

AGENDA
CITY OF CELESTE

BUDGET WORKSHOP SESSION
WEDNESDAY, AUGUST 13, 2024
6:00PM, CELESTE CITY HALL

NOTICE TO THE PUBLIC IS HEREBY GIVEN in accordance with the Texas Government Code, the City of Celeste will conduct a special "budget workshop" session at the Celeste City Hall at 6:00 p.m. Members of the Council will participate; it is the intent of the Council for Quorum to be always present at the meeting location.

Notice: This meeting is open to the public; however, **No Public Comment Period** will be offered as this meeting is for educational purposes and no deliberation or consideration of the item will occur. Tex. Gov. Code § 551.007(b)

1. Call to Order & Establish Quorum

2. Workshop: Fiscal Year 2025 General Fund and Water/Sewer Budgets.

3. Adjournment

Executive Sessions Authorized: This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of TEX. GOV'T CODE CHAPTER 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy TEX. GOV'T CODE 551.144(c) and the meeting is conducted by all participants in reliance on this opinion. The Council may vote and/or act upon each of the items set out in this agenda. In addition, the city Council for the City of Celeste has the right to adjourn into executive session at any time during the course of this meeting to discuss any matter authorized by Texas Government Code Sections 551.071 (Consultation with Attorney); 551.072 (Deliberations related to Real Property); 551.073 (Deliberations related to prospective gifts or donations); Section 551.074 (Personnel Matter); 551.076 (Deliberations regarding the deployment of security devices or the implementation of security policy); and 551.087 (Deliberations regarding Economic Development negotiations).

CERTIFICATE:

I hereby certify that the above Notice of Meeting was posted on the City Hall bulletin board on the (9th of August 2024) at a place convenient and readily accessible to the general public at all times, and to the city's website, <https://www.cityofceleste.org> in compliance with Chapter 551, Texas Government Code.

Shaunna Cole
Shaunna Cole (Aug 7, 2024 15:23 CDT)

Shaunna Cole, Mayor






AGENDA BUDGET WORKSHOP AUGUST 2024

Final Audit Report

2024-08-07

Created:	2024-08-07
By:	Cherie Hubbard (citysecretary@cityofceleste.org)
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"AGENDA BUDGET WORKSHOP AUGUST 2024" History

-  Document created by Cherie Hubbard (citysecretary@cityofceleste.org)
2024-08-07 - 7:20:47 PM GMT
-  Document emailed to Shaunna Cole (julycoleworker@gmail.com) for signature
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-  Email viewed by Shaunna Cole (julycoleworker@gmail.com)
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-  Document e-signed by Shaunna Cole (julycoleworker@gmail.com)
Signature Date: 2024-08-07 - 8:22:23 PM GMT - Time Source: server
-  Agreement completed.
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Full General Fund - Acc1925Cpy.QBW
Profit & Loss Budget vs. Actual
January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
Income				
CITY MARSHALL	889.00	1,000.00	-111.00	88.9%
COURT REVENUES				
TECH FEE	824.00			
COURT REVENUES - Other	44,482.62	80,000.00	-35,517.38	55.6%
Total COURT REVENUES	45,306.62	80,000.00	-34,693.38	56.6%
ECONOMIC DEVELOPEMENT	-92.50			
FRANCHISE TAXES				
ATMOS	6,510.24			
Granite	10.50			
Peoples	63.00			
PHONE-Verizon Frontier	169.72			
RIGHT OF WAY	17.50			
Sanitation Solutions	5,822.25			
TNP	10,249.32			
TOWER RENT Skybeam-Rhyiro	1,500.00			
FRANCHISE TAXES - Other	0.00	40,000.00	-40,000.00	0.0%
Total FRANCHISE TAXES	24,342.53	40,000.00	-15,657.47	60.86%
GARBAGE COLLECTION	75,121.41	145,000.00	-69,878.59	51.81%
MISC. INCOME				
Contractors who register	30.00			
Development Application Retaine	114.50			
motorvehiclerevenue	448.64			
Notary	142.00			
PERMITS AND INSPECTIONS	9,277.31	30,000.00	-20,722.69	30.92%
REIMBURSEMENT	13,714.10			
SALE OF MISC	7,845.87			
STATE REVENUES				
POLICE EDUCATION	1,434.38			
STATE REVENUES - Other	78.14			
Total STATE REVENUES	1,512.52			
MISC. INCOME - Other	14.00	10,000.00	-9,986.00	0.14%
Total MISC. INCOME	32,898.94	40,000.00	-7,101.06	82.25%
OFFICE RENT	3,500.00	6,000.00	-2,500.00	58.33%
PROP. TAXES M&O	93,496.03	181,000.00	-87,503.97	51.65%
SALES TAX REV.				
STREET MAINTENANCE	12,889.53			
SALES TAX REV. - Other	55,768.96	80,000.00	-24,231.04	69.71%
Total Sales Tax Rev.	68,658.49	80,000.00	-11,341.51	85.82%
Total Income	344,120.52	573,000.00	-228,879.48	60.06%
Gross Profit	344,120.52	573,000.00	-228,879.48	60.06%
Expense				
ADMINISTRATION				
CITY COUNCIL	280.00			
ELECTION	721.00	2,500.00	-1,779.00	28.84%
FEES	0.00	1,500.00	-1,500.00	0.0%
LEGAL FEES				
ATTORNEY FEES	6,662.18	5,000.00	1,662.18	133.24%

FullGeneral Fund - Acc1925Cpy.QBW
Profit & Loss Budget vs. Actual
January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
AUDIT	0.00	7,250.00	-7,250.00	0.0%
Total LEGAL FEES	6,662.18	12,250.00	-5,587.82	54.39%
TAX COLLECTION	2,053.84	3,100.00	-1,046.16	66.25%
ADMINISTRATION - Other	406.05			
Total ADMINISTRATION	10,103.07	19,350.00	-9,246.93	52.21%
CONTRACT LABOR	437.50			
COURT				
COURT COSTS	16,912.59	22,000.00	-5,087.41	76.88%
EDUCATION	150.00	1,300.00	-1,150.00	11.54%
FINE COLLECTION	4,067.72	1,500.00	2,567.72	271.18%
LEGAL FEES	1,750.00			
SUPPLIES	0.00	475.00	-475.00	0.0%
COURT - Other	400.00			
Total COURT	23,280.31	25,275.00	-1,994.69	92.11%
EXPENSE OTHER	1,055.50	1,775.00	-719.50	59.47%
ADVERTISING				
Christmas	235.91			
Engineer	3,338.25			
MILEAGE	382.43			
SUPPORT	491.81	150.00	341.81	327.87%
Website	45.00			
EXPENSE OTHER - Other	693.95			
Total EXPENSE OTHER	6,242.85	1,925.00	4,317.85	324.3%
FIRE DEPT.	2,000.00	4,000.00	-2,000.00	50.0%
GARBAGE				
CONTRACTING	68,594.73	130,000.00	-61,405.27	52.77%
SALES TAX	4,920.09	9,000.00	-4,079.91	54.67%
Total GARBAGE	73,514.82	139,000.00	-65,485.18	52.89%
Grant Expend.	62.79			
INSPECTIONS	5,325.00	20,000.00	-14,675.00	26.63%
INSURANCE				
AUTOMOBILE LIAB	4,528.35			
Errors & Omission	511.50			
GENERAL LIAB.	274.14			
law Enforcement	2,428.50			
PROPERTY	1,158.75			
Workerscomp	4,049.50			
INSURANCE - Other	65.64			
Total INSURANCE	13,014.38			
OFFICE				
City Hall	888.28			
EQUIPMENT	4,096.20	3,500.00	-3,500.00	0.0%
repair	0.00	2,500.00	472.21	118.89%
SUPPLIES & TOOL	2,672.21			
OFFICE - Other	829.10			
Total OFFICE	8,785.79	6,000.00	2,785.79	146.43%
Payroll Expenses				
COURT	2,363.25	5,100.00	-2,736.75	46.34%

