

ANNUAL OPERATING BUDGET



FISCAL YEAR 2018-2019





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Celina
Texas**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morill

Executive Director

Budget Cover Page

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

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

For:

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

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

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

For:

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

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

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

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

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

Budget Cover Page

City of Celina Annual Budget

Adopted September 11, 2018

For the fiscal year

October 1, 2018 through September 30, 2019

City Leadership

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

Proposed and submitted by:

Jason Laumer City Manager

Prepared by:

Jay Toutouchian Director of Finance

For additional information contact:

Jay Toutouchian

Finance Department

142 N. Ohio Street

Celina, TX 75009

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

The following are the major sections of the budget.

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

Introduction – The introduction includes the following information:

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

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

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

This format is used for the following funds:

General Fund

Water/Wastewater Fund

Debt Service Fund

Main Street Fund

Special Assessment Revenue Fund

Major Equipment Replacement Fund

Capital Acquisition Fund

All Capital Projects Funds

TIRZ Funds

Appendices – This section contains the following:

Economic Development Corporation

Community Development Corporation

Personnel details and FTE tables

Description of the budgeting process & budget calendar

Financial Policies

Water Rates and the City's Top Ten Lists

Glossary



Letter of Transmittal

City Manager's Message

Budget Message



City Manager's Message

September 11, 2018

Mayor and Council:

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

ONE STOP SHOP DEVELOPMENT

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

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

SETTING THE STAGE

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

Infrastructure

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

Public Safety

City Manager's Message

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

SAFER Grant

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

Administration Staffing

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

Water Tower Leases and Rental Program

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

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

City Manager's Message

Pay, Benefits and Development

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

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

ENVISIONING THE FUTURE

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

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

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

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

Sincerely,

Jason Laumer
City Manager

Budget Message

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

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

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

Budget Key Dates

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

Performance Measurement

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

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

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

Trend Analysis

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

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

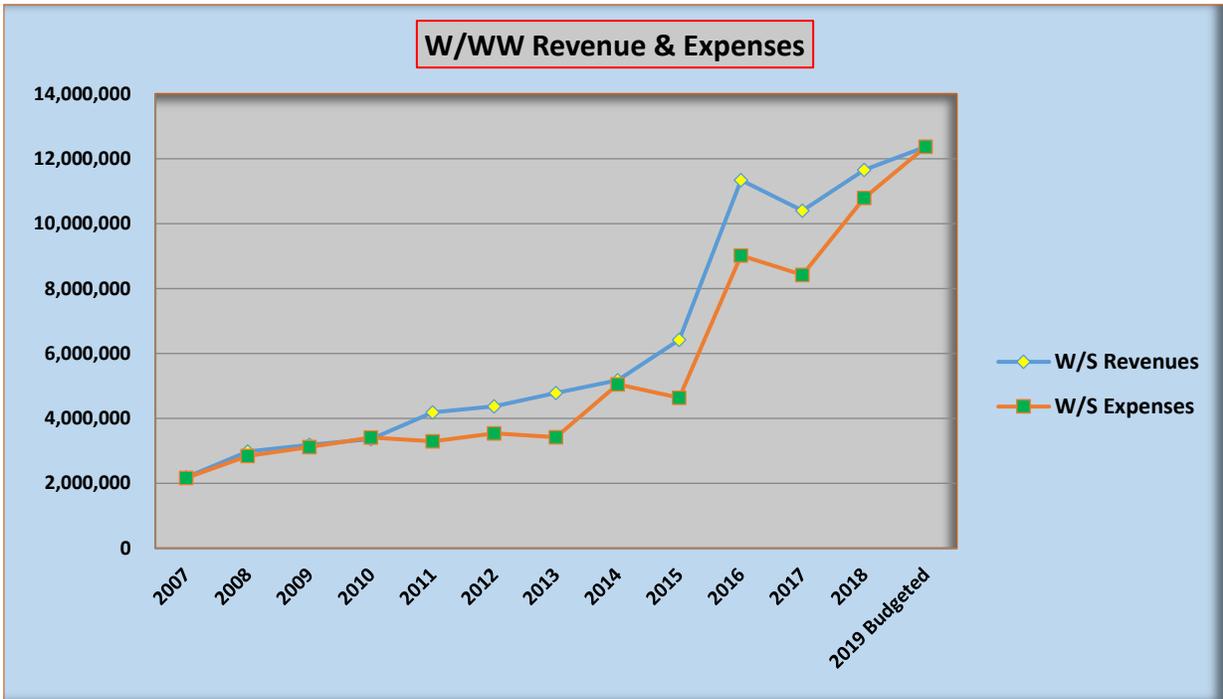
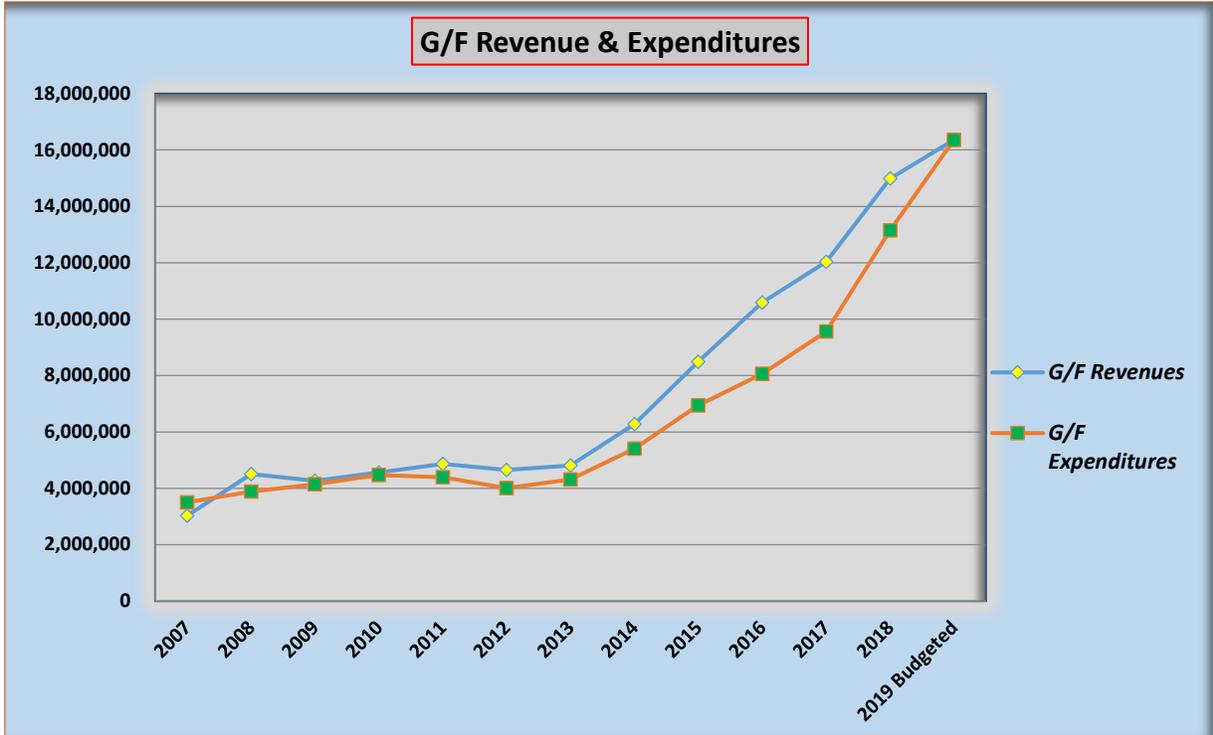
Revenue Trends

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

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

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

Budget Message

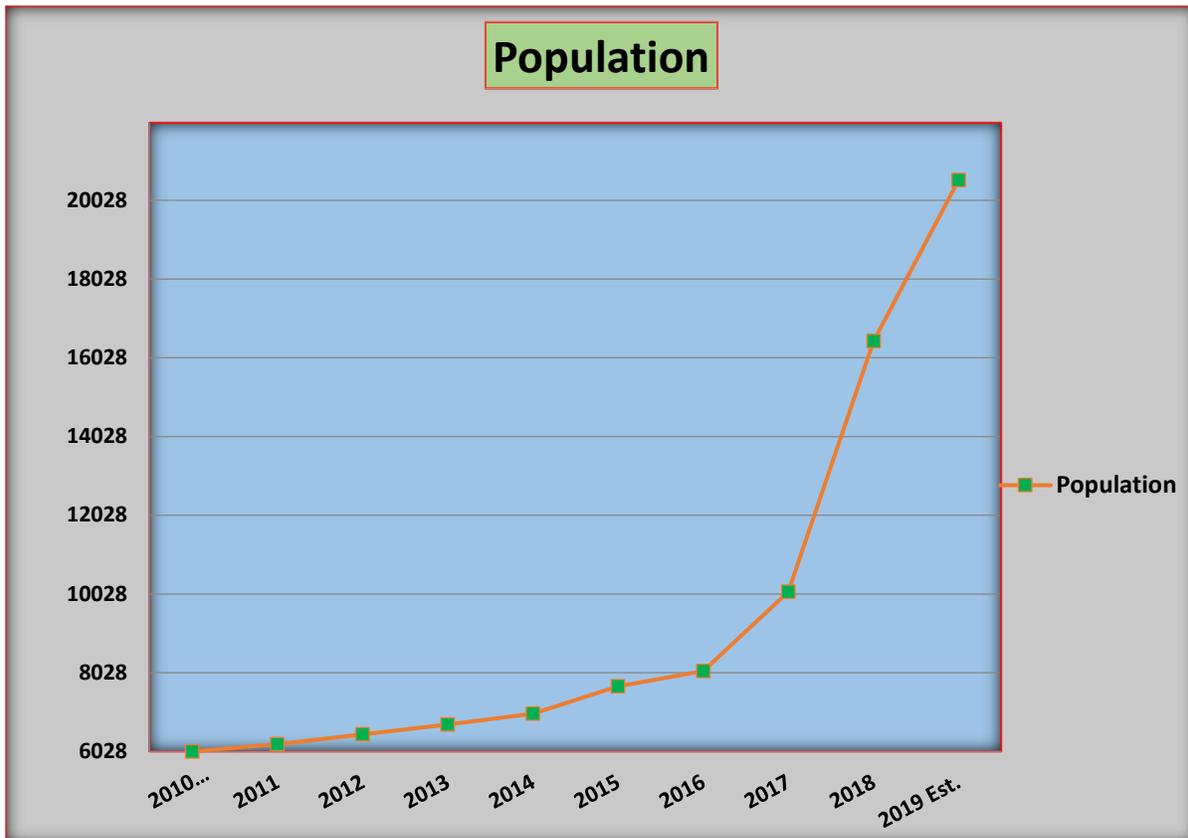


Expenditures Trends

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

Economic Outlook and Revenue Projection for Fiscal Year 2018 - 2019

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



Budget Message

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

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

Revenue Assumptions

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

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

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

The following are brief explanations for other revenue categories:

Franchise Fee Revenue

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

Licenses, Permits and Fees

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

Police Department Fines and Costs

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

Recreation Program Fees

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

Water/Wastewater Utility Fund Transfer

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

Water/Wastewater Utility Fund Revenue

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

Budget Message

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

Water/Wastewater Impact Fees

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

Expenditures Assumptions

Personnel

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

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

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

Budget Message

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

Personnel Compensation

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

Texas Municipal Retirement System (TMRS)

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

United Healthcare Insurance Company (UHC)

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

Summary of the City Fund Accounting Structure

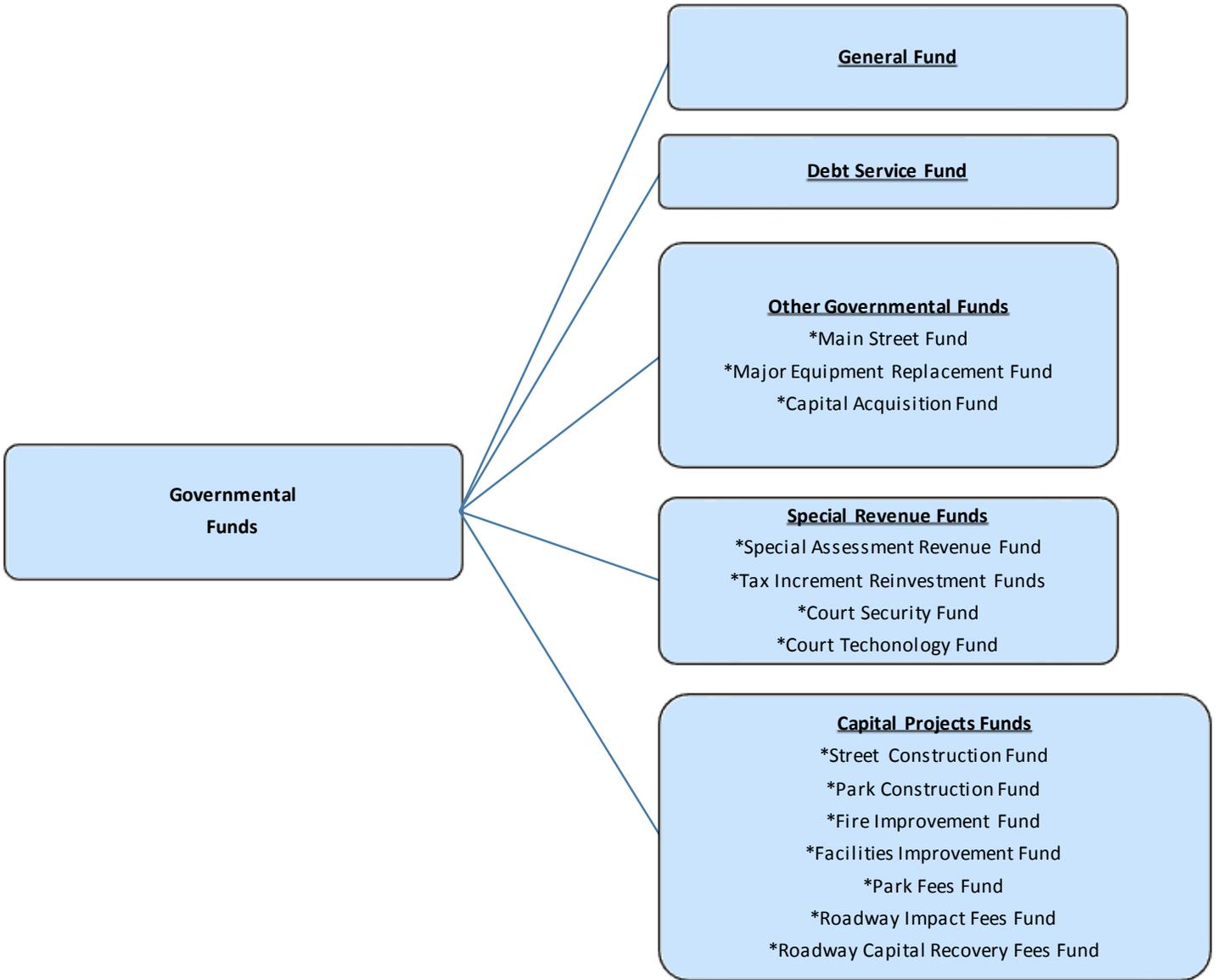
The City employs a fund accounting structure that will assist in accomplishing the City's stated mission. All funds are subject to appropriation. The identity and functions of these funds are:

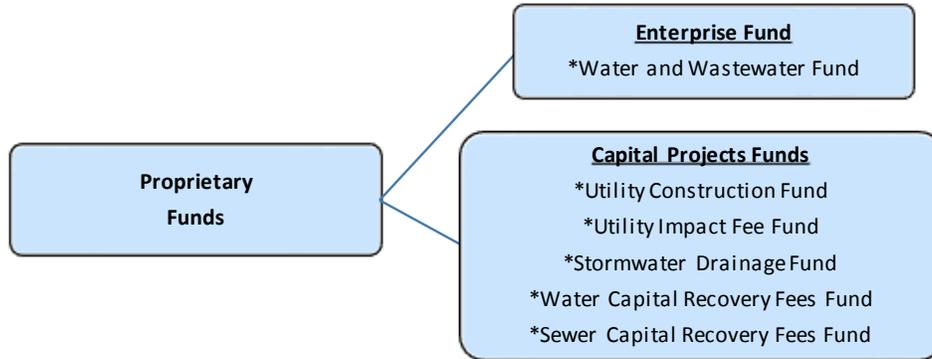
- **General Fund** - to account for the resources and expenditures related to the generally recognized governmental services and/or functions provided by the various City departments, including: The Library, General Services Office, Planning & Development Services, Administration, Municipal Court, Fire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

Budget Message

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







GENERAL BUDGET POLICY

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

1. Operating Budget – Overall

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

2. Fiscal Integrity

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

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

3. Revenues

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

4. Reporting

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

5. Citizen Involvement

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

6. Fees

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

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

7. Capital Budget – Fiscal Policies

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

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

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

Budget Preparation

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

1. Continuation Level/Target Budget

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

2. Budget Assessment - Improvements

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

3. Budget Assessment – Expenditure Reductions

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

Budget Message

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

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

Outlook for the Future

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

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



City Profile

Celina City Council

History of Celina

City of Celina Today





Celina's Mayor and City Council

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

Celina's Mayor and City Council



Sean Terry
Mayor



Bill Webber
Place #1



Wayne Nabors
Place #2



Andy Hopkins
Place #3



Carmen Roberts
Place #4



Mindy Koehne
Place #5



Chad Anderson
Mayor Pro Tem / Place #6

History of Celina



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

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

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

History of Celina

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

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

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

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

CELINA TEXAS

est. 1979

Fort Worth Dallas
Celina
Austin Houston
San Antonio

Downtown Celina

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

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

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



CITY OF CELINA

POPULATION

18,860

DEMOGRAPHICS

MEDIAN AGE

37.5

MEDIAN HOUSEHOLD INCOME

\$98,277

MEDIAN HOME VALUE

\$465,000

EDUCATION

- 35 min to 4 major universities
- Exemplary School Rating
- Celina ISD 4A School
- Prosper ISD 5A School

ECONOMICS

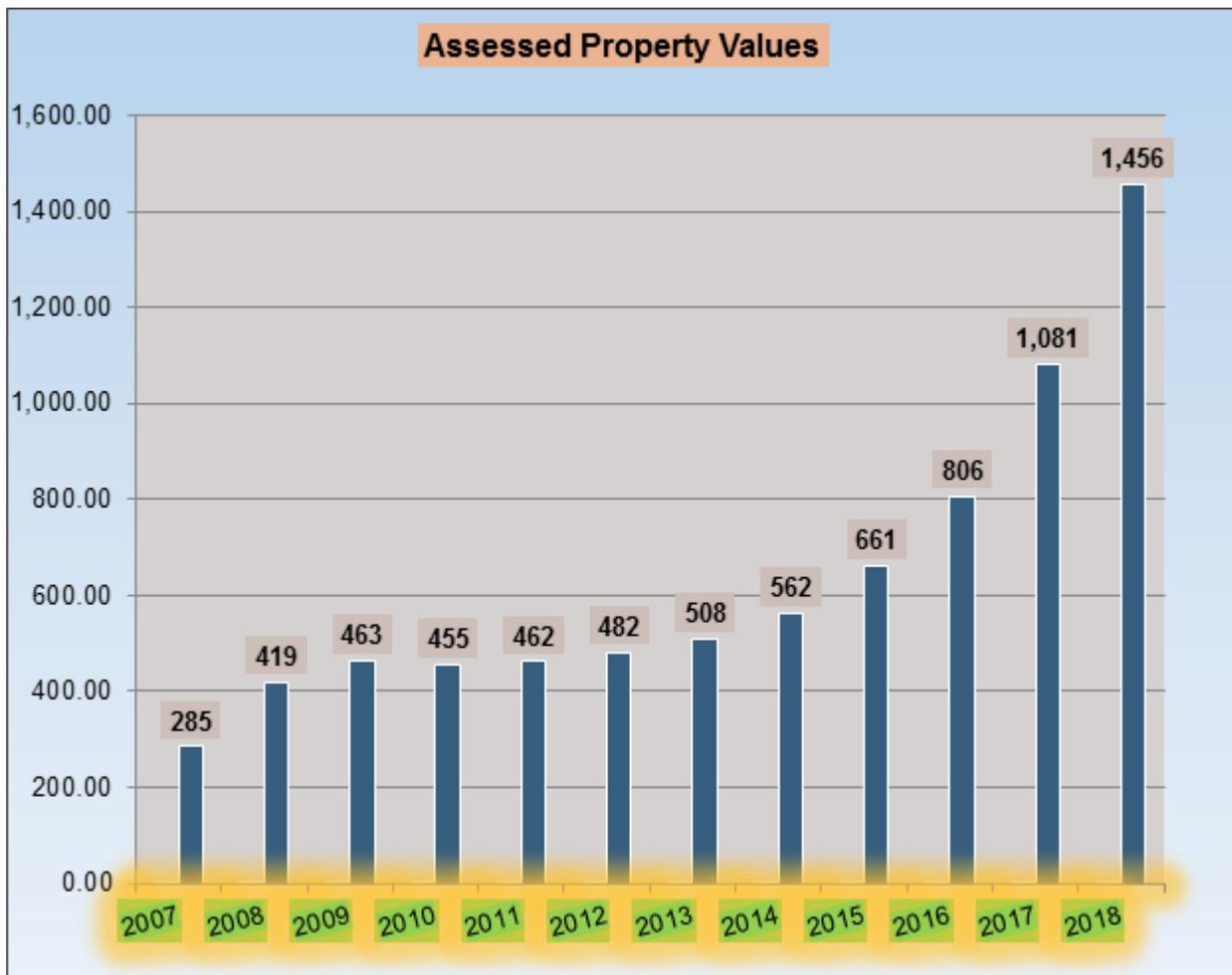
- "AA-" Bond Rating
- Fastest growing county population in TX
- One of the healthiest regional economies in America

SUMMARY OF CERTIFIED ASSESSED VALUE

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

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

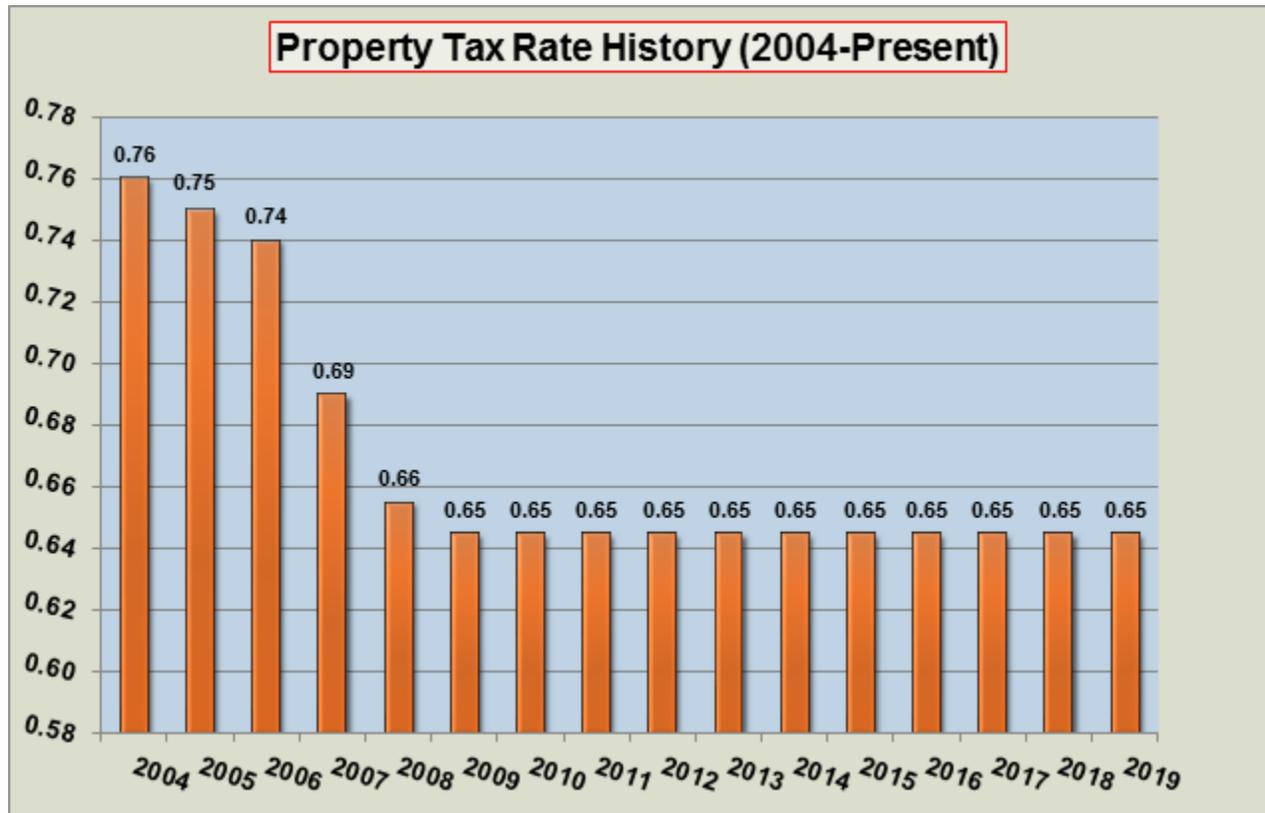
Total Appraised Value History (Tax Years)



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

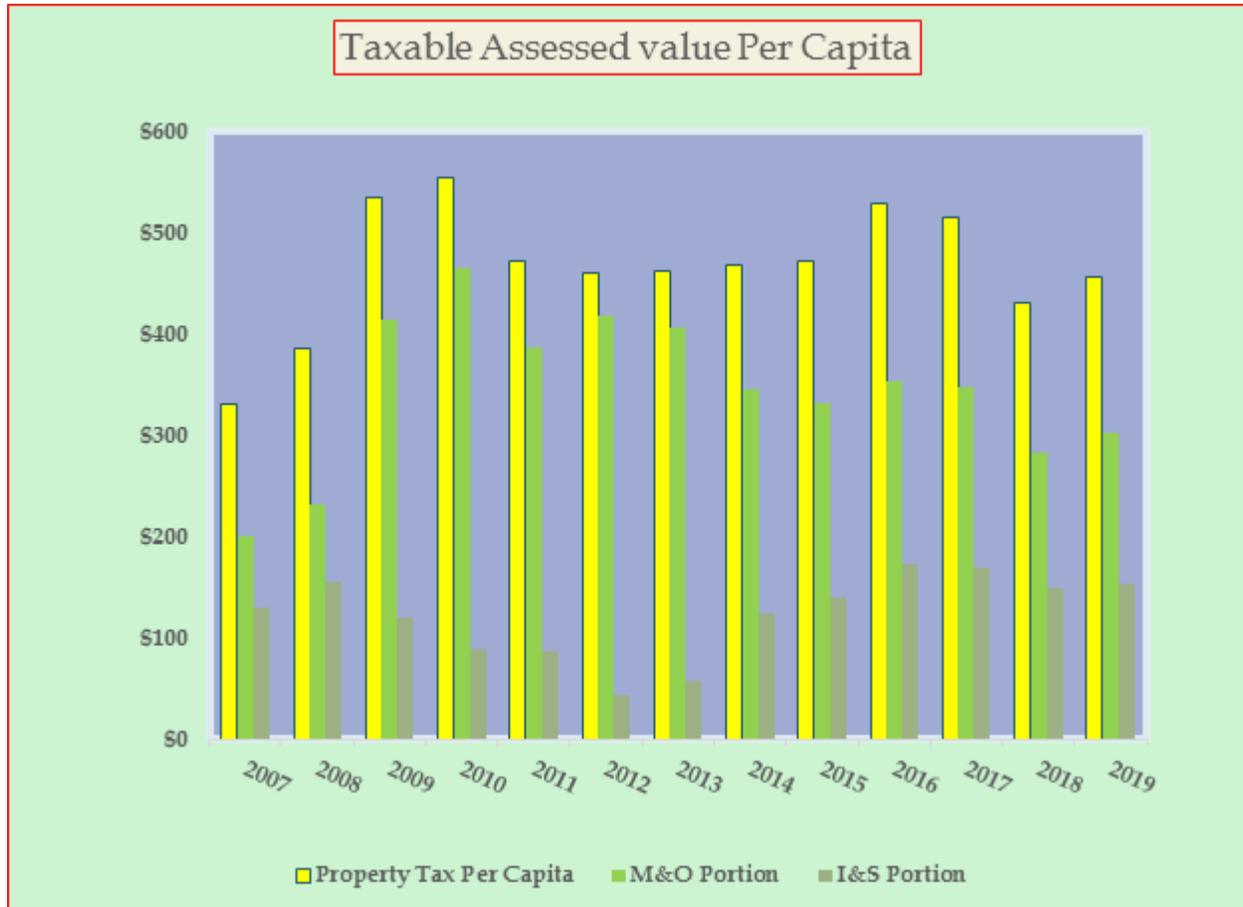
AD VALOREM TAX SUMMARY

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



SUMMARY OF PROPERTY TAX PER CAPITA

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

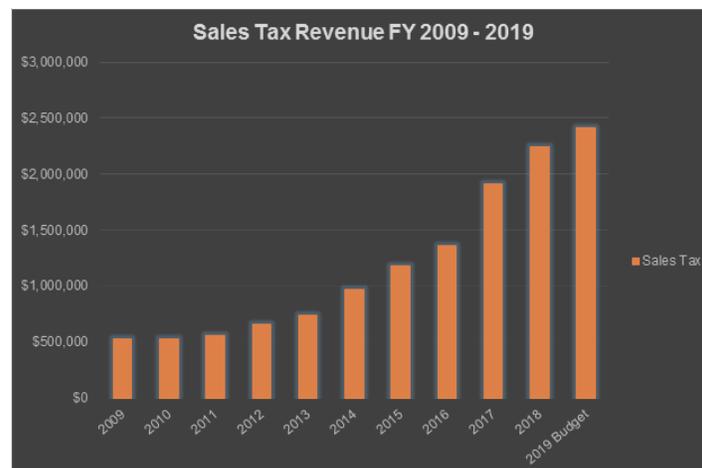


City Profile

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

SUMMARY OF SALES TAX REVENUE

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

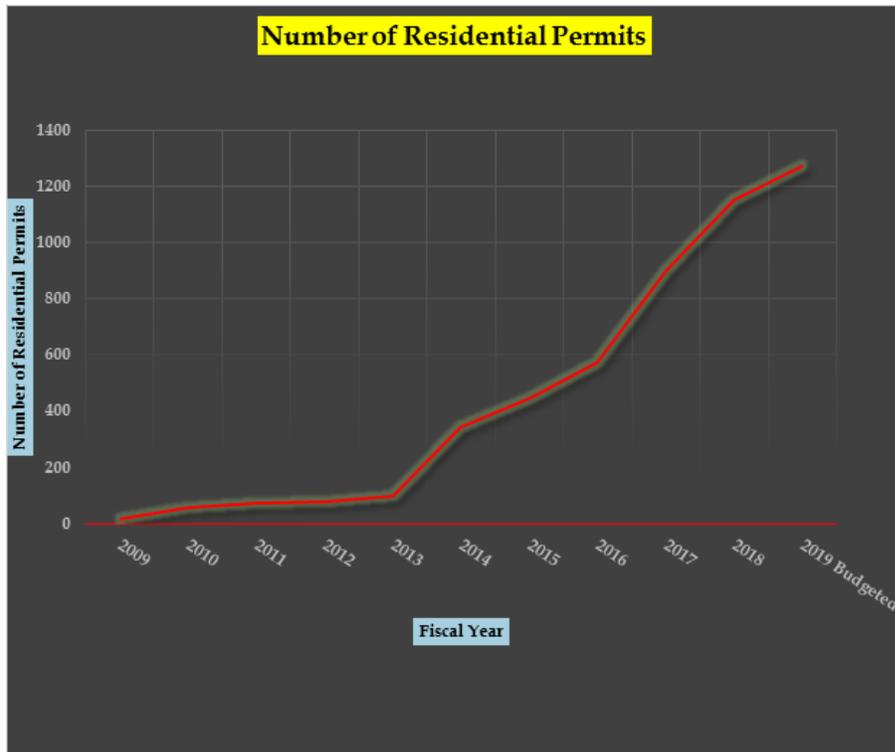


City Profile

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

SUMMARY OF SINGLE FAMILY BUILDING PERMITS

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



City Profile

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





Entity Wide Schedules

Summary of Fund Balances

Historical Summary of Revenues
and Expenditures



Budget Summary

BUDGET SUMMARY

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

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

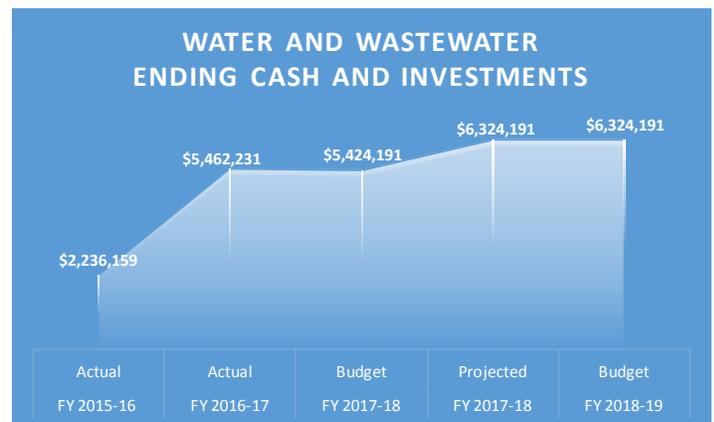
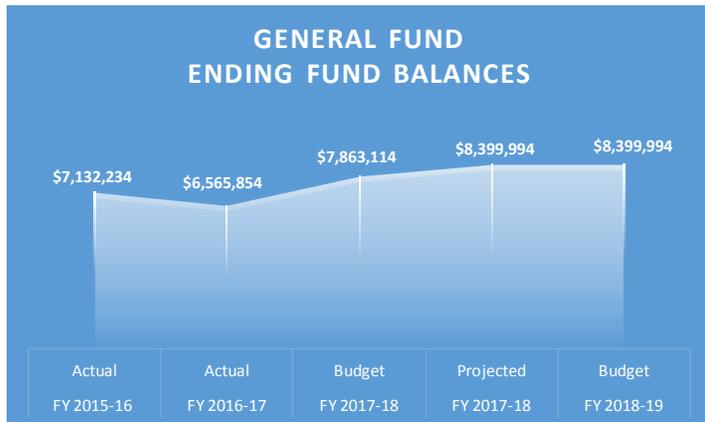
The projected combined beginning fund balance of all funds at October 1, 2018 is \$84,935,811. The projected combined ending fund balance at September 30, 2019 is estimated to be \$31,281,212.

