

**CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
PARKLAND FEES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Developer park contributions | - | 800,000 | 1,441,125 | 641,125 |
| Interest | - | 40,000 | 62,078 | 22,078 |
| Total Revenues | - | 840,000 | 1,503,203 | 663,203 |
| EXPENDITURES | | | | |
| Parks and Recreation | - | 108,000 | 176,000 | (68,000) |
| Capital Outlay | - | - | 886,533 | (886,533) |
| Total Expenditures | - | 108,000 | 1,062,533 | (954,533) |
| Excess (deficiency) of revenues over (under) expenditures | - | 732,000 | 440,670 | (291,330) |
| Net change in fund balance | - | 732,000 | 440,670 | (291,330) |
| Fund balance, beginning of year | 1,007,525 | 1,007,525 | 1,007,525 | - |
| Fund balance, end of year | 1,007,525 | 1,739,525 | 1,448,195 | (291,330) |

The City takes a conservative approach and does not budget for Park Fees.

The City may amend the budget at mid-year and budget for the Park Fees Fund at that time based on trends.

**CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
ROADWAY IMPACT FEES
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Other income | - | 400,000 | 787,093 | 387,093 |
| Interest | - | 3,600 | 7,264 | 3,664 |
| Total Revenues | - | 403,600 | 794,357 | 390,757 |
| EXPENDITURES | | | | |
| Public Works | - | 40,000 | 91,219 | (51,219) |
| Total Expenditures | - | 40,000 | 91,219 | (51,219) |
| Excess (deficiency) of revenues over (under) expenditures | - | 363,600 | 703,138 | 339,538 |
| Net change in fund balance | - | 363,600 | 703,138 | 339,538 |
| Fund balance, beginning of year | 207,762 | 207,762 | 207,762 | - |
| Fund balance, end of year | 207,762 | 571,362 | 910,900 | 339,538 |

The City takes a conservative approach and does not budget for Roadway Impact Fees.
The City may amend the budget at mid-year at which time the fund will be budgeted based on trends.

**CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
CAPITAL EQUIPMENT REPLACEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|------------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Interest | <u>6,900</u> | <u>8,500</u> | <u>15,573</u> | <u>7,073</u> |
| Total Revenues | <u>6,900</u> | <u>8,500</u> | <u>15,573</u> | <u>7,073</u> |
| EXPENDITURES | | | | |
| Administration | <u>-</u> | <u>-</u> | <u>750</u> | <u>(750)</u> |
| Capital Outlay | <u>591,875</u> | <u>605,875</u> | <u>196,936</u> | <u>408,939</u> |
| Total Expenditures | <u>591,875</u> | <u>605,875</u> | <u>197,686</u> | <u>408,189</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(584,975)</u> | <u>(597,375)</u> | <u>(182,113)</u> | <u>415,262</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in (out) | <u>771,779</u> | <u>771,779</u> | <u>731,396</u> | <u>(40,383)</u> |
| Total other financing sources (uses) | <u>771,779</u> | <u>771,779</u> | <u>731,396</u> | <u>(40,383)</u> |
| Net change in fund balance | <u>186,804</u> | <u>174,404</u> | <u>549,283</u> | <u>374,879</u> |
| Fund balance, beginning of year | <u>810,926</u> | <u>810,926</u> | <u>810,926</u> | <u>-</u> |
| Fund balance, end of year | <u>997,730</u> | <u>985,330</u> | <u>1,360,209</u> | <u>374,879</u> |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
PARK CONSTRUCTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Interest | - | 2,500 | 2,291 | (209) |
| Total Revenues | - | 2,500 | 2,291 | (209) |
| EXPENDITURES | | | | |
| Capital Outlay | - | - | - | - |
| Total Expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | 2,500 | 2,291 | (209) |
| Net change in fund balance | - | 2,500 | 2,291 | (209) |
| Fund balance, beginning of year | 411,930 | 411,930 | 411,930 | - |
| Fund balance, end of year | 411,930 | 414,430 | 414,221 | (209) |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MAIN STREET FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Special Events/Donations | 67,750 | 67,750 | 72,141 | 4,391 |
| Interest | 60 | 200 | 462 | 262 |
| Total Revenues | 67,810 | 67,950 | 72,603 | 4,653 |
| EXPENDITURES | | | | |
| Main Street Projects | 66,085 | 66,288 | 59,285 | 7,003 |
| Total Expenditures | 66,085 | 66,288 | 59,285 | 7,003 |
| Excess (deficiency) of revenues over (under) expenditures | 1,725 | 1,662 | 13,318 | 11,656 |
| Net change in fund balance | 1,725 | 1,662 | 13,318 | 11,656 |
| Fund balance, beginning of year | 26,178 | 26,178 | 26,178 | - |
| Fund balance, end of year | 27,903 | 27,840 | 39,496 | 11,656 |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
GRANTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Interest | - | - | 107 | 107 |
| Grants | - | - | 1,610 | 1,610 |
| Total Revenues | - | - | 1,717 | 1,717 |
| EXPENDITURES | | | | |
| Grant Expenses | - | - | - | - |
| Total Expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 1,717 | 1,717 |
| Net change in fund balance | - | - | 1,717 | 1,717 |
| Fund balance, beginning of year | 8,177 | 8,177 | 8,177 | - |
| Fund balance, end of year | 8,177 | 8,177 | 9,894 | 1,717 |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
LAW ENFORCEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Other Income | - | - | 7,336 | 7,336 |
| Interest | - | - | 371 | 371 |
| Total Revenues | - | - | 7,707 | 7,707 |
| EXPENDITURES | | | | |
| Police Department | - | - | 1,511 | (1,511) |
| Total Expenditures | - | - | 1,511 | (1,511) |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 6,196 | 6,196 |
| Net change in fund balance | - | - | 6,196 | 6,196 |
| Fund balance, beginning of year | 14,558 | 14,558 | 14,558 | - |
| Fund balance, end of year | 14,558 | 14,558 | 20,754 | 6,196 |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
CONTRIBUTIONS AND DONATIONS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Special Events and Donations | - | - | 11,352 | 11,352 |
| Total Revenues | - | - | 11,352 | 11,352 |
| EXPENDITURES | | | | |
| Police Department | - | - | 5,346 | (5,346) |
| Total Expenditures | - | - | 5,346 | (5,346) |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 6,006 | 6,006 |
| Net change in fund balance | - | - | 6,006 | 6,006 |
| Fund balance, beginning of year | 1,419 | 1,419 | 1,419 | - |
| Fund balance, end of year | 1,419 | 1,419 | 7,425 | 6,006 |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
COURT SECURITY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Other Income | - | 1,500 | 2,829 | 1,329 |
| Total Revenues | - | 1,500 | 2,829 | 1,329 |
| EXPENDITURES | | | | |
| Other Expenses | - | - | - | - |
| Total Expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | 1,500 | 2,829 | 1,329 |
| Net change in fund balance | - | 1,500 | 2,829 | 1,329 |
| Fund balance, beginning of year | 59,404 | 59,404 | 59,404 | - |
| Fund balance, end of year | 59,404 | 60,904 | 62,233 | 1,329 |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
COURT TECHNOLOGY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Other Income | | 2,500 | 3,775 | 1,275 |
| Total Revenues | - | 2,500 | 3,775 | 1,275 |
| EXPENDITURES | | | | |
| Police Department | - | - | - | - |
| Total Expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | 2,500 | 3,775 | 1,275 |
| Net change in fund balance | - | 2,500 | 3,775 | 1,275 |
| Fund balance, beginning of year | 58,606 | 58,606 | 58,606 | - |
| Fund balance, end of year | 58,606 | 61,106 | 62,381 | 1,275 |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
CAPITAL ACQUISITION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget- Positive (Negative) |
|--|-------------------------|--------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Other Income | | | | - |
| Interest | <u>6,000</u> | <u>30,000</u> | <u>35,514</u> | <u>5,514</u> |
| Total Revenues | 6,000 | 30,000 | 35,514 | 5,514 |
| EXPENDITURES | | | | |
| Administration | - | - | 5,538 | (5,538) |
| Fire and emergency services | - | - | 9,467 | (9,467) |
| Capital Outlay | <u>875,652</u> | <u>1,545,320</u> | <u>982,277</u> | <u>563,043</u> |
| Total Expenditures | 875,652 | 1,545,320 | 997,282 | 548,038 |
| Excess (deficiency) of revenues over (under) expenditures | <u>(869,652)</u> | <u>(1,515,320)</u> | <u>(961,768)</u> | <u>553,552</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in (out) | 875,652 | 1,545,320 | - | (1,545,320) |
| Total other financing sources (uses) | <u>875,652</u> | <u>1,545,320</u> | <u>-</u> | <u>(1,545,320)</u> |
| Net change in fund balance | 6,000 | 30,000 | (961,768) | (991,768) |
| Fund balance, beginning of year | <u>2,924,747</u> | <u>2,924,747</u> | <u>2,924,747</u> | <u>-</u> |
| Fund balance, end of year | <u>2,930,747</u> | <u>2,954,747</u> | <u>1,962,979</u> | <u>(991,768)</u> |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
ROADWAY CAPITAL RECOVERY FEES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget- Positive (Negative) |
|--|-------------------------|--------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Other Income | - | 125,000 | 407,707 | 282,707 |
| Interest | - | 200 | 1,573 | 1,373 |
| Total Revenues | - | 125,200 | 409,280 | 284,080 |
| EXPENDITURES | | | | |
| Public Works | - | - | 25,818 | (25,818) |
| Total Expenditures | - | - | 25,818 | (25,818) |
| Excess (deficiency) of revenues over (under) expenditures | - | 125,200 | 383,462 | 258,262 |
| Net change in fund balance | - | 125,200 | 383,462 | 258,262 |
| Fund balance, beginning of year | - | - | - | - |
| Fund balance, end of year | - | 125,200 | 383,462 | 258,262 |

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
TECHNOLOGY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget- Positive (Negative) |
|--|-------------------------|--------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Other Income | - | - | 37,500 | 37,500 |
| Interest | - | - | 11 | 11 |
| Total Revenues | - | - | 37,511 | 37,511 |
| EXPENDITURES | | | | |
| Other Expenses | - | - | - | - |
| Total Expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 37,511 | 37,511 |
| Net change in fund balance | - | - | 37,511 | 37,511 |
| Fund balance, beginning of year | - | - | - | - |
| Fund balance, end of year | - | - | 37,511 | 37,511 |

The City takes a conservative approach and does not budget for the Technology Fund.

**DISCRETELY PRESENTED
COMPONENT UNITS**

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DISCRETELY PRESENTED COMPONENT UNITS

CELINA ECONOMIC DEVELOPMENT CORPORATION – purpose is to aid, promote and further the economic development of the City.

CELINA COMMUNITY DEVELOPMENT CORPORATION – purpose is to identify and fund public projects to maintain or enhance the quality of life in the city.

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
CELINA ECONOMIC DEVELOPMENT CORPORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|---------------------------------|-------------------------|----------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Sales Tax | 500,000 | 500,000 | 573,145 | 73,145 |
| Miscellaneous | - | - | 14,850 | 14,850 |
| Interest | 1,950 | 1,950 | 3,312 | 1,362 |
| Total Revenues | 501,950 | 501,950 | 591,307 | 89,357 |
| EXPENDITURES | | | | |
| Personnel Costs | 150,262 | 150,262 | 315,275 | (165,013) |
| Legal & Professional | 4,000 | 4,000 | 3,796 | 204 |
| Materials & Supplies | 725 | 725 | 3,966 | (3,241) |
| Maintenance | 3,000 | 3,000 | 658 | 2,342 |
| Other Expenses | 31,040 | 31,040 | 585,710 | (554,670) |
| Utilities | 5,225 | 5,225 | 3,574 | 1,651 |
| Total Expenses | 194,252 | 194,252 | 912,979 | (718,727) |
| Change in Net Position | 307,698 | 307,698 | (321,672) | (629,370) |
| Net Position, beginning of year | 36,450 | 36,450 | 36,450 | - |
| Net Position, end of year | <u>344,148</u> | <u>344,148</u> | <u>(285,222)</u> | <u>(629,370)</u> |

**CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
CELINA COMMUNITY DEVELOPMENT CORPORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|---------------------------------|-------------------------|----------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Sales Tax | 500,000 | 500,000 | 573,145 | 73,145 |
| Interest | <u>1,500</u> | <u>1,500</u> | <u>10,458</u> | <u>8,958</u> |
| Total Revenues | 501,500 | 501,500 | 583,603 | 82,103 |
| EXPENDITURES | | | | |
| Contribution | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>-</u> |
| Total Expenditures | 200,000 | 200,000 | 200,000 | - |
| Change in Net Position | 301,500 | 301,500 | 383,603 | 82,103 |
| Net Position, beginning of year | <u>647,334</u> | <u>647,334</u> | <u>647,334</u> | <u>-</u> |
| Net Position, end of year | <u>948,834</u> | <u>948,834</u> | <u>1,030,937</u> | <u>82,103</u> |

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**STATISTICAL SECTION
(UNAUDITED)**

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STATISTICAL SECTION

Table 1

(Unaudited)

This section of the City of Celina's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures and required supplementary information says about the City's overall financial health. This information has not been audited by the independent auditor.

Contents

Table Numbers

Financial Trends

These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. 2-6

Revenue Capacity

These tables contain information to help the reader assess the City's two most significant revenue sources-property and sales taxes. 7-10

Debt Capacity

These tables present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future. 11-15

Economic and Demographic Information

These tables offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place. 16-17

Operating Information

These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides. 18-20

Source: Unless otherwise noted, the information in these tables is derived from the City's past audit reports for the relevant year.

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CITY OF CELINA, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
 (Accrual basis of accounting)
 (Unaudited)

Table 2

| | FISCAL YEAR | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Governmental Activities | | | | | | | | | | |
| Net Investment in capital assets | \$ 8,138,243 | \$ 8,165,734 | \$ 7,968,691 | \$ 5,724,939 | \$ 7,800,853 | \$ 7,667,954 | \$ 8,693,312 | \$ 13,138,978 | \$ 13,184,763 | \$ 32,376,605 |
| Restricted | 489,022 | 624,480 | 684,336 | 3,895,476 | 2,560,845 | 4,535,511 | 4,675,044 | 5,340,173 | 5,848,514 | 6,361,057 |
| Unrestricted | 929,815 | 1,056,451 | 1,372,081 | 742,974 | 2,086,188 | 3,900,225 | 6,325,979 | 7,893,951 | 11,575,127 | 10,218,998 |
| Total Governmental Activities Net Position | 9,557,080 | 9,846,665 | 10,025,108 | 10,363,389 | 12,447,886 | 16,103,690 | 19,694,335 | 26,373,102 | 30,608,404 | 48,956,660 |
| Business Type Activities | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 5,868,123 | \$ 6,289,011 | \$ 6,830,370 | \$ 6,717,653 | \$ 7,485,220 | \$ 9,589,572 | \$ 11,575,656 | 12,078,113 | 13,079,265 | 18,675,162 |
| Restricted | | | | | | | | | | |
| Unrestricted | 568,021 | (234,357) | 43,166 | 644,272 | 887,007 | 1,103,837 | 2,120,144 | 1,733,702 | 3,171,397 | 5,862,371 |
| Total Business Type Activities Net Position | 6,436,144 | 6,054,654 | 6,873,536 | 7,361,925 | 8,372,227 | 10,693,409 | 13,695,800 | 13,811,815 | 16,250,662 | 24,537,533 |
| Primary Government | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 14,006,366 | \$ 14,454,745 | \$ 14,799,061 | \$ 12,442,592 | \$ 15,286,073 | \$ 17,257,526 | \$ 20,268,968 | \$ 25,217,091 | \$ 26,264,028 | \$ 51,051,767 |
| Restricted | 489,022 | 624,480 | 684,336 | 3,895,476 | 2,560,845 | 4,535,511 | 4,675,044 | 5,340,173 | 5,848,514 | 6,361,057 |
| Unrestricted | 1,497,836 | 822,094 | 1,415,247 | 1,387,246 | 2,973,195 | 5,004,062 | 8,446,123 | 9,627,653 | 14,746,524 | 16,081,369 |
| Total Primary Government Net Position | 15,993,224 | 15,901,319 | 16,898,644 | 17,725,314 | 20,820,113 | 26,797,099 | 33,390,135 | 40,184,917 | 46,859,066 | 73,494,193 |

CITY OF CELINA, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual basis of accounting)
(Unaudited)

