



MASTER FEE CHART

Miscellaneous Fees	
Copies of fire and police reports and other special documents	Charges to recover costs associated with public information requests related to fire and police shall be assessed in accordance with Texas Administrative Code, title 1, part 3, chapter 70, rule 70.3 Charges for Providing Copies of Public Information.
	Copies of special documents for police reports shall be assessed in accordance with the Texas Transportation Code (550.065) Release of Certain Information Relating to Accidents.
Copies of public information	Charges to recover costs associated with public information requests shall be assessed in accordance with Texas Administrative Code, title 1, part 3, chapter 70, rule 70.3 Charges for Providing Copies of Public Information.
Fingerprinting Fee	All requests to have your fingerprints taken require a \$25.00 dollar fee.
Garage sale permit	\$10 per event held
Animal control related fee	Animal control related fees shall be in accordance with the Collin County Animal Services and City of Celina Interlocal Agreement, as amended.
Financial statements or year-end audits	\$10
Code of Ordinances	\$100
Comprehensive plan with maps	\$200
Senior Center	
Deposit	\$100
Rental Fee	\$50 per day
Special Events	
Special event permits	\$50
Special events, tents	\$150 per event



MASTER FEE CHART

Library Fees

Library material that is 60 days or more overdue is considered lost, and the replacement cost of the item is added to the borrower's record.

Overdue books, audio books, music CDs and magazines	\$0.25 per day
Overdue DVDs	\$1.00 per day
Maximum Fine	Replacement cost of the item documented in the library database record
Replacement library card	\$1.00
Damaged audio/visual cases	\$3.00
Lost or damaged material	Replacement cost of the item documented in the library database record.
Copies and printing	\$0.10 per page
Fax (sending and receiving)	\$1.00 for first page and \$0.50 for each additional page



MASTER FEE CHART

Parks & Recreation Fees				
Practice/Tournament				
	Practice (2 hours)		Tournament*	Camp/Clinic/Etc
	Resident	Nonresident		
Baseball/softball (per field)	\$40.00	\$50.00	\$350.00 (per day)	\$5.00 per participant, as applicable
Soccer/football (per field)	\$20.00	\$30.00	\$200.00 (per day)	
Tennis court (per court)	\$10.00	\$20.00	\$40.00 (per day)	
* Tournament fee includes 1 field setup, typically for the start of the event				
Additional Facility Costs				
Lighting (per field)		\$40 per hour		
Game preparation (baseball/softball)		\$30 per field, per setup		
Game preparation (multiuse fields):		Costs contingent upon dimensions and markings required.		
Parks and recreation staff (per employee)		\$40 (hourly)		
<div>- After 11:00 p.m., it is mandatory to have one parks representative on site.</div> <div>- At the discretion of the director, more than one parks representative may be required.</div> <div>- Repair of damaged facilities to be paid for at actual cost of labor and materials.</div> <div>- Parks department reserves exclusive right to sale of concession items and use of concession stand unless agreed upon otherwise in rental agreement contract.</div>				
Pavilion (per four (4) hours)				
Less than 50 attendees		\$50		
51-100 attendees		\$75		
More than 100 attendees		\$125		



MASTER FEE CHART

Development Services Fees	
New 1 & 2 Family Dwellings	
Application	\$50
Plan Review	\$300
Revised plan review	\$175
Building Permit Fee	\$0.92 per square foot under roof
Certificate of Occupancy	\$65 (Temp CO is \$100 each 10 days)
Building Fee	\$75 per (plumbing, electrical, mechanical)
T-Pole	\$50
Irrigation	\$185
Fence	\$75
Expired Permits	50% refund on permit fee prior to work beginning
Re-inspection Fee	\$75 per failed inspection after 2 nd failed inspection
Re-instated Permit Fee	25% (same plan) or 50% (revised) of original fee
Parkland Dedication Fee	1 acre each 50 lots (or \$2 per sf of land of that acreage)
Park Improvement Fee	\$1,500 per lot
Building Activity Fee	\$500 if / when applicable
Technology Fee	\$500 if / when applicable
Outdoor Warning Device	if / when applicable
Capital Recovery Fees	if / when applicable
Impact Fees (water, sewer, roadway)	See impact fee chart: varies per subdivision
Residential Remodel / Addition & Accessory Structures	
Application	\$50
Plan Review	\$100
Revised Plan Review	\$100
Building Permit Fee	\$0.92 per square foot under roof (\$75.00 minimum)
Building Fee	\$75 per (plumbing, electrical, mechanical)
Re-inspection Fee	\$75 per failed inspection after 2 nd failed inspection
Work Without Permit	Double Permit Fee



MASTER FEE CHART

Residential Building Permits - Mechanical, Electrical, Plumbing	
Building Permit Mechanical	\$75
Building Permit Electrical	\$75
Building Permit Plumbing	\$75
Work Without Permit	Double Permit Fee

Residential Miscellaneous Permit	
After hours inspection	\$80 per hour / 4 hour minimum
Demolition	\$50 application + \$100 permit
Curb cut / driveway / flatwork	\$50 application + \$100 permit
Fence	\$50 application + \$ 75 permit
Foundation Repair	\$50 application + \$100 permit
House Moving	\$50 application + \$400 permit
Irrigation	\$50 application + \$185 permit
Irrigation Repair	\$75
Manufactured Home	\$50 application + \$100 permit + trades (\$75. ea)
Patio Cover / Deck / Outdoor Kitchen Garage / Shade Structure	\$50 application + \$75 review + \$200 permit
Pool / Spa	\$50 application + \$75 review + \$200 permit
Refund policy	80% permit fee when no work has been done
Re-inspection Fee	\$75
Retaining Wall	\$50 application + \$100 permit
Roof / Roof repair	\$50 application + \$100 permit
Simple Grading - single lot	\$50 application + \$ 75 permit
T-Pole	\$50
Unauthorized Cover-up Fee	\$100
Water well drilling	\$50 application + \$100 permit
Work Without Permit Fee	Double permit fee



MASTER FEE CHART

New Commercial & Multi-Family Dwellings	
Application	\$150
Plan Review	50% of building permit fee for projects valued at two million dollars or less, 25% of permit fee for projects valued greater than two million dollars, or amount as required by 3rd party review.
Fourth (or more) Plan Review Fee	\$1000 each new review
Revised Plan Check Fee	50% of original plan review fee
Minor Plan Revision	\$500
Commercial Building Permit Fee	Current ICC square foot construction costs table fee for appropriate construction type - (gross area X square foot construction cost X permit fee multiplier (.0075) = permit fee
Multi-Family Building Permit Fee	\$0.85 per square foot under roof
Re-inspection Fee	\$75 per failed inspection after 2 nd failed inspection
Building Fee - Mechanical / Electrical / Plumbing	Square footage of bldg. floor area: separate fee in addition to: a. 1 - 3,000 square feet: \$75 b. 3,001 - 10,000 square feet: \$125. c. 10,000 - 100,000 square feet: \$150. d. over 100,000 square feet: \$175
Building Activity Fee	\$500 (per wastewater connection)
Parkland Dedication Fee	\$500 per unit (when applicable)
Park Improvement Fee	\$1,000 per unit (when applicable)
Certificate of Occupancy	\$100
Temporary CO	\$100 + \$100 per additional 10 business days
Impact Fees (water, sewer, roadway)	See impact fee chart



MASTER FEE CHART

Finish-out & Miscellaneous Commercial / Multi-Family Permit Fees	
Application	\$150
Plan Review	50% of building permit fee for projects valued at two million dollars or less, 25% of permit fee for projects valued greater than two million dollars, or amount as required by 3rd party review
Revised Plan Check Fee	50% of original plan review fee
Revised plan review	\$175
Commercial Building Permit Fee	\$6.50 per \$1,000 in value. Minimum \$100.
Multi-Family Building Permit Fee	\$0.37 per square foot
Minor Plan Revisions	\$500
Building Fee – (M, E, P)	\$5.00 per \$1,000 in value. \$75 minimum
Clean & show / meter release	\$75
Demolition	\$150 application + \$100 permit
Commercial Pool	\$150 application + \$500 permit
Curb cut / driveway / flatwork	\$150 application + \$100 permit
Retaining wall / Screen wall / Fence	\$150 application + \$5.00 per \$1,000 valuation (\$100 minimum)
T-Pole	\$50
Unauthorized Cover-up	\$100
Refund policy	80% permit fee when no work has been done
Re-inspection Fee	\$75 per inspection
Work without permit Fee	Double permit fee
After hours inspection	\$80 per hour / 4 hour minimum
Certificate of Occupancy	\$100
Temporary CO	\$100 + \$100 per additional 30 days
Temporary Trailer	\$150 application + \$200 permit + Trades



MASTER FEE CHART

Annual Contractor Registration	
Electrical Contractor	no charge - State law
General Contractor	\$100
Irrigator Contractor	\$100
Mechanical Contractor	\$100
Plumbing Contractor	no charge - State law
Sign Contractor	\$100
Utility Franchise Contractor	no charge
Work without Permit Fee	Double Permit Fee
Signs / Promotional Event Permits	
Wall Sign	\$150 application + \$50 permit + (\$75 electrical)
Monument Sign	\$150 application + \$50 permit + (\$75 electrical)
Banners	\$50 permit (2 week period) - allowed 3 times per year
Human Sign	\$100 per day per person
Promotional Event	\$50 permit + \$50 food if applicable



MASTER FEE CHART

Site Development Fees (Civil Permit) – Alternative Process	
Application	\$150
Plan Review - Private	50% of building permit fee for projects valued at two million dollars or less, 25% of permit fee for projects valued greater than two million dollars, or amount as required by 3rd party review
Plan Review – Public and Other Subdivisions	0 - 100 lots: \$85 per lot 101 - 200 lots: \$75 per lot 201 - 300 lots: \$65 per lot Greater than 300 lots: \$55 per lot
Fourth (& more) Plan Review	\$1,000 each
Landscape / Hardscape Plan Review	\$300
Revised Plan Check Fee	50% of original plan review fee
Civil Permit Fee - Private	\$6.50 per \$1,000 in value. \$100 minimum.
Civil Permit Fee - Public	3% of paving / site utility valuation
Engineering Permit Fees – Alternative Process	
Franchise / Utility companies	No Fee
Non-Franchise	\$150 application + \$75 permit
After-Hour Inspection	\$80 per hour (4 hour minimum)
Floodplain Permit	\$150 application + 3 rd party review fee (if applicable) + 0 – 3 acres: \$300 3.01 – 20 acres: \$500 20+ acres: \$1,000 + \$10 per acre
Earthwork / Grading Permit	\$150 application + 0 – 5 acres: \$100 5.1 – 10 acres: \$200 10+ acres: \$500 + \$10 per acre



MASTER FEE CHART

Site Development Fees (Civil Permit) – Chapter 212 Process	
Application	\$300
Plan Review - Private	100% of building permit fee for projects valued at two million dollars or less, 50% of permit fee for projects valued greater than two million dollars, or amount as required by 3rd party review
Plan Review – Public and Other Subdivisions	0 - 100 lots: \$170 per lot 101 - 200 lots: \$150 per lot 201 - 300 lots: \$130 per lot Greater than 300 lots: \$110 per lot
Fourth (& more) Plan Review	\$2,000 each
Landscape / Hardscape Plan Review	\$600
Revised Plan Check Fee	100% of original plan review fee
Civil Permit Fee - Private	\$13.00 per \$1,000 in value. \$200 minimum.
Civil Permit Fee - Public	6% of paving / site utility valuation
Engineering Permit Fees – Chapter 212 Process	
Franchise / Utility companies	No Fee
Non-Franchise	\$300 application + \$150 permit
After-Hour Inspection	\$160 per hour (4 hour minimum)
Floodplain Permit	\$300 application + 3 rd party review fee (if applicable) + 0 – 3 acres: \$600 3.01 – 20 acres: \$1,000 20+ acres: \$2,000 + \$20 per acre
Earthwork / Grading Permit	\$300 application + 0 – 5 acres: \$200 5.1 – 10 acres: \$400 10+ acres: \$1,000 + \$20 per acre



MASTER FEE CHART

Planning & Zoning Fees	
Site Plan Review	\$500
Minor/ Amending/ Conveyance Plats	\$400
Preliminary / Replat / Final Plats	\$500 + \$10 per lot
Chapter 212 Plat Process	\$1,000 + \$20 per lot
Plat Filing Fee	\$150
Development Agreement	\$2,500
Development Agreement (Minor)	\$1,000
Development Agreement with PID	\$5,000
Annexations	\$750
PD Application	\$750
Special Use Permit	\$500
Zoning Verification Letter	\$100
Variance (BOA)	\$250
Zoning Signage	\$300
Alley Abandonment	\$300
Prints of Long-Range Plans	\$30
Tree Removal	
Tree Removal Permit	\$150 (+ mitigation – see Tree Valuation Schedule)
6" – 10" (DBH)	\$600 x (multiplier)
11" – 20" (DBH)	\$1,600 x (multiplier)
21" – 30" (DBH)	\$4,000 x (multiplier)
31" + (DBH)	\$5,000 x (multiplier)



MASTER FEE CHART

Health Department Annual Permits	
Food Service Establishment	\$350
Food Service - Limited Purpose / Private School	\$100
Food Service - Non-profit / Public school	No Charge
Food Truck (hot or cold)	\$250
Grocery Store - major	\$600
Grocery Store - minor	\$250
Late Annual Renewal	\$100
Re-inspection Fee	\$100
Seasonal Food	\$150
Temp. Food / Event vendor	\$50
Other Annual Permits	
Alcohol	Half of the state fee (TABC Regulated)
Pool (Public or semi-private)	\$200
Solicitor / Vendor	\$100 per year
Rental Permit (multi-family)	\$150 + \$20 per unit



MASTER FEE CHART

Fire Department Permit / Inspection Fees	
Fire Alarm	1 to 150 devices: \$150 Over 150 devices: \$300 Additional floors (over one): \$50 each Red tag fee for each inspection: \$250
Fire Sprinkler - commercial	1 to 150 devices: \$150 Over 150 devices: \$300 Additional floors (over one): \$50 each Foam system: + \$50 Red tag fee for each inspection: \$250
Fire Sprinkler - single family	\$150 Foam system: + \$50
Fire Pump	\$300
Stand Pipe System	\$150
Underground Fire Main	\$150
Remote FDC	\$150 (each)
Access Control System	\$150 per unit
Gate Access Control	\$150 per gate
Hood System	\$150 per hood
FM 200 System	\$150
Spray Booth	\$150
Fire Lane Modification / Alteration	\$150
LPG or Compressed Gases	\$150
Flammable / Combustible Storage Tanks	\$150 per tank
Fire Lane Traffic Control Device	\$150
Temp. Tent or Canopy structure	\$150
Battery Systems	\$150
Burn Permit	\$100 per area
Work without Permit Fee	Double Permit Fee



MASTER FEE CHART

Fire Department Permit / Inspection Fees (cont.)