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

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

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

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



Summary of Fund Balances

Summary of Fund Balances

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

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

*Adjustments include depreciation and restricted cash & investments

All funds are subject to appropriation.

Governmental Funds

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

Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

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

Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

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

Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

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

*Main Street Fund is a new fund in FY 2017

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

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

Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

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

Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

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

Historical Summary of Revenues and Expenditures

City of Celina Annual Budget

FY2019

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

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

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

*Main Street Fund is a new fund in FY 2017

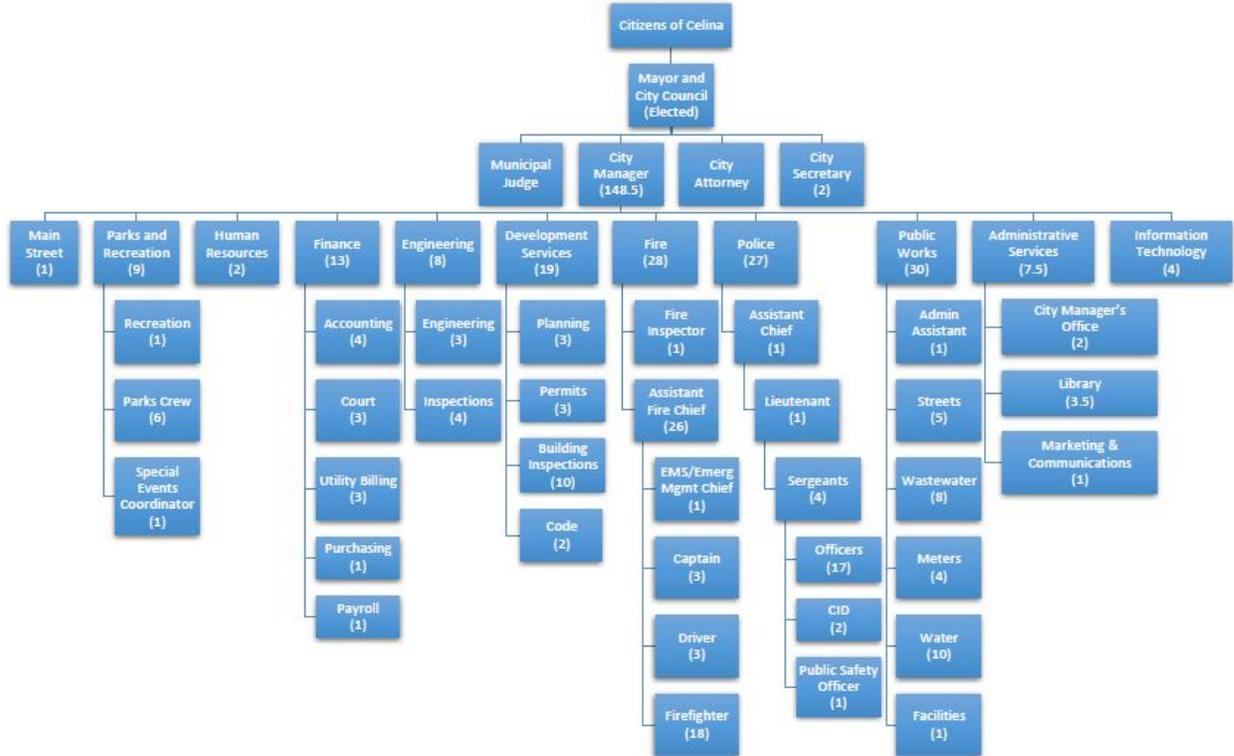
The City takes a conservative approach and does not budget for Utility Impact Fees, Parkland Fees, Roadway Impact Fees, or Special Assessment Revenue

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

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

Organizational Chart

City of Celina ORGANIZATION CHART

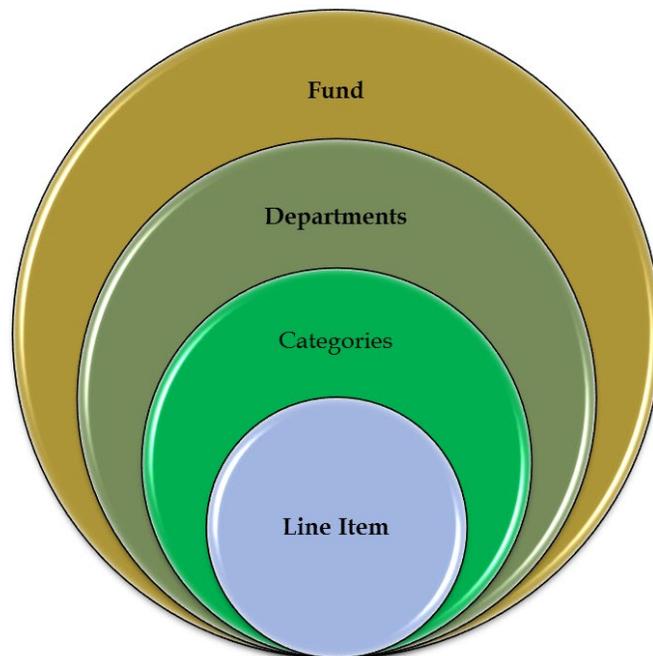


Budget Summary

The departmental summaries that follow will continue into this combined budget summary and represent units of the organization arranged within the Funds of the City. The City's budget for each department is broken down into six categories of expenditures. Individual line items roll into the categories and staff will use a line item budget for day-to-day financial management. The six categories are:

1. **Personnel** – accounts for the full cost of salaries and all benefits of City employees. This category also includes expenses related to personnel, such as travel, training and uniforms.
2. **Legal & Professional** – accounts for operating expenses associated with outside consultation with professionals such as attorneys, engineers and consultants.
3. **Materials & Supplies** – accounts for consumable operating supplies, including expenses such as office supplies, chemicals, ammunition, medical supplies, etc.
4. **Maintenance** – includes operating expenses for goods and services necessary for the operation and maintenance of facilities, equipment, and tools including items such as fuel, oil changes, tires, vehicle repairs, hardware and software maintenance agreements, etc.
5. **Utility Expenses** – accounts for the cost of purchasing utilities such as electricity, phone lines, and natural gas.
6. **Other Operating Expenses** – accounts for a variety of other expenses such as property insurance, postage, equipment rental, advertising, library materials, office cleaning and rent.

The following graphic is intended to solidify an understanding of the organizing financial structure used to develop the City budget. Line items roll into categories, which in turn roll into departments, which then roll into funds. The budget ordinance that is presented to Council in September requests appropriation resources at the fund level. It carries different levels of authorization and necessary approval. In the event that a fund may exceed the budgeted amount enacted by ordinance, a budget amendment ordinance will be requested. If at any time, a department's expenditures exceed the budgeted amount for that department, City Council will be advised, but no formal action is required. Any budget adjustments below the department level will be managed at staff level.



SUMMARY OF SIGNIFICANT CHANGES IN FUND BALANCES

The amount of resources available for funding the annual budget is a vital element of budget development. The City is in the position of funding each year's budget with current revenues and utilization of the appropriate fund balance. In an effort to standardize the reporting of financial information from both a budgetary and financial reporting aspect, the City recognizes undesignated, unreserved fund balance in the General Fund and unrestricted net assets in the Utility Fund, as available financial resources for City operations. For budgetary representation purposes, Fund Balance refers to undesignated, unreserved fund balance and net assets depending upon fund type. Level of reserve is calculated based upon the expected fund balance at the end of fiscal year divided by the current operating expenses.

Because each fund has unique characteristics regarding the ability to forecast revenues and expenditures, different levels of fund balances are appropriate. One measure of a city's financial strength is the level of its fund balance. In fiscal year 2018-2019 several new funds were created to better account for revenue sources and allocate them to the appropriate targeted expenditures.

The list of newly created funds is shown below:

- Roadway Capital Recovery Fund
- Water Capital Recovery Fund
- Sewer Capital Recovery Fund

Budget Summary

The City implemented the GASB Statement 54 standard for classification of fund balance in the governmental funds. The fund balances of governmental funds are defined as follows:

Non-spendable – amounts that cannot be spent either because they are in non-spendable form, such as inventory or prepaid items or because they are legally or contractually required to be maintained intact.

Restricted – amount that can be spent only for specific purposes or constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by the formal action of City Council. The City Council is the highest level of decision making authority for the City. Commitments may be established, modified, or restricted only through a formal resolution of the City Council.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes that have been established by the City Council.

Unassigned – all other spendable amounts in general fund will fall under this category.

The City Council delegates the responsibility to assign funds to the City Manager, Director of Finance, or other designee as determined by the Council.

When expenditures are incurred for which both restricted and unrestricted fund balances are available, the City considers restricted funds to be spent first. Similarly, committed funds are considered to be spent first when there is a choice for the use of the less restricted funds, then assigned funds will be used and then lastly the unassigned funds will be utilized.



General Fund

General Fund Summary

General Fund Revenues

General Fund Expenditures

GIS/Facilities Maint/IT

Finance

Library

General Services Office

Planning and Development Svcs

Administration

Municipal Court

Fire and EMS

Streets

Police

Parks and Recreation

Marketing

Engineering

Human Resources

General Fund Summary

City of Celina Annual Budget

FY2019

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	FY 18/19 % Change
Beginning Fund Balance	\$ 4,605,829	\$ 7,132,234	\$ 6,565,854	\$ 6,565,854	\$ 8,399,994	
REVENUES						
<i>Fines & Fees</i>	3,357,690	5,415,663	7,218,826	7,504,341	6,619,950	-8.30%
<i>Taxes</i>	4,183,022	4,816,191	6,276,288	6,365,237	6,968,281	11.03%
<i>Grants</i>	-	-	-	-	-	
<i>Events & Donations</i>	373,421	345,820	67,933	66,521	61,730	-9.13%
<i>Penalties & Interest</i>	45,935	58,199	92,810	140,498	165,000	77.78%
<i>Other Revenues</i>	377,039	906,171	384,487	383,641	490,450	27.56%
<i>Transfers</i>	2,224,747	-	527,000	527,000	2,053,000	289.56%
TOTAL REVENUES	10,561,854	11,542,044	14,567,344	14,987,238	16,358,411	12.30%
EXPENDITURES						
<i>Library</i>	153,752	165,768	263,919	259,201	275,150	4.26%
<i>GIS</i>	-	-	67,450	89,129	131,281	94.63%
<i>Facilities Maintenance</i>	-	-	68,451	98,251	293,154	328.27%
<i>Information Technology</i>	-	-	81,162	166,062	601,915	641.62%
<i>Finance</i>	-	-	-	-	901,898	100.00%
<i>General Services Office</i>	193,476	272,815	376,455	398,740	221,945	-41.04%
<i>Development Services</i>	702,043	868,862	1,792,197	1,755,255	2,048,344	14.29%
<i>Administration</i>	1,242,754	1,218,497	1,621,261	1,459,885	1,036,359	-36.08%
<i>Court</i>	101,670	153,213	187,390	189,188	234,851	25.33%
<i>Fire/EMS</i>	1,839,972	2,040,917	2,651,582	2,651,582	3,056,073	15.25%
<i>Police</i>	1,646,770	1,682,946	2,731,704	2,666,947	3,265,614	19.54%
<i>Parks</i>	793,229	729,343	964,407	945,968	1,053,734	9.26%
<i>Main Street</i>	65,279	-	-	-	-	0.00%
<i>Marketing</i>	240,785	297,378	346,029	340,529	390,728	12.92%
<i>Engineering</i>	101	622,490	916,292	933,108	1,111,301	21.28%
<i>Streets</i>	1,055,618	1,008,466	1,201,785	1,199,253	1,270,769	5.74%
<i>Human Resources</i>	-	-	-	-	274,835	100.00%
<i>Non-Departmental</i>		74,569			190,460	100.00%
TOTAL EXPENDITURES	8,035,449	9,135,264	13,270,084	13,153,098	16,358,411	23.27%
<i>Revenues less Expenditures</i>	2,526,405	2,406,780	1,297,260	1,834,140	-	
<i>Adjustments*</i>						
<i>Other Financing Sources (Uses)</i>		(2,973,160)				
Ending Fund Balance	7,132,234	6,565,854	7,863,114	8,399,994	8,399,994	
<i>Reserve Requirements</i>			3,208,908	4,089,603		
Excess Fund Balance	\$ 7,132,234	\$ 6,565,854	\$ 4,654,206	\$ 4,310,391	\$ 8,399,994	

*Adjustments include depreciation and restricted cash & investments

Other Financing Sources (Uses) is transfer to Capital Acquisition Fund.

General Fund Revenues

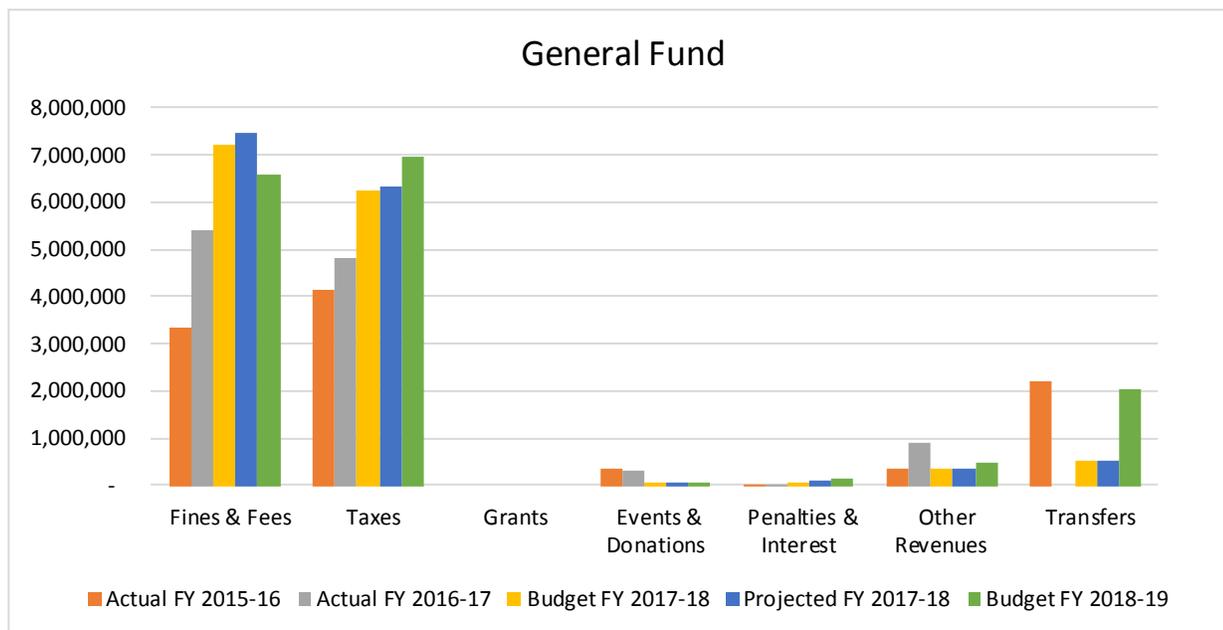
City of Celina Annual Budget

FY2019

Summary of Revenues by Type

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	FY 18/19 % Change
<i>Fines & Fees</i>	3,357,690	5,415,663	7,218,826	7,504,341	6,619,950	-8.30%
<i>Taxes</i>	4,183,022	4,816,191	6,276,288	6,365,237	6,968,281	11.03%
<i>Grants</i>	-	-	-	-	-	
<i>Events & Donations</i>	373,421	345,820	67,933	66,521	61,730	-9.13%
<i>Penalties & Interest</i>	45,935	58,199	92,810	140,498	165,000	77.78%
<i>Other Revenues</i>	377,039	906,171	384,487	383,641	490,450	27.56%
<i>Transfers</i>	2,224,747	-	527,000	527,000	2,053,000	289.56%
TOTAL REVENUES	\$ 10,561,854	\$ 11,542,044	\$ 14,567,344	\$ 14,987,238	\$ 16,358,411	12.30%

Comparison of Revenues by Year



General Fund Revenues

City of Celina Annual Budget

FY2019

Detail of General Fund Revenues

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	FY 18/19 % Change
Fines & Fees	\$ 3,297,066	\$ 5,648,530	\$ 7,218,826	\$ 7,504,341	\$ 6,619,950	-8.30%
<i>Court Fines</i>	162,264	119,629	97,881	79,381	80,000	-18.27%
<i>Court Security Fees</i>	5,883	3,907	-	-	-	0.00%
<i>Court Technology Fees</i>	7,844	5,209	-	-	-	0.00%
<i>Court Time Pay Fees</i>	2,120	1,548	1,232	1,345	1,250	1.46%
<i>Court DD</i>	105,647	79,513	56,421	54,972	60,000	6.34%
<i>Truancy Prevention</i>	3,808	-	-	-	-	0.00%
<i>Credit Card Fees</i>	9,483	15,827	84,178	70,532	55,000	-34.66%
<i>Jury Fees</i>	6	3	-	-	-	0.00%
<i>Permits</i>	2,334,824	3,959,914	5,497,557	5,303,116	4,835,000	-12.05%
<i>EMS Fees</i>	155,317	217,036	209,004	202,387	215,000	2.87%
<i>Development Fees</i>	509,870	1,245,943	123,288	125,445	135,000	9.50%
<i>PID Administration Fees</i>	-	-	-	-	112,500	100.00%
<i>Rental Registration Fees</i>	-	-	-	-	75,000	100.00%
<i>Construction Inspections</i>	-	-	520,000	1,037,900	250,000	-51.92%
<i>MUD Fire/Police Fees</i>	-	509,046	629,265	629,263	801,200	100.00%
Taxes	4,190,363	4,825,843	6,276,288	6,365,236	6,968,280	11.03%
<i>Sales Tax</i>	733,881	958,350	1,062,748	1,157,784	1,205,000	13.39%
<i>Property Tax-Current</i>	2,865,063	3,387,464	4,765,691	4,713,988	6,027,940	26.49%
<i>Property Tax-Delinquent</i>	154,976	99,429	112,000	157,615	35,000	-68.75%
<i>Property Tax-TIRZ</i>	-	-	-	-	(645,584)	-100.00%
<i>Electric Franchise Tax</i>	325,905	272,802	229,140	229,140	236,014	3.00%
<i>Gas Franchise Tax</i>	47,048	43,099	54,682	54,682	56,322	3.00%
<i>Phone Franchise Tax</i>	25,225	17,431	21,371	21,371	22,012	3.00%
<i>Cable Franchise Tax</i>	30,924	37,617	22,897	22,897	23,584	3.00%
<i>Utilities PEG Fees</i>	5,983	7,447	6,452	6,452	6,646	3.01%
<i>Hotel Occupancy Tax</i>	1,358	2,205	1,307	1,307	1,346	2.98%
Grants	18,784	-	-	-	-	0.00%
<i>Fire Dept. Training Grant</i>	-	-	-	-	-	0.00%
<i>Fire Dept. Grant</i>	17,444	-	-	-	-	0.00%
<i>Collin County Open Space</i>	-	-	-	-	-	0.00%
<i>Police Grants</i>	1,340	-	-	-	-	0.00%

General Fund Revenues

City of Celina Annual Budget

FY2019

Detail of General Fund Revenues

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	FY 18/19 % Change
Events & Donations	\$ 364,396	\$ 170,417	\$ 67,933	\$ 66,521	\$ 61,730	-9.13%
<i>Main Street Special Events¹</i>	24,035	-	-	-	-	0.00%
<i>Main Street Golf Tourname</i>	59,722	-	-	-	-	0.00%
<i>Fire Department Donations</i>	1,050	-	-	-	-	0.00%
<i>Police Donations</i>	3,500	-	-	-	-	0.00%
<i>Park Donations</i>	-	1,000	-	1,000	-	0.00%
<i>County Library Funds</i>	17,388	14,308	14,308	11,731	11,730	-18.01%
<i>City Sponsored Events</i>	77,525	89,110	53,625	53,790	50,000	-6.76%
<i>Balloon Festival</i>	181,176	65,998	-	-	-	0.00%
Penalties & Interest	45,935	58,199	92,810	140,498	165,000	77.78%
<i>Interest Income</i>	45,935	58,199	92,810	140,498	165,000	51.38%
Other Revenues	420,563	347,055	384,488	383,641	490,450	27.56%
<i>Police Reports</i>	593	909	736	636	750	-13.59%
<i>Police Seizures</i>	2,467	-	-	-	-	0.00%
<i>County Rebate of CS</i>	8,373	8,618	7,752	7,989	8,000	3.06%
<i>Collin County Fire Fees</i>	74,163	81,608	93,098	93,098	93,000	0.00%
<i>Denton County Fire Fees</i>	10,000	10,000	10,000	10,000	10,000	0.00%
<i>Sale of Fixed Assets</i>	41,825	39,165	-	-	-	0.00%
<i>Property Rental</i>	31,476	616	-	-	-	0.00%
<i>Park Usage Fees</i>	171,406	155,859	145,270	145,270	155,500	0.00%
<i>Park Concession Revenue</i>	35,367	9,544	13,871	13,871	13,000	0.00%
<i>Health Inspection Fees</i>	10,250	11,580	7,622	7,622	10,000	0.00%
<i>Fire Inspection Fees</i>	4,340	4,525	2,285	2,565	3,700	12.25%
<i>Alarm Permits</i>	7,875	11,575	13,500	13,500	23,000	0.00%
<i>Keep Celina Beautiful Progi</i>	9,025	10,000	5,000	5,000	5,000	0.00%
<i>Intergovernmental Transfe</i>	-	-	-	-	160,000	100.00%
<i>Miscellaneous Income</i>	10,902	-	82,560	81,138	5,000	-1.72%
<i>Library Services Contract</i>	2,501	3,057	2,794	2,952	3,500	5.65%
Transfers In	2,224,747	492,000	527,000	527,000	2,053,000	289.56%
TOTAL REVENUES	\$ 10,561,854	\$11,542,044	\$14,567,345	\$14,987,237	\$16,358,411	12.30%

¹Main Street Special Events/Golf Tournament was moved to the new Main Street Fund.

General Fund Expenditures

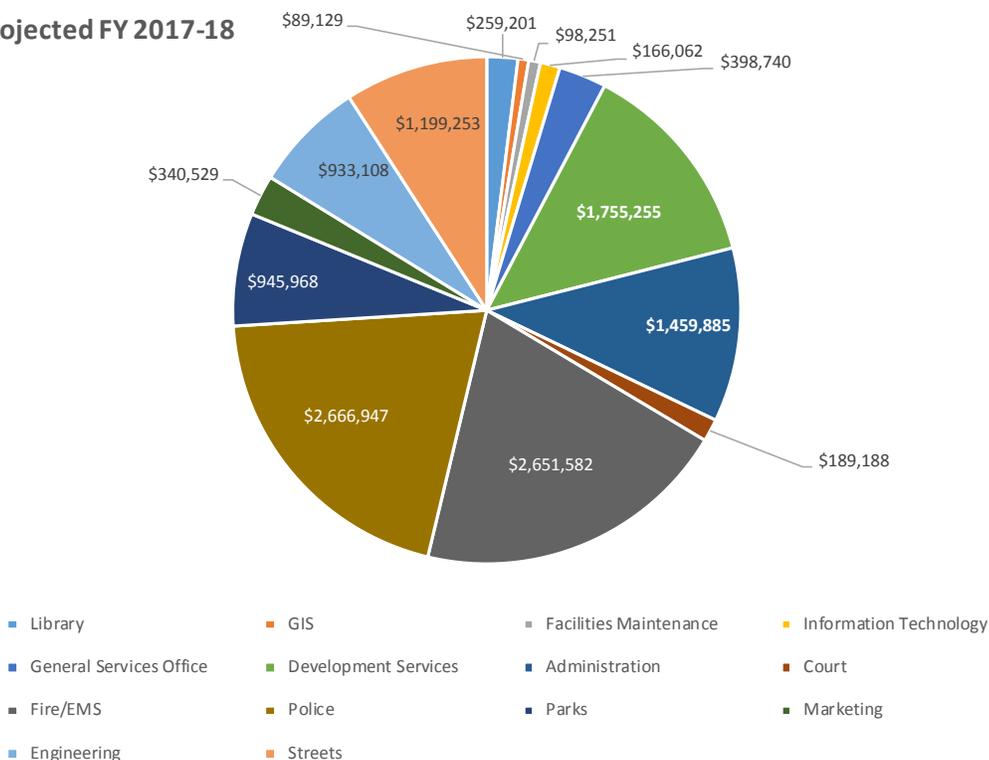
City of Celina Annual Budget

FY2019

Summary of Expenditures by Department

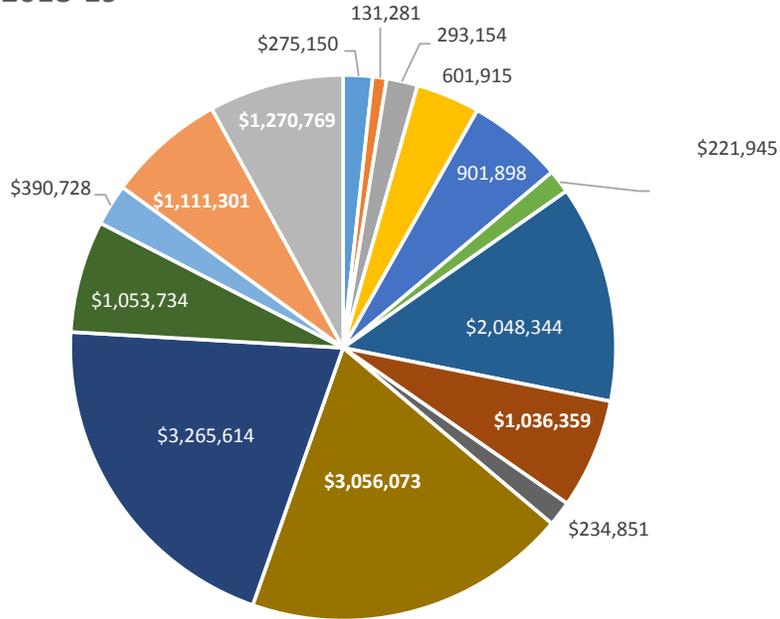
	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	FY 18/19 % Change
EXPENDITURES						
<i>Library</i>	153,752	165,768	263,919	259,201	275,150	4.26%
<i>GIS</i>	-	-	67,450	89,129	131,281	94.63%
<i>Facilities Maintenance</i>	-	-	68,451	98,251	293,154	328.27%
<i>Information Technology</i>	-	-	81,162	166,062	601,915	641.62%
<i>Finance</i>	-	-	-	-	901,898	100.00%
<i>General Services Office</i>	193,476	272,815	376,455	398,740	221,945	-41.04%
<i>Development Services</i>	702,043	868,862	1,792,197	1,755,255	2,048,344	14.29%
<i>Administration</i>	1,242,754	1,218,497	1,621,261	1,459,885	1,036,359	-36.08%
<i>Court</i>	101,670	153,213	187,390	189,188	234,851	25.33%
<i>Fire/EMS</i>	1,839,972	2,040,917	2,651,582	2,651,582	3,056,073	15.25%
<i>Police</i>	1,646,770	1,682,946	2,731,704	2,666,947	3,265,614	19.54%
<i>Parks</i>	793,229	729,343	964,407	945,968	1,053,734	9.26%
<i>Main Street</i>	65,279	-	-	-	-	0.00%
<i>Marketing</i>	240,785	297,378	346,029	340,529	390,728	12.92%
<i>Engineering</i>	101	622,490	916,292	933,108	1,111,301	21.28%
<i>Streets</i>	1,055,618	1,008,466	1,201,785	1,199,253	1,270,769	5.74%
<i>Human Resources</i>	-	-	-	-	274,835	100.00%
<i>Non-Departmental</i>	-	74,569	-	-	190,460	100.00%
TOTAL EXPENDITURES	\$ 8,035,449	\$ 9,135,264	\$ 13,270,084	\$ 13,153,098	\$ 16,358,411	23.27%

Projected FY 2017-18



General Fund Expenditures

Budget FY 2018-19



- Library
- Finance
- Court
- Marketing
- GIS
- General Services Office
- Fire/EMS
- Engineering
- Facilities Maintenance
- Development Services
- Police
- Streets
- Information Technology
- Administration
- Parks

General Fund Expenditures

City of Celina Annual Budget

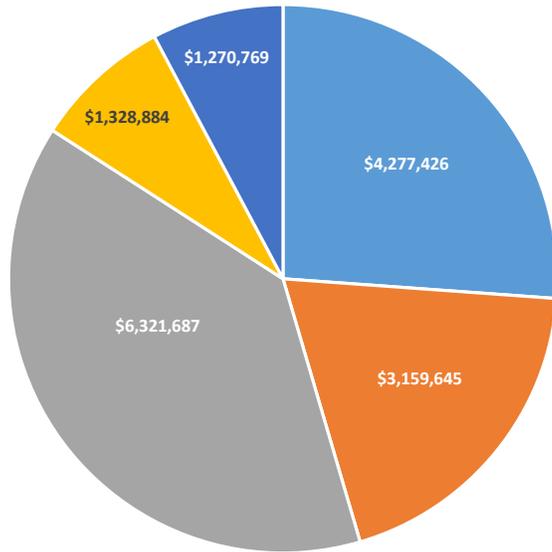
FY2019

Summary of Expenditures by Type

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	FY 18/19 % Change
EXPENDITURES						
<i>Administration</i>	\$ 1,242,754	\$ 2,138,365	\$ 1,621,261	\$ 1,459,885	\$ 1,036,359	-36.08%
<i>General Services Office</i>	193,476	272,815	\$ 376,455	398,740	\$ 221,945	-41.04%
<i>Court</i>	101,670	153,213	\$ 187,390	189,188	\$ 234,851	25.33%
<i>Marketing</i>	240,785	-	\$ 346,029	340,529	\$ 390,728	12.92%
<i>Main Street</i>	65,279	-	\$ -		\$ -	0.00%
<i>Other</i>	101	74,569	\$ 217,063	353,442	\$ 2,393,543	1002.70%
Total General Government	1,844,065	2,638,962	2,748,198	2,741,784	\$ 4,277,426	55.64%
<i>Development Services</i>	702,043	868,862	1,792,197	1,755,255	\$ 2,048,344	14.29%
<i>Engineering</i>	622,490	-	916,292	933,108	\$ 1,111,301	21.28%
Total Development	1,324,533	868,862	2,708,489	2,688,363	\$ 3,159,645	16.66%
<i>Fire/EMS</i>	1,839,972	2,040,917	2,651,582	2,651,582	\$ 3,056,073	15.25%
<i>Police</i>	1,646,770	1,682,946	2,731,704	2,666,947	\$ 3,265,614	19.54%
Total Public Safety	3,486,742	3,723,863	5,383,286	5,318,529	\$ 6,321,687	17.43%
<i>Parks</i>	793,229	729,343	964,407	945,968	\$ 1,053,734	9.26%
<i>Library</i>	153,752	165,768	263,919	259,201	\$ 275,150	4.26%
Total Parks and Library	946,981	895,111	1,228,326	1,205,169	\$ 1,328,884	8.19%
<i>Streets</i>	1,055,618	1,008,466	1,201,785	1,199,253	\$ 1,270,769	5.74%
Total Public Works	1,055,618	1,008,466	1,201,785	1,199,253	\$ 1,270,769	5.74%
TOTAL EXPENDITURES	\$ 8,657,939	\$ 9,135,264	\$ 13,270,084	\$ 13,153,098	\$ 16,358,411	23.27%

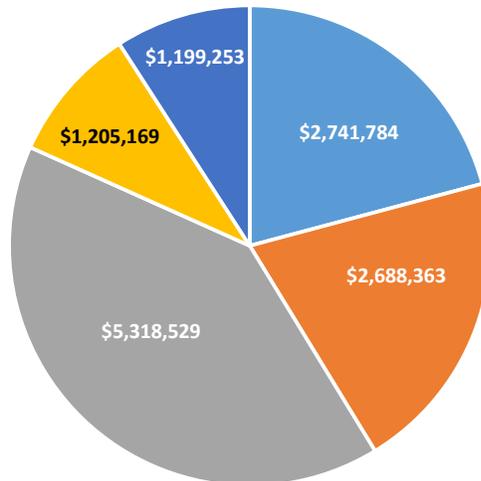
General Fund Expenditures

Budget FY 2018-19



■ General Government ■ Development ■ Public Safety ■ Parks and Library ■ Public Works

Projected FY 2017-18



■ General Government ■ Development ■ Public Safety ■ Parks and Library ■ Public Works

GEOGRAPHIC INFORMATION SYSTEMS

GIS is a computerized system that incorporates geographical features with tabular data in order to map, analyze, and assess real world problems. GIS applications are tools that allow end users to perform analysis, edit spatial data and create hard copy and web based maps. In the local government environment GIS improves decision making with the help of layered information, optimizes cost savings with greater efficiency and improves communication between different departments and the public.

