

**102-GENERAL FUND
LIBRARY**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
UTILITY EXPENSE		
102-508-05-5400 LAND PHONE LINES	2,625	2,680
102-508-05-5403 INTERNET / DSL	2,700	3,000
102-508-05-5419 NATURAL GAS	850	830
102-508-05-5420 ELECTRICITY	3,700	3,700
TOTAL UTILITY EXPENSE	9,875	10,210
MISCELLANEOUS EXPENSE		
102-508-09-5220 POSTAGE/COURIER	1,200	1,200
102-508-09-5240 GENERAL INSURANCE	740	755
102-508-09-5250 MEMBERSHIP & DUES	681	681
102-508-09-5285 HIRING EXPENSES	114	114
102-508-09-5290 ADVERTISING	990	990
102-508-09-5410 OFFICE CLEANING	3,400	3,400
102-508-09-5415 EQUIPMENT RENTAL	1,500	1,500
102-508-09-5700 EQUIPMENT	500	500
102-508-09-5710 LIBRARY BOOKS	22,179	22,179
TOTAL MISCELLANEOUS EXPENSE	31,304	31,319
TOTAL LIBRARY	263,569	263,919

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

**102-GENERAL FUND
GENERAL SERVICES OFFICE**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL EXPENSE		
102-509-01-5100 SALARIES	207,064	207,064
102-509-01-5105 OVERTIME	-	-
102-509-01-5107 SPECIAL EVENT PAY	-	-
102-509-01-5110 P/R TAX EXPENSE	15,840	15,840
102-509-01-5111 SUTA	810	810
102-509-01-5115 GROUP HEALTH INSURANCE	21,626	21,626
102-509-01-5116 RETIREMENT - TMRS	5,309	10,810
102-509-01-5117 WORKMAN'S COMPENSATION	932	-
102-509-01-5119 MOVING EXPENSE REIMBUR	-	2,125
102-509-01-5120 LONGEVITY PAY	1,348	1,128
102-509-01-5122 SCHOOL, REGISTRATION &	2,800	5,000
102-509-01-5123 TRAVEL, MEALS & LODGING	3,200	3,200
102-509-01-5124 UNIFORMS		
TOTAL PAYROLL EXPENSE	258,930	267,603
LEGAL & PROFESSIONAL EXP		
102-509-02-5140 CONTRACT SERVICES	250	30,000
102-509-02-5150 LEGAL	1,000	1,000
102-509-02-5154 CODEBOOK	6,500	6,500
TOTAL LEGAL & PROFESSIONAL EXP	7,750	37,500
MATERIALS & SUPPLIES		
102-509-03-5208 COMPUTER SOFTWARE / HA	1,000	4,000
102-509-03-5209 OFFICE SUPPLIES	2,500	2,500
102-509-03-5210 MATERIAL / SUPPLIES	4,150	6,500
102-509-03-5215 GENERAL SUPPLIES	365	365
TOTAL MATERIALS & SUPPLIES	8,015	13,365
MAINTENANCE EXPENSE		
102-509-04-5205 MAINTENANCE AGREEMENTS	12,500	12,500
TOTAL MAINTENANCE EXPENSE	12,500	12,500

102-GENERAL FUND
GENERAL SERVICES OFFICE

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
UTILITY EXPENSE		
102-509-05-5400 LAND PHONE LINES	2,000	2,000
102-509-05-5401 CELL PHONES	900	900
102-509-05-5403 INTERNET DSL	3,500	3,500
102-509-05-5419 NATURAL GAS	1,000	1,000
102-509-05-5420 ELECTRICITY	5,900	5,900
TOTAL UTILITY EXPENSE	13,300	13,300
MISCELLANEOUS EXPENSE		
102-509-09-5119 EMPLOYEE EVENTS	2,500	2,500
102-509-09-5145 ELECTION EXPENSES	8,000	8,000
102-509-09-5146 RECORDS MANAGEMENT	6,000	6,000
102-509-09-5180 LICENSES, PERMITS & FI	2,000	2,000
102-509-09-5220 POSTAGE / COURIER	300	300
102-509-09-5240 GENERAL LIABILITY INSU	1,400	1,430
102-509-09-5250 MEMBERSHIPS, DUES & SU	625	625
102-509-09-5290 LEGAL PUBLICATIONS	4,000	4,000
102-509-09-5410 OFFICE CLEANING	2,400	2,400
102-509-09-5415 EQUIPMENT RENTAL	500	500
102-509-09-5700 EQUIPMENT	3,500	3,500
102-509-09-5750 CAPITAL OUTLAY		
TOTAL MISCELLANEOUS EXPENSE	31,225	31,255
TOTAL GENERAL SERVICES OFFICE	331,720	375,523

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

**102-GENERAL FUND
PLANNING & DEVELOPMENT SERVICES**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL EXPENSE		
102-510-01-5100 SALARIES	835,944	830,129
102-510-01-5105 OVERTIME	6,000	8,700
102-510-01-5110 P/R TAX EXPENSE	64,409	64,047
102-510-01-5111 SUTA	3,969	3,969
102-510-01-5115 GROUP HEALTH INSURANCE	105,949	105,466
102-510-01-5116 RETIREMENT - TMRS	54,811	54,504
102-510-01-5117 WORKER'S COMPENSATION	5,748	5,748
102-510-01-5120 LONGEVITY PAY	1,620	1,620
102-510-01-5122 SCHOOL, REGISTRATION &	15,040	15,040
102-510-01-5123 TRAVEL, MEALS & LODGIN	13,600	13,600
102-510-01-5124 UNIFORMS	2,500	2,500
TOTAL PAYROLL EXPENSE	1,109,590	1,105,323
LEGAL & PROFESSIONAL EXP		
102-510-02-5140 CONTRACT SERVICES	30,000	82,000
102-510-02-5144 HEALTH INSPECTIONS	10,000	10,000
102-510-02-5149 ENGINEERING	-	-
102-510-02-5152 PLANNING	245,000	240,000
102-510-02-5161 ANNEX. PLAN & PRE-ANNE	30,000	80,000
TOTAL LEGAL & PROFESSIONAL EXP	335,000	412,000
MATERIALS & SUPPLIES		
102-510-03-5207 OFFICE FURNITURE	700	-
102-510-03-5208 COMPUTER SOFTWARE / HA	40,000	45,000
102-510-03-5209 OFFICE SUPPLIES	5,500	5,300
102-510-03-5210 MATERIAL & SUPPLIES	10,000	9,900
102-510-03-5215 GENERAL SUPPLIES	1,150	1,150
TOTAL MATERIALS & SUPPLIES	57,350	61,350

**102-GENERAL FUND
PLANNING & DEVELOPMENT SERVICES**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAINTENANCE EXPENSE		
102-510-04-5205 MAINTENANCE AGREEMENTS	35,000	35,000
102-510-04-5225 FACILITY MAINTENANCE	5,000	5,000
102-510-04-5231 EQUIPMENT O&M	1,000	1,000
102-510-04-5279 FUEL	10,000	10,000
102-510-04-5280 VEHICLE O&M	3,000	3,000
102-510-04-5281 VEHICLE REPAIR	5,000	5,000
TOTAL MAINTENANCE EXPENSE	65,000	59,000
UTILITY EXPENSE		
102-510-05-5400 LAND PHONE LINES	7,500	7,500
102-510-05-5401 CELL PHONES	9,600	8,900
102-510-05-5403 INTERNET DSL	16,000	16,000
102-510-05-5419 NATURAL GAS	1,000	1,000
102-510-05-5420 ELECTRICITY	8,000	8,000
TOTAL UTILITY EXPENSE	42,100	41,400
MISCELLANEOUS EXPENSE		
102-510-09-5162 CREDIT CARD FEES	13,500	45,000
102-510-09-5180 LICENSES, PERMITS & FILING	2,500	4,000
102-510-09-5200 MAPS & PRINTING	2,000	2,000
102-510-09-5220 POSTAGE AND COURIER	2,000	2,000
102-510-09-5240 GENERAL LIABILITY INSU	7,000	7,144
102-510-09-5250 MEMBERSHIPS, DUES & SU	6,700	6,700
102-510-09-5285 HIRING EXPENSES	500	700
102-510-09-5290 LEGAL PUBLICATIONS		3,100
102-510-09-5410 OFFICE CLEANING	10,000	10,000
102-510-09-5415 EQUIPMENT RENTAL	8,000	8,000
102-510-09-5700 EQUIPMENT	-	
102-510-09-5750 CAPITAL OUTLAY		
102-510-09-5800 TRANSFER TO MAJOR EQ F	24,480	
TOTAL MISCELLANEOUS EXPENSE	76,680	88,644
TOTAL PLANNING & DEVELOPMENT SVCS	1,659,720	1,767,717

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

**102-GENERAL FUND
ADMINISTRATION**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL EXPENSE		
102-511-01-5100 SALARIES	727,015	686,905
102-511-01-5105 OVERTIME	-	250
102-511-01-5107 SPECIAL EVENT PAY	1,750	1,750
102-511-01-5110 P/R TAX EXPENSE	55,751	53,574
102-511-01-5111 SUTA	2,700	2,700
102-511-01-5115 GROUP HEALTH INSURANCE	72,114	68,499
102-511-01-5116 RETIREMENT-TMRS	47,443	45,573
102-511-01-5117 WORKMAN'S COMPENSATION	3,279	3,279
102-511-01-5120 LONGEVITY PAY	1,500	1,004
102-511-01-5122 SCHOOL, REGISTRATION &	9,059	9,059
102-511-01-5123 TRAVEL, MEALS & LODGING	13,140	13,140
102-511-01-5124 UNIFORMS		
TOTAL PAYROLL EXPENSE	933,751	885,733
LEGAL & PROFESSIONAL EXP		
102-511-02-5140 CONTRACT SERVICES	4,000	4,000
102-511-02-5150 LEGAL	175,000	175,000
102-511-02-5151 AUDIT	29,800	24,000
102-511-02-5215 TAX COLLECTION-COLLIN	5,200	5,200
TOTAL LEGAL & PROFESSIONAL EXP	214,000	208,200
MATERIALS & SUPPLIES		
102-511-03-5207 OFFICE FURNITURE EXPENSE	1,450	1,450
102-511-03-5208 COMPUTER SW / HW	6,756	6,756
102-511-03-5209 OFFICE SUPPLIES	2,500	3,500
102-511-03-5210 MATERIALS/SUPPLIES	3,450	3,450
102-511-03-5215 GENERAL SUPPLIES	1,525	1,525
TOTAL MATERIALS & SUPPLIES	15,681	16,681
MAINTENANCE EXPENSE		
102-511-04-5205 MAINTENANCE AGREEMENTS	19,500	19,500
102-511-04-5225 FACILITY MAINTENANCE	10,000	10,000
102-511-04-5226 CITY HALL RENOVATIONS	-	-
102-511-04-5230 EQUIPMENT REPAIRS	-	-
102-511-04-5231 EQUIPMENT O&M	-	-
102-511-04-5279 FLEET FUEL (GASOLINE &	6,500	4,500
102-511-04-5280 VEHICLE O&M	1,200	450
102-511-04-5281 VEHICLE REPAIRS	500	-
TOTAL MAINTENANCE EXPENSE	37,700	34,450

**102-GENERAL FUND
ADMINISTRATION**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
UTILITY EXPENSE		
102-511-05-5400 LAND PHONE LINES	5,500	5,500
102-511-05-5401 CELL PHONES	1,200	6,350
102-511-05-5403 INTERNET DSL	9,000	10,200
102-511-05-5419 NATURAL GAS	1,050	1,050
102-511-05-5420 ELECTRICITY	5,000	5,000
TOTAL UTILITY EXPENSE	21,750	28,100
MISCELLANEOUS EXPENSE		
102-511-09-5145 ELECTION EXPENSE	-	
102-511-09-5180 LICENSES/PERMITS/FILING	50	50
102-511-09-5200 MAPS & PRINTING	-	
102-511-09-5220 POSTAGE/COURIER	2,000	2,000
102-511-09-5240 GENERAL INSURANCE	3,250	3,750
102-511-09-5250 MEMBERSHIPS & DUES	7,500	7,500
102-511-09-5260 COUNCIL EXPENSES	21,000	21,000
102-511-09-5270 TRAVEL, MEALS AND LODGING	-	
102-511-09-5271 MEALS AND ENTERTAINMENT	1,250	1,250
102-511-09-5285 NEW EMPL. HIRING EXPENSE	100	600
102-511-09-5290 LEGAL PUBLICATIONS	900	900
102-511-09-5405 INTERNET ISP & HOSTING	15,500	15,500
102-511-09-5410 CLEANING (CITY HALL)	2,500	2,500
102-511-09-5411 CLEANING(COUNCIL CHAM.)	2,000	2,000
102-511-09-5412 CLEANING (SR. CITIZEN CTR.)	1,000	1,000
102-511-09-5415 EQUIPMENT RENTAL	17,700	17,700
102-511-09-5610 CENTRAL APPRAISAL DIST.	35,000	35,000
102-511-09-5700 EQUIPMENT	-	
102-511-09-5705 SPECIAL PROJECTS	251,873	251,873
102-511-09-5706 SALES TAX REBATE	65,000	65,000
102-511-09-5750 CAPITAL OUTLAY		
102-511-09-5800 TRANSFER TO MAJOR EQUIP FUND	20,474	20,474
TOTAL MISCELLANEOUS EXPENSE	447,097	448,097
TOTAL	1,669,979	1,621,261

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

MUNICIPAL COURT

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL EXPENSE		
102-512-01-5100 SALARIES	75,546	75,546
102-512-01-5105 OVERTIME	4,200	8,500
102-512-01-5110 P/R TAX EXPENSE	6,101	6,101
102-512-01-5111 SUTA	540	540
102-512-01-5115 GROUP HEALTH INSURANCE	14,415	14,415
102-512-01-5116 RETIREMENT-TMRS	5,191	5,191
102-512-01-5117 WORKMAN'S COMPENSATION	359	359
102-512-01-5120 LONGEVITY PAY	304	260
102-512-01-5122 SCHOOL, REGIST. & TUITION	1,050	1,050
102-512-01-5123 TRAVEL, MEALS & LODGING	1,700	1,700
102-512-01-5124 UNIFORMS	300	300
TOTAL PAYROLL EXPENSE	109,706	113,962
LEGAL & PROFESSIONAL EXP		
102-512-02-5150 LEGAL	18,000	18,000
102-512-02-5162 MUNICIPAL JUDGE FEES	15,600	15,600
TOTAL LEGAL & PROFESSIONAL EXP	33,600	33,600
MATERIALS & SUPPLIES		
102-512-03-5207 OFFICE FURNITURE	950	950
102-512-03-5208 COMPUTER SOFTWARE / HA	10,100	10,100
102-512-03-5209 OFFICE SUPPLIES	2,000	2,000
102-512-03-5210 MATERIALS/SUPPLIES	2,500	2,500
102-512-03-5215 GENERAL SUPPLIES	188	188
TOTAL MATERIALS & SUPPLIES	15,738	14,788
MAINTENANCE EXPENSE		
102-512-04-5205 MAINTENANCE AGREEMENTS	9,500	9,500
TOTAL MAINTENANCE EXPENSE	9,500	9,500

