach.
Merchant of Record	The parties designate ParkMobile as the merchant of record. Client agrees to pay ParkMobile \$0.20 + 3% of the total transaction amount per transaction for this service. ParkMobile will remit any amounts due Client in arrears to Client on the 15th of the following month.
Parking Locations	The Services will be provided to Client in the following locations / geographical territory: All Client locations designated by Client

Signage	Client will receive one free welcome kit that includes the aluminum signs and/or decal stickers necessary to complete implementation (installation not included). All signage included in the welcome kit is designed using ParkMobile's standard signage templates. Custom signage may be made available to Client for purchase at ParkMobile's current signage rates. Any requested changes to ParkMobile's standard signage templates will be treated as custom signage. Additional and/or replacement signage may be purchased by Client at ParkMobile's then-current signage rates. Installation and maintenance of all signage is Client's sole responsibility.
Governing Law	State of Texas
Schedules	This Agreement incorporates the following Schedules: Schedule 1: Client General Terms and Conditions; Schedule 2: Services; Schedule 3: Client Electronic Funds Authorization Form

IMPLEMENTATION FEES			
Description	Units	Rate	Price
Implementation Fee	0	\$1,000.00	\$0.00
Custom Development	0	\$165.00/hr	\$0.00
Total Implementation Fees:			\$0.00

ADDITIONAL FEES	
Call Center & Customer Support	WAIVED
Client Support & Maintenance	WAIVED
Hosting	WAIVED
Enforcement Portal	WAIVED
Reporting Portal	WAIVED
Marketing & Advertising	WAIVED

USER FEES		
On-Demand User Fee	\$0.35	per transaction
Reservation User Fee	15%	of parking fee
"No-Charge" Reservation Service Fee	\$0.00	per no-charge reservation

The parties have executed this Agreement as of the Effective Date.

CITY OF ABILENE
PARKMOBILE, LLC

By: _____
 Name: _____
 Title: _____
 Date: _____

By: _____
 Name: _____
 Title: _____
 Date: _____

**SCHEDULE 1:
CLIENT GENERAL TERMS & CONDITIONS****1. SERVICES**

- 1.1 General.** During the term, ParkMobile will provide the Services to Client in accordance with the terms and conditions of this Agreement.
- 1.2 Launch Date.** The parties will mutually agree upon the launch date for the Services.
- 1.3 ParkMobile Application.** On and after the launch date, Client's Parking Locations, along with associated Parking Information, will be made available to the general public through the ParkMobile Application.
- 1.4 Parking Management Services.** Subject to the license granted in Section 2, Client will be provided access to the Platform to manage Client's Parking Locations and associated Parking Information.
- 1.5 Parking Locations.** The parties agree that ParkMobile does not own, operate, manage, or maintain any Parking Location. Client agrees that ParkMobile is not responsible for the condition or operation of any Parking Location, including, but not limited to, the operation of third-party hardware and/or software-based solutions used by Client at the Parking Location or for the delivery and/or fulfillment of parking or other services at the Parking Location.
- 1.6 Publicity of Services.** Each party will use commercially reasonable efforts to market the Services throughout the Term. All brochures and promotional material to be distributed by Client will be in a form mutually agreed upon by the parties, which will not be unreasonably withheld or delayed.
- 1.7 Exclusivity.** Throughout the term, the parties agree that ParkMobile will be the exclusive provider of electronic payment parking services for Client.
- 1.8 PCI DSS.** ParkMobile has obtained, and will continue to maintain throughout the term, Payment Card Industry – Data Security Standard (PCI DSS) certification.
- 1.9 Online Client General Terms & Conditions.** The parties agree that this Agreement supersedes the Client General Terms and Conditions that is publicly available at <https://parkmobile.io/client-terms> with respect to the Services provided under this Agreement.

2. ACCESS & USE OF PLATFORM

- 2.1 Provision of Access.** Subject to and conditioned on Client's and its Authorized Users' compliance with the terms and conditions of this Agreement, all applicable laws and regulations, and Client's payment of fees, ParkMobile grants Client a non-exclusive, non-transferable right to access and use the Platform during the Term. Such use is limited to Client's internal use. ParkMobile will provide Client the Access Credentials within a reasonable time following the Effective Date.
- 2.2 Documentation License.** ParkMobile hereby grants to Client a non-exclusive, non-sublicensable, non-transferable license to use the Documentation during the Term solely for

Client's internal business purposes in connection with its use of the Services.

- 2.3 Use Restrictions.** Client will not, directly or indirectly, and will not permit any third party to, access or use the Platform except as expressly permitted by this Agreement. For purposes of clarity and without limiting the generality of the foregoing, Client shall not, except as this Agreement expressly permits: (a) copy, modify, or create derivative works of the Platform or Documentation, in whole or in part; (b) rent, lease, copy, lend, sell, sublicense, assign, distribute, publish, transfer, or otherwise make available the Platform or Documentation to any person or entity; (c) reverse engineer, disassemble, decompile, decode, adapt, or otherwise attempt to derive or gain access to any software component of the Platform, in whole or in part; (d) bypass or breach any security device or protection used by the Platform or access or use the Platform other than by an Authorized User through the use of his or her own then valid Access Credentials; (e) remove any proprietary notices from the Platform or Documentation; (f) use the Platform or Documentation in any manner or for any purpose that infringes, misappropriates, or otherwise violates any IP Right or other right of any person, or that violates any applicable law; (g) upload invalid data, malware, or other software agents through the Platform; or (h) use the Platform for any purpose beyond the scope of the access granted in this Agreement.
- 2.4 Reservation of Rights.** Nothing in this Agreement grants any right, title, or interest in or to (including any license under) any IP Rights in or relating to, the Services, whether expressly, by implication, estoppel, or otherwise. All right, title, and interest in and to the Services are and will remain with ParkMobile.
- 2.5 Changes.** ParkMobile reserves the right, in its sole discretion, to make any changes to the Services that it deems necessary or useful to: (a) maintain or enhance: (i) the quality or delivery of ParkMobile's services to its customers; (ii) the competitive strength of or market for ParkMobile's services; or (iii) the Services' cost efficiency or performance; or (b) to comply with applicable law.
- 2.6 Suspension or Termination of Services.** Notwithstanding anything to the contrary in this Agreement, ParkMobile may suspend, terminate, or otherwise Client's, any Authorized User's, or any other person's access to or use of all or any part of the Services, without incurring any resulting obligation or liability, if: (a) ParkMobile receives a judicial or other governmental demand or order, subpoena, or law enforcement request that expressly or by reasonable implication requires ParkMobile to do so; or (b) ParkMobile believes, in its good faith and sole discretion, that (i) Client or any Authorized User has failed to comply with any material term of this Agreement, or accessed or used the Services beyond the scope of the rights granted or for a purpose not authorized under this Agreement; (ii) Client or any Authorized User is, has been, or is likely to be using the Services for fraudulent, misleading, or unlawful activities; (iii) there is a threat or attack on any of the Services; (iv)

Client's or any Authorized User's use of the Services disrupts or poses a security risk to ParkMobile or to any other client, end user, vendor or partner of ParkMobile; or (v) this Agreement expires or is terminated. This Section does not limit any of ParkMobile's other rights or remedies, whether at law, in equity, or under this Agreement.

3. CLIENT RESPONSIBILITIES

3.1 Use of Platform Account. Client is responsible and liable for all uses of the Platform resulting from access provided by Client, directly or indirectly, whether such access or use is permitted by or in violation of this Agreement. Client must notify ParkMobile immediately of any breach of security or unauthorized use of Client's account.

3.2 Parking Information. Client is responsible for setting all rates, zones, and other required information regarding its Parking Locations offered through the ParkMobile Application and for keeping such information up to date within the Platform.

3.3 Effect of Client Failure or Delay. ParkMobile is not responsible or liable for any delay or failure of performance caused in whole or in part by Client's delay in performing, or failure to perform, any of its obligations under this Agreement.

4. SERVICE AND SUPPORT

4.1 Scheduled Maintenance. ParkMobile will use commercially reasonable efforts to schedule downtime for routine maintenance of the Services between the hours of 12:00 a.m. and 4:00 a.m., Eastern Time; however, ParkMobile may modify this window from time-to-time by providing Client with advance notice. If ParkMobile anticipates that it will need to perform maintenance activities that are likely to be disruptive to the use of the Services outside of the scheduled maintenance window, ParkMobile will use commercially reasonable efforts to give Client at least 24 hours prior notice. Notwithstanding the foregoing, ParkMobile reserves the right to perform any required emergency maintenance work outside of the scheduled maintenance window. To the extent practicable, ParkMobile will use commercially reasonable efforts to notify Client before commencing any emergency maintenance outside of the scheduled maintenance window and will use commercially reasonable efforts to limit or avoid impact to use of the Services.

4.2 Client Support. ParkMobile will use commercially reasonable efforts to assist Client with any technical support that Client may reasonably require in using the Services. ParkMobile will provide technical support for rate and configuration changes to Client Monday – Friday (excluding holidays) between the hours of 8:00 a.m. and 6:00 p.m. (ET). For issues relating to On-Demand Parking Services, Client may submit a support request via email to support@parkmobile.io. For issues relating to Reservation Parking Services, Client may submit a support request via email to prs@parkmobile.io. ParkMobile will provide Client with emergency technical support 24 hours a day, seven days a week, 365 days a year. In the event of an emergency involving technical and/or system availability issues, Client may contact the on-call engineer via email to applicationsupport@parkmobile.io.

4.3 End-User Support. ParkMobile will provide customer support for ParkMobile Users 24 hours a day, seven days a week, 365 days a year. There are multiple methods that ParkMobile Users can access customer support, such as: ParkMobile's online ticketing system, in-app chat feature, and toll-free phone number.

5. CONFIDENTIAL INFORMATION

5.1 General. Subject to the Texas Public Information Act, neither party will disclose the other party's Confidential Information except to its employees, affiliates, agents, or professional advisors ("Representatives") who need to know it and who have a legal obligation to keep it confidential. The receiving party will use the disclosing party's Confidential Information only to exercise rights and fulfill obligations under this Agreement. The receiving party will ensure that its Representatives are also subject to the same non-disclosure and use obligations. The receiving party may disclose the other party's Confidential Information when required by law after giving reasonable notice to the disclosing party, if permitted by law.

5.2 Personal Data. In the event a party discloses Personal Data to the other party, the receiving party will have the right to use the Personal Data only as required and necessary to perform its obligations under this Agreement.

6. INTELLECTUAL PROPERTY OWNERSHIP

6.1 Client Data. Client Data remains the sole and exclusive property of Client. Client grants ParkMobile a perpetual, irrevocable, royalty-free license to use Client Data in connection with the Services.

6.2 Client Brand Features. Client grants to ParkMobile a nonexclusive, nonsublicensable, nontransferable, royalty free license during the term to display Client's Brand Features in connection with providing and/or marketing the Services. ParkMobile will not make any use of Client's Brand Features in a manner that dilutes, tarnishes or blurs the value of such Brand Features.

6.3 ParkMobile IP. Client acknowledges that, as between Client and ParkMobile, ParkMobile owns all right, title, and interest, including all IP Rights, in and to the Services, including but not limited to the ParkMobile Application and the Platform.

6.4 ParkMobile Brand Features. ParkMobile grants to Client a nonexclusive, nonsublicensable, nontransferable, royalty free license during the term to display ParkMobile's Brand Features in connection with the Services, subject to ParkMobile's Brand Guidelines available at <https://parkmobile.io/company/parkmobile-media-assets/logos/>. Client will not make any use of ParkMobile's Brand Features in a manner that dilutes, tarnishes or blurs the value of such Brand Features.

6.5 ParkMobile User Data. ParkMobile User Data remains the sole and exclusive property of ParkMobile. ParkMobile may sublicense certain ParkMobile User Data to Client upon Client's execution of ParkMobile's Data Protection Agreement. Client will not, directly or indirectly: (i) sell or resell ParkMobile User Data in any capacity or form; (ii) create any derivative work using ParkMobile User Data; or

(iii) use ParkMobile User Data for purposes other than those specifically allowed in this Agreement. Notwithstanding the foregoing, the parties acknowledge and agree that ParkMobile will not sublicense or provide any PCI Data to Client.

6.6 Resultant Data. Resultant Data remains the sole and exclusive property of ParkMobile. ParkMobile grants Client a revocable, royalty-free, non-exclusive, non-assignable, non-transferable license to applicable Resultant Data for the duration of the term only for Client's internal use in connection with the Services.

6.7 Reservation of Rights. ParkMobile reserves all rights not expressly granted to Client in this Agreement. Except for the limited rights and licenses expressly granted under this Agreement, nothing in this Agreement grants, by implication, waiver, estoppel, or otherwise, to Client or any third party any IP Rights or other right, title, or interest in or to the ParkMobile Application and/or the Platform.

7. FEES AND PAYMENT

7.1 Fees. Client shall pay ParkMobile the fees set forth in the Agreement that incorporates these Client General Terms & Conditions ("Fees") in accordance with this Section 7.

7.2 Payment Terms. The parties designate ParkMobile as the merchant of record. Client agrees to pay ParkMobile \$0.20 + 3% of the total transaction amount per transaction for this service. On or before the 15th day of each month, ParkMobile will disburse to Client all parking fees ParkMobile received during the preceding month from ParkMobile Users on behalf of Client as a direct result of this Agreement, less any amounts owed to ParkMobile.

7.3 Taxes. All fees and other amounts payable by Client under this Agreement are exclusive of taxes and similar assessments. Without limiting the foregoing, Client is responsible for all sales, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, state, or local governmental or regulatory authority on any amounts payable by Client hereunder, other than any taxes imposed on ParkMobile's income.

7.4 Reserved.

7.5 No Deductions or Setoffs. All amounts payable to ParkMobile under this Agreement shall be paid by Client to ParkMobile in full without any setoff, recoupment, counterclaim, deduction, debit, or withholding for any reason (other than any deduction or withholding of tax as may be required by applicable law).

7.6 Fee Increases. Beginning on the first anniversary of the Effective Date and continuing annually thereafter on a compounding basis, fees shall increase by ten percent (10%) or the percentage equal to the average increase in all items under the Consumer Price Index over the prior 12-month period, whichever is greater. Based on this criteria, fees shall then round up to the nearest two (2) decimal places. This change will take effect without prior notice to Client.

7.7 Limited Payment Agent. Client appoints ParkMobile as its agent for the limited purpose of receiving, holding, and settling payments made by ParkMobile Users to Client in

connection with the Services. Client acknowledges and agrees that receipt of payment from ParkMobile Users in connection with the Services by ParkMobile shall be deemed the same as receipt by Client itself.

8. REPRESENTATIONS AND WARRANTIES

8.1 Mutual. Each party represents, warrants and covenants to the other party that: (a) it is duly organized, validly existing, and in good standing as a corporation or other legal entity under the laws of the jurisdiction of its incorporation or other organization; (b) it has the full right, power, and authority to enter into and perform its obligations and grant the rights, licenses, consents, and authorizations it grants or is required to grant under this Agreement; (c) the representative that is executing this Agreement has been duly authorized by all necessary corporate or organizational action of such party; and (d) when executed and delivered by both parties, this Agreement will constitute the legal, valid, and binding obligation of such party, enforceable against such party in accordance with its terms.

8.2 ParkMobile. ParkMobile represents, warrants, and covenants to Client that ParkMobile will perform the Services using personnel of required skill, experience, and qualifications and in a professional and workmanlike manner in accordance with generally recognized industry standards for similar services and will devote adequate resources to meet its obligations under this Agreement.

8.3 Disclaimers. EXCEPT FOR THE EXPRESS WARRANTIES SET FORTH IN SECTION 8.1 AND SECTION 8.2, ALL SERVICES ARE PROVIDED "AS IS." PARKMOBILE SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON-INFRINGEMENT, AND ALL WARRANTIES ARISING FROM COURSE OF DEALING, USAGE, OR TRADE PRACTICE. WITHOUT LIMITING THE FOREGOING, PARKMOBILE DOES NOT WARRANT THAT THE SERVICES OR ANY PRODUCTS OR RESULTS OF THE USE THEREOF WILL BE UNINTERRUPTED OR ERROR-FREE. PARKMOBILE SHALL NOT BE LIABLE FOR DELAYS, INTERRUPTIONS, SERVICE FAILURES, OR OTHER PROBLEMS INHERENT IN USE OF THE INTERNET AND ELECTRONIC COMMUNICATIONS.

9. INDEMNIFICATION

9.1 Mutual. To the fullest extent allowed by Texas law, each party will indemnify, defend, and hold harmless the other party from and against any and all losses, damages, liabilities, costs (including reasonable attorneys' fees) ("Losses") incurred as a result from any third-party claim, suit, action, or proceeding ("Third-Party Claim") to the extent it arises from a breach of the indemnifying party's representations and warranties under this Agreement.

9.2 ParkMobile. ParkMobile will indemnify, defend, and hold harmless Client from and against any and all Losses incurred by Client resulting from any Third-Party Claim that the Platform or any use of the Platform in accordance with this Agreement, infringes or misappropriates such third party's IP Rights, provided that Client promptly notifies ParkMobile in writing of the claim, cooperates with

ParkMobile, and allows ParkMobile sole authority to control the defense and settlement of such claim.

9.3 Client. To the fullest extent allowed by Texas law Client will indemnify, defend, and hold harmless ParkMobile from and against any and all Losses incurred by ParkMobile resulting from any Third-Party Claim arising out of Client's disclosure or use of ParkMobile User Data in violation of this Agreement.

9.4 Mitigation. If any of the Services are claimed to, or in ParkMobile's opinion are likely to, infringe, misappropriate, or otherwise violate any third-party IP Rights, or if Client's use of the Services is enjoined or threatened to be enjoined, ParkMobile may, at its option and sole cost and expense: (a) obtain the right for Client to continue to use the Services as contemplated by this Agreement; (b) modify or replace the Services, in whole or in part, to seek to make the Services (as so modified or replaced) non-infringing, while providing equivalent features and functionality, in which case such modifications or replacements will constitute the Services, as applicable, under this Agreement; or (c) by written notice to Client, terminate this Agreement and require Client to immediately cease any use of the Services.

9.5 Sole Remedy. THIS SECTION 9 SETS FORTH CLIENT'S SOLE REMEDIES AND PARKMOBILE'S SOLE LIABILITY AND OBLIGATION FOR ANY ACTUAL, THREATENED, OR ALLEGED CLAIMS THAT THE SERVICES OR ANY SUBJECT MATTER OF THIS AGREEMENT INFRINGES, MISAPPROPRIATES, OR OTHERWISE VIOLATES ANY INTELLECTUAL PROPERTY RIGHTS OF ANY THIRD PARTY.

10. LIMITATION OF REMEDIES AND DAMAGES

10.1 Exclusion of Damages. EXCEPT AS OTHERWISE PROVIDED IN SECTION 10.3, IN NO EVENT WILL PARKMOBILE OR ANY OF ITS LICENSORS, SERVICE PROVIDERS, OR SUPPLIERS BE LIABLE UNDER OR IN CONNECTION WITH THIS AGREEMENT OR ITS SUBJECT MATTER UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE, FOR ANY: (A) LOSS OF PRODUCTION, USE, BUSINESS, REVENUE, OR PROFIT OR DIMINUTION IN VALUE; (B) IMPAIRMENT, INABILITY TO USE OR LOSS, INTERRUPTION, OR DELAY OF THE SERVICES; (C) LOSS, DAMAGE, CORRUPTION, OR RECOVERY OF DATA, OR BREACH OF DATA OR SYSTEM SECURITY; (D) COST OF REPLACEMENT GOODS OR SERVICES; (E) LOSS OF GOODWILL OR REPUTATION; OR (F) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES, REGARDLESS OF WHETHER SUCH PERSONS WERE ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE.

10.2 Cap on Monetary Liability. EXCEPT AS OTHERWISE PROVIDED IN SECTION 10.3, IN NO EVENT WILL THE COLLECTIVE AGGREGATE LIABILITY OF PARKMOBILE

ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING UNDER OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, OR ANY OTHER LEGAL OR EQUITABLE THEORY, EXCEED ONE TIMES THE TOTAL AMOUNTS PAID TO PARKMOBILE UNDER THIS AGREEMENT IN THE 12 MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM. THE FOREGOING LIMITATIONS APPLY EVEN IF ANY REMEDY FAILS OF ITS ESSENTIAL PURPOSE.

10.3 Exceptions. The exclusions and limitations in Section 10.1 and Section 10.2 do not apply to ParkMobile's obligations under Section 9 or liability for ParkMobile's gross negligence or willful misconduct.

11. ADDITIONAL TERMS

11.1 Omnia. ParkMobile is an awarded vendor with OMNIA Partners ("OMNIA") to provide integrated parking management systems to public agencies at established rates as set forth in OMNIA Contract No. 05-50 ("OMNIA Contract"). Client's procurement code authorizes the use of other contracts, including the OMNIA Contract, as an acceptable method of procurement of competitively bid prices. Except as supplemented by the terms of this Agreement, all terms and provisions of the OMNIA Contract remain unchanged and in full force and effect.

11.2 Reserved.

11.3 Reserved.

12. GENERAL TERMS

12.1 Assignment. Client shall not assign or otherwise transfer any of its rights, or delegate or otherwise transfer any of its obligations or performance under this Agreement, in each case whether voluntary, involuntarily, by operation of law, or otherwise, without ParkMobile's prior written consent. No assignment, delegation, or transfer will relieve Client of any of its obligations or performance under this Agreement. Any purported assignment, delegation, or transfer in violation of this Section 12.1 is void. This Agreement is binding upon and inures to the benefit of the parties and their respective successors and permitted assigns.

12.2 Severability. If a court of competent jurisdiction holds any term or provision of this Agreement to be invalid, illegal or unenforceable, the rest of the Agreement will remain in effect.

12.3 Headings. The headings in this Agreement are for reference only and do not affect the interpretation of this Agreement.

12.4 Notices. Any notice or communication permitted or required under this Agreement must be in writing and will be deemed received by the addressee: (a) when received, if delivered by hand with signed confirmation of receipt; (b) when received, if sent by a nationally recognized overnight courier, signature required; (c) when sent, if by email (with confirmation of transmission), if sent during the addressee's normal business hours, and on the next business day, if sent after the addressee's normal business hours; and (d) on the third business day after the date mailed by certified or registered mail, return receipt requested, postage

prepaid. Notices must be sent to the attention of the respective party's legal department at the address set forth at the beginning of this Agreement or such other address as either party may specify in writing. Any notice permitted or required under this Agreement that is sent to ParkMobile shall also be sent via email to legal-notices@parkmobile.io.

12.5 Governing Law. This Agreement and all related documents, and all matters arising out of or relating to this Agreement, whether sounding in contract, tort, or statute are governed by, and construed in accordance with, the laws of the State of Texas, United States of America (including its statutes of limitations).

12.6 Amendment; Waivers. Any amendment must be in writing, signed by both parties, and expressly state that it is amending this Agreement. No waiver by any party will be effective unless explicitly set forth in writing and signed by the party so waiving. No terms or conditions stated in a Client purchase order, vendor onboarding process or web portal, or any other Client order documentation shall be incorporated into or form any part of this Agreement, and all such terms or conditions shall be null and void, notwithstanding any language to the contrary therein, whether signed before or after this Agreement.

12.7 Entire Agreement. This Agreement, together with any other documents incorporated herein by reference, constitutes the sole and entire agreement of the parties with respect to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter.

12.8 Third-Party Beneficiaries. There are no third-party beneficiaries under this Agreement.

12.9 Force Majeure. Neither party will be liable to the other for any delay or failure to perform any obligation under this Agreement (except for a failure to pay Fees) if the delay or failure results from any cause beyond such party's reasonable control, including acts of God, labor disputes or other industrial disturbances, systemic electrical, telecommunications, or other utility failures, earthquakes, storms or other elements of nature, pandemics, blockages, embargoes, riots, acts or orders of government, acts of terrorism, or war.

12.10 Independent Contractors. The parties to this Agreement are independent contractors. The parties do not intend, and nothing in this Agreement should be construed, to create or enter into any partnership, joint venture, employment, franchise, agency, or similar relationship. Neither party has the power to bind the other or incur obligations on the other party's behalf without the other party's prior written consent.

12.11 Export Control. Client will comply with all export and import laws and regulations of the United States and other applicable jurisdictions. Without limiting the foregoing, Client: (i) represents and warrants that it is not listed on any U.S. government list of prohibited or restricted parties or located (or a national of) a country that is subject to a U.S. government embargo or that has been designated by the U.S. government as a "terrorist supporting" country; (ii) will not (and will not permit any third parties to) access or use

any Service in violation of any U.S. export embargo, prohibition or restriction, and (iii) will not submit to any Service any information that is controlled under the U.S. International Traffic in Arms Regulation.

12.12 Interpretation. This Agreement shall be construed without regard to any presumption or rule requiring construction or interpretation against the party drafting an instrument or causing any instrument to be drafted. The Schedules referred to herein shall be construed with, and as an integral part of, this Agreement to the same extent as if they were set forth verbatim herein.

12.13 Counterparts. The parties may execute this Agreement in counterparts, including PDF and other electronic copies, which taken together will constitute one instrument.

13. TEXAS SPECIFIC PROVISIONS

(A) Non-Boycott of Israel Provision. In accordance with Chapter 2270 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a business entity for the provision of goods or services unless the agreement contains a written verification from the business entity that it: (1) does not boycott Israel; and (2) will not boycott Israel during the term of the agreement. Chapter 2270 of the Texas Government Code does not apply to a (1) a company that is a sole proprietorship; (2) a company that has fewer than ten (10) full-time employees; or (3) the contract has a value of less than One Hundred Thousand Dollars (\$100,000.00). Unless Developer is not subject to Chapter 2270 of the Texas Government Code for the reasons stated herein, the signatory executing this Agreement on behalf of Developer verifies that Developer does not boycott Israel and will not boycott Israel during the Term of this Agreement.

(B) Prohibition on Contracts with Certain Companies Provision. In accordance with Section 2952.152 of the Texas Government Code, the Parties covenant and agree that Developer is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

(C) Verification Against Discrimination of Firearm or Ammunition Industries Provision. Pursuant to Texas Government Code Chapter 2274, (as added by Texas Senate Bill 19, 87th Tex. Reg. Session (2021) (effective September 1, 2021)) unless otherwise exempt, if the Developer employs at least ten (10) fulltime employees and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the Developer represents that: (1) the Developer does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the Developer will not discriminate during the Term of the Agreement against a firearm entity or firearm trade association.

(D) Verification Against Discrimination Developer Does Not Boycott Energy Companies Provision. Pursuant to Texas Government Code Chapter 2274, (as added by Texas Senate Bill 13, 87th Tex. Reg. Session (2021) (effective September 1, 2021)) unless otherwise exempt, if the Developer employs at least ten (10) fulltime employees and this Agreement has a value of at least \$100,000 that is paid

wholly or partly from public funds of the City, the Developer represents that: (1) the Developer does not boycott energy companies; and (2) the Developer will not boycott energy companies during the Ten-n of this Agreement.

14. DEFINITIONS

"Access Credentials" means any user name, identification number, password, license or security key, security token, PIN, or other security code, method, technology, or device, used alone or in combination, to verify an individual's identity and authorization to access and use the Platform.

"Authorized User" means Client's employee, consultant, contractor, and agent who is authorized by Client to access and use the Platform under the rights granted to Client pursuant to this Agreement.

"Brand Features" means a party's trade names, trademarks, service marks, logos, domain names, and other distinctive brand features.

"Client Data" means any data specific to Client's operation that is provided by Client to ParkMobile to be used in the provision of Services that is not available to ParkMobile publicly or by other means.

"Confidential Information" means information that one party (or an affiliate) discloses to the other party under this Agreement, and that is marked as confidential or would normally be considered confidential information under the circumstances. It does not include information that is independently developed by the recipient, is rightfully given to the recipient by a third party without confidentiality obligations or becomes public through no fault of the recipient.

"Documentation" means any manuals, instructions, or other documents or materials that ParkMobile provides or makes available to Client in any form or medium and which describe the functionality, components, features, or requirements of the Services.

"IP Rights" means any and all registered and unregistered rights granted, applied for, or otherwise now or hereafter in existence under or related to any patent, copyright, trademark, trade secret, database protection, or other intellectual property rights laws, and all similar or equivalent rights or forms of protection, in any part of the world.

"Parking Information" means parking zones, parking rates, parking restrictions, selected payment methods, and other information necessary for the provision of the Services for a specific Parking Location.

"Parking Location" means the location or locations of Client's on-street parking, off-street parking, reservation parking, parking lots, parking decks, permitted parking, and other facilities where ParkMobile Users may park.

"ParkMobile Application" means any and all mobile and/or web applications, services, or interfaces developed, hosted, or managed by, on behalf of, or in partnership with ParkMobile and that are made available to the general public and that facilitates the payment of parking transactions.

"ParkMobile User" means an end user that uses the ParkMobile Application.

"ParkMobile User Data" means information, data, and other content, in any form or media, that is submitted, posted, or otherwise transmitted by or on behalf of a ParkMobile User, directly or indirectly, through the ParkMobile Application.

"PCI Data" means, as applicable, payment card number, cardholder name, expiration date, card verification code or value, service code, and/or security-related information used to authenticate cardholders and/or authorize payment card transactions

"Personal Data" means (i) any information about an identified or identifiable individual; or (ii) information that is not specifically about an identifiable individual but, when combined with other information, may identify an individual. Personal Data includes names, email addresses, postal addresses, telephone numbers, government identification numbers, financial account numbers, payment card information, license plate information, online identifiers (including IP addresses and cookie identifiers), network and hardware identifiers, geolocation information, and any information that constitutes "personal data" or "personal information" within the meaning of any relevant and applicable data privacy or protection laws.

"Platform" means access-controlled mobile and/or web applications, services or interfaces developed, hosted, or managed by, on behalf of, or in partnership with ParkMobile that are made available to Client to administer, configure, manage and/or monitor parking sessions, parking rates, and/or parking restrictions associated with Client's Parking Locations.

"Resultant Data" means data and information related to Client's, Authorized Users' and/or ParkMobile Users' use of the Services that is used by ParkMobile in an aggregate and anonymized manner, including to compile statistical and performance information related to the provision and operation of the Services.

"Services" means the ParkMobile Application, the Platform, and all other services provided by ParkMobile under this Agreement.

SCHEDULE 2: SERVICES

ON-DEMAND PARKING SERVICES

ParkMobile offers a service to ParkMobile Users that facilitates the activation of and payment for on-demand parking using the ParkMobile Application ("On-Demand Parking").

ParkMobile Users may begin and, if applicable, end a parking transaction in a variety of ways: (1) visiting <https://app.parkmobile.io>; (2) calling ParkMobile's IVR System, or (3) using the ParkMobile Application. In order to register with ParkMobile and begin a parking session, a consumer simply provide ParkMobile with the information required by ParkMobile to create an account, including payment method information and license plate number. Thereafter, subsequent parking sessions only require the ParkMobile User to enter or select the applicable parking duration available for the applicable location.

The parking zone code of the Client parking areas are indicated on parking signs or on parking meters. Enforcers of the Client check the validity of parking status real time against the Platform via a web service offering, provided as part of the Services, to determine if a valid parking right exists. This information can be accessed by using a handheld terminal, mobile device or personal digital assistant (PDA).

ParkMobile does not provide or pay for Client's use of handheld terminals, mobile devices or PDAs for enforcement or any data plans or other items needed for communication between such items and the Services.

At their option, ParkMobile Users will receive parking alert services from ParkMobile via SMS, ParkMobile Application push notification or email. The ParkMobile User may be notified, for example, when parked for an extended period of time or when the maximum parking time nears expiration.

ParkMobile Users can use On-Demand Parking anywhere the Services are available.

All parking charges are automatically charged to the ParkMobile User's payment method, and ParkMobile Users have real time access to an online account-based personal page accessible from <https://app.parkmobile.io> to access and print parking history, receipts, and statements.

RESERVATION PARKING SERVICES

ParkMobile offers a service to ParkMobile Users that facilitates the activation of and payment for reservation parking using the ParkMobile Application ("Reservation Parking").

For each Parking Location that the parties agree to on-board for Reservation Parking Services, ParkMobile shall make the Parking Location's parking inventory available for sale through the ParkMobile Application and shall market and advertise such availability. The number of parking spaces and corresponding reservation periods and parking rates making up the parking inventory shall be specified by Client and may be altered by Client at any time for unreserved parking inventory.

Responsibilities of Client.