FY 18 Benchmarks:

- GIS Manager hired
- GIS established as a department

FY 18 Accomplishments:

- Successful integration of a GIS server
- Strong AGOL presence
- Transition to ARCGIS Pro
- Successful data collection and organization of shape files and integration into ARC SDE geodatabase
- Addition of business analyst
- Creation of internal web applications which support development services, engineering, public works and public safety departments
- Creation and successful integration of GPS Monuments Network
- Creation of external interactive maps which support internal processes
- Successful creation of all-in-one GIS portal

FY 19 Objectives:

- Addition of innovative GIS technologies
- Planimetrics addition, which provides new imagery for the City and facilities, sidewalks and centerlines layouts for densely populated areas
- Incorporating new conference knowledge into everyday GIS
- Website and web application improvements
- Full transition into ARCGIS Pro

Fund: General Fund

Department: GIS

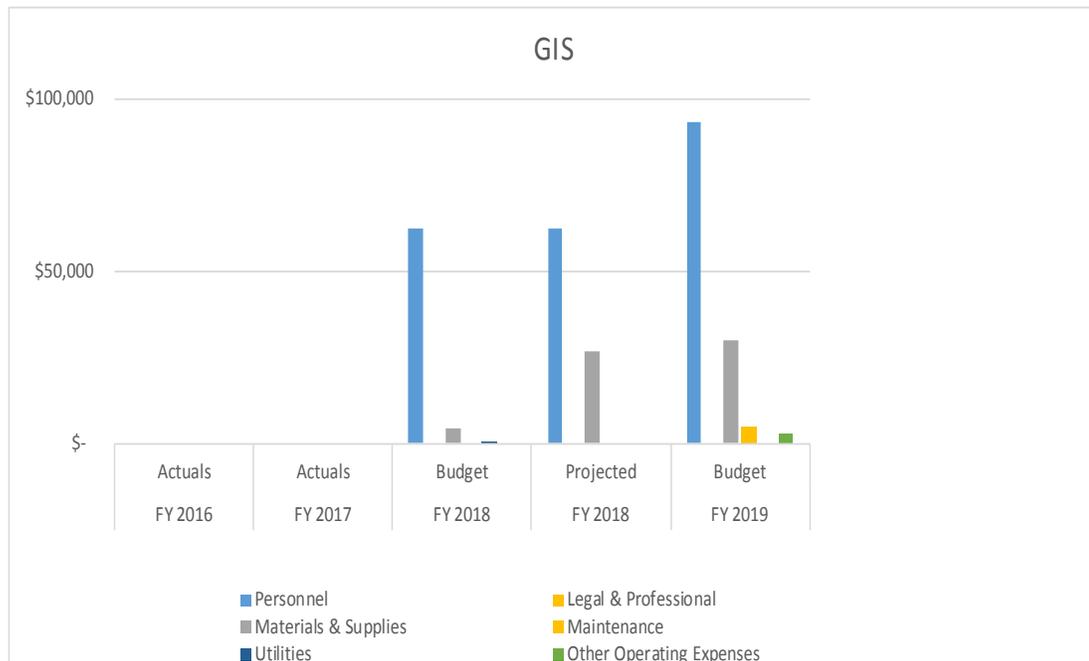
Account Group: 102-500

New Department

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change	FY 2018 Budget \$ Change	FY 2018 Budget % Change
Personnel			\$ 62,250	\$ 62,249	\$ 93,081	\$ 30,832	50%	\$ 30,831	50%
Legal & Professional						\$ -	0%	\$ -	0%
Materials & Supplies			4,500	26,880	30,300	\$ 3,420	13%	\$ 25,800	573%
Maintenance					5,000	\$ 5,000	100%	\$ 5,000	100%
Utilities			700			\$ -	-100%	\$ (700)	-100%
Other Operating Expenses					2,900	\$ 2,900	100%	\$ 2,900	100%
Total Expenditures	\$ -	\$ -	\$ 67,450	\$ 89,129	\$ 131,281	\$ 42,152	47.29%	\$ 63,831	95%

Personnel	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
GIS Analyst			1	1	1	0
Total Personnel	0	0	1	1	1	0

The GIS Department was created in FY 2018. It was budgeted in the Development Services Department budget.



Fiscal Year 2018 Accomplishments:

- Created Facilities Department
- Hired Facilities Supervisor
- Remedied immediate concerns
- Evaluated all roll up doors
- Evaluated all roofs
- Evaluated all HVAC systems
- Documented City facility equipment
- Reviewed existing vendor contracts

Fiscal Year 2019 Objectives:

- Initiate an HVAC replacement program
- Increase janitorial cycles
- Initiate a biannual floor maintenance program
- Implement a building management system
- Update facility request procedures
- Upgrade all facilities to card key access system

Fund: General Fund
 Department: Facilities Maintenance
 Account Group: 102-501

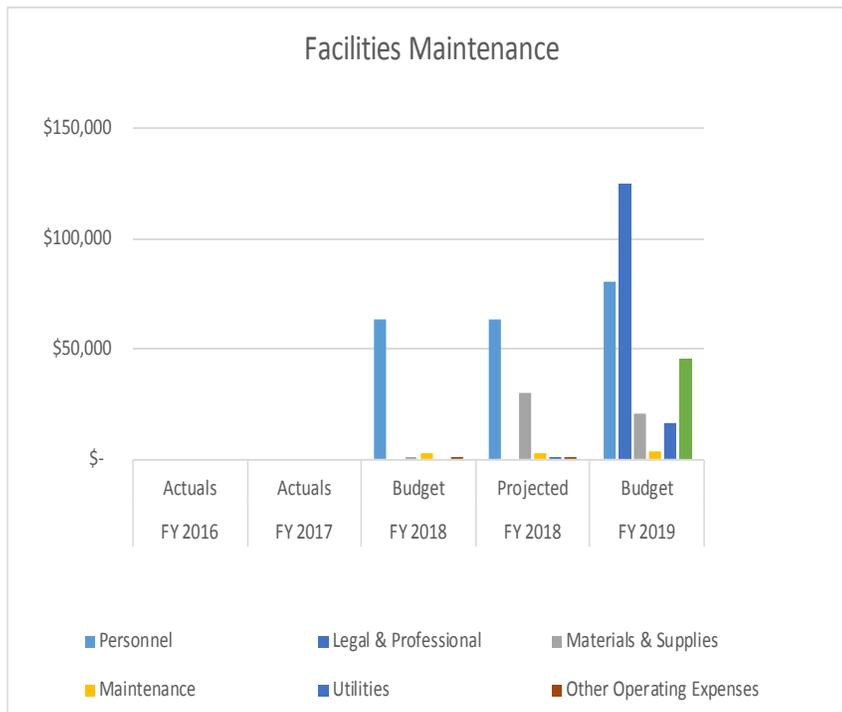
New Department

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel			\$ 63,641	\$ 63,641	\$ 80,479	\$ 16,838	26%	\$ 16,838	26%
Legal & Professional					125,400	\$ 125,400	0%	\$ 125,400	0%
Materials & Supplies			1,500	30,500	21,000	\$ (9,500)	-31%	\$ 19,500	1300%
Maintenance			3,250	3,250	3,500	\$ 250	8%	\$ 250	100%
Utilities				800	16,775	\$ 15,975	1997%	\$ 16,775	100%
Other Operating Expenses			60	60	46,000	\$ 45,940	76567%	\$ 45,940	100%
Total Expenditures	\$ -	\$ -	\$ 68,451	\$ 98,251	\$ 293,154	\$ 194,903	198.37%	\$ 224,703	328%

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	Personnel Change
Personnel	Actual	Actual	Budget	Projected	Budget	
Facilities Maint. Supervisor			1	1	1	0
Total Personnel	0	0	1	1	1	0

The Facilities Department was created in FY 2018. It was budgeted in the Administration Department budget.

Key Points of FY 2019 Proposed Budget



Mission Statement

To achieve excellence through design, development, and application of information technology in support of the principles, goals, and strategies consistent with the needs of the constituents and stakeholders of the City of Celina.

As a support department, IT will be known for its technical skills to create and deliver high-quality services to the City and its staff. All while monitoring controls to meet budget and overall objectives.

IT will provide leadership to set strategic technology direction through planning, in-depth analysis, and proactive problem-solving in pursuit of efficient and effective use of computing resources.

FY 2018 Accomplishments:

Business Intelligence:

- Integrated ArcGIS Online with on-premise GIS Server infrastructure
- Upgraded SCADA workstation to new workstation with Windows 10; Provided remote VPN connectivity from E Elm Pump Street Station
- Upgraded core UTM Firewall with the capacity of 1 GB/s – granting same connectivity to Annex and PD network switches
- Configured Apple Business Manager and Cisco Meraki MDM solution for configuring, deploying, managing, and auditing iOS devices to City Employees
- Identified NVR and camera configuration suitable for surveillance at Public Works building
- Continued research and development of MSP Partners, ISP companies, and established resellers

Application Development:

- Planned IT Asset Management through ITIL compliant Helpdesk Ticketing System
- Reviewed existing and new Imaging and Deployment strategies for Citywide workstations
- Continued with True-up process for Microsoft's Enterprise Agreement for Volume Licensing and Office 365
- Provided insight and visibility on Incode's budget process to McClain's MBudget product for anticipated migration

Public Safety Support:

- Implemented NetMotion VPN Solution for Windows 10 MDC laptops in PD Patrol cars
- Reviewed Sierra Wireless and Cradlepoint products for First Responder's vehicles
- Reviewed current First Responder's agreement with Verizon Wireless to not throttle data
- Coordinated migration from older infrastructure to new VM Server and Storage attached Network equipment for WatchGuard upgrade

Infrastructure Services:

- Installed and configured a new server into existing Windows VM Cluster: Bringing redundancy and connectivity to the GIS and other Virtual Machine Servers
- Configured Mimecast S1 Spam filtering solution to provide attachment, impersonation, and URL protection with greater granular administrative controls for all 165 City provided mailboxes
- Deployment of MS Teams throughout City Departments for instant messaging and collaboration

FY 2019 Objectives:

- Improve Monitoring, reporting, response, and remediation for all IT Requests
- Provide additional information and instruction on current Office 365's offerings
- Provide additional information and instruction on Laserfiche deployment
- Coordinate Incode 10 install and upgrade for Finance and other pending departments
- Identify Cloud Partner for backup and disaster recovery

Fund: General Fund
 Department: Information Technology
 Account Group: 102-502

New Department

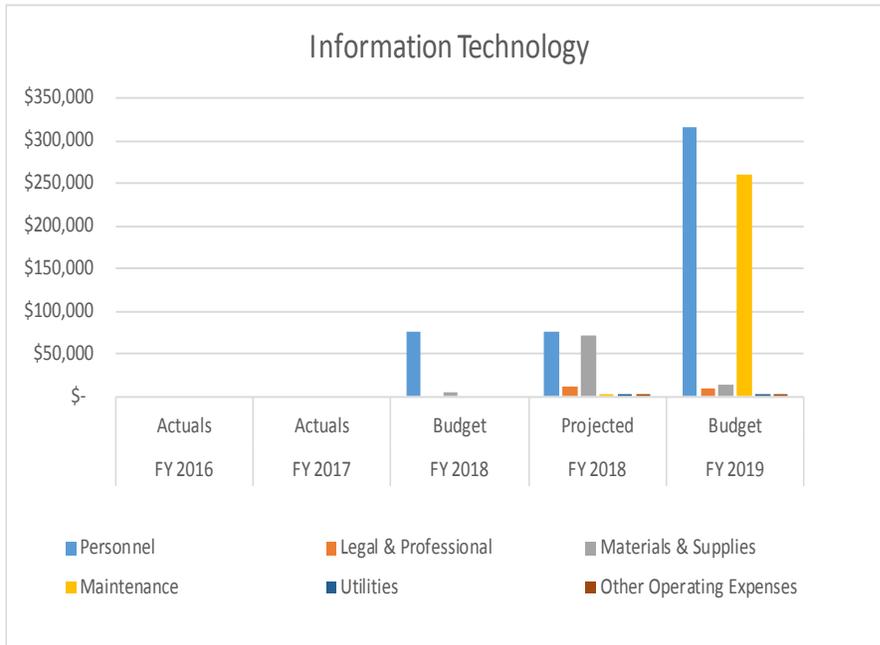
Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel			\$ 76,112	\$ 76,112	\$ 314,505	\$ 238,393	313%	\$ 238,393	313%
Legal & Professional				12,000	10,000	\$ (2,000)	-17%	\$ 10,000	0%
Materials & Supplies			5,050	72,250	14,000	\$ (58,250)	-81%	\$ 8,950	177%
Maintenance				600	260,000	\$ 259,400	43233%	\$ 260,000	100%
Utilities				3,600	3,160	\$ (440)	-12%	\$ 3,160	100%
Other Operating Expenses				1,500	250	\$ (1,250)	-83%	\$ 250	100%
Total Expenditures	\$ -	\$ -	\$ 81,162	\$ 166,062	\$ 601,915	\$ 435,853	262.46%	\$ 520,753	642%

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	
Personnel	Actual	Actual	Budget	Projected	Budget	Personnel Change
IT Manager			1	1	1	0
CTO			0	0	1	1
Total Personnel	0	0	1	1	2	1

The IT Department was created in FY 2018. It was budgeted in the Administration Department budget.

Key Points of FY 2019 Proposed Budget

Added one new position: Chief Technology Officer



Finance Department

The mission of the Finance Department is to safely and securely manage the assets of the City while cultivating an openly engaging environment for the citizens of Celina on the sources and uses of the City's funds. Maintaining financial integrity, providing sound financial policies, auditing and budgeting services to each department within the City is of utmost importance so that goals can be accomplished.

FY 2018 Accomplishments:

- Awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association for the second year in a row
- Received the Award of Financial Reporting Achievement from the Government Finance Officers Association for a second year in a row
- Coordinated and executed the City's audit and obtained a "clean opinion" from the City's external auditors
- Administered the City's debt service in accordance with federal and state requirements and ensured post-issuance compliance
- Successfully issued a \$55M bond package for much needed City infrastructure improvements
- Administered the City's PID and TIRZ accounts
- Successfully implemented stage I of the Incode v10 migration-Courts module

FY 2019 Objectives:

- Successfully migrate the Financials module of Incode accounting software to version 10
- Prepare the City's Annual Budget and submit to GFOA for a 3rd year award
- Prepare the City's CAFR and submit to GFOA for a 3rd year award
- Successfully implement a more streamlined process for purchasing and procurement cards
- Successfully integrate the new v10 software with Accounts Payable for more efficient payment processes



Fund: General Fund
 Department: Finance
 Account Group: 102-507

New Department

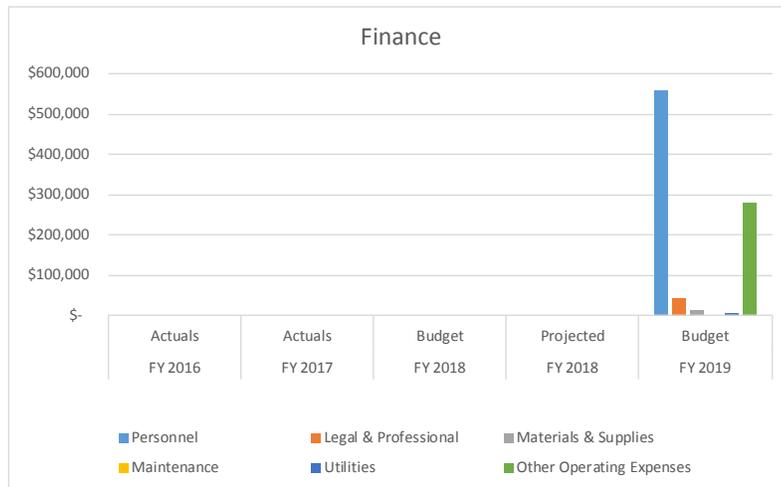
Expenditures	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019		Change from	
						Budget/Projected \$ Change	Budget/Projected % Change	FY 2018 Budget \$ Change	FY 2018 Budget % Change
Personnel					\$ 557,127	\$ 557,127	100%	\$ 557,127	100%
Legal & Professional					44,500	\$ 44,500	100%	\$ 44,500	100%
Materials & Supplies					13,956	\$ 13,956	100%	\$ 13,956	100%
Maintenance						\$ -	0%	\$ -	100%
Utilities					6,100	\$ 6,100	100%	\$ 6,100	100%
Other Operating Expenses					280,214	\$ 280,214	100%	\$ 280,214	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 901,897	\$ 901,897	100.00%	\$ 901,897	100%

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
Personnel						
Finance Director					1	1
Accounting Manager					1	1
Accounting Tech					2	2
Senior Accountant					1	1
Payroll Clerk					1	1
Purchasing Manager					1	1
Total Personnel	0	0	0	0	7	7

The Finance Department was created in FY 2019. It was previously budgeted in the Administration Department budget.

Key Points of FY 2019 Proposed Budget

Add three new positions: Senior Accountant, Purchasing Manager and Payroll Clerk. The Finance Department was previously budgeted in Administration.





Mission Statement

Celina Public Library provides free and equitable access to cultural and educational experiences by offering facilities, books and media in multiple formats, and programming for all ages. We celebrate ideas, facilitate discovery, promote creativity, connect people, and enrich lives.

FY 18 Accomplishments:

Staffing, Administration, Marketing and Programming

- A full-time Youth Services librarian was hired
- A Celina Friends of the Library steering committee was formed.
- The Annual Report to the State Library was submitted, a requirement for accreditation with the Texas State Library & Archives Commission
- The Library was awarded accreditation with the Texas State Library & Archives Commission for Fiscal Year 2017-18.
- The By-laws of the Library Advisory Board were reviewed and updated.
- Library staff and Library Advisory Board created a 5-year Strategic Plan, a requirement for accreditation with the Texas State Library & Archives Commission
- Library staff and Friends of the Library kept the Library open and provided a limited book sale at Friday Night Markets, Star Wars on the Square, Halloween on the Square, and Christmas on the Square.
- Programs were offered for Adults, such as book clubs, author speakers, child development seminars, and craft classes.
- The Library continued annual events for Children - Cupcakes with Mrs. Clause during Christmas on the Square, Dr. Seuss Birthday Party with Cat in the Hat, Spring Break Tie-Dye on the Square, Story Time at the Farm, Yoga on the Square, and Summer Reading Program.
- Library Staff and members of the Library Advisory Board submitted monthly articles to Our Celina magazine and twice monthly articles to the Celina Record local newspaper.

The Library hosted the Summer Reading Club 2018, Libraries Rock, that included:

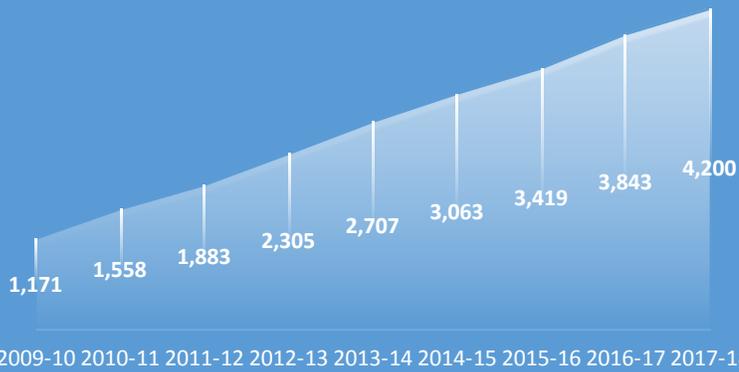
Kick-Off event with Susan Young, Mini Horses, Rock Painting, Karaoke Party, 3 Story Times with Celina Firemen, Perot Museum Tech Truck and Awards Ceremony

General Fund-Library

The Library added 357 new members, approximately one per day, bringing the total of library members to 4,200, a 9% increase from FY 17.

2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1,171	1,558	1,883	2,305	2,707	3,063	3,419	3,843	4,200

GROWTH IN REGISTERED LIBRARY MEMBERS



18,092 people visited the Library.

The estimated total for Fiscal Year 2017-18 is a 20% increase over the previous year.

LIBRARY VISITS



Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Visits	15,790	13,559	13,061	12,092	10,917	12,696	17,902	15,028	18,092

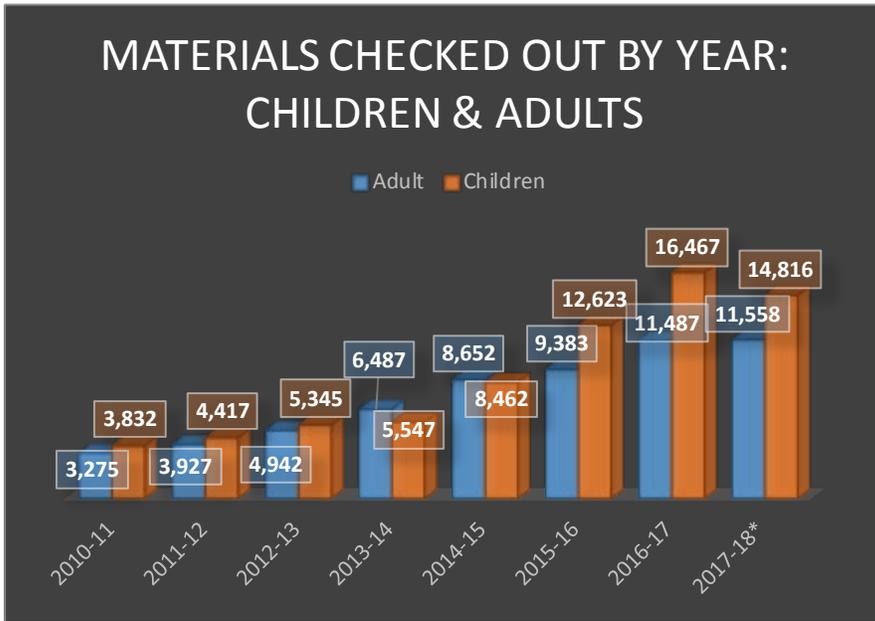
Providing materials for registered members to checking continues to be a core service.

Total Annual Circulation of Library Materials (Print, Audio/Visual and Digital)

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*
8,344	10,287	12,034	19,114	22,006	27,954	26,376

*Estimated year end total

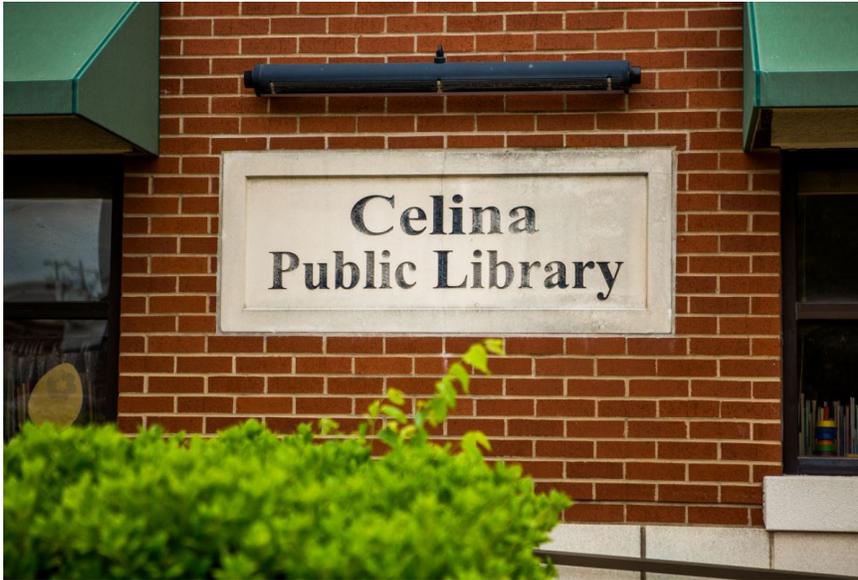
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*
Adult	3,275	3,927	4,942	6,487	8,652	9,383	11,487	11,556
Children	3,832	4,417	5,345	5,547	8,462	12,623	16,467	14,820



*Totals for 2017-18 are estimated

FY 2019 Objectives:

- Expand active learning and recreational programming opportunities for all youth: birth through high school.
- Continue to increase visibility of the Library within the community by developing a communications plan to include social media, brand identity, advertising, newsletter, newspaper, magazines, web page, calendar, printed handouts, etc.
- Create a technology plan to incorporate with strategic plan
- Increase programming opportunities for adults, both active learning and recreational.
- Seek opportunities to collaborate with local stakeholders to fulfill the Library's mission, i.e., Celina and Prosper school districts, businesses, City departments, Chamber of Commerce, Rotary, etc.
- Research and pursue grant opportunities
- Work with newly established Friends of Celina Public Library to establish a comprehensive volunteer program to augment library operations, programming and events.
- Begin planning for a 10th anniversary of the library celebration to take place in early FY 2019-2020



Fund: General Fund
 Department: Library
 Account Group: 102-508

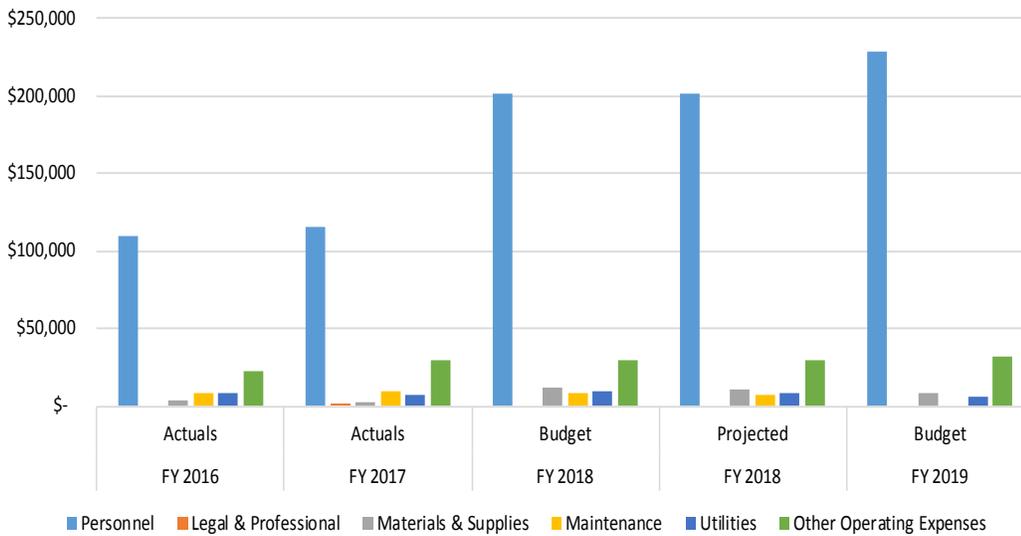
Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ 110,053	\$ 115,803	\$ 202,252	\$ 201,658	\$ 228,203	\$ 26,545	13%	\$ 25,951	13%
Legal & Professional	-	250	-		-	\$ -	0%	\$ -	0%
Materials & Supplies	3,757	3,247	12,128	10,788	9,070	\$ (1,718)	-16%	\$ (3,058)	-25%
Maintenance	8,824	9,224	9,000	8,000	-	\$ (8,000)	-100%	\$ (9,000)	-100%
Utilities	8,680	7,948	10,210	9,026	5,676	\$ (3,350)	-37%	\$ (4,534)	-44%
Other Operating Expenses	22,438	29,295	30,329	29,729	32,201	\$ 2,472	8%	\$ 1,872	6%
Total Expenditures	\$ 153,752	\$ 165,767	\$ 263,919	\$ 259,201	\$ 275,150	\$ 15,949	6.2%	\$ 11,231	4%

Personnel	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
Library Director	1	1	1	1	1	0
Library Tech (3) P/T	1.5	1.5	1.5	1.5	1.5	0
Youth Services Librarian	0	0	1	1	1	0
Total Personnel	2.5	2.5	3.5	3.5	3.5	0

Key Points of FY 2019 Proposed Budget

Add one FTE-Youth Services Librarian-Position necessary with the increased number of patrons

Library



The General Services Office consists of the City Secretary's Office

City Secretary's Office

Mission Statement

The City Secretary's Office is dedicated to promoting an open and responsive government by duly recording and preserving the City's legislative history, by conducting fair and impartial City elections and by providing timely information with friendly service to citizens, visitors, City Council and City staff.

FY 2017-18 Accomplishments:

- Prepared and posted/published agendas, packets and legal publications, attended and prepared minutes for City Council meetings, hearings, workshops, and subcommittee meetings
- Worked an increase in the number of meetings, ordinance/resolutions, and public information requests
- Coordinated May 2018 General Election
- Coordinated Boards and Commissions appointments
- Continued management of general legislative records of the City Council
- Continued implementation of Laserfiche program to digitize city records
- Continued scanning of paper documents
- Launched Laserfiche Public Web Portal for on-line document search
- Launched Web forms for Utility Billing allowing on-line submittal of forms and applications
- Added various Boards and Commissions to the City's Agenda Management software
- Worked property, liability and legal claims Prepared department budget
- Coordinated records destruction with Clean-up day event
- Conducted records training and consultations for staff records liaisons and department heads

FY 2018-19 Objectives:

- Continue expansion and additions to Laserfiche program and submittal of web forms
- Continue scanning existing paper records, maps
- Conduct records training and public information act training with staff records liaisons
- Coordinate gathering of documents for participation in shred day events
- Implement an on-line Public Information Request internal workflow
- Review and update policies
- Continue professional training, and obtain relative certifications

Performance Measures FY 2015 FY 2016 FY 2017 FY2018

% of routine Public Information requests completed within 10 business days - 100%

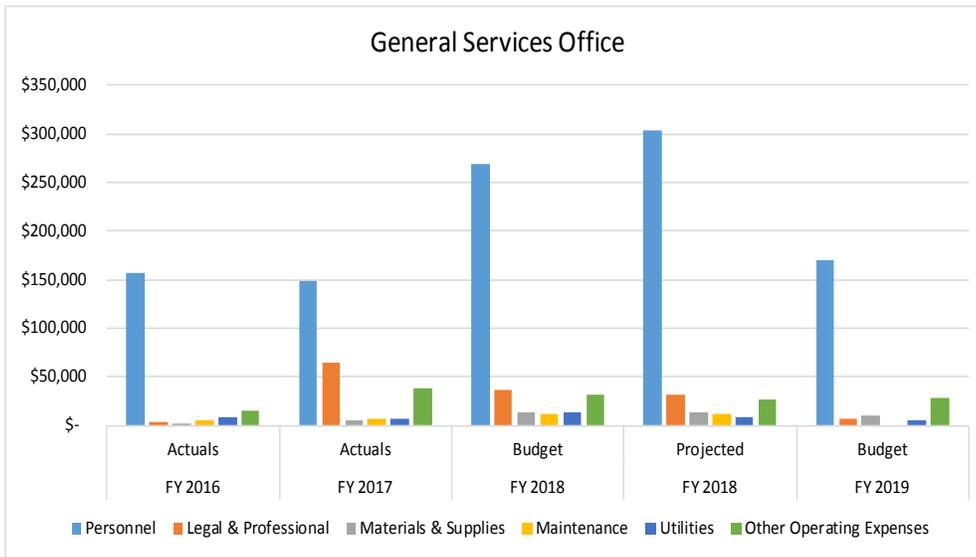
Fund: General Fund
 Department: General Services Office
 Account Group: 102-509

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ 156,398	\$ 148,344	\$ 268,535	\$ 303,915	\$ 170,045	\$ (133,870)	-44%	\$ (98,490)	-37%
Legal & Professional	4,044	65,475	37,500	32,330	7,200	\$ (25,130)	-78%	\$ (30,300)	-81%
Materials & Supplies	2,468	5,498	13,365	13,665	10,250	\$ (3,415)	-25%	\$ (3,115)	-23%
Maintenance	6,098	7,331	12,500	12,500	-	\$ (12,500)	-100%	\$ (12,500)	-100%
Utilities	9,084	7,745	13,300	8,700	6,150	\$ (2,550)	-29%	\$ (7,150)	-54%
Other Operating Expenses	15,384	38,422	31,255	27,630	28,300	\$ 670	2%	\$ (2,955)	-9%
Total Expenditures	\$ 193,476	\$ 272,816	\$ 376,455	\$ 398,740	\$ 221,945	\$ (176,795)	-44.3%	\$ (154,510)	-41%

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	
Personnel	Actual	Actual	Budget	Projected	Budget	Personnel Change
City Secretary	1	1	1	1	1	0
HR Manager	1	1	1	1	0	-1
HR Generalist	0	0	0	1	0	-1
Records Clerk	0	0	1	1	1	0
Total Personnel	2	2	3	4	2	-2

Key Points of FY 2019 Proposed Budget

In FY 2019, the Human Resources Department was created and the HR Manager and HR Generalist were moved to that new department, 521.



Development Services

The Development Services department is comprised of 4 divisions:

Planning & Zoning: The Planning & Zoning division manages the planning and development issues of importance to Celina and the surrounding region by being the primary liaison between the City and developers, administering development regulations and performing technical review of new development, supervising special projects, implementing long-range plans, drafting ordinances, and providing staff support to several boards and commissions. Planning & Zoning ensures functional, high quality, safe, and aesthetically pleasing development that is sustainable, coordinated, and enhances Celina's long-range tax base.

Building Safety: The Building Safety division is responsible for the technical review, processing, issuance, and inspection of development related permits and certificates of occupancy in the city limits and extra-territorial jurisdiction (ETJ). Building Safety is the first step in emergency response by ensuring safe and quality construction of buildings, remodels, and development.

Code Enforcement: The Code Enforcement division performs routine consumer health inspections, enforces development codes, and administers the inspection, improvement, and rehabilitation of environmental hazards on public and private premises. Code Enforcement protects property values, ensures neighborhood integrity, and enhances Celina's image and reputation by abating grime, enforcing property standards, and preventing community decline.

Permitting: The Permitting division coordinates all the development activities of the Development Services department by being its One Stop Shop. Permitting processes and issues all construction related permits, annual registrations, and other applications in addition to providing multi-module service to its customers and maintaining the department's software database.

FY18 Data Benchmarks:

New Single Family Home Permits: 1,159

Miscellaneous Building Permits: 1,162

New Commercial Businesses: 36

Single Family Lots Created (i.e. filed): 1,461

Planning Cases Processed: 213

Code Enforcement Cases: 878

Notable New Businesses & Commercial:

Tender Smokehouse

ACE Hardware

Light Farms Elementary

GG&S Building Materials

FY18 Accomplishments:

Implemented One Stop Shop customer counter
Implemented Paperless (i.e. digital) submittal process
Certificate of Achievement for Planning Excellence (TX-APA) – 5 years in a row
Downtown Master Plan (launched)
Subdivision Regulations (complete overhaul)
Annexations
Master Thoroughfare Plan update
Development Handbook update
Preston Road Overlay district update

FY19 Objectives:

Downtown Master Plan (adoption)
Comprehensive Plan update
DNTO Overlay district
Collin County Outer Loop Overlay district
Master Trail Plan (in process)
Downtown Zoning revision/update
Ordinances (architectural standards, landscaping, use chart, signs)
2015 Building Codes (adoption)
Website improvements

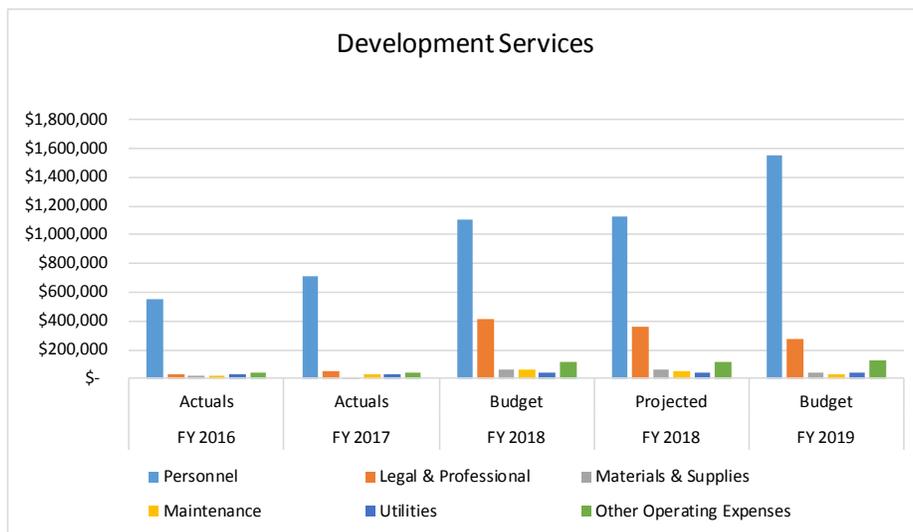
Fund: General Fund
 Department: Development Services
 Account Group: 102-510

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ 555,845	\$ 709,230	\$1,105,323	\$ 1,124,031	\$ 1,551,844	\$ 427,813	38%	\$ 446,521	40%
Legal & Professional	33,965	46,772	412,000	362,000	270,000	\$(92,000)	-25%	\$(142,000)	-34%
Materials & Supplies	21,365	13,525	61,350	65,850	38,700	\$(27,150)	-41%	\$(22,650)	-37%
Maintenance	20,216	31,483	59,000	54,500	26,000	\$(28,500)	-52%	\$(33,000)	-56%
Utilities	25,259	31,286	41,400	38,500	35,500	\$(3,000)	-8%	\$(5,900)	-14%
Other Operating Expenses	45,393	36,566	113,124	110,374	126,300	\$ 15,926	14%	\$ 13,176	12%
Total Expenditures	\$ 702,043	\$ 868,862	\$1,792,197	\$ 1,755,255	\$ 2,048,344	\$ 293,089	16.7%	\$ 256,147	14%

Personnel	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
Director of Planning	1	1	1	1	1	0
Planning Manager	1	0	1	0	1	0
City Engineer	0	0	0	0	0	0
Development Coordinator	0	0	1	1	1	0
Senior Planner	1	1	1	1	0	-1
Planning Tech	0	0	0	1	1	0
Planner I	0	1	1	1	1	0
Permit Technician	2	2	2	2	2	0
Building Official	1	1	1	1	1	0
Building Inspector II	1	1	1	1	1	0
Building Inspector I	1	2	4	4	7	3
GIS Analyst	0	0	1	1	0	-1
Plan Reviewer	0	0	1	1	1	0
Code Enforcement Officer	1	1	1	1	1	0
Health Code Officer	0	0	0	0	1	1
Total Personnel	9	10	16	16	19	2

Key Points of FY 2019 Proposed Budget

The GIS Analyst was moved to the new GIS Department.
 One Health Code Officer was added.