MUNICIPAL COURT

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
UTILITY EXPENSE		
102-512-05-5400 LAND PHONE LINES	1,525	1,525
102-512-05-5403 INTERNET DSL	2,506	2,506
102-512-05-5419 NATURAL GAS	250	250
102-512-05-5420 ELECTRICITY	2,600	2,600
TOTAL UTILITY EXPENSE	6,881	6,881
MISCELLANEOUS EXPENSE		
102-512-09-5162 CREDIT CARD FEES	1,200	1,200
102-512-09-5220 POSTAGE	1,200	1,200
102-512-09-5240 GENERAL INSURANCE	450	459
102-512-09-5250 MEMBERSHIPS & DUES	400	400
102-512-09-5410 OFFICE CLEANING	1,250	1,250
102-512-09-5411 MISCELLANEOUS EXPENSE	-	-
102-512-09-5415 EQUIPMENT RENTAL	1,200	1,200
102-512-09-5600 FINES DUE TO STATE COM	-	-
102-512-09-5700 EQUIPMENT	2,000	2,000
TOTAL MISCELLANEOUS EXPENSE	7,700	7,709
TOTAL MUNICIPAL COURT	183,125	186,440

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

**102-GENERAL FUND
FIRE & EMS**

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENDITURES		
PAYROLL		
102-513-01-5100 SALARIES	1,515,759	1,515,759
102-513-01-5105 OVERTIME	76,760	76,760
102-513-01-5107 SPECIAL EVENTS PAY	11,240	11,240
102-513-01-5110 P/R TAX EXPENSE	117,886	117,886
102-513-01-5111 SUTA	5,994	5,994
102-513-01-5115 GROUP HEALTH INSURANCE	160,100	160,100
102-513-01-5116 RETIREMENT-TMRS	104,405	104,405
102-513-01-5117 WORKMAN'S COMPENSATION	56,933	56,933
102-513-01-5120 LONGEVITY PAY	5,456	5,456
102-513-01-5122 SCHOOL, REGISTRATION &	21,100	21,100
102-513-01-5123 TRAVEL, MEALS & LODGING	12,300	12,300
102-513-01-5124 UNIFORMS	44,631	44,631
TOTAL PAYROLL EXPENSE	2,132,564	2,132,564
LEGAL & PROFESSIONAL EXP		
102-513-02-5140 CONTRACT LABOR	16,000	16,000
102-513-02-5150 LEGAL	1,000	1,000
102-513-02-5212 MEDICAL CONTROL	20,000	20,000
TOTAL LEGAL & PROFESSIONAL EXP	37,000	37,000
MATERIALS & SUPPLIES		
102-513-03-5208 COMPUTER SW / HW	12,000	12,000
102-513-03-5209 OFFICE SUPPLIES	3,350	3,350
102-513-03-5210 MATERIALS/SUPPLIES	24,274	24,274
102-513-03-5211 MEDICAL SUPPLIES	53,800	53,800
102-513-03-5215 GENERAL SUPPLIES	470	470
TOTAL MATERIALS & SUPPLIES	93,894	93,894

**102-GENERAL FUND
FIRE & EMS**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAINTENANCE EXPENSE		
102-513-04-5203 LANDSCAPE MAINTENANCE	15,000	14,000
102-513-04-5205 MAINTENANCE AGREEMENTS	75,449	75,449
102-513-04-5225 FACILITY MAINTENANCE	3,850	4,850
102-513-04-5230 EQUIPMENT REPAIRS	-	
102-513-04-5231 EQUIPMENT O&M	-	
102-513-04-5279 FLEET FUEL	15,000	20,000
102-513-04-5280 VEHICLE O&M	25,500	25,500
102-513-04-5281 VEHICLE REPAIRS	26,000	26,000
TOTAL MAINTENANCE EXPENSE	160,799	165,799
UTILITY EXPENSE		
102-513-05-5400 LAND PHONE LINES	8,500	8,500
102-513-05-5401 CELL PHONES	15,000	15,000
102-513-05-5402 PAGERS	-	
102-513-05-5403 INTERNET DSL	18,262	18,262
102-513-05-5419 NATURAL GAS	3,000	3,000
102-513-05-5420 ELECTRICITY	25,000	25,000
TOTAL UTILITY EXPENSE	69,762	69,762
MISCELLANEOUS EXPENSE		
102-513-09-5130 RETIRED FIREMEN FEES	1,300	1,300
102-513-09-5220 POSTAGE	150	150
102-513-09-5240 GENERAL INSURANCE	33,000	33,678
102-513-09-5250 MEMBERSHIPS & DUES	7,095	7,095
102-513-09-5285 OTHER EMPLOYEE EXPENSE	-	200
102-513-09-5290 ADVERTISING	3,500	3,300
102-513-09-5415 EQUIPMENT RENTAL	5,600	5,600
102-513-09-5700 EQUIPMENT	5,500	5,500
102-513-09-5750 CAPITAL OUTLAY	-	
102-513-09-5800 TRANSFER TO MAJOR EQUIP FUND	95,740	95,740
TOTAL MISCELLANEOUS EXPENSE	151,885	152,563
TOTAL FIRE & EMS	2,645,904	2,651,582

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

**102-GENERAL FUND
STREETS**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL		
102-514-01-5100 SALARIES	366,414	360,599
102-514-01-5105 OVERTIME	5,000	5,000
102-514-01-5107 SPECIAL EVENTS PAY	4,000	4,000
102-514-01-5110 P/R TAX EXPENSE	28,719	28,357
102-514-01-5111 SUTA	1,944	1,944
102-514-01-5115 GROUP HEALTH INSURANCE	51,938	51,455
102-514-01-5116 RETIREMENT-TMRS	24,439	24,132
102-514-01-5117 WORKMAN'S COMPENSATION	39,569	39,569
102-514-01-5120 LONGEVITY PAY	1,034	1,034
102-514-01-5122 SCHOOL, REGISTRATION &	2,000	2,000
102-514-01-5123 TRAVEL, MEALS & LODGING	600	976
102-514-01-5124 UNIFORMS	3,750	3,374
TOTAL PAYROLL EXPENSE	529,407	522,440
LEGAL & PROFESSIONAL EXP		
102-514-02-5145 ROAD REPAIRS	150,000	185,000
102-514-02-5160 DRAINAGE MAINTENANCE	30,000	30,000
102-514-02-5390 ANIMAL CONTROL-SHELTER	26,700	26,700
102-514-02-5395 ANIMAL CONTROL - M&O	18,400	18,400
TOTAL LEGAL & PROFESSIONAL EXP	225,100	260,100
MATERIALS & SUPPLIES		
102-514-03-5145 ROAD REPAIRS		
102-514-03-5208 COMPUTER SOFTWARE / HA	15,500	15,500
102-514-03-5209 OFFICE SUPPLIES	2,000	2,000
102-514-03-5210 MATERIALS/SUPPLIES	5,000	5,000
102-514-03-5212 STREET SIGNS & TRAFFIC	20,000	20,000
102-514-03-5215 GENERAL SUPPLIES	200	260
TOTAL MATERIALS & SUPPLIES	42,700	42,500

**102-GENERAL FUND
STREETS**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAINTENANCE EXPENSE		
102-514-04-5205 MAINTENANCE AGREEMENTS	7,000	7,000
102-514-04-5225 FACILITIES MAINTENANCE	47,000	47,000
102-514-04-5230 EQUIPMENT REPAIRS	5,000	8,000
102-514-04-5279 FUEL	22,000	22,000
102-514-04-5281 VEHICLE REPAIRS	6,000	6,000
102-514-04-5283 TRAFFIC SIGNALIZATION	-	
TOTAL MAINTENANCE EXPENSE	87,000	90,000
UTILITY EXPENSE		
102-514-05-5400 LAND PHONE LINES	1,000	1,000
102-514-05-5401 CELL PHONE	4,200	4,200
102-514-05-5403 INTERNET DSL	4,800	4,800
102-514-05-5420 ELECTRICITY	6,000	23,000
102-514-05-5421 STREET LIGHTS	106,000	139,600
102-514-05-5422 OTHER UTILITIES	500	500
TOTAL UTILITY EXPENSE	122,500	173,100
MISCELLANEOUS EXPENSE		
102-514-09-5220 POSTAGE	100	100
102-514-09-5240 GENERAL INSURANCE	3,500	3,572
102-514-09-5250 MEMBERSHIPS & DUES	1,000	1,000
102-514-09-5270 TRAVEL MEALS AND LODGING	-	
102-514-09-5285 NEW EMPLOYEE HIRING	500	500
102-514-09-5290 ADVERTISING	260	260
102-514-09-5415 EQUIPMENT RENTAL	-	1,100
102-514-09-5700 EQUIPMENT	2,000	2,000
102-514-09-5800 TRANSFER TO MAJOR EQUIP FUND	104,853	104,853
TOTAL MISCELLANEOUS EXPENSE	112,213	113,385
TOTAL STREETS	1,118,920	1,201,525

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

**102-GENERAL FUND
POLICE**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL EXPENSE		
102-515-01-5100 SALARIES	1,423,120	1,423,120
102-515-01-5105 OVERTIME	43,440	43,440
102-515-01-5107 SPECIAL EVENT PAY	10,200	10,200
102-515-01-5110 P/R TAX EXPENSE	113,339	113,339
102-515-01-5111 SUTA	5,940	5,940
102-515-01-5115 GROUP HEALTH INSURANCE	151,526	151,526
102-515-01-5116 RETIREMENT-TMRS	96,450	96,450
102-515-01-5117 WORKMAN'S COMPENSATION	64,596	64,596
102-515-01-5118 CORPORAL INCENTIVE PAY	4,800	4,800
102-515-01-5120 LONGEVITY PAY	4,252	4,252
102-515-01-5122 SCHOOL, REGIS. & TUITION	27,200	27,200
102-515-01-5123 TRAVEL, MEALS & LODGING	9,050	9,050
102-515-01-5124 UNIFORMS	59,705	59,705
TOTAL PAYROLL EXPENSE	2,013,618	2,013,618
LEGAL & PROFESSIONAL EXP		
102-515-02-5139 TPCA FNDT BEST PRACTICES	500	500
102-515-02-5148 CHILD ADVOCACY-COLLIN CO	6,000	6,000
102-515-02-5300 DISPATCH SERVICE-COLLIN CO	92,614	92,614
TOTAL LEGAL & PROFESSIONAL EXP	99,114	98,614
MATERIALS & SUPPLIES		
102-515-03-5208 COMPUTER SOFTWARE / HA	9,400	9,400
102-515-03-5209 OFFICE SUPPLIES	9,400	9,400
102-515-03-5210 MATERIALS/SUPPLIES	8,320	8,320
102-515-03-5211 AMMUNITION AND SUPPLIE	12,500	12,500
102-515-03-5212 CID SUPPLIES	5,740	5,740
102-515-03-5213 CID CRIME LAB FEES	3,000	3,000
102-515-03-5214 TRAINING SUPPLIES	7,000	7,000
102-515-03-5215 GENERAL SUPPLIES	1,475	1,475
102-515-03-5217 SPECIAL RESPONSE TEAM SPLY	24,800	24,800
TOTAL MATERIALS & SUPPLIES	81,635	81,635

**102-GENERAL FUND
POLICE**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAINTENANCE EXPENSE		
102-515-04-5205 MAINTENANCE AGREEMENTS	89,890	89,890
102-515-04-5225 FACILITY MAINTENANCE	20,900	20,900
102-515-04-5230 EQUIPMENT REPAIRS	500	500
102-515-04-5231 EQUIPMENT O&M	-	-
102-515-04-5279 FLEET FUEL	91,980	91,980
102-515-04-5280 VEHICLE O&M	14,140	14,140
102-515-04-5281 VEHICLE REPAIRS	8,712	8,712
TOTAL MAINTENANCE EXPENSE	226,122	226,122
UTILITY EXPENSE		
102-515-05-5400 LAND PHONE LINE	4,750	4,750
102-515-05-5401 CELL PHONE	3,100	3,100
102-515-05-5403 INTERNET DSL	17,000	17,000
102-515-05-5419 NATURAL GAS	1,500	2,500
102-515-05-5420 ELECTRICITY	6,400	6,400
TOTAL UTILITY EXPENSE	32,750	33,750
MISCELLANEOUS EXPENSE		
102-515-09-5180 LICENSES/PERMITS/FILIN	-	-
102-515-09-5220 POSTAGE	1,000	1,000
102-515-09-5240 GENERAL INSURANCE	33,000	33,678
102-515-09-5250 MEMBERSHIPS & DUES	1,425	1,425
102-515-09-5270 TRAVEL, MEALS AND LODGING	-	-
102-515-09-5285 NEW EMPLOYEE HIRE COSTS	1,500	1,500
102-515-09-5290 ADVERTISING	-	-
102-515-09-5340 OFFICE RENT	-	-
102-515-09-5380 INMATE CARE COLLIN CO	4,000	4,000
102-515-09-5405 INTERNET ISP & HOSTING	-	-
102-515-09-5406 VEHICLE WIRELESS	5,960	5,960
102-515-09-5407 COMPUTER SOFTWARE O&M	-	-
102-515-09-5408 COMPUTER NETWORK TECH	-	-
102-515-09-5409 COMPUTER MAINT. / WARR	-	-
102-515-09-5415 EQUIPMENT RENTAL	6,500	6,500
102-515-09-5700 EQUIPMENT	-	-
102-515-09-5720 DARE PROGRAM	-	-
102-515-09-5729 SEIZURE	-	-
102-515-09-5730 DWI BLOOD	1,000	1,000
102-515-09-5750 CAPITAL OUTLAY	-	-
102-515-09-5760 CRIME PREVENTION	-	-
102-515-09-5780 COMMUNITY POLICING	5,800	5,800
102-515-09-5800 TRANSFER TO MAJOR EQUIP FUND	216,602	216,602
TOTAL MISCELLANEOUS EXPENSE	276,787	277,465
TOTAL POLICE	2,730,026	2,731,204

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

**102-GENERAL FUND
PARKS & RECREATION**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
102-516-01-5100 SALARIES	338,915	338,915
102-516-01-5105 OVERTIME	2,500	2,500
102-516-01-5107 SPECIAL EVENT PAY	5,000	5,000
102-516-01-5110 P/R TAX EXPENSE	26,501	26,501
102-516-01-5111 SUTA	2,160	2,160
102-516-01-5115 GROUP HEALTH INSURANCE	57,659	57,659
102-516-01-5116 RETIREMENT-TMRS	22,552	22,552
102-516-01-5117 WORKMAN'S COMPENSATION	14,584	14,584
102-516-01-5120 LONGEVITY PAY	2,036	2,036
102-516-01-5122 SCHOOL, REGISTRATION &	500	500
102-516-01-5123 TRAVEL, MEALS & LODGING	500	500
102-516-01-5124 UNIFORMS	2,700	2,700
TOTAL PAYROLL EXPENSE	475,607	475,607
LEGAL & PROFESSIONAL EXP		
102-516-02-5140 CONTRACT LABOR	90,000	90,000
TOTAL LEGAL & PROFESSIONAL EXP	90,000	90,000
MATERIALS & SUPPLIES		
102-516-03-5208 COMPUTER SOFTWARE / HA	500	500
102-516-03-5209 OFFICE SUPPLIES	250	250
102-516-03-5210 MATERIALS/SUPPLIES	35,000	35,000
102-516-03-5215 GENERAL SUPPLIES	950	950
102-516-03-5500 CHEMICALS & FERTILIZER	35,000	35,000
102-516-03-5501 IRRIGATION	19,000	19,000
102-516-03-5502 HORTICULTURE & LANDSCA	15,000	15,000
TOTAL MATERIALS & SUPPLIES	105,700	105,700

