

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

FIRE IMPROVEMENT FUND – to account for land acquisition, construction, renovation, and equipping of fire facilities. Proceeds from bonds and other non-recurring revenues are allocated to this fund.

ROADWAY IMPACT FEES FUND – is used to account for fees paid by developers for construction of streets under the Roadway Impact Fees ordinance.

CAPITAL EQUIPMENT REPLACEMENT FUND – to account for public safety capital replacements including vehicles and equipment.

PARK CONSTRUCTION FUND – is used to account for the acquisition of park land or construction of park projects.

MAIN STREET FUND – is used to account for the Main Street Program.

CITY OF CELINA, TEXAS
Combining Balance Sheet
Other Governmental Funds
September 30, 2017

	Fire Improvement	Roadway Impact Fees	Capital Equipment Replacement	Park Construction	Main Street
<u>Assets</u>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 28,692
Cash and cash equivalents - restricted	964,970	288,682	811,826	411,930	
Total Assets	\$ 964,970	\$ 288,682	\$ 811,826	\$ 411,930	\$ 28,692
<u>Liabilities</u>					
Accounts payable	\$ -	\$ 80,920	\$ 900	\$ -	\$ 1,635
Due to other funds					879
Total Liabilities	-	80,920	900	-	2,514
<u>Fund Balances</u>					
Restricted for:					
Capital Projects	964,970	207,762	810,926	411,930	
Assigned					26,178
Total Fund Balances	964,970	207,762	810,926	411,930	26,178
Total Liabilities and Fund Balances	\$ 964,970	\$ 288,682	\$ 811,826	\$ 411,930	\$ 28,692

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See auditor's report on supplementary information.

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CITY OF CELINA, TEXAS
Combining Balance Sheet
Other Governmental Funds
September 30, 2017

<u>Grants</u>	<u>Law Enforcement</u>	<u>Contributions/ Donations</u>	<u>Court Security</u>	<u>Court Technology</u>	<u>Capital Acquisition</u>	<u>Total</u>
\$ 8,177	\$ 14,558	\$ 1,419	\$ 59,404	\$ 58,606	\$ -	\$ 170,856
					2,924,747	5,402,155
<u>\$ 8,177</u>	<u>\$ 14,558</u>	<u>\$ 1,419</u>	<u>\$ 59,404</u>	<u>\$ 58,606</u>	<u>\$ 2,924,747</u>	<u>\$ 5,573,011</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,455
						879
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,334</u>
8,177	14,558	1,419	59,404	58,606	2,924,747	5,320,335
<u>8,177</u>	<u>14,558</u>	<u>1,419</u>	<u>59,404</u>	<u>58,606</u>	<u>2,924,747</u>	<u>5,488,677</u>
<u>\$ 8,177</u>	<u>\$ 14,558</u>	<u>\$ 1,419</u>	<u>\$ 59,404</u>	<u>\$ 58,606</u>	<u>\$ 2,924,747</u>	<u>\$ 5,573,011</u>

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See auditor's report on supplementary information.

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CITY OF CELINA, TEXAS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Other Governmental Funds
Year Ended September 30, 2017

	Fire Improvement	Roadway Impact Fees	Capital Equipment Replacement	Park Construction	Main Street
Revenues:					
Special events and donations	\$ -	\$ -	\$ -	\$ -	\$ 66,626
Other income		262,901			
Interest	14,395	1,024	6,163	290	160
Federal, state & local grants					
Total Revenues	14,395	263,925	6,163	290	66,786
Expenditures:					
Current:					
Fire and emergency services			490		
Public works		80,920			
Police department					
Main street project					55,176
Capital Outlay	873,143		368,063	63,360	
Total Expenditures	873,143	80,920	368,553	63,360	55,176
Excess of Revenues Over Expenditures	(858,748)	183,005	(362,390)	(63,070)	11,610
Other Financing Sources (Uses):					
Proceeds from sale of assets	595,432				
Issuance of bonds	835,000			475,000	
Transfers in (out)			509,046		14,568
Net Other Financing Sources (Uses)	1,430,432	-	509,046	475,000	14,568
Net change in fund balances	571,684	183,005	146,656	411,930	26,178
Fund balance, October 1	393,286	24,757	664,270	-	-
Fund balance, September 30	\$ 964,970	\$ 207,762	\$ 810,926	\$ 411,930	\$ 26,178

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See auditor's report on supplementary information.

CITY OF CELINA, TEXAS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Other Governmental Funds
Year Ended September 30, 2017

Grants	Law Enforcement	Contributions/ Donations	Court Security	Court Technology	Capital Acquisition	Total
\$ -	\$ -	\$ 4,171	\$ -	\$ -	\$ -	\$ 70,797
	2,242					265,143
63	91				8,642	30,828
1,570						1,570
<u>1,633</u>	<u>2,333</u>	<u>4,171</u>	<u>-</u>	<u>-</u>	<u>8,642</u>	<u>368,338</u>
						490
						80,920
2,396		2,752				5,148
						55,176
						1,304,566
<u>2,396</u>	<u>-</u>	<u>2,752</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,446,300</u>
<u>(763)</u>	<u>2,333</u>	<u>1,419</u>	<u>-</u>	<u>-</u>	<u>8,642</u>	<u>(1,077,962)</u>
						595,432
						1,310,000
8,940	12,225		59,404	58,606	2,916,105	3,578,894
<u>8,940</u>	<u>12,225</u>	<u>-</u>	<u>59,404</u>	<u>58,606</u>	<u>2,916,105</u>	<u>5,484,326</u>
8,177	14,558	1,419	59,404	58,606	2,924,747	4,406,364
-	-	-	-	-	-	1,082,313
<u>\$ 8,177</u>	<u>\$ 14,558</u>	<u>\$ 1,419</u>	<u>\$ 59,404</u>	<u>\$ 58,606</u>	<u>\$ 2,924,747</u>	<u>\$ 5,488,677</u>

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See auditor's report on supplementary information.

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
FIRE IMPROVEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Interest		14,395	14,395	-
Total Revenues	-	14,395	14,395	-
EXPENDITURES				
Fire and emergency services				
Capital Outlay		873,348	873,143	205
Total Expenditures	-	873,348	873,143	205
Excess (deficiency) of revenues over (under) expenditures	-	(858,953)	(858,748)	205
OTHER FINANCING SOURCES (USES)				
Sale of fixed assets		595,432	595,432	-
Proceeds from issuance of bonds		835,000	835,000	-
Total other financing sources (uses)	-	1,430,432	1,430,432	-
Net change in fund balance	-	571,479	571,684	205
Fund balance, beginning of year	393,286	393,286	393,286	-
Fund balance, end of year	393,286	964,765	964,970	205

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
ROADWAY IMPACT FEES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Interest	-		1,024	1,024
Other income	-	262,900	262,901	1
Total Revenues	-	262,900	263,925	1,025
EXPENDITURES				
Public Works	-	80,920	80,920	-
Total Expenditures	-	80,920	80,920	-
Excess (deficiency) of revenues over (under) expenditures	-	181,980	183,005	1,025
Net change in fund balance	-	181,980	183,005	1,025
Fund balance, beginning of year	24,757	24,757	24,757	-
Fund balance, end of year	24,757	206,737	207,762	1,025

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

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
CAPITAL EQUIPMENT REPLACEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget-
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
REVENUES				
Fire department, EMS, and police revenues				
Interest		6,162	6,163	1
Total Revenues	-	6,162	6,163	1
EXPENDITURES				
Capital Outlay	405,000	368,562	368,063	499
Fire and emergency services			490	(490)
Total Expenditures	405,000	368,562	368,553	9
Excess (deficiency) of revenues over (under) expenditures	(405,000)	(362,400)	(362,390)	10
OTHER FINANCING SOURCES (USES)				
Transfers in (out)		509,046	509,046	-
Total other financing sources (uses)	-	509,046	509,046	-
Net change in fund balance	(405,000)	146,646	146,656	10
Fund balance, beginning of year	664,270	664,270	664,270	-
Fund balance, end of year	259,270	810,916	810,926	10

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
PARK CONSTRUCTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Investment Income		290	290	-
Contributions				
Total Revenues	-	290	290	-
EXPENDITURES				
Capital Outlay		63,360	63,360	-
Total Expenditures	-	63,360	63,360	-
Excess (deficiency) of revenues over (under) expenditures	-	(63,070)	(63,070)	-
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt		475,000	475,000	-
Total other financing sources (uses)	-	475,000	475,000	-
Net change in fund balance	-	(63,070)	411,930	475,000
Fund balance, beginning of year		-	-	-
Fund balance, end of year	-	411,930	411,930	-

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
MAIN STREET FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Interest	100	160	160	-
Special Events/Donations	66,593	66,626	66,626	-
Total Revenues	66,693	66,786	66,786	-
EXPENDITURES				
Main Street Projects	66,593	55,192	55,176	16
Total Expenditures	66,593	55,192	55,176	16
Excess (deficiency) of revenues over (under) expenditures	100	11,594	11,610	16
OTHER FINANCING SOURCES (USES)				
Transfers in (out)		880	14,568	13,688
Total other financing sources (uses)	-	880	14,568	13,688
Net change in fund balance	100	11,594	26,178	14,584
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	100	11,594	26,178	14,584

**DISCRETELY PRESENTED
COMPONENT UNITS**

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
STATEMENT OF NET POSITION
CELINA ECONOMIC DEVELOPMENT CORPORATION
SEPTEMBER 30, 2017

	Celina Economic Development Corporation
Assets	
Cash and cash equivalents	\$ 606,125
Sales taxes receivable	83,080
Construction in progress	484,660
Total Assets	1,173,865
Liabilities	
Due to primary government	159,354
Note payable	978,061
Total Liabilities	1,137,415
Net Position	
Unrestricted	36,450
Total Net Position	\$ 36,450

**CITY OF CELINA, TEXAS
STATEMENT OF ACTIVITIES
CELINA ECONOMIC DEVELOPMENT CORPORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Celina Economic Development Corporation
<i>Revenues</i>	
Sales taxes	\$ 476,998
Unrestricted investment earnings	2,363
Total Revenues	<u>479,361</u>
<i>Expenses</i>	
Economic Development	<u>835,440</u>
Total Expenses	<u>835,440</u>
Change in Net Position	<u>(356,079)</u>
Net Position, Beginning of Year	<u>392,529</u>
Net Position, End of Year	<u>\$ 36,450</u>

CITY OF CELINA, TEXAS
STATEMENT OF NET POSITION
CELINA COMMUNITY DEVELOPMENT CORPORATION
SEPTEMBER 30, 2017

	Celina Community Development Corporation
Assets	
Cash and cash equivalents	\$ 564,255
Sales taxes receivable	83,079
Construction in progress	-
Total Assets	<u>647,334</u>
Liabilities	
Due to primary government	-
Note payable	-
Total Liabilities	<u>-</u>
Net Position	
Unrestricted	647,334
Total Net Position	<u>\$ 647,334</u>

**CITY OF CELINA, TEXAS
STATEMENT OF ACTIVITIES
CELINA COMMUNITY DEVELOPMENT CORPORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Celina Community Development Corporation
<i>Revenues</i>	
Sales taxes	\$ 476,998
Unrestricted investment earnings	4,530
Total Revenues	<u>481,528</u>
<i>Expenses</i>	
Community Development	<u>200,000</u>
Total Expenses	<u>200,000</u>
Change in Net Position	<u>281,528</u>
Net Position, Beginning of Year	<u>365,806</u>
Net Position, End of Year	<u>\$ 647,334</u>

CITY OF CELINA, TEXAS
COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2017

	Celina Economic Development Corporation	Celina Community Development Corporation	Total
Assets			
Cash and cash equivalents	\$ 606,125	\$ 564,255	\$ 1,170,380
Sales taxes receivable	83,080	83,079	166,159
Construction in progress	484,660	-	484,660
Total Assets	<u>1,173,865</u>	<u>647,334</u>	<u>1,821,199</u>
Liabilities			
Due to primary government	159,354	-	159,354
Note payable	978,061	-	978,061
Total Liabilities	<u>1,137,415</u>	<u>-</u>	<u>1,137,415</u>
Net Position			
Unrestricted	36,450	647,334	683,784
Total Net Position	<u>\$ 36,450</u>	<u>\$ 647,334</u>	<u>\$ 683,784</u>

**CITY OF CELINA, TEXAS
COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

Functions/Programs	Celina Economic Development Corporation	Celina Community Development Corporation	Total
Economic development	\$ (835,440)	\$ -	\$ (835,440)
Community development	-	(200,000)	(200,000)
Total Expenses	<u>\$ (835,440)</u>	<u>\$ (200,000)</u>	<u>\$ (1,035,440)</u>
General Revenues			
Sales taxes	476,998	476,998	953,996
Unrestricted investment earnings	2,363	4,530	6,893
Total general revenues	<u>479,361</u>	<u>481,528</u>	<u>960,889</u>
Change in Net Position	(356,079)	281,528	(74,551)
Net Position, beginning of year	<u>392,529</u>	<u>365,806</u>	<u>758,335</u>
Net Position, end of year	<u>\$ 36,450</u>	<u>\$ 647,334</u>	<u>\$ 683,784</u>

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
CELINA ECONOMIC DEVELOPMENT CORPORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget- Positive (Negative)</u>
REVENUES				
Sales taxes	319,848	319,848	476,998	157,150
Unrestricted investment earnings	1,500	1,500	2,363	863
<i>Total Revenues</i>	<u>321,348</u>	<u>321,348</u>	<u>479,361</u>	<u>158,013</u>
EXPENSES				
Personnel Costs	157,839	157,839	160,197	(2,358)
Legal & Professional	17,500	17,500	15,014	2,486
Materials & Supplies	725	725	3,194	(2,469)
Maintenance	2,500	2,500	2,978	(478)
Other Expenses	97,425	97,425	650,961	(553,536)
Utilities	6,075	6,075	3,096	2,979
<i>Total Expenses</i>	<u>282,064</u>	<u>282,064</u>	<u>835,440</u>	<u>(553,376)</u>
 Change in Net Position	 <u>39,284</u>	 <u>39,284</u>	 <u>(356,079)</u>	 <u>(395,363)</u>
 Net Position, beginning of year	 <u>392,529</u>	 <u>392,529</u>	 <u>392,529</u>	 <u>-</u>
Net Position, end of year	<u>431,813</u>	<u>431,813</u>	<u>36,450</u>	<u>(395,363)</u>

CITY OF CELINA, TEXAS
BUDGETARY COMPARISON SCHEDULE (GAAP BASIS)
CELINA COMMUNITY DEVELOPMENT CORPORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Sales taxes	319,879	319,879	476,998	157,119
Unrestricted investment earnings	<u>1,200</u>	<u>1,200</u>	<u>4,530</u>	<u>3,330</u>
Total Revenues	<u>321,079</u>	<u>321,079</u>	<u>481,528</u>	<u>160,449</u>
EXPENSES				
Contribution	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>(200,000)</u>
Total Expenses	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>(200,000)</u>
Change in Net Position	<u>321,079</u>	<u>321,079</u>	<u>281,528</u>	<u>(39,551)</u>
Net Position, beginning of year	<u>356,806</u>	<u>365,806</u>	<u>365,806</u>	<u>-</u>
Net Position, end of year	<u><u>677,885</u></u>	<u><u>686,885</u></u>	<u><u>647,334</u></u>	<u><u>(39,551)</u></u>

CITY OF CELINA, TEXAS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
SEPTEMBER 30, 2017

	Balance			Balance
Assets	October 1, 2016	Additions	Deductions	September 30, 2017
Cash and cash equivalents	\$ -	\$ 15,931	\$ 15,841	\$ 90
Total current assets	-	15,931	15,841	90
 Total assets	 \$ -	 \$ 15,931	 \$ 15,841	 \$ 90
Liabilities				
Due to tax collection agency	\$ -	\$ 15,931	\$ 15,841	\$ 90
Total current liabilities	-	15,931	15,841	90
 Total liabilities	 \$ -	 \$ 15,931	 \$ 15,841	 \$ 90



**STATISTICAL SECTION
(UNAUDITED)**

STATISTICAL SECTION

Table I

(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.