In order for ParkMobile to provide Reservation Parking Services, Client shall maintain an agreed upon number of parking spaces or transportation services at the Parking Location which shall be maintained at all times unless ParkMobile is notified otherwise in writing by Client.

If access to the Parking Location is denied for any reason other than a ParkMobile User's error or failure to abide by Client's rules and regulations, Client agrees to forfeit its share of the applicable parking fee and authorizes ParkMobile to refund the entire Parking Fee to the ParkMobile User. If access to the Parking Location is denied because of a ParkMobile User's error or failure to abide by Client's rules and regulations, no Parking Fees will be refunded to the ParkMobile User.

Client shall promote and market the Services through mutually agreed upon methods which shall include:

- a persistent, prominent “call to action” link/button on the parking and/or transportation pages of the Parking Location website(s) that directs users to the Client-branded website created by ParkMobile (e.g. a “Reserve Parking Now” button);
- Embedded content on the parking and/or transportation pages of the Parking Location website(s) describing why and how to reserve parking through ParkMobile (e.g. FAQs, videos, etc.), such content to be provided by ParkMobile; and
- mentions in emails promoting the Parking Location, including “know before you go” emails, all of which shall include a “call to action” to reserve event parking and link to the Client-branded website created by ParkMobile.

Client agrees to use commercially reasonable efforts to obtain for ParkMobile a license to use photo and video assets of the Parking Location (where Client is not the Parking Location owner) and any tenants of a Parking Location in connection with ParkMobile’s marketing of the Services as available at such Parking Location.

**SCHEDULE 3:
CLIENT ELECTRONIC FUNDS AUTHORIZATION FORM**

This form authorizes ParkMobile, LLC to make payment to a business electronically. **All payments will be paid in the account designated by the voided check or bank letter attached to this form once it has been verified by ParkMobile, LLC via telephone call, otherwise a check will be issued to the address on file.** It is the responsibility of the client to notify ParkMobile, LLC of any changes pertinent to electronic payments, such as changes in banking information or email address.

PAYEE/CLIENT INFORMATION

CLIENT NAME:
ADDRESS:
CONTACT PERSON:
TELEPHONE NUMBER:
VERIFICATION CALL BACK CONTACT PERSON:
VERIFICATION TELEPHONE NUMBER:
PRIMARY FINANCE CONTACT EMAIL:
SECONDARY FINANCE CONTACT EMAIL:
SIGNATURE & TITLE OF AUTHORIZED OFFICIAL:

FINANCIAL INSTITUTION INFORMATION

BANK NAME:
ADDRESS:
CONTACT PERSON:
TELEPHONE:
EMAIL:
NINE DIGIT ROUTING TRANSIT NUMBER:
DEPOSITOR ACCOUNT TITLE:
DEPOSITOR ACCOUNT NUMBER:
TYPE OF ACCOUNT:
PLEASE BE SURE TO ATTACH A VOIDED CHECK OR BANK LETTER TO VERIFY THE ABOVE ACCOUNT INFORMATION

This authorizes ParkMobile, LLC to send credit entries (and appropriate debit and adjustment entries), electronically or by any other commercially accepted method, to the account indicated above and to other accounts specified by Client in the future (the "Account"). This authorizes the financial institution holding the Account to post all such entries. This authorization will be in effect until ParkMobile receives a written termination notice from Client and has a reasonable opportunity to act on it.

Authorization to Enter into Agreement with ParkMobile, LLC., for Services Related to Downtown Paid Parking Program

(Max Johnson)





Authorization to Enter into Agreement with ParkMobile, LLC.

- Allows City of Abilene to enter into agreement with ParkMobile, LLC., for services related to Downtown Paid Parking Program.
- Cost of agreement is based on citizen use of the Paid Parking Program. ParkMobile receives an on-demand user fee (\$0.35) per transaction for use of the application and management of the program. The City pays ParkMobile \$0.20 + 3% transaction fee for the use of the automated credit card services.
- ParkMobile provides applicable notification and informational signs (with applicable QR Codes and customer service numbers).
- ParkMobile provides year-round customer support.





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Max Johnson, Director of Public Works

SUBJECT: **20. Resolution: Receive a Report, Hold a Discussion, and Take Action on Awarding Bid# CB-2530 Rebecca Ln. Reconstruction Project to Bontke Brothers Construction Co., Inc. (Max Johnson)**

GENERAL INFORMATION

This construction contract involves the reconstruction of Rebecca Ln. from Catclaw Dr. to the newly placed concrete completed by TxDOT for the Buffalo Gap Rd. Project. This will include removal of all material down to the subgrade, preparation of the existing subgrade, placement of geogrid material, 8" of new flexible base material, 4" of Type B HMA, and 2" of Type D HMA; contract shall also include placement of thermoplastic pavement markings.

SPECIAL CONSIDERATIONS

This project has a contract completion time of 80 working days (approx. 4 months, weather permitting), and has an owners' allowance of \$100,000.00.

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., Inc. of Abilene, Texas with a base bid of \$1,889,624.90.

BOARD OR COMMISSION RECOMMENDATION

Street Maintenance Advisory and Appeals Board recommended this project for City Council approval on September 5, 2024.

ATTACHMENTS:

1. Rebecca Ln. Reconstruction Project Resolution
2. Bontke Rebecca Contract (Signed)
3. CB2530TAB
4. SCOPE OF PROJECT (Rebecca Ln.)
5. PROJECT LOCATION MAP
6. Rebecca Ln. Reconstruction Presentation

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AWARDING
BID TO BONTKE BROTHERS CONSTRUCTION CO., INC., ABILENE, TEXAS**

WHEREAS, the City of Abilene duly advertised and gave such notice, as required by law, for bids for the Rebecca Ln. Reconstruction Project. This construction contract involves the reconstruction of Rebecca Ln. from Catchlaw Dr. to the new concrete constructed as part of the Buffalo Gap Rd. project.; and

WHEREAS, the City of Abilene has utilized the “Best Value” competitive bidding method in determining the award of the contract; and,

WHEREAS, the following bids were received and opened on March 18, 2025:

Bontke Brothers Construction Co., Inc., Abilene, Texas	\$ 1,889,624.90
J.H. Stain & Sons, Inc., Tye, Texas	\$ 1,928,686.29
Permian Paving Inc., Midland, Texas	\$ 3,234,105.27

WHEREAS, Bontke Brothers Construction Co., Inc., Abilene, Texas submitted the best value bid in the amount of \$1,889,624.90 with the bid meeting specifications. Staff recommends awarding the bid to the best value bidder, Bontke Brothers Construction Co., Inc., 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 \$1,889,624.90.

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

ADOPTED this 10th day of April, 2025.

ATTEST:

Shawna Atkinson, City Secretary

Weldon Hurt, Mayor

APPROVED:

Stanley Smith, City Attorney

CONSTRUCTION CONTRACT

BACKGROUND

THIS CONTRACT, made on the 10th day of April, 2025 is between the City of Abilene, a Municipal Corporation of Taylor and Jones Counties, Texas ("City"), and Bontke Brothers Construction Co., Inc. 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 --

[**REBECCA LN. RECONSTRUCTION (CATCLAW DR. TO BUFFALO GAP RD.)**]

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 \$1,889,624.90.

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. Statutory Verifications. Unless the Contractor is not subject to a provision below, the signatory executing this Agreement on behalf of the Contractor verifies that the Contractor: (1) does not boycott Israel and will not boycott Israel during the term of this Agreement; (2) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and will not discriminate during the term of this Agreement against a firearm entity or firearm trade association; (3) does not boycott energy companies, and will not boycott energy companies during the term of this Agreement; and (4) is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

A. Verification Against Boycott of Israel Provision. In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a company for the provision of goods or services unless the agreement 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 agreement. The term "company" does not include a sole proprietorship. Chapter 2271 of the Texas Government Code only applies to an agreement that: (1) is between a governmental entity and a company with 10 or more full-time employees; and (2) has a value of \$100,000.00 or more that is paid wholly or partly from public funds of the governmental entity.

B. Verification Against Discrimination of Firearm or Ammunition Industries Provision. Pursuant to Texas Government Code Chapter 2274, unless otherwise exempt, if the company employs at least 10 full-time employees, and this agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company verifies that: (1) the company does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the company will not discriminate during the term of the Agreement against a firearm entity or firearm trade association. The term "company" does not include a sole proprietorship. This provision does not apply to a governmental entity that contracts with a sole-source provider, or does not receive any bids from a company that is able to provide the written verification required.

C. Verification Against Boycott of Energy Companies Provision. Pursuant to Texas Government Code Chapter 2276, unless otherwise exempt, if the company employs at least 10 full-time employees, and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the company represents that: (1) the company does not boycott energy companies; and (2) the company will not boycott energy companies during the term of this Agreement. The term "company"

does not include a sole proprietorship. This provision does not apply to a governmental entity that determines the requirements are inconsistent with the governmental entity's constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

D. Prohibition on Contracts with Certain Companies Provision. In accordance with Section 2252.152 of the Texas Government Code, the company verifies that company is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

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 Company



Signature

Brent Partain

Name - Typed or Printed

Project Executive

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-2530
TIME OF OPENING: 11:00 A.M.
DATE OF OPENING: MARCH 18, 2025

BONTKE BROTHERS
ABILENE, TX

J.H. STRAIN ABILENE, TX

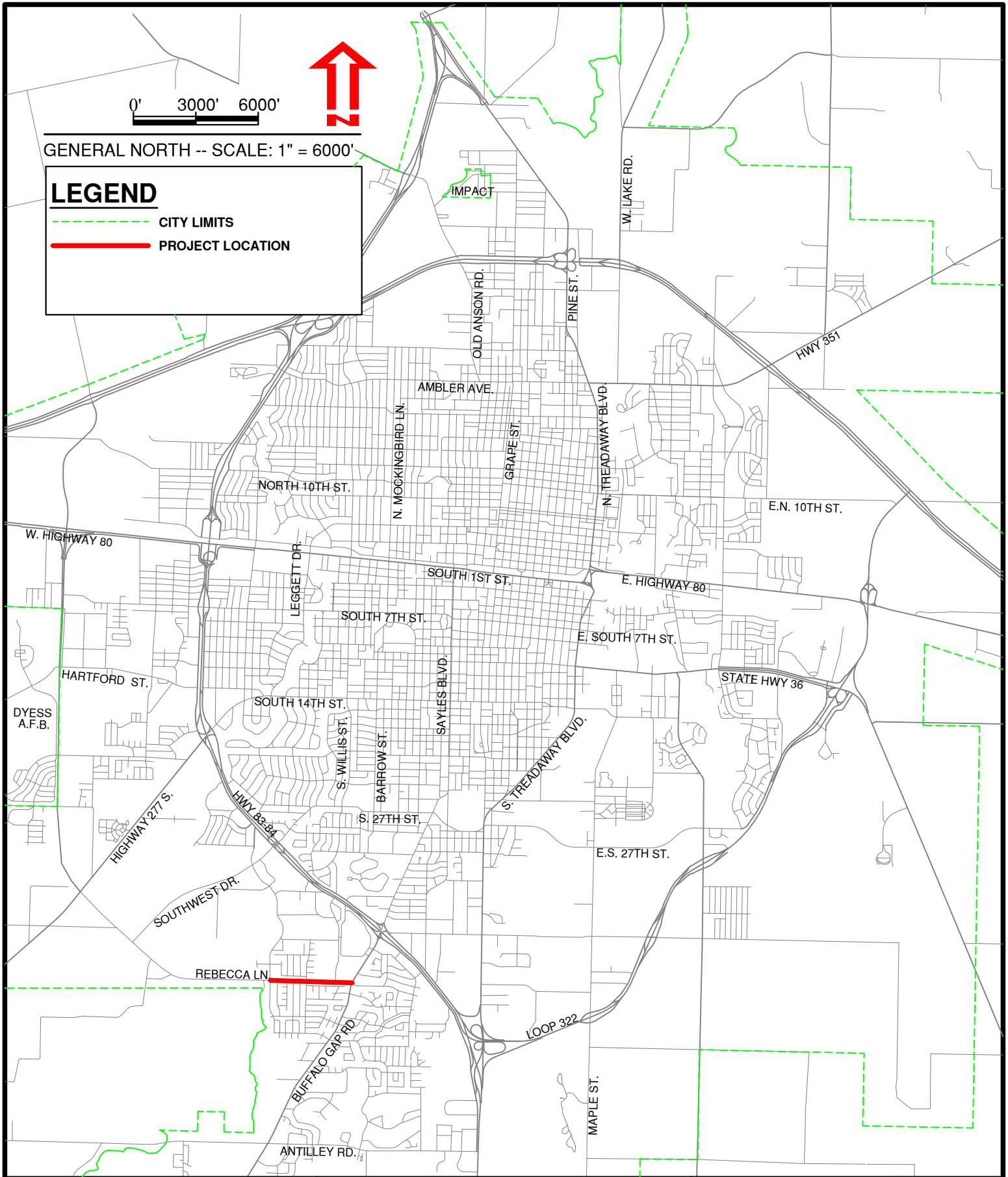
PERMIAN PAVING INC
MIDLAND, TX

ITEM	DESCRIPTION	QTY	UNIT	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
1.	REBECCA LN, RECONSTRUCTION (CATCLAW DR. TO BUFFALO GAP RD.)				1,889,624.90		1,928,686.29		3,234,105.27						
BASE BID					1,889,624.90		1,928,686.29		3,234,105.27						
DISCOUNT															
TOTAL BID					1,889,624.90		1,928,686.29		3,234,105.27						

*NOTES: INDICATES RECOMMENDED AWARD

SCOPE OF PROJECT

This construction contract involves the reconstruction of Rebecca Ln. from Catclaw Dr. to the newly placed concrete completed by TxDOT for the Buffalo Gap Rd. Project. This will include removal of all material down to the subgrade, preparation of the existing subgrade, placement of geogrid material, 8" of new flexible base material, 4" of Type B HMAC, and 2" of Type D HMAC; contract shall also include placement of thermoplastic pavement markings.



Sheet
1
of
1

CITY OF ABILENE, TEXAS
PUBLIC WORKS DEPARTMENT
ENGINEERING DIVISION

**REBECCA LN. RECONSTRUCTION
(CATCLAW DR. TO BUFFALO GAP RD.)
PROJECT**

Designed By: M. JOHNSON

Drawn By: M. MILLER

Checked By: M. JOHNSON

Horizontal Scale: 1"=6000'

Vertical Scale: N.T.S.

Computer File Name:
Project Location Map

Date: MARCH 2025

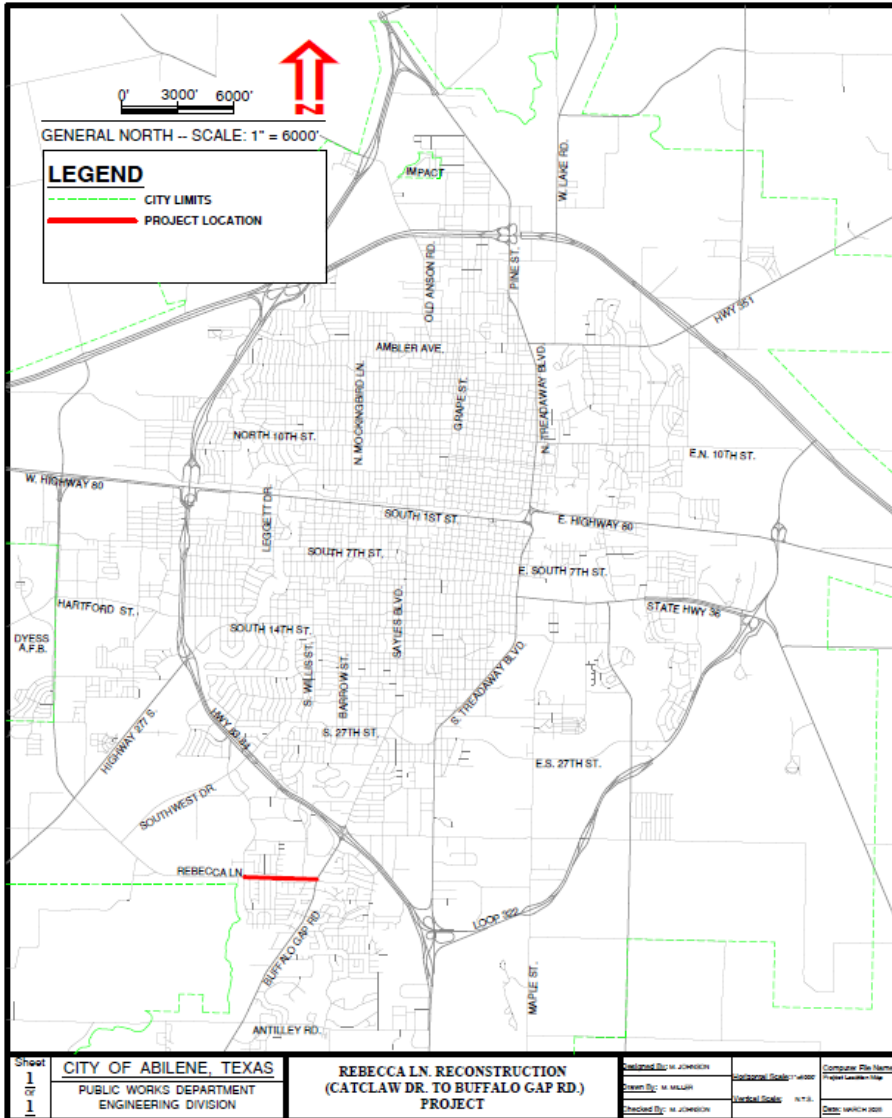
Bid Award of CB-2530 Rebecca Ln. Reconstruction Project (Catclaw Dr. to Buffalo Gap Rd.)

(Max Johnson)



Bid Award of CB-2530

Rebecca Ln. Reconstruction Project (Catclaw Dr. to Buffalo Gap Rd.)



Streets

Rebecca Ln.

Limits

Catclaw Dr. to Buffalo Gap Rd.





Bid Award of CB-2530

Rebecca Ln. Reconstruction Project (Catclaw Dr. to Buffalo Gap Rd.)

- Project includes:
 - Removal of existing pavement and base material down to subgrade, preparation of subgrade, placement of geogrid material, placement of 8" of new base material, 4" of Type B HMA, and 2" of Type D HMA.
 - Placement of thermoplastic pavement markings throughout project.
- Project Advertised March 2, 2025, and March 9, 2025; bids opened March 18, 2025; Three (3) bids received.
- Project allowance: \$100,000.00.
- Staff recommends awarding the bid to the best value bidder, Bontke Brothers Const Co., Inc. with a base bid of \$1,889,624.90.





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Max Johnson, Director of Public Works

SUBJECT: **21. Ordinance (First Reading):** Receive a Report, Hold a Discussion and Take Action on Addition of Downtown Parking Program Fees and Downtown Parking Stamp Program Fees to the City of Abilene Fee Ordinance (Max Johnson)

GENERAL INFORMATION

This agenda item adds associated fees for the new Downtown Paid Parking Program into the City's Fee Schedule. The first 2 hours of parking in a designated Paid Parking Program lot are free (no charge). Parking between 2 hours and 3 hours and 59 minutes has a charge of \$5.00.

Parking between 4 hours and 5 hours and 59 minutes has a charge of \$9.00. Parking between 6 hours and 8 hours and 59 minutes has a charge of \$13.00. Parking between 9 hours and 23 hours and 59 minutes has a charge of the daily rate of \$20.00. Once parking exceeds 24 hours, the parking rate resets and begins charging in increments up to the daily rate of \$20.00. There is a 3-day maximum for parking in a Paid Parking Program lot. Violators of this 3-day limit are subject to tow at owner's expense.

Secondly, this agenda item adds the fee for the Downtown Parking Stamp Program into the City's Fee Schedule. The charge for a sheet of parking stamps is \$10.00.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. 2025 Ordinance Downtown Parking Program and Stamps
2. Redline Abilene Fee Schedule 4-4-2025
3. Adding Items to Abilene Fee Schedule Presentation

ORDINANCE NO. _____

AN ORDINANCE AMENDING ORDINANCE 37-2024 AND ADOPTING FEES AND CHARGES FOR THE DOWNTOWN PARKING PROGRAM AND THE DOWNTOWN PARKING STAMP PROGRAM, FOR THE CITY OF ABILENE; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES, RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HERewith; CALLING A PUBLIC HEARING.

WHEREAS, the City Council adopted Ordinance 37-2024 ("Fee Ordinance") on August 8, 2024 setting fees and charges commencing on October 1, 2024; and,

WHEREAS, it was contemplated that this Fee Ordinance would require amendment from time to time to modify and update fees and charges; and,

WHEREAS, the City of Abilene desires to add downtown parking program and downtown parking stamp fees.

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

PART 1: That the Schedule of Fees and Charges for the City of Abilene, Texas is amended as set out in Exhibit "A", attached and made a part of this ordinance for all purposes.

PART 2: That all ordinance and parts of ordinance, resolutions, and parts of resolutions in conflict herewith are repealed.

PART 3: That this Schedule of Fees and Charges for the City of Abilene, Texas shall be kept on file in the City Secretary's office.

PASSED ON FIRST READING on the 10th day of April, 2025.

After passage on first reading, a notice of the time and place 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. The same being more than twenty-four (24) hours prior to the time designated for said hearing. After such an opportunity for the public to be heard, said ordinance was passed on its second and final reading.

PASSED ON SECOND AND FINAL READING AT A PUBLIC HEARING on the 24th
day of April, 2025.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

Fee/Permit	Item/Cost	Current	
TRAFFIC & TRANSPORTATION	City Ordinance Parking violations:		
Parking	*Amounts listed below are the minimum fines, unless a lesser amount is determined by the hearing officer or municipal court clerk or so designated deputy. Parking citations listed below do not include \$14 Local Consolidated Fee and \$5 Child Safety Fund fee (see Municipal Court section). Amounts also exclude State portion of fines and fees. Fees subject to change in accordance with state law.		
	Exceeding posted time limit, first offense within 30-day period	\$6.00	
	Exceeding posted time limit, second offense within 30-day period	\$26.00	
	Exceeding posted time limit, third offense within 30-day period	\$51.00	
	Exceeding posted time limit, fourth and all subsequent offenses within 30-day period	\$101.00	
	Parking in a school zone, first offense	\$26.00	
	Parking in a school zone, second offense	\$51.00	
	Parking in a school zone, third offense	\$76.00	
	Parking in a red zone	\$144.00	
	All other parking violations	\$21.00	
	<i>Note: Parking citations unanswered for more 10 days are considered delinquent and become twice the amounts specified above. Fines are not to exceed \$500.00 for each offense.</i>		
	Boot fee	\$25.00	
	Construction parking permit: Per vehicle per day (Monday-Friday)	\$3.00	
	Parking lot lease: Each space, per month varies by lot	\$10.00 to \$20.00	
Downtown Parking	Downtown parking stamps per sheet	\$10.00	
Paid Parking Program	Fee for 0 - 1 hour 59 minutes	\$0.00	
	Fee for 2 - 3 hours 59 minutes	\$5.00	
	Fee for 4 - 5 hours 59 minutes	\$9.00	
	Fee for 6 - 8 hours 59 minutes	\$13.00	
	Fee for 9 or more hours	\$20.00	
	Daily Rate	\$20.00	
Resident Only Parking Program	Application fee	\$50.00	
	Installation of Resident Parking Only sign, each	\$200.00	
	Resident Only Parking Permit, each	\$5.00	
	Guest pass, each	\$5.00	
	Replacement Parking Permit	\$5.00	
Tree Trimming	Administrative fee	\$250.00	
Housing Moving Permit	House moving permit	\$200.00	
	If passing under a traffic control device per permit	add \$50.00	
	If a traffic control device must be moved	add \$150.00	
	After hours and Saturdays	add \$160.00	
	Rescheduling Fee	\$100.00	
	Failure to procure permit	\$500.00	
	No moving permits granted for Sundays		

Adding Downtown Paid Parking Program Fees and Downtown Parking Stamp Program Fees to City of Abilene Fee Schedule

(Max Johnson)





Adding Paid Parking Program and Parking Stamp Program Fees to Fee Schedule

- Paid Parking Program Fees added to Fee Schedule:

Paid Parking Program	Fee for 0 - 1 hour 59 minutes	\$0.00
	Fee for 2 - 3 hours 59 minutes	\$5.00
	Fee for 4 - 5 hours 59 minutes	\$9.00
	Fee for 6 - 8 hours 59 minutes	\$13.00
	Fee for 9 or more hours	\$20.00
	Daily Rate	\$20.00

- Downtown Parking Stamp Program Fees added to Fee Schedule:

Downtown Parking	Downtown Parking Stamps Per Sheet	\$10.00
------------------	-----------------------------------	---------





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: **22. Ordinance (First Reading) Z-2025-07: Receive a Report, Hold a Discussion and Take Action on a Request from the Owner, to Amend the Terms and Conditions of a Planned Development District (PDD-181). Specifically, to Add Approximately 31.0 Acres of Land Zoned Agricultural Open (AO) to Lot Three and Approximately 28.58 Acres of Land Zoned AO to Lot One, Both Being Subject to Respective Zoning Requirements. Located at 5614 Spinks Road and 773 and 723 FM 2404. *(Tim Littlejohn)***

GENERAL INFORMATION

The subject property was annexed in 2025 and zoned as Agricultural Open per the LDC requirements. The owner proposes to incorporate this property into existing Planned Development district to the west (PDD-181).

Lancium intends to incorporate the property within lot 3 of the initially approved conceptual plan to extend the Industrial uses further west.

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. ordinance
2. Staff Report
3. Concept Plan
4. 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 Two Thousand Dollars (\$2,000.00). 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 10th day of April, 2025.

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 14th day of March, 2025, 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 24th day of April, 2025, 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 24th day of April, 2025.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

EXHIBIT A

Request: Amend the terms and conditions of a Planned Development District (PDD-181). Specifically, to add approximately 31.0 acres of land zoned Agricultural Open (AO) to lot three and approximately 28.58 acres of land zoned AO to lot one, both being subject to the respective zoning requirements.

Location: Located at 5614 Spinks Road and 773 and 723 FM 2404.

Legal Description

31.0 acres being added to lot three as described below:

BEING 15.00 acres of land out of Section 55, Block 16, T & P RR. Co. Surveys, Taylor County, Texas, said 15.00 acres being part of a 31.0 acre tract conveyed to Julian Agapito Garza, III, in Document No. 202001334, Official Public Records, Taylor County, Texas and being all of that same 15.00 acre tract conveyed to Texas Diesel Tuning, LLC, in Document No. 2023-08639, Official Public Records, Taylor County, Texas, said 15.00 acres being more particularly described as follows:

BEGINNING at a mag nail found in Spinks Road at the southwest corner of said 31.00 acre tract, for the southwest corner of this tract, whence a recovered 3/8" rebar for reference on the southwest side of Spinks Road bears S67°22'W 13.5 feet and from said mag nail set, a 3" wood post on the northeast side of said Spinks Road bears N37°27'E 35.0 feet;

THENCE N12°27'00"W 795.49 feet, along said Spinks Road and with the west line of said 31.0 acre tract, to a mag nail found at the northwest corner of said 31.0 acre tract and a southwest corner of a called 191.18 acre tract of record in Document No. 2021-25949, Official Public Records, Taylor County, Texas, for the northwest corner of this tract, whence a recovered 3/8" rebar for reference on the east side of said Spinks Road bears S89°11'01"E 18.9 feet;

THENCE S89°11'01"E 932.69 feet, with the north line of said 31.0 acre tract and a south line of said 191.18 acre tract, to a 3/8" rebar found at the northwest corner of a called 16.00 acre tract, recorded in Document No. 2023-08639, Official Public Records, Taylor County, Texas, for the northeast corner of this tract;

THENCE S00°21'54"W 774.84 feet to a mag nail found in said Spinks Road on the south line of said 31.0 acre tract, at the southwest corner of said 16.00 acre tract, for the southeast corner of this tract, whence a 3/8" rebar found for reference on the north side of Spinks Road bears N00°21'54"E 30.0 feet;

THENCE N89°08'31"W 756.25 feet, with the south line of said 31.0 acre tract and along said Spinks Road, to the place of beginning and containing 15.00 acres of land.

BEING 16.00 acres of land out of Section 55, Block 16, T & P RR. Co. Surveys, Taylor County, Texas, said 16.00 acres being part of a 31.0 acre tract conveyed to Julian Agapito Garza, III, in Document No. 202001334, Official Public Records, Taylor County, Texas and being all of that same 16.00 acre tract conveyed to Brianna Elizabeth Valenzuela and spouse, Nathan Valenzuela, in Document No. 2023-08937, Official Public Records, Taylor County, Texas said 16.00 acres being more particularly described as follows:

BEGINNING at a mag nail found in Spinks Road on the south line of said 31.00 acre tract, at the southeast corner of a called 15.00 acre tract, recorded in Document No. 202001334, Official Public Records, Taylor County, Texas, for the southwest corner of this tract, whence a 3/8" rebar

found for reference on the north side of Spinks Road bears N00°21'54"E 30.0 feet and from said mag nail found, another mag nail found at the southwest corner of said 31.00 acre tract bears N89°08'31"W 756.25 feet;

THENCE N00°21 '54"E 774.84 feet to a 3/8" rebar found on the north line of said 31.0 acre tract and a south line of a called 191.18 acre tract of record in Document No. 2021-25949, Official Public Records, Taylor County, Texas, at the northeast corner of said 15.00 acre tract, for the northwest corner of this tract;

THENCE S89°11'01 "E 898.75 feet, with the north line of said 31.0 acre tract and a south line of said 191.18 acre tract, to a 3/8 " rebar found at the northeast corner of said 31.0 acre tract and an interior corner of said 191.18 acre tract, for the northeast corner of this tract;

THENCE S00°21'54"W 775.49 feet, with the east line of said 31.0 acre tract and a west line of said 191.18 acre tract, to a mag nail found in said Spinks Road at the southeast corner of said 31.0 acre tract and an exterior corner of said 191.18 acre tract, for the southeast corner of this tract, whence a 3/8" rebar found for reference on the north side of Spinks Road bears N00°21 '54"E 30.0 feet;

THENCE N89°08'31 "W 898.75 feet, with the south line of said 31.0 acre tract and along said Spinks Road, to the place of beginning and containing 16.00 acres of land.

28.58 acres being added to lot one as described below:

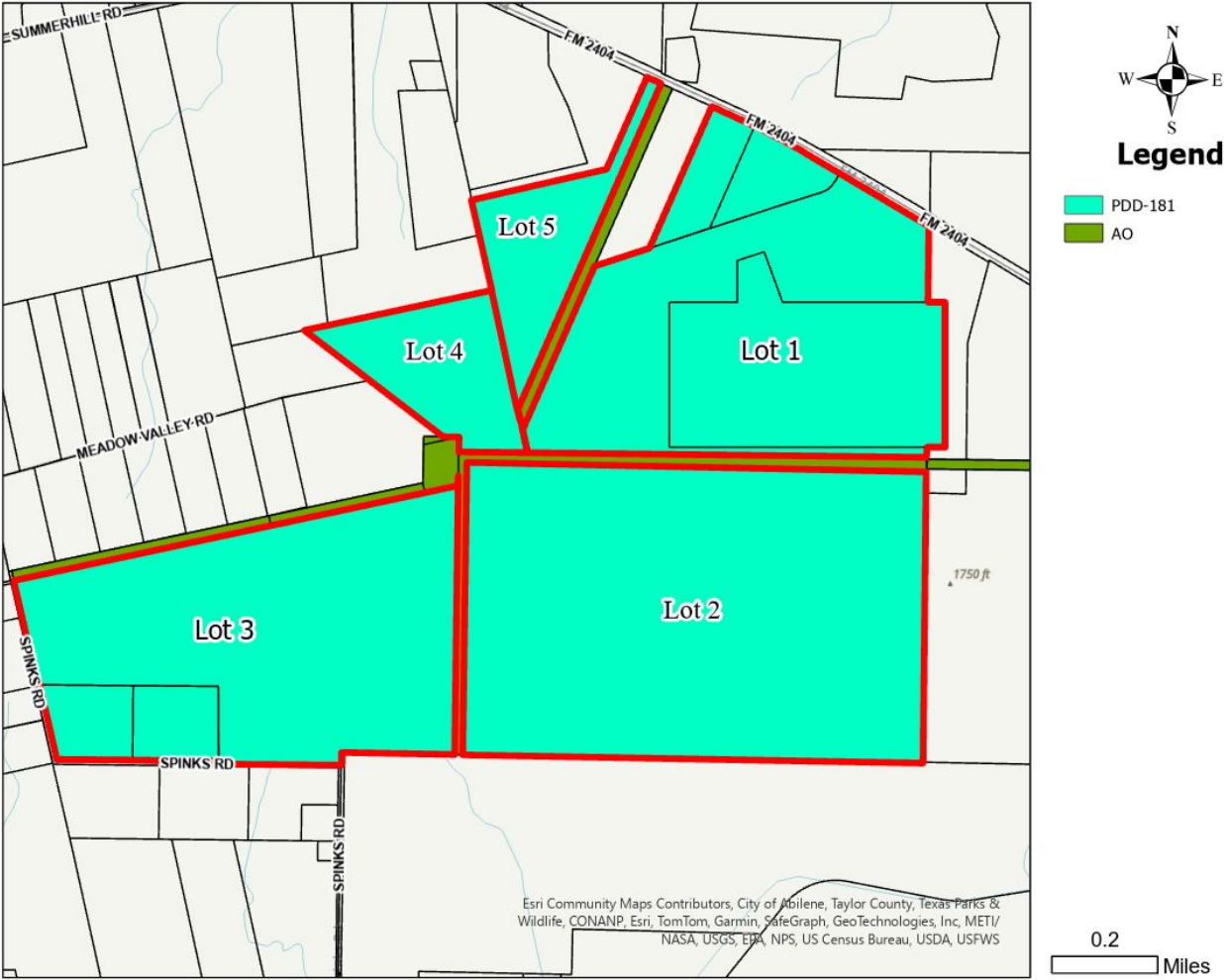
BEING 14.29 acres out of Section 54, Block 16, T. & P. RR. Company Surveys, Abstract No. 1143, Taylor County, Texas, and the Alexander Thompson Survey No. 20, Abstract No. 1415, Taylor County, Texas, said 14.29 acres being part of a 1042.26 acre tract described as Tract One in Instrument Number 201916436, Official Public Records, Taylor County, Texas and being all of that same 14.229 acre tract described in Instrument No. 202008951, Official Public Records, Taylor County, Texas.