Fireworks	\$250
After Hours Inspection	\$80 per Hour – Minimum of four (4) hours
Any Failed Inspection – Red Tag Fee	\$250
Fire Watch Personnel	\$50 per Hour – Minimum of four (4) hours per each fire watch

Alarm Fees

Annual, Nonrefundable – New Alarm Permit or Renewal (Residential)	\$35
Annual, Nonrefundable – New Alarm Permit or Renewal (Commercial)	\$100
<p>- A permit is valid for a period of twelve (12) months from the date of issuance. Permits must be renewed within ten (10) days of the expiration of the previously issued permit. An updated application and registration renewal fee must be submitted for renewal.</p> <p>- Governmental and public educational sites are exempt from all permit fees, false alarm charges, service fees and fines that are assessed under this article as long as the entity has a valid alarm permit, but shall comply with all other requirements of this article.</p>	
<p>To register an alarm and/or read the City Ordinances on Alarm Systems visit https://www.crywolfservices.com/celinatx/</p>	



MASTER FEE CHART

Business Related Fees	
Video games and other amusement devices; arcades	<u>Investigation and processing fee:</u> (1) Nonrefundable investigation fee: \$35.00. (2) Each applicant for one, two or three licenses for video games or pool tables not to be in an arcade shall pay a nonrefundable investigation fee of \$35.00.
	<u>Renewal:</u> An investigation fee of \$35.00 shall be charged in connection with a renewal and shall be due on or before January 1st of each year.
Peddlers and solicitors	Each itinerant vendor, merchant or peddler taking orders for sale or offering any item or service within the corporate limits of the city will pay a fee of \$100.00 per year to the city.
Farmer's Market potentially hazardous food vendor fee	\$ 50 minimum for the year
Liquid propane portable container permit (retail)	Display: \$150.00 per display.
	A plan submittal by the owner is required prior to inspection. Fees include plan review, one final inspection and a permit. If a red tag is issued to the contractor during an inspection, there will be a reinspection fee of up to \$250.00 for each reinspection.
Auto related business regulation fees	Yearly inspection fee for all automotive-related businesses: \$200.00 annually
	Bulk storage fee: \$50.00 annually.
Liquid waste transporter permit fee	Liquid waste transporter permit fee: \$50.00 per vehicle, annually.
	A failed inspection will be subject to a reinspection fee of \$50.00 for subsequent inspections.



MASTER FEE CHART

Utility Rates & Charges			
Water Deposits			
Residential	\$200 per each living unit		
Business – fewer than 5 employees	\$150		
Business – 5 employees or more	\$200		
Cleaners/Laundromats	\$250		
Grocery Store - minor	\$250		
All two-inch meters	\$250, plus \$100 for each inch over 2"		
Water Rates			
Residential			
Inside City (W1 Residential) – Monthly Minimum Charge			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$23.84	\$24.56	\$25.30
1"	\$40.10	\$41.30	\$42.54
1-1/2"	\$80.21	\$82.61	\$85.09
2"	\$128.33	\$132.18	\$136.14
Inside City (W1 Residential) – Volume Rate/1,000 Gal			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–10,000	\$5.21	\$5.37	\$5.53
10,001–20,000	\$7.89	\$8.13	\$8.37
20,001–30,000	\$9.29	\$9.57	\$9.86
30,001 above	\$13.41	\$13.81	\$14.23



MASTER FEE CHART

Outside City (W2 Residential Outside) – Monthly Minimum Charge			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$35.77	\$36.84	\$37.95
1"	\$60.15	\$61.95	\$63.81
1-1/2"	\$120.31	\$123.92	\$127.64
2"	\$192.50	\$198.27	\$204.21
Outside City (W2 Residential Outside) – Volume Rate/1,000 Gal			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–10,000	\$7.82	\$8.05	\$8.29
10,001–20,000	\$11.84	\$12.19	\$12.56
20,001–30,000	\$13.94	\$14.35	\$14.78
30,001 above	\$20.12	\$20.72	\$21.34
Commercial			
Inside City (W3 Commercial) – Monthly Minimum Charge			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$28.64	\$29.50	\$30.39
1"	\$50.13	\$51.63	\$53.18
1-1/2"	\$100.26	\$103.27	\$106.37
2"	\$160.41	\$165.22	\$170.18
3"	\$240.61	\$247.83	\$255.26
4"	\$401.02	\$413.05	\$425.44



MASTER FEE CHART

Inside City (W3 Commercial) – Volume Rate/1,000 Gal			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–10,000	\$5.21	\$5.37	\$5.53
10,001–20,000	\$7.89	\$8.13	\$8.37
20,001–30,000	\$9.29	\$9.57	\$9.86
30,001 above	\$13.41	\$13.81	\$14.23
Outside City (W4 Commercial Outside) – Monthly Minimum Payment			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$42.97	\$44.26	\$45.58
1"	\$75.20	\$77.45	\$79.77
1-1/2"	\$150.39	\$154.90	\$159.55
2"	\$240.62	\$247.84	\$255.27
3"	\$360.91	\$371.74	\$382.89
4"	\$601.53	\$619.58	\$638.16
Outside City (W4 Commercial Outside) – Volume Rate/1,000 Gal			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–10,000	\$7.82	\$8.05	\$8.29
10,001–20,000	\$11.84	\$12.19	\$12.56
20,001–30,000	\$13.94	\$14.35	\$14.78
30,001 above	\$20.12	\$20.72	\$21.34

- Temporary water service: Temporary water service may be established at a residential structure for cleaning at the rate of \$15.00 per day.
- Bulk water sales: Bulk water sales via a fire hydrant connection will be billed at the most current commercial rate. A hydrant meter deposit will be collected in the amount of \$1,000.00, returnable upon settlement of the account. Anyone caught obtaining water without permission will be charged with a criminal offense.



MASTER FEE CHART

Wastewater Monthly Rates and Charges			
<i>Residential</i>			
Inside City – Monthly Minimum Charge			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$23.44	\$25.54	\$27.84
1"	\$42.11	\$45.90	\$50.03
1-1/2"	\$78.59	\$85.66	\$93.37
2"	\$134.72	\$146.85	\$160.07
Inside City – Volume Rate/1,000 Gal			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–5,000	\$5.84	\$6.37	\$6.94
5,001–Maximum	\$7.23	\$7.88	\$8.59
<i>Maximum Gallons</i>	<i>13,000</i>	<i>12,000</i>	<i>11,000</i>
Outside City – Monthly Minimum Charge			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$35.15	\$38.32	\$41.76
1"	\$63.16	\$68.84	\$75.04
1-1/2"	\$117.88	\$128.49	\$140.06
2"	\$202.09	\$220.27	\$240.10
Outside City – Volume Rate/1,000 Gal			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–5,000	\$8.76	\$9.55	\$10.41
5,001–Maximum	\$10.85	\$11.82	\$12.88
<i>Maximum Gallons</i>	<i>13,000</i>	<i>12,000</i>	<i>11,000</i>



MASTER FEE CHART

Commercial			
Inside City – Monthly Minimum Charge			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$28.07	\$30.59	\$33.35
1"	\$52.64	\$57.37	\$62.54
1-1/2"	\$98.24	\$107.08	\$116.72
2"	\$168.41	\$183.56	\$200.08
4"	\$421.01	\$458.90	\$500.20
Inside City – Volume Rate/1,000 Gal			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001– Above	\$6.37	\$6.94	\$7.56
Outside City – Monthly Minimum Payment			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$42.10	\$45.89	\$50.02
1"	\$78.95	\$86.06	\$93.81
1-1/2"	\$147.36	\$160.63	\$175.08
2"	\$252.61	\$275.34	\$300.12
4"	\$631.52	\$688.36	\$750.31
Outside City – Volume Rate/1,000 Gal			
	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001 and Above	\$9.55	\$10.41	\$11.34



MASTER FEE CHART

Garbage Collection (Residential / Senior Citizen) + 8.25% sales tax	
Trash	\$10.69 / \$9.25
Recycling	\$2.96 / \$2.57
Extra cart	\$5.37 / \$5.37
Water & Sewer Service Charges	
Disconnect/Reconnect Fee	\$50 (\$75 if incurred outside of the City's normal business hours.)
Transfer Fee	\$25
Trip Fee	\$15 (\$30 if incurred outside of the City's normal business hours.)
Reread	\$20
Profile History	\$25 plus \$0.10 per page
Temporary disconnect/reconnect	\$25
Meter Test	\$40
Tamper Fee	\$500
Returned Check Fee	\$25
Meter Fees	
3/4"	\$330
1"	\$440
1 1/2"	\$770
2"	\$1080
Fire Hydrant Meter Deposit	\$2050 (+ \$50 monthly administrative fee)
Meter Change Out (Customer Request)	A meter change-out fee will be indexed according to the age of the meter, with a 10% reduction in the actual cost of replacement, including labor and materials, for each year that the existing meter has been installed.
Reinspection Fees	
First	\$50
Second	\$75
Third	\$100



MASTER FEE CHART

Water/Wastewater Connection Fees	
Water	
¾" Tap	\$950
1" Tap	\$1060
1 ½" Tap	\$1260
2" Tap	\$1450
<p>- All taps greater than two inches will be priced at time of installation and shall require a meter vault and shall meet the most current engineering design standards.</p> <p>- Standard fees reference herein do not include extraordinary costs incurred by the city, including but not limited to the cost of labor and materials related to boring and repairs to streets and easements. The city will provide an itemized list detailing the actual costs of such labor and materials.</p>	
Sewer	
4" Tap	\$810
<p>- All taps greater than four inches will be priced at time of installation.</p> <p>- Standard fees reference herein do not include extraordinary costs incurred by the city, including but not limited to the cost of labor and materials related to boring, manholes and repairs to streets and easements. The city will provide an itemized list detailing the actual costs of such labor and materials.</p>	
Pro-rata charges	
The rate of recovery will be calculated at the time of installation, however, will not exceed the actual amount of the line installed. The time period for recovery is five years past the date of the end of the maintenance bond.	
Impact fees	
Impact fees for water and sewer service units shall be charged in accordance with the current impact fee ordinance.	
Repair fees	
Repair to a city-owned infrastructure will be charged to the party responsible for disruption of service. The fees associated with the repair charge will be actual cost of materials, equipment, labor and repair to streets and easements.	
Review fees for permits	
<p><u>Individual wastewater discharge permit</u>. A review fee and administration fee will be due at time of application in the amount of seven thousand five hundred dollars (\$7,500.00). No permit will be issued until this fee is paid by the applicant.</p>	



MASTER FEE CHART

Municipal Drainage Utility System Fees	
The drainage utility fee set forth in this section shall be collected through the city's bill for public utilities pursuant to the act	
Impervious Area; Fee Assessed	
<ul style="list-style-type: none"> - Drainage utility fees shall be charged based on a property's contribution to the public drainage utility system. The contribution shall be based on the impervious area for the property. - The drainage utility fee, payable monthly, shall be established with respect to all property within the according to the following schedule: 	
Single Family Residential	
Tier 1 (smallest 20%, 0 – 3,750 sqft IA)	\$4.90
Tier 2 (middle 60%, 3,750–6,400 sq ft IA)	\$7.90
Tier 3 (largest 20%, > 6,400 sq ft IA)	\$13.25
Non Single Family Residential	
Monthly Rate per ERU	\$7.75
<p>*ERU (Equivalent Residential Unit) = 5,000 square feet impervious area.</p> <p>A minimum charge of one (1) ERU shall be applied to each nonexempt nonsingle-family residential developed property, regardless of classification.</p>	
Impervious Exemptions	
<ul style="list-style-type: none"> - Property held and maintained in its natural state, until such time that the property is developed and all of the public infrastructure constructed has been accepted by the city in which the property is located for maintenance; - A subdivided lot, until a structure has been built on the lot and a certificate of occupancy has been issued by the city; - Property with proper construction and maintenance of a wholly sufficient and privately owned drainage system; - State property; - School district property; - City property; - Tax-exempt religious institution property; and - County property; - Public or private institutions of higher education property. 	



MASTER FEE CHART

Right-of-Way Management Fees					
Streets, sidewalks and other public places, right-of-way management:					
Permit Application Fee			\$100		
Expedited Application Fee			\$250		
Saturday Inspection Fee; each Saturday			\$200		
Permit expiration fee; each permit for incomplete work on expiration date if not extended			\$30		
Electronic maps submittal fee; per hour of labor necessitated by hard copy submittal in lieu of electronic format (minimum fee of 2 hours)			\$80		
Registration per right-of-way user per year			\$50		
Inspection fee			\$1.00/LF or \$150/day of anticipated construction time, whichever is greater		
Small Cell Application Fee (this penalty shall not exceed and is capped by statutory limits)			\$500.00 (1–5 network notes)		
			\$500.00 (1–5 network notes)		
			\$1,000.00 per pole.		
Small cell user fees (this penalty shall not exceed and is capped by statutory limits)			\$250.00 annually for each network node		
			\$20.00 per year for city pole attachment.		
Public Inconvenience Penalty					
Public inconvenience penalties are assessed and calculated from the date of expiration of the permit until date of completion of work or repair or of final backfill if turned over to the department for repair. This penalty shall not exceed and is capped by statutory limits.					
Type of Facility	Unit of Cost	Penalty (per day)			
		31-75 days	79-90 days	90-10 days	>100 days
Sidewalk	Per sq. foot	\$0.0026	\$0.0052	\$0.0078	\$0.0104
Driveway	Per each	\$39.00	\$78.00	\$117.00	\$156.00



MASTER FEE CHART

EMS Billing Fees	
BLS Nonemergency	\$1,150
BLS Emergency	\$1,150
ALS Nonemergency	\$1,350
ALS Emergency	\$1,350
ALS Level 2	\$1,450
Specialty Care Transport	\$1,350
Oxygen	\$125
ALS Disposables	\$400
BLS Disposables	\$300
Medications	\$100
Additional Crew Member	\$40
Refusal/No Transport Fee	N/A
Definitive Care Fee <i>(treatment by IV or IM meds with no transport)</i>	\$200

APPENDIX A FEE SCHEDULE

ARTICLE A5.000 UTILITY RATES AND CHARGES

ARTICLE A5.000 UTILITY RATES AND CHARGES

Sec. A5.001 Water deposits

- (a) Residential (each living unit): \$200.00.
- (b) Business (fewer than 5 employees): \$150.00.
- (c) Business (5 employees or more): \$200.00.
- (d) Restaurant/grocery store: \$250.00.
- (e) Cleaners/laundromats: \$250.00.
- (f) All two-inch meters (plus \$100.00 for each inch over 2"): \$250.00.

(Ordinance 2018-20, sec. 3.01, adopted 4/10/18)

ARTICLE A5.000 UTILITY RATES AND CHARGES

Sec. A5.002 Water rates

(a) Residential.

(1) Inside city (W1 residential).

(A) Monthly minimum charge:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$23.84	\$24.56	\$25.30
1"	\$40.10	\$41.30	\$42.54
1-1/2"	\$80.21	\$82.61	\$85.09
2"	\$128.33	\$132.18	\$136.14

(B) Volume rate/1,000 gal:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–10,000	\$5.21	\$5.37	\$5.53
10,001–20,000	\$7.89	\$8.13	\$8.37
20,001–30,000	\$9.29	\$9.57	\$9.86
30,001 above	\$13.41	\$13.81	\$14.23

(2) Outside city (W2 residential outside).

(A) Monthly minimum charge:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$35.77	\$36.84	\$37.95
1"	\$60.15	\$60.95	\$63.81
1-1/2"	\$120.31	\$123.92	\$127.64
2"	\$192.50	\$198.28	\$204.21

(B) Volume rate/1,000 gal:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–10,000	\$7.82	\$8.05	\$8.29

10,001–20,000	\$11.84	\$12.19	\$12.56
20,001–30,000	\$13.94	\$14.35	\$14.78
30,001 above	\$20.12	\$20.72	\$21.34

(b) Commercial.(1) Inside city (W3 commercial).