FullGeneral Fund - Acc1925Cpy.QBW
Profit & Loss Budget vs. Actual
January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
OFFICE	57,208.41	126,000.00	-68,791.59	45.4%
POLICE	69,344.17	104,000.00	-34,655.83	66.68%
Total POLICE	69,344.17	104,000.00	-34,655.83	66.68%
SALARY				
ADMINISTRATION-MAYOR	1,473.75		1,473.75	100.0%
Total SALARY	1,473.75		1,473.75	100.0%
Total Payroll Expenses	130,389.58	225,100.00	-104,710.42	55.46%
POLICE				
AUTO				
GAS & OIL				
Andy	226.64		-5,408.47	9.85%
TOLEY	382.63		-1,376.30	77.09%
Haggler	77.39		-242.30	96.59%
Jason Duwall	658.03			
Joe	2,381.65			
John Acker	56.67			
Tana Prittle	249.16			
GAS & OIL - Other	591.53	6,000.00	-5,408.47	9.85%
Total GAS & OIL	4,823.70	6,000.00	-1,376.30	77.09%
REPAIRS & PARTS	6,857.70	7,100.00	-242.30	96.59%
AUTO - Other	344.50			
Total AUTO	11,825.90	13,100.00	-1,274.10	90.27%
CELL PHONE	1,335.86			
EDUCATION	104.97	1,200.00	-1,095.03	8.75%
EQUIPMENT	8,335.65			
SUPPLIES & TOOL				
BADGE DEDUCTION	552.50			
SUPPLIES & TOOL - Other	1,489.55	17,000.00	-15,510.45	8.76%
Total SUPPLIES & TOOL	2,042.05	17,000.00	-14,957.95	12.01%
Total POLICE	23,644.23	31,300.00	-7,655.77	75.54%
PROPERTY MAINT.	83.14			
PUBLIC WORKS				
SUPPLIES	107.60			
PUBLIC WORKS - Other	664.00			
Total PUBLIC WORKS	771.60			
Scholarships	500.00			
STREET				
CONTRACT LABOR	0.00	8,000.00	-8,000.00	0.0%
EQUIPMENT				
GAS & OIL				
Lawn Mower	55.70			
Total GAS & OIL	55.70			
EQUIPMENT - Other	779.47	4,000.00	-3,220.53	19.49%
Total EQUIPMENT	835.17	4,000.00	-3,164.83	20.88%
MAINTANCE				
Culverts	0.00	12,000.00	-12,000.00	0.0%
MAINTANCE - Other	422.07	5,000.00	-4,577.93	8.44%

FullGeneral Fund - Acc1925Cpy.QBW
Profit & Loss Budget vs. Actual
January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
Total MAINTNANCE	422.07	17,000.00	-16,577.93	2.48%
MATERIALS	6,687.18	71,000.00	-64,312.82	9.42%
Total STREET	7,944.42	100,000.00	-92,055.58	7.94%
UTILITIES				
ELECTRIC				
Recreational Fields	1,090.11	17,500.00	-15,158.87	13.39%
ELECTRIC - Other	2,341.13			
Total ELECTRIC	3,431.24	17,500.00	-14,068.76	19.61%
NAT GAS	950.76	1,200.00	-249.24	79.23%
PHONE	1,331.67	2,500.00	-1,168.33	53.27%
STREET LIGHTS	4,875.34			
Total UTILITIES	10,598.07	21,200.00	-10,610.99	49.95%
Total Expense	316,688.49	603,150.00	-286,461.51	52.51%
Net Income	27,432.03	-30,150.00	57,582.03	-90.99%

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Cash Basis

FullGeneral Fund - Acc1925Cpy.QBW

Profit & Loss Budget Overview

January through December 2024

	Jan 24	Feb 24	Mar 24	Apr 24
Income				
CITY MARSHALL	83.30	83.30	83.34	83.34
COURT REVENUES	6,666.65	6,666.65	6,666.67	6,666.67
FRANCHISE TAXES	3,333.30	3,333.30	3,333.34	3,333.34
GARBAGE COLLECTION	12,083.30	12,083.30	12,083.34	12,083.34
MISC. INCOME				
Loans				
from Water Sewer	2,500.00	2,500.00	2,500.00	2,500.00
Total Loans	2,500.00	2,500.00	2,500.00	2,500.00
PERMITS AND INSPECTIONS	2,500.00	2,500.00	2,500.00	2,500.00
MISC. INCOME - Other	833.30	833.30	833.34	833.34
Total MISC. INCOME	5,833.30	5,833.30	5,833.34	5,833.34
OFFICE RENT	500.00	500.00	500.00	500.00
PROP. TAXES M&O	15,083.30	15,083.30	15,083.34	15,083.34
SALES TAX REV.	6,666.65	6,666.65	6,666.67	6,666.67
Total Income	50,249.80	50,249.80	50,250.04	50,250.04
Gross Profit	50,249.80	50,249.80	50,250.04	50,250.04
Expense				
ADMINISTRATION				
ELECTION	0.00	0.00	0.00	0.00
FEES	125.00	125.00	125.00	125.00
LEGAL FEES	416.65	416.65	416.67	416.67
ATTORNEY FEES	0.00	0.00	0.00	0.00
AUDIT				
Total LEGAL FEES	416.65	416.65	416.67	416.67
TAX COLLECTION	0.00	0.00	775.00	0.00
Total ADMINISTRATION	541.65	541.65	1,316.67	541.67

FullGeneral Fund - Acc1925Cpy.QBW

Profit & Loss Budget Overview

January through December 2024

	Jan 24	Feb 24	Mar 24	Apr 24
COURT				
COURT COSTS	1,833.30	1,833.30	1,833.34	1,833.34
EDUCATION	108.30	108.30	108.34	108.34
FINE COLLECTION	125.00	125.00	125.00	125.00
SUPPLIES	39.55	39.55	39.59	39.59
Total COURT	2,106.15	2,106.15	2,106.27	2,106.27
EXPENSE OTHER				
ADVERTISING	147.90	147.90	147.92	147.92
Total EXPENSE OTHER	147.90	147.90	147.92	147.92
FIRE DEPT.				
	0.00	0.00	1,000.00	0.00
GARBAGE				
CONTRACTING	10,833.30	10,833.30	10,833.34	10,833.34
SALES TAX	750.00	750.00	750.00	750.00
Total GARBAGE	11,583.30	11,583.30	11,583.34	11,583.34
INSPECTIONS				
OFFICE	1,666.65	1,666.65	1,666.67	1,666.67
repair	291.65	291.65	291.67	291.67
SUPPLIES & TOOL	208.30	208.30	208.34	208.34
Total OFFICE	499.95	499.95	500.01	500.01
POLICE				
AUTO	500.00	500.00	500.00	500.00
GAS & OIL	591.65	591.65	591.67	591.67
REPAIRS & PARTS				
Total AUTO	1,091.65	1,091.65	1,091.67	1,091.67
EDUCATION	100.00	100.00	100.00	100.00
SUPPLIES & TOOL	1,416.65	1,416.65	1,416.67	1,416.67
Total POLICE	2,608.30	2,608.30	2,608.34	2,608.34
SALARY				
COURT	425.00	425.00	425.00	425.00
OFFICE	10,500.00	10,500.00	10,500.00	10,500.00
POLICE	8,666.65	8,666.65	8,666.67	8,666.67
Total SALARY	19,591.65	19,591.65	19,591.67	19,591.67

