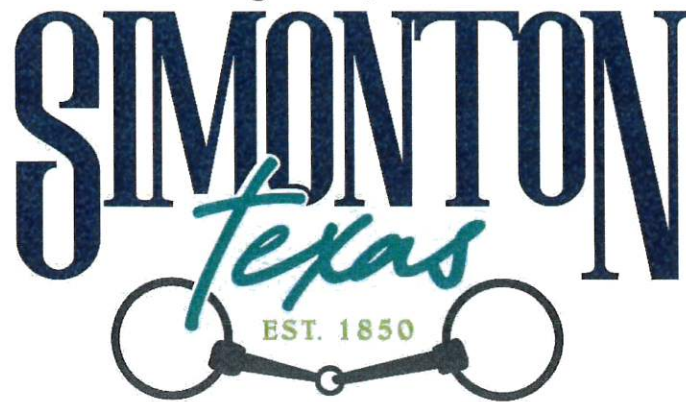


---

# FY 2025-2026 PROPOSED BUDGET

---

August 22, 2025



**\*\*Proposed Budget begins on page 29 of this PDF\*\***



## **CITY COUNCIL**

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





### **MAYOR'S TRANSMITTAL MESSAGE**

Honorable City Council and Citizens of the City of Simonton:

The following pages present the City of Simonton's proposed budget for the 2025–2026 Fiscal Year. In the absence of a City Administrator, the responsibility to prepare and distribute the budget has returned to the Office of the Mayor.

Simonton remains financially strong, with no outstanding debt and no plans to incur any. Our robust Emergency Operations Plan—developed in partnership with the Fort Bend County Office of Emergency Management and Fort Bend County Road and Bridge—positions us to qualify for FEMA assistance when needed. This year, we close Fiscal 2025 with a major milestone: a grant award exceeding \$1.5 million to repair roads and drainage systems damaged by the floods of 2016 and 2017. To date, I'm proud to have helped secure more than \$3.2 million in grant funding for our community.

City Hall expanded this year with the addition of two garage bays for emergency operations equipment, new restroom facilities for emergency management personnel, and a brighter, reconfigured City Council Chamber. This project was funded through a federal grant and support from our Economic Development Committee A. Looking ahead to 2026, we plan to invest in upgraded technology and new outdoor signage to better serve our residents.

In 2024, Simonton completed its first-ever Comprehensive Plan, laying the foundation for thoughtful growth. In Fiscal 2026, our City Council is committed to launching a zoning plan, advancing mobility planning, and undertaking significant road repairs to complement our grant-funded infrastructure rebuilds. Our Economic Development Committees are energized and empowered to help shape both immediate and long-term progress.

I remain deeply honored to serve our neighbors, businesses, and partners as we protect the Small Town Life that defines Simonton—while building the infrastructure and support systems that will guide our future. While there will always be voices resistant to change, that is not the Simonton way. I invite every resident willing to contribute time and talent to join our boards and commissions. Your involvement matters, and every contribution strengthens our community.

With gratitude and optimism,

Laurie Boudreaux, Mayor

# Small Taxing Unit Notice

The City of Simonton will hold a meeting at 5:30 pm on September 23, 2025 at Simonton City Hall, 35011 FM 1093, Simonton, Texas 77476 to consider adopting a proposed tax rate for tax year 2025. The proposed tax rate is \$0.281183 per \$100 of value.

The proposed tax rate would increase total taxes in City of Simonton by 3.76%.

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

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

## Small Taxing Unit Notice

The City of Simonton will hold a meeting at 5:30 pm on September 23, 2025 at Simonton City Hall, 35011 FM 1093, Simonton, Texas 77476 to consider adopting a proposed tax rate for tax year 2025. The proposed tax rate is \$0.281183 per \$100 of value.

The proposed tax rate would increase total taxes in City of Simonton by 3.76%.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property. The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.





## SNAPSHOT Worksheet for Calculation of Tax Rate City of Simonton 2025-2026

1. 2025 taxable value, adjusted for court-ordered reductions. Line 8 of the Effective Tax Rate Worksheet.	\$154,795,776
2. 2025 total tax rate Line 4 of the Effective Tax Rate Worksheet	<b>\$0.210000/\$100</b>
3. Taxes refunded for years preceding tax year 2022 Line 16 of the Effective Tax Rate Worksheet	\$17,448
4. 2025 tax levy Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$325,071
5. <b>2025 total taxable value</b>	\$126,053,543
6. <b>2026 proposed tax rate.</b> Proposed tax rate approved by the Governing Body	<b>\$0.2811305/\$100</b>
<b>2026 No-New Revenue Rate</b>	<b>\$0.271675</b>
<b>2026 Voter Approval Rate</b>	<b>\$0.281183</b>
2025 Taxable value of NEW improvements and new personal property	\$471,876
7. 2026 Tax levy Multiply line 5 times line 6 and divide by 100	\$354,374
8. Tax levy increase (decrease). Subtract line 4 from line 7	\$29,303
9. <b>Percentage levy increase (decrease)</b> Divide line 8 by line 4. Multiply by 100	<b>9.01%</b>
10. <b>2023 De Minimis Rate</b> The de minimis rate equal to the sum of no new revenue maintenance rate, the rate that will raise \$500,000 and the current debt rate for the taxing unit.	<b>\$0.666852</b>
De Minimis Tax levy	\$840,591
11. Percentage tax increase (decrease)*. Subtract Line 10 from Line 6. Divide results by Line 10. Multiply by 100.  *Amount by which the proposed tax rate exceeds the lower of the election tax rate or the effective tax rate. This figure was previously published in the Notice of Public Hearing on Tax Increase and the Notice of Tax Revenue Increase.	

