

ORDINANCE NO. 2026-07

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS, ADOPTING THE FOLLOWING INTERNATIONAL CODE COUNCIL CODES: 2021 INTERNATIONAL RESIDENTIAL CODE; 2021 INTERNATIONAL BUILDING CODE; PROVIDING FOR SEVERABILITY; PROVIDING FOR A SAVINGS; AND PROVIDING FOR REPEALER.**

**WHEREAS**, Chapter 214 of the Texas Local Government Code gives a Texas municipality to regulation housing and other structures; and

**WHEREAS**, as required by Sections 214.212 and 214.216 of the Texas Local Government Code, the City held a public hearing on 5/19/2026 prior to the adoption of a local amendment to the International Residential Code or the International Building Code; and

**WHEREAS**, the City Council of the City of Simonton, Texas, find it is in the best interest in the health and safety of the residents to adopt updated codes related to buildings and standards;

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

**SECTION 1.** The facts and matters contained in the preamble to this ordinance are found to be true and accurate and incorporated for all purposes.

**SECTION 2.** Section 8-19, International Codes Adopted, Chapter 8, Buildings and Building Regulations, of the City' Code of Ordinances shall be amended by repealing and adopting the following codes as promulgated by the International Code Council:

2021 INTERNATIONAL RESIDENTIAL CODE FOR ONE AND TWO FAMILY DWELLINGS  
2021 INTERNATIONAL BUILDING CODE

**SECTION 3.** All other codes adopted in Ordinance 2026-06 remain unaffected by this ordinance.

**SECTION 4.** In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Simonton, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

**SECTION 5.** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only. IN all other respects, the provisions of the Code of Ordinances of the City of Simonton, Texas, shall remain in full force and effect.

**SECTION 6.** The repeal of any ordinance or portion thereof by this ordinance shall not affect or impair any act done, offense committed, or right accrued or established, or any suit, prosecution, or proceeding pending or commenced in any case prior to the effective date of this ordinance. Any such violation of any ordinance or code provision existing prior to the effective date of this ordinance, and any penalty, punishment, or forfeiture incurred in respect thereto, shall not be affected by such repeal and may be prosecuted, enforced, and punished as if such ordinance or code provision had not been repealed.

PASSED, APPROVED and ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**FOR THE CITY**

\_\_\_\_\_  
**Laurie Boudreaux, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Cheyenne Graham, City Secretary**

# 2009 -2015 IBC Significant Changes Summary

## Tier I

- 503 – General Building Height & Area Limitations – Methods for determining allowable heights and areas have been dramatically revised and reformatted to improve user-friendliness – 3 revised Tables with no change in technical application – Does not alter results
- 308.3 - Classification segmentation of I-1 Occupancies into two conditions – Condition 1 (capable of self-preservation and egress) – Condition 2 (Assisted egress and defend-in-place methods) – More stringent requirements for story limitations, smoke barriers, sprinkler protection, and fire detection
- 308.4 - Classification segmentation of I-2 Occupancies into two conditions – Condition 1 (long-term care facilities) – Condition 2 (short-term medical facilities) – More stringent requirements for story limitations, smoke barriers, sprinkler protection, and fire detection
- 407.2.5 – Group I-2 Shared Living Spaces – Adds specific requirements to allow shared spaces to be part of, and open to, corridors where egress is not impeded
- 407.2.6 – Group I-2 Cooking Facilities – Adds specific requirements to allow cooking spaces to be part of, and open to, corridors where egress is not impeded
- 407.5 – I-2, Condition 2 - Smoke Compartment maximum size increased to 40,000 sf
- 507.9 – Group H-5 in Unlimited Area Buildings – The fire-safety controls of Section 415.11 (H-5) adequately reduce the hazards to those similar to a B Occupancy, and therefore can take advantage of similar code relief
- 705.3 – Buildings on the same lot – Allows a Type I or IIA, S-2 parking garage directly adjacent to a R-2 building – Allows occupant-use openings between the structures, but only requires opening protection in the exterior wall of the parking garage – 90 minute protection is required
- 903.2.1.6 – Sprinkler Systems in Assembly Occupancies – When an assembly use is established on an occupied roof – A-2 > 100 or any other A > 300, all floors below will be required to be sprinklered to the level of exit discharge
- 903.2.1.7- Multiple Fire Areas – Group A-1, A-2, A-3, and A-4 that share egress components, and contain more than 300 occupants, will be sprinklered, regardless of size
- Chapter 10 – MOE – Dramatic renumbering and provision relocation – Examples: 1015 now 1006, 1021 deleted, 1007 now Exit and Exit Access, 1009 now AMOE
- 1110 – Recreational Facilities – More detailed scoping requirements have been provided to coordinate with the ADA – Added scoping for technical requirements to align with Chapter 11 of the A117.1 standard.
- 1705.2.3 – Open Web Steel Joists and Joist Girders – Addition – Special inspections are now required during the installation – Types of inspections and reference standards identified
- 2612 – Plastic Composites – Addition – New definitions and applicable test standards for plastic composites used in decks, stairs, handrails, and guards
- 2902.3 – Public Toilet Facilities – Limited-size quick-service tenant spaces (300 sf or less) are no longer required to provide toilet facilities for public customers
- 3004 – Elevator Hoistway Venting – Provisions have been deleted - No longer required to be vented to the exterior – Technology advances and energy concerns have eliminated the historical justification
- 3006 – Elevator Lobbies – All requirements have been relocated from Chapter 7
- Chapter 34 - Deletion of Chapter 34 – Existing Buildings – IEBC is the now the only tool
- Chapter 35 - 2015 IBC References the 2009 ICC/ANSI A117.1 Accessibility standard – New Chapter 11 within for recreation

## Tier II

- 111.1 – Change of use or occupancy terms are synonymous – New CO's required on change
- 310.6 - Classification segmentation of R-4 Occupancies into two conditions – Condition 1 (capable of self-preservation and egress) – Condition 2 (Assisted egress and methods) – Further research ramifications
- 311.1.1 – Small storage rooms (less than 100 sf) are automatically accessory and not classified separately – Aggregates are still limited to 10% of the floor area
- 404.5 – Atriums - Smoke control is now mandated in I-2 and I-1, Condition 2 that connect two stories
- 404.9 & 404.10 – Egress travel through an atrium – Greatly expands the language regulating the provisions and referenced sections, but does not significantly change intent
- 505.2.3, Ex 2 – Mezzanine Openness – Direct access to at least one exit at the mezzanine level is no longer required
- Table 509 – Fire Protection of Incidental Uses – This table has been extensively expanded to include occupancy specifics and clarifications – Nifty comparison table to 2012 IBC in SC
- 711 & 712 – Horizontal assemblies and Vertical openings – Sections have been reorganized to separate requirements, and provide better clarity
- 903.2.8 – Group R Sprinkler Systems – Numerous changes and clarifications for R-4's due to the new use conditions
- 903.3.1.1.2 – NFPA 13 Exempt Locations – An exemption for bathrooms no more than 55 sf to align the IBC with recent changes to NFPA
- 903.3.1.2.2 – Breezeways – It clarifies that open-ended corridors, and associated stairways, and ramps must be protected when a 13R system is used – Not exempt
- 903.3.8 – Limited Area Sprinkler System – Reduces the exceptions for small systems serving a single fire area from 20 to 6
- 915 – Carbon Monoxide Detection – Relocated and expanded requirements –Group E added – Group I-3 excluded
- 1006 & 1007 – Number of Exits and Exit Access Doorways – Major reconsolidation of provisions – New Table 1006.2.1 (all previous provisions & some minor changes) – The Common Paths in non-sprinklered occupancies that require sprinklers have been changed from a number to NP – Extensive overall change
- 1007.1 - Exits and Exit Access Doorway Configuration – Clarification of measurement points – Remoteness must be maintained in exit access stairways and ramps – Performance language added to remoteness of three exits
- 1010.1.9 – Door Operations & Locking Systems – Numerous revisions throughout the locking provisions help clarify application through consistent terminology
- 1016.2 – Egress through Intervening Spaces – A means of egress is now permitted through an elevator lobby, provided access to at least one exit is available without passing through the lobby – Clears up misconception
- 1017.2.2 – Travel Distance increase for F-1 & S-1 – Increase to 400 feet if conditions are met
- 1023.3.1 – Stairway Extension – An interior exit stairway is now permitted be open directly to an exit passageway – No door is required
- 1103.2.8 – Areas in Places of Religious Worship – Small areas (Defined in the change) used for religious ceremonies are now exempt from access requirements
- 1104.4 – Multi-story Buildings and Facilities – Clarifies the Group M exception – Clarifies that government buildings may not use the exception

- 1107.3 & 1107.4 – Accessible Spaces and Routes – Provisions for connecting all spaces within a building have been modified – Distinctions have been provided for changes in elevation for stories and mezzanines – R-2 Dormitories not exempt
- 1107.5.1.1 & 1107.6.4.1 – Accessible Units in Assisted Living Facilities – The number of accessible units now depends on the capability of the residents
- 1107.6.1.1 – Group R Accessible units – Modification of how multiple buildings on a site are evaluated – Building size is described
- 1109.2 – Accessible Water Closet Compartments – In larger toilet rooms, 5% must be wheelchair accessible, and 5% must be ambulatory – New exception for toilet and bathing rooms serving bariatric patients
- 1602.1 – Definitions and Notations – The definitions of flexible and rigid diaphragms have been deleted and replaced with a reference to the procedures within the 2010 national load standard (ASCE/SEI 7-10) – Inconsistencies resolved
- 1603 – Construction Documents – Modification – Two additional roof snow items are required to be identified on the construction documents – Drift surcharge & Width of snow drifts
- 1603.1.8 – Special Loads – Addition – The dead load of rooftop PV must be identified on the construction documents
- 1607.12 – Roof Loads – Addition – The term vegetative roof has been defined in 202 and a reference to ASTM E 2397 has been added
- 1607.12.5 – Photovoltaic Panel Systems – Addition – Design requirements for roof structures have been added
- 1613.6 – Ballasted Photovoltaic Panel Systems – Addition – Seismic requirements added
- 1704.5 – Submittals to the Building Official – Addition – Requirements for submittal of reports and certificates are now clearly specified
- 1705.2 – Steel Construction – The special inspection requirements have been modified to align with the new terminology – References new SDI standard
- 1705.3 – Required Special Inspections of Concrete Construction – Specific requirements for the design and installation of adhesive anchors are now included in ACI 318, and continuous inspection added for defined loads
- 1804.1 – Excavation Near Foundations – Addition – Basic requirements have been added since the code was not specific
- 1808.3 – Design Surcharge Loads – Addition – Requirements to protect adjacent structures has been added
- 1901.3 – Anchoring to Concrete – Previous Sections 1908 and 1909 have been deleted due to inconsistency – New provisions have been added to the general requirements
- 1901.4 – Composite Structural Steel and Concrete Structures – Previous specific requirements have been deleted – New provisions have been added to the general requirements
- 2304.6 – Exterior Wall Sheathing – Section has been modified to establish minimum structural performance requirements and clarify provisions – References ASCE/SEI 7-10 – The term gable has been added
- 2308 – Conventional Light-frame Construction – Much of the Section is extensively reformatted and reorganized – New wall bracing designations and requirements, similar to the IRC, are provided
- 2309 – Wood Frame Construction Manual – Added Section – Manual allows designs for Risk Category I and II within described limitations
- 2406.4.7 – Safety Glazing adjacent to Bottom Stair Landing – Method of measurement revised to provide clarity – Restores 2009 language

## Tier III

- 202 – Definition of Private Garage added – For motor vehicles used by the tenants of the building – No repair or service for profit
- 202 – Definition of Horizontal Exit changed to focus on compartmentalization versus the path of egress travel
- 304.1 – Independent commercial kitchens < 2500 sf now included in the B Occupancy list
- 304.1 – Training and skill development description expanded for clarification in the B Occupancy list
- 306.2 - Independent commercial kitchens > 2500 sf clarified in the F-1 Occupancy list
- 310.5 – Lodging Houses (typical B&B's) clarified – 5 or fewer guest rooms – Constructed as IRC or R-3 – Change in 2012 IRC did not get carried to IBC
- 403.1, Ex 3 & 5 – Clarification of provisions when A-5, or H-1 thru H-3 are present in a high-rise – Self-limited by other specific requirements
- 406.3.1 – Private Garage floor area limitation (Group U) – Limited to 1000 sf, unless compartmentalized by 1-hour fire separations
- 412.7 – Travel distance in aircraft manufacturing facilities – Recognizes the current travel distance limits are problematic in large facilities – Introduces new table to derive compliance
- 510.2 – Horizontal Building Separation – The single story limit above grade is removed – Overall building height control remains the same
- Table 601, Footnote d – One-Hour substitution – Removed because application was extremely limited, and to eliminate misuse.
- 602.4 – Type IV Requirements – FRTW and cross-laminated timber (CLT) now allowed within exterior walls – Introduces structural composite lumber (SCL) into the size equivalency table
- 603.1, Item 26 – Wall construction of freezers and coolers – May be framed with combustible materials, if covered with non-combustible materials, are of less than 1000 sf of floor area, and the building is fully sprinklered
- 705.2 – Projections at Exterior Walls – The minimum required separation between leading edge of a projection and the line used to determine the FSD has been modified – Dramatically – Question intent and logic – Worst-case example changes from 40 inches clear to 20 feet
- 705.2.3 – Combustible Projections – Confusing language to determine application removed
- 706.2 – Structural Stability – Small language clarifications – Acknowledges tied and cantilevered options in NFPA 221
- 714.4.2 – Membrane penetrations – Further clarification of a wood, double top plate intersecting a horizontal assembly's lower membrane
- 904.13 – Domestic cooking systems in Group I-2, Condition 1 – Creates reasonable accommodations for industry designs while adding proper safeguards
- 907.2.3 – Group E – Manual Fire Alarms – Increases threshold to 50 – Increases EVAC threshold to 100
- 909.21.1 – Elevator Hoistway Pressurization Alternative – Creates viable alternatives to the traditional testing and measurement requirements
- 910 – Smoke and Heat Removal – Updated revisions for clarity – Allows mechanical smoke removal systems – Draft curtain provisions deleted – Based on the Technology Committees' evaluation of current available safeguards
- 1004.1.1 – Cumulative occupant loads – Clarifications for intervening spaces and mezzanine
- 1004.1.2 – Occupant load factor for Group M main levels and basements raised to 60 sf – Now all levels 60 SF
- 1009.8 - Two-way Communication Systems – Clarifies that a system may serve multiple elevators – Not required at service, freight, or private residence elevators

- 1011.15 & 1011.16 – Ladders – Addition – Permitted locations identified – Requirements in the IMC
- 1014.8 – Handrail Projections – Guidance provided for obstructions of required stairway widths with intermediate handrails
- 1018.3 – Aisles in Groups B & M – Clarifications of required width – Aligns with corridor widths now
- 1020.2 – Corridor Width and Capacity – Clarification for I-2 where bed or stretcher movement is necessary
- 1109.2.3 – Accessible Lavatories – Modification - The only accessible lavatory in a toilet room may not be in the accessible water compartment closet
- 1405.3 – Vapor Retarders – The required types and locations for each class of vapor retarder have been revised – Clarifies prohibited locations
- 1604.3 – Serviceability – Modifications have been made to the deflection limits of varying members to clarify and update
- 1607.9 – Impact Loads for Façade Access Equipment – Addition – New provisions added to align with OSHA requirements
- 1607.10.2 – Alternate Uniform Live Load Reduction – This method has been corrected to be consistent with the original intent as it appeared in the UBC
- 1609.1.1 – Determination of Wind Loads – New wind tunnel test added – ASCE 49
- 1613.5 – Amendments to ASCE 7 – Addition – Amendment to the diaphragm anchorage requirements – Clarifies aspect ratios
- 1705.11 – Special Inspection for Wind Resistance – Clarifies intent and specific requirements
- 1705.12 – Special Inspection for Seismic Resistance – Addition – Periodic special inspection of cold-formed steel special bolted moment frames is now mandated – Several modifications to other special inspections for seismic
- 1708.3.2 – Static Load Testing – Requirements have been revised to clarify intent – Arbitrary factor of two removed – Methods of testing are specified – Differences influenced by load duration effects when testing wood elements now addressed
- 1709.5 – Exterior Window and Door Assemblies – Clarifies that design pressure ratings are to be done on an allowable stress design basis
- 1711 – Material and Test Standards – Requirements for testing joist hangers has been deleted – Testing of concrete and clay roof tiles relocated to 1504
- 1803.5 – Investigated Conditions – The requirements addressing the evaluation of rock materials have been updated to align with current geotechnical engineering practice – Underpinning and excavation requirements have been added
- 1810.2.5 – Group Effects – Clarification of the requirements on uplift of grouped deep foundation elements
- 1810.3 - Design and Detailing – Addition – Provisions for structural steel piles have been added to clarify intent
- 1904 – Durability Requirements – IBC requirements have been deleted and replaced by a reference to ACI 318's (2014) requirements
- 1905.1.3 – Modifications to ACI 318, Section 18.5 - IBC requirements have been deleted and replaced by a reference to ACI 318's (2014) requirements
- 1905.1.8 – Extensive modifications have been made to the concrete anchorage provisions to achieve consistency with Chapter 17 of ACI 318's (2014) requirements
- 2101.2 - Masonry Design Methods – References to the MSJC have been deleted because the 2013 edition of TMS 402/ACI 530/ASCE 5 have been substantially reorganized to be more user-friendly – Section now simply references these documents

- 2103 – Masonry Construction Materials – Provisions have been deleted because they are now contained in TMS 602/ACI 530.1/ASCE 6
- 2104 – Masonry Construction – Provisions have been deleted because they are now contained in TMS 602/ACI 530.1/ASCE 6
- 2105 – Quality Assurance – Provisions have been deleted because they are now contained in TMS 602/ACI 530.1/ASCE 6 and the special inspection and testing requirements of Chapter 17
- 2111 & 2113 – Masonry Fireplaces and Chimneys – Definitions relocated to 202 – Reinforcement and anchorage requirements updated to clarify intent
- 2210 – Cold-formed Steel – A new SDI standard for composite decks has been added to Chapter 35
- 2211 - Cold-formed Steel Light-frame Construction – A new AISI standard (S220) is now referenced for non-structural products
- 2303.1.4 – Structural Glued Cross-laminated Timber – Abbreviated CLT – New definition added to 202 – New standard ANSI/APA PRG 320
- 2303.1.13 – Engineered Wood Rim Board - New definition added to 202 – Two new referenced standards in Chapter 35
- 2304.10.6 – Load Path – Requirements for steel straps modified to align with AISI Product Data Standard S201
- 2304.12 – Protection against Decay and Termites – Modifications clarify where waterborne preservatives are required and where they are not required
- Chapter 25 – Gypsum Panel Products – Definition of gypsum board revised and a new definition for gypsum panel products added to 202 – Terms aligned throughout Chapter



## Deep dive into **Change...**

**The 2021 IRC introduces significant updates in energy efficiency, structural design, fire safety, accessibility, and mechanical systems compared to the 2015 edition.**

### Structural and Design Updates

- **Story Height and Wall Design:** The 2021 IRC allows construction of 12-foot high bearing walls if engineered for gravity loads, with increased wall bracing and roof or ceiling diaphragm support, restoring flexibility for taller residential stories (IRC Section 301.3). [↻ 1](#)
- **Cripple Wall Requirements:** Hillside light-frame construction is now treated as an irregular building type, requiring engineered designs for lateral force transfer when slopes exceed 1:5 and cripple wall heights exceed 7 feet (IRC Section 301.2.2.6). [↻ 1](#)
- **Live Load Adjustments:** Guards and handrails now have separate live load requirements, with guards required to resist 200 pounds outward and downward, reducing hardware needs for decks and elevated surfaces (IRC Table 301.5). [↻ 1](#)
- **Additions and Alterations:** Additions, alterations, or repairs must not reduce compliance of existing structures, and small additions under 500 sq. ft. are exempt from whole-house ventilation requirements (IRC Section R102.7.1). [↻ 1](#)