FullGeneral Fund - Acc1925Cpy.QBW

Profit & Loss Budget Overview

January through December 2024

	Jan 24	Feb 24	Mar 24	Apr 24
STREET				
CONTRACT LABOR	666.65	666.65	666.67	666.67
EQUIPMENT	333.30	333.30	333.34	333.34
MAINTANCE				
Culverts	1,000.00	1,000.00	1,000.00	1,000.00
MAINTANCE - Other	416.65	416.65	416.67	416.67
Total MAINTANCE	1,416.65	1,416.65	1,416.67	1,416.67
MATERIALS	5,916.65	5,916.65	5,916.67	5,916.67
Total STREET	8,333.25	8,333.25	8,333.35	8,333.35
UTILITIES				
ELECTRIC	1,458.30	1,458.30	1,458.34	1,458.34
NAT GAS	100.00	100.00	100.00	100.00
PHONE	208.30	208.30	208.34	208.34
Total UTILITIES	1,766.60	1,766.60	1,766.68	1,766.68
Total Expense	48,845.40	48,845.40	50,620.92	48,845.92
Net Income	1,404.40	1,404.40	-370.88	1,404.12

FullGeneral Fund - Acc1925Cpy.QBW
Profit & Loss Budget Overview
January through December 2024

	May 24	Jun 24	Jul 24	Aug 24
Income				
CITY MARSHALL	83.34	83.34	83.34	83.34
COURT REVENUES	6,666.67	6,666.67	6,666.67	6,666.67
FRANCHISE TAXES	3,333.34	3,333.34	3,333.34	3,333.34
GARBAGE COLLECTION	12,083.34	12,083.34	12,083.34	12,083.34
MISC. INCOME				
Loans				
from Water Sewer	2,500.00	2,500.00	2,500.00	2,500.00
Total Loans	2,500.00	2,500.00	2,500.00	2,500.00
PERMITS AND INSPECTIONS	2,500.00	2,500.00	2,500.00	2,500.00
MISC. INCOME - Other	833.34	833.34	833.34	833.34
Total MISC. INCOME	5,833.34	5,833.34	5,833.34	5,833.34
OFFICE RENT	500.00	500.00	500.00	500.00
PROP. TAXES M&O	15,083.34	15,083.34	15,083.34	15,083.34
SALES TAX REV.	6,666.67	6,666.67	6,666.67	6,666.67
Total Income	50,250.04	50,250.04	50,250.04	50,250.04
Gross Profit	50,250.04	50,250.04	50,250.04	50,250.04
Expense				
ADMINISTRATION				
ELECTION	2,500.00	0.00	0.00	0.00
FEEES	125.00	125.00	125.00	125.00
LEGAL FEES				
ATTORNEY FEES	416.67	416.67	416.67	416.67
AUDIT	0.00	0.00	0.00	0.00
Total LEGAL FEES	416.67	416.67	416.67	416.67
TAX COLLECTION	0.00	775.00	0.00	0.00
Total ADMINISTRATION	3,041.67	1,316.67	541.67	541.67

FullGeneral Fund - Acc1925Cpy.QBW

Profit & Loss Budget Overview

January through December 2024

	May 24	Jun 24	Jul 24	Aug 24
COURT				
COURT COSTS	1,833.34	1,833.34	1,833.34	1,833.34
EDUCATION	108.34	108.34	108.34	108.34
FINE COLLECTION	125.00	125.00	125.00	125.00
SUPPLIES	39.59	39.59	39.59	39.59
Total COURT	2,106.27	2,106.27	2,106.27	2,106.27
EXPENSE OTHER				
ADVERTISING	147.92	147.92	147.92	147.92
Total EXPENSE OTHER	147.92	147.92	147.92	147.92
FIRE DEPT.				
	0.00	1,000.00	0.00	0.00
GARBAGE				
CONTRACTING	10,833.34	10,833.34	10,833.34	10,833.34
SALES TAX	750.00	750.00	750.00	750.00
Total GARBAGE	11,583.34	11,583.34	11,583.34	11,583.34
INSPECTIONS				
OFFICE	1,666.67	1,666.67	1,666.67	1,666.67
repair	291.67	291.67	291.67	291.67
SUPPLIES & TOOL	208.34	208.34	208.34	208.34
Total OFFICE	500.01	500.01	500.01	500.01
POLICE				
AUTO	500.00	500.00	500.00	500.00
GAS & OIL	591.67	591.67	591.67	591.67
REPAIRS & PARTS				
Total AUTO	1,091.67	1,091.67	1,091.67	1,091.67
EDUCATION				
SUPPLIES & TOOL	100.00	100.00	100.00	100.00
	1,416.67	1,416.67	1,416.67	1,416.67
Total POLICE	2,608.34	2,608.34	2,608.34	2,608.34
SALARY				
COURT	425.00	425.00	425.00	425.00
OFFICE	10,500.00	10,500.00	10,500.00	10,500.00
POLICE	8,666.67	8,666.67	8,666.67	8,666.67
Total SALARY	19,591.67	19,591.67	19,591.67	19,591.67

FullGeneral Fund - Acc1925Cpy.QBW

Profit & Loss Budget Overview

January through December 2024

	May 24	Jun 24	Jul 24	Aug 24
STREET				
CONTRACT LABOR	666.67	666.67	666.67	666.67
EQUIPMENT	333.34	333.34	333.34	333.34
MAINTANCE				
Culverts	1,000.00	1,000.00	1,000.00	1,000.00
MAINTANCE - Other	416.67	416.67	416.67	416.67
Total MAINTANCE	1,416.67	1,416.67	1,416.67	1,416.67
MATERIALS	5,916.67	5,916.67	5,916.67	5,916.67
Total STREET	8,333.35	8,333.35	8,333.35	8,333.35
UTILITIES				
ELECTRIC	1,458.34	1,458.34	1,458.34	1,458.34
NAT GAS	100.00	100.00	100.00	100.00
PHONE	208.34	208.34	208.34	208.34
Total UTILITIES	1,766.68	1,766.68	1,766.68	1,766.68
Total Expense	51,345.92	50,620.92	48,845.92	48,845.92
Net Income	-1,095.88	-370.88	1,404.12	1,404.12

FullGeneral Fund - Acc1925Cpy.QBW

Profit & Loss Budget Overview

January through December 2024

	Sep 24	Oct 24	Nov 24	Dec 24
Income				
CITY MARSHALL	83.34	83.34	83.34	83.34
COURT REVENUES	6,666.67	6,666.67	6,666.67	6,666.67
FRANCHISE TAXES	3,333.34	3,333.34	3,333.34	3,333.34
GARBAGE COLLECTION	12,083.34	12,083.34	12,083.34	12,083.34
MISC. INCOME				
Loans				
from Water Sewer	2,500.00	2,500.00	2,500.00	2,500.00
Total Loans	2,500.00	2,500.00	2,500.00	2,500.00
PERMITS AND INSPECTIONS	2,500.00	2,500.00	2,500.00	2,500.00
MISC. INCOME - Other	833.34	833.34	833.34	833.34
Total MISC. INCOME	5,833.34	5,833.34	5,833.34	5,833.34
OFFICE RENT	500.00	500.00	500.00	500.00
PROP. TAXES M&O	15,083.34	15,083.34	15,083.34	15,083.34
SALES TAX REV.	6,666.67	6,666.67	6,666.67	6,666.67
Total Income	50,250.04	50,250.04	50,250.04	50,250.04
Gross Profit	50,250.04	50,250.04	50,250.04	50,250.04
Expense				
ADMINISTRATION				
ELECTION	0.00	0.00	0.00	0.00
FEEES	125.00	125.00	125.00	125.00
LEGAL FEES	416.67	416.67	416.67	416.67
ATTORNEY FEES	0.00	0.00	0.00	7,250.00
AUDIT				
Total LEGAL FEES	416.67	416.67	416.67	7,666.67
TAX COLLECTION	775.00	0.00	0.00	775.00
Total ADMINISTRATION	1,316.67	541.67	541.67	8,566.67

FullGeneral Fund - Acc1925Cpy.QBW
Profit & Loss Budget Overview
January through December 2024

