



Control Number: 49225



Item Number: 91

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PUBLIC UTILITY COMMISSION
OF TEXAS

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing document has been served on all parties of record on this 29th day of April, 2020, in accordance with 16 Tex. Admin. Code § 22.74.

Randall B. Wilburn
Helen S. Gilbert
Gilbert Wilburn, PLLC
7000 N. MoPac Expressway, Suite 200
Austin, TX 78731
rbw@gwtxlaw.com
hgilbert@gwtxlaw.com

John J. Carlton
Kelli A. N. Carlton
The Carlton Law Firm, P.L.L.C.
4301 Westbank Drive, Suite B-130
Austin, Texas 78746
john@carltonlawaustin.com
kelli@carltonlawaustin.com

Rashmin J. Asher
Staff Attorney
Public Utility Commission of Texas
1701 N. Congress Ave.
Austin, TX 78711
Rashmin.asher@puc.texas.gov

/s/ Scott Smyth
Scott Smyth

**SOAH DOCKET NO. 473-20-1554.WS
DOCKET NO. 49225**

PETITION BY OUTSIDE CITY	§	
RATEPAYERS APPEALING THE	§	PUBLIC UTILITY COMMISSION
WATER RATES ESTABLISHED BY	§	
THE CITY OF CELINA	§	OF TEXAS

**CITY OF CELINA’S RESPONSE TO RATEPAYERS’
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS’ 4-1

RATEPAYERS' REQUEST TO CITY 4-1. Please provide the final fiscal year 2018 year-to-date actual revenue and expenditures at 9/30/2018 for the Water/Sewer Fund in the same level of detail as the budget provided for the Rate Study in Bates# 23488 -23495 in the City's Response to Ratepayers First RFI.

Response:

A Trial Balance report showing the final fiscal year 2018 revenues and expenditures for the Water/Sewer Fund in the same level of detail as provided for in the Rate Study included in the First RFI is attached.

The City notes that final FY 2018 actual operating expenses were within 3.7% of the amended FY 2018 budget, which was used in the rate model presented in the testimony of Dan V. Jackson.

The City further notes that its adopted budget was reviewed extensively by City staff, subject to multiple public hearings, and approved by a vote of City representatives. The City has received the Government Finance Officers Association Distinguished Budget Award, and the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, reflecting its meeting of the highest principles of governmental budgeting. In order to receive the awards, the City satisfied nationally recognized guidelines regarding its budget and financial reporting documents’ ability to serve as a policy documents, financial plans and operations devices.

Sponsor: Jason Gray, Dan V. Jackson

**SOAH DOCKET NO. 473-20-1554.WS
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**CITY OF CELINA’S RESPONSE TO RATEPAYERS’
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS’ 4-2

RATEPAYERS' REQUEST TO CITY 4-2. Please identify and explain all known and measurable changes to the actual fiscal year 2018 data provided in response to the previous question necessary to adjust that data to fiscal year 2019.

Response:

Any change from the amended FY 2018 budget accounted for in the actual fiscal year data represents in the previous question represents a known and measurable change. Fiscal year 2018 actual data is not “adjusted” for fiscal year 2019, but rather is used as a single component of the multi-part decision-making process to establish the fiscal year 2019 budget. The fiscal year 2019 budget, showing changes from the fiscal year 2018 budget is attached.

The City further notes that its adopted budget was reviewed extensively by City staff, subject to multiple public hearings, and approved by a vote of City representatives. The City has received the Government Finance Officers Association Distinguished Budget Award, and the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, reflecting its meeting of the highest principles of governmental budgeting. In order to receive the awards, the City satisfied nationally recognized guidelines regarding its budget and financial reporting documents’ ability to serve as a policy documents, financial plans and operations devices.

Sponsor: Jason Gray, Dan V. Jackson

**SOAH DOCKET NO. 473-20-1554.WS
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PETITION BY OUTSIDE CITY RATEPAYERS APPEALING THE WATER RATES ESTABLISHED BY THE CITY OF CELINA	§ § § §	PUBLIC UTILITY COMMISSION OF TEXAS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-3

RATEPAYERS' REQUEST TO CITY 4-3. Please explain how the City Council monitored the actual performance of the Water/Sewer Fund against the budget in fiscal year 2018.

Response:

The City Council provides oversight and monitoring of the actual performance of all funds through regular inter-fiscal year financial reports and the comprehensive annual financial report provided to the City Council.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-4

RATEPAYERS' REQUEST TO CITY 4-4. Please identify and produce the documentation provided to the City Council to enable the council members to monitor the actual performance of the Water/Sewer Fund against the budget in fiscal year 2018.

Response:

The City Council routinely monitor the actual performance of the Water/Sewer Fund against the budget through briefings by City staff, during workshops and City Council meetings. Additionally, the City Council monitors the actual performance of the Water/Sewer Funds against the budget in the fiscal year 2018 through its final audited financial statements, a copy of which is included in the Comprehensive Annual Financial Report for the fiscal year ending 9/30/2018 as attached.

City Council packets and meeting minutes are available in voluminous form at City Hall. The City will make its financial records available for inspection by representatives of the ratepayers at a mutually convenient date and time.

The City notes that final FY 2018 actual operating expenses were within 3-4% of the amended FY 2018 budget, which was used in the rate model presented in the testimony of Dan V. Jackson. Actual final operating expenses for FY 2018 as compiled by the City's auditors were not available until the 2018 CAFR was released, which was well after the November 2018 adoption of the City's rate plan.

The City further notes that its adopted budget was reviewed extensively by City staff, subject to multiple public hearings, and approved by a vote of City representatives. The City has received the Government Finance Officers Association Distinguished Budget Award, and the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, reflecting its meeting of the highest principles of governmental budgeting. In order to receive the awards, the City satisfied nationally recognized guidelines regarding its budget and financial reporting documents' ability to serve as a policy documents, financial plans and operations devices.

Sponsor: Jason Gray, Dan V. Jackson

**SOAH DOCKET NO. 473-20-1554.WS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-5

RATEPAYERS' REQUEST TO CITY 4-5. Please identify and produce the documentation showing actual fiscal year 2018 year-to-date revenues and expenses provided to the City Council in September 2018 and October 2018.

Response:

The City Council received financial performance updates in September 2018 and October 2018 as part of the staff's presentation of the FY2019 budget. A copy of the presentation is attached.

Sponsor: Jason Gray

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**CITY OF CELINA’S RESPONSE TO RATEPAYERS’
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS’ 4-6

RATEPAYERS’ REQUEST TO CITY 4-6. When was a draft version of the City's fiscal year 2018 Comprehensive Annual Financial Report first available to the City?

Response:

A draft version of the City’s fiscal year 2018 Comprehensive Annual Financial Report was first available to the City Council in its March 19, 2019 City Council Packet.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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PETITION BY OUTSIDE CITY RATEPAYERS APPEALING THE WATER RATES ESTABLISHED BY THE CITY OF CELINA	§ § § §	PUBLIC UTILITY COMMISSION OF TEXAS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-7

RATEPAYERS' REQUEST TO CITY 4-7. Please produce the first draft of the City's fiscal year 2018 Comprehensive Annual Financial Report referenced in the previous request.

Response:

The draft of the City's Comprehensive Annual Financial Report for the fiscal year ending 9/30/2018 that was provided to the City Council in its March 19, 2019 City Council Packet is attached.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-8

RATEPAYERS' REQUEST TO CITY 4-8. Please describe the Water/Sewer Fund financial data routinely provided to the City Council and produce those documents provided to the City Council in September 2018 and October 2018.

Response:

The Water/Sewer Fund financial data that is routinely provided to the City Council is included in the answer to RFI 4-4. The documents provided to the City Council in September 2018 and October 2018 are attached the same as those produced in response to RFI 4-5.

The City further notes that its accepted audit was reviewed extensively by City staff, subject to previously posted public meetings, and accepted by a vote of the City Council. The City has received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, reflecting its meeting of the highest principles of governmental financial reporting. In order to receive the award, the City satisfied nationally recognized guidelines regarding its budget and financial reporting documents' ability to serve as a policy documents, financial plans and operations devices.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-9

RATEPAYERS' REQUEST TO CITY 4-9. Please describe the process used to develop the salary amounts for the Water/Sewer Fund in the fiscal year 2018 budget and produce the detailed calculations for each salary amount in that budget.

Response:

The salary amounts for the Water/Sewer Fund in the fiscal year 2018 budget were calculated based on the individual salaries of the positions that were funded in the fiscal year 2018 budget. For positions that existed prior to fiscal year 2018, the salaries of those positions are modified based on market and individual performance conditions. The fiscal year 2018 budget for the Water/Sewer Fund also provided for seven additional positions, as described on page 48 of the fiscal year 2018 budget.

As shown on pages 18 and 19 of the fiscal year 2018 budget, the Personnel expenses for the Water/Sewer Fund are as follows:

	FY2017	FY2018	New Positions
		\$	
Total Water/Sewer Fund Personnel	\$ 1,034,789	1,350,926	7

Sponsor: Jason Gray

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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-10

RATEPAYERS' REQUEST TO CITY 4-10. Please describe, identify and produce any amendments to the fiscal year 2018 Water/Sewer Fund Budget.

Response:

All amendments to the fiscal year 2018 Water/Sewer Fund budget are attached.

City notes that the amended water and wastewater budget is approximately \$40,000 higher (0.05%) than the budget used in the rate model that formed the basis for Mr. Jackson's direct testimony.

The City further notes that its adopted and further amended budget was reviewed extensively by City staff, subject to multiple public hearings, and approved by a vote of the City Council. The City has received the Government Finance Officers Association Distinguished Budget Award reflecting its meeting of the highest principles of governmental budgeting. In order to receive the award, the City satisfied nationally recognized guidelines regarding its budget and financial reporting documents' ability to serve as a policy documents, financial plans and operations devices.

Sponsor: Jason Gray, Dan V. Jackson

**SOAH DOCKET NO. 473-20-1554.WS
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PETITION BY OUTSIDE CITY RATEPAYERS APPEALING THE WATER RATES ESTABLISHED BY THE CITY OF CELINA	§ § § §	PUBLIC UTILITY COMMISSION OF TEXAS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-11

RATEPAYERS' REQUEST TO CITY 4-11. Please identify and produce the documentation supporting the \$352,000 amount of the Transfer to the General Fund from the Water/Sewer Fund in the fiscal year 2018 budget.

Response:

Documentation supporting the transfers from the Water/Sewer to the General Fund are located in the attached FY2018 Budget Message. Additionally, the City has previously produced information relevant to this request in the City of Celina's Response to Ratepayers' Second RFI in the 2018 rate study and associated workpapers and project binder.

Sponsor: Jason Gray, Dan V. Jackson

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**CITY OF CELINA’S RESPONSE TO RATEPAYERS’
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS’ 4-12

RATEPAYERS’ REQUEST TO CITY 4-12. Please describe the “W / S Revenue Transfer” of \$175,000 in the fiscal year 2018 budget.

Response:

The W/S Revenue transfer of \$175,000 in the fiscal year 2018 budget represents a transfer from the Water and Wastewater fund to the General Fund.

Sponsor: Jason Gray

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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-13

RATEPAYERS' REQUEST TO CITY 4-13. Please identify and produce the documentation supporting the \$175,000 amount of the W / S Revenue Transfer in the Water/Sewer Fund in the fiscal year 2018 budget.

Response:

This information is included in the documents provided in response to RFI 4-11.

Sponsor: Jason Gray

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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-14

RATEPAYERS' REQUEST TO CITY 4-14. Please identify and produce the City's capitalization policy applicable to the Water/Sewer Fund.

Response:

The City's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost, or if historical cost is not available, they are stated at estimated historical cost. These assets are comprehensively reported in the government-wide financial statements. The City maintains infrastructure asset records consistent with all other capital assets. Donated assets are reported at acquisition value. The City generally capitalizes assets with a cost of \$5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

The City notes that capital outlays funded from rates are not included in its Utility Basis rate calculation, in keeping with AWWA guidelines.

Sponsor: Jason Gray, Dan V. Jackson

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WATER RATES ESTABLISHED BY	§	
THE CITY OF CELINA	§	OF TEXAS

**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-15

RATEPAYERS' REQUEST TO CITY 4-15. Please describe the cost contained in \$470,400 amount of Water Meters (Acct 202-521-03-5207) in the fiscal year 2018 budget.

Response:

Costs tracked in the referenced account number are for the purchase of water meters from the City's vendors. The meter inventory benefits the entire system for regular replacement and maintenance of meters in order to consistently and accurately account for individual account water use.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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THE CITY OF CELINA	§	OF TEXAS

**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-16

RATEPAYERS' REQUEST TO CITY 4-16. Please explain, identify and provide the calculations used to develop the \$470,400 amount of Water Meters (Acct 202-521-03-5207) in the fiscal year 2018 budget.

Response:

The amount budgeted in FY2018 Water Meters account is based on the number of water meters the City expects to purchase in the next year as part of its water meter placement, replacement, maintenance and inventory.

Sponsor: Jason Gray

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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-17

RATEPAYERS' REQUEST TO CITY 4-17. Please explain what amount of the \$470,400 in Water Meters (Acct 202-521-03-5207) in the fiscal year 2018 budget was capitalized.

Response:

In compliance with the City's Capitalization Policy, the City did not capitalize any of the \$470,400 from the fiscal year 2018 budget Water Meters account.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-18

RATEPAYERS' REQUEST TO CITY 4-18. Please explain, identify and provide the calculations used to develop the \$2,111,200 in 'UTRWD H2O" (Acct# 202-521-09-5740) in the fiscal year 2018 budget and produce the underlying documents used to support the component amounts of that calculation.

Response:

The City receives cost estimates from Upper Trinity Regional Water District each summer to help determine the UTRWD costs to the City for each budget year. A copy of the cost estimate letters is attached.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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PETITION BY OUTSIDE CITY RATEPAYERS APPEALING THE WATER RATES ESTABLISHED BY THE CITY OF CELINA	§ § § §	PUBLIC UTILITY COMMISSION OF TEXAS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-19

RATEPAYERS' REQUEST TO CITY 4-19. Please produce the contract applicable to the calculation in the previous request.

Response:

The contract applicable to the previous request is attached.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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PETITION BY OUTSIDE CITY	§	
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-20

RATEPAYERS' REQUEST TO CITY 4-20. Please explain why Water Operations Engineering (Acct# 202-521-02-5149) is budgeted at \$0 while Sewer Operations Engineering (Acct# 202-522-09-5149) is budgeted at \$185,000 in the fiscal year 2018 budget.

Response:

Water Operations Engineering and Sewer Operations Engineering accounts are budgeted according to the expected expenses in each fiscal year. The City was not expecting any Water Operations Engineering expenses in FY2018, but expected \$185,000 in Sewer Operations Engineering expenses in FY2018.

Sponsor: Jason Gray

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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-21

RATEPAYERS' REQUEST TO CITY 4-21. Are the Water and Sewer Operations Engineering costs amounts in the fiscal year 2018 Budget expected to recur at the same level in future years?

Response:

The City anticipates that operational costs such and engineering expenses are generally expected to recur at or near the same levels in future years.

The City notes that its actual overall water and wastewater operating expenses are remarkably consistent with budgeted totals. The City's original FY 2018 water and wastewater operating budget, net of solid waste, was \$8,130,449, and actual expenses were \$7,819,605. City's original FY 2019 water and wastewater operating budget, net of solid waste, was \$9,452,547, and actual expenses were \$9,591,279. For the two-year period, water and wastewater actual operating expenses were within 1.0% of budgeted expenses.

Sponsor: Jason Gray, Dan V. Jackson

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**CITY OF CELINA’S RESPONSE TO RATEPAYERS’
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS’ 4-22

RATEPAYERS’ REQUEST TO CITY 4-22. Please identify the amounts of the Water and Sewer Operations Engineering cost categories that were capitalized in fiscal year 2018.

Response:

The City did not capitalize expenditures within the Water and Sewer Operations Engineering in fiscal year 2018.

Sponsor: Jason Gray

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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-23

RATEPAYERS' REQUEST TO CITY 4-23. Please identify and produce the calculations used to develop the \$872,000 in "UTRWD Sewer" (Acct# 202-522-09-5740) in the fiscal year 2018 budget and provide the underlying documents used to support the component amounts of that calculation.

Response:

The City receives cost estimates from Upper Trinity Regional Water District each summer to help determine the UTRWD Sewer costs to the City for each budget year. A copy of the cost estimate letters is attached.

Sponsor: Jason Gray

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**CITY OF CELINA’S RESPONSE TO RATEPAYERS’
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS’ 4-24

RATEPAYERS’ REQUEST TO CITY 4-24. Please identify and produce the contract applicable to the calculation in the previous request.

Response:

The contract applicable to the previous request is attached.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-25

RATEPAYERS' REQUEST TO CITY 4-25. Please identify and explain the calculations used to develop the \$789,531 in "UTRWD-Doe Branch Debt" (Acct# 202-502-09-5102) in the fiscal year 2018 budget and produce the underlying documents used to support the component amounts of that calculation.

Response:

The city receives cost amounts for UTRWD-Doe Branch Debt each year from Upper Trinity Regional Water District, including the amount shown in the fiscal year 2018 budget. The UTRWD cost estimate for this item is attached.

Note that this account line item is labeled as UTRWD Debt. For ratemaking purposes, this is not debt service of the City, but rather an operational cost for contracted services that the City of Celina is responsible for paying to UTRWD. These assets are owned by UTRWD and not the City of Celina.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-26

RATEPAYERS' REQUEST TO CITY 4-26. Please produce the contract applicable to the calculation in the previous request.

Response:

The contract applicable to the previous request is attached.

Sponsor: Jason Gray

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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-27

RATEPAYERS' REQUEST TO CITY 4-27. Please identify and explain the calculations used to develop the \$347,506 in "UTRWD-Hain Trunk Debt Payment" (Acct# 202-502-09-5103) in the fiscal year 2018 budget and produce the underlying documents used to support the component amounts of that calculation

Response:

The city receives cost amounts for UTRWD-Hain Trunk Debt Payment each year from Upper Trinity Regional Water District, including the amount shown in the fiscal year 2018 budget. The UTRWD cost estimate for this item is attached.

Note that this account line item is labeled as UTRWD Debt. For ratemaking purposes, this is not debt service of the City, but rather an operational cost for contracted services that the City of Celina is responsible for paying to UTRWD. These assets are owned by UTRWD and not the City of Celina.

Sponsor: Jason Gray

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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-28

RATEPAYERS' REQUEST TO CITY 4-28. Please produce the contract applicable to the calculation in the previous request.

Response:

The contract applicable to the previous request is attached.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
DOCKET NO. 49225**

PETITION BY OUTSIDE CITY RATEPAYERS APPEALING THE WATER RATES ESTABLISHED BY THE CITY OF CELINA	§ § § §	PUBLIC UTILITY COMMISSION OF TEXAS
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**CITY OF CELINA'S RESPONSE TO RATEPAYERS'
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS' 4-29

RATEPAYERS' REQUEST TO CITY 4-29. Please identify and explain the calculations used to develop the \$45,326 in "UTRWD-Joint Capital Costs" (Acct# 202-502-09-5104) in the fiscal year 2018 budget and produce the underlying documents used to support the component amounts of that calculation.

Response:

The city receives cost amounts for UTRWD-Joint Capital Costs each year from Upper Trinity Regional Water District, including the amount shown in the fiscal year 2018 budget. The UTRWD cost estimate for this item is attached.

Sponsor: Jason Gray

**SOAH DOCKET NO. 473-20-1554.WS
DOCKET NO. 49225**

PETITION BY OUTSIDE CITY	§	
RATEPAYERS APPEALING THE	§	PUBLIC UTILITY COMMISSION
WATER RATES ESTABLISHED BY	§	
THE CITY OF CELINA	§	OF TEXAS

**CITY OF CELINA’S RESPONSE TO RATEPAYERS’
FOURTH REQUEST FOR INFORMATION**

REQUEST FOR INFORMATION RATEPAYERS’ 4-30

RATEPAYERS’ REQUEST TO CITY 4-30. Please produce the contract applicable to the calculation in the previous request.