[↻ 2 Sources](#)

### Energy Efficiency Enhancements

- **Chapter 11 Integration:** Energy efficiency provisions from the International Energy Conservation Code (IECC) are incorporated, including insulation, high-performance windows, HVAC, water heating, duct placement, and air sealing requirements. [↻ 2](#)
- **Compliance Options:** Builders can choose prescriptive packages or a performance path with a 5% modeled improvement over baseline energy use, providing flexibility while maintaining efficiency. [↻ 1](#)
- **Hot Water Piping:** Maximum hot water piping length is limited to 100 feet to reduce energy loss (IRC Section P2905.3). [↻ 1](#)
- **Air-Sealed Electrical Boxes:** Electrical and communication outlet boxes must be sealed and tested to limit air leakage, ensuring compliance with energy conservation goals. [↻ 1](#)

[↻ 2 Sources](#)


### Fire Safety and Accessibility

- **Garage-Dwelling Door Protection:** Doors between garages and residences must now be self-latching and equipped with self-closing or automatic-closing devices, enhancing fire safety (IRC Section R302.5). [↻ 1](#)
- **Safety Glazing:** Language updated to require glazing adjacent to wet surfaces near tubs, showers, and pools, improving clarity and safety (IRC Section R308.4.5). [↻ 1](#)
- **Emergency Escape Openings:** Pathways from emergency escape and rescue openings must be at least 36 inches wide, ensuring safe egress

- 2015 international residential code **pdf**
- 2015 residential building code **pdf**
- 2015 international building code **pdf**
- ibc** 2015 building code **pdf**
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- irc** 2015 **pdf free download**
- national** building code 2015 **pdf**
- international residential code 2015 **edition**

(IRC Section R310.1). [↪ 1](#)

- **Accessibility:** The 2021 IRC expands guidance for accessible design, including provisions for tiny houses and accessory dwelling units, reflecting modern residential trends. [↪ 1](#)

[↪](#)  [↪ 2 Sources](#)

## Materials and Technology

- **Innovative Materials:** The code now accommodates advanced insulation, high-performance windows, and solar panels, supporting sustainable and resilient construction. [↪ 1](#)
- **Intermodal Shipping Containers:** Repurposed shipping containers must comply with structural provisions, reflecting new construction methods (IRC Section 3115). [↪ 1](#)

[↪](#)  [↪ 2 Sources](#)

## Summary

The 2021 IRC builds upon the 2015 edition by enhancing **energy efficiency, structural safety, fire protection, and accessibility**, while providing flexibility for innovative materials and modern residential designs. Compliance now requires awareness of updated prescriptive and performance paths, engineered design requirements for irregular structures, and stricter safety and energy provisions, ensuring safer, more sustainable, and resilient residential buildings. [↪ National Association of Home Builders](#) [+3](#)

[↪](#) National Association of Home B...

**2021 Significant Code Changes for the IRC**

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**SIGNIFICANT CHANGES TO THE INTERNATIONAL...**



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## 2021 Significant Changes to the International Residential Code

ICC Digital Codes is the largest provider of model codes, custom codes and standards used worldwide to construct safe, sustainable, affordable and resilient structures.

[↪](#) Sycamore, IL | Official Website  
<https://www.cityofsycamore.com> > DocumentCenter > View

### [PDF] SIGNIFICANT CHANGES TO THE INTERNATIONAL BUILDING ...

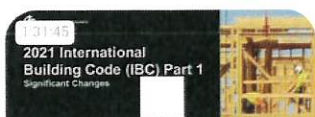
The items noted below are what we feel are noteworthy at the local level. It should be noted that this is not a comprehensive list of all of the changes that were made. If you wish to view a comprehensive ...

## Videos of Changes In International Building And Residential Codes 201... >



Significant **Changes to the 2021 International RESIDENTIAL Code - PART 1**

 YouTube · American Wood Council  
9K views · Aug 31, 2023



Significant **Changes to the 2021 IBC - Part 1**



## 2021 Significant Code Changes for the IRC

This summary includes changes to the International Residential Code (IRC), including the Chapter 11 Energy Efficiency provisions extracted from the International Energy Conservation Code (IECC) Residential Provisions. This is not all the changes that were approved.

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**IRC Section R301.2.1.2 Protection of openings:** Wind-borne debris protection in hurricane-prone regions is now required for any site within one mile of the mean high-water line of an Exposure D condition instead of just one mile from a coastal mean high-water line. This will include buildings adjacent to wide rivers or large inland lakes but not directly fronting on the Atlantic Ocean or Gulf of Mexico.

**IRC Section 301.2.2.6 Cripple Wall Clear Height:** Hillside light-frame construction is added as an irregular building type to be addressed by an engineered design for the transfer of lateral forces from the house to the foundation. The irregularity applies where the slope exceeds 1-unit vertical in 5-units horizontal, the tallest cripple wall clear height exceeds 7-feet, and the area under the lowest floor is less than 50% finished space.

**IRC Section 301.3 Story Height:** The ability is restored to construct a story of a dwelling using 12-foot high bearing walls if the wall studs are engineered for gravity loads, wall bracing amounts are increased, and a roof or ceiling diaphragm provides support to the studs.

**IRC Section Table 301.5 Minimum Uniformly Distributed Live Loads:** The live load requirement for guards and handrails are separated, and guards are only required to resist a 200-pound load in the outward and downward directions. The change would reduce the amount of connection hardware needed to construct a guard along a deck or other elevated walking surface.

**IRC Section 326 Habitable Attics:** Habitable attics are required to be considered a story above grade plane unless it meets the same restrictions as mezzanines. A dwelling may need to be sprinklered in order to permit a habitable attic to be constructed.



**IRC Tables 403.1(1), 403.1(2), 403.1(3) Minimum Thickness for Concrete Footings for Light-Frame Construction:** The minimum footing width tables are revised to remove overly conservative assumptions or correct underlying calculations to match common engineering practice for light-frame construction. In most cases footing sizes will be modestly reduced from the 2015 and 2018 IRC requirements.

**IRC Sections 403.1.6 Foundation Anchorage:** Requirements are added for wet-setting of anchor bolts in foundations, including the need for proper consolidation of concrete around wet-set bolts.

**IRC Section 703.4 Flashing at Window and Door Openings:** An insulation stop is required be installed around window and door openings to allow for drainage of water to the surface of the exterior wall finish. The insulation stop is to be located 1 to 2 inches from the face of exterior sheathing.

**IRC Sections 703.7 Lath and Furring:** The lath and attachment requirements for exterior lath and plaster (stucco) are revised to correlate with ASTM C926 and C1063 and attachment and placement requirements for furring. Fasteners for lath are required to be spaced 7 inches vertically along studs or furring and horizontally at the spacing of the studs or furring.

**IRC Sections 703.7.3 Water Resistive Barriers:** The water-resistive barrier requirements behind stucco where applied to wood-based sheathing are divided into separate sections for dry and moist climate zones. A 3/16-inch air space or material with high drainage efficiency is required in moist climate zones.

**IRC Tables N1102.1.2 and N1102.1.4 Insulation and Fenestration Requirements:** Prescriptive wall, ceiling and slab edge insulation levels are increased as follows:

- Wall insulation in Climate Zones 4 and 5 increased from R-20 in the cavity to R-20 in the cavity +R-5 continuous.
- Slab edges in Climate Zone 3 are required to be insulated with a minimum R-10 at 2-foot depth.
- The depth of the required R-10 slab edge insulation for Climate Zone 4 and 5 is increased from 2 feet to 4 feet minimum.
- Attic insulation levels are increased in Climate Zones 2 and 3 from R-38 to R-49, and in Climate Zones 4-8 from R-49 to R-60.

**IRS Sections N1104.1-N1104.2 Lighting Controls:** 100% of permanently installed lighting fixtures must have high efficacy lamps with efficiency of as 70 lumens per watt. All permanently installed lighting fixtures must have dimmers or occupant sensor controls. **IRC Section N1105.2 Performance-Based Compliance:** A backstop is added in the performance path requiring the building thermal envelope to achieve equal or greater levels of energy efficiency to the 2009 IECC.



**IRC Tables N1105.4.2(1) and N1103.6.2 Mechanical Ventilation Reference Design:**

The mechanical ventilation system used in the standard reference design used in a performance path analysis is required to be the same system used in the proposed design. The table of whole house mechanical ventilation fan efficacy is modified to specify fan efficacy by system type rather than fan location.

**IRC Section N1106.3 Energy Rating Index:** The maximum Energy Rating Index (ERI) thresholds are lowered by 5-8 points (9-13% increase in stringency) depending on the climate zone. In addition, the amount of total energy use reduction from on-site renewable is limited to 5%.

**IRC Section 1101.6 and 1106.6 Renewable Energy Certificate and Verification:** A renewable energy certification is required to be given to the code official when on-site renewables are used in the ERI path. The certificate must demonstrate the homeowner owns the solar energy system or that a certain quantity of the energy generated belongs to the homeowner.

**IRC Section N1101.13.5 Additional Efficiency Package Options:** An additional efficiency package is required beyond base requirements. It is intended to increase stringency by about 5% of building energy use. For prescriptive or performance path, five individual packaged options are added: (1) insulation and glazing, (2) HVAC, (3) water heating, (4) ducts entirely within conditioned space, and (5) air sealing and ventilation. Performance path may choose a 5% modeled improvement in lieu the package requirement. ERI requires a 5% improvement over its baseline.

**IRC Section P2905.3 Hot Water Supply to Fixtures:** A new section is added limiting the maximum length of hot water piping to 100-feet.

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

5/11/2026 6:34 PM

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
Abbie Ferguson eCheck #: N/A 0018	Check date: 3/3/2026 3/1/2026	March 2026 - Media Consulting		
100-10-5258	Consulting		800.00	
200-81-5032	Advertising and Marketing		200.00	
300-83-5032	Advertising and Marketing		200.00	
		Invoice Total	<b>1,200.00</b>	<b>1,200.00</b>
		Check Total	<b>1,200.00</b>	<b>1,200.00</b>
		<b>Total</b>	<b>1,200.00</b>	<b>1,200.00</b>
Total number of payments: 1				
AT&T Check #: 6594 1518313117	Check date: 3/20/2026 3/7/2026	February 2026		
100-40-5301	Internet		779.09	
		Invoice Total	<b>779.09</b>	<b>779.09</b>
		Check Total	<b>779.09</b>	<b>779.09</b>
		<b>Total</b>	<b>779.09</b>	<b>779.09</b>
Total number of payments: 1				
BrooksWatson & Company PLLC eCheck #: N/A SI.03.16.26	Check date: 3/31/2026 3/16/2026	2025 Audit Services - Initial payment		
100-10-5252	Accounting and Audit Fees		10,000.00	
		Invoice Total	<b>10,000.00</b>	<b>10,000.00</b>
		Check Total	<b>10,000.00</b>	<b>10,000.00</b>
		<b>Total</b>	<b>10,000.00</b>	<b>10,000.00</b>
Total number of payments: 1				

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City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
Bureau Veritas				
eCheck #: N/A	Check date: 3/3/2026			
RI 26009672 thru RI 26009678	2/28/2026	February 2026 Permit Fees	3,122.53	
100-50-5272	L & P - Residential	Invoice Total	<b>3,122.53</b>	<b>3,122.53</b>
		Check Total	<b>3,122.53</b>	<b>3,122.53</b>
eCheck #: N/A	Check date: 3/31/2026			
26015038 RI 00293	3/26/2026	Residential Permit Fees	76.92	
100-50-5272	L & P - Residential	Invoice Total	<b>76.92</b>	<b>76.92</b>
		Check Total	<b>76.92</b>	<b>76.92</b>
		<b>Total</b>	<b>3,199.45</b>	<b>3,199.45</b>
Total number of payments: 2				
Direct TV				
eCheck #: N/A	Check date: 3/10/2026			
056378762X260226	3/9/2026	February 2026 - TV Service	106.79	
100-10-5263	Subscriptions	Invoice Total	<b>106.79</b>	<b>106.79</b>
		Check Total	<b>106.79</b>	<b>106.79</b>
		<b>Total</b>	<b>106.79</b>	<b>106.79</b>
Total number of payments: 1				

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
Eddie Peacock, PLLC				
eCheck #: N/A	Check date: 3/3/2026			
EP LLC-2587	2/23/2026	February 2026 - Accounting Services	1,083.75	
100-10-5258	Consulting	Invoice Total	<b>1,083.75</b>	<b>1,083.75</b>
		Check Total	<b>1,083.75</b>	<b>1,083.75</b>
eCheck #: N/A	Check date: 3/3/2026			
EP LLC-2603	3/2/2026	Feb 2026 - Accounting Services	437.50	
100-10-5258	Consulting	Invoice Total	<b>437.50</b>	<b>437.50</b>
		Check Total	<b>437.50</b>	<b>437.50</b>
eCheck #: N/A	Check date: 3/20/2026			
EP LLC-2615	3/16/2026	Accounting Services 03-06- thru 03-11	828.75	
100-10-5258	Consulting	Invoice Total	<b>828.75</b>	<b>828.75</b>
		Check Total	<b>828.75</b>	<b>828.75</b>
eCheck #: N/A	Check date: 3/31/2026			
EP LLC-2627	3/30/2026	Accounting Services - 03-18 thru 03-28 -	877.50	
100-10-5258	Consulting	Invoice Total	<b>877.50</b>	<b>877.50</b>
		Check Total	<b>877.50</b>	<b>877.50</b>
		<b>Total</b>	<b>3,227.50</b>	<b>3,227.50</b>
Total number of payments: 4				

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
Fort Bend Central Appraisal District - FBCAD				
eCheck #: N/A	Check date: 3/19/2026			
Payment # 3 - March - May	2/28/2026	Quarterly Payment - 3rd Q - FY 26	904.00	
100-10-5250	FBC Appraisal Dist.			
		Invoice Total	<b>904.00</b>	<b>904.00</b>
		Check Total	<b>904.00</b>	<b>904.00</b>
		<b>Total</b>	<b>904.00</b>	<b>904.00</b>
Total number of payments: 1				
Hudson Energy				
eCheck #: N/A	Check date: 3/3/2026			
S2602020001-00008	2/18/2026	City Electric - February 2026	403.81	
100-40-5302	City Hall Electricity		470.43	
100-40-5303	Street Lights		<b>874.24</b>	<b>874.24</b>
		Invoice Total	<b>874.24</b>	<b>874.24</b>
		Check Total	<b>874.24</b>	<b>874.24</b>
		<b>Total</b>	<b>874.24</b>	<b>874.24</b>
Total number of payments: 2				
eCheck #: N/A				
S2603020001-00008	Check date: 3/19/2026			
100-40-5302	3/2/2026	City Electric - March 2026	412.64	
100-40-5303	City Hall Electricity		474.82	
	Street Lights		<b>887.46</b>	<b>887.46</b>
		Invoice Total	<b>887.46</b>	<b>887.46</b>
		Check Total	<b>887.46</b>	<b>887.46</b>
		<b>Total</b>	<b>1,761.70</b>	<b>1,761.70</b>

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
Impress Computers eCheck #: N/A 12079 100-10-5030	Check date: 3/31/2026 3/11/2026 Technology	City Secretary - New Computer	2,098.00	
		Invoice Total	<b>2,098.00</b>	<b>2,098.00</b>
		Check Total	<b>2,098.00</b>	<b>2,098.00</b>
		<b>Total</b>	<b>2,098.00</b>	<b>2,098.00</b>

Total number of payments: 1

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
IRS				
eCheck #: N/A PY362026 100-2105	Check date: 3/28/2026 3/6/2026 Payroll Tax	Medicare-Employee	39.04	
		Invoice Total	<b>39.04</b>	<b>39.04</b>
		Check Total	<b>39.04</b>	<b>39.04</b>
eCheck #: N/A PY362026 100-2105	Check date: 3/28/2026 3/6/2026 Payroll Tax	Federal Withholding	132.77	
		Invoice Total	<b>132.77</b>	<b>132.77</b>
		Check Total	<b>132.77</b>	<b>132.77</b>
eCheck #: N/A PY362026 100-2105	Check date: 3/28/2026 3/6/2026 Payroll Tax	Social Security-Employee	166.92	
		Invoice Total	<b>166.92</b>	<b>166.92</b>
		Check Total	<b>166.92</b>	<b>166.92</b>
eCheck #: N/A PY362026 100-2105	Check date: 3/28/2026 3/6/2026 Payroll Tax	Medicare-Employee	39.04	
		Invoice Total	<b>39.04</b>	<b>39.04</b>
		Check Total	<b>39.04</b>	<b>39.04</b>
eCheck #: N/A PY362026 100-2105	Check date: 3/28/2026 3/6/2026 Payroll Tax	Social Security-Employee	166.92	
		Invoice Total	<b>166.92</b>	<b>166.92</b>
		Check Total	<b>166.92</b>	<b>166.92</b>

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
IRS eCheck #: N/A PY3202026 100-2105	Check date: 3/28/2026 3/20/2026 Payroll Tax	Social Security-Employer	166.92	
		Invoice Total	<b>166.92</b>	<b>166.92</b>
		Check Total	<b>166.92</b>	<b>166.92</b>
eCheck #: N/A PY3202026 100-2105	Check date: 3/28/2026 3/20/2026 Payroll Tax	Medicare-Employer	39.04	
		Invoice Total	<b>39.04</b>	<b>39.04</b>
		Check Total	<b>39.04</b>	<b>39.04</b>
eCheck #: N/A PY3202026 100-2105	Check date: 3/28/2026 3/20/2026 Payroll Tax	Medicare-Employee	39.04	
		Invoice Total	<b>39.04</b>	<b>39.04</b>
		Check Total	<b>39.04</b>	<b>39.04</b>
eCheck #: N/A PY3202026 100-2105	Check date: 3/28/2026 3/20/2026 Payroll Tax	Federal Withholding	132.77	
		Invoice Total	<b>132.77</b>	<b>132.77</b>
		Check Total	<b>132.77</b>	<b>132.77</b>
eCheck #: N/A PY3202026 100-2105	Check date: 3/28/2026 3/20/2026 Payroll Tax	Social Security-Employee	166.92	
		Invoice Total	<b>166.92</b>	<b>166.92</b>
		Check Total	<b>166.92</b>	<b>166.92</b>

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

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Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
IRS				
Total number of payments: 10			<b>1,089.38</b>	<b>1,089.38</b>
Langford Community Management Services				
eCheck #: N/A	Check date: 3/4/2026			
6683	1/26/2026	GLO MOD 24-065-168-F083		
100-10-5258	Consulting		19,672.80	
		Invoice Total	<b>19,672.80</b>	<b>19,672.80</b>
		Check Total	<b>19,672.80</b>	<b>19,672.80</b>
Total number of payments: 1			<b>19,672.80</b>	<b>19,672.80</b>
Lease Direct				
eCheck #: N/A	Check date: 3/3/2026			
595505005	2/15/2026	February 2026 - copy machine leasing	147.95	
100-10-5036	Copy and Printing			
		Invoice Total	<b>147.95</b>	<b>147.95</b>
		Check Total	<b>147.95</b>	<b>147.95</b>
eCheck #: N/A	Check date: 3/19/2026			
59580518	3/15/2026	March 2026 - Copy Machine Rental	147.95	
100-10-5036	Copy and Printing			
		Invoice Total	<b>147.95</b>	<b>147.95</b>
		Check Total	<b>147.95</b>	<b>147.95</b>
Total number of payments: 2			<b>295.90</b>	<b>295.90</b>