	Sep 24	Oct 24	Nov 24	Dec 24
COURT				
COURT COSTS	1,833.34	1,833.34	1,833.34	1,833.34
EDUCATION	108.34	108.34	108.34	108.34
FINE COLLECTION	125.00	125.00	125.00	125.00
SUPPLIES	39.59	39.59	39.59	39.59
Total COURT	2,106.27	2,106.27	2,106.27	2,106.27
EXPENSE OTHER				
ADVERTISING	147.92	147.92	147.92	147.92
Total EXPENSE OTHER	147.92	147.92	147.92	147.92
FIRE DEPT.				
	1,000.00	0.00	0.00	1,000.00
GARBAGE				
CONTRACTING	10,833.34	10,833.34	10,833.34	10,833.34
SALES TAX	750.00	750.00	750.00	750.00
Total GARBAGE	11,583.34	11,583.34	11,583.34	11,583.34
INSPECTIONS				
OFFICE	1,666.67	1,666.67	1,666.67	1,666.67
repair	291.67	291.67	291.67	291.67
SUPPLIES & TOOL	208.34	208.34	208.34	208.34
Total OFFICE	500.01	500.01	500.01	500.01
POLICE				
AUTO	500.00	500.00	500.00	500.00
GAS & OIL	591.67	591.67	591.67	591.67
REPAIRS & PARTS				
Total AUTO	1,091.67	1,091.67	1,091.67	1,091.67
EDUCATION	100.00	100.00	100.00	100.00
SUPPLIES & TOOL	1,416.67	1,416.67	1,416.67	1,416.67
Total POLICE	2,608.34	2,608.34	2,608.34	2,608.34
SALARY				
COURT	425.00	425.00	425.00	425.00
OFFICE	10,500.00	10,500.00	10,500.00	10,500.00
POLICE	8,666.67	8,666.67	8,666.67	8,666.67
Total SALARY	19,591.67	19,591.67	19,591.67	19,591.67

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Cash Basis

FullGeneral Fund - Acc1925Cpy.QBW
Profit & Loss Budget Overview
 January through December 2024

	Sep 24	Oct 24	Nov 24	Dec 24
STREET				
CONTRACT LABOR	666.67	666.67	666.67	666.67
EQUIPMENT	333.34	333.34	333.34	333.34
MAINTANCE				
Culverts	1,000.00	1,000.00	1,000.00	1,000.00
MAINTANCE - Other	416.67	416.67	416.67	416.67
Total MAINTANCE				
	1,416.67	1,416.67	1,416.67	1,416.67
MATERIALS				
	5,916.67	5,916.67	5,916.67	5,916.67
Total STREET				
	8,333.35	8,333.35	8,333.35	8,333.35
UTILITIES				
ELECTRIC	1,458.34	1,458.34	1,458.34	1,458.34
NAT GAS	100.00	100.00	100.00	100.00
PHONE	208.34	208.34	208.34	208.34
Total UTILITIES				
	1,766.68	1,766.68	1,766.68	1,766.68
Total Expense				
	50,620.92	48,845.92	48,845.92	57,870.92
Net Income				
	-370.88	1,404.12	1,404.12	-7,620.88

	TOTAL
Jan - Dec 24	
Income	
CITY MARSHALL	1,000.00
COURT REVENUES	80,000.00
FRANCHISE TAXES	40,000.00
GARBAGE COLLECTION	145,000.00
MISC. INCOME	
Loans	
from Water Sewer	30,000.00
Total Loans	30,000.00
PERMITS AND INSPECTIONS	30,000.00
MISC. INCOME - Other	10,000.00
Total MISC. INCOME	70,000.00
OFFICE RENT	6,000.00
PROP. TAXES M&O	181,000.00
SALES TAX REV.	80,000.00
Total Income	603,000.00
Gross Profit	603,000.00
Expense	
ADMINISTRATION	
ELECTION	2,500.00
FEEES	1,500.00
LEGAL FEES	5,000.00
ATTORNEY FEES	7,250.00
AUDIT	
Total LEGAL FEES	12,250.00
TAX COLLECTION	3,100.00
Total ADMINISTRATION	19,350.00

FullGeneral Fund - Acc1925Cpy.QBW
Profit & Loss Budget Overview
January through December 2024

	TOTAL
	Jan - Dec 24
COURT	
COURT COSTS	22,000.00
EDUCATION	1,300.00
FINE COLLECTION	1,500.00
SUPPLIES	475.00
Total COURT	25,275.00
EXPENSE OTHER	
ADVERTISING	1,775.00
Total EXPENSE OTHER	1,775.00
FIRE DEPT.	4,000.00
GARBAGE	
CONTRACTING	130,000.00
SALES TAX	9,000.00
Total GARBAGE	139,000.00
INSPECTIONS	20,000.00
OFFICE	
repair	3,500.00
SUPPLIES & TOOL	2,500.00
Total OFFICE	6,000.00
POLICE	
AUTO	6,000.00
GAS & OIL	
REPAIRS & PARTS	7,100.00
Total AUTO	13,100.00
EDUCATION	1,200.00
SUPPLIES & TOOL	17,000.00
Total POLICE	31,300.00
SALARY	
COURT	5,100.00
OFFICE	126,000.00
POLICE	104,000.00
Total SALARY	235,100.00

FullGeneral Fund - Acc1925Cpy.QBW
Profit & Loss Budget Overview
January through December 2024

	TOTAL
	Jan - Dec 24
STREET	
CONTRACT LABOR	8,000.00
EQUIPMENT	4,000.00
MAINTANCE	
Culverts	12,000.00
MAINTANCE - Other	5,000.00
Total MAINTANCE	17,000.00
MATERIALS	71,000.00
Total STREET	100,000.00
UTILITIES	
ELECTRIC	17,500.00
NAT GAS	1,200.00
PHONE	2,500.00
Total UTILITIES	21,200.00
Total Expense	603,000.00
Net Income	0.00

City of Celeste
Profit & Loss Budget Overview
January through December 2024

	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
Income						
ADMINISTRATION FEE	125.00	125.00	125.00	125.00	125.00	125.00
CITY MARSHALL	83.30	83.30	83.34	83.34	83.34	83.34
GARBAGE REVENU	7,916.65	7,916.65	7,916.67	7,916.67	7,916.67	7,916.67
LATE PENALTY	833.30	833.30	833.34	833.34	833.34	833.34
METER DEPOSIT	333.30	333.30	333.34	333.34	333.34	333.34
SALES TAX	500.00	500.00	500.00	500.00	500.00	500.00
SEWER REVENUES	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
SEWER TAP	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
TAP FEES	0.00	0.00	0.00	0.00	0.00	0.00
WATER REVENUES	15,166.65	15,166.65	15,166.67	15,166.67	15,166.67	15,166.67
Water Tap	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
Total Income	35,958.20	35,958.20	35,958.36	35,958.36	35,958.36	35,958.36
Gross Profit	35,958.20	35,958.20	35,958.36	35,958.36	35,958.36	35,958.36
Expense						
ADVERTISING	125.00	125.00	125.00	125.00	125.00	125.00
BILLING	283.30	283.30	283.34	283.34	283.34	283.34
CONTRACT LABOR	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
EMP. EXP.	0.00	0.00	0.00	0.00	0.00	0.00
CELL PHONE	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH INS.	0.00	0.00	0.00	0.00	0.00	0.00
Total EMP. EXP.	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT & VEHICLE						
GAS AND OIL	233.30	233.30	233.34	233.34	233.34	233.34
REPAIRS	416.65	416.65	416.67	416.67	416.67	416.67
Total EQUIPMENT & VEHICLE	649.95	649.95	650.01	650.01	650.01	650.01
INSURANCE	500.00	500.00	500.00	500.00	500.00	500.00
LEGAL FEES						
AUDIT	6,000.00	0.00	0.00	0.00	0.00	0.00
LEGAL FEES - Other	83.30	83.30	83.34	83.34	83.34	83.34
Total LEGAL FEES	6,083.30	83.30	83.34	83.34	83.34	83.34

