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**CITY OF CELINA'S ADOPTED
ANNUAL OPERATING BUDGET
FISCAL YEAR 2014—2015**



COVER PAGE

Recorded votes for adoption of FY 2014 – 2015 Annual Budget:

George Kendrick (Place #1)	Yes	Wayne Nabors (Place #2)	Yes
Vincent Ramos (Place #3)	Yes	Carmen Roberts (Place #4)	Yes
Lori Vaden (Place #5)	Yes	Chad Anderson (Place #6)	Yes

Recorded votes for adoption FY 2014 – 2015 Tax Rate:

George Kendrick (Place #1)	Yes	Wayne Nabors (Place #2)	Yes
Vincent Ramos (Place #3)	Yes	Carmen Roberts (Place #4)	Yes
Lori Vaden (Place #5)	Yes	Chad Anderson (Place #6)	Yes

Property Tax Rate	FY 2013 – 2014	FY 2014 – 2015
Current Tax Rate	\$0.64500	\$0.64500
M & O Rate	\$0.46157	\$0.43274
I & S Rate	\$0.18353	\$0.21226

Total Debt Obligations	FY 2013 – 2014	FY 2014 – 2015
	\$34,559,675.48	\$40,884,814.33

This budget will raise more revenue from property taxes than last year's budget by an amount of \$301,499, which is a 9.20 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 \$181,242.



City of Celina Annual Budget

For the Fiscal year
OCTOBER 1, 2014 Through SEPTEMBER 30, 2015

CITY LEADERSHIP:

SEAN TERRY Mayor
CARMEN ROBERTS Mayor Pro-Tem Place #4

George Kendrick	Place #1
Wayne Nabors	Place #2
Vincent Ramos	Place #3
Lori Vaden	Place #5
Chad Anderson	Place #6

SUBMITTED BY:
MIKE FOREMAN City Manager

PREPARED BY:
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Published in accordance with the City of Celina Home Rule Charter





Budget Message

City Manager's Message

Budget Message



September 9th, 2014

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

The government is us; we are the government, you and I.

-----Theodore Roosevelt

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

Over the past few years, the City of Celina has grown by leaps and bounds. We have added new retail in the downtown area as well as new restaurants and service providers for our citizens. At the same time we have added new homes at an astonishing pace. During this growth, your city staff has implemented new ways to improve our services to our community. As recently as this month the national news has covered stories on our Police Department's transparency efforts by leading the nation in the use of body cameras. We are also installing new water meters and a billing system that will automatically read water usage and provide reports that will enable customers to gauge their usage and also provide our customer service representatives support when answering customer's questions.

We added a new building inspector to aid in the review of building plans and the inspection of new homes. When you approved this measure it provided a new level of customer service not only to our current residents, but also to our new builders,

developers and the citizens of the future. We also added a new customer service representative to help with billing issues facing our customers. Internally we added a



Human Resource position that has relieved some of the duties from several employees and provided a higher level of support to all of our employees.

Each of our employees provides a uniqueness to our team. We began bridging the gap between technology and access to government by using the special talents of our employees. Our citizens and our employees have an expectation for our organization to be absolutely transparent. Now you can find all of our financial information online with just the click of a button. We were just given the Gold Award from the Texas Comptroller's office for Transparency in Financial Management. We also continued to renovate our website to make it easier for our employees to provide accessible information for our citizens.

We also provided new vehicles for our Police Department to aid them in their goal of preventing crime and providing support to our citizens in their time of need. In this budget you have approved two more fire personnel as well as three new police officers. Once again this shows your continued support for our community's public safety needs.

Our Parks department continued to expand our programs by hosting a Lacrosse tournament that was so successful that it overcrowded our park and restated our need for more fields for tournaments as well as recreational sports. They continued to provide

baseball, basketball, flag football, girls' softball, 7-on-7 football, soccer and adult softball tournaments to our citizens as well as too many visitors of our community.

The Police Department's Criminal Investigation division began using an innovative case management system that facilitated the effective and efficient investigation of offenses,



case processing, and case presentation to the District Attorney's Office. New policies affecting property forfeiture was established that created additional seizures of cash and automobiles. A property and evidence management system was created to provide effective, efficient, and code compliant operation of the property and evidence room.

The Police and Fire Departments aided in the coordination and implementation of the Celina High School's '18 Seconds' Program aimed at preventing underage drinking. Two additional police and community initiatives directed at underage drinking and domestic violence were also created. These initiatives formed partnerships between the police and the community. The police department also partnered with Hope's Door of Collin County to expand awareness of domestic violence and support the mission of Hope's Door. In August, the Celina community responded with great generosity to a back to school supply drive that was conducted for the children of Hope's Door.

The Fire Department began the process of developing a hazard mitigation plan and continued to develop the Texas Best Practices program to improve our service delivery

processes. Fire Department installed the City's first all-hazard alert warning siren at Old Celina Park for immediate warning applications during special events

As development comes to Celina, our Planning and Development staff has been working hard to educate our development community on the International Code Council's 2012 Building & Fire Codes. Celina also adopting the city's first hotel/motel tax. The planning staff grew by adding a City Engineer and an additional Building Inspector. Many projects were completed this year including the rezoning of three different tracts and adding three annexed tracts into one Master Planned Community PD (Creeks of Legacy). The Preston



Road Overlay design requirements were also updated. And the staff aided in the design and completion of two commercial projects, Taco Bell and CVS pharmacy.

The City of Celina has increased its use of social media to help in collaborating with citizens on issues that concern them. We will continue using social media to network, organize and reach out to our customers on changes to our systems, special events, volunteer opportunities and happenings in Celina. We continue to create avenues for citizens to obtain data via our website. We encourage citizens to use the data to improve their knowledge of how local government operates.

Public infrastructure and public safety will remain a priority in the 2014-2015 budget year. Several projects will be started and completed this year that will fulfill promises to our citizens. The Ash Street road construction project will provide a long needed improvement to a road that is paramount in the connection between Preston Road and Business 289. It will also include the redesign and construction of a bridge that will aid in the alleviation of flooding to the surrounding neighborhood. The reconstruction of Sunset Boulevard near Celina Elementary school will be completed before the end of 2014.

Construction has begun on a new fire station that will relocate our existing fire station to a more viable location on Preston Road. Celina citizens have awaited this construction for many years. With the new design it will include three bays to accommodate all of the fire department vehicles currently used to provide public safety.

While keeping an eye on the future we remain dedicated to our historic past by celebrating several momentous eras in our history. Our Library continued to evolve by providing Wi-Fi hotspots on the square and e-readers that can be used to access multiple publications. Our Economic Development and Celina Economic and Celina Community



Development Corporations have focused their resources on building our community with investments in parks and other projects that will provide opportunities for growth in our future.

In 2015, we will continue to constantly work to reinvent government into a model that listens to and serves the needs of our citizens as well as competitively look for more efficient and effective service methods for our community.

A handwritten signature in blue ink that reads "Mike Foreman". The signature is fluid and cursive, with a long horizontal stroke at the end.

Mike Foreman
City Manager
City of Celina





September 09, 2014

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

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

Presented herewith is the City of Celina's Adopted operating budget for fiscal year October 1, 2014 through September 30, 2015. 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 \$21,483,254. This spending plan provides \$6,891,861 for the General Fund and transfers, \$2,476,088 for the Debt Service Fund, \$4,950,779 for the Water and Wastewater Fund, and \$7,164,525 for the Capital Outlay Fund.

This operating budget provides funding for basic services, critical needs, equipment replacement and facility upgrades. The city's operating departments have continued the development of the budget that identifies the impacts of current year programs and commitments for the future.

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 providing excellent level of service to its citizens.

Document Organization and Presentation

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

Budget Message



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

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

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

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

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

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

Budget Development Process

Definition of the Budget Process

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

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

The Mission of the Budget Process

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

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.

Budget Message



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

As required by the City's Charter, the Adopted budget was provided to the city council by July 30th. Concurrently, copies of the Adopted 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 Adopted 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 - April	Departmental submission of budget documents
May	Executive review of Departmental Adopted Budget
June	Budget Retreat
July	Tax roll certification by Chief Appraiser City Manager submits Adopted Budget to the City Council
August	Publication of Adopted tax rate
September	Adopted Budget submitted and approved by the City Council
October	Budget becomes effective

Performance Measurement

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

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

With regard to the fiscal year ending on September 30, 2014, the City of Celina anticipates another solid performance in terms of financial condition and quality of service provided to its citizen. Financial goals will be met and the City's strong financial position will be maintained. Substantial progress has been made toward the goals set by the Council for the City and its departments and levels of service have continued to meet the demand of the City of Celina's growing community.

Trend Analysis

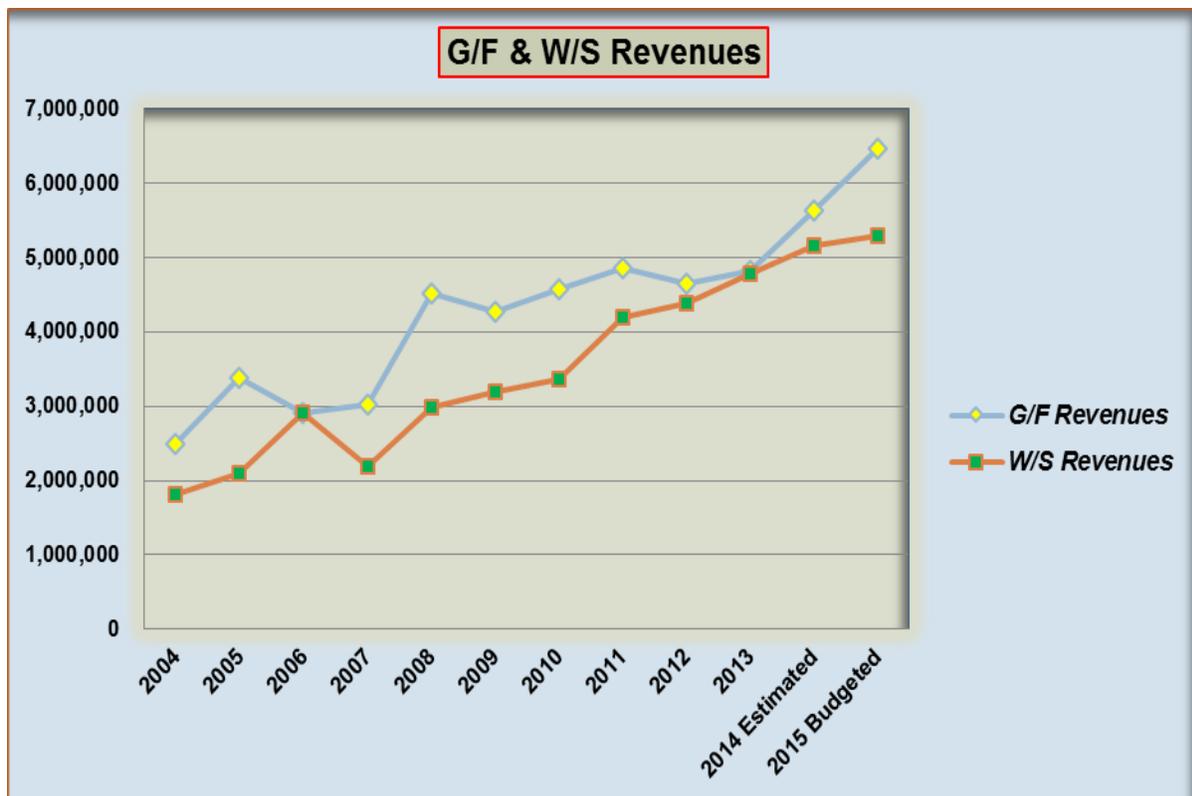
The City of Celina is strong advocate of fiscally conservative philosophy when projecting and budgeting for the revenues and expenditures.

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



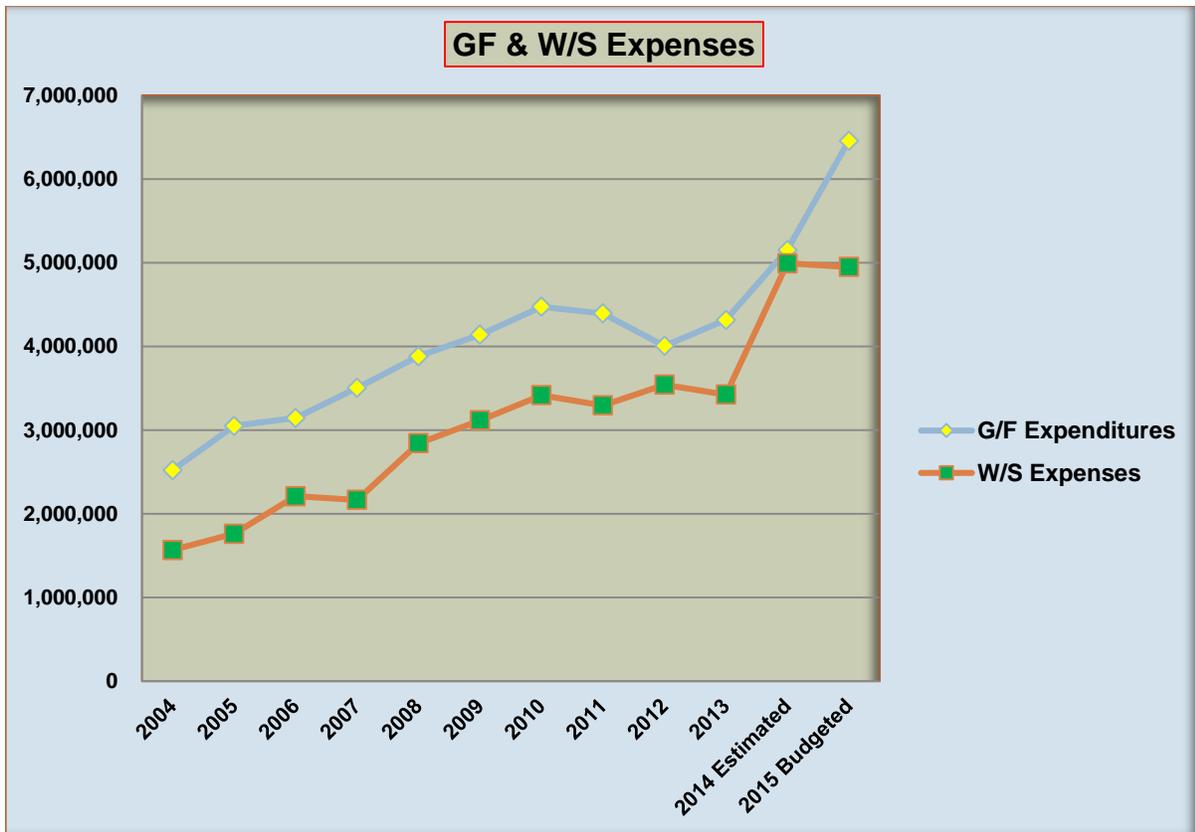
Revenue Trends

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



Expenditures Trends

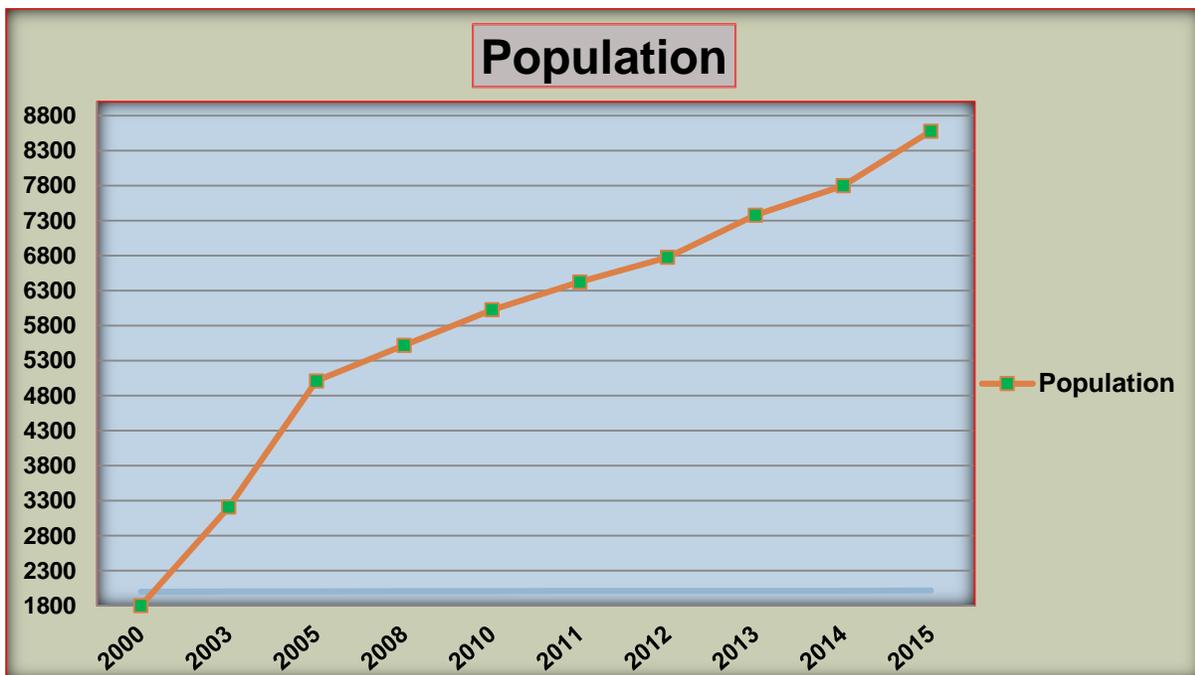
Expenditures trends are projected using prior year's spending patterns in conjunction with assessing the impact of current year influences such as departmental objectives and goals. In this year's budget we have applied the same fiscally conservative strategy that allows us to modify spending, if needed.





Economic Outlook and Revenue Projection for Fiscal Year 2014 - 2015

Economic indicators showing upward trend in the current U.S. economy nationwide, the same indicators demonstrating much faster and healthier growth in the economy of state as a whole and its regional economies. Unemployment rate is on average one and one half percent lower than the national average and the job creation and housing market are exceptionally strong. In considering this spending plan, it is important to keep in mind the fact that the City of Celina is located within Collin County, which is one of the fastest growing counties in the state. A growing population directly influences the housing industry and, ultimately the property tax base. This budget reflects continued growth in and around the city.



The City of Celina’s governing body and management understand that diversification of Celina’s economy is a key to financial stability. The retail market is bouncing back and the North Texas area has been noted for its strength. The City of Celina’s leadership is working tirelessly to make Celina the major destination for retail business.



Revenue Assumptions

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

	Adopted for FY 2014	Adopted for FY 2015
Total Taxable Value	\$508,835,848	\$554,210,534
Tax Rate	64.50 cents / \$100	64.50 cents / \$100

To fund operations, such as police service, street maintenance, fire and EMS services, library, parks and recreation and debt service on outstanding debt, the City levies a tax on all taxable property. This budget includes a tax rate of 64.50 cents per \$100 of property value which remains unchanged from previous year. This tax rate is more than effective rate, which provides more revenue than collected from properties on the tax roll last year. Sales tax collection is on the rise for the City of Celina. Sales tax revenue for fiscal year 2013-2014 is estimated to be \$933,758 which includes 25% for EDC and 25% for CDC. The City portion of the sale tax for fiscal year 2013-2014 is estimated to be \$466,878, 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 Seven 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 2014-2015 due to completion of



construction for widening of Texas State Highway 289 and anticipation of opening for several sales tax generating businesses in Celina.

Following are the brief explanation for other revenue categories:

Franchise Fee Revenue

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

Licenses, Permits and Fees

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

Police Department Fines and Costs

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



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

Transfer from Water/Wastewater Utility Fund to the General Fund is \$375,000.00 that represents approximately 7.57% of the Water/Wastewater Utility Fund's revenues. The transfer is designed to reimburse the General fund for services it provides to the Water/Wastewater Utility Fund such as: office space, financial services, administrative services, engineering services, infrastructure repair, information technology, and various other services and benefits.

Water/Wastewater Utility Fund Revenue

The Water/Wastewater Utility operations are funded primarily through user fees. The City's utility infrastructure and service delivery systems have been carefully planned and have sufficiently met demand for a growing customer base. Providing safe, clean, and reliable drinking water is a critical city service. Investments in drinking water and wastewater systems protect public health, the environment, provide fire protection, and ensure that there is an adequate water supply to support the City's growing population. Adequate water supply is often a determining factor in economic development opportunities. To continue to meet the project service demand of existing and new customers, the Water/Wastewater Utility system faces a significant capital improvement program. The investments are needed to keep pace with the increase population demand, replacing aging lines, the investment is also necessary to ensure compliance with the federally mandated Clean Water Act and Safe water Drinking Act. The City of Celina is in a unique situation unlike any other city in Texas. Celina has an unlimited water supply in its disposal through Upper Trinity water supplier. The City sets utility rate based on the cost of service. This model establishes an equitable rate structure for total cost recovery. In



order to fund the capital improvement program and to meet increasing system demand and operational cost pressure, multiple-year rate increases were implemented.

Water/Wastewater Impact Fees

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

Expenditures Assumptions

Personnel

The City currently supports a staff of 65 approved full-time equivalent employees (FTEs) allocated among operating departments. This Adopted budget includes a net increase of 13.5 full-time equivalent employees over last year’s total of 51.5 FTEs.

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

Department	FTE	Position Classifications
Planning & Development Services	3	Building Inspectors & Planner
Administration	2	HR Manager & CM’s Secretary
Police	3	Patrol Officers
Fire / EMS	2	Firefighter/Paramedic
Parks	1.5	Parks Attendance
Water & Wastewater	2	Customer Service & Construction Inspector



Total	13.5
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Personnel Compensation

This Adopted budget includes Five percent (5%) wage increase and it does intend to compensate staff at current market rate.

Texas Municipal Retirement System (TMRS)

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

Texas Municipal League Health Insurance (TML)

The City provides Health, Dental and Vision insurance to its full time employees. The City contribute \$6,400.00 annually under defined contributions method. TML offers eight different plan for employees to choose from. The City currently does not have a long or short term coverage for the employees. The City of Celina payroll department offers administrative assistance to the employees that obtain supplemental insurance through payroll deductions.

General Fund Expenditure Analysis

Departments	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	FY 15 Budget to FY 14 YE Estimate		FY 2015 Budget to FY 2014 Budget	
					\$ Change	% Change	\$ Change	% Change
Library	134,625	136,596	134,323	146,336	12,013	9%	9,740	7%
City Secretary	105,353	115,573	117,003	133,954	16,951	14%	18,381	16%
Dev. Services	417,119	801,053	797,743	747,586	(50,157)	-6%	(53,467)	-7%
Administration	764,933	874,097	870,316	1,213,024	342,708	39%	338,927	39%
Court	79,863	79,451	79,451	79,451	0	0%	0	0%
Fire / EMS	1,108,037	1,197,332	1,195,332	1,438,253	242,920	20%	240,921	20%
Public Works	437,600	572,866	572,866	858,056	285,190	50%	285,190	50%
Police	788,023	864,657	853,884	1,187,836	333,952	39%	323,179	37%
Parks	349,742	442,935	469,081	591,055	121,974	26%	148,120	33%
Main Street	165,388	63,960	63,960	63,960	0	0%	0	0%
TOTAL GF EXPENDITURES	4,350,683	5,148,520	5,153,959	6,459,511	1,305,552	25%	1,310,991	25%

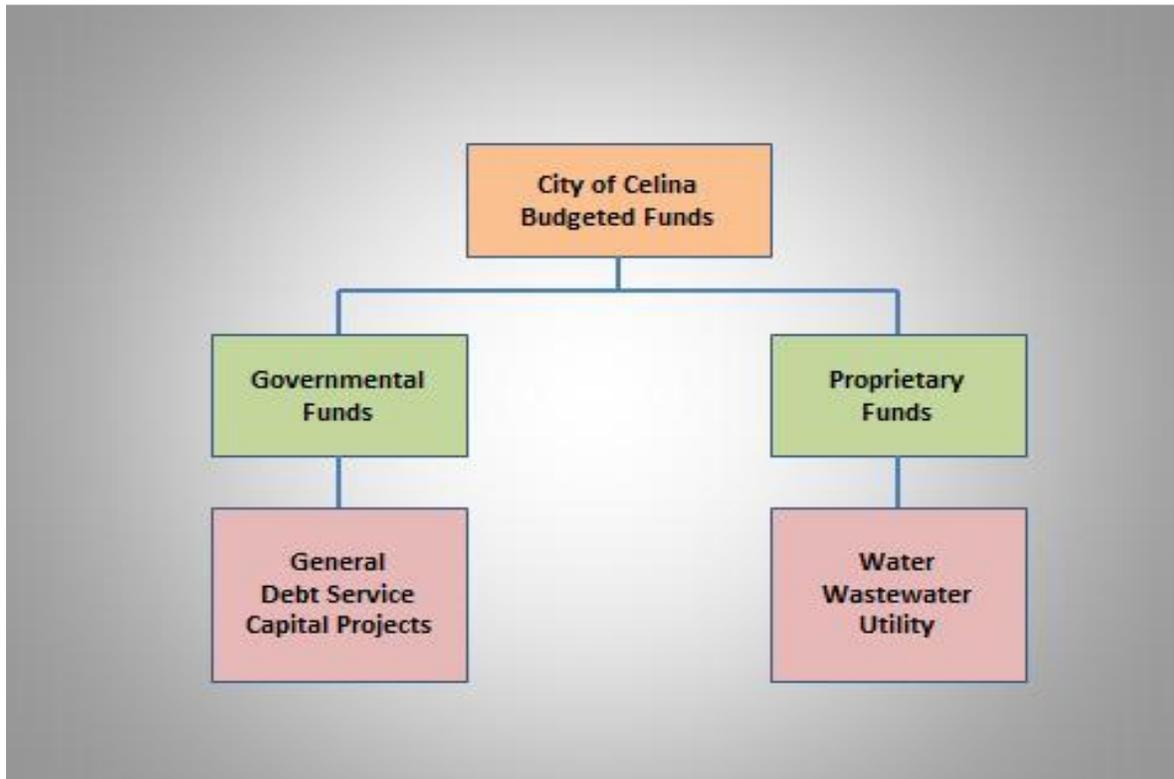
Water and Wastewater Expense Analysis

Departments	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	FY 15 Budget to FY 14 YE Estimate		FY 2015 Budget to FY 2014 Budget	
					\$ Change	% Change	\$ Change	% Change
Water & Garbage	3,225,947	3,544,651	3,262,960	3,657,638	394,678	12%	112,987	3%
Waste Water	582,920	1,160,313	1,044,655	1,293,141	248,486	24%	132,828	11%
TOTAL W/S EXPENSES	3,808,868	4,704,964	4,307,615	4,950,779	643,164	15%	245,815	5%

Summary of the City Fund Accounting Structure

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

The identity and functions of these funds are:



- **General Fund** - to account for the resources and expenditures related to the generally recognized governmental services and/or functions provided by the various City departments, including: the Library Services Department, Office of the City Secretary, Development Services, Administration, Municipal Court, Fire and Emergency Medical Services, Public Works (including Street Maintenance and Drainage), Police, Parks & Recreation, and Main Street - a governmental fund type.

- **Debt Service Fund** - to account for the accumulation of resources for, and the payment of, general long term debt principal and interest - a governmental fund type.
- **General Capital Improvement Projects Fund** – to account for the financial resources associated with multi-year and/or major capital improvement projects to be funded from non-utility revenues – a governmental fund type.
- **Utility Fund** - to account for all the activities required for the provision of water and sanitary sewer (through Public Works) and sanitation collection and disposal services to the residents of the City - a proprietary fund type.
- **Utility Capital Improvement Fund** - to account for the financial resources associated with multi-year and/or major capital improvement projects to be funded from utility revenues – a proprietary fund type.
- **Impact Fees Fund** – to account for the resources and expenditures of the Water and Sewer Impact Fees that have been or expect to be collected – a proprietary type fund.
- **Economic Development Corporation Fund** - to account for the resources and expenditures related to the Section 4A Economic Development Corporation – a governmental type fund.
- **Community Development Corporation Fund** - to account for the resources and expenditures related to the Section 4B Community Development Corporation – a governmental type fund.

GENERAL BUDGET POLICY

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

1) Operating Budget - Overall

a) The budget should be a performance, financing and spending plan agreed to by the City Council and Mayor. It should contain information and data regarding expected revenues, expected expenditures and expected performance.

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 Long-Range Financial Plan.

e) The City's annual budget presentation should display the City's service/delivery performance plan in a friendly format. Therefore, the City will use a program budgeting format to convey the policies for and purposes of the City operations.

The City will also prepare the line item format materials for those who wish to review that information.

f) Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.

g) Finance Director has primary responsibility for:

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

b) Implementing those proposals once they are approved.

2) Fiscal Integrity

a) Ongoing operating expenditure budgets will not exceed the amount of ongoing revenue budgets to finance these costs. New program request costs will have to identify either a new ongoing source of revenue or identify offsetting/ongoing expenditures to be eliminated.

b) In years when City Council approves operating budgets with ongoing costs exceeding ongoing revenues, the City Council must authorize the use of fund balance reserve to be used.

c) Any available carryover balance will only be used to offset one-time or non-recurring costs. Cash balances in excess of the amount required to maintain strategic reserves will be used to fund one-time or non-recurring costs.

d) The City will maintain the fiscal integrity of its operating and capital improvement budgets which provide services and maintain certain public facilities, streets and utilities. It is the City's intent to maximize the level of public goods and services while minimizing the level of debt.

e) Mitigation fees shall be used only for the project or purpose for which they are intended.

f) The City will maintain a balanced budget which is defined as planned funds available equal planned expenditures and ending fund balance.

3) Revenues

a) Generally revenues estimates shall not assume growth rates in excess of inflation and scheduled rate increases. Actual revenues that are over estimates will be recognized through budgetary adjustments only after it takes place. This minimizes the likelihood of either a reduction in force or service level in the event revenues would be less than anticipated.

b) Investment income earned shall be budgeted on the allocation methodology, i.e., the projected average monthly balance of each participating fund.

4) Reporting

a) A revenue/expenditure report will be produced monthly so that it can be directly compared to the actual results of the fiscal year to date.

b) Each quarter, staff will produce a "Quarterly Financial Report" comparing current year to past year actual revenue and expenditure and present the data to City Council.

c) Semi-annually, staff will provide revenue and expenditure projections for the next five

years (General Fund Projection Model). Projections will include estimated operating costs for future capital improvements that are included in the capital budget. This data will be presented to the City Council in a form to facilitate annual budget decisions, based on a multi-year strategic planning perspective.

5 Citizen Involvements

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

6) Fees

- a) Fees shall be to cover 100% of the costs of service delivery, unless such amount prevents an individual from obtaining essential services. Fees or service charges should not be established to generate money in excess of the cost of providing service.
- b) Fees may be less than 100% if other factors, e.g., market forces, competitive position, etc., need to be recognized.

