

City of Simonton
 Payment Listing Report
 4/1/2026 to 4/30/2026

5a

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type
	Abbie Ferguson	0020	4/1/2026	April 2026 social media	1,200.00	1,200.00	4/18/2026	BankDraftEChec
	Direct TV	056378762X2603	4/9/2026	March 2026 - TV Service	106.79	106.79	4/18/2026	BankDraftEChec
	Lease Direct	1010938375	4/15/2026	Copier Lease - April 2026	147.95	147.95	4/18/2026	BankDraftEChec
	Impress Computers	12422	4/13/2026	CG - Repairs 04-13-2026	249.99	249.99	4/18/2026	BankDraftEChec
	LJA Engineering	202616251	4/10/2026	Engineering Services - Mu	1,075.60	1,075.60	4/18/2026	BankDraftEChec
	Marta G. Cleaning Servi	26	4/5/2026	March -2026 - City Hall Ja	560.00	560.00	4/18/2026	BankDraftEChec
	Fort Bend County Sherif	3073	4/2/2026	Q1 - 2026 - Radio Air Tim	76.50	76.50	4/18/2026	BankDraftEChec
	Primo Water/Ready Refr	6D8720129533	4/10/2026	March & April - 2026 - Wa	21.60	21.60	4/18/2026	BankDraftEChec
	Aviator Pest Control LLC	9962	4/1/2026	Q1 - 2026 Pest Control Ci	135.00	135.00	4/18/2026	BankDraftEChec
	Eddie Peacock, PLLC	EPPLLC- 2633	4/6/2026	Accounting Svc - 03-31-2	447.50	447.50	4/18/2026	BankDraftEChec
	TMRS	March 2026	4/15/2026	Late fee and penny recon	0.59	0.59	4/18/2026	BankDraftEChec
	CTi - Audio Visual	P-INV054462	4/6/2026	Chambers - Audio Visual	24,676.10	24,676.10	4/18/2026	BankDraftEChec
	IRS	PY4172026	4/17/2026	Federal Withholding	132.77	132.77	4/18/2026	BankDraftEChec
	IRS	PY4172026	4/17/2026	Social Security-Employer	166.92	166.92	4/18/2026	BankDraftEChec
	IRS	PY4172026	4/17/2026	Social Security-Employee	166.92	166.92	4/18/2026	BankDraftEChec
	IRS	PY4172026	4/17/2026	Medicare-Employee	39.04	39.04	4/18/2026	BankDraftEChec
	IRS	PY4172026	4/17/2026	Medicare-Employer	39.04	39.04	4/18/2026	BankDraftEChec
	IRS	PY432026	4/3/2026	Federal Withholding	132.77	132.77	4/18/2026	BankDraftEChec
	IRS	PY432026	4/3/2026	Social Security-Employee	166.92	166.92	4/18/2026	BankDraftEChec
	Scoop Health - Next Lev	PY432026	4/3/2026	Scoop Health - Next Level	80.80	80.80	4/18/2026	BankDraftEChec
	TXHB - TX Health Benefi	PY432026	4/3/2026	TXHB	897.09	897.09	4/18/2026	BankDraftEChec
	IRS	PY432026	4/3/2026	Social Security-Employer	166.92	166.92	4/18/2026	BankDraftEChec
	IRS	PY432026	4/3/2026	Medicare-Employee	39.04	39.04	4/18/2026	BankDraftEChec
	IRS	PY432026	4/3/2026	Medicare-Employer	39.04	39.04	4/18/2026	BankDraftEChec
	Hudson Energy	S2604010001-000	4/17/2026	City Electric - April 2026	926.06	926.06	4/18/2026	BankDraftEChec

City of Simonton
 Payment Listing Report
 4/1/2026 to 4/30/2026

6/10/2026 4:08 PM

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type
	BrooksWatson & Compa	SIM.04.09.26	4/9/2026	2025 Audit Services	2,500.00	2,500.00	4/18/2026	BankDraftEChec
6596	Cheyenne Graham	04-09-2026	4/18/2026	Training - Mileage Reimb	345.82	345.82	4/18/2026	Check
6598	Laurie Boudreaux	SIM#100 & SIM#1	4/18/2026	Reimburse - Handyman -	280.00	280.00	4/28/2026	Check
				Total	<u>34,816.77</u>	<u>34,816.77</u>		

City of Simonton
 Financial Statement
 As of April 30, 2026

5b

6/10/2026 4:01 PM

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Ad Valorem	0.00	29,531.17	(29,531.17)	332,531.67	354,374.00	93.84%	21,842.33
Other Revenue Sources	1,640.89	44,846.48	(43,205.59)	65,709.75	538,350.00	12.21%	472,640.25
Sales & Property Taxes	21,408.54	23,560.83	(2,152.29)	201,281.13	282,750.00	71.19%	81,468.87
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
EDCs Fees	0.00	525.00	(525.00)	0.00	6,300.00	0.00%	6,300.00
Leases & Rents	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Permits & Licenses	801.00	1,250.00	(449.00)	21,898.21	15,000.00	145.99%	(6,898.21)
Business & Franchise	4,256.40	3,250.00	1,006.40	27,365.26	39,000.00	70.17%	11,634.74
Municipal Court Revenue	0.00	91.67	(91.67)	0.00	1,100.00	0.00%	1,100.00
Interest Income	1,505.45	1,800.01	(294.56)	13,997.24	21,600.00	64.80%	7,602.76
Revenue Totals	<u>29,612.28</u>	<u>104,855.16</u>	<u>(75,242.88)</u>	<u>662,783.26</u>	<u>1,258,474.00</u>	<u>52.67%</u>	<u>595,690.74</u>
Expense Summary							
Other Expenses	0.00	5,781.41	(5,781.41)	303.25	69,386.00	0.44%	69,082.75
Insurance Expense	977.89	2,133.34	(1,155.45)	15,220.07	25,600.00	59.45%	10,379.93
Office & Supplies	27,061.65	7,043.76	20,017.89	68,735.40	84,525.00	81.32%	15,789.60
Legal & Professional	25,694.10	25,804.59	(110.49)	134,881.93	309,655.00	43.56%	174,773.07
Payroll/Personnel	9,678.48	25,410.87	(15,732.39)	59,794.05	305,040.00	19.60%	245,245.95
Community Programs & Donations	1,554.56	416.67	1,137.89	1,785.83	5,000.00	35.72%	3,214.17
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Dues & Subscriptions	222.65	250.00	(27.35)	14,500.22	3,000.00	483.34%	(11,500.22)
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Capital	0.00	107,814.40	(107,814.40)	33,695.95	1,294,288.00	2.60%	1,260,592.05
Maintenance & Repair	280.00	59,520.27	(59,240.27)	35,614.69	714,512.00	4.98%	678,897.31
Utilities	926.06	880.66	45.40	6,429.39	10,568.00	60.84%	4,138.61

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Expense Totals	66,395.39	235,055.97	(168,660.58)	370,960.78	2,821,574.00	13.15%	2,450,613.22

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Ad Valorem							
100-4001 Ad Valorem	0.00	29,531.17	(29,531.17)	332,531.67	354,374.00	93.84%	21,842.33
Ad Valorem Totals	0.00	29,531.17	(29,531.17)	332,531.67	354,374.00	93.84%	21,842.33
Other Revenue Sources							
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	1,640.89	40,013.15	(38,372.26)	11,323.25	480,350.00	2.36%	469,026.75
Other Revenue Sources Totals	1,640.89	44,846.48	(43,205.59)	65,709.75	538,350.00	12.21%	472,640.25
Sales & Property Taxes							
100-4003 Mixed Beverage	0.00	2,833.33	(2,833.33)	19,647.74	34,000.00	57.79%	14,352.26
100-4010 Sales Tax - City's Portion	17,126.83	16,583.33	543.50	142,898.69	199,000.00	71.81%	56,101.31
100-4011 1/4% Sales Tax (Roads)	4,281.71	4,144.17	137.54	38,734.70	49,750.00	77.86%	11,015.30
Sales & Property Taxes Totals	21,408.54	23,560.83	(2,152.29)	201,281.13	282,750.00	71.19%	81,468.87
Not Categorized							
100-4004 Penalty and Interest	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4740 Grants Revenue	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
EDCs Fees							
100-4012 Sales Tax- EDC 4B	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4013 Sales Tax- EDC 4A	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4401 EDC Technology Fund	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4404 EDC Insurance Fees In	0.00	58.33	(58.33)	0.00	700.00	0.00%	700.00
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

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Leases & Rents							
100-4020 Rental Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Leases & Rents Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Permits & Licenses							
100-4029 Special Use Permit	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4031 Off Site Beverage Permit	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4032 Building Permits	801.00	1,250.00	(449.00)	21,898.21	15,000.00	145.99%	(6,898.21)
Permits & Licenses Totals	801.00	1,250.00	(449.00)	21,898.21	15,000.00	145.99%	(6,898.21)
Business & Franchise							
100-4033 Centerpoint Franchise Fees	2,935.69	2,666.67	269.02	23,485.52	32,000.00	73.39%	8,514.48
100-4034 Franchise Fees	1,320.71	583.33	737.38	3,879.74	7,000.00	55.42%	3,120.26
Business & Franchise Totals	4,256.40	3,250.00	1,006.40	27,365.26	39,000.00	70.17%	11,634.74
Municipal Court Revenue							
100-4220 Municipal Court Fines	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
Interest Income							
100-4600 Interest - Other	466.58	391.67	74.91	3,351.87	4,700.00	71.32%	1,348.13
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	1,038.87	541.67	497.20	5,401.37	6,500.00	83.10%	1,098.63
Interest Income Totals	1,505.45	1,800.01	(294.56)	13,997.24	21,600.00	64.80%	7,602.76
Revenue Totals	29,612.28	104,855.16	(75,242.88)	662,783.26	1,258,474.00	52.67%	595,690.74

100 - General Fund Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

100 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	1,554.56	416.67	1,137.89	1,785.83	5,000.00	35.72%	3,214.17
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Dues & Subscriptions	222.65	250.00	(27.35)	14,500.22	3,000.00	483.34%	(11,500.22)
Insurance Expense	977.89	2,133.34	(1,155.45)	15,220.07	25,600.00	59.45%	10,379.93
Legal & Professional	17,310.00	10,554.58	6,755.42	91,878.84	126,655.00	72.54%	34,776.16
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Office & Supplies	1,536.32	3,777.09	(2,240.77)	33,149.27	45,325.00	73.14%	12,175.73
Other Expenses	0.00	875.00	(875.00)	0.00	10,500.00	0.00%	10,500.00
Payroll/Personnel	9,678.48	25,410.87	(15,732.39)	59,794.05	305,040.00	19.60%	245,245.95
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	<u>31,279.90</u>	<u>43,417.55</u>	<u>(12,137.65)</u>	<u>216,328.28</u>	<u>521,120.00</u>	<u>41.51%</u>	<u>304,791.72</u>

100 - General Fund Emergency Management	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
Legal & Professional	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Maintenance & Repair	0.00	333.33	(333.33)	57.30	4,000.00	1.43%	3,942.70
Office & Supplies	76.50	25.00	51.50	153.00	300.00	51.00%	147.00
Other Expenses	0.00	2,916.67	(2,916.67)	0.00	35,000.00	0.00%	35,000.00
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

Emergency Management Totals	76.50	3,816.66	(3,740.16)	229.69	45,800.00	0.50%	45,570.31
------------------------------------	-------	----------	------------	--------	-----------	-------	-----------

100 - General Fund Public Safety	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Safety Totals	0.00	1,279.17	(1,279.17)	303.25	15,350.00	1.98%	15,046.75

100 - General Fund Facilities	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	0.00	0.00	0.00	33,676.56	0.00	0.00%	(33,676.56)
Maintenance & Repair	280.00	3,258.33	(2,978.33)	9,122.39	39,100.00	23.33%	29,977.61
Office & Supplies	25,448.83	2,075.00	23,373.83	35,433.13	24,900.00	142.30%	(10,533.13)
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Utilities	926.06	880.66	45.40	6,429.39	10,568.00	60.84%	4,138.61
Facilities Totals	26,654.89	6,213.99	20,440.90	84,661.47	74,568.00	113.54%	(10,093.47)

100 - General Fund Public Works	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	8,384.10	15,250.01	(6,865.91)	43,003.09	183,000.00	23.50%	139,996.91
Maintenance & Repair	0.00	55,928.61	(55,928.61)	26,435.00	671,412.00	3.94%	644,977.00
Office & Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Other Expenses	0.00	1,877.24	(1,877.24)	0.00	22,536.00	0.00%	22,536.00
Public Works Totals	8,384.10	180,328.60	(171,944.50)	69,438.09	2,164,736.00	3.21%	2,095,297.91

100 - General Fund Keep Simonton Beautiful	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Office & Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Keep Simonton Beautiful Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
100 - General Fund Municipal Courts	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Municipal Courts Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Expense Total	<u><u>66,395.39</u></u>	<u><u>235,055.97</u></u>	<u><u>(168,660.58)</u></u>	<u><u>370,960.78</u></u>	<u><u>2,821,574.00</u></u>	<u><u>13.15%</u></u>	<u><u>2,450,613.22</u></u>

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-00-6000 Fiscal Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund Administration	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)	7,675.05	17,600.00	43.61%	9,924.95
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	614.53	3,000.00	(2,385.47)	26,781.64	36,000.00	74.39%	9,218.36
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	370.31	250.00	120.31	2,681.22	3,000.00	89.37%	318.78
100-10-5036 Copy and Printing	551.48	416.67	134.81	3,609.91	5,000.00	72.20%	1,390.09
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	1,554.56	416.67	1,137.89	1,785.83	5,000.00	35.72%	3,214.17
100-10-5200 Payroll	8,076.93	17,992.80	(9,915.87)	47,849.78	216,000.00	22.15%	168,150.22
100-10-5205 Payroll Tax	617.88	3,998.40	(3,380.52)	4,280.44	48,000.00	8.92%	43,719.56
100-10-5210 Retirement TMRS	637.85	2,461.67	(1,823.82)	3,768.25	29,540.00	12.76%	25,771.75
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.	0.00	250.00	(250.00)	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	12,500.00	2,916.67	9,583.33	12,500.00	35,000.00	35.71%	22,500.00
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	2,041.00	4,583.33	(2,542.33)	22,866.00	55,000.00	41.57%	32,134.00
100-10-5258 Consulting	2,769.00	2,666.67	102.33	54,277.85	32,000.00	169.62%	(22,277.85)
100-10-5259 TMRS Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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	345.82	833.00	(487.18)	3,895.58	10,000.00	38.96%	6,104.42
100-10-5263 Subscriptions	222.65	150.00	72.65	13,245.74	1,800.00	735.87%	(11,445.74)
100-10-5264 Contracts	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5270 Notices of Public Hearings	0.00	22.92	(22.92)	0.00	275.00	0.00%	275.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-10-5285 Election Costs	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
100-10-5354 Notary Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5500 Miscellaneous	0.00	208.33	(208.33)	0.00	2,500.00	0.00%	2,500.00
100-10-5540 Transfer to EDC 4A	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5541 Transfer to EDC 4B	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5550 Debt Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5551 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5552 Debt Principal	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-6010 Late Fees and Penalties	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	<u>31,279.90</u>	<u>43,417.55</u>	<u>(12,137.65)</u>	<u>216,328.28</u>	<u>521,120.00</u>	<u>41.51%</u>	<u>304,791.72</u>

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund Emergency Management	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	76.50	25.00	51.50	153.00	300.00	51.00%	147.00
100-20-5030 Technology	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-20-5036 Copy and Printing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-20-5262 Travel & Training	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-20-5264 Contracts	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
100-20-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Emergency Management Totals	<u>76.50</u>	<u>3,816.66</u>	<u>(3,740.16)</u>	<u>229.69</u>	<u>45,800.00</u>	<u>0.50%</u>	<u>45,570.31</u>

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund Public Safety	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
100-30-5018 Fire Protection / Training	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
100-30-5275 Capital Improvement	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-30-5320 Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-30-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Safety Totals	0.00	1,279.17	(1,279.17)	303.25	15,350.00	1.98%	15,046.75

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund Facilities	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-40-5030 Technology	24,753.83	458.33	24,295.50	24,921.52	5,500.00	453.12%	(19,421.52)
100-40-5275 Capital Improvement	0.00	0.00	0.00	33,676.56	0.00	0.00%	(33,676.56)
100-40-5301 Internet	0.00	960.00	(960.00)	6,186.61	11,520.00	53.70%	5,333.39
100-40-5302 City Hall Electricity	350.84	371.50	(20.66)	2,785.46	4,458.00	62.48%	1,672.54
100-40-5303 Street Lights	575.22	463.33	111.89	3,593.93	5,560.00	64.64%	1,966.07
100-40-5304 Telephone	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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	135.00	50.00	85.00	405.00	600.00	67.50%	195.00
100-40-5310 Janitorial Services	560.00	606.67	(46.67)	3,920.00	7,280.00	53.85%	3,360.00
100-40-5311 Maint & Repair	280.00	416.67	(136.67)	9,122.39	5,000.00	182.45%	(4,122.39)
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
100-40-5320 Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-40-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-40-6090 Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Facilities Totals	26,654.89	6,213.99	20,440.90	84,661.47	74,568.00	113.54%	(10,093.47)

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund Public Works	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)
100-50-5030 Technology	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-50-5271 Engineering Fees	1,075.60	1,416.67	(341.07)	29,139.40	17,000.00	171.41%	(12,139.40)
100-50-5272 L & P - Residential	0.00	666.67	(666.67)	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	7,308.50	12,916.67	(5,608.17)	7,308.50	155,000.00	4.72%	147,691.50
100-50-5354 Notary Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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	8,384.10	180,328.60	(171,944.50)	69,438.09	2,164,736.00	3.21%	2,095,297.91

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund Keep Simonton Beautiful	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-60-5035 Office Supply & postage	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5036 Copy and Printing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5041 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5260 Professional Memberships	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5261 Apparel & Promotion	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5262 Travel & Training	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5350 Beautification	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Keep Simonton Beautiful Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

100 - General Fund Municipal Courts	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-70-5280 Municipal Court Costs	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Municipal Courts Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	66,395.39	235,055.97	(168,660.58)	370,960.78	2,821,574.00	13.15%	2,450,613.22

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

200 - EDC - 4A	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
EDCs Fees	4,281.71	4,144.17	137.54	38,734.71	49,750.00	77.86%	11,015.29
Interest Income	226.16	216.67	9.49	1,681.10	2,600.00	64.66%	918.90
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	<u>4,507.87</u>	<u>4,360.84</u>	<u>147.03</u>	<u>40,415.81</u>	<u>52,350.00</u>	<u>77.20%</u>	<u>11,934.19</u>
Expense Summary							
Other Expenses	0.00	308.34	(308.34)	0.00	3,700.00	0.00%	3,700.00
Insurance Expense	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
Office & Supplies	200.00	524.99	(324.99)	1,400.00	6,300.00	22.22%	4,900.00
Community Programs & Donations	0.00	159.17	(159.17)	752.68	1,910.00	39.41%	1,157.32
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	0.00	708.33	(708.33)	2,856.43	8,500.00	33.61%	5,643.57
Expense Totals	<u>200.00</u>	<u>4,066.56</u>	<u>(3,866.56)</u>	<u>6,759.11</u>	<u>48,800.00</u>	<u>13.85%</u>	<u>42,040.89</u>