Table 3

| EXPENSES | FISCAL YEAR | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| | 2009 | 2010 | 2011 | 2012 |
| Governmental Activities | | | | |
| Administration | \$ 967,929 | \$ 896,155 | \$ 993,291 | \$ 799,116 |
| Judicial | 73,299 | 70,102 | 70,205 | 70,066 |
| Fire and Emergency Services | 1,159,151 | 1,068,864 | 1,169,196 | 1,176,359 |
| Development Services | 381,151 | 329,794 | 363,133 | 472,329 |
| Public Works | 395,801 | 397,095 | 369,952 | 366,560 |
| Police Department | 817,360 | 892,283 | 938,031 | 749,274 |
| Parks and Recreation | 423,260 | 406,446 | 362,409 | 503,298 |
| Library | - | 129,637 | 126,482 | 126,116 |
| Infrastructure | 208,374 | 208,373 | 418,484 | 207,097 |
| Bond Issuance Costs | - | - | - | 99,726 |
| Main Street Program | 47,976 | 60,868 | 57,880 | |
| Interest and Fiscal Charges | 353,236 | 336,386 | 326,153 | 358,718 |
| Total Governmental Activities Expenses | 4,827,537 | 4,796,003 | 5,195,216 | 4,928,659 |
| Business Type Activities | | | | |
| Water, Sewer and Sanitation Services | 3,168,584 | 3,425,151 | 3,306,335 | 3,572,057 |
| Total Business Type Activities Expenses | 3,168,584 | 3,425,151 | 3,306,335 | 3,572,057 |
| Total Primary Government Expenses | 7,996,121 | 8,221,154 | 8,501,551 | 8,500,716 |
| PROGRAM REVENUES | | | | |
| Governmental Activities | | | | |
| Charges for Services | 496,882 | 566,637 | 733,947 | 1,042,829 |
| Operating Grants/Contributions | 388,525 | 283,849 | 295,140 | 231,301 |
| Capital Grants/Contributions | | 144,460 | 391,623 | |
| Total Governmental Activities Program Revenues | 885,407 | 994,946 | 1,420,710 | 1,274,130 |
| Business Type Activities | | | | |
| Charges for Services: | | | | |
| Water, Sewer and Sanitation Services | 3,186,377 | 3,360,517 | 4,190,142 | 4,377,926 |
| Capital Grants/Contributions | 350,000 | | | 70,000 |
| Total Business Type Activities Program Revenues | 3,536,377 | 3,360,517 | 4,190,142 | 4,447,926 |
| Total Primary Government Program Revenues | 4,421,784 | 4,355,463 | 5,610,852 | 5,722,056 |
| NET (EXPENSE) REVENUES | | | | |
| Governmental Activities | (3,942,130) | (3,801,057) | (3,774,506) | (3,654,529) |
| Business Type Activities | 367,793 | (64,634) | 883,807 | 875,869 |
| Total Primary Government Program Revenues | (3,574,337) | (3,865,691) | (2,890,699) | (2,778,660) |
| GENERAL REVENUES AND OTHER CHANGES IN NET POSITION | | | | |
| Governmental Activities | | | | |
| Taxes: | | | | |
| Ad Valorem | 3,015,151 | 3,015,298 | 2,967,206 | 3,021,800 |
| Sales | 249,661 | 271,670 | 290,835 | 338,053 |
| Franchise | 222,257 | 253,500 | 355,576 | 299,999 |
| Other | 109,022 | 225,174 | 264,332 | 479,886 |
| Transfers | 300,000 | 325,000 | 75,000 | 95,000 |
| Total Governmental Activities | 3,896,091 | 4,090,642 | 3,952,949 | 4,234,738 |
| Business Type Activities | | | | |
| Other | 50,849 | 8,144 | 10,075 | 28,306 |
| Transfers | (300,000) | (325,000) | (75,000) | (95,000) |
| Total Business Type Activities | (249,151) | (316,856) | (64,925) | (66,694) |
| Total Primary Government Revenues | 3,646,940 | 3,773,786 | 3,888,024 | 4,168,044 |
| CHANGES IN NET POSITION | | | | |
| Governmental Activities | (46,039) | 289,585 | 178,443 | 580,209 |
| Business Type Activities | 118,642 | (381,490) | 818,882 | 809,175 |
| Total Primary Government Program Net Expenses | 72,603 | (91,905) | 997,325 | 1,389,384 |

CITY OF CELINA, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual basis of accounting)
(Unaudited)

Table 3

| EXPENSES | FISCAL YEAR | | | | | |
|---|--------------------|-------------------|-------------------|--------------------|--------------------|-------------------|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Governmental Activities | | | | | | |
| Administration | \$ 950,109 | \$ 1,203,576 | \$ 1,170,613 | \$ 1,592,794 | \$ 2,624,918 | \$ 3,305,724 |
| Judicial | 79,863 | 88,531 | 84,853 | 102,803 | 155,521 | 173,809 |
| Fire and Emergency Services | 1,541,465 | 1,213,416 | 1,453,477 | 1,957,077 | 2,414,778 | 2,898,525 |
| Development Services | 417,119 | 708,220 | 529,067 | 683,599 | 887,990 | 1,812,852 |
| Public Works | 515,098 | 725,922 | 824,527 | 1,080,661 | 1,104,523 | 5,760,436 |
| Police Department | 803,634 | 806,191 | 1,114,266 | 1,532,829 | 1,877,574 | 2,598,590 |
| Parks and Recreation | 556,654 | 448,202 | 886,212 | 1,084,077 | 1,263,538 | 1,284,123 |
| Library | 134,625 | 134,815 | 140,104 | 152,664 | 169,326 | 230,781 |
| Infrastructure | 203,273 | 202,699 | 198,868 | 211,300 | 353,119 | 823,826 |
| Main Street Program | 135,388 | 26,869 | 70,510 | 65,279 | 55,176 | 59,285 |
| Bond Issuance Costs | 399,992 | 72,326 | | | | |
| Interest and Fiscal Charges | 457,748 | 585,469 | 635,090 | 710,249 | 787,001 | 840,645 |
| Total Governmental Activities Expenses | 6,194,968 | 6,216,236 | 7,107,587 | 9,173,332 | 11,693,464 | 19,788,596 |
| Business Type Activities | | | | | | |
| Water, Sewer and Sanitation Services | 3,464,334 | 3,496,782 | 4,284,809 | 8,508,496 | 10,811,473 | 12,887,075 |
| Total Business Type Activities Expenses | 3,464,334 | 3,496,782 | 4,284,809 | 8,508,496 | 10,811,473 | 12,887,075 |
| Total Primary Government Expenses | 9,659,302 | 9,713,018 | 11,392,396 | 17,681,828 | 22,504,937 | 32,675,671 |
| PROGRAM REVENUES | | | | | | |
| Governmental Activities | | | | | | |
| Charges for Services | 1,113,468 | 2,082,964 | 3,755,293 | 4,265,112 | 6,391,343 | 7,865,830 |
| Operating Grants/Contributions | | 61,432 | 214,115 | 368,784 | 356,258 | 201,610 |
| Capital Grants/Contributions | 2,344,763 | 2,403,093 | 625,237 | 2,578,809 | 1,011,625 | 20,365,689 |
| Total Governmental Activities Program Revenues | 3,458,231 | 4,547,489 | 4,594,645 | 7,212,705 | 7,759,226 | 28,433,129 |
| Business Type Activities | | | | | | |
| Charges for Services | | | | | | |
| Water, Sewer and Sanitation Services | 4,781,510 | 6,154,311 | 7,518,331 | 10,057,113 | 13,590,654 | 16,506,407 |
| Capital Grants/Contributions | | | 45,289 | 800,100 | | 3,432,870 |
| Total Business Type Activities Program Revenues | 4,781,510 | 6,154,311 | 7,563,620 | 10,857,213 | 13,590,654 | 19,939,277 |
| Total Primary Government Program Revenues | 8,239,741 | 10,701,800 | 12,158,265 | 18,069,918 | 21,349,880 | 48,372,406 |
| NET (EXPENSE) REVENUES | | | | | | |
| Governmental Activities | (2,736,737) | (1,668,747) | (2,512,942) | (1,960,627) | (3,934,238) | 8,644,533 |
| Business Type Activities | 1,317,176 | 2,657,529 | 3,278,811 | 2,348,717 | 2,779,181 | 7,052,202 |
| Total Primary Government Program Revenues | | | | | | |
| Net Expenses | (1,419,561) | 988,782 | 765,869 | 388,090 | (1,155,057) | 15,696,735 |
| GENERAL REVENUES AND OTHER CHANGES IN NET POSITION | | | | | | |
| Governmental Activities | | | | | | |
| Taxes: | | | | | | |
| Ad Valorem | 3,129,835 | 3,333,015 | 3,739,841 | 4,458,401 | 5,362,919 | 7,464,462 |
| Sales | 384,289 | 505,221 | 603,949 | 733,881 | 958,350 | 1,150,663 |
| Franchise | 325,167 | 320,805 | 364,763 | 429,102 | 370,949 | 420,352 |
| Other | 636,943 | 817,733 | 438,820 | 671,241 | 985,322 | 1,613,911 |
| Transfers | 345,000 | 348,050 | 395,000 | 2,346,769 | 492,000 | (907,706) |
| Total Governmental Activities | 4,821,234 | 5,324,824 | 5,542,373 | 8,639,394 | 8,169,540 | 9,741,682 |
| Business Type Activities | | | | | | |
| Other | 38,126 | 11,703 | 39,470 | 114,067 | 151,666 | 332,227 |
| Transfers | (345,000) | (348,050) | (395,000) | (2,346,769) | (492,000) | 907,706 |
| Total Business Type Activities | (306,874) | (336,347) | (355,530) | (2,232,702) | (340,334) | 1,239,933 |
| Total Primary Government Revenues | 4,514,360 | 4,988,477 | 5,186,843 | 6,406,692 | 7,829,206 | 10,981,615 |
| CHANGES IN NET POSITION | | | | | | |
| Governmental Activities | 2,084,497 | 3,656,077 | 3,029,431 | 6,678,767 | 4,235,302 | 18,386,215 |
| Business Type Activities | 1,010,302 | 2,321,182 | 2,923,281 | 116,015 | 2,438,847 | 8,292,135 |
| Total Primary Government Program Net Expenses | 3,094,799 | 5,977,259 | 5,952,712 | 6,794,782 | 6,674,149 | 26,678,350 |

CITY OF CELINA, TEXAS
GOVERNMENT ACTIVITIES - TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
 (Accrual basis of accounting)
 (Unaudited)

Table 4

| FISCAL YEAR | PROPERTY TAX | SALES TAX | FRANCHISE TAX | TOTAL |
|------------------------|-------------------------|----------------------|--------------------------|--------------|
| 2009 | 3,042,225 | 249,661 | 222,257 | \$ 3,514,143 |
| 2010 | 3,015,507 | 271,670 | 253,500 | \$ 3,540,677 |
| 2011 | 2,975,142 | 290,835 | 355,576 | \$ 3,621,553 |
| 2012 | 3,019,885 | 338,053 | 299,999 | \$ 3,657,937 |
| 2013 | 3,154,251 | 384,289 | 325,167 | \$ 3,863,707 |
| 2014 | 3,314,591 | 505,221 | 320,805 | \$ 4,140,617 |
| 2015 | 3,754,816 | 603,949 | 364,763 | \$ 4,723,528 |
| 2016 | 4,453,862 | 733,881 | 429,102 | \$ 5,616,845 |
| 2017 | 5,374,888 | 958,350 | 370,949 | \$ 6,704,187 |
| 2018 | 7,454,528 | 1,150,663 | 420,352 | \$ 9,025,543 |

CITY OF CELINA, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

Table 5

(Modified accrual basis of accounting)
(Unaudited)

| | FISCAL YEAR | | | | | | | | | |
|------------------------------------|-------------|---------|-----------|-----------|-----------|------------|-----------|-----------|------------|------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| General Fund | | | | | | | | | | |
| Nonspendable: | | | | | | | | | | |
| Prepays | | | | | | 20,784 | 19,941 | 2,230 | 3,013 | 7,322 |
| Unassigned | 775,120 | 864,793 | 1,052,641 | 1,694,945 | 2,187,130 | 3,037,176 | 4,585,888 | 7,130,005 | 6,562,842 | 8,903,854 |
| Total General Fund | 775,120 | 864,793 | 1,052,641 | 1,694,945 | 2,187,130 | 3,057,960 | 4,605,829 | 7,132,235 | 6,565,855 | 8,911,176 |
| All Other Government Funds | | | | | | | | | | |
| Restricted for: | | | | | | | | | | |
| Debt Service | 458,260 | 593,598 | 473,465 | 453,145 | 515,274 | 541,370 | 646,075 | 901,524 | 1,369,343 | 1,813,530 |
| Capital Projects | | | 214,348 | 2,309,071 | 6,144,848 | 10,880,463 | 7,021,861 | 7,083,988 | 13,033,951 | 29,063,864 |
| Assigned for use in specific funds | | | | | | | | | 168,342 | 623,156 |
| Total All Other Governmental Funds | 458,260 | 593,598 | 687,813 | 2,762,216 | 6,660,122 | 11,421,833 | 7,667,936 | 7,985,512 | 14,571,636 | 31,500,550 |

CITY OF CELINA, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
 (Modified accrual basis of accounting)
 (Unaudited)

Table 6

| | FISCAL YEAR | | | | |
|---|--------------------|------------------|------------------|------------------|------------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 |
| REVENUES | | | | | |
| Property Taxes | 3,042,225 | 3,015,507 | 2,975,142 | 3,019,885 | 3,154,251 |
| Franchise Taxes | 222,257 | 253,500 | 355,576 | 299,999 | 325,167 |
| Sales Taxes | 249,661 | 271,670 | 290,835 | 338,053 | 384,289 |
| Permits/Inspection Fees | 94,524 | 172,173 | 257,605 | 340,547 | 455,454 |
| Component Unit Contributions | | 165,000 | 165,000 | 340,000 | 320,000 |
| Development Fees | 12,533 | 45,894 | 16,286 | 56,411 | 124,743 |
| Fire Department/EMS Fees | 224,373 | 180,203 | 262,435 | 244,505 | 174,678 |
| Fines | 109,891 | 93,867 | 95,016 | 186,302 | 197,248 |
| Special Events and Donations | 150,211 | 134,565 | 155,935 | 175,346 | 142,682 |
| Park Fees | 18,135 | 24,786 | 18,907 | 85,111 | 161,345 |
| Other Income | 75,563 | 185,459 | 319,381 | 120,005 | 85,140 |
| Interest Income | 33,459 | 19,175 | 16,574 | 43,076 | 63,021 |
| Grants | 238,314 | 149,284 | 294,205 | 32,760 | 2,344,763 |
| Total Revenues | 4,471,146 | 4,711,083 | 5,222,897 | 5,282,000 | 7,932,781 |
| EXPENDITURES | | | | | |
| Administration | 956,157 | 880,101 | 979,059 | 774,209 | 870,419 |
| Judicial | 73,299 | 70,102 | 70,205 | 70,066 | 79,863 |
| Fire and EMS | 1,060,228 | 1,049,716 | 1,140,328 | 1,062,174 | 1,057,979 |
| Development Services | 381,151 | 329,794 | 363,133 | 472,329 | 417,119 |
| Public Works | 392,020 | 392,527 | 568,890 | 373,302 | 508,439 |
| Police Department | 780,835 | 865,304 | 913,898 | 729,737 | 741,361 |
| Parks and Rec | 235,149 | 222,959 | 176,313 | 288,239 | 349,742 |
| Library | | 129,637 | 126,482 | 126,116 | 134,625 |
| Main Street | 47,976 | 60,868 | 57,880 | 99,726 | 135,388 |
| Capital Outlay | 213,594 | 474,465 | 1,464,171 | 1,938,419 | 3,977,688 |
| Debt Service: | | | | | |
| Principal Retirement | 372,216 | 251,798 | 257,590 | 363,145 | 500,525 |
| Interest and Fiscal Charges | 348,759 | 331,881 | 312,974 | 379,859 | 490,987 |
| Bond Issuance Costs | | | 33,292 | 159,933 | 399,992 |
| Total Expenditures | 4,861,384 | 5,059,152 | 6,464,215 | 6,837,254 | 9,664,127 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of Assets | 2,801 | 73,283 | 48,381 | 30,403 | 26,100 |
| Capital Leases | | 174,797 | | | 30,752 |
| Note/Bond Proceeds | | | 1,400,000 | 4,146,558 | 5,719,585 |
| Transfers In (Out) | 300,000 | 325,000 | 75,000 | 95,000 | 345,000 |
| Total Other Financing Sources (Uses) | 302,801 | 573,080 | 1,523,381 | 4,271,961 | 6,121,437 |
| NET CHANGE IN FUND BALANCES | (87,437) | 225,011 | 282,063 | 2,716,707 | 4,390,091 |
| Debt Service as a percentage of Non-Capital Expenditures | 15.51% | 12.73% | 12.08% | 18.43% | 24.47% |

Source: City of Celina Audit Reports

CITY OF CELINA, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

Table 6
(cont.)

| | FISCAL YEAR | | | | |
|---|--------------------|--------------------|-------------------|-------------------|-------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 |
| REVENUES | | | | | |
| Property Taxes | 3,314,591 | 3,754,816 | 4,453,862 | 5,374,888 | 7,454,528 |
| Franchise Taxes | 320,805 | 364,763 | 429,102 | 370,949 | 420,352 |
| Sales Taxes | 505,221 | 603,949 | 733,881 | 958,350 | 1,150,663 |
| Permits/Inspection Fees | 1,321,510 | 1,767,856 | 2,357,289 | 3,959,914 | 5,982,027 |
| Component Unit Contributions | 170,000 | 320,000 | 200,000 | 200,000 | 200,000 |
| Development Fees | 239,739 | 924,249 | 509,870 | 1,245,943 | 119,344 |
| Fire Department/EMS Fees | 196,753 | 241,005 | 910,360 | 817,691 | 1,031,818 |
| Fines | 155,962 | 254,370 | 283,758 | 209,806 | 142,332 |
| Special Events and Donations | 305,430 | 221,696 | 373,421 | 250,214 | 165,188 |
| Park Fees/Developer Contributions | 169,000 | 602,626 | 2,215,582 | 1,178,028 | 1,624,159 |
| Other Income | 296,867 | 92,349 | 397,657 | 508,311 | 1,427,017 |
| Interest Income | 90,424 | 111,901 | 111,776 | 183,077 | 436,017 |
| Grants | 2,404,258 | 519,701 | 518,784 | 1,570 | 1,610 |
| Total Revenues | 9,490,560 | 9,779,281 | 13,495,342 | 15,258,741 | 20,155,055 |
| EXPENDITURES | | | | | |
| Administration | 1,106,865 | 1,133,574 | 1,458,673 | 2,433,180 | 3,036,201 |
| Judicial | 88,531 | 84,853 | 99,803 | 153,213 | 172,610 |
| Fire and EMS | 1,083,464 | 1,316,275 | 1,731,896 | 2,041,407 | 2,445,213 |
| Development Services | 702,862 | 524,712 | 675,267 | 868,862 | 1,787,306 |
| Public Works | 505,659 | 806,788 | 1,023,572 | 943,895 | 5,604,030 |
| Police Department | 770,254 | 1,046,160 | 1,414,488 | 1,688,094 | 2,374,037 |
| Parks and Rec | 443,625 | 667,908 | 819,539 | 959,343 | 978,479 |
| Library | 135,315 | 140,857 | 153,752 | 165,768 | 230,090 |
| Main Street | 26,869 | 70,510 | 65,279 | 55,176 | 59,285 |
| Capital Outlay | 1,421,925 | 5,253,351 | 8,542,536 | 3,656,718 | 3,837,902 |
| Debt Service: | | | | | |
| Principal Retirement | 510,445 | 678,366 | 841,124 | 1,005,685 | 1,436,110 |
| Interest and Fiscal Charges | 610,693 | 669,480 | 724,025 | 782,253 | 908,016 |
| Bond Issuance Costs | 72,326 | - | - | 74,569 | 146,002 |
| Total Expenditures | 7,478,833 | 12,392,834 | 17,549,954 | 14,828,163 | 23,015,281 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of Assets | 15,279 | 12,525 | 41,825 | 634,597 | - |
| Capital Leases | | | | | |
| Note/Bond Proceeds | 3,257,485 | - | 4,510,000 | 4,462,569 | 23,042,167 |
| Transfers In (Out) | 348,050 | 395,000 | 2,346,769 | 492,000 | (907,706) |
| Total Other Financing Sources (Uses) | 3,620,814 | 407,525 | 6,898,594 | 5,589,166 | 22,134,461 |
| NET CHANGE IN FUND BALANCES | 5,632,541 | (2,206,028) | 2,843,982 | 6,019,744 | 19,274,235 |
| Debt Service as a percentage of Non-Capital Expenditures | 19.70% | 18.88% | 17.38% | 16.67% | 12.98% |

