

CITY OF CELINA
ANNUAL OPERATING BUDGET
FISCAL YEAR 2016–2017

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Recorded votes for adoption of FY 2016 – 2017 Annual Budget:

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

Recorded votes for adoption FY 2016 – 2017 Tax Rate:

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

| Property Tax Rate | FY 2015-2016 | FY 2016 – 2017 |
|--------------------------|---------------------|-----------------------|
| Property Tax Rate | \$0.645000/100 | \$0.645000/100 |
| Effective Tax rate: | \$0.580942/100 | \$0.603434/100 |
| Effective M&O Tax Rate: | \$0.389767/100 | \$0.423269/100 |
| Rollback Tax Rate: | \$0.632436/100 | \$0.659746/100 |
| Debt Rate: | \$0.211488/100 | \$0.221731/100 |

Total debt obligation for the City of Celina secured by property taxes: \$23,327,639.

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$906,778, which is a 21.12 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 \$624,615.



**City of Celina Annual Budget
Adopted September 13, 2016**

For the Fiscal year

OCTOBER 1, 2016 Through SEPTEMBER 30, 2017

CITY LEADERSHIP:

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

PROPOSED AND SUBMITTED BY:

Helen - Eve Liebman Interim City Manager

PREPARED BY:

Jay Toutouchian Director of Finance

For additional information contact:

**Jay Toutouchian
Finance Department
142 N. Ohio
Celina, Texas 75009**

Reader's Guide

The Budget is organized to make it an efficient and concise tool for the reader. Each section serves a specific purpose. The following are the major sections of the budget:

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

Introduction - The introduction includes the following information:

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

Entity Wide Schedules - This provides a summary of the budget in tables, charts, graphs, and narratives. Overall revenues and expenditures are broken down by various categories. The budget for fiscal year 2016-17 is compared with actual results from the two prior years and with a projection for the current year, 2015-16, 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/Sewer Fund

Debt Service Fund

Main Street Fund

Special Assessment Revenue Fund and Public Safety Capital Replacement Fund

Capital Projects Fund

Reader's Guide

Appendices-This section contains the following:

Personnel details and FTE Tables

Description of the budgeting process & budget calendar

Financial Policies

Economic Development Corporation

Community Development Corporation

Water Rates and the City's Top Ten Lists

Glossary

***Divider Tabs**-Each divider tab features one of Celina's colorful flyers for the City's most popular events.





Celina's 2016-Annual Cajun Fest Flyer

Letter of Transmittal

City Manager's Message
Budget Message



September 13, 2016

The Honorable Mayor, Mayor Pro-Tem and City Council,

The past year has brought significant growth to the City of Celina – primarily with single-family residential subdivisions such as Creeks of Legacy, Lilyana, and Mustang Lakes. These developments, all located along Frontier Parkway and already underway, will bring a total of 4,215 homes into Celina over the next few years. Also approved, but not yet breaking ground, are Sutton Fields in far southwest Celina; Bluewood located east of Carter Ranch; The Parks at Wilson Creek in eastern Celina off Sunset Boulevard; Ownsby Farms located west of Preston Road; the O'Donnell Tract in northeast Celina; and Cambridge Crossing, west of the Dallas North Tollway and north of Frontier Parkway. These six developments alone comprise over 2,700 acres of land and will accommodate approximately 9,100 new homes.

In real terms, the number of single-family construction permits rose to 540 last year, and another significant jump is expected in 2017 with an estimated 875 housing permits to be issued. The City also platted 1,844 lots last year. Obviously, this rate of growth will have a tremendous impact on the City of Celina, the two school systems that serve Celina and its quality of life. With “rooftops” comes commercial development to provide services to the residents as well as employment opportunities. This year Tractor Supply broke ground on their Celina facility and Ace Hardware will follow quickly behind. In addition, two office/retail complexes have been approved: Preston Plaza is a 17,000 square foot building located on two acres of land at the southeast corner of Preston Road and Founders Lane and Celina Professional Village will be two office/retail buildings approximately 20,000 square feet each, located on four acres of land on Preston Road south of Sunset Boulevard, on the current Keller Williams site.

Celina continues to expand its city limits through annexation of contiguous land in the extraterritorial jurisdictions of Collin and Denton Counties. Last year, annexations totaled over seven square miles of land or 4,480 acres added to the tax rolls. In addition, the Celina Independent School District's newest elementary school is under construction on Punk Carter Parkway in Bluewood, just east of Carter Ranch. Set to open in the fall of 2017, this two-story, 90,000 square foot facility is a welcomed addition to CISD. The City intends to create separated bike lanes along Punk Carter Parkway to facilitate safer biking to and from the school from the existing subdivision and to slow traffic in this area.

The City staff works diligently to bring high quality development to Celina, balancing the desire of the existing residents to have Celina remain a sleepy, rural community and the pressure of new residents moving northward from Dallas, Plano, Frisco, and Prosper. National companies relocating their headquarters to the Metroplex, such as Toyota and Liberty Mutual, have added to

City Manager's Message



the regional demand for more housing. The Economic Development staff continues to seek out potential employment prospects, along with the crucial retail, restaurants, and services needed for a growing city. An ongoing goal is to create a successful business environment which attracts businesses that will, in turn, provide employment opportunities to sustain economic growth. The City prides itself in providing a strong commitment to customer service, infrastructure management, and strategic implementation. To that end, the City has entered into several Public Improvement Districts (PIDs) and Tax Investment Reinvestment Zones (TIRZs). Both of these public/private mechanisms allow needed infrastructure (e.g. roadways, water and sewer lines) to be built prior to when they could be constructed using normal financing methods available to the City. Prudent use of these tools has helped the City attract high quality residential development.

Celina's Historic Downtown Square plays host to many public events that attract both residents and visitors. Protecting and enhancing its character creates an environment for fun and profitable community activities enjoyed by people of all ages. In addition, the City has purchased over 100 acres of park land and has budgeted an independent Park Land Study to guide the City's park and trail development in the future.

Celina is poised to become the premier address in Collin County. We at City Hall are working diligently to achieve this distinction and we hope that you will join us in this effort.

Helen-Eve Liebman, AICP

Interim City Manager

Director of Planning & Development Services

September 13, 2016

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

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

Presented herewith is the City of Celina's adopted operating budget for fiscal year October 1, 2016 through September 30, 2017. This document contains spending plans and revenue estimates for the General Fund, the Debt Service Fund and the Water and Wastewater Fund.

The total adopted operating budget is \$36,485,610. This spending plan provides \$9,590,573 for the General Fund and transfers, \$3,680,388 for the Debt Service Fund, \$8,523,041 for the Water and Wastewater Fund, \$14,168,001 for the Capital Outlay Fund and \$523,607 for other funds.

The philosophy of this budget is to combine the strategic plan with the annual financial plan that includes both operations and capital improvements. Our goal is to present one transparent message to the Council, as well as the citizens of Celina.. The budget message is to address Council's strategic goals, focus on outcomes, and provide an excellent level of service to its citizens. As shown in the Budget Summary Section, this budget plan adheres to the City's financial policies and preserves the City's strong financial position while striving to achieve the best results during an unprecedented economic and population growth.

Document Organization and Presentation

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

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

The Budget Summaries section includes a summary of revenues and expenditures for each operating fund. This section will combine the revenues and expenditures along with charts and graphs.

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 with GAAP. All Governmental Funds utilize the modified accrual basis of accounting while the City's Enterprise Fund utilizes the accrual basis of accounting.

The General Fund section contains line item detail for all operating revenues, including FY 2016 adopted budget and FY 2016 year end estimates for comparison. This section provides a program of service overview for each operating department outlining major business functions, key customers, and customer expectations and requirements. Additionally, staffing levels and expenditure summaries for each General Fund Department with FY 2016 adopted budget and FY 2016 actuals are included for comparison purposes.

Similar presentations are provided for the Water and Wastewater Fund.

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

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

Budget Development Process

Definition of the Budget Process

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

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

The Mission of the Budget Process

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

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



The City's budget is a complex document and represents the culmination of months of preparation and discussion among Council, City Manager, Finance Director and the departments regarding the best ways to provide services to the community at the greatest value. This budget was developed 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 fits within revenue expectations and key departmental goals. As required by the City's Charter, the proposed budget was provided to the city council by July 30th. Concurrently, copies of the proposed budget are made available to the public on the City's website and on file at the City Secretary's Office. The City Council considers the proposed budget and provides public hearings where public input regarding the budget programs and financial impact is heard.

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

Budget Key Dates

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

Performance Measurement

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

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

Budget Message



With regard to the fiscal year ending on September 30, 2016, 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.

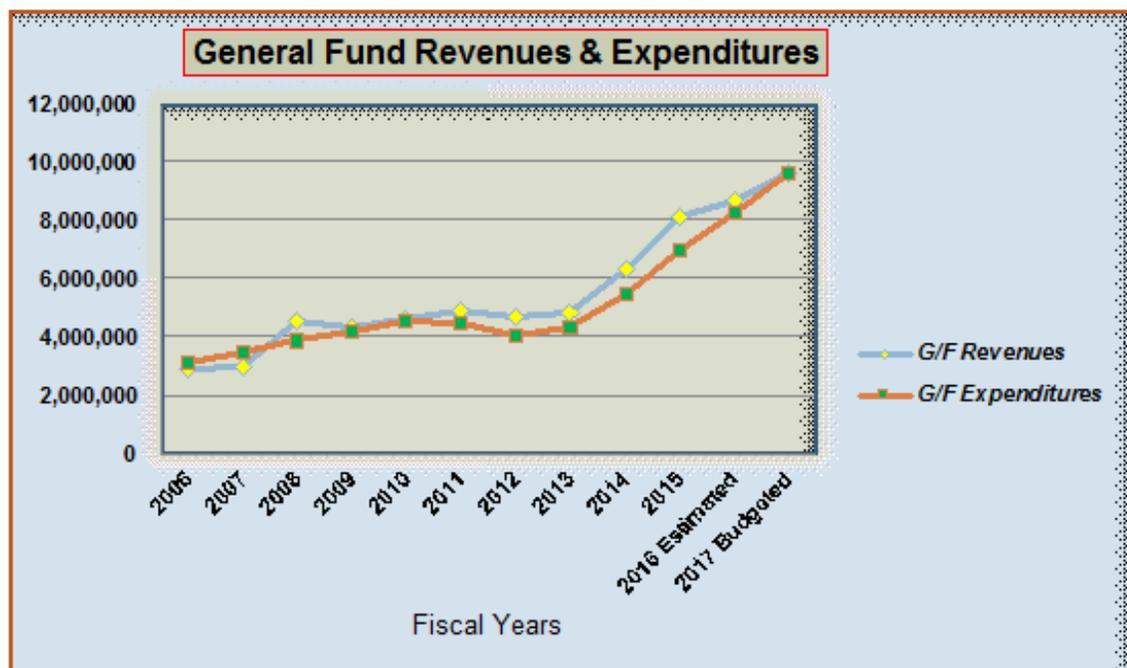
Trend Analysis

The City of Celina is strong advocate of a 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.

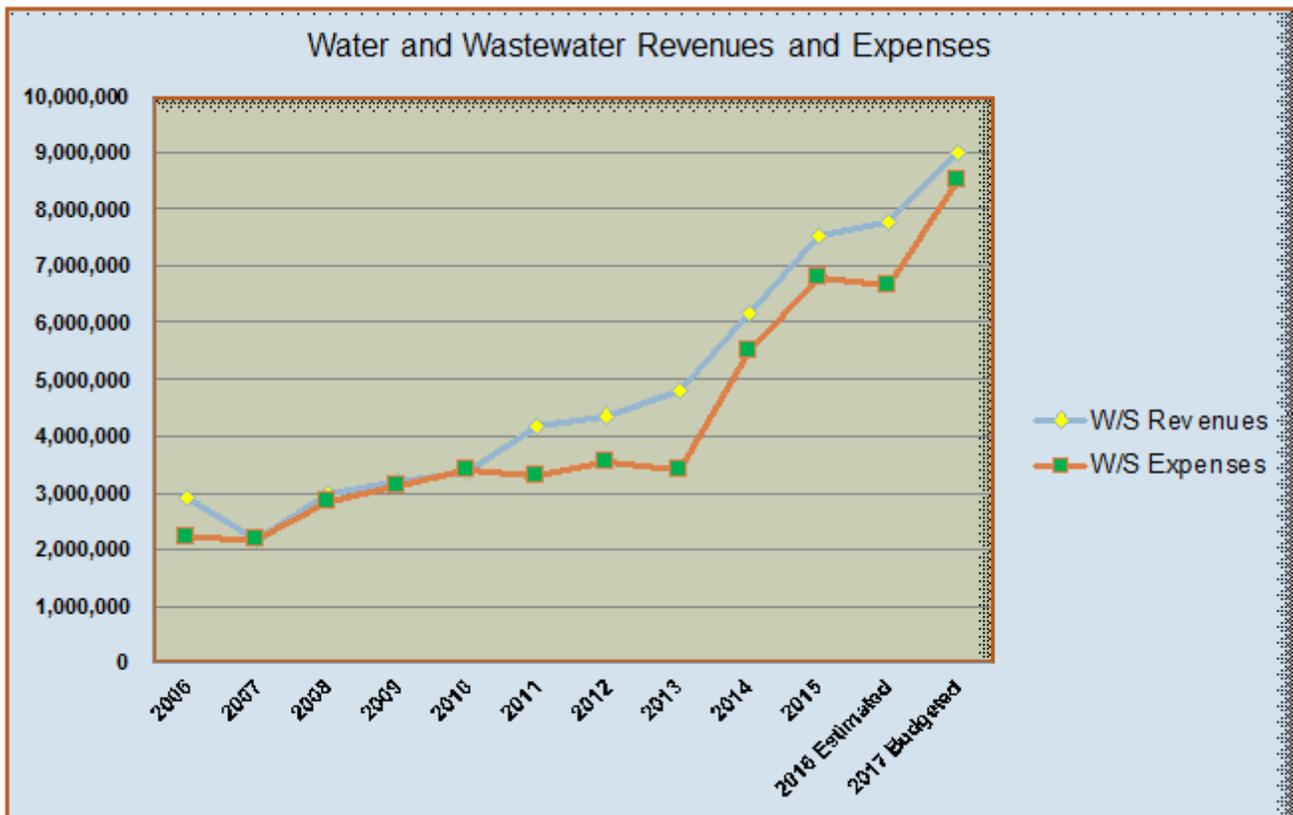
Revenue Trends

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.



Expenditure 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.

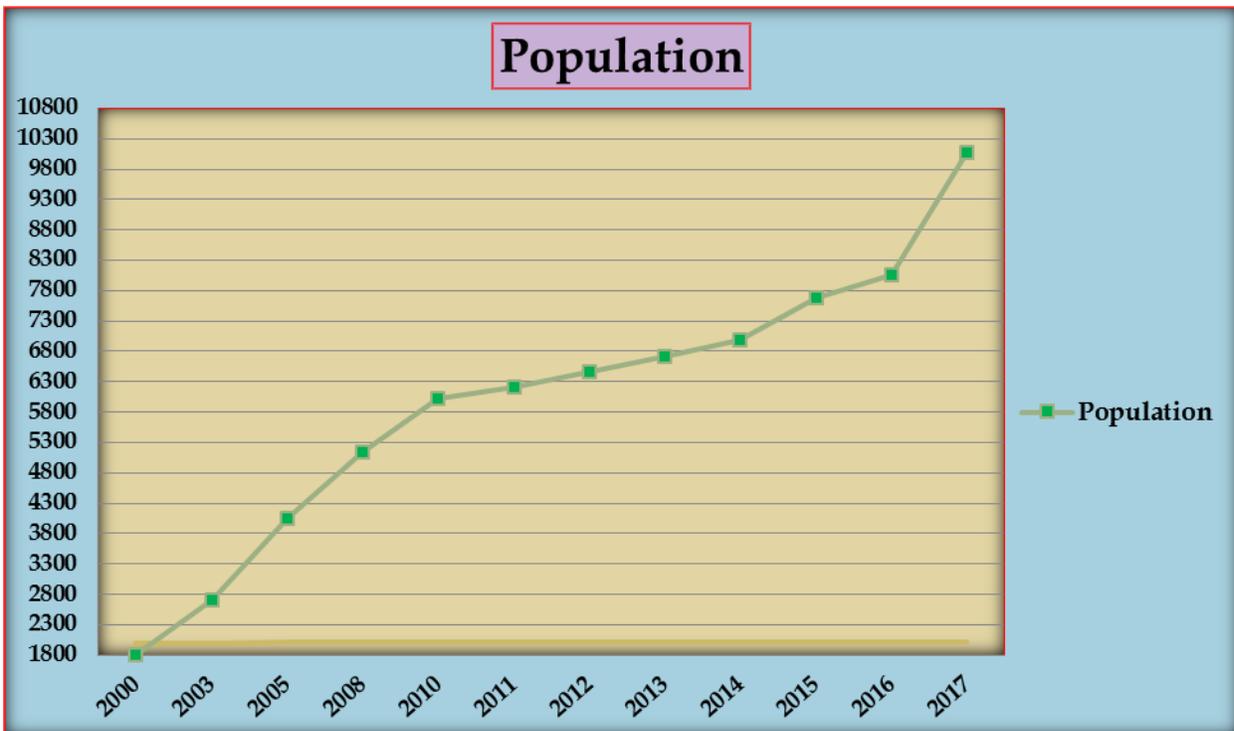




Economic Outlook and Revenue Projections for Fiscal Year 2016 – 2017

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 county. The City’s population was fewer than 2,000 residents in 2000; the 2017 population is estimated to reach over 10,000. This growth has placed pressures on City resources, consequently, the City of Celina must respond to this increased demand for services.

The country’s economic indicators show an upward trend in the current economy. Again, Texas leads this economic boom. Texas has been affected by declining oil prices; however, the North Texas area has been somewhat insulated the oil downturn’s impacts. Many other economic indicators, such as national corporate headquarters relocated to the area, demonstrate a much faster and healthier growth in the economy of North Texas. In addition, unemployment in Celina continues to be well below the national average. The unemployment rate for the City is one percent lower than the national average of 4.8%. This translates primarily into an exceptionally strong housing market with commercial development to follow soon behind.



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.

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 2016 | Adopted for FY 2017 |
|------------------------------|---------------------|---------------------|
| Total Taxable Value | \$660,351,895 | \$806,351,310 |
| Tax Rate | 64.50000¢ per \$100 | 64.50000¢ per \$100 |
| Maintenance & Operation Rate | 43.33512¢ per \$100 | 42.33269¢ per \$100 |
| Interest & Sinking Rate | 21.11500¢ per \$100 | 22.17310¢ per \$100 |

To fund operations, such as police services, 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 the previous year. This tax rate is more than the 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 \$1,360,795 in sales tax revenue for fiscal year 2015-2016. This amount includes 25% for the Economic Development Corporation (EDC) and 25% for the Community Development Corporation (CDC). The City portion of the sale tax for fiscal year 2015-2016 is estimated to be \$680,398, which is the remaining 50%.



The sales tax revenue source is extremely important to the City in that it reduces 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. This is especially important in fiscal year 2016-2017 when the widening of Texas State Highway 289 (Preston Road) from two lanes to four lanes north of the high school to the Celina city limits is projected for completion and the anticipated opening of several sales tax generating businesses in Celina.

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 rights of ways. 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 inspections, plat recordings and consultations, subdivision reviews, 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 2016 – 2017, transfer from Water/Wastewater Utility Fund to the General Fund is \$492,000. That represents approximately 8% 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.

Budget Message



Providing safe, clean, and reliable drinking water is a critical city service. Investments in drinking water and wastewater systems protect public health, the environment, provide fire protection, and ensure that there is an adequate water supply to support the City's growing population. Adequate water supply is often a determining factor in economic development opportunities. To continue to meet the projected service demand of existing and new customers, the Water/Wastewater Utility system faces significant capital improvement challenges. Monetary investments are needed to keep pace with the increasing population demand and to replace aging lines. 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 at its disposal through the Upper Trinity Regional Water District. The City sets utility rates 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 system. These fees are designed to help offset the costs of providing new connections to the utility system. Impact fees are restricted in their use according to Ch. 395 of the State of Texas Local Government Code. Specifically, impact fees the City collects are set aside for designated utility projects that serve new connections and may also be used toward current debt service on existing facilities.

Expenditure Assumptions

Personnel

The City currently supports a staff of 84.5 approved full-time equivalent employees (FTEs) allocated among operating departments. This Proposed Budget will increase last year's total by 18 full-time equivalent employees and bring the total to 102.5 FTEs.

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

| New Positions in General Fund Departments | | | | | |
|---|-----|---------------------------|-----|----------------------------|-------------|
| Positions | QTY | Positions | QTY | Positions | QTY |
| Police Officer | 2 | Planner | 1 | Chemical Technician | 1 |
| Firefighter/EMS | 3 | Building Inspector | 1 | Parks Maintenance Worker | 1 |
| Accounting Clerk | 1 | Plan Reviewer | 0.5 | Senior Engineer | 1 |
| Records Clerk | 1 | Court Clerk | 1 | Construction Inspector | 1 |
| Street Crew Leader | 1 | Street Maintenance Worker | 1 | Realignment & Elimination | -4 |
| TOTAL | | | | | 12.5 |
| New Positions in Water & Wastewater Departments | | | | | |
| Positions | QTY | Positions | QTY | Positions | QTY |
| Water Crew Leader | 1 | Water Meter Technician | 0.5 | Utility Billing Technician | 0.5 |
| Senior Meter Tech. | 1 | Wastewater Crew Leader | 1 | | |
| Utility Locator | 1 | Wastewater Technician | 0.5 | TOTAL | 5.5 |



Personnel Compensation

The FY 2016-2017 Proposed Budget includes a three percent (3%) wage increase for City employees.

Texas Municipal Retirement System (TMRS)

The City provides pension benefits for all full-time employees through the state-wide Texas Municipal Retirement System (TMRS). Over the past several years, significant changes have been adopted by TMRS. Included are changes in actuarial cost method, the amortization period for actuarial liabilities, and to fund structuring. Fund structure changes provide for greater efficiency and reduce the City's annual contribution rates. The City of Celina offers twenty (20) years for retirement and matches the employees' contributions two to one.

United Healthcare Insurance Company (UHC)

The City provides health, dental and vision insurance to its full-time employees. The City contributes \$6,000 annually under the defined contributions method. United Healthcare Insurance Company offers four different plans from which employees to choose. For the Fiscal Year 2016 – 2017 the City will provide and pay for a long-term disability plan. The City will offer full-time employees an opportunity to purchase short-term disability coverage through the health insurance carrier. The City of Celina payroll department offers administrative assistance to the employees who choose to obtain supplemental insurance through payroll deductions.

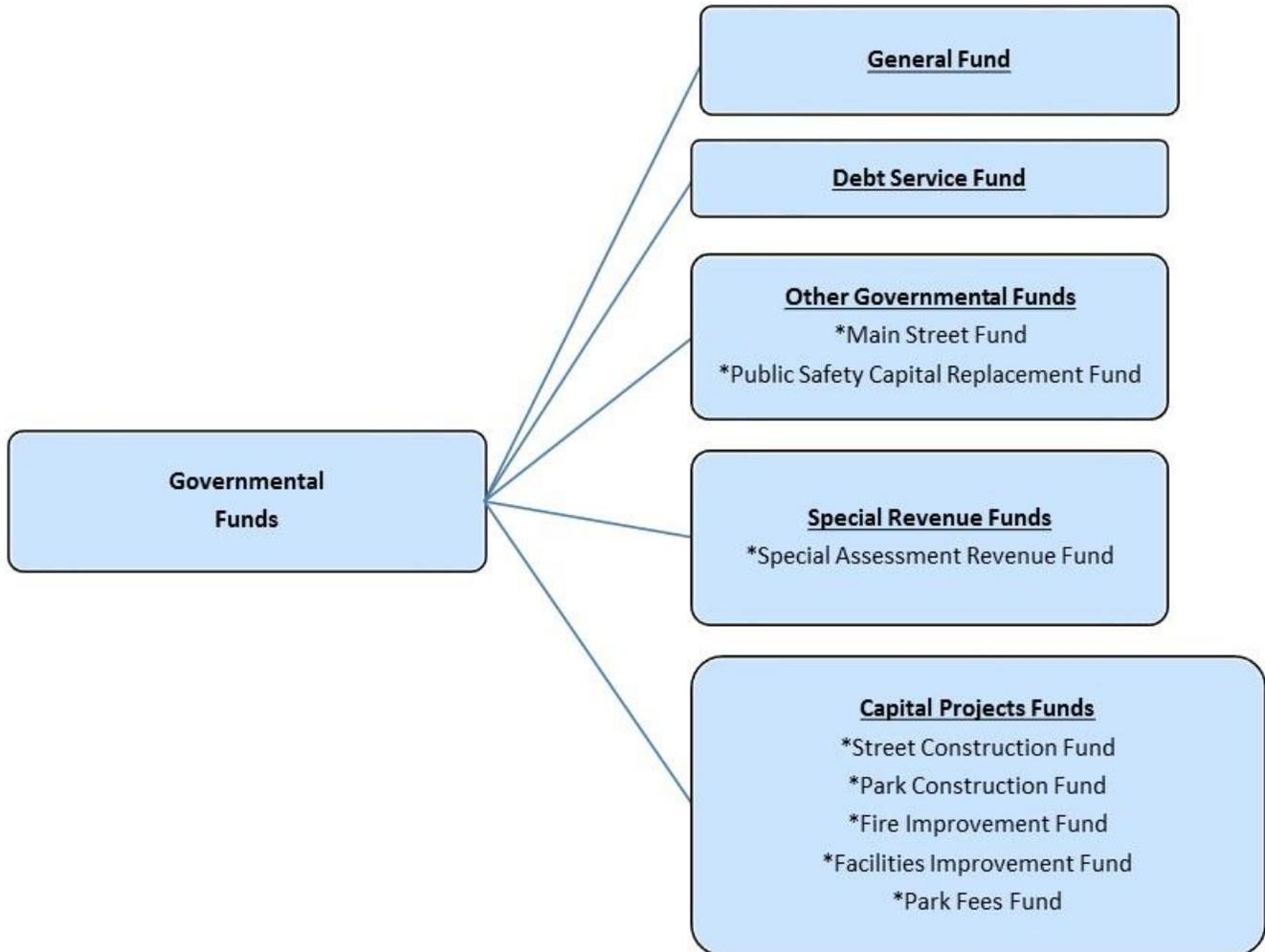
Summary of the City Fund Accounting Structure

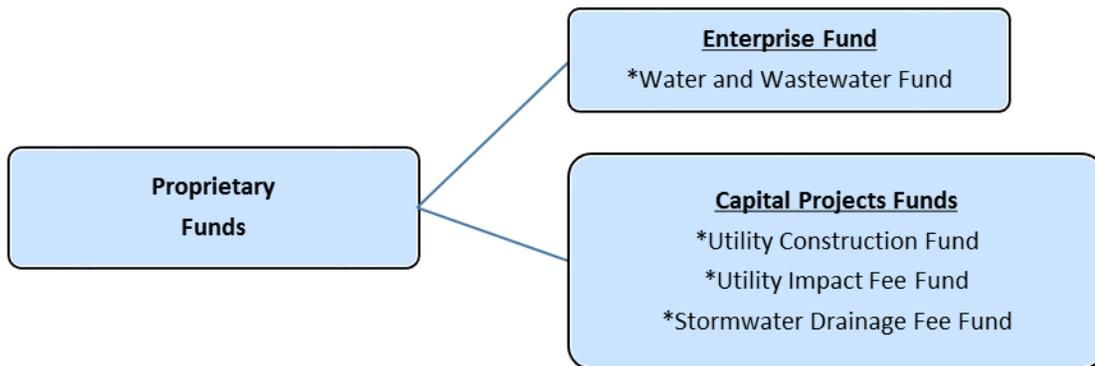
The City employs a fund accounting structure that will assist in accomplishing the City's stated mission. All funds listed are subject to appropriation. The identity and functions of these funds are:

- **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 & Emergency Medical Services, Engineering & Public Works (including Street Maintenance and Drainage), Police, Parks & Recreation, and Main Street - a governmental fund type.
- **Debt Service Fund** – to account for the accumulation of resources for, and the payment of, general long term debt principal and interest - a governmental fund type.
- **General Capital Improvement Projects Funds** – to account for the financial resources associated with multi-year and/or major capital improvement projects generally funded by bond 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 District (PIDs) and as a pass thru for shared debt service per Development Agreements – a governmental fund type.
- **Public Safety Capital Replacement Fund** – to account for financial resources associated with collection and disbursement of fees for fire and police services rendered to the Municipal Utility District (MUD). Funds collected are used to account for capital replacement equipment utilized by public safety – 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.







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.



ELITE COLLISION CENTER
CELINA, TX
(972) 382-3040
WWW.ELITECOLLISION.CENTER

Splash & Blast CELINA Car Show

OPEN CLASS

Registration \$20

JUNE 25

Splash & Blast 4pm-10pm | Award Presentations 7:30pm
Car Show 4pm-7pm

OLD CELINA PARK

12670 FM428 Celina, TX 75009

Celina's 2016 -Annual Splash & Blast Flyer

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



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.



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-

CELINA BY CHOICE

A premier community of unique heritage, exceptional livability and natural beauty, committed to offering its citizens an array of settings in which to live, work, play and raise a family, while managing quality and environmentally responsible growth. Our strategic location will allow the promotion of a diverse economy while retaining much of its hometown atmosphere.



Celina Town Center

"We are open for business!
Come grow with us!"

Celina will continue to look for ways to create economic and community development. Leadership is taking a proactive approach toward positive development and with this continued effort, Celina will carry on being Celina by Choice - a great place to live, work, play and shop!

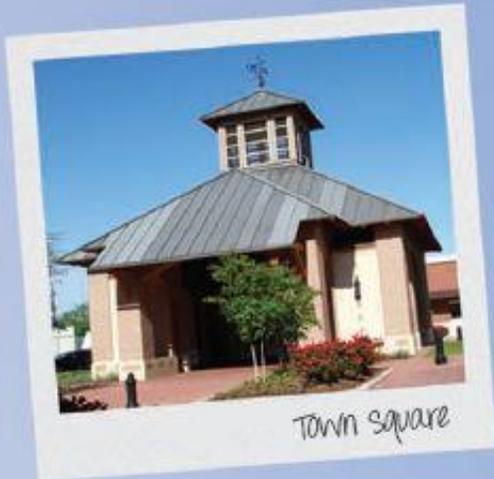
Contact Us

Corbett Howard
Executive Director
corbett@celinaedc.com
Phone: 214-282-0732



CELINA, TEXAS

**+15 MINUTE
TRADE
AREA**



POPULATION

8,528

42,239

DEMOGRAPHICS

MEDIAN AGE

36

35

AVERAGE HOUSEHOLD INCOME

\$104,239

\$116,459

EDUCATION

Exemplary School Rating

Celina ISD 4A

Prosper ISD 5A

35 minutes to 4 major universities

*Future home to Collin College

High School Graduates
16.4%

Some College
25.1%

Bachelor's or Higher
51.8%

ECONOMICS

"AA-" Bond Rating

Fastest growing county population in Texas

One of the healthiest regional economies in America

Triple Freeport Exemption

Tax abatements: real or personal property

Sales tax agreements - Section 380 Agreement

TIRZ districts

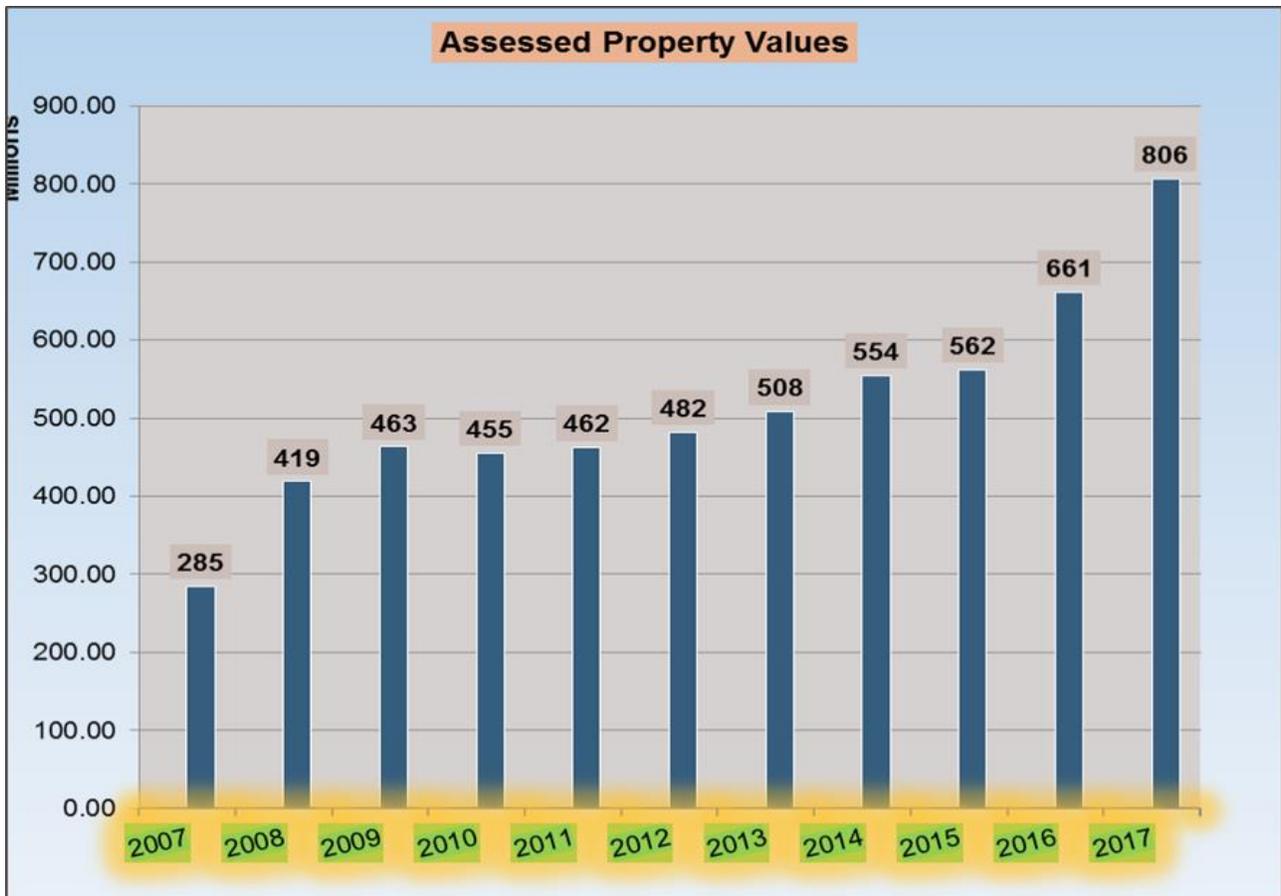




Summary of Certified Assessed Value

The Collin Central Appraisal District and Denton Central Appraisal District issued a certified assessed value for the City of Celina at \$806,630,895, which includes a small percentage still under review. A conservative estimate is presented below.

The tax year 2016 or FY 2016-2017 assessed property values represent an increase of 22.06% over last year's assessments. Components of this increase are: \$45,339,143 increase in value of existing properties, \$57,765,280 due to annexations and \$42,615,992 for new construction.

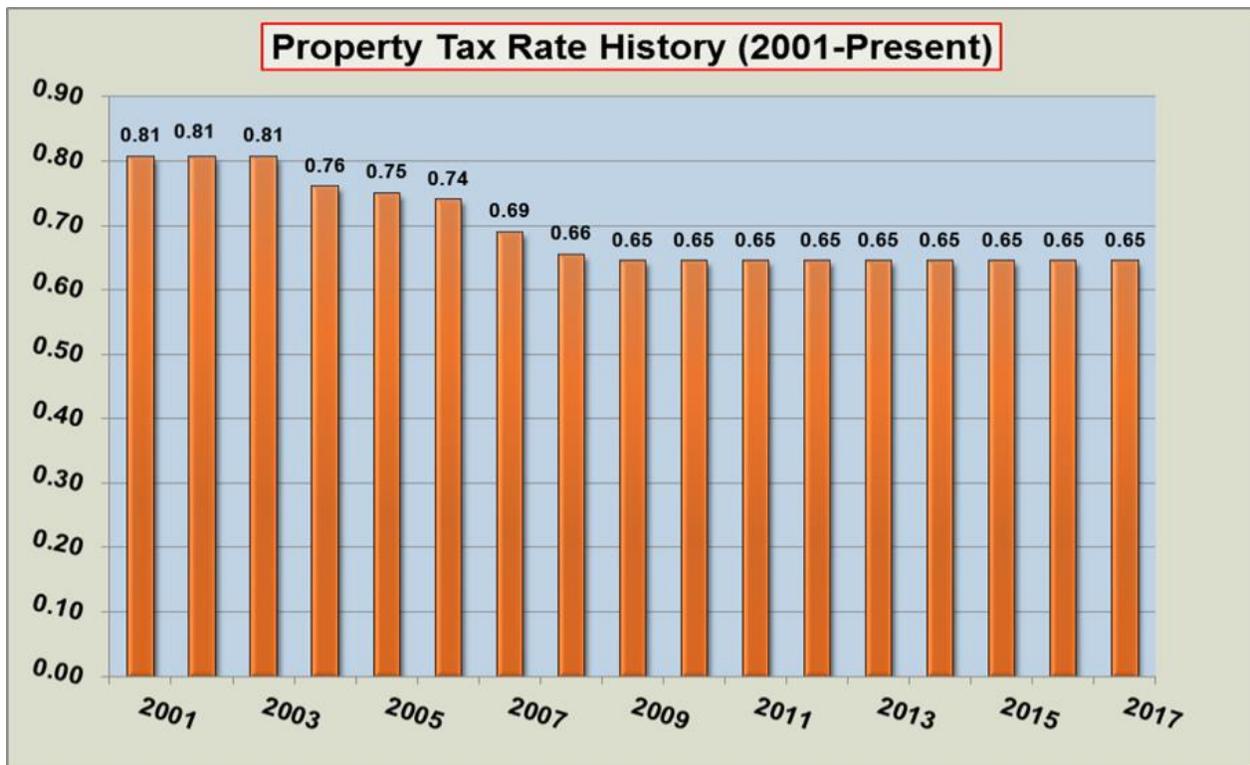




| Fiscal Year | Taxable Assessed Value | Fiscal Year | Taxable Assessed Value |
|-------------|------------------------|-------------|------------------------|
| 2002 | \$87,884,199 | 2010 | \$455,200,487 |
| 2003 | \$114,032,871 | 2011 | \$461,849,745 |
| 2004 | \$143,297,951 | 2012 | \$482,062,285 |
| 2005 | \$181,232,497 | 2013 | \$507,835,848 |
| 2006 | \$224,412,066 | 2014 | \$554,210,534 |
| 2007 | \$284,847,298 | 2015 | \$561,671,666 |
| 2008 | \$418,824,688 | 2016 | \$660,630,895 |
| 2009 | \$463,300,493 | 2017 | \$806,351,310 |

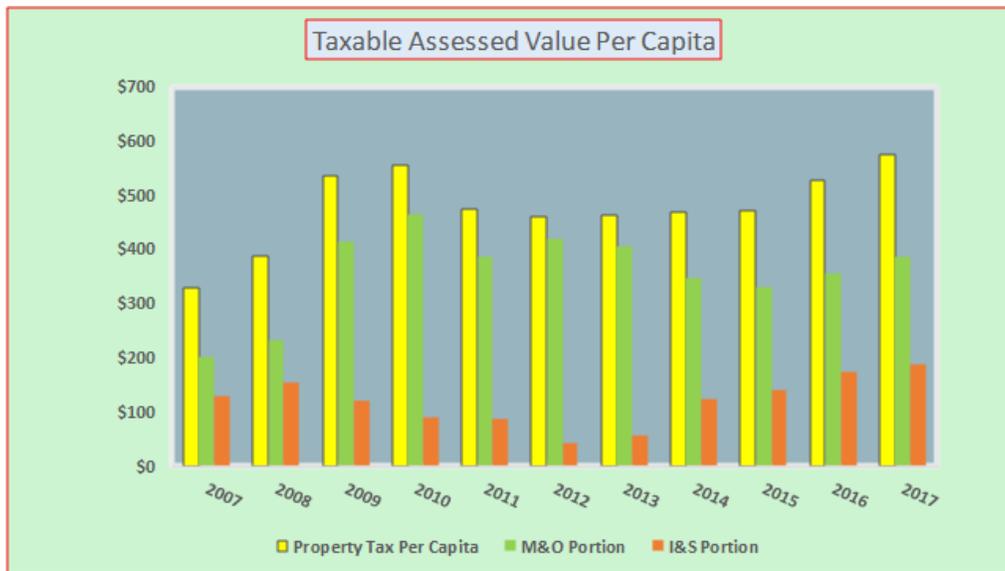
AD VALOREM TAX SUMMARY

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 shows the historical property tax rate since Fiscal Year 2001.