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
LJA Engineering eCheck #: N/A 202554172 100-40-5275	Check date: 3/20/2026 12/11/2025 Capital Improvement	Grant GLO - 1289-22CDBG	25,818.70	
		Invoice Total	<b>25,818.70</b>	<b>25,818.70</b>
202559402 100-40-5275	1/15/2026 Capital Improvement	CDGB- Mit - 1289-22CDBG	7,857.86	
		Invoice Total	<b>7,857.86</b>	<b>7,857.86</b>
		Check Total	<b>33,676.56</b>	<b>33,676.56</b>
		<b>Total</b>	<b>33,676.56</b>	<b>33,676.56</b>
Total number of payments: 1				
Makin the Cut Landscaping eCheck #: N/A 249576 200-82-5311 300-82-5311	Check date: 3/3/2026 2/20/2026 Lighting, Landscaping, signage, painting, repairs, parks, mowing Lighting, Landscaping, Signage, Mowing, Painting, Repairs, and Parks	February 2026 - city hall and ROW maint	75.00 1,200.00	
		Invoice Total	<b>1,275.00</b>	<b>1,275.00</b>
		Check Total	<b>1,275.00</b>	<b>1,275.00</b>
eCheck #: N/A 104 200-82-5311 300-82-5311	Check date: 3/31/2026 3/26/2026 Lighting, Landscaping, signage, painting, repairs, parks, mowing Lighting, Landscaping, Signage, Mowing, Painting, Repairs, and Parks	March - ROW and City Hall - mowing	75.00 1,200.00	
		Invoice Total	<b>1,275.00</b>	<b>1,275.00</b>
		Check Total	<b>1,275.00</b>	<b>1,275.00</b>
		<b>Total</b>	<b>2,550.00</b>	<b>2,550.00</b>
Total number of payments: 2				

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
Marta G. Cleaning Services				
eCheck #: N/A	Check date: 3/3/2026			
24 - 1	2/9/2026	INV # 24 - Adjustment January 2026	80.00	
100-40-5310	Janitorial Services	Invoice Total	<b>80.00</b>	<b>80.00</b>
		Check Total	<b>80.00</b>	<b>80.00</b>
eCheck #: N/A	Check date: 3/20/2026			
25	3/13/2026	February Cleaning Services - 02-07 thru	560.00	
100-40-5310	Janitorial Services	Invoice Total	<b>560.00</b>	<b>560.00</b>
		Check Total	<b>560.00</b>	<b>560.00</b>
		<b>Total</b>	<b>640.00</b>	<b>640.00</b>
Total number of payments: 2				
Olson & Olson, LLP				
eCheck #: N/A	Check date: 3/19/2026			
17384	3/9/2026	February 2026 - Attorney Fees	1,890.00	
100-10-5256	Attorney Fees	Invoice Total	<b>1,890.00</b>	<b>1,890.00</b>
		Check Total	<b>1,890.00</b>	<b>1,890.00</b>
		<b>Total</b>	<b>1,890.00</b>	<b>1,890.00</b>
Total number of payments: 1				

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
Platinum Copier eCheck #: N/A 302163 100-10-5036	Check date: 3/3/2026 2/28/2026 Copy and Printing	Feb 2026 - Copy Fees	276.28	
		Invoice Total	<b>276.28</b>	<b>276.28</b>
		Check Total	<b>276.28</b>	<b>276.28</b>
		<b>Total</b>	<b>276.28</b>	<b>276.28</b>
Total number of payments: 1				
Primo Water/Ready Refresh eCheck #: N/A March 2026 100-10-5035	Check date: 3/13/2026 3/13/2026 Office Supply & postage	Water Delivery - March 2026	10.80	
		Invoice Total	<b>10.80</b>	<b>10.80</b>
		Check Total	<b>10.80</b>	<b>10.80</b>
		<b>Total</b>	<b>10.80</b>	<b>10.80</b>
Total number of payments: 1				
Scoop Health - Next Level eCheck #: N/A PY362026 100-2107	Check date: 3/3/2026 3/6/2026 Health Ins Payable	Scoop Health - Next Level	80.80	
		Invoice Total	<b>80.80</b>	<b>80.80</b>
		Check Total	<b>80.80</b>	<b>80.80</b>
		<b>Total</b>	<b>80.80</b>	<b>80.80</b>
Total number of payments: 1				

City of Simonton  
 Payment Report  
 3/1/2026 to 3/31/2026

Vendor Invoice # Account #	Invoice Date Account Description	Invoice Description	Invoice Amount	Payment Amount
Stacey Gooatee Check #: 6593 2026-01 100-10-5258	Check date: 3/4/2026 3/3/2026 Consulting	January & February 2026 - Finance	1,064.00	
		Invoice Total	<b>1,064.00</b>	<b>1,064.00</b>
		Check Total	<b>1,064.00</b>	<b>1,064.00</b>
		<b>Total</b>	<b>1,064.00</b>	<b>1,064.00</b>
Total number of payments: 1				
Texas Workforce Commission - TWC eCheck #: N/A 03032026 - late pymnt fee 100-10-5205	Check date: 3/3/2026 2/2/2026 Payroll Tax	Q4 2025 - TWC - wage report	64.21	
		Invoice Total	<b>64.21</b>	<b>64.21</b>
		Check Total	<b>64.21</b>	<b>64.21</b>
		<b>Total</b>	<b>64.21</b>	<b>64.21</b>
Total number of payments: 1				
TXHB - TX Health Benefits eCheck #: N/A PY362026 100-2107	Check date: 3/3/2026 3/6/2026 Health Ins Payable	TXHB	897.09	
		Invoice Total	<b>897.09</b>	<b>897.09</b>
		Check Total	<b>897.09</b>	<b>897.09</b>
		<b>Total</b>	<b>897.09</b>	<b>897.09</b>
Total number of payments: 1				
		<b>Grand Total</b>	<b>85,484.35</b>	<b>85,484.35</b>

City of Simonton  
 Payment Report Summary  
 3/1/2026 to 3/31/2026

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Account Number	Account Description	Total Number of Payments	Total Amount of Payments
100-10-5030	Technology	1	2,098.00
100-10-5035	Office Supply & postage	1	10.80
100-10-5036	Copy and Printing	3	572.18
100-10-5205	Payroll Tax	1	64.21
100-10-5250	FBC Appraisal Dist.	1	904.00
100-10-5252	Accounting and Audit Fees	1	10,000.00
100-10-5256	Attorney Fees	1	1,890.00
100-10-5258	Consulting	7	24,764.30
100-10-5263	Subscriptions	1	106.79
100-2105	Payroll Tax	10	1,089.38
100-2107	Health Ins Payable	2	977.89
100-40-5275	Capital Improvement	2	33,676.56
100-40-5301	Internet	1	779.09
100-40-5302	City Hall Electricity	2	816.45
100-40-5303	Street Lights	2	945.25
100-40-5310	Janitorial Services	2	640.00
100-50-5272	L & P - Residential	2	3,199.45
200-81-5032	Advertising and Marketing	1	200.00
200-82-5311	Lighting, Landscaping, signage, painting, repairs, parks, mowing	2	150.00
300-82-5311	Lighting, Landscaping, Signage, Mowing, Painting, Repairs, and Parks	2	2,400.00
300-83-5032	Advertising and Marketing	1	200.00
<b>Total</b>		<b>46</b>	<b>85,484.35</b>

City of Simonton  
 Financial Statement  
 As of March 31, 2026

<b>100 - General Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Ad Valorem	15,567.81	29,531.17	(13,963.36)	332,531.67	354,374.00	93.84%	21,842.33
Other Revenue Sources	0.00	44,846.48	(44,846.48)	64,068.86	538,350.00	11.90%	474,281.14
Sales & Property Taxes	21,101.38	23,560.83	(2,459.45)	179,872.10	282,750.00	63.62%	102,877.90
Permits & Licenses	636.00	1,250.00	(614.00)	21,097.21	15,000.00	140.65%	(6,097.21)
Business & Franchise	3,524.43	3,250.00	274.43	23,108.86	39,000.00	59.25%	15,891.14
Municipal Court Revenue	0.00	91.67	(91.67)	0.00	1,100.00	0.00%	1,100.00
EDCs Fees	0.00	525.00	(525.00)	0.00	6,300.00	0.00%	6,300.00
Interest Income	1,526.39	1,800.01	(273.62)	12,491.79	21,600.00	57.83%	9,108.21
Revenue Totals	42,356.01	104,855.16	(62,499.15)	633,170.49	1,258,474.00	50.31%	625,303.51
<b>Expense Summary</b>							
Insurance Expense	977.89	2,133.34	(1,155.45)	14,242.18	25,600.00	55.63%	11,357.82
Office & Supplies	4,100.07	7,043.76	(2,943.69)	41,673.75	84,525.00	49.30%	42,851.25
Legal & Professional	29,880.25	25,804.59	4,075.66	109,187.83	309,655.00	35.26%	200,467.17
Payroll/Personnel	6,285.59	25,410.87	(19,125.28)	50,115.57	305,040.00	16.43%	254,924.43
Community Programs & Donations	0.00	416.67	(416.67)	231.27	5,000.00	4.63%	4,768.73
Dues & Subscriptions	106.79	250.00	(143.21)	14,277.57	3,000.00	475.92%	(11,277.57)
Other Expenses	0.00	5,781.41	(5,781.41)	303.25	69,386.00	0.44%	69,082.75
Capital	33,676.56	107,814.40	(74,137.84)	33,695.95	1,294,288.00	2.60%	1,260,592.05
Maintenance & Repair	0.00	59,520.27	(59,520.27)	35,334.69	714,512.00	4.95%	679,177.31
Utilities	1,761.70	880.66	881.04	5,503.33	10,568.00	52.08%	5,064.67
Expense Totals	76,788.85	235,055.97	(158,267.12)	304,565.39	2,821,574.00	10.79%	2,517,008.61

City of Simonton  
 Financial Statement  
 As of March 31, 2026

<b>100 - General Fund</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Ad Valorem</b>							
100-4001 Ad Valorem	15,567.81	29,531.17	(13,963.36)	332,531.67	354,374.00	93.84%	21,842.33
Ad Valorem Totals	15,567.81	29,531.17	(13,963.36)	332,531.67	354,374.00	93.84%	21,842.33
<b>Other Revenue Sources</b>							
100-4002 FBC CAD #8	0.00	4,833.33	(4,833.33)	54,386.50	58,000.00	93.77%	3,613.50
100-4650 Other Revenue/General Fund	0.00	40,013.15	(40,013.15)	9,682.36	480,350.00	2.02%	470,667.64
Other Revenue Sources Totals	0.00	44,846.48	(44,846.48)	64,068.86	538,350.00	11.90%	474,281.14
<b>Sales &amp; Property Taxes</b>							
100-4003 Mixed Beverage	2,564.00	2,833.33	(269.33)	19,647.25	34,000.00	57.79%	14,352.75
100-4010 Sales Tax - City's Portion	14,829.90	16,583.33	(1,753.43)	125,771.86	199,000.00	63.20%	73,228.14
100-4011 1/4% Sales Tax (Roads)	3,707.48	4,144.17	(436.69)	34,452.99	49,750.00	69.25%	15,297.01
Sales & Property Taxes Totals	21,101.38	23,560.83	(2,459.45)	179,872.10	282,750.00	63.62%	102,877.90
<b>Permits &amp; Licenses</b>							
100-4032 Building Permits	636.00	1,250.00	(614.00)	21,097.21	15,000.00	140.65%	(6,097.21)
Permits & Licenses Totals	636.00	1,250.00	(614.00)	21,097.21	15,000.00	140.65%	(6,097.21)
<b>Business &amp; Franchise</b>							
100-4033 Centerpoint Franchise Fees	2,935.69	2,666.67	269.02	20,549.83	32,000.00	64.22%	11,450.17
100-4034 Franchise Fees	588.74	583.33	5.41	2,559.03	7,000.00	36.56%	4,440.97
Business & Franchise Totals	3,524.43	3,250.00	274.43	23,108.86	39,000.00	59.25%	15,891.14
<b>Municipal Court Revenue</b>							
100-4250 Child Safety Fee from County	0.00	91.67	(91.67)	0.00	1,100.00	0.00%	1,100.00
Municipal Court Revenue Totals	0.00	91.67	(91.67)	0.00	1,100.00	0.00%	1,100.00
<b>EDCs Fees</b>							
100-4404 EDC Insurance Fees In	0.00	58.33	(58.33)	0.00	700.00	0.00%	700.00

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100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>EDCs Fees</b>							
100-4405 EDC Administrative Fees In	0.00	300.00	(300.00)	0.00	3,600.00	0.00%	3,600.00
100-4406 EDC Audit Fee In	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
EDCs Fees Totals	0.00	525.00	(525.00)	0.00	6,300.00	0.00%	6,300.00
<b>Interest Income</b>							
100-4600 Interest - Other	496.51	391.67	104.84	2,885.29	4,700.00	61.39%	1,814.71
100-4616 Interest - TexPOOL	0.00	716.67	(716.67)	5,244.00	8,600.00	60.98%	3,356.00
100-4618 Interest - CDARS	0.00	150.00	(150.00)	0.00	1,800.00	0.00%	1,800.00
100-4619 Interest - New First ICS	1,029.88	541.67	488.21	4,362.50	6,500.00	67.12%	2,137.50
Interest Income Totals	1,526.39	1,800.01	(273.62)	12,491.79	21,600.00	57.83%	9,108.21
Revenue Totals	42,356.01	104,855.16	(62,499.15)	633,170.49	1,258,474.00	50.31%	625,303.51

<b>100 - General Fund Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	0.00	416.67	(416.67)	231.27	5,000.00	4.63%	4,768.73
Dues & Subscriptions	106.79	250.00	(143.21)	14,277.57	3,000.00	475.92%	(11,277.57)
Insurance Expense	977.89	2,133.34	(1,155.45)	14,242.18	25,600.00	55.63%	11,357.82
Legal & Professional	26,680.80	10,554.58	16,126.22	74,568.84	126,655.00	58.88%	52,086.16
Office & Supplies	2,680.98	3,777.09	(1,096.11)	31,612.95	45,325.00	69.75%	13,712.05
Other Expenses	0.00	875.00	(875.00)	0.00	10,500.00	0.00%	10,500.00
Payroll/Personnel	6,285.59	25,410.87	(19,125.28)	50,115.57	305,040.00	16.43%	254,924.43
<b>Administration Totals</b>	<b>36,732.05</b>	<b>43,417.55</b>	<b>(6,685.50)</b>	<b>185,048.38</b>	<b>521,120.00</b>	<b>35.51%</b>	<b>336,071.62</b>

<b>100 - General Fund Emergency Management</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	0.00	541.66	(541.66)	19.39	6,500.00	0.30%	6,480.61
Maintenance & Repair	0.00	333.33	(333.33)	57.30	4,000.00	1.43%	3,942.70
Office & Supplies	0.00	25.00	(25.00)	76.50	300.00	25.50%	223.50
Other Expenses	0.00	2,916.67	(2,916.67)	0.00	35,000.00	0.00%	35,000.00
<b>Emergency Management Totals</b>	<b>0.00</b>	<b>3,816.66</b>	<b>(3,816.66)</b>	<b>153.19</b>	<b>45,800.00</b>	<b>0.33%</b>	<b>45,646.81</b>

<b>100 - General Fund Public Safety</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Office & Supplies	0.00	1,166.67	(1,166.67)	0.00	14,000.00	0.00%	14,000.00
Other Expenses	0.00	112.50	(112.50)	303.25	1,350.00	22.46%	1,046.75
<b>Public Safety Totals</b>	<b>0.00</b>	<b>1,279.17</b>	<b>(1,279.17)</b>	<b>303.25</b>	<b>15,350.00</b>	<b>1.98%</b>	<b>15,046.75</b>

<b>100 - General Fund Facilities</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	33,676.56	0.00	33,676.56	33,676.56	0.00	0.00%	(33,676.56)
Maintenance & Repair	0.00	3,258.33	(3,258.33)	8,842.39	39,100.00	22.61%	30,257.61
Office & Supplies	1,419.09	2,075.00	(655.91)	9,984.30	24,900.00	40.10%	14,915.70
Utilities	1,761.70	880.66	881.04	5,503.33	10,568.00	52.08%	5,064.67
<b>Facilities Totals</b>	<b>36,857.35</b>	<b>6,213.99</b>	<b>30,643.36</b>	<b>58,006.58</b>	<b>74,568.00</b>	<b>77.79%</b>	<b>16,561.42</b>

<b>100 - General Fund Public Works</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	0.00	107,272.74	(107,272.74)	0.00	1,287,788.00	0.00%	1,287,788.00
Legal & Professional	3,199.45	15,250.01	(12,050.56)	34,618.99	183,000.00	18.92%	148,381.01
Maintenance & Repair	0.00	55,928.61	(55,928.61)	26,435.00	671,412.00	3.94%	644,977.00
Other Expenses	0.00	1,877.24	(1,877.24)	0.00	22,536.00	0.00%	22,536.00
<b>Public Works Totals</b>	<b>3,199.45</b>	<b>180,328.60</b>	<b>(177,129.15)</b>	<b>61,053.99</b>	<b>2,164,736.00</b>	<b>2.82%</b>	<b>2,103,682.01</b>
<b>Expense Total</b>	<b>76,788.85</b>	<b>235,055.97</b>	<b>(158,267.12)</b>	<b>304,565.39</b>	<b>2,821,574.00</b>	<b>10.79%</b>	<b>2,517,008.61</b>

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<b>100 - General Fund Administration</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
100-10-5001 Liability Insurance	0.00	666.67	(666.67)	7,545.02	8,000.00	94.31%	454.98		
100-10-5002 Health Insurance	977.89	1,466.67	(488.78)	6,697.16	17,600.00	38.05%	10,902.84		
100-10-5023 FBC Sheriff's Office	0.00	25.00	(25.00)	76.50	300.00	25.50%	223.50		
100-10-5030 Technology	2,098.00	3,000.00	(902.00)	26,167.11	36,000.00	72.69%	9,832.89		
100-10-5033 Bank Charges	0.00	6.25	(6.25)	80.00	75.00	106.67%	(5.00)		
100-10-5035 Office Supply & postage	10.80	250.00	(239.20)	2,310.91	3,000.00	77.03%	689.09		
100-10-5036 Copy and Printing	572.18	416.67	155.51	3,058.43	5,000.00	61.17%	1,941.57		
100-10-5038 Mileage Reimbursement	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00		
100-10-5041 Community Outreach	0.00	416.67	(416.67)	231.27	5,000.00	4.63%	4,768.73		
100-10-5200 Payroll	5,384.62	17,992.80	(12,608.18)	39,772.85	216,000.00	18.41%	176,227.15		
100-10-5205 Payroll Tax	476.13	3,998.40	(3,522.27)	3,662.56	48,000.00	7.63%	44,337.44		
100-10-5210 Retirement TMRS	424.84	2,461.67	(2,036.83)	3,130.40	29,540.00	10.60%	26,409.60		
100-10-5215 Human Resources Costs	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00		
100-10-5250 FBC Appraisal Dist.	904.00	250.00	654.00	1,808.00	3,000.00	60.27%	1,192.00		
100-10-5251 FBC Tax Office	0.00	48.33	(48.33)	284.80	580.00	49.10%	295.20		
100-10-5252 Accounting and Audit Fees	0.00	2,916.67	(2,916.67)	0.00	35,000.00	0.00%	35,000.00		
100-10-5253 Legal Notices	0.00	83.33	(83.33)	62.19	1,000.00	6.22%	937.81		
100-10-5256 Attorney Fees	1,890.00	4,583.33	(2,693.33)	20,825.00	55,000.00	37.86%	34,175.00		
100-10-5258 Consulting	23,886.80	2,666.67	21,220.13	51,508.85	32,000.00	160.97%	(19,508.85)		
100-10-5260 Professional Memberships	0.00	100.00	(100.00)	1,254.48	1,200.00	104.54%	(54.48)		
100-10-5261 Apparel & Promotion	0.00	62.50	(62.50)	0.00	750.00	0.00%	750.00		
100-10-5262 Travel & Training	0.00	833.00	(833.00)	3,549.76	10,000.00	35.50%	6,450.24		
100-10-5263 Subscriptions	106.79	150.00	(43.21)	13,023.09	1,800.00	723.51%	(11,223.09)		
100-10-5270 Notices of Public Hearings	0.00	22.92	(22.92)	0.00	275.00	0.00%	275.00		
100-10-5285 Election Costs	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00		
100-10-5500 Miscellaneous	0.00	208.33	(208.33)	0.00	2,500.00	0.00%	2,500.00		