(A) Monthly minimum charge:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$28.64	\$29.50	\$30.39
1"	\$50.13	\$51.63	\$53.18
1-1/2"	\$100.26	\$103.27	\$106.37
2"	\$160.41	\$165.22	\$170.18
3"	\$240.61	\$247.83	\$255.26
4"	\$401.02	\$413.05	\$425.44

(B) Volume rate/1,000 gal:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–10,000	\$5.21	\$5.37	\$5.53

10,001–20,000	\$7.89	\$8.13	\$8.37
20,001–30,000	\$9.29	\$9.57	\$9.86
30,001 above	\$13.41	\$13.81	\$14.23

(2) Outside city (W4 commercial outside).

(A) Monthly minimum charge:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$42.97	\$44.26	\$45.58
1"	\$75.20	\$77.45	\$79.77
1-1/2"	\$150.39	\$154.90	\$159.55
2"	\$240.62	\$247.84	\$255.27
3"	\$360.91	\$371.74	\$382.89
4"	\$601.53	\$619.58	\$638.16

(B) Volume rate/1,000 gal:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–10,000	\$7.82	\$8.05	\$8.29
10,001–20,000	\$11.84	\$12.19	\$12.56

20,001–30,000	\$13.94	\$14.35	\$14.78
30,001 above	\$20.12	\$20.72	\$21.34

(Ordinance 2019-08, ex. A, adopted 3/19/19)

(c) Temporary water service. Temporary water service may be established at a residential structure for cleaning at the rate of \$15.00 per day. (Ordinance 2013-31, sec. 3.03, adopted 11/12/13)

(d) Bulk water sales. Bulk water sales via a fire hydrant connection will be billed at the most current commercial rate. A hydrant meter deposit will be collected in the amount of \$1,000.00, returnable upon settlement of the account. Anyone caught obtaining water without permission will be charged with a criminal offense. (Ordinance 2013-31, sec. 3.04, adopted 11/12/13)

ARTICLE A5.000 UTILITY RATES AND CHARGES

Sec. A5.003 Sewer rates

(a) Residential.

(1) Inside city.

(A) Monthly minimum charge:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$23.44	\$25.54	\$27.84
1"	\$42.11	\$45.90	\$50.03
1-1/2"	\$78.59	\$85.66	\$93.37
2"	\$134.72	\$146.85	\$160.07

(B) Volume rate/1,000 gal:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
--	------------------	------------------	------------------

2,001–5,000	\$5.84	\$6.37	\$6.94
5,001–maximum	\$7.23	\$7.88	\$8.59
Maximum gallons	13,000	12,000	11,000

(2) Outside city.

(A) Monthly minimum charge:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$35.15	\$38.32	\$41.76
1"	\$63.16	\$68.84	\$75.04
1-1/2"	\$117.88	\$128.49	\$140.06
2"	\$202.09	\$220.27	\$240.10

(B) Volume rate/1,000 gal:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–5,000	\$8.76	\$9.55	\$10.41
5,001–maximum	\$10.85	\$11.82	\$12.89
Maximum gallons	13,000	12,000	11,000

(b) Commercial.(1) Inside city.

(A) Monthly minimum charge:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$28.07	\$30.59	\$33.35
1"	\$52.64	\$57.37	\$62.54
1-1/2"	\$98.24	\$107.08	\$116.72
2"	\$168.41	\$183.56	\$200.08
4"	\$421.01	\$458.90	\$500.20

(B) Volume rate/1,000 gal:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–above	\$6.37	\$6.94	\$7.56

(2) Outside city.

(A) Monthly minimum charge:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
3/4"	\$42.10	\$45.89	\$50.02
1"	\$78.95	\$86.06	\$93.81
1-1/2"	\$147.36	\$160.63	\$175.08
2"	\$252.61	\$275.34	\$300.12

4"	\$631.52	\$688.36	\$750.31
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(B) Volume rate/1,000 gal:

	Effective Feb-19	Effective Jan-20	Effective Jan-21
2,001–above	\$9.55	\$10.41	\$11.34

(Ordinance 2019-08, ex. A, adopted 3/19/19)

ARTICLE A5.000 UTILITY RATES AND CHARGES

Sec. A5.004 Garbage collection

- (a) Trash: \$10.59.
- (b) Recycling: \$2.84.
- (c) Extra cart: \$5.57.

(Ordinance 2019-13, sec. 3.13, adopted 5/14/19)

ARTICLE A5.000 UTILITY RATES AND CHARGES

Sec. A5.005 Water and sewer service charges

- (a) Disconnect/reconnect fee: \$50.00. The fee shall be \$75.00 if incurred outside of the city's normal business hours.
- (b) Transfer fee: \$25.00.
- (c) Trip fee: \$15.00. The fee shall be \$30.00 if incurred outside of the city's normal business hours.
- (d) Reread: \$20.00.
- (e) Profile history: \$25.00 + \$0.10 per page.
- (f) Temporary disconnect/reconnect: \$25.00.
- (g) Meter test: \$40.00.

(Ordinance 2015-81 adopted 4/7/15)

- (h) Tamper fee: \$500.00. (Ordinance 2019-13, sec. 3.14, adopted 5/14/19)

(i) Returned check fee: \$25.00. (Ordinance 2015-81 adopted 4/7/15)

(j) Meter fee:

(1) 3/4": \$330.00.

(2) 1": \$400.00.

(3) 1-1/2": \$770.00.

(4) 2": \$1,080.00.

(Ordinance 2016-71, sec. 3.01, adopted 11/8/16)

(k) Fire hydrant meter deposit: \$2,050.00.

(l) Backflow device testing form: \$25.00.

(m) Meter change-out (customer request): A meter change-out fee will be indexed according to the age of the meter, with a 10% reduction in the actual cost of replacement, including labor and materials, for each year that the existing meter has been installed.

(Ordinance 2015-81 adopted 4/7/15)

(n) Reinspection fee:

(1) First: \$50.00.

(2) Second: \$75.00.

(3) Third: \$100.00.

(Ordinance 2016-71, sec. 3.01, adopted 11/8/16)

ARTICLE A5.000 UTILITY RATES AND CHARGES

Sec. A5.006 Past due account penalty

Bills are due on the tenth of each month. If the tenth falls on a weekend or holiday, the following business day will be served as the tenth for billing purposes. All payments after the tenth accrue a 10% penalty of the current charge. If the bill is not paid in full by the twenty-third of the same month, service will be disconnected until full payment is received. Payment will include current charges plus all associated service charges. (Ordinance 2013-31, sec. 3.06, adopted 11/12/13)

ARTICLE A5.000 UTILITY RATES AND CHARGES

Sec. A5.007 Water and sewer access fees

(a) Water.

- (1) Three-fourths-inch tap: \$950.00.
- (2) One-inch tap: \$1,060.00.
- (3) One and one-half inch tap: \$1,260.00.
- (4) Two-inch tap: \$1,450.00.
- (5) All taps greater than two inches will be priced at time of installation and shall require a meter vault and shall meet the most current engineering design standards.
- (6) Standard fees reference herein do not include extraordinary costs incurred by the city, including but not limited to the cost of labor and materials related to boring and repairs to streets and easements. The city will provide an itemized list detailing the actual costs of such labor and materials.

(b) Sewer.

- (1) Four-inch tap: \$810.00.
- (2) All taps greater than four inches will be priced at time of installation.
- (3) Standard fees reference herein do not include extraordinary costs incurred by the city, including but not limited to the cost of labor and materials related to boring, manholes and repairs to streets and easements. The city will provide an itemized list detailing the actual costs of such labor and materials.

(Ordinance 2017-11 adopted 2/14/17)

ARTICLE A5.000 UTILITY RATES AND CHARGES
--

Sec. A5.008 Pro-rata charges

The rate of recovery will be calculated at the time of installation, however, will not exceed the actual amount of the line installed. The time period for recovery is five years past the date of the end of the maintenance bond.

ARTICLE A5.000 UTILITY RATES AND CHARGES
--

Sec. A5.009 Impact fees

Impact fees for water and sewer service units shall be charged in accordance with the current impact fee ordinance.

(Ordinance 2011-38 adopted 11/14/11)

ARTICLE A5.000 UTILITY RATES AND CHARGES
--

Sec. A5.010 Repair fees

Repair to a city-owned infrastructure will be charged to the party responsible for disruption of service. The fees associated with the repair charge will be actual cost of materials, equipment, labor and repair to streets and easements. (Ordinance 2016-71, sec. 3.03, adopted 11/8/16)

ARTICLE A5.000 UTILITY RATES AND CHARGES
Sec. A5.011 Review fees for permits

Individual wastewater discharge permit. A review fee and administration fee will be due at time of application in the amount of seven thousand five hundred dollars (\$7,500.00). No permit will be issued until this fee is paid by the applicant. (Ordinance 2011-38 adopted 11/14/11)

ARTICLE A5.000 UTILITY RATES AND CHARGES
Sec. A5.012 Municipal drainage utility system fees

The drainage utility fee set forth in this section shall be collected through the city's bill for public utilities pursuant to the act.

(1) Impervious area; fee assessed.

(A) Drainage utility fees shall be charged based on a property's contribution to the public drainage utility system. The contribution shall be based on the impervious area for the property.

(B) The drainage utility fee, payable monthly, shall be established with respect to all property within the according to the following schedule:

Property Type	Monthly Drainage Utility Fee
Single-family residential	
Tier 1 (smallest 20%, 0–3,750 sq ft IA)	\$4.90
Tier 2 (middle 60%, 3,750–6,400 sq ft IA)	\$7.90
Tier 3 (largest 20%, > 6,400 sq ft IA)	\$13.25
Nonsingle-family residential	

Monthly Rate per ERU	\$7.75
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*ERU (Equivalent Residential Unit) = 5,000 square feet impervious area.

(C) A minimum charge of one (1) ERU shall be applied to each nonexempt nonsingle-family residential developed property, regardless of classification.

(2) Exemptions. The following property shall not be assessed a drainage utility fee:

(A) Property held and maintained in its natural state, until such time that the property is developed and all of the public infrastructure constructed has been accepted by the city in which the property is located for maintenance;

(B) A subdivided lot, until a structure has been built on the lot and a certificate of occupancy has been issued by the city;

(C) Property with proper construction and maintenance of a wholly sufficient and privately owned drainage system;

(D) State property;

(E) City property;

(F) County property;

(G) School district property;

(H) Tax-exempt religious institution property; and

(I) Public or private institutions of higher education property.

(Ordinance 2015-74 adopted 1/12/16)

Understanding My Water Bill

Inside City Water Rates

Rate for 0-2,000 gallons	Meter size	Base Rate
	3/4 inch	\$24.56
	1 inch	\$41.60
Volume Rate		Rate
2,001-10,000 gallons used		\$5.37
10,001-20,000 gallons used		\$8.13
20,001-30,000 gallons used		\$9.57
30,000-above used		\$13.81

Outside City Water Rates

Rate for 0-2,000 gallons	Meter size	Base Rate
	3/4 inch	\$36.84
	1 inch	\$61.95
Volume Rate		Rate
2,001-10,000 gallons used		\$8.06
10,001-20,000 gallons used		\$12.12
20,001-30,000 gallons used		\$14.36
30,001-above gallons used		\$20.72

Inside City Sewer Rates

Rate for 0-2,000 gallons	Meter size	Base Rate
	3/4 inch	\$25.54
	1 inch	\$45.90
Volume Rate		Rate
2,001-5,000 gallons used		\$6.37
5,001-12,000 gallons used		\$7.88

Outside City Sewer Rates

Rate for 0-2,000 gallons	Meter size	Base Rate
	3/4 inch	\$38.31
	1 inch	\$68.85
Volume Rate		Rate
2,001-5,000 gallons used		\$9.56
5,001-12,000 gallons used		\$11.82

Stormwater Drainage Fees

PET00789

Single Family Residential	Rate/Month
Tier 1	\$4.90
Tier 2	\$7.90
Tier 3	\$13.25

Why is a storm water utility needed?

The City's storm sewer system is a separate utility system necessary to safely and efficiently convey a property's rainfall runoff into pipe systems, drainage channels, detention structures, streams and water bodies. This system requires diligent monitoring and maintenance to perform effectively, including activities such as:

- Water quality protection. to protect creeks and streams from pollution
- Preventative maintenance: debris removal, repair of storm sewer infrastructure, erosion protection, sediment removal
- Flood protection

How would a storm water utility meet the City's needs?

Revenues from a storm water utility fee would provide the City with a stable funding source restricted by State law to storm sewer system maintenance and improvement activities. Ultimately, a storm water utility fee will help the City protect our community from flooding and protect riparian areas, our most treasured recreational resource.

How would the storm water utility be determined?

Much like a sewer bill is based on the amount of sewage sent to the sewer collection system, a storm water utility fee would be based on the amount of storm water runoff generated by the impervious area of a property that flows to the storm system. Impervious area, such as parking lots, rooftops, and driveways keep rainfall from soaking into the ground and increase runoff to the Town's storm sewer system.

Billing cycles run from the 18th to the 18th of each month.

- A bill is usually mailed out by the 24th of each month and received by the 1st of each month. If you have not received your bill by the 1st please contact the utility billing department

972-382-3345.

- Bills are due by the 10th of each month.
- Dates may be affected by holidays.

HOW TO READ YOUR CELINA UTILITY BILL

1. Previous Balance & Payments - Shows the balance at the previous bill and the previous payment made before the current bill was generated.

2. Adjustments - Shows any adjustments made to the current bill (this is where leak adjustments or late fee removals will be reflected).

3. Balance Forward - Shows any outstanding balance on the account.

4. New Charges - Shows the new charges for the current billing cycle.

5. Account Balance - Shows the total account balance.

6. Account Information - Includes the down phone number to the Utility Billing Department and the hours of operation, as well as the after hours emergency number.

7. Contact Information - Includes the down phone number to the Utility Billing Department and the hours of operation, as well as the after hours emergency number.

8. Monthly Usage Chart - Shows the monthly usage (in thousands) for the previous 12 months on the account.

9. Current Water Account Activity - Shows the meter number, the previous meter read, the current meter read, the usage for the current billing cycle, and the amount due for water usage.

10. Current Charges - Shows monthly charges for sewer, stormwater drainage, garbage and recycling services.

11. Amount Due - Shows the total amount due for the account, the due date, and the amount due after the due date. The total due will include any balance forward and current billing cycle.


12. Payment Options - Shows the different payment options, and credit card and coupons will have a 2% convenience fee. Both Online and at person.

13. Payment Coupon - Includes account information, amount due, due date, and a place to write in the amount owed.

14. Payment Options - Shows the different payment options, and credit card and coupons will have a 2% convenience fee. Both Online and at person.

*Need more info? Contact Utility Billing at 972-382-3345

Where we get our water




ALL ABOUT WATER

WHERE | WHY | HOW


Families rely on a reliable water supply. It's what allows us to have a fresh cup of coffee, enjoy a warm shower to start our day, and keep our kids hydrated during practice. Without water, our daily routine would be impacted.

Celina's main goal is providing reliable water and wastewater service to support your daily lives.


WATER BY THE NUMBERS




Pumping capacity of CRPS=13.9 Million Gallons per day




1 Ground storage tank



120 miles of pipeline



3 Elevated storage tanks (EST)



Celina Average Daily Demand in 2019= 5 Million Gallons per day


How does water get to our homes?

- 1 Celina's drinking water is obtained from Lake Chapman via Upper Trinity Regional Water District.
- 2 Water is stored in the Celina Road ground storage tank and Downtown ground and elevated storage tank.
- 3 Homes in the low-pressure plane receive water from the Celina Road pump station.
- 4 Homes in the high pressure plane receive water via the Downtown pump station.
- 5 Where does the water go after the drain? (turn page over)


What is Celina doing to ensure continuous service?