7) Capital Budget - Fiscal Policies

- a) Capital project proposals should include as complete, reliable and attainable cost estimates as possible. Project cost estimates for the Capital Budget should be based upon a thorough analysis of the project and are expected to be as reliable as the level of detail known about the project. Project cost estimates should be included in the City's Five Years Capital Improvement Plan (CIP) and should be as reliable as possible; recognizing that Year 1 or Year 2 project cost estimates will be more reliable than cost estimates in the later years.
- b) Proposals should include a comprehensive resource plan. This plan should include the amount and type of resources required, a timeline and financing strategies to be employed. The plan should indicate resources necessary to complete any given phase of

the project, i.e., design, rights-of-way acquisition, construction, project management, contingency, etc.

c) Capital project proposals should include a discussion on level of service (LOS). At a minimum, the discussion should include current LOS level associated with the proposal and level of LOS after completion of proposal. Proposals with low level LOS will receive higher priority than those with higher levels of LOS. Capital project proposals that either has a current LOS level of 100% or higher or will have a LOS level of 100% or higher after completion of the proposal must include a discussion on impacts to other services that have a LOS level below 100%.

d) All proposals for capital projects will be presented to the City Council within the framework of a Capital Budget. Consideration will be given to the commitment of capital funds outside the presentation of the annual capital budget review process for emergency capital projects, time sensitive projects, projects funded through grants or other non-city funding sources and for projects that present and answer the following questions for Council consideration:

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

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

f) Major changes in project cost must be presented to the City Council for review and approval. Major changes are defined per City's Procurement Policies & Procedures as amounts greater than \$25,000 for single craft or trade and greater than \$50,000 for two or more crafts or trades.

g) At the time of project awards, each project shall have reasonable contingencies also budgeted:

1) The amount set aside for contingencies shall correspond with industry standards and shall not exceed ten percent (10%), or a percentage of contract as otherwise determined by the City Council.

II) Project contingencies may, unless otherwise determined by the City Council, be used only to compensate for unforeseen circumstances requiring additional funds to complete the project within the original project scope and identified needs.

III) For budgeting purposes, project contingencies are a reasonable estimating tool. At the time of contract award, the project cost will be replaced with an appropriation that includes the contingency as developed above.

h) Staff shall seek ways of ensuring administrative costs of implementing the Capital Budgets are kept at appropriate levels.

i) The Capital Budget shall contain only those projects that can be reasonably expected to be accomplished during the budget period. The detail sheet for each project shall contain a project schedule with milestones indicated.

j) Capital projects that are not expensed during the budget period will be re-budgeted or carried over to the next fiscal period except as reported to the City Council for its approval. Multi-year projects with unexpended funds will be carried over to the next fiscal period.

k) If a Adopted capital project will have a direct negative effect on other publicly owned facilities and/or property, or reduce property taxes revenues (for property purchases within the City), mitigation of the negative impact will become part of the Adopted capital project costs.

l) A capital project will not be budgeted unless there is a reasonable expectation that funding is available.

9) Debt Policies

a) Debt will not be used for operating costs.

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

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

d) Tax Anticipation Notes will be issued only when the City's ability to implement

approved programs and projects are seriously hampered by temporary cash flow shortages.

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

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

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

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

Budget Preparation

The budget preparation process began in April when the departments under Budget Policy guide line and in conjunction with the Finance Director projected current year revenues and expenditures, as well as, Adopted the following year's revenues and expenditures. A Budget Review Meeting was held in July for all senior staff members and City Council. The budget process was comprised of three elements: (1) continuation level/target budget (expenditures), (2) budget assessment - improvements, and (3) budget assessment - expenditure reductions.

1. Continuation Level/Target Budget

The continuation level budget (expenditures) is a target budget. Each department's continuation level budget (expenditures) is based upon a target number they cannot exceed. The Fund's

continuation level/target budget (expenditures) will not exceed revenue dollars. No additional improvements such as personnel, furniture/equipment and/or other services are included in the continuation level budget (expenditure).

2. Budget Assessment - Improvements

The second element of the budget process is an assessment and inclusion of department service Improvement requests. Service improvements are examples such as additional staff or equipment.

3. Budget Assessment - Expenditure Reductions

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

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

The Annual Budget Workshop will be held on June and consisted of an intensive One (1) day work session. During this workshop the Council revised the Adopted budget based on presentations made by all of the Department Directors. The City Manager's Adopted budget is being submitted to the City Council on July 30th. In September the City Council will conduct a budget hearing. The purpose of the hearing is to seek citizens' involvement by explaining the budget process and looking for suggestions. Budget will be approved in the regular Council meeting along with tax rate in September as required by City Charter. The budget takes effect for the next fiscal year, beginning October 1. The budget can be amended during the fiscal year through City Council approval. A budget amendment ordinance can be prepared increasing a fund's appropriation.



Outlook for the Future

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

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



City Profile

- Celina City Council
- City Organizational Chart
- History of Celina
- City of Celina Today
- Summary of Certified Property Values
- Summary of Ad Valorem Tax Rate
- Sales tax revenue analysis
- Property tax per capita
- Building permits



Celina's Mayor and City Council

(From Left to Right) Chad Anderson (Place #6), Lori Vaden (Place #5), Vincent Ramos (Place #3), Carmen Roberts (Mayor Pro Tem/Place #4), Sean Terry (Mayor), George Kendrick (Place #1), Wayne Nabors (Place #3)



Celina's Mayor and City Council



Sean Terry
Mayor



George Kendrick
Place # 1



Wayne Nabors
Place # 2



Vincent Ramos
Place # 3



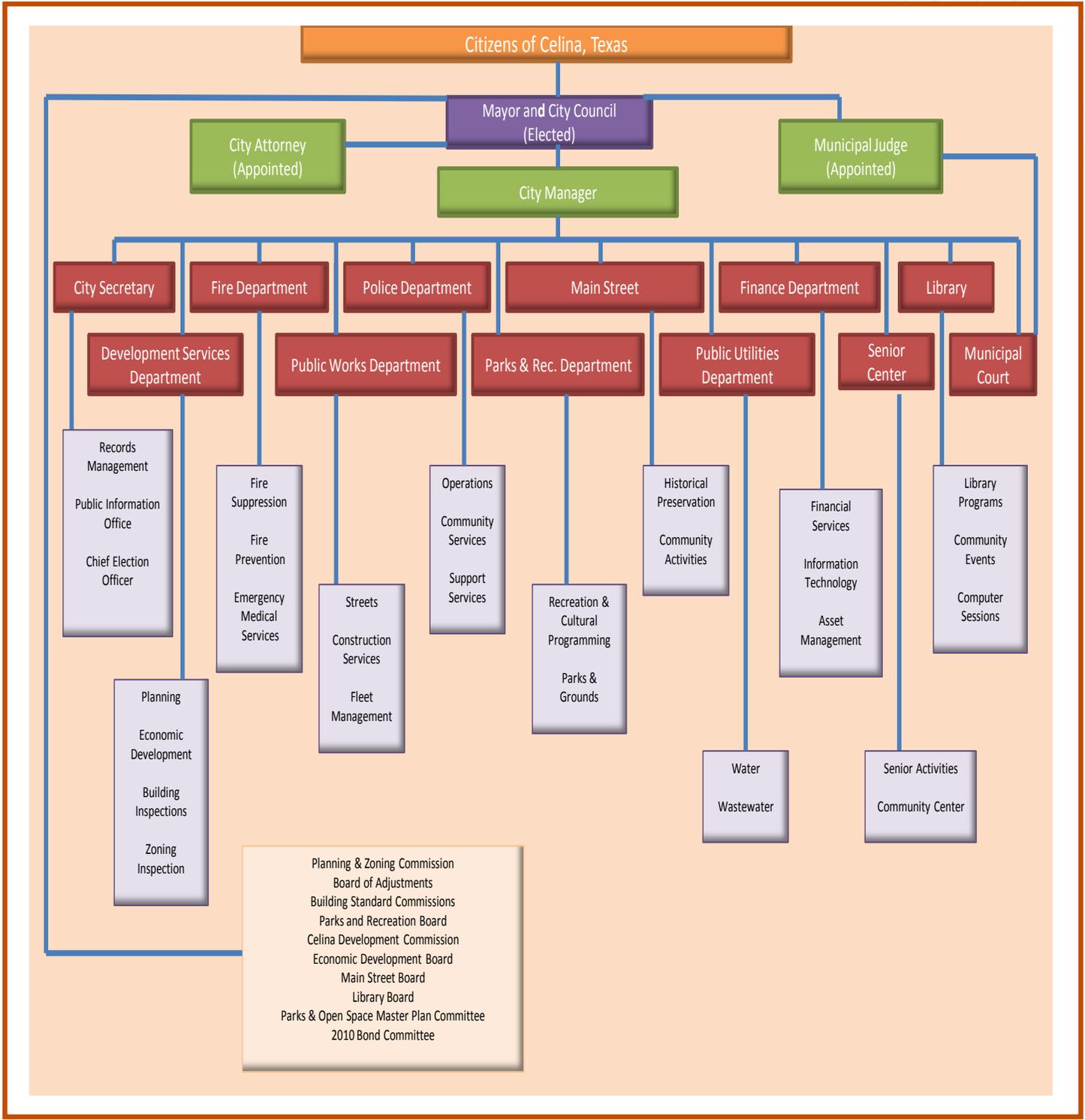
Carmen Roberts
Mayor pro Tem
Place # 4



Lori Vaden
Place # 5



Chad Anderson
Place # 6





“History of Celina”

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

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

About 20 years later, considerable excitement was caused by the news that the Frisco railway was soon to extend its line through this part of the country. However, the right of way was to miss the little town. Shortly thereafter, the merchants of the town made plans to move the town to the railroad. When the time came to move, the businesses and houses were each placed on rollers and pulled to the new site by traction engines. This was done in February, 1902, and the ground was muddy. Some of the buildings became bogged down and had to be left until dry weather. A town site company had secured the land for the new “Celina”, which was part of a pasture belonging to the late William Willock. The company had taken the fences down, marked off the streets, and placed the lots for sale. It was intended that the current Main Street would be the Main 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 off 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, and 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 café's, 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. Since then, we have a brand new state of the art elementary school opened in fall of 2003. Today, the Old Town section still contains many historic structures and is the centerpiece of an evolving, historical, recreational and commercial area.

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".

Thankfully some things never change!

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!

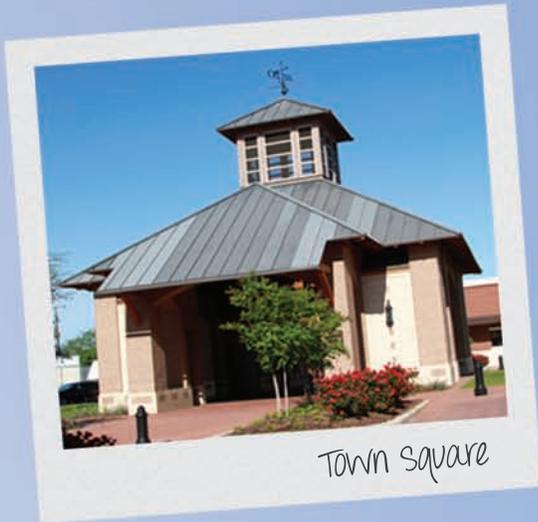
Contact Us

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



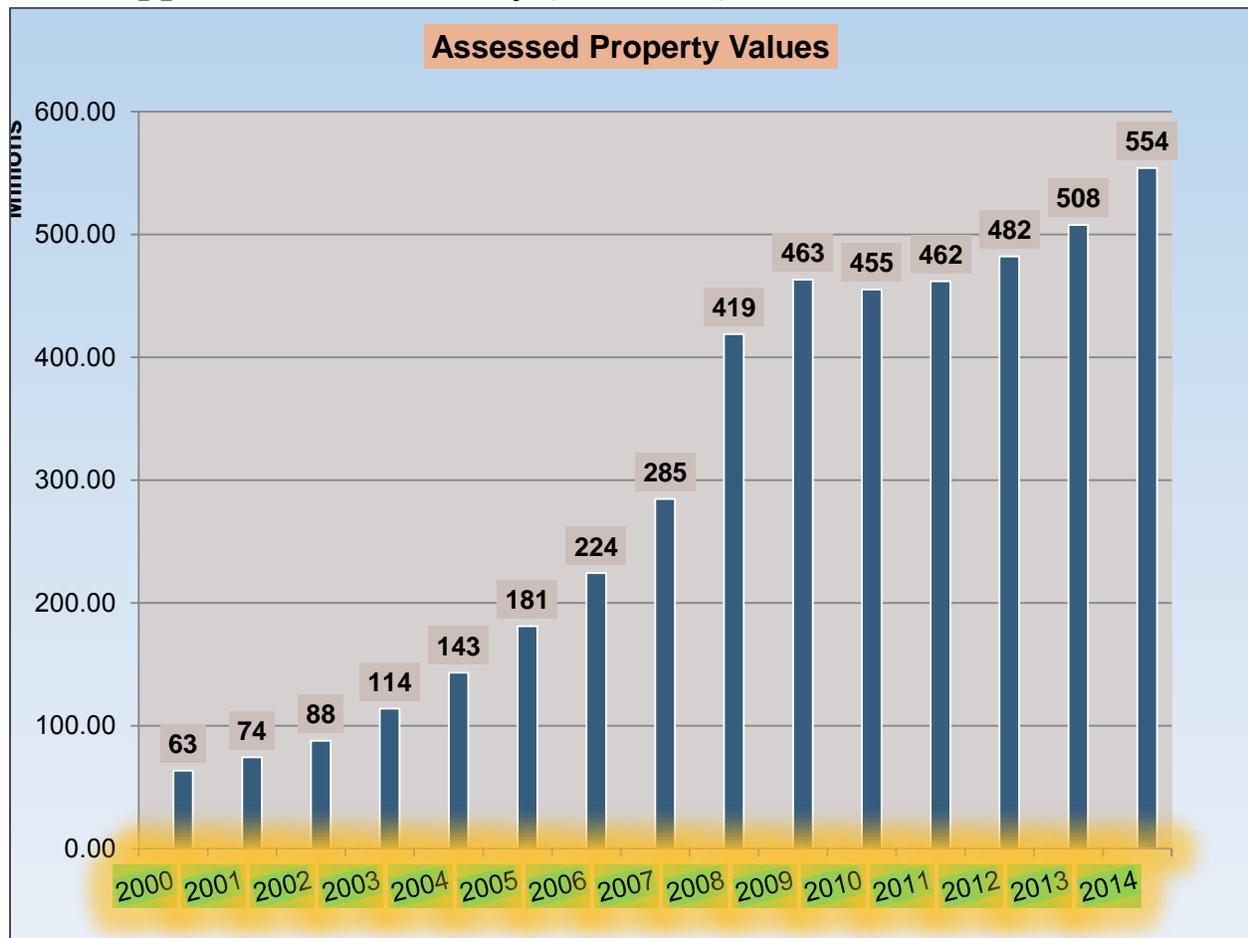


SUMMARY OF CERTIFIED ASSESSED VALUE

The Collin Central Appraisal District and Denton Central Appraisal District issued a certified assessed value for the City of Celina at \$554,210,534, which includes a small percentage that are still under review, but have been conservatively estimated.

The tax year 2014 or FY 2014-2015 assessed property values represent an increase of 9.13% over last year assessment. Components of this increase are: \$31,230,322 increase in value of existing properties, \$1,094,564 is due to annexations and \$14,049,800 belong to new constructions.

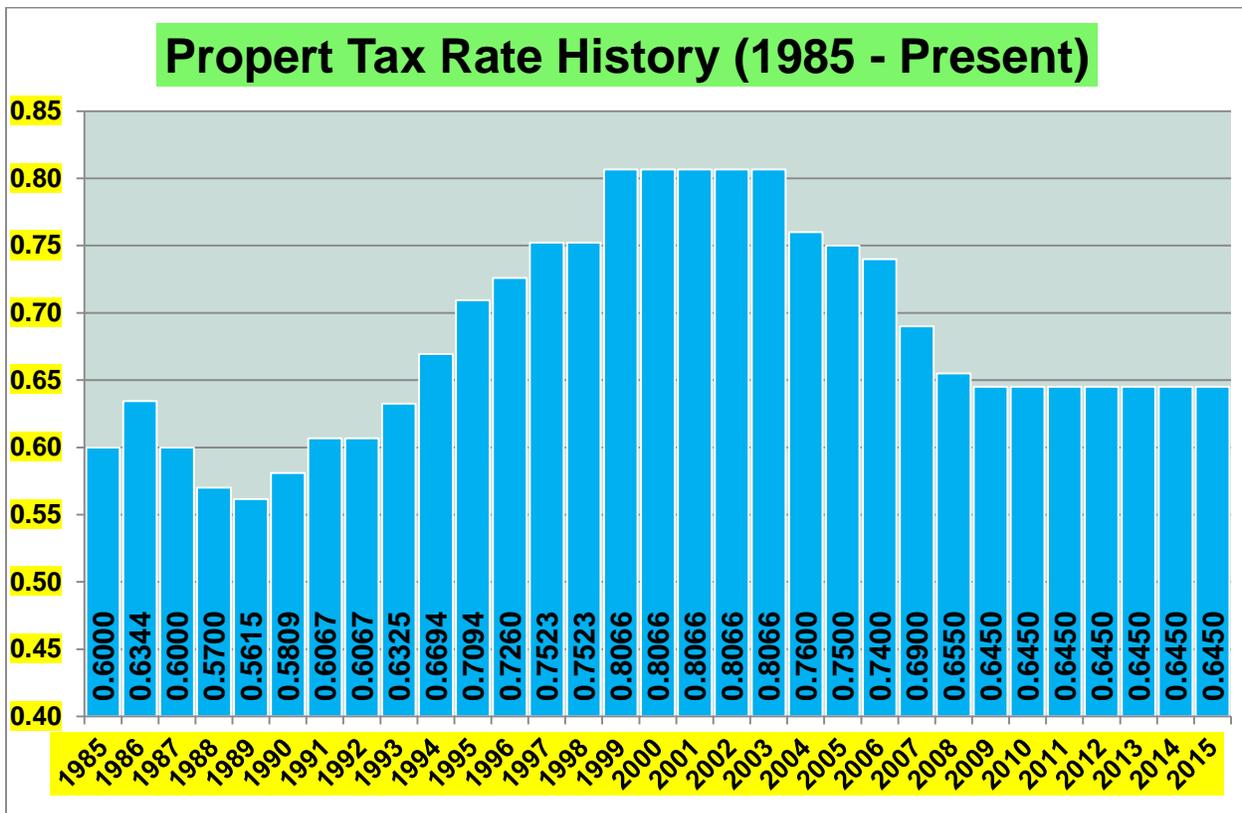
Total Appraised Value History (Tax Years)



Fiscal Year	Taxable Assessed Value	Fiscal Year	Taxable Assessed Value
2000	63,495,178	2008	418,824,688
2001	74,397,227	2009	463,300,493
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	

AD VALOREM TAX SUMMARY

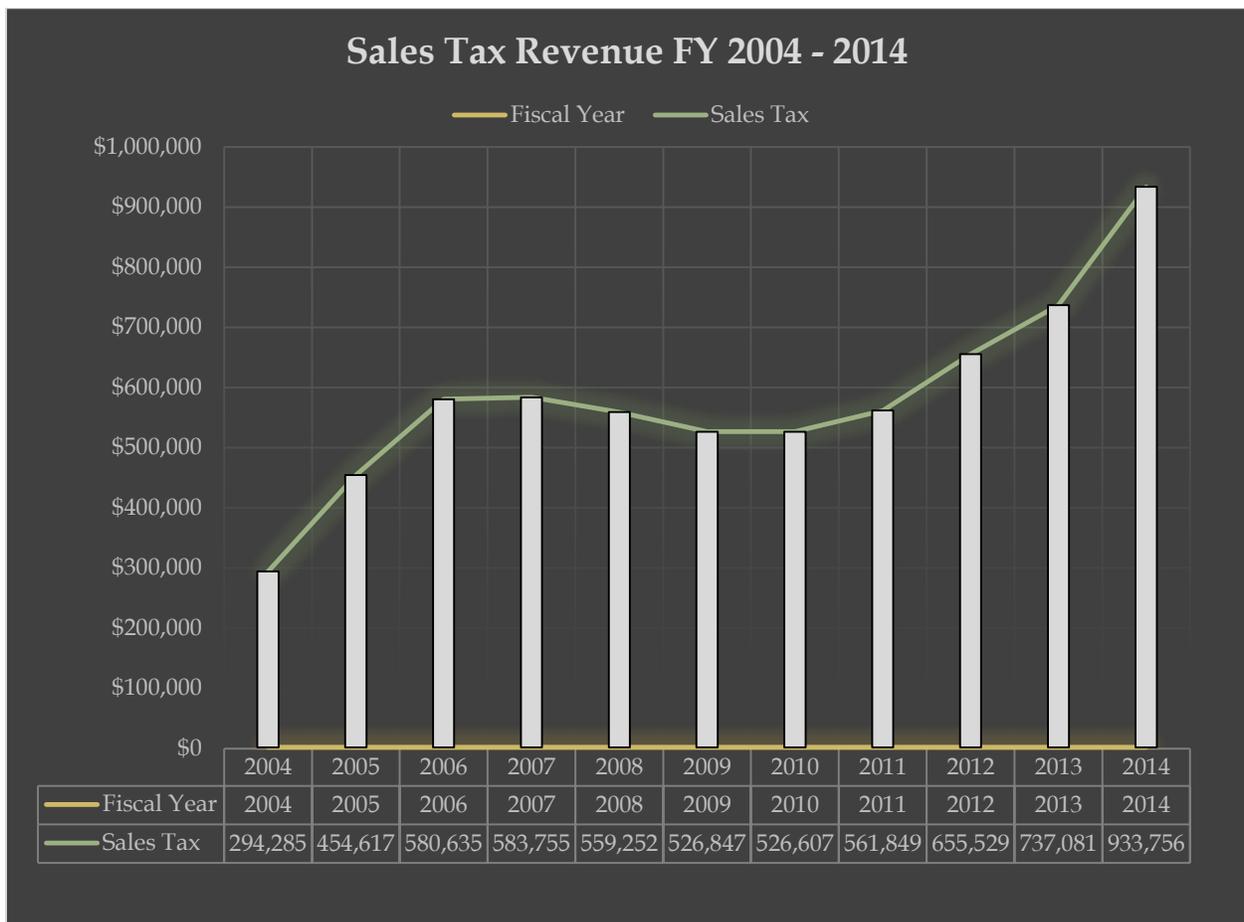
For the current fiscal year, the City Council adopted a 64.5¢ tax rate per \$100 of property valuation. This budget proposes to maintain the existing tax rate. Chart below is showing the historical property tax rate since 1985.





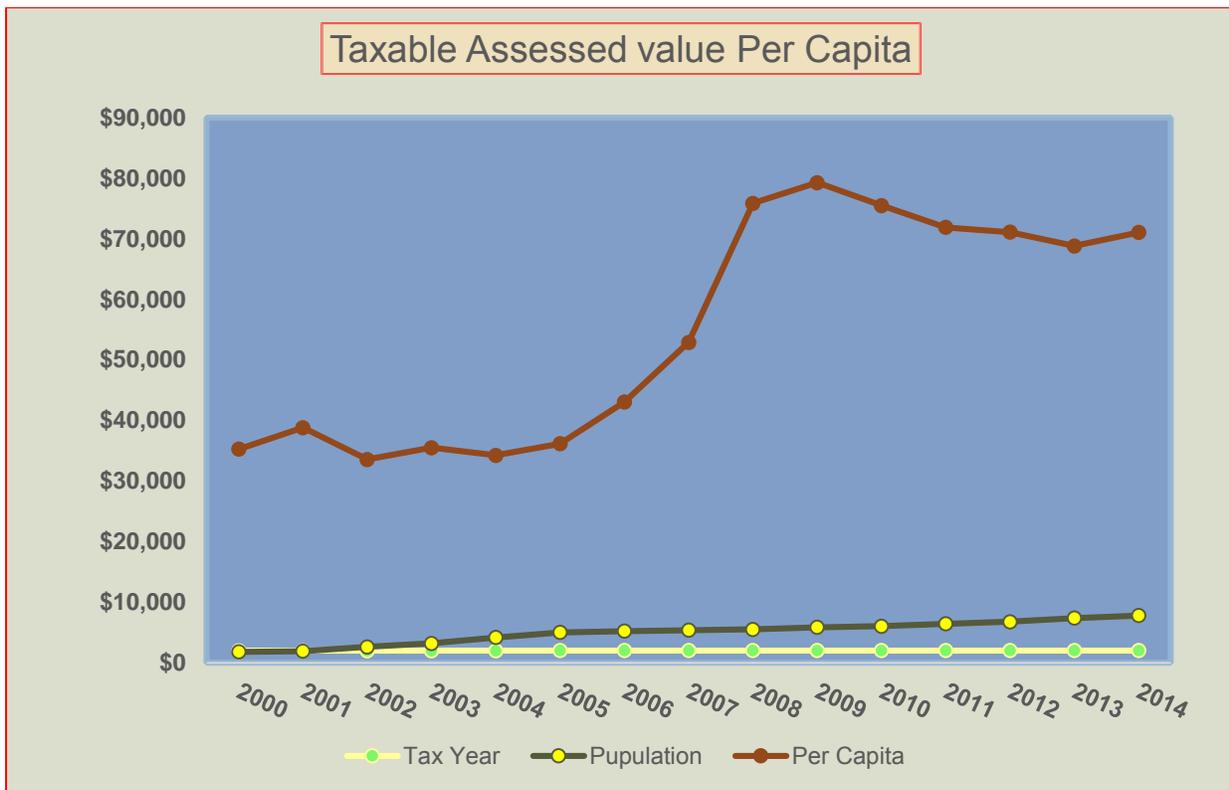
SUMMARY OF SALE TAX REVENUE

Following chart demonstrate growth characteristic in 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 PROPERTY TAX PER CAPITA

Following chart demonstrate that taxes per capita has been increasing over the past several years, but it is important to remember the reason why. New properties added to the tax rolls are of a higher per capita value, indicating industrial and commercial property growth. This fact also evidenced by the change in taxable assessed valuation shown below.

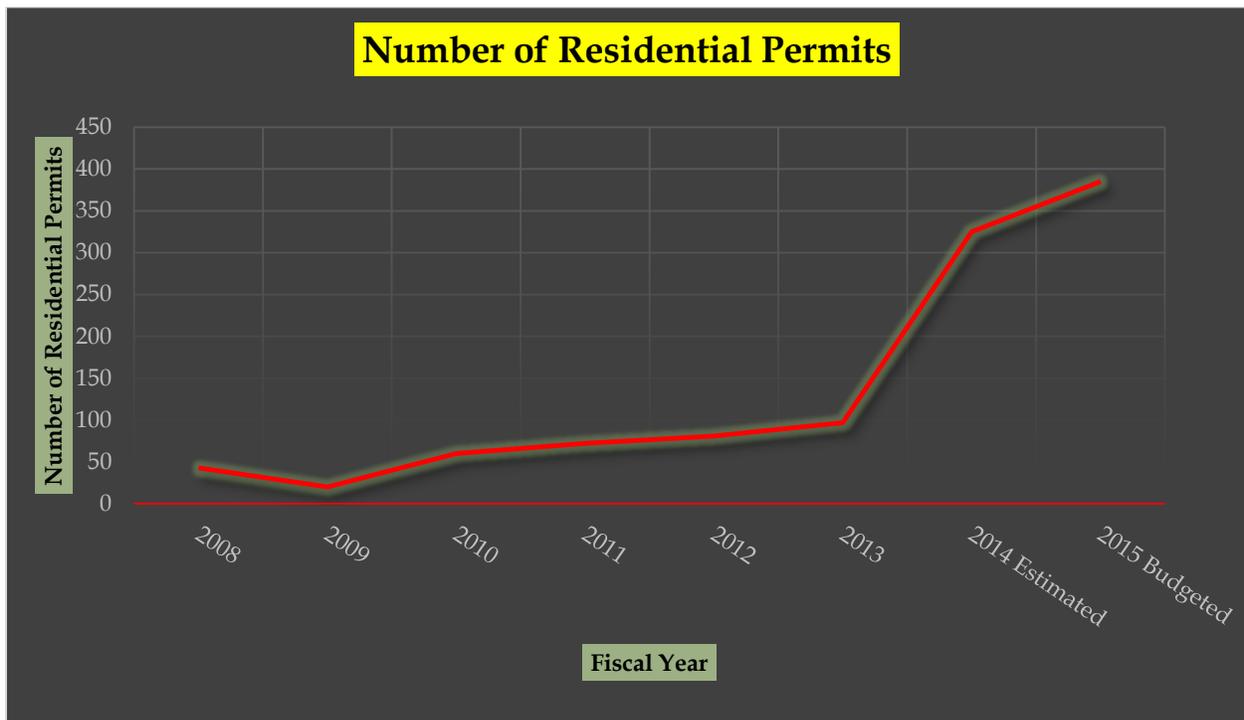


Fiscal Year	Taxable Assessed Value	Population	Per Capita	Fiscal Year	Taxable Assessed Value	Population	Per Capita
2000	63,495,178	1800	35,275	2008	418,824,688	5520	75,874
2001	74,397,227	1916	38,829	2009	463,300,493	5843	79,292
2002	87,884,199	2618	33,569	2010	455,200,487	6028	75,514
2003	114,032,871	3210	35,524	2011	461,849,745	6424	71,894
2004	143,297,951	4182	34,265	2012	482,062,285	6778	71,122
2005	181,232,497	5012	36,160	2013	507,835,848	7379	68,822
2006	224,412,066	5211	43,065	2014	554,210,534	7800	71,053
2007	284,847,298	5385	52,896	2015			



SUMMARY OF SINGLE FAMILY BUILDING PERMITS

Following chart illustrate the number of single family residential building permits issued. This information is an indicator of current and future demand for the City services. The City provide water and wastewater to any and all residential and commercial properties within the City's proper.



Fiscal Year	Number of Residential Permits
2008	43
2009	20
2010	60
2011	72
2012	81
2013	97
2014 Estimated	325
2015 Budgeted	385



Budget Summaries

Summary of Fund Balances
Combined Revenue & Expenses for all funds
Revenue & Expenditures Charts & Graphs



BUDGET SUMMARY

This budget, including adopted expenditures and transfers out, totals **\$21,483,254**. The budget estimates current revenues and transfers in of **\$13,876,586** or **\$7,606,667** less than planned expenditures. The adopted FY2014 -2015 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, including the design and construction of ASH Street, Design and construction of Fire Station, engineering and design of the Celina Parkway, Frontier Parkway, and a **planned spend-down of the utility capital fund** for CIP projects including engineering and design of the water and sewer lines to the Lakes of Mustang and the Creeks of Legacy developments and transfer of **\$877,000** from General Fund Reserve. The projected combined beginning fund balance of all funds at October 1, 2014 is **\$17,695,921**. The projected ending fund balance of all funds at September 30, 2015 projected to be **\$10,089,254**, for a net decrease of **\$7,606,667**.