Administration

The Administration Department includes the City Manager's Office

City Manager's Office

The City Manager's office provides for the general administration of a multi-million dollar organization providing a full range of municipal services to the citizens of Celina. This office is responsible for the general administration of the City and executes the policies of the City Council. The City Manager is directly responsible to the Mayor and the City Council. Additionally, the City Charter states that the City Manager is responsible for presenting an annual budget to the City Council. As Chief Administrator, the City Manager oversees the day-to-day operations of the City by coordinating all City department activities and functions

FY 2017-18 Accomplishments:

- Hired GIS Manager to grow and maintain the city's geographic mapping and infrastructure management capabilities
- Hired full-time IT Manager to support the city's technological infrastructure and enhance network security
- Strengthened City Hall security by expanding use of keyless entry badges
- Enacted single-sign on authentication and instant disable functions
- Created new IT and GIS budgets and organized under IT Department to enable greater effectiveness of interdepartmental service delivery
- Drafted and adopted new Hands Free ordinance
- Submitted Strategic Plan and Core Values, to City Council for official approval.

FY 2018-19 Objectives:

- Work with Engineering to finalize plans and execute renovations for City Hall, Annex and EDC facilities
- Work to complete Renovations of City Hall, Annex and EDC facilities
- Work with construction project manager to begin and continue construction of Fire Stations #2 and #3.
- Move forward on enacting Downtown Master Plan to revitalize Celina's Downtown

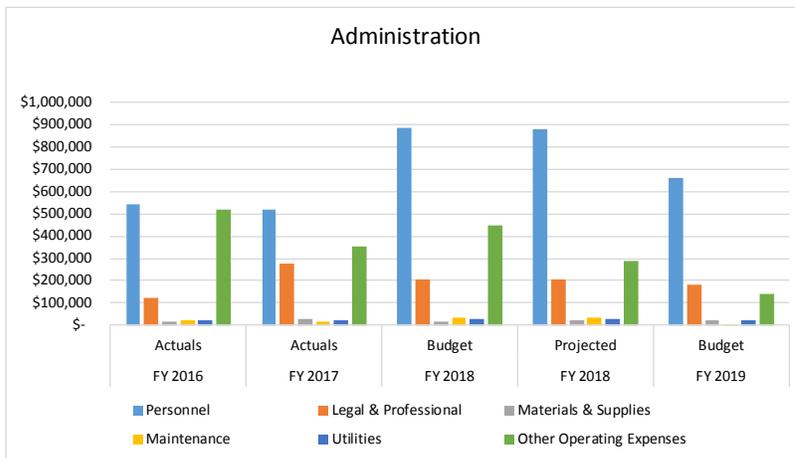
Fund: General Fund
 Department: Administration
 Account Group: 102-511

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ 542,657	\$ 520,272	\$ 885,733	\$ 882,734	\$ 661,232	\$ (221,502)	-25%	\$ (224,501)	-25%
Legal & Professional	121,279	274,563	208,200	207,387	185,000	\$ (22,387)	-11%	\$ (23,200)	-11%
Materials & Supplies	13,702	30,681	16,681	22,080	20,200	\$ (1,880)	-9%	\$ 3,519	21%
Maintenance	23,265	16,257	34,450	31,950	5,000	\$ (26,950)	-84%	\$ (29,450)	-85%
Utilities	21,141	20,909	28,100	29,400	22,200	\$ (7,200)	-24%	\$ (5,900)	-21%
Other Operating Expenses	520,710	355,816	448,097	286,334	142,727	\$ (143,607)	-50%	\$ (305,370)	-68%
Total Expenditures	\$ 1,242,754	\$ 1,218,497	\$1,621,261	\$ 1,459,885	\$ 1,036,359	\$ (423,526)	-29.0%	\$ (584,902)	-36%

Personnel	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
City Manager	1	1	1	1	1	0
Assistant to City Manager	1	1	1	1	1	0
Administrative Asst.	1	1	1	1	2	0
Director of Finance	1	1	1	1	0	-1
Accounting Clerk	1	1	2	2	0	-1
Senior Accountant	1	1	0	0	0	0
Accounting Manager	0	0	1	1	0	-1
IT Manager	0	0	1	1	0	-1
Facilities Maint. Supervisor	0	0	1	1	0	-1
Total Personnel	6	6	9	9	4	-5

Key Points of FY 2019 Proposed Budget

The Facilities Maint. Supervisor and IT Manager were moved to their own departments.
 The Finance Department was created and the Finance personnel moved there.





MUNICIPAL COURT

Municipal Court

Municipal Court is the judicial branch of city government. In addition, the Municipal Court is part of the State judicial system. The Municipal Court hears Class C Misdemeanor criminal cases, including traffic violations, as well as cases involving violation of City Ordinances.

Mission Statement

The objective of the Celina Municipal Court is to fairly and impartially administer justice while providing excellent customer service.

FY 2018 Accomplishments:

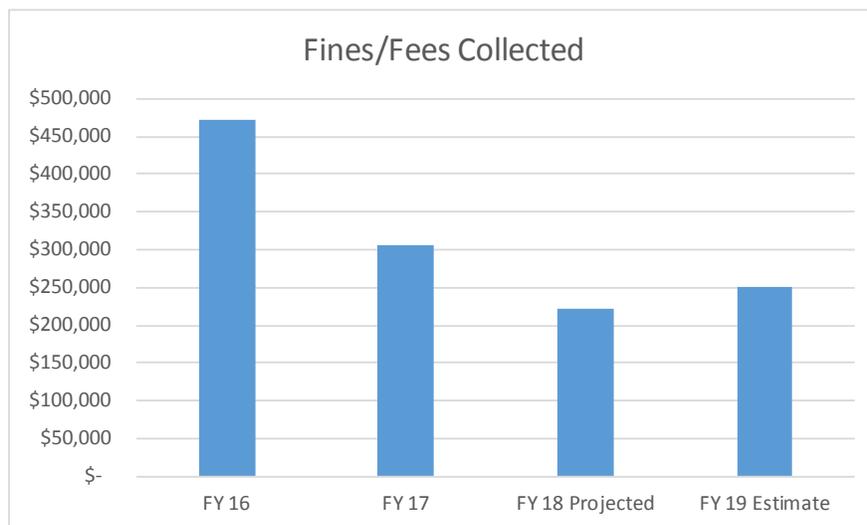
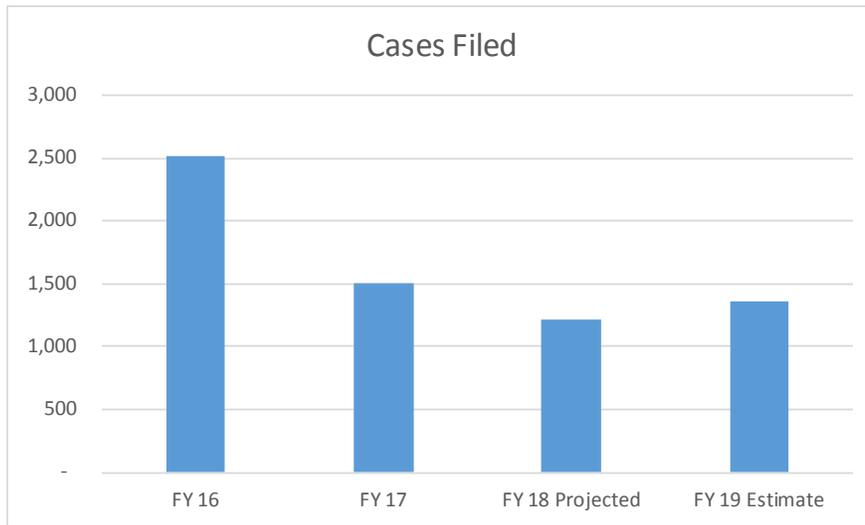
- Filed 1214 cases
- Closed 1248 cases
- Issued 80 warrants
- Cleared 208 warrants
- Processed \$222,750.00 in fines/fees
- Held and administered 16 court sessions
- Migrated to the latest version of court software (Incode Version 10)
- Court Clerk obtained Level I Certification
- Court Security Committee was formed in compliance with Senate Bill 42, which added §29.014 to the Government Code

FY 2019 Objectives:

- Court Administrator to obtain Level III Certification
- Court Bailiff become certified as a Court Security Officer in compliance with SB42
- Court Clerk to begin Level II process towards obtaining Level II Certification
- Continue to review stale cases to come to a resolution in the case
- Hire additional court clerk
- Create Incode 10 training manual for all processes
- Reduce the number of past due cases
- Reduce the number of outstanding warrants

General Fund-Municipal Court

Total Number of New Cases Filed								
	FY 16	FY 17	FY 18 Projected	FY 19 Estimate				
Cases Filed		2,519	1,503	1,215	1,364			
Fines/Fees Collected	\$	472,271	\$	306,920	\$	222,750	\$	249,712



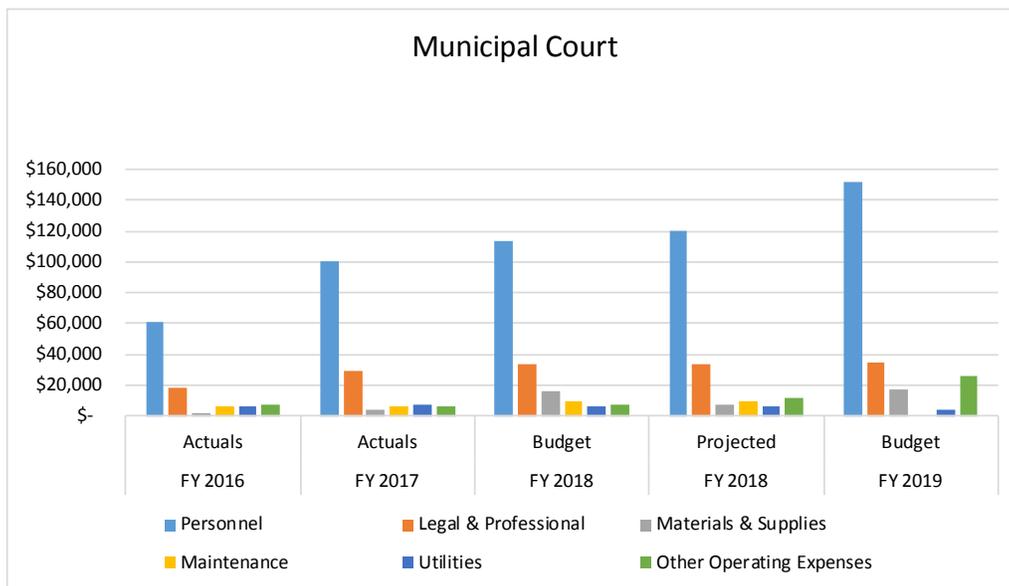
Fund: General Fund
 Department: Municipal Court
 Account Group: 102-512

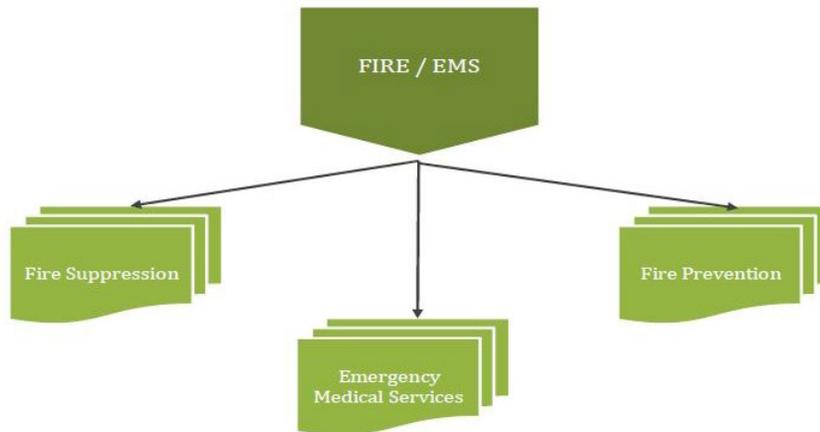
Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	' 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ 61,484	\$ 100,107	\$ 113,962	\$ 120,611	\$ 151,340	\$ 30,729	25%	\$ 37,378	33%
Legal & Professional	18,892	29,400	33,600	33,600	35,280	\$ 1,680	5%	\$ 1,680	5%
Materials & Supplies	2,286	3,881	15,738	7,338	17,750	\$ 10,412	142%	\$ 2,012	13%
Maintenance	5,850	6,460	9,500	9,500		\$ (9,500)	-100%	\$ (9,500)	-100%
Utilities	6,196	7,104	6,881	6,581	4,031	\$ (2,550)	-39%	\$ (2,850)	-41%
Other Operating Expenses	6,961	6,260	7,709	11,558	26,450	\$ 14,892	129%	\$ 18,741	243%
Total Expenditures	\$ 101,669	\$ 153,212	\$ 187,390	\$ 189,188	\$ 234,851	\$ 45,663	24.1%	\$ 47,461	25%

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	Personnel Change
Personnel	Actual	Actual	Budget	Projected	Budget	
Court Clerk	1	1	1	1	2	1
Court Administrator	0	0	0	0	1	1
Senior Court Clerk	0	1	1	1	0	-1
Total Personnel	1	2	2	2	3	1

Key Points of FY 2019 Proposed Budget

Add one Court Administrator and Clerk and remove the Senior Court Clerk position.





Mission Statement

To earn the respect of the community by providing the best possible service based upon concern, compassion and professionalism in all endeavors

FY 2018 Accomplishments:

- Designed and ordered the new Quint
- Took possession of a new Medic
- Ordered a new Chief 2 vehicle
- Received SAFER grant from FEMA
- Interviewed over 100 applicants
- Hired 20 new employees
- Designed fire stations 2 and 3
- Broke ground on Station 2
- One promotion to Captain
- One promotion to Driver/Operator
- Changed Fire Department Medical Directors
- Created a new hiring process
- Created a new promotional process
- Created new step-up process

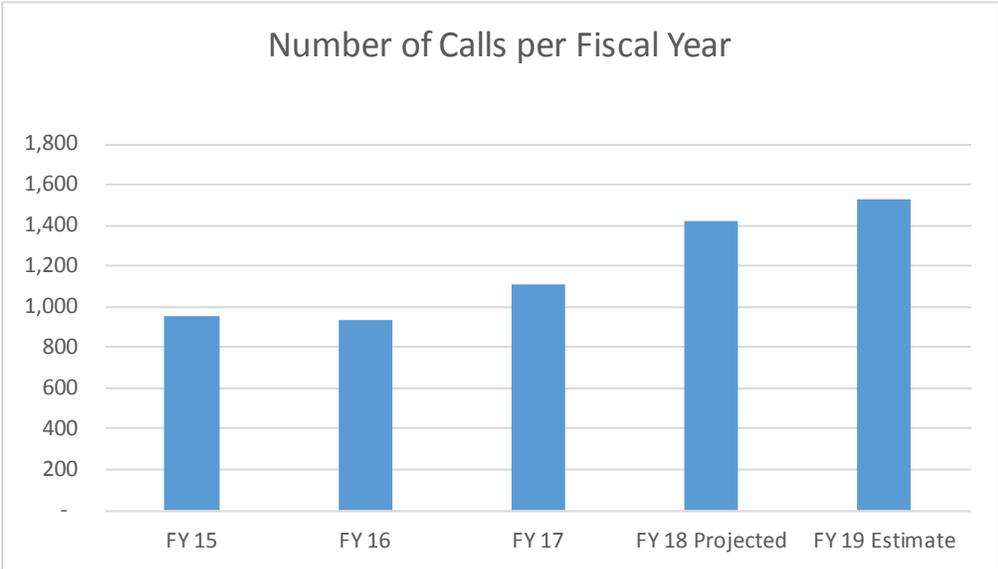
FY 2019 Objectives:

- Complete Fire Station 2
- Break ground on Station 3
- Complete Fire Station 3
- Promote 6 Captains for stations 2 and 3
- Promote 6 Drivers for stations 2 and 3
- Order a new Fire Engine Pumper for Station 3
- Take delivery of the 107' Aerial Quint
- Conduct extensive Aerial training for the new Quint
- Increase Fire and Medical coverage for the city with new stations
- Create new response districts with Collin County Dispatch
- Hire 5 new employees (1 by attrition, 4 budgeted)

General Fund-Fire & EMS

Number of Calls per Fiscal Year

FY 15	FY 16	FY 17	FY 18 Projected	FY 19 Estimate
953	937	1,110	1,422	1,527



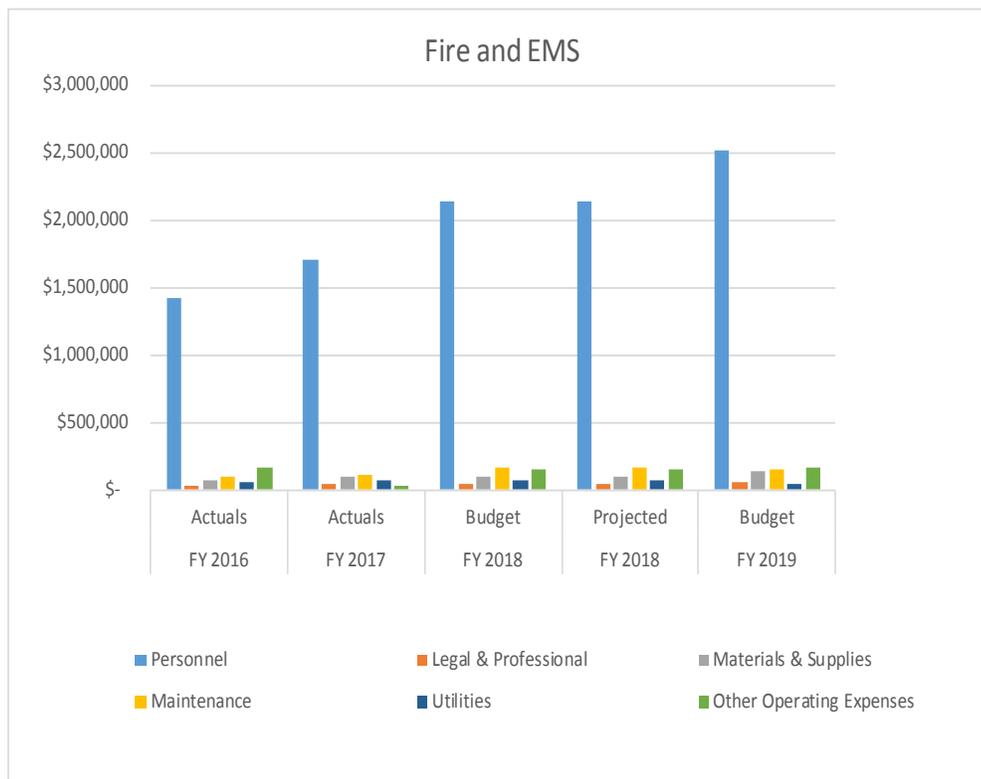
Fund: General Fund
 Department: Fire & EMS
 Account Group: 102-513

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ 1,419,687	\$ 1,699,030	\$ 2,132,564	\$ 2,132,564	\$ 2,519,182	\$ 386,618	18%	\$ 386,618	18%
Legal & Professional	31,313	37,200	37,000	37,000	54,000	\$ 17,000	46%	\$ 17,000	46%
Materials & Supplies	68,366	97,024	93,894	93,894	131,150	\$ 37,256	40%	\$ 37,256	40%
Maintenance	98,851	109,139	165,799	165,799	145,500	\$ (20,299)	-12%	\$ (20,299)	-12%
Utilities	63,190	66,297	69,762	69,762	41,500	\$ (28,262)	-41%	\$ (28,262)	-41%
Other Operating Expenses	158,565	32,227	152,563	152,563	164,741	\$ 12,178	8%	\$ 12,178	8%
Total Expenditures	\$ 1,839,972	\$ 2,040,917	\$ 2,651,582	\$ 2,651,582	\$ 3,056,073	\$ 404,491	15.3%	\$ 404,491	15%

Personnel	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	Personnel Change
	Actual	Actual	Budget	Projected	Budget	
Fire Chief	1	1	1	1	1	0
Deputy Fire Chief	1	1	1	1	1	0
EMS Division Chief	0	1	1	1	1	0
Firefighters/Paramedics	14	16	19	19	23	4
Trainer	0	0	0	0	0	0
Administrative Assistant	0	0	0	0	0	0
Total Personnel	16	19	22	22	26	4

Key Points of FY 2019 Proposed Budget

Add 6 new Firefighters



General Fund-Streets & Drainage

Mission Statement

To perform planning, maintenance and rehabilitation of streets, drainage and traffic control systems that produce safe and efficient movement of traffic flow and storm water throughout the City.

FY2018 Accomplishments:

- Performed approximately 77,000 LF of crack and joint sealing
- Performed approximately 22,000 SF of pavement repairs
- Completed over 83,000 SF of pavement rehabilitation
- Replaced over 250 street signs and posts
- Completed over 30,000 SF of drainage grading
- Inspected approximately 340 drainage inlets

FY 2019 Objectives:

- Implement an annual safety program
- Update department standard operating procedures
- Complete asset data collection
- Perform a condition index assessment
- Continue maintenance program with crack sealing and seal coating
- Continue and expand the rehabilitation program
- Continue the sign replacement program
- Continue to remedy drainage issues
- Implement a vegetative management program

	FY 2016	FY 2017	FY 2018 Projected	FY 2019 Estimated
Miles of Streets	138	154	241	286
Regulatory and warning signs	660	733	800	880
Miles of storm sewer	35	39	48	53
Storm sewer manholes	180	200	223	245
Storm sewer inlets	1217	1352	1502	1652
Acres of drainage right-of-way	8	9	9	9

City of Celina Annual Budget

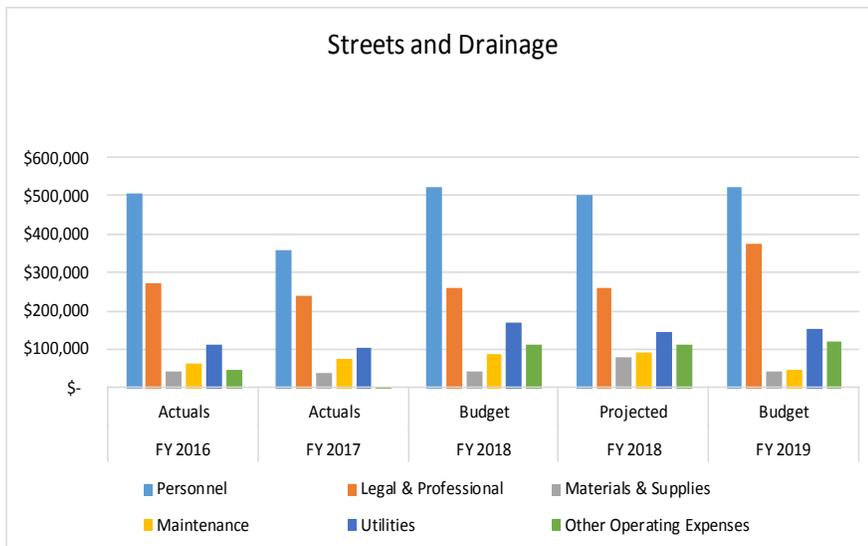
FY2019

Fund: General Fund
 Department: Streets
 Account Group: 102-514

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change	FY 2018 Budget \$ Change	FY 2018 Budget % Change
Personnel	\$ 506,245	\$ 360,423	\$ 522,440	\$ 502,625	\$ 523,157	\$ 20,532	4%	\$ 717	0%
Legal & Professional	275,701	240,876	260,100	260,100	375,100	\$ 115,000	44%	\$ 115,000	44%
Materials & Supplies	45,745	41,722	42,760	79,365	44,500	\$ (34,865)	-44%	\$ 1,740	4%
Maintenance	66,402	78,998	90,000	93,000	49,000	\$ (44,000)	-47%	\$ (41,000)	-46%
Utilities	112,623	106,706	173,100	148,800	155,600	\$ 6,800	5%	\$ (17,500)	-10%
Other Operating Expenses	48,901	3,814	113,385	115,363	123,412	\$ 8,049	7%	\$ 10,027	9%
Total Expenditures	\$ 1,055,618	\$ 832,539	\$1,201,785	\$ 1,199,253	\$ 1,270,769	\$ 71,516	6.0%	\$ 68,984	6%

Personnel	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
Director of Public Works	1	1	1	1	1	0
Asst. Director of PW	1	1	1	0	0	0
Street & Drainage Super.	1	1	1	1	1	0
Maintenance Worker	3	3	3	4	4	0
Street Crew Leader	0	0	0	1	1	0
Engineer in Training	1	1	1	0	0	0
Total Personnel	7	7	7	7	7	0

Key Points of FY 2019 Proposed Budget





CELINA POLICE DEPARTMENT

Mission Statement

The Celina Police Department is committed to achieving a safer community by providing dedicated service and involving our community as partners.

FY 2018 Accomplishments:

- Fully implemented Policy 1.8 Strategic Operations System, consisting of Community Policing, Procedural Justice, Intelligence-led Policing, Problem-solving Policing, and Evidence Based Policing.
- Established the framework for the newly formed Special Operations Division consisting of the Special Response Team (SRT), Intelligence, and Narcotics.
- Staffed the Assistant Chief position and added three new officers.
- Increased the operational capacity of the Special Response Team and the Special Investigative Unit.
- Established a framework accommodating the expansion of the Standard Operating Procedures of the Patrol Division, Special Operations Division, and Criminal Investigation Division.
- Completed an evaluation of the 2015 – 2020 Strategic Plan, which identified that 14 out of 30 priority actions were achieved at the 100% level and are effective.

FY 2019 Objectives:

- Increase the operational capacity of the Patrol Division with additional officers and geographical assignment.
- Expand the components of the newly formed Special Operations Division by increasing the operational capacity of Narcotics and Intelligence, and the addition of a Sergeant to the division.
- Continue to focus on the 2015 – 2020 Strategic Plan.
- Continue to meet training objectives identified through training analysis.



National Night Out



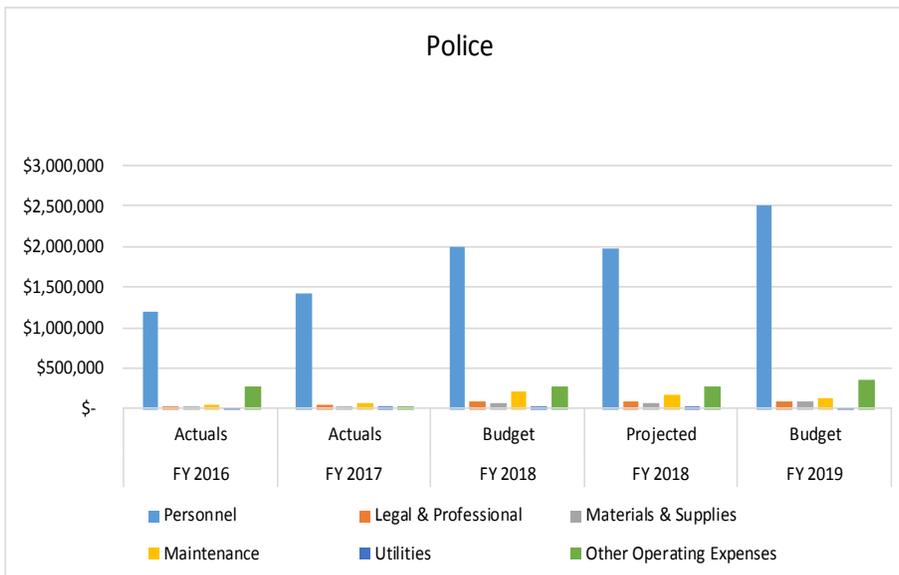
Fund: General Fund
 Department: Police
 Account Group: 102-515

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ 1,212,548	\$ 1,423,024	\$ 2,013,618	\$ 1,994,428	\$ 2,525,255	\$ 530,827	27%	\$ 511,637	25%
Legal & Professional	30,810	61,810	99,114	99,114	101,613	\$ 2,499	3%	\$ 2,499	3%
Materials & Supplies	44,152	43,398	81,635	75,835	102,000	\$ 26,165	35%	\$ 20,365	25%
Maintenance	65,133	85,846	226,122	186,490	141,332	\$ (45,158)	-24%	\$ (84,790)	-37%
Utilities	10,324	29,148	33,750	37,350	25,150	\$ (12,200)	-33%	\$ (8,600)	-25%
Other Operating Expenses	283,803	39,720	277,465	273,730	370,264	\$ 96,534	35%	\$ 92,799	33%
Total Expenditures	\$ 1,646,770	\$ 1,682,946	\$ 2,731,704	\$ 2,666,947	\$ 3,265,614	\$ 598,667	22.4%	\$ 533,910	20%

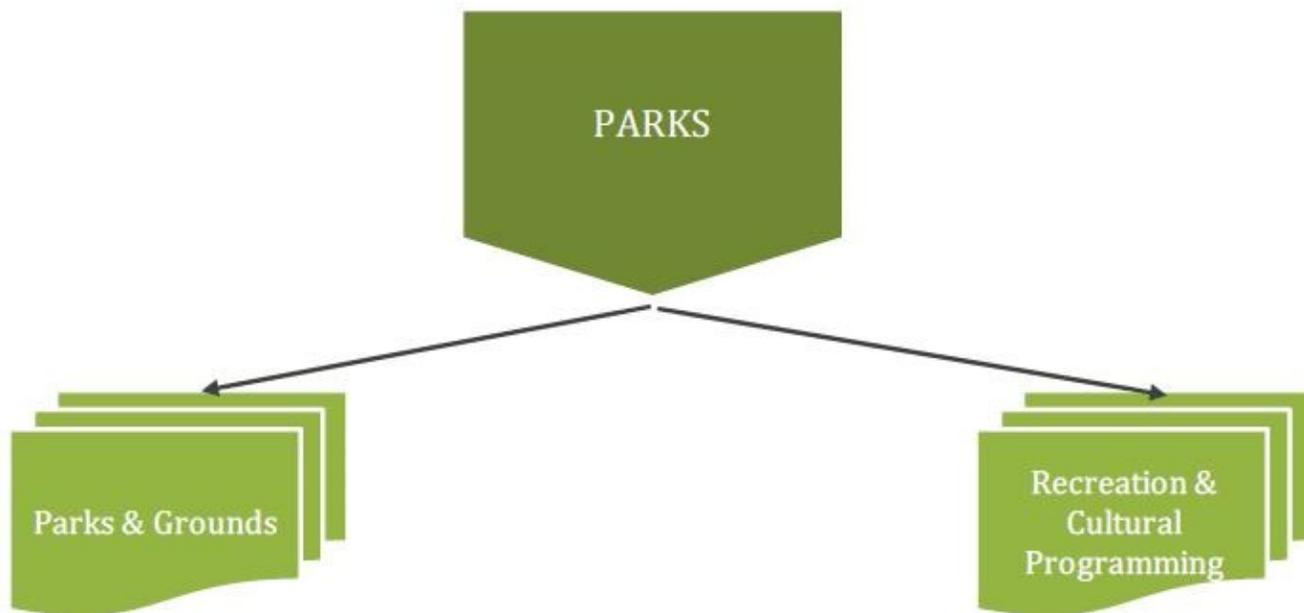
	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	Personnel Change
Personnel	Actual	Actual	Budget	Projected	Budget	
Police Chief	1	1	1	1	1	0
Asst. Police Chief	1	0	1	1	1	0
Administrative Assistant	1	0	0	0	0	0
Public Safety Officer	0	1	1	1	1	0
Police Lieutenant	1	1	1	1	1	0
Police Sergeant	1	4	4	4	4	0
Patrol Officer	12	12	13	13	19	6
Total Personnel	17	19	21	21	27	6

Key Points of FY 2019 Proposed Budget

Add 6 new police officers



Parks and Recreation



Mission Statement

It is the mission of the Celina Parks and Recreation Department to preserve, enhance and protect open spaces and to create recreational opportunities for growth and enhancement by developing diverse services and programs that promote citizen involvement and a strong sense of community.

