

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

Table 8

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

Source: Collin County Appraisal District and Denton County Appraisal District

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

Table 9

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

Total Assessed Valuation	\$ 1,108,101,685	\$ 418,824,688
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Source: Collin County Appraisal District

Notes: Tax Payers are assessed on January 1, 2017 for the 2018 fiscal year and January 1, 2007 for the 2008 fiscal year.

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

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

Table 10

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

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

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

Table 11

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

*See Table 16 for personal income and population data

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

Source: City of Celina Audit Reports

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

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

Table 12

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

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

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

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

Table 13

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

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

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

TABLE 14

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

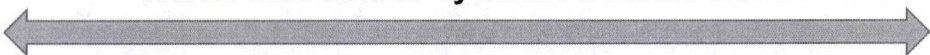
Note: Details regarding the City's outstanding debt is found in the notes to the financial statements. The amounts presented are net of bond premiums.

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

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

Table 15

Water and Sewer System Revenue Bonds



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

^a Includes operating revenues and investment income

^b Includes operating expenses minus depreciation

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

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

Table 16

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

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

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

^c Source: Celina Independent School District

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

^e Source: North Central Council of Governments for 2016

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

N/A Information not available for the most current year

Top Employers

Fiscal Year Ended September 30, 2018 (unaudited)

Major Employers in Celina, Texas

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

Sources: Respective entities

*Information not available

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

Table 18

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

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

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

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

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

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

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

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

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

Table 19

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

*NA - Information not available

Source: City Departments

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

Table 20

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

*NA - Information not available

Source: City Departments



FISCAL YEAR 2018-2019
BUDGET PRESENTATION

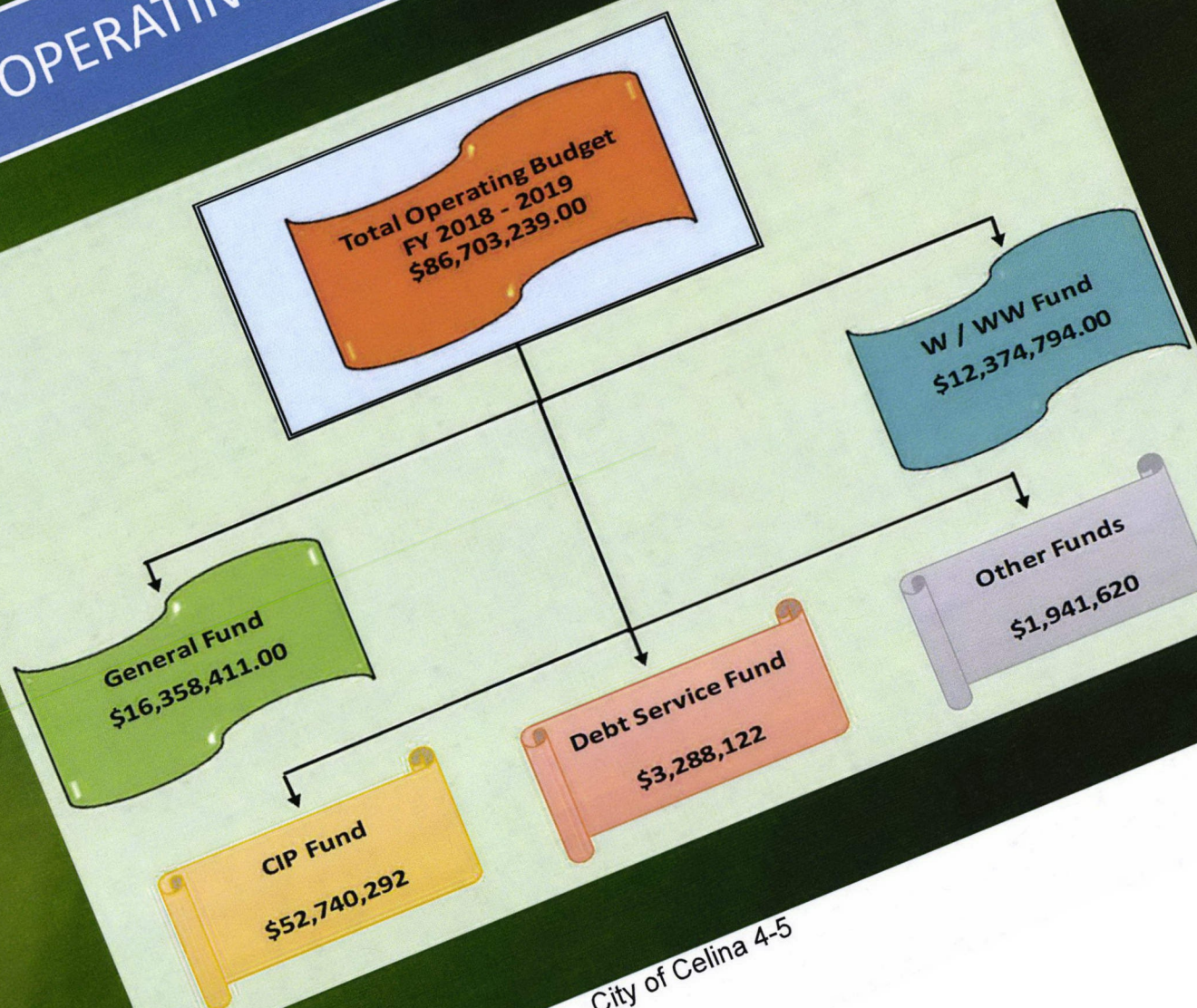
Presented by: Jay Toutounchian



Key Points of the FY 2019 Budget

- Total Operating Budget for FY 2018-2019
- General Fund Revenues & Expenditures
- Tax Rate and Its Components
- Debt Service Fund Components
- Water & Wastewater Revenues & Expenses
- Capital Improvement Project (CIP) Fund Components
- General Fund & W/WW Fund Balances

TOTAL OPERATING BUDGET FOR FY 2018-2019



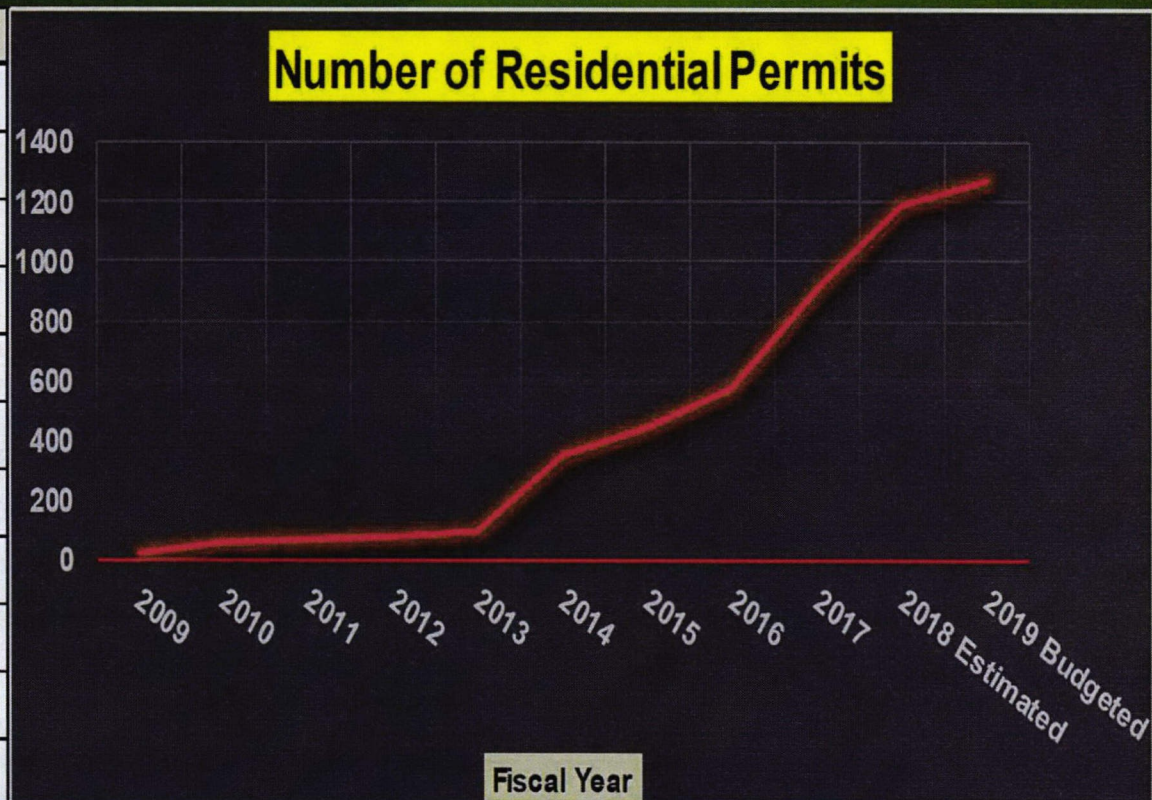


General Fund Revenue Highlights

- Revenue Increased by \$3,522,372 over previous fiscal year approved budget
 - Contributing Factors:
 - » Number of building permits increased by 16%
 - » Property tax increased by 32%
 - » Sales tax increased by 15%
 - » Other revenues increased by 63%

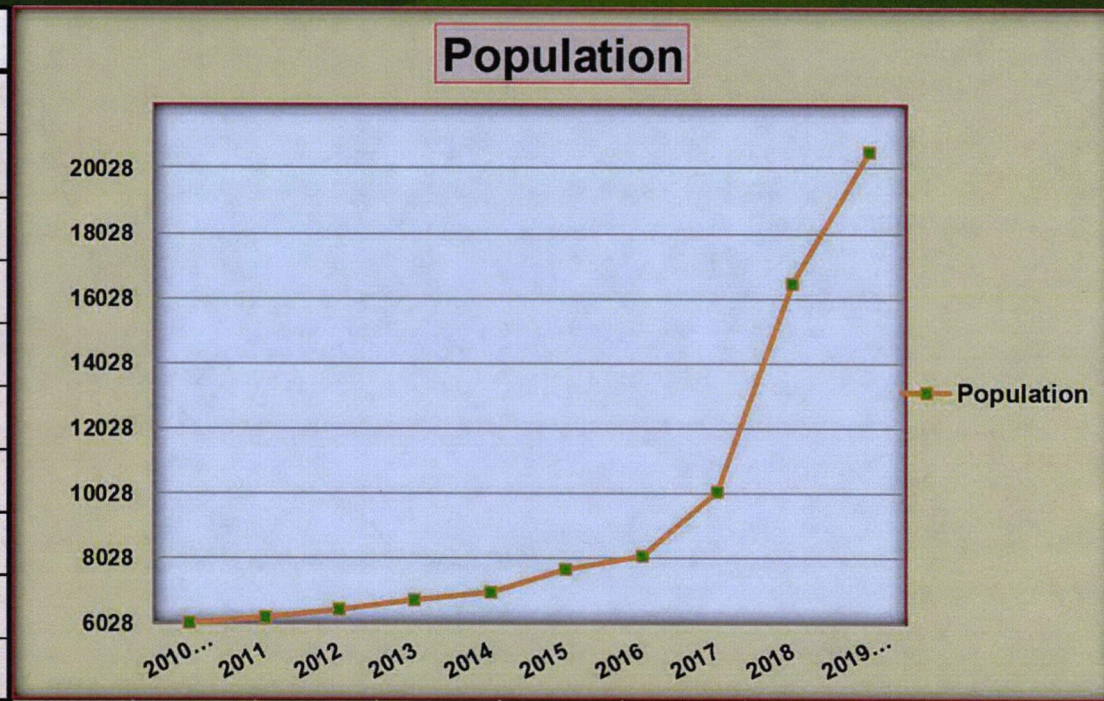
Residential Building Permits

Fiscal Year	# of Permits
2009	20
2010	60
2011	72
2012	81
2013	97
2014	346
2015	448
2016	573
2017	903
2018 Estimated	1185
2019 Budgeted	1275



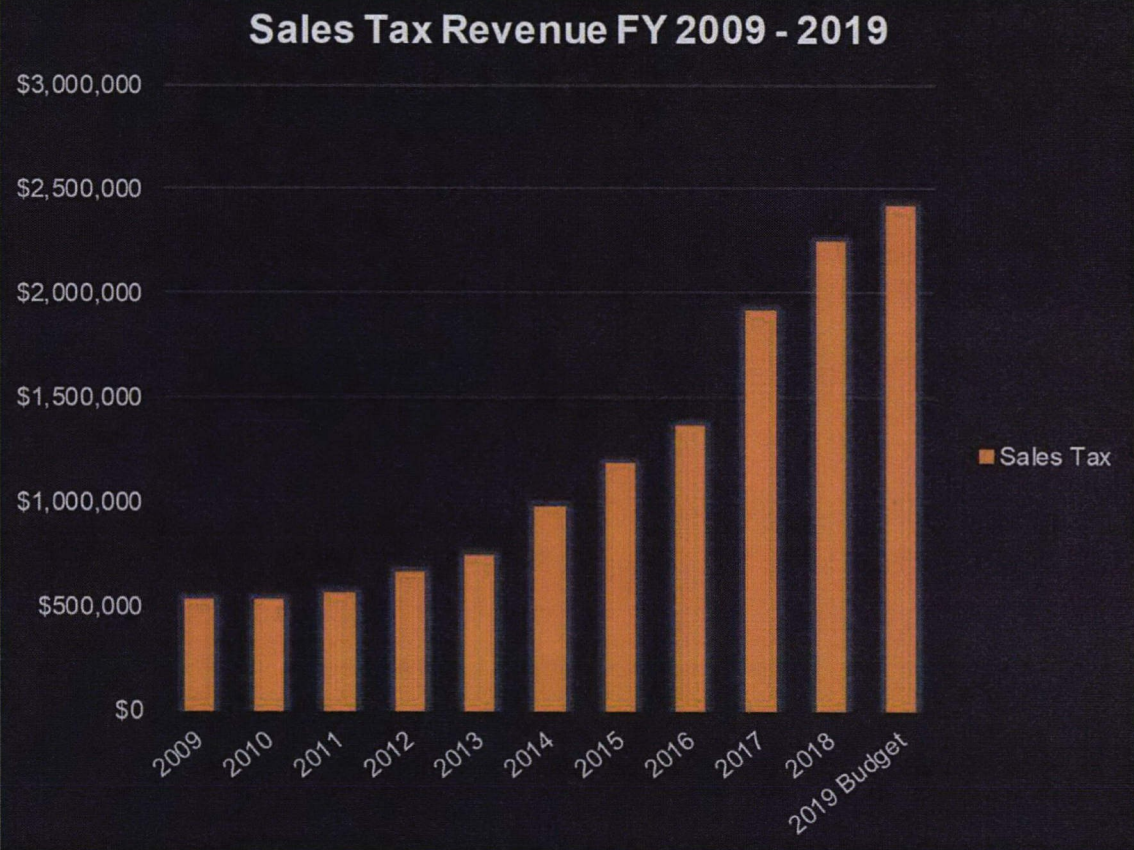
Population

Years	Population
2010 Census	6,028
2011	6,209
2012	6,457
2013	6,715
2014	6,984
2015	7,683
2016	8,067
2017	10,083
2018	16,451
2019 Est.	20,543



Sales Tax Revenue

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

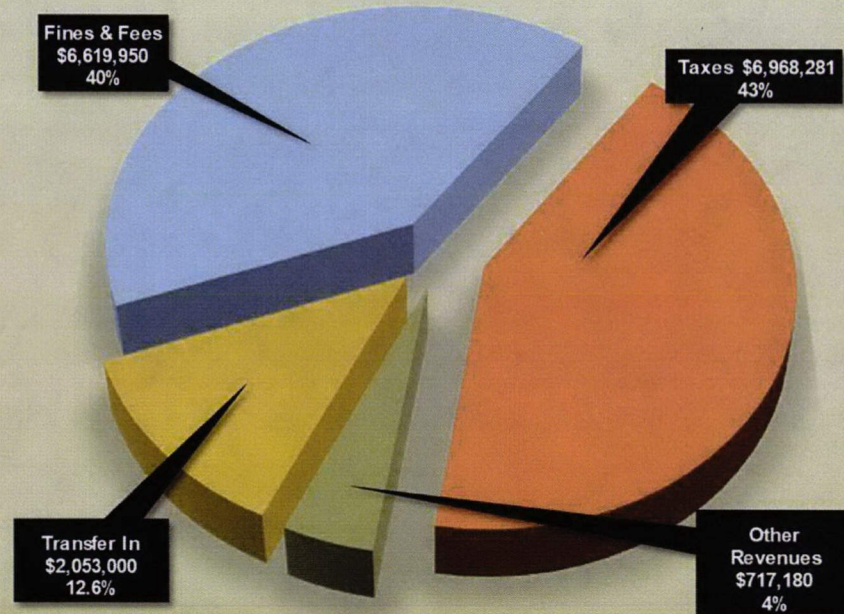


GENERAL FUND REVENUES

FY 2018 – 2019 TOTAL
REVENUES
\$16,358,411

Sources of Funds	FY2019 Budgeted Revenue	%
Fines & Fees	\$ 6,619,950	40%
Taxes	\$ 6,968,281	43%
Other Revenues	\$ 717,180	4%
Transfers In	\$ 2,053,000	13%
Total	\$ 16,358,411	100%

