



2020 - 2021 PROPOSED ANNUAL BUDGET

COUNCIL ACTION: SEPTEMBER 2020 | PUBLISH DATE 2020



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**PROPOSED BUDGET AND FINANCIAL PLAN
FY 2020-2021**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,150,510, which is a 27 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,744,048.

CITY COUNCIL RECORD VOTE

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

FOR:

AGAINST:

PRESENT AND NOT VOTING:

NOT PRESENT DURING VOTING:

ABSENT:

TAX RATE	ADOPTED FY 2019-2020	PROPOSED FY 2020-2021
Property Tax Rate	\$ 0.645000	\$ 0.645000
No-New-Revenue (Effective) Tax Rate	\$ 0.633998	\$ 0.633518
No-New Revenue (Effective) M&O Rate	\$ 0.378862	\$ 0.437803
Voter-Approval (Rollback) Tax Rate	\$ 0.600487	\$ 0.645000
De Minimis Rate	\$ N/A	\$ 0.655554
Debt Rate	\$ 0.191317	\$ 0.191875

The total amount of municipal debt obligations secured by property taxes for the City of Celina is \$139,310,000.

The above information is presented on the cover page of the City's FY 2021 Proposed Budget to comply with requirements of Section 102.005 of the Texas Local Government Code.

In accordance with Section 104.0045 of the Texas Local Government Code as amended by HB 1495 - Itemization of Certain Expenditures Required in Certain Political Subdivision Budgets - expense line items for public notices and lobbying efforts are provided below:

DESCRIPTION	ADOPTED FY 2019-2020	PROJECTED FY 2020-2021
Public notices required by law	\$ 10,819.00	\$ 9,500.00
Lobbying services	\$ -	\$ -



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Mayor and City Council



Sean Terry
Mayor



Justin Steiner
Place #1



Wayne Nabors
Dep. Mayor Pro Tem



Andy Hopkins
Place #3



Carmen Roberts
Place #4



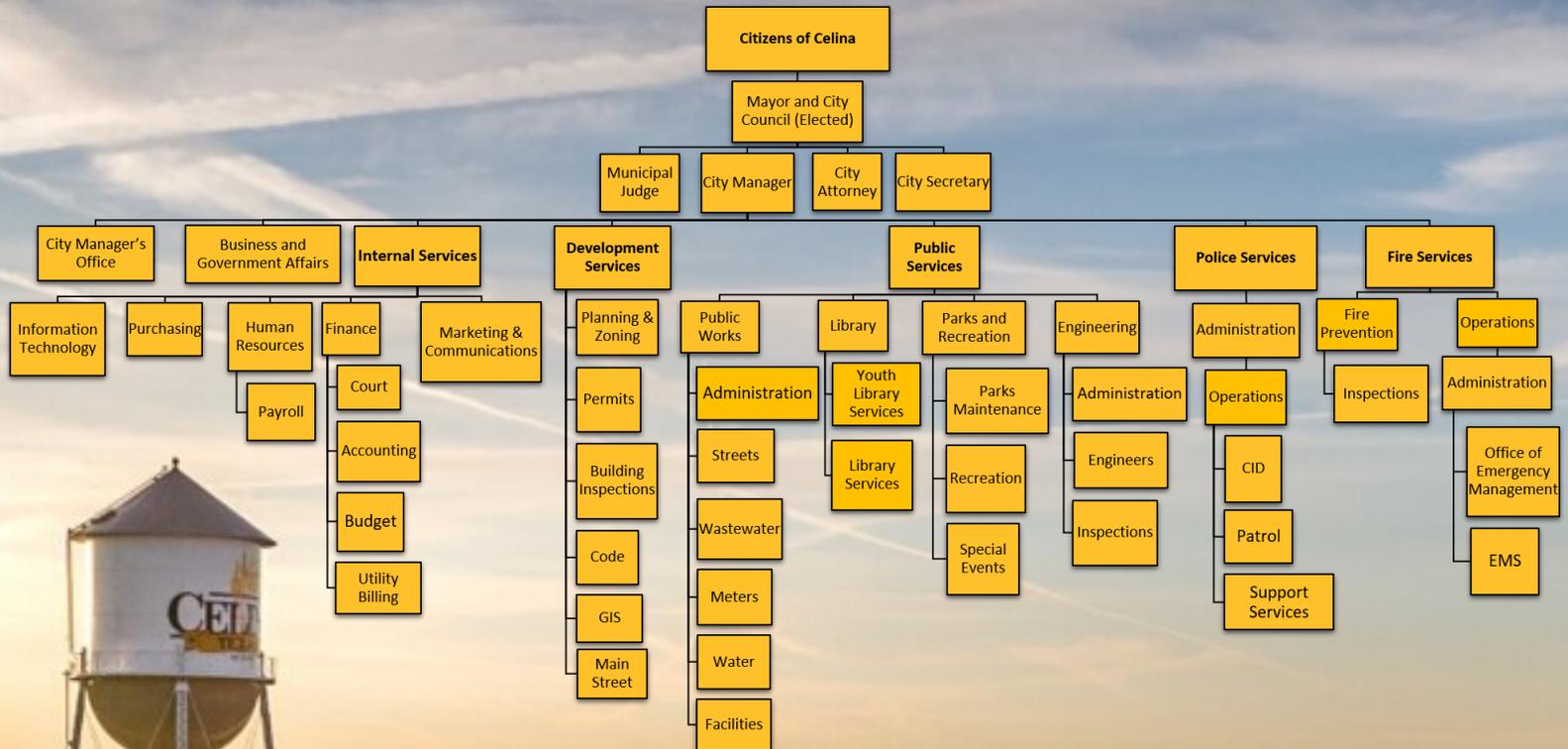
Mindy Koehne
Place #5

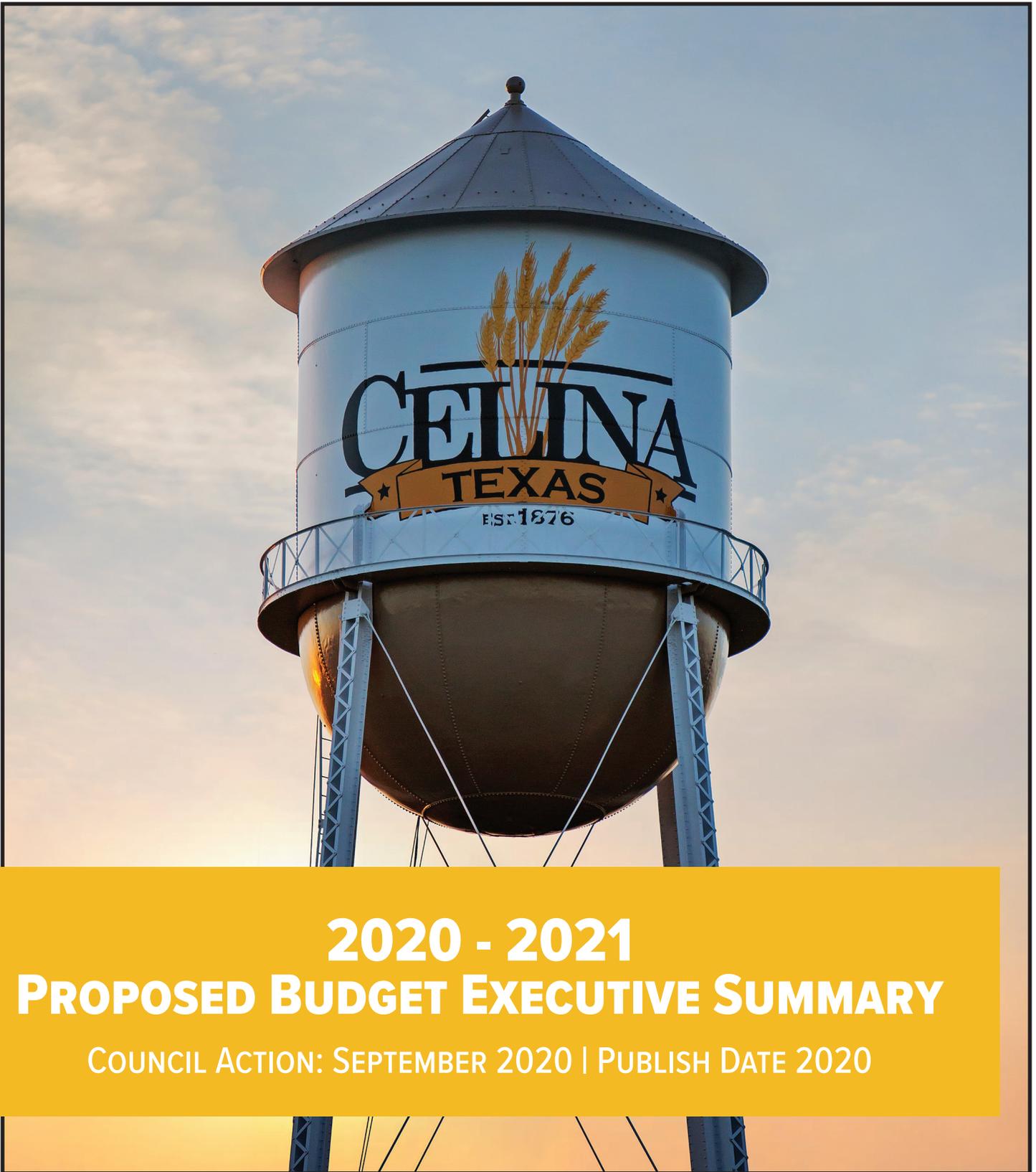


Chad Anderson
Mayor Pro Tem

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City of Celina Organizational Chart





2020 - 2021 PROPOSED BUDGET EXECUTIVE SUMMARY

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Introduction

The City's budget is a complex document and represents the culmination of months of preparation and discussion among City Council, City Manager, Executive Team 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.

As required by the City's Charter, the proposed budget was provided to the City Council on July 31st. 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 to adhere to the State of Texas Truth-in-Taxation reporting in addition to meet the requirements as ordered in the City Charter, Texas Tax Code and local government code.

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

Budget Philosophy

City of Celina's staff develop the operating and capital budgets so that strategic goals and long-term objectives defined in the City Council adopted 2018-2020 Strategic Plan are achieved. This strategic plan, consisting of ten goals sets the visualization and maps the course for the City. It is staff's job to move in that direction through budgeting and project implementation.

The City of Celina's internal value system stems from the philosophy of Servant Leadership and the belief that as public employees, all actions stem from the obligation to put the needs of the citizens first and dedicate our decision making and actions to the ideal that City employees exist to serve the people. This is further emphasized in the organizational values that were developed by both City Staff and City Council. These Core Values represent our highest aspirations, our moral code and what we are deeply passionate about. Integrity, Excellence, Community, and Service are the foundation of the organization for which the departmental budgets are built.

The City of Celina's budget enables the city to meet its goals of providing excellent customer service, fostering efficient and cost-effective government, maintaining the city's healthy and stable financial position, and delivering high-quality services to meet residents' needs.

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 in financial charts reflecting comparative expenditures at the departmental and operational level 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.



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Budget Key Dates

February	Budget Kickoff. mBudget software released to departments.
March - May	Departmental submission of budget documents.
April 30, 2020	The Chief Appraiser prepares and certifies to the Tax Assessor an estimate of the taxable value.
May	Mailing of "Notices of Appraised Value" by Chief Appraiser.
June	Executive Team Budget Workshop
June	Deadline for submitting Appraisal Records to ARB.
July 20, 2020	Deadline for ARB to approve Appraisal Records.
July 25, 2020	Deadline for Chief Appraiser to certify Appraisal Rolls to each Taxing Unit.
July 25 - July 30th	Calculation of No-New-Revenue Tax Rate and Voter-Approval Tax Rate.
July 31, 2020	City Manager submits Proposed Budget to the City Council.
July 31, 2020	City Council Budget Workshop
August 11, 2020	Council Meeting for Tax Rate and Budget Submittal of No-New-Revenue and Voter Approval Tax Rate
August 21, 2020	Publish the "Notice of Tax Rates" and "Public Hearing for Proposed Tax Rate and Budget"
August 21, 2020	Post " Notice of Tax Rates " prominently on the homepage of the entity's internet website.
September 8, 2020	Public Hearing for Proposed Tax Rate and Budget
September 8, 2020	Meeting to Vote on Tax Rate and Budget
September 16, 2020	Deadline to submit the Tax Rate Ordinance to the Collin County Tax Office.
October 1, 2020	Budget becomes effective.

All Funds Overview

The total Fiscal Year 2021 budget, including all funds and transfers, is \$76,503,206 compared to \$82,552,248 initially budgeted in 2020. The budget for all funds will decrease by \$6,049,041, or 7.33% over fiscal year 2020 and was contributed to the reduction of appropriations to Capital Bond proceeds. Fiscal Year 2021 total expenditures are greater than the total revenues within the city-wide budget by \$19,659,324. The Capital Project funds have budgeted expenditures of \$19,880,084 a decrease of 41.39% over fiscal year 2020.



