



AMENDED AGENDA 09-19-2024

NOTICE OF THE City Council – Special Meeting

The City Council for the City of Simonton, Texas, will hold its City Council - Special Meeting on September 24, 2024 at 6:00 PM in 35011 FM 1093, Simonton, Texas 77476, for the purpose of considering the following:

1. Call to Order

2. Invocation and Pledge

3. Public Comments

In accordance with Texas Open Meetings Act and Texas Government Code 551.007, City Council may not discuss or take action on any item NOT listed on the Agenda. Each member of the public wishing to speak must sign prior to the meeting and is limited to 3 minutes.

In accordance with the City Council's Adopted Resolution 2023-01, Conduct of Meeting for Council and Public Comments, all attendees are respectfully reminded of the City Council's commitment to decorum and mutual respect.

4. Consider and take action on the Consent Agenda

Items listed under the Consent Agenda are considered routine and are generally enacted in one motion. The exception to this rule occurs when a Council Member requests one or more items removed from the Consent Agenda for separate discussion and action.

- a. Draft City Council Meeting Minutes of September 16, 2024 Special Meeting.
- b. Draft City Council Meeting Minutes of September 17, 2024 Regular Meeting.

5. New Business

- a. Discussion regarding the public's misconception of the Approved Budget.
- b. Discussion and action to approve the 2024-2025 Ad Valorem Tax Rate (Record Vote).
 1. Maintenance & Operations portion of the 2024-2025 Ad Valorem Tax Rate (Record Vote).
 2. Debt Service portion of the 2024-2025 Ad Valorem Tax Rate (Record Vote).
- c. Discussion and action to approve Ordinance 2024-07 - An Ordinance of the City of Simonton to adopt and levy the 2024-2025 Ad Valorem Tax Rate of \$0.21 per \$100 dollars of valuation (Record Vote).
- d. Budget Adjustment FY 2023-2024.

6. Adjourn to Executive Session

Section 551.071 - Consultation with Legal Counsel

7. Reconvene to Open Session

8. Consider and take action resulting from Executive Session.

9. Reports
 - a. Mayor
 - b. City Attorney
 - c. City Staff
 - d. City Council

10. Next City Council Meeting

I, the undersigned, City Secretary of the City of Simonton, do hereby certify that on September 19, 2024 I posted a true and correct copy of the above and following notice of the Special Meeting of the City of Simonton Council to be held on September 24, 2024 at 6:00 p.m. at the Simonton City Hall, which posting was done not less than seventy-two (72) hours prior to the date fixed for said meeting.



Nanci Mohr, City Secretary

The City Council may hold an Open or Closed meeting by telephone conference call if an emergency or public necessity exists within the meaning of Section 551.045 of the Open Meetings Act, and the convening at one location of a quorum of the City Council is difficult or impossible.

The City Council may convene into executive session on any matter related to any of the above agenda items for a purpose, such a closed session is allowed under Chapter 551, Texas Government Code.

Reasonable accommodation for persons with disabilities attending this meeting will be available. Persons with disabilities in need of special assistance at the meeting should please contact the City Secretary at 281-533-9809 Agendas are posted on the City Website at <http://simontontexas.gov>.

Minutes

City Council – Special Session Meeting – Budget Workshop #5 and Public Hearing

CITY OF SIMONTON

September 16, 2024

This is a true and correct copy of the Minutes of the City Council – Special Session Meeting – Budget Workshop #5 and Public Hearing held on September 16, 2024 at 6:00 p.m.

1. **Call to Order at 6:04 p.m.**

A quorum was present with the following City Council Members in attendance:

Laurie Boudreaux, Kelli Matula, Courtney Cox, Faith Haley, Justin Boudreau, and Burns Turner

City Staff present:

City Secretary Nanci Mohr

Public Present:

Dan McJunkin

Kristi Smith

Jennifer Vinton

2. **Invocation and Pledge**

Mayor Boudreaux gave the invocation.

Mayor Boudreaux led the assembly in the Pledge of Allegiance.