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<b>100 - General Fund Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Administration Totals	36,732.05	43,417.55	(6,685.50)	185,048.38	521,120.00	35.51%	336,071.62

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<b>100 - General Fund Emergency Management</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-20-5022 Incidence Response	0.00	2,916.67	(2,916.67)	0.00	35,000.00	0.00%	35,000.00
100-20-5023 FBC Sheriff's Office	0.00	25.00	(25.00)	76.50	300.00	25.50%	223.50
100-20-5275 Capital Improvement	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
100-20-5313 Maintenance & Operations	0.00	333.33	(333.33)	57.30	4,000.00	1.43%	3,942.70
100-20-5320 Equipment	0.00	208.33	(208.33)	19.39	2,500.00	0.78%	2,480.61
<b>Emergency Management Totals</b>	<b>0.00</b>	<b>3,816.66</b>	<b>(3,816.66)</b>	<b>153.19</b>	<b>45,800.00</b>	<b>0.33%</b>	<b>45,646.81</b>

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<b>100 - General Fund Public Safety</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-30-5015 Child Safety Fee	0.00	91.67	(91.67)	303.25	1,100.00	27.57%	796.75
100-30-5020 Emergency Management -	0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00
100-30-5030 Technology	0.00	1,166.67	(1,166.67)	0.00	14,000.00	0.00%	14,000.00
<b>Public Safety Totals</b>	<b>0.00</b>	<b>1,279.17</b>	<b>(1,279.17)</b>	<b>303.25</b>	<b>15,350.00</b>	<b>1.98%</b>	<b>15,046.75</b>

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100 - General Fund Facilities	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-40-5030 Technology	0.00	458.33	(458.33)	167.69	5,500.00	3.05%	5,332.31
100-40-5275 Capital Improvement	33,676.56	0.00	33,676.56	33,676.56	0.00	0.00%	(33,676.56)
100-40-5301 Internet	779.09	960.00	(180.91)	6,186.61	11,520.00	53.70%	5,333.39
100-40-5302 City Hall Electricity	816.45	371.50	444.95	2,434.62	4,458.00	54.61%	2,023.38
100-40-5303 Street Lights	945.25	463.33	481.92	3,018.71	5,560.00	54.29%	2,541.29
100-40-5305 Other Utility Services	0.00	45.83	(45.83)	50.00	550.00	9.09%	500.00
100-40-5309 City Hall Pest Control	0.00	50.00	(50.00)	270.00	600.00	45.00%	330.00
100-40-5310 Janitorial Services	640.00	606.67	33.33	3,360.00	7,280.00	46.15%	3,920.00
100-40-5311 Maint & Repair	0.00	416.67	(416.67)	8,842.39	5,000.00	176.85%	(3,842.39)
100-40-5314 Maint&Repair-Generator	0.00	133.33	(133.33)	0.00	1,600.00	0.00%	1,600.00
100-40-5315 Maint&Repair-Flood Pump	0.00	250.00	(250.00)	0.00	3,000.00	0.00%	3,000.00
100-40-5318 Equipment Replacement	0.00	708.33	(708.33)	0.00	8,500.00	0.00%	8,500.00
100-40-5319 Building Improvements	0.00	1,750.00	(1,750.00)	0.00	21,000.00	0.00%	21,000.00
<b>Facilities Totals</b>	<b>36,857.35</b>	<b>6,213.99</b>	<b>30,643.36</b>	<b>58,006.58</b>	<b>74,568.00</b>	<b>77.79%</b>	<b>16,561.42</b>

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<b>100 - General Fund Public Works</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-50-5029 Permit Fees	0.00	0.00	0.00	140.00	0.00	0.00%	(140.00)
100-50-5271 Engineering Fees	0.00	1,416.67	(1,416.67)	28,063.80	17,000.00	165.08%	(11,063.80)
100-50-5272 L & P - Residential	3,199.45	666.67	2,532.78	6,415.19	8,000.00	80.19%	1,584.81
100-50-5273 L & P - Commercial	0.00	250.00	(250.00)	0.00	3,000.00	0.00%	3,000.00
100-50-5274 Planning and Zoning	0.00	12,916.67	(12,916.67)	0.00	155,000.00	0.00%	155,000.00
100-50-5400 Road Repair-Minor	0.00	2,405.28	(2,405.28)	0.00	28,875.00	0.00%	28,875.00
100-50-5401 Road Repair-Major	0.00	107,272.74	(107,272.74)	0.00	1,287,788.00	0.00%	1,287,788.00
100-50-5405 Drainage	0.00	53,523.33	(53,523.33)	0.00	642,537.00	0.00%	642,537.00
100-50-5406 Public Mowing	0.00	0.00	0.00	26,435.00	0.00	0.00%	(26,435.00)
100-50-5500 Miscellaneous	0.00	1,877.24	(1,877.24)	0.00	22,536.00	0.00%	22,536.00
Public Works Totals	3,199.45	180,328.60	(177,129.15)	61,053.99	2,164,736.00	2.82%	2,103,682.01
Expense Totals	76,788.85	235,055.97	(158,267.12)	304,565.39	2,821,574.00	10.79%	2,517,008.61

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<b>200 - EDC - 4A</b>							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
EDCs Fees	3,707.48	4,144.17	(436.69)	34,453.00	49,750.00	69.25%	15,297.00
Interest Income	233.74	216.67	17.07	1,454.94	2,600.00	55.96%	1,145.06
Revenue Totals	3,941.22	4,360.84	(419.62)	35,907.94	52,350.00	68.59%	16,442.06
<b>Expense Summary</b>							
Insurance Expense	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
Other Expenses	0.00	325.01	(325.01)	0.00	3,900.00	0.00%	3,900.00
Office & Supplies	200.00	691.66	(491.66)	1,200.00	8,300.00	14.46%	7,100.00
Community Programs & Donations	0.00	492.50	(492.50)	752.68	5,910.00	12.74%	5,157.32
Legal & Professional	0.00	1,791.66	(1,791.66)	0.00	21,500.00	0.00%	21,500.00
Dues & Subscriptions	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Capital	0.00	503.23	(503.23)	1,750.00	6,040.00	28.97%	4,290.00
Maintenance & Repair	150.00	708.33	(558.33)	2,856.43	8,500.00	33.61%	5,643.57
Expense Totals	350.00	4,583.23	(4,233.23)	6,559.11	55,000.00	11.93%	48,440.89

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200 - EDC - 4A	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>EDCs Fees</b>							
200-4013 Sales Tax- EDC 4A	3,707.48	4,144.17	(436.69)	34,453.00	49,750.00	69.25%	15,297.00
EDCs Fees Totals	3,707.48	4,144.17	(436.69)	34,453.00	49,750.00	69.25%	15,297.00
<b>Interest Income</b>							
200-4619 Interest EDC 4A ICS	233.74	216.67	17.07	1,454.94	2,600.00	55.96%	1,145.06
Interest Income Totals	233.74	216.67	17.07	1,454.94	2,600.00	55.96%	1,145.06
Revenue Totals	3,941.22	4,360.84	(419.62)	35,907.94	52,350.00	68.59%	16,442.06

<b>200 - EDC - 4A Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	0.00	253.23	(253.23)	0.00	3,040.00	0.00%	3,040.00
Community Programs & Donations	0.00	4.17	(4.17)	0.00	50.00	0.00%	50.00
Dues & Subscriptions	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Insurance Expense	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
Legal & Professional	0.00	1,791.66	(1,791.66)	0.00	21,500.00	0.00%	21,500.00
Office & Supplies	0.00	149.99	(149.99)	0.00	1,800.00	0.00%	1,800.00
Other Expenses	0.00	100.00	(100.00)	0.00	1,200.00	0.00%	1,200.00
<b>Administration Totals</b>	<b>0.00</b>	<b>2,369.89</b>	<b>(2,369.89)</b>	<b>0.00</b>	<b>28,440.00</b>	<b>0.00%</b>	<b>28,440.00</b>

<b>200 - EDC - 4A Marketing</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Office & Supplies	200.00	375.00	(175.00)	1,200.00	4,500.00	26.67%	3,300.00
Other Expenses	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
<b>Marketing Totals</b>	<b>200.00</b>	<b>541.67</b>	<b>(341.67)</b>	<b>1,200.00</b>	<b>6,500.00</b>	<b>18.46%</b>	<b>5,300.00</b>

<b>200 - EDC - 4A Community Development</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	0.00	250.00	(250.00)	1,750.00	3,000.00	58.33%	1,250.00
Community Programs & Donations	0.00	71.67	(71.67)	752.68	860.00	87.52%	107.32
Maintenance & Repair	150.00	583.33	(433.33)	2,856.43	7,000.00	40.81%	4,143.57
Other Expenses	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
<b>Community Development Totals</b>	<b>150.00</b>	<b>921.67</b>	<b>(771.67)</b>	<b>5,359.11</b>	<b>11,060.00</b>	<b>48.45%</b>	<b>5,700.89</b>

<b>200 - EDC - 4A Tourism</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
Office & Supplies	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
Other Expenses	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
<b>Tourism Totals</b>	0.00	516.67	(516.67)	0.00	6,200.00	0.00%	6,200.00

<b>200 - EDC - 4A Business &amp; Industry Development</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
Maintenance & Repair	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
Other Expenses	0.00	25.00	(25.00)	0.00	300.00	0.00%	300.00
<b>Business &amp; Industry Development Totals</b>	0.00	233.33	(233.33)	0.00	2,800.00	0.00%	2,800.00
<b>Expense Total</b>	350.00	4,583.23	(4,233.23)	6,559.11	55,000.00	11.93%	48,440.89

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<b>200 - EDC - 4A Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
200-10-5001 Insurance	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
200-10-5010 Dues & fees	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
200-10-5035 Supplies	0.00	120.83	(120.83)	0.00	1,450.00	0.00%	1,450.00
200-10-5040 Publications	0.00	4.17	(4.17)	0.00	50.00	0.00%	50.00
200-10-5240 Administrative Service - City	0.00	91.67	(91.67)	0.00	1,100.00	0.00%	1,100.00
200-10-5252 Accounting and Audit Fees	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
200-10-5254 Director / meeting expenses	0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00
200-10-5260 Memberships	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
200-10-5270 Public Notices	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
200-10-5320 Equipment	0.00	253.23	(253.23)	0.00	3,040.00	0.00%	3,040.00
200-10-5520 Professional Services -	0.00	1,500.00	(1,500.00)	0.00	18,000.00	0.00%	18,000.00
200-10-5521 Professional Services - Other	0.00	208.33	(208.33)	0.00	2,500.00	0.00%	2,500.00
Administration Totals	0.00	2,369.89	(2,369.89)	0.00	28,440.00	0.00%	28,440.00

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<b>200 - EDC - 4A Marketing</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
200-81-5031 Website	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
200-81-5032 Advertising and Marketing	200.00	250.00	(50.00)	1,200.00	3,000.00	40.00%	1,800.00
200-81-5530 Contingency	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
<b>Marketing Totals</b>	<b>200.00</b>	<b>541.67</b>	<b>(341.67)</b>	<b>1,200.00</b>	<b>6,500.00</b>	<b>18.46%</b>	<b>5,300.00</b>

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<b>200 - EDC - 4A Community Development</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
200-82-5041 Community Outreach	0.00	71.67	(71.67)	752.68	860.00	87.52%	107.32		
200-82-5275 City Facility Projects	0.00	250.00	(250.00)	1,750.00	3,000.00	58.33%	1,250.00		
200-82-5311 Lighting, Landscaping,	150.00	583.33	(433.33)	2,856.43	7,000.00	40.81%	4,143.57		
200-82-5530 Contingency	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00		
<b>Community Development Totals</b>	<b>150.00</b>	<b>921.67</b>	<b>(771.67)</b>	<b>5,359.11</b>	<b>11,060.00</b>	<b>48.45%</b>	<b>5,700.89</b>		

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<b>200 - EDC - 4A Tourism</b>							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
200-83-5032 Marketing	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
200-83-5042 New events support	0.00	333.33	(333.33)	0.00	4,000.00	0.00%	4,000.00
200-83-5530 Contingency	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
<b>Tourism Totals</b>	<b>0.00</b>	<b>516.67</b>	<b>(516.67)</b>	<b>0.00</b>	<b>6,200.00</b>	<b>0.00%</b>	<b>6,200.00</b>

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<b>200 - EDC - 4A Business &amp; Industry Developme</b>	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Budget Variance</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>% Budget Used</b>	<b>Budget Remaining</b>
200-84-5265 Incentives	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
200-84-5276 Infrastructure	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
200-84-5530 Contingency	0.00	25.00	(25.00)	0.00	300.00	0.00%	300.00
<b>Business &amp; Industry Development Total</b>	<b>0.00</b>	<b>233.33</b>	<b>(233.33)</b>	<b>0.00</b>	<b>2,800.00</b>	<b>0.00%</b>	<b>2,800.00</b>
<b>Expense Totals</b>	<b>350.00</b>	<b>4,583.23</b>	<b>(4,233.23)</b>	<b>6,559.11</b>	<b>55,000.00</b>	<b>11.93%</b>	<b>48,440.89</b>

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<b>300 - EDC - 4B</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
EDCs Fees	7,414.96	8,288.35	(873.39)	68,906.01	99,500.00	69.25%	30,593.99
Interest Income	209.94	250.00	(40.06)	1,270.71	3,000.00	42.36%	1,729.29
Revenue Totals	7,624.90	8,538.35	(913.45)	70,176.72	102,500.00	68.47%	32,323.28
<b>Expense Summary</b>							
Insurance Expense	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
Other Expenses	0.00	957.42	(957.42)	0.00	11,489.00	0.00%	11,489.00
Office & Supplies	200.00	245.82	(45.82)	1,200.00	2,950.00	40.68%	1,750.00
Community Programs & Donations	0.00	284.17	(284.17)	0.00	3,410.00	0.00%	3,410.00
Legal & Professional	0.00	2,750.00	(2,750.00)	0.00	33,000.00	0.00%	33,000.00
Capital	0.00	733.41	(733.41)	0.00	8,801.00	0.00%	8,801.00
Maintenance & Repair	2,400.00	2,666.67	(266.67)	6,390.00	32,000.00	19.97%	25,610.00
Grant Expense	0.00	833.33	(833.33)	0.00	10,000.00	0.00%	10,000.00
Expense Totals	2,600.00	8,499.99	(5,899.99)	7,590.00	102,000.00	7.44%	94,410.00

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<b>300 - EDC - 4B</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>EDCs Fees</b>							
300-4012 Sales Tax- EDC 4B	7,414.96	8,288.35	(873.39)	68,906.01	99,500.00	69.25%	30,593.99
EDCs Fees Totals	7,414.96	8,288.35	(873.39)	68,906.01	99,500.00	69.25%	30,593.99
<b>Interest Income</b>							
300-4619 Interest EDC 4B ICS	209.94	250.00	(40.06)	1,270.71	3,000.00	42.36%	1,729.29
Interest Income Totals	209.94	250.00	(40.06)	1,270.71	3,000.00	42.36%	1,729.29
Revenue Totals	7,624.90	8,538.35	(913.45)	70,176.72	102,500.00	68.47%	32,323.28

<b>300 - EDC - 4B Administration</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
Capital	0.00	650.08	(650.08)	0.00	7,801.00	0.00%	7,801.00		
Community Programs & Donations	0.00	4.17	(4.17)	0.00	50.00	0.00%	50.00		
Insurance Expense	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00		
Legal & Professional	0.00	2,625.00	(2,625.00)	0.00	31,500.00	0.00%	31,500.00		
Office & Supplies	0.00	37.49	(37.49)	0.00	450.00	0.00%	450.00		
Other Expenses	0.00	233.33	(233.33)	0.00	2,800.00	0.00%	2,800.00		
<b>Administration Totals</b>	<b>0.00</b>	<b>3,579.24</b>	<b>(3,579.24)</b>	<b>0.00</b>	<b>42,951.00</b>	<b>0.00%</b>	<b>42,951.00</b>		
<b>300 - EDC - 4B Marketing</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
Community Programs & Donations	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00		
Office & Supplies	0.00	0.00	0.00	1,000.00	0.00	0.00%	(1,000.00)		
Other Expenses	0.00	682.42	(682.42)	0.00	8,189.00	0.00%	8,189.00		
<b>Marketing Totals</b>	<b>0.00</b>	<b>724.09</b>	<b>(724.09)</b>	<b>1,000.00</b>	<b>8,689.00</b>	<b>11.51%</b>	<b>7,689.00</b>		
<b>300 - EDC - 4B Community Development</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
Capital	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00		
Community Programs & Donations	0.00	71.67	(71.67)	0.00	860.00	0.00%	860.00		
Maintenance & Repair	2,400.00	2,500.00	(100.00)	6,390.00	30,000.00	21.30%	23,610.00		
Other Expenses	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00		
<b>Community Development Totals</b>	<b>2,400.00</b>	<b>2,663.33</b>	<b>(263.33)</b>	<b>6,390.00</b>	<b>31,960.00</b>	<b>19.99%</b>	<b>25,570.00</b>		

<b>300 - EDC - 4B Tourism</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
Office & Supplies	200.00	208.33	(8.33)	200.00	2,500.00	8.00%	2,300.00
Other Expenses	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
<b>Tourism Totals</b>	<b>200.00</b>	<b>308.33</b>	<b>(108.33)</b>	<b>200.00</b>	<b>3,700.00</b>	<b>5.41%</b>	<b>3,500.00</b>

<b>300 - EDC - 4B Business &amp; Industrial Developme</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
Grant Expense	0.00	833.33	(833.33)	0.00	10,000.00	0.00%	10,000.00
Legal & Professional	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
Maintenance & Repair	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
Other Expenses	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
<b>Business &amp; Industrial Development Tot</b>	<b>0.00</b>	<b>1,225.00</b>	<b>(1,225.00)</b>	<b>0.00</b>	<b>14,700.00</b>	<b>0.00%</b>	<b>14,700.00</b>
<b>Expense Total</b>	<b>2,600.00</b>	<b>8,499.99</b>	<b>(5,899.99)</b>	<b>7,590.00</b>	<b>102,000.00</b>	<b>7.44%</b>	<b>94,410.00</b>

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<b>300 - EDC - 4B Administration</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-10-5001 Insurance	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
300-10-5010 Dues & fees	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
300-10-5035 Supplies	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
300-10-5040 Publications	0.00	4.17	(4.17)	0.00	50.00	0.00%	50.00
300-10-5240 Administrative Service	0.00	208.33	(208.33)	0.00	2,500.00	0.00%	2,500.00
300-10-5252 Accounting and Audit Fees	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
300-10-5254 Director / meeting expenses	0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00
300-10-5270 Public Notices	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
300-10-5320 Equipment	0.00	650.08	(650.08)	0.00	7,801.00	0.00%	7,801.00
300-10-5520 Professional Services -	0.00	2,500.00	(2,500.00)	0.00	30,000.00	0.00%	30,000.00
300-10-5521 Professional Services - Other	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
300-10-5530 Contingency	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
<b>Administration Totals</b>	<b>0.00</b>	<b>3,579.24</b>	<b>(3,579.24)</b>	<b>0.00</b>	<b>42,951.00</b>	<b>0.00%</b>	<b>42,951.00</b>