Response:

The contract applicable to the previous request is attached.

Sponsor: Jason Gray



City of Celina, TX

Trial Balance Account Summary

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 202 - WATER/WASTEWATER FUND						
202-11-1001	CLAIM ON CASH	-6,802,519.98	15,653,068.92	15,102,852.19	550,216.73	-6,252,303.25
202-11-1015	CASH DRAWERS	400.00	0.00	0.00	0.00	400.00
202-11-1102	CASH I&S REVENUE ACCOUNT	11,238.85	2,954,819.58	2,776,169.32	178,650.26	189,889.11
202-11-1104	TEX POOL - WATER	3,202.30	83.16	30.92	52.24	3,254.54
202-11-1110	W/S MMA ACCOUNT	6,881,904.49	18,306,943.25	15,438,099.10	2,868,844.15	9,750,748.64
202-11-1201	DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
202-11-1203	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
202-11-1300	WATER/WASTEWATER RECEIVABLE	1,215,654.62	11,581,094.91	11,183,873.59	397,221.32	1,612,875.94
202-11-1301	ALLOWANCE FOR DOUBTFUL ACCT	-66,836.63	0.00	45,000.00	-45,000.00	-111,836.63
202-11-1309	TRASH & RECYCLING RECEIVABLE	0.00	0.00	0.00	0.00	0.00
202-11-1510	REAL ESTATE	304,115.08	0.00	0.00	0.00	304,115.08
202-11-1515	BUILDINGS/LEASEHOLD IMPROVEMEN	43,769.20	0.00	0.00	0.00	43,769.20
202-11-1530	VEHICLES	2,524,538.72	32,335.22	1,696,625.89	-1,664,290.67	860,248.05
202-11-1560	CIP PROJECTS	4,431,094.73	359,946.00	0.00	359,946.00	4,791,040.73
202-11-1565	EQUIPMENT WATER/WASTEWATER	1,586,847.85	35,197.00	0.00	35,197.00	1,622,044.85
202-11-1566	WASTEWATER PLANT	3,180,702.88	0.00	0.00	0.00	3,180,702.88
202-11-1567	CCN MARILEE SERVICE ACQUISITION	1,025,473.92	0.00	0.00	0.00	1,025,473.92
202-11-1568	WASTEWATER LINES	17,024,650.04	3,623,043.75	0.00	3,623,043.75	20,647,693.79
202-11-1569	WATER LINES	11,057,934.52	2,181,530.74	0.00	2,181,530.74	13,239,465.26
202-11-1570	CELINA HIGH SCHOOL SEWER LINE	1,168,348.00	0.00	0.00	0.00	1,168,348.00
202-11-1600	ACCUMULATED DEPRECIATION	-8,139,975.31	0.00	1,263,445.99	-1,263,445.99	-9,403,421.30
202-11-1700	CONSTRUCTION IN PROGRESS - WATER...	0.00	9,550,160.00	2,138,734.64	7,411,425.36	7,411,425.36
202-11-1705	CONSTRUCTION IN PROGRESS-ORCA	0.00	0.00	0.00	0.00	0.00
202-11-1710	CONSTRUCTION IN PROGRESS-LIGHT FA...	0.00	0.00	0.00	0.00	0.00
202-11-1715	CONSTRUCTION IN PROG-TWDB	0.00	0.00	0.00	0.00	0.00
202-11-1717	CONSTRUCTION IN PROGRESS - PR LINE ...	0.00	0.00	0.00	0.00	0.00
202-11-1720	CONSTRUCTION IN PROG - UTRWD	0.00	0.00	0.00	0.00	0.00
202-11-1721	AMI METER PROJECT	0.00	0.00	0.00	0.00	0.00
202-11-1722	LAMR & PAWC W/WW PROJECT	1,023,928.08	0.00	0.00	0.00	1,023,928.08
202-11-1723	CONSTRUCTION IN PROGRESS SE	4,158,965.44	0.00	0.00	0.00	4,158,965.44
202-11-1810	BOND PREMIUM	-2,543,884.51	249,344.05	2,555,164.55	-2,305,820.50	-4,849,705.01
202-11-1811	DEFRRD OUTFLOWS - PENSIONS	65,849.00	4,343.00	20,628.00	-16,285.00	49,564.00
202-11-1812	NET ASSET - RELATED TO PENSION	10,507.00	38,667.00	4,877.00	33,790.00	44,297.00
202-11-1813	DEFERRED INFLOWS - PENSION	0.00	3,758.00	23,166.00	-19,408.00	-19,408.00
202-11-1814	DEFERRED OUTFLOWS- OPEB	0.00	0.00	0.00	0.00	0.00
202-11-1815	DEFERRED INFLOWS - OPEB	0.00	0.00	0.00	0.00	0.00
202-117-000-6100	SALARIES	0.00	490,134.77	7,644.60	482,490.17	482,490.17
202-117-000-6105	OVERTIME	0.00	56,234.16	0.00	56,234.16	56,234.16
202-117-000-6107	SPECIAL EVENT PAY	0.00	0.00	0.00	0.00	0.00
202-117-000-6150	P/R TAX EXPENSE	0.00	41,184.23	1,277.98	39,906.25	39,906.25
202-117-000-6151	SUTA	0.00	2,216.66	0.00	2,216.66	2,216.66
202-117-000-6154	GROUP HEALTH INSURANCE	0.00	118,641.91	28,290.54	90,351.37	90,351.37
202-117-000-6155	HSA BENEFIT	0.00	0.00	0.00	0.00	0.00
202-117-000-6156	RETIREMENT-TMRS	0.00	36,078.60	4,569.00	31,509.60	31,509.60
202-117-000-6157	WORKMAN'S COMPENSATION	0.00	16,896.01	0.00	16,896.01	16,896.01
202-117-000-6158	INCENTIVE PAY	0.00	0.00	0.00	0.00	0.00
202-117-000-6159	ALLOWANCES	0.00	0.00	0.00	0.00	0.00
202-117-000-6160	LONGEVITY PAY	0.00	1,264.00	0.00	1,264.00	1,264.00
202-117-000-6162	SCHOOL, REGISTRATION & TUITION	0.00	7,346.00	780.00	6,566.00	6,566.00
202-117-000-6163	TRAVEL, MEALS & LODGING	0.00	785.03	0.00	785.03	785.03
202-117-000-6164	UNIFORMS	0.00	13,002.25	69.98	12,932.27	12,932.27
202-117-000-6200	CONTRACT SERVICES	0.00	10,458.42	0.00	10,458.42	10,458.42

033

Trial Balance

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
202-117-000-6210	ENGINEERING	0.00	0.00	0.00	0.00	0.00
202-117-000-6214	PLANNING	0.00	0.00	0.00	0.00	0.00
202-117-000-6230	LEGAL	0.00	100.00	0.00	100.00	100.00
202-117-000-6280	TESTING WATER/WASTEWATER	0.00	4,570.68	0.00	4,570.68	4,570.68
202-117-000-6285	NTC GROUNWATER CONSERVATION	0.00	883.26	0.00	883.26	883.26
202-117-000-6310	COMPUTER HARDWARE	0.00	993.38	0.00	993.38	993.38
202-117-000-6311	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
202-117-000-6320	OFFICE SUPPLIES	0.00	814.69	102.03	712.66	712.66
202-117-000-6321	MATERIALS & SUPPLIES	0.00	185,405.05	16,466.57	168,938.48	168,938.48
202-117-000-6333	TRUCK EQUIP & SMALL TOOLS	0.00	0.00	0.00	0.00	0.00
202-117-000-6346	CHEMICALS	0.00	14,666.73	0.00	14,666.73	14,666.73
202-117-000-6348	WATER METERS	0.00	557,224.71	5,185.60	552,039.11	552,039.11
202-117-000-6350	FUEL	0.00	33,931.87	648.98	33,282.89	33,282.89
202-117-000-6400	MAINTENANCE AGREEMENTS	0.00	26,609.69	0.00	26,609.69	26,609.69
202-117-000-6405	FACILITY MAINTENANCE	0.00	13,442.21	0.00	13,442.21	13,442.21
202-117-000-6420	EQUIPMENT REPAIRS	0.00	72,343.68	348.94	71,994.74	71,994.74
202-117-000-6432	VEHICLE REPAIRS	0.00	14,688.39	1,143.80	13,544.59	13,544.59
202-117-000-6446	M&R STREETS	0.00	57,733.85	1,341.79	56,392.06	56,392.06
202-117-000-6500	LAND LINE PHONE	0.00	1,487.68	0.00	1,487.68	1,487.68
202-117-000-6502	CELL PHONES	0.00	10,804.56	0.00	10,804.56	10,804.56
202-117-000-6506	INTERNET	0.00	432.42	0.00	432.42	432.42
202-117-000-6510	NATURAL GAS	0.00	0.00	0.00	0.00	0.00
202-117-000-6520	ELECTRICITY	0.00	183,410.23	0.00	183,410.23	183,410.23
202-117-000-6601	EQUIPMENT RENTAL	0.00	606.95	0.00	606.95	606.95
202-117-000-6626	POSTAGE	0.00	990.74	0.00	990.74	990.74
202-117-000-6629	GENERAL LIABILITY INSURANCE	0.00	16,073.37	0.00	16,073.37	16,073.37
202-117-000-6632	ADVERTISING	0.00	577.31	0.00	577.31	577.31
202-117-000-6633	CREDIT CARD FEES	0.00	0.00	0.00	0.00	0.00
202-117-000-6634	LICENSE, PERMIT & FILING FEES	0.00	10,419.79	0.00	10,419.79	10,419.79
202-117-000-6640	PAYING AGENT FEES	0.00	8,931.00	2,950.00	5,981.00	5,981.00
202-117-000-6641	BOND PREMIUM AMORTIZATION	0.00	0.00	237,696.72	-237,696.72	-237,696.72
202-117-000-6643	BOND ISSUANCE COSTS	0.00	600,022.45	0.00	600,022.45	600,022.45
202-117-000-6650	MEMBERSHIPS, DUES & SUBSCRIPTION	0.00	9,813.40	0.00	9,813.40	9,813.40
202-117-000-6659	EMPLOYEE HIRING EXPENSE	0.00	335.00	0.00	335.00	335.00
202-117-000-6680	MISCELLANEOUS EXPENSE	0.00	6,167.00	0.00	6,167.00	6,167.00
202-117-000-6695	DEPRECIATION	0.00	512,809.11	0.00	512,809.11	512,809.11
202-117-000-6700	SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
202-117-000-6830	CAPITAL - EQUIPMENT	0.00	17,687.43	44.00	17,643.43	17,643.43
202-117-000-6840	CAPITAL - VEHICLE	0.00	0.00	0.00	0.00	0.00
202-117-000-6851	CAPITAL - WATER CCN	0.00	0.00	0.00	0.00	0.00
202-117-000-7000	UTRWD WATER	0.00	2,370,631.66	144,368.15	2,226,263.51	2,226,263.51
202-117-000-7500	TRANSFERS OUT	0.00	33,425,854.19	627,359.42	32,798,494.77	32,798,494.77
202-117-000-7501	TRANSFER TO VERF	0.00	101,823.00	0.00	101,823.00	101,823.00
202-118-000-6100	SALARIES	0.00	211,061.22	0.00	211,061.22	211,061.22
202-118-000-6105	OVERTIME	0.00	15,382.22	0.00	15,382.22	15,382.22
202-118-000-6107	SPECIAL EVENT PAY	0.00	0.00	0.00	0.00	0.00
202-118-000-6150	P/R TAX EXPENSE	0.00	17,055.70	553.88	16,501.82	16,501.82
202-118-000-6151	SUTA	0.00	1,402.12	0.00	1,402.12	1,402.12
202-118-000-6154	GROUP HEALTH INSURANCE	0.00	40,281.00	12,968.10	27,312.90	27,312.90
202-118-000-6155	HSA BENEFIT	0.00	0.00	0.00	0.00	0.00
202-118-000-6156	RETIREMENT-TMRS	0.00	14,952.11	1,920.00	13,032.11	13,032.11
202-118-000-6157	WORKMAN'S COMPENSATION	0.00	5,837.34	0.00	5,837.34	5,837.34
202-118-000-6158	INCENTIVE PAY	0.00	0.00	0.00	0.00	0.00
202-118-000-6159	ALLOWANCES	0.00	0.00	0.00	0.00	0.00
202-118-000-6160	LONGEVITY PAY	0.00	564.00	0.00	564.00	564.00
202-118-000-6162	SCHOOL, REGISTRATION & TUITION	0.00	1,697.50	11.00	1,686.50	1,686.50
202-118-000-6163	TRAVEL, MEALS & LODGING	0.00	476.15	0.00	476.15	476.15
202-118-000-6164	UNIFORMS	0.00	9,541.97	0.00	9,541.97	9,541.97
202-118-000-6200	CONTRACT SERVICES	0.00	12,100.00	0.00	12,100.00	12,100.00

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Trial Balance

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
202-118-000-6210	ENGINEERING	0.00	212,959.11	0.00	212,959.11	212,959.11
202-118-000-6214	PLANNING	0.00	0.00	0.00	0.00	0.00
202-118-000-6230	LEGAL	0.00	465.75	0.00	465.75	465.75
202-118-000-6280	TESTING WATER/WASTEWATER	0.00	11,018.59	0.00	11,018.59	11,018.59
202-118-000-6310	COMPUTER HARDWARE	0.00	839.09	0.00	839.09	839.09
202-118-000-6320	OFFICE SUPPLIES	0.00	206.23	0.00	206.23	206.23
202-118-000-6321	MATERIALS & SUPPLIES	0.00	54,934.69	7,278.94	47,655.75	47,655.75
202-118-000-6346	CHEMICALS	0.00	0.00	0.00	0.00	0.00
202-118-000-6350	FUEL	0.00	26,274.12	277.66	25,996.46	25,996.46
202-118-000-6400	MAINTENANCE AGREEMENTS	0.00	7,003.31	0.00	7,003.31	7,003.31
202-118-000-6405	FACILITY MAINTENANCE	0.00	3,122.67	3.99	3,118.68	3,118.68
202-118-000-6406	LIFT STATION MAINTENANCE	0.00	65,709.61	0.08	65,709.53	65,709.53
202-118-000-6408	SLUDGE REMOVAL	0.00	5,472.08	0.00	5,472.08	5,472.08
202-118-000-6420	EQUIPMENT REPAIRS	0.00	95,724.73	323.23	95,401.50	95,401.50
202-118-000-6432	VEHICLE REPAIRS	0.00	4,352.95	0.17	4,352.78	4,352.78
202-118-000-6446	M&R STREETS	0.00	5,773.16	0.00	5,773.16	5,773.16
202-118-000-6500	LAND LINE PHONE	0.00	610.63	0.00	610.63	610.63
202-118-000-6502	CELL PHONES	0.00	4,411.85	0.00	4,411.85	4,411.85
202-118-000-6506	INTERNET	0.00	639.98	0.00	639.98	639.98
202-118-000-6510	NATURAL GAS	0.00	0.00	0.00	0.00	0.00
202-118-000-6520	ELECTRICITY	0.00	46,647.55	355.85	46,291.70	46,291.70
202-118-000-6601	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
202-118-000-6626	POSTAGE	0.00	29.35	0.00	29.35	29.35
202-118-000-6629	GENERAL LIABILITY INSURANCE	0.00	9,695.05	0.00	9,695.05	9,695.05
202-118-000-6632	ADVERTISING	0.00	951.76	0.00	951.76	951.76
202-118-000-6634	LICENSE, PERMIT & FILING FEES	0.00	3,328.35	0.00	3,328.35	3,328.35
202-118-000-6640	PAYING AGENT FEES	0.00	0.00	0.00	0.00	0.00
202-118-000-6643	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00
202-118-000-6650	MEMBERSHIPS, DUES & SUBSCRIPTION	0.00	9,166.34	0.00	9,166.34	9,166.34
202-118-000-6659	EMPLOYEE HIRING EXPENSE	0.00	738.00	0.00	738.00	738.00
202-118-000-6680	MISCELLANEOUS EXPENSE	0.00	37,000.00	6,167.00	30,833.00	30,833.00
202-118-000-6695	DEPRECIATION	0.00	750,636.88	0.00	750,636.88	750,636.88
202-118-000-6830	CAPITAL - EQUIPMENT	0.00	14.43	0.00	14.43	14.43
202-118-000-6840	CAPITAL - VEHICLE	0.00	0.00	0.00	0.00	0.00
202-118-000-7010	UTRWD WASTEWATER	0.00	573,829.01	0.00	573,829.01	573,829.01
202-118-000-7500	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
202-118-000-7501	TRANSFER TO VERF	0.00	117,911.00	0.00	117,911.00	117,911.00
202-119-000-6100	SALARIES	0.00	70,039.15	0.00	70,039.15	70,039.15
202-119-000-6105	OVERTIME	0.00	737.22	0.00	737.22	737.22
202-119-000-6107	SPECIAL EVENT PAY	0.00	0.00	0.00	0.00	0.00
202-119-000-6150	P/R TAX EXPENSE	0.00	5,489.83	272.81	5,217.02	5,217.02
202-119-000-6151	SUTA	0.00	328.14	0.00	328.14	328.14
202-119-000-6154	GROUP HEALTH INSURANCE	0.00	24,677.10	5,787.62	18,889.48	18,889.48
202-119-000-6155	HSA BENEFIT	0.00	0.00	0.00	0.00	0.00
202-119-000-6156	RETIREMENT-TMRS	0.00	4,808.99	600.00	4,208.99	4,208.99
202-119-000-6157	WORKMAN'S COMPENSATION	0.00	379.26	0.00	379.26	379.26
202-119-000-6158	INCENTIVE PAY	0.00	0.00	0.00	0.00	0.00
202-119-000-6159	ALLOWANCES	0.00	0.00	0.00	0.00	0.00
202-119-000-6160	LONGEVITY PAY	0.00	168.00	0.00	168.00	168.00
202-119-000-6162	SCHOOL, REGISTRATION & TUITION	0.00	0.00	0.00	0.00	0.00
202-119-000-6163	TRAVEL, MEALS & LODGING	0.00	0.00	0.00	0.00	0.00
202-119-000-6164	UNIFORMS	0.00	0.00	0.00	0.00	0.00
202-119-000-6200	CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
202-119-000-6305	OFFICE FURNITURE	0.00	313.84	216.49	97.35	97.35
202-119-000-6310	COMPUTER HARDWARE	0.00	0.00	0.00	0.00	0.00
202-119-000-6311	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
202-119-000-6320	OFFICE SUPPLIES	0.00	3,311.43	11.98	3,299.45	3,299.45
202-119-000-6321	MATERIALS & SUPPLIES	0.00	583.77	0.00	583.77	583.77
202-119-000-6333	TRUCK EQUIP & SMALL TOOLS	0.00	0.00	0.00	0.00	0.00