The following table provides estimated beginning fund balances, estimated revenues and transfers in, adopted expenses and transfers out and estimated ending fund balances for FY2014-2015, for all funds:

CITY OF CELINA COMBINED BUDGET SUMMARY								FY2014-2015
Fund	Fund Title	Estimated Beginning Balance (10/1/14)	Revenues	Inter-fund Transfers In	Operating Expenses	Capital Outlay	Inter-fund Transfers Out	Estimated Ending Balance (9/30/2015)
102	General Fund	\$ 2,659,694	\$ 5,207,789	\$ 375,000	\$ 6,459,511	\$ -	\$ -	\$ 1,782,972
103	Debt Service Fund	\$ 165,430	\$ 1,177,845	\$ 1,328,243	\$ 2,476,088	\$ -	\$ -	\$ 195,430
104	General Fund - Capital Project Fund	\$ 10,394,390	\$ -	\$ -	\$ -	\$ 5,413,233	\$ -	\$ 4,981,158
202	Utility Fund	\$ 1,731,236	\$ 5,295,359	\$ -	\$ 3,447,536	\$ -	\$ 1,503,243	\$ 2,075,816
203	Impact Fees Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	Utility - Capital Project Fund	\$ 2,454,596	\$ -	\$ -	\$ -	\$ 1,751,293	\$ -	\$ 703,303
CDC	Community Development Corporation	\$ 128,624	\$ 246,175	\$ -	\$ 6,175	\$ -	\$ 200,000	\$ 168,624
EDC	Economic Development Corporation	\$ 161,950	\$ 246,175	\$ -	\$ 226,175	\$ -	\$ -	\$ 181,950
TOTALS		\$ 17,695,921	\$12,173,343	\$1,703,243	\$12,615,485	\$ 7,164,525	\$1,703,243	\$ 10,089,254



Following table demonstrates the comparison between fiscal year 2013 – 2014 estimated fund balance percentages and fiscal year 2014 – 2015 estimated fund balance percentages.

Reserve and Working Capital Comparison FY 2014 & 2015			
Fund	Fund Title	Estimated Level of Reserve (9/30/2014)	Estimated Level of Reserve (9/30/2015)
102	General Fund	52%	28%
103	Debt Service Fund	6%	8%
104	General Fund - Capital Project	72%	92%
202	Utility Fund	40%	42%
203	Impact Fees Fund	0%	0%
204	Utility - Capital Project Fund	0%	40%

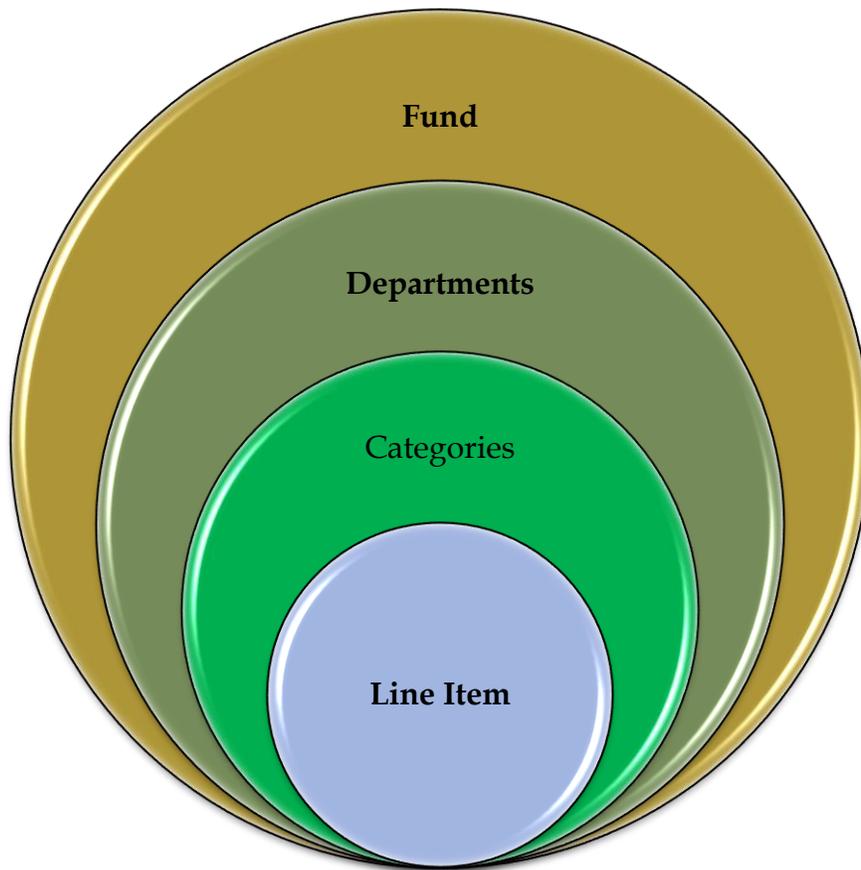
The departmental summaries that follow will roll into this combined budget summary, and represent units of the organization arranged within the Funds of the City. As discussed at our work session, the budget we are proposing for each department is broken down into six categories of expenditures. Individual line items roll into the categories and staff will use a line item budget for day-to-day financial management. The six categories are:

- **Personnel** – accounts for the full cost of salaries and all benefits of city employees. This category also includes expenses incident to personnel, such as travel, training, and uniforms.

- **Legal & Professional** – accounts for operating expenses associated with outside consultation with professionals such as attorneys, engineers, and consultants.
- **Materials & Supplies** – accounts for consumable operating supplies, including expenses such as office supplies, chemicals, ammunition, medical supplies, etc.
- **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.
- **Utility Expenses** – accounts for the cost of purchasing utilities such as electricity, phone lines, and natural gas.
- **Other Operating Expenses** – accounts for the variety of other expenses that occur on a day to day basis, such as property insurance, postage, equipment rental, advertising, library materials, office cleaning, and rent to name a few.

The following graphic is intended to solidify an understanding of the organizing financial structure used to develop this adopted budget. Line items roll into categories, which in turn roll into the departments, which in turn roll into the funds. The budget ordinance that we will present to you in September will request that you appropriate resources at the fund level. These different levels carry different levels of authorization and necessary approval. In the event that a Fund appears that it will exceed the amount that the Council has enacted by ordinance, we will request that you adopt a budget amending ordinance. However, because you do not approve a department-level budget ordinance, if the fund will not be exceeded but an individual department funding level will exceed the level presented in this document, staff will notify the

Council, but no formal action will be required. Any budget adjustments below the department level will be managed at a staff level.



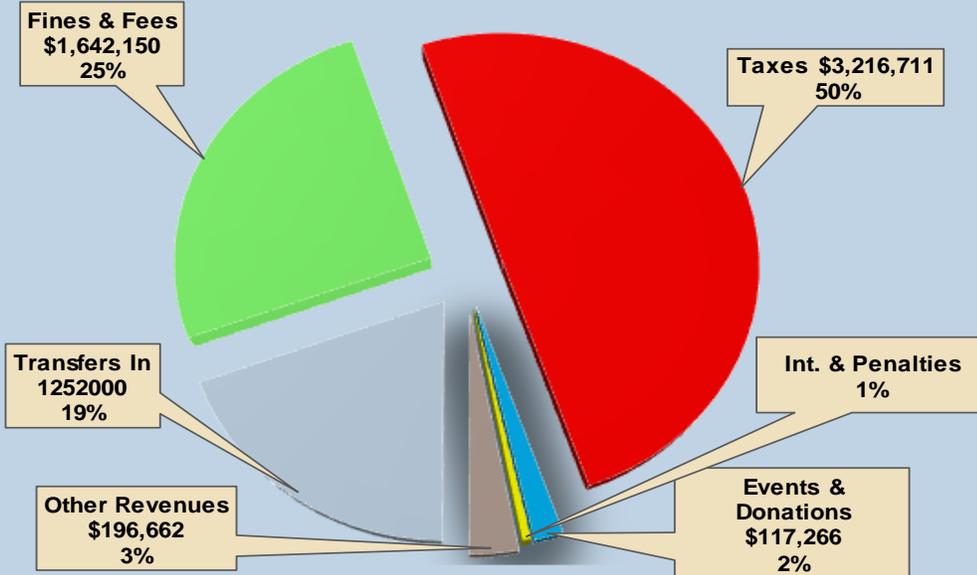
General Fund Summary of Revenues

Revenue Category	FY2014 Approved Budget	FY 2014 Actual As Of 06/30/14	FY 2014 Year End Estimate	FY 2015 Proposed Budget
Fines & Fees	\$ 765,256	\$ 1,466,565	\$ 1,774,263	\$ 1,642,150
Taxes	\$ 3,032,296	\$ 2,876,485	\$ 3,103,312	\$ 3,216,711
Grants	\$ -	\$ 1,165	\$ 1,165	\$ -
Events & Donations	\$ 112,925	\$ 101,388	\$ 127,596	\$ 117,266
Penalties & Interest	\$ 33,000	\$ 21,200	\$ 35,000	\$ 35,000
Other Revenues	\$ 230,662	\$ 228,348	\$ 256,532	\$ 196,662
Transfers In	\$ 975,000	\$ -	\$ 325,000	\$ 1,252,000
Total Revenues	\$ 5,149,139	\$ 4,695,151	\$ 5,622,868	\$ 6,459,789

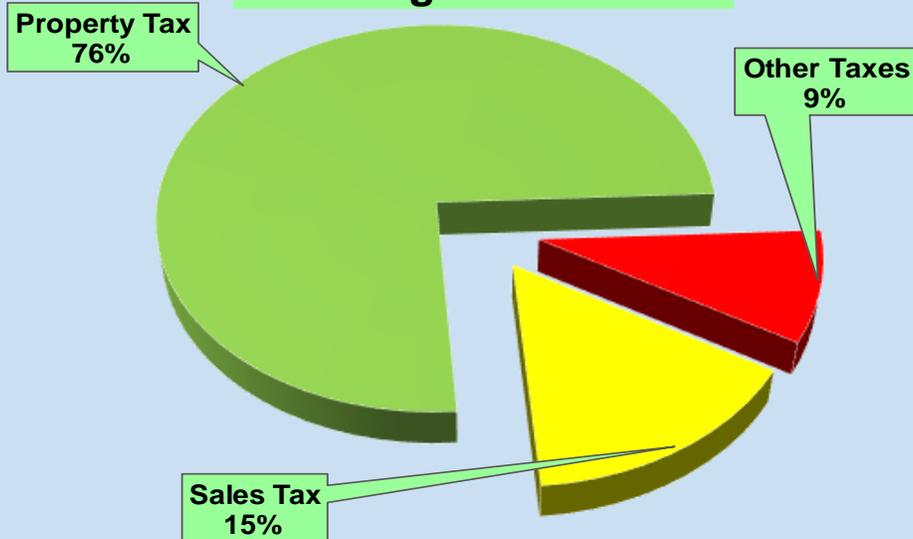
General Fund Summary of Expenditures

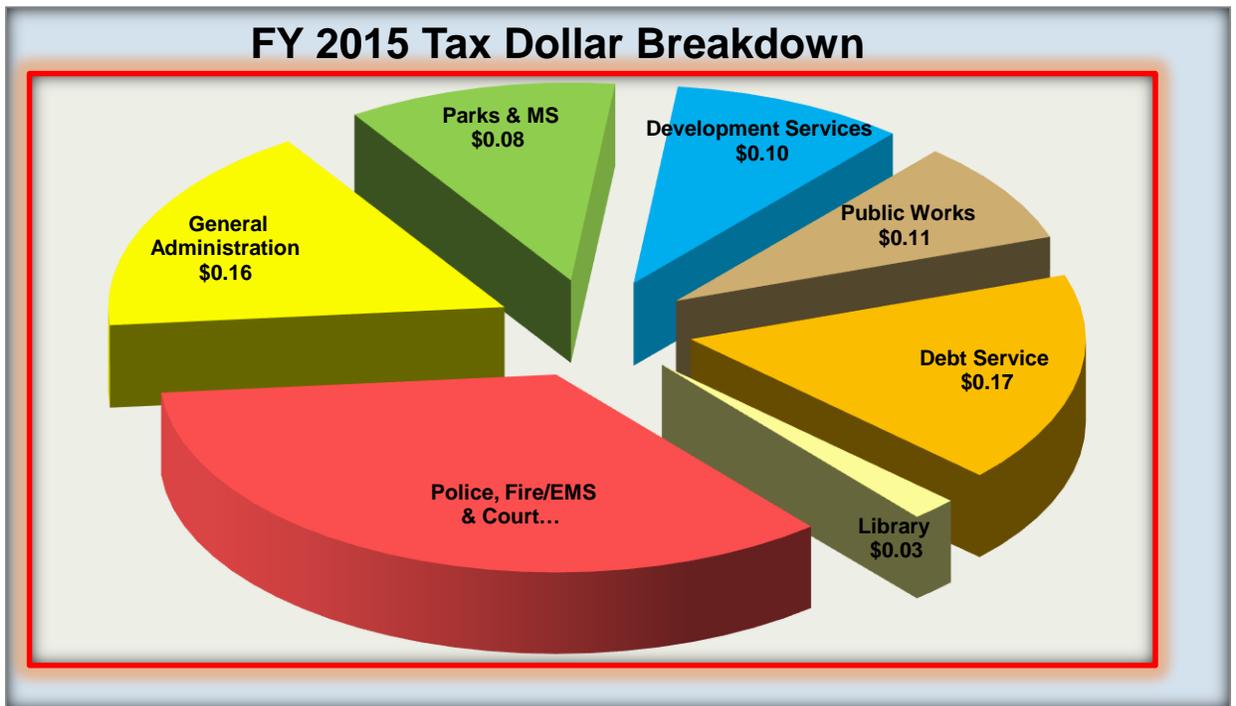
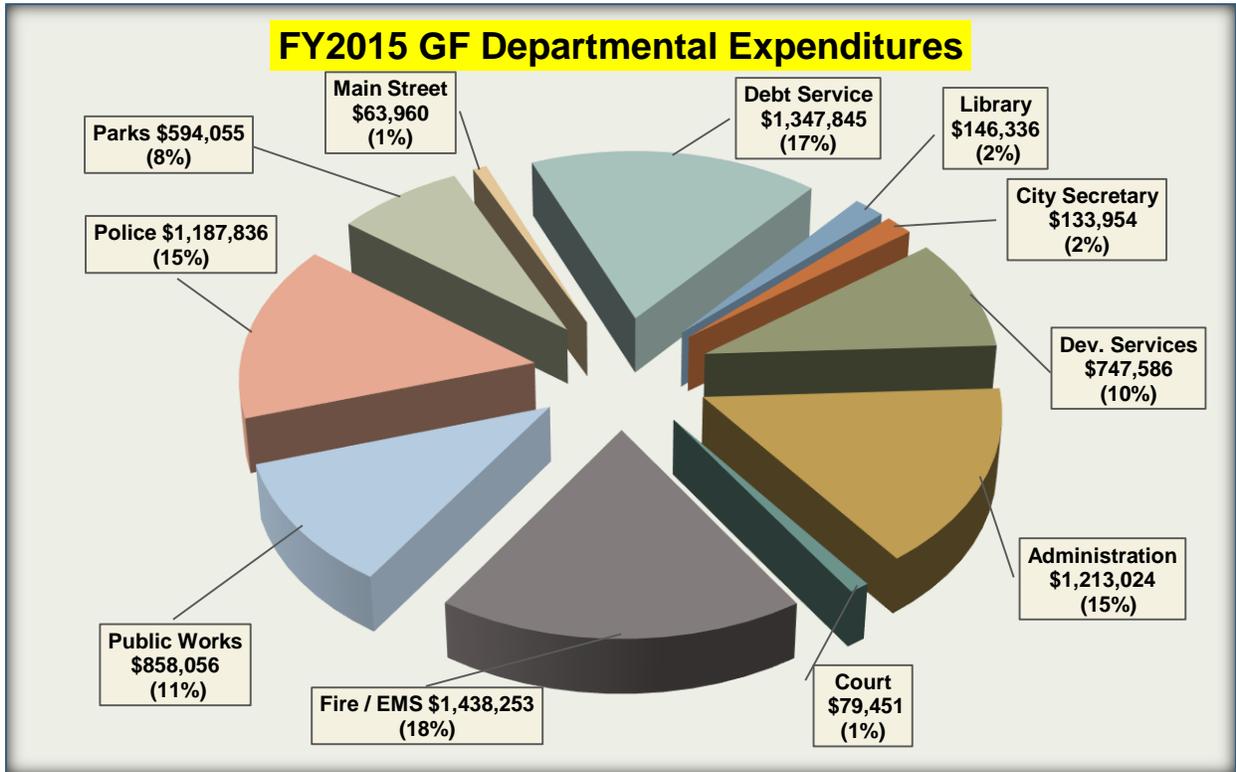
Departments	FY2014 Approved Budget	FY 2014 Actual As Of 06/30/14	FY 2014 Year End Estimate	FY 2015 Proposed Budget
<i>Library</i>	\$ 136,596	\$ 102,957	\$ 134,323	\$ 146,336
<i>City Secretary's Office</i>	\$ 115,573	\$ 85,599	\$ 117,003	\$ 133,954
<i>Development Services</i>	\$ 801,053	\$ 530,021	\$ 797,743	\$ 747,586
<i>Administration</i>	\$ 874,097	\$ 623,844	\$ 870,316	\$ 1,213,024
<i>Court</i>	\$ 79,451	\$ 52,902	\$ 79,451	\$ 79,451
<i>Fire</i>	\$ 1,197,332	\$ 846,453	\$ 1,195,332	\$ 1,438,253
<i>Public Works</i>	\$ 572,866	\$ 459,964	\$ 572,866	\$ 858,056
<i>Police</i>	\$ 864,657	\$ 646,405	\$ 853,884	\$ 1,187,836
<i>Parks</i>	\$ 442,935	\$ 519,139	\$ 469,081	\$ 591,055
<i>Main Street</i>	\$ 63,960	\$ 52,596	\$ 63,960	\$ 63,960
Total Expenditures	\$ 5,148,520	\$ 3,919,880	\$ 5,153,959	\$ 6,459,511

FY2014 - 2015 GF Budgeted Revenues



GF Categories of Taxes





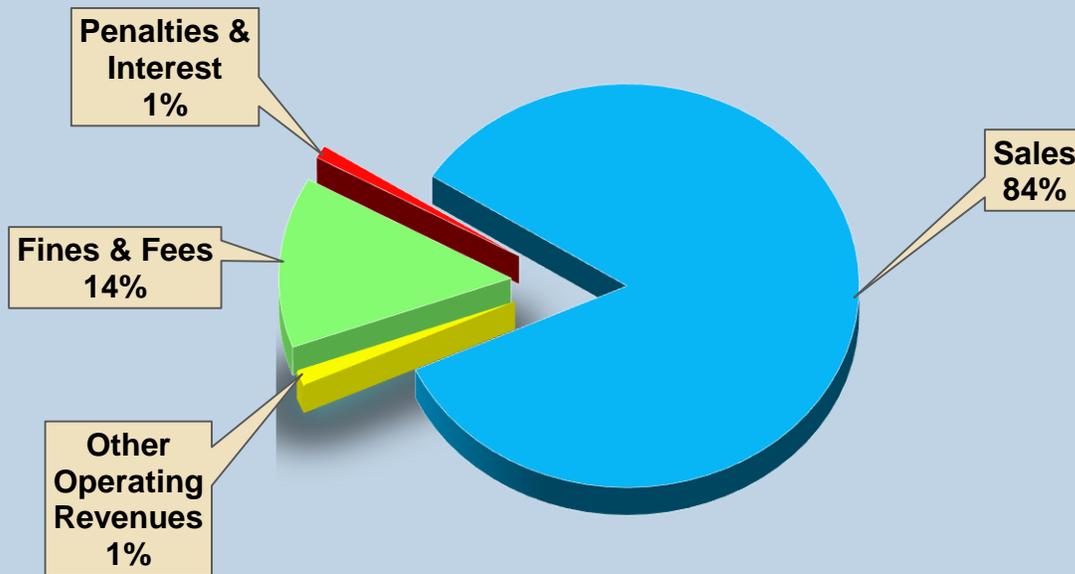
W/S Fund Summary of Revenues

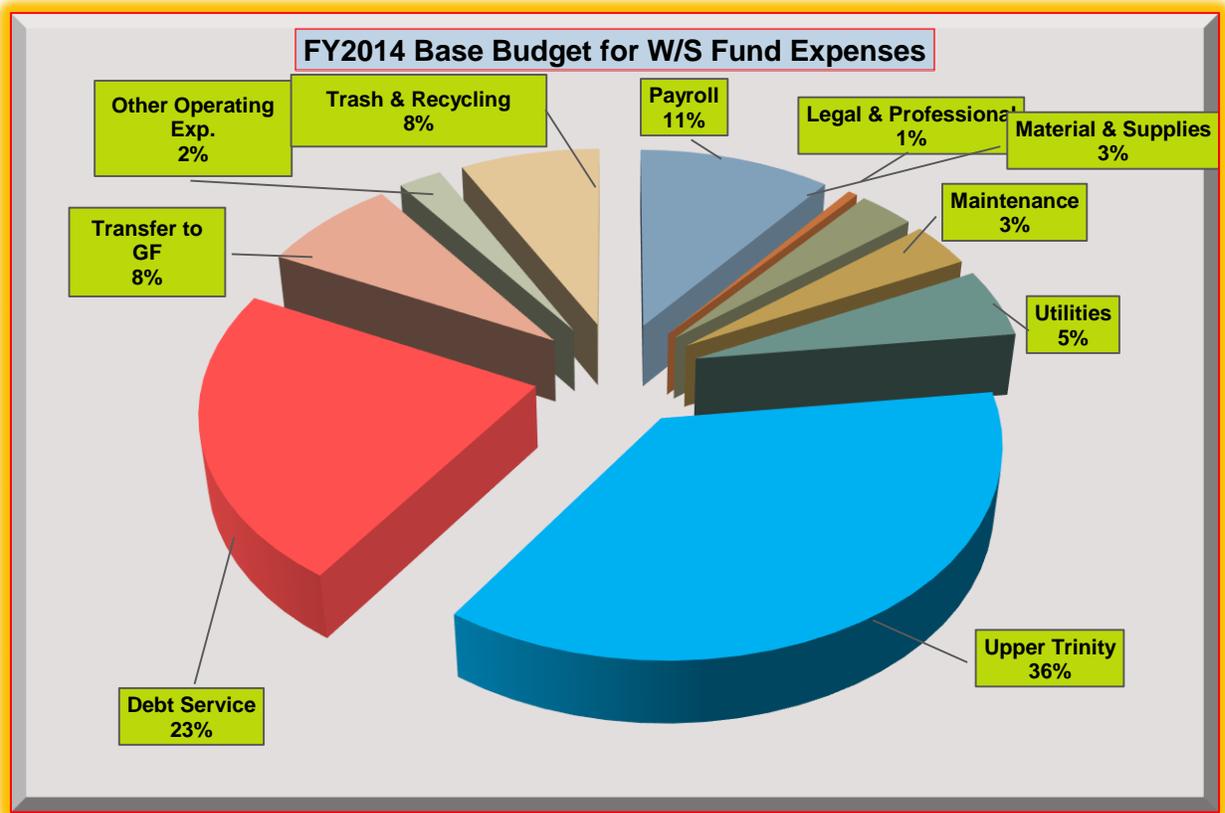
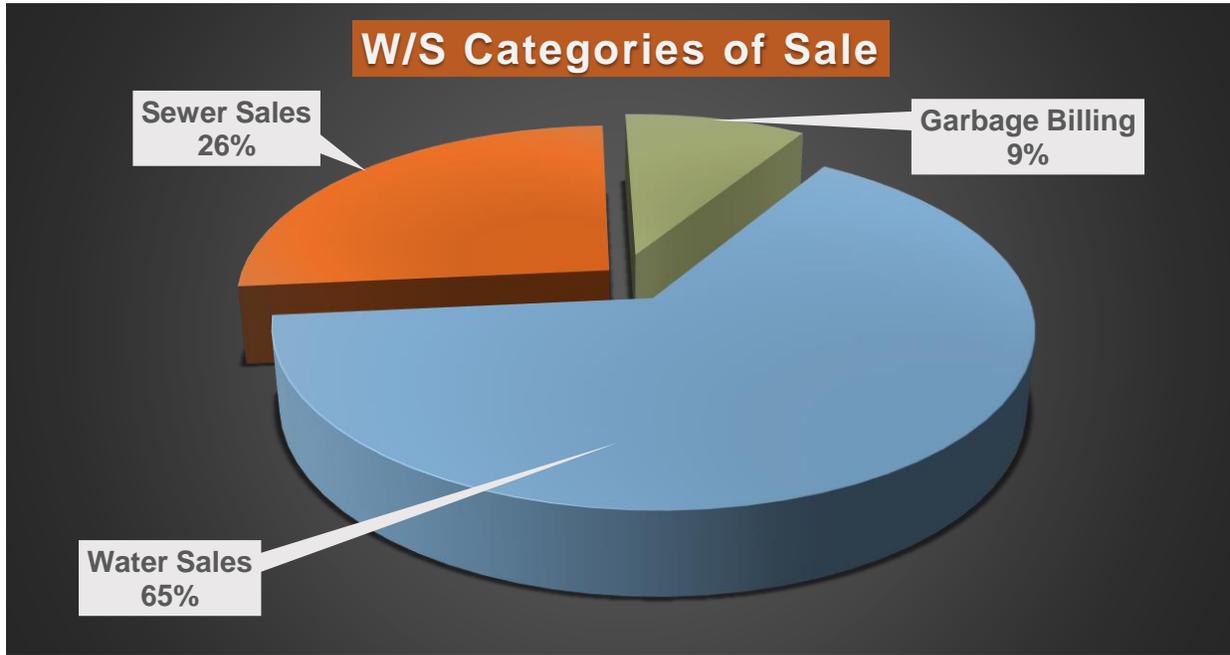
Revenue Category	FY2014 Approved Budget	FY 2014 Actual As Of 06/30/14	FY 2014 Year End Estimate	FY 2015 Proposed Budget
Fines & Fees	\$ 295,192	\$ 551,469	\$ 650,763	\$ 724,653
Penalties & Interest	\$ 68,000	\$ 45,702	\$ 54,741	\$ 54,500
Sales	\$ 4,301,714	\$ 2,854,992	\$ 4,388,399	\$ 4,450,007
Other Revenues	\$ 40,056	\$ 49,531	\$ 57,941	\$ 66,200
Total Revenues	\$ 4,704,962	\$ 3,501,694	\$ 5,151,844	\$ 5,295,359

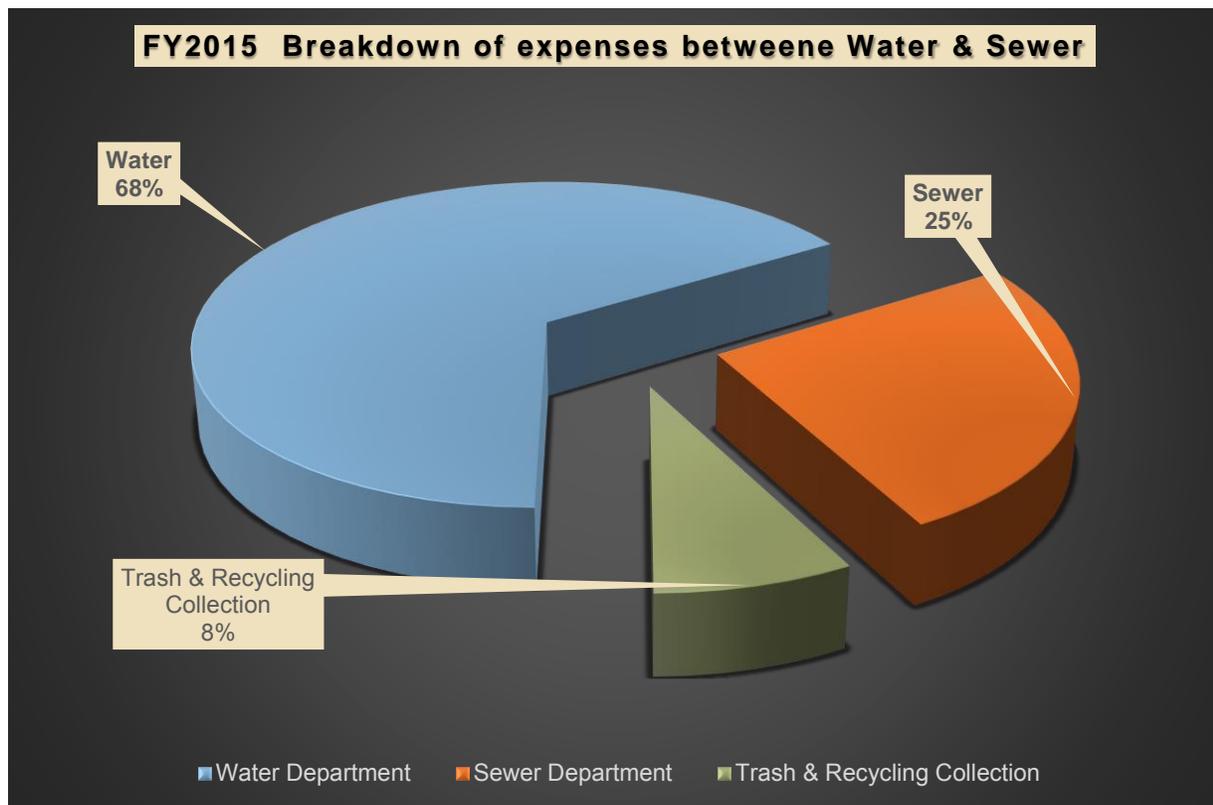
W/S Fund Summary of Expenses

Departments	FY2014 Approved Budget	FY 2014 Actual As Of 06/30/14	FY 2014 Year End Estimate	FY 2015 Proposed Budget
<i>Water Department</i>	\$ 3,187,073	\$ 2,049,386	\$ 2,892,521	\$ 3,276,439
<i>Sewer Department</i>	\$ 1,160,313	\$ 662,388	\$ 1,044,655	\$ 1,293,141
<i>Trash & Recycling Collection</i>	\$ 357,578	\$ 277,829	\$ 370,439	\$ 381,199
Total	\$ 4,704,964	\$ 2,989,603	\$ 4,307,615	\$ 4,950,779

FY2014 - 2015 W/S Budgeted Revenues







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 planned spending downs of any particular fund balances.