FY 2018 Accomplishments:

- Fields mowed 3 times per week
- Lips repaired for safe play
- Diamond Pro added to help dry for games
- Wind screens installed to help batters eye in outfield fence
- Polly cap added on outfields
- Continued with monthly weed and pest control
- Hired an Irrigation Tech and one Maintenance Worker



**Old Celina Park
Baseball Fields**



**Triangle Color
in flower beds**

General Fund-Parks and Recreation

FY 2019 Objectives:

- Begin design of 20 acre – Old Celina Park

OF TEAMS BY SPORT

SPORT	SEASON (S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 Projected	FY 2019 Estimated
<i>flag football *</i>	Fall	25	41	50	60	72	75
baseball	Spring	13	15	18	21	24	26
girls softball	Spring	7	7	8	9	6	5
girls softball	Fall	1	4	4	1	0	0
<i>7on7 football *</i>	Spring	18	28	20	34	24	28
basketball	Winter	10	15	24	17	20	22
adult softball	summer/fall	21 / 0	6/0	12/0	8/6	11/10	10/8

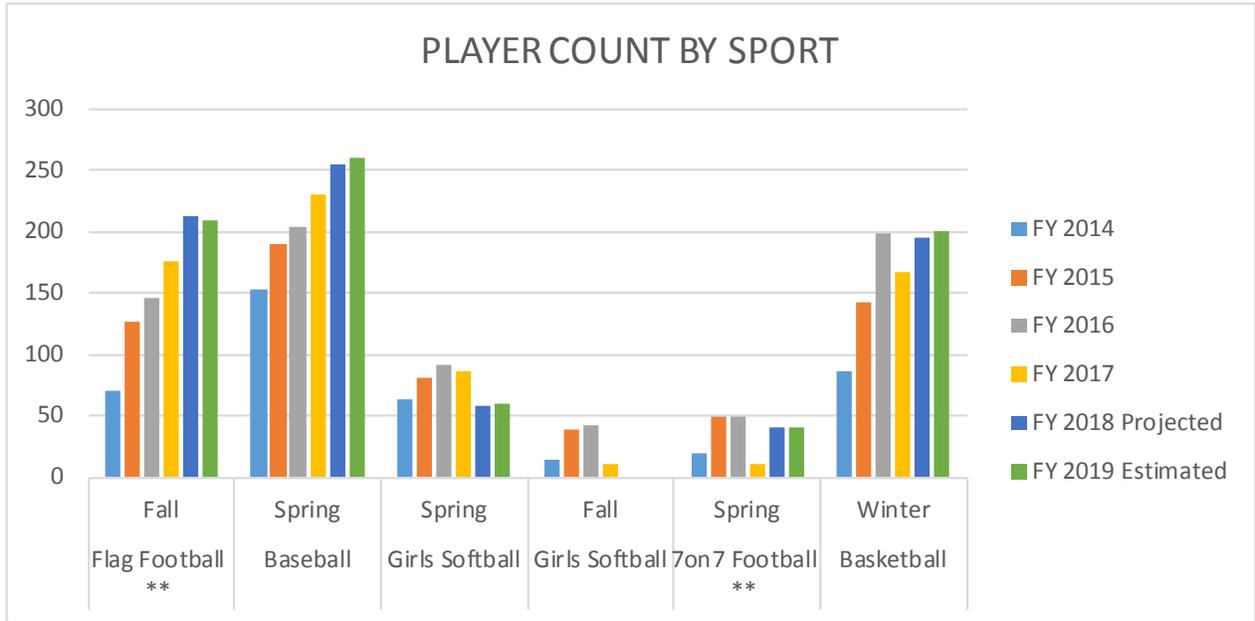
* indicates Parks and Rec runs the league/not all teams are from Celina

CELINA PLAYER COUNT

SPORT	SEASON (S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 Projected	FY 2019 Estimated
<i>flag football **</i>	Fall	70	126	147	176	213	210
baseball	Spring	153	190	204	231	255	260
girls softball	Spring	63	81	91	86	59	60
girls softball	Fall	15	39	42	10	0	0
<i>7on7 football **</i>	Spring	20	50	50	10	40	40
basketball	Winter	86	143	198	168	195	200

** indicates only Celina players included in total

General Fund-Parks and Recreation



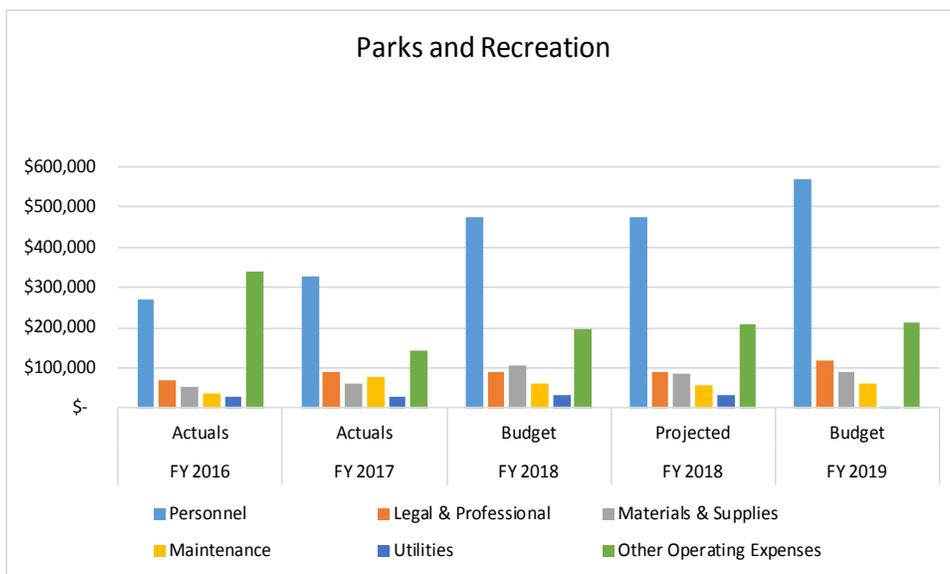
** indicates only Celina players included in total

Fund: General Fund
 Department: Parks
 Account Group: 102-516

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ 270,728	\$ 326,617	\$ 475,607	\$ 475,107	\$ 569,234	\$ 94,127	20%	\$ 93,627	20%
Legal & Professional	67,998	89,700	90,000	90,000	120,000	\$ 30,000	33%	\$ 30,000	33%
Materials & Supplies	53,756	62,253	105,700	85,550	88,950	\$ 3,400	4%	\$ (16,750)	-16%
Maintenance	34,214	77,386	62,600	55,100	60,000	\$ 4,900	9%	\$ (2,600)	-4%
Utilities	28,196	29,368	32,500	33,500	5,000	\$ (28,500)	-85%	\$ (27,500)	-85%
Other Operating Expenses	338,338	144,019	198,000	206,711	210,550	\$ 3,839	2%	\$ 12,550	6%
Total Expenditures	\$ 793,229	\$ 729,343	\$ 964,407	\$ 945,968	\$ 1,053,734	\$ 107,766	11.4%	\$ 89,327	9%

Personnel	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
Parks Director	1	1	1	1	1	0
Assistant Parks Director	1	1	1	1	1	0
Crew Leader	1	1	1	1	1	0
Maintenance Worker	2	2	3	3	3	0
Park Superintendent	0	0	0	0	0	0
Parks & Rec Supervisor	0	0	0	0	0	0
Chemical Technician	0	1	1	1	1	0
Irrigation Technician	0	0	1	1	1	0
Total Personnel	5	6	8	8	8	0

Key Points of FY 2019 Proposed Budget



Mission Statement

To provide a brand and image for the City of Celina while serving as a central resource for information on City activities, the community and events, through social media, the web and other avenues of communication.



The Marketing department is being used to track expenses related to the City's events including Cajun Fest, Splash & Blast and other events and to budget for the Main Street Director salary and benefits

FY 2018 Accomplishments:

- Created a new digital newsletter
- Implemented CITIBOT
- Started a NextDoor account to better target residents with information related to their location.
- Opened a Youtube channel to keep our residents informed via videos.
- Engaged the community more on all social media platforms and by hosting educational programs such as Public Safety Day
- Town Hall Meeting
- Increased collaboration with city departments to create story ideas that provide a positive message about the City of Celina to our community.
- Increased the number of Celina articles in the local newspapers and magazines using press releases and all social media platforms.
- Annual Report

FY 2019 Objectives:

- Create a crisis communication plan
- Monitor any news on Celina and create reports on analytics for city staff and council members
- Create a social media policy
- Tell the story about Celina with videography

Fund: General Fund
 Department: Marketing
 Account Group: 102-519

Expenditures	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019	FY 2019	Change from	Change from
						Budget/Projected \$ Change	Budget/Projected % Change	FY 2018 Budget \$ Change	FY 2018 Budget % Change
Personnel	\$ 166,341	\$ 94,992	\$ 175,871	\$ 175,871	\$ 179,278	\$ 3,407	2%	\$ 3,407	2%
Legal & Professional	-	-	-	-	-	\$ -	0%	\$ -	#DIV/0!
Materials & Supplies	2,486	215	3,250	3,000	3,750	\$ 750	25%	\$ 500	15%
Maintenance	651	-	800	800	-	\$ (800)	-100%	\$ (800)	-100%
Utilities	3,133	403	2,175	1,925	1,550	\$ (375)	-19%	\$ (625)	-29%
Other Operating Expenses	68,173	201,769	163,933	158,933	206,150	\$ 47,217	30%	\$ 42,217	26%
Total Expenditures	\$ 240,785	\$ 297,378	\$ 346,029	\$ 340,529	\$ 390,728	\$ 50,199	14.7%	\$ 44,699	13%

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
Personnel						
Marketing Manager	1	0	1	1	1	0
Main Street Director	1	1	1	1	1	0
Total Personnel	2	1	2	2	2	0



Mission Statement

The City of Celina Engineering Department is dedicated to providing public infrastructure essential to the safety, health, mobility and quality of life for citizens, businesses and visitors in our community. The Engineering Department focuses on providing professional, well-organized, and cost effective municipal engineering services to the citizens of Celina, as well as other departments of the City.

FY 2018 Accomplishments:

- Add a SWPPP/ROW inspector
- Convert to an inhouse GIS manager, begin plannometrics applciation
- Provide continued support for other City departments
- Begin design on the following projects:
 - a. Fire station #2
 - b. Fire Station #3
 - c. Old Celina Park expansion & lighting
 - d. Glendenning Pkwy - FM 428 to Preston
 - e. Oklahoma/Malone 12" Water line extension
 - f. Downtown Drainage upgrade - Phase 1
 - g. Pressure plane modification
begin doe branch drainage study
 - h. begin regional detention sutdy
- Begin construction on the following projects:
 - a. 2 MGD Elevated Storage Tank
 - b. Ownsby sewer line
 - c. Preston Road Water Loop Line
 - d. Sunset Blvd
 - f. SE Sector Sewer Extension to Parks at Wilson Creek
 - h. CR 83 (Ownsby Pwky)
 - i. WWTP expansion to 0.95 MGD
- Complete construction for the following projects:
 - a. Downtown WWTP Upgrades
 - b. CR 134 water line - convert DC ranch from Merrilee to City of Celina
 - c. Morgan Lakes drainage
 - e. Wells Road (CR 84)
 - g. Merritt Erosion Issue
- Perform updates to the water/sewer/thoroughfare master plan
- Coordinate with Public Works on phasing and implementing downtown improvements
- Continue to process plan reviews
- Continue to process engineering related permits
- Begin better coordination with franchise utilites
- Provide input and coordination efforts for the following TxDOT projects:
 - a. FM 1461
 - b. FM 1385

General Fund-Engineering

- Provide input and coordination efforts for the following Collin County projects:
 - a. Outer Loop
 - b. Frontier Parkway
 - c. Mutual boundary roads
- Provide input and coordination efforts for the following NTTA projects:
 - a. Southbound Frontage Road - US 380 to FM 428
 - b. NB FR Rd from FM 428 to Grayson county line
 - c. Main Lane construction from US 380 to FM 428
- Utilize Stormwater Utility Money to fund maintenance and CIP projects
- Provide input for the Comprehensive Plan Update
- Continue to provide input and calculations for Development Agreements
- Provide input and help coordinate the Facilities Master Plan
- Increase public outreach and information for projects
- Perform annual update of the Standard Details and Engineering Design Standards

FY 2019 Objectives:

- Provide continued support for other City departments
- Begin design on the following projects:
 - a. Fire station #4
 - b. Wilson Creek Park
 - c. WWTP expansion to 2.0 MGD
 - d. Preston Road lighting Phase 1
 - e. Downtown Drainage upgrade - Phase 2
 - f. regional detention pond(s)
- Begin construction on the following projects:
 - a. Fire station #2
 - b. Fire Station #3
 - c. Old Celina Park expansion & lighting
 - d. Glendenning Pkwy - FM 428 to Preston
 - e. Sunset Blvd from Preston to CR 92
 - f. Downtown Drainage upgrade - Phase 1
- Complete construction for the following projects:
 - a. 2 MGD Elevated Storage Tank
 - b. Oklahoma/Malone 12" Water line extension
 - c. SE Sector Sewer Extension to Parks at Wilson Creek
 - d. Ownsby sewer line
 - e. Wells Road (CR 84)
 - f. Preston Road Water Loop Line
 - g. CR 83 (Ownsby Pwky)
 - h. WWTP expansion to 0.95 MGD
 - i. Pressure plane modification
 - j. complete doe branch drainage study
 - k. regional detention study

- Perform updates to the water/sewer/thoroughfare impact fee
- Complete analysis of regional detention study
- Complete drainage analysis of Doe Creek Basin
- Coordinate with Public Works on phasing and implementing downtown improvements
- Continue to process plan reviews
- Continue to process engineering related permits
- Begin better coordination with franchise utilities
- Provide input and coordination efforts for the following TxDOT projects:
 - a. FM 1461
 - b. FM 1385
- Provide input and coordination efforts for the following Collin County projects:
 - a. Outer Loop
 - b. Frontier Parkway
 - c. Mutual boundary roads
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- Increase public outreach and information for projects
- Perform annual update of the Standard Details and Engineering Design Standards

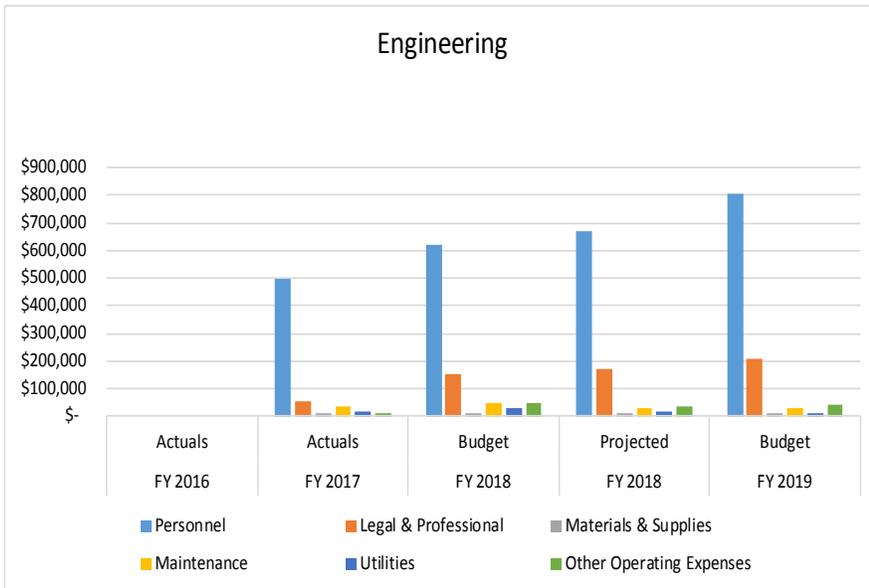
Fund: General Fund
 Department: Engineering
 Account Group: 102-520

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ -	\$ 494,479	\$ 620,920	\$ 669,448	\$ 807,369	\$ 137,921	21%	\$ 186,449	30%
Legal & Professional	-	53,075	152,880	173,000	207,000	\$ 34,000	0%	\$ 54,120	35%
Materials & Supplies	-	9,337	13,980	11,502	12,000	\$ 498	4%	\$ (1,980)	-14%
Maintenance	-	35,384	48,620	26,612	32,040	\$ 5,428	20%	\$ (16,580)	-34%
Utilities	-	17,726	29,880	17,359	13,820	\$ (3,539)	-20%	\$ (16,060)	-54%
Other Operating Expenses	-	12,489	50,012	35,187	39,072	\$ 3,885	11%	\$ (10,940)	-22%
Total Expenditures	\$ -	\$ 622,489	\$ 916,292	\$ 933,108	\$ 1,111,301	\$ 178,193	19.1%	\$ 195,009	21%

Personnel	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
Director of Engineering	1	1	1	1	1	0
Asst. Director of Engineering	0	0	0	1	1	0
Engineer	0	1	1	1	1	0
Engineer in Training	1	1	1	1	1	0
Sr. Construction Inspector	1	1	1	1	1	0
Construction Inspector	1	2	2	2	2	0
Total Personnel	4	6	6	7	7	0

Key Points of FY 2019 Proposed Budget

The Engineering department was created in FY 2017



Mission Statement

To partner with other City departments to maximize the potential of our greatest asset – our employees. We are committed to the recruitment, retention, development and retention of our City workforce, thereby fostering an environment conducive to employee accountability and success.

FY 18 Accomplishments:

- Transition applications from paper to an on-line environment.
- Streamline benefits administration processes.
- Revise New Employee Orientation
- Created and/or modified a number of forms utilized by everyone in the City including the PAF, FML, NEO Checklist, ADA Questionnaire.
- Establish compliance with E-Verify system.
- Establish compliance with DOT Alcohol and Drug Testing.
- Develop compliance training program with classes in DOT Alcohol and Drug Awareness for Supervisors, Family and Medical Leave, and Americans with Disabilities training.
- Completed and Implement City-wide supervisor/subordinate “Check-Ins”.
- Program Customer Service training with Strategic Government Resource (SGR).
- Institute Employee Recognition program
- Implement electronic on-boarding
- Provided Employees and Supervisors with a viable avenue for all HR related issues.

FY 19 Objectives:

- Overhaul Employee Insurance and Open Enrollment
- Work on Employee luncheon for November and December (roll out “swag”, ornaments, etc.)
- Develop and Implement Supervisory Training
- Implement Dependent Substantiation program
- Complete Position Description Revision
- Complete Revisions to Personnel Policies
- Completely overhaul Employee Onboarding
- Become HIPAA Compliant
- Develop process guides for major HR Functions
- Increase the Number of Internal Training Opportunities such as Workers Compensation, Safety, etc.

Fund: General Fund
 Department: Human Resources
 Account Group: 102-521

New Department

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 198,741	\$ 198,741	100%	\$ 198,741	100%
Legal & Professional	-	-	-	-	-	\$ -	0%	\$ -	0%
Materials & Supplies	-	-	-	-	12,000	\$ 12,000	100%	\$ 12,000	100%
Maintenance	-	-	-	-	1,000	\$ 1,000	100%	\$ 1,000	100%
Utilities	-	-	-	-	3,330	\$ 3,330	100%	\$ 3,330	100%
Other Operating Expenses	-	-	-	-	59,764	\$ 59,764	100%	\$ 59,764	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 274,835	\$ 274,835	100.0%	\$ 274,835	100%

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	
Personnel	Actual	Actual	Budget	Projected	Budget	Personnel Change
HR Director	0	0	0	0	1	1
HR Generalist	0	0	0	0	1	1
Total Personnel	0	0	0	0	2	2

Key Points of FY 2019 Proposed Budget

The Human Resources Department was created during FY 2019. Previously, it was budgeted under the General Services Office.





Water and Wastewater Fund

Water and Wastewater Fund Summary

Water and Wastewater Fund Revenues

Water and Wastewater Fund Expenses

Water Department

Wastewater Department

Trash & Recycling

Utility Billing

Water and Wastewater Debt Service

Non-Departmental

Water and Wastewater Fund Summary

City of Celina Annual Budget

FY2019

INCOME STATEMENT	Actual		Budget	Projected	Budget	FY 18/19
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	% Change
Beginning Cash & Investments	\$ 2,120,144	\$ 2,236,159	\$ 5,462,231	5,462,231	\$ 6,324,191	
REVENUES						
<i>Fines & Fees</i>	2,460,905	1,680,010	1,868,860	1,871,535	2,097,325	12.22%
<i>Penalties & Interest</i>	211,832	274,098	190,850	255,173	243,750	27.72%
<i>Water/Sewer Sales</i>	5,848,927	7,461,391	8,388,419	9,044,020	9,521,997	13.51%
<i>Other Revenues</i>	2,449,616	2,082,534	466,792	487,441	511,722	9.63%
TOTAL REVENUES	10,971,280	11,498,033	10,914,921	11,658,169	12,374,794	13.38%
EXPENSES						
<i>Water Department</i>	5,329,450	3,490,142	4,160,937	4,275,050	5,181,803	24.53%
<i>Wastewater Department</i>	1,050,302	2,070,521	1,986,173	1,717,382	2,084,614	4.96%
<i>Utility Billing</i>	-	196,113	292,259	290,185	310,337	6.19%
<i>Trash & Recycling</i>	415,983	483,403	583,234	583,234	690,775	18.44%
<i>Other Expenses</i>	1,881,033	1,539,782	527,000	527,000	693,430	31.58%
<i>Debt Service</i>			3,403,358	3,403,358	3,413,836	0.31%
TOTAL EXPENSES	8,676,768	7,779,961	10,952,961	10,796,209	12,374,794	12.98%
NET INCOME	2,294,512	3,718,072	(38,040)	861,960	-	
<i>Adjustments*</i>						
<i>Other Financing Sources (Uses)</i>	(2,178,497)	(492,000)				
<i>Reserve Requirements</i>						
Ending Cash & Investments	\$ 2,236,159	\$ 5,462,231	\$ 5,424,191	\$ 6,324,191	\$ 6,324,191	
<i>*Adjustments include depreciation and restricted cash & investments</i>						

Debt Service payments pertaining to water/sewer projects are budgeted in the Water and Wastewater Fund.

All FY actuals are audited numbers.

Water and Wastewater Fund Revenues

City of Celina Annual Budget

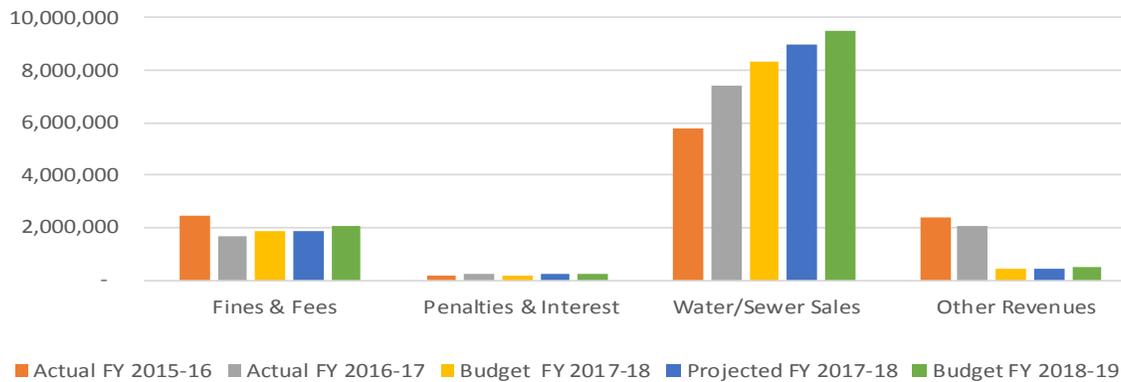
FY2019

Summary of Revenues by Type

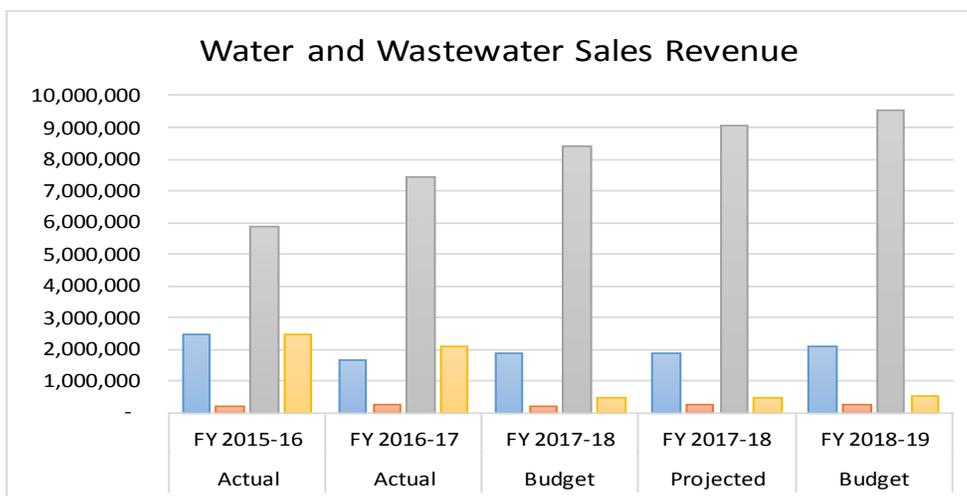
	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	FY 18/19 % Change
<i>Fines & Fees</i>	2,460,905	1,680,010	1,868,860	1,871,535	2,097,325	12.22%
<i>Penalties & Interest</i>	211,832	274,098	190,850	255,173	243,750	27.72%
<i>Water/Sewer Sales</i>	5,848,927	7,461,391	8,388,419	9,044,020	9,521,997	13.51%
<i>Other Revenues</i>	2,449,616	2,082,534	466,792	487,441	511,722	9.63%
TOTAL REVENUES	\$ 10,971,280	\$ 11,498,033	\$ 10,914,921	\$ 11,658,169	\$ 12,374,794	13.38%

Comparison of Revenues by Year

Water & Wastewater Fund



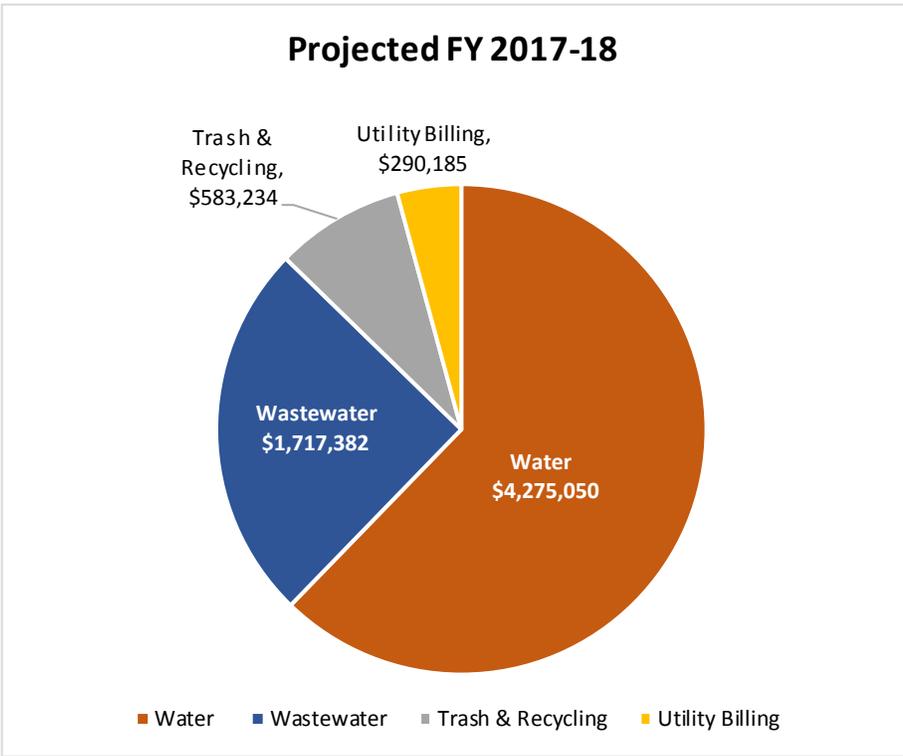
Water and Wastewater Sales Five Year Comparison



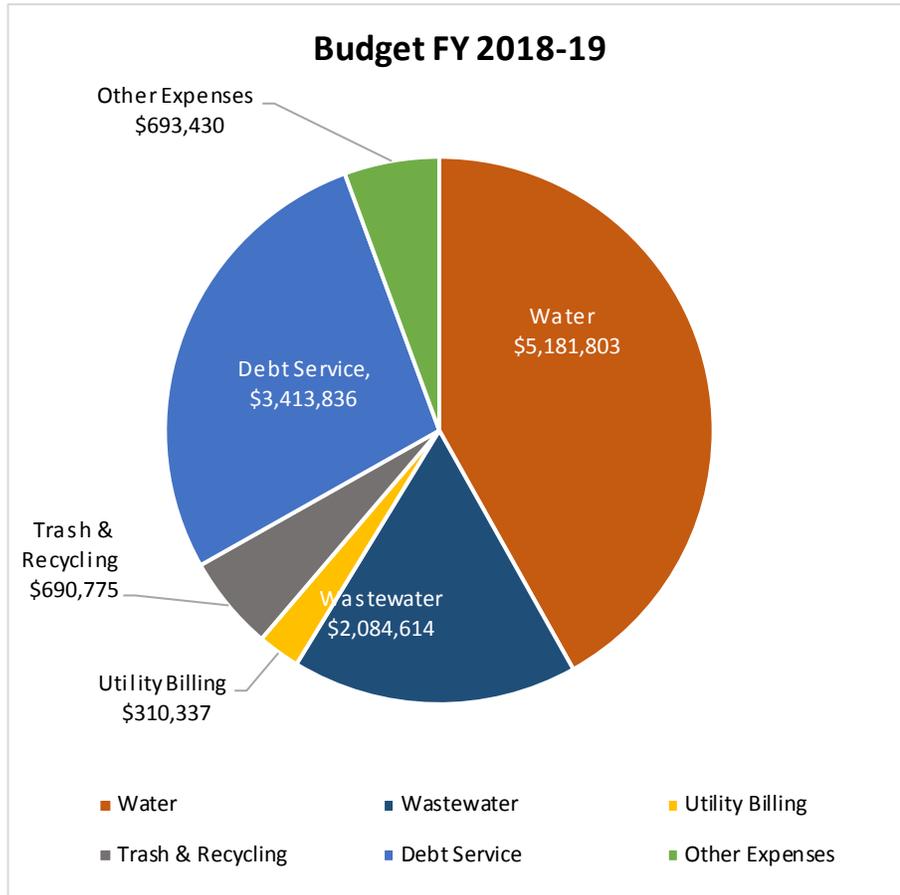
Water and Wastewater Fund Expenses

Summary of Expenses by Department	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	FY 18/19 % Change
EXPENSES						
<i>Water Department</i>	5,329,450	3,490,142	4,160,937	4,275,050	5,181,803	24.53%
<i>Wastewater Department</i>	1,050,302	2,070,521	1,986,173	1,717,382	2,084,614	4.96%
<i>Utility Billing</i>	-	196,113	292,259	290,185	310,337	6.19%
<i>Trash & Recycling</i>	415,983	483,403	583,234	583,234	690,775	18.44%
<i>Other Expenses</i>	1,881,033		527,000	527,000	693,430	100.00%
<i>Debt Service</i>			3,403,358	3,403,358	3,413,836	100.00%
TOTAL EXPENSES	\$ 8,676,768	\$ 6,240,179	\$10,952,961	\$10,796,209	\$12,374,794	12.98%

*The Utility Billing department is a new department for FY17. Fund expense detail is found under department summary section.



Water and Wastewater Fund Expenses



Water and Wastewater Fund

The Water & Wastewater (aka Sewer) Fund is responsible for maintaining 178 miles of water line, 1555 fire hydrants, 141 miles of sewer lines, and treating approximately 999.6 Million gallons of water per year. Other responsibilities include responding to customer requests; cleaning, inspecting, and repairing sewer lines; installing water/sewer services upon request; repairing water lines, valves and fire hydrants; water/wastewater capital improvement projects, meter reading, and other related services.