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The following matrix reflects changes in sources and uses of all funds by category:

Expenditures Uses of Funds	Adopted 2019-2020	Uses of Funds	Proposed 2020-2021	% of Total	Change Year Over Year	% Change
General Government	\$ 4,090,136	General Government	\$ 4,844,502	6.33%	\$ 754,366	18.44%
Public Safety	\$ 8,032,416	Public Safety	\$ 9,383,483	12.27%	\$ 1,351,067	16.82%
Development Services	\$ 3,415,784	Development Services	\$ 3,146,031	4.11%	\$ (269,753)	-7.90%
Public Services	\$ 5,907,886	Public Services	\$ 6,953,819	9.09%	\$ 1,045,933	17.70%
Utilities	\$ 16,603,861	Utilities	\$ 25,587,129	33.45%	\$ 8,983,268	54.10%
Capital Projects	\$ 33,916,430	Capital Projects	\$ 19,880,084	25.99%	\$(14,036,346)	-41.39%
Debt Service	\$ 5,250,921	Debt Service	\$ 4,713,705	6.16%	\$ (537,216)	-10.23%
Transfers Out	\$ 5,334,813	Transfers Out	\$ 1,994,453	2.61%	\$ (3,340,360)	-62.61%
Total Uses	\$ 82,552,248	Total Uses	\$ 76,503,206	100.00%	\$ (6,049,041)	-15.06%

Revenue

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 the development of residential communities. While monitoring any changes in building permit fee revenues, the City still 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 wastewater infrastructures.

The City of Celina's primary source of revenue is property tax. This year, \$8,727,098 has been budgeted for all property tax collections including delinquents, penalties and for payments to the tax increment reinvestment zones (TIRZ). Property tax revenue including the items above is expected to grow \$1,607,451 or 22.58% over last year. Sales tax revenue is also expected to grow. The 1% of the City's 2% sales tax collected for FY2020-2021 budget is \$1,545,000 which is a \$252,500 or 19.54% over last year's adopted budget.

Other major sources of revenue come from rates, fees and charges. These sources are for services rendered and user fees charged such as permits, construction inspection fees, fire/ems & police fees, and utility related services.



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This category is proposed for FY 2021 at \$28,098,928 and represents about 49.43% of the City's funding of operations. The increase in rates, fees, and charges over 2020 is \$6,248,289 or about 28.6%.

The increase is attributable to growth and an adopted increase in the City's utility rates. For the fiscal year 2021, a total of \$20,580,828 has been budgeted for utility sales and other charges for services. Of this amount, \$9,500,000 or 46.16% comes from water sales, \$5,800,000 or 28.18% for sewer sales, \$2,106,500 or 10.24% from water/wastewater connection fees and an additional \$2,424,328 from other services.

Transfers between operating are part of the total sources of funds and are \$1,994,453. This number reflects one time transfers for infrastructure improvements and reimbursement of in-kind services across funds. The licenses and permits revenue of \$6,522,000 includes projected revenues of \$6,500,000 in building permits. The remaining revenue is attributable to other types of permitting and registrations required by development services. Total Revenue from all sources is broken down in the following chart:

Sources of Funds	Adopted 2019-2020	Sources of Funds	Proposed 2020-2021	% of Total	Change Year Over Year	% Change
Ad Valorem Taxes	\$ 10,568,126	Ad Valorem Taxes	\$ 13,112,578	23.07%	\$ 2,544,452	24.08%
Sales Taxes	\$ 2,662,000	Sales Taxes	\$ 2,970,000	5.22%	\$ 308,000	11.57%
Franchise & Other Taxes	\$ 352,791	Franchise & Other Taxes	\$ 517,000	0.91%	\$ 164,209	46.55%
Licenses & Permits	\$ 4,555,000	Licenses & Permits	\$ 6,522,000	11.47%	\$ 1,967,000	43.18%
Rates, Fees and Charges	\$ 21,850,639	Rates, Fees and Charges	\$ 28,098,928	49.43%	\$ 6,248,289	28.60%
Misc/Intergovernmental	\$ 2,196,202	Misc/Intergovernmental	\$ 2,304,423	4.05%	\$ 108,221	4.93%
Interest Income	\$ 1,402,300	Interest Income	\$ 1,324,500	2.33%	\$ (77,800)	-5.55%
Transfers In	\$ 5,334,813	Transfers In	\$ 1,994,453	3.51%	\$ (3,340,360)	-62.61%
Total Sources	\$ 48,921,871	Total Sources	\$ 56,843,882	100.00%	\$ 7,922,011	90.74%

Property Values and Tax

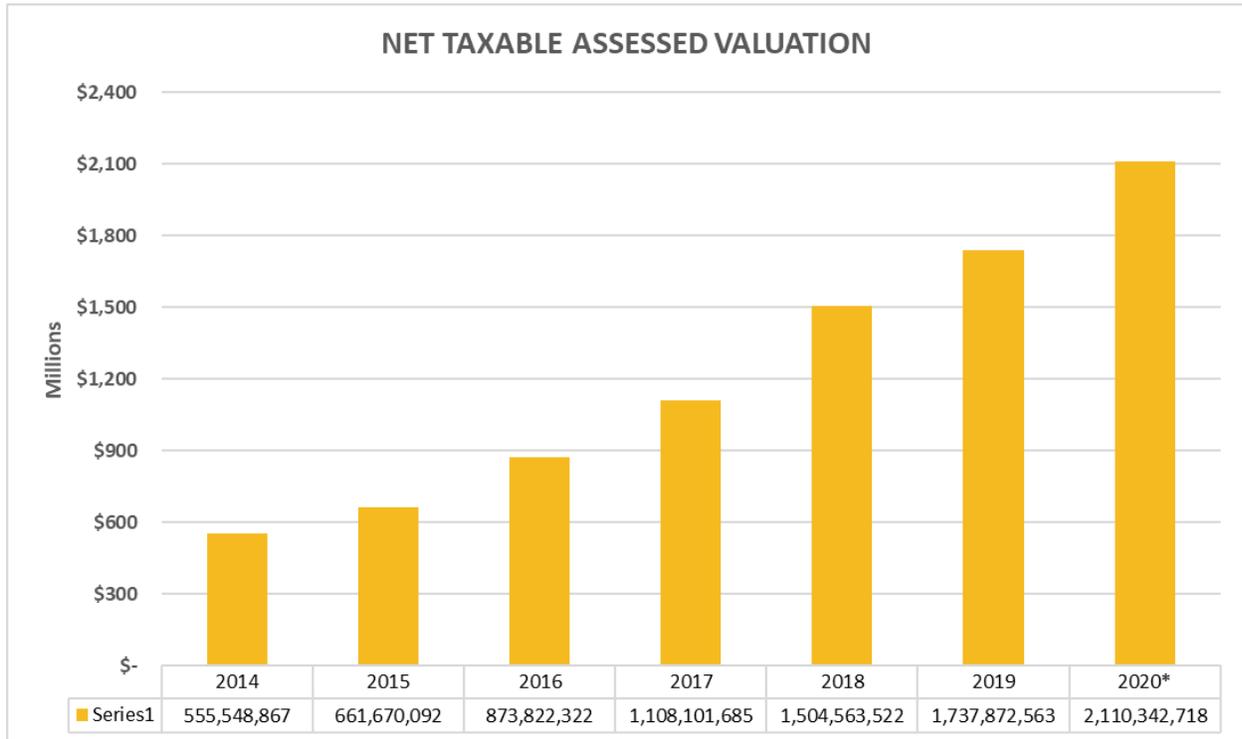
According to the Collin and Denton County Central Appraisal District (DCAD), the certified taxable value after the homesteads with tax ceiling is estimated with appraisal review board grand totals is \$2,110,342,718. This value is 26% or \$440 million more in assessed valuation than the 2019 adjusted taxable value (as of 07/30/2020). Of this increase, \$270 million is attributable to new taxable values added to the tax roll which includes improvements and personal property.

This becomes very important because when calculating the rollback rate and the effective tax rate, new taxable values are deducted from the calculation.



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The following graph reflects historical growth in taxable property values including the current year (2020) certified value:



**Preliminary Numbers*

Adopted Tax Rate

The City will strive to maintain the current tax rate of \$0.645000 to keep level with cities and towns while still providing adequate revenue to fund the needs of a rapidly growing community now and into the future. As the city grows its demands for service the tax rate will also need to increase due to the growing population and rooftops. This year, the City was able to propose a tax rate of \$0.645000 and still meet those objectives.

Of the total tax rate of \$0.645000, \$0.453125 or 70.25% is dedicated to maintenance and operation expenses of the municipal government and \$0.191875 or 29.75% is dedicated to general obligation debt service.

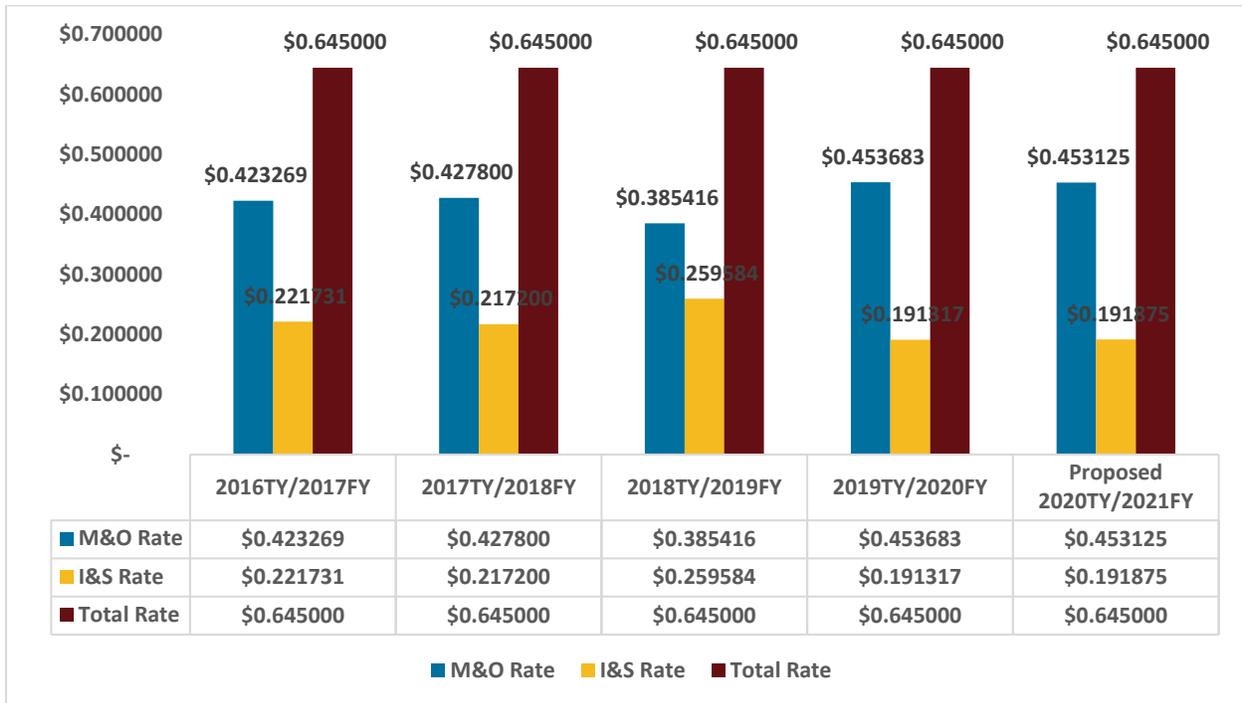
The average taxable single family home value is currently \$384,068 as of July 2020. At the property tax rate of \$0.645, the City tax paid on the average single-family home will be approximately \$2,477. For comparison purposes, a single-family home valued at \$100,000 will pay \$645.00.



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The following graph is a historical picture of the City’s tax rate history for operations and debt service:

TAX RATE HISTORY BY TAX YEAR



Tax Rate Changes – Texas Senate Bill 2

Due to changes in the law handed down from the State Legislature during the 2019 legislative session, there will be changes in tax rate calculations and revenue growth beginning in the fiscal year 2021 budget. In the past, local governing bodies have had the autonomy to realize up to 8% of revenue growth from property taxes at their discretion. Beginning next year, this number has been changed to 3.5%. Celina’s conservative revenue forecasts will help mitigate the negative impacts of this revenue cap to the City’s operations; however, the City will have to pay close attention to revenue numbers in future years and determine when an election is necessary to keep up with demands for service.