In an effort to standardize the reporting of financial information from both a budgetary and financial reporting aspect, we will recognize undesignated unreserved fund balance in the General Fund and unrestricted net assets in the Utility Fund as available expendable 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 recommends the following level of reserves as targets for each budget year, and to the right is the level of estimated fund balance at the end of this adopted budget period (September 30, 2015):

Reserve and Working Capital Estimates			FY2014-2015
Fund	Fund Title	Recommended Level of Reserve	Estimated Level of Reserve (9/30/2015)
102	General Fund	25%	28%
103	Debt Service Fund	10%	8%
104	General Fund - Capital Project	0%	92%
202	Utility Fund	33%	42%
203	Impact Fees Fund	0%	0%
204	Utility - Capital Project Fund	0%	40%

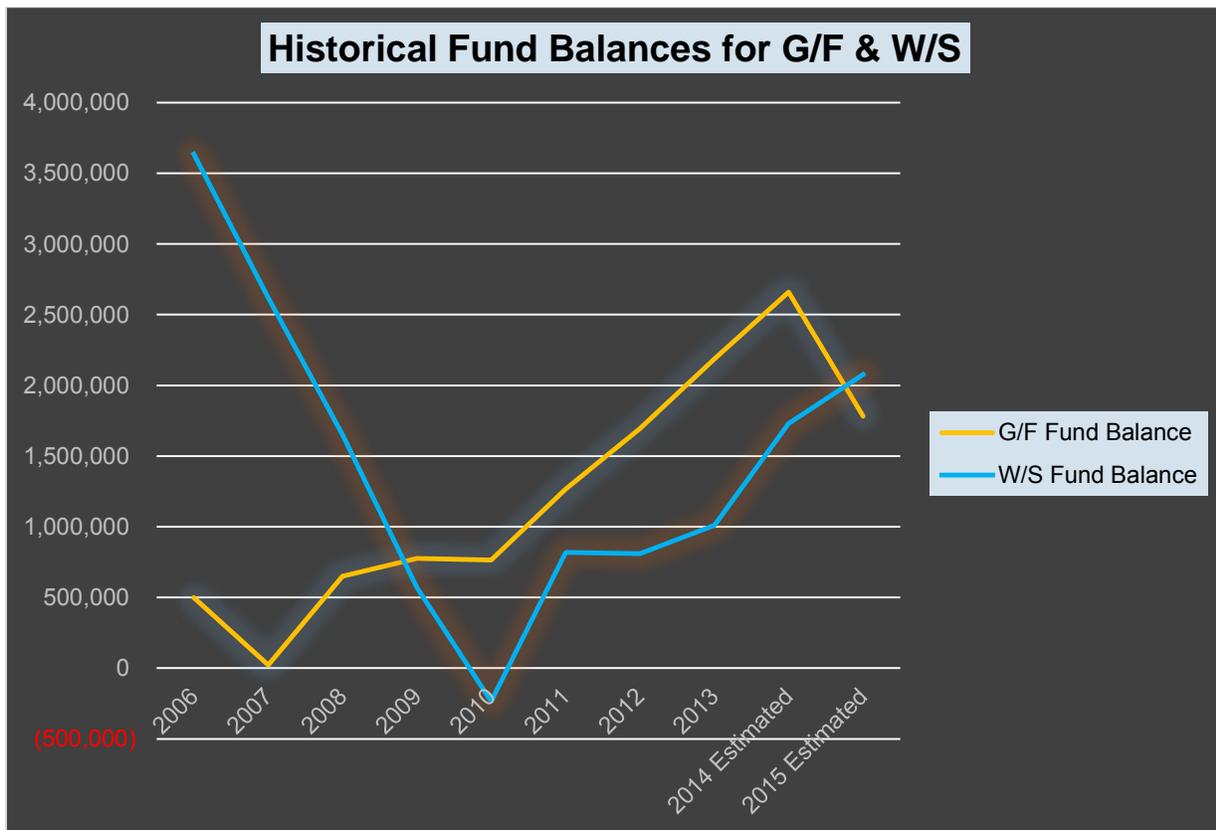
Since the General Fund balance is above the recommended level, we propose to the Council to transfer \$877,000.00 from General Fund Balance for non-recurring expenses in this budget. Of particular note is the condition of the Utility Fund balance. While the adopted budget still projects it significantly above the recommended reserve level of 33%, the balance position has

Budget Summaries



been considerably improved upon from the approximate One percent fund balance projected at the beginning of FY2012 to 42% by end of FY 2015. 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. We had budgeted 135 new houses for the FY 2013-2014, but the latest estimated numbers for the year will surpass 325, which represent 141% increase. In FY2015 and further out, we will continue to monitor the revenue recovery of the utility fund, and will recommend a decrease in rates as soon as it is financially feasible.

The Following Graph illustrates the progress of Fund Balances for the General Fund & W/S



Budget Summaries



Fiscal Year	G/F Fund Balance	W/S Fund Balance	Fiscal Year	G/F Fund Balance	W/S Fund Balance
2006	498,746	3,636,874	2011	1,266,989	818,882
2007	23,148	2,618,732	2012	1,694,945	809,175
2008	649,125	1,651,702	2013	2,187,130	1,010,302
2009	775,120	568,021	2014 Estimated	2,659,694	1,731,236
2010	764,794	(234,357)	2015 Estimated	1,782,972	2,075,816

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

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 of 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 purpose determined by s formal action of the 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 – amount that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purpose that have been established by the City Council.

Un-assigned – 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.

Budget Summaries



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



General Fund

G/F Summary Schedule of Revenue
G/F Schedule of Expenditures by Departments
Library
City Secretary Office
Planning and Development Services
Administration and Finance
Municipal Court
Fire and EMS
Public Works
Police
Parks
Main Street

General Fund Schedule of Revenues

Revenue Category	FY2014 Approved Budget	FY 2014 Actual As Of 06/30/14	FY 2014 Year End Estimate	FY 2015 Proposed Budget
Fines & Fees	\$ 765,256	\$ 1,466,565	\$ 1,774,263	\$ 1,642,150
<i>Court Fines</i>	145,000	93,171	\$ 124,228	\$ 125,000
<i>Court Security</i>	3,500	2,778	\$ 3,704	\$ 3,500
<i>Court Technology</i>	4,500	3,705	\$ 4,940	\$ 4,700
<i>Court Time Pay</i>	1,000	876	\$ 1,168	\$ 1,200
<i>Court DD</i>	13,000	18,211	\$ 24,281	\$ 17,000
<i>Truancy Prevention</i>	-	774	\$ 1,032	\$ 750
<i>Credit Card Fees</i>	-	14,488	\$ 15,000	\$ -
<i>Jury Fees</i>	-	6	\$ 6	\$ -
<i>Permits</i>	387,500	1,030,233	\$ 1,235,000	\$ 1,235,000
<i>EMS Fees</i>	160,000	149,928	\$ 199,904	\$ 175,000
<i>Development Fees</i>	50,756	152,396	\$ 165,000	\$ 80,000
Taxes	\$ 3,032,296	\$ 2,876,485	\$ 3,103,312	\$ 3,216,711
<i>Sales Tax</i>	381,862	350,159	\$ 466,878	\$ 494,891
<i>Property Tax - Current</i>	2,328,934	2,324,841	\$ 2,328,934	\$ 2,405,445
<i>Property Tax - Delinquent</i>	44,000	28,339	\$ 30,000	\$ 25,000
<i>Electric Franchise Taxes</i>	192,000	120,892	\$ 192,000	\$ 201,600
<i>Gas Franchise Taxes</i>	45,000	23,948	\$ 45,000	\$ 47,250
<i>Phone Franchise Taxes</i>	15,000	10,453	\$ 15,000	\$ 15,750
<i>Cable Franchise Taxes</i>	19,000	15,556	\$ 19,000	\$ 19,950
<i>Utilities PEG Fees</i>	6,500	2,298	\$ 6,500	\$ 6,825
Grants	\$ -	\$ 1,165	\$ 1,165	\$ -
<i>FD Training Grant</i>	-	-	\$ -	\$ -
<i>Safer Grant</i>	-	-	\$ -	\$ -
<i>Forest Service Grant</i>	-	-	\$ -	\$ -
<i>Police Grants</i>	-	1,165	\$ 1,165	\$ -
Events & Donations	\$ 112,925	\$ 101,388	\$ 127,596	\$ 117,266
<i>Main Street Special Event</i>	27,000	6,988	\$ 7,000	\$ 5,500
<i>Main Street Golf Tournament</i>	45,000	24,970	\$ 45,000	\$ 30,000
<i>Main Street Donations</i>	-	-	\$ -	\$ -
<i>Park Donations</i>	-	-	\$ -	\$ -
<i>Police Donations</i>	-	-	\$ -	\$ -
<i>Fire Department Donations</i>	-	-	\$ -	\$ -
<i>County Library Funds</i>	15,925	12,200	\$ 16,266	\$ 16,266
<i>City Sponsored Events</i>	25,000	37,330	\$ 37,330	\$ 32,000
<i>City/Chamber Balloon Festival</i>	-	19,900	\$ 22,000	\$ 33,500
Penalties & Interest	\$ 33,000	\$ 21,200	\$ 35,000	\$ 35,000
<i>Interest Income</i>	33,000	21,200	\$ 35,000	\$ 35,000
Other Revenues	\$ 230,662	\$ 228,348	\$ 256,532	\$ 196,662
<i>Police Reports</i>	300	937	\$ 937	\$ 750
<i>Police Seizures</i>	-	727	\$ 727	\$ -
<i>County Rebate of CS</i>	5,200	3,484	\$ 5,200	\$ 5,200
<i>Collin County Fire Fees</i>	48,512	40,879	\$ 48,512	\$ 48,512
<i>Denton County Fire Fees</i>	10,950	-	\$ 10,950	\$ 10,950
<i>Capital Lease Proceeds</i>	-	-	\$ -	\$ -
<i>Insurance Proceeds</i>	-	-	\$ -	\$ -
<i>Sale of Fixed Assets</i>	-	18,330	\$ 18,330	\$ -
<i>Property Rental</i>	-	-	\$ -	\$ -
<i>Park Usage Fees</i>	60,000	73,027	\$ 75,000	\$ 65,000
<i>Park Concession revenues</i>	35,000	40,319	\$ 41,000	\$ 35,000
<i>Health Inspection Fees</i>	12,000	7,000	\$ 12,000	\$ 12,000
<i>Fire Inspection Fees</i>	1,500	1,700	\$ 1,700	\$ 1,750
<i>Alarm Permits</i>	2,200	2,050	\$ 2,280	\$ 2,500
<i>Miscellaneous Income</i>	15,000	16,045	\$ 16,045	\$ 15,000
<i>Settlement Reimbursement</i>	-	-	\$ -	\$ -
<i>Library Services Contract</i>	40,000	23,851	\$ 23,851	\$ -
Transfers In	\$ 975,000	\$ -	\$ 325,000	\$ 1,252,000
Total Revenues	\$ 5,149,139	\$ 4,695,151	\$ 5,622,868	\$ 6,459,789

General Fund Schedule of Expenditures

Departments	FY2014 Approved Budget	FY 2014 Actual As Of 06/30/14	FY 2014 Year End Estimate	FY 2015 Proposed Budget
<i>Library</i>	136,596	102,957	\$ 134,323	\$ 146,336
<i>City Secretary's Office</i>	115,573	85,599	\$ 117,003	\$ 133,954
<i>Development Services</i>	801,053	530,021	\$ 797,743	\$ 747,586
<i>Administration</i>	874,097	623,844	\$ 870,316	\$ 1,213,024
<i>Court</i>	79,451	52,902	\$ 79,451	\$ 79,451
<i>Fire</i>	1,197,332	846,453	\$ 1,195,332	\$ 1,438,253
<i>Public Works</i>	572,866	459,964	\$ 572,866	\$ 858,056
<i>Police</i>	864,657	646,405	\$ 853,884	\$ 1,187,836
<i>Parks</i>	442,935	519,139	\$ 469,081	\$ 591,055
<i>Main Street</i>	63,960	52,596	\$ 63,960	\$ 63,960
<i>Transfers Out</i>	-	-	\$ -	\$ -
Total Expenditures	\$ 5,148,520	\$ 3,919,880	\$ 5,153,959	\$ 6,459,511



FY 2015 Departmental Summary



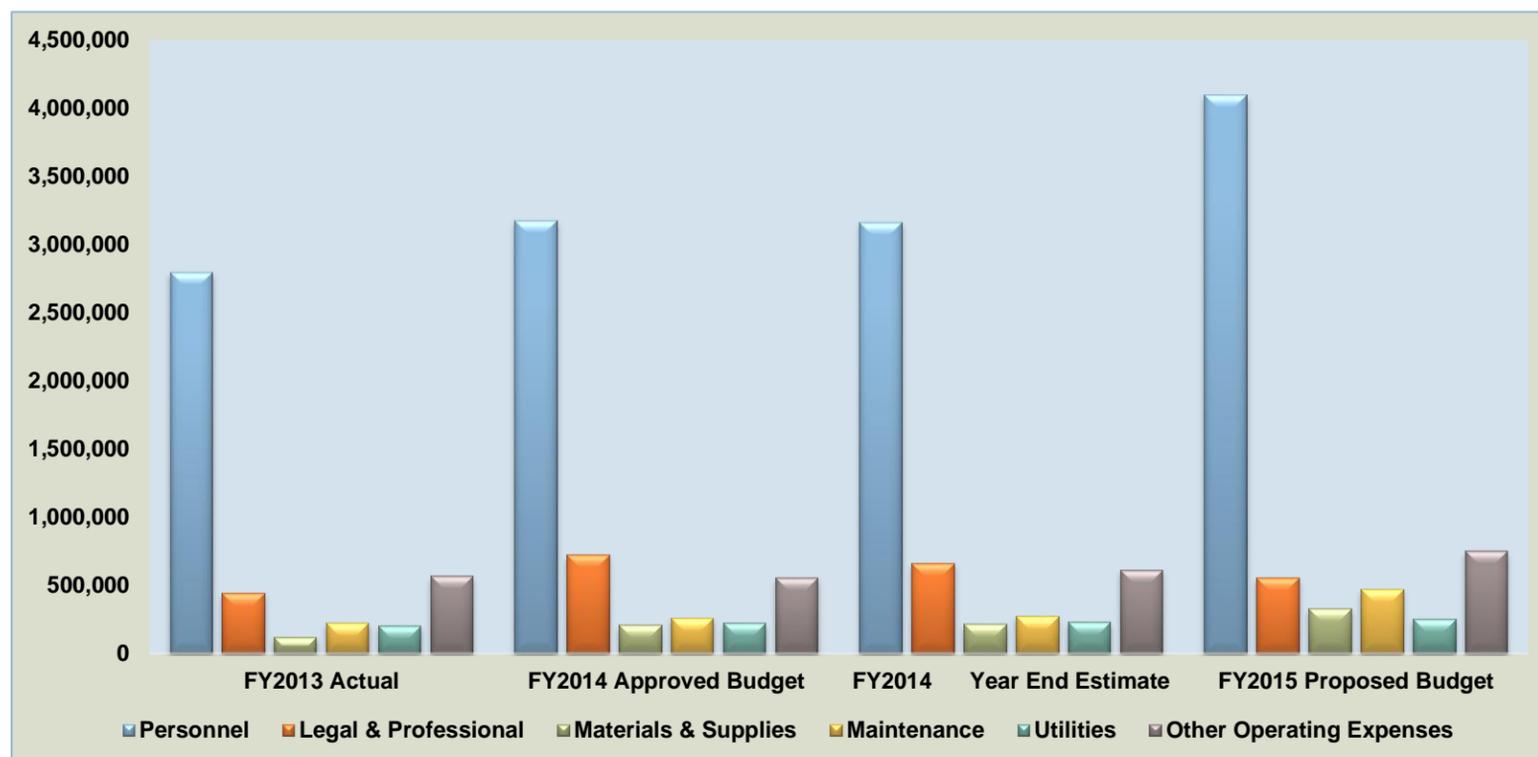
Fund: General Fund
 Department: All
 Account Group: All

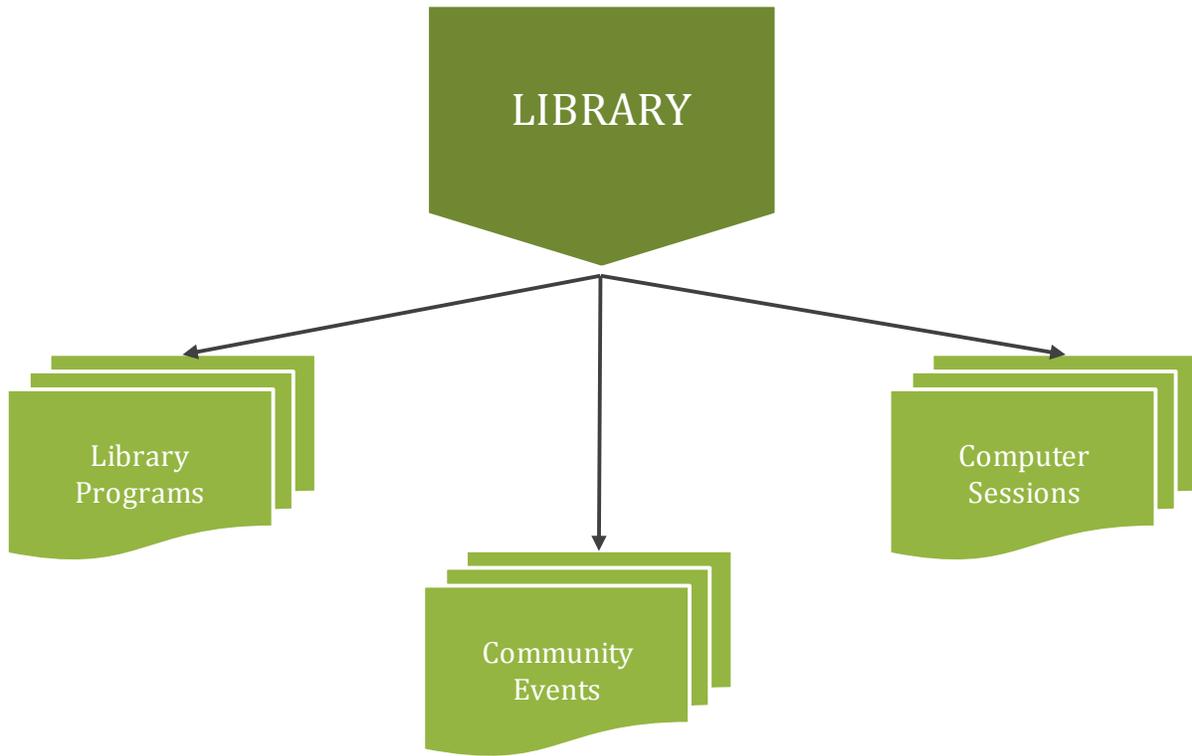
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 2,796,157	\$ 3,172,843	\$ 3,160,923	\$ 4,095,389	\$ 934,466	29.56%	\$ 922,546
Legal & Professional	\$ 443,074	\$ 720,526	\$ 662,826	\$ 557,974	\$ (104,852)	-16%	\$ (162,552)
Materials & Supplies	\$ 121,324	\$ 209,108	\$ 216,538	\$ 327,724	\$ 111,186	51%	\$ 118,616
Maintenance	\$ 222,000	\$ 262,980	\$ 270,771	\$ 472,643	\$ 201,872	75%	\$ 209,663
Utilities	\$ 202,873	\$ 226,181	\$ 233,090	\$ 255,360	\$ 22,270	10%	\$ 29,179
Other Operating Expenses	\$ 565,256	\$ 556,882	\$ 609,811	\$ 750,421	\$ 140,610	23%	\$ 193,539
Total Expenditures	\$ 4,350,683	\$ 5,148,520	\$ 5,153,959	\$ 6,459,511	\$ 1,305,552	25.3%	\$ 1,310,991

Personnel	FY2013 Actual	FY2014 approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Library	2	2	2	2	0
City Secretary's Office	1	1	1	1	0
Development Services	5	6.5	6.5	8.5	2
Administration	4	5	5	7	2
Municipal Court	1	1	1	1	0
Fire Department	11	11	11	13	2
Public Works	4	4	4	5	1
Police Department	8	9	9	12	3
Parks	4	4	4	5.5	1.5
Main Street	1	0	0	0	0
Total Personnel	41	43.5	43.5	55	11.5

Notes:

Key Points of Proposed Budget





Celina Public Library

The Celina Library established in FY 2009 – 2010. The Library provide our growing and diverse community a variety of exceptional programs and services. Our caring and knowledgeable staff maintains an attractive and dynamic environment in which to find information; enjoyment, and enrichment.

The Library continued to offer two weekly story times for toddlers and pre-school children on Thursday mornings at 10:30am and 11:15am.



Twice a month on Friday mornings from 10-11:30am, Friendship Corner pre-school reserved the Library's public computers to acquaint their students to computers and to work on computerized programs to enhance early literacy skills.

The Teen Advisory Group (TAG) entered its second year in March 2014. Approximately 12-15 young people meet one Friday a month for socializing and working on projects such as the Homecoming and Cinco de Mayo parades, a puppet theater for Cajun Fest, and volunteering to help with processing library materials and keeping books in order on the shelves. One of TAG's primary functions is to advise the Librarian on selection of books and media that appeal to young adults.



TAG helped with crafts at the Library table at the Celina ISD Health Fair in August 2014.



Over the 2014 summer, the Library sponsored a Summer Reading Club for children to encourage recreational reading. Children who completed 600 minutes of reading were invited to attend an award ceremony in which Celina Mayor Sean Terry presented each child with a certificate and a "Power Reader" yard sign. The weekly story time was modified over the summer to once a week and included a small take-home craft related to the stories that were read.



General Fund Departments



In 2015, the Library plans to improve services for Library members by offering more programs, participation in the state's Inter-Library Loan services, and applying for a grant to upgrade the Library's automation system to a system that offers remote patron access.

On Saturday, September 13, the "Name to Be Decided" Book Club will hold its first meeting at the Library at 9:30am. New Celina resident Kay Prewitt kindly volunteered to facilitate the book club. Attendees at this meeting will get to decide on the first book to read as well as an official name for the group.

In preparation for Inter-Library loan services, the Library is working closely with the vendor OCLC to send records of all circulating library materials so that they can be downloaded into Navigator, the software that enables all participating libraries state-wide to make their circulating collections accessible to one another so that their members can request items to be sent to their 'home' libraries to be checked out.

Out of date, worn, and damaged books have been withdrawn. During the first week of October 2014, library staff will inventory the Library's physical collection of materials, matching what is actually on the shelf with the computer-generated shelf list. The computerized shelf-list will then be updated to reflect what is actually on the shelves. The Library will then "batch load" the computer records to OCLC. OCLC will then add the necessary access points to the records for compatibility with Navigator and send them back to the Library to be downloaded into the Library's automation system. During this time, Library staff will be trained on how to process and place requests using Navigator by viewing archived Webinars provided by the State Library. Local procedures will be implemented and the service will be promoted to the Celina community and library members.

The Library is also applying to the Tocker Foundation for an automation upgrade grant which would allow the Library to acquire an automation system that would allow library members to reserve books from home and be able to monitor their individual accounts from home.

FY 2015 Departmental Summary



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

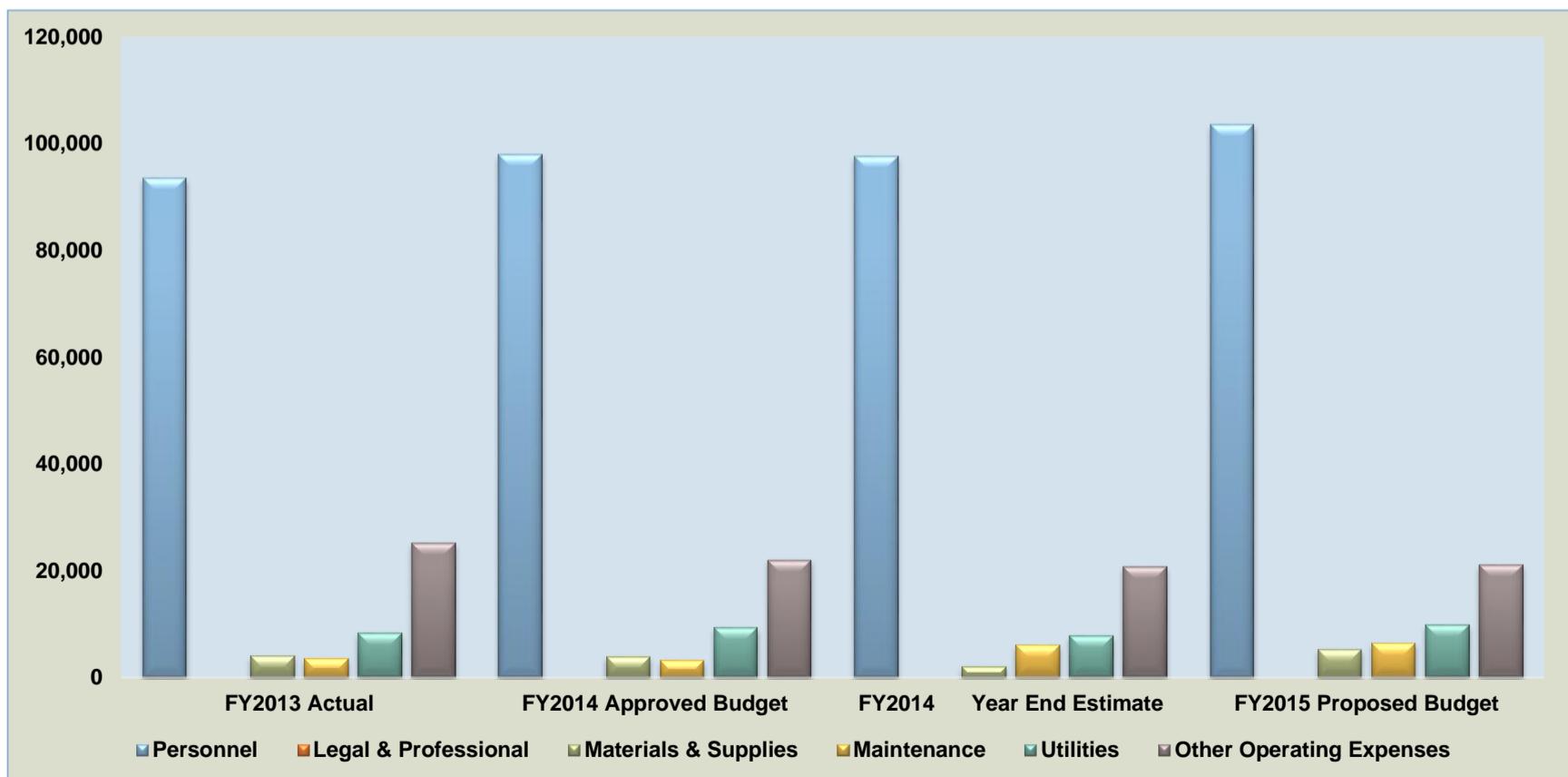
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 93,499	\$ 97,971	\$ 97,576	\$ 103,614	\$ 6,039	6%	\$ 5,643
Legal & Professional	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Materials & Supplies	\$ 4,076	\$ 3,960	\$ 2,125	\$ 5,325	\$ 3,200	151%	\$ 1,365
Maintenance	\$ 3,569	\$ 3,250	\$ 6,100	\$ 6,500	\$ 400	7%	\$ 3,250
Utilities	\$ 8,326	\$ 9,375	\$ 7,794	\$ 9,875	\$ 2,081	27%	\$ 500
Other Operating Expenses	\$ 25,155	\$ 22,040	\$ 20,729	\$ 21,022	\$ 293	1%	\$ (1,018)
Total Expenditures	\$ 134,625	\$ 136,596	\$ 134,323	\$ 146,336	\$ 12,013	8.9%	\$ 9,740

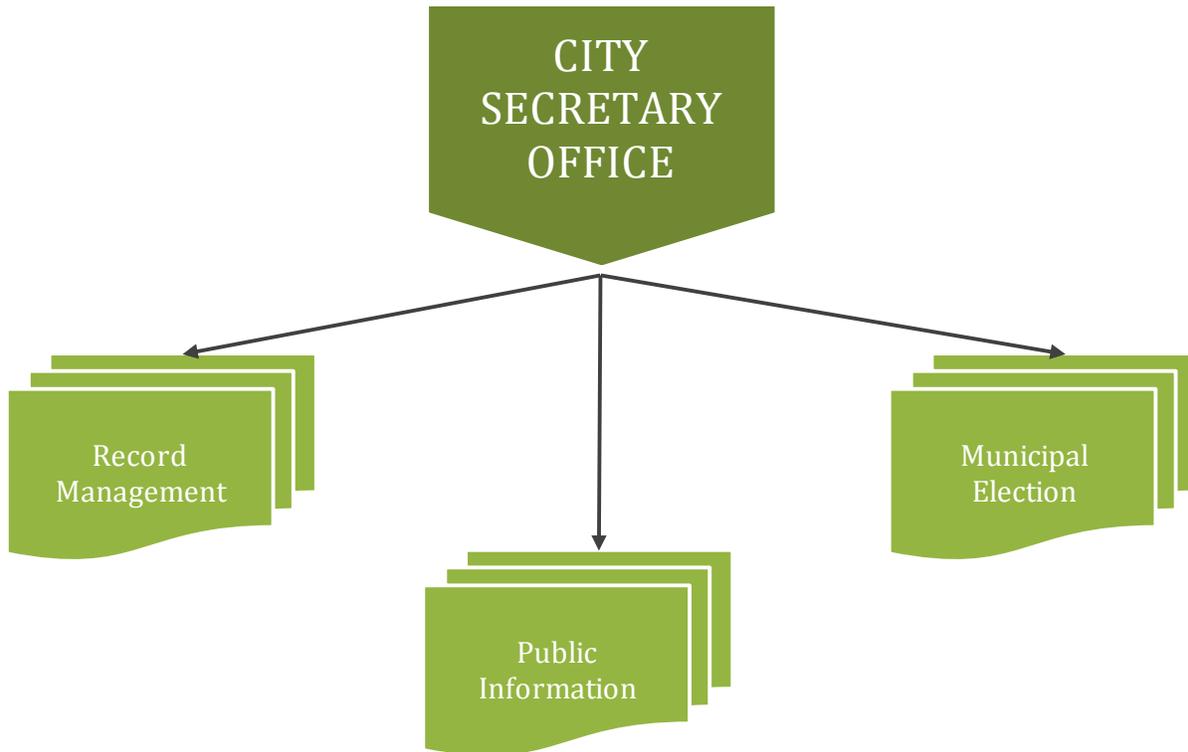
Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Library Director	1	1	1	1	0
Library Clerk (2 part time positions)	1	1	1	1	0
Total Personnel	2	2	2	2	0

Notes:

Key Points of Proposed Budget

1. Proposed budget allows for fully functional public library service operating 6 days a week.
2. Other Operating Expenses category includes \$15,000 for purchase of new books, media, and periodicals.
3. Direct Library revenues in FY2015 = \$16,266.00 which represent a full year Interlocal agreement with the Collin County. City no longer receives any funding from Town of Prosper in FY 2015. Impact on the City budget is \$40,000.





The City Secretary Office

The City Secretary is the Record Management Officer of the City. This entails attending and keeping the minutes for all City Council meetings; maintaining all official City records, including ordinances, resolutions, contracts, easements, and deeds; publishing and posting legal notices; responding to open records requests, monitoring the terms and attendance of all Boards and Commissions of the City; and coordinating municipal elections.

For Fiscal Year 2014 - 2015 This office planning to implement an Agenda Management Software. This software will allow automation and flexibility in preparing the monthly agenda for the Council meeting.