<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
\$0.240000	\$0.230000	\$0.220000	\$0.240000	\$0.212978	\$0.220000	\$0.219189	\$0.443954	\$0.300000	\$0.210000

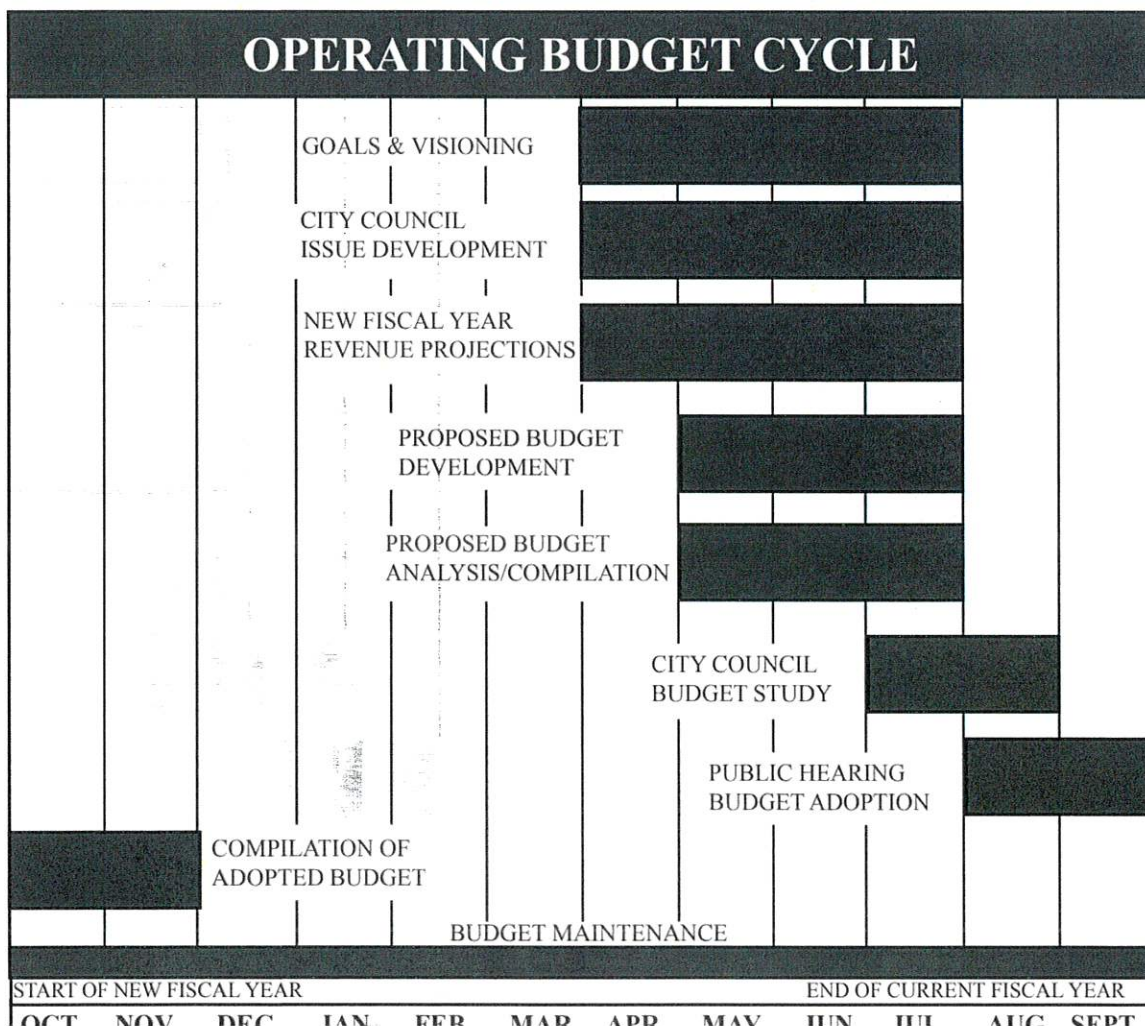
### 10-year Historical Tax Rate Calculation

10-year average: \$0.253612



## INTRODUCTION TO READERS GUIDE 2025-2026

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







## **BUDGET PROCESS for FY 2025-2026**

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

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

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

### **2. Revenue Projection**

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

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

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

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

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

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

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

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



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

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

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

**8. Budget Amendment**

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

**9. Program Goals and Measures**

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



## **BUDGET SUMMARIES of FY 2025-2026**

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

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

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

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

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

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

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

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

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

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

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



## **ORGANIZATION OF THE BUDGET FY 2025-2026**

The detail for each department includes the following information:

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

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

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

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

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

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

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

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







## **SUMMARY OF FINANCIAL FUND ACCOUNTING**

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

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

## **GOVERNMENTAL FUND TYPES**

### **General Fund**

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

### **Special Revenue Funds**

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

### **Capital Projects Funds**

Capital Projects Funds are used to account for the acquisition, construction, or repair of major capital facilities and equipment other than those financed by proprietary funds. These funds include the General Projects Fund, any Infrastructure Improvement Fund, potential Economic Incentives Infrastructure Fund

(Industrial districts), and possible Infrastructure Improvement Fund. Currently, the city has no debt obligation qualified as a capital project.



## **SUMMARY OF FINANCIAL STRUCTURE**

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

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

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

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

### **Special Revenue Funds**

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

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

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





## **ACCOUNTING AND BUDGET BASICS**

### **Basis of Accounting**

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

### **Basis of Budgeting**

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



## **CITY DIRECTIVES**

### **FISCAL YEAR**

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

### **BUDGET PRESENTATIONS**

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

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

### **ANTICIPATED REVENUES**

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

### **PROPOSED EXPENDITURES**

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

## **PUBLIC HEARING**

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

## **BUDGET ADOPTION**

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

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

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

## **CONTINGENT APPROPRIATION**

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

## **BALANCED BUDGET REQUIREMENT**

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). The classification of revenue and expenditure



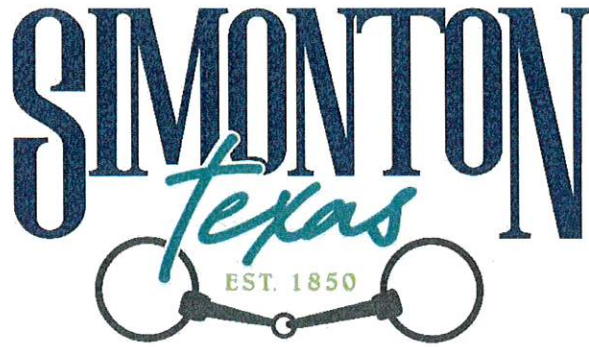
accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Governmental Accounting or some other nationally accepted classification.