**102-GENERAL FUND
PARKS & RECREATION**

MAINTENANCE EXPENSE		
102-516-04-5205 MAINTENANCE AGREEMENT	2,600	2,600
102-516-04-5225 FACILITY MAINTENANCE	45,000	45,000
102-516-04-5230 EQUIPMENT REPAIRS	2,000	2,000
102-516-04-5231 EQUIPMENT O&M	4,000	4,000
102-516-04-5279 FLEET FUEL	5,000	5,000
102-516-04-5280 VEHICLE O&M	2,500	2,500
102-516-04-5281 VEHICLE REPAIRS	1,500	1,500
TOTAL MAINTENANCE EXPENSE	62,600	62,600
UTILITY EXPENSE		
102-516-05-5400 LAND PHONE LINE	1,300	1,300
102-516-05-5401 CELL PHONE	2,600	2,600
102-516-05-5403 INTERNET DSL	1,100	1,100
102-516-05-5419 NATURAL GAS	3,000	3,500
102-516-05-5420 ELECTRICITY	24,000	24,000
TOTAL UTILITY EXPENSE	32,000	32,500
MISCELLANEOUS EXPENSE		
102-516-09-5220 POSTAGE	50	50
102-516-09-5240 GENERAL LIABILITY INSU	11,000	11,000
102-516-09-5250 MEMBERSHIPS, DUES & SU	750	750
102-516-09-5290 ADVERTISING	200	200
102-516-09-5411 CAJUN FEST	-	-
102-516-09-5415 EQUIPMENT RENTAL	1,500	1,500
102-516-09-5625 PARK CONCESSION STAND	10,000	10,000
102-516-09-5626 PARKS SPORTS ACTIVITY	114,500	114,500
102-516-09-5700 EQUIPMENT	-	-
102-516-09-5750 CAPITAL OUTLAY	-	-
102-516-09-5800 TRANSFER TO MAJOR EQUIP FUND	60,000	60,000
TOTAL MISCELLANEOUS EXPENSE	198,000	198,000
TOTAL PARKS & RECREATION	963,907	964,407

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

**102-GENERAL FUND
MARKETING**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL EXPENSE		
102-519-01-5100 SALARIES	136,776	136,776
102-519-01-5105 OVERTIME	4,500	4,500
102-519-01-5110 P/R TAX EXPENSE	10,808	10,808
102-519-01-5111 SUTA	540	540
102-519-01-5115 GROUP HEALTH INSURANCE	14,416	14,416
102-519-01-5116 RETIREMENT-TMRS	4,259	4,259
102-519-01-5117 WORKMAN'S COMPENSATION	636	636
102-519-01-5120 LONGEVITY PAY	160	136
102-519-01-5122 SCHOOL, REGISTRATION &	1,200	1,200
102-519-01-5123 TRAVEL, MEALS & LODGING	2,500	2,450
102-519-01-5124 UNIFORMS	125	150
TOTAL PAYROLL EXPENSE	175,920	175,871
MATERIALS AND SUPPLIES		
102-519-09-5208 COMPUTER HW/SW	1,000	1,000
102-519-03-5209 OFFICE SUPPLIES	750	750
102-519-03-5210 MATERIALS/SUPPLIES	1,500	1,500
TOTAL MATERIALS & SUPPLIES	3,250	3,250
MAINTENANCE EXPENSE		
102-519-04-5205 MAINTENANCE AGREEMENTS	400	400
102-519-04-5225 FACILITY MAINTENANCE	400	400
TOTAL MAINTENANCE EXPENSE	800	800

**102-GENERAL FUND
MARKETING**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
UTILITY EXPENSE		
102-519-05-5400 LAND PHONE LINES	250	250
102-519-05-5401 CELL PHONE	700	700
102-519-05-5403 INTERNET	600	600
102-519-05-5419 NATURAL GAS	125	125
102-519-05-5420 ELECTRICITY	500	500
TOTAL UTILITY EXPENSE	2,175	2,175
MISCELLANEOUS EXPENSE		
102-519-09-5121 MARKETING EVENTS	1,200	1,200
102-519-09-5220 POSTAGE	400	400
102-519-09-5240 GENERAL LIABILITY INSURANCE	250	255
102-519-09-5290 ADVERTISING	4,000	4,000
102-519-09-5410 OFFICE CLEANING	500	500
102-519-09-5415 EQUIPMENT RENTAL	-	-
102-519-09-5621 PARK FEST	25,000	25,000
102-519-09-5622 KEEP CELINA BEAUTIFULL	2,000	2,000
102-519-09-5623 4TH OF JULY SPLASH & B	35,000	35,000
102-519-09-5624 CAJUN FEST	70,000	70,000
102-519-09-5700 EQUIPMENT	-	-
102-519-09-5705 SPECIAL PROJECTS	25,578	25,578
102-519-09-5706 MAIN STREET MIS. EXPEN	-	-
102-519-09-5707 CHAMBER MARKETING	-	-
TOTAL MISCELLANEOUS EXPENSE	163,928	163,933
TOTAL MARKETING	346,073	349,279

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

102-GENERAL FUND

ENGINEERING

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL EXPENSE		
102-520-01-5100 SALARIES	445,434	439,619
102-520-01-5105 OVERTIME	30,900	30,900
102-520-01-5110 P/R TAX EXPENSE	36,440	36,078
102-520-01-5111 SUTA	2,079	2,079
102-520-01-5115 GROUP HEALTH INSURANCE	55,488	55,005
102-520-01-5116 RETIREMENT-TMRS	31,009	30,702
102-520-01-5117 WORKMAN'S COMPENSATION	14,147	14,147
102-520-01-5120 LONGEVITY PAY	790	790
102-520-01-5122 SCHOOL, REGISTRATION &	5,600	5,600
102-520-01-5123 TRAVEL, MEALS & LODGIN	3,225	3,225
102-520-01-5124 UNIFORMS	2,775	2,775
TOTAL PAYROLL EXPENSE	627,887	620,920
LEGAL & PROFESSIONAL EXP		
102-520-02-5140 CONTRACT LABOR	2,880	2,880
102-520-02-5209 ENGINEERING	150,000	150,000
TOTAL LEGAL & PROFESSIONAL EXP	152,880	152,880
MATERIALS & SUPPLIES		
102-520-03-5208 COMPUTER SOFTWARE/HDWR	5,900	5,900
102-520-03-5209 OFFICE SUPPLIES	1,950	1,950
102-520-03-5210 MATERIALS/SUPPLIES	3,130	3,130
102-520-03-5214 TRUCK EQUIP & SMALL TOOLS	2,000	2,000
102-520-03-5215 GENERAL SUPPLIES	1,000	1,000
TOTAL MATERIALS & SUPPLIES	13,980	13,980
MAINTENANCE EXPENSE		
102-520-04-5205 MAINTENANCE AGREEMENTS	14,620	14,620
102-520-04-5225 FACILITY MAINTENANCE	2,500	2,500
102-520-04-5230 EQUIPMENT REPAIRS	500	500
102-520-04-5279 FLEET FUEL	24,000	24,000
102-520-04-5280 VEHICLE O & M	4,840	4,840
102-520-04-5281 VEHICLE REPAIRS	2,160	2,160
TOTAL MAINTENANCE EXPENSE	48,620	48,620

102-GENERAL FUND**ENGINEERING**

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
UTILITY EXPENSE		
102-520-05-5400 TELEPHONE	2,880	2,880
102-520-05-5401 CELL PHONES	5,880	5,880
102-520-05-5403 INTERNET DSL	14,400	14,400
102-520-05-5419 NATURAL GAS	720	720
102-520-05-5420 ELECTRICITY	6,000	6,000
TOTAL UTILITY EXPENSE	29,880	29,880
MISCELLANEOUS		
102-520-09-5180 LICENSES/PERMITS/FILING	1,250	1,250
102-520-09-5220 POSTAGE	500	500
102-520-09-5240 GENERAL INSURANCE	3,500	3,572
102-520-09-5250 MEMBERSHIPS & DUES	3,690	3,690
102-520-09-5285 HIRING EXPENSE	300	300
102-520-09-5290 ADVERTISING	1,600	1,600
102-520-09-5410 OFFICE CLEANING	5,400	5,400
102-520-09-5415 EQUIPMENT RENTAL	11,852	11,852
102-520-09-5700 EQUIPMENT	-	
102-520-09-5750 CAPITAL OUTLAY	-	
102-520-09-5800 TRANSFER TO MAJOR EQUIP FUND	21,848	21,848
TOTAL MISCELLANEOUS EXPENSE	49,940	50,012
TOTAL ENGINEERING	923,187	916,292

WATER & WASTEWATER FUND

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

WATER & WASTEWATER FUND SUMMARY

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET	% CHANGE FROM ORIGINAL BUDGET
TOTAL FINES & FEES	2,186,800	1,868,860	-14.54%
TOTAL INTEREST INCOME	147,500	190,850	29.39%
TOTAL SALES	8,366,544	8,388,419	0.26%
TOTAL MISCELLANEOUS REVENUE	475,000	466,792	-1.73%
TOTAL WATER/WASTEWATER REVENUE	11,175,844	10,914,921	-2.33%

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET	% CHANGE FROM ORIGINAL BUDGET
WATER DEPARTMENT	4,135,383	4,058,614	-1.86%
WASTEWATER DEPARTMENT	1,992,444	1,985,673	-0.34%
TRASH AND RECYCLING	537,807	583,234	8.45%
UTILITY BILLING DEPARTMENT	292,259	292,258	0.00%
WATER DEBT SERVICE DEPARTMENT	1,313,363	1,313,363	0.00%
WASTEWATER DEBT SERVICE DEPARTMENT	2,089,995	2,089,995	0.00%
NON-DEPARTMENTAL	527,000	527,000	0.00%
TOTAL DEPARTMENTAL EXPENSES	10,888,251	10,850,136	-0.35%

REVENUE OVER (UNDER) EXPENSES	287,593	64,785	
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**CITY OF CELINA, TEXAS
AMENDED BUDGET
FY 2018**

**202-WATER & WASTEWATER
REVENUE**

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
FINES & FEES		
202-400-01-4027 CREDIT CARD FEES	50,000	58,830
202-400-01-4072 WATER TOWER RENTAL FEE	65,000	62,020
202-400-01-4230 RECONNECT/DISCONNECT FEES	13,000	11,850
202-400-01-4232 CUSTOMER SERVICE FEES	800	100
202-400-01-4235 TRANSFER FEES	1,000	1,200
202-400-01-4240 WATER CONNECTION FEE	1,166,000	989,660
202-400-01-4241 SEWER CONNECTION FEE	891,000	745,200
TOTAL FINES & FEES	2,186,800	1,868,860
INTEREST		
202-400-05-4220 PENALTIES	98,500	105,694
202-400-05-4800 INTEREST INCOME	49,000	85,157
TOTAL INTEREST INCOME	147,500	190,850
SALES		
202-400-06-4200 WATER SALES	5,303,871	5,285,066
202-400-06-4210 SEWER SALES	2,473,041	2,491,613
202-400-06-4215 GARBAGE BILLING	589,632	611,739
TOTAL SALES	8,366,544	8,388,419
MISCELLANEOUS REVENUE		
202-400-09-4236 RADIO READ-METERS	440,000	388,050
202-400-09-4850 MISCELLANEOUS INCOME	35,000	78,742
202-400-09-4851 W / S CASH OVER (SHORT)	-	0
TOTAL MISCELLANEOUS REVENUE	475,000	466,792
TOTAL WATER & WASTEWATER REVENUE	11,175,844	10,914,921

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

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

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL EXPENSE		
202-521-01-5100 SALARIES	508,332	502,517
202-521-01-5105 OVERTIME	22,000	22,000
202-521-01-5107 SPECIAL EVENT PAY	500	-
202-521-01-5110 P/R TAX EXPENSE	40,609	40,247
202-521-01-5111 SUTA	3,807	3,807
202-521-01-5115 GROUP HEALTH INSURANCE	84,858	84,375
202-521-01-5116 RETIREMENT-TMRS	34,557	34,250
202-521-01-5117 WORKMAN'S COMPENSATION	30,204	30,204
202-521-01-5120 LONGEVITY PAY	2,142	2,142
202-521-01-5122 SCHOOL, REGISTRATION &	5,850	5,850
202-521-01-5123 TRAVEL, MEALS & LODGING	1,000	1,000
202-521-01-5124 UNIFORMS	8,250	8,250
TOTAL PAYROLL EXPENSE	742,109	734,642
LEGAL & PROFESSIONAL		
202-521-02-5145 ROAD MAINTENANCE	20,000	50,000
202-521-02-5149 ENGINEERING		
202-521-02-5150 LEGAL	-	100
TOTAL LEGAL & PROFESSIONAL EXP	20,000	50,100
MATERIALS & SUPPLIES		
202-521-03-5207 WATER METERS	470,400	470,400
202-521-03-5208 COMPUTER SW/HW	5,500	5,500
202-521-03-5209 OFFICE SUPPLIES	2,000	2,000
202-521-03-5210 MATERIALS/SUPPLIES	160,500	160,500
202-521-03-5215 GENERAL SUPPLIES		600
202-521-03-5500 CHEMICALS	20,000	20,000
TOTAL MATERIALS & SUPPLIES	658,402	659,000

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

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAINTENANCE EXPENSE		
202-521-04-5205 MAINTENANCE AGREEMENTS	27,000	27,000
202-521-04-5225 FACILITY MAINTENANCE	10,000	10,000
202-521-04-5230 EQUIPMENT REPAIRS	60,000	60,000
202-521-04-5279 FUEL	27,000	27,000
202-521-04-5280 VEHICLE O&M		1,000
202-521-04-5281 VEHICLE REPAIRS	6,000	6,500
202-521-04-5510 TESTING W/S SAMPLES	9,000	9,000
202-521-04-5515 SEWER SLUDGE REMOVAL	-	-
TOTAL MAINTENANCE EXPENSE	139,000	140,500
UTILITY EXPENSE		
202-521-05-5400 LAND PHONE LINE	2,000	2,000
202-521-05-5401 CELL PHONE	13,499	13,499
202-521-05-5403 INTERNET DSL	2,000	2,000
202-521-05-5419 NATURAL GAS		
202-521-05-5420 ELECTRICITY	210,000	210,000
TOTAL UTILITY EXPENSE	227,499	227,499

