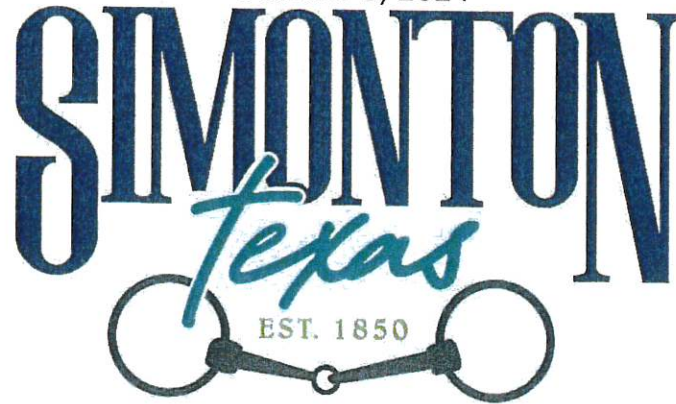


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# FY 2024-2025 ADOPTED BUDGET

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October 5, 2024



**City of Simonton**

## CITY COUNCIL

The City of Simonton operates under the Council/City Administrator form of government. Your City Council consists of a mayor and five council members, who serve two-year staggered terms, and are elected on an "at-large" basis. Your City Council meets every first and/or third Tuesday of the month at 6:30 p.m. in City Hall. You are invited to attend any of these meetings. Operating under a General Law A and the Council/Administrator plan, the City Council is the legislative body of your city government. The City Council appoints the City Administrator who is responsible for the general administration of the city on a daily basis. The City Council appoints via contract the City Attorney, Municipal Judges and City Engineer. Council also appoints the members of all the various boards and commissions, who volunteer their time and energy to the City.



## Promoting the Communities Future

“Another major task is making sure community plans are based in economic reality. Plans should express the community’s ideals- for example, smart growth and limited sprawl- but they must also take into account the market environment. A plan that ignores market realities is not likely to succeed. “



**CITY OF SIMONTON  
MUNICIPAL BUDGET – FISCAL YEAR 2024-2025**

**THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS BUDGET WILL RAISE LESS REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF -\$121,421.00 DOLLARS, WHICH IS A TWENTY-NINE POINT SIXTY-ONE PERCENT (29.61%) DECREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$1,984.79.**

**THE RECORD VOTE OF THE BOARD OF ALDERMAN  
IN ADOPTING THIS BUDGET IS AS FOLLOWS:**

<u>Name/Position</u>	<u>Action</u>
Laurie Boudreaux, Mayor	Not Voting [Except in cases of Tie Vote]
Courtney Cox, Mayor Pro Tem	For
Kelli Matula, Councilwoman	Against
Faith Haley, Councilwoman	For
Justin Boudreau, Councilman	Against
Burns Turner, Councilman	For

**THE MUNICIPAL PROPERTY TAX RATES FOR THE PRECEDING  
AND CURRENT YEARS ARE AS FOLLOWS:**

<u>Type of Tax</u>	<u>2023</u>	<u>2024</u>
Property Tax Rate	\$0.300000/\$100	\$0.21/\$100
No-New-Revenue Rate	\$0.390397/\$100	\$0.297978/\$100
No-New-Revenue M&O Rate	\$0.391250/\$100	\$0.299279/\$100
Voter-Approval Rate	\$0.404943	\$0.309753
Debt Rate	\$0.00000/\$100	\$0.00000/\$100

**THE CITY'S TOTAL AMOUNT OF DEBT OBLIGATIONS IS: \$ 0**



## MAYOR'S TRANSMITTAL MESSAGE

Honorable City Council and Citizens of the City of Simonton:

It has been my honor and privilege to serve as your Mayor for four terms; three full terms; the fourth term beginning with re-election to office in May 2024.

As Budget Officer, I present the City of Simonton's proposed budget for the 2024-2025 Fiscal Year for the City Council's consideration. In past years, the proposed budgets were formulated and presented by our former City Administrator. In the absence of a City Administrator, the authority to create and distribute the budget returns to the Mayor.

The adoption of the Comprehensive Land Use Plan in 2024 was undertaken to ensure future growth will be compatible with our City's current character. The City of Simonton budgetary year for 2024-2025 anticipates opportunity and continues the challenges to control our future. With growth approaching our City rapidly, we will enact zoning legislation to limit building and population density while ensuring the City's development standards.

This budget year, I presented the City Council with several options for moving the City forward while stabilizing the City's infrastructure, expanding Economic Development, and establishing a capital improvement plan with funds in reserve to begin the reconstruction of the City's streets and drainage system on a pay as we go basis.

Following the City Council's reduction in rate for tax year 2023-2024, the ad valorem tax rate was lowered to \$0.30000 per \$100 of assessed valuation. This required offset of a portion of the City's cash reserves to cover the shortfall from the reduction in the ad valorem revenue. The 2024-2025 adopted budget reflects the direction of the City Council and further lowers the ad valorem tax rate to \$0.0210000. Additional use of reserves will be necessary to fund the employment of replacement staff, EDC A and EDC B budgets and projects, and Keep Simonton Beautiful Commission. Additional road repairs will be delayed until a future time.

The adopted budget is not balanced at this time.

The ad valorem tax rate is lower than the calculated No New Revenue rate (\$0.297978) and results in a 29.61% reduction in revenue.

Simonton is growing and changing. My goal is to continue to work on behalf of all citizens of Simonton to ensure our long-term plan and controls enable the City to retain the characteristics that make Simonton unique while offering desired growth opportunities for families and commerce.

Respectfully,

A handwritten signature in blue ink that reads "Laurie Boudreaux". The signature is written in a cursive, flowing style.

Laurie Boudreaux, Mayor

# Small Taxing Unit Notice

The City of Simonton will hold a meeting at 6:00 pm on September 17, 2024 at Simonton City Hall located at 35011 FM 1093 Simonton Texas 77476 to consider adopting a proposed tax rate for tax year 2024. The proposed tax rate is \$0.309753 per \$100 of value.

The proposed tax rate would increase total taxes in City of Simonton by 3.95%.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



## SNAPSHOT Worksheet for Calculation of Tax Rate City of Simonton 2024-2025

1. 2024 taxable value, adjusted for court-ordered reductions. Line 8 of the Effective Tax Rate Worksheet.	\$136,655,444
2. 2024 total tax rate Line 4 of the Effective Tax Rate Worksheet	<b>\$0.30000/\$100</b>
3. Taxes refunded for years preceding tax year 2024 Line 16 of the Effective Tax Rate Worksheet	\$5,810
4. 2024 tax levy Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$410,056
<b>5. 2025 total taxable value</b>	\$137,445,290
<b>6. 2025 proposed tax rate.</b> Proposed tax rate approved by the Governing Body	<b>\$0.210000/\$100</b>
<b>2025 No-New Revenue Rate</b>	<b>\$0.297978</b>
<b>2025 Voter Approval Rate</b>	<b>\$0.309753</b>
2025 Taxable value of <u>NEW</u> improvements and new personal property	\$945,138
7. 2025 Tax levy Multiply line 5 times line 6 and divide by 100	\$288,635
8. Tax levy increase (decrease). Subtract line 4 from line 7	(\$121,421)
<b>9. Percentage levy increase (decrease)</b> Divide line 8 by line 4. Multiply by 100	<b>(29.61%)</b>
<b>10. 2025 De Minimis Rate</b> The de minimis rate equal to the sum of no new revenue maintenance rate, the rate that will raise \$500,000 and the current debt rate for the taxing unit.	<b>\$0.656751/\$100</b>
11. Percentage tax increase (decrease)*. Subtract Line 10 from Line 6. Divide result by Line 10. Multiply by 100.  *Amount by which the proposed tax rate exceeds the lower of the election tax rate or the effective tax rate. This figure was previously published in the Notice of Public Hearing on Tax Increase and the Notice of Tax Revenue Increase.	<b>(68.02%)</b>

<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
\$0.260000	\$0.240000	\$0.230000	\$0.220000	\$0.240000	\$0.212978	\$0.220000	\$0.219189	\$0.443954	\$0.300000