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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.

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

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

Table 2

	FISCAL YEAR									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities										
Net Investment in capital assets	\$ 8,079,648	\$ 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
Restricted	715,530	489,022	624,480	684,336	3,895,476	2,560,845	4,535,511	4,675,044	5,340,173	5,848,514
Unrestricted	807,941	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
Total Governmental Activities Net Position	9,603,119	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
Business Type Activities										
Net Investment in Capital Assets	\$ 4,665,800	\$ 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
Restricted										
Unrestricted	1,651,702	568,021	(234,357)	43,166	644,272	887,007	1,103,837	2,120,144	1,733,702	3,171,397
Total Business Type Activities Net Position	6,317,502	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
Primary Government										
Net Investment in Capital Assets	\$ 12,745,448	\$ 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
Restricted	715,530	489,022	624,480	684,336	3,895,476	2,560,845	4,535,511	4,675,044	5,340,173	5,848,514
Unrestricted	2,459,643	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
Total Primary Government Net Position	15,920,621	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

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

Table 3

EXPENSES	FISCAL YEAR				
	2008	2009	2010	2011	2012
Governmental Activities					
Administration	\$ 1,120,928	\$ 967,929	\$ 896,155	\$ 993,291	\$ 799,116
Judicial	69,664	73,299	70,102	70,205	70,066
Fire and Emergency Services	867,511	1,159,151	1,068,864	1,169,196	1,176,359
Development Services	291,431	381,151	329,794	363,133	472,329
Public Works	259,943	395,801	397,095	369,952	366,560
Police Department	635,148	817,360	892,283	938,031	749,274
Parks and Recreation	419,001	423,260	406,446	362,409	503,298
Library	-	-	129,637	126,482	126,116
Infrastructure	208,374	208,374	208,373	418,484	207,097
Bond Issuance Costs	-	-	-	-	99,726
Main Street Program	142,224	47,976	60,868	57,880	
Interest and Fiscal Charges	363,193	353,236	336,386	326,153	358,718
Total Governmental Activities Expenses	4,377,417	4,827,537	4,796,003	5,195,216	4,928,659
Business Type Activities					
Water, Sewer and Sanitation Services	3,007,422	3,168,584	3,425,151	3,306,335	3,572,057
Total Business Type Activities Expenses	3,007,422	3,168,584	3,425,151	3,306,335	3,572,057
Total Primary Government Expenses	7,384,839	7,996,121	8,221,154	8,501,551	8,500,716
PROGRAM REVENUES					
Governmental Activities					
Charges for Services	1,074,537	496,882	566,637	733,947	1,042,829
Operating Grants/Contributions	239,605	388,525	283,849	295,140	231,301
Capital Grants/Contributions			144,460	391,623	
Total Governmental Activities Program Revenues	1,314,142	885,407	994,946	1,420,710	1,274,130
Business Type Activities					
Charges for Services					
Water, Sewer and Sanitation Services	2,976,759	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	2,976,759	3,536,377	3,360,517	4,190,142	4,447,926
Total Primary Government Program Revenues	4,290,901	4,421,784	4,355,463	5,610,852	5,722,056
NET (EXPENSE) REVENUES					
Governmental Activities	(3,063,275)	(3,942,130)	(3,801,057)	(3,774,506)	(3,654,529)
Business Type Activities	(30,663)	367,793	(64,634)	883,807	875,869
Total Primary Government Program Revenues					
Net Expenses	(3,093,938)	(3,574,337)	(3,865,691)	(2,890,699)	(2,778,660)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION					
Governmental Activities					
<i>Taxes:</i>					
Ad Valorem	2,717,779	3,015,151	3,015,298	2,967,206	3,021,800
Sales	284,026	249,661	271,670	290,835	338,053
Franchise	213,333	222,257	253,500	355,576	299,999
Other	227,731	109,022	225,174	264,332	479,886
Transfers	300,000	300,000	325,000	75,000	95,000
Total Governmental Activities	3,742,869	3,896,091	4,090,642	3,952,949	4,234,738
Business Type Activities					
Other	163,711	50,849	8,144	10,075	28,306
Transfers	(300,000)	(300,000)	(325,000)	(75,000)	(95,000)
Total Business Type Activities	(136,289)	(249,151)	(316,856)	(64,925)	(66,694)
Total Primary Government Revenues	3,606,580	3,646,940	3,773,786	3,888,024	4,168,044
CHANGES IN NET POSITION					
Governmental Activities	679,594	(46,039)	289,585	178,443	580,209
Business Type Activities	(166,952)	118,642	(381,490)	818,882	809,175
Total Primary Government Program Net Expenses	512,642	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
Governmental Activities					
Administration	\$ 950,109	\$ 1,203,576	\$ 1,170,613	\$ 1,592,794	\$ 2,624,918
Judicial	79,863	88,531	84,853	102,803	155,521
Fire and Emergency Services	1,541,465	1,213,416	1,453,477	1,957,077	2,414,778
Development Services	417,119	708,220	529,067	683,599	887,990
Public Works	515,098	725,922	824,527	1,080,661	1,104,523
Police Department	803,634	806,191	1,114,266	1,532,829	1,877,574
Parks and Recreation	556,654	448,202	886,212	1,084,077	1,263,538
Library	134,625	134,815	140,104	152,664	169,326
Infrastructure	203,273	202,699	198,868	211,300	353,119
Main Street Program	135,388	26,869	70,510	65,279	55,176
Bond Issuance Costs	399,992	72,326			
Interest and Fiscal Charges	457,748	585,469	635,090	710,249	787,001
Total Governmental Activities Expenses	6,194,968	6,216,236	7,107,587	9,173,332	11,693,464
Business Type Activities					
Water, Sewer and Sanitation Services	3,464,334	3,496,782	4,284,809	8,508,496	10,811,473
Total Business Type Activities Expenses	3,464,334	3,496,782	4,284,809	8,508,496	10,811,473
Total Primary Government Expenses	9,659,302	9,713,018	11,392,396	17,681,828	22,504,937
PROGRAM REVENUES					
Governmental Activities					
Charges for Services	1,113,468	2,082,964	3,755,293	4,265,112	6,391,343
Operating Grants/Contributions		61,432	214,115	368,784	356,258
Capital Grants/Contributions	2,344,763	2,403,093	625,237	2,578,809	1,011,625
Total Governmental Activities Program Revenues	3,458,231	4,547,489	4,594,645	7,212,705	7,759,226
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
Capital Grants/Contributions			45,289	800,100	
Total Business Type Activities Program Revenues	4,781,510	6,154,311	7,563,620	10,857,213	13,590,654
Total Primary Government Program Revenues	8,239,741	10,701,800	12,158,265	18,069,918	21,349,880
NET (EXPENSE) REVENUES					
Governmental Activities	(2,736,737)	(1,668,747)	(2,512,942)	(1,960,627)	(3,934,238)
Business Type Activities	1,317,176	2,657,529	3,278,811	2,348,717	2,779,181
Total Primary Government Program Revenues					
Net Expenses	(1,419,561)	988,782	765,869	388,090	(1,155,057)
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
Sales	384,289	505,221	603,949	733,881	958,350
Franchise	325,167	320,805	364,763	429,102	370,949
Other	636,943	817,733	438,820	671,241	985,322
Transfers	345,000	348,050	395,000	2,346,769	492,000
Total Governmental Activities	4,821,234	5,324,824	5,542,373	8,639,394	8,169,540
Business Type Activities					
Other	38,126	11,703	39,470	114,067	151,666
Transfers	(345,000)	(348,050)	(395,000)	(2,346,769)	(492,000)
Total Business Type Activities	(306,874)	(336,347)	(355,530)	(2,232,702)	(340,334)
Total Primary Government Revenues	4,514,360	4,988,477	5,186,843	6,406,692	7,829,206
CHANGES IN NET POSITION					
Governmental Activities	2,084,497	3,656,077	3,029,431	6,678,767	4,235,302
Business Type Activities	1,010,302	2,321,182	2,923,281	116,015	2,438,847
Total Primary Government Program Net Expenses	3,094,799	5,977,259	5,952,712	6,794,782	6,674,149

CITY OF CELINA, TEXAS
GOVERNMENT ACTIVITIES - TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Table 4

(Accrual basis of accounting)
(Unaudited)

FISCAL YEAR	PROPERTY TAX	SALES TAX	FRANCHISE TAX	TOTAL
2008	2,772,674	284,026	213,333	\$ 3,270,033
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

CITY OF CELINA, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

Table 5

(Modified accrual basis of accounting)

(Unaudited)

	FISCAL YEAR									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Nonspendable:										
Prepays	105,827						20,784	19,941	2,230	3,013
Unassigned	543,297	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
Total General Fund	649,124	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
All Other Government Funds										
Restricted for:										
Debt Service	671,693	458,260	593,598	473,465	453,145	515,274	541,370	646,075	901,524	1,369,343
Capital Projects				214,348	2,309,071	6,144,848	10,880,463	7,021,861	7,083,988	13,033,951
Assigned for use in specific funds										168,342
Total All Other Governmental Funds	671,693	458,260	593,598	687,813	2,762,216	6,660,122	11,421,833	7,667,936	7,985,512	14,571,636

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

Table 6

	FISCAL YEAR				
REVENUES	2008	2009	2010	2011	2012
Property Taxes	2,772,674	3,042,225	3,015,507	2,975,142	3,019,885
Franchise Taxes	213,333	222,257	253,500	355,576	299,999
Sales Taxes	284,026	249,661	271,670	290,835	338,053
Permits/Inspection Fees	169,678	94,524	172,173	257,605	340,547
Component Unit Contributions			165,000	165,000	340,000
Development Fees	118,616	12,533	45,894	16,286	56,411
Fire Department/EMS Fees	157,133	224,373	180,203	262,435	244,505
Fines	133,407	109,891	93,867	95,016	186,302
Special Events and Donations	237,342	150,211	134,565	155,935	175,346
Park Fees	17,983	18,135	24,786	18,907	85,111
Other Income	557,072	75,563	185,459	319,381	120,005
Interest Income	48,317	33,459	19,175	16,574	43,076
Grants	14,418	238,314	149,284	294,205	32,760
Total Revenues	4,723,999	4,471,146	4,711,083	5,222,897	5,282,000
EXPENDITURES					
Administration	1,101,213	956,157	880,101	979,059	774,209
Judicial	69,664	73,299	70,102	70,205	70,066
Fire and EMS	778,751	1,060,228	1,049,716	1,140,328	1,062,174
Development Services	291,431	381,151	329,794	363,133	472,329
Public Works	245,448	392,020	392,527	568,890	373,302
Police Department	594,680	780,835	865,304	913,898	729,737
Parks and Rec	224,295	235,149	222,959	176,313	288,239
Library			129,637	126,482	126,116
Main Street	142,224	47,976	60,868	57,880	99,726
Capital Outlay	274,290	213,594	474,465	1,464,171	1,938,419
Debt Service:					
Principal Retirement	426,980	372,216	251,798	257,590	363,145
Interest and Fiscal Charges	359,310	348,759	331,881	312,974	379,859
Bond Issuance Costs	100,885			33,292	159,933
Total Expenditures	4,609,171	4,861,384	5,059,152	6,464,215	6,837,254
OTHER FINANCING SOURCES (USES)					
Sale of Assets	18,798	2,801	73,283	48,381	30,403
Capital Leases	316,986		174,797		
Note/Bond Proceeds	97,003			1,400,000	4,146,558
Transfers In (Out)	300,000	300,000	325,000	75,000	95,000
Total Other Financing Sources (Uses)	732,787	302,801	573,080	1,523,381	4,271,961
NET CHANGE IN FUND BALANCES	847,615	(87,437)	225,011	282,063	2,716,707
Debt Service as a percentage of Non-Capital Expenditures	20.47%	15.51%	12.73%	12.08%	18.43%

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				
REVENUES	2013	2014	2015	2016	2017
Property Taxes	3,154,251	3,314,591	3,754,816	4,453,862	5,374,888
Franchise Taxes	325,167	320,805	364,763	429,102	370,949
Sales Taxes	384,289	505,221	603,949	733,881	958,350
Permits/Inspection Fees	455,454	1,321,510	1,767,856	2,357,289	3,959,914
Component Unit Contributions	320,000	170,000	320,000	200,000	200,000
Development Fees	124,743	239,739	924,249	509,870	1,245,943
Fire Department/EMS Fees	174,678	196,753	241,005	910,360	817,691
Fines	197,248	155,962	254,370	283,758	209,806
Special Events and Donations	142,682	305,430	221,696	373,421	250,214
Park Fees/Developer Contributions	161,345	169,000	602,626	2,215,582	1,178,028
Other Income	85,140	296,867	92,349	397,657	508,311
Interest Income	63,021	90,424	111,901	111,776	183,077
Grants	2,344,763	2,404,258	519,701	518,784	1,570
Total Revenues	7,932,781	9,490,560	9,779,281	13,495,342	15,258,741
EXPENDITURES					
Administration	870,419	1,106,865	1,133,574	1,458,673	2,433,180
Judicial	79,863	88,531	84,853	99,803	153,213
Fire and EMS	1,057,979	1,083,464	1,316,275	1,731,896	2,041,407
Development Services	417,119	702,862	524,712	675,267	868,862
Public Works	508,439	505,659	806,788	1,023,572	943,895
Police Department	741,361	770,254	1,046,160	1,414,488	1,688,094
Parks and Rec	349,742	443,625	667,908	819,539	959,343
Library	134,625	135,315	140,857	153,752	165,768
Main Street	135,388	26,869	70,510	65,279	55,176
Capital Outlay	3,977,688	1,421,925	5,253,351	8,542,536	3,656,718
Debt Service:					
Principal Retirement	500,525	510,445	678,366	841,124	1,005,685
Interest and Fiscal Charges	490,987	610,693	669,480	724,025	782,253
Bond Issuance Costs	399,992	72,326	-		74,569
Total Expenditures	9,664,127	7,478,833	12,392,834	17,549,954	14,828,163
OTHER FINANCING SOURCES (USES)					
Sale of Assets	26,100	15,279	12,525	41,825	634,597
Capital Leases	30,752				
Note/Bond Proceeds	5,719,585	3,257,485	-	4,510,000	4,462,569
Transfers In (Out)	345,000	348,050	395,000	2,346,769	492,000
Total Other Financing Sources (Uses)	6,121,437	3,620,814	407,525	6,898,594	5,589,166
NET CHANGE IN FUND BALANCES	4,390,091	5,632,541	(2,206,028)	2,843,982	6,019,744
Debt Service as a percentage of Non-Capital Expenditures	24.47%	19.70%	18.88%	17.38%	16.67%