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:

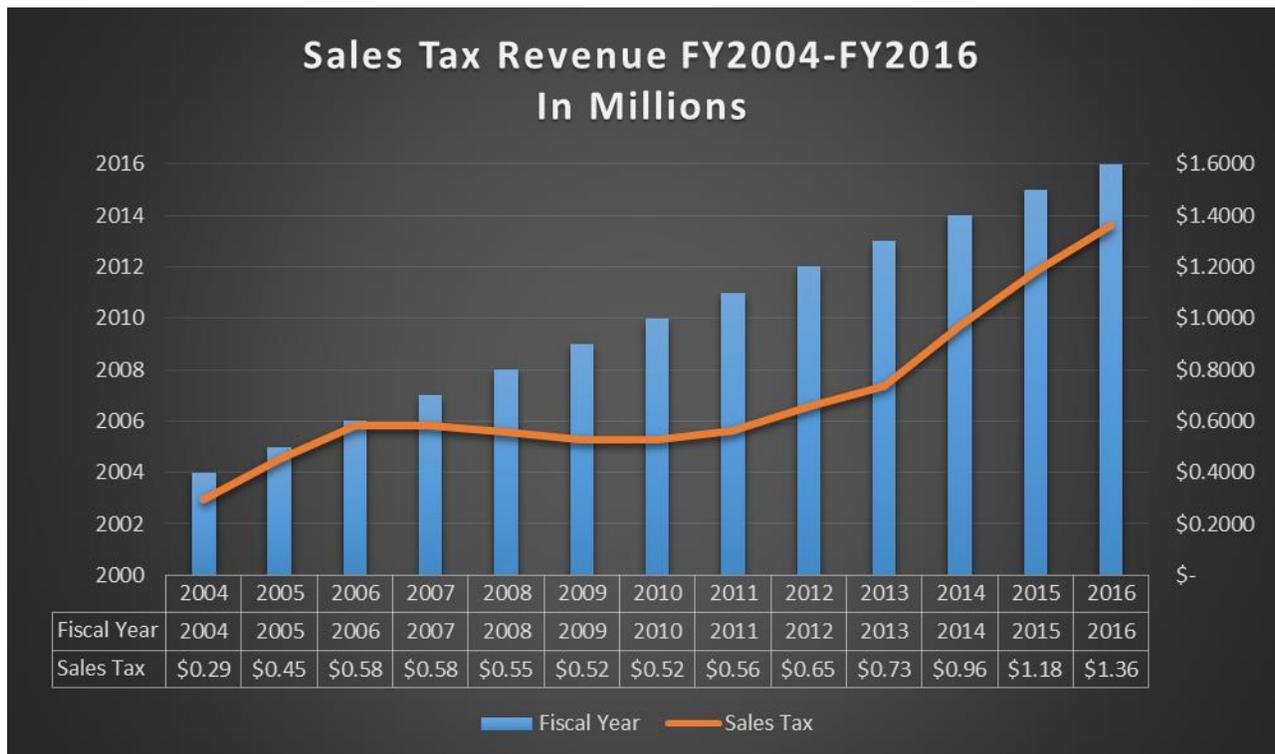


| Fiscal Year | Tax Year | Taxable Assessed Value | Population | Per Capita | Tax Rate per \$100 | Property Tax Per Capita | M&O Portion | I&S Portion |
|-------------|----------|------------------------|------------|------------|--------------------|-------------------------|-------------|-------------|
| 2007 | 2006 | \$224,412,066 | 5,032 | 44,597 | 0.7400 | \$330 | \$201 | \$129 |
| 2008 | 2007 | \$284,847,298 | 5,082 | 56,047 | 0.6900 | \$387 | \$232 | \$155 |
| 2009 | 2008 | \$418,824,688 | 5,133 | 81,592 | 0.6550 | \$534 | \$414 | \$121 |
| 2010 | 2009 | \$463,300,493 | 5,390 | 85,959 | 0.6450 | \$554 | \$465 | \$89 |
| 2011 | 2010 | \$455,200,487 | 6,209 | 73,315 | 0.6450 | \$473 | \$387 | \$86 |
| 2012 | 2011 | \$461,849,745 | 6,457 | 71,525 | 0.6450 | \$461 | \$418 | \$43 |
| 2013 | 2012 | \$482,062,285 | 6,715 | 71,784 | 0.6450 | \$463 | \$406 | \$57 |
| 2014 | 2013 | \$507,835,848 | 6,984 | 72,713 | 0.6450 | \$469 | \$346 | \$123 |
| 2015 | 2014 | \$561,671,666 | 7,683 | 73,110 | 0.6450 | \$472 | \$331 | \$141 |
| 2016 | 2015 | \$660,630,895 | 8,067 | 81,897 | 0.6450 | \$528 | \$354 | \$174 |
| 2017 | 2016 | \$806,351,310 | 9,035 | 89,248 | 0.6450 | \$576 | \$387 | \$189 |



SUMMARY OF SALES TAX REVENUE

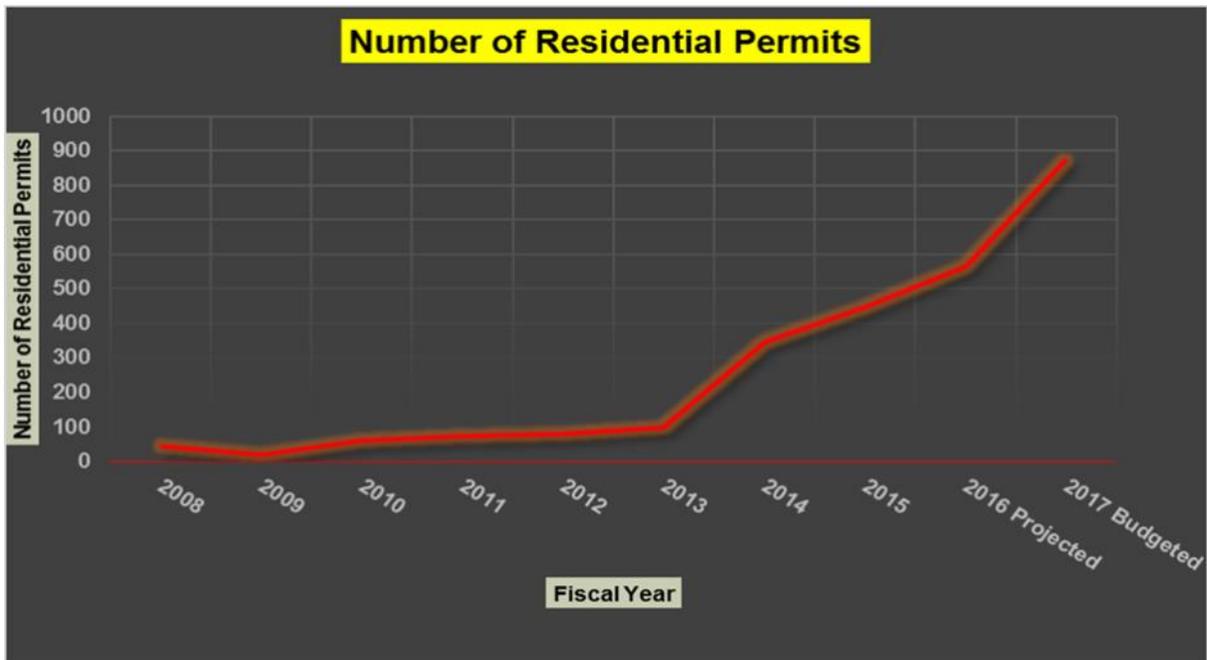
The following chart demonstrates growth characteristics in the City’s commercial and economic base. In 1995 voters authorized an additional ½ cent sales tax designation for the Celina Economic Development Corporation (4A) and again in 2004 another ½ cent sales tax for Celina Community Development Corporation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



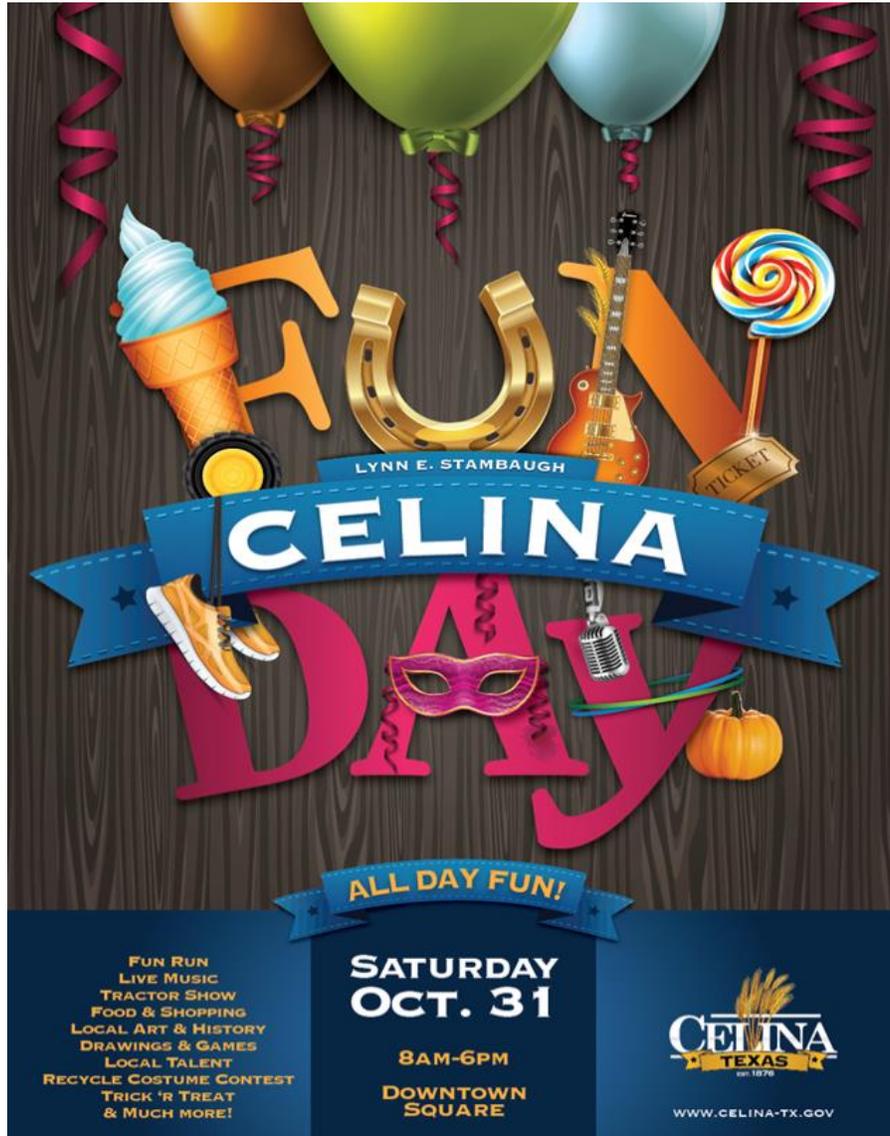


SUMMARY OF SINGLE FAMILY BUILDING PERMITS

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.



| Fiscal Year | Number of Residential Permits |
|----------------|-------------------------------|
| 2008 | 43 |
| 2009 | 20 |
| 2010 | 60 |
| 2011 | 72 |
| 2012 | 81 |
| 2013 | 97 |
| 2014 | 346 |
| 2015 | 448 |
| 2016 Projected | 563 |
| 2017 Budgeted | 875 |



Celina's Main Street 2015 Annual Fun Day Flyer

Entity Wide Schedules

Summary of Fund Balances
Historical Summary of Revenues & Expenditures



BUDGET SUMMARY

This budget, including proposed expenditures, transfers out and component units, totals \$36,485,610. The budget estimates current revenues and transfers-in of \$22,675,796 or \$13,809,814 less than planned expenditures, which resulted from spending down of CIP funds.

The proposed FY2016 -2017 budget is fully funded with current revenues, with the exception of a planned spend-down of the general capital fund for construction-in-progress (CIP) projects. Currently the City of Celina is in various stages of construction – in-progress for street and facilities (CIP) projects. Planned spend-down of the utility capital fund is for purchases of easements, the engineering, design and construction of the South East sector water and sewer lines that serve water and wastewater needs to the residents of Mustang Lakes, Parks of Wilson Creek, Wells North and South, and the Creeks of Legacy developments. This project will be substantially complete by September 30, 2017. Total spend down of the general capital fund and utility capital fund is \$4,168,001 for the Fiscal Year 2016 – 2017. Council has authorized a draw down in the amount of \$966,000 from the General Fund Reserves. The projected combined beginning fund balance of all funds (including component units) at October 1, 2016 is \$34,547,423. The projected ending fund balance of all funds (including component units) at September 30, 2017 estimated to be \$20,737,609, for a net decrease of \$13,809,814.

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

Summary of Fund Balances

City of Celina Annual Budget

FY2017



Summary of Fund Balances

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

| | General Fund | Street Construction | Debt Service | Other Governmental |
|---------------------------------------|-------------------|---------------------|------------------|--------------------|
| Beginning Fund Balance 10/1/16 | \$ 4,605,829 | \$ 5,747,900 | \$ 721,346 | \$ 3,298,757 |
| REVENUES | | | | |
| <i>Fines & Fees</i> | 3,160,270 | | | |
| <i>Taxes</i> | 4,398,568 | | 1,587,931 | |
| <i>Grants</i> | - | | | |
| <i>Events & Donations</i> | 229,308 | | | 66,593 |
| <i>Penalties & Interest</i> | 45,500 | 25,000 | 5,000 | 500 |
| <i>Charges for Services</i> | | | | |
| <i>Other Revenues</i> | 299,130 | | 200,000 | |
| <i>Developer Contributions</i> | | | | |
| <i>Bond Proceeds</i> | | | | |
| <i>Transfers</i> | 1,458,000 | - | - | - |
| TOTAL REVENUES | 9,590,776 | 25,000 | 1,792,931 | 67,093 |
| TOTAL RESOURCES | 14,196,605 | 5,772,900 | 2,514,277 | 3,365,850 |
| EXPENDITURES | | | | |
| <i>Library</i> | 177,856 | | | |
| <i>General Services Office</i> | 283,049 | | | |
| <i>Development Services</i> | 1,218,608 | | | |
| <i>Administration</i> | 1,181,193 | | | 106,000 |
| <i>Court</i> | 156,748 | | | |
| <i>Fire/EMS</i> | 2,058,979 | | | |
| <i>Police</i> | 1,786,968 | | | |
| <i>Parks</i> | 821,567 | | | |
| <i>Main Street</i> | - | | | 66,593 |
| <i>Marketing</i> | 349,030 | | | |
| <i>Engineering</i> | 705,029 | | | |
| <i>Debt Service</i> | | | 1,787,938 | |
| <i>Public Works</i> | 851,546 | 951,893 | | |
| <i>Utility Billing</i> | | | | |
| <i>Transfers</i> | | | | |
| TOTAL EXPENDITURES | 9,590,573 | 951,893 | 1,787,938 | 172,593 |
| <i>Revenues less Expenditures</i> | 203 | (926,893) | 4,993 | (105,500) |
| <i>Adjustments*</i> | | | | |
| <i>Other Financing Sources (Uses)</i> | | | | |
| Ending Fund Balance 9/30/17 | 4,606,032 | 4,821,007 | 726,339 | 3,193,257 |
| <i>Reserve Requirements</i> | 966,000 | | | |
| Excess Fund Balance | 3,640,032 | 4,821,007 | 726,339 | 3,193,257 |

*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

FY2017

Historical Summary of Revenues and Expenditures-All Funds

| Fund | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY17/FY16 Change |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|---------------------|
| General Fund | | | | | | |
| Fines & Fees | \$ 1,931,490 | \$ 3,141,848 | \$ 2,058,050 | \$ 3,348,619 | \$ 3,160,270 | -5.62% |
| Taxes | 3,212,758 | 3,506,810 | 3,804,839 | 4,025,534 | 4,398,568 | 9.27% |
| Grants/Contributions | 1,165 | 314,114 | - | 14,289 | - | -100.00% |
| Events & Donations | 305,430 | 773,932 | 180,000 | 327,508 | 229,308 | -29.98% |
| Penalties & Interest | 27,419 | 40,609 | 39,000 | 45,322 | 45,500 | 0.39% |
| Other Revenues | 454,443 | 319,922 | 303,300 | 383,874 | 299,130 | -22.08% |
| Transfers | 348,050 | 365,000 | 1,987,000 | 492,000 | 1,458,000 | 196.34% |
| Total Fund Revenues | 6,280,755 | 8,462,234 | 8,372,189 | 8,637,146 | 9,590,776 | 11.04% |
| Debt Service Fund | | | | | | |
| Taxes | 937,036 | 1,217,693 | 1,395,449 | 1,434,285 | 1,587,931 | 10.71% |
| Contributions/Donations | 170,000 | 200,000 | 170,000 | 200,000 | 200,000 | 0.00% |
| Interest | 3,763 | 4,858 | 5,000 | 6,436 | 5,000 | -22.31% |
| Misc. Revenue | - | - | - | - | - | 0.00% |
| Transfers | - | 30,000 | - | - | - | 0.00% |
| Total Fund Revenues | 1,110,799 | 1,452,551 | 1,570,449 | 1,640,721 | 1,792,931 | 9.28% |
| Capital Projects Fund | | | | | | |
| Grants | - | 205,587 | - | - | - | 0.00% |
| Interest Income | 59,242 | 66,434 | - | - | - | 0.00% |
| Intergovernmental | 2,403,093 | - | - | - | - | 0.00% |
| Bond Proceeds | 3,257,485 | - | - | - | - | 0.00% |
| Total Fund Revenues | 5,719,820 | 272,021 | - | - | - | 0.00% |
| Water & Sewer Fund | | | | | | |
| Fines & Fees | 1,036,279 | 1,237,793 | 1,043,404 | 1,228,000 | 1,526,850 | 24.34% |
| Penalties & Interest | 68,835 | 113,124 | 76,800 | 128,500 | 115,000 | -10.51% |
| Water/Sewer Sales | 3,941,386 | 4,898,153 | 4,634,474 | 5,688,804 | 6,542,124 | 15.00% |
| Other Revenues | 141,826 | 195,666 | 538,692 | 707,676 | 832,500 | 17.64% |
| Total Fund Revenues | 5,188,326 | 6,444,736 | 6,293,370 | 7,752,980 | 9,016,474 | 16.30% |
| Water & Sewer Capital Projects | | | | | | |
| Grants | - | - | - | - | - | 0.00% |
| Impact Fees | 977,688 | 1,113,065 | - | - | - | 0.00% |
| Interest Income | - | - | - | - | - | 0.00% |
| Capital Contributions | - | 45,289 | - | - | - | 0.00% |
| Bond Proceeds | 2,140,264 | 1,645,000 | - | - | - | 0.00% |
| Total Fund Revenues | 3,117,952 | 2,803,354 | - | - | - | 0.00% |
| Fire Improvement Fund | | | | | | |
| Grants | - | - | - | - | - | 0.00% |
| Interest Income | - | - | - | 245 | - | -100.00% |
| Intergovernmental | - | - | - | - | - | 0.00% |
| Bond Proceeds | - | - | - | 1,676,000 | - | -100.00% |
| Total Fund Revenues | - | - | - | 1,676,245 | - | -100.00% |
| Street Construction Fund | | | | | | |
| Grants | - | - | - | - | - | 0.00% |
| Interest Income | - | - | - | 38,837 | 25,000 | -35.63% |
| Intergovernmental | - | - | - | 70,000 | - | -100.00% |
| Transfers | - | - | - | 292,000 | - | -100.00% |
| Bond Proceeds | - | - | - | 995,000 | - | -100.00% |
| Total Fund Revenues | - | - | - | 1,395,837 | 25,000 | -98.21% |

Historical Summary of Revenues and Expenditures



City of Celina Annual Budget

FY2017

Historical Summary of Revenues and Expenditures-All Funds

| Fund | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY17/FY16 Change |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|
| Park Construction Fund | ** | | | | | |
| Grants | - | - | - | - | - | 0.00% |
| Interest Income | - | - | - | - | - | 0.00% |
| Intergovernmental | - | - | - | - | - | 0.00% |
| Bond Proceeds | - | - | - | - | - | 0.00% |
| Transfers | - | - | - | - | - | 0.00% |
| Total Fund Revenues | - | - | - | - | - | 0.00% |
| Parkland Fees | ** | | | | | |
| Contributions/Donations | - | - | - | 1,281,209 | - | -100.00% |
| Intergovernmental | - | - | - | 500,000 | - | -100.00% |
| Interest | - | - | - | 11,319 | - | -100.00% |
| Total Fund Revenues | - | - | - | 1,792,528 | - | -100.00% |
| Facilities Improvement Fund | ** | | | | | |
| Grants | - | - | - | - | - | 0.00% |
| Interest Income | - | - | - | 2,821 | 200 | -92.91% |
| Intergovernmental | - | - | - | - | - | 0.00% |
| Bond Proceeds | - | - | - | 2,149,000 | - | -100.00% |
| Total Fund Revenues | - | - | - | 2,151,821 | 200 | -99.99% |
| Main Street Fund | * | | | | | |
| Events & Donations | - | - | - | - | 66,593 | 100.00% |
| Interest Income | - | - | - | - | 300 | 100.00% |
| Transfers | - | - | - | - | - | 0.00% |
| Total Fund Revenues | - | - | - | - | 66,893 | 100.00% |
| Utility Construction Fund | ** | | | | | |
| Grants | - | - | - | - | - | 0.00% |
| Interest Income | - | - | - | - | 65,000 | 100.00% |
| Intergovernmental | - | - | - | - | - | 0.00% |
| Bond Proceeds | - | - | - | 21,764,000 | - | -100.00% |
| Transfers | - | - | - | - | - | 0.00% |
| Total Fund Revenues | - | - | - | 21,764,000 | 65,000 | -99.70% |
| Utility Impact Fees | | | | | | |
| Developer Contributions | - | - | - | 800,100 | - | -100.00% |
| Impact Fees | - | - | - | 1,813,405 | - | -100.00% |
| Transfers | - | - | - | 509,978 | - | -100.00% |
| Interest Income | - | - | - | 10,524 | - | -100.00% |
| Total Fund Revenues | - | - | - | 800,100 | - | -100.00% |
| Special Assessment Revenue | | | | | | |
| Special Assessments | - | - | - | - | - | 0.00% |
| Contributions | - | - | - | 134,854 | 287,798 | 113.41% |
| Interest | - | - | - | - | - | 0.00% |
| Total Fund Revenues | - | - | - | 134,854 | 287,798 | 113.41% |
| Stormwater Drainage Fund | | | | | | |
| Stormwater Drainage Fees | - | - | - | 125,000 | 299,000 | 139.20% |
| Interest | - | - | - | 65 | 200 | 207.69% |
| Total Fund Revenues | - | - | - | 125,065 | 299,200 | 139.24% |
| TOTAL REVENUES ALL FUNDS | \$ 21,417,652 | \$ 19,434,896 | \$ 16,236,008 | \$ 47,871,297 | \$21,144,272 | -55.83% |

*Main Street Fund is a new fund in FY 2017

Historical Summary of Revenues and Expenditures



City of Celina Annual Budget

FY2017

Historical Summary of Revenues and Expenditures-All Funds

| Fund | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY17/FY16 Change |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|---------------------|
| General Fund | | | | | | |
| Personnel | \$ 3,137,378 | \$ 3,816,679 | \$ 5,215,251 | \$ 5,204,680 | \$ 6,396,054 | 22.89% |
| Legal & Professional Fees | 526,174 | 527,922 | 713,548 | 690,509 | 781,110 | 13.12% |
| Materials & Supplies | 173,293 | 259,701 | 271,935 | 299,417 | 387,910 | 29.56% |
| Maintenance Expense | 212,511 | 235,680 | 512,399 | 629,623 | 646,320 | 2.65% |
| Utility Expense | 211,091 | 216,521 | 306,193 | 287,811 | 361,349 | 25.55% |
| Miscellaneous Expense | 1,149,479 | 1,857,863 | 1,349,459 | 1,152,410 | 1,017,830 | -11.68% |
| Total Fund Expenditures | 5,409,925 | 6,914,365 | 8,368,785 | 8,264,450 | 9,590,573 | 16.05% |
| Debt Service Fund | | | | | | |
| Debt Service | 1,084,703 | 1,347,846 | 1,565,449 | 1,565,449 | 1,787,938 | 14.21% |
| Total Fund Expenditures | 1,084,703 | 1,347,846 | 1,565,449 | 1,565,449 | 1,787,938 | 14.21% |
| Capital Projects Fund | | | | | | |
| Bond Issuance Costs | 91,719 | - | - | - | - | 0.00% |
| Transfers | - | - | - | - | - | 0.00% |
| Project Appropriations | 892,486 | 4,130,623 | 4,053,663 | - | - | 0.00% |
| Total Fund Expenditures | 984,205 | 4,130,623 | 4,053,663 | - | - | 0.00% |
| Water & Sewer Fund | | | | | | |
| Personnel | 373,648 | 545,287 | 714,523 | 711,278 | 1,034,789 | 45.48% |
| Legal & Professional Fees | 377,165 | 354,733 | 540,819 | 122,689 | 165,000 | 34.49% |
| Materials & Supplies | 104,758 | 260,113 | 239,850 | 459,350 | 654,065 | 42.39% |
| Maintenance Expense | 177,015 | 182,113 | 238,100 | 291,250 | 271,954 | -6.63% |
| Utility Expense | 252,189 | 254,779 | 270,860 | 269,570 | 292,816 | 8.62% |
| Miscellaneous Expense | 1,372,323 | 1,729,715 | 4,287,652 | 4,779,267 | 6,104,418 | 27.73% |
| Transfers | 348,050 | 395,000 | - | - | - | 0.00% |
| Total Fund Expenses | 3,005,147 | 3,721,740 | 6,291,804 | 6,633,404 | 8,523,042 | 28.49% |
| Water & Sewer Capital Projects | | | | | | |
| Project Appropriations | 1,594,559 | 2,007,908 | 13,361,698 | - | - | 0.00% |
| Transfers | - | - | - | - | - | 0.00% |
| Other Expenses | 297,267 | 319,811 | - | - | - | - |
| Bond Issuance Costs | 52,286 | 40,124 | - | - | - | 0.00% |
| Total Fund Expenses | 1,944,112 | 2,367,843 | 13,361,698 | - | - | 0.00% |
| Fire Improvement Fund | | | | | | |
| Project Appropriations | - | - | - | 1,676,000 | - | -100.00% |
| Transfers Out | - | - | - | - | - | 0.00% |
| Total Fund Expenditures | - | - | - | 1,676,000 | - | -100.00% |
| Street Construction Fund | | | | | | |
| Project Appropriations | - | - | - | 1,658,400 | 951,893 | -42.60% |
| Transfers Out | - | - | - | - | - | 0.00% |
| Total Fund Expenditures | - | - | - | 1,658,400 | 951,893 | -42.60% |

Historical Summary of Revenues and Expenditures



City of Celina Annual Budget

FY2017

Historical Summary of Revenues and Expenditures-All Funds

| Fund | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY17/FY16 Change |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Park Construction Fund | ** | | | | | |
| Project Appropriations | - | - | - | - | - | 0.00% |
| Transfers Out | - | - | - | - | - | 0.00% |
| Total Fund Expenditures | - | - | - | - | - | 0.00% |
| Parkland Fees | ** | | | | | |
| Parkland Expense | - | - | - | 2,195,875 | - | -100.00% |
| Other CIP Costs | - | - | - | 160,000 | - | -100.00% |
| Transfers Out | - | - | - | - | - | 0.00% |
| Total Fund Expenditures | - | - | - | 2,355,875 | - | -100.00% |
| Facilities Improvement Fund | ** | | | | | |
| Project Appropriations | - | - | - | 2,713,818 | 106,000 | -96.09% |
| Transfers Out | - | - | - | - | - | 0.00% |
| Total Fund Expenditures | - | - | - | 2,713,818 | 106,000 | -96.09% |
| Main Street Fund | * | | | | | |
| Personnel | - | - | - | - | 3,500 | 100.00% |
| Legal & Professional | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | - | - | - | 2,250 | 100.00% |
| Maintenance | - | - | - | - | 2,500 | 100.00% |
| Utilities | - | - | - | - | 2,258 | 100.00% |
| Other Operating Expenses | - | - | - | - | 56,085 | 100.00% |
| Total Fund Expenditures | - | - | - | - | 66,593 | 100.00% |
| Utility Construction Fund | ** | | | | | |
| Project Appropriations | - | - | - | - | 12,480,063 | 100.00% |
| Transfers Out | - | - | - | - | - | 0.00% |
| Total Fund Expenses | - | - | - | - | 12,480,063 | 100.00% |
| Utility Impact Fees | ** | | | | | |
| Project Appropriations | - | - | - | - | - | 0.00% |
| Other CIP Costs | - | - | - | 3,123,483 | - | -100.00% |
| Transfers Out | - | - | - | - | - | 0.00% |
| Total Fund Expenses | - | - | - | 3,123,483 | - | -100.00% |
| Special Assessment Revenue | ** | | | | | |
| Misc. Expense | - | - | - | - | - | 0.00% |
| Transfers Out | - | - | - | 134,854.00 | 287,798.00 | 113.41% |
| Total Fund Expenditures | - | - | - | 134,854.00 | 287,798.00 | 113.41% |
| Stormwater Drainage Fund | ** | | | | | |
| Project Appropriations | - | - | - | - | 250,000.00 | 100.00% |
| Misc. Expense | - | - | - | - | - | 0.00% |
| Total Fund Expenses | - | - | - | - | 250,000.00 | 100.00% |
| TOTAL EXPENDITURES ALL FUNDS | \$ 12,428,092 | \$ 18,482,418 | \$ 33,641,399 | \$ 26,467,333 | \$ 34,043,900 | 28.63% |

| | | | | | |
|--------------------------------|---------------------|-------------------|------------------------|----------------------|------------------------|
| TOTAL NET INCOME (LOSS) | \$ 8,989,560 | \$ 952,478 | \$ (17,405,391) | \$ 21,403,964 | \$ (12,899,628) |
|--------------------------------|---------------------|-------------------|------------------------|----------------------|------------------------|

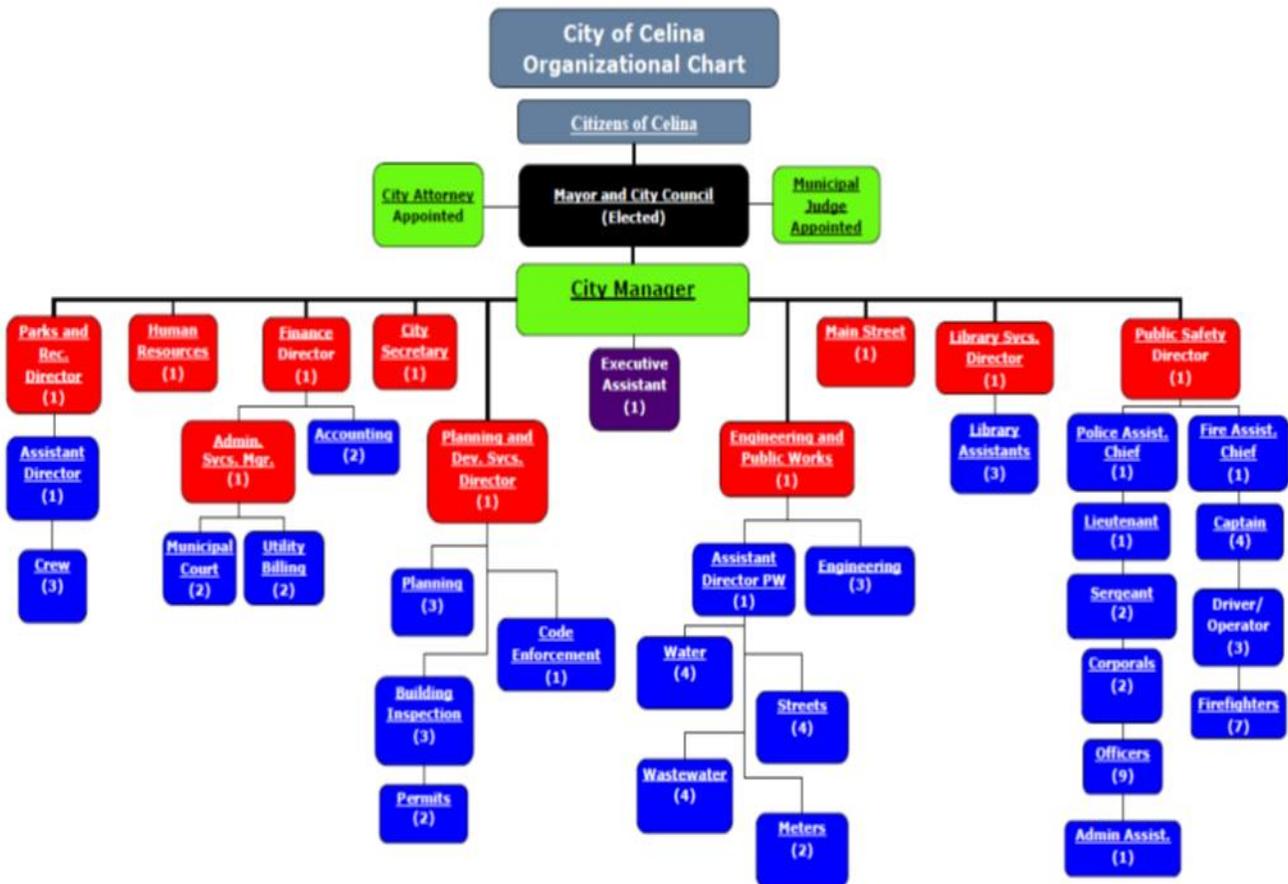
**New funds created in mid FY 2016. The prior year actuals are included in either the Capital Projects fund or Water & Sewer Capital Projects Fund

*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 or Special Assessment Revenue

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

Organizational Chart



Budget Summary

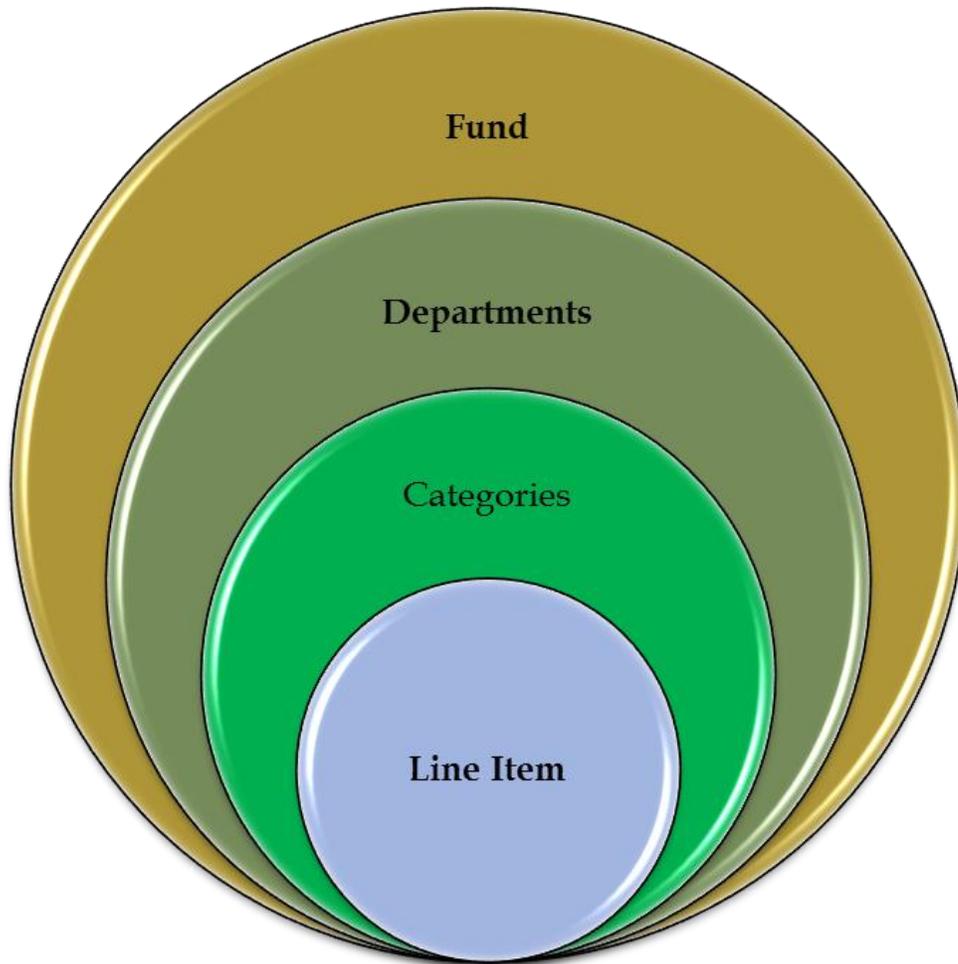


The departmental summaries that follow will continue into this combined budget summary and represent units of the organization arranged within the Funds of the City. The City's budget for each department is broken down into six categories of expenditures. Individual line items roll into the categories 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 our facilities, equipment, and tools including things like 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, post age, 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 a staff level.

Fund Structure



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 the 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. Based on industry experts and staff recommendations, the level of reserves, shown in the table below, are targeted for each budget year. In fiscal year 2016-2017 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.

- Fire Improvement Fund
- Street Construction Fund
- Facilities Construction Fund
- Main Street Fund
- Park Construction Fund
- Park Fees Fund
- Capital Equipment Replacement Fund
- Utility Construction Fund
- Utility Impact Fees Fund
- Special Assessment Revenue Fund
- Stormwater Drainage Fund

Budget Summary



| Reserve and Working Capital Estimates | | | FY2016-2017 |
|---------------------------------------|-------------------------------------|------------------------------|--|
| Fund | Fund Title | Recommended Level of Reserve | Estimated Level of Reserve (9/30/2017) |
| 102 | General Fund | 25% | 38% |
| 103 | Debt Service Fund | 10% | 23% |
| 104 - 113 | General Fund - Capital Project Fund | 0% | 540% |
| 202 | Water & Wastewater Fund | 33% | 37% |
| 205 | Utility Construction Fund | 0% | 27% |
| 206 | Utility Impact fee Fund | 0% | 0% |
| 208 | Storm water Drainage Fees Fund | 0% | 70% |
| CCDC | Celina Community Development Corp. | 25% | 128% |
| CEDC | Celina Economic Development Corp. | 25% | 76% |

Since the General Fund balance is above the recommended level, it is proposed to Council to transfer \$966,000 from General Fund Balance for non-recurring expenses in this budget. Of particular note is the condition of the Utility Fund balance. While the proposed budget still projects this fund balance to be slightly above its recommended reserve level of 33%, the balance position has been considerably improved upon from the approximate one percent (1%) fund balance projected at the beginning of FY2012 to 37% by end of FY 2017. The noted improvement in the fund balance of this fund is due primarily to the adopted and planned water and sewer rate increases which began to show positive net cash results in FY2013, and the overall improvement of the housing market. The proposed FY 2017 budget allows for 875 new housing related permits. The latest estimated numbers for FY 2015-2016, will surpass the budgeted 540 permits, which represent a 4% increase. During FY 2017 and thereafter, the City will continue to monitor the revenue recovery of the Utility Fund.

The City is currently conducting a rate study that will better forecast Utility Fund revenues for the next 5 years.

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 the 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.