### **EMERGENCY APPROPRIATION**

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

### **TAXATION**

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



## VISION ELEMENTS

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

\*In preparing the 2023-2024 budget try to keep all expenditures within a reasonable vision element.\*



## **BUDGET GLOSSARY**

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GOVERNMENTAL FUNDS** – Government funds account for expendable resources based on the purposes for which the resources may or must be used. There are four fund types and there may be numerous individual funds within each fund type. The four government fund types are: General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





## **TAX TERMS**

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

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

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

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



City of Simonton Proposed Budget  
For the Fiscal Year  
October 1, 2025 to September 30, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$29,303 which is 3.76% more dollars than last year. The property tax to be raised from new property added to the tax roll this year is \$1,326.84.

<b>Tax Rate</b>	<b>Proposed FY 2026</b>	<b>Adopted FY 2025</b>
Property Tax Rate	\$0.281130	\$0.210000
No New Revenue Rate	\$0.271675	\$0.309753
No New Revenue M&O Rate	\$0.271675	\$0.299279
Voter Approval Rate	\$0.281130	\$0.309753
Debt Rate	\$0.000000	\$0.000000

The above information is presented on the cover page of the City's FY 2026 Proposed Budget to comply with requirements of Section 102.005 of the Texas Local Government code.

In accordance with Section 104.0045 of the Texas Local Government Code as amended by HB 1495- Itemization of Certain Expenditures Required in Certain Political Subdivision Budget- expense line items for public notices and lobbying efforts are provided below:

	<b>Proposed FY 2026</b>	<b>Adopted FY 2025</b>
Public Notices required by law	\$275	\$1,000
Lobbying Services	\$ 0	\$ 0





		2025-2026		Notes
Account Description		2024-2025 Current	Working Amount	
100-4001	Ad Valorem	\$ 293,728	\$ 354,374	(Using Voter Approval Rate)
100-4002	FBC CAD #8	\$ 30,000	\$ 58,000	
100-4003	Mixed Beverage	\$ 34,000	\$ 34,000	
100-4004	Penalty and Interest	\$ -	\$ -	
100-4010	Sales Tax - City's Portion	\$ 209,677	\$ 199,000	
100-4011	1/4% Sales Tax (Roads)	\$ 52,419	\$ 42,000	
100-4012	Sales Tax- EDC 4B	\$ 104,839	\$ -	Zero per CPA. EDC stands alone
100-4013	Sales Tax- EDC 4A	\$ 52,419	\$ -	Zero per CPA. EDC stands alone
100-4020	Rental Income	\$ -	\$ -	
100-4031	Off Site Beverage Permit	\$ -	\$ -	
100-4032	Building Permits	\$ 12,000	\$ 15,000	
100-4033	Centerpoint Franchise Fees	\$ 32,000	\$ 32,000	
100-4034	Other Franchise	\$ 5,000	\$ 7,000	Texas Pride
100-4220	Municipal Court Fines	\$ -	\$ -	
100-4250	Child Safety Fee from County	\$ 1,100	\$ 1,100	
100-4401	EDC Technology Fund	\$ 28,000	\$ -	
100-4404	EDC Insurance Fees In	\$ 4,000	\$ 700	Board insurance
100-4405	EDC Administrative Fees In	\$ 4,000	\$ 3,600	Contribution for agendas, minutes, finance, etc.
100-4406	EDC Audit Fee In	\$ 7,000	\$ 2,000	Contribution to audit expenses for EDC's
100-4600	Interest - Other	\$ 250	\$ 4,700	
100-4616	Interest - TexPOOL	\$ 200	\$ 8,600	
100-4618	Interest - CDARS	\$ 1,848	\$ 1,800	
100-4619	Interest - New First ICS	\$ 200	\$ 6,500	
100-4650	Other Revenue/General Fund	\$ 341,500	\$ 480,350	FY 2024 Encumbered \$229,586 Road Repair Major. FY 2025 Encumbered \$42,000 Road Repair Major. FY 2024 Encumbered Zoning \$155,000. New income from TexPool for Roads \$53,764. = \$480,350.
100-4740	Grants Revenue	\$ -	\$ 1,559,100	GLO Mit Mod for Road and Drainage
	<b>Total Income</b>	<b>\$ 1,214,180</b>	<b>\$ 2,809,824</b>	
100-00-6000	Fiscal Year Adjustments (2020-202	\$ -	\$ -	
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	
100-10-5001	Liability Insurance	\$ 8,000	\$ 8,000	
100-10-5002	Health Insurance	\$ 9,000	\$ 17,600	
100-10-5023	FBC Sheriff's Office	\$ -	\$ 300	

		2025-2026			
		Working			
Account Description	2024-2025 Current	Amount	Notes		
100-10-5030 Technology	\$ 9,000	\$ 36,000	Everbridge \$3,675.00 Archive Social \$8,188.00 E-code \$1,295.00 ATT First Net \$2,339.28 T-mobile \$736.08 Fundview \$7,400.00 Web Domain \$288.00 Impress \$11,613.00= \$35,534.36		
100-10-5033 Bank Charges	\$ -	\$ 75			
100-10-5035 Office Supply & postage	\$ 5,000	\$ 3,000			
100-10-5036 Copy and Printing	\$ 5,000	\$ 5,000			
100-10-5038 Mileage Reimbursement	\$ 2,500	\$ 1,000			
100-10-5041 Community Outreach	\$ 15,000	\$ 5,000			
100-10-5200 Payroll	\$ 120,000	\$ 216,000			
100-10-5205 Payroll Tax Expenses	\$ 12,000	\$ 48,000			
100-10-5210 Retirement TMRS	\$ 18,636	\$ 29,540			
100-10-5215 Human Resources Costs	\$ 500	\$ 500			
100-10-5250 FBC Appraisal Dist.	\$ 1,400	\$ 3,000			
100-10-5251 FBC Tax Office	\$ 530	\$ 580			
100-10-5252 Accounting and Audit Fees	\$ 59,000	\$ 35,000	Peacock CPA Accounting + Audit		
100-10-5253 Legal Notices	\$ 2,000	\$ 1,000			
100-10-5256 Attorney Fees	\$ 75,000	\$ 55,000			
100-10-5258 Consulting	\$ 40,000	\$ 32,000			
100-10-5259 TMRS Fees	\$ -	\$ -			
100-10-5260 Professional Memberships	\$ 2,500	\$ 1,200			
100-10-5261 Apparel & Promotion	\$ -	\$ 750			
100-10-5262 Travel & Training	\$ 6,500	\$ 6,000			
100-10-5263 Subscriptions	\$ 5,000	\$ 1,800			
100-10-5264 Contracts	\$ -	\$ -			
100-10-5270 Notices of Public Hearings	\$ 1,000	\$ 275			
100-10-5285 Election Costs	\$ 7,200	\$ 8,000			
100-10-5354 Notary Fees	\$ -	\$ -			
100-10-5500 Miscellaneous	\$ 2,500	\$ 2,500			
100-10-5540 Transfer to EDC 4A	\$ 52,419	\$ -	Zero per CPA. EDC stands alone		
100-10-5541 Transfer to EDC 4B	\$ 104,839	\$ -	Zero per CPA. EDC stands alone		
100-10-5550 Debt Issue Costs	\$ -	\$ -			
100-10-5551 Interest Expense	\$ -	\$ -			
100-10-5552 Debt Principal	\$ -	\$ -			
100-10-6010 Late Fees and Penalties	\$ -	\$ -			
<b>Total</b>	<b>\$ 564,524</b>	<b>\$ 517,120</b>			
100-20-5022 Incidence Response	\$ 30,000	\$ 35,000	High Water Deployment		
100-20-5023 FBC Sheriff's Office	\$ 300	\$ 300			
100-20-5030 Technology	\$ -	\$ -			
100-20-5036 Copy and Printing	\$ -	\$ -			
100-20-5262 Travel & Training	\$ -	\$ -			