BEING 14.29 acres out of Section 54, Block 16, T. & P. RR. Company Surveys, Taylor County, Texas and the Alexander Thompson Survey No. 20, Taylor County, Texas, said 14.29 acres being part of a 1042.26 acre tract described as Tract One in Instrument Number 201916436, Official Public Records, Taylor County, Texas and being that same 14.29 acre tract described in Instrument No. 202013330, Official Public Records, Taylor County, Texas

[illegible]

EXHIBIT B

Conceptual Plan



ZONING CASE

Z-2025-07

STAFF REPORT

Scheduled Hearings

Planning & Zoning Commission: April 1, 2025
City Council 1st Reading: April 10, 2025
City Council 2nd Reading: April 24, 2025

Applicant

Lancium Abilene, LLC

Case Manager

Adam Holland – Planner

Request

Change the zoning of approximately 59.58 acres from Agricultural Open (AO) to Planned Development District 181 (PDD-181).

Location

Located at 5614 Spinks Rd.

Background

The subject property was annexed in 2025 and zoned as Agricultural Open per the LDC requirements. The owner proposes to incorporate this property into existing Planned Development district to the southeast (PDD-181).

Lancium intends to incorporate the property within lots 1 and 3 of the initially approved conceptual plan to extend the Industrial uses further west.

Zoning, Existing and Proposed Land Use

	Zoning	Existing Land Use
North	NA	Industrial (ETJ)
East	NA	Industrial (ETJ)
South	NA	Residential (ETJ)
West	NA	Residential (ETJ)

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 proposed request is consistent with the 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 zoning would be appropriate as it would be consistent with the surrounding 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 been platted. New utility connections are being constructed in the area in accordance with the LDC to serve the property.

- (4) **Any other factors, which will substantially affect the public health, safety, morals, or general welfare.**

None known.

P&Z Recommendation

Planning & Zoning Commission recommends **approval**.

Attachments

- PowerPoint Presentation
- Concept plan

Notification

Pursuant to Section 1.2.2.2 of the Land Development Code, City staff mailed personal notices on March 17th, 2025, via standard mail to the owners of property within a 200-foot radius of the subject street right of way. The property owners and associated parcel identification numbers are identified below:

PROPERTY OWNER

Legend: O - Opposed, F - In Favor

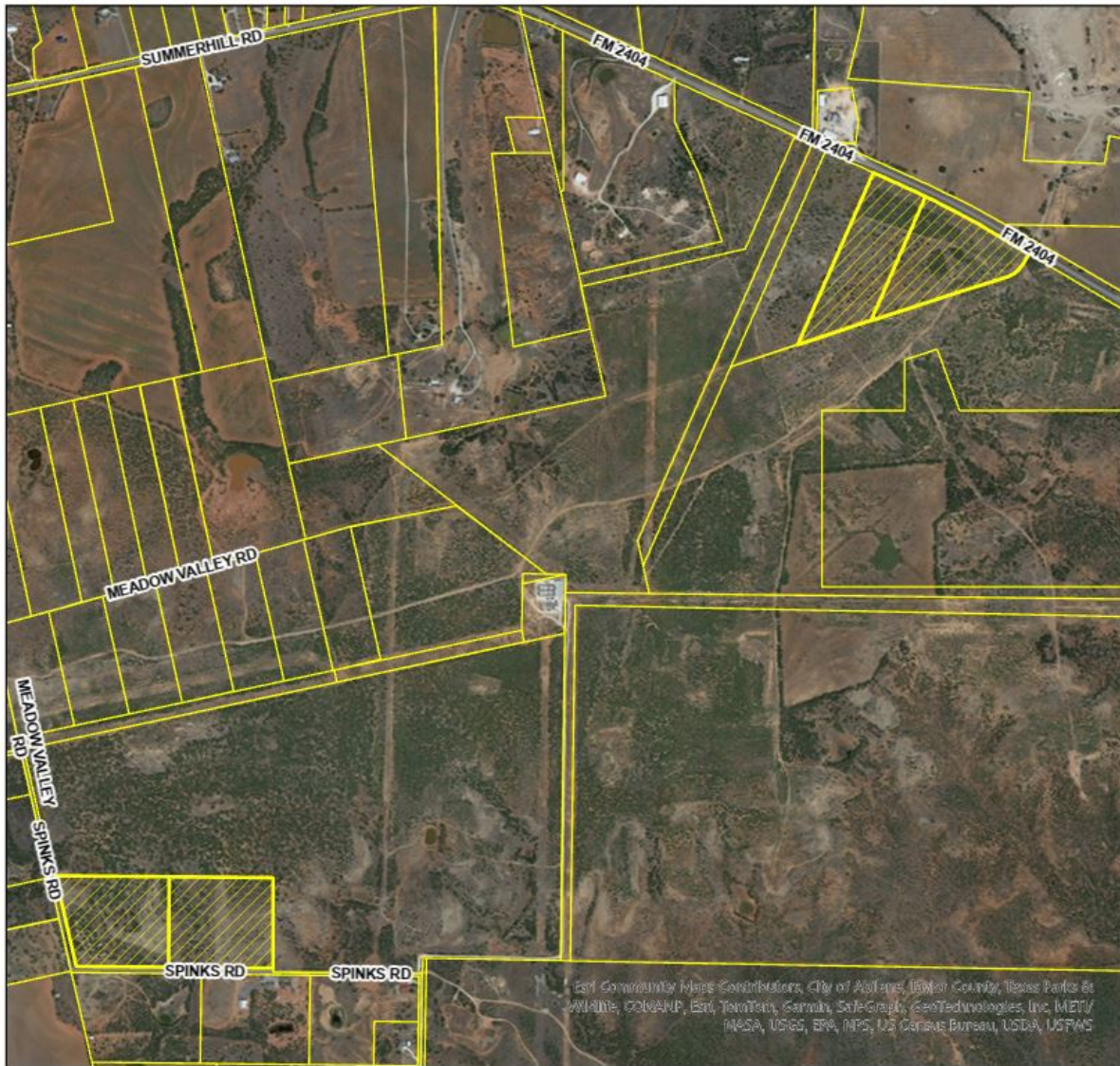
OWNER	SITUS	PROP_ID	RESPONSE
BAUCUM CHARLES	5613 SPINKS RD	36763	O
CYCHOSZ DENISE M & JOSEPH J	237 LOMA VISTA	70117	O
CYCHOSZ JOSEPH & DENISE M		36636	
KENNEDY REVOCABLE TRUST		67776	
MENDLER FRED & ARLENE	133 LOMA VISTA	69755	O
PINE STREET SALVAGE	150 Y CR 660	48739	
PINE STREET SALVAGE		43093	
RICHARDSON FRANK RAY		70855	
Lancium Abilene LLC	5502 SPINKS RD	1093721	
Lancium Abilene LLC	723 FM 2404	1062111	
Lancium Abilene LLC	815 FM 2404	1062207	
Lancium Abilene LLC		1062951	
Lancium Abilene LLC	615 FM 2404	1093719	
Lancium Abilene LLC		1089582	
Lancium Abilene LLC		1061063	

NOTIFICATION MAP



Esri Community Maps Contributors, City of Abilene, Taylor County, Texas Parks & Wildlife, CONANP, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/ NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

LOCATION MAP



Legend

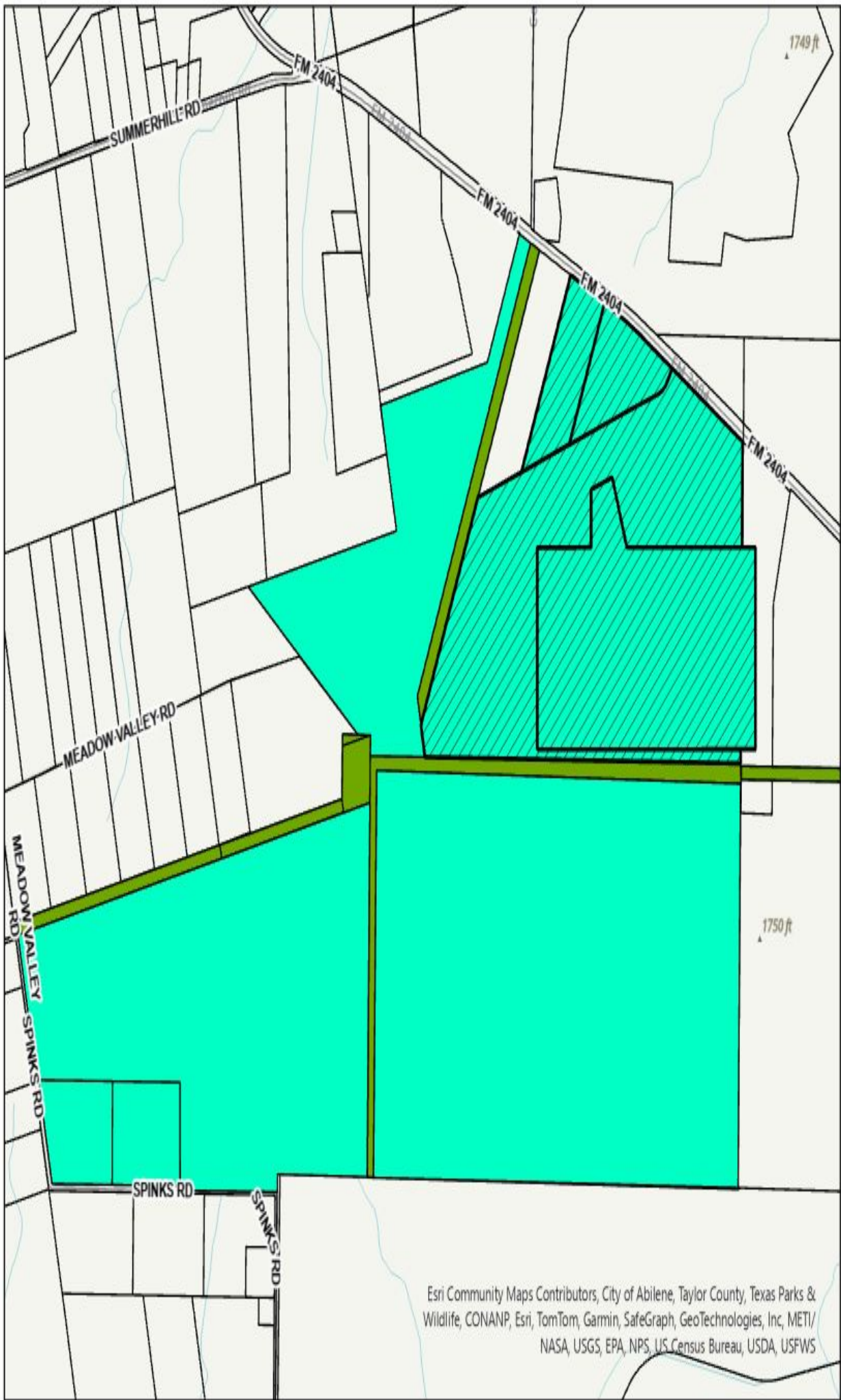
Z-2025-07

0.2

Miles

ZONING MAP



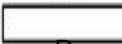


Legend

-  Heavy Industrial Use
-  PDD-181
-  AO

Esri Community Maps Contributors, City of Abilene, Taylor County, Texas Parks & Wildlife, CONANP, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/ NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

0.2

 Miles



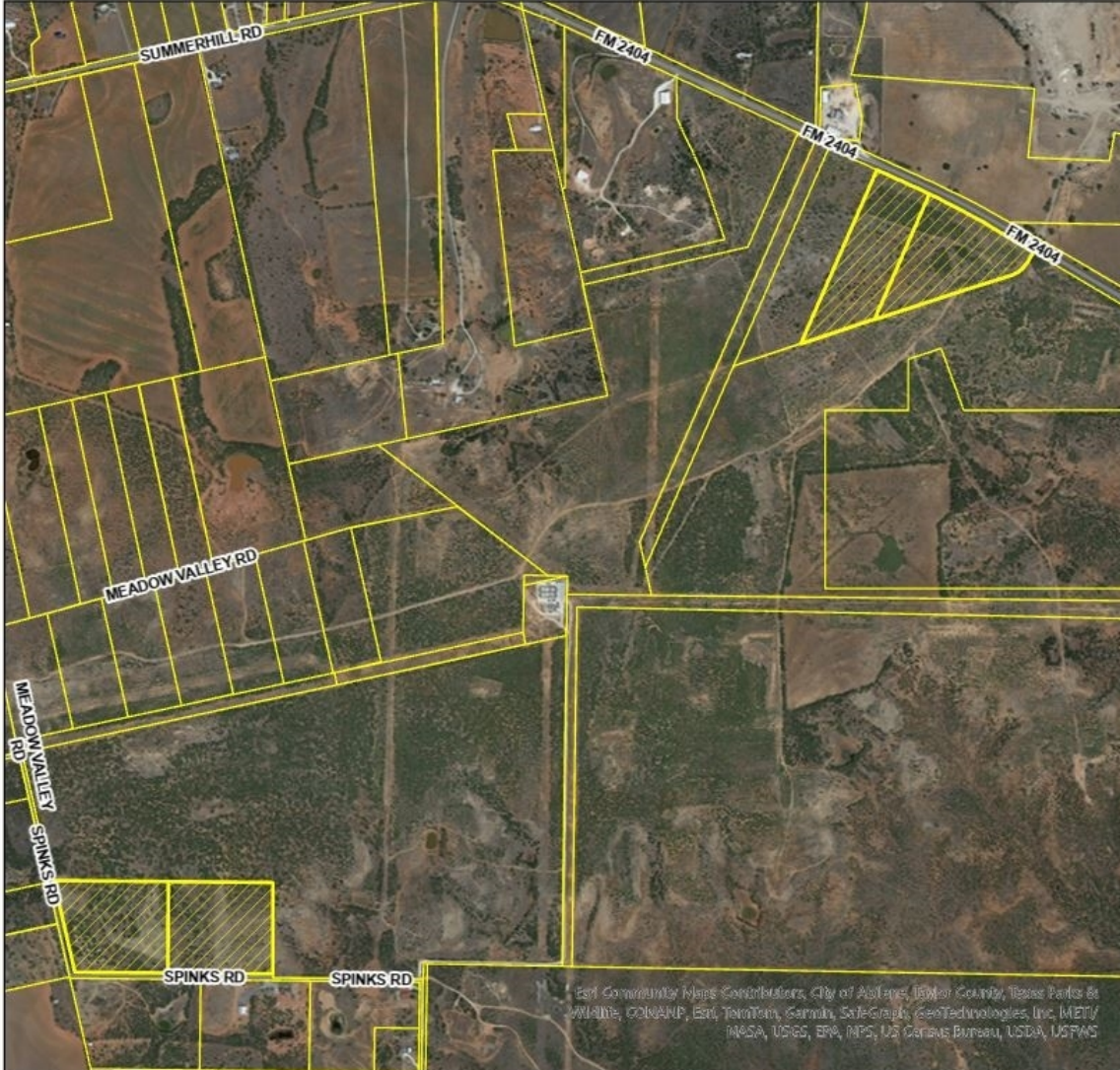
REZONE REQUEST

Case:	Z-2025-07
Owner:	Lancium Abilene, LLC
Requests:	Change the zoning of approximately 59.58 acres from Agricultural Open to Planned Development District (PDD-181).
Location:	5614 Spinks Rd.
Notification:	0 in Favor, 3 in Opposition
Planning & Zoning:	April 1, 2025
Council Hearing:	April 10, 2025 April 24, 2025





AERIAL LOCATION MAP



Legend

 Z-2025-07

0.2

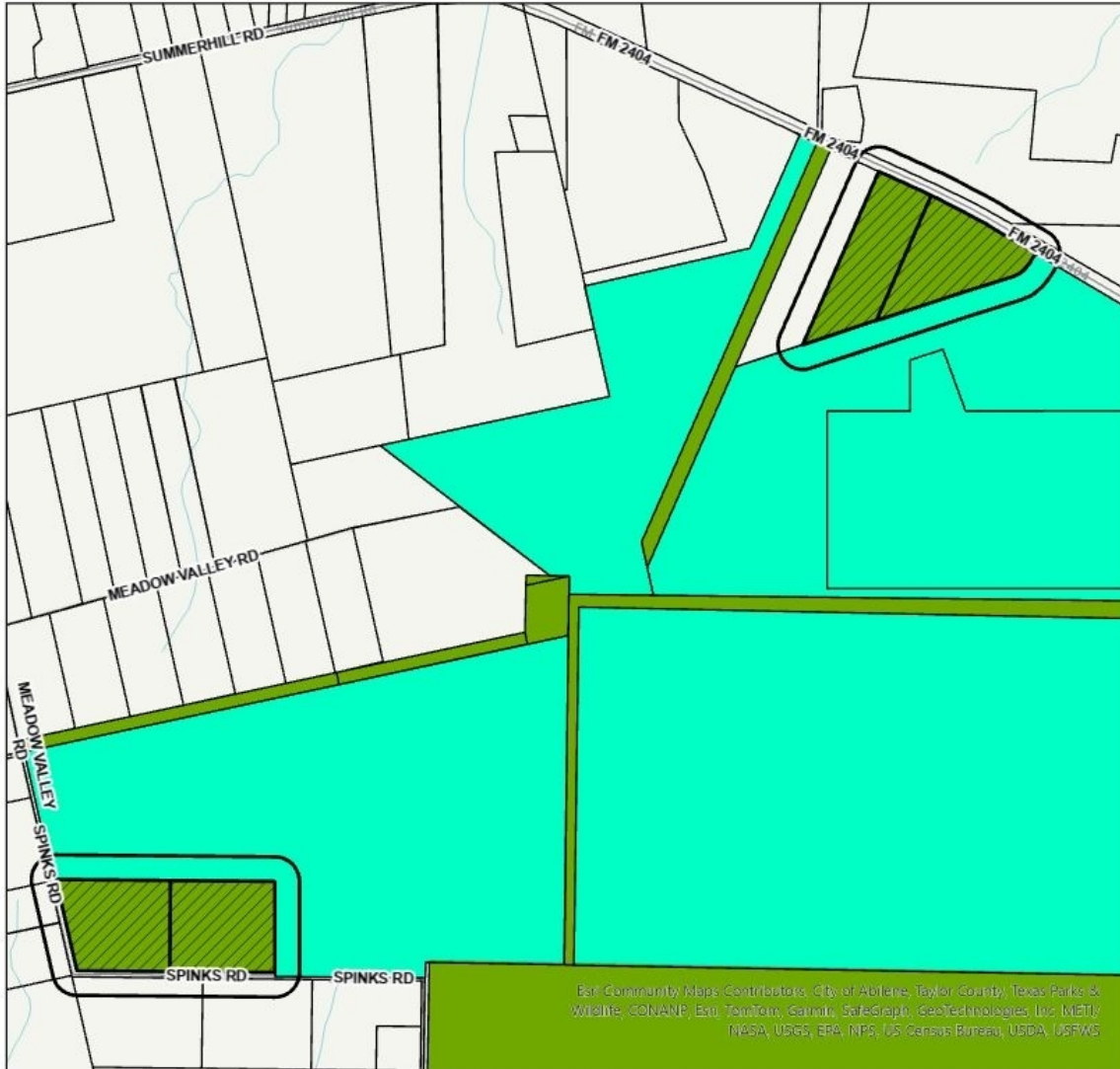
 Miles



CITY OF
ABILENE
TEXAS



ZONING MAP



Legend

- Notification Buffer
- Z-2025-07
- AO
- PDD-181

0.2

Miles

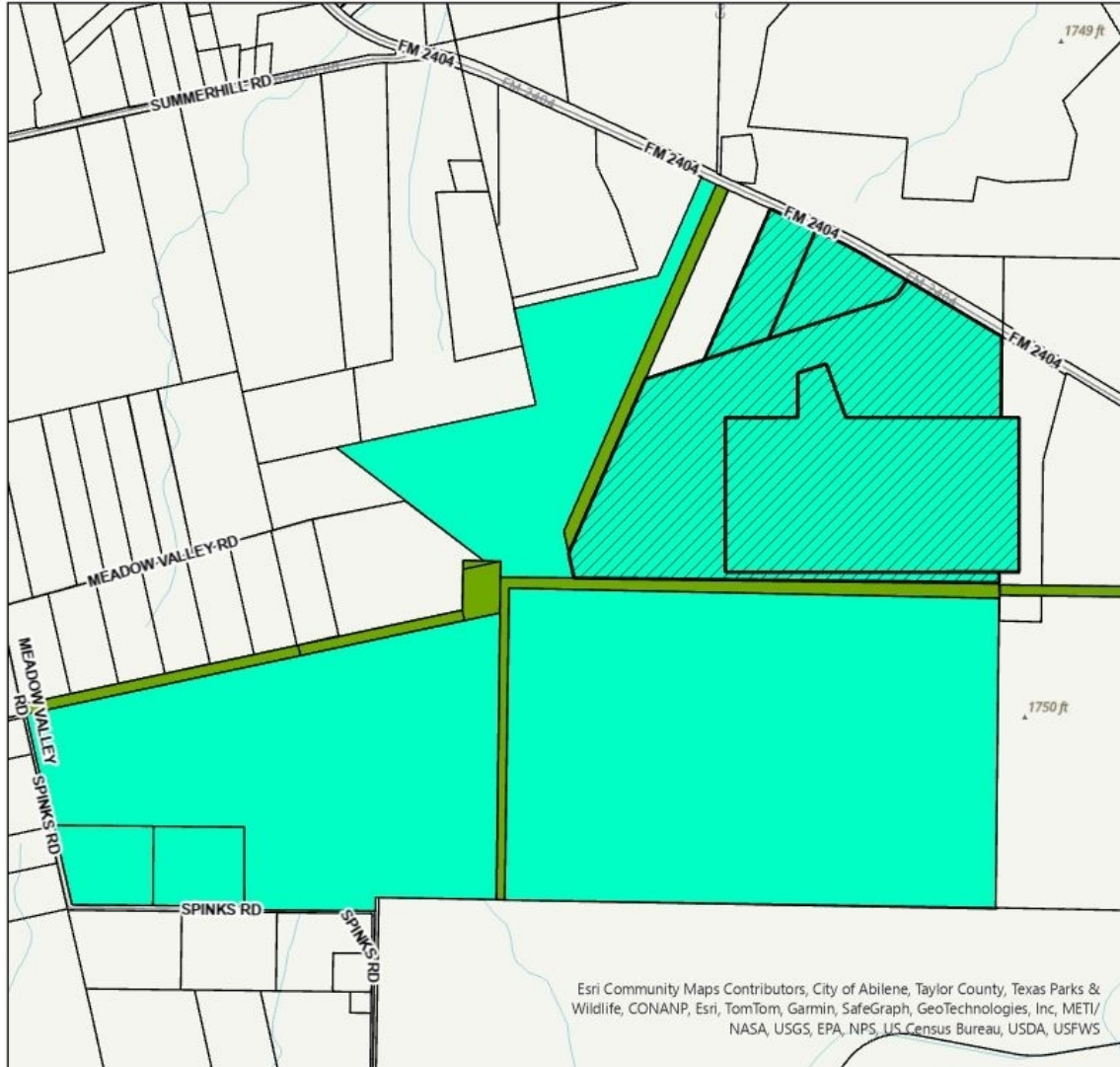


CITY OF
ABILENE
TEXAS

Esri Community Maps Contributors, City of Abilene, Taylor County, Texas Parks & Wildlife, CONANP, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc. METI/ NASA, USGS, EPA, INPS, US Census Bureau, USDA, USFWS



CONCEPT PLAN



Legend

- Heavy Industrial Use
- PDD-181
- AO

0.2

Miles



CITY OF
ABILENE
TEXAS



PROPERTY VIEWS

East neighboring property



South neighboring property



Subject property



South neighboring property



Subject property





PROPERTY VIEWS (CONT.)

West neighboring
property



North neighboring
property



Subject property



CITY OF
ABILENE
TEXAS



0- In Favor- ●
3- Opposed- ●
8.46% Opposition





FINDINGS AND RECOMMENDATION

The request is consistent with:

- The *Comprehensive Plan*;
- The surrounding uses and zoning;
- Generally accepted planning principles; and
- The Criteria for Approval in the LDC.

P&Z Recommendation: Approval





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Marjorie Knight, Director

SUBJECT: **23. Resolution:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action to Consider and Adopt a Resolution Directing Publication of Notice of Intention to Issue Combination Tax and Revenue Certificates of Obligation (*Marjorie Knight*)

GENERAL INFORMATION

The City is proposing to issue Combination Tax and Surplus Revenue Certificates of Obligation. These bonds will be utilized for the energy improvements project with Schneider Electric Buildings America Inc. (ESCO). The resolution directing publication of notice of intent will reflect an amount not to exceed \$27 million. The final amount will be more precisely defined on the date of authorization.

The proposed \$27 million includes \$10,627,520 for the Phase 5 improvements at various City facilities and \$15,860,710 for Phase 6 improvements to Water & Sewer facilities, including the purchase of generators at water treatment plants, and costs of issuance.

State law requires the City to publish a notice of intent to issue bonds at least 45 days prior to approving the bond issue. This resolution will direct staff to publish this notice of intent. Final approval of the bonds will be scheduled for the June 12, 2025 Council meeting.

Additionally, the City expects to incur expenditures in connection with design, planning, acquisition and construction of these projects prior to the issuance of bonds. This resolution will allow the City to reimburse itself from bond proceeds for costs incurred on these projects prior to bond issuance.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

Debt service requirements are estimated at almost \$2 million annually, with \$1.2 million payable from Water & Sewer revenues and \$800k from property tax. The current estimated impact to the tax rate is \$.0088 per \$100 value using current taxable values. This is the equivalent of an annual increase of \$8.80 per \$100k of value for a taxpayer.

If approved, these costs will be included in the 2026 budgets for the Water & Sewer Debt Service Fund and the General Debt Service Fund.

STAFF RECOMMENDATION

Staff recommends approval

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Resolution - Notice of Intent to Issue CO 2025-04-10
2. Calendar - Abilene CO S2025
3. Presentation - Resolution Notice of Intent to Issue Certificate of Obligation 2025

RESOLUTION

DIRECTING PUBLICATION OF NOTICE OF INTENTION TO ISSUE COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION

WHEREAS, this City Council deems it advisable to give notice of intention to issue certificates of obligation of the City of Abilene Texas, as hereinafter provided; and

WHEREAS, the City Council hereby finds, considers and declares that the reimbursement of the payment by the City of expenditures in connection with the design, planning, acquisition and construction of the projects described in the form of Notice of Intention to Issue Combination Tax and Revenue Certificates of Obligation attached hereto (the "Projects") will be appropriate and consistent with the lawful objectives of the City and, as such, chooses to declare its intention, in accordance with the provisions of Section 1.150-2 of the U.S. Treasury Regulations, to reimburse itself for such payments at such time as it issues the Certificates of Obligation to finance the Projects; and

WHEREAS, it is hereby officially found and determined that the meeting at which this Resolution was passed, was open to the public and public notice of the time, place, and purpose of said meeting was given, all as required by Chapter 551, Texas Government Code.

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

1. Attached hereto is a form of the Notice of Intention to Issue Combination Tax and Revenue Certificates of Obligation, the form and substance of which is hereby adopted and approved.
2. The City Secretary shall cause said notice to be published in substantially the form attached hereto, in a newspaper, as defined by Subchapter C, Chapter 2051, Texas Government Code, of general circulation in the area of said City, once a week for two consecutive weeks, the date of the first publication thereof to be before the 45th day before the date tentatively set for the adoption of the ordinances authorizing the issuance of such certificates of obligation as shown in said notice.
3. The City Secretary shall cause said notice to be posted in substantially the form attached hereto, on the City's internet website for at least 45 days before the date tentatively set for the adoption of the ordinances authorizing the issuance of such certificates of obligation as shown in said notice.
4. That all costs to be reimbursed pursuant to this Resolution will be preliminary expenditures or capital expenditures; the proposed certificates of obligation shall be issued within 18 months of the later of (i) the date the original expenditures are paid or (ii) the date on which the property, with respect to which such expenditures were made, is placed in service; and the foregoing notwithstanding, the certificates of obligation will not be issued pursuant to this Resolution on a date that is more than three years after the date any expenditure which is to be reimbursed is paid.
5. The City Council hereby authorizes and directs the Mayor, City Manager, City Secretary, Director of Finance and all other officers, employees and agents of the City, in consultation with the City Attorney, if necessary, to do and perform all such acts and to execute, acknowledge and deliver in the name and on behalf of the City such documents, agreements, certificates and other instruments, whether or not mentioned in this Resolution, as may be necessary or desirable in order to carry out the terms, provisions and actions provided for in this Resolution and in connection with the issuance of the certificates of obligation.
6. This Resolution shall become effective immediately upon adoption.

[Execution Page Follows]

APPROVED AND ADOPTED ON APRIL 10, 2025.

ATTEST:

City Secretary

Mayor

APPROVED:

City Attorney

[CITY SEAL]

**CITY OF ABILENE, TEXAS
NOTICE OF INTENTION TO ISSUE
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION**

NOTICE IS HEREBY GIVEN that the City Council of the City of Abilene, Texas, at its meeting to commence at 8:30 A.M. on June 12, 2025, at its regular meeting place at 555 Walnut Street, 2nd Floor Council Chambers, Abilene, Texas, tentatively proposes to adopt one or more ordinances authorizing the issuance of interest bearing certificates of obligation, in one or more series, in an amount not to exceed \$27,000,000 for paying all or a portion of the City's contractual obligations incurred in connection with: (i) acquiring, constructing, renovating, installing and equipping additions, extensions and improvements for the City's waterworks and sewer system; (ii) acquiring, constructing, renovating and equipping public safety improvements for the police and fire departments, (iii) acquiring, constructing, renovating and equipping municipal park and recreational improvements, including open space, ball fields, hiking trails and related infrastructure; (iv) acquiring, constructing, renovating, and equipping library improvements; (v) acquiring, constructing, renovating, and equipping administrative offices for the City; (vi) acquiring, constructing, renovating, and equipping convention center improvements; (vii) acquiring, constructing, and equipping additions, improvements, and extensions for the City's municipal airport, (viii) acquiring land and interests in land necessary for such projects; and (ix) paying legal, fiscal, engineering and architectural fees in connection with these projects. The City proposes to provide for the payment of such certificates of obligation from the levy and collection of ad valorem taxes in the City as provided by law and from a pledge of limited surplus revenues of the City's waterworks and sewer system, remaining after payment of all operation and maintenance expenses thereof, and all debt service, reserve, and other requirements in connection with all of the City's revenue bonds or other obligations (now or hereafter outstanding), which are payable from all or any part of the net revenues of the City's waterworks and sewer system. The certificates of obligation are to be issued, and this notice is given, under and pursuant to the provisions of Texas Local Government Code, Subchapter C of Chapter 271, as amended ("Chapter 271").