STAR ON THE SQUARE WARS

Saturday, November 14th

Event Starts: 4:00 PM

Movie Starts: 6:30 PM*

- Jedi Training
- Build -Your-Own Lightsaber
- Homemade Space Ship Contest
- Costume Contest
- Character Photos
- Trivia Contest
- Red Carpet Premier Giveaway
- Outdoor movie on the Square

* Due to Copyright regulations we will be showing *Star Wars The Clone Wars*

Thank You To Our Sponsors

Celina's Main Street 2015 Event-Star Wars on the Square Flyer

General Fund

- General Fund Summary
- General Fund Revenues
- General Fund Expenditures
- Library
- General Services Office
- Planning and Development Services
- Administration
- Municipal Court
- Fire and EMS
- Public Works
- Police
- Parks & Recreation
- Marketing
- Engineering

General Fund Summary

General Fund Summary

| | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 | Projected FY 2015-16 | Budget FY 2016-17 | FY 16/17 % Change |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 2,187,130 | \$ 3,057,960 | \$ 4,605,829 | 4,605,829 | \$ 4,605,829 | |
| REVENUES | | | | | | |
| <i>Fines & Fees</i> | 1,931,490 | 3,141,848 | 2,058,050 | 3,348,619 | 3,160,270 | -5.62% |
| <i>Taxes</i> | 3,212,758 | 3,506,810 | 3,804,839 | 4,025,534 | 4,398,568 | 9.27% |
| <i>Grants</i> | 1,165 | 314,114 | - | 14,289 | - | -100.00% |
| <i>Events & Donations</i> | 305,430 | 773,932 | 180,000 | 327,508 | 229,308 | -29.98% |
| <i>Penalties & Interest</i> | 27,419 | 40,609 | 39,000 | 45,322 | 45,500 | 0.39% |
| <i>Other Revenues</i> | 454,443 | 319,922 | 303,300 | 383,874 | 299,130 | -22.08% |
| <i>Transfers</i> | 348,050 | 365,000 | 1,987,000 | 492,000 | 1,458,000 | 196.34% |
| TOTAL REVENUES | 6,280,755 | 8,462,234 | 8,372,189 | 8,637,146 | 9,590,776 | 11.04% |
| EXPENDITURES | | | | | | |
| <i>Library</i> | 135,315 | 140,857 | 156,465 | 154,787 | 177,856 | 14.90% |
| <i>General Services Office</i> | - | - | 229,247 | 205,229 | 283,049 | 37.92% |
| <i>Development Services</i> | 702,862 | 524,712 | 890,278 | 876,768 | 1,218,608 | 38.99% |
| <i>Administration</i> | 1,106,865 | 1,133,574 | 1,187,086 | 1,221,368 | 1,181,193 | -3.29% |
| <i>Court</i> | 88,531 | 84,853 | 91,528 | 100,430 | 156,748 | 56.08% |
| <i>Fire/EMS</i> | 1,083,464 | 1,316,275 | 1,891,416 | 1,861,515 | 2,058,979 | 10.61% |
| <i>Police</i> | 770,254 | 1,046,160 | 1,727,083 | 1,662,423 | 1,786,968 | 7.49% |
| <i>Parks</i> | 443,625 | 667,908 | 771,157 | 795,001 | 821,567 | 3.34% |
| <i>Main Street</i> | 26,869 | 70,510 | 90,367 | 92,389 | - | -100.00% |
| <i>Marketing</i> | - | - | 281,944 | 281,665 | 349,030 | 23.92% |
| <i>Engineering</i> | - | - | - | - | 705,029 | 100.00% |
| <i>Streets</i> | 505,659 | 806,788 | 1,052,214 | 1,013,075 | 851,546 | -15.94% |
| TOTAL EXPENDITURES | 4,863,444 | 5,791,637 | 8,368,785 | 8,264,650 | 9,590,573 | 16.04% |
| <i>Revenues less Expenditures</i> | 1,417,311 | 2,670,597 | 3,404 | 372,496 | 203 | |
| <i>Adjustments*</i> | | | | | | |
| <i>Other Financing Sources (Uses)</i> | (546,481) | (1,122,728) | 1,846 | (372,496) | | |
| Ending Fund Balance | 3,057,960 | 4,605,829 | 4,611,079 | 4,605,829 | 4,606,032 | |
| <i>Reserve Requirements</i> | | | 2,592,149 | 2,397,643 | 966,000 | |
| Excess Fund Balance | \$ 3,057,960 | \$ 4,605,829 | \$ 2,018,930 | \$ 2,208,186 | \$ 3,640,032 | |

*Adjustments include depreciation and restricted cash & investments

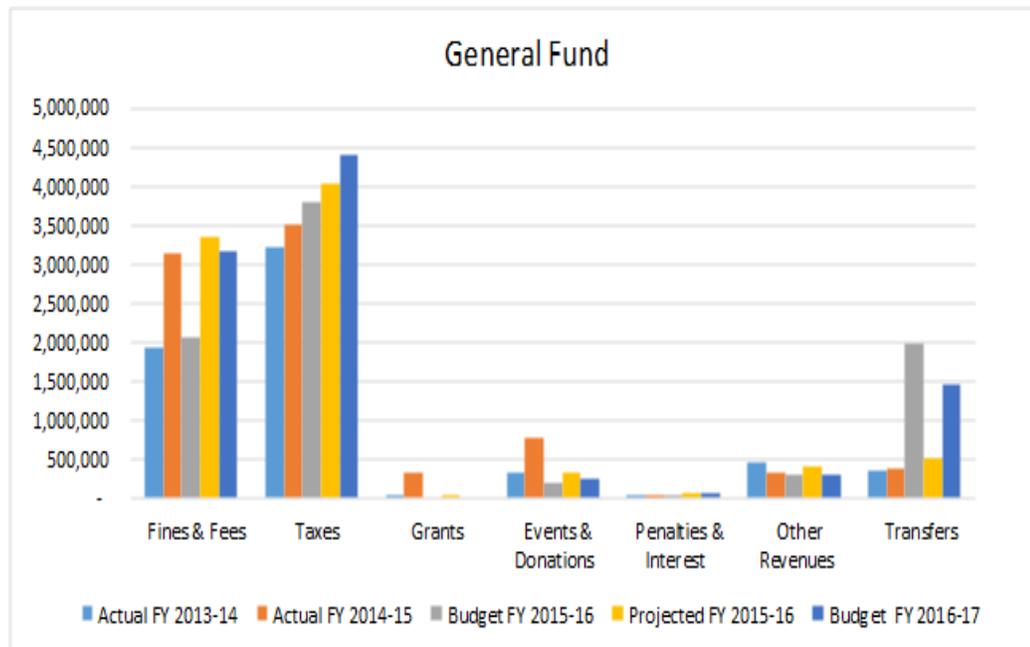
General Fund Revenues

General Fund Revenues

Summary of Revenues by Type

| | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 | Projected FY 2015-16 | Budget FY 2016-17 | FY 16/17 % Change |
|---------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| <i>Fines & Fees</i> | 1,931,490 | 3,141,848 | 2,058,050 | 3,348,619 | 3,160,270 | -5.62% |
| <i>Taxes</i> | 3,212,758 | 3,506,810 | 3,804,839 | 4,025,534 | 4,398,568 | 9.27% |
| <i>Grants</i> | 1,165 | 314,114 | - | 14,289 | - | -100.00% |
| <i>Events & Donations</i> | 305,430 | 773,932 | 180,000 | 327,508 | 229,308 | -29.98% |
| <i>Penalties & Interest</i> | 27,419 | 40,609 | 39,000 | 45,322 | 45,500 | 0.39% |
| <i>Other Revenues</i> | 454,443 | 319,922 | 303,300 | 383,874 | 299,130 | -22.08% |
| <i>Transfers</i> | 348,050 | 365,000 | 1,987,000 | 492,000 | 1,458,000 | 196.34% |
| TOTAL REVENUES | \$ 6,280,755 | \$ 8,462,234 | \$ 8,372,189 | \$ 8,637,146 | \$ 9,590,776 | 11.04% |

Comparison of Revenues by Year



General Fund Revenues

City of Celina Annual Budget

FY2017

General Fund Revenues

Detail of General Fund Revenues

| | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 | Projected FY 2015-16 | Budget FY 2016-17 | FY 16/17 % Change |
|----------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Fines & Fees | \$ 1,931,490 | \$ 3,141,848 | \$2,058,050 | \$ 3,348,619 | \$ 3,160,270 | -5.62% |
| <i>Court Fines</i> | 113,161 | 163,550 | 115,000 | 160,000 | 176,000 | 10.00% |
| <i>Court Security Fees</i> | 3,477 | 4,198 | 3,700 | 5,750 | 6,325 | 10.00% |
| <i>Court Technology Fees</i> | 4,637 | 5,597 | 5,000 | 7,577 | 8,335 | 10.00% |
| <i>Court Time Pay Fees</i> | 1,308 | 1,601 | 1,600 | 1,850 | 2,035 | 10.00% |
| <i>Court DD</i> | 33,379 | 79,424 | 55,000 | 105,900 | 116,490 | 10.00% |
| <i>Truancy Prevention</i> | 1,156 | 2,544 | 1,750 | 3,500 | 3,850 | 10.00% |
| <i>Credit Card Fees</i> | 16,360 | 5,229 | - | 8,850 | 9,735 | 10.00% |
| <i>Jury Fees</i> | 9 | 6 | - | 6 | - | -100.00% |
| <i>Permits</i> | 1,321,510 | 1,760,466 | 1,591,000 | 2,401,847 | 2,537,500 | 5.65% |
| <i>EMS Fees</i> | 196,753 | 171,973 | 175,000 | 147,402 | 175,000 | 18.72% |
| <i>Development Fees</i> | 239,739 | 924,249 | 100,000 | 504,466 | 125,000 | -75.22% |
| <i>Roadway Fees</i> | | 23,010 | 10,000 | 1,471 | - | -100.00% |
| Taxes | 3,212,758 | 3,506,810 | 3,804,838 | 4,025,535 | 4,398,568 | 9.27% |
| <i>Sales Tax</i> | 505,221 | 603,949 | 609,805 | 680,398 | 639,757 | -5.97% |
| <i>Property Tax-Current</i> | 2,338,151 | 2,431,779 | 2,860,407 | 2,874,167 | 3,413,028 | 18.75% |
| <i>Property Tax-Delinquent</i> | 39,404 | 105,344 | 25,000 | 156,000 | 25,000 | -83.97% |
| <i>Electric Franchise Tax</i> | 251,112 | 271,183 | 212,360 | 214,121 | 218,403 | 2.00% |
| <i>Gas Franchise Tax</i> | 23,948 | 36,039 | 50,400 | 52,048 | 53,089 | 2.00% |
| <i>Phone Franchise Tax</i> | 13,891 | 15,764 | 17,740 | 20,282 | 20,687 | 2.00% |
| <i>Cable Franchise Tax</i> | 31,854 | 33,937 | 21,043 | 21,551 | 21,982 | 2.00% |
| <i>Utilities PEG Fees</i> | 9,106 | 7,840 | 7,183 | 5,610 | 5,722 | 2.00% |
| <i>Hotel Occupancy Tax</i> | 72 | 974 | 900 | 1,358 | 900 | -33.73% |
| Grants | 1,165 | 314,114 | - | 14,289 | - | -100.00% |
| <i>Fire Dept. Training Grant</i> | - | 450 | - | 450 | - | |
| <i>Fire Dept. Coserv Grant</i> | - | 12,500 | - | 12,500 | - | |
| <i>Collin County Open Space</i> | - | 300,000 | - | - | - | |
| <i>Police Grants</i> | 1,165 | 1,164 | - | 1,339 | - | |

General Fund Revenues

City of Celina Annual Budget

FY2017

General Fund Revenues

Detail of General Fund Revenues

| | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 | Projected FY 2015-16 | Budget FY 2016-17 | FY 16/17 % Change |
|--------------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Events & Donations | \$ 305,430 | \$ 773,932 | \$ 180,000 | \$ 327,508 | \$ 229,308 | -29.98% |
| <i>Main Street Special Events*</i> | 12,893 | 34,005 | 15,000 | 29,536 | - | -100.00% |
| <i>Main Street Golf Tournament</i> | 31,108 | 55,198 | 50,000 | 51,034 | - | -100.00% |
| <i>Fire Department Donations</i> | - | 400 | - | 1,050 | - | -100.00% |
| <i>Police Donations</i> | - | - | - | 3,500 | - | -100.00% |
| <i>Park Donations</i> | - | 552,237 | - | - | - | 0.00% |
| <i>County Library Funds</i> | 16,266 | 16,497 | - | 17,388 | 14,308 | -17.71% |
| <i>City Sponsored Events</i> | 47,141 | 59,510 | 45,000 | 75,000 | 55,000 | -26.67% |
| <i>Balloon Festival</i> | 198,022 | 56,086 | 70,000 | 150,000 | 160,000 | 6.67% |
| Penalties & Interest | 27,419 | 40,609 | 39,000 | 45,322 | 45,500 | 0.39% |
| <i>Interest Income</i> | 27,419 | 40,609 | 39,000 | 45,322 | 45,500 | 0.39% |
| Other Revenues | 454,443 | 319,922 | 303,300 | 383,874 | 299,130 | -22.08% |
| <i>Police Reports</i> | 1,144 | 571 | 500 | 500 | 500 | 0.00% |
| <i>Police Seizures</i> | 1,950 | 1,860 | - | 2,467 | - | -100.00% |
| <i>County Rebate of CS</i> | 5,574 | 7,751 | 7,000 | 8,030 | 8,030 | 0.00% |
| <i>Collin County Fire Fees</i> | 54,508 | 55,982 | 55,000 | 74,163 | 74,200 | 0.05% |
| <i>Denton County Fire Fees</i> | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% |
| <i>Sale of Fixed Assets</i> | 15,280 | 12,525 | - | 15,675 | - | 0.00% |
| <i>Property Rental</i> | - | 12,760 | 12,000 | 31,476 | - | 0.00% |
| <i>Park Usage Fees</i> | 169,000 | 129,752 | 132,000 | 164,000 | 136,000 | -17.07% |
| <i>Park Concession Revenue</i> | 98,046 | 35,582 | 48,000 | 35,400 | 35,000 | -1.13% |
| <i>Health Inspection Fees</i> | 45,092 | 10,218 | 12,000 | 9,300 | 9,000 | -3.23% |
| <i>Fire Inspection Fees</i> | 9,150 | 3,050 | 2,800 | 3,500 | 2,500 | -28.57% |
| <i>Alarm Permits</i> | 2,150 | 7,390 | 2,500 | 7,500 | 7,500 | 0.00% |
| <i>Keep Celina Beautiful Program</i> | 2,825 | 5,055 | 5,000 | 9,000 | 5,000 | -44.44% |
| <i>Miscellaneous Income</i> | 17,549 | 25,806 | 15,000 | 10,563 | 9,000 | -14.80% |
| <i>Library Services Contract</i> | 22,176 | 1,620 | 1,500 | 2,300 | 2,400 | 4.35% |
| Transfers In | 348,050 | 365,000 | 1,987,000 | 492,000 | 1,458,000 | 196.34% |
| TOTAL REVENUES | \$ 6,280,755 | \$ 8,462,234 | \$8,372,188 | \$ 8,637,147 | \$ 9,590,776 | 11.04% |

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

General Fund Expenditures

City of Celina Annual Budget

FY2017

General Fund Expenditures

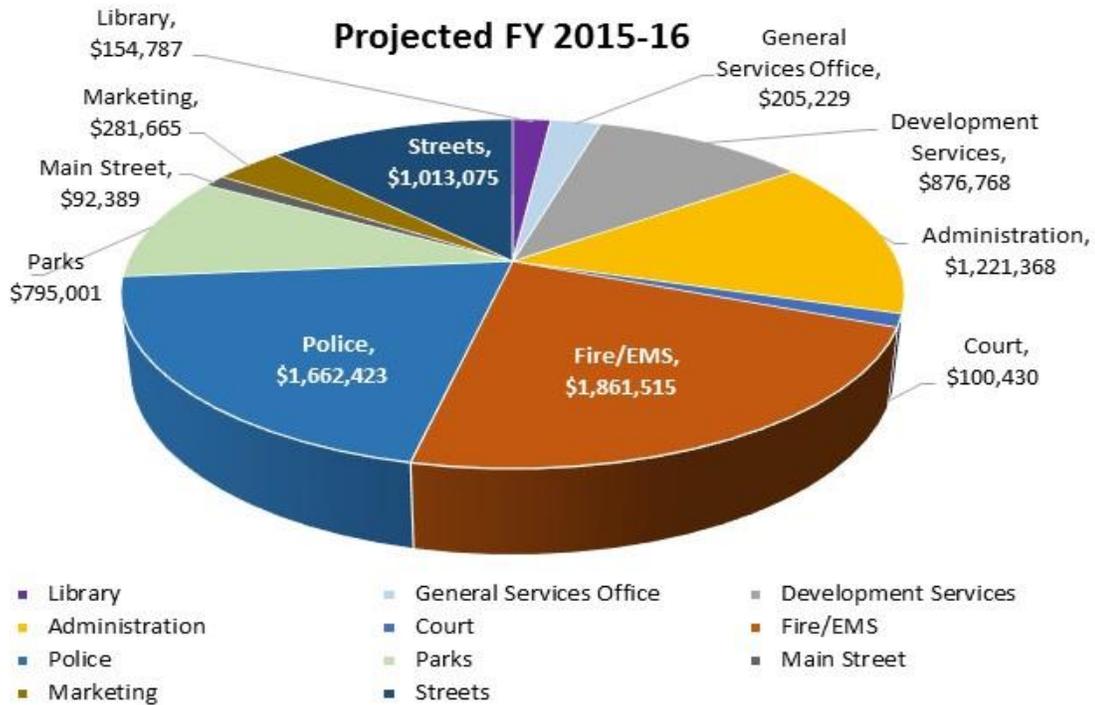
Summary of Expenditures by Department

| | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 | Projected FY 2015-16 | Budget FY 2016-17 | FY 16/17 % Change |
|--------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| EXPENDITURES | | | | | | |
| <i>Library</i> | 135,315 | 140,857 | 156,465 | 154,787 | 177,856 | 14.90% |
| <i>General Services Office</i> | - | | 229,247 | 205,229 | 283,049 | 37.92% |
| <i>Development Services</i> | 702,862 | 524,712 | 890,278 | 876,768 | 1,218,608 | 38.99% |
| <i>Administration</i> | 1,106,865 | 1,133,574 | 1,187,086 | 1,221,368 | 1,181,193 | -3.29% |
| <i>Court</i> | 88,531 | 84,853 | 91,528 | 100,430 | 156,748 | 56.08% |
| <i>Fire/EMS</i> | 1,083,464 | 1,316,275 | 1,891,416 | 1,861,515 | 2,058,979 | 10.61% |
| <i>Police</i> | 770,254 | 1,046,160 | 1,727,083 | 1,662,423 | 1,786,968 | 7.49% |
| <i>Parks</i> | 443,625 | 667,908 | 771,157 | 795,001 | 821,567 | 3.34% |
| <i>Main Street</i> | 26,869 | 70,510 | 90,367 | 92,389 | - | -100.00% |
| <i>Marketing</i> | - | - | 281,944 | 281,665 | 349,030 | 23.92% |
| <i>Engineering</i> | - | - | - | - | 705,029 | 100.00% |
| <i>Streets</i> | 505,659 | 806,788 | 1,052,214 | 1,013,075 | 851,546 | -15.94% |
| TOTAL EXPENDITURES | \$ 4,863,444 | \$ 5,791,637 | \$ 8,368,785 | \$ 8,264,650 | \$ 9,590,573 | 16.04% |

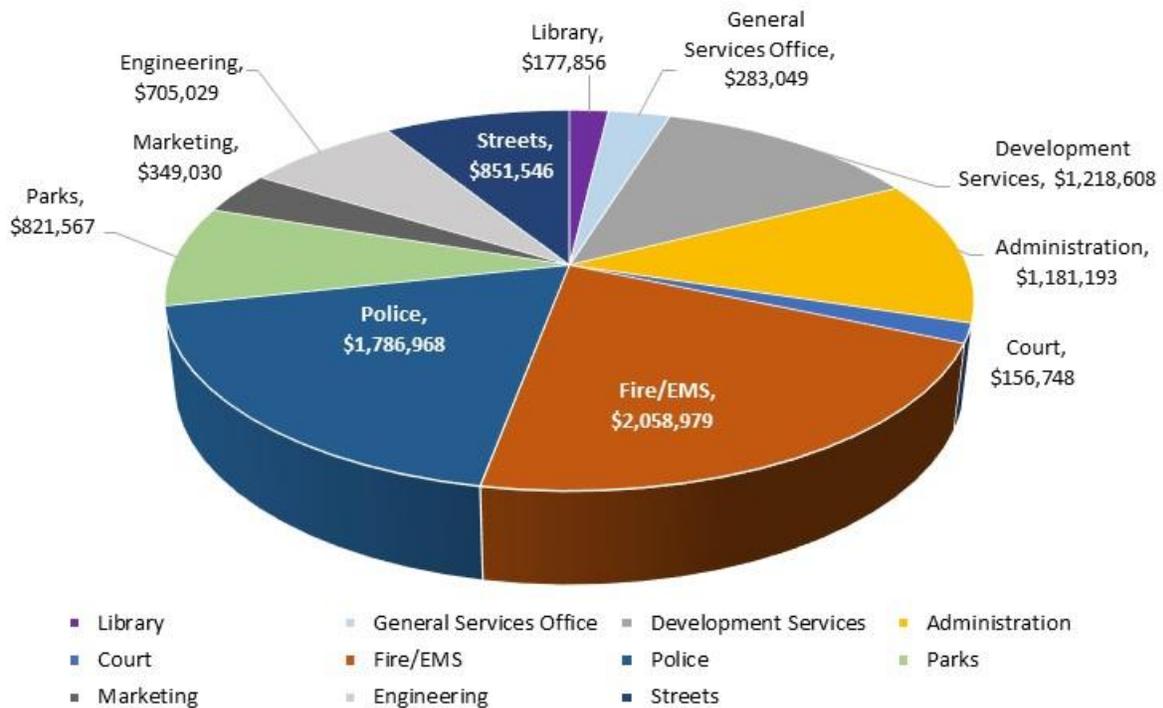


City Hall Annex

General Fund Expenditures



Budget FY 2016-17



General Fund Expenditures

City of Celina Annual Budget

FY2017

General Fund Expenditures

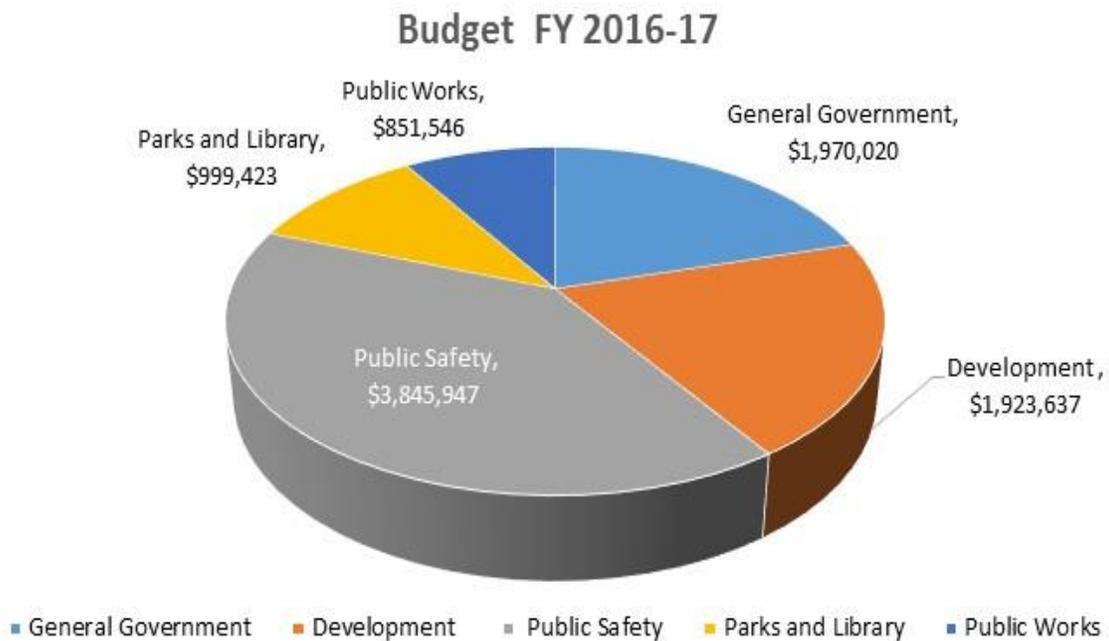
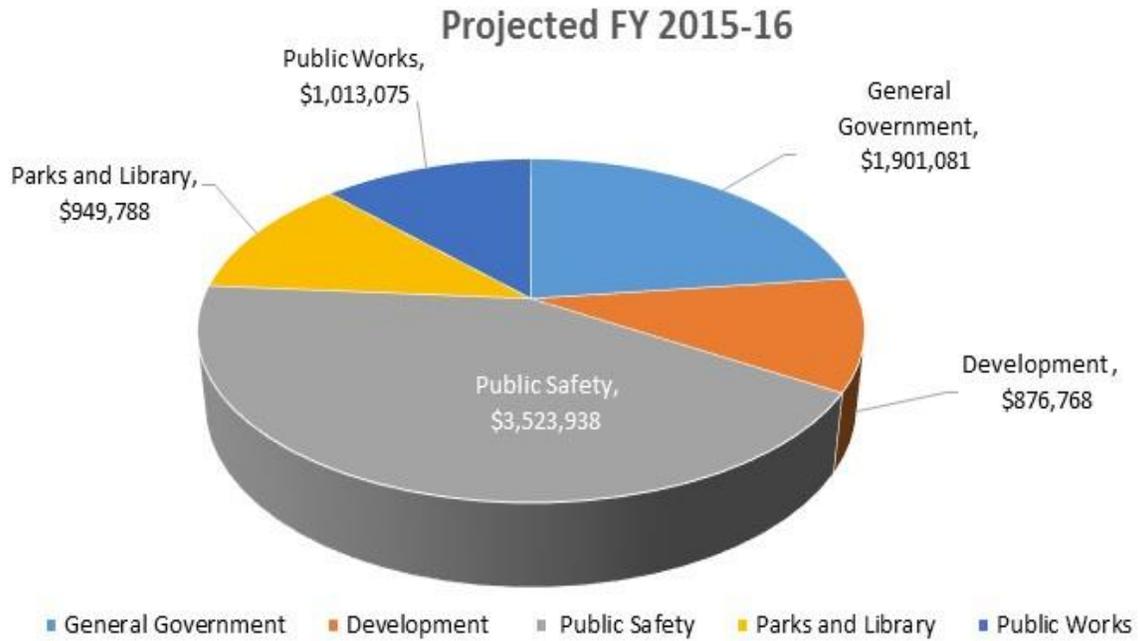
Summary of Expenditures by Type

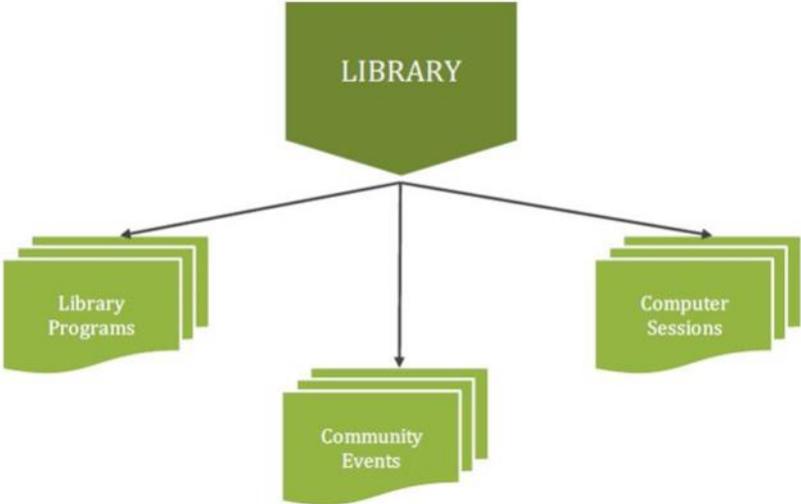
| | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 | Projected FY 2015-16 | Budget FY 2016-17 | FY 16/17 % Change |
|---------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| EXPENDITURES | | | | | | |
| <i>Administration</i> | \$ 1,106,865 | \$ 1,133,574 | \$ 1,187,086 | \$ 1,221,368 | \$ 1,181,193 | -3.29% |
| <i>General Services Office</i> | - | | 229,247 | 205,229 | 283,049 | 37.92% |
| <i>Court</i> | 88,531 | 84,853 | 91,528 | 100,430 | 156,748 | 56.08% |
| <i>Marketing</i> | - | - | 281,944 | 281,665 | 349,030 | 23.92% |
| <i>Main Street</i> | 26,869 | 70,510 | 90,367 | 92,389 | - | -100.00% |
| Total General Government | 1,222,265 | 1,288,937 | 1,880,172 | 1,901,081 | 1,970,020 | |
| <i>Development Services</i> | 702,862 | 524,712 | 890,278 | 876,768 | 1,218,608 | 38.99% |
| <i>Engineering</i> | - | - | - | - | 705,029 | 100.00% |
| Total Development | 702,862 | 524,712 | 890,278 | 876,768 | 1,923,637 | |
| <i>Fire/EMS</i> | 1,083,464 | 1,316,275 | 1,891,416 | 1,861,515 | 2,058,979 | 10.61% |
| <i>Police</i> | 770,254 | 1,046,160 | 1,727,083 | 1,662,423 | 1,786,968 | 7.49% |
| Total Public Safety | 1,853,718 | 2,362,435 | 3,618,499 | 3,523,938 | 3,845,947 | |
| <i>Parks</i> | 443,625 | 667,908 | 771,157 | 795,001 | 821,567 | 3.34% |
| <i>Library</i> | 135,315 | 140,857 | 156,465 | 154,787 | 177,856 | 14.90% |
| Total Parks and Library | 578,940 | 808,765 | 927,622 | 949,788 | 999,423 | |
| <i>Streets</i> | 505,659 | 806,788 | 1,052,214 | 1,013,075 | 851,546 | -15.94% |
| Total Public Works | 505,659 | 806,788 | 1,052,214 | 1,013,075 | 851,546 | |
| TOTAL EXPENDITURES | \$ 4,863,444 | \$ 5,791,637 | \$ 8,368,785 | \$ 8,264,650 | \$ 9,590,573 | 16.04% |



Movies on the Square

General Fund Expenditures





General Fund—Library



Mission Statement

The mission of the Celina Public Library is to enhance the quality of life of the community by providing an inclusive place of knowledge that nurtures imagination, exploration, discovery and learning.

FY 2015-2016 Accomplishments:

- Increased the number of library visitors by 38% over FY 2015
- Increased the number of computer users by 51% as compared to FY 2015
- Recorded an increase in library program attendance of 115% over FY 2015
- Added a projected 404 new members to the Library
- Increased DVD, non-children's titles, check outs by 3,908% over the previous year

| | FY 14 | FY 15 | FY16 Projected |
|----------------------|-------|--------|-------------------|
| Library Visitors | NA | 12,696 | 17,493 |
| # Days Open | NA | 290 | 296 |
| Hours Open | NA | 2,225 | 2,219 |
| Computer Users | NA | 1,908 | 2,878 |
| Logged Computer Hrs. | NA | 1,867 | 2,340 |
| # Programs | NA | 45 | 92 |
| Program Attendance | NA | 1,050 | 2,260 |

| | FY 14 | FY 15 | FY16 Projected |
|---------------------|-------|-----------|-------------------|
| Total Members | NA | 3,097 | 3,511 |
| New Members | NA | 274 | 404 |
| Titles | NA | 14,852 | 15,882 |
| Titles Deleted | NA | n/a | 900 |
| Actual Titles Added | NA | 847 (net) | 2,042 |

General Fund—Library



| CHILDREN'S CHECKOUTS | FY 14 | FY 15 | FY16 Projected |
|----------------------|-------|---------------|-------------------|
| Ebooks | NA | 348 | 323 |
| Non Fiction | NA | 1,525 | 1,379 |
| Fiction | NA | 2,436 | 2,165 |
| Easy | NA | 4,638 | 2,599 |
| Young Adult | NA | 596 | 651 |
| Biography | NA | 237 | 219 |
| Spanish | NA | 208 | 311 |
| DVD | NA | 738 | 847 |
| In House Use | NA | 1,614 | 813 |
| Totals | | 12,340 | 9,307 |

| ADULT CHECKOUTS | FY 14 | FY 15 | FY16 Projected |
|-----------------|-------|---------------|-------------------|
| Ebooks | NA | 5,185 | 4,471 |
| Non Fiction | NA | 493 | 392 |
| Fiction | NA | 4,204 | 2,799 |
| Audio | NA | 225 | 188 |
| Biography | NA | 188 | 92 |
| Spanish | NA | 62 | 48 |
| DVD | NA | 24 | 962 |
| In House Use | NA | 0 | 31 |
| Totals | | 10,381 | 8,983 |





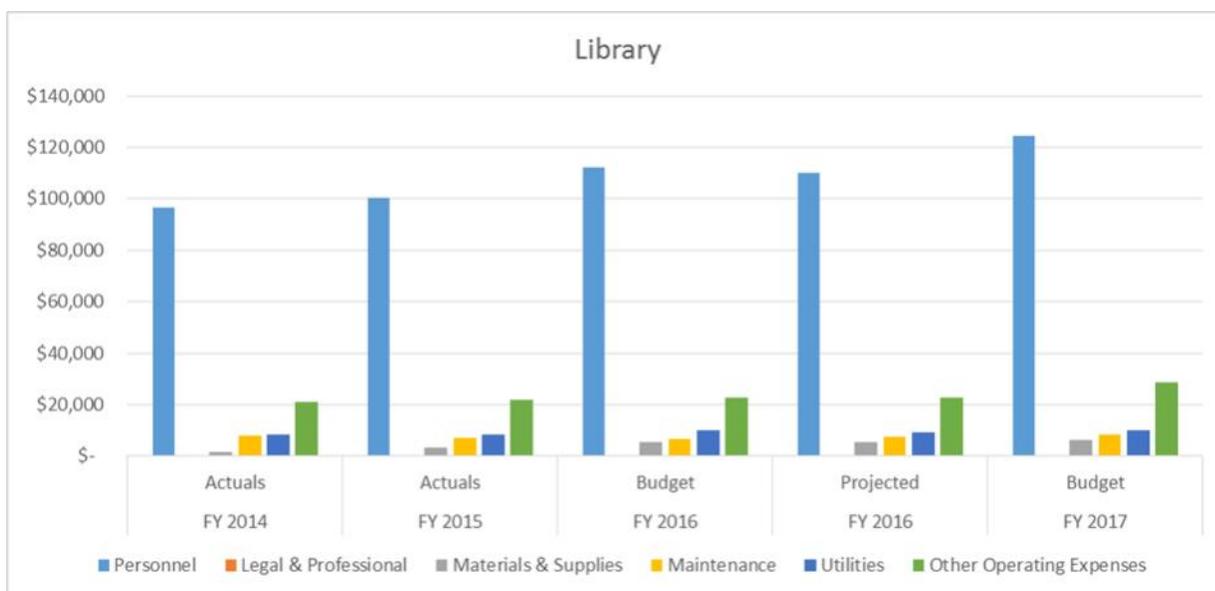
Fund: General Fund
 Department: Library
 Account Group: 102-508

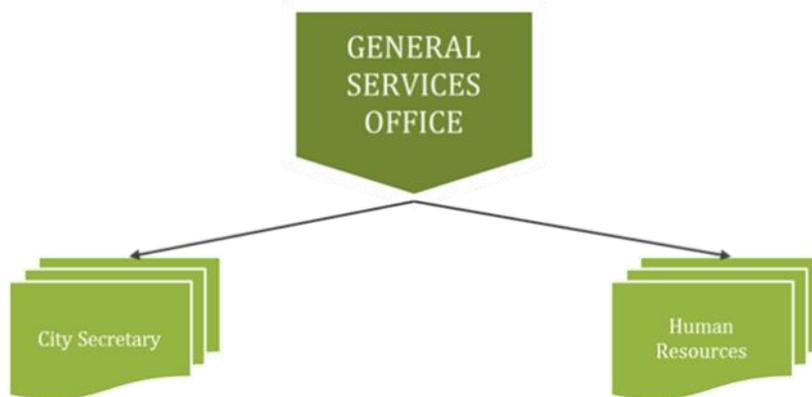
| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 96,581 | \$ 100,532 | \$ 112,085 | \$ 109,911 | \$ 124,443 | \$ 14,532 | 13% | \$ 12,358 |
| Legal & Professional | - | - | - | - | - | - | 0% | - |
| Materials & Supplies | 1,822 | 3,180 | 5,325 | 5,325 | 6,375 | 1,050 | 20% | 1,050 |
| Maintenance | 7,822 | 6,935 | 6,500 | 7,500 | 8,500 | 1,000 | 13% | 2,000 |
| Utilities | 8,257 | 8,283 | 9,875 | 9,382 | 9,875 | 493 | 5% | - |
| Other Operating Expenses | 20,834 | 21,928 | 22,680 | 22,669 | 28,663 | 5,994 | 26% | 5,983 |
| Total Expenditures | \$ 135,316 | \$ 140,858 | \$ 156,465 | \$ 154,787 | \$ 177,856 | \$ 23,069 | 14.9% | \$ 21,391 |

| Personnel | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Personnel Change |
|------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| Library Director | 1 | 1 | 1 | 1 | 1 | 0 |
| Library Tech (3) P/T | 1 | 1.5 | 1.5 | 1.5 | 1.5 | 0 |
| Total Personnel | 2 | 2.5 | 2.5 | 2.5 | 2.5 | 0 |

Key Points of FY 2017 Proposed Budget

1. Proposed budget allows for a fully functional library service operating 6 days a week.
2. Continue with 3 part time library techs.
3. Other Operating Expenses line includes \$20,098 for books, media and periodicals along with other office expenses.





General Services Office

The General Services Office consists of the City Secretary’s office and Human Resources. Each sub-department provides their own mission statement and performance measures as follows:



Human Resources

Mission Statement

To assist all departments in the growth and retention of an effective workforce through continual industry research and management of our benefits package, employee relations, compliance, and risk.

FY 2015-2016 Accomplishments:

- Obtained certification as a SHRM-CP (Society for Human Resources Management Certified Professional)
- Awarded statewide Rising Star Award for TMHRA (Texas Municipal Human Resources Association)
- Updated the City's employment application to improve electronic completion.
- Implemented new policies to improve internal procedures and comply with federal law updates.
- Utilized a new benefits consultant and lowered costs of premiums for employee coverage and expanded voluntary benefit options.
- Coordinated an employee health fair that provided preventative shots and information on various benefit options and local health related businesses.
- Successfully added and retained 21 new hires since October 2015. In 2014-2015 the city added and retained 20 new employees.



HUMAN RESOURCES CONT.

- Awarded 3rd place in the state for the Governor’s Community Achievement Awards as a first year affiliate for Keep Celina Beautiful.

FY 2016-2017 Objectives:

- Obtain certification through IPMA-HR Texas as a certified professional. This certification is specific to Public Sector Human Resources Professionals.
- Complete research on a complete compensation plan for the city with designated ranges set for each group of positions.
- Complete research on a tuition reimbursement to present as an option to add to our benefit package.
- Complete a training plan for all employees in various aspects relating to the position and general conduct.
- Continue to complete training for various Human Resources topics and become more active in member organizations.
- Apply for and receive another award for Keep Celina Beautiful in addition to defining and completing a new project.

| Reduce involuntary terminations for full-time employees within the first year of employment. | FY14 | FY15 | Projected FY 16 | Estimated FY 17* |
|--|------|------|-----------------|------------------|
| First Year Turnover % | 0% | 0% | 9% | 7% |

| Maintain city-wide turnover at less than 10% | FY14 | FY15 | Projected FY 16 | Estimated FY 17* |
|--|------|------|-----------------|------------------|
| City-wide turnover % | 8% | 16% | 12% | 8.5% |

***Estimated Personnel Growth FY 17**



City Secretary

The City Secretary's Office is dedicated to promoting 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 2015-2016 Accomplishments:

Prepared, posted, attended, recorded City Council meetings, hearings, workshops, and subcommittee meetings

- Worked 14 % increase in council meetings
- Worked 55 % increase in ordinances
- Worked 21 % increase in resolutions
- Worked 45 % increase in information requests
- Coordinated Home Rule Charter amendment process, election and filing
- Coordinated May 2016 General Election
- Coordinated Boards and Commission appointments
- Continued management of general legislative records of the City Council
- Continued implementation of new agenda management software

CITY SECRETARY'S OFFICE CONT.

- Updated Agenda Submission policy
- Issued alcohol permits
- Worked property and liability claims
- Worked lawsuit claims
- Prepared department budget

FY 2016-2017 Objectives:

- Upgrade and expand Laserfiche electronic content management software
- Hire and train a records technician to implement the upgrade and expansion
- Apply retention schedule module to existing digital records
- Begin Scanning existing paper general records, maps (permanent retention) upstairs to Laserfiche
- Begin creation of centralized digital records repository by migrating select department records to Laserfiche and apply retention software
- Purchase weblink for citywide internal access (and public if it fits into the budget) to Laserfiche records
- Explore workflow options available through Laserfiche
- Conduct general records training workshop for staff and new software training
- Coordinate a shred day for eligible records
- Continue upstairs storage room reorganization
- Conduct public information training for staff

GENERAL FUND-GENERAL SERVICES OFFICE



CITY SECRETARY'S OFFICE CONT.