The City continues to provide reliable service by investing in improvements to existing infrastructure - focused on maintaining and improving service to our customers.

- Construction of New Elevated Storage tank in 2019
- Construction of New Ground Storage Tank in 2020
- Pumping improvements to both of the City's pump stations in 2019

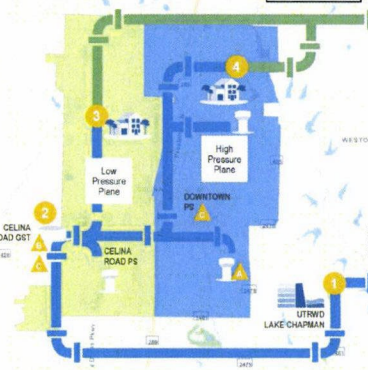


UTRWD TOM HARPOOL WATER TREATMENT PLANT DENTON, TEXAS



UTRWD LAKE LEWISVILLE

Where does the waste go?




1 UTRWD LAKE CHAPMAN

2 CELINA ROAD PS


3 CELINA ROAD PS

4 DOWNTOWN PS


5 UTRWD LAKE CHAPMAN




WASTEWATER BY THE NUMBERS




60 miles of pipeline




75MGD average daily flow for Celina WWTP




11 Lift Stations



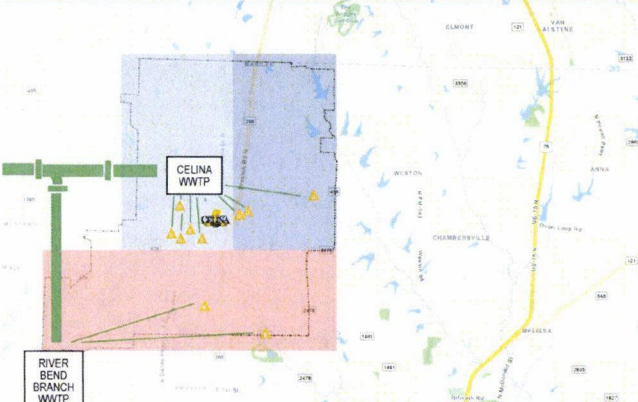
Updated permit to accept up to 95MGD for Celina WWTP



Lift Stations that feed Celina WWTP



Lift Stations that feed River Bend WWTP



1 CELINA WWTP

2 RIVER BEND BRANCH WWTP

3 CELINA WWTP

4 CELINA WWTP

5 CELINA WWTP

City of Celina
142 North Ohio Street
Celina, Texas 75009

www.celina-tx.gov
Phone (972) 382-2682 | Fax (972) 382-3736

Page 840 of 1018

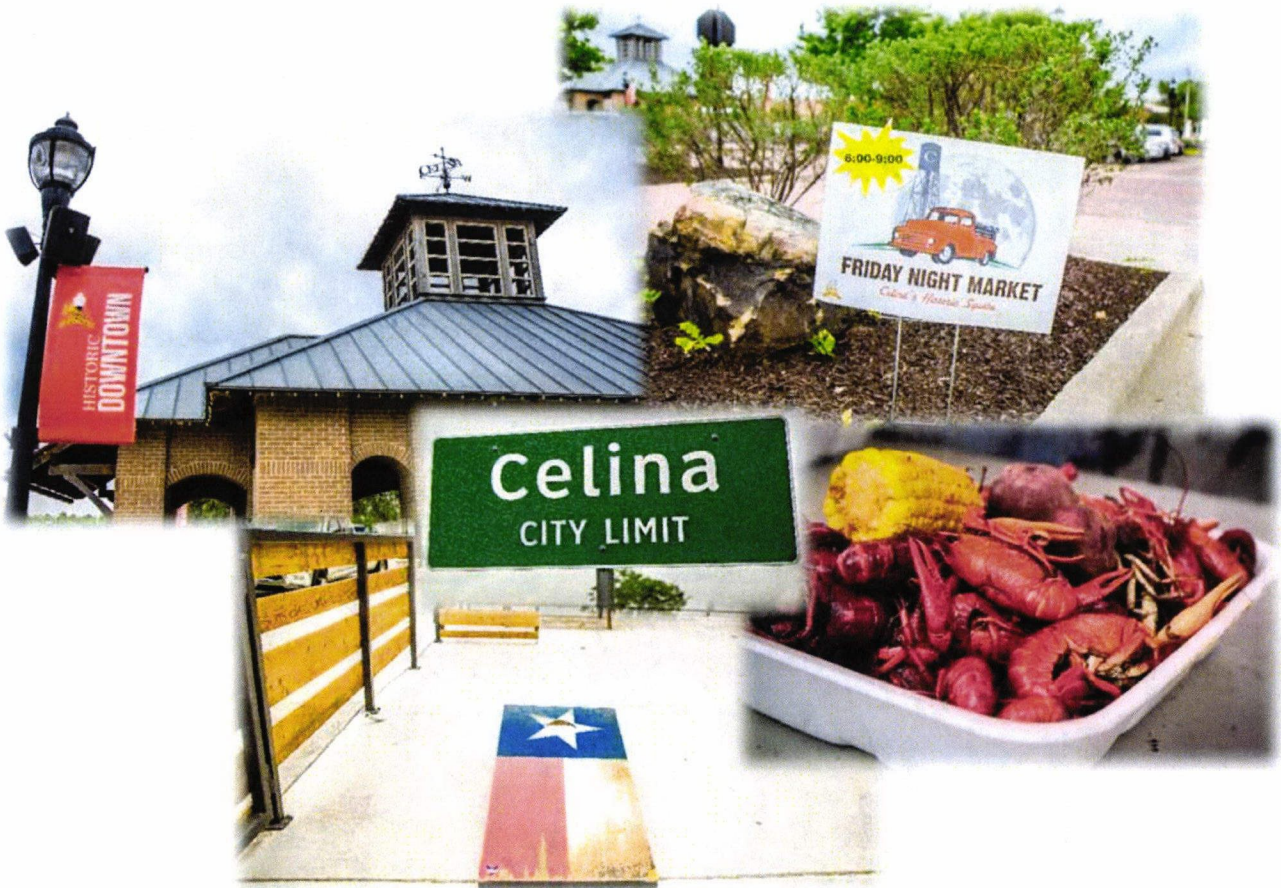
PET00792

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**COMPREHENSIVE ANNUAL FINANCIAL REPORT
CITY OF CELINA, TEXAS
FISCAL YEAR ENDED SEPTEMBER 30, 2019**



As Prepared By
Finance Department
celina-tx.gov

City of Celina, Texas
Comprehensive Annual Financial Report
Fiscal Year Ended September 30, 2019
Table of Contents

	<u>Page</u>
Introductory Section	
Letter of Transmittal	i
GFOA Certificate of Achievement	ix
Organizational Chart	x
List of Elected and Appointed Officials	xi
Financial Section	
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	19
Statement of Activities	20
Governmental Fund Financial Statements	
Balance Sheet-Governmental Funds	21
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	22
Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds.....	23
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.....	25
Proprietary Fund Financial Statements	
Statement of Fund Net Position-Proprietary Fund	26
Statement of Revenues, Expenses and Changes in Fund Net Position-Proprietary Fund.....	27
Statement of Cash Flows-Proprietary Fund.....	28

City of Celina, Texas
Comprehensive Annual Financial Report
Fiscal Year Ended September 30, 2019
Table of Contents

	<u>Page</u>
Combining Discretely Presented Component Units Financial Statements	
Combining Statement of Net Position – Discretely Presented Component Units.....	30
Combining Statement of Activities – Discretely Presented Component Units.....	31
Notes to Financial Statements	32
Required Supplementary Information	
Schedule of Changes in Net Pension Liability and Related Ratios	67
Schedule of Contributions	68
Schedule of Changes in Total OPEB Liability and Related Ratios	69
Combining and Individual Fund Financial Statements and Schedules	
Major Governmental Funds	
Listing of Major Governmental Funds	70
Budgetary Comparison Schedule (GAAP Basis) – Debt Service Fund	71
Budgetary Comparison Schedule (GAAP Basis) – Street Construction Fund.....	72
Budgetary Comparison Schedule (GAAP Basis) – Facilities Improvement Fund.....	73
Budgetary Comparison Schedule (GAAP Basis) – Parkland Fees Fund.....	74
Budgetary Comparison Schedule (GAAP Basis)- Fire Improvement Fund	75
Nonmajor Governmental Funds	
Listing of Nonmajor Funds	76
Combining Balance Sheet	77
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	78

City of Celina, Texas
Comprehensive Annual Financial Report
Fiscal Year Ended September 30, 2019
Table of Contents

	<u>Page</u>
Nonmajor Governmental Funds (Continued)	
Budgetary Comparison Schedule (GAAP Basis)- Roadway Impact Fees Fund	79
Budgetary Comparison Schedule (GAAP Basis)- Capital Equipment Replacement Fund	80
Budgetary Comparison Schedule (GAAP Basis) – Park Construction Fund	81
Budgetary Comparison Schedule (GAAP Basis) – Main Street Fund	82
Budgetary Comparison Schedule (GAAP Basis) – PEG Fund.	83
Budgetary Comparison Schedule (GAAP Basis)- Grants Fund	84
Budgetary Comparison Schedule (GAAP Basis)- Law Enforcement Fund	85
Budgetary Comparison Schedule (GAAP Basis)- Contributions and Donations Fund.....	86
Budgetary Comparison Schedule (GAAP Basis) – Court Security Fund.....	87
Budgetary Comparison Schedule (GAAP Basis) – Court Technology Fund.....	88
Budgetary Comparison Schedule (GAAP Basis) – Capital Acquisition Fund.....	89
Budgetary Comparison Schedule (GAAP Basis) – Roadway Capital Recovery Fees Fund.....	90
Budgetary Comparison Schedule (GAAP Basis) – Technology Fund	91
Discretely Presented Component Units	
Listing of Discretely Presented Component Units	92
Budgetary Comparison Schedule (GAAP Basis)- Celina Economic Development Corporation.....	93
Budgetary Comparison Schedule (GAAP Basis)- Celina Community Development Corporation	94

City of Celina, Texas
Comprehensive Annual Financial Report
Fiscal Year Ended September 30, 2019
Table of Contents

	<u>Page</u>
Statistical Section (Unaudited)	
Statistical Section Table of Contents.....	95
Table 1: Net Position by Component	96
Table 2: Changes in Net Position	97
Table 3: Governmental Activities-Tax Revenues by Source	99
Table 4: Fund Balances-Governmental Funds	100
Table 5: Changes in Fund Balances-Governmental Funds.....	102
Table 6: Assessed Value of Taxable Property.....	104
Table 7: Direct and Overlapping Property Tax Rates	105
Table 8: Principal Property Tax Payers.....	106
Table 9: Property Tax Levies and Collections	107
Table 10: Ratio of Outstanding Debt by Type	108
Table 11: Ratio of General Bonded Debt Outstanding.....	109
Table 12: Legal Debt Margin Information	110
Table 13: Direct and Overlapping Governmental Activities Debt	111
Table 14: Pledged Revenue Coverage.....	112
Table 15: Demographic and Economic Statistics	113
Table 16: Top Employers	114
Table 17: Full Time Equivalent City Employees by Function/Program	115
Table 18: Operating Indicators by Function/Program.....	116
Table 19: Capital Assets Statistics by Function/Program.....	117

Introductory Section





142 N. Ohio Drive • Celina, Texas 75009 • Phone 972.382.2682 • Fax 972.382.3736

February 24, 2020

Honorable Mayor and City
Council, City Manager,
Citizens of Celina:

The Comprehensive Annual Financial Report (CAFR) of the City of Celina, Texas (City), for the fiscal year ended September 30, 2019, is submitted herewith. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal controls established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable rather than absolute assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the City.

BKD, LLP, Certified Public Accountants, has issued unmodified ("clean") opinions on the City of Celina financial statements for the year ended September 30, 2019. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

OUR HISTORY

Celina, in the northwest corner of Collin County, not established until 1876, but settlers came into the area at a much earlier date. These settlers lived the lives of typical pioneers building their homes from logs or hauling lumber from Jefferson. They traveled by foot, horseback or in wagons, making their clothes at home and raising what they had to eat. These early families, as well as later ones, mainly came from Tennessee or Kentucky.

In October 1879, a little settlement began to form a few miles southwest of the present-day Celina. John T. Mulkey, Celina's first postmaster, named the town after Celina, Tennessee. The Methodist Church was built in 1880 and doubled as the school for a while. By 1885, a general store, mill and a drug store has been opened in "Old Celina."

About 20 years later, considerable excitement was caused by the news that the Frisco railway was soon to extend its line through this part of the country. However, the right of way was to miss the little town. Shortly thereafter, the merchants of the town made plans to move the town to the railroad. When the time came to move, the businesses and houses were placed on rollers and pulled to the new site by traction engines. This was done in February 1902 and the ground was muddy. Some of the buildings became bogged down and had to be left until dry weather. A town site company had secured the land for the new "Celina," which was part of a pasture belonging to the late William Willock. The company had taken the fences down, marked off the streets and placed the lots for sale. It was intended that the current Main Street would be the primary street of town, so it was made wider than the other streets and the price of the lots were higher. Because of the higher price, the merchants began locating north of main Street and west of the railroad. A row of wooden buildings formed facing the railroad. In 1907, the town officially incorporated with Will Newsom serving as the first mayor.

The businesses looked about the same until 1910, when Fred Smith (who later became the first mayor of University Park in Dallas) began getting ready to lay the square and erect buildings around it. On July 6, 1911, several of the buildings were ready for use and there was a general moving day. Gravel was put on the streets and Celina took on the appearance of a wide-awake, growing little city.

Celina has had a variety of businesses since that time, including an opera house in 1917. A partial listing of businesses and professional services in 1937 included one dry goods store, seven gas stations, two drug stores, an ice cream factory, two grain elevators, one flour mill, two ice houses, three cotton gins, laundry, lumber yard, shoe and harness shop, jewelry store, blacksmith, bank, movie theatre, three tailor shops, a funeral home, two dairies, three cafes, two chicken hatcheries, three doctors, a dentist, 10 churches and a modern brick school building.

As in all communities, the establishment of a school is of utmost importance. The first school in the "new" Celina was a small wooden structure that was in the neighborhood of the Jeff Malone residence. In 1906, a two-story brick school building was completed on the campus where the Celina Independent School District Administrative offices are now. In 1915, this school was destroyed by fire. In 1916, another two-story brick building with a basement was finished and school began in it. This school was torn down and a new one completed and dedicated in April of 1943. This is the building presently used for the CISD Administrative Offices. A new high school was built in 1976 and a new elementary school completed in 1987. Bonds passed in the spring of 1996 for a new high school and an addition to the elementary. After completion of the new high school, the middle school students occupied the current Junior High school. In September 2001, bonds passed for a new elementary school, additions to the high school, new vocational facilities and renovations to the track. A new state of the art elementary school opened in fall of 2003.

An excerpt from the Celina Record of 1937 states: "If you are casting about for a good place to make your home you should visit Celina and see for yourself what it has to offer. Some here occasionally say the grass is greener elsewhere and move away, but most of them decide there is no use trying find a better place in which to live and rear their families, come back and settle down firmly fixed in their belief that trying is a waste of time."