**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
2008	\$ 306,966,493	\$ 54,654,199	\$ 201,218,964	\$ 144,014,968	\$418,824,688
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

Source: Collin County Central 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 Direct	Collin County		
	Rate		Debt Service			Celina ISD	Prosper ISD	Community College
2008	\$ 0.5071		\$ 0.1479		\$ 0.6550	\$ 1.5190	\$ 1.6700	\$ 0.2450
2009	0.5415		0.1035		\$ 0.6450	1.5400	1.6700	0.2425
2010	0.5274		0.1176		\$ 0.6450	1.5400	1.6400	0.2425
2011	0.5849		0.0601		\$ 0.6450	1.6400	1.6300	0.2400
2012	0.5652		0.0798		\$ 0.6450	1.6400	1.6700	0.2400
2013	0.4755		0.1695		\$ 0.6450	1.6400	1.6700	0.2400
2014	0.4652		0.1834		\$ 0.6450	1.6400	1.6700	0.2375
2015	0.4327		0.2123		\$ 0.6450	1.6400	1.6700	0.2350
2016	0.4335		0.2115		\$ 0.6450	1.6400	1.6700	0.2250
2017	0.4233		0.2217		\$ 0.6450	1.6400	1.6700	0.2250

Source: Collin County Appraisal District

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

Table 9

2017				2007			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Taxable Assessed Value
Celina 682 Partners LP	\$ 35,291,074	1	5.34%	Prusak Family Limited Partnership	\$ 4,167,178	1	1.46%
Celina Development LLC	\$ 20,472,319	2	3.10%	TXI Operations LP	\$ 4,033,232	2	1.42%
CTMGT Frontier 80 LLC	\$ 12,501,360	3	1.89%	Wilbow-Celina Dev Corp	\$ 2,768,352	3	0.97%
Lennar Homes of Texas Land	\$ 9,468,979	4	1.43%	Blue Star Land LP	\$ 2,613,600	4	0.92%
Sunshine Development Group	\$ 8,245,562	5	1.25%	FINI Enterprises	\$ 2,203,619	5	0.77%
First Texas Homes	\$ 7,158,309	6	1.08%	289/Carter Ranch Retail LTD	\$ 2,162,728	6	0.76%
Celina Town Center LTD	\$ 6,343,753	7	0.96%	Celina Crossing No. 1 LP	\$ 1,944,344	7	0.68%
Move It Storage Celina LLC	\$ 5,713,476	8	0.86%	Scoggins Richard L	\$ 1,937,610	8	0.68%
Chemtrade Sulfate Chemicals	\$ 4,884,371	9	0.74%	Secure RV Storage LTD	\$ 1,703,309	9	0.60%
TXI Operations LP	\$ 4,720,105	10	0.71%	Celina Real Estate LP	\$ 1,498,762	10	0.53%
TOTAL	\$ 114,799,308		17.37%	TOTAL	\$ 25,032,734		8.79%

Total Assessed Valuation	\$ 872,961,920	\$ 284,847,298
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Source: Collin County Appraisal District

Notes: Tax Payers are assessed on January 1, 2016 for the 2017 fiscal year and January 1, 2006 for the 2007 fiscal year.

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

Table 10

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2008	\$ 2,744,300	\$ 2,741,184	99.89%	\$ 40,383	\$ 2,781,566	101.36%
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%

Source: Collin 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				
2008	841,909	6,644,793		332,369	2,193,091	10,100,212			250,000	\$ 20,362,374	7.72%	\$ 4,007
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

*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

Source: (1) Collin 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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	0.6550	0.6450	0.6450	0.6450	0.6450	0.6450	0.6450	0.6450	0.6450	0.6450
Available Tax Rate	\$ 1.85	\$ 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, 2017 (UNAUDITED)**

TABLE 14

<u>Governmental Unit</u>	<u>Gross Bonded Debt</u>	<u>% of Debt Applicable to Area</u>	<u>Celina Share of Overlapping Debt</u>
Debt repaid with property taxes			
Collin County	352,380,000	0.88%	3,094,933
Collin County Community College	15,938,861	0.86%	136,327
Celina ISD	93,625,288	98.30%	92,033,369
Subtotal, overlapping debt	\$ 461,944,149		\$ 95,264,629
 City of Celina (direct debt)	 25,894,004	 100%	 <u>25,894,004</u>
Total Direct and Overlapping Debt			<u>\$ 121,158,633</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, 2017 (UNAUDITED)
 LAST TEN FISCAL YEARS**

Table 15

Water and Sewer System Revenue Bonds

Fiscal Year	Total Revenues ^a	Less: Operating	Net Available	Annual	Times
		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

^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%

^a Source: Prior Years City of Celina Budgets and North Central Texas Council of Governments

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

^c Source: Celina Independent School District

^d Source: Texas Workforce Commission for month ending September of each year for Collin County

^e Source: Texas Workforce Commission data for Collin County/North Central Council of Governments for 2017

^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, 2017 (unaudited)

Major Employers in Celina, Texas

Employer		# of Employees
Celina ISD	School District	360
City of Celina	Municipality	124
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, 2017 (UNAUDITED)
LAST NINE 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
Library	508	0	1	1	1	2	2	2	2.5	2.5
General Services	509	1	1	1	1	1	1	1	2	3
Development Services	510	2	2.75	2.75	4.5	5	6	6	9	11.5
Administration	511	3	3	3	2	4	4	5	6	6
Municipal Court	512	1	1	1	1	1	1	1	1	2
Fire & EMS	513	11.5	11.5	11.5	11	11	11	11	16	19
Streets	514	3	3.5	4	3.5	4	4	6	7	7
Police	515	7	9	9	6	8	8	12	16	18
Parks	516	3	3	3	3	4	4	5	5	7
Main Street	517	1	0.5	0	0	1	0	0	0	0
Marketing	519	0	0	0	0	0	0	1	2	1
Engineering	520	0	0	0	0	0	0	0	4	6
Total General Fund		32.5	36.25	36.25	33	41	41	50	70.5	83
Water	521	4	4	4	4	4	4	8	10	10.5
Wastewater	522	2	2	3	2	2	2	3	4	5.5
Utility Billing	524	0	0	0	0	0	0	0	0	3.5
Total Water and Wastewater Fund		6	6	7	6	6	6	11	14	19.5
Total FTE -All Funds		38.5	42.25	43.25	39	47	47	61	84.5	102.5

*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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Police										
Number of Police Officers	NA	7	9	9	6	8	8	12	16	20
Average Response Time (in minutes)	NA	NA	8	7	6	7	6	6	6	6
Calls for Service	NA	NA	11,339	11,013	13,729	12,839	10,882	18,322	18,414	13,422
Fire										
Number of calls answered	1164	1091	1085	1037	1114	870	892	932	946	1174
Number of firefighters		9	9	9			9	9	14	15
Number of EMS Runs	48	353	570	555	613	477	480	457	521	641
Development Services										
Number of Inspections	NA	NA	NA	NA	NA	NA	NA	5,000	9,350	34628
Total Number of Permits Issued (all types)	NA	NA	NA	NA	NA	NA	NA	1,126	1,688	3021
Municipal Court										
Number of new cases filed	NA	NA	NA	NA	NA	NA	1,271	1,803	2,520	2,000
Fines & Fees Collected	NA	NA	NA	NA	NA	NA	\$ 259,496	\$ 311,869	\$ 471,843	\$ 400,000
Streets										
Miles of Streets	NA	NA	NA	NA	NA	NA	124	138	154	213
Miles of Storm Sewer	NA	NA	NA	NA	NA	NA	31	35	39	48
Acres of Drainage Right of Way	NA	NA	NA	NA	NA	NA	7	8	9	9
Regulatory and Warning Signs	NA	NA	NA	NA	NA	NA	594	660	733	753
Water										
Gallons of Water Treated (in million gal.)	NA	NA	NA	NA	NA	NA	365	446	508	671.3
Miles of Water Lines	NA	NA	NA	NA	NA	NA	90	100	112	134
Number of Valves	NA	NA	NA	NA	NA	NA	1,514	1,666	1,833	2504
Number of Fire Hydrants	NA	NA	NA	NA	NA	NA	517	569	626	998
Number of Water Meters	NA	NA	NA	NA	NA	NA	2,986	3,351	3,875	4598
Wastewater										
Gallons of WW Treated (in million gal.)	NA	NA	NA	NA	NA	NA	132	147	85	179.7
Miles of Sewer Lines	NA	NA	NA	NA	NA	NA	61	67	74	94
Number of Lift Stations	NA	NA	NA	NA	NA	NA	13	12	11	11
Utilities										
Number of Active Customers	2,031	2,059	2,122	2,239	2,380	2,497	2,860	3,337	3,902	4,584
Number of New Customers	438	373	402	481	506	569	956	1,273	1,597	2,054

*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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	0	1	1	1	1	1	1	1	1	1
Parks and Recreation										
Park Acreage	45.7	45.7	45.7	45.7	45.7	115.7	115.7	145.7	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	NA	124	138	154	213
Water and Wastewater										
Miles of Water Lines	NA	NA	NA	NA	NA	NA	90	100	112	134
Miles of Sewer Lines	NA	NA	NA	NA	NA	NA	61	67	74	94
Number of Lift Stations	NA	NA	NA	NA	NA	NA	13	12	11	11

*NA - Information not available

Source: City Departments

CAPITAL IMPROVEMENT PLAN

<<<<<<<<<<<<<< PROJECTED START DATE>>>>>>>>>>>>>>

20168

WATER AND WASTEWATER PROJECTS

<<<<<<<<<<<< PROJECTED START DATE>>>>>>>>>>>>

TOTAL WATER/WASTEWATER FUND

[illegible]

City of Celina Annual Budget

CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENTS PROJECTS MASTER LIST FIVE YEAR PLAN

DESCRIPTION	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
DOWNTOWN DEVELOPMENT	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	\$ -	\$ 550,000	\$ 5,780,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -
PARKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE DEPARTMENT	\$ -	\$ 500,000	\$ -	\$ 7,500,000	\$ 1,500,000	\$ -	\$ 750,000	\$ 7,500,000	\$ 500,000	\$ 5,000,000	\$ 500,000	\$ 5,000,000	\$ 500,000
POLICE DEPARTMENT	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 13,410,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS	\$ -	\$ -	\$ 5,219,060	\$ 1,000,000	\$ 7,850,000	\$ 10,000,000	\$ 14,400,000	\$ 17,200,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
DRAINAGE	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
WATER	\$ -	\$ -	\$ 11,050,000	\$ 7,895,000	\$ 22,050,000	\$ 8,950,000	\$ 4,908,000	\$ 8,753,000	\$ 5,940,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
SEWER	\$ -	\$ 5,175,000	\$ 9,650,000	\$ 4,000,000	\$ 4,687,000	\$ 10,234,000	\$ 15,166,000	\$ 9,100,000	\$ 14,100,000	\$ 11,600,000	\$ 8,800,000	\$ 5,600,000	\$ 5,600,000
TOTAL	\$ -	\$ 6,225,000	\$ 34,199,060	\$ 20,395,000	\$ 38,587,000	\$ 44,094,000	\$ 36,724,000	\$ 59,053,000	\$ 43,040,000	\$ 24,700,000	\$ 17,400,000	\$ 18,700,000	\$ 14,200,000