Source: City of Celina Audit Reports

**CITY OF CELINA, TEXAS
 ASSESSED VALUE OF TAXABLE PROPERTY
 (PER \$100 OF ASSESSED VALUE)
 LAST TEN FISCAL YEARS (UNAUDITED)**

Table 7

| Fiscal Year | Residential Property | Commercial Property | Lots, Land and Other Personal Property | Less: Tax- Exempt Property | Total Taxable Assessed Value ^a |
|--------------------|---------------------------------|--------------------------------|---|---|--|
| 2009 | \$ 349,736,057 | \$ 62,448,332 | \$ 234,424,625 | \$ 183,282,031 | \$ 463,326,983 |
| 2010 | \$ 358,572,013 | \$ 66,190,702 | \$ 221,578,739 | \$ 182,142,657 | \$ 464,198,797 |
| 2011 | \$ 359,890,613 | \$ 61,701,232 | \$ 224,208,222 | \$ 191,735,580 | \$ 454,064,487 |
| 2012 | \$ 360,401,332 | \$ 68,081,956 | \$ 306,201,737 | \$ 273,053,137 | \$ 461,631,888 |
| 2013 | \$ 373,794,705 | \$ 75,872,011 | \$ 301,674,780 | \$ 269,111,106 | \$ 482,230,390 |
| 2014 | \$ 405,448,051 | \$ 72,762,134 | \$ 313,187,046 | \$ 282,701,395 | \$ 508,695,836 |
| 2015 | \$ 442,644,620 | \$ 77,643,093 | \$ 366,072,912 | \$ 331,468,313 | \$ 554,892,312 |
| 2016 | \$ 522,831,716 | \$ 88,623,690 | \$ 436,445,371 | \$ 387,032,507 | \$ 660,868,270 |
| 2017 | \$ 658,104,526 | \$ 198,645,927 | \$ 466,991,955 | \$ 100,785,522 | \$ 872,961,920 |
| 2018 | \$ 845,530,258 | \$ 116,893,975 | \$ 843,120,229 | \$ 113,759,933 | \$1,108,101,685 |

Source: Collin County Central Appraisal District and Denton County Appraisal District

Note: Property is reassessed annually at actual value; therefore, the assessed values are equal to the actual values. Tax rates are per \$100 of assessed value.

^a Includes adjustments to certified rolls
 Fiscal Year reports Certified Tax Report from prior calendar year

CITY OF CELINA, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
PER \$100 OF ASSESSED VALUE
LAST TEN FISCAL YEARS (UNAUDITED)

Table 8

| City Direct Rates | | | | Overlapping Rates | | | | |
|-------------------|-----------------------|-----------------------|-----------|-------------------|----------------|------------------|------------------|----------------------|
| Fiscal Year | Operating/ General | General Obligation | Total | Collin County | | | | |
| | Rate | Debt Service | Direct | Celina ISD | Prosper ISD | Collin County | Denton County | Community College |
| 2009 | 0.5415 | 0.1035 | \$ 0.6450 | 1.5400 | 1.6700 | 0.2425 | | 0.0865 |
| 2010 | 0.5274 | 0.1176 | \$ 0.6450 | 1.5400 | 1.6400 | 0.2425 | | 0.0863 |
| 2011 | 0.5849 | 0.0601 | \$ 0.6450 | 1.6400 | 1.6300 | 0.2400 | 0.2773 | 0.0863 |
| 2012 | 0.5652 | 0.0798 | \$ 0.6450 | 1.6400 | 1.6700 | 0.2400 | 0.2829 | 0.0863 |
| 2013 | 0.4755 | 0.1695 | \$ 0.6450 | 1.6400 | 1.6700 | 0.2400 | 0.2849 | 0.0863 |
| 2014 | 0.4652 | 0.1834 | \$ 0.6450 | 1.6400 | 1.6700 | 0.2375 | 0.2722 | 0.0836 |
| 2015 | 0.4327 | 0.2123 | \$ 0.6450 | 1.6400 | 1.6700 | 0.2350 | 0.2620 | 0.0820 |
| 2016 | 0.4335 | 0.2115 | \$ 0.6450 | 1.6400 | 1.6700 | 0.2250 | 0.2484 | 0.0820 |
| 2017 | 0.4233 | 0.2217 | \$ 0.6450 | 1.6400 | 1.6700 | 0.2250 | 0.2378 | 0.0820 |
| 2018 | 0.4278 | 0.2172 | \$ 0.6450 | 1.6400 | 1.6700 | 0.1922 | 0.2255 | 0.0798 |

Source: Collin County Appraisal District and Denton County Appraisal District

CITY OF CELINA, TEXAS
 PRINCIPAL PROPERTY TAX PAYERS
 CURRENT YEAR AND TEN YEARS AGO (UNAUDITED)

Table 9

| 2018 | | | | 2008 | | | |
|--------------------------------|----------------------|------|--|-----------------------------------|----------------------|------|--|
| Taxpayer | Taxable | | Percentage of Taxable Assessed Value | Taxpayer | Taxable | | Percentage of Taxable Assessed Value |
| | Assessed Value | Rank | | | Assessed Value | Rank | |
| Celina 682 Partners LP | \$ 19,675,531 | 1 | 1.78% | Brookshire Grocery | \$ 5,500,000 | 1 | 1.31% |
| Calatlantic Homes of Texas Inc | \$ 12,160,602 | 2 | 1.10% | Celina Town Center LTD | \$ 4,872,664 | 2 | 1.16% |
| CADG Ownsby Farms LLC | \$ 10,960,945 | 3 | 0.99% | Prusak Family Limited Partnership | \$ 4,506,484 | 3 | 1.08% |
| W/J CR 55 LP | \$ 8,666,585 | 4 | 0.78% | TXI Operations | \$ 4,077,257 | 4 | 0.97% |
| TXI Operations LP | \$ 6,690,027 | 5 | 0.60% | 289/Carter Ranch Retail LTD | \$ 4,029,637 | 5 | 0.96% |
| First Texas Homes Inc | \$ 6,650,174 | 6 | 0.60% | One Carter Ranch LP | \$ 3,818,447 | 6 | 0.91% |
| Celina Town Center LTD | \$ 6,643,593 | 7 | 0.60% | Celina Real Estate LP | \$ 3,484,398 | 7 | 0.83% |
| Chemtrade Sulfate Chemicals | \$ 6,233,918 | 8 | 0.56% | Texas Star Bank | \$ 2,664,999 | 8 | 0.64% |
| Highland Homes-Dallas LLC | \$ 5,745,859 | 9 | 0.52% | Blue Star Land LP | \$ 2,613,600 | 9 | 0.62% |
| Pointe Buffalo Ridge LLC | \$ 5,741,557 | 10 | 0.52% | Celina Crossing No 1 LP | \$ 2,430,430 | 10 | 0.58% |
| TOTAL | \$ 89,168,791 | | 8.05% | TOTAL | \$ 37,997,916 | | 9.07% |

| | | |
|--------------------------|------------------|----------------|
| Total Assessed Valuation | \$ 1,108,101,685 | \$ 418,824,688 |
|--------------------------|------------------|----------------|

Source: Collin County Appraisal District

Notes: Tax Payers are assessed on January 1, 2017 for the 2018 fiscal year

and January 1, 2007 for the 2008 fiscal year.

The majority of the property taxes are collected in Collin County, therefore those principal taxpayers are shown above.

**CITY OF CELINA, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
(UNAUDITED)**

Table 10

| Fiscal Year | Total Tax Levy for Fiscal Year | <u>Collected within the Fiscal Year of the Levy</u> | | Collections in Subsequent Years | <u>Total Collections to Date</u> | |
|-------------|-----------------------------------|---|-----------|------------------------------------|----------------------------------|-----------|
| | | Amount | % of Levy | | Amount | % of Levy |
| 2009 | \$ 2,966,311 | \$ 2,954,699 | 99.61% | \$ 104,285 | \$ 3,058,984 | 103.12% |
| 2010 | \$ 2,921,020 | \$ 2,972,226 | 101.75% | \$ 54,764 | \$ 3,026,990 | 103.63% |
| 2011 | \$ 2,909,571 | \$ 2,924,749 | 100.52% | \$ 64,205 | \$ 2,988,954 | 102.73% |
| 2012 | \$ 2,947,783 | \$ 2,957,229 | 100.32% | \$ 72,899 | \$ 3,030,128 | 102.79% |
| 2013 | \$ 3,102,330 | \$ 3,106,333 | 100.13% | \$ 59,493 | \$ 3,165,825 | 102.05% |
| 2014 | \$ 3,263,030 | \$ 3,267,776 | 100.15% | \$ 49,606 | \$ 3,317,382 | 101.67% |
| 2015 | \$ 3,549,295 | \$ 3,629,138 | 102.25% | \$ 135,675 | \$ 3,764,813 | 106.07% |
| 2016 | \$ 4,164,231 | \$ 4,261,734 | 102.34% | \$ 196,388 | \$ 4,458,122 | 107.06% |
| 2017 | \$ 5,064,321 | \$ 5,396,743 | 106.56% | \$ 122,465 | \$ 5,519,208 | 108.98% |
| 2018 | \$ 6,970,876 | \$ 7,129,348 | 102.27% | \$ 414,481 | \$ 7,543,829 | 108.22% |

Source: Collin County Tax Assessor Collector and Denton County Tax Assessor Collector

CITY OF CELINA, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

Table 11

| Fiscal Year | Governmental Activities | | | | Business - Type Activities | | | | Revenue Bonds | Total Primary Government | % of Personal Income | Per Capita* |
|-------------|--------------------------------|----------------------------------|-----------|----------------------|--------------------------------|----------------------------------|-----------|----------------------|------------------|-----------------------------|----------------------------|-------------|
| | General Obligation Bonds | Certificates of Obligation | Tax Notes | Other Obligations | General Obligation Bonds | Certificates of Obligation | Tax Notes | Other Obligations | | | | |
| 2009 | 819,717 | 6,427,684 | | 199,454 | 2,135,288 | 9,617,317 | | | 185,000 | \$ 19,384,460 | 7.98% | \$ 3,776 |
| 2010 | 796,138 | 6,199,465 | | 262,421 | 2,073,867 | 6,925,536 | | | | \$ 16,257,427 | 6.17% | \$ 3,016 |
| 2011 | 746,206 | 7,391,807 | | 156,069 | 1,943,799 | 6,403,194 | | | | \$ 16,641,075 | 5.21% | \$ 2,761 |
| 2012 | 783,243 | 11,013,120 | | 44,859 | 5,771,762 | 2,536,881 | | | | \$ 20,149,865 | 5.88% | \$ 3,245 |
| 2013 | 5,027,505 | 11,866,865 | | 27,080 | 5,452,494 | 2,313,136 | | | | \$ 24,687,080 | 6.95% | \$ 3,823 |
| 2014 | 4,952,607 | 14,531,170 | | 12,228 | 5,127,393 | 4,393,829 | | | | \$ 29,017,227 | 7.55% | \$ 4,321 |
| 2015 | 4,606,322 | 14,211,317 | | | 4,558,678 | 5,798,682 | | 45,957 | | \$ 29,220,956 | 7.03% | \$ 4,184 |
| 2016 | 4,249,490 | 18,237,025 | | | 3,965,510 | 26,047,975 | | 18,704 | | \$ 52,518,704 | N/A | \$ 6,836 |
| 2017 | 3,880,431 | 22,013,573 | | | 3,359,570 | 30,731,425 | | | | \$ 59,984,999 | N/A | \$ 5,818 |
| 2018 | 9,030,000 | 36,860,000 | | | 2,185,000 | 59,620,000 | | | | \$ 107,695,000 | N/A | \$ 8,227 |

*See Table 16 for personal income and population data

Note: Details regarding the City's outstanding debt is found in the notes to the financial statements. The amounts presented are net of bond premiums.

Source: City of Celina Audit Reports

N/A - Information not available for the most current year

CITY OF CELINA, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(UNAUDITED)

Table 12

| Fiscal Year | Assessed Property Value (1) | Gross Bonded Debt (2) | % Bonded Debt to Assessed Property Value | Bonded Debt Per Capita |
|--------------------|------------------------------------|------------------------------|---|-------------------------------|
| 2008 | 418,824,688 | 20,030,005 | 4.78% | 3,453 |
| 2009 | 463,326,983 | 19,185,006 | 4.14% | 3,198 |
| 2010 | 464,198,797 | 15,995,006 | 3.45% | 2,653 |
| 2011 | 454,064,487 | 16,485,006 | 3.63% | 2,711 |
| 2012 | 461,631,888 | 20,105,006 | 4.36% | 3,212 |
| 2013 | 482,230,390 | 24,660,000 | 5.11% | 3,817 |
| 2014 | 508,695,836 | 29,004,999 | 5.70% | 4,355 |
| 2015 | 554,892,312 | 29,220,956 | 5.27% | 3,992 |
| 2016 | 660,868,270 | 52,500,000 | 7.94% | 6,069 |
| 2017 | 872,961,920 | 59,984,999 | 6.87% | 5,818 |
| 2018 | 1,108,101,685 | 107,695,000 | 9.72% | 8,227 |

Source: (1) Collin County Appraisal District/Denton County Appraisal District
(2) Schedule of Bonds Payable and Total bonds for fiscal year

Details regarding the City's outstanding debt can be found in the notes to the financial statements.
The amounts presented are net of bond premiums.
See Table 16 for population data.

**CITY OF CELINA, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)**

Table 13

| | FISCAL YEAR | | | | | | | | | |
|--------------------|--------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Tax Rate Limit | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 2.50 | \$ 2.50 |
| Current Tax Rate | 0.6450 | 0.6450 | 0.6450 | 0.6450 | 0.6450 | 0.6450 | 0.6450 | 0.6450 | 0.6450 | 0.6450 |
| Available Tax Rate | \$ 1.86 | \$ 1.86 | \$ 1.86 | \$ 1.86 | \$ 1.86 | \$ 1.86 | \$ 1.86 | \$ 1.86 | \$ 1.86 | \$ 1.86 |

Note: The City Charter of the City of Celina, Texas does not provide for a debt limit. Under provisions of state law, the maximum tax rate is limited to \$2.50 per \$100 assessed valuation. No direct bond debt limitation is imposed on the City under current state law.

**CITY OF CELINA, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2018 (UNAUDITED)**

TABLE 14

| <u>Governmental Unit</u> | <u>Gross Bonded Debt</u> | <u>% of Debt Applicable to Area</u> ^a | <u>Celina Share of Overlapping Debt</u> |
|--|--------------------------|--|---|
| Debt repaid with property taxes | | | |
| Collin County | 319,815,000 | 0.98% | 3,141,849 |
| Collin County Community College | 264,388,553 | 0.96% | 2,531,075 |
| Celina ISD | 117,662,145 | 106.38% | 125,163,465 |
| Subtotal, overlapping debt | \$ 701,865,698 | | \$ 130,836,389 |
| City of Celina (direct debt) | 45,890,000 | 100% | 45,890,000 |
| Total Direct and Overlapping Debt | | | <u>\$ 176,726,389</u> |

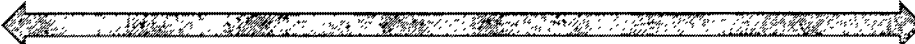
Note: Details regarding the City's outstanding debt is found in the notes to the financial statements.
The amounts presented are net of bond premiums.