FY 2018 - 2019 GF Budgeted Revenues

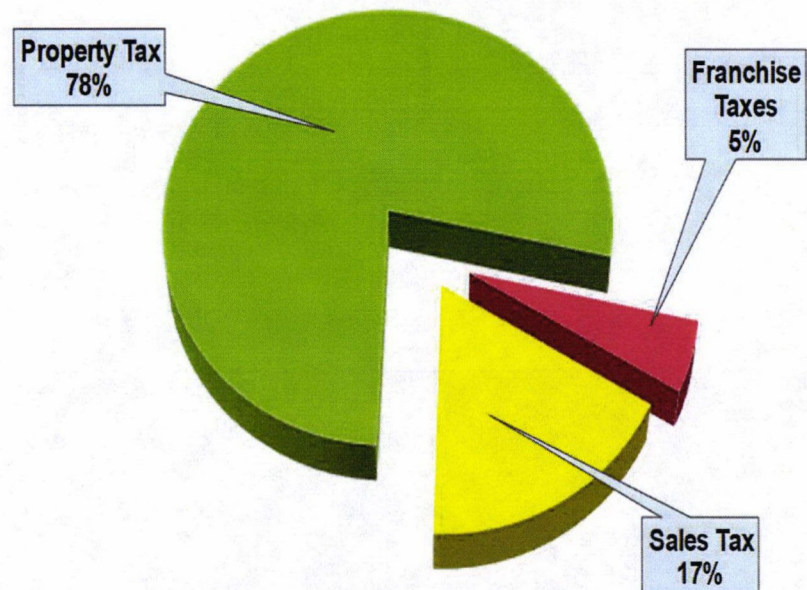


GENERAL FUND REVENUES

Tax Revenue Components

Taxes Category	FY2019 Budgeted Revenue	%
Sales Tax	\$ 1,205,000	17%
Property Tax	\$ 5,417,357	78%
Other Taxes	\$ 345,924	5%
TOTAL	\$ 6,968,281	100%

GF Tax Revenue Components

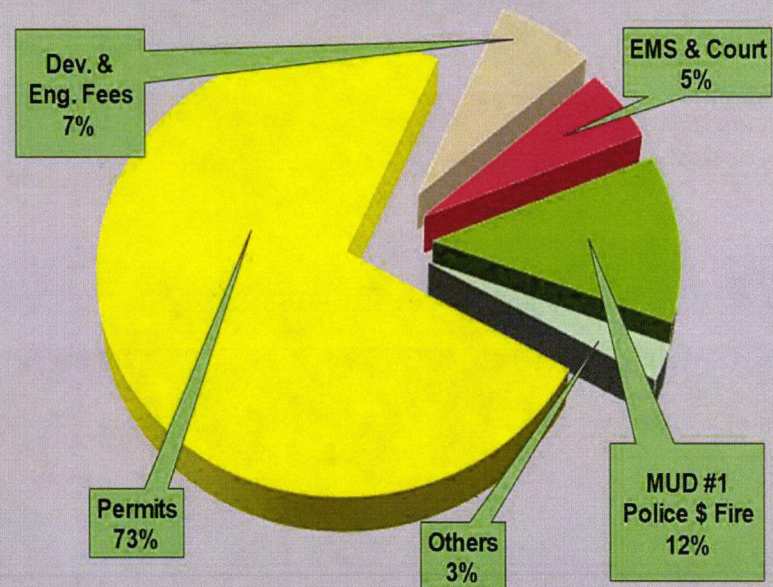


GENERAL FUND REVENUES

Fines & Fees Revenue Components

Fines & Fees Category	FY2019 Budgeted Revenue	%
Permits	\$ 4,835,000	73%
Dev. & Eng. Fees	\$ 460,000	7%
EMS & Court	\$ 356,250	5%
MUD #1 Police \$ Fire	\$ 801,200	12%
Others	\$ 167,500	3%
TOTAL	\$ 6,619,950	100%

GF Fines & Fees Revenue Components





General Fund Highlights

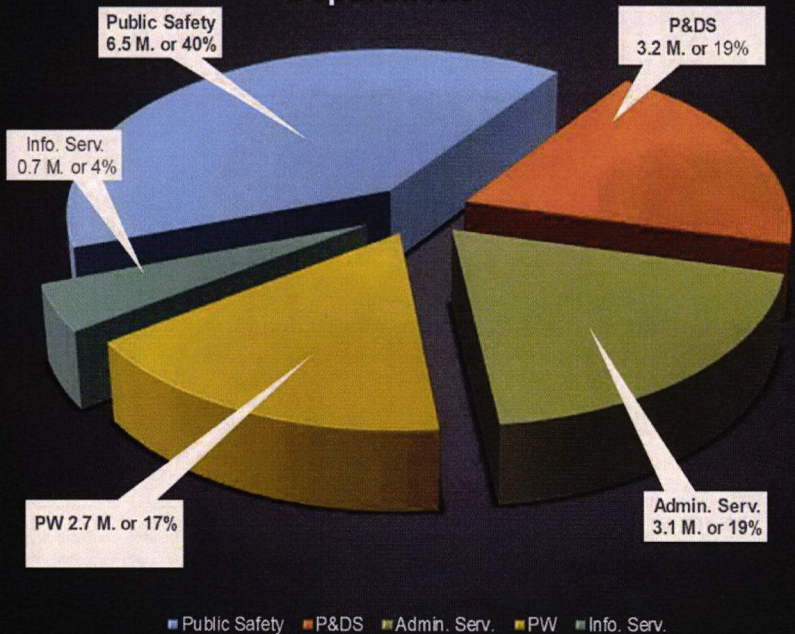
- Expenditures increased by \$3,522,281 over the previous year approved budget
 - Contributing Factors:
 - » Added 6 new police officers (29% Budget Increase)
 - » Added 6 new fire fighters (18% budget increase)
 - » Added 4 new employees to Development Services (21% Increase)
 - » Added 7 new employees to other departments

GENERAL FUND EXPENDITURES

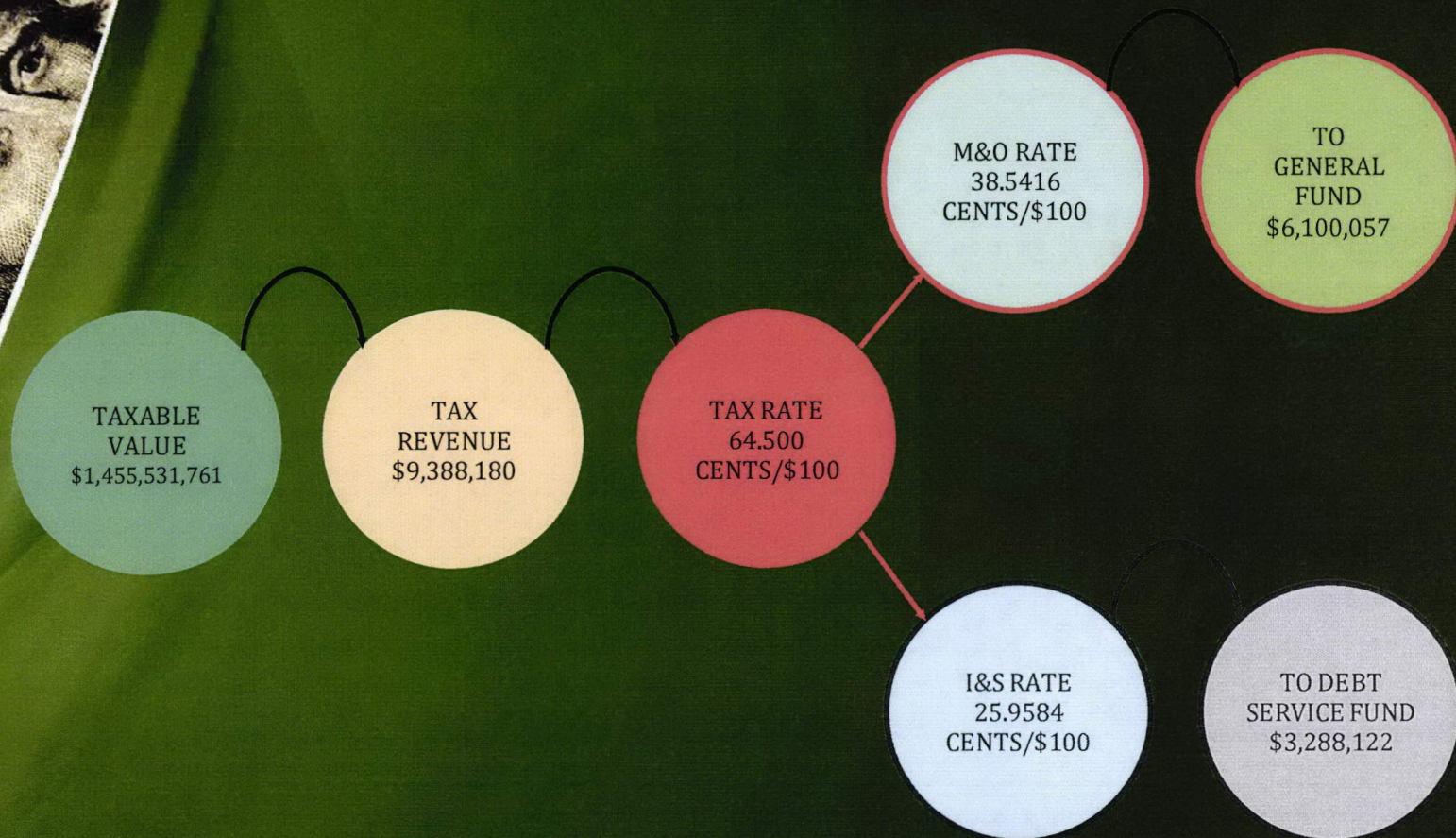
FY 2018 – 2019 TOTAL
EXPENDITURES
\$16,358,411

Exp. By Department	Amount	% of Total Budget
Public Safety:	6,566,539	40%
Police		
Fire / EMS		
Municipal Court		
Planning & Development Services	3,179,645	19%
Development		
Engineering		
Administration Services	3,141,374	19%
Office of City Manager		
Office of City Secretary		
Finance		
Human Resources		
Library		
Marketing		
Public Works	2,737,657	17%
Streets		
Facilities		
Parks		
Information Services	733,197	4%
GIS		
IT		
TOTAL	16,358,411	100%

GF Expenditures Allocation by Department

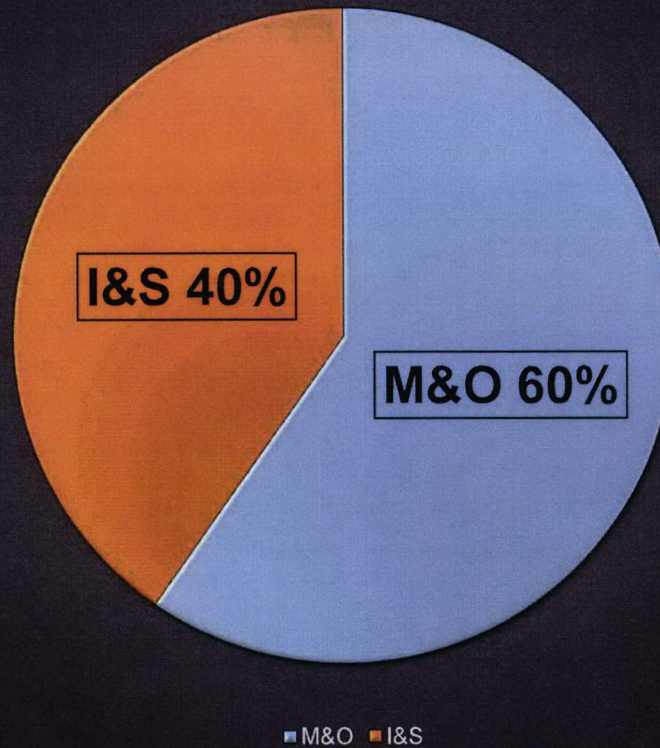


FY 2019 TAX RATE AND COMPONENTS



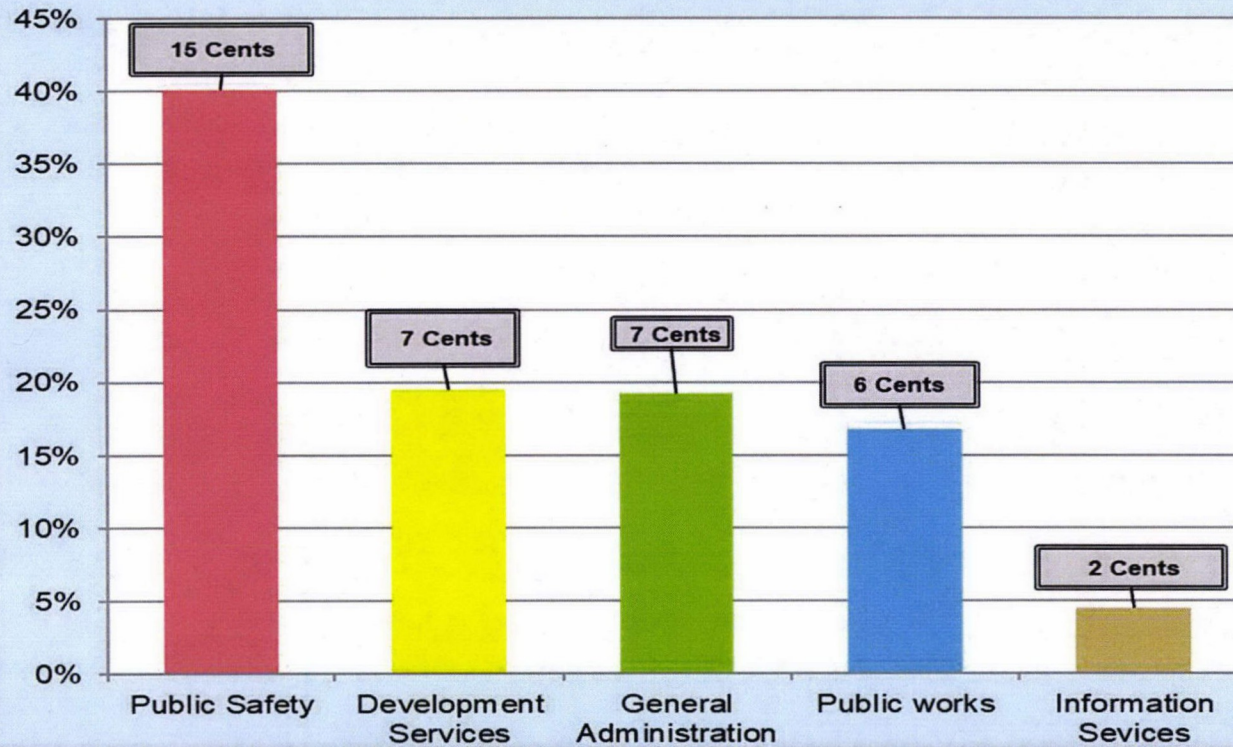
Current Tax Rate

FY 2019 Tax Rate Allocations



M&O Tax Rate Distributions

\$0.3854 M&O Tax Rate Distributions





DEBT SERVICE COMPONENTS

FY 2019
Debt Service
\$6,073,315

General Fund Share
FY 2018 - 2019
\$3,288,122

Water & Wastewater Share
FY 2018 - 2019
\$2,785,193



Water & Wastewater Fund Highlights

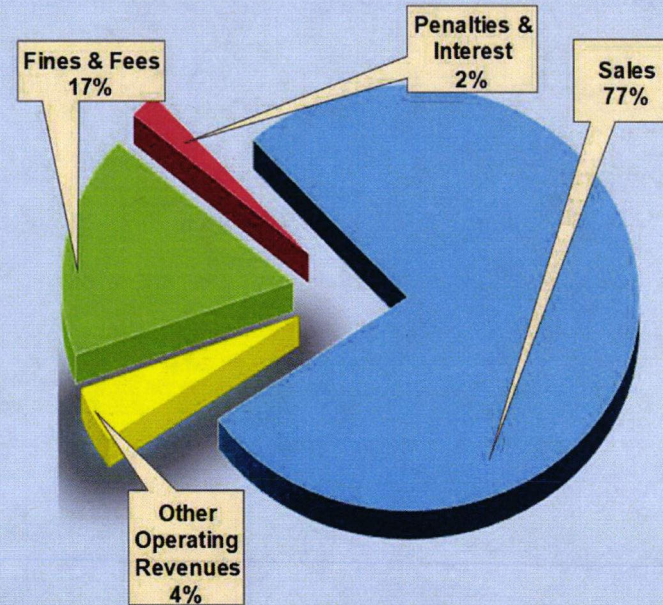
- Revenue Increased by \$1,198,950 over the previous fiscal year approved budget
 - Contributing Factors:
 - » Number of new meters increased by 16%
 - » New subdivision of DC Ranch came on line
 - » Extensive upgrade to our Water & Wastewater infrastructure
- Expenses increased by \$1,395,114 over previous fiscal year approved budget
 - Contributing Factors:
 - » Added 1 new employee to the UB department
 - » 3% annual increase from UTRWD, our water supplier
 - » Increased our minimum purchase from 2.5 MGD to 4.5
 - » 3% annual increase from UTRWD, our sewer processor