035

Trial Balance

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
202-119-000-6350	FUEL	0.00	0.00	0.00	0.00	0.00
202-119-000-6400	MAINTENANCE AGREEMENTS	0.00	14,068.59	0.00	14,068.59	14,068.59
202-119-000-6405	FACILITY MAINTENANCE	0.00	179.50	0.00	179.50	179.50
202-119-000-6420	EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00
202-119-000-6432	VEHCILE REPAIRS	0.00	0.00	0.00	0.00	0.00
202-119-000-6500	LAND LINE PHONE	0.00	1,482.30	0.00	1,482.30	1,482.30
202-119-000-6502	CELL PHONES	0.00	0.00	0.00	0.00	0.00
202-119-000-6506	INTERNET	0.00	4,681.86	0.00	4,681.86	4,681.86
202-119-000-6510	NATURAL GAS	0.00	123.85	0.00	123.85	123.85
202-119-000-6520	ELECTRICITY	0.00	4,721.01	0.00	4,721.01	4,721.01
202-119-000-6601	EQUIPMENT RENTAL	0.00	1,456.28	0.00	1,456.28	1,456.28
202-119-000-6626	POSTAGE	0.00	46,034.70	0.00	46,034.70	46,034.70
202-119-000-6629	GENERAL LIABILITY INSURANCE	0.00	2,041.03	0.00	2,041.03	2,041.03
202-119-000-6633	CREDIT CARD FEES	0.00	42,304.63	12,729.81	29,574.82	29,574.82
202-119-000-6650	MEMBERSHIPS, DUES & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
202-119-000-6699	BAD DEBT EXPENSE	0.00	45,000.00	0.00	45,000.00	45,000.00
202-119-000-6882	CAPITAL - SOFTWARE	0.00	0.00	0.00	0.00	0.00
202-120-000-6100	SALARIES	0.00	0.00	0.00	0.00	0.00
202-120-000-6105	OVERTIME	0.00	0.00	0.00	0.00	0.00
202-120-000-6150	P/R TAX EXPENSE	0.00	0.00	0.00	0.00	0.00
202-120-000-6151	SUTA	0.00	0.00	0.00	0.00	0.00
202-120-000-6154	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
202-120-000-6155	HSA BENEFIT	0.00	0.00	0.00	0.00	0.00
202-120-000-6156	RETIREMENT-TMRS	0.00	0.00	0.00	0.00	0.00
202-120-000-6157	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00
202-120-000-6158	INCENTIVE PAY	0.00	0.00	0.00	0.00	0.00
202-120-000-6159	ALLOWANCES	0.00	0.00	0.00	0.00	0.00
202-120-000-6160	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00
202-120-000-6200	CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
202-120-000-7030	TRASH & RECYCLING SERVICES	0.00	619,802.75	2,658.73	617,144.02	617,144.02
202-121-000-6900	PRINCIPAL PAYMENT	0.00	1,248,890.51	1,248,890.51	0.00	0.00
202-121-000-6901	INTEREST PAYMENT	0.00	1,257,270.27	0.00	1,257,270.27	1,257,270.27
202-121-000-6990	W/WW BOND INDEBTEDNESS	0.00	0.00	0.00	0.00	0.00
202-122-000-6902	UTRWD DOE BRANCH DEBT PAYMENT	0.00	899,846.24	0.00	899,846.24	899,846.24
202-122-000-6903	UTRWD MAIN TRUNK DEBT PAYMENT	0.00	349,228.80	0.00	349,228.80	349,228.80
202-122-000-6904	UTRWD JOINT CAPITAL DEBT PAYMENT	0.00	0.00	0.00	0.00	0.00
202-123-000-6641	BOND PREMIUM AMORTIZATION	0.00	0.00	0.00	0.00	0.00
202-123-000-6680	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
202-123-000-6693	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00
202-123-000-6694	PENSION ADJUSTMENT - AUDITOR	0.00	0.00	0.00	0.00	0.00
202-123-000-7500	TRANSFERS OUT	0.00	527,000.00	0.00	527,000.00	527,000.00
202-21-2009	ACCOUNTS PAYABLE PENDING	-379,500.29	7,694,581.95	7,474,813.01	219,768.94	-159,731.35
202-21-2011	ACCRUED ACCOUNTS PAYABLE	2.00	0.00	380,334.52	-380,334.52	-380,332.52
202-21-2012	ACCRUED PAYROLL	-22,047.02	5,742.60	3,946.92	1,795.68	-20,251.34
202-21-2014	457 RETIREMENT WITHHELD	0.00	0.00	0.00	0.00	0.00
202-21-2016	SALES TAX PAYABLE	-7,607.42	53,997.82	54,098.47	-100.65	-7,708.07
202-21-2017	BENEVOLENCE FUND WITHHOLDING	-587.92	0.00	274.00	-274.00	-861.92
202-21-2018	OPTIONAL LIFE WITHHOLDING	-2,028.82	0.00	0.00	0.00	-2,028.82
202-21-2019	P/R MISCELLANEOUS DEDUCTIONS	-311.00	5,850.00	5,850.00	0.00	-311.00
202-21-2020	FEDERAL WITHHOLDING TAX	-2,230.49	58,091.76	58,564.57	-472.81	-2,703.30
202-21-2021	SOCIAL SECURITY TAX WITHHELD	-2,104.67	63,729.76	64,470.08	-740.32	-2,844.99
202-21-2022	EMPLOYEE INSURANCE WITHHELD	-10,165.34	26,784.61	46,803.35	-20,018.74	-30,184.08
202-21-2023	RETIREMENT WITHHELD	-1,925.84	58,314.65	58,992.10	-677.45	-2,603.29
202-21-2030	WATER METER DEPOSITS PAYABLE	-454,695.08	466,170.50	633,709.23	-167,538.73	-622,233.81
202-21-2034	GARBAGE FEES PAYABLE	1,506.14	0.00	0.00	0.00	1,506.14
202-21-2071	ACCRUED COMPENSATED ABSENCES	-20,277.76	468.44	0.00	468.44	-19,809.32
202-21-2077	CISD SEWER LINE PROGRAM PAYABLE	-178,588.00	178,588.00	0.00	178,588.00	0.00
202-21-2090	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
202-21-2091	DUE TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00

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Trial Balance

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
202-21-2189	BANK RECON ADJUSTMENTS	0.00	0.00	2.70	-2.70	-2.70
202-21-2206	SUTTON FIELDS W/WW PAYABLE	0.00	353,700.00	337,100.00	16,600.00	16,600.00
202-21-2212	DEVELOPER DEPOSITS FOR CCN PURCHA...	413.61	0.00	0.00	0.00	413.61
202-21-2216	TXI PAYABLE	0.00	0.00	72,502.60	-72,502.60	-72,502.60
202-21-2300	BONDS PAYABLE-CURRENT	-1,518,890.50	1,518,890.50	1,095,000.00	423,890.50	-1,095,000.00
202-21-2305	LEASES PAYABLE-CURRENT	0.00	0.00	0.00	0.00	0.00
202-21-2350	ACCRUED INTEREST PAYABLE	-105,278.00	0.00	0.00	0.00	-105,278.00
202-21-2400	BONDS PAYABLE-LONG TERM	-32,572,104.50	1,622,104.50	29,760,000.00	-28,137,895.50	-60,710,000.00
202-21-2405	LEASES PAYALBE-LONG TERM	0.00	0.00	0.00	0.00	0.00
202-21-2410	NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00
202-21-2415	OPEB LIABILITY	0.00	0.00	8,533.00	-8,533.00	-8,533.00
202-31-3050	FUND BALANCE	-932,728.58	15,675.00	0.00	15,675.00	-917,053.58
202-31-3055	BUDGETED REVENUE	0.00	0.00	0.00	0.00	0.00
202-31-3056	BUDGETARY FUND BALANCE	0.00	0.00	0.00	0.00	0.00
202-31-3060	CONTRIBUTED CAPITAL	-1,956,874.81	0.00	0.00	0.00	-1,956,874.81
202-31-3070	ACTUAL REVENUES	0.00	0.00	0.00	0.00	0.00
202-31-3075	ACTUAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
202-31-3330	RADIO READ RESERVE	116.00	0.00	0.00	0.00	116.00
202-31-3345	CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00
202-400-000-4305	CREDIT CARD FEES	0.00	49.43	69,646.83	-69,597.40	-69,597.40
202-400-000-4327	WATER TOWER RENTAL FEES	0.00	0.00	71,019.92	-71,019.92	-71,019.92
202-400-000-4330	RECONNECT/DISCONNECT FEES	0.00	1,150.00	10,650.00	-9,500.00	-9,500.00
202-400-000-4331	CUSTOMER SERVICE FEES	0.00	0.00	600.00	-600.00	-600.00
202-400-000-4332	TRANSFER FEES	0.00	0.00	1,525.00	-1,525.00	-1,525.00
202-400-000-4333	WATER CONNECTION FEES	0.00	59,330.00	1,101,744.50	-1,042,414.50	-1,042,414.50
202-400-000-4334	WASTEWATER CONNECTION FEES	0.00	44,550.00	822,605.83	-778,055.83	-778,055.83
202-400-000-4335	PENALTIES	0.00	11,778.93	183,293.47	-171,514.54	-171,514.54
202-400-000-4400	INTEREST INCOME	0.00	4,097.39	119,601.34	-115,503.95	-115,503.95
202-400-000-4660	CAPITAL CONTRIBUTIONS	0.00	0.00	3,432,869.85	-3,432,869.85	-3,432,869.85
202-400-000-4708	SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00
202-400-000-4719	CASH OVER/SHORT	0.00	1,000.00	500.05	499.95	499.95
202-400-000-4754	METER REVENUE	0.00	24,840.00	420,496.00	-395,656.00	-395,656.00
202-400-000-4799	MISCELLANEOUS REVENUE	0.00	125,346.14	213,524.68	-88,178.54	-88,178.54
202-400-000-4800	WATER SALES	0.00	612,549.20	7,049,702.26	-6,437,153.06	-6,437,153.06
202-400-000-4810	WASTEWATER SALES	0.00	156,611.43	3,234,383.48	-3,077,772.05	-3,077,772.05
202-400-000-4815	TRASH & RECYCLING SALES	0.00	19,910.75	707,111.01	-687,200.26	-687,200.26
202-400-000-4900	TRANSFERS IN	0.00	0.00	12,245,300.20	-12,245,300.20	-12,245,300.20
Fund 202 Total:		0.00	124,369,552.11	124,369,552.11	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 204 - OLD BOND FUNDS 2						
204-11-1001	CLAIM ON CASH	0.00	0.00	0.00	0.00	0.00
204-11-1120	WATER IMPACT FEES	0.00	0.00	0.00	0.00	0.00
204-11-1121	WASTEWATER IMPACT FEES	0.00	0.00	0.00	0.00	0.00
204-11-1124	WASTEWATER CAPITAL RECOVERY	0.00	0.00	0.00	0.00	0.00
204-11-1180	2012 BOND PROCEEDS - W	0.00	0.00	0.00	0.00	0.00
204-11-1182	2012 BOND SERIES	0.00	0.00	0.00	0.00	0.00
204-11-1184	2014 BOND SERIES	0.00	0.00	0.00	0.00	0.00
204-11-1185	2015 BOND SERIES	0.00	0.00	0.00	0.00	0.00
204-11-1203	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
204-123-000-6643	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00
204-21-2009	A/P PENDING (DUE TO POOL CASH)	0.00	0.00	0.00	0.00	0.00
204-21-2011	ACCRUED ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
204-21-2090	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
204-21-2116	DEFERRED REVENUE SEWER CAPACITY F...	0.00	0.00	0.00	0.00	0.00
204-21-2134	DEFERRED REVENUE LFC WATER IMPACT...	0.00	0.00	0.00	0.00	0.00
204-21-2135	DEFERRED REVENUE LFC WASTEWATER ...	0.00	0.00	0.00	0.00	0.00
204-21-2400	BONDS PAYABLE-LONG TERM	0.00	0.00	0.00	0.00	0.00
204-31-3050	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
204-31-3345	CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00
204-400-000-4007	TDGP GRANT	0.00	0.00	0.00	0.00	0.00
204-400-000-4308	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
204-400-000-4336	WATER IMPACT FEES	0.00	0.00	0.00	0.00	0.00
204-400-000-4337	WASTEWATER IMPACT FEES	0.00	0.00	0.00	0.00	0.00
204-400-000-4341	WASTEWATER CAPITAL RECOVERY FEES	0.00	0.00	0.00	0.00	0.00
204-400-000-4660	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
204-400-000-4724	2014 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
204-400-000-4725	2015 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
204-400-000-4732	2012 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
204-400-000-4799	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
204-777-000-7500	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
204-777-000-8501	ENGINEERING/DESIGN	0.00	0.00	0.00	0.00	0.00
204-777-000-8502	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
204-777-000-8503	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
Fund 204 Total:		0.00	0.00	0.00	0.00	0.00

Trial Balance

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 205 - UTILITY CONSTRUCTION FUND						
205-11-1001	CLAIM ON CASH	-86,812.63	13,505,209.32	33,648,193.93	-20,142,984.61	-20,229,797.24
205-11-1180	2012 BOND PROCEEDS - W	113,679.05	209.23	113,586.02	-113,376.79	302.26
205-11-1182	2012 BOND SERIES	15,147.10	15,448.24	15,240.02	208.22	15,355.32
205-11-1184	2014 BOND SERIES	862,015.00	11,889.02	39.32	11,849.70	873,864.70
205-11-1185	2015 BOND SERIES	1,164,185.60	152,685.76	534,523.90	-381,838.14	782,347.46
205-11-1186	2016 BOND SERIES	4,870,027.00	65,800.59	1,146,824.38	-1,081,023.79	3,789,003.21
205-11-1187	2017 BOND SERIES	6,091,165.63	1,657,514.30	4,821,822.38	-3,164,308.08	2,926,857.55
205-11-1188	2018 BOND SERIES	0.00	54,151,130.07	5,246,874.64	48,904,255.43	48,904,255.43
205-11-1203	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
205-123-000-6643	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00
205-21-2009	ACCOUNTS PAYABLE PENDING	-394,707.58	11,998,355.05	12,985,735.08	-987,380.03	-1,382,087.61
205-21-2073	RETAINAGE PAYABLE	-435,735.60	601,920.22	517,718.02	84,202.20	-351,533.40
205-21-2090	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
205-31-3050	FUND BALANCE	-12,198,963.57	0.00	0.00	0.00	-12,198,963.57
205-400-000-4400	INTEREST INCOME	0.00	15,507.30	136,526.66	-121,019.36	-121,019.36
205-400-000-4722	INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00
205-400-000-4725	2015 BOND PROCEEDS	0.00	32,798,494.77	32,798,494.77	0.00	0.00
205-400-000-4758	CDBG REIMBURSEMENT	0.00	0.00	275,000.00	-275,000.00	-275,000.00
205-400-000-4799	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
205-400-000-4900	TRANSFERS IN	0.00	0.00	32,798,494.77	-32,798,494.77	-32,798,494.77
205-777-000-7500	TRANSFERS OUT	0.00	9,920,978.47	0.00	9,920,978.47	9,920,978.47
205-777-000-8501	ENGINEERING/DESIGN	0.00	2,328,195.23	2,328,195.23	0.00	0.00
205-777-000-8502	CONSTRUCTION	0.00	9,804,042.22	9,804,042.22	0.00	0.00
205-777-000-8503	MISCELLANEOUS EXPENSE	0.00	113,190.87	0.00	113,190.87	113,190.87
205-777-000-8504	EQUIPMENT	0.00	0.00	0.00	0.00	0.00
205-777-000-8505	COMPUTER HARDWARE/SOFTWARE	0.00	26,161.28	0.00	26,161.28	26,161.28
205-777-000-8506	ROW/EASEMENTS	0.00	429,621.56	425,042.16	4,579.40	4,579.40
205-777-000-8507	VEHICLES	0.00	0.00	0.00	0.00	0.00
205-777-000-8509	TESTING	0.00	0.00	0.00	0.00	0.00
Fund 205 Total:		0.00	137,596,353.50	137,596,353.50	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 206 - UTILITY IMPACT FEE FUND						
206-11-1001	CLAIM ON CASH	-33,928.06	4,733,221.14	4,426,299.13	306,922.01	272,993.95
206-11-1120	WATER IMPACT FEES ACCOUNT	2,516,954.95	2,653,947.11	1,410,236.36	1,243,710.75	3,760,665.70
206-11-1121	WASTEWATER IMPACT FEES ACCOUNT	1,686,749.55	2,597,528.44	1,707,065.96	890,462.48	2,577,212.03
206-11-1125	WASTEWATER BUILDING FEES DEFERRED...	759,128.89	620,807.40	66,298.91	554,508.49	1,313,637.38
206-11-1203	DUE FROM OTHER FUNDS	0.00	21,135.25	21,135.25	0.00	0.00
206-11-1465	PREPAID EXPENSES	0.00	393,023.00	0.00	393,023.00	393,023.00
206-11-1466	PREPAID OPERATING LEASE	786,046.55	0.00	786,046.55	-786,046.55	0.00
206-117-000-6491	UTRWD FACILITIES CHARGES	0.00	393,023.55	0.00	393,023.55	393,023.55
206-117-000-6670	DEVELOPER INCENTIVE PAYMENT	0.00	1,654,655.71	0.00	1,654,655.71	1,654,655.71
206-117-000-6680	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
206-117-000-6850	CAPITAL - WATER	0.00	0.00	0.00	0.00	0.00
206-117-000-7500	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
206-117-000-8501	ENGINEERING/DESIGN	0.00	0.00	0.00	0.00	0.00
206-117-000-8502	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
206-117-000-8503	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
206-117-000-8506	ROW/EASEMENTS	0.00	0.00	0.00	0.00	0.00
206-117-000-8509	TESTING	0.00	0.00	0.00	0.00	0.00
206-117-000-8600	LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00
206-118-000-6491	UTRWD FACILITIES CHARGES	0.00	0.00	0.00	0.00	0.00
206-118-000-6670	DEVELOPER INCENTIVE PAYMENT	0.00	0.00	0.00	0.00	0.00
206-118-000-6680	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
206-118-000-6860	CAPITAL - WASTEWATER	0.00	0.00	0.00	0.00	0.00
206-118-000-7500	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
206-118-000-8501	ENGINEERING/DESIGN	0.00	0.00	0.00	0.00	0.00
206-118-000-8502	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
206-118-000-8506	ROW/EASEMENTS	0.00	0.00	0.00	0.00	0.00
206-118-000-8509	TESTING	0.00	0.00	0.00	0.00	0.00
206-118-000-8600	LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00
206-21-2009	ACCOUNTS PAYABLE PENDING	-128,800.00	2,067,499.95	1,944,899.95	122,600.00	-6,200.00
206-21-2073	RETAINAGE PAYABLE	0.00	0.00	0.00	0.00	0.00
206-21-2090	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
206-21-2116	DEFERRED REVENUE SEWER CAPACITY F...	-629,320.52	42,000.00	616,500.00	-574,500.00	-1,203,820.52
206-21-2134	DEFERRED REVENUE LFC WATER IMPACT...	-2,484,035.26	1,452,035.46	2,893,005.22	-1,440,969.76	-3,925,005.02
206-21-2135	DEFERRED REVENUE LFC WASTEWATER ...	-1,686,749.55	1,603,854.03	2,706,588.00	-1,102,733.97	-2,789,483.52
206-31-3050	FUND BALANCE	-786,046.55	0.00	0.00	0.00	-786,046.55
206-400-000-4336	WATER IMPACT FEES	0.00	38,722.97	767,274.25	-728,551.28	-728,551.28
206-400-000-4337	WASTEWATER IMPACT FEES	0.00	43,700.00	883,728.75	-840,028.75	-840,028.75
206-400-000-4338	BUILDING ACTIVITY FEES	0.00	0.00	0.00	0.00	0.00
206-400-000-4400	INTEREST INCOME	0.00	289.27	86,364.95	-86,075.68	-86,075.68
206-400-000-4660	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
206-400-000-4900	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Fund 206 Total:		0.00	18,315,443.28	18,315,443.28	0.00	0.00