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

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MISCELLANEOUS EXPENSE	-	
202-521-09-5162 CREDIT CARD FEES		
202-521-09-5180 LICENSES/PERMITS/FILING	6,000	6,000
202-521-09-5220 POSTAGE	200	300
202-521-09-5240 GENERAL INSURANCE	15,750	16,073
202-521-09-5250 MEMBERSHIPS & DUES	11,000	10,900
202-521-09-5285 HIRING EXPENSES	400	255
202-521-09-5415 EQUIPMENT RENTAL		145
202-521-09-5440 PAYING AGENT FEES	6,000	6,000
202-521-09-5700 EQUIPMENT	25,000	25,000
202-521-09-5740 UTRWD H2O	2,111,200	2,111,200
202-521-09-5741 NTC GROUNDWATER CONSERV	16,000	16,000
202-521-09-5750 CAPITAL OUTLAY	55,000	55,000
202-521-09-5802 TRANSFER TO MAJOR EQUIP FUND	101,823	
TOTAL MISCELLANEOUS EXPENSE	2,348,373	2,246,873
TRANSFERS		
202-521-99-5144 TRANSFER TO GENERAL FUND		
202-521-99-5801 W/S REVENUE TRANSFER		
202-521-99-5805 TRANSFER TO DEBT FUND		
TOTAL TRANSFERS		-
TOTAL WATER	4,135,383	4,058,614

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

202-WATER AND WASTEWATER FUND

WASTEWATER EXPENSES

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL		
202-522-01-5100 SALARIES	287,488	281,673
202-522-01-5105 OVERTIME	12,000	12,000
202-522-01-5107 SPECIAL EVENTS PAY		
202-522-01-5110 P/R TAX EXPENSE	22,911	22,549
202-522-01-5111 SUTA	2,187	2,187
202-522-01-5115 GROUP HEALTH INSURANCE	58,379	57,896
202-522-01-5116 RETIREMENT - TMRS	19,497	19,190
202-522-01-5117 WORKER'S COMPENSATION	10,662	10,662
202-522-01-5120 LONGEVITY PAY	910	910
202-522-01-5122 SCHOOL, REGISTRATION &	3,500	3,500
202-522-01-5123 TRAVEL, MEALS & LODGIN	200	200
202-522-01-5124 UNIFORMS	4,500	4,500
TOTAL PAYROLL EXPENSE	422,233.28	415,267
LEGAL & PROFESSIONAL EXP		
202-522-02-5140 CONTRACT SERVICES		
202-522-02-5145 ROAD REPAIRS	10,000	10,000
202-522-02-5146 SEWER IMPACT FEE STUDY		
202-522-02-5147 SEWER MASTER PLAN		
202-522-02-5149 ENGINEERING	185,000	185,000
202-522-02-5150 LEGAL		
TOTAL LEGAL & PROFESSIONAL EXP	195,000	195,000
MATERIALS & SUPPLIES		
202-522-03-5208 COMPUTER SW / HW	1,500	1,500
202-522-03-5209 OFFICE SUPPLIES	1,000	1,000
202-522-03-5210 MATERIAL AND SUPPLIES	50,000	50,000
202-522-03-5500 CHEMICALS	20,000	20,000
202-522-03-5600 LIFT STATIONS	53,000	53,000
TOTAL MATERIALS & SUPPLIES	125,500	125,500

202-WATER AND WASTEWATER FUND

WASTEWATER EXPENSES

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAINTENANCE EXPENSE		
202-522-04-5205 MAINTENANCE AGREEMENT	17,000	17,000
202-522-04-5225 FACILITY MAINTENANCE	2,000	2,000
202-522-04-5230 EQUIPMENT REPAIRS	80,000	80,000
202-522-04-5279 FUEL	20,000	20,000
202-522-04-5281 VEHICLE REPAIRS	4,500	4,500
202-522-04-5510 TESTING OF SEWER SAMPL	12,000	12,000
202-522-04-5515 SEWER PLANT SLUDGE REM	22,000	22,000
TOTAL MAINTENANCE EXPENSE	157,500	157,500
UTILITY EXPENSE		
202-522-05-5400 LAND PHONE LINES	1,000	1,000
202-522-05-5401 CELL PHONE	9,000	9,000
202-522-05-5403 INTERNET DSL	1,000	1,000
202-522-05-5419 NATURAL GAS		
202-522-05-5420 ELECTRICITY	65,000	65,000
TOTAL UTILITY EXPENSE	76,000	76,000
MISCELLANEOUS EXPENSE		
202-522-09-5180 LICENSES & PERMITS	5,600	5,590
202-522-09-5220 POSTAGE / COURIER		10
202-522-09-5240 GENERAL LIABILITY INSU	9,500	9,695
202-522-09-5250 MEMBERSHIPS, DUES & SU	11,000	10,685
202-522-09-5285 HIRING EXPENSES FOR NE	200	515
202-522-09-5415 EQUIPMENT RENTAL		
202-522-09-5700 EQUIPMENT	-	
202-522-09-5740 UTRWD SEWER	872,000	872,000
202-522-09-5741 UTRWD REGIONAL PLANT D	-	
202-522-09-5742 UTRWD MAIN TRUNK DEBT	-	
202-522-09-5800 TRANSFER TO MAJOR EQUIP FUND	117,911	117,911
	-	
TOTAL MISCELLANEOUS EXPENSE	1,016,211	1,016,406
TRANSFERS		
202-522-99-5144 TRANSFER TO GENERAL FUND		
202-522-99-5805 TRANSFER TO DEBT FUND		
TOTAL TRANSFERS	-	-
TOTAL WASTEWATER EXPENSES	1,992,444	1,985,673

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

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

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
202-523-02-5395 GARBAGE PICKUP EXPENSE	537,807	583,234
TOTAL LEGAL & PROFESSIONAL EXP	537,807	583,234
TOTAL	537,807	583,234

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

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

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PAYROLL		
202-524-01-5100 SALARIES	128,024	128,024
202-524-01-5105 OVERTIME	3,000	3,000
202-524-01-5107 SPECIAL EVENT PAY	1,500	1,500
202-524-01-5110 P/R TAX EXPENSE	10,138	10,138
202-524-01-5111 SUTA	1,080	1,080
202-524-01-5115 GROUP HEALTH INSURANCE	28,838	28,838
202-524-01-5116 RETIREMENT-TMRS	8,627	8,627
202-524-01-5117 WORKMAN'S COMPENSATION	596	596
202-524-01-5120 LONGEVITY PAY	830	830
202-524-01-5122 SCHOOL, REGIST/TUITION	1,200	1,200
202-524-01-5123 TRAVEL, MEALS & LODGING	2,000	2,000
202-524-01-5124 UNIFORMS	750	750
TOTAL PAYROLL EXPENSE	186,584	186,583
LEGAL & PROFESSIONAL EXP		
TOTAL LEGAL & PROFESSIONAL EXP	-	-
MATERIALS & SUPPLIES		
202-524-03-5207 OFFICE FURNITURE	3,500	3,500
202-524-03-5208 COMPUTER HARDWARE/SFTW	3,500	3,490
202-524-03-5209 OFFICE SUPPLIES	1,700	1,710
202-524-03-5210 MATERIALS/SUPPLIES	500	500
202-524-03-5215 GENERAL SUPPLIES	500	500
TOTAL MATERIALS & SUPPLIES	9,700	9,700

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

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAINTENANCE EXPENSE		
202-524-04-5205 MAINTENANCE AGREEMENTS	10,000	10,000
202-524-04-5225 FACILITY MAINTENANCE	5,000	5,000
202-524-04-5230 EQUIPMENT REPAIRS		
TOTAL MAINTENANCE EXPENSE	15,000	15,000
UTILITY EXPENSE		
202-524-05-5400 TELEPHONE	1,000	1,000
202-524-05-5401 CELL PHONES	-	
202-524-05-5403 INTERNET DSL	9,600	9,600
202-524-05-5419 NATURAL GAS	250	250
202-524-05-5420 ELECTRICITY	5,500	5,500
TOTAL UTILITY EXPENSE	16,350	16,350
MISCELLANEOUS EXPENSE		
202-524-09-5162 CREDIT CARD FEES	17,975	17,975.00
202-524-09-5220 POSTAGE	42,250	42,250
202-524-09-5240 GENERAL INSURANCE	2,000	2,000
202-524-09-5250 MEMBERSHIPS & DUES	-	
202-524-09-5290 ADVERTISING	-	
202-524-09-5410 OFFICE CLEANING	1,200	1,200
202-524-09-5415 EQUIPMENT RENTAL	1,200	1,200
202-524-09-5700 EQUIPMENT	-	
202-524-09-5750 CAPITAL OUTLAY	-	
TOTAL MISCELLANEOUS EXPENSE	64,625	64,625
TOTAL UTILITY BILLING	292,259	292,258

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

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

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
TRANSFERS OUT		
FROM WATER		
202-500-99-5144 TRANSFER TO GENERAL FUND	352,000	352,000.00
202-500-99-5801 W/S REVENUE TRANSFER	175,000	175,000.00
FROM SEWER		
202-500-99-5145 TRANSFER TO GENERAL FUND-FROM SEWER		
TOTAL NON-DEPARTMENTAL	527,000	527,000
TOTAL	527,000	527,000

In FY 2018, any non-departmental expenditures are budgeted as such under department 500. Previously, they were budgeted out of departments 521 and 522, respectively.

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

202-WATER AND WASTEWATER FUND

DEBT SERVICE-WATER 501

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
202-501-09-5100 Water-Principal Payable	790,807	790,807
202-501-09-5101 Water-Interest Payable	522,556	522,556
TOTAL WATER DEBT SERVICE	1,313,363	1,313,363

DEBT SERVICE- WASTEWATER 502

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
202-502-09-5100 Wastewater-Principal Payable	458,084	458,084
202-502-09-5101 Wastewater-Interest Payable	449,548	449,548
Debt Service-Bonds	907,632	907,632
202-502-09-5102 UTRWD-Doe Branch Plant Debt Payment	789,531	789,531
202-502-09-5103 UTRWD-Main Trunk Debt Payment	347,506	347,506
202-502-09-5104 UTRWD-Joint Capital Charges	45,326	45,326
Debt Service-Other	1,182,363	1,182,363
TOTAL WASTEWATER DEBT SERVICE	2,089,995	2,089,995

Comments/Justification/Notes

Previously Water and Wastewater Debt Service was budgeted out of departments 521 and 522, respectively.

Note: PIDs contributing to Debt Service for Certificates of Obligation in the Water/Wastewater Fund are the following:

Lakes at Mustang Ranch-Contribution \$191,387

Parks at Wilson Creek-Contribution \$177,186

Wells South-Contribution \$106,254

These contributions, when added to the Water/Wastewater Fund Debt Service totals, yield the total debt service allocated to Water/Wastewater.

MAIN STREET FUND

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

**112-MAIN STREET FUND
REVENUES**

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAIN STREET REVENUES		
TOTAL CONTRIBUTIONS/DONATIONS	67,750	67,750
TOTAL INTEREST REVENUES	60	200
TOTAL TRANSFERS IN	-	-
TOTAL MAIN STREET REVENUES	67,810	67,950

EXPENDITURES

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAIN STREET EXPENDITURES		
TOTAL PAYROLL EXPENSE	3,500	3,500
TOTAL LEGAL & PROFESSIONAL EXP	-	-
TOTAL MATERIALS & SUPPLIES	1,750	1,750
TOTAL MAINTENANCE EXPENSE	2,500	2,500
TOTAL UTILITY EXPENSE	2,750	2,950
TOTAL MISCELLANEOUS EXPENSE	55,585	55,588
TOTAL MAIN STREET EXPENDITURES	66,085	66,288

REVENUES OVER (UNDER) EXPENDITURES	1,725	1,662
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**CITY OF CELINA, TEXAS
AMENDED BUDGET
FY 2018**

**112-MAIN STREET FUND
REVENUES**

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAIN STREET REVENUES		
CONTRIBUTIONS/DONATIONS		
112-400-04-4051 MAIN STREET-SPECIAL EVENTS	22,750	22,750
112-400-04-4052 GOLF TOURNAMENT	45,000	45,000
TOTAL CONTRIBUTIONS/DONATIONS	67,750	67,750
112-400-05-4800 INTEREST INCOME	60	200
TOTAL INTEREST REVENUES	60	200
112-400-99-4600 TRANSFERS IN	-	
TOTAL TRANSFERS IN	-	
TOTAL MAIN STREET REVENUES	67,810	67,950

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

**112-MAIN STREET FUND
EXPENDITURES**

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
MAIN STREET EXPENDITURES		
PAYROLL		
112-517-01-5122 SCHOOL REGISTRATION	1,000	1,000
112-517-01-5123 TRAVEL, MEALS & LODGING	2,500	2,500
TOTAL PAYROLL EXPENSE	3,500	3,500
MATERIALS & SUPPLIES		
112-517-03-5208 COMPUTER HDW	500	500
112-517-03-5209 OFFICE SUPPL	500	500
112-517-03-5210 MATERIALS/SUPPLIES	750	750
TOTAL MATERIALS & SUPPLIES	1,750	1,750
MAINTENANCE EXPENSE		
112-517-04-5205 MAINTENANCE AGMT	2,500	2,500
TOTAL MAINTENANCE EXPENSE	2,500	2,500
UTILITY EXPENSE		
112-517-05-5400 TELEPHONE	1,300	1,300
112-517-05-5401 CELL PHONE	700	700
112-517-05-5403 INTERNET/DSL	400	400
112-517-05-5419 NATURAL GAS	350	550
TOTAL UTILITY EXPENSE	2,750	2,950
MISCELLANEOUS EXPENSE		
112-517-09-5121 GOLF TOURNAMENT	20,000	20,000
112-517-09-5220 POSTAGE	100	100
112-517-09-5240 GENERAL INSURANCE	135	138
112-517-09-5250 MEMBERSHIPS	500	500
112-517-09-5290 ADVERTISING	1,500	1,500
112-517-09-5340 OFFICE CLEANING	350	350
112-517-09-5415 EQUIPMENT RENTAL	1,500	1,500
112-517-09-5705 SPECIAL PROJ	30,000	30,000
112-517-09-5706 MISC EXPENSE	1,500	1,500
TOTAL MISCELLANEOUS EXPENSE	55,585	55,588
TOTAL MAIN STREET EXPENDITURES	66,085	66,288

DEBT SERVICE FUND

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

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

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
103-400-02-4050 PROPERTY TAXES	2,401,511	2,401,511
103-400-02-4060 PROPERTY TAXES-DELINQUENT		50,000
TOTAL TAXES	2,401,511	2,451,511
103-400-04-4061 CEDC CONTRIBUTION		-
103-400-04-4062 CCDC CONTRIBUTION		
TOTAL CONTRIBUTIONS	-	-
103-400-05-4800 INTEREST	13,000	20,000
TOTAL INTEREST	13,000	20,000
103-400-09-4402 CONTRIBUTIONS	200,000	154,690
TOTAL MISCELLANEOUS REVENUE	200,000	154,690
103-400-99-4600 TRANSFERS IN	-	-
TOTAL TRANSFERS	-	-
TOTAL REVENUE	\$ 2,614,511	\$ 2,626,201