In accordance with the provisions of Chapter 271, the following information has been provided by the City:

- (a) The principal amount of all outstanding debt obligations of the City is \$367,615,000;
- (b) The current combined principal and interest required to pay all outstanding debt obligations of the City on time and in full is \$485,449,190.80;
- (c) The maximum principal amount of the certificates of obligation to be authorized is \$27,000,000;
- (d) The estimated combined principal and interest required to pay the certificates of obligation to be authorized on time and in full is \$39,963,750.00;
- (e) The estimated interest rate for the certificates of obligation to be authorized is 4.16%; and
- (f) The maximum maturity date of the certificates of obligation to be authorized is February 15, 2046.

The City has not designated any of its outstanding debt listed above as self-supporting for purposes of Chapter 271.

CITY OF ABILENE, TEXAS

April 2025							May 2025							June 2025							July 2025						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
27	28	29	30				25	26	27	28	29	30	31	29	30						27	28	29	30	31		

City of Abilene

TIMETABLE OF EVENTS

Issuance of Certificates of Obligation, Series 2025

Date	Event
Thursday, April 10, 2025	City Council meeting to consider a resolution authorizing Notice of Intent to issue Certificates of Obligation
Saturday, April 26 & Saturday, May 3	Last date for publication of Notice of Intent to issue Certificates of Obligation, and posting of Notice on City website, to occur at least 45 days prior to authorization of issuance. Second publication of Notice of Intent one week later.
Tuesday, April 22, 2025	Information for preliminary official statement provided to Hilltop Securities by City
Wednesday, May 14, 2025	Submission of information to rating agencies
May 19 - May 23	Calls with Rating Agencies
Tuesday, June 3, 2025	Receipt of ratings
Friday, June 6, 2025	Preliminary official statement distributed and posted
Thursday, June 12, 2025	City Council regular meeting to consider action authorizing issuance of Certificates, establishing parameters, and delegating pricing approval
Monday, June 16, 2025 or after	Pricing and marketing of issue by underwriters, overseen by HilltopSecurities.
Wednesday, July 16, 2025	Closing, receipt of funds

Notice of Intent to Issue Certificates of Obligation





Notice of Intent to Issue Certificates of Obligation

- The City is proposing to issue Certificates of Obligation for energy improvements at various City facilities and generators at water treatment plants in an amount not to exceed \$27 million.
- An estimated \$10.63 million will be supported with property tax and \$15.86 million will be supported with water and sewer revenues
- The estimated impact on the property tax rate is \$.0088 per \$100 value or the equivalent of \$8.80 annually per \$100k home value.





Notice of Intent to Issue Certificates of Obligation

- State law requires the City to publish a notice of intent to issue bonds at least 45 days prior to approving the bond issue. This resolution will direct staff to publish this notice of intent.
- Resolution includes reimbursement of project costs incurred prior to date of issuance.
- Final approval of the bonds will be scheduled for the June 12, 2025 Council meeting.





Notice of Intent to Issue Certificates of Obligation

Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: **24. Ordinance (Final Reading) TC-2025-01: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request from the Adjacent Owner, to Abandon Certain Portions of North 21st Street. Located at the 1300 to 1400 Blocks of North 21st Street, Abilene, Taylor County, Texas (Tim Littlejohn)**

GENERAL INFORMATION

Hendrick intends to close a portion of N 21st Street adjacent to their property to facilitate pedestrian access from the proposed parking lot located around Compere Blvd.

SPECIAL CONSIDERATIONS

Hendrick has withdrawn its request to close a portion of Hickory Street.

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

Staff recommends **approval** of this request with conditions:

1. The subject right-of-way, and all adjoining properties, shall be platted in accordance with the City of Abilene's Standards
2. The property owners shall grant easements for all existing utilities or relocate them at the owners' expense.
3. Any public improvements shall meet all applicable City of Abilene standards for design.

BOARD OR COMMISSION RECOMMENDATION

The Planning and Zoning Commission recommends approval with conditions by a vote of 6-0.

ATTACHMENTS:

1. Ordinance
2. Staff Report
3. City of Abilene Mail - Zoning Case for Hendrick Health
4. Hendrick Health - Hickory Street Modification Design
5. Initial DRC Review
6. SP-2024-55 (Needs Address) - Initial
7. Presentation TC-2025-01

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR ABANDONMENT OF CERTAIN PORTIONS OF PUBLIC RIGHTS-OF-WAY FOR THIS PORTION OF NORTH 21ST STREET EXTENDING WEST FROM HICKORY STREET TO SIMMONS AVENUE; 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 the subject right-of-way, 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 as stated herein.

PART 2: That said portions of public right-of-way is not needed for the City of Abilene's purposes, and it is in the City of Abilene's interest to abandon the above described portions of public rights-of-way, specifically to the State of Texas, for the purpose of expanding its highway improvements therein.

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 27th day of March, 2025.

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 14th day of February, 2025, 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 10th day of April, 2025, to permit the public to be heard prior to final consideration of this ordinance.

PASSED ON FINAL READING THIS 10th day of April, 2025.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

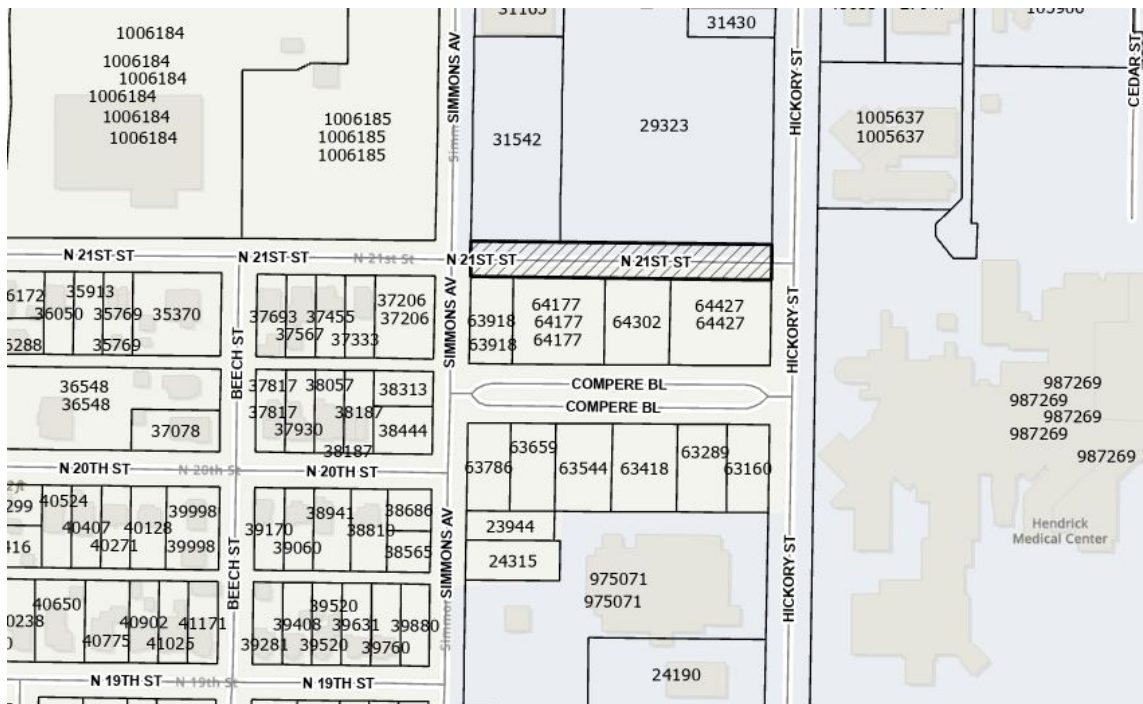
ORDINANCE NO. _____

EXHIBIT "A"

The City of Abilene hereby abandons the following portion of right-of-way:

A portion of North 21st Street extending west from Hickory Street to Simmons Avenue, Abilene, Texas; subject to the following conditions.

- 1.The subject right-of-way, and adjoining properties, shall be platted in accordance with the City of Abilene's Standards
- 2.The property owners shall grant easements for all existing utilities or Relocated at the owners' expense
- 3.Any public improvements shall meet all applicable City of Abilene standards for design
4. Revised drainage plan provided to Public Works
5. Maintenance agreement provided for maintenance of island
6. Approval from Fire Marshal's office for emergency vehicle access



THOROUGHFARE CLOSURE TC-2025-01 STAFF REPORT



Scheduled Hearings

Planning & Zoning Commission: March 4, 2025
City Council 1st Reading: March 27, 2025
City Council 2nd Reading: April 10, 2025

Applicant

Hedrick Medical Center

Case Manager

Adam Holland, Planner

Request

Abandon two portions of right-of-way along N 21st Street and ~~Hickory Street~~. Applicant pulled this request 4/01/2025

Background

Hendrick intends to close a portion of N 21st Street and ~~Hickory Street~~ adjacent to their property to facilitate pedestrian access from the proposed parking lot located around Compere Blvd. The applicant has proposed two roundabouts near the proposed closed streets as shown on their provided conceptual plan.

Assessment

The Development Review Committee reviewed this request and made several comments.

The Fire Department noted that adequate fire access must be retained along hickory

Water Utilities require that any utilities remain in appropriate easements or that utility lines be relocated in accordance with approved plans.

Engineering shares utility concerns with the water department while additional concerns stem from drainage, pedestrian access, and roundabout design.

The full comments from the DRC shall be included with this report.

P&Z Recommendation

P&Z recommends **approval** of this request with conditions:

- 1.The subject right-of-way, and adjoining properties, shall be platted in accordance with the City of Abilene's Standards
- 2.The property owners shall grant easements for all existing utilities or Relocated at the owners' expense
- 3.Any public improvements shall meet all applicable City of Abilene standards for design
4. Revised drainage plan provided to Public works
5. Maintenance agreement provided for maintenance of island
6. Approval from Fire Marshal's office for emergency vehicle access

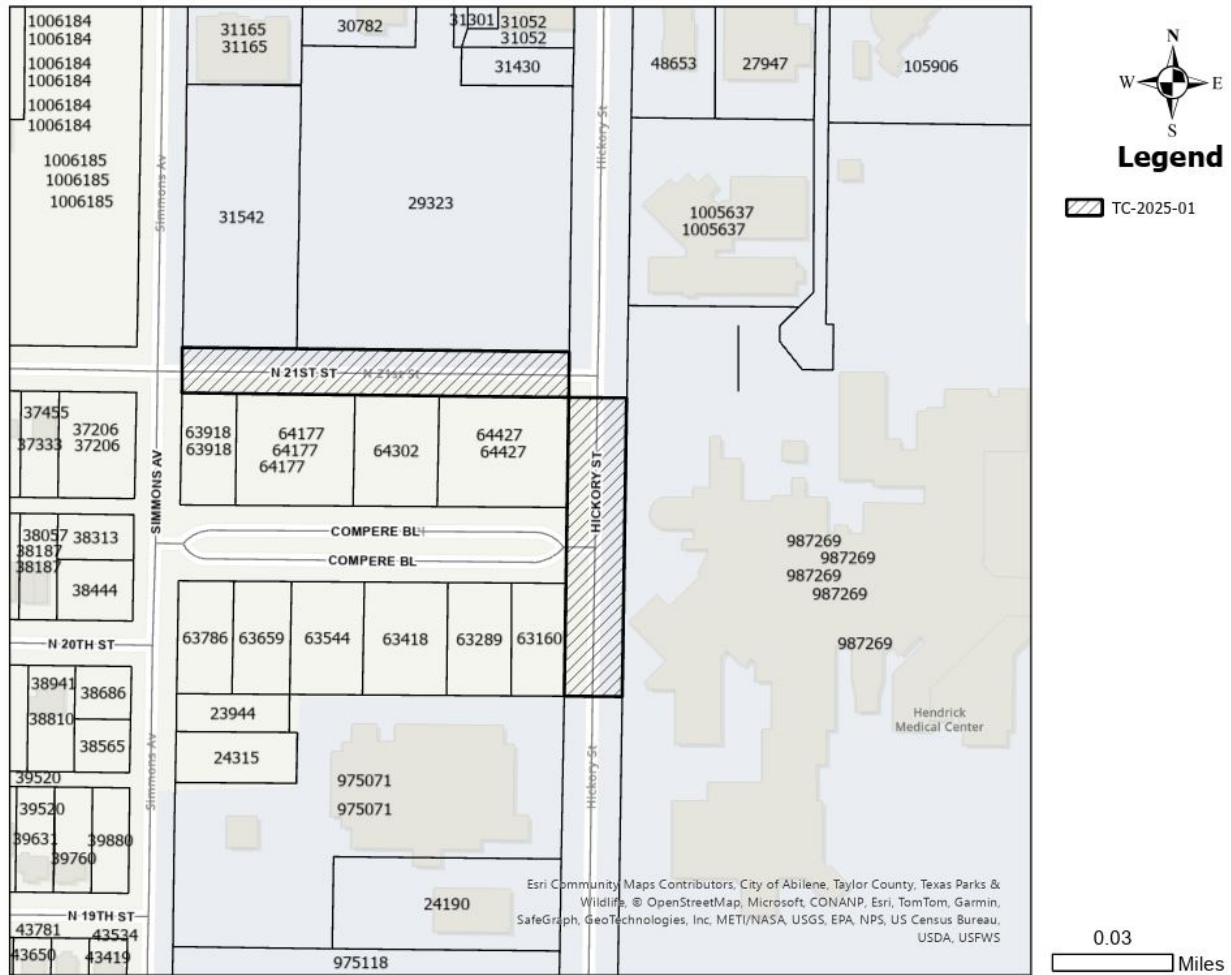
Notification**F- Favor****O- Opposed****Property Owner**

OWNER	SITUS	PROP_ID	RESPONSE
HENDRICK HEALTH SYSTEM	2010 SIMMONS AV	38313	
HENDRICK HEALTH SYSTEM	1317 COMPERE BL	63418	
HENDRICK MEDICAL CENTER	1518 N 21ST ST	1006185	
HENDRICK MEDICAL CENTER	2118 SIMMONS AV	1006185	
HENDRICK MEDICAL CENTER	1502 N 21ST ST	1006185	
HENDRICK MEDICAL CENTER	2100 HICKORY ST	29323	
HENDRICK MEDICAL CENTER	2018 SIMMONS AV	37206	
HENDRICK MEDICAL CENTER	1505 N 21ST ST	37206	
HENDRICK MEDICAL CENTER	1401 N 21ST ST	64177	
HENDRICK MEDICAL CENTER	1400 1/2 COMPERE BL	64177	
HENDRICK MEDICAL CENTER	1400 COMPERE BL	64177	
HENDRICK MEDICAL CENTER	1313 COMPERE BL	63289	
HENDRICK MEDICAL CENTER	1934 HICKORY ST	975071	
HENDRICK MEDICAL CENTER	1909 SIMMONS AV	975071	
HENDRICK MEDICAL CENTER	1301 COMPERE BL	63160	
HENDRICK MEDICAL CENTER	1240 N 21ST ST	1005637	
HENDRICK MEDICAL CENTER	2149 HICKORY ST	1005637	
HENDRICK MEDICAL CENTER	1302 COMPERE BL	64427	
HENDRICK MEDICAL CENTER	1301 N 21ST ST	64427	
HENDRICK MEDICAL CENTER	2149 SIMMONS AV	31542	
HENDRICK MEDICAL CENTER	1818 PINE ST	987269	
HENDRICK MEDICAL CENTER	1900 PINE ST	987269	
HENDRICK MEDICAL CENTER	2000 PINE ST	987269	
HENDRICK MEDICAL CENTER	1924 PINE ST	987269	
HENDRICK MEDICAL CENTER	2041 HICKORY ST	987269	
HENDRICK MEDICAL CENTER	1418 COMPERE BL	63918	
HENDRICK MEDICAL CENTER	1418 1/2 COMPERE BL	63918	
HENDRICK MEDICAL CENTER	1318 COMPERE BL	64302	
MAJKUT KENNETH P & LINDA	1515 N 21ST ST	37333	

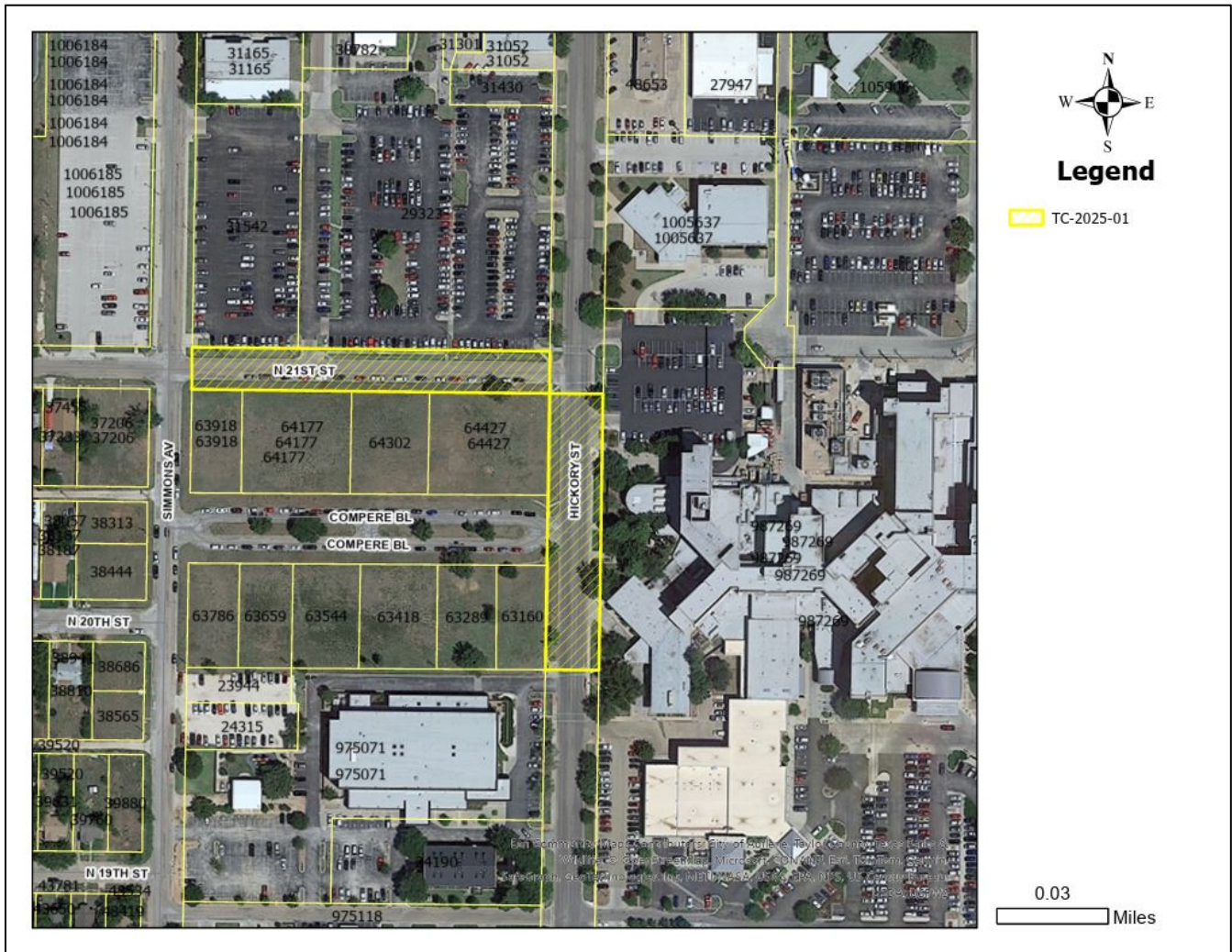
Prop ID

OWNER	SITUS	PROP_ID	RESPONSE
HENDRICK MEDICAL CENTER	2100 HICKORY ST	29323	
HENDRICK MEDICAL CENTER	2149 SIMMONS AV	31542	
HENDRICK MEDICAL CENTER	2018 SIMMONS AV	37206	
HENDRICK MEDICAL CENTER	1505 N 21ST ST	37206	
MAJKUT KENNETH P & LINDA	1515 N 21ST ST	37333	
HENDRICK HEALTH SYSTEM	2010 SIMMONS AV	38313	
HENDRICK MEDICAL CENTER	1301 COMPERE BL	63160	
HENDRICK MEDICAL CENTER	1313 COMPERE BL	63289	
HENDRICK HEALTH SYSTEM	1317 COMPERE BL	63418	
HENDRICK MEDICAL CENTER	1418 COMPERE BL	63918	
HENDRICK MEDICAL CENTER	1418 1/2 COMPERE BL	63918	
HENDRICK MEDICAL CENTER	1401 N 21ST ST	64177	
HENDRICK MEDICAL CENTER	1400 1/2 COMPERE BL	64177	
HENDRICK MEDICAL CENTER	1400 COMPERE BL	64177	
HENDRICK MEDICAL CENTER	1318 COMPERE BL	64302	
HENDRICK MEDICAL CENTER	1302 COMPERE BL	64427	
HENDRICK MEDICAL CENTER	1301 N 21ST ST	64427	
HENDRICK MEDICAL CENTER	1934 HICKORY ST	975071	
HENDRICK MEDICAL CENTER	1909 SIMMONS AV	975071	
HENDRICK MEDICAL CENTER	1818 PINE ST	987269	
HENDRICK MEDICAL CENTER	1900 PINE ST	987269	
HENDRICK MEDICAL CENTER	2000 PINE ST	987269	
HENDRICK MEDICAL CENTER	1924 PINE ST	987269	
HENDRICK MEDICAL CENTER	2041 HICKORY ST	987269	
HENDRICK MEDICAL CENTER	1240 N 21ST ST	1005637	
HENDRICK MEDICAL CENTER	2149 HICKORY ST	1005637	
HENDRICK MEDICAL CENTER	1518 N 21ST ST	1006185	
HENDRICK MEDICAL CENTER	2118 SIMMONS AV	1006185	
HENDRICK MEDICAL CENTER	1502 N 21ST ST	1006185	

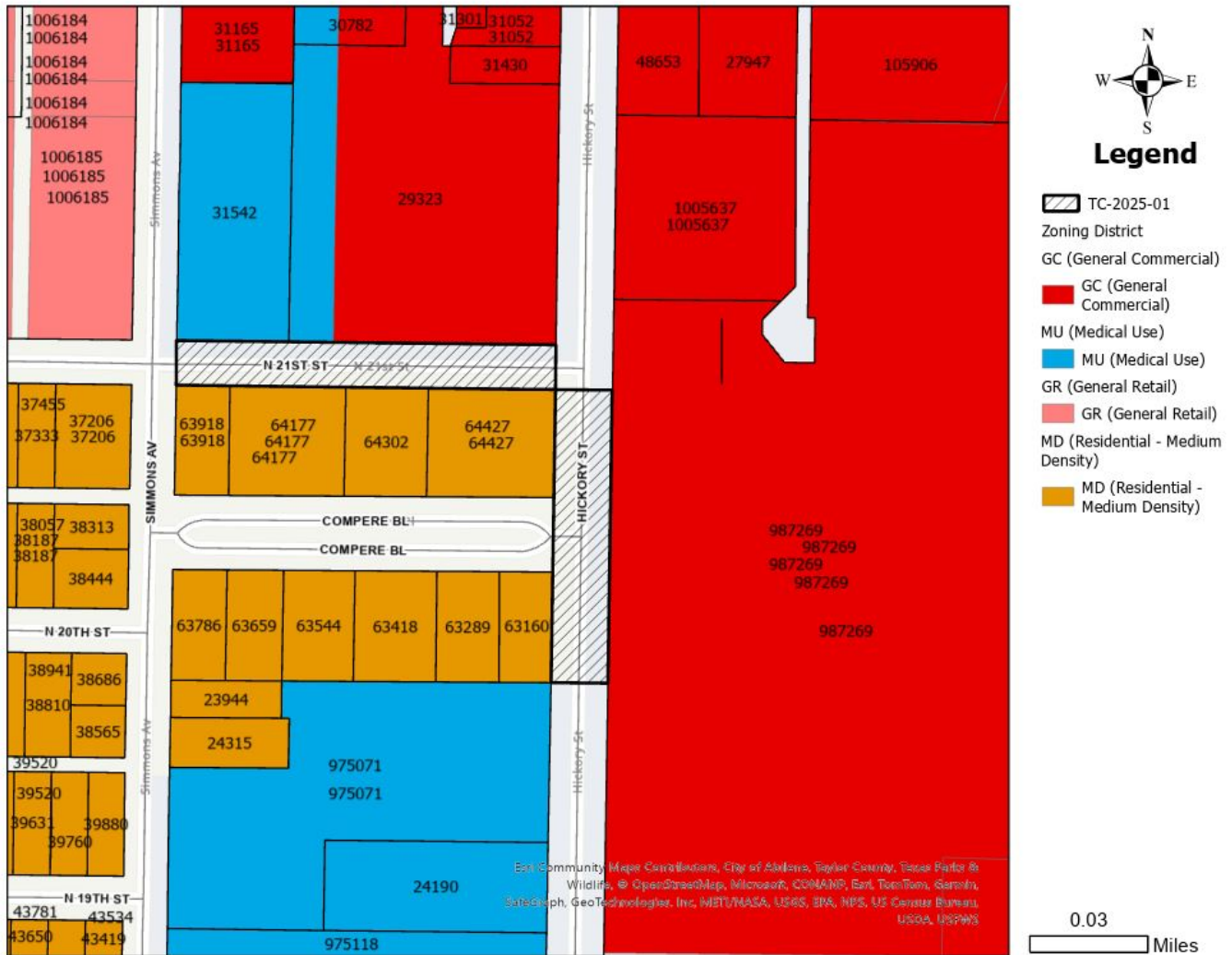
LOCATION MAP



AERIAL MAP



ZONING MAP



Zoning Case for Hendrick Health

1 message

Benham, Bradley <bbenham@hendrickhealth.org>

Wed, Apr 2, 2025 at 4:29 PM

To: "Tim.littlejohn@abilenetx.gov" <Tim.littlejohn@abilenetx.gov>

Cc: "Canada, Kirk" <kcanada@hendrickhealth.org>, "Wade, Susan" <swade@hendrickhealth.org>, "Schmidt, Timothy" <tschmidt@hendrickhealth.org>

Dear Mr. Littlejohn,

Following up on our brief conversation yesterday, I wanted to confirm this via email:

It is Hendrick Health's intention and desire to pull the request for the Hickory Street closure at this time. However, we wish to be clear and to reserve our right to bring this issue back before the Council in the future. If and when that time comes, we will do that through a new, separate application filing.

Additionally, we do wish to continue to move forward to Council with the portion of our application related to the requested closure of Compere Blvd/N. 21st area.

Please feel free to contact me if you or the Council have any questions or concerns.

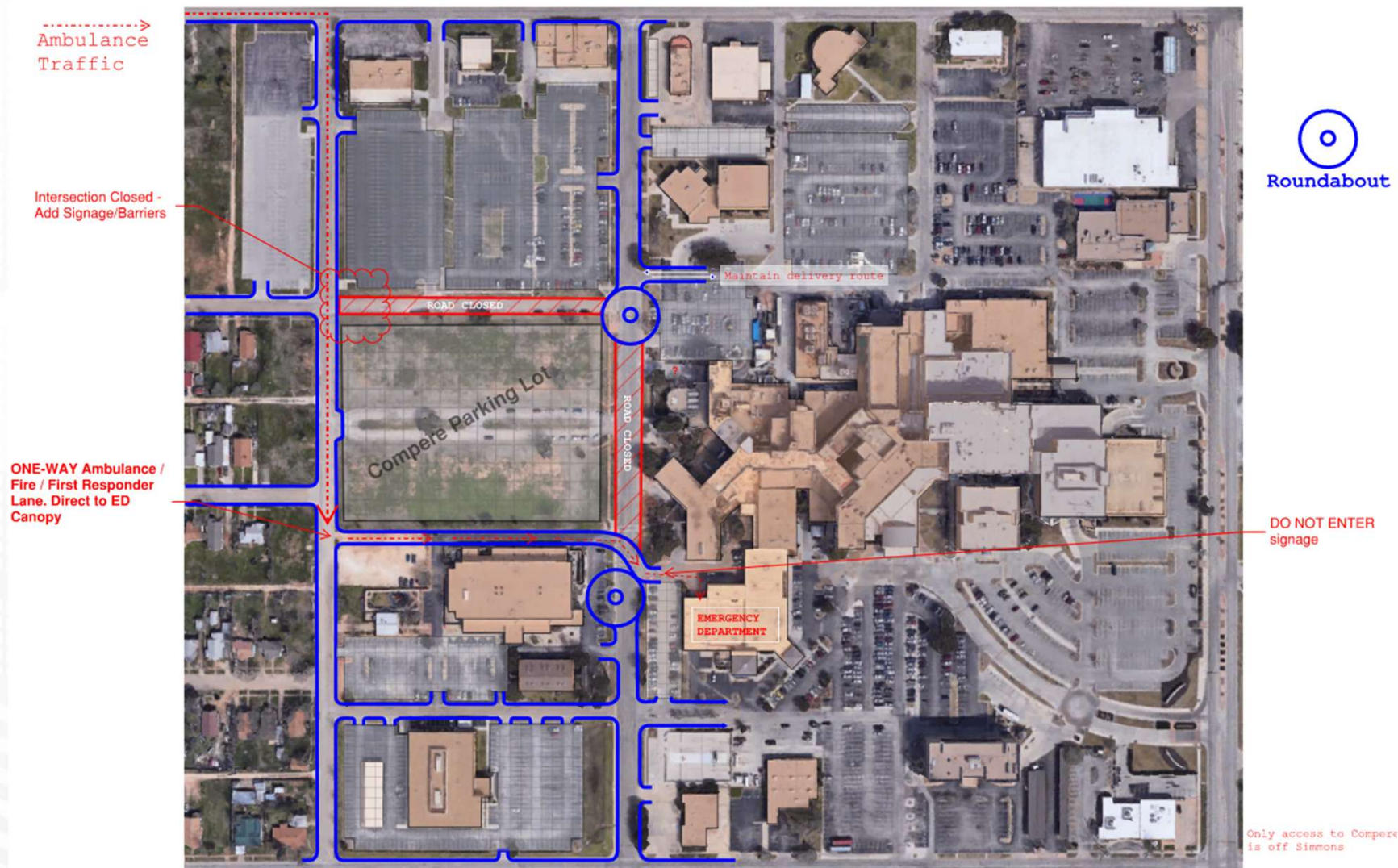
Sincerely,

Brad Benham
Vice President | Foundation
Hendrick Health

PRIVILEGED AND CONFIDENTIAL NOTICE:

This email is sent from Hendrick Medical Center and is intended to be reviewed initially by only the individual named above. If the reader of this email is not the intended recipient or an authorized representative of the intended recipient, the reader is hereby notified that any review, dissemination, distribution, copying or forwarding of this email and its attachments, if any, or the information contained herein, is strictly prohibited. All email activity is tracked and archived.

Hendrick Health - Hickory Street Closure Design



Comments List

Project Type: Thoroughfare Closure Application | ID # 25-000020



Alva Walker

Public Works, Jan 31, 2025 at 11:00 AM ago

Alva Walker III, P.E.

Trey

Utility Engineer

alva.walker@abilenetx.gov

325-721-3126

1. Is this a temporary closure? Or permanent?

If it is permanent, the comments are as follows:

1. Any water and sanitary sewer mains will remain in N 21st and Hickory, a 20' utility easement will be required for each main.
 2. If the plan is to abandon any water lines, no deadened mains can be created as a result of the abandonment.
 3. Any public main improvements/relocations will require Construction Plans. Construction Plans must be approved and construction completed prior to the approval/release of the closure.
-

**Richard Harbert**

Jan 31, 2025 at 12:00 PM ago

Richard Harbert - Engineering

- Coordinate with Trey Walker for utility requirements.
- N 21st has drainage that travels along it, Engineering needs to be provided with a plan to show how that would be accounted for.
- Please provide vehicle tracking to ensure that firetrucks can make the proposed turn on Hickory St from the proposed emergency lane.
- Crosswalk is shown across Hickory on EHT's drainage plan for the Compere parking lot. Please provide clarification as to what will happen with this.
- With regards to the road closures, will Hendrick be removing the pavement? Please provide more information regarding this.
- Maintenance agreement will need to be provide to the City of Abilene. The City will not be taking responsibility for the proposed turnaround island.
- A revised drainage plan will need to be submitted from EHT due to potential site layout revisions for the Compere parking lot.
- Provide more detail/dimensions for the roundabouts.
- Provide details for how traffic will be stopped from entering the one-way emergency lane.
- Platting may become an issue if the proposed turnarounds encroach onto adjacent properties .