3. **Public Comments**

In accordance with Texas Open Meetings Act and Texas Government Code 551.007, City Council may not discuss or take action on any item NOT listed on the Agenda. Each member of the public wishing to speak must sign-up prior to the meeting and is limited to 3 minutes.

Community Member Kristi Smith spoke to City Council regarding her hopes for reasonable budgeting negotiations and presented Mayor Boudreaux with a trophy in appreciation for her hard work.

4. **Public Hearing**

a. Mayor Boudreaux opened the Public Hearing at 6:06 p.m.

b. Public Comments – There were no speakers to address the City Council.

c. Mayor Boudreaux closed the Public Hearing at 6:07 p.m.

5. **New Business**

a. Review of 2024-2025 Proposed Budget

Mayor Boudreaux presented a PowerPoint detailing the property tax, sales tax, road maintenance and EDC percentages as they pertain to City revenues. The Mayor clarified that a Super Majority refers to Council's attendance for a vote (4 out of 5 Council Members), whereas a Simple Majority refers to the actual vote (3 out of 5 Council Members).

A review of the proposed \$0.29 ad valorem tax rate versus a \$0.21 rate as it pertains to the proposed budget commenced. Mayor Boudreaux asked if any additional fact-based information was requested. Mayor Boudreaux stated that zoning was a priority, and that zoning and road work

cannot be completed if the ad valorem tax rate is set too low. Mayor Boudreaux stated that any “leftover” (unspent) funds go into the reserves and that if monies are needed to fund the budget, the monies come out of the reserves.

Council Member Kelli Matula stated that the City takes a huge risk of not generating enough revenue at a \$0.21 ad valorem tax rate. Council Member Burns Turner stated that the City can be operated with a \$0.21 ad valorem tax rate. A brief debate between Council Members Kelli Matula and Burns Turner ensued.

- b. Adoption of the Budget Ordinance for Fiscal Year 2024-2025
Consider and take action to adopt Budget Ordinance No. 2024-06 for Fiscal Year 2024-2025.

Motion by Council Member/Pro Tem Courtney Cox to adopt her “homemade” budget. At 6:35 p.m., Mayor Boudreaux paused the Council meeting to consult with the City Attorney regarding this new development. At 6:49 p.m., Mayor Boudreaux returned and stated that the Council Meeting would continue.

Council Member/Pro Tem Courtney Cox stated that the budget can be amended if a City Administrator is hired. A lengthy discussion ensued regarding Council Member/Pro Tem Courtney Cox’s line-by-line proposed budget cuts. A brief debate proceeded regarding legal fees, \$116,000 of unspent funds from last year and how to generate roadwork funds. Council Member Kelli Matula, upon observing the lack of a budget for Keep Simonton Beautiful (KSB), stated that KSB needs a budget and one that should be separate from other City funds.

Mayor Boudreaux reiterated Council Member/Pro Tem Courtney Cox’s Motion to adopt her homemade budget. Council Member Faith Haley seconded the Motion.

Ayes: Council Member/Pro Tem Courtney Cox, Council Member Faith Haley and Council Member Burns Turner
Noes: Council Member Kelli Matula and Council Member Justin Boudreau
Not voting except in the event of a tie: Mayor Laurie Boudreaux

Motion to adopt Council Member/Pro Tem Courtney Cox’s version of the budget at \$0.21 passed.

- c. The next City Council Special Meeting is on September 17, 2024 at 6:00 p.m.

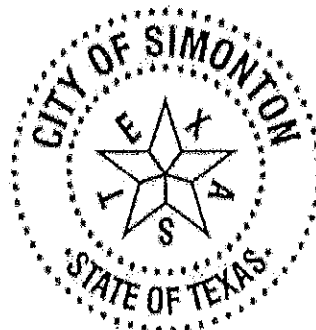
6. Adjournment

The Mayor adjourned the City Council Meeting at 7:17 p.m. without objection.