### 10-year Historical Tax Rate Calculation

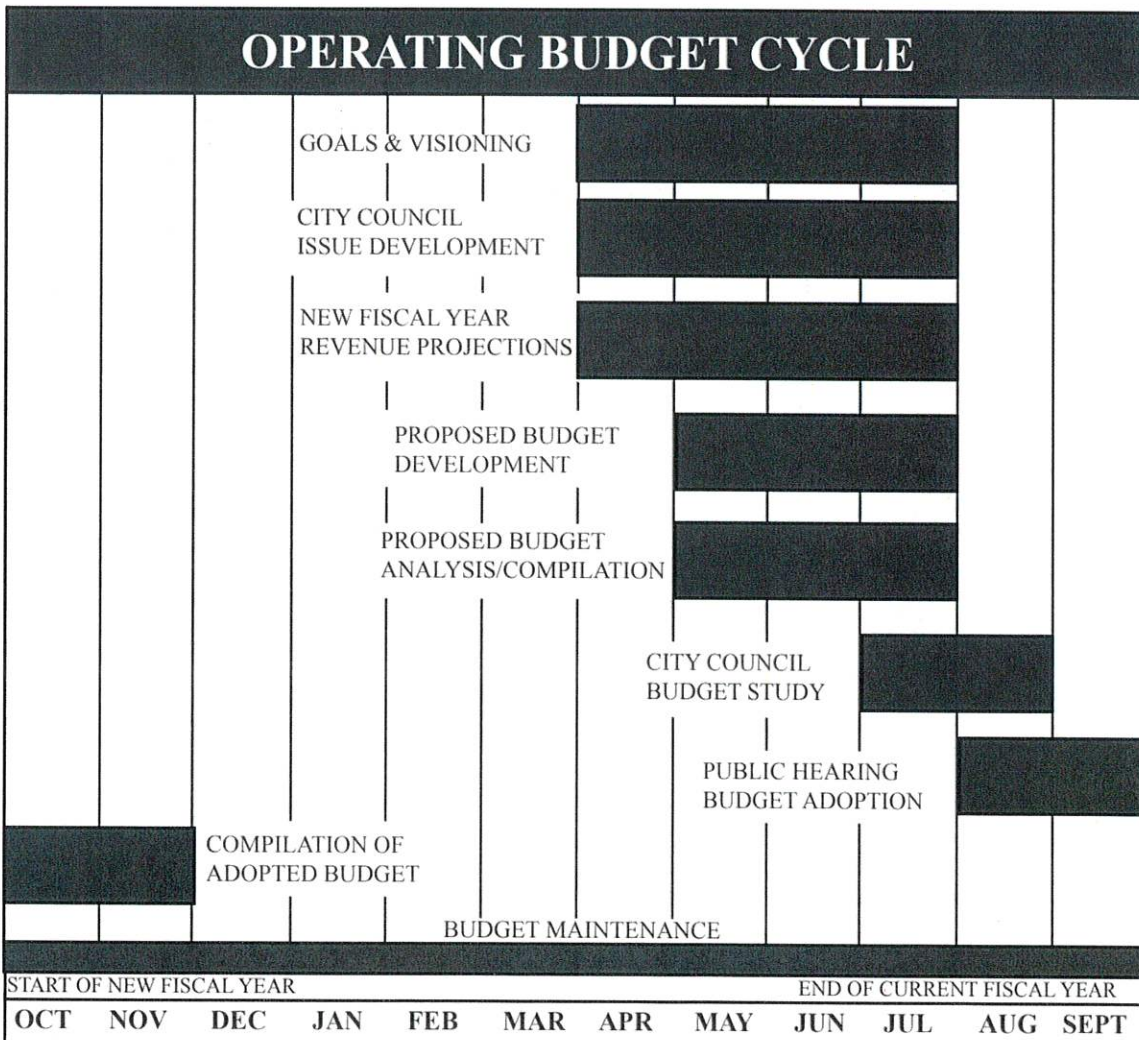
10-year average: \$0.258612





**INTRODUCTION TO READERS GUIDE 2024-2025**

The Reader's Guide provides an overview of the City of Simonton's budget process, financial structure and budget basis. Also included in this section are the city's directives and financial policies related to budgeting. The City of Simonton has prepared a budget designed to meet the highest standards of performance in municipal budgeting. The budget presentation format, which includes line-item detail as directed by the council, features goals, accomplishments and performance measures for each department. A program description and summary of major budget changes is also included for each department to quickly inform the reader of the responsibilities of the department and budget considerations for the department. Various budget summaries, statistical information, and detailed revenue sources are provided to help the reader assess the budget and make comparisons to prior years. The Administrator's Message describes in detail the significant budget issues facing the Council and Staff in the upcoming budget year and future years. The message also provides an overview of the proposed budget. The budget process and organization of the budget itself are described below:





## **BUDGET PROCESS for FY 2024-2025**

The City of Simonton uses a hybrid performance/program-oriented budgeting process.

### **1. City Council Issue Development**

Early in the year, the City staff reviews the City's Goal and Visioning process and considers goals to meet the established vision elements. Also, a capital improvements workshop is held to establish the capital project priorities for the coming fiscal year. Council priorities and goals are incorporated into the proposed budget. Major issues are fully addressed in the "Administrator's Message" section of this document.

### **2. Revenue Projection**

The budget revenue projection for the new fiscal year begins midyear of the current fiscal year. This projection is made by the City's Budget Committee (comprised of the City Administrator, City Secretary, Mayor and/or Mayor Pro tem). Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although beginning earlier, the budget revenue projection occurs concurrently with departmental budget development and extends until the budget is adopted based upon the receipt of any new information.

### **3. Proposed Budget Development**

During budget development at the department level, the City's Budget staff works to analyze requests, provide advice, and develop goals and performance measures which tie into council's goal setting and priorities.

### **4. Proposed Budget Analysis/Compilation**

Once departmental budget requests are completed, the Budget Committee (City Administrator and City Secretary) meet to review and discuss funding requests. Given revenue projections and funding requirements, requests are proposed for funding according to ranking received by the Budget Committee. At this time the funding level is weighed against available resources, and a tax rate increase/decrease may or may not be recommended depending upon Council program priorities and issues previously expressed in the budget process.

### **5. City Council Budget Study**

Budget work sessions, which are open to the public, are held with the City Council to review and discuss the proposed budget. At the work sessions, the City Administrator reviews major issues and presents an overview of the budget to the City Council.

### **6. Public Hearing/Budget Adoption**

A public hearing on the budget and tax rate is held in August prior to final budget consideration. At said hearing, citizens or any other individual may make formal comment either for or against the proposed budget. The public also has the opportunity to attend City Council budget work sessions. Budget adoption occurs in September after City Council deliberations and the public hearing. City Council may take action to modify the proposed budget per its discretion. The City Council also adopts a tax rate to support adopted funding levels.

**7. Compilation of Adopted Budget/Budget Maintenance**

An adopted budget is compiled and published during the first months of the new fiscal year. The adopted budget in the form of an amended proposed budget is available for public inspection in late September. Ledger accounts are prepared for the new fiscal year prior to October 1. Budget maintenance is a year-round activity of department directors and the budget committee. Spending control mechanisms include monthly review of expenditures by the department directors, supervisors, and budget committee. Also, all purchase requisitions are compared to the line item and departmental budget prior to approval. Beginning in January, monthly budget analysis reports are prepared to present budget versus estimated expenditure variances. These reports are reviewed by staff to identify any major expenditure variances. Monthly reports are prepared for City Council. Expenditures for individual line items may exceed the budgeted amount as long as the department's total expenditures remain less than the budgeted amount.

**8. Budget Amendment**

In some cases, department expenditures may exceed the budgeted amount so long as the fund remains within the budgeted amount. This is the case because the budget is adopted at the fund level. A budget amendment is presented to Council for approval only if the budget for an individual fund is being changed or projects added to the capital funds.

**9. Program Goals and Measures**

Finally, program goals and measures are evaluated during the fiscal year to determine effectiveness of program activities and levels of appropriate funding and effectiveness in meeting the vision and vision elements established by City Council.



## **BUDGET SUMMARIES of FY 2024-2025**

The Budget Summaries section is designed to provide a quick overview of the budget for all funds of the City. This section includes the following schedules:

**Combined Funds Summary** - Presents the total budgeted revenues and expenditures for each fund. Transfers between funds are subtracted from the total to indicate total dollars in and out of the City.

**All Funds Revenues by Category** - Presents a breakdown of all City revenues by category and presents it graphically.

**All Funds Expenditures by Category** - Presents a breakdown of all City expenditures by category and presents it graphically.

**Governmental Fund Types Projected Fund Balances** - Summarizes the projected beginning and ending governmental funds. This schedule is useful in determining whether fund balances are maintained at sufficient levels.

**Proprietary Fund Types Projected Cash Balances** - Summarizes the projected beginning and ending cash balance for each of the proprietary funds. This schedule is useful in determining whether cash balances are maintained at sufficient levels.

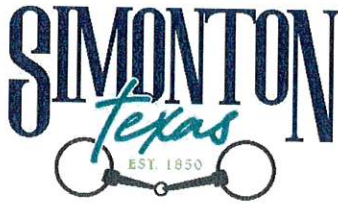
**Personnel Summary by Department** - Summarizes authorized positions for the current budget. Explains what positions have been added.

**Operating Funds Summary** - Presents the combined revenues and expenditures for the General & Utility Operating Funds. Presents a more detailed breakout of expenditures.

**General Fund Revenues by Category** - Presents a breakout of the General Operating Fund revenues by category and presents it graphically.

**General Fund Expenditures by Category** - Presents a breakdown of all General Operating Fund expenditures by category. Includes a summary of General Fund authorized personnel.

**Summary of Capital Items** - Summarizes all capital expenditures.



## **ORGANIZATION OF THE BUDGET FY 2024-2025**

The detail for each department includes the following information:

**Organizational Chart** - Shows the organizational structure for the city.

**Personnel Summary** - Shows the positions or personnel resources budgeted to carry out services. This includes full time salary positions as well as any possible new part time positions. Please note that funds budgeted do not have to be used (part time positions).

**Program Description** - Outlines the duties and responsibilities performed by the department. It is provided to enable the reader to understand the function of each department.

**Goals and Objectives** - Provides a summary of specific goals they wish to achieve during the coming fiscal year. They should have a specific time frame or measurable achievement.

**Performance Measures** - Include performance measures, as well as workload indicators, that reflect each departments major activities and how they are connected to the City Council's Vision Elements and Objectives. Workload measures also indicate the amount of work that has been done in the past and projected workload levels for the current and future years. Performance measures may also include productivity indicators. Productivity indicators reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency, or the impact of a service provided. While workload indicators indicate "how much" activity the department is performing, productivity indicators identify "how well" the department is performing. These indicators should be able to be tracked with a reasonable amount of time and effort.

**Resources**- Highlights fees and revenues that are generated as a result of department activities. In many departments, a change in level of activity will have an impact on associated revenues. This section highlights that relationship.

**Expenditures** - Shows the category of expenditures for each of the department's programs as compared year over year.

**Major Budget Changes** - Identifies significant changes in funding levels and organizational alignment. This section also details major new programs and items proposed for funding.



## **SUMMARY OF FINANCIAL FUND ACCOUNTING**

The City uses individual funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and achieve fiscal accountability by segregating transactions related to certain government functions and activities.

A fund is a fiscal and accounting entity with a self-balancing set of accounts. A separate fund may be established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The two types of funds utilized in the City's Comprehensive Annual Financial Report (CAFR) are Governmental and Proprietary. For the City's day-to-day operations, and for budgetary purposes, some of the funds reported in the CAFR are broken down into sub-funds. Each of the sub-funds budgets is established independently. The following is an explanation of the City's use of funds.

### **GOVERNMENTAL FUND TYPES**

#### **General Fund**

The General Fund is the City's primary operating fund. The General Fund is presented as a major fund in the basic financial statements of the CAFR. It accounts for all financial resources of the City, except those required to be accounted for in another fund. The principal sources of revenues of the General Fund are property taxes, sales taxes, franchise taxes, permit fees, and fines. Expenditures are tax supported activities such as general government, finance, public safety, public works and Emergency Management. For budgetary purposes, the General Fund of the City is comprised of: the General Operating Fund, Equipment Replacement Fund, Unemployment Insurance Fund, Special Events Fund, the General Contingency Fund. Each of these funds is budgeted independently, with the emphasis on the General Operating Fund. The City's financial policy is to always budget the operating fund as balanced. Revenues equal expenditures. The expenditures of the General Operating Fund budget shall not exceed the total estimated resources (prospective income plus cash on hand).

#### **Special Revenue Funds**

The Special Revenue Funds are used to account for specific resources and expenditures that are legally restricted for specific purposes. Special Revenue funds include: the Motel Occupancy Tax Fund, the Economic Development Fund and Cultural Education Fund. In the CAFR, the Economic Development Fund is presented as a major fund.