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

200 - EDC - 4A	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
EDCs Fees							
200-4013 Sales Tax- EDC 4A	4,281.71	4,144.17	137.54	38,734.71	49,750.00	77.86%	11,015.29
EDCs Fees Totals	4,281.71	4,144.17	137.54	38,734.71	49,750.00	77.86%	11,015.29
Interest Income							
200-4600 Interest - Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
200-4618 Interest - CDARS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
200-4619 Interest EDC 4A ICS	226.16	216.67	9.49	1,681.10	2,600.00	64.66%	918.90
Interest Income Totals	226.16	216.67	9.49	1,681.10	2,600.00	64.66%	918.90
Transfers In							
200-4710 Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized							
200-4713 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	4,507.87	4,360.84	147.03	40,415.81	52,350.00	77.20%	11,934.19

200 - EDC - 4A Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

200 - EDC - 4A Administration	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
Administration Totals	<u>0.00</u>	<u>2,369.89</u>	<u>(2,369.89)</u>	<u>0.00</u>	<u>28,440.00</u>	<u>0.00%</u>	<u>28,440.00</u>

200 - EDC - 4A Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Maintenance & Repair	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Works Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

200 - EDC - 4A Marketing	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Office & Supplies	200.00	375.00	(175.00)	1,400.00	4,500.00	31.11%	3,100.00
Other Expenses	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00

Marketing Totals	200.00	541.67	(341.67)	1,400.00	6,500.00	21.54%	5,100.00
-------------------------	--------	--------	----------	----------	----------	--------	----------

200 - EDC - 4A Comunity Development	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	0.00	583.33	(583.33)	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
Comunity Development Totals	0.00	921.67	(921.67)	5,359.11	11,060.00	48.45%	5,700.89

200 - EDC - 4A Business & Industry Developmen	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
Business & Industry Development Tota	0.00	233.33	(233.33)	0.00	2,800.00	0.00%	2,800.00
Expense Total	200.00	4,066.56	(3,866.56)	6,759.11	48,800.00	13.85%	42,040.89

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

200 - EDC - 4A Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
200-00-6000 Fiscal Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

200 - EDC - 4A Administration	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
200-10-5030 Technology	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
200-10-5530 Contingency	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	0.00	2,369.89	(2,369.89)	0.00	28,440.00	0.00%	28,440.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

200 - EDC - 4A Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
200-50-5406 Public Mowing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Works Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

200 - EDC - 4A Marketing	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)	1,400.00	3,000.00	46.67%	1,600.00
200-81-5530 Contingency	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
Marketing Totals	200.00	541.67	(341.67)	1,400.00	6,500.00	21.54%	5,100.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

200 - EDC - 4A Community Development	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,	0.00	583.33	(583.33)	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
Community Development Totals	0.00	921.67	(921.67)	5,359.11	11,060.00	48.45%	5,700.89

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

200 - EDC - 4A Business & Industry Developme	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
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
Business & Industry Development Total	0.00	233.33	(233.33)	0.00	2,800.00	0.00%	2,800.00
Expense Totals	200.00	4,066.56	(3,866.56)	6,759.11	48,800.00	13.85%	42,040.89

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

300 - EDC - 4B	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
EDCs Fees	8,563.42	8,288.35	275.07	77,469.43	99,500.00	77.86%	22,030.57
Interest Income	201.81	250.00	(48.19)	1,472.52	3,000.00	49.08%	1,527.48
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	<u>8,765.23</u>	<u>8,538.35</u>	<u>226.88</u>	<u>78,941.95</u>	<u>102,500.00</u>	<u>77.02%</u>	<u>23,558.05</u>
Expense Summary							
Other Expenses	0.00	940.75	(940.75)	0.00	11,289.00	0.00%	11,289.00
Insurance Expense	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
Office & Supplies	0.00	37.49	(37.49)	1,000.00	450.00	222.22%	(550.00)
Community Programs & Donations	0.00	200.84	(200.84)	0.00	2,410.00	0.00%	2,410.00
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
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Maintenance & Repair	0.00	2,666.67	(2,666.67)	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	<u>0.00</u>	<u>8,191.66</u>	<u>(8,191.66)</u>	<u>7,390.00</u>	<u>98,300.00</u>	<u>7.52%</u>	<u>90,910.00</u>

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

300 - EDC - 4B	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
EDCs Fees							
300-4012 Sales Tax- EDC 4B	8,563.42	8,288.35	275.07	77,469.43	99,500.00	77.86%	22,030.57
EDCs Fees Totals	8,563.42	8,288.35	275.07	77,469.43	99,500.00	77.86%	22,030.57
Interest Income							
300-4618 Interest - CDARS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
300-4619 Interest EDC 4B ICS	201.81	250.00	(48.19)	1,472.52	3,000.00	49.08%	1,527.48
300-4620 Bank Interest	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Interest Income Totals	201.81	250.00	(48.19)	1,472.52	3,000.00	49.08%	1,527.48
Transfers In							
300-4710 Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized							
300-4713 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	8,765.23	8,538.35	226.88	78,941.95	102,500.00	77.02%	23,558.05

300 - EDC - 4B Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

300 - EDC - 4B Administration	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
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	<u>0.00</u>	<u>3,579.24</u>	<u>(3,579.24)</u>	<u>0.00</u>	<u>42,951.00</u>	<u>0.00%</u>	<u>42,951.00</u>

300 - EDC - 4B Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Maintenance & Repair	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Works Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

300 - EDC - 4B Marketing	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

Marketing Totals	0.00	724.09	(724.09)	1,000.00	8,689.00	11.51%	7,689.00
-------------------------	------	--------	----------	----------	----------	--------	----------

300 - EDC - 4B Community Development	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	0.00	2,500.00	(2,500.00)	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
Community Development Totals	0.00	2,663.33	(2,663.33)	6,390.00	31,960.00	19.99%	25,570.00

300 - EDC - 4B Business & Industrial Developme	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
Business & Industrial Development Tot	0.00	1,225.00	(1,225.00)	0.00	14,700.00	0.00%	14,700.00
Expense Total	0.00	8,191.66	(8,191.66)	7,390.00	98,300.00	7.52%	90,910.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

300 - EDC - 4B Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-00-6000 Fiscal Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

300 - EDC - 4B Administration	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
300-10-5541 Transfer to EDC 4B	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	0.00	3,579.24	(3,579.24)	0.00	42,951.00	0.00%	42,951.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

300 - EDC - 4B Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-50-5406 Public Mowing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Works Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

300 - EDC - 4B Marketing	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-81-5031 Website enhancements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
Marketing Totals	0.00	724.09	(724.09)	1,000.00	8,689.00	11.51%	7,689.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

300 - EDC - 4B Community Development	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,	0.00	2,500.00	(2,500.00)	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
Community Development Totals	0.00	2,663.33	(2,663.33)	6,390.00	31,960.00	19.99%	25,570.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

300 - EDC - 4B Business & Industrial Developm	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-84-5040 Local Business Brochure	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
Business & Industrial Development Tot	0.00	1,225.00	(1,225.00)	0.00	14,700.00	0.00%	14,700.00
Expense Totals	0.00	8,191.66	(8,191.66)	7,390.00	98,300.00	7.52%	90,910.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

400 - Grants	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Grants & Donations	0.00	129,925.00	(129,925.00)	0.00	1,559,100.00	0.00%	1,559,100.00
Interest Income	4.38	0.00	4.38	79.67	0.00	0.00%	(79.67)
Revenue Totals	<u>4.38</u>	<u>129,925.00</u>	<u>(129,920.62)</u>	<u>79.67</u>	<u>1,559,100.00</u>	<u>0.01%</u>	<u>1,559,020.33</u>

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

400 - Grants	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Grants & Donations							
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
Interest Income							
400-4614 Interest - New First Grants	4.38	0.00	4.38	79.67	0.00	0.00%	(79.67)
Interest Income Totals	4.38	0.00	4.38	79.67	0.00	0.00%	(79.67)
Revenue Totals	4.38	129,925.00	(129,920.62)	79.67	1,559,100.00	0.01%	1,559,020.33

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

500 - Keep Simonton Beautiful	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Grants & Donations	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Other Revenue Sources	0.00	479.16	(479.16)	70.00	5,750.00	1.22%	5,680.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	<u>0.00</u>	<u>479.16</u>	<u>(479.16)</u>	<u>70.00</u>	<u>5,750.00</u>	<u>1.22%</u>	<u>5,680.00</u>
Expense Summary							
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	<u>0.00</u>	<u>479.17</u>	<u>(479.17)</u>	<u>0.00</u>	<u>5,750.00</u>	<u>0.00%</u>	<u>5,750.00</u>

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

500 - Keep Simonton Beautiful	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Grants & Donations							
500-4300 Grants	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Grants & Donations Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Other Revenue Sources							
500-4402 Apparel & Promotion Sales	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-4650 Other Revenue/General Fund	0.00	0.00	0.00	70.00	0.00	0.00%	(70.00)
500-4700 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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	0.00	479.16	(479.16)	70.00	5,750.00	1.22%	5,680.00
Interest Income							
500-4600 Interest - Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-4618 Interest - CDARS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Interest Income Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In							
500-4710 Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized							
500-4713 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	479.16	(479.16)	70.00	5,750.00	1.22%	5,680.00

500 - Keep Simonton Beautiful Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

500 - Keep Simonton Beautiful Keep Simonton Beautiful	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
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Office & Supplies	0.00	312.50	(312.50)	0.00	3,750.00	0.00%	3,750.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Keep Simonton Beautiful Totals	<u>0.00</u>	<u>479.17</u>	<u>(479.17)</u>	<u>0.00</u>	<u>5,750.00</u>	<u>0.00%</u>	<u>5,750.00</u>
Expense Total	<u><u>0.00</u></u>	<u><u>479.17</u></u>	<u><u>(479.17)</u></u>	<u><u>0.00</u></u>	<u><u>5,750.00</u></u>	<u><u>0.00%</u></u>	<u><u>5,750.00</u></u>

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

500 - Keep Simonton Beautiful Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
500-00-6000 Fiscal Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of April 30, 2026

6/10/2026 4:01 PM

500 - Keep Simonton Beautiful Keep Simonton Beautiful	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
500-60-5041 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-60-5260 Professional Memberships	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-60-5261 Apparel & Promotion	0.00	104.17	(104.17)	0.00	1,250.00	0.00%	1,250.00
500-60-5262 Travel & Training	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-60-5350 Beautification	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
500-60-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Keep Simonton Beautiful Totals	<u>0.00</u>	<u>479.17</u>	<u>(479.17)</u>	<u>0.00</u>	<u>5,750.00</u>	<u>0.00%</u>	<u>5,750.00</u>
Expense Totals	<u>0.00</u>	<u>479.17</u>	<u>(479.17)</u>	<u>0.00</u>	<u>5,750.00</u>	<u>0.00%</u>	<u>5,750.00</u>

City of Simonton
 Payment Listing Report
 5/1/2026 to 5/31/2026

5c

6/10/2026 4:12 PM

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type
	Direct TV	056378762X2604	5/9/2026	April 2026 - TV Service	106.79	106.79	5/5/2026	BankDraftEChec
	Impress Computers	12696	5/4/2026	Data Cable - and tech ser	500.00	500.00	5/5/2026	BankDraftEChec
	TMRS	April 2026 contrib	5/11/2026	TMRS - penny reconciliati	0.01	0.01	5/11/2026	BankDraftEChec
	Eddie Peacock, PLLC	EPPLLC-2653	5/4/2026	Accounting 04-21 thru 05	478.75	478.75	5/5/2026	BankDraftEChec
	Fort Bend Central Appra	FBCAD June - Aug	5/1/2026	Pymnt # 4 (June-August)	904.00	904.00	5/5/2026	BankDraftEChec
	Primo Water/Ready Refr	May 2026	5/14/2026	May 2026 Water Delivery	10.80	10.80	5/25/2026	BankDraftEChec
	Lease Direct	May 2026	5/18/2026	May 2026 - copier lease	147.95	147.95	5/25/2026	BankDraftEChec
	TMRS	May 2026	5/25/2026	May 2026 - Penny reconci	0.01	0.01	5/25/2026	BankDraftEChec
	Abbie Ferguson	May 2026	5/1/2026	May 2026 Media	1,200.00	1,200.00	5/5/2026	BankDraftEChec
	TMRS	PY512026	5/1/2026	TMRS-Employee	188.46	188.46	5/25/2026	BankDraftEChec
	IRS	PY512026	5/1/2026	Medicare-Employee	39.04	39.04	5/25/2026	BankDraftEChec
	IRS	PY512026	5/1/2026	Medicare-Employer	39.04	39.04	5/25/2026	BankDraftEChec
	TMRS	PY512026	5/1/2026	TMRS-Employer	212.42	212.42	5/25/2026	BankDraftEChec
	IRS	PY512026	5/1/2026	Federal Withholding	132.77	132.77	5/25/2026	BankDraftEChec
	IRS	PY512026	5/1/2026	Social Security-Employer	166.92	166.92	5/25/2026	BankDraftEChec
	IRS	PY512026	5/1/2026	Social Security-Employee	166.92	166.92	5/25/2026	BankDraftEChec
	IRS	PY5152026	5/15/2026	Medicare-Employer	39.04	39.04	5/25/2026	BankDraftEChec
	TMRS	PY5152026	5/15/2026	TMRS-Employee	188.46	188.46	5/25/2026	BankDraftEChec
	TMRS	PY5152026	5/15/2026	TMRS-Employer	212.42	212.42	5/25/2026	BankDraftEChec
	Scoop Health - Next Lev	PY5152026	5/15/2026	Scoop Health - Next Level	80.80	80.80	5/19/2026	BankDraftEChec
	IRS	PY5152026	5/15/2026	Federal Withholding	132.77	132.77	5/25/2026	BankDraftEChec
	IRS	PY5152026	5/15/2026	Medicare-Employee	39.04	39.04	5/25/2026	BankDraftEChec
	IRS	PY5152026	5/15/2026	Social Security-Employee	166.92	166.92	5/25/2026	BankDraftEChec
	IRS	PY5152026	5/15/2026	Social Security-Employer	166.92	166.92	5/25/2026	BankDraftEChec
	TXHB - TX Health Benefi	PY5152026	5/15/2026	TXHB	897.09	897.09	5/19/2026	BankDraftEChec

City of Simonton
 Payment Listing Report
 5/1/2026 to 5/31/2026

6/10/2026 4:12 PM

Check #	Vendor	Invoice Number	Invoice Date	Invoice Description	Invoice Amount	Payment Amount	Check Date	Payment Type
	TMRS	PY5292026	5/29/2026	TMRS-Employer	212.42	212.42	5/25/2026	BankDraftEChec
	TMRS	PY5292026	5/29/2026	TMRS-Employee	188.46	188.46	5/25/2026	BankDraftEChec
	IRS	PY5292026	5/29/2026	Medicare-Employer	39.04	39.04	5/25/2026	BankDraftEChec
	IRS	PY5292026	5/29/2026	Federal Withholding	132.77	132.77	5/25/2026	BankDraftEChec
	IRS	PY5292026	5/29/2026	Social Security-Employer	166.92	166.92	5/25/2026	BankDraftEChec
	IRS	PY5292026	5/29/2026	Medicare-Employee	39.04	39.04	5/25/2026	BankDraftEChec
	IRS	PY5292026	5/29/2026	Social Security-Employee	166.92	166.92	5/25/2026	BankDraftEChec
	Hudson Energy	S2605010001-000	5/1/2026	City Electric - May 2026	854.84	854.84	5/5/2026	BankDraftEChec
	Gulf Coast Coalition of C	Simonton - 2026	5/1/2026	2026 Membership - Popul	79.29	79.29	5/5/2026	BankDraftEChec
6599	Susan LaDart	04-22-2026	5/1/2026	Reimburse - Hardware -	67.65	67.65	5/5/2026	Check
6600	AT&T	164496111	5/7/2026	May 2026 Internet	789.98	789.98	5/25/2026	Check
6602	Makin the Cut Landscapi	108	5/10/2026	May 2026	1,275.00	1,275.00	5/25/2026	Check
6603	Marta G. Cleaning Servi	27	5/5/2026	April 2026 - City Hall Jani	580.00	580.00	5/25/2026	Check
6604	Stacey Gootee	April & May 2026	5/25/2026	April & May 2026 - Financ	630.00	630.00	5/25/2026	Check
				Total	<u>11,439.67</u>	<u>11,439.67</u>		

City of Simonton
 Financial Statement
 As of May 31, 2026

5d

6/10/2026 4:04 PM

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Ad Valorem	23,724.47	29,531.17	(5,806.70)	356,256.14	354,374.00	100.53%	(1,882.14)
Other Revenue Sources	0.00	44,846.48	(44,846.48)	65,709.75	538,350.00	12.21%	472,640.25
Sales & Property Taxes	6,107.20	23,560.83	(17,453.63)	207,388.33	282,750.00	73.35%	75,361.67
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
EDCs Fees	0.00	525.00	(525.00)	0.00	6,300.00	0.00%	6,300.00
Leases & Rents	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Permits & Licenses	3,456.81	1,250.00	2,206.81	25,355.02	15,000.00	169.03%	(10,355.02)
Business & Franchise	3,307.41	3,250.00	57.41	30,672.67	39,000.00	78.65%	8,327.33
Municipal Court Revenue	1,008.79	91.67	917.12	1,008.79	1,100.00	91.71%	91.21
Interest Income	0.00	1,800.01	(1,800.01)	13,997.24	21,600.00	64.80%	7,602.76
Revenue Totals	<u>37,604.68</u>	<u>104,855.16</u>	<u>(67,250.48)</u>	<u>700,387.94</u>	<u>1,258,474.00</u>	<u>55.65%</u>	<u>558,086.06</u>
Expense Summary							
Other Expenses	0.00	5,781.41	(5,781.41)	303.25	69,386.00	0.44%	69,082.75
Insurance Expense	977.89	2,133.34	(1,155.45)	16,197.96	25,600.00	63.27%	9,402.04
Office & Supplies	4,757.94	7,043.76	(2,285.82)	73,493.34	84,525.00	86.95%	11,031.66
Legal & Professional	29,462.75	25,804.59	3,658.16	164,344.68	309,655.00	53.07%	145,310.32
Payroll/Personnel	7,551.88	25,410.87	(17,858.99)	67,345.93	305,040.00	22.08%	237,694.07
Community Programs & Donations	35.00	416.67	(381.67)	1,820.83	5,000.00	36.42%	3,179.17
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Dues & Subscriptions	186.08	250.00	(63.92)	14,686.30	3,000.00	489.54%	(11,686.30)
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Debt Service	65.37	0.00	65.37	65.37	0.00	0.00%	(65.37)
Capital	0.00	107,814.40	(107,814.40)	33,695.95	1,294,288.00	2.60%	1,260,592.05
Maintenance & Repair	824.00	59,520.27	(58,696.27)	36,438.69	714,512.00	5.10%	678,073.31
Utilities	854.84	880.66	(25.82)	7,284.23	10,568.00	68.93%	3,283.77

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Expense Totals	44,715.75	235,055.97	(190,340.22)	415,676.53	2,821,574.00	14.73%	2,405,897.47

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Ad Valorem							
100-4001 Ad Valorem	23,724.47	29,531.17	(5,806.70)	356,256.14	354,374.00	100.53%	(1,882.14)
Ad Valorem Totals	23,724.47	29,531.17	(5,806.70)	356,256.14	354,374.00	100.53%	(1,882.14)
Other Revenue Sources							
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)	11,323.25	480,350.00	2.36%	469,026.75
Other Revenue Sources Totals	0.00	44,846.48	(44,846.48)	65,709.75	538,350.00	12.21%	472,640.25
Sales & Property Taxes							
100-4003 Mixed Beverage	6,107.20	2,833.33	3,273.87	25,754.94	34,000.00	75.75%	8,245.06
100-4010 Sales Tax - City's Portion	0.00	16,583.33	(16,583.33)	142,898.69	199,000.00	71.81%	56,101.31
100-4011 1/4% Sales Tax (Roads)	0.00	4,144.17	(4,144.17)	38,734.70	49,750.00	77.86%	11,015.30
Sales & Property Taxes Totals	6,107.20	23,560.83	(17,453.63)	207,388.33	282,750.00	73.35%	75,361.67
Not Categorized							
100-4004 Penalty and Interest	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4740 Grants Revenue	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
EDCs Fees							
100-4012 Sales Tax- EDC 4B	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4013 Sales Tax- EDC 4A	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4401 EDC Technology Fund	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4404 EDC Insurance Fees In	0.00	58.33	(58.33)	0.00	700.00	0.00%	700.00
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