PRESENT DAY CELINA

CELINA
TEXAS

32

CELINA TEXAS
est. 1878

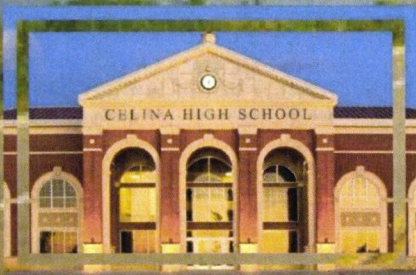
Fort Worth Dallas
Celina
Austin Houston
San Antonio

Downtown Celina

UNIQUE HERITAGE
Outstanding communities to raise a family, with top rated school districts and an array of settings in which to live.

PRIME LOCATION
Situated in high-growth Collin County and nestled between the major arteries of Preston Rd and Dallas North Tollway.

HOMETOWN ATMOSPHERE
Centralized downtown for residents to gather and experience a friendly environment.



*Service Population

CITY OF CELINA

POPULATION

22,641*

DEMOGRAPHICS

MEDIAN AGE

37

MEDIAN HOUSEHOLD INCOME

\$98,277

MEDIAN HOME VALUE

\$408,052

EDUCATION

35 min to 4 major universities

Exemplary School Rating

Celina ISD 4A School

Prosper ISD 6A School

ECONOMICS

Bond Rating

S&P - AA

Moody's - Aa3

Fastest growing county population in TX
One of the healthiest regional economies
in America

PROFILE OF THE GOVERNMENT

The City of Celina is empowered to levy property tax on both real and personal properties located within its boundaries and to extend its corporate limits by annexation when deemed appropriate by the City Council. The City of Celina is a home-rule city and operates on a Mayor-Council form of government. The governing body includes the Mayor and six City Council members. All governing body members serve three-year terms. The governing body, being the elected representative of the people, adopts all ordinances and resolutions and determines the general goals and policies.

The City Manager is the chief administrative officer of the government and is responsible for the enforcement of laws and ordinances, the appointment and supervision of the directors or department heads and the performance of City functions.

The City of Celina provides a full range of services to its citizens. These services include fire and police services, ambulance and emergency services, the public library, parks and recreation, water, sewer, trash pickup, traffic engineering, streets and infrastructure, community development including planning and zoning, public improvements, economic development and other administrative services.

The financial reporting entity includes all funds of the primary government as well as its component units. The component units are legally separate entities for which the primary government is financially accountable, but they are not part of the primary government's operations. The Celina Community Development Corporation (Type B) and Celina Economic Development Corporation (Type A) are included in the City's financial statements as discretely presented component units.

FINANCIAL INFORMATION

Accounting Procedures and Budgetary Control

The City's accounting records for general governmental activities are maintained on a modified accrual basis, with revenues recorded when available and measurable, and expenditures being recorded when the services or goods received, and the liabilities incurred. Accounting records for the City's water and sewer and other proprietary activities are maintained on the accrual basis.

The financial structure of the City budget is such that line items roll into categories, which in turn roll into departments then into the fund level. The budget ordinance that is presented to Council requests appropriation at the fund level.

The budgetary process begins in March of each year with the preparation of both current and proposed year revenue estimates by the City's finance department and expenditure estimates provided by each department within the City. Budgets are reviewed and subsequently modified and approved by Council. The City Council is required to hold public hearings on the proposed budget and to approve the final budget no later than September 30th at the close of the fiscal year.

The following governmental funds are annually appropriated:

General Fund, Debt Service Fund, Fire Improvement Fund, Street Construction Fund, Facilities Improvement Fund, Capital Equipment Replacement Fund, Park Construction Fund, Main Street Fund, Capital Acquisition Fund and Special Assessment Revenue Fund.

LOCAL ECONOMY

During the past year, Celina has experienced tremendous growth. The growth is primarily because of new residential developments coming into the City. These new developments will bring significant number of homes into Celina over the next several years. A total of 4,589 homes have been permitted between 2015 – 2019. The number of single-family construction permits has risen from 1,154 to 1,280 during the past year and another modest increase is expected in 2020 to bring this number to 1,300 housing permits. This rate of growth will have a significant impact on the City, the two school systems that serve Celina and its quality of life.

Several new commercial developments either started or were completed during fiscal year 2019. The construction of Mobility Bank and Landmark Bank was completed in fiscal year 2019. Construction of office/retail complexes were also complete. Preston Plaza is a 17,000 square foot building and Celina Professional Village will be a two office/retail building complex with approximately 20,000 square feet each. During fiscal year 2019, Celina welcomed several new eating and entertainment establishments to include three new restaurants and several small specialty shops opened in Downtown. Along with new retail development comes the expectation that sales tax revenue will increase. The City saw a 8.47% increase in sales tax during FY 2019 as compared to FY 2018 and is optimistic that there will be an increase in sales tax revenue during FY 2020.

Prosper ISD opened a new elementary school in Light Farms with a second to open in Fall of 2020 in Mustang Lakes. Celina ISD is in the process of renovating and expanding Celina Elementary school. Collin College Celina Campus schedule to open in fall of 2021. The college will provide much needed vocational training for the Celina as well as the region.

The City uses a five-year planning model for the General Fund, which projects revenues and expenditures over a long-term period using assumptions about economic conditions and future spending scenarios. This model is developed internally and focuses on the anticipated future funding necessary to meet the City's strategic goals.

The model takes a comprehensive approach to evaluating the long-term needs for property tax rates and other revenues to provide for the maintenance and operations of the General Fund. The City's General Fund relies heavily on property tax as a revenue source. The sales tax is a less stable revenue source than the property tax but provides the taxpayers with more discretion and a lower property tax rate. Because of this revenue makeup, the City estimates sales tax revenues conservatively and introduces new programs somewhat more cautiously until projected revenue levels are attained. The City is also more attentive to the health of its economy because of the reliance upon commerce to produce the sales tax. Another significant impact on the City's economy is the relocation of major corporations to the Metroplex. Toyota and Liberty Mutual have added demand for more housing and municipal services as they relocate their staff to the surrounding areas. The Celina Economic Development Corporation staff continues to seek out potential employment prospects, along with the crucial retail, restaurants and services needed for a growing city. An ongoing goal is to create an environment which attracts businesses that will provide new employment opportunities to sustain economic growth.

MAJOR INITIATIVES

The City sets utility rates based on the cost of service, establishing an equitable rate structure for total cost recovery. The utility rate model was last updated during 2018. A 3.00% water rate increase went into effect on October 1, 2018, as the first year of five years of adopted rate increases. Based on the same rate study, the second increase will be implemented in January of 2020. With future development demands anticipated for the water system, these rate increases were necessary to fund capital improvement programs, an increase in system demands and operating cost pressures. The base rates for all customer categories have been increased which reduces revenue volatility that results from weather and conservation.

The City has completed several studies and plans during fiscal year 2019. The list of these accomplishments are as follows:

1. City's Comprehensive plan launched in fiscal year 2019
2. Downtown Master Plan adopted in January 2019
3. Trails Master Plan adopted in March 2019
4. Park Master Plan launched in fiscal year 2019
5. Developed the framework of the 20 year Comprehensive Plan for the Police Department
6. 2018 Model Codes adopted in March 2019
7. Zoning Ordinance update begun

These plans and initiatives will shape the development of Celina for the next decade.

A 2 MGD water tower construction was completed in 2019 and came on - line in October of 2019.

A classification and compensation study was completed in fiscal year 2018. As a follow up to this study, the City has completed its first comprehensive employee manual. This is the City's first comprehensive update since year 2014.

A major renovation of the City Hall Annex building, Economic Development building and partial renovation of the existing City Hall was substantially completed in FY 2019.

City has secured funding for a major renovation and upgrade to the Old Celina Park that is scheduled to begin in FY 2019.

Construction of water and sewer lines were completed in the Southeast sector of the City. This project was a three year project and finalized in FY 2019.

The City has completed its upgrade of the downtown water pump station. This project was financed by 2018 Certificate of Obligation bonds issued by the City.

In order to develop a highly advanced technology & mobility infrastructure, GIGABIT fiber was extended to nearly the entire city in FY 2019.

AWARDS

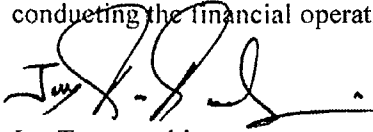
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Celina, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2018. This was the third year that the City has achieved this prestigious award. In order for the City to receive a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the City of Celina also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the third year beginning October 1, 2018. To qualify for the Distinguished Budget Presentation Award, the government's budget document had to be proficient as a policy document, a financial plan, an operations guide and a communications device.

ACKNOWLEDGMENTS

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. We would like to express our appreciation to all members of the Departments who assisted and contributed to its preparation. We would like to thank the Mayor and Council members for their commitment in planning and conducting the financial operations of the City in a responsible and progressive manner.



Jay Toutounchian
Director of Finance



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Celina
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

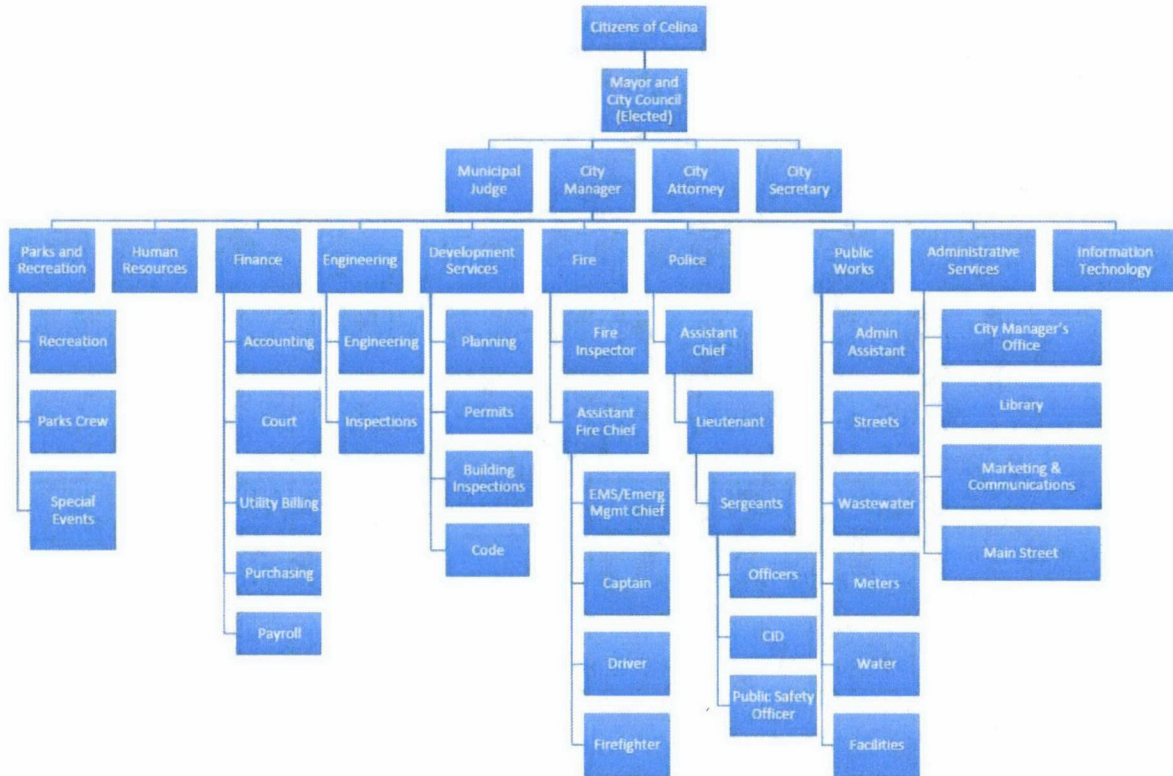
Christopher P. Morrell

Executive Director/CEO



City of Celina, Texas

Organizational Chart







City of Celina, Texas
Comprehensive Annual Financial Report
Fiscal Year Ended September 30, 2019

ELECTED OFFICIALS

Sean Terry, Mayor
Chad Anderson, Mayor Pro-Tem (Place #6)
Justin Steiner (Place #1)
Wayne Nabors (Place #2)
Andy Hopkins (Place #3)
Carmen Roberts (Place #4)
Mindy Koehne (Place #5)

MANAGEMENT STAFF

Jason Laumer, City Manager

OFFICIAL ISSUING REPORT

Jay Toutounchian, Director of Finance



Financial Section



Independent Auditor's Report

Members of the City Council
City of Celina, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Celina (City), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information of the City as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in *Note 1* to the financial statements, the 2018 financial statements for the general fund, the parkland fees fund, the water and sewer fund, governmental activities and business-type activities have been restated to correct misstatements. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules, introductory and statistical sections as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we also have issued our report dated February 24, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BKD, LLP

Dallas, Texas
February 24, 2020



Management's Discussion and Analysis



City of Celina, Texas

Management's Discussion and Analysis

September 30, 2019

The City of Celina (City) presents the City's comprehensive annual financial report. This overview is an analysis of the financial activities of the City for the fiscal year ended September 30, 2019. This discussion should be read in conjunction with the financial statements and related notes. Comparative data is also presented for government-wide and fund financial statements at the end of this section.

Financial Highlights

- Government-wide net position reported in the Statement of Net Position is \$95,732,615. Of this amount \$54,776,397 is invested in capital assets or restricted for debt service and capital projects, and the balance of \$40,956,218 is available as unrestricted net position.
- Government-wide net position increased by \$13,677,400 from current year operations and another \$8,561,022 due to a prior period adjustment.
- The City's fund financial statements reported changes in fund balance/net position from current year operations as follows:
 1. General Fund - \$2,127,631 increase
 2. Debt Service Fund -\$684,135 increase
 3. Street Construction Fund - \$16,062,061 increase
 4. Facilities Improvement Fund-\$5,674,756 decrease
 5. Parkland Fees Fund - \$2,808,049 increase
 6. Fire Improvement Fund - \$4,810,328 decrease
 7. Other Governmental Funds - \$218,518 decrease
 8. Water & Sewer Fund - \$6,919,721 increase

Changes in Fund Balances and Explanation for Original Budget Versus Actuals

The following details the increases/decreases in fund balances for each fund listed above:

General Fund - increases in permit fees revenues and property tax revenues are a major contributing factor in an increase in General Fund balance. The City takes a conservative approach in budgeting for General Fund revenues, especially permitting fees and this explains the variance in the original budget versus the actuals.

Debt Service Fund - an increase in assessed values contributed to an increase in revenues in this fund and thus an increase in fund balance. The City takes a conservative approach as it prepares to issue additional long-term debt and thus planned for an adequate fund balance.

Street Construction Fund - the City issued Certificates of Obligation during FY 2019 and this contributed to an increase in fund balance. The Fund will show increased Capital Project Expenditures during FY 2020.

City of Celina, Texas
Management's Discussion and Analysis
September 30, 2019

Facilities Improvement Fund - the City increased Capital Project expenditures in FY 2019 using proceeds from the Certificates of Obligations issued during FY 2018. This contributed to a decrease in fund balance.

Parkland Fees Fund - the City received a significant amount of park fees. This contributed to an increase in fund balance.

Fire Improvement Fund – the City increased Capital Project expenditures in FY 2019 using proceeds from the Certificates of Obligations issued during FY 2018.

Other Governmental Funds - a decrease in fund balances is primarily due to capital project related expenditures in the Capital Equipment Replacement, Park Construction and Capital Acquisition Funds.

Water & Sewer Fund - increases in fund equity are due to increased growth and receipt of capital replacement and impact fees.

Using This Annual Report:

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These provide information about the activities of the City as a whole and present a long-term view of the City's financial condition. They reflect the *flow of total economic resources* in a manner similar to the financial reports of a business enterprise.