WATER AND WASTEWATER FUND REVENUES

Water & Wastewater
Fund
\$12,374,794

Sources of Funds	FY2019 Budgeted Revenue	%
Fines & Fees	\$ 2,097,325	17%
Penalties & Interest	\$ 243,750	2%
Sales	\$ 9,521,997	77%
Other Revenues	\$ 511,722	4%
TOTAL	\$ 12,374,794	100%

**FY2018 - 2019 W/WW Budgeted
Revenues**

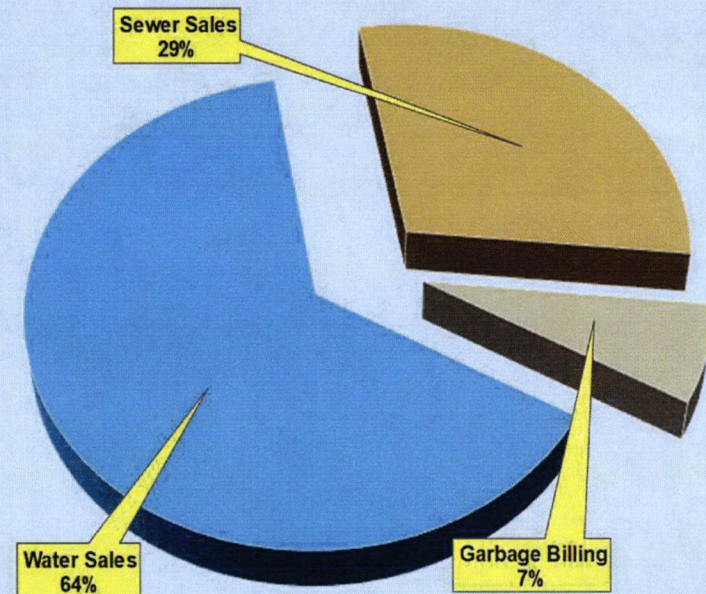


WATER AND WASTEWATER FUND REVENUES

Sales Components of
W / WW
Revenues

Sales Category	FY2019 Budgeted Revenue	%
Water Sales	\$ 6,094,939	64%
Sewer Sales	\$ 2,783,280	29%
Garbage Billing	\$ 643,778	7%
TOTAL	\$ 9,521,997	100%

W/WW Sales Components

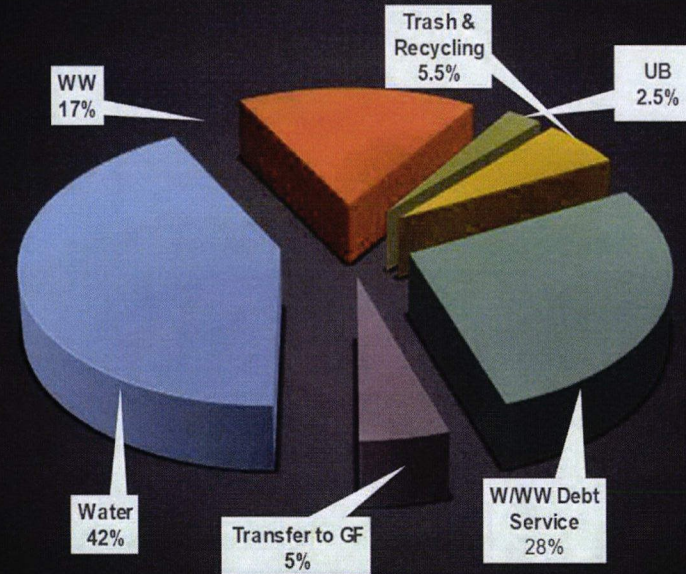


WATER AND WASTEWATER FUND EXPENSES

Water & Wastewater
Fund
\$12,284,365

Activity Area	FY2019 Budgeted Expenses	%
W Department	5,181,803	42%
WW Department	2,084,614	17%
UB Department	310,337	3%
Trash & Recycling	690,775	6%
W/WW Debt Service	3,413,836	28%
Transfer to GF	603,000	5%
TOTAL	12,284,365	100%

FY2019 Breakdown of Expenses Between Water & Wastewater





CAPITAL IMPROVEMENT PROJECTS (CIP) FUND COMPONENTS

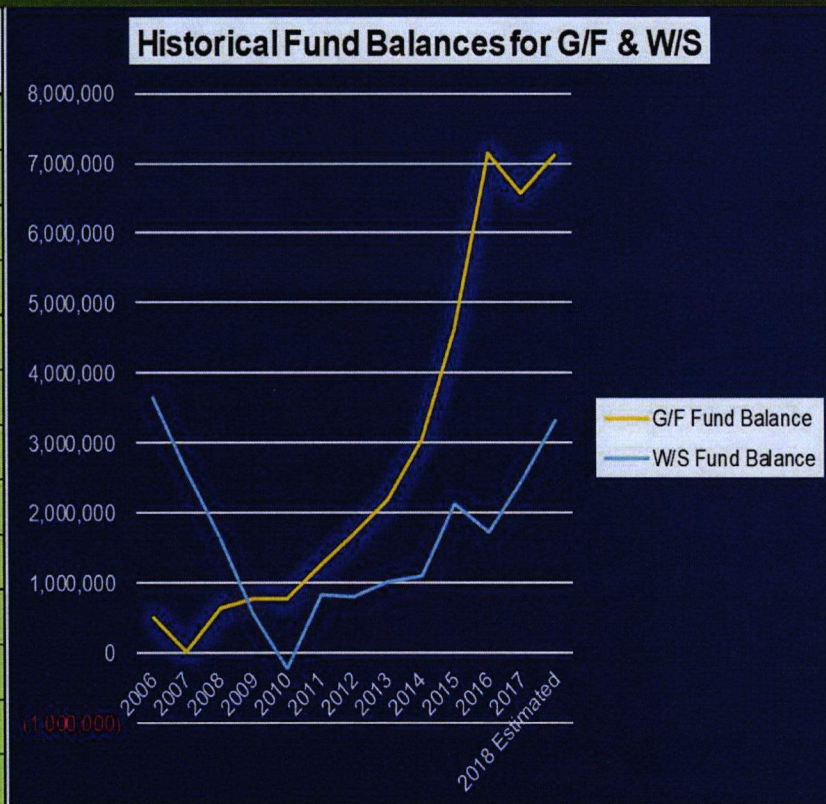
Capital Improvement
Project Fund
\$52,740,292

General Fund Share
FY 2018 - 2019
\$22,628,215

Water & Wastewater Share
FY 2018 - 2019
\$30,112,077

Historical Fund Balance for G/F and W/S

Fiscal Year	G/F Fund Balance	W/S Fund Balance
2006	498,746	3,636,874
2007	23,148	2,618,732
2008	649,125	1,651,702
2009	775,120	568,021
2010	764,794	(234,357)
2011	1,266,989	818,882
2012	1,694,945	809,175
2013	2,187,130	1,010,302
2014	3,057,960	1,103,837
2015	4,605,829	2,120,144
2016	7,132,235	1,733,702
2017	6,565,855	2,438,847
2018 Estimated	7,101,533	3,328,847





Acknowledgments

- I would like to thank the Mayor, the City Council and the City Manager for their support and guidance during the budget process.
- Our thanks to department directors and their staff for providing valuable information and input in the preparation of this budget.
- Special thanks to the Finance Department staff for helping to prepare and assemble our budget book.



•QUESTIONS?



Finance Department
City of Celina, Texas

Memorandum

To: **Honorable Mayor Terry and the Celina City Council**
From: Jay Toutouchian, Finance Director
CC: Jason Laumer, City Manager
Date: March 19, 2019
Re: 2016-2017 Fiscal Year Audit

Action Requested:

Consider and act upon approval of the 2017-2018 Fiscal Year Audit. (Toutouchian)

Background Information:

Board Review/Citizen Input:

Alternatives:

Financial Considerations:

Legal Review:

Supporting Documents:

Audit

Staff Recommendation:

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DRAFT BASIC FINANCIAL STATEMENTS

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Attachment: Draft Audit (Audit)

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FINANCIAL STATEMENTS
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Attachment: Draft Audit (Audit)

CITY OF CELINA, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and cash equivalents	\$ 12,608,922	\$ 12,912,649	\$ 25,521,571	\$ 1,686,224
Investment in Texpool	2,436	3,255	5,691	
Property taxes receivable, net	29,082		29,082	
Sales taxes receivable	203,665		203,665	203,665
Accounts receivable, net	44,906	1,501,039	1,545,945	
Other receivables	144,096		144,096	
Due from component units	96,540		96,540	
Prepaid items	7,322	393,023	400,345	
Net pension asset	329,316	44,297	373,613	
Restricted assets:				
Cash and cash equivalents	37,696,059	37,418,734	75,114,793	
Property taxes receivable, net	11,803		11,803	
Capital assets:				
Land	3,637,345	1,328,043	4,965,388	
Construction in progress	2,864,975	11,570,190	14,435,165	
Capital assets, net	49,762,900	37,175,568	86,938,468	
Total Assets	107,439,367	102,346,798	209,786,165	1,889,889
Deferred outflows of resources:				
Deferred outflows - related to pensions	389,858	56,159	446,017	
Deferred outflows - related to OPEB	11,745	1,629	13,374	
Total Assets and deferred outflows of resources	107,840,970	102,404,586	210,245,556	1,889,889
Liabilities				
Accounts payable	807,980	643,517	1,451,497	
Accrued salaries and benefits	658,758	81,598	740,356	
Accrued interest				3,371
Unearned revenue	8,136,682	7,918,309	16,054,991	
Meter deposits payable		622,234	622,234	
Escrow deposits	1,122,392		1,122,392	
OPEB liability	61,524	8,533	70,057	
Due to primary government				96,540
Payable from restricted assets:				
Accounts payable for capital projects		1,733,621	1,733,621	
Accrued interest	143,013	105,278	248,291	
Long-term liabilities:				
Due within one year:				
Bonds payable	2,126,055	1,520,733	3,646,788	
Infrastructure advance from CISD		72,503	72,503	
Due in more than one year:				
Note Payable				1,044,263
Bonds payable	45,630,486	65,133,971	110,764,457	
Total Liabilities	58,686,890	77,840,297	136,527,187	1,144,174
Deferred inflows of resources:				
Deferred inflows - related to pensions	197,420	26,756	224,176	
Total deferred inflows of resources	197,420	26,756	224,176	-
Net Position				
Net investment in capital assets	32,376,605	18,675,162	51,051,767	
Restricted for debt service	1,825,333		1,825,333	
Restricted for capital projects (\$28,403,650) net of related debt (\$23,867,926)	4,535,724		4,535,724	
Restricted for capital projects (\$35,328,568) net of related debt (\$35,328,568)				
Unrestricted	10,218,998	5,862,371	16,081,369	745,715
Total Net Position	\$ 48,956,660	\$ 24,537,533	\$ 73,494,193	\$ 745,715

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

**CITY OF CELINA, TEXAS
STATEMENT OF ACTIVITIES
Year Ended September 30, 2018**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Aggregate Component Units
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Primary Government	
Governmental activities:								
Administration	\$ 3,305,724	\$ -	\$ -	\$ -	\$ (3,305,724)		\$ (3,305,724)	\$ -
Judicial	173,809				(173,809)		(173,809)	
Fire and emergency services	2,898,525	1,031,818			(1,866,707)		(1,866,707)	
Development services	1,812,852	119,344			(1,693,508)		(1,693,508)	
Public works	5,760,436	5,982,027			221,591		221,591	
Police department	2,598,590	141,900	1,610		(2,455,080)		(2,455,080)	
Parks and recreation	1,284,123	183,034		1,441,125	340,036		340,036	
Library	230,781				(230,781)		(230,781)	
Infrastructure	823,826	407,707	18,924,564		18,508,445		18,508,445	
Main street project	59,285				(59,285)		(59,285)	
Economic development					-		-	(912,979)
Community development								(200,000)
Interest and fiscal charges	840,645		200,000		(640,645)		(640,645)	
Total governmental activities	19,788,596	7,865,830	19,126,174	1,441,125	8,644,533		8,644,533	(1,112,979)
Business-type activities:								
Water and sewer services	12,887,075	16,506,407	3,432,870			7,052,202	7,052,202	
Total business-type activities	12,887,075	16,506,407	3,432,870	-	-	7,052,202	7,052,202	
Total all activities	\$ 32,675,671	\$ 24,372,237	\$ 22,559,044	\$ 1,441,125	\$ 8,644,533	\$ 7,052,202	\$ 15,696,735	\$ (1,112,979)
General revenues:								
Ad valorem taxes					7,464,462		7,464,462	
Sales taxes					1,150,663		1,150,663	1,146,290
Franchise taxes					420,352		420,352	
Miscellaneous					1,177,894		1,177,894	14,850
Unrestricted investment earnings					436,017	332,227	768,244	13,770
Transfers					(907,706)	907,706	-	
Total general revenues and transfers					9,741,682	1,239,933	10,981,615	1,174,910
Change in net position					18,386,215	8,292,135	26,678,350	61,931
Net Position-beginning of year					30,608,404	16,250,662	46,859,066	683,784
Prior period adjustment					(37,959)	(5,264)	(43,223)	-
Net Position-end of year					\$ 48,956,660	\$ 24,537,533	\$ 73,494,193	\$ 745,715

Attachment: Draft Audit (Audit)

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

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GOVERNMENTAL FUNDS
FINANCIAL STATEMENTS

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Attachment: Draft Audit (Audit)

**CITY OF CELINA, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2018**

	General Fund	Debt Service Fund	Fire Improvement Fund	Street Construction Fund	Facilities Improvement Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	\$ 10,254,515	\$ 1,730,308	\$ -	\$ -	\$ -	\$ 624,099	\$ 12,608,922
Investment in Texpool	2,436						2,436
Cash and cash equivalents - restricted			7,777,105	12,233,501	7,978,823	9,706,630	37,696,059
Sales taxes receivable	203,665						203,665
Property taxes receivable, net	29,082	11,803					40,885
EMS receivable, net	44,906						44,906
Other receivables	131,368						131,368
Prepaid items	7,322						7,322
Due from component units	96,768						96,768
Due from other funds		83,375					83,375
Total Assets	\$ 10,770,062	\$ 1,825,486	\$ 7,777,105	\$ 12,233,501	\$ 7,978,823	\$ 10,330,729	\$ 50,915,706
Liabilities							
Accounts payable	298,083		177,505	126,944	128,310	77,138	807,980
Accrued salaries and benefits	312,335	153					312,488
Due to other funds	82,724					879	83,603
Escrowed funds	1,122,392						1,122,392
Unearned revenue	14,320			4,589,310		3,533,052	8,136,682
Total Liabilities	1,829,854	153	177,505	4,716,254	128,310	3,611,069	10,463,145
Deferred Inflows of Resources							
Unavailable property taxes receivable	29,032	11,803					40,835
Total Deferred Inflows of Resources	29,032	11,803	-	-	-	-	40,835
Fund Balances							
Nonspendable:							
Prepays	7,322						7,322
Restricted for:							
Capital Projects			7,599,600	7,517,247	7,850,513	6,096,504	29,063,864
Debt Service		1,813,530					1,813,530
Assigned for use in specific funds						623,156	623,156
Unassigned	8,903,854						8,903,854
Total Fund Balances	8,911,176	1,813,530	7,599,600	7,517,247	7,850,513	6,719,660	40,411,726
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 10,770,062	\$ 1,825,486	\$ 7,777,105	\$ 12,233,501	\$ 7,978,823	\$ 10,330,729	\$ 50,915,706

Attachment: Draft Audit (Audit)

D

CITY OF CELINA, TEXAS
Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
Year Ended September 30, 2018

Amounts presented for governmental activities in the statement of net position are different because:

\$ 40,411,726

Capital assets reported in the statement of net position are not financial resources and are not reported in the fund balance sheet.