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Leases & Rents							
100-4020 Rental Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Leases & Rents Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Permits & Licenses							
100-4029 Special Use Permit	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4031 Off Site Beverage Permit	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4032 Building Permits	3,456.81	1,250.00	2,206.81	25,355.02	15,000.00	169.03%	(10,355.02)
Permits & Licenses Totals	3,456.81	1,250.00	2,206.81	25,355.02	15,000.00	169.03%	(10,355.02)
Business & Franchise							
100-4033 Centerpoint Franchise Fees	2,935.69	2,666.67	269.02	26,421.21	32,000.00	82.57%	5,578.79
100-4034 Franchise Fees	371.72	583.33	(211.61)	4,251.46	7,000.00	60.74%	2,748.54
Business & Franchise Totals	3,307.41	3,250.00	57.41	30,672.67	39,000.00	78.65%	8,327.33
Municipal Court Revenue							
100-4220 Municipal Court Fines	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-4250 Child Safety Fee from County	1,008.79	91.67	917.12	1,008.79	1,100.00	91.71%	91.21
Municipal Court Revenue Totals	1,008.79	91.67	917.12	1,008.79	1,100.00	91.71%	91.21
Interest Income							
100-4600 Interest - Other	0.00	391.67	(391.67)	3,351.87	4,700.00	71.32%	1,348.13
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	0.00	541.67	(541.67)	5,401.37	6,500.00	83.10%	1,098.63
Interest Income Totals	0.00	1,800.01	(1,800.01)	13,997.24	21,600.00	64.80%	7,602.76
Revenue Totals	37,604.68	104,855.16	(67,250.48)	700,387.94	1,258,474.00	55.65%	558,086.06

100 - General Fund Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

100 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	35.00	416.67	(381.67)	1,820.83	5,000.00	36.42%	3,179.17
Debt Service	65.37	0.00	65.37	65.37	0.00	0.00%	(65.37)
Dues & Subscriptions	186.08	250.00	(63.92)	14,686.30	3,000.00	489.54%	(11,686.30)
Insurance Expense	977.89	2,133.34	(1,155.45)	16,197.96	25,600.00	63.27%	9,402.04
Legal & Professional	14,752.75	10,554.58	4,198.17	106,631.59	126,655.00	84.19%	20,023.41
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Office & Supplies	1,740.55	3,777.09	(2,036.54)	34,889.82	45,325.00	76.98%	10,435.18
Other Expenses	0.00	875.00	(875.00)	0.00	10,500.00	0.00%	10,500.00
Payroll/Personnel	7,551.88	25,410.87	(17,858.99)	67,345.93	305,040.00	22.08%	237,694.07
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	<u>25,309.52</u>	<u>43,417.55</u>	<u>(18,108.03)</u>	<u>241,637.80</u>	<u>521,120.00</u>	<u>46.37%</u>	<u>279,482.20</u>

100 - General Fund Emergency Management	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
Legal & Professional	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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)	153.00	300.00	51.00%	147.00
Other Expenses	0.00	2,916.67	(2,916.67)	0.00	35,000.00	0.00%	35,000.00
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

Emergency Management Totals	0.00	3,816.66	(3,816.66)	229.69	45,800.00	0.50%	45,570.31
------------------------------------	------	----------	------------	--------	-----------	-------	-----------

100 - General Fund Public Safety	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Safety Totals	0.00	1,279.17	(1,279.17)	303.25	15,350.00	1.98%	15,046.75

100 - General Fund Facilities	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital	0.00	0.00	0.00	33,676.56	0.00	0.00%	(33,676.56)
Maintenance & Repair	824.00	3,258.33	(2,434.33)	9,946.39	39,100.00	25.44%	29,153.61
Office & Supplies	3,017.39	2,075.00	942.39	38,450.52	24,900.00	154.42%	(13,550.52)
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Utilities	854.84	880.66	(25.82)	7,284.23	10,568.00	68.93%	3,283.77
Facilities Totals	4,696.23	6,213.99	(1,517.76)	89,357.70	74,568.00	119.83%	(14,789.70)

100 - General Fund Public Works	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	14,710.00	15,250.01	(540.01)	57,713.09	183,000.00	31.54%	125,286.91
Maintenance & Repair	0.00	55,928.61	(55,928.61)	26,435.00	671,412.00	3.94%	644,977.00
Office & Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Other Expenses	0.00	1,877.24	(1,877.24)	0.00	22,536.00	0.00%	22,536.00
Public Works Totals	14,710.00	180,328.60	(165,618.60)	84,148.09	2,164,736.00	3.89%	2,080,587.91

100 - General Fund Keep Simonton Beautiful	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Community Programs & Donations	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Office & Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Keep Simonton Beautiful Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
100 - General Fund Municipal Courts	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Municipal Courts Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Expense Total	<u><u>44,715.75</u></u>	<u><u>235,055.97</u></u>	<u><u>(190,340.22)</u></u>	<u><u>415,676.53</u></u>	<u><u>2,821,574.00</u></u>	<u><u>14.73%</u></u>	<u><u>2,405,897.47</u></u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-00-6000 Fiscal Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund Administration	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)	8,652.94	17,600.00	49.16%	8,947.06
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	778.04	3,000.00	(2,221.96)	27,559.68	36,000.00	76.55%	8,440.32
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	316.81	250.00	66.81	2,998.03	3,000.00	99.93%	1.97
100-10-5036 Copy and Printing	645.70	416.67	229.03	4,255.61	5,000.00	85.11%	744.39
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	35.00	416.67	(381.67)	1,820.83	5,000.00	36.42%	3,179.17
100-10-5200 Payroll	5,384.62	17,992.80	(12,608.18)	53,234.40	216,000.00	24.65%	162,765.60
100-10-5205 Payroll Tax	411.92	3,998.40	(3,586.48)	4,692.36	48,000.00	9.78%	43,307.64
100-10-5210 Retirement TMRS	424.86	2,461.67	(2,036.81)	4,193.11	29,540.00	14.19%	25,346.89
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	2,712.00	3,000.00	90.40%	288.00
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)	12,500.00	35,000.00	35.71%	22,500.00
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	3,892.50	4,583.33	(690.83)	26,758.50	55,000.00	48.65%	28,241.50
100-10-5258 Consulting	9,956.25	2,666.67	7,289.58	64,234.10	32,000.00	200.73%	(32,234.10)
100-10-5259 TMRS Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5260 Professional Memberships	79.29	100.00	(20.71)	1,333.77	1,200.00	111.15%	(133.77)
100-10-5261 Apparel & Promotion	0.00	62.50	(62.50)	0.00	750.00	0.00%	750.00
100-10-5262 Travel & Training	1,330.48	833.00	497.48	5,226.06	10,000.00	52.26%	4,773.94
100-10-5263 Subscriptions	106.79	150.00	(43.21)	13,352.53	1,800.00	741.81%	(11,552.53)
100-10-5264 Contracts	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5270 Notices of Public Hearings	0.00	22.92	(22.92)	0.00	275.00	0.00%	275.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-10-5285 Election Costs	0.00	666.67	(666.67)	0.00	8,000.00	0.00%	8,000.00
100-10-5354 Notary Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5500 Miscellaneous	0.00	208.33	(208.33)	0.00	2,500.00	0.00%	2,500.00
100-10-5540 Transfer to EDC 4A	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5541 Transfer to EDC 4B	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5550 Debt Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-5551 Interest Expense	65.37	0.00	65.37	65.37	0.00	0.00%	(65.37)
100-10-5552 Debt Principal	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-10-6010 Late Fees and Penalties	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	<u>25,309.52</u>	<u>43,417.55</u>	<u>(18,108.03)</u>	<u>241,637.80</u>	<u>521,120.00</u>	<u>46.37%</u>	<u>279,482.20</u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund Emergency Management	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)	153.00	300.00	51.00%	147.00
100-20-5030 Technology	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-20-5036 Copy and Printing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-20-5262 Travel & Training	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-20-5264 Contracts	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
100-20-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Emergency Management Totals	0.00	3,816.66	(3,816.66)	229.69	45,800.00	0.50%	45,570.31

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund Public Safety	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
100-30-5018 Fire Protection / Training	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
100-30-5275 Capital Improvement	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-30-5320 Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-30-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Safety Totals	0.00	1,279.17	(1,279.17)	303.25	15,350.00	1.98%	15,046.75

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund Facilities	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-40-5030 Technology	78.73	458.33	(379.60)	25,000.25	5,500.00	454.55%	(19,500.25)
100-40-5275 Capital Improvement	0.00	0.00	0.00	33,676.56	0.00	0.00%	(33,676.56)
100-40-5301 Internet	2,358.66	960.00	1,398.66	8,545.27	11,520.00	74.18%	2,974.73
100-40-5302 City Hall Electricity	241.39	371.50	(130.11)	3,026.85	4,458.00	67.90%	1,431.15
100-40-5303 Street Lights	613.45	463.33	150.12	4,207.38	5,560.00	75.67%	1,352.62
100-40-5304 Telephone	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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)	405.00	600.00	67.50%	195.00
100-40-5310 Janitorial Services	580.00	606.67	(26.67)	4,500.00	7,280.00	61.81%	2,780.00
100-40-5311 Maint & Repair	824.00	416.67	407.33	9,946.39	5,000.00	198.93%	(4,946.39)
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
100-40-5320 Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-40-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-40-6090 Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Facilities Totals	4,696.23	6,213.99	(1,517.76)	89,357.70	74,568.00	119.83%	(14,789.70)

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund Public Works	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)
100-50-5030 Technology	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-50-5271 Engineering Fees	0.00	1,416.67	(1,416.67)	29,139.40	17,000.00	171.41%	(12,139.40)
100-50-5272 L & P - Residential	0.00	666.67	(666.67)	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	14,710.00	12,916.67	1,793.33	22,018.50	155,000.00	14.21%	132,981.50
100-50-5354 Notary Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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	14,710.00	180,328.60	(165,618.60)	84,148.09	2,164,736.00	3.89%	2,080,587.91

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund Keep Simonton Beautiful	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-60-5035 Office Supply & postage	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5036 Copy and Printing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5041 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5260 Professional Memberships	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5261 Apparel & Promotion	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5262 Travel & Training	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5350 Beautification	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100-60-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Keep Simonton Beautiful Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

100 - General Fund Municipal Courts	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-70-5280 Municipal Court Costs	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Municipal Courts Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	44,715.75	235,055.97	(190,340.22)	415,676.53	2,821,574.00	14.73%	2,405,897.47

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

200 - EDC - 4A	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
EDCs Fees	0.00	4,144.17	(4,144.17)	38,734.71	49,750.00	77.86%	11,015.29
Interest Income	0.00	216.67	(216.67)	1,681.10	2,600.00	64.66%	918.90
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	<u>0.00</u>	<u>4,360.84</u>	<u>(4,360.84)</u>	<u>40,415.81</u>	<u>52,350.00</u>	<u>77.20%</u>	<u>11,934.19</u>
Expense Summary							
Other Expenses	0.00	308.34	(308.34)	0.00	3,700.00	0.00%	3,700.00
Insurance Expense	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
Office & Supplies	200.00	524.99	(324.99)	1,600.00	6,300.00	25.40%	4,700.00
Community Programs & Donations	67.65	159.17	(91.52)	820.33	1,910.00	42.95%	1,089.67
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)	3,006.43	8,500.00	35.37%	5,493.57
Expense Totals	<u>417.65</u>	<u>4,066.56</u>	<u>(3,648.91)</u>	<u>7,176.76</u>	<u>48,800.00</u>	<u>14.71%</u>	<u>41,623.24</u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

200 - EDC - 4A	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
EDCs Fees							
200-4013 Sales Tax- EDC 4A	0.00	4,144.17	(4,144.17)	38,734.71	49,750.00	77.86%	11,015.29
EDCs Fees Totals	0.00	4,144.17	(4,144.17)	38,734.71	49,750.00	77.86%	11,015.29
Interest Income							
200-4600 Interest - Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
200-4618 Interest - CDARS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
200-4619 Interest EDC 4A ICS	0.00	216.67	(216.67)	1,681.10	2,600.00	64.66%	918.90
Interest Income Totals	0.00	216.67	(216.67)	1,681.10	2,600.00	64.66%	918.90
Transfers In							
200-4710 Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized							
200-4713 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	4,360.84	(4,360.84)	40,415.81	52,350.00	77.20%	11,934.19

200 - EDC - 4A Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

200 - EDC - 4A Administration	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
Administration Totals	<u>0.00</u>	<u>2,369.89</u>	<u>(2,369.89)</u>	<u>0.00</u>	<u>28,440.00</u>	<u>0.00%</u>	<u>28,440.00</u>

200 - EDC - 4A Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Maintenance & Repair	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Works Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

200 - EDC - 4A Marketing	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Office & Supplies	200.00	375.00	(175.00)	1,600.00	4,500.00	35.56%	2,900.00
Other Expenses	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00

Marketing Totals	200.00	541.67	(341.67)	1,600.00	6,500.00	24.62%	4,900.00
-------------------------	--------	--------	----------	----------	----------	--------	----------

200 - EDC - 4A Comunity Development	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	67.65	71.67	(4.02)	820.33	860.00	95.39%	39.67
Maintenance & Repair	150.00	583.33	(433.33)	3,006.43	7,000.00	42.95%	3,993.57
Other Expenses	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
Comunity Development Totals	217.65	921.67	(704.02)	5,576.76	11,060.00	50.42%	5,483.24

200 - EDC - 4A Business & Industry Developmen	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
Business & Industry Development Tota	0.00	233.33	(233.33)	0.00	2,800.00	0.00%	2,800.00
Expense Total	417.65	4,066.56	(3,648.91)	7,176.76	48,800.00	14.71%	41,623.24

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

200 - EDC - 4A Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
200-00-6000 Fiscal Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

200 - EDC - 4A Administration	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
200-10-5030 Technology	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
200-10-5530 Contingency	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	0.00	2,369.89	(2,369.89)	0.00	28,440.00	0.00%	28,440.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

200 - EDC - 4A Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
200-50-5406 Public Mowing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Works Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

200 - EDC - 4A Marketing	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)	1,600.00	3,000.00	53.33%	1,400.00
200-81-5530 Contingency	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
Marketing Totals	200.00	541.67	(341.67)	1,600.00	6,500.00	24.62%	4,900.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

200 - EDC - 4A Community Development	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
200-82-5041 Community Outreach	67.65	71.67	(4.02)	820.33	860.00	95.39%	39.67
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)	3,006.43	7,000.00	42.95%	3,993.57
200-82-5530 Contingency	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
Community Development Totals	<u>217.65</u>	<u>921.67</u>	<u>(704.02)</u>	<u>5,576.76</u>	<u>11,060.00</u>	<u>50.42%</u>	<u>5,483.24</u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

200 - EDC - 4A Business & Industry Developme	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
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
Business & Industry Development Total	0.00	233.33	(233.33)	0.00	2,800.00	0.00%	2,800.00
Expense Totals	417.65	4,066.56	(3,648.91)	7,176.76	48,800.00	14.71%	41,623.24

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

300 - EDC - 4B	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
EDCs Fees	0.00	8,288.35	(8,288.35)	77,469.43	99,500.00	77.86%	22,030.57
Interest Income	0.00	250.00	(250.00)	1,472.52	3,000.00	49.08%	1,527.48
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	<u>0.00</u>	<u>8,538.35</u>	<u>(8,538.35)</u>	<u>78,941.95</u>	<u>102,500.00</u>	<u>77.02%</u>	<u>23,558.05</u>
Expense Summary							
Other Expenses	0.00	940.75	(940.75)	0.00	11,289.00	0.00%	11,289.00
Insurance Expense	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00
Office & Supplies	200.00	37.49	162.51	1,200.00	450.00	266.67%	(750.00)
Community Programs & Donations	0.00	200.84	(200.84)	0.00	2,410.00	0.00%	2,410.00
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
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Maintenance & Repair	2,400.00	2,666.67	(266.67)	8,790.00	32,000.00	27.47%	23,210.00
Grant Expense	0.00	833.33	(833.33)	0.00	10,000.00	0.00%	10,000.00
Expense Totals	<u>2,600.00</u>	<u>8,191.66</u>	<u>(5,591.66)</u>	<u>9,990.00</u>	<u>98,300.00</u>	<u>10.16%</u>	<u>88,310.00</u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

300 - EDC - 4B	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
EDCs Fees							
300-4012 Sales Tax- EDC 4B	0.00	8,288.35	(8,288.35)	77,469.43	99,500.00	77.86%	22,030.57
EDCs Fees Totals	0.00	8,288.35	(8,288.35)	77,469.43	99,500.00	77.86%	22,030.57
Interest Income							
300-4618 Interest - CDARS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
300-4619 Interest EDC 4B ICS	0.00	250.00	(250.00)	1,472.52	3,000.00	49.08%	1,527.48
300-4620 Bank Interest	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Interest Income Totals	0.00	250.00	(250.00)	1,472.52	3,000.00	49.08%	1,527.48
Transfers In							
300-4710 Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized							
300-4713 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	8,538.35	(8,538.35)	78,941.95	102,500.00	77.02%	23,558.05

300 - EDC - 4B Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

300 - EDC - 4B Administration	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
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	<u>0.00</u>	<u>3,579.24</u>	<u>(3,579.24)</u>	<u>0.00</u>	<u>42,951.00</u>	<u>0.00%</u>	<u>42,951.00</u>

300 - EDC - 4B Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Maintenance & Repair	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Works Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

300 - EDC - 4B Marketing	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	200.00	0.00	200.00	1,200.00	0.00	0.00%	(1,200.00)
Other Expenses	0.00	682.42	(682.42)	0.00	8,189.00	0.00%	8,189.00

Marketing Totals	200.00	724.09	(524.09)	1,200.00	8,689.00	13.81%	7,489.00
-------------------------	--------	--------	----------	----------	----------	--------	----------

300 - EDC - 4B Community Development	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)	8,790.00	30,000.00	29.30%	21,210.00
Other Expenses	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
Community Development Totals	<u>2,400.00</u>	<u>2,663.33</u>	<u>(263.33)</u>	<u>8,790.00</u>	<u>31,960.00</u>	<u>27.50%</u>	<u>23,170.00</u>

300 - EDC - 4B Business & Industrial Developme	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
Business & Industrial Development Tot	<u>0.00</u>	<u>1,225.00</u>	<u>(1,225.00)</u>	<u>0.00</u>	<u>14,700.00</u>	<u>0.00%</u>	<u>14,700.00</u>
Expense Total	<u><u>2,600.00</u></u>	<u><u>8,191.66</u></u>	<u><u>(5,591.66)</u></u>	<u><u>9,990.00</u></u>	<u><u>98,300.00</u></u>	<u><u>10.16%</u></u>	<u><u>88,310.00</u></u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

300 - EDC - 4B Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-00-6000 Fiscal Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

300 - EDC - 4B Administration	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
300-10-5541 Transfer to EDC 4B	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Administration Totals	0.00	3,579.24	(3,579.24)	0.00	42,951.00	0.00%	42,951.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

300 - EDC - 4B Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-50-5406 Public Mowing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Public Works Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