City of Celeste
Profit & Loss Budget Overview
January through December 2024

	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
MONTHLY TRANSFER						
CITY MARSHALL	83.30	83.30	83.34	83.34	83.34	83.34
GARBAGE REVENUE	7,916.65	7,916.65	7,916.67	7,916.67	7,916.67	7,916.67
SALES TAX GARBAGE	500.00	500.00	500.00	500.00	500.00	500.00
Total MONTHLY TRANSFER	8,499.95	8,499.95	8,500.01	8,500.01	8,500.01	8,500.01
MOWING CONTRACT LABOR	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
OPERATING						
Contractor	0.00	0.00	0.00	0.00	0.00	0.00
LAB FEES	816.65	816.65	816.67	816.67	816.67	816.67
MAINTENANCE	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
Total OPERATING	4,716.65	4,716.65	4,716.67	4,716.67	4,716.67	4,716.67
Payroll Expenses	5,416.65	5,416.65	5,416.67	5,416.67	5,416.67	5,416.67
Permit	500.00	500.00	500.00	500.00	500.00	500.00
RENT-CITY HALL	500.00	500.00	500.00	500.00	500.00	500.00
UTILITIES						
CELL PHONES	100.00	100.00	100.00	100.00	100.00	100.00
ELECTRIC	2,083.30	2,083.30	2,083.34	2,083.34	2,083.34	2,083.34
Total UTILITIES	2,183.30	2,183.30	2,183.34	2,183.34	2,183.34	2,183.34
Total Expense	41,458.10	35,458.10	35,458.38	35,458.38	35,458.38	35,458.38
Net Income	-5,499.90	500.10	499.98	499.98	499.98	499.98

City of Celeste Profit & Loss Budget Overview January through December 2024

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24
Income						
ADMINISTRATION FEE	125.00	125.00	125.00	125.00	125.00	125.00
CITY MARSHALL	83.34	83.34	83.34	83.34	83.34	83.34
GARBAGE REVENUE	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67
LATE PENALTY	833.34	833.34	833.34	833.34	833.34	833.34
METER DEPOSIT	333.34	333.34	333.34	333.34	333.34	333.34
SALES TAX	500.00	500.00	500.00	500.00	500.00	500.00
SEWER REVENUES	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
SEWER TAP	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
TAP FEES	0.00	0.00	0.00	0.00	0.00	0.00
WATER REVENUES	15,166.67	15,166.67	15,166.67	15,166.67	15,166.67	15,166.67
Water Tap	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
Total Income	35,958.36	35,958.36	35,958.36	35,958.36	35,958.36	35,958.36
Gross Profit	35,958.36	35,958.36	35,958.36	35,958.36	35,958.36	35,958.36
Expense						
ADVERTISING	125.00	125.00	125.00	125.00	125.00	125.00
BILLING	283.34	283.34	283.34	283.34	283.34	283.34
CONTRACT LABOR	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
EMP. EXP.	0.00	0.00	0.00	0.00	0.00	0.00
CELL PHONE	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH INS.	0.00	0.00	0.00	0.00	0.00	0.00
Total EMP. EXP.	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT & VEHICLE						
GAS AND OIL	233.34	233.34	233.34	233.34	233.34	233.34
REPAIRS	416.67	416.67	416.67	416.67	416.67	416.67
Total EQUIPMENT & VEHICLE	650.01	650.01	650.01	650.01	650.01	650.01
INSURANCE						
	500.00	500.00	500.00	500.00	500.00	500.00
LEGAL FEES						
AUDIT	0.00	0.00	0.00	0.00	0.00	0.00
LEGAL FEES - Other	83.34	83.34	83.34	83.34	83.34	83.34
Total LEGAL FEES	83.34	83.34	83.34	83.34	83.34	83.34

City of Celeste
Profit & Loss Budget Overview
January through December 2024

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24
MONTHLY TRANSFER						
CITY MARSHALL	83.34	83.34	83.34	83.34	83.34	83.34
GARBAGE REVENUE	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67
SALES TAX GARBAGE	500.00	500.00	500.00	500.00	500.00	500.00
Total MONTHLY TRANSFER	8,500.01	8,500.01	8,500.01	8,500.01	8,500.01	8,500.01
MOWING CONTRACT LABOR	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
OPERATING						
Contractor	0.00	0.00	0.00	0.00	0.00	0.00
LAB FEES	816.67	816.67	816.67	816.67	816.67	816.67
MAINTENANCE	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
Total OPERATING	4,716.67	4,716.67	4,716.67	4,716.67	4,716.67	4,716.67
Payroll Expenses	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67
Permit	500.00	500.00	500.00	500.00	500.00	500.00
RENT-CITY HALL	500.00	500.00	500.00	500.00	500.00	500.00
UTILITIES						
CELL PHONES	100.00	100.00	100.00	100.00	100.00	100.00
ELECTRIC	2,083.34	2,083.34	2,083.34	2,083.34	2,083.34	2,083.34
Total UTILITIES	2,183.34	2,183.34	2,183.34	2,183.34	2,183.34	2,183.34
Total Expense	35,458.38	35,458.38	35,458.38	35,458.38	35,458.38	35,458.38
Net Income	499.98	499.98	499.98	499.98	499.98	499.98

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Cash Basis

City of Celeste
Profit & Loss Budget Overview
January through December 2024

	TOTAL
	Jan - Dec 24
Income	
ADMINISTRATION FEE	1,500.00
CITY MARSHALL	1,000.00
GARBAGE REVENUE	95,000.00
LATE PENALTY	10,000.00
METER DEPOSIT	4,000.00
SALES TAX	6,000.00
SEWER REVENUES	102,000.00
SEWER TAP	15,000.00
TAP FEES	0.00
WATER REVENUES	182,000.00
Water Tap	15,000.00
Total Income	431,500.00
Gross Profit	
	431,500.00
Expense	
ADVERTISING	1,500.00
BILLING	3,400.00
CONTRACT LABOR	120,000.00
EMP. EXP.	0.00
CELL PHONE	0.00
HEALTH INS.	0.00
Total EMP. EXP.	0.00
EQUIPMENT & VEHICLE	
GAS AND OIL	2,800.00
REPAIRS	5,000.00
Total EQUIPMENT & VEHICLE	7,800.00
INSURANCE	
	6,000.00
LEGAL FEES	
AUDIT	6,000.00
LEGAL FEES - Other	1,000.00
Total LEGAL FEES	7,000.00

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Cash Basis

City of Celeste
Profit & Loss Budget Overview
January through December 2024

	TOTAL
	Jan - Dec 24
MONTHLY TRANSFER	
CITY MARSHALL	1,000.00
GARBAGE REVENUE	95,000.00
SALES TAX GARBAGE	6,000.00
Total MONTHLY TRANSFER	102,000.00
MOWING CONTRACT LABOR	
OPERATING	24,000.00
Contractor	0.00
LAB FEES	9,800.00
MAINTENANCE	46,800.00
Total OPERATING	56,600.00
Payroll Expenses	65,000.00
Permit	6,000.00
RENT-CITY HALL	6,000.00
UTILITIES	1,200.00
CELL PHONES	25,000.00
ELECTRIC	
Total UTILITIES	26,200.00
Total Expense	431,500.00
Net Income	0.00