- Upgrade computer-Outlook program
- Encourage use of agenda management software for Boards & Commissions
- Create on-line forms for Boards & Commission applications and Alcohol permits

| Performance Measures | FY 2015 Actual | Projected FY 16 | Estimated FY 17* |
|--|----------------|-----------------|------------------|
| % of routine Public Information requests completed within 10 business days | NA | 100% | 100% |



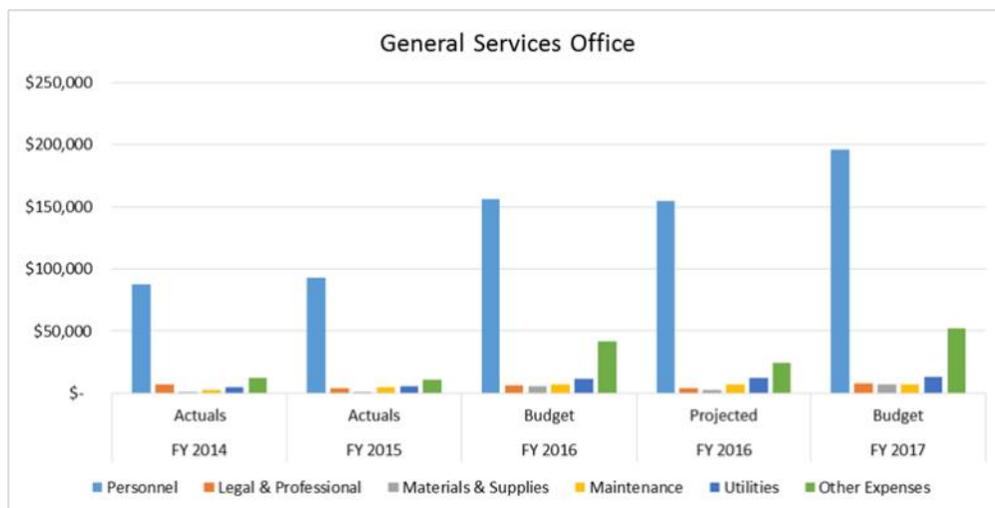
Fund: General Fund
 Department: General Services Office
 Account Group: 102-509

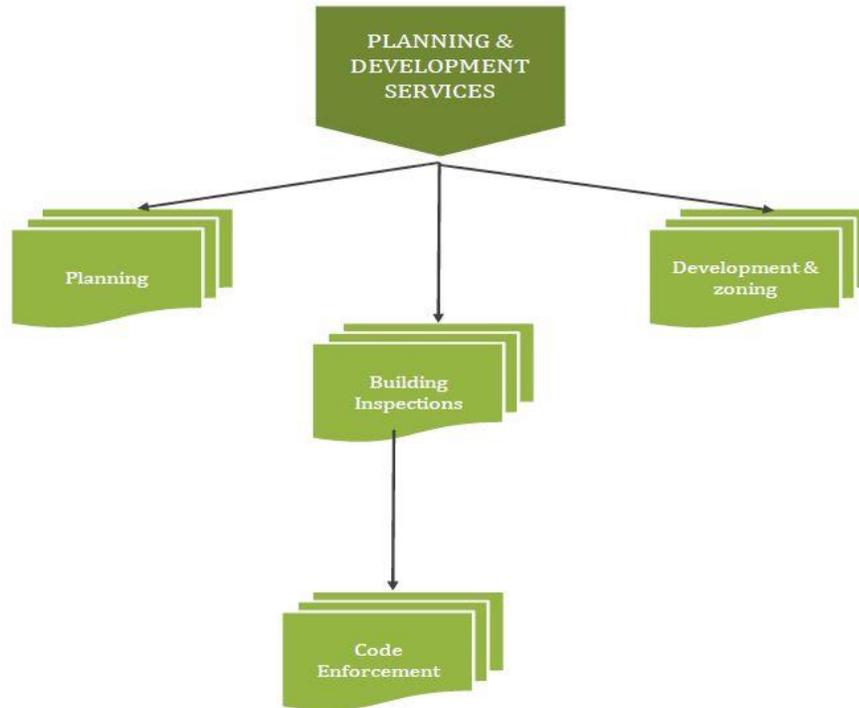
| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 87,781 | \$ 92,617 | \$ 156,457 | \$ 154,489 | \$ 195,949 | \$ 41,460 | 27% | \$ 39,492 |
| Legal & Professional | 6,979 | 4,210 | 6,500 | 4,000 | 7,750 | 3,750 | 94% | 1,250 |
| Materials & Supplies | 496 | 1,170 | 5,300 | 2,600 | 7,200 | 4,600 | 177% | 1,900 |
| Maintenance | 2,300 | 4,440 | 7,125 | 7,125 | 7,125 | - | 0% | - |
| Utilities | 4,749 | 5,539 | 11,900 | 12,300 | 12,800 | 500 | 4% | 900 |
| Other Operating Expenses | 12,380 | 10,695 | 41,965 | 24,715 | 52,225 | 27,510 | 111% | 10,260 |
| Total Expenditures | \$ 114,685 | \$ 118,671 | \$ 229,247 | \$ 205,229 | \$ 283,049 | \$ 77,820 | 37.9% | \$ 53,802 |

| | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | Personnel Change |
|------------------------|----------|----------|----------|-----------|----------|------------------|
| Personnel | Actual | Actual | Budget | Projected | Budget | |
| City Secretary | 1 | 1 | 1 | 1 | 1 | 0 |
| HR Manager | 0 | 1 | 1 | 1 | 1 | 0 |
| Records Clerk | 0 | 0 | 0 | 0 | 1 | 1 |
| Total Personnel | 1 | 2 | 2 | 2 | 3 | 1 |

Key Points of FY 2017 Proposed Budget

1. Proposed budget will add 1 full time Records Clerk to the existing personnel increasing the total from 2 to 3.
2. Appropriate \$10,000 less in the election line item.
3. Request an additional \$27,840 to upgrade the Laserfiche automated record retention program.





Planning and Development Services

The Planning and Development Services Department consists of planning, development, building inspections and code enforcement. The following are each department’s mission statement, accomplishments, goals and performance measures.

Mission Statement

The Planning and Development Services Department provides citizens and the business community with efficient, consistent, fair, and effective development review services. It promotes quality development and planning programs to facilitate economic growth and to improve the building environment.



Planning and Development

The Planning and Development Services Department is responsible for land use and planning, administration of land development regulations and code enforcement for the City. Under the leadership of the Planning and Development Services Director, Celina's Planning and Development Services Department has earned the City the Texas Chapter of the American Planning Association's Certificate of Achievement for Planning Excellence four years in a row. Celina is a diverse, historic, and family oriented community with a distinct identity as a desirable place to live, work and play.

Planning and Development: The Planning division of the department is responsible for development and implementation of the City's Comprehensive Plan, historic preservation ordinance, zoning and subdivision ordinances, and special overlay/area plans. It is the lead facilitator of zoning, site planning, platting, and development applications.

Building Inspections: The Building Permits and Inspections division of the department is responsible for reviewing the construction plans, issuing building permits, and performing building inspections during construction. Building Inspections also facilitates health inspections for new and existing businesses and special events.

Code Enforcement: The code enforcement division of the department initiates notices of required compliance, investigates complaints and enforces ordinances related to illegal signs, zoning violations, weeds, grass, trash and junk. The department will be focusing this year on a routine geographical inspection program to ensure that property maintenance standards are met.

FY 2015-16 Accomplishments:

- Re-instituted the SF-E Zoning District
- Instituted Kiosk Sign Program



DEVELOPMENT SERVICES CONT.

- Amended regulations for the sale of alcohol on the square
- Executed Development Agreements with Glen Crossing, O'Donnell, Ownsby Farms & Sutton Fields
- Annexed DC Ranch, Rolling Meadows and Wilson Creek Estates

FY 2016-17 Objectives:

The Planning and Development Services Department will be completing many of the projects and programs that started in the fiscal year 2015-16 and continue to participate in the implementation of the City's Comprehensive Plan.

The P&DS Department will continue to annex property into the corporate limits in order to safeguard land uses near existing residential and commercial areas.

Development Services

- Complete the subdivision ordinance and present to City Council for adoption
- Provide timely and needed updates to the Comprehensive Plan, Thoroughfare Plan and Overlay District
- Re-establish the Multi-Family Zoning districts, and enact a Multi-Family policy for the City of Celina
- Facilitate Development Agreements & Amendments, including PID & TIRZ proposals and policy implementation
- Update Parks, Trail & Open Space Master Plan
- Update Land Use Chart in Zoning Ordinance
- Revise obsolete zoning districts in Zoning Ordinance
- Update Annexation & Zoning Maps

General Fund-Planning and Development Services



DEVELOPMENT SERVICES CONT.

Facilitate several new developments during the year including:

Residential

- Wells North (Bluewood)
- Wells South (Lilyana)
- Ownsby Farms (G-Bar 7)
- Glen Crossing
- Sutton Fields
- Mustang Lakes
- Parks at Wilson Creek

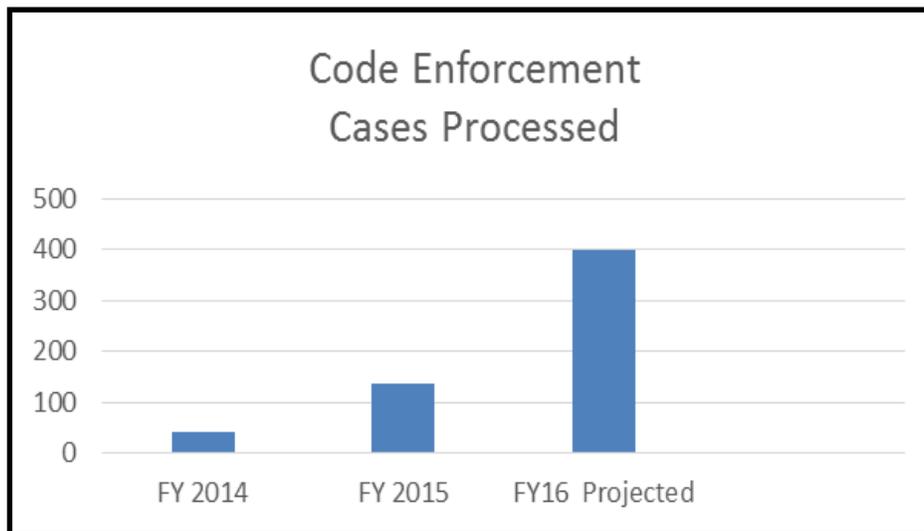
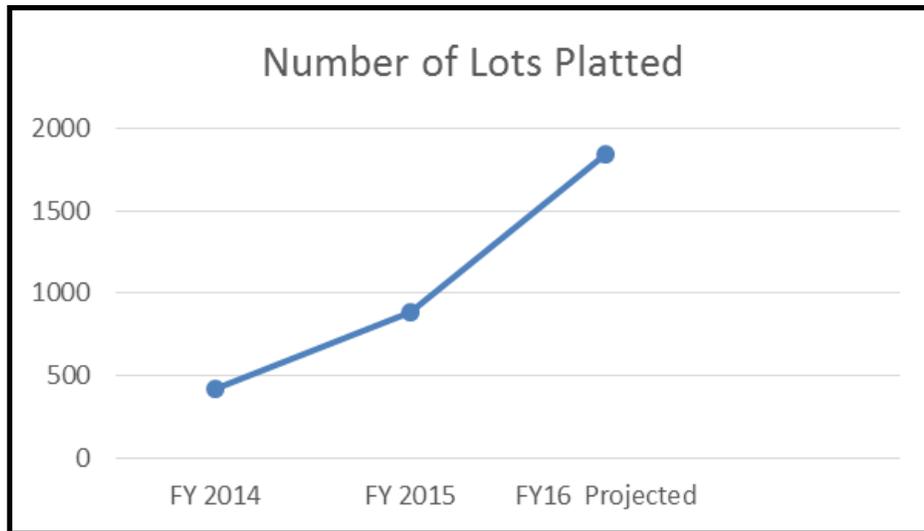
Commercial

- Preston Plaza – 2 Acres (SEC SH289 & Founders Ln.)
- Celina Professional Village – 4 acres(SH 289)(Keller Williams)
- Tractor Supply Corporation – 4 acres (Business 289)
- Ace Hardware – 1.5 acres (SH289)

| | FY 2014 | FY 2015 | FY16 Projected |
|-------------------------------------|---------|---------|-------------------|
| Areas Annexed | N/A | N/A | 7.04 Sq.Mi. |
| Lots Platted Development | 418 | 880 | 1844 |
| Agreements Processed | 8 | 9 | 7 |
| Code Enforcement Cases Processed | 40 | 135 | 401 |
| Code Enforcement Citations | N/A | N/A | 5 |



DEVELOPMENT SERVICES CONT.





Building Inspections

Mission Statement

To provide professional, technical, and educational customer service to the citizens and customers while being consistent, friendly and competent.

2015-2016 Accomplishments:

- Implemented new permit software to improve efficiency
- Hired two new permit technicians to improve timeliness of the permitting process
- Updated and adjusted the City's permit fees to be more builder friendly

2016-2017 Objectives:

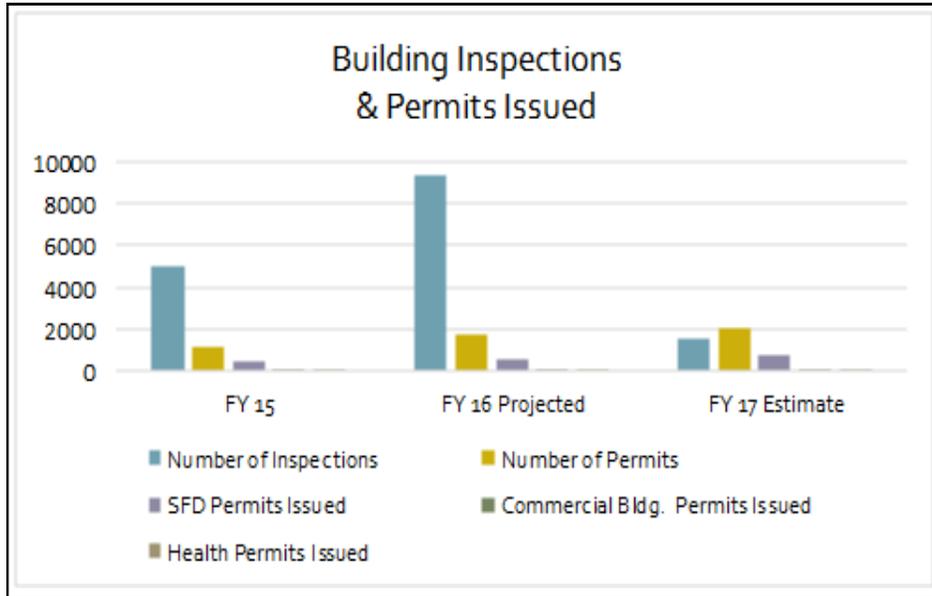
- Continue to work on permit process improvements
- Work on education programs/publications for the public on the need for permits and inspections
- Increase staff to accommodate the expected growth
- Replace aging vehicles and equipment
- Prepare for adoption of the 2018 codes at end of fiscal year for 2018

| | FY14 | FY15 | Projected FY16 | FY17 Estimate |
|---------------------------------------|-------------|-------------|-----------------------|----------------------|
| Request to completed inspection time | NA | 1 day | .65 days | .6 days |
| Review time for commercial projects | NA | 12 days | 6.2 days | 6.2 days |
| Review time for residential projects | NA | 30 days | 16 hrs | 16 hrs |
| Number of SFD permits issued | NA | 486 | 561 | 750 |
| Number of inspections made | NA | 5000 | 9350 | 1551 |
| Number of commercial building permits | NA | 2 | 4 | 11 |
| Number of health permits | NA | 24 | 28 | 32 |
| Total number of permits | NA | 1126 | 1688 | 2043 |

General Fund-Planning and Development Services



BUILDING INSPECTIONS CONT.



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

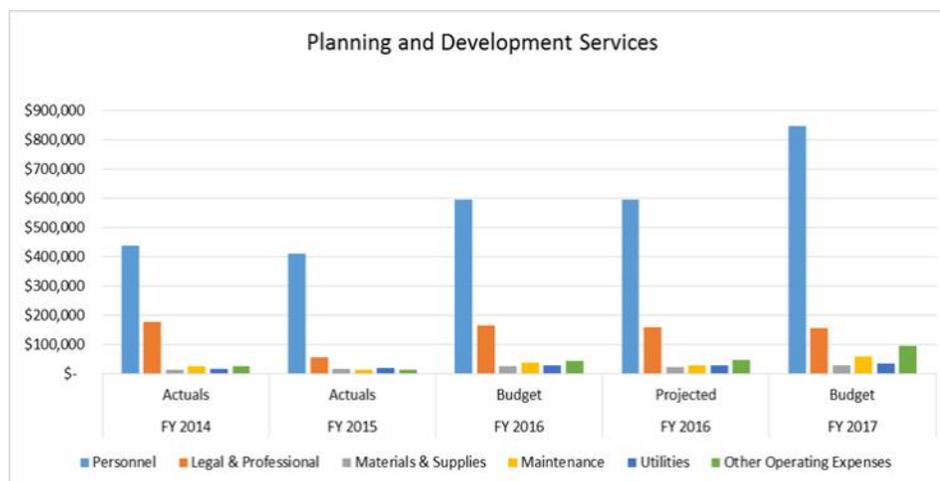
| Expenditures | FY 2014 Actuals | FY 2015 Actuals | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY 2017 Budget/Projected \$ Change | FY 2017 Budget/Projected % Change | Change from FY 2016 Budget |
|---------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|------------------------------------|-----------------------------------|----------------------------|
| Personnel | \$ 438,682 | \$ 410,448 | \$ 595,228 | \$ 594,940 | \$ 848,718 | \$ 253,778 | 43% | \$ 253,490 |
| Legal & Professional | 176,322 | 53,632 | 163,025 | 158,780 | 155,000 | (3,780) | -2% | (8,025) |
| Materials & Supplies | 13,791 | 14,448 | 23,125 | 22,580 | 28,950 | 6,370 | 28% | 5,825 |
| Maintenance | 23,396 | 12,986 | 35,700 | 26,700 | 58,810 | 32,110 | 120% | 23,110 |
| Utilities | 16,007 | 19,350 | 29,000 | 26,900 | 34,000 | 7,100 | 26% | 5,000 |
| Other Operating Expenses | 23,268 | 13,848 | 44,200 | 46,867 | 93,130 | 46,263 | 99% | 48,930 |
| Total Expenditures | \$ 691,466 | \$ 524,712 | \$ 890,278 | \$ 876,767 | \$ 1,218,608 | \$ 341,841 | 39% | \$ 328,330 |

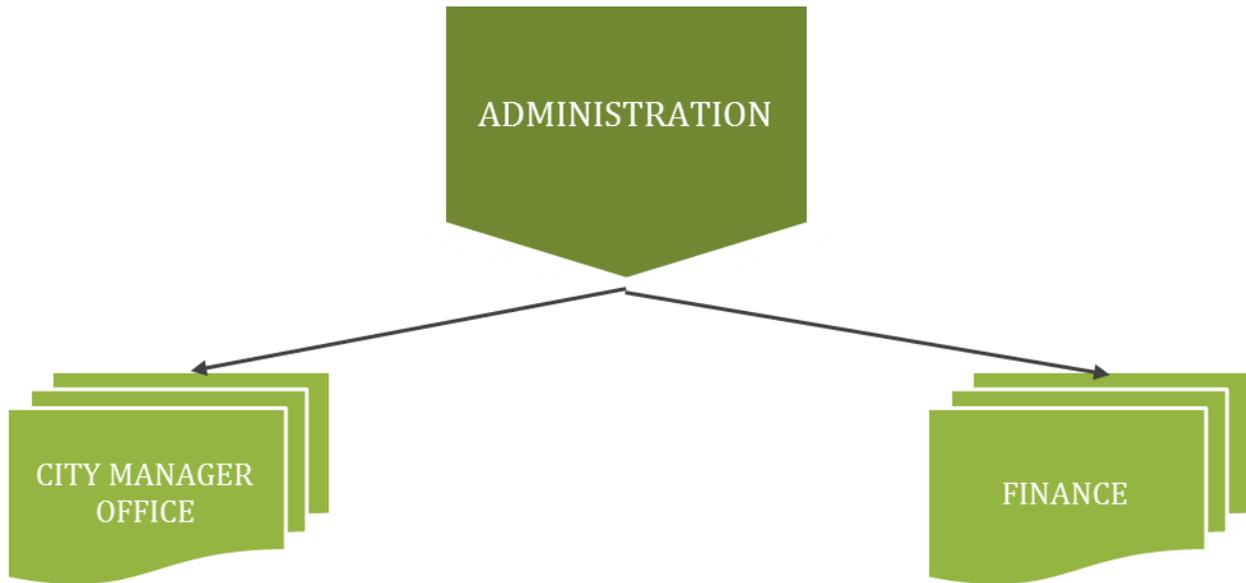
| Personnel | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Personnel Change |
|--------------------------|----------------|----------------|----------------|-------------------|----------------|------------------|
| Director of Planning | 1 | 1 | 1 | 1 | 1 | 0 |
| Planning Manager | 0 | 0 | 1 | 1 | 1 | 0 |
| City Engineer* | 1 | 0 | 0 | 0 | 0 | 0 |
| Senior Planner | 0 | 1 | 1 | 1 | 1 | 0 |
| Planner I | 1 | 0 | 0 | 0 | 1 | 1 |
| Permit Technician | 1 | 1 | 2 | 2 | 2 | 0 |
| Building Official | 1 | 1 | 1 | 1 | 1 | 0 |
| Building Inspector II | 0 | 1 | 1 | 1 | 1 | 0 |
| Building Inspector I | 0 | 0 | 1 | 1 | 2 | 1 |
| Plan Reviewer | 0 | 0 | 0 | 0 | 0.5 | 0.5 |
| Code Enforcement Officer | 1 | 1 | 1 | 1 | 1 | 0 |
| Total Personnel | 6 | 6 | 9 | 9 | 11.5 | 2.5 |

*City Engineer position was moved to the new Engineering Department

Key Points of FY 2017 Proposed Budget

1. Requesting two (2) promotions (Sr. Planner to Planning Manager and Planner to Sr. Planner)
2. Requesting 2.5 FTE new hires (Planner I, Building Inspector I and 1/2 year of Plan Reviewer)
3. Requesting \$100,000 for development of the Park & Trail Master Plan
4. Proposing \$69,000 for the purchase of three (3) new trucks for the Code Enforcement Officer, and two (2) Building Inspectors.





Administration

The Administration Department includes the City Manager’s Office and the Finance Department.

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.



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 2015-16 Accomplishments:

- Reviewed and maintained the City's financial policies to ensure compliance with state statutes and GASB pronouncements
- 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
- Implemented a CIP project tracking system to better communicate with project managers regarding all CIP projects in real time
- Implemented new system of cash deposit reporting from paper to electronic form to save on paper and printing costs
- Updated the City's fixed assets in the accounting software system to align with auditor's fixed assets schedules
- Updated the City's purchasing policy manual
- Successfully implemented a purchasing card program for City directors
- Conduct a Water/Wastewater rate study
- Set up the City's PID and TIRZ collections agreement with the county tax assessor

FINANCE DEPARTMENT CONT.

FY 2016-17 Objectives:

- Prepare and submit a first ever Comprehensive Annual Financial Report to GFOA for recognition
- Prepare and submit a first ever City of Celina budget book to GFOA for recognition
- Monitor cash management practices to ensure timely billing and collections
- Create timely financial reports which are accessible to all city departments

| Number of Vendor Checks Processed | |
|-----------------------------------|-------|
| FY 2014 | 2,385 |
| FY 2015 | 2,691 |
| FY2016 | 2,966 |
| FY2017 | 3,266 |



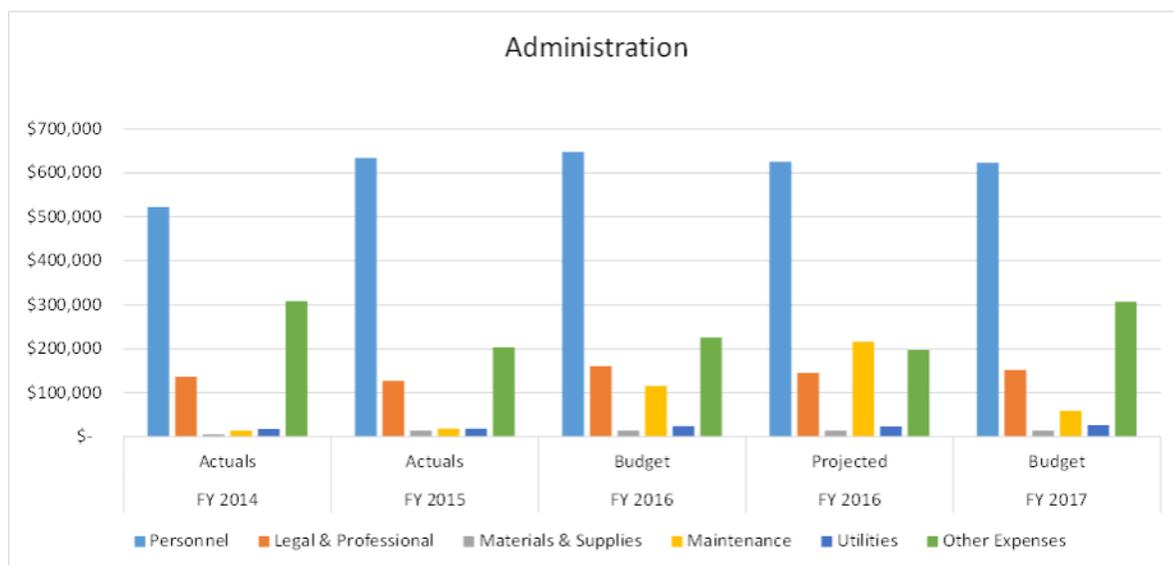
Fund: General Fund
 Department: Administration
 Account Group: 102-511

| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 521,817 | \$ 633,455 | \$ 647,616 | \$ 625,059 | \$ 622,941 | \$ (2,118) | 0% | \$ (24,675) |
| Legal & Professional | 136,693 | 127,035 | 160,304 | 145,200 | 151,700 | 6,500 | 4% | (8,604) |
| Materials & Supplies | 5,566 | 13,976 | 13,550 | 13,550 | 13,850 | 300 | 2% | 300 |
| Maintenance | 13,696 | 18,334 | 115,250 | 216,625 | 59,418 | (157,207) | -73% | (55,832) |
| Utilities | 17,136 | 18,413 | 24,200 | 23,150 | 26,260 | 3,110 | 13% | 2,060 |
| Other Operating Expenses | 307,876 | 203,726 | 226,166 | 197,784 | 307,024 | 109,240 | 55% | 80,858 |
| Total Expenditures | \$ 1,002,784 | \$ 1,014,939 | \$ 1,187,086 | \$ 1,221,368 | \$ 1,181,193 | \$ (40,175) | -3.3% | \$ (5,893) |

| Personnel | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Personnel Change |
|---------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| City Manager | 1 | 1 | 1 | 1 | 1 | 0 |
| Assistant to City Manager | 1 | 1 | 1 | 1 | 0 | -1 |
| Administrative Asst. | 0 | 1 | 1 | 1 | 1 | 0 |
| Director of Finance | 1 | 1 | 1 | 1 | 1 | 0 |
| Accounting Clerk | 1 | 1 | 1 | 1 | 2 | 1 |
| PID & TIRZ Sr. Accountant | 0 | 0 | 1 | 1 | 1 | 0 |
| Total Personnel | 4 | 5 | 6 | 6 | 6 | 0 |

Key Points of FY 2017 Proposed Budget

- In FY 2017 the Assistant to the City Manager position will be moved to the newly created Utility Billing Department. Net change to the number of personnel in Administration Department is zero.
- In FY 2017 \$51,450 was added for networking equipment and \$50,000 for the City Hall generator.
- In FY 2017 \$13,000 was added for an upgrade to the City's website.



MUNICIPAL COURT

Municipal Court

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

Mission Statement

To impartially administer court cases while providing excellent customer service

FY 2015-2016 Accomplishments:

- Filed an estimated 2,750 cases
- Closed approximately 2,500 court cases
- Issued approximately 320 warrants
- Processed an estimated \$505,000 in fines and fees
- Promoted Court Clerk to Senior Court Clerk
- Hired new Court Clerk
- Administered 19 Court Dates

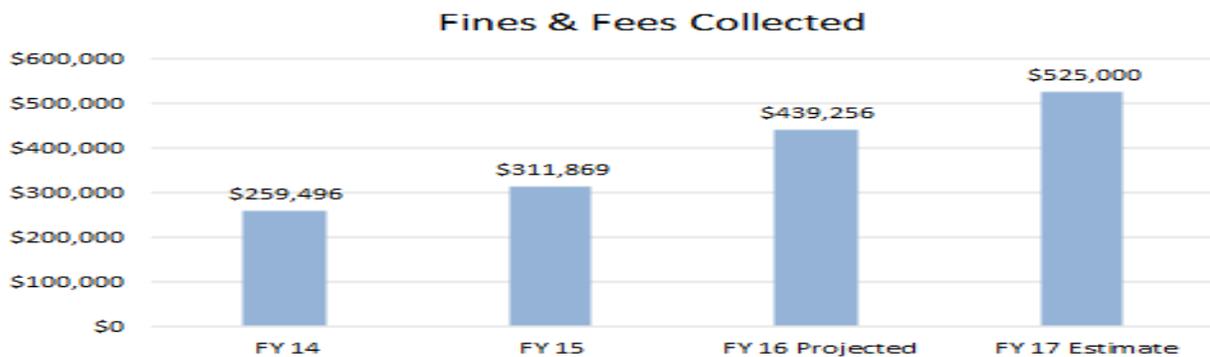
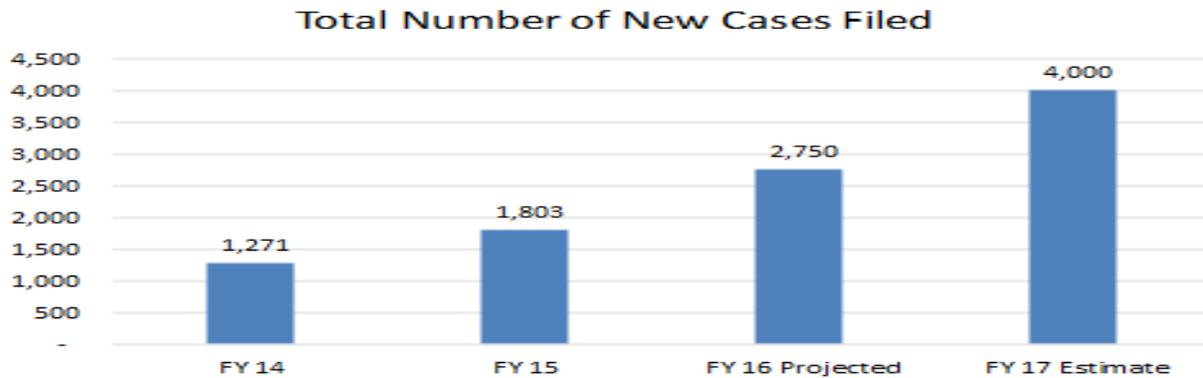


MUNICIPAL COURT CONT.

FY 2016-2017 Objectives:

- Update the City’s policies and procedures handbook
- Create training manuals for all processes
- New Court Clerk to obtain Level I certification
- Reduce number of past due cases
- Implement systems to reduce number of outstanding warrants

| MUNICIPAL COURT | FY14 | FY15 | FY16 PROJECTED | FY17 ESTIMATE |
|---------------------------------|-----------|-----------|----------------|---------------|
| TOTAL NUMBER OF NEW CASES FILED | 1,271 | 1,803 | 2,750 | 4,000 |
| FINES & FEES COLLECTED | \$259,496 | \$311,869 | \$ 439,256 | \$525,000 |



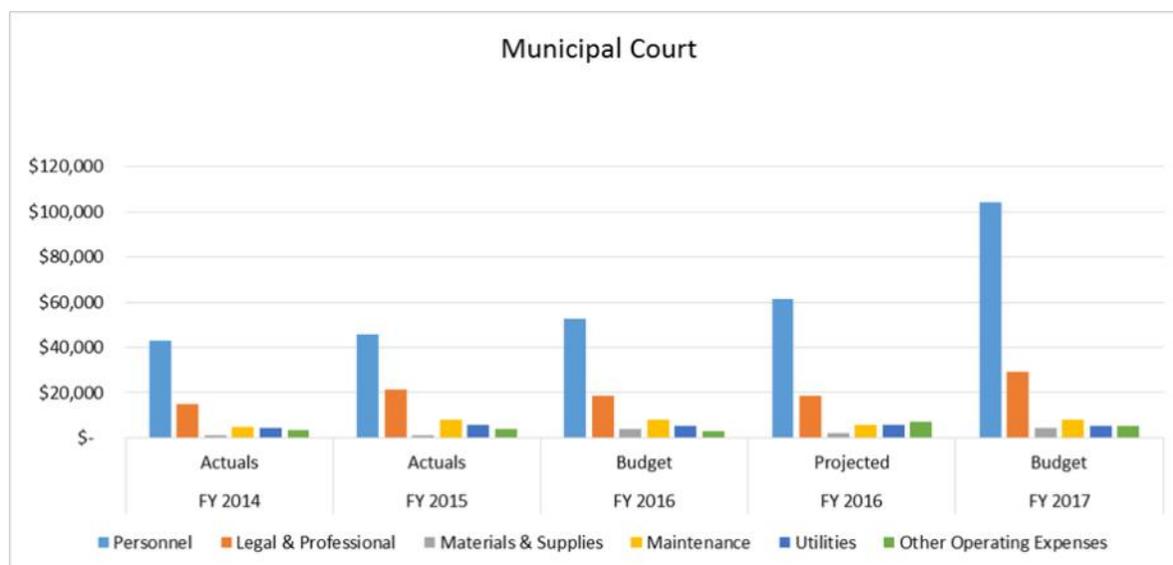
Fund: General Fund
 Department: Municipal Court
 Account Group: 102-512

| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 43,100 | \$ 45,659 | \$ 52,714 | \$ 61,309 | \$ 104,338 | \$ 43,029 | 70% | \$ 51,624 |
| Legal & Professional | 15,115 | 21,148 | 18,600 | 18,600 | 29,400 | 10,800 | 58% | 10,800 |
| Materials & Supplies | 1,210 | 968 | 3,764 | 2,150 | 4,510 | 2,360 | 110% | 746 |
| Maintenance | 4,991 | 7,823 | 8,000 | 5,600 | 8,000 | 2,400 | 43% | - |
| Utilities | 4,513 | 5,538 | 5,350 | 5,493 | 5,350 | (143) | -3% | - |
| Other Operating Expenses | 3,207 | 3,716 | 3,100 | 7,278 | 5,150 | (2,128) | -29% | 2,050 |
| Total Expenditures | \$ 72,136 | \$ 84,852 | \$ 91,528 | \$ 100,430 | \$ 156,748 | \$ 56,318 | 56.1% | \$ 65,220 |

| | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | Personnel Change |
|------------------------|----------|----------|----------|-----------|----------|------------------|
| Personnel | Actual | Actual | Budget | Projected | Budget | |
| Court Clerk | 1 | 1 | 1 | 1 | 1 | 0 |
| Senior Court Clerk | 0 | 0 | 0 | 0 | 1 | 1 |
| Total Personnel | 1 | 1 | 1 | 1 | 2 | 1 |

Key Points of FY 2017 Proposed Budget

1. In FY 2017, an additional Court Clerk was added due to increased court activity.

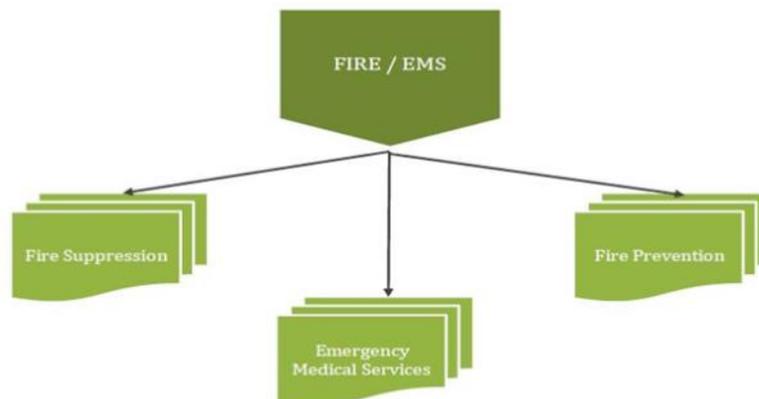




Celina Fire and EMS Department

Mission Statement

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





FIRE DEPARTMENT & EMS CONT.

FY 2015-16 Accomplishments:

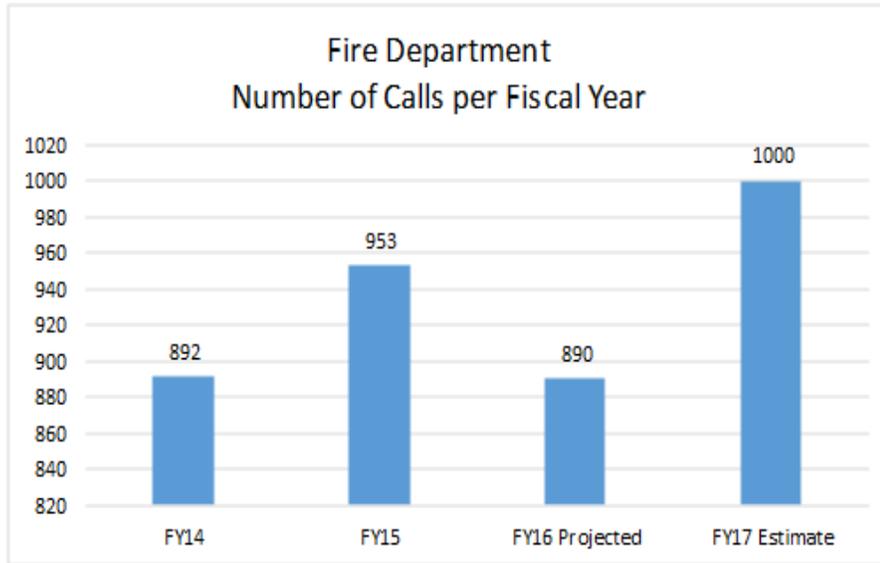
- Sent 3 firefighters to water rescue school
- Hired and trained three new personnel
- Promoted and trained 3 Driver/Operators
- Sent all officers to “company officer training”
- Purchased and installed Motorobo system for outdoor warning communication
- Purchased and installed Opticom at existing light CR88/Preston
- Purchased the new Pierce fire engine and ambulance

FY 2016-17 Objectives

- Hire and Train new Assistant Chief, EMS Chief and Firefighters
- Fully complete the “Get Healthy” Initiative
- Send Fire Investigator to forensic death class
- Purchase and train on new SCBAs
- Formalize and separate fire training programs

| Number of Calls per Fiscal Year | | | |
|--|-------------|-----------------------|----------------------|
| FY14 | FY15 | Projected FY16 | FY17 Estimate |
| 892 | 953 | 890 | 1,000 |

FIRE DEPARTMENT & EMS CONT.



FIRE DEPARTMENT & EMS CONT.

**Firefighters
training on new
equipment**



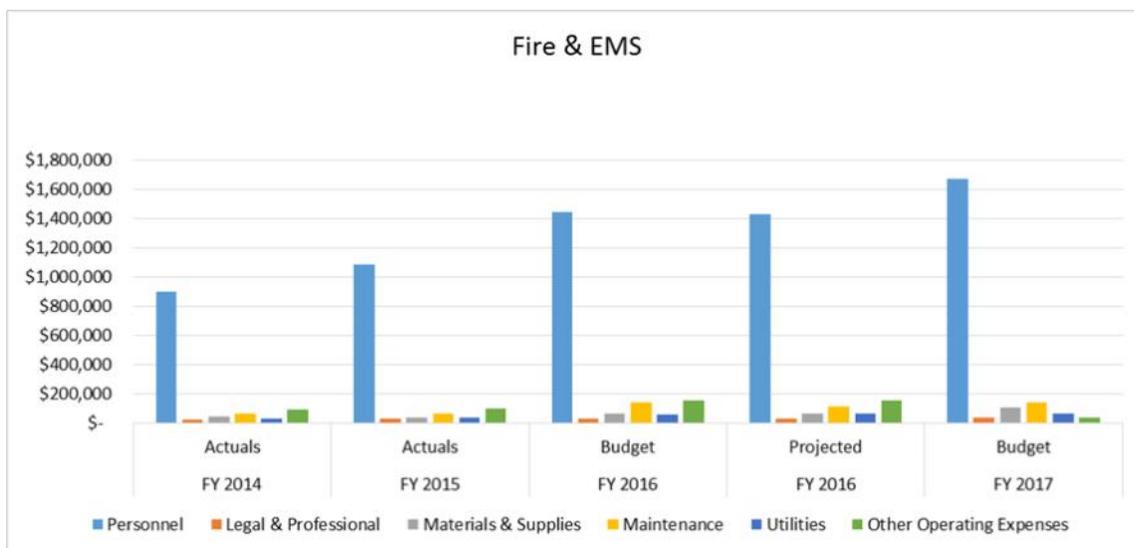
Fund: General Fund
 Department: Fire & EMS
 Account Group: 102-513

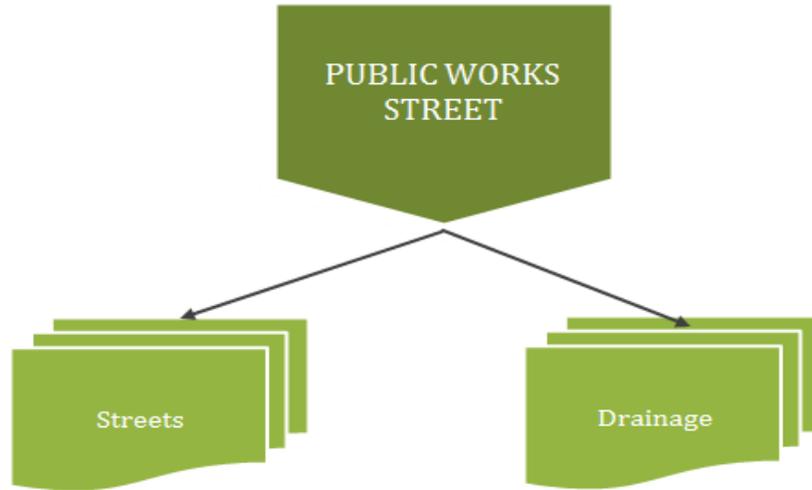
| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 902,409 | \$ 1,086,915 | \$ 1,444,507 | \$ 1,433,946 | \$ 1,673,594 | \$ 239,648 | 17% | \$ 229,087 |
| Legal & Professional | 26,231 | 30,559 | 31,000 | 31,000 | 36,000 | 5,000 | 16% | 5,000 |
| Materials & Supplies | 45,108 | 40,410 | 62,141 | 62,141 | 104,145 | 42,004 | 68% | 42,004 |
| Maintenance | 63,741 | 68,016 | 144,215 | 114,975 | 140,840 | 25,865 | 22% | (3,375) |
| Utilities | 29,177 | 34,279 | 54,920 | 64,620 | 67,230 | 2,610 | 4% | 12,310 |
| Other Operating Expenses | 90,952 | 97,022 | 154,633 | 154,833 | 37,170 | (117,663) | -76% | (117,463) |
| Total Expenditures | \$ 1,157,618 | \$ 1,357,201 | \$ 1,891,416 | \$ 1,861,515 | \$ 2,058,979 | \$ 197,464 | 10.6% | \$ 167,563 |

| Personnel | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Personnel Change |
|--------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| Fire Chief | 1 | 1 | 1 | 1 | 1 | 0 |
| Deputy Fire Chief | 1 | 1 | 1 | 1 | 1 | 0 |
| EMS Division Chief | 0 | 0 | 0 | 0 | 1 | 1 |
| Firefighters/Paramedics | 9 | 9 | 14 | 14 | 16 | 2 |
| Trainer | 0 | 0 | 0 | 0 | 0 | 0 |
| Administrative Assistant | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Personnel | 11 | 11 | 16 | 16 | 19 | 3 |

Key Points of FY 2017 Proposed Budget

1. Increase in Personnel line item is due to the hiring of two (2) new firefighters and one (1) EMS Division Chief.
2. Increase in Materials & Supplies line item due to the increased costs of medical supplies and pharmaceuticals.
3. Increase in Maintenance line item is due to cost of maintenance agreements and the addition of landscape maintenance for the new fire station.
4. Purchase of new SCBA and other capital items totalling \$235,000 is included in the Public Safety Capital Equipment Fund budget.





