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**AGENDA
COMMUNITY DEVELOPMENT CORPORATION
MEETING
CELINA ECONOMIC DEVELOPMENT
CORPORATION
302 W. WALNUT STREET**

**WEDNESDAY, JULY 29, 2026
6:00 PM**

I. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT:

II. OATHS OF OFFICE/ APPOINTMENT OF OFFICERS:

- A. Administration of the Oath of Office for Celina Community Development Corporation (CCDC) Board of Directors. (Owens)
- B. Consider and take action on appointments for CCDC President, Vice President, Secretary, and Treasurer. (Owens)

III. OPEN FORUM:

Open Forum is for information only. If you wish to speak, please sign one of the "Speaker Cards" and present to the Staff Liaison prior to the beginning of the meeting. **Speakers are limited to three (3) minutes.** No action can be taken. No charges and/or complaints will be heard against any elected official or employee of the city that are prohibited by law.

Please note Anyone wishing to furnish copies/handouts regarding their item of interest must provide nine (9) copies and present them to the Staff Liaison for distribution.

IV. WORKSESSION:

- A. Overview of the Celina Community Development Corporation's Governance Structure. (Ranc)

V. ACTION:

- A. Consider and act upon an Administrative Services Agreement by and between the City of Celina, Texas, and the Celina Community Development Corporation. (Stovall)
- B. Consider and act to approve the Fiscal Year 2026-2027 Celina Community Development Corporation's Annual Budget. (Stovall)

VI. ADJOURNMENT:

"I, the undersigned authority, do hereby certify that the Notice of Meeting was posted on the bulletin board at City Hall of the City of Celina, Texas, a place convenient and readily accessible to the general public at all times and said Notice was posted on the following date and time: _____ at ____:_____ and remained so posted continuously for at least three (3) business days prior to the scheduled time of said meeting."

Staff Liaison

The Economic Development Corporation is wheelchair accessible. Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf, or hearing impaired, or readers of large print, are requested to contact the City Secretary's Office at 972-382-2682, or fax 972-382-3736 at least two (2) working days prior to the meeting so that appropriate arrangements can be made.



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City Manager's Office
City of Celina, Texas

Memorandum

To: **Celina Community Development Corporation Board of Directors**
From: Ashley Owens, City Secretary
CC: Robert Ranc, City Manager
Date: July 29, 2026

Agenda Item:

Consider and take action on appointments for CCDC President, Vice President, Secretary, and Treasurer. (Owens)

Background Information:

Article III of the Celina Community Development Corporation Bylaws provides for the election of officers for the CCDC. Terms of office shall be one year, and remain in effect until September 30th of each year. The CCDC Board will need to appoint the following positions:

- President
- Vice President
- Secretary
- Treasurer

Description of Duties:

Section 3.04. Powers and Duties of the President. The president shall be the chief executive officer of the Corporation, and subject to the paramount authority of the Board, shall preside at all meetings of the Board, and may sign and execute all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes and other instruments in the name of the Corporation.

Section 3.05. Vice President. The vice president shall have such powers and duties as may be prescribed by the Board and shall exercise the powers of the president during that officer's absence or inability to act. Any action taken by the vice president in the performance of the duties of the president shall be conclusive evidence of the absence or inability to act of the president at the time such action was taken.

Section 3.06. Treasurer. The treasurer shall have the responsibility to see to the handling, custody,

and security of all funds and securities of the Corporation in accordance with these Bylaws. When necessary or proper, the treasurer may endorse and sign, on behalf of the Corporation, for collection or issuance, checks, notes, and other obligations in or drawn upon such bank, banks or depositories as shall be designated by the Board consistent with these Bylaws. The treasurer shall see to the entry in the books of the Corporation full and accurate accounts of all monies received and paid out on account of the Corporation. The treasurer shall, at the expense of the Corporation, give such bond for the faithful discharge of his or her duties in such form and amount as the Board or the City Council may require.

Section 3.07. Secretary. The secretary shall keep the minutes of all meetings of the Board, shall give and serve all notices, may sign with the president in the name of the Corporation, and/or attest the signature of the president on all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes, and other instruments of the Corporation. The secretary shall have charge of the corporate books, records, documents and instruments and such other books and papers as the Board may direct, all of which shall at reasonable times be open to public inspection upon application at the office of the Corporation during business hours, and shall in general perform all duties incident to the office of secretary subject to the control of the Board.

Section 3.08 of the CCDC Bylaws provides that the president, vice president, secretary, and treasurer shall be elected from among the members of the CCDC Board.