300 - EDC - 4B Marketing	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-81-5031 Website enhancements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
300-81-5032 Advertising	200.00	0.00	200.00	1,200.00	0.00	0.00%	(1,200.00)
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
Marketing Totals	<u>200.00</u>	<u>724.09</u>	<u>(524.09)</u>	<u>1,200.00</u>	<u>8,689.00</u>	<u>13.81%</u>	<u>7,489.00</u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

300 - EDC - 4B Community Development	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)	8,790.00	30,000.00	29.30%	21,210.00
300-82-5530 Contingency	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
Community Development Totals	<u>2,400.00</u>	<u>2,663.33</u>	<u>(263.33)</u>	<u>8,790.00</u>	<u>31,960.00</u>	<u>27.50%</u>	<u>23,170.00</u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

300 - EDC - 4B Business & Industrial Developm	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
300-84-5040 Local Business Brochure	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
Business & Industrial Development Tot	0.00	1,225.00	(1,225.00)	0.00	14,700.00	0.00%	14,700.00
Expense Totals	2,600.00	8,191.66	(5,591.66)	9,990.00	98,300.00	10.16%	88,310.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

400 - Grants	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Grants & Donations	0.00	129,925.00	(129,925.00)	0.00	1,559,100.00	0.00%	1,559,100.00
Interest Income	0.00	0.00	0.00	79.67	0.00	0.00%	(79.67)
Revenue Totals	<u>0.00</u>	<u>129,925.00</u>	<u>(129,925.00)</u>	<u>79.67</u>	<u>1,559,100.00</u>	<u>0.01%</u>	<u>1,559,020.33</u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

400 - Grants	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Grants & Donations							
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
Interest Income							
400-4614 Interest - New First Grants	0.00	0.00	0.00	79.67	0.00	0.00%	(79.67)
Interest Income Totals	0.00	0.00	0.00	79.67	0.00	0.00%	(79.67)
Revenue Totals	0.00	129,925.00	(129,925.00)	79.67	1,559,100.00	0.01%	1,559,020.33

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

500 - Keep Simonton Beautiful	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Grants & Donations	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Other Revenue Sources	0.00	479.16	(479.16)	70.00	5,750.00	1.22%	5,680.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	<u>0.00</u>	<u>479.16</u>	<u>(479.16)</u>	<u>70.00</u>	<u>5,750.00</u>	<u>1.22%</u>	<u>5,680.00</u>
Expense Summary							
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Expense Totals	<u>0.00</u>	<u>479.17</u>	<u>(479.17)</u>	<u>0.00</u>	<u>5,750.00</u>	<u>0.00%</u>	<u>5,750.00</u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

500 - Keep Simonton Beautiful	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Grants & Donations							
500-4300 Grants	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Grants & Donations Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Other Revenue Sources							
500-4402 Apparel & Promotion Sales	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-4650 Other Revenue/General Fund	0.00	0.00	0.00	70.00	0.00	0.00%	(70.00)
500-4700 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
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	0.00	479.16	(479.16)	70.00	5,750.00	1.22%	5,680.00
Interest Income							
500-4600 Interest - Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-4618 Interest - CDARS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Interest Income Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In							
500-4710 Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Transfers In Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized							
500-4713 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	0.00	479.16	(479.16)	70.00	5,750.00	1.22%	5,680.00

500 - Keep Simonton Beautiful Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

500 - Keep Simonton Beautiful Keep Simonton Beautiful	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
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Office & Supplies	0.00	312.50	(312.50)	0.00	3,750.00	0.00%	3,750.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Payroll/Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Keep Simonton Beautiful Totals	<u>0.00</u>	<u>479.17</u>	<u>(479.17)</u>	<u>0.00</u>	<u>5,750.00</u>	<u>0.00%</u>	<u>5,750.00</u>
Expense Total	<u><u>0.00</u></u>	<u><u>479.17</u></u>	<u><u>(479.17)</u></u>	<u><u>0.00</u></u>	<u><u>5,750.00</u></u>	<u><u>0.00%</u></u>	<u><u>5,750.00</u></u>

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

500 - Keep Simonton Beautiful Non Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
500-00-6000 Fiscal Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non Departmental Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

City of Simonton
 Financial Statement
 As of May 31, 2026

6/10/2026 4:04 PM

500 - Keep Simonton Beautiful Keep Simonton Beautiful	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
500-60-5041 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-60-5260 Professional Memberships	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-60-5261 Apparel & Promotion	0.00	104.17	(104.17)	0.00	1,250.00	0.00%	1,250.00
500-60-5262 Travel & Training	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
500-60-5350 Beautification	0.00	166.67	(166.67)	0.00	2,000.00	0.00%	2,000.00
500-60-5500 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Keep Simonton Beautiful Totals	<u>0.00</u>	<u>479.17</u>	<u>(479.17)</u>	<u>0.00</u>	<u>5,750.00</u>	<u>0.00%</u>	<u>5,750.00</u>
Expense Totals	<u>0.00</u>	<u>479.17</u>	<u>(479.17)</u>	<u>0.00</u>	<u>5,750.00</u>	<u>0.00%</u>	<u>5,750.00</u>

CITY OF SIMONTON
FORT BEND COUNTY, TEXAS

ORDINANCE NO. 2026-08

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

CITY OF SIMONTON
FORT BEND COUNTY, TEXAS

ORDINANCE NO. 2026-09

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS, AMENDING THE CITY'S CODE OF ORDINANCE BY AMENDING SECTION 2-47, AUTHORITY TO APPOINT AND REMOVE EMPLOYEES OF THE CITY, DIVISION 1, GENERALLY, OF ARTICLE III, OFFICERS AND EMPLOYEES, OF CHAPTER 2, ADMINISTRATION, ADDING PROVISIONS RELATED TO THE AUTHORITY OF THE MAYOR TO APPOINT SPECIFIC PROVISIONS; AND PROVIDING FOR SEVERABILITY, SAVINGS, AND AN EFFECTIVE DATE.

WHEREAS, the City Council adopted and approved Ordinance 2026-08, which made provision for hiring authority of city officers and employees to be fully vested within the power of City Council; and

WHEREAS, the City Council finds it is in the best interest of the good order and management of the City that the Mayor retain some hiring authority for temporary or part time positions;

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. Section 2-47, Authority to Appoint and Remove Employees of the City, 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 underlined and removing the language struckthrough below:

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

- (a) 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.
- (b) Upon approval of City Council setting the title, roles and job description and making budgeting provisions for compensation, the City Council may give the Mayor express authorization to appoint or remove part time employees or temporary hires. Any such employment decisions shall be reported to City Council at the next regular meeting.

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

ERIC DUHON, MAYOR

ATTEST:

CHEYENNE GRAHAM, CITY SECRETARY

CITY OF SIMONTON
FORT BEND COUNTY, TEXAS

ORDINANCE NO. 2026-10

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS, AMENDING ARTICLE II, CITY COUNCIL, OF CHAPTER 2, ADMINISTRATION, OF THE CITY'S CODE OF ORDINANCES TO CONTAIN PROVISIONS RELATED TO TIME AND PLACE OF MEETINGS, DECORUM, AND AGENDA SETTING; AMENDING ARTICLE II CITY COUNCIL TO ARTICLE II CITY COUNCIL AND COUNCIL MEETINGS; AND PROVISIONS RELATED TO SEVERABILITY.

WHEREAS, the City Council of the City of Simonton, Texas, finds that it is in the best interest of the city to have an orderly and productive council meeting; and

WHEREAS, the Council finds that in order to facility said orderly and productive meeting, certain rules of procedure and agenda setting need to be adopted;

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 correct and incorporated for all purposes.

SECTION 2. The City's Code of Ordinances shall be amended by amending the name of Article II, Chapter 2 of the City's Code of Ordinances to Article II, City Council and Council Meetings, Chapter 2, Administration and adopting the certain provisions attached as **Attachment A** to this Ordinance.

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.

PASSED and **ORDAINED** this _____ day of _____, 2026.

FOR THE CITY

ERIC DUHON, MAYOR

ATTEST:

CHEYENNE GRAHAM, CITY SECRETARY

ATTACHMENT A – ORDINANCE LANGUAGE

ATTACHMENT A
ORDINANCE NO. _____

Chapter 2 Administration
Article II City Council and Council Meetings

§2-21. Regular Meetings

Regular meetings of the City Council shall be held on the first and third Tuesday of each month at City Hall, 35011 FM 1093, Simonton, TX 77476, in Council Chambers. Provided further, the city council may authorize the holding of a regular meeting at a time, place or location other than set forth herein if deemed necessary by city council due to conflict with city holidays, or for public accommodation and convenience.

§2-22. Special Meetings

Special meetings of the council shall be called by the mayor upon his or her own action, or upon motion and majority vote of council curing a council meeting; the city secretary shall post notice of such meeting in accordance with state law.

§2-23. Opportunity for Public to Speak

- (a) Any member of the public shall have a reasonable opportunity to be heard at any meeting of the council in regard to any matter to be considered for action by the council at such meeting, provided, such member of the public complies with the reasonable rules and regulations provided regarding the participation in such meeting.
- (b) Reasonable rules and regulations include:
 - (1) Speaker Identification. Each member of the public speaking before council shall preface any statement with her or his name and home address.
 - (2) Sign in Roster. In order to facilitate that all members of the public that which to speak are recognized in an orderly fashion and any potential follow up by City staff can be accomplished, each member of the public speaking before council shall sign in with their name, address, indicating whether or not they are addressing an item on the agenda, and the subject of their comments, if not an agenda item.
 - (3) Limit of Public Speakers. A reasonable time limit of three (3) minutes shall be imposed for any statement by a member of the public. The mayor, acting as presiding officer, or a majority of council members, through statement of consent, may allow for additional time.
 - (4) Comments not on agenda items. In accordance with Section 551.007 of the Texas Government Code, City Council may not discuss or take action on any item not on the agenda.
 - (5) Decorum. In order to maintain decorum, personal attacks, profanity, and slander during the public comment period is prohibited. Nothing in this rule will be construed to restrict the public's right to criticize the governmental body, including criticism of any act, omission, policy, procedure, program or service.

§2-24. Executive Sessions

Executive or Close Sessions shall be conducted in accordance with the Texas Open Meetings Act, as amended, whenever the city council finds appropriate during a meeting. The relevant code provision and time of entering and exiting the Executive Session shall be stated and noted in the minutes of the meeting.

§2-25. Consent Agenda

Items placed on the agenda as “Consent” shall be routine matters not normally requiring individual attention, and all items thereon shall be approved by a single motion and vote without deliberation. If a member of council objects to a consent item or requires deliberation on an item, it shall be removed from the list prior to a motion on the Consent Agenda and added to the regular agenda for separate consideration.

§2-26. Agenda Setting

As a general rule, the Mayor, with support from the City Secretary, shall set and ensure the agenda is properly posted according to state law. The mayor must place a subject on the agenda if the subject is requested by one council member and a second council member consents to the placement of the subject. The council member shall make the request through the mayor and city secretary. The request shall be forwarded to the city council for affirmation of consent but in no way shall the item be deliberated prior to the meeting. In order to facilitate posting timelines, any such request must be received the Monday a week prior to the meeting.

RESOLUTION NO. 2026-03

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS, REVIEWING AND ADOPTING THE CITY OF SIMONTON INVESTMENT POLICY; AND MAKING OTHER FINDINGS AND PROVISIONS RELATED TO THE SUBJECT.

WHEREAS, the City of Simonton, Texas, has previously adopted a written Investment Policy regarding the investments of its funds, including an investment strategy for each fund under its control (the “Investment Policy”) as required by Texas Government Code Chapter 2256 (the “Act”); and

WHEREAS, the Act requires that each year the City Council adopt a resolution stating that it has reviewed the Investment Policy and recording any changes made to the Investment Policy;

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

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

SECTION 2. After reviewing the City’s prior Investment Policy, the City Council of the City of Simonton, Texas, hereby adopts the City of Simonton Investment Policy attached hereto as “Exhibit A”.

SECTION 3. The adopted Investment Policy records any all and all changes made to the investment policy or investment strategy.

SECTION 3. This Resolution and the Investment Policy shall take effect immediately from and after its passage by the City Council of the City of Simonton, Texas.

APPROVED, RESOLVED, and ADOPTED this ____ day of _____, 2026.

FOR THE CITY

ERIC DUHON, MAYOR

ATTEST:

CHEYENNE GRAHAM, CITY SECRETARY



City of Simonton INVESTMENT and STRATEGY GUIDELINES

I. POLICY STATEMENT

It is the policy of the City of Simonton (the “City”) that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to the Public Funds Investment Act (the “act”) Texas Local Government Code 2256.

The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. It is the intent of the City to be in complete compliance with local law and the Texas Public Funds Investment Act (the “Act”). The earnings from investment will be used in a manner that best serves the interests of the City.

II. SCOPE

This investment policy applies to all the financial assets and funds of the City. The funds are accounted for in the City’s Annual Financial Report and include the following fund designations as per City Policy adopted September 17, 2012:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

- 4) **Assigned fund balance** – comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

III. OBJECTIVES AND STRATEGY

It is the policy of the City that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification and yield. Investments are to be chosen in a manner which promotes diversity by market sector, credit and maturity. The choice of high-grade government investments and high-grade, money market instruments is designed to assure the marketability of those investments should liquidity needs arise.

★ **Safety of Principal**

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

★ **Liquidity**

The City's investment portfolio will be based on a cash flow analysis of needs and will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

★ **Diversification**

Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers for diversification and market coverage. Competitive bidding will be used on each sale and purchase.

★ **Yield**

The City's investment portfolio shall be designed with the objective of attaining a market rate of return, taking into account the City's risk constraints and the cash flow needs of the portfolio. The City will use the average yield of the six month U.S. Treasury Bill during the same period as its benchmark for risk.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The City shall maintain a comprehensive cash management program which includes collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms and the management of banking services.

IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Local Government Code, (the “Act”). The Act is attached as Exhibit A. All investments will be made in accordance with this statute. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits.

V. DELEGATION OF INVESTMENT AUTHORITY

★ The Investment Committee

The Investment Committee shall consist of two investment officers (the Mayor and one City Council member) and the city secretary. The Investment Committee shall meet at least quarterly to determine operational strategies and monitor results. The Investment Committee shall include in its deliberation such topics as: performance, economic outlook, portfolio diversification, maturity structure, potential risk to the City’s funds, authorized brokers and dealers, and the target rate of return on the investment portfolio.

★ Delegation of Authority and Training

The City Council will by resolution or order designate the Investment Officer(s) for the City. The Chief Financial Officer, acting on behalf of the City Council, has been designated as the Investment Officer of the City and is responsible for investment management decision and activities. The City Council retains ultimate fiduciary responsibility.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this Investment Policy. Procedures will include reference to safekeeping, wire transfer agreements, banking services contracts, and other investment related activities. The Investment Officer shall attend at least one training session relating to the officer’s responsibility under the Act within 12 months after assuming duties.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. No officer or designee may engage in an investment transaction except as provided under the terms of this Policy and the procedures established.

★ **Authorization Resolution**

The Council resolution designating the Investment Officer authorizes the Investment Officer to engage in investment transactions, deposit, withdraw, wire funds for investments, transfer and manage funds on behalf of the City.

★ **Limitation of Personal Liability**

The Investment Officer, when acting in accordance with the written procedures and this Policy and in accord with the Prudent Person Rule, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects.

VI. PRUDENCE

The standard of prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. This standard states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

VII. INTERNAL CONTROLS

The Investment Officer shall establish written controls to be reviewed annually with the independent auditor of the City. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, or imprudent actions.

★ **Ethics and Conflicts of Interest**

City staff involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. City staff shall disclose any material financial decisions. City staff shall disclose any material financial interests in financial institutions that conduct business with the City and they shall further disclose positions that could be related to

the performance of the City's portfolio. City staff shall subordinate their personal financial transactions to those of the City, particularly with regard to timing of purchases and sales.

An investment officer of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell and investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the governing body of the entity.

VIII. AUTHORIZED INVESTMENTS

Acceptable investments under this policy shall be limited to the instruments listed below and as further described by the Public Funds Investment Act. If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment by the City until this policy has been amended and the amended version adopted by the City Council.

1. Obligations of the United State Government, its agencies and instrumentalities, not to exceed two years to stated maturity, excluding mortgage-backed securities;
2. Fully insured or collateralized certificate of deposit from any bank doing business in the State of Texas and under the terms of a written depository agreement with that bank, not to exceed one year to stated maturity, to include certificates of deposit purchased through the CDARS program with a Texas bank;
3. Repurchase agreements as defined by the Act, not to exceed 180 days to stated maturity, provided an executed Master Repurchase Agreement is on file with the City and the counterparty bank or primary dealer as defined by the Federal Reserve. Flex repurchase agreements used specifically for capital projects may extend beyond two years but only to match the expenditure plan of the projects;
4. AAA-rated, no-load, SEC registered money market funds; and
5. AAA- rated, constant dollar Texas Local Government Investment Pools as defined by the Public Funds Investment Act.

★ Competitive Bidding Requirement

All securities, including certificates of deposit, will be purchased or sold only after three (3) competitive offers/bids are taken to verify that the City is receiving fair market value/price for

the investment. The information concerning the competitive prices offered shall be documents on the trade documentation.

★ **Delivery versus Payment**

All security transactions, including collateral for repurchase agreements, entered into by the City, shall be conducted on a delivery versus payment (DVP) basis assuring that no city funds are released before the security is received by the custodian.

IX. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

All investments made by the City will be made through either the City's banking services or approved broker/dealer. The City Council will review the list of broker/dealers annually. A list of at least three broker/dealers will be maintained in order to assure competitive bidding.

Securities broker/dealers must meet certain criteria as determined by the Investment Officer. The following criteria must be met by those firms on the list:

- Proof of certification by the Financial Industry Regulatory Association (FINRA) and provision of FINRA CRD number,
- City certification, and
- Proof of current registration with the Texas State Securities Board.

Every broker/dealer and bank with which the City transacts business will be provided a copy of this Investment Policy for review to assure that they are familiar with the goals and objectives of the investment program. A representative of the firm will be required to return a signed certification stating that the Policy has been received and reviewed and that controls are in place to control that only authorized securities are sold to the City.

X. DIVERSIFICATION AND MATURITY LIMITATIONS

It is the policy of the City to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed.

The Investment Officer shall be required to diversify maturities. The Investment Officer, to the extent possible, will attempt to match investments with anticipated cash flow requirements. Matching maturities with cash flow dates will normally increase yield, will lock in higher yields, and reduce the need to sell securities prior to maturity, thus reducing market risk. Unless matched to a specific requirement, the Investment Officer may not invest more than 20% of the portfolio for a period greater than one (1) year. The Investment Officer may not invest any portion of the

portfolio for a period greater than two (2) years except in a flex repurchase agreement tied to the expenditure schedule of a bond fund.

XI. SAFEKEEPING AND COLLATERALIZATION

★ Safekeeping of City Owned Securities

The laws of the State and this Policy require that all purchased securities be cleared to safekeeping on a delivery versus payment (DVP) basis and be held in safekeeping by an independent third party financial institution, or the City's banking services depository.

All safekeeping arrangements shall be approved by the Investment Officer and an agreement of the terms executed in writing. The independent third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, cusip number, and other pertinent information. Each safekeeping receipt will be clearly marked that the security is held for the City of pledged to the City.

★ Securities Pledged as Collateral to the City

All securities pledged to the City for all bank time or demand deposits shall be held by an independent third party bank doing business in Texas. The safekeeping bank may not be within the same holding company as the bank from which the securities are pledged.

Collateralization is required on all time and demand deposits over the FDIC insurance coverage. In order to anticipate market changes and provide a level of additional security for all funds, the collateralization level required will be 102% of the market value of the principal and accrued interest. Collateral will be held by an independent third party custodian. The custodian shall provide a written quarterly report directly to the City listing all pledged collateral by description and par at a minimum.