FY 2015 Departmental Summary



Fund: General Fund
 Department: City Secretary's Office
 Account Group: 102-509

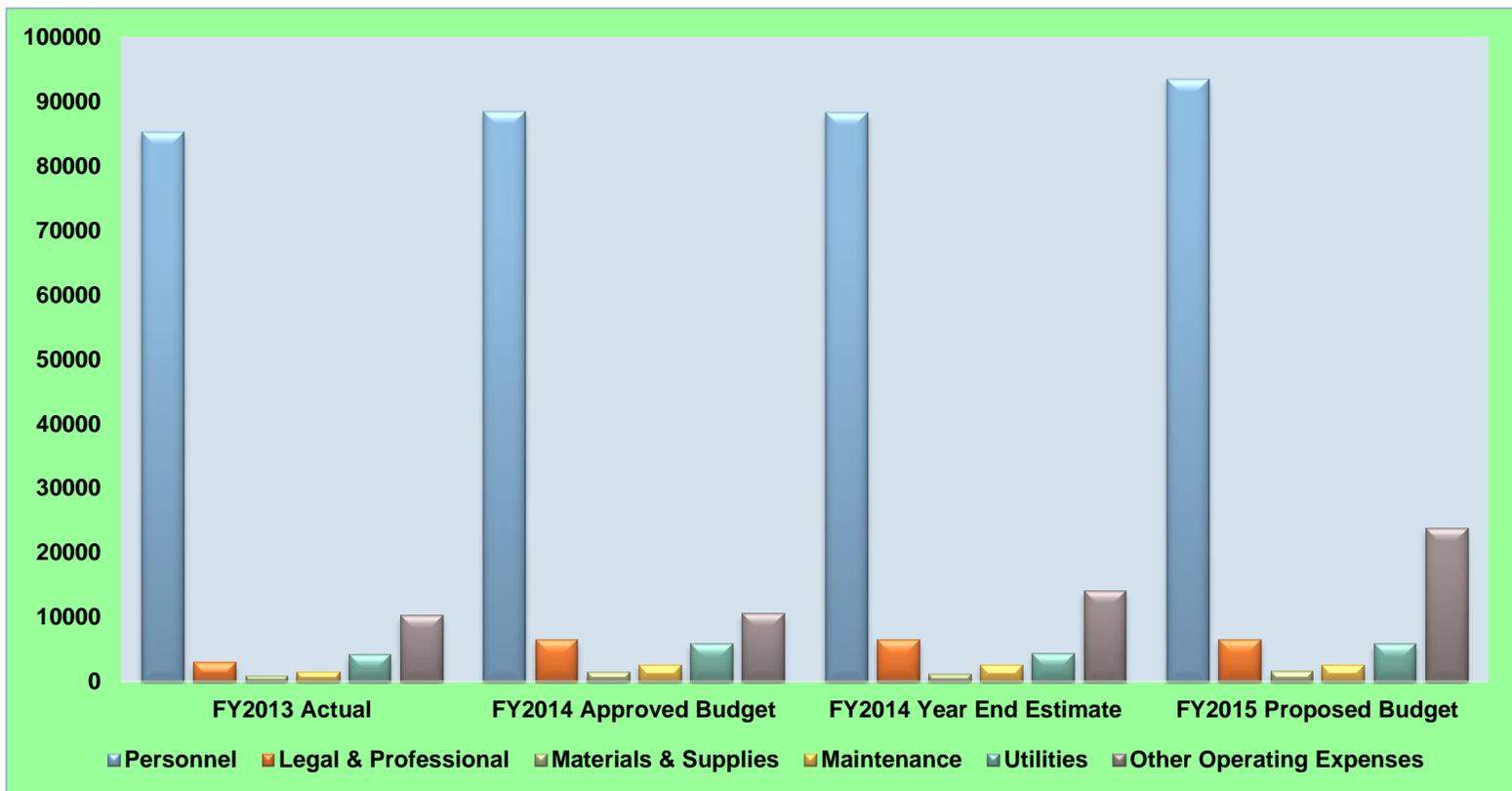
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 85,209	\$ 88,398	\$ 88,198	\$ 93,479	\$ 5,281	6%	\$ 5,081
Legal & Professional	\$ 3,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0%	\$ -
Materials & Supplies	\$ 997	\$ 1,550	\$ 1,150	\$ 1,600	\$ 450	39%	\$ 50
Maintenance	\$ 1,562	\$ 2,625	\$ 2,625	\$ 2,625	\$ -	0%	\$ -
Utilities	\$ 4,290	\$ 5,950	\$ 4,406	\$ 5,950	\$ 1,544	35%	\$ -
Other Operating Expenses	\$ 10,294	\$ 10,550	\$ 14,124	\$ 23,800	\$ 9,676	69%	\$ 13,250
Total Expenditures	\$ 105,353	\$ 115,573	\$ 117,003	\$ 133,954	\$ 16,951	14.5%	\$ 18,381

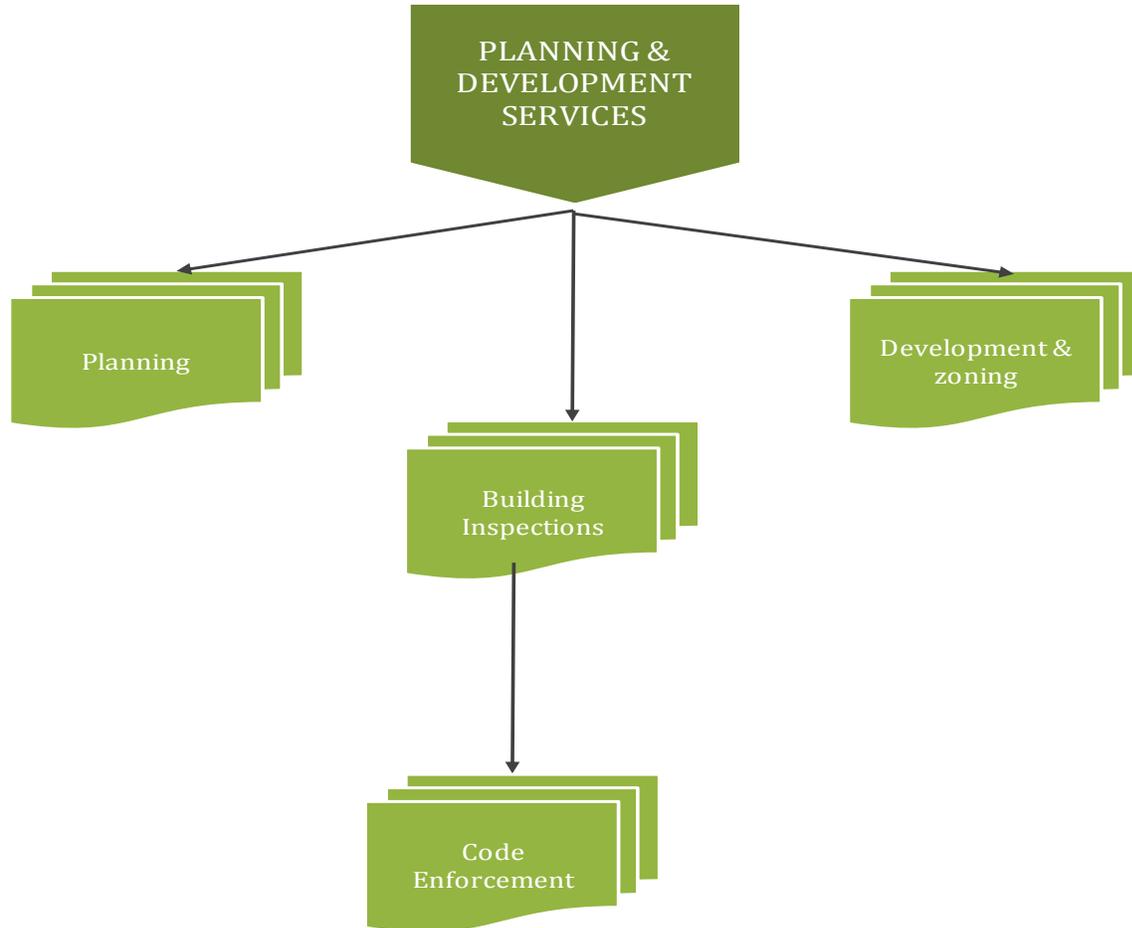
Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
City Secretary	1	1	1	1	0
Total Personnel	1	1	1	1	0

Notes:

Key Points of Proposed Budget

4. In FY 2014-2015 we have added \$9,600.00 for Agenda Building Software.





The Planning and Development Services

The Planning and Development Services department is responsible for land use and neighborhood planning, administration of land development regulations and code enforcement for the City. Under the leadership of the Planning and Development Services Director. The Celina’s planning and Development Services Department is a recipient of Certificate of Achievement for Planning Excellence for two 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. The Planning and Development Services department provide citizens and the business community with efficient, consistent, fair, and effective development review services. It promotes quality development and

General Fund Departments



Celina By Choice

planning programs to facilitate economic growth, and improve the building environment.

Planning: The planning portion of the department is responsible for development and implantation of the City's comprehensive plan, historic preservation ordinance, zoning and subdivision ordinances, and area plans. It is the lead facilitator of zoning, platting application and annexation applications.

Creeks of Legacy



General Fund Departments



Celina By Choice

Development: The development services portion of the department is to lead the review of site plans, drainage plans, and utility and street plans associated with the new development and platting.

Heritage Phase III



General Fund Departments



Celina By Choice

Building Inspections: Building permits and inspections part of the department is responsible for reviewing the construction plans, issue building permits, and performing building inspections during construction.



Code Enforcement: The code enforcement portion of the development services department will investigate complaints and enforces ordinances related to illegal signs, zoning violations, weeds, trash and junk.

FY2014-15 Highlights

The Department of Planning and Development Services will be completing many of the projects and programs that started in the fiscal year 2013-14 and continue to participate

General Fund Departments



Celina By Choice

in the implantation of the City's comprehensive plan. Some of the projects such as Light Farms development and The Creeks of Legacy development can typically take multiple years to complete given the complexity and collaboration and partnership with the developers.





The following are some of the projects for fiscal year 2014-15.

- Completing the subdivision ordinance and presenting it to the City Council for adoption
- Completing the new Thoroughfare plan and presenting it to the City Council for adoption
- Completing the zoning ordinance and presenting it to the City Council for adoption.
- Working with several new developments during the year all through the city.
- Phase one of Lakes of Mustang Ranch.
- Home Construction in phase one of Creeks of Legacy.

General Fund Departments



- Home Construction in Parkside phase one.
- Completion of CR56 Improvements & Utah Street Improvements.
- O'Reilly Auto Parts & "Celina Retail Addition".
- Final Phase of Carter Ranch.
- Ash Street Improvements.
- Completion of Celina Fire Station.



FY 2015 Departmental Summary



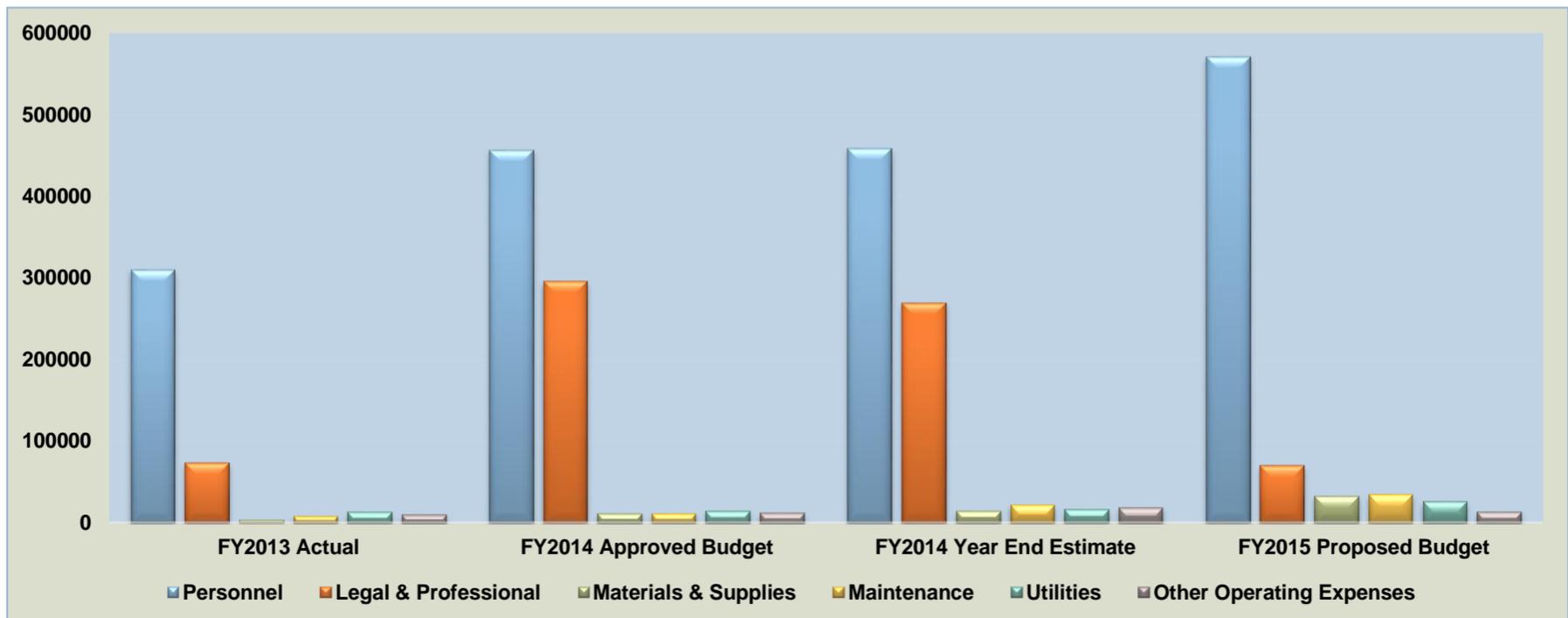
Fund: General Fund
 Department: Development Services
 Account Group: 102-510

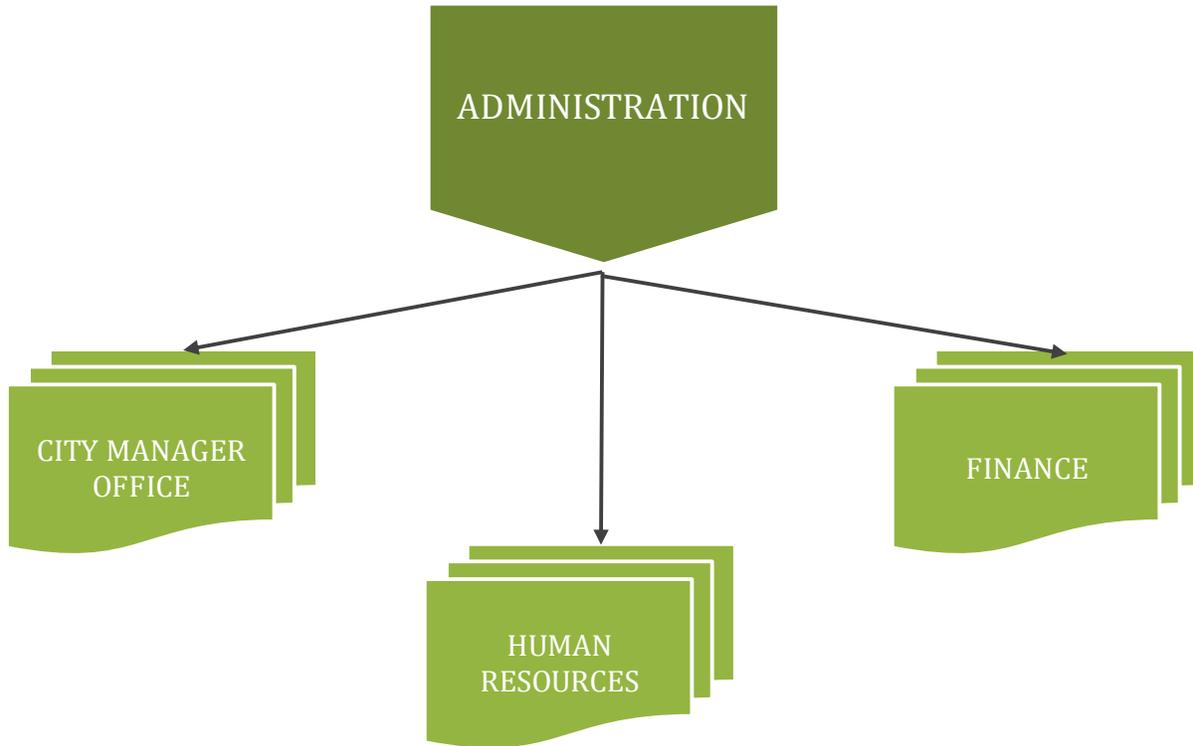
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 309,855	\$ 456,648	\$ 458,398	\$ 571,356	\$ 112,958	24.64%	\$ 114,708
Legal & Professional	\$ 73,262	\$ 295,500	\$ 269,500	\$ 70,000	\$ (199,500)	-74%	\$ (225,500)
Materials & Supplies	\$ 3,003	\$ 11,600	\$ 14,300	\$ 32,870	\$ 18,570	130%	\$ 21,270
Maintenance	\$ 8,331	\$ 11,000	\$ 21,800	\$ 34,000	\$ 12,200	56%	\$ 23,000
Utilities	\$ 13,274	\$ 14,500	\$ 16,042	\$ 26,000	\$ 9,958	62%	\$ 11,500
Other Operating Expenses	\$ 9,395	\$ 11,805	\$ 17,703	\$ 13,360	\$ (4,343)	-25%	\$ 1,555
Total Expenditures	\$ 417,119	\$ 801,053	\$ 797,743	\$ 747,586	\$ (50,157)	-6.3%	\$ (53,467)

Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Director of Planning	1	1	1	1	0
City Engineer	0	1	1	0	-1
Planner II	0	0	0	1	1
Planner I	1	1	1	1	0
Permit Technician	1	1	1	1	0
Building Official	1	1	1	1	0
Building Inspector II	0	0	0	1	1
Building Inspector II	0	0	0	0.5	0.5
Building Inspector I	0	0.5	0.5	1	0.5
Codes Enforcement Officer	1	1	1	1	0
Total Personnel	5	6.5	6.5	8.5	2

Notes:
Key Points of Proposed Budget

1. Proposed to remove City Engineer from this budget by promoting it to Director of Public Works starting 10/01/2014.
2. Proposed a second full time Planner II.
3. Proposed a third full time Building Inspector II and second Building Inspector I position starting April 1, 2015.





Administration Department

The Administration Department consist of the office of City Manager, Finance Department and Human Resources. These three sections working together, are responsible of the formulation and communication of public policy to meet community needs and assure orderly development in the City. The City Manager’s office provides for the general administration of a multi-million dollar organization providing a full range of maniple services to the citizens of the City of Celina. This office handles 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. According the City

General Fund Departments



Charter, the City Manager is also responsible for presenting an annual budget to the City Council. As Chief Administrator, the City Manager, oversees the day to day operation of the City by coordinating all City department activities and functions.

Finance Department is responsible for all of the City's financial activities. The Director of Finance is responsible for the City's financial policies, debt management and the day-to-day operation of the Finance Department. Major areas of responsibility include accounting, reporting, payroll, budget, and treasury management. Other duties of the department include processing accounts payable transaction for all city programs, publishing the City's monthly, quarterly and annual financial statements, administering cash management and investment program, coordinate the capital improvement program, invoicing receivable and maintaining all capital asset records.

The Human Resources portion of the administration department is responsible for providing direction and leadership in human resource matters that support the City's success. HR focus is to provide Safety and Risk Management, Benefits and Wellness, Compensation and Talent Management, maintaining the human resource records and Organization Development.

The Human Resources has had several accomplishments since it started in June, 2014. Have updated forms for employee information, restructured the filing organization, updated and implemented new policies, and become the main confidential point of contact for all employees' questions regarding benefits, procedure, and employment. In the coming year goals are set to complete employee and supervisor training for the newly implemented FMLA policy, and continuing to advance the department as a whole with various opportunities.

FY 2015 Departmental Summary



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

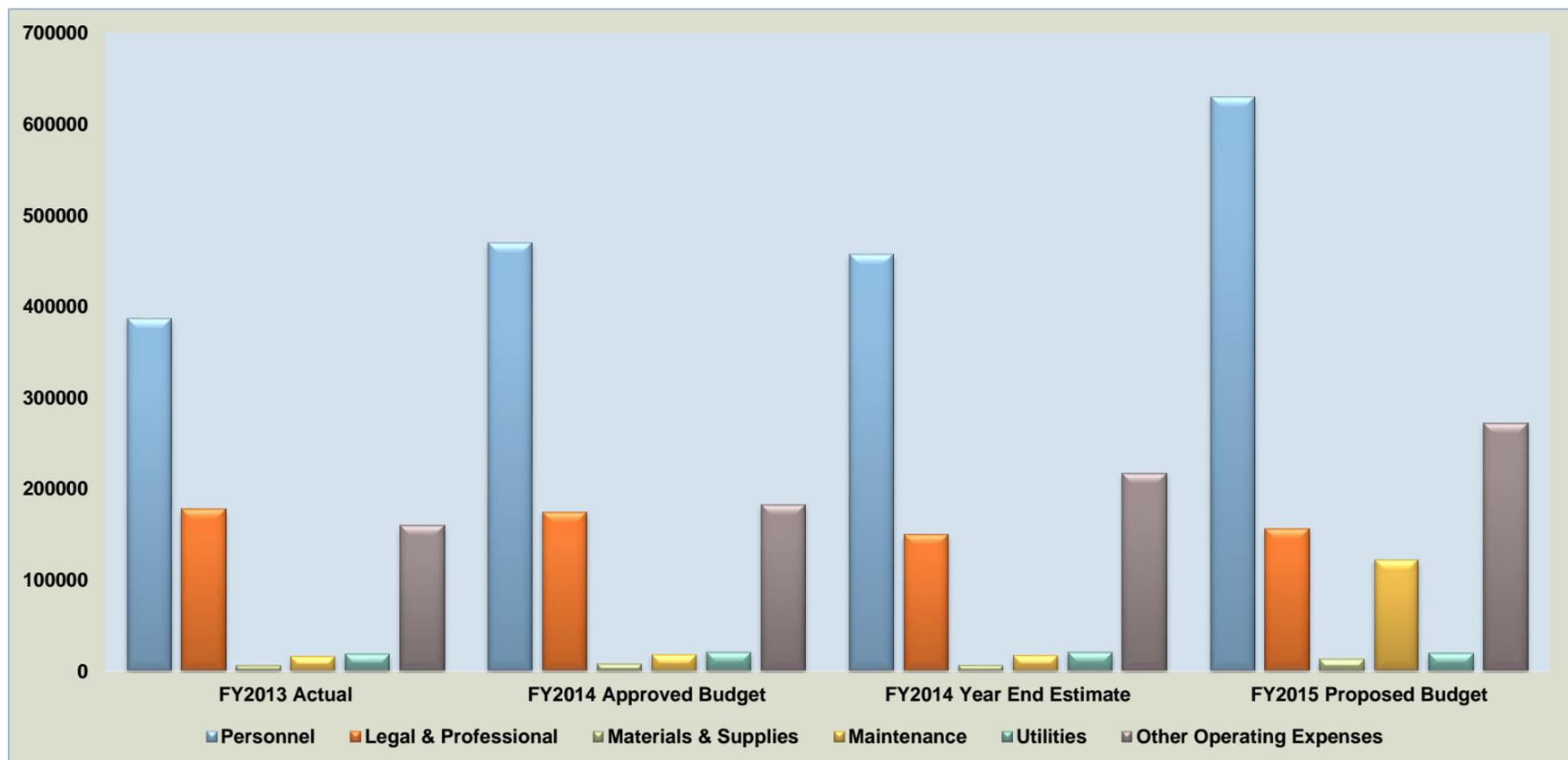
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 387,210	\$ 470,238	\$ 457,679	\$ 630,424	\$ 172,745	37.74%	\$ 160,186
Legal & Professional	\$ 177,561	\$ 174,304	\$ 150,222	\$ 156,004	\$ 5,782	4%	\$ (18,300)
Materials & Supplies	\$ 5,737	\$ 7,800	\$ 6,800	\$ 12,800	\$ 6,000	88%	\$ 5,000
Maintenance	\$ 15,883	\$ 18,000	\$ 17,000	\$ 122,052	\$ 105,052	618%	\$ 104,052
Utilities	\$ 18,393	\$ 21,280	\$ 21,159	\$ 19,532	\$ (1,627)	-8%	\$ (1,748)
Other Operating Expenses	\$ 160,150	\$ 182,475	\$ 217,455	\$ 272,212	\$ 54,757	25%	\$ 89,737
Total Expenditures	\$ 764,933	\$ 874,097	\$ 870,316	\$ 1,213,024	\$ 342,708	39.4%	\$ 338,927

Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
City Manager	1	1	1	1	0
Assistant to the City Manager	1	1	1	1	0
Administrative Assistant	0	0	0	1	1
Director of Finance	1	1	1	1	0
Accounting Clerk	1	1	1	1	0
Main Street Director	0	1	1	1	0
Human Resource Mgr.	0	0	0	1	1
Total Personnel	4	5	5	7	2

Notes:

Key Points of Proposed Budget

1. In FY 2014-2015 we have added full time position of Human Resource Manager and 9 months pay for the Administrative Assistant for the City Manager to the Administration budget.
2. In FY 2014-2015 we have added \$100,000.00 for remodeling of the City Hall.
3. In FY 2014-2015 we have increased special project line item by \$10,000 for the City sponsored special events.
4. In FY 2014-2015 we have added \$39,500.00 for PrevisionEPM budgeting software.



MUNICIPAL COURT

Municipal Court Department

Municipal Court is the first level of the judicial branch of government. The jurisdiction of Municipal Court is limited to criminal “class C” misdemeanors and administrative proceeding related to animals and junked vehicles, all which must have occurred within the ETJ of the City of Celina. The cases processed in Municipal Court can be filed by police officer, prosecutor, code enforcement officer and fire official.

FY2013-14 Highlights:

The new court clerk began working in the Celina Municipal Court October 7, 2013. Since this date, she has been working diligently in organizing files with the ultimate goal of updating each individual case and ensuring each case is in compliance with the law. She has organized file sections for each phase that a case may go through. She has created forms in court section of Incode to help expedite daily functions. She has organized individual sections pending Judge’s approval/signature, which expedite processing the paperwork for the Judge as well as court. She has begun notating the disposition date on the top left-hand corner of the disposed file which will expedite destroying of files per the retention schedule. She has updated court fees in municipal module of Incode



software. She has begun creating notes so that a manual may be put together for the Municipal Court.

FY2014-15 Highlights:

For the fiscal year 2014-2015, the court clerk will be preparing for the Warrant Round-Up. In doing so, she will be going through each individual file in the warrant section and verifying that the information/documentation is in compliance with the law. She will be comparing these files with the data in the Incode database to ensure the data matches. She will create a list of defendants in warrant status to be posted publicly. Per Judge's Standing Order, in March, 2014 she will prepare a list of unexecuted warrants more than 10 years old from the date of issuance and prepare for dismissal and recall warrants. She will be going through all the fees to ensure court costs are correct for each individual charge. She will be presenting a list of all the fines to the Judge to review and update. She will continue researching various collection agencies and make a change if she believes it is in the best interest of the court. She is in process of obtaining her Level II certification.

FY 2015 Departmental Summary



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

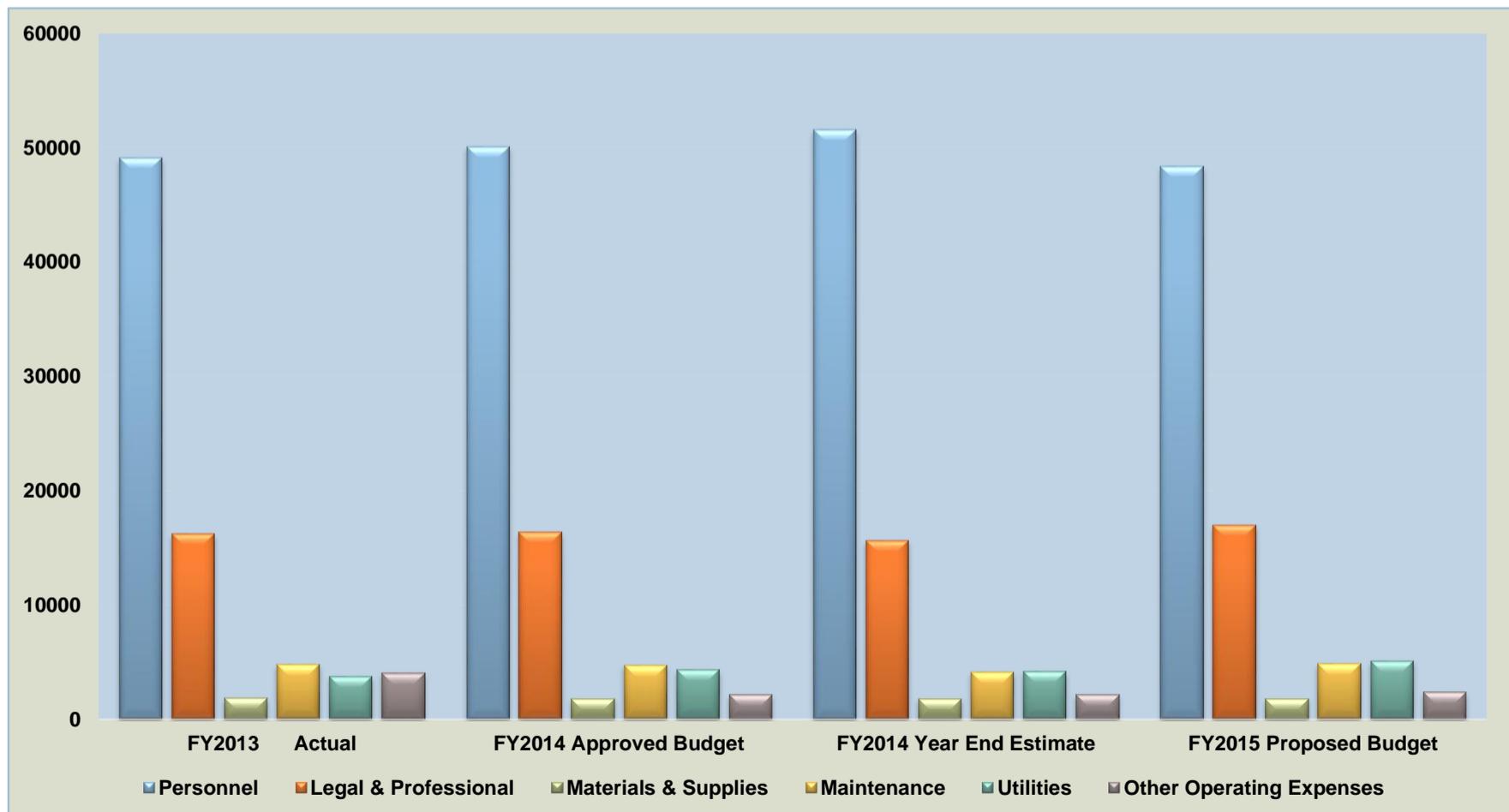
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 49,120	\$ 50,100	\$ 51,575	\$ 48,328	\$ (3,247)	-6%	\$ (1,772)
Legal & Professional	\$ 16,219	\$ 16,352	\$ 15,623	\$ 17,000	\$ 1,377	9%	\$ 648
Materials & Supplies	\$ 1,905	\$ 1,814	\$ 1,814	\$ 1,814	\$ -	0%	\$ -
Maintenance	\$ 4,789	\$ 4,705	\$ 4,092	\$ 4,849	\$ 757	18%	\$ 144
Utilities	\$ 3,792	\$ 4,345	\$ 4,212	\$ 5,075	\$ 863	20%	\$ 730
Other Operating Expenses	\$ 4,039	\$ 2,135	\$ 2,135	\$ 2,385	\$ 250	12%	\$ 250
Total Expenditures	\$ 79,863	\$ 79,451	\$ 79,451	\$ 79,451	\$ (0)	0.0%	\$ (0)

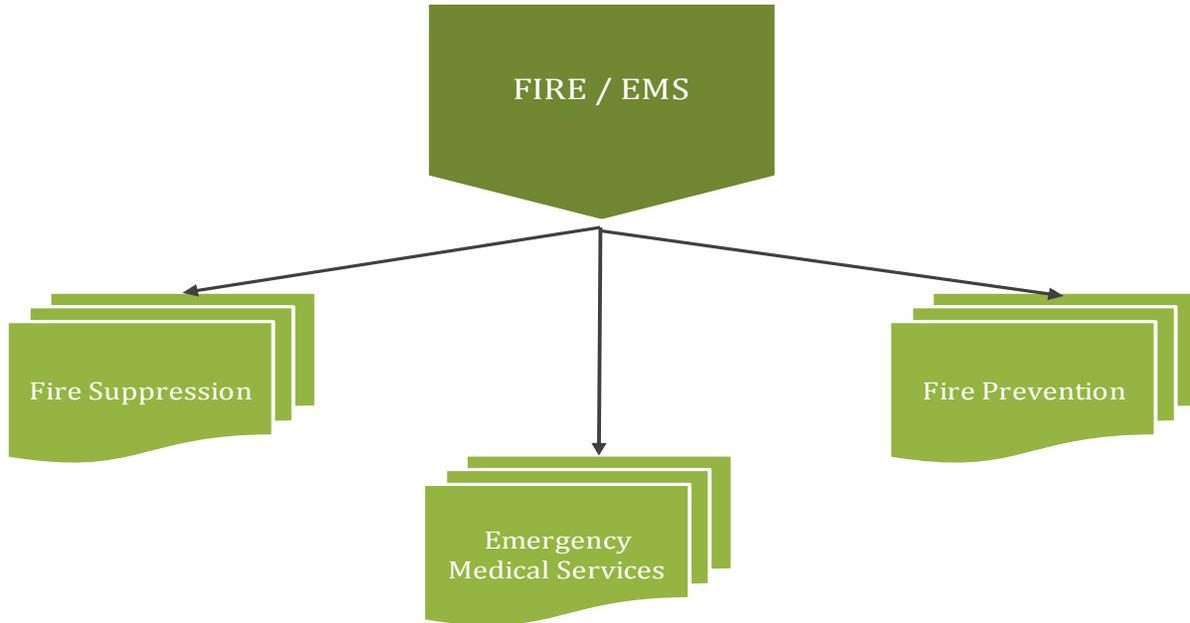
Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Court Clerk	1	1	1	1	0
Total Personnel	1	1	1	1	0

Notes:

Key Points of Proposed Budget

1. No significant changes to the programs or the personnel proposed for FY 2014-2015.





Fire / EMS Department

The Celina Fire Department's primary responsibility is to provide the emergency services required to meet the demands of a growing city.