Legal Review:

N/A

Supporting Documents:

1. Staff Presentation

Financial Consideration:

There are no financial considerations for this item.

Staff Recommendation:

Staff recommends that the CCDC Board elects a president, vice president, secretary, and treasurer.



Celina Community Development Corporation (CCDC) Appointment of Officers

July 29, 2026

Ashley Owens, City Secretary

CCDC Officer Appointments

- **Officer Positions:** The Board is responsible for electing a President, Vice President, Secretary, and Treasurer.
- **Eligibility:** Per Section 3.08, all officers must be elected from among the sitting members of the CCDC Board of Directors.
- **Term Duration:** Terms of office are set for one year.
- **Term Expiration:** All officer terms conclude on September 30th of each year.



Thank You!



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City Manager's Office
City of Celina, Texas

Memorandum

To: **Celina Community Development Corporation Board of Directors**
From: Robert Ranc, City Manager
CC:
Date: July 29, 2026

Agenda Item:

Overview of the Celina Community Development Corporation's Governance Structure. (Ranc)

Background Information:

The Celina Community Development Corporation (CCDC) was created as a Type B economic development corporation following voter approval and was incorporated through Articles of Incorporation filed with the Texas Secretary of State on June 29, 2004. The CCDC's governing documents establish the purpose, structure, and administration of the corporation, including provisions related to the Board of Directors and the relationship between the City of Celina and the CCDC.

Pursuant to Chapter 501 of the Texas Local Government Code, the City Council of the City of Celina serves as the CCDC's authorizing unit and has the authority to approve amendments to the corporation's governing documents, including the Articles of Incorporation (currently referred to under state law as the Certificate of Formation).

The CCDC serves as a key partner in supporting projects and initiatives that enhance the City's overall quality of life, improve economic vitality, and attract and retain businesses.

CCDC Governance Updates

As part of an ongoing review of the CCDC's governance structure and operational framework, the City Council approved amendments to Article Ten, "Board of Directors," of the CCDC's Articles of Incorporation on July 14, 2026. The amended Articles clarify that each Director appointed to the CCDC Board must be a resident of the City of Celina.

In addition to the Articles amendments, the CCDC Bylaws were updated to further define the composition, appointment process, eligibility requirements, and powers of the CCDC Board of Directors. The revised Board structure is as follows:

Place 1: Mayor Pro Tem of the City of Celina

Place 2: Deputy Mayor Pro Tem of the City of Celina

Place 3: One member of the Downtown Commission

Place 4 and Place 5: Two members of the Celina Economic Development Corporation Board of Directors

Place 6 and Place 7: Two members of the Celina Parks and Recreation Board

The revised board structure is intended to strengthen coordination between the CCDC and other City boards and commissions that support quality of life, economic development, and downtown revitalization initiatives. By creating representation from these related entities, the updated structure promotes collaboration, alignment of priorities, and more effective communication among the City Council and the boards and commissions contributing to the purposes of the CCDC.

Legally Authorized Use of Funds

To fulfill its strategic purpose, CCDC is authorized by state law to use funds for a wide variety of purposes. These purposes include the following:

- **All Type A Uses** - These uses focus on promoting manufacturing and industrial development, including manufacturing and industrial facilities, research and development facilities, regional or national headquarters, certain infrastructure improvements that promote or develop new or expanded business enterprises, etc.
- **Quality of Life Projects** - Public parks and event facilities, tourism and entertainment facilities, convention facilities, professional and amateur sports and athletic facilities, certain infrastructure improvements related to such projects, etc.
- **Primary Job Retention** - To promote and develop new and expanded business enterprises that create or retain jobs, the CCDC can use funds for improvements such as public safety facilities, streets and roads, drainage improvements, demolition of existing structures, etc.
- **Infrastructure Promoting New or Expanded Business Development** - Projects such as streets and roads, rail spurs, water, sewer, electric and gas utilities, drainage, site improvements, telecommunications and internet improvements, etc.

A publication from the office of the Texas Comptroller of Public Accounts providing additional details regarding both Type A and Type B organizations is provided in the agenda packet for reference.