Steve Keith

Permits & Inspections, Feb 03, 2025 at 8:46 AM ago

Steve Keith

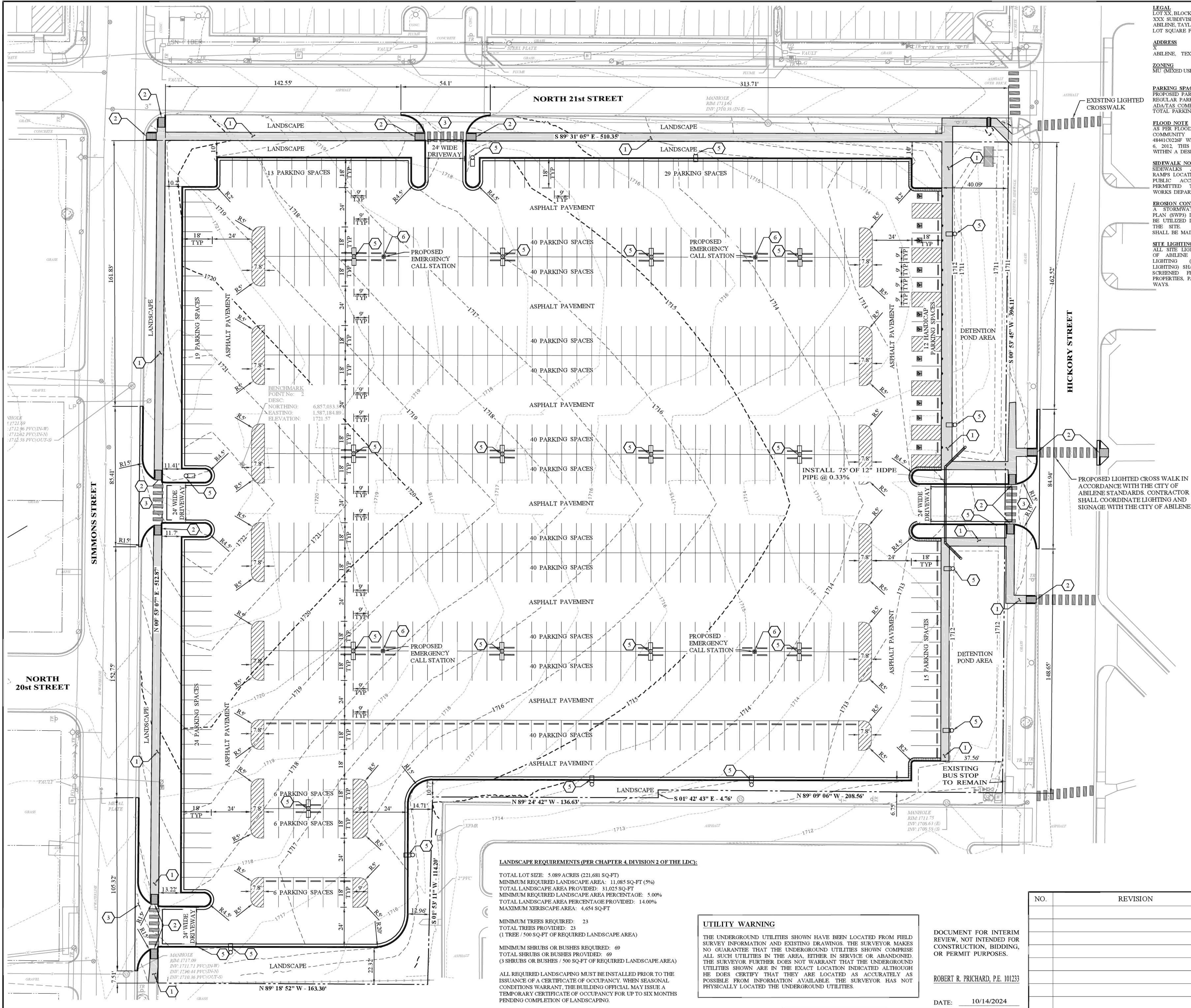
Traffic Services

Comment: See Engineerings comments.

Jeremy Williams

Permits & Inspections, Feb 03, 2025 at 1:43 PM ago

Access to Hickory must be provided to the Abilene Fire Department to provide adequate fire protection to those buildings located along Hickory Street.



LEGAL
LOT XX, BLOCK X
XXX SUBDIVISION
ABILENE, TAYLOR COUNTY, TEXAS
LOT SQUARE FOOTAGE: XXXX SF (XXX ACRES)

ADDRESS
X
ABILENE, TEXAS

ZONING
MU (MIXED USE)

PARKING SPACE REQUIREMENTS
PROPOSED PARKING SPACES: 558
REGULAR PARKING SPACES: 12
ADATAS COMPLIANT SPACES: 12
TOTAL PARKING SPACES: 570

FLOOD NOTE
AS PER FLOOD INSURANCE RATE MAP (FIRM), COMMUNITY MAP PANEL NUMBER 4841C0226F WITH EFFECTIVE DATE JANUARY 6, 2012, THIS PROPERTY IS NOT LOCATED WITHIN A DESIGNATED FLOOD ZONE.

SIDEWALK NOTE
SIDEWALKS AND CORRESPONDING CURB RAMP LOCATED IN CITY RIGHT OF WAY OR PUBLIC ACCESS EASEMENT MUST BE PERMITTED THROUGH ABILENE'S PUBLIC WORKS DEPARTMENT.

EROSION CONTROL
A STORMWATER POLLUTION PREVENTION PLAN (SWPP) INCLUDING SILT FENCING WILL BE UTILIZED DURING THE DEVELOPMENT OF THE SITE. EROSION CONTROL DEVICES SHALL BE MAINTAINED AT ALL TIMES.

SITE LIGHTING
ALL SITE LIGHTING SHALL MEET ALL CITY OF ABILENE DESIGN STANDARDS. ALL LIGHTING (INCLUDING WALL-MOUNTED LIGHTING) SHALL BE FULLY SHIELDED AND SCREENED FROM RESIDENTIALLY ZONED PROPERTIES, PARKING AND PUBLIC RIGHT OF WAYS.

TXDOT PERMIT NOTE
ANY WORK COMPLETED IN TXDOT RIGHT-OF-WAY TO BE PERMITTED THROUGH TXDOT AND CONSTRUCTED PERMIT APPLICABLE TXDOT STANDARDS.

LANDSCAPE PLAN
A COMPLETE LANDSCAPE AND IRRIGATION PLAN MEETING ALL CITY REQUIREMENTS SHALL BE SUBMITTED TO PLANNING AND DEVELOPMENT FOR REVIEW AND APPROVAL. ALL LANDSCAPING AND IRRIGATION SHALL BE COMPLETE PRIOR TO ISSUANCE OF CERTIFICATE OF OCCUPANCY.

WHEEL STOP NOTE
THE FRONT FACE (I.E. WHERE THE WHEELS STOP) OF ALL WHEEL STOPS SHALL BE A MINIMUM OF 2' FROM THE FRONT OF THE PARKING SPACE.

MECHANICAL EQUIPMENT
MECHANICAL EQUIPMENT (EXCLUDING ROOF-MOUNTED EQUIPMENT) WILL BE SCREENED FROM VIEW OF STREET AND PARKING LOTS, BY MATERIALS CONSISTENT WITH BUILDING'S EXTERIOR.

DRAINAGE PLAN NOTES
PROPOSED PROJECT WILL UTILIZE ON-SITE DETENTION FACILITIES. REFER TO DRAINAGE PLAN AND DETENTION POND PLAN SHEETS FOR REQUIREMENTS.

EXISTING CONDITIONS:
TOTAL IMPERVIOUS AREA: 1.773 ACRES
TOTAL LANDSCAPE AREA: 1.289 ACRES
TOTAL GRAVEL AREA: 0.426 ACRES

PROPOSED CONDITIONS:
TOTAL IMPERVIOUS AREA: 4.308 ACRES
TOTAL LANDSCAPE AREA: 0.354 ACRES
TOTAL IMPERVIOUS (OFF-SITE): 0.071 ACRES
TOTAL LANDSCAPE (OFF-SITE): 0.357 ACRES

KEY NOTES INDICATED IN DRAWING BY #

1. PROPOSED CONCRETE SIDEWALK
2. PROPOSED ADATAS COMPLIANT CURB RAMP
3. PROPOSED CONCRETE ENTRANCE DRIVE
4. PROPOSED STANDARD CONCRETE CURB AND GUTTER
5. PROPOSED LIGHT POLE
6. PROPOSED EMERGENCY CALL STATION

HICKORY STREET

SIMMONS STREET

NORTH 20th STREET



VICINITY MAP

SCALE: 1" = 1000'-0"

LANDSCAPE REQUIREMENTS (PER CHAPTER 4, DIVISION 2 OF THE LDC):

TOTAL LOT SIZE: 5.089 ACRES (221,681 SQ-FT)
MINIMUM REQUIRED LANDSCAPE AREA: 11,085 SQ-FT (5%)
TOTAL LANDSCAPE AREA PROVIDED: 31,025 SQ-FT
MINIMUM REQUIRED LANDSCAPE AREA PERCENTAGE: 5.00%
TOTAL LANDSCAPE AREA PERCENTAGE PROVIDED: 14.00%
MAXIMUM XERISCAPE AREA: 4,654 SQ-FT

MINIMUM TREES REQUIRED: 23
TOTAL TREES PROVIDED: 23
(1 TREE / 500 SQ-FT OF REQUIRED LANDSCAPE AREA)

MINIMUM SHRUBS OR BUSHES REQUIRED: 69
TOTAL SHRUBS OR BUSHES PROVIDED: 69
(3 SHRUBS OR BUSHES / 500 SQ-FT OF REQUIRED LANDSCAPE AREA)

ALL REQUIRED LANDSCAPING MUST BE INSTALLED PRIOR TO THE ISSUANCE OF A CERTIFICATE OF OCCUPANCY. WHEN SEASONAL CONDITIONS WARRANT, THE BUILDING OFFICIAL MAY ISSUE A TEMPORARY CERTIFICATE OF OCCUPANCY FOR UP TO SIX MONTHS PENDING COMPLETION OF LANDSCAPING.

UTILITY WARNING

THE UNDERGROUND UTILITIES SHOWN HAVE BEEN LOCATED FROM FIELD SURVEY INFORMATION AND EXISTING DRAWINGS. THE SURVEYOR MAKES NO GUARANTEE THAT THE UNDERGROUND UTILITIES SHOWN COMPRISE ALL SUCH UTILITIES IN THE AREA, EITHER IN SERVICE OR ABANDONED. THE SURVEYOR FURTHER DOES NOT WARRANT THAT THE UNDERGROUND UTILITIES SHOWN ARE IN THE EXACT LOCATION INDICATED ALTHOUGH HE DOES CERTIFY THAT THEY ARE LOCATED AS ACCURATELY AS POSSIBLE FROM INFORMATION AVAILABLE. THE SURVEYOR HAS NOT PHYSICALLY LOCATED THE UNDERGROUND UTILITIES.

DOCUMENT FOR INTERIM REVIEW, NOT INTENDED FOR CONSTRUCTION, BIDDING, OR PERMIT PURPOSES.

ROBERT R. PRICHARD, P.E. 101233

DATE: 10/14/2024

NO.	REVISION	DATE



Enprotec | Hibbs & Todd

402 Cedar Street • Abilene, Texas 79601 • T: (254) 698-5560 • F: (254) 698-3240 • www.e-h-t.com

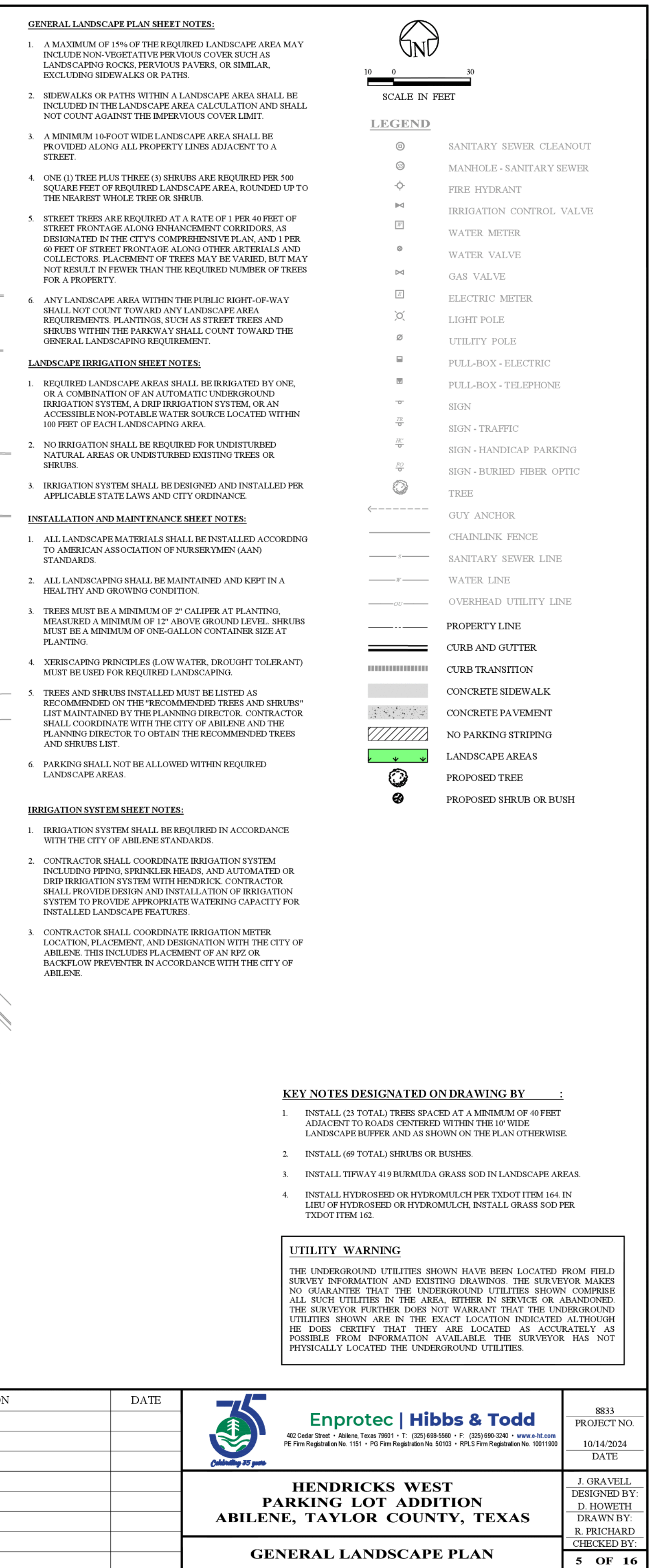
PE Firm Registration No. 1151 • PG Firm Registration No. 50103 • RPLS Firm Registration No. 10011900

**HENDRICKS WEST
PARKING LOT ADDITION
ABILENE, TAYLOR COUNTY, TEXAS**

CITY SITE PLAN

8833
PROJECT NO.
10/14/2024
DATE

J. GRAVELL
DESIGNED BY:
D. HOWETH
DRAWN BY:
R. PRICHARD
CHECKED BY:
4 OF 16





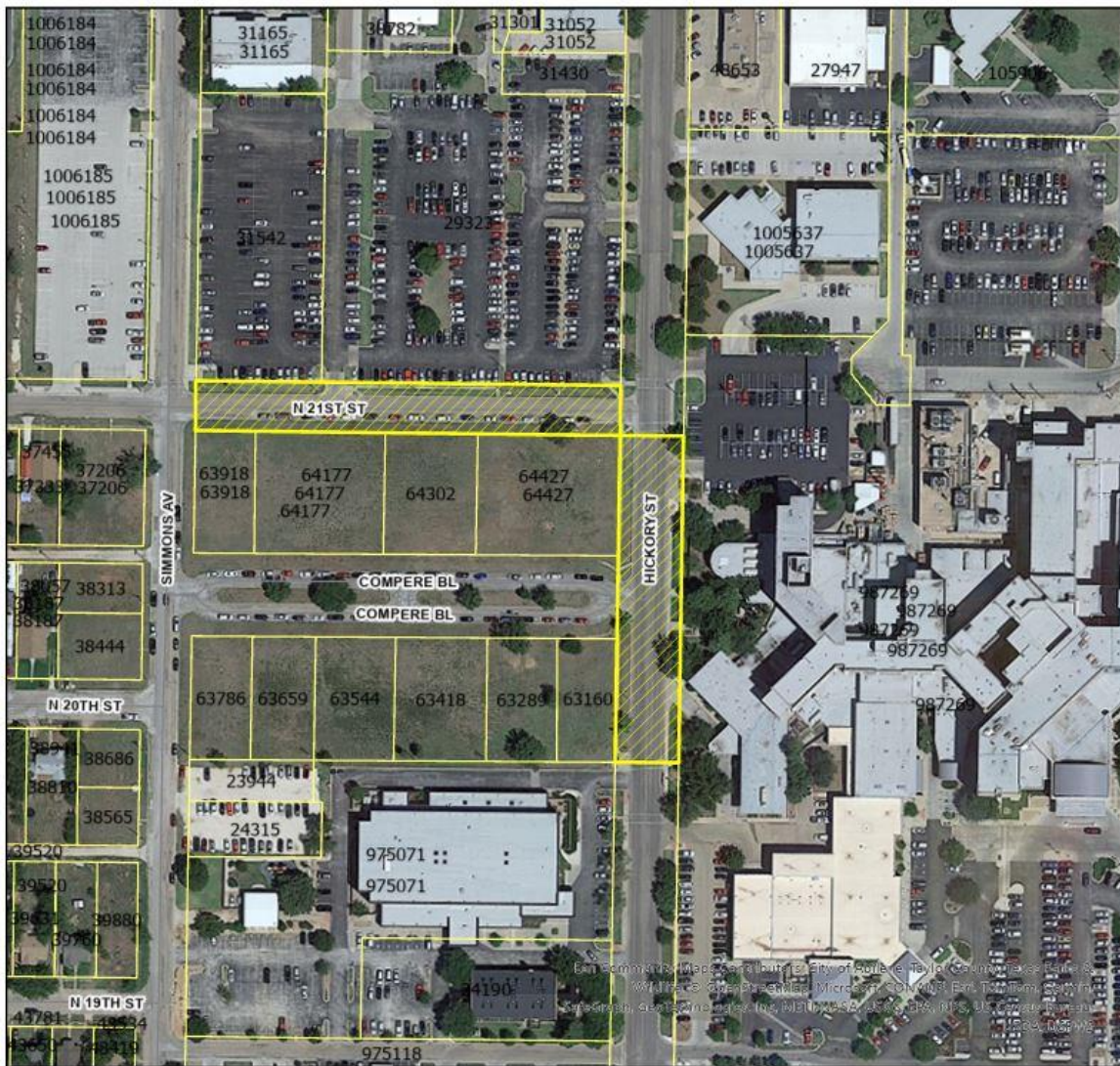
THOROUGHFARE CLOSURE

Case:	TC-2025-01
Applicant:	Hedrick Medical Center
Requests:	To abandon certain portions of N 21 st Street
Location:	1300-1400 block of N 21 st Street Applicant has pulled Hickory Street abandonment for consideration
Notification:	0 in Favor, 0 in Opposition
Planning & Zoning:	March 4, 2025
Council Hearing:	March 27, 2025 April 10, 2025





AERIAL LOCATION MAP



Legend

 TC-2025-01

0.03

 Miles



CITY OF
ABILENE
TEXAS



MD (Residential - Medium Density)

Miles





NEIGHBORING PROPERTY VIEWS



East Neighboring property



East Neighboring Property



Southwest Neighboring Property



Subject Property

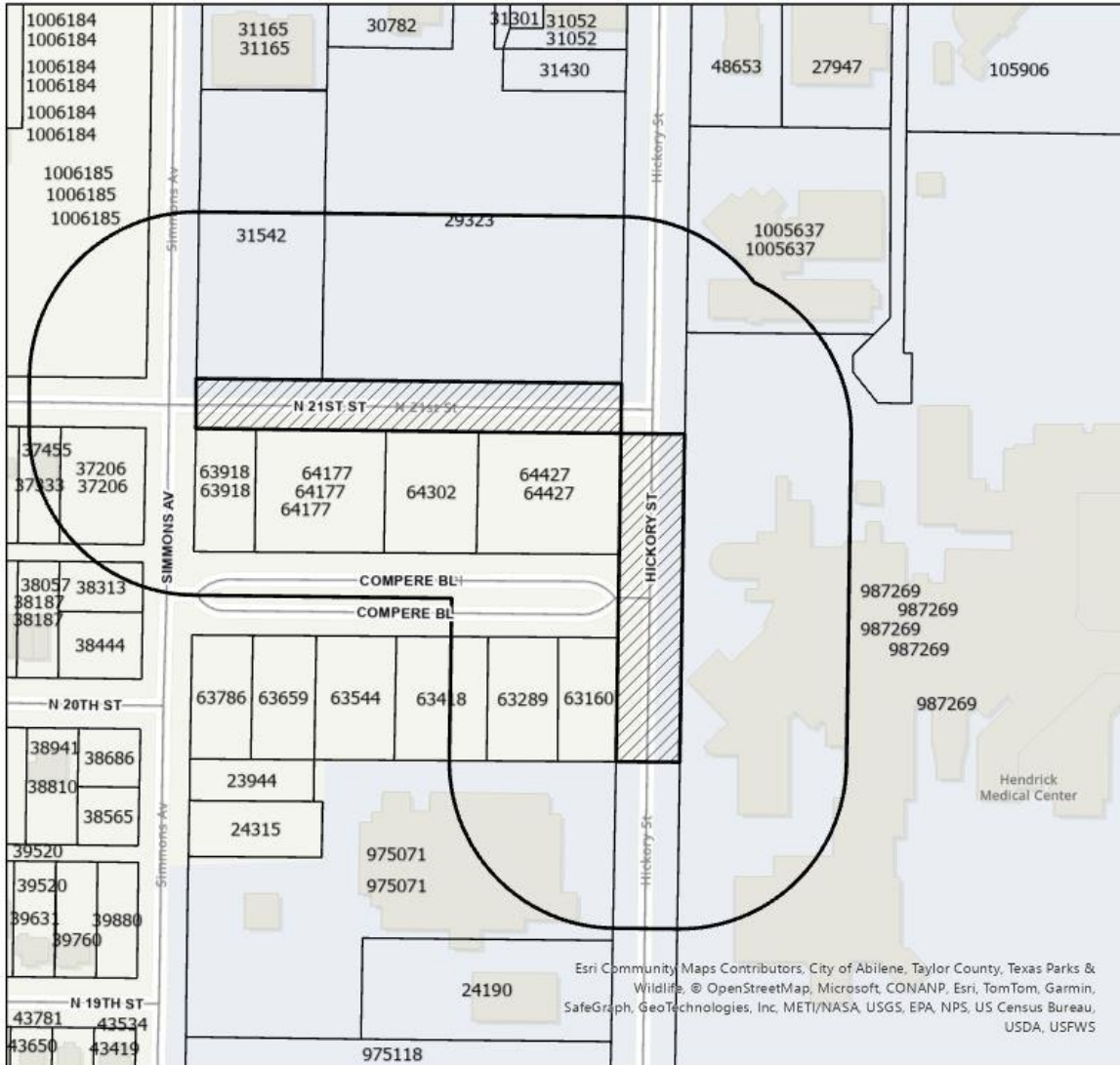


Subject Property





NOTIFICATION AREA MAP

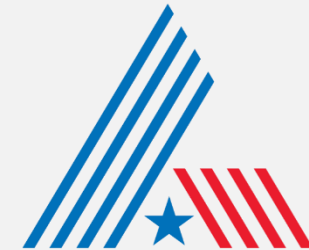


Legend

- TC-2025-01
- Notification Area

0- In Favor- ●

0- Opposed- ●



CITY OF
ABILENE
TEXAS

Esri Community Maps Contributors, City of Abilene, Taylor County, Texas Parks & Wildlife, © OpenStreetMap, Microsoft, CONANP, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

0.03

Miles



FINDINGS AND RECOMMENDATION

The proposed request is consistent with:

- The *Comprehensive Plan*;
- The surrounding uses and zoning; and
- The Criteria for Approval in the LDC.





STAFF RECOMMENDATION

P&Z Recommendation:

P&Z recommends **approval** subject to the following conditions*:

- 1.The subject right-of-way, and adjoining properties, shall be platted in accordance with the City of Abilene's Standards
- 2.The property owners shall grant easements for all existing utilities or Relocated at the owners' expense
- 3.Any public improvements shall meet all applicable City of Abilene standards for design
4. Revised drainage plan provided to Public works
5. Maintenance agreement provided for maintenance of island
6. Approval from Fire Marshal's office for emergency vehicle access

*note: This proposal will go through a thorough development review process and all requirements will be addressed.





Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Robert Hanna, City Manager

FROM: Tim Littlejohn, Director of Planning & Development Services

SUBJECT: **25. Ordinance (Final Reading) Z-2025-06:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request From The Owner, To Rezone Approximately One-Acre Of Land From Residential Single Family (RS-6) To Medium Density (MD), Located At 3073 Hickory Street (*Tim Littlejohn*)

GENERAL INFORMATION

The subject property was annexed into the City in 1957 as Residential Single Family (RS-6). A single-family residence was built on the property in the 1950's, and was recently demolished.

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. Ordinance
2. Staff Report

3. Metes and Bounds
4. Owner Authorization
5. project overview
6. Presentation

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 A CERTAIN PROPERTY; 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 Two Thousand Dollars (\$2,000.00). 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 27th day of March, 2025.

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 14th day of February, 2025, 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 10th day of April, 2025, 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 10th day of April, 2025.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

ORDINANCE NO. _____

EXHIBIT A

Change the zoning of approximately 1.00 acres from Residential Single Family (RS-6) to Medium Density (MD).

Legal description as follows:

BEGINNING AT A POINT IN THE WBL OF BLOCK NO. 24, NORTH PARK ADDITION TO THE CITY OF ABILENE, TAYLOR COUNTY, TEXAS; 136.98 FEET SOUTH OF THE N.W. CORNER OF A TRACT OF LAND DEEDED BY A.M. BEATY TO CLYDE R. CAMPBELL ON APRIL 30TH, 1951, AND RECORDED IN VOLUME 425, PAGE 179, DEED RECORDS OF TAYLOR COUNTY, TEXAS, FOR THE N.W. COR. OF THIS TRACT;

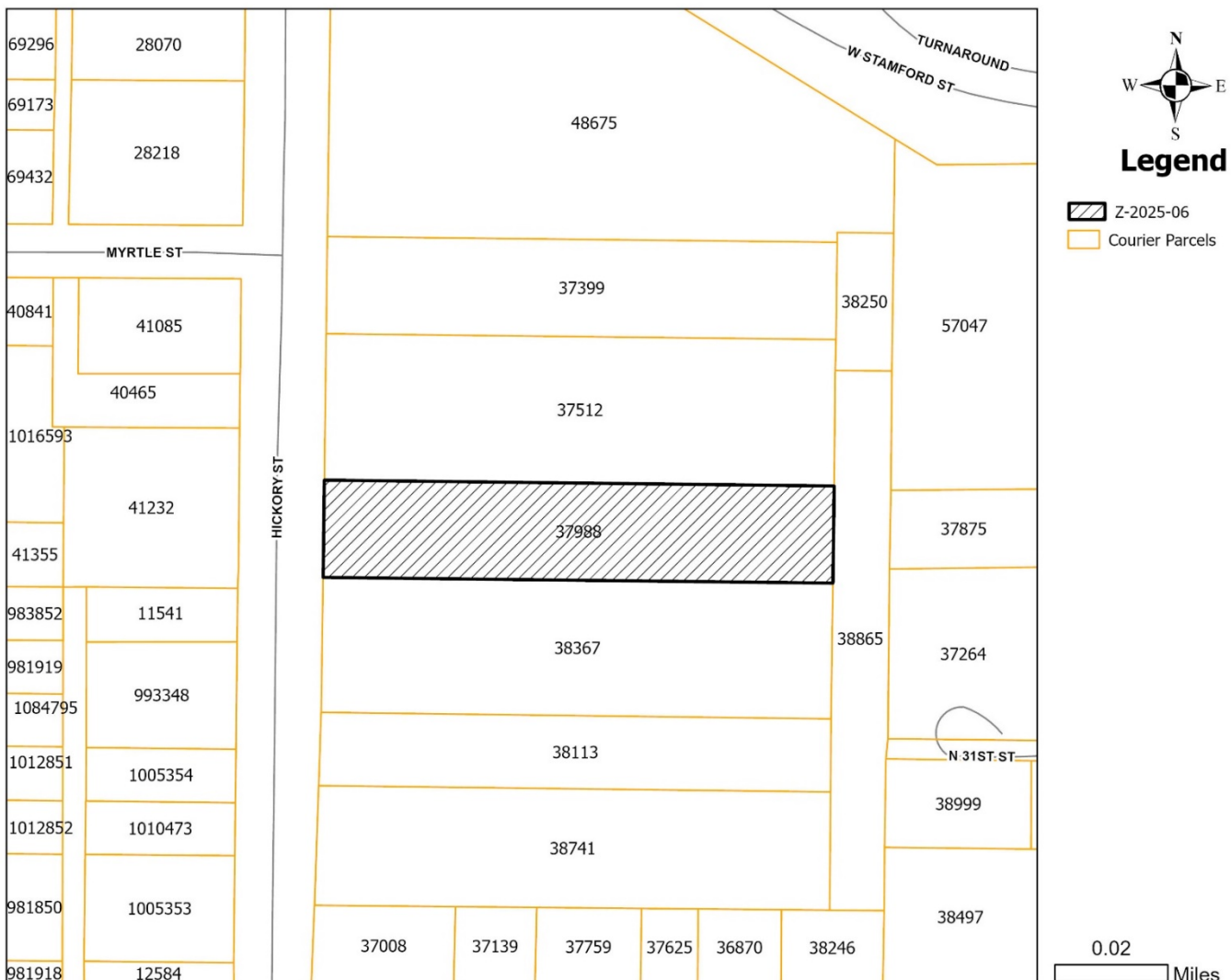
THENCE NORTH 89 DEG. 15 MIN. E. 477 FEET TO A STAKE FOR THE NE. COR. OF THIS TRACT;

THENCE SOUTH 91.32 FEET TO A STAKE SET FOR THE S.E. COR. OF THIS TRACT;

THENCE SOUTH 89 DEG. 15 MIN. WEST 477 FEET TO A POINT IN THE W.B.L. OF BLOCK 24 FOR THE S.W. COR. OF THIS TRACT;

THENCE NORTH 91.32 FEET ALONG THE W.B.L OF SAID BLOCK 24 TO THE PLACE OF BEGINNING CONTAINING ONE ACRES OF LAND.

Located at 3073 Hickory Street.



END

ZONING CASE

Z-2025-06

STAFF REPORT

Scheduled Hearings

Planning & Zoning Commission: March 4, 2025
City Council 1st Reading: March 27, 2025
City Council 2nd Reading: April 10, 2025

Applicant

Agent: Brian Massey
Owner: Houses for Healing Inc.

Case Manager

Kera Valois – Planner

Request

Change the zoning of approximately 1-acre from Residential Single Family (RS-6) to Medium Density (MD).

Location

Located at 3073 Hickory Street. Legal description being Lot N91.32 S580.71 W475 Being 1 Acre, Block 24, North Park Addition, Abilene, Taylor County, Texas.

Background

The subject property was annexed into the City in 1957 as Residential Single Family (RS-6). A single-family residence was built on the property in the 1950's, and was recently demolished.

Zoning, Existing and Proposed Land Use

	Zoning	Existing Land Use
North	RS-6	Residence
East	HC	Auto Shop/Hotel
South	MD	Houses for Healing
West	RS-6	Residence

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 proposed use is consistent with the Comprehensive Plan and the Future Land Use and Development Plan 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 zoning would be appropriate as it would be consistent with the surrounding 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 will be subject to platting and any utilities that may be required will be addressed during that review.

(4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.

None known.

P&Z Recommendation

The Planning & Zoning Commission recommends **approval**.

