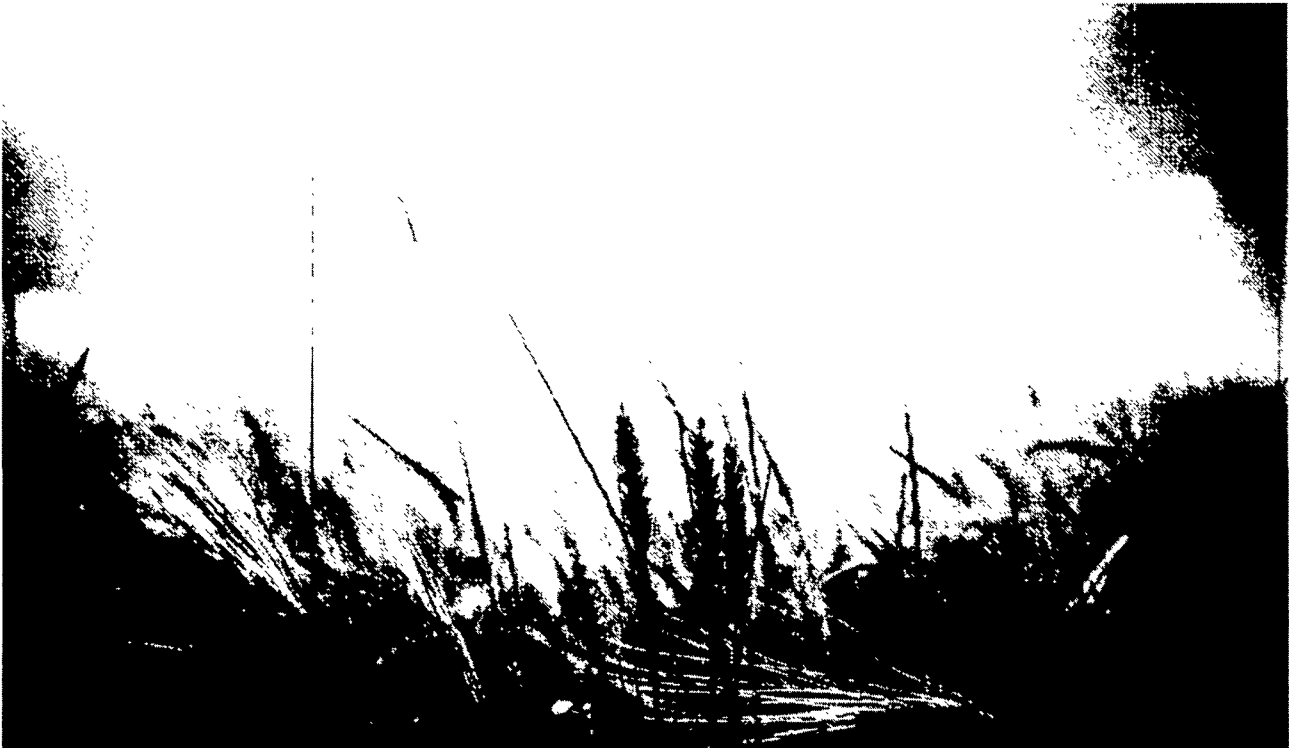




## Main Street Fund

Main Street Fund Summary



19970

## Main Street



### Main Street Fund

#### **Vision Statement:**

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

#### **Mission Statement:**

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

## Main Street

### Values:

With partnerships in place we:

Preserve and grow downtown as a business center for the community

Attract people downtown for business, shopping and entertainment

Maintain, preserve and enhance historic buildings

Create a family friendly atmosphere in the heart of Celina

### FY 2017 Accomplishments:

- Helped business owners and merchants with free design assistance from Texas Historical Commission
- Designed new fall light pole banners
- Designed a new wayfinding sign from Preston Road highlighting destinations in the Downtown Historic District
- Held several retail events to drive traffic to retailers
- Launched Celina's site on Downtowntx.org to highlight building inventory and history
- Updated the Main Street website pages
- Increase attendance at Main Street Events by adding new activities
- Promoted local partnerships through events and social media
- Increase social media presence
- Participated in Cajun Fest
- Hosted the World's Largest Refinishing Workshop
- Recruited board and committee members and volunteers for events
- Attended Main Street training conferences
- Hosted a Main Street 101 Training by the Texas Historical Commission
- Held a board planning and goal setting workshop
- Hosted a board recognition breakfast
- Visited and networked with other Main Street cities and managers

### FY 2018 Objectives:

- Promote downtown as a local destination
- Decrease vacancies in the Downtown Historic District
- Beautification of the Square
- Create a business directory on Main Street website
- Create an incentive program
- Adopt a sponsor policy
- Update sponsor and vendor application process
- Research public art opportunities
- Attend training
- Expand on Board Work Session goals

# Main Street

## City of Celina Annual Budget

FY2018

Fund

Main Street

<<<<<<Included in General Fund>>>>>>>

Account Group: 112-517

Revenues	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Special Events	\$ -	\$ -		\$ 22,750	\$ 22,750	\$ 22,750	\$ -	0%	\$ -
Golf Tournament	-	-		42,000	41,500	45,000	3,500	8%	3,000
Interest	-	-			100	60	(40)	-40%	60
Transfers In					880	-	(880)	-100%	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,750</b>	<b>\$ 65,330</b>	<b>\$ 67,810</b>	<b>\$ 3,460</b>	<b>100%</b>	<b>\$ 3,080</b>

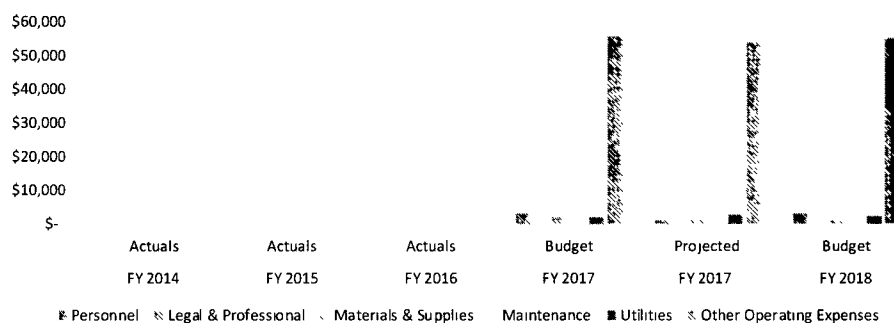
<<<<<<Included in General Fund>>>>>>>

Expenditures	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Personnel	\$ -			\$ 3,500	\$ 1,550	\$ 3,500	\$ 1,950	126%	\$ -
Legal & Professional	-			-	-	-	-	0%	-
Materials & Supplies	-			2,250	1,250	1,750	500	40%	(500)
Maintenance	-			2,500	2,500	2,500	-	0%	-
Utilities	-			2,258	2,930	2,750	(180)	-6%	492
Other Operating Expenses	-			56,085	54,215	55,585	1,370	3%	(500)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,593</b>	<b>\$ 62,445</b>	<b>\$ 66,085</b>	<b>\$ 3,640</b>	<b>100%</b>	<b>\$ 500</b>
<b>Revenues less Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,843)</b>	<b>\$ 2,785</b>	<b>\$ 1,725</b>			

### Key Points of FY 2018 Proposed Budget

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

## Main Street

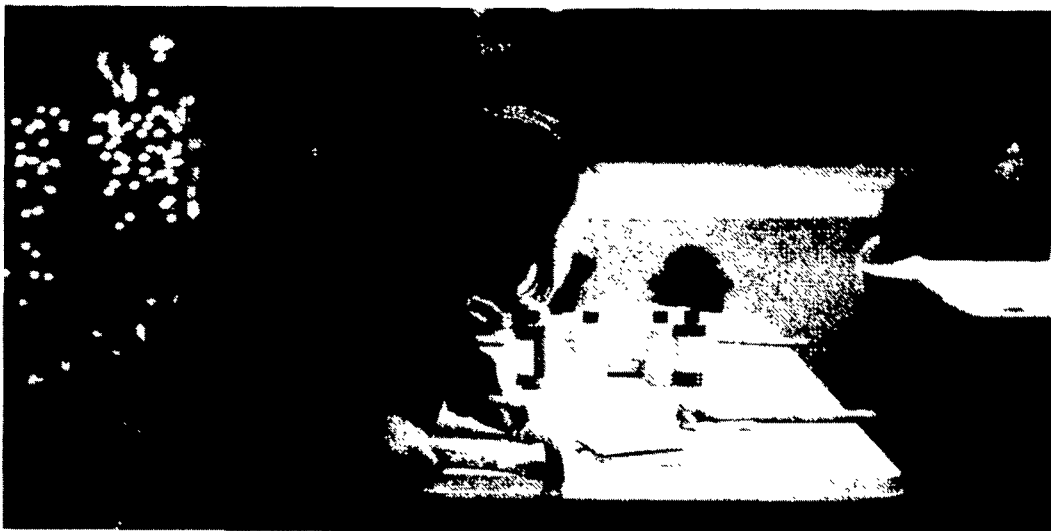


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**2017 Gift Tour**



**Christmas on the Square Activity**



## **Major Equipment Replacement Fund**

### **Capital Acquisition Fund**

### **Special Assessment Revenue Fund**

Fund Descriptions

Fund Summaries



**19975**

19975

## Major Equipment Replacement Fund

### Fund Summary

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



# Major Equipment Replacement Fund

## City of Celina Annual Budget

FY2018

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Fund: Major Equipment Replacement Fund