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<b>300 - EDC - 4B Marketing</b>									
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining		
300-81-5032 Advertising	0.00	0.00	0.00	1,000.00	0.00	0.00%	(1,000.00)		
300-81-5040 Brochures, publications	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00		
300-81-5530 Contingency	0.00	682.42	(682.42)	0.00	8,189.00	0.00%	8,189.00		
<b>Marketing Totals</b>	<b>0.00</b>	<b>724.09</b>	<b>(724.09)</b>	<b>1,000.00</b>	<b>8,689.00</b>	<b>11.51%</b>	<b>7,689.00</b>		

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<b>300 - EDC - 4B Community Development</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-82-5041 Community Outreach	0.00	71.67	(71.67)	0.00	860.00	0.00%	860.00
300-82-5275 City Facility Projects	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
300-82-5311 Lighting, Landscaping,	2,400.00	2,500.00	(100.00)	6,390.00	30,000.00	21.30%	23,610.00
300-82-5530 Contingency	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
<b>Community Development Totals</b>	<b>2,400.00</b>	<b>2,663.33</b>	<b>(263.33)</b>	<b>6,390.00</b>	<b>31,960.00</b>	<b>19.99%</b>	<b>25,570.00</b>

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<b>300 - EDC - 4B Tourism</b>		Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-83-5032	Advertising and Marketing	200.00	208.33	(8.33)	200.00	2,500.00	8.00%	2,300.00
300-83-5042	New events support	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
300-83-5530	Contingency	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
Tourism Totals		200.00	308.33	(108.33)	200.00	3,700.00	5.41%	3,500.00

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<b>300 - EDC - 4B Business &amp; Industrial Developm</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-84-5265 Incentives	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
300-84-5276 Infrastructure	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
300-84-5522 Business Recruitment	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
300-84-5525 Business Assistance Grant	0.00	833.33	(833.33)	0.00	10,000.00	0.00%	10,000.00
300-84-5530 Contingency	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
<b>Business &amp; Industrial Development Tot</b>	<b>0.00</b>	<b>1,225.00</b>	<b>(1,225.00)</b>	<b>0.00</b>	<b>14,700.00</b>	<b>0.00%</b>	<b>14,700.00</b>
<b>Expense Totals</b>	<b>2,600.00</b>	<b>8,499.99</b>	<b>(5,899.99)</b>	<b>7,590.00</b>	<b>102,000.00</b>	<b>7.44%</b>	<b>94,410.00</b>

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<b>400 - Grants</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Grants & Donations	0.00	129,925.00	(129,925.00)	0.00	1,559,100.00	0.00%	1,559,100.00
Interest Income	34.52	0.00	34.52	75.29	0.00	0.00%	(75.29)
Revenue Totals	34.52	129,925.00	(129,890.48)	75.29	1,559,100.00	0.00%	1,559,024.71

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<b>400 - Grants</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Grants &amp; Donations</b>							
400-4300 Grants	0.00	129,925.00	(129,925.00)	0.00	1,559,100.00	0.00%	1,559,100.00
Grants & Donations Totals	0.00	129,925.00	(129,925.00)	0.00	1,559,100.00	0.00%	1,559,100.00
<b>Interest Income</b>							
400-4614 Interest - New First Grants	34.52	0.00	34.52	75.29	0.00	0.00%	(75.29)
Interest Income Totals	34.52	0.00	34.52	75.29	0.00	0.00%	(75.29)
Revenue Totals	34.52	129,925.00	(129,890.48)	75.29	1,559,100.00	0.00%	1,559,024.71

City of Simonton  
 Financial Statement  
 As of March 31, 2026

<b>500 - Keep Simonton Beautiful</b>							
	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Revenue Summary</b>							
Other Revenue Sources	20.00	479.16	(459.16)	70.00	5,750.00	1.22%	5,680.00
Revenue Totals	20.00	479.16	(459.16)	70.00	5,750.00	1.22%	5,680.00
<b>Expense Summary</b>							
Office & Supplies	0.00	312.50	(312.50)	0.00	3,750.00	0.00%	3,750.00
Community Programs & Donations	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
Expense Totals	0.00	479.17	(479.17)	0.00	5,750.00	0.00%	5,750.00

City of Simonton  
 Financial Statement  
 As of March 31, 2026

<b>500 - Keep Simonton Beautiful</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
<b>Other Revenue Sources</b>							
500-4650 Other Revenue/General Fund	20.00	0.00	20.00	70.00	0.00	0.00%	(70.00)
500-4711 Sponsorship	0.00	208.33	(208.33)	0.00	2,500.00	0.00%	2,500.00
500-4712 Events	0.00	270.83	(270.83)	0.00	3,250.00	0.00%	3,250.00
Other Revenue Sources Totals	20.00	479.16	(459.16)	70.00	5,750.00	1.22%	5,680.00
Revenue Totals	20.00	479.16	(459.16)	70.00	5,750.00	1.22%	5,680.00

<b>500 - Keep Simonton Beautiful Keep Simonton Beautiful</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
Office & Supplies	0.00	312.50	(312.50)	0.00	3,750.00	0.00%	3,750.00
<b>Keep Simonton Beautiful Totals</b>	<b>0.00</b>	<b>479.17</b>	<b>(479.17)</b>	<b>0.00</b>	<b>5,750.00</b>	<b>0.00%</b>	<b>5,750.00</b>
<b>Expense Total</b>	<b>0.00</b>	<b>479.17</b>	<b>(479.17)</b>	<b>0.00</b>	<b>5,750.00</b>	<b>0.00%</b>	<b>5,750.00</b>

City of Simonton  
 Financial Statement  
 As of March 31, 2026

<b>500 - Keep Simonton Beautiful</b>	<b>Keep Simonton Beautiful</b>	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
500-60-5035 Office Supply & postage	0.00	20.83	(20.83)	0.00	250.00	0.00%	250.00	
500-60-5036 Copy and Printing	0.00	187.50	(187.50)	0.00	2,250.00	0.00%	2,250.00	
500-60-5261 Apparel & Promotion	0.00	104.17	(104.17)	0.00	1,250.00	0.00%	1,250.00	
500-60-5350 Beautification	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00	
<b>Keep Simonton Beautiful Totals</b>	<b>0.00</b>	<b>479.17</b>	<b>(479.17)</b>	<b>0.00</b>	<b>5,750.00</b>	<b>0.00%</b>	<b>5,750.00</b>	
<b>Expense Totals</b>	<b>0.00</b>	<b>479.17</b>	<b>(479.17)</b>	<b>0.00</b>	<b>5,750.00</b>	<b>0.00%</b>	<b>5,750.00</b>	



The City of Simonton, Texas

WC  
For public

*Sales Tax Audit*  
*March 2026 Q1*



## Revenue Management Services

Informing and empowering the Client through professionalism,  
transparency and service that is results driven.  
We believe our success benefits your Constituents and the  
community you serve.

**THIS REPORT CONTAINS NO CONFIDENTIAL INFORMATION:**

## **Methods Used for Canvassing Taxpayers operating both within and outside the City of Simonton:**

The City of Simonton, Texas is audited physically and virtually by Revenue Management Services. The Date range of the audit includes, but is not limited to, business and allocation activity from January 1, 2000-Present. Additionally, E-Commerce transactions are reviewed so as to ensure that purchases within the City of Simonton are allocated accordingly.

Each business is inspected, and trends are formulated utilizing the State-provided reports and allocation amounts. Individual business allocations are confidential, both physical and electronic.

RMS utilizes confidential and public information along with State databases to review taxpayer activity as well as sales tax remittance schedules and frequency. If it is determined a business is non-compliant, reports are provided to the State Comptroller of Public Accounts. Recovery time ranges from not less than one month and up to six months.

Businesses do not necessarily need to be currently operational to recover funds deemed receivable by the City. Additionally, if funds were allocated to another Jurisdiction in error, they may be removed from that Jurisdiction's future receipts until the full amount is repaid.

While performing the audit, Revenue Management Services reviewed new and forthcoming permits that will become operational within the City at a later date. Additionally, a full review of all permits located within the City was reviewed to find any businesses or permits which are no longer operational.

# City of Simonton | Sales Tax Information

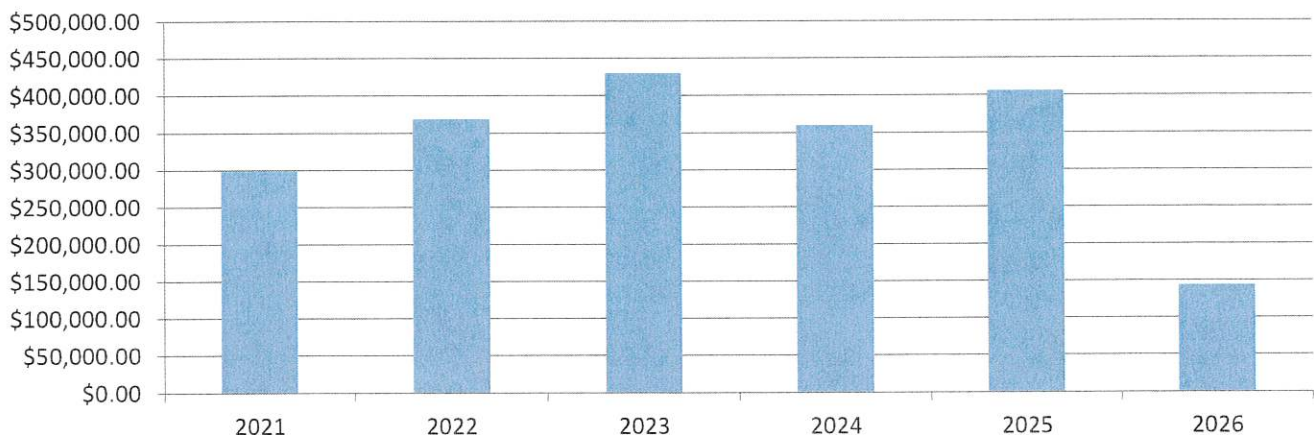
## CITY DEMOGRAPHICS

<b>Effective Date:</b>	<b>10/1/2014</b>
<b>First Allocation Received:</b>	<b>12/1/2014</b>
<b>Initiated by:</b>	<b>Voter Approval</b>
<b>Local Authority Code</b>	<b>5170745</b>
<b>Local Tax Rate:</b>	<b>\$0.01</b>
<b>Average Allocation/Year</b>	<b>\$296,344.53</b>
<b>Average Allocation/ Month</b>	<b>\$26,671.01</b>
<b>2026 Total Allocations:</b>	<b>\$143,442.90</b>
<b>2026 Average Allocation</b>	<b>\$35,860.70</b>
<b>Fiscal Year Allocations:</b>	<b>\$115,364.45</b>

Total Allocations, 2000-Present: \$4,322,732.56

<b>Year</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Amount</b>	\$298,650.34	\$368,684.46	\$429,653.04	\$359,685.24	\$406,136.77	\$143,442.90
<b>+/- Difference</b>	18%	24%	17%	-16%	12.9%	N/A

Yearly Allocations



## City of Simonton | Sales Tax Information

Utilizing the Comptroller-provided monthly reports, in connection with the weekly reports on permit creation Statewide, the City of Simonton reflects 812 possible taxpayer accounts. This number reflects both active accounts as well as accounts that may remit sales tax under a future qualifying sale. Most of the accounts represented are E-commerce related.

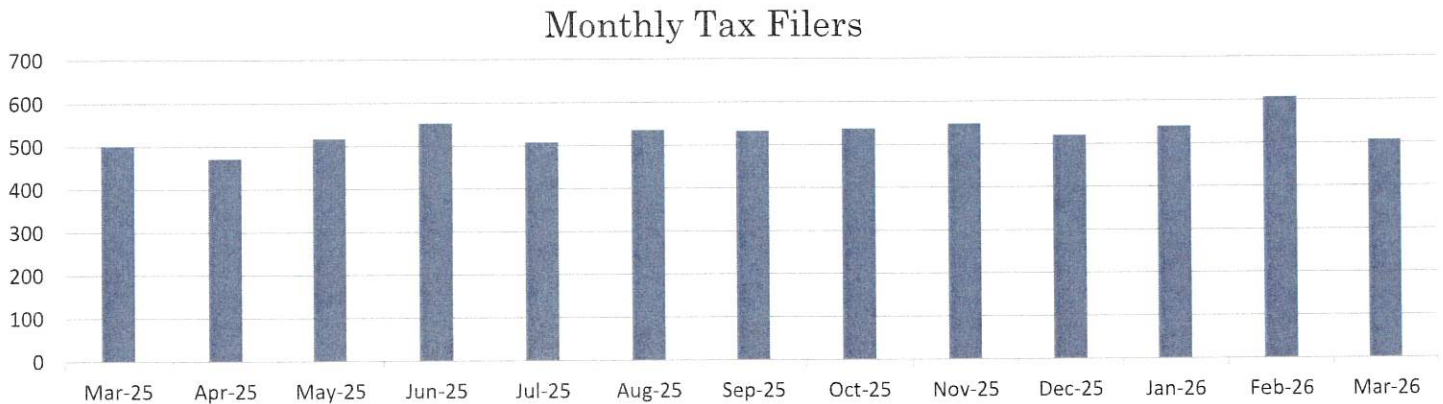
<u>YEAR</u>	<u>MONTH</u>	<u>TOTAL FILERS</u>
2025	March	501
2025	April	471
<b>2025</b>	<b>May</b>	<b>518</b>
2025	June	553
2025	July	508
<b>2025</b>	<b>August</b>	<b>536</b>
2025	September	533
2025	October	537
<b>2025</b>	<b>November</b>	<b>547</b>
2025	December	520
2026	January	540
<b>2026</b>	<b>February</b>	<b>607</b>
2026	March	506

**March 2026 represents a 2.0% increase in taxpayers when compared to March 2025.**

**The Average number of taxpayers filing each month totals: 529.**

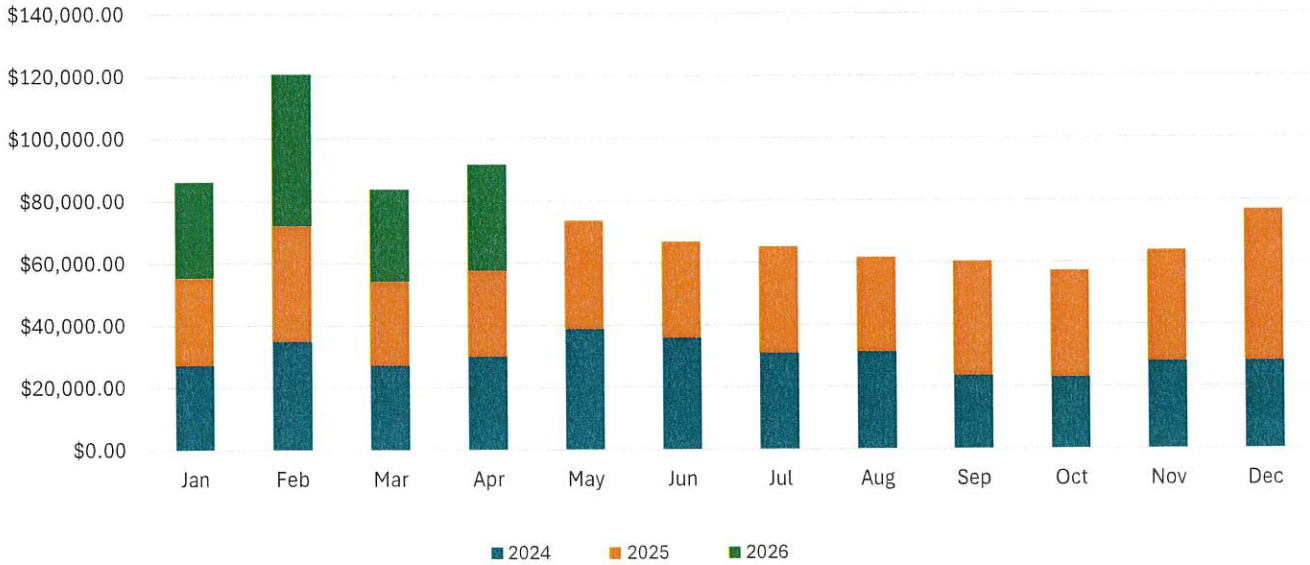
The number of taxpayers filing local taxes fluctuates throughout the year. February and quarterly filing months traditionally reflect the highest number of sales taxpayers. Represented is a listing of each month and the number of taxpayers returns filed in the City, quarterly filing months are listed in **BOLD**.

**\*\*February 2026 reflected 607 taxpayers. This is the highest number of taxpayers remitting allocations in the history of the City of Simonton.**



# City of Simonton | Sales Tax Information

## Three Year Historical Allocations



	2024	2025	2026
<b>JAN</b>	\$27,196.72	\$28,139.75	\$30,884.63
<b>FEB</b>	\$34,988.18	\$37,156.10	\$48,644.78
<b>MAR</b>	\$27,279.41	\$26,961.82	\$29,659.82
<b>APR</b>	\$29,996.03	\$27,664.31	\$34,253.67
<b>MAY</b>	\$38,886.45	\$34,963.00	
<b>JUN</b>	\$36,023.35	\$30,963.26	
<b>JUL</b>	\$31,041.46	\$34,217.88	
<b>AUG</b>	\$31,299.01	\$30,471.99	
<b>SEP</b>	\$23,577.64	\$36,836.22	
<b>OCT</b>	\$23,051.65	\$34,282.62	
<b>NOV</b>	\$28,091.80	\$35,831.21	
<b>DEC</b>	\$28,253.51	\$48,648.61	

## Top 25 Sales Taxpayers by Amounts Remitted. Twelve Months

### Top 25, Twelve Months Combined

1	SIMONTON HOSPITALITY LLC
2	BENCHMARK WIRELINE PRODUCTS INC.
3	OXBOW AGRICULTURAL LLC
4	AMAZON.COM SERVICES LLC (MARKETPLACE)
5	JAMES B INGRAM
6	AMAZON.COM SERVICES LLC
7	FRED REYES GREENHOUSES INC
8	DONALD RAYE DAVIS
9	JKD INDUSTRIES LLC
10	TBC INC.
11	APPLE INC.
12	THE NEIMAN MARCUS GROUP LLC
13	LAUREN G GILLESPIE
14	SECURATECH SECURITY SYSTEMS INC.
15	MF FIREARMS INC
16	NEW CINGULAR WIRELESS PCS LLC
17	RELIANT ENERGY RETAIL SERVICES LLC
18	AZZ DRAGGINS LLC
19	DIANE S SPRADLEY
20	GOOGLE LLC
21	EBAY INC.
22	TEXAS PRIDE DISPOSAL SOLUTIONS L.L.C.
23	WAL-MART.COM USA LLC
24	ORACLE AMERICA INC.
25	DAVID J HOULIHAN

### Twelve Month Allocation Information

Total Filings Over \$1,000.00:	27
Total Allocations, Twelve Months Over \$1,000.00	\$372,426.52

Top 25 Sales Taxpayers by Amounts Remitted.

