City of Abilene
City Council Agenda

Brian Yates, Mayor Pro-tem
Blaise Regan, Deputy Mayor Pro-tem
Shane Price, Council Member
Lynn Beard, Council Member
Emily Crawford, City Manager

Weldon Hurt, Mayor

Miguel Espinoza, Council Member
Travis Craver, Council Member
Stanley Smith, City Attorney
Shawna Atkinson, City Secretary

Notice is hereby given of a meeting of the City Council of City of Abilene to be held on April 9, 2026 at 8:30 .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. Deputy Mayor Pro-tem Blaise Regan

PLEDGE TO THE UNITED STATES FLAG AND THE TEXAS FLAG

PRESENTATIONS, RECOGNITIONS, PROCLAMATIONS AND ANNOUNCEMENTS

2. **Proclamation:**

- Parkinson's Awareness Month
- Safe Digging Month

CONSENT AGENDA AND PUBLIC COMMENTS

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

After the Council Members have requested any item on the consent Agenda be considered separately, the public comment period will be held. The public comment section of the consent agenda allows members of the public to present any ideas or information to the City Council and staff, and also allows for public comment on the consent agenda items not otherwise pulled for separate consideration. Neither the City

Council nor staff will engage in discussion with the public during the public comments unless the item is listed on the Council agenda.

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

3. **Minutes:** Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Regular Meeting Held on March 26, 2026, and the Special Meeting Held on April 1, 2026 ***(Shawna Atkinson)***
4. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Approval of the Investment Policy ***(Marjorie Knight)***
5. **Resolution:** Receive a Report, Hold a Discussion and Take Action on the Expenditure of General Fund FY 25 Fund Balance in Excess of the Three-Month Reserve Requirement ***(Marjorie Knight)***
6. **Resolution:** Receive a Report, Hold a Discussion and Take Action on Accepting the Annual Comprehensive Financial Report for the Fiscal Year Ending September 30, 2025 ***(Marjorie Knight)***
7. **Resolution:** Receive a Report, Hold a Discussion, and Take Action on Awarding Bid# CB-2627 Workzone Project N9 to Bontke Brothers Construction Co., Inc. ***(Max Johnson)***
8. **Resolution:** Receive a Report, Hold a Discussion, and Take Action on Awarding Bid# CB-2628 Workzone S4 Seal Coat Project to Bontke Brothers Construction Co., Inc. ***(Max Johnson)***
9. **Resolution:** Receive a Report, Hold a Discussion, and Take Action on Awarding Professional Services Contract to Jacob Martin, LLC, for design of Griffith Rd. Section II ***(Max Johnson)***
10. **Resolution:** Receive a Report, Hold a Discussion, and Take Action on Authorizing the City Manager to Approve Library Materials Purchases from Brodart ***(Julee Hammer)***
11. **Resolution:** Receive a Report, Hold a Discussion, and Take Action on Authorizing the City Manager to Enter Into a 5-year Contract with Axon for the Purchase of In-Car and Body-Worn Cameras for the Abilene Police Department ***(Rondell Seratte)***
12. **Resolution**: Receive a Report, Hold a Discussion and Take Action on the Approval of the Acquisition of Amended Professional Services to Assist in the Design, Configuration and Implementation of Network Technologies from Hoover Technology Consulting LLC ***(Troy Swanson)***
13. **Resolution**: Receive a Report, Hold a Discussion and Take Action on the Approval of the Acquisition of Cisco Network Devices and Products from CDW-G ***(Troy Swanson)***
14. **Ordinance (First Reading):** Receive a Report, Hold a Discussion and Take Action on Amending the FY26 Fee Schedule for Non-resident Recreation Center Membership ***(Lesli Andrews)***
15. **Resolution:** Receive a Report, Hold a Discussion and Take Action on entering into an Economic Development agreement with Bin Bros LLC for 1350 and 1338 Mulberry as part of the Rebuild Abi program ***(Tim Littlejohn)***
16. **Ordinance Amendment (First Reading):** Receive a Report, Hold a Discussion and Take Action on the First Reading of an Ordinance Amending Chapter 32 (Water and Sewers) of the Code of Ordinances of the City of Abilene, Texas, to Authorize Sewer Service Outside the City Limits by Written Agreement. ***(Matthew Dane)***

REGULAR AGENDA - ORDINANCES AND PUBLIC HEARINGS - RESOLUTIONS

17. **Ordinance (Final Reading) CUP-2026-04:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From The Owner, To Apply A Conditional Use Permit To A Property To Allow Outdoor Recreational Activities (Pickleball Courts). Located At 1200 Ruswood Dr. ***(Tim Littlejohn)***

18. **Ordinance (Final Reading) Z-2026-08:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request from the Owner to Change the Zoning of Approximately 0.074 Acres from Residential Single Family (RS-6) to General Commercial (GC) Zoning. Located at 1366 Portland Avenue. ***(Tim Littlejohn)***

19. **Ordinance (Final Reading) Z-2026-09:** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request from the Owner to Change the Zoning of Approximately 6.82 Acres from Residential Single-Family (RS-6), Mobile/Manufactured Home (MH), Light Industrial (LI), and General Commercial (GC) to General Commercial (GC) Zoning. Located at 650 N. 18th Street ***(Tim Littlejohn)***

20. **Ordinance (Final Reading):** Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Ordinance 58-2022 and Establishing a New End Date for Tax Increment Reinvestment Zone (TIRZ) #3 District ***(Tim Littlejohn)***

21. **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 28-17 "Issuance"***(Shawna Atkinson)***

EXECUTIVE SESSION

22. **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. Bouldin Pat Crofton v. City of Abilene, Board of Building Standards; Cause No. 52175-A, In the 42nd Judicial Court, Taylor County, Texas; filed May 9, 2025

14. Tracey Freeman v. City of Abilene, Case No. 13596-D; In the District Court of Taylor County, 350th Judicial District, filed on July 8, 2025
15. Victor Lynn Lee v. Erin Stamey, et al., Case No. 5:25-cv-00590-XR; In the United States District Court, Western District of Texas, San Antonio Division; filed May 28, 2025
16. Brennon and Brittany Manske, et al. v. City of Abilene, et al.; Case No. 1:25-cv-00172-H, In the United States District Court, Northern District of Texas, Abilene Division, filed September 5, 2025
17. Kevin Young v. Matthew Clopton; Case No. 1:24-CV-00113-H, In the United States District Court, Northern District of Texas, Abilene Division, filed July 16, 2024
18. Ishmael Jaimes v. City of Abilene; Civil Action No. 1:25-cv-00249-H; In the United States District Court, Northern District of Texas, Abilene Division; filed November 13, 2025
19. Rusty Miller and Jenny Miller, Individually, and as Next Friends of Jayden Miller v. the City of Abilene; Cause No 13773-D, in the 350th Judicial District Court, Taylor County, Texas, filed December 22, 2025
20. Matthew Bishop v. Chris Volirakis, APD; Cause No. SC26-11759J11, In the Justice Court, Precinct 1 Place 1, Taylor County, Texas, filed March 20, 2026

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)
1. 5500 - 5800 Beltway South

RECONVENE

REGULAR AGENDA

23.
Resolution: Receive a Report, Hold a Discussion and Take Action on Appointing Members to Various Boards and Commissions per the City Charter ***(Shawna Atkinson)***

- Senior Citizens Advisory Board
- West Central Texas Municipal Water District Board

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 2nd day of April, 2026, at 4:40 p.m.

Kaitlin Richardson, TRMC

Deputy City Secretary

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Honorable Mayor & Members of City Council**
FROM: **Shawna Atkinson, City Secretary**

ITEM: **3. Minutes: Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Regular Meeting Held on March 26, 2026, and the Special Meeting Held on April 1, 2026** ***(Shawna Atkinson)***

GENERAL INFORMATION
Approval of the Minutes from the Regular Meeting Held on March 26, 2026 and the Special Meeting Held on April 1, 2026

FUNDING/FISCAL IMPACT
None

STAFF AND/OR BOARD RECOMMENDATION
Approval of the Minutes

ATTACHMENTS:
1. 03-26-2026 Minutes - Regular - Morning
2. 04-01-2026 Minutes - Special

BACKUP DOCUMENTATION UPDATED? Yes UPDATED ON: 04/07/2026

CITY COUNCIL MEETING
March 26, 2026 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 26, 2026, at 8:30 a.m. in the Council Chambers, 555 Walnut St. Mayor Weldon Hurt was present and presiding, along with Mayor Pro-tem Brian Yates, Deputy Mayor Pro-tem Blaise Regan, and Councilmembers Shane Price Lynn Beard, Travis Craver, and Miguel Espinoza. Present were City Manager Emily Crawford, City Attorney Stanley Smith, and City Secretary Shawna Atkinson

Mayor Pro-tem Brian Yates led the invocation.

Nellie Hardaway and Mary Liz Alexander, both fifth graders at Austin Elementary, 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

- Dyess Airmen Exceptional Performance Recognition:
  - Master Sergeant Claudio Castillo
  - Captain Alexandra McIntosh
- Proclamations:
  - Emergency Preparedness Month – accepted by Angela Baker from the Office of Emergency Management

PRESENTATION OF CONSENT AGENDA

The Consent Agenda consisted of items 4-19. Items 11 and 13 were pulled for individual consideration.

Item(s) pulled for individual consideration:

- Item 11 – Deputy Mayor Pro-tem Regan
- Item 13 – Deputy Mayor Pro-tem Regan

PUBLIC COMMENTS

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

- Nicholas Mendoza
- Jarrod Crockett
- Samuel Garcia
- Riley Rodriquez
- Anthony Archuleta
- Tammy Fogle

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

CONSENT AGENDA

Mayor Pro-Tem Yates moved to approve the consent agenda, now consisting of items 4-10, 12, and 14-19. Councilmember Craver seconded the motion. Motion carried.

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

4. Minutes: Receive a Report, Hold a Discussion and Take Action on Approving the Minutes from the Regular Meeting Held on March 12, 2026

5. Resolution: Receive a Report, Hold a Discussion, and Take Action to Approve Amendment 2 to the Agreement with Transdev, U.S. for Transit Management Services
[ASSIGNED RESOLUTION NO. 57-2026]

6. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving the Commissioning of Christopher Robin and his Door, Owl and Owl House, Eeyore's House
[ASSIGNED RESOLUTION NO. 58-2026]

7. Resolution: Receive a Report, Hold a Discussion and Take Action on Accepting the Benches in Adamson-Spalding and Clear Fork Bank Storybook Gardens, and Along Cypress Street
[ASSIGNED RESOLUTION NO. 59-2026]

8. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving a Memorandum of Understanding with Abilene Cultural Affairs Council and Adding a Mural to the Sidewalk at Clear Fork Bank Storybook Garden
[ASSIGNED RESOLUTION NO. 60-2026]

9. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving the City Manager to Enter into a Contract with CS Advantage USAA Inc. for the Roof Replacement at Maxwell Municipal Golf Course Clubhouse
[ASSIGNED RESOLUTION NO. 61-2026]

10. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving a Services Contract with Atlas Copco Compressor Services for Maintenance and Repair of Air Compressors at the Hamby Water Reclamation Facility and Hargesheimer Water Treatment Plant
[ASSIGNED RESOLUTION NO. 62-2026]

12. Resolution: Receive a Report, Hold a Discussion and Take Action on Entering into Seven Economic Development Agreements with Thornton Customs Homes as Part of the Rebuild Abi Program
[ASSIGNED RESOLUTION NO. 64-2026]

14. Resolution: Receive a Report, Hold a Discussion and Take Action on Entering into a Economic Development Agreement with Continued Growth Alliance LLC for 2041 S 20th St.
[ASSIGNED RESOLUTION NO. 66-2026]

15. Ordinance (First Reading) CUP-2026-04: Receive a Report, Hold a Discussion and Take Action on A Request From The Owner, To Apply A Conditional Use Permit To A Property To Allow Outdoor Recreational Activities (Pickleball Courts). Located At 1200 Ruswood Dr.

16. Ordinance (First Reading) Z-2026-08: Receive a Report, Hold a Discussion and Take Action on a Request from the Owner to Change the Zoning of Approximately 0.074 Acres from Residential Single Family (RS-6) to General Commercial (GC) Zoning. Located at 1366 Portland Avenue.

17. Ordinance (First Reading) Z-2026-09: Receive a Report, Hold a Discussion and Take Action on a Request from the Owner to Change the Zoning of Approximately 6.82 Acres from Residential Single-Family (RS-6), Mobile/Manufactured Home (MH), Light Industrial (LI), and General Commercial (GC) to General Commercial (GC) Zoning. Located at 650 N. 18th Street

18. Ordinance (First Reading): Receive a Report, Hold a Discussion and Take Action on Amending Ordinance 58-2022 and Establishing a New End Date for Tax Increment Reinvestment Zone (TIRZ) #3 District

19. 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 28-17 "Issuance"(

ITEMS PULLED FOR INDIVIDUAL CONSIDERATION

11. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving the First Amendment to the Water Supply Contract with Hamby Water Supply Corporation
[ASSIGNED RESOLUTION NO. 63-2026]

Having pulled the item, Deputy Mayor Pro-tem Regan wanted clarification as to why this is being requested so that the public can understand. Matthew Dane, Director of Water Utilities, presented the item and stated this would help offset the housing burden we are currently experiencing. Adoption of the item would approve the water supply contract with Hamby Water Supply Corporation.

Mayor Hurt opened the public hearing. The following spoke on the item:

- Tammy Fogle
- Riley Rodriquez

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

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

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

13. Resolution: Receive a Report, Hold a Discussion and Take Action on Approving an Updated Project Plan, Updated Facade and Demolition Grants and Sidewalk Grant for Tax Increment Reinvestment Zone (TIRZ) #2 District
[ASSIGNED RESOLUTION NO. 65-2026]

Having pulled the item Deputy Mayor Pro-tem Regan asked for an explanation on what a TIRZ is. Michael Rice, Assistant City Manager, explained that a TIRZ is a Tax Increment Reinvestment Zone and went through the details of the TIRZ board recommendations. Adoption of the item would approve the updated project plan, updated facade and demolition grants, and sidewalk grant for TIRZ #2.

Mayor Hurt opened the public hearing. The following spoke on the item:

- Riley Rodriquez
- Tammy Fogle

With no other 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 Yates, Deputy Mayor Pro-tem Regan, and Councilmembers Price, Beard, Craver and Espinoza
NAYS (0): None

REGULAR AGENDA

20. Ordinance (Final Reading): Receive a Report, Hold a Discussion and Take Action on Amending the FY26 Fee Schedule for Cypress Plaza and Recreation Centers
[ASSIGNED ORDINANCE NO. 20-2026]

Lesli Andrews, Director of Parks and Recreation, presented the item. Adoption of the item would approve rental fees for Cypress Plaza, Cesear Chavez and GV Daniels Recreation Centers.

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

- Riley Rodriquez
- Tammy Fogle
- Andrew Piersall

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

Council would like to see a membership fee added for those outside the City limits using these facilities at an upcoming meeting.

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

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

21. Ordinance (Final Reading): Receive a Report, Hold a Discussion and Public Hearing, and Take Action to Consider and Adopt Ordinance Authorizing the Issuance and Sale of City of Abilene, Texas Combination Tax and Surplus Revenue Certificates of Obligation, For Water System Improvements; Levying an Annual Ad Valorem Tax and Providing for the Security for and Payment Of such Certificates; Providing an Effective Date; and Enacting Other Provisions Relating to the Subject
[ASSIGNED ORDINANCE NO. 21-2026]

Marjorie Knight, Director of Finance, presented the item. Adoption of the item would authorize the issuance of Certificates of Obligation for water system improvements. Ms. Knight introduced George Williford from Hilltop Securities, who went over the financial details and specifics.

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

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

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

EXECUTIVE SESSION

Mayor Hurt recessed into Executive Session at 10:07 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:

22.A.551.071 (Consultation with Attorney)
1. Fire Meet & Confer Contract
2. Texas LCG Section 143
3. Hotel Pricing
4. Recreation Center Naming

22. D.551.074 (Personnel Matters)
1. City Manager 6 Month Evaluation

The Executive Session ended at 11:20 a.m. and reconvened to Open Session. Mayor Hurt reported no votes or action were taken in Executive Session.

REGULAR AGENDA – END

24. Resolution: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Approving the Meet & Confer Agreement with the Abilene Professional Fire Fighters Association
[DENIED]

Emily Crawford, City Manager, presented the item. Adoption of the item would approve a Meet & Confer agreement with the Abilene Professional Fire Fighters Association.

Mayor Hurt opened the public hearing. The following spoke in favor of the item:

- Jarrod Crockett
- Colton Black
- Tammy Fogle

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

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

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

ADJOURNMENT

There being no further business, the meeting adjourned at 12:06 p.m.

_____ _____
Shawna Atkinson, Mayor City Secretary
Weldon Hurt

Minutes approved on: _____

CITY COUNCIL MEETING
April 1, 2026 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 Special Session on April 1, 2026, at 1:00 p.m. in the Council Chambers, 555 Walnut St. Mayor Weldon Hurt was present and presiding, along with Mayor Pro-tem Brian Yates, Deputy Mayor Pro-tem Blaise Regan, and Councilmembers Shane Price Lynn Beard, Travis Craver, and Miguel Espinoza. Present were City Manager Emily Crawford, City Attorney Stanley Smith, and City Secretary Shawna Atkinson

Mayor Weldon Hurt led the invocation and the Pledge of Allegiance to the Flag of the United States of America and the State of Texas Flag.

EXECUTIVE SESSION

Mayor Hurt recessed into Executive Session at 1:01 p.m., pursuant to the following of the Open Meetings Act, with the following issues discussed during this session, as listed on the agenda and authorized by the noted Texas Government Code Section:

22.A.551.071 (Consultation with Attorney)

1. Texas LCG Section 143

The Executive Session ended at 1:04 p.m. and reconvened to Open Session. Mayor Hurt reported no votes or action were taken in Executive Session.

AGENDA ITEMS

3. Ordinance: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on an Ordinance Establishing Base Salary and Step Pay Qualifications, Specialized Functions, Certifications, Assignments, and Additional Pay for Abilene Fire Fighters Employed by the City of Abilene
[ASSIGNED ORDINANCE NO. 22-2026]

Emily Crawford, City Manager, presented the item. Adoption of the item would approve an emergency ordinance that extends the base pay, longevity pay, and certification pay for firefighters from the end of the Meet and Confer agreement on April 1st, through the end of the fiscal year, or until a new Meet and Confer Agreement is approved, whichever comes first. Fire Chief Cande Flores also spoke on the process and what has transpired.

Mayor Hurt opened the public hearing. The following spoke on the item:

- Seth Westin
- Scott Gadbury
- Scott Beard
- Tammy Fogle

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

Councilmember Beard moved to approve the Ordinance as an emergency ordinance to preserve the salaries of the Abilene Fire Fighters. Councilmember Price seconded the motion; motion carried.

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

ADJOURNMENT

There being no further business, the meeting adjourned at 1:33 p.m.

Shawna Atkinson	Weldon Hurt
City Secretary	Mayor

Minutes approved on: _____

CITY OF ABILENE

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Marjorie Knight, Director of Finance**

ITEM: **4. 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 Public Funds Investment Act requires a written investment policy that emphasizes safety of principal and liquidity, and addresses diversification, yield, maturity, and investment management quality. The policy must also outline authorized investments, maturity limits, market price monitoring, delivery-versus-payment settlement, and procedures for monitoring rating changes and investment liquidation.

Staff proposes no changes to the current investment policy.

FUNDING/FISCAL IMPACT

STAFF AND/OR BOARD RECOMMENDATION

Staff recommends approval.

ATTACHMENTS:

1. Resolution Approving the Investment Policy and Strategy
2. Investment Policy 2026-04-09
3. Presentation - Resolution Approving the Investment Policy

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

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 10, 2025; 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 9th day of April, 2026.

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 Annual Comprehensive Financial Report (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:

US Government Securities, Agencies and Instrumentalities
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.
Local Government Investment Pools
The portfolio may be comprised of 100% local government investment pools. The need for liquidity directs a high use of local government investment pools.
Interest Bearing Banking Deposits
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.
Certificates of Deposit
A maximum of fifty percent (50%) of the portfolio may be invested in fully collateralized certificates of deposit.
Money Market Mutual Funds
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:

US Government Securities, Agencies and Instrumentalities
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.
Certificates of Deposit
The maximum maturity on certificates of deposit is one year.
Money Market Mutual Funds
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

CITY OF ABILENE TEXAS

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 OF ABILENE TEXAS

Approving the Investment Policy

- Staff proposes no changes to the current policy

- This item is being presented to remain compliant with the Act's requirement that the investment policy be approved by City Council annually.

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Marjorie Knight, Director of Finance**

ITEM: **5. Resolution: Receive a Report, Hold a Discussion and Take Action on the Expenditure of General Fund FY 25 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, 2025 for the General Fund is $34,297,018. The September 30, 2025 General Fund budget-basis fund balance is $39,206,982 leaving an excess of $4,909,964. Of this excess, the City recommends $800,000 be reserved to fund the Year 3 commitment for the 380 agreement with Abilene Youth Sports Authority (AYSA) due October 1, 2026. This leaves $4,109,964 of undesignated funds available to transfer to the Minor Improvement Fund.

The current balance of undesignated Minor Improvement funds is $3,418,277. After this transfer, the undesignated portion of the Minor Improvement Fund will be $7,528,241.

FUNDING/FISCAL IMPACT

The General Fund's fund balance will decrease by $4,909,964 after the transfer of $4,109,964 to the Minor Improvement Fund and the $800,000 to fund the third year of the 380 agreement with AYSA.

STAFF AND/OR BOARD RECOMMENDATION

Staff recommends approval.

ATTACHMENTS:

1. Resolution Approving the Expenditure of FY 2024 Fund Balance in Excess of the General Fund's Three Month Reserve Requirement
2. Presentation - Approving the Expenditure of Excess General Fund - Fund Balance

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

RESOLUTION NO._____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS APPROVING THE EXPENDITURE OF GENERAL FUND FY 2025 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, 2025; and,

WHEREAS, the budget basis fund balance exceeds the three-month reserve requirement by $4,909,964; and,

WHEREAS, $800,000 will be reserved to fund year 3 of the 380 agreement with AYSA leaving $4,109,964 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 2025 General Fund funds in excess of the three-month reserve requirement in the amount of $4,109,964 to the Minor Improvement Fund and $800,000 to fund year 3 of the AYSA 380 agreement.

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

ADOPTED this 9th day of April, 2026.

ATTEST:

_____ _____

Shawna Atkinson, City Secretary Weldon Hurt, Mayor

APPROVED:

_____

Stanley Smith, City Attorney

Approval of the Expenditure of Excess General Fund – Fund Balance

CITY OF ABILENE TEXAS

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

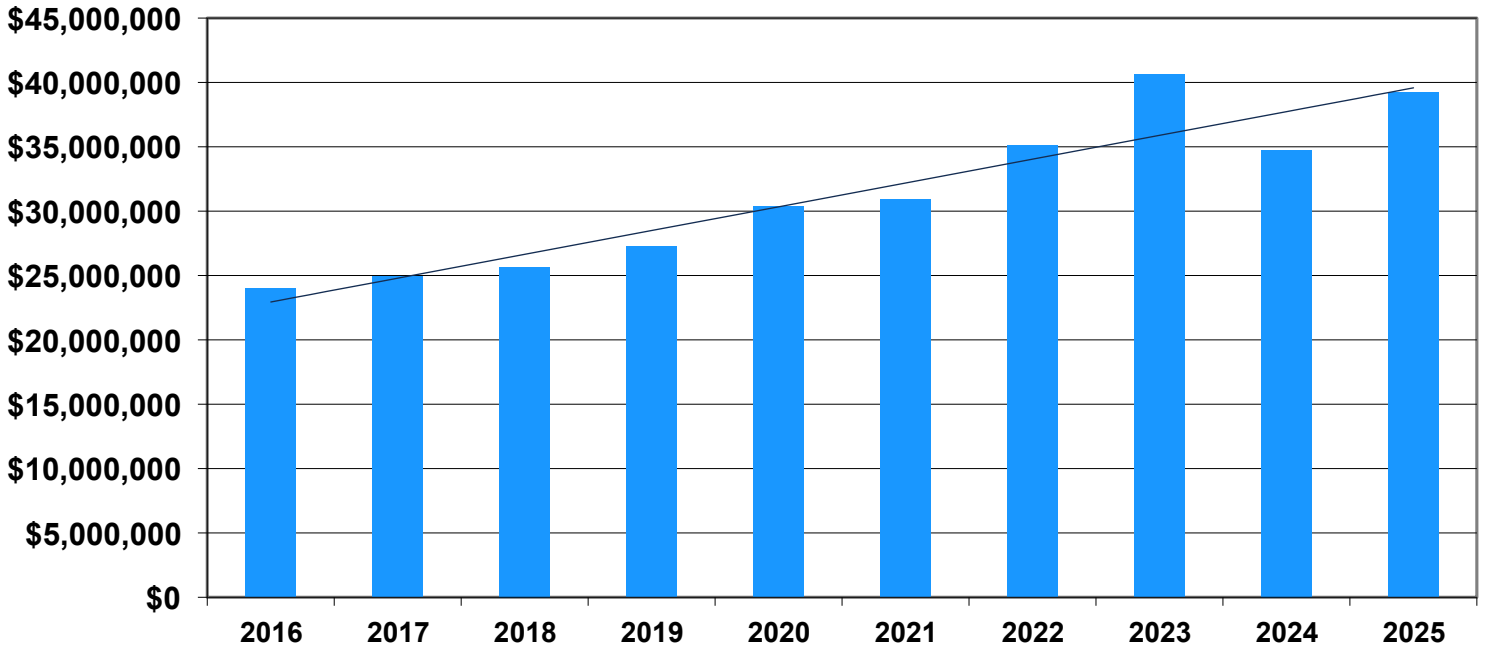
- As of September 30, 2025 the General Fund has a fund balance in excess of the three-month operating reserve of $4,909,964. $800,000 of this excess will be reserved for Year 3 of the 380 Agreement with AYSA to be paid in FY 2026. After this transfer, the undesignated portion of the Minor Improvement Fund will be $4,109,964.

CITY OF ABILENE TEXAS

Approval of the Expenditure of Excess General Fund – Fund Balance

General Fund - Fund Balance History – Budget Basis

Fiscal Years 2016-2025



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 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
FY 2025	3.4 months	$39,206,982
Policy	**3.0 months**	

CITY OF ABILENE TEXAS

Approval of the Expenditure of Excess General Fund – Fund Balance

General Fund

FY 2025 Fund Balance – Budget Basis

	Fund Balance	Months
Actual	$39,206,982	3.4 months
Per Policy	34,297,018	3.0 months
Excess	**$4,909,964**	

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Marjorie Knight, Director of Finance**

ITEM: **6. Resolution: Receive a Report, Hold a Discussion and Take Action on Accepting the Annual Comprehensive Financial Report for the Fiscal Year Ending September 30, 2025 *(Marjorie Knight)***

GENERAL INFORMATION

The Annual Comprehensive Financial Report (ACFR) for FY 2025 has been completed and audited by Forvis Mazars, LLP. Some of the key sections include the Letter of Transmittal, Management's Discussion and Analysis, Basic Financial Statements (including notes to the financial statements) and General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis.

Please refer to the Management's Discussion and Analysis (page 7 / PDF page 29) for a condensed summary and analysis of the financial statements.

In addition, the attachment "Forvis Mazars Report-Results of the 2025 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.

One area City Finance continues to monitor closely is the Abilene Firemen's Relief and Retirement Fund's net pension liability. A ten-year history of the fund is provided on page 88 (PDF page 112). As of September 30, 2025, the Firemen's pension is approximately 50% funded, compared to 97% for TMRS. While the plan remains underfunded, we are encouraged to report that its funded status has improved for the third consecutive year, rising from 47% in FY 2024 to nearly 50% in FY 2025. This progress is largely attributable to several years of strong investment returns. In addition, recent hiring for Station #9 has increased contributions, bringing monthly contributions close to matching monthly benefit payments, which should further support improvement in the funded ratio. Despite this positive momentum, additional efforts are necessary to ensure the long-term sustainability of the plan. To address this, the City has established a pension committee composed of City staff, two City Council members, Firemen's Board members, and firefighters. This group is working to develop recommendations for City Council aimed at accelerating progress and strengthening the plan's long-term financial health.

FUNDING/FISCAL IMPACT

STAFF AND/OR BOARD RECOMMENDATION

City staff recommends acceptance of the FY 2025 Annual Comprehensive Financial Report.

ATTACHMENTS:

1. Resolution Accepting the FY 2025 Annual Comprehensive Financial Report
2. FY25 City of Abilene ACFR Audited Financial Statements FINAL
3. FY25 City of Abilene Forvis Mazars Report to Council and Management
4. Presentation - Acceptance of the FY25 ACFR

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

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, 2025.

WHEREAS, City staff has completed the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending September 30, 2025; 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, 2025.

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, 2025 as audited by Forvis Mazars, LLP.

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

ADOPTED this 9th day of April, 2025.

ATTEST:

_____ _____

Shawna Atkinson, City Secretary Weldon Hurt, Mayor

APPROVED:

_____

Stanley Smith, City Attorney

CITY OF
ABILENE
TEXAS

Annual Comprehensive Financial Report

CITY OF ABILENE, TEXAS

Fiscal Year Ended September 30, 2025

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, 2024

Christopher P. Morrill

Executive Director/CEO

CITY OF ABILENE, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

City Manager
Emily Crawford

Prepared by
Finance Department

Marjorie Knight, CPA, Finance Director
Megan Elling, CPA, Controller
Chris Moscarelli, Accountant II
Eric Varela, Accountant II

CITY OF
ABILENE
TEXAS

CITY OF ABILENE, TEXAS
Annual Comprehensive Financial Report
Year Ended September 30, 2025

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INTRODUCTORY SECTION

CITY OF ABILENE TEXAS

CITY OF
ABILENE
TEXAS

CITY OF ABILENE, TEXAS

Incorporated 1883

New Charter Adopted
November 6, 1962

PRINCIPAL OFFICIALS

September 30, 2025

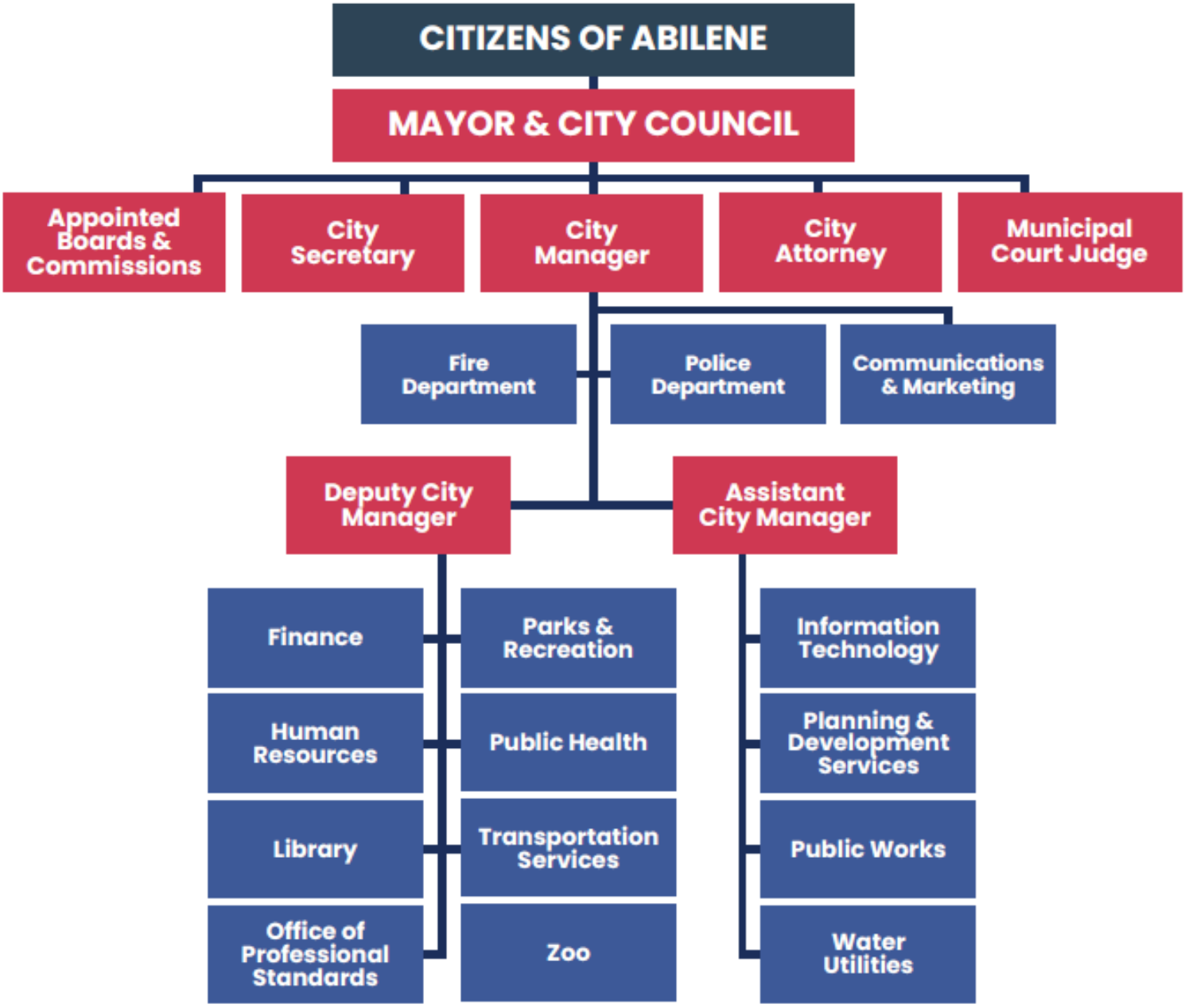
CITY COUNCIL

Weldon Hurt	Mayor
Lynn Beard	Council Member
Travis Craver	Council Member
Miguel Espinoza	Council Member
Shane Price	Council Member
Blaise Regan	Council Member
Brian Yates	Council Member

OTHER OFFICIALS

Emily Crawford	City Manager
Noel Bernal	Deputy City Manager
Michael Rice	Assistant City Manager
Stanley Smith	City Attorney
Katie Gore	Municipal Court Judge
Shawna Atkinson	City Secretary
Mari Cockerell	Director of Communications
Mike Perry	Director of Office Professional Standards
Pamela Williams	Director of Human Resources
Marjorie Knight	Director of Finance
Tim Littlejohn	Director of Planning and Development Services
Max Johnson	Director of Public Works
Troy Swanson	CIO, Director of Information Technology
Don Green	Director of Transportation Services
Julee Hammer	Director of Library Services
Lesli Andrews	Director of Parks and Recreation
Jesse Pottebaum	Zoo Director
Matthew Dane	Director of Water Utilities
Annette Lerma	Health Director
Ron Seratte	Police Chief
Cande Flores	Fire Chief

City of Abilene, Texas
ORGANIZATION CHART



March 25, 2026

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, 2025.

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, 2025. 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, 2025, 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, 2025, 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 37 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 2026 reflected a total revenue increase of $12,335,398 and expenditure increase of $5,436,102 from the City's FY 2025 Revised budget.

Property values in the City reflected an increase in 2025. Net taxable values have increased from $9.9 billion to $10.8 billion, or 10%.

For the FY 2026 period of October through March, sales tax revenue is above the FY 2025 amount by 37%. This significant increase is due to growth and activities related to data center construction projects in the area. The FY 2025 sales tax budget estimated that the sales tax would increase by 3.5%, a conservative estimate based on recent activity. We intentionally excluded the impact of the data center construction projects to ensure the City does not rely on one-time revenue sources to fund recurring operations.

Construction permits for the period October 2025 through January 2026 have increased by 151 permits or 49% over the same period in 2025-2026.

According to the Texas Workforce Commission's *Texas Labor Market Review* publication, unemployment in Abilene is lower than the state-wide average. At the end of December 2025, Abilene's rate was 3.1% compared to the state rate of 3.9%. The Abilene Metropolitan Statistical Area's civilian labor force was 88,612 compared to December 2024 of 87,682.

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:

	2026	2025	2024	2023	2022
General Fund Operating	$0.5851	$0.5951	$0.5918	$0.5988	$0.6019
General Debt Service	0.1655	0.1656	0.1410	0.1633	0.1832
	$0.7506	$0.7607	$0.7328	$0.7621	$0.7851

Debt Administration

The City's outstanding bond debt at September 30, 2025, is $392,925,000. This includes $219,540,000 for Water and Sewer projects that are supported by revenues from the Water & Sewer Fund.

As of September 30, 2025, 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 are unlikely to 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:

	Fitch Ratings	Moody's
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, 2024. 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.

The 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, 2025. 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

CITY OF
ABILENE
TEXAS

FINANCIAL SECTION

CITY OF
ABILENE
TEXAS

CITY OF
ABILENE
TEXAS

Forvis Mazars, LLP
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Dallas, TX 75254
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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, 2025, 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 report 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, 2025, 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 43% of the total assets, 48% of fund balance/net position, and 14% 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 the 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 information, 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, 2025 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 the 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, 2025.

We also previously audited, in accordance with GAAS, the basic financial statements of the City as of and for the year ended September 30, 2024 (not presented herein), and have issued our report thereon dated March 31, 2025, 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 and a reference to the report of other auditors. The combining and individual fund financial statements and schedules for the year ended September 30, 2024 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 2024 financial statements. The information was subjected to the audit procedures applied in the audit of the 2024 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 GAAS. In our opinion, the combining and 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, 2024.

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 26, 2026 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 26, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF ABILENE TEXAS

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CITY OF ABILENE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF SEPTEMBER 30, 2025

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, 2025. 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 $57 million or 10% as a result of operations. This increase was made up of an increase in governmental activities net position of approximately $33 million or 15% and an increase in our business-type activities net position of almost $24 million or 7%. Additionally, total assets increased $82 million or 7%, deferred outflows of resources decreased $10 million, liabilities increased $11 million or 2%, and deferred inflows of resources increased $5 million.

The City's total revenues increased by $30 million or 10% which is the combined result of a $20 million increase in governmental activities and over $10 million increase in business-type activities revenue.

Total expenses of all City programs increased by $2 million or 1%, which is primarily attributed to an increase in governmental activities expenses of $1 million and a $3 million increase in business-type activities.

The General Fund's revenues exceeded expenditures by $27 million reduced by other financing uses of $20 million, resulting in a net increase to fund balance of $7 million or 18%.

On a budgetary-basis, the City's General Fund revenues exceeded budget by $5 million or 4% and total expenditures were below budgeted amounts by $2 million or 2%.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Governmental Activities - The City's basic services that are financed by property, sales and franchise taxes, as well as state and federal grants are reported here. The governmental activities of the City include general services and administration, infrastructure and development, public safety, and community services.

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

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

The government-wide financial statements can be found on pages 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-type 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 40-84.

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 85-93 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 97-128 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 2025, the total primary government's net position was $645 million, an increase of $57 million over 2024. However, the largest portion of the City's net position is the net investment in capital assets (land, building, equipment, and infrastructure), which is $538 million. The net capital assets are not highly liquid; therefore they are not considered future available resources. An additional $18 million of net position is subject to external restrictions on how the money is to be used. The remaining portion of net position of $89 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 2025	Governmental Activities 2024	Business-Type Activities 2025	Business-Type Activities 2024	Total Primary Government 2025	Total Primary Government 2024
Current and other assets	$ 210,843	$ 193,533	$ 114,705	$ 92,106	$ 325,548	$ 285,639
Capital assets & RTU assets	358,180	327,957	517,282	505,525	875,461	833,482
Total Assets	569,023	521,490	631,987	597,631	1,201,010	1,119,121
Deferred outflows of resources	9,042	16,681	6,415	8,307	15,456	24,988
Other liabilities	13,637	13,918	12,152	7,158	25,789	21,076
Non-current liabilities	303,721	300,859	229,867	226,610	533,588	527,469
Total Liabilities	317,358	314,777	242,019	233,768	559,378	548,545
Deferred inflows of resources	10,303	5,757	1,429	1,432	11,732	7,190
Net Position:						
Net investment in capital assets	228,264	215,482	309,839	300,230	538,103	515,713
Restricted	14,421	13,343	3,940	5,553	18,361	18,895
Unrestricted	7,719	(11,189)	81,174	64,955	88,893	53,766
Total Net Position	$ 250,404	$ 217,637	$ 394,954	$ 370,738	$ 645,357	$ 588,374

Governmental activities total assets increased by $48 million The increase in total assets is primarily attributable to an increase in unrestricted cash and investments of $19 million and an increase in capital assets of $30 million, which is discussed later in the MD&A.

Governmental activities total liabilities increased by $3 million. The increase in total liabilities is primarily the result of the issuance of $8 million of certificates of obligation to finance public safety and airport improvements and $10 million for energy improvements at City facilities, as well as a $2 million increase in compensated absences, and a $1 million increase in the arbitrage liability. These increases were offset by a decrease in the net pension liability of almost $10 million and principal payments on bonds of $9 million related to governmental activities.

Deferred outflows of resources decreased by $8 million, while deferred inflows of resources increased by $5 million, due to changes in the net pension liability resulting from differences in projected and actual investment earnings. See pages 63-68 for information on the City's pension plans.

Governmental activities net position increased by $33 million. Net investment in capital assets increased by $13 million primarily due to street improvement and recreation projects.

Business-type activities total assets increased by $34 million. Cash, cash equivalents, and investments increased by $22 million, while net capital assets increased $12 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 increased by $8 million. This increase is primarily the result of the issuance of $15 million in certificates of obligation for improvements to facilities and generators, offset with current year debt retirements of $11 million for the Water and Sewer Fund. Additionally, accounts payable for the Airport Fund increased $4 million due to a major construction project for a new aircraft ramp. Deferred outflow of resources decreased $2 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 $24 million. Net investment in capital assets increased by $10 million, restricted net position decreased by $2 million, and unrestricted net position increased $16 million. The increase in total net position can be attributed to surplus revenues from operations in the Water and Sewer Fund and an increase in net investment in capital assets within the Airport Fund.

Changes in Net Position

During fiscal year 2025, the total net position of the City increased by $57 million, governmental activities net position increased by $33 million while business-type activities net position increased by $24 million. The following table summarizes the changes in net position:

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

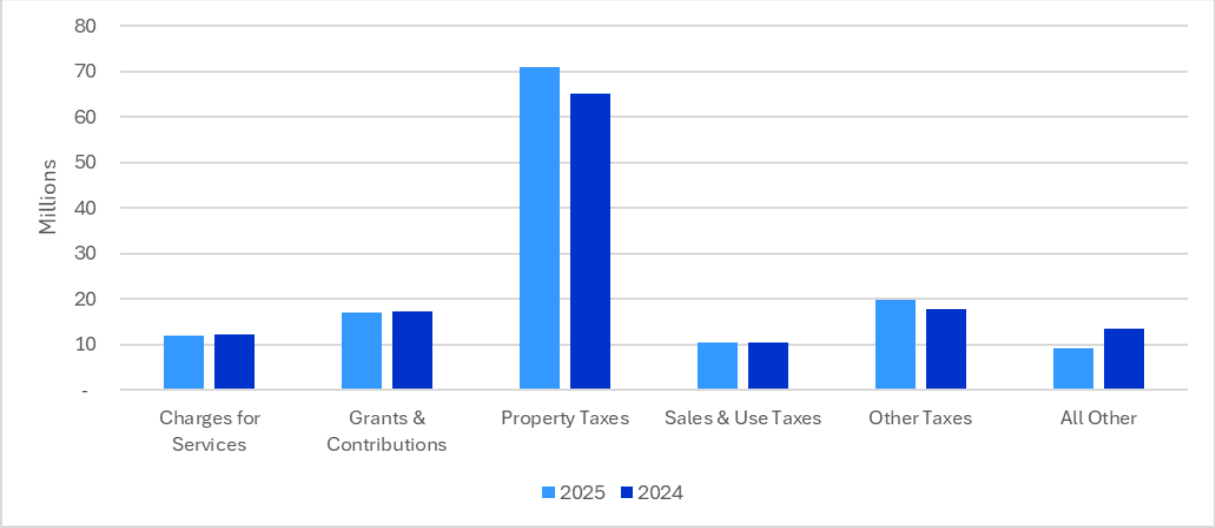
	Governmental Activities 2025	Governmental Activities 2024	Business-Type Activities 2025	Business-Type Activities 2024	Total Primary Government 2025	Total Primary Government 2024
Revenues:						
Program Revenues -						
Charges for services	$ 12,076	$ 12,339	$ 109,466	$ 100,127	$ 121,543	$ 112,466
Operating grants and contributions	8,164	7,584	3,238	3,727	11,402	11,311
Capital grants and contributions	8,946	9,748	12,581	10,123	21,527	19,871
General Revenues -						
Property taxes	71,038	65,036	-	-	71,038	65,036
Sales and use taxes	59,673	42,686	-	-	59,673	42,686
Franchise fees	10,472	10,510	-	-	10,472	10,510
Miscellaneous taxes	11,385	9,176	-	-	11,385	9,176
Investment earnings	8,394	8,749	3,282	3,818	11,676	12,567
Miscellaneous	6,610	10,581	290	525	6,900	11,106
Gain on sale / retirement of capital assets	73	33	96	1,093	169	1,126
Total Revenues	196,832	176,440	128,952	119,414	325,785	295,854
Expenses:						
General Services and administration	31,924	32,282	-	-	31,924	32,282
Infrastructure & development	24,812	22,797	-	-	24,812	22,797
Public Safety	82,511	78,275	-	-	82,511	78,275
Community Services	20,660	26,947	-	-	20,660	26,947
Interest on long term debt	6,578	7,541	-	-	6,578	7,541
Water and Sewer	-	-	69,874	66,773	69,874	66,773
Airport	-	-	7,427	7,307	7,427	7,307
Solid Waste Services	-	-	16,588	15,311	16,588	15,311
Transit Services	-	-	5,201	6,589	5,201	6,589
Stormwater Services	-	-	3,228	3,309	3,228	3,309
Total Expenses	166,484	167,841	102,318	99,290	268,802	267,131
Increases in net position before transfers	30,349	8,599	26,634	20,124	56,983	28,723
Transfers	2,418	2,930	(2,418)	(2,930)	-	-
Increase in net position	32,767	11,528	24,216	17,194	56,983	28,723
Net position - October 1	217,637	206,108	370,738	353,544	588,374	559,652
Net position - September 30	$ 250,404	$ 217,637	$ 394,954	$ 370,738	$ 645,357	$ 588,374

Governmental Activities - Program Revenues and Expenses:

Governmental activities total revenues, both program and general, increased by $20 million, or 12%. The key factors for this change from fiscal year 2024 to 2025 are as follows:

- The City's property net taxable values increased for 2025 by $614 million or 7%. The tax rate to finance general governmental services increased from .5918 per $100 of assessed value to $.5951 in 2025. The tax rate to finance the payment of long-term debt increased from $.1410 per $100 of assessed value to $.1656 in 2025. The combined tax rate increased from $.7328 per $100 of assessed value in 2024 to $.7607 per $100 in 2025. The total effect of the increase in taxable value was an overall increase of $6 million in property taxes collected.
- The City's sales and use taxes increased by almost $17 million or 40%. Most of the increase is attributable to activities related to construction of the AI data center project within the City.
- Miscellaneous taxes increased over $2 million primarily due to hotel occupancy tax due to the higher demand for lodging associated with construction of the data centers.

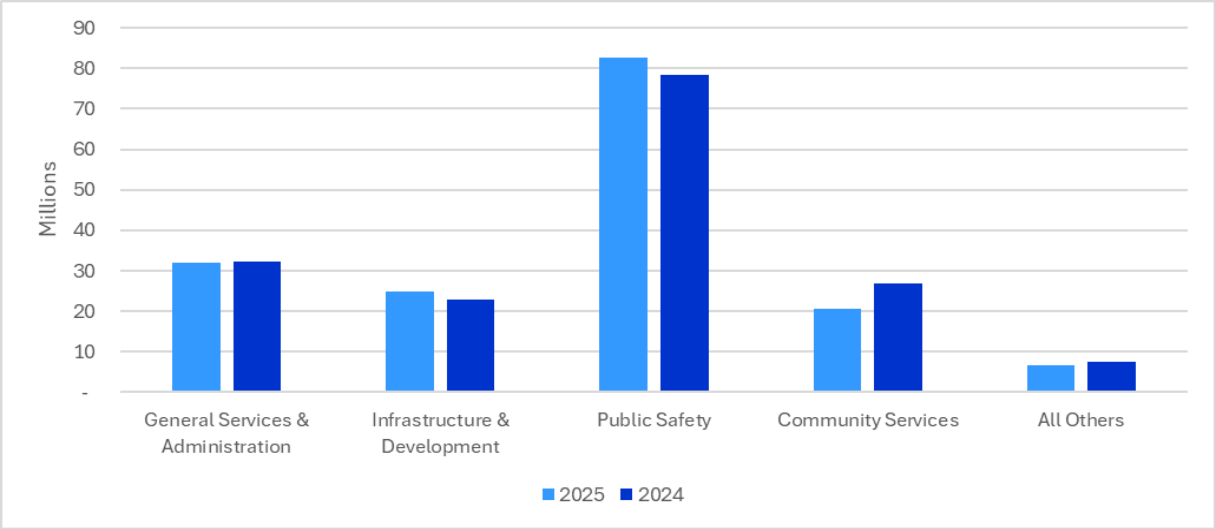
Governmental Activities
REVENUES BY SOURCE



Governmental activities total expenses decreased by $1 million or 1%. The key factors for this change are explained below:

- Increases in Police & Fire salary structure due to Meet & Confer agreements increased Public Safety.
- Infrastructure & Development includes an increase of $2 million primarily attributable to a $1 million increase in programs for the Home program.
- These increases were offset with a decrease in Community Services due to the prior year one-time economic development contribution to Abilene Youth Services Authority (AYSA) for the construction of soccer/flat field facilities.

Governmental Activities
PROGRAM EXPENSE

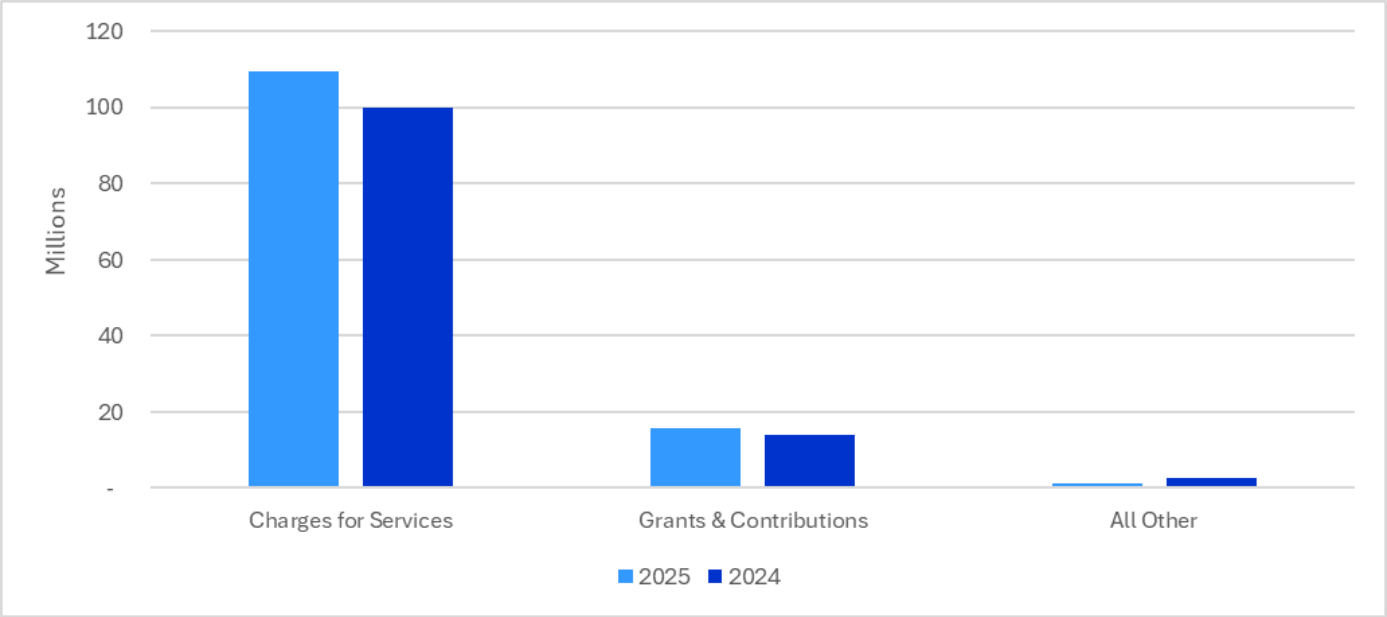


Business-Type Activities - Program Revenues and Expenses:

Business-type activities revenues, both program and general, increased by $10 million or 8%. The key factors for this change are as follows:

- Water and Sewer charges for service increased over $8 million due to rate increases.
- Solid Waste charges for service increased by over $2 million due to rate increases.
- Capital grants and contributions increased by $2 million due to an increase in capital grants for the Airport, primarily a result of the aircraft ramp project funded by the Texas Department of Transportation

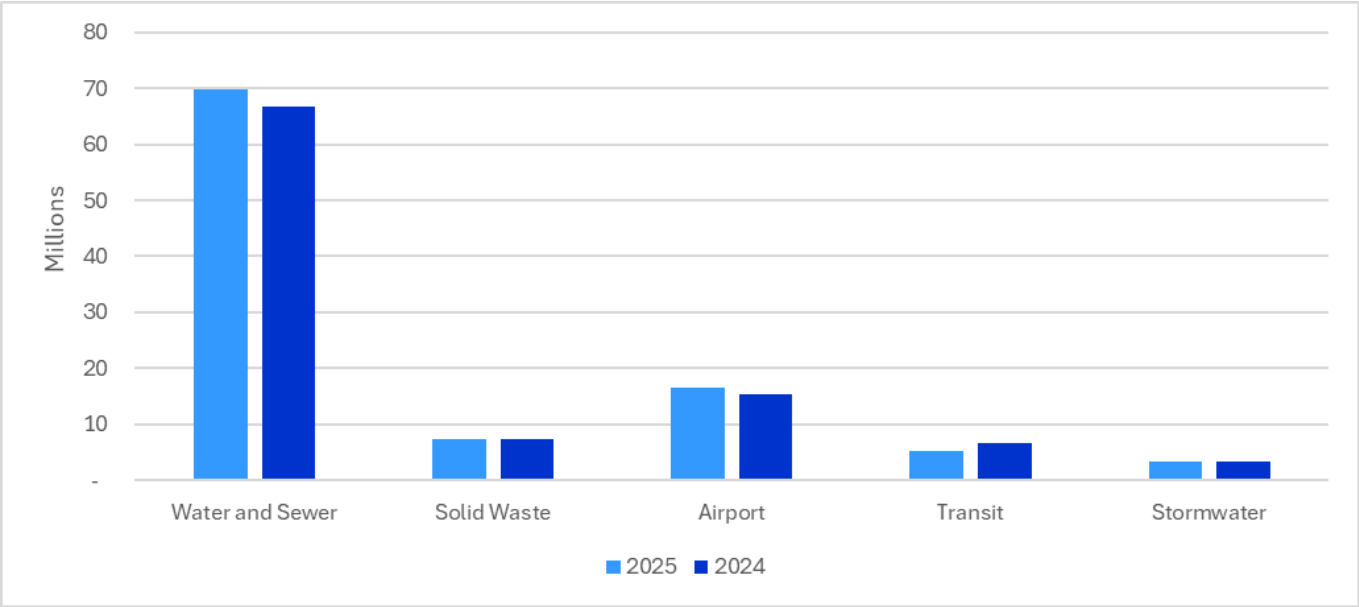
Business-Type Activities
REVENUES BY SOURCE



Business-type activities expenses increased by $3 million or 3%.

- The Water and Sewer System expenses increased by almost $3 million due to an increase in stability pay, new positions, and increases in maintenances supplies in 2025.
- Solid Waste Services expenses increased $1 million or 8% due to personnel and internal services.
- Stormwater expenses decreased by $81 thousand or 2% primarily due to lower equipment replacement.
- Transit expenses decreased $1.4 million or 21% due to a significant driver shortage which limited operations.

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 $174 million, which is a $18 million increase from 2024. 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 $174 million combined fund balance, $175 thousand is Nonspendable, $81 million is Restricted, $2 million is Committed, $35 million is Assigned, and $47 million is Unassigned.

The increase in total fund balance of $18 million differs from the $33 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 2025	General Fund 2024	Capital Project Fund 2025	Capital Project Fund 2024	Nonmajor Governmental 2025	Nonmajor Governmental 2024	Total Governmental 2025	Total Governmental 2024
Revenues:								
Taxes	$ 127,618	$ 110,235	-	-	$ 23,355	$ 18,246	$ 150,972	$ 128,481
Intergovernmental	138	175	403	1,402	7,873	7,130	8,413	8,707
All other revenues	17,093	17,755	6,893	5,870	12,338	11,370	36,325	34,995
Total Revenues	144,849	128,166	7,296	7,272	43,565	36,745	195,710	172,182
Expenditures:								
Current	117,750	114,671	3,567	11,495	17,310	15,637	138,626	141,802
Debt Service	232	246	1,097	955	16,761	13,449	18,090	14,649
Capital Projects	-	-	43,639	30,622	-	-	43,639	30,622
Total Expenditures	117,981	114,916	48,304	43,072	34,071	29,085	200,356	187,074
Excess (Deficit) of Revenues Over Expenditures	26,867	13,249	(41,008)	(35,800)	9,495	7,659	(4,645)	(14,892)
Other Financing Sources (Uses)								
Issuance of debt / leases / subscriptions (net of refundings)	-	134	20,511	43,427	219	-	20,730	43,561
Proceeds from sale of capital assets	144	68	-	-	-	-	144	68
Transfers in	2,574	2,575	25,886	30,264	9,421	11,119	37,881	43,958
Transfers out	(22,341)	(22,251)	(1,727)	(2,812)	(12,216)	(17,632)	(36,284)	(42,695)
Total Other Financing Sources (Uses)	(19,623)	(19,474)	44,669	70,879	(2,576)	(6,513)	22,470	44,891
Net Change in Fund Balances	7,244	(6,225)	3,662	35,078	6,919	1,147	17,825	30,000
Fund Balances Beginning of Year	39,926	46,151	98,263	63,185	17,911	16,765	156,100	126,100
Fund Balances End of Year	$ 47,170	$ 39,926	$ 101,925	$ 98,263	$ 24,830	$ 17,911	$ 173,925	$ 156,100

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

- General Fund total revenues increased by $17 million and expenditures increased by $3 million.
  - Property tax revenues increased by $3 million and sales tax increased by $14 million. See the Government-Wide-Financial-Analysis for an explanation of these increases.
  - Investment earnings decreased $500 thousand due to a lower interest rate environment.
  - Current expenditures increased by $3 million or 3%, primarily due to increases in personnel costs, as mentioned earlier in the discussion of changes in net position for governmental activities.
  - Fund balance increased $7 million due to surplus sales tax revenues.

- The Capital Project Fund expenditures increased by $5 million.

- Capital project expenditures increased $5 million due to construction of the new Chavez and Daniels recreation centers, and new Fire Station #9.
- Net other financing sources decreased $27 million primarily due to less bonds issued in 2025.

- Nonmajor Governmental Fund revenues increased by $7 million and expenditures increased by $5 million.
  - Taxes increased $5 million due to increases in property tax and hotel occupancy tax. Higher debt service requirements increased property tax revenue for 2025. Hotel occupancy tax revenues increased $2 million due to higher lodging demand driven by construction workers supporting the data center project.
  - Intergovernmental revenues decreased $800 thousand primarily due to lower grant reimbursements.
  - Current expenditures increased by $1 million due to increased programs administered through the Home grant program, while debt service requirements increased $3 million.
  - Other financing uses decreased $4 million due to a decrease 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 $444 thousand or 1%.

- This increase is the result of positive net position increases in the Fleet Services Fund of $2 million offset with a $1.5 million reduction in the net position of the Self Insurance Fund. Towards the end of 2025, the City saw a sustained trend of high health claims. The City increased City and employee health contribution rates in 2026 and anticipates an additional increase in 2027.

GENERAL FUND BUDGET HIGHLIGHTS

The City prepares its annual operating budget on a basis which differs from U.S. generally accepted accounting principles (GAAP basis). See Note 2 of the notes to financial statements for an explanation of these differences. The original General Fund budget was amended during the year which had the effect of increasing total revenues by $7 million primarily to account for increases in sales tax revenues while expenses remained flat. Other financing uses increased by $10 million to fund capital projects. Actual budget basis revenues, expenditures, and other financing sources (uses) for 2025 resulted in an increase in fund balance of $4 million.

The General Fund's actual budget basis total revenues were $142 million while budgeted total revenues were $137 million. The positive variance of $5 million was primarily due to sales tax exceeding projections by almost $4 million.

General Fund's actual budget basis expenditures before other financing sources (uses) were $118 million, while budgeted expenditures were $120 million. The positive variance of $2 million was due to savings from personnel vacancies and continued conservative spending.

CAPITAL ASSETS & RIGHT-TO-USE ASSETS

At the end of fiscal year 2025, the City had $875 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 2025	Governmental Activities 2024	Business-Type Activities 2025	Business-Type Activities 2024	Total Primary Government 2025	Total Primary Government 2024
Land	$ 14,250	$ 14,203	$ 1,847	$ 1,847	$ 16,097	$ 16,050
Easements	128	128	-	-	128	128
Construction in progress	49,679	32,033	37,355	25,762	87,034	57,795
Buildings and improvements	89,177	93,235	184,676	189,937	273,853	283,172
Leasehold improvements	269	439	-	-	269	439
Improvements other than buildings	21,909	19,073	277,423	270,672	299,332	289,745
Infrastructure	134,093	126,623	-	-	134,093	126,623
Machinery and equipment	7,987	8,162	3,108	3,443	11,095	11,605
Vehicles	31,204	26,295	848	1,215	32,052	27,510
Other assets	1,923	-	-	-	1,923	-
Intangible assets	10	32	12,024	12,649	12,034	12,682
Lease buildings	648	828	-	-	648	828
Lease vehicles	1,199	-	-	-	1,199	-
Lease equipment	146	235	-	-	146	235
Subscription asset	5,556	6,669	-	-	5,556	6,669
Total	$ 358,180	$ 327,957	$ 517,282	$ 505,525	$ 875,461	$ 833,482

The City's capital asset additions for fiscal year 2025 (net of construction in progress retirements) for its governmental activities and business-type activities were $87 million.

Governmental activities capital assets increased by $30 million, net of depreciation and construction in progress placed in service. The more significant additions were $15 million for street and traffic improvements, $10 million for fleet vehicles and equipment, $2 million for zoo animals contributed by the Abilene Zoological Society, and $2 million for right-to-use software subscriptions. An additional $43 million in Construction in Progress was incurred in fiscal year 2025. At year end, Construction in Progress consisted primarily of $21 million of street and traffic improvements, $7 million of public safety improvements, and $12 million of parks and recreation improvements.

Business-type activities capital assets increased by $12 million, net of depreciation and construction in progress placed in service. The most significant additions were $33 million in water & sewer system improvements, with $18 million placed in service and another $15 million added to Construction in Progress. At year end, Construction in Progress consisted of water and sewer system improvement projects totaling $15 million and airport projects totaling $12 million.

LONG-TERM OBLIGATIONS

At year end, the City had $534 million of long-term obligations, an increase of $6 million or 1%. The table below reflects the long-term obligations at year end:

Long-Term Obligations (in thousands)

	Governmental Activities 2025	Governmental Activities 2024	Business-Type Activities 2025	Business-Type Activities 2024	Total Primary Government 2025	Total Primary Government 2024
General obligation bonds	$ 100,115	$ 105,855	$ 150,025	$ 157,925	$ 250,140	$ 263,780
Certificates of obligation	73,270	57,950	69,515	57,115	142,785	115,065
Direct borrowing	1,137	419	-	-	1,137	419
Arbitrage rebate liability	3,171	2,137	165	280	3,336	2,417
Bond premiums	17,512	17,648	6,055	5,594	23,567	23,243
Compensated absences	14,189	12,376	1,439	897	15,628	13,273
Liability for health claims	1,099	600	-	-	1,099	600
Workers compensation claims	3,064	3,141	-	-	3,064	3,141
State obligation	1,346	2,018	-	-	1,346	2,018
Lease liability	2,041	1,091	-	-	2,041	1,091
Subscription liability	3,943	4,463	-	-	3,943	4,463
Other postemployment benefits	3,475	3,535	952	970	4,427	4,505
Net pension liability	79,359	89,626	1,716	3,829	81,075	93,455
Total	$ 303,721	$ 300,858	$ 229,867	$ 226,610	$ 533,588	$ 527,469

In December 2024, the City issued $8 million of certificate of obligation bonds for public safety and airport projects. In July 2025 the City issued $25 million of certificates of obligation bonds for energy improvements at various City facilities and generators at water treatment plants. Of the $25 million, $10 million is tax supported while $15 million is water and sewer supported. 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 $79 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 just over $1 million remaining at the end of the fiscal year.

The increase to the compensated absences liability of $2 million is primarily attributable to the implementation of GASB Statement No. 101, which updated the guidance on reporting compensated absences based on when leave is earned and likely to be used or paid.

The City's lease liability increased $1 million due to new leases for patrol vehicles. This is year one of a three-year initiative to assign each patrol officer a dedicated vehicle.

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 2026

In developing the fiscal year 2026 budget, the City considered several key factors, with a primary focus on revenue uncertainty. Much of this uncertainty stems from the recent surge in sales tax revenues tied to the AI data center project. While this growth has been substantial, the City expects a significant portion to be temporary and to taper off as the project moves toward completion. With that in mind, the City took a conservative approach to estimating revenues and remained mindful in planning expenditures, even with the recent economic momentum.

The General Fund operating tax rate for fiscal year 2026 was reduced from $0.5951 to $0.5851 per $100 of assessed value. This reduction was supported by an approximate 10% increase in assessed property values, which allowed the City to lower the tax rate while still generating additional property tax revenue.

When forecasting sales tax revenues, the City removed identifiable one-time collections and applied a conservative growth rate of 3.5%. The General Fund budget, including transfers, is balanced at $142 million in both revenues and expenditures, representing a $9 million increase over the original fiscal year 2025 budget. Sales tax revenues have continued to come in above expectations, and while this trend may continue in the near term, the City anticipates it will begin to level off within the next two to three years.

The Debt Service Fund tax rate was decreased from $.1656 per $100 of assessed value to $.1655. Increases in taxable values generated the additional revenues necessary to offset the increased debt service requirements for the issuance of the 2024 and 2025 certificates of obligation.

The Water and Sewer Fund's 2026 budgeted expenses and revenues are $87 million including transfers, a $5 million increase from 2025. 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. While 2026 is the final year of that five-year plan, a new multi-year rate plan is currently in development. 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.

CITY OF
ABILENE
TEXAS

BASIC FINANCIAL STATEMENTS

CITY OF
ABILENE
TEXAS

CITY OF
ABILENE
TEXAS

CITY OF ABILENE, TEXAS **Exhibit A-1**
Statement of Net Position
September 30, 2025

	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	$ 95,897,941	$ 58,688,743	$ 154,586,684	$ 19,410,388	$ 2,001,320
Investments	11,985,767	8,168,890	20,154,657	12,705,559	-
Receivables:					
Accounts receivable, net	19,007,248	11,534,123	30,541,371	3,755,184	286,922
Delinquent taxes receivable, net	680,987	-	680,987	-	-
Internal balances	3,203,671	(3,203,671)	-	-	-
Due from other governments	1,055,068	9,318,586	10,373,654	-	-
Due from component units	157,841	-	157,841	-	-
Inventories - materials and supplies	542,250	2,146,812	2,689,062	-	39,843
Deposits held in escrow	-	-	-	1,200,000	-
Prepaid items	354,199	34,920	389,119	496,783	117,075
Restricted assets:					
Cash and cash equivalents	74,947,078	26,644,387	101,591,465	-	7,288,731
Investments	401,295	975,276	1,376,571	-	-
Lease receivable	2,073,751	356,928	2,430,679	19,998,978	-
Notes receivable	536,063	-	536,063	8,443,056	-
Net pension asset	-	40,258	40,258	-	-
Capital, right-to-use lease and subsciption assets					
Non-depreciable and amortized	64,056,738	39,201,940	103,258,678	5,175,715	31,945
Depreciable and amortized, net	294,123,036	478,079,692	772,202,728	29,780,628	37,925,916
TOTAL ASSETS	569,022,933	631,986,884	1,201,009,817	100,966,291	47,691,752
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources	9,041,764	6,414,730	15,456,494	-	-
LIABILITIES					
Accounts payable	7,109,824	8,281,315	15,391,139	2,398,947	264,508
Retainage payable	1,791,821	1,496,706	3,288,527	-	-
Accrued expenses	3,188,254	891,877	4,080,131	107,083	1,194,949
Accrued interest	1,217,458	938,712	2,156,170	-	933,825
Other deposits and liabilities	329,680	188,978	518,658	-	-
Due to primary government	-	-	-	10,091	147,750
Unearned revenue	-	354,787	354,787	-	-
Non-current liabilities:					
Due within one year	17,103,436	11,584,395	28,687,831	9,303	747,801
Due in more than one year	286,617,988	218,282,480	504,900,468	83,731	48,785,602
TOTAL LIABILITIES	317,358,461	242,019,250	559,377,711	2,609,155	52,074,435
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources	10,302,720	1,428,856	11,731,576	19,384,473	-
NET POSITION (DEFICIT)					
Net investment in capital assets	228,263,693	309,839,432	538,103,125	34,956,343	(4,784,097)
Restricted for:					
Debt service	3,184,698	2,541,166	5,725,864	-	-
Capital projects	-	1,358,936	1,358,936	-	-
Net pension asset	-	40,258	40,258	-	-
Economic development	8,752,777	-	8,752,777	44,016,320	-
Community services	175,712	-	175,712	-	-
Other purposes	2,307,376	-	2,307,376	-	2,189,527
Unrestricted (deficit)	7,719,260	81,173,716	88,892,976	-	(1,788,113)
TOTAL NET POSITION (DEFICIT)	$ 250,403,516	$ 394,953,508	$ 645,357,024	$ 78,972,663	$ (4,382,683)

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

CITY OF ABILENE, TEXAS
Statement of Activities
For the Year Ended September 30, 2025

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General Services and Administration	$ 31,923,732	$ 309,170	$ 905,857	$ 2,136,608
Infrastructure and Development	24,812,464	9,138,258	2,943,242	4,593,347
Public Safety	82,510,503	2,000,172	3,503,559	23,000
Community Services	20,659,534	628,633	811,704	2,193,085
Interest	6,577,605	-	-	-
Total governmental activities	166,483,838	12,076,233	8,164,362	8,946,040
Business-type activities:				
Water and Sewer Services	69,874,169	79,936,211	-	3,416,905
Airport	7,427,030	3,600,411	368,714	8,996,659
Solid Waste Services	16,587,589	21,972,039	-	-
Transit Services	5,201,487	362,727	2,868,836	167,256
Stormwater Services	3,227,884	3,595,020	-	-
Total business-type activities	102,318,159	109,466,408	3,237,550	12,580,820
Total primary government	$ 268,801,997	$ 121,542,641	$ 11,401,912	$ 21,526,860
COMPONENT UNITS:				
Governmental activities				
Development Corporation of Abilene	21,730,519	4,023,030	-	-
Business-type activities				
Abliene Convention Center Hotel Development Corporation	14,919,987	13,998,530	-	-
Total component units	$ 36,650,506	$ 18,021,560	$ -	$ -
General Revenues				
Property taxes, levied for general purposes				
Property taxes, levied for debt service				
Sales and use taxes				
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				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Development Corporation of Abilene	Abilene Convention Center Hotel Development Corporation
$ (28,572,097)	$ -	$ (28,572,097)	$ -	$ -
(8,137,617)	-	(8,137,617)	-	-
(76,983,772)	-	(76,983,772)	-	-
(17,026,112)	-	(17,026,112)	-	-
(6,577,605)	-	(6,577,605)	-	-
(137,297,203)	-	(137,297,203)	-	-
-	13,478,947	13,478,947	-	-
-	5,538,754	5,538,754	-	-
-	5,384,450	5,384,450	-	-
-	(1,802,668)	(1,802,668)	-	-
-	367,136	367,136	-	-
-	22,966,619	22,966,619	-	-
$ (137,297,203)	$ 22,966,619	$ (114,330,584)	$ -	$ -
-	-	-	(17,707,489)	-
-	-	-	-	(921,457)
$ -	$ -	$ -	$ (17,707,489)	$ (921,457)
$ 55,904,951	$ -	$ 55,904,951	$ -	$ -
15,132,690	-	15,132,690	-	-
59,673,048	-	59,673,048	19,666,745	-
10,471,905	-	10,471,905	-	-
6,929,154	-	6,929,154	-	-
4,456,250	-	4,456,250	-	-
8,394,196	3,282,092	11,676,288	801,579	239,369
73,313	95,806	169,119	1,456,113	-
6,610,223	289,546	6,899,769	118,741	994,700
2,418,405	(2,418,405)	-	-	-
170,064,135	1,249,039	171,313,174	22,043,178	1,234,069
32,766,932	24,215,658	56,982,590	4,335,689	312,612
217,636,584	370,737,850	588,374,434	74,636,974	(4,695,295)
$ 250,403,516	$ 394,953,508	$ 645,357,024	$ 78,972,663	$ (4,382,683)

CITY OF ABILENE, TEXAS **Exhibit B-1**
Balance Sheet
Governmental Funds
September 30, 2025

	General Fund	Capital Projects Fund	Nonmajor Governmental	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 30,352,680	$ 32,168,217	$ 16,044,723	$ 78,565,620
Investments	3,369,688	4,601,383	1,535,534	9,506,605
Receivables (net):				
Accounts receivable	13,575,780	1,754	4,276,079	17,853,613
Property taxes receivable	1,807,223	-	-	1,807,223
Leases accounts receivable	100,518	1,553,441	419,792	2,073,751
Due from other funds	5,630,519	-	-	5,630,519
Due from other governments	2,637	236,746	973,526	1,212,909
Inventories - materials and supplies	2,846	-	-	2,846
Prepaid items	172,543	-	-	172,543
Notes receivable, net	-	536,063	-	536,063
Restricted assets:				
Cash and cash equivalents	-	72,131,152	2,815,926	74,947,078
Investments	-	-	401,295	401,295
TOTAL ASSETS	$ 55,014,434	$ 111,228,756	$ 26,466,875	$ 192,710,065
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES:				
Accounts payable	$ 1,620,908	$ 4,430,083	$ 680,057	$ 6,731,048
Retainage payable	-	1,791,821	-	1,791,821
Accrued expenditures	2,923,204	-	195,456	3,118,660
Due to other funds	-	1,526,976	256,560	1,783,536
Other deposits and liabilities	232,566	5	97,109	329,680
Total Liabilities	4,776,678	7,748,885	1,229,182	13,754,745
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	2,969,609	-	-	2,969,609
Leases	98,130	1,555,057	408,020	2,061,207
Total Deferred Inflows of Resources	3,067,739	1,555,057	408,020	5,030,816
FUND BALANCES:				
Non-spendable:				
Inventory	2,846	-	-	2,846
Prepaids items	172,543	-	-	172,543
Restricted for:				
Debt service	-	-	3,184,698	3,184,698
Capital projects	-	66,927,751	-	66,927,751
Economic development	-	-	8,752,777	8,752,777
Public safety	-	-	293,326	293,326
Community services	-	-	175,712	175,712
Municipal court	-	-	863,152	863,152
Other purposes	-	-	1,150,898	1,150,898
Committed to:				
Street maintenance	-	-	8,163,344	8,163,344
Other purposes	-	-	2,245,766	2,245,766
Assigned to:				
Capital projects	-	34,997,063	-	34,997,063
Unassigned	46,994,628	-	-	46,994,628
Total Fund Balances	47,170,017	101,924,814	24,829,673	173,924,504
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 55,014,434	$ 111,228,756	$ 26,466,875	$ 192,710,065

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

Total Fund Balances - Governmental Funds		$ 173,924,504
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, excluding internal service funds	$ 565,509,743	
Accumulated depreciation and amortization, excluding internal service funds	(237,187,894)	
		328,321,849
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.		1,175,133
Deferred inflows from refunding of debt represent the acquisition of net position that applies to a future period and, therefore, will not be recognized as an inflow of resources until then. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.		(863)
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	1,366,767	
Property taxes	1,602,842	
		2,969,609
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.		40,176,322
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Accrued interest payable, excluding internal service funds	(1,079,584)	
Compensated absences, excluding internal service funds	(14,011,845)	
State obligation	(1,345,654)	
Arbitrage rebate liability	(3,171,085)	
Lease liability, excluding internal service funds	(675,081)	
Subscription liability. excluding internal service funds	(994,073)	
Direct borrowing	(1,137,059)	
General obligation bonds	(100,115,000)	
Certificates of obligation	(73,270,000)	
Unamortized premiums on bonds and certificate of obligations	(17,512,028)	
		(213,311,409)
Net pension liability, Other Postemployment Benefit (OPEB) liability, and 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 postemployment benefits liability, excluding internal service funds	(3,381,330)	
Net pension liability, excluding internal service funds	(79,028,877)	
Deferred outflows of resources, excluding internal service funds	7,692,317	
Deferred inflows of resources, excluding internal service funds	(8,133,739)	
		(82,851,629)
Net Position of Governmental Activities		$ 250,403,516

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

CITY OF ABILENE, TEXAS **Exhibit B-2**
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended September 30, 2025

	General Fund	Capital Projects Fund	Nonmajor Governmental	Total Governmental Funds
REVENUES:				
Taxes	$ 127,617,738	$ -	$ 23,354,695	$ 150,972,433
Licenses and permits	1,664,115	-	307,910	1,972,025
Fines and forfeitures	639,284	-	142,381	781,665
Charges for services	1,408,797	-	7,812,935	9,221,732
Intergovernmental revenues	137,671	402,593	7,872,513	8,412,777
Investment earnings	2,269,715	4,434,614	822,494	7,526,823
Interest income leases	2,380	-	6,942	9,322
Donations and contributions	2,763	2,315,566	2,472,291	4,790,620
Miscellaneous	11,106,143	143,255	773,335	12,022,733
Total Revenues	144,848,606	7,296,028	43,565,496	195,710,130
EXPENDITURES:				
Current:				
General Services and Administration	17,994,362	2,544,264	6,167,683	26,706,309
Infrastructure and Development	11,483,806	373,048	3,698,105	15,554,959
Public Safety	71,127,758	628,991	6,459,205	78,215,954
Community Services	17,098,784	20,717	744,412	17,863,913
Debt Service:				
Principal	217,573	694,988	8,666,067	9,578,628
Interest	14,060	91,033	7,803,571	7,908,664
Fees and other charges	-	311,395	291,245	602,640
Capital outlay	44,816	43,639,248	240,376	43,924,440
Total Expenditures	117,981,159	48,303,684	34,070,664	200,355,507
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,867,447	(41,007,656)	9,494,832	(4,645,377)
OTHER FINANCING SOURCES (USES):				
Issuance of debt	-	18,180,000	-	18,180,000
Bond premium	-	1,258,287	-	1,258,287
Issuance of debt for other obligations	-	1,017,660	-	1,017,660
Issuance of debt for subscription financing	-	54,712	219,092	273,804
Proceeds from sale of capital assets	143,900	-	-	143,900
Transfers in	2,574,157	25,885,639	9,420,883	37,880,679
Transfers out	(22,341,221)	(1,726,949)	(12,216,187)	(36,284,357)
Total Other Financing Sources (Uses)	(19,623,164)	44,669,349	(2,576,212)	22,469,973
NET CHANGE IN FUND BALANCES	7,244,283	3,661,693	6,918,620	17,824,596
FUND BALANCES, BEGINNING OF YEAR	39,925,734	98,263,121	17,911,053	156,099,908
FUND BALANCES, END OF YEAR	$ 47,170,017	$ 101,924,814	$ 24,829,673	$ 173,924,504

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

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, 2025

Net Change in Fund Balances - Governmental Funds		$ 17,824,596
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 acquisitions	$ 43,924,440	
Capital contributions	3,917,144	
Residual value of assets disposed of	501,909	
Depreciation	(20,924,951)	
		27,418,542
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	67,258	
Property taxes	202,494	
Fines and forfeits	(1,980,923)	
		(1,711,171)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Issuance of bonds	(18,180,000)	
Issuance of other obligations	(1,017,660)	
Subscription financing	(273,804)	
Issuance of bond premiums	(1,258,287)	
Principal repayments	9,578,628	
Amortization of bond premiums and deferred loss and gain on bond refunding	1,233,003	
		(9,918,120)
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	(1,734,256)	
Change in accrued interest payable	728,440	
Arbitrage rebate liability	(1,034,218)	
		(2,040,034)
Changes to Other Postemployment Benfit (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.		(81,703)
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.		1,274,822
Change in Net Position of Governmental Activities		$ 32,766,932

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

	Business-Type Activities - Enterprise Funds					
	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
CURRENT ASSETS:						
Cash and cash equivalents	$ 47,258,380	$ 3,217,154	$ 5,919,812	$ 2,293,397	$ 58,688,743	$ 17,332,321
Investments	6,760,605	233,462	846,849	327,974	8,168,890	2,479,162
Accounts and lease receivable	8,959,579	280,480	2,306,169	388,564	11,934,792	22,090
Less allowance for uncollectibles	(203,392)	-	(71,789)	(13,505)	(288,686)	-
Due from other governments	905,154	4,079,540	-	4,333,892	9,318,586	-
Prepaid items	34,920	-	-	-	34,920	181,656
Inventories - materials and supplies	1,592,087	-	-	554,725	2,146,812	539,401
Restricted assets:						
Cash and cash equivalents	23,626,650	3,017,737	-	-	26,644,387	-
Investments	317,026	658,250	-	-	975,276	-
Total Current Assets	89,251,009	11,486,623	9,001,041	7,885,047	117,623,720	20,554,630
NON-CURRENT ASSETS:						
Lease receivable	60,623	184,322	-	-	244,945	-
Net pension asset	-	40,258	-	-	40,258	-
Capital, lease, and subscription assets:						
Construction in progress	22,743,853	14,611,139	-	-	37,354,992	99,911
Land	1,260,204	-	202,506	384,238	1,846,948	-
Building and improvements	585,682,490	123,660,612	291,872	1,884,860	711,519,834	-
Machinery and equipment	4,517,174	1,561,179	3,661,434	7,649,902	17,389,689	54,842,960
Lease asset	-	-	-	-	-	1,673,490
Subscription asset	-	-	-	-	-	9,345,549
Intangible assets	31,461,175	13,160	-	468,126	31,942,461	-
Accumulated depreciation and amortization	(213,504,038)	(57,781,167)	(2,438,239)	(9,048,848)	(282,772,292)	(36,103,985)
Net Capital Assets	432,160,858	82,064,923	1,717,573	1,338,278	517,281,632	29,857,925
Total Non-Current Assets	432,221,481	82,289,503	1,717,573	1,338,278	517,566,835	29,857,925
TOTAL ASSETS	521,472,490	93,776,126	10,718,614	9,223,325	635,190,555	50,412,555
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred outflows of resources	5,656,579	167,803	458,799	131,549	6,414,730	179,626
CURRENT LIABILITIES:						
Accounts payable	3,245,661	4,667,269	328,919	39,466	8,281,315	378,776
Retainage payable	573,952	922,754	-	-	1,496,706	-
Accrued expenses	356,554	57,136	442,469	35,718	891,877	69,594
Compensated absences	172,865	17,162	72,395	6,973	269,395	32,338
Accrued interest	938,712	-	-	-	938,712	137,874
Due to other funds	340,437	818,757	-	2,687,789	3,846,983	-
Other deposits and liabilities	166,122	-	22,646	210	188,978	-
Bonds payable	11,315,000	-	-	-	11,315,000	-
Lease liability	-	-	-	-	-	368,124
Subscription liability	-	-	-	-	-	1,492,985
Estimated liability claims	-	-	-	-	-	919,269
Estimated health claims	-	-	-	-	-	1,099,146
Total Current Liabilities Payable from Current Assets	17,109,303	6,483,078	866,429	2,770,156	27,228,966	4,498,106

	Business-Type Activities - Enterprise Funds					
	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
NON-CURRENT LIABILITIES:						
Compensated absenses	625,690	138,135	357,530	47,759	1,169,114	145,164
Unearned revenue	354,787	-	-	-	354,787	-
Estimated liability claims	-	-	-	-	-	2,145,088
Arbitrage rebate liability	165,188	-	-	-	165,188	-
Bonds payable	214,280,185	-	-	-	214,280,185	-
Lease liability	-	-	-	-	-	997,495
Subscription liability	-	-	-	-	-	1,456,256
Other postemployment benefits liability	564,714	88,543	228,481	70,499	952,237	93,643
Net pension liability	1,175,297	-	388,667	151,792	1,715,756	329,884
Total Non-Current Liabilities	217,165,861	226,678	974,678	270,050	218,637,267	5,167,530
Total Liabilities	234,275,164	6,709,756	1,841,107	3,040,206	245,866,233	9,665,636
DEFERRED INFLOWS OF RESOURCES:						
Deferred inflows of resources	730,169	361,356	265,046	72,285	1,428,856	106,911
NET POSITION:						
Net investment in capital assets	230,240,799	76,542,783	1,717,572	1,338,278	309,839,432	25,543,065
Restricted for debt service	2,541,166	-	-	-	2,541,166	-
Restricted for capital projects	-	1,358,936	-	-	1,358,936	-
Restricted for net pension asset	-	40,258	-	-	40,258	-
Unrestricted	59,341,771	8,930,840	7,353,688	4,904,105	80,530,404	15,276,569
TOTAL NET POSITION	$ 292,123,736	$ 86,872,817	$ 9,071,260	$ 6,242,383	394,310,196	$ 40,819,634
Allocation of Internal Service Funds net position					643,312	
Net Position of Business-Type Activities					$ 394,953,508	

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

CITY OF ABILENE, TEXAS **Exhibit B-4**
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended September 30, 2025

	Business-Type Activities - Enterprise Funds					
	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
OPERATING REVENUES:						
Charges for services	$ 79,636,852	$ 2,526,148	$ 21,971,374	$ 3,925,027	$ 108,059,401	$ 33,046,678
Other	28,119	-	-	-	28,119	-
Total Operating Revenues	79,664,971	2,526,148	21,971,374	3,925,027	108,087,520	33,046,678
OPERATING EXPENSES:						
Personnel services	13,854,501	1,959,001	5,865,687	1,525,049	23,204,238	2,693,059
Supplies	8,970,323	212,533	175,197	503,461	9,861,514	4,377,383
Purchased services	9,384,686	155,626	2,823,069	2,269,340	14,632,721	3,343,061
Other services and charges	17,326,471	959,670	6,814,674	3,605,328	28,706,143	19,168,929
Depreciation and amortization	13,768,035	4,112,599	325,640	402,494	18,608,768	5,384,115
Total Operating Expenses	63,304,016	7,399,429	16,004,267	8,305,672	95,013,384	34,966,547
OPERATING INCOME (LOSS)	16,360,955	(4,873,281)	5,967,107	(4,380,645)	13,074,136	(1,919,869)
NON-OPERATING REVENUES (EXPENSES):						
Investment earnings	2,645,304	272,580	263,015	101,193	3,282,092	867,373
Interest income leases	1,639	-	-	-	1,639	-
Intergovernmental revenue	-	-	-	3,014,643	3,014,643	-
Passenger facility charges	-	404,446	-	-	404,446	-
Car rental customer facility charges	-	380,858	-	-	380,858	-
Rents and royalties	62,835	291,936	-	-	354,771	91
Net gain (loss) on disposal of assets	95,806	(17,416)	-	-	78,390	(9,174)
Interest expense and paying agent fees	(6,473,481)	-	-	-	(6,473,481)	(169,343)
Insurance recovery	-	-	-	-	-	311,010
Miscellaneous revenue	315,832	412,302	3,037	81,678	812,849	541,357
Total Non-Operating Revenues (Expenses)	(3,352,065)	1,744,706	266,052	3,197,514	1,856,207	1,541,314
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	13,008,890	(3,128,575)	6,233,159	(1,183,131)	14,930,343	(378,555)
CAPITAL CONTRIBUTIONS AND TRANSFERS:						
Capital contributions	3,416,905	9,096,660	-	21,449	12,535,014	-
Transfers in	-	971,463	-	2,119,650	3,091,113	1,231,322
Transfers out	(46,566)	-	(5,308,178)	(154,774)	(5,509,518)	(409,239)
Net Contributions and Transfers	3,370,339	10,068,123	(5,308,178)	1,986,325	10,116,609	822,083
CHANGE IN NET POSITION	16,379,229	6,939,548	924,981	803,194	25,046,952	443,528
NET POSITION, BEGINNING OF YEAR	275,744,507	79,933,269	8,146,279	5,439,189	369,263,244	40,376,106
NET POSITION, END OF YEAR	$ 292,123,736	$ 86,872,817	$ 9,071,260	$ 6,242,383	$ 394,310,196	$ 40,819,634
Adjustment to reflect the consolidation of Internal Service Fund activities related to Enterprise Funds					(831,294)	
Change in Net Position of Business-Type Activities					$ 24,215,658	

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, 2025

	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	$ 81,681,346	$ 2,892,737	$ 22,706,947	$ 4,076,174	$ 111,357,204	$ -
Receipts from interfund services provided	-	-	-	-	-	33,054,182
Payments to suppliers	(38,291,921)	(526,266)	(9,806,565)	(6,464,353)	(55,089,105)	(13,777,586)
Payments to employees	(13,371,494)	(2,289,249)	(5,753,535)	(1,530,699)	(22,944,977)	(2,622,190)
Payments for loss claims	-	-	-	-	-	(13,426,315)
Net cash provided (used) by operating activities	30,017,931	77,222	7,146,847	(3,918,878)	33,323,122	3,228,091
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Transfers in	-	971,463	-	2,119,650	3,091,113	1,470,525
Transfers out	289,854	671,973	(5,308,178)	(1,140,984)	(5,487,335)	(358,973)
Other noncapital financing receipts (payments)	380,306	1,475,096	3,037	81,678	1,940,117	541,448
Net cash provided (used) by noncapital financing activities	670,160	3,118,532	(5,305,141)	1,060,344	(456,105)	1,653,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital debt	15,155,000	-	-	-	15,155,000	-
Principal paid	(10,655,000)	-	-	-	(10,655,000)	(2,196,941)
Interest and paying agent fees	(6,007,435)	-	-	-	(6,007,435)	(147,802)
Acquisition and construction of capital assets	(12,920,443)	(7,653,460)	(405,519)	(83,440)	(21,062,862)	(6,316,950)
Proceeds from sale of capital assets	130,372	(17,416)	-	-	112,956	534,023
Proceeds from capital grants	-	5,185,356	-	3,373,092	8,558,448	-
Net cash provided (used) by capital and related financing activities	(14,297,506)	(2,485,520)	(405,519)	3,289,652	(13,898,893)	(8,127,670)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Cash withdrawn from pooled investments	4,469,901	287,025	389,789	180,054	5,326,769	2,936,775
Interest on investments	2,645,253	604,011	263,016	101,193	3,613,473	867,373
Net cash provided by investing activities	7,115,154	891,036	652,805	281,247	8,940,242	3,804,148
NET INCREASE IN CASH AND CASH EQUIVALENTS	23,505,739	1,601,270	2,088,992	712,365	27,908,366	557,569
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	47,379,291	4,633,621	3,830,820	1,581,032	57,424,764	16,774,752
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 70,885,030	$ 6,234,891	$ 5,919,812	$ 2,293,397	$ 85,333,130	$ 17,332,321
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Current assets:						
Cash and cash equivalents	$ 47,258,380	$ 3,217,154	$ 5,919,812	$ 2,293,397	$ 58,688,743	$ 17,332,321
Restricted assets - cash and cash equivalents	23,626,650	3,017,737	-	-	26,644,387	-
	$ 70,885,030	$ 6,234,891	$ 5,919,812	$ 2,293,397	$ 85,333,130	$ 17,332,321

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

	Business-Type Activities - Enterprise Funds					
	Water and Sewer	Airport	Solid Waste	Nonmajor Enterprise Funds	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating income (loss)	$ 16,360,955	$ (4,873,281)	$ 5,967,107	$ (4,380,645)	$ 13,074,136	$ (1,919,869)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization	13,768,035	4,112,599	325,640	402,494	18,608,768	5,384,115
Changes in assets and liabilities:						
(Increase) decrease in:						
Accounts receivable	1,983,663	366,590	735,573	151,147	3,236,973	7,505
Prepaid items	-	-	-	-	-	12,144
Inventory	(6,490)	-	-	22,413	15,923	(103,443)
Lease receivable	32,762	(40,258)	-	-	(7,496)	-
Deferred outflows of resources	1,266,825	171,016	335,887	118,536	1,892,264	188,390
Increase (decrease) in:						
Accounts payable	(2,538,891)	856,156	(32,388)	(101,812)	(1,816,935)	(715,137)
Accrued expenses	62,715	(54,594)	40,252	(6,826)	41,547	69,674
Compensated absences	301,110	61,395	174,641	4,491	541,637	79,160
Other deposits and liabilities	(127,825)	-	(1,489)	-	(129,314)	-
Estimated liability and health claims	-	-	-	-	-	(77,073)
Estimated health claims	-	-	-	-	-	499,307
Other post retirement benefits liability	(10,599)	(1,559)	(4,442)	(1,247)	(17,847)	(1,637)
Net pension liability	(1,288,201)	(168,003)	(504,129)	(152,939)	(2,113,272)	(232,521)
Deferred inflows of resources	213,872	(352,839)	110,195	25,510	(3,262)	37,476
Net cash provided (used) by operating activities	$ 30,017,931	$ 77,222	$ 7,146,847	$ (3,918,878)	$ 33,323,122	$ 3,228,091
NONCASH TRANSACTIONS:						
Capital contributions from developers	$ 2,740,085	$ -	$ -	$ -	$ 2,740,085	$ -
Capital lease and subscription issuance	-	-	-	-	-	3,023,595
Capital asset acquisitions included in liabilities	2,270,112	5,522,139	-	-	8,263,745	-

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

CITY OF ABILENE, TEXAS **Exhibit B-6**
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2025

	Pension Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	$ 120,960	$ 4,783,433
Investments		
Pooled Investments	-	652,976
Fixed income funds	10,434,769	-
Equity funds - domestic	32,055,149	
Equity funds - international	9,259,103	-
Private equity	1,654,566	-
Money market funds	422,607	-
Common stock	3,896,866	-
Private real estate	1,573,189	-
Private infrastructure	3,627,447	-
Core real estate	4,435,982	-
Private debt	2,084,818	-
Accounts receivable	51,654	464,071
Prepaid expense	2,377	-
TOTAL ASSETS	69,619,487	5,900,480
LIABILITIES		
Accounts payable	8,369	811,226
Accrued liabilities	95,233	946,072
TOTAL LIABILITIES	103,602	1,757,298
NET POSITION		
Restricted for:		
Pension benefits	69,515,885	-
Other organizations and governments	-	4,143,182
TOTAL NET POSITION	$ 69,515,885	$ 4,143,182

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

CITY OF ABILENE, TEXAS **Exhibit B-7**
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2025

	Pension Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Employer	$ 4,515,863	$ -
Employee	3,230,171	-
Total contributions	7,746,034	-
Investment Income:		
Net gain on fair value of investments	5,205,129	-
Interest and dividends	1,653,528	224,599
Other investment income	470,571	-
Less: investment expense	(281,027)	-
Net investment income	7,048,201	224,599
Hotel occupancy tax	-	1,844,170
Fees collected for other governments	-	3,378,703
Total additions	14,794,235	5,447,472
DEDUCTIONS		
Benefits paid including refunds of plan member contributions	9,005,266	-
Administrative expenses	88,899	3,329,895
Tax collections disbursed to other organizations	-	1,570,580
Other disbursements	-	252,054
Total deductions	9,094,165	5,152,529
Change in net position	5,700,070	294,943
Net position, beginning of year	63,815,815	3,848,239
Net position, end of year	$ 69,515,885	$ 4,143,182

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

CITY OF ABILENE, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

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CITY OF
ABILENE
TEXAS

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.