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
103-500-09-5800 GENERAL FUND DEBT SERVICE	2,344,127	2,344,127
TOTAL EXPENDITURES	\$ 2,344,127	\$ 2,344,127
REVENUE OVER/(UNDER) EXPENDITURES	\$ 270,384	\$ 282,074

CAPITAL PROJECTS FUNDS

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

105-FIRE IMPROVEMENT FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
105-400-09-4405 2017 BOND PROCEEDS		
105-400-09-4700 SALE OF FIXED ASSETS	-	
TOTAL MISCELLANEOUS REVENUE	-	-
105-400-09-4403 INTEREST INCOME	3,000	13,000
	-	
TOTAL INTEREST	3,000	13,000
TOTAL REVENUE	\$ 3,000	\$ 13,000

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
105-777-00-8501 ENGINEERING/DESIGN	500,000	500,000
105-777-00-8504 EQUIPMENT	-	8,000
105-777-00-8507 VEHICLES	-	
105-777-00-8507 VEHICLES-FIRE	-	235,000
TOTAL EXPENDITURES	\$ 500,000	\$ 243,000
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	\$ (497,000)	\$ (230,000) *

*Covered by Fund 105 fund balance

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

106-STREET CONSTRUCTION FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
106-400-09-4404 2017 BOND PROCEEDS	-	
TOTAL MISCELLANEOUS REVENUE	-	-
207-400-05-4800 INTEREST INCOME	40,000	65,000
TOTAL INTEREST	40,000	65,000
TOTAL REVENUE	\$ 40,000	\$ 65,000

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
106-777-00-8501 ENGINEERING/DESIGN		250,000
106-777-00-8502 CONSTRUCTION	400,000	400,000
106-777-00-8507 VEHICLES	-	
TOTAL EXPENDITURES	\$ 400,000	\$ 650,000
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	(360,000)	\$ (585,000) *

*Covered by Fund 106 fund balance

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

107-ROADWAY IMPACT FEES FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
107-400-01-4081 ROADWAY IMPACT FEES	-	400,000
TOTAL MISCELLANEOUS REVENUE	-	400,000
107-400-05-4800 INTEREST INCOME	-	3,600
TOTAL INTEREST	-	3,600
TOTAL REVENUE	\$ -	\$ 403,600

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
107-500-09-5700 PAYMENTS TO DEVELOPERS	-	40,000
TOTAL EXPENDITURES	\$ -	\$ 40,000
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	-	\$ 363,600

The City takes a conservative approach and does not budget for Roadway Impact Fees at the beginning of the year.

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

108-PARK CONSTRUCTION FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
108-400-09-4401 BOND PROCEEDS	-	
TOTAL MISCELLANEOUS REVENUE	-	-
108-400-09-44401 INTEREST INCOME		2,500
TOTAL INTEREST	-	2,500
TOTAL REVENUE	\$ -	\$ 2,500

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
108-777-00-8507 VEHICLES AND EQUIPMENT	-	
TOTAL EXPENDITURES	\$ -	\$ -
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	-	\$ 2,500

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

109-PARK FEES FUND

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
REVENUE		
109-400-01-4081 PARK FEES/DEVELOP. CONTR	-	800,000
TOTAL MISCELLANEOUS REVENUE	-	800,000
109-400-09-4403 INTEREST INCOME	-	40,000
TOTAL INTEREST	-	40,000
TOTAL REVENUE	\$ -	\$ 840,000

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENDITURES		
109-500-00-5441 PARK LAND EXPENSE	-	108,000
TOTAL EXPENDITURES	\$ -	\$ 108,000
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	-	\$ 732,000

The City takes a conservative approach and does not budget for Park Fees at the beginning of the year.

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

111-FACILITIES IMPROVEMENT FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
111-400-09-4405 2017 BOND PROCEEDS	-	
TOTAL MISCELLANEOUS REVENUE	-	-
111-400-09-4403 INTEREST INCOME	1,000	8,500
TOTAL INTEREST	1,000	8,500
TOTAL REVENUE	\$ 1,000	\$ 8,500

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
111-777-00-8501 ENGINEERING/DESIGN		150,000
111-777-00-8502 CONSTRUCTION	-	300,000
111-777-00-8503 MISCELLANEOUS	575,000	125,000
111-777-00-8504 RENOVATIONS		
111-777-00-8505 COMPUTER/HDWR/SFWR	-	
111-777-00-8506 PROFESSIONAL SVCS	-	
TOTAL EXPENDITURES	575,000	575,000
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	(574,000)	\$ (566,500)

*Covered by Fund 111 fund balance

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

121-ROAD CAPITAL RECOVERY FUND

NEW FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
121-400-05-4800 INTEREST INCOME	-	200
TOTAL INTEREST INCOME	-	200
121-400-01-4082 ROAD CAPITAL RECOVERY FEES		125,000
TOTAL INTEREST	-	125,000
TOTAL REVENUE	\$ -	\$ 125,200

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
121-500-09-5701 ROADWAY EXPENSES		
TOTAL EXPENDITURES	-	-
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	-	\$ 125,200

The City takes a conservative approach and does not budget for Road Capital Recovery Fees

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

205-UTILITY CONSTRUCTION FUND

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
REVENUE		
205-400-09-4401 CERT OF OBLIG PROCEEDS	-	
205-400-00-4403 CDBG REIMBURSEMENT	-	275,000
TOTAL MISCELLANEOUS REVENUE	-	275,000
205-400-09-4403 INTEREST INCOME	70,000	70,000
TOTAL INTEREST	70,000	70,000
TOTAL REVENUE	\$ 70,000	\$ 345,000

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENSES		
205-777-00-8501 ENGINEERING/DESIGN		3,500,000
205-777-00-8502 CONSTRUCTION	7,250,000	7,250,000
205-777-00-8503 MISC EXPENSE		115,000
205-777-00-8504 EQUIPMENT		
205-777-00-8505 COMPUTER HDWR/SFWR		12,500
205-777-00-8506 EASEMENTS		140,000
205-777-00-8507 BOND ISSUANCE COSTS	-	
205-777-00-8508 VEHICLES WATER/WW	-	
TOTAL CAPITAL EXPENSES	\$ 7,250,000	\$ 11,017,500
NET INCOME/(LOSS)	\$ (7,180,000)	\$ (10,672,500)

ANY INCOME LOSS AT YEAR END IS COVERED BY THE UTILITY CONSTRUCTION FUND BALANCE
The City intends to issue Certificates of Obligation during FY 2018

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

206-UTILITY IMPACT FEES

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
206-400-01-4081 WATER IMPACT FEES	-	365,000
206-400-01-4082 SEWER IMPACT FEES	-	455,000
206-400-01-4083 SEWER CAP FEES		
TOTAL MISCELLANEOUS REVENUE	-	820,000
206-400-05-4800 INTEREST INCOME	25,000	32,000
TOTAL INTEREST	25,000	32,000
TOTAL REVENUE	25,000	852,000

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
206-500-00-5441 IMPACT FEES EXPENSE	-	950,000
206-500-00-5444 REFUND TO DEVELOPERS		
TOTAL EXPENSES	-	950,000
NET INCOME/(LOSS)	\$ -	\$ (495,000)

ANY INCOME LOSS AT YEAR END IS COVERED BY THE UTILITY IMPACT FEES FUND BALANCE
THE CITY TAKES A CONSERVATIVE APPROACH AND DOES NOT BUDGET FOR UTILITY IMPACT FEES

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

208- STORMWATER DRAINAGE FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
208-400-01-4081 STORMWATER DRAINAGE FEE	330,000	375,000
TOTAL MISCELLANEOUS REVENUE	330,000	375,000
208-400-05-4800 INTEREST INCOME	700	700
TOTAL INTEREST	700	700
TOTAL REVENUE	330,700	375,700

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
208-500-00-8501 ENGINEERING/DESIGN	315,000	315,000
208-500-00-8502 CONSTRUCTION	-	35,000
TOTAL EXPENSES	315,000	350,000
NET INCOME/(LOSS)	15,700	25,700

ANY INCOME LOSS AT YEAR END IS COVERED BY THE STORMWATER DRAINAGE FUND BALANCE

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

209-WATER CAPITAL RECOVERY FUND

NEW FUND

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
REVENUE		
209-400-01-4082 WATER CAPITAL RECOVERY FEES		250,000
TOTAL FEES	-	250,000
209-400-05-4800 INTEREST INCOME		250
TOTAL INTEREST	-	250
TOTAL REVENUE	-	250,250

	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
EXPENSES		
209-500-09-5701 WATER PROJECTS EXPENSE	-	
TOTAL EXPENSES	-	-
NET INCOME/(LOSS)	-	250,250

THE CITY TAKES A CONSERVATIVE APPROACH AND DOES NOT BUDGET FOR WATER CAPITAL RECOVERY FEES

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

210-SEWER CAPITAL RECOVERY FUND

NEW FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
210-400-01-4083 SEWER CAPITAL RECOVERY FEES		225,000
TOTAL FEES	-	225,000
210-400-05-4800 INTEREST INCOME		260
TOTAL INTEREST	-	260
TOTAL REVENUE	-	225,260

EXPENSES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
210-500-09-5701 SEWER PROJECT EXPENSE		
TOTAL EXPENSES	-	-
NET INCOME/(LOSS)	-	225,260

THE CITY TAKES A CONSERVATIVE APPROACH AND DOES NOT BUDGET FOR SEWER CAPITAL RECOVERY FEES

OTHER GOVERNMENTAL FUNDS

65

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

113-MAJOR EQUIPMENT REPLACEMENT FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
113-400-05-4800 INTEREST INCOME	6,900	8,500
TOTAL INTEREST	6,900.00	8,500
113-400-99-4601 TRANSFER FROM GEN FUND	544,945	544,945
113-400-99-4602 TRANSFER FROM W/S FUND	226,834	226,834
TOTAL TRANSFERS	771,779	771,779
TOTAL REVENUE	\$ 778,679	\$ 780,279

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
113-500-09-5700 EQUIPMENT	16,000	30,000
113-500-09-5701 VEHICLES	392,660	392,660
113-500-09-5703 FACILITIES	183,215	183,215
TOTAL MISCELLANEOUS EXPENDITURES	\$ 591,875	\$ 605,875
REVENUE OVER/(UNDER) EXPENDITURES	\$ 186,804	\$ 174,404

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

118-COURT SECURITY FUND

NEW FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
118-400-01-4021 COURTY SECURITY REVENUE	-	1,500
TOTAL FINES & FEES	-	1,500
TOTAL REVENUE	\$ -	\$ 1,500

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
118-500-03-5208 COMPUTER HDWR/SFWR		
118-500-03-5210 MATERIALS & SUPPLIES		
TOTAL MATERIALS & SUPPLIES	-	
	-	
118-500-09-5700 EQUIPMENT	-	
TOTAL MISCELLANEOUS EXPENSE	-	
TOTAL EXPENDITURES	-	-
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	-	\$ 1,500

The City takes a conservative approach and does not budget for the Court Security Fund
The Court Security Fund is a new fund created for FY 2018. Previously it was included in the General Fund.

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

119-COURT TECHNOLOGY FUND

NEW FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
119-400-01-4022 COURT TECHNOLOGY REVENUE		2,500
TOTAL FINES & FEES	-	2,500
TOTAL REVENUE	\$ -	\$ 2,500

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
119-500-03-5208 COMPUTER HDW/SFW		
119-500-03-5210 MATERIALS & SUPPLIES		
TOTAL MATERIALS & SUPPLIES	-	
119-500-09-5700 EQUIPMENT		
TOTAL MISCELLANEOUS EXPENSE	-	
TOTAL EXPENDITURES	-	-
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	-	\$ 2,500

The Court Technology Fund is a new fund created for FY 2018. Previously it was included in the General Fund.

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

120-CAPITAL ACQUISITION FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
120-400-05-4800 INTEREST INCOME	6,000	30,000
TOTAL INTEREST	6,000	30,000
120-400-99-4600 TRANSFERS FROM GEN FUND	875,652	1,545,320
TOTAL INTEREST	875,652	1,545,320
TOTAL REVENUE	\$ 881,652	\$ 1,575,320

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
120-500-09-5700 EQUIPMENT	219,332	265,000 a
120-500-09-5701 VEHICLES	266,320	666,320 b
120-500-09-5702 CAPITAL OUTLAY	340,000	564,000
120-500-09-5703 IT INFRASTRUCTURE UPGRADE	50,000	50,000
TOTAL EXPENDITURES	875,652	1,545,320
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	6,000	\$ 30,000

a Increase line due to equipment cost increases

b Increase to purchase new Medic Unit for Fire Department

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

207- SPECIAL ASSESSMENT REVENUE FUND

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
207-400-00-4002 CONTRIBUTIONS	555,175	555,175
TOTAL MISCELLANEOUS REVENUE	555,175	555,175
207-400-05-4800 INTEREST INCOME	-	2,500
TOTAL INTEREST	-	2,500
TOTAL REVENUE	555,175	557,675

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
207-500-99-5800 TRANSFERS TO DEBT SERVICE	555,175	555,175
TOTAL EXPENDITURES	555,175	555,175
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	-	\$ 2,500

COMPONENT UNITS

71

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

CELINA ECONOMIC DEVELOPMENT CORPORATION

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
SALES TAX	500,000	500,000
OTHER REVENUES		-
TOTAL MISCELLANEOUS REVENUE	500,000	500,000
INTEREST	1,950	1,950
TOTAL INTEREST	1,950	1,950
TOTAL REVENUE	501,950	501,950

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
PERSONNEL	150,262	150,262
LEGAL & PROFESSIONAL	4,000	4,000
MATERIALS & SUPPLIES	725	725
MAINTENANCE	3,000	3,000
UTILITIES	5,225	5,225
OTHER EXPENSES	31,040	31,040
TOTAL EXPENSES	194,252	194,252
NET INCOME/(LOSS)	307,698	307,698

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

CELINA COMMUNITY DEVELOPMENT CORPORATION

REVENUE	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
SALES TAX	500,000	500,000
TOTAL MISCELLANEOUS REVENUE	500,000	500,000
INTEREST	1,500	1,500
TOTAL INTEREST	1,500	1,500
TOTAL REVENUE	501,500	501,500

EXPENDITURES	FY 2018 BUDGET	FY 2018 AMENDED BUDGET
TRANSFERS OUT	200,000	200,000
TOTAL EXPENSES	200,000	200,000
NET INCOME/(LOSS)	301,500	301,500

Budget Message



September 12, 2017

**The Honorable Mayor, Mayor Pro-tem and City Council
City of Celina, Texas**

Dear Honorable Mayor Terry, Mayor Pro-tem Anderson and City Council:

Presented herewith is the City of Celina's adopted operating budget for fiscal year October 1, 2017 through September 30, 2018. This budget reflects the City Council's continued commitment to long-range strategic planning and City staff's teamwork and collaboration in providing the highest customer services to Celina's citizens and customers. This document contains spending plans and revenue estimates for the General Fund, the Debt Service Fund and the Water and Wastewater Fund.