Top 25 Tax Filers, March 2026

1	SIMONTON HOSPITALITY LLC
2	BENCHMARK WIRELINE PRODUCTS INC.
3	OXBOW AGRICULTURAL LLC
4	AMAZON.COM SERVICES LLC (MARKETPLACE)
5	JAMES B INGRAM
6	TBC INC.
7	AMAZON.COM SERVICES LLC
8	JKD INDUSTRIES LLC
9	APPLE INC.
10	LAUREN G GILLESPIE
11	RELIANT ENERGY RETAIL SERVICES LLC
12	FARFETCH.COM US LLC
13	GOOGLE LLC
14	FRED REYES GREENHOUSES INC
15	SECURATECH SECURITY SYSTEMS INC.
16	NEW CINGULAR WIRELESS PCS LLC
17	WAL-MART.COM USA LLC
18	DIRECT ENERGY BUSINESS LLC
19	DIANE S SPRADLEY
20	DAVID J HOULIHAN
21	EBAY INC.
22	MADETOORDER INC.
23	T-MOBILE WEST LLC
24	DONALD RAYE DAVIS
25	INTUIT INC.

**Current Month Allocation Information**

<b>TOTAL RECOVERIES</b>	<b>\$37,501.63</b>
Current Month Filings Over \$1,000.00:	7
Percent of Monthly Allocation:	64%
Current Month Filings Over \$1,000.00 Total:	\$22,150.14

## Nexus | Sales Tax by Business Type

Utilizing the most recently received taxpayer data, in the last twelve months, 49% of all the sales tax allocations received by the City of Simonton are E-Commerce related. These businesses and individuals pay the City the local sales tax rate, and are either located outside of the City or, in many cases, outside of the State of Texas. These businesses have been reviewed and have been determined by the Comptroller of Public Accounts to have goods or services that constitute charging the local tax under NAICS Code 454110.

The current sales tax allocation contains 13 businesses with filings from locations that are physically located within the City. Of the remaining 493 filers, 80 filings were produced from E-Commerce companies. A total of \$3,886.56 derived from E-Commerce in the current month.

### **Top Ten E-Commerce Businesses Remitting Sales Tax, Current Month:**

---

AMAZON.COM SERVICES LLC (MARKETPLACE)
AMAZON.COM SERVICES LLC
FARFETCH.COM US LLC
EBAY INC.
SHEIN US SERVICES LLC
VS DIRECT FULFILLMENT LLC
WHALECO INC
ETSY INC.
AUDIBLE INC.
TAXACT LLC

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### **Top Ten E-Commerce Businesses Remitting Sales Tax, Past Twelve Months:**

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AMAZON.COM SERVICES LLC (MARKETPLACE)
AMAZON.COM SERVICES LLC
EBAY INC.
SHEIN US SERVICES LLC
ETSY INC.
AUDIBLE INC.
WHALECO INC
NBCUNIVERSAL CONTENT COMMERCE LLC
STAR CREATIONS
1STDIBS.COM INC

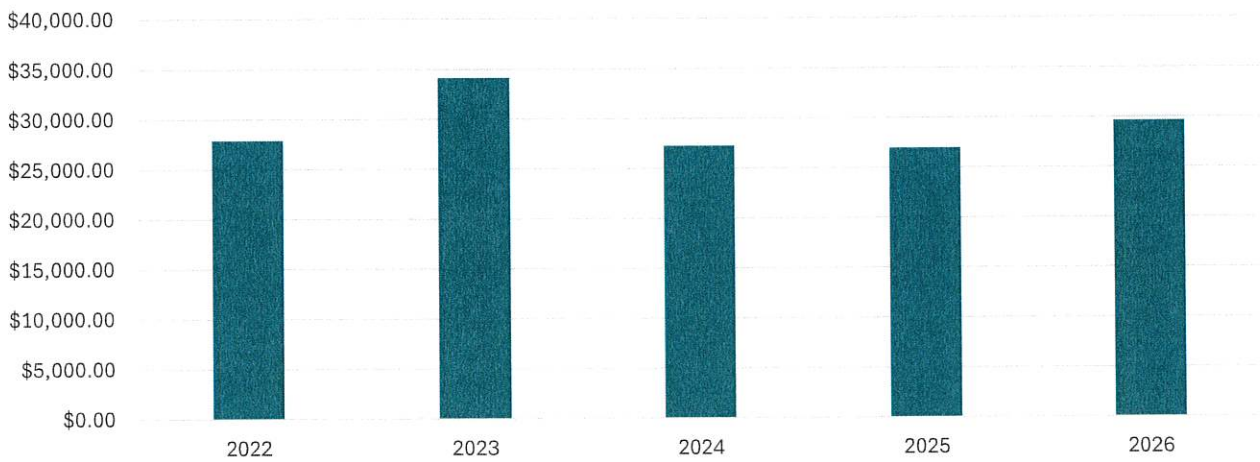
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## Sales Tax Allocation Comparison | Current Month

Sales Tax Allocation	March 2026*	March 2025
	\$29,659.82	\$26,961.82

*\*The March 2026 local tax allocation to be refunded to the City represents a 10 percent increase when compared to March 2025.*

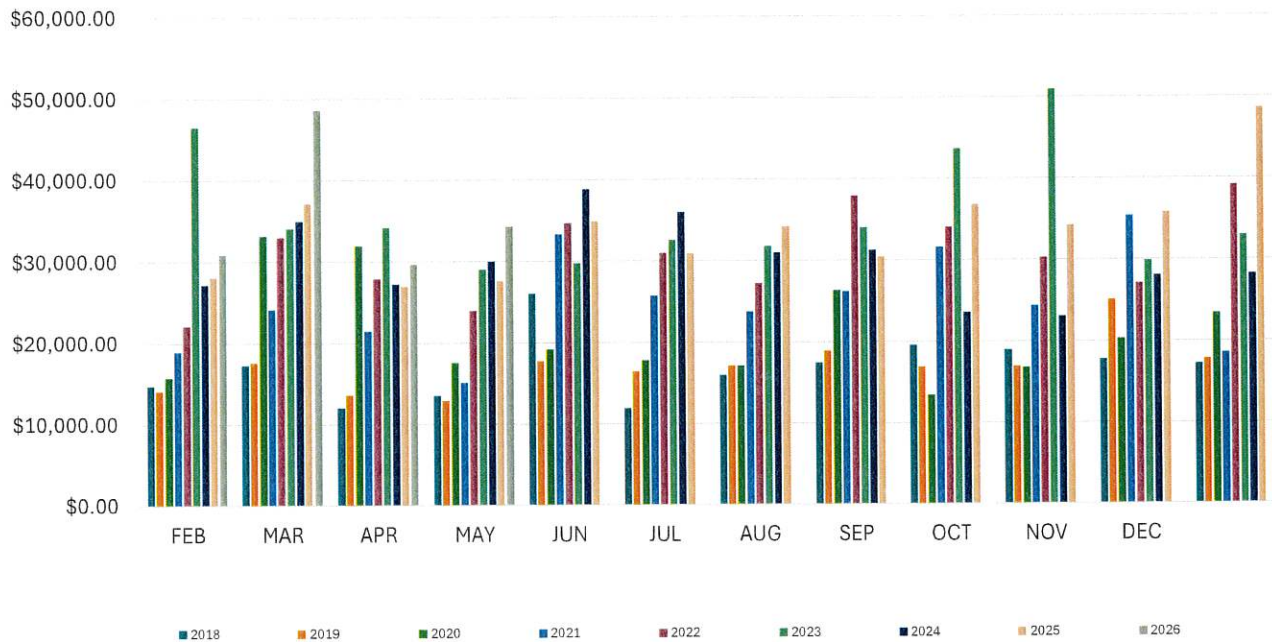
### March Historical Allocations



2022	2023	2024	2025	2026
\$27,930.55	\$34,180.65	\$27,279.41	\$26,961.82	\$29,659.82

# Sales Tax Allocation Comparisons | 2018-Present

## Monthly Allocations



2018	2019	2020	2021	2022	2023	2024	2025	2026
\$14,761.20	\$14,117.47	\$15,778.29	\$18,928.35	\$22,126.23	\$46,562.81	\$27,196.72	\$28,139.75	\$30,884.63
\$17,275.23	\$17,606.04	\$33,182.50	\$24,140.70	\$33,020.44	\$34,072.94	\$34,988.18	\$37,156.10	\$48,644.78
\$12,026.16	\$13,636.74	\$31,948.74	\$21,513.00	\$27,930.55	\$34,180.65	\$27,279.41	\$26,961.82	\$29,659.82
\$13,526.17	\$12,963.13	\$17,583.53	\$15,129.69	\$23,978.82	\$29,043.14	\$29,996.03	\$27,664.31	\$34,253.67
\$26,041.03	\$17,786.59	\$19,195.72	\$33,329.23	\$34,696.57	\$29,805.47	\$38,886.45	\$34,963.00	
\$11,908.91	\$16,508.00	\$17,799.54	\$25,763.76	\$31,000.78	\$32,571.56	\$36,023.35	\$30,963.26	
\$15,950.30	\$17,148.30	\$17,083.02	\$23,745.05	\$27,270.08	\$31,809.72	\$31,041.46	\$34,217.88	
\$17,463.61	\$18,915.47	\$26,383.05	\$26,191.16	\$37,963.37	\$34,047.20	\$31,299.01	\$30,471.99	
\$19,579.07	\$16,900.64	\$13,420.04	\$31,600.59	\$34,070.19	\$43,686.66	\$23,577.64	\$36,836.22	
\$18,972.94	\$16,925.51	\$16,791.77	\$24,374.24	\$30,334.73	\$50,953.72	\$23,051.65	\$34,282.62	
\$17,767.66	\$25,106.05	\$20,270.60	\$35,378.02	\$27,118.02	\$29,906.41	\$28,091.80	\$35,831.21	
\$17,220.31	\$17,859.58	\$23,445.13	\$18,556.55	\$39,174.68	\$33,012.76	\$28,253.51	\$48,648.61	

**Account Balance as of 10/31/2025**  
City of Simonton



**NEWFIRST**

National Bank  
Member FDIC

Account Number	Account Title	Issue Date	Maturity Date	Interest Rate	Account Balance
103158	City of Simonton Development Corporation A	7/24/2025	10/23/2025	4.02	0
103155	Simonton Development Corporation B	7/24/2025	10/23/2025	4.02	0
103161	City of Simonton Capital Improvement	8/7/2025	11/6/2025	4	210314.05
103169	City of Simonton Operating	8/21/2025	11/20/2025	3.97	531174.75
103169	City of Simonton	8/21/2025	11/20/2025	3.97	137163.35
103023	City of Simonton Development Corporation	12/26/2024	12/26/2025	3.78	16854.18
103023	Simonton Development Corporation	12/26/2024	12/26/2025	3.78	16854.18
103023	City of Simonton	12/26/2024	12/26/2025	3.78	25380.35
103155	City of Simonton Operating	7/24/2025	1/22/2026	3.95	531083.51
103207	City of Simonton Development Corporation A	10/23/2025	1/22/2026	3.65	157742.55
103207	Simonton Development Corporation B	10/23/2025	1/22/2026	3.65	156183.78

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**Account Balance as of 11/30/2025**

City of Simonton



**NEWFIRST**

National Bank  
Member FDIC

Account Number	Account Title	Issue Date	Maturity Date	Interest Rate	Account Balance
103161	City of Simonton Capital Improvement	8/7/2025	11/6/2025	4	0
103169	City of Simonton Operating	8/21/2025	11/20/2025	3.97	0
103169	City of Simonton	8/21/2025	11/20/2025	3.97	0
103023	City of Simonton Development Corporation	12/26/2024	12/26/2025	3.78	16906.62
103023	Simonton Development Corporation	12/26/2024	12/26/2025	3.78	16906.62
103023	City of Simonton	12/26/2024	12/26/2025	3.78	25459.32
103155	City of Simonton Operating	7/24/2025	1/22/2026	3.95	532810.42
103207	City of Simonton Development Corporation A	10/23/2025	1/22/2026	3.65	158216.46
103207	Simonton Development Corporation B	10/23/2025	1/22/2026	3.65	156653.01
103215	City of Simonton Capital Improvement	11/6/2025	2/5/2026	3.6	210948.8
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	532843.28
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	137594.21

Account Number	Account Title	Issue Date	Maturity Date	Interest Rate	Account Balance
103169	City of Simonton	8/21/2025	11/20/2025	3.97	0
103023	City of Simonton	12/26/2024	12/26/2025	3.78	25459.32
103161	City of Simonton Capital Improvement	8/7/2025	11/6/2025	4	0
103215	City of Simonton Capital Improvement	11/6/2025	2/5/2026	3.6	210948.8
103023	City of Simonton Development Corporation	12/26/2024	12/26/2025	3.78	16906.62
103155	City of Simonton Development Corporation A	7/24/2025	10/23/2025	4.02	0
103207	City of Simonton Development Corporation A	10/23/2025	1/22/2026	3.65	158216.46
103169	City of Simonton Operating	8/21/2025	11/20/2025	3.97	0
103155	City of Simonton Operating	7/24/2025	1/22/2026	3.95	532810.42
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	532843.28
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	137594.21
103023	Simonton Development Corporation	12/26/2024	12/26/2025	3.78	16906.62
103155	Simonton Development Corporation B	7/24/2025	10/23/2025	4.02	0
103207	Simonton Development Corporation B	10/23/2025	1/22/2026	3.65	156653.01

November 2025 Revised

**Account Balance as of 12/31/2025**

City of Simonton



**NEWFIRST**

National Bank  
Member FDIC

Account Number	Account Title	Issue Date	Maturity Date	Interest Rate	Account Balance
103023	City of Simonton Development Corporation	12/26/2024	12/26/2025	3.78	0
103023	Simonton Development Corporation	12/26/2024	12/26/2025	3.78	0
103023	City of Simonton	12/26/2024	12/26/2025	3.78	0
103155	City of Simonton Operating	7/24/2025	1/22/2026	3.95	534600.79
103207	City of Simonton Development Corporation A	10/23/2025	1/22/2026	3.65	158707.67
103207	Simonton Development Corporation B	10/23/2025	1/22/2026	3.65	157139.36
103215	City of Simonton Capital Improvement	11/6/2025	2/5/2026	3.6	211594.74
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	138009.67
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	534452.17
103242	City of Simonton Development Corporation	12/26/2025	3/26/2026	3.4	16959.93
103242	Simonton Development Corporation	12/26/2025	3/26/2026	3.4	16959.93
103242	City of Simonton	12/26/2025	3/26/2026	3.4	25539.59

October - December 2025 Q4 Financial Report

	Date	Ending Bal/ Previous Quarter	October '25	November '25	December '25	Change	Maturity Date	Interest/Investment Rate	Notes	
City of Simonton	12/31/2025	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	daily	N/A	Always stays at \$25k. Sweep to City ICS.	
	12/31/2025	\$ 516,515.69	\$ 408,298.72	\$ 432,897.04	\$ 480,982.66	\$ (35,533.03)	daily	1.450%		
	12/31/2025	\$ 207,362.78	\$ 207,881.19	\$ 208,335.68	\$ 208,854.52	\$ 1,491.74	monthly	2.790%		
	12/31/2025	\$ 21,583.28	\$ 21,589.58	\$ 21,593.72	\$ 21,593.60	\$ 15.32	monthly	0.250%	ARPA and MitMod	
	12/31/2025	\$ 7,326.58	\$ 7,326.58	\$ 7,355.53	\$ 7,355.53	\$ 28.95	monthly	N/A		
	12/31/2025	\$ 136,701.67	\$ 137,163.35	\$ -	\$ -	\$ (136,701.67)	11.20.25			
	12/31/2025	\$ 529,304.91	\$ 531,083.51	\$ 532,810.42	\$ 534,600.79	\$ 138,009.67	2/19/2026	3.550%		
	12/31/2025	\$ 529,386.87	\$ 531,174.75	\$ -	\$ -	\$ 5,295.88	01.22.2026			
	12/31/2025	\$ 209,600.81	\$ 210,314.05	\$ 532,843.28	\$ 534,452.17	\$ (209,600.81)	11.06.25			
	12/31/2025	\$ -	\$ -	\$ 210,948.80	\$ 211,594.74	\$ 211,594.74	2/5/2026	3.600%		
	12/31/2025	\$ 25,299.00	\$ 25,380.35	\$ 25,459.32	\$ -	\$ (25,299.00)	12/26/2025	3.780%		
	12/31/2025	\$ -	\$ -	\$ -	\$ -	\$ 25,539.59	3/26/2026	3.400%		
	12/31/2025	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	daily	N/A	always at \$10k. Sweep to ICS	
	12/31/2025	\$ 148,817.03	\$ 191,541.68	\$ 191,518.42	\$ 191,562.89	\$ 42,745.86	daily	1.450%		
EDC A	12/31/2025	\$ 157,219.26	\$ -	\$ -	\$ -	\$ (157,219.26)	10.23.2025	4.020%		
	12/31/2025	\$ -	\$ 157,742.55	\$ 158,216.46	\$ 158,707.67	\$ 158,707.67	1/22/2026	3.650%		
	12/31/2025	\$ 16,800.16	\$ 16,854.18	\$ 16,906.62	\$ -	\$ (16,800.16)	12/26/2025	3.780%		
	12/31/2025	\$ -	\$ -	\$ -	\$ 16,959.93	\$ 16,959.93	3/26/2026	3.410%		
EDC B	12/31/2025	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	daily	N/A	always at \$10k. Sweep to ICS.	
	12/31/2025	\$ 118,981.71	\$ 171,825.35	\$ 170,650.31	\$ 170,668.12	\$ 51,686.41	daily	1.450%		
	12/31/2025	\$ 211,754.79		\$ 212,909.46	\$ 213,780.91	\$ (211,754.79)	11.20.2025	3.970%		
	12/21/2025	\$ 155,665.66	\$ -	\$ -	\$ -	\$ (155,665.66)	2/19/2026	3.550%		
	12/31/2025	\$ 156,183.78	\$ 156,653.01	\$ 156,653.01	\$ 157,139.36	\$ 157,139.36	10.23.25	4.020%		
	12/31/2025	\$ 16,800.16	\$ 16,854.18	\$ 16,906.62	\$ -	\$ (16,800.16)	1/22/2026	3.650%		
	12/31/2025	\$ 395,396.04	\$ 396,786.93	\$ 398,087.75	\$ 399,381.65	\$ 16,959.93	12/26/2025	3.780%		
	12/31/2025	\$ 3,449,516.40	\$ 3,233,000.73	\$ 3,476,686.44	\$ 3,533,148.73	\$ 3,985.61	3/26/2026	3.400%	Diversification. Earmarked for roads.	
	<b>Total Investments</b>			\$ 3,233,000.73	\$ 3,476,686.44	\$ 3,533,148.73	\$ 83,632.33			
	City	12/31/2025	\$ 156,583.92	\$ 162,455.30	\$ 162,455.30	\$ 168,326.68	\$ 11,742.76	N/A	N/A	Centerpoint franchise fees. Not an investment account.