On November 17, 2022, the City approved the creation of a tax increment zone (Abilene Tax Increment Reinvestment Zone #3) as permitted by the Tax Increment Financing Act, Chapter 311 of the Texas Tax Code. The purpose of the Zone is to fund public improvements, including significant stormwater, drainage, and utility infrastructure, for a new housing development (initially projected to be over 900 homes) on approximately 421 acres of land owned by Abilene Christian University (ACU) near Loop 322 and E Hwy 80. 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" or AFRRF) 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 AFRRF is limited to matching bi-weekly contributions made by the members. Title to assets is vested in the AFRRF 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 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 meet.

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 Fund - 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 Fund - The Airport Fund accounts for the revenues and expenses associated with the operations of the Abilene Regional Airport.
Solid Waste Fund - 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, if any, 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, 2025.

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, 2025:

Assets at Fair Value as of September 2025

	Level 1	Level 2	Level 3	Total
U.S. Government Securities	$ 9,997,660	$ 12,186,544	$ -	$ 22,184,204
Total assets at fair value	$ 9,997,660	$ 12,186,544	$ -	$ 22,184,204

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, and 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
Lease assets	2 to 10 years
Subscription assets	2 to 5 years
Animals	5 to 40 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 reports 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 loss 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 Postemployment 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.
- 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, changes in actuarial assumptions, and difference between projected and actual investment earnings. The third item qualifies as deferred inflows of resources as a result of implementing GASB Statement No. 75. These deferred inflows related to OPEB liabilities and consist of the difference between actual and expected experience and changes in actuarial assumptions. The fourth item relates to deferred gain on refunding. 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:

		Business-Type Activities				
	Governmental Activities	Water and Sewer	Airport	Solid Waste	Non-Major Enterprise Fund	Total
Deferred Outflows of Resources						
Deferred outflows from pension activities	$ 7,632,709	$ 1,074,536	$ 161,756	$ 442,841	$ 126,882	$ 1,806,015
Deferred outflows from OPEB activities	233,922	39,316	6,047	15,958	4,667	65,988
Deferred loss on refunding	1,175,133	4,542,727	-	-	-	4,542,727
Total Deferred Outflows of Resources	$ 9,041,764	$ 5,656,579	$ 167,803	$ 458,799	$ 131,549	$ 6,414,730
Deferred Inflows of Resources						
Deferred inflows from pension activities	$ 7,553,990	$ 520,649	$ 82,578	$ 217,684	$ 58,867	$ 879,778
Deferred inflows from OPEB activities	686,660	115,546	18,303	47,362	13,418	194,629
Deferred gain on refunding	863	-	-	-	-	-
Deferred inflows from leases	2,061,207	93,974	260,475	-	-	354,449
Total Deferred Inflows of Resources	$ 10,302,720	$ 730,169	$ 361,356	$ 265,046	$ 72,285	$ 1,428,856

	General Fund
Deferred Inflows of Resources	
Property taxes	$ 1,602,842
Franchise taxes	1,366,767
Total Deferred Inflows of Resources	$ 2,969,609

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. The City's policy is that leave earned in the current period is used before leave earned in prior periods. 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 is reported as incurred in the financial statements and the change is presented as a net amount, in accordance with GASB 101, *Compensated Absences*.

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 statements during fiscal year ended September 30, 2025:

GASB Statement No. 101, *Compensated Absences*, supersedes Statement 16, Accounting for Compensated Absences, issued in 1992. This standard updates the recognition and measurement guidance for compensated absences by aligning the guidance under a unified model. This will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation and can be applied consistently to any type of leave. The City has implemented this Statement in fiscal year 2025, which had no impact on beginning of year net position.

GASB Statement No. 102, *Certain Risk Disclosures*, supersedes the Statement by the National Council of Governmental Accounting (NCGA) Interpretation 6, Notes to the Financial Statements Disclosure, paragraph 5. This Standard establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. For concentrations and constraints meeting the definitions in the Standard, governments will disclose the concentrations or constraints, related events that could have a substantial impact, and action taken to mitigate the risk. The City has implemented this Statement in fiscal year 2025, which had no impact beginning of year net position.

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, 2025:

			Non-Major Governmental Funds			
	General	Capital Projects	Special Revenue	Debt Service	Total Non-major Governmental Funds	Total
Fund Balance						
Non-spendable:						
Inventory	$ 2,846	$ -	$ -	$ -	$ -	$ 2,846
Prepaid items	172,543	-	-	-	-	172,543
Restricted for:						
Debt service	-	-	-	3,184,698	3,184,698	3,184,698
Capital projects	-	66,927,751	-	-	-	66,927,751
Public safety	-	-	293,326	-	293,326	293,326
Economic development	-	-	8,752,777	-	8,752,777	8,752,777
Community services	-	-	175,712	-	175,712	175,712
Municipal court	-	-	863,152	-	863,152	863,152
Other purposes	-	-	1,150,898	-	1,150,898	1,150,898
Committed for:				-		
Streets maintenance	-	-	8,163,344	-	8,163,344	8,163,344
Other purposes	-	-	2,245,766	-	2,245,766	2,245,766
Assigned to:						
Capital projects	-	34,997,063	-	-	-	34,997,063
Unassigned	46,994,628	-	-	-	-	46,994,628
	$ 47,170,017	$ 101,924,814	$ 21,644,975	$ 3,184,698	$ 24,829,673	$ 173,924,504

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 $12,284,264 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:

	Per Policy		At September 30,2025	
Authorized Investment Type	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	15%	N/A	2%
Money Market	90 days	N/A	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, 2025, 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, 2025, 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, 2025, 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, 2025 are as follows:

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Total
Petty Cash	$ 15,999	$ -	$ 1,050	$ 2,950	$ 400	$ -	$ 20,399
Deposits	6,795,834	3,892	5,307,142	8,658	2,221	166,517	12,284,264
Pooled Fund Cash Equivalents	23,540,847	32,164,325	13,552,457	63,919,012	17,329,700	4,564,393	155,070,734
TexStar	-	72,131,152	-	17,922,204	-	52,523	90,105,879
Money Market Funds	-	-	-	1,530,741	-	-	1,530,741
Money Market Mutual Funds	-	-	-	1,949,565	-	-	1,949,565
Total	$ 30,352,680	$ 104,299,369	$ 18,860,649	$ 85,333,130	$ 17,332,321	$ 4,783,433	$ 260,961,582

Shown in the statements in the following line items:

Cash and cash equivalents	$ 30,352,680	$ 32,168,217	$ 16,044,723	$ 58,688,743	$ 17,332,321	$ 4,783,433	$ 159,370,117
Restricted cash and cash equivalents	-	72,131,152	2,815,926	26,644,387	-	-	101,591,465
Total	$ 30,352,680	$ 104,299,369	$ 18,860,649	$ 85,333,130	$ 17,332,321	$ 4,783,433	$ 260,961,582

Pooled fund investment balances at September 30, 2025 are as follows:

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	Custodial Funds	Total
Investments	$ 3,369,688	$ 4,601,383	$ 1,535,534	$ 8,168,890	$ 2,479,162	$ 652,976	$ 20,807,633
Restricted Investments	-	-	401,295	975,276	-	-	1,376,571
Total	$ 3,369,688	$ 4,601,383	$ 1,936,829	$ 9,144,166	$ 2,479,162	$ 652,976	$ 22,184,204

The following represents the investments and cash equivalents at September 30, 2025 located in the pooled investment fund:

Description	Credit Ratings	Interest Rate	Par Value	Book Value (Cost)	Carrying Value
Core Portfolio:					
Treasury Note	N/A	4.348	$ 4,000,000	$ 3,949,199	$ 3,976,020
			$ 4,000,000	$ 3,949,199	$ 3,976,020
Discretionary Portfolio:					
FFCB	Aa1	4.280	$ 2,000,000	$ 2,000,000	$ 2,000,000
FHLB	Aaa	3.610	9,030,000	9,001,247	8,983,343
FHLMC	Aaa	4.246	1,000,000	1,000,000	999,500
Treasury Note	N/A	4.315	6,000,000	6,007,539	6,021,640
			$ 18,030,000	$ 18,008,786	$ 18,004,483
Emergency/Liquidity Portfolio:					
TexPool	AAAm	4.252	$ 104,146,930	$ 104,146,930	$ 104,146,930
TexStar	AAAm	4.214	5,733,912	5,733,912	5,733,912
Money Market	N/A	4.175	45,189,892	45,189,892	45,189,892
			$ 155,070,734	$ 155,070,734	$ 155,070,734
Accrued Interest			$ 203,696	$ 203,696	$ 203,696
Total			$ 177,304,430	$ 177,232,415	$ 177,254,933

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, 2025 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, 2025 of individual investments that represent 5% or more of the AFRRF's fiduciary net position disclosed separately.

Investment Type	September 30, 2025
Mutual Funds	
Vanguard Total Stock Market Index Fund	$ 28,453,493
Baird Aggregate Bond Fund	8,511,049
Brookfield Infrastructure	3,627,447
Blackrock Mulit- Asset Income Fund	3,613,478
Barrow Hanley International Value Fund	3,585,156
	$ 47,790,623

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 knows 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, 2025. The AFRRF is invested in a fixed income mutual fund with an average effective maturity of 7.88 to 8.37 years as of September 30, 2025.

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
Domestic equities	32.5% to 42.5%	42.5%
Developed international equity	7.5% to 17.5%	10.0%
Emerging market equities	0% to 10%	7.5%
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 5%	0.0%
Private equity	0% to 10%	5.0%
Real estate	0% to 15%	10.0%
Infrastructure	0% to 10%	5.0%
		100.0%

Credit risk - The AFRRF's rated debt investments as of September 30, 2025, using the Moody's or S&P rating scale, are presented below:

Investment Type	Moody's / S&P Rating	September 30, 2025
Money Market funds	Aaa	$ 422,607

The net appreciation (depreciation) in investments for the year ending September 30, 2025 is presented below:

Investment Type	September 30, 2025
Fixed income funds	$ (73,956)
Equity funds	4,970,446
Private equity	195,754
Common stock	(156,382)
Private real estate	213,898
Core real estate	63,426
Private debt	(8,057)
Total	$ 5,205,129

Rate of Return - For the year ended September 30, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.45%. 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, 2025:

	Level 1	Level 2	Level 3	Total
Money market funds	$ 422,607	$ -	$ -	$ 422,607
Common stock - domestic	3,718,629	-	-	3,718,629
Common stock - international	178,237	-	-	178,237
Equity funds - domestic	32,055,149	-	-	32,055,149
Equity funds - international	9,259,103	-	-	9,259,103
Fixed income funds	10,434,769	-	-	10,434,769
	$ 56,068,494	$ -	$ -	$ 56,068,494
Investments reported at NAV *	13,376,002			
Total investments	$ 69,444,496			

* Investments measured at net asset value per share (NAV) 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, 2025:

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice
Private equity	$ 1,654,566	$ 1,536,627	N/A	N/A
Private real estate	1,573,189	1,049,375	N/A	N/A
Core real estate	4,435,982	-	Quarterly	90 days
Private infrastructure	3,627,447	-	Quarterly	90 days
Private debt	2,084,818	437,731	Quarterly	90 days
	$ 13,376,002	$ 3,023,733		

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, 2025 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 Governmental Funds	Total Governmental Activities
Receivables:				
Accounts	$ 1,314,858	$ 1,754	$ 3,501,754	$ 4,818,366
Property tax	2,095,465	-	-	2,095,465
Sales tax	10,507,757	-	-	10,507,757
Bingo tax	14,389	-	-	14,389
Franchise	1,757,557	-	-	1,757,557
Hotel occupancy tax	-	-	794,655	794,655
Lease receivable	100,518	1,553,441	419,792	2,073,751
Notes receivable	79,124	536,063	4,236,548	4,851,735
Accrued interest	123	-	2,029,062	2,029,185
Due from other governments	2,637	236,746	973,526	1,212,909
Gross Receivables	15,872,428	2,328,004	11,955,337	30,155,769
Less allowance for uncollectibles	(386,270)	-	(6,285,940)	(6,672,210)
Net total receivables	$ 15,486,158	$ 2,328,004	$ 5,669,397	$ 23,483,559

Receivables at September 30, 2025 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	$ 8,926,818	$ 201,258	$ 2,306,169	$ 388,564	$ 11,822,809
Leases	93,384	263,544	-	-	356,928
Due from other governments	905,154	4,079,540	-	4,333,892	9,318,586
Gross Receivables	$ 9,925,356	$ 4,544,342	$ 2,306,169	$ 4,722,456	$ 21,498,323
Less allowance for uncollectibles	(203,392)	-	(71,789)	(13,505)	(288,686)
Net total receivables	$ 9,721,964	$ 4,544,342	$ 2,234,380	$ 4,708,951	$ 21,209,637

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, 2024, upon which the 2024 levy was based, was $9,850,831,830. 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 $0.5951 per $100 for the year ended September 30, 2025. The tax rate to finance the payment of principal and interest on long-term debt was $0.1656 per $100 for the year ended September 30, 2025. Current taxes collected during the year ended September 30, 2025, amounted to 98.4% 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, 2025, 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, 2025, was as follows:

Governmental Activities:	Balance September 30, 2024	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2025
Capital assets, not being depreciated:				
Land	$ 14,203,465	$ 46,114	$ -	$ 14,249,579
Easements	127,872	-	-	127,872
Construction in progress	32,033,409	42,630,576	$ (24,984,698)	49,679,287
Total capital assets, not being depreciated	46,364,746	42,676,690	(24,984,698)	64,056,738
Capital assets being depreciated / amortized:				
Buildings and improvements	133,366,498	648,055	(434,443)	133,580,110
Leasehold improvements	1,702,127	-	-	1,702,127
Improvements other than buildings	57,180,933	5,169,703	(396,155)	61,954,481
Infrastructure	246,298,248	17,519,354	-	263,817,602
Machinery and equipment	16,563,726	3,759,873	(849,139)	19,474,460
Vehicles	63,998,793	6,757,435	(543,759)	70,212,469
Other assets	-	1,977,869	-	1,977,869
Software	156,809	-	-	156,809
Lease buildings	1,393,154	-	(214,072)	1,179,082
Lease vehicles	-	1,285,848	-	1,285,848
Lease equipment	444,256	-	(56,615)	387,641
Subscription assets	10,110,154	2,107,763	(531,500)	11,686,417
Total assets being depreciated / amortized	531,214,698	39,225,900	(3,025,683)	567,414,915
Less: Accumulated depreciation / amortization:				
Buildings and improvements	(40,131,774)	(4,683,709)	412,597	(44,402,886)
Leasehold improvements	(1,262,698)	(170,213)	-	(1,432,911)
Improvements other than buildings	(38,107,767)	(2,285,066)	347,414	(40,045,419)
Infrastructure	(119,674,865)	(10,049,628)	-	(129,724,493)
Machinery and equipment	(8,401,991)	(2,301,969)	(783,600)	(11,487,560)
Vehicles	(37,703,456)	(3,262,160)	1,957,025	(39,008,591)
Other assets	-	(54,448)	-	(54,448)
Software	(124,501)	(22,394)	-	(146,895)
Lease buildings	(565,285)	(179,376)	214,073	(530,588)
Lease vehicles	-	(86,640)	-	(86,640)
Lease equipment	(208,876)	(88,969)	56,615	(241,230)
Subscription assets	(3,441,015)	(3,124,494)	435,291	(6,130,218)
Total accumulated depreciation / amortization	(249,622,228)	(26,309,066)	2,639,415	(273,291,879)
Total capital, lease and subscription assets being depreciated / amortized, net	281,592,470	12,916,834	(386,268)	294,123,036
Governmental activities capital, lease and subscription assets, net	$ 327,957,216	$ 55,593,524	$ (25,370,966)	$ 358,179,774

Business-Type Activities:	Balance September 30, 2024	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2025
Capital assets, not being depreciated:				
Land	$ 1,846,948	$ -	$ -	$ 1,846,948
Construction in progress	25,761,653	27,448,343	(15,855,004)	37,354,992
Total capital assets, not being depreciated	27,608,601	27,448,343	(15,855,004)	39,201,940
Capital assets, being depreciated / amortized:				
Buildings and improvements	258,766,159	68,100	-	258,834,259
Improvements other than buildings	434,448,905	18,236,670	-	452,685,575
Machinery and equipment	9,006,329	467,505	-	9,473,834
Vehicles	7,915,855	-	-	7,915,855
Intangible assets	31,942,461	-	-	31,942,461
Total assets being depreciated / amortized	742,079,709	18,772,275	-	760,851,984
Less: Accumulated depreciation / amortization:				
Buildings and improvements	(68,829,367)	(5,328,775)	-	(74,158,142)
Improvements other than buildings	(163,777,252)	(11,485,371)	-	(175,262,623)
Machinery and equipment	(5,563,108)	(802,990)	-	(6,366,098)
Vehicles	(6,700,746)	(366,702)	-	(7,067,448)
Intangible assets	(19,293,051)	(624,930)	-	(19,917,981)
Total accumulated depreciation / amortization	(264,163,524)	(18,608,768)	-	(282,772,292)
Total capital assets being depreciated / amortized, net	477,916,185	163,507	-	478,079,692
Business-type activities capital assets, net	$ 505,524,786	$ 27,611,850	$ (15,855,004)	$ 517,281,632

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 Adminstration	$ 3,674,118
Infrastructure and Development	10,056,747
Public Safety	3,887,145
Community Services	3,306,941
Internal Service Funds	5,384,115
Total depreciation and amortization expense - Governmental activities	$ 26,309,066
Business-Type Activities:	
Water and Sewer Services	$ 13,768,035
Airport	4,112,599
Solid Waste Services	325,640
Transit Services	402,494
Total depreciation/amortization expense - Business-type activities	$ 18,608,768

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, 2025:

	Balance at September 30, 2024	Additions	Retirements	Balance at September 30, 2025	Due within one year
Governmental Activities:					
Bonds and notes payable:					
General obligation bonds payable	$ 105,855,000	$ -	$ (5,740,000)	$ 100,115,000	$ 6,705,000
Certificate of obligation payable	57,950,000	18,180,000	(2,860,000)	73,270,000	3,525,000
Direct borrowing	418,637	1,017,660	(299,238)	1,137,059	267,317
Bond premiums	17,648,388	1,258,287	(1,394,647)	17,512,028	-
Total bonds and notes payable	181,872,025	20,455,947	(10,293,885)	192,034,087	10,497,317
Compensated absences	12,375,931	1,813,416	-	14,189,347	1,406,424
Estimated unpaid claims	2,619,905	15,552,253	(14,008,655)	4,163,503	2,018,415
State obligation	2,018,467	-	(672,813)	1,345,654	672,813
Lease liability	1,090,680	1,285,848	(335,828)	2,040,700	503,726
Subscription liability	4,462,827	2,011,551	(2,531,064)	3,943,314	2,004,741
Arbitrage rebate liability	2,136,867	1,081,005	(46,787)	3,171,085	-
Other postemployment benefit liability	3,535,057	-	(60,084)	3,474,973	-
Net pension liability	89,625,539	-	(10,266,778)	79,358,761	-
Total Governmental Activities	$ 299,737,298	$ 42,200,020	$ (38,215,894)	$ 303,721,424	$ 17,103,436
Business-Type Activities:					
Bonds:					
General obligation bonds payable	$ 157,925,000	$ -	$ (7,900,000)	$ 150,025,000	$ 8,070,000
Certificate of obligation payable	57,115,000	15,155,000	(2,755,000)	69,515,000	3,245,000
Bond premiums (discounts)	5,594,448	896,297	(435,560)	6,055,185	-
Total bonds payable	220,634,448	16,051,297	(11,090,560)	225,595,185	11,315,000
Compensated absences	896,872	541,637	-	1,438,509	269,395
Arbitrage rebate liability	280,016	53,193	(168,021)	165,188	-
Other postemployment benefit liability	970,084	-	(17,847)	952,237	-
Net pension liability	3,829,028	-	(2,113,272)	1,715,756	-
Total Business-Type Activities	$ 226,610,448	$ 16,646,127	$ (13,389,700)	$ 229,866,875	$ 11,584,395

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 postemployment benefit liability and net pension liability that pertains to the governmental activities will be liquidated mainly by the General Fund.

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. This is reflected as a state obligation in Note 8.

On November 25, 2024 the City of Abilene issued Certificate of Obligation Bonds, Series 2024 of $8,025,000 with an interest rate 5.0 percent and a final maturity of February 15, 2045. Proceeds from the sale of 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.

On June 12, 2025 the City of Abilene issued Certificate of Obligation Bonds, Series 2025 of $25,310,000 with an interest rate 5.0 percent and a final maturity of February 15, 2045. Proceeds from the sale of the Certificates will be used for the public purpose of (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 the costs associated with the issuance of the Certificates.

The City intends to retire all of its general obligation and certificates of obligation bonds, plus interest, from future ad valorem tax levies and is required by ordinance to create from such tax revenues a sinking fund sufficient to pay the current interest due thereon and each installment of principal as it becomes due. The general obligation and certificates of obligation bonds outstanding at September 30, 2025, 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 $64,781,016. $3,184,698 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, 2025, was $0.1656 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 $66,927,751 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 9/30/2025:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Dates	Amount Outstanding 09/30/25
General Obligation Bonds	08/01/2007	$ 1,070,000	5.0467	2-15-27/17	$ 100,000
General Obligation Bonds	08/15/2015	13,820,000	3.3500	2-15-35/25	305,000
General Obligation Bonds	08/15/2015	21,115,000	3.3500	2-15-35/25	2,230,000
Certificates of Obligation	08/15/2015	1,955,000	3.4000	2-15-35/25	960,000
General Obligation Bonds	09/01/2016	13,895,000	2.4131	2-15-36/25	3,260,000
General Obligation Bonds	09/01/2016	25,765,000	2.4131	2-15-36/25	16,480,000
Certificates of Obligation	09/01/2016	2,000,000	2.1100	2-15-31/25	790,000
General Obligation Bonds	07/01/2017	13,660,000	3.2167	2-15-37/26	9,725,000
Certificates of Obligation	07/01/2017	7,830,000	3.2165	2-15-37/26	5,555,000
General Obligation Bonds	12/01/2017	830,000	2.0893	2-15-35/28	75,000
General Obligation Bonds	07/01/2018	4,880,000	3.4000	2-15-38/28	3,635,000
Certificates of Obligation	07/01/2018	10,215,000	3.4719	2-15-39/28	7,890,000
Certificates of Obligation	07/01/2018	1,615,000	3.4368	2-15-39/28	1,250,000
General Obligation Bonds	12/01/2019	7,315,000	2.7656	2-15-40/30	6,230,000
Certificates of Obligation	12/01/2019	10,745,000	2.7153	2-15-40/30	8,560,000
General Obligation Bonds	07/15/2020	13,255,000	2.2349	2-15-35/29	12,165,000
Certificates of Obligation	10/12/2021	19,900,000	2.2075	2-15-41/30	17,725,000
Certificates of Obligation	09/23/2021	6,000,000	2.5809	2-15-38/26	5,495,000
General Obligation Bonds	05/01/2023	7,320,000	3.7480	2-15-43/33	6,940,000
Certificates of Obligation	05/01/2023	7,255,000	3.7000	2-15-43/33	6,865,000
General Obligation Bonds	03/01/2024	39,390,000	3.7410	2-15-44/34	38,970,000
Certificates of Obligation	11/25/2024	8,025,000	3.9679	2-15-44/34	8,025,000
Certificates of Obligation	06/12/2025	10,155,000	4.3863	2-15-45/35	10,155,000
					$ 173,385,000

The following is a maturity schedule for the above bonds:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2026	$ 10,230,000	$ 7,304,453	$ 17,534,453
2027	10,315,000	6,851,991	17,166,991
2028	10,350,000	6,404,797	16,754,797
2029	10,405,000	5,960,642	16,365,642
2030	10,275,000	5,527,742	15,802,742
2031-2035	55,750,000	21,013,217	76,763,217
2036-2040	43,570,000	9,693,950	53,263,950
2041-2045	22,490,000	2,025,850	24,515,850
	$ 173,385,000	$ 64,782,642	$ 238,167,642

At September 30, 2025, 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.

In 2025, the City entered into an agreement with Flex Financial, a division of Stryker Sales, LLC to purchase cardiac monitors for the fire department in the amount of $1,017,660. The equipment will be paid for over a seven-year period with annual payments of $164,204 including interest of 4.3% with the last payment in December 2030.

The following is a schedule of Direct Borrowing Loans outstanding at 9/30/2025:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2026	$ 267,317	$ 45,756	$ 313,073
2027	277,377	35,697	313,074
2028	138,951	25,253	164,204
2029	144,875	19,329	164,204
2030	151,051	13,153	164,204
2031	157,488	6,715	164,203
	$ 1,137,059	$ 145,903	$ 1,282,962

Business-Type Activities

Water and Wastewater Obligations

The following is a schedule of Water and Wastewater Obligation Bonds outstanding as of 9/30/2025:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Dates	Amount Outstanding 09/30/25
Certificate of Obligation Bonds	12/20/2012	$ 2,500,000	0.94	2-15-33/23	$ 1,050,000
Certificate of Obligation Bonds	07/01/2017	10,740,000	3.2165	2-15-37/26	7,625,000
General Obligation Bonds	12/01/2017	31,885,000	2.0893	2-15-35/28	23,140,000
Certificate of Obligation Bonds	11/27/2018	18,370,000	1.6934	2-15-39/29	13,315,000
General Obligation Bonds	12/01/2019	73,030,000	3.1542	2-15-40/30	64,720,000
Certificate of Obligation Bonds	12/01/2020	13,185,000	2.7153	2-15-40/30	11,230,000
General Obligation Bonds	07/15/2020	69,570,000	2.2349	2-15-43/31	62,165,000
Certificate of Obligation Bonds	06/01/2022	23,270,000	3.7479	2-15-42/31	21,140,000
Certificate of Obligation Bonds	06/12/2025	15,155,000	4.3860	2-15-45/35	15,155,000
					$ 219,540,000

The following is a maturity schedule for the above bonds:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2026	$ 11,315,000	$ 6,932,074	$ 18,247,074
2027	11,680,000	6,578,988	18,258,988
2028	12,020,000	6,234,669	18,254,669
2029	12,425,000	5,840,247	18,265,247
2030	12,820,000	5,440,084	18,260,084
2031-2035	70,230,000	20,765,464	90,995,464
2036-2040	75,010,000	8,606,302	83,616,302
2041-2045	14,040,000	932,804	14,972,804
	$ 219,540,000	$ 61,330,632	$ 280,870,632

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, 2025, $0 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, 2025, a yield restriction/arbitrage rebate of $3,171,085 and $165,188 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, 2025, the City had minimum principal and interest payment requirements for its leasing activities, with a remaining term more than one year as follows:

	Governmental Activities		
Fiscal Year Ending September 30,	Principal Payments	Interest Payments	Total Payments
2026	$ 503,726	$ 91,774	$ 595,500
2027	507,836	66,012	573,848
2028	708,578	37,809	746,387
2029	165,086	6,833	171,919
2030	155,474	1,661	157,135
	$ 2,040,700	$ 204,089	$ 2,244,789

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, 2025 are as follows:

	Governmental Activities		
Fiscal Year Ending September 30,	Principal	Interest	Total
2026	$ 196,476	$ 65,224	$ 261,700
2027	200,332	60,867	261,199
2028	205,158	56,042	261,200
2029	201,514	51,186	252,700
2030	77,728	47,272	125,000
2031-2035	505,255	182,244	687,499
2036-2040	687,288	68,963	756,251
	$ 2,073,751	$ 233,319	$ 1,036,799

	Business-Type Activities					
	Water and Sewer Fund			Airport Fund		
Fiscal Year Ending September 30,	Principal	Interest	Total	Principal	Interest	Total
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	27,394	283	27,677	82,922	1,697	84,619
2029	-	-	-	21,122	91	21,213
	$ 93,384	$ 2,242	$ 95,626	$ 263,544	$ 11,393	$ 274,937

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 previously 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 original three-year lease, effective August 1, 2019, included two one-year extension options and has since expired. Following expiration, the City and American Airlines continued operations on a month-to-month basis. On March 12, 2026, City Council approved a new five-year lease agreement with American Airlines, which is effective January 1, 2026.

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, 2025 was $215,334.

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, 2025 was $294,347.

Expected future minimum lease payments from regulated leases at September 30, 2025 are as follows:

Fiscal Year Ending September 30,	Total
2026	$ 310,450
2027	305,536
2028	305,536
2029	252,309
2030	147,087
2031-2035	675,584
2036-2040	639,242
2041-2045	453,241
	$ 3,088,985

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, 2025, all SBITA have fixed, periodic payments over the subscription periods, which range from 1 to 3 years and expire no later than fiscal year 2029.

Future subscription payments as of September 30, 2025 are as follows:

	Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2026	$ 2,004,741	$ 90,957	$ 2,095,698
2027	1,691,829	48,557	1,740,386
2028	231,421	6,187	237,608
2029	15,323	467	15,790
	$ 3,943,314	$ 145,701	$ 4,073,692

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 938 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.tmrs.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, 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:

Benefit	Tier 2
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, 2024	September 30, 2025
Retirees and beneficiaries currently receiving benefits	990	199
Inactive employees entitled to but not yet receiving benefits	941	9
Active employees	1,059	203
Total participants	2,990	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 10.25% and 10.61% in calendar years 2024 and 2025, respectively. The City's contributions to TMRS for the year ended September 30, 2025 were $7,972,193 and were equal to the required contributions.

Abilene Firemen's Relief and Retirement Fund (AFRRF) - The City's contribution rate for fiscal years 2024 and 2025 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 2024 and 2025. 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, 2025 were $4,516,782 and were equal to the required contributions.

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, 2024, 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, 2025, 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, 2024	September 30, 2025
Total pension liability	$ 373,172,560	$ 140,030,183
Fiduciary net position	362,325,223	69,843,261
Net pension liability	$ 10,847,337	$ 70,186,922

Actuarial Assumptions

Texas Municipal Retirement System

The total pension liability in the December 31, 2024 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 2025 are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	7.10%
Core Fixed Income	6.0%	5.00%
Non-Core Fixed Income	6.0%	6.80%
Other Private Markets	4.0%	7.30%
Real Estate	12.0%	6.70%
Hedge Funds	5.0%	6.40%
Private Equity	13.0%	8.50%
Private Debt	13.0%	8.20%
Infrastructure	6.0%	6.00%
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 Tables 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, 2025 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 4.50% (based on the weekly rate closest to but not later than the measurement date of the S&P Municipal Bond 20-Year High Grade Rate Index); and the resulting single discount rate is 7.50%.

Schedule of Changes in the Net Pension Liability

Changes in the City's net pension liability presented below are calculated on the same basis as each of the plans. The change in net pension liability for TMRS and AFRRF for the fiscal year ended September 30, 2025 are as follows:

Texas Municipal Retirement System

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability
Balance at 12/31/2023	$ 358,168,862	$ 337,002,385	$ 21,166,477
Changes for the year:			
Service cost	11,282,491	-	11,282,491
Interest	23,808,103	-	23,808,103
Difference between expected and actual experience	2,108,054	-	2,108,054
Contributions - employer	-	7,633,363	(7,633,363)
Contributions - employee	-	5,213,032	(5,213,032)
Net investment income	-	34,901,217	(34,901,217)
Benefit payments, including refunds of employee contributions	(22,194,950)	(22,194,950)	-
Administrative expenses	-	(224,571)	224,571
Other changes	-	(5,253)	5,253
Net changes	15,003,698	25,322,838	(10,319,140)
Balance at 12/31/24	$ 373,172,560	$ 362,325,223	$ 10,847,337

Abilene Firemen's Relief and Retirement Fund

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability
Balance at 9/30/24	$ 136,103,905	$ 63,815,815	$ 72,288,090
Changes for the year:			
Service cost	2,800,200	-	2,800,200
Interest	10,081,962	-	10,081,962
Contributions - employer	-	4,516,782	(4,516,782)
Contributions - employee	-	3,230,171	(3,230,171)
Net investment income	-	7,329,776	(7,329,776)
Benefit payments, including refunds of employee contributions	(8,955,884)	(8,955,884)	-
Administrative expenses	-	(93,399)	93,399
Net changes	3,926,278	6,027,446	(2,101,168)
Balance at 9/30/25	$ 140,030,183	$ 69,843,261	$ 70,186,922

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)	$ 56,494,131	$ 10,847,337	$ (27,180,968)
	6.50%	7.50%	8.50%
AFRRF - Net pension liability	$ 86,074,285	$ 70,186,922	$ 56,809,978

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in a separately-issued TMRS financial report which may be obtained on the Internet at *www.tmrs.com* and an 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, 2025, the City recognized total pension expense of $12,777,869. Pension expense recognized for the TMRS plan was $7,460,225 and the pension expense for the AFRRF was $5,317,644.

At September 30, 2025, 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	$ 6,005,249	$ -	$ 6,005,249
Differences between expected and actual experience	2,069,807	653,952	2,723,759
Changes in actuarial assumptions	-	708,670	708,670
Total Deferred Outflows of Resources	$ 8,075,056	$ 1,362,622	$ 9,437,678
Deferred Inflows of Resources			
Differences between expected and actual experience	$ 86,740	$ 357,563	$ 444,303
Difference between projected and actual investment earnings	3,149,974	-	3,149,974
Changes in actuarial assumptions	803,724	4,035,760	4,839,484
Total Deferred Inflows of Resources	$ 4,040,438	$ 4,393,323	$ 8,433,761

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of $6,005,249 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2025 (i.e. recognized in the City's financial statements September 30, 2026).

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

Year ended September 30:	Texas Municipal Retirement System	Abilene Firemen's Relief and Retirement Fund
2026	$ 901,851	$ 827,105
2027	4,974,180	(2,252,459)
2028	(5,415,954)	(1,685,386)
2029	(2,430,708)	(273,719)
2030	-	244,766
Thereafter	-	108,992
Total	$ (1,970,631)	$ (3,030,701)

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, 2024
Inactive employees currently receiving benefits	807
Inactive employees entitled to but not receiving benefits	227
Active employees	1,059
Total	2,093

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, 2024. The actuarial assumptions used in the December 31, 2024 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022. A summary of the actuarial assumptions is listed below:

Inflation	2.5%
Salary increases	3.60% to 11.85% including inflation
Discount rate*	4.08% (prior year was 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 multipled 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 Bond Buyer "20-Year Bond GO Index" rate as of December 31, 2024.

Changes in Total OPEB Liability

Changes in the City's total OPEB liability for the fiscal year ended September 30, 2025 are as follows:

Changes in the Total OPEB Liability:		
Total OPEB Liability - beginning of year December 31, 2023 *	$	4,505,141
Changes for the year		
Service cost		178,733
Interest on total OPEB liability		169,563
Difference between expected and actual experience		(19,134)
Changes in assumptions or other inputs		(213,466)
Benefit payments **		(193,627)
Net changes		(77,931)
Total OPEB liability - end of year December 31, 2024 *	$	4,427,210

* The dates listed are based upon the actuarial valuation date.
** Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

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

1% Decrease	Current Discount Rate	1% Increase
3.08%	4.08%	5.08%
$ 5,176,783	$ 4,427,210	$ 3,832,596

OPEB Expense

For the fiscal year ended September 30, 2025, the City recognized total OPEB expense of $404. OPEB expense is recognized as follows:

OPEB Expense:		
Service cost	$	178,733
Interest on total OPEB liability		169,563
Recognition of deferred outflows/inflows of resources:		
Differences between expected and actual experience		(78,525)
Changes in assumptions or other inputs (1)		(269,367)
Total OPEB expense	$	404

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

Schedule of Deferred Outflows and Inflows of Resources

At September 30, 2025, 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	$ -	$ 61,396
Changes in assumptions and other inputs	148,136	819,902
Contributions made subsequent to measurement date	152,820	-
Total	$ 300,956	$ 881,298

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date of $152,820, will be recognized as a reduction of the total OPEB liability for the measurement year ending December 31, 2025 (i.e. recognized in the City's financial statements September 30, 2026).

Other amounts reported as deferred outflows of resources related to OPEB at September 30, 2025 will be recognized in OPEB expense as follows:

Year ended September 30:	Deferred Outflows / (Inflows) of Resources
2026	$ (424,879)
2027	(264,253)
2028	(30,866)
2029	(13,164)
Total	$ (733,162)

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 $259,692 for liability claims and paid $410,859 for liability insurance premiums for the year ended September 30, 2025. The City remains self-insured in regards to general and professional liability for claims under $50,000 per occurrence.

Cyber Liability

The City maintains cyber liability insurance through AmTrustCyber with limits of $3,000,000 per occurrence and in the aggregate, subject to applicable policy terms, conditions, exclusions, and retentions. Coverage is reviewed periodically for adequacy as part of the City’s overall risk management program.

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 $13,110,427 in health and prescription claims and paid $624,636 for administrative costs for the year ended September 30, 2025. The City contributed $7,665,102 and City employees contributed $3,416,663 to the health insurance program for the year ended September 30, 2025. Retirees and other agency contributions were $150,069 for the year ended September 30, 2025.

Estimated health claims that have been incurred but not reported are accrued at year end. The estimated liability for health claims is $1,099,146 at September 30, 2025. 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, 2023, 2024 and 2025:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated health claims:				
2023	$ 857,921	$ 10,534,279	$ 10,631,079	$ 761,121
2024	761,121	11,340,717	11,501,999	599,839
2025	599,839	13,110,427	12,611,120	1,099,146

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 $27,393 and $27,421, respectively, for the year ended September 30, 2025.

Property Insurance

The City's property insurance program through Texas Municipal League Intergovernmental Risk Pool (TMLIRP) included a blanket property insurance policy of $601,978,606 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 $1,481,202 in property insurance premiums and $83,033 for property claims for the year ended September 30, 2025. The following is a walkforward of the activity in the estimated liability account for the year ended September 30, 2023, 2024, and 2025:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated liability claims:				
2023	$ -	$ 159,434	$ 159,434	$ -
2024	-	127,283	127,283	-
2025	-	83,033	83,033	-

Workers' Compensation

The City's workers' compensation plan is part of the TMLIRP in which the City is a member (however, the City is responsible only for claims of the City). TMLIRP reviews and processes all worker's compensation claims. The City maintains a $1,000,000 per occurrence retention and informally budgets for current claims based on actuarial valuations and historical data. The City paid $1,237,429 in worker's compensation claims for the year ended September 30, 2025, and $272,599 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 $3,064,357 at September 30, 2025. 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, 2023, 2024, and 2025:

	Accrued Liability Beginning of Year	Claims Expense	Payments	Accrued Liability End of Year
Estimated liability claims:				
2023	$ 3,866,535	$ 618,011	$ 1,075,872	$ 3,408,674
2024	3,408,674	996,291	1,263,535	3,141,430
2025	3,141,430	1,237,429	1,314,502	3,064,357

Summary

The Self-Insurance Fund net position was $3,513,477 at September 30, 2025.

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 City 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 Funds	$ 1,526,976	$ -
Nonmajor Governmental Funds	256,560	-
Major Enterprise Fund	1,159,194	-
Nonmajor Enterprise Fund	2,687,789	-
Total General Fund	5,630,519	-
Capital Projects Fund:		
General Fund	-	1,526,976
Nonmajor Governmental Funds:		
General Fund	-	256,560
Enterprise Funds:		
Major Enterprise Funds:		
General Fund	-	1,159,194
Nonmajor Enterprise Funds:		
General Fund	-	2,687,789
Total Enterprise Funds	-	3,846,983
Total All Funds	$ 5,630,519	$ 5,630,519

NOTE 14: INTERFUND TRANSFERS

Interfund transfers relate to the funding of deficits by the General Fund to the Health Services Fund, Transit Fund, Minor Improvement Fund, Self-Insurance Fund, and excess amounts to the General Fund and Street Maintenance Fund from the Solid Waste Fund.

Transfers were also made 1) from the General Fund and Street Maintenance Fund to fund various capital projects, 2) from the Capital Projects Fund to the Airport Fund, 3) from the General Fund to the Infill Development Fund for the Rebuild ABI program, 4) from the Internal Service Fund to the Capital Projects Fund, and 5) from the Water, Stormwater, and Solid Waste Funds to the Capital Projects Fund. The Airport Fund also received $971,463 for capital improvements from the Capital Projects Fund.

Transfers for the year ended September 30, 2025 are as follows:

	Transfer In	Transfer Out
General Fund:		
Capital Project Fund	$ -	$ 14,570,633
Nonmajor Governmental Funds	74,157	5,369,170
Solid Waste Enterprise Fund	2,500,000	-
Nonmajor Enterprise Fund	-	2,119,650
Internal Service Fund	-	281,768
Total General Fund	2,574,157	22,341,221
Capital Project Fund:		
General Fund	14,570,633	-
Nonmajor Governmental Funds	10,432,579	542,262
Water Enterprise Fund	18,414	-
Solid Waste Enterprise Fund	300,000	-
Airport Enterprise Fund	-	971,463
Nonmajor Enterprise Fund	154,774	-
Internal Service Funds	409,239	213,224
Total Capital Project Fund	25,885,639	1,726,949
Nonmajor Governmental Funds:		
General Fund	5,605,224	74,157
Capital Project Fund	260,532	10,432,579
Solid Waste Enterprise Fund	1,800,000	-
Nonmajor Governmental Funds	1,755,127	1,709,451
Total Nonmajor Governmental Funds	9,420,883	12,216,187
Enterprise Funds:		
Water Enterprise Fund:		
Capital Project Fund	-	18,414
Internal Service Funds	-	28,152
Airport Enterprise Fund:		
Capital Project Fund	971,463	-
Solid Waste Enterprise Fund:		
General Fund	-	2,500,000
Capital Project Fund	-	300,000
Nonmajor Governmental Funds	-	1,800,000
Internal Service Funds	-	708,178
Nonmajor Enterprise Funds:		
General Fund	2,119,650	-
Capital Project Fund	-	154,774
Total Enterprise Funds	3,091,113	5,509,518
Internal Service Funds:		
General Fund	281,768	-
Capital Project Funds	213,224	409,239
Water Enterprise Fund	28,152	-
Solid Waste Enterprise Fund	708,178	-
Total Internal Service Funds	1,231,322	409,239
Total All Funds	$ 42,203,114	$ 42,203,114

NOTE 15: LITIGATION

At September 30, 2025, 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, 2025. 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, 2025, actual expenditures in the General Fund exceeded appropriations by $12,3295,594, mainly due to increased economic and development incentives undertaken by the DCOA. 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, 2025 include demand deposits and money markets in DCOA's name. Demand deposits of $14,693,720 with a book value of $13,830,453 in DCOA's name are entirely covered by FDIC insurance and pledged collateral held by DCOA's agent. Money markets with a balance of $5,579,935 as of September 30, 2025 are carried at amortized cost.

Investment

Investments at September 30, 2025 include U.S. Treasury Securities in the amount of $12,705,559. These securities are classified as Level 1 in the valuation hierarchy.

Accounts Receivable

Receivables, excluding leases, at September 30, 2025 including applicable allowances for uncollectible accounts, consist of the following:

Receivables:	
Sales tax	$ 3,502,586
Accrued interest	91,769
Notes receivable	10,550,145
Other	160,829
Gross receivables	14,305,329
Less allowance for doubtful accounts	(2,107,089)
Net total receivables	$ 12,198,240

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 $10,500,145 at September 30, 2025, 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 2026 through 2050. 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 $3,535,586 in lease revenue and $295,444 in interest revenue during the current fiscal year related to these leases. As of September 30, 2025, DCOA receivable for lease payments was $19,998,977. 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, 2025, the balance of the deferred inflow of resources was $19,384,473.

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, 2025:

Lease Receivable

Fiscal Year	Principal	Interest	Total
2026	$ 2,183,973	$ 264,107	$ 2,448,080
2027	2,228,420	233,531	2,461,951
2028	2,272,521	202,160	2,474,681
2029	2,289,148	170,518	2,459,666
2030	2,356,729	138,311	2,495,040
2031-2035	4,942,680	351,677	5,294,357
2036-2040	1,477,211	209,039	1,686,250
2041-2045	1,583,465	102,785	1,686,250
2046-2050	664,831	9,669	674,500
	$ 19,998,978	$ 1,681,797	$ 21,680,775

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, 2025 was $192,000.

Future minimum lease payments for regulated leases are as follows:

Fiscal Year	Amount
2026	$ 192,000
2027	192,000
2028	41,072
	$ 425,072

Capital Assets

Capital assets activity for the year ended September 30, 2025, was as follows:

	Balance September 30, 2024	Additions/ Completions	Decreases/ Transfers	Balance September 30, 2025
Capital assets, not being depreciated:				
Land	$ 5,175,716	$ -	$ 79,528	$ 5,255,244
Construction in Progress	416,387	-	(416,387)	-
Total capital assets, not being depreciated	5,592,103	-	(336,859)	5,255,244
Capital assets, being depreciated:				
Buildings and improvements	27,325,996	-	-	27,325,996
Improvements other than buildings	21,933,404	-	317,416	22,250,820
Machinery and equipment	7,264	-	-	7,264
Vehicles	70,862	-	-	70,862
Total assets being depreciated	49,337,526	-	317,416	49,654,942
Less accumulated depreciation for:				
Buildings and improvements	(10,790,133)	(721,041)	-	(11,511,174)
Improvements other than buildings	(7,570,737)	(793,806)	-	(8,364,543)
Machinery and equipment	(7,264)	-	-	(7,264)
Vehicles	(70,862)	-	-	(70,862)
Total accumulated depreciation	(18,438,996)	(1,514,847)	-	(19,953,843)
Total capital assets being depreciated, net	30,898,530	(1,514,847)	317,416	29,701,099
Capital assets, net	$ 36,490,633	$ (1,514,847)	$ (19,443)	$ 34,956,343

Depreciation expense for the fiscal year ending September 30, 2025 totaled $1,514,847.

Long-Term Liabilities

The following is a summary of DCOA's changes in long-term liabilities for the year ended September 30, 2025:

	Balance at September 30, 2024	Additions	Retirements	Balance at September 30, 2025	Due within one year
Governmental Activities:					
Compensated absences	$ 61,761	$ 31,273	$ -	$ 93,034	$ 9,303
Total Governmental Activities	$ 61,761	$ 31,273	$ -	$ 93,034	$ 9,303

Commitments

The following is a summary of DCOA's commitments at September 30, 2025. which are conditional until various incentives are met by the companion listed below:

Project	Balance Committed
Texas State Technical College New Abilene Campus| 2017	$ 1,600,000
Great Lakes Cheese |Project Legacy| 2021	2,000,000
Abilene Christian University Next Lab| Project Future Hope| 2021	1,172,000
Lancium| Project Artemis| 2021	2,500,000
Hendrick Health|Project Double T| 2021	308,000
United Ag & Turf (fka Quality Implement) |Project Grasshopper| 2021	100,000
Bridgestone Bandag |Project Eagle II| 2022	3,000,000
Broadwind | Project Backbone | 2022	220,000
Dyess Air Force Base| DEAAG/Matching Grant| 2022	72,492
Dyess Air Force Base | MIRR Grant | 2025	50,000
ABI Windows |Project Bonanza| 2023	1,746,708
Petrosmith |Project Morello| 2023	2,421,607
Hendrick Health |Project Saldo| 2023	545,700
Project Road Runner| 2024	10,536,000
Arrow Ford | Project Haven | 2024	195,000
City Street Maintenance Fund | FY 2024-2028	7,395,631
Project Hamilton|Bavarian | 2025	540,499
WESCO | Project Proximity | 2025	400,000
Big Country Pharmacy | Project Apollo | 2025	45,000
Project Rise | 2025	8,670,800
Project Surf | 2025	3,500,000
	$ 47,019,437

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 stated 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, 2025:

Type	Value	Weighted Average Maturity (Years)
Deposits with financial institutions	$ 2,008,820	
First American Government Obligation Fund Class X (money market mutual fund)	7,281,231	0.07
Total cash and investments	$ 9,290,051	
Portfolio weighted average maturity in years:		0.07

Shown in the statements in the following line items:

Cash and cash equivalents	$	2,001,320
Restricted cash and cash equivalents		7,288,731
Total cash and investments	$	9,290,051

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)	$ 7,281,231	100%
Total investments	$ 7,281,231	100%

Credit Risk

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. This type of risk is typically expressed in terms of credit ratings issued by a nationally recognized statistical rating organization. The ACCHDC reduces credit risk by limiting investments to those instruments allowed by the Texas Public Funds Investment, City of Abilene investment policy, and the bond indenture. The First American Government Obligation Fund Class X held a credit rating of AAAm by Standard & Poor's as of September 30, 2025.

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 $2,008,820 at year end. As of September 30, 2025, $1,758,820 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, 2025, was as follows:

	Balance September 30, 2024	Additions/ Completions	Retirements/ Adjustments	Balance September 30, 2025
Capital assets, not being depreciated:				
Construction in progress	$ -	$ 31,945	$ -	$ 31,945
Total capital assets not being depreciated	-	31,945	-	31,945
Capital assets, being depreciated:				
Building	33,528,269	-	-	33,528,269
Machinery and equipment	8,958,261	102,870	-	9,061,131
Total assets being depreciated	42,486,530	102,870	-	42,589,400
Less accumulated depreciation for:				
Building	(1,047,501)	(838,207)	-	(1,885,708)
Machinery and equipment	(1,526,506)	(1,251,270)	-	(2,777,776)
Total accumulated depreciation	(2,574,007)	(2,089,477)	-	(4,663,484)
Total capital assets being depreciated, net	39,912,523	(1,986,607)	-	37,925,916
Capital assets, net	$ 39,912,523	$ (1,954,662)	$ -	$ 37,957,861

The depreciation expense for the year ended September 30, 2025 was $2,089,477.

Long-Term Debt

The changes in the ACCHDC long-term liabilities for the year ending September 30, 2025 are as follows:

	Balance at September 30, 2024	Additions	Retirements	Balance at September 30, 2025	Due Within One Year
Hotel revenue bonds	$ 43,045,000	$ -	$ (205,000)	$ 42,840,000	$ 730,000
Note payable	4,432,713	711,728	(950,000)	4,194,441	-
Bond premiums	2,576,590	-	(95,429)	2,481,161	-
Total long-term debt	$ 50,054,303	$ 711,728	$ (1,250,429)	$ 49,515,602	$ 730,000

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. On December 9, 2024, ACCHDC received a $950,000 contribution from the Abilene Improvement Corporation, which acted as an intermediary for local nonprofit foundations. The contribution was used to repay a portion of the notes payable issued in 2024. Additionally, on March 27, 2025, the City provided $711,728 in funding to ACCHDC to support the April 2025 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 $4,194,441 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, 2025:

	Date of Issue	Amount of Original Issue	True Interest Cost	Maturity and Option Dates	Amount Outstanding 9/30/25
Hotel Revenue Bond, Series 2021A First-Lien Bonds	9/30/2021	$ 19,435,000	3.463398%	10-1- 50/31	$ 19,230,000
Hotel Revenue Bond, Series 2021B Second-Lien Bonds	9/30/2021	23,610,000	4.711933%	10-1- 50/31	23,610,000
					$ 42,840,000

The future maturities of the bond principal and interest requirements as of September 30, 2025 are as follows:

Fiscal Year Ended September 30	Principal	Interest	Total Requirement
2026	$ 730,000	$ 1,856,213	$ 2,586,213
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	900,000	1,755,088	2,655,088
2031 - 2035	5,375,000	8,231,863	13,606,863
2036 - 2040	7,345,000	6,827,450	14,172,450
2041 - 2045	9,890,000	4,877,100	14,767,100
2046 - 2050	13,115,000	2,268,050	15,383,050
2051	3,085,000	70,500	3,155,500
	$ 42,840,000	$ 31,310,402	$ 74,150,402

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 2025 was $334,733.

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 2025 was $401,947.

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 2025 was $401,947.

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 by the state to the City during 2025 totaled $653,000. Additionally, the total amount of local hotel occupancy tax retained by the City totaled $663,526.

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, 2025.

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	$ 7,486,788	$ 4,852,625
Streets and traffic	22,382,053	7,586,946
Public recreation and cultures	14,792,921	17,930,608
Building improvements	4,917,617	8,054,946
Information technology	-	1,362,637
Business-Type Activities:		
Water and Sewer	22,743,853	35,159,898
Airport construction	14,611,138	21,071,368
Total	$ 86,934,370	$ 96,019,028

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, 2025. The City will fully analyze the impact of these new Statements prior to the effective dates for the Statements listed above. Accordingly , the City has not determined the impact of these statements will have on the City.

Statement No.	Title	Adoption Required
103	*Financial Reporting Model Improvements*	September 30, 2026
104	*Disclosure of Certain Capital Assets*	September 30, 2026
105	*Subsequent Events*	September 30, 2027

NOTE 19: SUBSEQUENT EVENTS

In November 2025, the City issued $36,320,000 General Obligation Refunding Bonds, Series 2025. The bonds were issued with a premium of $3,783,231 and interest rate of 5%. The refunding resulted in an economic gain and savings of $2,734,715. Proceeds from the sale of the Bonds will be used to refund a portion of the City's General Obligation Refunding & Improvement Bonds, Series 2016, Combination Tax & Limited Surplus Revenue Certificates of Obligation, Series 2017, and General Obligation Bonds, Series 2017.

In December 2025, the City issued $410,000 in Water and Wastewater Certificates of Obligation Bonds for the Texas Water Development Board Drinking Water Revolving Fund's Lead Service Line Replacement Program.

CITY OF
ABILENE
TEXAS

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF ABILENE TEXAS

CITY OF
ABILENE
TEXAS

CITY OF ABILENE, TEXAS **Exhibit C-1**
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES: (Exhibit D-3)						
General property taxes	$ 53,917,150	$ 53,917,150	$ 53,921,822	$ 33,838	$ 53,955,660	$ 38,510
General sales and use tax	44,470,460	52,389,520	59,000,235	(2,965,905)	56,034,330	3,644,810
Selective sales and use taxes		-				
Franchise fees	10,501,100	10,410,730	10,283,548	44,681	10,328,229	(82,501)
Other taxes	3,712,420	3,732,420	3,803,251	(549)	3,802,702	70,282
Penalties and interest	344,900	344,900	608,882	-	608,882	263,982
Licenses and permits	1,257,980	1,257,980	1,664,115	-	1,664,115	406,135
Intergovernmental revenues	124,700	116,700	137,671	-	137,671	20,971
Charges for services	1,343,655	1,343,655	1,408,797	-	1,408,797	65,142
Fines and forfeitures	982,340	790,870	639,284	112,597	751,881	(38,989)
Interest earnings net of change in fair value of investments	2,461,590	2,163,000	2,269,715	(10,705)	2,259,010	96,010
Interest income leases	-	-	2,380	(2,380)	-	-
Contributions and donations	1,000	1,000	2,763	-	2,763	1,763
Miscellaneous	10,734,056	10,735,492	11,106,143	1,820	11,107,963	372,471
Total Revenue	129,851,351	137,203,417	144,848,606	(2,786,603)	142,062,003	4,858,586
EXPENDITURES: (Exhibit D-4)						
General Services and Administration	18,018,142	18,144,977	17,994,362	64,568	18,058,930	86,047
Infrastructure and Development	12,471,689	11,946,230	11,483,806	-	11,483,806	462,424
Public Safety	70,753,675	71,239,382	71,127,758	8,580	71,136,338	103,044
Community Services	19,300,857	18,868,915	17,098,784	185,833	17,284,617	1,584,298
Debt Service:						
Principal	-	-	217,573	(217,573)	-	-
Interest	-	-	14,060	(14,060)	-	-
Capital outlay	-	44,816	44,816	-	44,816	-
Total Expenditures	120,544,363	120,244,320	117,981,159	27,348	118,008,507	2,235,813
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,306,988	16,959,097	26,867,447	(2,813,951)	24,053,496	7,094,399
OTHER FINANCING SOURCES (USES):						
Proceeds from sale of capital assets	-	69,290	143,900	-	143,900	74,610
Transfers in	2,583,000	2,583,000	2,574,157	-	2,574,157	(8,843)
Transfers out	(11,889,988)	(22,338,309)	(22,341,221)	18,768	(22,322,453)	(15,856)
Total Other Financing Sources (Uses)	(9,306,988)	(19,686,019)	(19,623,164)	18,768	(19,604,396)	(81,623)
NET CHANGE IN FUND BALANCE	-	(2,726,922)	7,244,283	(2,795,183)	4,449,100	7,176,022
FUND BALANCE, BEGINNING OF YEAR	34,757,882	34,757,882	39,925,734	(5,167,852)	34,757,882	-
FUND BALANCE, END OF YEAR	$ 34,757,882	$ 32,030,960	$ 47,170,017	$ (7,963,035)	$ 39,206,982	$ 7,176,022

CITY OF ABILENE, TEXAS
Texas Municipal Retirement System
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
For the Year Ended September 30, 2025

	Texas Municipal Retirement System		
	Measurement Date 12/31/15	Measurement Date 12/31/16	Measurement Date 12/31/17
Total pension liability:			
Service cost	$ 6,541,197	$ 6,934,050	$ 7,281,125
Interest	18,240,348	18,552,482	19,126,024
Changes in benefit terms	-	-	-
Difference between expected and actual experience	355,391	(476,439)	(1,142,179)
Change in assumptions	4,882,439	-	-
Benefit payments, including refunds of employee contributions	(15,479,070)	(16,402,169)	(16,971,244)
Net change in total pension liability	$ 14,540,305	$ 8,607,924	$ 8,293,726
Total pension liability - beginning	265,045,339	279,585,644	288,193,568
Total pension liability - ending (a)	$ 279,585,644	$ 288,193,568	$ 296,487,294
Plan fiduciary net position:			
Contributions - employer	$ 4,907,057	$ 4,726,465	$ 5,275,439
Contributions - employee	3,297,310	3,301,928	3,490,207
Net investment income	376,470	16,754,508	35,491,094
Benefit payments, including refunds of employee contributions	(15,479,070)	(16,402,169)	(16,971,244)
Administrative expenses	(229,330)	(189,304)	(184,022)
Other	(11,327)	(10,199)	(9,326)
Net change in plan fiduciary net position	$ (7,138,890)	$ 8,181,229	$ 27,092,148
Plan fiduciary net position - beginning	255,161,497	248,022,607	256,203,836
Plan fiduciary net position - ending (b)	$ 248,022,607	$ 256,203,836	$ 283,295,984
Net pension (asset) liability (a) - (b)	$ 31,563,037	$ 31,989,732	$ 13,191,310
Plan fiduciary net position as a percentage of the total pension liability	88.71%	88.90%	95.55%
Covered payroll	$ 47,092,853	$ 47,170,406	$ 49,464,164
Net pension (asset) liability as a percentage of covered payroll	67.02%	67.82%	26.67%

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 12/31/18	Measurement Date 12/31/19	Measurement Date 12/31/20	Measurement Date 12/31/21	Measurement Date 12/31/22	Measurement Date 12/31/23	Measurement Date 12/31/24
$ 7,536,316	$ 7,873,277	$ 8,586,966	$ 8,834,189	$ 9,303,626	$ 9,976,640	$ 11,282,491
19,656,954	20,248,564	20,975,143	21,714,515	22,383,561	23,041,127	23,808,103
-	-	-	-	-	-	-
(839,185)	(951,940)	(290,523)	(943,482)	(809,584)	1,760,928	2,108,054
-	1,068,331	-	-	-	(2,100,056)	-
(18,082,630)	(17,433,334)	(18,228,555)	(18,654,498)	(21,201,817)	(21,742,965)	(22,194,950)
$ 8,271,455	$ 10,804,898	$ 11,043,031	$ 10,950,724	$ 9,675,786	$ 10,935,674	$ 15,003,698
296,487,294	304,758,749	315,563,647	326,606,678	337,557,402	347,233,188	358,168,862
$ 304,758,749	$ 315,563,647	$ 326,606,678	$ 337,557,402	$ 347,233,188	$ 358,168,862	$ 373,172,560
5,759,096	5,882,073	6,485,700	6,601,699	6,767,259	6,827,189	7,633,363
3,605,893	3,767,118	4,108,596	4,212,488	4,439,358	4,741,105	5,213,032
(8,478,734)	41,060,916	22,662,621	40,856,883	(25,257,673)	35,949,648	34,901,217
(18,082,630)	(17,433,334)	(18,228,555)	(18,654,498)	(21,201,817)	(21,742,965)	(22,194,950)
(164,007)	(232,301)	(146,842)	(189,306)	(218,979)	(229,328)	(224,571)
(8,569)	(6,978)	(5,730)	1,297	261,309	(1,601)	(5,253)
$ (17,368,951)	$ 33,037,494	$ 14,875,790	$ 32,828,563	$ (35,210,543)	$ 25,544,048	$ 25,322,838
283,295,984	265,927,033	298,964,527	313,840,317	346,668,880	311,458,337	337,002,385
$ 265,927,033	$ 298,964,527	$ 313,840,317	$ 346,668,880	$ 311,458,337	$ 337,002,385	$ 362,325,223
$ 38,831,716	$ 16,599,120	$ 12,766,361	$ (9,111,478)	$ 35,774,851	$ 21,166,477	$ 10,847,337
87.26%	94.74%	96.09%	102.70%	89.70%	94.09%	97.09%
$ 51,512,756	$ 53,815,971	$ 58,694,230	$ 60,178,402	$ 63,419,399	$ 67,730,078	$ 74,471,885
75.38%	30.84%	21.75%	-15.14%	56.41%	31.25%	14.57%

CITY OF ABILENE, TEXAS
Abilene Firemen's Relief and Retirement Fund
Schedule of Changes in Net Pension Liability and Related Ratios
For the Year Ended September 30, 2025

	Abilene Firemen's Relief and Retirement Fund		
	Measurement Date 9/30/16	Measurement Date 9/30/17	Measurement Date 9/30/18
Total pension liability:			
Service cost	$ 2,144,536	$ 2,230,317	$ 2,297,343
Interest	7,941,173	8,249,550	8,493,830
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(244,812)	-	(1,357,662)
Change in assumptions	897,768	-	-
Benefit payments, including refunds of employee contributions	(5,834,204)	(6,799,344)	(8,187,462)
Net change in total pension liability	$ 4,904,461	$ 3,680,523	$ 1,246,049
Total pension liability - beginning	99,384,281	99,384,281	107,969,265
Total pension liability - ending (a)	$ 104,288,742	$ 103,064,804	$ 109,215,314
Plan fiduciary net position:			
Contributions - employer	2,508,282	2,541,026	2,603,746
Contributions - employee	1,719,964	1,742,417	1,785,425
Net investment income	4,321,006	4,983,880	3,508,260
Gain or (Loss) due to difference in projected vs actual earnings	-	-	-
Benefit payments, including refunds of employee contributions	(5,834,204)	(6,799,344)	(8,187,462)
Administrative expenses	(40,529)	(29,699)	(38,825)
Net change in plan fiduciary net position	$ 2,674,519	$ 2,438,280	$ (328,856)
Plan fiduciary net position - beginning	52,343,510	55,018,029	57,456,309
Plan fiduciary net position - ending (b)	$ 55,018,029	$ 57,456,309	$ 57,127,453
Net pension liability (a) - (b)	$ 49,270,713	$ 45,608,495	$ 52,087,861
Plan fiduciary net position as a percentage of the total pension liability	52.76%	53.22%	52.31%
Covered payroll	$ 13,030,036	$ 13,200,135	$ 13,525,947
Net pension liability as a percentage of covered payroll	378.13%	382.67%	385.10%

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 9/30/19	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	Measurement Date 9/30/25
$ 2,309,391	$ 2,534,072	$ 2,549,823	$ 2,741,060	$ 2,946,640	$ 2,597,028	$ 2,800,200
8,614,997	8,819,171	9,050,308	9,202,818	9,423,533	9,735,009	10,081,962
141,190	-	-	-	17,331	-	-
-	(351,550)	(971,396)	-	(47,683)	871,932	-
6,418,623	-	-	-	1,133,875	-	-
(7,956,862)	(7,375,559)	(8,495,671)	(9,077,349)	(9,335,825)	(8,606,315)	(8,955,884)
$ 9,527,339	$ 3,626,134	$ 2,133,064	$ 2,866,529	$ 4,137,871	$ 4,597,654	$ 3,926,278
107,969,265	118,742,653	122,368,787	124,501,851	127,368,380	131,506,251	136,103,905
$ 117,496,604	$ 122,368,787	$ 124,501,851	$ 127,368,380	$ 131,506,251	$ 136,103,905	$ 140,030,183
2,742,367	3,218,117	3,414,114	3,758,848	3,764,903	4,224,158	4,516,782
1,985,350	2,310,095	2,442,115	2,688,258	2,693,010	3,021,516	3,230,171
1,890,470	2,636,330	11,298,096	(10,880,614)	5,879,782	11,070,204	7,329,776
-	-	-	-	-	-	-
(7,956,862)	(7,375,559)	(8,495,671)	(9,077,349)	(9,335,825)	(8,606,315)	(8,955,884)
(100,717)	(100,662)	(90,196)	(104,518)	(93,749)	(131,334)	(93,399)
$ (1,439,392)	$ 688,321	$ 8,568,458	$ (13,615,375)	$ 2,908,121	$ 9,578,229	$ 6,027,446
57,127,453	55,688,061	56,376,382	64,944,840	51,329,465	54,237,586	63,815,815
$ 55,688,061	$ 56,376,382	$ 64,944,840	$ 51,329,465	$ 54,237,586	$ 63,815,815	$ 69,843,261
$ 61,808,543	$ 65,992,405	$ 59,557,011	$ 76,038,915	$ 77,268,665	$ 72,288,090	$ 70,186,922
46.90%	46.07%	52.16%	40.30%	41.24%	46.89%	49.88%
$ 14,246,004	$ 15,235,053	$ 16,066,923	$ 17,687,883	$ 17,717,186	$ 19,878,388	$ 21,251,124
442.61%	433.16%	370.68%	429.89%	429.89%	363.65%	330.27%

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 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Actuarially determined contributions	$ 4,794,915	$ 5,097,814	$ 5,597,011	$ 5,776,962	$ 6,403,205
Contributions in relation to the actuarially determined contribution	4,794,915	5,097,814	5,597,011	5,776,962	6,403,205
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 47,341,203	$ 48,853,670	$ 50,795,393	$ 52,526,421	$ 58,117,853
Contributions as a percentage of covered payroll	10.13%	10.43%	11.02%	11.00%	11.02%

	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Actuarially determined contributions	$ 6,480,812	$ 6,960,209	$ 6,803,495	$ 7,414,405	$ 7,972,193
Contributions in relation to the actuarially determined contribution	6,480,812	6,960,209	6,803,495	7,414,405	7,972,193
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 58,963,372	$ 64,744,941	$ 66,542,360	$ 72,652,463	$ 75,138,483
Contributions as a percentage of covered payroll	10.99%	10.75%	10.22%	10.21%	10.61%

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	21 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 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
$ 2,508,282	$ 2,541,026	$ 2,603,746	$ 2,742,367	$ 3,218,117
2,508,282	2,541,026	2,603,746	2,742,367	3,218,117
$ -	$ -	$ -	$ -	$ -
$ 13,030,036	$ 13,200,135	$ 13,525,947	$ 13,525,947	$ 15,235,053
19.25%	19.25%	19.25%	19.25%	21.12%

Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
$ 3,414,114	$ 3,758,848	$ 3,764,903	$ 4,224,158	$ 4,516,782
3,414,114	3,758,848	3,764,903	4,224,158	4,516,782
$ -	$ -	$ -	$ -	$ -
$ 16,066,923	$ 17,687,883	$ 17,717,186	$ 19,878,388	$ 21,251,124
21.25%	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 Mortable for Contingent Survivors Sex Distinct with mortality imporovement 5 years beyond the valuation date using scale MP-2021 and a base year of 2010.
Other Information:	The member contribution rate was increased from 13.20% to 14.20% effective January 1, 2019 and from 14.20% to 15.20% effective October 1, 2019. Effective February 1, 2019, all future new hires will accrue benefits under a Tier 2 benefit structure. Key provision of the approved Tier 2 benefit structure are listed in the table in the Notes to Schedule of Changes in Net Pension Liability and Related Ratios.

CITY OF ABILENE, TEXAS **Exhibit C-4**

Texas Municipal Retirement System
Changes in the Total OPEB Liability and Related Ratios
Last Ten Fiscal Years *

	Measurement Date 12/31/17	Measurement Date 12/31/18	Measurement Date 12/31/19	Measurement Date 12/31/20	Measurement Date 12/31/21
Changes in the Total OPEB Liability					
Total OPEB Liability - beginning of year	$ 3,712,205	$ 4,233,499	$ 4,085,008	$ 4,898,945	$ 5,658,661
Changes for the year					
Service cost	128,607	149,387	134,540	199,560	228,678
Interest on total OPEB liability	141,817	141,749	153,051	136,658	113,956
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	-	(120,242)	(155,696)	(219,524)	(116,819)
Changes in assumptions or other inputs	300,334	(267,872)	735,858	701,716	170,077
Benefit payments **	(49,464)	(51,513)	(53,816)	(58,694)	(150,446)
Net changes	521,294	(148,491)	813,937	759,716	245,446
Total OPEB liability - end of year	$ 4,233,499	$ 4,085,008	$ 4,898,945	$ 5,658,661	$ 5,904,107
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	Measurement Date 12/31/24
Changes in the Total OPEB Liability			
Total OPEB Liability - beginning of year	$ 5,904,107	$ 4,169,121	$ 4,505,141
Changes for the year			
Service cost	253,678	149,006	178,733
Interest on total OPEB liability	109,569	168,164	169,563
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(57,771)	(13,990)	(19,134)
Changes in assumptions or other inputs	(1,888,255)	215,711	(213,466)
Benefit payments **	(152,207)	(182,871)	(193,627)
Net changes	(1,734,986)	336,020	(77,931)
Total OPEB liability - end of year	$ 4,169,121	$ 4,505,141	$ 4,427,210
Covered employee payroll	63,419,399	67,730,078	74,471,885
Total OPEB liability as a percentage of covered employee payroll	6.57%	6.65%	5.94%

* 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%
2024	4.08%

CITY OF ABILENE, TEXAS
Notes to Required Supplementary Information
For the Year Ended September 30, 2025

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:

	General Fund
Net change in fund balance - GAAP basis	$ 7,244,283
Adjustments - increases (decreases) due to:	
Expense accrual not in budget	(8,580)
Unrealized (loss) due to change in fair value of investments	(10,705)
GASB 33 adjustment	(2,775,338)
GASB 87 lease adjustment	(560)
Net change in fund balance - budget basis	$ 4,449,100

Budget Amendments

The original budget of the General Fund was amended once during fiscal year 2025. The original and final budgets are presented in the accompanying schedule.

CITY OF
ABILENE
TEXAS

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

CITY OF ABILENE TEXAS

CITY OF
ABILENE
TEXAS

GOVERNMENTAL ACTIVITIES

CITY OF ABILENE TEXAS

CITY OF
ABILENE
TEXAS

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: 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 ot 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 acount 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.

Abilene Tax Increment Reinvestment Zone #3: This fund is used for activities of a tax increment zone, which was created as a means to finance public improvements, including stormwater, drainage, and utility infrastructure for a new housing development on land owned by Abilene Christian University. 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, 2025

	Special Revenue Funds			
	Section 108 Loan Guarantee	Community Development	Home	Health
ASSETS				
Cash and cash equivalents	$ 67,040	$ -	$ -	$ 609,179
Investments	-	-	-	-
Accounts receivable, net	-	-	-	191,325
Leases accounts receivable	-	-	-	-
Due from other governments	-	188,250	117,797	512,040
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
TOTAL ASSETS	$ 67,040	$ 188,250	$ 117,797	$ 1,312,544
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES:				
Accounts payable	$ -	$ 80,295	$ 786	$ 159,397
Accrued expenditures	-	-	-	120,296
Due to other funds	-	102,273	89,916	-
Other deposits and liabilities	67,040	-	-	25
Total Liabilities	67,040	182,568	90,702	279,718
DEFERRED INFLOWS OF RESOURCES:				
Leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES:				
Restricted for:				
Debt service	-	-	-	-
Economic development	-	-	-	-
Public safety	-	-	-	-
Community services	-	-	-	-
Municipal court	-	-	-	-
Other purposes	-	5,682	27,095	-
Committed to:				
Street maintenance	-	-	-	-
Other purposes	-	-	-	1,032,826
Total Fund Balances	-	5,682	27,095	1,032,826
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 67,040	$ 188,250	$ 117,797	$ 1,312,544

Special Revenue Funds				
Transportation Planning	Court Fund	Seized Funds	Miscellaneous Projects	Miscellaneous Grants
$ -	$ 755,636	$ 256,737	$ 841,197	$ 81,097
-	107,531	36,589	119,518	-
-	-	-	29,647	-
-	-	-	499	-
89,301	-	-	-	66,138
-	-	-	-	-
-	-	-	-	-
$ 89,301	$ 863,167	$ 293,326	$ 990,861	$ 147,235
$ 4,771	$ 15	$ -	$ 9,747	$ 37
59,634	-	-	-	-
24,439	-	-	-	10,159
-	-	-	-	-
88,844	15	-	9,747	10,196
-	-	-	489	-
-	-	-	489	-
-	-	-	-	-
-	-	-	-	-
-	-	293,326	-	-
-	-	-	-	-
-	863,152	-	-	-
457	-	-	980,625	137,039
-	-	-	-	-
-	-	-	-	-
457	863,152	293,326	980,625	137,039
$ 89,301	$ 863,167	$ 293,326	$ 990,861	$ 147,235

CITY OF ABILENE, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2025

	Special Revenue Funds			
	Hotel Occupancy Tax	Abilene Reinvestment Zone #2	Abilene Reinvestment Zone 3	Downtown Hotel Operating Fund
ASSETS				
Cash and cash equivalents	$ 4,532,109	$ 1,880,126	$ 1,787	$ 1,307,132
Investments	-	268,651	250	186,671
Accounts receivable, net	794,655	-	-	148,508
Leases accounts receivable	-	-	-	419,293
Due from other governments	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
TOTAL ASSETS	$ 5,326,764	$ 2,148,777	$ 2,037	$ 2,061,604
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES:				
Accounts payable	$ 363,874	$ 15,000	$ -	$ -
Accrued expenditures	-	-	-	-
Due to other funds	-	-	-	-
Other deposits and liabilities	-	-	-	-
Total Liabilities	363,874	15,000	-	-
DEFERRED INFLOWS OF RESOURCES:				
Leases	-	-	-	407,531
Total Deferred Inflows of Resources	-	-	-	407,531
FUND BALANCES:				
Restricted for:				
Debt service	-	-	-	-
Economic development	4,962,890	2,133,777	2,037	1,654,073
Public safety	-	-	-	-
Community services	-	-	-	-
Municipal court	-	-	-	-
Other purposes	-	-	-	-
Committed to:				
Street maintenance	-	-	-	-
Other purposes	-	-	-	-
Total Fund Balances	4,962,890	2,133,777	2,037	1,654,073
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 5,326,764	$ 2,148,777	$ 2,037	$ 2,061,604

Special Revenue Funds						
Street Maintenance Fund	Veterans Cemetary Fund	Infill Development Fund	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
$ 4,509,598	$ 115,120	$ 1,087,965	$ 16,044,723	$ -	$ 16,044,723
644,483	16,416	155,425	1,535,534	-	1,535,534
3,045,277	66,667	-	4,276,079	-	4,276,079
-	-	-	419,792	-	419,792
-	-	-	973,526	-	973,526
-	-	-	-	2,815,926	2,815,926
-	-	-	-	401,295	401,295
$ 8,199,358	$ 198,203	$ 1,243,390	$ 23,249,654	$ 3,217,221	$ 26,466,875
$ 5,970	$ 6,965	$ 30,450	$ 677,307	$ 2,750	$ 680,057
-	15,526	-	195,456	-	195,456
-	-	-	226,787	29,773	256,560
30,044	-	-	97,109	-	97,109
36,014	22,491	30,450	1,196,659	32,523	1,229,182
-	-	-	408,020	-	408,020
-	-	-	408,020	-	408,020
-	-	-	-	3,184,698	3,184,698
-	-	-	8,752,777	-	8,752,777
-	-	-	293,326	-	293,326
-	175,712	-	175,712	-	175,712
-	-	-	863,152	-	863,152
-	-	-	1,150,898	-	1,150,898
8,163,344	-	-	8,163,344	-	8,163,344
-	-	1,212,940	2,245,766	-	2,245,766
8,163,344	175,712	1,212,940	21,644,975	3,184,698	24,829,673
$ 8,199,358	$ 198,203	$ 1,243,390	$ 23,249,654	$ 3,217,221	$ 26,466,875

CITY OF ABILENE, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Nonmajor Governmental Funds
For the Year Ended September 30, 2025

	Special Revenue Funds			
	Section 108 Loan Guarantee	Community Development	Home	Health
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	307,910
Fines and forfeitures	-	-	-	-
Charges for services	-	-	10,140	561,004
Intergovernmental revenues	-	1,162,151	1,443,599	2,844,134
Investment earnings net of change in fair value of investments	-	-	-	-
Interest income leases	-	-	-	-
Donations and contributions	-	-	-	-
Miscellaneous	-	4,907	-	464,407
Total Revenues	-	1,167,058	1,453,739	4,177,455
EXPENDITURES:				
Current:				
General Services and Administration	-	-	-	-
Infrastructure and Development	-	1,164,980	1,474,448	-
Public Safety	-	-	-	5,844,461
Community Services	-	-	-	-
Debt Service:				
Principal	-	-	-	15,733
Interest	-	-	-	57
Fees and other charges	-	-	-	-
Capital outlay	-	-	-	74,288
Total Expenditures	-	1,164,980	1,474,448	5,934,539
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	2,078	(20,709)	(1,757,084)
OTHER FINANCING SOURCES (USES):				
Issuance of debt for subscription financing	-	-	-	74,288
Transfers in	-	-	-	1,610,000
Transfers out	-	-	-	(121,276)
Total Other Financing Sources (Uses)	-	-	-	1,563,012
NET CHANGE IN FUND BALANCES	-	2,078	(20,709)	(194,072)
FUND BALANCES, BEGINNING OF YEAR	-	3,604	47,804	1,226,898
FUND BALANCES, END OF YEAR	$ -	$ 5,682	$ 27,095	$ 1,032,826

Special Revenue Funds				
Transportation Planning	Court Fund	Seized Funds	Miscellaneous Projects	Miscellaneous Grants
$ -	$ -	$ -	$ 121,098	$ -
-	-	-	-	-
-	95,671	46,710	-	-
-	-	-	-	-
347,631	-	-	-	621,998
-	45,265	15,093	37,405	-
-	-	-	10	-
-	-	-	28,577	132,978
-	-	-	208,957	5,482
347,631	140,936	61,803	396,047	760,458
-	14,611	-	128,564	227,600
347,633	-	-	-	-
-	-	65,053	67,019	482,672
-	-	-	9,384	-
-	-	50,334	-	-
-	-	12	-	-
-	-	-	-	-
-	-	151,762	14,326	-
347,633	14,611	267,161	219,293	710,272
(2)	126,325	(205,358)	176,754	50,186
-	-	144,804	-	-
-	-	-	-	-
-	(220,699)	-	-	-
-	(220,699)	144,804	-	-
(2)	(94,374)	(60,554)	176,754	50,186
459	957,526	353,880	803,871	86,853
$ 457	$ 863,152	$ 293,326	$ 980,625	$ 137,039

CITY OF ABILENE, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Nonmajor Governmental Funds
For the Year Ended September 30, 2025

	Special Revenue Funds			
	Hotel Occupancy Tax	Abilene Reinvestment Zone #2	Abilene Reinvestment Zone 3	Downtown Hotel Operating Fund
REVENUES:				
Taxes	$ 6,929,154	$ 1,169,716	$ 2,037	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental revenues	-	-	-	653,000
Investment earnings net of change in fair value of investments	-	89,114	-	55,889
Interest income leases	-	-	-	6,932
Donations and contributions	-	-	-	-
Miscellaneous	-	-	-	74,990
Total Revenues	6,929,154	1,258,830	2,037	790,811
EXPENDITURES:				
Current:				
General Services and Administration	4,445,965	-	-	711,728
Infrastructure and Development	-	78,499	-	-
Public Safety	-	-	-	-
Community Services	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Fees and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	4,445,965	78,499	-	711,728
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,483,189	1,180,331	2,037	79,083
OTHER FINANCING SOURCES (USES):				
Issuance of debt for subscription financing	-	-	-	-
Transfers in	-	-	-	663,526
Transfers out	(678,601)	(563,784)	-	(1,439,378)
Total Other Financing Sources (Uses)	(678,601)	(563,784)	-	(775,852)
NET CHANGE IN FUND BALANCES	1,804,588	616,547	2,037	(696,769)
FUND BALANCES, BEGINNING OF YEAR	3,158,302	1,517,230	-	2,350,842
FUND BALANCES, END OF YEAR	$ 4,962,890	$ 2,133,777	$ 2,037	$ 1,654,073

Special Revenue Funds					
Street Maintenance Fund	Veterans Cemetary Fund	Infill Development Fund	Total Special Revenue	Debt Service Fund	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ 8,222,005	$ 15,132,690	$ 23,354,695
-	-	-	307,910	-	307,910
-	-	-	142,381	-	142,381
7,241,791	-	-	7,812,935	-	7,812,935
-	800,000	-	7,872,513	-	7,872,513
230,435	2,769	68,015	543,985	278,509	822,494
-	-	-	6,942	-	6,942
2,310,736	-	-	2,472,291	-	2,472,291
-	-	-	758,743	14,592	773,335
9,782,962	802,769	68,015	28,139,705	15,425,791	43,565,496
-	-	639,215	6,167,683	-	6,167,683
632,545	-	-	3,698,105	-	3,698,105
-	-	-	6,459,205	-	6,459,205
-	735,028	-	744,412	-	744,412
-	-	-	66,067	8,600,000	8,666,067
-	-	-	69	7,803,502	7,803,571
-	-	-	-	291,245	291,245
-	-	-	240,376	-	240,376
632,545	735,028	639,215	17,375,917	16,694,747	34,070,664
9,150,417	67,741	(571,200)	10,763,788	(1,268,956)	9,494,832
-	-	-	219,092	-	219,092
4,840,900	-	1,000,000	8,114,426	1,306,457	9,420,883
(9,192,449)	-	-	(12,216,187)	-	(12,216,187)
(4,351,549)	-	1,000,000	(3,882,669)	1,306,457	(2,576,212)
4,798,868	67,741	428,800	6,881,119	37,501	6,918,620
3,364,476	107,971	784,140	14,763,856	3,147,197	17,911,053
$ 8,163,344	$ 175,712	$ 1,212,940	$ 21,644,975	$ 3,184,698	$ 24,829,673

Schedule of Revenues - Budget and Actual - Budget Basis
For the Year Ended September 30, 2025
With Comparative Totals For the Year Ended September 30, 2024

	2025						2024
	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	$ 53,448,900	$ 53,448,900	$ 53,276,018	$ -	$ 53,276,018	$ (172,882)	$ 50,408,300
Delinquent	468,250	468,250	645,804	33,838	679,642	211,392	536,620
Total general property taxes	53,917,150	53,917,150	53,921,822	33,838	53,955,660	38,510	50,944,920
General sales and use taxes	44,470,460	52,389,520	59,000,235	(2,965,905)	56,034,330	3,644,810	45,156,284
Franchise fees	10,501,100	10,410,730	10,283,548	44,681	10,328,229	(82,501)	10,239,325
Other taxes	3,712,420	3,732,420	3,803,251	(549)	3,802,702	70,282	3,771,646
Penalties, interest, delinquent taxes	344,900	344,900	608,882	-	608,882	263,982	491,495
Total taxes and franchise fees	112,946,030	120,794,720	127,617,738	(2,887,935)	124,729,803	3,935,083	110,603,670
LICENSES AND PERMITS:							
Licenses and permits	1,257,980	1,257,980	1,664,115	-	1,664,115	406,135	1,499,949
INTERGOVERNMENTAL REVENUE:							
Federal grants and programs	9,000	9,000	29,971	-	29,971	20,971	53,976
State grants and programs	8,000	-	-	-	-	-	-
County and other programs	107,700	107,700	107,700	-	107,700	-	121,460
Total intergovernmental revenue	124,700	116,700	137,671	-	137,671	20,971	175,436
CHARGES FOR SERVICES:							
Planning and development charges	161,660	161,660	244,289	-	244,289	82,629	245,621
Public works charges	119,600	119,600	98,884	-	98,884	(20,716)	96,523
Public safety charges	571,100	571,100	538,688	-	538,688	(32,412)	491,338
Parks and recreation charges	386,095	386,095	402,506	-	402,506	16,411	538,482
Library charges	23,500	23,500	32,331	-	32,331	8,831	43,196
Other charges	81,700	81,700	92,099	-	92,099	10,399	75,776
Total charges for services revenue	1,343,655	1,343,655	1,408,797	-	1,408,797	65,142	1,490,936
FINES AND FORFEITURES:							
Municipal court fines	982,340	790,870	639,284	112,597	751,881	(38,989)	994,108
Total fines and forfeitures revenue	982,340	790,870	639,284	112,597	751,881	(38,989)	994,108
INTEREST AND MISCELLANEOUS:							
Investment earnings net of change in fair value of investments	2,461,590	2,163,000	2,269,715	(10,705)	2,259,010	96,010	2,775,133
Interest income leases	-	-	2,380	(2,380)	-	-	-
Rents and royalties	369,890	369,890	396,280	1,820	398,100	28,210	399,174
Recoveries of expenditures	10,247,946	10,262,382	10,506,857	-	10,506,857	244,475	10,300,538
Contributions and donations	1,000	1,000	2,763	-	2,763	1,763	1,521
Other miscellaneious revenue	116,220	103,220	203,006	-	203,006	99,786	266,461
Total interest and miscellaneous revenue	13,196,646	12,899,492	13,381,001	(11,265)	13,369,736	470,244	13,742,827
TOTAL REVENUE	$ 129,851,351	$ 137,203,417	$ 144,848,606	$ (2,786,603)	$ 142,062,003	$ 4,858,586	$ 128,506,926

Schedule of Expenditures - Budget and Actual - Budget Basis
For the Year Ended September 30, 2025
With Comparative Totals For the Year Ended September 30, 2024

	2025						2024
	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	$ 1,073,335	$ 1,003,440	$ 1,003,433	$ -	$ 1,003,433	$ 7	$ 1,001,301
Supplies	20,460	11,945	11,945	-	11,945	-	12,738
Purchased services	7,000	1,755	1,268	-	1,268	487	6,716
Other services and charges	46,701	40,784	40,783	-	40,783	1	31,230
Total City Attorney's Office	1,147,496	1,057,924	1,057,429	-	1,057,429	495	1,051,985
CITY MANAGER'S OFFICE:							
City Manager:							
Personnel services	1,106,264	1,495,246	1,495,245	-	1,495,245	1	1,128,925
Supplies	2,200	2,515	2,514	-	2,514	1	46,531
Purchased services	28,050	253,574	219,242	-	219,242	34,332	112,996
Other services and charges	304,001	130,075	130,075	-	130,075	-	134,604
	1,440,515	1,881,410	1,847,076	-	1,847,076	34,334	1,423,056
Marketing and Communication:							
Personnel services	-	-	-	-	-	-	451,169
Supplies	-	-	-	-	-	-	2,383
Purchased services	-	-	-	-	-	-	12,894
Other services and charges	-	-	-	-	-	-	113,634
	-	-	-	-	-	-	580,080
Total City Manager's Office	1,440,515	1,881,410	1,847,076	-	1,847,076	34,334	2,003,136
CITY SECRETARY'S OFFICE:							
City Secretary:							
Personnel services	320,874	320,047	320,047	-	320,047	-	312,741
Supplies	6,800	5,439	3,829	-	3,829	1,610	6,019
Other services and charges	102,358	130,454	130,453	-	130,453	1	68,789
	430,032	455,940	454,329	-	454,329	1,611	387,549
City Council:							
Supplies	2,640	46	46	-	46	-	904
Purchased services	61,000	42,881	42,881	-	42,881	-	35,001
Other services and charges	48,950	13,080	13,080	-	13,080	-	44,963
	112,590	56,007	56,007	-	56,007	-	80,868
Boards & Commissions:							
Other services and charges	500	500	440	-	440	60	1,410
	500	500	440	-	440	60	1,410
Records Management:							
Supplies	480	480	-	-	-	480	-
Purchased services	-	-	-	-	-	-	-
Other services and charges	36,030	32,569	29,511	-	29,511	3,058	38,509
	36,510	33,049	29,511	-	29,511	3,538	38,509
Permits & Licenses:							
Supplies	-	-	-	-	-	-	70
Other services and charges	1,700	1,700	992	-	992	708	1,790
	1,700	1,700	992	-	992	708	1,860
Public Information Requests:							
Other services and charges	-	-	-	-	-	-	160
	-	-	-	-	-	-	160
Elections:							
Purchased services	115,000	173,461	173,461	-	173,461	-	56,140
Other services and charges	-	-	-	-	-	-	160
	115,000	173,461	173,461	-	173,461	-	56,300
Total City Secretary's Office	696,332	720,657	714,740	-	714,740	5,917	566,656

Schedule of Expenditures - Budget and Actual - Budget Basis
For the Year Ended September 30, 2025
With Comparative Totals For the Year Ended September 30, 2024

	2025						2024
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
COMMUNICATIONS & MARKETING:							
Communications & Marketing:							
Personnel services	$ 471,840	$ 521,281	$ 521,281	$ -	$ 521,281	$ -	$ -
Supplies	44,500	9,368	9,367	-	9,367	1	-
Purchased services	9,225	35,718	16,949	18,768	35,717	1	-
Other services and charges	129,317	128,122	128,121	-	128,121	1	-
Total Communications & Marketing	654,882	694,489	675,718	18,768	694,486	3	-
OFFICE OF PROFESSIONAL STANDARDS:							
Professional Standards Administration:							
Personnel services	207,784	209,044	209,044	-	209,044	-	133,740
Supplies	200	350	337	-	337	13	642
Purchased services	-	198	197	-	197	1	-
Other services and charges	6,390	5,649	3,790	-	3,790	1,859	4,058
	214,374	215,241	213,368	-	213,368	1,873	138,440
Marshal:							
Personnel costs	1,147,580	1,163,320	1,163,320	-	1,163,320	-	-
Supplies	14,800	27,340	21,256	-	21,256	6,084	-
Other services and charges	183,883	170,801	170,801	-	170,801	-	-
	1,346,263	1,361,461	1,355,377	-	1,355,377	6,084	-
Total Office of Professional Standards	1,560,637	1,576,702	1,568,745	-	1,568,745	7,957	138,440
HUMAN RESOURCES:							
Human Resource Administration:							
Personnel services	659,641	633,737	633,736	-	633,736	1	594,915
Supplies	10,710	11,384	11,384	-	11,384	-	7,150
Purchased services	38,461	21,740	21,740	-	21,740	-	16,281
Other services and charges	69,111	43,857	43,738	-	43,738	119	98,525
	777,923	710,718	710,598	-	710,598	120	716,871
Civil Services:							
Personnel services	93,388	88,244	88,243	-	88,243	1	-
Supplies	1,000	990	990	-	990	-	248
Purchased services	108,077	133,894	133,893	-	133,893	1	72,566
Other services and charges	-	1,243	1,242	-	1,242	1	2,441
	202,465	224,371	224,368	-	224,368	3	75,255
Workforce Services:							
Personnel services	256,678	271,868	271,867	-	271,867	1	325,166
Supplies	450	725	514	-	514	211	570
Purchased services	34,050	26,000	25,999	-	25,999	1	33,091
Other services and charges	22,684	18,889	18,018	-	18,018	871	11,552
	313,862	317,482	316,398	-	316,398	1,084	370,379
Employee Benefits:							
Personnel services	178,941	193,817	193,817	-	193,817	-	178,524
Supplies	940	8,364	7,032	-	7,032	1,332	6,850
Purchased services	23,924	23,924	21,168	-	21,168	2,756	21,418
Other services and charges	8,085	25,054	22,846	-	22,846	2,208	179,032
	211,890	251,159	244,863	-	244,863	6,296	385,824