Operating Expenditures

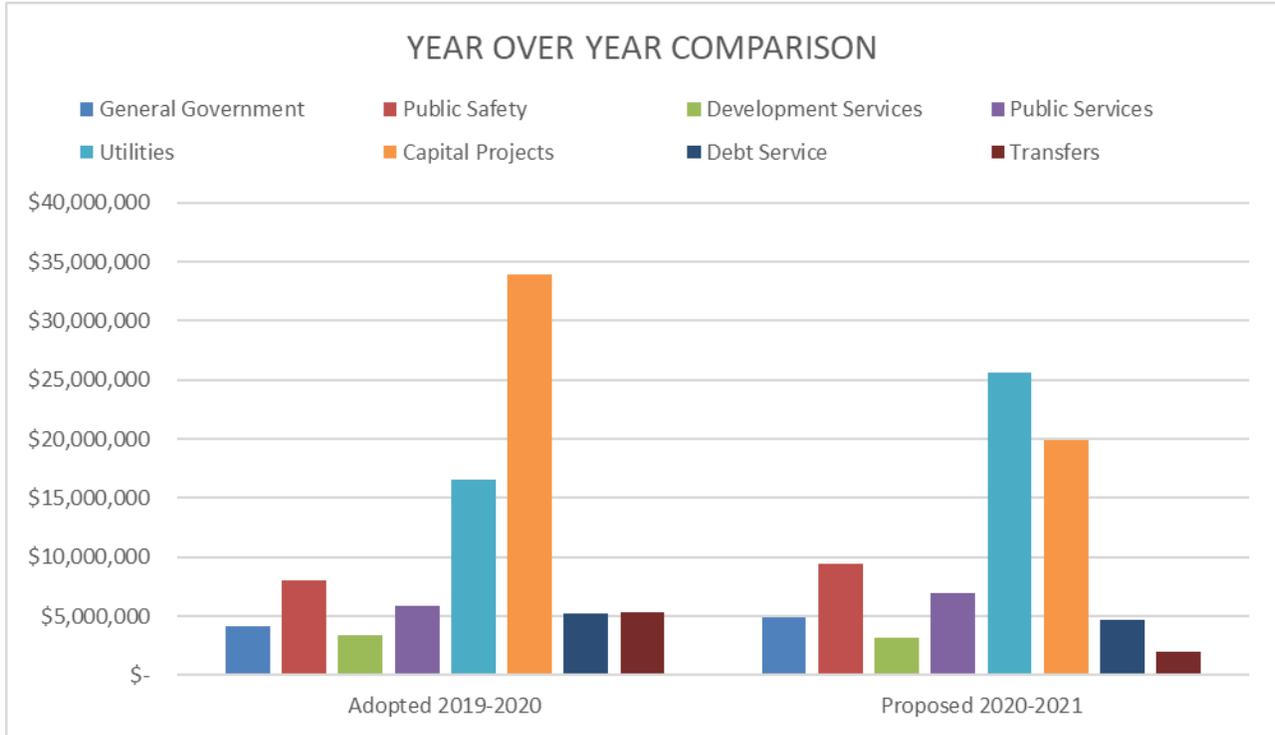
The operating budget is a combination of all costs to do business except for major capital improvement projects (CIP), transfers and debt service payments. The total of the combined operating budgets for the 2021 budget is \$49,914,964, compared with \$38,050,083 originally budgeted in FY 2020. This is an increase of \$11,864,881 or 31.19%.

Operating costs are broken down in the following chart for the City’s core operating funds comparing this year to last year:

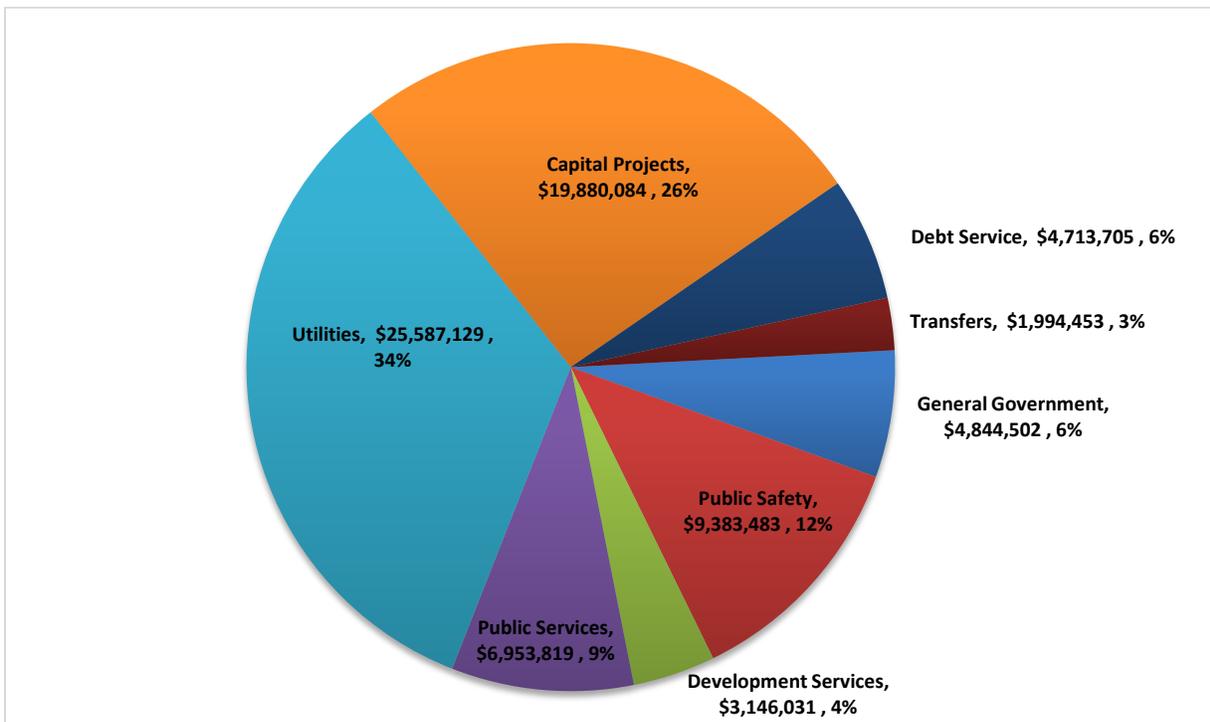


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ALL FUNDS OPERATING BUDGET



The following charts reflect the percentage cost of operations by operational function of the City:





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PROPOSED FY2020 – 2021 ONE TIME EXPENSES

- IT upgrades including new software \$82,925
- WANCO Message Board \$32,400
- Card Key Access conversion \$94,000
- Master Key Access \$10,000
- Light Farms Water Tower Generator Tie-In \$10,000
- Public Works – Concrete Saw \$41,000
- Public Works—Hydraulic Saw \$10,000
- Fleet Management Software \$8,600
- Public Works—Crane Truck \$130,275
- Retrofit GAPVAX with Hydro Excavator \$60,000

FY2020 – 2021 SIGNIFICANT CAPITAL IMPROVEMENT PROJECTS

Governmental Projects

- Police Station, Phase I Design - \$1,500,000
- Fire Station #3 Design - \$1,000,000
- Downtown Patio Plaza Design - \$725,000
- Downtown Inner Loop Construction - \$6,500,000
 - Colorado from Walnut to Maple
 - Pecan from Colorado to Arizona
 - Beech from Colorado to Louisiana
 - Ohio from Beech to Pecan
- Choate Parkway from Preston Road to Kinship Parkway - \$3,600,000
- Frontier Parkway from Dallas Parkway to Preston Road - \$5,700,000
- Old Celina Park Phase 2 - \$14,000,000
- Traditions Trail Flood Study - \$50,000
- Old Celina Park Playground Expansion - \$2,000,000
- Park Land Acquisition - \$3,000,000
- Bonfire Land Purchase for Park Expansion - TBD

Water/Wastewater Projects

- Six Million Gallon above ground storage tank - \$9,500,000
- 24" Water Line on Coit Road from Sunset to CR 100 - \$8,700,000
- 12" Water Line on N Preston Rd from Founders Lane to Settlers Ridge - \$600,000
- Design for 1 MGD Wastewater Plant Expansion - \$1,000,000
- Oklahoma Sewer Line Expansion - \$1,000,000



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Fund Balance and Reserve

There are multiple areas of reserves built into the budget. By ordinance, the City is required to maintain a 25% General Fund Balance. For FY21, this amount is approximately \$5.5 million. Revenues to pay for services are typically delayed due to the timing of growth and the new growth showing up on the tax rolls. This means that while the expenses for new growth are immediate, the revenues follow a few years later.

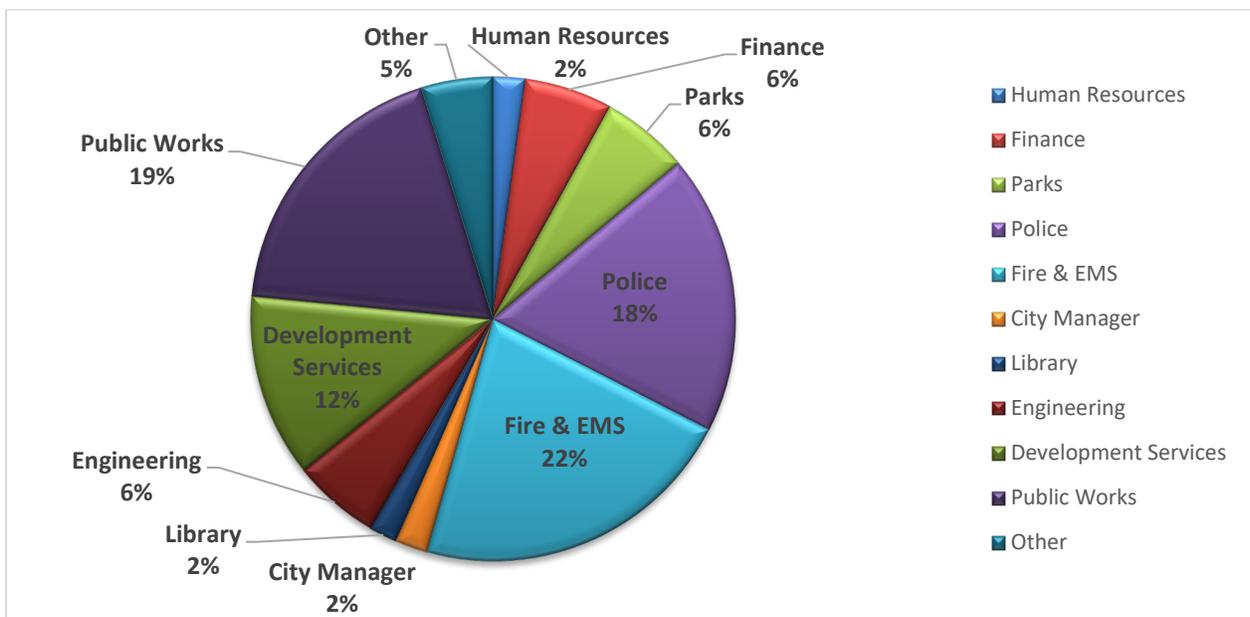
The Water/Wastewater fund predicts a working capital reserve of \$7.4 million which is approximately 40% of FY 2020 revenue received or 146 days of working capital. The Water/Wastewater Fund has multiple revenue sources, however, the main source of revenue is generated by water sales therefore is rate sensitive. Every effort is made to keep rate increases at a minimum.

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. Although staffing changes have occurred between departments, this adopted budget maintains last year's overall total and adds an additional seventeen full-time equivalent employees. The total number of budgeted employees or FTE's (Full-time equivalents) is 187.5 for a salary with benefits cost of \$18,677,254 million (includes new positions) in FY21. This adopted budget includes a three percent (3%) step increase.

This increase is reflective of the rapid growth of both residents and businesses occurring in Celina.

The following chart is a break-out by service area across the City:





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The main operational cost increases can be attributed to the following over last year's adopted budget as follows:

- New Personnel, including Compensation and Benefits (17) \$1,237,708
 - Police Officer – PD (4)
 - Administrative Assistant – PD
 - WWTP Crew Leader – Public Works
 - Water Line Locator – Public Works
 - Drainage Technician – Public Works
 - Fleet Coordinator – Public Works
 - Facilities Technician – Public Works
 - GIS Tech – GIS/Development
 - Life Connected Coordinator – Human Resources
 - Chemical Technician – Parks
 - Parks Maintenance Worker – Parks
 - Construction Inspector – Engineering
 - Building Inspector – Development
 - Senior Planner – Planning/Development

- Compensation and Benefit Increase, Existing Personnel \$1,818,211

Texas Municipal Retirement System (TMRS)

Texas Municipal Retirement System (“TMRS”), a statewide administered pension plan, is a “cash balance plan” in which members make regular contributions to individual accounts that are matched with employer contributions and supplemented with investment income. TMRS covers 887 cities, and each city can design a benefit plan to meet its needs and cost structure.

The City provides pension benefits for all of its full-time employees through TMRS. The City continues to contribute 100% of its annual required contribution (ARC) at an actuarially determined rate and is solid. Both the employees and the City make contributions monthly. The City's TMRS plan is a 2 to 1 matching ratio with a 5 year vesting period. Service eligibility for retirement is age 60 with 5 years of service or any age with 20 years of service.