Streets and 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 of Celina.

FY 2015-16 Accomplishments:

- Implemented a cloud-based work order system
- Implemented a pavement maintenance program
- Implemented a drainage maintenance program
- Continued the sign replacement program
- Replaced over 500 street signs
- Performed approximately 21,000 LF of crack and joint sealing
- Performed approximately 57,000 SF of pavement repairs
- Completed 10.82 miles of pavement rehabilitation and overlay
- Completed 3,860 LF of drainage re-grading

FY 2016-17 Objectives:

- Implement an annual safety program
- Update department standard operating procedures
- Complete asset data collection

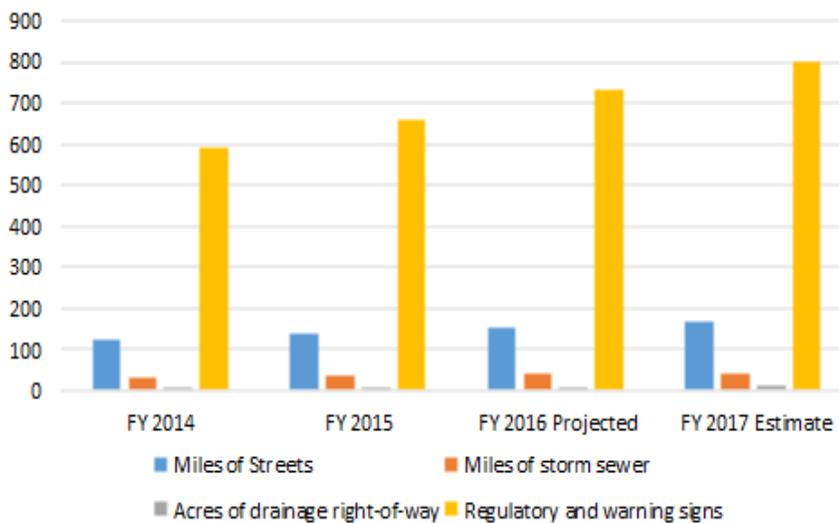
General Fund-Public Works/ Streets & Drainage



STREETS AND DRAINAGE CONT.

- Implement an asset management program
- Continue to utilize the work order system to improve customer service, accountability and reporting
- Complete the sign replacement program
- Implemented GIS with in-field capabilities
- Continue to remedy drainage issues
- Implement a vegetative management program

| | FY 2014 | FY 2015 | FY 2016 Projected | FY 2017 Estimate |
|--------------------------------|---------|---------|-------------------|------------------|
| Miles of Streets | 124 | 138 | 154 | 170 |
| Miles of storm sewer | 31 | 35 | 39 | 43 |
| Acres of drainage right-of-way | 7 | 8 | 9 | 10 |
| Regulatory and warning signs | 594 | 660 | 733 | 800 |



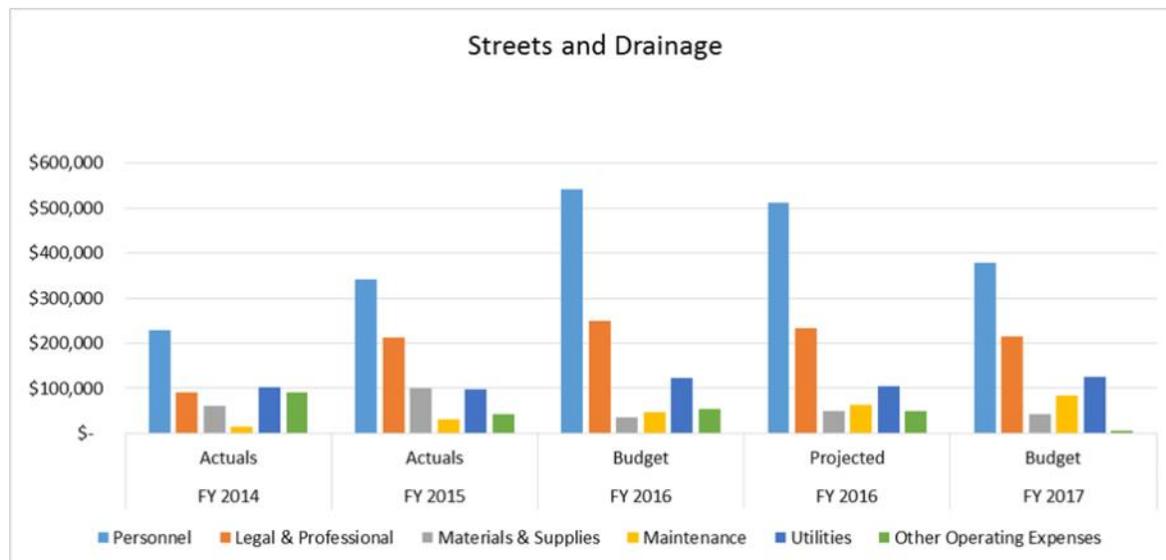
Fund: General Fund
 Department: Streets and Drainage
 Account Group: 102-514

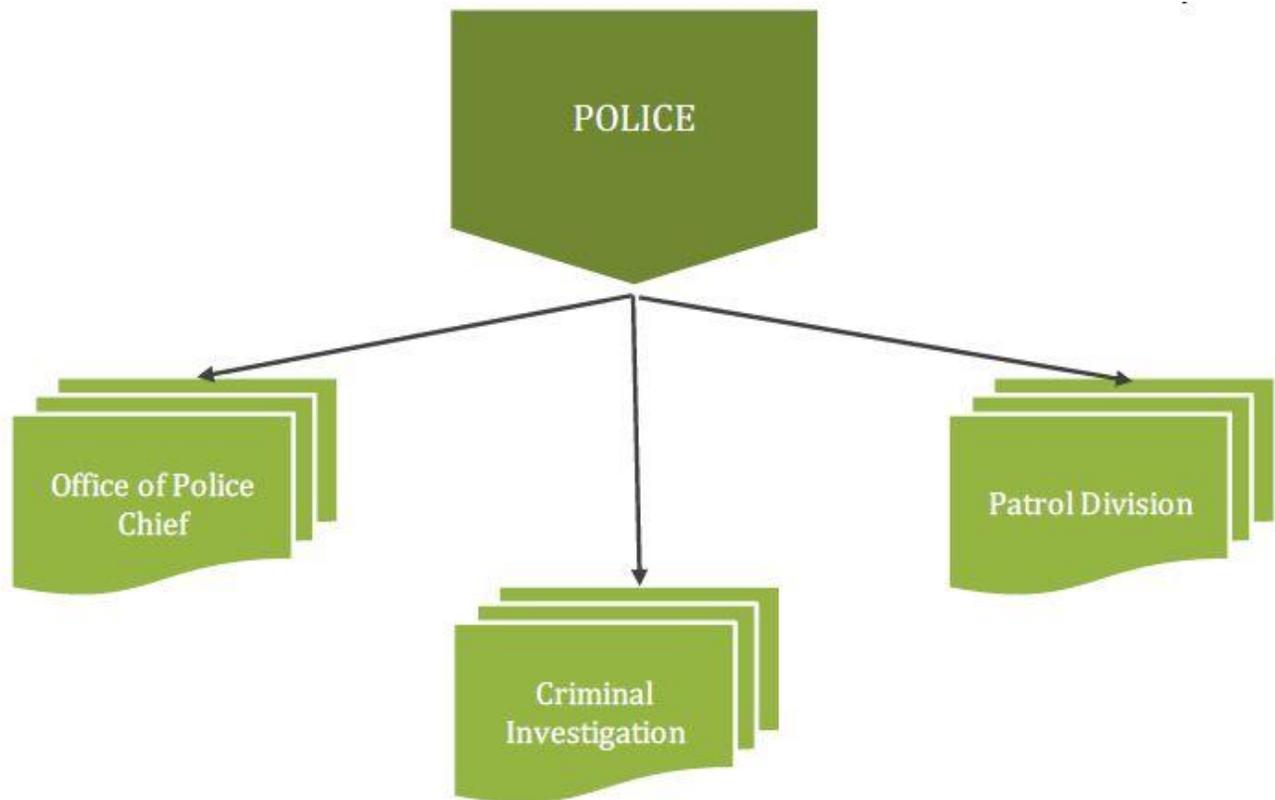
| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|-------------------|-------------------|---------------------|---------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 228,899 | \$ 342,708 | \$ 540,992 | \$ 511,131 | \$ 378,752 | \$ (132,379) | -26% | \$ (162,240) |
| Legal & Professional | 90,838 | 213,647 | 250,619 | 233,519 | 214,250 | (19,269) | -8% | (36,369) |
| Materials & Supplies | 60,363 | 100,061 | 35,850 | 49,165 | 43,180 | (5,985) | -12% | 7,330 |
| Maintenance | 15,664 | 30,189 | 47,800 | 64,000 | 84,320 | 20,320 | 32% | 36,520 |
| Utilities | 102,639 | 97,053 | 123,760 | 105,070 | 124,960 | 19,890 | 19% | 1,200 |
| Other Operating Expenses | 91,279 | 42,085 | 53,193 | 50,190 | 6,084 | (44,106) | -88% | (47,109) |
| Total Expenditures | \$ 589,682 | \$ 825,743 | \$ 1,052,214 | \$ 1,013,075 | \$ 851,546 | \$ (161,529) | -15.9% | \$ (200,668) |

| Personnel | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Personnel Change |
|--------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| Director of Public Works | 1 | 1 | 1 | 1 | 1 | 0 |
| Asst. Director of PW | 0 | 1 | 1 | 1 | 0 | -1 |
| Street & Drainage Super. | 1 | 1 | 1 | 1 | 1 | 0 |
| Maintenance Worker | 2 | 2 | 3 | 3 | 4 | 1 |
| Street Crew Leader | 0 | 0 | 0 | 0 | 1 | 1 |
| Engineer in Training | 0 | 1 | 1 | 1 | 0 | -1 |
| Total Personnel | 4 | 6 | 7 | 7 | 7 | 0 |

Key Points of FY 2017 Proposed Budget

1. Requesting two (2) new FTE and transferring Engineer in Training (EIT) and director positions to newly created Engineering Department.
2. This budget will appropriate approximately \$1300,000 to the Road Maintenance line for a project in Denton County and Collin County.
3. \$125,000 for the purchase of a new 15 yard dump truck will be included in the 2017 bond issue.





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 2015-16 Accomplishments:

- Established a new Special Investigative Unit (SIU) to assist with major investigations
- Established the framework for a new Special Response Team (SRT) to assist Patrol with critical incident response
- Obtained Texas Police Chiefs Association (TPCA) “Re-Recognized” status
- Continued implementation of the department’s community policing philosophy
- Developed and implemented a Citizen Volunteer Program consisting of adult volunteers, junior volunteers, and clergy group volunteers
- Implemented the department’s 2015-2020 Strategic Plan
- New police building is under construction with an estimated occupancy of September 2016

FY 2016-17 Objectives:

- Fully implement the Special Response Team (SRT) into patrol operations
- Continue to implement community policing and form strategic partnerships with the community
- Meet department supervision requirements by promoting two Sergeants
- Meet training objectives identified through analysis of critical training areas consisting of: de-escalation, ethics, use of force, crisis intervention, leadership, community policing, and procedural justice
- Develop operational strategies consisting of intelligence policing and problem solving policing as outlined in the department’s strategic plan

Significant Budget Item(s)

Added two (2) new Police Officer positions

Added two (2) new Police Sergeant positions and backfilled their position with two new hires

| | FY14 | FY15 | Projected FY16 | FY17 Estimate |
|---------------------------------------|--------|--------|-------------------|------------------|
| Average Response Time (In Mins.) | 6 | 6 | 7 | 8 |
| Calls For Service | 10,882 | 18,322 | 19,224 | 20,761 |
| # of Complaints against an officer | 1 | 3 | 0 | 0 |



National Night Out

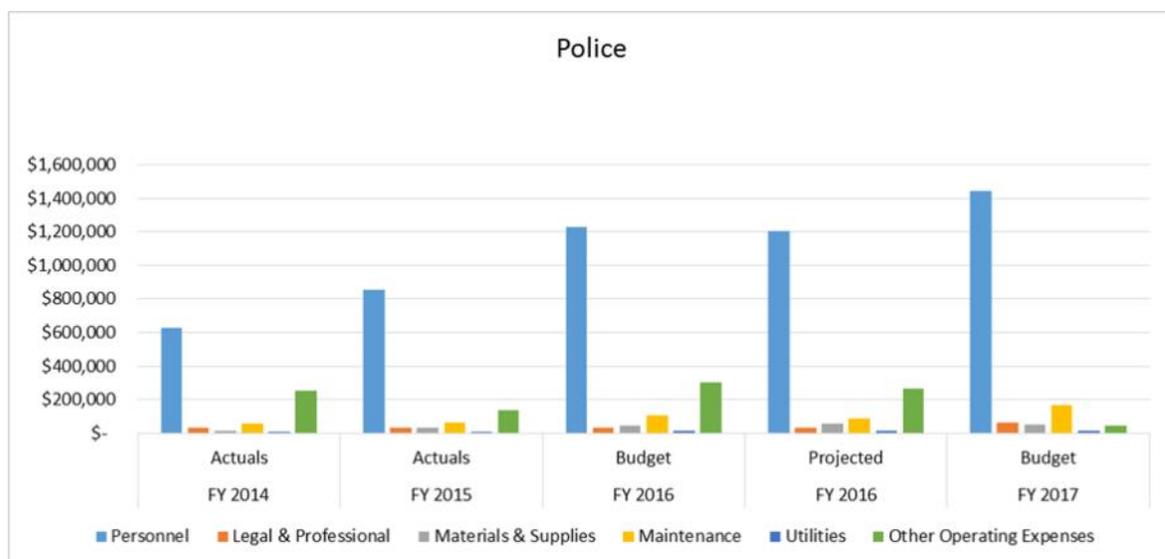
Fund: General Fund
 Department: Police
 Account Group: 102-515

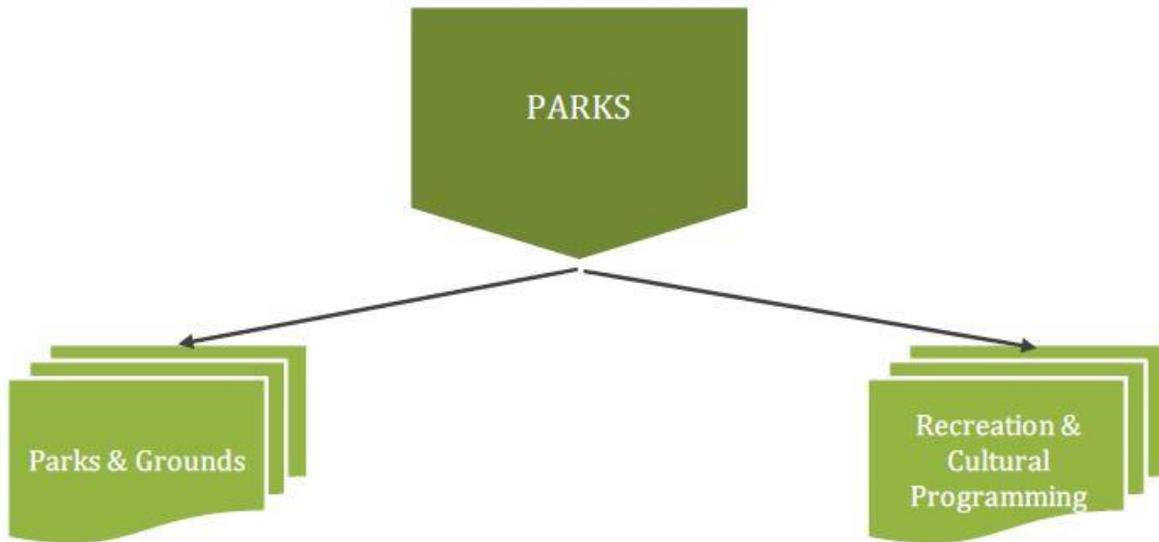
| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 627,285 | \$ 857,136 | \$ 1,227,721 | \$ 1,206,795 | \$ 1,445,966 | \$ 239,171 | 20% | \$ 218,245 |
| Legal & Professional | 31,266 | 31,602 | 33,500 | 34,410 | 65,410 | 31,000 | 90% | 31,910 |
| Materials & Supplies | 13,297 | 31,549 | 42,200 | 57,300 | 48,820 | (8,480) | -15% | 6,620 |
| Maintenance | 59,157 | 60,186 | 107,260 | 88,346 | 168,607 | 80,261 | 91% | 61,347 |
| Utilities | 8,438 | 9,312 | 11,900 | 11,300 | 13,750 | 2,450 | 22% | 1,850 |
| Other Operating Expenses | 255,007 | 134,483 | 304,502 | 264,272 | 44,415 | (219,857) | -83% | (260,087) |
| Total Expenditures | \$ 994,450 | \$ 1,124,268 | \$ 1,727,083 | \$ 1,662,423 | \$ 1,786,968 | \$ 124,545 | 7.5% | \$ 59,885 |

| | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | Personnel Change |
|--------------------------|----------|-----------|-----------|-----------|-----------|------------------|
| Personnel | Actual | Actual | Budget | Projected | Budget | |
| Police Chief | 0 | 0 | 1 | 1 | 1 | 0 |
| Administrative Assistant | 0 | 1 | 1 | 1 | 1 | 0 |
| Police Lieutenant | 0 | 1 | 1 | 1 | 1 | 0 |
| Police Sergeant | 2 | 1 | 1 | 1 | 3 | 2 |
| Patrol Officer | 6 | 9 | 12 | 12 | 12 | 0 |
| Total Personnel | 8 | 12 | 16 | 16 | 18 | 2 |

Key Points of FY 2017 Proposed Budget

1. The FY 2017 budget will add two (2) Patrol Officers and promote the Asst. Chief to Chief of Police and two (2) Officers to Sergeants.
2. Other Operating Expense line item includes \$56,224 for various equipment.
3. Two new police cars totalling \$113,946 and various capital equipment totalling \$56,224 are budgeted in the Public Safety Capital Equipment Fund.







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 2015-16 Accomplishments:

- Increased participation in youth and adult sport leagues
- Increased participation from teams from neighboring towns

FY 2016-17 Objectives:

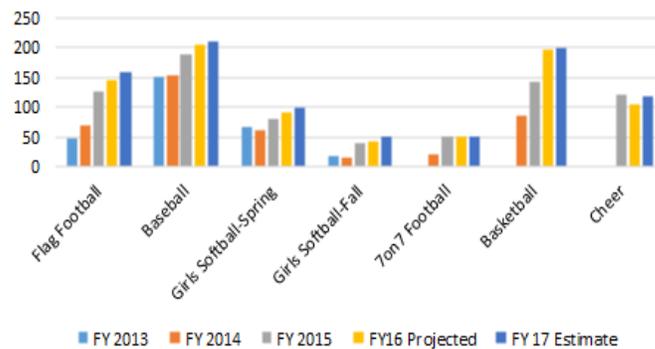
- Add offerings for youth volleyball
- Increase offerings in adult sports
- Develop new game playing fields
- Continue discussion for lighted game fields
- Add additional flat surfaces to Old Celina Park fields



CELINA PLAYER COUNT

| SPORT | SEASON(S) | FY 2013 | FY 2014 | FY 2015 | FY16 Projected | FY 17 Estimate |
|---------------------|-----------|---------|---------|---------|----------------|----------------|
| Flag Football* | Fall | 48 | 70 | 126 | 147 | 160 |
| Baseball | Spring | 150 | 153 | 190 | 204 | 210 |
| Girls Softball | Spring | 66 | 63 | 81 | 91 | 100 |
| Girls Softball | Fall | 19 | 15 | 39 | 42 | 50 |
| 7on7 Foot- ball* | Spring | n/a | 20 | 50 | 50 | 50 |
| Basketball | Winter | n/a | 86 | 143 | 198 | 200 |
| Cheer | Fall | n/a | n/a | 122 | 104 | 120 |

Player Count by Sport



OF TEAMS BY SPORT

| SPORT | SEASON(S) | FY 2013 | FY 2014 | FY 2015 | FY16 Projected | FY 17 Estimate |
|---------------------|-------------|---------|---------|---------|----------------|----------------|
| Flag Football* | Fall | 14 | 25 | 41 | 50 | 60 |
| Baseball | Spring | 11 | 13 | 15 | 18 | 20 |
| Girls Softball | Spring | 5 | 7 | 7 | 8 | 8 |
| Girls Softball | Fall | 2 | 1 | 4 | 4 | 4 |
| 7on7 Foot- ball* | Spring | 16 | 18 | 28 | 20 | 22 |
| Basketball | Winter | n/a | 10 | 15 | 24 | 24 |
| Adult Softball | Summer/Fall | 20 / 8 | 21 / 0 | 6 / 0 | 12 / 0 | 16/0 |

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

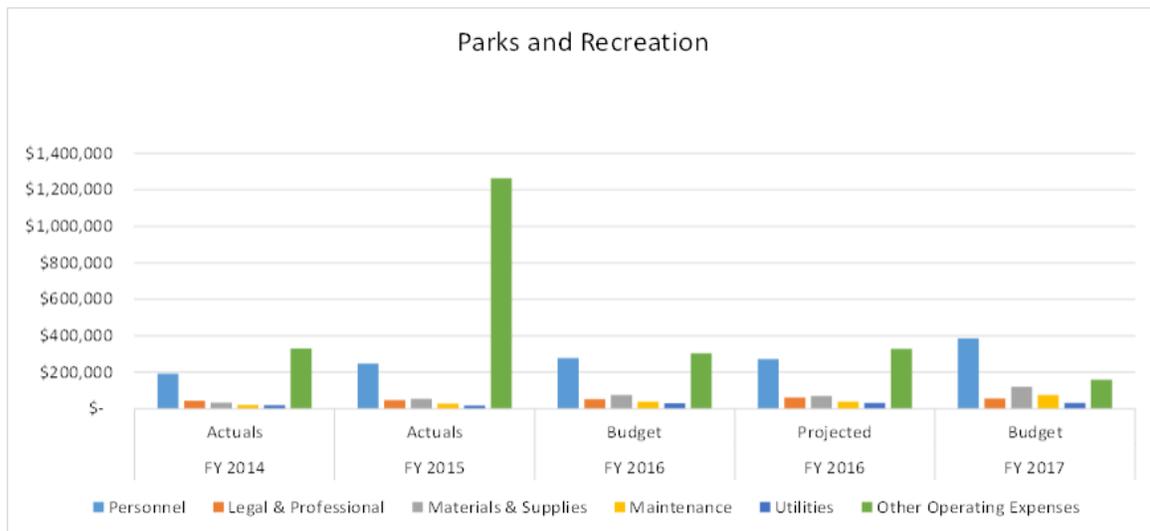
Fund: General Fund
 Department: Parks
 Account Group: 102-516

| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 190,135 | \$ 246,449 | \$ 276,007 | \$ 270,206 | \$ 384,667 | \$ 114,461 | 42% | \$ 108,660 |
| Legal & Professional | 42,731 | 46,089 | 50,000 | 60,000 | 55,000 | (5,000) | -8% | 5,000 |
| Materials & Supplies | 31,554 | 53,422 | 75,400 | 69,914 | 119,650 | 49,736 | 71% | 44,250 |
| Maintenance | 20,089 | 25,728 | 37,100 | 37,800 | 73,600 | 35,800 | 95% | 36,500 |
| Utilities | 17,997 | 16,499 | 29,500 | 30,500 | 30,500 | - | 0% | 1,000 |
| Other Operating Expenses | 328,367 | 1,264,895 | 303,150 | 326,582 | 158,150 | (168,432) | -52% | (145,000) |
| Total Expenditures | \$ 630,873 | \$ 1,653,082 | \$ 771,157 | \$ 795,002 | \$ 821,567 | \$ 26,565 | 3.3% | \$ 50,410 |

| Personnel | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Personnel Change |
|--------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| Parks Director | 0 | 0 | 1 | 1 | 1 | 0 |
| Assistant Parks Director | 0 | 0 | 1 | 1 | 1 | 0 |
| Crew Leader | 1 | 1 | 1 | 1 | 1 | 0 |
| Maintenance Worker | 1 | 2 | 2.5 | 2 | 3 | 1 |
| Park Superintendent | 1 | 1 | 0 | 0 | 0 | 0 |
| Parks & Rec Supervisor | 1 | 1 | 0 | 0 | 0 | 0 |
| Chemical Technician | 0 | 0 | 0 | 0 | 1 | 1 |
| Irrigation Technician | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Personnel | 4 | 5 | 5.5 | 5 | 7 | 2 |

Key Points of FY 2017 Proposed Budget

1. In FY 2017, Parks is requesting two new employees, one (1) Maintenance Worker and one (1) Chemical Technician.
2. The department is requesting \$115,000 for the Maintenance line item.
3. The cost of a new truck and equipment in the amount of \$75,000 will be included in the 2017 bond issue.



Marketing

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.

In FY 2016 the City budgeted to hire a Marketing Director. Within the same fiscal year, a decision was reached by City Council to eliminate this position. The Marketing department is being used to track expenses related to the City's events including Park Fest, Cajun Fest, Splash & Blast and other events and to budget for the Main Street Director salary and benefits.



Celina's Annual Cajun Fest

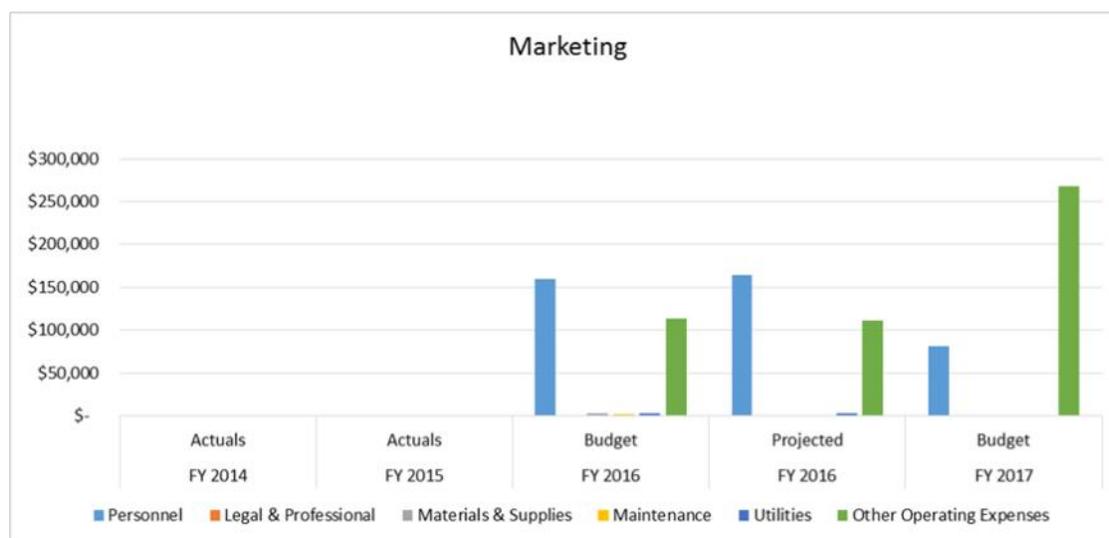
Fund: General Fund
 Department: Marketing
 Account Group: 102-519

| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|-------------|-------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ - | \$ - | \$ 159,724 | \$ 164,305 | \$ 81,295 | \$ (83,010) | -51% | \$ (78,429) |
| Legal & Professional | - | - | - | - | - | - | 0% | - |
| Materials & Supplies | - | - | 3,280 | 1,200 | - | (1,200) | -100% | (3,280) |
| Maintenance | - | - | 1,725 | 1,275 | - | (1,275) | -100% | (1,725) |
| Utilities | - | - | 3,530 | 3,550 | - | (3,550) | -100% | (3,530) |
| Other Operating Expenses | - | - | 113,685 | 111,335 | 267,735 | 156,400 | 140% | 154,050 |
| Total Expenditures | \$ - | \$ - | \$ 281,944 | \$ 281,665 | \$ 349,030 | \$ 67,365 | 23.9% | \$ 67,086 |

| | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | Personnel Change |
|------------------------|----------|----------|----------|-----------|----------|------------------|
| Personnel | Actual | Actual | Budget | Projected | Budget | |
| Marketing Director | 0 | 0 | 1 | 1 | 0 | -1 |
| Main Street Director | 0 | 1 | 1 | 1 | 1 | 0 |
| Total Personnel | 0 | 1 | 2 | 2 | 1 | -1 |

Key Points of FY 2017 Proposed Budget

- The Marketing Department was created in FY2016. This budget includes the Main Street Director's salary and the now eliminated Marketing Director's Salary. The Marketing Director position was eliminated during FY 2016.
- Other Operating Expenses line item includes \$160,000 for Park Fest (formerly Balloon Festival), \$30,000 for Splash & Blast, \$50,000 for Cajun Festival \$20,000 contribution to the Celina Chamber and \$5,000 for the Keep Celina Beautiful program.



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 2015-16 Accomplishments:

- Added a full time Engineer in Training (EIT)
- Added a second Construction Inspector
- Coordinated with Public Works and Planning and Development on the implementation of a new management and tracking software, MyGov
- Coordinated with Public Works to implement a web based GIS system that will be accessible by all departments
- Updated the GIS databases
- Collected and digitized construction plans
- Updated GIS layers to reflect existing public infrastructure as time allowed
- Provided support for all special events during the planning and implementation phases
- Generated event maps for special events
- Aided in the update of the thoroughfare plan

- Processed the following engineering related permits:
 - * 13 TxDOT Permits
 - * 17 Earthwork Permits
 - * 4 Floodplain Development Permits
- 12 Right-of-Way Permits
- Coordinated the plan review process to meet or exceed 90% of the review deadlines
- Performed 111 plan and HH reviews
- Finalized the Engineering Design Standards and Standard Details
- Coordinated with Public Works and Planning and Development on the implementation of a new management and tracking software
- Assisted in development negotiations for 8 subdivision
- Coordinated with UTRWD and NTMWD on existing and future water and wastewater needs
- Provided support during emergency response events
- Coordinated with TxDOT on Preston Median landscaping for Phase 1
- Currently managing or managed in excess of \$3.5M worth of professional services contracts
- Managed or managing in excess of \$13.7M worth of construction projects
- Inspection of approximately \$13.6M worth of public improvements
- Implemented a Stormwater Utility Fee
- Coordinated the remaining negotiations and acquisitions for the SE Sector Water and Sewer Project

General Fund-Engineering



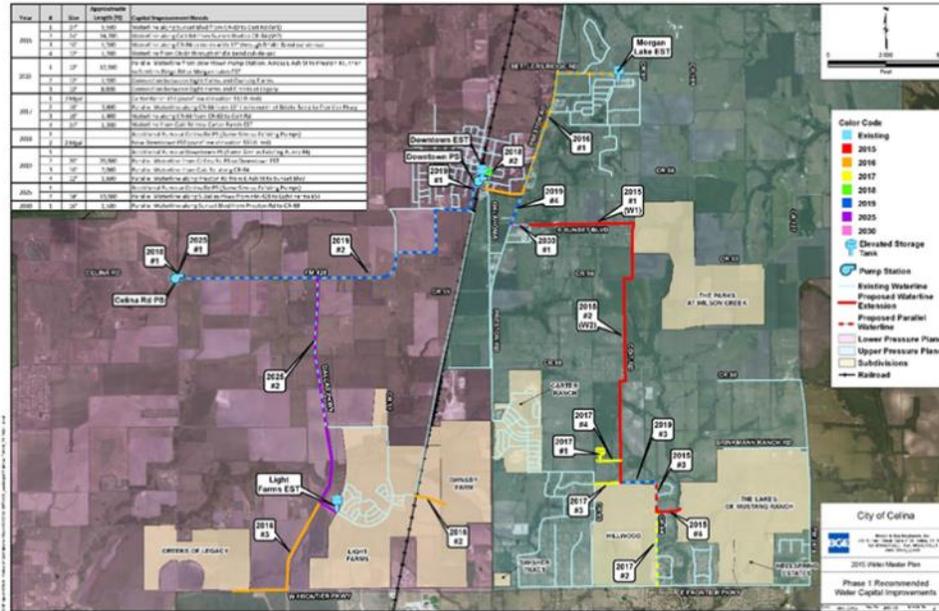
- Managed the SE Sector Water and Sewer projects
- Started the design for the expansion of the SE Sector Water and Sewer projects
- Finalized the implementation of the Storm Water Utility Fee
- Provided continued support for other City departments
- Completed construction of Ash Street
- Finalized construction for the Willock Hills Entry project
- Finalized construction of the Paving Overlay projects for Preston Hills, High Point and North Preston Lakes
- Coordinated water and sewer modeling efforts with Developers

FY 2016-17 Objectives:

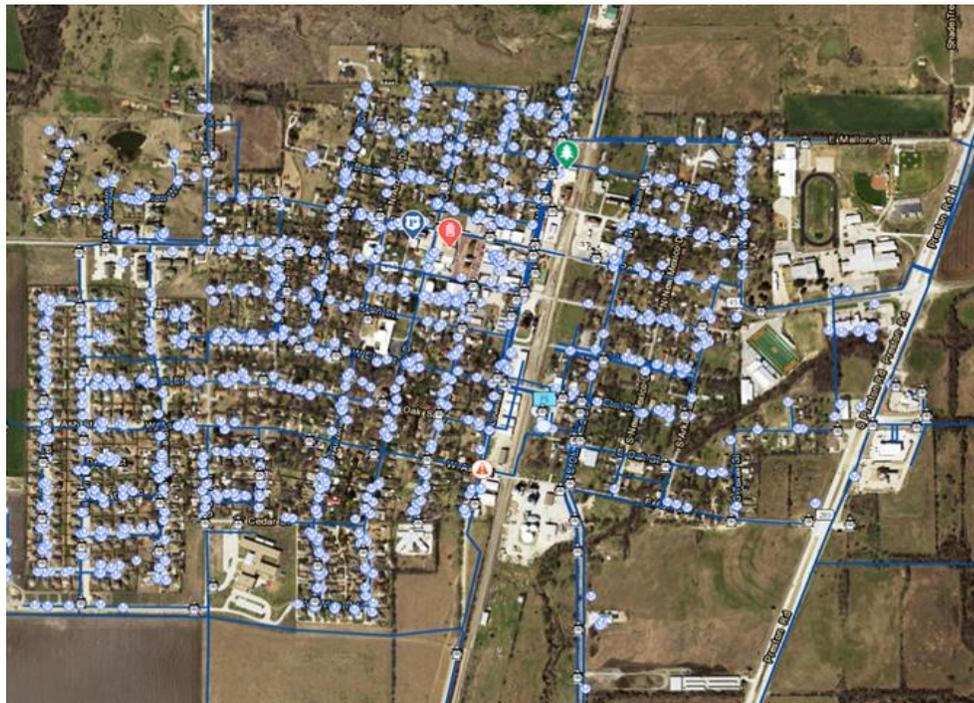
- Add a full time PE/Project Manager
- Add a third Construction Inspector
- Coordinate with Public Works to implement a web based GIS system that will be accessible by all departments
- Continue to update the GIS database and collect data
- Provide continued support for other City departments
- Complete the current SE Sector Water and Sewer projects
- Finalize the design for the expansion of the SE Sector Water and Sewer projects

- Start construction on the following projects:
 - * 2 MGD Elevated Storage Tank
 - * Preston Road Loop Line
 - * SE Sector Sewer Extension to Parks at Wilson Creek
 - * Downtown WWTP Upgrades
 - * Merritt Erosion Issue
- Complete downtown utility replacements
- Complete downtown paving projects
- Complete the downtown storm water drainage design
- Finalize design for the Willock Hills Entry project
- Coordinate water and sewer modeling efforts with Developers
- Continue to provide input for development agreements and negotiations
- Finalize the water and sewer rate study
- Finalize the Garver water and sewer study
- Implement a strategic plan to achieve the Garver recommendations for future water and sewer needs

Capital Improvement Recommendations



Web Based GIS Capability



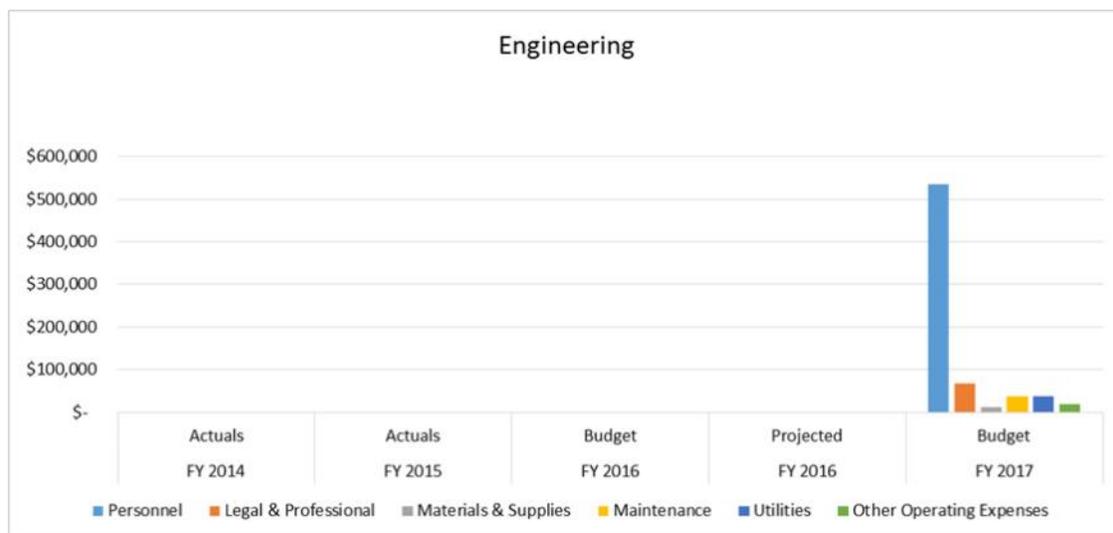
Fund: General Fund
 Department: Engineering
 Account Group: 102-520

| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|-------------|-------------|-------------|-------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ 535,391 | \$ 535,391 | 100% | \$ 535,391 |
| Legal & Professional | - | - | - | - | 66,600 | 66,600 | 100% | 66,600 |
| Materials & Supplies | - | - | - | - | 11,230 | 11,230 | 100% | 11,230 |
| Maintenance | - | - | - | - | 37,100 | 37,100 | 100% | 37,100 |
| Utilities | - | - | - | - | 36,624 | 36,624 | 100% | 36,624 |
| Other Operating Expenses | - | - | - | - | 18,084 | 18,084 | 100% | 18,084 |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 705,029 | \$ 705,029 | 100% | \$ 705,029 |

| Personnel | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Personnel Change |
|----------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| Director of Engineering/PW | 0 | 0 | 1 | 1 | 1 | 0 |
| Senior Engineer | 0 | 0 | 0 | 0 | 1 | 1 |
| Engineer in Training | 0 | 0 | 1 | 1 | 1 | 0 |
| Sr. Construction Inspector | 0 | 0 | 1 | 1 | 1 | 0 |
| Construction Inspector | 0 | 0 | 1 | 1 | 2 | 1 |
| Total Personnel | 0 | 0 | 4 | 4 | 6 | 2 |

Key Points of FY 2017 Proposed Budget

1. This is a newly created department. It combines engineering and construction inspections.
2. This budget appropriates \$15,000 for miscellaneous engineering, \$5,000 for survey needs, \$30,000 GIS data mining and \$15,000 for SWUT projects.
3. The cost for a new Ford F-150 4x4, extended cab, is \$35,000. This is for the new inspector position and will be included in the 2017 bond issue.