FY 2018 Accomplishments:

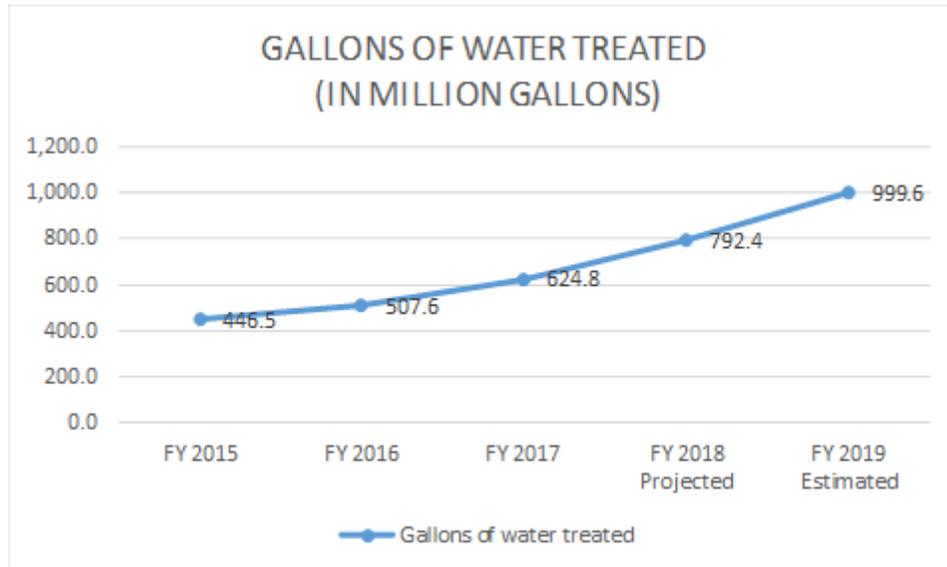
- Abandoned six inch water main on Oklahoma street and tied over all services to new twelve inch.
- Abandoned one inch water main on S. Louisiana street and tied over all services to new twelve inch.
- Reorganized departmental divisions to promote a higher level of efficiency.
- Repaired over 160 water leaks
- Installed over 12 water taps
- Performed 5443 locates
- Repaired or replaced 60 Fire Hydrants
- Replaced over 60 meter boxes
- Installed over 1404 new meters
- Replaced over 298 broken meters due to residential construction
- Performed over 934 investigations and repairs to maintain accurate water consumption data
- Performed over 896 disconnects and reconnects
- Performed 1340 meter inspections
- Implemented a monthly TML safety program
- Started Updating department standard operating procedures
- Continued to improve the safety program
- Continued to update department standard operating procedures
- Continued downtown rehabilitation program

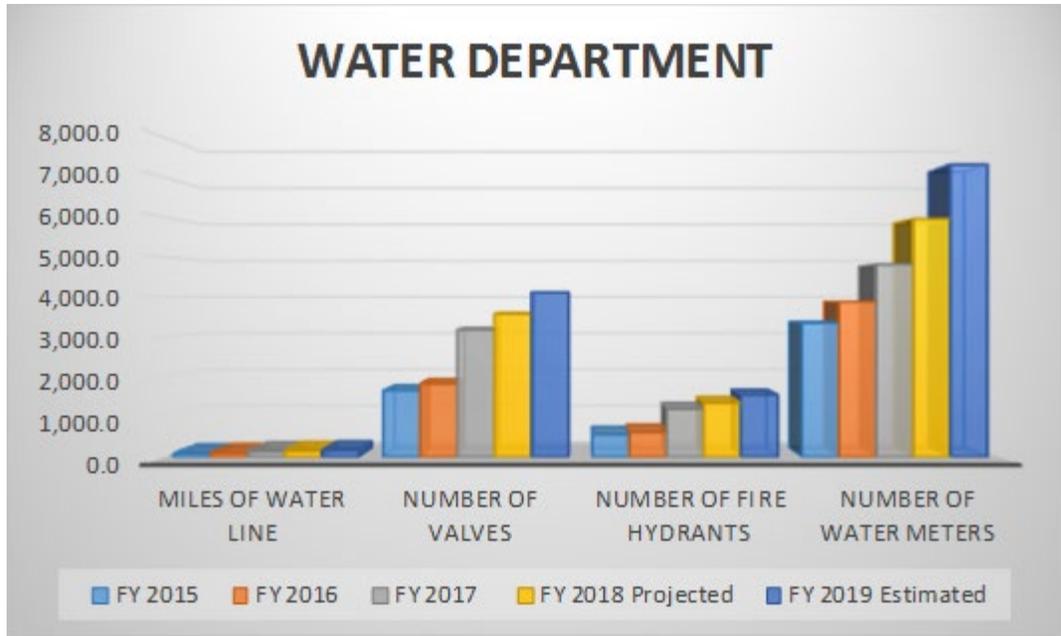
Water and Wastewater Fund-Water Department

FY 2019 Objectives:

- Continue valve and hydrant maintenance program
- Continue to improve the safety program
- Continue to update department standard operating procedures
- Identify and abandon redundant water mains
- Continue downtown rehabilitation program
- Continue to update department standard operating procedures

	FY 2015	FY 2016	FY 2017	FY 2018 Projected	FY 2019 Estimated
Gallons of water treated	446.5M	507.6M	624.8M	792.4M	999.6M
Miles of water line	100	112	154	168	178
Number of valves	1,666	1,833	3,184	3,581	4,118
Number of fire hydrants	569	626	1202	1352	1555
Number of water meters	3,351	3,875	4,810	5,948	7,303





Water and Wastewater Fund-Water Department

City of Celina Annual Budget

FY2019

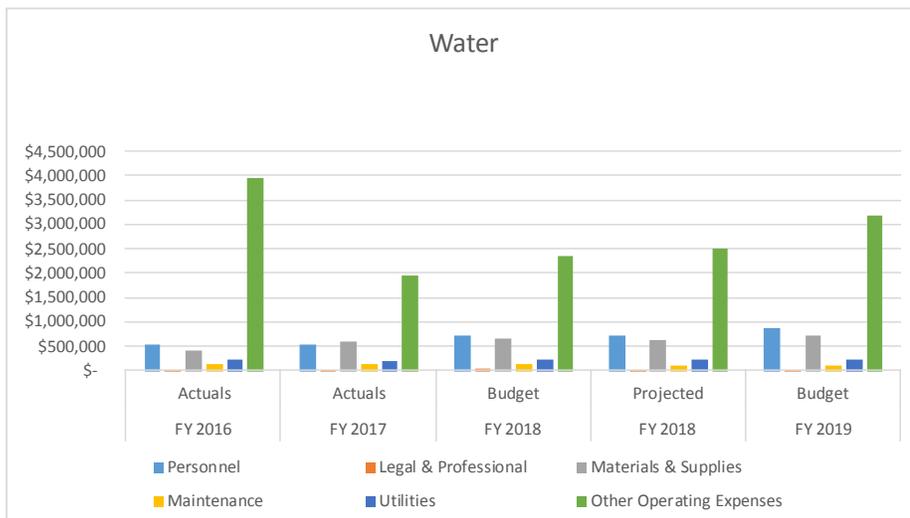
Fund: Water/Wastewater Fund
 Department: Water
 Account Group: 202-521

Expenses	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ 536,269	\$ 534,681	\$ 735,142	\$ 734,092	\$ 877,806	\$ 143,714	20%	\$ 142,664	19%
Legal & Professional	17,108	33,958	50,100	30,000	30,000	\$ -	0%	\$ (20,100)	-40%
Materials & Supplies	423,496	607,240	659,000	643,900	722,000	\$ 78,100	12%	\$ 63,000	10%
Maintenance	148,492	141,193	140,500	118,500	130,500	\$ 12,000	10%	\$ (10,000)	-7%
Utilities	236,277	214,042	227,499	226,499	227,500	\$ 1,001	0%	\$ 1	0%
Other Operating Expenses	3,967,808	1,959,027	2,348,696	2,522,059	3,193,997	\$ 671,938	27%	\$ 845,301	36%
Total Expenses	\$ 5,329,450	\$ 3,490,142	\$4,160,937	\$ 4,275,050	\$ 5,181,803	\$ 906,753	21.2%	\$ 1,020,866	25%

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	
Personnel	Actual	Actual	Budget	Projected	Budget	Personnel Change
Water Supervisor	1	1	1	1	1	0
Water Plant Operator	0	0	0	0	0	0
Water Crew Leader	0	1	1	1	1	0
Sr. Water Crew Leader	0	0	1	1	1	0
Water Technician	3	3	4	4	4	0
Utility Billing Clerks	2	0	0	0	0	0
Meter Supervisor	1	1	1	1	1	0
Senior Meter Technician	0	1	1	1	1	0
Meter Technician	1	1.5	2	2	2	0
Equipment Operator	1	1	2	2	2	0
Utility Locator	0	1	1	1	1	0
Total Personnel	9	10.5	14	14	14	0

Key Points of FY 2019 Proposed Budget

No additional personnel requested for FY 2019



Wastewater Department

Mission Statement

To ensure preservation of the environment through regulatory compliance and continuously evolving to meet the growing demands of Celina while working to maintain the infrastructure to prevent any disruptions of service.

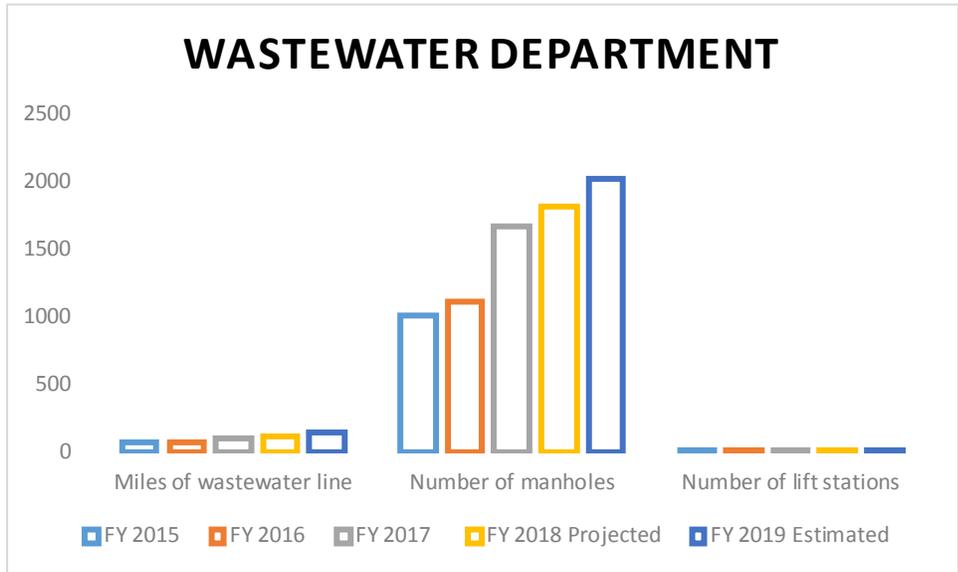
FY 2018 Accomplishments:

- Performed over 300 sewer repairs
- Performed over 1000 sewer work orders
- Responded to over 80 service calls
- Continued the pump and motor replacement program
- Continued the inflow and infiltration program
- Performed over 800 Infrastructure inspections and degreaser dosings
- Performed over 1340 residential service line inspections
- Completed panel upgrades at three lift stations
- Continued design for the WWTP expansion
- Utilized the work order system to improve customer service, accountability and reporting
- Implemented process control standards and lowered test results below permit requirements

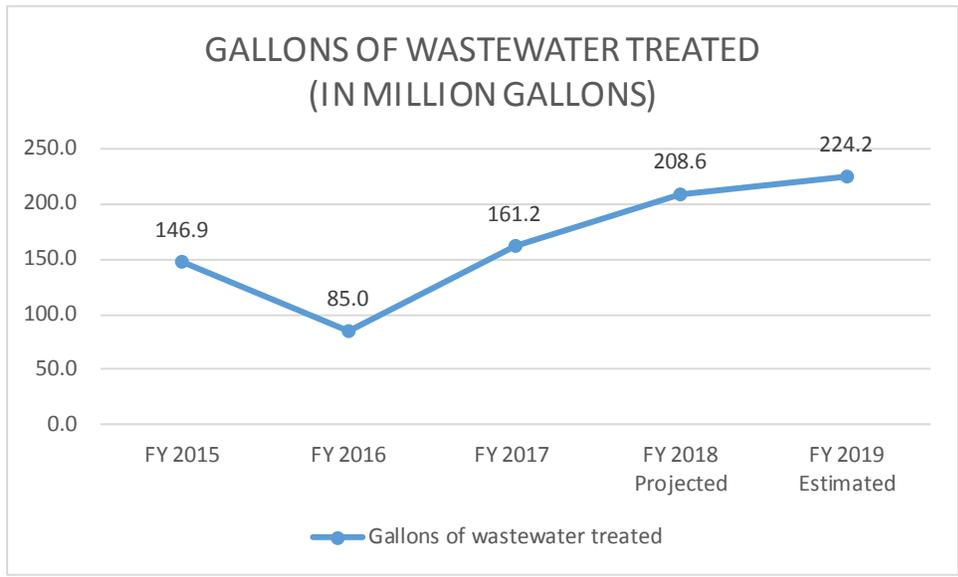
FY 2019 Objectives:

- Continue to improve the safety program
- Continue to update department standard operating procedures
- Continue to utilize the work order system to improve customer service, accountability and reporting
- Continue to remedy identified issues to reduce the amount of inflow and infiltration
- Implement a mainline cleaning and video inspection program
- Develop a mainline point repair program
- Continue the pump and motor replacement program
- Continue the wastewater rehabilitation program
- Begin construction of the WWTP expansion

	FY 2015	FY 2016	FY 2017	FY 2018 Projected	FY 2019 Estimated
Miles of wastewater line	67	74	108	122	141
Number of manholes	1,013	1,115	1,665	1,815	2,018
Number of lift stations	12	11	10	11	11



	FY 2015	FY 2016	FY 2017	FY 2018 Projected	FY 2019 Estimated
Gallons of wastewater treated	146.9	85.0	161.2	208.6	224.2



Water and Wastewater Fund-Wastewater Department

City of Celina Annual Budget

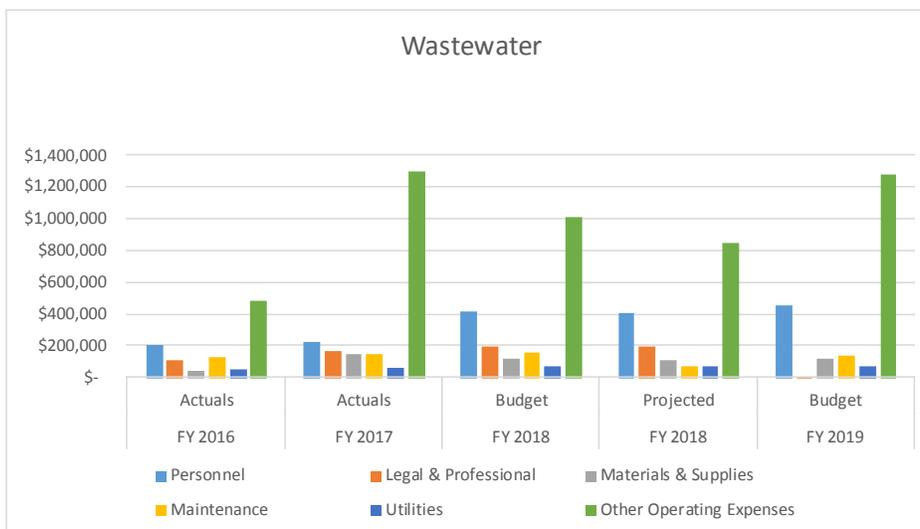
FY2019

Fund: Water/Wastewater Fund
 Department: Wastewater
 Account Group: 202-522

Expenses	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change	FY 2018 Budget \$ Change	FY 2018 Budget % Change
Personnel	\$ 204,159	\$ 231,798	\$ 415,767	\$ 409,582	\$ 456,577	\$ 46,995	11%	\$ 40,810	10%
Legal & Professional	113,498	166,143	195,000	195,000	10,000	\$ (185,000)	-95%	\$ (185,000)	-95%
Materials & Supplies	48,918	155,258	125,500	114,100	121,100	\$ 7,000	6%	\$ (4,400)	-4%
Maintenance	136,190	149,206	157,500	73,500	141,500	\$ 68,000	93%	\$ (16,000)	-10%
Utilities	60,142	69,098	76,000	73,000	76,000	\$ 3,000	4%	\$ -	0%
Other Operating Expenses	487,395	1,299,018	1,016,406	852,200	1,279,437	\$ 427,237	50%	\$ 263,031	26%
Total Expenses	\$ 1,050,302	\$ 2,070,521	\$1,986,173	\$ 1,717,382	\$ 2,084,614	\$ 367,232	21.4%	\$ 98,441	5%

Personnel	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	Personnel Change
Utility Supervisor	1	1	1	1	1	0
Wastewater Plant Operator	0	0	0	1	1	0
Wastewater Crew Leader	0	1	1	1	1	0
Wastewater Equipment Oper	0	0	1	1	1	0
Maintenance Worker	3	3	3	3	3	0
Wastewater Technician	0	0.5	1	1	1	0
Total Personnel	4	5.5	7	8	8	0

Key Points of FY 2019 Proposed Budget



Water and Wastewater Fund-Trash & Recycling

City of Celina Annual Budget

FY2019

Fund: Water/Wastewater Fund
 Department: Trash & Recycling
 Account Group: 202-523

Expenses	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Trash & Recycling	415,983	\$ 483,403	\$ 583,234	\$ 583,234	\$ 690,775	\$ 107,541	18%	\$ 107,541	18%
Total Expenses	\$ 415,983	\$ 483,403	\$ 583,234	\$ 583,234	\$ 690,775	\$ 107,541	18.4%	\$ 107,541	18%



Utility Billing

Mission Statement:

To collect and process accurate information while providing outstanding customer service

FY 18 Accomplishments:

- Processed 1,884 new service applications
- Started and revised laser fiche online forms
- Updated policy and procedure handbook
- Billed 5,595 customers on a monthly basis
- Hired new UB Clerk
- Added new IVR pay system for customers
- Implemented new water and sewer rates
- Implemented alert program for customers for temporary outages and road closures
- Implemented automatic all notifications for accounts subject to cut-off

FY 19 Objectives:

- Continue with laser fiche implementation
- Update website to integrate laser fiche forms
- Attend Tyler Techonology's conference
- Implement new mailing system using Data Prose for late notices
- Hire an additional UB Clerk
- Install a bill paying kiosk in lobby



Water and Wastewater Fund-Utility Billing Department

New Customers Processed

	FY 15	FY 16	FY 17	FY 18 Projected	FY 19 Estimated
<i>Single Family</i>	1,178	1,488	1,962	2,348	2,938
<i>Multi Family</i>	32	26	21	32	35
<i>Commercial</i>	60	63	60	74	81
<i>City Property</i>	3	5	8	8	10
<i>School</i>	0	1	3	2	1

Total Number of Accounts Served

FY 15	FY 16	FY 17	FY 18 Projected	FY 19 Estimated
3,200	3,762	4,584	5,956	7,274



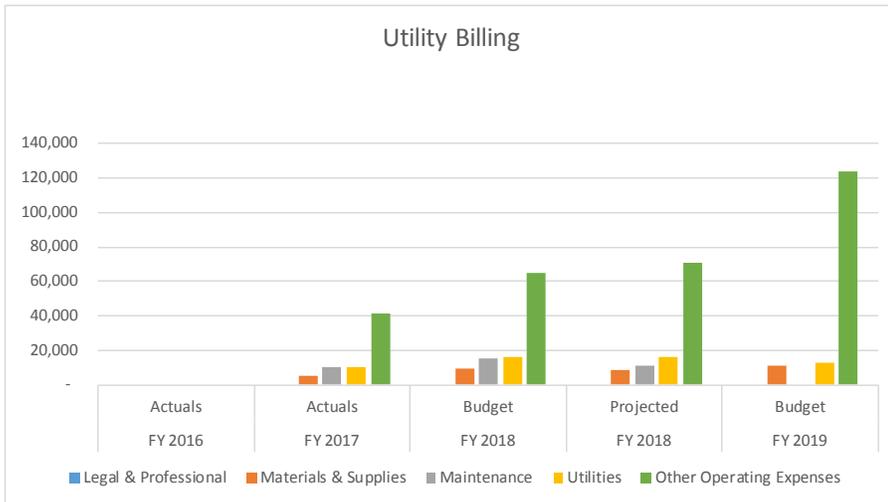
Fund: Water/Wastewater Fund
 Department: Utility Billing
 Account Group: 202-524

Expenses	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
						\$ Change	% Change	\$ Change	% Change
Personnel	\$ -	\$ 128,838	\$ 186,584	\$ 182,634	\$ 162,367	\$ (20,267)	-11%	\$ (24,217)	-13%
Legal & Professional	-					\$ -	0%	\$ -	0%
Materials & Supplies	-	4,922	9,700	8,810	11,290	\$ 2,480	28%	\$ 1,590	16%
Maintenance	-	10,080	15,000	11,500		\$ (11,500)	-100%	\$ (15,000)	-100%
Utilities	-	10,575	16,350	16,550	13,140	\$ (3,410)	-21%	\$ (3,210)	-20%
Other Operating Expenses	-	41,699	64,625	70,691	123,540	\$ 52,849	75%	\$ 58,915	91%
Total Expenses	\$ -	\$ 196,113	\$ 292,259	\$ 290,185	\$ 310,337	\$ 20,152	6.9%	\$ 18,078	6%

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	Personnel Change
Personnel	Actual	Actual	Budget	Projected	Budget	
Utility Billing Clerks	2	2	2	2	2	0
Utility Billing Supervisor	0	0	1	0	1	0
Total Personnel	2	2	3	2	3	0

Key Points of FY 2019 Proposed Budget

Fill the UB Supervisor position and hire the 2nd UB clerk



Water and Wastewater Fund-Debt Service

Water and Wastewater Debt Service

The Water and Wastewater Debt Service Department was created during FY18 to better account for and track debt service payments and not budget them under the operations budget. They are still included and reported in the Water and Wastewater fund along with any non-departmental transfers out to other funds.

City of Celina Annual Budget

FY2019

Fund: Water/Wastewater Fund
 Department: Debt Service
 Account Group: 202-501 and 502

Expenses	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change	FY 2018 Budget \$ Change	FY 2018 Budget % Change
Debt Service-Water	\$ -	\$ 1,313,363	1,313,363	1,319,471	\$ 6,108	0%	\$ 6,108	0%
Debt Service-Wastewater	-	2,089,995	2,089,995	2,094,365	\$ 4,370	0%	\$ 4,370	0%
Total Expenses	\$ -	\$ 3,403,358	\$ 3,403,358	\$ 3,413,836	\$ 10,478	0.3%	\$ 10,478	0.3%

Interest expense was recorded in the Water/Wastewater Fund prior to FY 2018

Fund: Water/Wastewater Fund
 Department: Non-Departmental
 Account Group: 202-500

Expenses	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change	FY 2018 Budget \$ Change	FY 2018 Budget % Change
Transfers	\$ -	\$ 527,000	527,000	603,000	\$ 76,000	14%	\$ 76,000	14%
Total Expenses	\$ -	\$ 527,000	\$ 527,000	\$ 603,000	\$ 76,000	14.4%	\$ 76,000	14%

Transfers out to General Fund were recorded in the Water/Wastewater Fund prior to FY 2018

Water and Wastewater Fund-Debt Service

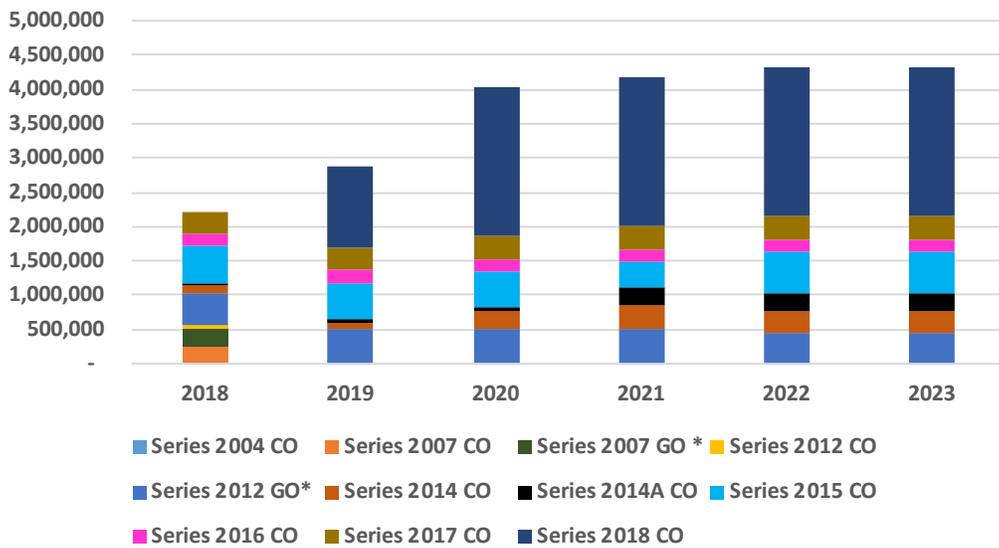
City of Celina FY 2019 Budget Five Year Debt Service

Water & Sewer Supported Debt

	2018	2019	2020	2021	2022	2023
Series 2004 CO	28,652	-	-	-	-	-
Series 2007 CO	230,760	-	-	-	-	-
Series 2007 GO *	248,963	-	-	-	-	-
Series 2012 CO	49,600	-	-	-	-	-
Series 2012 GO*	478,650	500,550	497,500	499,150	440,350	442,900
Series 2014 CO	92,950	92,650	267,350	341,650	338,550	335,300
Series 2014A CO	52,825	52,163	51,500	260,838	259,610	258,250
Series 2015 CO	526,725	529,025	530,525	381,900	591,900	593,500
Series 2016 CO	181,856	186,556	186,106	180,656	185,256	184,656
Series 2017 CO	330,014	336,706	340,531	339,031	337,369	336,069
Series 2018 CO		1,170,513	2,165,875	2,168,125	2,167,875	2,175,125
	\$ 2,220,995	\$ 2,868,163	\$ 4,039,388	\$ 4,171,350	\$ 4,320,910	\$ 4,325,800

CO=Certificates of Obligation
GO=General Obligation Bonds
*Refunding Bonds

5 Year Debt Service Water & Wastewater Supported Debt





Debt Service Fund

Debt Service Fund Summary
History of Ad Valorem Tax Rate
and Components
Debt Service Graphs



Debt Service Fund Summary

The debt service fund is used to account for the revenue of property taxes levied by the City. The resources in the fund are used for payment of principal, interest and related costs on general long-term debt incurred by the City.

Debt Policies

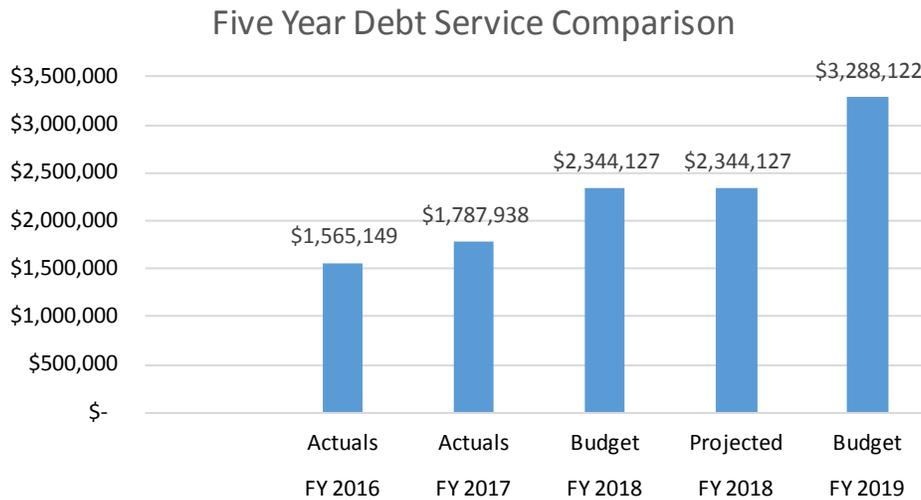
- Debt will not be used for operating costs.
- Whenever possible, the City shall identify alternative sources of funding and availability to minimize the use of debt financing.
- Whenever possible, the City shall use special assessment, revenue or other self-supporting debt instead of general obligation debt.
- 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.
- 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 acquisition or project should also be integrated with the City's Long-Range Financial Plan and the Capital Improvement Plan (CIP).
- The maturity date for any debt issued for acquisition or project will not exceed the estimated useful life of the financed acquisition or project.
- Current revenues or ending fund balances 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.
- The City shall establish affordability guidelines in order to preserve credit quality.

Debt Service Fund

Debt Limit

The City Charter of the City of Celina does not provide for a debt limit. Under provisions of state law, the maximum tax rate is limited to \$2.50 per \$100 assessed valuation.

Note: The budget was approved before the issuance of the 2018 Certificates of Obligation. Therefore, the budgeted numbers differ from the Five Year Debt Service schedule presented below as the budget book was prepared after the COs were issued and the actual debt service schedule was provided. The City intends to amend the budget during mid-year to currently reflect the FY19 Debt Service after issuance of the Certificates of Obligation.



*as budgeted prior to CO issuance

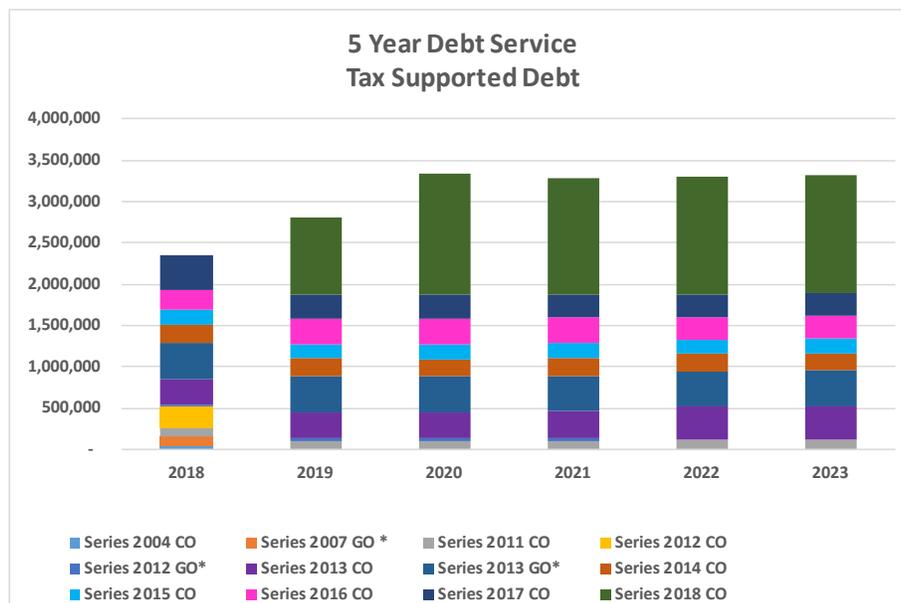
City of Celina FY 2019 Budget Five Year Debt Service

I&S Tax Supported Debt

	2018	2019	2020	2021	2022	2023
Series 2004 CO	53,394	-	-	-	-	-
Series 2007 GO *	95,575	-	-	-	-	-
Series 2011 CO	109,735	107,704	110,754	108,654	111,554	113,704
Series 2012 CO	265,675	-	-	-	-	-
Series 2012 GO*	12,300	27,100	21,350	25,750	-	-
Series 2013 CO	323,125	315,625	323,225	330,300	406,800	413,000
Series 2013 GO*	428,675	432,075	425,275	428,475	426,475	425,825
Series 2014 CO	221,663	219,063	216,463	217,563	213,513	214,463
Series 2015 CO	176,225	174,625	177,625	175,500	177,100	178,500
Series 2016 CO	238,550	308,600	311,400	313,900	263,500	264,700
Series 2017 CO	419,210	281,975	281,775	281,413	280,888	280,638
Series 2018 GO	-	902,435	726,950	590,950	395,450	383,700
Series 2018 CO	-	938,003	1,469,788	1,408,038	1,417,788	1,420,538
	\$ 2,344,127	\$ 3,707,204	\$ 4,064,604	\$ 3,880,541	\$ 3,693,066	\$ 3,695,067

CO=Certificates of Obligation
GO=General Obligation Bonds
*Refunding Bonds

Schedule presented is the actual debt service schedule after issuance of the CO



Debt Service Fund

City of Celina Annual Budget

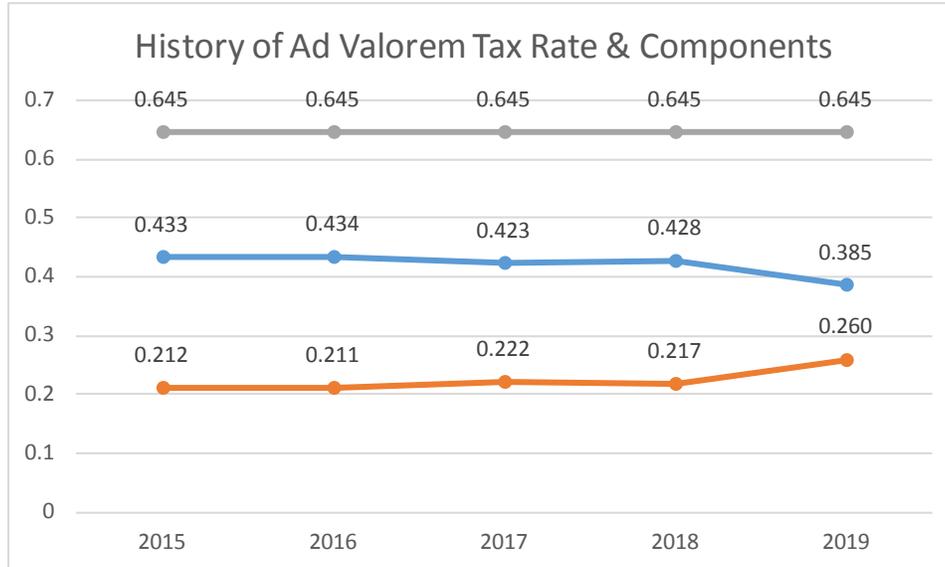
FY2019

Fund: **103**
Department: **Debt Service Fund**

Revenues	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Property Taxes	\$ 1,433,823	\$ 1,887,996	\$ 2,451,511	\$ 2,451,511	\$ 3,360,240	\$ 908,729	37%	\$ 908,729	37%
Contributions	200,000	200,000		\$ -	\$ 200,000	200,000	100%	\$ 200,000	100%
Interest	6,775	13,073	20,000	\$ 20,000	\$ 25,000	5,000	25%	\$ 5,000	25%
Misc Revenue	150,000	154,688	154,690	\$ 154,690	\$ -	(154,690)	-100%	\$ (154,690)	-100%
Transfers	30,000	-		-	\$ -	-	0%	\$ -	0%
Total Revenues	\$ 1,820,598	\$ 2,255,757	\$ 2,626,201	\$ 2,626,201	\$ 3,585,240	959,039	37%	\$ 959,039	37%

Expenditures	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Debt Service	\$ 1,565,149	\$ 1,787,938	\$ 2,344,127	\$ 2,344,127	\$ 3,288,122	\$ 943,995	40%	\$ 943,995	40%
Total Expenditures	\$ 1,565,149	\$ 1,787,938	\$ 2,344,127	\$ 2,344,127	\$ 3,288,122	943,995	40.3%	\$ 943,995	40%
Revenues less Expenditures	\$ 255,449	\$ 467,819	\$ 282,074	\$ 282,074	\$ 297,118				
Beginning Fund Balance	\$ 646,074	\$ 901,523	\$ 1,369,342	\$ 1,369,342	\$ 1,651,416				
Ending Fund Balance	\$ 901,523	\$ 1,369,342	\$ 1,651,416	\$ 1,651,416	\$ 1,948,534				

Debt service for water and wastewater related projects is budgeted and paid out of the Water and Wastewater Fund.



*per \$100 assessed valuation

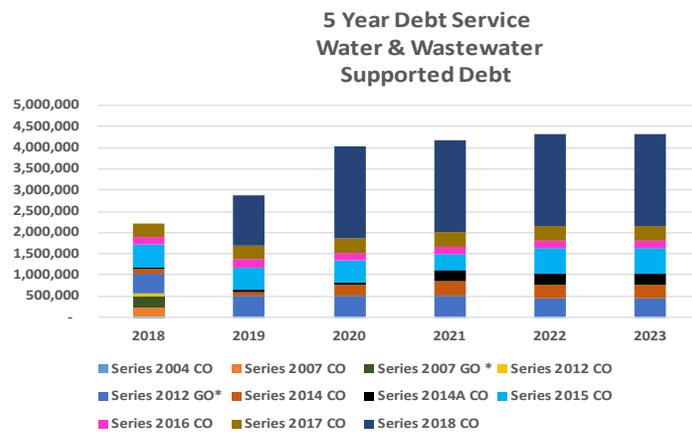
City of Celina, Texas
Net Debt Service
All Outstanding Tax Supported Debt

Period Ending	Principal	Interest	Total Debt Service
09/30/2018	\$ 1,436,110	\$ 908,017	\$ 2,344,127
09/30/2019	\$ 1,955,000	\$ 1,752,204	\$ 3,707,204
09/29/2020	\$ 2,345,000	\$ 1,719,604	\$ 4,064,604
09/30/2021	\$ 2,250,000	\$ 1,630,541	\$ 3,880,541
09/30/2022	\$ 2,150,000	\$ 1,543,066	\$ 3,693,066
09/30/2023	\$ 2,240,000	\$ 1,455,066	\$ 3,695,066
09/29/2024	\$ 2,365,000	\$ 1,362,376	\$ 3,727,376
09/30/2025	\$ 2,465,000	\$ 1,259,761	\$ 3,724,761
09/30/2026	\$ 2,575,000	\$ 1,154,256	\$ 3,729,256
09/30/2027	\$ 2,560,000	\$ 1,043,294	\$ 3,603,294
09/29/2028	\$ 2,665,000	\$ 932,131	\$ 3,597,131
09/30/2029	\$ 2,780,000	\$ 825,419	\$ 3,605,419
09/30/2030	\$ 2,710,000	\$ 713,544	\$ 3,423,544
09/30/2031	\$ 2,805,000	\$ 610,350	\$ 3,415,350
09/29/2032	\$ 2,795,000	\$ 514,113	\$ 3,309,113
09/30/2033	\$ 2,580,000	\$ 406,938	\$ 2,986,938
09/30/2034	\$ 1,945,000	\$ 314,875	\$ 2,259,875
09/30/2035	\$ 1,810,000	\$ 238,425	\$ 2,048,425
09/29/2036	\$ 1,685,000	\$ 175,700	\$ 1,860,700
09/30/2037	\$ 1,720,000	\$ 111,300	\$ 1,831,300
10/01/2038	\$ 1,490,000	\$ 52,150	\$ 1,542,150
	\$ 47,326,110	\$ 18,723,130	\$ 66,049,240

Debt Service Fund

Debt service payments pertaining to water and wastewater projects are budgeted and paid out of the Water and Wastewater fund. During FY 2018, a new department was created in order to more accurately account for the Water/Sewer operations and debt service.