56,265,220

Other long-term assets (receivables) are not available to pay current-period expenditures and therefore are deferred in the funds. These include deferred property taxes of \$40,835 and fines receivable of \$12,728.

53,563

Net pension assets \$329,316, the related deferred outflows of resources \$389,858, the related deferred inflows of resources (\$197,420) are not available to pay current-period expenditures and therefore are not recorded in the funds.

521,754

OBEP liability (\$61,524) and the related deferred outflows of resources \$11,745 are not available to pay current-period expenditures and therefore are not recorded in the funds.

(49,779)

Interest due on long-term debt is recorded as accrued interest payable in the statement of net position but does not become a liability on the fund statements until the date due.

(143,013)

Long-term liabilities are reported in the statement of net position but they are not due and payable in the current period and therefore are not reported as liabilities in the fund balance sheet.

(48,102,811)

Net Position of Governmental Activities

\$ 48,956,660

Attachment: Draft Audit (Audit)

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CITY OF CELINA, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2018

	General Fund	Debt Service Fund	Fire Improvement Fund	Street Construction Fund	Facilities Improvement Fund	Other Governmental Funds	Total Governmental Funds
Revenues:							
Ad valorem taxes	\$ 4,899,354	\$ 2,555,174	\$ -	\$ -	\$ -	\$ -	\$ 7,454,528
Franchise taxes	420,352						420,352
Sales tax	1,150,663						1,150,663
Permits and inspection fees	5,982,027						5,982,027
Component unit contributions		200,000					200,000
Development fees	119,344						119,344
Developer park contributions						1,441,125	1,441,125
Fire department, EMS, and police revenues	1,031,818						1,031,818
Fines	142,332						142,332
Special events and donations	81,695					83,493	165,188
Park fees and donations	183,034						183,034
Other income	155,777				25,000	1,246,240	1,427,017
Interest	142,169	33,139	23,692	93,568	18,205	125,244	436,017
Federal, state & local grants						1,610	1,610
Total Revenues	14,308,565	2,788,313	23,692	93,568	43,205	2,897,712	20,155,055
Expenditures:							
Current:							
Administration	3,029,913					6,288	3,036,201
Judicial	172,610						172,610
Fire and emergency services	2,435,746					9,467	2,445,213
Development services	1,787,306						1,787,306
Public works	1,120,923			4,355,918	10,152	117,037	5,604,030
Police department	2,367,180					6,857	2,374,037
Parks and recreation	802,479					176,000	978,479
Library	230,090						230,090
Main street project						59,285	59,285
Capital Outlay			889,062	536,960	346,134	2,065,746	3,837,902
Debt Service:							
Principal		1,436,110					1,436,110
Interest and fiscal charges		908,016					908,016
Bond issuance cost		146,002					146,002
Total Expenditures	11,946,247	2,490,128	889,062	4,892,878	356,286	2,440,680	23,015,281
Excess (Deficiency) of Revenues Over Expenditures	2,362,318	298,185	(865,370)	(4,799,310)	(313,081)	457,032	(2,860,226)
Other Financing Sources (Uses):							
Issuance of bonds		1,768,107	7,500,000	6,419,060	7,355,000		23,042,167
Transfers in (out)	(16,997)	(1,622,105)				731,396	(907,706)
Net Other Financing Sources (Uses)	(16,997)	146,002	7,500,000	6,419,060	7,355,000	731,396	22,134,461
Net change in fund balances	2,345,321	444,187	6,634,630	1,619,750	7,041,919	1,188,428	19,274,235
Fund balance, October 1	6,565,855	1,369,343	964,970	5,897,497	808,594	5,531,232	21,137,491
Fund balance, September 30	\$ 8,911,176	\$ 1,813,530	\$ 7,599,600	\$ 7,517,247	\$ 7,850,513	\$ 6,719,660	\$ 40,411,726

Attachment: Draft Audit (Audit)

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

D

CITY OF CELINA, TEXAS
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended September 30, 2018

Net change in fund balances - total governmental funds

\$ 19,274,235

Amounts reported for governmental activities in the statement of net position are different because:

Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay of \$3,837,902 exceeded depreciation expense of \$(2,065,683).

1,772,219

Proceeds from the issuance of long-term debt provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of debt retired for the year \$1,436,110 plus debt refunded \$4,387,894, less new bonds issued (\$25,820,000) and deferred bond credits (\$1,610,061).

(21,606,057)

Changes in the liabilities for compensated absences do not require the use of current resources and therefore are not recorded in the funds.

(89,894)

Changes in long term amounts for net pension assets \$287,461, the related deferred outflows of resources related to pensions (\$90,477), and the related deferred inflows of resources related to pensions (\$144,285) are not recorded in the funds.

52,699

Changes in long term amounts for OBEB liability (\$18,764), the related deferred outflows of resources \$6,944 are not recorded in the funds.

(11,820)

Revenues in the statement of activities that do not provide current resources are not reported as revenues in the funds. This includes the change in deferred inflows from ad valorem taxes of \$9,934, the change in fines receivable of (\$7,036), and capital contributions of \$18,924,564.

18,927,462

Some expenses in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. These include the amortization of bond premiums, \$134,440; and the increase in accrued interest on debt (\$67,069).

67,371

Change in net position - governmental activities

\$ 18,386,215

Attachment: Draft Audit (Audit)

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

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CITY OF CELINA, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
Year Ended September 30, 2018

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Ad valorem taxes	\$ 4,519,779	\$ 4,877,691	\$ 4,899,354	\$ 21,663
Franchise taxes	326,261	328,090	420,352	92,262
Sales tax	1,045,352	1,062,748	1,150,663	87,915
Permits and inspection fees	3,989,700	6,040,964	5,982,027	(58,937)
Development fees	150,000	123,288	119,344	(3,944)
Fire department and EMS revenues	684,000	941,365	1,031,818	90,453
Fines	222,000	155,534	142,332	(13,202)
Special events and donations	89,308	72,933	81,695	8,762
Park fees	163,500	159,141	183,034	23,893
Other income	43,054	185,719	155,777	(29,942)
Interest	75,725	92,810	142,169	49,359
Total Revenues	11,308,679	14,040,283	14,308,565	268,282
EXPENDITURES:				
Administration	3,228,635	3,298,816	3,029,913	268,903
Judicial	183,125	187,390	172,610	14,780
Fire and emergency services	2,550,164	2,555,842	2,435,746	120,096
Development services	1,635,240	1,835,168	1,787,306	47,862
Public works	1,014,067	1,165,383	1,120,923	44,460
Police department	2,513,424	2,515,102	2,367,180	147,922
Parks and recreation	903,907	904,407	802,479	101,928
Library	263,569	263,919	230,090	33,829
Total Expenditures	12,292,131	12,726,027	11,946,247	779,780
Excess (deficiency) of revenues over (under) expenditures	(983,452)	1,314,256	2,362,318	1,048,062
OTHER FINANCING SOURCES (USES):				
Transfers in (out)	983,003	(16,997)	(16,997)	-
Total Other Financing Sources (Uses)	983,003	(16,997)	(16,997)	-
Net change in fund balance	(449)	1,297,259	2,345,321	1,048,062
Fund balance, October 1	6,565,855	6,565,855	6,565,855	-
Fund balance, September 30	\$ 6,565,406	\$ 7,863,114	\$ 8,911,176	\$ 1,048,062

SCHEDULE NOTES:

The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles.

Attachment: Draft Audit (Audit)

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FINANCIAL STATEMENTS

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Attachment: Draft Audit (Audit)

D

**CITY OF CELINA, TEXAS
STATEMENT OF FUND NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2018**

	<u>Enterprise Fund Water & Sewer Activities</u>
Assets	
Cash and cash equivalents	\$ 12,912,649
Cash and cash equivalents - restricted for capital projects	1,733,621
Investment in TexPool	3,255
Accounts receivable, net	1,501,039
Prepaid UTRWD facilities charges	393,023
Total current assets	<u>16,543,587</u>
Noncurrent Assets:	
Cash and cash equivalents - restricted for capital projects	35,685,113
Net pension asset	44,297
Capital Assets:	
Non-depreciable land	1,328,043
Non-depreciable construction in progress	11,570,190
Depreciable capital assets, net	37,175,568
Capital Assets, net	<u>50,073,801</u>
Total noncurrent assets	<u>85,803,211</u>
Deferred outflows of resources:	
Deferred outflows - related to pensions	56,159
Deferred outflows - related to OPEB	1,629
Total deferred outflows of resources	<u>57,788</u>
Total assets and deferred outflows of resources	<u>\$ 102,404,586</u>
Liabilities	
Accounts payable	643,517
Accounts payable for capital projects	1,733,621
Accrued salaries and benefits	81,598
Bonds payable - current	1,520,733
Infrastructure advance from CISD - current	72,503
Accrued interest payable	105,278
Meter deposits payable	622,234
OPEB liability	8,533
Unearned revenue	7,918,309
Total current liabilities	<u>12,706,326</u>
Bonds payable - long-term	65,133,971
Total non-current liabilities	<u>65,133,971</u>
Total liabilities	<u>77,840,297</u>
Deferred inflows of resources:	
Deferred inflows - related to pensions	26,756
Total deferred inflows of resources	<u>26,756</u>
Net Position	
Net investment in capital assets	18,675,162
Restricted for capital projects (\$35,328,568), net of related debt (\$35,328,568)	-
Unrestricted	5,862,371
Total Net Position	<u>\$ 24,537,533</u>

Attachment: Draft Audit (Audit)

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

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City of Celina, Texas
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
Year Ended September 30, 2018

	<u>Enterprise Fund</u> <u>Water & Sewer</u> <u>Activities</u>
Operating revenues:	
Water sales	\$ 6,437,153
Sewer sales	3,077,772
Garbage fees	687,200
Penalties	171,515
Tap and reconnect fees	1,829,970
Impact fees	1,558,580
Other revenues	2,744,217
Total Operating Revenues	<u>16,506,407</u>
Operating expenses:	
Salaries and benefits	1,143,707
Garbage fees	617,144
Materials and supplies	855,742
Postage	47,055
Repairs and facility maintenance	329,156
General insurance	27,809
Utilities and telephone	259,098
Water purchases and related fees	2,800,976
UTRWD facilities charges	1,642,099
Impact fees expense	1,654,656
Depreciation & amortization	1,263,446
Bond issuance costs	600,022
Other expense	626,591
Total Operating Expenses	<u>11,867,501</u>
Operating Income	<u>\$ 4,638,906</u>
Non-operating revenues (expenses):	
Interest income	\$ 332,227
Interest and fiscal charges	(1,019,574)
Total non-operating revenues (expenses)	<u>(687,347)</u>
Income (loss) before contributions and transfers	3,951,559
Capital contribution	3,432,870
Transfers in (out)	907,706
Change in net position	8,292,135
Net position, October 1	16,250,662
Prior period adjustment	(5,264)
Net position, September 30	<u><u>\$ 24,537,533</u></u>

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

CITY OF CELINA, TEXAS
Statement of Cash Flows
Proprietary Fund
Year Ended September 30, 2018

	<u>Enterprise Fund</u> <u>Water & Sewer</u> <u>Activities</u>
Cash flows from operating activities:	
Cash received from customers and users	\$ 19,272,390
Cash paid to suppliers	(8,235,486)
Cash paid to employees	(1,129,447)
Net cash provided (used) by operating activities	<u>9,907,457</u>
Cash flows from noncapital financing activities:	
Change in customer deposits	167,539
Transfers from other funds	907,706
Net cash provided (used) by noncapital financing activities	<u>1,075,245</u>
Cash flows from capital and related financing activities:	
Acquisition of capital assets	(10,210,609)
Bond proceeds	33,398,517
Principal payments - bonds payable	(3,140,995)
Principal payments - other obligations	(106,085)
Interest paid on bonds payable and other long-term obligations	(1,257,271)
Net cash provided (used) by capital and related financing activities	<u>18,683,557</u>
Cash flows from investing activities:	
Net redemptions (purchases) of investments	(53)
Investment income	332,227
Net cash provided (used) by investing activities	<u>332,174</u>
Net increase (decrease) in cash and cash equivalents	<u>29,998,433</u>
Cash and cash equivalents, October 1	<u>20,332,950</u>
Cash and cash equivalents, September 30	<u>\$ 50,331,383</u>

Attachment: Draft Audit (Audit)

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

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CITY OF CELINA, TEXAS
Statement of Cash Flows
Proprietary Fund
Year Ended September 30, 2018

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Reconciliation of Net Income to Net Cash Provided (Used)
by Operating Activities

	<u>Enterprise Fund</u> <u>Water & Sewer</u> <u>Activities</u>
Operating income	\$ 4,638,906
Adjustments to reconcile net income to net cash provided (used) by operating activities:	
Depreciation and amortization	1,263,446
(Increase) decrease in accounts receivable (net)	(352,221)
(Increase) decrease in prepaid expenses	393,023
(Increase) decrease in net pension asset	(38,667)
(Increase) decrease in deferred outflows of resources	11,207
Increase (decrease) in accounts payable	831,629
Increase (decrease) in accrued expenses	19,919
Increase (decrease) in OPEB liability	2,603
Increase (decrease) in unearned revenues	3,118,204
Increase (decrease) in deferred inflows of resources	19,408
Total Adjustments	<u>5,268,551</u>
Net cash provided by operating activities	<u>\$ 9,907,457</u>
Noncash investing, capital, and financing activities	
Acquisition of capital assets from developers through capital contributions	<u>3,432,870</u>

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Attachment: Draft Audit (Audit)

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

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**COMBINING DISCRETELY PRESENTED
COMPONENT UNITS
FINANCIAL STATEMENTS**

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Attachment: Draft Audit (Audit)

**CITY OF CELINA, TEXAS
COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2018**

	Celina Economic Development Corporation	Celina Community Development Corporation	Total Aggregate Component Units
Assets			
Cash and cash equivalents	\$ 757,233	\$ 928,991	\$ 1,686,224
Sales taxes receivable	101,833	101,832	203,665
Due from primary government		114	114
Total Assets	859,066	1,030,937	1,890,003
Liabilities			
Accrued interest	3,371		3,371
Due to primary government	96,654		96,654
Due in more than one year:			
Note Payable	1,044,263		1,044,263
Total Liabilities	1,144,288	-	1,144,288
Net Position			
Unrestricted	(285,222)	1,030,937	745,715
Total Net Position	\$ (285,222)	\$ 1,030,937	\$ 745,715

Attachment: Draft Audit (Audit)

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

CITY OF CELINA, TEXAS
COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
Year Ended September 30, 2018

	Celina Economic Development Corporation	Celina Community Development Corporation	Total Aggregate Component Units
Functions/Programs			
Economic development	\$ (912,979)	\$ -	\$ (912,979)
Community development		(200,000)	(200,000)
Total expenses	(912,979)	(200,000)	(1,112,979)
General revenues			
Sales taxes	573,145	573,145	1,146,290
Miscellaneous	14,850		14,850
Unrestricted investment earnings	3,312	10,458	13,770
Total general revenues	591,307	583,603	1,174,910
Change in net position	(321,672)	383,603	61,931
Net Position-beginning of year	36,450	647,334	683,784
Net Position-end of year	\$ (285,222)	\$ 1,030,937	\$ 745,715

Attachment: Draft Audit (Audit)

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FISCAL YEAR 2018-2019
BUDGET PRESENTATION