Water and Wastewater Fund

Water and Wastewater Fund Summary
Water and Wastewater Fund Revenues
Water and Wastewater Fund Expenses
Water
Wastewater
Trash & Recycling
Utility Billing

Water and Wastewater Fund Summary



City of Celina Annual Budget

FY2017

Water and Wastewater Fund Summary

| INCOME STATEMENT | Actual | Actual | Budget | Projected | Budget | FY 16/17 % Change |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2015-16 | FY 2016-17 | |
| Beginning Cash & Investments | \$ 994,028 | \$ 1,731,236 | \$ 2,120,144 | 2,120,144 | \$ 2,643,712 | |
| REVENUES | | | | | | |
| Fines & Fees | 1,036,279 | 832,360 | 1,043,404 | 1,228,000 | 1,526,850 | 24.34% |
| Penalties & Interest | 68,835 | 113,124 | 76,800 | 128,500 | 115,000 | -10.51% |
| Water/Sewer Sales | 3,941,386 | 4,898,153 | 4,634,474 | 5,688,804 | 6,542,124 | 15.00% |
| Other Revenues | 141,826 | 601,099 | 538,692 | 707,676 | 832,500 | 17.64% |
| TOTAL REVENUES | 5,188,326 | 6,444,736 | 6,293,370 | 7,752,980 | 9,016,474 | 16.30% |
| EXPENSES | | | | | | |
| Water Department | 2,071,495 | 2,660,098 | 4,047,953 | 4,391,277 | 4,653,981 | 5.98% |
| Wastewater Department | 564,898 | 706,909 | 1,824,532 | 1,822,808 | 3,072,873 | 68.58% |
| Utility Billing | - | - | - | - | 328,187 | 100.00% |
| Trash & Recycling | 368,754 | 354,733 | 419,319 | 419,319 | 468,000 | 11.61% |
| TOTAL EXPENSES | 3,005,147 | 3,721,740 | 6,291,804 | 6,633,404 | 8,523,041 | 28.49% |
| NET INCOME | 2,183,179 | 2,722,996 | 1,566 | 1,119,576 | 493,433 | |
| Adjustments* | (1,445,971) | (2,334,088) | | | | |
| Other Financing Sources (Uses) | | | 548,180 | (596,008) | | |
| Reserve Requirements | | | | | | |
| Ending Cash & Investments | \$ 1,731,236 | \$ 2,120,144 | \$ 2,669,890 | \$ 2,643,712 | \$ 3,137,145 | |

*Adjustments include depreciation and restricted cash & investments

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

Water and Wastewater Fund Revenue



City of Celina Annual Budget

FY2017

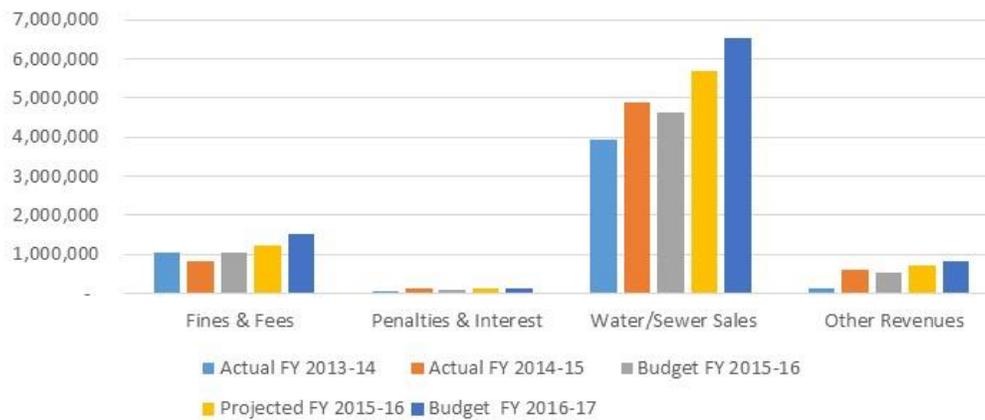
Water and Wastewater Fund Revenues

Summary of Revenues by Type

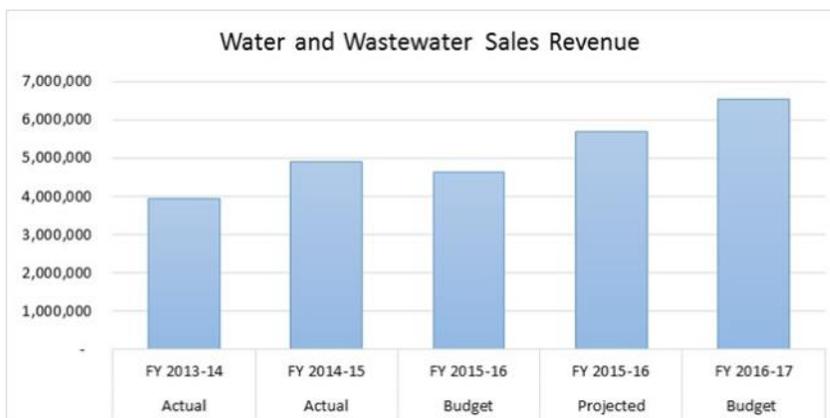
| | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 | Projected FY 2015-16 | Budget FY 2016-17 | FY 16/17 % Change |
|---------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| <i>Fines & Fees</i> | 1,036,279 | 832,360 | 1,043,404 | 1,228,000 | 1,526,850 | 24.34% |
| <i>Penalties & Interest</i> | 68,835 | 113,124 | 76,800 | 128,500 | 115,000 | -10.51% |
| <i>Water/Sewer Sales</i> | 3,941,386 | 4,898,153 | 4,634,474 | 5,688,804 | 6,542,124 | 15.00% |
| <i>Other Revenues</i> | 141,826 | 601,099 | 538,692 | 707,676 | 832,500 | 17.64% |
| TOTAL REVENUES | \$ 5,188,326 | \$ 6,444,736 | \$ 6,293,370 | \$ 7,752,980 | \$ 9,016,474 | 16.30% |

Comparison of Revenues by Year

Water & Wastewater Fund



Water and Wastewater Sales Five Year Comparison



Water and Wastewater Fund Expenses



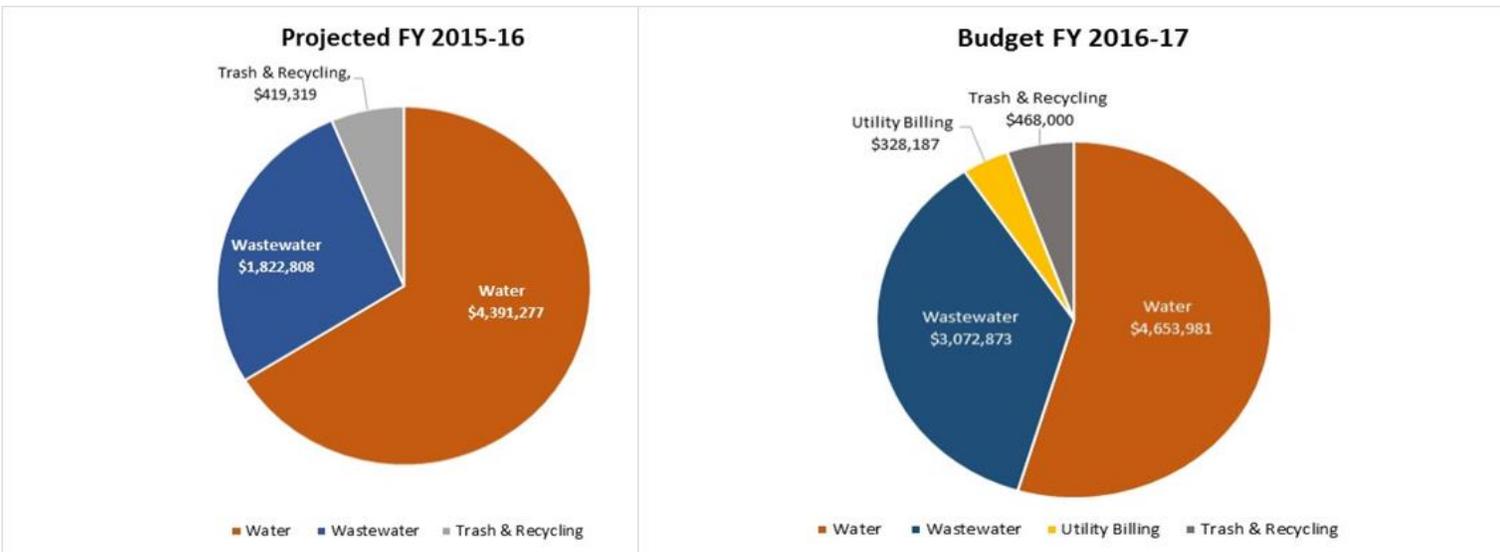
City of Celina Annual Budget

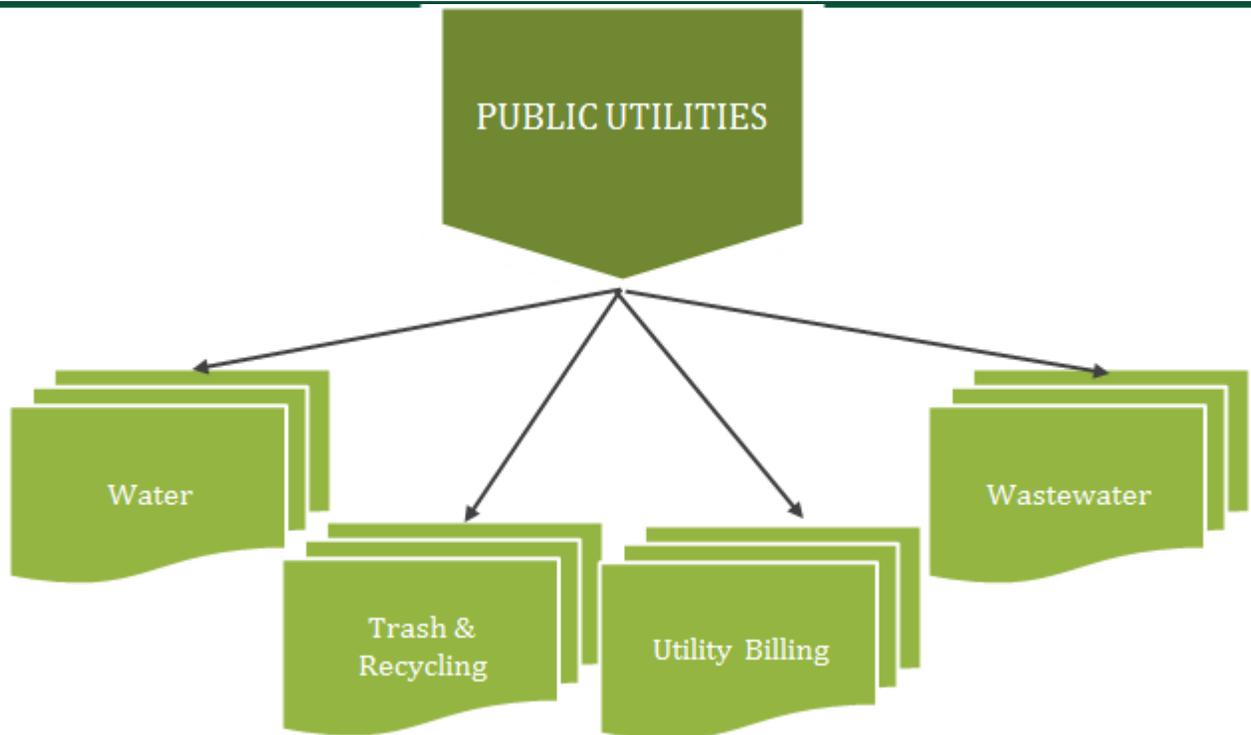
FY2017

Water and Wastewater Fund Expenses

| Summary of Expenses by Department | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 | Projected FY 2015-16 | Budget FY 2016-17 | FY 16/17 % Change |
|--------------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| EXPENSES | | | | | | |
| Water Department | 2,071,495 | 2,660,098 | 4,047,953 | 4,391,277 | 4,653,981 | 5.98% |
| Wastewater Department | 564,898 | 706,909 | 1,824,532 | 1,822,808 | 3,072,873 | 68.58% |
| Utility Billing | - | - | - | - | 328,187 | 100.00% |
| Trash & Recycling | 368,754 | 354,733 | 419,319 | 419,319 | 468,000 | 11.61% |
| TOTAL EXPENSES | \$ 3,005,147 | \$ 3,721,740 | \$ 6,291,804 | \$ 6,633,404 | \$ 8,523,041 | 28.49% |

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





Fountain at Old Celina Park

Water and Wastewater Fund

The Water & Wastewater Fund is responsible for maintaining 112 miles of water line, 626 fire hydrants, 74 miles of sewer lines, and treating approximately 507.5 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.

Water Department

Mission Statement

To provide the citizens of Celina with high quality drinking water through stewardship that promotes conservation, minimal interruption of service and water loss while furnishing accurate metering of consumption.



FY 2015-16 Accomplishments:

- Implemented a cloud-based work order system
- Implemented GIS with in-field capabilities
- Implemented a pump and motor maintenance, repair and replacement program
- Implemented asset data collection
- Completed a SCADA software upgrade
- Repaired over 200 water leaks
- Performed 3,000 line locates
- Reduced water loss 15%
- Installed more than 500 new meters
- Replaced more than 270 broken meters due to residential construction
- Performed over 380 investigations and repairs to maintain accurate water consumption data

Completed the installation of AMR meters for existing services

Updated the fee schedule for the collection of meter costs and service charges associated with operations

Completed a water system model

- Completed a rate study and impact fee review
- Implemented a Revised Total Coliform Rule sampling site plan and Nitrification Action Plan

FY 2016-17 Objectives:

- Implement an annual safety program
- Update department standard operating procedures
- Complete asset data collection
- Implement an asset management program
- Continue to utilize the work order system to improve customer service, accountability and reporting
- Reduce the unaccounted water loss an additional 5%
- Implement a valve and hydrant maintenance program
- Identify and abandon redundant water mains
- Continue downtown rehabilitation program

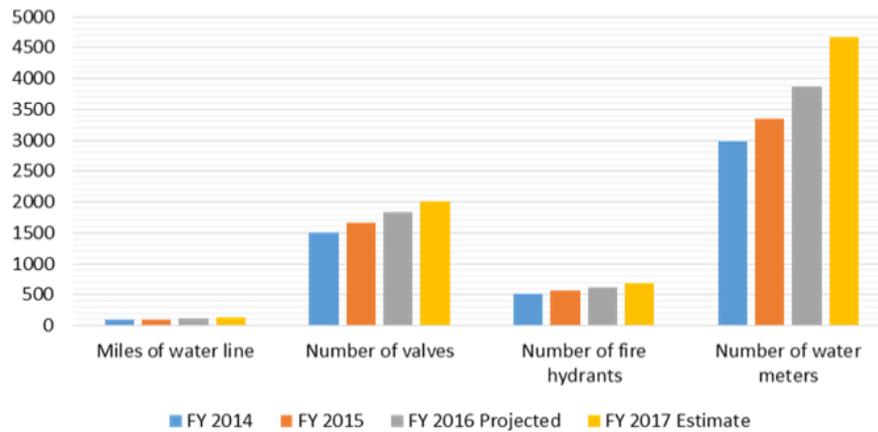


Water and Wastewater Fund —Water

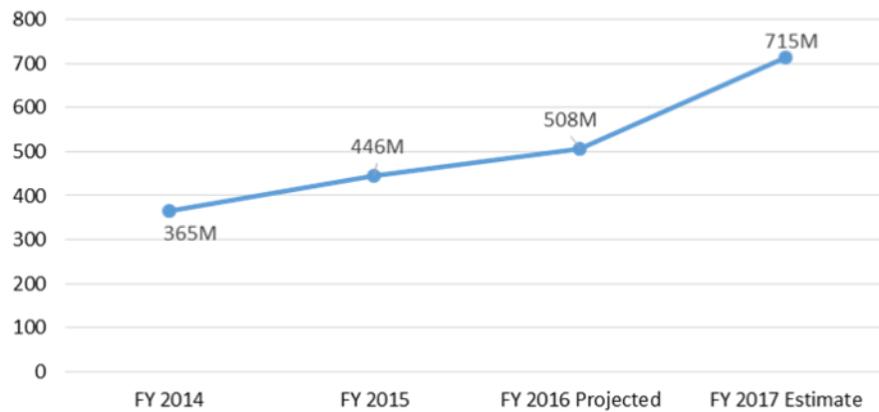


| | FY 2014 | FY 2015 | FY 2016 Projected | FY 2017 Estimate |
|---|---------|---------|-------------------|------------------|
| Gallons of Water Treated (In Million Gallons) | 365 | 446 | 508 | 7,150 |
| Miles of water line | 90 | 100 | 112 | 123 |
| Number of valves | 1,514 | 1,666 | 1,833 | 2,016 |
| Number of fire hydrants | 517 | 569 | 626 | 688 |
| Number of water meters | 2,986 | 3,351 | 3,875 | 4,680 |

Water Department



Gallons of Water Treated (In Million Gallons)



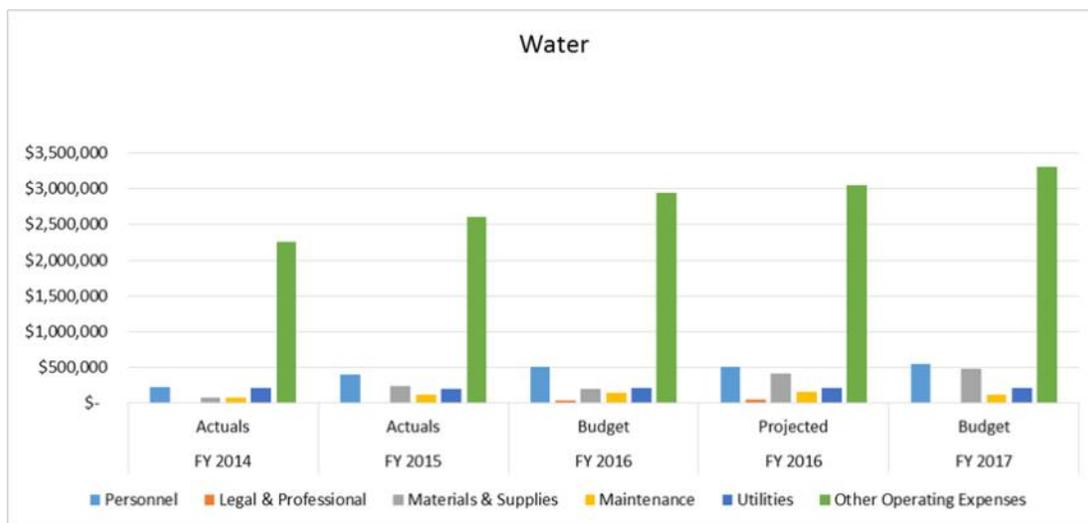
Fund: Water/Wastewater Fund
 Department: Water
 Account Group: 202-521

| Expenses | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 232,038 | \$ 403,208 | \$ 512,082 | \$ 507,665 | \$ 544,413 | \$ 36,748 | 7% | \$ 32,331 |
| Legal & Professional | 8,411 | 11,451 | 41,500 | 47,689 | 10,000 | (37,689) | -79% | (31,500) |
| Trash & Recycling | 368,754 | - | - | - | - | | 0% | |
| Materials & Supplies | 86,087 | 241,735 | 205,675 | 415,675 | 477,540 | 61,865 | 15% | 271,865 |
| Maintenance | 75,647 | 118,780 | 141,100 | 163,500 | 115,890 | (47,610) | -29% | (25,210) |
| Utilities | 209,674 | 199,950 | 211,170 | 212,750 | 209,460 | (3,290) | -2% | (1,710) |
| Other Operating Expenses | 2,256,958 | 2,605,589 | 2,936,426 | 3,043,998 | 3,296,678 | 252,680 | 8% | 360,252 |
| Total Expenses | \$ 3,237,569 | \$ 3,580,713 | \$ 4,047,953 | \$ 4,391,277 | \$ 4,653,981 | \$ 262,704 | 6% | \$ 606,028 |

| | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | Personnel Change |
|-------------------------|----------|----------|----------|-----------|-------------|------------------|
| Personnel | Actual | Actual | Budget | Projected | Budget | |
| Water Supervisor | 0 | 1 | 1 | 1 | 1 | 0 |
| Water Plant Operator | 1 | 0 | 0 | 0 | 0 | 0 |
| Water Crew Leader | 0 | 0 | 0 | 0 | 1 | 1 |
| Water Technician | 2 | 3 | 3 | 3 | 3 | 0 |
| Meter Supervisor | 0 | 0 | 1 | 1 | 1 | 0 |
| Senior Meter Technician | 0 | 0 | 0 | 0 | 1 | 1 |
| Meter Technician | 0 | 0 | 1 | 1 | 1.5 | 0.5 |
| Equipment Operator | 0 | 1 | 1 | 1 | 1 | 0 |
| Utility Locator | 0 | 0 | 0 | 0 | 1 | 1 |
| Total Personnel | 3 | 5 | 7 | 7 | 10.5 | 3.5 |

Key Points of FY 2017 Proposed Budget

- Added 3.5 FTE to the Water Department: 1 Water Crew Leader, 1 Sr. Meter Tech, 1 Utility Locator and .5 year for Meter Tech. Total effect on the FY 2017 budget is \$158,153.
- Moved 2 Utility Billing Clerks to newly created Utility Billing department.
- Other Expenses line item includes three items that make up 66% of the budget. These items are: water purchases from UTRWD \$1,615,264 debt service payments \$1,261,634 and transfer out to General Fund \$328,000.
- Three new vehicles with a total cost of \$111,000 will be part of the 2017 bond issue.



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 2015-16 Accomplishments:

- Implemented a cloud-based work order system
- Implemented GIS with in-field capabilities
- Implemented a pump and motor maintenance, repair and replacement program
- Implemented asset data collection
- Implemented an inflow and infiltration program
- Performed more than 200 sewer repairs
- Performed more than 2,400 line locates
- Performed more than 750 residential service line inspections
- Responded to more than 100 service calls
- Reduced inflow and infiltration by 42%
- Completed a wastewater system model
- Completed a rate study and impact fee review
- Completed panel upgrades to three lift stations



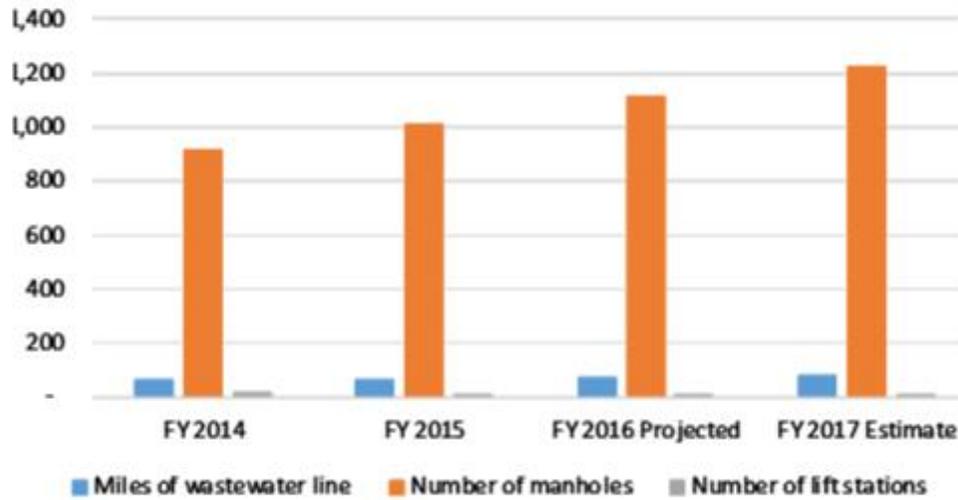
FY 2016-17 Objectives:

- Implement an annual safety program
- Update department standard operating procedures
- Complete asset data collection
- Implement an asset management program
- 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 cleaning and video inspection program
- Continue downtown rehabilitation program
- Rehabilitate the Downtown Wastewater Treatment Plant to provide increased treatment capacity

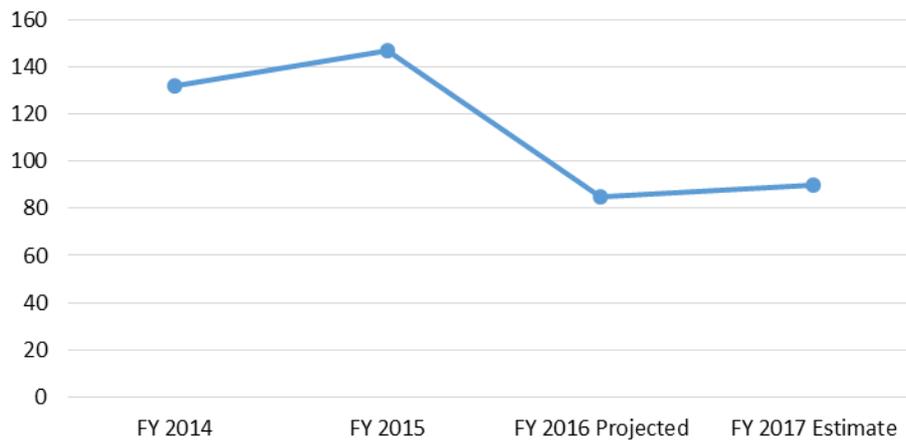
| | FY 2014 | FY 2015 | FY 2016 Projected | FY 2017 Estimate |
|--|----------------|----------------|--------------------------|-------------------------|
| Gallons of Wastewater Treated (In Million Gallons) | 132 | 147 | 85 | 90 |
| Miles of wastewater line | 61 | 67 | 74 | 81 |
| Number of manholes | 920 | 1,013 | 1,115 | 1,226 |
| Number of lift stations | 13 | 12 | 11 | 11 |



Wastewater Department



Gallons of Wastewater Treated
(In Million Gallons)



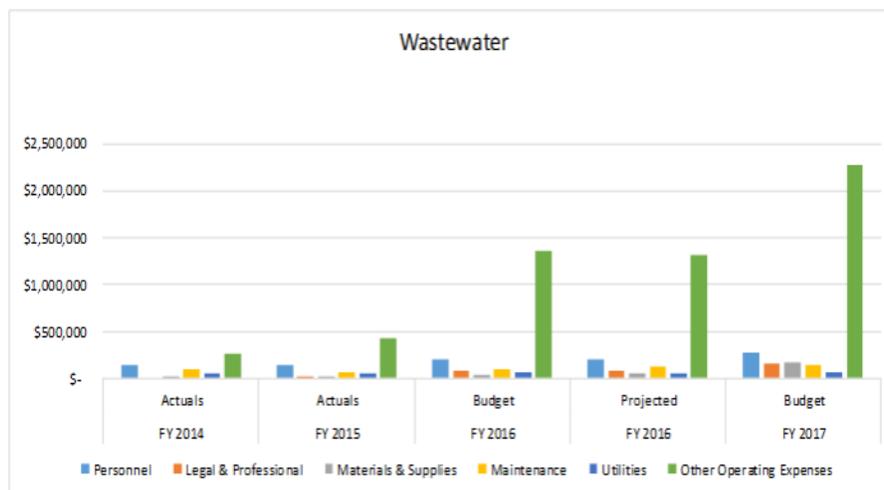
Fund: Water/Wastewater Fund
 Department: Wastewater
 Account Group: 202-522

| Expenses | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|--------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ 141,610 | \$ 145,853 | \$ 202,441 | \$ 203,613 | \$ 274,578 | \$ 70,965 | 35% | \$ 72,137 |
| Legal & Professional | - | 160 | 80,000 | 75,000 | 155,000 | 80,000 | 107% | 75,000 |
| Materials & Supplies | 18,670 | 18,378 | 34,175 | 43,675 | 172,775 | 129,100 | 296% | 138,600 |
| Maintenance | 101,368 | 63,333 | 97,000 | 127,750 | 140,620 | 12,870 | 10% | 43,620 |
| Utilities | 42,515 | 54,828 | 59,690 | 56,820 | 61,060 | 4,240 | 7% | 1,370 |
| Other Operating Expenses | 260,734 | 424,357 | 1,351,226 | 1,315,950 | 2,268,840 | 952,890 | 72% | 917,614 |
| Total Expenses | \$ 564,897 | \$ 706,909 | \$ 1,824,532 | \$ 1,822,808 | \$ 3,072,873 | \$ 1,250,065 | 68.6% | \$ 1,248,341 |

| Personnel | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Personnel Change |
|---------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| Wastewater Supervisor | 0 | 1 | 1 | | | 0 |
| Wastewater Plant Operator | 1 | 0 | 0 | 0 | 0 | 0 |
| Wastewater Crew Leader | 0 | 0 | 0 | 0 | 1 | 1 |
| Maintenance Worker | 1 | 2 | 3 | 3 | 3 | 0 |
| Wastewater Technician | 0 | 0 | 0 | 0 | 0.5 | 0.5 |
| Total Personnel | 2 | 3 | 4 | 3 | 4.5 | 1.5 |

Key Points of FY 2017 Proposed Budget

1. Added 1 Wastewater Crew Leader and 1 Wastewater Technician for half the year. The total cost is \$69,815.
2. This budget appropriates the following: \$120,00 for Vac service, cleaning and CCTV, manhole and sewer line repairs and \$150,000 for an I & I Study.
3. Requesting an additional utility truck with a cost of \$45,000 which will be included in the 2017 bond issue.
4. Other Expenses line item includes the City's contract costs and debt service payments to UTRWD and debt service payments relating to water/sewer projects.

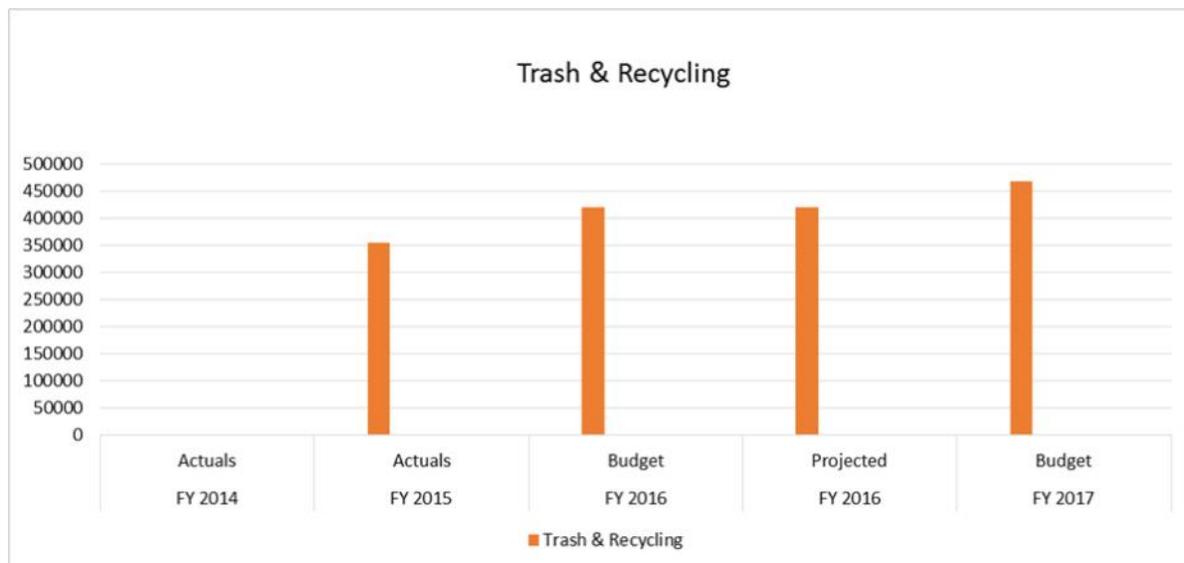


Fund: Water/Wastewater Fund
 Department: Trash & Recycling
 Account Group: 202-523

| Expenses | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|-----------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Trash & Recycling | - | 354,733 | 419,319 | 419,319 | 468,000 | 48,681 | 11.6% | 48,681 |
| Total Expenses | \$ - | \$ 354,733 | \$ 419,319 | \$ 419,319 | \$ 468,000 | \$ 48,681 | 11.6% | \$ 48,681 |

Key Points of FY 2017 Proposed Budget

1. Budget assumes a 12% increase in the number of customers per year.
 2. Trash & Recycling services provided by third party-Progressive Waste Solutions.
- In FY2014 Trash & Recycling expenses were budgeted in the Water Department budget.



Utility Billing

The Utility Billing Department is a newly created department for FY 2017.

Mission Statement:

To collect and process accurate information while providing outstanding customer service

FY 2015-2016 Accomplishments:

- Processed 1670 new applications (projected)
- Successfully implemented Stormwater Utility fee in partnership with Engineering Department
- Implemented MyGov work order system
- Improved advanced metering infrastructure data through monthly auditing
- 760 new water meters processed (projected)
- Billed and maintained over 3,800 customers monthly

FY 2016-2017 Objectives:

- Refresh policy and procedure handbook
- Create training manuals for all processes
- Implement automated call system for outstanding balances to reduce disconnects
- Explore customer account data applications
- Hire Field Technician to focus on meter reading and investigation as well as connects and disconnects
- Partner with Water Department to improve gallon pumped vs. gallons billed metric
- Increase percentage of customers that pay online

Water and Wastewater Fund- Utility Billing



New Customers Processed

| | FY 14 | FY 15 | FY 16 Projected | FY 17 Estimate |
|---------------|------------|--------------|-----------------|----------------|
| Singe Family | 873 | 1,178 | 1,571 | 1,960 |
| Multi Family | 27 | 32 | 28 | 35 |
| Commerical | 57 | 60 | 68 | 80 |
| City Property | 0 | 3 | 4 | 0 |
| School | 0 | 0 | 1 | 1 |
| Total | 957 | 1,273 | 1,672 | 2,076 |

Total Number of Accounts Served

| FY 14 | FY 15 | FY 16 Projected | FY 17 Estimate |
|-------|-------|-----------------|----------------|
| 2,828 | 3,351 | 3,850 | 4,350 |



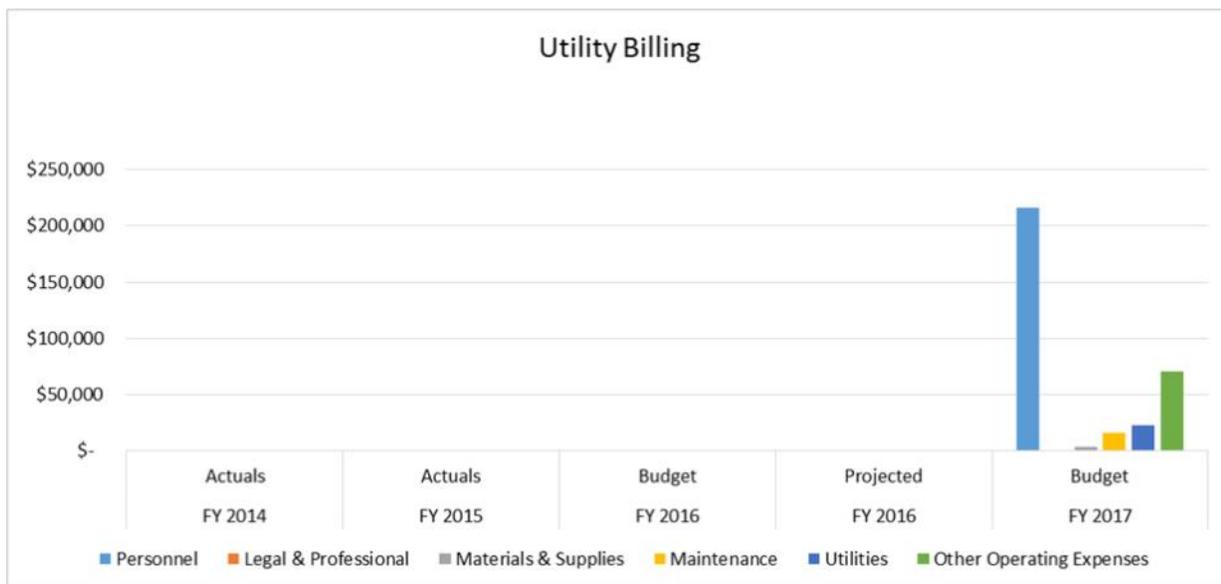
Fund: Water/Wastewater Fund
 Department: Utility Billing
 Account Group: 202-524

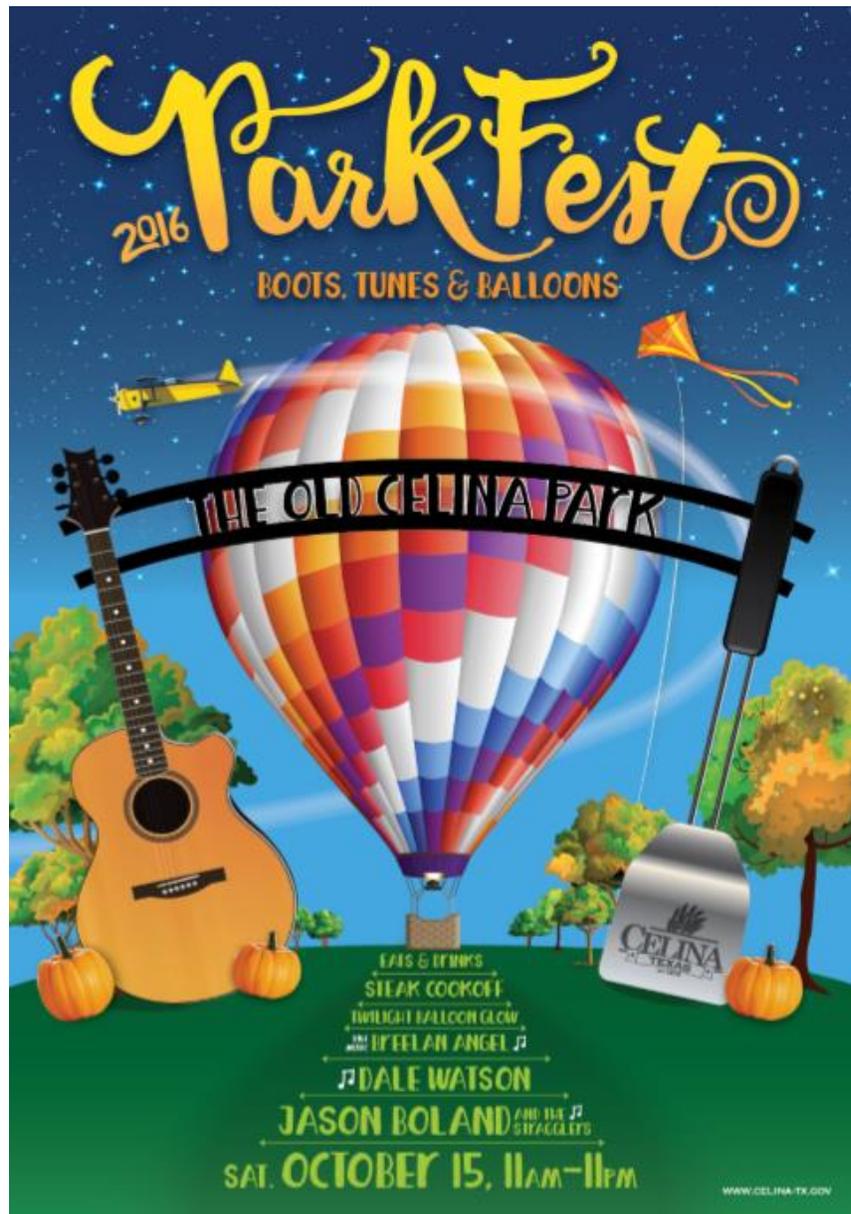
| Expenses | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|--------------------------|-------------|-------------|-------------|-------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ 215,798 | \$ 215,798 | 100% | \$ 215,798 |
| Legal & Professional | - | - | - | - | - | - | 100% | - |
| Materials & Supplies | - | - | - | - | 3,750 | 3,750 | 100% | 3,750 |
| Maintenance | - | - | - | - | 15,444 | 15,444 | 100% | 15,444 |
| Utilities | - | - | - | - | 22,296 | 22,296 | 100% | 22,296 |
| Other Operating Expenses | - | - | - | - | 70,900 | 70,900 | 100% | 70,900 |
| Total Expenses | \$ - | \$ - | \$ - | \$ - | \$ 328,188 | \$ 328,188 | 100% | \$ 328,188 |

| Personnel | FY 2014 Actual | FY 2015 Actual | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Personnel Change |
|------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| Utility Billing Clerks | 1 | 2 | 2 | 2 | 2 | 0 |
| Utility Billing Manager | 0 | 0 | 1 | 1 | 1 | 0 |
| Utility Billing Field Tech I | 0 | 0 | 0 | 0 | 0.5 | 0.5 |
| Total Personnel | 1 | 2 | 3 | 3 | 3.5 | 0.5 |

Key Points of FY 2017 Proposed Budget

1. Moved 2 Utility Billing Clerks to newly created Utility Billing department. Previously, they were included in the Water Department.
2. This budget requests \$30,000 for a Ford F-150 Extended Cab utility truck for the new UB Field Tech I position.