	2025						2024
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
HUMAN RESOURCES (Cont.):							
Payroll:							
Personnel services	$ 291,762	$ 287,114	$ 287,113	$ -	$ 287,113	$ 1	$ 270,605
Supplies	1,000	1,000	491	-	491	509	914
Purchased services	1,000	200	-	-	-	200	685
Other services and charges	15,911	14,558	12,171	-	12,171	2,387	8,548
	309,673	302,872	299,775	-	299,775	3,097	280,752
Employee Training:							
Personnel services	94,522	94,721	94,720	-	94,720	1	94,394
Supplies	4,110	3,835	2,901	-	2,901	934	2,269
Purchased services	45,800	45,800	-	45,800	45,800	-	45,800
Capital outlay	-	-	-	-	-	-	-
Other services and charges	14,283	17,468	11,927	-	11,927	5,541	4,299
	158,715	161,824	109,548	45,800	155,348	6,476	146,762
Total Human Resources	1,974,528	1,968,426	1,905,550	45,800	1,951,350	17,076	1,975,843
FINANCE:							
Finance Administration:							
Personnel services	486,615	436,606	436,606	-	436,606	-	495,513
Supplies	11,020	10,583	10,582	-	10,582	1	8,235
Purchased services	47,650	20,600	20,600	-	20,600	-	27,395
Other services and charges	139,201	129,895	129,895	-	129,895	-	351,138
	684,486	597,684	597,683	-	597,683	1	882,281
Accounting & Budget:							
Personnel services	843,878	877,581	877,580	-	877,580	1	819,388
Supplies	20,950	19,209	19,208	-	19,208	1	10,167
Purchased services	-	354	353	-	353	1	493
Other services and charges	52,274	52,312	52,311	-	52,311	1	62,313
	917,102	949,456	949,452	-	949,452	4	892,361
Purchasing:							
Personnel services	177,943	186,718	186,644	-	186,644	74	173,355
Supplies	1,500	1,500	1,426	-	1,426	74	505
Purchased services	-	150	150	-	150	-	-
Other services and charges	16,842	12,934	12,934	-	12,934	-	10,287
	196,285	201,302	201,154	-	201,154	148	184,147
Municipal Court:							
Personnel services	746,031	707,941	707,941	-	707,941	-	708,901
Supplies	29,380	23,295	23,294	-	23,294	1	23,887
Purchased services	7,600	23,319	23,319	-	23,319	-	5,130
Other services and charges	124,328	116,177	116,176	-	116,176	1	105,137
	907,339	870,732	870,730	-	870,730	2	843,055
City Marshal:							
Personnel services	-	-	-	-	-	-	1,034,966
Supplies	-	-	-	-	-	-	11,340
Other services and charges	-	-	-	-	-	-	125,059
	-	-	-	-	-	-	1,171,365
Total Finance	2,705,212	2,619,174	2,619,019	-	2,619,019	155	3,973,209

Schedule of Expenditures - Budget and Actual - Budget Basis
For the Year Ended September 30, 2025
With Comparative Totals For the Year Ended September 30, 2024

	2025						2024
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
INFORMATION TECHNOLOGY:							
Information Technology Administration:							
Personnel services	$ 546,279	$ 677,355	$ 677,354	$ -	$ 677,354	$ 1	$ 463,645
Supplies	-	-	-	-	-	-	59
Purchased services	-	-	-	-	-	-	-
Other services and charges	15,199	15,199	15,199	-	15,199	-	7,529
	561,478	692,554	692,553	-	692,553	1	471,233
Technology Services:							
Personnel services	1,647,207	1,192,029	1,191,783	-	1,191,783	246	1,466,276
Supplies	10,570	6,883	6,825	-	6,825	58	11,649
Purchased services	464,745	414,917	414,916	-	414,916	1	467,134
Other services and charges	281,525	257,706	257,705	-	257,705	1	225,339
	2,404,047	1,871,535	1,871,229	-	1,871,229	306	2,170,398
Total Information Technology	2,965,525	2,564,089	2,563,782	-	2,563,782	307	2,641,631
NON-DEPARTMENTAL:							
General Special Services:							
Personnel services	1,288,730	1,288,730	1,288,730	-	1,288,730	-	1,255,514
Supplies	1,400	-	-	-	-	-	690
Purchased services	1,743,181	1,737,435	1,723,436	-	1,723,436	13,999	1,676,436
Other services and charges	1,820,400	2,016,676	2,016,664	-	2,016,664	12	1,829,063
	4,853,711	5,042,841	5,028,830	-	5,028,830	14,011	4,761,703
City Rental Property:							
Other services and charges	19,304	19,265	13,473	-	13,473	5,792	13,787
	19,304	19,265	13,473	-	13,473	5,792	13,787
Total Non-Departmental	4,873,015	5,062,106	5,042,303	-	5,042,303	19,803	4,775,490
Total General Services and Administration	18,018,142	18,144,977	17,994,362	64,568	18,058,930	86,047	17,126,390
PLANNING AND DEVELOPMENT SERVICES:							
Planning Administration:							
Personnel services	541,818	562,808	562,808	-	562,808	-	502,119
Supplies	1,680	892	892	-	892	-	2,568
Purchased services	-	144	144	-	144	-	30
Other services and charges	25,409	22,135	22,134	-	22,134	1	42,516
	568,907	585,979	585,978	-	585,978	1	547,233
Planning Services:							
Personnel services	409,622	386,039	386,039	-	386,039	-	344,266
Supplies	6,300	4,338	4,337	-	4,337	1	6,172
Purchased services	-	-	-	-	-	-	-
Other services and charges	73,583	70,188	69,356	-	69,356	832	33,076
	489,505	460,565	459,732	-	459,732	833	383,514
Code Compliance:							
Personnel services	1,037,101	1,029,345	1,029,345	-	1,029,345	-	965,172
Supplies	25,157	45,514	45,514	-	45,514	-	40,966
Purchased services	235,600	227,488	227,487	-	227,487	1	212,070
Other services and charges	162,475	167,318	167,316	-	167,316	2	158,971
	1,460,333	1,469,665	1,469,662	-	1,469,662	3	1,377,179

Schedule of Expenditures - Budget and Actual - Budget Basis
For the Year Ended September 30, 2025
With Comparative Totals For the Year Ended September 30, 2024

	2025						2024
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
PLANNING AND DEVELOPMENT SERVICES (CONT):							
Building Inspection:							
Personnel services	$ 1,015,526	$ 733,825	$ 733,824	$ -	$ 733,824	$ 1	$ 1,042,151
Supplies	11,300	4,728	4,728	-	4,728	-	4,729
Purchased services	-	68,460	68,460	-	68,460	-	-
Other services and charges	187,172	152,484	152,484	-	152,484	-	144,039
	1,213,998	959,497	959,496	-	959,496	1	1,190,919
Total Planning and Development Services	3,732,743	3,475,706	3,474,868	-	3,474,868	838	3,498,845
PUBLIC WORKS:							
Public Works Administration:							
Personnel services	748,434	751,295	751,294	-	751,294	1	780,266
Supplies	3,967	5,147	5,147	-	5,147	-	7,255
Purchased services	210,000	134,092	134,091	-	134,091	1	169,083
Other services and charges	56,122	51,781	51,780	-	51,780	1	40,894
	1,018,523	942,315	942,312	-	942,312	3	997,498
Engineering:							
Personnel services	912,543	701,606	701,605	-	701,605	1	726,867
Supplies	14,250	15,392	15,392	-	15,392	-	14,484
Purchased services	50,000	42,267	42,267	-	42,267	-	29,843
Other services and charges	78,978	70,582	58,165	-	58,165	12,417	61,768
	1,055,771	829,847	817,429	-	817,429	12,418	832,962
Sign, Signals, and Lighting:							
Personnel services	1,109,566	966,040	937,484	-	937,484	28,556	991,676
Supplies	282,410	282,817	274,148	-	274,148	8,669	361,658
Purchased services	114,500	114,093	19,380	-	19,380	94,713	-
Other services and charges	1,521,518	1,788,321	1,702,444	-	1,702,444	85,877	1,523,651
	3,027,994	3,151,271	2,933,456	-	2,933,456	217,815	2,876,985
Street Services:							
Personnel services	2,329,806	2,357,699	2,267,545	-	2,267,545	90,154	2,189,654
Supplies	94,770	94,485	85,858	-	85,858	8,627	85,481
Purchased services	2,480	15,305	15,304	-	15,304	1	4,229
Other services and charges	1,209,602	1,079,602	947,034	-	947,034	132,568	1,349,615
	3,636,658	3,547,091	3,315,741	-	3,315,741	231,350	3,628,979
Total Public Works	8,738,946	8,470,524	8,008,938	-	8,008,938	461,586	8,336,424
Total Infrastructue and Development	12,471,689	11,946,230	11,483,806	-	11,483,806	462,424	11,835,269
PUBLIC SAFETY							
POLICE:							
Police Administration:							
Personnel services	1,679,631	1,614,950	1,614,950	-	1,614,950	-	1,611,943
Supplies	33,752	49,246	39,654	-	39,654	9,592	21,557
Capital outlay	-	-	-	-	-	-	-
Purchased services	42,800	2,345	2,344	-	2,344	1	75,837
Other services and charges	771,672	764,021	763,993	-	763,993	28	624,902
	2,527,855	2,430,562	2,420,941	-	2,420,941	9,621	2,334,239

Schedule of Expenditures - Budget and Actual - Budget Basis
For the Year Ended September 30, 2025
With Comparative Totals For the Year Ended September 30, 2024

	2025						2024
	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):							
Animal Outreach:							
Personnel costs	$ 480,946	$ 514,939	$ 514,938	$ -	$ 514,938	$ 1	$ 504,506
Supplies	13,375	7,578	7,577	-	7,577	1	9,929
Purchased services	4,550	3,752	3,752	-	3,752	-	3,524
Other services and charges	117,387	74,233	74,232	-	74,232	1	142,987
	616,258	600,502	600,499	-	600,499	3	660,946
Police Training:							
Personnel services	702,803	1,243,135	1,243,135	-	1,243,135	-	1,012,170
Supplies	246,807	238,871	162,388	8,580	170,968	67,903	150,714
Purchased services	9,260	3,652	3,651	-	3,651	1	14,794
Other services and charges	122,407	112,903	112,902	-	112,902	1	101,889
	1,081,277	1,598,561	1,522,076	8,580	1,530,656	67,905	1,279,567
Patrol:							
Personnel services	17,051,395	16,503,146	16,503,146	-	16,503,146	-	15,149,673
Supplies	68,440	66,998	66,998	-	66,998	-	53,374
Purchased services	-	613	612	-	612	1	533
Other services and charges	2,671,374	2,364,648	2,364,648	-	2,364,648	-	1,935,280
	19,791,209	18,935,405	18,935,404	-	18,935,404	1	17,138,860
Traffic:							
Personnel services	1,340,259	1,426,507	1,426,507	-	1,426,507	-	1,393,934
Supplies	26,390	24,893	24,892	-	24,892	1	25,408
Purchased services	233,570	176,849	176,849	-	176,849	-	2,568
Other services and charges	147,714	187,705	187,704	-	187,704	1	438,716
	1,747,933	1,815,954	1,815,952	-	1,815,952	2	1,860,626
Special Services:							
Personnel services	745,209	915,945	915,945	-	915,945	-	681,350
Supplies	29,470	15,347	15,346	-	15,346	1	33,077
Purchased services	-	-	-	-	-	-	24
Other services and charges	106,295	105,878	105,878	-	105,878	-	100,340
	880,974	1,037,170	1,037,169	-	1,037,169	1	814,791
Communication:							
Personnel services	3,005,410	2,901,510	2,901,509	-	2,901,509	1	3,043,292
Supplies	8,700	6,050	6,049	-	6,049	1	5,323
Other services and charges	138,059	137,259	137,065	-	137,065	194	218,675
	3,152,169	3,044,819	3,044,623	-	3,044,623	196	3,267,290
Records:							
Personnel services	709,989	595,102	595,102	-	595,102	-	599,407
Supplies	26,630	15,807	15,807	-	15,807	-	15,097
Purchased services	-	6,210	6,209	-	6,209	1	-
Other services and charges	76,678	69,735	69,735	-	69,735	-	101,223
	813,297	686,854	686,853	-	686,853	1	715,727
Major Investigations:							
Personnel services	2,857,763	3,082,990	3,082,990	-	3,082,990	-	2,974,515
Supplies	21,000	21,483	21,482	-	21,482	1	23,270
Purchased services	28,610	3,529	3,529	-	3,529	-	2,521
Other services and charges	271,039	270,854	270,853	-	270,853	1	238,257
	3,178,412	3,378,856	3,378,854	-	3,378,854	2	3,238,563
Special Investigations:							
Personnel services	3,786,034	3,953,673	3,953,673	-	3,953,673	-	3,638,416
Supplies	17,905	13,553	13,552	-	13,552	1	13,182
Purchased services	6,105	3,145	3,145	-	3,145	-	3,428
Other services and charges	292,522	242,643	242,367	-	242,367	276	263,423
	4,102,566	4,213,014	4,212,737	-	4,212,737	277	3,918,449

Schedule of Expenditures - Budget and Actual - Budget Basis
For the Year Ended September 30, 2025
With Comparative Totals For the Year Ended September 30, 2024

	2025						2024
	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):							
Narcotics:							
Personnel services	$ 1,197,892	$ 1,372,060	$ 1,372,060	$ -	$ 1,372,060	$ -	$ 1,229,849
Supplies	44,560	34,237	33,619	-	33,619	618	58,949
Purchased services	1,000	-	-	-	-	-	-
Other services and charges	167,202	168,758	168,758	-	168,758	-	160,004
	1,410,654	1,575,055	1,574,437	-	1,574,437	618	1,448,802
Victim Advocacy:							
Personnel services	149,196	227,435	227,434	-	227,434	1	626,097
Supplies	3,990	512	512	-	512	-	5,218
Purchased services	12,000	6,000	6,000	-	6,000	-	5,000
Other services and charges	25,251	25,136	25,135	-	25,135	1	61,092
	190,437	259,083	259,081	-	259,081	2	697,407
Total Police	39,493,041	39,575,835	39,488,626	8,580	39,497,206	78,629	37,375,267
FIRE:							
Fire Administration:							
Personnel services	393,881	392,700	392,700	-	392,700	-	382,660
Supplies	850	13,421	13,420	-	13,420	1	4,683
Purchased services	36,000	-	-	-	-	-	36,000
Other services and charges	134,825	131,395	131,307	-	131,307	88	89,854
	565,556	537,516	537,427	-	537,427	89	513,197
Fire Marshal:							
Personnel services	689,655	700,518	700,517	-	700,517	1	598,914
Supplies	8,550	4,732	4,731	-	4,731	1	6,003
Purchased services	-	-	-	-	-	-	19
Other services and charges	24,099	18,380	18,380	-	18,380	-	12,833
	722,304	723,630	723,628	-	723,628	2	617,769
Fire Training:							
Personnel services	937,306	1,034,075	1,034,074	-	1,034,074	1	1,313,859
Supplies	20,100	23,552	23,551	-	23,551	1	11,444
Other services and charges	169,690	146,313	146,303	-	146,303	10	97,063
	1,127,096	1,203,940	1,203,928	-	1,203,928.00	12.00	1,422,366
Support Services:							
Personnel services	1,371,476	1,371,786	1,371,785	-	1,371,785	1	1,330,170
Supplies	921,976	912,765	891,109	-	891,109	21,656	880,709
Purchased services	180,596	190,883	190,882	-	190,882	1	-
Capital Outlay	-	-	-	-	-	-	182,881
Other services and charges	181,784	190,729	190,728	-	190,728	1	226,772
	2,655,832	2,666,163	2,644,504	-	2,644,504	21,659	2,620,532
Emergency Management:							
Personnel services	168,198	194,581	194,581	-	194,581	-	170,027
Supplies	1,700	1,967	1,966	-	1,966	1	684
Other services and charges	107,235	102,211	102,210	-	102,210	1	103,250
	277,133	298,759	298,757	-	298,757	2	273,961
Emergency Services:							
Personnel services	24,984,692	25,292,242	25,292,248	-	25,292,248	(6)	23,121,407
Supplies	66,770	59,265	56,609	-	56,609	2,656	79,964
Purchased services	-	383	383	-	383	-	945
Other services and charges	861,251	881,649	881,648	-	881,648	1	937,219
	25,912,713	26,233,539	26,230,888	-	26,230,888	2,651	24,139,535
Total Fire	31,260,634	31,663,547	31,639,132	-	31,639,132	24,415	29,587,360
Total Public Safety	70,753,675	71,239,382	71,127,758	8,580	71,136,338	103,044	66,962,627

Schedule of Expenditures - Budget and Actual - Budget Basis
For the Year Ended September 30, 2025
With Comparative Totals For the Year Ended September 30, 2024

	2025						2024
	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	$ 264,870	$ 265,277	$ 265,276	$ -	$ 265,276	$ 1	$ 260,462
Supplies	500	500	-	-	-	500	15
Purchased services	-	14,900	14,900	-	14,900	-	-
Other services and charges	45,409	44,560	42,480	-	42,480	2,080	95,187
	310,779	325,237	322,656	-	322,656	2,581	355,664
Main Branch:							
Personnel services	1,297,854	1,402,525	1,349,328	-	1,349,328	53,197	1,190,372
Supplies	569,018	573,898	476,815	-	476,815	97,083	559,076
Purchased services	135,100	135,100	130,552	-	130,552	4,548	9,966
Other services and charges	137,432	137,432	129,353	-	129,353	8,079	300,838
	2,139,404	2,248,955	2,086,048	-	2,086,048	162,907	2,060,252
North Branches:							
Personnel services	367,653	363,625	349,336	-	349,336	14,289	346,168
Supplies	9,842	4,962	2,515	-	2,515	2,447	3,531
Purchased services	750	750	-	-	-	750	-
Other services and charges	144,452	144,452	82,540	45,000	127,540	16,912	107,248
	522,697	513,789	434,391	45,000	479,391	34,398	456,947
South Branch:							
Personnel services	477,838	441,136	414,579	-	414,579	26,557	422,067
Supplies	9,836	9,836	7,209	-	7,209	2,627	5,644
Purchased services	5,750	5,750	-	-	-	5,750	-
Other services and charges	207,188	207,188	61,796	140,833	202,629	4,559	85,761
	700,612	663,910	483,584	140,833	624,417	39,493	513,472
Total Library	3,673,492	3,751,891	3,326,679	185,833	3,512,512	239,379	3,386,335
ZOO:							
Zoological Gardens:							
Personnel services	5,080,241	4,870,599	4,573,338	-	4,573,338	297,261	4,629,422
Supplies	243,080	227,224	226,161	-	226,161	1,063	319,388
Capital outlay	-	-	-	-	-	-	5,095
Purchased services	12,000	12,000	2,531	-	2,531	9,469	2,629
Other services and charges	778,359	789,259	695,157	-	695,157	94,102	743,614
Total Zoo	6,113,680	5,899,082	5,497,187	-	5,497,187	401,895	5,700,148
PARKS & RECREATION:							
Parks and Recreation Administration:							
Personnel services	768,162	762,732	724,061	-	724,061	38,671	703,343
Supplies	1,730	3,290	3,183	-	3,183	107	2,375
Purchased services	2,200	1,596	1,596	-	1,596	-	2,395
Other services and charges	103,788	113,578	106,296	-	106,296	7,282	86,067
	875,880	881,196	835,136	-	835,136	46,060	794,180
Parks:							
Personnel services	1,849,497	1,748,831	1,731,208	-	1,731,208	17,623	1,700,391
Supplies	333,890	333,890	295,194	-	295,194	38,696	263,624
Purchased services	121,390	121,390	120,838	-	120,838	552	140,567
Other services and charges	1,316,661	1,297,421	1,023,029	-	1,023,029	274,392	1,198,743
	3,621,438	3,501,532	3,170,269	-	3,170,269	331,263	3,303,325

Schedule of Expenditures - Budget and Actual - Budget Basis
For the Year Ended September 30, 2025
With Comparative Totals For the Year Ended September 30, 2024

	2025						2024
	Original Budget	Final Budget	Actual - GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget - Positive (Negative)	Actual - Budgetary Basis
PARKS & RECREATION: (Cont.)							
Cemeteries:							
Personnel services	$ 98,219	$ 99,802	$ 97,517	$ -	$ 97,517	$ 2,285	$ 87,511
Supplies	5,950	5,950	3,925	-	3,925	2,025	1,661
Purchased services	79,235	79,235	69,796	-	69,796	9,439	79,235
Other services and charges	23,237	24,587	22,394	-	22,394	2,193	16,892
	206,641	209,574	193,632	-	193,632	15,942	185,299
Facilities Maintenance:							
Personnel services	891,876	862,394	818,891	-	818,891	43,503	723,925
Supplies	357,750	219,134	158,764	-	158,764	60,370	232,266
Capital outlay	-	44,816	44,816	-	44,816	-	-
Purchased services	374,310	425,310	384,951	-	384,951	40,359	430,028
Other services and charges	101,085	127,785	92,028	-	92,028	35,757	97,761
	1,725,021	1,679,439	1,499,450	-	1,499,450	179,989	1,483,980
Recreation:							
Personnel services	0	106	101	-	101	5	722,481
Supplies	970	970	(227)	-	(227)	1,197	69,939
Purchased services	114,549	114,549	113,304	-	113,304	1,245	153,442
Other services and charges	108,383	109,473	104,080	-	104,080	5,393	189,497
	223,902	225,098	217,258	-	217,258	7,840	1,135,359
Aquatics:							
Personnel services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Purchased services	518,755	518,755	511,841	-	511,841	6,914	517,325
Other services and charges	-	-	-	-	-	-	-
	518,755	518,755	511,841	-	511,841	6,914	517,325
Senior Services:							
Personnel services	522,325	474,158	401,129	-	401,129	73,029	466,784
Supplies	330,501	330,501	256,596	-	256,596	73,905	323,742
Purchased services	13,840	13,840	9,586	-	9,586	4,254	7,806
Other services and charges	112,097	112,097	91,964	-	91,964	20,133	129,211
	978,763	930,596	759,275	-	759,275	171,321	927,543
Custodial Services:							
Personnel services	1,150,248	1,104,825	971,128	-	971,128	133,697	1,008,616
Supplies	100,940	102,977	80,126	-	80,126	22,851	108,944
Purchased services	10,000	6,186	3,959	-	3,959	2,227	1,747
Other services and charges	102,097	102,580	77,660	-	77,660	24,920	96,507
	1,363,285	1,316,568	1,132,873	-	1,132,873	183,695	1,215,814
Total Parks and Recreation	9,513,685	9,262,758	8,319,734	-	8,319,734	943,024	9,562,825
Total Community Services	19,300,857	18,913,731	17,143,600	185,833	17,329,433	1,584,298	18,649,308
DEBT SERVICE:							
Principal	-	-	217,573	(217,573)	-	-	-
Interest	-	-	14,060	(14,060)	-	-	-
	-	-	231,633	(231,633)	-	-	-
TOTAL EXPENDITURES	$ 120,544,363	$ 120,244,320	$ 117,981,159	$ 27,348	$ 118,008,507	$ 2,235,813	$ 114,773,594

CITY OF ABILENE, TEXAS **Exhibit D-5**
Schedule of Delinquent Taxes Receivable - General Fund
September 30, 2025
With Comparative Totals for September 30, 2024

	General Fund	
Roll Year	2025	2024
2014 and prior	$ -	$ 146,271
2015	154,808	34,547
2016	46,041	47,524
2017	53,841	55,846
2018	51,002	54,062
2019	59,348	63,440
2020	71,634	76,261
2021	98,309	113,332
2022	135,343	244,804
2023	298,903	1,065,321
2024	1,126,236	-
Total delinquent taxes receivable	2,095,465	1,901,408
Less: Allowance for uncollectible amounts	(288,242)	(262,841)
Delinquent taxes receivable, net	$ 1,807,223	$ 1,638,567

CITY OF ABILENE, TEXAS **Exhibit D-6**
Community Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES:						
Intergovernmental revenues	$ 1,233,651	$ 1,211,040	$ 1,162,151	$ -	$ 1,162,151	$ (48,889)
Miscellaneous	7,060	7,060	4,907	-	4,907	(2,153)
Total Revenues	1,240,711	1,218,100	1,167,058	-	1,167,058	(51,042)
EXPENDITURES:						
Current:						
Infrastructure and Development	1,240,711	1,218,100	1,164,980	-	1,164,980	53,120
Total Expenditures	1,240,711	1,218,100	1,164,980	-	1,164,980	53,120
NET CHANGE IN FUND BALANCE	-	-	2,078	-	2,078	2,078
FUND BALANCE, BEGINNING OF YEAR	3,604	3,604	3,604	-	3,604	-
FUND BALANCE, END OF YEAR	$ 3,604	$ 3,604	$ 5,682	$ -	$ 5,682	$ 2,078

CITY OF ABILENE, TEXAS **Exhibit D-7**
Home Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES:						
Charges for services	$ 9,000	$ 9,000	$ 10,140	$ -	$ 10,140	$ 1,140
Intergovernmental revenues	550,310	1,548,365	1,443,599	-	1,443,599	(104,766)
Total Revenues	559,310	1,557,365	1,453,739	-	1,453,739	(103,626)
EXPENDITURES:						
Current:						
Infrastructure and Development	559,310	1,557,365	1,474,448	-	1,474,448	82,917
Total Expenditures	559,310	1,557,365	1,474,448	-	1,474,448	82,917
NET CHANGE IN FUND BALANCE	-	-	(20,709)	-	(20,709)	(20,709)
FUND BALANCE, BEGINNING OF YEAR	47,804	47,804	47,804	-	47,804	-
FUND BALANCE, END OF YEAR	$ 47,804	$ 47,804	$ 27,095	$ -	$ 27,095	$ (20,709)

CITY OF ABILENE, TEXAS **Exhibit D-8**
Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES:						
Licenses and permits	$ 294,500	$ 300,500	$ 307,910	$ -	$ 307,910	$ 7,410
Charges for services	730,170	543,451	561,004	-	561,004	17,553
Intergovernmental revenues	3,513,429	3,168,101	2,844,134	-	2,844,134	(323,967)
Miscellaneous	548,510	620,510	464,407	-	464,407	(156,103)
Total Revenues	5,086,609	4,632,562	4,177,455	-	4,177,455	(455,107)
EXPENDITURES:						
Current:						
Public Safety	6,786,158	6,330,921	5,844,461	15,790	5,860,251	470,670
Debt Service:	-	-				
Principal	-	-	15,733	(15,733)		
Interest	-	-	57	(57)		
Capital outlay	-	56,600	74,288	(74,288)	-	56,600
Total Expenditures	6,786,158	6,387,521	5,934,539	(74,288)	5,860,251	527,270
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,699,549)	(1,754,959)	(1,757,084)	74,288	(1,682,796)	72,163
OTHER FINANCING SOURCES (USES):						
Issuance of debt for subscription financing	-	-	74,288	(74,288)	-	-
Transfer In	1,610,000	1,610,000	1,610,000	-	1,610,000	-
Transfer out	-	(121,276)	(121,276)	-	(121,276)	-
Total Other Financing Sources (Uses)	1,610,000	1,488,724	1,563,012	(74,288)	1,488,724	-
NET CHANGE IN FUND BALANCE	(89,549)	(266,235)	(194,072)	-	(194,072)	72,163
FUND BALANCE, BEGINNING OF YEAR	1,226,898	1,226,898	1,226,898	-	1,226,898	-
FUND BALANCE, END OF YEAR	$ 1,137,349	$ 960,663	$ 1,032,826	$ -	$ 1,032,826	$ 72,163

CITY OF ABILENE, TEXAS **Exhibit D-9**
Transportation Planning Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES:						
Intergovernmental revenues	$ 382,425	$ 443,180	$ 347,631	$ -	$ 347,631	$ (95,549)
Total Revenues	382,425	443,180	347,631	-	347,631	(95,549)
EXPENDITURES:						
Current:						
Infrastructure and Development	382,425	443,180	347,633	-	347,633	95,547
Total Expenditures	382,425	443,180	347,633	-	347,633	95,547
NET CHANGE IN FUND BALANCE	-	-	(2)	-	(2)	(2)
FUND BALANCE, BEGINNING OF YEAR	459	459	459	-	459	-
FUND BALANCE, END OF YEAR	$ 459	$ 459	$ 457	$ -	$ 457	$ (2)

CITY OF ABILENE, TEXAS **Exhibit D-10**
Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES:						
Fines and forfeitures	$ 136,070	$ 103,050	$ 95,671	$ -	$ 95,671	$ (7,379)
Investment earnings net of change in fair value of investments	-	-	45,265	-	45,265	45,265
Total Revenues	136,070	103,050	140,936	-	140,936	37,886
EXPENDITURES:						
Current:						
General Services and Administration	30,750	38,550	14,611	-	14,611	23,939
Total Expenditures	30,750	38,550	14,611	-	14,611	23,939
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	105,320	64,500	126,325	-	126,325	61,825
OTHER FINANCING SOURCES (USES):						
Transfer out	(83,000)	(228,542)	(220,699)	-	(220,699)	7,843
Total Other Financing Sources (Uses)	(83,000)	(228,542)	(220,699)	-	(220,699)	7,843
NET CHANGE IN FUND BALANCE	22,320	(164,042)	(94,374)	-	(94,374)	69,668
FUND BALANCE, BEGINNING OF YEAR	957,526	957,526	957,526	-	957,526	-
FUND BALANCE, END OF YEAR	$ 979,846	$ 793,484	$ 863,152	$ -	$ 863,152	$ 69,668

CITY OF ABILENE, TEXAS **Exhibit D-11**
Seized Funds
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget-Positive (Negative)
REVENUES:						
Fines and forfeitures	$ -	$ 9,898	$ 46,710	$ -	$ 46,710	$ 36,812
Investment earnings net of change in fair value of investments	-	-	15,093	-	15,093	15,093
Total Revenues	-	9,898	61,803	-	61,803	51,905
EXPENDITURES:						
Current:						
Public Safety	168,000	168,000	65,053	50,346	115,399	52,601
Debt Service:						
Principal	-	-	50,334	(50,334)	-	-
Interest	-	-	12	(12)	-	-
Capital outlay	-	-	151,762	(144,804)	6,958	(6,958)
Total Expenditures	168,000	168,000	267,161	(144,804)	122,357	45,643
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(168,000)	(158,102)	(205,358)	144,804	(60,554)	97,548
OTHER FINANCING SOURCES (USES):						
Issuance of debt for subscription financing	-	-	144,804	(144,804)	-	-
Total Other Financing Sources (Uses)	-	-	144,804	(144,804)	-	-
NET CHANGE IN FUND BALANCE	(168,000)	(158,102)	(60,554)	-	(60,554)	97,548
FUND BALANCE, BEGINNING OF YEAR	353,880	353,880	353,880	-	353,880	-
FUND BALANCE, END OF YEAR	$ 185,880	$ 195,778	$ 293,326	$ -	$ 293,326	$ 97,548

CITY OF ABILENE, TEXAS **Exhibit D-12**
Hotel Occupancy Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget-Positive (Negative)
REVENUES:						
Occupancy taxes	$ 4,880,000	$ 5,112,600	$ 6,929,154	$ (399,402)	$ 6,529,752	$ 1,417,152
Total Revenues	4,880,000	5,112,600	6,929,154	(399,402)	6,529,752	1,417,152
EXPENDITURES:						
Current:						
General Services and Administration	4,383,498	4,536,260	4,445,965	-	4,445,965	90,295
Total Expenditures	4,383,498	4,536,260	4,445,965	-	4,445,965	90,295
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	496,502	576,340	2,483,189	(399,402)	2,083,787	1,507,447
OTHER FINANCING SOURCES (USES):						
Transfer out	(1,282,825)	(576,340)	(678,601)	-	(678,601)	(102,261)
Total Other Financing Sources (Uses)	(1,282,825)	(576,340)	(678,601)	-	(678,601)	(102,261)
NET CHANGE IN FUND BALANCE	(786,323)	-	1,804,588	(399,402)	1,405,186	1,405,186
FUND BALANCE, BEGINNING OF YEAR	3,158,302	3,158,302	3,158,302	-	3,158,302	-
FUND BALANCE, END OF YEAR	$ 2,371,979	$ 3,158,302	$ 4,962,890	$ (399,402)	$ 4,563,488	$ 1,405,186

CITY OF ABILENE, TEXAS **Exhibit D-13**
Downtown Hotel Operating Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES:						
Intergovernmental revenue	$ 473,283	$ 541,710	$ 653,000	$ -	$ 653,000	$ 111,290
Investment earnings net of change in fair value of investments	14,750	50,000	55,889	-	55,889	5,889
Interest income leases	-	-	6,932	(6,932)	-	-
Miscellaneous	108,000	1,058,000	74,990	956,010	1,031,000	(27,000)
Total Revenues	596,033	1,649,710	790,811	949,078	1,739,889	90,179
EXPENDITURES:						
Current:						
General Services and Administration	2,597,650	1,751,671	711,728	-	711,728	1,039,943
Total Expenditures	2,597,650	1,751,671	711,728	-	711,728	1,039,943
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(2,001,617)	(101,961)	79,083	949,078	1,028,161	1,130,122
OTHER FINANCING SOURCES (USES):						
Transfers in	1,282,825	576,340	663,526	-	663,526	87,186
Transfers out	(495,200)	(1,439,378)	(1,439,378)	-	(1,439,378)	
Total Other Financing Sources (Uses)	787,625	(863,038)	(775,852)	-	(775,852)	87,186
NET CHANGE IN FUND BALANCE	(1,213,992)	(964,999)	(696,769)	949,078	252,309	1,217,308
FUND BALANCE, BEGINNING OF YEAR	1,400,841	1,400,841	2,350,842	(950,001)	1,400,841	-
FUND BALANCE, END OF YEAR	$ 186,849	$ 435,842	$ 1,654,073	$ (923)	$ 1,653,150	$ 1,217,308

CITY OF ABILENE, TEXAS **Exhibit D-14**
Street Maintenance Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES:						
Charges for services	$ 7,256,450	$ 7,256,450	$ 7,241,791	$ (19,116)	$ 7,222,675	$ (33,775)
Investment earnings net of change in fair value of investments	150,000	150,000	230,435	-	230,435	80,435
Donations and contributions	-	-	2,310,736	-	2,310,736	2,310,736
Total Revenues	7,406,450	7,406,450	9,782,962	(19,116)	9,763,846	2,357,396
EXPENDITURES:						
Current:						
Infrastructure and Development	1,040,900	958,884	632,545	-	632,545	326,339
Total Expenditures	1,040,900	958,884	632,545	-	632,545	326,339
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	6,365,550	6,447,566	9,150,417	(19,116)	9,131,301	2,683,735
OTHER FINANCING SOURCES (USES):						
Transfer In	4,840,900	4,840,900	4,840,900	-	4,840,900	-
Transfer out	(10,775,000)	(11,288,466)	(9,192,449)	-	(9,192,449)	2,096,017
Total Other Financing Sources (Uses)	(5,934,100)	(6,447,566)	(4,351,549)	-	(4,351,549)	2,096,017
NET CHANGE IN FUND BALANCE	431,450	-	4,798,868	(19,116)	4,779,752	4,779,752
FUND BALANCE, BEGINNING OF YEAR	3,364,476	3,364,476	3,364,476	-	3,364,476	-
FUND BALANCE, END OF YEAR	$ 3,795,926	$ 3,364,476	$ 8,163,344	$ (19,116)	$ 8,144,228	$ 4,779,752

CITY OF ABILENE, TEXAS **Exhibit D-15**
Veterans Cemetary Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES:						
Intergovernmental revenues	$ 800,000	$ 800,000	$ 800,000	$ -	$ 800,000	$ -
Investment earnings net of change in fair value of investments	-	1,200	2,769	-	2,769	1,569
Total Revenues	800,000	801,200	802,769	-	802,769	1,569
EXPENDITURES:						
Current:						
Community Services	800,000	788,961	735,028	-	735,028	53,933
Capital outlay	-	45,250	-	-	-	45,250
Total Expenditures	800,000	834,211	735,028	-	735,028	99,183
NET CHANGE IN FUND BALANCE	-	(33,011)	67,741	-	67,741	100,752
FUND BALANCE, BEGINNING OF YEAR	107,971	107,971	107,971	-	107,971	-
FUND BALANCE, END OF YEAR	$ 107,971	$ 74,960	$ 175,712	$ -	$ 175,712	$ 100,752

CITY OF ABILENE, TEXAS **Exhibit D-16**
Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts			
	Original	Final	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual - Budgetary Basis	Variance with Final Budget- Positive (Negative)
REVENUES:						
Property taxes	$ 15,190,440	$ 15,190,440	$ 15,132,690	$ -	$ 15,132,690	$ (57,750)
Investment earnings net of change in fair value of investments	238,225	209,000	278,509	-	278,509	69,509
Miscellaneous	-	-	14,592	-	14,592	14,592
Total Revenues	15,428,665	15,399,440	15,425,791	-	15,425,791	26,351
EXPENDITURES:						
Debt Service:						
Principal	8,600,000	8,600,000	8,600,000	-	8,600,000	-
Interest	7,548,295	7,803,503	7,803,502	-	7,803,502	1
Fees and other charges	290,830	298,763	291,245	-	291,245	7,518
Total Expenditures	16,439,125	16,702,266	16,694,747	-	16,694,747	7,519
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,010,460)	(1,302,826)	(1,268,956)	-	(1,268,956)	33,870
OTHER FINANCING SOURCES (USES):						
Transfer in	1,045,925	1,045,925	1,306,457	-	1,306,457	260,532
Total Other Financing Sources (Uses)	1,045,925	1,045,925	1,306,457	-	1,306,457	260,532
NET CHANGE IN FUND BALANCE	35,465	(256,901)	37,501	-	37,501	294,402
FUND BALANCE, BEGINNING OF YEAR	3,147,197	3,147,197	3,147,197	-	3,147,197	-
FUND BALANCE, END OF YEAR	$ 3,182,662	$ 2,890,296	$ 3,184,698	$ -	$ 3,184,698	$ 294,402

CITY OF
ABILENE
TEXAS

BUSINESS-TYPE ACTIVITIES

CITY OF ABILENE TEXAS

CITY OF
ABILENE
TEXAS

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 **Exhibit E-1**
Business-Type Activities - Major Fund
Combining Schedule of Net Position for
Water and Sewer Fund
September 30, 2025

	2025					
	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	$ 23,995,313	$ -	$ 23,263,067	$ -	$ -	$ 47,258,380
Investments	3,436,195	-	3,324,410	-	-	6,760,605
Accounts and lease receivable	8,604,800	-	354,779	-	-	8,959,579
Less allowance for uncollectibles	(203,392)	-	-	-	-	(203,392)
Due from other governments	-	-	905,154	-	-	905,154
Prepaid items	34,920	-	-	-	-	34,920
Inventories	1,592,087	-	-	-	-	1,592,087
Restricted assets:						
Cash and cash equivalents	-	2,224,140	-	3,480,306	17,922,204	23,626,650
Investments	-	317,026	-	-	-	317,026
Total Current Assets	37,459,923	2,541,166	27,847,410	3,480,306	17,922,204	89,251,009
NON-CURRENT ASSETS:						
Lease receivable	60,623	-	-	-	-	60,623
Net pension asset	-	-	-	-	-	-
Capital assets:						
Construction in progress	22,743,853	-	-	-	-	22,743,853
Land	1,260,204	-	-	-	-	1,260,204
Building and improvements	585,682,490	-	-	-	-	585,682,490
Machinery and equipment	4,517,174	-	-	-	-	4,517,174
Intangible assets	31,461,175	-	-	-	-	31,461,175
Accumulated depreciation	(213,504,038)	-	-	-	-	(213,504,038)
Net Capital Assets	432,160,858	-	-	-	-	432,160,858
Total Non-Current Assets	432,221,481	-	-	-	-	432,221,481
TOTAL ASSETS	469,681,404	2,541,166	27,847,410	3,480,306	17,922,204	521,472,490
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred outflows of resources	5,656,579	-	-	-	-	5,656,579
CURRENT LIABILITIES:						
Accounts payable	1,479,021	-	1,710,226	-	56,414	3,245,661
Retainage payable	-	-	158,872	-	415,080	573,952
Accrued expenses	356,554	-	-	-	-	356,554
Compensated absences	172,865	-	-	-	-	172,865
Accrued interest	938,712	-	-	-	-	938,712
Due to other funds	9,808	-	-	-	330,629	340,437
Other deposits and liabilities	166,122	-	-	-	-	166,122
Bonds payable	11,315,000	-	-	-	-	11,315,000
Arbitrage rebate liability	-	-	-	-	-	-
Total Current Liabilities Payable from Current Assets	14,438,082	-	1,869,098	-	802,123	17,109,303
NON-CURRENT LIABILITIES:						
Compensated absenses	625,690	-	-	-	-	625,690
Unearned revenue	-	-	354,787	-	-	354,787
Arbitrage rebate liability	165,188	-	-	-	-	165,188
Bonds payable	214,280,185	-	-	-	-	214,280,185
Other postemployment benefits liability	564,714	-	-	-	-	564,714
Net pension liability	1,175,297	-	-	-	-	1,175,297
Total Non-Current Liabilities	216,811,074	-	354,787	-	-	217,165,861
TOTAL LIABILITIES	231,249,156	-	2,223,885	-	802,123	234,275,164
DEFERRED INFLOWS OF RESOURCES:						
Deferred inflows of resources	730,169	-	-	-	-	730,169
NET POSITION:						
Net investment in capital assets	230,240,799	-	-	-	-	230,240,799
Restricted for debt service	2,541,166	-	-	-	-	2,541,166
Restricted for capital projects	-	-	-	-	-	-
Restricted for net pension asset	-	-	-	-	-	-
Unrestricted	10,576,693	2,541,166	25,623,525	3,480,306	17,120,081	59,341,771
TOTAL NET POSITION	$ 243,358,658	$ 2,541,166	$ 25,623,525	$ 3,480,306	$ 17,120,081	$ 292,123,736

CITY OF ABILENE, TEXAS **Exhibit E-2**
Business-Type Activities - Major Fund
Combining Schedule of Water and Sewer Fund Revenues,
Expenses, and Changes in Net Position
Year Ended September 30, 2025

	2025					
	Operating	Debt Service	Water Utility Capital Projects	Capital Projects TWDB Loans	Certificate of Obligation Projects	Total Water & Sewer Fund
OPERATING REVENUES:						
Charges for services	$ 79,636,852	$ -	$ -	$ -	$ -	$ 79,636,852
Other	28,119	-	-	-	-	28,119
Total Operating Revenues	79,664,971	-	-	-	-	79,664,971
OPERATING EXPENSES:						
Personnel services	13,854,501	-	-	-	-	13,854,501
Supplies	8,968,836	-	1,487	-	-	8,970,323
Purchased services	9,178,309	-	15,790	-	190,587	9,384,686
Other services and charges	17,322,070	-	3,617	-	784	17,326,471
Depreciation	13,768,035	-	-	-	-	13,768,035
Total Operating Expenses	63,091,751	-	20,894	-	191,371	63,304,016
OPERATING INCOME (LOSS)	16,573,220	-	(20,894)	-	(191,371)	16,360,955
NON-OPERATING REVENUES (EXPENSES):						
Investment earnings	1,386,589	122,582	744,377	72,781	318,975	2,645,304
Interest income leases	1,639	-	-	-	-	1,639
Rents and royalties	62,835	-	-	-	-	62,835
Net gain (loss) on disposal of assets	3,073	-	92,733	-	-	95,806
Interest expense and fees	(6,297,418)	(8,042)	-	-	(168,021)	(6,473,481)
Miscellaneous revenue	315,832	-	-	-	-	315,832
Total Non-Operating Revenues (Expenses)	(4,527,450)	114,540	837,110	72,781	150,954	(3,352,065)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	12,045,770	114,540	816,216	72,781	(40,417)	13,008,890
CAPITAL CONTRIBUTIONS AND TRANSFERS:						
Capital contributions	2,511,751	-	905,154	-	-	3,416,905
Transfers out	(46,566)	-	-	-	-	(46,566)
Interfund transfers	(16,103,460)	2	6,021,133	-	10,082,325	-
Net Contributions and Transfers	(13,638,275)	2	6,926,287	-	10,082,325	3,370,339
CHANGE IN NET POSITION	(1,592,505)	114,542	7,742,503	72,781	10,041,908	16,379,229
NET POSITION, BEGINNING OF YEAR	244,951,163	2,426,624	17,881,022	3,407,525	7,078,173	275,744,507
NET POSITION, END OF YEAR	$ 243,358,658	$ 2,541,166	$ 25,623,525	$ 3,480,306	$ 17,120,081	$ 292,123,736

CITY OF ABILENE, TEXAS
Business Type Activities - Major Fund
Combining Schedule of Cash Flows for
Water and Sewer Fund
Year Ended September 30, 2025

	2025					
	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	$ 81,643,056	$ -	$ 31,124	$ 7,166	$ -	$ 81,681,346
Payments to suppliers	(36,482,055)	-	(489,287)	-	(1,320,579)	(38,291,921)
Payments to employees	(13,371,494)	-	-	-	-	(13,371,494)
Net cash provided (used) by operating activities	31,789,507	-	(458,163)	7,166	(1,320,579)	30,017,931
NONCAPITAL FINANCING ACTIVITIES:						
Transfers out	(40,775)	-	-	-	330,629	289,854
Other noncapital financing receipts (payments)	380,306	-	-	-	-	380,306
Net cash provided by noncapital financing activities	339,531	-	-	-	330,629	670,160
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital debt	15,155,000	-	-	-	-	15,155,000
Principal paid on bonds	(10,655,000)	-	-	-	-	(10,655,000)
Interest and paying agent fees	(5,831,375)	(8,040)	-	-	(168,020)	(6,007,435)
Acquisition and construction of capital assets	(30,400,549)	-	6,926,287	-	10,553,819	(12,920,443)
Proceeds from sale of capital assets	37,639	-	92,733	-	-	130,372
Net cash provided (used) by capital and related financing activities	(31,694,285)	(8,040)	7,019,020	-	10,385,799	(29,452,506)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Cash withdrawn from pooled investments	2,811,863	273,773	1,384,265	-	-	4,469,901
Interest on investments	1,386,589	122,582	744,327	72,781	318,974	2,645,253
Net cash provided by investing activities	4,198,452	396,355	2,128,592	72,781	318,974	7,115,154
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,633,205	388,315	8,689,449	79,947	9,714,823	23,505,739
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	19,362,108	1,835,825	14,573,618	3,400,359	8,207,381	47,379,291
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 23,995,313	$ 2,224,140	$ 23,263,067	$ 3,480,306	$ 17,922,204	$ 70,885,030
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Current assets:						
Cash and cash equivalents	$ 23,995,313	$ -	$ 23,263,067	$ -	$ -	$ 47,258,380
Restricted assets - cash and cash equivalents	-	2,224,140	-	3,480,306	17,922,204	23,626,650
	$ 23,995,313	$ 2,224,140	$ 23,263,067	$ 3,480,306	$ 17,922,204	$ 70,885,030

	2025					
	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)	$ 16,573,220	$ -	$ (20,894)	$ -	$ (191,371)	$ 16,360,955
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	13,768,035	-	-	-	-	13,768,035
Changes in assets, deferred outflows, and liabilities:						
(Increase) decrease in:						
Accounts receivable	1,945,323	-	31,174	7,166	-	1,983,663
Inventory	(6,490)	-	-	-	-	(6,490)
Lease receivable	32,762	-	-	-	-	32,762
Deferred outflow of resources	1,266,825	-	-	-	-	1,266,825
Increase (decrease) in:						
Accounts payable and other payables	(972,414)	-	(437,269)	-	(1,129,208)	(2,538,891)
Accrued expenses	62,715	-	-	-	-	62,715
Compensated absences	301,110	-	-	-	-	301,110
Other deposits and liabilities	(96,651)	-	(31,174)	-	-	(127,825)
Other postemployment benefits liability	(10,599)	-	-	-	-	(10,599)
Net pension liability	(1,288,201)	-	-	-	-	(1,288,201)
Deferred inflows of resources	213,872	-	-	-	-	213,872
Net cash provided (used) by operating activities	$ 31,789,507	$ -	$ (458,163)	$ 7,166	$ (1,320,579)	$ 30,017,931
NONCASH TRANSACTIONS:						
Capital contributions from developers	$ 1,834,931	$ -	$ 905,154	$ -	$ -	$ 2,740,085
Capital contributions from other funds	16,103,330	-	1,721,991	-	-	17,825,321
Capital contributions to other funds	-	-	-	-	10,082,325	10,082,325
Capital asset acquisitions included in accounts payable	1,798,618	-	-	-	471,494	2,270,112

CITY OF ABILENE, TEXAS **Exhibit E-4**
Combining Statement of Net Position for Nonmajor Enterprise Funds
September 30, 2025

	2025		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
CURRENT ASSETS:			
Cash and cash equivalents	$ 500	$ 2,292,897	$ 2,293,397
Investments	-	327,974	327,974
Accounts receivable	261	388,303	388,564
Less allowance for uncollectibles	-	(13,505)	(13,505)
Due from other governments	4,333,892	-	4,333,892
Inventories - materials and supplies	554,725	-	554,725
Total Current Assets	4,889,378	2,995,669	7,885,047
NON-CURRENT ASSETS:			
Capital Assets:			
Land	384,238	-	384,238
Building and improvements	1,884,860	-	1,884,860
Machinery and equipment	7,649,902	-	7,649,902
Intangible assets	468,126	-	468,126
Accumulated depreciation	(9,048,848)	-	(9,048,848)
Net Capital Assets	1,338,278	-	1,338,278
Total Non-Current Assets	1,338,278	-	1,338,278
TOTAL ASSETS	6,227,656	2,995,669	9,223,325
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows of resources	-	131,549	131,549
CURRENT LIABILITIES:			
Accounts payable	12,338	27,128	39,466
Accrued expenses	-	35,718	35,718
Compensated absences	-	6,973	6,973
Due to other funds	2,687,789	-	2,687,789
Other deposits and liabilities	-	210	210
Total Current Liabilities Payable from Current Assets	2,700,127	70,029	2,770,156
NON-CURRENT LIABILITIES:			
Compensated absenses	-	47,759	47,759
Other postemployment benefits liability	-	70,499	70,499
Net pension liability	-	151,792	151,792
Total Non-Current Liabilities	-	270,050	270,050
Total Liabilities	2,700,127	340,079	3,040,206
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows of resources	-	72,285	72,285
NET POSITION:			
Net investment in capital assets	1,338,278	-	1,338,278
Unrestricted	2,189,251	2,714,854	4,904,105
TOTAL NET POSITION	$ 3,527,529	$ 2,714,854	$ 6,242,383

CITY OF ABILENE, TEXAS **Exhibit E-5**
Combining Statement of Nonmajor Enterprise Fund Revenues, Expenses, and Changes In Net Position
Year Ended September 30, 2025

	2025		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
OPERATING REVENUES:			
Charges for services	$ 330,007	$ 3,595,020	$ 3,925,027
Total Operating Revenues	330,007	3,595,020	3,925,027
OPERATING EXPENSES:			
Personnel services	-	1,525,049	1,525,049
Supplies	411,797	91,664	503,461
Purchased services	2,215,521	53,819	2,269,340
Other services and charges	2,170,957	1,434,371	3,605,328
Depreciation	402,494	-	402,494
Total Operating Expenses	5,200,769	3,104,903	8,305,672
OPERATING INCOME (LOSS)	(4,870,762)	490,117	(4,380,645)
NON-OPERATING REVENUES (EXPENSES):			
Investment earnings	-	101,193	101,193
Intergovernmental revenue	3,014,643	-	3,014,643
Miscellaneous revenue	43,230	38,448	81,678
Total Non-Operating Revenues (Expenses)	3,057,873	139,641	3,197,514
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(1,812,889)	629,758	(1,183,131)
CAPITAL CONTRIBUTIONS AND TRANSFERS:			
Capital contributions	21,449	-	21,449
Transfers in	2,119,650	-	2,119,650
Transfers out	-	(154,774)	(154,774)
Total Contributions and Transfers	2,141,099	(154,774)	1,986,325
CHANGE IN NET POSITION	328,210	474,984	803,194
NET POSITION, BEGINNING OF YEAR	3,199,319	2,239,870	5,439,189
NET POSITION, END OF YEAR	$ 3,527,529	$ 2,714,854	$ 6,242,383

CITY OF ABILENE, TEXAS **Exhibit E-6**
Combining Statement of Nonmajor Enterprise Fund Cash Flows
Year Ended September 30, 2025

	2025		
	Transit	Stormwater	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 327,086	$ 3,749,088	$ 4,076,174
Payments to suppliers	(4,800,050)	(1,664,303)	(6,464,353)
Payments to employees	-	(1,530,699)	(1,530,699)
Net cash used by operating activities	(4,472,964)	554,086	(3,918,878)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in	2,119,650	-	2,119,650
Transfers out	(986,210)	(154,774)	(1,140,984)
Other noncapital financing receipts (payments)	43,230	38,448	81,678
Net cash provided (used) by noncapital financing activities	1,176,670	(116,326)	1,060,344
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(83,440)	-	(83,440)
Proceeds from capital grants	3,373,092	-	3,373,092
Net cash used by capital and related financing activities	3,289,652	-	3,289,652
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash withdrawn from pooled investments	-	180,054	180,054
Interest on investments	-	101,193	101,193
Net cash provided by investing activities	-	281,247	281,247
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(6,642)	719,007	712,365
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	7,142	1,573,890	1,581,032
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 500	$ 2,292,897	$ 2,293,397
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	$ (4,870,762)	$ 490,117	$ (4,380,645)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	402,494	-	402,494
Changes in assets, deferred outflows, and liabilities:			
(Increase) decrease in:			
Accounts receivable	(2,921)	154,068	151,147
Inventory	22,413	-	22,413
Deferred outflow of resources	-	118,536	118,536
Increase (decrease) in:			
Accounts payable	(24,188)	(77,624)	(101,812)
Accrued expenses	-	(6,826)	(6,826)
Compensated absences	-	4,491	4,491
Other postemployment benefits liability	-	(1,247)	(1,247)
Net pension liability	-	(152,939)	(152,939)
Deferred inflow of resources	-	25,510	25,510
Net cash provided (used) by operating activities	$ (4,472,964)	$ 554,086	$ (3,918,878)

Schedule of Operating Expenses for all Enterprise Funds
Year Ended September 30, 2025
With Comparative Totals for Year Ended September 30, 2024

	2025	2024
WATER AND SEWER:		
Water Utilities:		
Utility Special Services:		
Personnel services	$ 452,414	$ -
Other services and charges	10,793,744	10,994,758
	11,246,158	10,994,758
Water Administration:		
Personnel services	1,491,827	1,249,204
Supplies	58,877	21,328
Purchased services	1,280,599	1,048,958
Other services and charges	597,217	518,656
Depreciation	19,181	31,425
	3,447,701	2,869,571
Customer Service:		
Personnel services	1,327,325	1,031,548
Supplies	17,544	69,132
Purchased services	24,726	4,218
Other services and charges	1,007,100	1,051,432
	2,376,695	2,156,330
Water Production:		
Personnel services	675,302	625,520
Supplies	150,597	179,690
Purchased services	7,042,367	6,596,415
Other services and charges	848,909	791,391
Depreciation	1,576,553	1,511,420
	10,293,728	9,704,436
Water Treatment:		
Personnel services	1,819,730	1,879,729
Supplies	4,324,296	4,214,595
Purchased services	5,915	161
Other services and charges	942,397	931,280
Depreciation	3,041,775	3,030,336
	10,134,113	10,056,101
Water Distribution:		
Personnel services	4,080,176	3,906,348
Supplies	1,753,736	1,225,798
Purchased services	648,683	951,293
Other services and charges	1,258,812	1,505,648
Depreciation	4,476,189	3,954,556
	12,217,596	11,543,643
Wastewater:		
Personnel services	1,306,869	1,330,599
Supplies	187,699	152,925
Purchased services	78,248	209,512
Other services and charges	346,436	510,901
Depreciation	1,468,855	1,275,716
	3,388,107	3,479,653
Wastewater Treatment:		
Personnel services	1,488,490	1,406,753
Supplies	2,310,932	2,110,742
Purchased services	43,637	58,037
Other services and charges	1,263,216	1,161,614
Depreciation	3,015,969	3,016,079
	8,122,244	7,753,225

	2025	2024
WATER AND SEWER (CONT.):		
Environmental Lab:		
Personnel services	$ 1,389,659	$ 1,167,755
Supplies	166,816	178,658
Purchased services	77,970	124,704
Other services and charges	268,848	319,787
Depreciation	169,304	174,136
	2,072,597	1,965,040
Water Utility Capital Projects:		
Other services and charges	-	-
	-	-
Certification of Obligation Projects:		
Other services and charges	5,077	5,110
	5,077	5,110
Total Water and Sewer	63,304,016	60,527,867
AIRPORT:		
Personnel services	1,959,002	1,914,719
Supplies	212,534	241,242
Purchased services	155,626	162,653
Other services and charges	959,668	903,127
Depreciation	4,112,599	4,114,180
Total Airport	7,399,429	7,335,921
SOLID WASTE:		
Personnel services	5,865,685	5,108,951
Supplies	175,195	129,801
Purchased services	2,823,070	3,480,673
Other services and charges	6,814,676	7,037,964
Depreciation	325,641	287,517
Total Solid Waste	16,004,267	16,044,906
TRANSIT:		
Supplies	411,588	522,365
Purchased services	2,215,730	3,038,990
Other services and charges	2,170,957	2,515,093
Depreciation	402,494	511,693
Total Transit	5,200,769	6,588,141
STORMWATER:		
Personnel services	1,525,048	1,432,612
Supplies	91,667	200,672
Purchased services	53,817	75,463
Other services and charges	1,434,371	1,812,195
Total Stormwater	3,104,903	3,520,942
TOTAL OPERATING EXPENSES FOR ALL ENTERPRISE FUNDS	$ 95,013,384	$ 94,017,777

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Net Position
September 30, 2025

Exhibit E-8

	Fleet Services	Self-Insurance	Technology	Total Internal Service Funds
CURRENT ASSETS:				
Cash and cash equivalents	$ 9,002,139	$ 6,753,918	$ 1,576,264	$ 17,332,321
Investments	1,287,636	966,155	225,371	2,479,162
Accounts and lease receivable	-	22,090	-	22,090
Prepaid items	-	180,000	1,656	181,656
Inventories - materials and supplies	539,401	-	-	539,401
Total Current Assets	10,829,176	7,922,163	1,803,291	20,554,630
NON-CURRENT ASSETS:				
Capital and right-to-use assets:				
Construction in progress	-	-	99,911	99,911
Machinery and equipment	54,825,278	-	17,682	54,842,960
Lease asset	1,285,849	-	387,641	1,673,490
Subscription asset	-	-	9,345,549	9,345,549
Accumulated depreciation and amortization	(30,857,611)	-	(5,246,374)	(36,103,985)
Net Capital Assets	25,253,516	-	4,604,409	29,857,925
Total Non-Current Assets	25,253,516	-	4,604,409	29,857,925
TOTAL ASSETS	36,082,692	7,922,163	6,407,700	50,412,555
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred outflows of resources	179,626	-	-	179,626
CURRENT LIABILITIES:				
Accounts payable	123,696	173,843	81,237	378,776
Accrued expenses	55,996	13,598	-	69,594
Compensated absences - current	30,374	1,964	-	32,338
Accrued interest	7,110	-	130,764	137,874
Lease liability	291,649	-	76,475	368,124
Subscription liability	-	-	1,492,985	1,492,985
Estimated liability claims	-	919,269	-	919,269
Estimated health claims	-	1,099,146	-	1,099,146
Total Current Liabilities	508,825	2,207,820	1,781,461	4,498,106
NON-CURRENT LIABILITIES:				
Compensated absenses payable	89,386	55,778	-	145,164
Estimated liability claims	-	2,145,088	-	2,145,088
Lease liability	924,260	-	73,235	997,495
Subscription liability	-	-	1,456,256	1,456,256
Other postemployment benefits liability	93,643	-	-	93,643
Net pension liability	329,884	-	-	329,884
Total Non-Current Liabilities	1,437,173	2,200,866	1,529,491	5,167,530
TOTAL LIABILITIES	1,945,998	4,408,686	3,310,952	9,665,636
DEFERRED INFLOWS OF RESOURCES:				
Deferred inflows of resources	106,911	-	-	106,911
NET POSITION:				
Net investment in capital assets	24,037,607	-	1,505,458	25,543,065
Unrestricted	10,171,802	3,513,477	1,591,290	15,276,569
TOTAL NET POSITION	$ 34,209,409	$ 3,513,477	$ 3,096,748	$ 40,819,634

CITY OF ABILENE, TEXAS
Internal Service Funds
Combining Statement of Revenues,
Expenses, and Changes in Net Position
Year Ended September 30, 2025

Exhibit E-9

	Fleet Services	Self-Insurance	Technology	Total Internal Service Funds
OPERATING REVENUES:				
Charges for services	$ 10,315,771	$ 16,039,664	$ 6,691,243	$ 33,046,678
Total Operating Revenues	10,315,771	16,039,664	6,691,243	33,046,678
OPERATING EXPENSES:				
Personnel services	2,133,103	559,956	-	2,693,059
Supplies	3,952,021	27,461	397,901	4,377,383
Purchased services	737,756	153,576	2,451,729	3,343,061
Other services and charges	375,205	17,810,676	983,048	19,168,929
Depreciation	2,628,626	-	2,755,489	5,384,115
Total Operating Expenses	9,826,711	18,551,669	6,588,167	34,966,547
OPERATING INCOME (LOSS)	489,060	(2,512,005)	103,076	(1,919,869)
NON-OPERATING REVENUES (EXPENSES):				
Investment earnings	504,016	334,015	29,342	867,373
Rents and royalties	91	-	-	91
Net gain (loss) on disposal of assets	(9,174)	-	-	(9,174)
Interest expense and fees	(21,541)	-	(147,802)	(169,343)
Insurance recovery	311,010	-	-	311,010
Miscellaneous revenue	48,483	491,919	955	541,357
Total Non-Operating Revenues (Expenses)	832,885	825,934	(117,505)	1,541,314
INCOME (LOSS) BEFORE TRANSFERS	1,321,945	(1,686,071)	(14,429)	(378,555)
CONTRIBUTIONS AND TRANSFERS:				
Transfers in	771,178	200,000	260,144	1,231,322
Transfers out	(352,039)	(57,200)	-	(409,239)
Net Contributions and Transfers	419,139	142,800	260,144	822,083
CHANGE IN NET POSITION	1,741,084	(1,543,271)	245,715	443,528
NET POSITION, BEGINNING OF YEAR	32,468,325	5,056,748	2,851,033	40,376,106
NET POSITION, END OF YEAR	$ 34,209,409	$ 3,513,477	$ 3,096,748	$ 40,819,634

CITY OF ABILENE, TEXAS **Exhibit E-10**
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2025

	Fleet Services	Self-Insurance	Technology	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from interfund services provided	$ 10,316,770	$ 16,046,169	$ 6,691,243	$ 33,054,182
Payments to suppliers	(5,613,923)	(4,170,508)	(3,993,155)	(13,777,586)
Payments to employees	(2,101,754)	(520,436)	-	(2,622,190)
Payments for loss claims	-	(13,426,315)	-	(13,426,315)
Net cash provided (used) by operating activities	2,601,093	(2,071,090)	2,698,088	3,228,091
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in	1,010,381	200,000	260,144	1,470,525
Transfers out	(301,773)	(57,200)	-	(358,973)
Other noncapital financing receipts (payments)	48,574	491,919	955	541,448
Net cash provided by noncapital financing activities	757,182	634,719	261,099	1,653,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Pincipal paid	(69,939)	-	(2,127,002)	(2,196,941)
Interest expense	-	-	(147,802)	(147,802)
Acquisition and construction of capital assets	(6,208,758)	-	(108,192)	(6,316,950)
Proceeds from sale of equipment	534,023	-	-	534,023
Net cash used by capital and related financing activities	(5,744,674)	-	(2,382,996)	(8,127,670)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Cash from (paid to) pooled investments	1,683,128	1,187,090	66,557	2,936,775
Interest on investments	504,016	334,015	29,342	867,373
Net cash provided by investing activities	2,187,144	1,521,105	95,899	3,804,148
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(199,255)	84,734	672,090	557,569
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	9,201,394	6,669,184	904,174	16,774,752
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 9,002,139	$ 6,753,918	$ 1,576,264	$ 17,332,321
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income (loss)	$ 489,060	$ (2,512,005)	$ 103,076	$ (1,919,869)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	2,628,626	-	2,755,489	5,384,115
Changes in assets, deferred outflows, liabilities and deferred inflows:				
(Increase) decrease in:				
Accounts receivable	1,000	6,505	-	7,505
Prepaid items	-	-	12,144	12,144
Inventory	(103,443)	-	-	(103,443)
Deferred outflow of resources	188,390	-	-	188,390
Increase (decrease) in:				
Accounts payable	(461,825)	(29,367)	(223,945)	(715,137)
Accrued expense	16,327	2,023	51,324	69,674
Compensated absences	39,640	39,520	-	79,160
Estimated liability claims	-	(77,073)	-	(77,073)
Estimated health claims	-	499,307	-	499,307
Other postemployment benefits liability	(1,637)	-	-	(1,637)
Net pension liability	(232,521)	-	-	(232,521)
Deferred inflow of resources	37,476	-	-	37,476
Net cash provided (used) by operating activities	$ 2,601,093	$ (2,071,090)	$ 2,698,088	$ 3,228,091
NONCASH TRANSACTIONS:				
Capital lease and subscription issuance	-	-	3,023,595	3,023,595

CITY OF
ABILENE
TEXAS

FIDUCIARY FUNDS

CITY OF
ABILENE
TEXAS

CITY OF ABILENE, TEXAS **Exhibit F-1**
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2025

	9-1-1 Emergency Communication District	Abilene Taylor County Events Venue DIstrict	Total 2025
ASSETS			
Cash and cash equivalents	$ 4,565,345	$ 218,088	$ 4,783,433
Pooled investments	652,976	-	652,976
Accounts receivable	251,560	212,511	464,071
TOTAL ASSETS	5,469,881	430,599	5,900,480
LIABILITIES			
Accounts payable	432,903	378,323	811,226
Unearned revenues	946,072	-	946,072
TOTAL LIABILITIES	1,378,975	378,323	1,757,298
NET POSITION			
Restricted for:			
Other organizations and governments	4,090,906	52,276	4,143,182
TOTAL NET POSITION	$ 4,090,906	$ 52,276	$ 4,143,182

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

CITY OF ABILENE, TEXAS **Exhibit F-2**
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
Year Ended September 30, 2025

	9-1-1 Emergency Communication District	Abilene Taylor County Events Venue DIstrict	Total 2025
ADDITIONS			
Investment earnings net of change in fair value of investments	$ 221,416	$ 3,183	$ 224,599
Hotel occupancy tax	-	1,844,170	1,844,170
Fees collected for other governments	3,378,703	-	3,378,703
Total additions	3,600,119	1,847,353	5,447,472
DEDUCTIONS			
Administrative expenses	3,295,168	34,727	3,329,895
Tax collections disbursed to other organizations	-	1,570,580	1,570,580
Other disbursements	-	252,054	252,054
Total deductions	3,295,168	1,857,361	5,152,529
Change in net position	304,951	(10,008)	294,943
Net position, beginning of year	3,785,955	62,284	3,848,239
Net position, end of year	$ 4,090,906	$ 52,276	$ 4,143,182

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

OTHER SCHEDULES

CITY OF ABILENE TEXAS

CITY OF
ABILENE
TEXAS

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, 2025

	Date of Issue*	Interest Rate - % Coupon	True Interest Cost
General Obligation - 2007	08-01-07	5.50, 4.60, 4.70, 4.80, 5.00	5.0467
General Obligation - 2015 Refunding	08-15-15	3.00, 4.00, 5.00	3.3500
General Obligation - 2015	08-15-15	3.00, 4.00, 5.00	3.3500
General Obligation - 2016 Refunding	09-01-16	2.00, 3.00, 3.50, 4.00	2.4131
General Obligation - 2016	09-01-16	2.00, 3.00, 3.50, 4.00	2.4131
General Obligation - 2017	07-01-17	4.00, 5.00	3.2167
General Obligation - 2017 Refunding	12-01-17	2.00, 4.00, 5.00	2.0893
General Obligation - 2018	07-01-18	3.00, 4.00, 5.00	3.4000
General Obligation - 2019	12-01-19	4.00, 5.00	2.7656
General Obligation - 2020 Refunding	07-15-20	.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	05-01-23	4.00, 5.00	3.7480
General Obligation - 2024	03-01-24	4.00, 5.00	3.7410
Total General Obligation Bonds			
Certificates of Obligation - 2015 Series	08-15-15	2.00, 3.00, 3.625, 3.375	3.4000
Certificates of Obligation - 2016 Series	09-01-16	2.00, 2.25, 2.50, 3.00	2.1100
Certificates of Obligation - 2017 Series	07-01-17	2.50, 4.00, 5.00	3.2165
Certificates of Obligation - 2018A Series	07-01-18	3.00, 4.00, 5.00	3.4719
Certificates of Obligation - 2018B Series	07-01-18	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	09-23-21	4.00	2.5809
Certificates of Obligation - 2023 Series	05-01-23	4.00, 5.00	3.7000
Certificates of Obligation - 2023 Series	11-25-24	4.00, 5.00	3.9679
Certificates of Obligation - 2025 Series	06-12-25	5.00	5.0000
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 Prior Years	Bonds Matured Year Ended 9-30-25	Interest Paid Year Ended 9-30-25	Bond Principal Payable 9-30-25
2-15-27/17	$ 1,070,000	$ 970,000	$ 50,000	$ 6,250	$ 100,000
2-15-27/25	13,820,000	13,515,000	580,000	20,768	305,000
2-15-28/25	21,115,000	18,885,000	1,015,000	95,157	2,230,000
2-15-29/25	13,895,000	10,635,000	905,000	148,500	3,260,000
2-15-36/25	25,765,000	9,285,000	1,175,000	666,600	16,480,000
2-15-37/26	13,660,000	3,935,000	575,000	500,625	9,725,000
2-15-26	830,000	755,000	75,000	4,875	75,000
2-15-38/28	4,880,000	1,245,000	205,000	161,875	3,635,000
2-15-40/29	7,315,000	1,085,000	285,000	269,275	6,230,000
2-15-35/31	13,255,000	1,090,000	235,000	225,859	12,165,000
2-15-43/33	7,320,000	380,000	235,000	348,875	6,940,000
2-15-44/34	39,390,000	420,000	420,000	2,700,071	38,970,000
	162,315,000	62,200,000	5,755,000	5,148,730	100,115,000
2-15-35/25	1,955,000	995,000	100,000	34,712	960,000
2-15-31/25	2,000,000	1,210,000	135,000	19,775	790,000
2-15-37/26	7,830,000	2,275,000	330,000	286,000	5,555,000
2-15-39/28	10,215,000	2,325,000	415,000	338,525	7,890,000
2-15-39/28	1,615,000	365,000	65,000	50,975	1,250,000
2-15-40/29	10,745,000	2,185,000	550,000	381,150	8,560,000
2-15-41/30	19,900,000	2,175,000	760,000	747,500	17,725,000
2-15-38/26	6,000,000	505,000	270,000	225,200	5,495,000
2-15-43/33	7,255,000	390,000	235,000	315,725	6,865,000
2-15-44/34	8,025,000	-	-	225,208	8,025,000
2-15-45/35	10,155,000	-	-	-	10,155,000
	85,695,000	12,425,000	2,860,000	2,624,770	73,270,000
	$ 248,010,000	$ 74,625,000	$ 8,615,000	$ 7,773,500	$ 173,385,000

CITY OF
ABILENE
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STATISTICAL SECTION

CITY OF
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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 159

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity 172

These schedules contain information to help the reader assess the government's most significant local revenue sources, sales, and property tax.

Debt Capacity 183

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.

Demographic and Economic Information 187

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information 190

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.

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, 2025
(Accrual basis of accounting)

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

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

(1) The City implemented GASB Statement No. 75 in FY 2018. The amounts for prior fiscal years have not been restated for the effects of this Statement.

(2) The City implemented GASB Statement No. 87 in FY 2022. Additionally, the Airport was moved from governmental activites to business-type activites. Previous years have not been restated for this change in reporting entity.

Fiscal Year				
2021	2022 (2)	2023	2024	2025
$ 217,431,274	$ 161,966,603	$ 194,078,213	$ 215,482,469	$ 228,263,693
9,686,492	15,802,878	9,536,520	13,342,743	14,420,563
6,522,958	3,006,865	2,493,427	(11,188,628)	7,719,260
$ 233,640,724	$ 180,776,346	$ 206,108,160	$ 217,636,584	$ 250,403,516
$ 185,339,597	$ 268,634,356	$ 284,393,972	$ 300,230,338	$ 309,839,432
1,733,771	6,791,803	4,762,759	5,552,547	3,940,360
49,845,509	58,264,540	64,386,802	64,954,965	81,173,716
$ 236,918,877	$ 333,690,699	$ 353,543,533	$ 370,737,850	$ 394,953,508
$ 402,770,871	$ 430,600,959	$ 478,472,185	$ 515,712,807	$ 538,103,125
11,420,263	22,594,681	14,299,279	18,895,290	18,360,923
56,368,467	61,271,405	66,880,229	53,766,337	88,892,976
$ 470,559,601	$ 514,467,045	$ 559,651,693	$ 588,374,434	$ 645,357,024

CITY OF ABILENE, TEXAS
Changes in Net Position
Last Ten Fiscal Years
September 30, 2025
(Accrual basis of accounting)

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

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

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

(2) Effective FY 2022, Airport was moved out of Transportation Services and is now classified as a business-type activity.

CITY OF ABILENE, TEXAS
Changes in Net Position
Last Ten Fiscal Years
September 30, 2025
(Accrual basis of accounting)

Fiscal Year				
2021	2022 (1)	2023	2024	2025
$ -	$ 19,661,804	$ 25,823,799	$ 32,282,070	$ 31,923,732
-	18,751,594	22,179,027	22,796,866	24,812,464
-	67,969,394	78,442,439	78,274,727	82,510,503
9,051,904	-	-	-	-
1,439,514	-	-	-	-
5,589,374	-	-	-	-
5,344,095	-	-	-	-
-	-	-	-	-
13,918,734	-	-	-	-
1,577,770	-	-	-	-
31,699,772	-	-	-	-
26,366,178	-	-	-	-
7,511,017	-	-	-	-
3,187,316	-	-	-	-
12,922,675	17,738,429	20,687,166	26,946,947	20,659,534
5,155,086	-	-	-	-
3,115,359	-	-	-	-
4,646,940	4,658,315	5,374,833	7,540,756	6,577,605
131,525,734	128,779,536	152,507,264	167,841,366	166,483,838
53,455,705	57,537,756	65,097,061	66,773,451	69,874,169
-	6,559,830	7,256,881	7,307,493	7,427,030
12,904,802	13,999,448	14,585,431	15,310,820	16,587,589
7,342,112	8,138,161	9,147,475	9,897,961	8,429,371
73,702,619	86,235,195	96,086,848	99,289,725	102,318,159
$ 205,228,353	$ 215,014,731	$ 248,594,112	$ 267,131,091	$ 268,801,997
$ -	$ 2,207,421	$ 1,892,383	$ 587,304	$ 309,170
-	7,556,867	8,993,334	8,930,067	9,138,258
-	1,704,329	1,656,781	1,993,605	2,000,172
689,423	-	-	-	-
990,330	-	-	-	-
1,786,822	-	-	-	-
5,490,445	-	-	-	-
1,428,933	-	-	-	-
111,915	-	-	-	-
1,878,706	-	-	-	-
6,958	-	-	-	-
798,193	1,016,917	581,744	828,220	628,633
472,085	-	-	-	-
25,591,156	10,190,947	14,525,441	7,583,868	8,164,362
14,227,433	8,372,371	10,717,969	9,747,716	8,946,040
53,472,399	31,048,852	38,367,652	29,670,780	29,186,635
59,246,722	67,108,468	69,915,427	72,365,393	79,936,211
-	1,821,956	1,935,632	3,320,451	3,600,411
16,605,893	18,355,596	18,743,100	20,360,590	21,972,039
3,193,064	3,459,387	3,663,902	4,080,120	3,957,747
3,476,164	4,511,779	4,792,346	3,726,659	3,237,550
9,928,666	6,538,471	11,927,771	10,123,285	12,580,820
92,450,509	101,795,657	110,978,178	113,976,498	125,284,778
$ 145,922,908	$ 132,844,509	$ 149,345,830	$ 143,647,278	$ 154,471,413
$ (78,053,335)	$ (97,730,684)	$ (114,139,612)	$ (138,170,586)	$ (137,297,203)
18,747,890	15,560,462	14,891,330	14,686,773	22,966,619
$ (59,305,445)	$ (82,170,222)	$ (99,248,282)	$ (123,483,813)	$ (114,330,584)

CITY OF ABILENE, TEXAS
Changes in Net Position
Last Ten Fiscal Years
September 30, 2025
(Accrual basis of accounting)

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

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

Fiscal Year				
2021	2022	2023	2024	2025
$ 53,045,707	$ 55,200,299	$ 60,157,737	$ 65,035,859	$ 71,037,641
39,550,277	43,831,533	46,429,325	42,685,789	59,673,048
7,784,238	9,651,220	10,192,119	10,509,831	10,471,905
3,889,073	4,480,435	4,933,150	4,856,398	6,929,154
3,518,307	3,892,109	3,847,689	4,319,238	4,456,250
62,940	763,172	6,428,228	8,748,738	8,394,196
10,009	1,470	3,960	32,771	73,313
5,957,091	6,253,284	7,149,958	10,580,690	6,610,223
1,889,637	(391,142)	329,260	2,929,696	2,418,405
115,707,279	123,682,380	139,471,426	149,699,010	170,064,135
37,505	408,225	3,508,403	3,818,488	3,282,092
386,519	337,124	608,388	1,093,283	95,806
442,388	1,258,795	1,173,973	525,469	289,546
(1,889,637)	391,142	(329,260)	(2,929,696)	(2,418,405)
(1,023,225)	2,395,286	4,961,504	2,507,544	1,249,039
$ 114,684,054	$ 126,077,666	$ 144,432,930	$ 152,206,554	$ 171,313,174
$ 37,653,944	$ 25,951,696	$ 25,331,814	$ 11,528,424	$ 32,766,932
17,724,665	17,955,748	19,852,834	17,194,317	24,215,658
$ 55,378,609	$ 43,907,444	$ 45,184,648	$ 28,722,741	$ 56,982,590

CITY OF
ABILENE
TEXAS

CITY OF ABILENE, TEXAS
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
September 30, 2025
(Accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Occupancy Tax	Other Tax	Total
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
2025	71,037,641	59,673,048	10,471,905	6,929,154	4,456,250	152,567,998

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, 2025
(Modified accrual basis of accounting)

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
General Fund				
Non-spendable items				
Inventory	$ 5,144	$ 4,071	$ 2,961	$ 4,913
Prepaid items	26,836	32,131	27,456	27,033
Assigned to:				
27th Payroll	2,364,876	-	-	-
Other purposes	606,609	748,373	669,747	706,692
Unassigned (deficit)	23,455,297	26,146,953	27,527,872	30,843,631
Total General Fund	$ 26,458,762	$ 26,931,528	$ 28,228,036	$ 31,582,269
All other governmental funds				
Non-spendable items				
Prepaid items	$ 5,249	$ 7,859	$ 6,863	$ 1,813
Restricted for:				
Debt service	1,688,525	1,841,779	1,766,526	1,692,830
Capital projects	46,782,627	46,777,906	48,703,189	26,216,250
Other purposes	3,318,044	3,813,917	4,306,782	3,734,473
Committed to:				
Other purposes	-	-	-	3,457,359
Assigned to:				
Debt service	-	-	-	-
Capital projects	10,519,288	10,029,756	13,491,475	15,239,122
Unassigned (deficit)	(51,784)	(31,177)	(1,183)	-
Total all other governmental funds	$ 62,261,949	$ 62,440,040	$ 68,273,652	$ 50,341,847

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

Fiscal Year						
2020	2021	2022	2023	2024	2025
$ 4,630	$ 3,869	$ 4,293	$ 3,977	$ 3,087	$ 2,846
18,297	486,682	36,780	146,246	153,292	172,543
-	-	-	-	-	-
436,894	532,400	684,169	-	-	-
33,996,468	34,960,629	40,135,033	46,000,421	39,769,355	46,994,628
$ 34,456,289	$ 35,983,580	$ 40,860,275	$ 46,150,644	$ 39,925,734	$ 47,170,017
$ 2,386	$ 7,140	$ 38,624	$ 94,754	$ 449	$ -
2,706,988	3,086,109	3,150,358	3,034,402	3,147,197	3,184,698
24,863,591	20,789,895	30,899,544	38,272,397	73,636,382	66,927,751
3,862,385	4,188,611	4,227,789	6,500,326	10,172,033	11,235,865
2,649,259	4,215,194	4,005,885	7,219,130	4,591,374	2,245,766
-	-	-	-	-	-
15,374,778	40,782,736	35,962,383	24,828,301	24,626,739	34,997,063
-	(4,784)	(3,188)	-	-	-
$ 49,459,387	$ 73,064,901	$ 78,281,395	$ 79,949,310	$ 116,174,174	$ 118,591,143

CITY OF ABILENE, TEXAS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
September 30, 2025
(Modified accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Taxes	$ 82,667,603	$ 87,423,676	$ 95,374,313	$ 98,592,152
Licenses and permits	1,531,658	1,432,909	1,518,757	1,701,347
Fines and forfeitures	1,588,698	1,628,834	2,110,492	1,542,100
Charges for services	4,814,612	5,130,807	5,231,952	9,839,072
Intergovernmental revenues	17,469,624	9,145,441	4,837,477	4,870,401
Assessments/passenger facility charge (2)	576,404	577,054	570,035	583,381
Interest and miscellaneous	11,652,087	9,675,450	9,782,892	12,637,003
Total revenues	120,300,686	115,014,171	119,425,918	129,765,456
Expenditures				
General Services and Administration	-	-	-	-
Infrastructure and Development	-	-	-	-
Public Safety	-	-	-	-
General Government	2,937,786	4,998,935	5,371,937	6,838,358
Human Resources	2,954,916	3,093,545	1,609,724	1,647,939
Finance	12,855,913	9,115,669	8,011,232	8,669,605
Planning and Development Services	3,485,817	3,453,307	3,233,864	3,257,902
Economic Development	49,999	-	-	-
Public Works	6,409,909	6,818,987	7,656,610	7,650,285
Information Technology	-	1,385,754	3,270,675	3,051,833
Police	26,534,539	28,288,554	29,018,057	29,549,229
Fire	18,815,536	19,268,096	20,040,532	20,874,757
Transportation Services	1,959,062	1,941,925	2,135,301	2,177,771
Library	-	-	-	-
Community Services	17,683,990	16,142,587	12,190,480	13,033,800
Health	-	-	4,414,599	4,423,530
General Services	-	-	-	-
Debt Service:				
Principal	7,540,000	8,420,000	8,573,072	8,862,598
Interest	2,730,037	3,236,050	4,206,104	4,534,913
Fees and other charges	658,426	489,812	515,813	212,880
Capital projects	29,013,286	33,370,279	23,073,240	31,820,863
Total expenditures	133,629,216	140,023,500	133,321,240	146,606,263
Excess (deficit) of revenues over expenditures	(13,328,530)	(25,009,329)	(13,895,322)	(16,840,807)
Other Financing Sources (Uses)				
Issuance of debt	27,765,000	21,754,445	16,750,000	-
Bond premium	4,926,398	3,539,471	1,393,039	-
Issuance of refunding bonds	13,895,000	-	830,000	-
Issuance of debt for other obligations	-	-	-	-
Issuance of debt for lease financing	-	-	-	-
Issuance of debt for subscription financing	-	-	-	-
Payments to refunded bond escrow agent	(15,666,632)	-	(919,078)	-
Proceeds from sale of assets	-	835,612	100,669	315,918
Transfers in	7,933,838	8,873,563	14,280,581	17,428,697
Transfers out	(8,202,655)	(9,342,905)	(11,409,769)	(15,481,380)
Total other financing sources (uses)	30,650,949	25,660,186	21,025,442	2,263,235
Net change in fund balances	$ 17,322,419	$ 650,857	$ 7,130,120	$ (14,577,572)
Debt service as a percentage of noncapital expenditures	9.8%	10.9%	11.6%	11.7%

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

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

(2) Effecitive 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	2025
$ 101,476,524	$ 107,778,039	$ 117,002,891	$ 125,189,026	$ 128,480,735	$ 150,972,433
1,868,760	2,079,970	2,222,567	1,903,127	1,808,488	1,972,025
1,459,321	1,324,755	1,208,445	1,424,654	1,170,282	781,665
8,553,760	9,933,869	9,078,959	9,542,113	9,272,590	9,221,732
8,080,007	25,650,740	9,902,325	15,489,464	8,685,591	8,412,777
450,996	464,641	-	-	-	-
10,901,938	20,413,069	12,552,974	19,798,731	22,764,441	24,349,498
132,791,306	167,645,083	151,968,161	173,347,115	172,182,127	195,710,130
-	-	19,596,856	25,108,216	29,464,122	26,706,309
-	-	13,158,436	14,705,533	14,483,031	15,554,959
-	-	66,361,084	68,984,934	73,488,656	78,215,954
8,172,377	9,124,511	-	-	-	-
1,810,082	1,922,493	-	-	-	-
9,465,481	5,699,705	-	-	-	-
3,914,436	5,527,472	-	-	-	-
-	-	-	-	-	-
8,070,472	8,065,438	-	-	-	-
2,175,621	1,768,797	-	-	-	-
30,877,892	32,500,220	-	-	-	-
22,739,699	23,587,499	-	-	-	-
2,222,210	3,590,828	-	-	-	-
-	2,944,794	-	-	-	-
12,220,485	11,750,842	18,075,472	17,900,145	24,464,186	17,863,913
5,005,079	5,513,303	-	-	-	-
-	2,783,815	-	-	-	-
8,023,776	7,740,000	8,188,829	8,834,351	8,590,050	9,578,628
3,912,708	4,933,245	5,030,948	4,873,271	5,401,278	7,908,664
504,365	559,318	483,571	522,204	657,717	602,640
35,456,880	22,296,697	34,518,770	42,570,993	30,828,592	43,924,440
154,571,563	150,308,977	165,413,966	183,499,647	187,377,632	200,355,507
(21,780,257)	17,336,106	(13,445,805)	(10,152,532)	(15,195,505)	(4,645,377)
18,060,000	6,000,000	19,900,000	15,271,685	39,390,000	18,180,000
2,704,636	777,282	3,870,370	1,341,068	4,036,932	1,258,287
13,255,000	-	-	-	-	-
-	-	-	-	-	1,017,660
-	-	1,626,064	40,737	-	-
-	-	-	1,932,889	134,171	273,804
(13,387,316)	-	-	-	-	-
16,900	1,379,745	1,470	3,960	67,856	143,900
31,185,925	41,686,813	29,422,873	31,773,581	44,402,891	37,880,679
(28,063,328)	(42,047,141)	(28,357,719)	(33,253,104)	(42,836,391)	(36,284,357)
23,771,817	7,796,699	26,463,058	17,110,816	45,195,459	22,469,973
$ 1,991,560	$ 25,132,805	$ 13,017,253	$ 6,958,284	$ 29,999,954	$ 17,824,596
10.0%	9.9%	10.1%	9.7%	8.9%	11.2%

CITY OF
ABILENE
TEXAS

CITY OF ABILENE, TEXAS
General Government Tax Revenues By Source
Last Ten Fiscal Years
September 30, 2025
(Modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales and Use Tax	Franchise Tax	Occupancy Tax	Other Tax	Total
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
2025	71,037,641	59,673,048	10,471,905	6,929,154	2,860,685	150,972,433

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, 2025

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Agriculture/Forestry/Fishing/Hunting	$ 446,321	$ 338,069	$ 1,105,332	$ 471,698
Mining/Quarrying/Oil & gas extraction	34,133,400	41,075,136	60,057,935	64,740,128
Construction	61,116,154	67,102,690	74,957,791	77,472,585
Manufacturing	48,990,323	58,821,243	57,551,352	49,963,168
Transportation/Warehouse/Information/Utilities	82,721,138	83,232,717	119,164,464	104,939,578
Wholesale trade	140,507,422	133,017,264	162,918,314	190,787,723
Retail trade/Arts/Entertainment/Rec/Accomodation/Food Svcs	1,350,094,476	1,333,830,063	1,648,806,148	1,664,993,396
Finance/Insurance/Real estate	39,913,549	37,030,432	36,791,290	33,924,626
Professional/Technical/Other Services	108,702,259	115,453,108	130,359,613	141,646,598
Health care/Social assistance	6,611,339	6,059,792	6,575,182	6,834,418
Public administration	13,639,997	13,945,741	14,333,151	15,731,001
Educational services	6,226,605	6,390,285	6,335,528	6,474,348
	$ 1,893,102,983	$ 1,896,296,540	$ 2,318,956,100	$ 2,357,979,267

Source: Texas State Comptroller of Public Accounts

(1) Prior year figures are restated to reflect actual taxable sales.

Fiscal Year						
2020	2021	2022	2023	2024	2025
$ 435,286	$ 306,882	$ 538,162	$ 444,788	$ 411,551	$ 1,344,824
53,796,761	41,222,966	61,360,103	74,961,446	37,724,349	37,552,837
75,038,186	78,605,989	97,448,148	200,565,685	104,654,801	117,296,401
46,008,298	76,668,629	138,533,679	192,085,498	208,767,949	113,901,200
104,756,521	82,743,961	97,100,918	81,156,116	89,425,997	84,166,666
175,877,128	172,816,470	219,778,972	264,899,788	256,410,259	250,623,122
1,761,058,995	1,975,803,225	2,075,699,794	2,018,546,458	1,814,448,760	1,923,354,046
34,122,491	33,591,540	36,551,868	43,545,734	51,537,965	151,270,079
137,260,595	146,813,141	165,370,246	188,352,333	198,086,364	217,728,120
4,793,978	3,893,056	4,039,347	4,568,014	4,424,322	5,145,167
16,425,895	17,035,961	18,699,355	19,099,815	20,135,574	23,404,067
6,078,333	7,183,313	6,981,608	7,062,675	7,624,974	9,695,783
$ 2,415,652,467	$ 2,636,685,133	$ 2,922,102,200	$ 3,095,288,350	$ 2,793,652,865	$ 2,935,482,312

CITY OF ABILENE, TEXAS
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
September 30, 2025

Fiscal Year	Real Property	Personal Property	Mineral Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value
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
2025	13,595,905,275	1,387,122,883	15,377,518	5,231,212,229	9,767,193,447

Source: Taylor County Central Appraisal District City Report of Property Value

(1) 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
$ 0.7140	$ 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%
0.7607	9,850,831,830	99.15%

CITY OF ABILENE, TEXAS
Property Tax Rates Direct and Overlapping Governments
Last Ten Fiscal Years
September 30, 2025

Fiscal Year	City of Abilene			Overlapping Rates		Total Direct and Overlapping Rates
	Operating	Debt Service	Total City	Taylor County	Abilene Independent School District	
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
2025	0.5951	0.1656	0.7607	0.5486	0.9924	2.3017

Source: Taylor County Central Appraisal District

(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, 2025 and 2016

	2025			2016		
Taxpayer	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (2)	Rank	Percentage of Total Taxable Assessed Value
Abilene DC1, LLC	$ 236,449,383	1	2.21%			
Lancium Abilene, LLC	198,908,864	2	1.86%			
AEP Texas, Inc	161,674,260	3	1.51%	42,557,644	2	0.79%
Great Lakes Cheese Co, Inc.	100,563,433	4	0.94%			
Atmos Energy/Mid-Tex Distribution	64,795,296	5	0.60%			
Great Lakes Cheese Co, Inc	48,358,519	6	0.45%			
Fehr Food, Inc	32,640,757	7	0.30%			
The Lofts at Allen Ridge, LLC	31,911,000	8	0.30%			
Lowe's Home Centers, Inc	31,194,344	9	0.29%	26,367,624	6	0.49%
Reserve at Abilene	29,822,000	10	0.28%	18,003,000	10	0.34%
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%
Wal-Mart Stores East, Inc.				27,142,169	5	0.51%
Coca-Cola Refreshments USA, Inc.				22,282,636	7	0.42%
Zoltek Properties, Inc.				20,326,038	8	0.38%
Eagle Aviation Services, Inc.				19,512,834	9	0.36%
TOTAL	$ 936,317,856		8.74%	$ 292,830,650		5.47%

Source: Taylor County Central Appraisal District

(1) Based on 2025 taxable assessed values.

(2) Based on 2016 taxable assessed values.

CITY OF
ABILENE
TEXAS

CITY OF ABILENE, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years
September 30, 2025

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	Amount	Percentage of Levy
2016	$ 39,572,135	$ 38,937,129	98.40%	$ 466,659	$ 39,403,788	99.57%
2017	42,686,671	42,012,799	98.42%	473,708	42,486,507	99.53%
2018	46,053,774	45,339,179	98.45%	503,835	45,843,014	99.54%
2019	47,767,944	46,975,439	98.34%	503,792	47,479,231	99.40%
2020	50,887,413	49,954,341	98.17%	563,969	50,518,310	99.27%
2021	52,619,993	52,079,645	98.97%	468,715	52,548,360	99.86%
2022	54,934,316	54,275,039	98.80%	560,952	54,835,991	99.82%
2023	59,686,344	58,898,272	98.68%	652,729	59,551,001	99.77%
2024	64,644,959	63,579,626	98.35%	766,428	64,346,054	99.54%
2025	70,644,447	69,518,211	98.41%	-	69,518,211	98.41%

Source: Taylor County Central Appraisal District

CITY OF ABILENE, TEXAS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
September 30, 2025

	Fiscal Year				
	2016	**2017**	**2018**	**2019**	**2020**
Governmental activities					
General obligation bonds	$ 88,057,578	$ 97,158,759	$ 95,985,716	$ 88,056,477	$ 90,738,971
Certificates of obligations	10,465,045	17,392,601	27,377,537	25,905,448	36,651,763
Contractual obligations	-	264,445	191,373	273,776	-
State obligation	-	-	-	-	-
Direct borrowing	-	-	-	-	-
Lease liability	-	-	-	-	-
Subscription liability	-	-	-	-	-
Total governmental activities	98,522,623	114,815,805	123,554,626	114,235,701	127,390,734
Business-type activities					
Water and Sewer obligations					
General obligation bonds	$ 22,441,227	$ 19,332,797	$ 49,245,607	$ 46,571,680	$ 177,164,862
Certificates of obligations	204,536,481	211,408,249	174,431,897	186,102,616	62,975,764
Total business-type activities	226,977,708	230,741,046	223,677,504	232,674,296	240,140,626
Total primary government	$ 325,500,331	$ 345,556,851	$ 347,232,130	$ 346,909,997	$ 367,531,360
Percentage of personal income (3)	12.59%	13.13%	12.45%	11.87%	12.14%
Outstanding debt per capita (3)	$ 2,681	$ 2,839	$ 2,841	$ 2,820	$ 2,978

(1) Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(2) Outstanding balances of general obligation bonds and certificates of obligation include bond premiums and discounts.