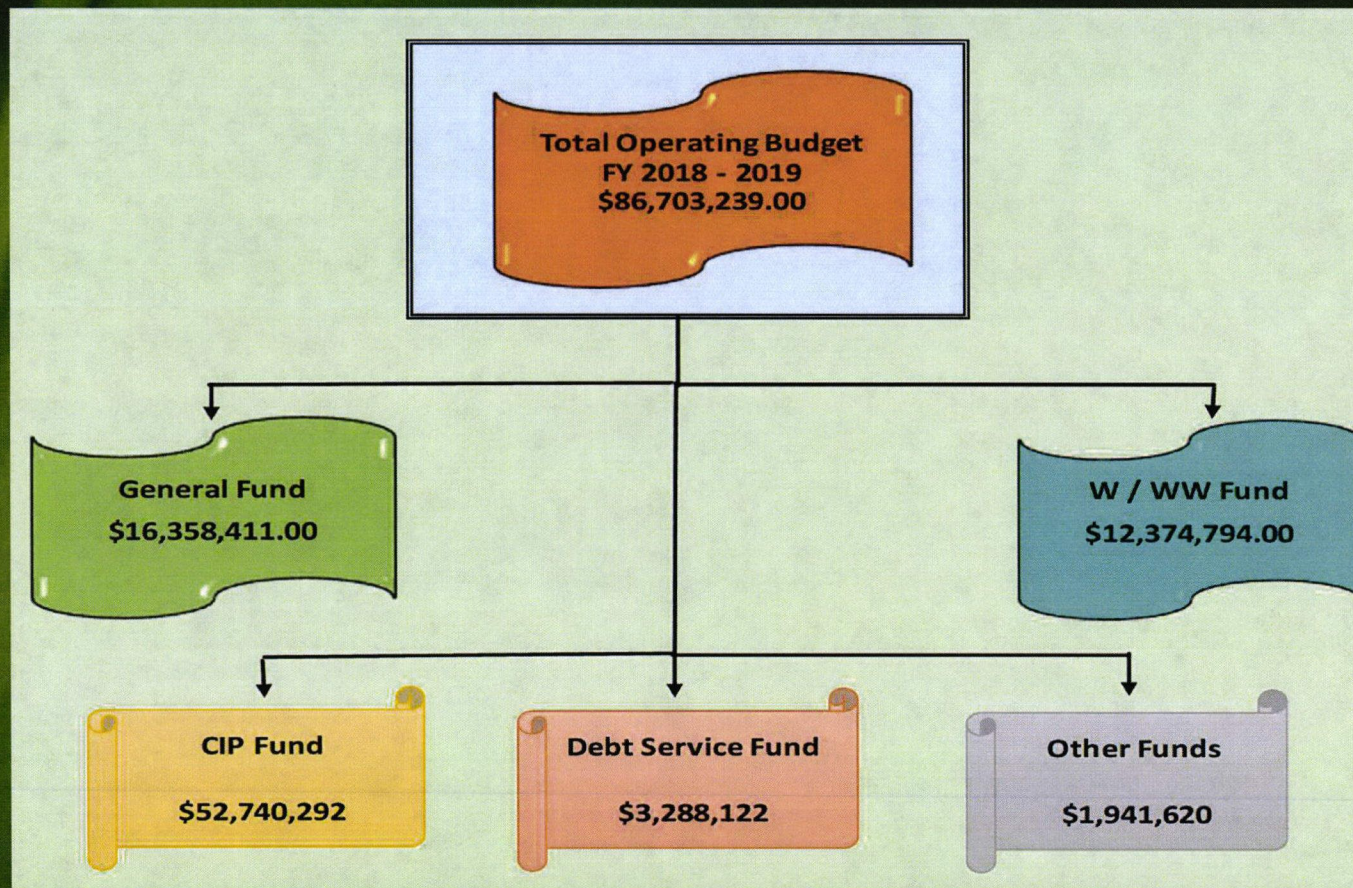
Presented by: Jay Toutounchian



Key Points of the FY 2019 Budget

- Total Operating Budget for FY 2018-2019
- General Fund Revenues & Expenditures
- Tax Rate and Its Components
- Debt Service Fund Components
- Water & Wastewater Revenues & Expenses
- Capital Improvement Project (CIP) Fund Components
- General Fund & W/WW Fund Balances

TOTAL OPERATING BUDGET FOR FY 2018-2019



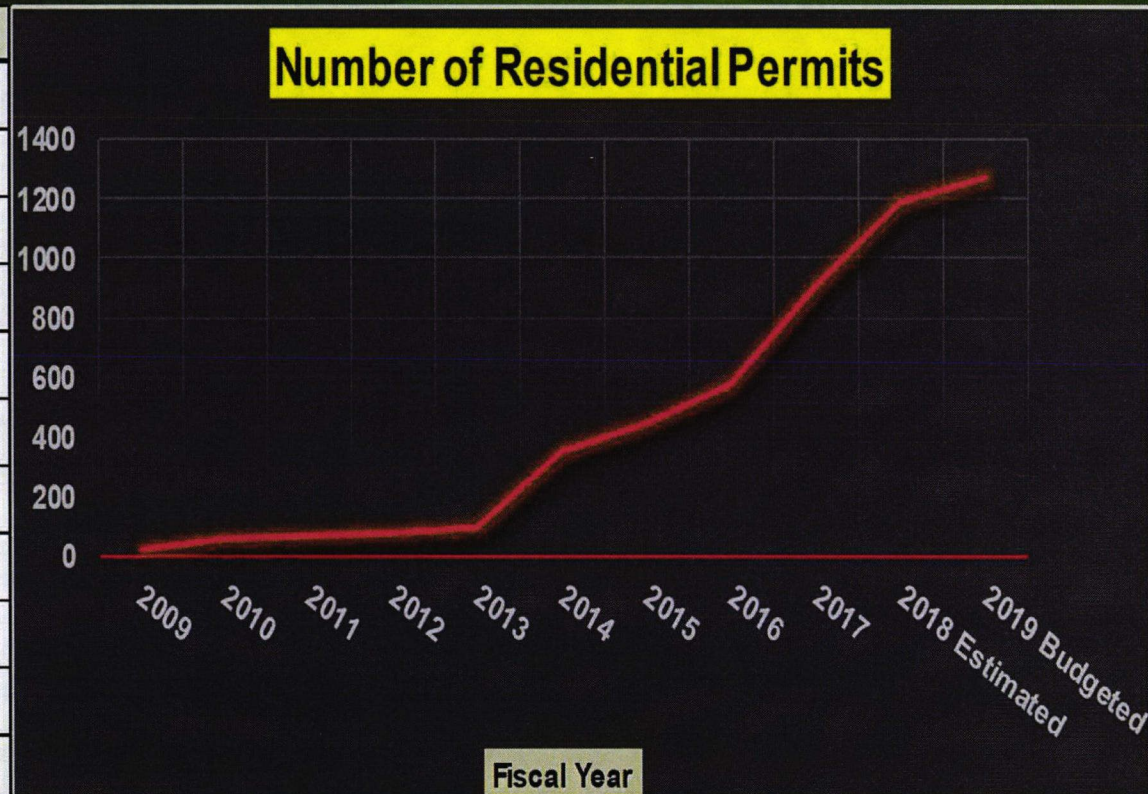


General Fund Revenue Highlights

- Revenue Increased by \$3,522,372 over previous fiscal year approved budget
 - Contributing Factors:
 - » Number of building permits increased by 16%
 - » Property tax increased by 32%
 - » Sales tax increased by 15%
 - » Other revenues increased by 63%

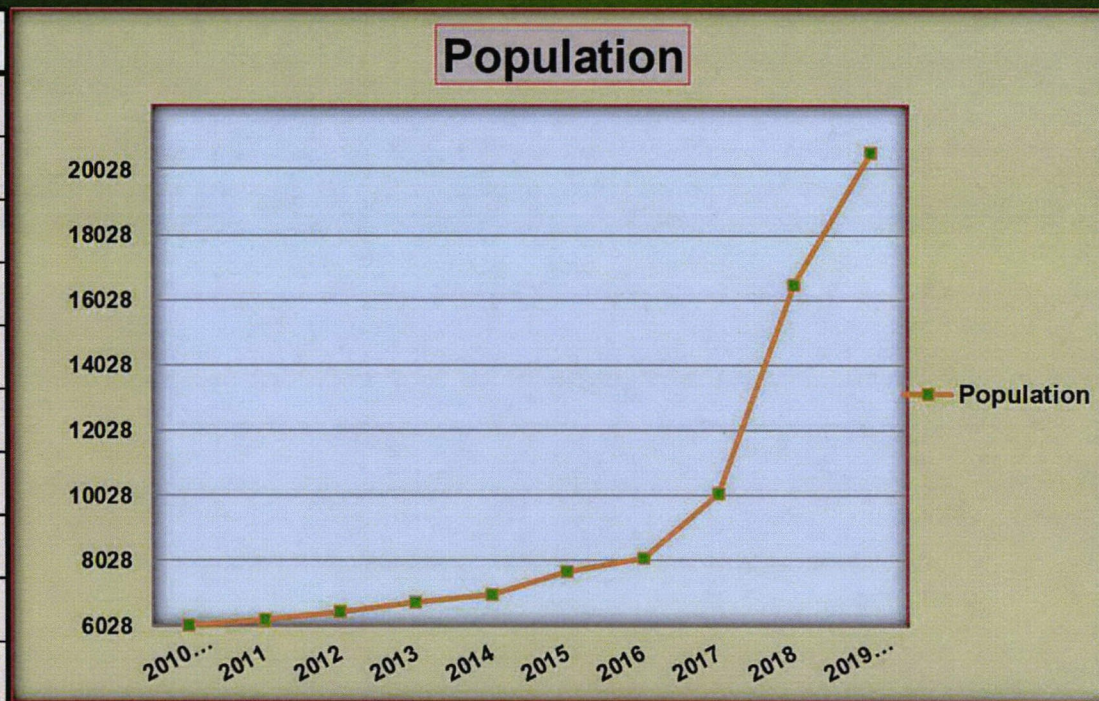
Residential Building Permits

Fiscal Year	# of Permits
2009	20
2010	60
2011	72
2012	81
2013	97
2014	346
2015	448
2016	573
2017	903
2018 Estimated	1185
2019 Budgeted	1275



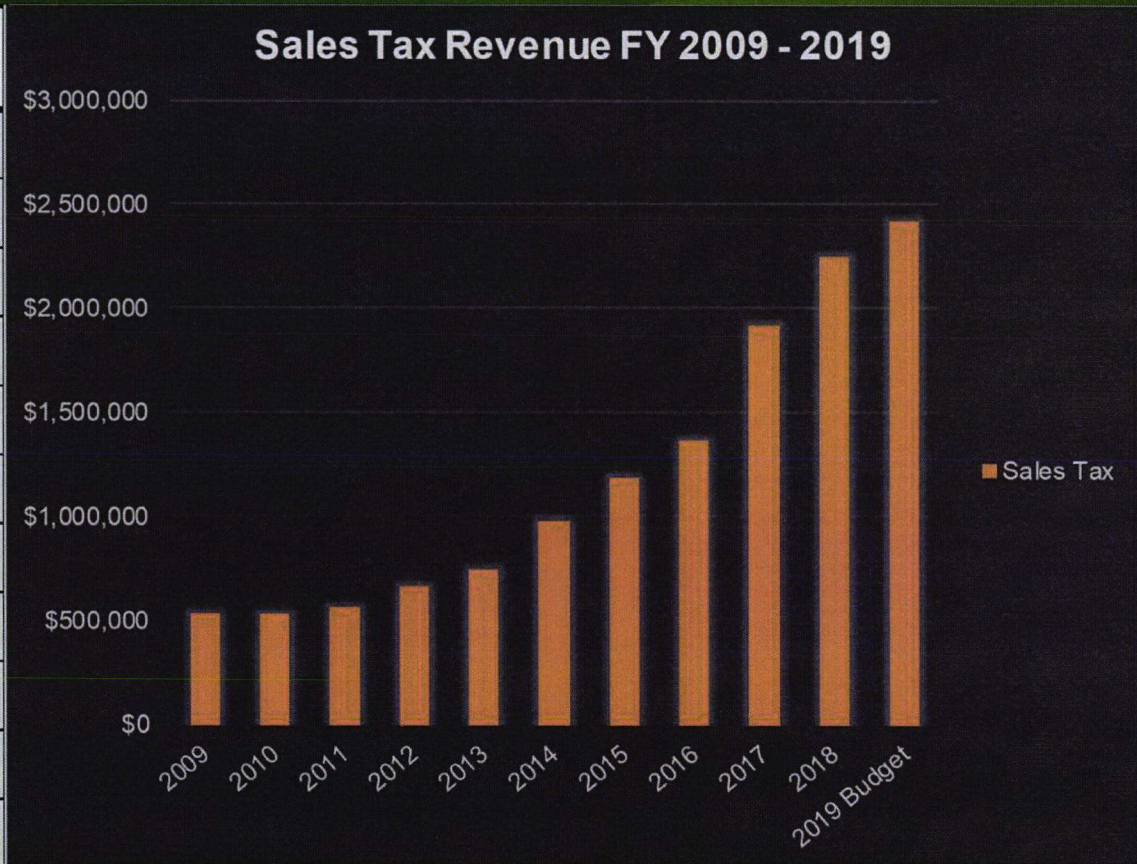
Population

Years	Population
2010 Census	6,028
2011	6,209
2012	6,457
2013	6,715
2014	6,984
2015	7,683
2016	8,067
2017	10,083
2018	16,451
2019 Est.	20,543



Sales Tax Revenue

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

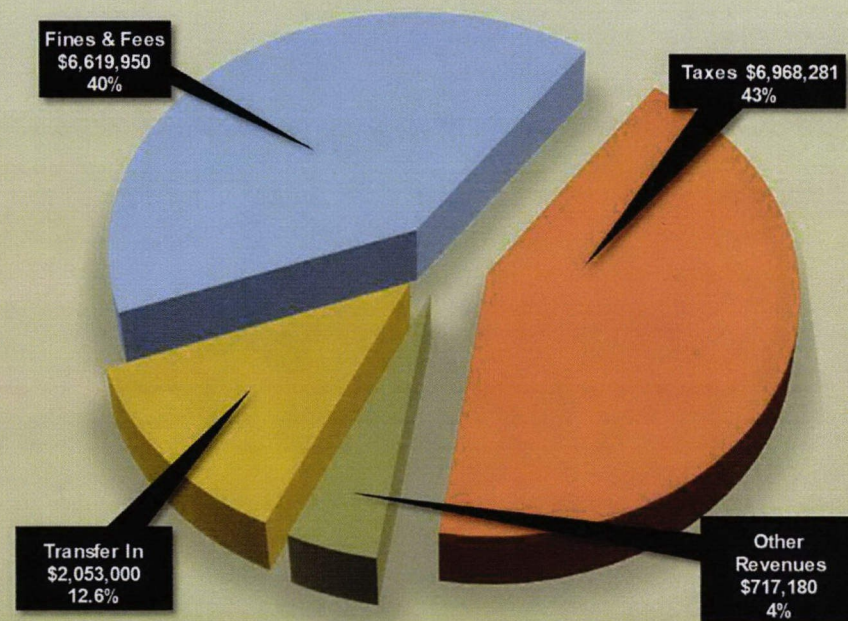


GENERAL FUND REVENUES

FY 2018 – 2019 TOTAL
REVENUES
\$16,358,411

Sources of Funds	FY2019 Budgeted Revenue	%
Fines & Fees	\$ 6,619,950	40%
Taxes	\$ 6,968,281	43%
Other Revenues	\$ 717,180	4%
Transfers In	\$ 2,053,000	13%
Total	\$ 16,358,411	100%

FY 2018 - 2019 GF Budgeted Revenues

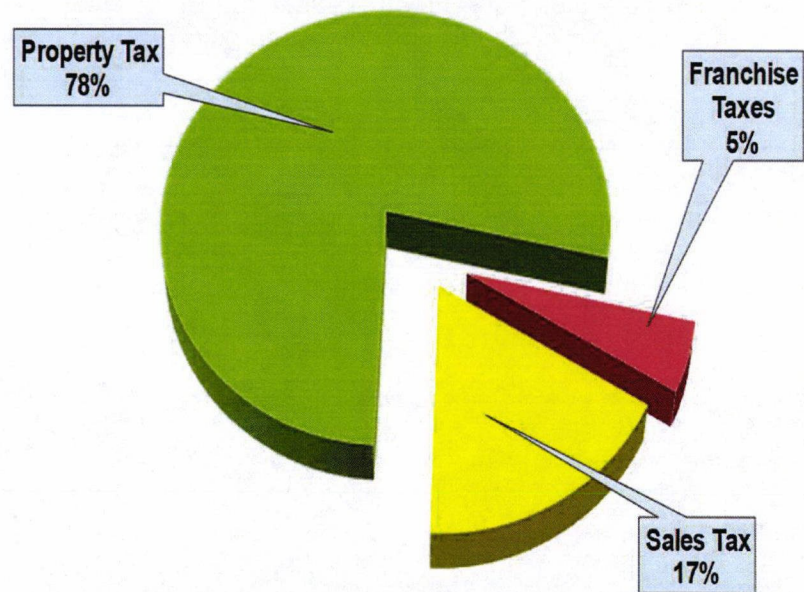


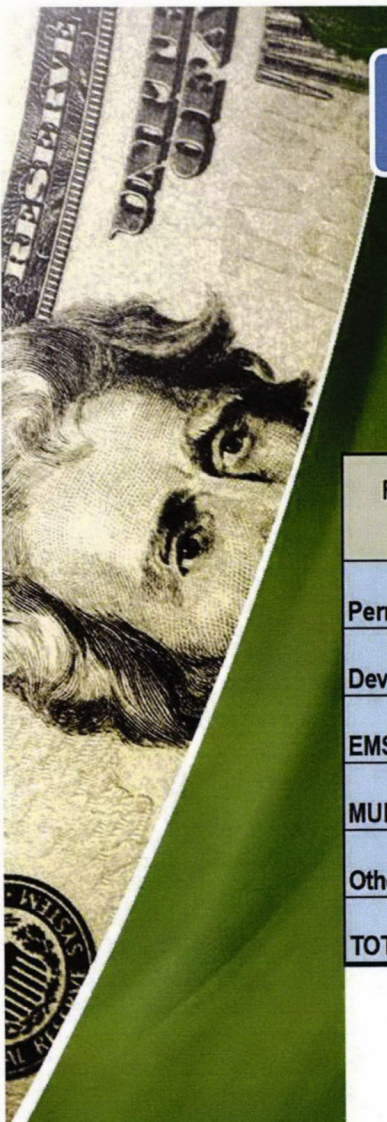
GENERAL FUND REVENUES

Tax Revenue Components

Taxes Category	FY2019 Budgeted Revenue	%
Sales Tax	\$ 1,205,000	17%
Property Tax	\$ 5,417,357	78%
Other Taxes	\$ 345,924	5%
TOTAL	\$ 6,968,281	100%