*Celina's Annual Park Fest Flyer
(Formerly Balloon Festival)*

Debt Service Fund

Debt Service Fund Summary

History of Ad Valorem Tax Rate & 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 the payment of principal, interest and related costs on general long-term debt incurred by the City.

Debt Policies

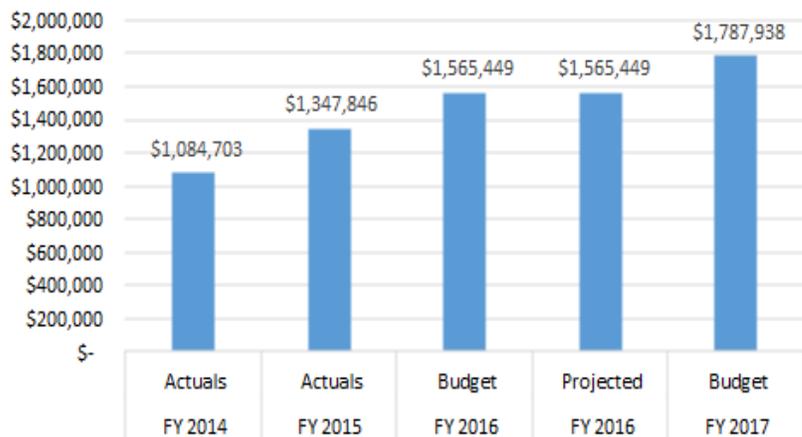
- Debt will not be used for operating costs.
- Whenever possible, the City shall identify alternative sources of funding and availability to minimize the use of debt financing.
- Whenever possible, the City shall use special assessment, revenue or other self-supporting debt instead of general obligation 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 up on 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 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.



Five Year Debt Service Comparison



Debt Service Fund



City of Celina Annual Budget

FY2017

Fund: 103

Department: Debt Service Fund

| Revenues | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Property Taxes | \$ 937,036 | \$ 1,217,693 | \$ 1,395,449 | \$ 1,434,285 | \$ 1,587,931 | \$ 153,646 | 11% | 192,482 |
| Contributions | 170,000 | 200,000 | 170,000 | 200,000 | \$ 200,000 | \$ - | 0% | 30,000 |
| Interest | 3,763 | 4,858 | 5,000 | 6,436 | \$ 5,000 | \$ (1,436) | -22% | - |
| Misc Revenue | - | - | - | - | \$ - | \$ - | 0% | - |
| Transfers | - | 30,000 | - | - | - | \$ - | 0% | - |
| Total Revenues | \$ 1,110,799 | \$ 1,452,551 | \$ 1,570,449 | \$ 1,640,721 | \$ 1,792,931 | \$ 152,210 | 9% | \$ 222,482 |

| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Debt Service | \$ 1,084,703 | \$ 1,347,846 | \$ 1,565,449 | \$ 1,565,449 | \$ 1,787,938 | \$ 222,489 | 14% | \$ 222,489 |
| | | | | | | | | - |
| Total Expenditures | \$ 1,084,703 | \$ 1,347,846 | \$ 1,565,449 | \$ 1,565,449 | \$ 1,787,938 | \$ 222,489 | 14% | \$ 222,489 |
| Revenues less Expenditures | \$ 26,096 | \$ 104,705 | \$ 5,000 | \$ 75,272 | \$ 4,993 | | | |
| Beginning Fund Balance | 515,274 | \$ 541,370 | \$ 646,074 | \$ 646,074 | \$ 721,346 | \$ 222,489 | 12% | |
| Ending Fund Balance | \$ 541,370 | \$ 646,074 | \$ 651,074 | \$ 721,346 | \$ 726,339 | \$ 444,978 | 1% | |

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

Net Debt Service
City of Celina, Texas
All Outstanding Tax Supported Debt
As of Fiscal Year 2016
(in dollars \$)

| Period Ending | Principal | Interest | Total Debt Service | Net Debt Service |
|---------------|---------------|--------------|--------------------|------------------|
| 09/30/2016 | 841,125.00 | 724,024.38 | 1,565,149.38 | 1,565,149.38 |
| 09/30/2017 | 982,509.50 | 805,428.02 | 1,787,937.52 | 1,787,937.52 |
| 09/30/2018 | 1,146,109.50 | 778,807.06 | 1,924,916.56 | 1,924,916.56 |
| 09/30/2019 | 1,238,333.00 | 751,701.12 | 1,990,034.12 | 1,990,034.12 |
| 09/30/2020 | 1,273,320.00 | 719,951.32 | 1,993,271.32 | 1,993,271.32 |
| 09/30/2021 | 1,309,738.50 | 685,510.98 | 1,995,249.48 | 1,995,249.48 |
| 09/30/2022 | 1,299,804.00 | 646,284.58 | 1,946,088.58 | 1,946,088.58 |
| 09/30/2023 | 1,348,962.50 | 601,328.00 | 1,950,290.50 | 1,950,290.50 |
| 09/30/2024 | 1,298,121.00 | 553,613.66 | 1,851,734.66 | 1,851,734.66 |
| 09/30/2025 | 1,341,999.00 | 504,859.78 | 1,846,858.78 | 1,846,858.78 |
| 09/30/2026 | 1,396,157.50 | 454,839.82 | 1,850,997.32 | 1,850,997.32 |
| 09/30/2027 | 1,325,035.50 | 402,198.78 | 1,727,234.28 | 1,727,234.28 |
| 09/30/2028 | 1,368,913.50 | 351,159.64 | 1,720,073.14 | 1,720,073.14 |
| 09/30/2029 | 1,432,511.00 | 294,222.40 | 1,726,733.40 | 1,726,733.40 |
| 09/30/2030 | 1,325,000.00 | 234,056.26 | 1,559,056.26 | 1,559,056.26 |
| 09/30/2031 | 1,365,000.00 | 181,012.50 | 1,546,012.50 | 1,546,012.50 |
| 09/30/2032 | 1,315,000.00 | 125,325.00 | 1,440,325.00 | 1,440,325.00 |
| 09/30/2033 | 1,085,000.00 | 71,800.00 | 1,156,800.00 | 1,156,800.00 |
| 09/30/2034 | 400,000.00 | 27,700.00 | 427,700.00 | 427,700.00 |
| 09/30/2035 | 205,000.00 | 10,450.00 | 215,450.00 | 215,450.00 |
| 09/30/2036 | 30,000.00 | 900.00 | 30,900.00 | 30,900.00 |
| | 23,327,639.50 | 8,925,173.30 | 32,252,812.80 | 32,252,812.80 |

Debt Service Fund



Debt Service Fund

Debt service payments pertaining to water and wastewater projects are budgeted and paid out of the Water and Wastewater fund.

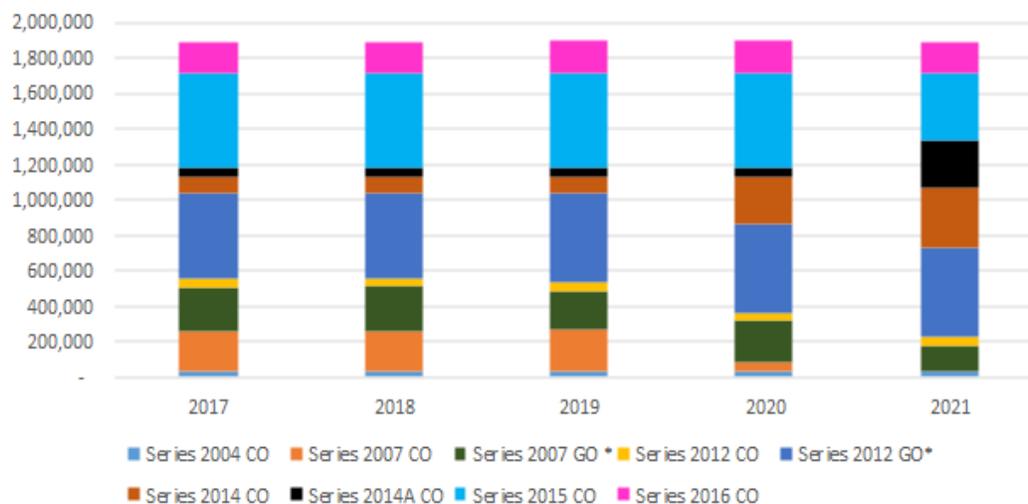
The following table and chart shows the five year debt service for water and wastewater projects.

| | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> |
|------------------|----------------|----------------|----------------|----------------|----------------|
| Series 2004 CO | 28,753 | 28,652 | 28,826 | 28,651 | 28,715 |
| Series 2007 CO | 232,060 | 230,760 | 233,988 | 56,788 | - |
| Series 2007 GO * | 246,876 | 248,963 | 222,010 | 228,215 | 146,896 |
| Series 2012 CO | 50,200 | 49,600 | 49,000 | 48,100 | 52,200 |
| Series 2012 GO* | 481,650 | 478,650 | 500,550 | 497,500 | 499,150 |
| Series 2014 CO | 88,150 | 92,950 | 92,650 | 267,350 | 341,650 |
| Series 2014A CO | 48,335 | 52,825 | 52,163 | 51,500 | 260,838 |
| Series 2015 CO | 534,525 | 526,725 | 529,025 | 530,525 | 381,900 |
| Series 2016 CO | 181,881 | 181,856 | 186,556 | 186,106 | 180,656 |
| | \$ 1,892,430 | \$ 1,890,981 | \$ 1,894,767 | \$ 1,894,735 | \$ 1,892,004 |

CO= Certificates of Obligation

*Refunding Bonds

5 Year Debt Service
Water & Wastewater
Supported Debt



Net Debt Service
City of Celina, Texas
All Outstanding Water & Wastewater Supported Debt
As of Fiscal Year 2016
(in dollars \$)

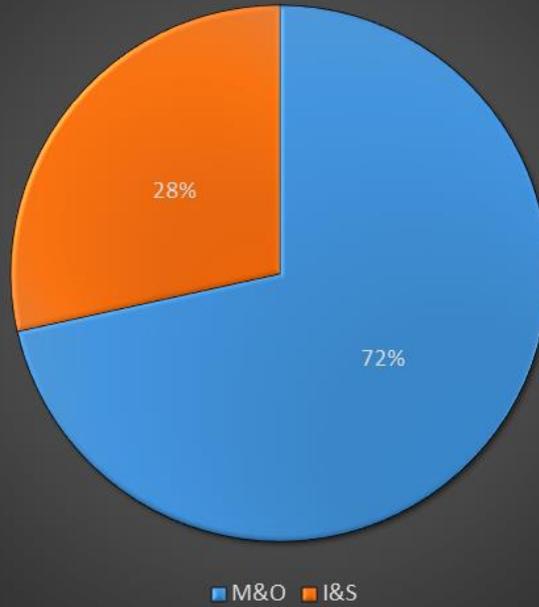
| Period Ending | Principal | Interest | Total Debt Service | Net Debt Service |
|---------------|----------------------|----------------------|----------------------|----------------------|
| 09/30/2016 | 848,875.00 | 642,860.32 | 1,491,735.32 | 1,491,735.32 |
| 09/30/2017 | 1,032,490.50 | 859,959.86 | 1,892,450.36 | 1,892,450.36 |
| 09/30/2018 | 1,068,890.50 | 822,090.44 | 1,890,980.94 | 1,890,980.94 |
| 09/30/2019 | 1,101,667.00 | 793,100.16 | 1,894,767.16 | 1,894,767.16 |
| 09/30/2020 | 1,136,680.00 | 758,054.94 | 1,894,734.94 | 1,894,734.94 |
| 09/30/2021 | 1,170,261.50 | 721,742.80 | 1,892,004.30 | 1,892,004.30 |
| 09/30/2022 | 1,210,196.00 | 685,354.18 | 1,895,550.18 | 1,895,550.18 |
| 09/30/2023 | 1,246,037.50 | 647,375.76 | 1,893,413.26 | 1,893,413.26 |
| 09/30/2024 | 1,291,879.00 | 606,007.62 | 1,897,886.62 | 1,897,886.62 |
| 09/30/2025 | 1,028,001.00 | 553,476.50 | 1,581,477.50 | 1,581,477.50 |
| 09/30/2026 | 1,073,842.50 | 508,441.46 | 1,582,283.96 | 1,582,283.96 |
| 09/30/2027 | 1,114,964.50 | 461,126.24 | 1,576,090.74 | 1,576,090.74 |
| 09/30/2028 | 1,161,086.50 | 420,759.12 | 1,581,845.62 | 1,581,845.62 |
| 09/30/2029 | 1,207,489.00 | 377,240.12 | 1,584,729.12 | 1,584,729.12 |
| 09/30/2030 | 1,215,000.00 | 331,493.76 | 1,546,493.76 | 1,546,493.76 |
| 09/30/2031 | 1,265,000.00 | 284,825.00 | 1,549,825.00 | 1,549,825.00 |
| 09/30/2032 | 1,320,000.00 | 235,025.00 | 1,555,025.00 | 1,555,025.00 |
| 09/30/2033 | 1,315,000.00 | 182,825.00 | 1,497,825.00 | 1,497,825.00 |
| 09/30/2034 | 1,370,000.00 | 128,450.00 | 1,498,450.00 | 1,498,450.00 |
| 09/30/2035 | 1,315,000.00 | 71,400.00 | 1,386,400.00 | 1,386,400.00 |
| 09/30/2036 | 545,000.00 | 16,350.00 | 561,350.00 | 561,350.00 |
| | 24,037,360.50 | 10,107,958.28 | 34,145,318.78 | 34,145,318.78 |

Debt Schedule

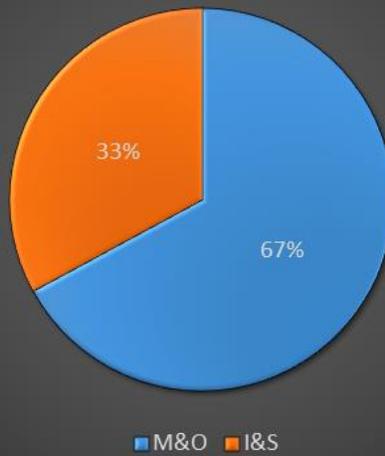


| Fiscal Year | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Tax Rate | 0.750 | 0.740 | 0.690 | 0.655 | 0.645 | 0.645 | 0.645 | 0.645 | 0.645 | 0.645 | 0.645 | 0.645 | 0.645 |
| M&O | 0.530 | 0.450 | 0.414 | 0.507 | 0.541 | 0.527 | 0.585 | 0.565 | 0.476 | 0.462 | 0.433 | 0.435 | 0.423 |
| I&S | 0.220 | 0.290 | 0.276 | 0.148 | 0.104 | 0.118 | 0.060 | 0.080 | 0.170 | 0.184 | 0.212 | 0.211 | 0.222 |

FY 2014 Tax Rate Allocations

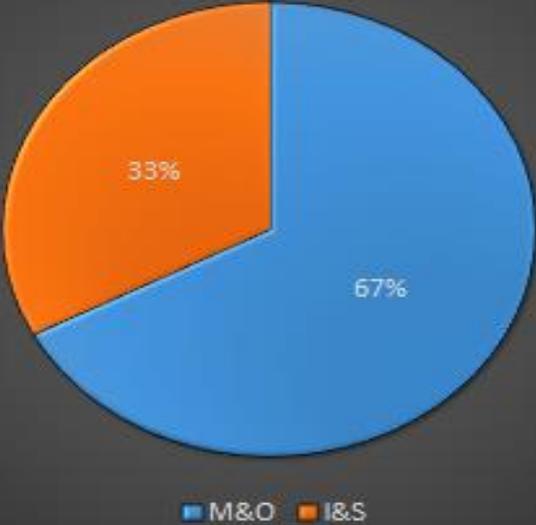


FY 2015 Tax Rate Allocations

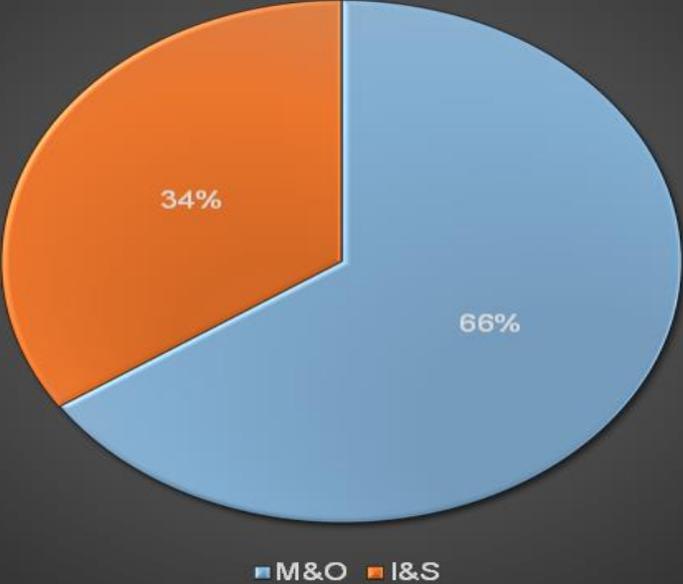




FY 2016 Tax Rate Allocations



FY 2017 Tax Rate Allocations



STAR ON THE SQUARE WARS

Saturday, November 14th

Event Starts: 4:00 PM

Movie Starts: 6:30 PM*

- Jedi Training
- Build -Your-Own Lightsaber
- Homemade Space Ship Contest
- Costume Contest
- Character Photos
- Trivia Contest
- Red Carpet Premier Giveaway
- Outdoor movie on the Square

* Due to Copyright regulations we will be showing *Star Wars The Clone Wars*

Thank You To Our Sponsors

CELINA TOTAL FOOT CARE
H. Shale Brant DPM

TRUTEX INSURANCE GROUP

Grayson Collin Electric Cooperative

suddenlink

Vortex Remodeling and Construction LLC

LORI VADEN GROUP

Liberty Mutual INSURANCE

DFW IMPROVED

Celina's Main Street Event-Star Wars on the Square Flyer

Main Street Fund

Main Street Fund Summary

Main Street Fund



The Celina Main Street Program is an all-volunteer organization that accomplishes its work through four, standing committees and nine event/ fundraising committees. The Program also consists of a volunteer advisory board, assisting in coordination, and a paid director to oversee administration.

The Celina Main Street Program utilizes public and private partnerships, along with the Main Street 4-point approach to organization, promotion, design and economic restructuring, to develop downtown Celina into a center of cultural and economic vitality and to safeguard Celina's rich history through targeted revitalization and preservation.



*Main Street's
Fun Day Event*



Design Committee-FY 15-16 Accomplishments:

- Improved the 28 flower containers around the square/partnership with KCB
- Secured donations and purchased new Christmas lights for around the square
- Helped business owners and merchants with FREE design assistance from Texas Historical Commission
- Held annual Historical Preservation week activity with Fourth Graders

Economic Restructuring- FY 15-16 Accomplishments:

- Removed old dilapidated billboard from Preston Road. New committee formed to work on new sign project at Preston and Pecan.
- Held new marketing and retail therapy events to drive traffic to retailers
- Finished *I WISH* Empty Building sticker event on old Celina Drug building for research

Promotions/Events- FY 15-16 Event Accomplishments:

- Increased attendance at Farmers Market on Friday nights and organized volunteers to do tear down instead of Parks departments
- Celina FUN DAY-Return of the decade old event. Planned in only 3 months
- Christmas Gift Tour-Increased event by adding brunch and kept all locations in Celina
- Christmas on the Square-Increased attendance by adding new activities.
- Cajun Fest-Served on City's committee to build social media and attendance. Recruited 45 volunteers to work event

Main Street Fund



- Increased number of Movies on the Square and increase event activities and attendance. Used volunteers to do set up and tear down instead of Parks and Public Works departments
- Increased social media presence and engaged our fans over 500% from previous year

Organization- FY 15-16 Accomplishments:

- Set up and recruited committee members for four committees that helped develop future Board members
- Attended Main Street training conferences
- Annual Golf Tournament Fundraiser
- Established committee and expanded tournament while cutting back on expenses

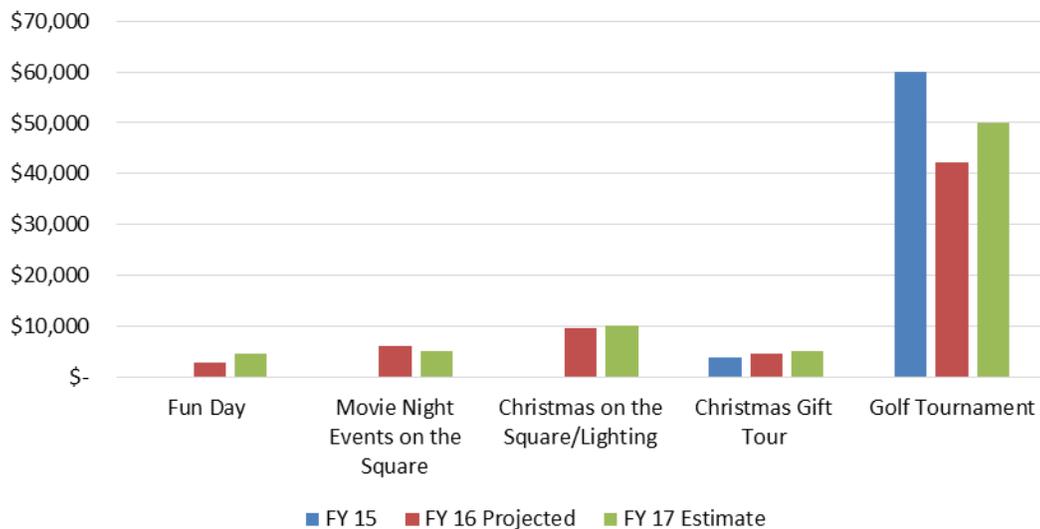
| Main Street | FY 15 | FY 16 Projected | FY 17 Estimate |
|----------------------------------|-------------|-----------------|----------------|
| Event Revenue | | | |
| Fun Day 2015 | NA | \$2,701.00 | \$4,500.00 |
| Movie Night Events on the Square | NA | \$6,165.00 | \$5,000.00 |
| Christmas on the Square/Lighting | NA | \$9,500.00 | \$10,000.00 |
| Christmas Gift Tour | \$3,750.00 | \$4,700.00 | \$5,000.00 |
| Golf Tournament | \$60,128.00 | \$42,180.00 | \$50,000.00 |

Main Street Fund



| Main Street | FY 15 | FY 16 Projected | FY 17 Estimate |
|--|-------|-----------------|----------------|
| Event Attendance | | | |
| Fun Day 2015 | NA | 1,000 | 2,500 |
| Movie Nights on the Square (3) Prior (7) Current | 450 | 2,400 | 4,000 |
| New Guinness World Record Event | NA | NA | 750 |
| Christmas on the Square | 400 | 1,800 | 3,500 |
| Christmas Gift Tour | 150 | 150 | 150 |
| Cajun Fest (Volunteer recruitment and Social media PR/Adv) | 4,000 | 10,000 | 15,000 |
| New Wine and Music Festival Event | NA | NA | 2,500 |
| Social Media Achievements | | | |
| Main Street Facebook Fans | 1,300 | 3,500 | 5,000 |
| Farmers Market Facebook Fans | 275 | 1,566 | 2,000 |
| Cajun Fest | 945 | 2,205 | 4,000 |

Comparison of Event Revenues



Main Street Fund



Christmas on the Square



| | | | |
|---------|---------|----------|---------|
| Apr. 1 | May 20 | July 1 | Oct. 14 |
| Apr. 15 | June 10 | Sept. 16 | Oct. 28 |
| May 6 | June 17 | Sept. 30 | Nov. 4 |

FARMERS MARKET
Friday Night on Celina's Historic Square

6:30 - 9:30 PM
142 North Ohio Street • Celina, Texas

celina-tx.gov

Live Local Music!

Shops Open!

CelinaLadiesAndFriends.com

Celina's Main Street-Farmers' Market Flyer

Special Assessment Revenue Fund
Public Safety Capital Replacement Fund

Fund Descriptions

Fund Summaries

Special Assessment Revenue Fund



Special Assessment Revenue Fund

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).

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 eight (8) Public Improvement Districts that it will collect a special assessment from. This fund is a governmental fund and a modified basis of accounting is used.



Examples of some of Celina’s PIDs



The Parks at Wilson Creek



Special Assessment Revenue Fund

City of Celina Annual Budget

FY2017

Fund: Special Assessment Revenue Fund

| Revenues | FY 2014 Actuals | FY 2015 Actuals | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY 2017 Budget/Projected \$ Change | FY 2017 Budget/Projected % Change | Change from FY 2016 Budget |
|-----------------------|--------------------|--------------------|-------------------|----------------------|-------------------|--|---|-------------------------------|
| Special Assessments | | | | | | | | - |
| Contributions | | | | 205,714 | 287,798 | \$ 82,084 | 40% | 287,798 |
| Total Revenues | \$ - | \$ - | \$ - | \$ 205,714 | \$ 287,798 | \$ 82,084 | 40% | \$ 287,798 |

| Expenditures | FY 2014 Actuals | FY 2015 Actuals | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | Budget/Projected \$ Change | Budget/Projected % Change | Change from FY 2016 Budget |
|-----------------------------------|--------------------|--------------------|-------------------|----------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| Miscellaneous Expense | | | | | | \$ - | 0% | \$ - |
| Transfers | | | | 205,714 | 287,798 | 82,084 | 0% | 287,798 |
| Total Expenditures | \$ - | \$ - | \$ - | \$ 205,714 | \$ 287,798 | \$ 82,084 | 100% | \$ 287,798 |
| Revenues less Expenditures | \$ - | \$ - | \$ - | \$ 0 | \$ - | | | |
| Beginning Fund Balance | | | | \$ - | \$ - | \$ - | 0% | |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | |

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).

Budgeted revenues are PID contributions to the City's debt service payments as per PID agreements.



Public Safety Capital Replacement Fund



City of Celina Annual Budget

FY2017

Fund: Public Safety Capital Replacement

| Revenues | FY 2014 Actuals | FY 2015 Actuals | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY 2017 Budget/Projected \$ Change | FY 2017 Budget/Projected % Change | Change from FY 2016 Budget |
|----------------|--------------------|--------------------|-------------------|----------------------|-------------------|--|---|-------------------------------|
| Transfers In | | | | | | \$ - | 0% | - |
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - |

| Expenditures | FY 2014 Actuals | FY 2015 Actuals | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY 2017 Budget/Projected \$ Change | FY 2017 Budget/Projected % Change | Change from FY 2016 Budget |
|----------------------------|--------------------|--------------------|-------------------|----------------------|-------------------|--|---|-------------------------------|
| Police Equip/Vehicles | | | | | \$ 170,000 | \$ 170,000 | 100% | \$ 170,000 |
| Fire Equipment | | | | | 235,000 | 235,000 | 100% | 235,000 |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 405,000 | \$ 405,000 | 100% | \$ 405,000 |
| Revenues less Expenditures | \$ - | \$ - | \$ - | \$ - | \$ (405,000) | | | |
| Beginning Fund Balance | | | | 548,358 | \$ 548,358 | \$ - | 0% | |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ 548,358 | \$ 143,358 | \$ 405,000 | -74% | |

The Public Safety Capital Equipment Fund is used to account for capital replacements, including vehicles and equipment for use by Public Safety.

It was created during FY16 and was previously included in the General Fund budget. Revenues are derived from fire and police fees charged to MUD1. The City takes a conservative approach and does not budget for this revenue.

Major budget items included are: purchase of new SCBA and other capital equipment for the Fire Department and two police cars and various equipment for the Police Department.





Celina's Main Street Outdoor Movie Night Event Flyer

Capital Improvement Project Funds

- Fire Improvement Fund
- Street Construction Fund
- Park Construction Fund
- Park Fees Fund
- Facilities Improvement Fund
- Utility Construction Fund
- Utility Impact Fees Fund
- Stormwater Drainage Fund

Capital Improvement Funds



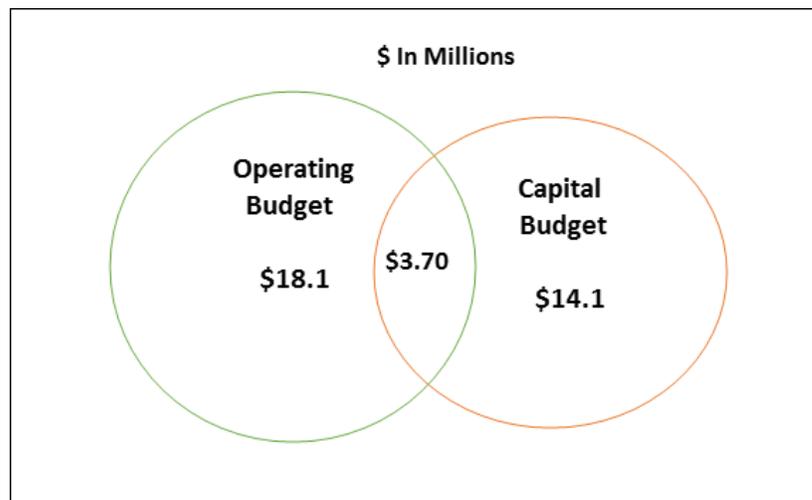
The City of Celina prepares an Operating Budget and includes its Capital Budget in the Capital Funds section; both are closely linked. The Capital Improvement Program is for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of the City. The City prepares 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 2017 impact of the Capital Budget on the Operating Budget to be approximately \$ 3.7 million (\$1.8 million for tax supported debt service and \$1.9 million for Utility CIP debt service) in addition to the maintenance and operational costs of any new capital equipment and vehicles that may be purchased with FY 2017 Certificates of Obligation.

The City plans to issue bonds during FY 2016-17.





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Capital Improvement Funds

City of Celina Annual Budget

CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

FIVE YEAR PLAN

| DESCRIPTION | PROJECT # | PROJECT STATUS | PRIOR YRS. |
|---------------------------------------|-----------|----------------|------------|
| PARKS | | | |
| Existing Soccer Fields Improvements | N/A | In Discussion | |
| Old Celina Park Improvements | N/A | In Discussion | |
| TOTAL PARKS | | | |
| ENGINEERING & PUBLIC WORKS | | | |
| <i>Buildings and Structures</i> | | | |
| CR 106 Improvements | N/A | In Discussion | |
| <i>Streets</i> | | | |
| Dump Truck | N/A | In Discussion | |
| CR 83 | N/A | In Discussion | |
| Mobberly Bridge | N/A | In Discussion | |
| FM 455/Cole Branch | N/A | In Discussion | |
| Downtown Overlay | N/A | In Discussion | |
| Downtown Rehabilitation | N/A | In Discussion | |
| Preston Hills | N/A | In Discussion | |
| High Point | N/A | In Discussion | |
| Falcon/Ascot | N/A | In Discussion | |
| Punk Carter Striping | N/A | In Discussion | |
| CR 55 | N/A | In Discussion | |
| Owensby | N/A | In Discussion | |
| Twin Lakes | N/A | In Discussion | |
| Sunset | N/A | In Discussion | |
| <i>Drainage</i> | | | |
| Drainage Master Plan | N/A | In Discussion | |
| Merritt Erosion | N/A | In Discussion | |
| Twelve Oaks Easement | N/A | In Discussion | |
| Preston Hills Easement | N/A | In Discussion | |
| Downtown | N/A | In Discussion | |

The Capital Improvement Program, unlike the Operating Budget, is a five-year financial plan and is updated 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. Revenues for the Capital Budget come primarily from bond sales, supplemented by development fees, grants and some current operating revenues. All projects are listed in order of priority. Current projects "in progress" are listed as such. Projects listed as "In Discussion" are currently being identified by staff as necessary projects that need to be considered for funding.

Capital Improvement Funds

City of Celina Annual Budget

CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

FIVE YEAR PLAN

| DESCRIPTION | PROJECT # | PROJECT STATUS | PRIOR YRS. |
|---|-----------|----------------|------------|
| <i>Water System</i> | | | |
| Water Line Extension - PaWC to Morgan - Construction | N/A | In Discussion | |
| Meter Vehicles | N/A | In Discussion | |
| Utility Truck | N/A | In Discussion | |
| Valve Maintenance Trailer | N/A | In Discussion | |
| Backhoe | N/A | In Discussion | |
| Downtown Rehabilitation | N/A | In Discussion | |
| Celina Road GST rehab | N/A | In Discussion | |
| 2 MGD EST - Construction | N/A | In Discussion | |
| Morgan Lakes EST rehab | N/A | In Discussion | |
| Parallel Waterline from DTPS to Morgan Lakes EST | N/A | In Discussion | |
| DC Ranch | N/A | In Discussion | |
| Purchase of Danville EST | N/A | In Discussion | |
| Additional Pump at Celina Rd PS | N/A | In Discussion | |
| Downtown EST rehab | N/A | In Discussion | |
| New Downtown EST | N/A | In Discussion | |
| Additional Pump at Downtown PS | N/A | In Discussion | |
| Parallel waterlines from Celina Rd PS to Downtown EST | N/A | In Discussion | |
| Parallel water lines from Coit Rd along CR-84 | N/A | In Discussion | |
| Parallel WL - Preston Rd from E Ash to Sunset | N/A | In Discussion | |

Wastewater

| | | | |
|---|-----|---------------|--|
| Vac/Camera Truck | N/A | In Discussion | |
| Utility Truck | N/A | In Discussion | |
| Downtown Rehabilitation | N/A | In Discussion | |
| Downtown WWTP Upgrade | N/A | In Discussion | |
| Land purchased for Ultimate 10MGD Trmt Plant | N/A | In Discussion | |
| Sewer Line to West WWTP - Survey/Easements/Design | N/A | In Discussion | |
| Sewer Line to West WWTP - Construction | N/A | In Discussion | |
| 2 MGD West WWTP - Survey/Easements/GeoTech/Design | N/A | In Discussion | |
| 2 MGD West WWTP - Construction | N/A | In Discussion | |

TOTAL ENGINEERING & PUBLIC WORKS

Capital Improvement Funds

City of Celina Annual Budget

CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

FIVE YEAR PLAN

| DESCRIPTION | PROJECT # | PROJECT STATUS | PRIOR YRS. |
|--|-----------|----------------|------------|
| FIRE DEPARTMENT | | | |
| Emergency Warning Light | N/A | In Discussion | |
| Cardiac Monitor Replacement | N/A | In Discussion | |
| EMS Training Mannequin | N/A | In Discussion | |
| Outdoor Warning Sirens (4) | N/A | In Discussion | |
| Enclosed Trailer | N/A | In Discussion | |
| UTV | N/A | In Discussion | |
| Pulse Point | N/A | In Discussion | |
| Fuel Tanks Station 1 | N/A | In Discussion | |
| Brush 2 Replacement | N/A | In Discussion | |
| Fire Safety Education Trailer | N/A | In Discussion | |
| Expansion Station No. 1 | N/A | In Discussion | |
| Fitness Equipment | N/A | In Discussion | |
| Fire Station No. 2 | N/A | In Discussion | |
| Station No. 2 Equipment-Quint/Medic | N/A | In Discussion | |
| TOTAL FIRE DEPARTMENT | | | |
| *N/A = NOT ASSIGNED | | | |
| CURRENT PROJECTS | | | |
| ENGINEERING & PUBLIC WORKS | | | |
| GIS Database Support, Hosting, Software | W04 | In Progress | |
| Streets | | | |
| North Preston Lakes/Preston Hills/CR128 Overlay | R02 | In Progress | |
| Willock Hills Paving Improvements | R03 | In Progress | |
| Road and Drainage Improv. Utah Street | R05 | In Progress | |
| Streets-Dump Truck/Backhoe/Small Dump Truck | R06 | In Progress | |
| Drainage | | | |
| Merritt Erosion | N/A | In Progress | |
| Water System | | | |
| Southeast Sector Water Line | W02 | In Progress | \$ 492,909 |
| Water Line North of Bridle Bend to Frontier Pkwy | W02 | In Progress | |
| 2 MGD/Water Extension | W05 | In Progress | |
| Wastewater | | | |
| SE Sector Sewer Line | S01 | In Progress | \$ 904,480 |
| SE Sector Phase 5 - MR to PaWC | S02 | In Progress | |
| FACILITIES | | | |
| City Hall Annex Remodel (Former UMC) | B02 | In Progress | \$ 799,351 |
| City Hall Remodel Phase 1 & 2 | B03 | In Progress | \$ 193,000 |
| Public Works Building Purchase/Remodel | B04 | In Progress | |
| ICS Records Management | B05 | In Progress | |
| Concrete material bins at CR 106 | B06 | In Progress | |
| FIRE DEPARTMENT | | | |
| Fire Engine | F03 | In Progress | |
| Ambulance Purchase | F04 | In Progress | |
| Digital Radios-Fire | F05 | In Progress | |
| Investigator Vehicle-Fire | F06 | In Progress | |

Capital Improvement Funds

City of Celina Annual Budget

CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

| DESCRIPTION | PROJECT # | SOURCE OF FUNDING | | |
|---------------------------------------|-----------|--------------------------|--------------------|------------------|
| | | STORMWATER DRAINAGE FEES | BONDS (AUTHORIZED) | WATER/SEWER FUND |
| PARKS | | | | |
| Existing Soccer Fields Improvements | N/A | | | |
| Old Celina Park Improvements | N/A | | | |
| TOTAL PARKS | | | | |
| ENGINEERING & PUBLIC WORKS | | | | |
| <i>Buildings and Structures</i> | | | | |
| CR 106 Improvements | N/A | | | |
| <i>Streets</i> | | | | |
| Dump Truck | N/A | | | |
| CR 83 | N/A | | | |
| Mobberly Bridge | N/A | | | |
| FM 455/Cole Branch | N/A | | | |
| Downtown Overlay | N/A | | | |
| Downtown Rehabilitation | N/A | | | |
| Preston Hills | N/A | | | |
| High Point | N/A | | | |
| Falcon/Ascot | | | | |
| Punk Carter Striping | N/A | | | |
| CR 55 | N/A | | | |
| Owensby | N/A | | | |
| Twin Lakes | | | | |
| Sunset | N/A | | | |
| <i>Drainage</i> | | | | |
| Drainage Master Plan | N/A | \$ 250,000 | | |
| Merritt Erosion | N/A | | | |
| Twelve Oaks Easement | N/A | | | |
| Preston Hills Easement | N/A | | | |
| Downtown | N/A | | | |

Capital Improvement Funds

FY 2017

| GENERAL FUND | BONDS (NOT AUTHORIZED) | GRANTS | PARK FEES | DEVELOPER CONTRIBUTIONS | NOT SPECIFIED |
|--------------|------------------------|--------|-----------|--------------------------|---------------|
| | | | | | \$ 860,000 |
| | | | | | \$ 2,543,082 |
| | | | | <i>TOTAL ALL SOURCES</i> | \$ 3,403,082 |
| | \$ 100,000 | | | | |
| | \$ 125,000 | | | | |
| | \$ 300,000 | | | | |
| | \$ 28,000 | | | | |
| | \$ 20,000 | | | | |
| | \$ 300,000 | | | | |
| | \$ 6,200,000 | | | | |
| | \$ 600,000 | | | | |
| | \$ 300,000 | | | | |
| | \$ 200,000 | | | | |
| | \$ 15,000 | | | | |
| | \$ 2,000,000 | | | | |
| | \$ 1,750,000 | | | | |
| | \$ 300,000 | | | | |
| | \$ 1,800,000 | | | | |
| | \$ 150,000 | | | | |
| | \$ 30,000 | | | | |
| | \$ 40,000 | | | | |
| | \$ 9,700,000 | | | | |

Column Descriptions

Bonds (Authorized)-Certificates of Obligation that were authorized by Council and have been issued
 Bonds (Not Authorized)-Certificates of Obligation or other bonds not authorized by Council and have not been issued
 Stormwater Drainage Fees-Fees collected from water and sewer customers
 Grants-Federal, state and local granting agencies' grants to the City
 Park Fees-Fees collected from developers for parks
 Developer Contributions-Funds provided by developer contributions
 Refer back to the CIP Master Project List-5 Year Plan for the year by year breakdown of estimated costs.