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Country	Year	Population (Millions)	GDP (Billion USD)	Unemployment Rate (%)	Inflation Rate (%)	Trade Balance (Billion USD)	Foreign Reserves (Billion USD)	Public Debt (Billion USD)	Healthcare Expenditure (Billion USD)	Life Expectancy (Years)	Human Development Index
USA	2019	328.2	21.4	3.8	2.3	1.2	1.2	22.0	1.0	78.4	0.941
China	2019	1412.6	14.0	5.7	2.9	-1.4	3.2	16.3	2.0	77.1	0.761
Germany	2019	82.7	4.0	5.3	0.4	0.1	0.1	2.1	0.5	81.2	0.947
France	2019	67.4	3.0	7.5	1.1	0.1	0.1	2.0	0.5	82.7	0.938
UK	2019	67.8	3.0	4.4	1.1	0.1	0.1	2.0	0.5	81.2	0.938
India	2019	1380.0	2.9	5.7	4.7	-0.5	0.1	1.5	0.5	73.4	0.701
Japan	2019	126.3	5.0	2.4	0.0	0.1	0.1	1.0	0.5	84.4	0.925
South Korea	2019	51.3	1.7	2.7	0.6	0.1	0.1	0.5	0.5	83.4	0.911
Italy	2019	60.3	2.1	10.3	0.6	0.1	0.1	1.5	0.5	83.7	0.901
Spain	2019	45.9	1.4	16.1	1.7	0.1	0.1	1.0	0.5	84.4	0.901
Canada	2019	37.7	1.7	5.9	1.3	0.1	0.1	0.5	0.5	83.4	0.925
Brazil	2019	214.0	1.9	13.7	4.6	-0.5	0.1	1.0	0.5	74.7	0.751
Russia	2019	146.5	1.6	4.7	3.7	-0.5	0.1	1.0	0.5	73.4	0.701
South Africa	2019	59.2	0.4	27.4	4.6	-0.5	0.1	0.5	0.5	64.7	0.691
Indonesia	2019	270.9	2.0	5.7	1.6	-0.5	0.1	1.0	0.5	75.4	0.711
Australia	2019	25.5	1.3	5.2	1.8	0.1	0.1	0.5	0.5	83.4	0.925
Sweden	2019	10.0	0.5	8.6	0.0	0.1	0.1	0.5	0.5	83.4	0.925
Norway	2019	5.4	0.4	4.2	3.1	0.1	0.1	0.5	0.5	83.4	0.925
Denmark	2019	5.6	0.4	5.7	0.7	0.1	0.1	0.5	0.5	83.4	0.925
Finland	2019	5.5	0.4	8.7	0.5	0.1	0.1	0.5	0.5	83.4	0.925
Netherlands	2019	17.1	0.9	5.3	0.2	0.1	0.1	0.5	0.5	83.4	0.925
Belgium	2019	11.5	0.6	7.4	0.5	0.1	0.1	0.5	0.5	83.4	0.925
Austria	2019	9.0	0.5	4.6	0.2	0.1	0.1	0.5	0.5	83.4	0.925
Switzerland	2019	8.5	0.8	3.2	1.5	0.1	0.1	0.5	0.5	83.4	0.925
Portugal	2019	10.6	0.2	12.7	2.1	0.1	0.1	0.5	0.5	83.4	0.925
Greece	2019	11.1	0.2	17.8	1.9	0.1	0.1	0.5	0.5	83.4	0.925
Ireland	2019	4.7	0.3	5.3	0.7	0.1	0.1	0.5	0.5	83.4	0.925
Poland	2019	38.1	0.4	6.1	2.5	0.1	0.1	0.5	0.5	83.4	0.925
Czech Republic	2019	10.7	0.2	2.6	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Slovakia	2019	5.4	0.1	5.8	3.5	0.1	0.1	0.5	0.5	83.4	0.925
Hungary	2019	10.1	0.1	5.3	3.5	0.1	0.1	0.5	0.5	83.4	0.925
Slovenia	2019	2.1	0.0	5.8	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Croatia	2019	4.1	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Bulgaria	2019	7.5	0.0	7.3	3.5	0.1	0.1	0.5	0.5	83.4	0.925
Romania	2019	21.2	0.1	6.1	3.5	0.1	0.1	0.5	0.5	83.4	0.925
Lithuania	2019	3.0	0.0	2.6	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Latvia	2019	1.3	0.0	2.6	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Estonia	2019	1.3	0.0	2.6	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Malta	2019	0.4	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Cyprus	2019	0.8	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Singapore	2019	5.7	0.4	2.6	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Malaysia	2019	32.0	0.4	5.7	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Thailand	2019	66.0	0.4	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Vietnam	2019	95.0	0.4	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Philippines	2019	109.0	0.4	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Indonesia	2019	270.9	2.0	5.7	1.6	-0.5	0.1	1.0	0.5	75.4	0.711
Myanmar	2019	55.0	0.1	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Burma	2019	55.0	0.1	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Laos	2019	7.2	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Cambodia	2019	16.7	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Timor-Leste	2019	1.3	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
East Timor	2019	1.3	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Brunei	2019	0.4	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Saudi Arabia	2019	34.0	0.4	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
UAE	2019	9.5	0.4	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Qatar	2019	2.6	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Oman	2019	4.1	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Yemen	2019	29.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Somalia	2019	15.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Ethiopia	2019	115.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Kenya	2019	54.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Uganda	2019	35.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Rwanda	2019	12.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Burundi	2019	11.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
DRC	2019	85.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Congo	2019	5.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Angola	2019	17.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Nigeria	2019	206.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Ghana	2019	27.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Senegal	2019	16.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Sierra Leone	2019	7.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Liberia	2019	4.5	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Ivory Coast	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Cote d'Ivoire	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Benin	2019	21.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Togo	2019	8.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Gambia	2019	2.4	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Guinea	2019	12.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Sierra Leone	2019	7.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Liberia	2019	4.5	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Ivory Coast	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Cote d'Ivoire	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Benin	2019	21.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Togo	2019	8.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Gambia	2019	2.4	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Guinea	2019	12.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Sierra Leone	2019	7.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Liberia	2019	4.5	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Ivory Coast	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Cote d'Ivoire	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Benin	2019	21.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Togo	2019	8.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Gambia	2019	2.4	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Guinea	2019	12.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Sierra Leone	2019	7.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Liberia	2019	4.5	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Ivory Coast	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Cote d'Ivoire	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Benin	2019	21.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Togo	2019	8.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Gambia	2019	2.4	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Guinea	2019	12.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Sierra Leone	2019	7.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Liberia	2019	4.5	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Ivory Coast	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Cote d'Ivoire	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Benin	2019	21.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Togo	2019	8.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Gambia	2019	2.4	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Guinea	2019	12.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Sierra Leone	2019	7.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Liberia	2019	4.5	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Ivory Coast	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Cote d'Ivoire	2019	22.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Benin	2019	21.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Togo	2019	8.0	0.0	16.3	2.6	0.1	0.1	0.5	0.5	83.4	0.925
Gambia	2019	2.4	0.0	16.3	2.6	0.1	0.1	0.5	0.		

City of Cullman Annual Budget CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

[illegible][illegible]

0175

10 miles downtown			5280	
water	\$ 100	\$ 528,000	\$ 5,280,000	
sewer	\$ 100	\$ 528,000	\$ 5,280,000	
drainage	\$ 250	\$ 1,320,000	\$ 13,200,000	
paving	\$ 500	\$ 2,640,000	\$ 26,400,000	
	\$ 950	\$ 5,016,000	\$ 50,160,000	
	52800	5280		
		\$ 5,016,000		

WATER AND WASTEWATER PROJECTS

<<<<<<<<<<<<<<<< PROJECTED START DATE>>>>>>>>>>>>>>

TOTAL WATER/WASTEWATER FUND



Water Rates			Sewer Rates		
<u>Residential.</u>	<i>In The City</i>	<i>Out of City</i>	<u>Residential.</u>	<i>In The City</i>	<i>Out of City</i>
0-2,000 gal (Minimum):	Rate	Rate	0-2,000 gal (Minimum):	Rate	Rate
5/8 and 3/4 inch meter	\$23.15	\$34.72	5/8 and 3/4 inch meter	\$21.50	\$32.25
1 inch meter	\$38.93	\$58.40	1 inch meter	\$38.63	\$57.95
1 1/2 inch meter	\$77.87	\$116.81	1 1/2 inch meter	\$72.10	\$108.15
2 inch meter	\$124.59	\$186.89	2 inch meter	\$123.60	\$185.40
			2,001 to 14,000 per 1k gal	\$5.84	\$12.90
2,001 to 10,000 per 1k gal	\$5.06	\$7.59	Usage fees cap at 14,000 gal	\$89.45	\$134.18
10,001 to 20,000 per 1k gal	\$7.66	\$11.49	<u>Commercial.</u>		
20,001 to 30,000 per 1k gal	\$9.02	\$13.53			
30,001 and up per 1k gal	\$13.02	\$18.53	0-2,000 gal (Minimum):		
<u>Commercial.</u>			5/8 and 3/4 inch meter	\$25.75	\$38.63
			1 inch meter	\$48.29	\$72.44
0-2,000 gal (Minimum):			1 1/2 inch meter	\$90.13	\$135.20
5/8 and 3/4 inch meter	\$27.81	\$41.72	2 inch meter	\$154.50	\$231.75
1 inch meter	\$48.67	\$73.01	4 inch meter	\$386.25	\$579.38
1 1/2 inch meter	\$97.34	\$146.01	2,001 and up per 1k gal	\$5.73	\$8.60
2 inch meter	\$155.74	\$233.61			
3 inch meter	\$233.60	\$350.40			
4 inch meter	\$389.34	\$584.01			
2,001 to 10,000 per 1k gal	\$4.96	\$7.44			
10,001 to 20,000 per 1k gal	\$7.44	\$11.16			
20,001 to 30,000 per 1k gal	\$8.68	\$13.02			
30,001 and up per 1k gal	\$12.40	\$18.60			

Residential Water Rates (0-2,000 gal min)

Meter size	Inside City Limits			Outside City Limits		
	Previous Rate	New Rate	Difference	Old Rate	New Rate	Difference
5/8 & 3/4 inch	\$ 22.25	\$ 23.15	\$0.90	\$ 33.38	\$ 34.72	\$ 1.34
1 inch	\$ 38.93	38.93	N/C	\$ 58.40	\$ 58.40	N/C
1 1/2 inch	\$ 77.87	77.87	N/C	\$116.81	\$116.81	N/C
2 inch	\$124.59	124.59	N/C	\$186.89	\$186.89	N/C
Consumption						
2,001-10,000 gal	\$ 4.96	\$ 5.06	\$ 0.10	\$ 7.44	\$ 7.59	\$ 0.15
10,001-20,000	\$ 7.44	\$ 7.66	\$ 0.22	\$ 11.16	\$ 11.49	\$ 0.33
20,001-30,000	\$ 8.68	\$ 9.02	\$ 0.34	\$ 13.02	\$ 13.53	\$ 0.51
30,001 & Up	\$ 12.40	\$ 13.02	\$ 0.62	\$ 18.60	\$ 19.53	\$ 0.93

Residential Sewer Rates (0-2,000 gal min)

Meter size	Inside City Limits			Outside City Limits		
	Previous Rate	New Rate	Difference	Old Rate	New Rate	Difference
5/8 & 3/4 inch	\$ 20.60	\$ 21.50	\$ 0.90	\$ 30.90	\$ 32.25	\$ 1.35
1 inch	\$ 38.63	\$ 38.63	N/C	\$ 57.95	\$ 57.95	N/C
1 1/2 inch	\$ 72.10	\$ 72.10	N/C	\$108.15	\$108.15	N/C
2 inch	\$123.60	\$123.60	N/C	\$185.40	\$185.40	N/C
Consumption						
2,001 - 14,000	\$ 5.73	\$ 5.84	\$ 0.11	\$ 8.60	\$ 12.90	\$ 4.30
Usage fees cap at 14,000 gal	\$ 89.45	\$ 89.45	N/C	\$134.18	\$134.18	N/C

Trash

Type	Old Rate	New Rate	Difference
Trash	\$ 8.21	\$ 8.46	\$ 0.25
Recycling	\$ 2.75	\$ 2.84	\$ 0.09
Extra cart	\$ 5.00	\$ 5.15	\$ 0.15

Preliminary

City of Celina

Tax and Waterworks and Sewer System (Limited Pledge)

Revenue Certificates of Obligation, Series 2018

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
09/30/2018	-	-	-	-
09/30/2019	-	-	1,286,633.33	1,286,633.33
09/30/2020	1,195,000.00	4.000%	1,307,100.00	2,502,100.00
09/30/2021	1,240,000.00	4.000%	1,258,400.00	2,498,400.00
09/30/2022	1,290,000.00	4.000%	1,207,800.00	2,497,800.00
09/30/2023	1,345,000.00	4.000%	1,155,100.00	2,500,100.00
09/30/2024	1,400,000.00	4.000%	1,100,200.00	2,500,200.00
09/30/2025	1,455,000.00	4.000%	1,043,100.00	2,498,100.00
09/30/2026	1,515,000.00	4.000%	983,700.00	2,498,700.00
09/30/2027	1,580,000.00	4.000%	921,800.00	2,501,800.00
09/30/2028	1,645,000.00	4.000%	857,300.00	2,502,300.00
09/30/2029	1,710,000.00	4.000%	790,200.00	2,500,200.00
09/30/2030	1,780,000.00	4.000%	720,400.00	2,500,400.00
09/30/2031	1,850,000.00	4.000%	647,800.00	2,497,800.00
09/30/2032	1,930,000.00	4.000%	572,200.00	2,502,200.00
09/30/2033	2,005,000.00	4.000%	493,500.00	2,498,500.00
09/30/2034	2,090,000.00	4.000%	411,600.00	2,501,600.00
09/30/2035	2,175,000.00	4.000%	326,300.00	2,501,300.00
09/30/2036	2,265,000.00	4.000%	237,500.00	2,502,500.00
09/30/2037	2,355,000.00	4.000%	145,100.00	2,500,100.00
09/30/2038	2,450,000.00	4.000%	49,000.00	2,499,000.00
Total	\$33,275,000.00	-	\$15,514,733.33	\$48,789,733.33

Yield Statistics

Bond Year Dollars	\$387,868.33
Average Life	11.656 Years
Average Coupon	4.0000000%
Net Interest Cost (NIC)	4.0772105%
True Interest Cost (TIC)	4.1022135%
Bond Yield for Arbitrage Purposes	4.0001354%
All Inclusive Cost (AIC)	4.1648797%

IRS Form 8038

Net Interest Cost	4.0000000%
Weighted Average Maturity	11.656 Years

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As of Fiscal Year 2017
(after issuance of Series 2017 C/O)

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NET DEBT SERVICE

City of Celina, Texas
All Outstanding WATER & SEWER Supported Debt
As of Fiscal Year 2017
(after issuance of Series 2017 C/O)

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	1,032,490.50	859,959.86	1,892,450.36	1,892,450.36
09/30/2018	1,248,890.50	972,104.09	2,220,994.59	2,220,994.59
09/30/2019	1,291,667.00	939,806.42	2,231,473.42	2,231,473.42
09/30/2020	1,336,680.00	898,586.20	2,235,266.20	2,235,266.20
09/30/2021	1,375,261.50	855,774.06	2,231,035.56	2,231,035.56
09/30/2022	1,420,196.00	812,722.94	2,232,918.94	2,232,918.94
09/30/2023	1,461,037.50	768,444.52	2,229,482.02	2,229,482.02
09/30/2024	1,516,879.00	720,626.38	2,237,505.38	2,237,505.38
09/30/2025	1,258,001.00	661,345.26	1,919,346.26	1,919,346.26
09/30/2026	1,313,842.50	609,410.22	1,923,252.72	1,923,252.72
09/30/2027	1,359,964.50	554,895.00	1,914,859.50	1,914,859.50
09/30/2028	1,416,086.50	509,015.38	1,925,101.88	1,925,101.88
09/30/2029	1,472,489.00	459,121.38	1,931,610.38	1,931,610.38
09/30/2030	1,485,000.00	405,425.02	1,890,425.02	1,890,425.02
09/30/2031	1,545,000.00	350,656.26	1,895,656.26	1,895,656.26
09/30/2032	1,610,000.00	292,456.26	1,902,456.26	1,902,456.26
09/30/2033	1,615,000.00	231,556.26	1,846,556.26	1,846,556.26
09/30/2034	1,680,000.00	168,181.26	1,848,181.26	1,848,181.26
09/30/2035	1,635,000.00	101,831.26	1,736,831.26	1,736,831.26
09/30/2036	880,000.00	37,181.26	917,181.26	917,181.26
09/30/2037	345,000.00	10,781.26	355,781.26	355,781.26
	28,298,485.50	11,219,880.55	39,518,366.05	39,518,366.05

20181

NET DEBT SERVICE

**City of Celina, Texas
Tax & Waterworks & Sewer System Surplus Revenue Certificates of Obligation, Series 2004 (W&S)
Currently Callable @ par
WATER & SEWER PORTION**