★ Authorized Collateral

The only types of collateral authorized by the City are:

- Obligations of the US Government, its agencies and instrumentalities including mortgage-backed securities which pass the bank test.
- Obligations of a state or subdivision, city, county, school district of any state which is rated A or better by two nationally recognized rating agencies.

If the depository proposes a collateral pooling program the Investment Officer will review and evaluate the program's risk and cost to the City for presentation to the Council. The pooling of collateral allows a bank to create a pool of securities for collateral purposes for multiple governments and will not result in securities pledged directly/specifically to each government.

All collateral shall be subject to inspection and audit by the Chief Financial Officer or the City's independent auditors.

XII. PERFORMANCE EVALUATION AND REPORTING

The Investment Officer shall submit Quarterly financial reports to the City Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program and consistent with statutory requirements. All reports shall be in compliance with the Act.

Within 60 days of the end of the fiscal year, the Investment Officer shall present an annual report on the investment program and investment activity. This report may be presented as a component of the fourth quarter report to the City Council.

XIII. DEPOSITORIES

The City will designate one banking institution through a competitive process as its central banking services provider at least every five years. This bank will be used for normal banking services including disbursements, collections, and safekeeping of securities.

Other banking institutions from which the City may purchase certificates of deposit will also be designated as a depository for collateral purposes and shall submit annual financial reports to the City.

XIV. AMENDED INVESTMENT POLICY ADOPTION

The City's Investment Policy, adopted by Resolution 10-0518, has been reviewed, updated and amended by the City Council. Resolution No. 2026-03 adopts the amended policy.

The Policy shall be reviewed for effectiveness on an annual basis by the Investment Committee and any modifications will be recommended for approval to the City Council.

Eric Duhon, Mayor

Attest:

Cheyenne Graham, City Secretary

CITY OF SIMONTON
FORT BEND COUNTY, TEXAS

RESOLUTION NO. 2026-04

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS, ADOPTING THE CITY OF SIMONTON KEY, CODE, AND PASSWORD CONTROL POLICY; AND MAKING OTHER FINDINGS AND PROVISIONS RELATED TO THE SUBJECT.

WHEREAS, the City of Simonton, Texas, has previously adopted a written Key, Code, and Password Control Policy including and allowed access and key control roster; and

WHEREAS, upon review, the City Council finds that the policy needs to be updated to reflect current use and access of the municipal building;

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

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

SECTION 2. After reviewing the City’s prior policy and the updated policy, the City Council of the City of Simonton, Texas, hereby adopts the City of Simonton Key, Code, and Password Control Policy attached hereto as “Exhibit A”.

SECTION 3. This Resolution and the Policy shall take effect immediately from and after its passage by the City Council of the City of Simonton, Texas.

APPROVED, RESOLVED, and ADOPTED this ____ day of _____, 2026.

FOR THE CITY

ERIC DUHON, MAYOR

ATTEST:

CHEYENNE GRAHAM, CITY SECRETARY



Key, Code, & Password Control Policy

Policy & Procedure

Purpose

The purpose of this Key, Code, & Password Policy is to establish reasonable security for members of the City of Simonton community and to ensure the protection of City property through the control of keys to officials, staff, and volunteers.

Personnel Authorized to Issue Keys

Issuance of a key will be authorized by the City Council indicated in Appendix A. Revisions and updates to authorization will be addressed to City Council. The City Secretary and Mayor are responsible for the maintenance, issuance, and control of all keys. The Mayor and City Secretary have access to the keys through a dual control key box. The Mayor and his/her designee are assigned the key and the City Secretary and Deputy City Secretary are assigned the code. The Mayor/designee and City Secretary/Deputy City Secretary may only issue keys to established authorizations indicated in Appendix A. Passwords and codes are maintained, issued, and controlled by the City Secretary. The key/code control register Appendix B will be the work order to issue keys, codes, and passwords. This form requires dual control signatures of the Mayor and City Secretary.

Duplication of Keys or Sharing Codes and Passwords

No key will be duplicated except by approval and control of the Mayor & City Secretary office whose responsibility is to maintain, issue, and control all keys and codes. Codes and passwords assigned to the individual should not be shared. The unauthorized duplication of City keys or

sharing of codes and passwords can adversely affect the security of persons and property.

Lost/Stolen Keys

1. Lost and stolen keys must be reported to the City Secretary's office.
2. When the key is lost or stolen the locks will need to be modified and replaced.
3. New keys will be ordered and issued to the owners.

Termination, Retirement, Separation from the City

The City requires all keys to be returned to the City Secretary department upon separation, termination, or retirement from the City. The official, staff, or volunteer separation will not be complete until the key(s) assigned have been returned. Any passwords that were assigned to the individual will be changed subsequent to their leave of office.

Storage of Keys

All keys cut and ready for issue will be stored in the City Secretary's office lockbox. Codes and passwords will be archived in the City Secretary's computer filed under file titled "City Secretary".

Adopted and approved by City of Simonton City Council this _____ day of _____ 2026.

Eric Duhon, Mayor

Attest:

Cheyenne Graham, City Secretary

Appendix A

Individuals who are authorized to possess keys, codes, and passwords:

Position:	Assigned Key(s) and Code(s):	Assigned Passwords:
Mayor	Master	No Restrictions
City Secretary	Master	No Restrictions
EDC A and EDC B Presidents	Front door and Council Chambers	Garage Code
City Council Members	Front door and Council Chambers	Individual email account
Keep Simonton Beautiful	Front door and Council Chambers	Garage Code
Girl Scouts	Front door and Council Chambers	N/A
Valley Lodge POA	Front door and Council Chambers	N/A
Fulshear Simonton Fire Department	N/A	Garage Code

CITY OF SIMONTON
FORT BEND COUNTY, TEXAS

RESOLUTION NO. 2026-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS, ADOPTING UPDATED PURCHASING POLICIES AND PROCEDURES TO RELATED TO FEDERAL GRANTS; PROVIDING FOR REPEALER, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Simonton is a General Law Type A municipality organized under the laws of the State of Texas; and

WHEREAS, the City's existing Federal Grant Procurement Policy are outdated due to updates to federal requirements under 2 CFR Part 200; and

WHEREAS, the adoption of the updated Federal Grant Procurement Policy is necessary to remain competitive for future Federal and State grants; and

WHEREAS, the adoption of the updated Federal Grant Procurement Policy is necessary to remain compliant with the City's current GLO grant award; and

WHEREAS, the City Council finds that adopting the updated Federal Grant Purchasing Policy and Procedures will strengthen internal controls, promote cost-effective purchasing, and ensure continued eligibility for state and federal funding; and

WHEREAS, it is the intent of the City Council that all officers, employees, and agents of the City of Simonton comply strictly with this updated policy and that any conflicting prior procedures be repealed to the extent of such conflict;

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

SECTION 1. ADOPTION OF POLICY. The City of Simonton Federal Grant Purchasing Policy and Procedures, attached hereto as Exhibit "A" is hereby approved and adopted as the official Federal Grant procurement policy of the City of Simonton, Texas.

SECTION 2. IMPLEMENTATION. The Mayor is directed to implement the policy, provide training to all departments and employees, and ensure compliance with all applicable purchasing statutes and regulations.

SECTION 3. REPEALER. All prior policies, resolutions, or practices in conflict with this Resolution are hereby repealed to the extent of such conflict.

SECTION 4. SEVERABILITY. If any section or provision of this Resolution or the attached Exhibit “A” is declared invalid or unenforceable by a court of competent jurisdiction, such invalidity shall not affect the remaining provisions, which shall remain in full force and effect.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and approval.

PASSED AND APPROVED by the City Council of the City of Simonton, Texas, this the _____ day of June, 2026.

FOR THE CITY

ERIC DUHON, MAYOR

ATTEST:

CHEYENNE GRAHAM, CITY SECRETARY



City of Simonton Federal Grant Procurement Policy

The City follows State of Texas and Federal 2CFR 200.318-200.327 and Appendix II to Part 200 procurement law and guidance in the purchasing and contract management of goods and services. Additional policy guidance below addresses federal purchasing requirements as required by 2 CFR 200 pertaining to the expenditure of federal grant funds. Where state and federal requirements differ, the more restrictive requirement will apply.

Standards of Conduct

Public employment is a public trust. It is the policy of the City to promote and balance the objective of protecting government integrity and the objective of facilitating the recruitment and retention of personnel needed by the City. Such a policy is implemented by prescribing essential standards of ethical conduct without creating unnecessary obstacles to entering public service.

Public employees must discharge their duties impartially to ensure fair competitive access to governmental procurement by responsible contractors. Moreover, they should conduct themselves in such a manner as to foster public confidence in the integrity of the City procurement organization.

To achieve the purpose of this Article, it is essential that those doing business with the City also observe the ethical standards prescribed herein.

Code of Ethics

1. **Personal Gain.** It shall be a breach of ethics to attempt to realize personal gain through public employment with the City by any conduct inconsistent with the proper discharge of the employee's duties.
2. **Influence.** It shall be a breach of ethics to attempt to influence any public employee of the City to breach the standards of ethical conduct set forth in this code.
3. **Conflicts of Interest.** It shall be a breach of ethics for any employee of the City to participate directly or indirectly in procurement when the employee knows that:
 - a) the employee of any member of the employee's immediate family has a financial interest pertaining to the procurement.

- b) a business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement.
 - c) any other person, business, or organization with which the employee or any members of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
4. Gratuities. It shall be a breach of ethics to offer, give, or agree to give any employee or former employee of the City, or for any employee or former employee of the City to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, requesting for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract or to any solicitation or proposal therefore pending before this local government.
 5. Kickbacks. It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the City, or any person associated therewith, as an inducement for the award of a subcontract or order.
 6. Contract Clause. The prohibition against gratuities and kickbacks prescribed above shall be conspicuously set forth in every contract and solicitation, therefore.
 7. Confidential Information. It shall be a breach of ethics for any employee or former employee of the City knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

The non-Federal entity's procedures must avoid the acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

The non-federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. See also §200.214.

The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and basis for the contract price.

(1) The Non-Federal entity may use a time-and-material type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time-and-materials type contract means a contract whose cost to a non-Federal entity is the sum of:

- (i) The actual cost of materials; and
- (ii) Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

(2) Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the non-Federal entity awarding such a contract must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

The non-Federal entity alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the non-Federal entity of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgment for that of the non-Federal entity unless the matter is primarily a federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

Competition

All procurement transactions for the acquisition of property or services required under a Federal award must be conducted in a manner providing full and open competition consistent with the standards of this section and §200.319.

In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- (1) Placing unreasonable requirements on firms in order for them to qualify to do business;
- (2) Requiring unnecessary experience and excessive bonding;
- (3) Noncompetitive pricing practices between firms or between affiliated companies;
- (4) Noncompetitive contracts to consultants that are on retainer contracts;
- (5) Organizational conflicts of interest;

(6) Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and

(7) Any arbitrary action in the procurement process.

The non-Federal entity must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

The non-Federal entity must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

- (1) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features that unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand that must be met by offers must be clearly stated; and
- (2) Identify all requirements that the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

The non-Federal entity must ensure that all prequalified lists of persons, firms, or products that are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the non-Federal entity must not preclude potential bidders from qualifying during the solicitation period.

Five Methods for Procuring with Federal Funds

2 CFR § 200.320 provides for five methods that must be used when making purchases with Federal funds. In some cases, these Federal methods are more restrictive than State requirements; in other cases, the State requirements are more restrictive than these Federal methods. In all cases, the City affirms the more restrictive requirements or methods that must be followed when making purchases with Federal funds.

The type of purchase method and procedures required depend on the cost (and type, in some cases) of the item(s) or services being purchased.

- Micro-purchases
- Small purchase procedures
- Sealed bids
- Competitive proposals
- Noncompetitive proposals (sole source)

Micro-Purchases (Purchases up to \$15,000.00)

Federal methods provide for procurement by *micro-purchase*. *Micro-purchase* is defined in 2 CFR § 200.320(a)(1) as a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed \$15,000.00. The micro-purchase method is used in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost.

The City utilizes the micro-purchases method for acquiring supplies or services that do not exceed an aggregate amount of \$15,000.00 if the price is reasonable. The program manager responsible for the Federal award determines if the price is reasonable.

Quotes are not required but encouraged. If quotes are obtained for items under \$15,000.00, they should be kept in the department and attached to the requisition.

Small Purchase Procedures (Purchases between \$15,000.01 and \$349,999.99 in the Aggregate)

The Federal threshold for small purchase procedures is \$350,000.00. 2 CFR § 200.320(b).

Small purchase procedures (as defined in 2 CFR § 200.320[b]) may be used in those relatively simple and informal procurement methods for securing non-personal contracted services, supplies, or other property that do not cost more than \$349,999.99.

For purchases funded from *local funds*, to obtain the most competitive price, the City, may, at its option, obtain price quotes for items costing less than \$350,000.00. Unlike the mandatory competitive procurement described for purchases over \$350,000.00, if an item to be paid from local funds costs less than \$350,000.00, the City may utilize price quotations or a competitive procurement process (purchasing cooperatives, sole source, an existing RFP/bid or a new RFP/bid) to stimulate competition and to attempt to receive the most favorable pricing.

However, if using ***State or Federal funds*** to purchase goods or services, *price or rate quotations must be obtained* from an adequate number of qualified sources for all purchases between \$15,000.01 and \$99,999.99 or use the competitive procurement process. The City must obtain more than one price or rate quote unless using a purchasing cooperative, existing Bid/RFP, or sole source vendor, in which case, the prices have already been awarded. If purchasing from a purchasing cooperative or existing Bid/RFP, the departments can elect to obtain only one quote to purchase the goods or services although it is recommended to obtain more than one quote. Such price or rate quotations may be obtained orally and/or documented in writing, and the City must demonstrate that price or rate quotations were obtained from an adequate number of qualified sources.

Texas Law Compliance

The City will comply with applicable Texas statutes, including:

- Texas Local Government Code (purchasing requirements applicable to entity type)
- Government Code Chapter 2269 (construction procurement)
- Texas Prompt Payment Act

Where state and federal requirements differ, the **more restrictive requirement will apply**.

In addition, one of the three following methods must be used, depending on the circumstance described below, when purchasing with Federal funds: sealed bids (formal advertising); competitive proposals; or noncompetitive proposals (sole source).

Sealed Bids (Formal Advertising)

Bids are publicly solicited and a *firm fixed-price contract* (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a firm fixed-price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids must be solicited from an adequate number of known suppliers, providing them with sufficient response time prior to the date set for opening the bids. The invitation for bids must be publicly advertised. The advertisement will be published at minimum in a newspaper of the city's choosing for 14 days.
- The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.
- All bids will be opened at the time and place prescribed in the invitation for bids. The bids must be opened publicly.
- A firm-fixed-price contract award must be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation costs, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

Competitive Proposals

A competitive proposal is normally used with more than one source submitting an offer, and either a *fixed price* or a *cost-reimbursement* type contract is awarded. (A *cost reimbursement contract* reimburses the contractor for actual costs incurred to carry out the contract.) Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and must identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical.
- The advertisement for proposals will be published at minimum in a newspaper of the city's choosing for 14 days.
- Proposals must be solicited from an adequate number of qualified sources.
- The City will conduct a technical evaluation of all received proposals through a scoring committee composed of at least three members. There will be at least one elected official from the Council on the committee. The committee will assess proposals based on the evaluation criteria outlined in the solicitation to ensure a fair, transparent, and objective selection process. A recommendation based on this scoring will be prepared and submitted by the Committee to the City Council. The City Council is not required to choose the recommended respondent but will take the recommendation into consideration in its decision.
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered. The City retains the right to make a selection based on these factors.
- When using Federal funds, the City will use competitive request for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. This method, where price is not used as a selection factor, can only be used in the procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort. The advertisement for qualifications will be published at minimum in a newspaper of the city's choosing for 14 days.

Noncompetitive Proposals (Sole Source Procurement)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used when using Federal funds only when one or more of the following circumstances apply:

- The item is available only from a single source and an equivalent cannot be substituted. This must be documented.

- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
- After solicitation of a number of sources, competition is determined inadequate.

Additionally, *State* requirements related to sole-source purchasing are, in some ways, more restrictive. In addition to the Federal requirements above, sole source purchases must meet established criteria:

- Identification and confirmation that competition in providing the item or product to be purchased is precluded by the existence of a patent, copyright, secret process, or monopoly;
- A film, manuscript, or book;
- A utility service, including electricity, gas, or water; and
- A captive replacement part or component for equipment.

According to State requirements, sole source does not apply to mainframe data-processing equipment and peripheral attachments with a single item purchase price in excess of \$15,000.

In this case, the City must document why only this product can meet their needs and that it is not available from any other vendor. In all cases, the City will obtain and retain documentation from the vendor that clearly delineates the reasons that qualify the purchase to be made on a sole source basis.

Contracting with Historically Underutilized Businesses (HUB), Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Firms

The City will take all necessary steps to affirmatively assure HUBs, small and minority businesses, women’s business enterprises, and labor surplus firms are notified of bidding opportunities and utilized whenever possible. Affirmative steps will include the following:

- Placing qualified small and minority businesses and women's business enterprises on solicitation lists.
- Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources.
- Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises.
- Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises.
- Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- Require the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in parts (1)-(5) above.

Domestic preferences for procurements.

As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

“Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

“Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

Procurement of recovered materials.

A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Cost/Price Analysis for Federal Procurements in Excess of \$350,000

In accordance with the requirements in 2 CFR § 200.324, the City will make independent estimates of the goods or services being procured before receiving bids or proposals to get an estimate of how much the goods and services are valued in the current market.

To accomplish this, before bids and proposals are received, the City conducts either a price analysis or a cost analysis, depending on the type of contract, in connection with every procurement with Federal funds in excess of \$350,000. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the City will come to an independent estimate prior to receiving bids or proposals, 2 CFR § 200.324(a).

Accordingly, the City performs a cost or price analysis in connection with every Federal procurement action in excess of \$350,000, including contract modifications, as follows:

Cost Analysis → Non-competitive Contracts: A cost analysis involves a review of proposed costs by expense category, and the Federal cost principles apply, which includes an analysis of whether the costs are allowable, allocable, reasonable, and necessary to carry out the contracted services. In general,

- A cost analysis must be used for all non-competitive contracts, including sole source contracts.
- The Federal cost principles apply.
- All *non-competitive contracts* must also be awarded and paid on a *cost-reimbursement basis*, and not on a fixed-price basis.
- In a cost-reimbursement contract, the contractor is reimbursed for reasonable actual costs incurred to carry out the contract.
- Profit must be negotiated as a separate element of the price in all cases where there is no competition.

When performing a *cost* analysis, the City negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work, 2 CFR § 200.323(b).

Price Analysis → Competitive Contracts: A *price* analysis determines if the lump sum price is fair and reasonable based on the current market value for comparable products or services. In general,

- A price analysis can only be used with *competitive* contracts and is usually used with fixed-price contracts. It cannot be used with non-competitive contracts.
- Compliance with the Federal cost principles is not required for fixed-price contracts, but total costs must be reasonable in comparison to the current market value for comparable products or services.
- A competitive contract may be awarded on a fixed-price basis or on a cost-reimbursement basis. If awarded on a cost-reimbursement basis, the Federal cost principles apply and costs are approved by expense category and not a lump sum.

Costs or prices based on *estimated* costs for contracts are allowable only to the extent that costs incurred, or cost estimates included in negotiated prices would be allowable costs under the Federal cost principles.

Federal awarding agency or pass-through entity review.