The total adopted operating budget is \$36,576,583. This spending plan provides \$12,835,628 for the General Fund and transfers, \$2,344,127 for the Debt Service Fund, \$10,889,251 for the Water and Wastewater Fund, \$10,508,000 for the Capital Outlay Fund.

The philosophy of this budget is to combine the strategic plan with the annual financial plan that includes both operations and capital improvements. We believe the adopted budget reflects a fiscally responsible approach to improving the City's infrastructure and meets current demands while maintaining the City's strong financial position. Our goal is to present to the Council as well as the Public one transparent message. The message that addresses Council's goals, preserves the City's infrastructures and focus on its citizens by providing an excellent level of customer service to them. As shown in the Budget Summary Section, this budget plan adheres to the City's financial policies and preserves the City's strong financial position while strive to achieve the best results during this unprecedented economic and population growth .



Document Organization and Presentation

This budget document is intended to give the reader a comprehensive view of funding for the City's day-to-day operations, scheduled capital improvement expenditures, and principal and interest payments for outstanding long-term debt and capital leases. The operations are organized into programs of service or operating departments to give the public a clear idea of how resources are allocated.

The City Profile section presents an informative overview of Celina, a list of Council members and an organizational chart of City operations. In this tab we have provided a series of charts and graphs illustrating historical trends for important operating influences such as building activities, sales tax and taxable property values.

The Budget Summaries section includes a summary of revenue and expenditures for each operating fund. This section will combine the revenue and expenditures along with chart and graph.

The General Fund section contains line item detail for all operating revenues, including last year's operating budget, last year end estimate for comparison. This section provides a program of service overview for each operating department outlining major business functions, key customers, and customer expectation and requirements. Additionally, staffing levels and expenditure summaries for each General Fund Department with prior year budget and actual for comparison purpose.

Similar presentations are provided for the Water/ Wastewater Utility Fund.

The Debt Service Funds section provides a summary of the annual principal and interest payments for all outstanding bonded debt. This section also contains line item detail for the Interest & Sinking General Obligation Bonded fund and Interest & Sinking Revenue Bonded fund revenues.

Budget Message



The Tax Information and Levy section provides calculation of the city property tax; along with a historical presentation of the property tax rate, and a property tax and debt summary schedule.

Budget Development Process

Definition of the Budget Process

The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets. A good budget process is far more than the preparation of a legal document that appropriates funds for a series of line items. Good budgeting is a broadly defined process that has political, managerial, planning, communication, and financial dimensions. The following definition recognizes the broad scope of the budget process and provides a base for improvement of the budget process.

The budget process consists of activities that encompass the development, implementation and evaluation of a plan for the provision of services and capital assets.

The Mission of the Budget Process

The mission statement below identifies the central goal of the budget process. It incorporates both political and managerial aspects, as well as a responsibility to report and account for the provision of services and use of resources. Communication and involvement with citizens and other stakeholders is stressed. The broad nature of the mission allows issues to be addressed that have limited the success of budgeting in the past.

Budget Message



The mission of the budget process is to help decision makers make informed choices for the provision of services and capital assets and to promote stakeholder participation in the decision process.

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 in consistent with the City's high performing philosophy which strives to simultaneously deliver high products 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
	City Manager submits Proposed Budget to the City Council

Budget Message



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.

With regard to the fiscal year ending on September 30, 2017, the City of Celina anticipates another solid performance in terms of financial condition and quality of service provided to its citizen. 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 strong advocate of fiscally conservative philosophy when projecting and budgeting for the revenues and expenditures. We believe financially sound city will provide high value services which in turn increases the desirability for the public to move into the city.

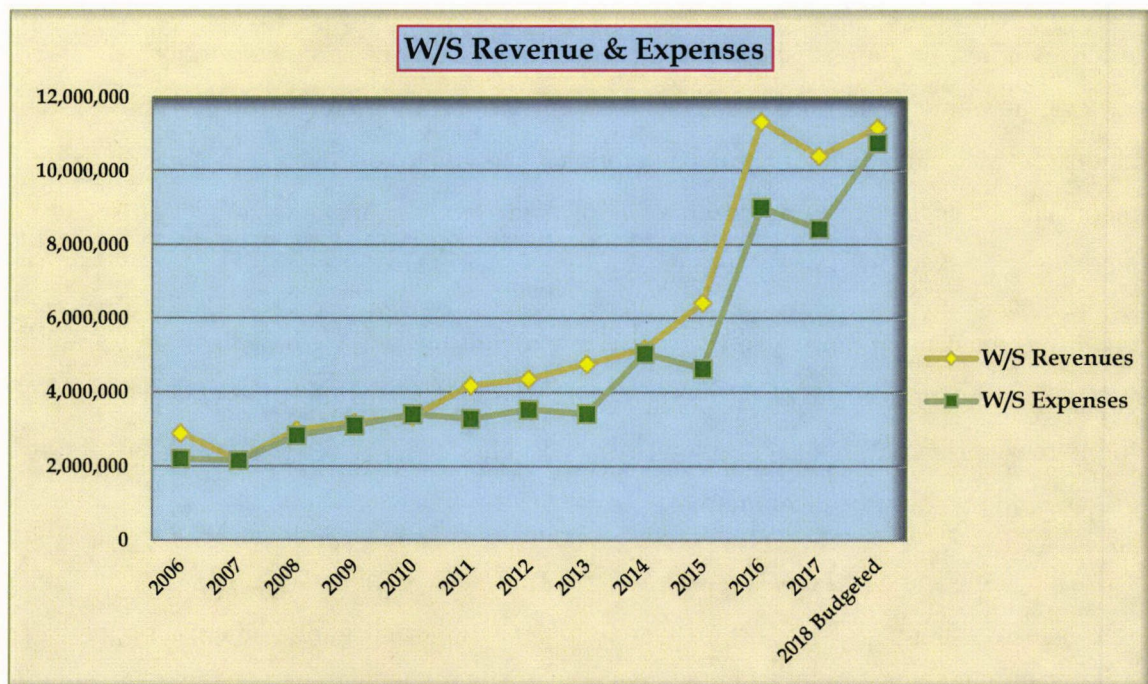
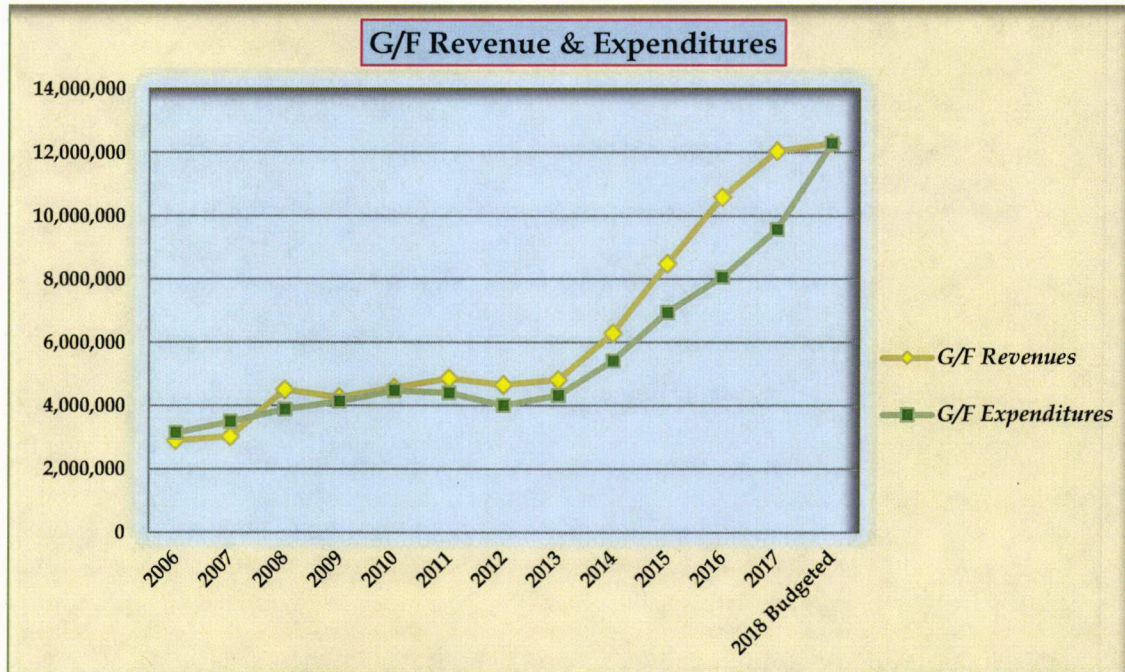
During budget year revenues and expenditures are closely monitored by the Finance Department, Department Directors along with oversight from City Manager's office so that adjustments to spending levels can be implemented, if needed. The City considers many factors as presented through this budget document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

Revenue Trends

The City of Celina stays true to a fiscally conservative strategy when projecting revenues. Residential and commercial growths, 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 housing sector. The economic slowdown of 2006 - 2009 had some effect on General Fund and Utility Fund revenues, but as can be seen in the graph this slowdown movement has ended and we anticipate robust growth during next several years.

The City of Celina striving to diverse 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 a 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.





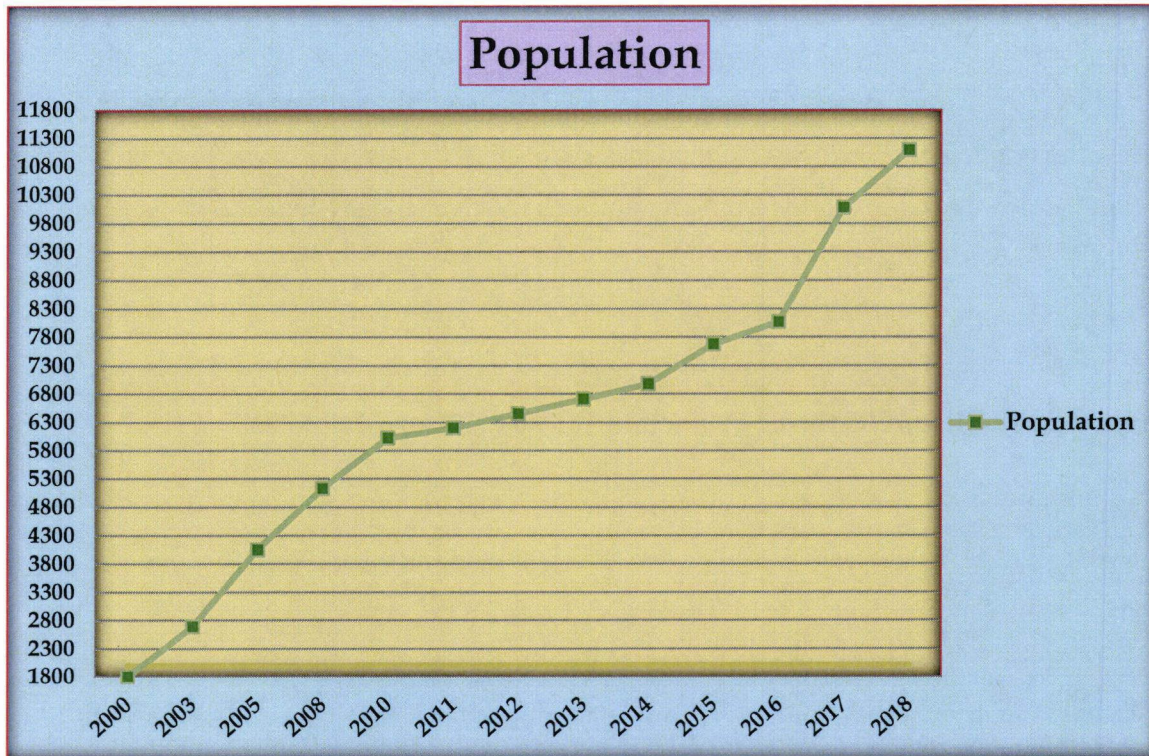
Expenditures Trends

Expenditures 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 we have applied the same fiscally conservative strategy that allows us to modify spending, if needed.

Economic Outlook and Revenue Projection for Fiscal Year 2017 – 2018

Celina continues to see strong population growth. City's population has increased from 1800 in year 2000 to over 11,000 in year 2018. The City of Celina is a key part of one of the fastest growing cities not just in Collin County, but in North Texas. 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. All of the U.S. Economic indicators showing upward trend in the current U.S. economy nationwide, the same indicators demonstrating much faster and healthier growth in the economy of North Texas.

Unemployment continues to be well below the national average. Unemployment rate for the City is on average one percent lower than the national average of 4.8% 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.



Two primary priorities addressed in this budget are: sufficient funding for the public safety to provide core operating services in the midst of population growth, and public works services to meet the needs and expectation 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 is working tirelessly to make Celina the major destination for retail business.



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 start. Other revenues, such as property and sales tax revenue are forecasted using historical data in conjunction with economic condition 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 2017	Adopted for FY 2018
Total Taxable Value	\$806,351,310	\$1,080,755,891
Tax Rate	64.50000 cents / \$100	64.50000 cents / \$100
Maintenance & Operation Rate	43.33269 cents / \$100	42.78000 cents / \$100
Interest & Sinking Rate	22.17310 cents / \$100	21.72000 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 \$2,090,704 in sales tax revenue for fiscal year 2017-2018. This amount includes 25% for EDC and 25% for CDC. The City portion of the sale tax for fiscal year 2017-2018 is estimated to be \$1,045,352, 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

Budget Message



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.

This is especially important in fiscal year 2017-2018 due to completion of construction for widening of Texas State Highway 289 and anticipation of opening for several sales tax generating businesses in Celina.

Following are the brief explanation 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

Budget Message



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 2017 – 2018, transfer from Water/Wastewater Utility Fund to the General Fund is \$527,000.00 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 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

Priority 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 103 approved full-time equivalent employees (FTEs) allocated among

Budget Message



operating departments. This Proposed budget will increase last year's total by 21 full-time equivalent employees and bring the total to 124 FTEs.

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

New Positions in General Fund Department					
Positions	QT Y	Positions	QT Y	Positions	QT Y
Youth Svcs Librarian	1	HR Director	1	Irrigation Technician	1
Police Officer	3	Building Inspector	2	IT Manager	1
Firefighter/EMS	1	Development Coordinator	1	GIS Analyst	1
Planning Manager	1	Building Svcs Coordinator	1	TOTAL	14

New Positions in Water & Wastewater Department					
Positions	QT Y	Positions	QT Y	Positions	QT Y
Senior Crew Leader	1	Water Equipment Operator	1	Utility Billing Supervisor	1
Water Technician	1	WasteWater Equipment Operator	2	Utility Billing Clerk	1
				TOTAL	7

Personnel Compensation

This Proposed budget includes Three percent (3%) wage increase across the board. Police and Fire will be adjusted in January 2018.

Texas Municipal Retirement System (TMRS)

Budget Message



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 matched the employee's contributions 2 to 1.