GF Tax Revenue Components

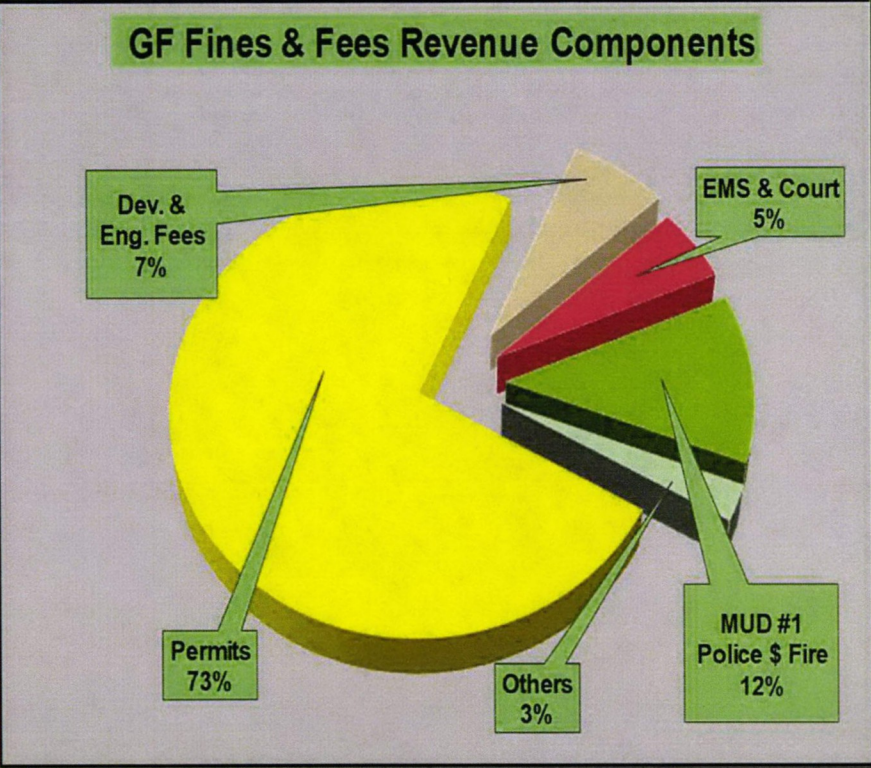




GENERAL FUND REVENUES

Fines & Fees Revenue Components

Fines & Fees Category	FY2019 Budgeted Revenue	%
Permits	\$ 4,835,000	73%
Dev. & Eng. Fees	\$ 460,000	7%
EMS & Court	\$ 356,250	5%
MUD #1 Police \$ Fire	\$ 801,200	12%
Others	\$ 167,500	3%
TOTAL	\$ 6,619,950	100%





General Fund Highlights

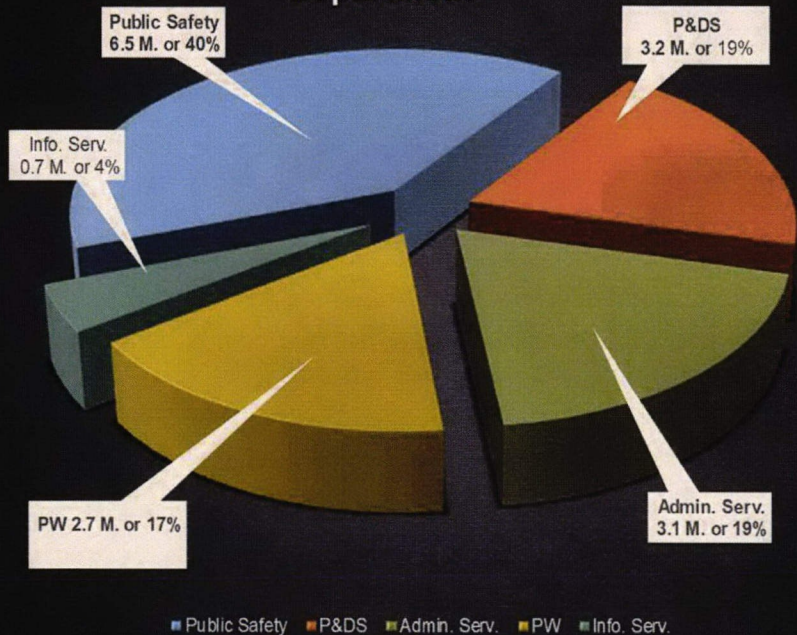
- Expenditures increased by \$3,522,281 over the previous year approved budget
 - Contributing Factors:
 - » Added 6 new police officers (29% Budget Increase)
 - » Added 6 new fire fighters (18% budget increase)
 - » Added 4 new employees to Development Services (21% Increase)
 - » Added 7 new employees to other departments

GENERAL FUND EXPENDITURES

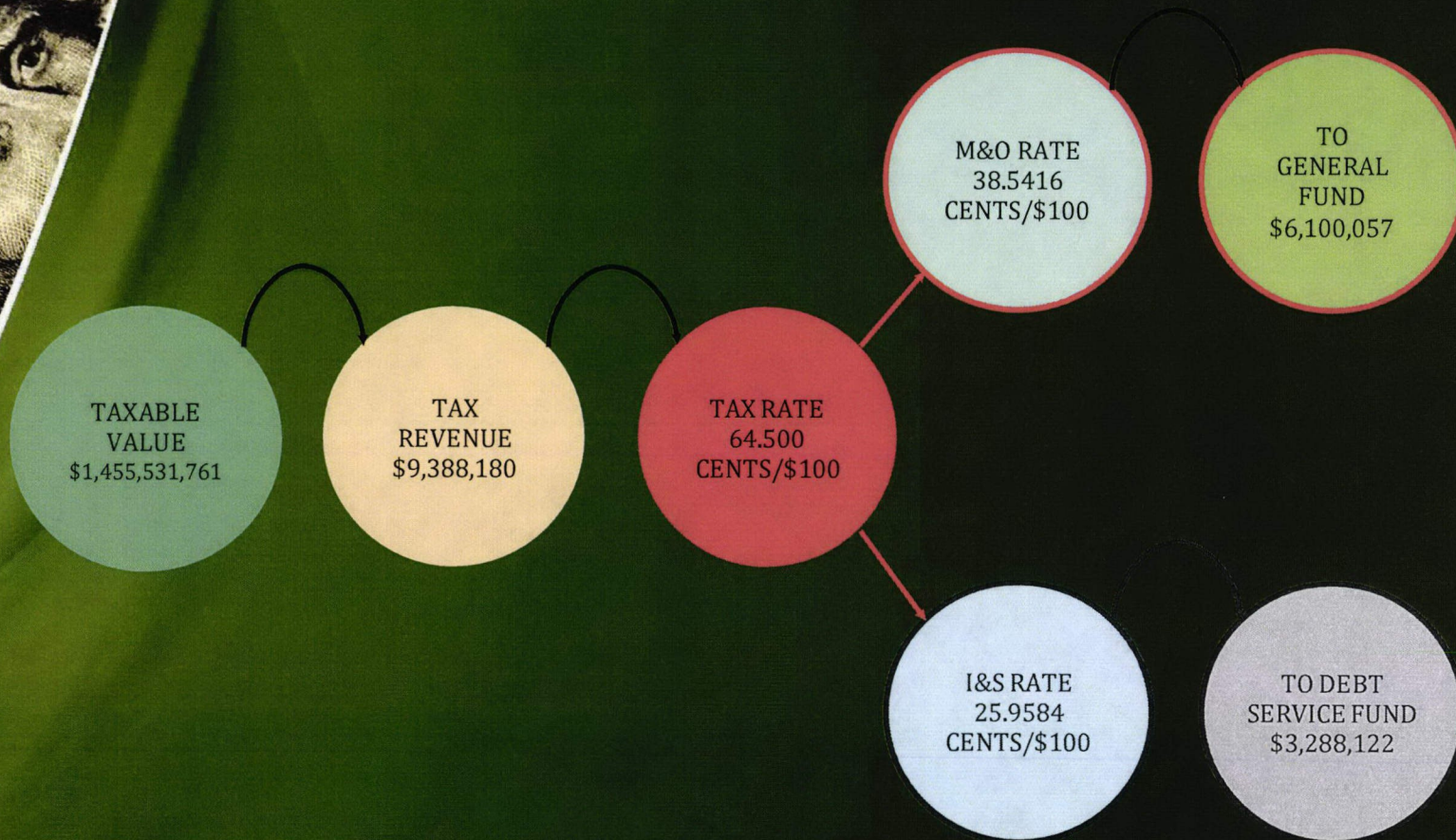
FY 2018 – 2019 TOTAL
EXPENDITURES
\$16,358,411

Exp. By Department	Amount	% of Total Budget
Public Safety:	6,566,539	40%
Police		
Fire / EMS		
Municipal Court		
Planning & Development Services	3,179,645	19%
Development		
Engineering		
Administration Services	3,141,374	19%
Office of City Manager		
Office of City Secretary		
Finance		
Human Resources		
Library		
Marketing		
Public Works	2,737,657	17%
Streets		
Facilities		
Parks		
Information Services	733,197	4%
GIS		
IT		
TOTAL	16,358,411	100%

GF Expenditures Allocation by Department

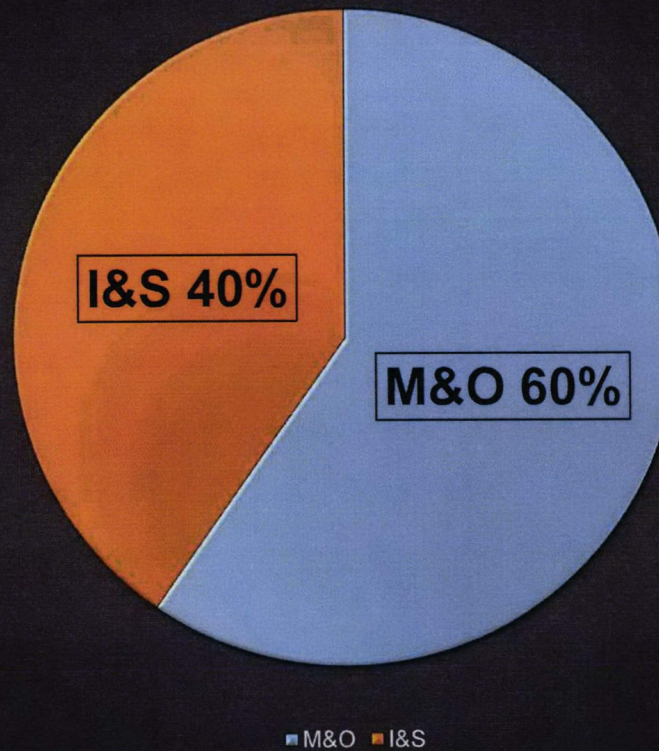


FY 2019 TAX RATE AND COMPONENTS



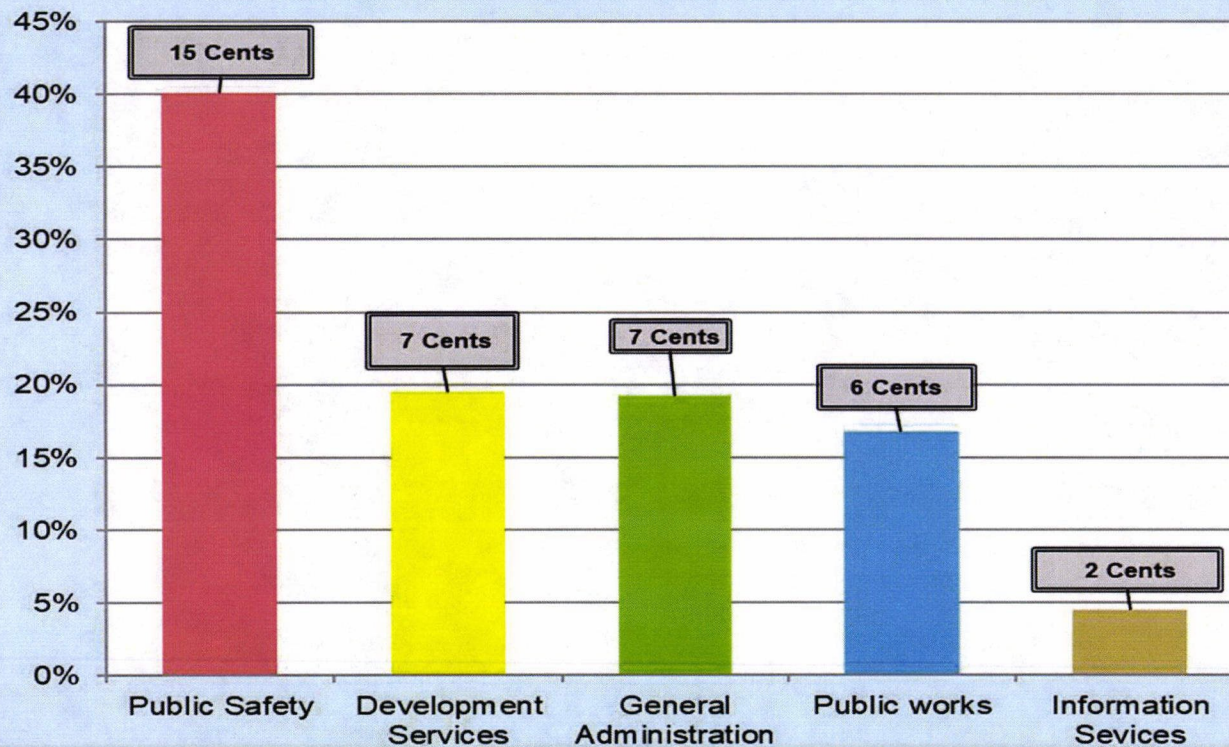
Current Tax Rate

FY 2019 Tax Rate Allocations



M&O Tax Rate Distributions

\$0.3854 M&O Tax Rate Distributions





DEBT SERVICE COMPONENTS

FY 2019
Debt Service
\$6,073,315

General Fund Share
FY 2018 - 2019
\$3,288,122

Water & Wastewater Share
FY 2018 - 2019
\$2,785,193



Water & Wastewater Fund Highlights

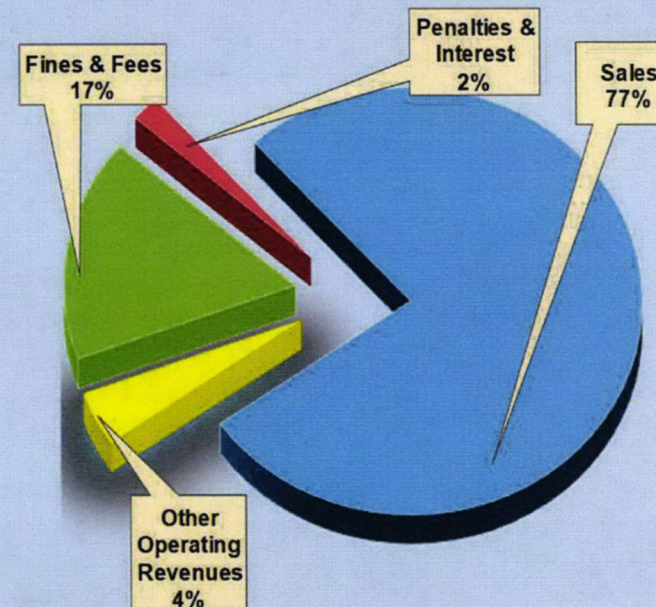
- Revenue Increased by \$1,198,950 over the previous fiscal year approved budget
 - Contributing Factors:
 - » Number of new meters increased by 16%
 - » New subdivision of DC Ranch came on line
 - » Extensive upgrade to our Water & Wastewater infrastructure
- Expenses increased by \$1,395,114 over previous fiscal year approved budget
 - Contributing Factors:
 - » Added 1 new employee to the UB department
 - » 3% annual increase from UTRWD, our water supplier
 - » Increased our minimum purchase from 2.5 MGD to 4.5
 - » 3% annual increase from UTRWD, our sewer processor