Trial Balance

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 207 - SPECIAL ASSESSMT REVENUE						
207-11-1001	CLAIM ON CASH	-290,302.14	715,874.76	416,058.74	299,816.02	9,513.88
207-11-1141	PID AGENT ACCOUNT	23,215.15	15,409.24	2,770.41	12,638.83	35,853.98
207-11-1142	PID ACCOUNT - PARKS AT WILSON	0.00	235,504.69	234,500.04	1,004.65	1,004.65
207-11-1151	SPECIAL ASSESSMENT ACCOUNT	496,817.27	229,750.71	493,512.42	-263,761.71	233,055.56
207-11-1157	LAMR PAWC 380 ACCOUNT	76,071.40	1,049.19	3.47	1,045.72	77,117.12
207-11-1203	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
207-123-000-6670	DEVELOPER INCENTIVE PAYMENT	0.00	0.00	0.00	0.00	0.00
207-123-000-7500	TRANSFERS OUT	0.00	412,587.49	0.00	412,587.49	412,587.49
207-21-2009	ACCOUNTS PAYABLE PENDING	0.00	3,471.25	5,152.83	-1,681.58	-1,681.58
207-21-2074	PREPAID PID ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
207-21-2075	PID ADMIN FEES - PAWC	-23,215.15	5,060.74	409.24	4,651.50	-18,563.65
207-21-2090	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
207-21-2205	CCMI PAYMENT TO DEVELOPER	-73,567.08	0.00	0.00	0.00	-73,567.08
207-31-3050	FUND BALANCE	-209,019.45	0.00	0.00	0.00	-209,019.45
207-400-000-4400	INTEREST INCOME	0.00	3.67	2,631.90	-2,628.23	-2,628.23
207-400-000-4611	CONTRIBUTIONS	0.00	0.00	463,672.69	-463,672.69	-463,672.69
207-400-000-4762	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
207-400-000-4900	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Fund 207 Total:		0.00	1,618,711.74	1,618,711.74	0.00	0.00

041

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 208 - STORMWATER DRAINAGE FUND						
208-11-1001	CLAIM ON CASH	281,187.13	445,102.02	392,162.55	52,939.47	334,126.60
208-11-1128	STORMWATER/DRAINAGE ACCOUNT	0.00	0.00	0.00	0.00	0.00
208-11-1203	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
208-11-1304	DRAINAGE RECEIVABLE	0.00	0.00	0.00	0.00	0.00
208-124-000-6100	SALARIES	0.00	0.00	0.00	0.00	0.00
208-124-000-6105	OVERTIME	0.00	0.00	0.00	0.00	0.00
208-124-000-6150	P/R TAX EXPENSE	0.00	0.00	0.00	0.00	0.00
208-124-000-6151	SUTA	0.00	0.00	0.00	0.00	0.00
208-124-000-6154	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
208-124-000-6155	HSA BENEFIT	0.00	0.00	0.00	0.00	0.00
208-124-000-6156	RETIREMENT-TMRS	0.00	0.00	0.00	0.00	0.00
208-124-000-6157	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00
208-124-000-6158	INCENTIVE PAY	0.00	0.00	0.00	0.00	0.00
208-124-000-6159	ALLOWANCES	0.00	0.00	0.00	0.00	0.00
208-124-000-6160	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00
208-124-000-6680	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
208-124-000-6870	CAPITAL - DRAINAGE	0.00	0.00	0.00	0.00	0.00
208-124-000-7500	TRANSFERS OUT	0.00	257,296.53	0.00	257,296.53	257,296.53
208-124-000-8501	ENGINEERING/DESIGN	0.00	112,272.53	112,272.53	0.00	0.00
208-124-000-8502	CONSTRUCTION	0.00	138,774.00	138,774.00	0.00	0.00
208-124-000-8503	MISCELLANEOUS EXPENSE	0.00	10,904.00	0.00	10,904.00	10,904.00
208-124-000-8506	ROW/EASEMENTS	0.00	6,250.00	6,250.00	0.00	0.00
208-124-000-8509	TESTING	0.00	0.00	0.00	0.00	0.00
208-21-2009	ACCOUNTS PAYABLE PENDING	-104,296.62	385,533.35	295,486.73	90,046.62	-14,250.00
208-21-2073	RETAINAGE PAYABLE	0.00	0.00	0.00	0.00	0.00
208-21-2090	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
208-21-2300	BONDS PAYABLE-CURRENT	0.00	0.00	0.00	0.00	0.00
208-21-2400	BONDS PAYABLE-LONG TERM	0.00	0.00	0.00	0.00	0.00
208-31-3050	FUND BALANCE	-176,890.51	0.00	0.00	0.00	-176,890.51
208-400-000-4339	STORMWATER DRAINAGE FEES	0.00	379.20	408,390.65	-408,011.45	-408,011.45
208-400-000-4400	INTEREST INCOME	0.00	483.86	3,659.03	-3,175.17	-3,175.17
208-400-000-4611	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
208-400-000-4900	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Fund 208 Total:		0.00	1,356,995.49	1,356,995.49	0.00	0.00

Trial Balance

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 209 - WATER CAPITAL RECOVERY						
209-11-1001	CLAIM ON CASH	0.00	388,344.77	267,525.92	120,818.85	120,818.85
209-11-1123	WATER CAPITAL RECOVERY ACCOUNT	0.00	690,762.41	309,002.78	381,759.63	381,759.63
209-11-1203	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
209-117-000-7500	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
209-117-000-8501	ENGINEERING/DESIGN	0.00	0.00	0.00	0.00	0.00
209-117-000-8502	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
209-117-000-8505	COMPUTER HARDWARE/SOFTWARE	0.00	0.00	0.00	0.00	0.00
209-117-000-8506	ROW/EASEMENTS	0.00	0.00	0.00	0.00	0.00
209-117-000-8509	TESTING	0.00	0.00	0.00	0.00	0.00
209-117-000-8600	LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00
209-21-2009	ACCOUNTS PAYABLE PENDING	0.00	0.00	0.00	0.00	0.00
209-21-2073	RETAINAGE PAYABLE	0.00	0.00	0.00	0.00	0.00
209-21-2090	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
209-31-3050	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
209-400-000-4340	WATER CAPITAL RECOVERY FEES	0.00	154,137.33	654,956.18	-500,818.85	-500,818.85
209-400-000-4400	INTEREST INCOME	0.00	528,088.70	529,848.33	-1,759.63	-1,759.63
209-400-000-4900	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Fund 209 Total:		0.00	1,761,333.21	1,761,333.21	0.00	0.00

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Trial Balance

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 210 - SEWER CAPITAL RECOVERY						
210-11-1001	CLAIM ON CASH	0.00	219,885.90	139,249.15	80,636.75	80,636.75
210-11-1124	WASTEWATER CAPITAL RECOVERY ACCO...	0.00	486,018.19	103,953.72	382,064.47	382,064.47
210-11-1203	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
210-118-000-7500	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
210-118-000-8501	ENGINEERING/DESIGN	0.00	0.00	0.00	0.00	0.00
210-118-000-8502	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
210-118-000-8505	COMPUTER HARDWARE/SOFTWARE	0.00	0.00	0.00	0.00	0.00
210-118-000-8506	ROW/EASEMENTS	0.00	0.00	0.00	0.00	0.00
210-118-000-8509	TESTING	0.00	0.00	0.00	0.00	0.00
210-118-000-8600	LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00
210-21-2009	ACCOUNTS PAYABLE PENDING	0.00	0.00	0.00	0.00	0.00
210-21-2073	RETAINAGE PAYABLE	0.00	0.00	0.00	0.00	0.00
210-21-2090	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
210-31-3050	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
210-400-000-4341	WASTEWATER CAPITAL RECOVERY FEES	0.00	87,799.81	548,436.56	-460,636.75	-460,636.75
210-400-000-4400	INTEREST INCOME	0.00	500,185.07	502,249.54	-2,064.47	-2,064.47
210-400-000-4900	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Fund 210 Total:		0.00	1,293,888.97	1,293,888.97	0.00	0.00

044

Trial Balance

Date Range: 10/01/2017 - 09/30/2018

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 211 - STORMWATER CAPITAL RECOVERY FUND						
211-11-1001	CLAIM ON CASH	0.00	0.00	0.00	0.00	0.00
211-11-1203	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
211-124-000-7500	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
211-124-000-8501	ENGINEERING/DESIGN	0.00	0.00	0.00	0.00	0.00
211-124-000-8502	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
211-124-000-8503	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00
211-124-000-8506	ROW/EASEMENTS	0.00	0.00	0.00	0.00	0.00
211-124-000-8509	TESTING	0.00	0.00	0.00	0.00	0.00
211-21-2009	ACCOUNTS PAYABLE PENDING	0.00	0.00	0.00	0.00	0.00
211-21-2073	RETAINAGE PAYABLE	0.00	0.00	0.00	0.00	0.00
211-21-2090	DUE TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
211-31-3050	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
211-400-000-4344	STORMWATER CAPITAL RECOVERY FEE	0.00	0.00	0.00	0.00	0.00
211-400-000-4400	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
211-400-000-4611	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
211-400-000-4900	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Fund 211 Total:		0.00	0.00	0.00	0.00	0.00
Report Total:		0.00	286,312,278.30	286,312,278.30	0.00	0.00

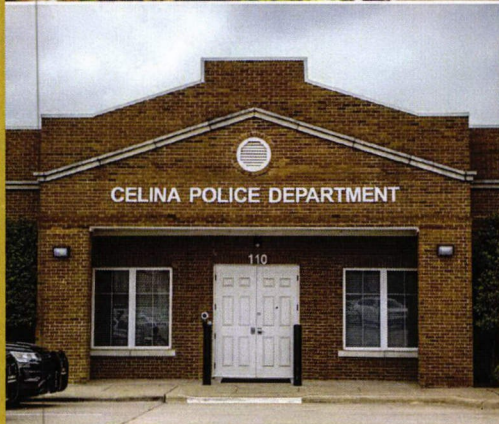
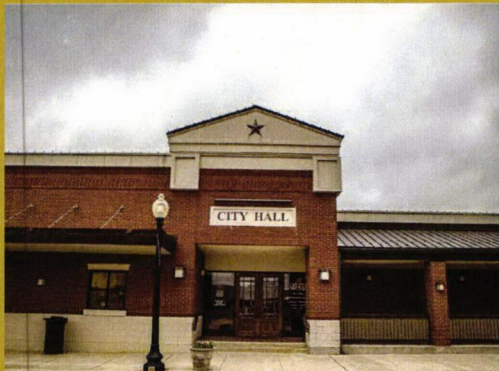
Fund Summary

Fund	Beginning Balance	Total Debits	Total Credits	Ending Balance
202 - WATER/WASTEWATER FUND	0.00	124,369,552.11	124,369,552.11	0.00
204 - OLD BOND FUNDS 2	0.00	0.00	0.00	0.00
205 - UTILITY CONSTRUCTION FUND	0.00	137,596,353.50	137,596,353.50	0.00
206 - UTILITY IMPACT FEE FUND	0.00	18,315,443.28	18,315,443.28	0.00
207 - SPECIAL ASSESSMT REVENUE	0.00	1,618,711.74	1,618,711.74	0.00
208 - STORMWATER DRAINAGE FUND	0.00	1,356,995.49	1,356,995.49	0.00
209 - WATER CAPITAL RECOVERY	0.00	1,761,333.21	1,761,333.21	0.00
210 - SEWER CAPITAL RECOVERY	0.00	1,293,888.97	1,293,888.97	0.00
211 - STORMWATER CAPITAL RECOVERY FUND	0.00	0.00	0.00	0.00
Report Total:	0.00	286,312,278.30	286,312,278.30	0.00

ANNUAL OPERATING BUDGET



FISCAL YEAR 2018-2019



CITY OF CELINA, TEXAS

City of Celina 4-2



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Celina
Texas**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrill

Executive Director

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Budget Cover Page

Budget Cover Page

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

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

For:

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

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

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

For:

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

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

PROPERTY TAX RATE	FY 2017-2018	FY 2018-2019
Property Tax Rate:	\$0.645000/100	\$0.645000/100
Effective Tax Rate:	\$0.553004/100	\$0.623353/100
Effective M&O Tax Rate:	\$0.427800/100	\$0.385416/100
Rollback Tax Rate:	\$0.604520/100	\$0.699398/100
Debt Rate:	\$0.217200/100	\$0.2595840/100

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

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

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Budget Cover Page

City of Celina Annual Budget

Adopted September 11, 2018

For the fiscal year

October 1, 2018 through September 30, 2019

City Leadership

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

Proposed and submitted by:

Jason Laumer City Manager

Prepared by:

Jay Toutounchian Director of Finance

For additional information contact:

Jay Toutounchian

Finance Department

142 N. Ohio Street

Celina, TX 75009

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Reader's Guide

The Budget is organized to make it an efficient and concise tool for the reader. Each section serves a specific purpose.

The following are the major sections of the budget.

Letter of Transmittal – Communication from the City Manager to the Mayor and City Council. It includes the Budget Message, highlights the budget and addresses the goals and priorities set by City Council. Additional budget commentary is included with the individual departments.

Introduction – The introduction includes the following information:

City Profile – This section provides a brief history of the City of Celina and information on current demographics.

Entity Wide Schedules- This provides a summary of the budget in tables, charts, graphs and narratives. Overall revenues and expenditures are broken down by various categories. The budget for fiscal year 2018-19 is compared with actual results from the two prior years and with a projection for the current year, 2017-18, to help put the budget in context. Fund balances are disclosed and discussed. This section also details the City's approach to a departmental budget and describes the relationship between departments and funds. The City's organizational chart is located in this section.

Proposed Budget by Fund – Each fund's budget section follows the same format. An introduction is provided to explain the role of the fund within the City and describe the functions and services that it provides. The fund's accounting structure as well as its presentation within the financial statements is discussed. Revenues are explained in detail and a summary is provided. Expenses are separated by department. Each department is explained in narrative format and actual figures are provided for two years prior, the current year projected actual and the following year's budget request.

This format is used for the following funds:

General Fund

Water/Wastewater Fund

Debt Service Fund

Main Street Fund

Special Assessment Revenue Fund

Major Equipment Replacement Fund

Capital Acquisition Fund

All Capital Projects Funds

TIRZ Funds

Appendices – This section contains the following:

Economic Development Corporation

Community Development Corporation

Personnel details and FTE tables

Description of the budgeting process & budget calendar

Financial Policies

Water Rates and the City's Top Ten Lists

Glossary



Letter of Transmittal

City Manager's Message

Budget Message



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City Manager's Message

September 11, 2018

Mayor and Council:

As in years past, interest in the City of Celina continues to grow as word spreads about living in our City. With this interest comes rapid growth in the City as the Dallas-Fort Worth metro area continues its ongoing economic expansion. As staff continues to encourage that interest, we must plan intentionally to receive the growth moving north of Frisco and Prosper and into Celina's city limits. We can do that by focusing on three main areas: 1) One-Stop Shop for development, 2) Setting the stage for growth, and 3) Strategic Visioning of Celina's future as the premier location to live and develop in the metroplex.

ONE STOP SHOP DEVELOPMENT

As in previous years, we anticipate the facilitation of several new developments—both residential and commercial—in the next fiscal year. These developments continue to drive the rise in single-family home permit applications, with the number of permits expected to rise by more than 15% over last budget year.

Given this continuing demand for permits, staff is committed to making it easier to do business for those building in Celina. Staff is streamlining the development review process established last year, which guides all development permitting and reviews in order to finish permit processes quickly to get developers and builders operational as quickly as possible. Additionally, to help inspectors keep up with the consistent increases in required inspections per day, one new Building Inspector is budgeted to begin October 1st, plus one more at mid-year with the assumption that permitting revenues continue to increase. Fees have been adjusted to help cover this increase.

SETTING THE STAGE

As Celina's growth ramps up, it is important for the City to "set the stage" for that growth. Setting the stage takes place not only by creating the necessary physical infrastructure such as roads, water, and wastewater that allows growth to develop, but also by arranging the organizational structure in a way that allows the City to adapt and serve the dynamic and changing needs of that growth.

Infrastructure

The FY2019 budget contains funding for several capital projects. Water and wastewater capital projects include the Downtown Wastewater Treatment Plant (WWTP), increasing capacity from the Upper Trinity Regional Water District, pump station improvements for better water supply for our residents, and an elevated water tower. Additional capital improvement projects are funded as well, including Phase 1 Fire Stations at both Light Farms and Sutton Fields, Old Celina Park expansion, remodels for the Economic Development Corporation, Council Chambers/Annex, and City Hall buildings. Also included are Downtown improvements for infrastructure, parking, welcoming patios, and Founders Park, all aimed at encouraging new restaurants, office and retail businesses to locate and grown in our Downtown. Additional funds are also included in general street maintenance, with a goal to increase the funding each year as the budget grows to preserve well-maintained streets.

Public Safety

City Manager's Message

Police, Fire and EMS are perhaps the most well-known representatives of any City. Celina's first responders have made Celina especially proud this past year, with selfless service to our neighbors to the south hit by a hurricane, significant narcotics seizures, and even a national hero arising from Celina's ranks. Whatever the emergency, Public Safety needs continue to increase as Celina expands. The budget includes three police officers and two firefighters starting October 1st and an additional four firefighters and three police officers mid-year. In addition, staff briefly worked on a provisional FY2020 budget, and through discussions with the Police Chief, we expect to include at least the same in next year's budget to get the Police Department to some key milestones with service areas and coverage. The Fire Department, however, will grow substantially this coming year due to a Federal grant recently awarded.

SAFER Grant

In spring of this year, the City of Celina hired a grant writing firm to apply for a key Federal public safety grant for Fire Departments to accommodate extra staffing. The Staffing for Adequate Fire & Emergency Response (SAFER) Grant was officially awarded in September of 2018, and enables the City to hire 18 firefighters immediately. With this incredible grant, the City will begin hiring new firefighters to be placed in the two new fire stations, which are projected to be completed early in the 2020 calendar year.

Administration Staffing

For several years, Celina's Finance Department has made incredible use of the limited resources at their disposal, resulting in not only budget and transparency awards, but also excellent and rising credit ratings. However, both the City's growth and the management of grants, bond funds, and special financing districts such as Public Improvement Districts (PIDs) and Tax Increment Reinvestment Zones (TIRZ) have imposed a large workload on a small staff. It is now time to provide help to the staff that has achieved so much. The proposed budget includes a Purchasing Manager to handle all purchasing, CIP expenditures, bidding, legal requirements, and purchase orders. This position is needed to help aid in the control of all the funds, help staff in the other departments, and to ensure the City stays legal in its contracting and project management. Due to limited office space until a remodel, some Finance positions are proposed to begin at half-year, including a Payroll and Benefits Coordinator, and a Senior Accountant. Also starting at half-year are a Court Clerk, IT Technician, Utility Billing Clerk, and a Special Events Coordinator to allow the Community Relations Manager to concentrate on social media and information releases to tell our story and build interest in Celina. Some administrated PID fee revenue will be used per our agreements to offset some of the costs of these new positions. In addition, extended Library Hours have been budgeted for part time staff to keep up with programs and to expand hours.

Water Tower Leases and Rental Program

Recently the City has been aggressive in obtaining new cell phone tower leases on our water towers. It not only helps our residents who use cell phones by enhancing cellular coverage, but the proposed budget also directs revenues from these leases into a separate fund to encourage several possible grant programs. Programs to be proposed for the use of these funds include: arts grants to help fund public art and murals in the Downtown; a façade grant program for Downtown; an HOA grant program to help pay for playground, entrance, screening and beautification programs, as well as a neighborhood integrity grant to add screening and beautification on thoroughfares and collector streets that lack HOAs. Over time these little projects could have a large impact overall on Celina.

Several cities have enacted a rental ordinance that includes a small annual fee on rental homes to treat them more like a business. Typically, this fee is between \$25 to \$50 dollars. The budget includes a code/health inspector position October 1st and a code position mid-year. Bringing this health inspection function in-house will save money, and the proposed fee will pay for health and safety inspection services to be provided.