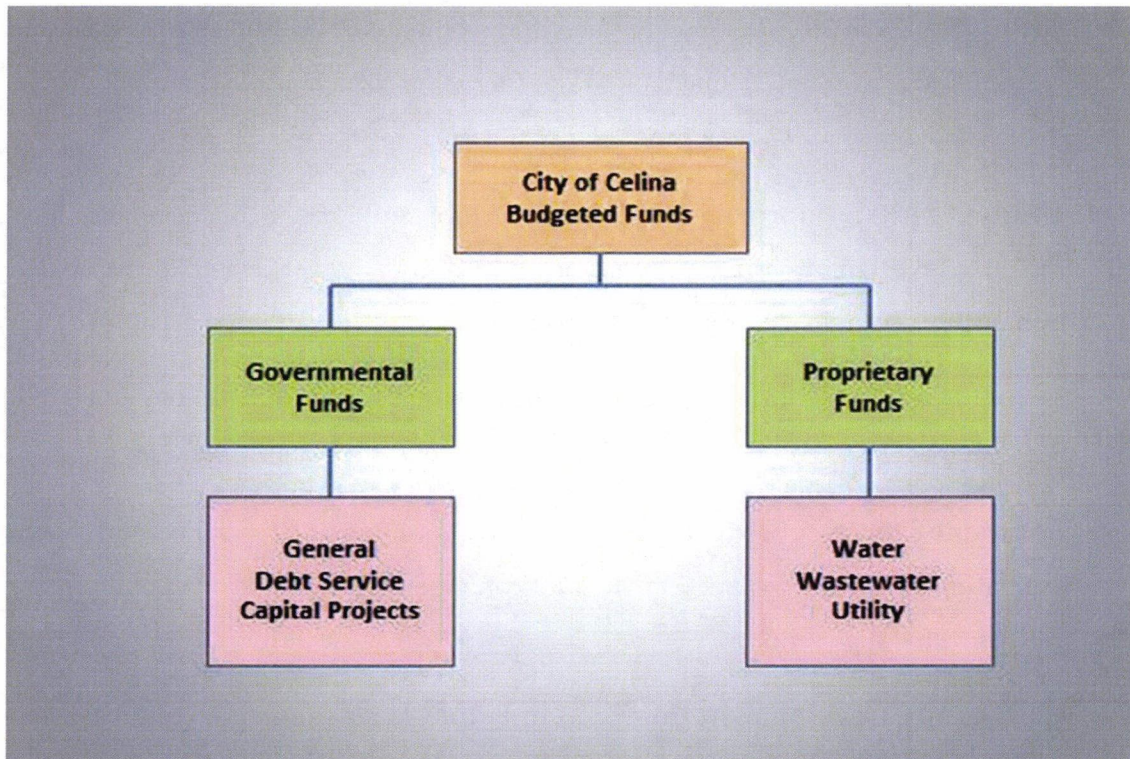
United healthcare Insurance Company (UHC)

The City provides Health, Dental and Vision insurance to its full time employees. The City contribute \$7,200.00 annually under defined contributions method. United Healthcare Insurance Company offers three different plan for employees to choose from. City will provide and pay for a long term disability plan. The city will offer to the full time employees an opportunity to purchase a short term coverage from the health insurance carrier. The City of Celina payroll department offers administrative assistance to the employees that obtain supplemental insurance through payroll deductions.

Summary of the City Fund Accounting Structure

The City employs a fund accounting structure that will assist to accomplish this mission.

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 Services Department, Office of the City Secretary, Development Services, Administration, Municipal Court, Fire and Emergency Medical Services, Public Works (including Street Maintenance and Drainage), Police, Parks & Recreation, and Main Street - 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.

Budget Message



- **Utility 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 Fund** - to account for the financial resources associated with multi-year and/or major capital improvement projects to be funded from utility revenues – 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.
- **Economic Development Corporation Fund** - to account for the resources and expenditures related to the Section 4A Economic Development Corporation – a governmental type fund.
- **Community Development Corporation Fund** - to account for the resources and expenditures related to the Section 4B Community Development Corporation – a governmental type fund.

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 to by the City Council and Mayor. It should contain information and data regarding expected revenues, expected expenditures and expected performance.

Budget Message



b) The Finance Department 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 Department 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 Long-Range Financial Plan.

e) The City's annual budget presentation should display the City's service/delivery performance plan in a 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) Finance Director has primary responsibility for:

a) formulating budget proposals in line with City Council priority directions.

b) Implementing those proposals once they are 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 will have to 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 only be used 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 which 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 planned expenditures and ending fund balance.

3) Revenues

a) Generally revenues 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 it takes 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 current year to past year actual revenue and expenditure 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 Involvements

- a) Citizen involvement during the budget process shall be encouraged through public hearings, work sessions, 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 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 money 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 as complete, reliable and attainable cost estimates as possible. 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 Years 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 the 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, rights-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 level associated with the proposal and level of LOS after completion of proposal. Proposals with low level LOS will

Budget Message



receive higher priority than those with higher levels of LOS. Capital project proposals that either has 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 impacts to other services that have a LOS level below 100%.

d) All proposals for capital projects will be presented to the 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:

- 1) Impacts to other projects
- 2) Funding sources

e) Capital project proposals shall include all reasonably attainable cost estimates for operating and maintenance costs necessary for the life cycle of the asset.

f) Major changes in project cost must be presented to the 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 also 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 the 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.

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 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 taxes 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.

9) Debt Policies

a) Debt will not be used for operating costs.

b) Whenever possible, the City shall identify alternative sources of funding and availability to minimize the use of debt financing.

c) Whenever possible, the City shall use special assessment, revenue or other self-supporting debt instead of general obligation debt.

d) Tax Anticipation Notes will be issued only when the City's ability to implement approved programs and projects are seriously hampered by temporary cash flow shortages.

e) Long-term general obligation debt will be issued when necessary to acquire land and/or fixed assets, based upon the City's ability to pay. Long-term general obligation debt will be limited to those capital projects that cannot be financed from existing revenues and only when there is an existing or near-term need for the acquisition or project. The

Budget Message



acquisition or project should also be integrated with the City's Long-range Financial Plan and the Capital Improvement Plan (CIP).

f) The maturity date for any debt issued for acquisition or project will not exceed the estimated useful life of the financed acquisition or project.

g) Current revenues or ending fund balance shall be set aside to pay for the subsequent two year's debt service payments. This is intended to immunize the City's bondholders from any short-term volatility in revenues.

h) The City shall establish affordability guidelines in order to preserve credit quality. One such guideline, which may be suspended for emergency purposes or unusual circumstances, is as follows: Debt service as a percent of the City's operating budget should not exceed (Percentage to be determined).

Budget Preparation

The budget preparation process began in April when the departments under Budget Policy guide line and in conjunction with the Finance Director projected current year revenues and expenditures, as well as, adopted the following 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 (expenditures) is based upon a target number they cannot exceed. The Fund's continuation level/target budget (expenditures) will not exceed revenue dollars. No additional improvements such as personnel, furniture/equipment and/or other services are included in the continuation level budget (expenditure).

2. Budget Assessment - Improvements

Budget Message



The second element of the budget process is an assessment and inclusion of department service Improvement requests. Service improvements are examples 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.

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

The Annual Budget Workshop will be held on July and consisted of an intensive One (1) day work session. During this workshop the Council revised the proposed city manager's budget based on presentations made by all of the Department Directors. The City Manager's proposed budget is being submitted to the City Council on July 30th. In September the City Council will conduct a budget hearing. The purpose of the hearing is to seek citizens' involvement by explaining the budget process and looking for suggestions. Budget will be approved in the regular Council meeting along with 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 the staff's desire to continue the transformation of this traditional line item budget into a more programmatic budget, a budget that clearly addresses the various programs of the City and their effectiveness.

Budget Message



This budget will provide a road map for quality service that the citizens of Celina expect. With careful implementation of this budget, we envision the budget plan as a firm cornerstone of the City's future economic development.



P.O. Drawer 305 • Lewisville, TX 75067

(972) 219-1228 • Fax (972) 221-9896

June 9, 2017

Mr. Rick Chaffin, City Manager
City of Celina
142 North Ohio Street
Celina, TX 75009

Re: FY 2018 Preliminary Fees and Charges

Dear Mr. Chaffin:

Each year, the District provides a preliminary estimate of fees and charges for the upcoming fiscal year. The attached schedule reflects our current outlook for the fiscal year beginning October 1, 2017.

These estimates are very preliminary, but are considered adequate for budgeting purposes. In addition, we recommend that you update your expected usage and demand to account for total costs. While the District develops its budget over the next few months, we will be refining proposed rates and charges. If the rates / charges differ significantly from these preliminary estimates, you will be notified as soon as possible.

As you prepare your budget, we will be pleased to provide any additional information you may need. If you have any questions, please call Bill Greenleaf, Director of Business Services, or Kim Probasco, Budget and Financial Planning Manager, at (972) 219-1228.

Sincerely,

Thomas E. Taylor
Executive Director

TET/WAG/kp

Enclosure: FY 2018 Preliminary Fees and Charges

C: Lance Vanzant, UTRWD Board Member

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CITY OF CELINA
ESTIMATED FEES AND CHARGES
Fiscal Year 2018
June 9, 2017

ADMINISTRATION AND PLANNING FEES

		Population Estimate		
		10,310		
Minimum Fee	\$500			
Population up to 5,000	\$0.422 per capita	5,000	= \$	2,110
Population 5,001 to 25,000	\$0.237 per capita	5,310	=	1,260
Population over 25,000	\$0.093 per capita			
		10,310	\$	3,370

REGIONAL TREATED WATER SYSTEM

VOLUME CHARGE: Recovers variable O&M costs and is billed for actual metered flow.

Member Rate \$1.11 / 1,000 gallons

Note: Minimum Daily Volume: 0.45 mgd

DEMAND CHARGE: Recovers fixed costs of the system (billed monthly).

		<u>Annual</u>	or	<u>Monthly</u>
\$428,200 / mgd / year x 2.50 mgd (current Demand)		= \$ 1,070,500		\$ 89,208
		<u>Total</u>		<u>\$ 89,208</u>

NORTHEAST REGIONAL WATER RECLAMATION SYSTEM - DOE BRANCH PLANT

VOLUME CHARGE: Recovers variable O&M costs and is billed for actual metered flow.

Treatment \$1.25 / 1,000 gallons

FIXED O&M CHARGE: Recovers certain fixed costs on the system (billed monthly).

		<u>Annual</u>	or	<u>Monthly</u>
\$521,350 / mgd / year x 0.665 mgd (current Subscription)		= \$ 346,700		\$ 28,892

CAPITAL CHARGES: Individual Facilities: \$791,255 / ANNUALLY ¹

(DEBT SERVICE) Individual Facilities: \$347,505 / ANNUALLY ²

	<u>Annual</u>	<u>Monthly</u>
	= \$ 791,255	\$ 65,938
	= 347,505	28,959
Total	<u>\$ 1,138,760</u>	<u>\$ 94,897</u>

During the year, any maintenance or replacement costs for individual facilities, such as pumps or pipelines, will be in addition to the rates and charges above.

¹ Celina's portion (principal and interest) of the 2014 Doe Branch Bonds (based on their initial 0.60 mgd of capacity) for the construction of the Doe Branch Plant.

² Annual payment for Celina's share of the Doe Branch Trunk Line, Phase 2.

**UPPER TRINITY REGIONAL WATER DISTRICT
REGIONAL TREATED WATER SUPPLY SERVICE
CONTRACT FOR ADDITIONAL PARTICIPATING MEMBER
WITH
CITY OF CELINA**

THE STATE OF TEXAS §
 §
COUNTY OF DENTON §

THIS REGIONAL TREATED WATER SUPPLY CONTRACT (the "Contract") made and entered into as of the 14th day of FEBRUARY 2000 (the "Contract Date"), by and between **UPPER TRINITY REGIONAL WATER DISTRICT**, (the "District"), a conservation and reclamation district created pursuant to Article XVI, Section 59 of the Constitution of the State of Texas, and **CITY OF CELINA** ("Celina"), a municipality, which party may be referred to herein as "Additional Participating Member" (or "Member").

WITNESSETH:

WHEREAS, Celina is a municipality, a duly incorporated political subdivision of the State of Texas operating under the constitution and laws of the State of Texas that provides retail utility service to customers within its service area; and,

WHEREAS, one of the purposes for which the District was created was to provide wholesale treated water services to cities and water distribution utilities of the Denton County area; and

WHEREAS, Celina desires that the District undertake steps to provide said treated water service; and

WHEREAS, the District has a contract with City of Dallas dated February 12, 1992, under which the District has the right to purchase untreated surface water out of Ray Roberts Lake and Lewisville Lake to serve cities and utilities within the District's service area; and

WHEREAS, the District is developing a Regional Treated Water System for Participating Members and other Customers, including raw water transmission lines, water treatment plant, pump stations, treated water transmission lines, storage tanks and

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metering facilities, Phase 1 of which is operational and is serving Participating Members and Participating Utilities; and

WHEREAS, District has entered into prior contracts with Participating Members and Participating Utilities for participation in the Regional Treated Water System (herein "System"), under which contracts the District is authorized to enter into contracts with additional parties such as this Contract for participation in the System; and

WHEREAS, the District will manage and operate, or contract with others for the management and operation of such facilities; and

WHEREAS, District is proceeding with construction of a treated water transmission pipeline and related facilities as an extension of Phase 1 of the System in general accordance with the September 1998 engineering report entitled "Regional Treated Water System: Northeast Extension" prepared by Alan Plummer Associates, Inc., which extension will make water available from the System in the vicinity of US 380 and FM 720; and

WHEREAS, the terms of the Joint Project are set forth in Exhibit E hereto, which Joint Project will enable the services of this Contract, pending construction of a separate transmission line by District to Celina; and

WHEREAS, District proposes to extend the System to provide wholesale treated water service to Celina in general accordance with the January 11, 2000, Engineering Report for Upper Trinity Regional Water District and Mustang Water Supply Corporation and City of Celina," (attached here to as Exhibit D) prepared by Hunter Associates, Texas, LTD., consulting engineers, together with other facilities determined by District to be necessary to render the contracted services, herein referred to as the "Project;" and

WHEREAS, the Hunter report attached hereto as Exhibit D recommends a "Joint Project" between District, Mustang and Celina, which project will provide interim transmission capacity for District and distribution capacity for Celina and Mustang Water; and

WHEREAS, Celina desires to become an "Additional Participating Member" as defined in this Contract; and

WHEREAS, the District and Celina are authorized to enter into this Contract pursuant to the District's enabling statute, Chapter 1053 Acts of the 71st Legislature, Regular Session 1989 (the "Act") and Texas Government Code Chapter 791 (the "Interlocal Cooperation Act"), and other applicable laws; and

WHEREAS, the parties agree that the Celina shall own and operate (or contract with others to operate) water pumping, storage and distribution facilities necessary for retail service; and

WHEREAS, Celina acknowledges that the District may enter into similar contracts as this Contract with Additional Participating Members, additional Participating Utilities, and other Customers in the future; and

WHEREAS, the parties hereto acknowledge that a portion of the cost of the District's Regional Treated Water System has been funded by State of Texas through the "State Participation Program," administered by the Texas Water Development Board and that District is obligated to repurchase said portion in future years from the State; and

WHEREAS, District has established an "Equity Fee" to be paid by Customers who contract for capacity in the Regional Treated Water System to help repurchase State Participation, and Celina is willing to pay the applicable "Equity Fee" as a condition of this Contract; and

WHEREAS, it is expected by the parties hereto that the District will issue an installment of Bonds to provide money to construct the Project, with said Bonds to be payable from and secured by Annual Payments made under this Contract and all other similar contracts for participation in the System; and

WHEREAS, the contract for Celina's participation in the District's Growth Program approved by the District on November 4, 1999, shall terminate upon the Contract Date of this Contract.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the District agrees to provide treated water supply services under this Contract, and use its best efforts to issue its Bonds and to acquire, construct and complete the Project and other facilities of the system upon and, subject to the terms and conditions hereinafter set forth, to-wit:

ARTICLE I
Preamble/Definitions

Section 1.01. **Adoption of Preamble.** All of the matters stated in the preamble of this Contract are true and correct and are hereby incorporated into the body of this Contract as though fully set forth in their entirety herein.