United Healthcare Insurance Company (UHC)

The City provides health, dental and vision insurance to its full time employees. United Healthcare Insurance Company offers two different plans 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.



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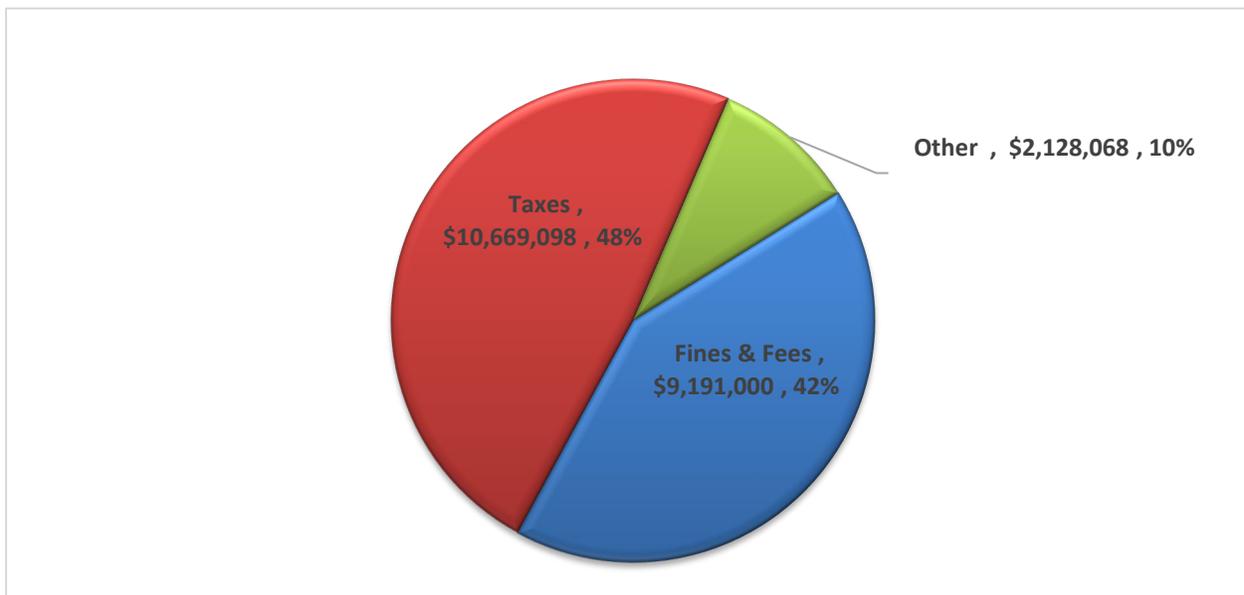
General Fund

The General Fund is the fund that encompasses the basic services of municipal government. These services include Police, Fire, Streets, Development Services, Parks, Public Works, Administration, and all other internal services. The total amount of expenditures in this fund is \$22,243,805. Without transfers to the other funds, the amount is \$21,608,080.

General Fund revenues and budgeted transfers are estimated at \$21,988,166 for FY21. This is an increase of 20.74% or \$3,776,700 over FY20. The sales tax maximum rate is 8.25% with 1% contributed to the City of Celina's General Fund. The sales tax is projected to generate revenue of approximately \$1,545,000 or 19.54% more than last year's adopted budget. This growth is a result of continued commercial development and population growth in the area.

The following chart is representative of the revenues supporting general operations:

FY 2020 – 2021 GENERAL FUND REVENUE



As discussed above, taxes represent about 48% of the total funding sources of the General Fund at \$10.4 million with property tax being the largest funding source at \$8.72 million an increase of \$1.6 million or 22.58% over the FY20 adopted budget. The growth is from new construction values and appreciation in property values.

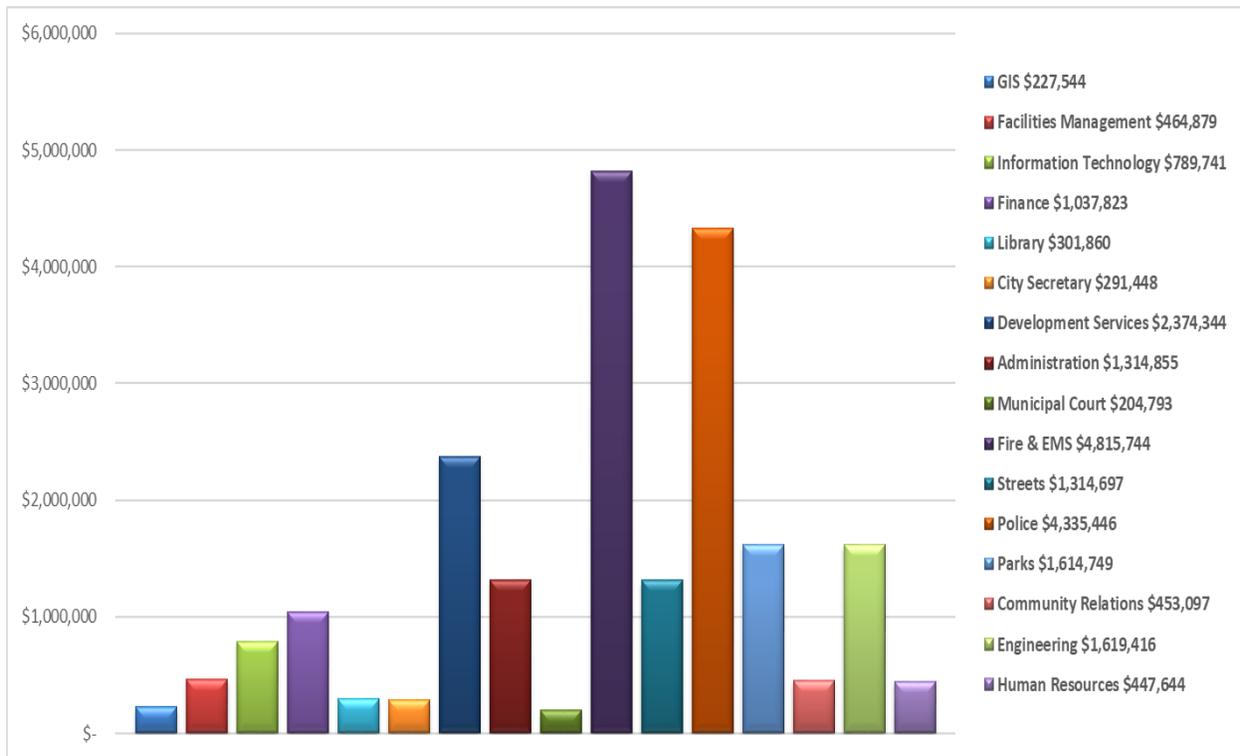
General Fund operating expenditures total \$21,608,080 before transfers out. With transfers, the total General Fund budget for FY21 is 22,243,805. This budget is a 22.46% increase or \$4,079,827 more than FY20 budget. This budget without transfers is a 21.65% increase or \$3,846,288 more than FY 2019-2020.



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The following chart is representative of the expenditures of the General Fund:

FY2020 – 2021 GENERAL FUND EXPENDITURES



Like most municipal organizations, Public Safety makes up the largest cost center of general purpose operations with a combined budget of \$9.2 million or 42.35% of the total General Fund Budget. These services include police, fire, and ems costs. By category, personnel costs represent about 73.4% or \$16.2 million of General Fund operation costs.

The City of Celina utilizes a conservative strategy when projecting revenues and expenditures. Revenue and expenditure patterns are closely monitored so that adjustments can be made readily.

Water/Wastewater Fund

The Water/Wastewater Fund (“the utility system”) is 100% self-supporting with rates and charges sufficient to cover operating, debt and various scheduled capital outlay purchases and capital infrastructure projects. The City operates a full-service utility with water production and distribution, sewer collection and treatment as well as meter billing and collection. The Water and Sewer Fund operates as a business enterprise and utilizes full accrual accounting.

The Water and Sewer Fund segregates and distinguishes water operations and sewer operations and works toward making each operation self-supporting.

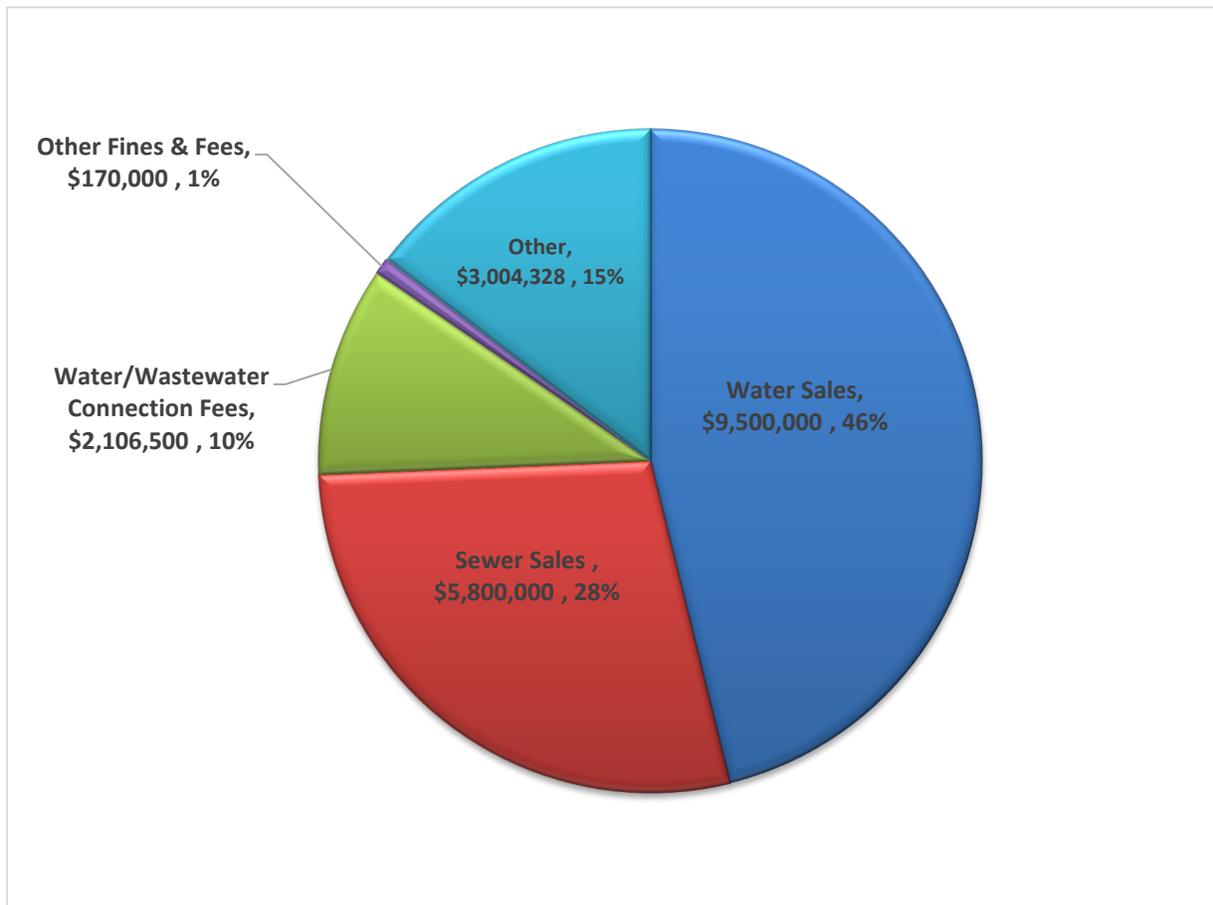


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The total Water/Wastewater Fund revenues from rates, fees, and charges as well as miscellaneous revenues is expected to be \$20,580,828 including \$500,000 in transfers. It is expected that total revenues will be 18.45% more than the prior year budget due to growth in residential and commercial connections to the City's utility system. The City does assess and collect water and sewer developer impact fees to help pay the costs of infrastructure associated with new development for both commercial and residential development.