The fund financial statements report the City ' s operations in more detail than the government-wide statements by providing information about the City's most significant funds. Governmental fund statements tell how services were financed in the short- term, as well as what resources remain for future spending. Governmental funds reflect the *flow of current financial resources*. Proprietary fund statements offer short and long - term financial information about the activities the government operates like businesses, such as the water and sewer system. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

The notes to the financial statements provide narrative explanations or additional data needed for full disclosures for the government-wide statement s and the fund financial statements.

Reporting the City as a Whole - Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities

Government-wide financial statements provide an analysis of the City's overall financial condition and operations. The primary objective of these statements is to show whether the City' s financial condition has improved or deteriorated as a result of the year' s activities.

City of Celina, Texas
Management's Discussion and Analysis
September 30, 2019

The Statement of Net Position includes all the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources while the Statement of Activities includes all the revenue and expenses generated by the City's operations during the year. Government-wide statements utilize the *accrual basis of accounting*, which is the same method used by most private sector companies.

All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid. The City's revenue is divided into the following categories: 1) charges for services, 2) operating grants and contributions, 3) capital grants and contributions and 4) general revenues not associated with any specific program function. All of the City's assets are reported whether they serve the current year or future years. Liabilities are also reported regardless of whether they must be paid in the current or future years.

These two statements report the City's net position and the changes in it. The City's net position (the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources) provides one measure of the City's financial health or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the City, you should consider non-financial factors as well, such as changes in the City's request for services from citizens and the condition of the City's facilities.

In the Statement of Net Position and the Statement of Activities, the City has two kinds of activities:

Governmental Activities - Most of the City's services are reported here, including, administration, judicial, fire and emergency services, public works, police, parks and recreation, infrastructure and the main street project. Property taxes and state and federal grants finance most of these activities.

Business-type Activities - The City charges fees to customers to help it cover the cost of certain services it provides. The City's water and sewer system operations and sanitation services are reported here.

Reporting the City's Most Significant Funds

Fund Financial Statements:

The fund financial statements provide detailed information about the most significant funds. The City's administration establishes funds to help it control and manage money for particular purposes. The City's two kinds of funds - governmental funds and proprietary funds use different accounting approaches.

City of Celina, Texas
Management's Discussion and Analysis
September 30, 2019

Governmental Funds - The City reports most of its basic services in governmental funds. Governmental funds use the *modified accrual basis of accounting* (a method that measures the receipt and disbursement of cash and other financial assets that can be readily converted to cash) and they report balances that are available for future spending. Governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. We describe the accounting differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules found at the bottom of each of the governmental fund financial statements.

Proprietary Funds - The Proprietary/Enterprise fund is used to account for operations that are financed in a manner similar to private business enterprises where the costs (expenses, including depreciation) of providing water and sewer services to the general public on a continuing basis are financed through user charges.

Capital Asset and Debt Administration:

Capital Assets - the City's investment in capital assets (net of accumulated depreciation) reported in governmental activities and business-type activities was \$68,166,487 and \$79,220,252, respectively. This investment in capital assets includes land, buildings and improvements, equipment and vehicles. The City added buildings and improvements in the approximate amount of \$341,000, furniture and equipment in the approximate amount of \$367,000, vehicles in the approximate amount of \$578,000, water & sewer infrastructure in the approximate amount of \$101,000 and CIP in the approximate amount of \$43,686,000. The change in the City's investment in capital assets for the current fiscal year was \$11,901,267 and \$29,146,451 in each of the respective activities. Additional information on capital asset activity can be found in *Note 5* to the financial statements.

Long-term Debt - at year-end the City had \$147,485,667 in bonds and capital leases outstanding an increase of \$33,431,563. Additional information on long-term liabilities can be found in *Note 6* to the financial statements.

City of Celina, Texas
Management's Discussion and Analysis
September 30, 2019

Economic Factors and Next Year's Budget and Rates:

The City of Celina continues to see strong population and economic growth. From 2010 through 2019, the City's population grew by 211.00%. The leading driver of the City's population growth is a strong local housing market. The City issued 1,280 building permits, compared to 1,154 permits last year that represent an increase of 126 permits or 11.00%. Accordingly, permit fee collections have increased by \$734,735 or 12.28% for the same period. For the fiscal year 2018-2019, the City collected \$6,716,762 in permit fees compared with \$5,982,027 for the same period last year. The increase in building permits and fees is a result of a strategic plan that was put in place in 2011. Although cities have various tools at their disposal to generate growth, the City of Celina, pursuant to the *Public Improvement District Act*, Texas Local Government Code, Chapter 372, as amended (PID Act), has used this tool with greater frequency and entered into a negotiation with several developers that were interested in developing large housing developments in the southern border of the City. The PID strategy necessitates a continual partnership between the City, the developer and subsequent homeowners. Celina uses the PID to fund and maintain public infrastructure through assessments levied against each individual lot or parcel ultimately making the developer or homeowner responsible for payment. In 2014, the City created the first PID and issued its first Special Assessment Bonds for the district. As of September 30, 2019, the City of Celina has created eleven PIDs with a total bond principal outstanding of \$125,045,000. In addition to the PID strategy, the City has developed a Tax Increment Reinvestment Zone (TIRZ) that will assist with funding of infrastructure that is situated outside of PID boundaries.

The City is not obligated in any manner for this special assessment debt, but merely acts as the developer's agent in handling the debt service transactions by collecting any special assessments and forwarding them to the Trustee for payment to the bondholders.

The City understands that diversification of Celina's economy is a key to financial stability. The City of Celina's portion of sales tax collection increased from \$1,150,663 in FY 2018 to \$1,248,168 in FY 2019. This amounts to an increase of \$97,505 or 8.47%. The increase follows the trend through the state. The reduction in unemployment in conjunction with the sales tax collection from internet purchases has contributed to the increase. The opening of new retail shops and restaurants played a role in the increase of sales tax revenue as well. Management anticipates a moderate increase through FY 2020.

Total assessed property value for the City of Celina increased from \$1,455,531,761 in FY 2018 to \$1,530,309,328 in FY 2019. The City of Celina has enjoyed an increase in its property values since FY 2011. This increase is a result of new construction in housing developments and annexation of new parcels of land. Reviewing the history of the City's assessed property values provides evidence of the City's measurable growth in the last decade. By introducing progressive strategies and policies such as PIDs and TIRZ, the City of Celina will expedite and sustain this growth for a foreseeable future.

City of Celina, Texas
Management's Discussion and Analysis
September 30, 2019

Fiscal Year	Assessed Value	% Changes
2010	\$ 455,200,487	
2011	\$ 461,849,745	1.46%
2012	\$ 482,062,285	4.38%
2013	\$ 507,835,848	5.35%
2014	\$ 561,671,666	10.60%
2015	\$ 660,868,270	17.66%
2016	\$ 806,351,310	22.01%
2017	\$ 1,101,528,213	36.61%
2018	\$ 1,455,531,761	32.14%
2019	\$ 1,530,309,328	5.14%

Water:

The City of Celina is currently experiencing a tremendous growth in its housing market. During FY 2019 the city has issued an average of 96 new water meters per month. This increase, coupled with climate changes, resulted in a water sales revenue increase of \$690,134 or 11.00% over FY 2018.

A review of the history of the City's water sales over the past several years indicates a healthy trend. Although the challenge at hand is complex, the city adopted several policies to ensure both the availability and affordability of water for its residents. The City purchases 100.00% of its water from Upper Trinity Regional Water District. .

Fiscal Year	Water Sales	% Changes
2010	\$ 1,944,348	
2011	\$ 2,549,933	31.15%
2012	\$ 2,548,942	-0.04%
2013	\$ 2,772,632	8.78%
2014	\$ 2,780,983	0.30%
2015	\$ 3,489,083	25.46%
2016	\$ 4,049,673	16.07%
2017	\$ 5,132,245	26.73%
2018	\$ 6,437,153	25.43%
2019	\$ 7,127,287	10.72%

City of Celina, Texas
Management's Discussion and Analysis
September 30, 2019

Wastewater:

Since the use of wastewater is parallel to water usage, increases in revenue will follow the same trends. Total sewer revenue for FY 2019 increased by \$1,502,862 or 49.00% over FY 2018. Based on the number of new water meters installed monthly, sewer sales revenues will continue to increase. Unprecedented growth puts enormous pressure on the City's infrastructures in general and wastewater in particular. Despite increases in revenue, a number of challenges remain to fund projects necessary to service population growth. The City of Celina currently owns and operates its water reclamation system and is a member of a regional facility. The City has invested in the construction of phase I of the regional plant that will allow it to use an assigned capacity. The City will expand its owned and operated plant and participate in a phase II expansion of the regional plant. The City has completed its Capital Improvement Plan (CIP) for the next five years and secured the funding for these projects for FY 2019.

Fiscal Year	Sewer Sales	% Changes
2010	\$ 774,022	
2011	\$ 946,269	22.25%
2012	\$ 994,332	5.08%
2013	\$ 1,060,773	6.68%
2014	\$ 1,160,403	9.39%
2015	\$ 1,409,070	21.43%
2016	\$ 1,799,254	27.69%
2017	\$ 2,329,146	29.45%
2018	\$ 3,077,772	32.14%
2019	\$ 4,085,342	32.74%

Budget Highlights for FY 2020 Include:

- A balanced budget that provides for a financially sound city while maintaining high quality of services
- Property tax that remains unchanged at the current rate of \$0.645 per \$100 taxable value
- Water and sewer rates will experience a modest increase as the City follows the direction of FY 2018 rate study.
- Increase in the number of FTEs to 167.5 that includes one new position in the drainage fund.

City of Celina, Texas
Management's Discussion and Analysis
September 30, 2019

- Upgrading the City's accounting system to improve accounting controls and provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.
- The City of Celina continue to implement several plans and capital improvement projects in FY 2020. Include but not limited to following:
 1. Old Celina Park expansion and lighting
 2. Begin central police station design
 3. Creating new and more user friendly Utility Billing Website
 4. Update the annual reports
 5. Complete several Comprehensive and Master Plans that launched in FY 2019
 6. Completion of Downtown annex and parking improvement

Summarized comparative financial statements can be found in pages 12-17.

City of Celina, Texas
Statements of Net Position – Primary Government
September 30, 2019 and 2018

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and other assets	\$ 57,986,054	\$ 51,174,147	\$ 51,440,002	\$ 52,272,997	\$ 109,426,056	\$ 103,447,144
Capital assets, net	68,166,487	56,265,220	79,220,252	50,073,801	147,386,739	106,339,021
Total assets	126,152,541	107,439,367	130,660,254	102,346,798	256,812,795	209,786,165
Deferred Outflows of Resources	783,889	401,603	106,895	57,788	890,784	459,391
Liabilities						
Other liabilities	6,281,123	10,930,349	7,330,310	11,113,090	13,611,433	22,043,439
Long-term debt	65,033,495	47,756,564	83,278,445	66,727,207	148,311,940	114,483,771
Total liabilities	71,314,618	58,686,913	90,608,755	77,840,297	161,923,373	136,527,210
Deferred Inflows of Resources	41,880	197,420	5,711	26,756	47,591	224,176
Net Position						
Net investment in capital assets	20,672,418	32,376,605	30,124,340	18,675,162	50,796,758	51,051,767
Restricted for debt service	2,497,665	1,825,333	-	-	2,497,665	1,825,333
Restricted for capital projects	1,481,974	4,535,724	-	-	1,481,974	4,535,724
Unrestricted	30,927,875	10,218,998	10,028,343	5,862,371	40,956,218	16,081,369
Total net position	\$ 55,579,932	\$ 48,956,660	\$ 40,152,683	\$ 24,537,533	\$ 95,732,615	\$ 73,494,193

City of Celina, Texas
Statements of Activities – Primary Government
Years Ended September 30, 2019 and 2018

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program Revenues						
Charges for services	\$ 11,837,197	\$ 7,865,830	\$ 21,133,549	\$ 16,506,407	\$ 32,970,746	\$ 24,372,237
Operating grants/contributions	1,291,079	201,610	-	-	1,291,079	201,610
Capital grants/contributions	180,890	20,365,689	-	3,432,870	180,890	23,798,559
General revenues						
Ad valorem taxes	9,856,619	7,464,462	-	-	9,856,619	7,464,462
Sales taxes	1,248,168	1,150,663	-	-	1,248,168	1,150,663
Franchise taxes	516,777	420,352	-	-	516,777	420,352
Other	2,027,855	1,613,911	1,124,765	332,227	3,152,620	1,946,138
Total program revenues	26,958,585	39,082,517	22,258,314	20,271,504	49,216,899	59,354,021
Expenses						
Administration	3,613,202	3,305,724	-	-	3,613,202	3,305,724
Judicial	169,960	173,809	-	-	169,960	173,809
Fire and emergency services	4,516,435	2,898,525	-	-	4,516,435	2,898,525
Development services	2,844,946	1,812,852	-	-	2,844,946	1,812,852
Public works	1,625,818	5,760,436	-	-	1,625,818	5,760,436
Police department	3,219,436	2,598,592	-	-	3,219,436	2,598,592
Parks and recreation	1,480,614	1,284,123	-	-	1,480,614	1,284,123
Library	231,803	230,779	-	-	231,803	230,779
Infrastructure	1,010,684	823,826	-	-	1,010,684	823,826
Main Street project	61,612	59,285	-	-	61,612	59,285
Interest and fiscal charges	1,953,396	840,645	-	600,022	1,953,396	13,127,698
Water, Sewer and Sanitation Services	-	-	14,811,593	12,287,053	14,811,593	12,287,053
Total expenses	20,727,906	19,788,596	14,811,593	12,887,075	35,539,499	32,675,671
Excess before transfers	6,230,679	19,293,921	7,446,721	7,384,429	13,677,400	26,678,350
Transfers	527,000	(907,706)	(527,000)	907,706	-	-
Change in Net Position	6,757,679	18,386,215	6,919,721	8,292,135	13,677,400	26,678,350
Net Position - October 1	48,956,660	30,608,404	24,537,533	16,250,662	73,494,193	46,859,066
Correction of error - Prior period adjustment	(134,407)	(37,959)	8,695,429	(5,264)	8,561,022	(43,223)
Net Position - September 30	\$ 55,579,932	\$ 48,956,660	\$ 40,152,683	\$ 24,537,533	\$ 95,732,615	\$ 73,494,193

City of Celina, Texas
Balance Sheet – Governmental Funds
September 30, 2019
(with Summarized Financial Information for 2018)