Legal Review:

N/A

Supporting Documents:

1. Staff Presentation
2. Texas Comptroller Supplemental Information

Financial Consideration:

N/A

Staff Recommendation:

N/A



Celina Community Development Corporation (CCDC) Governance Structure

July 29, 2026

Robert Ranc, City Manager

Overview: Celina Community Development Corporation (CCDC)

- Establishment: Incorporated on June 29, 2004, as a Type B Economic Development Corporation.
- Governance & Legal Framework: Operates under Chapter 501 of the Texas Local Government Code, with oversight by the Celina City Council.
- Strategic Purpose: Key partner in supporting projects that enhance the City's overall quality of life, improve economic vitality, and attract and retain businesses.
- Funding: 0.5 percent local option sales tax.



CCDC Governance Updates

Overview of Recent Amendments to Articles of Incorporation



Review Context

Ongoing evaluation of CCDC's governance structure and operational framework.



Council Action

City Council approved amendments to Article Ten, "Board of Directors," effective July 14, 2026.



Key Change: Residency Requirement

Amended Articles now explicitly require that every Director appointed to the CCDC Board must be a resident of the City of Celina.

CCDC Governance Updates: Revised Board Structure

Optimizing composition and alignment with city initiatives

- **Place 1: Mayor Pro Tem**
Representative from City Council.
- **Place 2: Deputy Mayor Pro Tem**
Representative from City Council.
- **Place 3: Downtown Commission**
One appointed member to represent downtown interests.
- **Places 4 & 5: EDC Board**
Two members from the Celina Economic Development Corporation.
- **Places 6 & 7: Parks & Rec Board**
Two members from the Celina Parks and Recreation Board.

Strategic Intent: Enhancing coordination, fostering collaboration, and ensuring alignment across City Council and boards and commissions supporting CDC purposes.



Legally Authorized Use of Funds

- All Type A Uses - Promote manufacturing and industrial development

Manufacturing and industrial facilities, research and development facilities, regional or national corporate headquarters facilities, certain infrastructure improvements that promote or develop new or expanded business enterprises, etc.

- Quality of Life Projects

Public parks and event facilities, tourism and entertainment facilities, convention facilities, professional and amateur sports and athletic facilities, certain infrastructure improvements related to such projects, etc.



Legally Authorized Use of Funds (cont.)

- **Primary Job Retention**

To promote and develop new and expanded business enterprises that create or retain jobs, improvements such as public safety facilities, streets and roads, drainage improvements, demolition of existing structures, etc.

- **Infrastructure Promoting New or Expanded Business Development**

Streets and roads, rail spurs, water, sewer, electric and gas utilities, drainage, site improvements, telecommunication and internet improvements, etc.



Thank You!

ECONOMIC DEVELOPMENT SALES TAX

WHY LEVY A TYPE A OR B ECONOMIC DEVELOPMENT SALES TAX?

Voters in most Texas cities get an option on the ballot to impose a local sales and use tax to help finance their community's economic development efforts.

Disclaimer: This information should not be construed as, and is not a substitute for, legal advice. Cities are urged to consult their own legal counsel for any questions or interpretations about economic development laws.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling the appropriate toll free number listed or by sending a fax to 512-475-0900.

WHO IS ELIGIBLE?

TYPE A SALES TAX

Any city located in a county with a population of less than 500,000 may impose the tax under Type A if the new combined local sales tax rate would not exceed 2 percent.

Some cities located in counties with a population of 500,000 or more also may use Type A for economic development efforts, but a city's eligibility varies from county to county. For information on which cities are eligible to impose the Type A tax in these counties, call the Texas Comptroller of Public Account's Data Analysis and Transparency Division at 844-519-5672.

TYPE B SALES TAX

All cities are eligible to adopt the Type B sales tax in increments of 0.125 percent if the combined local sales tax rate would not exceed 2 percent.

HOW IS THE TAX ADMINISTERED?

DEVELOPMENT CORPORATIONS

For both Type A and Type B, the Development Corporation Act requires cities to establish a corporation to administer the sales and use tax funds.

The corporation must file articles of incorporation with the Secretary of State's office. The articles of incorporation must state that the corporation is governed by the Development Corporation Act of 1979 found in [Chapters 501- 505 of the Local Government Code](#).

BOARD OF DIRECTORS

Type A and Type B corporations' board of directors serves at the pleasure of the city council and may be removed and replaced at any time and without cause. All expenditures authorized by Type A and Type B corporations also require approval by the city council.

Board meetings of Type A and Type B corporations must be held within the corporate limits of the authorizing municipality unless the authorizing city is located in a county with a population of 30,000 or less where meetings may be held at any location within the county.