Revenues	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	Change from FY 2017 Budget
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change	
Transfers In from GF			\$ -		\$ 544,945	\$ 544,945	100%	544,945
Transfers In from Water/Sewer Fund				-	226,834	\$ 226,834	100%	226,834
Interest Income		1,419		5,400	6,900	\$ 1,500	28%	6,900
Fire and Police Fees		670,880		560,000	-	\$ (560,000)	-100%	-
Sale of Fixed Assets						\$ -	0%	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 672,299</b>	<b>\$ -</b>	<b>\$ 565,400</b>	<b>\$ 778,679</b>	<b>\$ 213,279</b>	<b>0%</b>	<b>\$ 213,279</b>

Expenditures	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	Change from FY 2017 Budget
	Actuals	Actuals	Budget	Projected	Budget	Budget/Projected \$ Change	Budget/Projected % Change	
Police Equip/Vehicles			\$ 170,000	\$ 133,000	\$ 83,660	\$ (49,340)	-37%	\$ (86,340)
Fire Equipment			235,000	217,000	-	(217,000)	-100%	(235,000)
Parks Equipment			-	-	-	-	0%	-
Streets Equipment/Vehicles			-	-	85,000	85,000	100%	85,000
Facilities-Roof Repairs			-	-	183,215	183,215	100%	183,215
Water			-	-	160,000	160,000	100%	160,000
Wastewater			-	-	80,000	80,000	100%	80,000
Other Expenses		8,029						
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 343,029</b>	<b>\$ 405,000</b>	<b>\$ 350,000</b>	<b>\$ 591,875</b>	<b>\$ 241,875</b>	<b>69%</b>	<b>\$ 191,875</b>
<b>Revenues less Expenditures</b>	<b>\$ -</b>	<b>\$ 664,270</b>	<b>\$ (405,000)</b>	<b>\$ 215,400</b>	<b>\$ 186,804</b>			
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 664,270</b>	<b>\$ 664,270</b>	<b>\$ 879,670</b>	<b>\$ (215,480)</b>	<b>32%</b>	
<b>Other Financing Sources (Uses)</b>								
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 664,270</b>	<b>\$ 259,270</b>	<b>\$ 879,670</b>	<b>\$ 1,066,474</b>	<b>\$ (186,804)</b>	<b>21%</b>	

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

### Major Budget Items:

24 ft Tandem Trailer	\$ 27,000	Streets
Steel Wheel Roller	\$ 58,000	Streets
Police Vehicle	\$ 67,660	Police
Police-Video Server	\$ 16,000	Police
Ford F750 DB*	\$ 125,000	Water
Chevy C1500 CC SWB*	\$ 35,000	Water
Ford F250 EC UB*	\$ 80,000	Sewer
Facilities-Roof Repairs		
Annex/Council Chamber	\$ 39,950	
City Hall	\$ 41,705	
Library	\$ 38,231	
Police	\$ 39,450	
Senior Center	\$ 23,879	
	\$ 183,215	

**Total-All Departments** \$ 591,875

\*or equivalent vehicle

19977

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## Capital Acquisition Fund

### Fund Summary

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

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

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



# Capital Acquisition Fund

## City of Celina Annual Budget

FY2018

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Fund: Capital Acquisition Fund

Revenues	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018	FY 2018	Change from FY 2017 Budget
						Budget/Projected \$ Change	Budget/Projected % Change	
Transfers In from GF			\$ -		\$ 875,652	\$ 875,652	0%	875,652
						\$ -		-
Interest Income					6,000	\$ 6,000	0%	6,000
						\$ -		-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 881,652</b>	<b>\$ 881,652</b>	<b>0%</b>	<b>\$ 875,652</b>

Expenditures	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018	FY 2018	Change from FY 2017 Budget
						Budget/Projected \$ Change	Budget/Projected % Change	
Equipment					\$ 219,332	\$ 219,332	0%	\$ 219,332
Vehicles					266,320	266,320	0%	266,320
Other Capital Outlay					390,000	390,000	0%	390,000
						-		-
						-		-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 875,652</b>	<b>\$ 875,652</b>	<b>100%</b>	<b>\$ 875,652</b>
<b>Revenues less Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>			
<b>Beginning Fund Balance</b>					<b>\$ 2,924,747</b>	<b>\$ (2,924,747)</b>		
<b>Other Financing Sources (Uses)</b>								
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,930,747</b>	<b>\$ (2,930,747)</b>		

### Major Budget Items:

a. LASERFICHE	\$ 40,000	GENERAL SERVICES OFFICE	a Continue the implementation of a Laserfiche technology for the City
b 2 VEHICLES (NEW FTE)	\$ 46,000	DEVELOPMENT SVCS	b Development Services-two new inspectors will need two vehicles
c 2 VEHICLES	\$ 50,000	ADMINISTRATION	c Administration is adding a Building Maintenance Technician who will need a vehicle to go to and from City buildings A car is being requested for City Hall to use for a variety of purposes
d CAPITAL OUTLAY	\$ 100,000	ADMINISTRATION	d Incode software migration to the latest version for the entire City and other necessary capital outlay.
e. TRAFFIC LIGHT/PRESTON RD	\$ 200,000	FIRE	e A traffic light is needed at Preston Road for the Fire Department's use
f EQUIPMENT	\$ 105,452	FIRE	f Fire Department needs cardiac monitors, bunker gear and an ATV
g. SKID STEER EQUIPMENT	\$ 83,500	STREETS	g Streets Department is in need of this equipment
h. 2 FULLY EQUIP. VEHICLES	\$ 135,320	POLICE	h Two fully equipped police vehicles for new officers.
i. EQUIPMENT	\$ 30,380	POLICE	i Portables and body cam equipment plus ticket writer portion of cost
j. INSPECTOR TRUCK	\$ 35,000	ENGINEERING	j. Vehicle for new Construction Inspector.
k IT INFRASTRUCTURE UPGRADES	\$ 50,000	ADMINISTRATION	k. IT upgrades (server, other IT needs)
	\$ 875,652		

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## Special Assessment Revenue Fund

### Fund Summary

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

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

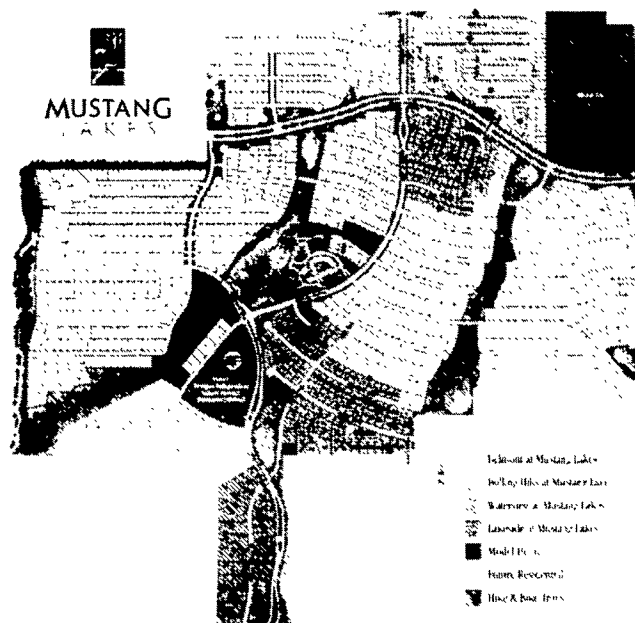
Currently, the City of Celina has ten (10) Public Improvement Districts that it will collect a special assessment from.

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

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

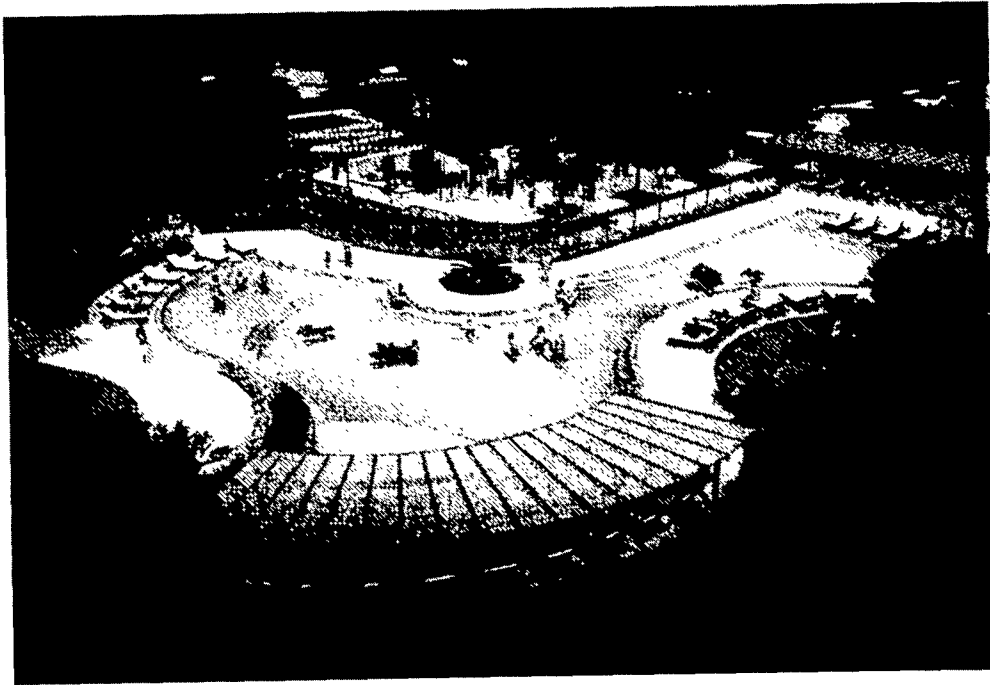
The following are Public Improvement Districts in the City of Celina:

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



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## Special Assessment Revenue Fund



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## Special Assessment Revenue Fund

### City of Celina Annual Budget

FY2018

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Fund: Special Assessment Revenue Fund

Revenues	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Special Assessments									-
Contributions			205,714	287,797	287,797	555,175	\$ 267,378	93%	267,378
Interest			100		100	250	\$ 150	150%	250
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 205,814</b>	<b>\$ 287,797</b>	<b>\$ 287,897</b>	<b>\$ 555,425</b>	<b>\$ 267,528</b>	<b>93%</b>	<b>\$ 267,628</b>

Expenditures	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2016 Budget
Miscellaneous Expense							\$ -	0%	\$ -
Transfers			205,714	287,797	287,797	555,175	267,378	93%	267,378
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 205,714</b>	<b>\$ 287,797</b>	<b>\$ 287,797</b>	<b>\$ 555,175</b>	<b>\$ 267,378</b>	<b>93%</b>	<b>\$ 267,378</b>
Revenues less Expenditures	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 250			
<b>Beginning Fund Balance</b>			\$ -	\$ 100	\$ 100	\$ 100			
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 200</b>	<b>\$ 350</b>			

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

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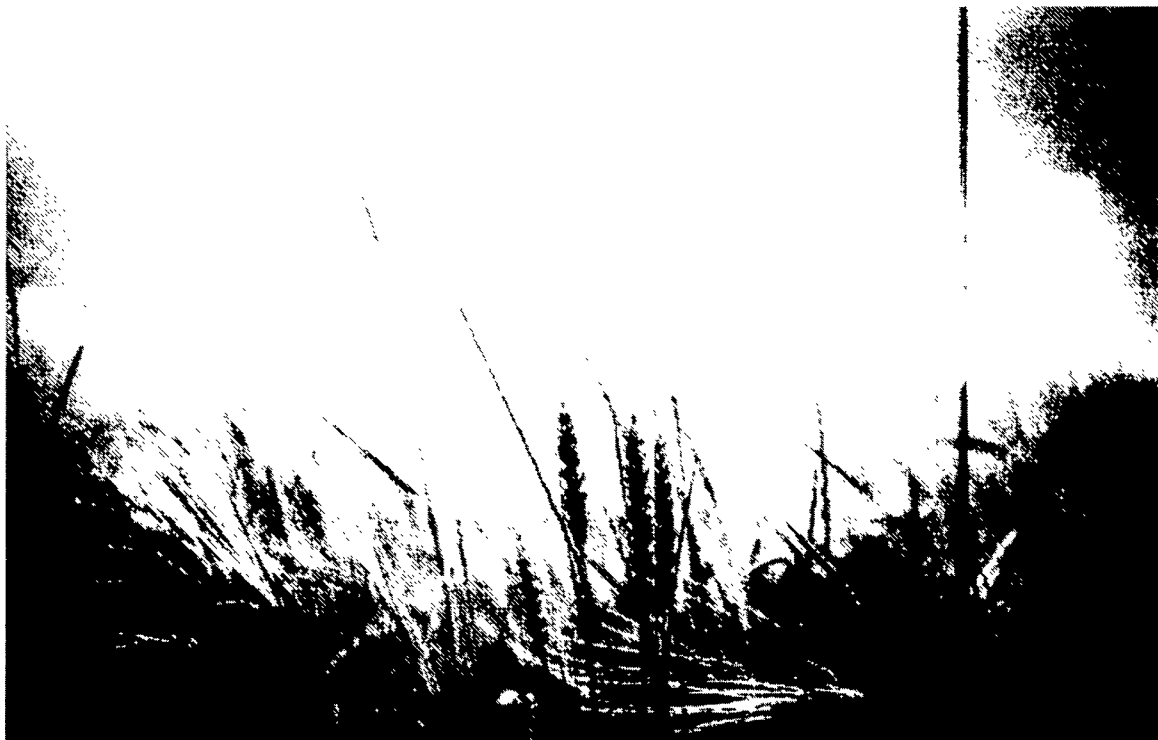


## Capital Improvement Funds

CIP Funds Summary

CIP Funds- Budgets

CIP 5 Year Plan



**19983**

19983

## Capital Improvement Funds

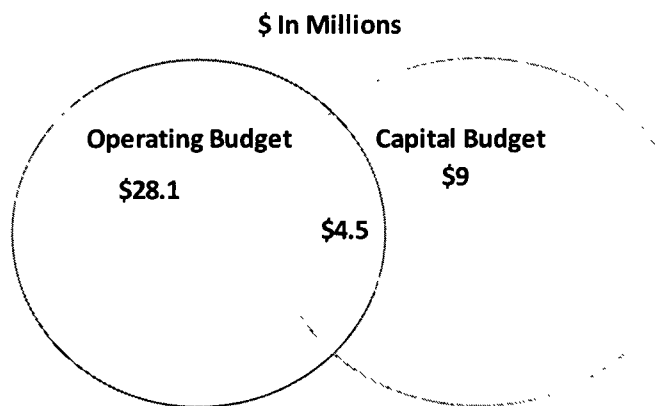
The City of Celina prepares an Operating Budget and includes its Capital Budget in the Capital Funds section; both are closely linked. The Capital Improvement Program is for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of the City. The City prepares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

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

### Impact of Capital Projects on Operations

The City estimates the FY 2018 impact of the Capital Budget on the Operating Budget to be approximately \$ 4.5 million (\$ 2.3 million for tax supported debt service and \$2.2 million for Utility CIP debt service). The City plans to issue bonds during FY 2017-18.

There are no personnel in any of the CIP Funds and any impact on Operations from the acquisition of infrastructure has yet to be determined as many projects are still in progress. Any vehicles or equipment purchased in past fiscal years have decreased costs of maintenance to their respective departments.





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## Capital Improvement Funds-Summary

### City of Celina Annual Budget

#### CIP BUDGET SUMMARY

Budget FY 17-18	FUND #	105	106	107	108
		Fire Improvement	Street Construction	Roadway Impact Fees	Park Construction
<b>BEGINNING BALANCE, 10/1/2017</b>	\$	1,139,680	\$ 3,239,261	\$ 263,457	\$ 400,000
<b>REVENUES</b>					
Bond Sale Proceeds					
Contributions & Other					
Fees					
Interest Income		3,000	40,000		
Intergovernmental					
Transfers					
<b>TOTAL REVENUES</b>	\$	3,000	\$ 40,000	\$ -	\$ -
<b>EXPENDITURES</b>					
Project Appropriations		500,000	400,000		
Transfers					
Other CIP Costs					
<b>TOTAL EXPENDITURES</b>	\$	500,000	\$ 400,000	\$ -	\$ -
<b>ENDING BALANCE, 9/30/2018</b>	\$	642,680	\$ 2,879,261	\$ 263,457	\$ 400,000

## Capital Improvement Funds-Summary

**FY 2018**

109	111	205	206	208	
Parkland Fees	Facilities Improvement	Utility Construction	Utility Impact Fee	Stormwater Drainage Fee	Total
900,805	\$ 739,809	9,066,937	\$ 1,127,446	298,805	17,176,200
				330,000	330,000
	1,000	70,000	\$ 25,000	700	139,700
		-			
\$ -	\$ 1,000	\$ 70,000	\$ 25,000	330,700	\$ 469,700
	575,000	7,250,000		315,000	\$ 9,040,000
\$ -	\$ 575,000	\$ 7,250,000	\$ -	315,000	\$ 9,040,000
<b>\$ 900,805</b>	<b>\$ 165,809</b>	<b>\$ 1,886,937</b>	<b>\$ 1,152,446</b>	<b>314,505</b>	<b>\$ 8,605,900</b>

**19987**

## Fire Improvement Fund

### City of Celina Annual Budget

FY 2018

#### FIRE IMPROVEMENT FUND

105

STATEMENT OF REVENUES AND EXPENDITURES	Actual FY13-14	Actual FY14-15	Actual FY15-16	Original FY16-17	EOY Estimate FY16-17	Budget FY17-18
<b>REVENUES</b>						
Bond Sale Proceeds			\$ 1,676,000		\$ 835,000	
Developer Contributions						
Interest Income			\$ 329		\$ 3,400	3,000
Other Income					\$ 595,400	
Transfers						
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 1,676,329	\$ -	\$ 1,433,800	\$ 3,000
<b>EXPENSES</b>						
Project Appropriations			\$ 1,283,043		\$ 687,406	500,000
Transfers						
Other CIP Costs						
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 1,283,043	\$ -	\$ 687,406	\$ 500,000
<b>NET INCOME</b>	-		\$ 393,286	\$ -	\$ 746,394	\$ (497,000)
<b>BEGINNING FUND BALANCE</b>			\$ -	\$ 393,286	\$ 393,286	\$ 1,139,680
<b>ADJUSTMENTS</b>						
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ 393,286	\$ 393,286	\$ 1,139,680	\$ 642,680

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

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

The Fire Improvement Fund has no staffing at this time.