	General Fund	Debt Service Fund	Street Construction Fund	Facilities Improvement Fund	Parkland Fee Fund	Fire Improvement Fund	Other Governmental Funds	Total Governmental Funds	
								2019	2018
Assets									
Cash and cash equivalents	\$ 11,653,054	\$ 2,486,053	\$ 24,027,312	\$ 3,442,608	\$ 6,772,452	\$ 3,259,672	\$ 5,311,522	\$ 29,482,753	\$ 12,611,359
Restricted cash and cash equivalents	-	-	-	-	-	-	-	27,469,920	37,606,059
Sales taxes receivable	244,135	-	-	-	-	-	-	244,135	203,665
Property taxes receivable, net	52,384	29,960	-	-	-	-	-	82,350	40,885
FMS receivable, net	77,419	-	-	-	-	-	-	77,419	44,906
Other receivables	521,085	-	-	-	-	-	-	521,085	131,368
Prepaid items	14,827	-	-	-	-	-	-	14,827	7,322
Due from component units	80,837	-	-	-	-	-	-	80,837	96,768
Due from other funds	-	-	-	-	-	-	-	-	83,375
Total assets	\$ 12,643,741	\$ 2,516,019	\$ 24,027,312	\$ 3,442,608	\$ 6,772,452	\$ 3,259,672	\$ 5,311,522	\$ 57,973,326	\$ 50,915,706
Liabilities									
Accounts payable	\$ 206,345	\$ 153	\$ 448,004	\$ 1,266,851	\$ 14,000	\$ 470,400	\$ 258,575	\$ 2,664,228	\$ 807,980
Accrued salaries and benefits	27,917	-	-	-	-	-	-	27,917	312,488
Due to other funds	-	-	-	-	-	-	-	-	83,603
Unencumbered funds	1,056,148	-	-	-	-	-	-	1,056,148	1,122,392
Unearned revenue	46,831	-	-	-	2,304,137	-	-	2,350,968	8,136,682
Total liabilities	1,337,141	153	448,004	1,266,851	2,318,137	470,400	258,575	6,099,261	10,463,145
Deferred Inflow of Resources									
Unavailable property taxes receivable	180,293	18,201	-	-	-	-	-	198,494	40,835
Total deferred inflows of resources	180,293	18,201	-	-	-	-	-	198,494	40,835
Fund Balances									
Nonspendable									
Prepays	14,827	-	-	-	-	-	-	14,827	7,322
Restricted									
Capital projects	-	-	23,579,308	2,175,757	-	2,789,272	1,481,974	30,026,311	29,063,864
Debt service	-	2,497,665	-	-	-	-	-	7,497,665	1,813,530
Law enforcement	-	-	-	-	-	-	22,542	22,542	-
Courts	-	-	-	-	-	-	114,323	114,323	-
Grants	-	-	-	-	-	-	10,948	10,948	-
PRG	-	-	-	-	-	-	90,354	90,354	-
Assigned for use in specific funds	-	-	-	-	4,454,315	-	3,519,656	7,973,971	623,156
Unassigned	11,111,480	-	-	-	-	-	(186,850)	10,924,630	8,903,954
Total fund balances	11,126,307	2,497,665	23,579,308	2,175,757	4,454,315	2,789,272	5,052,947	51,675,571	40,411,726
Total liabilities, deferred inflows of resources and fund balances	\$ 12,643,741	\$ 2,516,019	\$ 24,027,312	\$ 3,442,608	\$ 6,772,452	\$ 3,259,672	\$ 5,311,522	\$ 57,973,326	\$ 50,915,706

City of Celina, Texas
Statement of Revenues, Expenditures and
Changes in Fund Balance – Governmental Funds
Year Ended September 30, 2019
(with Summarized Financial Information for 2018)

	General Fund	Debt Service Fund	Street Construction Fund	Facilities Improvement Fund
Revenues				
Ad valorem taxes	\$ 5,762,527	\$ 4,101,706	\$ -	\$ -
Franchise fees	516,777	-	-	-
Sales tax	1,248,168	-	-	-
Permits and inspection fees	6,716,762	-	-	-
Component unit contributions	160,000	200,000	-	-
Development fees	110,486	-	-	-
Developer contributions	-	-	180,890	-
Fire department, EMS, and police revenues	1,075,263	-	-	-
Fines	137,299	-	-	-
Special events and donations	47,789	-	-	-
Park fees and donations	-	-	-	-
Other income	333,006	-	-	-
Interest	281,211	89,633	149,929	131,420
Federal, state & local grants	806,508	-	-	-
Total revenues	17,195,796	4,391,339	330,819	131,420
Expenditures				
Current				
Administration	3,224,809	-	-	-
Judicial	166,197	-	-	-
Fire and emergency services	3,930,238	-	-	-
Development services	2,799,375	-	-	-
Public works	1,307,998	-	-	103,828
Police department	2,926,347	-	-	-
Parks and recreation	930,722	-	-	-
Library	229,797	-	-	-
Main street project	-	-	-	-
Capital Outlay	-	-	1,896,758	5,956,977
Debt Service				
Principal	-	1,955,000	-	73,202
Interest and fiscal charges	-	1,752,204	386,140	12,987
Total expenditures	15,515,483	3,707,204	2,282,898	6,146,994
Excess (deficiency) of revenues over (under) expenditures	1,680,313	684,135	(1,952,079)	(6,015,574)
Other Financing Sources (Uses)				
Issuance of bonds	-	-	16,950,000	-
Issuance of capital lease	-	-	-	340,818
Premium on issuance of debt	-	-	1,064,140	-
Proceeds of refunding bonds	-	-	-	-
Payment to bond refunding agent	-	-	-	-
Transfers in	527,000	-	-	-
Transfers out	(79,682)	-	-	-
Total other financing sources (uses)	447,318	-	18,014,140	340,818
Net Change in Fund Balances	2,127,631	684,135	16,062,061	(5,674,756)
Fund balances, as Previously Reported	8,911,176	1,813,530	7,517,247	7,850,513
Correction of Error	87,500	-	-	-
Fund Balances, as Restated	8,998,676	1,813,530	7,517,247	7,850,513
Fund Balances, End of Year	\$ 11,126,307	\$ 2,497,665	\$ 23,579,308	\$ 2,175,757

PET00834

Parkland Fees Fund	Fire Improvement Fund	Other Governmental Funds	Total Governmental Funds	
			2019	2018
\$ -	\$ -	\$ -	\$ 9,864,233	\$ 7,454,528
-	-	-	516,777	420,352
-	-	-	1,248,168	1,150,663
-	-	-	6,716,762	5,982,027
-	-	-	360,000	200,000
-	-	-	110,486	119,344
-	-	-	180,890	1,441,125
-	-	-	1,075,263	1,031,818
-	-	-	137,299	142,332
-	-	82,025	129,814	165,188
2,855,844	-	-	2,855,844	183,034
-	-	1,432,733	1,765,739	1,427,017
125,996	136,125	117,061	1,031,375	436,017
-	-	1,768	808,276	1,610
2,981,840	136,125	1,633,587	26,800,926	20,155,055
-	-	226,223	3,451,032	3,036,201
-	-	-	166,197	172,610
-	-	-	3,930,238	2,445,213
-	-	-	2,799,375	1,787,306
-	-	-	1,411,826	5,604,030
-	-	8,658	2,935,005	2,374,037
173,791	-	-	1,104,513	978,479
-	-	-	229,797	230,090
-	-	61,612	61,612	59,285
-	4,946,453	1,635,294	14,435,482	3,837,902
-	-	-	2,028,202	1,436,110
-	-	-	2,151,331	1,054,018
173,791	4,946,453	1,931,787	34,704,610	23,015,281
2,808,049	(4,810,328)	(298,200)	(7,903,684)	(2,860,226)
-	-	-	16,950,000	22,958,970
-	-	-	340,818	-
-	-	-	1,064,140	-
-	-	-	-	6,105,287
-	-	-	-	(6,022,090)
-	-	79,682	606,682	-
-	-	-	(79,682)	(907,706)
-	-	79,682	18,881,958	22,134,461
2,808,049	(4,810,328)	(218,518)	10,978,274	19,274,235
1,448,195	7,599,600	5,271,465	40,411,726	21,137,491
198,071	-	-	285,571	-
1,646,266	7,599,600	5,271,465	40,697,297	21,137,491
\$ 4,454,315	\$ 2,789,272	\$ 5,052,947	\$ 51,675,571	\$ 40,411,726

City of Celina, Texas
Statements of Net Position – Proprietary Fund
September 30, 2019 and 2018

	Proprietary Fund	Proprietary Fund
	2019	2018
	Water & Sewer	Water & Sewer
	Fund	Fund
Assets		
Current assets		
Cash and cash equivalents	\$ 18,885,892	\$ 12,912,649
Cash and cash equivalents - restricted for capital projects	5,473,418	1,733,621
Investment in TexPool	3,331	3,255
Accounts receivable, net	2,254,014	1,501,039
Prepaid UTRWD facilities charges	-	393,023
Total current assets	<u>26,616,655</u>	<u>16,543,587</u>
Noncurrent Assets		
Cash and cash equivalents - restricted for capital projects	24,823,347	35,685,113
Net pension asset	-	44,297
Capital assets		
Land	1,328,043	1,328,043
Depreciable capital assets, net	35,886,094	37,175,568
Construction in progress	42,006,115	11,570,190
Capital assets, net	<u>79,220,252</u>	<u>50,073,801</u>
Total noncurrent assets	<u>104,043,599</u>	<u>85,803,211</u>
Total assets	<u>130,660,254</u>	<u>102,346,798</u>
Deferred outflows of resources		
Deferred pension outflows	105,074	56,159
Deferred OPEB outflows	1,821	1,629
Total deferred outflows of resources	<u>106,895</u>	<u>57,788</u>
Liabilities		
Current liabilities		
Accounts payable	\$ 776,829	\$ 643,517
Accounts payable for capital projects	5,473,418	1,733,621
Accrued expenses	-	81,598
Accrued salaries and benefits	3,082	-
Bonds payable - current	2,813,722	1,520,733
Infrastructure advance from CISD - current	-	72,503
Compensated absences - current	16,419	-
Accrued interest payable	242,902	105,278
Meter deposits payable	834,079	622,234
Unearned revenue	-	7,918,309
Total current liabilities	<u>10,160,451</u>	<u>12,697,793</u>
Noncurrent Liabilities		
Net pension liability	32,674	-
Total OPEB liability	10,176	8,533
Bonds payable - long-term	80,405,454	65,133,971
Total noncurrent liabilities	<u>80,448,304</u>	<u>65,142,504</u>
Total liabilities	<u>90,608,755</u>	<u>77,840,297</u>
Deferred Inflows of Resources		
Deferred pension inflows	4,854	26,756
Deferred OPEB inflows	857	-
Total deferred inflows of resources	<u>5,711</u>	<u>26,756</u>
Net Position		
Net investment in capital assets	30,124,340	18,675,162
Unrestricted	10,028,343	5,862,371
Total net position	<u>\$ 40,152,683</u>	<u>\$ 24,537,533</u>

City of Celina, Texas
Statements of Revenues, Expenses and
Changes in Fund Net Position – Proprietary Fund
Years Ended September 30, 2019 and 2018

	Proprietary Fund	Proprietary Fund
	2019	2018
	Water & Sewer Fund	Water & Sewer Fund
Operating Revenues		
Water sales	\$ 7,127,287	\$ 6,437,153
Sewer sales	4,580,634	3,077,772
Garbage fees	865,493	687,200
Penalties	178,653	171,515
Tap and reconnect fees	1,822,020	1,829,970
Impact fees	4,115,727	1,558,580
Other revenues	2,443,735	2,744,217
Total operating revenues	<u>21,133,549</u>	<u>16,506,407</u>
Operating Expenses		
Salaries and benefits	1,179,337	1,143,707
Garbage fees	751,505	617,144
Materials and supplies	956,074	855,742
Postage	60,916	47,055
Repairs and facility maintenance	490,904	329,156
General insurance	27,645	27,809
Utilities and telephone	270,027	259,098
Water purchases and related fees	3,622,072	2,800,976
UTRWD facilities charges	1,540,823	1,642,099
Impact fees expense	1,791,348	1,654,656
Depreciation and amortization	1,390,231	1,263,446
Other expense	237,107	626,591
Total operating expenses	<u>12,317,989</u>	<u>11,267,479</u>
Operating Income	<u>8,815,560</u>	<u>5,238,928</u>
Nonoperating Revenues (Expenses)		
Interest income	1,124,765	332,227
Interest and fiscal charges	(2,155,645)	(1,019,574)
Bond issuance costs	(337,959)	(600,022)
Total nonoperating revenues (expenses)	<u>(1,368,839)</u>	<u>(1,287,369)</u>
Income (Loss) Before Contributions and Transfers	<u>7,446,721</u>	<u>3,951,559</u>
Capital contributions	-	3,432,870
Transfers in (out)	(527,000)	907,706
Change in Net Position	6,919,721	8,292,135
Net Position, Beginning of Year	<u>24,537,533</u>	<u>16,245,398</u>
Correction of Error	8,695,429	-
Net Position, As Restated	<u>33,232,962</u>	<u>-</u>
Net Position, End of Year	<u>\$ 40,152,683</u>	<u>\$ 24,537,533</u>

City of Celina, Texas
Management's Discussion and Analysis
September 30, 2019

Contacting the City's Financial Management:

This financial report designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. Questions concerning this report or need for additional information, including financial information for the City's two component units, should be addressed to Jason Laumer, City Manager, or Jay Toutouchian, Director of Finance, by phone at (972) 382-2682 or by e-mail at jlaumer@celina-tx.gov or jtoutouchian@celina-tx.gov.

Basic Financial Statements



Government-wide Financial Statements



City of Celina, Texas
Statement of Net Position
September 30, 2019

	Primary Government			Component
	Governmental	Business-type	Total	Units
	Activities	Activities		
Assets				
Cash and cash equivalents	\$ 25,478,394	\$ 18,885,892	\$ 44,364,286	\$ 2,257,590
Investments	2,493	3,331	5,824	-
Property taxes receivable, net	52,384	-	52,384	-
Sales taxes receivable	244,135	-	244,135	244,136
Accounts receivable, net	77,419	2,254,014	2,331,433	-
Other receivables	533,813	-	533,813	-
Due from component units	80,837	-	80,837	-
Prepaid items	14,827	-	14,827	-
Restricted assets				
Cash and cash equivalents	31,471,786	30,296,765	61,768,551	-
Property taxes receivable, net	29,966	-	29,966	-
Capital assets				
Land	3,637,345	1,328,043	4,965,388	-
Construction in progress	16,014,401	42,005,914	58,020,315	-
Capital assets, net	48,514,741	35,886,295	84,401,036	-
Total assets	<u>126,152,541</u>	<u>130,660,254</u>	<u>256,812,795</u>	<u>2,501,726</u>
Deferred Outflows of Resources				
Deferred pension outflows	770,540	105,074	875,614	-
Deferred OPEB outflows	13,349	1,821	15,170	-
Total deferred outflows of resources	<u>783,889</u>	<u>106,895</u>	<u>890,784</u>	<u>-</u>
Liabilities				
Accounts payable	2,664,228	776,829	3,441,057	-
Accrued salaries and benefits	27,917	3,082	30,999	409
Accrued interest	-	242,902	242,902	4,557
Unearned revenue	2,350,968	-	2,350,968	-
Meter deposits payable	-	834,079	834,079	-
Escrow deposits	1,056,148	-	1,056,148	-
Due to primary government	-	-	-	80,837
Payable from restricted assets				
Accounts payable for capital projects	-	5,473,418	5,473,418	-
Accrued interest	181,862	-	181,862	-
Long-term liabilities				
Due within one year				
Compensated absences	53,000	16,419	69,419	-
Bonds payable	3,126,467	2,813,722	5,940,189	-
Note payable	-	-	-	1,044,263
Capital lease	82,211	-	82,211	-
Due in more than one year				
Total OPEB liability	74,622	10,176	84,798	-
Net pension liability	239,606	32,674	272,280	-
Compensated absences	399,776	-	399,776	-
Capital lease	185,405	-	185,405	-
Bonds payable	60,872,408	80,405,454	141,277,862	-
Total liabilities	<u>71,314,618</u>	<u>90,608,755</u>	<u>161,923,373</u>	<u>1,130,066</u>
Deferred Inflows of Resources				
Deferred pension inflows	35,597	4,854	40,451	-
Deferred OPEB inflows	6,283	857	7,140	-
Total deferred inflows of resources	<u>41,880</u>	<u>5,711</u>	<u>47,591</u>	<u>-</u>
Net Position				
Net investment in capital assets	20,672,418	30,124,340	50,796,758	-
Restricted for debt service	2,497,665	-	2,497,665	-
Restricted for capital projects (\$29,839,461)	-	-	-	-
net of related debt (\$28,357,487)	1,481,974	-	1,481,974	-
Unrestricted	30,927,875	10,028,343	40,956,218	1,371,660
Total net position	<u>\$ 55,579,932</u>	<u>\$ 40,152,683</u>	<u>\$ 95,732,615</u>	<u>\$ 1,371,660</u>