City of Celeste
Profit & Loss Budget vs. Actual
January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
Income				
ADMINISTRATION FEE	725.00	1,500.00	-775.00	48.3%
CITY MARSHALL	889.00	1,000.00	-111.00	88.9%
GARBAGE REVENUE	73,431.54	95,000.00	-21,568.46	77.3%
LATE PENALTY	4,159.49	10,000.00	-5,840.51	41.6%
METER DEPOSIT	4,875.00	4,000.00	875.00	121.9%
METER FEE-WATER 2"	2,170.00			
RECONNECT FEE	1,764.69	6,000.00	-1,209.07	79.8%
SALES TAX	4,790.93	102,000.00	-42,998.04	57.8%
SEWER REVENUES	59,001.96	15,000.00	3,000.00	120.0%
SEWER TAP	18,000.00	182,000.00	-55,643.06	69.4%
WATER REVENUES	126,356.94	15,000.00	2,120.00	114.1%
Water Tap	17,120.00			
Total Income	313,284.55	431,500.00	-118,215.45	72.6%
Gross Profit	313,284.55	431,500.00	-118,215.45	72.6%
Expense				
ADVERTISING	0.00	1,500.00	-1,500.00	0.0%
CONTRACT LABOR	24,928.75	120,000.00	-95,071.25	20.8%
EMP. EXP.				
COLONIAL	526.68			
HEALTH INS.	-775.03	0.00	-775.03	100.0%
RETIREMENT TMRS	2,968.12			
UNEMPLOYMENT	276.85			
Total EMP. EXP.	2,996.62	0.00	2,996.62	100.0%
EQUIPMENT & VEHICLE				
2007 Chevy	71.64			
GAS AND OIL				
2007 Truck	1,012.62			
Backhoe	626.72			
Cans	62.27			
Lawnmower	166.14			
Ranger	165.29			
GAS AND OIL - Other	27.92	2,800.00	-2,772.08	1.0%
Total GAS AND OIL	2,060.96	2,800.00	-739.04	73.6%
PARTS				
REPAIRS	1,050.56			
EQUIPMENT & VEHICLE - Other	3,042.85	5,000.00	-1,957.15	60.9%
	5,769.78			
Total EQUIPMENT & VEHICLE	11,995.79	7,800.00	4,195.79	153.8%

City of Celeste

Profit & Loss Budget vs. Actual

January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
INSURANCE				
GEN LIAB	274.11			
PROPERTY	1,158.75			
INSURANCE - Other	4,115.11	6,000.00	-1,884.89	68.6%
Total INSURANCE	5,547.97	6,000.00	-452.03	92.5%
LEGAL FEES				
AUDIT	0.00	6,000.00	-6,000.00	0.0%
LEGAL FEES - Other	0.00	1,000.00	-1,000.00	0.0%
Total LEGAL FEES	0.00	7,000.00	-7,000.00	0.0%
Loan Payback				
MONTHLY TRANSFER	7,200.00			
CITY MARSHALL	889.00	1,000.00	-111.00	88.9%
GARBAGE REVENUE	75,121.41	95,000.00	-19,878.59	79.1%
SALES TAX GARBAGE	4,958.04	6,000.00	-1,041.96	82.6%
Total MONTHLY TRANSFER	80,968.45	102,000.00	-21,031.55	79.4%
OPERATING				
BILLING				
Contractor	823.46			
LAB FEES	0.00	0.00	0.00	0.0%
MAINTENANCE	5,427.00	9,800.00	-4,373.00	55.4%
	6,186.64	46,800.00	-40,613.36	13.2%
MISC. FEES	6,143.58			
OPERATING - Other	7,311.00			
Total OPERATING	25,891.68	56,600.00	-30,708.32	45.7%
Payroll Expenses				
RENT-CITY HALL	52,432.80	65,000.00	-12,567.20	80.7%
SUPPLIES	3,500.00	6,000.00	-2,500.00	58.3%
	349.02			
TRAINING				
Uncategorized Expenses	587.25			
UNIFORMS	141.96			
UTILITIES	557.39			
CELL PHONES	1,046.41			
ELECTRIC	13,316.22	1,200.00	-11,116.22	87.2%
PHONE	475.17	25,000.00	-24,524.83	53.3%
Total UTILITIES	14,837.80	26,200.00	-11,362.20	56.6%
Total Expense	231,935.48	398,100.00	-166,164.52	58.3%
Net Income	81,349.07	33,400.00	47,949.07	243.6%

Cherie Hubbard

From: Lane Croxton <lanec@hctax.info>
Sent: Friday, July 26, 2024 8:03 AM
To: Cherie Hubbard
Cc: Stefanie Holbrook
Subject: 2024 No New Revenue and Voter Approval Tax Rates
Attachments: CCL 2023 GAIN_LOSS REPORT.pdf; CCL 2023 RATES, REFUNDS, COL PERC..pdf; CCL 2024 CERTIFIED TOTALS.pdf; CCL 2024 NOTICE OF TAX RATES.pdf; CCL 2023 CERTIFIED TOTALS AS OF SUP 69.pdf; CCL 2023 CHAP 42.pdf; CCL 2024 NNR_VAR WORKSHEET.pdf

Using the 2024 Certified Totals, we have calculated your 2024 Tax Rates and have listed them below. We have also included your 2023 Adopted Rate for reference.

2023 Adopted Rate 0.349736/\$100 value

2024 No New Revenue Tax Rate 0.321633/\$100 value

2024 Voter Approval Rate 0.333303/\$100 value

2024 Voter Approval Rate with Unused Increment Rate 0.345534/\$100 value

2024 Debt Rate 000 /\$100 value

2024 De Minimis Rate 1.194068/\$100 value

****The attached “Notice of Tax Rate”** must be published on the home page of your website to be in compliance Texas Tax Code Sec. 26.04(e). You do not have to publish this notice in the newspaper.

*****Return a signed copy of the worksheet to this office before August 7th** to be uploaded on the Tax Office website. This will be a separate posting from the county database. You will need to upload worksheets to the Hunt County database. <https://hunt.countytaxrates.com/tax>

To prepare your “Hearing Notice” for your approval for publication we will need:

- * Your 'proposed rate'
- * Your Hearing date, time and location.

Your notice must be published in a newspaper and on your homepage before September 1st and a minimum of 7 days prior the hearing. Only one hearing is required and the rate can be adopted at the one hearing. If the governing body does not adopt the tax rate at the public hearing, the governing body must announce at the public hearing the date, time and place of the meeting at which it will vote on the tax rate. The meeting adopt can take place no less than the 7th day after the public hearing.

All required worksheets and reports must be uploaded to <https://hunt.countytaxrates.com/tax> before August 7th. Hearing notices will need uploading as they are received. The database uploads are processed by your office.

If you have any questions, please do not hesitate to contact us.

Lane Croxton

SYSTEMS ADMINISTRATOR
Hunt County Tax Office
(903)408-4026
lanec@hctax.info

Stefanie Holbrook

Chief Deputy, Property Tax Division
Hunt County Tax Office
(903) 408-4018
stefanieh@hctax.info

Lawsuit Gain/Loss Report

For Year

Entity	Name	Assessed Value	Final Value	Gain/Loss
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Totals:

Report Totals:

2023 CERTIFIED TOTALS

Property Count: 653

CCL - CELESTE, CITY OF
Grand Totals

7/22/2024 10:34:09AM

Land		Value			
Homesite:		11,447,770			
Non Homesite:		9,529,073			
Ag Market:		5,994,170			
Timber Market:		0	Total Land	(+)	26,971,013
Improvement		Value			
Homesite:		33,320,434			
Non Homesite:		31,338,122	Total Improvements	(+)	64,658,556
Non Real		Count	Value		
Personal Property:	71		7,436,190		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	7,436,190
					99,065,759
Ag	Non Exempt	Exempt			
Total Productivity Market:	5,994,170	0			
Ag Use:	58,110	0	Productivity Loss	(-)	5,936,060
Timber Use:	0	0	Appraised Value	=	93,129,699
Productivity Loss:	5,936,060	0			
			Homestead Cap	(-)	7,141,034
			23.231 Cap	(-)	0
			Assessed Value	=	85,988,665
			Total Exemptions Amount (Breakdown on Next Page)	(-)	29,415,784
			Net Taxable	=	56,572,881