Prepared By: Laurie Boudreaux 5/14/2026

Approved City Council date

Approval signature

**DRAFT**

**Account Balance as of 1/31/2026**

City of Simonton



**NEWFIRST**

National Bank  
Member FDIC

Account Number	Account Title	Issue Date	Maturity Date	Interest Rate	Account Balance
103155	City of Simonton Operating	7/24/2025	1/22/2026	3.95	0
103207	City of Simonton Development Corporation A	10/23/2025	1/22/2026	3.65	0
103207	Simonton Development Corporation B	10/23/2025	1/22/2026	3.65	0
103215	City of Simonton Capital Improvement	11/6/2025	2/5/2026	3.6	212242.66
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	138426.38
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	536065.93
103242	City of Simonton Development Corporation	12/26/2025	3/26/2026	3.4	17008.97
103242	Simonton Development Corporation	12/26/2025	3/26/2026	3.4	17008.97
103242	City of Simonton	12/26/2025	3/26/2026	3.4	25613.44
103258	City of Simonton Development Corporation A	1/22/2026	4/23/2026	3.35	159187.32
103258	Simonton Development Corporation B	1/22/2026	4/23/2026	3.35	157614.27
103257	City of Simonton Operating	1/22/2026	4/23/2026	3.35	536309.02

6e

**Account Balance as of 2/28/2026**

City of Simonton



Account Number	Account Title	Issue Date	Maturity Date	Interest Rate	Account Balance
103215	City of Simonton Capital Improvement	11/6/2025	2/5/2026	3.6	0
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	0
103223	City of Simonton Operating	11/20/2025	2/19/2026	3.55	0
103242	City of Simonton Development Corporation	12/26/2025	3/26/2026	3.4	17053.39
103242	Simonton Development Corporation	12/26/2025	3/26/2026	3.4	17053.39
103242	City of Simonton	12/26/2025	3/26/2026	3.4	25680.33
103258	City of Simonton Development Corporation A	1/22/2026	4/23/2026	3.35	159596.92
103258	Simonton Development Corporation B	1/22/2026	4/23/2026	3.35	158019.82
103257	City of Simonton Operating	1/22/2026	4/23/2026	3.35	537688.97
103266	City of Simonton Capital Improvement	2/5/2026	5/7/2026	3.4	212801.6
103274	City of Simonton Operating	2/19/2026	5/21/2026	3.4	138798.15
103273	City of Simonton Operating	2/19/2026	8/20/2026	3.4	537505.63

**Account Balance as of 03/31/2026**  
City of Simonton



Account Number	Account Title	Issue Date	Maturity Date	Interest Rate	Account Balance
103242	City of Simonton Development Corporation	12/26/2025	3/26/2026	3.4	0
103242	Simonton Development Corporation	12/26/2025	3/26/2026	3.4	0
103242	City of Simonton	12/26/2025	3/26/2026	3.4	0
103258	City of Simonton Development Corporation A	1/22/2026	4/23/2026	3.35	160051.63
103258	Simonton Development Corporation B	1/22/2026	4/23/2026	3.35	158470.04
103257	City of Simonton Operating	1/22/2026	4/23/2026	3.35	539220.92
103266	City of Simonton Capital Improvement	2/5/2026	5/7/2026	3.4	213416.96
103273	Simonton Development Corporation B	2/19/2026	5/21/2026	3.4	215624.01
103274	City of Simonton Operating	2/19/2026	5/21/2026	3.4	139199.52
103273	City of Simonton Operating	2/19/2026	8/20/2026	3.4	539059.95
103294	City of Simonton Development Corporation	3/26/2026	9/24/2026	3.43	17102.79
103294	Simonton Development Corporation	3/26/2026	9/24/2026	3.43	17102.79
103294	City of Simonton	3/26/2026	9/24/2026	3.43	25754.72

January - Mar 2026 Q1 Financial Report

	Date	Ending Bal/ Previous Quarter	January '26	February '26	March '26	Change	Maturity Date	Interest/ Investment Rate	Notes	
City of Simonton	3/31/2026	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	daily	N/A	Always stays at \$25k. Sweep to City ICS.	
	3/31/2026	\$ 480,982.66	\$ 641,001.07	\$ 824,071.72	\$ 827,320.48	\$ 346,337.82	daily	1.450%	Beginning of year ad valorem	
	3/31/2026	\$ 208,854.52	\$ 209,318.01	\$ 209,751.56	\$ 210,248.07	\$ 1,393.55	monthly	2.790%		
	3/31/2026	\$ 21,598.60	\$ 21,619.90	\$ 21,624.05	\$ 55,335.13	\$ 33,736.53	monthly	0.250%	ARPA and MitMod	
	3/31/2026	\$ 7,355.53	\$ 7,355.53	\$ 7,355.53	\$ 7,355.53	\$ -	monthly	N/A		
	3/31/2026	\$ 138,009.67	\$ 138,426.38	\$ -	\$ -	\$ (138,009.67)	2/19/2026	3.550%		
	3/31/2026	\$ -	\$ -	\$ 138,798.15	\$ 139,199.52	\$ 139,199.52	5/21/2026	3.400%		
	3/31/2026	\$ 534,600.79	\$ -	\$ -	\$ -	\$ (534,600.79)	01.22.2026	3.410%		
	3/31/2026	\$ -	\$ 536,309.02	\$ 537,688.97	\$ 539,220.92	\$ 539,220.92	4/23/2026	3.350%		
	3/31/2026	\$ 534,452.17	\$ 536,065.93	\$ -	\$ -	\$ (534,452.17)	2/19/2026	3.550%		
	3/31/2026	\$ -	\$ -	\$ 537,505.63	\$ 539,059.95	\$ 539,059.95	8/20/2026	3.400%		
	3/31/2026	\$ 211,594.74	\$ 212,242.66	\$ -	\$ -	\$ (211,594.74)	2/5/2026	3.600%		
	3/31/2026	\$ -	\$ -	\$ 212,801.60	\$ 213,416.96	\$ 213,416.96	5/7/2026	3.400%		
	3/31/2026	\$ 25,539.59	\$ 25,613.44	\$ 25,680.33	\$ -	\$ (25,539.59)	3/26/2026	3.400%		
	3/31/2026	\$ -	\$ -	\$ -	\$ -	\$ 25,754.72	9/24/2026	3.430%		
	EDC A	3/31/2026	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	daily	N/A	always at \$10k. Sweep to ICS
3/31/2026		\$ 191,562.89	\$ 191,598.73	\$ 189,861.57	\$ 189,895.31	\$ (1,667.58)	daily	1.450%		
3/31/2026		\$ 158,707.67	\$ -	\$ -	\$ -	\$ (158,707.67)	1/22/2026	3.650%		
3/31/2026		\$ -	\$ 159,187.32	\$ 159,596.92	\$ 160,051.63	\$ 160,051.63	4/23/2026	3.350%		
3/31/2026		\$ 16,959.93	\$ 17,008.97	\$ 17,008.97	\$ -	\$ (16,959.93)	3/26/2026	3.410%		
3/31/2026		\$ -	\$ -	\$ -	\$ 17,102.79	\$ 17,102.79	9/24/2026	3.430%		
3/31/2026		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	daily	N/A	always at \$10k. Sweep to ICS.	
3/31/2026		\$ 170,668.12	\$ 170,558.16	\$ 170,547.79	\$ 170,557.73	\$ (110.39)	daily	1.450%		
3/31/2026		\$ 213,780.91	\$ 214,426.41	\$ -	\$ -	\$ (213,780.91)	2/19/2026	3.550%		
3/31/2026		\$ 157,139.36	\$ -	\$ 215,002.28	\$ 215,624.01	\$ 215,624.01	5/21/2026	3.400%		
EDC B	3/31/2026	\$ -	\$ 157,614.27	\$ 158,019.82	\$ 158,470.04	\$ 158,470.04	1/22/2026	3.650%		
	3/31/2026	\$ 16,959.93	\$ 17,008.97	\$ 17,053.39	\$ -	\$ (16,959.93)	4/23/2026	3.350%		
	3/31/2026	\$ -	\$ -	\$ -	\$ 17,102.79	\$ 17,102.79	3/26/2026	3.400%		
	3/31/2026	\$ 399,381.65	\$ 400,640.04	\$ 401,771.26	\$ 403,024.40	\$ 3,642.75	monthly	3.430%	Diversification. Earmarked for roads.	
	<b>Total Investments</b>		\$ 3,533,148.73	\$ 3,700,994.81	\$ 3,889,139.54	\$ 3,933,739.98	\$ 400,591.25			
	City	3/31/2026	\$ 168,326.68	\$ 171,262.37	\$ 174,198.06	\$ 174,198.06	\$ 5,871.38	N/A	N/A	Centerpoint franchise fees. Not an investment account.

City	Wells Bank- Public & GOV Checking	3/31/2026	\$ 171,262.37	\$ 174,198.06	\$ 174,198.06	\$ 5,871.38	N/A	N/A	Centerpoint franchise fees. Not an investment account.
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Prepared By: Laurie Boudreaux 5/14/2026

Approved City Council date

Approval signature

**DRAFT**

Minutes

City of Simonton - Special City Council Meeting 6:30 p.m.

lef

April 7, 2026

This is a true and correct copy of the Minutes of The City of Simonton Special City Council meeting held on April 7, 2026, at 6:30 p.m.

1. Call to Order 6:30 pm

*A quorum was present with the following members in attendance: Mayor Laurie Boudreaux, Kelli Carlson, Andrew Perry, Justin Boudreau, Angela King, and Eric Duhon.*

*Staff Present:*

*Phil Boedeker, City Attorney*

*Cheyenne Graham, City Secretary*

*Public Present:*

*Kristi Smith, Dan McJunkin, Barbara Minton, Justin Diaz, Erin Bran.*

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.*

*Kristi Smith – spoke about a city enforcement officer and request that we add in the budget an enforcement officer or employee. Spoke that she is in favor of a variance for 221 Stockade.*

*Barbara Minton – Thanking Laurie for the last 8 years, and all her hard work.*

4. Consent Agenda – Resumed after Item 8.

a. March 11, 2026 Special Meeting Minutes

*Request to remove for discussion by Eric Duhon.*

*Make corrections to add that a quorum was present and a list of members, Item 4b to be added to Unfinished Business.*

*Motion made by Eric Duhon to approve minutes with corrections, and to report back to council when minutes have been posted to website.*

*Seconded by Angela King.*

*Ayes: Five (Carlson, Perry, Boudreau, King, Duhon)*

Noes: Zero

*Motion passes unanimously.*

b. March 17, 2026 Regular Meeting Minutes

*Request to remove for discussion by Eric Duhon.*

*Make corrections to add that a quorum was present and a list of members, and correct on all items it is listed as four voting members, and there are five.*

*Motion made by Eric Duhon to approve minutes with corrections, and to report back to council when minutes have been posted to website.*

*Seconded by Justin Boudreau.*

*Ayes: Five (Carlson, Perry, Boudreau, King, Duhon)*

Noes: Zero

*Motion passes unanimously.*

5. New Business

- a. Consider and possible action on requested variance, from Maverick 3D at 221 Stockade. (taken before item 4.)

*Justin Diaz (legal council for Maverick 3D) requesting a certificate of occupancy be issued. He was notified by City of Simonton Legal Council that per the agenda the only consideration that could be taken was for the variance. Diaz had a discussion with his client outside chambers, at 7:03 pm he advised that they had decided to move forward with the requested variance. Diaz presented his argument for approval of variance, other involved parties including Kristian Bell (Maverick 3D), Walter Serna (homeowners son), and Craig Kalkomey (LJA Engineering), spoke in regards to the issuing of a variance.*

- b. Consider and possible action to approve, City of Simonton Ordinance # 2026-04. (an ordinance authorizing the retention of Kendig Keast collaborative to provide professional planning services for the administration of the interim development review ordinance; establishing escrow requirements for development application review; providing for cost recovery; providing for conflict of interest; and providing an effective date).

- c. Receive Modified Cash Basis Financial Statement Fiscal Year 2025

*Eric Duhon states that the contract does not state it is on a modified cash basis, and that the extra step of having the modified cash basis financial statement costs an extra \$2500.*

*Motion made by Eric Duhon to give staff a directive to submit the Modified Cash Basis Financial Statement to the Attorney Generals Office for an opinion about if it is sufficient to meet requirements of SB 185.*

*Motion dies for lack of a second.*

*Mayor states that the request is noted.*

6. Adjourn to Executive (Closed Session) (*immediately following item 5a*) - Adjourned at 7:54 pm

*Section 551.071 - Consultation with Legal Counsel*

7. Reconvene to Open Session - *Reconvene at 8:32 pm*

8. Consider and Take Action resulting from Executive Session

*Phil Boedeker speaks to council stating that under The City of Simonton Code §8-190 New construction and substantial improvement of any residential structure shall have the lowest floor (including basement), elevated to a minimum of 24 inches above the base flood elevation. Legal counsel reminds council of variance prerequisites, §8-160 A. A determination that the variance is the minimum necessary, considering the flood hazard, to afford relief;*

*B. Showing a good and sufficient cause;*

*C. A determination that failure to grant the variance would result in exceptional hardship to the applicant; and*

*D. A determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense, create nuisances, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances.*

*Legal counsel is requested to provide more information about the definition of hardship. Chapter 211 of the Government Code speaks to several factors many that may have been presented tonight, he spoke about use of the property and financial considerations. The council deliberated and discussed the prerequisites, as well as the risks of approving the variance as it could effect the ability to obtain FEMA flood insurance and/or FEMA assistance for the entire city.*

*Motion made by Eric Duhon to approve the variance request for 221 Stockade.*

*Motion dies for lack of second.*

*Motion made by Justin Boudreau to deny the variance request for 221 Stockade.*

*Second by Kelli Carlson.*

*Roll Call Vote-*

*Eric Duhon – Against*

*Angela King – For*

*Justin Boudreau – For*

*Andrew Perry – For*

*Kelli Carlson – For*

*Variance for 221 Stockade is Denied.*

*Meeting Adjourned at 9:36 pm*

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Laurie Boudreaux, Mayor

---

Cheyenne Graham, City Secretary



Minutes

City of Simonton – Regular Meeting 6:30 pm

April 21, 2026

69

This is a true and correct copy of the Minutes of the City of Simonton Regular City Council Meeting held on April 21, 2026 at 6:30 p.m.

1. Call to Order – 6:34 pm

*A quorum was present with the following City Council Members in attendance: Mayor Laurie Boudreaux, Kelli Carlson, Justin Boudreau, Angela King, and Eric Duhon. Andy Perry was not present.*

*Staff Present:*

*Phil Boedeker, City Attorney*

*Cheyenne Graham, City Secretary*

*Public Present:*

*Dan McJunkin*

2. Invocation and Pledge – *Mayor Boudreaux*

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.

*No Public Comments*

4. Proclamation - Municipal Clerks Week May 3-9, 2026

*Proclamation was read aloud by Mayor Boudreaux.*

5. Consent Agenda

*All items removed for explanation by Mayor Boudreaux.*

a. Monthly Payment Listing (December 2025)

*Was previously approved, no action.*

b. Monthly Financial Statement (December 2025)

*Explanation of previous concerns.*

*Motion made by Eric Duhon to approve 5b.*

*Seconded by Justin Boudreau.*

*Aye: Four (Carlson, Boudreau, King, Duhon)*

*Noe: Zero*

*Motion passes unanimously.*

c. Monthly Payment Listing (January 2026)

*Explanation of previous concerns.*

*Motion made by Angela King to approve 5c.*

*Seconded by Justin Boudreau.*

*Aye: Three (Carlson, Boudreau, King)*

*Noe: One (Duhon)*

*Motion passes.*

d. Monthly Financial Statement (January 2026)

*Explanation of previous concerns. Duhon still expresses concerns about EDC expenses.*

*Motion made Justin Boudreau to approve 5d.*

*Seconded by Kelli Carlson.*

*Aye: Three (Carlson, Boudreau, King)*

*Noe: One (Duhon)*

*Motion passes.*

e. Monthly Payment Listing (February 2026)

*Information given about KSB Events and Permit refunds.*

*Motion made by Eric Duhon to approve 5e.*

*Seconded by Angela King.*

*Aye: Four (Carlson, Boudreau, King, Duhon)*

*Motion passes unanimously.*

f. Monthly Financial Statement (February 2026)

*Explained MIT-MOD payments to Langford and LJA. Discussion about moving payment for LJA from engineering to grants.*

*Motion made by Eric Duhon to approve 5g with the change of LJA to be moved to grants.*

*Seconded by Justin Boudreau.*

*Aye: Four (Carlson, Boudreau, King, Duhon)*

*Noe: Zero.*

*Motion passes unanimously.*

g. Quarterly Financial Report (Oct 2025-Dec 2025)

*Removed from agenda.*

h. Quarterly Financial Report (Jan 2026-March 2026)

*Removed from agenda.*

6. New Business

a. Consider and take action on City of Simonton Ordinance 2026-05 (amending Ordinance 2026-03).

*Motion by Eric Duhon to approve 6a.*

*Seconded by Angela King.*

*Aye: Four (Carlson, Boudreau, King, Duhon)*

*Noe: Zero*

*Motion passes unanimously.*

b. Consider and take action to appoint Zoning Advisory Committee.

*Mayor Boudreaux read Resolution 2026-01, appointing CJ Aber, Chris Forrest, Barbara Minton, Kristi Jose Pineda, Joe Brooks, and Erica Molina.*

*Motion made by Angela King to approve 6b (Resolution 2026-01).*

*Seconded by Kelli Carlson.*

*Aye: Four (Carlson, Boudreau, Angela, Duhon)*

*Noe: Zero*

*Motion passes unanimously.*

*City Attorney recommends that Laurie Bourdeaux, Angela King, and Andrew Perry be liaisons and not voting members.*

c. Consider and take action to Update Building Codes.

*Mayor read Ordinance 2026-06, adopting updated building codes.*

*Motion made by Eric Duhon to approve 6c (Ordinance 2026-06)*

*Seconded by Angela King.*

*Aye: Four (Carlson, Boudreau, King, Duhon)*

*Noe: Zero*

*Motion passes unanimously.*

7. Adjourn to Executive (Closed Session)

*Section 551.071 - Consultation with Legal Counsel*

*Section 551.074 of the Texas Government Code to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee: City Administrator. No action shall be taken during this closed session.*

*N/A*

8. Reconvene to Open Session

*N/A*

9. Consider and Take Action resulting from Executive Session

*N/A*

10. Reports

a. Mayor

Roadway Update, Reminder about unpermitted construction, Letter from The Mayor.

*Mayor speaks about Mobility Project and TXDOT prediction of beginning of project will be in 2027. There will be 2 public meetings on 2 different roadway construction options. Twinwood Fm 1093 Drainage project, sign up for notifications with Nixel by texting 888777, to receive traffic updates about this project. Reminder that flood plain permits are required for all development in The City of Simonton. IT Project in the chambers, is moving along we are waiting on equipment. We have received information about a sand mining operation on FM 1093, we will be meeting with the owners to give more info and advise of the SUP. Thank you to Kelli Carlson, Sheri Buck, and Ben Krail for helping with garage clean up. Thank you to Jay and Stacey Gootee for helping move the EOC*

*belongings. Upcoming events are, May 12 2026 9am - Canvass of General Election, May 19, 2026 6 pm -Public Hearing for Building Codes and Swearing in of New Mayor and Council.*

- b. City Council
  - c. City Attorney
  - d. City Staff
  - e. Keep Simonton Beautiful
  - f. EDC A & EDC B
11. Public Information Requests
- a. 3/17/2026 - All communications between Eric Duhon with Eric Green (July 28, 2025-present), Robert Richards (February 13, 2025-present), and Holly Green (December 5, 2025-present).
  - b. 4/7/2026 - All city documents and related communications related to the property at 221 Stockade.
  - c. 4/7/2026 - All permits regarding 1415 Pony, 36734 Stirrup, 37004 Cougar, 938 Fort Bend, 1026 Pony, and 432 Wagon. And information regarding what month and year the ordinance for no fill dirt was put into place.
  - d. 4/8/2026 - All city documents and related communications including video, audio photos and related correspondence related to 221 Stockade.
  - e. 4/8/2026 - All information regarding 221 Stockade, including emails from LJA to Finance and vice versa, and any other individuals involved in 221 Stockade permitting.
  - f. 4/8/2026 - A copy of your most recent audited financial statements as required by Texas Local Government Code Section 103.001, Documentation showing the date the audited financial statement was filed in the office of the municipal secretary or clerk, including a link if available, as required by Section 103.003, The meeting minutes that indicate the two most recent budget and financial statements were approved, The date your city/municipality's fiscal year concludes or documentation that reflects such date, Documentation reflecting the party who conducted the audit, A copy of this year and last year's contracts with the auditor (if external), The email address through which Public Information Act requests can be made to your city/municipality, The email address for which your city/municipality designated to receive written requests for public information requests under Government Code Section 552.234(c), if applicable.
  - g. 4/9/2026 - A copy of the current waste and recycling agreement
- Information only no action.*
12. Unfinished Business
- a. Langford Grant Review (I, j, k, n)

*Adjourn 7:32 p.m.*

Minutes

City of Simonton - Special Meeting 6:30 p.m.