The accompanying notes are an integral part of these financial statements

City of Celina, Texas
Statement of Activities
September 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
Administration	\$ 3,613,202	\$ -	\$ 360,000	\$ -
Judicial	169,960	-	-	-
Fire and emergency services	4,516,435	1,075,263	122,803	-
Development services	2,844,946	110,486	-	-
Public works	1,625,818	6,716,762	-	-
Police department	3,219,436	179,769	808,276	-
Parks and recreation	1,480,614	2,985,658	-	-
Library	231,803	-	-	-
Infrastructure	1,010,684	769,259	-	180,890
Main Street project	61,612	-	-	-
Interest and fiscal charges	1,953,396	-	-	-
Total governmental activities	20,727,906	11,837,197	1,291,079	180,890
Business-type Activities				
Water and sewer services	14,811,593	21,133,549	-	-
Total Business-type Activities	14,811,593	21,133,549	-	-
Total Primary Government	\$ 35,539,499	\$ 32,970,746	\$ 1,291,079	\$ 180,890
Component Unites				
Celina Economic Development Corp	\$ 492,311	\$ -	\$ -	\$ -
Celina Community Development Corp	200,114	-	-	-
Total component units	\$ 692,425	\$ -	\$ -	\$ -

General Revenues

Ad valorem taxes
Sales taxes
Franchise taxes
Miscellaneous
Unrestricted investment earnings

Transfers

Total General Revenues

Change in Net Position

**Net Position, Beginning of Year,
as Previously Reported**

Correction of Error

**Net Position, Beginning of
Year, as Restated**

Net Position, End of Year

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (3,253,202)	\$ -	\$ (3,253,202)	\$ -
(169,960)	-	(169,960)	-
(3,318,369)	-	(3,318,369)	-
(2,734,460)	-	(2,734,460)	-
5,090,944	-	5,090,944	-
(2,231,391)	-	(2,231,391)	-
1,505,044	-	1,505,044	-
(231,803)	-	(231,803)	-
(60,535)	-	(60,535)	-
(61,612)	-	(61,612)	-
(1,953,396)	-	(1,953,396)	-
(7,418,740)	-	(7,418,740)	-
-	6,321,956	6,321,956	-
-	6,321,956	6,321,956	-
\$ (7,418,740)	\$ 6,321,956	\$ (1,096,784)	\$ -
\$ -	\$ -	\$ -	\$ (492,311)
-	-	-	(200,114)
\$ -	\$ -	\$ -	\$ (692,425)
\$ 9,856,619	\$ -	\$ 9,856,619	\$ -
1,248,168	-	1,248,168	1,250,907
516,777	-	516,777	-
996,480	-	996,480	26,280
1,031,375	1,124,765	2,156,140	41,183
527,000	(527,000)	-	-
14,176,419	597,765	14,774,184	1,318,370
6,757,679	6,919,721	13,677,400	625,945
48,956,660	24,537,533	73,494,193	745,715
(134,407)	8,695,429	8,561,022	-
48,822,253	33,232,962	82,055,215	745,715
\$ 55,579,932	\$ 40,152,683	\$ 95,732,615	\$ 1,371,660

City of Celina, Texas
Balance Sheet – Governmental Funds
September 30, 2019

	General Fund	Debt Service Fund	Street Construction Fund	Facilities Improvement Fund	Parkland Fees Fund	Fire Improvement Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and cash equivalents	\$ 11,650,561	2,486,053	24,027,312	3,442,608	6,772,452	\$ 3,259,672	\$ 5,311,522	\$ 56,950,180
Investments	2,493	-	-	-	-	-	-	2,493
Sales taxes receivable	244,135	-	-	-	-	-	-	244,135
Property taxes receivable, net	52,384	29,966	-	-	-	-	-	82,350
EMS receivable, net	77,419	-	-	-	-	-	-	77,419
Other receivables	521,085	-	-	-	-	-	-	521,085
Prepaid items	14,827	-	-	-	-	-	-	14,827
Due from component units	80,837	-	-	-	-	-	-	80,837
Total assets	\$ 12,643,741	\$ 2,516,019	\$ 24,027,312	\$ 3,442,608	\$ 6,772,452	\$ 3,259,672	\$ 5,311,522	\$ 57,973,326
Liabilities								
Accounts payable	\$ 206,245	\$ 153	\$ 448,004	\$ 1,266,851	\$ 14,000	\$ 470,400	\$ 258,575	\$ 2,664,228
Accrued salaries and benefits	27,917	-	-	-	-	-	-	27,917
Escrowed funds	1,056,148	-	-	-	-	-	-	1,056,148
Unearned revenue	46,831	-	-	-	2,304,137	-	-	2,350,968
Total liabilities	1,337,141	153	448,004	1,266,851	2,318,137	470,400	258,575	6,099,261
Deferred Inflows of Resources								
Unavailable revenue	180,293	18,201	-	-	-	-	-	198,494
Total deferred inflows of resources	180,293	18,201	-	-	-	-	-	198,494
Fund Balances								
Nonspendable								
Prepays	14,827	-	-	-	-	-	-	14,827
Restricted								
Capital projects	-	-	23,579,308	2,175,757	-	2,789,272	1,481,974	30,026,311
Debt service	-	2,497,665	-	-	-	-	-	2,497,665
Law enforcement	-	-	-	-	-	-	22,542	22,542
Courts	-	-	-	-	-	-	114,323	114,323
Grants	-	-	-	-	-	-	10,948	10,948
PEG	-	-	-	-	-	-	90,354	90,354
Assigned for use in specific funds	-	-	-	-	4,454,315	-	3,519,656	7,973,971
Unassigned	11,111,480	-	-	-	-	-	(186,850)	10,924,630
Total fund balances	11,126,307	2,497,665	23,579,308	2,175,757	4,454,315	2,789,272	5,052,947	51,675,571
Total liabilities, deferred inflows of resources and fund balances	\$ 12,643,741	\$ 2,516,019	\$ 24,027,312	\$ 3,442,608	\$ 6,772,452	\$ 3,259,672	\$ 5,311,522	\$ 57,973,326

City of Celina, Texas
Reconciliation of the Governmental Fund Balance Sheet
To the Statement of Net Position
September 30, 2019

Fund balances of governmental funds	\$ 51,675,571
Amounts presented for governmental activities in the statement of net position are different because:	
Capital assets reported in the statement of net position are not financial resources and are not reported in the fund balance sheet.	68,166,487
Receivables not measurable and available within 60 days of year-end, and therefore are unavailable in the fund financial statements.	198,494
Net pension liability (\$239,606), the related deferred outflows of resources \$770,540, and the related deferred inflows of resources (\$35,597) are not available to pay current-period expenditures and therefore are not recorded in the funds.	495,337
Total OPEB liability (\$74,622), the related deferred outflows of resources \$13,349, and the related deferred inflows of resources (\$6,283) are not available to pay current-period expenditures and therefore are not recorded in the funds.	(67,556)
Interest due on long-term debt is recorded as accrued interest payable in the statement of net position but does not become a liability on the fund statements until the date due	(181,862)
Other liabilities that do not require the use of current financial resources are not recorded on the fund financial statements.	12,728
Long-term liabilities are reported in the statement of net position but they are not due and payable in the current period and therefore are not reported as liabilities in the fund balance sheet.	(64,719,267)
Net Position of Governmental Activities	<u>\$ 55,579,932</u>

City of Celina, Texas
Statement of Revenues, Expenditures
and Changes in Fund Balances – Governmental Funds
Year Ended September 30, 2019

	General Fund	Debt Service Fund	Street Construction Fund	Facilities Improvement Fund	Parkland Fees Fund	Fire Improvement Fund	Other Governmental Funds	Total Governmental Funds
Revenues								
Ad valorem taxes	\$ 5,762,527	\$ 4,101,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,864,233
Franchise fees	516,777	-	-	-	-	-	-	516,777
Sales tax	1,248,168	-	-	-	-	-	-	1,248,168
Permits and inspection fees	6,716,762	-	-	-	-	-	-	6,716,762
Component unit contributions	160,000	200,000	-	-	-	-	-	360,000
Development fees	110,486	-	-	-	-	-	-	110,486
Developer contributions	-	-	180,890	-	-	-	-	180,890
Fire department, EMS and police revenues	1,075,263	-	-	-	-	-	-	1,075,263
Fines	137,299	-	-	-	-	-	-	137,299
Special events and donations	47,789	-	-	-	-	-	82,025	129,814
Park fees	-	-	-	-	2,855,844	-	-	2,855,844
Other income	333,006	-	-	-	-	-	1,432,733	1,765,739
Interest	281,211	89,633	149,929	131,420	125,996	136,125	117,061	1,031,375
Federal state & local grants	806,508	-	-	-	-	-	1,768	808,276
Total revenues	17,195,796	4,391,339	330,819	131,420	2,981,840	136,125	1,633,587	26,800,926
Expenditures								
Current								
Administration	3,224,809	-	-	-	-	-	226,223	3,451,032
Judicial	166,197	-	-	-	-	-	-	166,197
Fire and emergency services	3,930,238	-	-	-	-	-	-	3,930,238
Development services	2,799,375	-	-	-	-	-	-	2,799,375
Public works	1,307,998	-	-	103,828	-	-	-	1,411,826
Police department	2,926,347	-	-	-	-	-	8,658	2,935,005
Parks and recreation	930,722	-	-	-	173,791	-	-	1,104,513
Library	229,797	-	-	-	-	-	-	229,797
Main street project	-	-	-	-	-	-	61,612	61,612
Capital Outlay	-	-	1,896,758	5,956,977	-	4,946,453	1,635,294	14,435,482
Debt Service								
Principal	-	1,955,000	-	73,202	-	-	-	2,028,202
Interest and fiscal charges	-	1,752,204	-	12,987	-	-	-	1,765,191
Bond issuance cost	-	-	386,140	-	-	-	-	386,140
Total expenditures	15,515,483	3,707,204	2,282,898	6,146,994	173,791	4,946,453	1,931,787	34,704,610
Excess (deficiency) of revenues over (under) expenditures	1,680,313	684,135	(1,952,079)	(6,015,574)	2,808,049	(4,810,328)	(298,200)	(7,903,684)
Other Financing Sources (Uses)								
Issuance of bonds	-	-	16,950,000	-	-	-	-	16,950,000
Issuance of capital lease	-	-	-	340,818	-	-	-	340,818
Premium on issuance of debt	-	-	1,064,140	-	-	-	-	1,064,140
Transfers in	527,000	-	-	-	-	-	79,682	606,682
Transfers out	(79,682)	-	-	-	-	-	-	(79,682)
Total other financing sources (uses)	447,318	-	18,014,140	340,818	-	-	79,682	18,881,958
Net Change in Fund Balances	2,127,631	684,135	16,062,061	(5,674,756)	2,808,049	(4,810,328)	(218,518)	10,978,274
Fund Balances, as Previously Reported	8,911,176	1,813,530	7,517,247	7,850,513	1,448,195	7,599,600	5,271,465	40,411,726
Correction of Error	87,500	-	-	-	198,071	-	-	285,571
Fund Balances, as Restated	8,998,676	1,813,530	7,517,247	7,850,513	1,646,266	7,599,600	5,271,465	40,697,297
Fund Balances, End of Year	\$ 11,126,307	\$ 2,497,665	\$ 23,579,308	\$ 2,175,757	\$ 4,454,315	\$ 2,789,272	\$ 5,052,947	\$ 51,675,571

City of Celina, Texas
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended September 30, 2019

Net change in fund balances - total governmental funds	\$ 10,978,274
Amounts reported for governmental activities in the statement of net position are different because.	
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay of \$14,435,482 exceeded depreciation expense of (\$2,534,216).	11,901,266
Proceeds from the issuance of long-term debt, such as bonds and capital leases, provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of debt retired for the year \$2,028,202, less new debt issued (\$16,950,000) and premiums (\$1,064,140), and new capital lease issued (\$340,818)	(16,326,756)
Changes in the liabilities for compensated absences do not require the use of current resources and therefore are not recorded in the funds.	(106,506)
Changes in long term amounts for net pension liability (\$568,922), the related deferred outflows of resources \$380,682, and the related deferred inflows of resources \$161,823 are not recorded in the funds.	(26,417)
Changes in long term amounts for OPEB liability (\$13,098), the related deferred outflows of resources \$1,604, and the related deferred inflows of resources (\$6,283) are not recorded in the funds	(17,777)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This includes the change in deferred inflows from ad valorem taxes of (\$7,614), fines receivable of \$42,470 and grants receivable 122,803	157,659
Some revenues and expenses in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. These include the amortization of bond premiums \$236,784 and the increase in accrued interest on debt (\$38,849)	197,935
Change in net position - governmental activities	<u>\$ 6,757,679</u>

City of Celina, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – General Fund
Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Ad valorem taxes	\$ 5,417,356	\$ 5,417,356	\$ 5,762,527	\$ 345,171
Franchise fees	337,932	337,932	516,777	178,845
Sales tax	1,212,992	1,212,992	1,248,168	35,176
Permits and inspection fees	5,253,000	5,253,000	6,716,762	1,463,762
Component unit contributions	-	160,000	160,000	-
Development fees	242,500	242,500	110,486	(132,014)
Fire department, EMS, and police revenues	1,019,900	1,019,900	1,075,263	55,363
Fines	141,250	141,250	137,299	(3,951)
Special events and donations	65,230	65,230	47,789	(17,441)
Other income	290,250	290,250	333,006	42,756
Interest	165,000	165,000	281,211	116,211
Federal, state & local grants	-	1,100,529	806,508	(294,021)
Total revenues	14,145,410	15,405,939	17,195,796	1,789,857
Expenditures				
Current				
Administration	3,558,962	3,558,962	3,224,809	334,153
Judicial	234,851	234,851	166,197	68,654
Fire and emergency services	3,056,073	4,685,424	3,930,238	755,186
Development services	3,159,646	3,159,646	2,799,375	360,271
Public works	1,663,523	1,663,523	1,307,998	355,525
Police department	3,242,653	3,242,653	2,926,347	316,306
Parks and recreation	1,043,733	1,043,733	930,722	113,011
Library	275,150	275,150	229,797	45,353
Total expenditures	16,234,591	17,863,942	15,515,483	2,348,459
Excess (deficiency) of revenues over (under) expenditures	(2,089,181)	(2,458,003)	1,680,313	(4,138,316)
Other Financing Sources (Uses)				
Transfers in	603,000	603,000	527,000	(76,000)
Transfers out	-	-	(79,682)	(79,682)
Total other financing sources (uses)	603,000	603,000	447,318	(155,682)
Net Change in Fund Balances	(1,486,181)	(1,855,003)	2,127,631	3,982,634
Fund Balances, Beginning of Year, As Restated	8,911,176	8,911,176	8,998,676	87,500
Fund Balances, End of Year	\$ 7,424,995	\$ 7,056,173	\$ 11,126,307	\$ 4,070,134

Proprietary Fund Financial Statements