The non-Federal entity must make available, upon request of the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place

prior to the time the specification is incorporated into a solicitation document. However, if the non-Federal entity desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency or pass-through entity may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

The non-Federal entity must make available upon request, for the Federal awarding agency or pass-through entity pre-procurement review, procurement documents, such as requests for proposals, or invitations for bids, or independent cost estimates, when:

- (1) The Non-Federal entity's procurement procedures or operation fails to comply with the procurement standards in this part;
- (2) The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
- (3) The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a "brand name" product;
- (4) The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
- (5) A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.

The non-Federal entity is exempt from the pre-procurement review in paragraph (b) of this section if the Federal awarding agency or pass-through entity determines that its procurement systems comply with the standards of this part.

The non-federal entity may request that its procurement system be reviewed by the Federal awarding agency or pass-through entity to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third-party contracts are awarded on a regular basis.

The non-Federal entity may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency's right to survey the system. Under a self-certification procedure, the Federal awarding agency may rely on written assurances from the non-Federal entity that it is complying with these standards. The non-Federal entity must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

Bonding requirements.

For construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the non-Federal entity provided that the Federal awarding

agency or pass-through entity has made a determination that the Federal interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:

(a) A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.

(b) A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor's requirements under such contract.

(c) A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

Contract Administration

The City maintains the following oversights to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders, 2 CFR § 200.318(b). The program manager/director of the Federal award is responsible for monitoring contractor performance. The manager/director will compare the actual performance of the contract against the projected performance and have the contractor explain any differences. They may also compare fees paid to date to the contractor versus how far along the contractor is in performing the contractual duties. The manager/director may establish surveys of those who directly benefited from the contractor’s work for feedback purposes.

To ensure proper administration of contracts and any subgrants that may be awarded by the City, the City uses the following guidelines to determine whether each agreement it makes for the disbursement of Federal funds is a *contract*, whereby funds are awarded to a *contractor* or a *sub-award*, whereby funds are awarded to a *sub-recipient*. The substance of the relationship is more important than the form of the written agreement.

Subawards/Subgrants

A *sub-award/subgrant* is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the sub-recipient. The City determines who is eligible to receive what Federal assistance, and a *sub-recipient/subgrantee*:

- Has its performance measured in relation to whether the objectives of a Federal program are met
- Has responsibility for programmatic decision-making

- Is responsible for adhering to applicable Federal program requirements, and
- In accordance with the subgrant agreement, uses the Federal funds to carry out a program for a public purpose specified in the authorizing statute, as opposed to providing goods or services for the City.

Contracts

A *contract* is for the purpose of obtaining goods or services for the City’s own use and creates a procurement relationship with the contractor.

A *contractor*:

- Provides goods and services within normal business operations
- Provides similar goods or services to many different purchasers
- Normally operates in a competitive environment
- Provides goods or services that are ancillary to the operation of the Federal program, and
- Is not subject to compliance requirements of the Federal program as a result of the contract, though similar requirements may apply for other reasons

Documentation for Contracts

The City maintains the following written documentation, at a minimum, for each contract paid with Federal funds:

1. A copy of the written, signed contract/agreement for services to be performed
2. The rationale or procedure for selecting a particular contractor
3. Evidence the contract was made only to a contractor or consultant possessing the ability to perform successfully under the terms and conditions of the contract or procurement
4. Records on the services performed – date of service, purpose of service – ensuring that services are consistent and satisfactorily performed as described in the signed contract or purchase order
5. Documentation that the contractor was not paid before services were performed, and
6. Records of all payments made (such as a spreadsheet or report generated from the general ledger), including the total amount paid to the contractor

Payment Only After Services Are Performed

For both State and Federally funded contracts, it is not permissible under Texas law to pay a contractor or consultant in *advance* of performing services. Advance payment to contractors is considered “lending credit” to the contractor and is prohibited under the *Texas Constitution*, Article 3, §§ 50 and 52. For ongoing services that occur monthly, payment can be made at the end of every month (based on a proper invoice submitted by the contractor and verification of work performed) for services performed during the month, or some other similar arrangement.

Consultants and contractors will not be paid without having a properly signed and dated contract or other written agreement in place that clearly defines the scope of work to be performed, the beginning and ending dates of the contract, and the agreed-upon price. The contract should also include a description of the payment procedures.

Upon performance of services (at contract milestones or upon completion of services), the contractor is required to submit an *invoice* to the City that contains at a minimum the following:

- a clear identification of the contractor/consultant, including name and mailing address
- a corresponding contract (or written agreement) number, if applicable
- the dates (beginning and ending date) during which the services were performed (i.e., billing period)
- a description of the services/activities completed during the billing period
- the total amount due to the contractor for the billing period

By submitting a properly prepared invoice, the contractor is certifying that it is true and correct.

Verification of Receipt of Goods and Services Provided by Contractors

If the purpose of the contract or purchase order is to deliver goods, the City will designate the appropriate staff or consultant to verify that the quantity and quality of goods are as specified in the contract/purchase order. The receiving report and procedures used in all other State/local purchases will be used for all Federal purchases.

If the purpose of the contract is to purchase services, the contract manager along with the City Mayor will verify that the quality and scope of services were received as specified in the contract.

Avoiding the Purchase of Unnecessary or Non-duplicative Items

The City will ensure that all procurements are necessary and do not include duplicative items. Prior to issuing a solicitation, the City Manager or designated staff will review procurement documents to confirm compliance with this requirement.

To promote cost efficiency, the City will evaluate opportunities to consolidate or break out procurements to achieve the most economical purchase. Where appropriate, an analysis will be conducted to compare lease versus purchase options and other relevant alternatives to determine the most cost-effective approach.

Prompt Payment to Vendors/Contractors

The City pays all vendors/contractors within thirty (30) days of receipt of a proper invoice and the receipt of the goods or services in accordance with the [*Texas Prompt Payment Act*](#). *Government Code, Chapter 2251, Subchapter A, for all contractors, and Property Code, Chapter 28 for Construction Contractors.*

Suspension and Debarment

The City will ensure, prior to award, that all contractors have met all the eligibility requirements outlined in state and Federal law. The following steps will be taken to ensure contractor eligibility for all services procured.

- Contractors: All contractors, including professional consulting and engineering firms, must be cleared and registered via a search of the Federal System of Award Management ('SAM') to ensure the contractor is in good standing and has not been debarred. The SAM portal can be found here:
<https://sam.gov/SAM/pages/public/searchRecords/search.jsf>.
- Subcontractors: Subrecipients must notify the selected prime contractors that it is the sole responsibility of the prime contractor to verify subcontractor eligibility based on factors such as past performance, proof of liability insurance, possession of a federal tax number, debarment, and state licensing requirements.

Adopted and approved by The City of Simonton City Council on this ____ day of _____ 2026.

Eric Duhon, Mayor

Attest:

Cheyenne Graham, City Secretary

CITY OF SIMONTON
FORT BEND COUNTY, TEXAS

RESOLUTION NO. 2026-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS, DESIGNATING SIGNATURE AUTHORITIES FOR THE TEXAS GENERAL LAND OFFICE GRANT.

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

SECTION 1. The following city officials are authorized signatories on behalf of the City of Simonton, Texas, for the GLO Community Development Block Grant Mitigation (CDBG-MIT) Contract #24-065-168-F083 from the Texas General Land Office:

1. Eric Duhon, Mayor
2. _____, Councilmember

SECTION 2. This Resolution supersedes any and all prior policies, resolutions, or practices in conflict with this Resolution and are hereby repealed to the extent of such conflict.

SECTION 3. This Resolution shall take effect immediately upon its passage and approval.

PASSED and RESOLVED this _____ day of _____, 2026.

FOR THE CITY

ERIC DUHON, MAYOR

ATTEST

CHEYENNE GRAHAM, CITY SECRETARY



COMMUNITY DEVELOPMENT & REVITALIZATION
The Texas General Land Office
Depository/Authorized Signatories Designation Form

Subrecipient:	City of Simonton	Contract Number:	24-065-168-F083
---------------	------------------	------------------	-----------------

The individuals below are designated by resolution as authorized signatories for contractual documents. At least two signatories required.

--	--

Name

Name

--	--

Title

Title

Subrecipient:		Contract Number:	
---------------	--	------------------	--

The individuals below are designated by resolution as authorized signatories for contractual documents. At least two signatories required.

--	--

Name

Name

--	--

Title

Title

--	--

Signature

Signature

The financial lending institution listed here will serve as the depository for the Texas General Land Office-Disaster Recovery Program Community Development Block Grant (CDBG) funds:

--

Name of Lending Institution

--

Address

--

City, State, Zip Code

Fund Account Number:	
----------------------	--

The individuals below are designated by resolution as authorized signatories for financial documents. At least two signatories required.

--	--

Name

Name

--	--

Title

Title

Signature

Signature



COMMUNITY DEVELOPMENT & REVITALIZATION
The Texas General Land Office
Depository/Authorized Signatories Designation Form

Name	Name
Title	Title
Signature	Signature

NOTE: A copy of a Resolution passed by the city council or county commissioner's court authorizing the signatories must be submitted along with this form.

***Disclaimer:** The Texas General Land Office has made every effort to ensure the information contained on this form is accurate and in compliance with the most up-to-date CDBG-DR and/or CDBG-MIT federal rules and regulations, as applicable. It should be noted that the Texas General Land Office assumes no liability or responsibility for any error or omission on this form that may result from the interim period between the publication of amended and/or revised federal rules and regulations and the Texas General Land Office's standard review and update schedule.*



BrooksWatson & Company, PLLC
14950 Heathrow Forest Pkwy | Ste 530,
Houston, Texas 77032

This representation letter is provided in connection with your audit of the basic financial statements of City of Simonton, Texas as of September 30, 2025 and for the year ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of City of Simonton, Texas in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 4, 2026.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 31, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.

- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:

- The underlying assumptions are reasonable and they appropriately reflect management’s intent and ability to carry out its stated courses of action.
- The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
- The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to the preparation of the financial statements by the auditor, a nonattest service, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.
- The City does not have any subscription based information technology arrangements requiring reporting consistent with GASB 96.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves the below:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity’s financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which City of Simonton, Texas is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

- City of Simonton, Texas has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

GENERAL

Material Audit Adjustments

Material adjustments to the books were proposed and accepted.

We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.

Reported Findings

The auditor has reported findings, conclusions, or recommendations.

We have provided to you our views on reported audit findings, conclusions, and recommendations.

Required Supplementary Information

With respect to the required supplementary information consisting of the: budget and actual comparison for the general fund and pension/OPEB schedules accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of these reports required in accordance by the GASB.
- b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with the guidelines issued by the GASB.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the pension liability/OPEB, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Pension and Postretirement Benefits

An actuary has been used to measure pension liabilities and costs.

We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.



Mayor



City Secretary

7a

**CITY OF
SIMONTON, TX**

**2025
ANNUAL
FINANCIAL
REPORT**

FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2025

(This page intentionally left blank.)

ANNUAL FINANCIAL REPORT

of the

City of Simonton, Texas

**For the Year Ended
September 30, 2025**

(This page intentionally left blank.)

City of Simonton, Texas

TABLE OF CONTENTS

September 30, 2025

FINANCIAL SECTION

Independent Auditor's Report	1
Management's Discussion and Analysis	7

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position	16
Statement of Activities	18

Fund Financial Statements

Governmental Funds:

Balance Sheet	20
Reconciliation of the Balance Sheet to the Statement of Net Position- Governmental funds	21
Statement of Revenues, Expenditures, and Changes in Fund Balance- Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23

Notes to Financial Statements	25
--------------------------------------	----

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balances- Budget and Actual - General Fund	53
Schedule of Changes in Net Pension Liability and Related Ratios	54
Schedule of Employer Contributions to Pension Plan	56
Schedule of Changes in Postemployment Benefits Other than Pension (OPEB) Liability and related ratios	58

(This page intentionally left blank.)



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Simonton, Texas:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, and each major fund, of the City of Simonton, Texas (the "City") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, and each major fund of the City of Simonton, Texas, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Simonton, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note V.D. to the financial statements, the City restated the beginning net position of governmental activities, the general fund, and both component units due to accounting errors occurring in the prior year. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, schedule of changes to the OPEB liability, and general fund budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance



Brooks Watson & Co.
Certified Public Accountants
Houston, Texas
June 4, 2026

(This page intentionally left blank.)

***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

(This page intentionally left blank.)

City of Simonton, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

September 30, 2025

As management of the City of Simonton, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2025.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows (net position) at September 30, 2025 by \$3,114,914.
- The City's total net position increased by \$337,066. The majority of the City's net position is unrestricted.
- The City's governmental fund reported an ending fund balance of \$2,635,082 at September 30, 2025, an increase of \$151,811 from the prior fiscal year.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, liabilities, and deferred inflows/outflows with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that

City of Simonton, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2025

are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include administration, emergency management, public safety, facilities fees, and public works. The City did not present business-type activities for the year ended September 30, 2025.

The government-wide financial statements can be found on pages 16 through 19 of this report.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains one governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered to be a major fund.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 20 through 23 of this report.

City of Simonton, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2025

Component Units

The City maintains two component units. The Simonton Development Corporation (4A) and the City of Simonton Development Corporation (4B) are both discretely presented component units displayed on the government-wide financial statements.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 25 through 48 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees and budgetary comparison for the general fund. Required supplementary information can be found on page 51 through 57 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City of Simonton, Texas, assets and deferred outflows exceeded liabilities and deferred inflows by \$3,114,914 as of September 30, 2025, in the primary government.

The largest portion of the City's net position, \$2,378,311, represents unrestricted financial resources available for future operations. The restricted portion, \$341,355, represents net position with use restrictions. The remaining portion, \$395,248, reflects its investments in capital assets (e.g., land, city hall, police station, streets, and drainage systems, as well as public works facilities, and equipment), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Current and other assets for the primary government increased by \$299,552, or 12%, primarily due to greater cash on hand resulting from operating surpluses during the year.

Capital assets for the primary government increased by \$161,899, or 69%, primarily due to completion of the City Hall remodel and expansion.

City of Simonton, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2025

Net pension asset of the primary government increased by \$18,602 primarily due to pension actuarial changes during the year.

Other liabilities for the primary government increased by \$99,778, or over 100%, primarily due to greater intergovernmental payables due to component units at the end of the current year.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2025	2024
Current and other assets	\$ 2,875,982	\$ 2,576,430
Capital assets, net	395,248	233,349
Total Assets	3,271,230	2,809,779
Total Def. Outflows	15,062	35,849
Other liabilities	166,222	66,444
Long-term liabilities	195	-
Total Liabilities	166,417	66,444
Total Def. Inflows	4,961	1,336
Net Position:		
Net investment in capital assets	395,248	233,349
Restricted	341,355	38,664
Unrestricted	2,378,311	2,505,835
Total Net Position	\$ 3,114,914	\$ 2,777,848

City of Simonton, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2025

Statement of Activities:

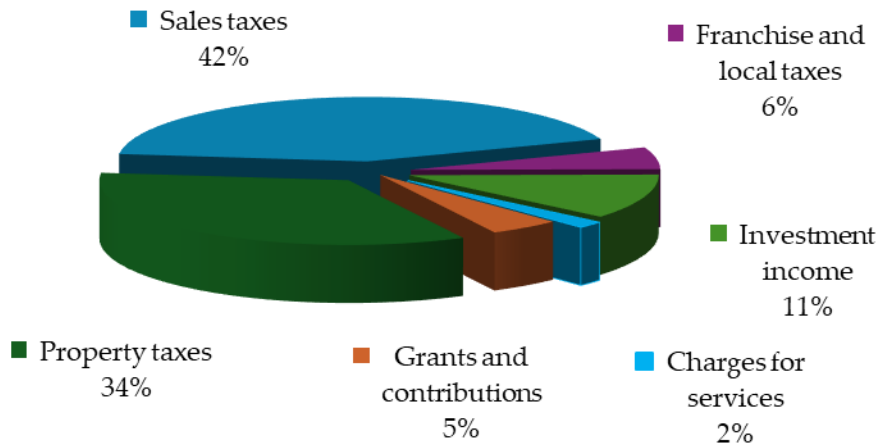
The following table provides a summary of the City's changes in net position:

	<u>2025</u>	<u>2024</u>
Revenues		
Program revenues:		
Charges for services	\$ 14,181	\$ 13,392
Grants and contributions	37,418	-
General revenues:		
Property taxes	280,228	393,181
Sales taxes	346,179	277,091
Franchise and local taxes	44,782	72,565
Investment income	91,834	89,610
Other revenues	6,642	27,569
Total Revenues	<u>821,264</u>	<u>873,408</u>
Expenses		
Administration	363,872	438,105
Emergency management	2,142	37,123
Public safety	22,425	11,985
Public works	95,759	48,500
Total Expenses	<u>484,198</u>	<u>535,713</u>
Change in Net Position	337,066	337,695
Beg. net position, restated	2,777,848	2,440,153
Ending Net Position	<u>\$ 3,114,914</u>	<u>\$ 2,777,848</u>

City of Simonton, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2025

Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the City's activities.

Governmental Activities - Revenues

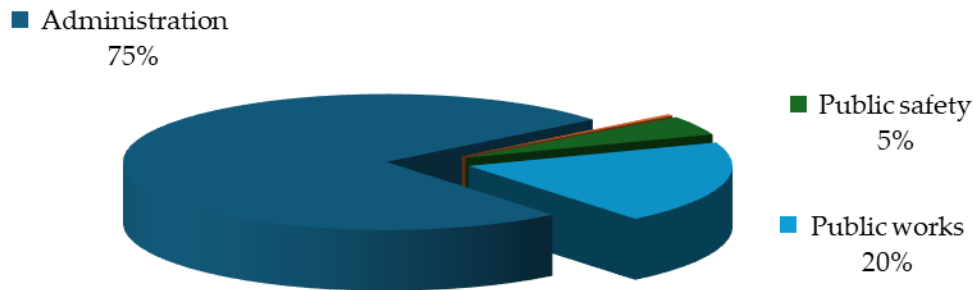


For the year ended September 30, 2025, revenues from governmental activities totaled \$821,264. Property tax and sales tax are the City's largest general revenue sources. Overall revenues decreased by \$52,144, or 6%, compared to the prior year. Grant revenues increased \$37,418, or 100%, due to a nonrecurring General Land Office Mitigation grant reimbursement received in the current year. Property taxes decreased \$112,953, or 29%, primarily due to a reduction in the ad valorem tax rate in the current year. Sales taxes increased by \$69,088, or 25%, primarily due to greater local purchases and realization of increased inflation rate during the current year. Franchise and local taxes decreased by \$27,783, or 38%, primarily due to a decrease in activity. Other revenues decreased by \$20,927, or 76%, primarily as a result of nonrecurring miscellaneous revenues received in the prior year. All other revenues remained consistent with prior year.

City of Simonton, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2025

This graph shows the governmental function expenses of the City:

Governmental Activities - Expenses



For the year ended September 30, 2025, expenses for governmental activities totaled \$484,198. This represents a decrease of \$51,515, or 10%, from the prior year. The City's largest functional expense is administration of \$363,872, which decreased by \$74,233, or 17%. This decrease was primarily a result of nonrecurring consulting and attorney fees in the prior year. Emergency management expenses decreased by \$34,981, or 94%, primarily due to greater incident responses in the prior year. Public safety expenses increased by \$10,440, or 87%, primarily due to greater technology fees in the current year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's governmental funds is to provide information of near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

At September 30, 2025, the City's governmental fund reported a fund balance of \$2,635,082, an increase of \$151,811 in comparison with the prior year. This increase was primarily a result of less than expected expenditures and in line with the City's budgeted change in fund balance.