(3) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Fiscal Year				
2021	2022	2023	2024	2025
$ 83,922,298	$ 77,211,784	$ 78,927,014	$ 116,353,718	$ 109,701,916
41,645,280	63,077,645	68,212,878	65,099,670	81,195,112
-	-	-	-	-
-	-	-	2,018,467	1,345,654
-	-	549,350	418,637	1,137,059
-	1,611,432	1,468,997	1,090,680	2,040,700
-	-	2,436,964	4,462,827	3,943,314
125,567,578	141,900,861	151,595,203	189,443,999	199,363,755
$ 173,185,722	$ 170,756,582	$ 166,373,528	$ 160,130,470	$ 152,029,974
55,831,350	72,320,387	65,644,374	60,503,978	73,565,211
229,017,072	243,076,969	232,017,902	220,634,448	225,595,185
$ 354,584,650	$ 384,977,830	$ 383,613,105	$ 410,078,447	$ 424,958,940
11.55%	11.24%	10.29%	10.19%	10.40%
$ 2,833	$ 3,078	$ 3,011	$ 3,162	$ 3,256

CITY OF ABILENE, TEXAS
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
September 30, 2025

Fiscal Year	General Bonded Debt	Less: Amounts Available in Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value of Property (2)	Per Capita (3)
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	1.75%	1,382
2025	190,897,028	3,184,698	187,712,330	1.92%	1,438

(1) Details regarding the City's outstanding debt can be found in the notes to the financial statements.

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

(3) 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, 2025

Taxing Jurisdiction	Total Net Taxable Assessed Valuation	Total Funded Debt as of 9/30/25 (1)	Estimated % Applicable	Overlapping Funded Debt as of 9/30/25 (1)
City of Abilene	$ 9,850,831,830	$ 198,286,028	100.00%	$ 198,286,028
Subtotal, direct debt	9,850,831,830	198,286,028		198,286,028
Abilene Independent School District	6,195,404,271	183,289,216	98.43%	180,411,575
Taylor County	13,989,338,075	56,810,000	73.06%	41,505,386
Wylie Independent School District	3,252,681,931	214,170,000	61.07%	130,793,619
Jones County	1,287,203,690	4,080,000	5.65%	230,520
Clyde Cons. Independent School District	505,298,364	13,535,000	1.05%	142,118
Eula Independent School District	279,026,898	24,994,500	42.59%	10,645,158
Hawley Independent School District	253,127,508	3,345,000	1.09%	36,461
Merkel Independent School District	540,766,041	6,665,000	37.00%	2,466,050
Subtotal, overlapping debt	26,302,846,778	506,888,716		366,230,886
Total Direct and Overlapping Funded Debt	$ 36,153,678,608	$ 705,174,744		$ 564,516,914

Ratio Direct and Overlapping Funded Debt to Taxable Assessed Valuation	5.73%
Per Capita Direct and Overlapping Funded Debt	$ 4,326
Per Capita Direct Debt	$ 1,519

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

(1) Total funded debt includes general obligation bonds, certificates of obligation, bond premiums/discounts, self-supporting Downtown Hotel Convention Center debt, and contractual obligations. It excludes $219,540,000 self-supporting Waterworks/Sewer System debt and related premuim of $6,055,185.

(2) 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, 2025

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 $0.1656 per $100 valuation for debt service for fiscal year ended September 30, 2025.

CITY OF ABILENE, TEXAS
Pledged-Revenue Coverage
Last Ten Fiscal Years
September 30, 2025

	Water & Sewer Revenue Bonds					
				Debt Service		
Fiscal Year	Water & Sewer Charges and Other	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
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
2025	79,664,971	49,535,981	30,128,990	10,655,000	6,473,481	1.76

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

(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, 2025

Fiscal Year	Estimated Population (1)	Personal Income (expressed in thousands)	Per Capita Personal Income	Median Age	School Enrollments (2)	Unemployment Rate
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%
2025	130,501	4,087,422	31,321	32.8	20,142	3.5%

Source Abilene Industrial Foundation, Census Bureau, and the Texas Labor Market Review:

(1) Beginning in 2019, source is from Census Bureau. Prior years were obtained from the City of Abilene budget.

(2) Beginning in 2017, school enrollments include Wylie Independent School District enrollments. Prior years only included Abilene Independent School District.

CITY OF ABILENE, TEXAS
Principal Employers
Fiscal Year End 2025 and 2016

	2025			2016		
Employer	**Employees**	**Rank**	**Percentage of Total City Employment**	**Employees**	**Rank**	**Percentage of Total City Employment**
Dyess Air Force Base	8,864	1	10.37%	5,400	1	7.48%
Hendrick Health System	2,896	2	3.39%	3,020	2	4.18%
Abilene Independent School District	2,500	3	2.93%	2,450	3	3.39%
City of Abilene	1,572	4	1.84%	1,200	5	1.66%
Abilene State Supported Living Center	1,475	5	1.73%	1,240	4	1.72%
Texas Department of Criminal Justice	1,187	6	1.39%	1,110	6	1.54%
Abilene Christian University	1,164	7	1.36%	930	8	1.29%
Blue Cross Blue Shield of Texas	760	8	0.89%	1,075	7	1.49%
Wylie Independent School District	700	9	0.82%			
Taylor County	560	10	0.66%			
Abilene Regional Medical Center				830	9	1.15%
First Financial Bank				550	10	0.76%
Total	21,678		25.38%	17,805		24.66%

Source: Texas Labor Force and City of Abilene Community Profile

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

	Budgeted Full-Time Equivalent Employees									
Function	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
							(1)			**(1)**
General Government	18	19	47	50	50	52	-	-	-	-
City Attorney's Office	-	-	-	-	-	-	8	8	8	8
City Manager's Office	-	-	-	-	-	-	39	27	9	5
City Secretary's Office	-	-	-	-	-	-	2	3	3	3
Office of Professional Standards	-	-	-	-	-	-	-	-	-	14
Communications & Marketing	-	-	-	-	-	-	-	-	-	5
Human Resources	41	39	17	17	19	19	17	18	18	16
Finance	104	58	57	58	69	37	36	36	36	27
Planning & Development Services	39	41	38	35	39	38	38	41	42	43
Public Works	167	169	171	174	180	178	175	175	178	184
Information Technology	-	13	32	32	20	22	24	25	26	26
Police	265	283	286	287	287	285	287	288	297	296
Fire	181	191	191	206	206	206	209	209	224	224
Transportation Services	21	49	52	52	53	53	52	52	53	53
Library Services	-	-	-	-	-	30	28	28	31	31
Community Services	214	206	133	135	144	147	-	-	-	-
Zoo	-	-	-	-	-	-	48	56	62	63
Parks & Recreation	-	-	-	-	-	-	93	90	88	89
Health	-	-	56	57	57	57	50	49	57	63
Water Utilities	148	148	148	148	152	152	166	166	167	173
Total	1,198	1,216	1,228	1,251	1,276	1,276	1,272	1,271	1,299	1,323

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, 2025

Function / Program	Fiscal Year 2016	2017	2018	2019	2020
Governmental Activities:					
Public Safety					
Accidents responded to by police officers	3,341	3,543	3,288	3,008	2,793
Number of traffic violations issued by police officers (2)	13,050	15,772	16,684	15,268	8,366
Fire emergency responses	16,068	13,974	13,410	14,512	14,551
Fire Inspections	1,413	1,720	1,699	1,731	1,999
Infrastructure and Development					
Street & alley reconstruction (sq. yds.) (3)	21,326	2,802	24,654	1,500	-
Building permits issued	1,227	1,171	1,105	962	778
Community Services					
Zoo attendance (1)	249,666	248,593	227,239	207,344	157,000
Structured recreation program participants (2) (4) (6)	274,594	312,553	316,808	346,925	4,673
Library visitors (1)	343,741	511,508	531,865	514,438	299,266
General Services and Administration					
Convention Center events (2) (5)	381	422	365	421	174
Business-Type Activities:					
Water and Sewer Services					
New taps	415	334	386	393	460
Active accounts	39,995	40,670	40,629	40,866	41,453
Average daily production (millions of gallons)	20.2	20.1	21.2	20.7	21.4
Wastewater Services					
Average daily sewage treatment (millions of gallons)	13.0	13.1	13.7	15.8	12.4
Solid Waste Services					
Residential refuse collected (tons)	44,032	44,884	43,287	45,432	49,550
Recyclables collected (tons)	3,010	3,238	3,058	4,597	2,459
Transit Services					
Fixed route passengers carried	476,139	379,050	310,713	311,350	235,675
Van passengers carried	92,398	72,197	70,704	62,645	49,946
Contracted trips (1)	-	-	-	18,612	14,938

Sources: Various government departments.

(1) Beginning in FY 2019, Transit contracted with Taxi services to supplement evening/paratransit trips

(2) Due to COVID-19 closures in FY 2020, indicators are lower than previous years.

(3) No street and alley reconstruction projects have been completed since FY 2020.

(4) Beginning in FY 2021, the methodology for counting participants was modified.

(5) Effective FY 2023, the City outsourced management and operations of the Convention Center.

(6) Effective FY 2025, all recreations centers were closed for remodels/rebuilds.

Fiscal Year				
2021	2022	2023	2024	2025
2,984	2,988	3,046	2,981	2,493
10,147	11,581	17,835	12,046	9,621
17,407	17,881	11,181	18,124	17,983
2,374	1,626	2,142	2,038	2,801
-	-	-	-	-
1,180	1,061	934	764	1,035
254,028	243,313	243,158	267,513	274,702
45,989	58,742	78,681	43,126	697
256,391	325,686	352,242	367,034	325,487
301	240	534	501	482
569	658	432	479	835
41,837	42,339	42,669	49,899	43,984
21.3	22.6	21.9	22.7	22.4
12.7	10.7	12.0	11.5	12.0
49,992	51,681	53,566	57,862	53,861
3,017	5,420	2,824	1,016	1,356
204,887	243,555	270,697	308,084	282,520
41,125	64,144	79,014	73,552	47,224
2,723	5,960	4,108	476	-

CITY OF ABILENE, TEXAS
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
September 30, 2025

Function/Program	Fiscal Year 2016	2017	2018	2019	2020
Governmental Activities					
Public Safety:					
Police:					
Stations	1	1	1	1	1
Fire:					
Stations	8	8	8	8	8
Fire hydrants	3,259	3,306	3,324	3,340	3,386
Infrastructure and Development:					
Streets:					
Paved lane miles	1,747	1,747	1,747	1,759	1,776
Unpaved - standard lane miles	28	28	28	31	31
Community Services:					
Parks acres developed	719	759	759	759	759
Parks acres undeveloped	1,477	1,477	1,477	1,477	1,477
City parks	26	26	26	26	26
Recreation centers	4	4	4	4	4
Libraries	3	3	3	3	3
Business-Type Activities					
Water:					
Water mains (miles)	940	946	955	990	995
Peak daily capacity (millions of gallons)	34.1	31.1	32.8	35.4	33.0
Sewer:					
Sewer mains (miles)	680	683	692	694	697
Effluent mains (miles)	34	34	34	34	34

Sources: Data obtained from various City departments.

Fiscal Year				
2021	2022	2023	2024	2025
1	1	1	1	1
8	8	8	8	8
3,463	3,714	3,769	3,833	3,980
1,793	1,812	1,825	1,826	1,829
32	33	33	35	35
759	759	759	759	759
1,477	1,477	1,477	1,477	1,477
26	29	29	29	29
4	4	4	-	-
3	3	3	3	2
1,003	1,004	1,009	1,005	1,008
36.9	35.6	35.6	33.8	34.9
703	704	710	817	820
34	34	34	34	42

CITY OF
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SEC DISCLOSURES

CITY OF ABILENE TEXAS

CITY OF
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CITY OF ABILENE, TEXAS

Table 1 - Valuation, Exemptions, and General Obligation Debt

Market Valuation - 2025 (Fiscal Year 2026)		$ 12,436,582,539
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)	$ 728,576,201	
Residential homestead exemptions (Over 65 and disabled)	154,984,493	
Residential homestead value lost on 10% cap	122,900,661	
Agriculture/Open-space land use reductions	113,489,797	
Disabled veterans exemptions	320,484,722	
Pollution control value lost	2,126,176	
Historical exemptions	10,416,988	
Surviving spouse of first responder killed in line of duty	182,889	
Prorated exempt property	6,407,270	
Disaster exemption	-	
Loss to Non-Homestead Cap	178,460,650	
		1,638,029,847
Taxable Assessed Valuation - 2025 (Fiscal Year 2026)		10,798,552,692
City Funded Debt Payable from Ad Valorem Taxes		
General Obligation Debt as of 9/30/2025		$ 392,925,000
Less: Self-supporting Debt:		
Water and Sewer System General Obligation debt (1)		219,540,000
Downtown Hotel Convention Center debt (2)		5,495,000
Certificates of Obligation Series 2023 debt (3)		6,865,000
City Funded Debt Payable from Ad Valorem Taxes		$ 161,025,000
Interest and Sinking Fund as of 9/30/2025		$ 3,184,698
Ratio Funded Debt to Taxable Assessed Valuation		3.64%
Ratio General Purpose Funded Debt to Taxable Assessed Valuation		1.49%
Estimated Population in 2025	130,501	
Per Capita 2025 Taxable Assessed Valuation	$ 82,747	
Per Capita Funded Debt Payable from Ad Valorem Taxes	$ 3,011	
Per Capita General Purpose Funded Debt Payable from Ad Valorem Taxes	$ 1,234	

(1) Water and Sewer System (the "System") General Obligation debt consists of $1,050,000 principal amount of the City's TWDB Certificates of Obligation, Series 2012, $7,625,000 principal amount of the City's Certificates of Obligation, Series 2017, $23,140,000 principal amount of the City's General Obligation Refunding Bonds, Series 2017, $13,315,000 principal amount of the City's Certificates of Obligation, Series 2018, $64,720,000 principal amount of the City's General Obligation Refunding Bonds, Series 2019, $11,230,000 principal amount of the City's Certificates of Obligation, Series 2019, $62,165,000 principal amount of the City's General Obligation Refunding Bonds, Series 2020, $21,140,000 principal amount of the City's Certificates of Obligation, Series 2022, and $15,155,000 principal amount of the City's Certificates of Obligation, Series 2025. 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 $5,495,000 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 $6,865,000 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.

Table 2 - Taxable Assessed Valuations by Category

	Taxable Appraised Value for Fiscal Year September 30,					
	2026		2025		2024	
Category	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	$ 7,100,072,580	57.09%	$ 6,686,848,825	59.29%	$ 6,229,139,046	58.66%
Real, Residential, Multi-Family	725,794,122	5.84%	687,691,668	6.10%	659,084,477	6.21%
Real, Vacant Lots/Tracts	115,660,202	0.93%	98,779,344	0.88%	96,049,623	0.90%
Real, Farm and Ranch Improvements	115,897,450	0.93%	82,124,038	0.73%	85,609,997	0.81%
Real, Acreage (Land Only)	79,023,413	0.64%	66,485,880	0.59%	62,297,110	0.59%
Real, Commercial and Industrial	2,528,180,414	20.33%	2,156,892,756	19.12%	2,067,250,864	19.47%
Real, Oil, Gas and Other Minerals	17,183,399	0.14%	15,377,518	0.14%	17,784,881	0.17%
Real and Tangible Personal, Utilities	328,809,104	2.64%	306,820,372	2.72%	287,378,949	2.71%
Tangible Personal, Commercial and Industrial	1,325,512,889	10.66%	1,087,354,131	9.64%	1,021,967,434	9.62%
Tangible Personal, Other	19,841,852	0.16%	15,449,525	0.14%	13,762,397	0.13%
Real Property, Inventory (1)	9,165,312	0.07%	6,097,276	0.05%	7,888,169	0.07%
Special Inventory	71,441,802	0.57%	68,393,071	0.60%	70,536,450	0.66%
Total Appraised Value Before Exemptions	12,436,582,539	100.00%	11,278,314,404	100.00%	10,618,749,397	100.00%
Less: Total Exemptions/Reductions	(1,638,029,847)		(1,439,995,763)		(1,375,493,344)	
Taxable Appraised Value	$ 10,798,552,692		$ 9,838,318,641		$ 9,243,256,053	

	Taxable Appraised Value for Fiscal Year September 30,					
	2023		2022		2021	
Category	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	$ 5,442,419,415	58.19%	$ 4,683,734,730	57.06%	$ 4,260,961,939	55.14%
Real, Residential, Multi-Family	551,042,000	5.89%	485,122,986	5.91%	442,013,247	5.72%
Real, Vacant Lots/Tracts	95,279,988	1.02%	83,572,596	1.02%	81,882,675	1.06%
Real, Farm and Ranch Improvements	73,520,012	0.79%	61,351,429	0.75%	53,149,310	0.69%
Real, Acreage (Land Only)	54,177,421	0.58%	48,317,011	0.59%	44,708,588	0.58%
Real, Commercial and Industrial	1,850,864,707	19.79%	1,683,338,499	20.51%	1,681,615,465	21.76%
Real, Oil, Gas and Other Minerals	17,483,879	0.19%	12,312,083	0.15%	14,371,967	0.19%
Real and Tangible Personal, Utilities	259,411,555	2.77%	238,396,762	2.90%	204,310,461	2.64%
Tangible Personal, Commercial and Industrial	927,067,287	9.91%	841,055,621	10.25%	874,863,016	11.32%
Tangible Personal, Other	11,258,419	0.12%	10,349,111	0.13%	9,002,168	0.12%
Real Property, Inventory (1)	5,782,737	0.06%	5,231,228	0.06%	5,416,678	0.07%
Special Inventory	65,241,801	0.70%	55,788,391	0.68%	54,716,549	0.71%
Total Appraised Value Before Exemptions	9,353,549,221	100.01%	8,208,570,447	100.01%	7,727,012,063	100.00%
Less: Total Exemptions/Reductions	(1,132,411,877)		(894,961,930)		(782,802,522)	
Taxable Appraised Value	$ 8,221,137,344		$ 7,313,608,517		$ 6,944,209,541	

(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
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
2025	130,501	10,838,591,994	83,054	392,925,000	3.63%	3,011

(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
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	392,925,000	215,040,000	-	5,765,000	7,100,000	165,020,000
2025	392,925,000	219,540,000	-	5,495,000	6,865,000	161,025,000

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
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%
2025	0.7607	0.5951	0.1656	71,154,968	98.42%	98.63%

(1) Original certified tax levy without subsequent adjustments.

Table 5 - Ten Largest Taxpayers

	Taxpayer	Type of Business	Fiscal Year 2025 Assessed Value	% of Total Assessed Valuation (1)
1	Abilene DC1, LLC	Data center	$ 236,449,383	2.21%
2	Lancium Abilene, LLC	Data center	198,908,864	1.86%
3	AEP Texas, Inc.	Electric transmission & distribution	161,674,260	1.51%
4	Great Lakes Cheese Co, Inc.	Food manufacturer	100,563,433	0.94%
5	Atmos Energy/Mid-Tex Distribution	Natural gas distributor	64,795,296	0.60%
6	Great Lakes Cheese Co, Inc.	Food manufacturer	48,358,519	0.45%
7	Fehr Food, Inc.	Food manufacturer	32,640,757	0.30%
8	The Lofts at Allen Ridge, LLC	Apartments	31,911,000	0.30%
9	Lowe's Home Centers, Inc.	Home improvement store	31,194,344	0.29%
10	Reserve at Abilene	Apartments	29,822,000	0.28%
	TOTAL		$ 936,317,856	8.74%

(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, 2026 (1)	$ 16,437,628
A tax rate of 0.1376 at 97% collection produces	$ 16,443,310

(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	2025 Total Taxable Assessed Value	2025 Tax Rate	Total Funded Debt As of 9/30/2025	Estimated % Applicable	Estimated Overlapping Funded Debt As of 9/30/2025		Authorized But Unissued Debt As Of 9/30/2025
City of Abilene (1)	$ 12,319,670,039	0.7506	$ 392,925,000	100.00%	$ 392,925,000	(1)	-
Abilene Independent School District	7,046,477,250	0.9580	183,289,216	98.43%	180,411,575		-
Clyde Cons. Independent School District	454,991,134	0.8992	13,535,000	1.05%	142,118		-
Taylor County	15,316,847,345	0.5578	56,810,000	73.06%	41,505,386		-
Wylie Independent School District	3,462,424,457	1.1499	214,170,000	61.07%	130,793,619		-
Jones County	1,383,438,951	0.5363	4,080,000	5.65%	230,520		-
Eula Independent School District	260,140,481	1.0838	24,994,500	42.59%	10,645,158		-
Hawley Independent School District	240,739,480	0.9593	3,345,000	1.09%	36,461		-
Merkel Independent School District	582,748,155	0.8461	6,665,000	0.37%	24,661		-
Total Direct and Overlapping Funded Debt	$ 41,067,477,292		$ 899,813,716		$ 756,714,496		-

Ratio of Direct and Overlapping Funded Debt to Taxable Assessed Valuation	6.14%
Per Capita Direct and Overlapping Funded Debt	$ 5,799
Per Capita Direct Debt	$ 3,011

(1) Includes $219,540,000 self-supporting Water and Sewer System General Obligation debt, $5,495,000 self-supporting Downtown Hotel Convention Center debt, and $6,865,000 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	$	756,714,496
Less: Self-supporting Debt		
Water and Sewer System General Obligation debt		219,540,000
Downtown Hotel Convention Center debt		5,495,000
Certificates of Obligation Series 2023 debt		6,865,000
Total Direct and Overlapping General Obligation Debt	$	524,814,496
Ratio of Direct and Overlapping General Obligation Debt to Taxable Assessed Valuation		4.26%
Per Capita Direct and Overlapping Funded Debt	$	4,022
Per Capita Direct Debt	$	1,234

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
2026	$ 21,545,000	$ 14,236,527	$ 35,781,527	$ 18,247,074	$ 548,100	$ 548,725	$ 16,437,628	5.48%
2027	21,995,000	13,430,979	35,425,979	18,258,988	573,900	551,100	16,041,991	
2028	22,370,000	12,639,466	35,009,466	18,254,669	573,600	547,850	15,633,347	
2029	22,830,000	11,800,889	34,630,889	18,265,247	572,700	548,975	15,243,967	
2030	23,095,000	10,967,827	34,062,827	18,260,084	571,200	549,350	14,682,193	
2031	23,630,000	10,135,116	33,765,116	18,249,104	574,000	548,975	14,393,037	34.48%
2032	24,365,000	9,281,095	33,646,095	18,271,101	571,100	547,850	14,256,045	
2033	25,150,000	8,394,589	33,544,589	18,247,611	503,900	550,850	14,242,228	
2034	25,930,000	7,469,799	33,399,799	18,109,895	502,400	547,975	14,239,529	
2035	26,905,000	6,498,082	33,403,082	18,117,753	500,300	549,225	14,235,803	
2036	26,415,000	5,508,265	31,923,265	18,261,190	502,500	551,500	12,608,075	67.25%
2037	25,555,000	4,534,739	30,089,739	18,276,414	499,000	547,900	10,766,425	
2038	23,925,000	3,608,727	27,533,727	17,407,152	499,800	548,600	9,078,175	
2039	23,965,000	2,724,848	26,689,848	17,419,923	-	550,600	8,719,325	
2040	18,720,000	1,923,673	20,643,673	12,251,623	-	551,800	7,840,250	
2041	13,430,000	1,300,300	14,730,300	7,545,875	-	547,300	6,637,125	94.12%
2042	8,210,000	846,209	9,056,209	3,374,059	-	552,000	5,130,150	
2043	6,815,000	509,120	7,324,120	1,646,870	-	550,800	5,126,450	
2044	5,505,000	241,825	5,746,825	1,201,625	-	-	4,545,200	
2045	2,570,000	61,200	2,631,200	1,204,375	-	-	1,426,825	100.00%
	$ 392,925,000	$ 126,113,275	$ 519,038,275	$ 280,870,632	$ 6,992,500	$ 9,891,375	$ 221,283,768	

Table 9 - Interest and Sinking Fund Budget Projection

General Obligation debt service requirements as of 9/30/2026		$ 16,437,628
Interest and Sinking Fund as of 9/30/2025	$ 3,184,698	
Interest and Sinking Fund taxes (as budgeted) for 2026	16,536,660	
Estimated investment income	207,297	
Collection and paying agent fees	(317,347)	19,611,308
Estimated remaining Interest and Sinking Fund balance as of 9/30/2025		$ 3,173,680

CITY OF ABILENE, TEXAS

Table 10 - Computation of Self-Supporting Debt

Gross Income, Water and Sewer System, Fiscal Year Ended 9/30/2025 (1)	$	82,786,387
Less: Net Operating Expenses, Water and Sewer System, Fiscal Year Ended 9/30/2025		63,304,016
Available for Debt Service, Water and Sewer System, Fiscal Year Ended 9/30/2025	$	19,482,371
Water and Sewer System General Obligation Debt Requirements, Fiscal Year Ended 9/30/2025	$	18,247,074
Percentage of Water and Sewer System General Obligation Self-Supporting Debt		106.77%

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 6, 2025, City Council authorized the issuance of Certificates of Obligation bonds for the Texas Water Development Board Drinking Water Revolving Fund's Lead Service Line Replacement Program. In December 2025, the City issued these certificates in the amount of $410,000. On November 6, 2025, City Council authorized the issuance of General Obligation Refunding Bonds to refinance portions of the City's 2016 General Obligation Refunding and Improvement Bonds, 2017 General Obligation Bonds, and 2017 Certificates of Obligation. These bonds were issued in December 2026 which produced savings of $3,303.767 in total savings over the life of the bonds.

Table 12 - General Fund Revenues and Expenditures History

	Fiscal Year Ended September 30,				
	2025	2024	2023	2022	2021
Revenues:					
General property taxes	$ 53,921,822	$ 51,048,679	$ 46,110,202	$ 41,463,378	$ 39,845,264
Sales taxes	59,000,235	44,704,256	47,005,464	44,360,312	39,550,277
Franchise fees	10,283,548	10,218,799	9,832,040	9,431,468	7,593,440
Other taxes	4,412,133	4,263,599	3,777,475	3,797,800	3,953,116
Licenses and permits	1,664,115	1,499,949	1,736,412	2,063,257	1,928,230
Intergovernmental revenues	137,671	175,436	7,010,041	4,604,442	16,872,054
Charges for services	1,408,797	1,490,936	1,687,153	3,137,477	4,201,864
Interest and miscellaneous	14,020,285	14,764,009	13,535,073	9,920,289	9,367,480
Total Revenues	144,848,606	128,165,663	130,693,860	118,778,423	123,311,725
Expenditures:					
General Government	-	-	-	-	5,387,712
City Attorney's Office	1,057,429	1,051,986	987,203	885,971	-
City Manager's Office	1,847,076	2,003,142	3,436,035	4,073,702	-
City Secretary's Office	714,740	566,656	689,960	508,373	-
Communications & Marketing	675,718	-	-	-	-
Office of Professional Standards	1,568,745	140,195	-	-	-
Human Resources	1,905,550	2,064,216	1,864,039	1,882,224	1,922,493
Finance	2,619,019	3,971,450	3,586,979	3,379,888	3,138,735
Planning and Development Services	3,474,868	3,498,819	3,049,085	2,510,916	2,439,041
Public Works	8,008,938	8,336,450	7,576,726	7,082,366	6,876,221
Information Technology	2,563,782	2,641,630	2,584,087	2,031,327	1,767,898
Police	39,488,626	37,383,824	35,987,495	34,230,469	31,800,939
Fire	31,639,132	29,587,393	26,648,566	25,849,653	23,472,599
Transportation Services	-	-	-	-	2,238,819
Library	3,326,679	3,386,338	2,923,120	4,192,904	2,941,885
Parks & Recreation	8,319,734	9,562,824	9,011,992	9,171,700	11,573,040
Zoo	5,497,187	5,700,146	5,085,498	4,391,575	-
General Services	5,042,303	4,775,471	3,416,876	2,927,175	2,783,815
Debt Service	231,633	245,800	200,000	155,000	-
Total Expenditures	117,981,159	114,916,340	107,047,661	103,273,243	96,343,197
Excess of Revenues over Expenditures	26,867,447	13,249,323	23,646,199	15,505,180	26,968,528
Net Other Financing Uses	(19,623,164)	(19,474,233)	(18,355,830)	(10,628,485)	(25,441,237)
Net Increase (Decrease) in Fund Balance	7,244,283	(6,224,910)	5,290,369	4,876,695	1,527,291
Fund Balance, Beginning of Year	39,925,734	46,150,644	40,860,275	35,983,580	34,456,289
Fund Balance, End of Year	$ 47,170,017	$ 39,925,734	$ 46,150,644	$ 40,860,275	$ 35,983,580

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)
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
2025	59,000,235	83.52%	0.0060	452

(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, 2025, 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	1.46%	$ 3,949,200	$ 3,976,020	380-396 days
Accrued Interest	0.02%	55,971	55,971	
	1.48%	4,005,171	4,031,991	
Discretionary Portfolio:				
U.S. Government Securities	6.65%	18,008,786	18,004,483	5 - 1085 days
Accrued Interest	0.05%	147,725	147,725	
	6.70%	18,156,511	18,152,208	
Emergency/Liquidity Portfolio:				
TexPool	38.46%	104,146,930	104,146,930	Same Day
TexStar	2.12%	5,733,906	5,733,906	Same Day
Money Market	16.68%	45,189,892	45,189,892	Same Day
	57.26%	155,070,728	155,070,728	
Total Pooled Investment Fund	65.44%	177,232,410	177,254,927	
Other Invested Funds:				
Money Market - Enterprise funds	0.57%	1,530,741	1,530,741	Same Day
Money Market Mutual Funds - Enterprise funds	0.72%	1,949,565	1,949,565	Same Day
TexStar - Enterprise funds	6.62%	17,922,204	17,922,204	Same Day
TexStar - Capital projects funds	26.63%	72,131,150	72,131,150	Same Day
TexStar - Custodial funds	0.02%	52,523	52,523	Same Day
Total Other Invested Funds	34.56%	93,586,183	93,586,183	
Total Investments	100.00%	$ 270,818,593	$ 270,841,110	

As of such date the weighted average life of the total portfolio was 39 days; weighted average yields were:

State Pools	4.19%
Money Market	4.05%
Money Market Mutual Funds	3.63%
U.S. Government Securities	4.13%

The fair value of the total investment portfolio on September 30, 2025 was 99.9% of book value.

Table 15 - Passenger Enplanements on Scheduled Airline Flights

Fiscal Year	Envoy	Other Airlines	Total
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
2025	100,493	4,819	105,312

Table 16 - Airport Condensed Statement of Operations (1)

	Fiscal Year Ended September 30,				
REVENUE	2025	2024	2023	2022	2021
Operating Revenue	$ 2,526,148	$ 2,315,184	$ 1,935,632	$ 1,821,956	$ 1,705,587
Non-Operating Revenues (2)	959,402	1,893,561	2,087,228	1,749,518	446,978
Gross Revenues (3)	3,485,550	4,208,745	4,022,860	3,571,474	2,152,565
EXPENSES					
Operating Expense	7,399,429	3,221,740	7,263,386	6,600,462	2,302,190
NET REVENUE	$ (3,913,879)	$ 987,005	$ (3,240,526)	$ (3,028,988)	$ (149,625)
PFC Revenue (3)	$ 404,446	$ 361,738	$ 194,226	$ 284,818	$ 270,264
Debt Service Payment (4)	-	-	-	$ 471,155	$ 467,750
CFC Revenue (3)	$ 380,858	$ 228,555	$ 185,670	$ 184,731	$ 194,127

(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, 2025 for consumption beginning in October 2025.

	Previous Rates (effective 11-01-24)	Present Rates (effective 11-01-25)
Residential (1)		
Customer Service Charge	Based on Meter Size (2)	Based on Meter Size (2)
Volume Charge:		
First 6,000 gallons	$4.15 per 1,000 gals.	$4.50 per 1,000 gals.
7,000 - 15,000 gallons	7.10 per 1,000 gals.	7.70 per 1,000 gals.
Over 15,000 gallons	9.95 per 1,000 gals.	10.80 per 1,000 gals.
Commercial (1)		
Customer Service Charge	Based on Meter Size (2)	Based on Meter Size (2)
Volume Charge:		
First 6,000 gallons	$7.10 per 1,000 gals.	$7.70 per 1,000 gals.
Over 6,000 gallons	7.10 per 1,000 gals.	7.70 per 1,000 gals.
Industrial, Manufacturing, and Institutions		
Customer Service Charge	Based on Meter Size (2)	Based on Meter Size (2)
Volume Charge:		
All Consumption	$5.85 per 1,000 gals.	$6.35 per 1,000 gals.
Yard Meter and Construction Water		
Volume Charge:		
All Consumption	$8.65 per 1,000 gals.	$9.35 per 1,000 gals.
Special Treated Water Customers (Contract Customers)		
Volume Charge:		
All Consumption	$8.45 per 1,000 gals.	$9.15 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

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
2025	8,171,319	22,387	34,867

Table 19 - Top Ten Treated Water Customers (1)

	Fiscal Year Ended September 30, 2025	
Customer	Consumption (Thousand Gallons)	Billings
Texas Department of Criminal Justice (Prison system facilities)	286,903	$ 1,821,834
Dyess Air Force Base	134,694	855,307
Coca Cola Southwest Beverages	103,507	657,269
Hendrick Medical Center North	69,964	444,271
Taylor County (Jail, Courthouse & Offices)	49,297	313,036
Abilene Christian University	48,094	305,397
Abilene Independent School District	46,697	296,526
Car Wash Headquarters	39,654	251,803
Hardin-Simmons University	39,042	247,917
Western A.H.406 LTD	24,160	186,032
	842,012	$ 5,379,392

(1) Excludes City of Abilene treated water consumption which is metered and billed to General Fund supported activities.

Table 20 - Top Ten Special Treated Water Customers ("Contract Customers")

	Fiscal Year Ended September 30, 2025	
Customer	Water Consumption (Thousand Gallons)	Billings
Steamboat Mountain WSC	226,976	$ 2,076,830
Potosi WSC	159,055	1,455,353
View/Caps WSC	98,108	897,688
City of Clyde	88,355	808,448
Hawley WSC	85,851	785,537
City of Merkel	80,241	734,205
City of Baird	73,173	669,533
Eula WSC	65,266	597,184
SUN WSC	60,590	554,399
Hamby WSC	57,900	529,785
	995,515	$ 9,108,962

AVERAGE MONTHLY CONSUMPTION

For fiscal year ended September 30, 2025, average monthly residential consumption was 6,786 gallons, average monthly commercial consumption was 18,912 gallons, and average monthly industrial consumption was 306,347 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, 2025)

Residential		$16.00 (minimum)
	Customer Service Charge	
	Volume Charge (Water Consumption)	$3.95 per 1,000 gallons
	First 10,000 gallons	No Charge
	Over 10,000 gallons	
Commercial		$16.00 (minimum)
	Customer Service Charge	$3.95 per 1,000 gallons
	Volume Charge (Water Consumption)	
Industrial		$16.00 (minimum)
	Customer Service Charge	$3.95 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
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
2025	11.490

Table 23 - Top Ten Sewer Customers

	Fiscal Year Ended September 30, 2025 Billings			
	Wastewater Charge	Surcharge	Total Billing	Volume (2) (Thousand Gallons)
Texas Department of Criminal Justice (Prison system facilities)	$ 780,568	$ 13,177	$ 793,745	286,903
Dyess Air Force Base	274,968	-	274,968	134,694
Coca Cola Southwest Beverages	70,577	67,408	137,985	103,507
Hendrick Medical Center North	166,706	-	166,706	69,964
Abilene Christian University	98,304	-	98,304	48,094
Abilene Independent School District	158,962	-	158,962	46,697
City of Tye	102,501	2,540	105,041	42,987
Car Wash Headquarters	130,891	-	130,891	39,654
Hardin-Simmons University	132,935	-	132,935	39,042
Wester A.H.406 LTD	82,336	-	82,336	24,160

(1) 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,				
	2025	2024	2023	2022	2021
Revenue					
Water Service	$ 51,954,679	$ 51,954,679	$ 50,603,402	$ 49,773,140	$ 44,349,434
Sewer Service	19,334,218	19,334,218	17,947,716	16,351,628	13,951,233
Other Operating Revenues	922,402	922,402	1,364,309	983,700	946,009
Non-Operating Income	4,715,189	4,715,189	3,858,356	1,071,682	1,729,541
Gross Revenues	76,926,488	76,926,488	73,773,783	68,180,150	60,976,217
Operating Expenses (1), (2)					
Personal Services	13,854,501	12,579,232	11,609,024	9,745,925	10,094,591
Supplies	8,970,323	8,152,869	5,341,368	4,336,369	3,297,746
Purchased Services	9,384,686	8,993,297	-	-	-
Maintenance	-	-	4,654,187	3,747,926	3,123,501
Other Services and Charges	17,326,471	24,336,183	24,573,831	22,379,597	19,667,013
Total Operating Expense	49,535,981	54,061,581	46,178,410	40,209,817	36,182,851
Net Revenue	$ 27,390,507	$ 22,864,907	$ 27,595,373	$ 27,970,333	$ 24,793,366
Water Customers	44,479	43,172	43,373	42,797	41,773
Sewer Customers	42,769	41,410	41,629	41,200	40,220

(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 a 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, 2022, and 2025 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)
2021	$ 3,889,073
2022	4,480,435
2023	4,933,150
2024	4,856,398
2025	6,929,154

(1) Excludes 2% local venue tax.

CITY OF
ABILENE
TEXAS

FEDERAL AND STATE FINANCIAL ASSISTANCE

CITY OF ABILENE TEXAS

CITY OF
ABILENE
TEXAS

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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

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, 2025, 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 26, 2026. Our report includes a reference to the report of 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 26, 2026

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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

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, 2025. 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, 2025.

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*); 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 26, 2026

CITY OF
ABILENE
TEXAS

Federal Assistance:

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 Texas Health and Human Services Commission				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HHS000800200001	$ -	$ 871,641
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HHS000142000001, HHS000800200001	-	120,667
Total SNAP Cluster			-	120,667
Passed through from Texas Department of Agriculture Food and Nutrition				
WIC Farmers' Market Nutrition Program (FMNP)	10.572	FMNP-06770	-	1,620
Total Department of Agriculture			**-**	**993,928**
Department of Commerce				
Direct Program:				
Economic Development Cluster				
Investments for Public Works and Economic Development Facilities	11.300		-	393,303
Total Economic Development Cluster			-	393,303
Total Department of Commerce			**-**	**393,303**
Department of Housing and Urban Development				
Direct Programs:				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218		-	1,161,876
Total CDBG - Entitlement Grants Cluster			-	1,161,876
Home Investment Partnerships Program	14.239		1,148,861	1,443,107
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251		-	189,900
Total Department of Housing and Urban Development			**1,148,861**	**2,794,883**
Department of Justice				
Passed through from the City of Dallas				
Missing Children's Assistance	16.543	15PJDP-22-GK-04883-MECP	-	9,978
Passed through from Children's Advocacy Center of Texas				
Crime Victim Assistance	16.575	VOCA-FY24-29	-	54,198
Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	20,441
Equitable Sharing Program	16.922		-	10,644
Total Department of Justice			**-**	**95,261**
Department of Transportation				
Direct Program:				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Aiports Programs	20.106		-	578,269
Passed through from Texas Department of Transportation				
Highway Planning and Construction	20.205	CSJ#0908-33-107, CSJ#0908-33-112	-	303,691
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	50-25XF0026	-	347,631

The accompanying notes are an integral part of the Schedules.

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:				
Federal Transit Cluster				
Federal Transit Formula Grants	20.507		-	2,382,660
COVID-19 - Federal Transit Formula Grants	20.507		-	145,807
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		-	21,448
Total Federal Transit Cluster			-	2,549,915
Passed through from Texas Department of Transportation				
Transit Services Program Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	TX-2023-049	-	20,614
Total Transit Services Program Cluster			-	20,614
Passed through from Texas Department of Transportation				
Highway Safety Cluster				
State and Community Highway Safety	20.600	2025-SafetyCi-G-1YG-0155, 2025-Abilene-S-1YG-00073	-	31,458
Total Highway Safety Cluster			-	31,458
Total Department of Transportation			**-**	**3,831,578**
Department of Treasury				
Passed through from Commission on State Emergency Communications				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	None provided	-	49,143
Total Department of Treasury			**-**	**49,143**
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	-	7,170
Total The Institute of Museum and Library Services			**-**	**7,170**
Department of Health and Human Services				
Passed through from West Central Texas Council of Governments				
Aging Cluster				
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	None provided	-	8,406
Total Aging Cluster				
Passed through from Texas Department of State Health Services				
Public Health Emergency Preparedness	93.069	HHS001439500004	-	109,543
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS001437400002	-	5,002
Immunization Cooperative Agreements	93.268	HHS001331300004	-	103,704
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	HHS001057600001	-	59,757
State Physical Activity and Nutrition (SPAN)	93.439	HHS001434100001	-	50,387
Passed through from U.S. Committee for Refugees and Immigrants				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2024-ABITX-09	-	235,455
Passed through from Texas Health and Human Services Commission				
Medicaid Cluster				
Medical Assistance Program	93.778	HHS000537900057	-	161,616
Total Medicaid Cluster			-	161,616

The accompanying notes are an integral part of the Schedules.

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided To Subrecipients	Total Federal Expenditures
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	HHS001309500001	-	475,394
Preventive Health and Health Services Block Grant	93.991	HHS001324900001, HHS001588400001, HHS001453700001	-	143,609
Total Department of Health and Human Services			**-**	**1,352,873**
Total Federal Awards Expended			**$ 1,148,861**	**$ 9,518,139**

The accompanying notes are an integral part of the Schedules.

State Assistance:

Program Title	Pass-Through Entity Identifying Number	Provided To Subrecipients	Total State Expenditures
Office of the Attorney General			
Direct programs:			
Other Victim Assistance Grant	C-01917	$ -	$ 46,486
Other Victim Assistance Grant	C-02356	-	2,116
Asset Forfeitures	None provided		61,268
		-	109,870
Texas Comptroller of Public Accounts			
Direct program:			
Law Enforcement Officer Standards and Education	17560004404-026	-	3,000
		-	3,000
Texas Office of the Governor			
Passed through from Texas Military Preparedness Commission			
Defense Economic Adjustment Assistance	TMPC 2022-02-05	-	113,800
		-	113,800
Health and Human Services Commission			
Direct program:			
Family Planning	HHS000734600009	-	16,135
		-	16,135
Texas Department of State Health Services			
Direct programs:			
Infectious Disease	HHS001315700001	-	71,579
Immunization Program	HHS001331300004	-	94,245
Rural Local Services System / Local Public Health Services	HHS001324900001	-	52,617
Tuberculosis Prevention and Control	HHS001437400002	-	7,167
		-	225,608
Children's Advocacy Centers of Texas			
Passed through from Abilene/Taylor County Child Advocacy Center			
Child Advocacy Center '25	HHSC-FY25-29	-	316,913
Child Advocacy Center '26	HHSC-FY26-29	-	16,905
		-	333,818
Texas Department of Transportation			
Direct programs:			
Routine Airport Maintenance Program	M2508ABLN	-	100,000
Airport Development Grant	2408ABLNE	-	8,182,053
Urban Renewal Transit Grant	STATE-U-2024-ABILENE-00090	-	451,217
		-	8,733,270
Commission on State Emergency Communciations			
Direct program:			
NG9-1-1 Service Fund	Proposition 8	-	136,726
Total State Awards Expended		$ -	$ 9,672,227

The accompanying notes are an integral part of the Schedules.

NOTE 1: Basis of Presentation

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, 2025. The City's reporting entity is defined in Note 1 of the City's basic financial statements for the year ended September 30, 2025.

The information in the Schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *Texas Grant Management Standards* (TxGMS) 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: Summary of Significant Accounting Policies

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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or TxGMS, 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 Rate

The City has elected to use the de minimis indirect cost rate allowed under the Uniform Guidance.

The accompanying notes are an integral part of the Schedules.

CITY OF
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TEXAS

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 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 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 award programs:

   Federal Awards

Assistance Listing Numbers	Program
14.239	Home Investment Partnerships Program
20.507, 20.526	Federal Transit Cluster

State Award

Contract Number	Program
2408ABLNE	Airport Development Grant

8. Dollar threshold used to distinguish between Type A and Type B programs for federal and state awards: $1,000,000.

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, 2025

Reference Number	Summary of Finding	Status
	No matters are reportable.	

CITY OF
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Forvis Mazars Report to the Honorable Mayor, Members of City Council, and Management

City of Abilene, Texas

Results of the 2025 Financial Statement Audit, Including Required Communications

September 30, 2025

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, 2025. • Conducted in accordance with our contract dated August 25, 2025.
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 *Government Auditing Standards* 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.

forvis mazars

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, 2025 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, 2025 on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance, Texas Grant Management Standards (TxGMS), and Passenger Facility Charge Audit Guide for Public Agencies (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 or 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 43%, fund balance/net position constituting 48%, and revenues constituting 14% of aggregate remaining fund information for the year ended September 30, 2025.

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 AFRRF, is based solely on the report of the other auditors. We have had communications with the other auditors during planning and throughout the audit regarding their qualifications to perform the audit, including independence, and consideration of materiality as a basis for referring to their audit report. Professional standards require that we provide you with information about our responsibilities in accordance with GAAS, as well as certain information related to the planned scope and timing of our audit.

Other Information Accompanying the Audited Financial Statements

The audited financial statements are presented along with management's annual comprehensive financial report (ACFR). Management, or those charged with governance, is responsible for preparing the ACFR.

We were not engaged to audit the introductory and statistical sections and the SEC disclosures 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.

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

- Note 1 – Adoption of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*

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/(asset) and related deferred inflows and outflows of resources
- Total other postemployment benefits (OPEB) liability 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
- Compensated absences liability in accordance with GASB 101
- Fair value of investments
- Arbitrage liability

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
- Total OPEB liability
- Net pension liability/(asset)

Our Judgment About the Quality of the Entity's 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 uncorrected misstatements to report

Other Required Communications

Significant Issues Discussed With Management

During the Audit Process

During the audit process, the following issue was discussed or was the subject of correspondence with management:

- Cyberattack event that occurred on April 18, 2025 and the City's evaluation of the nature and extent of the incident, including whether any financial reporting systems, key controls, or financial data were compromised

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 also observed 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. 103, *Financial Reporting Model Improvements* (GASB 103)

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. GASB 103 is effective for the City's fiscal year ending September 30, 2026.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* (GASB 104)

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. GASB 104 is effective for the City's fiscal year ending September 30, 2026.

GASB Statement No. 105, *Subsequent Events* (GASB 105)

This statement improves the financial reporting requirements for subsequent events, thereby enhancing consistency in the application and better meeting the information needs of financial statement users. The statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The requirements of GASB 105 are effective for the City's fiscal year 2027.

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

Docusign Envelope ID: 2E987B38-11E5-44C2-B540-9609166CFA14

Representation of:
City of Abilene, Texas
555 Walnut St.
Abilene, TX 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, 2025.

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, 2025.
- Your audit of our compliance with requirements applicable to our passenger facility charge program as of and for the year ended September 30, 2025.

Our representations are current and effective as of the date of Forvis Mazars' report: March 26, 2026.

Our engagement with Forvis Mazars is based on our contract for services dated: August 25, 2025.

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.

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2. We acknowledge our responsibility for the design, implementation, and maintenance of:

    a. Internal control relevant to the preparation and fair presentation of 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, if any, 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 disclosed to you all instances in which artificial intelligence (AI) systems or tools were used related to financial reporting, internal controls, and other processes relevant to the financial statements and our compliance with requirements applicable to each of our major federal awards programs. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls related to the use of AI.

5. We have responded fully and truthfully to all your inquiries.

Government Auditing Standards

6. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.

7. 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.

8. 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.

9. 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.

10. We have a process to track the status of audit findings and recommendations.

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11. 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

12. 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.

13. 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.

14. We have reconciled the schedule of expenditures of federal awards, schedule of expenditures of state awards, and the schedule of PFC revenues and expenditures to the financial statements.

15. 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.

16. 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.

17. 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/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our 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 (PFC Guide), issued by the Federal Aviation Administration, that are applicable to the PFC program. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.

18. We are responsible for complying, and have complied, with the requirements of Uniform Guidance, TxGMS, and the PFC Guide.

19. 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.

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20. 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.

21. 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.

22. The information presented in federal and state awards programs 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.

23. The costs charged to federal and state awards programs and PFC program are in accordance with applicable cost principles.

24. 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.

25. 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.

26. We have monitored any subrecipients to determine that they have expended federal 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.

27. 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 awards programs passed through to the subrecipient by us.

28. We have considered the results of any subrecipient's audits received and made any necessary adjustments to our books and records.

29. 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.

30. 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.

31. 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.

32. The reporting package does not contain any protected personally identifiable information.

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33. 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

34. 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.

35. 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.

36. 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.

37. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, regulators, citizens, suppliers, or others.

38. 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

39. We have evaluated whether there are conditions or events known or reasonably knowable, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern within one year of the date of the financial statements and known facts thereafter without consideration of potential mitigating effects of management's plans and concluded substantial doubt does not exist.

Related Parties

40. 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.

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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.

41. 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 or more 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

42. 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.

43. 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.

44. 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.

45. There are no regulatory examinations currently in progress for which we have not received examination reports.

46. 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.

47. 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.

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Nonattest Services

48. 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 schedules 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 PFC revenues and expenditures and related notes

49. 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

50. 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.

51. 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.

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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.

52. 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 ACFR.

Transactions, Records, & Adjustments

53. All transactions have been recorded in the accounting records and are reflected in the financial statements.

54. The entity 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.

55. We have everything we need to keep our books and records.

56. 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

57. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

58. 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.

e. Risk disclosures associated with deposit and investment securities and derivative instrument transactions are presented in accordance with GASB requirements.

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59. 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.

60. 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.

61. 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.

62. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

63. 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.

64. 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.

65. Leases have been properly identified, recorded, and disclosed in accordance with GASB Statement No. 87, *Leases*.

66. Subscription-based information technology arrangements (SBITAs) have been properly identified, recorded, and disclosed in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

67. The government has properly measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASB Statement No. 101, *Compensated Absences*.

68. The government has appropriately considered its vulnerabilities due to certain concentrations or constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*, and represents no disclosures are required for the fiscal year ended September 30, 2025.

69. 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.

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70. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, budgetary comparison, pension information, 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.

71. 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

72. 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.

73. 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.

74. 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.

75. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

76. 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.

Docusign Envelope ID: 2E987B38-11E5-44C2-B540-9609166CFA14

77. We have exercised due care in the preparation of the introductory, statistical sections and SEC disclosures included in our ACFR and are not aware of any information contained therein that is inconsistent with the information contained in our basic financial statements.

Accounting & Disclosure

78. 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.

79. 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.

80. 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 agreement, for which noncompliance would materially affect the financial statements.

81. 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.

Docusign Envelope ID: 2E987B38-11E5-44C2-B540-9609166CFA14

Revenue, Accounts Receivable, & Inventory

82. Adequate provisions, allowances, or other adjustments in basis have been recorded for any material losses from:

    a. Uncollectible receivables.

    b. Excess or obsolete inventories.

    c. Purchase commitments in excess of normal requirements or at prices in excess of prevailing market prices.

Estimates

83. 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.

84. 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 a lack of diversity related to employers, industries, inflows of resources, workforce covered by collective bargaining agreements, providers of financial resources, or suppliers of material, labor or services loans, investments, or deposits, or constraints, which refer to a limitation imposed by an external party or by formal action of a government’s highest level of decision-making authority related to limitations on raising revenue, limitations on spending, limitations on the incurrence of debt, or mandated spending, 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

85. 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 accounting principles generally accepted in the United States of America.

    e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Docusign Envelope ID: 2E987B38-11E5-44C2-B540-9609166CFA14

Tax-Exempt Bonds

86. Tax-exempt bonds issued have retained their tax-exempt status.

87. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.

GASB Statement No. 101, Compensated Absences

88. In connection with the adoption of GASB Statement No. 101, *Compensated Absence*s (GASB 101), we represent that footnotes to the financial statements appropriately describe the adoption of GASB 101 and include all disclosures required under GASB 101.

Other Matters

89. We confirm that management has informed you of a cybersecurity incident that occurred on April 18, 2025 involving unauthorized access to certain systems/networks/applications. Upon discovery, we initiated our incident response protocols, engaged qualified cybersecurity specialists, and notified relevant parties as required. Based on our current understanding, we have evaluated the nature and extent of the incident, including whether any financial reporting systems, key controls, or financial data were compromised. Management believes that the incident did not have a material impact on the City's financial reporting processes or internal controls over financial reporting. All known facts related to the incident that could be relevant to the audit have been disclosed to you, including: the timeline of the incident; the nature and scope of unauthorized activity; actions taken to contain, investigate, and remediate the event; and management's assessment of financial reporting implications, if any. Additionally, we confirm that we have disclosed to you any costs incurred or expected to be incurred related to the incident, including investigation, remediation, legal, regulatory, and operational impacts, to the extent known as of the date of this letter.

Signed by:
Emily Crawford
719B56CB98B84A3...
Emily Crawford, City Manager

Signed by:
Marjorie Knight
615C3BF2F2B04FB...
Marjorie Knight, Director of Finance

Acceptance of the FY 2025 Annual Comprehensive Financial Report (ACFR)

CITY OF ABILENE TEXAS

Acceptance of the FY 2025 Annual Comprehensive Financial Report (ACFR)

- The FY 2025 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 (PDF 13)
  - Independent Auditor's Report – pg 1 (PDF 23)
  - Management's Discussion and Analysis – pg 7 (PDF 29)
  - Basic Financial Statements:
    - Government-Wide Statements – pg 25-27 (PDF 47)
    - Fund Financial Statements – pg 28-38 (PDF 50)
    - Notes to Financial Statements – pg 39-82 (PDF 61)
  - General Fund – Budgetary Basis – pg 85 (PDF 109)
  - Combining & Individual Fund Statements – pg 99-149 (PDF 123)
  - Statistical Section – pg 158-194 (PDF 183)
  - SEC Disclosures – pg 198 (PDF 223)
  - Federal Financial Assistance – pg 222-226 (PDF 248)

CITY OF ABILENE TEXAS

Acceptance of the FY 2025 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

CITY OF ABILENE TEXAS

Acceptance of the FY 2025 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

CITY OF ABILENE TEXAS

Acceptance of the FY 2025 Annual Comprehensive Financial Report (ACFR)

Budget Basis Financial Statements

Exhibits C-1, D-3–D-16

- Presented based on a Budget Basis: the City's traditional basis for establishing the budget

CITY OF ABILENE TEXAS

Acceptance of the FY 2025 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 to Continue to Monitor Closely

    As of September 30, 2025, the Firemen's pension is approximately 50% funded, compared to 97% for TMRS. While the plan remains underfunded, we are encouraged to report that its funded status has improved for the third consecutive year, rising from 47% in FY 2024 to nearly 50% in FY 2025. Despite this positive momentum, additional efforts are necessary to ensure the long-term sustainability of the plan. To address this, the City has established a pension committee composed of City staff, two City Council members, Firemen's Board members, and firefighters. This group is working to develop recommendations for City Council aimed at accelerating progress and strengthening the plan's long-term financial health.

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Max Johnson, Director of Public Works**

ITEM: **7. Resolution: Receive a Report, Hold a Discussion, and Take Action on Awarding Bid# CB-2627 Workzone Project N9 to Bontke Brothers Construction Co., Inc. *(Max Johnson)***

GENERAL INFORMATION
This construction contract involves the removal and replacement of existing pavement sections in streets bounded by N. 13th St. to N. 18th St. between Grape St. and Hickory St. Also included in this contract are areas of cement stabilization, concrete pavement, removal and replacement of sections of failed curb and gutter, and installation of valley gutters. This project includes a contingency of $200,000.00.

FUNDING/FISCAL IMPACT
Funding for this project will be through the Streets Maintenance Fee Funds.

STAFF AND/OR BOARD RECOMMENDATION
The Street Maintenance Advisory and Appeals Board selected this project during their August 2025 meeting. Staff recommends awarding the bid to the best value bidder, Bontke Brothers Construction Co., Inc. of Abilene Texas with a base bid amount of $2,860,553.10.

ATTACHMENTS:
1. Workzone Project N9 Resolution
2. Workzone Project N9 - Signed
3. CB2627TAB
4. SCOPE OF PROJECT N9
5. PROJECT LOCATION MAP
6. Workzone Project N9 Presentation - 3-25-2026

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

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 Workzone Project N9; and

WHEREAS, the project involves the rehabilitation of roadways located between N. 13th St. to N. 18th St. and Grape St. to Hickory St.; and

WHEREAS, the project will also include concrete pavement sections, curb and gutter replacement, valley gutter replacement, and alley apron replacement; 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 17, 2026:

Bontke Brothers Construction Co., Inc., Abilene, Texas	$2,860,553.10
J.H. Strain & Sons Inc., Tye, Texas	$3,080,812.90
CK Newberry, LLC, Karnes City, Texas	$3,622,453.30

WHEREAS, Bontke Brothers Construction Co., Inc., Abilene, Texas submitted the best value bid in the amount of $2,860,553.10 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 $2,860,553.10.

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

ADOPTED this 9th day of April, 2026.

ATTEST:

_____
Shawna Atkins, City Secretary

_____
Weldon Hurt, Mayor

APPROVED:

_____
Stanley Smith, City Attorney

CONSTRUCTION CONTRACT

BACKGROUND

THIS CONTRACT, made on the 9th day of April, 2026 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 --

WORKZONE PROJECT N9

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 $2,860,553.10.

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.

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"

IN WITNESS HERE OF, the parties hereto have executed this contract:

CONTRACTOR

Name of Contractor:
Bontke Brothers

Signature

Brent Portail
Name - Typed or Printed

Project Executive
Title - Typed or Printed

Business Address:
102 College Dr.
Abilene, TX 79601

325-677-6276
Business Phone No.

75-1331325
Federal Tax I.D.#

ATTEST: (If Corporation)
Sydney Berenge
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

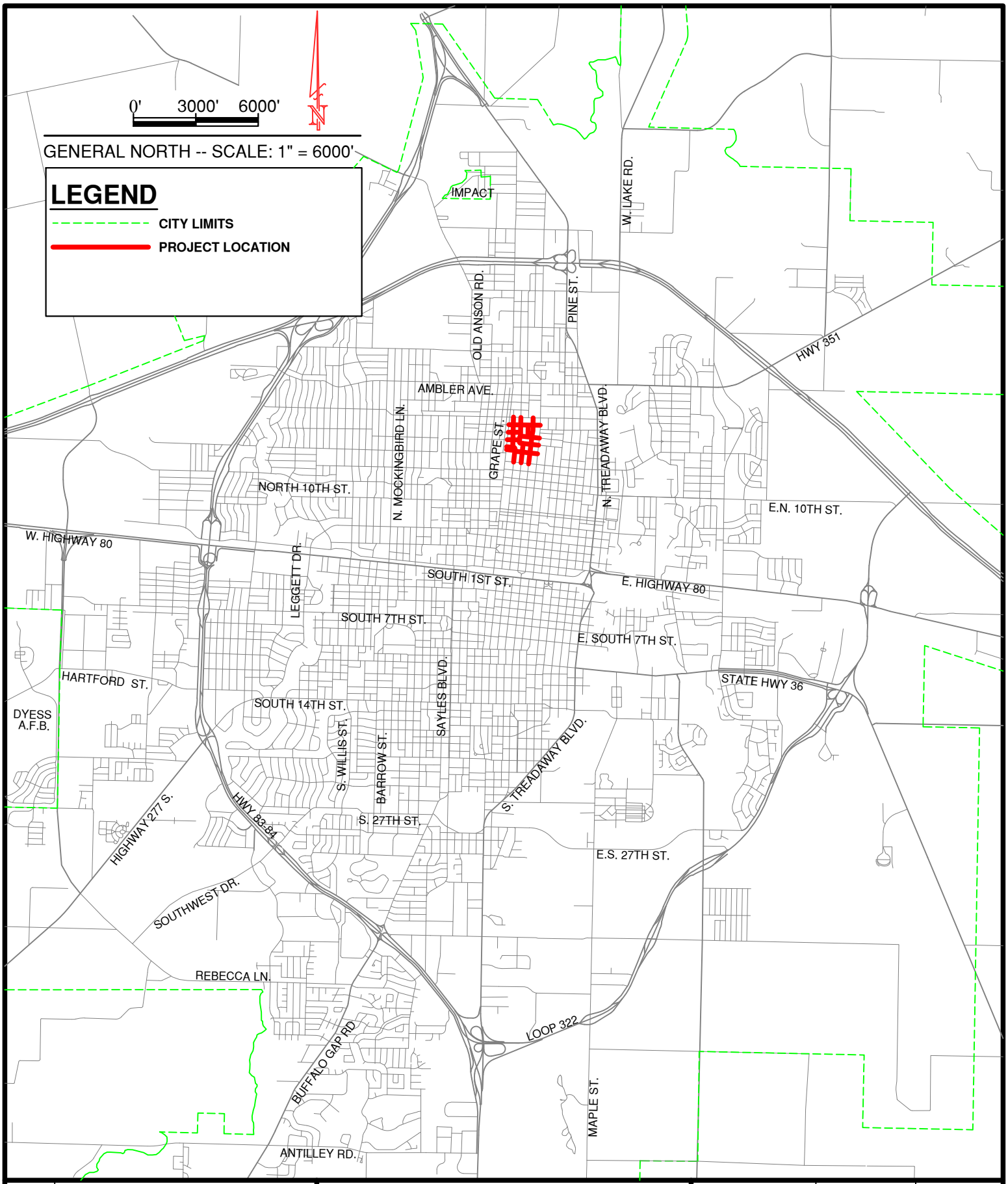
DEPARTMENT: ENGINEERING
BID NO.: CB-2627
TIME OF OPENING: 11:00 A.M.
DATE OF OPENING: MARCH 17, 2026

ITEM	DESCRIPTION	QTY	UNIT	BONTKE BROTHERS CONSTRUCTION CO., INC. ABILENE, TX		J.H. STRAIN & SONS, INC. TYE, TX		CK NEWBERRY, LLC KARNES CITY, TX							
				UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
1.	WORKZONE PROJECT N9				2,860,553.10		3,080,812.90		3,622,453.30						
BASE BID					2,860,553.10		3,080,812.90		3,622,453.30						
DISCOUNT															
TOTAL BID					2,860,553.10		3,080,812.90		3,622,453.30						

*NOTES: INDICATES RECOMMENDED AWARD

SCOPE OF PROJECT

This construction contract involves the removal and replacement of existing pavement sections in streets bounded by N. 13th St. to N. 18th St. between Grape St. and Hickory St. Also included in this contract are areas of cement stabilization, concrete pavement, removal and replacement of sections of failed curb and gutter, and installation of valley gutters.



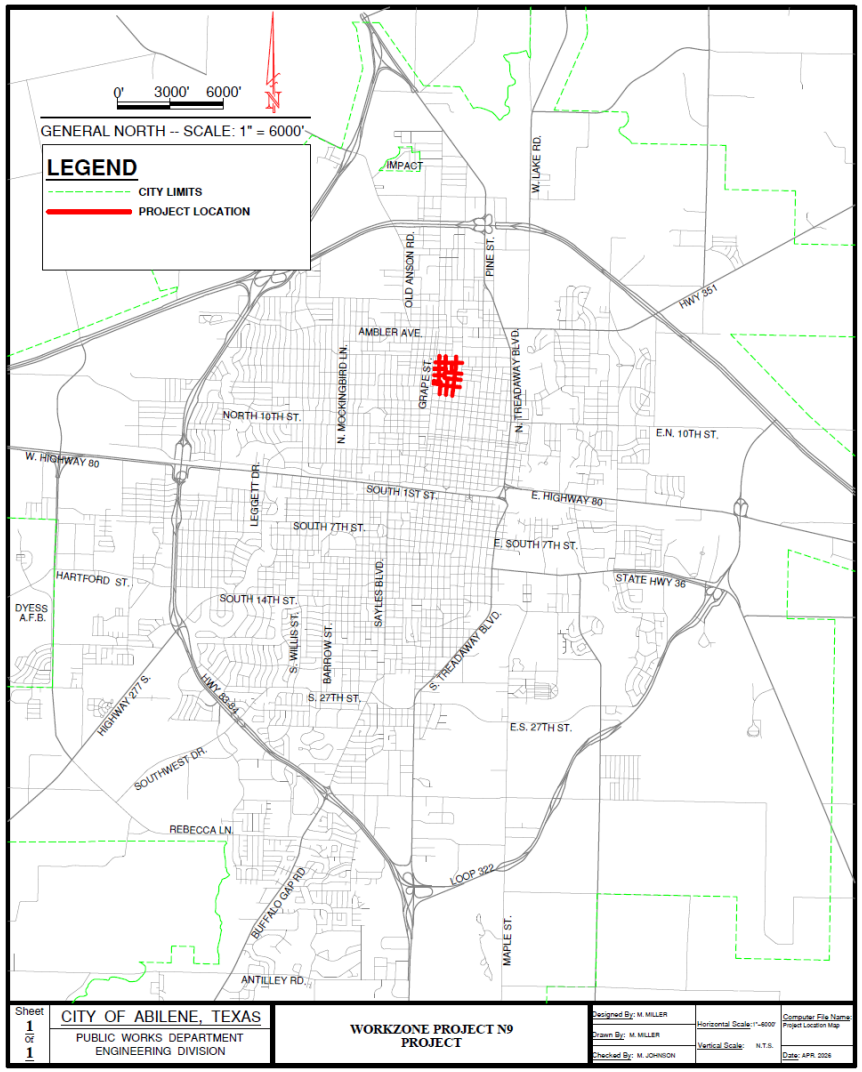
Sheet	CITY OF ABILENE, TEXAS	WORKZONE PROJECT N9 PROJECT	Designed By: M. MILLER		Computer File Name: Project Location Map
1 Of 1	PUBLIC WORKS DEPARTMENT ENGINEERING DIVISION		Drawn By: M. MILLER	Horizontal Scale: 1"=6000'	
			Checked By: M. JOHNSON	Vertical Scale: N.T.S.	Date: APR. 2026

Bid Award of CB-2627 Workzone Project N9

(Max Johnson)

CITY OF ABILENE TEXAS

Bid Award of CB-2627 Workzone Project N9



Limits

N. 13th St. to N. 18th St. between Grape St. and Hickory St.

CITY OF ABILENE TEXAS

Bid Award of CB-2627 Workzone Project N9

- Project includes:
  - Removal and replacement of existing pavement sections in streets bounded by N. 13th St. to N. 18th St. between Grape St. and Hickory St; included in this contract are areas of cement stabilization (as required), concrete pavement, removal and replacement of sections of failed curb and gutter, and installation of valley gutters.
- Project advertised March 1 and 8, 2026; bids opened March 17, 2026; three (3) bids received.
- Project allowance: $200,000.00.
- Staff recommends awarding the bid to the best value bidder, Bontke Brothers Construction Co., Inc. with a base bid $2,860,553.10.

CITY OF ABILENE TEXAS

Questions?

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Max Johnson, Director of Public Works**

ITEM: **8. Resolution: Receive a Report, Hold a Discussion, and Take Action on Awarding Bid# CB-2628 Workzone S4 Seal Coat Project to Bontke Brothers Construction Co., Inc. *(Max Johnson)***

GENERAL INFORMATION
This construction contract involves the application of a seal coat on a previously repaved area of roadways to extend the life of the pavement. The area for this work will be from S. 7th St. to S. 1st St. between Butternut St. and Treadaway Blvd. This project will also include full depth patches (as required), removal of the existing raised pavement markings, and replacement with thermoplastic pavement markings. This project includes a $100,000.00 contingency.

FUNDING/FISCAL IMPACT
Funding for this project will be through the Streets Maintenance Fee Funds.

STAFF AND/OR BOARD RECOMMENDATION
The Street Maintenance Advisory and Appeals Board selected this project during their August 2025 meeting. Staff recommends awarding the bid to the best value bidder, Bontke Brothers Construction Co., Inc. of Abilene Texas with a base bid amount of $1,357,269.50.

ATTACHMENTS:
1. Workzone S4 Seal Coat Resolution
2. Workzone S4 Sealcoat - Signed
3. CB2628TAB
4. SCOPE OF PROJECT S4
5. PROJECT LOCATION MAP
6. Workzone S4 Seal Coat Presentation - 3-25-2026

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

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 Workzone S4 Seal Coat Project; and

WHEREAS, the project involves the application of a seal coat to roadways located between S. 1st St. to S. 7th St. and Butternut St. to S. Treadaway Blvd. to extend the life of the existing pavement; 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 17, 2026:

Bontke Brothers Construction Co., Inc., Abilene, Texas	$1,357,269.50
J.H. Strain & Sons Inc., Tye, Texas	$1,543,730.80

WHEREAS, Bontke Brothers Construction Co., Inc., Abilene, Texas submitted the best value bid in the amount of $1,357,269.50 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 $1,357,269.50.

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

ADOPTED this 9th day of April, 2026.

ATTEST:

_____
Shawna Atkins, City Secretary

_____
Weldon Hurt, Mayor

APPROVED:

_____
Stanley Smith, City Attorney

CONSTRUCTION CONTRACT

BACKGROUND

THIS CONTRACT, made on the 9th day of April, 2026 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 --

WORKZONE S4 SEAL COAT PROJECT

All work to be performed will be completed in conformance with (1) Part I and II of the City of Abilene's Standard Specifications for Construction adopted September, 2006 with the attached amendments in these Contract Documents, and (2) the Technical Specifications and Plans attached to these Contract Documents. Technical Specifications and Plans attached to these Contract Documents control in the event of a conflict.

In consideration of this Work, the City will pay the Contractor the sum of $1,357,269.50.

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.

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"

IN WITNESS HERE OF, the parties hereto have executed this contract:

CONTRACTOR

Name of Contractor:
Bontke Brothers

Signature

Brent Partain
Name - Typed or Printed

Project Executive
Title - Typed or Printed

Business Address:
102 College Dr.
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

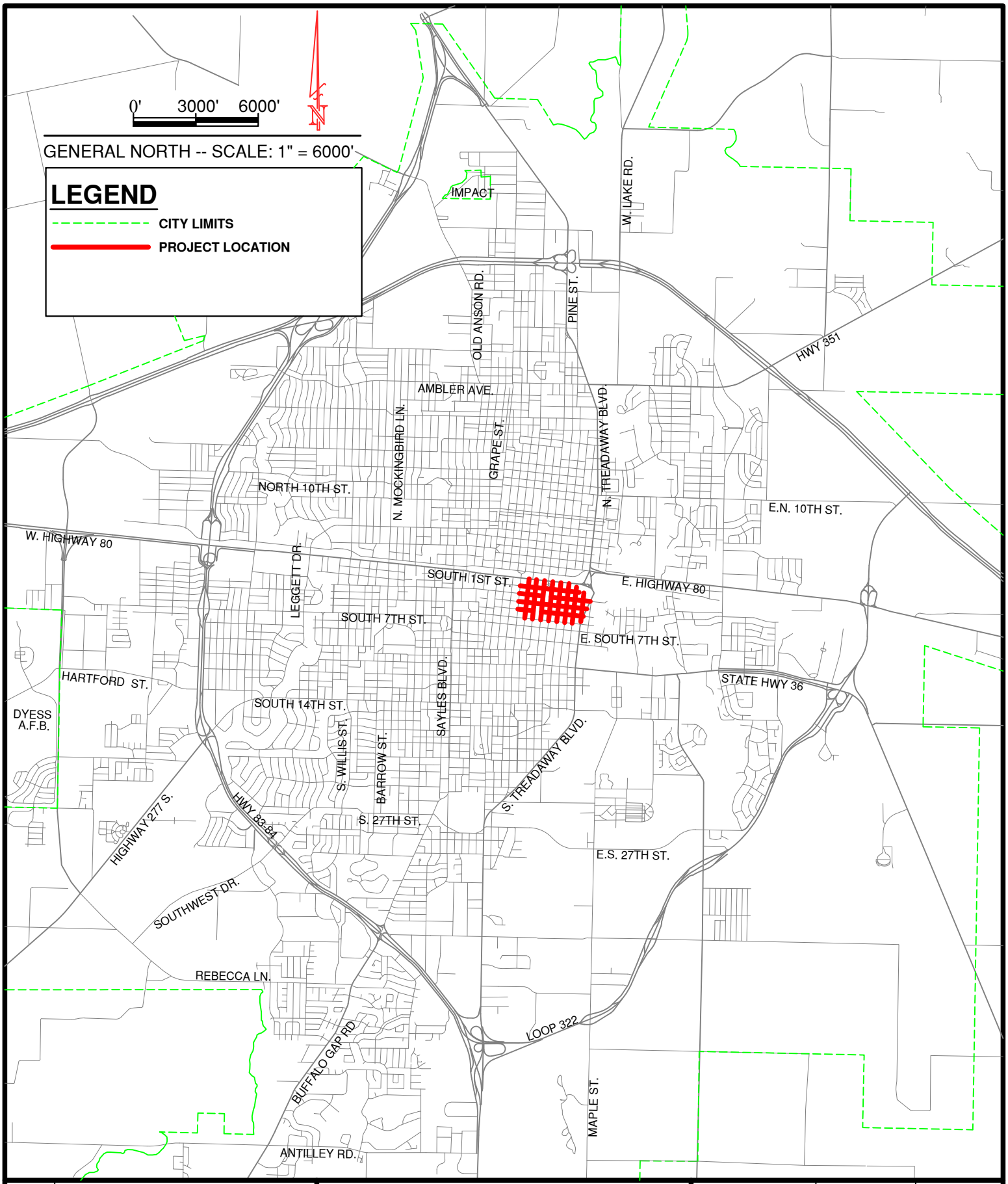
DEPARTMENT: ENGINEERING
BID NO.: CB-2628
TIME OF OPENING: 11:00 A.M.
DATE OF OPENING: MARCH 17, 2026

ITEM	DESCRIPTION	QTY	UNIT	BONTKE BROTHERS CONSTRUCTION CO., INC. ABILENE, TX		J.H. STRAIN & SONS, INC. TYE, TX									
				UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
1.	WORKZONE S4 SEAL COAT PROJECT				1,357,269.50		1,543,730.80								
BASE BID					1,357,269.50		1,543,730.80								
DISCOUNT															
TOTAL BID					1,357,269.50		1,543,730.80								

*NOTES: INDICATES RECOMMENDED AWARD

SCOPE OF PROJECT

This construction contract involves the application of a seal coat on a previously repaved area of roadways to extend the life of the pavement. The area for this work will be from S. 7th St. to S. 1st St. between Butternut St. and Treadaway Blvd. This project will also include full depth patches, removal of the existing raised pavement markings, and replacement with thermoplastic pavement markings.



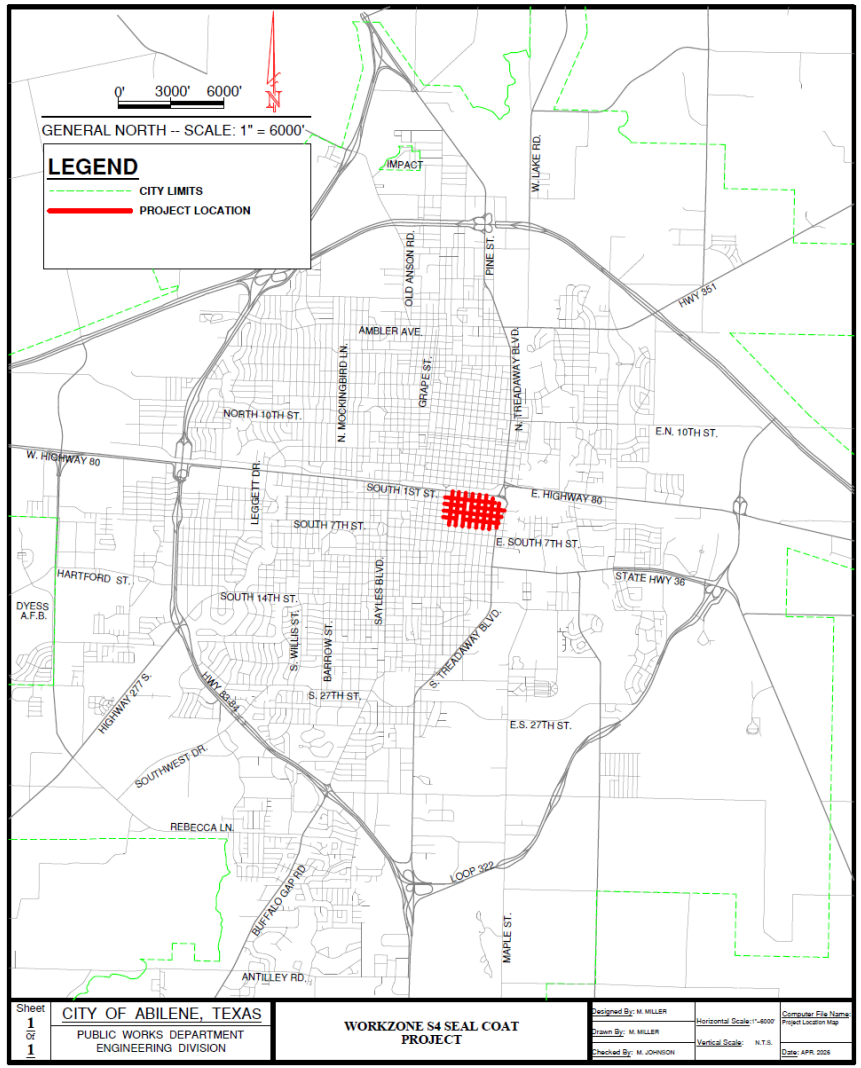
Sheet	CITY OF ABILENE, TEXAS	WORKZONE S4 SEAL COAT PROJECT	Designed By: M. MILLER	Horizontal Scale: 1"=6000'	Computer File Name: Project Location Map
1 Of 1	PUBLIC WORKS DEPARTMENT ENGINEERING DIVISION		Drawn By: M. MILLER	Vertical Scale: N.T.S.	Date: APR. 2026
			Checked By: M. JOHNSON		

Bid Award of CB-2628
Workzone S4 Seal Coat Project

(Max Johnson)

CITY OF ABILENE TEXAS

Bid Award of CB-2628 Workzone S4 Seal Coat Project



Limits

S. 1st St. to S. 7th St. between Butternut St. and S. Treadaway Blvd.

CITY OF ABILENE TEXAS

Bid Award of CB-2628 Workzone S4 Seal Coat Project

- Project includes:
  - Application of a seal coat on a previously repaved area of roadways to extend the life of the pavement; area for this work will be from S. 7th St. to S. 1st St. between Butternut St. and Treadaway Blvd. and also includes full depth patches (where required), removal of the existing raised pavement markings, and placement of thermoplastic pavement markings.
- Project advertised March 1 and 8, 2026; bids opened March 17, 2026; two (2) bids received.
- Project allowance: $100,000.00.
- Staff recommends awarding the bid to the best value bidder, Bontke Brothers Construction Co., Inc. with a base bid of $1,357,269.50.

CITY OF ABILENE TEXAS

Questions?

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Max Johnson, Director of Public Works**

ITEM: **9. Resolution: Receive a Report, Hold a Discussion, and Take Action on Awarding Professional Services Contract to Jacob Martin, LLC, for design of Griffith Rd. Section II *(Max Johnson)***

GENERAL INFORMATION

This professional services contract includes engineering services, including surveying and materials testing, for the design of a roadway reconstruction, waterline replacement, and associated improvements for 2,400 linear foot segment of Griffith Road extending from Marathon Drive to East Stamford Street (I-20 access road). The work includes demolition of existing roadway section, new asphalt and concrete paving, concrete curb and gutter, associated drainage improvements, and removal and installation of a new waterline. Roadway widths, transitions, intersection layout design, and design of lane configurations approaching the intersection will be provided as well as the evaluation and design of sidewalks along Griffith Road. Floodway impact analysis, including all required hydraulic modeling, will be provided at locations where the proposed Griffith Road cross section impacts existing floodplains/floodways. A Letter of Map Revision due to the floodway impacts will be provided on an as-needed basis.

FUNDING/FISCAL IMPACT

Funding for this project will be a combination of Streets Maintenance Fee Funds and Water Utility Funds

STAFF AND/OR BOARD RECOMMENDATION

Staff recommends awarding the professional services contract to Jacob Martin, LLC with a "not to exceed" contract amount of $261,000.00.

ATTACHMENTS:

1. Griffith Rd Phase II Proj Resolution - 3-25-2026
2. 26175 Griffith Rd. Contract Complete 3.20.26
3. PROJECT LOCATION MAP
4. Griffith Rd. Phase II Professional Services Presentation - 3-25-2026

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

RESOLUTION NO._____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH JACOB & MARTIN, LTD.

WHEREAS, The City of Abilene desires to reconstruct Griffith Road from Marathon Rd. to E. Stamford St.; and,

WHEREAS, The City of Abilene made a request for proposal (RFP) from Jacob & Martin for the design and plan preparation for said project; and,

WHEREAS, Local participation and experience working with the City was considered, and experience performing engineering in the area of said project, Jacob & Martin was selected to provide design and plan preparation; and,

WHEREAS, The City Council authorizes the City Manager to execute an agreement with Jacob & Martin, Ltd. in the amount of $261,000.00 for the engineering of the reconstruction of Griffith Road from Marathon Rd. to E. Stamford St.

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

PART 1: The City Council authorizes the City Manager to execute an agreement with Jacob & Martin, Ltd.

PART 2: That the design agreement is in the amount of $261,000.00 for the design of Griffith Road from Marathon Rd. to E. Stamford St.

PART 3: That this resolution will take effect immediately from and after passage.

ADOPTED this 9th day of April, 2026.

ATTEST:

_____
Shawna Atkinson, City Secretary

_____
Weldon Hurt, Mayor

APPROVED:

_____
Stanley Smith, City Attorney

PROFESSIONAL SERVICES CONTRACT
Engineers & Architects

This Contract, dated the 9th day of April, 2026, is between the City of Abilene, a home rule municipal corporation of the State of Texas ("City"), and Jacob & Martin, a Limited Liability Company organized under the laws of the State of Texas ("Professional").

The City is engaged in design services related to Griffith Rd. 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 Engineer properly licensed 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 a mutually agreed upon date..

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.

	Type	Amount
__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)
__X_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:
Max E. Johnson
Director of Public Works
City of Abilene
555 Walnut St.
Abilene TX, 79601

Professional – ATTN:
Tal Fillingim, P.E.
Project Manager
Jacob & Martin
3465 Curry Ln.
Abilene TX, 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: Emily Crawford

Title: City Manager

ATTEST:

_____

City Secretary

APPROVED:

By: _____

City Attorney

PROFESSIONAL

By:

Name: Tal Fillingim, P.E.

Title: Senior Partner

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 services, including surveying and materials testing, for the design of a roadway reconstruction, waterline replacement, and associated improvements for 2,400 linear foot segment of Griffith Road extending from Marathon Drive to East Stamford Street (I-20). The work includes demolition of existing roadway section, new asphalt and concrete paving, concrete curb and gutter, associated drainage improvements, and removal and installation of a new waterline. Roadway widths, transitions, intersection layout design, and design of lane configurations approaching the intersection will be provided as well as the evaluation and design of sidewalks along Griffith Road. Floodway impact analysis, including all required hydraulic modeling, will be provided at locations where the proposed Griffith Road cross section impacts existing floodplains/floodways. A Letter of Map Revision due to the floodway impacts will be provided on an as needed basis.

Task 1 – Initial Project Data Collection and Analysis

The Scope of the work will consist of the following:

1) Topographic survey, utility locates, and associated field data collection necessary to prepare construction documents. Determination of right of way, within +-1 ft, for full length of roadway improvements. Preparation of easement or right-of-way dedication documents, plats, or any other survey document or instruments are not included.
2) Existing pavement corings and lab analysis for up to 5 total corings.
3) Potholing of gas lines and city water & sewer lines if determined to be necessary for design of the project. This includes up to 4 pothole locations.

Task 2 – Design of Roadway, Pedestrian, and Drainage Improvements

The Scope of the work will consist of the following:

1) Pavement section design, including evaluations and analysis of roadway improvement approach.
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 of schematic and design development. Prepare detailed construction plans for the purpose of bidding

3465 Curry Lane
Abilene, TX 79606
325.695.1070

908 S. Main Street, Suite 100
Boerne, TX 78006
325.695.1070

4920 S. Loop 289, Suite 106
Lubbock, TX 79414
806.368.6375

36 E. Twohig, Suite 101
San Angelo, TX 76903
325.695.1070

1925 Fort Worth Highway
Weatherford, TX 76086
817.594.9880

www.jacobmartin.com | info@jacobmartin.com | TBPE Firm #: 2448 | TBPELS Firm #: 10194493 | TBAE Firm #: BR 2261

and constructing the roadway and pedestrian improvements. This shall include typical sections, horizontal and vertical alignments, roadway cross sections, side street profiles, drainage structure details, erosion control plans, stabilization plan, construction details, quantities, signage and pavement marking plan, and all associated specifications

3) Coordinate plan review and approval, including any required TDLR Handicap Accessibility reviews in accordance with Americans with Disabilities Act.
4) Attend all design and project coordination meetings as required.
5) Provide all coordination with permitting agencies to obtain permits, including all necessary utility coordination.
6) Prepare bid and contract documents and attend any pre-bid meetings. Assist the City of Abilene in advertising, bidding and contract award.
7) Hold a pre-construction conference involving all parties and assist in any needed review of design-related questions during construction.
8) Review and approve pay applications and submittals/shop drawings as needed for the project and perform final walk through of the project.
9) Prepare and approve any change orders needed during construction. Issue revised construction plans if needed.
10) Provide periodic site observations and prepare final record drawings upon completion of the project.
11) This scope does not include any utility relocation design, lighting design, or any resident project inspection.

Task 3 – Floodway Impact Analysis

The Scope of the work will consist of the following:

1) Perform up to two (2) field visits to evaluate the site conditions and understand drainage patterns, as well as potential construction constraints. Obtain record drawings for existing infrastructure and developments in the area, as necessary.
2) Obtain the effective FEMA hydraulic effective model for Rainy Creek. Convert to HEC-RAS, if necessary.
3) Revise the effective model to develop the duplicate effective and corrected effective HEC-RAS hydraulic models for the impacted areas. The flow rates in the effective hydraulic model will be utilized. Updates to the hydrology are excluded from this study.

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4) ENGINEER will perform a floodplain analysis of Rainy Creek. The analysis will be performed in accordance with City of Abilene Standards and the minimum requirements of the National Flood Insurance Program (NFIP) as administered by the Federal Emergency Management Agency (FEMA).
5) Utilize existing hydraulic model and hydraulic work map(s) for Rainy Creek as available.
6) Update the cross-section data in the hydraulic model for the sections that cross Griffith Road. Contour data from the topographic survey of the project site will be used to generate the updated cross section data.
7) Update the corrected effective model with project survey and LiDAR information to create the existing (Pre-project) model. Changes to the model will only include topographic information.
8) Develop the proposed (Revised or Post-Project) model to analyze the proposed Griffith Road roadway improvements from Marathon to E. Stamford Street.
9) Determine any impacts due to the proposed roadway improvements.
10) Coordinate with roadway designers to minimize and/or mitigated impacts
11) Prepare a report summarizing the assumptions made, methodologies used, and conclusions reached in the flood study. The report will provide the technical background data to support a request for revising the current floodplain limits within the project area.
12) ENGINEER will provide two (2) bound copies of both the DRAFT and FINAL reports to the City of Abilene, along with one digital copy in PDF format.

Task 4 – Conditional Letter of Map Revision and a Letter of Map Revision

The Scope of the work will consist of the following:

Conditional Letter of Map Revision (CLOMR)

ENGINEER will assist CLIENT in securing a CLOMR from the Federal Emergency Management Agency (FEMA) that depicts the revised floodplain of Rainy Creek through the development:

1) Attend a pre-development conference with the City staff to discuss the proposed project, proposed changes within the floodplain, and any issues that will need to be addressed in the CLOMR flood study.
2) Update the hydraulic model Cedar Creek proposed model to reflect the post-construction topography as designed and assemble the required technical data to support the proposed CLOMR (i.e., flood study report, hydrologic and hydraulic computer models and associated exhibits).

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3) Prepare a draft public notice describing the proposed revisions to the effective floodplain. The draft public notice will be included in the CLOMR submittal to FEMA and upon FEMA's approval of the notice, it will be published in a local newspaper. The cost of publishing the public notice is not included in this Scope of Services and shall be paid by CLIENT.
4) Submit a draft copy of the CLOMR request package to the City of Abilene floodplain administrator for review prior to submitting to FEMA and revise the information in the LOMR submittal per the floodplain administrator's review comments, if any.
5) FEMA requires that a review and processing fee be submitted for a map revision and requests related to modifications of the floodplain limits. The FEMA review fee must be paid by CLIENT prior to submitting the CLOMR request and is not included in the base scope of services. The current FEMA review fee associated with CLOMRs of this type (CLOMR Based on New Hydrology, Bridge, Culvert, Channel, or Combination Thereof) is $6,500. The FEMA review fees are subject to change.
6) Submit the CLOMR request package to FEMA for review and revise the information in the CLOMR submittal per review comments for FEMA, if any.

Letter of Map Revision (LOMR)

ENGINEER will assist CLIENT in securing a LOMR from the Federal Emergency Management Agency (FEMA) that depicts the revised floodplain of Rainy Creek:

1) Attend a pre-development conference with the City staff to discuss the proposed project, proposed changes within the Rainy Creek floodplain, and any issues that will need to be addressed in the LOMR flood study.
2) A post-construction survey of the area to be reclaimed from the 100-year floodplain will be prepared as needed. The survey shall be based on North American Vertical Datum of 1988 (NAVD88) and the Texas State Plane Coordinate System (Grid).
3) Update the hydraulic model of Rainy Creek developed with the relevant Flood Study to reflect the post-construction topography per the as-built survey data referenced above and assemble the required technical data to support the proposed LOMR (i.e., flood study report, hydrologic and hydraulic computer models and associated exhibits).
4) Prepare a draft public notice describing the proposed revisions to the effective floodplain. The draft public notice will be included in the LOMR submittal to FEMA and upon FEMA's approval of the notice, it will be published in a local newspaper. The cost of publishing the public notice is not included in this Scope of Services and shall be paid by CLIENT.

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5) Submit a draft copy of the LOMR request package to the City of Abilene floodplain administrator for review prior to submitting to FEMA and revise the information in the LOMR submittal per the floodplain administrator's review comments, if any.
6) FEMA requires that a review and processing fee be submitted for a map revision and requests related to modifications of the floodplain limits. The FEMA review fee must be paid by CLIENT prior to submitting the LOMR request and is not included in the base scope of services. The current FEMA review fee associated with LOMRs of this type (Physical Map Revision Base on a Bridge, Culvert, Channel, Hydrology, or Combination Thereof) is $8,000 plus $2,500 per FIRM panel. The FEMA review fees are subject to change.
7) Submit the LOMR request package to FEMA for review and revise the information in the LOMR submittal per review comments for FEMA, if any.

Task 5 – Design of Waterline Improvements

The Scope of the work will consist of the following:

1) Prepare detailed specifications, contract drawings and plans for bidding project. Prepare detailed cost estimates, which shall include summaries of bid items and quantities.
2) Furnish Bidding Documents to City for water department and legal review.
3) Coordinate all potholing of gas lines and city water & sewer lines if determined to be necessary for design of the project
4) Assist in the preparation of formal Contract Documents for the construction of the project.
5) Attend all design and project coordination meetings as required.
6) Provide all coordination with permitting agencies to obtain permits, including all necessary utility coordination.
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) Review and approve pay applications and submittals/shop drawings as needed for the project and perform final walk through of the project.
10) Prepare and approve any change orders needed during construction. Issue revised construction plans if needed.
11) Provide periodic site observations and prepare final record drawings upon completion of the project.

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Attachment B

Compensation Payment Schedule

Payment is based on the completion of work as set forth in the authorized individual Task, as set out below, not to exceed the Total Contract Amount of $261,000.00

Compensation for Task 1 as described above shall be at a lump sum fee of $30,000.00. Any additional pavement coring's above the 5 specified in the scope of services will be provided at a rate of $300 per coring. Any required potholing will be provided under this task. Any additional potholes required above the 4 specified will be provided at $2,500 per pothole.

Compensation for Task 2 as described above shall be at a lump sum fee of $157,000.00.

Compensation for Task 3 as described above shall be at a lump sum fee of $14,000.00.

Compensation for Task 4 as described above shall be at a lump sum fee of $37,000.00.

Compensation for Task 5 as described above shall be at a lump sum fee of $23,000.00.

Fees do not include any required outside review, inspection, or filing fees. 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. Project schedule to be finalized once notice to proceed has been issued. Task 1 is anticipated to be completed within 2 months from notice to proceed. Task 2 and 3 are anticipated to be completed within 5 months after completion of Task 1.

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EXHIBIT A

TO AGREEMENT FOR PROFESSIONAL SERVICES

HOURLY RATES FOR PROFESSIONAL SERVICES

ENGINEERING SERVICES	
Principal Engineer	$ 250.00
Registered Professional Engineer - 1	200.00
Registered Professional Engineer - 2	165.00
Engineer-in-Training (E.I.T.)	150.00
Engineering Technician - 1	145.00
Engineering Technician - 2	115.00
CAD Draftsman - 1	110.00
CAD Draftsman - 2	90.00
Engineering/Architectural Intern	80.00

ARCHITECTURAL SERVICES	
Principal Architect	$ 225.00
Licensed Architect - 1	200.00
Licensed Architect - 2	165.00
Licensed Interior Designer	125.00
Architectural Associate	115.00
Architectural Intern	80.00

ANCILLARY SERVICES	
Environmental Scientist	$ 135.00
Environmental Technician	90.00
GIS Technician - 1	150.00
GIS Technician - 2	100.00
Senior Land Man	130.00
Clerical - 1	125.00
Clerical - 2	100.00

Effective 1/1/2026

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SURVEYING SERVICES

Principal Surveyor	$ 185.00
Registered Professional Land Surveyor	175.00
Surveyor-in-Training (S.I.T.)	110.00
1-Man Survey Team	195.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	230.00
2-Man Survey Team	230.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	265.00
3-Man Survey Team	265.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	300.00
Vehicle Charge (per day) plus IRS rate per mile	50.00

FIELD SERVICES

Resident Project Representative - 1	$ 120.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	150.00
Resident Project Representative - 2	100.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	125.00
Licensed Water/Wastewater Operator (A/B)	125.00
Licensed Water/Wastewater Operator (C/D)	95.00
Vehicle Charge (per day) plus IRS rate per mile	50.00

A FACTOR OF 1.1 SHALL BE APPLIED TO THE FOLLOWING

1. Actual cost of subsistence and lodging
2. Actual cost of postage and shipping fees
3. Actual cost of materials required for the project used in surveying, drafting and associated activities
4. Actual cost of special tests and services of special consultants, if required

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CONSTRUCTION MATERIALS ENGINEERING AND TESTING FEES

SERVICE TIME		
Registered Professional Engineer	$	200.00
Materials Technician Service Time		80.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)		108.00
Pier Observation, Hot Mix, Reinforcing Steel		95.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)		110.00
CONCRETE		
Concrete Cylinder Compressive Strength Tests	$	35.00
Client Made Cylinder		45.00
Entrained Air Content Test		41.00
Slump Tests, when cylinders are not made		32.00
Concrete Mix Design		1250.00
Concrete Design Confirmation Cylinder		45.00
Concrete Beam Flexural Strength Test		90.00
SOILS		
Atterberg Limits (Liquid Limit, Plastic Limit & P.I.)	$	97.00
Field Compaction Test		36.00
Moisture-Density Curve (Proctor)		335.00
Washed Sieve Analysis (Soil)		83.00
Washed Sieve Analysis (Base Material)		97.00
Unit Weight		54.00
Absorption		54.00
Decantation		54.00
Moisture Content		54.00
ASPHALT		
Rice Theoretical Specific Gravity	$	98.00
Field Density, Hot Mix (Nuclear Method)		45.00

Local Vehicle Charge (within 20 miles of Abilene) - $40.00 per trip to the project
Travel from and return to office at IRS rate per mile, plus service time at above rates
Travel Charges (outside 20 miles of Abilene) – Round trip mileage at IRS current rate, plus

A FACTOR OF 1.1 SHALL BE APPLIED TO THE FOLLOWING

1. Actual cost of subsistence and lodging
2. Actual cost of postage and shipping fees
3. Actual cost of materials required for the project used in surveying, drafting and associated activities
4. Actual cost of special tests and services of special consultants, if required

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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 $, See attached schedule per hour, or per the attached schedule, not to exceed $261,000.00.