		2025-2026		Notes
Account Description	2024-2025 Current	Working Amount		
100-20-5264	Contracts	\$ -	\$ -	
100-20-5275	Capital Improvement	\$ 4,000	\$ 4,000	
100-20-5313	Maintenance & Operations	\$ 4,000	\$ 4,000	
100-20-5320	Equipment	\$ 2,500	\$ 2,500	
100-20-5500	Miscellaneous	\$ -	\$ -	
	<b>Total</b>	<b>\$ 40,800</b>	<b>\$ 45,800</b>	
100-30-5015	Child Safety Fee	\$ 1,100	\$ 1,100	
100-30-5018	Fire Protection / Training	\$ -	\$ -	
100-30-5020	Emergency Management - Other	\$ -	\$ 250	
100-30-5030	Technology	\$ 7,000	\$ 14,000	Flock Safety
100-30-5275	Capital Improvement	\$ -	\$ -	
100-30-5320	Equipment	\$ -	\$ -	
100-30-5500	Miscellaneous	\$ -	\$ -	
	<b>Total</b>	<b>\$ 8,100</b>	<b>\$ 15,350</b>	
100-40-5030	Technology	\$ -	\$ 5,500	
100-40-5275	Capital Improvement	\$ -	\$ -	
100-40-5301	Internet	\$ 7,800	\$ 11,520	City Hall Fiber
100-40-5302	City Hall Electricity	\$ 4,458	\$ 4,458	
100-40-5303	Street Lights	\$ 6,064	\$ 5,560	
100-40-5304	Telephone	\$ 3,200	\$ -	
100-40-5305	Other Utility Services	\$ -	\$ 550	
100-40-5309	City Hall Pest Control	\$ 660	\$ 600	
100-40-5310	Janitorial Services	\$ 7,280	\$ 7,280	
100-40-5311	Maint & Repair	\$ 3,000	\$ 5,000	
100-40-5314	Maint&Repair-Generator	\$ 1,600	\$ 1,600	
100-40-5315	Maint&Repair-Flood Pump	\$ 3,000	\$ 3,000	
100-40-5318	Equipment Replacement	\$ 6,383	\$ 8,500	
100-40-5319	Building Improvements	\$ 21,000	\$ 21,000	\$10,500 encumbered from FY 2025 for Chamber IT. Add \$10,500 for FY 2026 Chamber and Security camera upgrade.
100-40-5320	Equipment	\$ -	\$ -	
100-40-5500	Miscellaneous	\$ -	\$ -	
100-40-6090	Depreciation Expense	\$ -	\$ -	
	<b>Total</b>	<b>\$ 64,445</b>	<b>\$ 74,568</b>	
100-50-5029	Permit Fees	\$ -	\$ -	
100-50-5030	Technology	\$ -	\$ -	
100-50-5271	Engineering Fees	\$ 15,000	\$ 17,000	Permits, general engineering
100-50-5272	L & P - Residential	\$ 3,500	\$ 8,000	Permit review and inspection
100-50-5273	L & P - Commercial	\$ 5,500	\$ 3,000	Permit review and inspection

		2025-2026			
		Working			
Account Description	2024-2025 Current	Amount	Notes		
100-50-5274 Planning and Zoning	\$ 155,000	\$ 155,000	Using Encumbered funds from FY 2024		
100-50-5354 Notary Fees	\$ -	\$ -			
100-50-5400 Road Repair-Minor	\$ 5,000	\$ 25,000	Pot hole patching, other minor		
100-50-5401 Road Repair-Major	\$ 229,586	\$ 1,283,913	GLO Mit Mod Grant Street Repair \$916,562.50. Encumbered from FY 2024 \$229,586. Encumber from FY 2025 earned \$42,000. New transfer from TexPool \$53,764. Estimate FY 2026 income \$42,000= \$1,283,912.50		
100-50-5405 Drainage	\$ 5,000	\$ 642,538	GLO Mit Mod drainage project (grant).		
100-50-5406 Public Mowing	\$ 2,500	\$ -			
100-50-5500 Miscellaneous	\$ -	\$ 22,536	Road maintenance tree trimming of overhanging limbs in VL sections 2 and 3, \$16,625. Ash/ Nails/ Sanders \$5911		
<b>Total</b>	<b>\$ 421,086</b>	<b>\$ 2,156,986</b>			
100-70-5280 Municipal Court Costs	\$ -	\$ -	None anticipated		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Total Expenses</b>	<b>\$ 1,098,955</b>	<b>\$ 2,809,824</b>			
<b>Income vs. Expense/ Balance</b>		<b>\$ -</b>			