City Manager's Message

Pay, Benefits and Development

After discussions with many employees, it is clear that the City's health insurance program is behind the market with many other cities, and is a deterrent to keeping and hiring qualified personnel, especially if they need a family insurance plan. Therefore, included within the budget is additional funding set aside as the Human Resources Department works on a new health plan to begin January 1st. This will bring the City closer but not fully to market on average budgeted funds per employee for health care. There will be some major changes while switching from the allowance system, which is not used by any other city, to a health insurance benefit only. It is important, however, to compare favorably with our peers and the market as we compete to attract and keep talent. The proposed budget also includes a 3% cost of living step adjustment, as well as a 6% raise, for employees below the \$40,000 pay scale. This will mainly affect Public Works and Parks to allow the City to retain and recruit talent to those departments.

This year's budget also includes funding for employee training and development, especially in areas such as leadership training and development, and skills training. This is a crucial area of needed improvement as Celina's needs for excellent supervisors increases.

ENVISIONING THE FUTURE

Setting the stage to move forward is only part of the answer; we must also intentionally plan ahead to where the City will be in the years to come. Staff met with Council in April of this year to create a two-year Strategic Plan that helped solidify the City's vision of a small, rural, but connected Celina.

Accordingly, the budget includes funding for a Comprehensive Plan, a Parks Master Plan, a Zoning code overhaul, and funding to finish the Hike and Bike Trail Master Plan as well as the Downtown Master Plan to attract business and to build a unique culture, and finally, fund to update downtown zoning.

The Council also recently adopted the Core Values of Excellence, Community, Integrity, and Unselfish Service that will guide everything from new hires to staff evaluations and how we treat our customers.

A citizen survey conducted this past fiscal year noted residents' deep affection for Celina's hometown, rural country feel. What's more, those who move to Celina frequently cite that same feel as a chief reason to move here. As Celina continues its rapid development, it is crucial that the City take intentional steps to channel that growth in a way that maintains the hometown, rural theme as much as possible. With extensive growth on Celina's immediate horizon, we have an opportunity like so few cities have had to prepare for it in a way that guarantees a historical legacy stretching into the next century.

Sincerely,

Jason Laumer
City Manager

Budget Message

The City's budget is a complex document and represents the culmination of months of preparation and discussion among Council, City Manager, Finance Director and the departments regarding the best ways to provide services to the community at the greatest value. This budget was developed to be consistent with the City's high performing philosophy, which strives to simultaneously deliver high product and service quality, outstanding customer value and sound financial performance. City departments worked very closely with the Finance Department to draft a budget that fit within revenue expectations and key departmental goals.

As required by the City's Charter, the proposed budget was provided to the city council by July 30th. Concurrently, copies of the proposed budget are made available to the public on the City's website and on file at the City Secretary's Office. The City Council considers the proposed budget and provides public hearings where public input regarding the budget programs and financial impact is heard.

The budget is formally adopted by the City Council during the regular City Council meeting in September. The budget goes into effect on October 1.

Budget Key Dates

February	Budget Kickoff
March – May	Departmental submission of budget documents
June	Executive review of departmental Proposed Budget
July	Budget Retreat
July	Tax roll certification by Chief Appraiser
July	City Manager submits Proposed Budget to the City Council
August	Publication of Proposed Tax Rate and conduct public hearings
September	Proposed Budget submitted for approval by the City Council
October	Budget becomes effective

Performance Measurement

The management of the City of Celina believes that it is important to not only plan for and provide adequate levels of quality service, but to also provide a means of measuring and reporting the result of its efforts. The Finance Department provides quarterly reports that discuss how each department is performing which ultimately can determine the value of programs and opportunities for improvements.

This budget attempts to provide basic measurement data regarding changes in funding for various departments. The manner in which this measurement data is presented is a standard bar chart reflecting comparative expenditures for the current and most recent fiscal year. Due to the nature and complex operation of each department, it is next to impossible to provide a single or even a few statistical measures. However, funding comparisons provide a broad view of changes in level of service for the departments.

Budget Message

With regard to the fiscal year ending on September 30, 2018, the City of Celina anticipates another solid performance in terms of financial condition and quality of service provided to its citizens. Financial goals will be met and the City's strong financial position will be maintained. Substantial progress has been made toward the goals set by the Council for the City and its departments and levels of service have continued to meet the demand of the City of Celina's growing community.

Trend Analysis

The City of Celina is a strong advocate of fiscally conservative philosophy when projecting and budgeting for revenues and expenditures.

During budget year, revenues and expenditures are closely monitored by the Finance Department along with oversight from the City Manager's office so that adjustments to spending levels can be implemented, if needed. The City considers many factors as presented through this budget document along with trend analysis to develop and manage the budget as the year progresses.

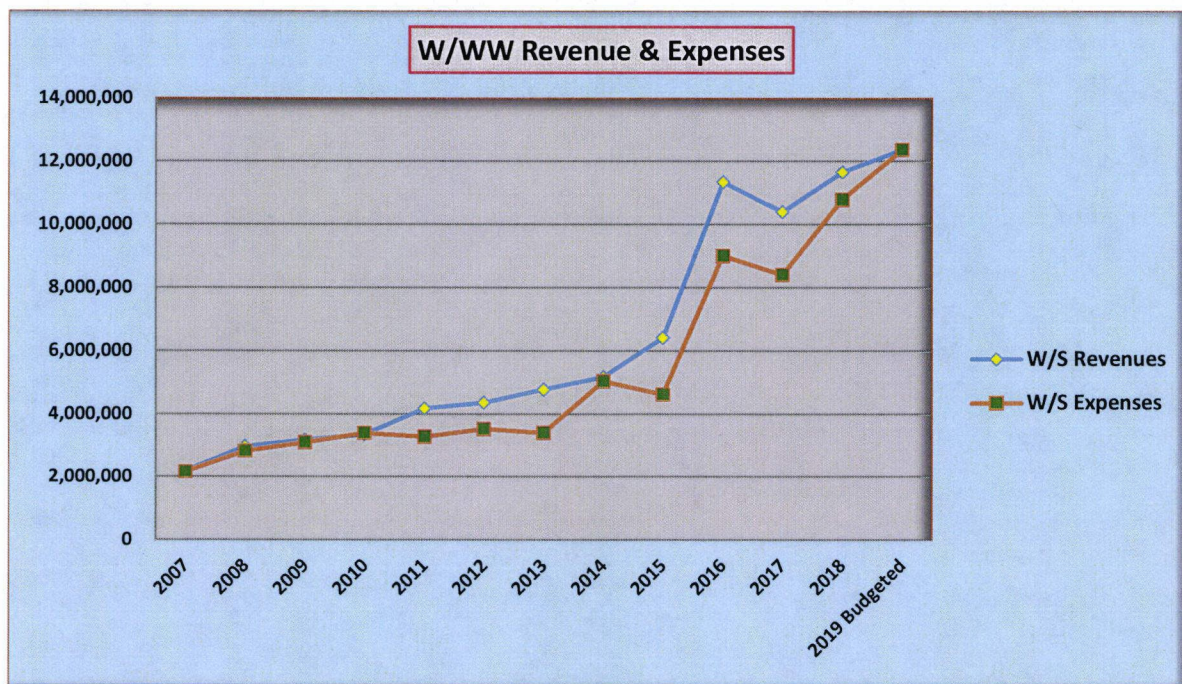
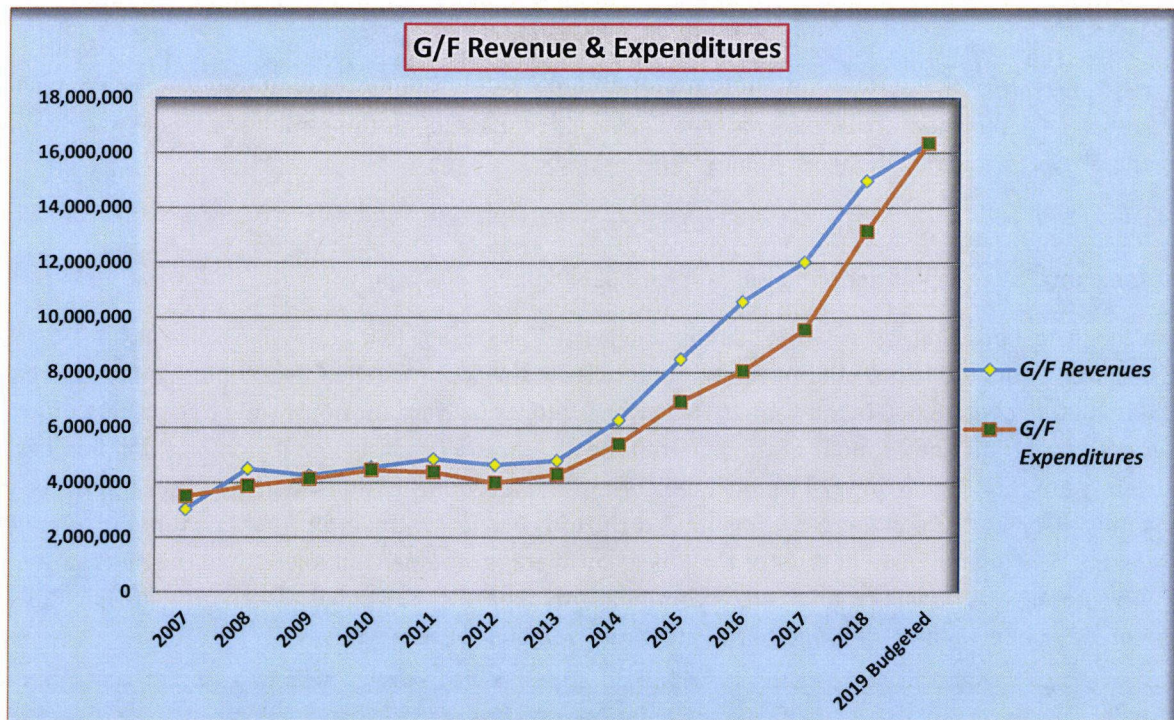
Revenue Trends

The City of Celina utilizes a fiscally conservative strategy when projecting revenues. Residential and commercial growth, along with economic expectations, are primary drivers in estimating revenues. In the past several years the City of Celina has enjoyed a relatively stable upward revenue trend. This trend was caused by growth in population, property values, sales tax and improvement in the housing sector. The economic slowdown of 2006 - 2009 had some effect on General Fund and Utility Fund revenues, but as the graph shows below, this slowdown movement has ended and the City anticipates robust growth during the next several years.

The City of Celina is striving to diversify its revenues, expand the City tax base through economic expansion, maintain healthy financial reserves and hire and retain top quality workforce. By adhering to these principals, the City will deliver cost effective services in a customer friendly, pro-business and pro-development manner.

The City applies the same principals to its non-governmental funds as well. The City of Celina assures long term water supply for future growth by investing a substantial amount on its water and waste water infrastructures.

Budget Message



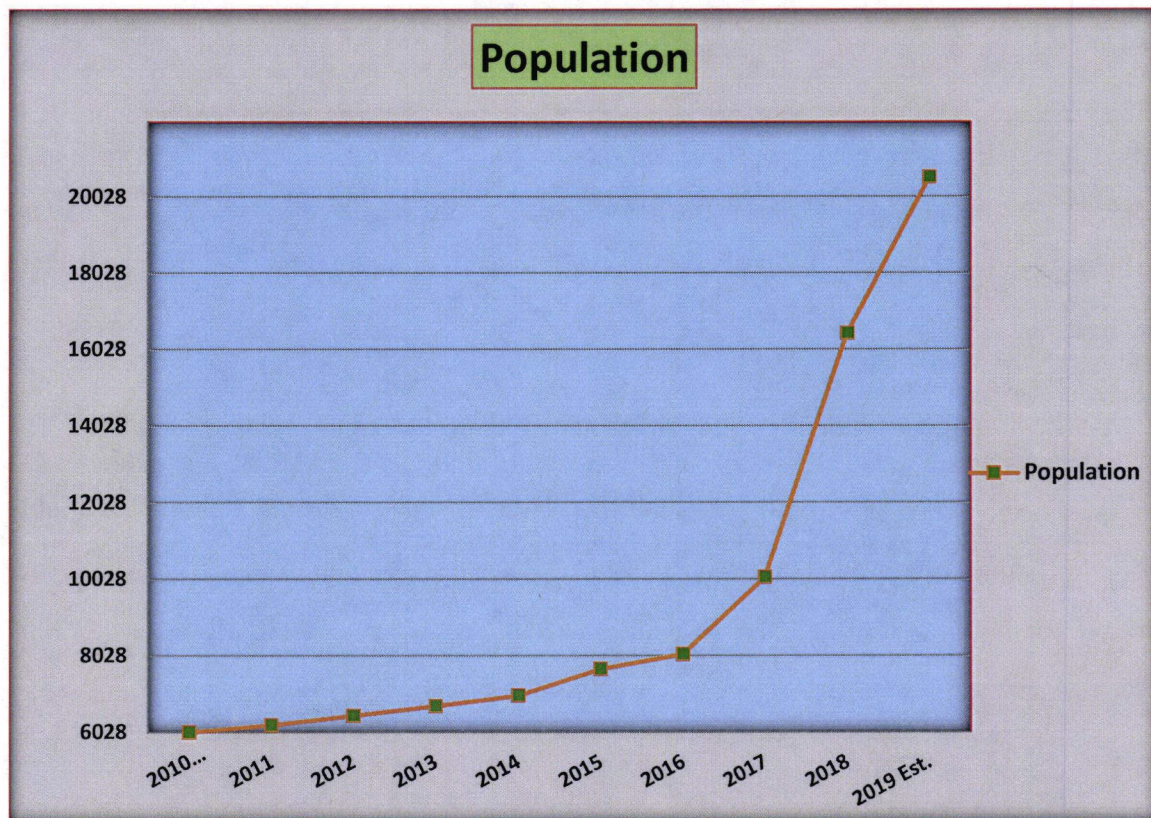
Budget Message

Expenditures Trends

Expenditure trends are projected using prior year's spending patterns in conjunction with assessing the impact of current year influences such as departmental objectives and goals. In this year's budget, the same fiscally conservative strategy has been applied and allows for modification in spending, if necessary.

Economic Outlook and Revenue Projection for Fiscal Year 2018 - 2019

Texas is one of the fastest growing states in the country and North Texas leads that growth. In Collin County, Celina continues to see strong population growth relative to other cities in the country. The City's population has increased from 1,800 in the year 2000 to over 16,000 in the year 2018. As Texas moves forward cautiously due to declining oil prices, the North Texas area's geographic and economic distance from the oil industry has insulated it from any major impact. U.S. Economic indicators are showing an upward trend in the current U.S. economy nationwide. The same indicators are demonstrating much faster and healthier growth in the North Texas economy. Unemployment continues to be well below the national average. The unemployment rate for the City is ,on average, one percent lower than the national average of 3.8% and the job creation and housing market are exceptionally strong. This growth has placed pressures on City resources, consequently, the City of Celina must respond to this increased demand for services.



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Budget Message

Two priorities addressed in this budget are: sufficient funding for public safety to provide core operating services in response to the anticipated population growth, and public works services to meet the needs and expectations of a larger community. A growing population directly influences the housing industry and, ultimately the property tax base. This budget reflects continued growth in and around the city.

The City of Celina's governing body and management understand that diversification of Celina's economy is a key to financial stability. The retail market is bouncing back and the North Texas area has been noted for its strength. The City of Celina's leadership team is working tirelessly to make Celina a major destination for retail business. Over the next five years new economic development projects will reshape Celina's economy by diversifying the economy and bringing in new residents and visitors. Another potential economic development project for the downtown core is a Class A office building. This project will provide a large number of offices within walking distance to the historic Celina downtown square.

Revenue Assumptions

Revenue assumptions for the ensuing fiscal year are expected to follow the growth curve of job creation, population growth, retail sales activity and housing starts. Other revenues, such as property and sales tax revenue, are forecasted using historical data in conjunction with economic conditions of the area. The total certified value of all taxable property, as rendered by the Collin County Appraisal District, is shown in the chart below.

	Adopted for FY 2018	Adopted for FY 2019
Total Taxable Value	\$1,080,755,891	\$1,455,531,761
Tax Rate	64.50000 cents / \$100	64.50000 cents / \$100
Maintenance & Operation Rate	42.78000 cents / \$100	38.54160 cents / \$100
Interest & Sinking Rate	21.72000 cents / \$100	25.95840 cents / \$100

To fund operations, such as police service, street maintenance, fire and EMS services, library, parks and recreation and debt service on outstanding debt, the City levies a tax on all taxable property. This budget includes a tax rate of 64.50 cents per \$100 of property value which remains unchanged from previous year. This tax rate is more than effective rate, which provides more revenue than collected from properties on the tax roll last year. Sales tax collection is on the rise for the City of Celina. The City's economy is expected to generate approximately \$2,410,000 in sales tax revenue for fiscal year 2018-2019. This amount includes 25% for EDC and 25% for CDC. The City portion of the sale tax for fiscal year 2018-2019 is estimated to be \$1,205,000, which is the remaining 50%. The sales tax revenue source is extremely important to the City. Sales tax revenue reduces reliance on property tax and makes up approximately eight percent of the general revenue. The sales tax as a revenue figure is subject to economic cycles and discretionary buying characteristics of the consumer and, accordingly, must be monitored and projected carefully.

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Budget Message

The following are brief explanations for other revenue categories:

Franchise Fee Revenue

Franchise fee revenue represents a vital portion of the City's general revenues. This revenue is derived from major public utilities operating within the City and is intended to reimburse the City for use of public streets and right of way. The franchise fee revenue growth is expected to reflect population and commercial development growth rates.

Licenses, Permits and Fees

Revenues from these categories are intended to cover the costs of general governmental services such as building inspection, plat recording and consultation, subdivision review, site plan fees to assist in recovering costs associated with the development review process, fire inspection fees for commercial construction and other various services.

Police Department Fines and Costs

Revenues in this category are produced through payment of citations, warrants and court costs. The citations issued by the Police Department are processed through and collected or adjudicated by the Municipal Court. Although the Police Department continues to expand significant resources on Community Oriented Policing; which focuses on reduction of crimes by attacking the root of the problem not the symptoms, revenue is generated due to continued focus on traffic law enforcement for our citizen's safety.

Recreation Program Fees

The City of Celina created the Parks & Recreation Department to generate revenue through field usage and concession stand fees. These fees help to partially offset the costs of operating the Celina Park system. Fees are established by anticipating membership activity and program usage.

Water/Wastewater Utility Fund Transfer

For the Fiscal Year 2018 – 2019, transfer from Water/Wastewater Utility Fund to the General Fund is \$603,000. that represents approximately 5% of the Water/Wastewater Utility Fund's expenses. The transfer is designed to reimburse the General fund for services it provides to the Water/Wastewater Utility Fund such as: office space, financial services, administrative services, engineering services, infrastructure repair, information technology, and various other services and benefits.

Water/Wastewater Utility Fund Revenue

The Water/Wastewater Utility operations are funded primarily through user fees. The City's utility infrastructure and service delivery systems have been carefully planned and have sufficiently met demand for a growing customer base. Providing safe, clean, and reliable drinking water is a critical city service. Investments in drinking water and wastewater systems protect public health, the environment, provide fire protection, and ensure that there is an adequate water supply to support the

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Budget Message

City's growing population. Adequate water supply is often a determining factor in economic development opportunities. To continue to meet the project service demand of existing and new customers, the Water/Wastewater Utility system faces a significant capital improvement challenges. The investments are needed to keep pace with the increase population demand, replacing aging lines, the investment is also necessary to ensure compliance with the federally mandated Clean Water Act and Safe Water Drinking Act. The City of Celina is in a unique situation unlike any other city in the State of Texas. Celina has an unlimited water supply in its disposal through Upper Trinity water supplier. The City sets utility rate based on the cost of service. This model establishes an equitable rate structure for total cost recovery. In order to fund the capital improvement programs and to meet increasing system demand and operational cost pressure, multiple-year rate increases were implemented.