FY 2018 Project Appropriations are current projects that are continuing on from FY 2017. Projects shown as "In Discussion" in the CIP 5 Year Plan are not included in this line until they are approved and if a bond issuance occurs.

19988

## Street Construction Fund

### City of Celina Annual Budget

FY 2018

### STREET CONSTRUCTION FUND

106

STATEMENT OF REVENUES AND EXPENDITURES	Actual FY13-14	Actual FY14-15	Actual FY15-16	Original FY16-17	EOY Estimate FY16-17	Budget FY17-18
<b>REVENUES</b>						
Bond Sale Proceeds			\$ 977,002			
Roadway Fees						
Interest Income			39,425	\$ 25,000	\$ 42,000	40,000
Other Income			145,950			
Transfers			292,000			
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 1,454,377	\$ 25,000	\$ 42,000	\$ 40,000
<b>EXPENSES</b>						
Project Appropriations			2,038,560	951,893	2,062,000	400,000
Transfers	-					
Other CIP Costs						
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 2,038,560	\$ 951,893	\$ 2,062,000	\$ 400,000
<b>NET INCOME</b>	-	-	(584,183)	(926,893)	(2,020,000)	(360,000)
<b>BEGINNING FUND BALANCE</b>			\$ 5,843,444	\$ 5,259,261	\$ 5,259,261	3,239,261
<b>ADJUSTMENTS</b>	-					
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ 5,259,261	\$ 4,332,368	\$ 3,239,261	\$ 2,879,261

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

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

The Street Construction Fund has no staffing at this time.

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

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

FY 2018 Project Appropriations are current projects that are continuing on from FY 2017. Projects shown as

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

19989

## Roadway Impact Fees Fund

### City of Celina Annual Budget

FY 2018

### ROADWAY IMPACT FEES

107

STATEMENT OF REVENUES AND EXPENDITURES	Actual FY13-14	Actual FY14-15	Actual FY15-16	Original FY16-17	EOY Estimate FY16-17	Budget FY17-18
<b>REVENUES</b>						
Contributions/Impact Fees			24,757		238,000	
Interest Income					700	
Transfers						
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 24,757	\$ -	\$ 238,700	\$ -
<b>EXPENSES</b>						
Transfers to Street Construction Fund	-		-	-	-	
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>NET INCOME</b>	-		\$ 24,757	\$ -	\$ 238,700	\$ -
<b>BEGINNING FUND BALANCE</b>			\$ -	\$ 24,757	\$ 24,757	\$ 263,457
<b>ADJUSTMENTS</b>	-					
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ 24,757	\$ 24,757	\$ 263,457	\$ 263,457

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

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

This fund was created in mid year FY 2016.

19990

## Park Construction Fund

### City of Celina Annual Budget

FY 2018

### PARK CONSTRUCTION FUND

108

STATEMENT OF REVENUES AND EXPENDITURES	Actual FY13-14	Actual FY14-15	Actual FY15-16	Original FY16-17	EOY Estimate FY16-17	Budget FY17-18
<b>REVENUES</b>						
Bond Sale Proceeds					475,000	
Developer Contributions						
Interest Income						
Intergovernmental						
Transfers						
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ 475,000	\$ -
<b>EXPENSES</b>						
Project Appropriations					75,000	
Transfers	-					
Other CIP Costs						
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ 75,000	\$ -
<b>NET INCOME</b>	-	-	-	-	400,000	
<b>BEGINNING FUND BALANCE</b>	-	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>ADJUSTMENTS</b>	-	\$ -				
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000

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

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

The Park Construction Fund has no staffing at this time.

19991

## Park Fees Fund

### City of Celina Annual Budget

FY 2018

#### PARK FEES FUND

109

STATEMENT OF REVENUES AND EXPENDITURES	Actual FY13-14	Actual FY14-15	Actual FY15-16	Original FY16-17	EOY Estimate FY16-17	Budget FY17-18
<b>REVENUES</b>						
Bond Sale Proceeds			-			
Developer Contributions			2,008,809		875,000	
Interest Income			13,871		25,000	
Intergovernmental			500,000			
Transfers						
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 2,522,680	\$ -	\$ 900,000	\$ -
<b>EXPENSES</b>						
Project Appropriations			2,326,875			
Transfers						
Other CIP Costs					\$ 195,000	
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 2,326,875	\$ -	\$ 195,000	\$ -
<b>NET INCOME</b>	-	-	195,805	-	705,000	
<b>BEGINNING FUND BALANCE</b>	-	\$ -	\$ -	\$ 195,805	\$ 195,805	\$ 900,805
<b>ADJUSTMENTS</b>	-	\$ -				
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ 195,805	\$ 195,805	\$ 900,805	\$ 900,805

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

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

Prior years are found under the General Fund budget.

19992

## Facilities Improvement Fund

### City of Celina Annual Budget

FY 2018

### FACILITIES IMPROVEMENT FUND

111

STATEMENT OF REVENUES AND EXPENDITURES	Actual FY13-14	Actual FY14-15	Actual FY15-16	Original FY16-17	EOY Estimate FY16-17	Budget FY17-18
<b>REVENUES</b>						
Bond Sale Proceeds			1,856,998		658,000	
Interest Income			4,022	200	1,700	1,000
Intergovernmental						
Transfers					\$ 93,500	
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 1,861,020	\$ 200	\$ 753,200	\$ 1,000
<b>EXPENSES</b>						
Project Appropriations			2,292,850	106,000	560,000	575,000
Transfers	-		199,978			
Other CIP Costs						
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 2,492,828	\$ 106,000	\$ 560,000	\$ 575,000
<b>NET INCOME</b>	-	-	(631,808)	(105,800)	193,200	(574,000)
<b>BEGINNING FUND BALANCE</b>			\$ 1,178,417	\$ 546,609	\$ 546,609	739,809
<b>ADJUSTMENTS</b>	-					
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ 546,609	\$ 440,809	\$ 739,809	165,809

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

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

This fund has no staffing at this time.

FY 2018 Project Appropriations are current projects that are continuing on from FY 2017. Projects shown as "In Discussion" in the CIP 5 Year Plan are not included in this line until they are approved and if a bond issuance occurs.

19993



## Utility Construction Fund

### City of Celina Annual Budget

FY 2018

### UTILITY CONSTRUCTION FUND

205

INCOME STATEMENT	Actual FY13-14	Actual FY14-15	Actual FY15-16	Original FY16-17	EOY Estimate FY16-17	Budget FY17-18
<b>REVENUES</b>						
Bond Sale Proceeds			\$ 22,177,441	\$ -	\$ 5,112,000	
Misc Income			1,466	-	380,000	
Interest Income*				70,848	70,000	70,000
Intergovernmental			-	-		
Transfers from Other Funds			-	-		
<b>TOTAL REVENUES</b>	\$ -	\$ -	<b>22,178,907</b>	<b>\$ 70,848</b>	<b>\$ 5,562,000</b>	<b>70,000</b>
<b>EXPENSES</b>						
Project Appropriations			11,341,902	9,986,548	9,226,250	7,250,000
Transfers			2,054,747			
Other CIP Costs			-			
<b>TOTAL EXPENSES</b>	\$ -	\$ -	<b>13,396,649</b>	<b>\$ 9,986,548</b>	<b>\$ 9,226,250</b>	<b>\$ 7,250,000</b>
<b>NET INCOME</b>	-	-	<b>8,782,258</b>	<b>(9,915,700)</b>	<b>(3,664,250)</b>	<b>(7,180,000)</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	-	-	<b>3,948,929</b>	<b>\$ 12,731,187</b>	<b>\$ 12,731,187</b>	<b>\$ 9,066,937</b>
<b>ADJUSTMENTS</b>	-	-				
<b>ENDING CASH &amp; INVESTMENTS</b>	\$ -	\$ -	<b>12,731,187</b>	<b>2,815,487</b>	<b>9,066,937</b>	<b>1,886,937</b>

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

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

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

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

The Utility Construction Fund has no staffing at this time.

FY 2018 Project Appropriations are current projects that are continuing on from FY 2017. Projects shown as

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

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

The City anticipates issuing Certificates of Obligation during FY 2018

19994

## Utility Impact Fees Fund

### City of Celina Annual Budget

FY 2018

#### UTILITY IMPACT FEES

206

INCOME STATEMENT	Actual FY13-14	Actual FY14-15	Actual FY15-16	Original FY16-17	EOY Estimate FY16-17	Budget FY17-18
<b>REVENUES</b>						
Developer Contributions			800,100			
Impact Fees			1,366,400		1,200,000	
Interest Income			11,960		25,000	25,000
Intergovernmental						
Transfers			\$ 509,978			
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 2,688,438	\$ -	\$ 1,225,000	\$ 25,000
<b>EXPENSES</b>						
Project Appropriations						
Transfers	-					
Other CIP Costs			2,029,671		2,045,100	
<b>TOTAL EXPENSES</b>		\$ -	\$ 2,029,671	\$ -	\$ 2,045,100	\$ -
<b>NET INCOME</b>	-	-	658,767	-	(820,100)	25,000
<b>BEGINNING CASH &amp; INVESTMENTS</b>	-	\$ -	\$ 1,288,779	\$ 1,947,546	\$ 1,947,546	\$ 1,127,446
<b>ADJUSTMENTS</b>	-	-				
<b>ENDING CASH &amp; INVESTMENTS</b>	\$ -	\$ -	\$ 1,947,546	\$ 1,947,546	\$ 1,127,446	\$ 1,152,446

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

The Utility Impact Fees Fund was created during FY 2015-2016. Prior years are shown in the Utility CIP Fund.