Account #	Account Description	2024-2025 Current	2025-2026		Notes
			Working	Amount	
200-4013	Sales Tax- EDC 4A	\$ 52,419	\$	52,400	
200-4600	Interest - Other	\$ -	\$	-	
200-4618	Interest - CDARS	\$ -	\$	-	
200-4619	Interest EDC 4A ICS	\$ -	\$	2,600	
200-4710	Transfer from Reserves	\$ 77,000	\$	-	2024 was City Hall project. Not repeating.
200-4713	Transfer In	\$ -	\$	-	
	<b>Total Income</b>	<b>\$ 129,419</b>	<b>\$</b>	<b>55,000</b>	
200-00-6000	Fiscal Year Adjustments (2020-	\$ -	\$	-	
	<b>Total</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	
200-10-5001	Insurance	\$ 350	\$	350	Board Members
200-10-5010	Dues & fees	\$ 100	\$	100	
200-10-5030	Technology	\$ -	\$	-	
200-10-5035	Supplies	\$ 1,450	\$	1,450	
200-10-5040	Publications	\$ 50	\$	50	
200-10-5240	Administrative Service - City	\$ 1,100	\$	1,100	Agendas, minutes, finance,
200-10-5252	Accounting and Audit Fees	\$ 1,000	\$	1,000	
200-10-5254	Director / meeting expenses	\$ 250	\$	250	
200-10-5260	Memberships	\$ 500	\$	500	
200-10-5270	Public Notices	\$ 100	\$	100	
200-10-5320	Equipment	\$ 100	\$	3,040	Audio Visual in Chambers
200-10-5520	Professional Services - Economic Development	\$ 5,725	\$	18,000	Consulting, Management, Development Project
200-10-5521	Professional Services - Other	\$ 7,544	\$	2,500	Board Training
200-10-5530	Contingency	\$ 77,000	\$	-	FY 2025 \$77k City Hall Improvement
	<b>Total</b>	<b>\$ 95,269</b>	<b>\$</b>	<b>28,440</b>	
200-50-5406	Public Mowing	\$ -	\$	-	
	<b>Total</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	
200-81-5031	Website	\$ 1,500	\$	1,500	
200-81-5032	Advertising and Marketing	\$ 4,790	\$	3,000	Media
200-81-5530	Contingency	\$ 7,800	\$	2,000	
	<b>Total</b>	<b>\$ 14,090</b>	<b>\$</b>	<b>6,500</b>	
200-82-5041	Community Outreach	\$ 860	\$	860	
200-82-5275	City Facility Projects	\$ 3,000	\$	3,000	
200-82-5311	Lighting, Landscaping, signage, painting, repairs, parks, mowing	\$ 7,000	\$	7,000	City Hall mowing, Christmas Lights, New signage
200-82-5530	Contingency	\$ 200	\$	200	
	<b>Total</b>	<b>\$ 11,060</b>	<b>\$</b>	<b>11,060</b>	
200-83-5032	Marketing	\$ 2,000	\$	2,000	
200-83-5042	New events support	\$ 4,000	\$	4,000	
200-83-5530	Contingency	\$ 200	\$	200	

Account #	Account Description	2024-2025 Current	2025-2026		Notes
				Working Amount	
	Total	\$ 6,200	\$	6,200	
200-84-5265	Incentives	\$ 1,000	\$	1,000	
200-84-5276	Infrastructure	\$ 1,500	\$	1,500	
200-84-5530	Contingency	\$ 300	\$	300	
	Total	\$ 2,800	\$	2,800	
	Total Expenses	\$ 129,419	\$	55,000	
	Income vs. Expense/ Balance		\$		



Account #	Account Description	2024-2025 Current	2025-2026 Working Amount	Notes
300-4012	Sales Tax- EDC 4B	\$ 104,839	\$ 99,000	
300-4618	Interest - CDARS	\$ -	\$ -	
300-4619	Interest EDC 4B ICS	\$ -	\$ 3,000	
300-4620	Bank Interest	\$ -	\$ -	
300-4710	Transfer from Reserves	\$ -	\$ -	
300-4713	Transfer In	\$ -	\$ -	
	<b>Total</b>	<b>\$ 104,839</b>	<b>\$ 102,000</b>	
300-00-6000	Fiscal Year Adjustments (2024-2025)	\$ -	\$ -	
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	
300-10-5001	Insurance	\$ 350	\$ 350	Board Insurance
300-10-5010	Dues & fees	\$ 200	\$ 200	
300-10-5035	Supplies	\$ 100	\$ 100	
300-10-5040	Publications	\$ 50	\$ 50	
300-10-5240	Administrative Service	\$ 2,500	\$ 2,500	
300-10-5252	Accounting and Audit Fees	\$ 1,000	\$ 1,000	
300-10-5254	Director / meeting expenses	\$ 250	\$ 250	
300-10-5270	Public Notices	\$ 100	\$ 100	
300-10-5320	Equipment	\$ 340	\$ 7,801	Audio Visual for chambers
300-10-5520	Professional Services - Economic Development	\$ 4,500	\$ 30,000	EDC Consulting, EDC Management, EDC projects, Zoning support
300-10-5521	Professional Services - Other	\$ 500	\$ 500	
300-10-5530	Contingency	\$ 100	\$ 100	
300-10-5541	Transfer to EDC 4B	\$ -	\$ -	
	<b>Total</b>	<b>\$ 9,990</b>	<b>\$ 42,951</b>	
300-50-5406	Public Mowing	\$ -	\$ -	
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	
300-81-5031	Website enhancements	\$ 5,000	\$ -	
300-81-5032	Advertising	\$ 5,300	\$ -	
300-81-5040	Brochures, publications	\$ 500	\$ 500	
300-81-5530	Contingency	\$ 11,189	\$ 8,189	
	<b>Total</b>	<b>\$ 21,989</b>	<b>\$ 8,689</b>	
300-82-5041	Community Outreach	\$ 860	\$ 860	
300-82-5275	City Facility Projects	\$ 1,000	\$ 1,000	
300-82-5311	Lighting, Landscaping, Signage, Mowing,	\$ 35,000	\$ 30,000	Right of Way Mowing
300-82-5530	Contingency	\$ 100	\$ 100	
	<b>Total</b>	<b>\$ 36,960</b>	<b>\$ 31,960</b>	