There is a constant, deliberate effort to provide our citizens with the most current knowledge, mythology and technology available in the realms of fire and emergency services through our training and safety program.

The demands placed on personnel necessitate the need for physical fitness and the most effective procedural training in order for fire fighters to perform to the best of their ability in crisis situations.

General Fund Departments



Attention is also given to the maintenance of all fire apparatus and peripheral equipment such as fire hydrants so that all tools will function properly when needed.



Through a professional, well- trained, safe work force, the members of the City of Celina Fire Department are committed to delivering the highest level of fire suppression, emergency medical, fire prevention, and disaster service within the City's finance capability for our rapidly changing resident and business communities.

FY2013-14 Highlights:

The City of Celina Fire Department had another very successful year. Through the support of city management and council, the fire department was able to accomplish the following items:

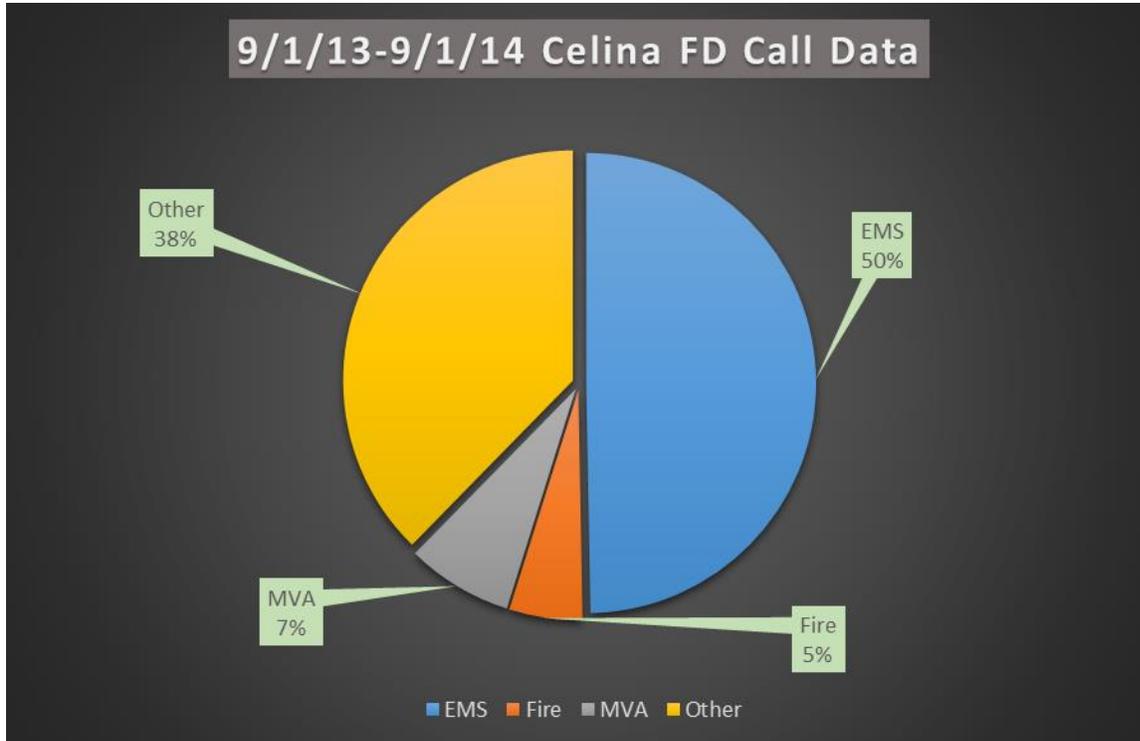
- Continue to develop current staff
 - 1 Fire Chief/Fire Marshal/Police Chief
 - 1 Deputy Chief
 - 3 Lieutenants
 - 6 Firefighters
 - 28 volunteer firefighters
- Continued preventative maintenance on current apparatus
 - 2 fire engines
 - 2 brush trucks
 - 2 ambulances
 - 1 command vehicle

- Install the City's First All-hazard alert warning siren at Old Celina Park



FY2014-15 Highlights:

- Begin the process of developing a hazard mitigation plan
- Team with the school district to provide the "Every 18 Minutes" program
- Continue to develop the Texas Best Practices program
- Contract to provide the citizens with Emergency Medical Dispatchers
- Started the process of purchasing special events and weather warning communications infrastructure



Total: 875 total calls for service.

FY 2015 Departmental Summary



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

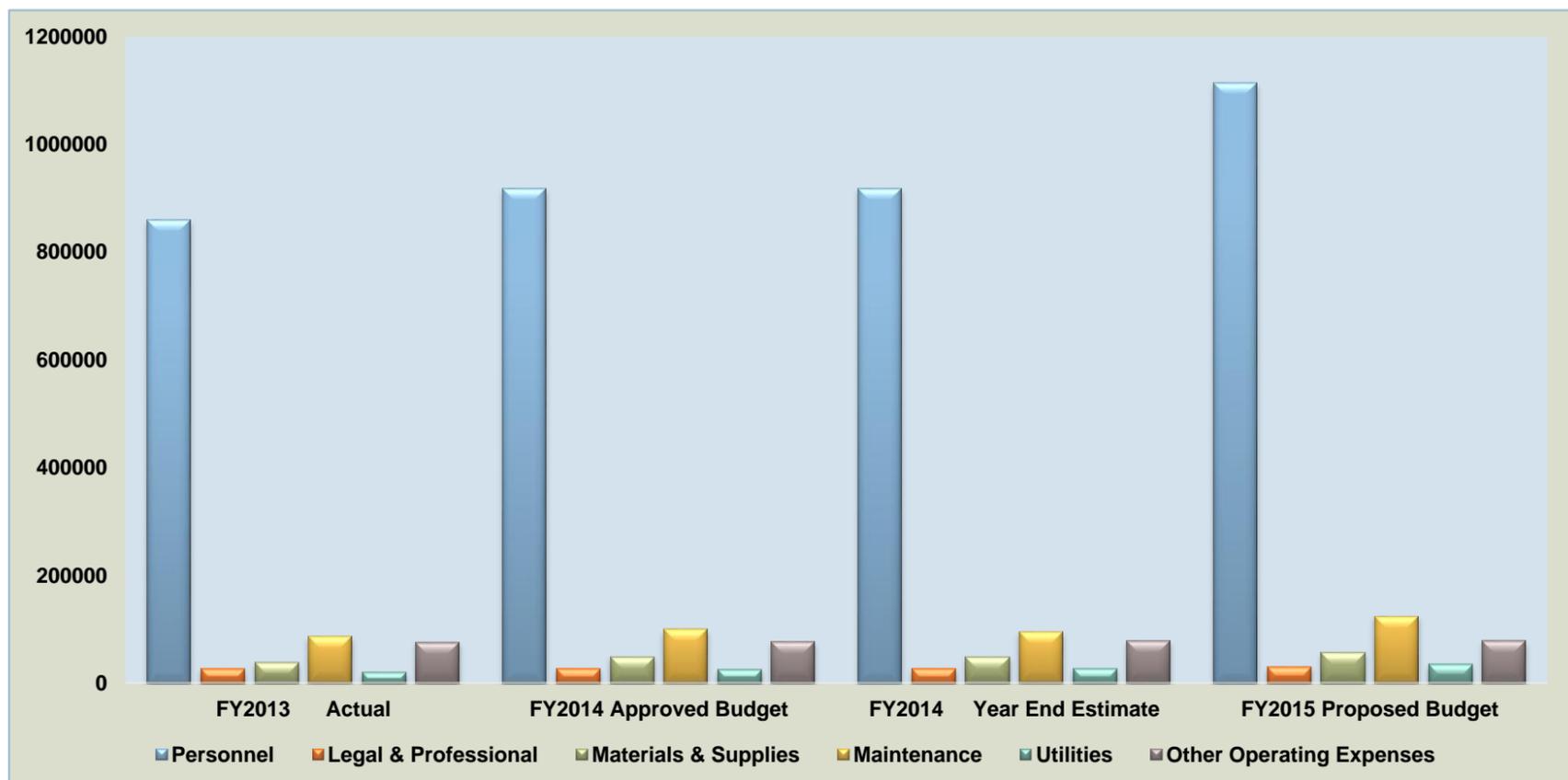
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 860,045	\$ 918,542	\$ 917,889	\$ 1,113,158	\$ 195,269	21.27%	\$ 194,616
Legal & Professional	\$ 26,626	\$ 27,500	\$ 27,500	\$ 29,900	\$ 2,400	9%	\$ 2,400
Materials & Supplies	\$ 38,352	\$ 49,300	\$ 49,300	\$ 57,265	\$ 7,965	16%	\$ 7,965
Maintenance	\$ 86,321	\$ 99,480	\$ 94,480	\$ 124,049	\$ 29,569	31%	\$ 24,569
Utilities	\$ 20,650	\$ 26,040	\$ 27,640	\$ 34,815	\$ 7,175	26%	\$ 8,775
Other Operating Expenses	\$ 76,043	\$ 76,470	\$ 78,523	\$ 79,066	\$ 543	1%	\$ 2,596
Total Expenditures	\$ 1,108,037	\$ 1,197,332	\$ 1,195,332	\$ 1,438,253	\$ 242,920	20.3%	\$ 240,921

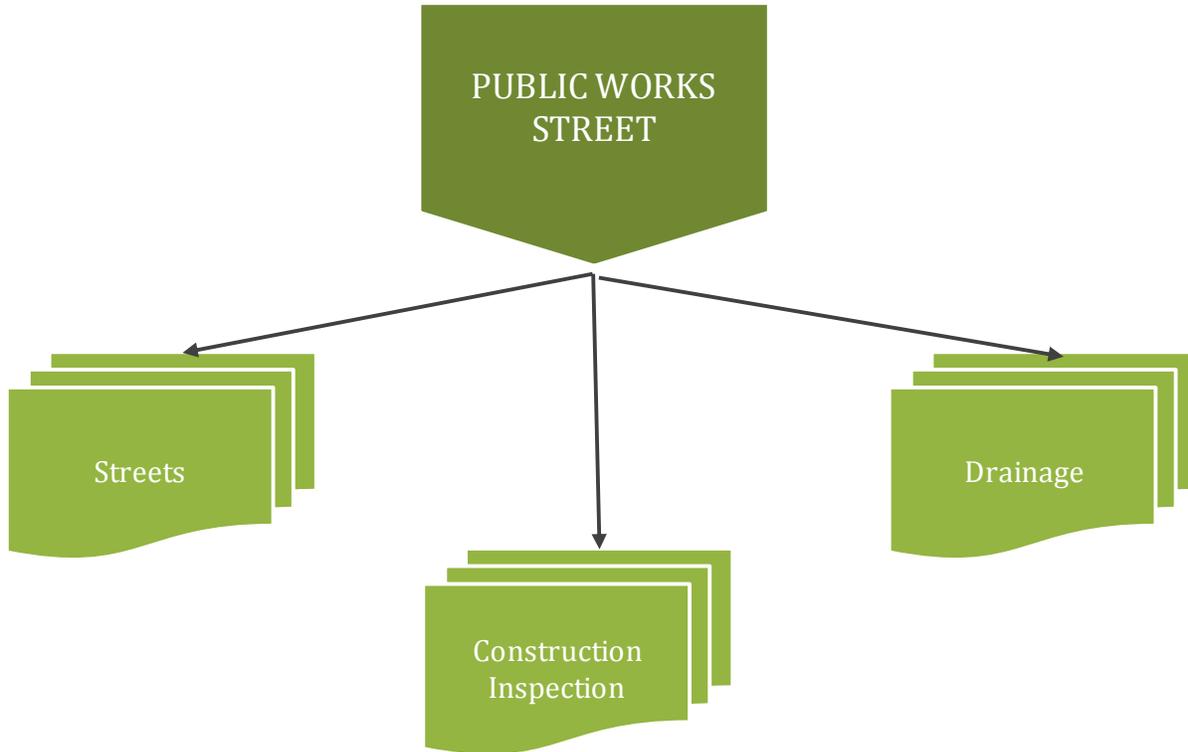
Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Fire Chief	1	1	1	1	0
Deputy Fire Chief	1	1	1	1	0
Firefighters/ Paramedic	9	9	9	11	2
Total Personnel	11	11	11	13	2

Notes:

Key Points of Proposed Budget

1. Increase in Personnel line item is mainly due to hiring of Two new firefighter, promotion of 2 Lt's to Capt. as well as 5% step & merit increase.
2. Increase in Material and Supplies line item is mainly due to increase in cost of medical supplies and drugs.
3. Increase in Maintenance line item is mainly due to increase in cost of maintenance agreements.
4. Decrease in Other Operating Expenses line item is due to not purchasing any capital items.





Public Works Street Department

FY2013-14 Highlights:

This fiscal year the Street Department has had its first full year with a full time Streets Crew Leader. As a result the level of maintenance being completed has increased dramatically. For the first time our crews have been able to get out and proactively seal road cracking which prolongs the life of the road. More than 1,500 pounds of crack seal were distributed this fiscal year. Over the year more than 50 tons of potholes repairs have been completed with the amount of repairs made numbering in the hundreds.



FY2014-15 Highlights:

In the next fiscal year we plan to increase our attention to the repair and/or replacement of the downtown sidewalks. There will be a more direct focus on drainage repair as well. Another project is to replace as many street and regulatory signs as the budget will allow. We expect two major road projects to kick off as well. West Sunset will be reconstructed to a new concrete curb and gutter road. Ash Street will be under construction at the same time. Additionally, we have selected a section of road for full depth reclamation in our downtown area.

General Fund Departments



Staff has repaired sidewalks and completed concrete road repairs in several areas. Our winter storm response has been outstanding with hundreds of man hours devoted to mitigating the problems caused by wintry weather. Drainage improvements have been completed in numerous locations across the city and we are paying more attention to erosion control maintenance at construction sites. Our staff has also spent a good deal of time making repairs on our downtown square, with the most recent repair being made just weeks ago on the northeast corner. More than 1,000 tons of rock was installed on annexed county roads.



FY 2015 Departmental Summary



Fund:
Department:

General Fund
Public Works
(Streets & Drainage)
102-514

Account Group:

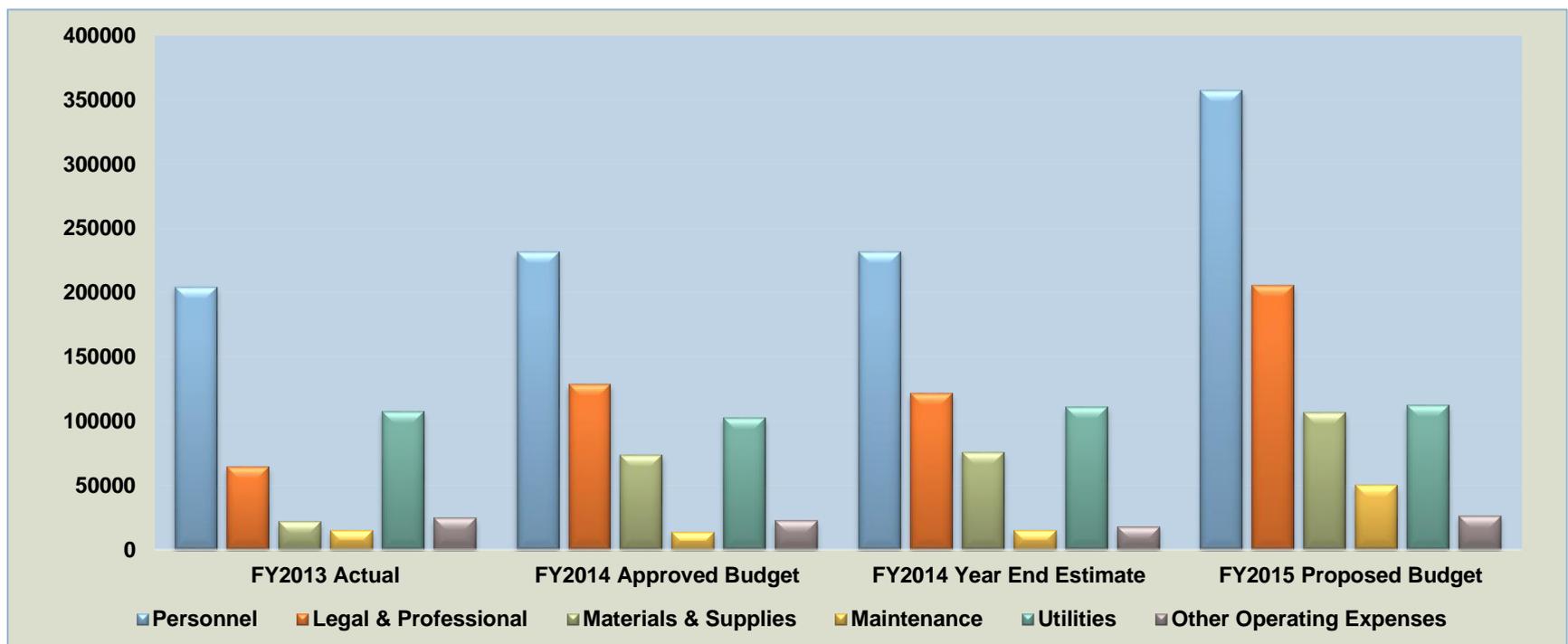
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 204,375	\$ 231,571	\$ 231,805	\$ 357,336	\$ 125,531	54.15%	\$ 125,765
Legal & Professional	\$ 64,455	\$ 128,500	\$ 121,331	\$ 205,500	\$ 84,169	69%	\$ 77,000
Materials & Supplies	\$ 21,857	\$ 73,600	\$ 75,449	\$ 106,550	\$ 31,101	41%	\$ 32,950
Maintenance	\$ 15,036	\$ 13,800	\$ 15,239	\$ 49,780	\$ 34,541	227%	\$ 35,980
Utilities	\$ 107,131	\$ 102,591	\$ 111,073	\$ 112,400	\$ 1,327	1%	\$ 9,809
Other Operating Expenses	\$ 24,746	\$ 22,804	\$ 17,969	\$ 26,490	\$ 8,521	47%	\$ 3,686
Total Expenditures	\$ 437,600	\$ 572,866	\$ 572,866	\$ 858,056	\$ 285,190	49.8%	\$ 285,190

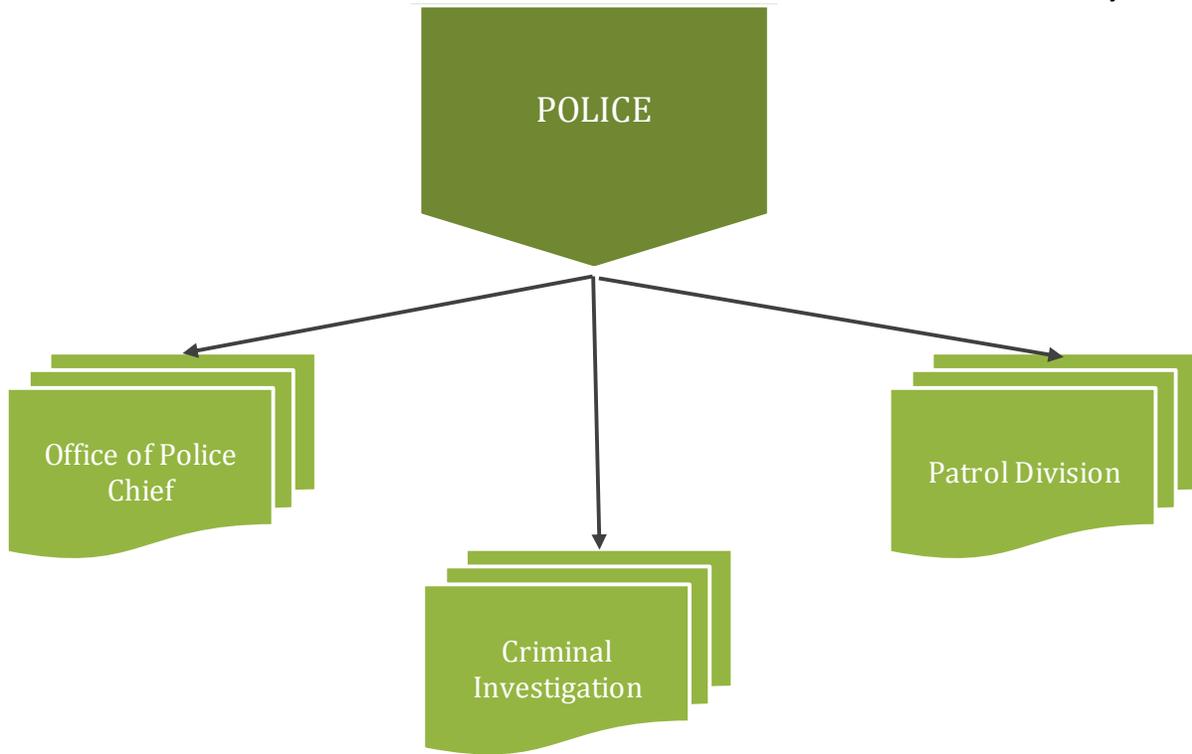
Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Director of Public Works	1	1	1	1	0
Assistant Director of PW	0	0	0	1	1
Street & Drainage Superintendent	1	1	1	1	0
Maintenance Worker	2	2	2	2	0
Total Personnel	4	4	4	5	1

Notes:

Key Points of Proposed Budget

1. Promoted City Engineer to the Director of Public works and moved the payroll related costs from Planning & Development Services.
2. We have added additional \$50,000.00 to the Road Maintenance line for maintenance of annexed county roads in Denton & Collin Counties.
3. We have appropriated \$80,000.00 for the Storm water Utility Fee study.
4. We have increased the engineering line by \$13,000.00.
5. We have added additional \$30,000.00 to the Asphalt & Aggregate line item for maintenance of existing Roads.
6. We have added additional \$11,000.00 to the Maintenance Agreement line for PW portion of GIS.
7. We have appropriated \$17,200.00 for purchase of leased mini excavator.





Police Department

The Celina Police Department provides public safety and enforces federal, state, and city laws and ordinances through proactive and responsive patrol of the City by state-commission police officers. As its business model, the Department believes the best way to prevent crime is to forge strategic partnership that address quality of life issues before they become serious public safety or crime issues. The Celina Police Department, with the alliance with our community provides public safety and promotes quality of life.

General Fund Departments



Celina By Choice

The Office of the Chief of Police determines departmental policies and ensures the complete discharge of all duties imposed by Texas State Law and City Ordinance. The office is responsible for the strategic direction, control, management, and direction of employees, as well as the department's operation and administration.



The Patrol Division is responsible for law enforcement, public safety, and community policing functions within the ETJ of the City of Celina. The Division is structured on a graphic "beat" basis with individual officers responsible for an area of the city. Sergeants are responsible for their officer's areas, and continue up to the Chief of Police.

General Fund Departments



The Criminal Investigation Division (CID) is responsible for a variety of police services through investigative units focusing on crimes against persons, property crimes, narcotics, organized crime, criminal interdiction and white collar crimes. Through the work of the division, the department's criminalistics and victim services functions are delivered.



FY2013-14 Highlights:

Through the support of city management and council, the police department was able to accomplish the following achievements.



The Celina Police Department answered 10,188 Calls For Service in the FY 2013-2014

- Continued Texas Best Practices Recognition



- Replaced 4 Aging Patrol Units with New 2014 Models



- Replaced Ballistic Vests for Officers Who Were Wearing Old Expired Vests.



- The Criminal Investigation Division was re-established under new leadership.

General Fund Departments



Celina By Choice

A proven case management system was put into practice facilitating the effective and efficient investigation of offenses, case processing, and case presentation to the District Attorney. In addition, a new policy pertaining to property forfeiture was put into place resulting in the seizure of cash and automobiles.



➤ **Designed and implemented a property and evidence management system.**

By implementation of the system, the police department are facilitating the effective, efficient, and code compliant operation of the property and evidence section. The new police property room is highly organized and technologically advanced. Implemented procedures directed at the mitigation of liability associated with property and evidence.



General Fund Departments



➤ Office Renovation.

The Celina police department has implemented a major renovation to its current offices. This renovation allowed for an additional Patrol Supervisor office as well as better evidence room and conference room.



➤ Participated in Community Health Fair



➤ Police and Community Initiatives

Two police and community initiatives directed at underage drinking and domestic violence were implemented. These initiatives seek to form partnerships

General Fund Departments



between the police and the community and are designed to impact these two important areas. The police department formed a partnership with Hope's Door of Collin County in order to increase awareness of domestic violence and support the mission of Hope's Door. In August 2014, the Celina community responded with great generosity to a back to school supply drive that was conducted for the children of Hope's Door.



➤ Added Personal Trauma Kits to All Patrol Vehicles for Officer Injuries



➤ 18 Seconds' Program

Participated in the Celina High School's '18 Seconds' Program Aimed at Preventing Underage Drinking



FY 2015 Departmental Summary



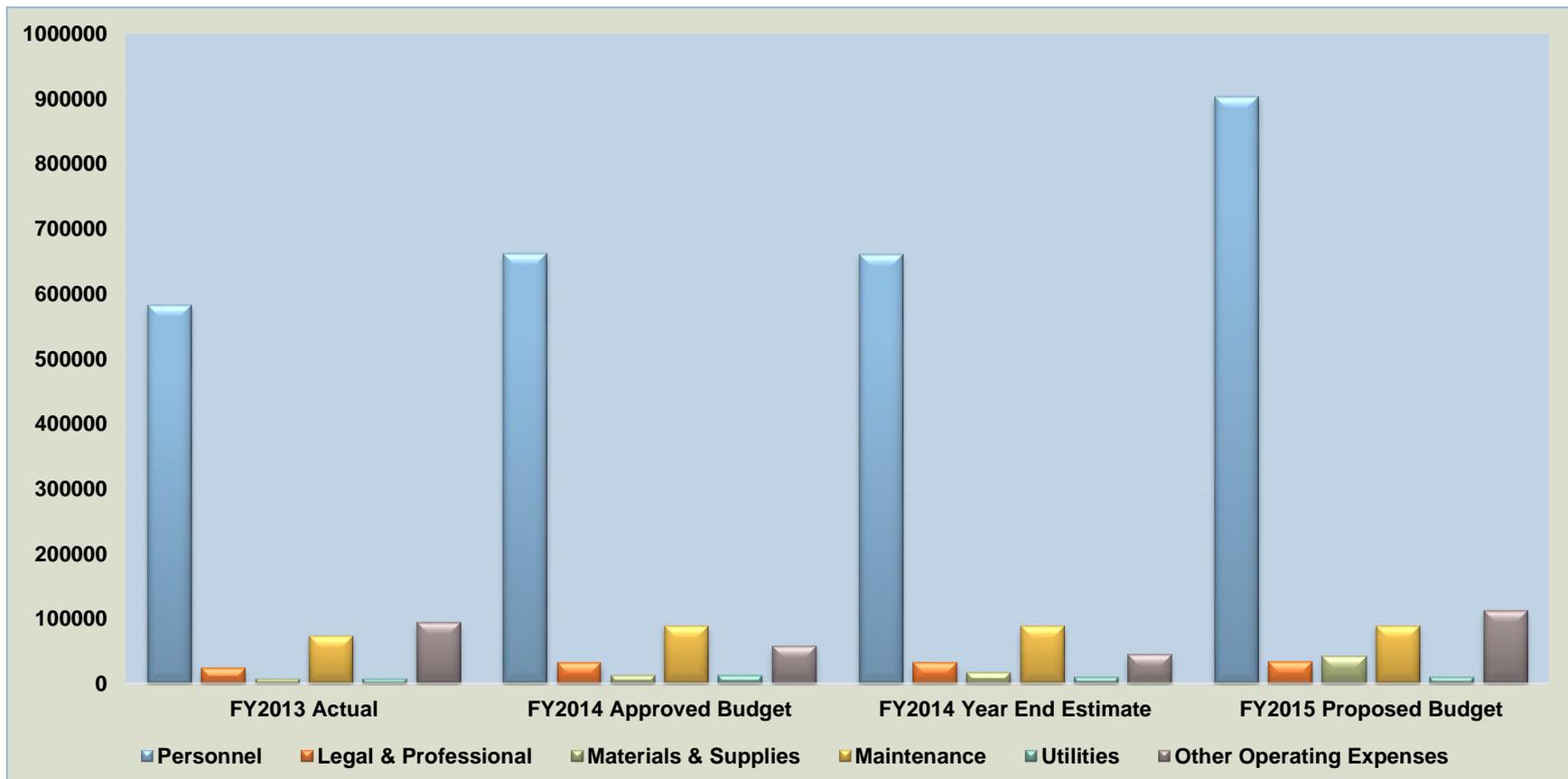
Fund: **General Fund**
 Department: **Police**
 Account Group: **102-515**

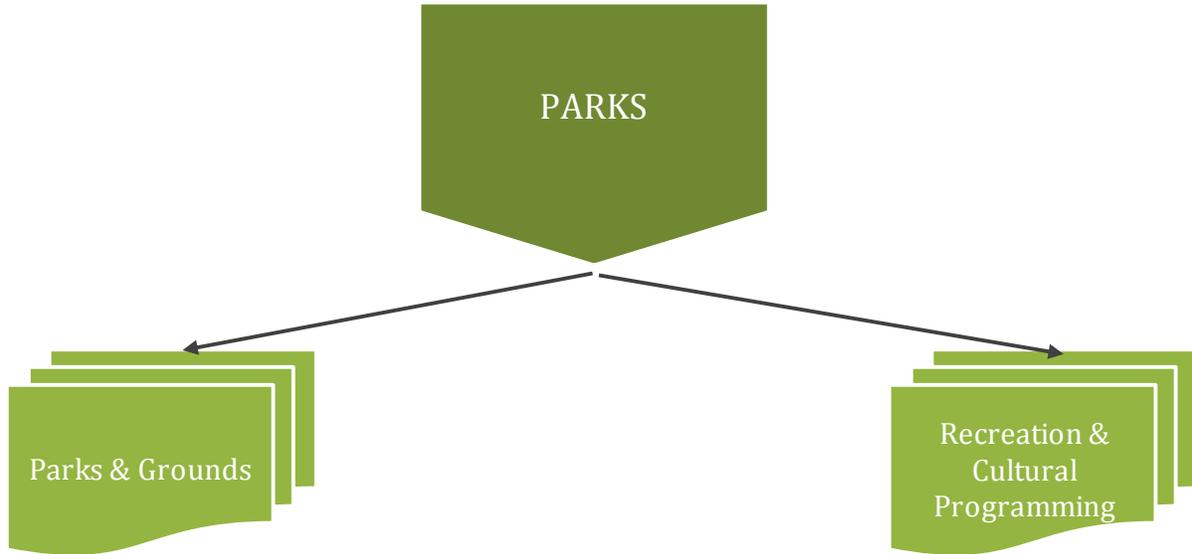
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 582,343	\$ 661,844	\$ 661,002	\$ 902,853	\$ 241,851	37%	\$ 241,009
Legal & Professional	\$ 23,908	\$ 31,870	\$ 32,151	\$ 33,070	\$ 919	3%	\$ 1,200
Materials & Supplies	\$ 7,377	\$ 13,000	\$ 18,000	\$ 41,900	\$ 23,900	133%	\$ 28,900
Maintenance	\$ 72,731	\$ 87,920	\$ 88,301	\$ 87,920	\$ (381)	0%	\$ -
Utilities	\$ 7,949	\$ 12,300	\$ 9,900	\$ 10,150	\$ 250	3%	\$ (2,150)
Other Operating Expenses	\$ 93,715	\$ 57,723	\$ 44,530	\$ 111,943	\$ 67,413	151%	\$ 54,220
Total Expenditures	\$ 788,023	\$ 864,657	\$ 853,884	\$ 1,187,836	\$ 333,952	39.1%	\$ 323,179

Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Police Chief	0	0	0	0	0
Administrative Assistant	0	1	1	1	0
Police Lieutenant	0	0	0	1	1
Police Sergeant	2	2	2	1	-1
Patrol Officer	6	6	6	9	3
Total Personnel	8	9	9	12	3

Notes:
Key Points of Proposed Budget

- 1. In fiscal year 2014-2015 proposed to add 3 patrol officer to the Police Department and promote a Sergeant to the Lieutenant position.
- 1. In fiscal year 2014-2015 proposed to add one police car to the fleet to accommodate the new hires.