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

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

19995



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## Stormwater Drainage Fees Fund

### City of Celina Annual Budget

FY 2018

### STORMWATER DRAINAGE FEES

208

INCOME STATEMENT	Actual FY13-14	Actual FY14-15	Actual FY15-16	Original FY16-17	EOY Estimate FY16-17	Budget FY17-18
<b>REVENUES</b>						
Stormwater Fees			126,978	299,000	325,000	330,000
Interest Income			220	200	700	700
Intergovernmental Transfers						
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 127,198	\$ 299,200	\$ 325,700	\$ 330,700
<b>EXPENSES</b>						
Project Appropriations			8,370	250,000	145,000	315,000
Transfers	-					
Other CIP Costs			723			
<b>TOTAL EXPENSES</b>	\$ -	\$ -	\$ 9,093	\$ 250,000	\$ 145,000	\$ 315,000
<b>NET INCOME</b>	-	-	118,105	49,200	180,700	15,700
<b>BEGINNING CASH &amp; INVESTMENTS</b>	-	-	-	118,105	118,105	298,805
<b>ADJUSTMENTS</b>	-	-				
<b>ENDING CASH &amp; INVESTMENTS</b>	\$ -	\$ -	\$ 118,105	\$ 167,305	\$ 298,805	\$ 314,505

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

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

19997

## CIP Five Year Plan-Current Projects

### City of Celina Annual Budget

#### CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

##### FIVE YEAR PLAN

<<<<

DESCRIPTION	PROJECT #	PROJECT STATUS	PRIOR YRS.	FY2016
<b>CURRENT PROJECTS</b>				

#### ENGINEERING & PUBLIC WORKS

GIS Database Support, Hosting, Software	W04	In Progress	\$	114,000
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<b>Streets</b>		<b>TOTAL</b>	\$	-	\$	<b>1,468,567</b>
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North Preston Lakes/Preston Hills/CR128 Overlay	R02	Complete	\$	864,262
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Willock Hills Paving Improvements	R03	Complete	\$	242,305
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Road and Drainage Improv. Utah Street	R05	Complete	\$	362,000
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Streets-Dump Truck/Backhoe/Small Dump Truck	R06	Complete		
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Engineering Vehicle	R09	Complete		
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Dump Truck	R10	Complete		
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2017 Street Improvements-CR 83	R11	In Progress		
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2017 Street Improvements-Downtown Overlay	R11	In Progress		
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2017 Street Improvements-Preston Hills	R11	In Progress		
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2017 Street Improvements-High Point	R11	In Progress		
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2017 Street Improvements-Falcon/Ascot	R11	In Progress		
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Sunset Blvd	R12	In Progress		
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Ownsby Pkwy	R13	In Progress		
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<b>Drainage</b>		<b>TOTAL</b>	\$	-	\$	<b>30,000</b>
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Merritt Erosion	D01	In Progress	\$	30,000
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Drainage Master Plan	D02	In Progress		
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Twelve Oaks Drainage Rehab	D03	In Progress		
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The Operating Budget is prepared annually for the operational needs of the budgeted year. The Capital Budget, also referred to as the Capital Improvement Program, is for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of City Services.

The Capital Improvement Program, unlike the Operating Budget, is a five-year financial plan and is updated annually. Only those projects with expenditures during the current year of the plan are financed and adopted as part of the City's Annual Budget.

**FY 2018**

FY2017

FY2018

FY2019

FY2020

FY2021

\$	70,000	\$	70,000	\$	70,000	\$	70,000	\$	70,000
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\$	2,702,250	\$	7,800,000	\$	350,000	\$	1,800,000	\$	-
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\$ 295,000

\$ 31,250

\$ 126,000

\$ 300,000      \$ 550,000

\$ 300,000

\$	250,000	\$	350,000
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\$ 300,000

\$ 200,000

\$	5,000,000	\$	1,800,000
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\$ 900,000      \$ 2,250,000

**TOTAL ALL YEARS      \$            14,120,817**

\$	450,000	\$	-	\$	-	\$	-
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\$ 150,000

\$ 250,000

\$ 50,000

**TOTAL ALL YEARS      \$                      480,000**

## CIP Five Year Plan-Current Projects

### City of Celina Annual Budget

#### CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

##### FIVE YEAR PLAN

<<<<

DESCRIPTION	PROJECT #	PROJECT STATUS	PRIOR YRS.	FY2016
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#### CURRENT PROJECTS

<b>Water System</b>	<b>TOTAL</b>	<b>\$</b>	<b>492,909</b>	<b>\$</b>	<b>3,896,736</b>
Southeast Sector Water Line	W02	In Progress	\$ 492,909	\$	3,517,736
Water Line North of Bridle Bend to Frontier Pkwy	W02	In Progress		\$	300,000
2 MGD/Water Extension	W05	In Progress		\$	79,000
Meter Vehicles	W06	Complete			
Valve Maintenance Trailer	W07	Complete			
Utility Truck	W08	Complete			
DC Ranch	W09	In Progress			
Backhoe	W10	Complete			
Celina Road /Downtown PS	W11	In Progress			
Celina Road GST rehab	W12	In Progress			
Downtown Rehabilitation	W13	In Progress			
<b>Wastewater</b>	<b>TOTAL</b>	<b>\$</b>	<b>904,480</b>	<b>\$</b>	<b>7,661,229</b>
SE Sector Sewer Line	S01	In Progress	\$ 904,480	\$	7,453,280
SE Sector Phase 5 - MR to PaWC	S02	In Progress		\$	207,949
Utility Truck	S03	Complete			
Vac/Camera Truck	S04	Complete			
Downtown WWTP-Professional Services	S05	In Progress			
Downtown Rehabilitation	S06	In Progress			

#### TOTAL ENGINEERING & PUBLIC WORKS

20000

## FY 2018

FY2017

FY2018

FY2019

FY2020

FY2021

\$	5,184,047	\$	4,698,000	\$	250,000	\$	250,000	\$	250,000
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\$ 790,047

\$ 973,000      \$ 4,448,000

\$ 75,000

\$ 60,000

\$ 41,000

\$ 1,100,000

\$ 120,000

\$ 1,250,000

\$ 250,000

\$	525,000	\$	250,000	\$	250,000	\$	250,000	\$	250,000
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**TOTAL ALL YEARS      \$            15,021,692**

\$	4,800,506	\$	3,053,780	\$	500,000	\$	500,000	\$	500,000
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\$	2,149,919	\$	1,171,316
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759,587 \$ 682,464

\$ 41,000

\$ 450,000

\$ 900,000

\$	500,000	\$	1,200,000	\$	500,000	\$	500,000	\$	500,000
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**TOTAL ALL YEARS     \$            17,919,995**



## CIP Five Year Plan-Current Projects

### City of Celina Annual Budget

#### CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

##### FIVE YEAR PLAN

<<<<<

DESCRIPTION	PROJECT #	PROJECT STATUS	PRIOR YRS.	FY2016
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#### CURRENT PROJECTS

FACILITIES		TOTAL	\$ 992,476	\$ 2,292,850
City Hall Annex Remodel (Former UMC)	B02	Complete	\$ 799,351	\$ 107,689
City Hall Remodel Phase 1 & 2	B03	Complete	\$ 193,125	\$ 38,558
Public Works Building Purchase/Remodel	B04	Complete		\$ 1,762,747
ICS Records Management	B05	Complete		\$ 49,811
Concrete material bins at CR 106	B06	In Progress		\$ -
Police Station Renovations	B07	Complete		\$ 334,045
Public Works Building Remodel	B09	In Progress		
City Hall/Police Station Generators	B10	In Progress		
City Hall/Annex Renovations	B12	In Progress		
Facilities Master Plan	B13	In Progress		

FIRE DEPARTMENT		TOTAL	\$ -	\$ 1,275,630
Fire Engine	F03	Complete		\$ 792,630
Ambulance Purchase	F04	Complete		\$ 356,000
Digital Radios-Fire	F05	Complete		\$ 34,000
Investigator Vehicle-Fire	F06	Complete		\$ 93,000
Chief Command Truck	F07	Complete		
Brush 2 Replacement	F08	In Progress		
Fire Station No. 2-Design	F09	In Progress		

PARKS AND RECREATION		TOTAL		
Old Celina Park Improv-Design	P05	In Progress		
Park Truck	P06	Complete		

## FY 2018

FY2017	FY2018	FY2019	FY2020	FY2021
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\$ 1,081,582	\$ -	\$ -	\$ -	\$ -
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\$ 93,500

\$	1,216,730	\$	-	\$	-	\$	-	\$	2,492,360
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\$ 500,000