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, 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 ___

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 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, orTWCC-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;

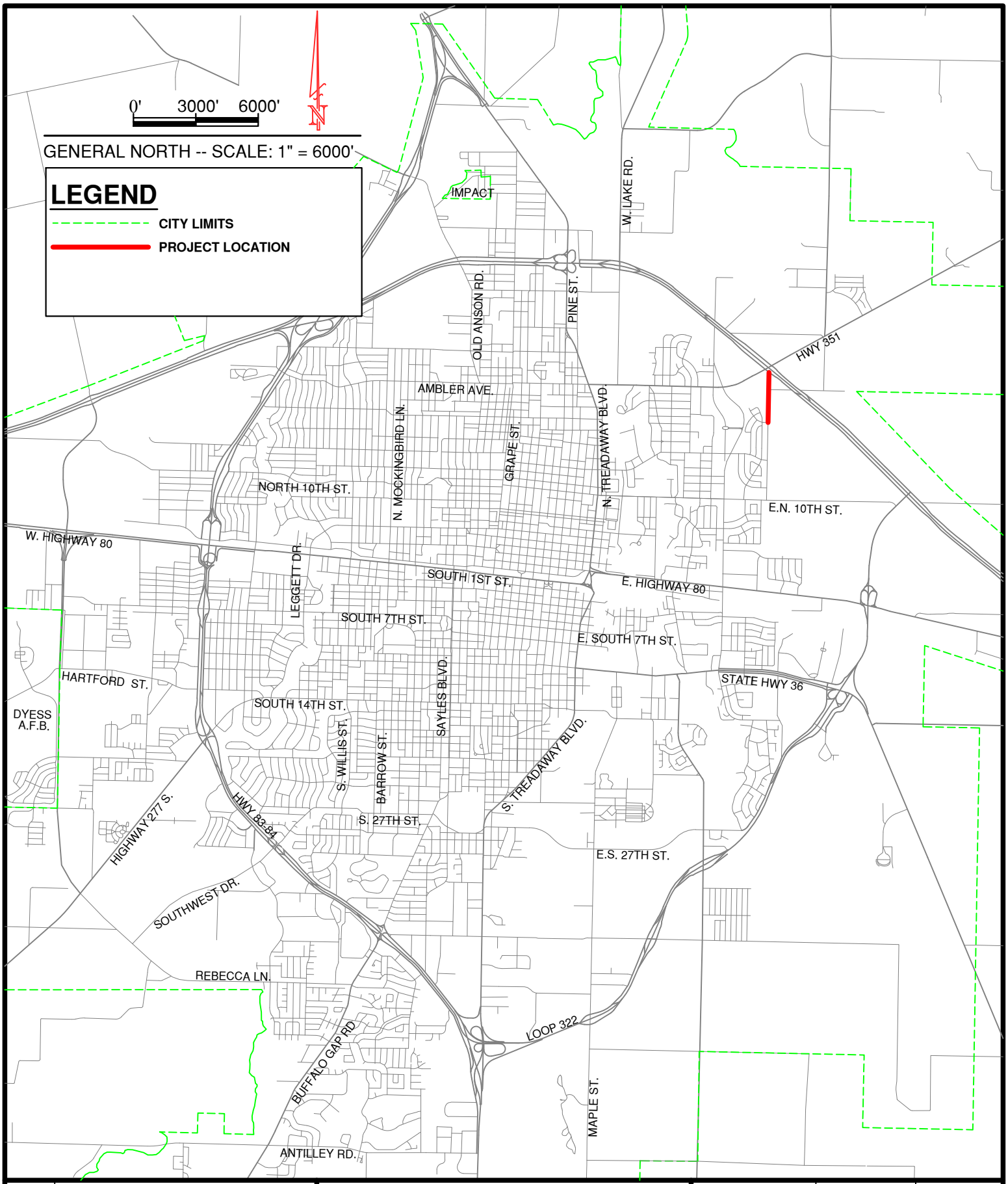
(5) retain all required certificates of coverage on file for the duration of the project and for one (1) year thereafter;

(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.



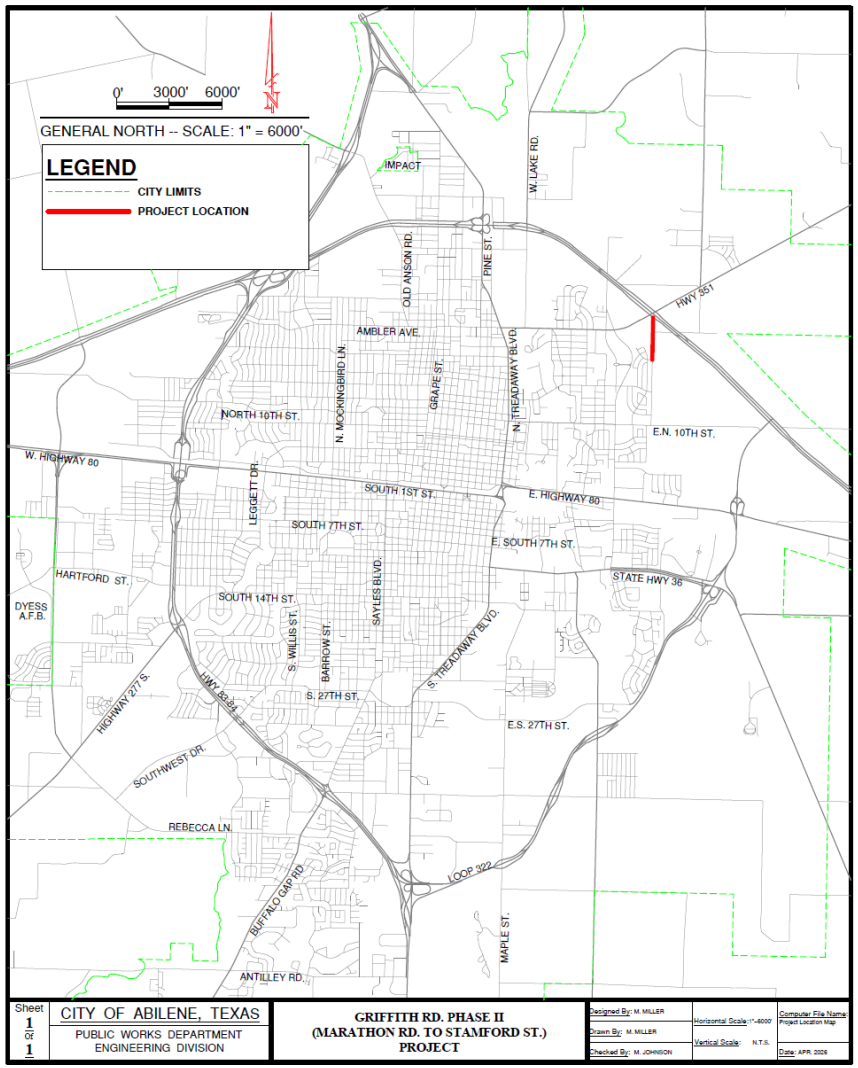
Sheet 1 Of 1	CITY OF ABILENE, TEXAS PUBLIC WORKS DEPARTMENT ENGINEERING DIVISION	GRIFFITH RD. PHASE II (MARATHON RD. TO STAMFORD ST.) PROJECT	Designed By: M. MILLER Drawn By: M. MILLER Checked By: M. JOHNSON	Horizontal Scale: 1"=6000' Vertical Scale: N.T.S.	Computer File Name: Project Location Map Date: APR. 2026

Professional Services Contract for the Griffith Rd. Reconstruction Phase II Project (Marathon Rd. to E. Stamford St.)

(Max Johnson)

CITY OF ABILENE TEXAS

Professional Services Contract for the Griffith Rd. Reconstruction Phase II Project (Marathon Rd. to E. Stamford St.)



Streets

Griffith Rd.

Limits

Marathon Rd. to E. Stamford St.

CITY OF ABILENE TEXAS

Professional Services Contract for the Griffith Rd. Reconstruction Phase II Project (Marathon Rd. to E. Stamford St.)

- Project includes:
  - Professional Services related to the design of a reconstruction project for Griffith Rd. from Marathon Rd. to E. Stamford St.
  - Floodway Impact Analysis with an option for a Conditional Letter of Map Revision and Letter of Map Revision if deemed necessary after Floodway Impact Analysis is completed.
  - Design of Waterline Improvements in conjunction with the roadway design.
- Project funded through the Streets Maintenance Fee and Water Utilities Funds.
- Staff recommends awarding the professional services contract to Jacob & Martin, with a contract amount of $261,000.00.

CITY OF ABILENE TEXAS

Questions?

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Julee Hammer, Library Director**

ITEM: **10. Resolution: Receive a Report, Hold a Discussion, and Take Action on Authorizing the City Manager to Approve Library Materials Purchases from Brodart *(Julee Hammer)***

GENERAL INFORMATION

This is an annual approval authorizing the City Manager to continue to approve library materials purchases from Brodart. Brodart is on the State of Texas Centralized Master Bidders List/Historically Underutilized Business (CMBL/HUB) vendor list.

Brodart provides all formats of library materials, including print, DVD, Blu-ray, and digital content. Brodart is a vendor member of the State CO-OP program and can be used for non-exclusive library materials purchases. The City of Abilene is a participant in the CO-OP program and uses vendors on the CMBL/HUB vendor list. Using the CO-OP meets our competitive bidding requirements according to the Texas Comptroller of Public Accounts.

Competitive bidding is not required for the purchase of books, papers, and other materials for a public library if those books, papers, and materials are available only from the persons holding exclusive distribution rights to the materials. Additionally, competitive bidding requirements do not apply to the purchase of rare books, papers, and other rare library materials for a public library.

FUNDING/FISCAL IMPACT

The total library materials purchases from Brodart in FY26 are expected to total $110,000. This falls within the FY26 Council-approved budget for all forms of library materials, which is $504,510.

STAFF AND/OR BOARD RECOMMENDATION

Approval

ATTACHMENTS:

1. Resolution Brodart 4 2026
2. Brodart City Council 4 2026

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AUTHORIZING THE CITY MANAGER TO CONTINUE THE PURCHASE OF LIBRARY MATERIALS FROM BRODART THROUGH THE CITY'S PARTICIPATION IN THE STATE CO-OP PROGRAM CMBL/HUB FOR LIBRARY MATERIALS.

WHEREAS, The City of Abilene is a participant in the State of Texas CO-OP program as outlined by the State Comptroller of Public Accounts; and

WHEREAS, Brodart appears on the State of Texas Centralized Master Bidders List/Historically Underutilized Business (CMBL/HUB) vendor list; and

WHEREAS, The Abilene Public Library purchases many formats of materials, including print, DVD, Blu-ray, and digital downloadable eBooks and audiobooks; and

WHEREAS, The State of Texas Comptroller of Public Accounts CO-OP meets the City's competitive bidding requirements; and

WHEREAS, The purchases of library materials from Brodart in Fiscal Year 2026 are expected to total $110,000. This falls within the Council-approved budget for all library materials, which is $504,510.

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

Part 1: The City Manager is hereby authorized to continue the purchases of library materials from Brodart. The purchases of library materials from Brodart in Fiscal Year 2026 are expected to total $110,000. This falls within the Council-approved budget for all library materials, which is $504,510.

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

ADOPTED this 9th day of April 2026.

ATTEST:

_____
Shawna Atkinson, City Secretary

_____
Weldon Hurt, Mayor

APPROVED:

_____
Stanley Smith, City Attorney

Resolution:
Abilene Public Library Purchases from Brodart

CITY OF ABILENE TEXAS

General Information

- Brodart is a supplier of materials to libraries, such as books and DVDs.
- Brodart is a vendor member of the State CO-OP program, and can be used for non-exclusive library materials purchases.

CITY OF ABILENE TEXAS

General Information

FY26 Fiscal Impact:

- FY26 expected materials purchases from Brodart $110,000
- FY26 approved budget for all forms of materials $504,510

Staff Recommendation:

- Staff recommends that the City Council authorize the City Manager to continue library materials purchases from Brodart.

CITY OF ABILENE TEXAS

Questions?

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Rondell Seratte, Police Chief**

ITEM: **11. Resolution: Receive a Report, Hold a Discussion, and Take Action on Authorizing the City Manager to Enter Into a 5-year Contract with Axon for the Purchase of In-Car and Body-Worn Cameras for the Abilene Police Department *(Rondell Seratte)***

GENERAL INFORMATION
Purchase of 29 in-car and body-worn cameras from Axon. Along with the digital storage needed for these products.

FUNDING/FISCAL IMPACT
Funding will be from the Police Apparatus fund.

STAFF AND/OR BOARD RECOMMENDATION

ATTACHMENTS:
1. RESOLUTION Axon Cameras
2. Axon - 29 Unit Quote-Final
3. Axon_Council_Presentation

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AUTHORIZING THE CITY MANAGER TO ENTER INTO CONTRACT WITH AXON ENTERPRISE, INC FOR THE PURCHASE OF IN-CAR AND BODY-WORM CAMERAS.

WHEREAS, this is a continuation of a three-year initiative to increase the Police Department fleet of police vehicles and achieve a one-to-one assignment to officers; and

WHEREAS, the new vehicles will require cameras; and

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

WHEREAS, after review of products available, the product provided by Axon Enterprises, Inc. offers significant improvements to our current platform.

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 contract with Axon Enterprises, Inc.

PART 2. That this Resolution is effective upon adoption.

ADOPTED this 9TH day of April, 2026.

ATTEST:

_____ _____

Shawna Atkinson, City Secretary Weldon Hurt, Mayor

APPROVED:

_____

Stanley Smith, City Attorney

Axon Enterprise, Inc.
17800 N 85th St
Scottsdale, Arizona 85255
United States
VAT: 86-0741227
Domestic:(800) 978-2737
International: +1.800.978.2737

Q-813660-46085ML

Issued: 03/04/2026

Quote Expiration: 04/17/2026

Estimated Contract Start Date: 07/01/2026

Account Number: 172093

Payment Terms: N30

Mode of Delivery: AUTO-GND

Credit/Debit Amount: $0.00

SHIP TO	BILL TO
Abilene Police Dept. - TX 4565 S 1st St Abilene, TX 79605-1427 USA	Abilene Police Dept. - TX 4565 S 1st St Abilene TX 79605-1427 USA Email:

SALES REPRESENTATIVE	PRIMARY CONTACT
Micah Linderman Phone: Email: mlinderman@axon.com Fax:	Ted Harvey Phone: 3256766295 Email: ted.harvey@abilenetx.gov Fax:

Quote Summary

Program Length	59 Months
TOTAL COST	$629,204.32
ESTIMATED TOTAL W/ TAX	$629,204.32

Discount Summary

Average Savings Per Year	$36,620.08
TOTAL SAVINGS	$180,048.72

Payment Summary

Date	Subtotal	Tax	Total
May 2026	$63,228.84	$0.00	$63,228.84
May 2027	$141,493.87	$0.00	$141,493.87
May 2028	$141,493.87	$0.00	$141,493.87
May 2029	$141,493.87	$0.00	$141,493.87
May 2030	$141,493.87	$0.00	$141,493.87
Total	**$629,204.32**	**$0.00**	**$629,204.32**

Quote Unbundled Price:	**$778,842.48**
Quote List Price:	**$665,454.51**
Quote Subtotal:	**$629,204.32**

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
Program									
HWCNAB4	AB4 CONNECTED HARDWARE BUNDLE	29	59			$0.00	$0.00	$0.00	$0.00
BWCUwTAP	BWC Unlimited with TAP	29	59	$146.64	$102.91	$102.91	$176,079.01	$0.00	$176,079.01
Fleet3A	Fleet 3 Advanced	29	59	$281.44	$258.90	$237.71	$406,721.81	$0.00	$406,721.81
A la Carte Hardware									
H00003	AB4 1-Bay Dock Bundle	29			$229.00	$229.00	$6,641.00	$0.00	$6,641.00
A la Carte Software									
ProLicense	Pro License Bundle	10	59		$48.74	$48.75	$28,762.50	$0.00	$28,762.50
A la Carte Services									
100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1			$3,000.00	$3,000.00	$3,000.00	$0.00	$3,000.00
102526	PSO 1-DAY ONSITE TRAINING	1			$8,000.00	$8,000.00	$8,000.00	$0.00	$8,000.00
Total							**$629,204.32**	**$0.00**	**$629,204.32**

Delivery Schedule

Hardware

Bundle	Item	Description	QTY	Shipping Location	Estimated Delivery Date
AB4 1-Bay Dock Bundle	100201	AXON BODY 4 - DOCK - SINGLE BAY	29	1	05/01/2026
AB4 1-Bay Dock Bundle	71104	AXON - DOCK/DATAPORT POWERCORD - NORTH AMERICA	29	1	05/01/2026
AB4 CONNECTED HARDWARE BUNDLE	100147	AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK	29	1	05/01/2026
Fleet 3 Advanced	70112	AXON SIGNAL - VEHICLE	29	1	05/01/2026
Fleet 3 Advanced	72036	AXON FLEET 3 - STANDARD 2 CAMERA KIT	29	1	05/01/2026
BWC Unlimited with TAP	73309	AXON BODY - TAP REFRESH 1 - CAMERA	29	1	11/01/2028
BWC Unlimited with TAP	73313	AXON BODY - TAP REFRESH 1 - DOCK SINGLE BAY	29	1	11/01/2028
BWC Unlimited with TAP	73310	AXON BODY - TAP REFRESH 2 - CAMERA	29	1	05/01/2031
BWC Unlimited with TAP	73314	AXON BODY - TAP REFRESH 2 - DOCK SINGLE BAY	29	1	05/01/2031
Fleet 3 Advanced	72040	AXON FLEET - TAP REFRESH 1 - 2 CAMERA KIT	29	1	05/01/2031

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
BWC Unlimited with TAP	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	29	07/01/2026	05/31/2031
BWC Unlimited with TAP	73746	AXON EVIDENCE - ECOM LICENSE - PRO	29	07/01/2026	05/31/2031
Fleet 3 Advanced	80400	AXON EVIDENCE - FLEET VEHICLE LICENSE	29	07/01/2026	05/31/2031
Fleet 3 Advanced	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	29	07/01/2026	05/31/2031
Fleet 3 Advanced	80402	AXON FLEET - LICENSE - REAL-TIME LOCATION, ALERTS, &	29	07/01/2026	05/31/2031

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
		LIVESTREAM			
Fleet 3 Advanced	80410	AXON EVIDENCE - STORAGE - FLEET 1 CAMERA UNLIMITED	58	07/01/2026	05/31/2031
Pro License Bundle	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	30	07/01/2026	05/31/2031
Pro License Bundle	73746	AXON EVIDENCE - ECOM LICENSE - PRO	10	07/01/2026	05/31/2031

Services

Bundle	Item	Description	QTY
Fleet 3 Advanced	73391	AXON FLEET 3 - DEPLOYMENT PER VEHICLE - NOT OVERSIZED	29
A la Carte	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1
A la Carte	102526	PSO 1-DAY ONSITE TRAINING	1

Warranties

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
BWC Unlimited with TAP	80464	AXON BODY - TAP WARRANTY - CAMERA	29	05/01/2027	05/31/2031
BWC Unlimited with TAP	80466	AXON BODY - TAP WARRANTY - SINGLE BAY DOCK	29	05/01/2027	05/31/2031
Fleet 3 Advanced	80379	AXON SIGNAL - EXT WARRANTY - SIGNAL UNIT	29	05/01/2027	05/31/2031
Fleet 3 Advanced	80495	AXON FLEET 3 - EXT WARRANTY - 2 CAMERA KIT	29	05/01/2027	05/31/2031

Shipping Locations

Location Number	Street	City	State	Zip	Country
1	4565 S 1st St	Abilene	TX	79605-1427	USA

Payment Details

May 2026

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 1	BWCUwTAP	BWC Unlimited with TAP	29	$5,083.37	$0.00	$5,083.37
Annual Payment 1	Fleet3A	Fleet 3 Advanced	29	$11,741.97	$0.00	$11,741.97
Upfront BWC HW + PSO	100159	AXON FLEET 3 - SERVICES - ALPR API INTEGRATION	1	$3,000.00	$0.00	$3,000.00
Upfront BWC HW + PSO	102526	PSO 1-DAY ONSITE TRAINING	1	$8,000.00	$0.00	$8,000.00
Upfront BWC HW + PSO	H00003	AB4 1-Bay Dock Bundle	29	$6,641.00	$0.00	$6,641.00
Upfront BWC HW + PSO	HWCNAB4	AB4 CONNECTED HARDWARE BUNDLE	29	$0.00	$0.00	$0.00
Upfront BWC HW + PSO	ProLicense	Pro License Bundle	10	$28,762.50	$0.00	$28,762.50
Total				**$63,228.84**	**$0.00**	**$63,228.84**

Jul 2026

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Invoice Upon Fulfillment	BWCUwTAP	BWC Unlimited with TAP	29	$0.00	$0.00	$0.00
Total				**$0.00**	**$0.00**	**$0.00**

May 2027

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 2	BWCUwTAP	BWC Unlimited with TAP	29	$42,748.91	$0.00	$42,748.91
Annual Payment 2	Fleet3A	Fleet 3 Advanced	29	$98,744.96	$0.00	$98,744.96
Total				**$141,493.87**	**$0.00**	**$141,493.87**

May 2028

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 3	BWCUwTAP	BWC Unlimited with TAP	29	$42,748.91	$0.00	$42,748.91
Annual Payment 3	Fleet3A	Fleet 3 Advanced	29	$98,744.96	$0.00	$98,744.96
Total				**$141,493.87**	**$0.00**	**$141,493.87**

May 2029

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 4	BWCUwTAP	BWC Unlimited with TAP	29	$42,748.91	$0.00	$42,748.91
Annual Payment 4	Fleet3A	Fleet 3 Advanced	29	$98,744.96	$0.00	$98,744.96
Total				**$141,493.87**	**$0.00**	**$141,493.87**

May 2030

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Annual Payment 5	BWCUwTAP	BWC Unlimited with TAP	29	$42,748.91	$0.00	$42,748.91
Annual Payment 5	Fleet3A	Fleet 3 Advanced	29	$98,744.96	$0.00	$98,744.96
Total				**$141,493.87**	**$0.00**	**$141,493.87**

Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.

Contract BuyBoard Contract 743-24 is incorporated by reference into the terms and conditions of this Agreement. In the event of conflict the terms of Axon's Master Services and Purchasing Agreement shall govern.

Standard Terms and Conditions

Axon Enterprise Inc. Sales Terms and Conditions

Axon Master Services and Purchasing Agreement:

This Quote is limited to and conditional upon your acceptance of the provisions set forth herein and Axon's Master Services and Purchasing Agreement (posted at https://www.axon.com/sales-terms-and-conditions), as well as the attached Statement of Work (SOW) for Axon Fleet and/or Axon Interview Room purchase, if applicable. In the event you and Axon have entered into a prior agreement to govern all future purchases, that agreement shall govern to the extent it includes the products and services being purchased and does not conflict with the Axon Customer Experience Improvement Program Appendix as described below.

ACEIP:

The Axon Customer Experience Improvement Program Appendix, which includes the sharing of de-identified segments of Agency Content with Axon to develop new products and improve your product experience (posted at www.axon.com/legal/sales-terms-and-conditions), is incorporated herein by reference. By signing below, you agree to the terms of the Axon Customer Experience Improvement Program.

Acceptance of Terms:

Any purchase order issued in response to this Quote is subject solely to the above referenced terms and conditions. By signing below, you represent that you are lawfully able to enter into contracts. If you are signing on behalf of an entity (including but not limited to the company, municipality, or government agency for whom you work), you represent to Axon that you have legal authority to bind that entity. If you do not have this authority, please do not sign this Quote.

Exceptions to Standard Terms and Conditions

Rewrite Estimates

Estimated Amounts and Contract Terminations. Any amounts stated as due under existing or terminated contracts — including contract transfer balances carried forward to new or pending contracts — are estimates based on payments received as of the calculation date. These estimates may be adjusted if new contracts are not executed on the anticipated dates or if expected payments are not made.

Refresh Shipment Timing

Technology Assurance Plan (TAP) Refresh Prior to Renewal. For Customers with expiring agreements that include TAP refresh rights, Axon may, in its discretion, ship refresh hardware under the existing contract while renewal or replacement agreements are in progress. Any such shipments will be deemed made under the terms of the existing contract until the new contract is fully executed, after which any applicable updates, fees, or adjustments will apply.

Shipment Timing

Shipment Variance. Estimated shipment dates are provided for planning purposes only and are not guarantees. Axon may ship hardware before or after the estimated shipment date, and failure to meet an estimated shipment date will not, by itself, constitute a breach, provided Axon uses commercially reasonable efforts to meet estimated shipment dates.

Signature

Date Signed

3/4/2026

Axon Body Camera & In-Car Video System

Axon Quote Q-813660-46085ML | BuyBoard Contract 743-24

CITY OF ABILENE TEXAS

Additional Fleet and Replacements

- The police department will be receiving 21 new vehicles for patrol operations, along with 8 replacement vehicles.
- This is a total of 29 vehicles, that will need to be outfitted with cameras.
- Transitioning to Axon cameras due to better quality and efficiency.

CITY OF ABILENE TEXAS

What We're Purchasing

- **29 Axon Body 4 (AB4) Cameras**

Body-worn cameras with a hardware refresh in 2028 & 2031

- **29 Axon Fleet 3 Advanced In-Car Systems**

Dual-camera in-car video, ALPR (license plate reader), real-time location & livestream

- **Software, Storage & Services**

Evidence.com with Unlimited Storage

CITY OF ABILENE TEXAS

Contract at a Glance

- **Vendor:** Axon Enterprise, Inc.
- **Procurement Vehicle:** BuyBoard Contract 743-24
- **Contract Term:** 60 months (June 2026 – May 2031)

- **Total Contract Cost:** $629,204

CITY OF ABILENE TEXAS

Payment Schedule

- **May 2026 (Year 1):** $63,229
- **Years 2–5 (May 2027–2030):** $141,494/year (annual software & license fees)
- **5-Year Total:** $629,205

CITY OF ABILENE TEXAS

Deployment Timeline

Questions?

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Troy Swanson, IT Director**

ITEM: **12. Resolution: Receive a Report, Hold a Discussion and Take Action on the Approval of the Acquisition of Amended Professional Services to Assist in the Design, Configuration and Implementation of Network Technologies from Hoover Technology Consulting LLC *(Troy Swanson)***

GENERAL INFORMATION
The Information Technology (IT) Department requires professional services to support the design, configuration and implementation of network technology systems from Hoover Technology Consulting LLC. Mr. Hoover has the knowledge, skills, abilities and experience in City network technology systems that enable him to provide services to assist the IT Department in the installation, configuration and implementation of network components. These amended services will be acquired and funded through Technology Plan funds in the not-to-exceed amount of $127,000.

FUNDING/FISCAL IMPACT
This will be acquired via the Technology Plan Fund.

STAFF AND/OR BOARD RECOMMENDATION
The IT Department recommends approval of this acquisition of services.

ATTACHMENTS:
1. CoA Council - Resolution - Hoover Roy
2. Second Amendment to Prof Servs Agmt Hoover Technology
3. Professional Services Contract - Hoover Technology Consulting
4. Amendment to Prof Servs Agmt Hoover Technology Signed
5. 20260409 - City Council - Presentation - Roy Hoover

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

RESOLUTION NO. 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS TO ACQUIRE AMENDED PROFESSIONAL SERVICES TO ASSIST IN THE DESIGN, CONFIGURATION AND IMPLEMENTATION OF NETWORK TECHNOLOGIES FROM HOOVER TECHNOLOGY CONSULTING LLC

WHEREAS, the City Council of the City of Abilene recognizes the need for professional network engineering services to support the design, configuration, and implementation of City network technology systems; and

WHEREAS, the Information Technology Department has negotiated a contract for installation, configuration and implementation network services, with Hoover Technology Consulting LLC; and

WHEREAS, those network engineering services are provided as part of Mr. Hoover's specific knowledge, skills, abilities and experience in City current interim network technologies; and

WHEREAS, this resolution will amend the current contract by an additional $30,000 and the contract will then have a not-to-exceed amount of $127,000; and

WHEREAS, it is the staff's recommendation that the City Council endorses the Information Technology Department's acquisition of professional services from Hoover Technology Consulting LLC; 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 professional services from Hoover Technology Consulting LLC for a not-to-exceed amount of $127,000

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

ADOPTED this 9th day of April, 2026.

ATTEST:

_____
Shawna Atkinson, City Secretary

_____
Weldon Hurt, Mayor

APPROVED:

_____
Stanley Smith, City Attorney

SECOND AMENDMENT TO
PROFESSIONAL SERVICES AGREEMENT
BETWEEN THE CITY OF ABILENE, TEXAS AND
HOOVER TECHNOLOGY CONSULTING, LLC

On November 17, 2025, the City of Abilene, Texas ("City") and Hoover Technology Consulting LLC ("Professional") entered into a Professional Service Agreement ("Agreement"), wherein Professional was contracted to provide IT consulting services.

The City of Abilene, Texas and Professional hereby agree to amend the terms of the Agreement as follows:

Attachment B

Payment Schedule

The not-to-exceed amount shall increase from $97,000.00 to $127,000.00.

No other terms of the Professional Services Agreement are amended hereby.

AGREED THIS ___9th___ DAY OF _____April_____, 2026.

CITY OF ABILENE, TEXAS

BY:_____
City Manager

Attest:

_____
City Secretary

Approved:

_____
City Attorney

PROFESSIONAL

BY:_____
Hoover Technology Consulting, LLC

Attest:

_____
Corporation's Secretary

Docusign Envelope ID: 9D5C32C0-62E3-4CFD-BA3B-681ECF28D3AB

PROFESSIONAL SERVICES CONTRACT
(Not Architect or Engineer)

This Contract, dated the 17th day of November, 2025, is between the City of Abilene, a home rule municipal corporation of the State of Texas ("City"), and Hoover Technology Consulting, LLC ("Professional").

The City is engaged in assessment and redesign of its network infrastructure 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 network infrastructure 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 September 30, 2026

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.

Docusign Envelope ID: 9D5C32C0-62E3-4CFD-BA3B-681ECF28D3AB

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.

Docusign Envelope ID: 9D5C32C0-62E3-4CFD-BA3B-681ECF28D3AB

"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.

Docusign Envelope ID: 9D5C32C0-62E3-4CFD-BA3B-681ECF28D3AB

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:

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(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.

	Type	Amount
___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)

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_X_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. 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.

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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:
City of Abilene - IT
555Walnut Street
Abilene, TX 79601

Professional – ATTN:
Hoover Technology Consulting, LLC
668 S. Kinzer Avenue
New Holland, PA 17557

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

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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

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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

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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}

Docusign Envelope ID: 9D5C32C0-62E3-4CFD-BA3B-681ECF28D3AB

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

CITY OF ABILENE

By: Emily Crawford

Title: City Manager

Signed by:
Emily Crawford
719B56CB98B84A3...

ATTEST:

DocuSigned by:
Kaitlin Richardson
1A1BBE371C4A403...
City Secretary

DS

APPROVED:

By: DocuSigned by:
Kelley Messer
8203CEDD49504BD...
City Attorney

PROFESSIONAL

By: Roy Hoover

Title: Owner

Address: 668 S. Kinzer Avenue, New Holland, PA 17557

Phone Number: 717-875-7675

Federal Tax ID#: 87-1293973

ATTEST: (if corporation)

Roy Hoover
Corporation's Secretary

Corporate Seal (if available)

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ATTACHMENT A

Scope of Services

SCOPE OF WORK AND EXPENSE REIMBURSEMENT

1. Scope of Work

a) Network Discovery

Conduct a physical cable plant review.

Verify accuracy of existing documentation.

Collect information related to required network services for each location.

Identify any potential issues that may impact delivery of appropriate network services.

b) Network Re-Design

Develop a revised network design that meets operational requirements while staying within the established budget and project timeline.

c) New Equipment Recommendations

Recommend all equipment, cables, modules, and related supplies required to deploy the new network design.

d) Network Reconfiguration and Migration

Implement the approved network design.

Configure existing loaner equipment to simplify and consolidate the environment in preparation for migration.

Migrate all services and configurations from loaner equipment to permanent production equipment.

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2. Expense Reimbursement

a) Hourly Rate

$170 per hour for project-related work performed on-site, from a home office, or any other location.

b) Airfare

Airfare reimbursed at commercial coach class, using the lowest reasonable fare.

One checked bag fee is reimbursable.

Receipts are required.

c) Lodging

Hotel lodging reimbursed at actual cost, not to exceed $190 per night including fees and taxes. Internet charges (if any) are reimbursable.

“No show” fees and optional in-room amenities (movies, mini-bar, room service) are not reimbursable.

Receipt required.

d) Meals and Incidental Expenses

Reimbursed at the 2025 IRS per diem rates for Abilene, Texas: $68/day and $51/day for the first and last travel days.

Receipts are not required.

e) Rental Vehicle

Rental car costs are reimbursable and must include unlimited mileage.

Vehicle class must be compact through full-size.

Receipt required.

f) Tolls and Parking

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Tolls and parking fees are reimbursable.

Receipts required.

g) Travel Time

Each one-way trip between Pennsylvania and Abilene, Texas will incur a flat travel charge of $680.

h) Job Supplies

Incidental job supplies purchased by the consultant for use on-site are reimbursable with receipts.

i) Expense Cap

Total reimbursable expenses shall not exceed $40,000.

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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 $170.00 per hour, or per the attached schedule, not to exceed $40,000.00.

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.

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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.

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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, orTWCC-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

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(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;

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(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.

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FIRST AMENDMENT TO
PROFESSIONAL SERVICES AGREEMENT
BETWEEN THE CITY OF ABILENE, TEXAS AND
HOOVER TECHNOLOGY CONSULTING, LLC

On November 17, 2025, the City of Abilene, Texas ("City") and Hoover Technology Consulting LLC ("Professional") entered into a Professional Service Agreement ("Agreement"), wherein Professional was contracted to provide IT consulting services.

The City of Abilene, Texas and Professional hereby agree to amend the terms of the Agreement as follows:

Attachment B

Payment Schedule

The not-to-exceed amount shall increase from $45,000.00 to $97,000.00.

No other terms of the Professional Services Agreement are amended hereby.

AGREED THIS ___3rd___ DAY OF _____February_____, 2026.

CITY OF ABILENE, TEXAS

Signed by:
BY: Emily Crawford
719B56CB98B84A3...
City Manager

Attest:
DocuSigned by:
Shawna Atkinson
C9A687226196428...
City Secretary

DS

Approved:
DocuSigned by:
Stanley Smith
D47F7C82A7BE450...
City Attorney

PROFESSIONAL

BY: Roy Hoover
Hoover Technology Consulting, LLC

Attest:

Corporation's Secretary

Hoover Technology Consulting LLC

Professional Services

April 9, 2026

CITY OF ABILENE TEXAS

Network Engineering Services

Network Engineering Services Requirement:

- Network services are required to support the design, configuration, and implementation of City network technologies
- These services are managed as-needed-services through negotiating the work and as task assignments on a daily / weekly basis
- These services have been negotiated with and provided by Roy Hoover given his knowledge, skills, abilities and experience with City network technologies
- These services will provide for the newly acquired equipment to support new technologies, facilities and network infrastructure functions.

IT Department Recommendation

- Endorses the requested approval and acquisition of services required to support the implementation of network infrastructure technologies in the not-to-exceed amount of $127,000

CITY OF ABILENE TEXAS

Questions?

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Troy Swanson, IT Director**

ITEM: **13. Resolution: Receive a Report, Hold a Discussion and Take Action on the Approval of the Acquisition of Cisco Network Devices and Products from CDW-G *(Troy Swanson)***

GENERAL INFORMATION
The Information Technology (IT) Department, will require from CDW-Government Cisco network equipment and products to support the implementation of a network infrastructure to satisfy the City's requirements. These products and services will be acquired via the Texas DIR-CPO-5347 Contract in the not to exceed amount of $135,746.26.

FUNDING/FISCAL IMPACT
The equipment will be acquired via the Technology Plan Fund.

STAFF AND/OR BOARD RECOMMENDATION
The IT Department recommends approval of this acquisition of services.

ATTACHMENTS:
1. CoA Council - Resolution - CDW - FY2601 - Cisco
2. PTSS609
3. 20260409 - City Council - Presentation - CDW

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

RESOLUTION NO. 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS TO ACQUIRE CISCO NETWORK EQUIPEMENT AND PRODUCTS FROM CDW-G

WHEREAS, the City Council of the City of Abilene recognizes the need for Cisco network equipment and products to implement new infrastructure; and

WHEREAS, the Information Technology Department has identified the availability of the necessary equipment and services from CDW-Government through the Texas DIR-CPO-5347 Contract; and

WHEREAS, those products and services will provide for the implementation of a new network infrastructure system meeting new requirements; and

WHEREAS, this acquisition will be for a not-to-exceed amount of $135,746.26 as part of the Technology Plan fund; and

WHEREAS, it is the staff's recommendation that the City Council endorses the Information Technology Department's acquisition of products from CDW-Government; 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 products from CDW-Government for the not-to-exceed amount of $135,746.26 in fiscal year 2026

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

ADOPTED this 9th day of April, 2026.

ATTEST:

_____
Shawna Atkinson, City Secretary

_____
Weldon Hurt, Mayor

APPROVED:

_____
Stanley Smith, City Attorney

QUOTE CONFIRMATION

Pricing and Availability Notice

Due to ongoing supply chain challenges, some hardware manufacturers cannot guarantee product availability or pricing until the product is shipped. While we make every effort to honor quoted pricing, if a hardware manufacturer increases its price to CDW after a quote is issued or order is accepted, we may need to update your quoted price to reflect that change irrespective of any timeframes or validity periods set forth in the quote, including up to the date of shipment. In the event of a price adjustment, we will notify you prior to shipment. Any price adjustment would only occur if the hardware manufacturer increases its pricing to CDW.

DOUG FUTRELL,

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PTSS609	2/26/2026	CISCO PHASE 3 (2ND QUOTE)	0363833	$135,746.26

IMPORTANT - PLEASE READ

Special Instructions: TAX:MULTIPLE TAX JURISDICTIONS APPLY TAX: CONTACT CDW FOR TAX DETAILS

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
Cisco Meraki MS150 48MP-4X - switch - 48 ports - managed - rack-mountable Mfg. Part#: MS150-48MP-4X TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	12	8229491	$4,828.80	$57,945.60
Cisco Meraki MS150 24MP-4X - switch - 24 ports - managed - rack-mountable Mfg. Part#: MS150-24MP-4X TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	2	8230280	$3,267.04	$6,534.08
Cisco Meraki MS130-12X - switch - 12 ports - managed Mfg. Part#: MS130-12X TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	1	8521204	$986.04	$986.04
Cisco Wireless 9176I - wireless access point - Wi-Fi 7, Bluetooth Mfg. Part#: CW9176I-RTG TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	35	8151135	$894.61	$31,311.35

QUOTE DETAILS (CONT.)				
Cisco Catalyst 9300X - Network Essentials - switch - 48 ports - managed - r Mfg. Part#: C9300X-48HX-E TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	1	6901701	$6,300.80	$6,300.80
Cisco Smart Net Total Care - extended service agreement Mfg. Part#: CON-SNC-C9300UX4 Electronic distribution - NO MEDIA TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	1	8208461	$5,774.34	$5,774.34
Cisco Catalyst 9300X - Network Essentials - switch - 24 ports - managed - r Mfg. Part#: C9300X-24HX-E TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	1	7321277	$5,472.53	$5,472.53
Cisco Smart Net Total Care - extended service agreement Mfg. Part#: CON-SNC-C9300X2E Electronic distribution - NO MEDIA TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	1	8208463	$5,516.46	$5,516.46
Cisco Secure Firewall 1220CX - security appliance Mfg. Part#: CSF1220CX-TD-K9 TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	2	8152267	$1,792.80	$3,585.60
Cisco Smart Net Total Care - extended service agreement Mfg. Part#: CON-SNT-CSF1XTDK Electronic distribution - NO MEDIA TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	2	8212206	$382.50	$765.00
Cisco rack mounting kit Mfg. Part#: CSF1200C-RACK-MNT= TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	2	8161546	$345.10	$690.20
Cisco Meraki - expansion module - Gigabit Ethernet 10Gb Ethernet 25Gb E Mfg. Part#: C9300X-NM-8Y-M TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	9	7814198	$1,035.64	$9,320.76
Cisco Config 1 Secondary Power Supply - power supply - hot-plug redundant Mfg. Part#: PWR-C1-1100WAC-P/2 UNSPSC: 39121004 Power cable for line 5 TAX: ABILENE, TX .0000% $.00 Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)	1	5237724	$771.75	$771.75
Cisco Config 1 Secondary Power Supply - power supply - hot-plug redundant Mfg. Part#: PWR-C1-1100WAC-P/2 UNSPSC: 39121004 Power cable for line 7 TAX: ABILENE, TX .0000% $.00	1	5237724	$771.75	$771.75

QUOTE DETAILS (CONT.)

Contract: TXDIR - Cisco DIR-CPO-5347 GOV ONLY (DIR-CPO-5347)

SUBTOTAL	$135,746.26
SHIPPING	$0.00
SALES TAX	$0.00
GRAND TOTAL	**$135,746.26**

PURCHASER BILLING INFO	DELIVER TO
Billing Address: CITY OF ABILENE ACCOUNTING DIVI PO BOX 60 ABILENE, TX 79604-0060 **Phone:** (325) 676-6200 **Payment Terms:** Net 30 Days-Govt State/Local	**Shipping Address:** CITY OF ABILENE DOUG FUTRELL 555 WALNUT ST RM B07/B13 ABILENE, TX 79601-5254 **Shipping Method:** DROP SHIP-GROUND
	Please remit payments to:
	CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515

Sales Contact Info

Monica Liwag | 800.808.4239 | monica.liwag@cdwg.com

Need Help?

My Account | Support | Call 800.800.4239

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This order is subject to CDW's Terms and Conditions of Sales and Service Projects at
http://www.cdwg.com/content/terms-conditions/product-sales.aspx
For more information, contact a CDW account manager.

Cisco
BY PLACING AN ORDER FOR ABOVE PRODUCTS, Customer acknowledges and agrees: (1) that it is receiving the Cisco Products and Services directly from Cisco Systems, Inc. ("Cisco") and hereby agrees to the Cisco's terms and conditions ("Cisco Terms"), which can be found at Cisco's Customer Contract Experience site at the following URL: https://www.cisco.com/site/us/en/about/legal/contract-experience/index.html, which includes Cisco's General Terms at the following URL: https://www.cisco.com/c/dam/en_us/about/doing_business/legal/Cisco_General_Terms.pdf, and the Offer Descriptions at the following URL: https://www.cisco.com/c/en/us/about/legal/cloud-and-software/software-terms.html#offer-descriptions-product, and (2) that Cisco or its affiliates and not Seller will be responsible for the performance of the Cisco Products and Services.

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Wireless Infrastructure

Cisco Access Points

April 9, 2026

CITY OF ABILENE TEXAS

Network Infrastructure Products

Network Infrastructure Requirement:

- This network equipment and products provides for new requirements
  - New facilities and functions
- This network equipment is available from CDW Government through the Texas DIR-CPO-5347 Contract and will be acquired in the not-to-exceed amount of $135,746.26
- This acquisition will be funded through the Technology Plan Fund

IT Department Recommendation

- Staff endorses the requested approval and acquisition of network equipment and products required in the not-to-exceed amount of $135,746.26

CITY OF ABILENE TEXAS

Questions?

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Lesli Andrews, Director**

ITEM: **14. Ordinance (First Reading): Receive a Report, Hold a Discussion and Take Action on Amending the FY26 Fee Schedule for Non-resident Recreation Center Membership *(Lesli Andrews)***

GENERAL INFORMATION

The Abilene Voters approved the issuance of $28,000,000 in General Obligation Bonds for improvements to City recreation centers on November 7, 2023. G.V. Daniels and Sears recreation centers will be celebrating the Grand Opening on April 22, 2026. The old recreation centers were closed in 2024. The new recreation centers will have a lot more to offer and require a new fee structure. City staff is proposing a $30 annual household-only non-residence membership fee and a $5 daily guest pass for non-residences. City of Abilene residence membership is free.

The recreation centers are scheduled to be open 9:00AM-9:00PM Monday, Tuesday, and Thursday and 9:00AM-6:00PM Wednesday, Friday, and Saturday.
The library hours will be 10:00Am-6:00PM Monday through Friday, and 10:00AM-2:00PM Saturday.

FUNDING/FISCAL IMPACT

The revenue from the fee will be reflected in the Recreation Division budget.

STAFF AND/OR BOARD RECOMMENDATION

Staff recommends approval of the fees.

ATTACHMENTS:

1. 26_4 Ordinance-Fee Schedule Addition Rec Centers
2. 26_4 Exhibit A Rec Center FY26 Fee Schedule
3. 26_4_9 Presentation FY26 Fee Schedule Addition

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

ORDINANCE NO. _____

AN ORDINANCE AMENDING ORDINANCE 20-2026 AND ADOPTING FEES AND CHARGES FOR RECREATION CENTERS, 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 20-2026 ("Fee Ordinance") on March 26, 2026 setting fees and charges commencing on April 2026; 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 fees for the Recreation Centers; 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.

PART 4: That the effective date of this section shall be the first billing cycle in April, A.D., 2026.

PASSED ON FIRST READING on the 9th day of April, A.D. 2026.

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 23rd day of April A.D. 2026.

ATTEST:

_____

_____
CITY SECRETARY

MAYOR

APPROVED:

_____
CITY ATTORNEY

Fee/Permit Item/Cost	Current	Proposed if Changing
PARKS AND RECREATION		
Recreation Center: All fees payable at the time the reservation is made. Admin/ User Fee: $5.00	Admin Fee $10.00	
Annual Resident Membership		Free (per household)
Annual Nonresident Membership		Add $30 (per household)
Daily Nonresident Guest Use		Add $5 (per person)
Activity Room	$150/hr (Business Hours)	
	$200/hr (Weekend/Weekday Evening)	
	$275/hr (Outside Business Hours)	
Classroom A & B Rental		
	$200/hr (Business Hours)	
	$275/hr (Weekend/Weekday Evening)	
	$350/hr (Outside Business Hours)	
Classroom A or B Rental		
	$100/hr (Business Hours)	
	$150/hr (Weekend/Weekday Evening)	
	$225/hr (Outside Business Hours)	
Game Room		
	$300/hr (Business Hours)	
	$500/hr (Weekend/Weekday Evening)	
	$575/hr (Outside Business Hours)	
Game Room Multiplayer (POD = 2 PC's or 1 Console)		
	$35/hr (Business Hours)	
	$75/hr (Weekend/Weekday Evening)	
Gym		
	$250/hr (Business Hours)	
	$425/hr (Weekend/Weekday Evening)	
	$500/hr (Outside Business Hours)	
Gym (Half)		
	$175/hr (Business Hours)	
	$225/hr (Weekend/Weekday Evening)	
	No Rental (Outside Business Hours)	
Multipurpose Room		
	$250/hr (Business Hours)	
	$325/hr (Weekend/Weekday Evening)	
	$400/hr (Outside Business Hours)	
Recreation Center (Activity Room, Classroom A & B, Full Gym, Multipurpose Room, Kitchen, Does NOT Include Fitness Room)	$2,000/hr	
Additional Sports Equipment	$75/event	
Audio Visual	$50/event	
Damage Deposit (Redundable)		
	$100 (Business Hours)	
	$200 (Outside Business Hours)	
	$500 (Large Group, Alcohol, Specialized Equipment)	
Kitchen Use	$250/event	
Additional Staff Fee	$30 /hr/staff	
Programming Fee	<=$125	
SPECIAL EVENT AND STREET USE LICENSE		
Special Event Application fee	$100.00	
Single Day Local: no control over the street; pre-approved route; not in Downtown Area	$25.00	
Single Day: less than 10 hours in duration; requiring control of local/minor streets; in Downtown Area	$50.00	
Multiday: multiple day event or major impact; requiring control streets; in Downtown Area	$100.00	
Downtown Parades: closed streets, approved route in the Downtown Area	$200.00	
Outside of Downtown Street Use License: any other private use upon any public street, alley, sidewalk, or public way	$100.00	
Fireworks/Pyrotechnics/Specialized Equipment	$300.00	
Street Sweeping	$225.00	
Pipeline Payment Street Use License: pipelines, gas, oil, or other hydrocarbons	Per rod price as negotiated	
Cypress Plaza		
Single Pavilion Rental		
	$250/half day	
	$500/full day	
North & South Pavilion Rental	$750/full day	
Damage Deposit (Refundable)	$100.00	
Administrative Fee	$10.00	
Power Access	$25/per pavilion/per pole	
Extended Power Access (over 6 hours per unit)	$40.00	

Proposed Additions to FY26 Fee Schedule

CITY OF ABILENE TEXAS

Recreation Center Proposed Fees

Proposed Fees:

- Annual Resident Membership
  Free
- Annual Nonresident Membership
  $30 (per household)
- Daily Nonresident Guest Use
  $5 (per person)

Parkhill

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Tim Littlejohn, Director of Planning & Development Services**

ITEM: **15. Resolution: Receive a Report, Hold a Discussion and Take Action on entering into an Economic Development agreement with Bin Bros LLC for 1350 and 1338 Mulberry as part of the Rebuild Abi program *(Tim Littlejohn)***

GENERAL INFORMATION
Bin Bros LLC is planning on building 2 new signle family homes as part of the Rebuild Abi program located at 1350 and 1338 Mulberry.

FUNDING/FISCAL IMPACT
up to $30,400 each

STAFF AND/OR BOARD RECOMMENDATION
Approval

ATTACHMENTS:
1. Bin Bros LLC Resolution
2. 1338 Mulberry_New Construction Ch 380 agreement_BinBros
3. 1350 Mulberry_New Construction Ch 380 agreement_BinBros
4. City Council Presentation Bin Bros

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

RESOLUTION NO._____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, APPROVING CHAPTER 380 AGREEMENTS BETWEEN THE CITY OF ABILENE AND BIN BROS LLC REGARDING 1350 and 1338 MULBERRY ST

WHEREAS, the Economic Development Agreements ("Agreements") are effective as of the 9th day of April, 2026, by and between Bin Bros LLC, ("Developer"), and the CITY OF ABILENE, TEXAS, a home rule city and municipal corporation ("City"), for the purposes and considerations stated below; and

WHEREAS, the City of Abilene adopted Resolution 142-2024 creating an Economic Development Program authorized by Chapter 380 of the Texas Local Government Code; and

WHEREAS, the City has adopted Resolution No. 192-2023 which created the Rebuild ABI program; and

WHEREAS, the Developer intends to acquire, or has acquired, fee simple ownership of 1350 and 1338 Mulberry St., in Abilene, Taylor County, Texas (the "Project Areas"); and

WHEREAS, the City desires to enter into these Agreements with the Developer in order to implement the Rebuild ABI economic development program developed by the City to enhance and expand the City's commercial, economic and employment base to the long-term interest and benefit of the City and the State of Texas; and

WHEREAS, it is anticipated that the development of the Project Areas will have a direct and positive economic benefit to the City; and

WHEREAS, the City hereby finds that these Agreements embody an eligible "project" and clearly promotes economic development in the City and, as such, meets the requisites under Chapter 380 of the Texas Local Government Code and is in the best interests of the City.

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

PART 1: That the City of Abilene approves the Rebuild ABI economic development agreements upon the terms and conditions as set forth in the attached agreements hereto.

PART 2: That this Resolution becomes effective immediately upon adoption.

ADOPTED on the 9th day of April, 2026.

ATTEST:

_____ _____

Shawna Atkinson, City Secretary Weldon Hurt, Mayor

APPROVED:

_____
Stanley Smith, City Attorney

NEW CONSTRUCTION ECONOMIC DEVELOPMENT AGREEMENT BETWEEN THE CITY OF ABILENE AND

BinBros, LLC

This Economic Development Agreement ("Agreement") is effective as of the __9th____ of _____April___, 2026 (“Effective Date"), by and between _BinBros, LLC_____("Developer"), and the CITY OF ABILENE, TEXAS, a home rule city and municipal corporation (“City”), for the purposes and considerations stated below.

RECITALS

WHEREAS, the Developer has acquired, fee simple ownership of __1338 Mulberry_____ in Abilene, Taylor County, Texas (the "Project Area"); and

WHEREAS, the governing body of the City of Abilene adopted Resolution 49-2016 and Resolution 129-2023 creating an Economic Deve1opment Program authorized by Chapter 380 of the Texas Local Government Code; and

WHEREAS, the governing body of the City of Abilene adopted Resolution _192-2023_ and has created Rebuild ABI as an infill development incentive for new residential construction in certain target areas throughout the City; and

WHEREAS, the City desires to enter into this Agreement with the Developer in order to implement the Rebuild ABI economic development program developed by the City to enhance and expand the City's commercial, economic and employment base to the long-term interest and benefit of the City and the State of Texas; and

WHEREAS, it is anticipated that the development of the Project Area will have a direct and positive economic benefit to the City; and

WHEREAS, the City hereby finds that this Agreement embodies an eligible "project" and clearly promotes economic development in the City and, as such, meets the requisites under Chapter 380 of the Texas Local Government Code and is in the best interests of the City; and

NOW THEREFORE, in consideration of the foregoing premises and other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, it is hereby agreed as follows:

I. AUTHORITY

1.01 The Agreement is authorized by state law, including but not limited Chapter 380 of the Texas Local Government Code, and is within the authority of the City and constitutes a legal and binding obligation of the City.

1.02 The Developer's execution and performance of this Agreement constitutes a valid and binding obligation of the Developer.

1.03 The factual recitals and findings set forth above are found to be true and correct for all purposes and are incorporated into this Agreement.

II. DEFINITIONS

2.01. **Program** means the economic development program identified in Article IV herein and established by the City pursuant to this Agreement.

2.02. **Developer** means _BinBros, LLC___ its successors or assigns.

III. TERM

3.01 This Agreement shall be effective as of the date of execution of both parties. This Agreement shall remain in full force and effect until the earlier of: (A) each party hereto has completed their respective obligations hereunder; or (B) eighteen months from the Effective Date **("Term").**

IV. ECONOMIC DEVELOPMENT PROGRAM

4.01 Upon Developer's completion of its obligations and duties set forth in this Agreement, the City shall pay the Developer the following incentives:

a. Payable at the time of closing of the interim construction financing to the participating eligible lender, on behalf of the Developer, a ten (10%) percent equity contribution of the total interim financing needed for the single-family construction. Lender eligibility is based solely on City accepting the lender into the Rebuild ABI program.

b. Payable at the time of closing of the final buyer, a five (5%) percent completion grant will be paid to the Developer, such grant being equal to five (5%) percent of the amount of the sales price of the home, and the home sales price shall not exceed a maximum price of $203,000.00,

c. In addition to the equity contribution and completion grant authorized above, the City shall provide without cost to the Developer, at the sole discretion of the City, one or more the following: (1) waiver of construction-related City permits and fees, (2) utility taps, (3) sidewalks, (4) roll-off containers and two tips, and (5) demolition of existing structures.

4.02 In the event the Developer chooses not to use a participating eligible lender, the Developer is eligible to receive a fifteen (15%) percent incentive, payable at the time of closing of the final buyer. Additionally, the Developer is eligible to receive the incentives listed in 4.0l(c).

V. DEVELOPER'S OBLIGATIONS AND DUTIES

The Developer shall perform or cause to be performed, the construction of the improvements set forth in **Exhibit A- "Public and Private Improvements** on or before the expiration of this agreement. Additionally:

5.01 The Developer shall be a Builder member of the Big Country Home Builder's Association as of the effective date of this Agreement, and during the term of this Agreement.

5.02 The Developer shall construct, at its expense, the improvements identified on **Exhibit A - "Public and Private Improvements"** in accordance with all applicable laws and regulations, including but not limited to the City's current residential building code and residential energy code.

5.03 The Developer shall purchase all building materials from a business located within the corporate boundaries of the City of Abilene, and pay all applicable local sales and use taxes to the City of Abilene. Upon request of the City, Developer shall promptly provide written documentation of compliance with this requirement, such written documentation being receipts or other documentation as agreed to by the City.

5.04 The Developer shall require the final buyer of the residence to sign an affidavit at closing that the buyer intends to occupy the residence as their legal homestead in the State of Texas and that it shall serve as their primary residence for a period of T wo years following closing.

5.05 The Developer shall construct the new construction within the existing Neighborhood Empowerment Zones of the City, or shall receive written approval from the City Manager, or his or her designee to build the home on a specific lot north of South 27th Street.

VI. CITY OBLIGATIONS AND DUTIES

6.01 Pay the Economic Incentives to Developer pursuant to the terms and conditions of this Agreement.

VII. DEFAULT

7.01 If any party should default upon any terms or obligations with respect to this Agreement **("Defaulting Party"),** the other party **("Complaining Party")** shall provide written notice of the default and shall reasonably include the actions required to cure such default. If the Defaulting Party cures the default within thirty (30) days after notice of default is received **("Cure Period"),** or commences to cure default within said thirty (30) days and diligently pursues the cure to its conclusion then this Agreement shall continue as if no default occurred.

7.02 In the event that the Defaulting Party fails to cure the default as required by Section 7.01 above, the Complaining Party may. by action or proceeding at law or in equity, be awarded damages and/or specific performance for such default, including reasonable attorney's fees and costs.

VIII. GENERAL PROVISIONS

8.01 DEVELOPER COVENANTS AND AGREES TO AND DOES HEREBY FULLY INDEMNIFY, HOLD HARMLESS AND DEFEND THE CITY, ITS OFFICERS, AGENTS, SERVANTS, AND EMPLOYEES FROM ALL CLAIMS, SUITS OR CAUSES OF ACTION OF ANY NATURE WHATSOEVER WHETHER REAL OR ASSERTED, BROUGHT FOR OR ON ACCOUNT OF ANY INJURIES OR DAMAGES TO PERSONS OR PROPERTY, INCLUDING DEATH, RESULTING FROM OR IN ANY WAY CONNECTED WITH THIS AGREEMENT OR THE CONSTRUCTION OF THE PUBLIC IMPROVEMENTS. IN ADDITION, DEVELOPER COVENANTS TO INDEMNIFY, HOLD HARMLESS AND DEFEND THE CITY, ITS OFFICERS, AGENTS, SERVANTS AND EMPLOYEES FROM AND AGAINST ANY AND ALL CLAIMS, SUITS OR CAUSES OF ACTION OF ANY NATURE WHATSOEVER, BROUGHT FOR OR ON ACCOUNT OF INJURIES OR DAMAGES TO PERSONS OR PROPERTY, INCLUDING DEATH, RESULTING FROM THE

FAILURE OF DEVELOPER OR ITS CONTRACTORS AND SUBCONTRACTORS TO PROPERLY SAFEGUARD THE WORK, ON ACCOUNT OF ANY ACTS, INTENTIONAL OR OTHERWISE, NEGLECT OR MISCONDUCT OF DEVELOPER, ITS CONTRACTORS, SUBCONTRACTORS, AGENTS, SERVANTS OR EMPLOYEES.

8.02 If any provision of this Agreement, or a portion thereof, or the application thereof to any person or circumstances shall to any extent be held invalid, inoperative or unenforceable, the remainder of this Agreement, or the application of such provision or portion thereof to any other persons or circumstances, shall not be affected thereby. It shall not be deemed that any such invalid provision affects the consideration for this Agreement, and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

8.03 This Agreement shall be construed in accordance with the laws of the State of Texas. Venue for any action brought under this Agreement shall be in Taylor County, Texas.

8.04 Developer shall not assign this Agreement without the express written consent of the City.

8.05 Nothing in this Agreement shall be construed to make the parties hereto partners or joint venturers or render any of said parties liable for the debts or obligations of any other of said parties.

8.06 Except as otherwise expressly provided herein, this Agreement may only be amended, modified or terminated by a declaration in writing, executed and acknowledged by all the parties to this Agreement.

8.07 This Agreement constitutes the entire agreement of the parties with respect to the matters set forth herein, and supersedes all prior discussions and agreements between the parties.

8:08 This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective legal representatives, successors and assigns.

8.09 In the event any legal proceeding is commenced to enforce or interpret provisions of this Agreement, the prevailing party in any such legal action shall be entitled to recover its reasonable attorney's fees and expenses incurred by reason of such action.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK.
SIGNATURE PAGE FOLLOWS.]

AGREED:

DEVELOPER

BinBros
Zach Johnson
350 Mesquite Ln
Abilene TX 79601
325-260-7312
binbros20@gmail.com

By: _____

Name: Zachery Johnson

Its: Principal

CITY OF ABILENE

ATTEST:

_____ _____

City Manager City Secretary

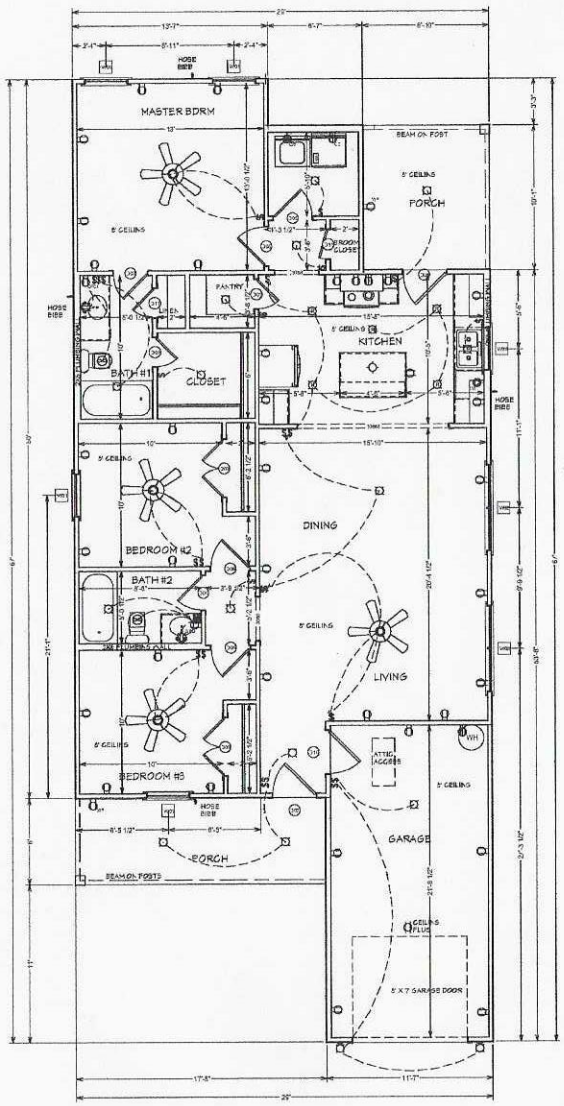
APPROVED AS TO FORM:

_____

City Attorney

ATTACHMENT A

Attached- Developers building plans.



FLOOR PLAN 1/4 in = 1 ft

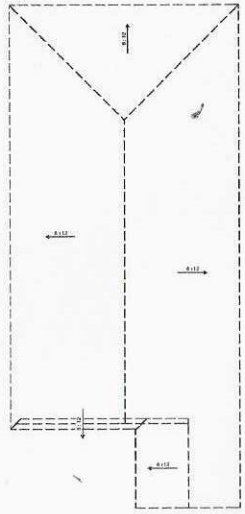
DOOR SCHEDULE					
LABEL	SIZE	TYPE	THICKNESS	COMMENTS	QTY
D01	2068 L IN	HINGED	1 3/8"		2
D03	2468 L IN	HINGED	1 3/8"		1
D04	2468 R IN	HINGED	1 3/8"		1
D05	2868 L IN	HINGED	1 3/8"		3
D06	2868 R IN	HINGED	1 3/8"		1
D07	3068 R EX	HINGED	1 3/4"	FRONT ENTRY	1
D08	3068 L EX	HINGED	1 3/4"	REAR ENTRY	1
D09	4068 L/R IN	DOUBLE HINGED	1 3/8"		2
D10	3068 L EX	HINGED	1 3/4"	FIRE-RATED	1
D11	2068 R IN	HINGED	1 3/8"		2

WINDOW SCHEDULE					
LABEL	QTY	SIZE	TOP	COMMENTS	TYPE
W01	4	3650	84"		SINGLE HUNG
W02	2	6050	84"		MULLED UNIT
W03	1	3930	84"		SINGLE HUNG

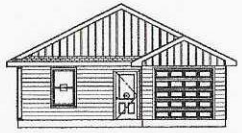
NOTES:

1. ALL 9' PLATES EXCEPT WHERE OTHERWISE NOTED.
2. 2X6 WALLS DIMENSIONED AT 5-1/2". 2X4 WALLS DIMENSIONED AT 3-1/2".
3. HVAC IN ATTIC.
4. VERIFY ALL DIMENSIONS, NOTATIONS, AND DESIGN FOR ACCURACY BEFORE BEGINNING CONSTRUCTION.

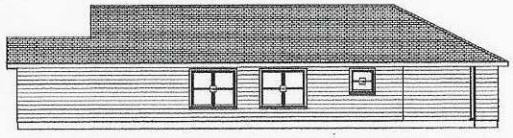
TOTAL SQUARE FOOTAGE: 1254
PORCHES: 194
GARAGE: 253
TOTAL SLAB SQ FT: 1701



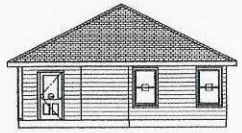
ROOF PLAN 1/8 in = 1 ft



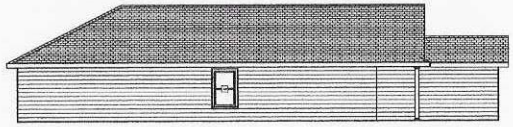
FRONT ELEVATION 1/8 in = 1 ft



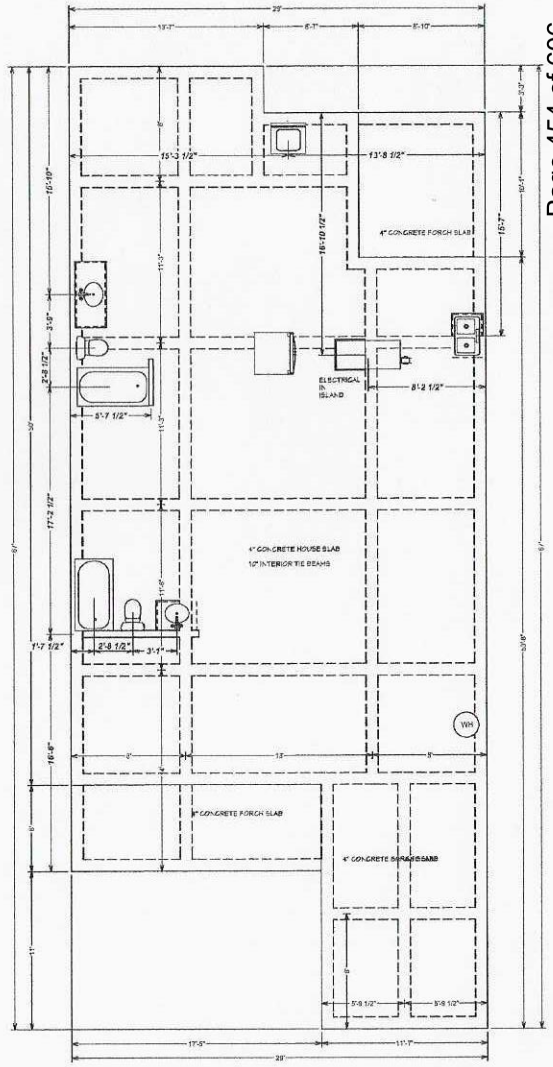
RIGHT ELEVATION



REAR ELEVATION



LEFT ELEVATION



CONCRETE AREA
1701 SQ FT

BIN BROS			
Date: SEPT 2025	Scale: 1/4" = 1'	1254 SQ FT	gpr
FLOOR, FOUNDATION, ROOF PLAN AND ELEVATIONS			
Page #: 1 OF 1	Drawing #: BINBROS-25-1254		

NEW CONSTRUCTION ECONOMIC DEVELOPMENT AGREEMENT BETWEEN THE CITY OF ABILENE AND

BinBros, LLC

This Economic Development Agreement ("Agreement") is effective as of the __9th____ of _____April___, 2026 (“Effective Date"), by and between _BinBros, LLC_____("Developer"), and the CITY OF ABILENE, TEXAS, a home rule city and municipal corporation (“City”), for the purposes and considerations stated below.

RECITALS

WHEREAS, the Developer has acquired, fee simple ownership of __1350 Mulberry_____ in Abilene, Taylor County, Texas (the "Project Area"); and

WHEREAS, the governing body of the City of Abilene adopted Resolution 49-2016 and Resolution 129-2023 creating an Economic Deve1opment Program authorized by Chapter 380 of the Texas Local Government Code; and

WHEREAS, the governing body of the City of Abilene adopted Resolution _192-2023_ and has created Rebuild ABI as an infill development incentive for new residential construction in certain target areas throughout the City; and

WHEREAS, the City desires to enter into this Agreement with the Developer in order to implement the Rebuild ABI economic development program developed by the City to enhance and expand the City's commercial, economic and employment base to the long-term interest and benefit of the City and the State of Texas; and

WHEREAS, it is anticipated that the development of the Project Area will have a direct and positive economic benefit to the City; and

WHEREAS, the City hereby finds that this Agreement embodies an eligible "project" and clearly promotes economic development in the City and, as such, meets the requisites under Chapter 380 of the Texas Local Government Code and is in the best interests of the City; and

NOW THEREFORE, in consideration of the foregoing premises and other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, it is hereby agreed as follows:

I. AUTHORITY

1.01 The Agreement is authorized by state law, including but not limited Chapter 380 of the Texas Local Government Code, and is within the authority of the City and constitutes a legal and binding obligation of the City.

1.02 The Developer's execution and performance of this Agreement constitutes a valid and binding obligation of the Developer.

1.03 The factual recitals and findings set forth above are found to be true and correct for all purposes and are incorporated into this Agreement.

II. DEFINITIONS

2.01. **Program** means the economic development program identified in Article IV herein and established by the City pursuant to this Agreement.

2.02. **Developer** means _BinBros, LLC___ its successors or assigns.

III. TERM

3.01 This Agreement shall be effective as of the date of execution of both parties. This Agreement shall remain in full force and effect until the earlier of: (A) each party hereto has completed their respective obligations hereunder; or (B) eighteen months from the Effective Date **("Term").**

IV. ECONOMIC DEVELOPMENT PROGRAM

4.01 Upon Developer's completion of its obligations and duties set forth in this Agreement, the City shall pay the Developer the following incentives:

a. Payable at the time of closing of the interim construction financing to the participating eligible lender, on behalf of the Developer, a ten (10%) percent equity contribution of the total interim financing needed for the single-family construction. Lender eligibility is based solely on City accepting the lender into the Rebuild ABI program.

b. Payable at the time of closing of the final buyer, a five (5%) percent completion grant will be paid to the Developer, such grant being equal to five (5%) percent of the amount of the sales price of the home, and the home sales price shall not exceed a maximum price of $203,000.00,

c. In addition to the equity contribution and completion grant authorized above, the City shall provide without cost to the Developer, at the sole discretion of the City, one or more the following: (1) waiver of construction-related City permits and fees, (2) utility taps, (3) sidewalks, (4) roll-off containers and two tips, and (5) demolition of existing structures.

4.02 In the event the Developer chooses not to use a participating eligible lender, the Developer is eligible to receive a fifteen (15%) percent incentive, payable at the time of closing of the final buyer. Additionally, the Developer is eligible to receive the incentives listed in 4.0l(c).

V. DEVELOPER'S OBLIGATIONS AND DUTIES

The Developer shall perform or cause to be performed, the construction of the improvements set forth in **Exhibit A- "Public and Private Improvements** on or before the expiration of this agreement. Additionally:

5.01 The Developer shall be a Builder member of the Big Country Home Builder's Association as of the effective date of this Agreement, and during the term of this Agreement.

5.02 The Developer shall construct, at its expense, the improvements identified on **Exhibit A - "Public and Private Improvements"** in accordance with all applicable laws and regulations, including but not limited to the City's current residential building code and residential energy code.

5.03 The Developer shall purchase all building materials from a business located within the corporate boundaries of the City of Abilene, and pay all applicable local sales and use taxes to the City of Abilene. Upon request of the City, Developer shall promptly provide written documentation of compliance with this requirement, such written documentation being receipts or other documentation as agreed to by the City.

5.04 The Developer shall require the final buyer of the residence to sign an affidavit at closing that the buyer intends to occupy the residence as their legal homestead in the State of Texas and that it shall serve as their primary residence for a period of T wo years following closing.

5.05 The Developer shall construct the new construction within the existing Neighborhood Empowerment Zones of the City, or shall receive written approval from the City Manager, or his or her designee to build the home on a specific lot north of South 27th Street.

VI. CITY OBLIGATIONS AND DUTIES

6.01 Pay the Economic Incentives to Developer pursuant to the terms and conditions of this Agreement.

VII. DEFAULT

7.01 If any party should default upon any terms or obligations with respect to this Agreement **("Defaulting Party"),** the other party **("Complaining Party")** shall provide written notice of the default and shall reasonably include the actions required to cure such default. If the Defaulting Party cures the default within thirty (30) days after notice of default is received **("Cure Period"),** or commences to cure default within said thirty (30) days and diligently pursues the cure to its conclusion then this Agreement shall continue as if no default occurred.

7.02 In the event that the Defaulting Party fails to cure the default as required by Section 7.01 above, the Complaining Party may. by action or proceeding at law or in equity, be awarded damages and/or specific performance for such default, including reasonable attorney's fees and costs.

VIII. GENERAL PROVISIONS

8.01 DEVELOPER COVENANTS AND AGREES TO AND DOES HEREBY FULLY INDEMNIFY, HOLD HARMLESS AND DEFEND THE CITY, ITS OFFICERS, AGENTS, SERVANTS, AND EMPLOYEES FROM ALL CLAIMS, SUI TS OR CAUSES OF ACTION OF ANY NATURE WHATSOEVER WHETHER REAL OR ASSERTED, BROUGHT FOR OR ON ACCOUNT OF ANY INJURIES OR DAMAGES TO PERSONS OR PROPERTY, INCLUDING DEATH, RESULTING FROM OR IN ANY WAY CONNECTED 'WITH THIS AGREEMENT OR THE CONSTRUCTION OF THE PUBLIC IMPROVEMENTS. IN ADDITION, DEVELOPER COVENANTS TO INDEMNIFY, HOLD HARMLESS AND DEFEND THE CITY, ITS OFFICERS, AGENTS, SERVANTS AND EMPLOYEES FROM AND AGAINST ANY AND ALL CLAIMS, SUITS OR CAUSES OF ACTION OF ANY NATURE WHATSOEVER, BROUGHT FOR OR ON ACCOUNT OF INJURIES OR DAMAGES TO PERSONS OR PROPERTY, INCLUDING DEATH, RESULTING FROM THE

FAILURE OF DEVELOPER OR ITS CONTRACTORS AND SUBCONTRACTORS TO PROPERLY SAFEGUARD THE WORK, ON ACCOUNT OF ANY ACTS, INTENTIONAL OR OTHERWISE, NEGLECT OR MISCONDUCT OF DEVELOPER, ITS CONTRACTORS, SUBCONTRACTORS, AGENTS, SERVANTS OR EMPLOYEES.

8.02 If any provision of this Agreement, or a portion thereof, or the application thereof to any person or circumstances shall to any extent be held invalid, inoperative or unenforceable, the remainder of this Agreement, or the application of such provision or portion thereof to any other persons or circumstances, shall not be affected thereby. It shall not be deemed that any such invalid provision affects the consideration for this Agreement, and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

8.03 This Agreement shall be construed in accordance with the laws of the State of Texas. Venue for any action brought under this Agreement shall be in Taylor County, Texas.

8.04 Developer shall not assign this Agreement without the express written consent of the City.

8.05 Nothing in this Agreement shall be construed to make the parties hereto partners or joint venturers or render any of said parties liable for the debts or obligations of any other of said parties.

8.06 Except as otherwise expressly provided herein, this Agreement may only be amended, modified or terminated by a declaration in writing, executed and acknowledged by all the parties to this Agreement.

8.07 This Agreement constitutes the entire agreement of the parties with respect to the matters set forth herein, and supersedes all prior discussions and agreements between the parties.

8:08 This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective legal representatives, successors and assigns.

8.09 In the event any legal proceeding is commenced to enforce or interpret provisions of this Agreement, the prevailing party in any such legal action shall be entitled to recover its reasonable attorney's fees and expenses incurred by reason of such action.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK.
SIGNATURE PAGE FOLLOWS.]

AGREED:

DEVELOPER

Bin Bros
Zach Johnson
350 Mesquite Ln
Abilene TX 79601
325-260-7312 binbros20@gmail.com

By: _____

Name: Zachary Johnson

Its: Principal

CITY OF ABILENE

ATTEST:

_____ _____

City Manager City Secretary

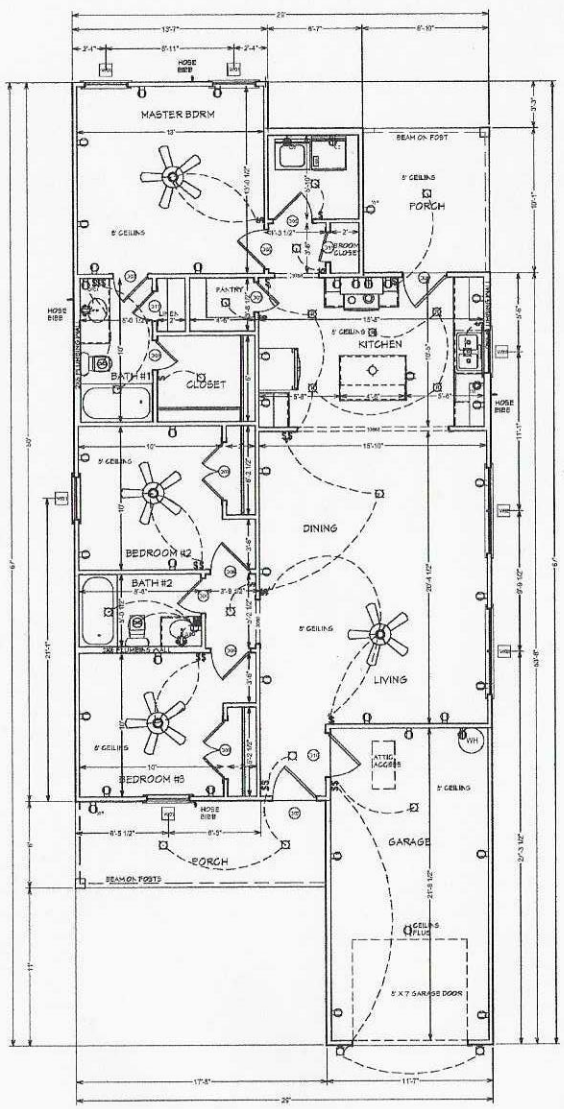
APPROVED AS TO FORM:

_____

City Attorney

ATTACHMENT A

Attached- Developers building plans.



FLOOR PLAN 1/4 in = 1 ft

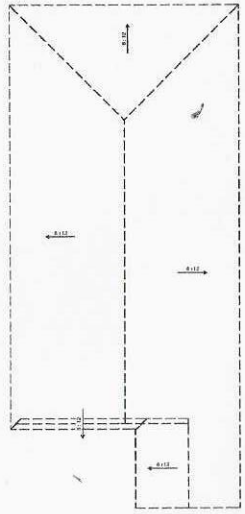
DOOR SCHEDULE					
LABEL	SIZE	TYPE	THICKNESS	COMMENTS	QTY
D01	2068 L IN	HINGED	1 3/8"		2
D03	2468 L IN	HINGED	1 3/8"		1
D04	2468 R IN	HINGED	1 3/8"		1
D05	2868 L IN	HINGED	1 3/8"		3
D06	2868 R IN	HINGED	1 3/8"		1
D07	3068 R EX	HINGED	1 3/4"	FRONT ENTRY	1
D08	3068 L EX	HINGED	1 3/4"	REAR ENTRY	1
D09	4068 L/R IN	DOUBLE HINGED	1 3/8"		2
D10	3068 L EX	HINGED	1 3/4"	FIRE-RATED	1
D11	2068 R IN	HINGED	1 3/8"		2

WINDOW SCHEDULE					
LABEL	QTY	SIZE	TOP	COMMENTS	TYPE
W01	4	3650	84"		SINGLE HUNG
W02	2	6050	84"		MULLED UNIT
W03	1	3930	84"		SINGLE HUNG

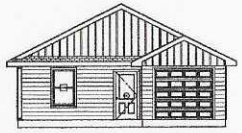
NOTES:

1. ALL 9' PLATES EXCEPT WHERE OTHERWISE NOTED.
2. 2X6 WALLS DIMENSIONED AT 5-1/2". 2X4 WALLS DIMENSIONED AT 3-1/2".
3. HVAC IN ATTIC.
4. VERIFY ALL DIMENSIONS, NOTATIONS, AND DESIGN FOR ACCURACY BEFORE BEGINNING CONSTRUCTION.

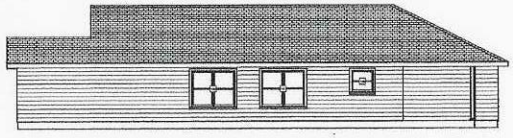
TOTAL SQUARE FOOTAGE: 1254
PORCHES: 194
GARAGE: 253
TOTAL SLAB SQ FT: 1701



ROOF PLAN 1/8 in = 1 ft

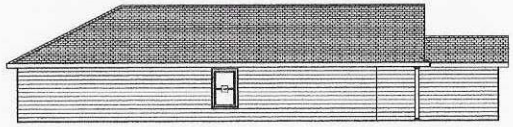


FRONT ELEVATION 1/8 in = 1 ft

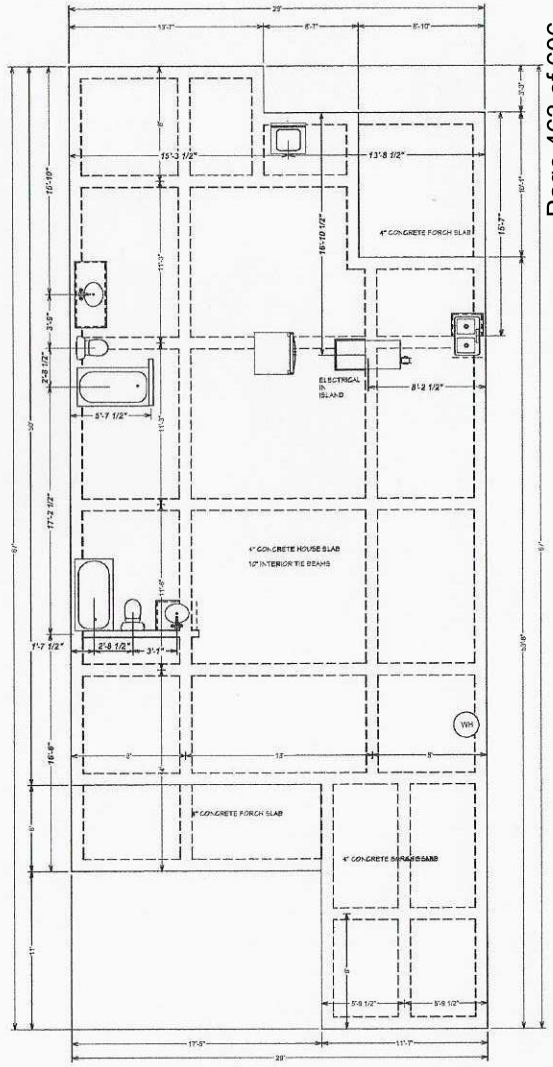


RIGHT ELEVATION

REAR ELEVATION



LEFT ELEVATION



CONCRETE AREA
1701 SQ FT

BIN BROS			
Date: SEPT 2025	Scale: 1/4" = 1'	1254 SQ FT	gpr
FLOOR, FOUNDATION, ROOF PLAN AND ELEVATIONS			
Page #: 1 OF 1	Drawing #: BINBROS-25-1254		

City Council Meeting

Economic Development Agreement

CITY OF ABILENE TEXAS

- Bin Bros LLC is proposing to build a newly constructed affordable home located at 1350 and 1338 Mulberry St.
- Homes are approximately 1254 sq.ft.
- 3 bedroom, 2 bathroom,and 1 car garage
- Estimated sales price shall not be above $203,000

CITY OF ABILENE TEXAS

QUESTIONS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Matthew Dane, Director of Water Utilities**

ITEM: **16. Ordinance Amendment (First Reading): Receive a Report, Hold a Discussion and Take Action on the First Reading of an Ordinance Amending Chapter 32 (Water and Sewers) of the Code of Ordinances of the City of Abilene, Texas, to Authorize Sewer Service Outside the City Limits by Written Agreement. *(Matthew Dane)***

GENERAL INFORMATION

Water Utilities staff are requesting that the Abilene City Council approve the first reading of an ordinance amending Chapter 32 of the City Code to formally authorize the City to provide sanitary sewer service outside the city limits pursuant to a written agreement approved by the City Council.

Currently, Chapter 32 does not expressly authorize sewer service outside the City limits or provide a framework for Council-approved service agreements. The proposed amendments establish that authority and create the legal and administrative structure necessary to execute such agreements, including provisions for alternative rate-setting, alternative flow measurement methodologies, and Council approval requirements.

This ordinance is a prerequisite to executing a sewer service agreement with the developer of an RV park associated with the Vantage data center construction workforce. Providing temporary housing infrastructure for the transient working population supporting this project is a priority for the City of Abilene as part of broader housing burden relief efforts.

This is the first reading of the proposed ordinance. A second reading and final adoption will be required before the ordinance takes effect. The sewer service agreement with the RV park developer will be brought to the City Council for approval as a separate agenda item following final adoption of the ordinance.

No commitments regarding individual service agreements are made by approval of this ordinance. The ordinance establishes the legal framework; each future agreement must be independently reviewed and approved by the City Council.

FUNDING/FISCAL IMPACT

There is no direct fiscal impact associated with the adoption of this ordinance. Rates and fees for any future sewer service agreement will be established individually by the City Council at the time of agreement approval and will be set to recover the cost of service, including applicable infrastructure and administrative costs.

STAFF AND/OR BOARD RECOMMENDATION

Staff recommends that the Abilene City Council approve the first reading of an ordinance amending Chapter 32 of the Code of Ordinances to authorize sanitary sewer service outside the City limits pursuant to written agreements approved by the City Council.

ATTACHMENTS:

1. 2_-_Ordinance_-_Chapter_32_Amendment
2. 3_-_Presentation_-_Chapter_32_Ordinance_Amendment

BACKUP DOCUMENTATION UPDATED? Yes UPDATED ON: 04/07/2026

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AMENDING CHAPTER 32 (WATER AND SEWERS) OF THE CODE OF ORDINANCES OF THE CITY OF ABILENE, TEXAS, BY AMENDING SECTION 32-5 TO AUTHORIZE SEWER SERVICE OUTSIDE THE CITY LIMITS BY WRITTEN AGREEMENT; AMENDING SECTION 32-35 TO PROVIDE AN ALTERNATIVE FLOW MEASUREMENT METHODOLOGY FOR OUTSIDE-CITY SERVICE AGREEMENTS; AMENDING SECTIONS 32-37 AND 32-39 TO CLARIFY THAT STANDARD RATE SCHEDULES DO NOT APPLY TO OUTSIDE-CITY SEWER SERVICE AGREEMENTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Abilene owns and operates a sanitary sewer system and Water Reclamation Facility serving its residents and customers; and

WHEREAS, from time to time, property owners and developers located outside the corporate limits of the City of Abilene request sanitary sewer service from the City; and

WHEREAS, the current provisions of Chapter 32 of the Code of Ordinances do not expressly authorize the City to provide sewer service outside the city limits or establish a framework for Council-approved service agreements governing such service; and

WHEREAS, the City Council finds it in the public interest to establish a clear legal framework authorizing the provision of sewer service outside the city limits pursuant to written agreements approved by the City Council, including provisions for applicable rates, connection requirements, and alternative flow measurement methodologies appropriate for outside-City customers; and

WHEREAS, providing temporary housing infrastructure for the transient working population associated with major economic development projects within the region is a priority for the City of Abilene as part of housing burden relief efforts for the community; and

WHEREAS, the City Council finds that the amendments set forth herein are in the best interest of the City of Abilene and its citizens;

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

SECTION 1.

That Section 32-5 of the Code of Ordinances of the City of Abilene, Texas, is hereby to read as follows:

> "In order to protect the utility service supply, the City will not make any water or sewer taps or supply or furnish water or sewer service outside the City limits until the premises involved have been inspected and approved by the Plumbing Inspector. Nothing contained in this chapter or any other ordinance of the City shall be construed to compel the City to furnish water or sewer service to consumers outside the City or to continue such supply once begun.
>
> Sewer service outside the City limits may be provided pursuant to a written agreement approved by the City Council, establishing the terms and conditions of such service including applicable rates, fees, connection requirements, and duration. Such agreements shall be consistent with the rules and regulations established by the City Council under Sec. 32-4 and the rate schedules maintained under Sec. 32-37 and Sec. 32-39. Rates for sewer service provided outside the City limits shall be set by the City Council and may differ from in-City rates as deemed appropriate by the Council."

SECTION 2.

That Section 32-35 of the Code of Ordinances of the City of Abilene, Texas, is hereby amended and adds a new subsection (c), to read as follows:

> "In the event that any person using the City sewer system is not a user of water supplied by the City, the volume of wastewater discharged by such person shall be measured or determined as follows:
>
> (a) If water used on the premises is measured by a water meter acceptable to the Director of Water Utilities, sewer rates shall be determined by that water usage.
>
> (b) If water used on the premises is not so measured, such person shall install a water meter acceptable to the Director at their own expense, so that the amount of water used shall be metered or otherwise measured or determined by the Director, and sewer rates shall be determined by that water usage.
>
> (c) Notwithstanding subsections (a) and (b), for persons receiving sewer service pursuant to an agreement for service outside the City limits approved by the City Council under Sec. 32-5, the volume of wastewater may be determined by an alternative methodology established in such agreement, including but not limited to TCEQ flow methodology or other engineering-based estimates, as approved by the Director of Water Utilities and the City Council."

SECTION 3.

That Section 32-37 of the Code of Ordinances of the City of Abilene, Texas, is hereby amended to add the following paragraph at the end thereof, to read as follows:

> "This requirement does not apply to sewer service provided outside the City limits under a written agreement approved by the City Council. The rates and fees for such service shall be set out in the agreement itself."

SECTION 4.

That Section 32-39 of the Code of Ordinances of the City of Abilene, Texas, is hereby amended to add the following paragraph at the end thereof, to read as follows:

> "This requirement does not apply to sewer service provided outside the City limits under a written agreement approved by the City Council. The rates and fees for such service shall be set out in the agreement itself."

PASSED ON FIRST READING this 9th day of April, 2026.

PASSED AND APPROVED ON FINAL READING this 26rd day of April, 2026.

ATTEST:

_____ _____

Shawna Atkinson, City Secretary Weldon Hurt, Mayor

APPROVED:

_____

Stanley E. Smith, City Attorney

First Reading: Ordinance Amending Chapter 32 to Authorize Sewer Service Outside City Limits

CITY OF ABILENE TEXAS

Chapter 32 Ordinance Amendment

- Chapter 32 currently has no express authority to provide sewer service outside City limits without water metering provisions
- Proposed amendments establish a Council-approved agreement framework for outside-City sewer service
- Supports housing burden relief – enables temporary housing for Vantage data center workforce
- Ordinance must be adopted before a sewer service agreement can be executed

CITY OF ABILENE TEXAS

Chapter 32 Ordinance Amendment

- **Sec. 32-5:** Expressly authorizes Council-approved sewer agreements outside City limits
- **Sec. 32-35:** Allows alternative flow measurement (e.g. TCEQ methodology) for outside-City customers
- **Secs. 32-37 & 32-39:** Clarifies standard rate schedules do not apply; rates set in agreement

CITY OF ABILENE TEXAS

Chapter 32 Ordinance Amendment

- Each future service agreement requires separate City Council approval
- No fiscal impact from adoption of this ordinance alone
- Second reading required before ordinance takes effect
- Sewer service agreement with RV park developer to follow upon final adoption

CITY OF ABILENE TEXAS

Approve the First Reading of an Ordinance Amending Chapter 32 to Authorize Sewer Service Outside the City Limits by Written Agreement.

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**

FROM: **Tim Littlejohn, Director of Planning & Development Services**

ITEM: **17. Ordinance (Final Reading) CUP-2026-04: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on A Request From The Owner, To Apply A Conditional Use Permit To A Property To Allow Outdoor Recreational Activities (Pickleball Courts). Located At 1200 Ruswood Dr.** ***(Tim Littlejohn)***

GENERAL INFORMATION

The subject property is zoned General Retail and has been home to a shopping center since 1977. A variety of uses such as retail, office, and restaurants have been part of this development.

FUNDING/FISCAL IMPACT

STAFF AND/OR BOARD RECOMMENDATION

The Planning and Zoning Commission recommends **approval** of the Conditional Use Permit, subject to the concept plan, plan of operation, and that noise mitigation measures be implemented as recommended in the staff report.