Account #	Account Description	2024-2025 Current	2025-2026 Working Amount	Notes
300-83-5032	Advertising and Marketing	\$ 5,000	\$ 2,500	Media
300-83-5042	New events support	\$ 1,000	\$ 1,000	
300-83-5530	Contingency	\$ 200	\$ 200	
	<b>Total</b>	<b>\$ 6,200</b>	<b>\$ 3,700</b>	
300-84-5040	Local Business Brochure	\$ -	\$ -	
300-84-5265	Incentives	\$ 1,000	\$ 1,000	
300-84-5276	Infrastructure	\$ 2,000	\$ 2,000	
300-84-5522	Business Recruitment	\$ 1,500	\$ 1,500	
300-84-5525	Business Assistance Grant	\$ 25,000	\$ 10,000	
300-84-5530	Contingency	\$ 200	\$ 200	
	<b>Total</b>	<b>\$ 29,700</b>	<b>\$ 14,700</b>	
	<b>Total Expenses</b>	<b>\$ 104,839</b>	<b>\$ 102,000</b>	
	<b>Income vs. Expense/ Balance</b>		<b>\$ -</b>	

Account #	Account Description	2024-2025		2025-2026		Notes
		Current		Working Amount		
400-4300	Grants	\$	-	\$	1,559,100	Combined GLO Mit Mod for Road and Drainage.
400-4614	Interest - New First Grants	\$	-	\$	-	Funds will not accrue interest
	Total	\$	-	\$	1,559,100	

Account #	Account Description	2024-2025 Current	2025-2026 Working Amount	Notes
500-4300	Grants	\$ -	\$ -	
500-4402	Dues In	\$ -	\$ -	
500-4600	Interest - Other	\$ -	\$ -	
500-4618	Interest - CDARS	\$ -	\$ -	
500-4650	Other Revenue/General Fund	\$ -	\$ -	
500-4700	Miscellaneous Income	\$ -	\$ -	
500-4710	Transfer from Reserves	\$ -	\$ -	
500-4711	Sponsorship	\$ -	\$ 2,500	
500-4712	Events	\$ -	\$ 3,250	
500-4713	Transfer In	\$ -	\$ -	
	<b>Total Income</b>	<b>\$ -</b>	<b>\$ 5,750</b>	
500-XX-5260	Professional Memberships	\$ -	\$ -	
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	
500-00-6000	Fiscal Year Adjustments (2024-2025)	\$ -	\$ -	
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	
500-60-5035	Office Supply & postage	\$ -	\$ 250	
500-60-5036	Copy and Printing	\$ -	\$ 2,250	
500-60-5041	Community Outreach	\$ -	\$ -	
500-60-5260	Professional Memberships	\$ -	\$ -	
500-60-5261	Apparel & Promotion	\$ -	\$ 1,250	
500-60-5262	Travel & Training	\$ -	\$ -	
500-60-5350	Beautification	\$ -	\$ 2,000	
500-60-5500	Miscellaneous	\$ -	\$ -	
	<b>Total</b>	<b>\$ -</b>	<b>\$ 5,750</b>	
	<b>Total Expenses Keep Simonton Beautiful</b>		<b>\$ 5,750</b>	
	<b>-Income vs. Expense/ Balance</b>		<b>\$ -</b>	





## COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

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

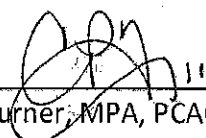
(281) 341-3710  
Fax (832) 471-1830  
[www.fbctx.gov](http://www.fbctx.gov)

### SUBMISSION OF 2025 TAX YEAR APPRAISAL ROLL AND NEW PROPERTY VALUE

I, Carmen P. Turner, Tax Assessor Collector for City of Simonton submit the following information from the 2025 Certified Appraisal Roll for your review:

- Taxable Value of New Property is \$471,876
- Appraised Value of All Property is \$184,148,034
- Taxable Value of All Property is \$125,740,045

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

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

8/4/25  
\_\_\_\_\_  
Date



## Office of the Chief Appraiser

Fort Bend Central Appraisal District  
2801 B.F. Terry Blvd.  
Rosenberg, TX 77471-5600  
281.344.8623

### Appraisal Review Board Fort Bend County, Texas

#### Order Approving Appraisal Records

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

It is therefore ordered that the appraisal records, as changed, are approved and constitute the appraisal roll for the Fort Bend Central Appraisal District for the tax year 2025.

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

Total Value for C18 City of Simonton

Total Market Value	\$184,148,034
Total Assessed Value	\$146,196,972
Total Net Taxable Value	\$125,740,045
Freeze Adjusted Taxable	N/A

Signed this 11th day of July, 2025

Cheryl Harper  
Appraisal Review Board Chairman  
Fort Bend County, Texas



## Office of the Chief Appraiser

Fort Bend Central Appraisal District  
2801 B.F. Terry Blvd.  
Rosenberg, TX 77471-5600  
281.344.8623

Fort Bend County, Texas

### Certification Statement:

In accordance with and pursuant to Tax Code Section 26.01, on this 17 day of July, I, Jordan T. Wise, Chief Appraiser for the Fort Bend Central Appraisal District, do hereby certify to the tax assessor for City of Simonton the appraisal roll and other required information for City of Simonton.

The value of all property in, C18 - City of Simonton as shown by the certified appraisal roll for 2025, after being submitted to and approved by the appraisal review board is:

Total Market Value	\$184,148,034
--------------------	---------------

Total Assessed Value	\$146,196,972
----------------------	---------------

Witness my hand, July 17, 2025

Jordan T. Wise

Jordan T. Wise

Chief Appraiser



## Office of the Chief Appraiser

Fort Bend Central Appraisal District  
2801 B.F. Terry Blvd.  
Rosenberg, TX 77471-5600  
281.344.8623

Fort Bend County, Texas

### CERTIFICATION OF 2025 APPRAISAL ROLL

FOR: C18 - City of Simonton

In accordance with and pursuant to Tax Code Section 26.01, on this 17 day of July, I, Jordan T. Wise, Chief Appraiser for the Fort Bend Central Appraisal District, do hereby certify to the tax assessor for City of Simonton the appraisal roll, and other required information for City of Simonton.

#### 2025 Appraisal Roll:

Total Market Value	\$184,148,034
Total Assessed Value	\$146,196,972
Total Taxable Value	\$125,740,045
Freeze Adjusted Taxable	N/A
Number of Certified Accounts	684

Jordan T. Wise

July 17, 2025

Jordan T. Wise

Date

Chief Appraiser



## Office of the Chief Appraiser

Fort Bend Central Appraisal District  
2801 B.F. Terry Blvd  
Rosenberg, TX 77471-5600  
281.344.8623

Fort Bend County, Texas

### Chief Appraiser's Reasonable Estimate of Value for Property Under Review as of 2025 Appraisal Roll Certification

On July 11, 2025, the Appraisal Review Board of Fort Bend County, Texas, met to approve the appraisal records for tax year 2025. At the time of certification 98.40% of the roll value was approved leaving 1.60% of the value still under review. Under Section 26.01 of the Texas Property Tax Code, the chief appraiser must give a reasonable estimate of value for the properties still under review.