#### **Capital Projects Funds**

Capital Projects Funds are used to account for the acquisition, construction, or repair of major capital facilities and equipment other than those financed by proprietary funds. These funds include the General Projects Fund, any Infrastructure Improvement Fund, potential Economic Incentives Infrastructure Fund (Industrial districts), and possible Infrastructure Improvement Fund. Currently, the city has no debt obligation qualified as a capital project.



## **SUMMARY OF FINANCIAL STRUCTURE**

### **General Fund Sub-Funds**

**General Operating Fund** - This fund includes the maintenance and operations portion of the tax revenues and tax supported activities such as Police, Fire, Drainage, Streets, Parks, and Recreation. This fund is annually budgeted to “balance” or is prepared so that revenues equal expenditures.

**Equipment Replacement Fund** - Each department has a budgeted transfer to this fund. The transfer amount is based on the equipment used by the department, the original cost of the equipment and its estimated useful life. Accumulated resources in this fund are then used to purchase new and replacement equipment. This fund is not necessarily budgeted to be balanced. In some years revenues may exceed expenditures and vice versa. Budgeted equipment purchases may carryover to following budget year if not completed in the current year. For example: Emergency management and the acquisition of future pumps.

**Park Fund** - This fund accounts for revenue received from donations in lieu of parkland. This fund’s revenue may also be supplemented by year-end transfers from the General Fund. This fund is not typically budgeted as balanced. This could be a new addition to the 2020 budget for our Economic Development Corporations.

### **Special Revenue Funds**

**Motel Occupancy Fund** - This fund accounts for the revenue received from the tax on motel rooms. The use of this revenue is limited and is therefore accounted for separately. This fund is not necessarily budgeted to be balanced. This applies to VRBO and AirBNB.

**Economic Development Fund** - This fund accounts for the revenues received from the additional 1/2¢ sales tax. Items budgeted in this fund are typically debt service transfers and smaller “cash” projects which may carryover fiscal years. This fund is not budgeted as balanced. The objective is to establish a fund balance equal to the next year’s debt service requirements when debt service is acquired.

**Keep Simonton Beautiful Fund** – This fund accounts for revenues and expenditures from the affiliated Keep Simonton Beautiful organization.



## **ACCOUNTING AND BUDGET BASICS**

### **Basis of Accounting**

The City of Simonton uses governmental and proprietary fund types to account for its activities. All fund structures and accounting standards used for financial reporting are in compliance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB) and other recognized professional standards. The City's accounting records for governmental funds are maintained on a modified accrual basis. Under this basis of accounting, revenues are recognized when they are susceptible to accrual (i.e. 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 (usually within 60 days of fiscal year-end). Ad valorem tax, sales tax, franchise tax, and interest revenues are susceptible to accrual. Licenses and permits, charges for services, fines and forfeiture revenues are recorded as revenues when received in cash because they are generally not measurable until they are received. Expenditures are recorded when the related liability is incurred. Accounting records for the City's proprietary funds are maintained on the accrual basis. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.

### **Basis of Budgeting**

The City requires that the city budget be presented in a line-item budget format. This involves listing the revenue or expenditure "line-item" and showing what was earned or expended in this line item in the previous year; what the budget is for that line item for the current fiscal year; what the projection for that line item for the current year is estimated to be; and, what the line item is proposed to be for the new fiscal year. We faithfully follow this format in our proposed budget document. However, we also present the budget in a "modified-program" budget basis. Here we state the goals and objectives set by the City Council, through the strategic planning process, and how we plan to address those goals in the proposed budget. We also use some performance-based budgeting tools to track our success at meeting these organizational goals and objectives. This includes setting workload and performance measures for our various budget units. The reader will also see elements of target or outcome-based budgeting techniques in this document. From an accounting standpoint the City prepares its annual budget using concepts compatible with the modified accrual basis of accounting. Like the accounting basis, the budgetary basis recognizes revenues in the accounting period in which they become available and measurable. Expenditures (expenses) are budgeted in the accounting period in which the fund liability is incurred.





## **CITY DIRECTIVES**

### **FISCAL YEAR**

The fiscal year of the City of Simonton shall begin on the first day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

### **BUDGET PRESENTATIONS**

The City Administrator, between sixty and ninety days prior to the beginning of each fiscal year, shall submit to the Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

- (a) A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy.
- (b) A consolidated statement of anticipated receipts and proposed expenditures for all funds.
- (c) An analysis of property valuations.
- (d) An analysis of tax rate.
- (e) Tax levies and tax collections by years for at least five years.
- (f) General fund resources in detail.
- (g) Special fund resources in detail.
- (h) Summary of proposed expenditures by function, department, and activity.

### **ANTICIPATED REVENUES**

In preparing the budget, the City Administrator shall place in parallel columns opposite the several items of revenue: the actual amount of each item for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

### **PROPOSED EXPENDITURES**

The City Administrator in preparation of the budget shall place in parallel columns opposite the various items of expenditures: the actual amount of such items of expenditures for the last completed fiscal year, the estimated amount for the current fiscal year and the proposed amount for the ensuing fiscal year.

## **PUBLIC HEARING**

At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of public hearing on the budget and shall cause to be published in the official newspaper of the City of Simonton, a notice of the hearing setting forth the time and place thereof at least ten (10) days before the date of such hearing. At the time and place set forth in the notice, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the submitted budget, not earlier than the fourteenth day nor later than the third day before the date of final adoption of the budget, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained. After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such proposed expenditures.

## **BUDGET ADOPTION**

**Vote required for adoption:** The budget shall be adopted by the favorable vote of majority of the members of the whole City Council. The budget shall be finally adopted prior to the beginning of the fiscal year and should the City Council fail to so adopt a budget, then the existing budget together with its tax-levying ordinance and its appropriation ordinance, shall remain in effect for the ensuing fiscal year, but only until such time as the Council passes a budget and tax-levying ordinance for the new fiscal year.

**Effective date of budget:** certification; copies made available. Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the person performing the duties of City Secretary and the County Clerk of Fort Bend County. The final budget shall be printed or otherwise reproduced, and copies shall be made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

**Budget establishes appropriations;** From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

**Budget establishes appropriations.** From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

## **CONTINGENT APPROPRIATION**

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per cent of the budget, to be used in case of unforeseen items of expenditure. Such contingent appropriation shall be under the control of the City Administrator and distributed by her, after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported.

### **BALANCE BUDGET REQUIREMENT**

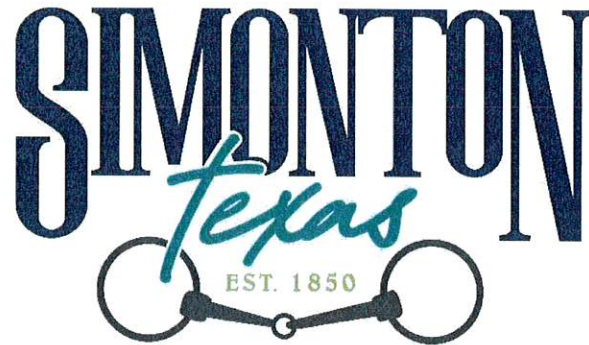
The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Governmental Accounting or some other nationally accepted classification.

### **EMERGENCY APPROPRIATION**

The City budget may be amended, and appropriations altered in accordance therewith in cases of public necessity, the actual fact of which shall have been declared by the City Council.

### **TAXATION**

Tax limitation. The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and general laws of the State of Texas. However, the City Council shall not make, permit, or approve any increase in ad valorem taxes in any one year exceeding five (8) percent of the City's immediate prior year's ad valorem tax without approval by the electorate at an election held for that purpose. Such five (8) percent limitation shall not prevent increased taxations of taxable property when subsequent improvements are made.



## VISION ELEMENTS

- Enable Growth and Revitalization
- Enhance Communication
- Maintain Infrastructure
- Maintain a Well Managed City
- Enhance Quality of Life

In preparing the budget try to keep all expenditures within a reasonable vision element.



## **BUDGET GLOSSARY**

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, a budget glossary has been included in the document.

**ABATEMENT** – A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

**ACCOUNT** – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance or fund balance.

**ACCRUAL BASIS** – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**ADMINISTRATIVE FEES** – Administrative Services charges are allocated to all Enterprise Fund activities (e.g., water/sewer and sanitation) for indirect management and administrative support given by general fund departments.

**AD VALOREM TAXES (Current)** – All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing unit's jurisdiction which are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30th.

**AD VALOREM TAXES (Delinquent)** – All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

**AD VALOREM TAXES (Penalty and Interest)** – A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month of portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. If a person exercises the split-payment option, as provided by the Property Tax Code, and fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12%) percent of the amount of the unpaid tax. A delinquent tax incurs at the rate of one (1%) percent for each month or portion of a month the tax remains unpaid.

**ALCOHOL BEVERAGE TAX** – A tax at the rate of 6.7% percent is imposed on the gross receipts of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee. Only a portion of this is remitted to the City from the State.

**APPROPRIATION** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. **APPROPRIATION ORDINANCE** – The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

**ARBITRAGE** – With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connection with tax-exempt bonds.

**ASSESSED VALUATION** – A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Brazoria County Appraisal District on January 1st of each year.)

**BALANCED BUDGET** – A fund's budget is considered balanced when estimated expenditures equal prospective revenues. The City's financial policy is to present the General Operating Fund and the Utility Operating Fund as balanced.

**BOND** – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been adopted by the City Council.

**BUDGET ADJUSTMENTS** – A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Simonton requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

**BUDGET CALENDAR** – The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

**BUDGET DOCUMENT** – The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

**BUDGET MESSAGE** – The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Administrator.

**CAPITAL IMPROVEMENT PLAN** – A plan for capital expenditure to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

**CASH BASIS** - A basis of accounting under which transactions are recognized only when cash changes hands.

**CASH MANAGEMENT** – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**CERTIFICATE OF OBLIGATION** – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)** – This program is overseen by the U.S. Department of Housing and Urban Development (HUD) and provides communities with the resources to address a wide range of unique community development needs. **CONTINGENCY** – Funds set aside in a reserve account for major expenditures or for emergencies.

**DEBT SERVICE FUND** – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Also called a Sinking Fund.

**DEPRECIATION** – The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**ENCUMBRANCES** – Commitments related to unperformed (executory) contracts for goods or services.

**EXPENDITURE** – This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

**EXPENSES** – Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

**FISCAL YEAR** – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Simonton has specified October 1 to September 30 as its fiscal year.