April 28, 2026

leh

This is a true and correct copy of the Minutes of the City of Simonton Special City Council Meeting held on April 28, 2026 at 6:30 p.m.

1. Call to Order - 6:30 p.m.

*Staff Present:*

*Cheyenne Graham, City Secretary*

*Public Present:*

*Derrick Long, Dan McJunkin, Faith Haley, Ken Haley.*

2. Invocation and Pledge – *Mayor Boudreaux*

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.*

*Derrick Long – States he is here to speak about the contract on the agenda, he has experience in finance and he thinks that they contract is very expensive and thinks the timing of it is strange.*

*Faith Haley – States that the proposed hiring of a City Admin should be decided by the new Mayor.*

4. New Business

- a. Consider and take action to enter into a contract with Texas First Group Interim Services for the purpose of hiring an Interim City Administrator.

*Discussion by the Mayor about the contract. Discussion about if the contract can be terminated at any time that the council no longer feels the need for the employee. Discussion about the timing of the contract being so close to when the new Mayor will be taking office.*

*Motion by Eric Duhon to defer the contract until the new Mayor is sworn in*

*Motion dies for lack of a second.*

*Motion by Andrew Perry to approve the contact as presented in Item 4a.*

*Justin Boudreau proposes an amendment to the motion to include the cancellation language in the contract.*

*Amendment Seconded by Andy Perry*

*Aye: Three (Carlson, Perry, Boudreau)*

*No: One (Duhon)*

*Amended Motion Passes.*

*Motion made by Andy Perry to approve the contract with Texas First Group with amendment to add language determining cancellation.*

*Seconded by Justin Bourdreau.*

*Aye: Three (Carlson, Perry, Boudreau)*

*No: One (Duhon)*

*Motion Passes.*

## 5. Adjourn to Executive (Closed Session)

*Section 551. 071 - Consultation with Legal Counsel*

*Section 551. 074 - of the Texas Government Code to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee: City Administrator. No action shall be taken during this closed session.*

*No Closed Session*

## 6. Reconvene to Open Session

N/A

## 7. Consider and Take Action resulting from Executive

N/A

8. Adjournment – 7:01 p.m.

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Laurie Boudreaux, Mayor

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Cheyenne Graham, City Secretary

## Simonton Mayor

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**From:** Kelli Matula <kelli.matula@inrock.com>  
**Sent:** Tuesday, March 31, 2026 4:07 PM  
**To:** Simonton Mayor  
**Cc:** Cheyenne Graham  
**Subject:** RE: Celebrating the 250th birthday of the United States

TC

I'll be on the committee.  
I have a few ideas bubbling....

### Simonton Through the Centuries Pop-Up Heritage Trail

Transform city hall into a walking exhibit featuring:

- Old family photos from founding families
- Ranching history
- Flood stories + community resilience
- A "Then & Now" photo series
- A tribute wall for veterans and first responders

Let people stroll, reminisce, and brag on their roots

### Stars, Stripes & Simonton Farm Festival

Lean into the rural charm:

- Tractor parade
- Petting zoo with local farms
- Hay bale art competition
- Pie bake-off judged by local legends
- BBQ cook-off

This is the kind of event that makes people say "Only in Simonton"

### Voices of Simonton – Oral history porch sessions

Set up a front-porch-style stage with rocking chairs and record:

- Longtime residents telling stories
- Veterans sharing memories
- Families talking about how they ended up in Simonton
- Kids sharing what they love about their hometown

These recordings become part of the city's permanent archive

### 250 Under the Texas Sky Night Celebration

A signature evening event:

- Live Texas country music
- Patriotic drone show or fireworks
- Line dancing
- A giant community toast to 250 years

Add a Simonton Blue Carpet photo backdrop so everyone gets their moment

### Ride for America Horseback Procession

A unique Simonton touch:

- Local riders
- 4H kids

- Ranch families
- Flags flying
- Horses braided with red, white and blue ribbons

#### Serve Simonton 250 Community Challenge

A citywide volunteer day:

- Park clean-ups
- Helping seniors with yardwork
- Food pantry restock

Every participant gets a commemorative "Serve Simonton" patch or pin

#### Red, White & Blue on the Brazos art and photo showcase

Invite:

- Local photographers
- Students
- Hobby artists
- Quilters
- Woodworkers

Display everything in a barn-style gallery or outdoors under string lights

#### Simonton Spirit Awards

Honor:

- Longtime community servants
- Local heroes (veterans)
- Teachers
- First responders
- Youth leaders

Make it heartfelt, emotional.....

#### 250 Years of American Grit Night Parade

A nighttime parade with:

- LED-lit tractors
- Patriotic floats
- Neighborhood groups
- Kids on decorated bikes
- A "Texas Through the Ages" theme

Finish with a street/pavilion dance

**From:** Simonton Mayor <mayor@simontontexas.gov>

**Sent:** Tuesday, March 31, 2026 10:32 AM

**To:** City Council 2025 <citycouncil2025@simontontexas.gov>

**Cc:** Cheyenne Graham <cgraham@simontontexas.gov>

**Subject:** FW: Celebrating the 250th birthday of the United States

Good Morning Council,

I received a coordination request from Fort Bend County Historical Commission and it is a great time to brainstorm and organize a tribute or events in Simonton. Would anyone like to be part of a planning committee? Do you have any event ideas or activities to submit?

Here are a few brainstorming starters

- Request to join the Valley Lodge Fourth of July Parade event and add value through promotion, premiums/ give away items, other special additions.
- Create Emergency Management or Safety preparation packets to print and give to property owners. Ex. Document Keeper
- Install new flag holders on FM 1093 and post American flags in the center of town on 2026 holidays
- Invite local Scout Troops to a Flag Day celebration with flag raising and retirement ceremony.

Please let me know your ideas and availability to be on the committee by EOD Thursday.

Thank you,  
Laurie

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**From:** Godbold, Chris  
**Sent:** Wednesday, January 28, 2026 4:17 PM

Greetings from the Fort Bend County Historical Commission,

In 2026 our great nation will celebrate the 250th anniversary of the signing of the Declaration of Independence. To celebrate this momentous occasion, the Fort Bend County Historical Commission (FBCHC) has organized a committee, called Turning 250: Honoring the American Journey, to plan our County's commemorative activities for 2026.

### **What We're Doing**

The FBCHC Turning 250 Committee plans to provide a website calendar of all of the commemorative events from across FBC. The resource hub website, which we hope to launch early in 2026 will also offer a timeline of historical events regarding U.S and Texas independence and other materials. The resource hub will be accessed by a quick response (QR) code that will be displayed on printed materials and advertised in key community locations. Additionally, we will host a "World's Fair" event spotlighting community and cultural organizations from across the county in partnership with the Fort Bend History Association. The World's Fair event is planned to be held on the grounds of the Fort Bend Museum on Saturday, November 21, 2026. The event will be held in conjunction with the Richmond Pecan Harvest Festival.

### **How Our Work Impacts Your City or District**

We encourage you to plan 250th commemorative events or programs in your city and recognize this important anniversary in your community. We will connect with arts, cultural and historical organizations across the county to support their participation in efforts to observe the 250th as well as invite them to be a part of our "World's Fair" event. Finally, the resource hub will be available to publicize all of the 250th anniversary activities, programs and events held throughout Fort Bend County including in your neck of the woods.

Holding such events can increase civics awareness and participation among people of all ages. Anniversary activities over this year and beyond will provide an important opportunity to educate the public about its shared history and those ideas and ethics that make us as Americans who we are. 2026 can be the start of renewed interest in our history, a reunification of our country behind shared goals and ideals, and a recognition of everything that defines us, the positive and the problematic. We all benefit from this.

### **What We Need from You**

Please join us in planning a celebration in your city or district. We want to involve the whole county in the celebration. To orchestrate the best event possible for our community, we are also seeking membership for the FBCHC Turning 250 Committee. Further, to populate our digital calendar, we are seeking event-specific information for any America 250 events your city or organization is planning. Finally, we welcome your city's community and cultural organizations that wish to establish a booth/presentation/demonstration at the celebration event in November.

### **How to Connect**

The FBCHC Turning 250 Committee is meeting the second Thursday of every month at the Fort Bend Museum. We would love for you to send a representative to attend the meetings and help us plan! Alternatively, any organization or individual interested in connecting with our group or sending in event information can reach us via email at [info@fortbendmuseum.org](mailto:info@fortbendmuseum.org). For events, please make sure to include date, times, location, admission fees (if applicable), contact name, and contact information. Thank you.

Sincerely,

Chris Godbold  
Chairman

**Chris Godbold**  
Chairman  
Fort Bend County Historical Commission

**Simonton Mayor**

**From:** Jon Watson <JWatson@brookswatsoncpa.com>  
**Sent:** Wednesday, May 13, 2026 2:30 PM  
**To:** Simonton Mayor  
**Subject:** RE: Simonton - Cash Basis report update

8a

 External (jwatson@brookswatsoncpa.com)



[Graymail](#) [Spam](#) [Phish](#) [More...](#) [FAQ](#) [Protection by INKY](#)

My 5/1 email below covers the details pretty well, and are still applicable. Here is further summary of that, and what's transpired since.

Eric pointed out this error in the footnotes as mentioned. We input the incorrect number from the workpaper into the footnote; human error. It seemed prudent to go ahead and clear that issue up when we were notified of this error even though we still didn't have a corrected bank reconciliation. We did understand share that the numbers were still not final and likely would change again due to the bank rec. issues unresolved at that time. The goal at that point, 5/1, was to make that correction as well as all other corrections recorded between 3/31 and 5/1, while still knowing more changes likely would come later whenever the corrected bank reconciliation was received and tested ("This will be the final restatement for this report as there will be other changes as we get the information needed to audit and correct the financial statements."). What changed since that updated report was sent is that we received the corrected bank reconciliation and have now been able to complete the majority of audit fieldwork, which will be undergoing our supervisors review process soon. Given where things are at now, it seems most appropriate to take the extra time to finish the final steps for both audits and issue unmodified reports, rather than curtail the process and issue the modified cash report with a disclaimed opinion. Before the timeline was unclear due to waiting on updated data (bank rec.), but now it is clear.

Thanks,  
Jon

**Jon Watson, CPA**  
**BrooksWatson & Co., PLLC**  
281-528-1466

**From:** Simonton Mayor <mayor@simontontexas.gov>  
**Sent:** Wednesday, May 13, 2026 1:40 PM  
**To:** Jon Watson <JWatson@brookswatsoncpa.com>  
**Subject:** RE: Simonton - Cash Basis report update

Could you please tell me more about why we issued the changes pointed out by Eric if not to report on them to the Council and State? I just need to be able to explain.

**From:** Jon Watson <JWatson@brookswatsoncpa.com>  
**Sent:** Wednesday, May 13, 2026 12:45 PM  
**To:** Simonton Mayor <mayor@simontontexas.gov>  
**Subject:** RE: Simonton - Cash Basis report update

10f1



May 1, 2026

Mayor Boudreaux and Cheyenne Graham  
City of Simonton  
35011 FM 1093  
Simonton, TX 77476

**Progress Report**

Project: Simonton, TX UDC  
Work Period: April 2026  
Invoice Number: 21765

**Contract**

Executed: February 26, 2026  
Duration: 12-months through February 2027

**Work Status**

The table below reflects the latest project timeline and documents project work accomplished and meetings completed during the report period, as well as meetings and deliverables still to be completed over the course of the project.

Deliverables and Meetings	Dates / Times (Central)	Notes/Status
<b>2026</b>		
<b>Task 1: Project Initiation and Orientation</b>		
Deliverable: Kick-off Call Agenda, Draft Project Schedule	April 7	COMPLETE
Virtual Meeting: Kick-Off Call	April 7	COMPLETE
Deliverable: Project Schedule	April 30	COMPLETE
<b>Task 2: Stakeholder and Focus Group Interviews</b>		
Deliverable: Joint Workshop #1 presentation	Week of May 4	
<b>Visit #1: Joint Workshop</b>		
<ul style="list-style-type: none"> <li>Development professionals including engineers, architects, etc.</li> <li>Landowners and builders</li> <li>Local businesses and merchants</li> <li>Residents, Twinwood representative(s), and neighborhood advocates</li> </ul>	May 6 at 6:00 PM	
Deliverable: Summary of workshop key findings and direction	May 13	
<b>Task 3: Code Organization and Annotated Outline</b>		

Deliverables and Meetings	Dates / Times (Central)	Notes/Status
<b>Deliverable:</b> Annotated Outline for the UDC and code critique	Week of June 22, 2026	
<b>Virtual Meeting:</b> Call with the CAC to present the Annotated Outline and code critique	Week of June 29, 2026	
<b>Task 4: Design Charrette</b>		
<b>Visit #2: Design Charrette</b>	June-July 2026	
<b>Deliverable:</b> Maps, sketches and illustrative concepts	Week of August 24, 2026	
<b>Task 5: Drafting in Modules</b>		
<b>Virtual Meeting:</b> Online Code Platform User Staff Training	TBD (enCode Plus team will coordinate)	
<b>Deliverable:</b> Preliminary Drafts of Module 1	Week of September 14, 2026	
<b>Visit #3:</b> Module 1 • CAC Meeting	Week of September 28, 2026	
<b>Staff Deliverable:</b> Preliminary Draft Module 1 Comments	Week of October 26, 2026	
<b>Deliverable:</b> Preliminary Drafts of Module 2	Week of November 2, 2026	
<b>Visit #5:</b> Module 2 • CAC Meeting	Week of November 16, 2026	
<b>Staff Deliverable:</b> Preliminary Draft Module 2 Comments	Week of December 14, 2026	
<b>Task 6: Zoning Map</b>		
<b>Deliverable:</b> Online zoning map draft	Week of September 14	
<b>Visit #4:</b> Zoning Map • CAC Meeting • City Council Meeting	October 20	
<b>2027</b>		
<b>Deliverable:</b> Online zoning map	February 2027	
<b>Task 7: Public Review and Adoption</b>		
<b>Deliverable:</b> UDC Public Hearing Draft	Week of January 18	
<b>Deliverable:</b> PowerPoint Presentation for City Council Public Hearing	Week of February 2	
<b>Visit #6:</b> City Council Public Hearing (1 <sup>st</sup> reading)	February 16	
<b>Deliverable:</b> Final UDC	Week of February 22	

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**Other Project-Related Activities Completed**

*Ongoing Activities:*

- Internal coordination among KKC staff regarding tasks for this project
- Coordination with City Staff
- Preparation for Visit #1 Workshop

*Events During Report Period:*

- 04-07-26 I emailed you a copy of the Kick-Off Agenda, draft project schedule, and the revised applicant guide and development handbook. Bret also emailed you a proposed amendment to the SUP Ordinance.
- 04-17-26 I emailed you to schedule the first workshop.
- 04-20-26 I sent out a calendar invitation to schedule our first workshop for Wednesday, May 6<sup>th</sup> at 6:00 PM.
- 04-29-26 I sent you the agenda for the first workshop.
- 04-30-26 I sent you the updated project schedule.

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**Difficulties Encountered**

None this report period.

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**Priority Activities for Next Report Period**

- Visit #1 Workshop
- Summary of Key Findings
- Annotated Outline
- Prepare for Design Charrette

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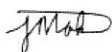
**Completion and Budget Status**

6.9%	Budget expenditure in support of work to date on the overall project
\$5,515.50	New charges reflecting actual costs incurred during this report period
\$0	Unpaid balance from prior invoicing
<b>\$5,515.50</b>	<b>Total amount now due</b>
\$12,824.00	Billed to date
\$7,308.50	Paid to date
\$186,000.00	Contract total

If you have any questions about this progress report or the accompanying invoice, please feel free to call me at any time. We appreciate this opportunity to provide professional services to Simonton, TX to complete this important project.

Respectfully submitted,

KENDIG KEAST COLLABORATIVE



Jennifer Mak, AIA, NCARB, AICP, LEED Green Associate  
Project Manager

CITY OF SIMONTON  
FORT BEND COUNTY, TEXAS

ORDINANCE NO. 2026-08

15

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS, AMENDING THE CITY'S CODE OF ORDINANCE BY AMENDING DIVISION 1, GENERALLY, OF ARTICLE III, OFFICERS AND EMPLOYEES, OF CHAPTER 2, ADMINISTRATION, ADDING PROVISIONS RELATED TO THE AUTHORITY TO APPOINT AND REMOVE CITY OFFICERS, EMPLOYEES, AND CONTRACTORS; AND PROVIDING FOR SEVERABILITY, SAVINGS, AND AN EFFECTIVE DATE.**

**WHEREAS**, the City Council finds it is in the best interest of the good order and management of the City that the hiring authority of all city officers and employees be vested with the City Council;

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

**SECTION 1.** The facts and matters of the preamble to this Ordinance are found to be true and accurate and incorporated for all purposes.

**SECTION 2.** Division 1, Generally, of Article III, Officers and Employees, of Chapter 2, Administration, of the City's Code of Ordinance shall be amended by adding the language below:

**“§2-44. Officers of the City.**

In addition to the members of the governing body of the city, the officers of the city include city administrator, secretary, treasurer, assessor and collector, municipal attorney, marshal, and municipal engineer. Powers and duties of said officers shall be provided for in other provisions of this code and under Chapter 22 of the Texas Local Government Code.

**§2-45. Authority to Appoint and Remove Officers of the City.**

With the exception of members of the governing body of the city, the City Council shall have the authority to appoint and remove officers of the City. Compensation for officers of the city shall be set by adoption or amendment of the municipal budget. Appointment of an Officer of the city is effective only if a majority of alderman vote in favor of the appointment. Removal of an officer other than members of the governing body is effective only if two-thirds of the elected alderman vote in favor of a resolution declaring a lack of confidence in the officer.

**§2-46. Authority to enter into agreement with firm or agency for municipal officers.**

The City may enter into an agreement with a firm or agency to provide an agent to serve as a municipal officer to include, but not limited to, city attorney and city engineer.

**§2-47. Authority to Appoint and Remove Employees of the City.**

The City Council shall have the authority to appoint and remove all employees of the city, to include part-time employees and temporary hires. Compensation for employees of the city shall be set by adoption of the municipal budget. Appointment or removal of a city employee is effective only if a majority of the elected alderman vote in favor of the action.

**§2-48. Authority to Enter into Agreements.**

The City Council shall have the authority to enter the City into Independent Contractor Agreements, Professional Service Agreements, and General Service Agreements to fulfil critical staff roles and responsibilities and other State requirements such as Auditor. The terms of the Agreement shall control. Agreement to and termination of said agreements shall be effective only if a majority of the elected alderman vote in favor of the action.”

**SECTION 3. Severability.** In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Simonton, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

**SECTION 4. Savings.** All rights and remedies of the City are expressly saved as to all violations of the provisions of any other ordinance which was secured at the time of the effective date of this Ordinance; and, as such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances same shall not be affected by this Ordinance but may be prosecuted until final disposition by the court.

**SECTION 5. Effective Date.** This Ordinance shall take effect immediately upon its approval.

**APPROVED and ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

FOR THE CITY

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY SECRETARY