Parks and Recreation Department

The Parks and Recreation Department is responsible for maintenance of the park system, planting, conservation, and maintenance of trees. In addition, The Park and Recreation department is responsible for organizing the recreation programs, youth and adult softball tournaments, youth and adult soccer tournaments, special events and Senior Citizen Center.

The mission of the Park and Recreation Department is to provide an active, vibrant and beautiful city with diversified and quality parks and recreation system that produces economical, health, social benefit for the entire community.

FY2013-14 Highlights:

In 2013, Celina Parks and Recreation Department made tremendous strides in expanding youth sport programs offered to the community. Not only did we add several new sports but we increased the participation numbers in our staple programs. This year in 2014, the focus was on strengthening these programs to solidify their presence and guarantee their sustainability for the future. We made important changes to our league alignments and developed relationships with new officiating groups to improve the credibility and game day experience for our patrons. In 2015, our primary goals are to make subtle but important changes to our current facilities and to bring in more teams for all of our sport leagues. We have the most beautiful and well-known park around, and it is our mission to maximize its potential for all the sports, programs, and activities it can support.

Here is a chronological overview of all the programs we offered in 2014 with notes about each.

- **Youth Basketball (January - March 2014)**
 - First year for a centralized program under Celina Parks and Rec
 - Played in North Texas Junior Basketball League
 - Practiced at CISD facilities

- **Youth Baseball (March - May)**
 - Changed from Dixie to USSSA
 - new alignment of towns - more professionalism from league administrators
 - hosted more league games than previous years

- **Baseball Tournaments (March - July ; September - October)**
 - Continued contract with Baseball Nation/Triple Creek Academy
 - Weekend tournaments
 - 500 people to park each day (~ 20 teams ,25 people per team)

General Fund Departments



- **Youth Softball (March – May; August - October)**
 - Continuation of league with Prosper
 - Added new Celina teams in each age division
- **7-on-7 Football (March – May)**
 - Continuation of partnership with Texoma Youth Football
 - Brought in CISD to utilize Bobcat Stadium
 - Teams from Frisco, McKinney joined this year



- **Adult Softball (June – July ; September – October)**
 - Summer league had 14 teams
 - Brought teams from Anna and Prosper (both towns have leagues of their own)
 - Hosted Pray for Riley benefit tournament
 - Raised \$2000 for Riley Sprowl – Anna youth was paralyzed last Winter
 - Hosted Celina Fire Dept. “Battle for Band” tournament

General Fund Departments



- Host site for a 3rd benefit softball tournament
- Expected to host a tournament in November to benefit the Parks Department



- **Youth Flag Football (August - October)**
 - League hosted by us ; Anna, Gunter, Van Alstyne also participates
 - 25 teams this season (14 last season)
 -
- **Youth Soccer (Spring and Fall seasons)**
 - Celina does not have its own soccer league
 - We send our players to Prosper Area Soccer Organization (PASO)
 - Registration fees all go to PASO
 - PASO provides us with paint and equipment when their budget allows
 - We hosted games last year and had parking up and down FM 428

FY 2014-15 Goals:

- **Other 2015 notable goals and projects**
 - *Add a second adult sport league*
 - *Continue to improve partnership with CISD for joint use of facilities*
 - *Make upgrades to OCP baseball fields*
 - *Apply for more grants for land acquisition and facility upgrades*
 - *Get sponsorship banner program off the ground*

- **Youth Basketball (January - March 2015)**
 - Find a more suitable league; establish better agreement with CISD for gym space

- **Youth Baseball (March - May)**
 - Get hitting stations/batting cages funded

- **Baseball Tournaments (March - July ; September - October)**
 - Continue maximizing the game schedule

- **Youth Softball (March - May; August - October)**
 - Get a Celina seat on the PLL board

- **7-on-7 Football (March - May)**
 - Host a regional tournament ; become a state-qualifier

- **Adult Softball (June - July ; September - October)**
 - Continue growth of softball fields to show need for a real adult softball complex

- **Youth Flag Football (August - October)**
 - Expand number of teams and add a 5th grade division

- **Youth Soccer (Spring and Fall seasons)**
 - Need more park space dedicated for soccer



FY 2015 Departmental Summary



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

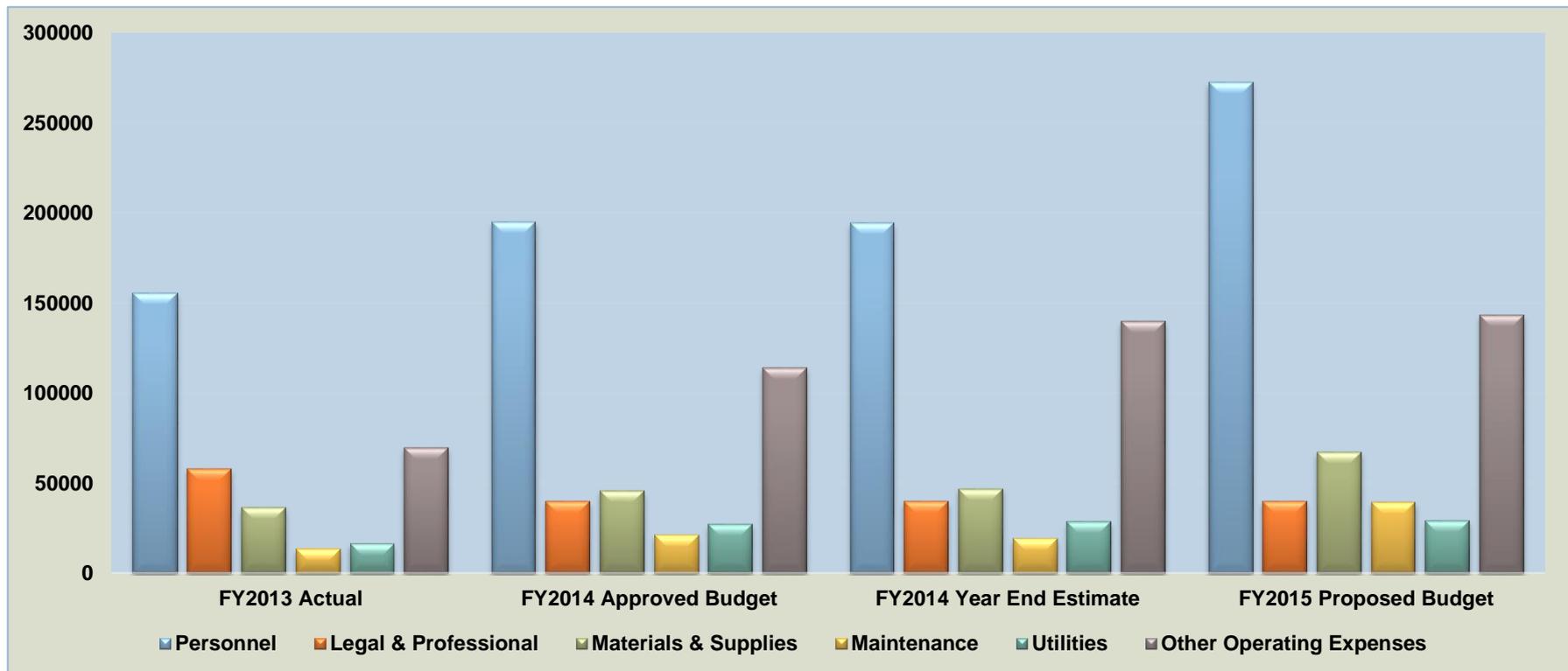
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 155,253	\$ 195,031	\$ 194,601	\$ 272,641	\$ 78,040	40%	\$ 77,610
Legal & Professional	\$ 58,044	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0%	\$ -
Materials & Supplies	\$ 36,508	\$ 45,734	\$ 46,900	\$ 66,900	\$ 20,000	43%	\$ 21,166
Maintenance	\$ 13,778	\$ 21,200	\$ 19,410	\$ 39,144	\$ 19,734	102%	\$ 17,944
Utilities	\$ 16,534	\$ 27,150	\$ 28,605	\$ 29,305	\$ 700	2%	\$ 2,155
Other Operating Expenses	\$ 69,625	\$ 113,820	\$ 139,565	\$ 143,065	\$ 3,500	3%	\$ 29,245
Total Expenditures	\$ 349,742	\$ 442,935	\$ 469,081	\$ 591,055	\$ 121,974	26.0%	\$ 148,120

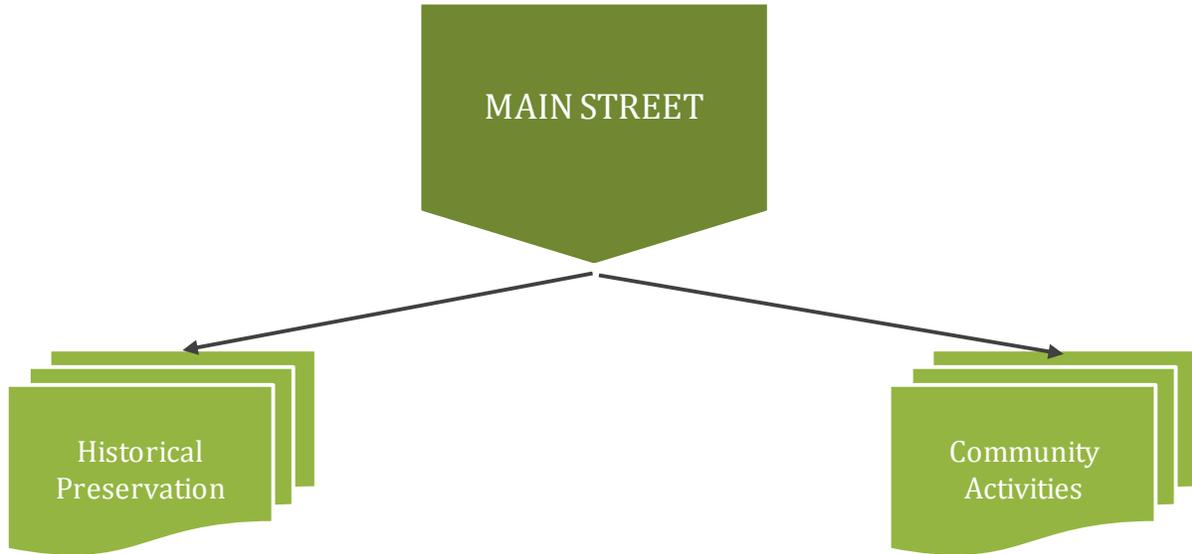
Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Park Superintendent	1	1	1	1	0
Crew Leader	1	1	1	1	0
Maintenance Worker	1	1	1	2.5	1.5
Park & Recreations Supervisor	1	1	1	1	0
Total Personnel	4	4	4	5.5	1.5

Notes:

Key Points of Proposed Budget

1. In fiscal year 2014-2015 we proposed to change the title of parks superintendent to director level and Park & Rec to assistant director and add 1.5 FTE parks maintenance workers. Total impact on FY 2014-2015 will be \$78,040.00.
2. In fiscal year 2014-2015 we have appropriated additional fund to M & S line due to cost increase on Chemicals and Winter fertilization.
3. By hiring second maintenance worker in April 2015 we appropriated half of year salary and benefits to the facilities maintenance line.





Celina Main Street

In fiscal year 1993, the City of Celina became self-initiated Main Street City, but did not receive the official State of Texas designation as a main Street City until spring of 1997. City has maintained its status with the State of Texas since then. City of Celina has applied and received several grants from the State of Texas under this designation.

During the 2013-2014 budget year Celina Main Street hosted our signature events of; Trick or Treat, Christmas Craft Show, Christmas Tree Lighting, Gift Tour, Golf Tournament, Movies on the Square and Friday Night Market.



In addition, Celina Main Street also participated in Cajun Fest, Easter Egg Hunt, Cinco de Mayo, Splash and Blast, Boo-Hoo Breakfast and the upcoming Celina Balloon Festival.



General Fund Departments



Celina Main Street applied for and received a \$20,000 grant from NCTCOG to purchase receptacles.



We also received \$5,000 from EDC to purchase banners for the Downtown Square.

The Celina Main Street is proud to have maintained a superior level of performance and looks forward to growing more programs in 2014-2015.

FY 2015 Departmental Summary



Fund: **General Fund**
 Department: **Main Street**
 Account Group: **102-517**

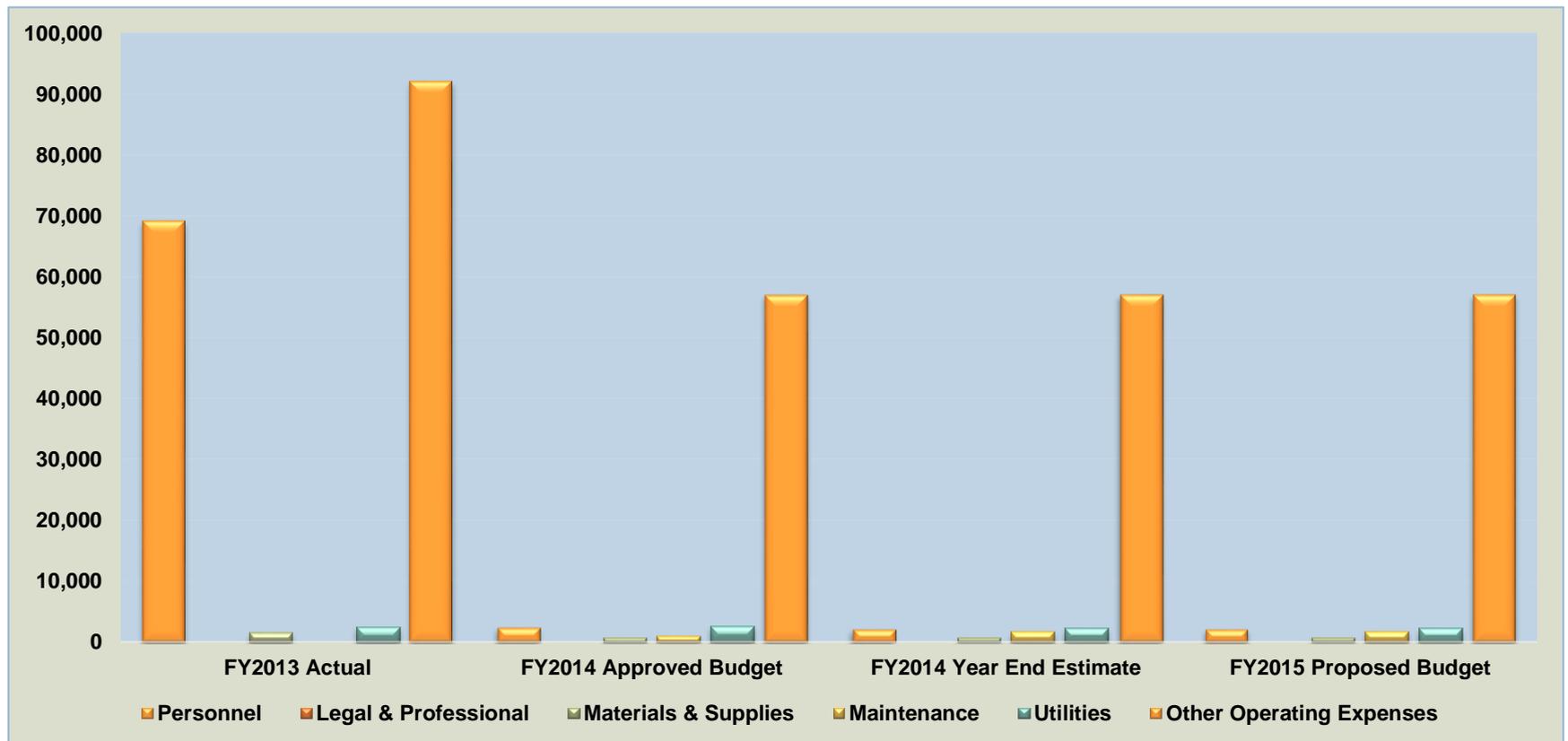
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 69,249	\$ 2,500	\$ 2,200	\$ 2,200	\$ -	0%	\$ (300)
Legal & Professional	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Materials & Supplies	\$ 1,511	\$ 750	\$ 700	\$ 700	\$ -	0%	\$ (50)
Maintenance	\$ -	\$ 1,000	\$ 1,724	\$ 1,724	\$ -	0%	\$ 724
Utilities	\$ 2,534	\$ 2,650	\$ 2,258	\$ 2,258	\$ 0	0%	\$ (392)
Other Operating Expenses	\$ 92,095	\$ 57,060	\$ 57,078	\$ 57,078	\$ (0)	0%	\$ 18
Total Expenditures	\$ 165,388	\$ 63,960	\$ 63,960	\$ 63,960	\$ 0	0.0%	\$ -

Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Main Street Manager	1	0	0	0	0
Total Personnel	1	0	0	0	0

Notes:

Key Points of Proposed Budget

1. No significant changes to programs or personnel proposed for FY 2014-2015.





Water and Wastewater Fund

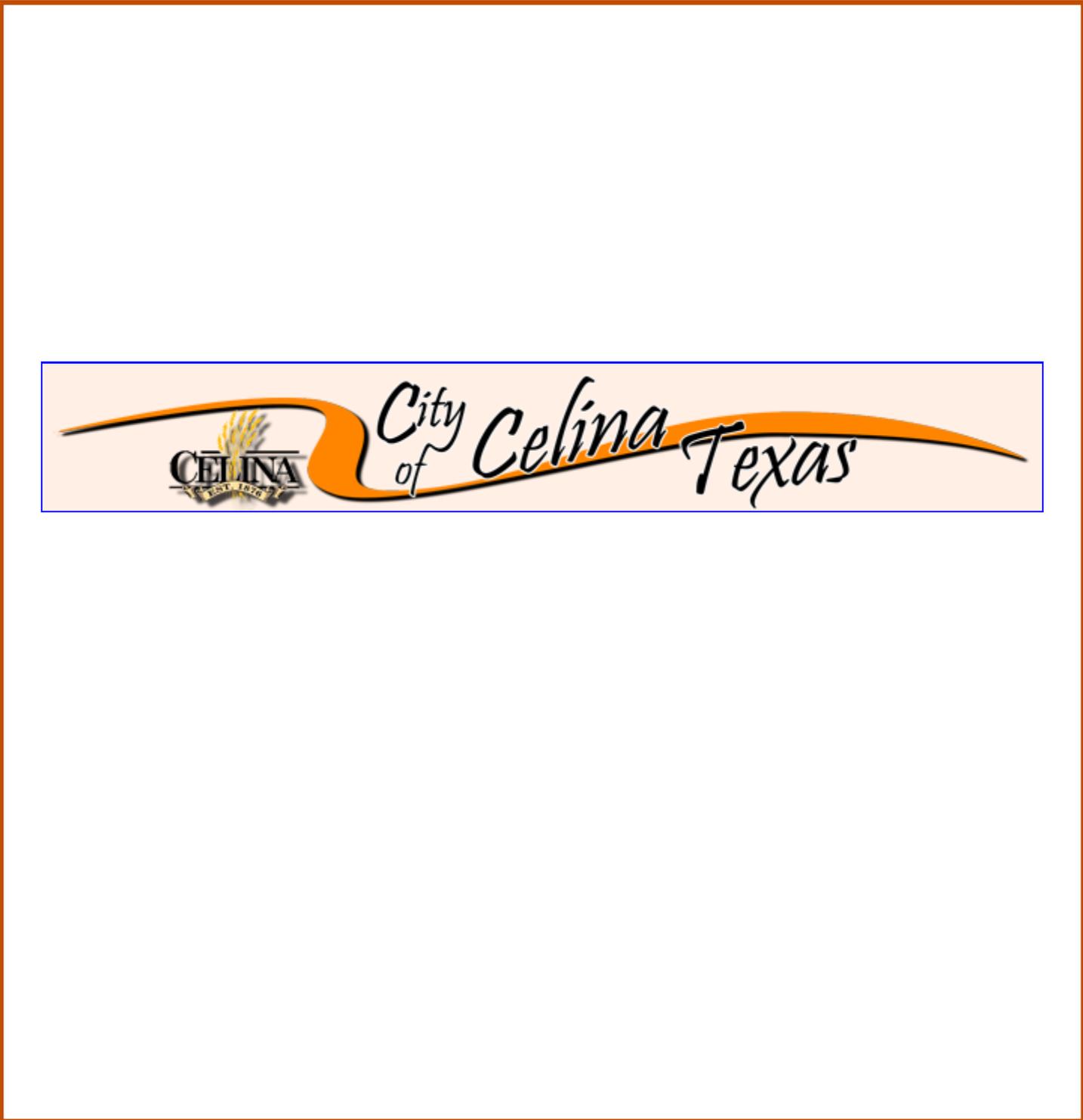
W/S Summary Schedule of Revenue
W/S Schedule of Expenses by Departments
Water
Wastewater
Garbage & Recycling

W/S Fund Schedule of Revenues

Revenue Category	FY2014 Approved Budget	FY 2014 Actual As Of 06/30/14	FY 2014 Year End Estimate	FY 2015 Proposed Budget
Fines & Fees	\$ 295,192	\$ 551,469	\$ 650,763	\$ 724,653
<i>Credit Card Fees</i>	0	12,816	\$ 14,316	-
<i>Water Tower Rental Fees</i>	41,892	41,427	\$ 48,027	41,903
<i>Water Impact Fees</i>	0	-	\$ -	-
<i>Sewer Impact Fees</i>	0	-	\$ -	-
<i>Reconnect/Disconnect Fee</i>	14,000	9,165	\$ 12,220	12,000
<i>Customer Service Fees</i>	900	786	\$ 900	900
<i>Transfer Fees</i>	800	1,025	\$ 1,050	1,050
<i>Water Taps</i>	128,250	264,310	\$ 311,810	361,000
<i>Sewer Taps</i>	109,350	221,940	\$ 262,440	307,800
Penalties & Interest	\$ 68,000	\$ 45,702	\$ 54,741	\$ 54,500
<i>Penalties</i>	62,000	38,968	\$ 45,000	45,000
<i>Interest Income</i>	6,000	6,734	\$ 9,741	9,500
Sales	\$ 4,301,714	\$ 2,854,992	\$ 4,388,399	\$ 4,450,007
<i>Water Sales</i>	2,791,986	1,762,253	\$ 2,849,904	2,875,746
<i>Sewer Sales</i>	1,125,728	795,187	\$ 1,143,777	1,159,500
<i>Garbage Billing</i>	384,000	297,551	\$ 394,718	414,761
Other Revenues	\$ 40,056	\$ 49,531	\$ 57,941	\$ 66,200
<i>Radio Read Reserve</i>	22,275	46,191	\$ 54,441	62,700
<i>Bond Proceeds</i>	-	-	\$ -	-
<i>Insurance Proceeds</i>	-	-	\$ -	-
<i>Sales of Fixed Assets</i>	-	-	\$ -	-
<i>Contributions</i>	-	-	\$ -	-
<i>Miscellaneous Income</i>	17,781	3,339	\$ 3,500	3,500
Total Revenues	\$ 4,704,962	\$ 3,501,694	\$ 5,151,844	\$ 5,295,359

W/S Fund Summary of Expenditures

Departments	FY2014 Approved Budget	FY 2014 Actual As Of 06/30/14	FY 2014 Year End Estimate	FY 2015 Proposed Budget
<i>Water Department</i>	3,187,073	2,049,386	\$ 2,892,521	3,276,439
<i>Sewer Department</i>	1,160,313	662,388	\$ 1,044,655	1,293,141
<i>Trash & Recycling Collection</i>	357,578	277,829	\$ 370,439	381,199
Total	\$ 4,704,964	\$ 2,989,603	\$ 4,307,615	\$ 4,950,779



FY 2015 Departmental Summary



Fund:
Department:
Account Group:

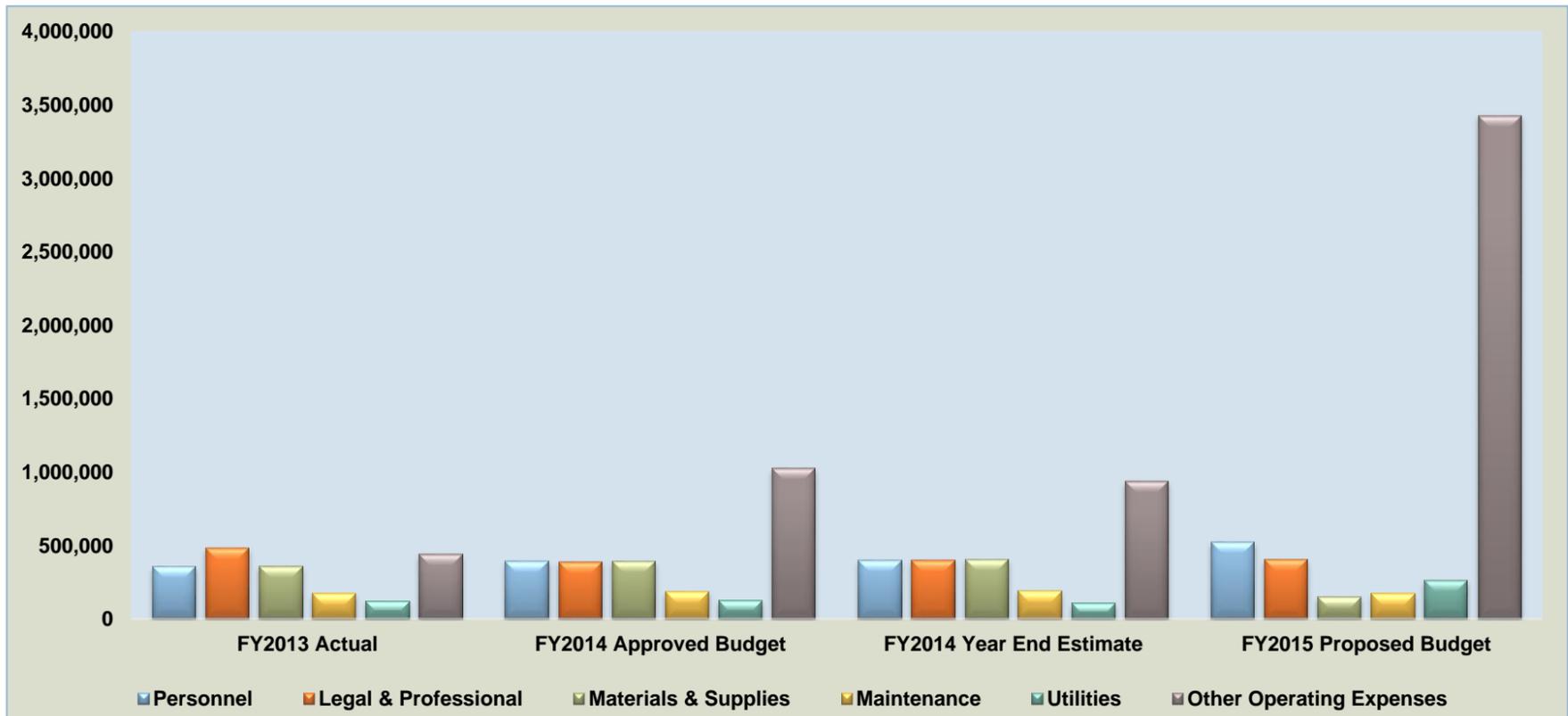
water & Sewer fund
All
All

Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 355,949	\$ 393,857	\$ 398,992	\$ 523,762	\$ 124,770	31%	\$ 129,905
Legal & Professional	\$ 483,401	\$ 387,578	\$ 400,439	\$ 407,699	\$ 7,260	2%	\$ 20,121
Materials & Supplies	\$ 360,292	\$ 395,578	\$ 408,339	\$ 152,900	\$ (255,439)	-63%	\$ (242,678)
Maintenance	\$ 173,731	\$ 189,926	\$ 190,320	\$ 172,034	\$ (18,286)	-10%	\$ (17,892)
Utilities	\$ 124,098	\$ 125,584	\$ 107,088	\$ 265,400	\$ 158,312	148%	\$ 139,816
Other Operating Expenses	\$ 439,178	\$ 1,026,332	\$ 934,815	\$ 3,428,984	\$ 2,494,169	266.8%	\$ 2,402,652
Total Expenditures	\$ 3,137,858	\$ 4,061,578	\$ 3,653,156	\$ 4,950,779	\$ 2,510,787	35.5%	\$ 889,201

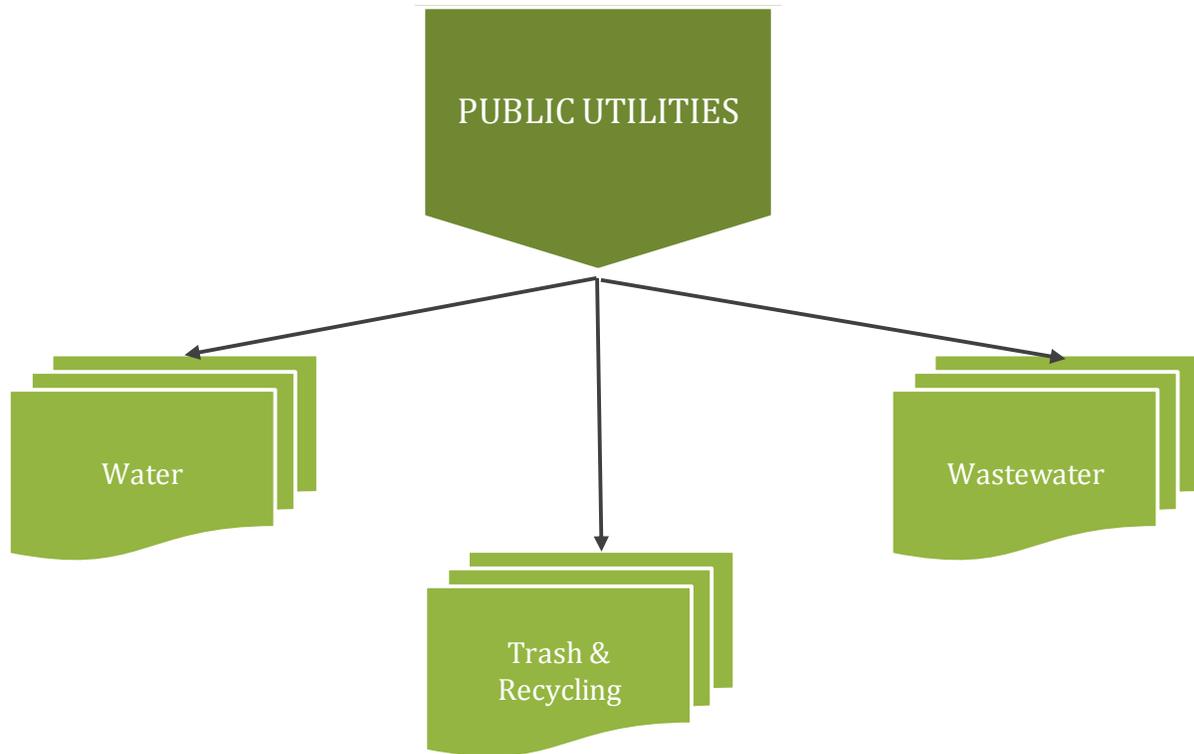
Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Water	4	5	5	7	2
Sewer	2	3	3	3	0
Trash	0	0	0	0	0
Total Personnel	6	8	8	10	2

Notes:

Key Points of Proposed Budget







Water Department

FY2013-14 Highlights:

The 2013/2014 Fiscal Year was a busy one for the Water Department. The workload has increased significantly with the rise of homebuilding and staff has done a great job keeping the system maintained and operating properly with the increased workload. With more than 280 million gallons delivered to our customers in the first ten months of the fiscal year, the department is on track to distribute more than 300 million gallons this fiscal year.