The following table and chart shows the five year debt service for water and wastewater projects.



City of Celina FY 2019 Budget Five Year Debt Service

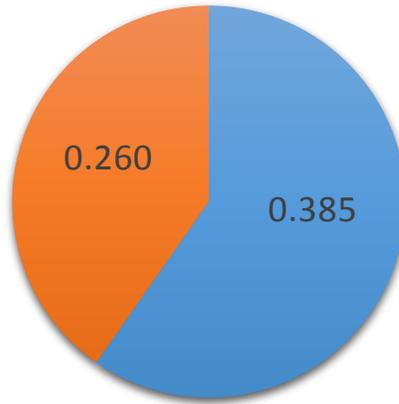
Water & Sewer Supported Debt						
	2018	2019	2020	2021	2022	2023
Series 2004 CO	28,652	-	-	-	-	-
Series 2007 CO	230,760	-	-	-	-	-
Series 2007 GO *	248,963	-	-	-	-	-
Series 2012 CO	49,600	-	-	-	-	-
Series 2012 GO*	478,650	500,550	497,500	499,150	440,350	442,900
Series 2014 CO	92,950	92,650	267,350	341,650	338,550	335,300
Series 2014A CO	52,825	52,163	51,500	260,838	259,610	258,250
Series 2015 CO	526,725	529,025	530,525	381,900	591,900	593,500
Series 2016 CO	181,856	186,556	186,106	180,656	185,256	184,656
Series 2017 CO	330,014	336,706	340,531	339,031	337,369	336,069
Series 2018 CO	-	1,170,513	2,165,875	2,168,125	2,167,875	2,175,125
	\$ 2,220,995	\$ 2,868,163	\$ 4,039,388	\$ 4,171,350	\$ 4,320,910	\$ 4,325,800

CO=Certificates of Obligation
GO=General Obligation Bonds
*Refunding Bonds

**City of Celina, Texas
Net Debt Service
All Outstanding Water/Sewer Supported Debt**

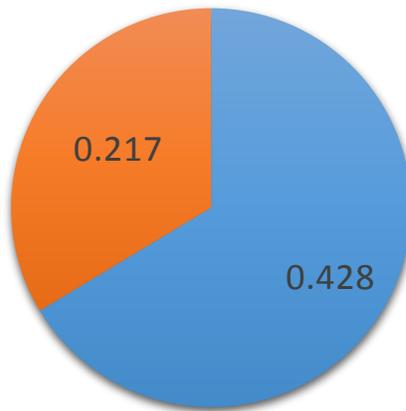
Period Ending	Principal	Interest	Total Debt Service
09/30/2018	\$ 1,248,891	\$ 972,104	\$ 2,220,995
09/30/2019	\$ 820,000	\$ 2,048,163	\$ 2,868,163
09/29/2020	\$ 1,975,000	\$ 2,064,388	\$ 4,039,388
09/30/2021	\$ 2,185,000	\$ 1,986,350	\$ 4,171,350
09/30/2022	\$ 2,420,000	\$ 1,900,910	\$ 4,320,910
09/30/2023	\$ 2,520,000	\$ 1,805,800	\$ 4,325,800
09/29/2024	\$ 2,620,000	\$ 1,704,208	\$ 4,324,208
09/30/2025	\$ 2,415,000	\$ 1,588,950	\$ 4,003,950
09/30/2026	\$ 2,535,000	\$ 1,478,450	\$ 4,013,450
09/30/2027	\$ 2,645,000	\$ 1,362,188	\$ 4,007,188
09/29/2028	\$ 2,765,000	\$ 1,251,363	\$ 4,016,363
09/30/2029	\$ 2,885,000	\$ 1,133,325	\$ 4,018,325
09/30/2030	\$ 3,000,000	\$ 1,008,450	\$ 4,008,450
09/30/2031	\$ 3,125,000	\$ 893,081	\$ 4,018,081
09/29/2032	\$ 3,225,000	\$ 787,931	\$ 4,012,931
09/30/2033	\$ 3,355,000	\$ 662,431	\$ 4,017,431
09/30/2034	\$ 3,475,000	\$ 542,506	\$ 4,017,506
09/30/2035	\$ 3,495,000	\$ 404,356	\$ 3,899,356
09/29/2036	\$ 2,980,000	\$ 276,931	\$ 3,256,931
09/30/2037	\$ 2,530,000	\$ 166,531	\$ 2,696,531
10/01/2038	\$ 2,265,000	\$ 79,275	\$ 2,344,275
	\$ 54,483,891	\$ 24,117,690	\$ 78,601,580

FY 2019 Tax Rate Allocations



■ M&O ■ I&S

FY 2018 Tax Rate Allocations



■ M&O ■ I&S



Main Street Fund

Main Street Fund Summary





Main Street Fund

Vision Statement:

The Celina Historic Square will be the cultural center of the city by blending traditions of the past with new visions for the future in a sustainable way. It will serve the on-going needs and desires of the citizens of Celina by offering unique dining, shopping and events that appeal to both residents and visitors. A vibrant and exciting square will enhance the diverse interests of the community and contribute to the overall quality of life for everyone who calls Celina home.

Mission Statement:

The Celina Main Street Program will use the 4-Point approach to revitalization - organization, promotion, design, economic restructuring - to encourage reinvestment and preservation; and to entice businesses, customers, visitors and downtown residents to the historic district.

Values:

With partnerships in place we:

Preserve and grow downtown as a business center for the community

Attract people downtown for business, shopping and entertainment

Maintain, preserve and enhance historic buildings

Create a family friendly atmosphere in the heart of Celina

FY 2018 Accomplishments:

- Received 2018 National Accreditation from the National Main Street Center.
- Helped business owners and merchants with free design assistance from Texas Historical Commission.
- Held several retail promotional events to drive traffic to retailers.
- Hosted 15 events that brought over 8,000 residents and visitors to downtown.
- Assisted other organizations with hosting events in downtown.
- Increased attendance at Main Street events by adding new activities.
- Held annual golf tournament fundraiser.
- Over 1,300 hours of volunteer service.
- Purchased new light pole banners.
- Placed a wayfinding sign on Preston Road highlighting destinations in the Downtown Historic District.
- Increased flower pots in the Square for beautification.
- Created a downtown business directory on the City's website.
- Maintained Downtowntx.org website to highlight building inventory and history.
- Increased social media presence and engagement.
- Promoted local partnerships through events and social media.
- Donated to the Celina Police Association, Celina Firefighter Association, and Hero, Cops, & Kids Organization.
- Recruited board and committee members and volunteers for events and projects.
- Attended Texas Main Street and Texas Downtown Association trainings and conferences.
- Held board planning and goal setting workshop.
- Hosted a board recognition breakfast.
- Visited and networked with other Main Street and Downtown programs.
- Celebrated Historic Preservation Month.
- Kicked off a multi-department Downtown Master Plan effort.
- Collected and analyzed a business owner's survey.
- Encouraged reinvestment: over \$350,000 in public and private funds spent on purchasing and improving buildings in the Historic Downtown District.

FY 2019 Objectives:

- Promote downtown as a local destination.
- Beautification of the Square.
- Historic Preservation.
- Continue to build relationships.
- Implement a façade grant.
- Increase awareness of the history of downtown.
- Expand promotions and marketing of downtown.
- Adopt a sponsor policy.
- Continue to update sponsor and vendor application process for events.
- Create public art opportunities and awareness.
- Attend training and providing training for board members and business owners.



Fund: Main Street

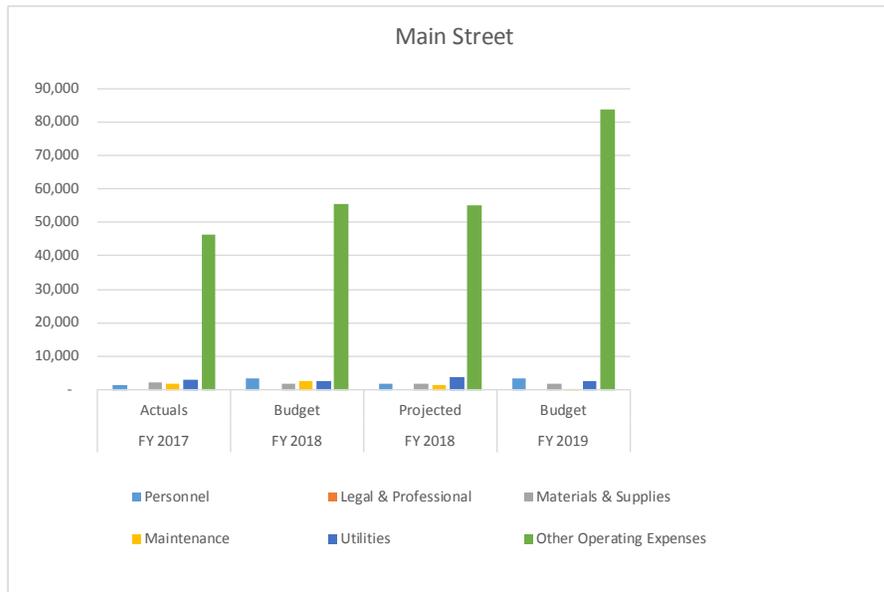
Account Group: 112-517

Revenues	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Special Events	\$ 24,711	\$ 22,750	\$ 12,000	\$ 22,000	10,000	83%	\$ (750)	-3%
Golf Tournament	41,915	45,000	54,000	45,000	(9,000)	-17%	\$ -	0%
Interest	160	60	150	150	-	0%	\$ 90	150%
Transfers In	14,568	-	-	25,000	25,000	100%	\$ 25,000	100%
Total Revenues	\$ 81,354	\$ 67,810	\$ 66,150	\$ 92,150	26,000	39.3%	\$ 24,340	36%

Expenditures	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Personnel	1,401	3,500	1,900	3,585	1,685	89%	\$ 85	2%
Legal & Professional	-	-	-	-	-	0%	\$ -	0%
Materials & Supplies	2,410	1,750	1,708	1,750	42	2%	\$ -	0%
Maintenance	1,901	2,500	1,500	215	(1,285)	-86%	\$ (2,285)	-91%
Utilities	3,012	2,750	3,650	2,700	(950)	-26%	\$ (50)	-2%
Other Operating Expenses	46,452	55,585	55,090	83,900	28,810	52%	\$ 28,315	51%
Total Expenditures	\$ 55,176	\$ 66,085	\$ 63,848	\$ 92,150	28,302	44.3%	\$ 26,065	39%
Revenues less Expenditures	\$ 26,179	\$ 1,725	\$ 2,302	\$ -				

Key Points of FY 2019 Proposed Budget

The Main Street Manager's salary and benefits is funded by the General Fund and is reported in the Marketing department of the GF.





Major Equipment Replacement Fund
Capital Acquisition Fund
Special Assessment Revenue Fund

Fund Descriptions

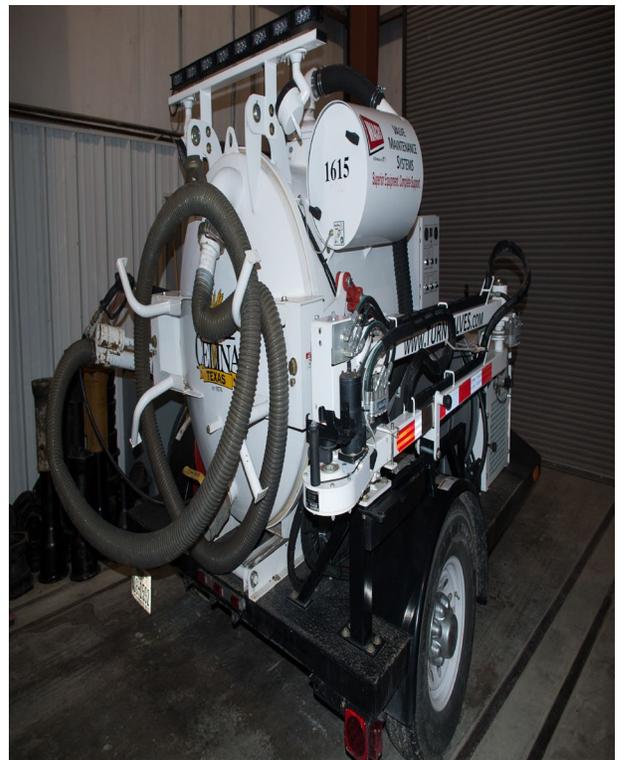
Fund Summaries



Major Equipment Replacement Fund

Fund Summary

The Major Equipment Replacement Fund is used to account for capital replacements, including vehicles and equipment. The source of funding is from inter-fund charges based on replacement cost and useful life. This fund was created during FY 2016 and was originally called the Public Safety Capital Replacement Fund. During FY 2017, it was determined that the City establish this fund for the replacement of all capital equipment and vehicles for all City departments. The fund was re-named and a replacement schedule created with inter-fund transfers to be budgeted and commence during FY 2018.



Major Equipment Replacement Fund

City of Celina Annual Budget

FY 2019

Major Equipment Replacement Fund

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Revenues	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change
Transfers In from GF		\$ -	\$ 544,945	\$ 544,945	\$ 566,097	\$ 21,152	4%
Transfers In from Water/Sewer Fund			226,834	226,834	260,231	\$ 33,397	15%
Interest Income	1,419	6,163	6,900	8,500	8,500	\$ -	0%
Fire and Police Fees	670,880	509,046					
Sale of Fixed Assets						\$ -	
Total Revenues	\$ 672,299	\$ 515,209	\$ 778,679	\$ 780,279	\$ 834,828	\$ 54,549	7%

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change
Police Equip/Vehicles		\$ 132,287	\$ 83,660	\$ 83,660	\$ 290,000	\$ 206,340	247%
Fire Equipment		236,265		-	-	\$ -	0%
Parks Equipment		-	-	-	118,000	\$ 118,000	100%
Streets Equipment/Vehicles		-	85,000	85,000	35,000	\$ (50,000)	-59%
Facilities-Roof Repairs		-	183,215	183,215	-	\$ (183,215)	-100%
Water		-	160,000	174,000	55,000	\$ (119,000)	-68%
Wastewater		-	80,000	80,000	280,000	\$ 200,000	250%
Other Expenses	8,029						
Total Expenditures	\$ 8,029	\$ 368,552	\$ 591,875	\$ 605,875	\$ 778,000	\$ 172,125	28%
Revenues less Expenditures	\$ 664,270	\$ 146,657	\$ 186,804	\$ 174,404	\$ 56,828		
Beginning Fund Balance	\$ -	\$ 664,270	810,927	\$ 810,927	\$ 985,331		
Other Financing Sources (Uses)							
Ending Fund Balance	\$ 664,270	\$ 810,927	\$ 997,731	\$ 985,331	\$ 1,042,159		

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

Major Budget Items:

	FY 2019
PARKS DEPT-TOP DRESSER	\$ 28,000
PARKS-VAC AND VERDICUTTER	\$ 40,000
PARKS-7 GANG	\$ 5,000
PARKS-7 GANG PULL BEHIND	\$ 45,000
STREETS-FORD F150 EC	\$ 35,000
POLICE-3 CHEVY TAHOES	\$ 217,500
POLICE-1 FORD INTERCEPTOR	\$ 72,500
WATER-CHEVY C2500	\$ 55,000
WW-JOHN DEERE BACKHOE	\$ 125,000
WW-CHEVY C1500	\$ 30,000
WW-PIPEHUNTER JETTER	\$ 125,000

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

*or equivalent vehicle

Capital Acquisition Fund

Fund Summary

The Capital Acquisition Fund was established as a reserve fund for future capital and smaller infrastructure needs. The FY 2018 Budget establishes the Capital Acquisition Fund with a General Fund transfer of \$2.9M to hold reserve fund amounts for that purpose.

The Capital Acquisition Fund is classified as "Restricted for Capital Projects" in the City's financial audit.



Capital Acquisition Fund

City of Celina Annual Budget

FY 2019

Capital Acquisition Fund

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Revenues	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected
						\$ Change	% Change
Transfers In from GF		\$ -					
Interest Income			30,000	30,000	15,000	(15,000)	-50.00%
Total Revenues	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 15,000		

Expenditures	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected
						\$ Change	% Change
Equipment			\$ 265,000	\$ 265,000	\$ 33,000	\$ (232,000)	-87.55%
Vehicles			666,320	666,320	468,750	\$ (197,570)	-29.65%
Other Capital Outlay			614,000	614,000	16,000	\$ (598,000)	-97.39%
Total Expenditures	\$ -	\$ -	\$ 1,545,320	\$ 1,545,320	\$ 517,750		
Revenues less Expenditures	\$ -	\$ -	\$ (1,515,320)	\$ (1,515,320)	\$ (502,750)		
Beginning Fund Balance			\$ 2,924,747	\$ 2,924,747	\$ 1,409,427		
Other Financing Sources (Uses)							
Ending Fund Balance	\$ -	\$ -	\$ 1,409,427	\$ 1,409,427	\$ 906,677		

The Capital Acquisition Fund was established as a reserve fund for future capital and smaller infrastructure needs.

The FY 2018 Budget establishes the Capital Acquisition Fund with a General Fund transfer of \$2.9M to hold reserve fund amounts for that purpose.

Fund 120 is a fund classified as "Restricted for Capital Projects" in the City's financial audit.

Major Budget Items: FY 2019

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

Special Assessment Revenue Fund

Fund Summary

The Special Assessment Revenue Fund is a fund that was created in FY 2016 to account for special assessments levied upon and collected on real property within the City's Public Improvement Districts (PIDs).

Special assessments are not ad valorem property taxes even though they may be collected on a property tax bill. A special assessment is based strictly upon the concepts of "need" and "benefit." Special assessments require a finding that the public improvement is "needed" for a reason consistent with the law which permits the special assessment and that each property specially assessed receives a unique, measurable and direct benefit from the public improvement that was needed.

Currently, the City of Celina has ten (10) Public Improvement Districts that it will collect a special assessment from.

The City serves as a pass-thru entity and does not keep the PID assessments.

This fund is a governmental fund and a modified basis of accounting is used.

The following are Public Improvement Districts in the City of Celina:

- Creeks of Legacy
- Mustang Lakes
- Sutton Fields
- Hillwood (Wells North)
- Lilyana (Wells South)
- Glenn Crossing
- Parks at Wilson Creek
- Owensby Farms
- Cambridge Crossing
- Cullum
- Chalk Hill



Special Assessment Revenue Fund



Special Assessment Revenue Fund

City of Celina Annual Budget

FY2019

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Fund: Special Assessment Revenue Fund

Revenues	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change
Special Assessments							-
Contributions	205,714	287,797	555,175	555,175	\$ 553,720	\$ (1,455)	-0.26%
Interest	100		250	500	\$ 2,500	\$ 2,000	400.00%
Total Revenues	\$ 205,814	\$ 287,797	\$ 555,425	\$ 555,675	\$ 556,220	\$ 545	0.10%

Expenditures	FY 2016 Actuals	FY 2017 Budget	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change
Miscellaneous Expense					\$ -	\$ -	0%
Transfers	205,714	287,797	555,175	555,175	\$ 553,720	\$ (1,455)	-0.26%
Total Expenditures	\$ 205,714	\$ 287,797	\$ 555,175	\$ 555,175	\$ 553,720	\$ (1,455)	-0.26%
Revenues less Expenditures	\$ 100	\$ -	\$ 250	\$ 500	\$ 2,500		
Beginning Fund Balance	\$ -	\$ 100	\$ 100	\$ 100	\$ 600		
Ending Fund Balance	\$ 100	\$ 100	\$ 350	\$ 600	\$ 3,100		

The Special Assessment Revenue Fund is a new fund that was created in FY 2016 to account for special assessments levied upon and collected on real property within the City's Public Improvement Districts (PIDs).

The City issued Certificates of Obligation in FY 2018 after the adoption of the FY 2019 budget. The FY 2019 budget will be amended at mid-year to reflect the debt service contribution by the PIDs in the amount of \$638,539.



Capital Improvement Funds

CIP 5 Years Plan

CIP Funds-Summary

CIP Funds-Budgets



Capital Improvement Funds

The City of Celina prepares an Operating Budget and includes its Capital Budget in the Capital Funds section; both are closely linked. The Capital Improvement Program is for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of the City. The City prepares a Five Year CIP plan and updates it annually. Only those projects with expenditures during the current year of the plan are financed and adopted as part of the City's Annual Budget.

Capital budget revenues are derived primarily from bond sales, grants, some development fees and some current operating revenues.

Impact of Capital Projects on Operations

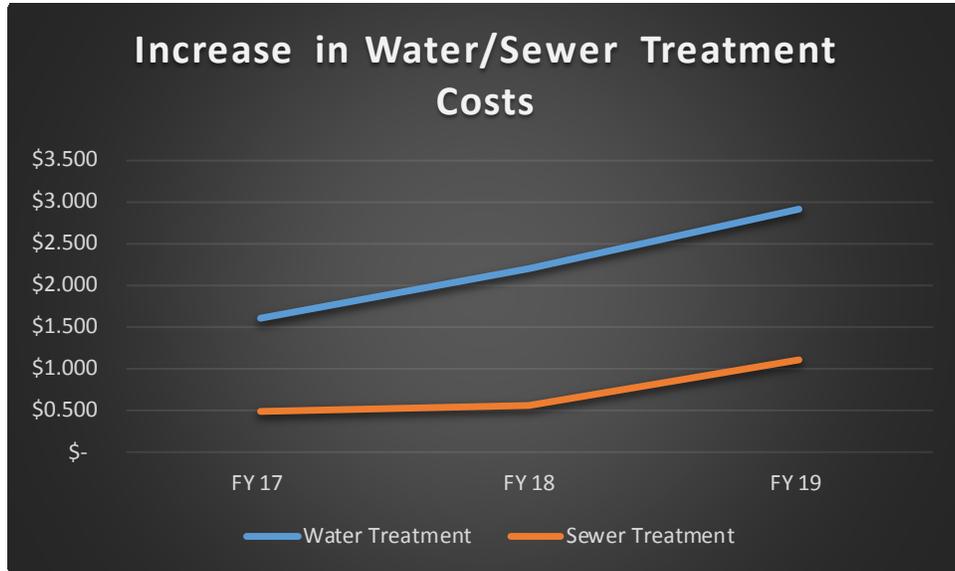
The City estimates the FY 2019 impact of the Capital Budget on the Operating Budget to be approximately \$ 6.6 million (\$ 3.7 million for tax supported debt service and \$2.8 million for Utility CIP debt service). The City plans to issue bonds during FY 2018-19. In mid-September 2018, the City issued its largest Certificate of Obligation in the amount of \$55M. As a result, the budgeted debt service presented in the debt service funds is lower than the actual due to the late issuance of debt and the fact that the budget includes preliminary debt service numbers for 2018 COs. The City plans to amend the budget in mid-year FY 19 to accurately reflect the debt service for FY 19. The impact as discussed above, reflects the correct debt service amounts.

The impact of completed water and sewer infrastructure has already contributed to a significant increase in the water and sewer treatment costs. FY 17 costs for water treatment from Upper Trinity Regional Water District were \$1.6M. During FY 18 the costs increased to \$2.2M and current FY 19 budgeted expenses for water treatment are \$2.9M. FY 17 costs for sewer treatment were \$488,000 as compared to FY 18 costs of \$573,000. This led to the City budgeting \$1.1M in sewer treatment costs for FY 19. There are no personnel in any of the CIP Funds, however, the Engineering department has increased personnel due to an increased workload due to CIP projects. An Assistant Director of Engineering along with an additional Construction Inspector were added during FY 18. The total impact to the operating budget for this increase in staff was \$197,500 which includes salary, fringe benefits and a truck. The City anticipates the need to hire additional staff during FY 20 to manage the maintenance of infrastructure in the Streets, Water and Sewer departments.

Water Treatment Costs Upper Trinity Regional Water District

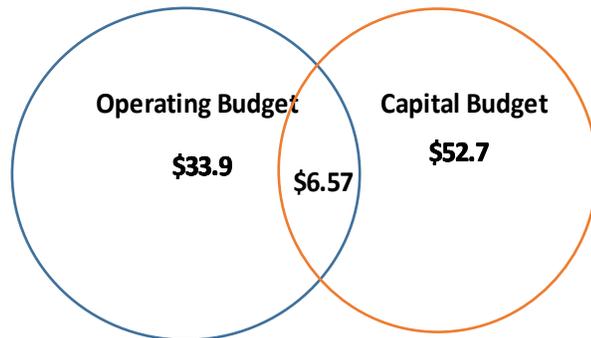
	FY 17	FY 18	FY 19
COSTS	Actual	Projected	Budgeted
Water Treatment	\$ 1.600	\$ 2.200	\$ 2.900
Sewer Treatment	\$ 0.488	\$ 0.573	\$ 1.100

*in million dollars



***In million dollars**

Debt Service Impact on Operating Budget



The Five Year Capital Improvement Plan includes funded and unfunded projects for FY 19 to FY 23. These are the projects that staff has identified as having priority and will be presented for funding during the fiscal years noted.

City of Celina Annual Budget CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENTS PROJECTS MASTER LIST FIVE YEAR PLAN

DESCRIPTION	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY 2023
DOWNTOWN DEVELOPMENT	\$ -	\$ 720,000	\$ 5,330,203	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
FACILITIES	\$ -	\$ -	\$ 5,780,000	\$ -	\$ -	\$ 30,000,000	\$ -	\$ -
PARKS	\$ -	\$ 500,000	\$ 6,360,000	\$ 5,000,000	\$ -	\$ 250,000	\$ 1,000,000	\$ 10,000,000
STREETS	\$ -	\$ 800,000	\$ 6,469,060	\$ -	\$ 10,100,000	\$ 5,900,000	\$ -	\$ 6,200,000
WATER	\$ -	\$ 325,000	\$ 22,100,000	\$ 23,039,000	\$ 36,909,000	\$ 42,966,000	\$ 23,138,000	\$ 30,243,000
DRAINAGE	\$ -	\$ -	\$ 2,728,300	\$ 2,026,492	\$ 2,741,962	\$ 2,134,036	\$ 2,618,884	\$ 2,199,777
SEWER	\$ -	\$ 6,797,000	\$ 17,400,000	\$ 19,800,000	\$ 12,174,000	\$ 18,000,000	\$ 14,000,000	\$ 12,000,000
FIRE DEPARTMENT	\$ -	\$ 200,000	\$ -	\$ 7,551,000	\$ 1,500,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
POLICE DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ 13,410,000	\$ -	\$ -
TOTAL	\$ -	\$ 9,342,000	\$ 66,167,563	\$ 58,416,492	\$ 65,824,962	\$ 120,160,036	\$ 48,256,884	\$ 68,142,777

Capital Improvement Funds-Summary

City of Celina Annual Budget

CIP BUDGET SUMMARY

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

Capital Improvement Funds-Summary

FY 2019

109	111	121	205	206	208	209	210	
Park Fees	Facilities Improvement	Road Capital Recovery Fund	Utility Construction	Utility Impact Fee	Stormwater Drainage Fee	Water Capital Recovery Fund	Sewer Capital Recovery Fund	Total
\$ 1,274,992	\$ 8,179,094	\$ 251,750	37,482,824	\$ 1,990,586	337,891	186,000	201,000	66,164,852
					395,000			395,000
40,000	40,000	-	180,000	\$ 44,000	1,000	-	-	388,500
								100,000
			-					-
\$ 40,000	\$ 40,000	\$ -	\$ 180,000	\$ 44,000	396,000	-	-	883,500
-	7,805,000	-	30,000,000		112,077	-	-	\$ 52,740,292
\$ -	\$ 7,805,000	\$ -	\$ 30,000,000	\$ -	\$ 112,077	\$ -	\$ -	\$ 52,740,292
\$ 1,314,992	\$ 414,094	\$ 251,750	\$ 7,662,824	\$ 2,034,586	\$ 621,814	\$ 186,000	\$ 201,000	\$ 14,308,060

Fire Improvement Fund

City of Celina Annual Budget

FY 2019

FIRE IMPROVEMENT FUND

105

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

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

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

The Fire Improvement Fund has no staffing at this time.

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

Street Construction Fund

City of Celina Annual Budget

FY 2019

STREET CONSTRUCTION FUND

106

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

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

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

The Street Construction Fund has no staffing at this time.

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

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

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

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

Roadway Impact Fees Fund

City of Celina Annual Budget

FY 2019

ROADWAY IMPACT FEES

107

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

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

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

This fund was created in mid year FY 2016.

Park Construction Fund

City of Celina Annual Budget

FY 2019

PARK CONSTRUCTION FUND

108

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

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

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

The Park Construction Fund has no staffing at this time.

Park Fees Fund

City of Celina Annual Budget

FY 2019

PARK FEES FUND

109

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

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

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

Prior years are found under the General Fund budget.

Facilities Improvement Fund

City of Celina Annual Budget

FY 2019

FACILITIES IMPROVEMENT FUND

111

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

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

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

This fund has no staffing at this time.

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

Roadway Capital Recovery Fees Fund

City of Celina Annual Budget

FY 2019

ROAD CAPITAL RECOVERY FUND

121

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

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

This fund has no staffing at this time.

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

Utility Construction Fund

City of Celina Annual Budget

FY 2019

UTILITY CONSTRUCTION FUND

205

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

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

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

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

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

The Utility Construction Fund has no staffing at this time.

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

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

The City anticipates issuing Certificates of Obligation during FY 2019

Utility Impact Fees Fund

City of Celina Annual Budget

FY 2019

UTILITY IMPACT FEES

206

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

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

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

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

Stormwater Drainage Fees Fund

City of Celina Annual Budget

FY 2019

STORMWATER DRAINAGE FEES

208

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

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

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

Water Capital Recovery Fees Fund

City of Celina Annual Budget

FY 2019

WATER CAPITAL RECOVERY FUND

209

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

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

This fund has no staffing at this time.

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

Sewer Capital Recovery Fees Fund

SEWER CAPITAL RECOVERY FUND 210

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

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

This fund has no staffing at this time.

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

CIP – Future Projects for FY 19

The following are CIP Projects identified as priorities for FY 19 and which staff has recommended funding through Certificates of Obligation. The 2019 CO column includes the estimated costs for the project to be completed. Issuance of CO has not been approved by Council yet.

CIP PROJECTS CURRENTLY FUNDED AND PROPOSED FUNDING IN FY 19 BY REVENUE SOURCE

											PROPOSED FUNDING
	FUND	REVENUE SOURCE									
		2012 CO	2013 CO	2014 CO	2014A CO	2015 CO	2016 CO	2017 CO	2018 CO	2019 CO	
	FACILITIES IMPROVEMENT FUND										
B16	ANNEX RENOVATIONS								\$ 3,950,000		\$ 1,850,000
B18	EDC RENOVATIONS								\$ 800,000		\$ 800,000
NA	NEW POLICE FAC. SITE ACQUISITION										\$ 1,500,000
NA	NEW POLICE FAC. ARCHITECTURAL DESIGN										\$ 1,500,000
	FIRE IMPROVEMENT FUND										
F11	SUTTON FIELDS STATION 3							\$ 250,000	\$ 2,350,000		\$ 1,100,000
F12	PUNK CARTER STATION (NEW) 4										\$ 900,000
	STREET CONSTRUCTION FUND										
R15	GLENDENNING PKWY CR55										\$ 750,000
R19	KENTUCKY STREET RECONST								\$ 242,000		
R20	COLORADO STREET RECONST								\$ 1,846,000		\$ 770,000
R24	SH 289 LIGHTING										\$ 1,000,000
	PARK CONSTRUCTION FUND										
P05	OLD CELINA PARK IMPROV-DESIGN							\$ 400,000			\$ 13,000,000
	STORMWATER DRAINAGE FUND										
NA	COLORADO STREET DRAINAGE										\$ 1,400,000
	TOTAL GENERAL FUND PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 9,188,000	\$ 24,570,000	

CIP PROJECTS CURRENTLY FUNDED AND PROPOSED FUNDING IN FY 19 BY REVENUE SOURCE

											PROPOSED FUNDING
	FUND	REVENUE SOURCE									
		2012 CO	2013 CO	2014 CO	2014A CO	2015 CO	2016 CO	2017 CO	2018 CO	2019 CO	
	FACILITIES IMPROVEMENT FUND										
	UTILITY CONSTRUCTION FUND										
W12	DT ELEVATED STORAGE TANK							\$ 250,000			\$ 225,000
W17	CRPS TO DTPS TRANSMISSION LINE							\$ 221,818	\$ 5,720,000		\$ 11,500,000
W18	PRESTON RD WATER LINE - OWNSBY/PRESTHIL										\$ 2,100,000
W19	KENTUCKY STREET RECONST								\$ 15,000		\$ 335,000
W20	COLORADO STREET RECONST								\$ 15,000		\$ 850,000
NA	GROUND STORAGE TANK										\$ 1,000,000
S18	PRESTON RD SEWER LINE - OWNSBY/FRONTIER										\$ 450,000
S19	KENTUCKY STREET RECONST								\$ 15,000		\$ 350,000
S20	COLORADO STREET RECONST								\$ 15,000		\$ 350,000
NA	COLLUN COLLEGE SEWER LINE										\$ 600,000
	TOTAL PROPOSED ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,818	\$ 5,780,000	\$ 17,760,000	\$ 42,330,000



TIRZ Funds

Fund Summary

TIRZ Budgets



TIRZ Funds

A Tax Increment Reinvestment Zone (TIRZ) is an economic development tool that captures the projected increase in tax revenue that is created by development within a defined area and reinvests those funds into public improvements and development projects that benefit the zone.