ATTACHMENTS:

1. ORDINA~1
2. STAFFR~1
3. PLANOF~1
4. CONCEP~1
5. METESA~1
6. GRAHAM~1
7. 901BRU~1
8. Presentation

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

AN ORDINANCE OF THE CITY OF ABILENE, TEXAS, AMENDING THE, "LAND DEVELOPMENT CODE" OF THE ABILENE CITY CODE, BY APPROVING A CONDITIONAL USE PERMIT (CUP) 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 the Land Development Code of the City of Abilene, is hereby amended by approving a Conditional Use Permit (CUP) 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 26th day of March, 2026.

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 13th day of February, 2026, 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 9th day of April, 2026, 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 9th day of April, 2026.

ATTEST:

_____
CITY SECRETARY

_____
MAYOR

APPROVED:

_____
CITY ATTORNEY

EXHIBIT A

Apply a Conditional Use Permit to allow outdoor recreational activities within General Retail (GR) zoning subject to the concept plan (EXHIBIT B) and plan of operation (EXHIBIT C)

Legal description as follows:

BEING a 1.292-acre tract out of the remainder of Lot 3, Block A, Section 10. RADFORD HILLS ADDITION, City of Abilene, Taylor County, Texas as shown on the plat of said addition recorded in Cabinet 2, Slide 215C, Plat Records, Taylor County, Texas. Said 1.292-acre tract is more particularly described in metes and bounds as follows:

BEGINNING at a point being the southeast corner of said Lot 3, same being the intersection of the northerly right-of-way line of Ruswood Drive (60' width) and the westerly right-of-way line of Bruce Way (60' width).

THENCE northerly along said westerly right-of-way line of Bruce Way, a curve to the right having a radius of 202.34 feet, a delta angle of 17º52'32", and subtended by a chord bearing N15º06'41"W 62.87 feet, a curve length of 63.13 feet to a point being the end of said curve and said point being the intersection of said westerly right-of-way line with the south right-of-way line of Shanna Lane, 25 feet width, as shown on the replat recorded in Cabinet 1, Slide 453 of said Plat Records;

THENCE WEST along said south right-of-way line of Shanna Lane, where further extension thereof is shown on the replat recorded in Cabinet 1, Slide 492 of said Plat Records, at 159.97 feet pass the southwest corner of said Shanna Lane and the southeast corner of a 0.610-acre tract described in a Warranty Deed to Graham Abilene, LP recorded in Instrument No. 2023-16613, Official Public Records, Taylor County, Texas, and continuing along the south line of said 0.610-acre tract, a total distance of 184.97 feet to the southwest corner of said 0.610-acre tract and an interior corner of this tract;

THENCE NORTH 45.00 feet along the west line of said 0.610-acre tract to a point being the on the easterly extension of the north face of the existing building located at 1200 Ruswood Drive;

THENCE WEST 46.80 feet (approximately) along the north line of this tract and said easterly extension of said building face to a point being the northeast corner of said existing building;

THENCE SOUTH 110.00 feet (approximately) along the east face of said existing building to a point for the southeast corner of said existing building;

THENCE WEST 91.00 feet (approximately) along the south face of said existing building to the southwest corner of said existing building;

THENCE SOUTH 218.30 feet over and across said Lot 3 to a point in said northerly right-of-way line of said Ruswood Drive, the southerly line of said Lot 3, and said point being the southwest corner of this tract and the beginning of a curve to the left having a radius of 1324.06 feet, a delta angle of 10º37'05", a curve length of 245.38 feet and subtended by a chord which bears N58º32'33"E 245.03 feet;

THENCE easterly along said northerly right-of-way line and southerly lot line and curve to the left, said curve length of 245.38 feet to a point being the end of said curve to the left;
THENCE N53º14'00"E 121.15 feet along said northerly right-of-way line and said southerly lot line to a point being the beginning of a curve to the right having a radius of 399.06 feet, a delta angle of 5º43'18", a curve length of 39.85 feet and subtended by a chord which bears N56º05'39"E 39.83 feet;

THENCE easterly along said northerly right-of-way line, said southerly lot line, and curve to the right, said curve length of 39.85 feet to said POINT OF BEGINNING and containing 1.292 acre of land, or 56298 square feet, more or less.

Located at 1200 Ruswood Drive.

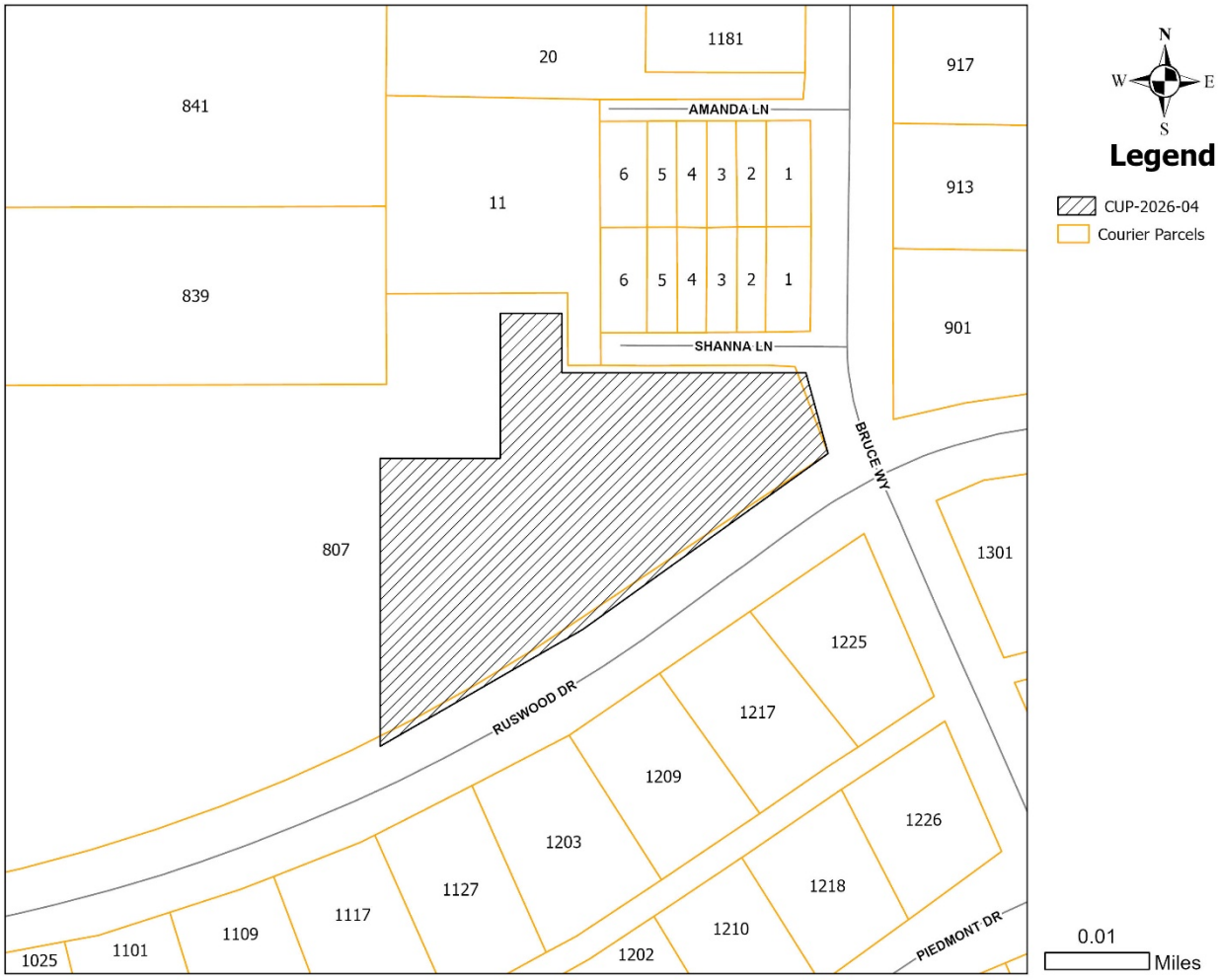


EXHIBIT B

NORTH
GRAPHIC SCALE
1"=40'
SHANNA LANE
BRUCE WAY
RUSSWOOD
1200 RUSSWOOD
ZONING EXHIBIT
IF NOT ONE INCH IN LENGTH ON ORIGINAL DRAWING
CHECK SCALE & ADJUST ACCORDINGLY
JACOB
MARTIN
TBPELS FIRM # 2442
TBAE FIRM # BR 2261
TBPELS FIRM # 10074412
© 2026 Microsoft Corporation © 2026 Maxar ©CNES (2026) Distribution Airbus DS

EXHIBIT C

CUP Plan of Operation

• Hours of Operation; 7:00am – 10:00pm M-S, 1:00pm – 9:00pm Sunday.
• Days of Operation; Monday - Sunday
• Will the use be conducted indoors or have any outdoor operations; Outdoor courts on what is currently parking lot.
• Will the use have any unique characteristics that need to be stipulated in the request? Fenced and lit. Parking lot currently has lights, and ours will be lower and angled down at the courts instead of flooding the area.

We will be building outdoor pickleball courts on top of an existing parking lot. It will be fenced on all sides, and the fence will also have vinyl wind blockers installed from the ground to the top of the fence. This will help block sound and light. There are no planned uses besides playing pickleball on these courts.

• Fencing, landscaping, or buffer yards; As described above
• Limiting the hours or days of operation; All outdoor play will cease by 10:00pm.
• Noise mitigation; Vinyl wind blockers will mitigate noise and light.

Nearby property owners currently see an abandoned parking lot/strip mall. We are helping revitalize the area (in conjunction with other improvements that the landlord is undertaking on the property) and providing a fun new entertainment venue that is accessible to families and people of all ages and abilities. This will also bring 20-30 entry level jobs to the area that can be filled by high-schoolers up to retirees, and anyone in between, as well as several professional/career level career opportunities. It is reasonable to believe that many of these jobs will be filled with residents that live in the properties nearby.

END

ZONING CASE CUP-2026-04 STAFF REPORT

PLANNING & DEVELOPMENT SERVICES
CITY OF ABILENE TEXAS

Scheduled Hearings
Planning & Zoning Commission: March 3, 2026
City Council 1st Read: March 26, 2026
City Council 2nd Read: April 9, 2026

Applicant
Owner: Ryan Connor
Agent: Jacob & Martin, LLC

Case Manager
Clarissa Ivey – Planner

Request
A Conditional Use Permit to allow outdoor recreational activities (Pickleball Courts).

Location
Located at 1200 Ruswood Dr

Legal Description Being 1.292-Acre Tract Out Of The Remainder Of Lot 3, Block A, Section 10. Radford Hills Addition, Abilene, Taylor County, Texas.

Background
The subject property is zoned General Retail and has been home to a shopping center since 1977. A variety of uses such as retail, office, and restaurants have been part of this development.

Zoning, Existing and Proposed Land Use

	Zoning	Existing Land Use
North	MF	Residential
East	PD	Residential
South	MD	Residential
West	GR	Shopping center

Criteria Assessment
Staff has reviewed the request based upon the factors established in Section 1.4.3.5, Criteria for Approval of the Land Development Code. These factors are identified and addressed below:

1. **The proposed use at the specified location is consistent with the policies embodied in the adopted Comprehensive Plan.**
   The proposed request is consistent with the Comprehensive Plan.
2. **The proposed use is consistent with the general purpose and intent of the applicable zoning district regulations.**
   The proposed use is consistent with the intent of the General Retail zoning district. The proposed use of outdoor recreational activities will provide a mix to the activities that are needed to serve the community.
3. **The proposed use is compatible with and preserves the character and integrity of adjacent developments and neighborhoods and includes improvements either on-site or within the public rights-of-way to mitigate development-related adverse**

impacts, such as traffic, noise, odors, visual nuisances, drainage or other similar adverse effects to adjacent development and neighborhoods.
The proposed use would be appropriate with the surrounding uses. All required improvements and/or adverse impacts will be addressed during the site plan.

4. **The proposed use does not generate pedestrian and vehicular traffic which will be hazardous or conflict with the existing and anticipated traffic in the neighborhood.**
The proposed use will generate additional pedestrian or vehicular traffic, but staff does not believe it will be hazardous or conflicting with the existing traffic.
5. **The proposed use incorporates roadway adjustments, traffic control devices or mechanisms, and access restrictions to control traffic flow or divert traffic as may be needed to reduce or eliminate development-generated traffic on neighborhood streets.**
Any requirements for roadway and/or traffic adjustments will be addressed during the platting and site plan stages.
6. **The proposed use incorporates features to minimize adverse effects, including visual impacts, of the proposed conditional use on adjacent properties.**
To minimize adverse effects, the applicant is establishing hours of operation. City staff is recommending that the applicant also implement noise mitigation measures.
7. **The proposed use meets the standards for the zoning district, or to the extent variations from such standards have been requested, that such variations are necessary to render the use compatible with adjoining development and the neighborhood.**
The proposed use is compatible with the surrounding uses at this location.

Planning and Zoning Commission Recommendation
P&Z recommends **approval** of the Conditional Use Permit, subject to the concept plan and plan of operation.

Attachments

- Concept Plan
- Plan of Operation
- PowerPoint Presentation
- Metes & Bounds

Notification
Pursuant to Section 1.2.2.2 of the Land Development Code, City staff mailed personal notices on February 13, 2026, 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
841 N JUDGE ELY LP	29896	20 AMANDA LN	F
841 N JUDGE ELY LP	207965	841 N JUDGE ELY BL	F
ABILENE TEACHERS FEDERAL	99534	1181 EN 10TH ST	
BLACK ELLIS LEON & ELENA	31757	1217 RUSWOOD DR	
BLACK ELLIS LEON & ELENA	31757	1219 RUSWOOD DR	
BLAIR THOMAS J & VICKI L	31630	1209 RUSWOOD DR	
BLAIR THOMAS J & VICKI L	31630	1211 RUSWOOD DR	

GOULD WILLIAM & IVY	30329	902 RUSWOOD CR	
GRAHAM ABILENE LP	30047	839 N JUDGE ELY BL	F
GRAHAM ABILENE LP	30047	837 N JUDGE ELY BL	F
GRAHAM ABILENE LP	30047	831 N JUDGE ELY BL	F
GRAHAM ABILENE LP	30047	835 N JUDGE ELY BL	F
GRAHAM ABILENE LP	30171	807 N JUDGE ELY BL	F
GRAHAM ABILENE LP	30171	1150 RUSWOOD DR	F
GRAHAM ABILENE LP	30171	1142 RUSWOOD DR	F
GRAHAM ABILENE LP	30171	801 N JUDGE ELY BL	F
GRAHAM ABILENE LP	30171	1110 RUSWOOD DR	F
GRAHAM ABILENE LP	30171	1146 RUSWOOD DR	F
GRAHAM ABILENE LP	30171	809 N JUDGE ELY BL	F
GRAHAM ABILENE LP	30171	1128 RUSWOOD DR	F
GRAHAM ABILENE LP	30171	1200 RUSWOOD DR	F
GRAHAM ABILENE LP	30171	821 N JUDGE ELY BL	F
GRAHAM ABILENE LP	30171	829 N JUDGE ELY BL	F
GRAHAM ABILENE LP	30204	11 SHANNA LN	F
HARTLEY JENNIFER	33912	1301 RUSWOOD DR	
LINDSEY BOB	31494	1203 RUSWOOD DR	
LINDSEY BOB	31494	1201 RUSWOOD DR	
M & M2 ENTERPRISES LLC	30325	901 BRUCE WY	F
M & M2 ENTERPRISES LLC	30325	907 BRUCE WY	F
M & M2 ENTERPRISES LLC	30325	903 BRUCE WY	F
M & M2 ENTERPRISES LLC	30325	905 BRUCE WY	F
MC CORKLE EDDIE DALE &	31126	1109 RUSWOOD DR	
MC CORKLE EDDIE DALE &	31126	1111 RUSWOOD DR	
METZGER RITCHIE PAUL & TRANG KIM	31891	1225 RUSWOOD DR	
METZGER RITCHIE PAUL & TRANG KIM	31891	810 BRUCE WY	
PIERCE RICHARD A	30324	913 BRUCE WY	
PIERCE RICHARD A	30324	911 BRUCE WY	
PIERCE RICHARD A	30324	909 BRUCE WY	
PIERCE RICHARD A	30324	915 BRUCE WY	
SPARKS SHARON	30176	1 AMANDA LN	
SPARKS SHARON	30179	2 AMANDA LN	
SPARKS SHARON	30181	3 AMANDA LN	
SPARKS SHARON	30182	4 AMANDA LN	
SPARKS SHARON	30186	5 AMANDA LN	
SPARKS SHARON	30188	5 SHANNA LN	
SPARKS SHARON	30189	4 SHANNA LN	
SPARKS SHARON	30191	3 SHANNA LN	
SPARKS SHARON	30194	2 SHANNA LN	
SPARKS SHARON	30196	1 SHANNA LN	
SPARKS SHARON	30199	6 AMANDA LN	
SPARKS SHARON	30201	6 SHANNA LN	
STANTON ANDY & CRISTI CHARECE	31249	1117 RUSWOOD DR	
STANTON ANDY & CRISTI CHARECE	31249	1119 RUSWOOD DR	
TUCKER GARY DON	31378	1127 RUSWOOD DR	
TUCKER GARY DON	31378	1125 RUSWOOD DR	
WILLHOITE CHERRY	30331	904 RUSWOOD CR	

PROPERTY ID Legend: O - Opposed, F - In Favor

PROPERTY OWNER	PROPERTY ID	SITUS	RESPONSE
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SPARKS SHARON	30189	4 SHANNA LN	
SPARKS SHARON	30191	3 SHANNA LN	
SPARKS SHARON	30194	2 SHANNA LN	
SPARKS SHARON	30196	1 SHANNA LN	
SPARKS SHARON	30199	6 AMANDA LN	
SPARKS SHARON	30201	6 SHANNA LN	
GRAHAM ABILENE LP	30204	11 SHANNA LN	F
PIERCE RICHARD A	30324	913 BRUCE WY	
PIERCE RICHARD A	30324	911 BRUCE WY	
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M & M2 ENTERPRISES LLC	30325	903 BRUCE WY	F
M & M2 ENTERPRISES LLC	30325	905 BRUCE WY	F
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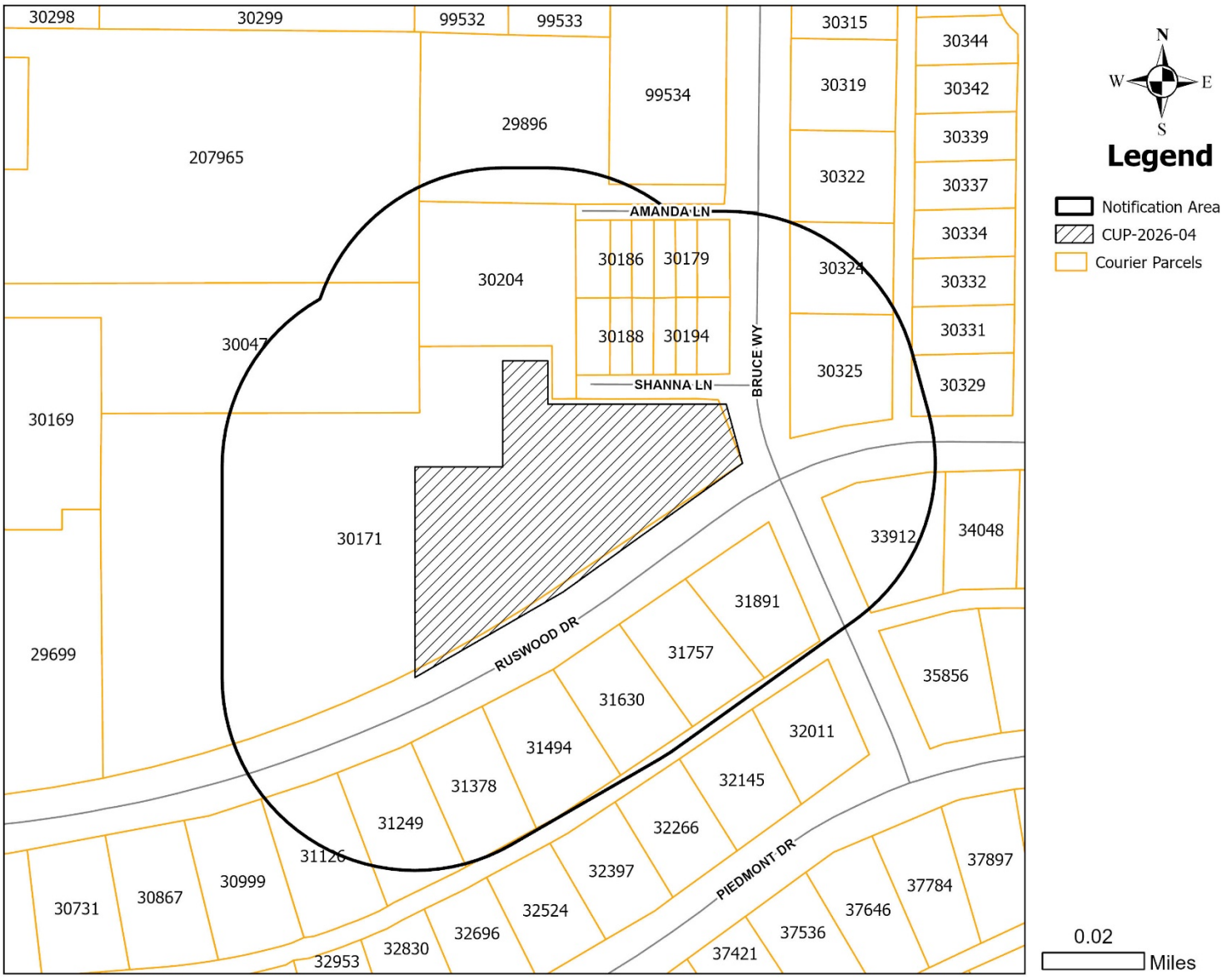
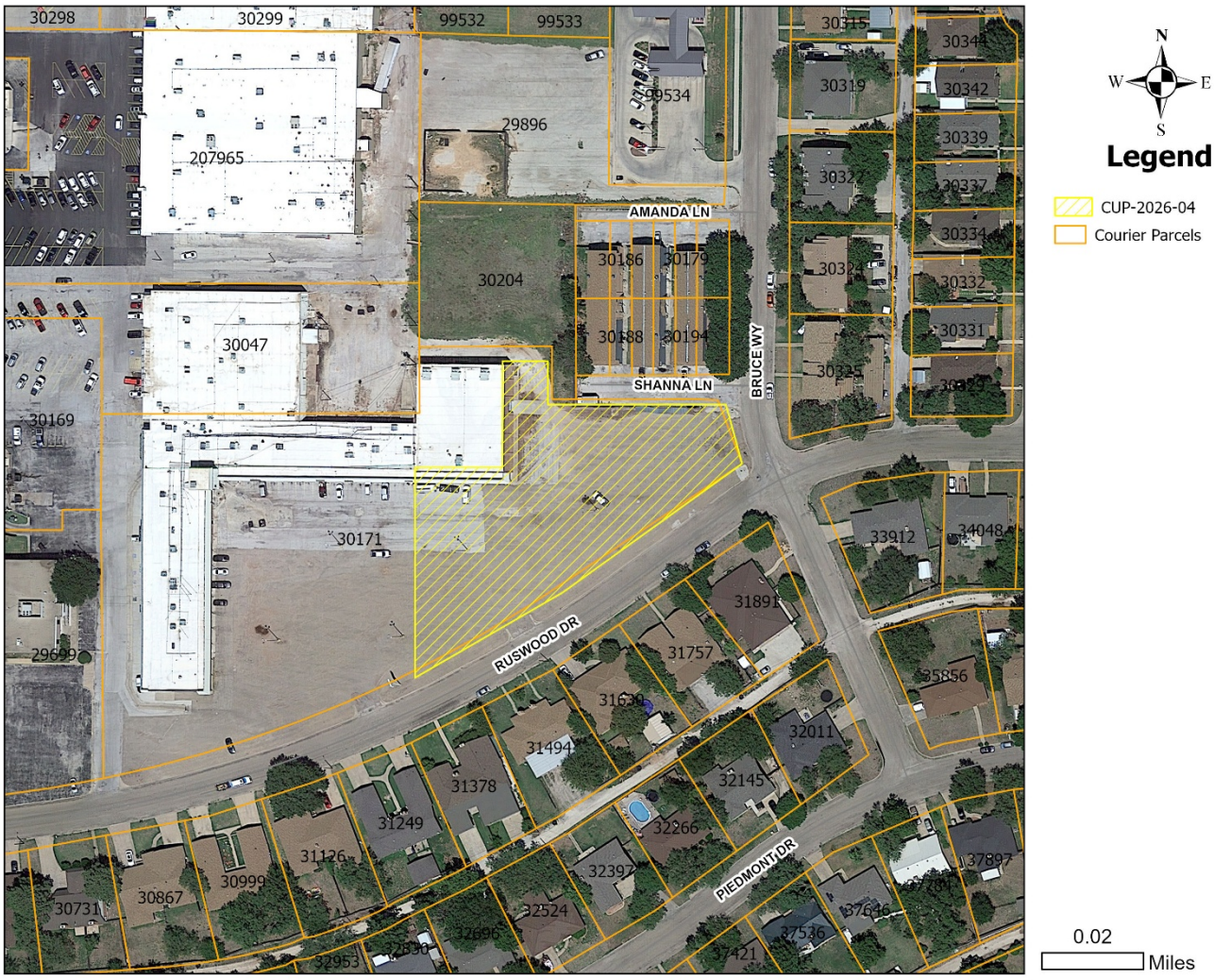
ABILENE TEACHERS FEDERAL	99534	1181 EN 10TH ST	
841 N JUDGE ELY LP	207965	841 N JUDGE ELY BL	F

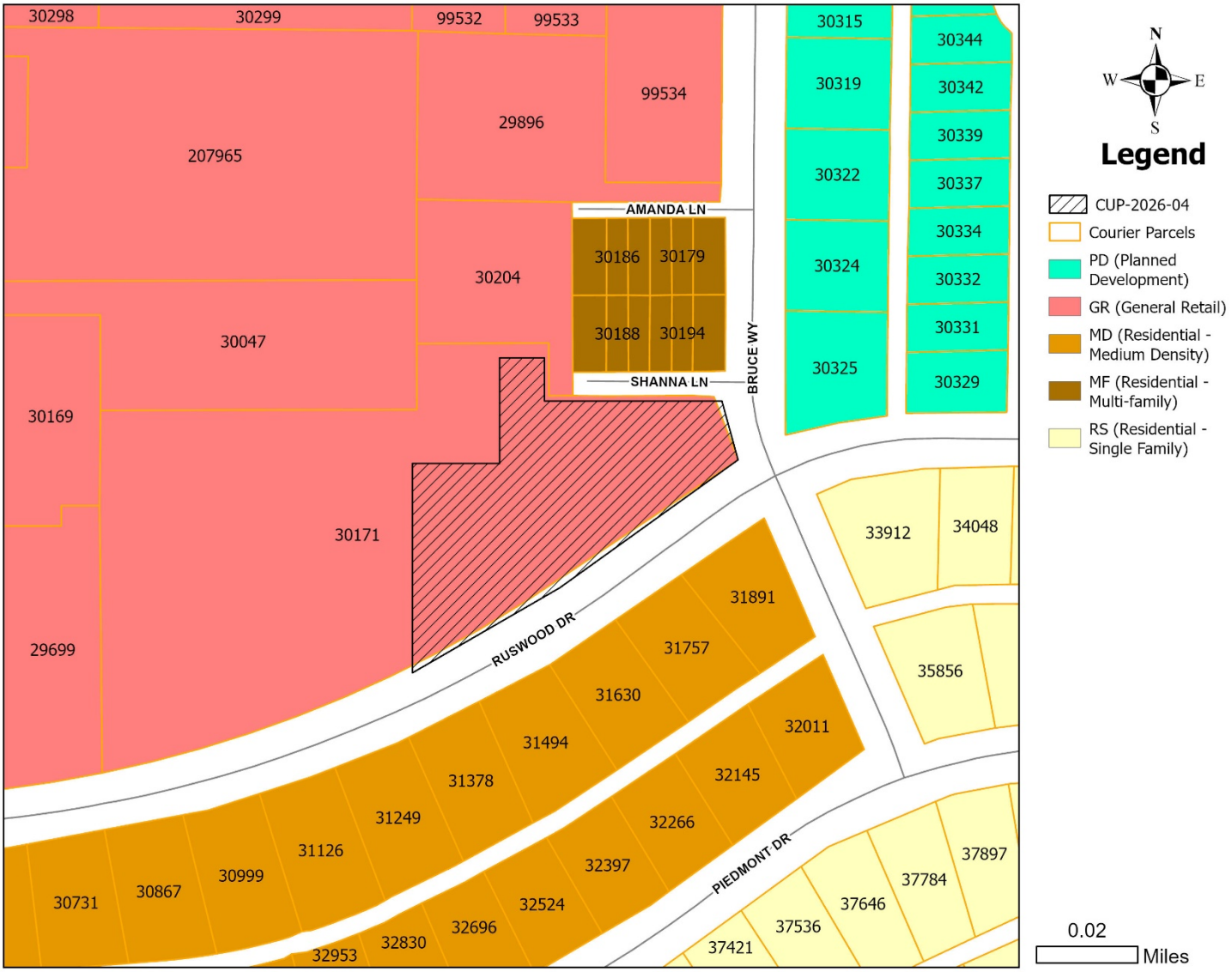
NOTIFICATION MAP



LOCATION MAP



ZONING MAP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RUSWOOD DR
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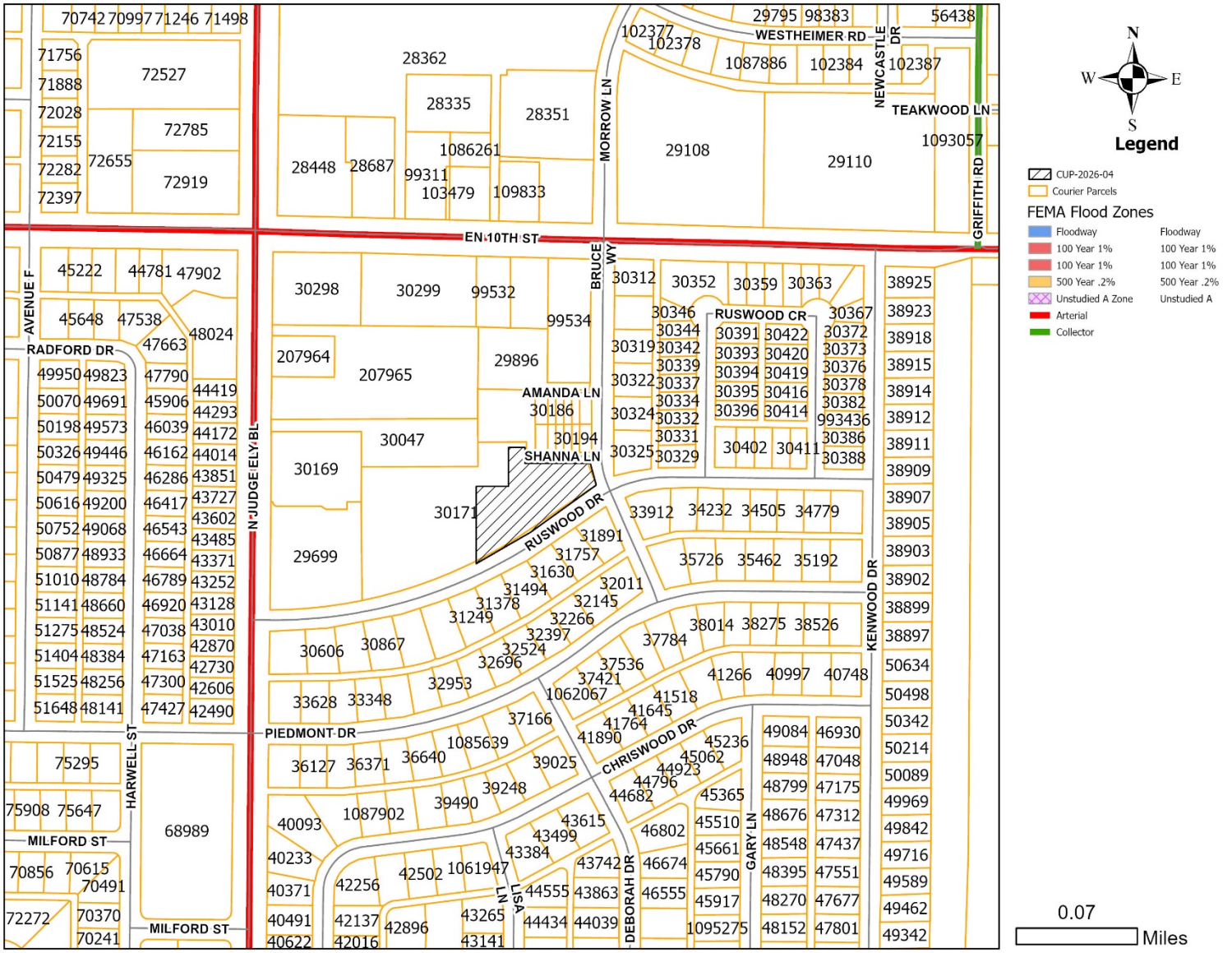
34048
35856
PIEDMONT DR
37897
37784
37646
37536
37421
N
W
E
S
Legend
CUP-2026-04
Courier Parcels
PD (Planned Development)
GR (General Retail)
MD (Residential - Medium Density)
MF (Residential - Multi-family)
RS (Residential - Single Family)
0.02
Miles

FLOOD MAP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W
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Legend
CUP-2026-04
Courier Parcels
FEMA Flood Zones
Floodway
100 Year 1%
100 Year 1%
500 Year .2%
Unstudied A Zone
Arterial
Collector
Floodway
100 Year 1%
100 Year 1%
500 Year .2%
Unstudied A
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Miles
EN 10TH ST
PIEDMONT DR
MILFORD ST
RADFORD DR
RUSWOOD DR
RUSWOOD CR
CHRISWOOD DR
WESTHEIMER RD
TEAKWOOD LN
MORROW LN
BRUCE WY
AMANDA LN
SHANNA LN
KENWOOD DR
GARY LN
DEBORAH DR
LISA LN
HARWELL ST
AVENUE F
N JUDGE ELY BL
NEWCASTLE DR
GRIFFITH RD

CONCEPT PLAN

CUP Plan of Operation

• Hours of Operation; 7:00am – 10:00pm M-S, 1:00pm – 9:00pm Sunday.
• Days of Operation; Monday - Sunday
• Will the use be conducted indoors or have any outdoor operations; Outdoor courts on what is currently parking lot.
• Will the use have any unique characteristics that need to be stipulated in the request? Fenced and lit. Parking lot currently has lights, and ours will be lower and angled down at the courts instead of flooding the area.

We will be building outdoor pickleball courts on top of an existing parking lot. It will be fenced on all sides, and the fence will also have vinyl wind blockers installed from the ground to the top of the fence. This will help block sound and light. There are no planned uses besides playing pickleball on these courts.

• Fencing, landscaping, or buffer yards; As described above
• Limiting the hours or days of operation; All outdoor play will cease by 10:00pm.
• Noise mitigation; Vinyl wind blockers will mitigate noise and light.

Nearby property owners currently see an abandoned parking lot/strip mall. We are helping revitalize the area (in conjunction with other improvements that the landlord is undertaking on the property) and providing a fun new entertainment venue that is accessible to families and people of all ages and abilities. This will also bring 20-30 entry level jobs to the area that can be filled by high-schoolers up to retirees, and anyone in between, as well as several professional/career level career opportunities. It is reasonable to believe that many of these jobs will be filled with residents that live in the properties nearby.

Plotted by: damon butterfoss Plot Date: 2/12/2026 2:00 PM
Saved By: dbutterfoss Save Time: 2/11/2026 6:09 PM
X:\CM_Ryan_Connor\26103 - Radford Hills Pickleball - Ryan Connor\Drafting_Preliminary\26103 - Concept01.dwg

SCALE	1"=40'
PROJECT #	26103
DESIGNED	PNJ
DRAWN	PNJ
CHECKED	DLB

JACOB MARTIN

TBPE FIRM # 2448 | TBAE FIRM # BR 2261 | TBPELS FIRM # 10194493

NORTH

3465 Curry Lane Abilene, Texas
325-695-1070 www.jacobmartin.com
Firm # 10194493

METES AND BOUNDS DESCRIPTION
PROPOSED "CUP" ZONING TRACT
CITY OF ABILENE
TAYLOR COUNTY, TEXAS

BEING a 1.292-acre tract out of the remainder of Lot 3, Block A, Section 10. RADFORD HILLS ADDITION, City of Abilene, Taylor County, Texas as shown on the plat of said addition recorded in Cabinet 2, Slide 215C, Plat Records, Taylor County, Texas. Said 1.292-acre tract is more particularly described in metes and bounds as follows:

BEGINNING at a point being the southeast corner of said Lot 3, same being the intersection of the northerly right-of-way line of Ruswood Drive (60' width) and the westerly right-of-way line of Bruce Way (60' width).

THENCE northerly along said westerly right-of-way line of Bruce Way, a curve to the right having a radius of 202.34 feet, a delta angle of 17º52'32", and subtended by a chord bearing N15º06'41"W 62.87 feet, a curve length of **63.13 feet** to a point being the end of said curve and said point being the intersection of said westerly right-of-way line with the south right-of-way line of Shanna Lane, 25 feet width, as shown on the replat recorded in Cabinet 1, Slide 453 of said Plat Records;

THENCE WEST along said south right-of-way line of Shanna Lane, where further extension thereof is shown on the replat recorded in Cabinet 1, Slide 492 of said Plat Records, at 159.97 feet pass the southwest corner of said Shanna Lane and the southeast corner of a 0.610-acre tract described in a Warranty Deed to Graham Abilene, LP recorded in Instrument No. 2023-16613, Official Public Records, Taylor County, Texas, and continuing along the south line of said 0.610-acre tract, **a total distance of 184.97 feet** to the southwest corner of said 0.610-acre tract and an interior corner of this tract;

THENCE NORTH 45.00 feet along the west line of said 0.610-acre tract to a point being the on the easterly extension of the north face of the existing building located at 1200 Ruswood Drive;

THENCE WEST 46.80 feet (approximately) along the north line of this tract and said easterly extension of said building face to a point being the northeast corner of said existing building;

THENCE SOUTH 110.00 feet (approximately) along the east face of said existing building to a point for the southeast corner of said existing building;

THENCE WEST 91.00 feet (approximately) along the south face of said existing building to the southwest corner of said existing building;

THENCE SOUTH 218.30 feet over and across said Lot 3 to a point in said northerly right-of-way line of said Ruswood Drive, the southerly line of said Lot 3, and said point being the southwest corner of this tract and the beginning of a curve to the left having a radius of 1324.06 feet, a delta angle of 10º37'05", a curve length of 245.38 feet and subtended by a chord which bears N58º32'33"E 245.03 feet;

THENCE easterly along said northerly right-of-way line and southerly lot line and curve to the left, said curve length of **245.38 feet** to a point being the end of said curve to the left;

THENCE N53º14'00"E 121.15 feet along said northerly right-of-way line and said southerly lot line to a point being the beginning of a curve to the right having a radius of 399.06 feet, a delta angle of 5º43'18", a curve length of 39.85 feet and subtended by a chord which bears N56º05'39"E 39.83 feet;

THENCE easterly along said northerly right-of-way line, said southerly lot line, and curve to the right, said curve length **of 39.85 feet** to said **POINT OF BEGINNING** and containing 1.292 acre of land, or 56298 square feet, more or less.

ZONING NOTIFICATION RESPONSE FORM CASE: CUP-2026-04

You may indicate your position on this request by detaching this sheet at the dotted line and returning it to the address below. Additional comment space is provided on the back of this response form. You may also attach additional sheets if needed. All correspondence must be signed and include your name and address. All responses must be received within 5 days of the meeting to be placed in the agenda packet. Please mail the response form to:

Planning and Development Services
PO BOX 60, Abilene, TX 79604-0060.

Alternatively, you may email your response to planning@abilenetx.gov.

Requestor's Property Zoning:	GR	Your Name:	GRAHAM ABILENE LP	I am in favor ☑
Requestor's Proposed Zoning:	GR/CUP	Your Address:	839 N JUDGE ELY BL	
Requestor's Parcel ID:	30171	Your Parcel ID:	30047	I am opposed ☐

Signature: _____

ZONING NOTIFICATION RESPONSE FORM CASE: CUP-2026-04

You may indicate your position on this request by detaching this sheet at the dotted line and returning it to the address below. Additional comment space is provided on the back of this response form. You may also attach additional sheets if needed. All correspondence must be signed and include your name and address. All responses must be received within 5 days of the meeting to be placed in the agenda packet. Please mail the response form to:

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Alternatively, you may email your response to planning@abilenetx.gov.

Requestor's Property Zoning:	GR	Your Name:	GRAHAM ABILENE LP	I am in favor ☑
Requestor's Proposed Zoning:	GR/CUP	Your Address:	11 SHANNA LN	
Requestor's Parcel ID:	30171	Your Parcel ID:	30204	I am opposed ☐

Signature: _____

ZONING NOTIFICATION RESPONSE FORM CASE: CUP-2026-04

You may indicate your position on this request by detaching this sheet at the dotted line and returning it to the address below. Additional comment space is provided on the back of this response form. You may also attach additional sheets if needed. All correspondence must be signed and include your name and address. All responses must be received within 5 days of the meeting to be placed in the agenda packet. Please mail the response form to:

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Requestor's Proposed Zoning:	GR/CUP	Your Address:	841 N JUDGE ELY BL	
Requestor's Parcel ID:	30171	Your Parcel ID:	207965	I am opposed ☐

Signature: _____

ZONING NOTIFICATION RESPONSE FORM CASE: CUP-2026-04

You may indicate your position on this request by detaching this sheet at the dotted line and returning it to the address below. Additional comment space is provided on the back of this response form. You may also attach additional sheets if needed. All correspondence must be signed and include your name and address. All responses must be received within 5 days of the meeting to be placed in the agenda packet. Please mail the response form to:

Planning and Development Services
PO BOX 60, Abilene, TX 79604-0060.

FEB 24 AM11:03

Alternatively, you may email your response to planning@abilenetx.gov.

Requestor's Property Zoning:	GR	Your Name:	M & M2 ENTERPRISES	I am in favor ☒
Requestor's Proposed Zoning:	GR/CUP	Your Address:	901 BRUCE WY	
Requestor's Parcel ID:	30171	Your Parcel ID:	30325	I am opposed ☐

Ms. Margaret N. Pittman
1014 Simpson Dr
Mineral Wells, TX 76067

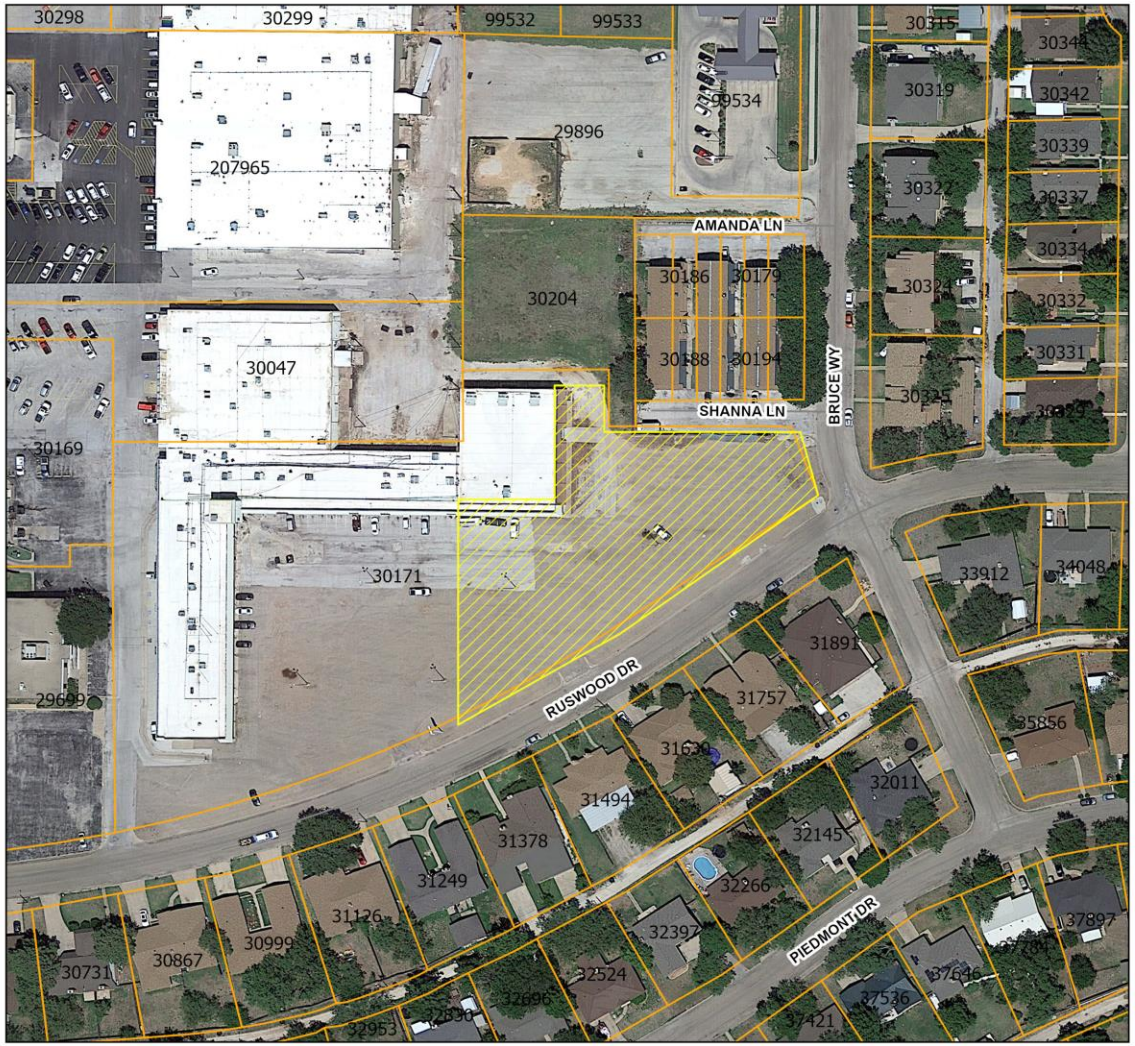
ıre: Margaret N. Pittman

CONDITIONAL USE PERMIT

Case:	CUP-2026-04
Owner:	Ryan Connor
Agent:	Jacob & Martin, LLC
Request:	A Conditional Use Permit to allow outdoor recreational activities (Pickleball Courts)
Location:	1200 Ruswood Dr
Notification:	6 in Favor, 0 in Opposition
Planning & Zoning:	March 3, 2026
Council Hearing:	March 26, 2026
	April 9, 2026

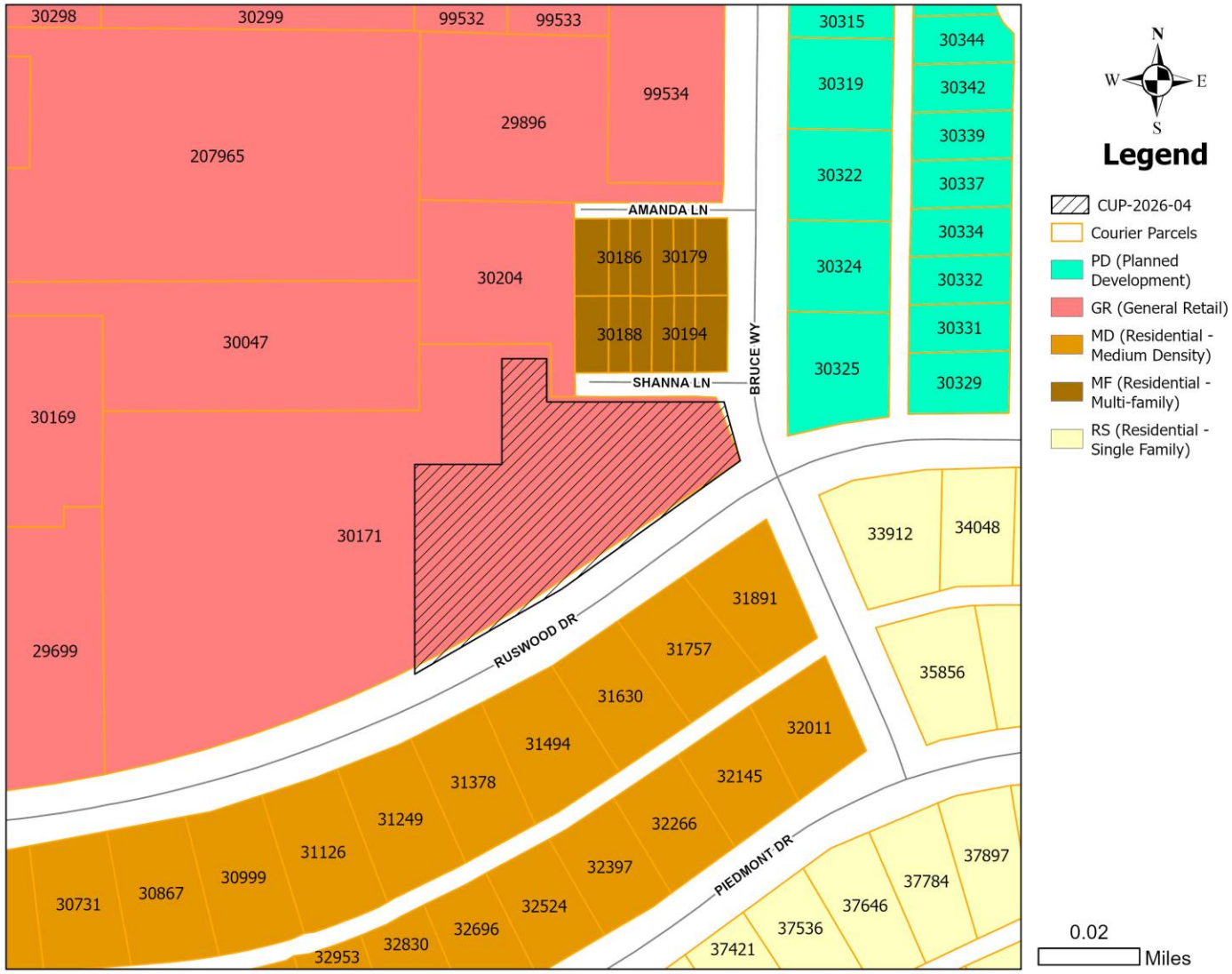
CITY OF ABILENE TEXAS

AERIAL LOCATION MAP



CITY OF ABILENE TEXAS

ZONING MAP



CITY OF ABILENE TEXAS

USES IN GENERAL RETAIL ZONING

RESIDENTIAL USES:

P	Bed & Breakfast
P	Dwelling – Industrialized Housing Unit
P	Dwelling – Institutional
C	Dwelling – Multiple-Family
P	Dwelling – Single Family Detached
P	Hotel/Motel

ACCESSORY AND INCIDENTAL USES:

P	Accessory Structure (Also see Division 4 of this article)
P	Antenna, Non-Commercial/Amateur
P	ATM's, Self-Serve Kiosks, and Similar Facilities
P/C	Day Care Operation – Home Based
P	Drive-Thru Facility
TP	Field Office or Construction Office (temporary)
C	Freight Container
P	Fuel Sales
P	Garage Sales
P	Home Occupation
TP	Itinerant Business
P	Manufacturing (incidental)
TP	Mobile Home (temporary security residence)
P	Recreation Building, Multipurpose
P	Recreation Equipment, Mobile (storage and parking)
P	Recycling Collection Point
P	Subdivision Sales Office (temporary)
P	Swimming Pools, Private (accessory to residential use)
P	Tennis Courts, Private (accessory to residential use)
P/SE	Wind Energy Conversion Systems

CULTURAL AND RECREATIONAL USES:

P	Civic, Social, and Fraternal Organization
P	Cultural Facilities
C	Recreation – Outdoors (active)
P	Recreation – Outdoors (passive)
P	Recreation and Commercial Entertainment - Indoor

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

C	Ambulance Service
P	Fire/Police Station
P	Medical/Dental Laboratory
P	Post Office
C	Social Service Facility

EDUCATIONAL AND RELIGIOUS USES:

P	Arts School
P	Church or Place of Worship
P	Day-Care Operation - Center-Based
P	Educational and Scientific Research
P	School: Public/Private
C	Trade/Business School
P	University/College

SERVICE:

P/C	Automobile Wash
C	Funeral Home/ Mortuary/Morgue
P	Kennel (Without Outdoor Pens)
P	Laundry/Dry Cleaning Services & Facilities
P	Office (general, professional, financial)
P	Personal Services
C	Printing, Copying, Reproduction, Publishing
P	Repair and Maintenance Services - Automobile/Small Truck (minor)
P	Repair and Maintenance Services (indoor)
C	Tattoo Parlor
P	Veterinary Service (small animals)

TRADE – RETAIL USES:

P	ATM's, Self-Serve Kiosks, and Similar Facilities
P	Fuel Sales
P	Liquor Store (Off Premises Consumption) *(Defined under Liquor Store)*
P	Liquor Store (On Premises Consumption) *(Defined under Liquor Store)*
P	Restaurant, Brew Pub
P	Restaurant, Fast Food
P	Restaurant, Standard
P	Retail Sales/Rental (indoor)
C	Retail Sales/Rental (outdoors, non-vehicle)

TRANSPORTATION, COMMUNICATION AND UTILITIES:

C	Antenna Tower- Commercial
P	Automobile Parking Lot or Structure - Commercial
P	Broadcast Studio
P	Public Utility Facility

RESOURCE PRODUCTION AND EXTRACTION USES:

P	Petroleum or Gas Well
P	Urban Garden

LEGEND

P	**Permitted as a Right-of-Use (may be subject to compliance with conditions described within Division 3- Requirements Applicable to Specific Land Uses of the Land Development Code)**
C	**Permitted as a Conditional Use Permit, Requiring Approval by City Council**
TP	**Permitted by Temporary Permit Only, Requiring Approval by Board of Adjustment**

CITY OF ABILENE TEXAS

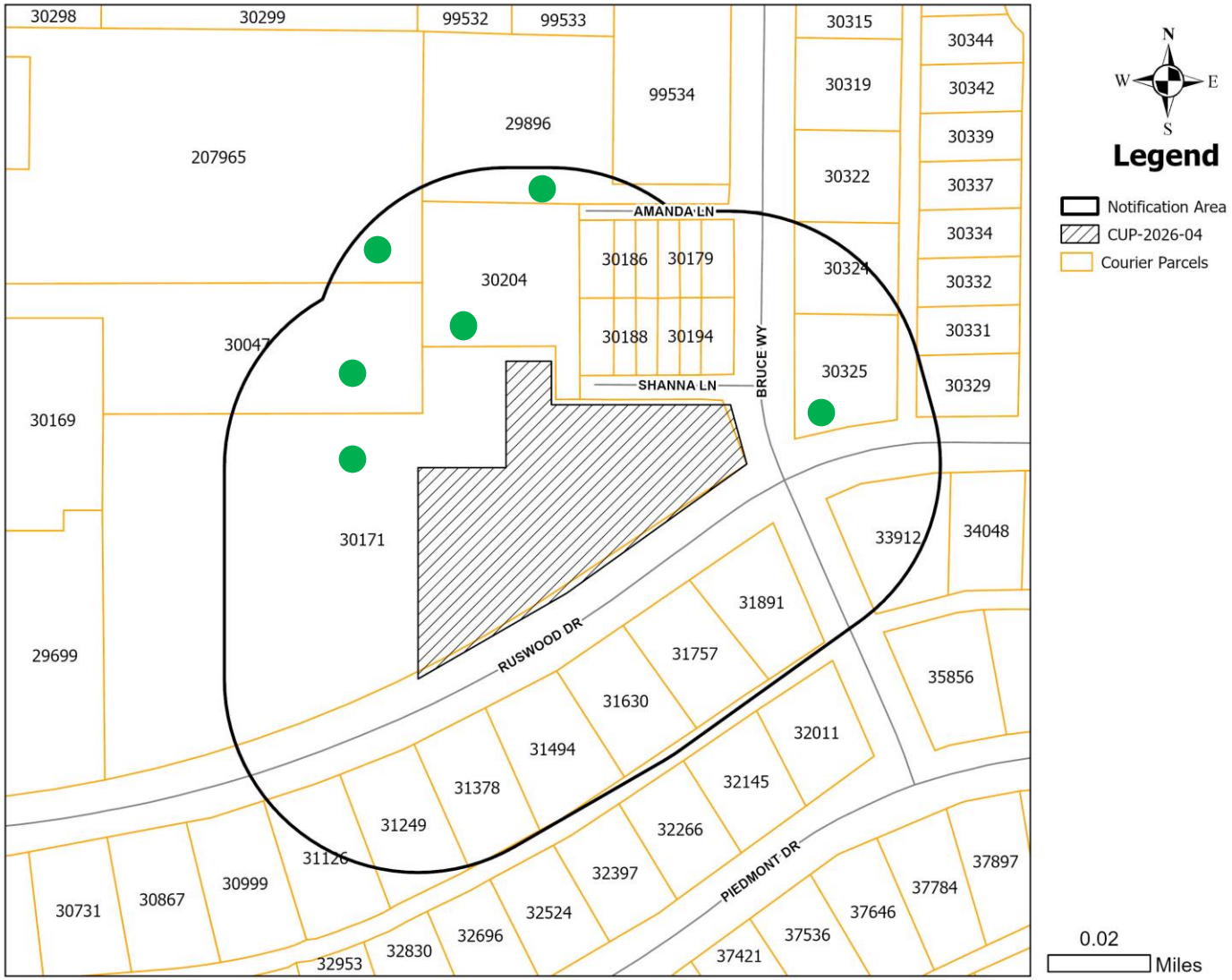
PROPERTY AND SURROUNDING VIEWS

CITY OF ABILENE TEXAS

CONCEPT PLAN

CITY OF ABILENE TEXAS

NOTIFICATION AREA MAP



6 - In Favor-

0 - Opposed-

CITY OF ABILENE TEXAS

FINDINGS AND RECOMMENDATION

The proposed 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 Recommends **approval** subject to:

- Concept plan
- Plan of operation

CITY OF ABILENE TEXAS

Questions?

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Tim Littlejohn, Director of Planning & Development Services**

ITEM: **18. Ordinance (Final Reading) Z-2026-08: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request from the Owner to Change the Zoning of Approximately 0.074 Acres from Residential Single Family (RS-6) to General Commercial (GC) Zoning. Located at 1366 Portland Avenue. *(Tim Littlejohn)***

GENERAL INFORMATION
The subject property was annexed into the City limits in 1923. The subject property is currently being platted together with the property located to the south as well as the three parcels located to the west along Marshall St.

FUNDING/FISCAL IMPACT

STAFF AND/OR BOARD RECOMMENDATION
The Planning and Zoning Commission recommends approval by a vote of 7-0.

ATTACHMENTS:
1. Ordinance
2. Staff Report
3. Metes Bounds Description
4. Presentation

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

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 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 26th day of March, 2026.

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 13th day of February, 2026, 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 9th day of April, 2026, 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 9th day of April, 2026.

ATTEST:

_____
CITY SECRETARY

_____
MAYOR

APPROVED:

_____
CITY ATTORNEY

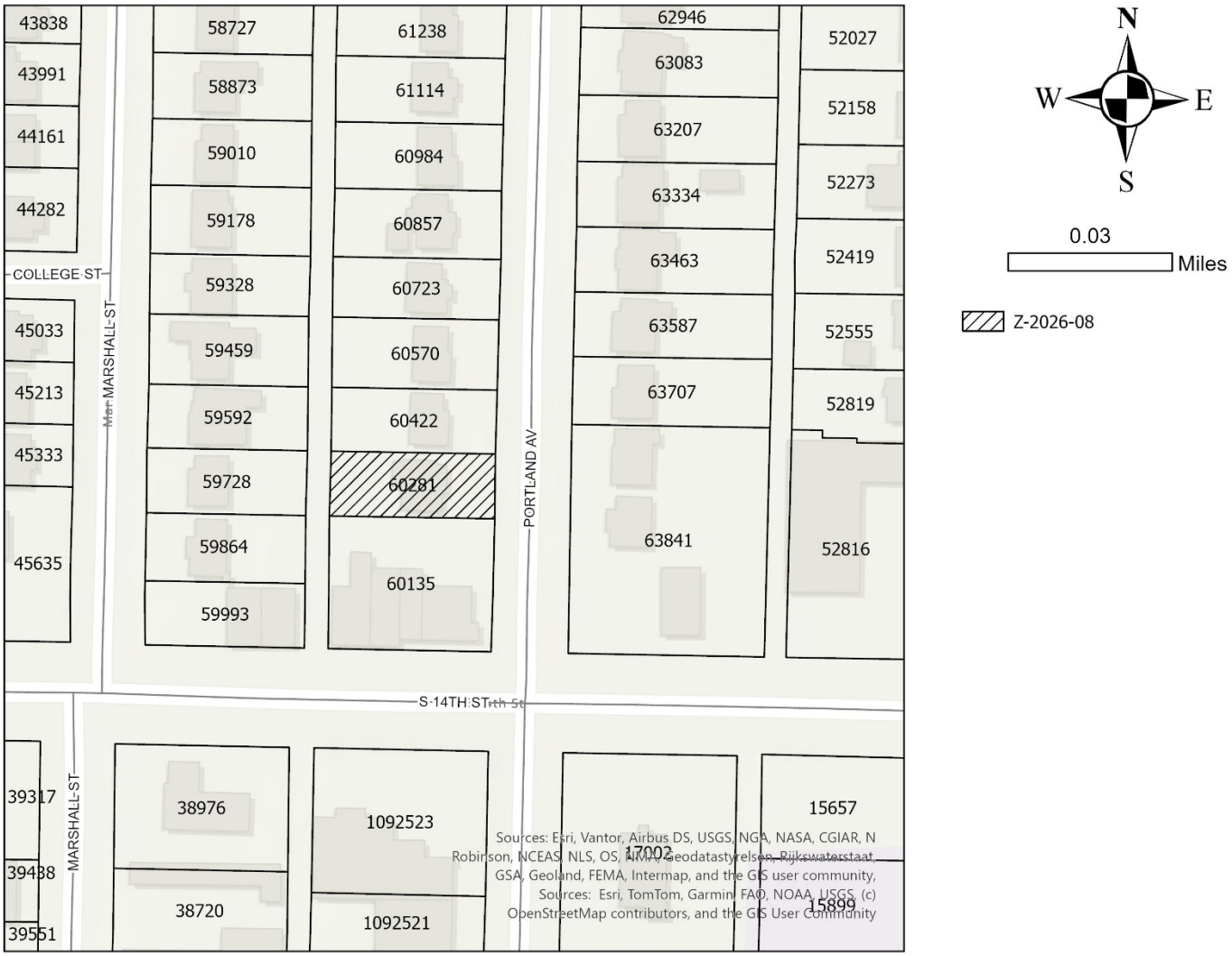
ORDINANCE NO. _____

EXHIBIT A

Change the zoning of approximately 0.074 acres from Residential Single Family (RS-6) to General Commercial (GC).

Legal description being approximately 0.074 acre tract out of Lots 13 and 14, Block 2, Carey Place Addition, Abilene, Taylor County, Texas.

Located at 1366 Portland Ave.



END

ZONING CASE
Z-2026-08
STAFF REPORT

PLANNING & DEVELOPMENT SERVICES
CITY OF ABILENE TEXAS

Scheduled Hearings
Planning & Zoning Commission: March 3, 2026
City Council 1st Reading: March 26, 2026
City Council 2nd Reading: April 9, 2026

Applicant
Agent: Jacob & Martin, LLC
Owner: Lin Wei, LLC

Case Manager
Kera Valois – Planner

Request
Change the zoning of approximately 0.074 acres from Residential Single Family (RS-6) to General Commercial (GC).

Location
Located at 1366 Portland Ave. Legal description being approximately 0.074 acre tract out of Lots 13 and 14, Block 2, Carey Place Addition, Abilene, Taylor County, Texas.

Background
The subject property was annexed into the City limits in 1923. The subject property is currently being platted together with the property located to the south as well as the three parcels located to the west along Marshall St.

Zoning, Existing and Proposed Land Use

	Zoning	Existing Land Use
North	RS-6	Residence
East	GC	Taco Bell
South	GC	Retail
West	GC	Residence (Owner is Lin Wei, LLC)

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.

(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 site plan review; therefore any and all utilities that are required will be addressed during that time.

(4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.
None known.

P&Z Recommendation
P&Z recommends **approval.**

Attachments

- PowerPoint Presentation
- Metes & Bound
- Owner Authorization

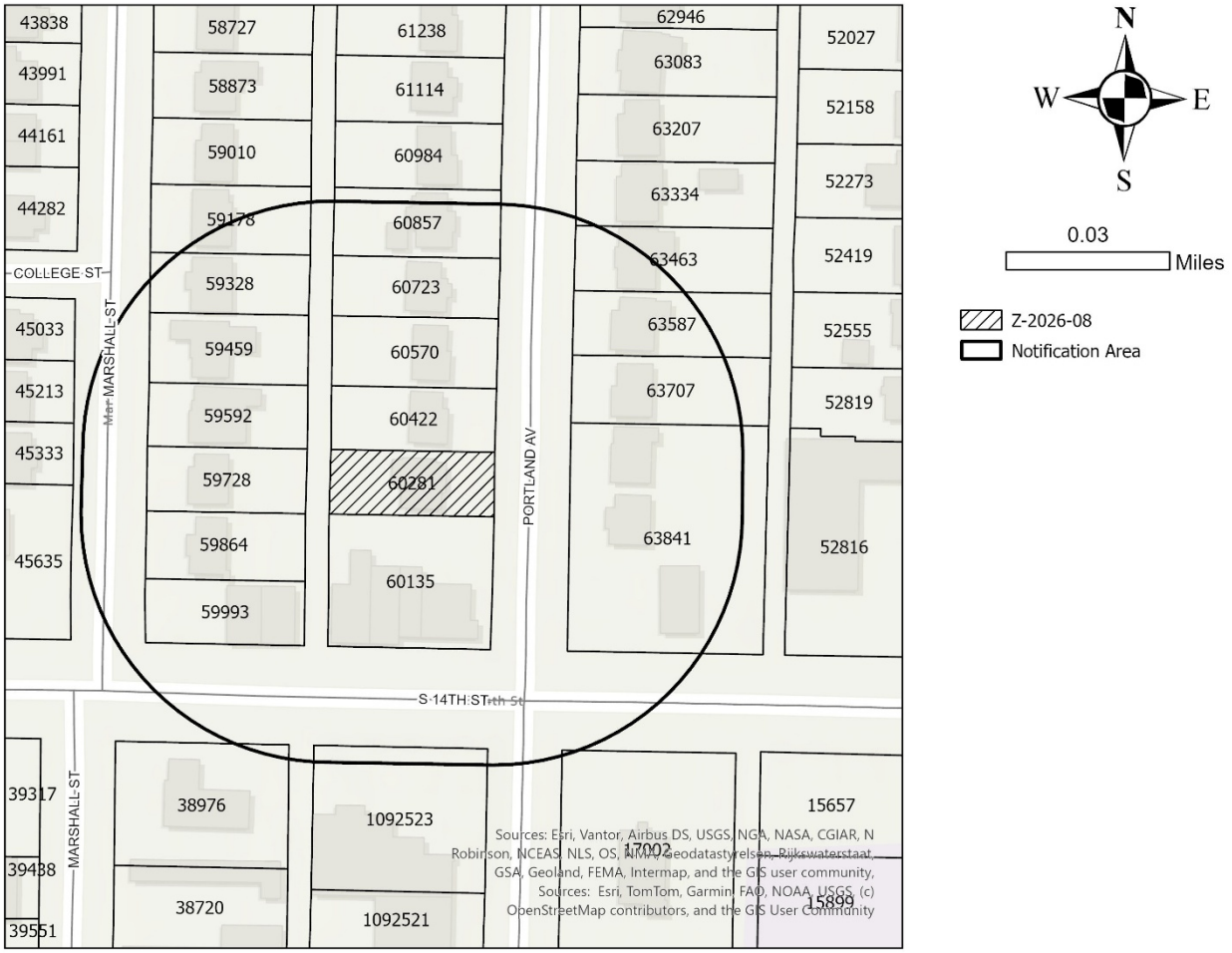
Notification
Pursuant to Section 1.2.2.2 of the Land Development Code, City staff mailed personal notices on February 13, 2026, via standard mail to the owners of property within a 200-foot radius of the subject street right of way. The property owners and associated parcel identification numbers are identified below:

PROPERTY OWNER Legend: O - Opposed, F - In Favor

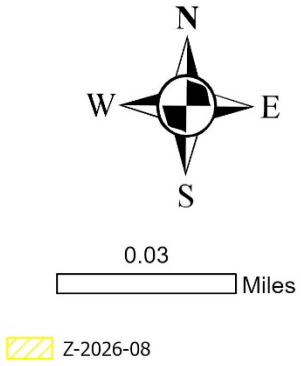
PROPERTY OWNER	PROPERTY ID	SITUS	RESPONSE
APOLLO PROPERTIES LLC	60857	1334 PORTLAND AV	
BOWEN KENNETH D	59178	1333 MARSHALL ST	
BURTON COMMERCIAL PROPERTIES LP	63841	1357 PORTLAND AV	
BURTON COMMERCIAL PROPERTIES LP	63841	1365 PORTLAND AV	
BURTON COMMERCIAL PROPERTIES LP	63841	2528 S 14TH ST	
BURTON COMMERCIAL PROPERTIES LP	63841	2522 S 14TH ST	
BURTON COMMERCIAL PROPERTIES LP	63841	2542 S 14TH ST	
DUNCAN RANDY & DIANA	63707	1349 PORTLAND AV	
FAVOR JUDY	60723	1342 PORTLAND AV	
HAYNES PROPERTIES LLC	60570	1350 PORTLAND AV	
HMO REAL ESTATE 20 LLC	38976	2641 S 14TH ST	
HUNT ZELMA WADE LIFE EST	63334	1325 PORTLAND AV	
LWMW MANAGEMENT LLC	59993	2638 S 14TH ST	F
LWMW MANAGEMENT LLC	59993	2636 S 14TH ST	F
LWMW MANAGEMENT LLC	59728	1365 MARSHALL ST	F
LWMW MANAGEMENT LLC	59864	1373 MARSHALL ST	F
MC MURRY UNIVERSITY	17002	2525 S 14TH ST	
NELSON CONSTRUCTION LLC	63463	1333 PORTLAND AV	
PEACOCK & PEARLS PROPERTIES LLC	59328	1341 MARSHALL ST	
PEDAGREEN LLC	1092523	1410 PORTLAND AV	
SCHMIDT ROSALEE J	59592	1357 MARSHALL ST	
SHERRELL BETTY J LIFE ESTATE	63587	1341 PORTLAND AV	

STONEHENGE INVESSTMENTS LLC	60422	1358 PORTLAND AV	
WHISENHUNT A Q	59459	1349 MARSHALL ST	
WHITTEN LARRY	60281	1341 PORTLAND AV	
WHITTEN LARRY	60135	2608 S 14TH ST	
WHITTEN LARRY	60135	2606 S 14TH ST	
WHITTEN LARRY	60135	2602 S 14TH ST	
WHITTEN LARRY	60135	2604 S 14TH ST	

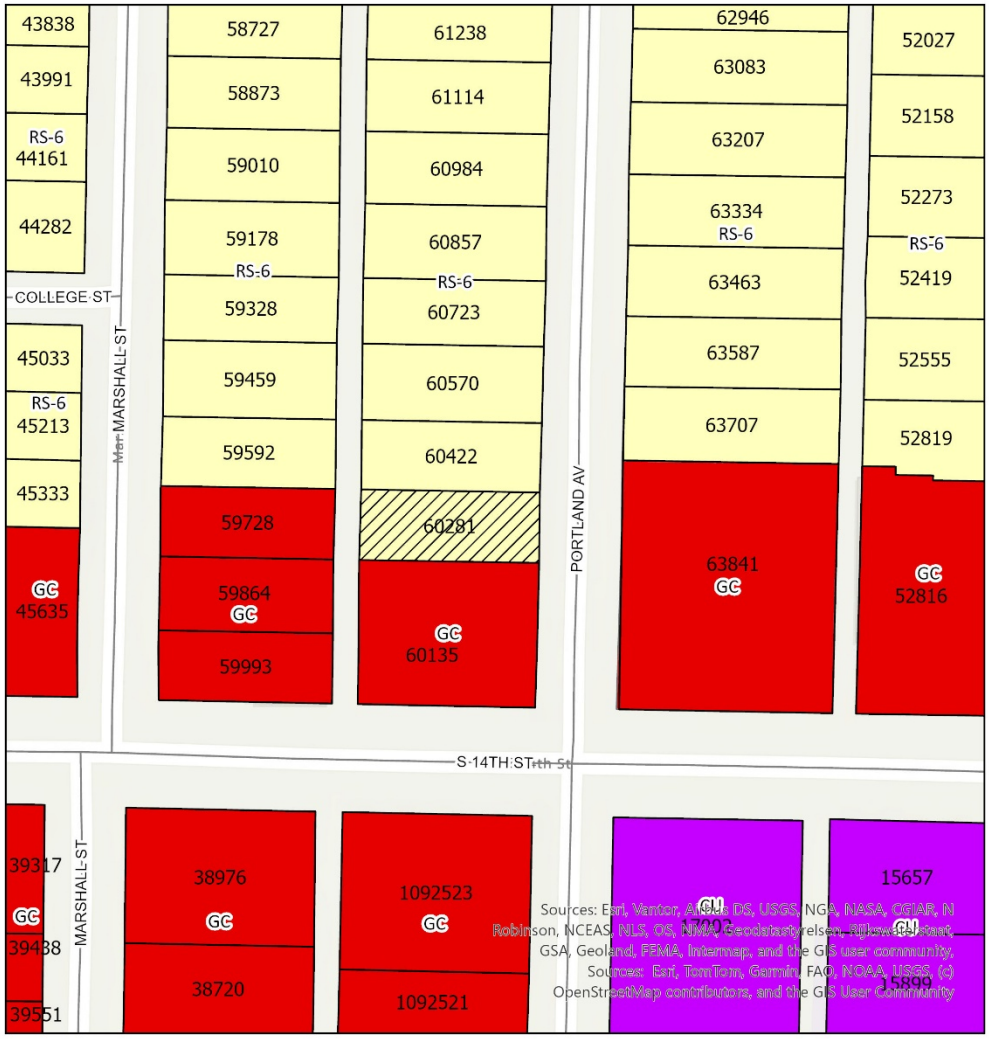
NOTIFICATION MAP

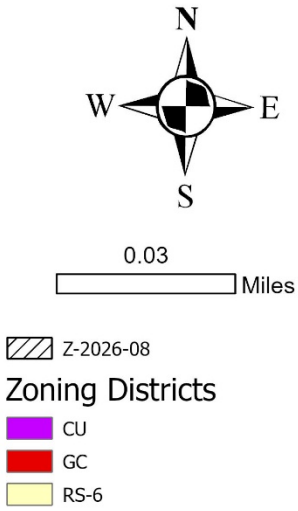


LOCATION MAP



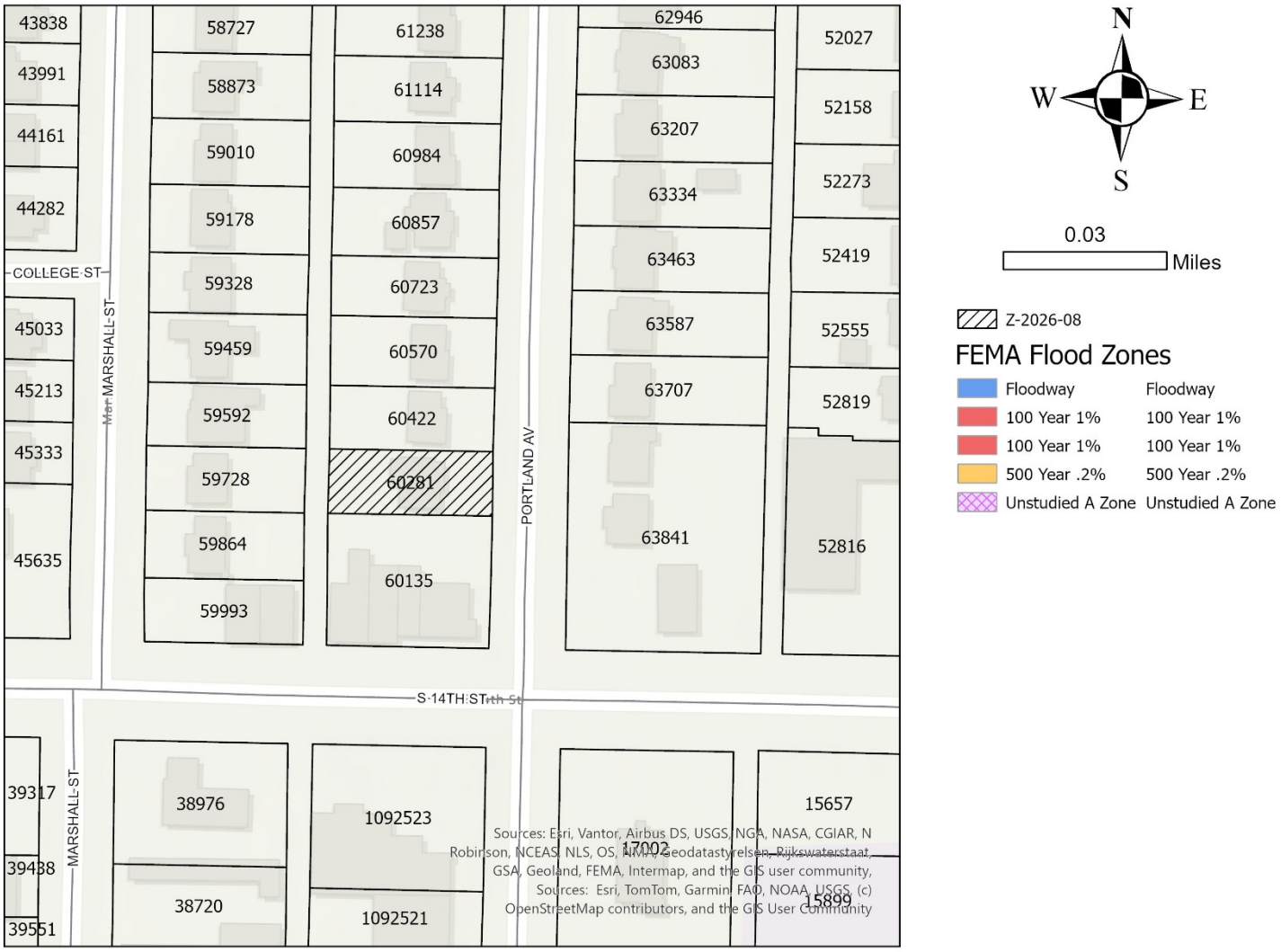
ZONING MAP





Case # Z-2026-08
February 17, 2026

FLOOD MAP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COLLEGE ST
MARSHALL ST
PORTLAND AV
S 14TH ST
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45213
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45635
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39488
39551
38976
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15657
15899
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E
S
0.03
Miles
Z-2026-08
FEMA Flood Zones
Floodway
100 Year 1%
100 Year 1%
500 Year .2%
Unstudied A Zone
Sources: Esri, Vantor, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the GIS user community, Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, (c) OpenStreetMap contributors, and the GIS User Community

3465 Curry Lane Abilene, Texas
325-695-1070 www.jacobmartin.com
Firm # 10194493

METES AND BOUNDS DESCRIPTION
PROPOSED GC ZONING TRACT
CITY OF ABILENE
TAYLOR COUNTY, TEXAS

BEING a 0.074 acre tract out of Lots 13 and 14, Block 2, CAREY PLACE ADDITIION, City of Abilene, Taylor County, Texas as shown on the plat of said addition recorded in Cabinet 2, Slide 189, Plat Records, Taylor County, Texas. Said 0.074-acre tract is more particularly described in metes and bounds as follows:

COMMENCING at a found 1/2-inch rebar rod with cap stamped Chase 1901 marking the southeast corner of said Block 2, CAREY PLACE ADDITION (as well as being the southeast corner of Lot 12 of said Block 2), same being the intersection of the north right-of-way line of South 14th Street (80' width) and the west right-of-way line Portland Avenue (60' width);

THENCE N01º25'24"E along said west right-of-way line of Portland Avenue, at a called 56.46 feet pass the northeast corner of said Lot 12 and the southeast corner of said Lot 13, and continuing a total distance of 105.20 feet to the southeast corner of this described tract and **POINT OF BEGINNING**;

THENCE N88º09'31"W, over and across said Lot 13**,** at 0.44 feet pass a galvanized fence corner post**,** and continuing along a fence and south line of this tract a total distance of 131.41 **f**eet to a galvanized fence corner post marking the southwest corner of this tract;

THENCE N00º04'22"E along a fence line**,** over and across said Lot 13**,** at 6.17 feet pass the calculated north line of said Lot 13, same being the south line of Lot 14 of said Block 2, and continuing over and across said Lot 14 **total distance of 23.95 feet** to a point for the northwest corner of this tract;

THENCE S88º54'04"E 121.97 feet over and across said Lot 14 to an angle point, a northeast corner of this tract;

THENCE S43º45'12"E 14.11 feet, over and across said Lot 14 to a point in the east line of said Lot 14 and said west right-of-way line of Portland Avenue for a northeast corner of this tract;

THENCE S01º25'24"W along said west right-of-way line and east line of said Lot 14, at 7.93 feet pass the calculated southeast corner of said Lot 14 and calculated northeast corner of said Lot 13, and continuing a total distance of 15.65 feet to said **POINT OF BEGINNING** and containing 0.074 acre, or 3215 square feet, more or less.

REZONE REQUEST

Case:	Z-2026-08
Agent:	Jacob & Martin, LLC
Owner:	Lin Wei, LLC
Request:	Change the zoning of approximately 0.074 acres from Residential Single Family (RS-6) to General Commercial (GC).
Location:	Located 1366 Portland Ave
Notification:	3 in Favor, 0 in Opposition
Planning & Zoning:	March 3, 2026
Council Hearing:	March 26, 2026
	April 9, 2026

CITY OF ABILENE TEXAS

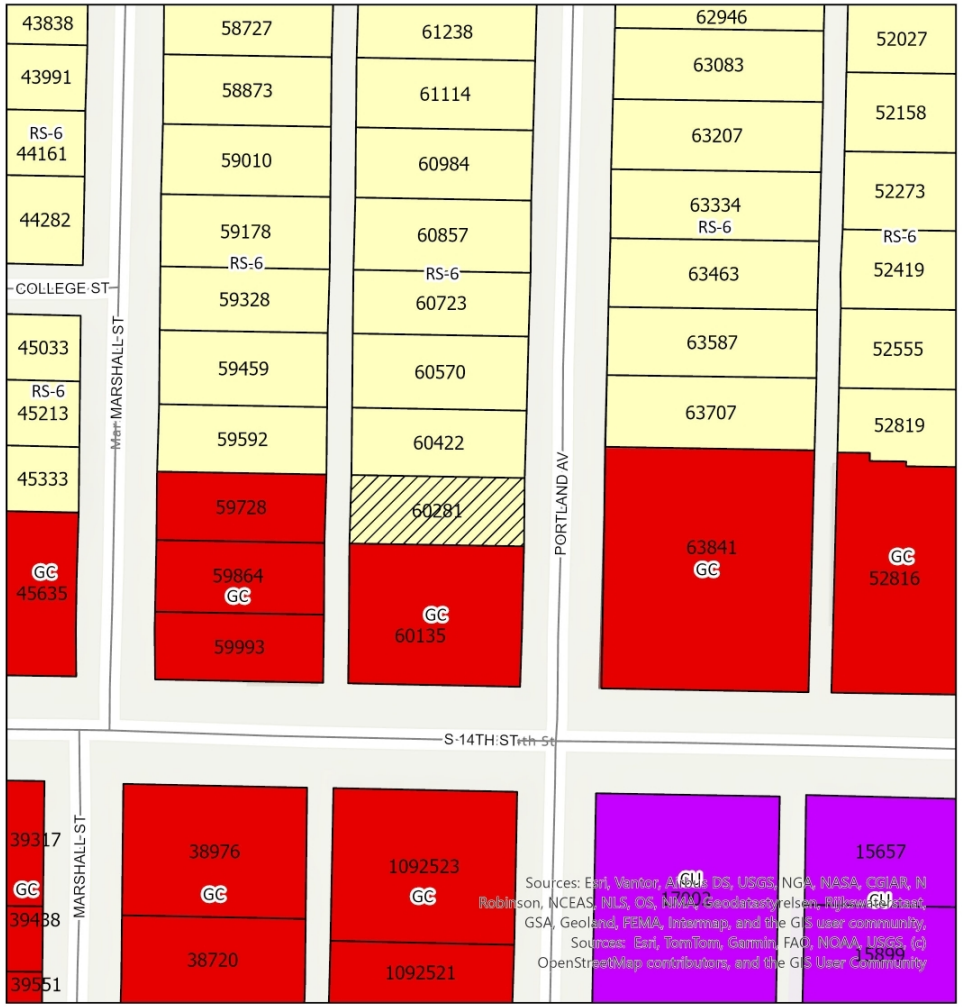
AERIAL LOCATION MAP

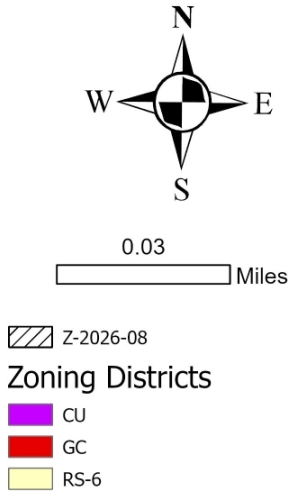
0.03 Miles

Z-2026-08

CITY OF ABILENE TEXAS

ZONING MAP





CITY OF ABILENE TEXAS

PROPERTY VIEWS

CITY OF ABILENE TEXAS

SURROUNDING PROPERTY VIEWS

CITY OF ABILENE TEXAS

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
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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)
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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

CITY OF ABILENE TEXAS

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 GENERAL COMMERCIAL ZONING

RESIDENTIAL USES:

P	Hotel/Motel
C	Vacation Travel Trailer Park

ACCESSORY AND INCIDENTAL USES:

P	Accessory Structure (Also see Division 4 of this article)
P	Antenna, Non-Commercial/Amateur
P	ATM's, Self-Serve Kiosks, and Similar Facilities
P	Drive-Thru Facility
TP	Field Office or Construction Office (temporary)
C	Freight Container
P	Fuel Sales
TP	Itinerant Business
P	Manufacturing (incidental)
C	Mobile Home (permanent security residence)
TP	Mobile Home (temporary security residence)
C	Mobile Home or Temporary Building (office for sales and service)
P	Recycling Collection Point
C	Travel Trailers (accessory to hospitals)
P/SE	Wind Energy Conversion Systems

CULTURAL AND RECREATIONAL USES:

P	Civic, Social, and Fraternal Organization
P	Cultural Facilities
P	Drive-in Theater
P	Recreation – Outdoors (active)
P	Recreation – Outdoors (passive)
P	Recreation and Commercial Entertainment – Indoor

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

P	Ambulance Service
P	Fire/Police Station
C	Homeless/Emergency Shelter
P	Hospital
P	Medical/Dental Laboratory
P	Post Office
C	Rehabilitation Facility
P	Social Service Facility

EDUCATIONAL AND RELIGIOUS USES:

P	Arts School
C	Cemetery, Crematorium, and Mausoleum
P	Church or Place of Worship
P	Day-Care Operation - Center-Based
P	Educational and Scientific Research
P	School: Public/Private
P	Trade/Business School
P	University/College

SERVICE:

P/C	Automobile Wash
C	Contractor Services
P	Funeral Home/ Mortuary/Morgue
C	Kennel (With Outdoor Pens)
P	Kennel (Without Outdoor Pens)
P	Laundry, Dry Cleaning, Dyeing, and Linen Service (no retail customers)
P	Laundry/Dry Cleaning Services & Facilities
P	Office (general, professional, financial)
P	Personal Services
P	Printing, Copying, Reproduction, Publishing
C	Recycling Collection and Processing Center
P	Repair and Maintenance Services - Automobile/Small Truck (major)
P	Repair and Maintenance Services - Automobile/Small Truck (minor)
P	Repair and Maintenance Services (indoor)
C	Repair and Maintenance Services (outdoors)
P	Storage - Self-Service Units
P	Tattoo Parlor
P	Taxidermist
P	Veterinary Service (small animals)

RESOURCE PRODUCTION AND EXTRACTION USES:

P	Petroleum or Gas Well
P	Urban Garden

TRADE – WHOLESALE USES:

C	Wholesaling and Storage (indoor)

TRADE – RETAIL USES:

C	Aircraft and Accessories
P	ATM's, Self-Serve Kiosks, and Similar Facilities
P	Fuel Sales
P	Liquor Store (Off Premises Consumption) *(Defined under Liquor Store)*
P	Liquor Store (On Premises Consumption) *(Defined under Liquor Store)*
P	Restaurant, Brew Pub
P	Restaurant, Fast Food
P	Restaurant, Standard
P	Retail Sales/Rental (automobile/small truck)
P	Retail Sales/Rental (indoor)
P	Retail Sales/Rental (outdoors, non-vehicle)
C	Retail Sales/Rental (trucks and other large vehicles and equipment)

TRANSPORTATION, COMMUNICATION AND UTILITIES:

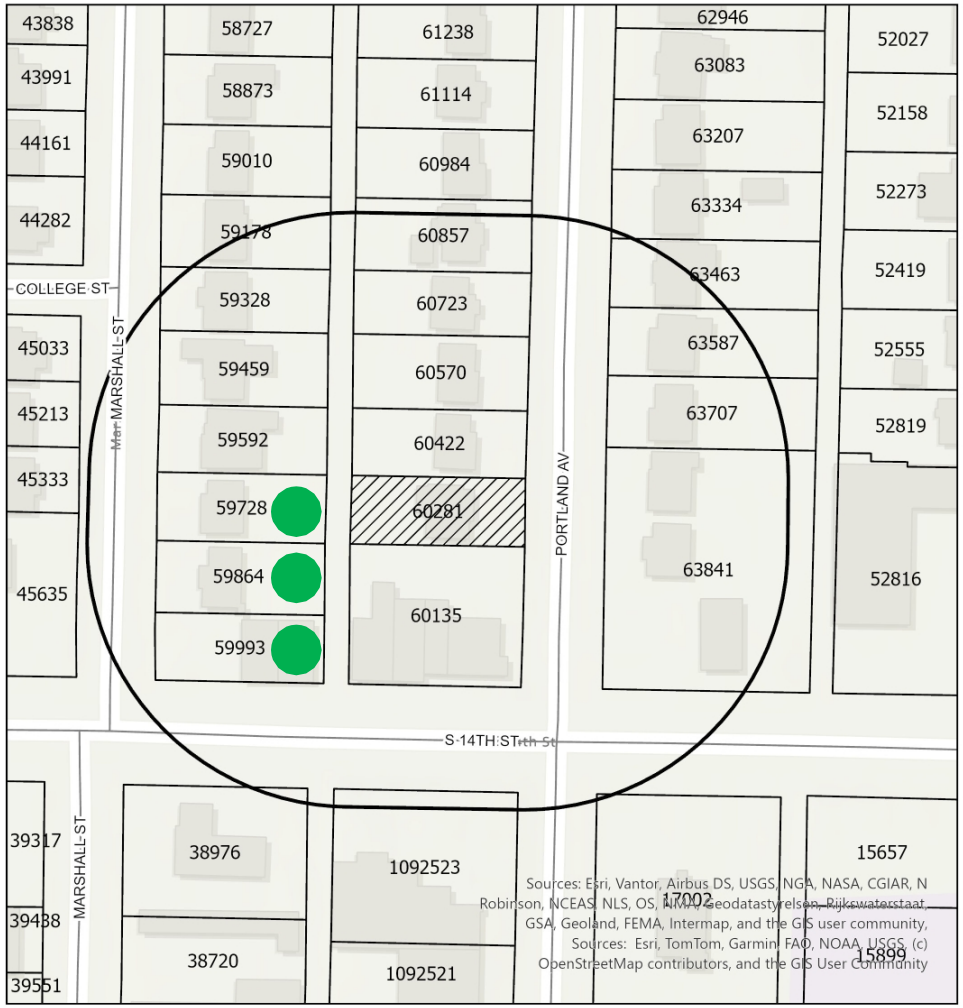
C	Antenna Tower - Commercial
P	Automobile Parking Lot or Structure - Commercial
P	Broadcast Studio
P	Passenger Ground Transportation Terminal
P	Pressure Control Station
P	Public Utility Facility

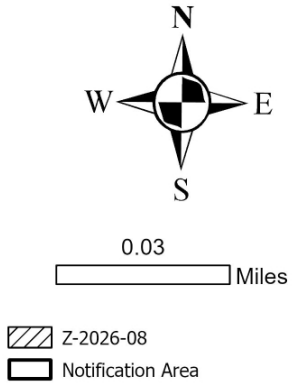
CITY OF ABILENE TEXAS

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





3 - 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**

CITY OF ABILENE TEXAS

Questions?

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**

FROM: **Tim Littlejohn, Director of Planning & Development Services**

ITEM: **19. Ordinance (Final Reading) Z-2026-09: Receive a Report, Hold a Discussion and Public Hearing, and Take Action on a Request from the Owner to Change the Zoning of Approximately 6.82 Acres from Residential Single-Family (RS-6), Mobile/Manufactured Home (MH), Light Industrial (LI), and General Commercial (GC) to General Commercial (GC) Zoning. Located at 650 N. 18th Street *(Tim Littlejohn)***

GENERAL INFORMATION

The subject property was annexed into the City limits in 1911. The subject property was previously a mobile home park and used for some manufacturing.

FUNDING/FISCAL IMPACT

STAFF AND/OR BOARD RECOMMENDATION

The Planning and Zoning Commission recommends approval by a vote of 6-0, with one abstaining.

ATTACHMENTS:

1. Ordinance
2. Staff Report
3. Zoning Exhibit
4. 8325-M~1
5. Presentation

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

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 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 26th day of March, 2026.

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 13th day of February, 2026, 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 9th day of April, 2026, 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 9th day of April, 2026.