**FIXED ASSETS** – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FRANCHISE TAX** – This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

**FUNCTION** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**FUND** – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

**FUND BALANCE** – Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

**GENERAL FUND** – The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS** – Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS)** – Establishes standards against which the quality of audits are performed and judged.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** – Establishes accounting financial reporting standards for state and local government.

**GOVERNMENTAL FUNDS** – Government funds account for expendable resources based on the purposes for which the resources may or must be used. There are four fund types and there may be numerous



individual funds within each fund type. The four government fund types are: General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

**GRANTS** – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**HOTEL/MOTEL TAX** – Pursuant to a State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel. The current rate of taxation is 13% (7% of which is paid to the City and budgeted for limited uses and 6% is collected by the state).

**INFRASTRUCTURE** – Fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

**INTERFUND TRANSFERS** – Amounts transferred from one fund to another.

**INVESTMENTS** – Securities and real estate held to ensure safety, provide necessary liquidity and optimize yield for the City's operating cash. The term does not include fixed assets used in governmental operations.

**LEVY** – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

**MODIFIED ACCRUAL BASIS** – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

**MAJOR FUND** – A Governmental or Enterprise fund that meets both of the following criteria: a.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type (that is, total governmental or total enterprise funds), and b.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to the financial statement users. The general fund is always a major fund (GASB 34).

**OPERATING BUDGET** – Plans of current expenditures and the proposed means of financing them.

**OPERATING EXPENSES** – Expenses which are directly related to the fund’s primary service activities.

**OPERATING REVENUES** – Revenues which are directly related to the fund’s primary service activities.

**OPERATING TRANSFERS** – All interfund transfers other than residual equity transfers.

**ORDINANCE** – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**PERFORMANCE MEASURES** – Specific quantitative and qualitative measures of work performed as an objective of the department.

**PROGRAM DESCRIPTION** – Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

**PROGRAM GOALS** – Program goals describe the purpose or benefit the department plans to provide to the community and/or organizations it serves. Goals identify the end result the department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

**PROPERTY TAX** – Property taxes are levied on both real and personal property according to the property’s valuation and the tax rate.

**PROPRIETARY FUND** – Proprietary funds follow accounting practices like those found in private business, in that the fund attempts to be self-supporting. The two types of proprietary funds are enterprise funds and internal service funds.

**RESERVE** – An account to use to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**REVENUES** – The term designates an increase in a fund’s assets. An item of income.

**RISK MANAGEMENT** – All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

**SALES TAX** – A general “sales tax” is levied on all persons and businesses selling merchandise in the city limits on a retail basis. Monies collected under authorization of this tax is for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness. The current sales tax rate for the City is 8.25% (1.5% rebated to the City from the State, .5% to the County, and the balance is retained by the State). **TAX RATE** – The amount of tax stated in terms of a unit of the tax base; for example, \$.50 per \$100 (one hundred dollars) assessed valuation of taxable property.

**TAX RATE LIMIT** – The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**TAXES** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**WORKING CAPITAL** – The amount of current assets exceeding current liabilities. Current assets can or will be converted to cash within 90 days and current liabilities will be paid within 90 days.

**WORKLOAD MEASURES** – Workload measures reflect major activities of the department. They indicate the amount of work that has been done in the past and projected workload levels for the current and next years. Workload measures should be able to be tracked with a reasonable amount of time and effort.



## TAX TERMS

Truth-in-taxation requires most taxing units to calculate two, and in some cases, three tax rates after receiving a certified appraisal roll from the chief appraiser. The rates are the no-new-revenue tax rate, the voter approval tax rate and the de minimis tax rate. The type of taxing unit determines which truth-in-taxation steps apply- we qualify as a low tax levy city, meaning we collect less than \$0.50/\$100 with a population less than 30,000.

**No-New-Revenue Tax Rate:** The no-new-revenue tax rate is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before on properties taxed in both years. *If property values rise, the no-new revenue tax rate goes down and vice versa.* Although the actual calculation can become more complicated, a taxing unit's no-new-revenue tax rate is a calculated rate generally equal to the last year's taxes divided by the current taxable value of properties that were also on the tax roll last year. The resulting tax rate, used for comparison only, shows the relation between the last year's revenue and the current year's values.

**Voter Approval Tax Rate:** The voter approval tax rate is a calculated maximum rate allowed by law without voter approval- capped at 3.5% in 2020. A taxing unit's voter approval tax rate is a calculated rate that divides the overall property taxes into two categories - M&O and debt service, also called interest and sinking. We do not have I&S because we are fortunate to be completely debt free. With the exception of school districts, the voter approval tax rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra three and a half percent increase for those operations, and sufficient funds to pay debts in the coming year. For all taxing units, the debt service portion of the voter approval tax rate is the current year's debt payments divided by the current year's property values. The debt service rate may rise as high as necessary to cover debt expenses.

**De minimis Tax Rate:** New in 2020 tax year was created a third calculation for taxing units *with a population of 30,000 or less and is not a school district, water district or special taxing unit.* This is a tax rate that is equal to the total of the no-new revenue M&O rate, plus a rate when applied to the taxing unit's current total value, will create a levy of \$500,000, plus the current debt rate. This tax rate is not utilized by all taxing units because of the specifications of city size and current rates being less than \$0.50/\$100. There are several scenarios that govern the maximum rate a taxing unit may adopt. If a taxing unit adopts a tax rate that exceeds the voter approval rate and the De minimis rate, an automatic election must be held.

**ORDINANCE NO. 2024-06**

**AN ORDINANCE APPROVING AND ADOPTING THE GENERAL MUNICIPAL BUDGET FOR FISCAL YEAR 2024-2025 (THE "BUDGET") FOR THE CITY OF SIMONTON, TEXAS (THE "CITY"); MAKING APPROPRIATIONS FOR THE CITY FOR THE YEAR AS REFLECTED IN THE BUDGET; ESTABLISHING THE PROCEDURE FOR INTRA-BUDGET TRANSFERS; AND, CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.**

\* \* \* \* \*

**WHEREAS**, within the time and in the manner required by law, the Mayor presented to the City Council (the "Council") of the City of Simonton, Texas (the "City") a proposed general budget of expenditures of the City for Fiscal Year 2024-2025, beginning October 1, 2024 and ending September 30, 2025 (the "Budget"); and

**WHEREAS**, pursuant to a motion of the Council and after notice required by law, a public hearing on the Budget was held on September 16, 2024, at 6:00 PM, at which hearing all persons had the right to be present and to be heard, and those who requested to be heard were heard; and

**WHEREAS**, the Council has considered the Budget and has made such changes to the Budget as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

**WHEREAS**, pursuant to §102.007 Texas Local Government Code a record vote of the Council was taken; and

**WHEREAS**, a copy of the Budget has been filed with the City Secretary, and the Council now desires to approve and adopt the Budget; and, **NOW, THEREFORE**,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS:**

**SECTION 1. THAT** the facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

**SECTION 2. THAT** the City Council (the "Council") of the City of Simonton, Texas (the "City") hereby approves and adopts the budget described in the preamble of this Ordinance, a copy of which is attached hereto as "Exhibit A" and is made a part of this Ordinance for all purposes, and a copy of which is filed with the City Secretary (the "Budget"). The Budget shall remain on file in the office of the City Secretary as a public record.

**SECTION 3. THAT** the City Secretary is hereby directed to place on the Budget a cover sheet containing the language required by Section 102.007 of the Texas Local Government Code.

**SECTION 4. THAT** in support of the Budget, and by virtue of the adoption of the Budget, including any and all changes made to the Budget, the several amounts specified for the various

purposes named in the Budget are hereby appropriated to and for such purposes.

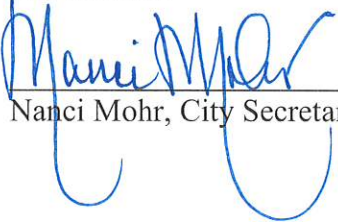
**SECTION 5. THAT** the Council takes cognizance of the fact that in order to facilitate operations of the City, and its various departments and activities, and to make adjustments occasioned by events transpiring during the Fiscal Year, some transfer may be necessary to and from some accounts contained within the Budget as originally adopted. Accordingly, should the Mayor from time to time determine that transfers are necessary from unexpended funds in one or more Budget accounts to another Budget account, and the same may be accomplished without creating a deficit in the requirements of any City Department or activity, then the Mayor shall recommend such transfers to the Council. Upon approval by the Council, an amendment sheet reflecting such transfer or transfers shall be attached to the Budget as specifically adopted, whereupon the Council shall treat such funds as if they had been thus budgeted through this Ordinance.

**PASSED, APPROVED, AND ADOPTED** this 16<sup>th</sup> day of September 2024.

**FOR THE CITY:**

  
LAURIE BOUDREAUX, MAYOR

**ATTEST:**

  
\_\_\_\_\_  
Nanci Mohr, City Secretary

**EXHIBIT A – CITY OF SIMONTON MUNICIPAL BUDGET: FY 2024-2025**

City of Simonton  
Budget Report

10/9/2024 2:28 PM

2024 - 2025 Fiscal Year Adopted Budget \$0.21C

	2024 Current	2025 Working	% Change
<b>100 - General Fund</b>			
<b>Revenue Summary</b>			
Ad Valorem	343,646.00	293,728.00	-14.53%
Business & Franchise	37,000.00	37,000.00	0.00%
EDCs Fees	183,625.00	195,678.00	6.56%
Interest Income	2,498.00	2,498.00	0.00%
Leases & Rents	0.00	0.00	0.00%
Municipal Court Revenue	1,100.00	1,100.00	0.00%
Other Revenue Sources	35,008.00	371,500.00	961.19%
Permits & Licenses	16,000.00	12,000.00	-25.00%
Sales & Property Taxes	268,375.00	297,827.00	10.97%
Revenue Totals	887,252.00	1,211,331.00	36.53%
<b>Expense Summary</b>			
Capital	71,264.00	236,086.00	231.28%
Community Programs & Donation	15,000.00	15,000.00	0.00%
Dues & Subscriptions	7,500.00	7,500.00	0.00%
Insurance Expense	22,343.00	36,800.00	64.70%
Legal & Professional	353,424.69	356,930.00	0.99%
Maintenance & Repair	40,983.00	51,483.00	25.62%
Office & Supplies	71,100.00	46,240.00	-34.96%
Other Expenses	42,950.00	40,800.00	-5.01%
Payroll/Personnel	316,500.00	171,500.00	-45.81%
Transfers Out	140,750.00	238,470.00	69.43%
Utilities	13,722.00	10,522.00	-23.32%