- ^a The percentage of overlapping debt applicable is estimated using taxable assessed property values (before freeze loss). Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

CITY OF CELINA, TEXAS
 PLEDGED REVENUE COVERAGE
 AS OF SEPTEMBER 30, 2018 (UNAUDITED)
 LAST TEN FISCAL YEARS

Table 15

Water and Sewer System Revenue Bonds



| Fiscal Year | Less: Operating | | Net Available | Annual | Times |
|-------------|-----------------------------|-----------------------|---------------|--------------------------|----------|
| | Total Revenues ^a | Expenses ^b | Revenue | Requirement ^c | Coverage |
| 2008 | 3,140,470 | 2,042,101 | 1,098,369 | 766,811 | 1.43 |
| 2009 | 3,237,226 | 2,118,534 | 1,118,692 | 1,107,262 | 1.01 |
| 2010 | 3,368,661 | 2,325,473 | 1,043,188 | 652,408 | 1.60 |
| 2011 | 4,199,387 | 2,366,785 | 1,832,602 | 659,938 | 2.78 |
| 2012 | 4,406,232 | 2,633,213 | 1,773,019 | 543,005 | 3.27 |
| 2013 | 4,819,636 | 2,720,198 | 2,099,438 | 559,408 | 3.75 |
| 2014 | 6,164,464 | 2,690,720 | 3,473,744 | 808,862 | 4.29 |
| 2015 | 7,557,801 | 3,326,739 | 4,231,062 | 1,158,447 | 3.65 |
| 2016 | 10,171,180 | 7,059,651 | 3,111,529 | 1,697,450 | 1.83 |
| 2017 | 13,742,320 | 8,982,382 | 4,759,938 | 1,892,430 | 2.52 |
| 2018 | 20,271,504 | 10,604,055 | 9,667,449 | 1,520,733 | 6.36 |

^a Includes operating revenues and investment income

^b Includes operating expenses minus depreciation

^c Includes Principal and Interest (represents average annual requirement)

**CITY OF CELINA, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Table 16

| Year | Estimated Population ^a | Personal Income ^b | Per Capita Income ^e | Average Age ^f | School Enrollment ^c | Unemployment Rate ^d |
|-------------|--|-------------------------------------|---|-------------------------------------|---|---|
| 2008 | 5,082 | \$ 263,837,112 | \$ 51,916 | 33 | N/A | 4.7% |
| 2009 | 5,133 | \$ 243,042,417 | \$ 47,349 | 33 | N/A | 7.9% |
| 2010 | 5,390 | \$ 263,355,400 | \$ 48,860 | 33 | 1,904 | 7.0% |
| 2011 | 6,028 | \$ 319,303,160 | \$ 52,970 | 33 | 1,953 | 6.9% |
| 2012 | 6,209 | \$ 342,798,890 | \$ 55,210 | 33 | 2,013 | 5.6% |
| 2013 | 6,457 | \$ 355,283,511 | \$ 55,023 | 33 | 2,035 | 5.4% |
| 2014 | 6,715 | \$ 384,339,740 | \$ 57,236 | 34 | 2,075 | 4.4% |
| 2015 | 6,984 | \$ 415,771,488 | \$ 59,532 | 34 | 2,201 | 3.6% |
| 2016 | 7,683 | N/A | N/A | 36 | 2,353 | 3.8% |
| 2017 | 10,310 | \$ 376,036,630 | \$ 36,473 | 33 | 2,425 | 3.2% |
| 2018 | 13,090 | \$ 538,967,660 | \$ 41,174 | 38 | 2,568 | 3.3% |

^a Source: North Central Texas Council of Governments-April 2018 publication

^b Personal Income calculated by multiplying estimated population by per capita income.

^c Source: Celina Independent School District

^d Source: Texas Workforce Commission calendar year 2018 for Collin County

^e Source: North Central Council of Governments for 2016

^f Source: North Central Council of Governments and U.S. Census Bureau (2006-2010 report); (2008-2012 report);

N/A Information not available for the most current year

Top Employers

Fiscal Year Ended September 30, 2018 (unaudited)

Major Employers in Celina, Texas

| Employer | | # of Employees |
|-----------------|-----------------|-----------------------|
| Celina ISD | School District | 360 |
| City of Celina | Municipality | 131 |
| Brookshires | Grocery Store | 70 |
| ChemTrade | Chemical Plant | 28 |
| Martin Marietta | Sand and Gravel | * |

Sources: Respective entities

*Information not available

CITY OF CELINA, TEXAS
 FULL TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 AS OF SEPTEMBER 30, 2018 (UNAUDITED)
 LAST TEN FISCAL YEARS

Table 18

| Function/Program | Dept. | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 |
|--|-------|-------------|--------------|--------------|-----------|-----------|-----------|-----------|-------------|--------------|--------------|
| Library | 508 | 0 | 1 | 1 | 1 | 2 | 2 | 2 | 2.5 | 2.5 | 3.5 |
| General Services | 509 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 3 |
| Development Services | 510 | 2 | 2.75 | 2.75 | 4.5 | 5 | 6 | 6 | 9 | 10.0 | 16.0 |
| Administration | 511 | 3 | 3 | 3 | 2 | 4 | 4 | 5 | 6 | 6 | 9 |
| Municipal Court | 512 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 |
| Fire & EMS | 513 | 11.5 | 11.5 | 11.5 | 11 | 11 | 11 | 11 | 16 | 19 | 22 |
| Streets | 514 | 3 | 3.5 | 4 | 3.5 | 4 | 4 | 6 | 7 | 7 | 7 |
| Police | 515 | 7 | 9 | 9 | 6 | 8 | 8 | 12 | 16 | 19 | 21 |
| Parks | 516 | 3 | 3 | 3 | 3 | 4 | 4 | 5 | 5 | 7 | 7 |
| Main Street | 517 | 1 | 0.5 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Marketing | 519 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 2 | 2 |
| Engineering | 520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 6 | 6 |
| Total General Fund | | 32.5 | 36.25 | 36.25 | 33 | 41 | 41 | 50 | 70.5 | 83.5 | 98.5 |
| Water | 521 | 4 | 4 | 4 | 4 | 4 | 4 | 8 | 10 | 10.5 | 14.0 |
| Wastewater | 522 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 4 | 5.5 | 7.0 |
| Utility Billing | 524 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.5 | 4.0 |
| Total Water and Wastewater Fund | | 6 | 6 | 7 | 6 | 6 | 6 | 11 | 14 | 19.5 | 25.0 |
| Total FTE -All Funds | | 38.5 | 42.25 | 43.25 | 39 | 47 | 47 | 61 | 84.5 | 103.0 | 123.5 |

*The Main Street Director is budgeted under the Marketing Department. Two positions were budgeted in the Marketing Department.

*During FY 2016, the Marketing Director position was eliminated.

*Two new departments were created for FY 2017: Engineering and Utility Billing.

*Due to rapid growth, the City added additional positions to the Police and Fire/EMS departments.

*In FY 2016, the Human Resources Manager position was moved from Administration to the General Services department.

*Due to increased court activity, a new position was added during FY 2017 to Municipal Court.

Note: Data for FY 2007 and FY 2008 was not available

CITY OF CELINA, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Table 19

| | FISCAL YEAR | | | | | | | | | |
|--|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| FUNCTION/PROGRAM | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Police | | | | | | | | | | |
| Number of Police Officers | 7 | 9 | 9 | 6 | 8 | 8 | 12 | 16 | 20 | 21 |
| Average Response Time (in minutes) | NA | 8 | 7 | 6 | 7 | 6 | 6 | 6 | 6 | 5.44 |
| Calls for Service | NA | 11,339 | 11,013 | 13,729 | 12,839 | 10,882 | 18,322 | 18,414 | 13,422 | 14,852 |
| Fire | | | | | | | | | | |
| Number of calls answered | 1091 | 1085 | 1037 | 1114 | 870 | 892 | 932 | 946 | 1174 | 1422 |
| Number of firefighters | 9 | 9 | 9 | | | 9 | 9 | 14 | 15 | 19 |
| Number of EMS Runs | 353 | 570 | 555 | 613 | 477 | 480 | 457 | 521 | 641 | 704 |
| Development Services | | | | | | | | | | |
| Number of Inspections | NA | NA | NA | NA | NA | NA | 5,000 | 9,350 | 34,628 | 40,009 |
| Total Number of Permits Issued (all types) | NA | NA | NA | NA | NA | NA | 1,126 | 1,688 | 3,021 | 2,925 |
| Municipal Court | | | | | | | | | | |
| Number of new cases filed | NA | NA | NA | NA | NA | 1,271 | 1,803 | 2,520 | 2,000 | 1,214 |
| Fines & Fees Collected | NA | NA | NA | NA | NA | \$ 259,496 | \$ 311,869 | \$ 471,843 | \$ 400,000 | \$ 222,750 |
| Streets | | | | | | | | | | |
| Miles of Streets | NA | NA | NA | NA | NA | 124 | 138 | 154 | 213 | 241 |
| Miles of Storm Sewer | NA | NA | NA | NA | NA | 31 | 35 | 39 | 48 | 48 |
| Acres of Drainage Right of Way | NA | NA | NA | NA | NA | 7 | 8 | 9 | 9 | 9 |
| Regulatory and Warning Signs | NA | NA | NA | NA | NA | 594 | 660 | 733 | 753 | 800 |
| Water | | | | | | | | | | |
| Gallons of Water Treated (in million gal.) | NA | NA | NA | NA | NA | 365 | 446 | 508 | 671.3 | 792.4 |
| Miles of Water Lines | NA | NA | NA | NA | NA | 90 | 100 | 112 | 134 | 168 |
| Number of Valves | NA | NA | NA | NA | NA | 1,514 | 1,666 | 1,833 | 2,504 | 3,581 |
| Number of Fire Hydrants | NA | NA | NA | NA | NA | 517 | 569 | 626 | 998 | 1,352 |
| Number of Water Meters | NA | NA | NA | NA | NA | 2,986 | 3,351 | 3,875 | 4,598 | 5,948 |
| Wastewater | | | | | | | | | | |
| Gallons of WW Treated (in million gal.) | NA | NA | NA | NA | NA | 132 | 147 | 85 | 179.7 | 208.6 |
| Miles of Sewer Lines | NA | NA | NA | NA | NA | 61 | 67 | 74 | 94 | 122 |
| Number of Lift Stations | NA | NA | NA | NA | NA | 13 | 12 | 11 | 11 | 11 |
| Utilities | | | | | | | | | | |
| Number of Active Customers | 2,059 | 2,122 | 2,239 | 2,380 | 2,497 | 2,860 | 3,337 | 3,902 | 4,584 | 5,956 |
| Number of New Customers | 373 | 402 | 481 | 506 | 569 | 956 | 1,273 | 1,597 | 2,054 | 2,464 |

*NA - Information not available

Source: City Departments

CITY OF CELINA, TEXAS
 CAPITAL ASSET STATISTICS BY FUNCTION /PROGRAM
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Table 20

| FUNCTION/PROGRAM | FISCAL YEAR | | | | | | | | | |
|-------------------------|-------------|------|------|------|-------|-------|-------|-------|-------|-------|
| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| Police | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Fire | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Library | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Parks and Recreation | | | | | | | | | | |
| Park Acreage | 45.7 | 45.7 | 45.7 | 45.7 | 115.7 | 115.7 | 145.7 | 164.7 | 164.7 | 164.7 |
| Public Parks | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Streets | | | | | | | | | | |
| Miles of Streets | NA | NA | NA | NA | NA | 124 | 138 | 154 | 213 | 241 |
| Water and Wastewater | | | | | | | | | | |
| Miles of Water Lines | NA | NA | NA | NA | NA | 90 | 100 | 112 | 134 | 168 |
| Miles of Sewer Lines | NA | NA | NA | NA | NA | 61 | 67 | 74 | 94 | 122 |
| Number of Lift Stations | NA | NA | NA | NA | NA | 13 | 12 | 11 | 11 | 11 |

*NA - Information not available

Source: City Departments

CELINA

TEXAS

EST. 1876

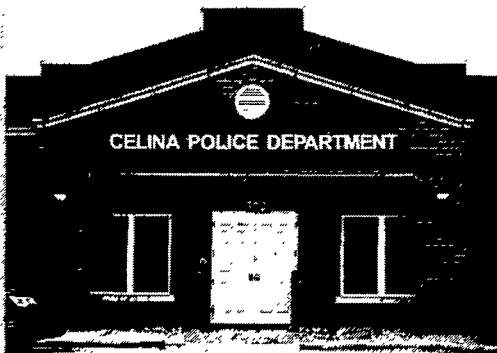


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Budget Cover Page

Recorded votes for adoption of FY 2018-2019 Annual Budget:

The members of the governing body voted on the budget as follows:

For:

| | | | |
|--------------|------------|----------------|--------------------------|
| Sean Terry | (Mayor) | Chad Anderson | (Mayor Pro Tem/Place #6) |
| Bill Webber | (Place #1) | Carmen Roberts | (Place #4) |
| Wayne Nabors | (Place #2) | Mindy Koehne | (Place #5) |
| Andy Hopkins | (Place #3) | | |

Against: None **Present and not voting:** None **Absent:** None

Recorded votes for adoption of FY 2018-2019 Tax Rate:

For:

| | | | |
|--------------|------------|----------------|--------------------------|
| Sean Terry | (Mayor) | Chad Anderson | (Mayor Pro Tem/Place #6) |
| Bill Webber | (Place #1) | Carmen Roberts | (Place #4) |
| Wayne Nabors | (Place #2) | Mindy Koehne | (Place #5) |
| Andy Hopkins | (Place #3) | | |

Against: None **Present and not voting:** None **Absent:** None

| PROPERTY TAX RATE | FY 2017-2018 | FY 2018-2019 |
|-------------------------|----------------|-----------------|
| Property Tax Rate: | \$0.645000/100 | \$0.645000/100 |
| Effective Tax Rate: | \$0.553004/100 | \$0.623353/100 |
| Effective M&O Tax Rate: | \$0.362899/100 | \$0.407236/100 |
| Rollback Tax Rate: | \$0.604520/100 | \$0.699398/100 |
| Debt Rate: | \$0.217200/100 | \$0.2595840/100 |

Total debt obligation for the City of Celina secured by property taxes: \$48,150,575

This budget will raise more revenue from property taxes than last year's budget by \$1,237,324 or 17.40% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,226,954.

Budget Cover Page
City of Celina Annual Budget
Adopted September 11, 2018
For the fiscal year

October 1, 2018 through September 30, 2019

City Leadership

| | |
|----------------|--------------------------|
| Sean Terry | (Mayor) |
| Chad Anderson | (Mayor Pro Tem/Place #6) |
| Bill Webber | (Place #1) |
| Carmen Roberts | (Place #4) |
| Wayne Nabors | (Place #2) |
| Mindy Koehne | (Place #5) |
| Andy Hopkins | (Place #3) |

Proposed and submitted by:

Jason Laumer City Manager

Prepared by:

Jay Toutounchian Director of Finance

For additional information contact:

Jay Toutounchian

Finance Department

142 N. Ohio Street

Celina, TX 75009

GENERAL FUND

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

102-GENERAL FUND SUMMARY

REVENUE

| REVENUE | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------------|---|--|----------------------------|---|
| TOTAL FINES & FEES | 7,218,826 | 7,504,341 | 6,619,950 | -8.30% |
| TOTAL TAXES | 6,276,288 | 6,365,237 | 6,968,281 | 11.03% |
| TOTAL GRANTS | - | - | - | 0.00% |
| TOTAL CONTRIBUTIONS/DONATIONS | 67,933 | 66,827 | 61,730 | -9.13% |
| TOTAL INTEREST INCOME | 92,810 | 140,498 | 165,000 | 77.78% |
| TOTAL OTHER REVENUES | 384,487 | 413,641 | - | 0.00% |
| TOTAL TRANSFERS | 527,000 | 527,000 | - | 0.00% |
| TRANSFER IN FROM FUND BALANCE | | | 603,000 | |
| TOTAL GENERAL FUND REVENUE | 14,567,343 | 15,017,545 | 16,358,411 | 12.30% |

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--|---|--|----------------------------|---|
| GIS | 67,450 | 89,129 | 131,281 | 94.63% |
| FACILITIES MAINTENANCE | 68,451 | 98,251 | 293,154 | 328.27% |
| INFORMATION TECHNOLOGY | 81,162 | 166,062 | 601,915 | 641.62% |
| FINANCE | - | - | 901,897 | 100.00% |
| LIBRARY | 263,919 | 259,201 | 275,150 | 4.26% |
| GENERAL SERVICES OFFICE | 376,455 | 398,740 | 221,945 | -41.04% |
| DEVELOPMENT SERVICES | 1,792,197 | 1,755,255 | 2,048,344 | 14.29% |
| ADMINISTRATION | 1,621,261 | 1,459,885 | 1,036,359 | -36.08% |
| MUNICIPAL COURT | 187,390 | 189,188 | 234,851 | 25.33% |
| FIRE AND EMS | 2,651,582 | 2,651,582 | 3,056,073 | 15.25% |
| STREETS | 1,201,785 | 1,199,253 | 1,270,769 | 5.74% |
| POLICE | 2,731,704 | 2,666,947 | 3,265,614 | 19.54% |
| PARKS | 964,407 | 945,968 | 1,053,734 | 9.26% |
| MARKETING | 346,029 | 340,529 | 390,728 | 12.92% |
| ENGINEERING | 916,292 | 933,108 | 1,111,301 | 21.28% |
| HUMAN RESOURCES | - | - | 274,835 | 100.00% |
| ADDITIONAL PROPOSED PAYROLL COSTS | - | | 190,460 | |
| TOTAL DEPARTMENTAL EXPENDITURES | 13,270,083 | 13,153,098 | 16,358,411 | 23.27% |

| | | | |
|--|------------------|------------------|------------|
| REVENUE OVER (UNDER) EXPENDITURES | 1,297,261 | 1,864,447 | (0) |
|--|------------------|------------------|------------|

a Estimated cost of changes in healthcare plan \$175,000 and additional increase for employees with annual salary below \$40K \$15,460

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**102-GENERAL FUND
GIS**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 62,250 | 62,249 | 93,081 | 49.53% |
| TOTAL LEGAL & PROFESSIONAL EXP | - | - | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 4,500 | 26,880 | 30,300 | 573.33% |
| TOTAL MAINTENANCE EXPENSE | - | - | 5,000 | 0.00% |
| TOTAL UTILITY EXPENSE | 700 | - | - | -100.00% |
| TOTAL MISCELLANEOUS EXPENSE | - | - | 2,900 | 100.00% |
| TOTAL GIS | 67,450 | 89,129 | 131,281 | 94.63% |

This department's budget was included in the FY 2018 Development Services department budget.
A new department was created at mid-year and a budget entered.

**102-GENERAL FUND
FACILITIES**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-------------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 63,641 | 63,641 | 80,479 | 26.46% |
| TOTAL LEGAL & PROFESSIONAL EXP | - | - | 125,400 | 100.00% |
| TOTAL MATERIALS & SUPPLIES | 1,500 | 30,500 | 21,000 | 1300.00% |
| TOTAL MAINTENANCE EXPENSE | 3,250 | 3,250 | 3,500 | 7.69% |
| TOTAL UTILITY EXPENSE | - | 800 | 16,775 | 0.00% |
| TOTAL MISCELLANEOUS EXPENSE | 60 | 60 | 46,000 | 76566.67% |
| TOTAL FACILITIES MAINTENANCE | 68,451 | 98,251 | 293,154 | 328.27% |

This department's budget was included in the FY 2018 Administration department budget.
A new department was created at mid-year and a budget entered.