Water/Wastewater Impact Fees

Water and Wastewater impact fees are collected for all new residential and commercial connections to the City's utility. These fees are designed to help offset the costs of serving new connections to the utility system, and under the authority by which these fees are collected; the fees are restricted in their use. Specifically, impact fees the City collects are set aside for designated utility projects and may also be used toward current debt service on existing facilities, which serve new connections.

Expenditures Assumptions

Personnel

Priorities addressed in this budget are to provide adequate funding to maintain service levels in the midst of population growth and to meet the expectations of community. The City currently supports a staff of 131.5 approved full-time equivalent employees (FTEs) allocated among operating departments. This Proposed budget will increase last year's total by 15.5 full-time equivalent employees and bring the total to 147 FTEs.

New job positions in this budget for the upcoming year are presented below.

Water & Wastewater approved positions for FY 2018-2019				
Department		Full Year	Half Year	Total FTE
Utility Billing				
	UB Clerk	1		1
TOTAL		1	0	1

Budget Message

General Fund approved positions for FY 2018-2019				
Department	Position Title	Full Year	Half Year	Total FTE
Police				
	Police Officers	2	4	4.0
Fire / EMS				
	Fire Fighter / Paramedic	2	4	4.0
Development Services				
	Building Inspector	1	1	1.5
	Health Inspector	1		1.0
	Code Enforcement		1	0.5
Finance				
	Purchasing Manager	1		1.0
	Senior Accountant		1	0.5
	Payroll / Benefits		1	0.5
Information Technology				
	Chief Technology Officer	1		1.0
	IT Technician		1	0.5
Municipal Court				
	Court Clerk		1	0.5
Parks				
	Special Event Coordinator		1	0.5
TOTAL		8	15	15.5

Personnel Compensation

This Proposed budget includes a three percent (3%) wage increase across the board with the exception of a 6% increase for those employees earning less than \$40,000 per year.

Texas Municipal Retirement System (TMRS)

The City provides pension benefits for all of its full-time employees through the state-wide Texas Municipal Retirement System. Over the past several years, significant changes have been adopted by TMRS. The major changes include a change in actuarial cost method, changing the amortization period for actuarial liabilities, and changes to fund structuring. The fund structure changes provide for greater efficiency and reduce the City's annual contribution rates. The City of Celina offers 20 years for retirement and matches the employees' contributions 2 to 1.

United Healthcare Insurance Company (UHC)

The City provides health, dental and vision insurance to its full time employees. The City contributes \$7,200 annually under a defined contributions method. United Healthcare Insurance Company offers three different plan for employees to choose from. The City provides a paid long term disability plan and offers full time employees an opportunity to purchase short term disability coverage as well. The payroll department offers administrative assistance to employees that obtain supplemental disability insurance through payroll deductions.

Summary of the City Fund Accounting Structure

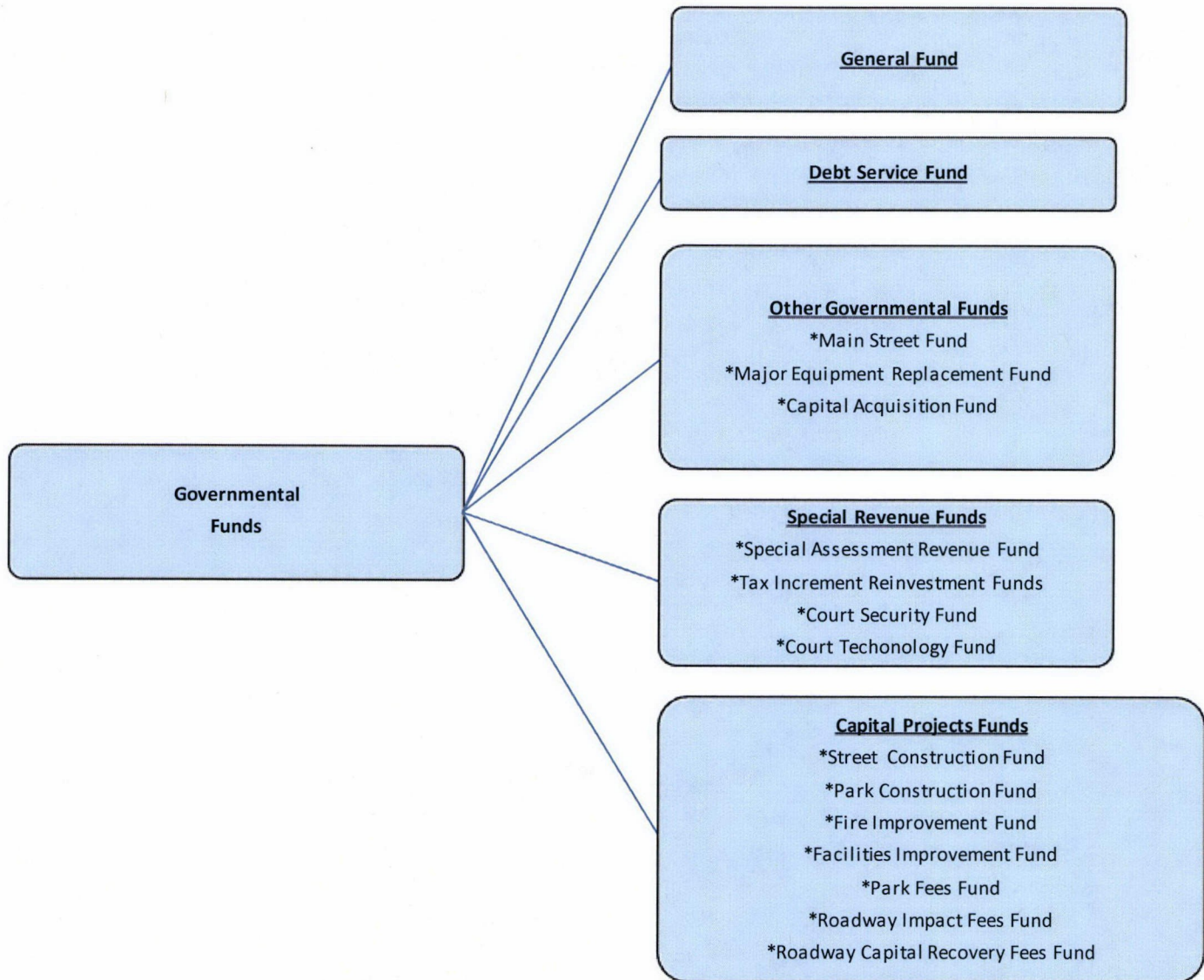
The City employs a fund accounting structure that will assist in accomplishing the City's stated mission. All funds are subject to appropriation. The identity and functions of these funds are:

- **General Fund** - to account for the resources and expenditures related to the generally recognized governmental services and/or functions provided by the various City departments, including: The Library, General Services Office, Planning & Development Services, Administration, Municipal Court, Fire and Emergency Medical Services, Engineering & Public Works (including Street Maintenance and Drainage), Police, and Parks & Recreation – a governmental fund type.
- **Debt Service Fund** – to account for the accumulation of resources for, and the payment of, general long term debt principal and interest - a governmental fund type.
- **General Capital Improvement Projects Fund** – to account for the financial resources associated with multi-year and/or major capital improvement projects to be funded from non-utility revenues – a governmental fund type.
- **Water and Wastewater Fund** - to account for all the activities required for the provision of water and sanitary sewer (through Public Works) and sanitation collection and disposal services to the residents of the City - a proprietary fund type.
- **Utility Capital Improvement Funds** - to account for the financial resources associated with multi-year and/or major utility capital improvement projects generally funded by bonds – a proprietary fund type.
- **Impact Fees Fund** – to account for the resources and expenditures of the Water and Sewer Impact Fees that have been or expect to be collected – a proprietary type fund.
- **Main Street Fund** – to account for financial resources associated with the Main Street activities. Main Street participates in fund raising events and utilizes those funds for special projects- a governmental fund type.
- **Special Assessment Revenue Fund** – to account for financial resources associated with the special assessments levied upon and collected on real property within the City's Public Improvement Districts (PIDs) and as a pass thru for shared debt service per Development Agreements-a governmental fund type.
- **Major Equipment Replacement Fund** – to account for capital replacements, including fleet vehicles/equipment, roofing, and heating/air conditioning systems. The source of funding is from inter-fund charges based on replacement costs and depreciation-a governmental fund type.
- **Capital Acquisition Fund**- was established as a reserve fund for future capital and smaller infrastructure needs initially funded by a General Fund transfer-a governmental fund type.
- **Stormwater Drainage Fee Fund** – to account for the financial resources and expenditures of the stormwater drainage fees that have been or expect to be collected – a proprietary fund type.

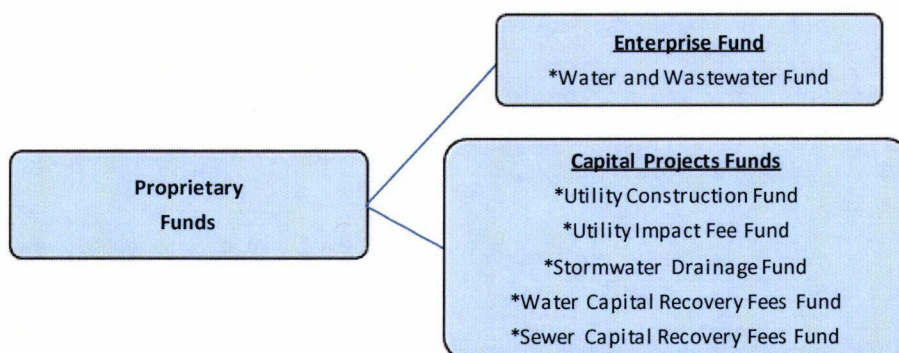
Budget Message

- **Court Technology Fund** – to account for restricted court fees to be used for the technology needs of the court – a special revenue fund type.
- **Court Security Fund** – to account for the restricted court fees to be used for the security needs of the court – a special revenue fund
- **Roadway Capital Recovery Fees Fund** – to account for fees collected by the City from developers for use in City capital roadway infrastructure projects – a governmental fund type.
- **Water Capital Recovery Fees Fund** – to account for fees collected by the City from developers for use in City capital water infrastructure projects – a governmental fund type.
- **Sewer Capital Recovery Fees Fund** - to account for fees collected by the City from developers for use in City capital sewer infrastructure projects – a governmental fund type.
- **Tax Increment Reinvestment Zones: TIRZ #2 Creeks of Legacy, TIRZ #3 Lilyana and TIRZ #4 Sutton Fields**– used to account for specific revenues that are legally restricted to expenditures for particular purposes-a special revenue fund type.





Budget Message



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GENERAL BUDGET POLICY

These general Budget Policies are the basis on which staff develops budget recommendations and establishes funding priorities within the limited revenues the City has available to provide municipal services.

1. Operating Budget – Overall

- a) The budget should be a performance, financing and spending plan agreed upon by the City Council and Mayor. It should contain information and data regarding expected revenues, expected expenditures and expected performance.
- b) The Finance Director shall prepare, and the City Manager present, the annual budget preparation calendar to Council, Mayor and staff by the end of September each year.
- c) Annually, the Finance Director will prepare and refine written policies and goals to guide the preparation of performance, financing and spending plans for the City budget. Adopted budgets will comply with the adopted budget policies and City Council priorities.
- d) As a comprehensive business plan, the budget should provide the following critical elements recommended by the Government Finance Officers Association: public policies and the Long-Range Financial Plan.
- e) The City's annual budget presentation should display the City's service/delivery performance plan in a user-friendly format. Therefore, the City will use a program budgeting format to convey the policies for and purposes of the City operations. The City will also prepare the line item format materials for those who wish to review that information.
- f) Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.
- g) The Finance Director has a primary responsibility for:
 - i) formulating budget proposals in line with City Council priority directions; and
 - ii) implementing those proposals once approved.

2. Fiscal Integrity

- a) Ongoing operating expenditure budgets will not exceed the amount of ongoing revenue budgets to finance these costs. New program request costs must identify either a new ongoing source of revenue or identify offsetting/ongoing expenditures to be eliminated.
- b) In years when City Council approves operating budgets with ongoing costs exceeding ongoing revenues, the City Council must authorize the use of fund balance reserve to be used.
- c) Any available carryover balance will be used only to offset one-time or non-recurring costs. Cash balances in excess of the amount required to maintain strategic reserves will be used to fund one-time or non-recurring costs.

Budget Message

- d) The City will maintain the fiscal integrity of its operating and capital improvement budgets that provide services and maintain certain public facilities, streets and utilities. It is the City's intent to maximize the level of public goods and services while minimizing the level of debt.
- e) Mitigation fees shall be used only for the project or purpose for which they are intended.
- f) The City will maintain a balanced budget which is defined as planned funds available equal to planned expenditures and ending fund balance.

3. Revenues

- a) Revenue estimates shall not assume growth rates in excess of inflation and scheduled rate increases. Actual revenues that are over estimates will be recognized through budgetary adjustments only after taking place. This minimizes the likelihood of either a reduction in force or service level in the event revenues would be less than anticipated.
- b) Investment income earned shall be budgeted on the allocation methodology, i.e., the projected average monthly balance of each participating fund.

4. Reporting

- a) A revenue/expenditure report will be produced monthly so that it can be directly compared to the actual results of the fiscal year-to-date.
- b) Each quarter, staff will produce a "Quarterly Financial Report" comparing the current year to past year's actual revenues and expenditures and present the data to City Council.
- c) Semi-annually, staff will provide revenue and expenditure projections for the next five years (General Fund Projection Model). Projections will include estimated operating costs for future capital improvements that are included in the capital budget. This data will be presented to the City Council in a form to facilitate annual budget decisions based on a multi-year strategic planning perspective.

5. Citizen Involvement

- a) Citizen involvement during the budget process shall be encouraged through public hearings, work sessions, the City website and surveys.
- b) Involvement shall also be facilitated through Council appointed boards, commissions and committees that serve in an advisory capacity to the Council and staff.

6. Fees

- a) Fees shall be established and maintained to cover 100% of the costs of service delivery, unless such amount prevents an individual from obtaining essential services. Fees or service charges should not be established to generate revenue in excess of the cost of providing service.

- b) Fees may be less than 100% if other factors, e.g., market forces, competitive position, etc., need to be recognized.

7. Capital Budget – Fiscal Policies

- a) Capital project proposals should include complete, reliable and attainable cost estimates. Project cost estimates for the Capital Budget should be based upon a thorough analysis of the project and are expected to be as reliable as the level of detail known about the project. Project cost estimates should be included in the City's Five Year Capital Improvement Plan (CIP) and should be as reliable as possible; recognizing that Year 1 or Year 2 project cost estimates will be more reliable than cost estimates in later years.
- b) Proposals should include a comprehensive resource plan. This plan should include the amount and type of resources required, a timeline, and financing strategies to be employed. The plan should indicate resources necessary to complete any given phase of the project, i.e., design, right-of-way acquisition, construction, project management, contingency, etc.
- c) Capital project proposals should include a discussion on level of service (LOS). At a minimum, the discussion should include current LOS associated with the proposal and LOS after completion of proposal. Proposals with low LOS will receive higher priority than those with higher LOS. Capital project proposals that either have a current LOS level of 100% or higher or will have a LOS level of 100% or higher after completion of the proposal, must include a discussion on impact to other services that have a LOS below 100%.
- d) All proposals for capital projects will be presented to City Council within the framework of a Capital Budget. Consideration will be given to the commitment of capital funds outside the presentation of the annual capital budget review process for emergency capital projects, time sensitive projects, projects funded through grants or other non-City funding sources and for projects that present and answer the following questions for Council consideration:
 - i) Impacts on other projects; and
 - ii) Funding sources.
- e) Capital project proposals shall include all reasonably attainable cost estimates for operating and maintaining the asset for its life cycle.
- f) Major changes in project cost must be presented to City Council for review and approval. Major changes are defined per City's Procurement Policies & Procedures as amounts greater than \$25,000 for single craft or trade and greater than \$50,000 for two or more crafts or trades.
- g) At the time of project awards, each project shall have reasonable contingencies budgeted:
 - i) The amount set aside for contingencies shall correspond with industry standards and shall not exceed ten percent (10%), or a percentage of contract as otherwise determined by the City Council.
 - ii) Project contingencies may, unless otherwise determined by City Council, be used only to compensate for unforeseen circumstances requiring additional funds to complete the project within the original project scope and identified needs.

Budget Message

- iii) For budgeting purposes, project contingencies are a reasonable estimating tool. At the time of contract award, the project cost will be replaced with an appropriation that includes the contingency as developed above.
- h) Staff shall seek ways of ensuring that administrative costs of implementing the Capital Budgets are kept at appropriate levels.
- i) The Capital Budget shall contain only those projects that can be reasonably expected to be accomplished during the budget period. The detail sheet for each project shall contain a project schedule with milestones indicated.
- j) Capital projects that are not expensed during the budget period will be re-budgeted or carried over to the next fiscal period except as reported to the City Council for its approval. Multi-year projects with unexpended funds will be carried over to the next fiscal period.
- k) If an adopted capital project will have a direct negative effect on other publicly owned facilities and/or property, or reduce property tax revenues (for property purchases within the City), mitigation of the negative impact will become part of the adopted capital project costs.
- l) A capital project will not be budgeted unless there is a reasonable expectation that funding is available.

Debt policy is discussed in the debt service section of the budget.

Budget Preparation

The budget preparation process began in April. Each of the department heads, following the Budget Policy guidelines and in conjunction with the Finance Director, projected the current year revenues and expenditures and proposed the upcoming year's revenues and expenditures. A Budget Review Meeting was held in July for all senior staff members and City Council. The budget process was comprised of three elements: (1) continuation level/target budget (expenditures), (2) budget assessment - improvements, and (3) budget assessment – expenditure reductions.

1. Continuation Level/Target Budget

The continuation level budget (expenditures) is a target budget. Each department's continuation level budget is based upon a target number it cannot exceed. The Fund's continuation level/target budget will not exceed revenue dollars. No additional improvements such as personnel, furniture/equipment and/or other services are included in the continuation level budget.

2. Budget Assessment - Improvements

The second element of the budget process is an assessment and inclusion of department service improvement requests such as additional staff or equipment.

3. Budget Assessment – Expenditure Reductions

The last element in the budget preparation process is an assessment and inclusion of department expenditure reductions. Expenditure reductions will be reviewed annually to assess whether current services can be streamlined and/or outsourced at a reduction in cost. Once the continuation level/target budget, reduction, and improvement requests were completed, the City Manager reviewed the department proposals and met with department directors in July.

Budget Message

Several meetings between staff and the Finance & Government Committee were conducted to review all operating and debt service funds.

The Annual Budget Workshop was held in July and consisted of an intensive one-day workshop. During this workshop, the Council revised the proposed City Manager's budget based on presentations made by all department directors. The City Manager's proposed budget was submitted to City Council on July 30th. Each September, the City Council conducts a budget hearing. The purpose of the hearing is to seek citizens' involvement by explaining the budget process and seeking input. The Budget is approved at the regular Council meeting along with the proposed tax rate in September as required by City Charter. The budget takes effect for the next fiscal year, beginning October 1. The budget can be amended during the fiscal year through City Council approval. A budget amendment ordinance can be prepared increasing a fund's appropriation.

Outlook for the Future

This budget contains a tremendous amount of financial information. It is staff's goal to continue the transformation of the currently utilized, traditional line item budget into a more programmatic budget - a budget that clearly addresses the various programs of the City and their effectiveness.

The budget provides a roadmap for quality service expected by the citizens of Celina. The City of Celina's budget plan, along with careful implementation, establishes a firm cornerstone for the City's future economic development.