City of Simonton  
Budget Report

2024 - 2025 Fiscal Year Adopted Budget \$0.21C

10/9/2024 2:28 PM

100 - General Fund	2024 Current	2025 Working	% Change
Expense Totals	1,095,536.69	1,211,331.00	10.57%

# City of Simonton Budget Report 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund	2024 Current	2025 Working	% Change	Notes
<b>Ad Valorem</b>				
100-4001 Ad Valorem	343,646.00	293,728.00	-16.99%	
Ad Valorem Totals	343,646.00	293,728.00	-16.99%	
<b>Business &amp; Franchise</b>				
100-4033 Centerpoint Franchise F	32,000.00	32,000.00	0.00%	
100-4034 Other Tele. Franchise	5,000.00	5,000.00	0.00%	
Business & Franchise Totals	37,000.00	37,000.00	0.00%	
<b>EDCs Fees</b>				
100-4012 Sales Tax- EDC 4B	93,750.00	101,785.00	7.89%	Legal Remedy Required as no budget for this income.
100-4013 Sales Tax- EDC 4A	46,875.00	50,893.00	7.89%	Legal Remedy Required as no budget for this income.
100-4401 EDC Technology Fund	28,000.00	28,000.00	0.00%	
100-4404 EDC Insurance Fees In	4,000.00	4,000.00	0.00%	
100-4405 EDC Administrative Fee	4,000.00	4,000.00	0.00%	
100-4406 EDC Audit Fee In	7,000.00	7,000.00	0.00%	
EDCs Fees Totals	183,625.00	195,678.00	6.16%	
<b>Interest Income</b>				
100-4600 Interest - Other	250.00	250.00	0.00%	
100-4616 Interest - TexPOOL	200.00	200.00	0.00%	
100-4618 Interest - CDARS	1,848.00	1,848.00	0.00%	
100-4619 Interest - New First IC	200.00	200.00	0.00%	
Interest Income Totals	2,498.00	2,498.00	0.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund	2024 Current	2025 Working	% Change	Notes
<b>Leases &amp; Rents</b>				
100-4020 Rental Income	0.00	0.00	0.00%	
Leases & Rents Totals	0.00	0.00	0.00%	
<b>Municipal Court Revenue</b>				
100-4220 Municipal Court Fines	0.00	0.00	0.00%	
100-4250 Child Safety Fee from	1,100.00	1,100.00	0.00%	
Municipal Court Revenue Totals	1,100.00	1,100.00	0.00%	
<b>Other Revenue Sources</b>				
100-4002 FBC CAD #8	35,008.00	30,000.00	-16.69%	
100-4650 Other Revenue/General	0.00	341,500.00	100.00%	23-24 ENCUMBERED amount from budgeted TECHNOLOGY (Council Chambers): \$20K 23-24 ENCUMBERED amount from budgeted BATHROOM REPAIR: \$10,500
Other Revenue Sources Totals	35,008.00	371,500.00	90.58%	
<b>Permits &amp; Licenses</b>				
100-4031 Off Site Beverage Perm	0.00	0.00	0.00%	
100-4032 Building Permits	16,000.00	12,000.00	-33.33%	
Permits & Licenses Totals	16,000.00	12,000.00	-33.33%	
<b>Sales &amp; Property Taxes</b>				
100-4003 Mixed Beverage	34,000.00	34,000.00	0.00%	
100-4010 Sales Tax - City's Portio	187,500.00	209,677.00	10.58%	
100-4011 1/4% Sales Tax (Roads	46,875.00	54,150.00	13.43%	
Sales & Property Taxes Totals	268,375.00	297,827.00	9.89%	

City of Simonton  
Budget Report

10/9/2024 2:28 PM

2024 - 2025 Fiscal Year Adopted Budget \$0.21C

Revenue Totals	887,252.00	1,211,331.00	26.75%
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City of Simonton  
Budget Report

10/9/2024 2:28 PM

2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund Administration	2024 Current	2025 Working	% Change	Notes
100-10-5001 Liability Insurance	4,705.00	8,000.00	41.19%	
100-10-5002 Health Insurance	17,638.00	28,800.00	38.76%	
100-10-5030 Technology	20,000.00	20,000.00	0.00%	23-24 ENCUMBERED amount from budgeted TECHNOLOGY (Council Chambers): \$20K \$20K removed for 24-25 in this version.
100-10-5035 Office Supply & pos	5,000.00	5,000.00	0.00%	
100-10-5036 Copy and Printing	5,000.00	5,000.00	0.00%	
100-10-5038 Mileage Reimburse	2,500.00	2,500.00	0.00%	
100-10-5041 Community Outreac	15,000.00	15,000.00	0.00%	
100-10-5200 Payroll	142,800.00	120,000.00	-19.00%	City Administrator to be approved by Council and funded from reserves at time of engagement. -\$110,800
100-10-5205 Payroll Tax Expense	53,700.00	21,000.00	-155.71%	
100-10-5210 Retirement TMRS	21,000.00	21,000.00	0.00%	Reduced from \$32,193. Additional funds to be funded from reserves at time of engagement of City Administrator.
100-10-5215 Human Resources C	88,500.00	500.00	-17600.00%	
100-10-5250 FBC Appraisal Dist.	1,400.00	1,400.00	0.00%	
100-10-5251 FBC Tax Office	530.00	530.00	0.00%	
100-10-5252 Accounting and Aud	19,000.00	59,000.00	67.80%	23-24 ENCUMBERED amount from budgeted AUDIT: \$35,000.00 New expense \$24K for new audit.
100-10-5253 Legal Notices	2,000.00	2,000.00	0.00%	
100-10-5256 Attorney Fees	52,910.00	75,000.00	29.45%	
100-10-5258 Consulting	248,284.69	40,000.00	-520.71%	
100-10-5260 Professional Membe	2,500.00	2,500.00	0.00%	
100-10-5261 Apparel & Promotio	1,500.00	0.00	-100.00%	Reduced from \$1,500.
100-10-5262 Travel & Training	6,500.00	6,500.00	0.00%	
100-10-5263 Subscriptions	5,000.00	5,000.00	0.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund Administration	2024 Current	2025 Working	% Change	Notes
100-10-5264 Contracts	0.00	0.00	0.00%	
100-10-5270 Notices of Public He	2,000.00	1,000.00	-100.00%	
100-10-5285 Election Costs	7,200.00	7,200.00	0.00%	
100-10-5354 Notary Fees	300.00	0.00	-100.00%	Reduced due to in house notary
100-10-5500 Miscellaneous	2,500.00	2,500.00	0.00%	
100-10-5540 Transfer to EDC 4A	46,875.00	130,156.00	63.99%	
100-10-5541 Transfer to EDC 4B	93,875.00	108,314.00	13.33%	
<b>Administration Totals</b>	<b>868,217.69</b>	<b>687,900.00</b>	<b>-26.21%</b>	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund Emergency Management	2024 Current	2025 Working	% Change	Notes
100-20-5022 Incidence Response	30,000.00	30,000.00	0.00%	
100-20-5023 FBC Sheriff's Office	300.00	300.00	0.00%	
100-20-5030 Technology	3,500.00	0.00	-100.00%	
100-20-5036 Copy and Printing	0.00	0.00	0.00%	
100-20-5262 Travel & Training	1,500.00	0.00	-100.00%	
100-20-5264 Contracts	0.00	0.00	0.00%	
100-20-5275 Capital Improve	4,000.00	4,000.00	0.00%	
100-20-5313 Maintenance & Oper	4,000.00	4,000.00	0.00%	
100-20-5320 Equipment	2,500.00	2,500.00	0.00%	
100-20-5500 Miscellaneous	1,000.00	0.00	-100.00%	
<b>Emergency Management Totals</b>	<b>46,800.00</b>	<b>40,800.00</b>	<b>-14.71%</b>	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund Public Safety	2024 Current	2025 Working	% Change	Notes
100-30-5015 Child Safety Fee	1,000.00	1,100.00	9.09%	
100-30-5018 Fire Protection / Tra	0.00	0.00	0.00%	
100-30-5020 Emergency Manage	1,000.00	0.00	-100.00%	
100-30-5030 Technology	14,000.00	7,000.00	-100.00%	Reduced from \$14,000. Flock Camera obligation is \$14,000 annually.
100-30-5275 Capital Improveme	0.00	0.00	0.00%	
100-30-5320 Equipment	5,000.00	0.00	-100.00%	
100-30-5500 Miscellaneous	0.00	0.00	0.00%	
Public Safety Totals	21,000.00	8,100.00	-159.26%	



# City of Simonton Budget Report 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund Facilities	2024 Current	2025 Working	% Change	Notes
100-40-5030 Technology	8,500.00	0.00	-100.00%	Reduced from \$8,500
100-40-5275 Capital Improveme	5,000.00	0.00	-100.00%	
100-40-5301 Internet	6,700.00	0.00	-100.00%	Reduced from \$6,700. AT&T avg is \$642 x 12 months = \$7,704 anticipated cost
100-40-5302 City Hall Electricity	4,458.00	4,458.00	0.00%	
100-40-5303 Street Lights	6,064.00	6,064.00	0.00%	
100-40-5304 Telephone	3,200.00	0.00	-100.00%	
100-40-5305 Other Utility Service	0.00	0.00	0.00%	
100-40-5309 City Hall Pest Contr	400.00	660.00	39.39%	\$165 Quarterly
100-40-5310 Janitorial Services	4,200.00	7,280.00	42.31%	Weekly cleaning fee \$140
100-40-5311 Maint & Repair	3,000.00	3,000.00	0.00%	
100-40-5314 Maint&Repair-Gener	1,600.00	1,600.00	0.00%	
100-40-5315 Maint&Repair-Flood	3,000.00	3,000.00	0.00%	
100-40-5318 Equipment Replace	6,383.00	6,383.00	0.00%	
100-40-5319 Building Improveme	10,500.00	21,000.00	50.00%	23-24 ENCUMBERED amount from budgeted BATHROOM REPAIR: \$10,500
100-40-5320 Equipment	1,000.00	0.00	-100.00%	
100-40-5500 Miscellaneous	0.00	0.00	0.00%	
<b>Facilities Totals</b>	<b>64,005.00</b>	<b>53,445.00</b>	<b>-19.76%</b>	