Several water projects were begun or completed this fiscal year. Construction began in January on the initial elements of an automated metering infrastructure. That project is now well underway and will increase reading accuracy, diminish human error, leave a smaller carbon footprint, and free up staff time so that the department can focus on maintenance issues. A loop line was completed that now provides for better water circulation reducing the need to waste water in order to keep the chlorine residuals within parameters. Staff began a project to repaint fire hydrants this fiscal year. Problem lines in the downtown area were looped in by staff, and we completed a series of water line relocations/tie-ins on Preston all while keeping any system disruption to a minimum.



FY2014-15 Highlights:

In the 2014/2015 fiscal year we anticipate that the new customer service representative will free our existing staff up to do other projects. The CSR will also help us to spend more time with customers and increase our customer service practices. The extra time we reclaim from the AMI system and the CSR will allow us to implement new projects this fiscal year. A valve and fire hydrant maintenance program will kick off this year which will allow us to ensure that fire hydrants and valves are accessible and operable when we need them the most. We also plan to spend time GPS locating the valves and fire hydrants as well with our new Trimble unit. In addition, we plan to remove the line on the north side of the square from service, transfer services to new mains, and replace lines in the old section of town.

FY 2015 Departmental Summary



Fund: Utility Fund
 Department: **Water**
 Account Group: 202-521

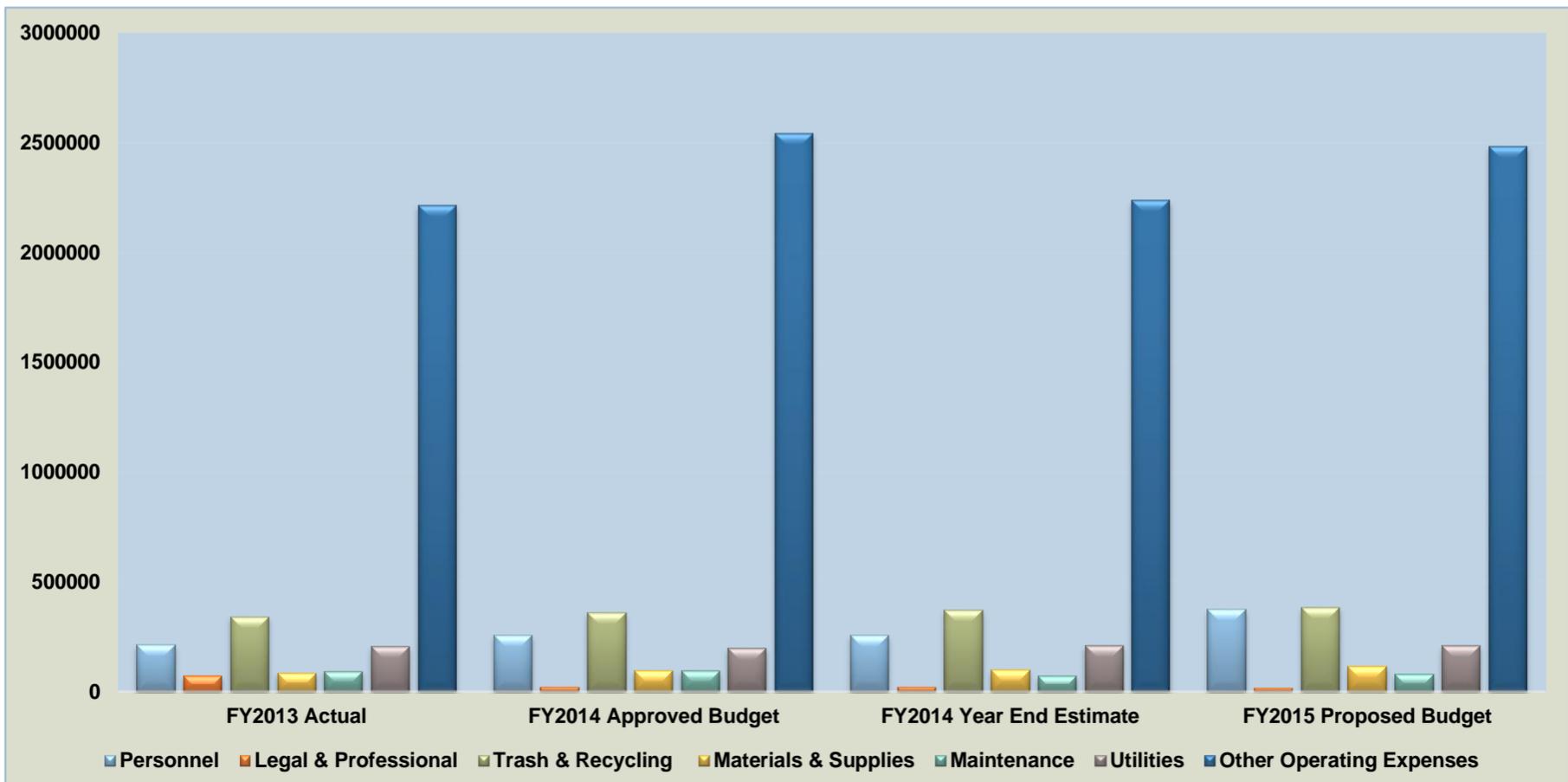
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 214,542	\$ 256,576	\$ 256,016	\$ 374,058	\$ 118,042	46%	\$ 117,482
Legal & Professional	\$ 73,072	\$ 20,000	\$ 20,000	\$ 16,000	\$ (4,000)	-20%	\$ (4,000)
Trash & Recycling	\$ 341,359	\$ 357,578	\$ 370,439	\$ 381,199	\$ 10,760	3%	\$ 23,621
Materials & Supplies	\$ 85,274	\$ 97,026	\$ 98,526	\$ 115,000	\$ 16,474	17%	\$ 17,974
Maintenance	\$ 92,355	\$ 70,084	\$ 70,618	\$ 80,240	\$ 9,622	14%	\$ 10,156
Utilities	\$ 205,768	\$ 199,700	\$ 209,300	\$ 209,300	\$ 0	0.0%	\$ 9,600
Other Operating Expenses	\$ 2,213,578	\$ 2,543,687	\$ 2,238,062	\$ 2,481,840	\$ 243,779	10.9%	\$ (61,847)
Total Expenditures	\$ 3,225,947	\$ 3,544,651	\$ 3,262,960	\$ 3,657,638	\$ 394,678	12.1%	\$ 112,987

Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Water Plant Operator	1	1	1	1	0
Maintenance Worker	2	2	2	2	0
Utility Billing Clerk	1	2	2	2	0
Construction Inspector	0	0	0	1	1
Customer Service Rep.	0	0	0	1	1
Total Personnel	4	5	5	7	2

Notes:

Key Points of Proposed Budget

1. In the fiscal year 2014-2015 proposed to add 2 new position to the Water Department. One Construction Inspector and a Customer Service Representative. Total effect on the FY 2014-2015 budget will be \$118,042.00.
2. We have added 10% to the water purchase line due to UTWD rate increase and increase in consumption due to the new constructions.



Wastewater Department

FY2013-14 Highlights:

The Wastewater Department has put a lot of effort towards TCEQ compliance mitigation in the 2013/2014 fiscal year. Various upgrades were made at our treatment plant, including a new rotary press for sludge handling.



The back lift station was completely rehabilitated and is operating well. Staff also expended more than 400 man hours completing a Supplemental Environmental Project (SEP). This project removed heavy silt and solids from our lift stations, collection system, treatment plant, and helped us with compliance issues.



Before 

After 



Alarm systems were installed at all of our lift stations, which helps us get early notification of a potential issue. Finally, the wastewater group has made excellent progress in locating and repairing areas of inflow and infiltration into the collection system. This program preserves our treatment process, saves money, and helps the plant to stay in compliance. The wastewater team has treated more than 114 million gallons of wastewater in the first ten months of the fiscal year alone and is on track to treat more than 135 million gallons for the entire year.

FY2014-15 Highlights:

In the 2014/2015 fiscal year we anticipate that the proposed Vac-truck will allow us to begin a new collection system maintenance program. The program will consist of keeping manholes and main lines jetted and clear of debris, lift stations and collection system clean, and rehabilitation of the extended aeration basin at our treatment plant. We also plan to reconstruct problem rotors at the treatment plant, mitigating future maintenance costs. The Willock Hills lift station is scheduled for rehabilitation in the next fiscal year as well.

FY 2015 Departmental Summary



Fund: Utility Fund
 Department: Sewer
 Account Group: 202-522

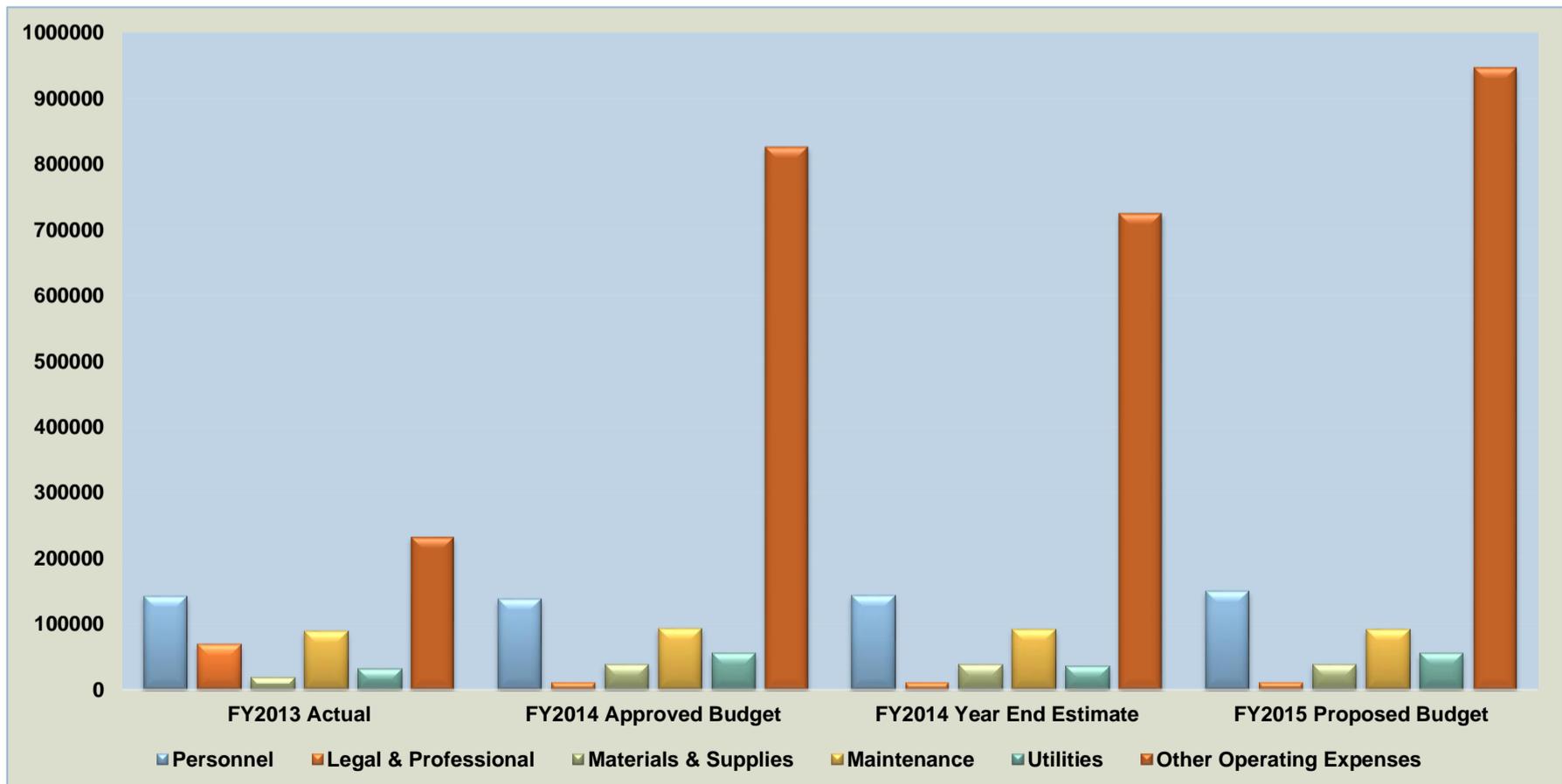
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ 141,407	\$ 137,281	\$ 142,976	\$ 149,704	\$ 6,728	5%	\$ 12,423
Legal & Professional	\$ 68,970	\$ 10,000	\$ 10,000	\$ 10,500	\$ 500	5%	\$ 500
Materials & Supplies	\$ 18,933	\$ 38,000	\$ 37,900	\$ 37,900	\$ -	0%	\$ (100)
Maintenance	\$ 88,457	\$ 92,900	\$ 91,794	\$ 91,794	\$ (0)	0%	\$ (1,106)
Utilities	\$ 31,743	\$ 55,500	\$ 36,470	\$ 56,100	\$ 19,630	54%	\$ 600
Other Operating Expenses	\$ 233,411	\$ 826,632	\$ 725,515	\$ 947,143	\$ 221,628	31%	\$ 120,511
Total Expenditures	\$ 582,920	\$ 1,160,313	\$ 1,044,655	\$ 1,293,141	\$ 248,486	23.8%	\$ 132,828

Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Wastewater Plant Operator	1	1	1	1	0
Maintenance Worker	1	2	2	2	0
Total Personnel	2	3	3	3	0

Notes:

Key Points of Proposed Budget

1. UTRWD interest cost for the construction of main trunk stay the same for the FY 2014-2015.
2. We have added 10% to the water purchase line due to UTWD rate increase and increase in consumption due to new constructions.



FY 2015 Departmental Summary



Fund: Utility Fund
 Department: Trash & Recycling
 Account Group: 202-522

Utility Fund
Trash & Recycling
 202-522

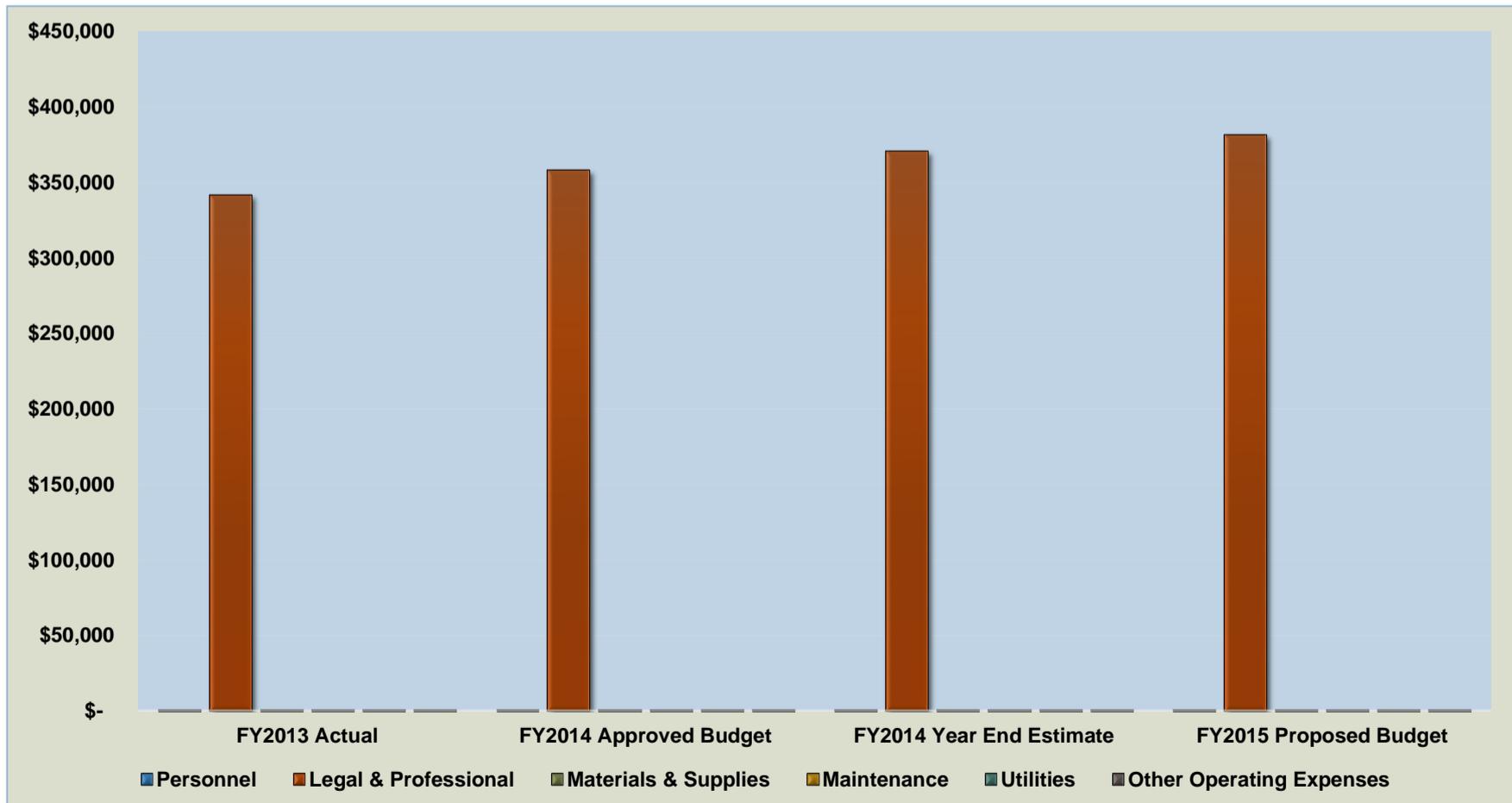
Expenditures	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Dollar Change	Percent Change	Change from FY 2014 Budget
Personnel	\$ -	\$ -	\$ -	\$ -		0%	\$ -
Legal & Professional	\$ 341,359	\$ 357,578	\$ 370,439	\$ 381,199	\$ 10,760	3%	\$ 15,998
Materials & Supplies	\$ -	\$ -	\$ -	\$ -		0%	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -		0%	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -		0%	\$ -
Other Operating Expenses	\$ -	\$ -	\$ -	\$ -		0%	\$ -
Total Expenditures	\$ 341,359	\$ 357,578	\$ 370,439	\$ 381,199	\$ 10,760	6.6%	\$ 15,998

Personnel	FY2013 Actual	FY2014 Approved Budget	FY2014 Year End Estimate	FY2015 Proposed Budget	Personnel Change
Progressive Waste Solutions	0	0	0	0	0
Total Personnel	0	0	0	0	0

Notes:

Key Points of Proposed Budget

- In August of 2014 City has changed the contractor from Waste Management to Progressive Waste. with this change the City also reduced the collection times from two to one time per week.
- This budget assumes 1.35% increase for the number of customers per month.





Debt Schedule

Schedule of Bonded Debt
History of Ad Valorem Tax Rate & Components



NET DEBT SERVICE

City of Celina, Texas

All Outstanding Tax Supported Debt

As of July 31, 2014 (After Series 2014 Bond Program)

Period Ending	Principal	Interest	Total Debt Service	CDC/EDC Sales Tax Contribution	Net Debt Service
09/30/2014	495,592.50	608,503.92	1,104,096.42	(170,000.00)	934,096.42
09/30/2015	666,138.00	681,707.28	1,347,845.28	(170,000.00)	1,177,845.28
09/30/2016	751,125.00	644,324.38	1,395,449.38	(170,000.00)	1,225,449.38
09/30/2017	767,509.50	626,905.10	1,394,414.60	(170,000.00)	1,224,414.60
09/30/2018	901,109.50	609,032.06	1,510,141.56	(170,000.00)	1,340,141.56
09/30/2019	918,333.00	588,476.12	1,506,809.12	(170,000.00)	1,336,809.12
09/30/2020	938,320.00	565,926.32	1,504,246.32	(170,000.00)	1,334,246.32
09/30/2021	964,738.50	541,110.98	1,505,849.48	(170,000.00)	1,335,849.48
09/30/2022	989,804.00	515,684.58	1,505,488.58	(170,000.00)	1,335,488.58
09/30/2023	1,023,962.50	483,128.00	1,507,090.50	(170,000.00)	1,337,090.50
09/30/2024	1,058,121.00	449,363.66	1,507,484.66	(170,000.00)	1,337,484.66
09/30/2025	1,096,999.00	411,209.78	1,508,208.78	(170,000.00)	1,338,208.78
09/30/2026	1,136,157.50	372,039.82	1,508,197.32	(170,000.00)	1,338,197.32
09/30/2027	1,180,035.50	330,898.78	1,510,934.28	(170,000.00)	1,340,934.28
09/30/2028	1,218,913.50	286,209.64	1,505,123.14	(170,000.00)	1,335,123.14
09/30/2029	1,277,511.00	235,909.90	1,513,420.90	(170,000.00)	1,343,420.90
09/30/2030	1,165,000.00	182,668.76	1,347,668.76		1,347,668.76
09/30/2031	1,195,000.00	136,837.50	1,331,837.50		1,331,837.50
09/30/2032	1,135,000.00	88,900.00	1,223,900.00		1,223,900.00
09/30/2033	895,000.00	43,500.00	938,500.00		938,500.00
09/30/2034	205,000.00	8,200.00	213,200.00		213,200.00
	19,979,370.00	8,410,536.58	28,389,906.58	(2,890,000.00)	25,669,906.58



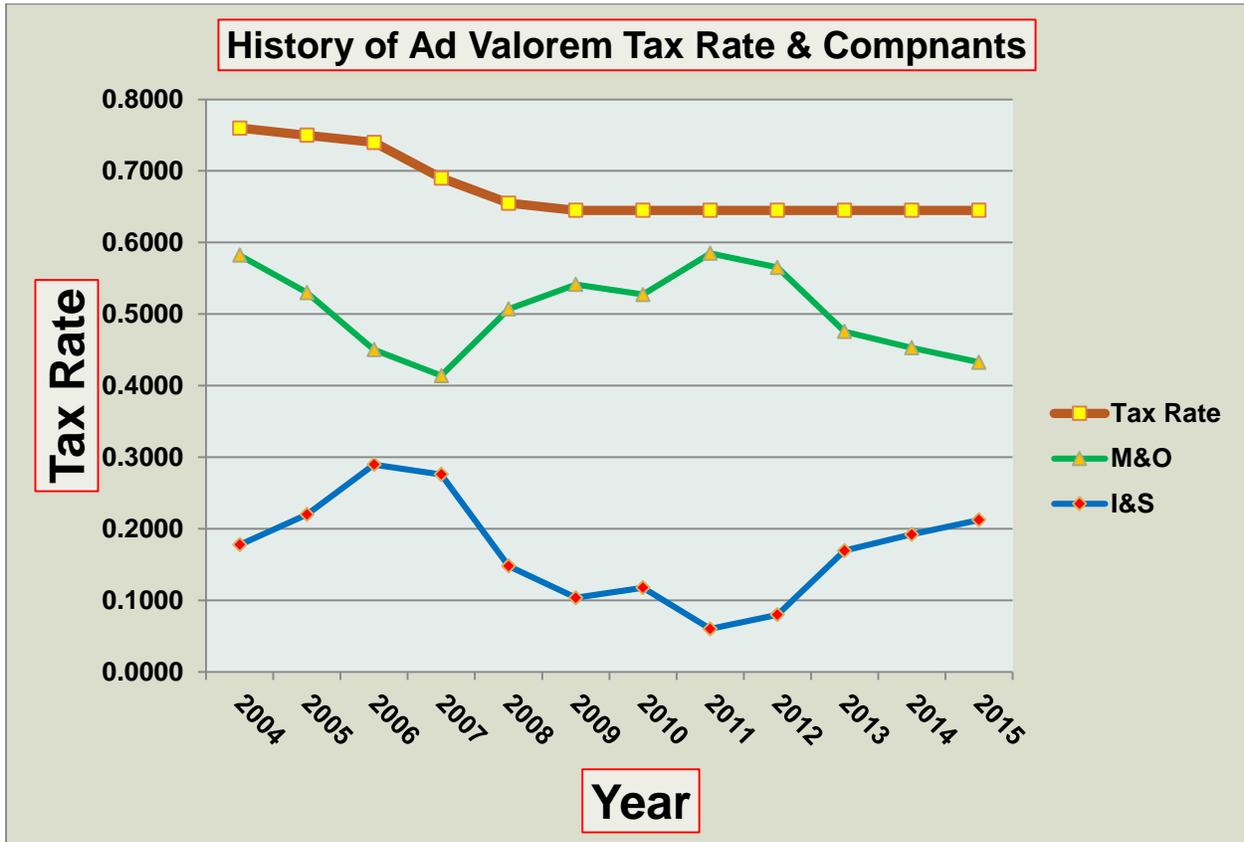
NET DEBT SERVICE

City of Celina, Texas

All Outstanding WATER & SEWER Supported Debt

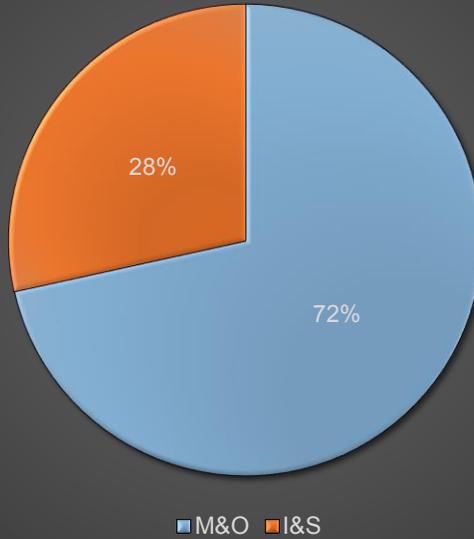
As of July 31, 2014 (After Series 2014 Bond Program)

Period Ending	Principal	Interest	Total Debt Service	CDC/EDC Sales Tax Contribution	Net Debt Service
09/30/2014	559,407.50	241,581.74	800,989.24		800,989.24
09/30/2015	808,862.00	319,381.15	1,128,243.15		1,128,243.15
09/30/2016	848,875.00	279,351.88	1,128,226.88		1,128,226.88
09/30/2017	872,490.50	255,198.66	1,127,689.16		1,127,689.16
09/30/2018	898,890.50	230,684.18	1,129,574.68		1,129,574.68
09/30/2019	921,667.00	205,356.40	1,127,023.40		1,127,023.40
09/30/2020	951,680.00	174,923.68	1,126,603.68		1,126,603.68
09/30/2021	925,261.50	143,349.04	1,068,610.54		1,068,610.54
09/30/2022	745,196.00	113,587.92	858,783.92		858,783.92
09/30/2023	766,037.50	90,969.50	857,007.00		857,007.00
09/30/2024	351,879.00	67,693.86	419,572.86		419,572.86
09/30/2025	143,001.00	53,870.24	196,871.24		196,871.24
09/30/2026	148,842.50	49,035.20	197,877.70		197,877.70
09/30/2027	149,964.50	43,769.98	193,734.48		193,734.48
09/30/2028	156,086.50	38,452.86	194,539.36		194,539.36
09/30/2029	167,489.00	32,246.36	199,735.36		199,735.36
09/30/2030	140,000.00	25,850.00	165,850.00		165,850.00
09/30/2031	145,000.00	20,725.00	165,725.00		165,725.00
09/30/2032	155,000.00	14,925.00	169,925.00		169,925.00
09/30/2033	110,000.00	8,725.00	118,725.00		118,725.00
09/30/2034	115,000.00	4,600.00	119,600.00		119,600.00
	10,080,630.00	2,414,277.65	12,494,907.65		12,494,907.65



Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Tax Rate	0.760	0.750	0.740	0.690	0.655	0.645	0.645	0.645	0.645	0.645	0.645	0.645
M&O	0.582	0.530	0.450	0.414	0.507	0.541	0.527	0.585	0.565	0.476	0.462	0.433
I&S	0.178	0.220	0.290	0.276	0.148	0.104	0.118	0.060	0.080	0.170	0.184	0.212

FY 2014 Tax Rate Allocations



FY 2015 Tax Rate Allocations