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	16,549.50	12,203.36	28,752.86	28,752.86
09/30/2018	17,110.50	11,541.38	28,651.88	28,651.88
09/30/2019	17,952.00	10,874.08	28,826.08	28,826.08
09/30/2020	18,513.00	10,138.04	28,651.04	28,651.04
09/30/2021	19,354.50	9,360.50	28,715.00	28,715.00
09/30/2022	20,196.00	8,537.92	28,733.92	28,733.92
09/30/2023	21,037.50	7,669.50	28,707.00	28,707.00
09/30/2024	21,879.00	6,743.86	28,622.86	28,622.86
09/30/2025	23,001.00	5,770.24	28,771.24	28,771.24
09/30/2026	23,842.50	4,735.20	28,577.70	28,577.70
09/30/2027	24,964.50	3,632.48	28,596.98	28,596.98
09/30/2028	26,086.50	2,477.86	28,564.36	28,564.36
09/30/2029	27,489.00	1,271.36	28,760.36	28,760.36
	277,975.50	94,955.78	372,931.28	372,931.28

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System Surplus Revenue Certificates of Obligation, Series 2004 (W&S)
Currently Callable @ par
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		6,101.68	6,101.68	6,101.68	
09/01/2017	16,549.50	6,101.68	22,651.18	22,651.18	
09/30/2017					28,752.86
03/01/2018		5,770.69	5,770.69	5,770.69	
09/01/2018	17,110.50	5,770.69	22,881.19	22,881.19	
09/30/2018					28,651.88
03/01/2019		5,437.04	5,437.04	5,437.04	
09/01/2019	17,952.00	5,437.04	23,389.04	23,389.04	
09/30/2019					28,826.08
03/01/2020		5,069.02	5,069.02	5,069.02	
09/01/2020	18,513.00	5,069.02	23,582.02	23,582.02	
09/30/2020					28,651.04
03/01/2021		4,680.25	4,680.25	4,680.25	
09/01/2021	19,354.50	4,680.25	24,034.75	24,034.75	
09/30/2021					28,715.00
03/01/2022		4,268.96	4,268.96	4,268.96	
09/01/2022	20,196.00	4,268.96	24,464.96	24,464.96	
09/30/2022					28,733.92
03/01/2023		3,834.75	3,834.75	3,834.75	
09/01/2023	21,037.50	3,834.75	24,872.25	24,872.25	
09/30/2023					28,707.00
03/01/2024		3,371.93	3,371.93	3,371.93	
09/01/2024	21,879.00	3,371.93	25,250.93	25,250.93	
09/30/2024					28,622.86
03/01/2025		2,885.12	2,885.12	2,885.12	
09/01/2025	23,001.00	2,885.12	25,886.12	25,886.12	
09/30/2025					28,771.24
03/01/2026		2,367.60	2,367.60	2,367.60	
09/01/2026	23,842.50	2,367.60	26,210.10	26,210.10	
09/30/2026					28,577.70
03/01/2027		1,816.24	1,816.24	1,816.24	
09/01/2027	24,964.50	1,816.24	26,780.74	26,780.74	
09/30/2027					28,596.98
03/01/2028		1,238.93	1,238.93	1,238.93	
09/01/2028	26,086.50	1,238.93	27,325.43	27,325.43	
09/30/2028					28,564.36
03/01/2029		635.68	635.68	635.68	
09/01/2029	27,489.00	635.68	28,124.68	28,124.68	
09/30/2029					28,760.36
	277,975.50	94,955.78	372,931.28	372,931.28	372,931.28

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System Revenue Certificates of Obligation, Series 2007 (W&S-AGG)
Callable on 9/1/2017 @ par
100% WATER & SEWER

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	210,000	22,060.00	232,060.00	232,060.00
09/30/2018	215,000	15,760.00	230,760.00	230,760.00
09/30/2019	225,000	8,987.50	233,987.50	233,987.50
09/30/2020	55,000	1,787.50	56,787.50	56,787.50
	705,000	48,595.00	753,595.00	753,595.00

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System Revenue Certificates of Obligation, Series 2007 (W&S-AGG)
Callable on 9/1/2017 @ par
100% WATER & SEWER

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		11,030.00	11,030.00	11,030.00	
09/01/2017	210,000	11,030.00	221,030.00	221,030.00	
09/30/2017					232,060.00
03/01/2018		7,880.00	7,880.00	7,880.00	
09/01/2018	215,000	7,880.00	222,880.00	222,880.00	
09/30/2018					230,760.00
03/01/2019		4,493.75	4,493.75	4,493.75	
09/01/2019	225,000	4,493.75	229,493.75	229,493.75	
09/30/2019					233,987.50
03/01/2020		893.75	893.75	893.75	
09/01/2020	55,000	893.75	55,893.75	55,893.75	
09/30/2020					56,787.50
	705,000	48,595.00	753,595.00	753,595.00	753,595.00

NET DEBT SERVICE

**City of Celina, Texas
General Obligation Refunding Bonds, Series 2007 (W&S)
Callable on 9/1/2017 @ par
WATER & SEWER PORTION**

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	205,941	40,935.30	246,876.30	246,876.30
09/30/2018	216,780	32,182.80	248,962.80	248,962.80
09/30/2019	198,715	23,294.82	222,009.82	222,009.82
09/30/2020	213,167	15,048.14	228,215.14	228,215.14
09/30/2021	140,907	5,988.54	146,895.54	146,895.54
	975,510	117,449.60	1,092,959.60	1,092,959.60

NET DEBT SERVICE

**City of Celina, Texas
General Obligation Refunding Bonds, Series 2007 (W&S)
Callable on 9/1/2017 @ par
WATER & SEWER PORTION**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		20,467.65	20,467.65	20,467.65	
09/01/2017	205,941	20,467.65	226,408.65	226,408.65	
09/30/2017					246,876.30
03/01/2018		16,091.40	16,091.40	16,091.40	
09/01/2018	216,780	16,091.40	232,871.40	232,871.40	
09/30/2018					248,962.80
03/01/2019		11,647.41	11,647.41	11,647.41	
09/01/2019	198,715	11,647.41	210,362.41	210,362.41	
09/30/2019					222,009.82
03/01/2020		7,524.07	7,524.07	7,524.07	
09/01/2020	213,167	7,524.07	220,691.07	220,691.07	
09/30/2020					228,215.14
03/01/2021		2,994.27	2,994.27	2,994.27	
09/01/2021	140,907	2,994.27	143,901.27	143,901.27	
09/30/2021					146,895.54
	975,510	117,449.60	1,092,959.60	1,092,959.60	1,092,959.60

NET DEBT SERVICE

**City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Revenue Certificates of Obligation, Series 2012 (W&S)
Callable on 9/1/2017 @ par
WATER & SEWER PORTION**

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	30,000	20,200	50,200	50,200
09/30/2018	30,000	19,600	49,600	49,600
09/30/2019	30,000	19,000	49,000	49,000
09/30/2020	30,000	18,100	48,100	48,100
09/30/2021	35,000	17,200	52,200	52,200
09/30/2022	35,000	16,150	51,150	51,150
09/30/2023	35,000	15,100	50,100	50,100
09/30/2024	35,000	14,050	49,050	49,050
09/30/2025	40,000	13,000	53,000	53,000
09/30/2026	40,000	11,600	51,600	51,600
09/30/2027	40,000	10,200	50,200	50,200
09/30/2028	40,000	8,800	48,800	48,800
09/30/2029	45,000	7,400	52,400	52,400
09/30/2030	45,000	5,600	50,600	50,600
09/30/2031	45,000	3,800	48,800	48,800
09/30/2032	50,000	2,000	52,000	52,000
	605,000	201,800	806,800	806,800

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Revenue Certificates of Obligation, Series 2012 (W&S)
Callable on 9/1/2017 @ par
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		10,100	10,100	10,100	
09/01/2017	30,000	10,100	40,100	40,100	
09/30/2017					50,200
03/01/2018		9,800	9,800	9,800	
09/01/2018	30,000	9,800	39,800	39,800	
09/30/2018					49,600
03/01/2019		9,500	9,500	9,500	
09/01/2019	30,000	9,500	39,500	39,500	
09/30/2019					49,000
03/01/2020		9,050	9,050	9,050	
09/01/2020	30,000	9,050	39,050	39,050	
09/30/2020					48,100
03/01/2021		8,600	8,600	8,600	
09/01/2021	35,000	8,600	43,600	43,600	
09/30/2021					52,200
03/01/2022		8,075	8,075	8,075	
09/01/2022	35,000	8,075	43,075	43,075	
09/30/2022					51,150
03/01/2023		7,550	7,550	7,550	
09/01/2023	35,000	7,550	42,550	42,550	
09/30/2023					50,100
03/01/2024		7,025	7,025	7,025	
09/01/2024	35,000	7,025	42,025	42,025	
09/30/2024					49,050
03/01/2025		6,500	6,500	6,500	
09/01/2025	40,000	6,500	46,500	46,500	
09/30/2025					53,000
03/01/2026		5,800	5,800	5,800	
09/01/2026	40,000	5,800	45,800	45,800	
09/30/2026					51,600
03/01/2027		5,100	5,100	5,100	
09/01/2027	40,000	5,100	45,100	45,100	
09/30/2027					50,200
03/01/2028		4,400	4,400	4,400	
09/01/2028	40,000	4,400	44,400	44,400	
09/30/2028					48,800
03/01/2029		3,700	3,700	3,700	
09/01/2029	45,000	3,700	48,700	48,700	
09/30/2029					52,400
03/01/2030		2,800	2,800	2,800	
09/01/2030	45,000	2,800	47,800	47,800	
09/30/2030					50,600
03/01/2031		1,900	1,900	1,900	
09/01/2031	45,000	1,900	46,900	46,900	
09/30/2031					48,800
03/01/2032		1,000	1,000	1,000	
09/01/2032	50,000	1,000	51,000	51,000	
09/30/2032					52,000
	605,000	201,800	806,800	806,800	806,800

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NET DEBT SERVICE

**City of Celina, Texas
General Obligation Refunding Bonds, Series 2012 (W&S)
Non Callable
WATER & SEWER PORTION**

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	400,000	81,650	481,650	481,650
09/30/2018	405,000	73,650	478,650	478,650
09/30/2019	435,000	65,550	500,550	500,550
09/30/2020	445,000	52,500	497,500	497,500
09/30/2021	460,000	39,150	499,150	499,150
09/30/2022	415,000	25,350	440,350	440,350
09/30/2023	430,000	12,900	442,900	442,900
	2,990,000	350,750	3,340,750	3,340,750

NET DEBT SERVICE

**City of Celina, Texas
General Obligation Refunding Bonds, Series 2012 (W&S)
Non Callable
WATER & SEWER PORTION**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		40,825	40,825	40,825	
09/01/2017	400,000	40,825	440,825	440,825	
09/30/2017					481,650
03/01/2018		36,825	36,825	36,825	
09/01/2018	405,000	36,825	441,825	441,825	
09/30/2018					478,650
03/01/2019		32,775	32,775	32,775	
09/01/2019	435,000	32,775	467,775	467,775	
09/30/2019					500,550
03/01/2020		26,250	26,250	26,250	
09/01/2020	445,000	26,250	471,250	471,250	
09/30/2020					497,500
03/01/2021		19,575	19,575	19,575	
09/01/2021	460,000	19,575	479,575	479,575	
09/30/2021					499,150
03/01/2022		12,675	12,675	12,675	
09/01/2022	415,000	12,675	427,675	427,675	
09/30/2022					440,350
03/01/2023		6,450	6,450	6,450	
09/01/2023	430,000	6,450	436,450	436,450	
09/30/2023					442,900
	2,990,000	350,750	3,340,750	3,340,750	3,340,750

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Revenue Certificates of Obligation, Series 2014 (W&S)
Callable on 9/1/2024 @ par
WATER & SEWER PORTION

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	10,000	78,150.00	88,150.00	88,150.00
09/30/2018	15,000	77,950.00	92,950.00	92,950.00
09/30/2019	15,000	77,650.00	92,650.00	92,650.00
09/30/2020	190,000	77,350.00	267,350.00	267,350.00
09/30/2021	270,000	71,650.00	341,650.00	341,650.00
09/30/2022	275,000	63,550.00	338,550.00	338,550.00
09/30/2023	280,000	55,300.00	335,300.00	335,300.00
09/30/2024	295,000	46,900.00	341,900.00	341,900.00
09/30/2025	80,000	35,100.00	115,100.00	115,100.00
09/30/2026	85,000	32,700.00	117,700.00	117,700.00
09/30/2027	85,000	29,937.50	114,937.50	114,937.50
09/30/2028	90,000	27,175.00	117,175.00	117,175.00
09/30/2029	95,000	23,575.00	118,575.00	118,575.00
09/30/2030	95,000	20,250.00	115,250.00	115,250.00
09/30/2031	100,000	16,925.00	116,925.00	116,925.00
09/30/2032	105,000	12,925.00	117,925.00	117,925.00
09/30/2033	110,000	8,725.00	118,725.00	118,725.00
09/30/2034	115,000	4,600.00	119,600.00	119,600.00
	2,310,000	760,412.50	3,070,412.50	3,070,412.50

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Revenue Certificates of Obligation, Series 2014 (W&S)
Callable on 9/1/2024 @ par
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		39,075.00	39,075.00	39,075.00	
09/01/2017	10,000	39,075.00	49,075.00	49,075.00	
09/30/2017					88,150.00
03/01/2018		38,975.00	38,975.00	38,975.00	
09/01/2018	15,000	38,975.00	53,975.00	53,975.00	
09/30/2018					92,950.00
03/01/2019		38,825.00	38,825.00	38,825.00	
09/01/2019	15,000	38,825.00	53,825.00	53,825.00	
09/30/2019					92,650.00
03/01/2020		38,675.00	38,675.00	38,675.00	
09/01/2020	190,000	38,675.00	228,675.00	228,675.00	
09/30/2020					267,350.00
03/01/2021		35,825.00	35,825.00	35,825.00	
09/01/2021	270,000	35,825.00	305,825.00	305,825.00	
09/30/2021					341,650.00
03/01/2022		31,775.00	31,775.00	31,775.00	
09/01/2022	275,000	31,775.00	306,775.00	306,775.00	
09/30/2022					338,550.00
03/01/2023		27,650.00	27,650.00	27,650.00	
09/01/2023	280,000	27,650.00	307,650.00	307,650.00	
09/30/2023					335,300.00
03/01/2024		23,450.00	23,450.00	23,450.00	
09/01/2024	295,000	23,450.00	318,450.00	318,450.00	
09/30/2024					341,900.00
03/01/2025		17,550.00	17,550.00	17,550.00	
09/01/2025	80,000	17,550.00	97,550.00	97,550.00	
09/30/2025					115,100.00
03/01/2026		16,350.00	16,350.00	16,350.00	
09/01/2026	85,000	16,350.00	101,350.00	101,350.00	
09/30/2026					117,700.00
03/01/2027		14,968.75	14,968.75	14,968.75	
09/01/2027	85,000	14,968.75	99,968.75	99,968.75	
09/30/2027					114,937.50
03/01/2028		13,587.50	13,587.50	13,587.50	
09/01/2028	90,000	13,587.50	103,587.50	103,587.50	
09/30/2028					117,175.00
03/01/2029		11,787.50	11,787.50	11,787.50	
09/01/2029	95,000	11,787.50	106,787.50	106,787.50	
09/30/2029					118,575.00
03/01/2030		10,125.00	10,125.00	10,125.00	
09/01/2030	95,000	10,125.00	105,125.00	105,125.00	
09/30/2030					115,250.00
03/01/2031		8,462.50	8,462.50	8,462.50	
09/01/2031	100,000	8,462.50	108,462.50	108,462.50	
09/30/2031					116,925.00
03/01/2032		6,462.50	6,462.50	6,462.50	
09/01/2032	105,000	6,462.50	111,462.50	111,462.50	
09/30/2032					117,925.00
03/01/2033		4,362.50	4,362.50	4,362.50	
09/01/2033	110,000	4,362.50	114,362.50	114,362.50	
09/30/2033					118,725.00
03/01/2034		2,300.00	2,300.00	2,300.00	
09/01/2034	115,000	2,300.00	117,300.00	117,300.00	
09/30/2034					119,600.00
	2,310,000	760,412.50	3,070,412.50	3,070,412.50	3,070,412.50