Respectfully submitted,

Mayor Laurie Boudreaux

Nanci Mohr, City Secretary



Minutes

City Council – Regular City Council Meeting

CITY OF SIMONTON

September 17, 2024, 2024

This is a true and correct copy of the Minutes of the City Council – Regular Meeting of the Simonton City Council held on September 17, 2024 at 6:00 p.m.

1. **Call to Order at 6:04 p.m.**

A quorum was present with the following City Council Members in attendance:
Laurie Boudreaux, Courtney Cox, Faith Haley and Burns Turner
Kelli Matula and Justin Boudreau were not present

City Staff present:

City Secretary Nanci Mohr
City Finance Julie Watts
Olson and Olson Attorney Philip Boedeker

Public Present:

Dan McJunkin, Kristi Smith, Susan La Dart, Sheri Buck, Jeff Nelson, Kevin Malo, Mrs. and Mrs. Louis Boudreaux, Karen Sabrsula Long, Andrew Perry, Stacey Gootee and Sarah Jordan

2. **Invocation and Pledge**

Mayor Boudreaux gave the invocation.
Mayor Boudreaux led the assembly in the Pledge of Allegiance.

3. **Public Comments**

Kristi Smith stated that a \$0.21 ad valorem tax rate will cripple the City.

Susan La Dart stated that Simonton is a general law city and that City Council was not permitted to create their own budget per the Texas Government Code.

Karen Sabrsula Long stated that a \$0.21 ad valorem tax rate will cripple emergency management, Simonton Economic Development Corporations A and B, and prevent roadwork, zoning and necessary technology.

Andrew Perry presented pictures of roads desperately requiring repair and beseeched the Council to get the roads fixed.

Stacey Gootee asked the Council when was the last time they looked at the City's Vision Statement. She stated that the three Council Members who approved the \$0.21 tax rate (Cox, Haley and Turner) have not been through a flood and that she believes what they are trying to "push through" is a crime.

Sarah Jordan stated that she is embarrassed by Council's conduct in previous meetings. She requested the City Council to have fiscal responsibility, to think of the future and to please work together.

4. Hearing to Approve the 2024 Ad Valorem No New-Revenue Tax Rate of \$0.21 per \$100
 - a. Opened at 6:19 p.m.
 - b. Public comments

Susan La Dart commented that the Council does not have the Super Majority to approve \$0.21 ad valorem tax rate. She commented that the vote should never have happened as we are a general law city and City Council is not permitted to present their own budget(s).

Andrew Perry stated that he was incredulous at the prospect of a \$0.21 ad valorem tax rate. He does not understand how roadwork or zoning are possible at that rate.

Kristi Smith questioned why we are considering Council Member/Pro Tem Courtney Cox's proposed budget. City Attorney Philip Boedeker stated that we were required to follow the agenda and that it was not appropriate to respond at this time.

Stacey Gootee stated that the City will require two (2) more hearings to pass the new tax rate.

- c. Closed at 6:24 p.m.

5. **Consider and take action on the Consent Agenda**

Items listed under the Consent Agenda are considered routine and are generally enacted in one motion. The exception to this rule occurs when a Council Member requests one or more items removed from the Consent Agenda for separate discussion and action.

- a. Draft City Council Meeting Minutes of August 27, 2024 Regular Meeting.
 - b. Draft City Council Meeting Minutes of August 27, 2024 Special Session Meeting.
 - c. Draft City Council Meeting Minutes of September 3, 2024 Special Session Meeting.
 - d. Council Report, July 2024.
 - e. Payment Report, July 2024.
 - f. Year-to-Date Revenue and Expense Report.

- a. Draft City Council Meeting Minutes of August 27, 2024 Regular Meeting

Motion by Council Member Burns Turner to Approve (a) Meeting Minutes. Seconded by Council Member/Pro Tem Courtney Cox.

Ayes: Three.

Noes: None.

Absent: Kelli Matula and Justin Boudreau

Motion approved unanimously.

Present and not voting except in the event of a tie: Mayor Boudreaux.