City of Simonton, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2025

GENERAL FUND BUDGETARY HIGHLIGHTS

There was a negative variance of \$265,019 for budgeted general fund revenues. The negative variance was primarily due to actual intergovernmental revenue and other revenues coming in under budget. There was a positive variance of \$301,605 for budgeted general fund expenditures. This was due to several departments coming in under budget for the year. The net of these variances resulted in the total positive budget variance of \$36,586 for the general fund. Actual expenditures did not exceed budget appropriations at the legal level of control.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$395,248 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles, and equipment.

Major capital asset events during the current year include the following:

- Completion of City Hall remodel and expansion totaling \$147,085 in the current year.
- Purchased a new 4" PVC 1.5HP 20GPM 120 gallon galvanized tank for \$3,425.
- Purchased a new American Standard 4-ton system for \$15,000.

More detailed information about the City's capital assets is presented in note IV. B to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Mayor and City Council are committed to maintaining and improving the overall wellbeing of the City and improving services provided to their public citizens. The City budgeted for growth in the upcoming year.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the City Secretary at PO Box 7, Simonton, Texas 77476.

FINANCIAL STATEMENTS

City of Simonton, Texas
STATEMENT OF NET POSITION (Page 1 of 2)
September 30, 2025

	Primary Government	Component Units	
	Governmental Activities	Simonton Development Corporation (4A)	Simonton Development Corporation (4B)
<u>Assets</u>			
Current assets:			
Cash and cash equivalents	\$ 2,748,853	\$ 330,478	\$ 512,803
Receivables, net	97,418	8,764	17,528
Prepaid items	-	200	2,690
Due from primary government	-	48,884	87,346
Total Current Assets	2,846,271	388,326	620,367
Net pension asset	29,711	-	-
Capital assets:			
Net depreciable capital assets	395,248	-	-
Total Noncurrent Assets	424,959	-	-
Total Assets	3,271,230	388,326	620,367
<u>Deferred Outflows of Resources</u>			
Pension outflows-TMRS	15,062	-	-
Total Deferred Outflows of Resources	\$ 15,062	\$ -	\$ -

See Notes to Financial Statements.

City of Simonton, Texas
STATEMENT OF NET POSITION (Page 2 of 2)
September 30, 2025

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Simonton Development Corporation (4A)</u>	<u>Simonton Development Corporation (4B)</u>
<u>Liabilities</u>			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 29,992	\$ -	\$ -
Due to component units	136,230	-	-
Total Current Liabilities	<u>166,222</u>	<u>-</u>	<u>-</u>
Noncurrent liabilities:			
OPEB liability	195	-	-
Total Liabilities	<u>166,417</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>			
Pension inflows-TMRS	3,732	-	-
OPEB inflows	1,229	-	-
Total Deferred Inflows of Resources	<u>4,961</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>			
Net investment in capital assets	395,248	-	-
Restricted:			
Road maintenance	307,634	-	-
Child safety	4,010	-	-
City development	-	388,326	620,367
Pension	29,711	-	-
Unrestricted	2,378,311	-	-
Total Net Position	<u>\$ 3,114,914</u>	<u>\$ 388,326</u>	<u>\$ 620,367</u>

See Notes to Financial Statements.

City of Simonton, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
Administration	\$ 363,872	\$ -	\$ 37,418	\$ -
Emergency management	2,142	-	-	-
Public safety	22,425	940	-	-
Public works	95,759	13,241	-	-
Total Governmental Activities	484,198	14,181	37,418	-
Total Primary Government	\$ 484,198	\$ 14,181	\$ 37,418	\$ -
Component Units				
Simonton Development Corp. (4A)	3,533	-	\$ -	\$ -
Simonton Development Corp. (4B)	20,400	-	-	-
Total Component Units	\$ 23,933	\$ -	\$ -	\$ -

General Revenues:

Taxes:

Property taxes

Sales taxes

Franchise and local taxes

Investment income

Other revenues

Total General Revenues and Transfers

Change in Net Position

Beginning net position, as previously reported

Error corrections

Beginning net position, as restated

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government	Component Units	
Governmental Activities	City of Simonton Development Corporation	Simonton Development Corporation
\$ (326,454)	\$ -	\$ -
(2,142)	-	-
(21,485)	-	-
(82,518)	-	-
(432,599)	-	-
(432,599)	-	-
	(3,533)	-
	-	(20,400)
	(3,533)	(20,400)
280,228	-	-
346,179	48,218	96,435
44,782	-	-
91,834	9,595	17,113
6,642	-	-
769,665	57,813	113,548
337,066	54,280	93,148
2,719,926	327,653	514,433
57,922	6,393	12,786
2,777,848	334,046	527,219
\$ 3,114,914	\$ 388,326	\$ 620,367
\$ 3,114,914	\$ 388,326	\$ 620,367

City of Simonton, Texas

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2025

	<u>General</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 2,748,853
Receivables, net	97,418
Total Assets	\$ 2,846,271
<u>Liabilities</u>	
Accounts payable and accrued liabilities	\$ 29,992
Due to component units	136,230
Total Liabilities	166,222
<u>Deferred Inflows of Resources</u>	
Unavailable revenue - property taxes	44,967
Total Deferred Inflows of Resources	44,967
<u>Fund Balances</u>	
Restricted for road maintenance	307,634
Restricted for child safety	4,010
Unassigned	2,323,438
Total Fund Balances	2,635,082
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,846,271

See Notes to Financial Statements.

City of Simonton, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS September 30, 2025

Fund Balances - Total Governmental Funds	\$ 2,631,072
Adjustments for the Statement of Net Position:	
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.	
Capital assets - net depreciable	395,248
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	
Property tax receivable	44,967
Net pension asset	29,711
Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time	
Pension inflows-TMRS	(3,732)
OPEB inflows	(1,229)
Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expense/ expenditure) until then.	
Pension outflows-TMRS	15,062
Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.	
OPEB liability	(195)
Net Position of Governmental Activities	<u>\$ 3,110,904</u>

See Notes to Financial Statements.

City of Simonton, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

For the Year Ended September 30, 2025

		<u>General</u>
<u>Revenues</u>		
Property tax	\$	250,867
Sales tax		346,179
Franchise and local taxes		44,782
Intergovernmental revenue		37,418
License and permits		13,241
Fines and forfeitures		940
Investment income		91,834
Other revenue		6,642
	Total Revenues	<u>791,903</u>
<u>Expenditures</u>		
Current:		
Administration		354,256
Emergency management		2,142
Public safety		22,425
Facilities fees and expenses		236,022
Public works		25,247
	Total Expenditures	<u>640,092</u>
	Excess of Revenues	
	Over (Under) Expenditures	151,811
	Net Change in Fund Balances	151,811
Beginning fund balance, as previously presented		2,470,971
Error corrections		12,300
Beginning fund balance, as restated		<u>2,483,271</u>
	Ending Fund Balances	<u><u>\$ 2,635,082</u></u>

See Notes to Financial Statements.

City of Simonton, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$ 151,811
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	165,510
Depreciation expense	(3,611)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes	29,361
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Pension expense	(5,917)
OPEB expense	(88)
Change in Net Position of Governmental Activities	\$ 337,066

See Notes to Financial Statements.

(This page intentionally left blank.)

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Simonton, Texas (the "City") was organized as the Village of Simonton, Texas and incorporated in 1986. The City operates as a Type A "General Law" municipality, which provides for a Mayor-Council form of government. The City provides the following services: general government, public safety (including police, fire), emergency medical services on a contract basis, and public works.

The City is an independent political subdivision of the State of Texas governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. The component units, listed below, although legally separate, are considered part of the reporting entity. These component units have been presented in the City's reporting entity as required by generally accepted accounting principles. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Discretely Presented Component Units

Simonton Development Corporation

The citizens of the City approved an additional one half of one percent sales and use tax on November 4, 2008, for economic development under the provisions of Section 4B of the Development Corporation Act of 1979. The Simonton Development Corporation (the "SDC") was created for the public purpose of aiding, promoting and furthering the economic development of the City. The SDC may issue bonds or incur other forms of debt to fulfill its

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

public purpose. The SDC began collecting sales tax in April 2009. The Board of Directors is appointed by the City Council and includes seven board members. City Council approval is required for annual budgets. In the event of dissolution, the net position of the SDC shall be conveyed to the City. The SDC does not have separately issued financial statements.

City of Simonton Development Corporation

The citizens of the City approved an additional one quarter of one percent sales and use tax on November 4, 2008, for economic development under the provisions of Section 4A of the Development Corporation Act of 1979. The City of Simonton Development Corporation (the "Corporation") was created for the public purpose of aiding, promoting and furthering the economic development of the City. The Corporation began collecting sales tax in April 2009. The Corporation may issue bonds or incur other forms of debt to fulfill its public purpose. The Board of Directors is appointed by the City Council and includes five board members. City Council approval is required for annual budgets. In the event of dissolution, the net position of the Corporation shall be conveyed to the City.

The Corporation does not have separately issued financial statements.

The following component unit has not been included as part of the reporting entity;

Simonton Higher Education Facilities Corporation

The Simonton Higher Education Facilities Corporation (the "SEFC") has not been included in the reporting entity as a discretely presented component unit, as it has been deemed immaterial to the financial statements of the City. In 2004, the City authorized and created the SEFC, which was evidenced by ordinance of City Council.

The SEFC is governed by the provisions of section 53.35(6) of the Higher Education Authority Act (Chapter 53, Texas Education Code) referred to as the "Act" for the purpose of benefiting and accomplishing public purposes of, and to act on behalf of, the City pursuant to the Act. The Board of Directors are appointed and serve at the discretion of the City Council. City Council approval is required for debt issuance. In the event of dissolution, any remaining net position shall be conveyed to the City.

The accounting policies of the City conform to generally accepted accounting principles applicable to governments. The following is a summary of the more significant policies.

B. Government-Wide and Fund Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the government's enterprise

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

funds. Separate financial statements are provided for governmental funds and the proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and transit functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed.

The government reports the following major governmental funds:

General Fund

The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, emergency management, public works, and facilities fees.

C. Measurement Focus and Basis of Accounting

The government-wide statements of net position and statements of activities and all proprietary funds are accounted for on a flow of economic resources measurement focus, accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. Proprietary fund equity consists of net position. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net position.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and component units are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in net change in fund balances.

The City utilizes the modified accrual basis of accounting in the governmental fund type and component units. Under the modified accrual basis of accounting, revenues are recognized in

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

the accounting period when they are susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current period. Revenues susceptible to accrual include charges for services and interest on temporary investments.

Property taxes, sales taxes, franchise taxes, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Other receipts and other taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Under modified accrual accounting, expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for interest on general long-term debt, which is recognized when due.

The accrual basis of accounting is used for the proprietary fund types. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable, and expenses in the accounting period in which they are incurred and become measurable.

The statements of net position, statements of activities, and financial statements of proprietary fund types are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses in the accounting period in which they are incurred.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool, are reported using the pools' share price.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the City is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Fully collateralized repurchase agreements, as defined in the Public Funds Investment Act
- Statewide investment pools

2. Fair Value Measurement

The City has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds are offset by a fund balance reserve account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Inventories and Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred, (i.e., the purchase method). The inventories are valued at the

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

lower of cost or market using the first-in/first-out method. Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized (the consumption method).

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Buildings and improvements	17 -30 Years
Furniture and equipment	3 - 8 Years

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred*

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

10. Compensated Absences

The City accounts for vacation and sick leave in accordance with the provisions of GASB Statement No. 101, Compensated Absences.

Under GASB Statement No. 101, the City recognizes a liability for compensated absences for vacation leave that is attributable to services already rendered and for which the City has a present obligation to provide compensation through paid time off or cash settlement. Vacation leave is reported as a liability regardless of whether it is expected to be paid within one year.

Sick leave is considered a non-separation benefit and is recognized as a liability only to the extent it is probable that the leave will be used for qualifying absences and the amount can be reasonably estimated. Because unused sick leave is not paid upon separation from employment, the City does not record a liability for sick leave beyond amounts expected to be taken as paid absences in the future. The City did not record a compensated absences liability as of September 30, 2025.

11. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The long-term debt consists primarily of bonds payable and note payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

statements only for the portion expected to be financed from expendable available financial resources.

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums, and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed as incurred.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

The City did not record any long-term debt obligations as of September 30, 2025.

12. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

13. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and the Texas Emergency Services Retirement System (TESRS) and additions to/deductions from TMRS' and TESRS' Fiduciary Net Position have been determined on the same basis as they are reported by TMRS and TESRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

14. Other Postemployment Benefits ("OPEB")

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is \$7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

E. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, “the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.”

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general fund. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the City Charter is the fund level. No funds can be transferred or added to a budgeted item without Council approval. Appropriations lapse at the end of the year.

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2025, the primary government had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)
Investment pools	\$ 395,396	0.12
CDARS (comprised of certificates of deposit)	1,430,293	0.20
Total fair value	\$ 1,825,689	
Portfolio weighted average maturity		0.18

Interest rate risk In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average of maturity not to exceed one year; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations; monitoring credit ratings of portfolio position to assure compliance with rating requirements imposed by the Public Funds Investment Act; and invest operating funds primarily in short-term securities or similar government investment pools.

Credit risk The City’s investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than “A” or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating service.

Custodial credit risk – deposits In the case of deposits, this is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of September 30, 2025, the market values of pledged securities and FDIC exceeded bank balances.

Custodial credit risk – investments For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City’s investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City’s safekeeping account prior to the release of funds.

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
 September 30, 2025

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAm. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. At September 30, 2025, the fair value of the position in TexPool approximates fair value of the shares. There are no limitations or restrictions on withdrawals.

B. Receivables

The following comprise receivable balances of the primary government at year end:

	General
Property taxes	\$ 45,103
Sales and beverage taxes	50,068
Franchise and local taxes	2,247
Total	\$ 97,418

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

C. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Construction in progress	\$ 216,578	\$ 147,085	\$ (363,663)	\$ -
Total capital assets not being depreciated	<u>216,578</u>	<u>147,085</u>	<u>(363,663)</u>	<u>-</u>
Capital assets, being depreciated:				
Buildings and improvements	171,583	-	363,663	535,246
Furniture and equipment	129,332	18,425	-	147,757
Total capital assets being depreciated	<u>300,915</u>	<u>18,425</u>	<u>363,663</u>	<u>683,003</u>
Less accumulated depreciation				
Buildings and improvements	(154,812)	(2,911)	-	(157,723)
Furniture and equipment	(129,332)	(700)	-	(130,032)
Total accumulated depreciation	<u>(284,144)</u>	<u>(3,611)</u>	<u>-</u>	<u>(287,755)</u>
Net capital assets being depreciated	<u>16,771</u>	<u>14,814</u>	<u>363,663</u>	<u>395,248</u>
Total Capital Assets	<u><u>\$ 233,349</u></u>	<u><u>\$ 161,899</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 395,248</u></u>

Depreciation was charged to governmental functions as follows:

General government	\$ 3,611
Total Governmental Activities Depreciation Expense	<u><u>\$ 3,611</u></u>

D. Interfund Transactions

The composition of interfund balances between the primary government and component units as of year-end were as follows:

<u>Due to:</u>	<u>Due from:</u>		<u>Total</u>
	<u>4A</u>	<u>4B</u>	
General	\$ 48,884	\$ 87,346	\$ 136,230
	<u>\$ 48,884</u>	<u>\$ 87,346</u>	<u>\$ 136,230</u>

Amounts recorded as "due to/from" are considered to be temporary loans and will be repaid during the following year.

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

E. Fund Equity

The City records fund balance restrictions on the fund level to indicate that a portion of the fund balance is legally restricted for a specific future use or to indicate that a portion of the fund balance is not available for expenditures.

The following is a list of fund/net position balances restricted by the City:

Nature of Restriction	Restricted Gov. Fund Balance	Restricted Gov. Net Position
Road maintenance	\$ 307,634	\$ 307,634
Child safety	4,010 *	4,010
Pension	-	29,711
	\$ 311,644	\$ 341,355

* Restricted by enabling legislation

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with 2,700 other entities in the Texas Municipal League’s Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

C. Pension Plans

Texas Municipal Retirement Systems

1. Plan Description

The City of Simonton, Texas participates as one of 938 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (ACFR) that can be obtained at www.tmr.com.

All eligible employees of the city are required to participate in TMRS.

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of three payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest. The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

Plan provisions for the City were as follows:

	<u>Plan Year 2023</u>	<u>Plan Year 2024</u>
Employee deposit rate	7%	7%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20s	60/5, 0/20
Updated service credit	0%	0%
Annuity increase (to retirees)	70% of CPI	70% of CPI
Supplemental Death Benefit to Active Members	Yes	Yes
Supplemental Death Benefit to Retirees	Yes	Yes

Employees covered by benefit terms

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	2
Active employees	<u>1</u>
Total	3

3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Simonton, Texas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Simonton, Texas were 8.75% and 11.04% in calendar years 2025 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2025, were \$5,295, and were equal to the required contributions.

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

4. Net Pension Liability (Asset)

The City's Net Pension Liability (Asset) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.60% to 11.85%, including inflation
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the 3.5% and 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS as of December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation

City of Simonton, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2025

percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, Gabriel, Roeder, Smith & Company (GRS) focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2025 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	6.7%
Core Fixed Income	6.0%	4.7%
Non-Core Fixed Income	20.0%	8.0%
Other Public/Private Markets	12.0%	8.0%
Real Estate	12.0%	7.6%
Hedge Funds	5.0%	6.4%
Private Equity	10.0%	11.6%
Total	100.0%	

Discount Rate:

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

1% Decrease 5.75%	Current Single Rate 6.75%	1% Increase 7.75%
\$ (5,389)	\$ (29,711)	\$ (48,802)

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

Changes in the Net Pension Liability (Asset):

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) – (b)
Balance at 12/31/23	\$ 113,266	\$ 124,375	\$ (11,109)
Changes for the year:			
Service Cost	5,459	-	5,459
Interest (on the Total Pension Liab.)	7,830	-	7,830
Change in assumptions	-	-	-
Difference between expected and actual experience	(10,078)	-	(10,078)
Contributions – employer	-	13,190	(13,190)
Contributions – employee	-	(4,422)	4,422
Net investment income (loss)	-	13,129	(13,129)
Benefit payments, including refunds of emp. contributions	-	-	-
Administrative expense	-	(83)	83
Other changes	-	(1)	1
Net changes	3,211	21,813	(18,602)
Balance at 12/31/24	\$ 116,477	\$ 146,188	\$ (29,711)

Pension Plan Fiduciary Net Position:

Detailed information about the pension plan’s Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at www.tmr.com.

5. Pension Expense and Deferred Outflows of Resources Related to Pensions

Pension income for the year ended September 30, 2025 was \$279.

At September 30, 2025, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between projected and investment earnings	\$ -	\$ (3,732)
Changes in actuarial assumptions	372	-
Differences between expected and actual economic experience	11,625	-
Contributions subsequent to the measurement date	3,065	-
Total	\$ 15,062	\$ (3,732)

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

The City reported \$3,065 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2026. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2025	\$ 420
2026	730
2027	(370)
2028	242
2029	1,126
Thereafter	6,117
	<u>\$ 8,265</u>

Other Postemployment Benefits

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee’s annual salary (calculated based on the employee’s actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an “other postemployment benefit,” or OPEB.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees’ entire careers.

Employees covered by benefit terms

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	0
Active employees	<u>1</u>
Total	1

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

The City's retiree contribution rates to the TMRS SDBF for the years ended 2025, 2024 and 2023 are as follows:

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2023	0.00%	0.00%	100.0%
2024	0.00%	0.00%	100.0%
2025	0.00%	0.00%	100.0%

The City's contributions to the TMRS SDBF for the years ended 2025, 2024, and 2023 were \$0, \$0, and \$0, respectively, which equaled the required contributions each year.