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NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2014A (W&S)
Non Callable
WATER & SEWER PORTION

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	20,000	28,355.00	48,355.00	48,355.00
09/30/2018	25,000	27,825.00	52,825.00	52,825.00
09/30/2019	25,000	27,162.50	52,162.50	52,162.50
09/30/2020	25,000	26,500.00	51,500.00	51,500.00
09/30/2021	235,000	25,837.50	260,837.50	260,837.50
09/30/2022	240,000	19,610.00	259,610.00	259,610.00
09/30/2023	245,000	13,250.00	258,250.00	258,250.00
09/30/2024	255,000	6,757.50	261,757.50	261,757.50
	1,070,000	175,297.50	1,245,297.50	1,245,297.50

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2014A (W&S)
Non Callable
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		14,177.50	14,177.50	14,177.50	
09/01/2017	20,000	14,177.50	34,177.50	34,177.50	
09/30/2017					48,355.00
03/01/2018		13,912.50	13,912.50	13,912.50	
09/01/2018	25,000	13,912.50	38,912.50	38,912.50	
09/30/2018					52,825.00
03/01/2019		13,581.25	13,581.25	13,581.25	
09/01/2019	25,000	13,581.25	38,581.25	38,581.25	
09/30/2019					52,162.50
03/01/2020		13,250.00	13,250.00	13,250.00	
09/01/2020	25,000	13,250.00	38,250.00	38,250.00	
09/30/2020					51,500.00
03/01/2021		12,918.75	12,918.75	12,918.75	
09/01/2021	235,000	12,918.75	247,918.75	247,918.75	
09/30/2021					260,837.50
03/01/2022		9,805.00	9,805.00	9,805.00	
09/01/2022	240,000	9,805.00	249,805.00	249,805.00	
09/30/2022					259,610.00
03/01/2023		6,625.00	6,625.00	6,625.00	
09/01/2023	245,000	6,625.00	251,625.00	251,625.00	
09/30/2023					258,250.00
03/01/2024		3,378.75	3,378.75	3,378.75	
09/01/2024	255,000	3,378.75	258,378.75	258,378.75	
09/30/2024					261,757.50
	1,070,000	175,297.50	1,245,297.50	1,245,297.50	1,245,297.50

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2015 (W&S)
Callable on 9/1/2025 @ par
WATER & SEWER PORTION

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	140,000	394,525	534,525	534,525
09/30/2018	135,000	391,725	526,725	526,725
09/30/2019	140,000	389,025	529,025	529,025
09/30/2020	145,000	385,525	530,525	530,525
09/30/2021		381,900	381,900	381,900
09/30/2022	210,000	381,900	591,900	591,900
09/30/2023	220,000	373,500	593,500	593,500
09/30/2024	455,000	362,500	817,500	817,500
09/30/2025	480,000	339,750	819,750	819,750
09/30/2026	505,000	315,750	820,750	820,750
09/30/2027	525,000	290,500	815,500	815,500
09/30/2028	555,000	264,250	819,250	819,250
09/30/2029	580,000	236,500	816,500	816,500
09/30/2030	610,000	207,500	817,500	817,500
09/30/2031	640,000	177,000	817,000	817,000
09/30/2032	675,000	145,000	820,000	820,000
09/30/2033	705,000	111,250	816,250	816,250
09/30/2034	740,000	76,000	816,000	816,000
09/30/2035	780,000	39,000	819,000	819,000
	8,240,000	5,263,100	13,503,100	13,503,100

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2015 (W&S)
Callable on 9/1/2025 @ par
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		197,262.50	197,262.50	197,262.50	
09/01/2017	140,000	197,262.50	337,262.50	337,262.50	
09/30/2017					534,525
03/01/2018		195,862.50	195,862.50	195,862.50	
09/01/2018	135,000	195,862.50	330,862.50	330,862.50	
09/30/2018					526,725
03/01/2019		194,512.50	194,512.50	194,512.50	
09/01/2019	140,000	194,512.50	334,512.50	334,512.50	
09/30/2019					529,025
03/01/2020		192,762.50	192,762.50	192,762.50	
09/01/2020	145,000	192,762.50	337,762.50	337,762.50	
09/30/2020					530,525
03/01/2021		190,950.00	190,950.00	190,950.00	
09/01/2021		190,950.00	190,950.00	190,950.00	
09/30/2021					381,900
03/01/2022		190,950.00	190,950.00	190,950.00	
09/01/2022	210,000	190,950.00	400,950.00	400,950.00	
09/30/2022					591,900
03/01/2023		186,750.00	186,750.00	186,750.00	
09/01/2023	220,000	186,750.00	406,750.00	406,750.00	
09/30/2023					593,500
03/01/2024		181,250.00	181,250.00	181,250.00	
09/01/2024	455,000	181,250.00	636,250.00	636,250.00	
09/30/2024					817,500
03/01/2025		169,875.00	169,875.00	169,875.00	
09/01/2025	480,000	169,875.00	649,875.00	649,875.00	
09/30/2025					819,750
03/01/2026		157,875.00	157,875.00	157,875.00	
09/01/2026	505,000	157,875.00	662,875.00	662,875.00	
09/30/2026					820,750
03/01/2027		145,250.00	145,250.00	145,250.00	
09/01/2027	525,000	145,250.00	670,250.00	670,250.00	
09/30/2027					815,500
03/01/2028		132,125.00	132,125.00	132,125.00	
09/01/2028	555,000	132,125.00	687,125.00	687,125.00	
09/30/2028					819,250
03/01/2029		118,250.00	118,250.00	118,250.00	
09/01/2029	580,000	118,250.00	698,250.00	698,250.00	
09/30/2029					816,500
03/01/2030		103,750.00	103,750.00	103,750.00	
09/01/2030	610,000	103,750.00	713,750.00	713,750.00	
09/30/2030					817,500
03/01/2031		88,500.00	88,500.00	88,500.00	
09/01/2031	640,000	88,500.00	728,500.00	728,500.00	
09/30/2031					817,000
03/01/2032		72,500.00	72,500.00	72,500.00	
09/01/2032	675,000	72,500.00	747,500.00	747,500.00	
09/30/2032					820,000
03/01/2033		55,625.00	55,625.00	55,625.00	
09/01/2033	705,000	55,625.00	760,625.00	760,625.00	
09/30/2033					816,250
03/01/2034		38,000.00	38,000.00	38,000.00	
09/01/2034	740,000	38,000.00	778,000.00	778,000.00	

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NET DEBT SERVICE

City of Celina, Texas

Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2015 (W&S)

Callable on 9/1/2025 @ par

WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
09/30/2034					816,000
03/01/2035		19,500.00	19,500.00	19,500.00	
09/01/2035	780,000	19,500.00	799,500.00	799,500.00	
09/30/2035					819,000
	8,240,000	5,263,100.00	13,503,100.00	13,503,100.00	13,503,100

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2016 (W&S)
Callable on 9/1/2026 @ par
WATER & SEWER PORTION

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017		181,881.20	181,881.20	181,881.20
09/30/2018	10,000	171,856.26	181,856.26	181,856.26
09/30/2019	15,000	171,556.26	186,556.26	186,556.26
09/30/2020	15,000	171,106.26	186,106.26	186,106.26
09/30/2021	10,000	170,656.26	180,656.26	180,656.26
09/30/2022	15,000	170,256.26	185,256.26	185,256.26
09/30/2023	15,000	169,656.26	184,656.26	184,656.26
09/30/2024	230,000	169,056.26	399,056.26	399,056.26
09/30/2025	405,000	159,856.26	564,856.26	564,856.26
09/30/2026	420,000	143,656.26	563,656.26	563,656.26
09/30/2027	440,000	126,856.26	566,856.26	566,856.26
09/30/2028	450,000	118,056.26	568,056.26	568,056.26
09/30/2029	460,000	108,493.76	568,493.76	568,493.76
09/30/2030	465,000	98,143.76	563,143.76	563,143.76
09/30/2031	480,000	87,100.00	567,100.00	567,100.00
09/30/2032	490,000	75,100.00	565,100.00	565,100.00
09/30/2033	500,000	62,850.00	562,850.00	562,850.00
09/30/2034	515,000	47,850.00	562,850.00	562,850.00
09/30/2035	535,000	32,400.00	567,400.00	567,400.00
09/30/2036	545,000	16,350.00	561,350.00	561,350.00
	6,015,000	2,452,737.58	8,467,737.58	8,467,737.58

NET DEBT SERVICE

City of Celina, Texas

Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2016 (W&S)

Callable on 9/1/2026 @ par

WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		95,953.07	95,953.07	95,953.07	
09/01/2017		85,928.13	85,928.13	85,928.13	
09/30/2017					181,881.20
03/01/2018		85,928.13	85,928.13	85,928.13	
09/01/2018	10,000	85,928.13	95,928.13	95,928.13	
09/30/2018					181,856.26
03/01/2019		85,778.13	85,778.13	85,778.13	
09/01/2019	15,000	85,778.13	100,778.13	100,778.13	
09/30/2019					186,556.26
03/01/2020		85,553.13	85,553.13	85,553.13	
09/01/2020	15,000	85,553.13	100,553.13	100,553.13	
09/30/2020					186,106.26
03/01/2021		85,328.13	85,328.13	85,328.13	
09/01/2021	10,000	85,328.13	95,328.13	95,328.13	
09/30/2021					180,656.26
03/01/2022		85,128.13	85,128.13	85,128.13	
09/01/2022	15,000	85,128.13	100,128.13	100,128.13	
09/30/2022					185,256.26
03/01/2023		84,828.13	84,828.13	84,828.13	
09/01/2023	15,000	84,828.13	99,828.13	99,828.13	
09/30/2023					184,656.26
03/01/2024		84,528.13	84,528.13	84,528.13	
09/01/2024	230,000	84,528.13	314,528.13	314,528.13	
09/30/2024					399,056.26
03/01/2025		79,928.13	79,928.13	79,928.13	
09/01/2025	405,000	79,928.13	484,928.13	484,928.13	
09/30/2025					564,856.26
03/01/2026		71,828.13	71,828.13	71,828.13	
09/01/2026	420,000	71,828.13	491,828.13	491,828.13	
09/30/2026					563,656.26
03/01/2027		63,428.13	63,428.13	63,428.13	
09/01/2027	440,000	63,428.13	503,428.13	503,428.13	
09/30/2027					566,856.26
03/01/2028		59,028.13	59,028.13	59,028.13	
09/01/2028	450,000	59,028.13	509,028.13	509,028.13	
09/30/2028					568,056.26
03/01/2029		54,246.88	54,246.88	54,246.88	
09/01/2029	460,000	54,246.88	514,246.88	514,246.88	
09/30/2029					568,493.76
03/01/2030		49,071.88	49,071.88	49,071.88	
09/01/2030	465,000	49,071.88	514,071.88	514,071.88	
09/30/2030					563,143.76
03/01/2031		43,550.00	43,550.00	43,550.00	
09/01/2031	480,000	43,550.00	523,550.00	523,550.00	
09/30/2031					567,100.00
03/01/2032		37,550.00	37,550.00	37,550.00	
09/01/2032	490,000	37,550.00	527,550.00	527,550.00	
09/30/2032					565,100.00
03/01/2033		31,425.00	31,425.00	31,425.00	
09/01/2033	500,000	31,425.00	531,425.00	531,425.00	
09/30/2033					562,850.00
03/01/2034		23,925.00	23,925.00	23,925.00	
09/01/2034	515,000	23,925.00	538,925.00	538,925.00	
09/30/2034					562,850.00
03/01/2035		16,200.00	16,200.00	16,200.00	
09/01/2035	535,000	16,200.00	551,200.00	551,200.00	

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NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2016 (W&S)
Callable on 9/1/2026 @ par
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
09/30/2035					567,400.00
03/01/2036		8,175.00	8,175.00	8,175.00	
09/01/2036	545,000	8,175.00	553,175.00	553,175.00	
09/30/2036					561,350.00
	6,015,000	2,452,737.58	8,467,737.58	8,467,737.58	8,467,737.58

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2017 (W&S)
Callable on 9/1/2027 @ par
WATER & SEWER PORTION

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2018	180,000	150,013.65	330,013.65	330,013.65
09/30/2019	190,000	146,706.26	336,706.26	336,706.26
09/30/2020	200,000	140,531.26	340,531.26	340,531.26
09/30/2021	205,000	134,031.26	339,031.26	339,031.26
09/30/2022	210,000	127,368.76	337,368.76	337,368.76
09/30/2023	215,000	121,068.76	336,068.76	336,068.76
09/30/2024	225,000	114,618.76	339,618.76	339,618.76
09/30/2025	230,000	107,868.76	337,868.76	337,868.76
09/30/2026	240,000	100,968.76	340,968.76	340,968.76
09/30/2027	245,000	93,768.76	338,768.76	338,768.76
09/30/2028	255,000	88,256.26	343,256.26	343,256.26
09/30/2029	265,000	81,881.26	346,881.26	346,881.26
09/30/2030	270,000	73,931.26	343,931.26	343,931.26
09/30/2031	280,000	65,831.26	345,831.26	345,831.26
09/30/2032	290,000	57,431.26	347,431.26	347,431.26
09/30/2033	300,000	48,731.26	348,731.26	348,731.26
09/30/2034	310,000	39,731.26	349,731.26	349,731.26
09/30/2035	320,000	30,431.26	350,431.26	350,431.26
09/30/2036	335,000	20,831.26	355,831.26	355,831.26
09/30/2037	345,000	10,781.26	355,781.26	355,781.26
	5,110,000	1,754,782.59	6,864,782.59	6,864,782.59