The following chart reflects the sources of revenue supporting the City's utility system:

FY2020 – 2021 WATER/WASTEWATER FUND REVENUE

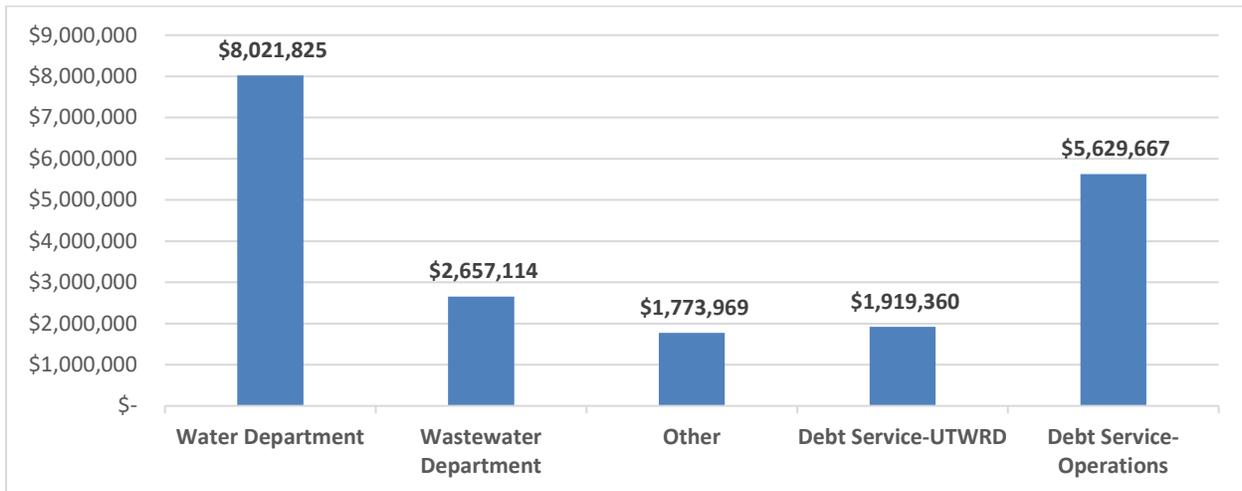


Other fees and charges are related to services performed in the field for new connections as well as penalties and interest on late payments and disconnects. Other financing sources include impact fees and other developer contributions. The Water/Wastewater expenses for operations, debt, transfers, infrastructure improvements, and capital items total \$20,860,663.



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The following graph reflects the uses of funds in the City's Water/Wastewater Fund:



The budget includes a pass-through increase for water purchased through Upper Trinity Regional Water District (UTRWD). The rate for purchased water increased 3.6% per 1,000 gallons. In fiscal year 2020-2021 the debt service requirements will increase \$782,327 or 69% over Fiscal year 2019-2020. The increase is because City of Celina's initial obligation and excess capacity for the Doe Branch plant expansion resulting in \$704,775 and \$107,155 joint facilities debt.

Integrity Fund

This fund helps with the beautification of the City of Celina. The revenue collected are allocated for improvements for sidewalks, street landscaping, signage, lighting, and façade improvements as well as music on the square and public art. The funding for this fund comes predominantly from leases the City has on its tower facilities with a minor portion driving from development fees. The FY21 revenue is approximately \$122,000 and expenditures from operations is \$177,500. Projected costs to be incurred in FY21 include Façade Grants, Neighborhood Integrity, Music on the Square and Public Art.

Capital Acquisition Fund

The Capital Acquisition Fund is a fund that Celina uses to allocate a portion of surplus revenues into for future capital expenditures. Fiscal Year 2020-2021 scheduled expenditures include but not limited to:

- Asphalt Patching Truck \$180,000
- Wayfinding System \$150,000
- Scoreboard \$100,000
- Computer Servers \$50,000
- Park Wi-Fi \$50,000



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Tax Increment Reinvestment Zone (TIRZ)

A tax increment reinvestment zone or TIRZ is created as an ordinance of the City Council of the City of Celina, Texas, designating a contiguous geographic area within the city as a reinvestment zone pursuant to Chapter 311 of the Texas Tax Code, to be known as a reinvestment zone, describing the boundaries of the zone, creating a board of directors for the zone, establishing a tax increment fund for the zone, containing findings related to the creation of the zone, providing a date for the termination of the zone, providing that the zone take effect immediately upon passage of the ordinance, providing a severability clause and providing an effective date.

Table of TIRZs in which City of Celina participates:

TIRZ #	NAME	YEAR CREATED	TIRZ Participation	FY2018-2019 Collections FY2019-2020 TIRZ Payment	FY2019-2020 Accrued Estimated FY2020-2021 TIRZ Payment*	FY2019-2020 Collections FY2020-2021 TIRZ Payment Accrual*
2	Creeks of Legacy	2014	47.63%	\$ 324,221.14	\$ 429,756.82	\$ 521,435.09
3	Wells South (Lilyana)	2015	70.00%	\$ -	\$ 302,919.80	\$ 520,485.30
4	Sutton Fields	2017	13.22%	\$ 22,766.05	\$ 82,936.96	\$ 18,305.12
5	Old Celina Limited	2016	50.00%	\$ -	\$ 2,332.82	\$ 12,866.71
6	Glen Crossing	2016	44.48%	\$ 30,767.53	\$ 101,544.04	\$ 135,568.98
7	Owensby Farms	2016	34.60%	\$ 13,017.62	\$ 26,216.53	\$ 101,928.69
8	Sutton Fields II	2017	7.76%	\$ 4,443.95	\$ 2,606.26	\$ 2,880.56
9	The Columns	2017	34.20%	\$ 1,778.78	\$ 15.24	\$ 30,013.17
10	Chalk Hill	2017	34.20%	\$ -	\$ -	\$ 15,859.66
Grand Total				\$ 396,995.07	\$ 948,328.47	\$ 1,359,343.28

*Not figures, estimate projections for TIRZ budgeting purposes.
Figures provided by Municap, Inc.

TIRZ #11

TIRZ #11 for Downtown Celina consists of approximately 687 acres and funding that supports the Downtown Celina TIRZ is based on the incremental increase of property taxes and sales taxes generated within its boundaries and is supported by City of Celina, Economic Development Corporation (EDC), Community Development Corporation (CDC), and Collin County. TIRZ #11 was established in 2017 upon the termination of TIRZ #1. In 2017, the taxable base was \$86,443,673. For 2020, the TIRZ estimated value of \$111,241,685 represents an increase of \$24,798,012 or 28.7%.

Debt

The purpose of this fund is to record property taxes levied and collected for the purpose of paying annual principal and interest payments on debt obligations with a legally binding pledge to repay with a commitment of an annual tax levy against property values certified by the Denton County Appraisal District. The property tax rate of \$0.645 cents per \$100 dollars of taxable value levied for FY 2021 has been proposed for adoption by City Council on September 8, 2020.



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The following is a list of all debt obligations:

Bond Series	Obligation	Maturity Date	Callable Date	Principal	Interest	Total Outstanding (09-30-2020)	P&I Due 2020-2021
General Debt							
Series 2011	Certificates of Obligation	9/30/1931	9/1/2021	990,000.00	255,780.10	1,245,780.10	108,653.76
Series 2012	General Obligation Refunding Bonds	9/30/2021	-----	25,000.00	750.00	25,750.00	25,750.00
Series 2013	Certificates of Obligation	9/30/2033	9/1/2021	4,810,000.00	1,681,300.00	6,491,300.00	330,300.00
Series 2013	General Obligation Refunding Bonds	9/30/2027	9/1/2021	2,495,000.00	329,075.00	2,824,075.00	428,475.00
Series 2014	Certificates of Obligation	9/30/2034	9/1/2024	2,320,000.00	692,900.00	3,012,900.00	217,562.50
Series 2015	Certificates of Obligation	9/30/2035	9/1/2025	1,845,000.00	817,850.00	2,662,850.00	175,500.00
Series 2016	Certificates of Obligation	9/30/2036	9/1/2026	1,460,000.00	241,750.00	1,701,750.00	313,900.00
Series 2017	Certificates of Obligation	9/30/2037	9/1/2027	3,775,000.00	1,090,712.50	4,865,712.50	281,412.50
Series 2018	Certificates of Obligation	9/30/2032	9/1/2028	3,795,000.00	967,850.00	4,762,850.00	371,350.00
Series 2018	General Obligation Refunding Bonds	9/30/2038	9/1/2028	19,275,000.00	8,095,837.50	27,370,837.50	1,408,037.50
Series 2019	Certificates of Obligation	9/30/2039	9/1/2027	4,440,000.00	1,420,218.88	5,860,218.88	127,018.76
				\$ 45,230,000.00	\$ 15,594,023.98	\$ 60,824,023.98	\$ 3,787,960.02
Water/Wastewater							
Series 2012	General Obligation Refunding Bonds	9/30/2023	-----	1,305,000.00	77,400.00	1,382,400.00	499,150.00
Series 2014A	Certificates of Obligation	9/30/2024	-----	975,000.00	65,455.00	1,040,455.00	260,837.50
Series 2014	Certificates of Obligation	9/30/2034	9/1/2024	2,080,000.00	449,312.50	2,529,312.50	341,650.00
Series 2015	Certificates of Obligation	9/30/2035	9/1/2025	7,680,000.00	3,702,300.00	11,382,300.00	381,900.00
Series 2016	Certificates of Obligation	9/30/2036	9/1/2026	5,975,000.00	1,756,337.60	7,731,337.60	180,656.26
Series 2017	Certificates of Obligation	9/30/2037	9/1/2027	4,540,000.00	1,317,531.42	5,857,531.42	339,031.26
Series 2018	Certificates of Obligation	9/30/2032	9/1/2028	800,000.00	169,500.00	969,500.00	219,600.00
Series 2018	General Obligation Refunding Bonds	9/30/2038	9/1/2028	27,885,000.00	11,664,700.00	39,549,700.00	2,168,125.00
Series 2019	Certificates of Obligation	9/30/2039	9/1/2028	17,715,000.00	5,665,700.00	23,380,700.00	506,750.00
				\$ 68,955,000.00	\$ 24,868,236.52	\$ 93,823,236.52	\$ 4,897,700.02
Public Improvement District							
Series 2014A	Certificates of Obligation	9/30/2024	-----	120,000.00	7,950.00	127,950.00	33,180.00
Series 2015	Certificates of Obligation	9/30/2035	9/1/2025	1,665,000.00	777,000.00	2,442,000.00	137,100.00
Series 2016	Certificates of Obligation	9/30/2035	9/1/2026	450,000.00	108,550.00	558,550.00	38,800.00
Series 2018	Certificates of Obligation	9/30/2035	9/1/2028	540,000.00	194,575.00	734,575.00	48,300.00
				\$ 2,775,000.00	\$ 1,088,075.00	\$ 3,863,075.00	\$ 257,380.00
CDC & Park Fees							
Series 2019	Certificates of Obligation	9/30/2039	9/1/2028	12,030,000.00	3,577,331.38	15,607,331.38	820,706.26
				\$ 12,030,000.00	\$ 3,577,331.38	\$ 15,607,331.38	\$ 820,706.26

Conclusion

We feel that we have done our best to listen to the directives set forth by the City Council at the beginning of the budgeting process and met all the needs communicated. The City of Celina staff and department heads have put a tremendous amount of effort into building a budget that is conservative and respectful of the taxpayers' resources while still addressing the needs and challenges that are presented by the unprecedented growth the community is experiencing. I am proud that this is a document put together by a team who all have the best interests of a "Life Connected" City of Celina.



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FY 2020 - 2021 City Fund Summary

COMBINED BUDGET SUMMARY

FY 2020-2021



	General Operating		Enterprise			Special Revenue		
	General Fund (102)	Debt Service (103)	Water/Wastewater (202)	Utility Impact, Water/Sewer Capital Recovery (206, 209, 210)	Stormwater Drainage (208)	Park Fee (109)	Court Security/Tech (118, 119)	Technology (122)
Beginning Fund Balances	\$ 5,853,516	\$ 1,548,795	\$ 8,623,786	\$ 11,343,070	\$ 616,425	\$ 1,367,683	\$ 93,860	\$ 139,069
Revenues:								
Ad Valorem Taxes	8,727,098	4,385,480	-	-	-	-	-	-
Sales Taxes	1,425,000	-	-	-	-	-	-	-
Franchise & Other Taxes	517,000	-	-	-	-	-	-	-
Licenses & Permits	6,522,000	-	-	-	-	-	-	-
Rates, Fees and Charges	2,669,000	-	19,104,228	3,575,000	575,000	1,050,000	5,700	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	1,009,340	-	726,600	-	-	-	-	200,000
Interest	260,000	60,000	250,000	200,000	6,500	50,000	100	1,500
Transfers In	858,728	-	500,000	-	-	-	-	-
Total Revenues:	21,988,166	4,445,480	20,580,828	3,775,000	581,500	1,100,000	5,800	201,500
Total Available Resources	\$ 27,841,682	\$ 5,994,275	\$ 29,204,614	\$ 15,118,070	\$ 1,197,925	\$ 2,467,683	\$ 99,660	\$ 340,569
Expenditures:								
General Government	4,346,390	-	-	-	-	-	-	100,000
Public Safety	9,355,983	-	-	-	-	-	27,500	-
Development Services	2,601,888	-	-	-	-	-	-	-
Public Services	5,303,819	-	-	-	-	1,550,000	-	-
Utilities	-	-	20,001,935	4,955,526	629,668	-	-	-
Debt Service	-	4,608,666	-	-	-	-	-	-
Transfers Out	635,725	-	858,728	500,000	-	-	-	-
Total Expenditures	22,243,805	4,608,666	20,860,663	5,455,526	629,668	1,550,000	27,500	100,000
Ending Fund Balance	\$ 5,597,877	\$ 1,385,609	\$ 8,343,951	\$ 9,662,544	\$ 568,257	\$ 917,683	\$ 72,160	\$ 240,569