Attachments

- PowerPoint Presentation
- Project Overview
- Owner Authorization
- Metes & Bounds

Notification

Pursuant to Section 1.2.2.2 of the Land Development Code, City staff mailed personal notices on February 14, 2025, via standard mail to the owners of property within a 200-foot radius of the subject street right of way. The property owners and associated parcel identification numbers are identified below:

PROPERTY OWNER			Legend: O - Opposed, F - In Favor
PROPERTY OWNER	PROPERTY ID	SITUS	RESPONSE
CIENFUEGOS ABEL	37264	3058 PINE ST	
CIENFUEGOS ABEL	37875	3134 PINE ST	
COOPER KENNETH & DEBRA	38250		F
EDMONDSON CARLENE	38741	3041 HICKORY ST	F
EDMONDSON CARLENE	38113	3049 HICKORY ST	
FEIL KATELIN	1005354	3042 HICKORY ST	
HOUSES FOR HEALING INC	37988	3073 HICKORY ST	F
HOUSES FOR HEALING INC	38367	3065 HICKORY ST	
LANFORD JAMES MORITZ	37399	3127 HICKORY ST	
MC KINZIE DOROTHY WALTRIP	41232	3110 HICKORY ST	
MC KINZIE DOROTHY WALTRIP	40465	3118 HICKORY ST	
PRESIDENT OF SONRISE MINISTRIES	993348	3052 HICKORY ST	F
PRESIDENT OF SONRISE MINISTRIES	993348	3056 HICKORY ST	
PRESIDENT OF SONRISE MINISTRIES	993348	3060 HICKORY ST	
PRESIDENT OF SONRISE MINISTRIES	993348	3064 HICKORY ST	
RAMIREZ RAUL S	38999	1117 N 31ST ST	
RAMIREZ RAUL S	38999	1117 1/2 N 31ST ST	
SAISNI LLC	38865		
SAISNI LLC	57047	3210 PINE ST	
STARKS ELYCE J	11541	3066 HICKORY ST	

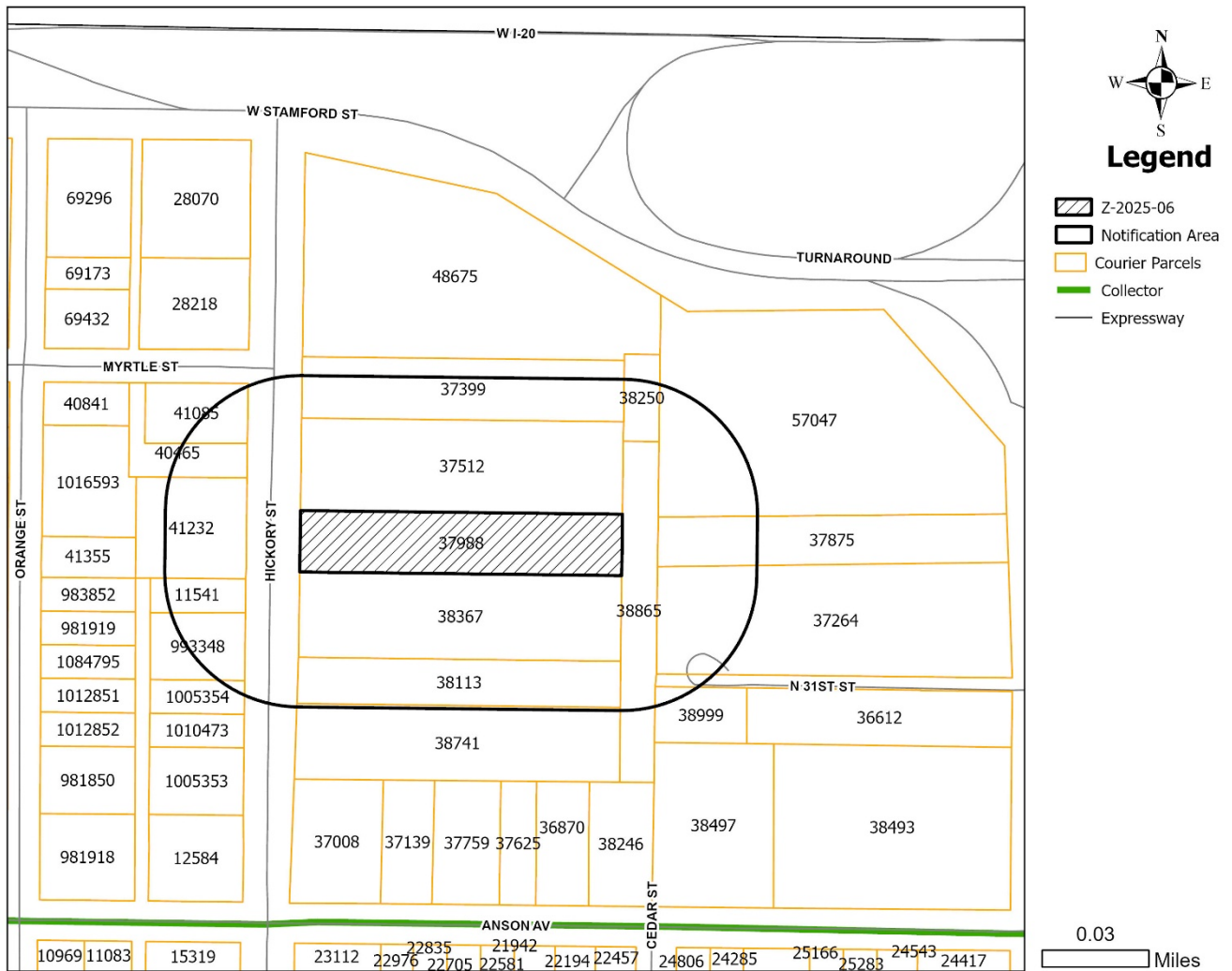
TACKETT ROGER L & MAURI A	37512	3117 HICKORY ST	
VAZQUEZ ZENAIDO PEREZ	41085	3126 HICKORY ST	

PROPERTY ID

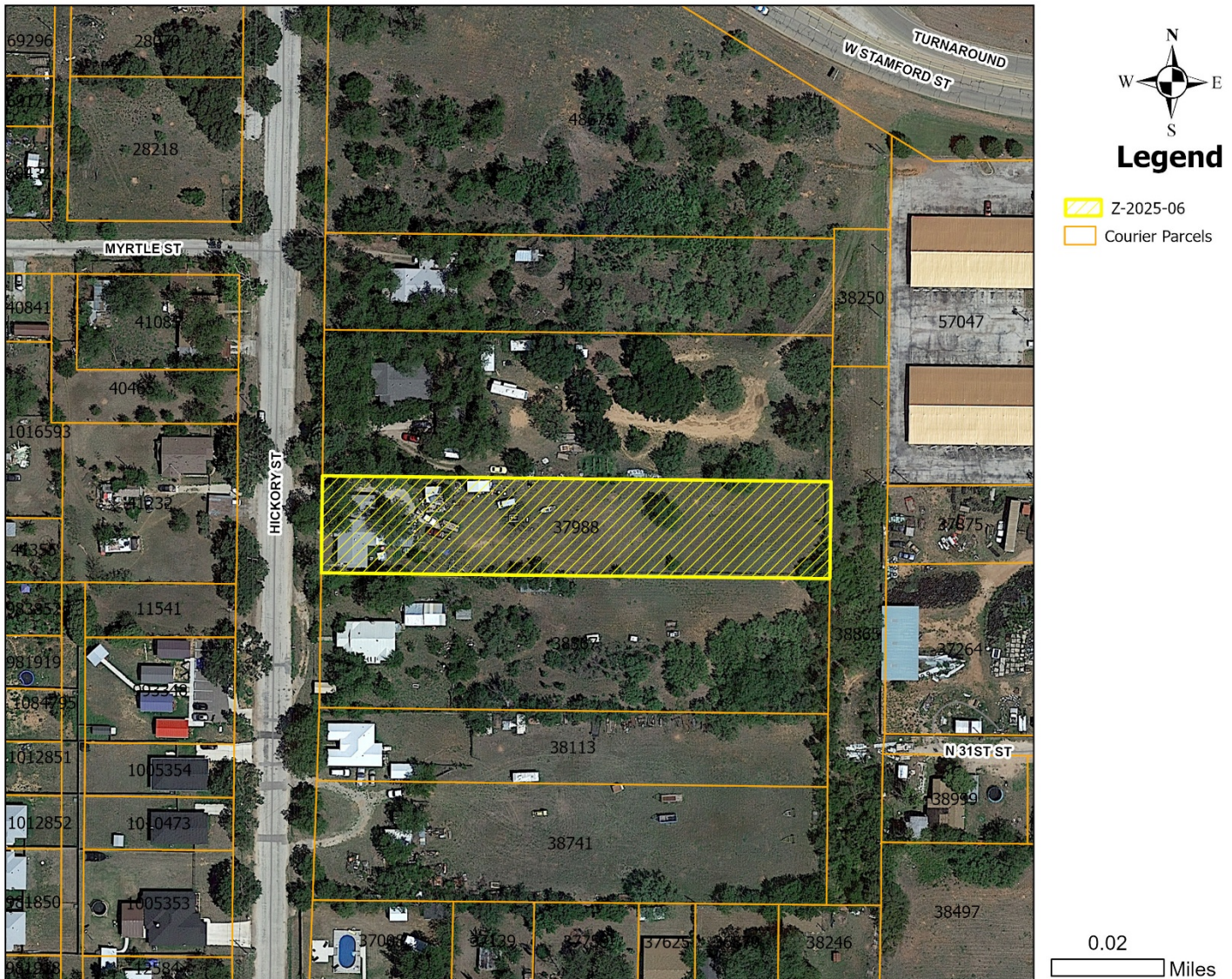
Legend: O - Opposed, F - In Favor

PROPERTY OWNER	PROPERTY ID	SITUS	RESPONSE
STARKS ELYCE J	11541	3066 HICKORY ST	
CIENFUEGOS ABEL	37264	3058 PINE ST	
LANFORD JAMES MORITZ	37399	3127 HICKORY ST	
TACKETT ROGER L & MAURI A	37512	3117 HICKORY ST	
CIENFUEGOS ABEL	37875	3134 PINE ST	
HOUSES FOR HEALING INC	37988	3073 HICKORY ST	F
EDMONDSON CARLENE	38113	3049 HICKORY ST	
COOPER KENNETH & DEBRA	38250		F
HOUSES FOR HEALING INC	38367	3065 HICKORY ST	
EDMONDSON CARLENE	38741	3041 HICKORY ST	F
SAISNI LLC	38865		
RAMIREZ RAUL S	38999	1117 N 31ST ST	
RAMIREZ RAUL S	38999	1117 1/2 N 31ST ST	
MC KINZIE DOROTHY WALTRIP	40465	3118 HICKORY ST	
VAZQUEZ ZENAIDO PEREZ	41085	3126 HICKORY ST	
MC KINZIE DOROTHY WALTRIP	41232	3110 HICKORY ST	
SAISNI LLC	57047	3210 PINE ST	
PRESIDENT OF SONRISE MINISTRIES	993348	3052 HICKORY ST	F
PRESIDENT OF SONRISE MINISTRIES	993348	3056 HICKORY ST	
PRESIDENT OF SONRISE MINISTRIES	993348	3060 HICKORY ST	
PRESIDENT OF SONRISE MINISTRIES	993348	3064 HICKORY ST	
FEIL KATELIN	1005354	3042 HICKORY ST	

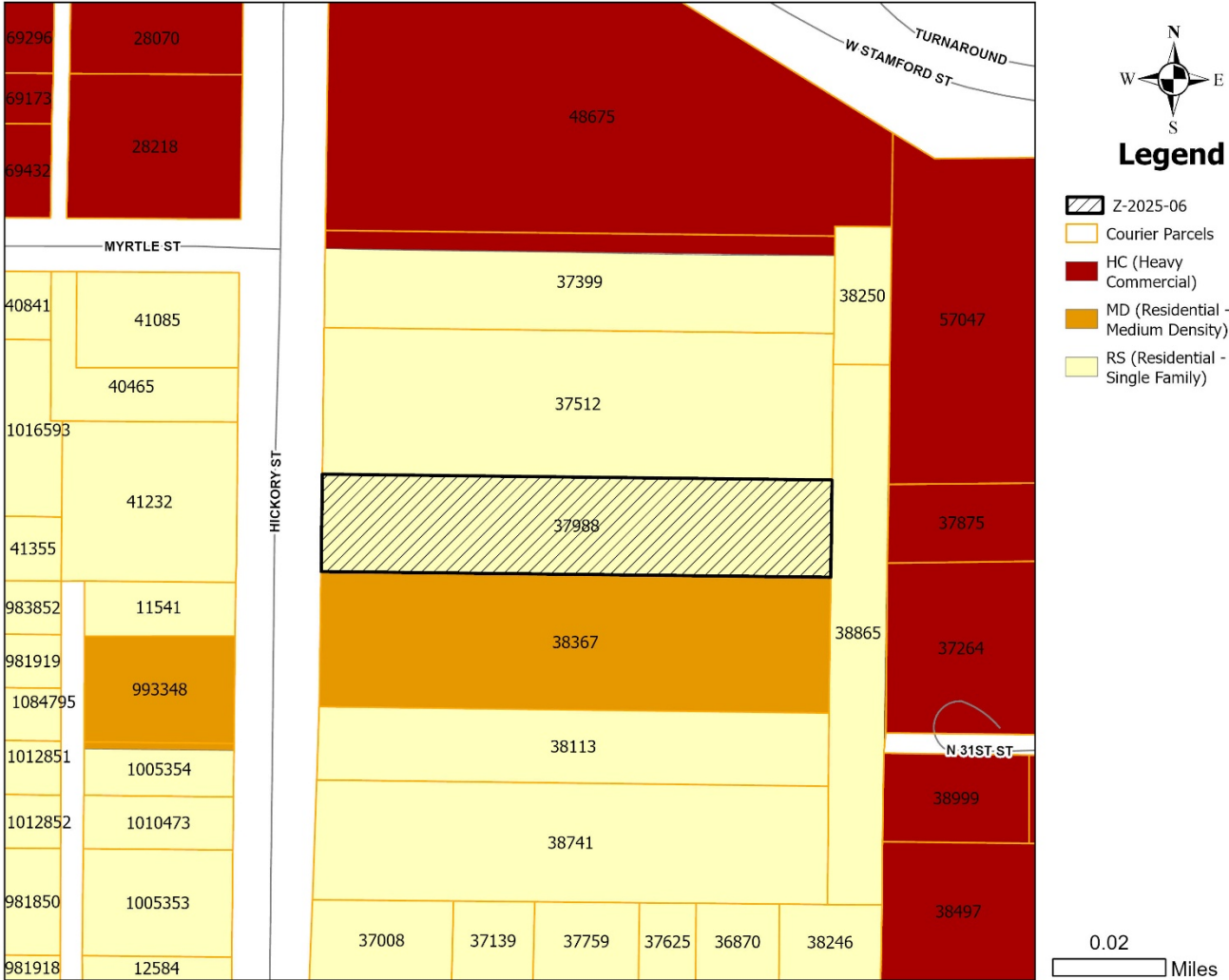
NOTIFICATION MAP



LOCATION MAP



ZONING MAP



Taylor CAD Property Search

This website only contains information about values. For information on estimated taxes, and tax rates adoptions, visit <https://texas.gov/propertytaxes> (<https://texas.gov/propertytaxes>).

Property ID: 37988 For Year 2024

Property Details

Account	
Property ID:	37988
Type:	R
Property Use:	Condo:
Location	
Situs Address:	3073 HICKORY ST ABILENE, TX 79601
Map ID:	N22B
Legal Description:	NORTH PARK ADDN, BLOCK 24, LOT N91.32 S580.71 W475 BEING 1 AC
Abstract/Subdivision:	48200
Neighborhood:	(224) NORTH PARK,SIDNEY SMITH,LEON STEVENSN,JB COLLIN,NW
Owner	
Owner ID:	399283
Name:	HOUSES FOR HEALING INC
Agent:	
Mailing Address:	3065 HICKORY ST ABILENE, TX 79601-1326
% Ownership:	100.0%
Exemptions:	For privacy reasons not all exemptions are shown online.

Property Values

Improvement Homesite Value:	\$130,906 (+)
Improvement Non-Homesite Value:	\$0 (+)
Land Homesite Value:	\$8,105 (+)
Land Non-Homesite Value:	\$0 (+)
Agricultural Market Valuation:	\$0 (+)
Market Value:	
Agricultural Value Loss:	\$0 (-)
Appraised Value:	\$139,011 (=)
HS Cap Loss:	\$0 (-)
Circuit Breaker:	\$0 (-)
Assessed Value:	\$139,011

Mason.teegardin@abilene.tx.gov

Our File Number: 19-033481
Name: ERVIN, ESTATE OF CHARLSIE

2024-08099 05/15/2024 12:06 PM Total Pages: 4

SUBSTITUTE TRUSTEE'S DEED

THE STATE OF TEXAS
COUNTY OF TAYLOR

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER

WHEREAS, Charlsie L. Ervin, in order to secure the payment of Note for the sum set forth in said Note, payable to the order of MCAFEE MORTGAGE & INVESTMENT COMPANY, made, executed and delivered to CARL W. ODOM, Trustee, Terry Browder, Laura Browder, Marsha Monroe, Jamie Osborne, Jonathan Schendel, Ramiro Cuevas, Kristopher Holub, Lisa Bruno, Dana Kamin Substitute Trustee(s), a certain Deed of Trust dated April 1, 1998 in the principal amount of \$41,903.00, recorded in Clerk's File/Instrument Number 5658 Volume 2303, Page 314, of the Real Property Records of TAYLOR County, Texas, to which Deed of Trust and its record reference is here made for a detailed description of said Note, the terms and covenants of said Deed of Trust, and the lands and premises there conveyed; said land being more particularly described as follows:

BEGINNING AT A POINT IN THE WBL OF BLOCK NO. 24, NORTH PARK ADDITION TO THE CITY OF ABILENE, TAYLOR COUNTY, TEXAS; 136.98 FEET SOUTH OF THE N.W. CORNER OF A TRACT OF LAND DEEDED BY A.M. BEATY TO CLYDE R. CAMPBELL ON APRIL 30TH, 1951, AND RECORDED IN VOLUME 425, PAGE 179, DEED RECORDS OF TAYLOR COUNTY, TEXAS, FOR THE N.W. COR. OF THIS TRACT;

THENCE NORTH 89 DEG. 15 MIN. E. 477 FEET TO A STAKE FOR THE NE. COR. OF THIS TRACT;

THENCE SOUTH 91.32 FEET TO A STAKE SET FOR THE S.E. COR. OF THIS TRACT;

THENCE SOUTH 89 DEG. 15 MIN. WEST 477 FEET TO A POINT IN THE W. B. L. OF BLOCK 24 FOR THE S. W. COR. OF THIS TRACT;

THENCE NORTH 91.32 FEET ALONG THE W.B.L. OF SAID BLOCK 24 TO THE PLACE OF BEGINNING, CONTAINING ONE ACRES OF LAND.

WHEREAS, it is provided in said Deed of Trust that failure to make any of the payments in the above described Note as the same became due and payable, or failure to comply with any or all of the covenants and conditions of said Deed of Trust, shall, at the option of the legal or equitable owner(s) or holder(s) thereof, mature the whole of said Note and in such event or events and at the request of the owner(s) or holder(s) of said Note secured by said Deed of Trust, the said Trustee or his successors shall enforce said Trust by selling the hereinbefore described land and premises according to law, and in accordance with the provisions of said Deed of Trust, all as more fully set out in said Deed of Trust; and,

WHEREAS, default was made in the payment of said Note according to the terms, tenor and effect thereof, and the legal or equitable owner(s) or holder(s) of said Note, after all required notices were given, declared the whole Note immediately due and payable and the Trustee named in said Deed of Trust having been removed, the owner(s) and holder(s) of said indebtedness appointed the undersigned as Substitute Trustee, and requested the undersigned to sell said land and premises according to law and in accordance with the provisions of said Deed of Trust, in satisfaction of the indebtedness secured by said Deed of Trust; and,

WHEREAS, the said land above described was advertised for sale, and written notices of sale were posted in accordance with the terms of said Deed of Trust and in accordance with the laws of the State of Texas pertaining to the foreclosure under the Deed of Trust, said land having been advertised for sale at least 21 days preceding the date of sale at the Courthouse Door of the County above set forth, and if provided by said Deed of Trust in two other public places in said land having been advertised to be sold at the Courthouse of Taylor County, in the area designated by the Commissioners' Court of such county, pursuant to §51.002 of the Texas Property Code as amended (or if no area is so designated, in the area immediately (next) adjacent to the location where the Notice of Sale was posted) on May 7, 2024, the said date being the first Tuesday in said month; and,

WHEREAS, the holder(s) of the debt served written notice of the proposed sale by certified mail at least twenty one (21) days preceding the date of sale on each debtor obligated to pay such debt according to the records of such holder(s) by deposit of the Notice, enclosed in a postpaid wrapper, properly addressed to each debtor at the most recent address shown by the records of the holder(s) of the debt, in a post office or official depository under the care and custody of the United States Postal Service; a copy of such Notice of Sale was filed with the County Clerk of such county at least twenty one (21) days preceding the date of the sale; and

Our File Number: 19-033481
Name: ERVIN, ESTATE OF CHARLSIE

WHEREAS, I, the said Substitute Trustee, did, between the hours of ten o'clock A.M. and four o'clock P.M. and beginning not earlier than 1:00 P.M. or not later than three hours thereafter, on the date for which said sale was advertised, offered the said land and premises for sale at public venue at the Courthouse of Taylor County, in the area designated by the Commissioners' Court of such county, pursuant to §51.002 of the Texas Property Code as amended, or if no area was designated by the Commissioners' Court, the sale was conducted in the area immediately (next) adjacent to the location where the Notice of Sale was posted; and

WHEREAS, at the said sale, HOUSES FOR HEALING INC, whose address is 3065 Hickory Street, Abilene, TX 79601 (hereinafter referred to as "Grantee") bid for said land and premises the sum of \$62,050.00 cash, which was the highest bid and best offer therefore whereupon said land and premises were knocked off and sold for said sum to the said Grantee in accordance with the terms and provisions of said Deed of Trust;

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS: That I, the said Substitute Trustee, named and appointed under the terms of said Deed of Trust, acting herein under and by virtue of the power conferred upon me by the said Deed of Trust, and in accordance with the laws of the State of Texas, for and in consideration of the sum bid as aforesaid, which amount has been applied in accordance with the terms of said Deed of Trust on the indebtedness secured by it, do hereby bargain, sell and convey unto the said Grantee the said hereinbefore described land and premises, together with all and singular the rights and appurtenances to the same in anywise belonging.

TO HAVE AND TO HOLD the said property unto the said Grantee, its successors and assigns, forever, in fee simple, and I, the said Substitute Trustee, acting in the capacity and manner aforesaid, by virtue of the power vested in me under the terms of said Deed of Trust, do hereby bind and obligate the said mortgageor(s), his/her heirs, assigns, executors and administrators to warrant and forever defend all and singular the right and title to said property unto the said Grantee, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof.

TO BE EFFECTIVE May 7, 2024.

EXECUTED THIS 10 DAY OF May 2024.


~~Terry Browder, Laura Browder, Marsha Moore, Jamie Osborn, Jonathan Schindler, Ramiro Cuervo, Kristopher Holub, Lisa Bruno, Dana Keamin~~
SUBSTITUTE TRUSTEE

THE STATE OF TEXAS

COUNTY OF Taylor

This instrument was acknowledged before me on 10 day of May, 2024 by ~~Terry Browder, Laura Browder, Marsha Moore, Jamie Osborn, Jonathan Schindler, Ramiro Cuervo, Kristopher Holub, Lisa Bruno, Dana Keamin~~ Substitute Trustee(s).

(SEAL)




Notary Public in and for the State of Texas
Jamie Lynn Osborne
Printed Name of Notary Public

RETURN TO: LOGS Legal Group LLP
13105 Northwest Freeway, Suite 960
Houston, TX 77040

LF# 19-033481

**AFFIDAVIT OF NOTICE TO DEBTORS
AND AFFIDAVIT OF MILITARY STATUS**

THE STATE OF TEXAS
COUNTY OF TAYLOR

"The attached Notice of Trustee's Sale was posted at least twenty-one (21) days preceding the date of the sale at the Courthouse door of the County in which the property is located, and if appropriate, at two (2) other public places in such county, as set forth on the attached Notice of Trustee's Sale. A signed Notice of Trustee's Sale was filed in the office of the County Clerk of such county at least twenty-one (21) days preceding the date of the sale. In addition, Mortgagee caused the attached Notice of Trustee's Sale to be served and said Notice was served by Certified Mail upon all debtors obligated to pay the debt described in said Notice of Trustee's Sale, according to the records of such Mortgagee, at least twenty-one (21) days preceding the date of sale. The service was completed by depositing said written notice, enclosed in a postpaid wrapper, properly addressed as shown by the records of the Mortgagee, in an official depository under the care and custody of the United States Postal Service."

"The debtor(s) in default under the Deed of Trust/Security Instrument on the property described in the attached Notice of Trustee's Sale were served with written notice by certified mail of their default, and were given at least twenty (20) days to cure the default before the entire debt became due and notice of sale was given; such writing gave notice of intent to accelerate if such default was not cured."

"To the best of my knowledge, Charisie L. Ervin and Marilyn Leigh Morris on the date of the Trustee's Sale, which date of sale and property are set forth and described in the attached Notice of Trustee's Sale dated on September 24, 2013 and February 21, 2017, respectively. All notices were properly sent to the Estate of Charisie L. Ervin and Marilyn Leigh Morris. To the best of my knowledge, all other signor(s) of the Note and/or Deed of Trust/Security Instrument was/were alive on the date of the Trustee's Sale. The signor(s) of the Note and/or Deed of Trust/Security Instrument was/were either (i) not active duty military during the twelve (12) months prior to the said Trustee's Sale, or (ii) the obligation secured by the Deed of Trust/Security Instrument originated after the date on which the period of their military service began."

"My name is Barbara Ott, and my office address is 10130 Perimeter Parkway, Suite 400, Charlotte, NC 28216. I declare under penalty of perjury that the foregoing is true and correct."

Executed in Mecklenburg County, State of North Carolina, on the 8th day of May, 2024.

Barbara Ott

RETURN TO: LOGS Legal Group LLP
10130 Perimeter Parkway, Suite 400
Charlotte, NC 28216

**THE STATE OF TEXAS
COUNTY OF TAYLOR**

I hereby certify that this instrument was FILED on the
date and the time stamped hereon by me and was duly
RECORDED in the Official Public Records of Taylor
County, Texas.

2024-08099 DE

Number of Pages: 4

05/15/2024 12:06:35 PM Total Fees: \$33.00

Brandi DeRemer, County Clerk
Taylor County, Texas

Brandi DeRemer



Unofficial Copy

DR 425

179

and No/100 (\$1,500.00) Dollars to us paid, by Henry B. Stone and wife, Bertha S. Stone, as follows: All cash, the receipt of which is hereby acknowledged and confessed, and the further consideration of the assumption and agreement to pay by the Grantees herein of the remaining unpaid balance due on that one certain promissory note executed by Wilson T. Cloud and wife, Ruth Jane Cloud, under date of July 18th, 1950, payable to Abilene Savings Association, in the original principal sum of \$7,250.00, which said note, together with its interest, is payable in monthly installments as therein provided; said note being secured by the vendor's lien retained in deed of even date therewith from Arthel Henson and wife, Luetta Henson, to Wilson T. Cloud and wife, Ruth Jane Cloud, and is additionally secured by deed of trust of even date therewith to C. W. Gill, Trustee.

Have Granted, Sold and Conveyed, and by these presents do Grant, Sell and Convey, unto the said Henry B. Stone and wife, Bertha S. Stone, of the County of Taylor, State of Texas, all that certain lot, tract or parcel of land lying and being situated in Taylor County, Texas, and described as being Lot No. One (1), Block "F", Continuation of Arthel Henson Addition to the City of Abilene, Taylor County, Texas, according to the map or plat thereof of record in the office of the County Clerk of Taylor County, Texas.

TO HAVE AND TO HOLD the above described Premises, together with all and singular, the rights and appurtenances thereto in anywise belonging unto the said Henry B. Stone and wife, Bertha S. Stone, their heirs and assigns forever and we do hereby bind ourselves, our heirs, executors and administrators, to warrant and forever defend, all and singular, the said premises unto the said Henry B. Stone and wife, Bertha S. Stone, their heirs and assigns, against every person whomsoever lawfully claiming, or to claim the same, or any part thereof.

Witness our hands at Abilene, Texas, this 30th day of April, 1951.

\$1.65 Fed. Rev. Cancelled

F. C. Cochran
Dorothy D. Cochran

THE STATE OF TEXAS I

COUNTY OF TAYLOR I Before me, the undersigned, a Notary Public in and for said County and State, on this day personally appeared T. C. Cochran and Dorothy D. Cochran, his wife, both known to me to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they each executed the same for the purposes and consideration therein expressed, and the said Dorothy D. Cochran, wife of the said T. C. Cochran, having been examined by me privily and apart from her husband, and having the same fully explained to her, she, the said Dorothy D. Cochran acknowledged such instrument to be her act and deed, and she declared that she had willingly signed the same for the purposes and consideration therein expressed, and that she did not wish to retract it.

Given under my hand and seal of office, this the 30th day of April, A. D. 1951.

(SEAL)

Barbara Fletcher, Notary Public
in and for Taylor County, Texas

FILED FOR RECORD APRIL 30, 1951 at 3:00 P. M.
RECORDED MAY 3, 1951 at 11:45 A. M.

Mrs. Chester Hutcheson, County Clerk
By Inez Williams, Deputy

FILE NO. 4834

THE STATE OF TEXAS I

COUNTY OF TAYLOR I KNOW ALL MEN BY THESE PRESENTS: That I, A. M. Beatty, a single man, of the County of Taylor, State of Texas, for and in consideration of the sum of Ten and No/100 (\$10.00) Dollars, to me paid, and secured to be paid, by Clyde R. Campbell, as follows: Ten Dollars (\$10.00) cash in hand paid, the receipt of which is hereby acknowledged.

Have Granted, Sold and Conveyed, and by these presents do Grant, Sell and Convey unto the said Clyde R. Campbell, of the County of Taylor, State of Texas, all that certain lot, tract or parcel of land, lying and being situated in Taylor County, Texas, and being a part of Two

179

DR 425

and one-half (2½) acres of a part of Lot or Block No. Twenty-four (24), North Park Addition to the City of Abilene, Texas, as follows: BEGINNING AT: A point in the W. B. L. of Block 24, North Park Addition, City of Abilene, Taylor County, Texas, 257.07 vrs. N. of the original S. W. corner of said Block 24 for the N. W. and beginning corner of this tract; THENCE N. 89 deg. 15 min. S. 477 feet with a fence line to a stake set for the N. E. corner of this tract; THENCE S. 228.30 feet to a stake set for the S. E. corner of this tract; THENCE S. 89 deg. 15 min. W. 477 feet to a point in the S. E. L. of Block 24, for the S. W. corner of this tract; THENCE N. 228.30 feet along the N. E. L. of said Block 24 to the place of beginning.

On January 11, 1950, Grantor by a General Warranty Deed, conveyed the above described property to Clyde R. Campbell and his then wife, Mary Lucille Beaty Campbell, the same being recorded in Volume 400, Page 355, Deed Records, Taylor County, Texas, and on February 7, 1950, by a General Warranty Deed, and a Deed of Correction, Clyde R. Campbell and wife, Mary Lucille Beaty Campbell, conveyed this property back to A. M. Beaty, as shown by Deed of Record in Volume 403, Page 468, Deed Records, Taylor County, Texas, and that now it is desired by the Grantor to convey to Clyde R. Campbell said property in order that the title may be definitely and without question in Clyde R. Campbell and for the purpose this deed is made.

TO HAVE AND TO HOLD the above described premises, together with all and singular, the rights and appurtenances thereto in anywise belonging unto the said Clyde R. Campbell, and his heirs and assigns, forever; and I do hereby bind myself and my heirs, executors and administrators, to Warrant and Forever Defend, all and singular the said premises unto the said Clyde R. Campbell, and his heirs and assigns, against every person whomsoever lawfully claiming, or to claim the same, or any part thereof.

Witness my hand at Abilene, Texas, this 30th day of April, A. D. 1951.