A base value is determined by the existing taxable value of real property within the TIRZ at the time the TIRZ is created. The taxing entities (i.e. the City) continue to receive the base year value of the property taxes throughout the life of the zone. The increment, the portion of incremental increase in real property tax revenue above the base year resulting from increases in taxable value of property, is captured for the TIRZ.

The TIRZ funds are a type of Special Revenue Fund.

The City of Celina has the following TIRZ:

Creeks of Legacy TIRZ #2

Lilyana TIRZ #3

Sutton Fields TIRZ #4

Old Celina LTD TIRZ #5

Glenn Crossing TIRZ #6

Owensby Farms TIRZ #7

Sutton Fields II TIRZ #8

Cullum TIRZ #9

Chalk Hill TIRZ #10

Downtown TIRZ #11

The following pages show the current active TIRZ and their respective budgets.

TIRZ #2-Creeks of Legacy

City of Celina Annual Budget

FY2019

TIRZ #2 Creeks of Legacy Fund 302

Revenues	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Property Taxes		\$ 160,248	\$ 160,248	\$ 713,452	553,204	345%	\$ 553,204	345%
Interest Income		200	200	1,000	800	400%	\$ 800	400%
Total Revenues	\$ -	\$ 160,448	\$ 160,448	\$ 714,452	554,004	345.3%	\$ 554,004	345%

Expenditures	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Tax Payments		76,326	76,326	339,817	263,491	345%	\$ 263,491	345%
Transfer to General Fund		83,922	83,922	373,635	289,713	345%	\$ 289,713	345%
Total Expenditures	\$ -	\$ 160,248	\$ 160,248	\$ 713,452	553,204	345.2%	\$ 553,204	345%
Revenues less Expenditures	\$ -	\$ 200	\$ 200	\$ 1,000				
Beginning Fund Balance		\$ -	\$ -	\$ 200				
Other Financing Sources (Uses)								
Ending Fund Balance		\$ 200	\$ 200	\$ 1,200				

The primary source of funding for the TIRZ 2 - Creeks of Legacy Fund is from property taxes collected in the TIRZ 2 zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.

City of Celina Annual Budget

FY2019

TIRZ #3
Lilyana
Fund 303

Revenues	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
					\$ Change	% Change	\$ Change	% Change
Property Taxes		\$ 26,570	\$ 26,570	\$ 233,172	206,602	778%	\$ 206,602	778%
Interest Income			50	200	150	300%	\$ 200	100%
Total Revenues	\$ -	\$ 26,570	\$ 26,620	\$ 233,372	206,752	776.7%	\$ 206,802	778%

Expenditures	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Budget	Projected	Budget	Budget/Projected	Budget/Projected	FY 2018 Budget	FY 2018 Budget
					\$ Change	% Change	\$ Change	% Change
Tax Payments		18,599	18,599	163,220	144,621	778%	\$ 144,621	778%
Transfer to General Fund		7,971	7,971	69,951	61,980	778%	\$ 61,980	778%
Total Expenditures	\$ -	\$ 26,570	\$ 26,570	\$ 233,171	206,601	777.6%	\$ 206,601	778%
Revenues less Expenditures	\$ -	\$ -	\$ 50	\$ 201				
Beginning Fund Balance		\$ -	\$ -	\$ 50				
Other Financing Sources (Uses)								
Ending Fund Balance		\$ -	\$ 50	\$ 251				

The primary source of funding for the TIRZ 3 - Lilyana Fund is from property taxes collected in the TIRZ 3 zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.

TIRZ #4-Sutton Fields

City of Celina Annual Budget

FY2019

TIRZ #4 Sutton Fields Fund 304

Revenues	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change	FY 2018 Budget \$ Change	FY 2018 Budget % Change
Property Taxes		\$ 6,258	\$ 6,258	\$ 196,146	189,888	3034%	\$ 189,888	3034%
Interest Income			25	1,000	975	3900%	\$ 1,000	100%
Total Revenues	\$ -	\$ 6,258	\$ 6,283	\$ 197,146	190,863	3037.8%	\$ 190,888	3050%

Expenditures	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	Change from	Change from
	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change	FY 2018 Budget \$ Change	FY 2018 Budget % Change
Tax Payments		2,043	2,043	25,931	23,888	1169%	\$ 23,888	1169%
Transfer to General Fund		4,215	4,215	170,216	166,001	3938%	\$ 166,001	3938%
Total Expenditures	\$ -	\$ 6,258	\$ 6,258	\$ 196,147	189,889	3034.3%	\$ 189,889	3034%
Revenues less Expenditures	\$ -	\$ -	\$ 25	\$ 1,000				
Beginning Fund Balance		\$ -	\$ -	\$ 25				
Other Financing Sources (Uses)								
Ending Fund Balance		\$ -	\$ 25	\$ 1,025				

The primary source of funding for the TIRZ 4 - Sutton Fields Fund is from property taxes collected in the TIRZ 4 zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.

City of Celina Annual Budget

FY2019

TIRZ #5
Old Celina
Fund 305

Revenues	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Property Taxes				\$ 3,281	3,281	100%	\$ 3,281	100%
Interest Income					-		\$ -	0%
Total Revenues	\$ -	\$ -	\$ -	\$ 3,281	3,281	100.0%	\$ 3,281	100%

Expenditures	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Tax Payments				1,641	1,641	100%	\$ 1,641	100%
Transfer to General Fund				1,640	1,640	100%	\$ 1,640	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 3,281	3,281	100.0%	\$ 3,281	100%
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ -				
Beginning Fund Balance		\$ -	\$ -	\$ -				
Other Financing Sources (Uses)								
Ending Fund Balance		\$ -	\$ -	\$ -				

The primary source of funding for the TIRZ 5 - Old Celina Fund is from property taxes collected in the TIRZ 5 zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.

City of Celina Annual Budget

FY2019

TIRZ #6
Glen Crossing
Fund 306

Revenues	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Property Taxes				\$ 69,627	69,627	100%	\$ 69,627	100%
Interest Income				200	200		\$ 200	0%
Total Revenues	\$ -	\$ -	\$ -	\$ 69,827	69,827	100.0%	\$ 69,827	100%

Expenditures	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Tax Payments				30,970	30,970	100%	\$ 30,970	100%
Transfer to General Fund				38,657	38,657	100%	\$ 38,657	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 69,627	69,627	100.0%	\$ 69,627	100%
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ 200				
Beginning Fund Balance		\$ -	\$ -	\$ -				
Other Financing Sources (Uses)								
Ending Fund Balance		\$ -	\$ -	\$ 200				

The primary source of funding for the TIRZ 6 - Glen Crossing Fund is from property taxes collected in the TIRZ 6 zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.

TIRZ #7-Ownsby Farms

City of Celina Annual Budget

FY2019

TIRZ #7 Ownsby Farms Fund 307

Revenues	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Property Taxes				\$ 70,574	70,574	100%	\$ 70,574	100%
Interest Income				100	100		\$ 100	0%
Total Revenues	\$ -	\$ -	\$ -	\$ 70,674	70,674	100.0%	\$ 70,674	100%

Expenditures	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Tax Payments				24,419	24,419	100%	\$ 24,419	100%
Transfer to General Fund				46,156	46,156	100%	\$ 46,156	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 70,575	70,575	100.0%	\$ 70,575	100%
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ 100				
Beginning Fund Balance				-				
Other Financing Sources (Uses)								
Ending Fund Balance				100				

The primary source of funding for the TIRZ 7- Ownsby Farms Fund is from property taxes collected in the TIRZ 7 zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.

TIRZ #8 –Sutton Fields - MIA

City of Celina Annual Budget

FY2019

TIRZ #8 Sutton Fields - MIA Fund 308

Revenues	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Property Taxes				\$ 57,267	57,267	100%	\$ 57,267	100%
Interest Income				100	100		\$ 100	0%
Total Revenues	\$ -	\$ -	\$ -	\$ 57,367	57,367	100.0%	\$ 57,367	100%

Expenditures	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Tax Payments				4,444	4,444	100%	\$ 4,444	100%
Transfer to General Fund				52,823	52,823	100%	\$ 52,823	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 57,267	57,267	100.0%	\$ 57,267	100%
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ 100				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -				
Other Financing Sources (Uses)								
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 100				

The primary source of funding for the TIRZ 8- Sutton Fields MIA Fund is from property taxes collected in the TIRZ 8 MIA zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.

TIRZ #9 Columns and TIRZ #10 Chalk Hill

City of Celina Annual Budget

FY2019

TIRZ #9 Columns Fund 309

Revenues	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Property Taxes				\$ 98	98	100%	\$ 98	100%
Interest Income					-		\$ -	0%
Total Revenues	\$ -	\$ -	\$ -	\$ 98	98	100.0%	\$ 98	100%

Expenditures	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Tax Payments				34	34	100%	\$ 34	100%
Transfer to General Fund				64	64	100%	\$ 64	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 98	98	100.0%	\$ 98	100%
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ 0				
Beginning Fund Balance								
Other Financing Sources (Uses)								
Ending Fund Balance								

The primary source of funding for the TIRZ 9- Columns Fund is from property taxes collected in the TIRZ 9 zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.

City of Celina Annual Budget

FY2019

TIRZ #10 Chalk Hill Fund 310

Revenues	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Property Taxes				\$ 45	45	100%	\$ 45	100%
Interest Income					-		\$ -	0%
Total Revenues	\$ -	\$ -	\$ -	\$ 45	45	100.0%	\$ 45	100%

Expenditures	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Tax Payments				15	15	100%	\$ 15	100%
Transfer to General Fund				30	30	100%	\$ 30	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 45	45	100.0%	\$ 45	100%
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ 0				
Beginning Fund Balance								
Other Financing Sources (Uses)								
Ending Fund Balance								

The primary source of funding for the TIRZ 10- Chalk Hill Fund is from property taxes collected in the TIRZ 10 zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.

City of Celina Annual Budget

FY2019

**TIRZ #11
Downtown
Fund 311**

Revenues	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Property Taxes-City				\$ 85,354	85,354	100%	\$ 85,354	100%
Property Taxes-County				24,115	24,115	100%	\$ 24,115	100%
Interest				1,000	1,000	100%	\$ 1,000	100%
					-	100%	\$ -	100%
Total Revenues	\$ -	\$ -	\$ -	\$ 110,469	110,469	100.0%	\$ 110,469	100%

Expenditures	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Tax Payments-County				12,058	12,058	100%	\$ 12,058	100%
Transfer to General Fund				97,411	97,411	100%	\$ 97,411	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 109,469	109,469	100.0%	\$ 109,469	100%
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ 1,000				
Beginning Fund Balance		\$ -	\$ -	\$ -				
Other Financing Sources (Uses)								
Ending Fund Balance		\$ -	\$ -	\$ 1,000				

The primary source of funding for the TIRZ 11- Downtown Fund is from property taxes collected in the TIRZ 11 zone. The purpose of this fund is to account for revenues collected, and provide a specific funding source.



Appendices

Celina Economic Development Fund

Celina Community Development Fund

Personnel and 7 Year History of FTEs

Budget Process

Long Term Financial Plan

Water Rate Schedule

Celina's Top Ten

Glossary and Acronyms



Component Units

A component unit is a legally separate entity. The City, however, is considered to be financially accountable for its component units (2) and accounts and budgets for them using the modified basis of accounting.

Celina Economic Development Corporation (4A)

The Celina Economic Development Corporation (CEDC) was created in 1995 for the purpose, but not limited to, the promotion and development of new and expanded business enterprises. The CEDC provides marketing and economic development services to the City. The City provides for custody and investment of assets and various administrative services. Funding is derived from a half cent sales tax. It is a component unit of the City.

The CEDC has been instrumental in bringing commercial /retail businesses to the City. Some of these commercial businesses are: Celina Town Center, Brookshire's, McDonald's, Kwik Kar, Texas Health Resources, Tractor Supply and ACE Hardware.

The logo for Brookshire's, featuring the word "Brookshire's" in a bold, red, sans-serif font. A small green leaf icon is positioned above the letter 's'.

Celina Economic Development Corporation

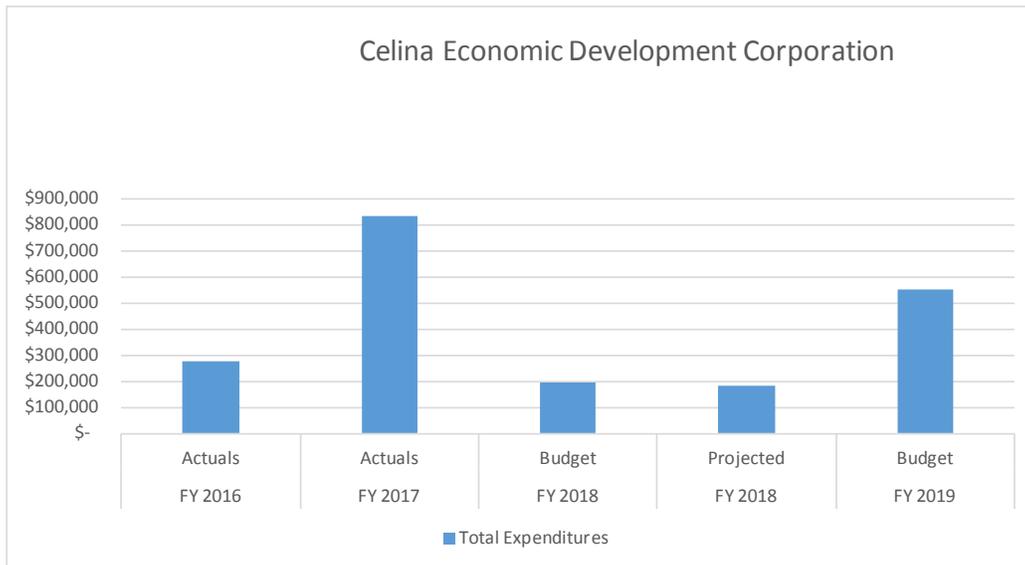
City of Celina Annual Budget

FY2019

Fund: EDC
 Department: Economic Dev. Fund
 Account Group: 518

Revenues	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Sales Tax	\$ 365,202	\$ 476,998	\$ 500,000	\$ 578,892	\$ 602,500	23,608	4%	\$ 102,500	21%
Interest	1,897	2,363	1,950	8,000	5,000	(3,000)	-38%	\$ 3,050	156%
Other Revenues	13,150	-	-	-	-	-	-	\$ -	-
Total Revenues	\$ 380,249	\$ 479,361	\$ 501,950	\$ 586,892	\$ 607,500	20,608	3.5%	\$ 105,550	21%

Expenditures	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Total Expenditures	\$ 279,842	\$ 835,440	\$ 194,252	\$ 181,785	\$ 552,548	370,763	204.0%	\$ -	184%



Celina Community Development Corporation (4B)

In May 1998, voters authorized the expansion of the 4A Corporation to include 4B projects. This type of corporation was created to include improvements to the community such as parks, museums and sports facilities. Revenue is derived from a half cent sales tax.



Celina Community Development Corporation

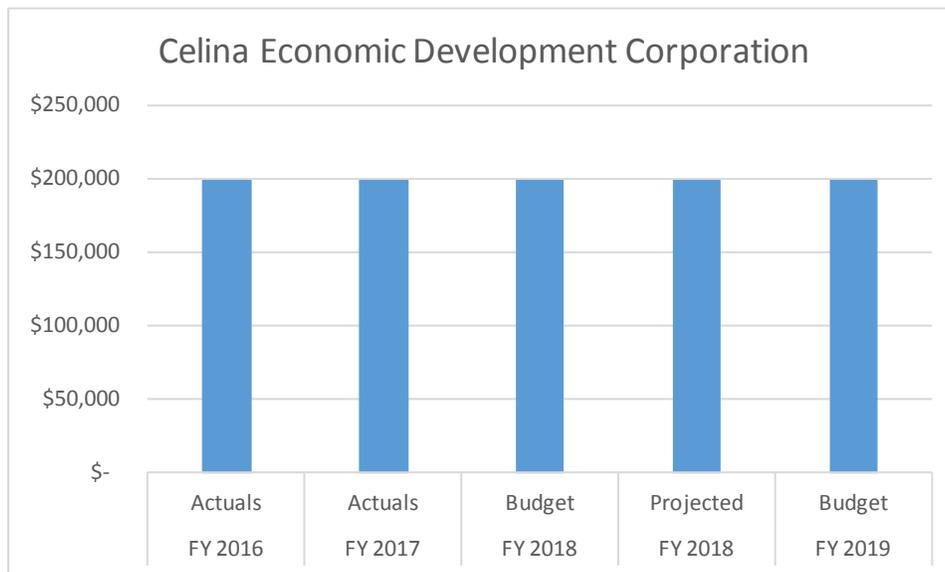
City of Celina Annual Budget

FY2019

Fund: CDC
 Department: Community Dev. Fund
 Account Group: CDC

Revenues	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Sales Tax	\$ 365,202	\$ 476,998	\$ 500,000	\$ 578,892	\$ 602,500	23,608	4%	\$ 102,500	21%
Interest	1,897	4,530	1,500	8,000	9,500	1,500	19%	8,000	533%
Total Revenues	\$ 367,099	\$ 481,528	\$ 501,500	\$ 586,892	\$ 612,000	25,108	4.3%	\$ 105,550	22%

Expenditures	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2019 Budget/Projected \$ Change	FY 2019 Budget/Projected % Change	Change from FY 2018 Budget \$ Change	Change from FY 2018 Budget % Change
Transfers Out	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	-	0%	-	0%
Total Expenditures	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	-	0.0%	\$ 105,550	0%



Personnel and FTEs

City of Celina Annual Budget

FY2019

Authorized Full Time Employees (FTE)

Function/Program	Dept.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Projected FY2018	Adopted FY 2019
GIS	500							1	1
Facilities Maintenance	501							1	1
Information Technology	502							1	2.5
Finance	507							0	8
Library	508	1	2	2	2	2.5	2.5	3.5	3.5
General Services	509	1	1	1	1	2	3	3	2
Development Services	510	4.5	5	6	6	9	11.5	15.5	18
Administration	511	2	4	4	5	6	7	7	4
Municipal Court	512	1	1	1	1	1	2	2	3
Fire & EMS	513	11	11	11	11	16	19	22	26
Streets	514	3.5	4	4	6	7	7	7	7
Police	515	6	8	8	12	16	18	21	27
Parks	516	3	4	4	5	5	7	7	8
Main Street	517	0	1	0	0	0	0	0	0
Marketing	519	0	0	0	1	2	1	2	2
Engineering	520	0	0	0	0	4	6	7	7
Human Resources									2
Total General Fund		33	41	41	50	70.5	84	100	122
Water	521	4	4	4	8	10	10.5	14	14
Wastewater	522	2	2	2	3	4	5.5	7	8
Utility Billing	524	0	0	0	0	0	3.5	2	3
Total Water and Wastewater Fund		6	6	6	11	14	19.5	23	25.0
Total FTE -All Funds		39	47	47	61	84.5	103.5	123	147.0

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

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

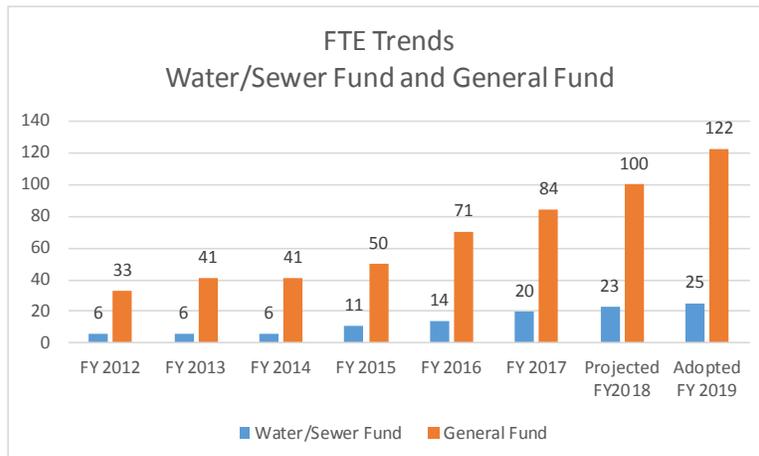
*Two new departments were created for FY 2017: Engineering and Utility Billing.

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

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

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

In FY 2019 the Human Resources and Finance departments were created.



Personnel and FTEs

Personnel

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

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

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

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

Budget Process

As required by the City's Charter, the proposed budget is provided to the City Council by July 30th of each year. Concurrently, copies of the 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 conducts public hearings where public input regarding budget programs and financial impact are presented. The budget is formally adopted by Council during the regular City Council meeting in September with the new budget taking effect on October 1st. The following is the budget calendar:

Budget Key Dates

February	Budget Kickoff
March – May	Departmental submission of budget documents
June	Executive review of departmental Proposed Budget
July	Budget Retreat
July	Tax Roll certification by Chief Appraiser
July	City Manager submits Proposed Budget to the City Council
August	Publication of Proposed Tax Rate and conduct public hearings
September	Proposed Budget submitted for approval by the City Council
October	Budget becomes effective October 1 st

Budgeting Basis

The City does not budget for amortization and depreciation, instead the City budgets for capital expenditures for the acquisition and replacement of equipment. It is acceptable to budget on a basis that differs from GAAP as long as GAAP-basis financial reports are issued. The City's annual audit report is prepared in accordance to GAAP. All Governmental Funds utilize the modified accrual basis of accounting while the City's Enterprise Fund utilizes the accrual basis of accounting.

Long-Term Capital Plan

Objective: The City's Long-Term Capital Plan is designed to help the City anticipate and project future capital needs, including construction, renovation and repairs, and providing equipment to various City departments. The Long-Term Capital Plan covers a period of five years.

Review: City Council will review and approve the Long-Term Capital Plan every year during the budget process. However, review of and changes to the Long-Term Capital Plan may be made during the fiscal year as needed.

Assumptions: City Staff will review and update the assumptions at least annually. Following is the basis for certain assumptions:

- Debt will only be issued for projects that have at least a five year average life, and in the vast majority of cases the average life will be substantially longer.
- The City will amortize debt at least as quickly as the average life of the asset that is being funded.
- It is the City's intent to fund capital items with fixed rate debt.
- The City's financial advisor will provide updated debt schedules at least annually based on the projects included in the Long-Term Capital Plan in order to forecast the aggregate amount of debt service and the associated I&S tax rate and/or water and sewer rates needed to service the debt.
- The Long-Term Capital Plan will cover funding for projects anticipated to be repaid with I&S taxes, as well as project funding anticipated to be repaid with water, sewer and/or drainage revenues. In certain instances, debt may be repaid with other sources and will be notated as such.

Long-Term Financial Plan

Objective: The City's Long-Term Financial Plan is designed to help the City anticipate and project future revenues and expenditures in the General Fund, and serve as a guide/management tool for City Management when evaluating financial decisions that affect the City. It is meant to address maintenance and operations, and when combined with the Long-Term Capital Plan, capital improvements as well. To this point, the M&O and I&S tax rates necessary to cover the day-to-day operations of the City and to cover the City's debt payments are projected. The Long-Term Financial Plan covers a period of five years.

Review: City Council will review and approve the Long-Term Financial Plan every year during the budget process. However, review of and changes to the Long-Term Financial Plan may be made during the fiscal year as needed.

Assumptions: City Staff will review and update the assumptions at least annually. Following is the basis for certain assumptions:

Revenues

- Projected future taxable assessed valuations will be based on conservative growth rates, taking into account factors such as building permits, development agreements put in place, commercial and retail growth, etc.
- Sales tax projections will be based on historical trends, as well as new commercial and retail activity generated within the City.
- Other revenue growth rates will be based on historical trends, as well as conservative growth rates.
- One-time revenues are matched with one-time expenses
- Fund reserve requirements for cash balances

Expenses

- Expenditure growth rates will be based on historical trends, as well as taking into account inflation rates.
- Projections will take into account potential future personnel costs
- Projections will take into account potential cash funded (Non Debt) capital costs

Water and Wastewater Rates

During Fiscal Year 2019, the Celina City Council approved a water and sewer rate change based on a water and sewer rate study. The last rate change was done during FY 2018 and it only included residential rates. This rate change will ensure the viability of proprietary fund.

Trash Changes		
Type	Current	Changing to
Trash	\$8.46	\$8.78
Recycling	\$2.84	\$2.84
Xtra Cart	\$5.15	\$5.15

Water Base Changes						Water Rates Per 1,000/ Changes					
BASE: Inside City Residential Water rates			BASE: Outside City Residential Water rates			Consumption Rates: Inside City Residential Water			Consumption Rates: Outside City Residential		
Meter size	Current	Changing to	Meter size	Current	Changing to	Meter size	Current	Changing to	Meter size	Current	Changing to
3/4 Inch	\$ 23.15	\$ 23.84	3/4 Inch	\$ 34.72	\$ 35.76	2,001-10,000	5.06	5.21	2,001-10,000	7.59	7.82
1 Inch	\$ 38.93	\$ 40.10	1 Inch	\$ 58.40	\$ 60.15	10,000-20,000	7.66	7.89	10,000-20,000	11.49	11.83
1.5 Inch	\$ 77.87	\$ 80.21	1.5 Inch	\$ 116.81	\$ 120.31	20,000-30,000	9.02	9.29	20,000-30,000	13.53	13.94
2 Inch	\$ 124.59	\$ 128.33	2 Inch	\$ 186.89	\$ 192.49	30,000-Above	13.02	13.41	30,000-Above	19.53	20.12
3 Inch	n/a	n/a	3 Inch	n/a	n/a						
4 Inch	n/a	n/a	4 Inch	n/a	n/a						
BASE: Inside Commercial Water Rates			BASE: Outside Commercial Water Rates			Consumption Rates: Inside Commercial Water			Consumption Rates: Outside Commercial		
Meter size	Current	Changing to	Meter size	Current	Changing to	Meter size	Current	Changing to	Meter size	Current	Changing to
3/4 Inch	\$ 27.81	\$ 28.64	3/4 Inch	\$ 41.72	\$ 42.97	2,001-10,000	5.06	5.21	2,001-10,000	7.59	7.82
1 Inch	\$ 48.67	\$ 50.13	1 Inch	\$ 73.01	\$ 75.20	10,000-20,000	7.66	7.89	10,000-20,000	11.49	11.83
1.5 Inch	\$ 97.34	\$ 100.26	1.5 Inch	\$ 146.01	\$ 150.39	20,000-30,000	9.02	9.29	20,000-30,000	13.53	13.94
2 Inch	\$ 155.74	\$ 160.41	2 Inch	\$ 233.61	\$ 240.62	30,000-Above	13.02	13.41	30,000-Above	19.53	20.12
3 Inch	\$ 233.60	\$ 240.61	3 Inch	\$ 340.40	\$ 360.91						
4 Inch	\$ 389.34	\$ 401.02	4 Inch	\$ 584.01	\$ 601.53						

Sewer Base Changes						Sewer Rates Per 1,000/ Changes					
BASE: Inside City Residential Sewer rates			BASE: Outside City Residential Sewer rates			Consumption Rates: Inside City Residential Sewer			Consumption Rates: Outside City Residential		
Meter size	Current	Changing to	Meter size	Current	Changing to	Per 1,000	Caps at		Per 1,000	Caps at	
3/4 Inch	\$ 21.50	\$ 23.44	3/4 Inch	\$ 32.25	\$ 35.15	Current	2,001-14,000	5.84	Current	2,001-14,000	\$ 8.76
1 Inch	\$ 38.63	\$ 42.11	1 Inch	\$ 57.95	\$ 63.17	Changing to	2,001-5,000	5.84	Changing to	2,001-5,000	8.76
1.5 Inch	\$ 72.10	\$ 78.59	1.5 Inch	\$ 108.15	\$ 117.88	Changing to	5,000-13,000	7.23	Changing to	5,000-13,000	10.85
2 Inch	\$ 123.60	\$ 134.72	2 Inch	\$ 185.40	\$ 202.09						
BASE: Inside City Commercial Sewer rates			BASE: Outside City Commercial Sewer rates			Consumption Rates: Inside City Commercial Sewer rates			Consumption Rates: Outside City Commercial Sewer rates		
Meter size	Old Rate	Changing to	Meter size	Current	Changing to	Per 1,000	Caps at		Per 1,000	Caps at	
3/4 Inch	\$ 25.75	\$ 28.07	3/4 Inch	\$ 38.63	\$ 42.10	Current	2,001-No Cap.	5.84	Current	2,001-No Cap.	\$ 8.76
1 Inch	\$ 48.29	\$ 52.64	1 Inch	\$ 72.44	\$ 78.95	Changing to	2,001-No Cap.	6.37	Changing to	2,001-No Cap.	9.55
1.5 Inch	\$ 90.13	\$ 98.24	1.5 Inch	\$ 135.20	\$ 147.36						
2 Inch	\$ 154.50	\$ 168.41	2 Inch	\$ 231.75	\$ 252.61						
3 Inch	N/C	N/C	3 Inch	N/C	N/C						
4 Inch	\$ 386.25	\$ 421.01	4 Inch	579.38	631.52						

Major Employers in Celina, Texas

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

Sources: Respective entities

*Information not available

Top Water Customers

Top Ten Water Customers

<u>Customers Name</u>	<u>Total Billed \$</u>
FINI Enterprise	259,393.48
Settlers Ridge Care Center	91,948.78
TXI_REDI MIX	86,322.72
TXI-2 RAIL	79,980.12
Prosper ISD	68,343.36
Light Farms HOA	51,226.41
LFC Land Company	40,723.62
Celina Elementry	35,628.12
Light Farms	13,901.38

Top Ten Tax Payers

Tax Payer Name	Taxable Value
Celina 682 Partners LP	\$19,675,531
Calatlantic Homes of Texas	\$12,160,602
CADG Ownsby Farms	\$10,960,945
W/J CR 55 LP	\$8,666,585
TXI Operations LP	\$6,690,027
First Texas Homes Inc	\$6,650,174
Celina Town Center LTD	\$6,643,593
Chemtrade Sulfate Chemicals Inc	\$6,233,918
Highland Homes-Dallas LLC	\$5,745,859
Pointe Buffalo Ridge LLC	\$5,741,557

Glossary and Acronyms

[The following is a summary of terms and acronyms used in this document.](#)

Accrual Basis Accounting – The most commonly used accounting method, which reports income when earned and expenses when incurred; regardless of the timing and related cash flows.

Accrued Expenses – Expenses incurred but not due until a later date.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the time it may be expended. The appropriation provides the legal authorization for corporate authorities (municipalities) to expend funds.

Assets – Property owned by a government that has a monetary value.

Assessed Valuation – A value that is assigned to real or personal property used as a basis for levying taxes.

Audit – An examination of an organization’s financial statements and the utilization of resources usually prepared by an independent private firm.

Bond Rating – An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody’s Investors Service and Standard & Poor’s. Ratings range from AAA (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issuers are forced to pay higher interest rates to attract investors.

Budget – A financial plan showing specific revenues, expenditures, and service levels for a specific fiscal time frame. The Village of Shorewood budgets for a 12 month period beginning on April 1st.

Budget Calendar – The pre-defined dates or milestones that determine the schedule by which the entity will prepare, present, and approve its’ budget for the following year.

CAFR – Comprehensive Annual Financial Report. A governmental unit’s official annual report prepared and published as a matter of public record, according to governmental accounting standards.

Capital Outlay – Refers to the purchase of land, buildings, equipment and other improvements with an estimated useful life of three years or greater and belong to the class of property referred to as fixed assets.

Cash Basis Accounting – Reports income when received and expenses when paid.

CCDC - An acronym for Celina Community Development Corporation, which is financed with a voter approved half-cent city sales tax. The revenue source will be used to fund various public facilities and infrastructure including but not limited to parks, cultural and civic facilities, sports facilities, historical preservations, and tourism facilities.

Glossary and Acronyms

CEDC - An acronym for Celina Economic Development Corporation, which is financed with a voter approved half-cent city sales tax. The nonprofit corporation promotes and furthers the economic development within the city.

CIP – Capital Improvement Program. A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years

Debt Service – The City’s obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit – The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expenses over income during an accounting period.

Department – Administrative subsection of the City that indicates management responsibility for a specific set of operations.

Depreciation – The portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Fiscal Year (FY) – Any period of 12 months, without regard to the calendar year, for which an entity operates for financial purposes. The City of Celina’s Fiscal Year runs from October 1st – September 30.

Fixed Assets – Assets of a long term character which are intended to continue to be held or used, such as: land, buildings, equipment, vehicles and machinery.

FTE- An acronym for full time equivalent. A measurement of staffing. One FTE is a 40-hour per week position. A part-time position working 20 hours per week or a temporary full-time position working six months would be ½ FTE.

Full Accrual Basis – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

Fund – An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

Fund Accounting – A governmental accounting system that is organized and operated on a fund basis.

Fund Balance – The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an “unrestricted fund balance”.

Glossary and Acronyms

Fund Type – In governmental accounting, all funds are classified into eight types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

General Accepted Accounting Principles (GAAP) – Uniform minimum standard of guidelines to financial accounting and reporting. They govern the form and content the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GFOA – Government Finance Officers Association. A professional organization for employees in the government finance industry.

GIS – Geographic Information System, a system for capturing, storing, analyzing, managing and presenting data which is spatially referenced.

Grant – A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Interfund Transfers – Amounts transferred from one fund to another.

Intergovernmental Revenues – Revenues from other governments in the forms of grants, entitlements, shared revenues, or payments in lieu of taxes.

Levy – (Verb) to impose taxes, special assessments, or service charges for the support of Village services. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Letter of Transmittal – The introduction of the budget wherein the reader will find a general summary of the most important aspects of the budget, including information from current and previous fiscal years.

Liabilities – Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Long Term Debt – Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on

Glossary and Acronyms

special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies and (5) principal and interest on long-term debt which are generally recognized when due.

Ordinance – A formal legislative enactment by the governing board of a municipality.

Performance Measures – Objective and/or quantitative indicators used to show the amount of work accomplished the efficiency with which tasks are completed and the effectiveness of a department or program.

Personnel Services - The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

Property Taxes – Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes.

Public Hearing – The portions of open meeting held to present evidence and provide information on both sides of an issue.

Public Improvement District – (PID) is a defined geographical area established to provide specific types of improvements or maintenance within the area which are financed by assessments against the property owners within the area. Chapter 372 of the Texas Local Government Code authorizes the creation of PIDs by cities.

Reserve – An account used to indicate that a portion of fund balance is restricted for a specific purpose.

An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Revenues – All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Taxes- Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as to paying such charges as, for example, sewer service charges.

Tax Base – The total value of all real and personal property in the City as of January 1st of each year, as certified. The tax base represents the net value after all exemptions.

TIRZ (Tax Increment Reinvestment Zone) -is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. They may be initiated by the city or county or by petition of owners whose total holdings in the zone consist of a majority of the appraised property value.

User Charges – The payment of a fee for direct receipt of a public service by the party benefiting from the service.