WATER AND WASTEWATER FUND REVENUES

Water & Wastewater
Fund
\$12,374,794

Sources of Funds	FY2019 Budgeted Revenue	%
Fines & Fees	\$ 2,097,325	17%
Penalties & Interest	\$ 243,750	2%
Sales	\$ 9,521,997	77%
Other Revenues	\$ 511,722	4%
TOTAL	\$ 12,374,794	100%

**FY2018 - 2019 W/WW Budgeted
Revenues**

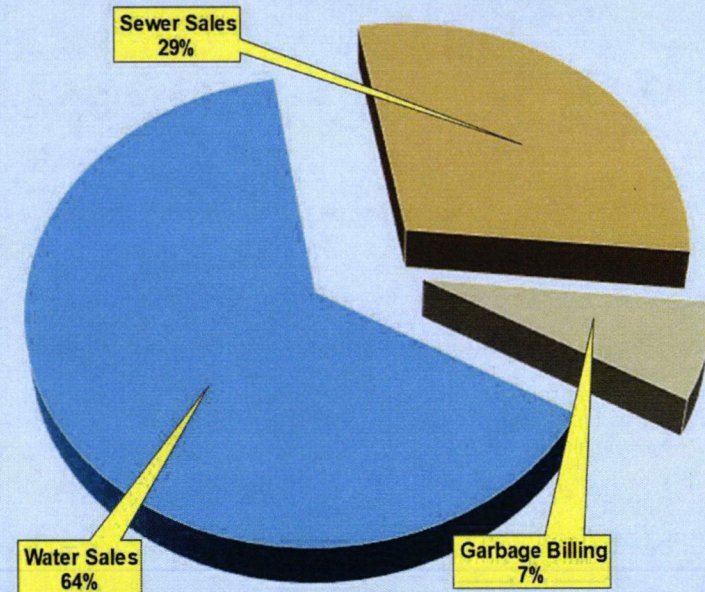


WATER AND WASTEWATER FUND REVENUES

Sales Components of
W / WW
Revenues

Sales Category	FY2019 Budgeted Revenue	%
Water Sales	\$ 6,094,939	64%
Sewer Sales	\$ 2,783,280	29%
Garbage Billing	\$ 643,778	7%
TOTAL	\$ 9,521,997	100%

W/WW Sales Components

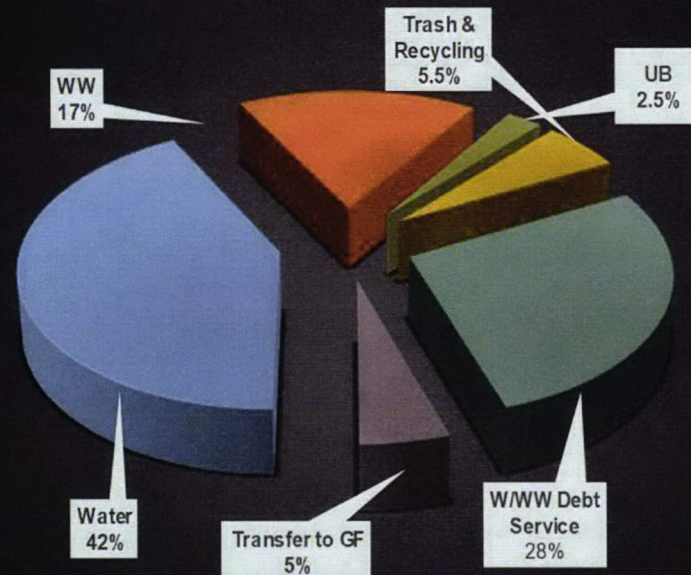


WATER AND WASTEWATER FUND EXPENSES

Water & Wastewater
Fund
\$12,284,365

Activity Area	FY2019 Budgeted Expenses	%
W Department	5,181,803	42%
WW Department	2,084,614	17%
UB Department	310,337	3%
Trash & Recycling	690,775	6%
W/WW Debt Service	3,413,836	28%
Transfer to GF	603,000	5%
TOTAL	12,284,365	100%

FY2019 Breakdown of Expenses Between Water & Wastewater





CAPITAL IMPROVEMENT PROJECTS (CIP) FUND COMPONENTS

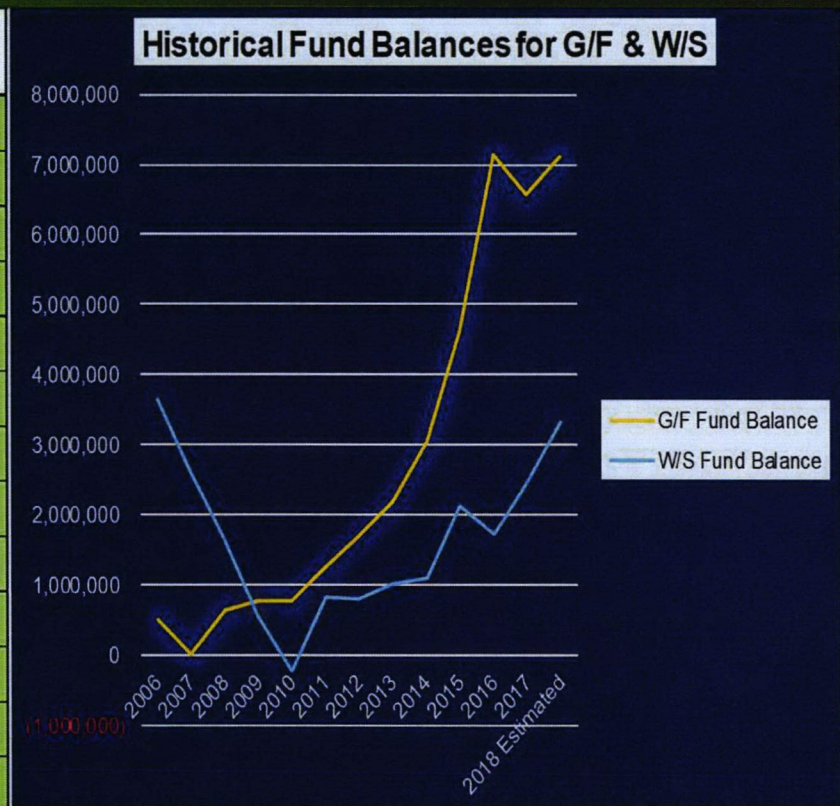
Capital Improvement
Project Fund
\$52,740,292

General Fund Share
FY 2018 - 2019
\$22,628,215

Water & Wastewater Share
FY 2018 - 2019
\$30,112,077

Historical Fund Balance for G/F and W/S

Fiscal Year	G/F Fund Balance	W/S Fund Balance
2006	498,746	3,636,874
2007	23,148	2,618,732
2008	649,125	1,651,702
2009	775,120	568,021
2010	764,794	(234,357)
2011	1,266,989	818,882
2012	1,694,945	809,175
2013	2,187,130	1,010,302
2014	3,057,960	1,103,837
2015	4,605,829	2,120,144
2016	7,132,235	1,733,702
2017	6,565,855	2,438,847
2018 Estimated	7,101,533	3,328,847





Acknowledgments

- I would like to thank the Mayor, the City Council and the City Manager for their support and guidance during the budget process.
- Our thanks to department directors and their staff for providing valuable information and input in the preparation of this budget.
- Special thanks to the Finance Department staff for helping to prepare and assemble our budget book.

• QUESTIONS?

City of Celina 4-8

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**CITY OF CELINA, TEXAS
ORDINANCE 2018-05**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CELINA, TEXAS, AMENDING THE BUDGET FOR THE FISCAL YEAR 2017-2018; PROVIDING FOR INCORPORATION OF PREMISES; PROVIDING FOR FINDINGS; PROVIDING FOR AMENDMENT; PROVIDING FOR A CUMULATIVE REPEALER CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Celina is a home rule municipality located in Collin County and Denton County, Texas created in accordance with the provisions of the Texas Local Government Code, the Texas Constitution and operating pursuant to the enabling legislation of the state of Texas; and

WHEREAS, pursuant to the provisions of Subsection (a) of Section 102.007 of Chapter 102 of the Local Government Code and the provisions of Chapter 2.02 of the Home Rule Charter of the City of Celina (hereinafter "the City"), the budget for 2017-2018 fiscal year of the City was finally approved by the City Council, being the governing body thereof, by its Ordinance No. 2017-53, passed and adopted on the 12th day of September, 2017, (hereinafter the "Budget");

WHEREAS, Subsection (b) of Section 102.009 of the Local Government Code provides that, after final approval of the budget, the governing body of the municipality may spend municipal funds only in strict compliance with the budget, except in an emergency, but Section 102.010 of said Code provides that the provisions of Chapter 102 thereof do not prevent the governing body of such municipality from making changes in the budget for municipal purposes; and

WHEREAS, Subsection (c) of Section 102.009 of said Code provides that the governing body of a municipality may authorize an expenditure as an amendment to the original budget only in the case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention; and

WHEREAS, the adoption of this ordinance and the amendment of the Budget is necessary for an in the best interest of the health, safety and general welfare of the inhabitants of the City.

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

**SECTION 1
INCORPORATION OF PREMISES**

The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

**SECTION 2
FINDINGS**

After due deliberations the City Council has concluded that the adoption of this Ordinance is in the best interest of the City of Celina, Texas, and of the public health, safety and welfare.

SECTION 3

AMENDMENT TO THE BUDGET

3.01 A grave public necessity exists and to meet an unusual and unforeseen conditions that could not have been included in the original budget through the use of the reasonably diligent thought and attention and the Budget must be amended and revised with respect of the new or additional receipts and expenditures set forth in Exhibit "A" attached hereto and made a part hereof.

3.02 The proposed changes are set forth in Exhibit "A" attached hereto and made a part hereof.

3.03 All of the changes set forth in Exhibit "A" are for municipal purposes.

3.04 The several amounts stated in Exhibit "A" as the amended or revised expenditures are hereby appropriated to and for the objects and purposes therein named.

SECTION 4

CUMULATIVE REPEALER CLAUSE

This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances, or parts thereof, in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such other Ordinances on this date of adoption of this Ordinance shall continue to be governed by the provisions of such Ordinance and for that purpose the Ordinance shall remain in full force and effect.

SECTION 5

SAVINGS CLAUSE

All rights and remedies of the City of Celina, Texas are expressly saved as to any and all violations of the provisions of any other ordinance affecting the budget which have secured at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances same shall not be affected by this Ordinance but may be prosecuted until final disposition by the court.

SECTION 6

SEVERABILITY

The provisions of the Ordinance are severable. However, in the event this Ordinance or any procedure provided in this Ordinance becomes unlawful, or is declared or determined by a judicial, administrative or legislative authority exercising its jurisdiction to be excessive, unenforceable, void, illegal or otherwise inapplicable, in whole or in part, the remaining and lawful provisions shall be of full force and effect and the City shall promptly promulgate new revised provisions in compliance with the authority's decisions or enactment.

SECTION 7
ENGROSSMENT AND ENROLLMENT

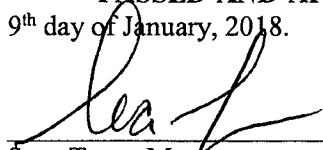
The City Secretary is hereby directed to engross and enroll this Ordinance by copying the descriptive Caption in the minutes of the City Council and by filing this Ordinance in the Ordinance records of the City.

SECTION 8
EFFECTIVE DATE

This Ordinance shall become effective from and after its date of passage in accordance with law.

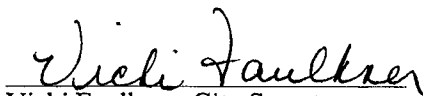
AND IT IS SO ORDAINED.

PASSED AND APPROVED by the City Council of the City of Celina, Texas this 9th day of January, 2018.



Sean Terry, Mayor
City of Celina, Texas

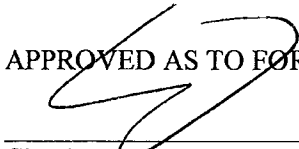
ATTEST:



Vicki Faulkner, City Secretary
City of Celina, Texas

[SEAL]

APPROVED AS TO FORM:



City Attorney
City of Celina, Texas



AMENDMENT # 18-001

ADDITIONAL FULL TIME EQUIVALENT EMPLOYEES (FTE) AMENDMENT

Account No.	Account Description			Current Budget	Proposed Budget	Increase/ (Decrease)
Expenditures	General Fund					
	<i>Payroll Expense</i>	1 FTE	Dept. 509 General Svcs Office	\$ 258,930	\$ 306,666	\$ 47,736
		1 FTE	Dept. 510 Development Svcs	\$ 1,105,450	\$ 1,192,950	\$ 87,500
		1 FTE	Dept. 520 Engineering	\$ 627,887	\$ 790,387	\$ 162,500

Summary

Increase expenditures by \$297,736

Decrease Fund Balance by \$297,736

Budget amendment to add four (4) FTE positions as described below:

(1) One HR/Payroll Clerk in the General Services Office department.

Funding for this position is available in the General Fund Balance.

(1) Plan Reviewer in the Development Services department which will be funded from General Fund Balance.

(1) Construction Inspector and (1) Engineer in the Engineering Department which will be funded from General Fund Balance.

**CITY OF CELINA, TEXAS
ORDINANCE NO. 2018-26**

AN ORDINANCE OF THE CITY OF CELINA, TEXAS AMENDING ORDINANCE 2017-53, WHICH ADOPTED AND APPROVED THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018, AND MAKE APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT AND ACCOUNT, BY ADOPTING AN AMENDED FISCAL YEAR 2017-2018 BUDGET FOR THE CITY OF CELINA, TEXAS, REALLOCATING FUNDS BETWEEN ACCOUNTS PURSUANT TO EXHIBIT "A", ATTACHED HERETO AND INCORPORATED INTO THIS ORDINANCE; PROVIDING FOR INCORPORATION OF PREMISES; PROVIDING FOR FILING OF THE AMENDED BUDGET AND ORDINANCE; PROVIDING A CUMULATIVE CLAUSE; PROVIDING FOR PUBLICATION; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Celina is conducting business pursuant to a budget for fiscal year 2017-2018, heretofore previously adopted by Ordinance 2016-53; and

WHEREAS, Section 102.010 of the Texas Local Government Code authorizes the governing body of a municipality to make changes in the budget for municipal purposes; and

WHEREAS, the City Council has reviewed various line items within the budget and has determined that a valid municipal purpose is served by reallocating funds between various budget line items; and

WHEREAS, a proposed amendment to the budget has been placed on file with the City Secretary of the City of Celina, Texas.

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

**SECTION 1
INCORPORATION OF PREMISES**

The above and foregoing premises are incorporated into the body of the Ordinance as if copied herein in their entirety.

**SECTION 2
AMENDMENT AND ADOPTION**

The City's budget for the fiscal year ending September 30, 2018, heretofore previously adopted by Ordinance 2016-53 duly enacted by the City Council of the City of Celina, Texas.

2018 JUN 27 PM 4:30
STATE SECRETARY
CITY OF CELINA, TEXAS
CELINA COUNTY, TEXAS
FILED

FILED

Celina on the 12th day of September, 2017, be and is hereby amended as set out in Exhibit "A" attached hereto and incorporated herein, which amendment is hereby, in all respects, finally approved and adopted as so changed; the remainder of the budget being unchanged and remaining in full force and effect as originally adopted.

SECTION 3
REALLOCATIONS

That the amounts specified in Exhibit "A" be hereby appropriated and reallocated as specified for those purposes designated in Exhibit "A".

SECTION 4
FILING OF BUDGET AND ORDINANCE REQUIRED

The City Manager shall file or cause to be filed a true and correct copy of the amended budget, along with this Ordinance, with the City Secretary and in the office of the County Clerk of Collin County, Texas and Denton County, Texas.

SECTION 5
CUMULATIVE

This Ordinance shall be cumulative of all provisions of Ordinances of the City of Celina, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinances, in which event the conflicting provisions of such Ordinances are hereby repealed.

SECTION 6
SEVERABILITY

The provisions of this Ordinance are severable. However, in the event this Ordinance or any procedure provided in this Ordinance becomes unlawful, or is declared or determined by a judicial, administrative or legislative authority exercising its jurisdiction to be excessive, unenforceable, void, illegal or otherwise inapplicable, in whole, or in part, the remaining and lawful provisions shall be of full force and effect and the City shall promptly promulgate new revised provisions in compliance with the authority's decision or enactment.