A. M. Beaty

THE STATE OF TEXAS

COUNTY OF TAYLOR

Before me, the undersigned authority, E. S. Cummings, a Notary Public in and for Taylor County, Texas, on this day personally appeared A. M. Beaty, a single man, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office, this 30th day of April, A. D. 1951.

(SEAL)

E. S. Cummings, Notary Public
Taylor County, Texas

FILED FOR RECORD 4 APRIL 30, 1951 at 3:20 P. M.
RECORDED MAY 3, 1951 at 2:30 P. M.

Mrs. Chester Hutcheson, County Clerk
By Inez Williams, Deputy

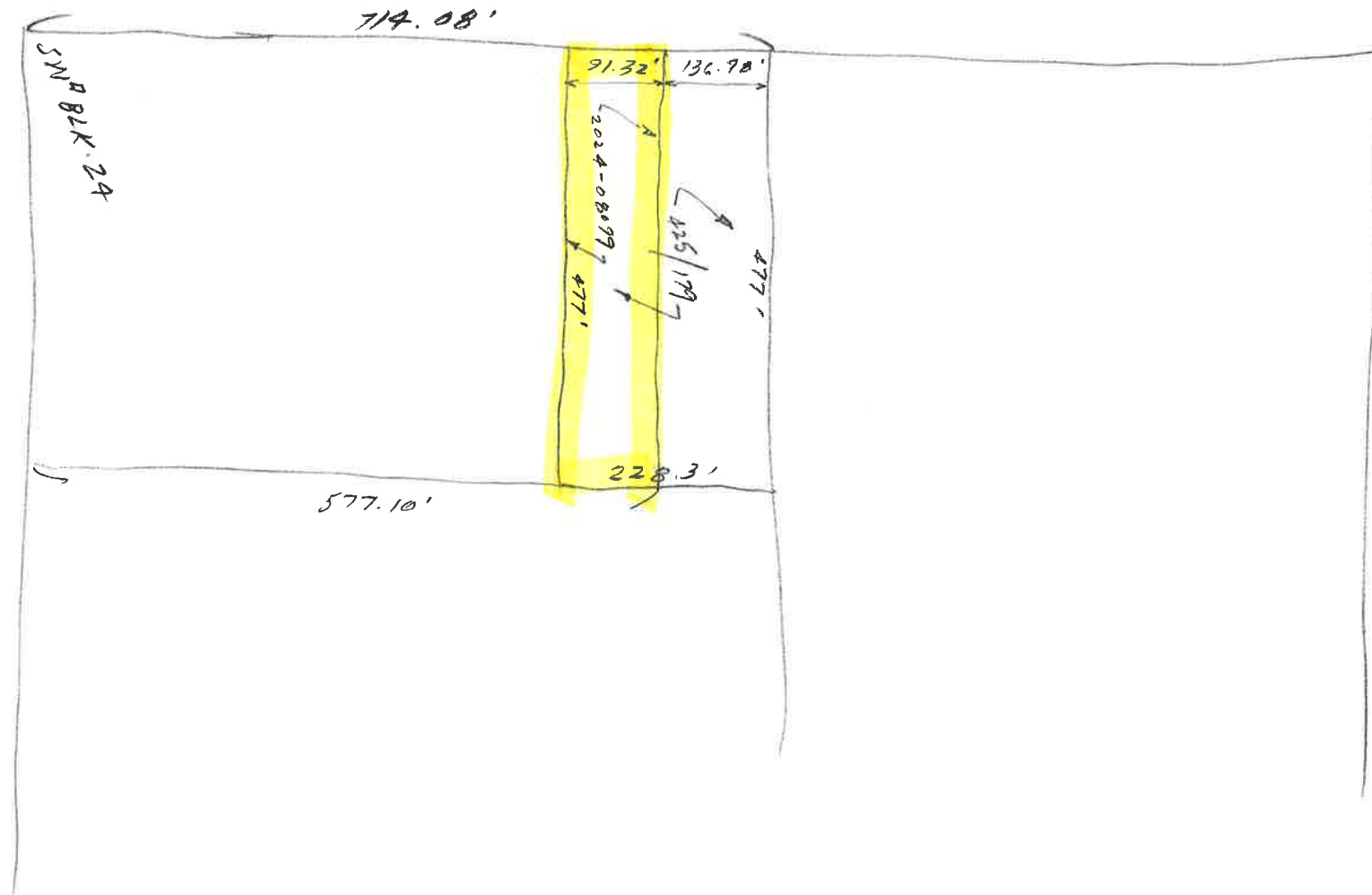
FILE NO. 4835

STATE OF NORTH CAROLINA

COUNTY OF GUILFORD

KNOW ALL MEN BY THESE PRESENTS: That in consideration of the payment in full according to the face and tenor thereof, of a certain promissory note dated January 12, 1946, in the amount of Four Thousand and no/100 (\$4,000.00) Dollars executed by J. R. Malone and wife, Virginia Malone, payable to the order of Jefferson Standard Life Insurance Company, and described in a certain Deed of Trust executed by J. R. Malone and wife, Virginia Malone, to Julian Price, Trustee, dated the 12th day of January, 1946, and recorded in Volume 146, Page 77, of the records of Deeds of Trust, of Taylor County, Texas, Jefferson Standard Life Insurance Company, the owner and holder of said note, does hereby release the Deed of Trust lien shown by said instrument to exist upon the following described property to secure the payment of said note, viz:

Lying and being situated in the County of Taylor, State of Texas, and being all of the



Owner Information and Representative Designation

OWNER INFORMATION			
Name: <u>Houses For Healing, Inc - Brian Massey President/Founder</u>			
Address: <u>3065 Hickory St.</u>			
City: <u>Abilene</u>		State: <u>TX</u>	Zip: <u>79601</u>
Number: <u>325-660-7719</u>		Email: <u>brian@housesforhealing.com</u>	

AGENT INFORMATION (if applicable)			
Name:			
Address:			
City:		State:	Zip:
Number:		Email:	

Project Representation (check one):

☒ I will represent the application myself; OR

☐ I hereby designate _____ (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.

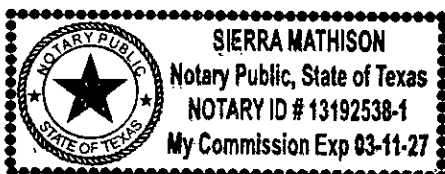
Property Owner's Signature: Brian Massey

STATE OF: Texas

COUNTY OF: Taylor

BEFORE ME, a Notary Public, on this day personally appeared Brian Massey
(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 31 day of January, 2025



[Signature]

NOTARY PUBLIC in and for the State of Texas

PROJECT OVERVIEW

Project Type: Zoning Application | **Project Title:** Zoning Application - ITEMS REQUIRED

ID # 25-000011 | **Started** 01/21/2025 at 5:25 PM



Address

3073 Hickory St, Abilene, TX USA 79601

Legal

North Park Addn Blk Block 24 Lot Lot N91.32
North Park Addn, Block 24, Lot N91.32 S580.71 W475
Being 1 Ac

Description

Houses for Healing is a non-profit organization which provides free medical crisis lodging to people traveling to Abilene for advanced medical care. We currently have 16 tiny houses in operation at 3065 Hickory which is connected to 3073 Hickory. We are seeking to make 3073 Hickory a MD zoned property. This land will be for the benefit of NICU and renal failure needs primarily. We are currently working with GeoTex to survey and assist us with replatting to combine 3065 Hickory with 3073 Hickory. Clint Rosenbaum is our engineer. We do not yet have drawings.

PROPERTY DETAILS

Property ID	37988
GEO ID	32507
Enforcement Area	North College

PROPERTY ADDITIONAL INFORMATION

Account Number	48200042000
Property ID	32507
Land Use	Vacant
High School	Ahs
Middle School	Mann
Elementary School	Ortiz
Super Neighborhood	North College
Courier - Building Square Feet	1440

CONTACTS	CONTACT INFO	ADDRESS	CREDENTIALS	ROLE
Brian Massey	brian@housesforhealing.com 3256607719	3065 Hickory St Abilene, TX 79601-1326	Residential Builder, Demolition Contractor, General Contractor - Commercial, Owner/ Tenant Commercial	APPLICANT
Houses For Healing Inc -		3065 Hickory St Abilene, TX 79601	-	Property Owner

PROJECT STEPS	DATE & TIME	RESULT	USER
Request	01/24/2025 at 10:02 AM	Accept	Kera Valois
Zoning Application Review	01/24/2025 at 10:03 AM	Need Information	-
Planning Payment	-	-	-
Create Agenda for Planning and-Zoning Commission	-	-	-
Staff Prepares Report & Send Property Notification Letters	-	-	-
P&Z Commission Decision	-	-	-
Appeal P&Z Decision	-	-	-
Prepare City Council Agenda	-	-	-
City Council Decision	-	-	-
Archive	-	-	-

INFORMATION FIELDS

Owner Name

Houses for Healing, Inc.

Agent Name

Brian Massey - 325-660-7719

Block

North Park Addition, Block 24

Lot

N91.32 S580.71 W475

Acreage

1.1

Legal Description of property

NORTH PARK ADDN, BLOCK 24, LOT N91.32 S580.71 W475 BEING 1 AC

Subdivision Name

(224) NORTH PARK,SIDNEY SMITH,LEON STEVENSN,JB COLLIN,NW

Current Zoning

RS-6

Proposed Zoning

Medium Density

Agree to Terms

Yes

INVOICES

DUE DATE

CONTACT

TOTAL

PAID

DUE

No data for Invoices, Fees & Payments.

CREDENTIALS

Developer

Homeowner

Engineer

Surveyor

OCCUPANCY TYPE	CONSTRUCTION TYPE	SQUARE FEET	VALUATION
----------------	-------------------	-------------	-----------

No data for Occupancy Type.

REVIEWS	DATE & TIME	STATUS	HISTORY
Zoning Application Review	01/24/2025 at 10:03 AM	Items Required	Need Information

INSPECTIONS	DATE & TIME	STATUS	HISTORY
-------------	-------------	--------	---------

No data for Inspections.

GENERATED DOCUMENTS	PRINTED ON	PRINTED BY	ISSUED TO
---------------------	------------	------------	-----------

No data for Generated Documents.

ATTACHED DOCUMENTS	UPLOADED ON	UPLOADED BY
--------------------	-------------	-------------

owner authorization.pdf	01/24/2025 at 10:07 AM	Kera Valois
-------------------------	------------------------	-------------

EPR DOCUMENTS	ASSOCIATED STEPS	STATUS	LAST REVIEW BY
---------------	------------------	--------	----------------

Civil	Zoning Application Review	Not Uploaded	-
-------	---------------------------	--------------	---

GENERAL COMMENTS

 **Kera Valois**, *Planning Division, Jan 24, 2025 at 10:01 AM*

Missing the following information:

1. Owner authorization
2. Metes and Bounds description

Please submit documents by January 28 for the Planning & Zoning Commission Meeting on March 4.

 **Kera Valois**, *Planning Division, Jan 31, 2025 at 10:37 AM*

Reached out to the applicant on 1/31. Called and emailed. Gave to the end of day February 4 to get the missing documents.



REZONE REQUEST

Case: Z-2025-06

Agent: Brian Massey

Request: Change the zoning of approximately 1-acre from Residential Single Family (RS-6) to Medium Density (MD).

Location: Located at 3073 Hickory St

Notification: 4 in Favor, 0 in Opposition

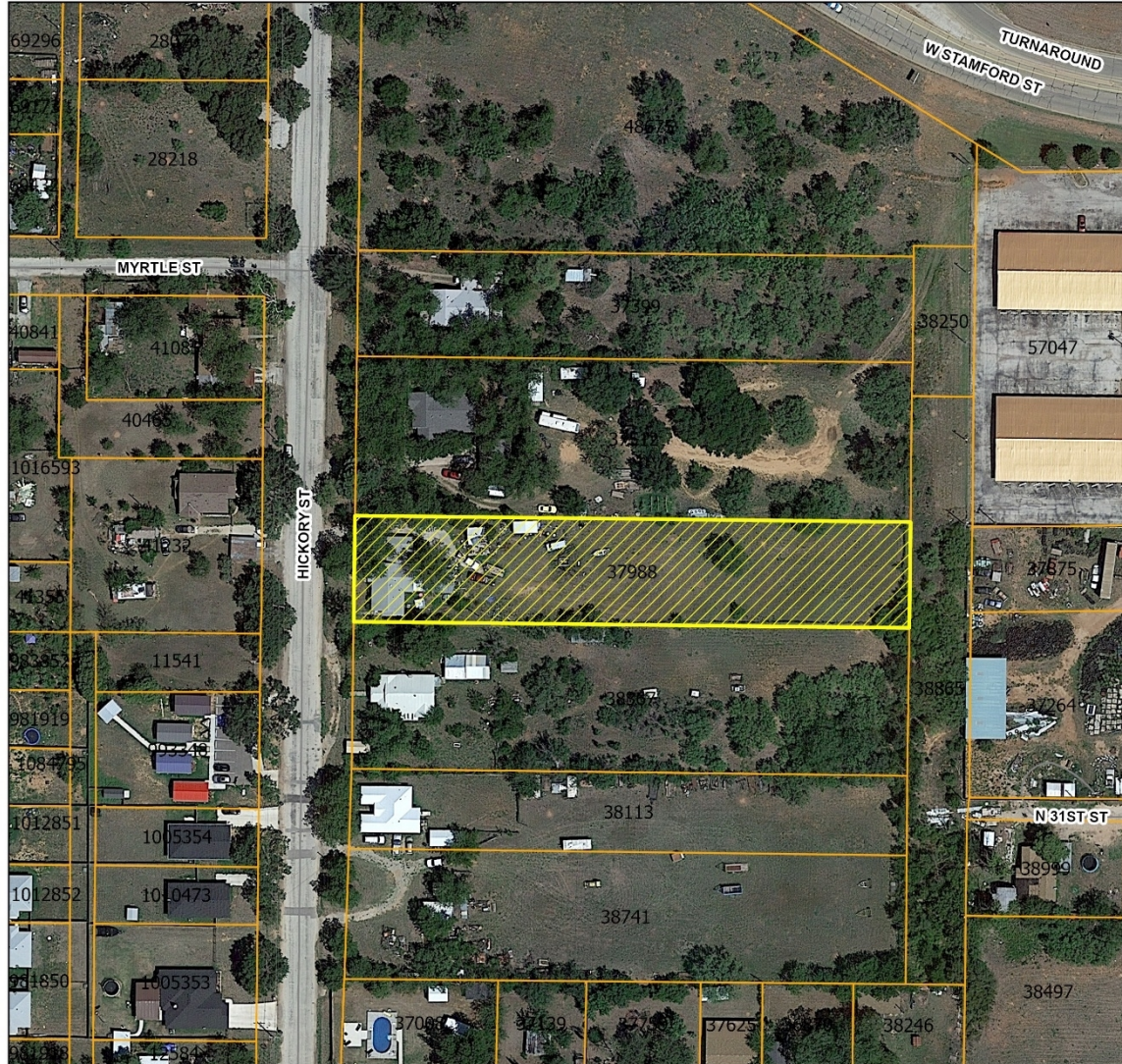
Planning & Zoning: March 4, 2025

Council Hearing: March 27, 2025
April 10, 2025





AERIAL LOCATION MAP

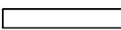


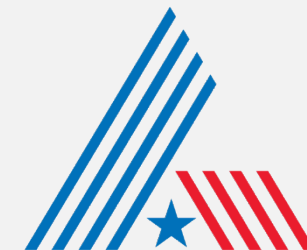
Legend

 Z-2025-06

 Courier Parcels

0.02

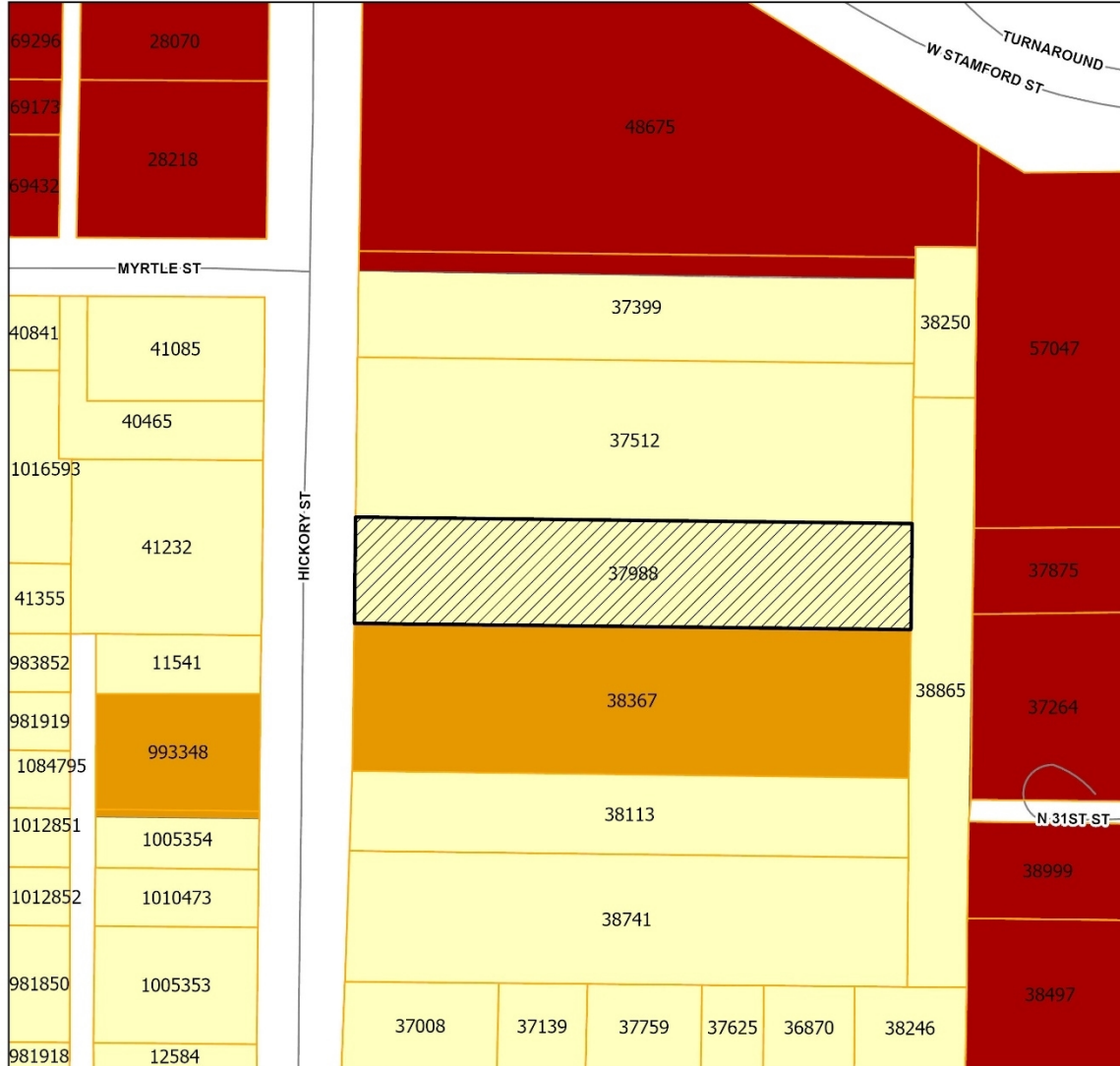
 Miles



CITY OF
ABILENE
TEXAS



ZONING MAP



Legend

- Z-2025-06
- Courier Parcels
- HC (Heavy Commercial)
- MD (Residential - Medium Density)
- RS (Residential - Single Family)

0.02
Miles



CITY OF
ABILENE
TEXAS



PROPERTY VIEWS





USES IN RESIDENTIAL 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





USES IN MEDIUM DENSITY 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

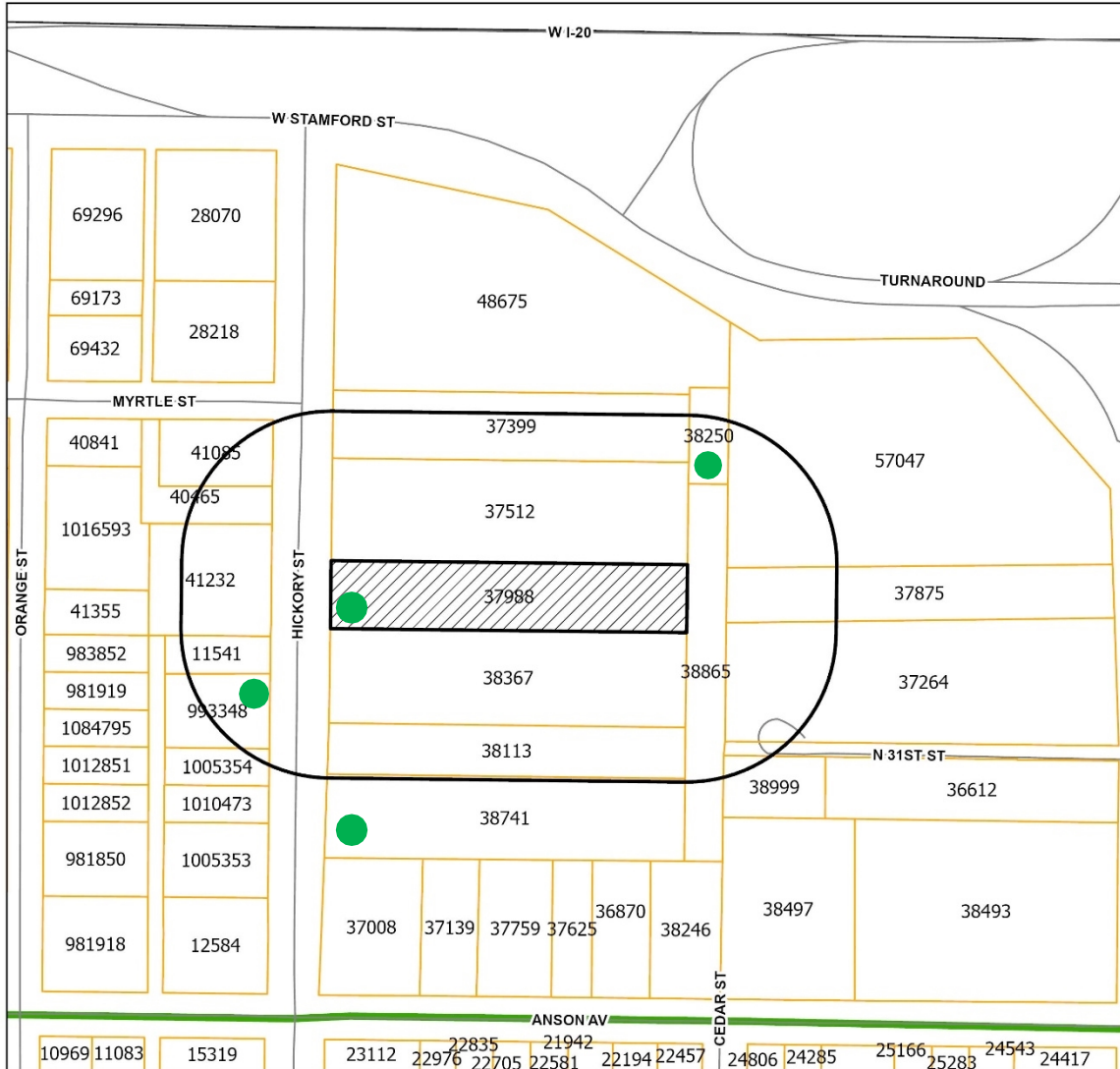
LEGEND

- 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





NOTIFICATION AREA MAP

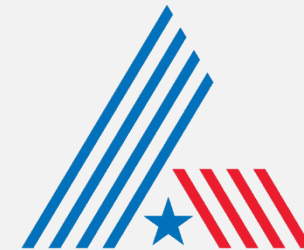


Legend

- Z-2025-06
- Notification Area
- Courier Parcels
- Collector
- Expressway

4 - in Favor -

0 - in Opposition -



CITY OF
ABILENE
TEXAS



FINDINGS AND RECOMMENDATIONS

The request 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: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Max Johnson, Director of Public Works

SUBJECT: **26. Ordinance (Final Reading):** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Chapter 18, "Motor Vehicles and Traffic," Article XIII, "Schedules," Section 18-285, "Increased Speed Limits," of the Abilene Municipal Code (Max Johnson)

GENERAL INFORMATION

This amendment modifies the speed on Maple Street to accommodate the school zone for Wylie East Elementary. The new speed limit along Maple Street changes to 40 mph along the roadway, 1500 feet north of Colony Hill Road. This speed limit (40 mph) continues from this location to Beltway South (FM 707).

The 40 mph speed limit allows for appropriate speed reduction into the school zone along Maple Drive for Wylie East Elementary. Where marked and when the school zone is flashing, traffic along Maple Street slows from the 40 mph speed limit to the school zone at 25 mph. This drop in traveling speed of 15 mph is acceptable in accordance with traffic regulations.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Redline_Ord_Amend_Maple-3-19-2025
2. Clean_Ord_Amend_Maple-3-19-2025
3. Maple Speed Limits - Presentation 3-31-2025

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 18, “MOTOR VEHICLES AND TRAFFIC,” ARTICLE XIII, “SCHEDULES,” SECTION 18-285, “INCREASED SPEED LIMITS,” OF THE ABILENE MUNICIPAL CODE, BY AMENDING CERTAIN SECTIONS AS SET OUT BELOW; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING A PENALTY

WHEREAS, the City of Abilene has installed a school zone on Maple Street in the vicinity of Colony Hill Road; and

WHEREAS, the City of Abilene has evaluated and recommends modifying existing speed limits to accommodate the school zone; and

WHEREAS, the City Code of Ordinance provides for increased speed limits in City Limits; and

WHEREAS, there is a need to amend the City Code of Ordinances to implement the recommended changes to the speed limit on Oldham Lane.

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

PART 1: That Chapter 18, Article XIII, Section 18-285, “Increased Speed Limits,” of the Abilene Municipal Code be amended as set out in Exhibit “A”, attached hereto and made a part of this ordinance for all purposes.

PART 2: That if any provisions of any section of this ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or sections of this ordinance, which shall remain in full force or effect.

PART 3: That any persons violating any of the provisions of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine in accordance with Chapter 1 (Section 1-9) of this Code. 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 FIRST READING this 27th day of March 2025.

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 6th day of April, 2025, the same being more than 24 hours prior to a public hearing being held in the Council Chamber of City Hall in Abilene, Texas, at 8:30 a.m. on the 10th day of April, 2025, to permit the public to be heard.

PASSED ON SECOND AND FINAL READING this 10th day of April 2025.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

Exhibit A

Sec. 18-285. - Increased speed limits.

In accordance with the terms of this chapter and when signs are erected giving notice thereof, the prima facie speed limits shall be as set forth in this schedule upon those streets or portions of streets named herein and at all times unless otherwise specifically provided:

Street	Extent	Speed (mph)
North 1st St.	From Orange St. to Grape St.	35
	From Grape St. to Main St.	40
South 1st St.	From Treadaway Blvd. to Grape St.	35
	From Grape St. to Leggett Dr.	40
	From Leggett Dr. to Danville Dr.	45
	From Danville Dr. to west City limits	55
North 6th St.	From Shelton St. to Elm Creek	35
South 7th St.	From Pioneer Dr. to Corsicana Ave.	35
	From Corsicana Ave. to Arnold Blvd.	40
East North 10th St.	From FW&D RR to Kenwood Dr.	40
	From Kenwood Dr. to Loop 322	45
North 10th St.	From Treadaway Blvd. to FW&D RR	35
	From Westmoreland St. to North Clack St.	35
	From Clack St. to Wall St.	40
South 11th St.	From South Treadaway Blvd. to Abilene Southern RR	35
East South 11th St.	From Abilene Southern RR to Lytle Acres Dr.	40
	From Lytle Acres Dr. to Judge Ely Blvd.	45
	From Judge Ely Blvd. to Jake Roberts Freeway	55

South 14th St.	From Treadaway Blvd. to Hollis Dr.	35
	From Hollis Dr. to 500 feet west of Pioneer Dr.	40
	From 500 feet west of Pioneer Dr. To Danville Dr.	35
South 25th St.	From Treadaway Blvd. to Maple St.	40
South 27th St.	From Brookhollow Dr. to South Treadaway Blvd.	35
	From South Treadaway Blvd. to Abilene Southern RR	40
East South 27th St.	From Abilene Southern RR to Oldham Ln.	50
Airport Blvd.	From State Highway 36 to Lance Dr.	40
Ambler Ave.	From Judge Ely Blvd. to I-20	50
	From Judge Ely Blvd. to Cottonwood St.	45
	From Cottonwood St. to North Danville Dr.	35
Arnold Blvd.	From S. 1st St. to Military Dr.	40
	From Military Dr. to Hartford St.	45
Antilley Rd.	From US 83/84 to 400 feet west of Directors Prkwy.	35
	From 400 feet west of Directors Prkwy. to west City limits	45
Barrow St.	From S. 7th St. to S. 27th St.	35
Bentley St.	From Lytle Way to Loop 322	40
Buffalo Gap Rd.	From Sayles Blvd. to South 27th St.	35
	From South 27th St. to 300 feet south of Stonecrest Dr.	40
	From 300 feet south of Stonecrest Dr. to 800 feet south of Antilley Rd.	45
	From 800 feet south of Antilley Rd. to Catclaw Creek	50
	From Catclaw Creek to south City limits	55
Butternut St.	From South 1st St. to South Treadaway Blvd.	35
Beltway South	From west City limits to east City limits	55
Catclaw Drive	From S. Clack to Cedar Run Rd.	35

	From Cedar Run Rd. to Rebecca Ln.	40
Clack St., North	From North 10th St. to West Stamford St.	45
	From West Overland Trail to north City limits	45
Clack St., South	From South 7th St. to Hartford St.	45
	From Hartford St. to South 14th St.	40
	From South 14th St. to U.S. 83/84	45
Corsicana Ave.	From alley south of Pueblo Dr. to alley north of Benbrook St.	35
Danville Dr., North	From North 10th St. to West Stamford St.	45
	From West Overland Trail to north City limits	45
Danville Dr., South	From Treadaway Blvd. to Fairmount St.	45
	From Fairmount St. to a point 500 feet south of Steffens St.	40
Dub Wright Blvd.	From US 277 to 1,000 feet south of Jennings Dr.	55
	From 1,000 feet south of Jennings Dr. to Hartford St.	50
East Lake Rd.	From SH 351 to north City limits	55
	SH 351 to Musgrave Blvd.	40
Expo Dr.	From ES 11th St. to 500 feet south of Lytle Way	35
Expo Dr.	From 500 feet south of Lytle Way to Loop 322	40
Five Points Prkwy.	From Fulwiler Rd. to Arnold Blvd.	35
FM 3438	From I-20 to S. 1st St. (US 84)	50
Fulwiler Road		50
Grape St.	From North 1st St. to Pine St.	35
Hardison Ln.	From Maple St. to Oldham Ln. (FM 1750)	40
Hardwick Rd.	From Antilley Rd. to Beltway South (FM 707)	45
Hartford St.	From Corsicana Ave. to Dub Wright Blvd.	40
Highland Ave.	From South 20th Street to Buffalo Gap Rd.	35

Industrial Blvd.	From Danville Dr. to Treadaway Blvd.	40
	From Loop 322 to Oldham Lane	45
	From Oldham Lane to Georgetown Dr.	40
	From Treadaway Blvd. to Loop 322	50
Judge Ely Blvd.	From E.N. 10th St. to E.N. 16th St.	40
	From Stamford St. to E.N. 16th St.	45
	From E.N. 10th St. to E. Hwy. 80	40
	From E. Hwy. 80 to East South 11th St.	45
Leggett Dr.	From North 1st St. to Elm Creek	35
Loop 322 (Jake Roberts F'way)	From east property line of South Treadaway Blvd. to East Stamford St.	55
Lytle Way	From East South 11th St. to Loop 322	40
Maple St.	From East South 11th St. to east South 27th St.	40
	From East South 27th St. to Loop 322	50
	Loop 322 to 500 1500 feet north of Colony Hill Rd.	50
	500 1500 feet north of Colony Hill Rd. to Beltway South	40
Military Dr.	From Chapel Hill Rd. to west City limits	45
Mockingbird Blvd.	From South 3rd St. to North 3rd St.	35
Mockingbird Lane	From South 3rd St. to South 7th St.	35
	From North 3rd St. to Vogel Ave.	35
Musgrave Blvd.	East Lake Road to Scottish Road	35
Old Anson Rd.	From Ambler Ave. to I-20	40
	From I-20 to Winters Freeway	45
Oldham Ln.	From E.S. 11th St. to Berry Lane	45
	From Berry Ln. to 200 ft. south of Cornell Dr.	50

	From 200 ft. south of Cornell Dr. to 1,250 ft. north of City limits	55
	From 1,250 ft. north of City limits to south City limits	60
Overland Trail, East	From FW&D RR to east City limits	45
Overland Trail, West	From entrance ramp west of Shirley Rd. to North Clack St.	45
	From entrance ramp west of Shirley Rd. to west City limits	55
	From N. Danville Dr. to Old Anson Rd.	45
Pine St.	From North 6th St. to Lowden St.	35
	From Lowden St. to Huckleberry Ln.	45
	From Huckleberry Ln. to north City limits	55
Pioneer Dr.	From North 1st St. to North 10th St.	40
	From South 1st St. to South 14th St.	35
Rebecca Ln.	From Buffalo Gap Rd. to Catclaw Dr.	40
	From Catclaw Dr. to 1,000 feet west of Catclaw Dr.	45
	From 1,000 feet west of Catclaw Dr. to U.S. 277	55
Ridgemont Dr.	From Clack St. to Rebecca Ln.	35
SH 36	From Jake Roberts Freeway to south City limits	55
SH 351	From I-20 to 0.1 mile east of East Lake Rd.	50
	From 0.1 mile of East Lake Rd. to east City limits	55
Sayles Blvd.	From South 1st St. to Industrial Blvd.	35
Southwest Dr.	From Brookhollow Dr. to S. Clack St.	35
	From Clack St. to 1,000 feet northeast of Sharon Rd.	40
	From 1,000 feet northeast of Sharon Road to 200 feet southwest of Elm Creek	45
	From 200 feet southwest of Elm Creek to Rebecca Lane	55
Stamford St., East	From FW&D RR to east City limits	45
Stamford St., West	From exit ramp west of Shirley Rd. to west City limits	55

	From North Clack St. to exit ramp west of Shirley Rd.	45
	From Old Anson Rd. to Danville Dr.	45
T & P Lane	From E. Hwy. 80 to E.S. 11th St.	35
Texas Ave.	From U.S. 277 to Denton St.	35
	From Denton St. to Corsicana Ave.	40
	From Corsicana Ave. to Dub Wright Blvd.	45
Transformer Trail	From Wise St. to T & P R.R.	40
Treadaway Blvd.	From North 4th St. to Pine St.	40
	From South 3rd St. to South 11th St.	40
	From South 11th St. to South 32nd St.	45
	From South 32nd St. to 500 feet south of Executive Dr.	50
	From 500 feet south of Executive Dr. to south City limits	55
E. Hwy. 80	From Judge Ely Blvd. to 400 feet west of Cockerell St.	40
	From Judge Ely Blvd. to Northway Dr. (eastbound)	55
	From east City limits to Northway Dr.	55
	From Northway Dr. to Judge Ely Blvd. (westbound)	45
U.S. 277	From Danville Dr. to Texas Ave.	40
	From Texas Ave. to 200 feet south of Twilight Tr.	45
	From 200 feet south of Twilight Tr. to south City limits	55
Vogel Avenue	From Old Anson Rd. to Mockingbird Lane	35
Waldrop Drive	Hardwick Rd. to Clack St.	40
West Lake Rd.	From Ambler to 1,000 feet north	40
	From 1,000 feet north of Ambler Ave. to Anson Ave.	50
	From Anson Ave. to Stamford St.	40
	From Stamford St. to 500 feet north of Trailway Dr.	50

	From 500 feet north of Trailway Dr. to north City limits	55
Willis St.	From North 1st St. to North 12th St.	35
Zoo Lane	From Judge Ely Blvd. to Loop 322	40

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 18, “MOTOR VEHICLES AND TRAFFIC,” ARTICLE XIII, “SCHEDULES,” SECTION 18-285, “INCREASED SPEED LIMITS,” OF THE ABILENE MUNICIPAL CODE, BY AMENDING CERTAIN SECTIONS AS SET OUT BELOW; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING A PENALTY

WHEREAS, the City of Abilene has installed a school zone on Maple Street in the vicinity of Colony Hill Road; and

WHEREAS, the City of Abilene has evaluated and recommends modifying existing speed limits to accommodate the school zone; and

WHEREAS, the City Code of Ordinance provides for increased speed limits in City Limits; and

WHEREAS, there is a need to amend the City Code of Ordinances to implement the recommended changes to the speed limit on Oldham Lane.