# City of Simonton Budget Report 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund Public Works	2024 Current	2025 Working	% Change	Notes
100-50-5030 Technology	0.00	0.00	0.00%	
100-50-5271 Engineering Fees	15,000.00	15,000.00	0.00%	
100-50-5272 L & P - Residential	3,500.00	3,500.00	0.00%	
100-50-5273 L & P - Commercial	5,500.00	5,500.00	0.00%	
100-50-5274 Planning and Zonin	5,000.00	155,000.00	96.77%	2024-2025 Engineering and Zoning Estimate from LJA \$150,000
100-50-5354 Notary Fees	0.00	0.00	0.00%	
100-50-5400 Road Repair-Minor	5,000.00	5,000.00	0.00%	
100-50-5401 Road Repair-Major	53,764.00	229,586.00	76.58%	Anticipated sales tax dedicated to roads is \$54,150. Anticipate \$24,564 overage to budget. 23-24 ENCUMBERED amount from budgeted Major Road Repair: \$54,000
100-50-5405 Drainage	5,000.00	5,000.00	0.00%	
100-50-5406 Public Mowing	2,500.00	2,500.00	0.00%	City Hall Mowing
100-50-5500 Miscellaneous	0.00	0.00	0.00%	
<b>Public Works Totals</b>	<b>95,264.00</b>	<b>421,086.00</b>	<b>77.38%</b>	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund Keep Simonton Beautiful	2024 Current	2025 Working	% Change	Notes
100-60-5035 Office Supply & pos	0.00	0.00	0.00%	
100-60-5036 Copy and Printing	0.00	0.00	0.00%	
100-60-5041 Community Outreac	0.00	0.00	0.00%	
100-60-5260 Professional Membe	0.00	0.00	0.00%	
100-60-5261 Apparel & Promotio	0.00	0.00	0.00%	
100-60-5262 Travel & Training	0.00	0.00	0.00%	
100-60-5350 Beautification	0.00	0.00	0.00%	
100-60-5500 Miscellaneous	0.00	0.00	0.00%	
Keep Simonton Beautiful Totals	0.00	0.00	0.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

100 - General Fund Municipal Courts	2024 Current	2025 Working	% Change	Notes
100-70-5280 Municipal Court Cos	250.00	0.00	-100.00%	
Municipal Courts Totals	250.00	0.00	-100.00%	
Expense Totals	1,095,536.69	1,211,331.00	9.56%	

City of Simonton  
Budget Report  
2024 - 2025 Fiscal Year Adopted Budget \$0.21C

	2024 Current	2025 Working	% Change
<b>400 - Grants</b>			
<b>Revenue Summary</b>			
Grants & Donations	0.00	0.00	0.00%
Interest Income	0.00	0.00	0.00%
Revenue Totals	0.00	0.00	0.00%

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

400 - Grants	2024 Current	2025 Working	% Change	Notes
<b>Grants &amp; Donations</b>				
400-4300 Grants	0.00	0.00	0.00%	
Grants & Donations Totals	0.00	0.00	0.00%	
<b>Interest Income</b>				
400-4614 Interest - New First Gr	0.00	0.00	0.00%	
Interest Income Totals	0.00	0.00	0.00%	
Revenue Totals	0.00	0.00	0.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

	2024 Current	2025 Working	% Change
<b>200 - EDC - 4A</b>			
<b>Revenue Summary</b>			
EDCs Fees	46,875.00	0.00	-100.00%
Transfers In	0.00	0.00	0.00%
Revenue Totals	46,875.00	0.00	-100.00%
<b>Expense Summary</b>			
Capital	3,100.00	0.00	-100.00%
Community Programs & Donation	5,910.00	0.00	-100.00%
Dues & Subscriptions	500.00	0.00	-100.00%
Insurance Expense	350.00	0.00	-100.00%
Legal & Professional	8,725.00	0.00	-100.00%
Maintenance & Repair	8,500.00	0.00	-100.00%
Office & Supplies	10,090.00	0.00	-100.00%
Other Expenses	9,700.00	0.00	-100.00%
Expense Totals	46,875.00	0.00	-100.00%

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

200 - EDC - 4A	2024 Current	2025 Working	% Change	Notes
<b>EDCs Fees</b>				
200-4013 Sales Tax- EDC 4A	46,875.00	0.00	-100.00%	EDC 4A Sales Tax income removed \$50,893.00.
EDCs Fees Totals	46,875.00	0.00	-100.00%	
<b>Transfers In</b>				
200-4710 Transfer from Reserves	0.00	0.00	0.00%	
Transfers In Totals	0.00	0.00	0.00%	
Revenue Totals	46,875.00	0.00	-100.00%	



City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

200 - EDC - 4A Administration	2024 Current	2025 Working	% Change	Notes
200-10-5001 Insurance	350.00	0.00	-100.00%	
200-10-5010 Dues & fees	100.00	0.00	-100.00%	
200-10-5035 Supplies	1,450.00	0.00	-100.00%	
200-10-5040 Publications	50.00	0.00	-100.00%	
200-10-5240 Administrative Servi	1,100.00	0.00	-100.00%	
200-10-5252 Accounting and Aud	1,000.00	0.00	-100.00%	
200-10-5254 Director / meeting	250.00	0.00	-100.00%	
200-10-5260 Memberships	500.00	0.00	-100.00%	
200-10-5270 Public Notices	100.00	0.00	-100.00%	
200-10-5320 Equipment	100.00	0.00	-100.00%	
200-10-5520 Professional Service	5,725.00	0.00	-100.00%	
200-10-5521 Professional Service	2,000.00	0.00	-100.00%	
200-10-5530 Contingency	6,250.00	0.00	-100.00%	
Administration Totals	18,975.00	0.00	-100.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

200 - EDC - 4A Marketing	2024 Current	2025 Working	% Change	Notes
200-81-5031 Website	1,500.00	0.00	-100.00%	
200-81-5032 Advertising and Mar	4,790.00	0.00	-100.00%	
200-81-5530 Contingency	1,550.00	0.00	-100.00%	
Marketing Totals	7,840.00	0.00	-100.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

200 - EDC - 4A Community Development	2024 Current	2025 Working	% Change	Notes
200-82-5041 Community Outreac	860.00	0.00	-100.00%	
200-82-5275 City Facility Projects	3,000.00	0.00	-100.00%	
200-82-5311 Lighting, Landscapi	7,000.00	0.00	-100.00%	
200-82-5530 Contingency	200.00	0.00	-100.00%	
Community Development Totals	11,060.00	0.00	-100.00%	

City of Simonton  
Budget Report

10/9/2024 2:28 PM

2024 - 2025 Fiscal Year Adopted Budget \$0.21C

200 - EDC - 4A Tourism	2024 Current	2025 Working	% Change	Notes
200-83-5032 Marketing	2,000.00	0.00	-100.00%	
200-83-5042 New events support	4,000.00	0.00	-100.00%	
200-83-5530 Contingency	200.00	0.00	-100.00%	
<b>Tourism Totals</b>	<b>6,200.00</b>	<b>0.00</b>	<b>-100.00%</b>	

City of Simonton  
Budget Report

10/9/2024 2:28 PM

2024 - 2025 Fiscal Year Adopted Budget \$0.21C

200 - EDC - 4A Business & Industry De	2024 Current	2025 Working	% Change	Notes
200-84-5265 Incentives	1,000.00	0.00	-100.00%	
200-84-5276 Infrastructure	1,500.00	0.00	-100.00%	
200-84-5530 Contingency	300.00	0.00	-100.00%	
Business & Industry Development	2,800.00	0.00	-100.00%	
Expense Totals	46,875.00	0.00	-100.00%	

City of Simonton  
Budget Report

10/9/2024 2:28 PM

2024 - 2025 Fiscal Year Adopted Budget \$0.21C

	2024 Current	2025 Working	% Change
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**300 - EDC - 4B**

**Revenue Summary**

EDCs Fees	93,750.00	0.00	-100.00%
Transfers In	0.00	0.00	0.00%
<b>Revenue Totals</b>	<b>93,750.00</b>	<b>0.00</b>	<b>-100.00%</b>

**Expense Summary**

Capital	1,340.00	0.00	-100.00%
Community Programs & Donation	3,410.00	0.00	-100.00%
Grant Expense	25,000.00	0.00	-100.00%
Insurance Expense	350.00	0.00	-100.00%
Legal & Professional	7,500.00	0.00	-100.00%
Maintenance & Repair	37,000.00	0.00	-100.00%
Office & Supplies	15,750.00	0.00	-100.00%
Other Expenses	3,400.00	0.00	-100.00%
Transfers Out	0.00	0.00	0.00%
<b>Expense Totals</b>	<b>93,750.00</b>	<b>0.00</b>	<b>-100.00%</b>

City of Simonton  
Budget Report

10/9/2024 2:28 PM

2024 - 2025 Fiscal Year Adopted Budget \$0.21C

300 - EDC - 4B	2024 Current	2025 Working	% Change	Notes
<b>EDCs Fees</b>				
300-4012 Sales Tax- EDC 4B	93,750.00	0.00	-100.00%	EDC 4B Income removed. Legal Remedy Required.
EDCs Fees Totals	93,750.00	0.00	-100.00%	
<b>Transfers In</b>				
300-4710 Transfer from Reserves	0.00	0.00	0.00%	
Transfers In Totals	0.00	0.00	0.00%	
Revenue Totals	93,750.00	0.00	-100.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

300 - EDC - 4B Administration	2024 Current	2025 Working	% Change	Notes
300-10-5001 Insurance	350.00	0.00	-100.00%	
300-10-5010 Dues & fees	200.00	0.00	-100.00%	
300-10-5035 Supplies	100.00	0.00	-100.00%	
300-10-5040 Publications	50.00	0.00	-100.00%	
300-10-5240 Administrative Servi	2,500.00	0.00	-100.00%	
300-10-5252 Accounting and Aud	1,000.00	0.00	-100.00%	
300-10-5254 Director / meeting	250.00	0.00	-100.00%	
300-10-5270 Public Notices	100.00	0.00	-100.00%	
300-10-5320 Equipment	340.00	0.00	-100.00%	
300-10-5520 Professional Service	4,500.00	0.00	-100.00%	
300-10-5521 Professional Service	500.00	0.00	-100.00%	
300-10-5530 Contingency	100.00	0.00	-100.00%	
300-10-5541 Transfer to EDC 4B	0.00	0.00	0.00%	
Administration Totals	9,990.00	0.00	-100.00%	