ATTEST:

_____
CITY SECRETARY

_____
MAYOR

APPROVED:

_____
CITY ATTORNEY

ORDINANCE NO. _____

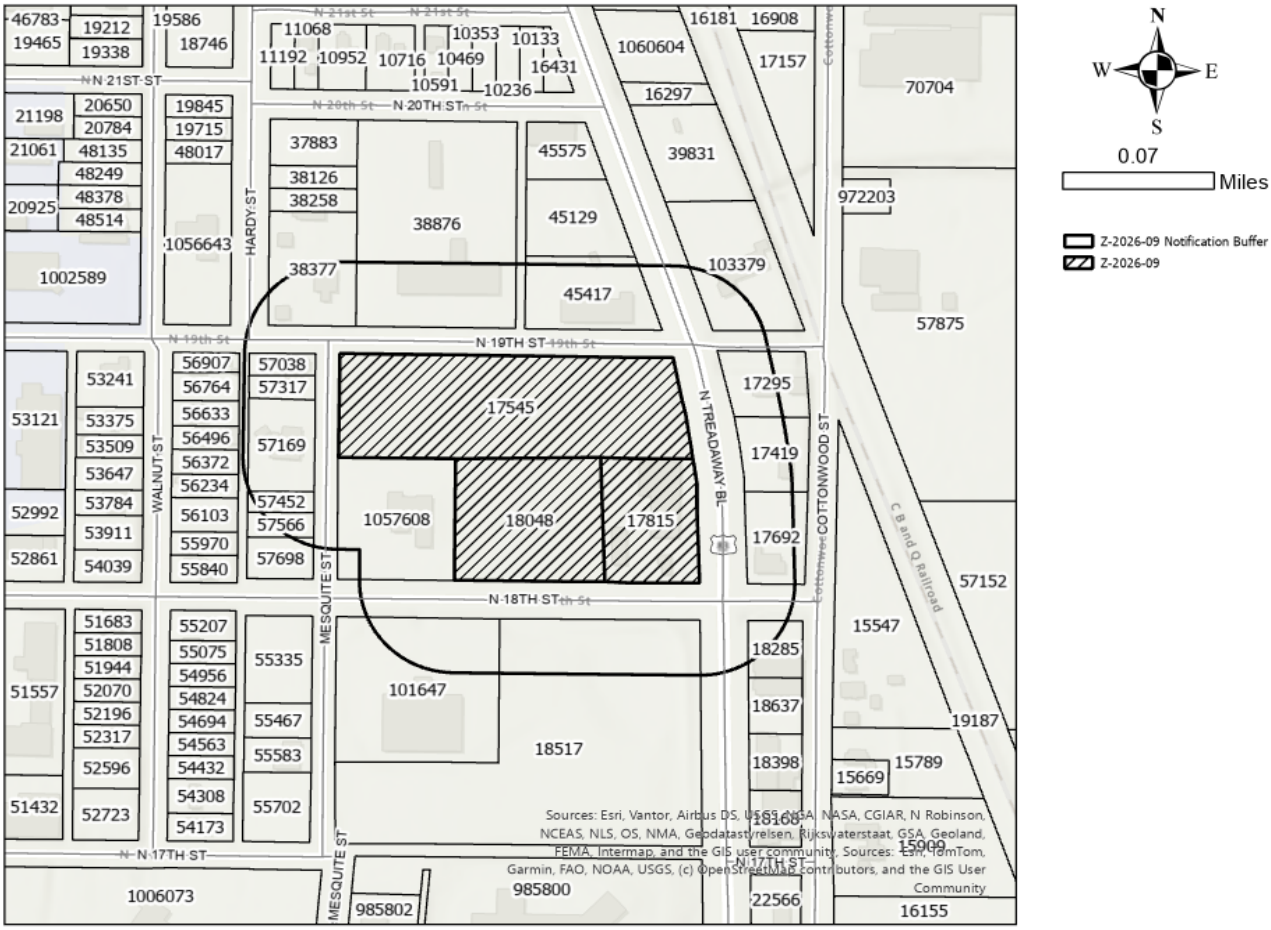
EXHIBIT A

Change the zoning of approximately 6.82 acres from Residential Single Family (RS-6), Light Industrial (LI) Mobile/Manufactured Homes (MH), and General Commercial (GC) to General Commercial (GC).

Legal description being as follows:

BEGINNING AT A FOUND 1/2 INCH IRON PIPE AT THE INTERSECTION OF THE SOUTH RIGHT OF WAY OF NORTH 19TH STREET AND THE EAST RIGHT OF WAY OF MESQUITE STREET AT THE NORTHWEST CORNER OF THIS REPLAT AND SAID TRACT RECORDED IN DOCUMENT NO. 2011-2142;
THENCE SOUTH 89 DEGREES 21 MINUTES 15 SECONDS EAST, ALONG THE SOUTH RIGHT OF WAY OF NORTH 19TH STREET, A DISTANCE OF 701.15 FEET TO A POINT AT THE INTERSECTION OF THE SOUTH RIGHT OF WAY OF NORTH 19TH STREET AND THE WEST RIGHT OF WAY OF TREADAWAY BOULEVARD FOR THE NORTHEAST CORNER OF THIS REPLAT;
THENCE, ALONG THE WEST RIGHT OF WAY OF TREADAWAY BOULEVARD, WITH A CURVE TURNING TO THE RIGHT HAVING A DELTA ANGLE OF 15 DEGREES 11 MINUTES 21 SECONDS, A RADIUS OF 1383.15 FEET, AN ARC LENGTH OF 366.67 FEET, AND A CHORD BEARING SOUTH 08 DEGREES 17 MINUTES 15 SECONDS EAST A DISTANCE OF 365.60'TO A POINT FOR A CORNER OF THIS REPLAT;
THENCE SOUTH 00 DEGREES 40 MINUTES 33 SECONDS EAST, ALONG THE WEST RIGHT OF WAY OF TREADAWAY BOULEVARD, A DISTANCE OF 128.60 FEET TO A FOUND BENT 1/2 INCH IRON ROD AT THE INTERSECTION OF THE WEST RIGHT OF WAY OF TREADAWAY BOULEVARD AND THE NORTH RIGHT OF WAY OF NORTH 18TH STREET AT THE SOUTHEAST CORNER OF SAID 0.341 ACRE TRACT AND THIS REPLAT
THENCE NORTH 89 DEGREES 18 MINUTES 54 SECONDS WEST, ALONG THE NORTH RIGHT OF WAY OF NORTH 18TH STREET, A DISTANCE OF 508.63 FEET TO A FOUND 1/2 IRON ROD WITH PLASTIC CAP MARKED “H&T” AT THE SOUTHWEST CORNER OF SAID 1.862 ACRE TRACT AND THIS REPLAT;
THENCE NORTH 00 DEGREES 41 MINUTES 03 SECONDS EAST, ALONG THE WEST LINE OF SAID 1.862 ACRE TRACT, A DISTANCE OF 264.50 FEET TO A POINT FOR THE NORTHWEST CORNER OF SAID 1.862 ACRE TRACT AND THIS REPLAT;
THENCE NORTH 89 DEGREES 25 MINUTES 51 SECONDS WEST, ALONG THE SOUTH LINE OF SAID TRACT RECORDED IN DOCUMENT NO. 2011-2142, A DISTANCE OF 253.07 FEET TO A POINT ON THE EAST RIGHT OF WAY OF MESQUITE STREET, WHERE A FOUND PK NAIL AND WASHER BEARS 25' N 89°21'15" W;
THENCE NORTH 00 DEGREES 48 MINUTES 30 SECONDS EAST, ALONG THE EAST RIGHT OF WAY OF MESQUITE STREET, A DISTANCE OF 225.23 FEET TO THE POINT OF BEGINNING CONTAINING AN AREA OF 6.824. SURVEYED IN SEPTEMBER 2025.

Located at 650 N 18th St.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Sources: Esri, Vantor, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the GIS user community. Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, (c) OpenStreetMap contributors, and the GIS User Community

END

ZONING CASE
Z-2026-09
STAFF REPORT

PLANNING & DEVELOPMENT SERVICES
CITY OF ABILENE TEXAS

Scheduled Hearings
Planning & Zoning Commission: March 3, 2026
City Council 1st Reading: March 26, 2026
City Council 2nd Reading: April 9, 2026

Applicant
Agent: eHT Engineering
Owner: Hendrick Medical Center

Case Manager
Adam Holland – Planner

Request
Change the zoning of approximately 6.82 acres from Residential Single Family (RS-6), Mobile/Manufactured Homes (MH), Light Industrial (LI), and General Commercial (GC) to General Commercial (GC).

Location
Located at 650 N 18th.

Background
The subject property was annexed into the City limits in 1911. The subject property was previously a mobile home park and used for some manufacturing.

Zoning, Existing and Proposed Land Use

	Zoning	Existing Land Use
North	GC/LI	Manufacturing/Single family Residence
East	GC/LI	Restaurant
South	GC	Medical Lab
West	RS-6	Single family Residence/Vacant

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.

(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 is served by all utilities.

(4) Any other factors, which will substantially affect the public health, safety, morals, or general welfare.
None known.

Planning and Zoning Commission Recommendation

The Planning and Zoning Commission recommends **approval.**

Attachments

- PowerPoint Presentation
- Metes & Bound
- Owner Authorization

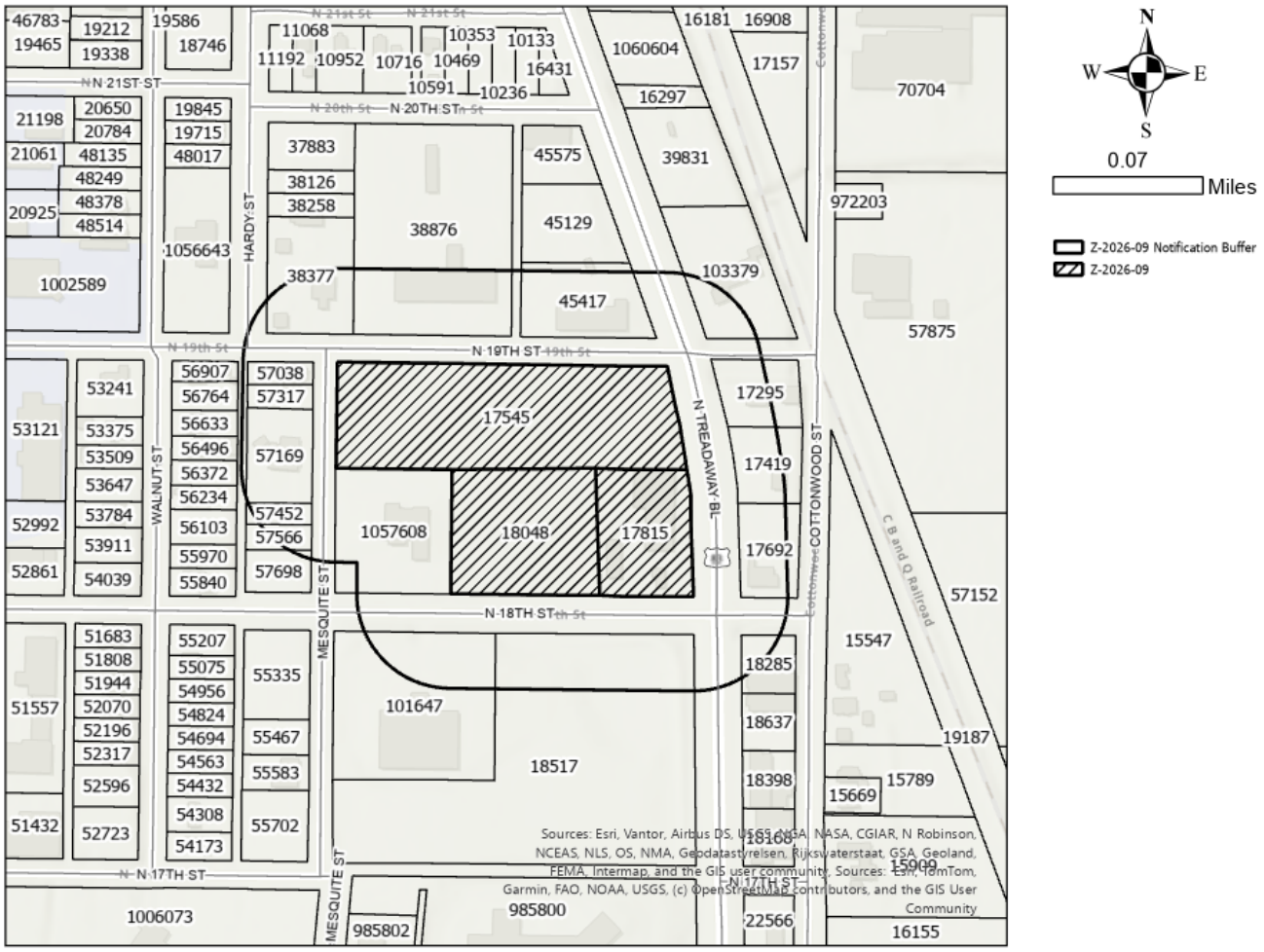
Notification

Pursuant to Section 1.2.2.2 of the Land Development Code, City staff mailed personal notices on February 13, 2026, 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

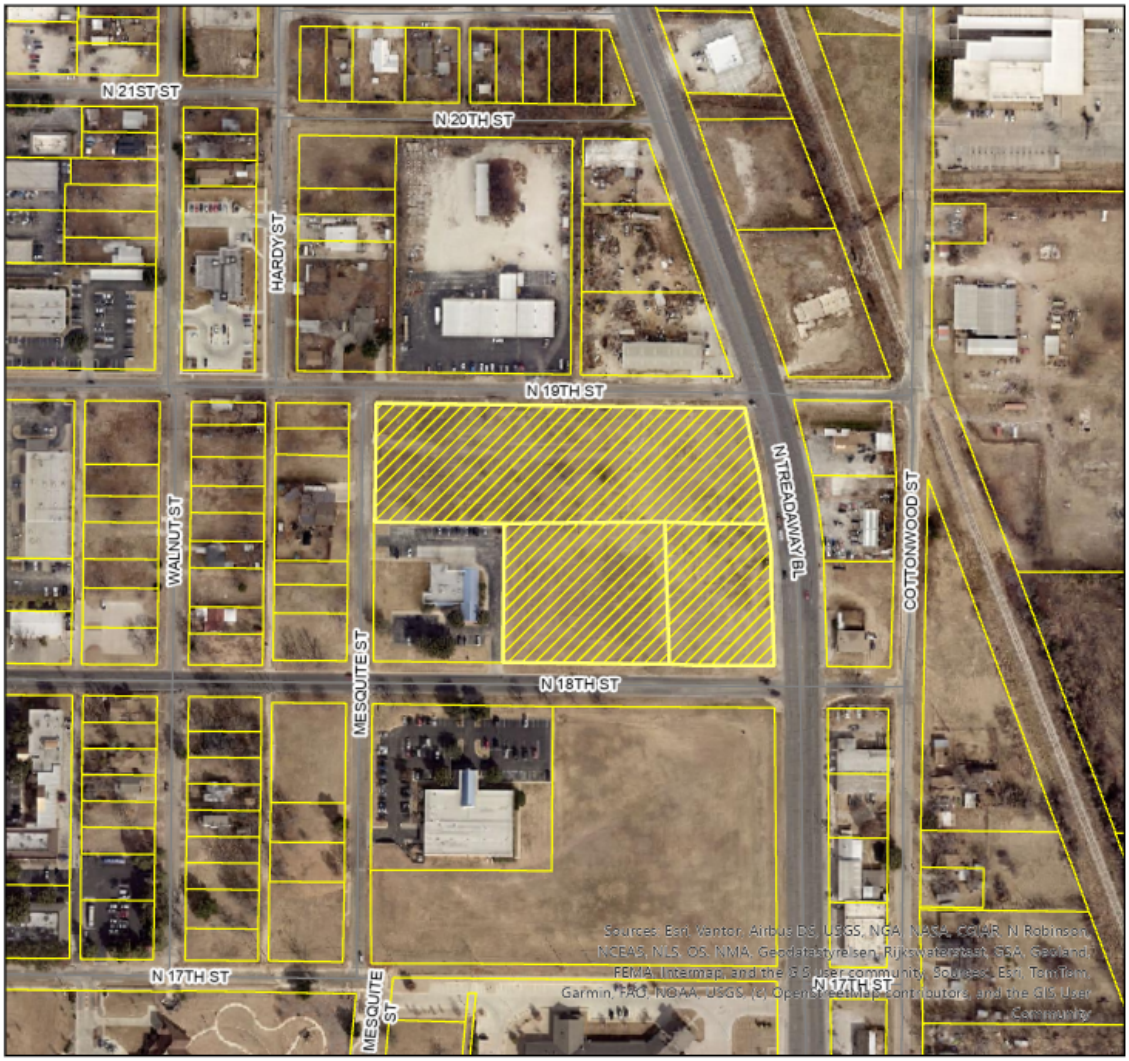
OWNER	PROP_ID	SITUS	RESPONSE
ABILENE MAJESTIC LLC SERIES H	103379	1901 N TREADAWAY BL	
B TEXAS LLC	17295	1881 N TREADAWAY BL	
CALLAN JACK K	17692	1801 N TREADAWAY BL	F
GREEN MORGAN D & CYNTHIA H	18285	1749 N TREADAWAY BL	
HENDRICK MEDICAL CENTER	57452	1826 MESQUITE ST	
HENDRICK MEDICAL CENTER	101647	751 N 18TH ST	
HOWELL TIM & REBECCA	38377	742 N 19TH ST	
J P CRANE SERVICES LLC	45417	1902 N TREADAWAY BL	
NAJERA DIAMANTINA SOSA	57169	1834 MESQUITE ST	

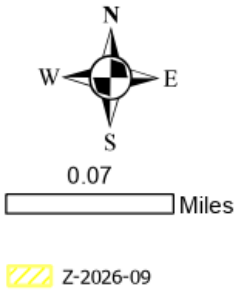
NOTIFICATION MAP



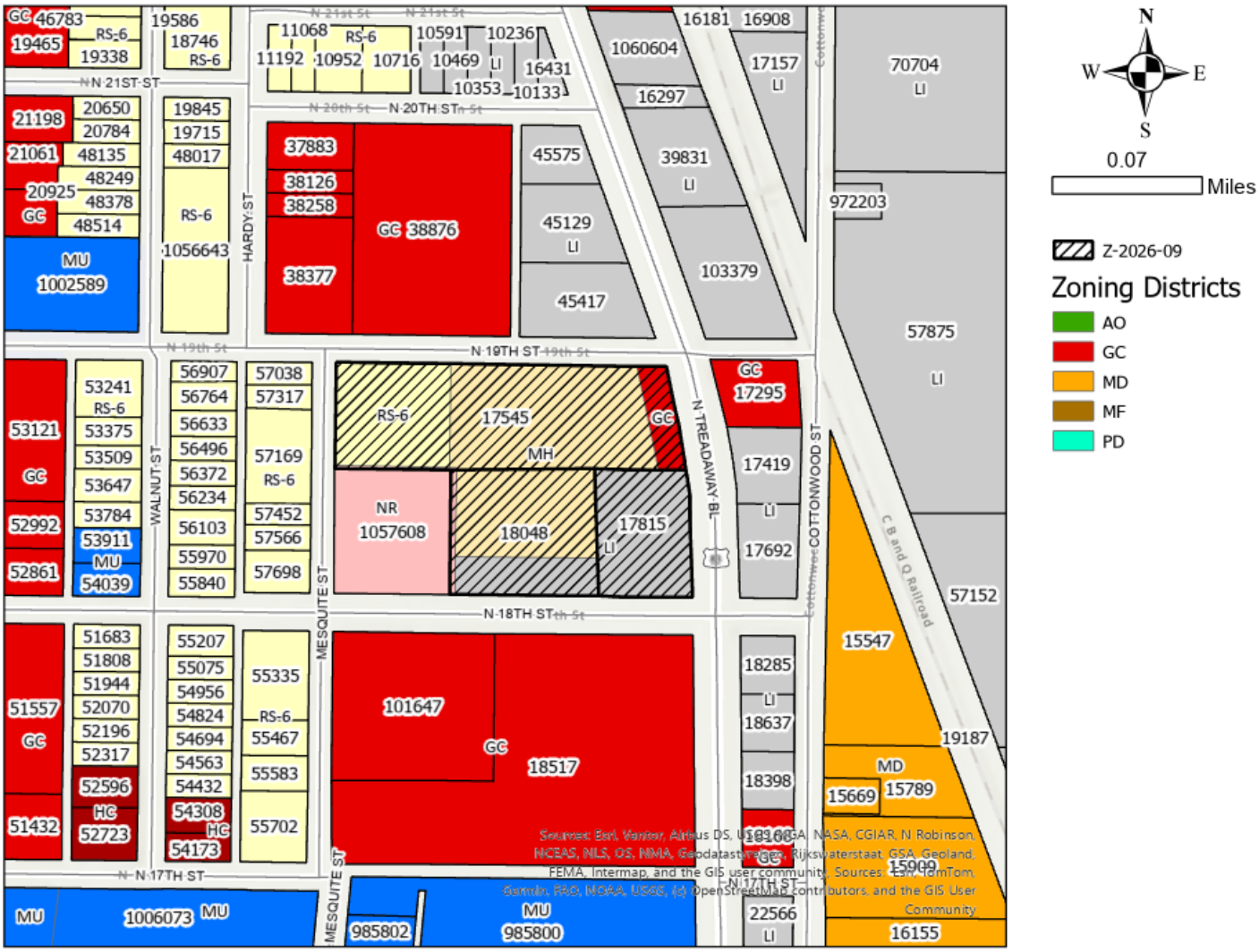
Case # Z-2026-09
February 17, 2026

LOCATION MAP





ZONING MAP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WALNUT ST
MESQUITE ST
N TREADAWAY BL
COTTONWOOD ST
C B and Q Railroad
RS-6
LI
MH
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MU
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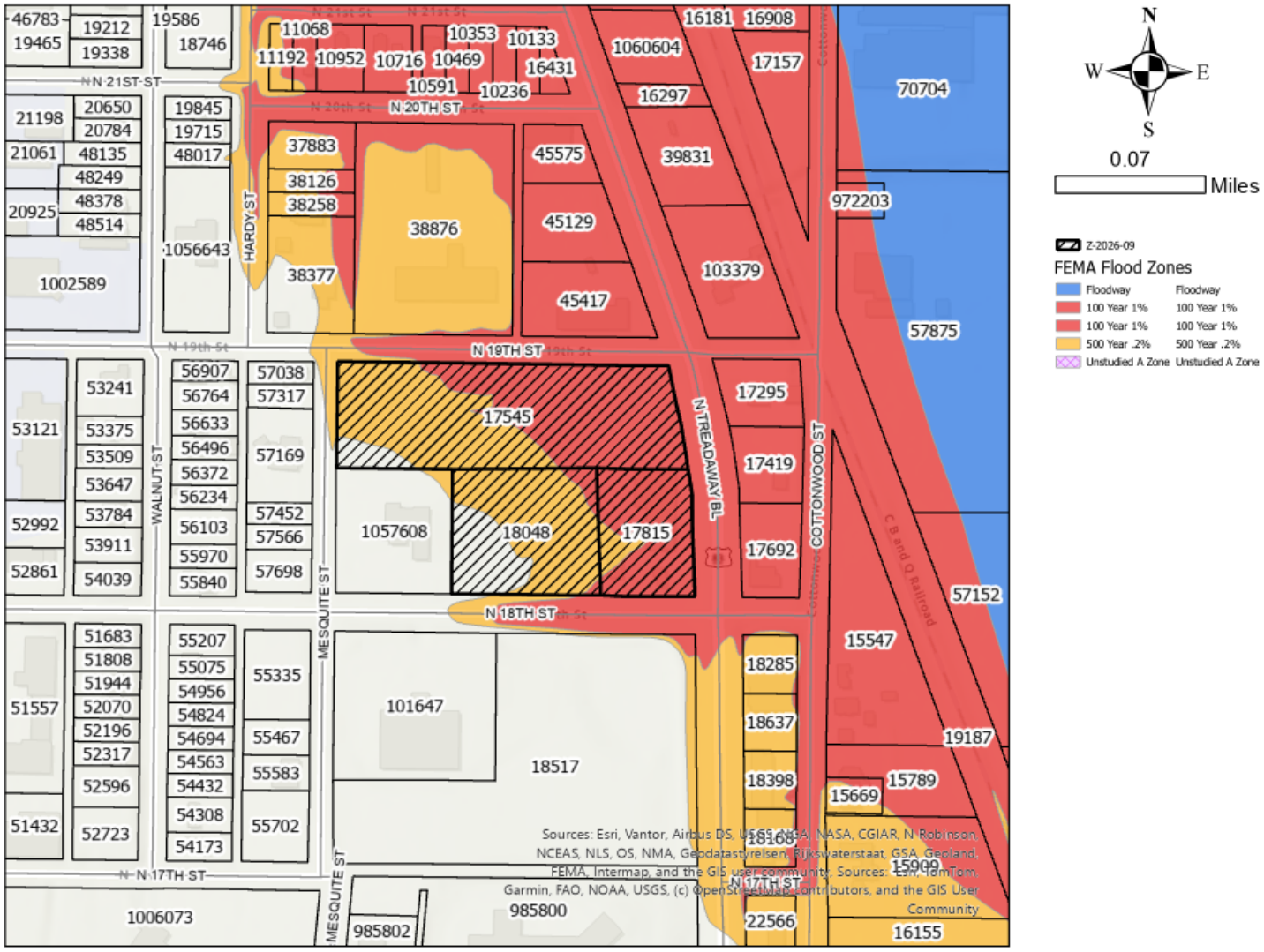
GC
MD
Sources: Esri, Vantor, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the GIS user community Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, (c) OpenStreetMap contributors, and the GIS User Community

FLOOD MAP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EXISTING PROPERTY ZONING MAP

FIELD NOTES
FOR
LOT 102
BLOCK 3
CENTRAL PARK ADDITON
ABILENE, TAYLOR COUNTY, TEXAS

BEING Lot 102, Block 3, Central Park Addition, Abilene, Taylor County, Texas, same being comprised of:
•A tract recorded in Document No. 2011-2142, Official Public Records, Taylor County, Texas,
•A 1.862 acre tract and 0.341 acre tract recorded in Document No. 2014-8365, Official Public Records, Taylor County, Texas, and
•A 0.849 acre tract recorded in Document No. 2014-8366, Official Public Records, Taylor County, Texas, and being more particularly described as follows:

Basis of Bearing is Grid North, NAD 83 Texas North Central Zone based on GPS observations

BEGINNING at a found 1/2 inch iron pipe at the intersection of the south right of way of North 19th Street and the east right of way of Mesquite Street at the northwest corner of this replat and said tract recorded in Document No. 2011-2142;
THENCE South 89 degrees 26 minutes 54 seconds East, along the south right of way of North 19th Street, at a distance of 40.54 feet passing a found 3/8 inch iron rod at the southwest corner of Lot 1, Block A, Odie's Truck Service Replat, recorded in Cabinet 2, Slide 286-D, Plat Records, Taylor County, Texas, sixty (60') feet to the left, at a distance of 370.57 feet passing a found 5/8 inch iron rod at the southeast corner of said Lot 1 sixty (60') feet to the left, continuing for a total distance of 697.93 feet to a set 1/2 inch iron rod with plastic cap marked "H&T" at the intersection of the south right of way of North 19th Street and the west right of way of Treadaway Boulevard for the northeast corner of this replat;
THENCE, along the west right of way of Treadaway Boulevard, with a curve turning to the right having a delta angle of 16 degrees 13 minutes 57 seconds, a radius of 1287.63 feet, at an arc length of 232.23' passing a found 1/2 iron rod with plastic cap marked "H&T" at the northeast corner of said 0.859 acre tract, continuing for a total arc length of 364.80 feet, and a chord bearing South 08 degrees 51 minutes 51 seconds East a distance of 363.58' to a set 1/2 inch iron rod with plastic cap marked "H&T" for a corner of this replat;
THENCE South 00 degrees 36 minutes 07 seconds East, along the west right of way of Treadaway Boulevard, a distance of 132.33 feet to a found bent 1/2 inch iron rod at the intersection of the west right of way of Treadaway Boulevard and the north right of way of North 18th Street at the southeast corner of said 0.341 acre tract and this replat
THENCE North 89 degrees 18 minutes 54 seconds West, along the north right of way of North 18th Street, a distance of 508.63 feet to a found 1/2 iron rod with plastic cap marked "H&T" at the southwest corner of said 1.862 acre tract, and being the southern southwest corner of this replat;
THENCE North 00 degrees 41 minutes 03 seconds East, along the west line of said 1.862 acre tract, a distance of 264.50 feet to a set 1/2 inch iron rod with plastic cap marked "H&T" for the northwest corner of said 1.862 acre tract and a corner of this replat;
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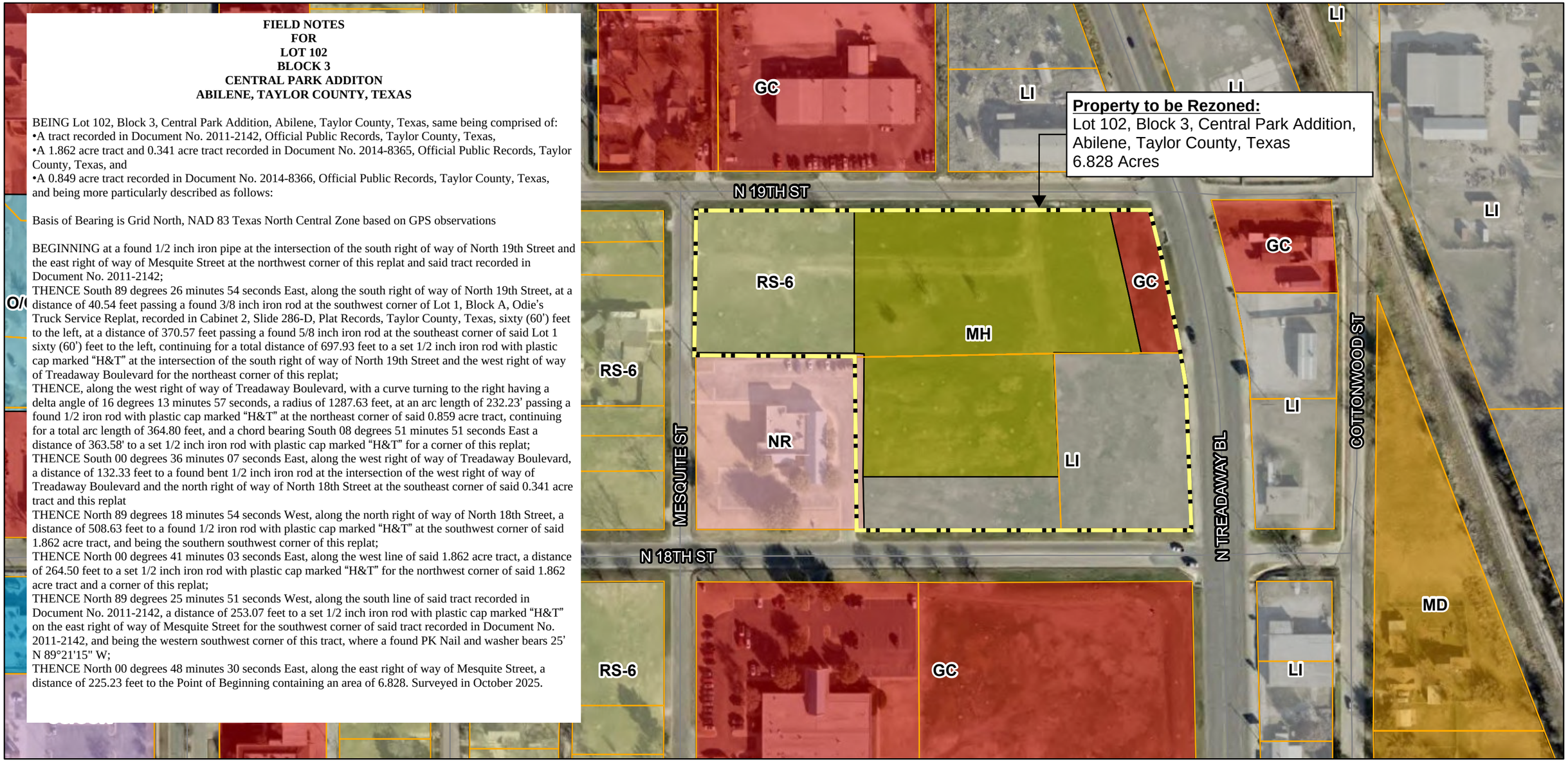

12/19/2025, 7:11:23 AM

- Abilene Municipal Boundary
- Courier Parcels
- All District Outlines
- Single Family Residential (RS)
- Mobile Home (MH)
- Medium Density Residential (MD)
- Neighborhood Retail (NR)
- Office (O)
- College/University (CU)
- Medical Use (MU)
- General Commercial (GC)
- Light Industrial (LI)
- Road Centerlines
- World Imagery
- Low Resolution 15m Imagery
- High Resolution 60cm Imagery
- High Resolution 30cm Imagery
- Citations
- 60cm Resolution Metadata

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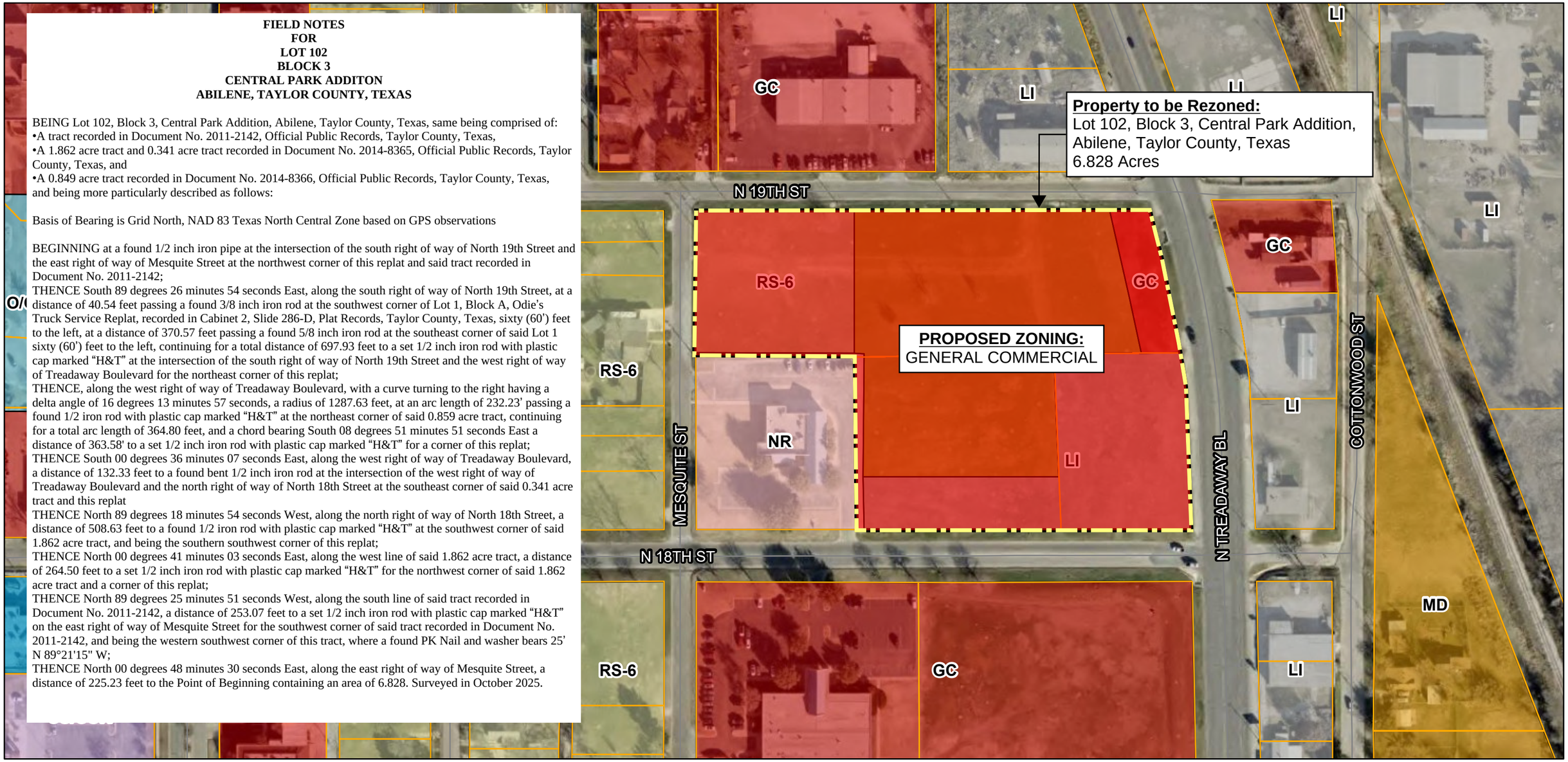
Microsoft, Vantor

EXISTING PROPERTY ZONING MAP



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BLOCK 3
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ABILENE, TAYLOR COUNTY, TEXAS

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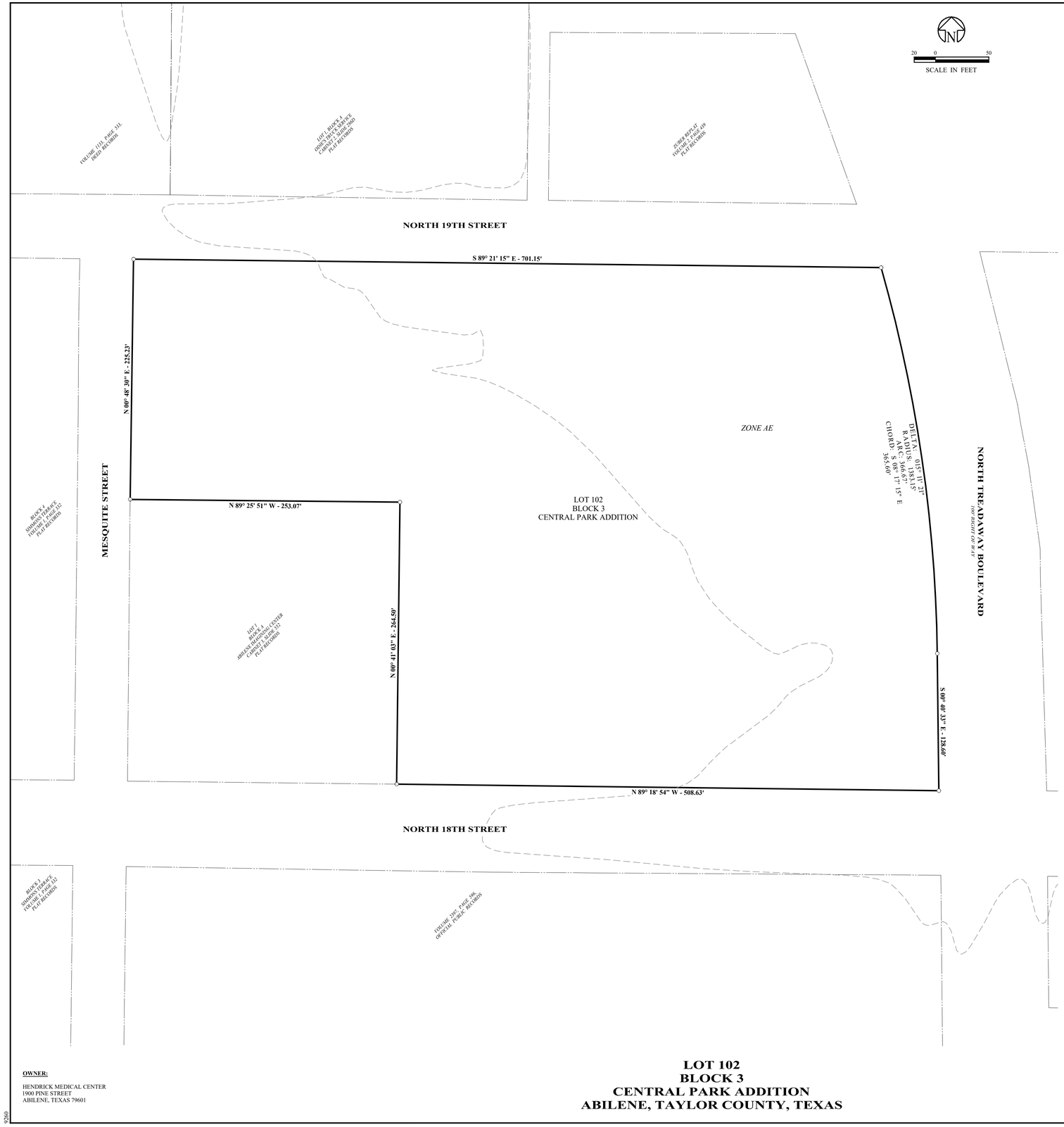
Microsoft, Vantor



OWNER:

HENDRICK MEDICAL CENTER
1900 PINE STREET
ABILENE, TEXAS 79601

LOT 102
BLOCK 3
CENTRAL PARK ADDITION
ABILENE, TAYLOR COUNTY, TEXAS

9200

FIELD NOTES

BEING LOT 102, BLOCK 3, CENTRAL PARK ADDITION, ABILENE, TAYLOR COUNTY, TEXAS, SAME BEING COMPRISED OF:

- A TRACT RECORDED IN DOCUMENT NO. 2011-2142, OFFICIAL PUBLIC RECORDS, TAYLOR COUNTY, TEXAS,
- A 1.862 ACRE TRACT AND 0.341 ACRE TRACT RECORDED IN DOCUMENT NO. 2014-8365, OFFICIAL PUBLIC RECORDS, TAYLOR COUNTY, TEXAS, AND
- A 0.849 ACRE TRACT RECORDED IN DOCUMENT NO. 2014-8366, OFFICIAL PUBLIC RECORDS, TAYLOR COUNTY, TEXAS,

AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BASIS OF BEARING IS GRID NORTH, NAD 83 TEXAS NORTH CENTRAL ZONE BASED ON GPS OBSERVATIONS

BEGINNING AT A FOUND 1/2 INCH IRON PIPE AT THE INTERSECTION OF THE SOUTH RIGHT OF WAY OF NORTH 19TH STREET AND THE EAST RIGHT OF WAY OF MESQUITE STREET AT THE NORTHWEST CORNER OF THIS REPLAT AND SAID TRACT RECORDED IN DOCUMENT NO. 2011-2142;
THENCE SOUTH 89 DEGREES 21 MINUTES 15 SECONDS EAST, ALONG THE SOUTH RIGHT OF WAY OF NORTH 19TH STREET, A DISTANCE OF 701.15 FEET TO A POINT AT THE INTERSECTION OF THE SOUTH RIGHT OF WAY OF NORTH 19TH STREET AND THE WEST RIGHT OF WAY OF TREADAWAY BOULEVARD FOR THE NORTHEAST CORNER OF THIS REPLAT;
THENCE, ALONG THE WEST RIGHT OF WAY OF TREADAWAY BOULEVARD, WITH A CURVE TURNING TO THE RIGHT HAVING A DELTA ANGLE OF 15 DEGREES 11 MINUTES 21 SECONDS, A RADIUS OF 1383.15 FEET, AN ARC LENGTH OF 366.67 FEET, AND A CHORD BEARING SOUTH 08 DEGREES 17 MINUTES 15 SECONDS EAST A DISTANCE OF 365.60'TO A POINT FOR A CORNER OF THIS REPLAT;
THENCE SOUTH 00 DEGREES 40 MINUTES 33 SECONDS EAST, ALONG THE WEST RIGHT OF WAY OF TREADAWAY BOULEVARD, A DISTANCE OF 128.60 FEET TO A FOUND BENT 1/2 INCH IRON ROD AT THE INTERSECTION OF THE WEST RIGHT OF WAY OF TREADAWAY BOULEVARD AND THE NORTH RIGHT OF WAY OF NORTH 18TH STREET AT THE SOUTHEAST CORNER OF SAID 0.341 ACRE TRACT AND THIS REPLAT
THENCE NORTH 89 DEGREES 18 MINUTES 54 SECONDS WEST, ALONG THE NORTH RIGHT OF WAY OF NORTH 18TH STREET, A DISTANCE OF 508.63 FEET TO A FOUND 1/2 IRON ROD WITH PLASTIC CAP MARKED "H&T" AT THE SOUTHWEST CORNER OF SAID 1.862 ACRE TRACT AND THIS REPLAT;
THENCE NORTH 00 DEGREES 41 MINUTES 03 SECONDS EAST, ALONG THE WEST LINE OF SAID 1.862 ACRE TRACT, A DISTANCE OF 264.50 FEET TO A POINT FOR THE NORTHWEST CORNER OF SAID 1.862 ACRE TRACT AND THIS REPLAT;
THENCE NORTH 89 DEGREES 25 MINUTES 51 SECONDS WEST, ALONG THE SOUTH LINE OF SAID TRACT RECORDED IN DOCUMENT NO. 2011-2142, A DISTANCE OF 253.07 FEET TO A POINT ON THE EAST RIGHT OF WAY OF MESQUITE STREET, WHERE A FOUND PK NAIL AND WASHER BEARS 25' N 89°21'15" W;
THENCE NORTH 00 DEGREES 48 MINUTES 30 SECONDS EAST, ALONG THE EAST RIGHT OF WAY OF MESQUITE STREET, A DISTANCE OF 225.23 FEET TO THE POINT OF BEGINNING CONTAINING AN AREA OF 6.824. SURVEYED IN SEPTEMBER 2025.

NOTES

1. AS PER FLOOD INSURANCE RATE MAP, COMMUNITY PANEL NUMBER 485450, MAP NUMBER 48441C0226F MAP REVISED JANUARY 6, 2012; PART OF THIS PROPERTY IS LOCATED IN A FEDERALLY DESIGNATED FLOOD AREA.
2. BUILDING SETBACK LINES SHALL COMPLY WITH CURRENT CITY OF ABILENE ZONING REGULATIONS.
3. UPON COMPLETION OF THE CONSTRUCTION OF THE SUBDIVISION STREETS, ALLEYS, AND BURIED UTILITIES THE FINAL SUBDIVISION MONUMENTATION WILL BE SET AS FOLLOWS: 1/2" IRON RODS WITH PLASTIC CAPS, STAMPED "H&T", WILL BE SET AT ALL OF THE LOT CORNERS.
4. THIS ADDITION IS LOCATED WITHIN THE CITY LIMITS OF ABILENE, TAYLOR COUNTY, TEXAS.

LEGEND

- ○ MONUMENTS AS DESCRIBED IN FIELD NOTES
- SUBDIVISION BOUNDARY
- SUBDIVISION LOT LINES
- ADJACENT BOUNDARY LINES
- EASEMENT LINES

PLANNING COMMISSION

THIS PLAT IS HEREBY APPROVED BY THE CITY PLANNING COMMISSION OF THE CITY OF ABILENE, TEXAS AND THE COUNTY CLERK IS HEREBY AUTHORIZED TO FILE SAID PLAT IN ACCORDANCE WITH THE PROVISIONS OF TEXAS LOCAL GOVERNMENT CODE CHAPTER 212, SUBCHAPTER A, AS AMENDED.

DATE CHAIRMAN

ATTEST SECRETARY

DATE PLANNING DIRECTOR

PLANNING DIRECTOR

FILED WITH PLANNING DIRECTOR.
CITY OF ABILENE, TEXAS

DATE FILE NUMBER

PLANNING DIRECTOR

FEES

DIRECTOR OF PUBLIC WORKS

THE DEDICATION FILED, IN CONNECTION WITH THIS PLAT IS HEREBY APPROVED AND ALL STREETS, ALLEYS, AND PUBLIC AREAS SHOWN HEREON ARE HEREBY ACCEPTED ON BEHALF OF THE PUBLIC BY THE DIRECTOR OF PUBLIC WORKS OF THE CITY OF ABILENE, TEXAS.

DATE DIRECTOR OF PUBLIC WORKS

COUNTY CLERK

I CERTIFY THAT THE SUBDIVISION PLAT DESCRIBED HEREIN WAS FILED FOR RECORD ON

DATE FILE NUMBER

COUNTY CLERK COUNTY, TEXAS

DEPUTY

OWNER'S CERTIFICATE AND DEDICATION

THE UNDERSIGNED OWNER(S) OF THE HEREINAFTER DESCRIBED REAL PROPERTY HAVE CAUSED SUCH PROPERTY TO BE SURVEYED AND PLATTED AND TO BE SUBDIVIDED INTO BLOCKS, LOTS, STREETS, ALLEYS, UNDER THE NAME OF

LOT 102
BLOCK 3
CENTRAL PARK ADDITION
ABILENE, TAYLOR COUNTY, TEXAS

AS SHOWN ON THE ATTACHED PLAT AND DO HEREBY DEDICATE TO THE PUBLIC FOREVER FOR ALL PUBLIC PURPOSES THE STREETS, ALLEYS, LANES, EASEMENTS, PARKS AND OTHER PUBLIC LANDS SHOWN THEREON THE LANDS INCLUDED WITHIN SUCH PLAT OR SUBDIVISION ARE DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

"FIELD NOTES HERON"

OWNER'S CERTIFICATE AND DEDICATION

EXECUTED THIS _____ DAY OF _____ 20_____

X
PRINTED NAME SIGNATURE

ACKNOWLEDGMENT

THE STATE OF TEXAS:
COUNTY OF X

BEFORE ME THE UNDERSIGNED AUTHORITY IN AND FOR SAID COUNTY AND STATE ON THIS DAY PERSONALLY APPEARED **X**

KNOWN TO ME TO BE THE PERSON AND OFFICER WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT AND ACKNOWLEDGED TO ME THAT THE SAME ACT OF THE SAID

X

A CORPORATION, AND THAT HE EXECUTED THE SAME AS THE ACT OF SUCH CORPORATION FOR THE PURPOSES AND CONSIDERATION THEREIN EXPRESSED AND IN THE CAPACITY THEREIN STATED

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS THE _____

DAY OF _____ A D 20_____

NOTARY PUBLIC

GENERAL NOTES

SHEET **1** OF **1** ACREAGE **6.824**

SCALE **1" = 50'** SMALLEST LOT **X** SQ FT LARGEST LOT **297270** SQ FT

SURVEYOR CERTIFICATE AND PLAT DESCRIPTION

CERTIFICATION:

I HEREBY CERTIFY THAT THE PLAT SUBMITTED HEREWITH REPRESENTS A TRUE SURVEY MADE BY THE UNDERSIGNED OR UNDER MY SUPERVISION ON THE GROUND AND THAT PERMANENT MARKERS AND MONUMENTS HAVE BEEN SET AS INDICATED ON THE PLAT AND IN ACCORDANCE WITH THE "SUBDIVISION REGULATIONS" OF THE CITY OF ABILENE

PLAT DESCRIPTION:

LOT 102
BLOCK 3
CENTRAL PARK ADDITION
ABILENE, TAYLOR COUNTY, TEXAS

PRELIMINARY. THIS DOCUMENT SHALL NOT BE RECORDED FOR ANY PURPOSE AND SHALL NOT BE USED OR VIEWED OR RELIED UPON AS A FINAL SURVEY DOCUMENT

SIGNATURE

09/30/2025 DATE

RILEY ELMER GRIFFITH
REGISTERED PROFESSIONAL LAND SURVEYOR

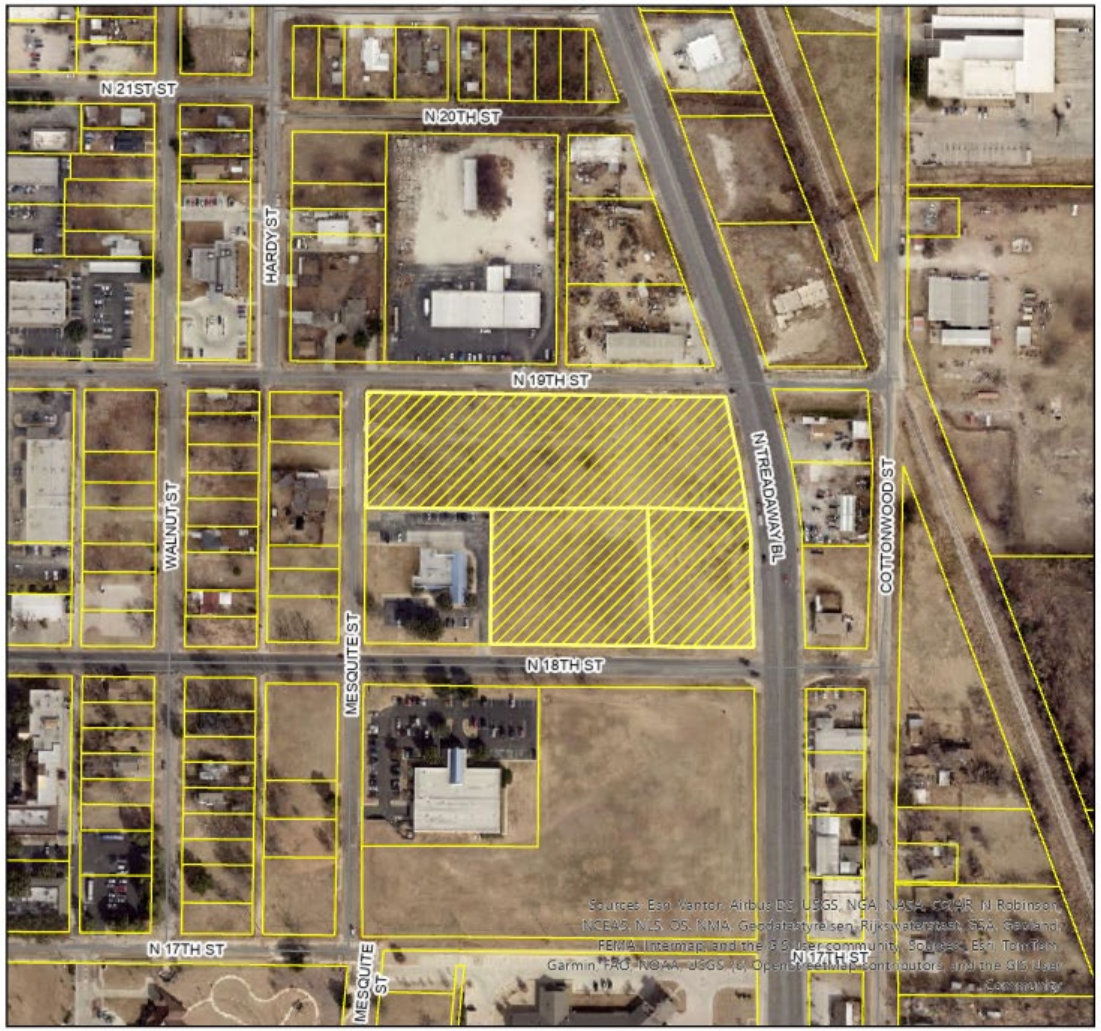
Enprotec | Hibbs & Todd
402 Cedar Street • Abilene, Texas 79601 • T: (325) 698-5560 • F: (325) 690-3240 • www.e-ht.com
PE Firm Registration No. 1151 • PG Firm Registration No. 50103 • RPLS Firm Registration No. 10011900

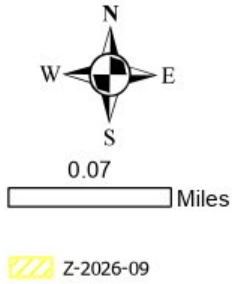
REZONE REQUEST

Case:	Z-2026-09
Agent:	eHT Engineering
Owner:	Hendrick Medical Center
Request:	Change the zoning of approximately 6.82 acres from Residential Single Family (RS-6), Mobile/manufactured Homes (MH), Light Industrial (LI), and General Commercial (GC) to General Commercial (GC).
Location:	Located 650 N 18th
Notification:	1 in Favor, 0 in Opposition
Planning & Zoning:	March 3, 2026
Council Hearing:	March 26, 2026 April 9, 2026

CITY OF ABILENE TEXAS

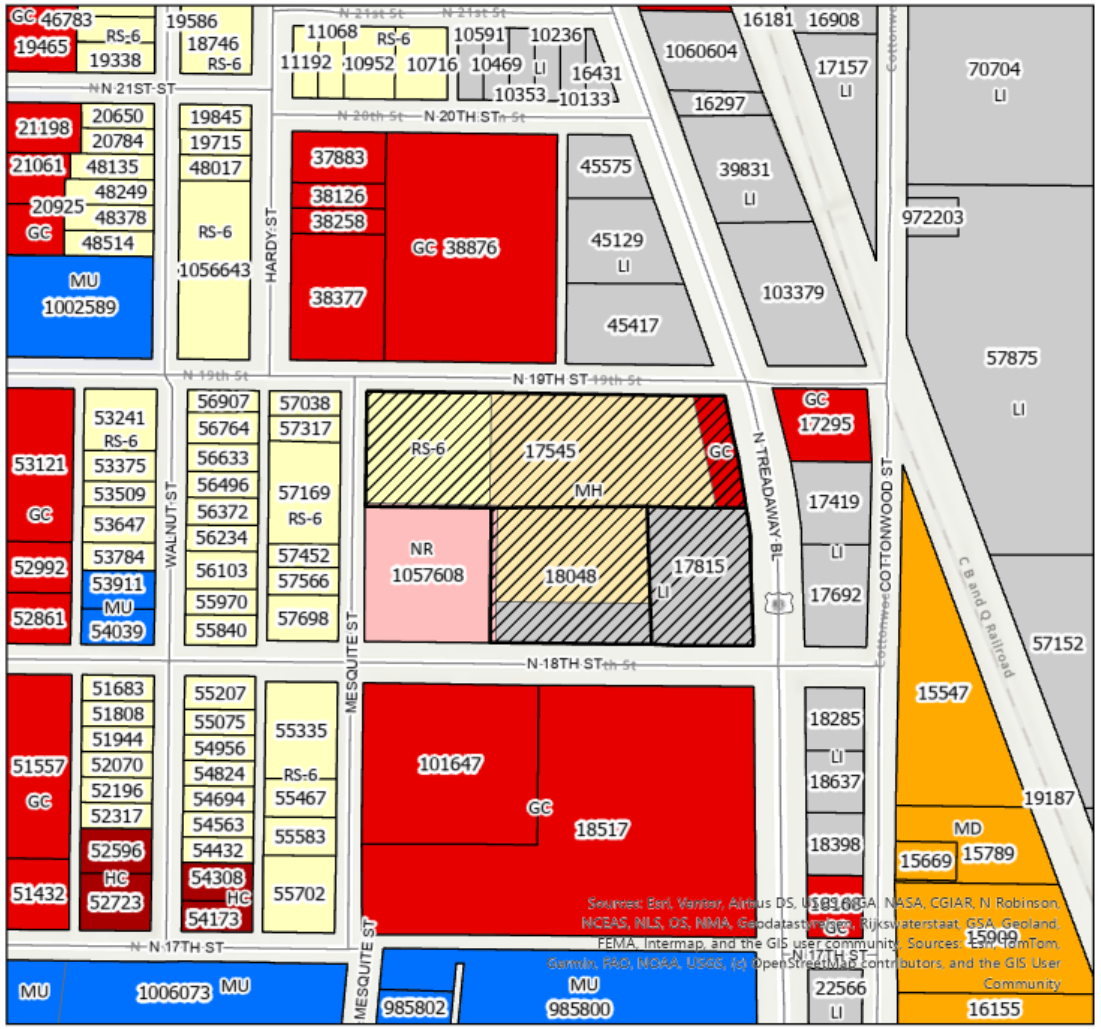
AERIAL LOCATION MAP

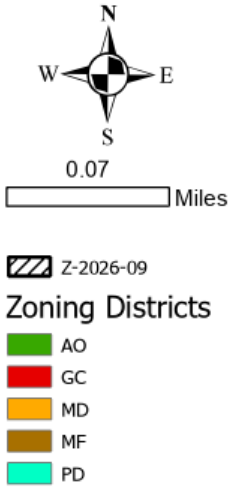




CITY OF ABILENE TEXAS

ZONING MAP





CITY OF ABILENE TEXAS

PROPERTY VIEWS

CITY OF ABILENE TEXAS

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

CITY OF ABILENE TEXAS

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 MOBILE HOME ZONING

RESIDENTIAL USES:

P	Dwelling – Industrialized Housing Unit
P	Dwelling – Manufactured Home (HUD-Code)
P	Dwelling – Mobile Home
P	Dwelling – Single-Family Detached

ACCESSORY AND INCIDENTAL USES:

P	Accessory Structure (Also see Division 4 of this article)
P	Antenna, Non-Commercial/Amateur
P/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)
C	Mobile Home or Temporary Building (Office for sales and service)
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
P	Recreation – Outdoors (passive)
C	Recreation – Outdoors (active)

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

P	Community Home
P	Fire/Police Station
C	Homeless/Emergency Shelter

EDUCATIONAL AND RELIGIOUS USES:

P	Church or Place of Worship
P	School: Public/Private

TRANSPORTATION, COMMUNICATION AND UTILITIES:

P	Public Utility Facility
P	Petroleum or Gas Well*
P	Urban Garden

CITY OF ABILENE TEXAS

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 LIGHT INDUSTRIAL ZONING

ACCESSORY AND INCIDENTAL USES:

- P Accessory Structure (Also see Division 4 of this article)
- P Antenna, Non-Commercial/Amateur
- P ATM's, Self-Serve Kiosks, and Similar Facilities
- P Drive-Through Facility
- TP Field Office or Construction Office (temporary)
- P Freight Container
- P Fuel Sales
- TP Itinerant Business
- P Manufacturing (incidental)
- C Mobile Home (permanent security residence)
- TP Mobile Home (temporary security residence)
- P Mobile Home or Temporary Building (office for sales and service)
- P Recreation Building, Multipurpose
- P Recycling Collection Point
- P/SE Wind Energy Conversion Systems

CULTURAL AND RECREATIONAL USES:

- P Adult Entertainment Enterprise
- C Cultural Facilities
- P Drive-in Theater
- C Motorized Racing
- P Recreation – Outdoors (passive)

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

- P Ambulance Service
- P Correction, Detention, or Penal Facilities
- P Fire/Police Station
- P Homeless/Emergency Shelter
- P Medical/Dental Laboratory
- P Military and Armed Forces Reserve Center
- P Post Office
- C Sanitary Landfill

SERVICE:

- P/C Automobile Wash
- P Contractor Services
- P Funeral Home/ Mortuary/Morgue
- P Kennel (With Outdoor Pens)
- P Kennel (Without Outdoor Pens)
- P Laundry, Dry Cleaning, Dyeing, and Linen Service (no retail customers)
- P Laundry/Dry Cleaning Services & Facilities
- P Office (general, professional, financial)
- P Printing, Copying, Reproduction, Publishing
- P Recycling Collection and Processing Center
- P Repair and Maintenance Services - Automobile/Small Truck (major)
- P Repair and Maintenance Services - Automobile/Small Truck (minor)
- P Repair and Maintenance Services (indoor)
- P Repair and Maintenance Services (outdoors)
- P Repair and Maintenance Services (truck and other large vehicles)
- P Scales (public)
- P Storage - Self-Service Units
- P Tattoo Parlor
- P Taxidermist
- P Veterinary Service (all size animals)
- P Veterinary Service (small animals)
- P Wrecker/Towing

EDUCATIONAL AND RELIGIOUS USES:

- C Cemetery, Crematorium, and Mausoleum
- P Church or Place of Worship
- P Educational and Scientific Research
- P School: Public/Private
- P Trade/Business School

TRADE – RETAIL USES:

- P Aircraft and Accessories
- P ATM's, Self-Serve Kiosks, and Similar Facilities
- P Fuel Sales
- P Head Shop
- P Liquor Store (Off Premises Consumption) *(Defined under Liquor Store)*
- P Liquor Store (On Premises Consumption) *(Defined under Liquor Store)*
- P Retail Sales/Rental (automobile/small truck)
- P Retail Sales/Rental (indoor)
- P Retail Sales/Rental (outdoors, non-vehicle)
- P Retail Sales/Rental (trucks and other large vehicles and equipment)

TRADE – WHOLESALE USES:

- P Liquor, Wholesale/Distribution
- C Livestock – Wholesale or Auction
- P Wholesaling and Storage (indoor)
- P Wholesaling and Storage (outdoors)

TRANSPORTATION, COMMUNICATION AND UTILITIES:

- P Airport, Heliport and Flying Field Terminals - Commercial (passenger and freight)
- P Antenna Tower - Commercial
- P Automobile Parking Lot or Structure - Commercial
- P Broadcast Studio
- P Passenger Ground Transportation Terminal
- P Pressure Control Station
- P Public Utility Facility
- P Railroad Switching and Marshaling Yard
- P Utility Generation, Production, Treatment

RESOURCE PRODUCTION AND EXTRACTION USES:

- C Mining
- P Petroleum or Gas Well
- P Liquor
- P Manufacturing (light)
- P Urban Garden

CITY OF ABILENE TEXAS

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 GENERAL COMMERCIAL ZONING

RESIDENTIAL USES:

P	Hotel/Motel
C	Vacation Travel Trailer Park

ACCESSORY AND INCIDENTAL USES:

P	Accessory Structure (Also see Division 4 of this article)
P	Antenna, Non-Commercial/Amateur
P	ATM's, Self-Serve Kiosks, and Similar Facilities
P	Drive-Thru Facility
TP	Field Office or Construction Office (temporary)
C	Freight Container
P	Fuel Sales
TP	Itinerant Business
P	Manufacturing (incidental)
C	Mobile Home (permanent security residence)
TP	Mobile Home (temporary security residence)
C	Mobile Home or Temporary Building (office for sales and service)
P	Recycling Collection Point
C	Travel Trailers (accessory to hospitals)
P/SE	Wind Energy Conversion Systems

CULTURAL AND RECREATIONAL USES:

P	Civic, Social, and Fraternal Organization
P	Cultural Facilities
P	Drive-in Theater
P	Recreation – Outdoors (active)
P	Recreation – Outdoors (passive)
P	Recreation and Commercial Entertainment – Indoor

GOVERNMENT, HEALTH, SAFETY AND WELFARE USES:

P	Ambulance Service
P	Fire/Police Station
C	Homeless/Emergency Shelter
P	Hospital
P	Medical/Dental Laboratory
P	Post Office
C	Rehabilitation Facility
P	Social Service Facility

EDUCATIONAL AND RELIGIOUS USES:

P	Arts School
C	Cemetery, Crematorium, and Mausoleum
P	Church or Place of Worship
P	Day-Care Operation - Center-Based
P	Educational and Scientific Research
P	School: Public/Private
P	Trade/Business School
P	University/College

SERVICE:

P/C	Automobile Wash
C	Contractor Services
P	Funeral Home/ Mortuary/Morgue
C	Kennel (With Outdoor Pens)
P	Kennel (Without Outdoor Pens)
P	Laundry, Dry Cleaning, Dyeing, and Linen Service (no retail customers)
P	Laundry/Dry Cleaning Services & Facilities
P	Office (general, professional, financial)
P	Personal Services
P	Printing, Copying, Reproduction, Publishing
C	Recycling Collection and Processing Center
P	Repair and Maintenance Services - Automobile/Small Truck (major)
P	Repair and Maintenance Services - Automobile/Small Truck (minor)
P	Repair and Maintenance Services (indoor)
C	Repair and Maintenance Services (outdoors)
P	Storage - Self-Service Units
P	Tattoo Parlor
P	Taxidermist
P	Veterinary Service (small animals)

RESOURCE PRODUCTION AND EXTRACTION USES:

P	Petroleum or Gas Well
P	Urban Garden

TRADE – WHOLESALE USES:

C	Wholesaling and Storage (indoor)

TRADE – RETAIL USES:

C	Aircraft and Accessories
P	ATM's, Self-Serve Kiosks, and Similar Facilities
P	Fuel Sales
P	Liquor Store (Off Premises Consumption) *(Defined under Liquor Store)*
P	Liquor Store (On Premises Consumption) *(Defined under Liquor Store)*
P	Restaurant, Brew Pub
P	Restaurant, Fast Food
P	Restaurant, Standard
P	Retail Sales/Rental (automobile/small truck)
P	Retail Sales/Rental (indoor)
P	Retail Sales/Rental (outdoors, non-vehicle)
C	Retail Sales/Rental (trucks and other large vehicles and equipment)

TRANSPORTATION, COMMUNICATION AND UTILITIES:

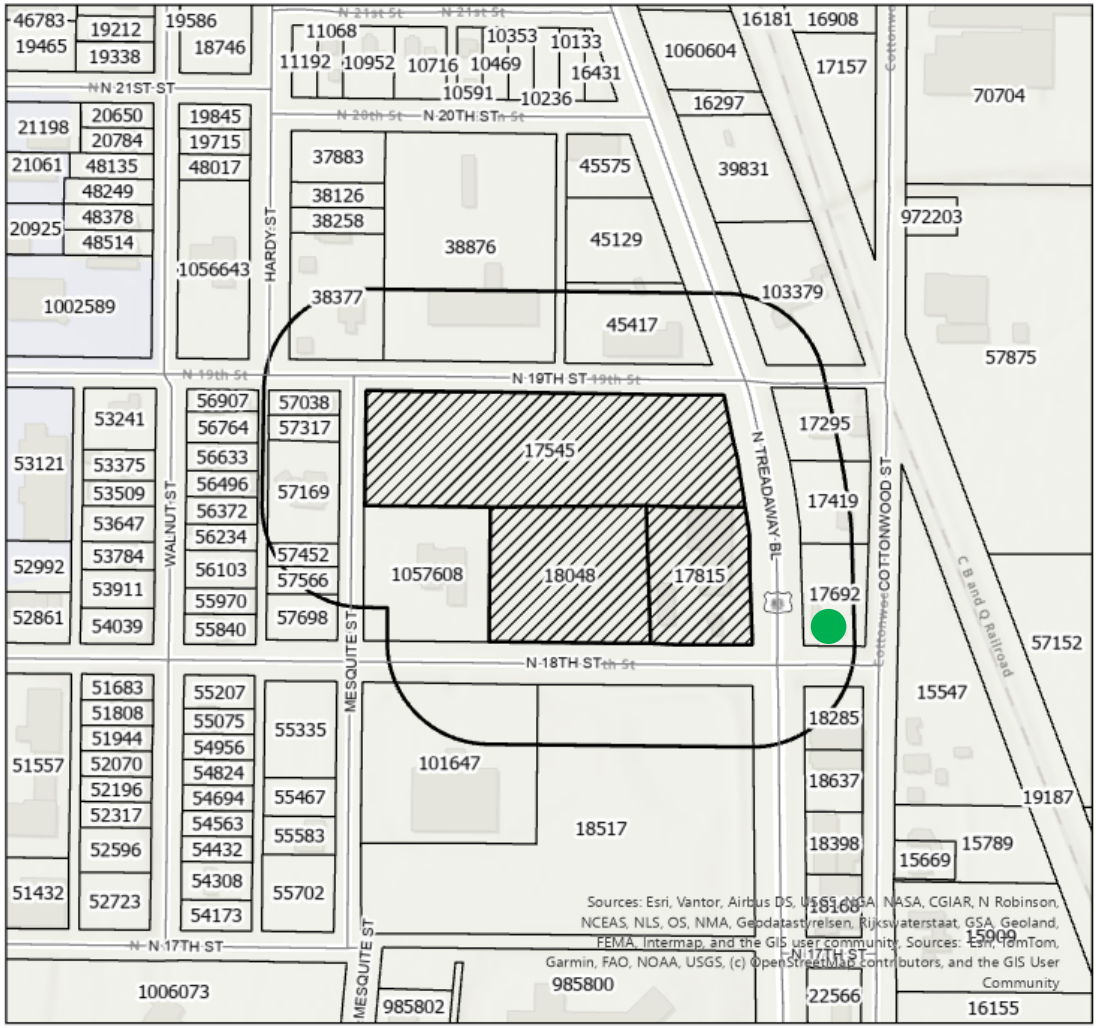
C	Antenna Tower - Commercial
P	Automobile Parking Lot or Structure - Commercial
P	Broadcast Studio
P	Passenger Ground Transportation Terminal
P	Pressure Control Station
P	Public Utility Facility

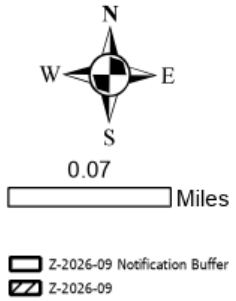
CITY OF ABILENE TEXAS

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





1 - 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.

Staff Recommendation: **Approval**

CITY OF ABILENE TEXAS

Questions?

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Emily Crawford, City Manager**
FROM: **Tim Littlejohn, Director of Planning & Development Services**

ITEM: **20. Ordinance (Final Reading): Receive a Report, Hold a Discussion and Public Hearing, and Take Action on Amending Ordinance 58-2022 and Establishing a New End Date for Tax Increment Reinvestment Zone (TIRZ) #3 District *(Tim Littlejohn)***

GENERAL INFORMATION
Amending Ordinance 58-2022 and establishing a new end of term date for TIRZ 3 district. Property owners have requested to abolish this district as the original plan will be delayed for several years.

FUNDING/FISCAL IMPACT
N/A

STAFF AND/OR BOARD RECOMMENDATION
TIRZ Board recommends approval of the amended termination date.

ATTACHMENTS:
1. Ordinance TIRZ 3 end date - c
2. 056-2026 - TIRZ #3 - TIRZ 3 termination date 030926
3. 058-2022 - Designating a Contiguous Geographic Area as a Reivenstment Zone known as Number Three
4. City Council Presentation TIRZ 3 (1)

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ABILENE TEXAS, AMENDING ORDINANCE NO. 58-2022 CONCERNING TAX INCREMENT REINVESTMENT ZONE THREE, CITY OF ABILENE TEXAS, ESTABLISHED PURSUANT TO CHAPTER 311 OF THE TEXAS TAX CODE, BY AMENDING SECTION 5 DURATION OF THE ZONE

WHEREAS, the City of Abilene, Texas (the "City"), pursuant to Chapter 311 of the Texas Tax Code, as amended (the "Act"), may designate a geographic area within the City as a tax increment reinvestment zone if the area satisfies the requirements of the Act; and

WHEREAS, on November 17, 2022, the City Council created the Tax Increment Reinvestment Zone Three by Ordinance No. 58-2002; and

WHEREAS, the duration of the Zone is December 31, 2042, or at an earlier time designated by a subsequent ordinance; and

WHEREAS, the City desires to amend Ordinance 58-2022 Section 5 to change the duration of the zone to end on April 9, 2026; and

WHEREAS, the City has received support from the Tax Reinvestment Zone Three Board to amend Section 5 to an earlier date; and

WHEREAS, no tax increment bonds have been issued by the Zone; and

WHEREAS, notice of the public hearing on the amendment to the Zone was published as required by law; and

WHEREAS, a public hearing was held on April 9, 2026, to allow interested persons to speak for or against the amendment to the Zone.

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

PART 1: That the City Council of the City of Abilene hereby amends Ordinance 58-2022, Section 5, Duration of the Zone, to read as follows:

"That the Zone shall take effect immediately upon the passage and approval of this Ordinance, consistent with Section 311.004(a)(3) of the Act, and termination of the Zone shall occur upon any of the following: (i) on **April 9, 2026**; (ii) at another time designated by subsequent ordinance; or (iii) at such time, subsequent to the issuance of tax increment bonds, if any, that all project costs, tax increment bonds, notes and other obligations of the Zone, and the interest thereon, have been paid in full, in accordance with Section 311.017 of the Act."

PART 2: That the City Council has received support of the amendment from the Tax Reinvestment Zone Three Board by a resolution of support.

PART 3: That the City Council adopts the above WHEREAS clauses as findings of fact.

PART 4: That all funds collected by the Zone, if any, be returned to the entities as required by law.

PASSED on First Reading the 26th Day of March, 2026.

ADOPTED on Second Reading the 9th day of April, 2026

ATTEST:

_____
Shawna Atkinson, City Secretary

_____
Weldon Hurt, Mayor

APPROVED:

_____
Stanley Smith, City Attorney

RESOLUTION NO. 056-2026

A RESOLUTION OF THE TAX INCREMENT REINVESTMENT ZONE NO. 3 BOARD OF DIRECTORS, CITY OF ABILENE, TEXAS, SUPPORTING THE AMENDED EXPIRATION DATE OF THE TIRZ 3 DISTRICT

WHEREAS, the governing body of the City of Abilene adopted Ordinance No. 14-2023 creating a Tax Increment Reinvestment Zone No. 3, establishing certain economic development incentives to encourage and promote private investment within the City of Abilene Tax Increment Reinvestment Zone No. 3; and

WHEREAS, the governing body of the City of Abilene is considering the termination of the termination of the district; and

WHEREAS, setting an expiration date of April 9th, 2026.

NOW THEREFORE BE IT RESOLVED BY THE TAX INCREMENT REINVESTMENT ZONE NO. 3 BOARD OF DIRECTORS, CITY OF ABILENE TEXAS:

PART 1: That the Board supports the City of Abilene's amendment of the expiration date.

PART 2: That the Board supports the Tax Increment Reinvestment Zone No. 3 funds and delegates funds to be distributed as regulated by law.

ADOPTED this 9th day of March, 2026.

ATTEST:

Robert W. Higgins
Robert "Stormy" Higgins, Vice Chairman

APPROVED:

Stanley Smith, City Attorney

ORDINANCE NO. 58-2022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, DESIGNATING A CONTIGUOUS GEOGRAPHIC AREA WITHIN THE CITY AS A REINVESTMENT ZONE PURSUANT TO CHAPTER 311 OF THE TEXAS TAX CODE, TO BE KNOWN AS REINVESTMENT ZONE NUMBER THREE, CITY OF ABILENE; DESCRIBING THE BOUNDARIES OF THE ZONE; CREATING A BOARD OF DIRECTORS FOR THE ZONE; ESTABLISHING A TAX INCREMENT FUND FOR THE ZONE; CONTAINING FINDINGS RELATED TO THE CREATION OF THE ZONE; PROVIDING A DATE FOR THE TERMINATION OF THE ZONE; PROVIDING THAT THE ZONE TAKE EFFECT IMMEDIATELY UPON PASSAGE OF THE ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Abilene, Texas (the "City"), pursuant to Chapter 311 of the Texas Tax Code, as amended (the "Act"), may designate a geographic area within the City as a tax increment reinvestment zone if the area satisfies the requirements of the Act; and

WHEREAS, the Act provides that the governing body of a municipality by ordinance may designate a contiguous geographic area that is in the corporate limits of the municipality to be a reinvestment zone if the governing body determines that development or redevelopment would not occur solely through private investment in the reasonably foreseeable future; and

WHEREAS, the City Council desires to promote the development of a certain contiguous geographic area in the City, which is more specifically described in ***Exhibits "A"*** and ***"B"*** of this Ordinance (the "Zone"), through the creation of a new reinvestment zone as authorized by and in accordance with the Tax Increment Financing Act, codified at Chapter 311 of the Texas Tax Code; and

WHEREAS, pursuant to and as required by the Act, the City has prepared a *Preliminary Reinvestment Zone Project Plan and Financing Plan for Reinvestment Zone Number Three, City of Abilene,* attached as ***Exhibit C*** (hereinafter referred to as the "Preliminary Project and Finance Plan") for a proposed tax increment reinvestment zone containing the real property within the Zone; and

WHEREAS, notice of the public hearing on the creation of the proposed zone was published in a newspaper having general circulation in the City on November 09, 2022, which date is before the seventh (7th) day before the public hearing held on November 17, 2022; and

WHEREAS, at the public hearing on November 17, 2022, interested persons were allowed to speak for or against the creation of the Zone, the boundaries of the Zone, and the concept of tax increment financing, and owners of property in the proposed Zone were given a reasonable opportunity to protest the inclusion of their property in the Zone; the public hearing was held in full accordance with Section 311.003(c) of the Act; and

WHEREAS, evidence was received and presented at the public hearing on November 17, 2022, and in favor of the creation of the Zone; and

WHEREAS, after all comments and evidence, both written and oral, were received by the City Council, the public hearing was closed on November 17, 2022; and

WHEREAS, the City has taken all actions required to create the Zone including, but not limited to, all actions required by the home-rule Charter of the City, the Act, the Texas Open Meetings Act (defined herein), and all other laws applicable to the creation of the Zone; and

WHEREAS, the percentage of the property in the proposed zone, excluding property that is public owned, that is used for residential purposes is less than thirty percent; and

WHEREAS, a Preliminary Project and Finance Plan has been prepared for the proposed reinvestment zone.

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

SECTION 1. RECITALS INCORPORATED.

The facts and recitations contained in the preamble of this Ordinance are hereby found and declared to be true and correct.

SECTION 2. FINDINGS.

That the City Council, after conducting the above described hearing and having heard the evidence and testimony presented at the hearing, has made the following findings and determined based on the evidence and testimony presented to it:

(a) That the public hearing on creation of the proposed reinvestment zone has been properly called, held, and conducted and that notice of such hearing has been published as required by law; and

(b) That the creation of the proposed reinvestment zone with boundaries as described and depicted in ***Exhibits "A"*** and ***"B"*** will result in benefits to the City, its residents and property owners, in general, and to the property, residents, and property owners in the reinvestment zone; and

(c) That the proposed reinvestment zone, as defined in ***Exhibits "A"*** and ***"B"***, meets the criteria for the creation of a reinvestment zone set forth in the Act in that:

1. It is a geographic area located wholly within the City limits of the City; and

2. That the City Council further finds and declares that the proposed zone meets the criteria and requirements of Section 311.005 of the Texas Tax Code because the

proposed zone is predominantly open and, because of obsolete platting, deterioration of structures or site improvements, or other factors, substantially impair or arrest the sound growth of the City or county.

(d) That 30 percent or less of the property in the proposed reinvestment zone, excluding property dedicated to public use, is currently used for residential purposes; and

(e) That the total appraised value of all taxable real property in the proposed reinvestment zone according to the most recent appraisal rolls of the City, together with the total appraised value of taxable real property in all other existing reinvestment zones within the City, according to the most recent appraisal rolls of the City, does not exceed 25 percent of the current total appraised value of taxable real property in the City and in the industrial districts created by the City, if any; and

(f) That the improvements in the proposed reinvestment zone will significantly enhance the value of all taxable real property in the proposed reinvestment zone and will be of general benefit to the City or county; and

(g) That the development or redevelopment of the property in the proposed reinvestment zone will not occur solely through private investment in the reasonable foreseeable future.

SECTION 3. DESIGNATION AND NAME OF THE ZONE.

Pursuant to the authority of, and in accordance with the requirements of the Act, the City Council hereby designates the area described and depicted in Exhibits "A" and "B" hereto as a tax increment reinvestment zone. The name assigned to the zone for identification is Reinvestment Zone Number Three, City of Abilene, Texas (hereinafter referred to as the "Zone").

SECTION 4. BOARD OF DIRECTORS.

That a board of directors for the Zone ("Board") is hereby created. The Board shall consist of seven (7) members appointed by the Mayor and confirmed by the City Council per Section 311.009 of the Texas Tax Code. Additionally, each taxing unit that levies taxes within the Zone and chooses to contribute all or part of the tax increment produced by the unit into the tax increment fund may appoint one member of the board. The number of directors on the Board of Directors shall be increased by one for each taxing unit that appoints a director to the board; provided, that the maximum number of directors shall not exceed fifteen (15).

The Board shall make recommendations to the City Council concerning the administration, management, and operation of the Zone. The Board shall prepare and adopt a project plan and a reinvestment zone financing plan for the Zone and submit such plans to the City Council for its approval. The Board shall perform all duties imposed upon it by Chapter 311 of the Texas Tax Code and all other applicable laws.

Notwithstanding anything to the contrary herein, the Board shall not be authorized to (i) issues bonds; (ii) impose taxes or fees; (iii) exercise the power of eminent domain, or (iv) give final approval to the Zone's project plan and financing plan.

SECTION 5. DURATION OF THE ZONE.

That the Zone shall take effect immediately upon the passage and approval of this Ordinance, consistent with Section 311.004(a)(3) of the Act, and termination of the Zone shall occur upon any of the following: (i) on December 31, 2042 (with the final year's tax increment to be collected by September 1, 2043); (ii) at an earlier time designated by subsequent ordinance; (iii) at such time, subsequent to the issuance of tax increment bonds, if any, that all project costs, tax increment bonds, notes and other obligations of the Zone, and the interest thereon, have been paid in full, in accordance with Section 311.017 of the Act.

SECTION 6. TAX INCREMENT BASE AND TAX INCREMENT.

That the tax increment base for the Zone, as defined by Section 311.012(c) of the Texas Tax Code, shall be the total appraised value of all real property in the Zone taxable by a taxing unit, determined as of January 1, 2022, which is the year in which the Zone was designated as a reinvestment zone.

The TIF Fund shall consist of (i) the percentage of the tax increment, as defined by Section 311.012(a) of the Texas Tax Code, that each taxing unit which levies real property taxes in the Zone, other than the City, has elected to dedicate to the TIF Fund under an agreement with the City authorized by Section 311.013(f) of the Texas Tax Code, and (ii) twenty-five percent (25%) of the City's tax increment generated by the City's tax rate, as defined by section 311.012(a) of the Texas Tax Code, subject to any binding agreement executed at any time by the City that pledges a portion of such tax increment or an amount of other legally available funds whose calculation is based on receipt of any portion of such tax increment.

SECTION 7. TAX INCREMENT FUND.

That there is hereby created and established a "Tax Increment Fund" for the Zone which may be divided into such subaccounts as may be authorized by subsequent ordinance, into which all tax increments of the City, as such increments are described in the final project plan and reinvestment zone financing plan and may include administration costs, less any of the amounts not required to be paid into the Tax Increment Fund pursuant to the Act, are to be deposited. The Tax Increment Fund and any subaccounts are to be maintained in an account at the affiliated depository bank of the City and shall be secured in the manner prescribed by law for funds of Texas cities. In addition, all revenues from (i) the sale of any obligations hereafter issued by the City and secured in whole or in part from the tax increments; (ii) the sale of any property acquired as part of a tax increment financing plan adopted by the Board; and (iii) other revenues dedicated to and used in the Zone shall be deposited into the TIF Fund. Prior to the termination of the Zone, money shall be disbursed from the Tax Increment Fund only to pay project

costs, as defined by the Texas Tax Code, for the Zone, to satisfy the claims of holders of tax increments bonds or notes issued for the Zone, or to pay obligations incurred pursuant to agreements entered into to implement the project plan and reinvestment zone financing plan and achieve their purpose pursuant to Section 311.010(b), Texas Tax Code. After the termination of the Zone, after all project costs and other obligations have been paid, any money remaining in the fund shall be disbursed back to the participating taxing units in proportion to each jurisdiction's share of the total tax increments collected, pursuant to Section 311.014(d).

SECTION 8. SEVERABILITY CLAUSE.

Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.

SECTION 9. OPEN MEETINGS.

It is hereby found, determined, and declared that sufficient written notice of the date, hour, place and subject of the meeting of the City Council at which this Ordinance was adopted was posted at a place convenient and readily accessible at all times to the general public at the City Hall of the City for the time required by law preceding its meeting, as required by Chapter 551 of the Texas Government Code, and that this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter hereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

SECTION 10. EFFECTIVE DATE.

This Ordinance shall take effect immediately upon its adoption and publication in accordance with and as provided by law and the City Charter.

PASSED AND APPROVED ON this 17th day of November 2022.

CITY OF ABILENE

Anthony Williams, Mayor

ATTEST:

Shawna Atkinson
City Secretary

APPROVED AS TO FORM:

Stanley Smith
City Attorney

APPROVED AS TO CONTENT:

Robert Hanna
City Manager

EXHIBIT A
BOUNDARY DESCRIPTION

Beginning at the northwest corner of Property ID 77146, continuing east along the northern boundary of Property ID 77146 to the point it meets Property ID 22450, thence

Continuing east along the northern boundary of Property ID 22450 to the point it meets the northwest corner of Property ID 25735 where it meets the southern right of way boundary of 10th Street, thence

East along the southern right of way boundary of 10th Street to the point it meets the western right of way boundary of Jake Roberts Freeway, thence

South along the western right of way boundary of Jake Roberts Freeway to the point it meets the northeast corner of Property ID 60604, thence

South along the eastern boundary of Property ID 60604 to the point it meets the northeast corner of Property ID 61268, thence

South along the eastern boundary of Property ID 61268 to the point it meets the northern right of way boundary of Interstate 20, thence

West along the northern right of way boundary of Interstate 20 to the point it meets the southeast corner of Property ID 60755, thence

North along the eastern boundary of Property ID 60755, continuing west along the northern boundary to the point it meets Property ID 10381, thence

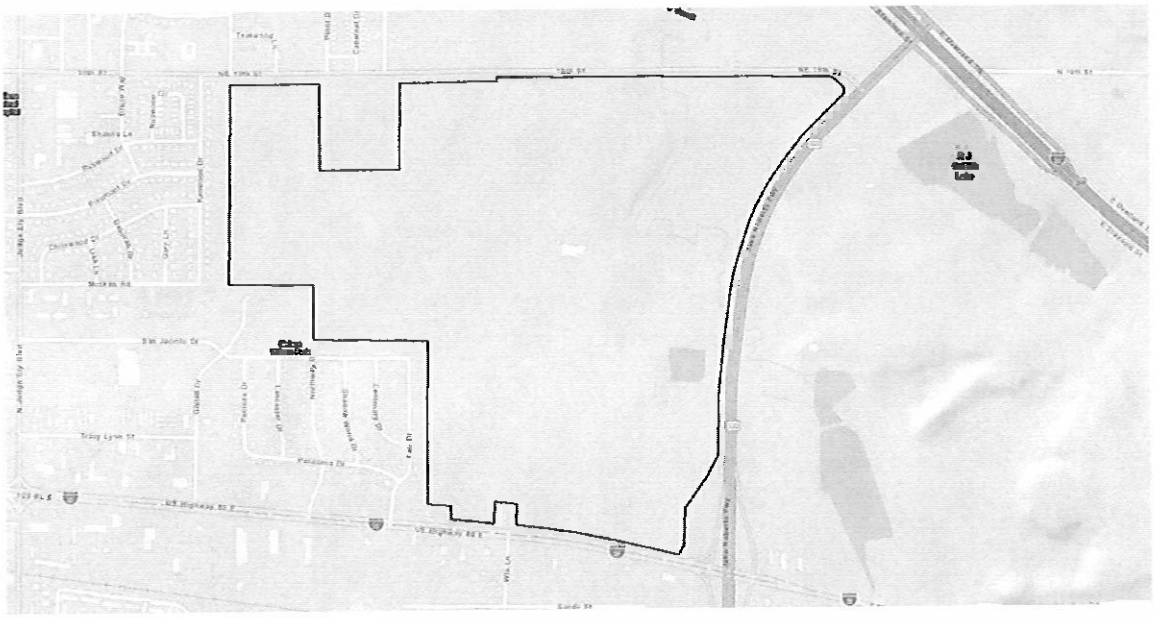
South along the eastern boundary of Property ID 10381, continuing west along the southern boundary to the point it meets the southeast corner of Property ID 10497, thence

West along the southern boundary of Property ID 10497, continuing north along the western boundary to the point it meets the southern boundary of Property ID 58751, thence

West along the southern boundary of Property ID 58751, continuing north along the western boundary to the point it meets the southern boundary of Property ID 77146, thence

West along the southern boundary of Property ID 77146, continuing north along the western boundary to the northwest corner of Property ID 77146, which is the point of beginning.

EXHIBIT B
BOUNDARY MAP



- TIRZ Boundary

EXHIBIT C

PRELIMINARY PROJECT PLAN AND FINANCE PLAN

Tax Increment Reinvestment Zone #3
City of Abilene, Texas

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- Terms and Conditions 24
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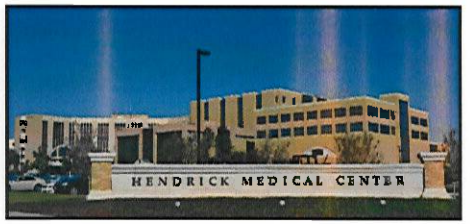
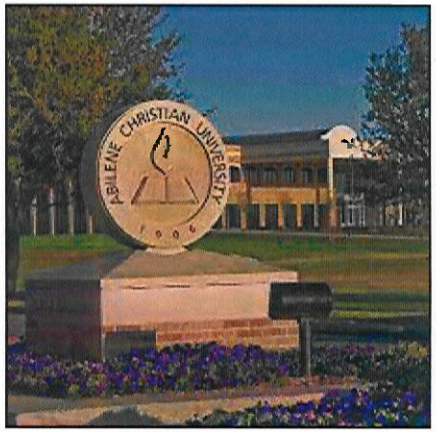
DISCLAIMER

Our conclusions and recommendations are based on current market conditions and the expected performance of the national, and/or local economy and real estate market. Given that economic conditions can change and real estate markets are cyclical, it is critical to monitor the economy and real estate market continuously, and to revisit key project assumptions periodically to ensure that they are still justified.

The future is difficult to predict, particularly given that the economy and housing markets can be cyclical, as well as subject to changing consumer and market psychology. There will usually be differences between projected and actual results because events and circumstances frequently do not occur as expected, and the differences may be material.

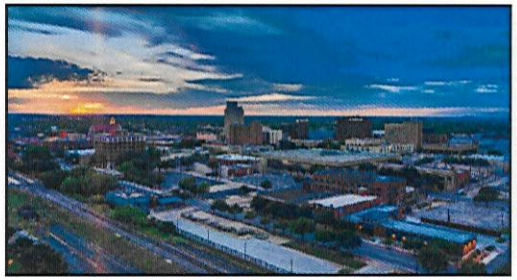


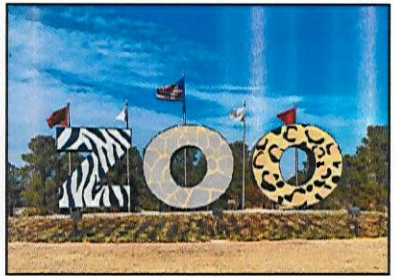


The City of Abilene, Texas serves as the county seat for Taylor County and is located approximately 180 miles west of the Dallas/Fort Worth Metroplex, near the geographic center of the state. Conveniently connected east-west by Interstate Highway 20, and north-south by U.S. highways 83, 84, and 277, Abilene is the center of a 22-county area commonly referred to as the Big Country.

Abilene functions as a regional center for distribution, commerce, industry, transportation, and education, providing an assortment of lodging, dining, cultural, and retail opportunities. Residents enjoy a thriving arts scene, unique museums, sporting events, parks, children's activities, hunting, fishing and more.

Supported by a regional workforce of over 140,000, ample space for expansion, and reliable and convenient infrastructure, Abilene is the obvious region of choice for big-time employers such as Dyess Air Force Base, Hendrick Health System, Abilene Christian University, and Blue Cross Blue Shield.