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

PART 1: That Chapter 18, Article XIII, Section 18-285, “Increased Speed Limits,” of the Abilene Municipal Code be amended as set out in Exhibit “A”, attached hereto and made a part of this ordinance for all purposes.

PART 2: That if any provisions of any section of this ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or sections of this ordinance, which shall remain in full force or effect.

PART 3: That any persons violating any of the provisions of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine in accordance with Chapter 1 (Section 1-9) of this Code. 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 FIRST READING this 27th day of March 2025.

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 6th day of April, 2025, the same being more than 24 hours prior to a public hearing being held in the Council Chamber of City Hall in Abilene, Texas, at 8:30 a.m. on the 10th day of April, 2025, to permit the public to be heard.

PASSED ON SECOND AND FINAL READING this 10th day of April 2025.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

Exhibit A

Sec. 18-285. - Increased speed limits.

In accordance with the terms of this chapter and when signs are erected giving notice thereof, the prima facie speed limits shall be as set forth in this schedule upon those streets or portions of streets named herein and at all times unless otherwise specifically provided:

Street	Extent	Speed (mph)
North 1st St.	From Orange St. to Grape St.	35
	From Grape St. to Main St.	40
South 1st St.	From Treadaway Blvd. to Grape St.	35
	From Grape St. to Leggett Dr.	40
	From Leggett Dr. to Danville Dr.	45
	From Danville Dr. to west City limits	55
North 6th St.	From Shelton St. to Elm Creek	35
South 7th St.	From Pioneer Dr. to Corsicana Ave.	35
	From Corsicana Ave. to Arnold Blvd.	40
East North 10th St.	From FW&D RR to Kenwood Dr.	40
	From Kenwood Dr. to Loop 322	45
North 10th St.	From Treadaway Blvd. to FW&D RR	35
	From Westmoreland St. to North Clack St.	35
	From Clack St. to Wall St.	40
South 11th St.	From South Treadaway Blvd. to Abilene Southern RR	35
East South 11th St.	From Abilene Southern RR to Lytle Acres Dr.	40
	From Lytle Acres Dr. to Judge Ely Blvd.	45
	From Judge Ely Blvd. to Jake Roberts Freeway	55

South 14th St.	From Treadaway Blvd. to Hollis Dr.	35
	From Hollis Dr. to 500 feet west of Pioneer Dr.	40
	From 500 feet west of Pioneer Dr. To Danville Dr.	35
South 25th St.	From Treadaway Blvd. to Maple St.	40
South 27th St.	From Brookhollow Dr. to South Treadaway Blvd.	35
	From South Treadaway Blvd. to Abilene Southern RR	40
East South 27th St.	From Abilene Southern RR to Oldham Ln.	50
Airport Blvd.	From State Highway 36 to Lance Dr.	40
Ambler Ave.	From Judge Ely Blvd. to I-20	50
	From Judge Ely Blvd. to Cottonwood St.	45
	From Cottonwood St. to North Danville Dr.	35
Arnold Blvd.	From S. 1st St. to Military Dr.	40
	From Military Dr. to Hartford St.	45
Antilley Rd.	From US 83/84 to 400 feet west of Directors Prkwy.	35
	From 400 feet west of Directors Prkwy. to west City limits	45
Barrow St.	From S. 7th St. to S. 27th St.	35
Bentley St.	From Lytle Way to Loop 322	40
Buffalo Gap Rd.	From Sayles Blvd. to South 27th St.	35
	From South 27th St. to 300 feet south of Stonecrest Dr.	40
	From 300 feet south of Stonecrest Dr. to 800 feet south of Antilley Rd.	45
	From 800 feet south of Antilley Rd. to Catclaw Creek	50
	From Catclaw Creek to south City limits	55
Butternut St.	From South 1st St. to South Treadaway Blvd.	35
Beltway South	From west City limits to east City limits	55
Catclaw Drive	From S. Clack to Cedar Run Rd.	35

	From Cedar Run Rd. to Rebecca Ln.	40
Clack St., North	From North 10th St. to West Stamford St.	45
	From West Overland Trail to north City limits	45
Clack St., South	From South 7th St. to Hartford St.	45
	From Hartford St. to South 14th St.	40
	From South 14th St. to U.S. 83/84	45
Corsicana Ave.	From alley south of Pueblo Dr. to alley north of Benbrook St.	35
Danville Dr., North	From North 10th St. to West Stamford St.	45
	From West Overland Trail to north City limits	45
Danville Dr., South	From Treadaway Blvd. to Fairmount St.	45
	From Fairmount St. to a point 500 feet south of Steffens St.	40
Dub Wright Blvd.	From US 277 to 1,000 feet south of Jennings Dr.	55
	From 1,000 feet south of Jennings Dr. to Hartford St.	50
East Lake Rd.	From SH 351 to north City limits	55
	SH 351 to Musgrave Blvd.	40
Expo Dr.	From ES 11th St. to 500 feet south of Lytle Way	35
Expo Dr.	From 500 feet south of Lytle Way to Loop 322	40
Five Points Prkwy.	From Fulwiler Rd. to Arnold Blvd.	35
FM 3438	From I-20 to S. 1st St. (US 84)	50
Fulwiler Road		50
Grape St.	From North 1st St. to Pine St.	35
Hardison Ln.	From Maple St. to Oldham Ln. (FM 1750)	40
Hardwick Rd.	From Antilley Rd. to Beltway South (FM 707)	45
Hartford St.	From Corsicana Ave. to Dub Wright Blvd.	40
Highland Ave.	From South 20th Street to Buffalo Gap Rd.	35

Industrial Blvd.	From Danville Dr. to Treadaway Blvd.	40
	From Loop 322 to Oldham Lane	45
	From Oldham Lane to Georgetown Dr.	40
	From Treadaway Blvd. to Loop 322	50
Judge Ely Blvd.	From E.N. 10th St. to E.N. 16th St.	40
	From Stamford St. to E.N. 16th St.	45
	From E.N. 10th St. to E. Hwy. 80	40
	From E. Hwy. 80 to East South 11th St.	45
Leggett Dr.	From North 1st St. to Elm Creek	35
Loop 322 (Jake Roberts F'way)	From east property line of South Treadaway Blvd. to East Stamford St.	55
Lytle Way	From East South 11th St. to Loop 322	40
Maple St.	From East South 11th St. to east South 27th St.	40
	From East South 27th St. to Loop 322	50
	Loop 322 to 1500 feet north of Colony Hill Rd.	50
	1500 feet north of Colony Hill Rd. to Beltway South	40
Military Dr.	From Chapel Hill Rd. to west City limits	45
Mockingbird Blvd.	From South 3rd St. to North 3rd St.	35
Mockingbird Lane	From South 3rd St. to South 7th St.	35
	From North 3rd St. to Vogel Ave.	35
Musgrave Blvd.	East Lake Road to Scottish Road	35
Old Anson Rd.	From Ambler Ave. to I-20	40
	From I-20 to Winters Freeway	45
Oldham Ln.	From E.S. 11th St. to Berry Lane	45
	From Berry Ln. to 200 ft. south of Cornell Dr.	50

	From 200 ft. south of Cornell Dr. to 1,250 ft. north of City limits	55
	From 1,250 ft. north of City limits to south City limits	60
Overland Trail, East	From FW&D RR to east City limits	45
Overland Trail, West	From entrance ramp west of Shirley Rd. to North Clack St.	45
	From entrance ramp west of Shirley Rd. to west City limits	55
	From N. Danville Dr. to Old Anson Rd.	45
Pine St.	From North 6th St. to Lowden St.	35
	From Lowden St. to Huckleberry Ln.	45
	From Huckleberry Ln. to north City limits	55
Pioneer Dr.	From North 1st St. to North 10th St.	40
	From South 1st St. to South 14th St.	35
Rebecca Ln.	From Buffalo Gap Rd. to Catclaw Dr.	40
	From Catclaw Dr. to 1,000 feet west of Catclaw Dr.	45
	From 1,000 feet west of Catclaw Dr. to U.S. 277	55
Ridgemont Dr.	From Clack St. to Rebecca Ln.	35
SH 36	From Jake Roberts Freeway to south City limits	55
SH 351	From I-20 to 0.1 mile east of East Lake Rd.	50
	From 0.1 mile of East Lake Rd. to east City limits	55
Sayles Blvd.	From South 1st St. to Industrial Blvd.	35
Southwest Dr.	From Brookhollow Dr. to S. Clack St.	35
	From Clack St. to 1,000 feet northeast of Sharon Rd.	40
	From 1,000 feet northeast of Sharon Road to 200 feet southwest of Elm Creek	45
	From 200 feet southwest of Elm Creek to Rebecca Lane	55
Stamford St., East	From FW&D RR to east City limits	45
Stamford St., West	From exit ramp west of Shirley Rd. to west City limits	55

	From North Clack St. to exit ramp west of Shirley Rd.	45
	From Old Anson Rd. to Danville Dr.	45
T & P Lane	From E. Hwy. 80 to E.S. 11th St.	35
Texas Ave.	From U.S. 277 to Denton St.	35
	From Denton St. to Corsicana Ave.	40
	From Corsicana Ave. to Dub Wright Blvd.	45
Transformer Trail	From Wise St. to T & P R.R.	40
Treadaway Blvd.	From North 4th St. to Pine St.	40
	From South 3rd St. to South 11th St.	40
	From South 11th St. to South 32nd St.	45
	From South 32nd St. to 500 feet south of Executive Dr.	50
	From 500 feet south of Executive Dr. to south City limits	55
E. Hwy. 80	From Judge Ely Blvd. to 400 feet west of Cockerell St.	40
	From Judge Ely Blvd. to Northway Dr. (eastbound)	55
	From east City limits to Northway Dr.	55
	From Northway Dr. to Judge Ely Blvd. (westbound)	45
U.S. 277	From Danville Dr. to Texas Ave.	40
	From Texas Ave. to 200 feet south of Twilight Tr.	45
	From 200 feet south of Twilight Tr. to south City limits	55
Vogel Avenue	From Old Anson Rd. to Mockingbird Lane	35
Waldrop Drive	Hardwick Rd. to Clack St.	40
West Lake Rd.	From Ambler to 1,000 feet north	40
	From 1,000 feet north of Ambler Ave. to Anson Ave.	50
	From Anson Ave. to Stamford St.	40
	From Stamford St. to 500 feet north of Trailway Dr.	50

	From 500 feet north of Trailway Dr. to north City limits	55
Willis St.	From North 1st St. to North 12th St.	35
Zoo Lane	From Judge Ely Blvd. to Loop 322	40

Ordinance (Final Reading): Amending Chapter 18, “Motor Vehicles and Traffic,” Article XIII, “Schedules,” Section 18-285, “Increased Speed Limits” of the Abilene Municipal Code

(Max Johnson)





Amending Chapter 18 of the Abilene Municipal Code

- Modifies speed limit on Maple Street to accommodate the school zone for Wylie East Elementary
 - New speed limit along Maple Street changes to 40 mph, 1500 feet north of Colony Hills Parkway
 - 40 mph speed limit continues from this location to Beltway South (FM 707)
- Speed limit modification allows for appropriate speed reduction for school zone
- When flashing, traffic along Maple Street slows from 40 mph to the school zone at 25 mph





Amending Chapter 18 of the Abilene Code of Ordinances

Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Mindy Patterson, City Manager

FROM: Max Johnson, Director of Public Works

SUBJECT: **27. Ordinance (Final Reading):** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Chapter 18, "Motor Vehicles and Traffic," Article XIII, "Schedules," Section 18-286, "Decreased Speed Limits-School Zones," of the Abilene Municipal Code (Max Johnson)

GENERAL INFORMATION

The Ordinance Amendment modifies existing school zones surrounding Wylie East Elementary and Wylie East Jr. High Schools. The school zones on Colony Hill Road are separated between the two (2) schools. For Wylie East Elementary along Colony Hill Road, the new school zone boundaries are Maple Street and Connor Road. Along Maple Street, the boundaries for the school zone for Wylie East Elementary are 500 feet north of Colony Hill Road and Carriage Hills Parkway. For Wylie East Junior High, the school zone on Colony Hill Road extends from Wildflower Way east to the City Limits.

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

1. Redlline_Ord_Amend_Wylie Elem and Jr High School Zones 3-19-2025
2. Clean_Ord_Amend_Wylie Elem and Jr High School Zones 3-19-2025
3. Wylie Elem and Jr High School Zones Presentation 3-31-2025

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 18, “MOTOR VEHICLES AND TRAFFIC,” ARTICLE XIII, “SCHEDULES,” SECTION 18-286, “DECREASED SPEED LIMITS-SCHOOL ZONES,” OF THE ABILENE MUNICIPAL CODE, BY AMENDING CERTAIN SECTIONS AS SET OUT BELOW; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING A PENALTY

WHEREAS, an engineering study has resulted in a recommendation for amending the existing school zones for Wylie East Elementary and Wylie East Junior High schools; and

WHEREAS, the City Code of Ordinance provides for decreased speed limits for established school zones; and

WHEREAS, there is a need to amend the City Code of Ordinances to implement the engineering recommended school zone additions.

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

PART 1: That Chapter 18, Article XIII, Section 18-286 of the Abilene Municipal Code be amended as set out in Exhibit “A,” attached hereto and made a part of this ordinance for all purposes.

PART 2: That if any provisions of any section of this ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or sections of this ordinance, which shall remain in full force or effect.

PART 3: That any persons, firm, or corporation violating any of the provisions of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine in accordance with Chapter 1 (Section 1-9) of this Code. Each day such violation shall continue or be permitted to continue, shall be deemed a separate offense. 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 FIRST READING this 27th day of March 2025.

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 6th day of April, 2025, the same being more than 24 hours prior to a public hearing being held in the Council Chamber of City Hall in Abilene, Texas, at 8:30 a.m. on the 10th day of April, 2025, to permit the public to be heard.

PASSED ON SECOND AND FINAL READING this 10th day of April 2025.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

Exhibit A

Sec. 18-286. Decreased speed limits-School zones.

- (b) In accordance with the provisions of this chapter, and when traffic-control devices or signs are erected giving notice thereof, the prima facie speed limit shall be twenty-five (25) miles per hour for hours designated on school days, where school signs are posted or at any time when electrical control devices are in operation, on the following streets or portions of streets:

School	Street	Extent
Wylie East Elementary	Colony Hill Road	From Maple Street, east to the City Limits Connor Road.
Wylie East Elementary	Maple Street	From 500 feet north of Colony Hill Road to Carriage Hills Parkway
Wylie East Junior High	Colony Hill Road	From Wildflower Way, east to City Limits

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 18, “MOTOR VEHICLES AND TRAFFIC,” ARTICLE XIII, “SCHEDULES,” SECTION 18-286, “DECREASED SPEED LIMITS-SCHOOL ZONES,” OF THE ABILENE MUNICIPAL CODE, BY AMENDING CERTAIN SECTIONS AS SET OUT BELOW; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING A PENALTY

WHEREAS, an engineering study has resulted in a recommendation for amending the existing school zones for Wylie East Elementary and Wylie East Junior High schools; and

WHEREAS, the City Code of Ordinance provides for decreased speed limits for established school zones; and

WHEREAS, there is a need to amend the City Code of Ordinances to implement the engineering recommended school zone additions.

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

PART 1: That Chapter 18, Article XIII, Section 18-286 of the Abilene Municipal Code be amended as set out in Exhibit “A,” attached hereto and made a part of this ordinance for all purposes.

PART 2: That if any provisions of any section of this ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or sections of this ordinance, which shall remain in full force or effect.

PART 3: That any persons, firm, or corporation violating any of the provisions of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine in accordance with Chapter 1 (Section 1-9) of this Code. Each day such violation shall continue or be permitted to continue, shall be deemed a separate offense. 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 FIRST READING this 27th day of March 2025.

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 6th day of April, 2025, the same being more than 24 hours prior to a public hearing being held in the Council Chamber of City Hall in Abilene, Texas, at 8:30 a.m. on the 10th day of April, 2025, to permit the public to be heard.

PASSED ON SECOND AND FINAL READING this 10th day of April 2025.

ATTEST:

CITY SECRETARY

MAYOR

APPROVED:

CITY ATTORNEY

Exhibit A

Sec. 18-286. Decreased speed limits-School zones.

- (b) In accordance with the provisions of this chapter, and when traffic-control devices or signs are erected giving notice thereof, the prima facie speed limit shall be twenty-five (25) miles per hour for hours designated on school days, where school signs are posted or at any time when electrical control devices are in operation, on the following streets or portions of streets:

School	Street	Extent
Wylie East Elementary	Colony Hill Road	From Maple Street, to Connor Road.
Wylie East Elementary	Maple Street	From 500 feet north of Colony Hill Road to Carriage Hills Parkway
Wylie East Junior High	Colony Hill Road	From Wildflower Way, east to City Limits

Ordinance (Final Reading): Amending Chapter 18, “Motor Vehicles and Traffic,” Article XIII, “Schedules,” Section 18-286, “Decreased Speed Limits-School Zones” of the Abilene Municipal Code

(Max Johnson)

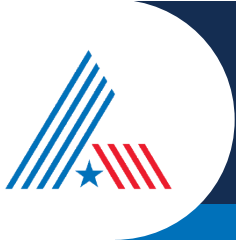




Amending Chapter 18 of the Abilene Municipal Code

- Modifies existing school zone for Wylie East Elementary on both Colony Hill Road and Maple Street
 - For Colony Hill, school zone from Maple Street to Connor Road
 - For Maple Street, school zone is 500 feet north of Colony Hill Road to Carriage Hills Parkway
- Adds separate school zone for Wylie East Junior High on Colony Hill Road
 - School zone from Wildflower Way, east to City Limits





Amending Chapter 18 of the Abilene Code of Ordinances

Questions?





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Honorable Mayor & Members of the City Council

FROM: Shawna Atkinson, City Secretary

SUBJECT: **28. Ordinance (Final Reading):** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Chapter 28, "Solicitations", of the Code of Ordinances, Article II - "Permit", Section 28-21 "Denial" and Section 28-22 "Revocation" *(Shawna Atkinson)*

GENERAL INFORMATION

Chapter 28 of the Code of Ordinances deals with solicitation permits. Currently, the section reads that an applicant be denied "because of a conviction of a felony, or a misdemeanor if the crime is directly related to the fraudulent or deceitful conduct of a solicitor or solicitor's business..." The City Secretary's Office would like to amend this to allow for denial and revocation due to deferred adjudication as well.

Language was changed from the first reading to include "If the person has completed deferred adjudication, and the crime has been dismissed, then the person's deferred adjudication shall not result in denial of the permit."

SPECIAL CONSIDERATIONS

None

FUNDING/FISCAL IMPACT

None

STAFF RECOMMENDATION

Approval of the Ordinance

BOARD OR COMMISSION RECOMMENDATION

N/A

ATTACHMENTS:

1. Solicitation Ordinance - Redline 040325
2. Solicitation Ordinance - clean
3. Amend Solicitation Ordinance Permit

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 28 “SOLICITATIONS,” ARTICLE II, “PERMIT,” SECTION 28-21 “DENIAL” & SECTION 28-22 “REVOCATION” OF THE CODE OF THE CITY OF ABILENE, PROVIDING A SEVERABILITY CLAUSE; DECLARING A PENALTY; AND CALLING FOR A PUBLIC HEARING.

WHEREAS, the protection of Abilene citizens is paramount when granting a permit to an person for door-to-door solicitation, and persons who pose a threat to public safety should be regulated regarding granting such a permit to solicit; and

WHEREAS, the City’s current ordinance regulating door-to-door solicitation regulates “canvassing”, “solicitation”, and “peddling”, thus basing its regulation of protected speech on the kind of message conveyed by such protected speech; and

WHEREAS, the purposes of Chapter 28 of the Code of Ordinances, namely the protection of citizens from criminal activity, uninvited solicitors, and protection of the public health, safety, and welfare, may be accomplished by amending said chapter; and

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

PART 1: That Chapter 28, “Solicitations,” Article II, “Permit,” Section 28-21, “Denial,” and Section 28-22, “Revocation,” of the Code of Ordinances of the City of Abilene, Texas, are hereby amended as set out in Exhibit A, attached and made a part of this ordinance for all purposes.

PART 2: That if the provisions of any section, subsection, paragraph, subdivision or clause of this ordinance shall be adjudged invalid by a court of competent jurisdiction, such judgment shall not effect or invalidate the remainder of any section, subsection, paragraph, subdivision, or clause of this ordinance.

PART 3: That any person, firm, or corporation violating the provisions of this Ordinance shall be deemed to have committed a misdemeanor, and upon conviction thereof shall be fined in accordance with Chapter 1 (Section 1-9) of this Code.

PASSED ON FIRST READING this 27th day of March, 2025.

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 6th day of April, 2025, the same being more than 24 hours prior to a public hearing being held in the Council Chamber of City Hall in Abilene, Texas, at 8:30 a.m. on the 10th day of April, 2025, to permit the

public to be heard. Said Ordinance, being a penal ordinance, becomes effective ten (10) days after its publication 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, 2025.

ATTEST:

CITY SECRETARY

MAYOR

CITY ATTORNEY

Exhibit A

Sec. 28-21 Denial.

An application for permit may be denied to a person under this article for the following reasons.

- (a) Because of a person's conviction or deferred adjudication of a felony, or misdemeanor if the crime directly relates to the fraudulent or deceitful conduct of a solicitor or solicitor's business or results from an assault against person. If the person has completed deferred adjudication, and the crime has been dismissed, then the person's deferred adjudication shall not result in denial of the permit.
- (b) An investigation reveals that the applicant falsified information on the application.
- (c) The applicant is a registered sex offender.
- (d) The applicant has had a permit revoked for any reason within the past three (3) years.

Sec. 28.22. Revocation.

- (a) Permits issued under the provision of this article may be revoked for any of the following causes by an official of the City of Abilene:
 - (1) Fraud, misrepresentation or false statement contained in the application for permit.
 - (2) Fraud, misrepresentation or false statement made in the course of carrying on his business.
 - (3) Any violation of this chapter.
 - (4) Conviction or deferred adjudication of a felony, or of a misdemeanor ~~or any felony~~ if the crime directly relates to the conduct of the business. If the person has completed deferred adjudication, and the crime has been dismissed, then the person's deferred adjudication shall not result in revocation of the permit.
 - (5) Conducting the business of solicitation in an unlawful manner, or in such a manner as to constitute a breach of the peace or to constitute a menace to the health, safety, and general welfare of the public.
- (b) Notice of revocation of a permit shall be given verbally or in writing and specify the grounds of the revocation.
- (c) When the solicitor receives notice that their permit has been revoked, they shall immediately surrender their permit to the revoking official.

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 28 “SOLICITATIONS,” ARTICLE II, “PERMIT,” SECTION 28-21 “DENIAL” & SECTION 28-22 “REVOCATION” OF THE CODE OF THE CITY OF ABILENE, PROVIDING A SEVERABILITY CLAUSE; DECLARING A PENALTY; AND CALLING FOR A PUBLIC HEARING.

WHEREAS, the protection of Abilene citizens is paramount when granting a permit to an person for door-to-door solicitation, and persons who pose a threat to public safety should be regulated regarding granting such a permit to solicit; and

WHEREAS, the City’s current ordinance regulating door-to-door solicitation regulates “canvassing”, “solicitation”, and “peddling”, thus basing its regulation of protected speech on the kind of message conveyed by such protected speech; and

WHEREAS, the purposes of Chapter 28 of the Code of Ordinances, namely the protection of citizens from criminal activity, uninvited solicitors, and protection of the public health, safety, and welfare, may be accomplished by amending said chapter; and

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

PART 1: That Chapter 28, “Solicitations,” Article II, “Permit,” Section 28-21, “Denial,” and Section 28-22, “Revocation,” of the Code of Ordinances of the City of Abilene, Texas, are hereby amended as set out in Exhibit A, attached and made a part of this ordinance for all purposes.

PART 2: That if the provisions of any section, subsection, paragraph, subdivision or clause of this ordinance shall be adjudged invalid by a court of competent jurisdiction, such judgment shall not effect or invalidate the remainder of any section, subsection, paragraph, subdivision, or clause of this ordinance.

PART 3: That any person, firm, or corporation violating the provisions of this Ordinance shall be deemed to have committed a misdemeanor, and upon conviction thereof shall be fined in accordance with Chapter 1 (Section 1-9) of this Code.

PASSED ON FIRST READING this 27th day of March, 2025.

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 6th day of April, 2025, the same being more than 24 hours prior to a public hearing being held in the Council Chamber of City Hall in Abilene, Texas, at 8:30 a.m. on the 10th day of April, 2025, to permit the

public to be heard. Said Ordinance, being a penal ordinance, becomes effective ten (10) days after its publication 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, 2025.

ATTEST:

CITY SECRETARY

MAYOR

CITY ATTORNEY

Exhibit A

Sec. 28-21 Denial.

An application for permit may be denied to a person under this article for the following reasons.

- (a) Because of a person's conviction or deferred adjudication of a felony, or misdemeanor if the crime directly relates to the fraudulent or deceitful conduct of a solicitor or solicitor's business or results from an assault against person. If the person has completed deferred adjudication, and the crime has been dismissed, then the person's deferred adjudication shall not result in denial of the permit.
- (b) An investigation reveals that the applicant falsified information on the application.
- (c) The applicant is a registered sex offender.
- (d) The applicant has had a permit revoked for any reason within the past three (3) years.

Sec. 28.22. Revocation.

- (a) Permits issued under the provision of this article may be revoked for any of the following causes by an official of the City of Abilene:
 - (1) Fraud, misrepresentation or false statement contained in the application for permit.
 - (2) Fraud, misrepresentation or false statement made in the course of carrying on his business.
 - (3) Any violation of this chapter.
 - (4) Conviction or deferred adjudication of a felony, or a misdemeanor if the crime directly relates to the conduct of the business. If the person has completed deferred adjudication, and the crime has been dismissed, then the person's deferred adjudication shall not result in revocation of the permit.
 - (5) Conducting the business of solicitation in an unlawful manner, or in such a manner as to constitute a breach of the peace or to constitute a menace to the health, safety, and general welfare of the public.
- (b) Notice of revocation of a permit shall be given verbally or in writing and specify the grounds of the revocation.
- (c) When the solicitor receives notice that their permit has been revoked, they shall immediately surrender their permit to the revoking official.

AMEND SOLICITATION ORDINANCE PERMIT REQUIREMENTS





**City Council
Agenda Memo**

City Council Meeting Date: 4/10/2025

TO: Honorable Mayor & Members of City Council

FROM: Stanley Smith, City Attorney

SUBJECT: 29. 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. 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
2. 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
3. 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
4. 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
5. 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
6. Richard Scheriger, et al. v. City of Abilene; Cause No. CV33253, In the 90th Judicial District Court, Stephens County, Texas, filed April 21, 2023
7. The Woodlands Pride, Inc., et al. v. Ken Paxton, Attorney General of Texas, et al., Case No. 4:23-cv-02847, In the United States District Court, Southern District of Texas, Houston Division, filed August 2, 2023
8. PFAS Litigation
9. Ginger Robertson v. City of Abilene and Abilene Zoological Society; Cause No. 13179-D, In the 350th Judicial District Court, Taylor County, Texas; filed December 5, 2023
10. City of Dallas, et al, v. Disney DTC, LLC, et al., Cause No. DC-22-09128, In the 14th Judicial District Court, Dallas County, Texas, filed August 3, 2022
11. Patricia Anderson v. City of Abilene; Cause No. 51867-A, In the 42nd Judicial District Court, Taylor County, Texas; filed March 1, 2024

12. Mary Lou Gonzales v. City of Abilene, Board of Building Standards; Cause No. 29156-B; In the District Court, 104th Judicial District, Taylor County, Texas; filed April 10, 2024

13. CWS Investments, Inc. v. City of Abilene, City of Abilene Board of Building Standards; Cause No. 52138-A, In the 42nd Judicial District Court, Taylor County, Texas, filed March 25, 2025

B. 551.072 (Deliberations about Real Property)

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)

SPECIAL CONSIDERATIONS

FUNDING/FISCAL IMPACT

STAFF RECOMMENDATION

BOARD OR COMMISSION RECOMMENDATION

ATTACHMENTS:

None