SECTION 7
PUBLICATION CLAUSE

The City Secretary of the City of Celina is hereby directed to publish in the Official newspaper of the City of Celina, the descriptive Caption and Effective Date of this Ordinance as required by Section 52.013 of the Local Government Code.

SECTION 8
ENGROSSMENT AND ENROLLMENT

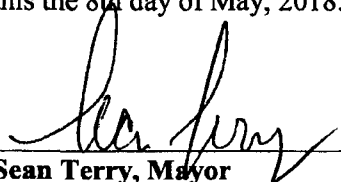
The City Secretary is hereby directed to engross and enroll this Ordinance by copying the descriptive Caption in the minutes of the City Council and by filing this Ordinance in the Ordinance records of the City.

SECTION 9
EFFECTIVE DATE

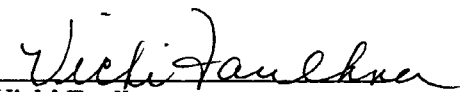
This Ordinance shall become effective from and after its date of passage in accordance with law.

IT IS SO ORDAINED.

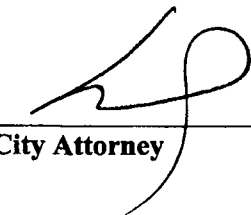
PASSED AND APPROVED by the City Council of the City of Celina, Texas,
this the 8th day of May, 2018.



Sean Terry, Mayor
City of Celina, Texas



Vicki Faulkner
City Secretary



City Attorney





CITY OF CELINA
AMENDED BUDGET
FISCAL YEAR 2017-2018

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GENERAL FUND

1

**CITY OF CELINA, TEXAS
AMENDED BUDGET
FY 2018**

GENERAL FUND SUMMARY

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET	% CHANGE FROM ORIGINAL BUDGET
TOTAL FINES & FEES	4,944,600	7,218,826	46%
TOTAL TAXES	5,898,546	6,276,288	6%
TOTAL GRANTS	0	0	100%
TOTAL CONTRIBUTIONS/DONATIONS	89,308	67,933	-24%
TOTAL INTEREST INCOME	75,725	92,810	23%
TOTAL MISCELLANEOUS REVENUE	300,500	384,487	28%
TOTAL TRANSFERS	1,527,000	527,000	-65%
TOTAL GENERAL FUND REVENUE	12,835,679	14,567,343	13%

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET	% CHANGE FROM ORIGINAL BUDGET
GIS	-	67,449	100.00%
FACILITIES MAINTENANCE	-	68,451	100.00%
INFORMATION TECHNOLOGY	-	81,162	100.00%
LIBRARY	263,569	263,919	0.13%
GENERAL SERVICES OFFICE	331,720	375,523	13.20%
PLANNING AND DEVELOPMENT SERVICES	1,659,720	1,767,717	6.51%
ADMINISTRATION	1,669,979	1,621,261	-2.92%
MUNICIPAL COURT	183,125	186,440	1.81%
FIRE AND EMS	2,645,904	2,651,582	0.21%
STREETS	1,118,920	1,201,525	7.38%
POLICE	2,730,026	2,731,204	0.04%
PARKS	963,907	964,407	0.05%
MARKETING	346,073	349,279	0.93%
ENGINEERING	923,187	916,292	-0.75%
NON DEPARTMENTAL			100.00%
TOTAL DEPARTMENTAL EXPENDITURES*	12,836,130	13,246,210	3.19%

REVENUE OVER (UNDER) EXPENDITURES	(451)	1,321,133	100.00%
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**CITY OF CELINA, TEXAS
AMENDED BUDGET
FY 2018**

**102-GENERAL FUND
REVENUE**

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
FINES & FEES		
102-400-01-4020 COURT FINES	125,000	97,881
102-400-01-4021 COURT FINES-SECURITY	4,500	0
102-400-01-4022 COURT FINES-TECHNOLOGY	6,000	0
102-400-01-4023 COURT FINES-TIME PAY	1,500	1,232
102-400-01-4024 COURT FINES - DEF DISP	85,000	56,421
102-400-01-4025 PARK FEES		0
102-400-01-4026 TRUANCY PREVENTION FUND	600	0
102-400-01-4027 CREDIT CARD FEES	15,000	84,178
102-400-01-4028 JURY FEES		0
102-400-01-4030 PERMITS	3,690,000	5,497,557
102-400-01-4060 EMS FEES	192,000	209,004
102-400-01-4080 DEVELOPMENT FEES	150,000	123,288
102-400-01-4081 ROADWAY FEES	0	0
102-400-01-4082 MUD1 FIRE/EMS & POLICE	400,000	629,263
102-400-01-4083 CONSTRUCTION INSPECTIONS	275,000	520,000
TOTAL FINES & FEES	4,944,600	7,218,826
TAXES		
102-400-02-4010 SALES TAX	1,045,352	1,062,748
102-400-02-4050 PROPERTY TAX-CURRENT	4,494,779	4,765,691
102-400-02-4060 PROPERTY TAX-DELINQUEN	25,000	112,000
102-400-02-4071 FRANCHISE TAXES - ELECTRIC	227,630	229,140
102-400-02-4072 FRANCHISE TAXES - GAS	54,682	54,682
102-400-02-4073 FRANCHISE TAXES - TELEPHONE	21,308	21,371
102-400-02-4074 FRANCHISE TAXES - CABLE	22,641	22,897
102-400-02-4075 UTILITIES PEG FEES	5,894	6,452
102-400-02-4076 HOTEL OCCUPANCY TAX	1,260	1,307
TOTAL TAXES	5,898,546	6,276,288
102-400-03-4057 POLICE TRAINING GRANT	-	-
102-400-03-4058 FIRE FIGHTERS TRAINING	-	-
TOTAL GRANTS	-	-

**102-GENERAL FUND
REVENUE**

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
CONTRIBUTIONS/DONATIONS		
102-400-04-4057 PARK DONATIONS		
102-400-04-4059 FIRE DEPT DONATIONS		
102-400-04-4705 COUNTY LIBRARY FUNDS	14,308	14,308
102-400-04-4711 CITY SPONSORED EVENTS	75,000	53,625
102-400-04-4712 CITY & CHAMBER BALLOON		
TOTAL CONTRIBUTIONS/DONATIONS	89,308	67,933
INTEREST		
102-400-05-4800 INTEREST INCOME	75,725	92,810
TOTAL INTEREST INCOME	75,725	92,810
MISCELLANEOUS REVENUE		
102-400-09-4090 POLICE REPORTS	1,000	736
102-400-09-4091 POLICE SEIZURES		-
102-400-09-4092 COUNTY REBATE OF CHILD	8,050	7,752
102-400-09-4093 COLLIN COUNTY FIREMAN'S	82,000	93,098
102-400-09-4094 DENTON COUNTY FIREMAN'S	10,000	10,000
102-400-09-4700 SALE OF FIXED ASSETS		0
102-400-09-4720 PROPERTY RENTAL		0
102-400-09-4730 PARK FACILITIES USAGE	150,500	145,270
102-400-09-4731 PARK CONCESSION STAND	13,000	13,871
102-400-09-4740 HEALTH INSPECTION FEES	9,500	7,622
102-400-09-4741 FIRE INSPECTION FEES	3,200	2,285
102-400-09-4742 ALARM PERMIT	12,000	13,500
102-400-09-4743 KEEP CELINA BEAUTIFUL		5,000
102-400-09-4850 MISCELLANEOUS INCOME	8,250	82,500
102-400-09-4852 LIBRARY SERVICES CONTR	3,000	2,794
102-400-09-4853 CASH OVER/SHORT		60
TOTAL MISCELLANEOUS REVENUE	300,500	384,487
102-400-99-4600 TRANSFERS IN	1,527,000	527,000
TOTAL TRANSFERS	1,527,000	527,000
TOTAL GENERAL FUND REVENUE	12,835,679	14,567,343

**CITY OF CELINA, TEXAS
AMENDED BUDGET
FY 2018**

**102-GENERAL FUND
GIS**

NEW DEPARTMENT

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENDITURES		
PAYROLL EXPENSE		
102-500-01-5100 SALARIES		49,539
102-500-01-5105 OVERTIME		
102-500-01-5107 SPECIAL EVENT PAY		
102-500-01-5110 P/R TAX EXPENSE		3,790
102-500-01-5111 SUTA		270
102-500-01-5115 GROUP HEALTH INSURANCE		4,860
102-500-01-5116 RETIREMENT - TMRS		3,641
102-500-01-5117 WORKMAN'S COMPENSATION		150
102-500-01-5120 LONGEVITY PAY		-
102-500-01-5122 SCHOOL, REGISTRATION & TUITION		-
102-500-01-5123 TRAVEL, MEALS & LODGING		-
102-500-01-5124 UNIFORMS		-
TOTAL PAYROLL EXPENSE		62,249
LEGAL & PROFESSIONAL EXP		
102-500-02-5140 CONTRACT SERVICES		
102-500-02-5150 LEGAL		
TOTAL LEGAL & PROFESSIONAL EXP		-
MATERIALS & SUPPLIES		
102-500-03-5207 OFFICE FURNITURE		700
102-500-03-5208 COMPUTER SW/HW		3,500
102-500-03-5209 OFFICE SUPPLIES		200
102-500-03-5210 MATERIAL / SUPPLIES		100
TOTAL MATERIALS & SUPPLIES		4,500
MAINTENANCE EXPENSE		
102-500-04-5205 MAINTENANCE AGREEMENTS		
102-500-04-5225 FACILITY MAINTENANCE		
TOTAL MAINTENANCE EXPENSE		-

102-GENERAL FUND**GIS****NEW DEPARTMENT**

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENDITURES		
UTILITY EXPENSE		
102-500-05-5400 LAND PHONE LINES		
102-500-05-5401 CELL PHONES		700
102-500-05-5402 PAGERS		
102-500-05-5403 INTERNET / DSL		
102-500-05-5419 NATURAL GAS		
102-500-05-5420 ELECTRICITY		
102-500-05-5421 OTHER UTILITIES		
TOTAL UTILITY EXPENSE		700
TOTAL MISCELLANEOUS EXPENSE		-
TOTAL GIS		67,449

This department's budget was included in the Development Services department budget.

Payroll costs were split between 5 departments: Dev. Svcs, Engineering, Water, Sewer and Streets.

**CITY OF CELINA, TEXAS
AMENDED BUDGET
FY 2018**

102-GENERAL FUND

FACILITIES MAINTENANCE

NEW DEPARTMENT

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENDITURES		
PAYROLL EXPENSE		
102-501-01-5100 SALARIES		33,728
102-501-01-5105 OVERTIME		
102-501-01-5107 SPECIAL EVENT PAY		
102-501-01-5110 P/R TAX EXPENSE		2,580
102-501-01-5111 SUTA		270
102-501-01-5115 GROUP HEALTH INSURANCE		1,823
102-501-01-5116 RETIREMENT - TMRS		24,790
102-501-01-5117 WORKMAN'S COMPENSATION		150
102-501-01-5120 LONGEVITY PAY		
102-501-01-5122 SCHOOL, REGISTRATION &		
102-501-01-5123 TRAVEL, MEALS & LODGING		
102-501-01-5124 UNIFORMS		300
TOTAL PAYROLL EXPENSE		63,641
LEGAL & PROFESSIONAL EXP		
102-501-02-5140 CONTRACT SERVICES		
102-501-02-5150 LEGAL		
TOTAL LEGAL & PROFESSIONAL EXP		-
MATERIALS & SUPPLIES		
102-501-03-5207 OFFICE FURNITURE		
102-501-03-5208 COMPUTER SW/HW		500
102-501-03-5209 OFFICE SUPPLIES		
102-501-03-5210 MATERIAL / SUPPLIES		1,000
TOTAL MATERIALS & SUPPLIES		1,500
MAINTENANCE EXPENSE		
102-501-04-5279 FUEL		2,000
102-501-04-5280 VEHICLE O&M		750
102-501-04-5281 VEHICLE REPAIRS		500
TOTAL MAINTENANCE EXPENSE		3,250

**102-GENERAL FUND
FACILITIES MAINTENANCE**

NEW DEPARTMENT

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
UTILITY EXPENSE		
TOTAL UTILITY EXPENSE		-
MISCELLANEOUS EXPENSE 102-501-09-5285 NEW EMPLOYEE HIRING EXP		60
TOTAL MISCELLANEOUS EXPENSE		60
TOTAL FACILITIES MAINTENANCE		68,451

This department's budget was included in the Administration department budget.

**CITY OF CELINA, TEXAS
AMENDED BUDGET
FY 2018**

**102-GENERAL FUND
INFORMATION TECHNOLOGY**

NEW DEPARTMENT

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENDITURES		
PAYROLL EXPENSE		
102-502-01-5100 SALARIES		62,115
102-502-01-5105 OVERTIME		
102-502-01-5107 SPECIAL EVENT PAY		
102-502-01-5110 P/R TAX EXPENSE		4,752
102-502-01-5111 SUTA		270
102-502-01-5115 GROUP HEALTH INSURANCE		4,260
102-502-01-5116 RETIREMENT - TMRS		4,565
102-502-01-5117 WORKMAN'S COMPENSATION		150
102-502-01-5120 LONGEVITY PAY		
102-502-01-5122 SCHOOL, REGISTRATION &		
102-502-01-5123 TRAVEL, MEALS & LODGING		
102-502-01-5124 UNIFORMS		
TOTAL PAYROLL EXPENSE		76,112
LEGAL & PROFESSIONAL EXP		
102-502-02-5140 CONTRACT SERVICES		
102-502-02-5150 LEGAL		
TOTAL LEGAL & PROFESSIONAL EXP		-
MATERIALS & SUPPLIES		
102-502-03-5207 OFFICE FURNITURE		
102-502-03-5208 COMPUTER SW/HW		4,550
102-502-03-5209 OFFICE SUPPLIES		100
102-502-03-5210 MATERIAL / SUPPLIES		400
TOTAL MATERIALS & SUPPLIES		5,050
MAINTENANCE EXPENSE		
102-502-04-5205 MAINTENANCE AGREEMENTS		
102-502-04-5225 FACILITY MAINTENANCE		
TOTAL MAINTENANCE EXPENSE		-

**102-GENERAL FUND
INFORMATION TECHNOLOGY**

NEW DEPARTMENT

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENDITURES		
102-502-05-5400 LAND PHONE LINES		
102-502-05-5401 CELL PHONE		
102-502-05-5403 INTERNET		
102-502-05-5420 ELECTRICITY		
TOTAL UTILITY EXPENSE		-
MISCELLANEOUS EXPENSE		
102-502-09-5220 POSTAGE		
102-502-09-5415 EQUIPMENT RENTAL		
TOTAL MISCELLANEOUS EXPENSE		-
TOTAL INFORMATION TECHNOLOGY		81,162

This department's budget was included in the Administration department budget.

**CITY OF CELINA, TEXAS
AMENDED BUDGET
FY 2018**

**102-GENERAL FUND
LIBRARY**

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENDITURES		
PAYROLL EXPENSE		
102-508-01-5100 SALARIES	164,313	164,313
102-508-01-5105 OVERTIME		
102-508-01-5107 SPECIAL EVENT PAY		
102-508-01-5110 P/R TAX EXPENSE	12,570	12,570
102-508-01-5111 SUTA	1,350	1,350
102-508-01-5115 GROUP HEALTH INSURANCE	12,029	12,029
102-508-01-5116 RETIREMENT - TMRS	7,967	7,967
102-508-01-5117 WORKMAN'S COMPENSATION	854	854
102-508-01-5120 LONGEVITY PAY	798	798
102-508-01-5122 SCHOOL, REGISTRATION &	955	955
102-508-01-5123 TRAVEL, MEALS & LODGING	1,416	1,416
102-508-01-5124 UNIFORMS		
TOTAL PAYROLL EXPENSE	202,252	202,252
LEGAL & PROFESSIONAL EXP		
102-508-02-5140 CONTRACT SERVICES		
102-508-02-5150 LEGAL		
TOTAL LEGAL & PROFESSIONAL EXP		-
MATERIALS & SUPPLIES		
102-508-03-5207 OFFICE FURNITURE	1,588	1,588
102-508-03-5208 COMPUTER SW/HW	5,920	5,920
102-508-03-5209 OFFICE SUPPLIES	1,150	1,150
102-508-03-5210 MATERIAL / SUPPLIES	2,000	2,000
102-508-03-5215 GENERAL SUPPLIES	480	480
TOTAL MATERIALS & SUPPLIES	11,138	11,138
MAINTENANCE EXPENSE		
102-508-04-5205 MAINTENANCE AGREEMENTS	8,500	8,500
102-508-04-5225 FACILITY MAINTENANCE	500	500
TOTAL MAINTENANCE EXPENSE	9,000	9,000