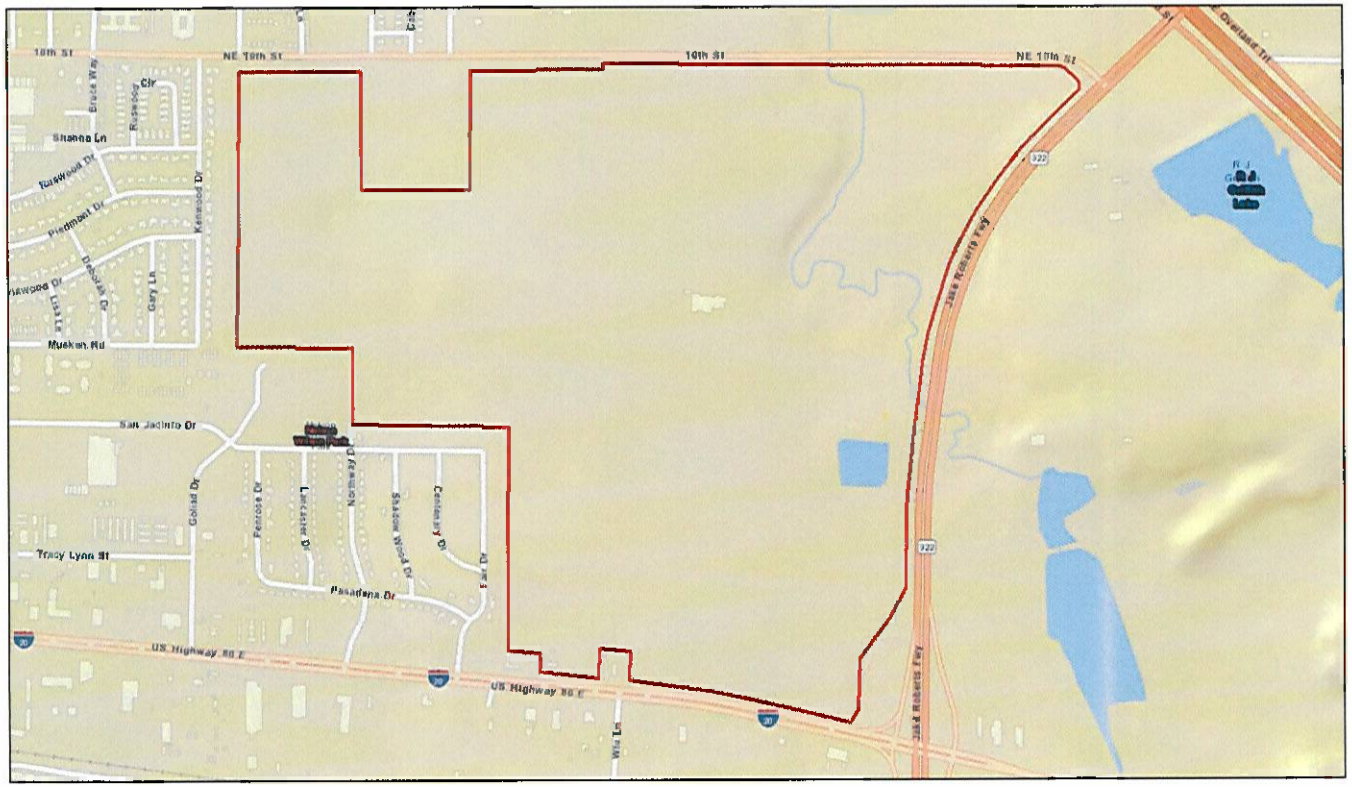


Introduction

Tax Increment Reinvestment Zone #3, City of Abilene

On November 17, 2022, the City Council of the City of Abilene, Texas (the "Council"), pursuant to Chapter 311 of the Texas Tax Code, will consider an ordinance to designate a contiguous geographic area within the City as a Reinvestment Zone Number Three, City of Abilene, Texas. The goal of Tax Increment Reinvestment Zone #3 (TIRZ #3) is to continue funding the construction of needed public infrastructure and to encourage private development that will yield additional tax revenue to all local taxing jurisdictions.

This preliminary project and financing plan outlines the funding of $13,588,164 in public improvements related to water, sanitary sewer, and storm water facilites, as well as street and intersection improvements, open space and park facilities, utilities and street lighting, and economic development grants. The TIRZ can fund these improvements through ad valorem participation of eligible taxing jurisdictions, including the City of Abilene. Without the implementation of the TIRZ, the specified property would continue to impair the sound growth of the municipality.



- TIRZ Boundary

TIRZ Boundary

Boundary Description

TIRZ #3 consists of approximately 420.77acres located wholly within the city limits of the City of Abilene. The legal description for the zone is described in detail below.

Legal Description TIRZ #3

Beginning at the northwest corner of Property ID 77146, continuing east along the northern boundary of Property ID 77146 to the point it meets Property ID 22450, thence

Continuing east along the northern boundary of Property ID 22450 to the point it meets the northwest corner of Property ID 25735 where it meets the southern right of way boundary of 10th Street, thence

East along the southern right of way boundary of 10th Street to the point it meets the western right of way boundary of Jake Roberts Freeway, thence

South along the western right of way boundary of Jake Roberts Freeway to the point it meets the northeast corner of Property ID 60604, thence

South along the eastern boundary of Property ID 60604 to the point it meets the northeast corner of Property ID 61268, thence

South along the eastern boundary of Property ID 61268 to the point it meets the northern right of way boundary of Interstate 20, thence

West along the northern right of way boundary of Interstate 20 to the point it meets the southeast corner of Property ID 60755, thence

North along the eastern boundary of Property ID 60755, continuing west along the northern boundary to the point it meets Property ID 10381, thence

South along the eastern boundary of Property ID 10381, continuing west along the southern boundary to the point it meets the southeast corner of Property ID 10497, thence

West along the southern boundary of Property ID 10497, continuing north along the western boundary to the point it meets the southern boundary of Property ID 58751, thence

West along the southern boundary of Property ID 58751, continuing north along the western boundary to the point it meets the southern boundary of Property ID 77146, thence

West along the southern boundary of Property ID 77146, continuing north along the western boundary to the northwest corner of Property ID 77146, which is the point of beginning.

Current Conditions

Land Use

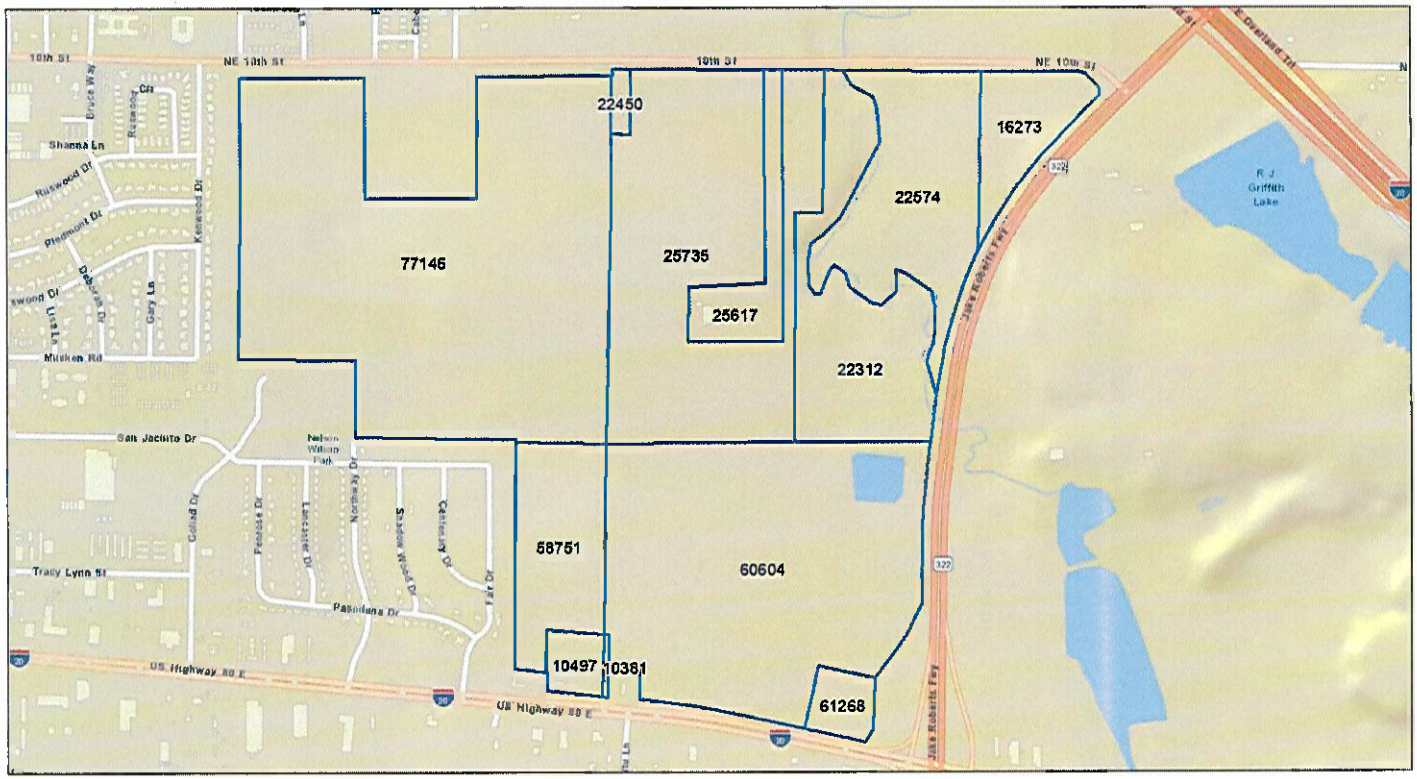
The land within the zone is vacant land that is well positioned for new development.

Method of Relocating Persons to be Displaced

It is not anticipated that any persons will be displaced or need to be relocated as result of the implementation of the TIRZ.

Current Ownership

There are currently twelve parcels within Tax Increment Reinvestment Zone #3, all of which are owned by Abilene Christian University. The 2022 estimated taxable base value of the property within the TIRZ is $1,736,565. For further details of parcels included within the TIRZ see **Appendix A.**



Current Conditions

Zoning

The zoning for the property within the TIRZ can be seen in the map below, with the majority if the land within the zone being currently zoned AO- Agricultural Open, shaded in green.

The property may need to be rezoned to accomodate any future development. It is not anticipated there will be any changes to the City of Abilene zoning ordinance, master plan, building codes, subdivision rules and regulations or other municipal ordinances as a result of the TIRZ.

Proposed Development

The land within the zone is well positioned for future development. In 2022, the conceptual site plan shown below was produced. The site plan shows a single family development with a total of 911 lots in a variety of sizes.

LOT COUNT:	
50' Lots:	86
55' Lots:	386
60' Lots:	48
70' Lots:	294
100' Lots:	77
130' Lots:	20
TOTAL LOTS:	**911**

ACU Trail Ridge - Overall Site Plan

SCALE: 1" = 300' - 0" AT 22" X 34"

DUNAWAY | PAGE 2

Proposed Development

Anticipated Development

The table to the right provides an overview of the potential development that DPED projects will occur during the life of the TIRZ based on the site plan on the previous page, along with estimated dates of when the development construction will begin and be completed. It is anticpated that development that occurs within the TIRZ could be financed in part by incremental real property tax generated within the TIRZ.

	Start	Final Delivery	Units	Taxable Value PSF/Unit	Incremental Value
PHASE ONE					
55' LOTS	2024	2026	86	$ 425,000	$ 36,550,000
60' LOTS	2024	2026	8	$ 510,000	$ 4,080,000
70' LOTS	2024	2026	72	$ 595,000	$ 42,840,000
100' LOTS	2024	2026	13	$ 680,000	$ 8,840,000
130' LOTS	2024	2026	1	$ 765,000	$ 765,000
			180		**$ 93,075,000**
PHASE TWO					
55' LOTS	2026	2028	86	$ 425,000	$ 36,550,000
60' LOTS	2026	2028	34	$ 510,000	$ 17,340,000
70' LOTS	2026	2028	0	$ 595,000	$ -
100' LOTS	2026	2028	0	$ 680,000	$ -
130' LOTS	2026	2028	0	$ 765,000	$ -
			120		**$ 53,890,000**
PHASE THREE					
55' LOTS	2028	2030	86	$ 425,000	$ 36,550,000
60' LOTS	2028	2030	52	$ 510,000	$ 26,520,000
70' LOTS	2028	2030	12	$ 595,000	$ 7,140,000
100' LOTS	2028	2030	3	$ 680,000	$ 2,040,000
130' LOTS	2028	2030	0	$ 765,000	$ -
			153		**$ 72,250,000**
PHASE FOUR					
55' LOTS	2030	2032	86	$ 425,000	$ 36,550,000
60' LOTS	2030	2032	52	$ 510,000	$ 26,520,000
70' LOTS	2030	2032	12	$ 595,000	$ 7,140,000
100' LOTS	2030	2032	3	$ 680,000	$ 2,040,000
130' LOTS	2030	2032	0	$ 765,000	$ -
			153		**$ 72,250,000**
PHASE FIVE					
55' LOTS	2032	2034	86	$ 425,000	$ 36,550,000
60' LOTS	2032	2034	52	$ 510,000	$ 26,520,000
70' LOTS	2032	2034	12	$ 595,000	$ 7,140,000
100' LOTS	2032	2034	3	$ 680,000	$ 2,040,000
130' LOTS	2032	2034	0	$ 765,000	$ -
			153		**$ 72,250,000**
PHASE SIX					
55' LOTS	2034	2036	86	$ 425,000	$ 36,550,000
60' LOTS	2034	2036	52	$ 510,000	$ 26,520,000
70' LOTS	2034	2036	11	$ 595,000	$ 6,545,000
100' LOTS	2034	2036	3	$ 680,000	$ 2,040,000
130' LOTS	2034	2036	0	$ 765,000	$ -
			152		**$ 71,655,000**
Total		**LOTS**	**911**		**$ 435,370,000**

Project Costs of the Zone

There are a number of improvements within Tax Increment Reinvestment Zone #3 that will be financed by in part by incremental real property tax generated within the TIRZ.

Proposed Project Costs			
Water Facilities and Improvements	$	3,397,041	25.0%
Sanitary Sewer Facilities and Improvements	$	3,397,041	25.0%
Storm Water Facilities and Improvements	$	3,397,041	25.0%
Street and Intersection Improvements	$	1,358,816	10.0%
Open Space, Park and Recreation Facilities and Improvements	$	679,408	5.0%
Utilities and Street Lighting	$	679,408	5.0%
Economic Development Grants	$	543,527	4.0%
Administrative Costs	$	135,882	1.0%
	$	13,588,164	100.0%

The categories listed in the table above outline various public improvements, and are meant to include all projects eligible under Chapter 311, Section 311.002 of the Texas Tax Code.

The costs illustrated in the table above are estimates and may be revised. Savings from one line item may be applied to a cost increase in another line item.

It is anticipated that the individual TIRZ project cost allocations will be evaluated on a case by case basis, consistent with the categories listed above, and brought forward to the TIRZ board and City Council for consideration.

Chapter 311 of the Texas Tax Code

Sec. 311.002.

(1) "Project costs" means the expenditures made or estimated to be made and monetary obligations incurred or estimated to be incurred by the municipality or county designating a reinvestment zone that are listed in the project plan as costs of public works, public improvements, programs, or other projects benefiting the zone, plus other costs incidental to those expenditures and obligations. "Project costs" include:

(A) capital costs, including the actual costs of the acquisition and construction of public works, public improvements, new buildings, structures, and fixtures; the actual costs of the acquisition, demolition, alteration, remodeling, repair, or reconstruction of existing buildings, structures, and fixtures; the actual costs of the remediation of conditions that contaminate public or private land or buildings; the actual costs of the preservation of the facade of a public or private building; the actual costs of the demolition of public or private buildings; and the actual costs of the acquisition of land and equipment and the clearing and grading of land;

(B) financing costs, including all interest paid to holders of evidences of indebtedness or other obligations issued to pay for project costs and any premium paid over the principal amount of the obligations because of the redemption of the obligations before maturity;

(C) real property assembly costs;

(D) professional service costs, including those incurred for architectural, planning, engineering, and legal advice and services;

(E) imputed administrative costs, including reasonable charges for the time spent by employees of the municipality or county in connection with the implementation of a project plan;

(F) relocation costs;

(G) organizational costs, including the costs of conducting environmental impact studies or other studies, the cost of publicizing the creation of the zone, and the cost of implementing the project plan for the zone;

(H) interest before and during construction and for one year after completion of construction, whether or not capitalized;

(I) the cost of operating the reinvestment zone and project facilities;

(J) the amount of any contributions made by the municipality or county from general revenue for the implementation of the project plan;

(K) the costs of school buildings, other educational buildings, other educational facilities, or other buildings owned by or on behalf of a school district, community college district, or other political subdivision of this state; and

(L) payments made at the discretion of the governing body of the municipality or county that the governing body finds necessary or convenient to the creation of the zone or to the implementation of the project plans for the zone.

Financial Feasibility Analysis

Method of Financing

To fund the public improvements outlined on the previous page, the City of Abilene will contribute 25% of the real property increment within the Zone.

Debt Service

It is not anticipated at this time that the TIRZ will incur any bonded indebtedness.

Economic Feasibility Study

A taxable value analysis was developed as part of the project and financing plan to determine the economic feasibility of the project. The study examined the expected tax revenue the TIRZ would receive based on the previously outlined developments. A summary overview of the anticipated development square footages, the anticipated sales per square foot and the anticipated taxable value per square foot can be found on the table below.

The following pages show the estimated captured appraised value of the zone during each year of its existence and the net benefits of the zone to each of the local taxing jurisdictions as well as the method of financing and debt service.

Utilizing the information outlined in this feasibility study, we have found that the TIRZ is economically feasible and will provide the City and other taxing jurisdictions with economic benefits that would not occur without its implementation.

Real Property Tax		Participation	
City of Abilene	0.76210000	25.0%	0.1905250
Taylor County	0.56750000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53890000		**0.19052500**

Personal Property Tax		Participation	
City of Abilene	0.76210000	0%	0.0000000
Taylor County	0.56750000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53890000		**0.00000000**

Sales Tax		Participation	
City of Abilene - Regular	0.0100000	0.00%	0.0000000
City of Abilene - Property Tax Relief	0.0050000	0.00%	0.0000000
ECOA (0.25%)	0.0050000	0.00%	0.0000000
	0.02000000		**0.00000000**

PHASE ONE : INPUT & OUTPUT

► *INPUT*

INFLATION RATE	2.00%

DISCOUNT RATE	6.00%

REAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	25.0%	0.1905250
Taylor County	0.56750000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53890000		0.1905250

PERSONAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	0%	0.0000000
Taylor County	0.56750000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53890000		0.0000000

City of Abilene - Regular	0.01000000	0%	0.0000000
City of Abilene - Property Tax Relief	0.00500000	0%	0.0000000
ECOA (0.25%)	0.00500000	0%	0.0000000
	0.02000000		0.0000000

PHASE ONE	Final Delivery	AREA SF/UNITS	REAL PROPERTY $ / SF	REAL PROPERTY TAX VALUE	BPP $ / SF	BPP TAX VALUE	SALES $ / SF	SALES TAX VALUE
55' LOTS	2026	86	$ 425,000	$ 36,550,000		$ -	$ -	$ -
60' LOTS	2026	8	$ 510,000	$ 4,080,000				
70' LOTS	2026	72	$ 595,000	$ 42,840,000				
100' LOTS	2026	13	$ 680,000	$ 8,840,000				
130' LOTS	2026	1	$ 765,000	$ 765,000				
	TOTAL	180		93,075,000		-		-

► *OUTPUT*

TOTAL TAX REVENUE		TOTAL		REAL PROPERTY		PERSONAL PROPERTY		SALES	
City of Abilene	30.0%	$ 14,202,354	=	$ 14,202,354	+	$ -	+	$ -
Taylor County	22.4%	$ 10,575,825	=	$ 10,575,825	+	$ -	+	$ -
Abilene ISD	47.6%	$ 22,536,291	=	$ 22,536,291	+	$ -	+	
	100.0%	47,314,470		$ 47,314,470		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

TOTAL PARTICIPATION		TOTAL		REAL PROPERTY		PERSONAL PROPERTY		SALES	
City of Abilene	100.0%	$ 3,550,589	=	$ 3,550,589	+	$ -	+	$ -
Taylor County	0.0%	$ -	=	$ -	+	$ -	+	$ -
Abilene ISD	0.0%	$ -	=	$ -	+	$ -	+	$ -
	100.0%	$ 3,550,589		$ 3,550,589		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

NET BENEFIT		TOTAL		REAL PROPERTY		PERSONAL PROPERTY		SALES	
City of Abilene	24.3%	$ 10,661,766	=	$ 10,661,766	+	$ -	+	$ -
Taylor County	24.2%	$ 10,575,825	=	$ 10,575,825	+	$ -	+	$ -
Abilene ISD	51.5%	$ 22,536,291	=	$ 22,536,291	+	$ -	+	$ -
	100.0%	$ 43,763,881		$ 43,763,881		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

	Calendar Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
TOTAL TAX REVENUE		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	
55' LOTS				26	57	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	
86		-	425,000	433,500	442,170	451,013	460,034	469,234	478,619	488,191	497,955	507,914	518,073	528,434	539,003	549,783	560,779	571,994	583,434	595,103	607,005	619,145	
TAXABLE VALUE					25,097,569	38,747,152	39,582,895	40,354,153	41,161,236	41,984,461	42,824,150	43,680,633	44,554,246	45,445,331	46,354,238	47,281,322	48,226,948	49,191,487	50,175,318	51,178,824	52,202,400	53,246,448	
60' LOTS				3	6	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
0			510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,546	609,497	621,687	634,121	646,803	659,739	672,934	686,393	700,121	714,123	728,406	742,974	
TAXABLE VALUE				1,373,228	2,801,589	4,329,729	4,416,323	4,504,650	4,594,743	4,686,638	4,780,370	4,875,978	4,973,497	5,072,967	5,174,427	5,277,915	5,383,473	5,491,143	5,600,966	5,712,985	5,827,245	5,943,790	
70' LOTS				24	48	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	
72			595,000	606,900	619,038	631,419	644,047	656,928	670,067	683,468	697,137	711,080	725,302	739,808	754,604	769,696	785,090	800,792	816,807	833,144	849,807	866,803	
TAXABLE VALUE				14,419,944	29,416,068	45,469,151	46,371,394	47,298,822	48,244,798	49,209,694	50,193,888	51,197,766	52,221,721	53,266,155	54,331,478	55,418,108	56,526,470	57,657,000	58,810,140	59,986,342	61,186,069	62,409,793	
100' LOTS				4	9	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	
13			680,000	693,600	707,472	721,621	736,054	750,775	765,790	781,106	796,728	812,663	828,916	845,495	862,404	879,653	897,246	915,190	933,494	952,164	971,207	990,632	
TAXABLE VALUE				2,575,544	6,070,110	9,301,079	9,488,700	9,760,074	9,955,276	10,154,381	10,357,468	10,564,618	10,775,911	10,991,429	11,211,257	11,435,483	11,664,192	11,897,476	12,135,426	12,378,134	12,625,687	12,878,211	
120' LOTS				1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
1			765,000	780,300	795,906	811,824	828,061	844,622	861,514	878,745	896,319	914,246	932,531	951,181	970,205	989,609	1,009,401	1,029,589	1,050,181	1,071,185	1,092,609	1,114,461	
TAXABLE VALUE				780,300	795,906	811,824	828,061	844,622	861,514	878,745	896,319	914,246	932,531	951,181	970,205	989,609	1,009,401	1,029,589	1,050,181	1,071,185	1,092,609	1,114,461	
SF (CUMMULATIVE UNITS)				60	118	180	180	180	180	180	180	180	180	180	180	180	180	180	180	180	180	180	
REAL PROPERTY	TOTAL TAXABLE VALUE	-	-	16,573,572	38,111,750	59,390,856	61,176,673	63,002,246	64,862,291	66,759,537	68,694,726	70,668,623	72,681,985	74,735,535	76,830,348	78,966,955	81,146,264	83,369,219	85,636,604	87,949,336	90,308,323	92,714,489	
City of Abilene		-	-	126,307	442,870	681,248	694,873	708,770	722,946	737,404	752,153	767,196	782,539	798,190	814,154	830,437	847,046	863,987	881,267	898,892	916,870	935,207	14,202,354
Taylor County		-	-	94,055	329,784	507,293	517,439	527,788	538,344	549,110	560,093	571,294	582,720	594,375	606,262	618,387	630,755	643,370	656,238	669,362	682,750	696,405	10,575,825
Abilene ISD		-	-	200,424	702,745	1,081,004	1,102,624	1,124,676	1,147,170	1,170,113	1,193,515	1,217,386	1,241,733	1,266,568	1,291,899	1,317,737	1,344,092	1,370,974	1,398,393	1,426,361	1,454,888	1,483,986	22,536,291
Total		-	-	420,786	1,475,399	2,269,544	2,314,935	2,361,234	2,408,459	2,456,628	2,505,760	2,555,876	2,606,993	2,659,133	2,712,316	2,766,562	2,821,893	2,878,331	2,935,898	2,994,616	3,054,508	3,115,598	47,314,470
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							
City of Abilene		-	-	126,307	442,870	681,248	694,873	708,770	722,946	737,404	752,153	767,196	782,539	798,190	814,154	830,437	847,046	863,987	881,267	898,892	916,870	935,207	14,202,354
Taylor County		-	-	94,055	329,784	507,293	517,439	527,788	538,344	549,110	560,093	571,294	582,720	594,375	606,262	618,387	630,755	643,370	656,238	669,362	682,750	696,405	10,575,825
Abilene ISD		-	-	200,424	702,745	1,081,004	1,102,624	1,124,676	1,147,170	1,170,113	1,193,515	1,217,386	1,241,733	1,266,568	1,291,899	1,317,737	1,344,092	1,370,974	1,398,393	1,426,361	1,454,888	1,483,986	22,536,291
Total		-	-	420,786	1,475,399	2,269,544	2,314,935	2,361,234	2,408,459	2,456,628	2,505,760	2,555,876	2,606,993	2,659,133	2,712,316	2,766,562	2,821,893	2,878,331	2,935,898	2,994,616	3,054,508	3,115,598	47,314,470
PARTICIPATION																							
REAL PROPERTY	Taxable Value	-	-	16,573,572	38,111,750	59,390,856	61,176,673	63,002,246	64,862,291	66,759,537	68,694,726	70,668,623	72,681,985	74,735,535	76,830,348	78,966,955	81,146,264	83,369,219	85,636,604	87,949,336	90,308,323	92,714,489	
City of Abilene		-	-	31,577	110,717	170,312	173,718	177,193	180,736	184,351	188,038	191,799	195,635	199,548	203,539	207,609	211,761	215,997	220,317	224,723	229,217	233,802	3,550,589
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	31,577	110,717	170,312	173,718	177,193	180,736	184,351	188,038	191,799	195,635	199,548	203,539	207,609	211,761	215,997	220,317	224,723	229,217	233,802	3,550,589
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							GROSS
City of Abilene		-	-	31,577	110,717	170,312	173,718	177,193	180,736	184,351	188,038	191,799	195,635	199,548	203,539	207,609	211,761	215,997	220,317	224,723	229,217	233,802	3,550,589
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	31,577	110,717	170,312	173,718	177,193	180,736	184,351	188,038	191,799	195,635	199,548	203,539	207,609	211,761	215,997	220,317	224,723	229,217	233,802	3,550,589
TOTAL TAX REVENUE - PARTICIPATION = NET BENEFIT																							
SUMMARY																							GROSS
City of Abilene		-	-	94,730	332,152	510,936	521,155	531,578	542,209	553,053	564,114	575,397	586,904	598,643	610,616	622,828	635,284	647,990	660,950	674,169	687,652	701,405	10,651,766
Taylor County		-	-	94,055	329,784	507,293	517,439	527,788	538,344	549,110	560,093	571,294	582,720	594,375	606,262	618,387	630,755	643,370	656,238	669,362	682,750	696,405	10,575,825
Abilene ISD		-	-	200,424	702,745	1,081,004	1,102,624	1,124,676	1,147,170	1,170,113	1,193,515	1,217,386	1,241,733	1,266,568	1,291,899	1,317,737	1,344,092	1,370,974	1,398,393	1,426,361	1,454,888	1,483,986	22,536,291
Total		-	-	389,210	1,364,682	2,099,233	2,141,217	2,184,042	2,227,722	2,272,277	2,317,722	2,364,077	2,411,356	2,459,586	2,508,777	2,558,953	2,610,132	2,662,334	2,715,581	2,769,893	2,825,291	2,881,796	43,763,881

PHASE TWO : INPUT & OUTPUT

▶ *INPUT*

INFLATION RATE	2.00%

DISCOUNT RATE	6.00%

REAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	25.0%	0.1905250
Taylor County	0.59760000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53900000		0.1905250

PERSONAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	0%	0.0000000
Taylor County	0.59760000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53900000		0.0000000

City of Abilene - Regular	0.01000000	0%	0.0000000
City of Abilene - Property Tax Relief	0.00500000	0%	0.0000000
ECOA (0.25%)	0.00500000	0%	0.0000000
	0.02000000		0.0000000

PHASE TWO	Final Delivery	AREA SF/UNITS	REAL PROPERTY $ / SF	REAL PROPERTY TAX VALUE	PPP $ / SF	PPP TAX VALUE	SALES $ / SF	SALES TAX VALUE
55' LOTS	2029	86	$ 425,000	$ 36,550,000		$ -	$ -	$ -
60' LOTS	2028	34	$ 510,000	$ 17,340,000				
70' LOTS	2028	-	$ 595,000	$ -				
100' LOTS	2028	-	$ 680,000	$ -				
130' LOTS	2028	-	$ 765,000	$ -				
	TOTAL	120		53,890,000		-		-

▶ *OUTPUT*

TOTAL TAX REVENUE		TOTAL		REAL PROPERTY		PERSONAL		SALES
City of Abilene	30.0%	$ 8,278,776	=	$ 8,278,776	+	$ -	+	$ -
Taylor County	22.4%	$ 6,164,815	=	$ 6,164,815	+	$ -	+	$ -
Abilene ISD	47.6%	$ 13,136,759	=	$ 13,136,759	+	$ -	+	
	100.0%	$ 27,580,351		$ 27,580,351		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

TOTAL PARTICIPATION		TOTAL		REAL PROPERTY		PERSONAL		SALES
City of Abilene	100.0%	$ 2,069,694	=	$ 2,069,694	+	$ -	+	$ -
Taylor County	0.0%	$ -	=	$ -	+	$ -	+	$ -
Abilene ISD	0.0%	$ -	=	$ -	+	$ -	+	$ -
	100.0%	$ 2,069,694		$ 2,069,694		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

NET BENEFIT		TOTAL		REAL PROPERTY		PERSONAL		SALES
City of Abilene	24.3%	$ 6,209,082	=	$ 6,209,082	+	$ -	+	$ -
Taylor County	24.2%	$ 6,164,815	=	$ 6,164,815	+	$ -	+	$ -
Abilene ISD	51.5%	$ 13,136,759	=	$ 13,136,759	+	$ -	+	$ -
	100.0%	$ 26,510,657		$ 26,510,657		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

	Calendar Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
TOTAL TAX REVENUE		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	
65' LOTS						28	57	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	
86		-	425,000	433,500	442,170	451,013	460,034	469,234	478,619	488,191	497,955	507,914	518,073	528,434	539,003	549,783	560,778	571,994	583,434	595,103	607,005	619,145	
TAXABLE VALUE				-	-	12,790,760	26,111,511	40,354,153	41,161,236	41,984,461	42,824,150	43,680,633	44,554,246	45,445,331	46,354,238	47,281,322	48,226,949	49,191,488	50,175,318	51,178,824	52,202,400	53,246,448	
65' LOTS						11	22	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	
34			510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,546	609,497	621,687	634,121	646,803	659,739	672,934	686,393	700,121	714,123	728,406	742,974	
TAXABLE VALUE				-	-	5,072,444	12,387,787	19,144,761	19,527,656	19,918,209	20,316,574	20,722,906	21,137,365	21,560,111	21,991,313	22,431,139	22,879,762	23,337,357	23,804,104	24,280,186	24,765,790	25,261,106	
70' LOTS						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0			595,000	606,900	619,038	631,419	644,047	656,928	670,067	683,468	697,137	711,080	725,302	739,808	754,604	769,696	785,090	800,792	816,807	833,144	849,807	866,803	
TAXABLE VALUE				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100' LOTS						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0			680,000	693,600	707,472	721,621	736,054	750,775	765,790	781,106	796,728	812,663	828,916	845,495	862,404	879,653	897,246	915,190	933,494	952,164	971,207	990,632	
TAXABLE VALUE				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
130' LOTS						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0			765,000	780,300	795,906	811,824	828,061	844,622	861,514	878,745	896,319	914,246	932,531	951,181	970,205	989,609	1,009,401	1,029,589	1,050,181	1,071,185	1,092,608	1,114,461	
TAXABLE VALUE				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SF (CUMMULATIVE UNITS)						40	79	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	
REAL PROPERTY	**TOTAL TAXABLE VALUE**	-	-	-	-	18,872,205	38,499,298	59,498,914	60,688,893	61,902,671	63,140,724	64,403,539	65,691,609	67,005,441	68,345,550	69,712,461	71,106,711	72,528,845	73,979,422	75,459,010	76,968,190	78,507,554	
City of Abilene		-	-	-	-	143,826	293,403	453,441	462,510	471,760	481,195	490,819	500,636	510,648	520,861	531,279	541,904	552,742	563,797	575,073	586,575	598,306	6,276,776
Taylor County		-	-	-	-	107,100	218,484	337,656	344,409	351,298	358,324	365,490	372,800	380,256	387,861	395,618	403,531	411,601	419,833	428,230	436,794	445,530	6,164,815
Abilene ISD		-	-	-	-	226,222	465,572	719,520	733,911	748,589	763,561	778,832	794,409	810,297	826,503	843,033	859,893	877,091	894,633	912,526	930,776	949,392	13,136,759
Total		-	-	-	-	479,148	977,459	1,510,618	1,540,830	1,571,647	1,603,080	1,635,141	1,667,844	1,701,201	1,735,225	1,769,930	1,805,328	1,841,435	1,878,264	1,915,829	1,954,145	1,993,228	27,580,351
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							
City of Abilene		-	-	-	-	143,826	293,403	453,441	462,510	471,760	481,195	490,819	500,636	510,648	520,861	531,279	541,904	552,742	563,797	575,073	586,575	598,306	6,276,776
Taylor County		-	-	-	-	107,100	218,484	337,656	344,409	351,298	358,324	365,490	372,800	380,256	387,861	395,618	403,531	411,601	419,833	428,230	436,794	445,530	6,164,815
Abilene ISD		-	-	-	-	226,222	465,572	719,520	733,911	748,589	763,561	778,832	794,409	810,297	826,503	843,033	859,893	877,091	894,633	912,526	930,776	949,392	13,136,759
Total		-	-	-	-	479,148	977,459	1,510,618	1,540,830	1,571,647	1,603,080	1,635,141	1,667,844	1,701,201	1,735,225	1,769,930	1,805,328	1,841,435	1,878,264	1,915,829	1,954,145	1,993,228	27,580,351
PARTICIPATION																							
REAL PROPERTY	Taxable Value	-	-	-	-	18,872,205	38,499,298	59,498,914	60,688,893	61,902,671	63,140,724	64,403,539	65,691,609	67,005,441	68,345,550	69,712,461	71,106,711	72,528,845	73,979,422	75,459,010	76,968,190	78,507,554	
City of Abilene		-	-	-	-	35,956	73,351	113,360	115,628	117,940	120,299	122,705	125,159	127,662	130,215	132,820	135,476	138,186	140,949	143,768	146,644	149,577	2,069,694
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	35,956	73,351	113,360	115,628	117,940	120,299	122,705	125,159	127,662	130,215	132,820	135,476	138,186	140,949	143,768	146,644	149,577	2,069,694
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							GROSS
City of Abilene		-	-	-	-	35,956	73,351	113,360	115,628	117,940	120,299	122,705	125,159	127,662	130,215	132,820	135,476	138,186	140,949	143,768	146,644	149,577	2,069,694
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	35,956	73,351	113,360	115,628	117,940	120,299	122,705	125,159	127,662	130,215	132,820	135,476	138,186	140,949	143,768	146,644	149,577	2,069,694
TOTAL TAX REVENUE - PARTICIPATION = NET BENEFIT																							
SUMMARY																							GROSS
City of Abilene		-	-	-	-	107,869	220,052	340,081	346,883	353,820	360,897	368,115	375,477	382,986	390,646	398,459	406,428	414,557	422,848	431,305	439,931	448,730	6,206,982
Taylor County		-	-	-	-	107,100	218,484	337,656	344,409	351,298	358,324	365,490	372,800	380,256	387,861	395,618	403,531	411,601	419,833	428,230	436,794	445,530	6,164,815
Abilene ISD		-	-	-	-	226,222	465,572	719,520	733,911	748,589	763,561	778,832	794,409	810,297	826,503	843,033	859,893	877,091	894,633	912,526	930,776	949,392	13,136,759
Total		-	-	-	-	443,190	904,108	1,397,258	1,425,203	1,453,707	1,482,781	1,512,437	1,542,686	1,573,539	1,605,010	1,637,110	1,669,852	1,703,249	1,737,314	1,772,061	1,807,502	1,843,652	25,510,657

Financial Feasibility Analysis

► ***INPUT***

INFLATION RATE	2.00%

DISCOUNT RATE	6.00%

REAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	25.0%	0.1905250
Taylor County	0.56750000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53890000		0.1905250

PERSONAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	0%	0.0000000
Taylor County	0.56750000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53890000		0.0000000

City of Abilene - Regular	0.01000000	0%	0.0000000
City of Abilene - Property Tax Relief	0.00600000	0%	0.0000000
ECOA (0.28%)	0.00800000	0%	0.0000000
	0.02000000		0.0000000

PHASE THREE	Final Delivery	AREA BF/UNITS	REAL PROPERTY $ / SF	REAL PROPERTY TAX VALUE	BPP $ / SF	BPP TAX VALUE	SALES $ / SF	SALES TAX VALUE
55' LOTS	2038	66	$ 425,000	$ 36,550,000		$ -	$ -	$ -
60' LOTS	2038	52	$ 510,000	$ 26,520,000				
70' LOTS	2038	12	$ 595,000	$ 7,140,000				
100' LOTS	2038	3	$ 680,000	$ 2,040,000				
130' LOTS	2038	-	$ 765,000	$ -				
	TOTAL	153		72,250,000		-		-

► ***OUTPUT***

TOTAL TAX REVENUE		TOTAL		REAL PROPERTY		PERSONAL		SALES
City of Abilene	30.0%	$ 9,894,978	=	$ 9,894,978	+	$ -	+	$ -
Taylor County	22.4%	$ 7,368,324	=	$ 7,368,324	+	$ -	+	$ -
Abilene ISD	47.6%	$ 15,701,347	=	$ 15,701,347	+	$ -	+	
	100.0%	32,964,648		$ 32,964,648		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

TOTAL PARTICIPATION		TOTAL		REAL PROPERTY		PERSONAL		SALES
City of Abilene	100.0%	$ 2,473,744	=	$ 2,473,744	+	$ -	+	$ -
Taylor County	0.0%	$ -	=	$ -	+	$ -	+	$ -
Abilene ISD	0.0%	$ -	=	$ -	+	$ -	+	$ -
	100.0%	$ 2,473,744		$ 2,473,744		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

NET BENEFIT		TOTAL		REAL PROPERTY		PERSONAL		SALES
City of Abilene	24.3%	$ 7,421,233	=	$ 7,421,233	+	$ -	+	$ -
Taylor County	24.2%	$ 7,368,324	=	$ 7,368,324	+	$ -	+	$ -
Abilene ISD	51.5%	$ 15,701,347	=	$ 15,701,347	+	$ -	+	$ -
	100.0%	$ 30,490,904		$ 30,490,904		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

Financial Feasibility Analysis

	Calendar Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
TOTAL TAX REVENUE																							
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	
55' LOTS								28	57	86	86	86	86	86	86	86	86	86	86	86	86	86	
86		-	426,000	433,500	442,170	451,013	460,034	469,234	478,619	488,191	497,955	507,914	518,073	528,434	539,003	549,783	560,778	571,994	583,434	595,103	607,005	619,145	
TAXABLE VALUE				-	-	-	-	13,316,871	27,166,416	41,984,461	42,824,150	43,680,633	44,554,246	45,445,331	46,354,238	47,281,322	48,226,949	49,191,488	50,175,318	51,178,824	52,202,400	53,246,448	
60' LOTS								17	34	52	52	52	52	52	52	52	52	52	52	52	52	52	
52			510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,546	609,497	621,687	634,121	646,803	659,739	672,934	686,393	700,121	714,123	728,406	742,974	
TAXABLE VALUE				-	-	-	-	9,663,474	19,717,446	30,063,144	31,072,407	31,693,855	32,327,732	32,974,287	33,633,772	34,306,448	34,992,577	35,692,428	36,406,277	37,134,402	37,877,090	38,634,632	
70' LOTS								4	8	12	12	12	12	12	12	12	12	12	12	12	12	12	
12			595,000	606,900	619,038	631,419	644,047	656,928	670,067	683,468	697,137	711,080	725,302	739,808	754,604	769,696	785,090	800,792	816,807	833,144	849,807	866,803	
TAXABLE VALUE				-	-	-	-	2,631,435	5,366,926	8,201,818	8,365,846	8,532,981	8,703,320	8,877,003	9,055,248	9,236,351	9,421,078	9,609,500	9,801,690	9,997,724	10,197,678	10,401,632	
100' LOTS								1	2	3	3	3	3	3	3	3	3	3	3	3	3	3	
3			680,000	693,600	707,472	721,621	736,054	750,775	765,790	781,106	796,728	812,663	828,916	845,495	862,404	879,653	897,246	915,190	933,494	952,164	971,207	990,632	
TAXABLE VALUE				-	-	-	-	749,267	1,516,265	2,343,319	2,390,185	2,437,989	2,486,749	2,536,484	2,587,213	2,638,958	2,691,737	2,745,571	2,800,483	2,856,492	2,913,622	2,971,895	
130' LOTS								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0			765,000	780,300	795,906	811,824	828,061	844,622	861,514	878,745	896,319	914,246	932,531	951,181	970,205	989,609	1,009,401	1,029,589	1,050,181	1,071,185	1,092,608	1,114,461	
TAXABLE VALUE				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SF (CUMMULATIVE UNITS)				-	-	-	-	59	101	153	153	153	153	153	153	153	153	153	153	153	153	153	
REAL PROPERTY	*TOTAL TAXABLE VALUE*	-	-	-	-	-	-	26,324,047	53,701,055	82,992,539	84,652,300	86,345,436	88,072,347	89,833,794	91,630,470	93,463,079	95,332,341	97,238,987	99,183,767	101,167,443	103,190,791	105,254,607	
City of Abilene		-	-	-	-	-	-	200,518	409,256	632,466	645,135	658,039	671,199	684,623	698,316	712,282	726,528	741,058	755,879	770,997	786,417	802,145	9,894,978
Taylor County		-	-	-	-	-	-	149,389	304,753	470,963	480,402	490,010	499,811	509,807	520,003	530,403	541,011	551,831	562,868	574,125	585,608	597,320	7,368,324
Abilene ISD		-	-	-	-	-	-	316,337	649,407	1,003,629	1,023,701	1,044,175	1,065,059	1,086,360	1,108,087	1,130,249	1,152,854	1,175,911	1,199,429	1,223,418	1,247,886	1,272,844	15,701,347
Total		-	-	-	-	-	-	666,241	1,363,416	2,107,058	2,149,240	2,192,224	2,236,069	2,280,790	2,326,406	2,372,934	2,420,393	2,468,801	2,518,177	2,568,540	2,619,911	2,672,309	32,964,648
PERSONAL PROPERTY	*Taxable Value*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	*Taxable Value*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							
City of Abilene		-	-	-	-	-	-	200,518	409,256	632,466	645,135	658,039	671,199	684,623	698,316	712,282	726,528	741,058	755,879	770,997	786,417	802,145	9,894,978
Taylor County		-	-	-	-	-	-	149,389	304,753	470,963	480,402	490,010	499,811	509,807	520,003	530,403	541,011	551,831	562,868	574,125	585,608	597,320	7,368,324
Abilene ISD		-	-	-	-	-	-	316,337	649,407	1,003,629	1,023,701	1,044,175	1,065,059	1,086,360	1,108,087	1,130,249	1,152,854	1,175,911	1,199,429	1,223,418	1,247,886	1,272,844	15,701,347
Total		-	-	-	-	-	-	666,241	1,363,416	2,107,058	2,149,240	2,192,224	2,236,069	2,280,790	2,326,406	2,372,934	2,420,393	2,468,801	2,518,177	2,568,540	2,619,911	2,672,309	32,964,648
PARTICIPATION																							
REAL PROPERTY	*Taxable Value*	-	-	-	-	-	-	26,324,047	53,701,055	82,992,539	84,652,300	86,345,436	88,072,347	89,833,794	91,630,470	93,463,079	95,332,341	97,238,987	99,183,767	101,167,443	103,190,791	105,254,607	
City of Abilene		-	-	-	-	-	-	50,154	102,314	158,122	161,284	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,473,744
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	50,154	102,314	158,122	161,284	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,473,744
PERSONAL PROPERTY	*Taxable Value*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	*Taxable Value*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							GROSS
City of Abilene		-	-	-	-	-	-	50,154	102,314	158,122	161,284	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,473,744
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	50,154	102,314	158,122	161,284	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,473,744
TOTAL TAX REVENUE - PARTICIPATION = NET BENEFIT																							
SUMMARY																							GROSS
City of Abilene		-	-	-	-	-	-	150,362	306,942	474,345	483,852	493,529	503,400	513,466	523,737	534,212	544,896	555,794	565,910	576,248	589,813	601,609	7,421,233
Taylor County		-	-	-	-	-	-	149,389	304,753	470,963	480,402	490,010	499,811	509,807	520,003	530,403	541,011	551,831	562,868	574,125	585,608	597,320	7,368,324
Abilene ISD		-	-	-	-	-	-	316,337	649,407	1,003,629	1,023,701	1,044,175	1,065,059	1,086,360	1,108,087	1,130,249	1,152,854	1,175,911	1,199,429	1,223,418	1,247,886	1,272,844	15,701,347
Total		-	-	-	-	-	-	616,187	1,261,102	1,948,936	1,987,955	2,027,715	2,068,269	2,109,634	2,151,827	2,194,864	2,238,761	2,283,536	2,328,207	2,373,791	2,423,307	2,471,773	30,490,904

PHASE FOUR : INPUT & OUTPUT

▶ ***INPUT***

INFLATION RATE	2.00%

DISCOUNT RATE	6.00%

REAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.70210000	26.0%	0.1905260
Taylor County	0.56760000	0%	0.0000000
Abilene ISD	1.26930000	0%	0.0000000
	2.53900000		0.1905260

PERSONAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.70210000	0%	0.0000000
Taylor County	0.56760000	0%	0.0000000
Abilene ISD	1.26930000	0%	0.0000000
	2.53900000		0.0000000

City of Abilene - Regular	0.01000000	0%	0.0000000
City of Abilene - Property Tax Relief	0.00500000	0%	0.0000000
ECOA (0.25%)	0.00500000	0%	0.0000000
	0.02000000		0.0000000

PHASE FOUR

	Final Delivery	AREA SF/UNITS	REAL PROPERTY $ / SF	REAL PROPERTY TAX VALUE	BPP $ / SF	BPP TAX VALUE	SALES $ / SF	SALES TAX VALUE
55' LOTS	2032	66	$ 425,000	$ 28,050,000		$ -	$ -	$ -
60' LOTS	2032	52	$ 510,000	$ 26,520,000				
70' LOTS	2032	12	$ 595,000	$ 7,140,000				
100' LOTS	2032	3	$ 680,000	$ 2,040,000				
130' LOTS	2032	-	$ 765,000	$ -				
	TOTAL	153		73,250,000		-		-

▶ ***OUTPUT***

TOTAL TAX REVENUE		TOTAL		REAL PROPERTY		PERSONAL		SALES
City of Abilene	30.0%	$ 8,841,994	=	$ 8,841,994	+	$ -	+	$ -
Taylor County	22.4%	$ 6,435,286	=	$ 6,435,286	+	$ -	+	$ -
Abilene ISD	47.6%	$ 13,713,113	=	$ 13,713,113	+	$ -	+	
	100.0%	28,790,394		$ 28,790,394		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

TOTAL PARTICIPATION		TOTAL		REAL PROPERTY		PERSONAL		SALES
City of Abilene	100.0%	$ 2,160,499	=	$ 2,160,499	+	$ -	+	$ -
Taylor County	0.0%	$ -	=	$ -	+	$ -	+	$ -
Abilene ISD	0.0%	$ -	=	$ -	+	$ -	+	$ -
	100.0%	$ 2,160,499		$ 2,160,499		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

NET BENEFIT		TOTAL		REAL PROPERTY		PERSONAL		SALES
City of Abilene	24.3%	$ 6,481,496	=	$ 6,481,496	+	$ -	+	$ -
Taylor County	24.2%	$ 6,435,286	=	$ 6,435,286	+	$ -	+	$ -
Abilene ISD	51.5%	$ 13,713,113	=	$ 13,713,113	+	$ -	+	$ -
	100.0%	$ 26,629,896		$ 26,629,896		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

Financial Feasibility Analysis

	Calendar Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
TOTAL TAX REVENUE		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	
55' LOTS										28	57	86	86	86	86	86	86	86	86	86	86	86	
55		-	425,000	433,500	442,170	451,013	460,034	469,234	478,619	488,191	497,955	507,914	518,073	528,434	539,003	549,783	560,778	571,994	583,434	595,103	607,005	619,145	
TAXABLE VALUE		-	-	-	-	-	-	-	-	13,954,872	28,363,939	43,800,633	44,584,246	45,445,391	46,354,236	47,321,322	48,226,849	49,191,486	50,175,316	51,178,824	52,202,400	53,246,448	
60' LOTS										17	34	52	52	52	52	52	52	52	52	52	52	52	
52			510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,546	609,497	621,687	634,121	646,803	659,739	672,934	686,393	700,121	714,123	728,406	742,974	
TAXABLE VALUE		-	-	-	-	-	-	-	-	10,052,837	20,597,756	31,693,855	32,327,732	32,974,287	33,633,772	34,306,448	34,992,577	35,692,429	36,406,277	37,134,402	37,877,090	38,634,632	
70' LOTS										4	8	12	12	12	12	12	12	12	12	12	12	12	
12			595,000	606,900	619,038	631,419	644,047	656,928	670,067	683,468	697,137	711,080	725,302	739,808	754,604	769,696	785,090	800,792	816,807	833,144	849,807	866,803	
TAXABLE VALUE		-	-	-	-	-	-	-	-	2,706,693	5,521,326	8,532,961	8,703,620	8,877,693	9,055,246	9,236,351	9,421,078	9,609,500	9,801,690	9,997,724	10,197,678	10,401,632	
100' LOTS										1	2	3	3	3	3	3	3	3	3	3	3	3	
3			680,000	693,600	707,472	721,621	736,054	750,775	765,790	781,106	796,728	812,663	828,916	845,495	862,404	879,653	897,246	915,190	933,494	952,164	971,207	990,632	
TAXABLE VALUE		-	-	-	-	-	-	-	-	773,205	1,577,522	2,437,989	2,486,749	2,536,484	2,587,213	2,638,958	2,691,737	2,745,571	2,800,483	2,856,492	2,913,622	2,971,895	
130' LOTS										-	-	-	-	-	-	-	-	-	-	-	-	-	
0			765,000	780,300	795,906	811,824	828,061	844,622	861,514	878,745	896,319	914,246	932,531	951,181	970,205	989,609	1,009,401	1,029,589	1,050,181	1,071,185	1,092,608	1,114,461	
TAXABLE VALUE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SF (CUMMULATIVE UNITS)										50	101	153	153	153	153	153	153	153	153	153	153	153	
REAL PROPERTY	TOTAL TAXABLE VALUE	-	-	-	-	-	-	-	-	27,387,536	55,870,572	86,345,438	88,072,347	89,833,794	91,630,470	93,463,079	95,332,341	97,238,987	99,183,767	101,167,443	103,190,791	105,254,607	
City of Abilene		-	-	-	-	-	-	-	-	208,720	425,760	658,039	671,199	684,623	698,316	712,282	726,528	741,058	755,879	770,997	786,417	802,145	8,641,994
Taylor County		-	-	-	-	-	-	-	-	165,424	317,066	490,010	499,811	509,807	520,003	530,403	541,011	551,831	562,868	574,125	585,608	597,320	6,436,286
Abilene ISD		-	-	-	-	-	-	-	-	331,197	675,643	1,044,175	1,065,059	1,086,360	1,108,087	1,130,249	1,152,854	1,175,911	1,199,429	1,223,418	1,247,886	1,272,844	13,713,113
Total		-	-	-	-	-	-	-	-	695,342	1,418,468	2,192,224	2,236,069	2,280,790	2,326,406	2,372,934	2,420,393	2,468,801	2,518,177	2,568,540	2,619,911	2,672,309	28,790,394
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							
City of Abilene		-	-	-	-	-	-	-	-	208,720	425,760	658,039	671,199	684,623	698,316	712,282	726,528	741,058	755,879	770,997	786,417	802,145	8,641,994
Taylor County		-	-	-	-	-	-	-	-	165,424	317,066	490,010	499,811	509,807	520,003	530,403	541,011	551,831	562,868	574,125	585,608	597,320	6,436,286
Abilene ISD		-	-	-	-	-	-	-	-	331,197	675,643	1,044,175	1,065,059	1,086,360	1,108,087	1,130,249	1,152,854	1,175,911	1,199,429	1,223,418	1,247,886	1,272,844	13,713,113
Total		-	-	-	-	-	-	-	-	695,342	1,418,468	2,192,224	2,236,069	2,280,790	2,326,406	2,372,934	2,420,393	2,468,801	2,518,177	2,568,540	2,619,911	2,672,309	28,790,394
PARTICIPATION																							
REAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	27,387,536	55,870,572	86,345,438	88,072,347	89,833,794	91,630,470	93,463,079	95,332,341	97,238,987	99,183,767	101,167,443	103,190,791	105,254,607	
City of Abilene		-	-	-	-	-	-	-	-	82,160	106,447	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,160,499
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	82,160	106,447	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,160,499
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							GROSS
City of Abilene		-	-	-	-	-	-	-	-	82,160	106,447	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,160,499
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	82,160	106,447	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,160,499
TOTAL TAX REVENUE - PARTICIPATION = NET BENEFIT																							
SUMMARY																							GROSS
City of Abilene		-	-	-	-	-	-	-	-	126,560	319,342	493,529	503,400	513,468	523,737	534,212	544,896	555,794	566,910	578,248	589,813	601,609	6,481,496
Taylor County		-	-	-	-	-	-	-	-	165,424	317,066	490,010	499,811	509,807	520,003	530,403	541,011	551,831	562,868	574,125	585,608	597,320	6,436,286
Abilene ISD		-	-	-	-	-	-	-	-	331,197	675,643	1,044,175	1,065,059	1,086,360	1,108,087	1,130,249	1,152,854	1,175,911	1,199,429	1,223,418	1,247,886	1,272,844	13,713,113
Total		-	-	-	-	-	-	-	-	643,182	1,312,051	2,027,715	2,068,269	2,109,634	2,151,827	2,194,864	2,238,761	2,283,535	2,329,207	2,375,791	2,423,307	2,471,773	26,629,896

PHASE FIVE : INPUT & OUTPUT

▶ *INPUT*

INFLATION RATE	2.00%

DISCOUNT RATE	6.00%

REAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	25.0%	0.1906250
Taylor County	0.59750000	0%	0.0000000
Abilene ISD	1.29930000	0%	0.0000000
	2.53890000		0.1906250

PERSONAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	0%	0.0000000
Taylor County	0.59750000	0%	0.0000000
Abilene ISD	1.29930000	0%	0.0000000
	2.53890000		0.0000000

City of Abilene - Regular	0.01000000	0%	0.0000000
City of Abilene - Property Tax Relief	0.00500000	0%	0.0000000
EDDA (0.25%)	0.00500000	0%	0.0000000
	0.02000000		0.0000000

PHASE FIVE

	Final Delivery	ARRA SF/UNITS	REAL PROPERTY $ / SF	REAL PROPERTY TAX VALUE	BPP $ / SF	BPP TAX VALUE	SALES $ / SF	SALES TAX VALUE
55' LOTS	2034	66	$ 425,000	$ 28,550,000		$ -	$ -	$ -
60' LOTS	2034	62	$ 510,000	$ 26,520,000				
70' LOTS	2034	12	$ 595,000	$ 7,140,000				
100' LOTS	2034	3	$ 680,000	$ 2,040,000				
130' LOTS	2034	-	$ 765,000	$ -				
	TOTAL	163		72,250,000		-		-

▶ *OUTPUT*

TOTAL TAX REVENUE		TOTAL		REAL PROPERTY		PERSONAL PROPERTY		SALES
City of Abilene	30.0%	$ 7,338,391	=	$ 7,338,391	+	$ -	+	$ -
Taylor County	22.4%	$ 5,464,554	=	$ 5,464,554	+	$ -	+	$ -
Abilene ISD	47.6%	$ 11,644,556	=	$ 11,644,556	+	$ -	+	
	100.0%	$ 24,447,500		$ 24,447,500		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

TOTAL PARTICIPATION		TOTAL		REAL PROPERTY		PERSONAL PROPERTY		SALES
City of Abilene	100.0%	$ 1,834,688	=	$ 1,834,688	+	$ -	+	$ -
Taylor County	0.0%	$ -	=	$ -	+	$ -	+	$ -
Abilene ISD	0.0%	$ -	=	$ -	+	$ -	+	$ -
	100.0%	$ 1,834,688		$ 1,834,688		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

NET BENEFIT		TOTAL		REAL PROPERTY		PERSONAL PROPERTY		SALES
City of Abilene	24.3%	$ 5,503,793	=	$ 5,503,793	+	$ -	+	$ -
Taylor County	24.2%	$ 5,464,554	=	$ 5,464,554	+	$ -	+	$ -
Abilene ISD	51.5%	$ 11,644,556	=	$ 11,644,556	+	$ -	+	$ -
	100.0%	$ 22,612,903		$ 22,612,903		$ -		$ -
		100.0%		100.0%		0.0%		0.0%

	Calendar Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
TOTAL TAX REVENUE																							
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	
55' LOTS												28	57	86	86	86	86	86	86	86	86	86	
60		-	425,000	433,500	442,170	451,013	460,034	469,234	478,619	488,191	497,955	507,914	518,073	528,434	539,003	549,783	560,779	571,994	583,434	595,103	607,005	619,145	
TAXABLE VALUE			-	-	-	-	-	-	-	-	-	14,414,500	29,405,902	45,445,231	46,354,336	47,281,222	48,226,846	49,191,463	50,175,318	51,178,824	52,202,400	53,246,448		
60' LOTS												17	34	52	52	52	52	52	52	52	52	52	
52			510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,546	609,497	621,687	634,121	646,803	659,739	672,934	686,393	700,121	714,123	728,406	742,974	
TAXABLE VALUE			-	-	-	-	-	-	-	-	-	10,455,972	21,336,303	32,974,287	33,633,772	34,306,448	34,992,577	35,692,428	36,406,277	37,134,402	37,877,090	38,634,632		
70' LOTS												4	8	12	12	12	12	12	12	12	12	12	
12			595,000	606,900	619,038	631,419	644,047	656,928	670,067	683,468	697,137	711,080	725,302	739,808	754,604	769,696	785,090	800,792	816,807	833,144	849,807	866,803	
TAXABLE VALUE			-	-	-	-	-	-	-	-	-	2,815,877	5,744,389	8,877,693	9,055,246	9,236,351	9,421,078	9,609,500	9,801,690	9,997,724	10,197,678	10,401,632		
100' LOTS												1	2	3	3	3	3	3	3	3	3	3	
3			850,000	867,000	767,472	721,821	736,054	750,775	765,790	781,106	796,728	812,663	828,916	845,495	862,404	879,653	897,246	915,190	933,494	952,164	971,207	990,632	
TAXABLE VALUE			-	-	-	-	-	-	-	-	-	804,636	1,641,364	2,535,404	2,587,213	2,638,958	2,691,737	2,745,571	2,800,483	2,856,492	2,913,622	2,971,895		
130' LOTS												-	-	-	-	-	-	-	-	-	-	-	
0			765,000	780,300	795,906	811,824	828,061	844,622	861,514	878,745	896,319	914,246	932,531	951,181	970,205	989,609	1,009,401	1,029,589	1,050,181	1,071,185	1,092,608	1,114,461	
TAXABLE VALUE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SF (CUMMULATIVE UNITS)												60	101	153	153	153	153	153	153	153	153	153	
REAL PROPERTY	TOTAL TAXABLE VALUE	-	-	-	-	-	-	-	-	-	-	28,493,995	58,127,749	89,932,794	91,630,470	93,463,079	95,332,341	97,238,987	99,183,767	101,167,443	103,190,791	105,254,607	
City of Abilene		-	-	-	-	-	-	-	-	-	-	217,153	442,992	684,823	698,316	712,282	726,528	741,058	755,879	770,997	786,417	802,145	7,338,391
Taylor County		-	-	-	-	-	-	-	-	-	-	161,703	329,575	509,607	520,003	530,403	541,011	551,831	562,868	574,125	585,608	597,320	5,464,554
Abilene ISD		-	-	-	-	-	-	-	-	-	-	344,578	702,939	1,086,360	1,108,087	1,130,249	1,152,854	1,175,911	1,199,429	1,223,418	1,247,886	1,272,844	11,644,556
Total		-	-	-	-	-	-	-	-	-	-	723,434	1,475,505	2,280,790	2,326,406	2,372,934	2,420,393	2,468,801	2,518,177	2,568,540	2,619,911	2,672,309	24,447,500
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							
City of Abilene		-	-	-	-	-	-	-	-	-	-	217,153	442,992	684,823	698,316	712,282	726,528	741,058	755,879	770,997	786,417	802,145	7,338,391
Taylor County		-	-	-	-	-	-	-	-	-	-	161,703	329,575	509,607	520,003	530,403	541,011	551,831	562,868	574,125	585,608	597,320	5,464,554
Abilene ISD		-	-	-	-	-	-	-	-	-	-	344,578	702,939	1,086,360	1,108,087	1,130,249	1,152,854	1,175,911	1,199,429	1,223,418	1,247,886	1,272,844	11,644,556
Total		-	-	-	-	-	-	-	-	-	-	723,434	1,475,505	2,280,790	2,326,406	2,372,934	2,420,393	2,468,801	2,518,177	2,568,540	2,619,911	2,672,309	24,447,500
PARTICIPATION																							
REAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	28,493,995	58,127,749	89,932,794	91,630,470	93,463,079	95,332,341	97,238,987	99,183,767	101,167,443	103,190,791	105,254,607	
City of Abilene		-	-	-	-	-	-	-	-	-	-	54,288	110,748	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	1,834,598
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	54,288	110,748	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	1,834,598
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							GROSS
City of Abilene		-	-	-	-	-	-	-	-	-	-	54,288	110,748	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	1,834,598
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	54,288	110,748	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	1,834,598
TOTAL TAX REVENUE - PARTICIPATION = NET BENEFIT																							
SUMMARY																							GROSS
City of Abilene		-	-	-	-	-	-	-	-	-	-	162,865	332,244	513,668	523,737	534,212	544,896	555,794	566,910	578,248	589,813	601,609	5,503,793
Taylor County		-	-	-	-	-	-	-	-	-	-	161,703	329,575	509,607	520,003	530,403	541,011	551,831	562,868	574,125	585,608	597,320	5,464,554
Abilene ISD		-	-	-	-	-	-	-	-	-	-	344,578	702,939	1,086,360	1,108,087	1,130,249	1,152,854	1,175,911	1,199,429	1,223,418	1,247,886	1,272,844	11,644,556
Total		-	-	-	-	-	-	-	-	-	-	669,146	1,364,758	2,109,634	2,151,827	2,194,864	2,238,761	2,283,536	2,329,207	2,375,791	2,423,307	2,471,773	22,612,903

PHASE SIX : INPUT & OUTPUT

▶ ***INPUT***

INFLATION RATE	2.00%

DISCOUNT RATE	6.00%

REAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	25.0%	0.1906250
Taylor County	0.56750000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53890000		0.1906250

PERSONAL PROPERTY TAX		PARTICIPATION	
City of Abilene	0.76210000	0%	0.0000000
Taylor County	0.56750000	0%	0.0000000
Abilene ISD	1.20930000	0%	0.0000000
	2.53890000		0.0000000

City of Abilene - Regular	0.01000000	0%	0.0000000
City of Abilene - Property Tax Relief	0.00500000	0%	0.0000000
ECOA (0.25%)	0.00500000	0%	0.0000000
	0.02000000		0.0000000

PHASE SIX	Final Delivery	AREA SF/UNITS	REAL PROPERTY $ / SF	REAL PROPERTY TAX VALUE	BPP $ / SF	BPP TAX VALUE	SALES $ / SF	SALES TAX VALUE
55' LOTS	2035	80	$ 425,000	$ 36,550,000		$ -	$ -	$ -
60' LOTS	2035	82	$ 310,000	$ 26,520,000				
70' LOTS	2035	11	$ 595,000	$ 6,545,000				
100' LOTS	2036	3	$ 680,000	$ 2,040,000				
130' LOTS	2036	-	$ 700,000	$ -				
	TOTAL	182		71,655,000		-		-

▶ ***OUTPUT***

TOTAL TAX REVENUE		TOTAL		REAL PROPERTY		PERSONAL PROPERTY		SALES	
City of Abilene	*30.0%*	$ 5,932,867	=	$ 5,932,867	+	$ -	+	$	-
Taylor County	*22.4%*	$ 4,417,919	=	$ 4,417,919	+	$ -	+	$	-
Abilene ISD	*47.6%*	$ 9,414,255	=	$ 9,414,255	+	$ -	+		
	100.0%	19,765,031		$ 19,765,031		$ -		$	-
		100.0%		*100.0%*		*0.0%*		*0.0%*	

TOTAL PARTICIPATION		TOTAL		REAL PROPERTY		PERSONAL PROPERTY		SALES	
City of Abilene	*100.0%*	$ 1,483,214	=	$ 1,483,214	+	$ -	+	$	-
Taylor County	*0.0%*	$ -	=	$ -	+	$ -	+	$	-
Abilene ISD	*0.0%*	$ -	=	$ -	+	$ -	+	$	-
	100.0%	$ 1,483,214		$ 1,483,214		$ -		$	-
		100.0%		*100.0%*		*0.0%*		*0.0%*	

NET BENEFIT		TOTAL		REAL PROPERTY		PERSONAL PROPERTY		SALES	
City of Abilene	*24.5%*	$ 4,449,643	=	$ 4,449,643	+	$ -	+	$	-
Taylor County	*24.2%*	$ 4,417,919	=	$ 4,417,919	+	$ -	+	$	-
Abilene ISD	*51.5%*	$ 9,414,255	=	$ 9,414,255	+	$ -	+	$	-
	100.0%	$ 18,281,817		$ 18,281,817		$ -		$	-
		100.0%		*100.0%*		*0.0%*		*0.0%*	

Financial Feasibility Analysis

	Calendar Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
TOTAL TAX REVENUE																							
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	
55' LOTS														28	57	85	85	85	85	85	85	85	
85		-	425,000	433,500	442,170	451,013	460,034	469,234	478,619	488,191	497,955	507,914	518,073	528,434	539,003	549,783	560,779	571,994	583,434	595,103	607,005	619,145	
TAXABLE VALUE		-	-	-	-	-	-	-	-	-	-	-	-	14,995,959	30,593,787	47,251,322	48,226,849	49,191,486	50,175,316	51,178,824	52,202,400	53,246,448	
60' LOTS														17	34	52	52	52	52	52	52	52	
52			510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,546	609,497	621,687	634,121	646,803	659,739	672,934	686,393	700,121	714,123	728,406	742,974	
TAXABLE VALUE		-	-	-	-	-	-	-	-	-	-	-	-	10,881,516	22,196,290	34,308,448	34,992,577	35,692,428	36,406,277	37,134,402	37,877,090	38,634,632	
70' LOTS														4	7	11	11	11	11	11	11	11	
11			595,000	606,900	619,038	631,419	644,047	656,928	670,067	683,468	697,137	711,080	725,302	739,808	754,604	769,696	785,090	800,792	816,807	833,144	849,807	866,803	
TAXABLE VALUE		-	-	-	-	-	-	-	-	-	-	-	-	2,886,592	5,478,424	8,466,555	8,635,989	8,808,708	8,984,882	9,164,580	9,347,872	9,534,829	
100' LOTS														1	2	3	3	3	3	3	3	3	
3			620,000	632,400	797,472	721,621	736,054	750,775	765,790	781,106	796,728	812,663	828,916	845,495	862,404	879,653	897,246	915,190	933,494	952,164	971,207	990,632	
TAXABLE VALUE		-	-	-	-	-	-	-	-	-	-	-	-	837,040	1,797,861	2,829,850	2,891,737	2,746,571	2,800,463	2,856,492	2,913,622	2,971,895	
130' LOTS														-	-	-	-	-	-	-	-	-	
0			755,000	769,300	796,986	811,924	829,091	844,622	861,514	878,745	896,319	914,246	932,531	951,181	970,205	989,609	1,009,401	1,029,589	1,050,181	1,071,185	1,092,608	1,114,461	
TAXABLE VALUE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SF (CUMMULATIVE UNITS)														50	100	152	152	152	152	152	152	152	
REAL PROPERTY	TOTAL TAXABLE VALUE	-	-	-	-	-	-	-	-	-	-	-	-	29,401,015	59,978,071	92,693,383	94,547,251	96,439,198	98,366,960	100,334,299	102,340,985	104,387,805	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	224,065	457,093	706,416	720,545	734,955	749,655	764,648	779,941	795,539	5,932,857
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	168,651	340,378	526,036	536,555	547,287	558,232	569,397	580,785	592,401	4,417,919
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	355,746	725,316	1,120,941	1,143,360	1,166,227	1,189,552	1,213,343	1,237,610	1,262,362	9,414,255
Total		-	-	-	-	-	-	-	-	-	-	-	-	746,462	1,522,783	2,353,392	2,400,460	2,448,469	2,497,439	2,547,388	2,598,335	2,650,302	19,765,031
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	224,065	457,093	706,416	720,545	734,955	749,655	764,648	779,941	795,539	5,932,857
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	168,651	340,378	526,036	536,555	547,287	558,232	569,397	580,785	592,401	4,417,919
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	355,746	725,316	1,120,941	1,143,360	1,166,227	1,189,552	1,213,343	1,237,610	1,262,362	9,414,255
Total		-	-	-	-	-	-	-	-	-	-	-	-	746,462	1,522,783	2,353,392	2,400,460	2,448,469	2,497,439	2,547,388	2,598,335	2,650,302	19,765,031
PARTICIPATION																							
REAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	29,401,015	59,978,071	92,693,383	94,547,251	96,439,198	98,368,960	100,334,299	102,340,985	104,387,805	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	56,016	114,273	176,604	180,136	183,739	187,414	191,162	194,985	198,885	1,483,214
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	56,016	114,273	176,604	180,136	183,739	187,414	191,162	194,985	198,885	1,483,214
PERSONAL PROPERTY	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX	Taxable Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUMMARY																							GROSS
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	56,016	114,273	176,604	180,136	183,739	187,414	191,162	194,985	198,885	1,483,214
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	56,016	114,273	176,604	180,136	183,739	187,414	191,162	194,985	198,885	1,483,214
TOTAL TAX REVENUE - PARTICIPATION = NET BENEFIT																							
SUMMARY																							GROSS
City of Abilene		-	-	-	-	-	-	-	-	-	-	-	-	168,049	342,820	529,812	540,408	551,217	562,241	573,486	584,955	596,655	4,449,643
Taylor County		-	-	-	-	-	-	-	-	-	-	-	-	168,651	340,378	526,036	536,555	547,287	558,232	569,397	580,785	592,401	4,417,919
Abilene ISD		-	-	-	-	-	-	-	-	-	-	-	-	355,746	725,316	1,120,941	1,143,360	1,166,227	1,189,552	1,213,343	1,237,610	1,262,362	9,414,255
Total		-	-	-	-	-	-	-	-	-	-	-	-	690,446	1,408,513	2,176,789	2,220,324	2,264,730	2,310,025	2,356,226	2,403,350	2,451,417	18,281,817

Financial Feasibility Analysis - Proposed TIRZ Revenue

ESTIMATE OF GENERAL IMPACT OF PROPOSED ZONE PROPERTY VALUES AND TAX REVENUES

TAXABLE BASE YEAR GROWTH 2.00%
DISCOUNT RATE 8.00%

REAL PROPERTY TAX			
City of Abilene	0.7021000	25.0%	0.1905250
Taylor County	0.3539000	0%	0.0000000
Abilene ISD	1.2050000	9%	0.1005250
	2.2610000		0.1905250

BUSINESS PERSONAL PROPERTY TAX			
City of Abilene	0.7021000	0%	0.0000000
Taylor County	0.3539000	0%	0.0000000
Abilene ISD	1.2050000	0%	0.0000000
	2.2610000		0.0000000

SALES TAX			
	0.0100000	0.00%	0.0000000 City of Abilene - Regular
	0.0050000	0.00%	0.0000000 City of Abilene - Property Tax Relief
	0.0150000	0.00%	0.0000000 EDC (0.25%)

TAX YEAR	BASE YEAR 2022	1 2023	2 2024	3 2025	4 2026	5 2027	6 2028	7 2029	8 2030	9 2031	10 2032	11 2033	12 2034	13 2035	14 2036	15 2037	16 2038	17 2039	18 2040	19 2041	20 2042	TOTALS	
BASE YEAR																							
City of Abilene	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565		
Taylor County	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565		
Abilene ISD	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565	1,736,565		
TAXABLE VALUE																							
City of Abilene	1,736,565	1,771,296	1,806,722	1,842,857	1,879,714	1,917,308	1,955,654	1,994,767	2,034,663	2,075,356	2,116,863	2,159,200	2,202,384	2,246,432	2,291,361	2,337,188	2,383,932	2,431,610	2,480,242	2,529,847	2,580,444		
Taylor County	1,736,565	1,771,296	1,806,722	1,842,857	1,879,714	1,917,308	1,955,654	1,994,767	2,034,663	2,075,356	2,116,863	2,159,200	2,202,384	2,246,432	2,291,361	2,337,188	2,383,932	2,431,610	2,480,242	2,529,847	2,580,444		
Abilene ISD	1,736,565	1,771,296	1,806,722	1,842,857	1,879,714	1,917,308	1,955,654	1,994,767	2,034,663	2,075,356	2,116,863	2,159,200	2,202,384	2,246,432	2,291,361	2,337,188	2,383,932	2,431,610	2,480,242	2,529,847	2,580,444		
TAXABLE VALUE INCREMENT																							
City of Abilene		34,731	70,157	106,292	143,149	180,743	219,089	258,202	298,098	338,791	380,298	422,635	465,819	509,867	554,796	600,623	647,367	695,045	743,677	793,282	843,879		
Taylor County		34,731	70,157	106,292	143,149	180,743	219,089	258,202	298,098	338,791	380,298	422,635	465,819	509,867	554,796	600,623	647,367	695,045	743,677	793,282	843,879		
Abilene ISD		34,731	70,157	106,292	143,149	180,743	219,089	258,202	298,098	338,791	380,298	422,635	465,819	509,867	554,796	600,623	647,367	695,045	743,677	793,282	843,879		
REVENUE A																							
TAXABLE VALUE GROWTH																							
City of Abilene		66	134	203	275	346	417	492	568	646	725	806	888	971	1,057	1,144	1,233	1,324	1,417	1,511	1,608	15,626	City of Abilene
Taylor County		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Taylor County
Abilene ISD		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Abilene ISD
		66	134	203	275	346	417	492	568	646	725	806	888	971	1,057	1,144	1,233	1,324	1,417	1,511	1,608	15,626	
REVENUE 1																							
PHASE ONE																							
REAL PROPERTY TAX		0	19,075,672	58,111,760	80,360,066	91,178,073	93,002,245	94,862,291	96,759,537	98,694,728	100,668,623	102,681,995	104,735,635	106,830,348	109,046,904	113,146,204	115,319,719	119,619,694	117,645,988	120,058,379	122,714,404		
BUSINESS PERSONAL PROPERTY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
City of Abilene		0	31,577	110,717	170,312	173,718	177,193	180,738	184,351	188,038	191,799	195,635	199,548	203,539	207,609	211,761	215,997	220,317	224,723	229,217	233,802	3,050,089	City of Abilene
Taylor County		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Taylor County
Abilene ISD		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Abilene ISD
		0	31,577	110,717	170,312	173,718	177,193	180,738	184,351	188,038	191,799	195,635	199,548	203,539	207,609	211,761	215,997	220,317	224,723	229,217	233,802	3,050,089	
REVENUE 2																							
PHASE TWO																							
REAL PROPERTY TAX		0	0	0	10,872,256	35,499,296	56,408,914	58,068,593	61,062,971	63,140,724	64,453,939	65,841,509	67,305,441	68,845,960	70,713,461	71,106,711	72,928,946	74,970,422	76,466,810	78,058,196	79,607,654		
BUSINESS PERSONAL PROPERTY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
City of Abilene		0	0	0	36,006	73,561	113,369	116,829	117,949	120,209	122,705	125,169	127,662	130,216	132,820	135,475	138,185	140,949	143,768	146,644	149,577	2,056,694	City of Abilene
Taylor County		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Taylor County
Abilene ISD		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Abilene ISD
		0	0	0	36,006	73,561	113,369	116,829	117,949	120,209	122,705	125,169	127,662	130,216	132,820	135,475	138,185	140,949	143,768	146,644	149,577	2,056,694	
REVENUE 3																							
PHASE THREE																							
REAL PROPERTY TAX		0	0	0	0	0	29,334,647	59,701,540	62,992,530	64,852,306	66,547,536	68,672,247	70,833,744	91,530,470	93,463,079	95,332,341	97,239,987	99,183,787	101,167,463	103,190,791	105,254,607		
BUSINESS PERSONAL PROPERTY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
City of Abilene		0	0	0	0	0	80,154	102,314	158,122	161,284	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,473,744	City of Abilene
Taylor County		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Taylor County
Abilene ISD		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Abilene ISD
		0	0	0	0	0	80,154	102,314	158,122	161,284	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,473,744	
REVENUE 4																							
PHASE FOUR																							
REAL PROPERTY TAX		0	0	0	0	0	0	0	27,947,035	63,680,575	66,949,459	68,672,247	70,433,744	91,530,470	93,463,079	95,332,341	97,239,987	99,183,787	101,167,463	103,190,791	105,254,607		
BUSINESS PERSONAL PROPERTY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
City of Abilene		0	0	0	0	0	0	0	52,100	106,447	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,160,499	City of Abilene
Taylor County		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Taylor County
Abilene ISD		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Abilene ISD
		0	0	0	0	0	0	0	52,100	106,447	164,510	167,800	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	2,160,499	
REVENUE 5																							
PHASE FIVE																							
REAL PROPERTY TAX		0	0	0	0	0	0	0	0	0	29,493,059	68,127,749	69,833,794	91,530,470	93,463,079	95,332,341	97,239,987	99,183,787	101,167,463	103,190,791	105,254,607		
BUSINESS PERSONAL PROPERTY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
City of Abilene		0	0	0	0	0	0	0	0	0	54,986	110,748	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	1,834,598	City of Abilene
Taylor County		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Taylor County
Abilene ISD		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Abilene ISD
		0	0	0	0	0	0	0	0	0	54,986	110,748	171,156	174,579	178,071	181,632	185,265	188,970	192,749	196,604	200,536	1,834,598	
REVENUE 6																							
PHASE SIX																							
REAL PROPERTY TAX		0	0	0	0	0	0	0	0	0	0	0	29,401,015	69,475,071	70,893,383	84,647,351	86,430,199	88,249,580	100,224,209	102,240,085	104,297,902		
BUSINESS PERSONAL PROPERTY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
City of Abilene		0	0	0	0	0	0	0	0	0	0	0	56,016	114,273	175,004	180,128	183,730	187,414	191,182	194,915	198,815	1,481,214	City of Abilene
Taylor County		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Taylor County
Abilene ISD		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Abilene ISD
		0	0	0	0	0	0	0	0	0	0	0	56,016	114,273	175,004	180,128	183,730	187,414	191,182	194,915	198,815	1,481,214	
Annual GROSS REVENUE A,1,2,3,4,5,6		66	31,710	110,920	206,941	247,413	341,124	399,170	513,161	576,714	698,536	767,947	897,581	972,735	1,052,302	1,073,414	1,094,948	1,116,913	1,139,318	1,162,170	1,185,480	13,588,164	
Running total, GROSS REVENUE		66	31,777	142,697	349,637	596,051	937,775	1,336,945	1,850,105	2,426,819	3,125,355	3,893,302	4,790,883	5,763,618	6,815,920	7,889,334	8,984,282	10,101,195	11,240,513	12,402,684	13,588,164		
GROSS	13,588,164																						

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042		
City of Abilene	66	31,710	110,920	206,941	247,413	341,124	399,170	513,161	576,714	698,536	767,947	897,581	972,735	1,052,302	1,073,414	1,094,948	1,116,913	1,139,318	1,162,170	1,185,480	13,588,164	City of Abilene
Taylor County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Taylor County
Abilene ISD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Abilene ISD
	66	31,710	110,920	206,941	247,413	341,124	399,170	513,161	576,714	698,536	767,947	897,581	972,735	1,052,302	1,073,414	1,094,948	1,116,913	1,139,318	1,162,170	1,185,480	13,588,164	

ESTIMATE OF GENERAL IMPACT OF PROPOSED ZONE PROPERTY VALUES AND TAX REVENUES

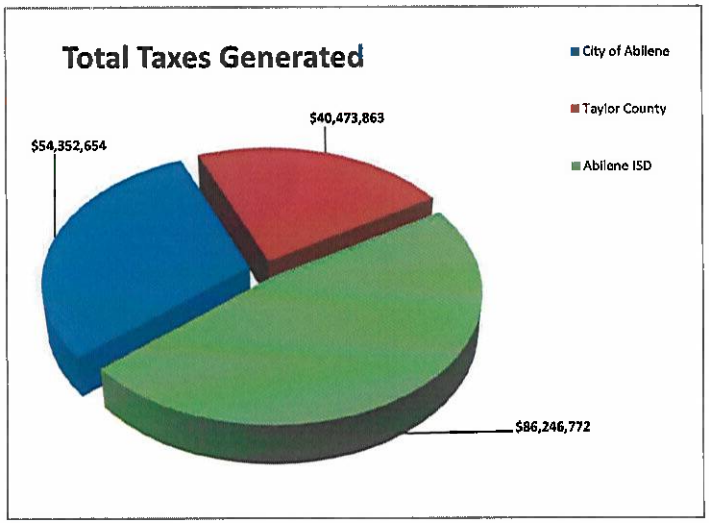
TAXABLE BASE YEAR GROWTH 3.00%
DISCOUNT RATE 6.00%

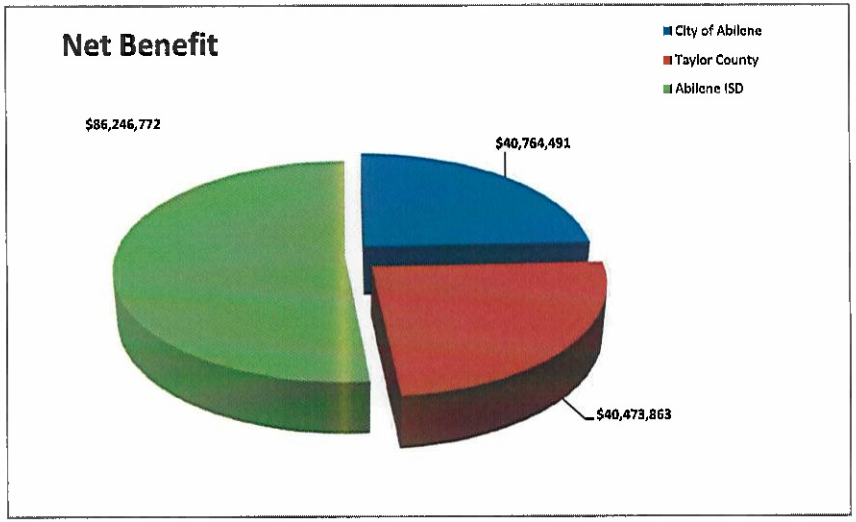
| | | |

Financial Feasibility Analysis - Summary

Revenue Summary

Taxing Jurisdictions	Total Taxes Generated	TIF	Net Benefit
City of Abilene	$54,352,654	$13,588,164	$40,764,491
Taylor County	$40,473,863	$0	$40,473,863
Abilene ISD	$86,246,772	$0	$86,246,772
Total	**$181,073,290**	**$13,588,164**	**$167,485,126**





Terms and Conditions

Projects Cost Estimates:

All project costs listed in the project plan shall be considered estimates and shall not be considered a cap on expenditures.

Length of TIRZ #3 in Years:

The TIRZ has a 20 year term and is scheduled to end on December 31, 2042 (with the final year's tax increment to be collected by September 1, 2043).

Powers and Duties of Board of Directors:

The Board shall have all powers granted to it by Chapter 311 of the Texas Tax Code, including powers of a municipality under Chapter 380, Local Government Code. The Board shall not be authorized to:

issue bonds;

impose taxes or fees;

exercise the power of eminent domain; or

give final approval to the Zone's project and financing plan.

APPENDIX A - CURRENT PROPERTY OWNERSHIP

Property ID	Owner	Legal Description	Acres	2022 Taxable Value
25617	ABILENE CHRISTIAN UNIVERSITY	RAINY CREEK FARMS BLOCK A LOT PT LOT 1	10.55982	$ 1,482,117
10497	ABILENE CHRISTIAN UNIVERSITY	MILK PRODUCERS PLAT BLOCK 1 LOT W381 X 450	4.125057	$ 199,284
10381	ABILENE CHRISTIAN UNIVERSITY	MILK PRODUCERS PLAT BLOCK 1 LOT W69 X 450	0.444636	$ 10,480
77146	ABILENE CHRISTIAN UNIVERSITY	A0668 SUR 38 B A L NE/4 ACRES 148.332	133.332	$ 10,485
22574	ABILENE CHRISTIAN UNIVERSITY	A0633 SUR 39 B A L NW/4 ACRES 35.64	34.28635	$ 4,891
22312	ABILENE CHRISTIAN UNIVERSITY	A0633 SUR 39 B A L NW/4 ACRES 33.20	33.43172	$ 2,811
22450	ABILENE CHRISTIAN UNIVERSITY	A0633 SUR 39 B A L NW/4 ACRES 1.49	1.494175	$ 6,644
25735	ABILENE CHRISTIAN UNIVERSITY	RAINY CREEK FARMS BLOCK A LOT PT LOT 1	72.24172	$ 7,374
61268	ABILENE CHRISTIAN UNIVERSITY	LAUREN ENGINEERING ADDN BLK 1 LOT 1	5.01572	$ 315
58751	ABILENE CHRISTIAN UNIVERSITY	A0798 SUR 38 B A L SW/4 ACRES 23.14	21.5067	$ 2,083
60604	ABILENE CHRISTIAN UNIVERSITY	A0663 SUR 39 B A L SW/4 ACRES 90.38	91.41777	$ 9,019
16273	ABILENE CHRISTIAN UNIVERSITY	A0833 SUR 39 B A L NW/4 ACRES 11.802	12.91394	$ 1,062
		Total	***420.77***	***$ 1,736,565***

TIRZ #3

Ordinance Amendment

CITY OF ABILENE TEXAS

Amending TIRZ 3 Ordinance

- Consider amending Ordinance to the modify end date to April 9th, 2026

- Approving any finds that were collected to be distributed as allowed by law.

CITY OF ABILENE TEXAS

Questions

CITY OF ABILENE TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Honorable Mayor & Members of the City Council**
FROM: **Shawna Atkinson, City Secretary**

ITEM: **21. 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 28-17 "Issuance"*(Shawna Atkinson)***

GENERAL INFORMATION
Chapter 28 of the Code of Ordinances deals with solicitation permits. Currently, the section reads that the License Officer has up to 5 business days to issue a permit, unless grounds exist for denial. Our background check company closed and we were moved to a new company. The new company is taking longer to process background checks that have items on the criminal history, therefore, the City Secretary's Office is asking to extend the time frame for issuing permits to 10 business days.

FUNDING/FISCAL IMPACT
None

STAFF AND/OR BOARD RECOMMENDATION
Approval of the Ordinance

ATTACHMENTS:
1. Solicitation Ordinance - Redline 040325
2. Solicitation Ordinance - clean
3. Amend Solicitation Ordinance Permit

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 28 "SOLICITATIONS," ARTICLE II, "PERMIT," SECTION 28-17 "ISSUANCE" 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; and

WHEREAS, the current language in the ordinance allows for the City License Officer (City Secretary) to issue a permit within five (5) business days, however, with a change in companies used to run background checks and the new company taking longer than five business days depending on the length of the criminal history, the need has arisen to allow extra time to issue the permit to ensure the background is fully examined; 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 28-17 "Issuance" shall be amended to allow for the City License Officer to issue a permit to the applicant within ten (10) business days unless grounds for denial exist under section 28-21.

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 26th day of March, 2026.

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 5th day of April, 2026, 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 9th day of April, 2026, 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 9th day of April, 2026.

ATTEST:

_____ _____

CITY SECRETARY MAYOR

_____

CITY ATTORNEY

Exhibit A

Sec. 28-17 Issuance.

Upon completion and presentation of the application, the City License Officer shall issue a permit within ~~five (5)~~ ten (10) business days unless grounds for denial exists under section 28-21.

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 28 "SOLICITATIONS," ARTICLE II, "PERMIT," SECTION 28-17 "ISSUANCE" 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; and

WHEREAS, the current language in the ordinance allows for the City License Officer (City Secretary) to issue a permit within five (5) business days, however, with a change in companies used to run background checks and the new company taking longer than five business days depending on the length of the criminal history, the need has arisen to allow extra time to issue the permit to ensure the background is fully examined; 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 28-17 "Issuance" shall be amended to allow for the City License Officer to issue a permit to the applicant within ten (10) business days unless grounds for denial exist under section 28-21.

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 26th day of March, 2026.

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 5th day of April, 2026, 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 9th day of April, 2026, 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 9th day of April, 2026.

ATTEST:

_____ _____

CITY SECRETARY MAYOR

_____

CITY ATTORNEY

Exhibit A

Sec. 28-17 Issuance.

Upon completion and presentation of the application, the City License Officer shall issue a permit within ten (10) business days unless grounds for denial exists under section 28-21.

Ordinance: Amending Chapter 28 “Solicitations”, Article II “Permit”, Section 28-17 “Issuance”

Allowing for up to 10 business days to process applications.

CITY OF ABILENE TEXAS

CITY OF
ABILENE
TEXAS

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Honorable Mayor & Members of City Council**
FROM: **Stanley Smith, City Attorney**

ITEM: **22. 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. Bouldin Pat Crofton v. City of Abilene, Board of Building Standards; Cause No. 52175-A, In the 42nd Judicial Court, Taylor County, Texas; filed May 9, 2025
14. Tracey Freeman v. City of Abilene, Case No. 13596-D; In the District Court of Taylor County, 350th Judicial District, filed on July 8, 2025
15. Victor Lynn Lee v. Erin Stamey, et al., Case No. 5:25-cv-00590-XR; In the United States District Court, Western District of Texas, San Antonio Division; filed May 28, 2025
16. Brennon and Brittany Manske, et al. v. City of Abilene, et al.; Case No. 1:25-cv-00172-H, In the United States District Court,

Northern District of Texas, Abilene Division, filed September 5, 2025
17. Kevin Young v. Matthew Clopton; Case No. 1:24-CV-00113-H, In the United States District Court, Northern District of Texas, Abilene Division, filed July 16, 2024
18. Ishmael Jaimes v. City of Abilene; Civil Action No. 1:25-cv-00249-H; In the United States District Court, Northern District of Texas, Abilene Division; filed November 13, 2025
19. Rusty Miller and Jenny Miller, Individually, and as Next Friends of Jayden Miller v. the City of Abilene; Cause No 13773-D, in the 350th Judicial District Court, Taylor County, Texas, filed December 22, 2025
20. Matthew Bishop v. Chris Volirakis, APD; Cause No. SC26-11759J11, In the Justice Court, Precinct 1 Place 1, Taylor County, Texas, filed March 20, 2026

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)
1. 5500 - 5800 Beltway South

FUNDING/FISCAL IMPACT

STAFF AND/OR BOARD RECOMMENDATION

ATTACHMENTS:
None

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

CITY COUNCIL MEMORANDUM
4/9/2026

TO: **Honorable Mayor & Members of City Council**
FROM: **Shawna Atkinson, City Secretary**

ITEM: **23.**

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

- **Senior Citizens Advisory Board**
- **West Central Texas Municipal Water District Board**

GENERAL INFORMATION

The item provides for reappointment of members as well as appointing members to certain boards and commissions.

FUNDING/FISCAL IMPACT

No cost consideration to the city.

STAFF AND/OR BOARD RECOMMENDATION

(Re)Appointment

ATTACHMENTS:

1. B&C Resolution
2. Exhibit A
3. B&C Presentation Slide

BACKUP DOCUMENTATION UPDATED? No UPDATED ON:

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, APPOINTING MEMBERS TO VARIOUS BOARDS AND COMMISSIONS AS REQUIRED BY THE CHARTER OF THE CITY OF ABILENE AND STATUTES OF THE STATE OF TEXAS

WHEREAS, the Charter of the City of Abilene and the Statutes of the State of Texas require that certain Boards and Commissions be established with a portion of the memberships thereof to be filled by appointment each year; and

WHEREAS, the City Council is of the opinion that the following members should be appointed to the designated Boards and Commissions, and has requested the Mayor to appoint same with the approval of the Council.

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

PART 1: That the list of Members is attached hereto as Exhibit A, shall be in all things, approved.

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

PASSED this 9th day of April, 2026.

ATTEST:

_____
Shawna Atkinson, City Secretary

_____
Weldon Hurt, Mayor

APPROVED:

_____
Stanley Smith, City Attorney

RESOLUTION NO. _____
EXHIBIT "A"

Board	Term End Date
Senior Citizens Advisory Board	
Rosa Canales [Reappointment]	May 2027
Elizabeth Page [New]	May 2027
Thomas Francois [New]	May 2027
Peggy Ridley [New]	May 2027
Cherry Branch [Reappointment]	May 2027
West Central Texas Municipal Water District	
Anthony Williams [Reappointment]	May 2028
Sam Chase [Reappointment]	May 2028
Dani Ramsay [Reappointment]	May 2028

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

- Senior Citizens Advisory Board
  - Rosa Canales [Reappointment]
  - Elizabeth Page [New]
  - Thomas Francois [New]
  - Peggy Ridley [New]
  - Cherry Branch [Reappointment]
- West Central Texas Municipal Water District Board
  - Anthony Williams [Reappointment]
  - Sam Chase [Reappointment]
  - Dani Ramsay [Reappointment]

CITY OF ABILENE TEXAS