**\$ 563,500**

\$ 63,500

**TOTAL ALL YEARS     \$                    563,500**

## CIP 5 Year Plan-Future Projects

### City of Celina Annual Budget

#### CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

##### FIVE YEAR PLAN

<<<<

DESCRIPTION	PROJECT #	PROJECT STATUS	PRIOR YRS.	FY2016
<b>DOWNTOWN DEVELOPMENT</b>				
Downtown Development Project	N/A	In Discussion		
<b>FACILITIES</b>				
Annex Renovations	N/A	In Discussion		
<b>PARKS</b>				
		<b>TOTAL</b>		
Old Celina Park Lighting	N/A	In Discussion		
Old Celina Park Expansion	N/A	In Discussion		
<b>TOTAL PARKS</b>				
<b>ENGINEERING &amp; PUBLIC WORKS</b>				
<b>Streets</b>		<b>TOTAL</b>		<b>\$ -</b>
Glendenning Crossing	N/A	In Discussion		
Sunset Blvd	R12	In Progress		
Cedar	N/A	In Discussion		
Kentucky	N/A	In Discussion		
W Elm	N/A	In Discussion		
New Mexico	N/A	In Discussion		
E Elm	N/A	In Discussion		
Willock Hills	N/A	In Discussion		
Preston Hills	N/A	In Discussion		
CR 97	N/A	In Discussion		
SH 289 Lighting	N/A	In Discussion		
Road Improvements	N/A	In Discussion		
CR 84	N/A	In Discussion		
1461 Bridge-City Share	N/A	In Discussion		

The Operating Budget is prepared annually for the operational needs of the budgeted year. The Capital Budget, also referred to as the Capital Improvement Program, is for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of City Services.

The Capital Improvement Program, unlike the Operating Budget, is a five-year financial plan and is updated annually. Only those projects with expenditures during the current year of the plan are financed and adopted as part of the City's Annual Budget.

### CIP 5 Year Plan-Future Projects

FY 2018

[illegible]

FY2017	FY2018	FY2019	FY2020	FY2021
	\$ 1,500,000			
	\$ 1,500,000			
			<b>TOTAL ALL YEARS</b>	\$ 1,500,000
	\$ 700,000			
	\$ 700,000			
			<b>TOTAL ALL YEARS</b>	\$ 700,000
\$ -	\$ 1,000,000	\$ -	\$ 5,000,000	\$ -
	\$ 1,000,000			
			\$ 5,000,000	
			<b>TOTAL ALL YEARS</b>	\$ 6,000,000

\$	-	\$	13,296,000	\$	-	\$	2,100,000	\$	-
		\$	2,000,000						
		\$	5,553,000						
		\$	568,000						
		\$	48,000						
		\$	39,000						
		\$	92,000						
		\$	45,000						
		\$	583,000						
		\$	514,000						
		\$	166,000						
						\$	2,100,000		
		\$	1,000,000						
		\$	88,000						
		\$	2,600,000						

Revenues for the Capital Budget come primarily from bond sales, supplemented by development fees, grants and some current operating revenues.

All projects are listed in order of priority. Current projects "in progress" are listed as such. Projects listed as "In Discussion" are currently being identified by staff as necessary projects that need to be considered for funding.

## CIP 5 Year Plan-Future Projects

### City of Celina Annual Budget

#### CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

##### FIVE YEAR PLAN

<<<<<

DESCRIPTION	PROJECT #	PROJECT STATUS	PRIOR YRS.	FY2016
<b>Drainage</b>				
		<b>TOTAL</b>	\$	-
Cedar	N/A	In Discussion		
Merritt Drainage Easement	N/A	In Discussion		
<b>TOTAL STREETS &amp; DRAINAGE</b>				
<b>Water System</b>				
		<b>TOTAL</b>	\$	-
CRPS Improvements	N/A	In Discussion		
DTPS Improvements	N/A	In Discussion		
2 MGD Water Tower Construction	<b>W05</b>	In Discussion		
Cedar	N/A	In Discussion		
Kentucky	N/A	In Discussion		
Elm	N/A	In Discussion		
Walnut	N/A	In Discussion		
Pressure Plane Modification	N/A	In Discussion		
Discharge Line from CRPS to RR	N/A	In Discussion		
30" and 24" Discharge Line from RR to DTPS	N/A	In Discussion		
30" and 24" Parallel Line from DTPS to Sunset	N/A	In Discussion		
<b>Wastewater</b>				
		<b>TOTAL</b>	\$	-
Downtown WWTP Upgrade to .75 MGD	N/A	In Discussion		
Downtown WWTP Design to .95 MGD	N/A	In Discussion		
Downtown WWTP Upgrade to .95 MGD	N/A	In Discussion		
Cedar	N/A	In Discussion		
Kentucky	N/A	In Discussion		
Elm	N/A	In Discussion		
Arizona	N/A	In Discussion		
Ash	N/A	In Discussion		
I&I	N/A	In Discussion		
<b>TOTAL WATER &amp; WASTEWATER</b>				

### CIP 5 Year Plan-Future Projects

FY 2018

[illegible]

FY2017	FY2018	FY2019	FY2020	FY2021
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\$	-	\$	1,390,000	\$	-	\$	-	\$	-
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\$ 1,300,000

\$ 90,000

<b>TOTAL ALL YEARS</b>	<b>\$</b>	<b>10,233,000</b>
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\$	-	\$	10,901,000	\$	7,895,000	\$	-	\$	-
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\$ 2,700,000      \$ 2,800,000

\$ 2,500,000      \$ 2,000,000

\$ 5,400,000

\$ 79,000

\$ 73,000

\$ 57,000

\$ 92,000

\$ 175,000

\$ 1,360,000

\$ 960.000

\$ 600,000

\$	-	\$	9,822,000	\$	4,000,000	\$	-	\$	-
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\$ 8,500,000

\$ 350,000

\$ 4,000,000

\$ 240,000

\$ 68,000

\$ 51,000

\$ 63,000

\$ 50,000

\$ 500,000

<b>TOTAL ALL YEARS</b>	<b>\$</b>	<b>32,618,000</b>
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## CIP 5 Year Plan-Future Projects

### City of Celina Annual Budget

#### CAPITAL IMPROVEMENTS PROJECTS MASTER LIST

##### FIVE YEAR PLAN

<<<<

DESCRIPTION	PROJECT #	PROJECT STATUS	PRIOR YRS.	FY2016
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#### FIRE DEPARTMENT

#### TOTAL

Expansion Station No. 1	N/A	In Discussion		
Fire Station No. 2-Construction	N/A	In Discussion		
Station No. 2 Equipment-Quint/Medic	N/A	In Discussion		

#### TOTAL FIRE DEPARTMENT

#### POLICE DEPARTMENT

#### TOTAL

New Police Facility Site Acquisition		In Discussion		
New Police Facility Architectural Design		In Discussion		
New Police Facility Construction		In Discussion		
New Police Facility Furnishings		In Discussion		

\*N/A = NOT ASSIGNED

20000



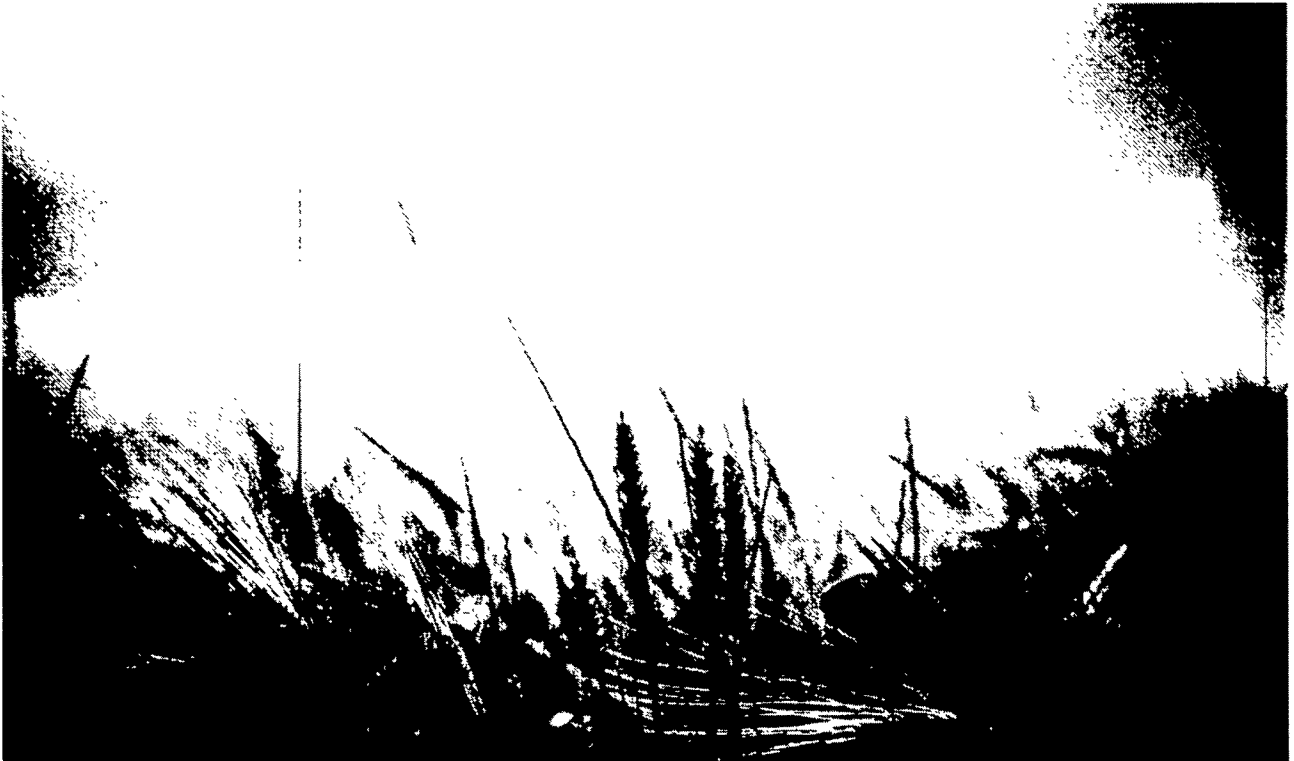




## TIRZ Funds

Fund Summary

TIRZ Budgets



## TIRZ Funds

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

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

The TIRZ funds are a type of Special Revenue Fund.