COMBINED BUDGET SUMMARY

FY 2020-2021

Integrity (123)	MainStreet (112)	Governmental/Capital Improvement					TIRZ	Component		Total Proposed City Budget
		Roadway Impact Fee (107)	Vehicle & Equipment Replacement (113)	Capital Acquisition (120)	Capital Improvement Program (618,619,719)	Road Capital Recovery Fee (121)	TIRZ 11 (311)	EDC (401)	CDC (402)	
\$ 116,643	\$ 20,383	\$ 1,168,173	\$ 3,725,463	\$ 1,313,312	\$ 19,437,455	\$ 923,820	\$ 366,996	\$ 298,761	\$ 1,186,954	\$ 58,144,165
-	-	-	-	-	-	-	-	-	-	13,112,578
-	-	-	-	-	-	-	-	772,500	772,500	2,970,000
-	-	-	-	-	-	-	-	-	-	517,000
-	-	-	-	-	-	-	-	-	-	6,522,000
120,000	-	300,000	-	-	-	700,000	-	-	-	28,098,928
-	-	-	-	-	-	-	266,483	-	-	266,483
-	102,000	-	-	-	-	-	-	-	-	2,037,940
2,000	900	23,000	15,000	15,000	400,000	15,000	500	10,000	15,000	1,324,500
-	-	-	635,725	-	-	-	-	-	-	1,994,453
122,000	102,900	323,000	650,725	15,000	400,000	715,000	266,983	782,500	787,500	56,843,882
\$ 238,643	\$ 123,283	\$ 1,491,173	\$ 4,376,188	\$ 1,328,312	\$ 19,837,455	\$ 1,638,820	\$ 633,979	\$ 1,081,261	\$ 1,974,454	\$ 114,988,047
177,500	94,612	-	-	100,000	-	-	-	101,000	25,000	4,944,502
-	-	-	77,809	-	-	-	-	-	-	9,461,292
-	-	500,000	36,641	25,000	-	500,000	-	544,143	-	4,207,672
-	-	-	187,749	518,000	8,130,104	-	100,000	-	-	15,789,672
-	-	-	-	-	9,804,781	-	-	-	-	35,391,910
-	-	-	-	-	-	-	-	105,039	-	4,713,705
-	-	-	-	-	-	-	-	-	-	1,994,453
177,500	94,612	500,000	302,199	643,000	17,934,885	500,000	100,000	750,182	25,000	76,503,206
\$ 61,143	\$ 28,671	\$ 991,173	\$ 4,073,989	\$ 685,312	\$ 1,902,570	\$ 1,138,820	\$ 533,979	\$ 331,079	\$ 1,949,454	\$ 38,484,841

Total Appropriable Funds 76,503,206



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FY 2020 - 2021 Proposed Fund Budgets



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FUND STATEMENTS
General Operating Funds
Proposed Adopted Budget
FY 2020 - 2021

- Fund #**
- 102 General Fund**
- 103 General Debt Service Fund**



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General Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 102

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 6,115,031	\$ 8,237,575	\$ 8,237,575	\$ 8,237,575	\$ 5,853,516
REVENUES					
Fines & Fees	\$ 7,481,324	\$ 6,867,683	\$ 6,867,683	\$ 8,687,083	\$ 9,191,000
Taxes	7,010,695	8,764,938	8,764,938	8,972,242	10,669,098
Grants	806,508	1,076,384	1,076,384	1,000,000	483,840
Contributions & Donations	47,789	66,549	66,549	129,049	184,500
Interest Income	281,211	245,000	245,000	230,000	260,000
Other Revenue	1,655,769	471,100	471,100	427,100	341,000
Transfers	447,318	719,812	719,812	713,612	858,728
TOTAL REVENUES	\$ 17,730,614	\$ 18,211,466	\$ 18,211,466	\$ 20,159,086	\$ 21,988,166
TOTAL FUNDS AVAILABLE	\$ 23,845,645	\$ 26,449,041	\$ 26,449,041	\$ 28,396,661	\$ 27,841,682
EXPENDITURES					
GIS	\$ 131,184	\$ 138,088	\$ 138,088	\$ 138,403	\$ 227,544
Facilities Management	339,699	327,616	327,616	357,835	464,879
Information Technology	555,011	650,611	676,111	675,771	789,741
Finance	767,305	938,694	955,449	955,449	1,037,823
Library	229,798	272,884	272,884	272,844	301,860
City Secretary	147,099	156,493	156,493	140,693	291,448
Development Services	1,788,547	2,010,661	2,056,511	2,056,511	2,374,344
Administration	1,023,744	1,201,898	1,301,898	1,300,782	1,314,855
Municipal Court	166,197	185,817	185,817	184,417	204,793
Fire & EMS	3,930,235	4,580,490	4,580,490	4,544,278	4,815,744
Streets	968,300	1,168,884	1,208,884	1,206,071	1,314,697
Police	2,926,345	3,238,609	3,339,485	3,339,485	4,335,446
Parks	930,725	1,184,052	1,184,052	1,146,250	1,614,749
Community Relations	371,476	280,939	304,042	304,042	453,097
Engineering	1,010,827	1,160,702	1,260,702	1,268,702	1,619,416
Human Resources	241,896	265,354	265,354	244,444	447,644
TOTAL EXPENDITURES	\$ 15,528,388	\$ 17,761,792	\$ 18,213,876	\$ 18,135,977	\$ 21,608,080
Transfers Out	79,682	402,186	4,407,168	4,407,168	635,725
TOTAL TRANSFERS	\$ 79,682	\$ 402,186	\$ 4,407,168	\$ 4,407,168	\$ 635,725
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 15,608,070	\$ 18,163,978	\$ 22,621,044	\$ 22,543,145	\$ 22,243,805
ENDING FUND BALANCE	\$ 8,237,575	\$ 8,285,063	\$ 3,827,997	\$ 5,853,516	\$ 5,597,877



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**General Fund
Revenue Summary
Fund 102**

	ACTUAL 2018-2019	ADOPTED 2019-2020	AMENDED 2019-2020	ESTIMATED 2019-2020	PROPOSED 2020-2021
REVENUES					
4100 SALES TAX	\$ 1,438,428	\$ 1,292,500	\$ 1,292,500	\$ 1,500,000	\$ 1,545,000
4101 PROPERTY TAX-CURRENT	5,304,336	8,118,329	8,118,329	8,250,000	10,216,085
4102 PROPERTY TAX-TIRZ	-	(1,033,682)	(1,033,682)	(1,300,286)	(1,629,491)
4103 PROPERTY TAX-DELINQUENT	319,762	35,000	35,000	135,000	140,504
4104 SALES TAX REBATE	-	-	-	(110,000)	(120,000)
4105 FRANCHISE TAXES - ELECTRICITY	286,052	247,814	247,814	300,000	310,000
4106 FRANCHISE TAXES - GAS	162,652	58,013	58,013	124,528	130,000
4107 FRANCHISE TAXES - TELEPHONE	34,196	22,672	22,672	37,000	38,000
4108 FRANCHISE TAXES - CABLE TV	31,594	24,292	24,292	30,000	32,000
4109 PEG FEES	-	-	-	-	-
4111 HOTEL OCCUPANCY TAX	(7,197)	-	-	-	-
4112 MIXED BEVERAGE TAX	3,407	-	-	6,000	7,000
4200 PERMITS	5,504,458	4,540,000	4,540,000	6,100,000	6,500,000
4201 DEVELOPMENT FEES	204,564	187,000	187,000	150,000	150,000
4202 CONSTRUCTION INSPECTION FEES	990,049	500,000	500,000	750,000	500,000
4300 COURT FINES	76,946	85,000	85,000	65,000	85,000
4301 COURT FINES TIME PAY	705	1,200	1,200	600	1,000
4302 COURT FINES DEF DISPOSITION	44,859	50,000	50,000	45,000	50,000
4305 CREDIT CARD FEES	88,010	80,000	80,000	60,000	80,000
4310 EMS SERVICE FEES	297,470	258,000	258,000	350,000	375,000
4311 FIRE INSPECTION FEES	876	1,000	1,000	500	500
4312 ALARM PERMIT FEES	14,373	15,000	15,000	21,900	22,000
4313 MUD1 FIRE/EMS AND POLICE FEES	776,918	1,166,483	1,166,483	1,166,483	1,300,000
4314 HEALTH INSPECTION FEES	8,172	15,000	15,000	10,000	15,000
4315 PID ADMINISTRATION FEES	-	112,500	112,500	112,500	112,500
4316 RENTAL REGISTRATION FEES	-	25,000	25,000	-	-
4320 JURY FEE REVENUE	-	-	-	-	-
4400 INTEREST INCOME	281,211	245,000	245,000	230,000	260,000
4502 SAFER GRANT	551,830	1,076,384	1,076,384	1,000,000	483,840
4506 FAMILY AND CHILD VIOLENCE GRANT	-	-	-	-	-
4520 COLLIN COUNTY OPEN SPACE GRANT	-	-	-	-	-
4604 LIBRARY DONATIONS	2,527	2,900	2,900	1,500	1,500
4606 PARK DONATIONS	-	-	-	-	-
4610 COUNTY LIBRARY FUNDS	12,412	16,549	16,549	16,549	18,000
4611 CONTRIBUTIONS	-	-	-	100,000	115,000
4612 CITY SPONSORED EVENTS DONATIONS	45,100	50,000	50,000	12,500	50,000
4700 POLICE REPORTS	1,153	700	700	700	1,000
4702 COUNTY REBATE OF CHILD SAFETY	6,448	-	-	-	-
4703 COLLIN CO FIREMAN'S ASSOC	98,641	98,500	98,500	75,000	75,000
4704 DENTON CO FIREMAN'S ASSOC	10,000	10,000	10,000	10,000	10,000
4708 SALE OF ASSETS	175	-	-	-	-
4709 PROPERTY RENTAL REVENUE	-	-	-	-	-
4710 PARK FACILITIES USAGE REVENUE	179,857	155,500	155,500	100,000	200,000
4711 PARK CONCESSION STAND REVENUE	19,120	25,000	25,000	15,000	25,000
4715 KEEP CELINA BEAUTIFUL PROJECT	5,000	5,000	5,000	5,000	5,000
4719 CASH OVER/SHORT	-	-	-	-	-
4795 BANK RECON FORCE BALANCE	(27,565)	-	-	-	-
4799 MISCELLANEOUS REVENUE	37,866	5,000	5,000	75,000	25,000
4900 TRANSFERS IN	120,000	719,812	719,812	713,612	858,728
TOTAL REVENUES	\$ 16,924,405	\$ 18,211,466	\$ 18,211,466	\$ 20,159,086	\$ 21,988,166

Debt Service Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 103

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 1,813,530	\$ 2,497,665	\$ 2,497,665	\$ 2,497,665	\$ 1,548,795
REVENUES					
Taxes	\$ 4,101,706	\$ 3,448,479	\$ 3,448,479	\$ 3,585,043	\$ 4,385,480
Interest Income	89,633	40,000	\$ 40,000	62,000	60,000
Transfers	200,000	1,097,537	\$ 1,097,537	1,019,602	-
TOTAL REVENUES	\$ 4,391,339	\$ 4,586,016	\$ 4,586,016	\$ 4,666,645	\$ 4,445,480
TOTAL FUNDS AVAILABLE					
	\$ 6,204,869	\$ 7,083,681	\$ 7,083,681	\$ 7,164,310	\$ 5,994,275
EXPENDITURES					
Debt Service	\$ 3,707,204	\$ 5,130,921	\$ 5,130,921	\$ 4,657,745	\$ 4,608,666
TOTAL EXPENDITURES	\$ 3,707,204	\$ 5,130,921	\$ 5,130,921	\$ 4,657,745	\$ 4,608,666
Transfers	-	-	957,770	957,770	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 3,707,204	\$ 5,130,921	\$ 6,088,691	\$ 5,615,515	\$ 4,608,666
Excess (deficiency) of revenues over (under) expenditures	\$ 684,135	\$ (544,905)	\$ (1,502,675)	\$ (948,870)	\$ (163,186)
ENDING FUND BALANCE	\$ 2,497,665	\$ 1,952,760	\$ 994,990	\$ 1,548,795	\$ 1,385,609



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FUND STATEMENTS
Enterprise Funds
Adopted Budget
FY 2020 - 2021

- Fund #**
- 202 Water/Wastewater Fund**
- 206 Utility Impact Fee Fund**
- 208 Stormwater Drainage Fund**
- 209 Water Capital Recovery**
- 210 Sewer Capital Recovery**



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Water/Wastewater Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 202