City Profile

Celina City Council

History of Celina

City of Celina Today



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Celina's Mayor and City Council

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

Celina's Mayor and City Council



Sean Terry
Mayor



Bill Webber
Place #1



Wayne Nabors
Place #2



Andy Hopkins
Place #3



Carmen Roberts
Place #4



Mindy Koehne
Place #5



Chad Anderson
Mayor Pro Tem / Place #6

History of Celina



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

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

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

History of Celina

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

Celina has had a variety of businesses since that time, including an opera house in 1917. A partial listing of businesses and professional services in 1937 included a dry goods store, 7 gas stations, 2 drug stores, an ice cream factory, 2 grain elevators, 1 flour mill, 2 ice houses, 3 cotton gins, laundry, lumber yard, shoe and harness shop, jewelry store, blacksmith, bank, movie theatre, 3 tailor shops, funeral home, 2 dairies, 3 cafés, 2 chicken hatcheries, 3 doctors, a dentist, 10 churches, and a modern brick school building.

As in all communities, the establishment of a school is of utmost importance. The first school in the “new” Celina was a small wooden structure that was in the neighborhood of the Jeff Malone residence. In 1906, a 2 story brick school building was completed on the campus where the Celina Independent School District Administrative offices are now. In 1915, this school was destroyed by fire. In 1916, another 2 story brick building with a basement was finished and school began in it. This school was torn down and a new one completed and dedicated in April of 1943. This is the building presently being used for the CISD Administrative Offices. A new high school was built in 1976, and a new elementary school was completed in 1987. Bonds were passed in the spring of 1996 for a new high school and an addition to the elementary. After completion of the new high school, the middle school students will occupy the current Junior High school. In September 2001, bonds were passed for a new elementary school, additions to the high school, new vocational facilities, and renovations to the track. A new state of the art elementary school opened in fall of 2003.

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

CELINA TEXAS

est. 1978

Downtown Celina

Fort Worth Dallas
Celina
Austin Houston
San Antonio

UNIQUE HERITAGE

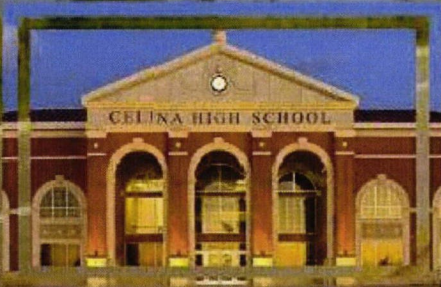
Outstanding communities to raise a family, with top rated school districts and an array of settings in which to live.

PRIME LOCATION

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

HOMETOWN ATMOSPHERE

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



CITY OF CELINA

POPULATION

18,860

DEMOGRAPHICS

MEDIAN AGE

37.5

MEDIAN HOUSEHOLD INCOME

\$98,277

MEDIAN HOME VALUE

\$465,000

EDUCATION

35 min to 4 major universities

Exemplary School Rating

Celina ISD 4A School

Prosper ISD 5A School

ECONOMICS

"AA-" Bond Rating

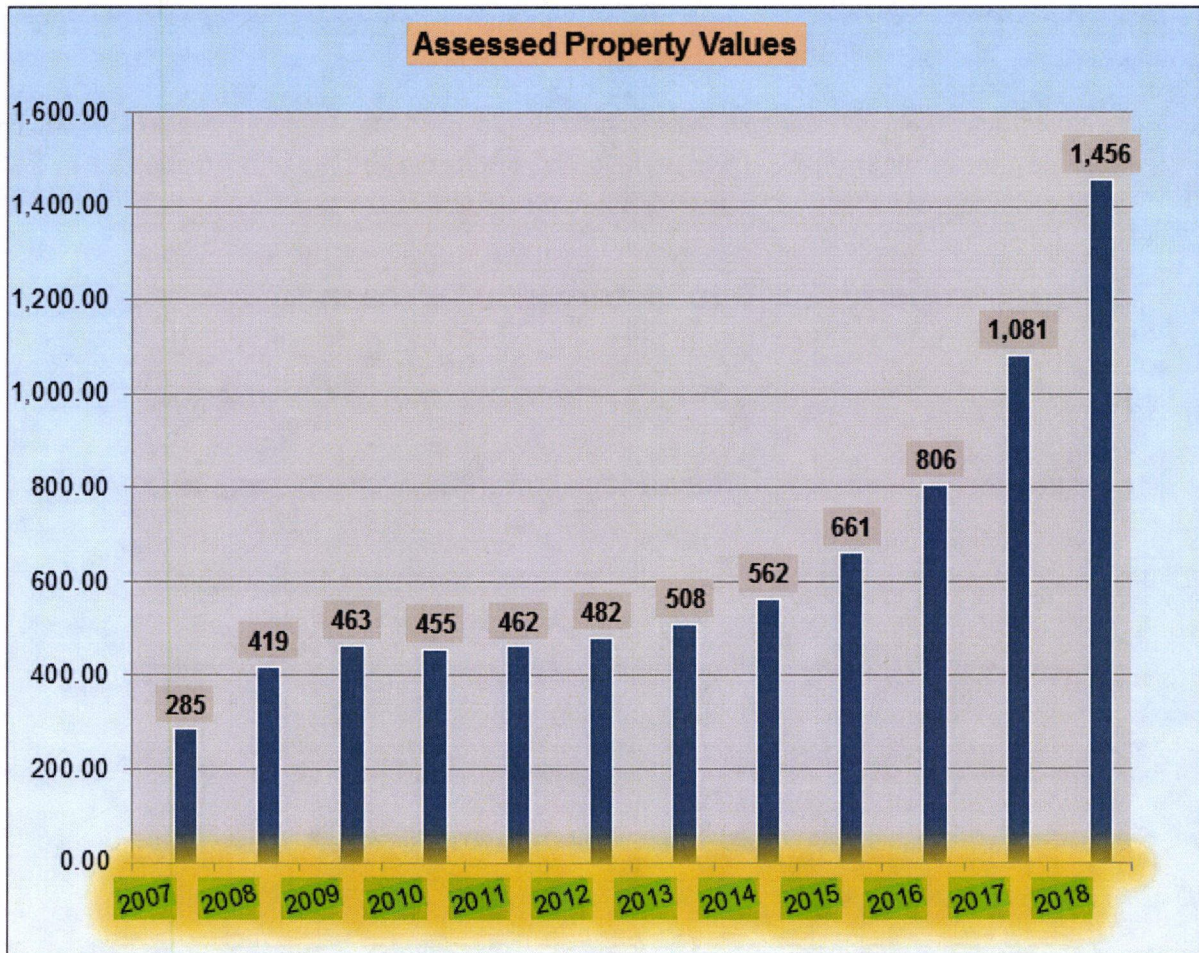
Fastest growing county population in TX
One of the healthiest regional economies in America

SUMMARY OF CERTIFIED ASSESSED VALUE

The Collin Central Appraisal District and Denton Central Appraisal District issued a certified assessed value for the City of Celina at \$1,455,531,761, which includes a small percentage that are still under review, but have been conservatively estimated.

The tax year 2018 or FY 2018-2019 assessed property values represent an increase of 32.14% over last year's assessment. Components of this increase are: \$166,922,844 increase in value of existing properties, \$18,547,304 is due to annexations and \$168,533,400 belong to new construction.

Total Appraised Value History (Tax Years)

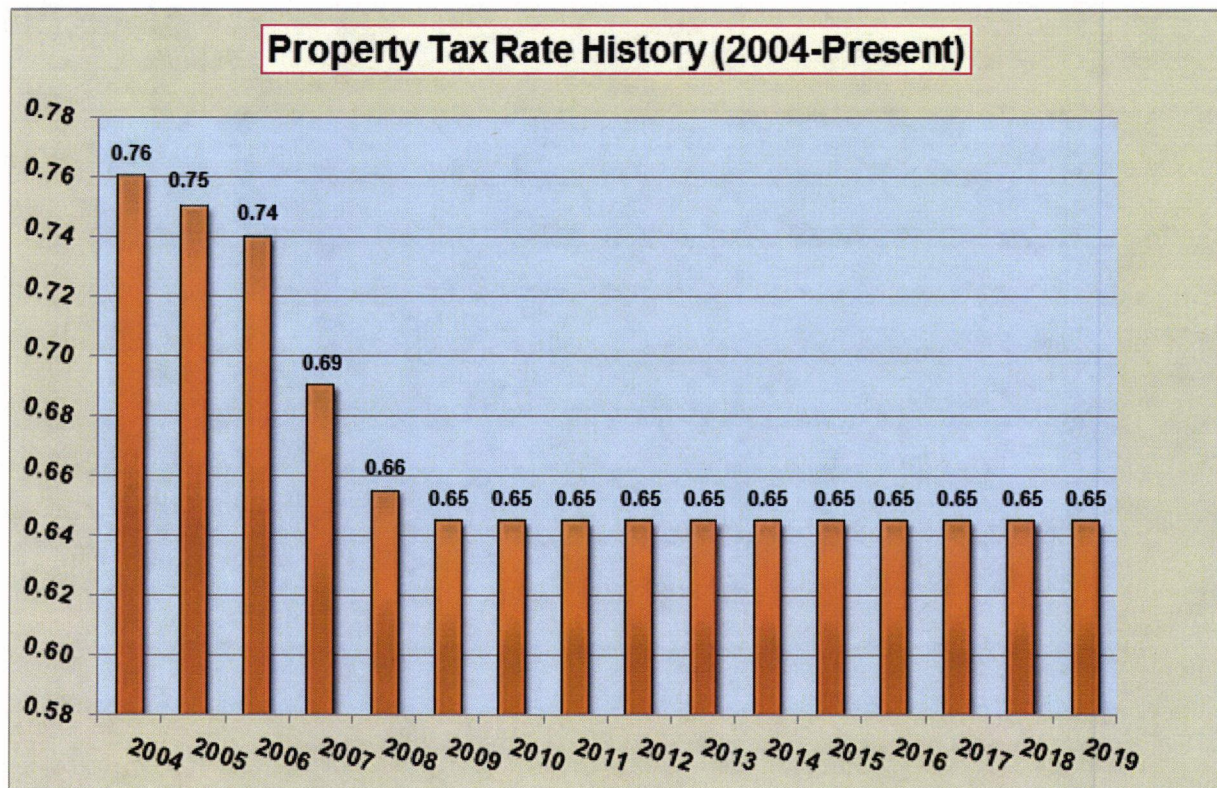


City Profile

Fiscal Year	Taxable Assessed Value	Fiscal Year	Taxable Assessed Value
2003	114,032,871	2011	461,849,745
2004	143,297,951	2012	482,062,285
2005	181,232,497	2013	507,835,848
2006	224,412,066	2014	554,210,534
2007	284,847,298	2015	660,630,895
2008	418,824,688	2016	806,351,310
2009	463,300,493	2017	1,101,528,213
2010	455,200,487	2018	1,455,531,761

AD VALOREM TAX SUMMARY

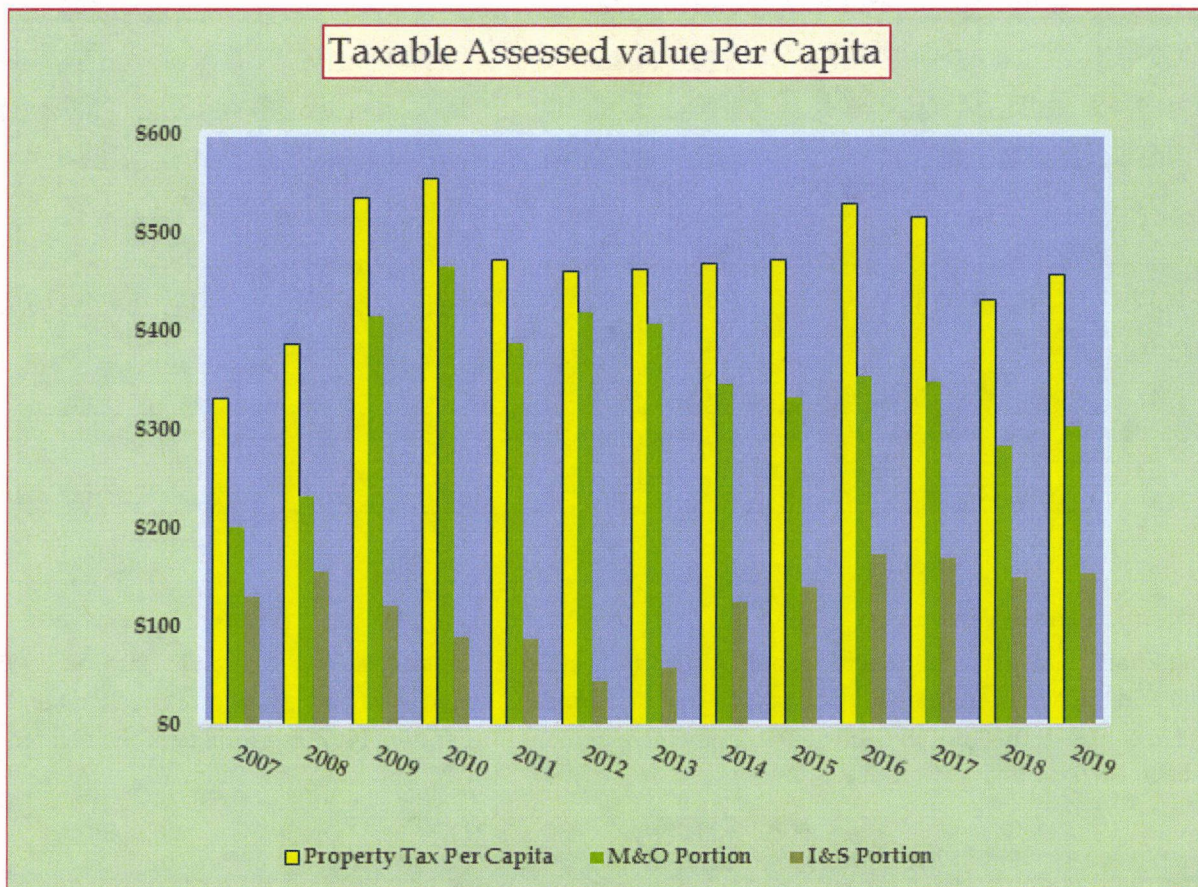
For the current fiscal year, the City Council proposes a 64.5¢ tax rate per \$100 of property valuation. This budget proposes to maintain the existing tax rate. The chart below is showing the historical property tax rate since Fiscal Year 2004.



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SUMMARY OF PROPERTY TAX PER CAPITA

The following chart demonstrates taxes per capita increasing over the past several years. This is due, in part, to new properties added to the tax rolls that are of a higher per capita value, indicating industrial and commercial property growth. The change in taxable assessed value is shown below.

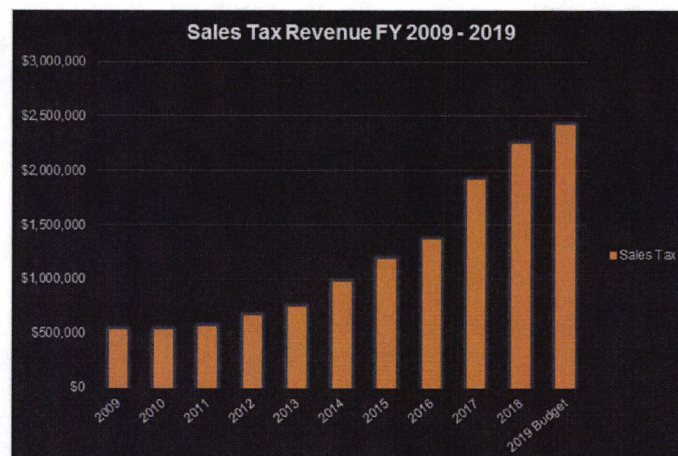


City Profile

Fiscal Year	Tax Year	Taxable Assessed Value	Population	Per Capita	Tax Rate per \$100	Property Tax Per Capita	M&O Portion	I&S Portion
2007	2006	224,412,066	5032	44,597	0.7400	330	201	129
2008	2007	284,847,298	5082	56,047	0.6900	387	232	155
2009	2008	418,824,688	5133	81,592	0.6550	534	414	121
2010	2009	463,300,493	5390	85,959	0.6450	554	465	89
2011	2010	455,200,487	6209	73,315	0.6450	473	387	86
2012	2011	461,849,745	6457	71,525	0.6450	461	418	43
2013	2012	482,062,285	6715	71,784	0.6450	463	406	57
2014	2013	507,835,848	6984	72,713	0.6450	469	346	123
2015	2014	561,671,666	7683	73,110	0.6450	472	331	141
2016	2015	660,630,895	8067	81,897	0.6450	528	354	174
2017	2016	806,351,310	10083	79,971	0.6450	516	347	169
2018	2017	1,101,528,213	16451	66,958	0.6450	432	283	148
2019	2018	1,455,531,761	20543	70,853	0.6450	457	303	154

SUMMARY OF SALES TAX REVENUE

The following chart demonstrates growth characteristics in the City's commercial and economic base. In 1995 voters authorized an additional ½ cent sales tax designation for the Celina Economic Development Corporation (4A) and again in 2004 another ½ cent sales tax for the Celina Community Development Corporation (4B). The total tax collected for all three entities has been used for this illustration.

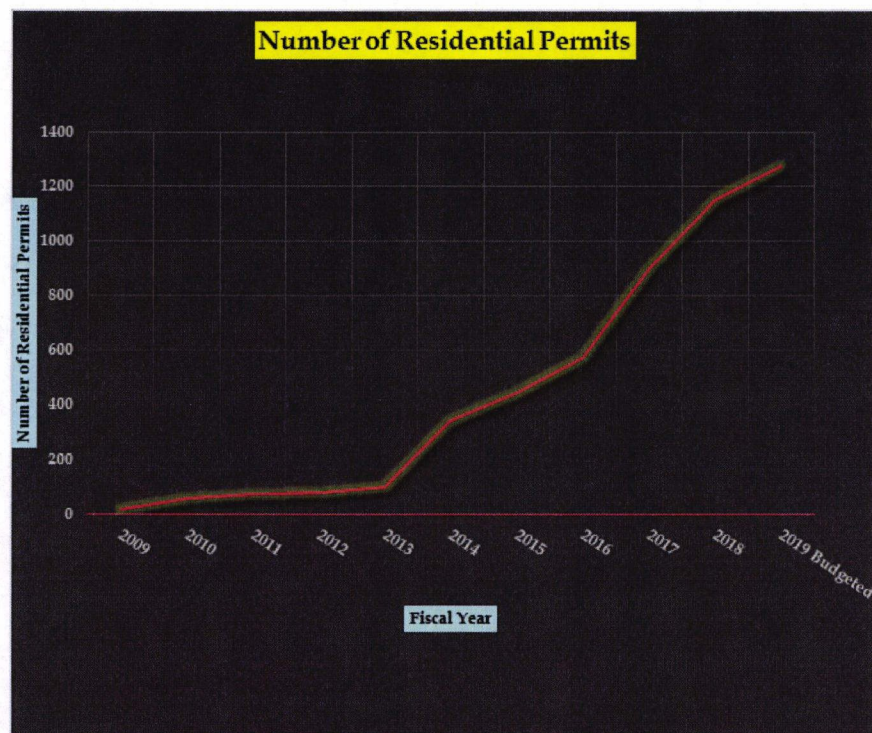


City Profile

Fiscal Year	Sales Tax	Fiscal Year	Sales Tax
2009	\$ 526,847	2015	\$ 1,184,753
2010	\$ 526,607	2016	\$ 1,360,795
2011	\$ 561,849	2017	\$ 1,916,701
2012	\$ 655,529	2018	\$ 2,243,802
2013	\$ 737,081	2019 Budget	\$ 2,410,000
2014	\$ 968,298		

SUMMARY OF SINGLE FAMILY BUILDING PERMITS

The following chart illustrates the number of single-family residential building permits issued. This information is an indicator of current and future demands for City services. The City provides water and wastewater services to residential and commercial properties within the City. The City also provides utility services to others via contractual agreements.