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**102-GENERAL FUND
INFORMATION TECHNOLOGY**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-------------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 76,112 | 76,112 | 314,505 | 313.21% |
| TOTAL LEGAL & PROFESSIONAL EXP | - | 12,000 | 10,000 | 100.00% |
| TOTAL MATERIALS & SUPPLIES | 5,050 | 72,250 | 14,000 | 177.23% |
| TOTAL MAINTENANCE EXPENSE | - | 600 | 260,000 | 100.00% |
| TOTAL UTILITY EXPENSE | - | 3,600 | 3,160 | 100.00% |
| TOTAL MISCELLANEOUS EXPENSE | - | 1,500 | 250 | 100.00% |
| TOTAL INFORMATION TECHNOLOGY | 81,162 | 166,062 | 601,915 | 641.62% |

This department's budget was included in the FY 2018 Administration department budget.
A new department was created at mid-year and a budget entered.

**102-GENERAL FUND
FINANCE**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | - | - | 557,127 | 100.00% |
| TOTAL LEGAL & PROFESSIONAL EXP | - | - | 44,500 | 100.00% |
| TOTAL MATERIALS & SUPPLIES | - | - | 13,956 | 100.00% |
| TOTAL MAINTENANCE EXPENSE | - | - | - | 100.00% |
| TOTAL UTILITY EXPENSE | - | - | 6,100 | 100.00% |
| TOTAL MISCELLANEOUS EXPENSE | - | - | 280,214 | 0.00% |
| TOTAL | - | - | 901,897 | 0.00% |

Finance Department is included in the Administration Department's budget during FY 2018.
This is a new department for FY 2019

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**102-GENERAL FUND
LIBRARY**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 202,252 | 201,658 | 228,203 | 12.83% |
| TOTAL MATERIALS & SUPPLIES | 12,128 | 10,788 | 9,070 | -25.21% |
| TOTAL MAINTENANCE EXPENSE | 9,000 | 8,000 | - | -100.00% |
| TOTAL UTILITY EXPENSE | 10,210 | 9,026 | 5,676 | -44.41% |
| TOTAL MISCELLANEOUS EXPENSE | 30,329 | 29,729 | 32,201 | 6.17% |
| TOTAL LIBRARY | 263,919 | 259,201 | 275,150 | 4.26% |

**102-GENERAL FUND
GENERAL SERVICES OFFICE**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 268,535 | 303,915 | 170,045 | -36.68% |
| TOTAL LEGAL & PROFESSIONAL EXP | 37,500 | 32,330 | 7,200 | -80.80% |
| TOTAL MATERIALS & SUPPLIES | 13,365 | 13,665 | 10,250 | -23.31% |
| TOTAL MAINTENANCE EXPENSE | 12,500 | 12,500 | - | -100.00% |
| TOTAL UTILITY EXPENSE | 13,300 | 8,700 | 6,150 | -53.76% |
| TOTAL MISCELLANEOUS EXPENSE | 31,255 | 27,630 | 28,300 | -9.45% |
| TOTAL GENERAL SERVICES OFFICE | 376,455 | 398,740 | 221,945 | -41.04% |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**102-GENERAL FUND
DEVELOPMENT SERVICES**

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| EXPENDITURES | | | | |
| TOTAL PAYROLL EXPENSE | 1,105,323 | 1,124,031 | 1,551,844 | 40.40% |
| TOTAL LEGAL & PROFESSIONAL EXP | 412,000 | 362,000 | 270,000 | -34.47% |
| TOTAL MATERIALS & SUPPLIES | 61,350 | 65,850 | 38,700 | -36.92% |
| TOTAL MAINTENANCE EXPENSE | 59,000 | 54,500 | 26,000 | -55.93% |
| TOTAL UTILITY EXPENSE | 41,400 | 38,500 | 35,500 | -14.25% |
| TOTAL MISCELLANEOUS EXPENSE | 113,124 | 110,374 | 126,300 | 11.65% |
| TOTAL DEVELOPMENT SVCS | 1,792,197 | 1,755,255 | 2,048,344 | 14.29% |

**102-GENERAL FUND
ADMINISTRATION**

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| EXPENDITURES | | | | |
| TOTAL PAYROLL EXPENSE | 885,733 | 882,734 | 661,232 | -25.35% |
| TOTAL LEGAL & PROFESSIONAL EXP | 208,200 | 207,387 | 185,000 | -11.14% |
| TOTAL MATERIALS & SUPPLIES | 16,681 | 22,080 | 20,200 | 21.10% |
| TOTAL MAINTENANCE EXPENSE | 34,450 | 31,950 | 5,000 | -85.49% |
| TOTAL UTILITY EXPENSE | 28,100 | 29,400 | 22,200 | -21.00% |
| TOTAL MISCELLANEOUS EXPENSE | 448,097 | 286,334 | 142,727 | -68.15% |
| TOTAL | 1,621,261 | 1,459,885 | 1,036,359 | -36.08% |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

MUNICIPAL COURT

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 113,962 | 120,611 | 151,340 | 32.80% |
| TOTAL LEGAL & PROFESSIONAL EXP | 33,600 | 33,600 | 35,280 | 5.00% |
| TOTAL MATERIALS & SUPPLIES | 15,738 | 7,338 | 17,750 | 12.78% |
| TOTAL MAINTENANCE EXPENSE | 9,500 | 9,500 | - | -100.00% |
| TOTAL UTILITY EXPENSE | 6,881 | 6,581 | 4,031 | -41.42% |
| TOTAL MISCELLANEOUS EXPENSE | 7,709 | 11,558 | 26,450 | 243.11% |
| TOTAL MUNICIPAL COURT | 187,390 | 189,188 | 234,851 | 25.33% |

**102-GENERAL FUND
FIRE & EMS**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 2,132,564 | 2,132,564 | 2,519,182 | 18.13% |
| TOTAL LEGAL & PROFESSIONAL EXP | 37,000 | 37,000 | 54,000 | 45.95% |
| TOTAL MATERIALS & SUPPLIES | 93,894 | 93,894 | 131,150 | 39.68% |
| TOTAL MAINTENANCE EXPENSE | 165,799 | 165,799 | 145,500 | -12.24% |
| TOTAL UTILITY EXPENSE | 69,762 | 69,762 | 41,500 | -40.51% |
| TOTAL MISCELLANEOUS EXPENSE | 152,563 | 152,563 | 164,741 | 7.98% |
| | | | | |
| TOTAL FIRE & EMS | 2,651,582 | 2,651,582 | 3,056,073 | 15.25% |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**102-GENERAL FUND
STREETS**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 522,440 | 502,625 | 523,157 | 0.14% |
| TOTAL LEGAL & PROFESSIONAL EXP | 260,100 | 260,100 | 375,100 | 44.21% |
| TOTAL MATERIALS & SUPPLIES | 42,760 | 79,365 | 44,500 | 4.07% |
| TOTAL MAINTENANCE EXPENSE | 90,000 | 93,000 | 49,000 | -45.56% |
| TOTAL UTILITY EXPENSE | 173,100 | 148,800 | 155,600 | -10.11% |
| TOTAL MISCELLANEOUS EXPENSE | 113,385 | 115,363 | 123,412 | 8.84% |
| TOTAL STREETS | 1,201,785 | 1,199,253 | 1,270,769 | 5.74% |

**102-GENERAL FUND
POLICE**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 2,013,618 | 1,994,428 | 2,525,255 | 25.41% |
| TOTAL LEGAL & PROFESSIONAL EXP | 99,114 | 99,114 | 101,613 | 2.52% |
| TOTAL MATERIALS & SUPPLIES | 81,635 | 75,835 | 102,000 | 24.95% |
| TOTAL MAINTENANCE EXPENSE | 226,122 | 186,490 | 141,332 | -37.50% |
| TOTAL UTILITY EXPENSE | 33,750 | 37,350 | 25,150 | -25.48% |
| TOTAL MISCELLANEOUS EXPENSE | 277,465 | 273,730 | 370,264 | 33.45% |
| TOTAL POLICE | 2,731,704 | 2,666,947 | 3,265,614 | 19.54% |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**102-GENERAL FUND
PARKS & RECREATION**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-------------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 475,607 | 475,107 | 569,234 | 19.69% |
| TOTAL LEGAL & PROFESSIONAL EXP | 90,000 | 90,000 | 120,000 | 33.33% |
| TOTAL MATERIALS & SUPPLIES | 105,700 | 85,550 | 88,950 | -15.85% |
| TOTAL MAINTENANCE EXPENSE | 62,600 | 55,100 | 60,000 | -4.15% |
| TOTAL UTILITY EXPENSE | 32,500 | 33,500 | 5,000 | -84.62% |
| TOTAL MISCELLANEOUS EXPENSE | 198,000 | 206,711 | 210,550 | 6.34% |
| TOTAL PARKS & RECREATION | 964,407 | 945,968 | 1,053,734 | 9.26% |

**102-GENERAL FUND
MARKETING**

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 175,871 | 175,871 | 179,278 | 2% |
| TOTAL MATERIALS & SUPPLIES | 3,250 | 3,000 | 3,750 | 15% |
| TOTAL MAINTENANCE EXPENSE | 800 | 800 | 0 | -100% |
| TOTAL UTILITY EXPENSE | 2,175 | 1,925 | 1,550 | -29% |
| TOTAL MISCELLANEOUS EXPENSE | 163,933 | 158,933 | 206,150 | 26% |
| TOTAL MARKETING | 346,029 | 340,529 | 390,728 | 13% |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

102-GENERAL FUND

ENGINEERING

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | 620,920 | 669,448 | 807,369 | 30.03% |
| TOTAL LEGAL & PROFESSIONAL EXP | 152,880 | 173,000 | 207,000 | 35.40% |
| TOTAL MATERIALS & SUPPLIES | 13,980 | 11,502 | 12,000 | -14.16% |
| TOTAL MAINTENANCE EXPENSE | 48,620 | 26,612 | 32,040 | -34.10% |
| TOTAL UTILITY EXPENSE | 29,880 | 17,359 | 13,820 | -53.75% |
| TOTAL MISCELLANEOUS EXPENSE | 50,012 | 35,187 | 39,072 | -21.87% |
| TOTAL ENGINEERING | 916,292 | 933,108 | 1,111,301 | 21.28% |

102-GENERAL FUND

HUMAN RESOURCES

< Included in the General Services Office Department's budget >>

| EXPENDITURES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|----------------------------|---|
| TOTAL PAYROLL EXPENSE | - | - | 198,741 | 100.00% |
| TOTAL LEGAL & PROFESSIONAL EXP | - | - | - | 100.00% |
| TOTAL MATERIALS & SUPPLIES | - | - | 12,000 | 100.00% |
| TOTAL MAINTENANCE EXPENSE | - | - | 1,000 | 100.00% |
| TOTAL UTILITY EXPENSE | - | - | 3,330 | 100.00% |
| TOTAL MISCELLANEOUS EXPENSE | - | - | 59,764 | 100.00% |
| TOTAL | - | - | 274,835 | 100.00% |

WATER AND WASTEWATER FUND

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

WATER & WASTEWATER FUND SUMMARY

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|---------------------------------------|---|--|--|---|
| REVENUES | | | | |
| TOTAL FINES & FEES | 1,868,860 | 1,871,535 | 2,097,325 | 12% |
| TOTAL INTEREST INCOME | 190,850 | 255,173 | 243,750 | 28% |
| TOTAL SALES | 8,388,419 | 9,044,020 | 9,521,997 | 14% |
| TOTAL MISCELLANEOUS REVENUE | 466,792 | 487,441 | 511,722 | 10% |
| TOTAL WATER/WASTEWATER REVENUE | 10,914,921 | 11,658,169 | 12,374,794 | 13% |

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|------------------------------------|---|--|--|---|
| EXPENSES | | | | |
| WATER DEPARTMENT | 4,160,937 | 4,275,050 | 5,181,803 | 25% |
| WASTEWATER DEPARTMENT | 1,986,173 | 1,717,382 | 2,084,614 | 5% |
| TRASH AND RECYCLING | 583,234 | 583,234 | 690,775 | 18% |
| UTILITY BILLING DEPARTMENT | 292,259 | 290,185 | 310,337 | 6% |
| WATER DEBT SERVICE DEPARTMENT | 1,313,363 | 1,313,363 | 1,319,471 | 0% |
| WASTEWATER DEBT SERVICE DEPARTMENT | 2,089,995 | 2,089,995 | 2,094,365 | 0% |
| NON-DEPARTMENTAL | 527,000 | 527,000 | 603,000 | 14% |
| ADDITIONAL PROPOSED PAYROLL COSTS | | | 90,430 | |
| TOTAL DEPARTMENTAL EXPENSES | 10,952,960 | 10,796,208 | 12,374,794 | 13% |

| | | | |
|--------------------------------------|-----------------|----------------|----------|
| REVENUE OVER (UNDER) EXPENSES | (38,039) | 861,960 | 0 |
|--------------------------------------|-----------------|----------------|----------|

- a Estimated cost of changes in healthcare plan \$75,000 and additional increase for employees with annual salary below \$40K \$15,430

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**202-WATER AND WASTEWATER FUND
WATER DEPARTMENT**

| EXPENSES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENSES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|--|---|
| TOTAL PAYROLL EXPENSE | 735,142 | 734,092 | 877,806 | 19% |
| TOTAL LEGAL & PROFESSIONAL EXP | 50,100 | 30,000 | 30,000 | -40% |
| TOTAL MATERIALS & SUPPLIES | 659,000 | 643,900 | 722,000 | 10% |
| TOTAL MAINTENANCE EXPENSE | 140,500 | 118,500 | 130,500 | -7% |
| TOTAL UTILITY EXPENSE | 227,499 | 226,499 | 227,500 | 0% |
| TOTAL MISCELLANEOUS EXPENSE | 2,348,696 | 2,522,059 | 3,193,997 | 36% |
| TOTAL WATER | 4,160,937 | 4,275,050 | 5,181,803 | 25% |

**202-WATER AND WASTEWATER FUND
WASTEWATER EXPENSES**

| EXPENSES | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENSES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|----------------------------------|---|--|--|---|
| TOTAL PAYROLL EXPENSE | 415,767 | 409,582 | 456,577 | 10% |
| TOTAL LEGAL & PROFESSIONAL EXP | 195,000 | 195,000 | 10,000 | -1850% |
| TOTAL MATERIALS & SUPPLIES | 125,500 | 114,100 | 121,100 | -4% |
| TOTAL MAINTENANCE EXPENSE | 157,500 | 73,500 | 141,500 | -10% |
| TOTAL UTILITY EXPENSE | 76,000 | 73,000 | 76,000 | 0% |
| TOTAL MISCELLANEOUS EXPENSE | 1,016,406 | 852,200 | 1,279,437 | 26% |
| TOTAL WASTEWATER EXPENSES | 1,986,173 | 1,717,382 | 2,084,614 | 5% |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**202-WATER AND WASTEWATER FUND
TRASH AND RECYCLING**

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENSES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------------|---|--|--|---|
| EXPENSES | | | | |
| TOTAL TRASH AND RECYCLING EXPENSE | 583,234 | 583,234 | 690,775 | 18% |
| TOTAL | 583,234 | 583,234 | 690,775 | 18% |

**202-WATER AND WASTEWATER FUND
UTILITY BILLING DEPARTMENT**

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENSES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------|---|--|--|---|
| EXPENSES | | | | |
| TOTAL PAYROLL EXPENSE | 186,584 | 182,634 | 162,367 | -13% |
| TOTAL LEGAL & PROFESSIONAL EXP | - | - | - | |
| TOTAL MATERIALS & SUPPLIES | 9,700 | 8,810 | 11,290 | 16% |
| TOTAL MAINTENANCE EXPENSE | 15,000 | 11,500 | - | -100% |
| TOTAL UTILITY EXPENSE | 16,350 | 16,550 | 13,140 | -20% |
| TOTAL MISCELLANEOUS EXPENSE | 64,625 | 70,691 | 123,540 | 91% |
| TOTAL UTILITY BILLING | 292,259 | 290,185 | 310,337 | 6% |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**202-WATER AND WASTEWATER FUND
NON - DEPARTMENTAL**

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENSES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|------------------------|---|--|--|---|
| TRANSFERS OUT | | | | |
| FROM WATER | | | | |
| TOTAL NON-DEPARTMENTAL | 527,000 | 527,000 | 603,000 | 14% |
| TOTAL | 527,000 | 527,000 | 603,000 | 14% |

202-WATER AND WASTEWATER FUND

DEBT SERVICE-WATER 501

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENSES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|---------------------------------|---|--|--|---|
| EXPENSE | | | | |
| TOTAL WATER DEBT SERVICE | 1,313,363 | 1,313,363 | 1,319,471 | -0.57% |

DEBT SERVICE- WASTEWATER 502

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENSES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------------------|---|--|--|---|
| EXPENSE | | | | |
| TOTAL WASTEWATER DEBT SERVICE | 2,089,995 | 2,089,995 | 2,094,365 | 0.21% |

DEBT SERVICE FUND

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**103-I & S FUND
DEBT SERVICE**

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------|---|--|--|---|
| REVENUE | | | | |
| TOTAL TAXES | 2,451,511 | 2,451,511 | 3,360,240 | 37.07% |
| TOTAL CONTRIBUTIONS | - | - | 200,000 | 0.00% |
| TOTAL INTEREST | 20,000 | 20,000 | 25,000 | 25.00% |
| TOTAL MISCELLANEOUS REVENUE | 154,690 | 154,690 | - | -100.00% |
| TOTAL TRANSFERS | - | - | - | 0.00% |
| | | | | |
| TOTAL REVENUE | \$ 2,626,201 | \$ 2,626,201 | \$ 3,585,240 | 36.52% |