Capital Improvement Funds

City of Celina Annual Budget

CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

| DESCRIPTION | PROJECT # | SOURCE OF FUNDING | | |
|---|-----------|--------------------------|--------------------|------------------|
| | | STORMWATER DRAINAGE FEES | BONDS (AUTHORIZED) | WATER/SEWER FUND |
| <i>Water System</i> | | | | |
| Water Line Extension - PaWC to Morgan - Construction | N/A | | | |
| Meter Vehicles | N/A | | | |
| Utility Truck | N/A | | | |
| Valve Maintenance Trailer | N/A | | | |
| Backhoe | N/A | | | |
| Downtown Rehabilitation | N/A | | | |
| Celina Road GST rehab | N/A | | | |
| 2 MGD EST - Construction | N/A | | | |
| Morgan Lakes EST rehab | N/A | | | |
| Parallel Waterline from DTPS to Morgan Lakes EST | | | | |
| DC Ranch | N/A | | | |
| Purchase of Danville EST | N/A | | | |
| Additional Pump at Celina Rd PS | N/A | | | |
| Downtown EST rehab | N/A | | | |
| New Downtown EST | N/A | | | |
| Additional Pump at Downtown PS | N/A | | | |
| Parallel waterlines from Celina Rd PS to Downtown EST | N/A | | | |
| Parallel water lines from Coit Rd along CR-84 | N/A | | | |
| Parallel WL - Preston Rd from E Ash to Sunset | N/A | | | |
| <i>Wastewater</i> | | | | |
| Vac/Camera Truck | N/A | | | |
| Utility Truck | N/A | | | |
| Downtown Rehabilitation | N/A | | | |
| Downtown WWTP Upgrade | N/A | | | |
| Land purchased for Ultimate 10MGD Trmt Plant | N/A | | | |
| Sewer Line to West WWTP - Survey/Easements/Design | N/A | | | |
| Sewer Line to West WWTP - Construction | N/A | | | |
| 2 MGD West WWTP - Survey/Easements/GeoTech/Design | N/A | | | |
| 2 MGD West WWTP - Construction | N/A | | | |
| TOTAL ENGINEERING & PUBLIC WORKS | | \$ | 250,000 | |

Capital Improvement Funds

FY 2017

| GENERAL FUND | BONDS (NOT AUTHORIZED) | GRANTS | PARK FEES | DEVELOPER CONTRIBUTIONS | NOT SPECIFIED |
|--------------|------------------------|--------|-----------|-------------------------|---------------|
| | \$ 900,000 | | | | |
| | \$ 66,000 | | | | |
| | \$ 45,000 | | | | |
| | \$ 65,000 | | | | |
| | \$ 125,000 | | | | |
| | \$ 1,250,000 | | | | |
| | \$ 250,000 | | | | |
| | \$ 4,015,000 | | | | |
| | \$ 400,000 | | | | |
| | \$ 1,600,000 | | | | |
| | \$ 1,100,000 | | | | |
| | \$ 47,500 | | | | |
| | \$ 35,000 | | | | |
| | \$ 250,000 | | | | |
| | \$ 5,843,040 | | | | |
| | \$ 35,000 | | | | |
| | \$ 3,284,736 | | | | |
| | \$ 252,672 | | | | |
| | \$ 227,405 | | | | |
| | \$ 450,000 | | | | |
| | \$ 45,000 | | | | |
| | \$ 2,500,000 | | | | |
| | \$ 3,500,000 | | | | |
| | \$ 200,000 | | | | |
| | \$ 2,800,000 | | | | |
| | \$ 7,600,000 | | | | |
| | \$ 3,300,000 | | | | |
| | \$ 18,800,000 | | | | |
| | \$ 82,944,353 | | | | |

Capital Improvement Funds

City of Celina Annual Budget

CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

| DESCRIPTION | PROJECT # | SOURCE OF FUNDING | | |
|--|-----------|--------------------------|--------------------|------------------|
| | | STORMWATER DRAINAGE FEES | BONDS (AUTHORIZED) | WATER/SEWER FUND |
| FIRE DEPARTMENT | | | | |
| Emergency Warning Light | N/A | | | |
| Cardiac Monitor Replacement | N/A | | | |
| EMS Training Mannequin | N/A | | | |
| Outdoor Warning Sirens (4) | N/A | | | |
| Enclosed Trailer | N/A | | | |
| UTV | N/A | | | |
| Pulse Point | N/A | | | |
| Fuel Tanks Station 1 | N/A | | | |
| Brush 2 Replacement | N/A | | | |
| Fire Safety Education Trailer | N/A | | | |
| Expansion Station No. 1 | N/A | | | |
| Fitness Equipment | N/A | | | |
| Fire Station No. 2 | N/A | | | |
| Station No. 2 Equipment-Quint/Medic | N/A | | | |
| TOTAL FIRE DEPARTMENT | | | | |
| *N/A = NOT ASSIGNED | | | | |
| CURRENT PROJECTS | | | | |
| ENGINEERING & PUBLIC WORKS | | | | |
| GIS Database Support, Hosting, Software | W04 | | \$ 114,000 | |
| Streets | | | | |
| North Preston Lakes/Preston Hills/CR128 Overlay | R02 | | \$ 864,262 | |
| Willock Hills Paving Improvements | R03 | | \$ 242,305 | |
| Road and Drainage Improv. Utah Street | R05 | | \$ 362,000 | |
| Streets-Dump Truck/Backhoe/Small Dump Truck | R06 | | \$ 295,000 | |
| Drainage | | | | |
| Merritt Erosion | N/A | | | \$ 30,000 |
| Water System | | | | |
| Southeast Sector Water Line | W02 | | \$ 4,663,210 | |
| Water Line North of Bridle Bend to Frontier Pkwy | W02 | | \$ 300,000 | |
| 2 MGD/Water Extension | W05 | | \$ 5,500,000 | |
| Wastewater | | | | |
| SE Sector Sewer Line | S01 | | \$ 11,436,790 | |
| SE Sector Phase 5 - MR to PaWC | S02 | | \$ 1,650,000 | |
| FACILITIES | | | | |
| City Hall Annex Remodel (Former UMC) | B02 | | \$ 1,450,000 | |
| City Hall Remodel Phase 1 & 2 | B03 | | \$ 175,000 | |
| Public Works Building Purchase/Remodel | B04 | | \$ 1,799,747 | |
| ICS Records Management | B05 | | \$ 99,000 | |
| Concrete material bins at CR 106 | B06 | | \$ 75,000 | |
| FIRE IMPROVEMENT FUND | | | | |
| Fire Engine | F03 | | \$ 825,000 | |
| Ambulance Purchase | F04 | | \$ 356,000 | |
| Digital Radios-Fire | F05 | | \$ 400,000 | |
| Investigator Vehicle-Fire | F06 | | \$ 95,000 | |



Capital Improvement Funds

City of Celina Annual Budget

CIP BUDGET SUMMARY

| Adopted FY 16-17 | Street Construction | Park Construction | Fire Improvement |
|-------------------------------------|------------------------|----------------------|---------------------|
| BEGINNING BALANCE, 10/1/2016 | \$ 5,747,900 | \$ - | \$ 245 |
| REVENUES | | | |
| Bond Sale Proceeds | - | - | - |
| Contributions & Other Fees | - | - | - |
| Interest Income | 25,000 | - | - |
| Intergovernmental Transfers | - | - | - |
| TOTAL REVENUES | \$ 25,000 | \$ - | \$ - |
| EXPENDITURES | | | |
| Project Appropriations | 951,893 | - | - |
| Transfers | - | - | - |
| Other CIP Costs | - | - | - |
| TOTAL EXPENDITURES | \$ 951,893 | \$ - | \$ - |
| ENDING BALANCE, 9/30/2017 | \$ 4,821,007 | \$ - | \$ 245 |



Capital Improvement Funds

FY 2017

| Park Fees | Facilities Improvement | Utility Construction | Utility Impact Fee | Stormwater Drainage Fee | Total |
|--------------|------------------------|----------------------|--------------------|-------------------------|---------------|
| 2,643,712 | \$ 106,442 | 15,796,729 | \$ 1,299,303 | 125,065.00 | 25,719,396 |
| - | - | - | - | - | - |
| - | - | - | - | 299,000 | 299,000.00 |
| - | 200 | 65,000 | - | 200 | 90,400.00 |
| - | - | - | - | - | - |
| \$ - | \$ 200 | \$ 65,000 | \$ - | \$ 299,200 | \$ 389,400 |
| - | 106,000 | 12,480,063 | - | 250,000 | 13,787,956 |
| - | - | - | - | - | - |
| \$ - | \$ 106,000 | \$ 12,480,063 | \$ - | \$ 250,000 | \$ 13,787,956 |
| \$ 2,643,712 | \$ 642 | \$ 3,381,666 | \$ 1,299,303 | \$ 174,265 | \$ 12,320,840 |



Fire Improvement Fund



FIRE IMPROVEMENT FUND

105

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY13-14 | Actual FY14-15 | Original FY15-16 | EOY Estimate FY15-16 | Proposed FY16-17 |
|---|-------------------|-------------------|---------------------|-------------------------|---------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | | | | 1,676,000 | |
| Developer Contributions | | | | | |
| Interest Income | | | | \$ 245 | |
| Intergovernmental | | | | | |
| Transfers | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ 1,676,245 | \$ - |
| EXPENSES | | | | | |
| Project Appropriations | | | | 1,676,000 | |
| Transfers | - | | | | |
| Other CIP Costs | | | | | |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ 1,676,000 | \$ - |
| NET INCOME | - | | | | |
| BEGINNING FUND BALANCE | | | \$ - | \$ - | \$ 245 |
| ADJUSTMENTS | - | | | | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ 245 | \$ - |

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.

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

FY 2017 Project Appropriations are current projects that are continuing on from FY 2016. 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



STREET CONSTRUCTION FUND

106

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY13-14 | Actual FY14-15 | Original FY15-16 | EOY Estimate FY15-16 | Proposed FY16-17 |
|---|-------------------|-------------------|---------------------|-------------------------|---------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | | | | \$ 995,000 | |
| Roadway Fees | | | | | |
| Interest Income | | | | \$ 38,837 | \$ 25,000 |
| Intergovernmental | | | | \$ 70,000 | |
| Transfers | | | | \$ 292,000 | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ 1,395,837 | \$ 25,000 |
| EXPENSES | | | | | |
| Project Appropriations | | | | \$ 1,658,400 | \$ 951,893 |
| Transfers | - | | | | |
| Other CIP Costs | | | | | |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ 1,658,400 | \$ 951,893 |
| NET INCOME | - | - | - | (262,563) | (926,893) |
| BEGINNING FUND BALANCE | | | \$ 6,010,463 | \$ 6,010,463 | \$ 5,747,900 |
| ADJUSTMENTS | - | | | | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ 6,010,463 | \$ 5,747,900 | \$ 4,821,007 |

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 2017 Project Appropriations are current projects that are continuing on from FY 2016. 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.

Park Construction Fund



PARK CONSTRUCTION FUND

108

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY13-14 | Actual FY14-15 | Original FY15-16 | EOY Estimate FY15-16 | Adopted FY16-17 |
|---|-------------------|-------------------|---------------------|-------------------------|--------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | | | \$ - | | |
| Developer Contributions | | | | \$ - | |
| Interest Income | | | | | |
| Intergovernmental | | | | \$ - | |
| Transfers | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - |
| EXPENSES | | | | | |
| Project Appropriations | | | | \$ - | |
| Transfers | - | | | | |
| Other CIP Costs | | | | | |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - |
| NET INCOME | - | - | - | - | - |
| BEGINNING FUND BALANCE | - | \$ - | \$ - | \$ - | \$ - |
| ADJUSTMENTS | - | \$ - | | | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - |

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 at the beginning of this section.

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



PARK FEES FUND

109

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY13-14 | Actual FY14-15 | Original FY15-16 | EOY Estimate FY15-16 | Proposed FY16-17 |
|---|-------------------|-------------------|---------------------|-------------------------|---------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | | | \$ - | | |
| Developer Contributions | | | | \$ 1,281,209 | |
| Interest Income | | | | \$ 11,319 | |
| Intergovernmental | | | | \$ 500,000 | |
| Transfers | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ 1,792,528 | \$ - |
| EXPENSES | | | | | |
| Project Appropriations | | | | \$ 2,195,875 | |
| Transfers | - | | | | |
| Other CIP Costs | | | | \$ 160,000 | |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ 2,355,875 | \$ - |
| NET INCOME | - | - | - | (563,348) | - |
| BEGINNING FUND BALANCE | - | \$ - | \$ 3,207,059 | \$ 3,207,059 | \$ 2,643,712 |
| ADJUSTMENTS | - | \$ - | | | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ 3,207,059 | \$ 2,643,712 | \$ 2,643,712 |

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.

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

Prior years are found under the General Fund budget.

Facilities Improvement Fund



FACILITIES IMPROVEMENT FUND

111

| STATEMENT OF REVENUES AND EXPENDITURES | Actual FY13-14 | Actual FY14-15 | Original FY15-16 | EOY Estimate FY15-16 | Proposed FY16-17 |
|---|-------------------|-------------------|---------------------|-------------------------|---------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | | | | \$ 2,149,000 | |
| Interest Income | | | | \$ 2,821 | \$ 200 |
| Intergovernmental Transfers | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ 2,151,821 | \$ 200 |
| EXPENSES | | | | | |
| Project Appropriations | | | | \$ 2,713,818 | \$ 106,000 |
| Transfers | - | | | | |
| Other CIP Costs | | | | | |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ 2,713,818 | \$ 106,000 |
| NET INCOME | - | - | - | (561,997) | (105,800) |
| BEGINNING FUND BALANCE | | | \$ 668,439 | \$ 668,439 | \$ 106,442 |
| ADJUSTMENTS | - | | | | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ 668,439 | \$ 106,442 | \$ 642 |

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.

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

FY 2017 Project Appropriations are current projects that are continuing on from FY 2016. 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.

Utility Construction Fund



UTILITY CONSTRUCTION FUND

205

| | Actual FY13-14 | Actual FY14-15 | Original FY15-16 | EOY Estimate FY15-16 | Proposed FY16-17 |
|---|-------------------|-------------------|---------------------|-------------------------|----------------------|
| INCOME STATEMENT | | | | | |
| REVENUES | | | | | |
| Bond Sale Proceeds | | | | \$ 21,764,000 | |
| Developer Contributions | | | - | - | |
| Interest Income | | | - | 70,848 | 65,000.00 |
| Intergovernmental | | | - | - | |
| Transfers from Other Funds | | | - | - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ 21,834,848 | \$ 65,000 |
| EXPENSES | | | | | |
| Project Appropriations | | | | \$ 9,986,548 | \$ 12,480,063 |
| Transfers | | | - | - | |
| Other CIP Costs | | | - | - | |
| TOTAL EXPENSES | - | \$ - | \$ - | \$ 9,986,548 | \$ 12,480,063 |
| NET INCOME | - | - | - | 11,848,300 | (12,415,063) |
| BEGINNING CASH & INVESTMENTS | - | - | \$ 3,948,429 | \$ 3,948,429 | \$ 15,796,729 |
| ADJUSTMENTS | - | - | \$ - | - | - |
| ENDING CASH & INVESTMENTS | \$ - | \$ - | \$ 3,948,429 | \$ 15,796,729 | \$ 3,381,666 |

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.

The City takes a conservative approach and does not budget for Developer Contributions.

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 2017 Project Appropriations are current projects that are continuing on from FY 2016. 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.

Utility Impact Fees Fund



UTILITY IMPACT FEES

206

| | Actual FY13-14 | Actual FY14-15 | Original FY15-16 | EOY Estimate FY15-16 | Proposed FY16-17 |
|---|-------------------|-------------------|---------------------|-------------------------|---------------------|
| INCOME STATEMENT | | | | | |
| REVENUES | | | | | |
| Developer Contributions | | | - | \$ 800,100 | |
| Impact Fees | | | | \$ 1,813,405 | |
| Interest Income | | | | \$ 10,524 | |
| Intergovernmental Transfers | | | | \$ 509,978 | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ 3,134,007 | \$ - |
| EXPENSES | | | | | |
| Project Appropriations | | | | | |
| Transfers | - | | | | |
| Other CIP Costs | | | | \$ 3,123,483 | |
| TOTAL EXPENSES | | \$ - | \$ - | \$ 3,123,483 | \$ - |
| NET INCOME | - | - | - | 10,524 | - |
| BEGINNING CASH & INVESTMENTS | - | \$ - | \$ 1,288,779 | \$ 1,288,779 | \$ 1,299,303 |
| ADJUSTMENTS | - | \$ - | | | |
| ENDING CASH & INVESTMENTS | \$ - | \$ - | \$ 1,288,779 | \$ 1,299,303 | \$ 1,299,303 |

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.

Stormwater Drainage Fees Fund



STORMWATER DRAINAGE FEES

208

| INCOME STATEMENT | Actual FY13-14 | Actual FY14-15 | Original FY15-16 | EOY Estimate FY15-16 | Proposed FY16-17 |
|---|-------------------|-------------------|---------------------|-------------------------|---------------------|
| REVENUES | | | | | |
| Bond Sale Proceeds | | | | | |
| Stormwater Fees | | | \$ - | \$ 125,000 | \$ 299,000 |
| Interest Income | | | | \$ 65 | \$ 200 |
| Intergovernmental Transfers | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ 125,065 | \$ 299,200 |
| EXPENSES | | | | | |
| Project Appropriations | | | | \$ - | \$ 250,000 |
| Transfers | - | | | | |
| Other CIP Costs | | | | | |
| TOTAL EXPENSES | | \$ - | \$ - | \$ - | \$ 250,000 |
| NET INCOME | - | - | - | 125,065 | 49,200 |
| BEGINNING CASH & INVESTMENTS | - | \$ - | \$ - | \$ - | \$ 125,065 |
| ADJUSTMENTS | - | \$ - | | | |
| ENDING CASH & INVESTMENTS | \$ - | \$ - | \$ - | \$ 125,065 | \$ 174,265 |

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 utility drainage projects.



Appendices

Celina Economic Development Fund
Celina Community Development Fund
Personnel and Five 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 and Dickey's BBQ.



Celina Economic Development Corporation



City of Celina Annual Budget

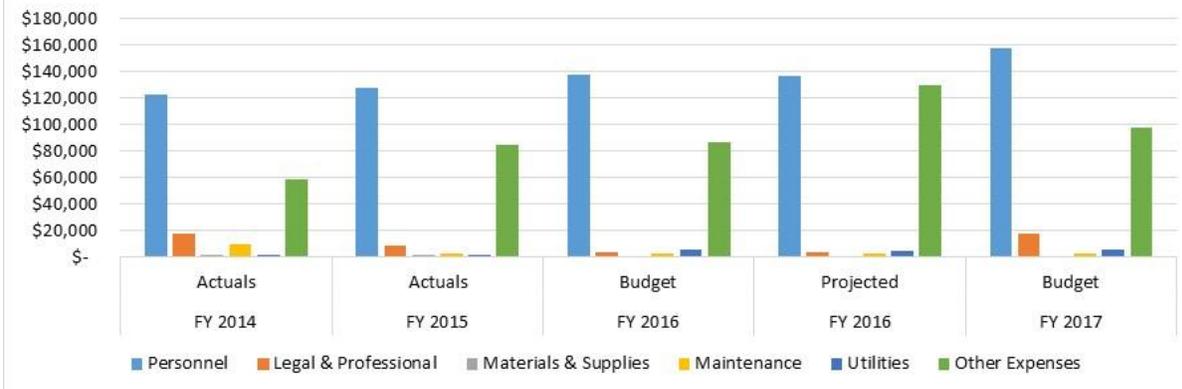
FY2017

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

| Revenues | FY 2014 Actuals | FY 2015 Actuals | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY 2017 Budget/Projected \$ Change | FY 2017 Budget/Projected % Change | Change from FY 2016 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|-----------------------------------|----------------------------|
| Sales Tax | \$ 250,855 | \$ 300,895 | \$ 304,903 | \$ 318,482 | \$ 319,848 | \$ 1,366 | 0% | \$ 14,946 |
| Interest | 1,266 | 1,409 | 1,500 | 1,500 | 1,500 | - | 0% | - |
| Other Revenues | 5,200 | 934 | 10,000 | 13,150 | - | (13,150) | -100% | (10,000) |
| Total Revenues | \$ 257,321 | \$ 303,238 | \$ 316,403 | \$ 333,132 | \$ 321,348 | \$ (11,784) | -4% | \$ 4,946 |

| Expenditures | FY 2014 Actuals | FY 2015 Actuals | FY 2016 Budget | FY 2016 Projected | FY 2017 Budget | FY 2017 Budget/Projected \$ Change | FY 2017 Budget/Projected % Change | Change from FY 2016 Budget |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|-----------------------------------|----------------------------|
| Personnel | \$ 123,263 | \$ 127,753 | \$ 137,869 | \$ 136,970 | \$ 157,839 | \$ 20,869 | 15% | \$ 19,970 |
| Legal & Professional | 18,039 | 9,232 | 4,250 | 4,000 | 17,500 | 13,500 | 338% | 13,250 |
| Materials & Supplies | 2,337 | 2,148 | 725 | 578 | 725 | 147 | 25% | - |
| Maintenance | 10,325 | 2,783 | 2,500 | 2,500 | 2,500 | - | 0% | - |
| Utilities | 2,199 | 2,242 | 6,075 | 4,566 | 6,075 | 1,509 | 33% | - |
| Other Expenses | 58,915 | 84,819 | 86,500 | 129,860 | 97,425 | (32,435) | -25% | 10,925 |
| Total Expenditures | \$ 215,078 | \$ 228,978 | \$ 237,919 | \$ 278,474 | \$ 282,064 | \$ 3,590 | 1% | \$ 44,145 |
| Net Income | \$ 42,242 | \$ 74,260 | \$ 78,484 | \$ 54,658 | \$ 39,284 | | | |

Celina Economic Development Corporation
 Expenditures by Fiscal Year



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



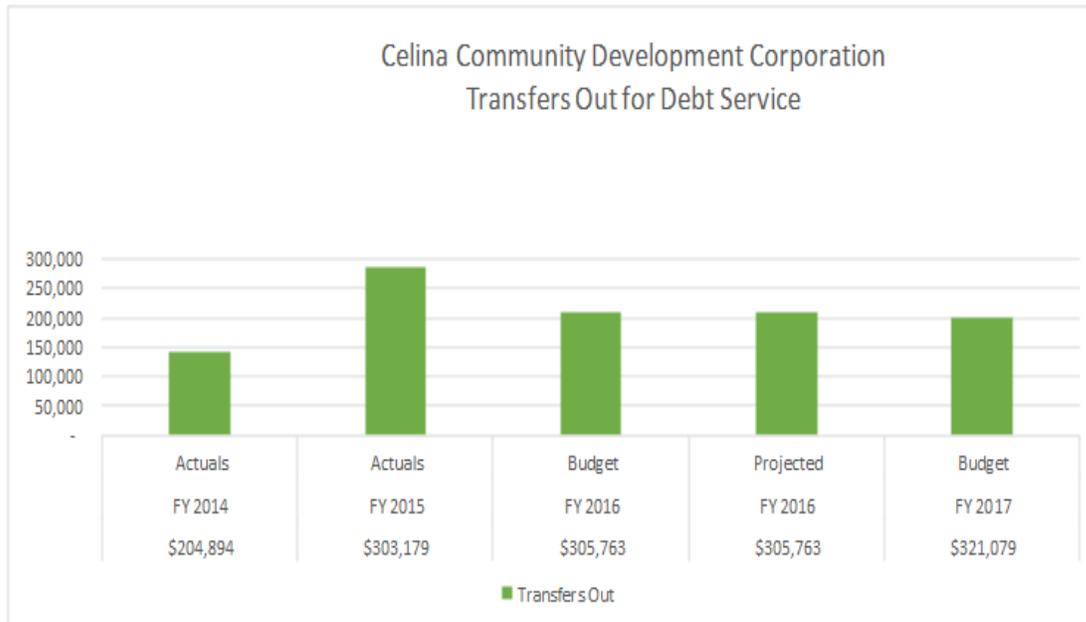
City of Celina Annual Budget

FY2017

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

| Revenues | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Sales Tax | \$ 203,957 | \$ 300,895 | \$ 304,903 | \$ 304,903 | \$ 319,879 | \$ 14,976 | 5% | 14,976 |
| Interest | 937 | 2,285 | 860 | 860 | 1,200 | 340 | 40% | 340 |
| Total Revenues | \$ 204,894 | \$ 303,179 | \$ 305,763 | \$ 305,763 | \$ 321,079 | \$ 15,316 | 5% | \$ 15,316 |

| Expenditures | FY 2014 | FY 2015 | FY 2016 | FY 2016 | FY 2017 | FY 2017 | FY 2017 | Change from FY 2016 Budget |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|-------------------------------|
| | Actuals | Actuals | Budget | Projected | Budget | Budget/Projected \$ Change | Budget/Projected % Change | |
| Transfers Out | 142,723 | 285,444 | 210,763 | 210,763 | 200,000 | (10,763) | -5% | (10,763) |
| Total Expenditures | \$ 142,723 | \$ 285,444 | \$ 210,763 | \$ 210,763 | \$ 200,000 | \$ (10,763) | -5% | \$ (10,763) |
| Net Income | \$ 62,171 | \$ 17,735 | \$ 95,000 | \$ 95,000 | \$ 121,079 | | | |



Personnel and FTEs



City of Celina Annual Budget

FY2017

Authorized Full Time Employees (FTE)

| Function/Program | Dept. | Projected Proposed | | | | | |
|--|-------|--------------------|-----------|-----------|-----------|-------------|--------------|
| | | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
| Library | 508 | 1 | 2 | 2 | 2 | 2.5 | 2.5 |
| General Services | 509 | 1 | 1 | 1 | 1 | 2 | 3 |
| Development Services | 510 | 4.5 | 5 | 6 | 6 | 9 | 11.5 |
| Administration | 511 | 2 | 4 | 4 | 5 | 6 | 6 |
| Municipal Court | 512 | 1 | 1 | 1 | 1 | 1 | 2 |
| Fire & EMS | 513 | 11 | 11 | 11 | 11 | 16 | 19 |
| Streets | 514 | 3.5 | 4 | 4 | 6 | 7 | 7 |
| Police | 515 | 6 | 8 | 8 | 12 | 16 | 18 |
| Parks | 516 | 3 | 4 | 4 | 5 | 5 | 7 |
| Main Street | 517 | 0 | 1 | 0 | 0 | 0 | 0 |
| Marketing | 519 | 0 | 0 | 0 | 1 | 2 | 1 |
| Engineering | 520 | 0 | 0 | 0 | 0 | 4 | 6 |
| Total General Fund | | 33 | 41 | 41 | 50 | 70.5 | 83 |
| Water | 521 | 4 | 4 | 4 | 8 | 10 | 10.5 |
| Wastewater | 522 | 2 | 2 | 2 | 3 | 4 | 5.5 |
| Utility Billing | 524 | 0 | 0 | 0 | 0 | 0 | 3.5 |
| Total Water and Wastewater Fund | | 6 | 6 | 6 | 11 | 14 | 19.5 |
| Total FTE -All Funds | | 39 | 47 | 47 | 61 | 84.5 | 102.5 |

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

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

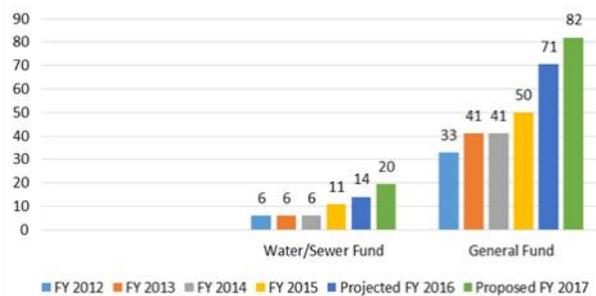
*Two new departments were created for FY 2017: Engineering and Utility Billing.

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

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

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

Six Year FTE Trends
Water/Sewer Fund and General Fund



Personnel and FTEs



Personnel

The City currently supports a staff of 84.5 approved full-time equivalent employees (FTEs) allocated among operating departments. This Proposed Budget will increase last year's total by 18 full-time equivalent employees and bring the total to 102.5 FTEs.

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

New Positions in General Fund Departments

| Positions | QTY | Positions | QTY | Positions | QTY |
|--------------------|-----|---------------------------|-----|---------------------------|-------------|
| Police Officer | 2 | Planner | 1 | Chemical Technician | 1 |
| Firefighter/EMS | 3 | Building Inspector | 1 | Parks Maintenance Worker | 1 |
| Accounting Clerk | 1 | Plan Reviewer | 0.5 | Senior Engineer | 1 |
| Records Clerk | 1 | Court Clerk | 1 | Construction Inspector | 1 |
| Street Crew Leader | 1 | Street Maintenance Worker | 1 | Realignment & Elimination | -4 |
| | | | | TOTAL | 12.5 |

New Positions in Water & Wastewater Departments

| Positions | QTY | Positions | QTY | Positions | QTY |
|--------------------|-----|------------------------|-----|----------------------------|------------|
| Water Crew Leader | 1 | Water Meter Technician | 0.5 | Utility Billing Technician | 0.5 |
| Senior Meter Tech. | 1 | Wastewater Crew Leader | 1 | | |
| Utility Locator | 1 | Wastewater Technician | 0.5 | TOTAL | 5.5 |

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 1st |

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 Financial Plan



The City is currently developing a long-term financial plan.

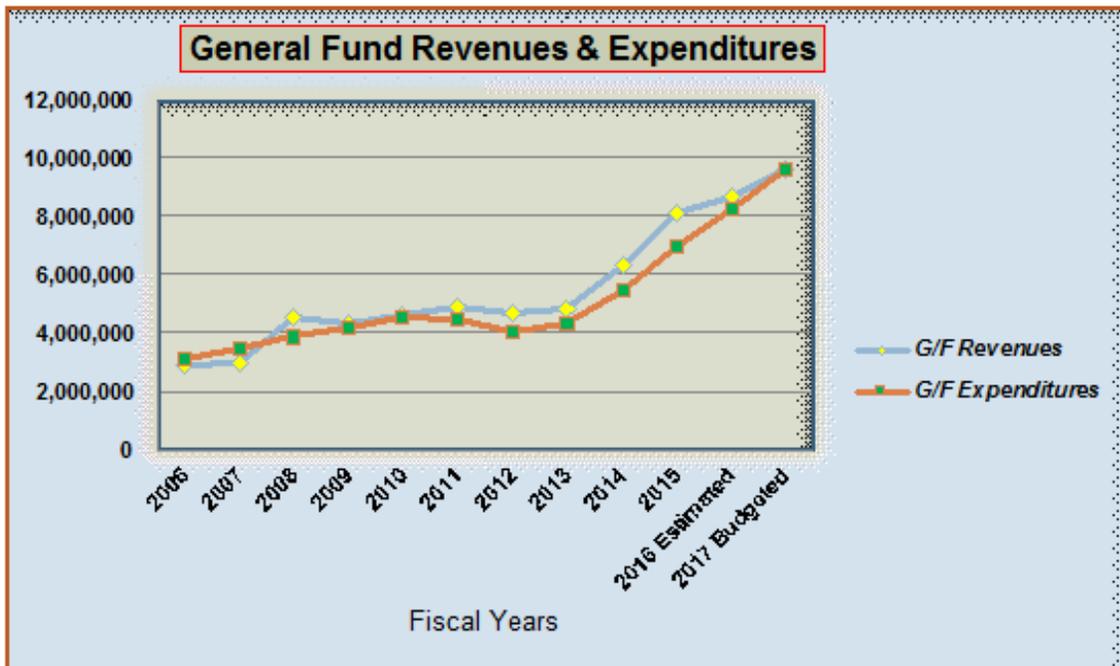
Trend Analysis

The City of Celina is strong advocate of a 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.

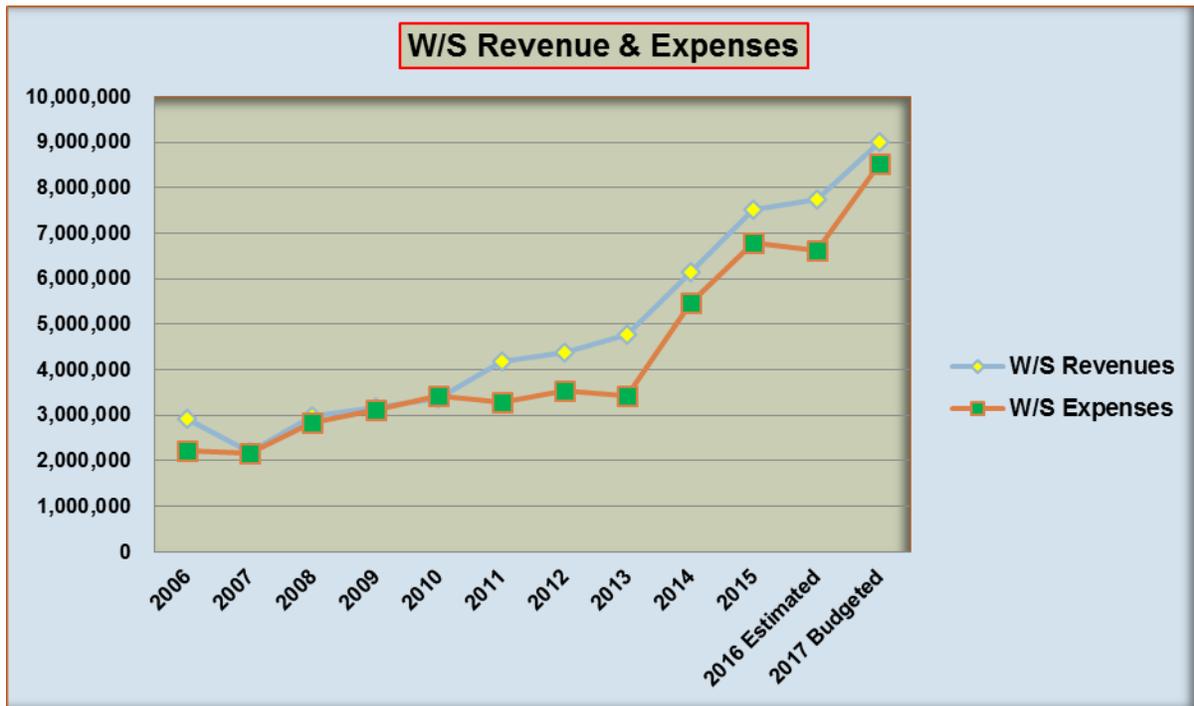


Long Term Financial Plan



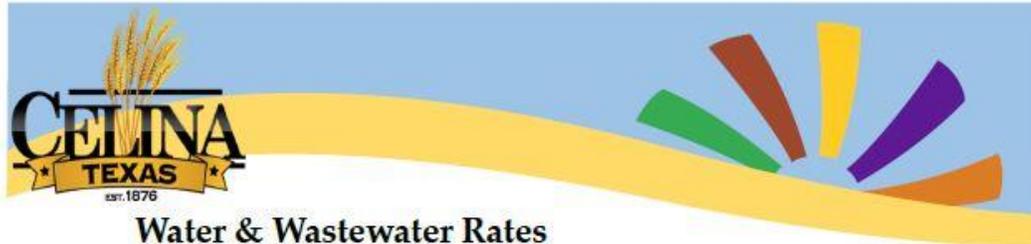
Expenditure Trends

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.



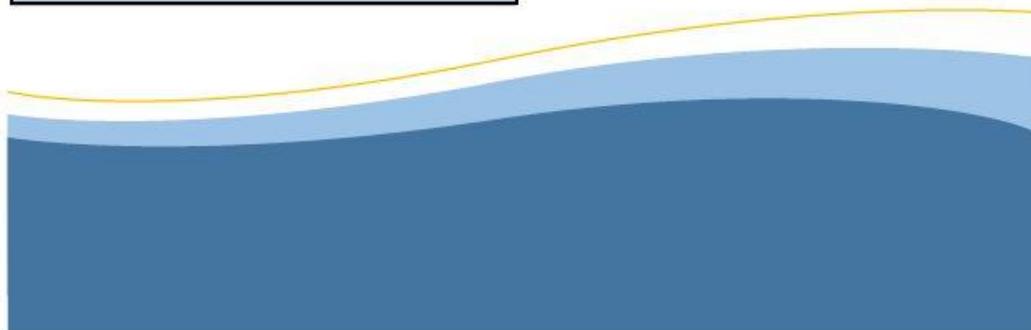
For Capital Improvement Projects, the City has developed a five year plan and is included in the CIP section of the budget.

Water Rates



Water & Wastewater Rates

| Water Rates | | | Sewer Rates | | |
|------------------------------------|--------------------|--------------------|-------------------------------------|--------------------|--------------------|
| <i>Residential.</i> | <i>In The City</i> | <i>Out of City</i> | <i>Residential.</i> | <i>In The City</i> | <i>Out of City</i> |
| <i>0-2,000 gal (Minimum):</i> | <i>Rate</i> | <i>Rate</i> | <i>0-2,000 gal (Minimum):</i> | <i>Rate</i> | <i>Rate</i> |
| <i>5/8 and 3/4 inch meter</i> | \$22.25 | \$33.38 | <i>5/8 and 3/4 inch meter</i> | \$20.60 | \$30.90 |
| <i>1 inch meter</i> | \$38.93 | \$58.40 | <i>1 inch meter</i> | \$38.63 | \$57.95 |
| <i>1 1/2 inch meter</i> | \$77.87 | \$116.81 | <i>1 1/2 inch meter</i> | \$72.10 | \$108.15 |
| <i>2 inch meter</i> | \$124.59 | \$186.89 | <i>2 inch meter</i> | \$123.60 | \$185.40 |
| | | | <i>2,001 to 14,000 per 1k gal</i> | \$5.73 | \$8.60 |
| <i>2,001 to 10,000 per 1k gal</i> | \$4.96 | \$7.44 | <i>Usage fees cap at 14,000 gal</i> | \$89.45 | \$134.18 |
| <i>10,001 to 20,000 per 1k gal</i> | \$7.44 | \$11.16 | Commercial. | | |
| <i>20,001 to 30,000 per 1k gal</i> | \$8.68 | \$13.02 | <i>0-2,000 gal (Minimum):</i> | | |
| <i>30,001 and up per 1k gal</i> | \$12.40 | \$18.60 | <i>5/8 and 3/4 inch meter</i> | \$25.75 | \$38.63 |
| Commercial. | | | <i>1 inch meter</i> | \$48.29 | \$72.44 |
| <i>0-2,000 gal (Minimum):</i> | | | <i>1 1/2 inch meter</i> | \$90.13 | \$135.20 |
| <i>5/8 and 3/4 inch meter</i> | \$27.81 | \$41.72 | <i>2 inch meter</i> | \$154.50 | \$231.75 |
| <i>1 inch meter</i> | \$48.67 | \$73.01 | <i>4 inch meter</i> | \$386.25 | \$579.38 |
| <i>1 1/2 inch meter</i> | \$97.34 | \$146.01 | <i>2,001 and up per 1k gal</i> | \$5.73 | \$8.60 |
| <i>2 inch meter</i> | \$155.74 | \$233.61 | | | |
| <i>3 inch meter</i> | \$233.60 | \$350.40 | | | |
| <i>4 inch meter</i> | \$389.34 | \$584.01 | | | |
| <i>2,001 to 10,000 per 1k gal</i> | \$4.96 | \$7.44 | | | |
| <i>10,001 to 20,000 per 1k gal</i> | \$7.44 | \$11.16 | | | |
| <i>20,001 to 30,000 per 1k gal</i> | \$8.68 | \$13.02 | | | |
| <i>30,001 and up per 1k gal</i> | \$12.40 | \$18.60 | | | |



Top Water Customers



Top Ten Water Customers

| <u>Customer Name</u> | <u>Total Billed \$</u> |
|----------------------------|------------------------|
| FINI Enterprise | 187,357 |
| Settlers Ridge Care Center | 82,463 |
| TXI-Redi Mix | 74,499 |
| Prosper ISD | 60,204 |
| LFC Land Co. | 46,001 |
| TXI-2 Rail | 45,818 |
| LFC Land Co. | 40,351 |
| Celina ISD (High School) | 34,960 |
| Gold Landscape | 30,847 |
| Driver Pipeline | 28,396 |

Major Employers



Major Employers in Celina, Texas

| <u>Employer</u> | | <u># Of Employees</u> |
|-----------------|-----------------|-----------------------|
| Celina ISD | School District | 330 |
| City of Celina | Municipality | 102 |
| Brookshire's | Grocery Store | 70 |
| ChemTrade | Chemical Plant | 27 |
| Martin Marietta | Sand & Gravel | * |

Sources: Respective entities

*Information not available

Top Ten Tax Payers



Top Ten Tax Payers

| <u>Tax Payer Name</u> | <u>Taxable Value</u> |
|----------------------------------|----------------------|
| Celina 682 Partners LP | \$35,291,074 |
| Celina Development LLC | \$20,472,319 |
| CTMGT Frontier 80 LLC | \$12,501,360 |
| Lennar Homes of Texas | \$9,468,979 |
| Sunshine Development Group | \$8,245,562 |
| First Texas Homes Inc. | \$7,158,309 |
| Celina Town Center LTD | \$6,343,753 |
| Move It Storage Celina LLC | \$5,713,476 |
| Chemtrade Sulfate Chemicals Inc. | \$4,884,371 |
| TXI Operations LP | \$4,720,105 |

Source: Collin County Central Appraisal District

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.

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.

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