Total OPEB Liability

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2024, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.60% to 11.85%, including inflation per year
Discount rate	4.08%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements. For disabled annuitants, the mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the 3.5% and 3% floor.

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 4.08%. The discount rate was based on the Bond Buyer “20-Bond GO Index” rate closest to, but not later than December 31, 2024.

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

The following presents the total OPEB liability of the City, calculated using the discount rate of 4.08%, as well as what the City’s total OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current rate:

1% Decrease 3.08%	Current Discount Rate 4.08%	1% Increase 5.08%
\$ 252	\$ 195	\$ 147

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/23	\$ -
Changes for the year:	
Service Cost	90
Interest	2
Difference between expected and actual experience	114
Changes of assumptions	(11)
Benefit payments	-
Net changes	195
Balance at 12/31/24	\$ 195

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2025, the City recognized OPEB expense of \$85.

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred (Inflows) of Resources
Difference between expected actual experience	\$ (1,159)
Changes in assumptions	(70)
Total	\$ (1,229)

The City reported \$0 as deferred outflows and inflows of resources related to OPEB resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the OPEB liability for the year ending September 30, 2026.

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

Year ended December 31:	
2025	\$ (110)
2026	(109)
2027	(108)
2028	(108)
2029	(126)
Thereafter	(668)
Total	\$ (1,229)

City of Simonton, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

D. Restatements

The City restated the beginning net position/fund balance for governmental activities and the general fund due to prior year accounting errors. The restatement of beginning fund balances/net position was as follows:

	<u>Governmental Activities</u>	<u>General Fund</u>	<u>Component Unit (4A)</u>	<u>Component Unit (4B)</u>
Prior year ending net position/fund balance, as reported	\$ 2,719,926	\$ 2,470,971	\$ 327,653	\$ 514,433
Sales and mixed beverage tax receivables	36,673	36,673	6,393	12,786
Remove pension asset and deferred balances from general fund balance	-	(24,373)	-	-
Adjust deferred outflows and inflows for pension	21,249	-	-	-
Restated beginning net position/fund balance	<u>\$ 2,777,848</u>	<u>\$ 2,483,271</u>	<u>\$ 334,046</u>	<u>\$ 527,219</u>

E. Subsequent Events

There were no material subsequent events through June 4, 2026, the date the financial statements were available to be issued.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

(This page intentionally left blank.)

City of Simonton, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues</u>				
Property tax	\$ 293,728	\$ 293,728	\$ 250,867	\$ (42,861)
Sales tax	297,827	296,096	346,179	50,083
Franchise and local taxes	37,000	37,000	44,782	7,782
Intergovernmental revenue	43,000	43,000	37,418	(5,582)
License and permits	12,000	12,000	13,241	1,241
Fines and forfeitures	1,100	1,100	940	(160)
Investment income	2,498	2,498	91,834	89,336
Other revenue	371,500	371,500	6,642	(364,858)
Total Revenues	<u>1,058,653</u>	<u>1,056,922</u>	<u>791,903</u>	<u>(265,019)</u>
<u>Expenditures</u>				
Current:				
General government:				
Administration	535,222	407,266	354,256	53,010
Emergency management	40,800	40,800	2,142	38,658
Public safety	8,100	8,100	22,425	(14,325)
Facilities fees and expenses	53,445	64,445	236,022	(171,577)
Public works	421,086	421,086	25,247	395,839
Total Expenditures	<u>1,058,653</u>	<u>941,697</u>	<u>640,092</u>	<u>301,605</u>
Revenues Over (Under)				
Expenditures	<u>-</u>	<u>115,225</u>	<u>151,811</u>	<u>36,586</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 115,225</u>	<u>151,811</u>	<u>\$ 36,586</u>
Beginning fund balance			<u>2,483,271</u>	
Ending Fund Balance			<u>\$ 2,635,082</u>	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Simonton, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS

Years Ended:

	12/31/2024	12/31/2023	12/31/2022
Total pension liability			
Service cost	\$ 5,459	\$ -	\$ 22,804
Interest (on the Total Pension Liability)	7,830	5,981	4,756
Changes in benefit terms	-	-	-
Differences between expected and actual experience	(10,078)	18,403	1,995
Changes of assumptions	-	277	-
Benefit payments, including refunds of participant contributions	-	-	-
Net change in total pension liability	3,211	24,661	29,555
Total pension liability - beginning	113,266	88,605	59,050
Total pension liability - ending (a)	\$ 116,477	\$ 113,266	\$ 88,605
Plan fiduciary net position			
Contributions - employer	\$ 13,190	\$ 34,636	\$ 14,110
Contributions - members	(4,422)	21,475	10,889
Net investment income (loss)	13,129	7,193	(2,883)
Benefit payments, including refunds of participant contributions	-	-	-
Administrative expenses	(83)	(45)	(25)
Other	(1)	-	29
Net change in plan fiduciary net position	21,813	63,259	22,120
Plan fiduciary net position - beginning	124,375	61,116	38,996
Plan fiduciary net position - ending (b)	\$ 146,188	\$ 124,375	\$ 61,116
Fund's net pension liability (asset)- ending (a) - (b)	\$ (29,711)	\$ (11,109)	\$ 27,489
Plan fiduciary net position as a percentage of the total pension liability (asset)	125.51%	109.81%	68.98%
Covered payroll	\$ 33,307	\$ -	\$ 155,551
Fund's net pension liability (asset) as a percentage of covered payroll	-89.20%	N/A	17.67%

Notes:

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u> ¹
\$	20,784	\$ 10,151	\$ 8,397	\$ 1,635
	3,735	1,560	771	405
	13,296	-	-	5,179
	(10,414)	1,897	1,319	-
	-	-	335	-
	-	-	-	-
	<u>27,401</u>	<u>13,608</u>	<u>10,822</u>	<u>7,219</u>
	<u>31,649</u>	<u>18,041</u>	<u>7,219</u>	<u>-</u>
\$	<u>59,050</u>	<u>\$ 31,649</u>	<u>\$ 18,041</u>	<u>\$ 7,219</u>
\$	3,947	\$ 3,712	\$ 3,264	\$ 643
	7,767	7,644	6,410	1,248
	3,178	910	296	-
	-	-	-	-
	(15)	(7)	(1)	-
	-	-	-	-
	<u>14,877</u>	<u>12,259</u>	<u>9,969</u>	<u>1,891</u>
	<u>24,119</u>	<u>11,860</u>	<u>1,891</u>	<u>-</u>
\$	<u>38,996</u>	<u>\$ 24,119</u>	<u>\$ 11,860</u>	<u>\$ 1,891</u>
\$	<u>20,054</u>	<u>\$ 7,530</u>	<u>\$ 6,181</u>	<u>\$ 5,328</u>
	66.04%	76.21%	65.74%	26.19%
\$	155,340	\$ 152,876	\$ 128,205	\$ 24,964
	12.91%	4.93%	4.82%	21.34%

City of Simonton, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	9/30/2025	9/30/2024	9/30/2023	9/30/2022
Actuarially determined employer contributions	\$ 5,295	\$ 5,600	\$ 14,110	\$ 3,947
Contributions in relation to the actuarially determined contribution	5,295	5,600	14,110	3,947
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Annual covered payroll	\$ 55,231	\$ 13,115	\$ 155,551	\$ 153,693
Employer contributions as a percentage of covered payroll	9.59%	42.70%	0.00%	2.57%

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	N/A
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.

Mortality

Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information:

Notes There were no benefit changes during the year.

<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>
\$ 3,712	\$ 3,264	\$ 643
<u>3,712</u>	<u>3,264</u>	<u>643</u>
\$ -	\$ -	\$ -
\$ 145,189	\$ 119,746	\$ 24,964
2.56%	2.73%	2.58%

City of Simonton, Texas

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB) LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM

Year Ended:

	¹ 12/31/2024	12/31/2023	12/31/2022
Total OPEB liability			
Service cost	\$ 90	\$ -	\$ 327
Interest	2	28	29
Change in benefit terms including TMRS plan participation	-	-	-
Changes of assumptions	114	(731)	(476)
Differences in experience	(11)	-	(577)
Benefit payments, including refunds of participant contributions	-	-	-
Net changes	<u>195</u>	<u>(703)</u>	<u>(697)</u>
Total OPEB liability - beginning	<u>-</u>	<u>703</u>	<u>1,400</u>
Total OPEB liability - ending	² <u>\$ 195</u>	<u>\$ -</u>	<u>\$ 703</u>
Covered payroll	\$ 33,307	\$ -	\$ 155,551
Total OPEB Liability as a percentage of covered payroll	0.59%	N/A	0.45%

Notes to schedule:

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

² No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
\$	233	\$ 183	\$ 141	\$ 32
	35	29	13	9
	-	-	-	254
	(556)	90	227	-
	66	356	305	-
	-	-	-	(17)
	<u>(222)</u>	<u>658</u>	<u>686</u>	<u>278</u>
	<u>1,622</u>	<u>964</u>	<u>278</u>	<u>-</u>
\$	<u>1,400</u>	\$ <u>1,622</u>	\$ <u>964</u>	\$ <u>278</u>
\$	155,340	\$ 152,876	\$ 128,205	\$ 24,964
	0.90%	1.06%	0.75%	1.11%

(This page intentionally left blank.)

City of Simonton

Fort Bend County, Texas

Administrative Policies and Procedures Manual

Effective Date: _____

Approved by City Council: _____

Mayor, City of Simonton

ATTEST:

City Secretary

Section 1: What This Manual Is For

This manual sets out how the City of Simonton runs its day-to-day operations while the City Administrator position is vacant. It spells out who is responsible for what so that city business gets done consistently and nothing falls through the cracks.

The City Administrator position is still on the books and can be filled whenever the City Council decides the time is right. That might be because the city grows, the workload increases, or the right person is ready to step into the role. Until then, this manual is what guides us.

If the City Administrator position is filled in the future, the Council should review this manual and adjust the duty assignments accordingly.

Everything in this manual can be changed by a majority vote of the City Council. The City Secretary will keep the official copy updated and on file.

Section 2: Who Does What

While the City Administrator position is vacant, city responsibilities are covered by four roles:

- Mayor
- City Secretary
- Administrative Assistant / Finance Clerk
- Contracted services for specialized needs (city attorney, city engineer, auditor, etc.)

The City Council remains the ultimate authority over all city operations, hiring, spending, and contracts, as required by Texas Local Government Code Chapter 22.

Section 3: Mayor

The Mayor is an elected position, not a city employee. Under Texas Local Government Code Section 22.042, the Mayor is the chief executive officer of the city and is responsible for making sure laws and ordinances are carried out and that staff are doing their jobs.

Day-to-Day Leadership

- Oversee city operations and make sure City Hall is running smoothly.
- Direct city staff on day-to-day priorities.
- Make sure the City Council is kept informed about what is going on with the city.
- Handle complaints and inquiries from the public and other organizations.
- Fill in for absent staff when needed and maintain general knowledge of all city operations.

Contracts and Spending

- Sign contracts and agreements that the City Council has already approved. The Mayor's signature is a formality — the Council votes first, then the Mayor signs.
- The Mayor does not have authority to commit the city to any agreement without prior council approval.
- Negotiate vendor contracts and bring them to the Council for a vote before anything is signed.
- Sign all city checks. All checks require two signatures: the Mayor and an assigned council member.

Budget and Audit

- Work with the Administrative Assistant / Finance Clerk to prepare the annual budget for Council approval.
- Coordinate with the city auditor and make sure the annual audit gets done on time. Under Texas law, the audit must be completed and filed within 180 days of the end of the fiscal year.
- Serve on the City Investment Committee along with one council member.
- Advise on any TexPool transfers or investment decisions.

Personnel

- Conduct annual performance reviews of the City Secretary and the Administrative Assistant / Finance Clerk and report findings to the Council.

- Hire temporary, part-time, and short-term employees as needed to keep city operations going, as long as the hires are within the approved budget and reported to the Council at the next regular meeting.
- Recommend hiring, suspension, or removal of city staff to the Council. The Council votes on all such actions.

External Meetings and Communications

- Represent the city at external meetings including Greater Fort Bend Economic Development (monthly), Fort Bend County Emergency Management (monthly), Hwy 36A Coalition (board seat, monthly), Fort Bend County Commissioners Court (occasionally), and Texas Municipal League (occasionally).
- Attend Fort Bend Legislative Update (bi-annually), North Fort Bend Water Authority (monitoring), West Fort Bend Water Authority (monitoring), and Economic Development meetings (monthly), or send the City Secretary or a council member in the mayor's place when needed.
- Serve as the main contact for communications between Simonton and other municipalities, the county, state, and federal government.
- Stay informed on legal and legislative issues that affect small Texas cities and share relevant updates with the Council.

Section 4: City Secretary

Employment

The City Secretary is hired by a majority vote of the City Council with the Mayor's approval. There is no set term. Removal requires a majority council vote. The Mayor conducts an annual performance review, and the Council decides on any pay adjustments.

Records and Official Documents

- Keep custody of the City Seal and all official city records, both paper and electronic.
- Serve as the city's Records Management Officer.
- Issue certified copies of city records and documents when requested.
- Research ordinances, resolutions, minutes, and other city records.
- Archive permanent records and follow state records retention requirements.
- Request that the City Attorney draft, update, and maintain ordinances, resolutions, policies, and procedures for review and approval by the City Council, under the Mayor's direction.
- Ensure all state and federal reports are filed on time.

City Council Support

- Prepare agendas and minutes for all City Council meetings.
- Post meeting notices in compliance with the Texas Open Meetings Act.
- Coordinate, prepare, and distribute council agenda packets.
- Attend all council meetings and public hearings.
- Keep the council informed about issues discussed by boards and other groups.

Public Contact

- Respond to requests for information from residents and city staff.
- Keep City Hall open five days a week and serve as the main contact for the public.
- Serve as a conduit for communications from other cities, the county, state, and federal agencies to the Mayor and Council.

Elections

- Coordinate use of facilities for all elections held at City Hall.
- Post all necessary notices for City Elections.
- Administer the Oath of Office to newly elected or appointed officials.

- Receive, and accept or reject all applications for a place on the ballot.

Municipal Court

- Serve as Court Clerk when that duty is not handled by a paid vendor or other staff.
- Handle Code Enforcement letters, complaints, and warnings.
- Maintain working knowledge of court forms including summons and dockets.

Continuing Education

- Attend Texas Municipal Clerks Association, TML, HGAC, or similar training to stay current on the job.
- If there is no Administrative Assistant / Finance Clerk on staff, the City Secretary covers those duties in the interim.

Section 5: Administrative Assistant / Finance Clerk

Employment

The Administrative Assistant / Finance Clerk is hired by the City Council. Compensation and hours are set by the Council. The Mayor conducts an annual performance review, and the Council decides on any pay adjustments. This position works under the direction of the City Secretary for administrative duties and under the direction of the Mayor for financial duties.

This is a combined position that handles both the day-to-day office support duties of the city and its basic financial operations.

Office and Clerical Duties

- Greet residents, answer phones, log messages, and answer questions when able.
- Maintain files, create labels, make copies, and handle general office tasks.
- Open and close City Hall in the absence of the City Secretary.
- Maintain the “to order” office supply list.
- Maintain office computers and the city email system.
- Help organize community events as needed.
- Perform other clerical duties as directed by the City Secretary or Mayor.

Building Department and Permits

- Accept permit applications and payments.
- Log all permit activity in the tracking database.
- Maintain building permit log, sign permit log, culvert permit log, and road work log.
- Review requests and send information to the appropriate office as needed.
- Maintain communications between building inspectors and residents.
- Keep electronic and paper copies of all building permits.

Financial Duties

- Pay city bills as they come in.
- Write and print checks in Fundview. All checks require two signatures: the Mayor and an assigned council member.
- Make bank deposits as needed.
- Reconcile city accounts monthly against bank statements.

- Monitor checking and money market accounts and keep combined balances below FDIC maximum. Transfer any excess to TexPool and advise the Mayor before doing so.
- Check the bank account for electronic deposits regularly.
- Maintain accounts payable and accounts receivable records.

Tax and Regulatory Filings

- File the Employers Quarterly Federal Tax Return (Form 941) by the end of April, July, October, and January each year.
- Complete the Texas Workforce Commission Unemployment Tax Services Quarterly Report each quarter.
- Print and file copies of all completed tax and regulatory filings.

Budget Support

- Assist the Mayor in preparing the annual budget and any budget adjustments for Council approval.
- Review all city financial transactions to identify impacts on the budget.
- Report the city's financial condition to the Mayor for presentation to the Council at regular meetings.

Audit Support

- Work with the city auditor when the annual audit is conducted.
- Prepare a Fundview accountant copy for the auditor.
- Help schedule the audit report presentation at a Council meeting when the audit is complete.

PAYROLL: Payroll responsibilities are pending a decision by the City Council. Until the Council makes that decision, payroll processing will be assigned by the Mayor on a case-by-case basis or handled through a contracted service. This section will be updated once the Council acts.

Section 6: Items Pending Council Decision

The following responsibilities have not yet been formally assigned. They are noted here so the Council is aware they need to be addressed. This manual will be updated once decisions are made.

Payroll

Who processes payroll for city employees has not been determined. Options include assigning it to the Administrative Assistant / Finance Clerk, handling it through the Mayor's office, or contracting it to an outside payroll service. The Council should make this decision and update the manual accordingly.

Emergency Management

The previous Deputy City Secretary position carried significant Emergency Management duties including maintaining the emergency management plan, coordinating with Fort Bend County Emergency Management, managing AED reports under Health and Safety Code Chapter 779, facilitating flood pump maintenance, and maintaining NIMS training. These responsibilities have not yet been reassigned. The Council should determine whether these duties go to the City Secretary, the Administrative Assistant / Finance Clerk, or a separate volunteer coordinator, and update the manual accordingly.

NOTE TO COUNCIL: Both payroll and Emergency Management represent real operational gaps that need to be addressed before this manual is fully functional. The Mayor recommends the Council make these assignments at the same meeting where this manual is adopted.

Section 7: General Rules

Hiring and Firing

The City Council has the authority to hire and remove all city employees, including part-time and temporary workers. A majority vote of the elected aldermen is required. The Mayor can hire temporary or short-term workers on his own authority if it is urgent and within the approved budget but must report those hires to the Council at the next regular meeting.

Performance Reviews

The Mayor reviews the City Secretary and the Administrative Assistant / Finance Clerk annually. Those reviews go to the Council when it considers pay adjustments.

Check Signing

All city checks require two signatures: the Mayor and a council member assigned by the Council. No one person can approve a payment alone.

Contracts

The City Council approves all contracts. The Mayor signs contracts after the Council votes. The Mayor cannot commit the city to any agreement on his own authority before the Council has voted on it.

EDC Finances

The Economic Development Corporation maintains its own financial records separately from the city's general fund. The EDC is responsible for its own bookkeeping, reporting, and audit coordination. City staff may assist with EDC matters at the direction of the Mayor and Council, but EDC finances are not part of the Administrative Assistant / Finance Clerk's primary responsibilities under this manual.

Absences

If the City Secretary is out, the Administrative Assistant / Finance Clerk covers essential City Hall operations to the extent of their training and authority. If both are out, the Mayor ensures City Hall coverage through temporary staffing.

Updating This Manual

This manual can be changed at any time by a majority vote of the City Council. All changes are attested by the City Secretary and added to the official copy on file. If the City Administrator position is filled, the Council should review and update this manual before that person starts work.

Adoption

This Administrative Policies and Procedures Manual was approved at the Regular City Council Meeting held on _____ of _____, 20____.

Mayor, City of Simonton

ATTEST:

City Secretary

REVIEW / ACKNOWLEDGMENT: I have read and understand this manual.

Employee: _____ Date: _____

Employee: _____ Date: _____