- b. Draft City Council Meeting Minutes of August 27, 2024 Special Session Meeting

Motion by Council Member Burns Turner to Approve (b) Meeting Minutes. Seconded by Council Member/Pro Tem Courtney Cox.

Ayes: Three.

Noes: None.

Absent: Kelli Matula and Justin Boudreau

Motion approved unanimously.

Present and not voting except in the event of a tie: Mayor Boudreaux.

c. Draft City Council Meeting Minutes of September 3, 2024 Special Session Meeting
Motion by Council Member/Pro Tem Courtney Cox to Approve (c) Meeting Minutes.
Seconded by Council Member Burns Turner.

Ayes: Three.

Noes: None.

Absent: Kelli Matula and Justin Boudreau

Motion approved unanimously.

Present and not voting except in the event of a tie: Mayor Boudreaux.

d. Council Report, July 2024

City Finance - Julie Watts provided a detailed explanation of accounts payable, payroll allocations and fund accounting. Council Member/Pro Tem Courtney Cox questioned the delay in reporting time, to which Julie Watts responded that she is a part-time employee.

Motion by Council Member Burns Turner to Approve (d) Council Report. Seconded by Council Member/Pro Tem Courtney Cox.

Ayes: Three.

Noes: None.

Absent: Kelli Matula and Justin Boudreau

Motion approved unanimously.

Present and not voting except in the event of a tie: Mayor Boudreaux.

e. Payment Report, July 2024

City Finance - Julie Watts provided a detailed explanation regarding fund accounting and explained that this is a system generated report.

Motion by Council Member/Pro Tem Courtney Cox to Approve (e) Payment Report.
Seconded by Council Member Burns Turner.

Ayes: Three.

Noes: None.

Absent: Kelli Matula and Justin Boudreau

Motion approved unanimously.

Present and not voting except in the event of a tie: Mayor Boudreaux.

f. Year-to-Date Revenue and Expense Report

City Finance - Julie Watts provided a detailed explanation that the report reflects actual posted expenses. She stated that the information was entered, audited and complete.

Motion by Council Member/Pro Tem Courtney Cox to Approve (f) Year-to-Date Revenue and Expense Report. Seconded by Council Member Burns Turner.

Ayes: Two (Cox and Turner).

Noes: One (Haley).

Absent: Kelli Matula and Justin Boudreau

Motion approved unanimously.

Present and not voting except in the event of a tie: Mayor Boudreaux.

5. New Business

- a. Discussion and action to approve \$0.21 as the Maintenance & Operations portion of the 2024-2025 Ad Valorem Tax Rate (Record Vote).
- b. Discussion and action to approve \$0.000000 as the Debt Service portion of the 2024-2025 Ad Valorem Tax Rate (Record Vote).
- c. Discussion and action to approve Ordinance 2024-07 An Ordinance of the City of Simonton to adopt and levy the 2024 Ad Valorem Tax Rate of \$0.21 per \$100 dollars of valuation (Record Vote).
- d. Budget Adjustment FY 2023-2024.
- e. Discussion and action regarding Payment Report, June 2024.

Mayor Boudreaux stated that the City could not vote on items (a)-(c) above as the required 4-out-of-5 Council Members were not present. Items (a)-(c) were tabled.

Mayor Boudreaux stated that Item (d) Budget adjustment was incomplete and therefore tabled.

City Finance – Julie Watts provided an explanation of fund accounting as it pertains to the June 2024 Payment Report. Motion by Council Member Burns Turner to approve (e) June 2024 Payment Report. Seconded by Council Member/ Faith Haley.

Ayes: Three.

Noes: None.

Absent: Kelli Matula and Justin Boudreau

Motion approved unanimously.

Present and not voting except in the event of a tie: Mayor Boudreaux

6. Adjourn to Executive Session at 6:43 p.m.

Section 551.071 - Consultation with Legal Counsel

7. The City Council reconvened to Open Session at 7:30 p.m.

No action was required from Executive Session.