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	915,188	905,188	3,145.48	3,740.76	12		
OV65	6,057,335	5,402,836	15,712.89	17,740.07	55		
Total	6,972,523	6,308,024	18,858.37	21,480.83	67	Freeze Taxable	(-) 6,308,024
Tax Rate	0.3497360						
						Freeze Adjusted Taxable	= 50,264,857

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 194,652.67 = 50,264,857 * (0.3497360 / 100) + 18,858.37

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Entity: (395102) CCL - 2023 Tax Rates

X

Tax Rates/Exemptions P&I Schedule

Tax Year: 2023

Bill Create Date: 10/24/2023

Collection Option

- ☐ None - Appraisal Entity
- ☒ Collect All Taxes
- ☐ Generate Statement Only
- ☐ Collect Special Inventory Only

☒ Enable Calculation of Freeze Ceiling☒ Ready to Create Bills / Statements

Rates

M & O: 0.3497360 Maximum Compressed Rate: 0.0000000

I & S: 0.0000000 Protected I & S: 0.0000000

Total: 0.3497360 Sales Tax Rate: 0.0000000

Weed Control: 0.0000000000

CCL	M&O REFUND	TOTAL REFUND
TOTAL	\$1,190.35	\$1,190.35
MINUS 2023 REFUND	\$336.61	\$336.61
TOTAL BPP	\$0.00	\$0.00
MINUS 2023 REFUND BPP	\$0.00	\$0.00
TOTAL	\$853.74	\$853.74

CCL	
LINE 43: Excess Debt	\$0.00
LINE 45 A:	106%
LINE 45 B:	106%
LINE 45 C:	98%
LINE 45 D:	104%

Lawsuit Report by Entity

Owner	Prop ID	Geo ID	Year Status	Cause #	Situs	Certified Value	Opinion Of Value
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2024 CERTIFIED TOTALS

Property Count: 654

CCL - CELESTE, CITY
Grand Totals

7/12/2024

3:22:04PM

Land		Value			
Homesite:		12,312,263			
Non Homesite:		10,282,663			
Ag Market:		6,529,880			
Timber Market:		0	Total Land	(+)	29,124,806
Improvement		Value			
Homesite:		35,575,172			
Non Homesite:		30,804,197	Total Improvements	(+)	66,379,369
Non Real		Count	Value		
Personal Property:	63		8,130,580		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					8,130,580
					103,634,755
Ag		Non Exempt	Exempt		
Total Productivity Market:	6,529,880		0		
Ag Use:	63,420		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	6,466,460		0		97,168,295
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	26,742,106
				Net Taxable	=
					64,133,497

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	856,441	856,441	2,878.06	3,234.51	9			
OV65	6,612,870	5,940,004	16,747.45	18,096.18	55			
Total	7,469,311	6,796,445	19,625.51	21,330.69	64	Freeze Taxable	(-)	6,796,445
Tax Rate	0.3497360							
						Freeze Adjusted Taxable	=	57,337,052

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 220,153.82 = 57,337,052 * (0.3497360 / 100) + 19,625.51

Certified Estimate of Market Value: 103,634,755
 Certified Estimate of Taxable Value: 64,133,497

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2024 CERTIFIED TOTALS

Property Count: 654

CCL - CELESTE, CITY
Effective Rate Assumption

7/12/2024

3:22:38PM

New Value

TOTAL NEW VALUE MARKET:	\$2,828,360
TOTAL NEW VALUE TAXABLE:	\$2,483,260

New Exemptions

Exemption	Description	Count		
EX366	HB366 Exempt	1	2023 Market Value	\$2,600
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,600
Exemption	Description	Count	Exemption Amount	
OV65	Over 65	7		\$60,000
PARTIAL EXEMPTIONS VALUE LOSS				\$60,000
NEW EXEMPTIONS VALUE LOSS				\$62,600

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$62,600

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
159	\$167,009	\$38,141	\$128,868
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
137	\$159,919	\$35,820	\$124,099

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Notice About 2024 Tax Rates

Property tax rates in CITY OF CELESTE.

This notice concerns the 2024 property tax rates for CITY OF CELESTE. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.321633/\$100
This year's voter-approval tax rate	\$0.345534/\$100

To see the full calculations, please visit for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
	0

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0
Total required for 2024 debt service				\$0
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2024				\$0
+ Amount added in anticipation that the unit will collect only 106.00% of its taxes in 2024				\$0
= Total debt levy				\$0

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by , on 07/26/2024 .

Visit 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.



HUNT COUNTY APPRAISAL DISTRICT

P.O. BOX 1339 4801 KING STREET
GREENVILLE, TEXAS 75403-1339
(903) 454-3510 FAX (903) 454-4160
www.hunt-cad.org

July 15, 2024

City of Celeste
The Honorable Shaunna Cole, Mayor
PO Box 399
Celeste, Texas 75423-0399

RE: 2024 Certified Values

Dear Mayor Cole,

The appraisal records for 2024 have been approved by the Appraisal Review Board with no property remaining under protest and the 2024 appraisal roll has been certified at 100% as of July 12, 2024.

Attached is a copy of the 2024 certified values for your entity. This report reflects the value of all taxable property within your jurisdiction as of January 1, 2024. A copy of this report has been provided to the tax office for Truth-In-Taxation calculations.

Also attached is a copy of your most recent Tax Deferral Report.

Please do not hesitate to call with any questions regarding your certified values. Thank you for your continued support.

Sincerely,

A handwritten signature in blue ink, which appears to read "Brent South".

Brent South
Chief Appraiser
Hunt County Appraisal District

Encl.



Hunt County Appraisal District

Certification of Appraisal Roll for

CITY OF CELESTE

The Appraisal Review Board has approved
the appraisal records for property located within
Hunt County Appraisal District for Tax Year 2024

I, Brent South, Chief Appraiser for Hunt County Appraisal District, solemnly
certify that the value listed below is that portion of the Hunt County
Appraisal District Roll taxable by the City of Celeste.

NUMBER OF CERTIFIED ACCOUNTS.....	654
NUMBER OF ACCOUNTS UNDER PROTEST.....	0
TOTAL NUMBER OF ACCOUNTS.....	654
CERTIFIED NET TAXABLE BEFORE FREEZE.....	64,133,497
CERTIFIED FREEZE TAXABLE.....	6,796,445
CERTIFIED FREEZE ACTUAL TAX.....	19,625.51
NEW VALUE TAXABLE.....	2,483,260
2024 AVERAGE MARKET VALUE OF SINGLE FAMILY RESIDENCE.....	167,009
2024 AVERAGE TAXABLE VALUE (AFTER HOMESTEAD EXEMPTION) OF SINGLE FAMILY RESIDENCE.....	128,868

Signed

Date

July 12, 2024



2024 CERTIFIED TOTALS

Property Count: 654

CCL - CELESTE, CITY
Grand Totals

7/12/2024

3:22:04PM

Land		Value			
Homesite:		12,312,263			
Non Homesite:		10,282,663			
Ag Market:		6,529,880			
Timber Market:		0	Total Land	(+)	29,124,806
Improvement		Value			
Homesite:		35,575,172			
Non Homesite:		30,804,197	Total Improvements	(+)	66,379,369
Non Real		Count	Value		
Personal Property:	63		8,130,580		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					8,130,580
					103,634,755
Ag	Non Exempt	Exempt			
Total Productivity Market:	6,529,880	0			
Ag Use:	63,420	0	Productivity Loss	(-)	6,466,460
Timber Use:	0	0	Appraised Value	=	97,168,295
Productivity Loss:	6,466,460	0			
			Homestead Cap	(-)	6,064,410
			23.231 Cap	(-)	228,282
			Assessed Value	=	90,875,603
			Total Exemptions Amount (Breakdown on Next Page)	(-)	26,742,106
			Net Taxable	=	64,133,497