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 948,973	\$ 7,023,507	\$ 7,023,507	\$ 7,023,507	\$ 8,623,786
REVENUES					
Water Sales	\$ 7,127,287	\$ 6,765,000	\$ 6,765,000	\$ 8,600,000	\$ 9,500,000
Sewer Sales	4,085,342	3,960,000	3,960,000	5,250,000	5,800,000
Trash & Recycling Fees	865,493	870,000	870,000	1,043,530	1,527,728
Water/Wastewater Connection Fees	1,822,020	1,953,300	1,953,300	2,106,000	2,106,500
Other Fines & Fees	178,653	125,000	125,000	156,000	170,000
Interest Income	252,425	175,000	175,000	250,000	250,000
Other	569,921	646,169	646,169	731,280	726,600
Transfer In	-	2,880,000	2,880,000	500,000	500,000
TOTAL REVENUES	\$ 14,901,141	\$ 17,374,469	\$ 17,374,469	\$ 18,636,810	\$ 20,580,828
TOTAL FUNDS AVAILABLE	\$ 15,850,114	\$ 24,397,976	\$ 24,397,976	\$ 25,660,317	\$ 29,204,614
EXPENDITURES					
Water Department	\$ 6,435,053	\$ 6,024,748	\$ 6,226,315	\$ 6,501,897	\$ 8,021,825
Wastewater Department	1,392,706	2,196,678	2,177,771	1,791,936	2,657,114
Utility Billing	247,343	323,466	323,466	322,630	358,169
Trash and Recycling	751,505	827,034	827,034	950,000	1,415,800
Debt Service-UTWRD	-	1,074,720	1,074,720	1,137,033	1,919,360
Debt Service-Operations	-	5,426,399	5,426,399	5,619,423	5,629,667
TOTAL EXPENDITURES	\$ 8,826,607	\$ 15,873,045	\$ 16,055,705	\$ 16,322,919	\$ 20,001,935
Transfers	-	613,000	713,612	713,612	858,728
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 8,826,607	\$ 16,486,045	\$ 16,769,317	\$ 17,036,531	\$ 20,860,663
Excess (deficiency) of revenues over (under) expenditures	\$ 6,074,534	\$ 888,424	\$ 605,152	\$ 1,600,279	\$ (279,835)
ENDING FUND BALANCE	\$ 7,023,507	\$ 7,911,931	\$ 7,628,659	\$ 8,623,786	\$ 8,343,951



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**Water/Wastewater Fund
Revenue Summary
Fund 202**

	ACTUAL 2018-2019	ADOPTED 2019-2020	AMENDED 2019-2020	ESTIMATED 2019-2020	PROPOSED 2020-2021
REVENUES					
4800 WATER SALES	\$ 7,127,287.00	\$6,765,000	\$6,765,000	\$8,600,000	\$9,500,000
4810 WASTEWATER SALES	4,085,342	3,960,000	3,960,000	5,250,000	5,800,000
4815 TRASH AND RECYCLING SALES	865,493	870,000	870,000	1,043,530	1,527,728
4330 RECONNECT/DISCONNECT FEES	6,350	8,500	8,500	6,000	6,500
4333 WATER CONNECTION FEES	1,038,070	1,102,400	1,102,400	1,200,000	1,200,000
4334 WASTEWATER CONNECTION FEES	777,600	842,400	842,400	900,000	900,000
4335 PENALTIES	178,653	125,000	125,000	156,000	170,000
4660 CAPITAL CONTRIBUTIONS	-	-	-	-	-
4708 SALE OF ASSETS	-	-	-	-	-
4400 INTEREST INCOME	252,425	175,000	175,000	250,000	250,000
4306 CREDIT CARD FEES	94,776	80,000	80,000	124,000	125,000
4331 CUSTOMER SERVICE FEES	450	900	900	200	200
4332 TRANSFER FEES	1,475	1,000	1,000	1,400	1,400
4719 CASH OVER/SHORT	(10)	-	-	-	-
4754 METER REVENUE	408,485	385,000	385,000	505,680	500,000
4799 MISCELLANEOUS REVENUE	64,745	179,269	179,269	100,000	100,000
4900 TRANSFERS IN	-	2,880,000	2,880,000	500,000	500,000
TOTAL REVENUES	\$ 14,901,141	\$ 17,374,469	\$ 17,374,469	\$ 18,636,810	\$ 20,580,828

**Water/Wastewater Impact &
Capital Recovery Fee Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 206, 209, 210**

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 8,358,125	\$ 12,073,071	\$ 12,073,071	\$ 12,073,071	\$ 11,343,070
REVENUES					
Water/Wastewater Impact Fees (206)	\$ 4,115,727	\$ 1,650,456	\$ 1,650,456	\$ 2,316,529	\$ 2,000,000
Water Capital Recovery Fees (209)	768,980	473,220	485,220	1,000,000	575,000
Wastewater Capital Recovery Fees (210)	779,500	479,880	489,880	1,353,542	1,000,000
Interest Income (206, 209, 210)	235,110	184,000	250,000	202,000	200,000
TOTAL REVENUES	\$ 5,899,317	\$ 2,787,556	\$ 2,875,556	\$ 4,872,071	\$ 3,775,000
TOTAL FUNDS AVAILABLE	\$ 14,257,442	\$ 14,860,627	\$ 14,948,627	\$ 16,945,142	\$ 15,118,070
EXPENDITURES					
Water/Wastewater Impact Operations (206)	\$ 2,184,371	\$ 330,000	\$ 330,000	\$ 2,139,304	\$ 3,000,000
Water Capital Recovery Operations (209)	-	-	193,000	49,226	1,000,000
Wastewater Capital Recover Operations (210)	-	-	360,000	653,542	955,526
Debt Service (206, 210)	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,184,371	\$ 330,000	\$ 883,000	\$ 2,842,072	\$ 4,955,526
Transfers out	-	2,760,000	2,760,000	2,760,000	500,000
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 2,184,371	\$ 3,090,000	\$ 3,643,000	\$ 5,602,072	\$ 5,455,526
Excess (deficiency) of revenues over (under) expenditures	\$ 3,714,946	\$ (302,444)	\$ (767,444)	\$ (730,001)	\$ (1,680,526)
ENDING FUND BALANCE	\$ 12,073,071	\$ 11,770,627	\$ 11,305,627	\$ 11,343,070	\$ 9,662,544



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Stormwater Drainage Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 208

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 319,876	\$ 786,952	\$ 786,952	\$ 786,952	\$ 616,425
REVENUES					
Stormwater Fees	\$ 495,292	\$ 510,000	\$ 510,000	\$ 564,000	\$ 575,000
Interest Income	6,428	5,000	5,000	6,500	6,500
Transfers	-	-	-	-	-
TOTAL REVENUES	\$ 501,720	\$ 515,000	\$ 515,000	\$ 570,500	\$ 581,500
TOTAL FUNDS AVAILABLE	\$ 821,596	\$ 1,301,952	\$ 1,301,952	\$ 1,357,452	\$ 1,197,925
EXPENDITURES					
Stormwater Drainage Operations	\$ 34,644	\$ 400,816	\$ 990,816	\$ 741,027	\$ 629,668
TOTAL EXPENDITURES	\$ 34,644	\$ 400,816	\$ 990,816	\$ 741,027	\$ 629,668
Transfers out	-	-	-	-	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 34,644	\$ 400,816	\$ 990,816	\$ 741,027	\$ 629,668
Excess (deficiency) of revenues over (under) expenditures	\$ 467,076	\$ 114,184	\$ (475,816)	\$ (170,527)	\$ (48,168)
ENDING FUND BALANCE	\$ 786,952	\$ 901,136	\$ 311,136	\$ 616,425	\$ 568,257



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FUND STATEMENTS
Special Revenue Funds
Adopted Budget
FY 2020 - 2021

Fund #	
109	Park Fee Fund
118	Court Security Fund
119	Court Technology Fund
122	Technology Fund
123	Integrity Fund
112	Main Street Fund



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Park Fee Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 109

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 983,847	\$ 3,791,896	\$ 3,791,896	\$ 3,791,896	\$ 1,367,683
REVENUES					
Fines & Fees	\$ 2,855,844	\$ 1,050,000	\$ 1,050,000	\$ 1,500,000	\$ 1,050,000
Interest Income	125,996	50,000	50,000	70,000	50,000
Other Revenue	-	-	-	1,000,000	-
Transfers	-	-	-	-	-
TOTAL REVENUES	\$ 2,981,840	\$ 1,100,000	\$ 1,100,000	\$ 2,570,000	\$ 1,100,000
TOTAL FUNDS AVAILABLE	\$ 3,965,687	\$ 4,891,896	\$ 4,891,896	\$ 6,361,896	\$ 2,467,683
EXPENDITURES					
Parks & Recreation	\$ 173,791	\$ 1,600,000	\$ 5,360,000	\$ 4,994,213	\$ 1,550,000
TOTAL EXPENDITURES	\$ 173,791	\$ 1,600,000	\$ 5,360,000	\$ 4,994,213	\$ 1,550,000
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 173,791	\$ 1,600,000	\$ 5,360,000	\$ 4,994,213	\$ 1,550,000
Excess (deficiency) of revenues over (under) expenditures	\$ 2,808,049	\$ (500,000)	\$ (4,260,000)	\$ (2,424,213)	\$ (450,000)
ENDING FUND BALANCE	\$ 3,791,896	\$ 3,291,896	\$ (468,104)	\$ 1,367,683	\$ 917,683



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Court Security/Technology Fund Budget
Revenues, Expenditures and Change in Fund Balance
Funds 118, 119

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 124,614	\$ 114,323	\$ 114,323	\$ 114,323	\$ 93,860
REVENUES					
Fines & Fees	\$ 6,294	\$ 5,700	\$ 5,700	\$ 6,137	\$ 5,700
Interest Income	-	100	100	900	100
TOTAL REVENUES	\$ 6,294	\$ 5,800	\$ 5,800	\$ 7,037	\$ 5,800
TOTAL FUNDS AVAILABLE	\$ 130,908	\$ 120,123	\$ 120,123	\$ 121,360	\$ 99,660
EXPENDITURES					
Municipal Court Administration	\$ 16,585	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500
TOTAL EXPENDITURES	\$ 16,585	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500
ENDING FUND BALANCE	\$ 114,323	\$ 92,623	\$ 92,623	\$ 93,860	\$ 72,160



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Technology Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 122

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 37,511	\$ 119,069	\$ 119,069	\$ 119,069	\$ 139,069
REVENUES					
Miscellaneous	\$ 100,500	\$ 30,000	\$ 30,000	\$ 200,000	\$ 200,000
Interest Income	1,114	500	500	1,500	1,500
TOTAL REVENUES	\$ 101,614	\$ 30,500	\$ 30,500	\$ 201,500	\$ 201,500
TOTAL FUNDS AVAILABLE	\$ 139,125	\$ 149,569	\$ 149,569	\$ 320,569	\$ 340,569
EXPENDITURES					
Operations	\$ 20,056	\$ 32,500	\$ 181,500	\$ 181,500	\$ 100,000
TOTAL EXPENDITURES	\$ 20,056	\$ 32,500	\$ 181,500	\$ 181,500	\$ 100,000
ENDING FUND BALANCE	\$ 119,069	\$ 117,069	\$ (31,931)	\$ 139,069	\$ 240,569



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Integrity Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 123

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ -	\$ 129,643	\$ 129,643	\$ 129,643	\$ 116,643
REVENUES					
Fines & Fees	\$ 127,964	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Interest Income	1,679	1,000	1,000	2,000	2,000
TOTAL REVENUES	\$ 129,643	\$ 121,000	\$ 121,000	\$ 122,000	\$ 122,000
TOTAL FUNDS AVAILABLE	\$ 129,643	\$ 250,643	\$ 250,643	\$ 251,643	\$ 238,643
EXPENDITURES					
Operations	\$ -	\$ -	\$ 180,500	\$ 135,000	\$ 177,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ 180,500	\$ 135,000	\$ 177,500
ENDING FUND BALANCE	\$ 129,643	\$ 250,643	\$ 70,143	\$ 116,643	\$ 61,143



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Main Street Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 112

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 39,496	\$ 51,558	\$ 51,558	\$ 51,558	\$ 20,383
REVENUES					
Contributions & Donations	\$ 72,825	\$ 97,000	\$ 97,000	\$ 72,500	\$ 102,000
Grants	-	30,000	30,000	-	-
Interest Income	849	150	150	840	900
Transfers	-	-	-	-	-
TOTAL REVENUES	\$ 73,674	\$ 127,150	\$ 127,150	\$ 73,340	\$ 102,900
TOTAL FUNDS AVAILABLE	\$ 113,170	\$ 178,708	\$ 178,708	\$ 124,898	\$ 123,283
EXPENDITURES					
Main Street	\$ 61,612	\$ 104,515	\$ 104,515	\$ 104,515	\$ 94,612
TOTAL EXPENDITURES	\$ 61,612	\$ 104,515	\$ 104,515	\$ 104,515	\$ 94,612
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 61,612	\$ 104,515	\$ 104,515	\$ 104,515	\$ 94,612
Excess (deficiency) of revenues over (under) expenditures	\$ 12,062	\$ 22,635	\$ 22,635	\$ (31,175)	\$ 8,288
ENDING FUND BALANCE	\$ 51,558	\$ 74,193	\$ 74,193	\$ 20,383	\$ 28,671