Section 1.02. **Definitions.** The following terms and expressions as used in this Contract, unless the context clearly shows otherwise, shall have the following meanings:

1. **"Act"** means H.B. 3112, Chapter 1053, Acts of the 71st Legislature, Regular Session, 1989 (effective June 16, 1989) as amended (Chapter 494, 74th Legislature, Regular Session 1995), which amendment became effective August 28, 1995.
2. **"Additional Participating Member"** means Celina and any party other than the existing Participating Members with which the District makes a contract similar to this Contract for supplying treated water from the System, providing herein that after execution of this Contract, Celina shall become one of the Participating Members for all purposes of this Contract.
3. **"Administrative Payment"** means the amount of money to be paid to the District by each of the Participating Members, Participating Utilities, and other Customers during each Annual Payment Period as their proportionate share of Administration and Planning Expenses of the District.
4. **"Adjusted Annual Payment"** means the Annual Payment as adjusted by the Board during or after such Annual Payment Period, as provided by this Contract.
5. **"Administrative and Planning Expenses"** means the general overhead cost and expenses of managing the District, but not including expenses related to capital projects financed by the District; such expenses shall include the administration of the District's general office, the activities and meetings of the Board and the planning activities of the District, to the extent such programs and activities shall be for the general welfare of the District; activities and programs for the benefit of specific parties and for specific capital projects shall, unless otherwise authorized, be the responsibility of the benefiting parties.
6. **"Annual Payment"** means the amount of money to be paid to the District by Member during each Annual Payment Period as its proportionate share of the Annual Requirement.

7. **"Annual Payment Period"** means the District's fiscal year, which currently begins on October 1 of each calendar year and ends on September 30 of the following calendar year, but which may be any twelve consecutive month period fixed by the District; and the first Annual Payment Period under this Contract is estimated to be the period of October 1, 1999 through September 30, 2000. Any service provided during FY 1999-2000 for a partial year will be on a pro rated basis.

8. **"Annual Requirement"** means the total amount of money required for District to pay all Operation and Maintenance Expenses of the System, and to pay the Capital (Bond Service) Component of the Annual Requirement as described hereinafter including debt service on its Bonds, and any sums required to pay or restore any amounts required to be deposited in any special or reserve funds required to be established and/or maintained by the provisions of the Bond Resolutions.

9. **"Board"** means the governing body of the District.

10. **"Boardmembers"** means a member or members of the Board.

11. **"Bond Resolution"** means any resolution of the District, which authorizes any Bonds.

12. **"Bonds"** means all bonds issued by the District to construct the System, whether in one or more series or issues, and the interest thereon, and hereafter issued to acquire, construct and complete the Project, and all bonds issued subsequently to improve, extend, operate or maintain the System, and any bonds issued to refund any bonds or to refund any such refunding bonds.

13. **"County"** means Denton County, Texas.

14. **"Customer"** means any wholesale user of the water services provided by the District which user provides retail utility service within its boundaries.

15. **"Customer Advisory Council"** or **"Council"** means the committee to be created to consult with and advise the District with respect to the System as provided in this Contract.

16. **"Demand"** means the maximum rate of flow expressed in MGD mutually established by Member and District that is or may be taken by Member within a Water Year.

17. **"District"** means the Upper Trinity Regional Water District, a conservation and reclamation district pursuant to Article XVI, Section 59 of the Constitution of the State of Texas created in accordance with the Act.

18. **"MGD"** is an abbreviation for "million gallons of water per day".

19. **"North Service Area"** means generally the northern portion of the County and more specifically any related service area designated by the District to be provided treated water service by the District from a water treatment plant other than the existing plant near Lewisville Lake in City of Lewisville, which service area may be separate from other service areas of the District for purposes of determining the Annual Requirement and for delivery of services and which may be modified from time to time by the District.

20. **"Operation and Maintenance Expenses"** means all costs and expenses of operation and maintenance of the System, including (for greater certainty but without limiting the generality of the foregoing) repairs and replacements, operating personnel, the cost of utilities, the amounts required to pay the U.S. Army Corps of Engineers or any other federal, state, or local agency for water storage rights or other interests in water in any reservoir, or for the purchase of water, or for the use or operation of any property or facilities; the costs of supervision, engineering, accounting, auditing, legal services, insurance premiums, supplies, services, administration of the System, Administrative and Planning Expenses, and equipment necessary for proper operation and maintenance of the System; and, payments made by District in satisfaction of judgments resulting from claims not covered by District's insurance arising in connection with the acquisition, construction, operation, and maintenance of the System. The term also includes the charges of the bank or banks acting as paying agents and/or registrars for any Bonds. The term does not include depreciation expense.

21. **"Participating Member"** (or **"Member"**) means a governmental entity that provides retail utility service to customers within its boundaries, that contracts with the District for the acquisition, construction, improvement, enlargement, and payment for the water projects to be financed from time to time by the District and specifically includes Celina.

22. **"Participating Utility"** (or **"Utility"**) means a non-governmental entity, such as a water supply corporation that provides retail utility service to customers within its boundaries, that contracts with the District for the acquisition, construction, improvement, enlargement, and payment for the water projects to be financed from time to time by the District.

23. **"Point(s) of Delivery"** means the point designated in this Contract where treated water will be delivered to Celina from the System.

24. **"Project"** means the "Project" as defined in the Preamble of this Contract.

25. **"South Service Area"** means generally the southern portions of the County and more specifically any related service area designated by the District to be provided treated water service by the District, from the existing water treatment plant near Lewisville Lake in City of Lewisville, or from other sources, which service area may be separate from other water service areas of the District, for purposes of determining the Annual Requirement and for delivery of service, and which may be modified from time to time by the District.

26. **"State"** means the State of Texas.

27. **"System"** means the Project, Phase 1 of the Regional Treated Water System, together with all future improvements, enlargements, extensions and additions to any of the foregoing which are deemed necessary and feasible by the District to provide treated water service to Participating Members and other Customers and all future new facilities and/or water rights, which are acquired or constructed with the proceeds from the sale of any Bonds or revenues from the System, and any water supply or treatment facilities which are deliberately and specifically, at the option of the District, made a part of the System by resolution of the Board, and all repairs to or replacements of the System. Said term does not include any District facilities, which provide wastewater treatment or disposal services, or solid waste disposal services, of any kind. Said term does not include any facilities acquired or constructed by the District with the proceeds from the issuance of **"Special Facilities Bonds,"** which are hereby defined as being revenue obligations of the District which are not secured by or payable from payments made under this Contract or similar contracts, and which are payable solely from sources other than revenues of the System.

28. **"Water Year"** means the period of June 1 of each calendar year through May 31 of the next following calendar year.

ARTICLE II

Board of Directors

Section 2.01. **Board Representation.** The governing body of each Participating Member and the County are entitled to appoint a qualified person to serve on the Board. Celina is specifically included in this provision.

Section 2.02. **Board Votes.** Boardmembers appointed by the governing body of Participating Members shall be entitled to vote on all matters coming before the Board. The Board shall establish rules for the implementation of a system of weighted votes in accordance with the Act for matters concerning authorization of and financial commitments for capital projects.

Section 2.03. **Terms.** Boardmembers shall serve staggered, four (4) year terms in accordance with procedures established by the Board. Boardmembers may serve consecutive terms. A Boardmember may be removed at any time by the governing body of the entity that appointed that Boardmember.

Section 2.04. **Board Compensation.** The District will not compensate Boardmembers for serving on the Board, but may reimburse Boardmembers for actual, reasonable expenses necessarily incurred on behalf of the District or in the discharge of official duties.

Section 2.05. **Board Qualifications.** A Boardmember must be a qualified voter who resides in the District and may not be an elected official of any governmental entity that has the authority to appoint a member of the Board.

ARTICLE III

Construction and Issuance of Bonds

Section 3.01. **Consulting Engineers.** The District and the Member agree that the District will choose the Consulting Engineers for the System and may change Consulting Engineers at the option of the District. For the Project, District will consider the consulting engineer recommended by Celina.

Section 3.02. **Construction of Project and System.** The District agrees to use its best efforts to issue its Bonds, payable from and secured by Annual Payments made under this Contract and similar contracts, to acquire and construct the Project and other

System facilities when and as needed, as determined by the District, to supply treated water to all Participating Members and other Customers. It is anticipated that such acquisition and construction of the System will be in phases and that each phase will be financed by the District through the issuance of one or more series or issues of its Bonds; and the District agrees to use its best efforts to issue its Bonds for such purpose. Bonds also may, at the discretion of the District, be issued to refund any Bonds, and be issued to extend, enlarge, repair, renovate equip, operate, maintain and otherwise improve the System and any System facilities. District agrees that such improvements will be made in accordance with generally accepted engineering practices. It is anticipated that such improvements will be financed by the District through the issuance of one or more series or issues of its Bonds payable from and secured by Annual Payments made under this Contract and other similar contracts.

Section 3.03. **Bond Proceeds.** The proceeds from the sale and delivery of such Bonds may be used to fund, to the extent deemed advisable by the District, a debt service reserve fund, a contingency fund, and interest on the Bonds during construction; and such proceeds also will be used for the payment of the District's expenses and costs in connection with the Project and System (including all engineering and design costs and expenses, and the cost of the land and interests therein related to the System) and the Bonds, including, without limitation, all financing, legal, printing, and other expenses and costs related to the issuance of such Bonds and the System.

Section 3.04. **Bond Resolution.** Each Bond Resolution of the District shall specify the exact principal amount of the Bonds to be issued thereunder, which shall mature within the maximum period, and shall bear interest at not to exceed the maximum rates then permitted by law, and each Bond Resolution shall create and provide for the maintenance of a revenue fund, an interest and sinking fund, a debt service reserve fund, and any other funds deemed advisable, all in the manner and amounts as provided in such Bond Resolution. Member agrees that if and when such Bonds are actually issued and delivered to the purchaser thereof, either for the purpose of initially acquiring and constructing the System, or subsequently for improving and/or extending the System, the Bond Resolution authorizing the Bonds shall for all purposes be deemed to be in compliance with this Contract in all respects, and the Bonds issued thereunder will constitute Bonds as defined in this Contract for all purposes.

ARTICLE IV

Operating Requirements

Section 4.01. **Water Sales.** District agrees to deliver potable water to Member in accordance with the specifications and restrictions of this Article. District agrees to provide potable water to meet volume and demand requirements of Member as provided herein.

Section 4.02. **Water Supply Limitations.** Delivery of potable water to meet the requirements of Customers, including Participating Members, is subject to and limited by available System supply and System deliverability, as determined by the District. Such delivery shall not be unreasonably withheld. The District will use its best efforts to furnish and remain in position to furnish treated water sufficient for all reasonable treated water requirements of each Customer, but its obligation shall be limited to the amount of treated water available from the System; and provided that the maximum rate of delivery shall be consistent with the capacities and abilities of System facilities, and shall not exceed the amounts fixed on an equitable and uniform basis by the Board.

Section 4.03. **Quantity.** The District agrees to deliver treated water under this Contract to Celina at its Point(s) of Delivery as described in Section 4.13 hereof, and Celina agrees to take at its Point(s) of Delivery or to pay for certain minimum amounts of water to assure adequate funds to the District to fulfill its obligations under this Contract.

Section 4.04. **Minimum Amounts.** For the purpose of calculating the minimum amount of each Annual Requirement for which Celina is unconditionally liable, without offset or counterclaim, Celina, during each Annual Payment Period, shall be deemed to have taken and used the minimum Demand for System treated water (regardless of whether or not such amount is or was actually taken or used) specified for Celina in Exhibit B to this Contract.

Section 4.05. **Demand.** For the initial Water Year, Celina will be obligated to take or pay for the Demand specified in Exhibit B. After one year of operating experience, the District may adjust the Demand for any Water Year for Member by mutual agreement; however, District in making such adjustment shall always assure that the sum of all Demands for all Customers will be adequate to support the costs and expenses of the District. The District and Member hereby agree that it is the intention of all parties to adopt a procedure for determination of Demand on an annual basis that takes into account actual usage for the most recent five (5) Water Years and projected needs for the next Water Year. However, the parties agree to adhere to minimum Demands specified herein

until the District has sufficient data to justify a transition to a Demand calculation based on actual and projected usage. It is the intention of the District to adopt the revised method of calculating Demand as soon as prudent to promote fairness and equity among all Customers and to avoid any Member paying unnecessarily for water or Demand not needed in the near future.

Section 4.06. **Demand Meters.** A Demand meter (rate-of-flow controller) may be installed by District during initial construction as part of the cost of the Project. If not installed initially, Celina and District agree that after an initial five (5) year period, the District may require the installation of a rate-of-flow controller at the cost and expense of the Member to regulate and measure Demand for all Members using or requiring a Demand of 1.0 MGD or greater. Further, the District may require, at its discretion, any other Additional Participating Member or future Customer to install a rate-of-flow controller as part of the initial installation.

Section 4.07. **Changes in Demand.** Member shall give reasonable notice to District of anticipated changes in Demand requirements. Such notice shall be given at least six (6) months in advance if the requested change, when considered with other pending or contemporaneous requests, does not require construction of additional facilities. The Executive Director of the District may waive the six (6) month notice requirement for good cause shown. If construction of additional facilities is required, such advance notice as will be necessary to allow for financing, design and construction of the needed facilities shall be given by Member.

Section 4.08. **Payment for Demand.** Initially payment for Demand shall be based on the minimum Demand specified in Exhibit B. If at a later date, District measures Demand by a rate-of-flow controller or other device, Member agrees to pay the total annual Demand charge for any increase in the agreed upon maximum Demand during a Water Year; and for each Water Year to pay annual Demand charges based on (a) the current Water Year Demand, (b) the highest Demand established during the five (5) Water Years preceding or (c) the minimum Demand specified in this Contract, whichever is greater. Until modified by mutual agreement, Member agrees to pay such Demand charge as may be required by this Contract or subsequent agreements, whether or not a Demand Meter or rate-of-flow controller is installed.

Section 4.09. **Other Water Supplies.** Members are not obligated to secure all of their water supply requirements from the District, either initially or in the future. **599**
Nonetheless, the parties to this Contract desire to promote, achieve and maintain efficient