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	856,441	856,441	2,878.06	3,234.51	9		
OV65	6,612,870	5,940,004	16,747.45	18,096.18	55		
Total	7,469,311	6,796,445	19,625.51	21,330.69	64	Freeze Taxable	(-)
Tax Rate	0.3497360						
						Freeze Adjusted Taxable	=
							57,337,052

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 220,153.82 = 57,337,052 * (0.3497360 / 100) + 19,625.51

Certified Estimate of Market Value: 103,634,755
 Certified Estimate of Taxable Value: 64,133,497

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2024 CERTIFIED TOTALS

Property Count: 654

CCL - CELESTE, CITY

Grand Totals

7/12/2024

3:22:38PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	6	98,270	0	98,270
DP	9	0	0	0
DV3	1	0	12,000	12,000
DV4	11	0	108,000	108,000
DVHS	4	0	503,068	503,068
EX-XN	1	0	5,930	5,930
EX-XR	2	0	325,260	325,260
EX-XV	73	0	25,088,788	25,088,788
EX366	20	0	18,120	18,120
OV65	63	572,500	0	572,500
OV65S	1	10,000	0	10,000
PC	2	170	0	170
Totals		680,940	26,061,166	26,742,106

2024 CERTIFIED TOTALS

Property Count: 654

CCL - CELESTE, CITY
Grand Totals

7/12/2024 3:22:38PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	310	111.1195	\$1,407,320	\$45,493,755	\$39,389,175
B	MULTIFAMILY RESIDENCE	6	0.1808	\$924,880	\$2,754,440	\$2,754,440
C1	VACANT LOTS AND LAND TRACTS	66	33.8966	\$0	\$2,414,790	\$2,356,688
D1	QUALIFIED AG LAND	60	409.7475	\$0	\$6,529,880	\$63,420
D2	NON-QUALIFIED LAND	11		\$0	\$110,680	\$110,680
E	FARM OR RANCH IMPROVEMENT	47	74.9246	\$217,050	\$8,045,110	\$6,797,876
F1	COMMERCIAL REAL PROPERTY	35	8.1565	\$0	\$4,581,390	\$4,511,650
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$1,115,790	\$1,115,790
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$676,560	\$676,560
J4	TELEPHONE COMPANY (INCLUDI	6	0.0861	\$0	\$297,740	\$297,740
J5	RAILROAD	4	2.3836	\$0	\$234,750	\$234,750
J6	PIPELAND COMPANY	4		\$0	\$3,570,930	\$3,570,760
J7	CABLE TELEVISION COMPANY	1		\$0	\$565,190	\$565,190
L1	COMMERCIAL PERSONAL PROPE	22		\$0	\$1,524,790	\$1,495,760
L2	INDUSTRIAL PERSONAL PROPERT	3		\$0	\$122,960	\$122,960
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$17,560	\$15,948
S	SPECIAL INVENTORY TAX	1		\$0	\$54,110	\$54,110
X	TOTALLY EXEMPT PROPERTY	96	84.6248	\$279,110	\$25,524,330	\$0
Totals			725.1200	\$2,828,360	\$103,634,755	\$64,133,497

2024 CERTIFIED TOTALS

Property Count: 654

CCL - CELESTE, CITY

Grand Totals

7/12/2024

3:22:38PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	A1 - Real, Land/Res Single Family (Subc	270	90.5981	\$1,323,660	\$42,379,276	\$36,687,861
A2	A2 - Real, Land/Res Mobile Home (Subc	32	15.5189	\$0	\$2,199,240	\$1,838,975
A3	A3 - Real, Land/Res Other Imps Only (80	5.0025	\$83,660	\$915,239	\$862,339
B1	B1 - Real, Land/Res Multi-Family/Apart	4		\$924,880	\$2,368,260	\$2,368,260
B2	B2 - Real/Land Duplexes (2 units)	2	0.1808	\$0	\$386,180	\$386,180
C1	C1 - City, Rural/Res Lot, Vacant (Subdiv	64	32.8027	\$0	\$2,328,350	\$2,270,248
C3	C3 - Business/Comm Lot Vacant (Subdi	2	1.0939	\$0	\$86,440	\$86,440
D1	D1 - All Agricultural Land Accounts	60	409.7475	\$0	\$6,529,880	\$63,420
D2	D2 - Real, Farm/Ranch Other Imps (bar	11		\$0	\$110,680	\$110,680
E1	E1 - Real, Land/Residential Imps on No	31	23.2070	\$217,050	\$6,112,668	\$5,100,628
E2	E2 - Real, Land/Mobile Home on Non A	6	10.4000	\$0	\$645,100	\$482,927
E3	E3 - Real, Land/Other Imps on Non Ag L	19	1.9003	\$0	\$444,742	\$372,151
E4	E4- Non-Qualifying Ag Land (Vacant Ab	10	39.4173	\$0	\$842,600	\$842,170
F1	F1 - Real Property, Commercial	35	8.1565	\$0	\$4,581,390	\$4,511,650
J2	J2 - Gas Companies	1		\$0	\$1,115,790	\$1,115,790
J3	J3 - Electric Companies	2		\$0	\$676,560	\$676,560
J4	J4 - Telephone Companies	6	0.0861	\$0	\$297,740	\$297,740
J5	J5 - Railroads	4	2.3836	\$0	\$234,750	\$234,750
J6	J6 - Pipelines	4		\$0	\$3,570,930	\$3,570,760
J7	J7 - Cable TV Companies	1		\$0	\$565,190	\$565,190
L1	L1 - Tangible Personal Property, Busines	22		\$0	\$1,524,790	\$1,495,760
L2P	L2P - Radio Towers	2		\$0	\$83,200	\$83,200
L2Q	Conversion	1		\$0	\$39,760	\$39,760
M1	M1 - Tangible Personal, Mobile Homes	1		\$0	\$17,560	\$15,948
S		1		\$0	\$54,110	\$54,110
X		96	84.6248	\$279,110	\$25,524,330	\$0
Totals			725.1200	\$2,828,360	\$103,634,755	\$64,133,497

2024 CERTIFIED TOTALS

Property Count: 654

CCL - CELESTE, CITY
Effective Rate Assumption

7/12/2024

3:22:38PM

New Value

TOTAL NEW VALUE MARKET:	\$2,828,360
TOTAL NEW VALUE TAXABLE:	\$2,483,260

New Exemptions

Exemption	Description	Count		
EX366	HB366 Exempt	1	2023 Market Value	\$2,600
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,600

Exemption	Description	Count	Exemption Amount
OV65	Over 65	7	\$60,000
PARTIAL EXEMPTIONS VALUE LOSS			\$60,000
NEW EXEMPTIONS VALUE LOSS			\$62,600

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$62,600

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
159	\$167,009	\$38,141	\$128,868
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
137	\$159,919	\$35,820	\$124,099

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Tax Deferral Report

7/15/2024 10:17:24AM

Prop ID	Geo ID	File As Name	Legal Description	Exmp Code	Begin Date	End Date	Change Date
75449	4520-0020-002A-23	DAVENPORT JAMES L	S4520 PERRIN ADDITION BLK 2 LOT 2A (N/2) ACRE	OV65	05/01/2020		10/28/2020
75473	4520-0130-0030-23	EVANS MARGIE	S4520 PERRIN ADDITION BLK 13 LOT 3 ACRES .3099	DP	01/15/2020		01/15/2020
75474	4520-0130-0040-23	EVANS MARGIE	S4520 PERRIN ADDITION BLK 13 LOT 4 ACRES .3099	DP	01/15/2020		01/15/2020
90335	5634-0000-0170-23	THACKER MARY J	S5634 WOLFE ADDITION LOT 17 ACRES .2984	OV65	11/02/2021		11/04/2021

Entities:	CCL	End Year:	Status:	Active
Start Year:				
Sort Option:	Name			