City Profile

Fiscal Year	Number of Residential Permits
2009	20
2010	60
2011	72
2012	81
2013	97
2014	346
2015	448
2016	573
2017	903
2018	1154
2019 Budgeted	1275



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Entity Wide Schedules

Summary of Fund Balances

Historical Summary of Revenues
and Expenditures



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Budget Summary

BUDGET SUMMARY

This budget, including proposed expenditures, transfers out and capital expenditures totals \$86,703,240.

The proposed FY 2018-2019 budget is funded with current revenues and a transfer in from reserves.

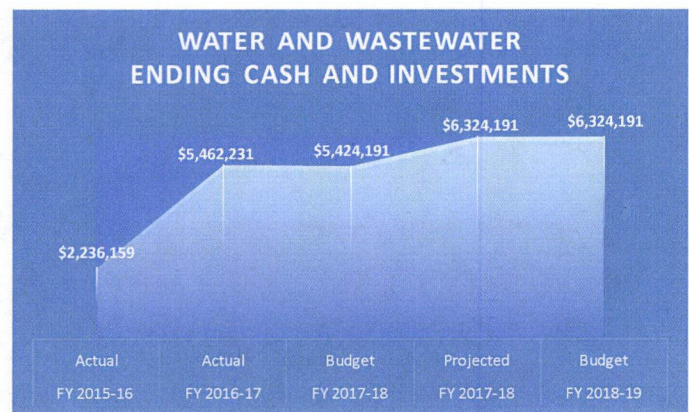
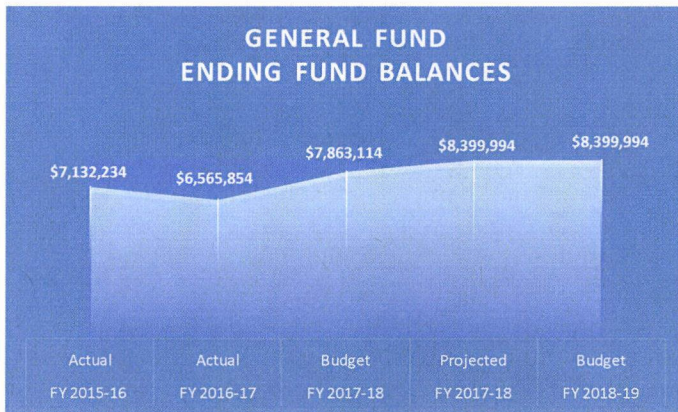
The projected combined beginning fund balance of all funds at October 1, 2018 is \$84,935,811. The projected combined ending fund balance at September 30, 2019 is estimated to be \$31,281,212.

Currently the City of Celina is in various stages of construction-in-progress for streets, facilities and utility projects.

The City plans to issue Certificates of Obligation to fund these projects during fiscal year 2019. The details of these projects may be found in the Capital Improvement Projects (CIP) section of this budget.

The following fund summary schedules do not include component unit balances. Those fund summaries are included in the Appendices section of this book.

The following charts demonstrate a historical view of ending fund balances in both the General Fund and Water and Wastewater Funds.



Summary of Fund Balances

City of Celina Annual Budget

FY2019

Summary of Fund Balances

<-----GOVERNMENTAL FUNDS----->

	General Fund	Street Construction	Debt Service	Other Governmental
Beginning Fund Balance 10/1/18	\$ 8,399,994	\$ 7,539,653	\$ 1,651,416	\$ 20,822,256
REVENUES				
Fines & Fees	6,619,950			
Taxes	6,968,280		3,360,240	
Grants	-			
Events & Donations	61,731			67,000
Penalties & Interest	165,000	70,000	25,000	119,650
Charges for Services				
Other Revenues	490,450		200,000	100,000
Developer Contributions				553,720
Bond Proceeds				
Transfers	2,053,000	-	-	851,328
TOTAL REVENUES	16,358,411	70,000	3,585,240	1,691,698
TOTAL RESOURCES	24,758,405	7,609,653	5,236,656	22,513,954
EXPENDITURES				
Library	275,150			
GIS	131,281			
Information Technology	601,915			
Facilities Maintenance	293,154			
Finance	901,898			
General Services Office	221,945			
Development Services	2,048,344			
Administration	1,036,359			7,805,000
Court	234,851			
Fire/EMS	3,056,073			7,561,555
Police	3,265,614			
Parks	1,053,734			500,000
Main Street	-			92,150
Marketing	390,728			
Engineering	1,111,301			
Human Resources	274,835			
Debt Service			3,288,122	
Public Works	1,270,769	6,761,660		
Utility Billing				
Transfers				553,720
Other Expenses	190,460			1,295,750
TOTAL EXPENDITURES	16,358,411	6,761,660	3,288,122	17,808,175
Revenues less Expenditures	-	(6,691,660)	297,118	(16,116,477)
Adjustments*				
Other Financing Sources (Uses)				
Ending Fund Balance 9/30/19	8,399,994	847,993	1,948,534	4,705,779
Reserve Requirements				
Excess Fund Balance	8,399,994	847,993	1,948,534	4,705,779

*Adjustments include depreciation and restricted cash & investments

All funds are subject to appropriation.

Governmental Funds

General Fund, Debt Service Fund, Street Construction Fund and other non-major governmental funds.

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Summary of Fund Balances

City of Celina Annual Budget

FY2019

Summary of Fund Balances

[illegible]

*Adjustments include prior period adjustments, depreciation and restricted cash & investments

Proprietary Funds

Water and Wastewater Fund and Other Proprietary includes the Utility Construction Fund and other non-major proprietary funds.

Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

Fund	FY 2016 Actual	FY 2017 Actual	FY2018 Budget	FY2018 projected	FY 2019 Budget	FY19/FY18 Change
General Fund						
Fines & Fees	\$ 3,357,690	5,415,663	\$ 7,218,826	\$ 7,504,341	\$ 6,619,950	-8.30%
Taxes	4,183,022	4,816,191	6,276,288	6,365,237	6,968,281	11.03%
Grants/Contributions	-	-	-	-	-	0.00%
Events & Donations	373,421	345,820	67,933	65,520	61,730	-9.13%
Penalties & Interest	45,935	58,199	92,810	140,498	165,000	77.78%
Other Revenues	377,039	1,019,905	384,487	383,641	490,450	27.56%
Transfers	2,224,747	-	527,000	527,000	2,053,000	289.56%
Total Fund Revenues	10,561,854	11,655,778	14,567,344	14,986,237	16,358,411	12.30%
Debt Service Fund						
Taxes	1,433,823	1,887,996	2,451,511	2,451,511	3,360,240	37.07%
Contributions/Donations	200,000	200,000	-	-	200,000	100.00%
Interest	6,775	13,073	20,000	20,000	25,000	25.00%
Misc. Revenue	150,000	154,688	154,690	154,690	-	0.00%
Transfers	30,000	-	-	-	-	0.00%
Total Fund Revenues	1,820,598	2,255,757	2,626,201	2,626,201	3,585,240	36.52%
Water & Sewer Fund						
Fines & Fees	1,094,505	1,680,010	1,868,860	1,871,535	2,097,325	12.22%
Penalties & Interest	199,652	274,098	190,850	255,173	243,750	27.72%
Water/Sewer Sales	5,848,927	7,461,391	8,388,419	9,044,020	9,521,997	13.51%
Other Revenues	1,012,561	2,082,534	466,792	487,441	511,722	9.63%
Total Fund Revenues	8,155,644	11,498,033	10,914,921	11,658,169	12,374,794	13.38%
Fire Improvement Fund						
Grants	-	-	-	-	-	0.00%
Interest Income	-	14,395	13,000	9,000	12,000	100.00%
Other Income	-	595,432	-	-	-	0.00%
Bond Proceeds	-	835,000	-	7,500,000	-	0.00%
Total Fund Revenues	-	1,444,827	13,000	7,509,000	12,000	100.00%
Street Construction Fund						
Other Income	145,950	-	-	-	-	0.00%
Interest Income	39,425	46,234	65,000	70,000	70,000	7.69%
Intergovernmental	-	-	-	-	-	0.00%
Transfers	292,000	-	-	912,351	-	0.00%
Bond Proceeds	977,002	2,420,000	-	6,219,060	-	0.00%
Total Fund Revenues	1,454,377	2,466,234	65,000	7,201,411	70,000	7.69%
Roadway Impact Fees Fund						
Contributions/Impact Fees	24,757	262,901	400,000	400,000	-	0.00%
Interest Income	-	1,024	3,600	3,600	-	0.00%
Total Fund Revenues	24,757	263,925	403,600	403,600	-	0.00%

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Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

Fund	FY 2016 Actual	FY 2017 Actual	FY2018 Budget	FY2018 projected	FY 2019 Budget	FY19/FY18 Change
Park Construction Fund						
Grants	-	-	-	-	-	0.00%
Interest Income	-	290	2,500	2,300	1,500	0.00%
Intergovernmental	-	-	-	-	100,000	0.00%
Bond Proceeds	-	475,000	-	-	-	0.00%
Transfers	-	-	-	-	-	0.00%
Total Fund Revenues	-	475,290	2,500	2,300	101,500	0.00%
Parkland Fees						
Contributions/Donations	2,008,809	1,011,625	800,000	1,260,000	-	0.00%
Intergovernmental	500,000	-	-	-	-	0.00%
Interest	13,871	30,095	40,000	48,000	40,000	0.00%
Total Fund Revenues	2,522,680	1,041,720	840,000	1,308,000	40,000	0.00%
Facilities Improvement Fund						
Transfers	-	-	-	-	-	0.00%
Interest Income	4,022	4,648	8,500	3,500	40,000	370.59%
Intergovernmental	-	-	-	-	-	0.00%
Bond Proceeds	1,856,998	658,000	-	7,555,000	-	0.00%
Total Fund Revenues	1,861,020	662,648	8,500	7,558,500	40,000	370.59%
Main Street Fund						
Events & Donations	-	70,797	67,750	66,000	67,000	-1.11%
Interest Income	-	-	60	150	150	100.00%
Transfers	-	-	-	-	25,000	0.00%
Total Fund Revenues	-	70,797	67,810	66,150	92,150	35.89%
Major Equipment Replacement Fund						
Transfers	-	509,046	771,779	771,779	826,328	100.00%
Interest Income	-	6,163	6,900	8,500	8,500	100.00%
Fees	-	-	-	-	-	0.00%
Other Income	-	-	-	-	-	0.00%
Total Fund Revenues	-	515,209	778,679	780,279	834,828	100.00%
Capital Acquisition Fund						
Transfers	-	-	-	-	-	100.00%
Interest Income	-	8,642	30,000	30,000	15,000	100.00%
Total Fund Revenues	-	8,642	30,000	30,000	15,000	100.00%
Road Capital Recovery Fund						
Fees	-	-	125,000	277,000	-	-100.00%
Interest Income	-	-	200	750	-	-100.00%
Total Fund Revenues	-	-	125,200	277,750	-	-100.00%
Utility Construction Fund						
Other Income	1,466	-	-	-	-	0.00%
Interest Income	-	-	70,000	70,000	180,000	157.14%
Intergovernmental	-	-	275,000	275,000	-	0.00%
Bond Proceeds	-	-	-	34,795,000	-	#DIV/0!
Transfers	22,177,441	5,286,861	-	-	-	0.00%
Total Fund Revenues	22,178,907	5,286,861	345,000	35,140,000	180,000	-47.83%

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Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

Fund	FY 2016 Actual	FY 2017 Actual	FY2018 Budget	FY2018 projected	FY 2019 Budget	FY19/FY18 Change
Utility Impact Fees***						
Developer Contributions	800,100	-	-	-	-	0.00%
Impact Fees	1,366,400		820,000	1,500,000	-	0.00%
Transfers	509,978	-	-	-	-	0.00%
Interest Income	11,960	30,653	32,000	61,000	44,000	100.00%
Total Fund Revenues	2,688,438	30,653	852,000	1,561,000	44,000	100.00%
Special Assessment Revenue						
Special Assessments	-	-	-	-	-	0.00%
Contributions	205,714		557,675	555,675	556,220	-0.26%
Interest	99	-	-	-	-	0.00%
Total Fund Revenues	205,813	-	557,675	555,675	556,220	-0.26%
Water Capital Recovery Fund						
Fees			250,000	185,000		-100.00%
Interest Income	-	-	250	1,000	-	-100.00%
Total Fund Revenues	-	-	250,250	186,000	-	-100.00%
Sewer Capital Recovery Fund						
Fees			225,000	200,000		-100.00%
Interest Income	-	-	260	1,000	-	-100.00%
Total Fund Revenues	-	-	225,260	201,000	-	-100.00%
Stormwater Drainage Fund						
Stormwater Drainage Fees	126,978		375,000	390,000	395,000	5.33%
Interest	220	748	700	1,000	1,000	42.86%
Total Fund Revenues	127,198	748	375,700	391,000	396,000	5.40%
TOTAL REVENUES ALL FUNDS	\$ 51,601,286	\$37,677,121	\$ 33,048,640	\$91,747,522	\$34,700,143	5.00%

*Main Street Fund is a new fund in FY 2017

**Utility Impact Fees fund and Stormwater Drainage Fund revenues are reported in the City's Water/Sewer Fund revenues financial report at year end.

Interest Income for Utility Construction Fund is reported in the Water/Wastewater Fund

Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

Fund	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 projected	FY 2019 Budget	FY19/FY18 Change
General Fund						
Personnel	\$ 5,007,070	5,992,321	\$ 8,718,828	\$ 8,784,994	\$ 11,320,532	29.84%
Legal & Professional Fees	584,001	899,121	2,140,394	\$ 1,306,531	1,535,093	-28.28%
Materials & Supplies	259,594	310,780	471,531	\$ 598,497	569,576	20.79%
Maintenance Expense	331,267	457,509	673,021	\$ 648,101	728,372	8.22%
Utility Expense	289,874	324,639	441,758	\$ 405,303	345,542	-21.78%
Miscellaneous Expense	1,563,642	1,150,894	824,551	\$ 1,409,672	1,859,295	125.49%
Total Fund Expenditures	8,035,448	9,135,264	13,270,083	13,153,098	16,358,410	23.27%
Debt Service Fund						
Debt Service	1,565,149	1,787,938	2,344,127	2,344,127	3,288,122	40.27%
Total Fund Expenditures	1,565,149	1,787,938	2,344,127	2,344,127	3,288,122	40.27%
Water & Sewer Fund						
Personnel	740,428	895,317	1,337,493	1,326,308	1,587,179	18.67%
Legal & Professional Fees	546,589	200,101	245,100	225,000	730,775	198.15%
Materials & Supplies	472,414	767,419	794,200	766,810	854,390	7.58%
Maintenance Expense	284,682	300,479	313,000	203,500	272,000	-13.10%
Utility Expense	296,418	293,716	319,849	316,049	316,640	-1.00%
Miscellaneous Expense	1,950,703	996,155	4,012,960	3,444,950	4,596,974	14.55%
Transfers	2,346,769	-	527,000	527,000	603,000	-100.00%
Debt Service	-	-	3,403,358	3,403,358	3,413,836	-100.00%
Total Fund Expenses	6,638,004	3,453,187	10,952,960	10,212,975	12,374,794	12.98%
Fire Improvement Fund						
Project Appropriations	-	873,143	743,000	688,000	7,561,555	100.00%
Transfers Out	-	-	-	-	-	0.00%
Total Fund Expenditures	-	873,143	743,000	688,000	7,561,555	100.00%
Street Construction Fund						
Project Appropriations	2,038,560	1,827,998	650,000	1,205,078	6,761,660	100.00%
Transfers Out	-	-	-	-	-	0.00%
Total Fund Expenditures	2,038,560	1,827,998	650,000	1,205,078	6,761,660	100.00%

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Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

Fund	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 projected	FY 2019 Budget	FY19/FY18 Change
Roadway Impact Fees Fund						
Other Expense	-	80,920	40,000	93,000	-	0.00%
Total Fund Expenditures	-	80,920	40,000	93,000	-	0.00%
Park Construction Fund						
Project Appropriations		63,360	-	-	500,000	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Fund Expenditures	-	63,360	-	-	500,000	0.00%
Parkland Fees						
Parkland Expense	2,326,875	-	-	-	-	0.00%
Other CIP Costs	-	230,000	108,000	154,000	-	0.00%
Transfers Out	-	-	-	886,533	-	0.00%
Total Fund Expenditures	2,326,875	230,000	108,000	1,040,533	-	0.00%
Facilities Improvement Fund						
Project Appropriations	2,292,850	400,663	575,000	188,000	7,805,000	1257%
Transfers Out	199,978	-	-	-	-	0%
Total Fund Expenditures	2,492,828	400,663	575,000	188,000	7,805,000	1257%
Main Street Fund						
Personnel	-	1,401	3,500	1,900	3,585	2.43%
Legal & Professional	-	-	-	-	-	0.00%
Materials & Supplies	-	2,410	1,750	1,708	1,750	0.00%
Maintenance	-	1,901	2,500	1,500	215	-91.40%
Utilities	-	3,012	2,750	3,650	2,700	-1.82%
Other Operating Expenses	-	46,452	55,585	55,090	83,900	50.94%
Total Fund Expenditures	-	55,176	66,085	63,848	92,150	39.44%

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Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

Fund	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 projected	FY 2019 Budget	FY19/FY18 Change
Major Equipment Replacement Fund						
Major Equipment/Vehicles	-	368,553	408,660	422,660	778,000	90.38%
Other Expenses	8,029	-	183,215	183,215	-	100.00%
Total Fund Expenditures	8,029	368,553	591,875	605,875	778,000	100.00%
Capital Acquisition Fund						
Equipment	-	-	265,000	265,000	33,000	100.00%
Vehicles	-	-	666,320	666,320	468,750	100.00%
Other Capital Outlay	-	-	614,000	614,000	16,000	100.00%
Total Fund Expenditures	-	-	1,545,320	1,545,320	517,750	100.00%
Utility Construction Fund						
Project Appropriations	13,396,649	932,931	11,017,500	8,000,000	30,000,000	172.29%
Transfers Out	-	7,165,331	-	-	-	0.00%
Total Fund Expenses	13,396,649	8,098,262	11,017,500	8,000,000	30,000,000	172.29%
Utility Impact Fees***						
Project Appropriations	-	-	-	-	-	0.00%
Other CIP Costs	1,366,400	2,286,900	950,000	1,506,000	-	0.00%
Misc Expense	663,271	-	-	-	-	0.00%
Total Fund Expenses	2,029,671	2,286,900	950,000	1,506,000	-	0.00%
Special Assessment Revenue						
Misc. Expense	-	-	-	-	-	0.00%
Transfers Out	205,714	287,798	555,175	555,175	553,720	-0.26%
Total Fund Expenditures	205,714.00	287,798	555,175	555,175	553,720	-0.26%
Stormwater Drainage Fund						
Project Appropriations	8,370	49,726	350,000	230,000	112,077	-67.98%
Transfers Out	-	219,542	-	-	-	-
Misc. Expense	723	100	-	-	-	0%
Total Fund Expenses	9,093	269,368	350,000	230,000	112,077	-67.98%
TOTAL EXPENDITURES ALL FUNDS	\$36,707,460	29,218,530	\$ 43,759,125	\$ 38,616,783	\$ 86,703,238	124.52%

TOTAL NET INCOME (LOSS) \$14,893,826 8,458,591 \$ (10,710,485) \$ 53,130,739 \$ (52,003,095)

***New funds created in mid FY 2016. The prior year actuals are included in either the Capital Projects fund or Water & Sewer Capital Projects Fund

*Main Street Fund is a new fund in FY 2017

The City takes a conservative approach and does not budget for Utility Impact Fees, Parkland Fees, Roadway Impact Fees, or Special Assessment Revenue

Any number in Total Net Income presented as a loss is covered by that fund's fund balance.

**Utility Impact Fees fund and Stormwater Drainage Fund expenses are reported in the City's Water/Sewer Fund financial report expenses at year end.

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Organizational Chart

City of Celina ORGANIZATION CHART