NET DEBT SERVICE

**City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2017 (W&S)
Callable on 9/1/2027 @ par
WATER & SEWER PORTION**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2018		73,735.52	73,735.52	73,735.52	
09/01/2018	180,000	76,278.13	256,278.13	256,278.13	
09/30/2018					330,013.65
03/01/2019		73,353.13	73,353.13	73,353.13	
09/01/2019	190,000	73,353.13	263,353.13	263,353.13	
09/30/2019					336,706.26
03/01/2020		70,265.63	70,265.63	70,265.63	
09/01/2020	200,000	70,265.63	270,265.63	270,265.63	
09/30/2020					340,531.26
03/01/2021		67,015.63	67,015.63	67,015.63	
09/01/2021	205,000	67,015.63	272,015.63	272,015.63	
09/30/2021					339,031.26
03/01/2022		63,684.38	63,684.38	63,684.38	
09/01/2022	210,000	63,684.38	273,684.38	273,684.38	
09/30/2022					337,368.76
03/01/2023		60,534.38	60,534.38	60,534.38	
09/01/2023	215,000	60,534.38	275,534.38	275,534.38	
09/30/2023					336,068.76
03/01/2024		57,309.38	57,309.38	57,309.38	
09/01/2024	225,000	57,309.38	282,309.38	282,309.38	
09/30/2024					339,618.76
03/01/2025		53,934.38	53,934.38	53,934.38	
09/01/2025	230,000	53,934.38	283,934.38	283,934.38	
09/30/2025					337,868.76
03/01/2026		50,484.38	50,484.38	50,484.38	
09/01/2026	240,000	50,484.38	290,484.38	290,484.38	
09/30/2026					340,968.76
03/01/2027		46,884.38	46,884.38	46,884.38	
09/01/2027	245,000	46,884.38	291,884.38	291,884.38	
09/30/2027					338,768.76
03/01/2028		44,128.13	44,128.13	44,128.13	
09/01/2028	255,000	44,128.13	299,128.13	299,128.13	
09/30/2028					343,256.26
03/01/2029		40,940.63	40,940.63	40,940.63	
09/01/2029	265,000	40,940.63	305,940.63	305,940.63	
09/30/2029					346,881.26
03/01/2030		36,965.63	36,965.63	36,965.63	
09/01/2030	270,000	36,965.63	306,965.63	306,965.63	
09/30/2030					343,931.26
03/01/2031		32,915.63	32,915.63	32,915.63	
09/01/2031	280,000	32,915.63	312,915.63	312,915.63	
09/30/2031					345,831.26
03/01/2032		28,715.63	28,715.63	28,715.63	
09/01/2032	290,000	28,715.63	318,715.63	318,715.63	
09/30/2032					347,431.26
03/01/2033		24,365.63	24,365.63	24,365.63	
09/01/2033	300,000	24,365.63	324,365.63	324,365.63	
09/30/2033					348,731.26
03/01/2034		19,865.63	19,865.63	19,865.63	
09/01/2034	310,000	19,865.63	329,865.63	329,865.63	
09/30/2034					349,731.26
03/01/2035		15,215.63	15,215.63	15,215.63	
09/01/2035	320,000	15,215.63	335,215.63	335,215.63	
09/30/2035					350,431.26
03/01/2036		10,415.63	10,415.63	10,415.63	
09/01/2036	335,000	10,415.63	345,415.63	345,415.63	

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NET DEBT SERVICE

City of Celina, Texas

Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2017 (W&S)

Callable on 9/1/2027 @ par

WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
09/30/2036					355,831.26
03/01/2037		5,390.63	5,390.63	5,390.63	
09/01/2037	345,000	5,390.63	350,390.63	350,390.63	
09/30/2037					355,781.26
	5,110,000	1,754,782.59	6,864,782.59	6,864,782.59	6,864,782.59

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As of Fiscal Year 2017
(after issuance of Series 2017 C/O)

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NET DEBT SERVICE

City of Celina, Texas
All Outstanding WATER & SEWER Supported Debt
As of Fiscal Year 2017
(after issuance of Series 2017 C/O)

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	1,032,490.50	859,959.86	1,892,450.36	1,892,450.36
09/30/2018	1,248,890.50	972,104.09	2,220,994.59	2,220,994.59
09/30/2019	1,291,667.00	939,806.42	2,231,473.42	2,231,473.42
09/30/2020	1,336,680.00	898,586.20	2,235,266.20	2,235,266.20
09/30/2021	1,375,261.50	855,774.06	2,231,035.56	2,231,035.56
09/30/2022	1,420,196.00	812,722.94	2,232,918.94	2,232,918.94
09/30/2023	1,461,037.50	768,444.52	2,229,482.02	2,229,482.02
09/30/2024	1,516,879.00	720,626.38	2,237,505.38	2,237,505.38
09/30/2025	1,258,001.00	661,345.26	1,919,346.26	1,919,346.26
09/30/2026	1,313,842.50	609,410.22	1,923,252.72	1,923,252.72
09/30/2027	1,359,964.50	554,895.00	1,914,859.50	1,914,859.50
09/30/2028	1,416,086.50	509,015.38	1,925,101.88	1,925,101.88
09/30/2029	1,472,489.00	459,121.38	1,931,610.38	1,931,610.38
09/30/2030	1,485,000.00	405,425.02	1,890,425.02	1,890,425.02
09/30/2031	1,545,000.00	350,656.26	1,895,656.26	1,895,656.26
09/30/2032	1,610,000.00	292,456.26	1,902,456.26	1,902,456.26
09/30/2033	1,615,000.00	231,556.26	1,846,556.26	1,846,556.26
09/30/2034	1,680,000.00	168,181.26	1,848,181.26	1,848,181.26
09/30/2035	1,635,000.00	101,831.26	1,736,831.26	1,736,831.26
09/30/2036	880,000.00	37,181.26	917,181.26	917,181.26
09/30/2037	345,000.00	10,781.26	355,781.26	355,781.26
	28,298,485.50	11,219,880.55	39,518,366.05	39,518,366.05

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System Surplus Revenue Certificates of Obligation, Series 2004 (W&S)
Currently Callable @ par
WATER & SEWER PORTION

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	16,549.50	12,203.36	28,752.86	28,752.86
09/30/2018	17,110.50	11,541.38	28,651.88	28,651.88
09/30/2019	17,952.00	10,874.08	28,826.08	28,826.08
09/30/2020	18,513.00	10,138.04	28,651.04	28,651.04
09/30/2021	19,354.50	9,360.50	28,715.00	28,715.00
09/30/2022	20,196.00	8,537.92	28,733.92	28,733.92
09/30/2023	21,037.50	7,669.50	28,707.00	28,707.00
09/30/2024	21,879.00	6,743.86	28,622.86	28,622.86
09/30/2025	23,001.00	5,770.24	28,771.24	28,771.24
09/30/2026	23,842.50	4,735.20	28,577.70	28,577.70
09/30/2027	24,964.50	3,632.48	28,596.98	28,596.98
09/30/2028	26,086.50	2,477.86	28,564.36	28,564.36
09/30/2029	27,489.00	1,271.36	28,760.36	28,760.36
	277,975.50	94,955.78	372,931.28	372,931.28

NET DEBT SERVICE

**City of Celina, Texas
Tax & Waterworks & Sewer System Surplus Revenue Certificates of Obligation, Series 2004 (W&S)
Currently Callable @ par
WATER & SEWER PORTION**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		6,101.68	6,101.68	6,101.68	
09/01/2017	16,549.50	6,101.68	22,651.18	22,651.18	
09/30/2017					28,752.86
03/01/2018		5,770.69	5,770.69	5,770.69	
09/01/2018	17,110.50	5,770.69	22,881.19	22,881.19	
09/30/2018					28,651.88
03/01/2019		5,437.04	5,437.04	5,437.04	
09/01/2019	17,952.00	5,437.04	23,389.04	23,389.04	
09/30/2019					28,826.08
03/01/2020		5,069.02	5,069.02	5,069.02	
09/01/2020	18,513.00	5,069.02	23,582.02	23,582.02	
09/30/2020					28,651.04
03/01/2021		4,680.25	4,680.25	4,680.25	
09/01/2021	19,354.50	4,680.25	24,034.75	24,034.75	
09/30/2021					28,715.00
03/01/2022		4,268.96	4,268.96	4,268.96	
09/01/2022	20,196.00	4,268.96	24,464.96	24,464.96	
09/30/2022					28,733.92
03/01/2023		3,834.75	3,834.75	3,834.75	
09/01/2023	21,037.50	3,834.75	24,872.25	24,872.25	
09/30/2023					28,707.00
03/01/2024		3,371.93	3,371.93	3,371.93	
09/01/2024	21,879.00	3,371.93	25,250.93	25,250.93	
09/30/2024					28,622.86
03/01/2025		2,885.12	2,885.12	2,885.12	
09/01/2025	23,001.00	2,885.12	25,886.12	25,886.12	
09/30/2025					28,771.24
03/01/2026		2,367.60	2,367.60	2,367.60	
09/01/2026	23,842.50	2,367.60	26,210.10	26,210.10	
09/30/2026					28,577.70
03/01/2027		1,816.24	1,816.24	1,816.24	
09/01/2027	24,964.50	1,816.24	26,780.74	26,780.74	
09/30/2027					28,596.98
03/01/2028		1,238.93	1,238.93	1,238.93	
09/01/2028	26,086.50	1,238.93	27,325.43	27,325.43	
09/30/2028					28,564.36
03/01/2029		635.68	635.68	635.68	
09/01/2029	27,489.00	635.68	28,124.68	28,124.68	
09/30/2029					28,760.36
	277,975.50	94,955.78	372,931.28	372,931.28	372,931.28

NET DEBT SERVICE

City of Celina, Texas

Tax & Waterworks & Sewer System Revenue Certificates of Obligation, Series 2007 (W&S-AGG)

Callable on 9/1/2017 @ par

100% WATER & SEWER

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	210,000	22,060.00	232,060.00	232,060.00
09/30/2018	215,000	15,760.00	230,760.00	230,760.00
09/30/2019	225,000	8,987.50	233,987.50	233,987.50
09/30/2020	55,000	1,787.50	56,787.50	56,787.50
	705,000	48,595.00	753,595.00	753,595.00

NET DEBT SERVICE

**City of Celina, Texas
Tax & Waterworks & Sewer System Revenue Certificates of Obligation, Series 2007 (W&S-AGG)
Callable on 9/1/2017 @ par
100% WATER & SEWER**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		11,030.00	11,030.00	11,030.00	
09/01/2017	210,000	11,030.00	221,030.00	221,030.00	
09/30/2017					232,060.00
03/01/2018		7,880.00	7,880.00	7,880.00	
09/01/2018	215,000	7,880.00	222,880.00	222,880.00	
09/30/2018					230,760.00
03/01/2019		4,493.75	4,493.75	4,493.75	
09/01/2019	225,000	4,493.75	229,493.75	229,493.75	
09/30/2019					233,987.50
03/01/2020		893.75	893.75	893.75	
09/01/2020	55,000	893.75	55,893.75	55,893.75	
09/30/2020					56,787.50
	705,000	48,595.00	753,595.00	753,595.00	753,595.00

NET DEBT SERVICE

**City of Celina, Texas
 General Obligation Refunding Bonds, Series 2007 (W&S)
 Callable on 9/1/2017 @ par
 WATER & SEWER PORTION**

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	205,941	40,935.30	246,876.30	246,876.30
09/30/2018	216,780	32,182.80	248,962.80	248,962.80
09/30/2019	198,715	23,294.82	222,009.82	222,009.82
09/30/2020	213,167	15,048.14	228,215.14	228,215.14
09/30/2021	140,907	5,988.54	146,895.54	146,895.54
	975,510	117,449.60	1,092,959.60	1,092,959.60



NET DEBT SERVICE

**City of Celina, Texas
General Obligation Refunding Bonds, Series 2007 (W&S)
Callable on 9/1/2017 @ par
WATER & SEWER PORTION**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		20,467.65	20,467.65	20,467.65	
09/01/2017	205,941	20,467.65	226,408.65	226,408.65	
09/30/2017					246,876.30
03/01/2018		16,091.40	16,091.40	16,091.40	
09/01/2018	216,780	16,091.40	232,871.40	232,871.40	
09/30/2018					248,962.80
03/01/2019		11,647.41	11,647.41	11,647.41	
09/01/2019	198,715	11,647.41	210,362.41	210,362.41	
09/30/2019					222,009.82
03/01/2020		7,524.07	7,524.07	7,524.07	
09/01/2020	213,167	7,524.07	220,691.07	220,691.07	
09/30/2020					228,215.14
03/01/2021		2,994.27	2,994.27	2,994.27	
09/01/2021	140,907	2,994.27	143,901.27	143,901.27	
09/30/2021					146,895.54
	975,510	117,449.60	1,092,959.60	1,092,959.60	1,092,959.60

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Revenue Certificates of Obligation, Series 2012 (W&S)
Callable on 9/1/2017 @ par
WATER & SEWER PORTION

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	30,000	20,200	50,200	50,200
09/30/2018	30,000	19,600	49,600	49,600
09/30/2019	30,000	19,000	49,000	49,000
09/30/2020	30,000	18,100	48,100	48,100
09/30/2021	35,000	17,200	52,200	52,200
09/30/2022	35,000	16,150	51,150	51,150
09/30/2023	35,000	15,100	50,100	50,100
09/30/2024	35,000	14,050	49,050	49,050
09/30/2025	40,000	13,000	53,000	53,000
09/30/2026	40,000	11,600	51,600	51,600
09/30/2027	40,000	10,200	50,200	50,200
09/30/2028	40,000	8,800	48,800	48,800
09/30/2029	45,000	7,400	52,400	52,400
09/30/2030	45,000	5,600	50,600	50,600
09/30/2031	45,000	3,800	48,800	48,800
09/30/2032	50,000	2,000	52,000	52,000
	605,000	201,800	806,800	806,800