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------------|---|--|--|---|
| EXPENDITURES | | | | |
| TOTAL EXPENDITURES | \$ 2,344,127 | \$ 2,344,127 | \$ 3,288,122 | 40.27% |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 282,074 | \$ 282,074 | \$ 297,118 | |

MAIN STREET FUND

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**112-MAIN STREET FUND
REVENUES**

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------------|---|--|--|---|
| TOTAL MAIN STREET REVENUES | 67,810 | 66,150 | 92,150 | 35.89% |

EXPENDITURES

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|---|---|--|--|---|
| TOTAL MAIN STREET EXPENDITURES | 66,085 | 63,848 | 92,150 | 39.44% |
| REVENUES OVER (UNDER) EXPENDITURES | 1,725 | 2,302 | - | (0) |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

**112-MAIN STREET FUND
REVENUES**

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------------|---|--|--|---|
| MAIN STREET REVENUES | | | | |
| TOTAL CONTRIBUTIONS/DONATIONS | 67,750 | 66,000 | 67,000 | -1.11% |
| TOTAL INTEREST REVENUES | 60 | 150 | 150 | 150.00% |
| TOTAL TRANSFERS IN | - | - | 25,000 | 100.00% |
| | | | | |
| TOTAL MAIN STREET REVENUES | 67,810 | 66,150 | 92,150 | 35.89% |

**112-MAIN STREET FUND
EXPENDITURES**

FY 2018-2019

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|---------------------------------------|---|--|--|---|
| MAIN STREET EXPENDITURES | | | | |
| TOTAL PAYROLL EXPENSE | 3,500 | 1,900 | 3,585 | 2.43% |
| TOTAL MATERIALS & SUPPLIES | 1,750 | 1,708 | 1,750 | 0.00% |
| TOTAL MAINTENANCE EXPENSE | 2,500 | 1,500 | 215 | -91.40% |
| TOTAL UTILITY EXPENSE | 2,750 | 3,650 | 2,700 | -1.82% |
| TOTAL MISCELLANEOUS EXPENSE | 55,585 | 55,090 | 83,900 | 50.94% |
| | | | | |
| TOTAL MAIN STREET EXPENDITURES | 66,085 | 63,848 | 92,150 | 39.44% |

OTHER GOVERNMENTAL FUNDS

City of Celina Annual Budget

FY 2019

Major Equipment Replacement Fund

113

| Revenues | FY 2018 Budget | FY 2018 Projected | FY 2019 Budget | FY 2019 Budget/Projected \$ Change | FY 2019 Budget/Projected % Change |
|-----------------------------|-------------------|----------------------|-------------------|--|---|
| Transfers In from GF | \$ 544,945 | \$ 544,945 | \$ 566,097 | \$ 21,152 | 4% |
| Transfers In from Water/Sew | 226,834 | 226,834 | 260,231 | \$ 33,397 | 15% |
| Interest Income | 6,900 | 8,500 | 8,500 | \$ - | 0% |
| Fire and Police Fees | | | | | |
| Sale of Fixed Assets | | | | \$ - | |
| Total Revenues | \$ 778,679 | \$ 780,279 | \$ 834,828 | \$ 54,549 | 7% |

| Expenditures | FY 2018 Budget | FY 2018 Projected | FY 2019 Budget | FY 2019 Budget/Projected \$ Change | FY 2019 Budget/Projected % Change |
|---------------------------------------|-------------------|----------------------|---------------------|--|---|
| Police Equip/Vehicles | \$ 83,660 | \$ 83,660 | \$ 290,000 | \$ 206,340 | 247% |
| Fire Equipment | | - | - | \$ - | 0% |
| Parks Equipment | - | - | 118,000 | \$ 118,000 | 100% |
| Streets Equipment/Vehicles | 85,000 | 85,000 | 35,000 | \$ (50,000) | -59% |
| Facilities-Roof Repairs | 183,215 | 183,215 | - | \$ (183,215) | -100% |
| Water | 160,000 | 174,000 | 55,000 | \$ (119,000) | -68% |
| Wastewater | 80,000 | 80,000 | 280,000 | \$ 200,000 | 250% |
| Other Expenses | | | | | |
| Total Expenditures | \$ 591,875 | \$ 605,875 | \$ 778,000 | \$ 172,125 | 28% |
| Revenues less Expenditures | \$ 186,804 | \$ 174,404 | \$ 56,828 | | |
| Beginning Fund Balance | 810,927 | \$ 810,927 | \$ 985,331 | | |
| Other Financing Sources (Uses) | | | | | |
| Ending Fund Balance | \$ 997,731 | \$ 985,331 | \$ 1,042,159 | | |

The Major Equipment Replacement Fund is used to account for capital replacements, including vehicles and equipment. The source of funding is from inter fund charges based on replacement cost and useful life. This fund was created during FY 2016.

Major Budget Items:

FY 2019

| | |
|---------------------------|------------|
| PARKS DEPT-TOP DRESSER | \$ 28,000 |
| PARKS-VAC AND VERDICUTTER | \$ 40,000 |
| PARKS-7 GANG | \$ 5,000 |
| PARKS-7 GANG PULL BEHIND | \$ 45,000 |
| STREETS-FORD F150 EC | \$ 35,000 |
| POLICE-3 CHEVY TAHOES | \$ 217,500 |
| POLICE-1 FORD INTERCEPTOR | \$ 72,500 |
| WATER-CHEVY C2500 | \$ 55,000 |
| WW-JOHN DEERE BACKHOE | \$ 125,000 |
| WW-CHEVY C1500 | \$ 30,000 |
| WW-PIPEHUNTER JETTER | \$ 125,000 |

Total-All Departments **\$ 778,000**

*or equivalent vehicle

City of Celina Annual Budget

FY 2019

Capital Acquisition Fund

120

| Revenues | FY 2018 Budget | FY 2018 Projected | FY 2019 Budget | FY 2019 Budget/Projected \$ Change | FY 2019 Budget/Projected % Change |
|----------|-------------------|----------------------|-------------------|--|---|
|----------|-------------------|----------------------|-------------------|--|---|

Transfers In from GF

| | | | | | |
|-----------------|--------|--------|--------|----------|---------|
| Interest Income | 30,000 | 30,000 | 15,000 | (15,000) | -50.00% |
|-----------------|--------|--------|--------|----------|---------|

| | | | | | |
|-----------------------|------------------|------------------|------------------|--|--|
| Total Revenues | \$ 30,000 | \$ 30,000 | \$ 15,000 | | |
|-----------------------|------------------|------------------|------------------|--|--|

| Expenditures | FY 2018 Budget | FY 2018 Projected | FY 2019 Budget | FY 2019 Budget/Projected \$ Change | FY 2019 Budget/Projected % Change |
|----------------------|-------------------|----------------------|-------------------|--|---|
| Equipment | \$ 265,000 | \$ 265,000 | \$ 33,000 | \$ (232,000) | -87.55% |
| Vehicles | 666,320 | 666,320 | 468,750 | \$ (197,570) | -29.65% |
| Other Capital Outlay | 614,000 | 614,000 | 16,000 | \$ (598,000) | -97.39% |

| | | | | | |
|---------------------------|---------------------|---------------------|-------------------|--|--|
| Total Expenditures | \$ 1,545,320 | \$ 1,545,320 | \$ 517,750 | | |
|---------------------------|---------------------|---------------------|-------------------|--|--|

| | | | | | |
|-----------------------------------|-----------------------|-----------------------|---------------------|--|--|
| Revenues less Expenditures | \$ (1,515,320) | \$ (1,515,320) | \$ (502,750) | | |
|-----------------------------------|-----------------------|-----------------------|---------------------|--|--|

| | | | | | |
|-------------------------------|---------------------|---------------------|---------------------|--|--|
| Beginning Fund Balance | \$ 2,924,747 | \$ 2,924,747 | \$ 1,409,427 | | |
|-------------------------------|---------------------|---------------------|---------------------|--|--|

Other Financing Sources (Uses)

| | | | | | |
|----------------------------|---------------------|---------------------|-------------------|--|--|
| Ending Fund Balance | \$ 1,409,427 | \$ 1,409,427 | \$ 906,677 | | |
|----------------------------|---------------------|---------------------|-------------------|--|--|

Major Budget Items: FY 2019

| | |
|---|------------|
| a. 4 NEW VEHICLES FOR DEVELOPMENT SERVICES (4 FTEs) | \$ 136,000 |
| b. BUNKER GEAR FOR 6 NEW FIREFIGHTERS | \$ 33,000 |
| c. 2018 FORD F-150 FOR FIRE DEPT | \$ 45,250 |
| d. FUEL TRAILER FOR STREETS | \$ 15,000 |
| e. MATERIAL BIN COVER FOR STREETS DEPT | \$ 16,000 |
| f. CID NEW VEHICLE-POLICE | \$ 55,000 |
| g. 3 NEW POLICE VEHICLES FOR 6 OFFICERS | \$ 217,500 |
| | <hr/> |
| | \$ 517,750 |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

123 INTEGRITY FUND

****NEW FUND****

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------|---|--|--|---|
| REVENUE | | | | |
| TOTAL MISCELLANEOUS REVENUE | - | - | 88,000 | 100.00% |
| TOTAL INTEREST | - | - | 1,000 | 100.00% |
| TOTAL REVENUE | - | - | 89,000 | 100.00% |

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|---------------------------|---|--|--|---|
| EXPENDITURES | | | | |
| MISCELLANEOUS EXPENSE | - | - | - | 0.00% |
| TOTAL EXPENDITURES | - | - | - | 0.00% |

The Integrity Fund is a new fund created during FY 2019. It is funded with revenues from water tower leases.

207- SPECIAL ASSESSMENT REVENUE FUND

| | FY 2018 AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|---------------|------------------------------|-------------------------------------|-------------------------------|--|
| REVENUE | | | | |
| TOTAL REVENUE | 557,675 | 555,675 | 556,220 | -0.26% |

| | FY 2018 AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|---------------------|------------------------------|---|-------------------------------|--|
| EXPENDITURES | | | | |
| TOTAL TRANSFERS OUT | 555,175 | 555,175 | 553,720 | -0.26% |

| | | | | |
|---|----|-------|----|-------|
| TOTAL REVENUE OVER/(UNDER) EXPENDITURES | \$ | 2,500 | \$ | 2,500 |
|---|----|-------|----|-------|

CAPITAL IMPROVEMENT PROJECTS

CIP BUDGET SUMMARY

| | FUND # | 105 | 106 | 107 | 108 | 109 | 111 |
|-------------------------------------|---------------------|------------------------|------------------------|----------------------|--------------|---------------------------|-----|
| Budget FY 18-19 | Fire Improvement | Street Construction | Roadway Impact Fees | Park Construction | Park Fees | Facilities Improvement | |
| BEGINNING BALANCE, 10/1/2018 | \$ 7,785,970 | \$ 7,539,653 | \$ 518,362 | \$ 416,730 | \$ 1,274,992 | \$ 8,179,094 | |
| REVENUES | | | | | | | |
| Bond Sale Proceeds | | | | | | | |
| Contributions & Other | | | | | | | |
| Fees | | | | | | | |
| Interest Income | 12,000 | 70,000 | - | \$ 1,500 | 40,000 | 40,000 | |
| Intergovernmental | | | | \$ 100,000 | | | |
| Transfers | | | | | | | |
| TOTAL REVENUES | \$ 12,000 | \$ 70,000 | \$ - | \$ 101,500 | \$ 40,000 | \$ 40,000 | |
| EXPENDITURES | | | | | | | |
| Project Appropriations | 7,561,555 | 6,761,660 | - | \$ 500,000 | - | 7,805,000 | |
| Transfers | | | | | | | |
| Other CIP Costs | | | | | | | |
| TOTAL EXPENDITURES | \$ 7,561,555 | \$ 6,761,660 | \$ - | \$ 500,000 | \$ - | \$ 7,805,000 | |
| ENDING BALANCE, 9/30/2019 | \$ 236,415 | \$ 847,993 | \$ 518,362 | \$ 18,230 | \$ 1,314,992 | \$ 414,094 | |

CIP BUDGET SUMMARY

| | FUND # | 121 | 205 | 206 | 208 | 209 | 210 | |
|-------------------------------------|-------------------------------|-------------------------|-----------------------|----------------------------|--------------------------------|--------------------------------|---------------|--|
| Budget FY 18-19 | Road Capital Recovery Fund | Utility Construction | Utility Impact Fee | Stormwater Drainage Fee | Water Capital Recovery Fund | Sewer Capital Recovery Fund | Total | |
| BEGINNING BALANCE, 10/1/2018 | \$ 251,750 | 37,482,824 | \$ 1,990,586 | 337,891 | 186,000 | 201,000 | 66,164,852 | |
| REVENUES | | | | | | | | |
| Bond Sale Proceeds | | | | | | | | |
| Contributions & Other | | | | | | | | |
| Fees | | | | 395,000 | | | 395,000 | |
| Interest Income | - | 180,000 | \$ 44,000 | 1,000 | - | - | 388,500 | |
| Intergovernmental | | | | | | | 100,000 | |
| Transfers | | | | | | | - | |
| TOTAL REVENUES | \$ - | \$ 180,000 | \$ 44,000 | 396,000 | - | - | 883,500 | |
| EXPENDITURES | | | | | | | | |
| Project Appropriations | - | 30,000,000 | | 112,077 | - | - | \$ 52,740,292 | |
| Transfers | | | | | | | | |
| Other CIP Costs | | | | | | | | |
| TOTAL EXPENDITURES | \$ - | \$ 30,000,000 | \$ - | \$ 112,077 | \$ - | \$ - | \$ 52,740,292 | |
| ENDING BALANCE, 9/30/2019 | \$ 251,750 | \$ 7,662,824 | \$ 2,034,586 | \$ 621,814 | \$ 186,000 | \$ 201,000 | \$ 14,308,060 | |

FIRE IMPROVEMENT FUND

105

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
|---|---------------------|---------------------|---------------------|-------------------------|----------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | \$ 1,676,000 | 835,000 | | 7,500,000 | - |
| Developer Contributions | | | | | |
| Interest Income | \$ 329 | \$ 14,395 | \$ 13,000 | 9,000 | 12,000 |
| Other Income | | \$ 595,432 | | | |
| Transfers | | | | | |
| TOTAL REVENUES | \$ 1,676,329 | \$ 1,444,827 | \$ 13,000 | \$7,509,000 | \$ 12,000 |
| EXPENSES | | | | | |
| Project Appropriations | \$ 1,283,043 | 873,143 | \$ 743,000 | 688,000 | \$ 7,561,555 |
| Transfers | | | | | |
| Other CIP Costs | | | | | |
| TOTAL EXPENDITURES | \$ 1,283,043 | \$ 873,143 | \$ 743,000 | \$ 688,000 | \$ 7,561,555 |
| NET INCOME | \$ 393,286 | \$ 571,684 | \$ (730,000) | \$6,821,000 | \$(7,549,555) |
| BEGINNING FUND BALANCE | \$ - | \$ 393,286 | \$ 964,970 | \$ 964,970 | \$ 7,785,970 |
| ADJUSTMENTS | | | | | |
| ENDING FUND BALANCE | \$ 393,286 | \$ 964,970 | \$ 234,970 | \$7,785,970 | \$ 236,415 |

The Fire Improvement Fund is used to account for financing the renovation, acquisition or construction of facilities or equipment for fire protection.

The Fire Improvement Fund was created during FY 2015-2016. Prior years are shown in the Capital Projects Fund Summary.

The Fire Improvement Fund has no staffing at this time.

FY 2019 Project Appropriations are current projects that are continuing on from FY 2018. Projects shown as "In Discussion" in the CIP 5 Year Plan are not included in this line until they are approved and if a bond issuance occurs.

STREET CONSTRUCTION FUND**106**

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
|---|---------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | \$ 977,002 | \$ 2,420,000 | | 6,219,060 | |
| Roadway Fees | | | | | |
| Interest Income | 39,425 | \$ 46,234 | \$ 65,000 | 70,000 | 70,000 |
| Other Income | 145,950 | | | | |
| Transfers | 292,000 | | | 912,351 | |
| TOTAL REVENUES | \$ 1,454,377 | \$ 2,466,234 | \$ 65,000 | \$ 7,201,411 | \$ 70,000 |
| EXPENSES | | | | | |
| Project Appropriations | 2,038,560 | 1,827,998 | 650,000 | 1,205,078 | 6,761,660 |
| Transfers | | | | | |
| Other CIP Costs | | | | 4,354,177 | |
| TOTAL EXPENDITURES | \$ 2,038,560 | \$ 1,827,998 | \$ 650,000 | \$ 5,559,255 | \$ 6,761,660 |
| NET INCOME | (584,183) | 638,236 | (585,000) | 1,642,156 | (6,691,660) |
| BEGINNING FUND BALANCE | \$ 5,843,444 | \$ 5,259,261 | \$ 5,897,497 | 5,897,497 | 7,539,653 |
| ADJUSTMENTS | | | | | |
| ENDING FUND BALANCE | \$ 5,259,261 | \$ 5,897,497 | \$ 5,312,497 | \$ 7,539,653 | \$ 847,993 |

Fund 106, is used to account for the acquisition or construction of streets projects being financed through bond proceeds, grants, or transfers from other funds.

The Street Construction Fund was created during FY 2015-2016. Prior years are shown in the Capital Projects Fund Summary.

The Street Construction Fund has no staffing at this time.

Ending Fund Balance amount is an amount set aside for CIP Projects according to that year's bond issue, which have not yet started.

There was no original budget for this fund since it was created in mid year FY 2016.

FY 2019 Project Appropriations are current projects that are continuing on from FY 2018. Projects shown as

"In Discussion" in the CIP 5 Year Plan are not included in this line until they are approved and if a bond issuance occurs.