8. Reports

- a. Mayor - None
- b. City Attorney

City Attorney Philip Boedeker provided an explanation concerning the next steps regarding the ad valorem tax deadlines and the necessity for an additional City Council Special Meeting within seven (7) days.

c. City Staff – None.

d. City Council – None.

10. Next City Council Meeting is on September 24, 2024 at 6:00 p.m.

11. Adjournment

Mayor Boudreaux adjourned the City Council Meeting at 7:34 p.m. without objection.

Respectfully submitted,

Mayor Laurie Boudreaux

Nanci Mohr, City Secretary



DRAFT

ORDINANCE NO. 2024-07

AN ORDINANCE OF THE CITY OF SIMONTON, TEXAS, APPROVING THE FISCAL YEAR 2024-2025 AD VALOREM TAX (DEBT) RATE AND LEVY OF \$0.21 PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AND APPROVING THE 2024-2025 AD VALOREM TAX (MAINTENANCE AND OPERATION) RATE AND LEVY \$0.21 PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF SIMONTON, TEXAS, FOR THE YEAR 2024-2025 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AUTHORIZING EXEMPTIONS; AND PROVIDING A REPLEALER CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, Section 26.05 of the Texas Property Tax Code provided that by October 1 or as soon thereafter as practicable, the governing body of each taxing unit shall adopt a tax rate for the current tax year;

WHEREAS, such Section further provides that where the tax rate consist of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year);

WHEREAS, the proposed tax rate for the current tax year of the City of Simonton, Texas, consists of two such components, a tax rate of **\$0.00** for debt service and a tax rate of **\$0.21** to fund maintenance and operation expenditures; and

WHEREAS, a budget appropriating revenues generated by the collection of ad valorem for the use and support of the municipal government of the City of Simonton has been approved and adopted by the Simonton City Council as required by Title Four (4) Section 102.009 of the Local Government Code; and

WHEREAS, it is necessary and appropriate for the City Council to adopt the 2024-2025 Tax Rate for the City of Simonton, Texas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS, THE FOLLOWING:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. All property subject to as valorem taxation by the City of Simonton, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the

fair market value of such property.

Section 3. There is hereby levied for general purposes and use by the City of Simonton, Texas, for the year 2024-2025 and for each year thereafter until otherwise provided, an ad valorem tax at the rate of **\$0.21** on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Simonton, Texas. All property subject to ad valorem taxation by the City of Simonton, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

Section 4. For the purposes of paying the interest on bonds, warrants, certificates of obligation or other lawfully authorized evidence of indebtedness issued by the City of Simonton, Texas, including the various installments of principal due on serial bonds, warrants, certificates of obligation or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature and for the purpose of repaying any sums borrowed in anticipation current revenues for use in the payment of 2024-2025 for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the fiscal year 2024-2025 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 3 of this Ordinance, an annual ad valorem tax at the rate of **\$0.21** on each One Hundred Dollars (\$100) of assessed valuation.

Section 5. All ad valorem taxes levied hereby in the total amount of **\$0.21** on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Section 3 and 4 hereof, shall be due and payable on or before January 31, 2025. All ad valorem taxes due the City of Simonton, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

All taxes shall become a lien upon the property against which assessed and the Tax Assessor/Collector for the City of Simonton, Texas, shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest. The penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City of Simonton, Texas. All delinquent ad valorem taxes related to penalties and interest for the tax years prior to 2024, that are collected during Fiscal Year 2024-2025 shall be allocated to the general fund for maintenance and operation of the City of Simonton, Texas.

Section 6. The following exemptions are hereby authorized:

1. (HS) Homestead Local
2. (O65) Over 65

3. Local (48)
4. (DP) Disabled Persons Local (3)
5. (DV) Disabled Vet (5) (HB366) House Bill 366 (2),
6. (AUTO) Lease Vehicles Ex (2)

Section 7. All ordinances and parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

DULY PASSED, APPROVED AND ADOPTED this _____ day of September, 2024.

Laurie Boudreaux, Mayor

ATTEST:

Nanci Mohr, City Secretary