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

Market Value \$184,148,034

Taxable Value \$125,740,045

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

Number of Under Review Accounts	34	Estimated Value Adjusted for ARB Action	
Market value is	\$2,038,748	<u>Market Value</u>	\$1,794,098
Taxable Value is	\$892,470	<u>Taxable Value</u>	\$785,374
Freeze Adjusted Taxable Value	<u>N/A</u>	<u>Freeze Adjusted</u>	<u>N/A</u>

I, the undersigned, the duly selected chief appraiser of Fort Bend Central Appraisal District, do hereby certify this to be a reasonable estimate of value of the property still under protest for 2025.

Witness my hand, July 17, 2025.

*Jordan T. Wise*

Jordan T. Wise

Chief Appraiser



# Effective Tax Rate Report

Tax Year: 2025

Taxing Unit: C18 - City of Simonton

## NEW EXEMPTIONS:

	COUNT	2024 ABSOLUTE EX VALUES	2025 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	0	\$0	
NEW HS EXEMPTIONS	4		\$403,428
NEW PRO EXEMPTIONS	0		\$0
NEW OA EXEMPTIONS	0		\$0
NEW DP EXEMPTIONS	0		\$0
NEW DV1 EXEMPTIONS	0		\$0
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	0		\$0
NEW DV4 EXEMPTIONS	0		\$0
NEW DVX EXEMPTIONS	0		\$0
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$0
PARTIAL EX TOTAL	(+)	\$403,428
2024 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2025	(=)	\$403,428

## NEW ANNEXED PROPERTY:

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

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

## NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	0
2024 MARKET	\$0
2025 USE	(-) \$0
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$0 (\$0 Taxable)

## NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE <sup>1</sup>	NEW CURRENT TAXABLE <sup>2</sup>
NEW IMPROVEMENTS	5	\$815,941	\$381,754
RESIDENTIAL	5	\$815,941	\$381,754
COMMERCIAL	0	\$0	\$0

OTHER	0	\$0	\$0
NEW ADDITIONS	18	\$7,708,788	\$66,353
RESIDENTIAL	18	\$7,708,788	\$66,353
COMMERCIAL	0	\$0	\$0
OTHER	0	\$0	\$0
PERCENT COMPLETION CHANGED:	1	\$194,453	\$23,769
TOTAL NEW PERSONAL VALUE	0	\$0	\$0
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$8,719,182	\$471,876
NEW IMPROVEMENT CURRENT MARKET		\$381,754	

2024 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$138,561,612
2024 OA DP FROZEN TAXABLE	\$0
2024 TAX RATE	0.2100
2024 OA DP TAX CEILING	\$0

2025 CERTIFIED TAXABLE	\$125,740,045
2025 TAXABLE UNDER PROTEST	\$892,470
2025 OA FROZEN TAXABLE	\$0
2025 DP FROZEN TAXABLE	\$0
2025 TRANSFERRED OA FROZEN TAXABLE	\$0
2025 TRANSFERRED DP FROZEN TAXABLE	\$0
2025 OA FROZEN TAXABLE UNDER PROTEST	\$0
2025 DP FROZEN TAXABLE UNDER PROTEST	\$0
2025 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	\$0
2025 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	\$0
2025 APPRAISED VALUE *	\$147,391,582
2025 OA DP TAX CEILING :	\$0

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

2024 total taxable value:	1. \$138,561,612
2024 tax ceilings.	2. \$0
2024 total adopted tax rate.	4. 0.210000
a. 2024 M&O tax rate.	a. 0.210000
b. 2024 I&S tax rate.	+b. 0.000000
2024 taxable value of property in territory deannexed after Jan. 1, 2024.	7. \$0
2024 taxable value lost because property first qualified for an exemption in 2025.	8. \$403,428
a. Absolute exemptions.	a. \$0
b. Partial exemptions.	+b. \$403,428
2024 taxable value lost because property first qualified for agricultural appraisal (1 - d or 1 - d - 1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2025.	9. \$0
a. 2024 market value.	a. \$0
b. 2025 productivity or special appraisal value.	-b. \$0
2025 certified taxable.	\$125,740,045
2025 tax ceilings.	18. \$0
Total 2025 taxable value of properties in territory annexed after Jan.1, 2024.	20. \$0
Total 2025 taxable value of new improvements and new personal property	21. \$471,876

\* 2024 Values as of Supplement 12.

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2025 As of: Certification

C18 - City of Simonton (ARB Approved Totals)

Number of Properties: 684

## Land Totals

Land - Homesite	(+)	\$37,858,311		
Land - Non Homesite	(+)	\$22,732,545		
Land - Ag Market	(+)	\$15,483,051		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$76,073,907	(+)	\$76,073,907

## Improvement Totals

Improvements - Homesite	(+)	\$75,427,971		
Improvements - Non Homesite	(+)	\$22,626,325		
Total Improvements	(=)	\$98,054,296	(+)	\$98,054,296

## Other Totals

Personal Property (32)		\$10,019,831	(+)	\$10,019,831
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$184,148,034
Total Homestead Cap Adjustment (91)			(-)	\$5,737,371
Total Circuit Breaker Limit Cap Adjustment (62)			(-)	\$2,077,276
Total Exempt Property (90)			(-)	\$14,732,604

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$15,483,051		
Ag Use (34)	(-)	\$79,240		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$15,403,811	(-)	\$15,403,811
Total Assessed			(=)	\$146,196,972

## Exemptions

(HS Assd 79,571,263 )

(HS) Homestead Local (206)	(+)	\$15,057,129		
(HS) Homestead State (206)	(+)	\$0		
(O65) Over 65 Local (72)	(+)	\$1,053,117		
(O65) Over 65 State (72)	(+)	\$0		
(DP) Disabled Persons Local (1)	(+)	\$15,000		
(DP) Disabled Persons State (1)	(+)	\$0		
(DV) Disabled Vet (5)	(+)	\$45,667		
(DVX) Disabled Vet 100% (7)	(+)	\$3,746,928		
(DVXSS) DV 100% Surviving Spouse (1)	(+)	\$529,445		
(HB366) House Bill 366 (11)	(+)	\$9,641		
Total Exemptions	(=)	\$20,456,927	(-)	\$20,456,927
Net Taxable (Before Freeze)			(=)	\$125,740,045

# Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2025 As of: Certification

C18 - City of Simonton (Under ARB Review Totals)

Number of Properties: 34

## Land Totals

Land - Homesite	(+)	\$223,536		
Land - Non Homesite	(+)	\$848,358		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$1,071,894	(+)	\$1,071,894

## Improvement Totals

Improvements - Homesite	(+)	\$558,026		
Improvements - Non Homesite	(+)	\$0		
Total Improvements	(=)	\$558,026	(+)	\$558,026

## Other Totals

Personal Property (24)		\$241,212	(+)	\$241,212
Minerals (0)		\$0	(+)	\$0
Autos (6)		\$167,616	(+)	\$167,616
Total Market Value			(=)	\$2,038,748
Total Homestead Cap Adjustment (0)			(-)	\$0
Total Circuit Breaker Limit Cap Adjustment (1)			(-)	\$844,138
Total Exempt Property (0)			(-)	\$0

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$0	(-)	\$0
Total Assessed			(=)	\$1,194,610

## Exemptions

(HS Assd 781,562 )

(HS) Homestead Local (2)	(+)	\$156,312		
(HS) Homestead State (2)	(+)	\$0		
(O65) Over 65 Local (1)	(+)	\$15,000		
(O65) Over 65 State (1)	(+)	\$0		
(DV) Disabled Vet (1)	(+)	\$12,000		
(HB366) House Bill 366 (15)	(+)	\$12,624		
(AUTO) Lease Vehicles Ex (2)	(+)	\$106,204		
Total Exemptions	(=)	\$302,140	(-)	\$302,140
Net Taxable (Before Freeze)			(=)	\$892,470





## FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd., Rosenberg, Texas 77471-5800

Phone (281) 344-8623

[www.fbcad.org](http://www.fbcad.org)

# 2024-2025 Homestead Averages - Certification

## Fort Bend County

Jurisdiction Code	C18	Description	City of Simonton
	2024	2025	
Instances:	201	208	
Sum Of Market:	\$89,001,654	\$89,041,103	
Average Market:	\$442,794	\$428,082	
Sum Of Assessed	\$73,569,038	\$80,352,825	
Average Assessed:	\$366,015	\$386,312	

**Roll Correction Penalty Report**  
C18 - City of Simonton

*No Roll Corrections found for this taxing unit.*

# Appeal Litigation Report - 2024

C18 - City of Simonton

30 Accounts

Appeal Status:	Active Litigation	30 Accounts	
Owner Name	QuickRef ID	Property ID	Cause #
1423 Kipling LLC	R54086	1865-01-005-0030-901	24-DCV-318757
CBDS Investments INC	R185532	0092-00-069-0021-901	24-DCV-319558
CBDS Investments INC	R40141	0092-00-000-0890-901	24-DCV-319558
CBDS Investments INC	R40157	0092-00-069-0012-901	24-DCV-319558
CBDS Investments INC	R39996	0092-00-000-0090-901	24-DCV-319558
CBDS Investments INC	R39997	0092-00-000-0091-901	24-DCV-319558
CBDS Investments INC	R40002	0092-00-000-0130-901	24-DCV-319558
CBDS Investments INC	R40012	0092-00-000-0190-901	24-DCV-319558
CBDS Investments INC	R40025	0092-00-000-0280-901	24-DCV-319558
CBDS Investments INC	R40030	0092-00-000-0310-901	24-DCV-319558
CBDS Investments INC	R40031	0092-00-000-0320-901	24-DCV-319558
CBDS Investments INC	R40081	0092-00-000-0580-901	24-DCV-319558
CBDS Investments INC	R40099	0092-00-000-0680-901	24-DCV-319558
CBDS Investments INC	R40100	0092-00-000-0700-901	24-DCV-319558
CBDS Investments INC	R40124	0092-00-000-0780-901	24-DCV-319558
CBDS Investments INC	R40127	0092-00-000-0790-901	24-DCV-319558
Flower Path Investments LP	R54085	1865-01-005-0020-901	24-DCV-318757
MSC Earthwork LLC	P353859	9960-13-218-0080-901	25-DCV-330528
Twinwood (U.S.) Inc	R38526	0079-00-098-0071-901	24-DCV-319558
Twinwood (U.S.) Inc	R363805	0079-00-098-0082-901	24-DCV-319558
Twinwood (U.S.) Inc	R363812	0079-00-098-0032-901	24-DCV-319558
Twinwood (U.S.) Inc	R134446	0092-00-000-0495-901	24-DCV-319558
Twinwood (U.S.) Inc	R38267	0079-00-000-0200-901	24-DCV-319558
Twinwood (U.S.) Inc	R38273	0079-00-000-0220-901	24-DCV-319558
Twinwood (U.S.) Inc	R40066	0092-00-000-0494-901	24-DCV-319558
Twinwood (U.S.) Inc	R40090	0092-00-000-0640-901	24-DCV-319558
Twinwood (U.S.) Inc	R40092	0092-00-000-0642-901	24-DCV-319558
Twinwood (U.S.) Inc	R323482	0079-00-000-0615-901	24-DCV-319558
Twinwood US Inc	R38205	0078-00-000-0620-901	24-DCV-319558
Twinwood US Inc	R349380	1865-03-048-0151-901	24-DCV-319558
Active Litigation Totals:			

Certified Value	Final Value
300	300
123,792	123,792
815,568	815,568
297,884	297,884
133,680	133,680
71,740	71,740
108,480	108,480
187,529	187,529
209,967	209,967
6,654	6,654
153,373	153,373
221,508	221,508
111,210	111,210
110,375	110,375
199,840	199,840
111,684	111,684
300	300
16,948,974	16,948,974
69,383	69,383
216,785	216,785
231,930	231,930
516,348	516,348
816,724	816,724
338,790	338,790
840,060	840,060
246,070	246,070
1,643,073	1,643,073
2,012,643	2,012,643
208,052	208,052
54,224	54,224
27,006,940	27,006,940

**Appeal Status:**

Litigation Resolved

***No Litigation Resolved Appeals found for this taxing unit***

**City of Simonton Totals:**

---

27,006,940