ROADWAY IMPACT FEES

107

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
|---|-------------------|-------------------|-------------------|-------------------------|-------------------|
| REVENUES | | | | | |
| Contributions/Impact Fees | 24,757 | 262,901 | 400,000 | 400,000 | - |
| Interest Income | | 1,024 | 3,600 | 3,600 | |
| Transfers | | | | | |
| TOTAL REVENUES | \$ 24,757 | \$ 263,925 | \$ 403,600 | \$ 403,600 | \$ - |
| EXPENSES | | | | | |
| Project Appropriations | - | 80,920 | 40,000 | 93,000 | - |
| TOTAL EXPENDITURES | \$ - | \$ 80,920 | \$ 40,000 | \$ 93,000 | \$ - |
| NET INCOME | \$ 24,757 | \$ 183,005 | \$ 363,600 | \$ 310,600 | \$ - |
| BEGINNING FUND BALANCE | \$ - | \$ 24,757 | \$ 207,762 | \$ 207,762 | \$ 518,362 |
| ADJUSTMENTS | | | | | |
| ENDING FUND BALANCE | \$ 24,757 | \$ 207,762 | \$ 571,362 | \$ 518,362 | \$ 518,362 |

The Roadway Impact Fees Fund is used to account for fees paid by developers for construction of streets under the Roadway Impact Fee Ordinance.

The Roadway Impact Fees Fund was created during FY 2015-2016. Prior years are shown in the General Fund. The City takes a conservative approach and does not budget for Roadway Impact Fees.

This fund was created in mid year FY 2016.

PARK CONSTRUCTION FUND**108**

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
|---|---------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | | \$ 475,000 | | - | |
| Developer Contributions | | | | | |
| Interest Income | | \$ 290 | \$ 2,500 | 2,300 | 1,500 |
| Intergovernmental | | | | | 100,000 |
| Transfers | | | | | |
| TOTAL REVENUES | \$ - | \$ 475,290 | \$ 2,500 | \$ 2,300 | \$ 101,500 |
| EXPENSES | | | | | |
| Project Appropriations | | 63,360 | - | - | 500,000 |
| Transfers | | | | | |
| Other CIP Costs | | | | | |
| TOTAL EXPENDITURES | \$ - | \$ 63,360 | \$ - | \$ - | \$ 500,000 |
| NET INCOME | - | 411,930 | 2,500 | 2,300 | (398,500) |
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ 411,930 | \$ 414,430 | \$ 416,730 |
| ADJUSTMENTS | | | | | |
| ENDING FUND BALANCE | \$ - | \$ 411,930 | \$ 414,430 | \$ 416,730 | \$ 18,230 |

Fund 108, Parks Construction Fund is used to account for the acquisition of park land or construction of park projects. The Parks Construction Fund was created during FY 2015-2016. Prior years are shown in the Capital Projects Fund Summary.

There was no original budget for this fund since it was created in mid year FY 2016.

PARK FEES FUND**109**

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
|---|---------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | - | | | | |
| Developer Contributions | 2,008,809 | 1,011,625 | 800,000 | 1,260,000 | - |
| Interest Income | 13,871 | 30,095 | 40,000 | 48,000 | 40,000 |
| Intergovernmental | 500,000 | | | | |
| Transfers | | | | | |
| TOTAL REVENUES | \$ 2,522,680 | \$ 1,041,720 | \$ 840,000 | \$ 1,308,000 | \$ 40,000 |
| EXPENSES | | | | | |
| Project Appropriations | 2,326,875 | | | | |
| Transfers | | | | 886,533 | |
| Other CIP Costs | | \$ 230,000 | \$ 108,000 | 154,000 | |
| TOTAL EXPENDITURES | \$ 2,326,875 | \$ 230,000 | \$ 108,000 | \$ 1,040,533 | \$ - |
| NET INCOME | 195,805 | 811,720 | 732,000 | 267,467 | 40,000 |
| BEGINNING FUND BALANCE | \$ - | \$ 195,805 | \$ 1,007,525 | \$ 1,007,525 | \$ 1,274,992 |
| ADJUSTMENTS | | | | | |
| ENDING FUND BALANCE | \$ 195,805 | \$ 1,007,525 | \$ 1,739,525 | \$ 1,274,992 | \$ 1,314,992 |

Fund 109 is used to account for any developer contributions and other non recurring revenue sources for the use of park related projects.

The City takes a conservative approach and does not budget for Park Fees.

Prior years are found under the General Fund budget.

FACILITIES IMPROVEMENT FUND

111

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
|---|---------------------|-------------------|-------------------|-------------------------|---------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | 1,856,998 | 658,000 | - | 7,555,000 | |
| Interest Income | 4,022 | 4,648 | 8,500 | 3,500 | 40,000 |
| Intergovernmental Transfers | | | \$ - | | |
| TOTAL REVENUES | \$ 1,861,020 | \$ 662,648 | \$ 8,500 | \$ 7,558,500 | \$ 40,000 |
| EXPENSES | | | | | |
| Project Appropriations | 2,292,850 | 400,663 | 575,000 | 188,000 | 7,805,000 |
| Transfers | 199,978 | | | | |
| Other CIP Costs | | | | | |
| TOTAL EXPENDITURES | \$ 2,492,828 | \$ 400,663 | \$ 575,000 | \$ 188,000 | \$ 7,805,000 |
| NET INCOME | (631,808) | 261,985 | (566,500) | 7,370,500 | (7,765,000) |
| BEGINNING FUND BALANCE | \$ 1,178,417 | \$ 546,609 | \$ 808,594 | 808,594 | 8,179,094 |
| ADJUSTMENTS | | | | | |
| ENDING FUND BALANCE | \$ 546,609 | \$ 808,594 | \$ 242,094 | 8,179,094 | 414,094 |

The Facilities Improvement Fund is used to account for the financing and renovation or construction of City buildings. Proceeds are primarily from the sale of General Obligation Bonds, Certificates of Obligation Bonds and non-recurring revenue sources.

The Facilities Improvement Fund was created during FY 2015-2016. Prior years are shown in the Capital Projects Fund Summary.

This fund has no staffing at this time.

FY 2019 Project Appropriations are current projects that are continuing on from FY 2018. Projects shown as "In Discussion" in the CIP 5 Year Plan are not included in this line until they are approved and if a bond issuance occurs.

ROAD CAPITAL RECOVERY FUND

121

| STATEMENT OF REVENUES AND EXPENDITURES | ***NEW FUND*** | | | | |
|---|-------------------|-------------------|-------------------|-------------------------|-------------------|
| | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
| REVENUES | | | | | |
| Fees | | | 125,000 | 277,000 | |
| Interest Income | | | 200 | 750 | |
| Intergovernmental Transfers | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ 125,200 | \$ 277,750 | \$ - |
| EXPENSES | | | | | |
| Project Appropriations | | | - | | |
| Transfers | | | | | |
| Other CIP Costs | | | | 26,000 | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ 26,000 | \$ - |
| NET INCOME | - | - | 125,200 | 251,750 | - |
| BEGINNING FUND BALANCE | | \$ - | \$ - | - | 251,750 |
| ADJUSTMENTS | | | | | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ 125,200 | 251,750 | 251,750 |

The Road Capital Recovery Fund was created mid-year FY 2018. The fund is for the accounting of fees collected by the City through developer agreements for use in City road infrastructure improvements.

This fund has no staffing at this time.

The City takes a conservative approach and does not budget for Road Capital Recovery Fees. At mid year, the City may amend the budget and Fund 121 fees are budgeted at that time.

UTILITY CONSTRUCTION FUND

205

| | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
|---|-------------------|----------------------|----------------------|-------------------------|----------------------|
| INCOME STATEMENT | | | | | |
| REVENUES | | | | | |
| Bond Sale Proceeds | \$ 22,177,441 | \$ 5,241,086 | | \$ 34,795,000 | |
| Misc Income | 1,466 | 379,687 | | | |
| Interest Income* | | | 70,000 | 70,000 | 180,000 |
| Intergovernmental | - | - | 275,000 | 275,000 | |
| Transfers from Other Funds | - | | | | |
| TOTAL REVENUES | 22,178,907 | \$ 5,620,773 | \$ 345,000 | 35,140,000 | 180,000 |
| EXPENSES | | | | | |
| Project Appropriations | 11,341,902 | 8,009,136 | 11,017,500 | 8,000,000 | 30,000,000 |
| Transfers | 2,054,747 | | | | |
| Other CIP Costs | - | | | | |
| TOTAL EXPENSES | 13,396,649 | \$ 8,009,136 | \$ 11,017,500 | \$ 8,000,000 | \$ 30,000,000 |
| NET INCOME | 8,782,258 | (2,388,363) | (10,672,500) | 27,140,000 | (29,820,000) |
| BEGINNING CASH & INVESTMENTS | 3,948,929 | \$ 12,731,187 | \$ 10,342,824 | \$ 10,342,824 | \$ 37,482,824 |
| ADJUSTMENTS | | | | | |
| ENDING CASH & INVESTMENTS | 12,731,187 | 10,342,824 | (329,676) | 37,482,824 | 7,662,824 |

Fund 205, is used to account for the acquisition or construction of utility projects being financed through bond proceeds, grants, or transfers from other funds.

The Utility Construction Fund was created during FY 2015-2016. Prior years are shown in the Capital Projects Fund.

***Interest Income is reported in the Water/Wastewater Fund financials**

There was no original budget for this fund since it was included in the Water/Sewer Capital Projects Fund.

The Utility Construction Fund has no staffing at this time.

FY 2019 Project Appropriations are current projects that are continuing on from FY 2018. Projects shown as

"In Discussion" in the CIP 5 Year Plan are not included in this line until they are approved and if a bond issuance occurs.

Ending Cash & Investments amount is an amount set aside for CIP Projects according to that year's bond issue that have not yet started.

The City anticipates issuing Certificates of Obligation during FY 2018

UTILITY IMPACT FEES

206

| | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
|---|---------------------|---------------------|---------------------|-------------------------|---------------------|
| INCOME STATEMENT | | | | | |
| REVENUES | | | | | |
| Developer Contributions | 800,100 | | | | |
| Impact Fees | 1,366,400 | 2,244,287 | 820,000 | 1,500,000 | - |
| Interest Income | 11,960 | 30,653 | 32,000 | 61,000 | 44,000 |
| Intergovernmental Transfers | \$ 509,978 | | | | |
| TOTAL REVENUES | \$ 2,688,438 | \$ 2,274,940 | \$ 852,000 | \$ 1,561,000 | \$ 44,000 |
| EXPENSES | | | | | |
| Project Appropriations | | | | | |
| Transfers | | | | | |
| Other CIP Costs | 2,029,671 | 2,286,900 | 950,000 | 1,506,000 | - |
| TOTAL EXPENSES | \$ 2,029,671 | \$ 2,286,900 | \$ 950,000 | \$ 1,506,000 | \$ - |
| NET INCOME | 658,767 | (11,960) | (98,000) | 55,000 | 44,000 |
| BEGINNING CASH & INVESTMENTS | \$ 1,288,779 | \$ 1,947,546 | \$ 1,935,586 | \$ 1,935,586 | \$ 1,990,586 |
| ADJUSTMENTS | | | | | |
| ENDING CASH & INVESTMENTS | \$ 1,947,546 | \$ 1,935,586 | \$ 1,837,586 | \$ 1,990,586 | \$ 2,034,586 |

The Utility Impact Fees Fund is used to account for utility impact fees paid by developers and used specifically for utility capital projects.

The Utility Impact Fees Fund was created during FY 2015-2016. Prior years are shown in the Utility CIP Fund. The City takes a conservative approach and does not budget for Utility Impact Fees. At mid year, the City may amend the budget and impact fees budgeted at that time.

The Utility Impact Fees Fund is included in the Water/Sewer Fund financials section of the CAFR.

STORMWATER DRAINAGE FEES**208**

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
|---|---------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| REVENUES | | | | | |
| Stormwater Fees | 126,978 | 327,226 | 375,000 | 390,000 | 395,000 |
| Interest Income | 220 | 748 | 700 | 1,000 | 1,000 |
| Intergovernmental Transfers | | | | | |
| TOTAL REVENUES | \$ 127,198 | \$ 327,974 | \$ 375,700 | \$ 391,000 | \$ 396,000 |
| EXPENDITURES | | | | | |
| Project Appropriations | 8,370 | 269,188 | 350,000 | 230,000 | 112,077 |
| Transfers | | | | | |
| Other CIP Costs | 723 | | | | |
| TOTAL EXPENDITURES | \$ 9,093 | \$ 269,188 | \$ 350,000 | \$ 230,000 | \$ 112,077 |
| NET INCOME | 118,105 | 58,786 | 25,700 | 161,000 | 283,923 |
| BEGINNING FUND BALANCE | - | 118,105 | 176,891 | 176,891 | 337,891 |
| ADJUSTMENTS | | | | | |
| ENDING FUND BALANCE | \$ 118,105 | \$ 176,891 | \$ 202,591 | 337,891 | 621,814 |

The Stormwater Drainage Fees Fund was created during FY 2015-2016. This is the first year the City began collecting these fees. They are collected along with customers' water and sewer charges.

This is a restricted fund that can be utilized for specific drainage projects.

WATER CAPITAL RECOVERY FUND**209**

| INCOME STATEMENT | ***NEW FUND*** | | | | |
|---|-----------------------|-------------------|-------------------|-------------------------|-------------------|
| | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
| REVENUES | | | | | |
| Fees | | | 250,000 | 185,000 | |
| Interest Income | | | 250 | 1,000 | |
| Intergovernmental Transfers | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ 250,250 | \$ 186,000 | \$ - |
| EXPENSES | | | | | |
| Project Appropriations Transfers | | | | | |
| Other CIP Costs | | | | | - |
| TOTAL EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - |
| NET INCOME | - | - | 250,250 | 186,000 | - |
| BEGINNING CASH & INVESTMENTS | | \$ - | \$ - | \$ - | \$ 186,000 |
| ADJUSTMENTS | | | | | |
| ENDING CASH & INVESTMENTS | \$ - | \$ - | \$ 250,250 | \$ 186,000 | \$ 186,000 |

The Water Capital Recovery Fund was created mid-year FY 2018. The fund is for the accounting of fees collected by the City through developer agreements for use in City water infrastructure improvements.

This fund has no staffing at this time.

The City takes a conservative approach and does not budget for Water Capital Recovery Fees. At mid year, the City may amend the budget and Fund 209 fees are budgeted at that time.

SEWER CAPITAL RECOVERY FUND

210

| INCOME STATEMENT | ***NEW FUND*** | | | | |
|---|-------------------|-------------------|-------------------|-------------------------|-------------------|
| | Actual FY15-16 | Actual FY16-17 | Budget FY17-18 | EOY Estimate FY17-18 | Budget FY18-19 |
| REVENUES | | | | | |
| Fees | | | 225,000 | 200,000 | |
| Interest Income | | | 260 | 1,000 | |
| Intergovernmental Transfers | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ 225,260 | \$ 201,000 | \$ - |
| EXPENSES | | | | | |
| Project Appropriations | | | | | |
| Transfers | | | | | |
| Other CIP Costs | | | | | - |
| TOTAL EXPENSES | \$ - | \$ - | \$ - | \$ - | \$ - |
| NET INCOME | - | - | 225,260 | 201,000 | - |
| BEGINNING CASH & INVESTMENTS | | \$ - | \$ - | \$ - | \$ 201,000 |
| ADJUSTMENTS | | | | | |
| ENDING CASH & INVESTMENTS | \$ - | \$ - | \$ 225,260 | \$ 201,000 | \$ 201,000 |

The Sewer Capital Recovery Fund was created mid-year FY 2018. The fund is for the accounting of fees collected by the City through developer agreements for use in City sewer infrastructure improvements.

This fund has no staffing at this time.

The City takes a conservative approach and does not budget for Sewer Capital Recovery Fees. At mid year, the City may amend the budget and Fund 210 fees are budgeted at that time.