The City of Celina has the following TIRZ:

Creeks of Legacy TIRZ #2

Lilyana TIRZ #3

Sutton Fields TIRZ #4

Old Celina LTD TIRZ #5

Glenn Crossing TIRZ #6

Ownsby Farms TIRZ #7

Sutton Fields II TIRZ #8

Cullum TIRZ #9

Chalk Hill TIRZ #10

Downtown TIRZ #11

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

## TIRZ #2-Creeks of Legacy

### 2017-2018 Annual Budget

#### TIRZ #2 CREEKS OF LEGACY FUND 302

Revenues	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Property Taxes		-	160,248	\$ 160,248	100%	160,248
Interest Income		105	200	\$ 95	90%	200
				\$ -		-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 105</b>	<b>\$ 160,448</b>	<b>\$ 160,343</b>		<b>\$ 160,248</b>

Expenditures	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Tax Payments		-	76,326	76,326	100%	76,326
Transfer to General Fund			83,922	83,922	100%	83,922
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,248</b>	<b>\$ 160,248</b>		<b>\$ 160,248</b>
<b>Revenues less Expenditures</b>	<b>\$ -</b>	<b>\$ 105</b>	<b>\$ 200</b>			
<b>Beginning Fund Balance</b>			<b>\$ 105</b>	<b>\$ (105)</b>		
<b>Other Financing Sources (Uses)</b>						
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 105</b>	<b>\$ 305</b>	<b>\$ (10)</b>		

The primary source of funding for the TIRZ 2-Creeks of Legacy Fund is from property taxes collected in the TIRZ 2 zone.

The purpose of this fund is to account for revenues collected, and provide a specific funding source.

## TIRZ #3-Lilyana

### TIRZ #3 LILYANA FUND 303

Revenues	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Property Taxes		-	26,570	\$ 26,570	100%	26,570
Interest Income				\$ -		-
				\$ -	0%	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,570</b>	<b>\$ 26,570</b>		<b>\$ 26,570</b>

Expenditures	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Tax Payments		-	18,599	18,599	100%	18,599
Transfer to General Fund			7,971	7,971	100%	7,971
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,570</b>	<b>\$ 26,570</b>		<b>\$ 26,570</b>
<b>Revenues less Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Beginning Fund Balance</b>			<b>\$ -</b>	<b>\$ -</b>		
<b>Other Financing Sources (Uses)</b>						
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

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

## TIRZ #4-Sutton Fields

FY 2018 Annual Budget

FY 2018

### TIRZ #4 SUTTON FIELDS FUND 304

Revenues	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Property Taxes		-	6,258	\$ 6,258	100%	6,258
Interest Income				\$ -	0%	-
				\$ -		-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,258</b>	<b>\$ 6,258</b>		<b>\$ 6,258</b>

Expenditures	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Tax Payments		-	2,043	2,043	100%	2,043
Transfer to General Fund			4,215	4,215	100%	4,215
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,258</b>	<b>\$ 6,258</b>		<b>\$ 6,258</b>
<b>Revenues less Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Beginning Fund Balance</b>			<b>\$ -</b>	<b>\$ -</b>		
<b>Other Financing Sources (Uses)</b>						
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

The primary source of funding for the TIRZ 4 SUTTON FIELDS Fund is from property taxes collected in the TIRZ 4 zone.

The purpose of this fund is to account for revenues collected, and provide a specific funding source.

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## **Appendices**

Celina Economic Development Fund

Celina Community Development Fund

Personnel and 7 Year History of FTEs

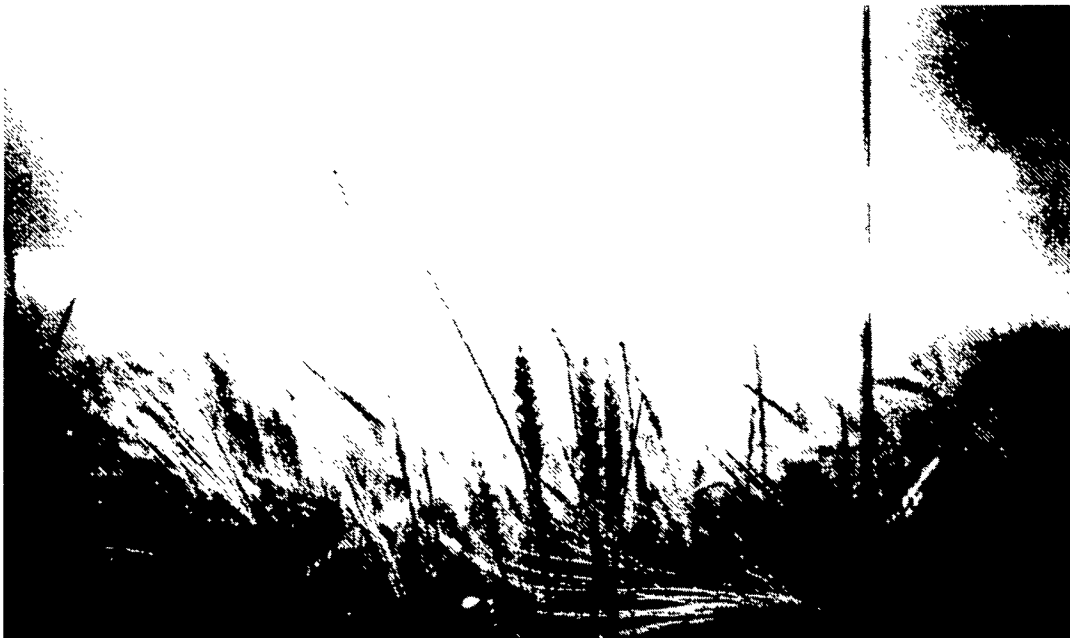
Budget Process

Long Term Financial Plan

Water Rate Schedule

Celina's Top Ten

Glossary and Acronyms



## Celina Economic Development Corporation

### Component Units

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

#### Celina Economic Development Corporation (4A)

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

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

# Brookshire's



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# Celina Economic Development Corporation

## City of Celina Annual Budget

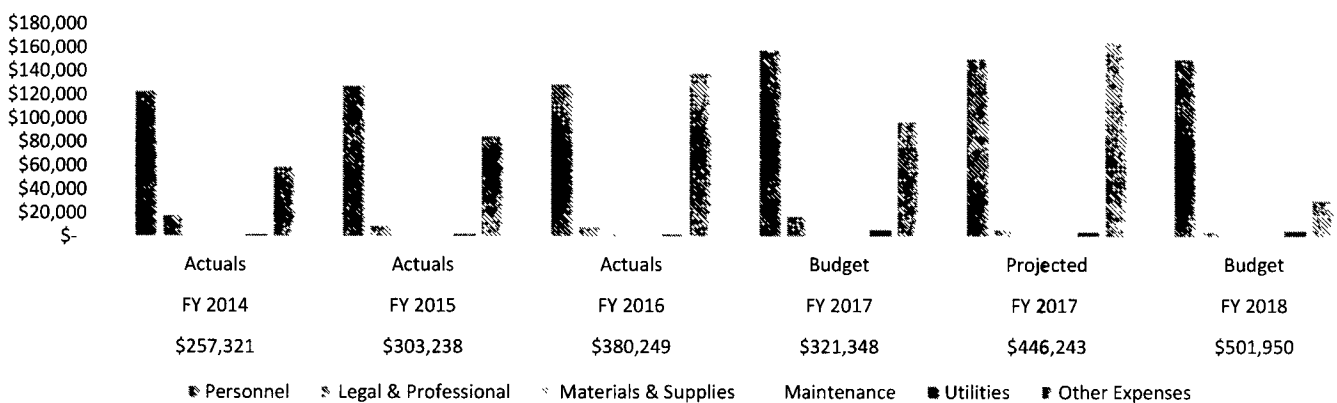
FY2018

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

Revenues	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Sales Tax	\$ 250,855	\$ 300,895	\$ 365,202	\$ 319,848	\$ 444,743	\$ 500,000	\$ 55,257	12%	180,152
Interest	1,266	1,409	1,897	1,500	1,500	1,950	\$ 450	30%	450
Other Revenues	5,200	934	13,150	-	-	-	\$ -	0%	-
<b>Total Revenues</b>	<b>\$ 257,321</b>	<b>\$ 303,238</b>	<b>\$ 380,249</b>	<b>\$ 321,348</b>	<b>\$ 446,243</b>	<b>\$ 501,950</b>	<b>\$ 55,702</b>	<b>12%</b>	<b>\$ 180,602</b>