NET DEBT SERVICE

**City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Revenue Certificates of Obligation, Series 2012 (W&S)
Callable on 9/1/2017 @ par
WATER & SEWER PORTION**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		10,100	10,100	10,100	
09/01/2017	30,000	10,100	40,100	40,100	
09/30/2017					50,200
03/01/2018		9,800	9,800	9,800	
09/01/2018	30,000	9,800	39,800	39,800	
09/30/2018					49,600
03/01/2019		9,500	9,500	9,500	
09/01/2019	30,000	9,500	39,500	39,500	
09/30/2019					49,000
03/01/2020		9,050	9,050	9,050	
09/01/2020	30,000	9,050	39,050	39,050	
09/30/2020					48,100
03/01/2021		8,600	8,600	8,600	
09/01/2021	35,000	8,600	43,600	43,600	
09/30/2021					52,200
03/01/2022		8,075	8,075	8,075	
09/01/2022	35,000	8,075	43,075	43,075	
09/30/2022					51,150
03/01/2023		7,550	7,550	7,550	
09/01/2023	35,000	7,550	42,550	42,550	
09/30/2023					50,100
03/01/2024		7,025	7,025	7,025	
09/01/2024	35,000	7,025	42,025	42,025	
09/30/2024					49,050
03/01/2025		6,500	6,500	6,500	
09/01/2025	40,000	6,500	46,500	46,500	
09/30/2025					53,000
03/01/2026		5,800	5,800	5,800	
09/01/2026	40,000	5,800	45,800	45,800	
09/30/2026					51,600
03/01/2027		5,100	5,100	5,100	
09/01/2027	40,000	5,100	45,100	45,100	
09/30/2027					50,200
03/01/2028		4,400	4,400	4,400	
09/01/2028	40,000	4,400	44,400	44,400	
09/30/2028					48,800
03/01/2029		3,700	3,700	3,700	
09/01/2029	45,000	3,700	48,700	48,700	
09/30/2029					52,400
03/01/2030		2,800	2,800	2,800	
09/01/2030	45,000	2,800	47,800	47,800	
09/30/2030					50,600
03/01/2031		1,900	1,900	1,900	
09/01/2031	45,000	1,900	46,900	46,900	
09/30/2031					48,800
03/01/2032		1,000	1,000	1,000	
09/01/2032	50,000	1,000	51,000	51,000	
09/30/2032					52,000
	605,000	201,800	806,800	806,800	806,800

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NET DEBT SERVICE

**City of Celina, Texas
General Obligation Refunding Bonds, Series 2012 (W&S)
Non Callable
WATER & SEWER PORTION**

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	400,000	81,650	481,650	481,650
09/30/2018	405,000	73,650	478,650	478,650
09/30/2019	435,000	65,550	500,550	500,550
09/30/2020	445,000	52,500	497,500	497,500
09/30/2021	460,000	39,150	499,150	499,150
09/30/2022	415,000	25,350	440,350	440,350
09/30/2023	430,000	12,900	442,900	442,900
	2,990,000	350,750	3,340,750	3,340,750

NET DEBT SERVICE
City of Celina, Texas
General Obligation Refunding Bonds, Series 2012 (W&S)
Non Callable
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		40,825	40,825	40,825	
09/01/2017	400,000	40,825	440,825	440,825	
09/30/2017					481,650
03/01/2018		36,825	36,825	36,825	
09/01/2018	405,000	36,825	441,825	441,825	
09/30/2018					478,650
03/01/2019		32,775	32,775	32,775	
09/01/2019	435,000	32,775	467,775	467,775	
09/30/2019					500,550
03/01/2020		26,250	26,250	26,250	
09/01/2020	445,000	26,250	471,250	471,250	
09/30/2020					497,500
03/01/2021		19,575	19,575	19,575	
09/01/2021	460,000	19,575	479,575	479,575	
09/30/2021					499,150
03/01/2022		12,675	12,675	12,675	
09/01/2022	415,000	12,675	427,675	427,675	
09/30/2022					440,350
03/01/2023		6,450	6,450	6,450	
09/01/2023	430,000	6,450	436,450	436,450	
09/30/2023					442,900
	2,990,000	350,750	3,340,750	3,340,750	3,340,750

NET DEBT SERVICE

**City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Revenue Certificates of Obligation, Series 2014 (W&S)
Callable on 9/1/2024 @ par
WATER & SEWER PORTION**

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	10,000	78,150.00	88,150.00	88,150.00
09/30/2018	15,000	77,950.00	92,950.00	92,950.00
09/30/2019	15,000	77,650.00	92,650.00	92,650.00
09/30/2020	190,000	77,350.00	267,350.00	267,350.00
09/30/2021	270,000	71,650.00	341,650.00	341,650.00
09/30/2022	275,000	63,550.00	338,550.00	338,550.00
09/30/2023	280,000	55,300.00	335,300.00	335,300.00
09/30/2024	295,000	46,900.00	341,900.00	341,900.00
09/30/2025	80,000	35,100.00	115,100.00	115,100.00
09/30/2026	85,000	32,700.00	117,700.00	117,700.00
09/30/2027	85,000	29,937.50	114,937.50	114,937.50
09/30/2028	90,000	27,175.00	117,175.00	117,175.00
09/30/2029	95,000	23,575.00	118,575.00	118,575.00
09/30/2030	95,000	20,250.00	115,250.00	115,250.00
09/30/2031	100,000	16,925.00	116,925.00	116,925.00
09/30/2032	105,000	12,925.00	117,925.00	117,925.00
09/30/2033	110,000	8,725.00	118,725.00	118,725.00
09/30/2034	115,000	4,600.00	119,600.00	119,600.00
	2,310,000	760,412.50	3,070,412.50	3,070,412.50

NET DEBT SERVICE
City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Revenue Certificates of Obligation, Series 2014 (W&S)
Callable on 9/1/2024 @ par
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		39,075.00	39,075.00	39,075.00	
09/01/2017	10,000	39,075.00	49,075.00	49,075.00	
09/30/2017					88,150.00
03/01/2018		38,975.00	38,975.00	38,975.00	
09/01/2018	15,000	38,975.00	53,975.00	53,975.00	
09/30/2018					92,950.00
03/01/2019		38,825.00	38,825.00	38,825.00	
09/01/2019	15,000	38,825.00	53,825.00	53,825.00	
09/30/2019					92,650.00
03/01/2020		38,675.00	38,675.00	38,675.00	
09/01/2020	190,000	38,675.00	228,675.00	228,675.00	
09/30/2020					267,350.00
03/01/2021		35,825.00	35,825.00	35,825.00	
09/01/2021	270,000	35,825.00	305,825.00	305,825.00	
09/30/2021					341,650.00
03/01/2022		31,775.00	31,775.00	31,775.00	
09/01/2022	275,000	31,775.00	306,775.00	306,775.00	
09/30/2022					338,550.00
03/01/2023		27,650.00	27,650.00	27,650.00	
09/01/2023	280,000	27,650.00	307,650.00	307,650.00	
09/30/2023					335,300.00
03/01/2024		23,450.00	23,450.00	23,450.00	
09/01/2024	295,000	23,450.00	318,450.00	318,450.00	
09/30/2024					341,900.00
03/01/2025		17,550.00	17,550.00	17,550.00	
09/01/2025	80,000	17,550.00	97,550.00	97,550.00	
09/30/2025					115,100.00
03/01/2026		16,350.00	16,350.00	16,350.00	
09/01/2026	85,000	16,350.00	101,350.00	101,350.00	
09/30/2026					117,700.00
03/01/2027		14,968.75	14,968.75	14,968.75	
09/01/2027	85,000	14,968.75	99,968.75	99,968.75	
09/30/2027					114,937.50
03/01/2028		13,587.50	13,587.50	13,587.50	
09/01/2028	90,000	13,587.50	103,587.50	103,587.50	
09/30/2028					117,175.00
03/01/2029		11,787.50	11,787.50	11,787.50	
09/01/2029	95,000	11,787.50	106,787.50	106,787.50	
09/30/2029					118,575.00
03/01/2030		10,125.00	10,125.00	10,125.00	
09/01/2030	95,000	10,125.00	105,125.00	105,125.00	
09/30/2030					115,250.00
03/01/2031		8,462.50	8,462.50	8,462.50	
09/01/2031	100,000	8,462.50	108,462.50	108,462.50	
09/30/2031					116,925.00
03/01/2032		6,462.50	6,462.50	6,462.50	
09/01/2032	105,000	6,462.50	111,462.50	111,462.50	
09/30/2032					117,925.00
03/01/2033		4,362.50	4,362.50	4,362.50	
09/01/2033	110,000	4,362.50	114,362.50	114,362.50	
09/30/2033					118,725.00
03/01/2034		2,300.00	2,300.00	2,300.00	
09/01/2034	115,000	2,300.00	117,300.00	117,300.00	
09/30/2034					119,600.00
	2,310,000	760,412.50	3,070,412.50	3,070,412.50	3,070,412.50

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NET DEBT SERVICE
City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2014A (W&S)
Non Callable
WATER & SEWER PORTION

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	20,000	28,355.00	48,355.00	48,355.00
09/30/2018	25,000	27,825.00	52,825.00	52,825.00
09/30/2019	25,000	27,162.50	52,162.50	52,162.50
09/30/2020	25,000	26,500.00	51,500.00	51,500.00
09/30/2021	235,000	25,837.50	260,837.50	260,837.50
09/30/2022	240,000	19,610.00	259,610.00	259,610.00
09/30/2023	245,000	13,250.00	258,250.00	258,250.00
09/30/2024	255,000	6,757.50	261,757.50	261,757.50
	1,070,000	175,297.50	1,245,297.50	1,245,297.50

NET DEBT SERVICE
City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2014A (W&S)
Non Callable
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		14,177.50	14,177.50	14,177.50	
09/01/2017	20,000	14,177.50	34,177.50	34,177.50	
09/30/2017					48,355.00
03/01/2018		13,912.50	13,912.50	13,912.50	
09/01/2018	25,000	13,912.50	38,912.50	38,912.50	
09/30/2018					52,825.00
03/01/2019		13,581.25	13,581.25	13,581.25	
09/01/2019	25,000	13,581.25	38,581.25	38,581.25	
09/30/2019					52,162.50
03/01/2020		13,250.00	13,250.00	13,250.00	
09/01/2020	25,000	13,250.00	38,250.00	38,250.00	
09/30/2020					51,500.00
03/01/2021		12,918.75	12,918.75	12,918.75	
09/01/2021	235,000	12,918.75	247,918.75	247,918.75	
09/30/2021					260,837.50
03/01/2022		9,805.00	9,805.00	9,805.00	
09/01/2022	240,000	9,805.00	249,805.00	249,805.00	
09/30/2022					259,610.00
03/01/2023		6,625.00	6,625.00	6,625.00	
09/01/2023	245,000	6,625.00	251,625.00	251,625.00	
09/30/2023					258,250.00
03/01/2024		3,378.75	3,378.75	3,378.75	
09/01/2024	255,000	3,378.75	258,378.75	258,378.75	
09/30/2024					261,757.50
	1,070,000	175,297.50	1,245,297.50	1,245,297.50	1,245,297.50

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2015 (W&S)
Callable on 9/1/2025 @ par
WATER & SEWER PORTION

Period Ending	Principal	Interest	Total Debt Service	Net Debt Service
09/30/2017	140,000	394,525	534,525	534,525
09/30/2018	135,000	391,725	526,725	526,725
09/30/2019	140,000	389,025	529,025	529,025
09/30/2020	145,000	385,525	530,525	530,525
09/30/2021		381,900	381,900	381,900
09/30/2022	210,000	381,900	591,900	591,900
09/30/2023	220,000	373,500	593,500	593,500
09/30/2024	455,000	362,500	817,500	817,500
09/30/2025	480,000	339,750	819,750	819,750
09/30/2026	505,000	315,750	820,750	820,750
09/30/2027	525,000	290,500	815,500	815,500
09/30/2028	555,000	264,250	819,250	819,250
09/30/2029	580,000	236,500	816,500	816,500
09/30/2030	610,000	207,500	817,500	817,500
09/30/2031	640,000	177,000	817,000	817,000
09/30/2032	675,000	145,000	820,000	820,000
09/30/2033	705,000	111,250	816,250	816,250
09/30/2034	740,000	76,000	816,000	816,000
09/30/2035	780,000	39,000	819,000	819,000
	8,240,000	5,263,100	13,503,100	13,503,100

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2015 (W&S)
Callable on 9/1/2025 @ par
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/01/2017		197,262.50	197,262.50	197,262.50	
09/01/2017	140,000	197,262.50	337,262.50	337,262.50	
09/30/2017					534,525
03/01/2018		195,862.50	195,862.50	195,862.50	
09/01/2018	135,000	195,862.50	330,862.50	330,862.50	
09/30/2018					526,725
03/01/2019		194,512.50	194,512.50	194,512.50	
09/01/2019	140,000	194,512.50	334,512.50	334,512.50	
09/30/2019					529,025
03/01/2020		192,762.50	192,762.50	192,762.50	
09/01/2020	145,000	192,762.50	337,762.50	337,762.50	
09/30/2020					530,525
03/01/2021		190,950.00	190,950.00	190,950.00	
09/01/2021		190,950.00	190,950.00	190,950.00	
09/30/2021					381,900
03/01/2022		190,950.00	190,950.00	190,950.00	
09/01/2022	210,000	190,950.00	400,950.00	400,950.00	
09/30/2022					591,900
03/01/2023		186,750.00	186,750.00	186,750.00	
09/01/2023	220,000	186,750.00	406,750.00	406,750.00	
09/30/2023					593,500
03/01/2024		181,250.00	181,250.00	181,250.00	
09/01/2024	455,000	181,250.00	636,250.00	636,250.00	
09/30/2024					817,500
03/01/2025		169,875.00	169,875.00	169,875.00	
09/01/2025	480,000	169,875.00	649,875.00	649,875.00	
09/30/2025					819,750
03/01/2026		157,875.00	157,875.00	157,875.00	
09/01/2026	505,000	157,875.00	662,875.00	662,875.00	
09/30/2026					820,750
03/01/2027		145,250.00	145,250.00	145,250.00	
09/01/2027	525,000	145,250.00	670,250.00	670,250.00	
09/30/2027					815,500
03/01/2028		132,125.00	132,125.00	132,125.00	
09/01/2028	555,000	132,125.00	687,125.00	687,125.00	
09/30/2028					819,250
03/01/2029		118,250.00	118,250.00	118,250.00	
09/01/2029	580,000	118,250.00	698,250.00	698,250.00	
09/30/2029					816,500
03/01/2030		103,750.00	103,750.00	103,750.00	
09/01/2030	610,000	103,750.00	713,750.00	713,750.00	
09/30/2030					817,500
03/01/2031		88,500.00	88,500.00	88,500.00	
09/01/2031	640,000	88,500.00	728,500.00	728,500.00	
09/30/2031					817,000
03/01/2032		72,500.00	72,500.00	72,500.00	
09/01/2032	675,000	72,500.00	747,500.00	747,500.00	
09/30/2032					820,000
03/01/2033		55,625.00	55,625.00	55,625.00	
09/01/2033	705,000	55,625.00	760,625.00	760,625.00	
09/30/2033					816,250
03/01/2034		38,000.00	38,000.00	38,000.00	
09/01/2034	740,000	38,000.00	778,000.00	778,000.00	

NET DEBT SERVICE

City of Celina, Texas
Tax & Waterworks & Sewer System (Ltd Pledge) Rev Certificates of Obligation, Series 2015 (W&S)
Callable on 9/1/2025 @ par
WATER & SEWER PORTION

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
09/30/2034					816,000
03/01/2035		19,500.00	19,500.00	19,500.00	
09/01/2035	780,000	19,500.00	799,500.00	799,500.00	
09/30/2035					819,000
	8,240,000	5,263,100.00	13,503,100.00	13,503,100.00	13,503,100