COMPONENT UNITS

CEDC and CCDC

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

CELINA ECONOMIC DEVELOPMENT CORPORATION

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|------------------------------------|---|--|--|---|
| REVENUE | | | | |
| SALES TAX | 500,000 | 578,892 | 602,500 | 20.50% |
| OTHER REVENUES | | - | | |
| TOTAL MISCELLANEOUS REVENUE | 500,000 | 578,892 | 602,500 | 20.50% |
| INTEREST | 1,950 | 8,000 | 5,000 | 156.41% |
| TOTAL INTEREST | 1,950 | 8,000 | 5,000 | 156.41% |
| TOTAL REVENUE | 501,950 | 586,892 | 607,500 | |

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|--------------------------|---|--|--|---|
| EXPENDITURES | | | | |
| PERSONNEL | 150,262 | 157,035 | 192,661 | 28.22% |
| LEGAL & PROFESSIONAL | 4,000 | 400 | 17,000 | 325.00% |
| MATERIALS & SUPPLIES | 725 | 650 | 5,000 | 589.66% |
| MAINTENANCE | 3,000 | 1,200 | 4,500 | 50.00% |
| UTILITIES | 5,225 | 2,500 | 4,950 | -5.26% |
| OTHER EXPENSES | 31,040 | 20,000 | 328,437 | 958.11% |
| TOTAL EXPENSES | 194,252 | 181,785 | 552,548 | 184.45% |
| NET INCOME/(LOSS) | 307,698 | 405,107 | 54,952 | |

**CITY OF CELINA, TEXAS
ADOPTED BUDGET
FY 2018-2019**

CELINA COMMUNITY DEVELOPMENT CORPORATION

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED REVENUES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------------|---|--|--|---|
| REVENUE | | | | |
| SALES TAX | 500,000 | 578,892 | 602,500 | 20.50% |
| TOTAL MISCELLANEOUS REVENUE | 500,000 | 578,892 | 602,500 | 20.50% |
| INTEREST | 1,500 | 8,000 | 9,500 | 533.33% |
| TOTAL INTEREST | 1,500 | 8,000 | 9,500 | 533.33% |
| TOTAL REVENUE | 501,500 | 586,892 | 612,000 | |

| | FY 2017-18 SEMIANNUAL AMENDED BUDGET | ESTIMATED EXPENDITURES AT 9-30-18 | FY 18-19 ADOPTED BUDGET | % CHANGE FROM FY 2018 AMENDED BUDGET |
|-----------------------|---|--|--|---|
| EXPENDITURES | | | | |
| TRANSFERS OUT | 200,000 | 200,000 | 200,000 | 0.00% |
| TOTAL EXPENSES | 200,000 | 200,000 | 200,000 | 0.00% |
| NET INCOME/(LOSS) | 301,500 | 386,892 | 412,000 | |

Authorized Full Time Employees (FTE)

| Function/Program | Dept. | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY2017 | FY2018 | Projected | Adopted |
|--|-------|-----------|-----------|-----------|-----------|-------------|------------|-------------|--------------|--------------|
| | | | | | | | | | FY 2018 | FY2019 |
| Information Technology | 500 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 | 3.5 |
| GIS | 501 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 1 |
| Facilities Maintenance | 502 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 1 |
| Finance | 507 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 6 |
| Library | 508 | 1 | 2 | 2 | 2 | 2.5 | 2.5 | 3.5 | 3.5 | 3.5 |
| General Services | 509 | 1 | 1 | 1 | 1 | 2 | 3 | 3 | 4 | 2 |
| Development Services | 510 | 4.5 | 5 | 6 | 6 | 9 | 10 | 16 | 15 | 18 |
| Administration | 511 | 2 | 4 | 4 | 5 | 6 | 6 | 9 | 8 | 4 |
| Municipal Court | 512 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2.5 |
| Fire & EMS | 513 | 11 | 11 | 11 | 11 | 16 | 19 | 22 | 22 | 26 |
| Streets | 514 | 3.5 | 4 | 4 | 6 | 7 | 7 | 7 | 7 | 7 |
| Police | 515 | 6 | 8 | 9 | 12 | 17 | 19 | 21 | 21 | 25 |
| Parks | 516 | 3 | 4 | 4 | 5 | 5 | 7 | 7 | 7 | 7.5 |
| Main Street* | 517 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Marketing | 519 | 0 | 0 | 0 | 1 | 2 | 2 | 2 | 2 | 2 |
| Engineering | 520 | 0 | 0 | 0 | 0 | 4 | 6 | 6 | 6 | 6 |
| Human Resources | 521 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 | 2 |
| Total General Fund | | 33 | 41 | 42 | 50 | 71.5 | 84 | 98.5 | 103.5 | 117 |
| Water | 521 | 4 | 4 | 4 | 8 | 10 | 10.5 | 14.0 | 14.0 | 14.0 |
| Wastewater | 522 | 2 | 2 | 2 | 3 | 4 | 5.5 | 8.0 | 8.0 | 8.0 |
| Utility Billing | 524 | 0 | 0 | 0 | 0 | 0 | 3.5 | 4.0 | 4.0 | 5.0 |
| Total Water and Wastewater Fund | | 6 | 6 | 6 | 11 | 14 | 20 | 26.0 | 26.0 | 27.0 |
| Total FTE -All Funds | | 39 | 47 | 48 | 61 | 86 | 103 | 125 | 129.5 | 144.0 |

*The Main Street Director is budgeted under the Marketing Department. Two positions were budgeted in the Marketing Department.

*During FY 2016, the Marketing Director position was eliminated.

*Two new departments were created for FY 2017. Engineering and Utility Billing.

*Due to rapid growth, the City added additional positions to the Police and Fire/EMS departments.

*In FY 2016, the Human Resources Manager position was moved from Administration to the General Services department.

*Due to increased court activity, a new position was added during FY 2017 to Municipal Court.

A department was created for Finance apart from Administration during FY 2019

A department was created for Human Resources apart from General Services during FY 2019

New departments were created for Information Technology, GIS and Facilities Maintenance for FY 2019

CERTIFICATE OF CITY SECRETARY

| | |
|--------------------|---|
| THE STATE OF TEXAS | § |
| | § |
| COUNTY OF COLLIN | § |
| | § |
| CITY OF CELINA | § |

I, the undersigned, City Secretary of the City of Celina, Texas, DO HEREBY CERTIFY as follows:

1. On the 12th day of November, 2007, a regular meeting of the City Council (the "Council") of the City of Celina, Texas (the "City") was held at a meeting place within the City; the duly constituted members of the Council being as follows:

| | | |
|-----------------|---|-----------------|
| CORBETT HOWARD | | MAYOR |
| JIM LEWIS |) | MAYOR PRO TEM |
| JEANIE READY |) | |
| DEWEY ISHAM |) | COUNCIL MEMBERS |
| BRAD GLENDENING |) | |
| WAYNE NABORS |) | |

and all of said council members were present at said meeting, except the following: NONE. Among other business considered at said meeting, the attached ordinance entitled:

"AN ORDINANCE authorizing the issuance of "CITY OF CELINA, TEXAS, TAX AND WATERWORKS AND SEWER SYSTEM REVENUE CERTIFICATES OF OBLIGATION, SERIES 2007"; providing for the payment of said certificates of obligation by the levy of an ad valorem tax upon all taxable property within the City and a pledge of the net revenues derived from the operation of the City's combined Waterworks and Sewer System; providing the terms and conditions of such certificates and resolving other matters incident and relating to the issuance, payment, security, sale and delivery of said Certificates, including the approval and execution of a Paying Agent/Registrar Agreement; and providing an effective date."

was introduced and submitted to the Council for passage and adoption. After presentation and due consideration of the ordinance and, upon a motion made by Jim Lewis and seconded by Dewey Isham, the ordinance was duly passed and adopted by the Council to be effective immediately, in accordance with the provisions of V.T.C.A., Government Code, Section 1201.028, as amended, by the following vote:

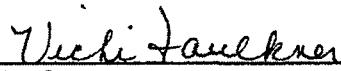
5 voted "For" 0 voted "Against" 0 abstained

all as shown in the official minutes of the Council for the meeting held on the aforesaid date.

2. The attached ordinance is a true and correct copy of the original on file in the official records of the City; the duly qualified and acting members of the Council of said City on the date of the aforesaid meeting are those persons shown above and, according to the records

the date of the aforesaid meeting are those persons shown above and, according to the records of my office, advance notice of the time, place and purpose of the meeting was given to each member of the Council; and that said meeting, and the deliberation of the aforesaid public business, was open to the public and written notice of said meeting, including the subject of the above entitled ordinance, was posted and given in advance thereof in compliance with the provisions of V.T.C.A., Government Code, Chapter 551, as amended.

IN WITNESS WHEREOF, I have hereunto signed my name officially and affixed the seal of said City, this the 12th day of November, 2007.



City Secretary,
City of Celina, Texas

(City Seal)

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CERTIFICATE ORDINANCE

\$4,480,000
CITY OF CELINA, TEXAS
TAX AND WATERWORKS AND SEWER SYSTEM REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2007

Adopted: NOVEMBER 12, 2007

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ORDINANCE NO. 2007-____

AN ORDINANCE authorizing the issuance of "CITY OF CELINA, TEXAS, TAX AND WATERWORKS AND SEWER SYSTEM REVENUE CERTIFICATES OF OBLIGATION, SERIES 2007"; providing for the payment of said certificates of obligation by the levy of an ad valorem tax upon all taxable property within the City and a pledge of the net revenues derived from the operation of the City's combined Waterworks and Sewer System; providing the terms and conditions of such certificates and resolving other matters incident and relating to the issuance, payment, security, sale and delivery of said Certificates, including the approval and execution of a Paying Agent/Registrar Agreement; and providing an effective date.

WHEREAS, pursuant to an application filed with the Texas Water Development Board (the "Board"), the City has received a loan commitment from the Board for financial assistance in the amount of \$4,480,000 to finance the costs of improvements and extensions to the City's Sewer System, and such financial assistance is to be evidenced by the Board's purchase of certificates of obligation payable from the proceeds of an ad valorem tax levied, within the limitations prescribed by law, upon all taxable property in the City and a pledge of the Net Revenues (as defined in Section 10 hereof) of the City's combined Waterworks and Sewer System; and

WHEREAS, notice of the City Council's intention to issue certificates of obligation in the maximum principal amount of \$4,480,000 for the purpose of paying contractual obligations to be incurred for (i) the construction of public works, to wit: improvements and extensions to the City's Sewer System and (ii) professional services rendered in connection therewith, has been duly published in the *McKinney Courier-Gazette*, a newspaper hereby found and determined to be of general circulation in the City of Celina, Texas, on October 10, 2007 and October 17, 2007, the date of the first publication of such notice being not less than thirty-one (31) days prior to the tentative date stated therein for the passage of the ordinance authorizing the issuance of such certificates; and

WHEREAS, no petition protesting the issuance of the certificates of obligation and bearing valid petition signatures of at least five percent (5%) of the qualified electors of the City, has been presented to or filed with the Mayor, City Secretary or any other official of the City on or prior to the date of the passage of this Ordinance; and

WHEREAS, pursuant to authority conferred by the Constitution and laws of the State of Texas, particularly V.T.C.A., Local Government Code, Subchapter C of Chapter 271, as amended, the City Council hereby finds and determines the certificates of obligation described in such notice should be authorized for issuance and delivery to the Board at this time in the amount and manner hereinafter provided; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CELINA, TEXAS:

SECTION 1: Authorization, Designation, Principal Amount, Purpose. Certificates of obligation of the City shall be and are hereby authorized to be issued in the aggregate principal amount of \$4,480,000, to be designated and bear the title "CITY OF CELINA, TEXAS, TAX AND WATERWORKS AND SEWER SYSTEM REVENUE CERTIFICATES OF OBLIGATION,

SERIES 2007" (hereinafter referred to as the "Certificates"), for the purpose of paying contractual obligations to be incurred for (i) the construction of public works, to wit: improvements and extensions to the City's Sewer System and (ii) professional services rendered in connection therewith, pursuant to authority conferred by and in conformity with the Constitution and laws of the State of Texas, including V.T.C.A., Local Government Code, Subchapter C of Chapter 271, as amended.

SECTION 2: Fully Registered Obligations - Authorized Denominations - Stated Maturities - Date. The Certificates shall be issued as fully registered obligations, shall be dated September 1, 2007 (the "Certificate Date") and shall be in denominations of \$5,000 or any integral multiple thereof (within a Stated Maturity) and the Certificates shall become due and payable on September 1 in each of the years and in principal amounts (the "Stated Maturities") and bear interest at the per annum rates in accordance with the following schedule:

| <u>Year of Stated Maturity</u> | <u>Principal Amount</u> | <u>Interest Rate(s)</u> |
|------------------------------------|-----------------------------|-----------------------------|
| 2009 | \$ 160,000 | 2.60 % |
| 2010 | 165,000 | 2.65 |
| 2011 | 175,000 | 2.70 |
| 2012 | 180,000 | 2.70 |
| 2013 | 185,000 | 2.80 |
| 2014 | 190,000 | 2.85 |
| 2015 | 195,000 | 2.90 |
| 2016 | 205,000 | 2.95 |
| 2017 | 210,000 | 3.00 |
| 2018 | 215,000 | 3.15 |
| 2019 | 225,000 | 3.20 |
| 2020 | 230,000 | 3.25 |
| 2021 | 240,000 | 3.30 |
| 2022 | 245,000 | 3.35 |
| 2023 | 255,000 | 3.40 |
| 2024 | 265,000 | 3.45 |
| 2025 | 270,000 | 3.50 |
| 2026 | 280,000 | 3.50 |
| 2027 | 290,000 | 3.50 |
| 2028 | 300,000 | 3.60 |

The Certificates shall bear interest on the unpaid principal amount from the date of delivery to the initial purchaser (which date shall be the registration date appearing on the "Registration Certificate of Paying Agent/Registrar" typed or printed on the global Certificates deposited with The Depository Trust Company ("DTC") and noted in the records of the Paying/Agent Registrar) at the rates per annum shown above in this Section (calculated on the basis of a 360-day year of twelve 30-day months). Interest on the Certificates shall be payable on March 1, 2008, and each September 1 and March 1 thereafter until maturity or prior redemption.

SECTION 3: Terms of Payment - Paying Agent/Registrar. The principal of, premium, if any, and the interest on the Certificates, due and payable by reason of maturity, redemption, or otherwise, shall be payable only to the registered owners or holders of the Certificates (hereinafter called the "Holders") appearing on the registration and transfer books maintained by

the Paying Agent/Registrar and the payment thereof shall be in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts, and shall be without exchange or collection charges to the Holders.

The selection and appointment of The Bank of New York Trust Company, N.A., Dallas, Texas, to serve as Paying Agent/Registrar for the Certificates is hereby approved and confirmed. Books and records relating to the registration, payment, transfer and exchange of the Certificates (the "Security Register") shall at all times be kept and maintained on behalf of the City by the Paying Agent/Registrar, as provided herein and in accordance with the terms and provisions of a "Paying Agent/Registrar Agreement", substantially in the form attached hereto as **Exhibit A**, and such reasonable rules and regulations as the Paying Agent/Registrar and the City may prescribe. The Mayor and City Secretary are authorized to execute and deliver such Agreement in connection with the delivery of the Certificates. The City covenants to maintain and provide a Paying Agent/Registrar at all times until the Certificates are paid and discharged, and any successor Paying Agent/Registrar shall be a bank, trust company, financial institution or other entity qualified and authorized to serve in such capacity and perform the duties and services of Paying Agent/Registrar. Upon any change in the Paying Agent/Registrar for the Certificates, the City agrees to promptly cause a written notice thereof to be sent to each Holder by United States Mail, first class postage prepaid, which notice shall also give the address of the new Paying Agent/Registrar.

Principal of and premium, if any, on the Certificates shall be payable at the Stated Maturities or upon prior redemption thereof only upon presentation and surrender of the Certificates to the Paying Agent/Registrar at its designated offices in Dallas, Texas (the "Designated Payment/Transfer Office"). Interest on the Certificates shall be paid to the Holders whose name appears in the Security Register at the close of business on the Record Date (the 15th day of the month next preceding each interest payment date) and shall be paid by the Paying Agent/Registrar (i) by check sent United States Mail, first class postage prepaid, to the address of the Holder recorded in the Security Register or (ii) by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the Holder. Provided, however, while the Board is the registered owner of the Certificates, payments on the Certificates shall be made by wire transfer without expense to the Holder. If the date for the payment of the principal of or interest on the Certificates shall be a Saturday, Sunday, a legal holiday, or a day when banking institutions in the city where the Designated Payment/Transfer Office of the Paying Agent/Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not such a Saturday, Sunday, legal holiday, or day when banking institutions are authorized to close; and payment on such date shall have the same force and effect as if made on the original date payment was due.

In the event of a nonpayment of interest on a scheduled payment date, and for thirty (30) days thereafter, a new record date for such interest payment (a "Special Record Date") will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received. Notice of the Special Record Date and of the scheduled payment date of the past due interest (which shall be 15 days after the Special Record Date) shall be sent at least five (5) business days prior to the Special Record Date by United States Mail, first class postage prepaid, to the address of each Holder appearing on the Security Register at the close of business on the last business day next preceding the date of mailing of such notice.

SECTION 4: Redemption. (a) Optional Redemption. The Certificates having Stated Maturities on and after September 1, 2018 shall be subject to redemption prior to maturity, at

the option of the City, in whole or in part (in inverse order of Stated Maturities, if less than all) in principal amounts of \$5,000 or any integral multiple thereof (and if within a Stated Maturity by lot by the Paying Agent/Registrar), on September 1, 2017, or on any date thereafter at the redemption price of par plus accrued interest to the date of redemption.

(b) Exercise of Redemption Option. At least forty-five (45) days prior to a date set for the redemption of Certificates (unless a shorter notification period shall be satisfactory to the Paying Agent/Registrar), the City shall notify the Paying Agent/Registrar of its decision to exercise the right to redeem Certificates, the principal amount of each Stated Maturity to be redeemed, and the date set for the redemption thereof. The decision of the City to exercise the right to redeem Certificates shall be entered in the minutes of the governing body of the City.

(c) Selection of Certificates for Redemption. If less than all Outstanding Certificates of the same Stated Maturity are to be redeemed on a redemption date, the Paying Agent/Registrar shall treat such Certificates as representing the number of Certificates Outstanding which is obtained by dividing the principal amount of such Certificates by \$5,000 and shall select the Certificates to be redeemed within such Stated Maturity by lot.

(d) Notice of Redemption. Not less than thirty (30) days prior to a redemption date for the Certificates, a notice of redemption shall be sent by United States Mail, first class postage prepaid, in the name of the City and at the City's expense, to each Holder of a Certificate to be redeemed in whole or in part at the address of the Holder appearing on the Security Register at the close of business on the business day next preceding the date of mailing such notice, and any notice of redemption so mailed shall be conclusively presumed to have been duly given irrespective of whether received by the Holder.

All notices of redemption shall (i) specify the date of redemption for the Certificates, (ii) identify the Certificates to be redeemed and, in the case of a portion of the principal amount to be redeemed, the principal amount thereof to be redeemed, (iii) state the redemption price, (iv) state that the Certificates, or the portion of the principal amount thereof to be redeemed, shall become due and payable on the redemption date specified and the interest thereon, or on the portion of the principal amount thereof to be redeemed, shall cease to accrue from and after the redemption date, provided moneys sufficient for the payment of such Certificate (or the principal amount thereof to be redeemed) at the then applicable redemption price are held for the purpose of such payment by the Paying Agent/Registrar and (v) specify that payment of the redemption price for the Certificates, or the principal amount thereof to be redeemed, shall be made at the Designated Payment/Transfer Office of the Paying Agent/Registrar only upon presentation and surrender thereof by the Holder. If a Certificate is subject by its terms to prior redemption and has been called for redemption and notice of redemption thereof has been duly given or waived as herein provided, such Certificate (or the principal amount thereof to be redeemed) shall become due and payable and interest thereon shall cease to accrue from and after the redemption date therefor.

SECTION 5: Registration - Transfer - Exchange of Certificates - Predecessor Certificates. The Paying Agent/Registrar shall obtain, record, and maintain in the Security Register the name and address of each and every registered owner of the Certificates issued under and pursuant to the provisions of this Ordinance, or if appropriate, the nominee thereof. Any Certificate may be transferred or exchanged for Certificates of other authorized denominations by the Holder, in person or by his duly authorized agent, upon surrender of such Certificate to the Paying Agent/Registrar for cancellation, accompanied by a written instrument