Expenditures	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Personnel	\$ 123,263	\$ 127,753	\$ 128,933	\$ 157,839	\$ 150,711	\$ 150,262	\$ (449)	-0.30%	(7,577)
Legal & Professional	18,039	9,232	8,070	17,500	6,200	4,000	\$ (2,200)	-35%	(13,500)
Materials & Supplies	2,337	2,148	2,218	725	725	725	\$ -	0%	-
Maintenance	10,325	2,783	694	2,500	4,000	3,000	\$ (1,000)	-25%	500
Utilities	2,199	2,242	2,201	6,075	4,239	5,225	\$ 986	23%	(850)
Other Expenses	58,915	84,819	137,726	97,425	165,295	31,040	\$ (134,255)	-81%	(66,385)
<b>Total Expenditures</b>	<b>\$ 185,078</b>	<b>\$ 228,977</b>	<b>\$ 279,842</b>	<b>\$ 282,064</b>	<b>\$ 331,170</b>	<b>\$ 194,252</b>	<b>\$ (136,918)</b>	<b>-41%</b>	<b>\$ (87,612)</b>
<b>Net Income</b>	<b>\$ 42,243</b>	<b>\$ 74,261</b>	<b>\$ 100,407</b>	<b>\$ 39,284</b>	<b>\$ 115,073</b>	<b>\$ 307,698</b>			

## Economic Development Corporation



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## Celina Community Development Corporation

### Celina Community Development Corporation (4B)

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



# Celina Community Development Corporation

## City of Celina Annual Budget

FY2018

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

Revenues	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Sales Tax	\$ 203,957	\$ 300,895	\$ 365,202	\$ 319,879	\$ 444,743	\$ 500,000	\$ 55,257	12%	180,121
Interest	937	2,285	2,627	1,200	1,500	1,500	-	0%	300
<b>Total Revenues</b>	<b>\$ 204,894</b>	<b>\$ 303,180</b>	<b>\$ 367,829</b>	<b>\$ 321,079</b>	<b>\$ 446,243</b>	<b>\$ 501,500</b>	<b>\$ 55,257</b>	<b>12%</b>	<b>\$ 180,421</b>

Expenditures	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	FY 2018 Budget/Projected \$ Change	FY 2018 Budget/Projected % Change	Change from FY 2017 Budget
Transfers Out	\$ 142,723	\$ 285,444	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0%	-
<b>Total Expenditures</b>	<b>\$ 142,723</b>	<b>\$ 285,444</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>
<b>Net Income</b>	<b>62,171</b>	<b>17,736</b>	<b>167,829</b>	<b>121,079</b>	<b>246,243</b>	<b>301,500</b>			

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## Personnel and FTEs

### City of Celina Annual Budget

FY2018

#### Authorized Full Time Employees (FTE)

Function/Program	Dept.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Projected Adopted	
							FY2017	FY2018
Library	508	1	2	2	2	2.5	2.5	3.5
General Services	509	1	1	1	1	2	3	3
Development Services	510	4.5	5	6	6	9	10	16
Administration	511	2	4	4	5	6	6	9
Municipal Court	512	1	1	1	1	1	2	2
Fire & EMS	513	11	11	11	11	16	19	22
Streets	514	3.5	4	4	6	7	7	7
Police	515	6	8	9	12	17	19	21
Parks	516	3	4	4	5	5	7	7
Main Street*	517	0	1	0	0	0	0	0
Marketing	519	0	0	0	1	2	2	2
Engineering	520	0	0	0	0	4	6	6
<b>Total General Fund</b>		<b>33</b>	<b>41</b>	<b>42</b>	<b>50</b>	<b>71.5</b>	<b>84</b>	<b>98.5</b>
Water	521	4	4	4	8	10	10.5	14.0
Wastewater	522	2	2	2	3	4	5.5	7.0
Utility Billing	524	0	0	0	0	0	3.5	4.0
<b>Total Water and Wastewater Fund</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>11</b>	<b>14</b>	<b>20</b>	<b>25.0</b>
<b>Total FTE -All Funds</b>		<b>39</b>	<b>47</b>	<b>48</b>	<b>61</b>	<b>86</b>	<b>103</b>	<b>124</b>

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

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

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

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

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

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

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## Personnel and FTEs

### Personnel

The City currently supports a staff of 103 approved full-time equivalent employees (FTEs) allocated among operating departments. The FY2018 Budget will increase last year's total by 21 full-time equivalent employees and bring the total to 124 FTEs.

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

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

New Positions in Water & Wastewater Fund					
Positions	QTY	Positions	QTY	Positions	QTY
Senior Crew Leader	1	Water Equipment Operator	1	Utility Billing Supervisor	1
Water Technician	1	WasteWater Equipment Operator	2	Utility Billing Clerk	1
				<b>TOTAL</b>	<b>7</b>

## Budget Process

As required by the City's Charter, the proposed budget is provided to the City Council by July 30th of each year.

Concurrently,

copies of the budget are made available to the public on the City's website and on file at the City Secretary's office. The City Council considers the proposed budget and conducts public hearings where public input regarding budget programs and financial impact are presented. The budget is formally adopted by Council during the regular City Council meeting in September with the new budget taking effect on October 1st. The following is the budget calendar:

### Budget Key Dates

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

### Budgeting Basis

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

## Long Term Financial Plan

The City is currently working with its financial advisors on developing a long-term financial plan that is based on the CIP comprehensive plan and the facilities comprehensive plan.

### Trend Analysis

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

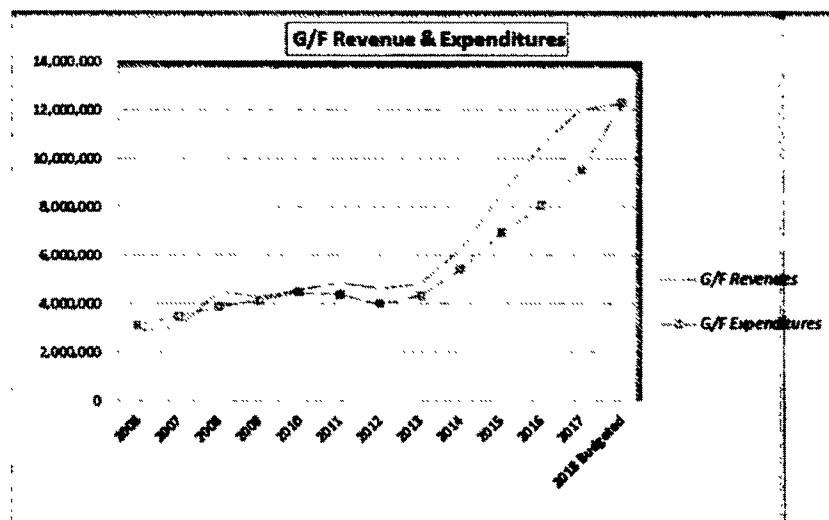
During budget year, revenues and expenditures are closely monitored by the Finance Department along with oversight from the City Manager's office so that adjustments to spending levels can be implemented, if needed. The City considers many factors as presented through this budget document along with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

### Revenue Trends

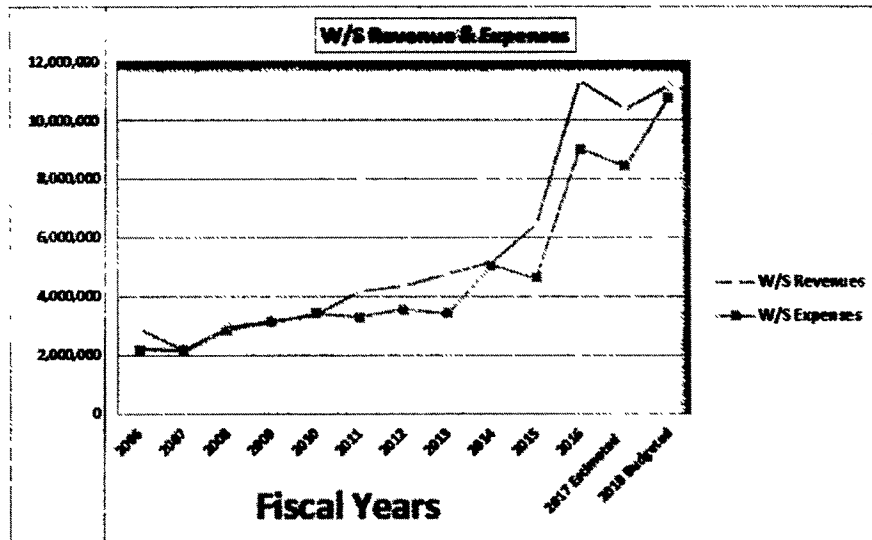
The City of Celina utilizes a fiscally conservative strategy when projecting revenues. Residential and commercial growth, along with economic expectations, are primary drivers in estimating revenues. In the past several years the City of Celina has enjoyed a relatively stable upward revenue trend. This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

### Expenditure Trends

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



## Long Term Financial Plan



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