City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

300 - EDC - 4B Marketing	2024 Current	2025 Working	% Change	Notes
300-81-5031 Website enhance	5,000.00	0.00	-100.00%	
300-81-5032 Advertising	5,300.00	0.00	-100.00%	
300-81-5040 Brochures, publicati	500.00	0.00	-100.00%	
300-81-5530 Contingency	100.00	0.00	-100.00%	
Marketing Totals	10,900.00	0.00	-100.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

<b>300 - EDC - 4B Community Development</b>		2024 Current	2025 Working	% Change	Notes
300-82-5041	Community Outreac	860.00	0.00	-100.00%	
300-82-5275	City Facility Projects	1,000.00	0.00	-100.00%	
300-82-5311	Lighting, Landscapi	35,000.00	0.00	-100.00%	All mowing outside othe the City Hall property. Rights of way.
300-82-5530	Contingency	100.00	0.00	-100.00%	
<b>Community Development Totals</b>		<b>36,960.00</b>	<b>0.00</b>	<b>-100.00%</b>	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

300 - EDC - 4B Tourism	2024 Current	2025 Working	% Change	Notes
300-83-5032 Advertising and Mar	5,000.00	0.00	-100.00%	
300-83-5042 New events support	1,000.00	0.00	-100.00%	
300-83-5530 Contingency	200.00	0.00	-100.00%	
Tourism Totals	6,200.00	0.00	-100.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

300 - EDC - 4B Business & Industrial D	2024 Current	2025 Working	% Change	Notes
300-84-5040 Local Business Broc	0.00	0.00	0.00%	
300-84-5265 Incentives	1,000.00	0.00	-100.00%	
300-84-5276 Infrastructure	2,000.00	0.00	-100.00%	
300-84-5522 Business Recruitme	1,500.00	0.00	-100.00%	
300-84-5525 Business Assistance	25,000.00	0.00	-100.00%	
300-84-5530 Contingency	200.00	0.00	-100.00%	
<b>Business &amp; Industrial Developme</b>	<b>29,700.00</b>	<b>0.00</b>	<b>-100.00%</b>	
<b>Expense Totals</b>	<b>93,750.00</b>	<b>0.00</b>	<b>-100.00%</b>	

City of Simonton  
Budget Report

10/9/2024 2:28 PM

2024 - 2025 Fiscal Year Adopted Budget \$0.21C

**500 - Keep Simonton Beautiful**

	2024 Current	2025 Working	% Change
<b>Revenue Summary</b>			
Grants & Donations	0.00	0.00	0.00%
Interest Income	0.00	0.00	0.00%
Other Revenue Sources	6,000.00	0.00	-100.00%
Transfers In	0.00	0.00	0.00%
<b>Revenue Totals</b>	<b>6,000.00</b>	<b>0.00</b>	<b>-100.00%</b>

**Expense Summary**

Community Programs & Donation	3,250.00	0.00	-100.00%
Dues & Subscriptions	250.00	0.00	-100.00%
Office & Supplies	2,500.00	0.00	-100.00%
Other Expenses	0.00	0.00	0.00%
Payroll/Personnel	0.00	0.00	0.00%
<b>Expense Totals</b>	<b>6,000.00</b>	<b>0.00</b>	<b>-100.00%</b>

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

500 - Keep Simonton Beautiful	2024 Current	2025 Working	% Change	Notes
<b>Grants &amp; Donations</b>				
500-4300 Grants	0.00	0.00	0.00%	
Grants & Donations Totals	0.00	0.00	0.00%	
<b>Interest Income</b>				
500-4600 Interest - Other	0.00	0.00	0.00%	
500-4618 Interest - CDARS	0.00	0.00	0.00%	
Interest Income Totals	0.00	0.00	0.00%	
<b>Other Revenue Sources</b>				
500-4402 Dues In	0.00	0.00	0.00%	
500-4650 Other Revenue/General	0.00	0.00	0.00%	
500-4700 Miscellaneous Income	0.00	0.00	0.00%	
500-4711 Sponsorship	3,500.00	0.00	-100.00%	Budget removes \$3,500. Verify handling as this comes from outside sponsors
500-4712 Events	2,500.00	0.00	-100.00%	
Other Revenue Sources Totals	6,000.00	0.00	-100.00%	
<b>Transfers In</b>				
500-4710 Transfer from Reserves	0.00	0.00	0.00%	
Transfers In Totals	0.00	0.00	0.00%	
Revenue Totals	6,000.00	0.00	-100.00%	

City of Simonton  
Budget Report  
2024 - 2025 Fiscal Year Adopted Budget \$0.21C

	2024 Current	2025 Working	% Change	Notes
500-XX-5260 Professional Membe	0.00	0.00	0.00%	
	0.00	0.00	0.00%	

City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

500 - Keep Simonton Beautiful Non Departmental	2024 Current	2025 Working	% Change	Notes
500-00-6000 Fiscal Year Adjustm	0.00	0.00	0.00%	
Non Departmental Totals	0.00	0.00	0.00%	



City of Simonton  
 Budget Report  
 2024 - 2025 Fiscal Year Adopted Budget \$0.21C

	2024 Current	2025 Working	% Change	Notes
<b>500 - Keep Simonton Beautiful</b>				
<b>Keep Simonton Beautiful</b>				
500-60-5035 Office Supply & pos	1,000.00	0.00	-100.00%	
500-60-5036 Copy and Printing	1,000.00	0.00	-100.00%	
500-60-5041 Community Outreac	0.00	0.00	0.00%	
500-60-5260 Professional Membe	250.00	0.00	-100.00%	
500-60-5261 Apparel & Promotio	500.00	0.00	-100.00%	
500-60-5262 Travel & Training	0.00	0.00	0.00%	
500-60-5350 Beautification	3,250.00	0.00	-100.00%	
500-60-5500 Miscellaneous	0.00	0.00	0.00%	
<b>Keep Simonton Beautiful Totals</b>	<b>6,000.00</b>	<b>0.00</b>	<b>-100.00%</b>	
<b>Expense Totals</b>	<b>6,000.00</b>	<b>0.00</b>	<b>-100.00%</b>	



## COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

Carmen P. Turner, MPA, PCC, CTOP  
County Tax Assessor-Collector

(281) 341-3710  
Fax (832) 471-1830  
www.fbctx.gov

### SUBMISSION OF 2024 TAX YEAR APPRAISAL ROLL AND NEW PROPERTY VALUE

I, Carmen P. Turner, Tax Assessor Collector for **City of Simonton** submit the following information from the 2024 Certified Appraisal Roll for your review:

- Taxable Value of New Property is \$945,138
- Appraised Value of All Property is \$203,909,490
- Taxable Value of All Property is \$137,445,290

**Please record receipt of the above information into the minutes of your next meeting.**

  
\_\_\_\_\_  
Carmen P. Turner, MPA, PCC, CTOP  
Fort Bend County Tax Assessor/Collector

  
\_\_\_\_\_  
Date



## FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623 www.fbcad.org

**Appraisal Review Board  
Fort Bend County, Texas**

### Order Approving Appraisal Records

After review of the appraisal records of the Fort Bend Central Appraisal District and hearing and determining all or substantially all taxpayer protests and all taxing unit challenges which were properly brought before the Appraisal Review Board in accordance with the Texas Property Tax Code, the Board, with a quorum present, has determined that the appraisal records should be approved as changed by Board orders duly submitted to the Chief Appraiser.

It is therefore ordered that the appraisal records, as changed, are approved and constitute the appraisal roll for the Fort Bend Central Appraisal District for the tax year 2024.

The approved appraisal records are attached to this Order and are incorporated herein by reference the same as if fully copied and set forth at length.

Total Value for C18 City of Simonton

Total Market Value	\$203,909,490
Total Assessed Value	\$157,077,743
Total Net Taxable Value	\$137,445,290
Freeze Adjusted Taxable	N/A

Signed this 19th day of July, 2024

A handwritten signature in black ink that reads "William Dybala". The signature is written in a cursive style.

William Dybala  
Appraisal Review Board Chairman  
Fort Bend County, Texas



## FORT BEND CENTRAL APPRAISAL DISTRICT

---

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623 [www.fbcad.org](http://www.fbcad.org)

**Fort Bend County, Texas**

**Certification Statement:**

In accordance with and pursuant to Tax Code Section 26.01, on this 25 day of July, I, Jordan T. Wise, Chief Appraiser for the Fort Bend Central Appraisal District, do hereby certify to the tax assessor for City of Simonton the appraisal roll and other required information for City of Simonton.

The value of all property in, C18 City of Simonton as shown by the certified appraisal roll for 2024, after being submitted to and approved by the appraisal review board is:

Total Market Value	\$203,909,490
Total Assessed Value	\$157,077,743

Witness my hand, July 25, 2024

*Jordan T. Wise*

---

Jordan T. Wise  
Chief Appraiser



## FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

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Fort Bend County, Texas

### CERTIFICATION OF 2024 APPRAISAL ROLL

FOR C18 City of Simonton

In accordance with and pursuant to Tax Code Section 26.01, on this 25 day of July, I, Jordan T. Wise, Chief Appraiser for the Fort Bend Central Appraisal District, do hereby certify to the tax assessor for City of Simonton the appraisal roll, and other required information for City of Simonton.

#### 2024 Appraisal Roll:

Total Market Value	\$203,909,490
Total Assessed Value	\$157,077,743
Total Taxable Value	\$137,445,290
Freeze Adjusted Taxable	N/A
Number of Certified Accounts	666

Jordan T. Wise

Jordan T. Wise  
Chief Appraiser

July 25, 2024

Date



## FORT BEND CENTRAL APPRAISAL DISTRICT

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Fort Bend County, Texas

### Chief Appraiser's Reasonable Estimate of Value for Property Under Review as of 2024 Appraisal Roll Certification

On July 12, 2024, the Appraisal Review Board of Fort Bend County, Texas, met to approve the appraisal records for tax year 2024. At the time of certification **97.45%** of the roll value was approved leaving **2.55%** of the value still under review. Under Section 26.01 of the Texas Property Tax Code, the chief appraiser must give a reasonable estimate of value for the properties still under review.

For C18 City of Simonton, the district's full certified appraised value is as follows:

Market Value            \$203,909,490

Taxable Value            \$137,445,290

### A reasonable estimate of value for the properties still under review is as follows:

Number of Under Review Accounts	57	Estimated Value Adjusted for ARB Action	
Market value is	\$5,079,467	<u>Market Value</u>	\$4,266,752
Taxable Value is	\$2,887,445	<u>Taxable Value</u>	\$2,425,454
Freeze Adjusted Taxable Value	<u>N/A</u>	<u>Freeze Adjusted</u>	<u>N/A</u>

I, the undersigned, the duly selected chief appraiser of Fort Bend Central Appraisal District, do hereby certify this to be a reasonable estimate of value of the property still under protest for 2024.