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FUND STATEMENTS
Governmental Funds
Adopted Budget
FY 2020 - 2021

Fund #	
107	Roadway Impact Fees Fund
113	Vehicle & Equipment Replacement Fund
120	Capital Acquisition Fund
121	Road Capital Recovery Fee Fund
618, 619, 719	Capital Improvement Project Bond Fund



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Roadway Impact Fees Fund

Revenues, Expenditures and Change in Fund Balance

Fund 107

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 824,099	\$ 1,395,173	\$ 1,395,173	\$ 1,395,173	\$ 1,168,173
REVENUES					
Road Impact Fees	\$ 543,931	\$ 700,000	\$ 700,000	\$ 700,000	\$ 300,000
Other Revenue	-	-	-	-	-
Interest Income	27,143	23,000	23,000	23,000	23,000
TOTAL REVENUES	\$ 571,074	\$ 723,000	\$ 723,000	\$ 723,000	\$ 323,000
TOTAL FUNDS AVAILABLE	\$ 1,395,173	\$ 2,118,173	\$ 2,118,173	\$ 2,118,173	\$ 1,491,173
EXPENDITURES					
Road Impact Operations	\$ -	\$ 375,000	\$ 950,000	\$ 950,000	\$ 500,000
TOTAL EXPENDITURES	\$ -	\$ 375,000	\$ 950,000	\$ 950,000	\$ 500,000
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ -	\$ 375,000	\$ 950,000	\$ 950,000	\$ 500,000
Excess (deficiency) of revenues over (under) expenditures	\$ 571,074	\$ 348,000	\$ (227,000)	\$ (227,000)	\$ (177,000)
ENDING FUND BALANCE	\$ 1,395,173	\$ 1,743,173	\$ 1,168,173	\$ 1,168,173	\$ 991,173



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Vehicle & Equipment Replacement Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 113

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 1,523,371	\$ 854,391	\$ 854,391	\$ 854,391	\$ 3,725,463
REVENUES					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer	-	637,464	637,464	3,151,832	635,725
Interest Income	29,545	15,000	-	12,000	15,000
TOTAL REVENUES	\$ 29,545	\$ 652,464	\$ 637,464	\$ 3,163,832	\$ 650,725
TOTAL FUNDS AVAILABLE	\$ 1,552,916	\$ 1,506,855	\$ 1,491,855	\$ 4,018,223	\$ 4,376,188
EXPENDITURES					
Capital Expenditures	\$ 698,525	\$ 240,125	\$ 295,125	\$ 292,760	\$ 302,199
TOTAL EXPENDITURES	\$ 698,525	\$ 240,125	\$ 295,125	\$ 292,760	\$ 302,199
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 698,525	\$ 240,125	\$ 295,125	\$ 292,760	\$ 302,199
Excess (deficiency) of revenues over (under) expenditures	\$ (668,980)	\$ 412,339	\$ 342,339	\$ 2,871,072	\$ 348,526
ENDING FUND BALANCE	\$ 854,391	\$ 1,266,730	\$ 1,196,730	\$ 3,725,463	\$ 4,073,989



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Capital Acquisition Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 120

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 1,962,979	\$ 1,482,625	\$ 1,482,625	\$ 1,482,625	\$ 1,313,312
REVENUES					
Transfers In	\$ -	\$ -	\$ -	\$ 366,271	\$ -
Interest Income	42,535	14,550	14,550	15,000	15,000
TOTAL REVENUES	\$ 42,535	\$ 14,550	\$ 14,550	\$ 381,271	\$ 15,000
TOTAL FUNDS AVAILABLE	\$ 2,005,514	\$ 1,497,175	\$ 1,497,175	\$ 1,863,896	\$ 1,328,312
EXPENDITURES					
Capital Department	\$ 522,889	\$ 701,665	\$ 701,665	\$ 550,584	\$ 643,000
TOTAL EXPENDITURES	\$ 522,889	\$ 701,665	\$ 701,665	\$ 550,584	\$ 643,000
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 522,889	\$ 701,665	\$ 701,665	\$ 550,584	\$ 643,000
Excess (deficiency) of revenues over (under) expenditures	\$ (480,354)	\$ (687,115)	\$ (687,115)	\$ (169,313)	\$ (628,000)
ENDING FUND BALANCE	\$ 1,482,625	\$ 795,510	\$ 795,510	\$ 1,313,312	\$ 685,312



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Road Capital Recovery Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 121

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 383,462	\$ 1,165,614	\$ 1,165,614	\$ 1,165,614	\$ 923,820
REVENUES					
Road Capital Recovery Fee	\$ 769,259	\$ 625,000	\$ 625,000	\$ 700,000	\$ 700,000
Interest Income	12,892	10,000	10,000	25,000	15,000
TOTAL REVENUES	\$ 782,151	\$ 635,000	\$ 635,000	\$ 725,000	\$ 715,000
TOTAL FUNDS AVAILABLE	\$ 1,165,613	\$ 1,800,614	\$ 1,800,614	\$ 1,890,614	\$ 1,638,820
EXPENDITURES					
Road Capital Recovery Operations	\$ -	\$ 500,000	\$ 956,794	\$ 956,794	\$ 500,000
TOTAL EXPENDITURES	\$ -	\$ 500,000	\$ 956,794	\$ 956,794	\$ 500,000
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ -	\$ 500,000	\$ 956,794	\$ 956,794	\$ 500,000
Excess (deficiency) of revenues over (under) expenditures	\$ 782,151	\$ 135,000	\$ (321,794)	\$ (231,794)	\$ 215,000
ENDING FUND BALANCE	\$ 1,165,613	\$ 1,300,614	\$ 843,820	\$ 933,820	\$ 1,138,820



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Capital Improvement Project Bond Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 618, 619, & 719

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 54,595,263	\$ 51,208,241	\$ 51,208,241	\$ 51,208,241	\$ 19,437,455
REVENUES					
Miscellaneous	\$ 36,103,000	\$ -	\$ -	\$ -	\$ -
Interest Income	994,000	629,000	629,000	600,000	400,000
TOTAL REVENUES	\$ 37,097,000	\$ 629,000	\$ 629,000	\$ 600,000	\$ 400,000
TOTAL FUNDS AVAILABLE	\$ 91,692,263	\$ 51,837,241	\$ 51,837,241	\$ 51,808,241	\$ 19,837,455
EXPENDITURES					
Previous CIP	\$ 4,697,602	\$ 3,043,077	\$ 3,043,077	\$ 3,016,507	\$ -
2018 Bond Funds	28,887,803	17,133,275	17,133,275	16,350,000	2,804,781
2019 Bond Funds	6,898,617	16,353,000	16,353,000	13,004,279	15,130,104
TOTAL EXPENDITURES	\$ 40,484,022	\$ 36,529,352	\$ 36,529,352	\$ 32,370,786	\$ 17,934,885
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 40,484,022	\$ 36,529,352	\$ 36,529,352	\$ 32,370,786	\$ 17,934,885
Excess (deficiency) of revenues over (under) expenditures	\$ (3,387,022)	\$ (35,900,352)	\$ (35,900,352)	\$ (31,770,786)	\$ (17,534,885)
ENDING FUND BALANCE	\$ 51,208,241	\$ 15,307,889	\$ 15,307,889	\$ 19,437,455	\$ 1,902,570



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FUND STATEMENTS
Governmental Funds
Adopted Budget
FY 2020 - 2021

Fund #
311 TIRZ #11 -- Downtown Celina



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TIRZ #11 Downtown Celina
Revenue, Expenditures and Change in Fund Balance
Fund 311

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ -	\$ 86,038	\$ 86,038	\$ 86,038	\$ 366,996
REVENUES					
Intergovernmental	\$ 170,708	\$ -	\$ 302,599	\$ 302,599	\$ 266,483
Interest Income	-	-	359	359	500
TOTAL REVENUES	\$ 170,708	\$ -	\$ 302,958	\$ 302,958	\$ 266,983
TOTAL FUNDS AVAILABLE	\$ 170,708	\$ 86,038	\$ 388,996	\$ 388,996	\$ 633,979
EXPENDITURES					
Downtown Celina	\$ 84,670	\$ -	\$ 22,000	\$ 22,000	\$ 100,000
TOTAL EXPENDITURES	\$ 84,670	\$ -	\$ 22,000	\$ 22,000	\$ 100,000
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 84,670	\$ -	\$ 22,000	\$ 22,000	\$ 100,000
Excess (deficiency) of revenues over (under) expenditures	\$ 86,038	\$ -	\$ 280,958	\$ 280,958	\$ 166,983
ENDING FUND BALANCE	\$ 86,038	\$ 86,038	\$ 366,996	\$ 366,996	\$ 533,979



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***FY2020 - 2021 Component Units
Budget***



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FUND STATEMENTS
Discrete Component Units
Adopted Budget
FY 2020 - 2021

- Fund #**
- 401 Economic Development Corporation (EDC)**
 - 402 Community Development Corporation (CDC)**

2020 - 2021 Economic Development Corporation Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 401

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 285,222	\$ 213,206	\$ 213,206	\$ 213,206	\$ 298,761
REVENUES					
Taxes	\$ 625,453	\$ 684,750	\$ 684,750	\$ 750,000	\$ 772,500
Grants	-	15,000	15,000	2,500	-
Other Revenues	26,280	14,400	14,400	-	-
Interest Income	15,080	5,000	5,000	17,000	10,000
TOTAL REVENUES	\$ 666,813	\$ 719,150	\$ 719,150	\$ 769,500	\$ 782,500
TOTAL FUNDS AVAILABLE	\$ 952,035	\$ 932,356	\$ 932,356	\$ 982,706	\$ 1,081,261
EXPENDITURES					
Personnel Costs	\$ 208,314	\$ 199,398	\$ 199,398	\$ 182,881	\$ 202,343
Legal & Professional	14,239	22,000	22,000	16,750	22,650
Materials & Supplies	3,959	5,000	5,000	5,500	4,000
Other Expenses	103,715	114,137	114,137	92,008	288,650
Utilities	2,084	1,500	1,500	1,500	1,500
Debt Service	246,518	120,000	120,000	246,518	105,039
TIRZ Agreements	-	50,000	50,000	45,938	25,000
TOTAL EXPENDITURES	\$ 578,829	\$ 512,035	\$ 512,035	\$ 591,095	\$ 649,182
Transfers Out	160,000	96,162	96,162	92,850	101,000
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 738,829	\$ 608,197	\$ 608,197	\$ 683,945	\$ 750,182
Excess (deficiency) of revenues over (under) expenditures	\$ (72,016)	\$ 110,953	\$ 110,953	\$ 85,555	\$ 32,318
ENDING WORKING CAPITAL BALANCE	\$ 213,206	\$ 324,159	\$ 324,159	\$ 298,761	\$ 331,079



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2020 - 2021 Community Development Corporation Fund Budget
Revenues, Expenditures and Change in Fund Balance
Fund 402

	ACTUAL 2018 - 2019	ADOPTED 2019 - 2020	AMENDED 2019 - 2020	ESTIMATED 2019 - 2020	PROPOSED 2020 - 2021
BEGINNING FUND BALANCE	\$ 1,030,937	\$ 1,482,494	\$ 1,482,494	\$ 1,482,494	\$ 1,186,954
REVENUES					
Taxes	\$ 625,454	\$ 684,750	\$ 684,750	\$ 750,000	\$ 772,500
Interest Income	26,103	10,000	10,000	20,000	15,000
TOTAL REVENUES	\$ 651,557	\$ 694,750	\$ 694,750	\$ 770,000	\$ 787,500
TOTAL FUNDS AVAILABLE	\$ 1,682,494	\$ 2,177,244	\$ 2,177,244	\$ 2,252,494	\$ 1,974,454
EXPENDITURES					
TIRZ Agreements	\$ -	\$ -	\$ -	\$ 45,938	\$ 25,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 45,938	\$ 25,000
Transfers Out	200,000	1,097,537	1,097,537	1,019,602	-
TOTAL EXPENDITURES INCLUDING TRANSFERS	\$ 200,000	\$ 1,097,537	\$ 1,097,537	\$ 1,065,540	\$ 25,000
Excess (deficiency) of revenues over (under) expenditures	\$ 451,557	\$ (402,787)	\$ (402,787)	\$ (295,540)	\$ 762,500
ENDING FUND BALANCE	\$ 1,482,494	\$ 1,079,707	\$ 1,079,707	\$ 1,186,954	\$ 1,949,454





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