Witness my hand, July 25, 2024.

Jordan T. Wise  
Chief Appraiser

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2024 As of: Certification  
 C18 - City of Simonton (ARB Approved Totals)

Property Types: A, N, M, P, PI, PH, R, RA, RC, RCT, RD,  
 Number of Properties: 666

## Land Totals

Land - Homesite	(+)	\$37,707,583		
Land - Non Homesite	(+)	\$21,534,160		
Land - Ag Market	(+)	\$14,882,472		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
<b>Total Land Market Value</b>	<b>(=)</b>	<b>\$74,124,215</b>	<b>(+)</b>	<b>\$74,124,215</b>

## Improvement Totals

Improvements - Homesite	(+)	\$82,108,250		
Improvements - Non Homesite	(+)	\$20,973,031		
<b>Total Improvements</b>	<b>(=)</b>	<b>\$103,081,281</b>	<b>(+)</b>	<b>\$103,081,281</b>

## Other Totals

Personal Property (27)		\$26,703,994	(+)	\$26,703,994
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
<b>Total Market Value</b>			<b>(=)</b>	<b>\$203,909,490</b>
<b>Total Homestead Cap Adjustment (168)</b>				<b>(-) \$14,049,063</b>
<b>Total Circuit Breaker Limit Cap Adjustment (91)</b>				<b>(-) \$2,522,914</b>
<b>Total Exempt Property (90)</b>				<b>(-) \$15,455,743</b>

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$14,882,472		
Ag Use (28)	(-)	\$78,445		
Timber Use (0)	(-)	\$0		
<b>Total Productivity Loss</b>	<b>(=)</b>	<b>\$14,804,027</b>	<b>(-)</b>	<b>\$14,804,027</b>
<b>Total Assessed</b>			<b>(=)</b>	<b>\$157,077,743</b>

## Exemptions

(HS Assd 76,189,257 )

(HS) Homestead Local (206)	(+)	\$14,418,864		
(HS) Homestead State (206)	(+)	\$0		
(O65) Over 65 Local (73)	(+)	\$1,067,606		
(O65) Over 65 State (73)	(+)	\$0		
(DP) Disabled Persons Local (1)	(+)	\$15,000		
(DP) Disabled Persons State (1)	(+)	\$0		
(DV) Disabled Vet (6)	(+)	\$54,000		
(DVX) Disabled Vet 100% (7)	(+)	\$3,588,829		
(DVXSS) DV 100% Surviving Spouse (1)	(+)	\$481,314		
(HB366) House Bill 366 (5)	(+)	\$6,840		
<b>Total Exemptions</b>	<b>(=)</b>	<b>\$19,632,453</b>	<b>(-)</b>	<b>\$19,632,453</b>
<b>Net Taxable (Before Freeze)</b>			<b>(=)</b>	<b>\$137,445,290</b>

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2024 As of: Certification  
 C18 - City of Simonton (Under ARB Review Totals)

Property Types: A, N, M, P, PI, PH, R, RA, RC, RCT, RD,  
 Number of Properties: 57

## Land Totals

Land - Homesite	(+)	\$296,720		
Land - Non Homesite	(+)	\$809,506		
Land - Ag Market	(+)	\$1,316,311		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
<b>Total Land Market Value</b>	<b>(=)</b>	<b>\$2,422,537</b>	<b>(+)</b>	<b>\$2,422,537</b>

## Improvement Totals

Improvements - Homesite	(+)	\$1,035,479		
Improvements - Non Homesite	(+)	\$182,328		
<b>Total Improvements</b>	<b>(=)</b>	<b>\$1,217,807</b>	<b>(+)</b>	<b>\$1,217,807</b>

## Other Totals

Personal Property (31)		\$1,222,687	(+)	\$1,222,687
Minerals (0)		\$0	(+)	\$0
Autos (9)		\$216,436	(+)	\$216,436
<b>Total Market Value</b>			<b>(=)</b>	<b>\$5,079,467</b>
<b>Total Homestead Cap Adjustment (2)</b>				<b>(-) \$264,137</b>
<b>Total Circuit Breaker Limit Cap Adjustment (1)</b>				<b>(-) \$274,564</b>
<b>Total Exempt Property (0)</b>				<b>(-) \$0</b>

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$1,316,311		
Ag Use (7)	(-)	\$5,767		
Timber Use (0)	(-)	\$0		
<b>Total Productivity Loss</b>	<b>(=)</b>	<b>\$1,310,544</b>	<b>(-)</b>	<b>\$1,310,544</b>
<b>Total Assessed</b>			<b>(=)</b>	<b>\$3,230,222</b>

## Exemptions

			<b>(HS Assd</b>	<b>1,068,062 )</b>
(HS) Homestead Local (3)	(+)	\$213,612		
(HS) Homestead State (3)	(+)	\$0		
(HB366) House Bill 366 (18)	(+)	\$18,452		
(AUTO) Lease Vehicles Ex (3)	(+)	\$110,713		
<b>Total Exemptions</b>	<b>(=)</b>	<b>\$342,777</b>	<b>(-)</b>	<b>\$342,777</b>
<b>Net Taxable (Before Freeze)</b>			<b>(=)</b>	<b>\$2,887,445</b>



NEW EXEMPTIONS:

	COUNT	2023 ABSOLUTE EX VALUES	2024 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	0	\$0	
NEW HS EXEMPTIONS	5		\$542,118
NEW PRO EXEMPTIONS	0		\$0
NEW OA EXEMPTIONS	3		\$45,000
NEW DP EXEMPTIONS	1		\$15,000
NEW DV1 EXEMPTIONS	0		\$0
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	0		\$0
NEW DV4 EXEMPTIONS	0		\$0
NEW DVX EXEMPTIONS	0		\$0
NEW HB366 EXEMPTIONS	1		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$0
PARTIAL EX TOTAL	(+)	\$602,118
2023 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2024	(=)	\$602,118

NEW ANNEXED PROPERTY:

	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	0	\$0	\$0
IMPROVEMENT SEGMENTS	0	\$0	
LAND SEGMENTS	0	\$0	
MINERAL	0	\$0	
OTHER	0	\$0	

TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:	\$0
--	-----

NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	0
2023 MARKET	\$0
2024 USE	(-) \$0
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$0 (\$0 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE <sup>1</sup>	NEW CURRENT TAXABLE <sup>2</sup>
NEW IMPROVEMENTS	2	\$1,114,578	\$532,663
RESIDENTIAL	2	\$1,114,578	\$532,663
COMMERCIAL	0	\$0	\$0

OTHER	0	\$0	\$0
PERCENT COMPLETION CHANGED	3	\$1,323,580	\$412,475
TOTAL NEW PERSONAL VALUE	0	\$0	\$0
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$2,438,158	\$945,138
NEW IMPROVEMENT CURRENT MARKET		\$1,114,578	

2023 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$131,567,275
2023 OA DP FROZEN TAXABLE	\$0
2023 TAX RATE	0.3000
2023 OA DP TAX CEILING	\$0

2024 CERTIFIED TAXABLE	\$137,445,290
2024 TAXABLE UNDER PROTEST	\$2,887,445
2024 OA FROZEN TAXABLE	\$0
2024 DP FROZEN TAXABLE	\$0
2024 TRANSFERRED OA FROZEN TAXABLE	\$0
2024 TRANSFERRED DP FROZEN TAXABLE	\$0
2024 OA FROZEN TAXABLE UNDER PROTEST	\$0
2024 DP FROZEN TAXABLE UNDER PROTEST	\$0
2024 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	\$0
2024 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	\$0
2024 APPRAISED VALUE	\$160,307,965
2024 OA DP TAX CEILING	\$0

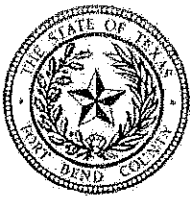
1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

2023 total adopted tax rate.	0.000000
a. 2023 M&O tax rate.	a. 0.300000
b. 2023 I&S tax rate.	+b. 0.000000
2023 taxable value of property in territory deannexed after Jan. 1, 2023.	7. \$0
2023 taxable value lost because property first qualified for an exemption in 2024.	8. \$602,118
a. Absolute exemptions.	a. \$0
b. Partial exemptions.	+b. \$602,118
2023 taxable value lost because property first qualified for agricultural appraisal (1 - d or 1 - d - 1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2024.	9. \$0
a. 2023 market value.	a. \$0
b. 2024 productivity or special appraisal value.	-b. \$0
2024 certified taxable.	\$137,445,290
2024 tax ceilings.	18. \$0
Total 2024 taxable value of properties in territory annexed after Jan.1, 2023.	20. \$0
Total 2024 taxable value of new improvements and new personal property	21. \$945,138

\* 2023 Values as of Supplement 12.

**Roll Correct: Penalty Report**  
C-18 - C. of Simonton

***No Roll Corrections found for this taxing unit.***



## COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

Carmen P. Turner, MPA  
County Tax Assessor-Collector

(281) 341-3710  
Fax (832) 471-1830  
www.fbctx.gov

July 5, 2024

### 2024 Truth in Taxation Calculations

The following information is provided for City of Simonton's 2024 Truth in Taxation calculations.  
Per Section 26.04(b) of the Texas Property Tax Code, I, Carmen P. Turner, Tax Assessor-Collector for  
City of Simonton, certify that:

The 2024 Anticipated Tax Collection Rate is 100.00%.

2023 Actual Collection Rate 114.62%

2022 Actual Collection Rate 99.76%

2021 Actual Collection Rate 101.16%

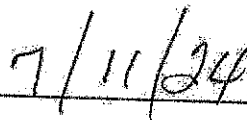
The 2023 Debt Tax Collections were \$0

Please record this certification into the minutes of your next governing body meeting.

  
\_\_\_\_\_

Carmen P. Turner, MPA, PCC, CTOP

Fort Bend County Tax Assessor-Collector

  
\_\_\_\_\_

Date



# FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5500

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## Homestead Averages Report for 2023 to 2024

**Jurisdiction Code** C18

**NAME:** City of Simonton

	<b>2023</b>	<b>2024</b>
Instances:	216	209
Market Total:	\$90,891,445.00	\$91,570,519.00
Market Average:	\$420,793.73	\$438,136.45
Assessed Total:	\$71,582,520.00	\$77,257,319.00
Assessed Average	\$331,400.56	\$369,652.24

**Collector:** Fort Bend County