The following rules apply to terms and number of directors for each type of corporation:

- **Type A:** The city council must appoint a board of directors with at least five members to serve terms not to exceed six years. The statute does not specify qualifications for board members.
- **Type B:** The city council must appoint a board of seven directors. Three of the seven directors must not be employees or officers of the city or members of the city council. All directors are appointed to two-year terms. The directors must be residents of the city authorizing the sales tax if the city's population is 20,000 or more. For cities with fewer than 20,000 residents, directors must be residents of the county in which the majority of the city is located or reside within 10 miles of the city and in a county that borders the county in which a majority of the city is located.

Certain officials of cities that create a corporation and administrators of the corporation are required to attend an economic development training seminar **within 90 days of taking office.**

ADMINISTRATION EXPENSES

Type A and Type B corporations are authorized to pay administrative expenses (including staff) to implement the corporation's projects. These may include administrative expenses for acquisition, construction, improvement, expansion and financing of projects. Cities that perform some of the administrative functions for the corporations may seek reimbursement for administrative expenses related to projects overseen by city staff. Additionally, corporations may contract with private corporations or other entities to carry out industrial development programs or objectives.

TRAINING

Certain officials of cities that create a corporation and administrators of the corporation are required to attend an economic development training seminar within 90 days of taking office. Attendance is mandatory (at least once in a 24-month period) for the city attorney, the city administrator or the city clerk, and the executive director or other person who is responsible for the day-to-day administration of the corporation. Corporation funds may be used to pay the costs of attending the seminar.

The Comptroller's office may impose a penalty not to exceed \$1,000 for failure to attend the required training seminar.

OPEN MEETINGS AND PUBLIC HEARINGS

A development corporation's board of directors is subject to the Open Meetings Act ([Government Code, Chapter 551](#)) and the Texas Public Information Act ([Government Code, Chap. 552](#)).

- *Type A corporations are required to hold public hearings only when considering an election asking the municipality's voters to authorize a Type B project.*
- *Type B corporations located in cities with populations not exceeding 20,000 residents are exempt from holding public hearings when implementing Type A projects such as those that fund infrastructure or primary jobs activities. All Type B corporations, regardless of city population, must hold public hearings on all other types of projects. In addition, all Type B corporations must wait 60 days from the first public notice of the nature of a project before providing funds. This interval allows voters time to consider a petition for an election to be called on whether to pursue the project.*

HOW CAN TAX REVENUE BE USED?

Sales taxes generated by both Type A and Type B corporations is primarily intended to promote manufacturing and industrial development; Type B corporations may fund some quality of life projects and promote efforts to retain primary jobs.

USE OF TYPE A AND TYPE B FUNDS

Funds may be used to pay for land, buildings, equipment, facilities' expenditures, targeted infrastructure and improvements for purposes related to:

- *manufacturing and industrial facilities, recycling facilities, distribution centers and small warehouse facilities;*
- *research and development facilities, regional or national corporate headquarters facilities, primary job training facilities for use by institutions of higher education, job training classes, telephone call centers and career centers that are not located within a junior college taxing district;*
- *a general aviation business service airport that is an integral part of an industrial park;*
- *certain infrastructure improvements that promote or develop new or expanded business enterprises;*
- *airport facilities;*
- *the operation of commuter rail, light rail or commuter buses;*
- *port-related facilities, rail-ports, rail switching facilities, marine ports and inland ports; and*
- *maintenance and operating costs associated with projects.*

TYPE A SPECIAL CONDITIONS

Under special conditions, a Type A corporation's revenue can be used for projects normally eligible only under Type B without voting to abolish the Type A tax and impose the Type B tax.

- *In cities with 7,500 or fewer residents that have created both types of corporations, the city council may authorize the Type A corporation to fund Type B projects by simple majority vote.*
- *In larger communities or those with only Type A corporations, the board of directors must publish notice of a proposed Type B project, hold at least one public hearing and conduct a special election to seek voter approval. The ballot must clearly describe the project under consideration.*
- *Type A corporations also may spend sales tax funds to clean up contaminated property if the city holds a separate election to gain voter approval. A corporation created under Type A cannot assume debts or pay principal or interest on debts that existed before the city created the corporation.*

TYPE B ELIGIBLE PROJECTS

Quality of Life: In addition to the projects listed above, Type B corporations may fund quality of life improvements, and acquire or pay for land, buildings, equipment, facilities expenditures, targeted infrastructure and improvements required or suitable for use for:

- *professional and amateur sports (including children's sports) and athletic facilities, tourism and entertainment facilities, convention facilities, public parks and event facilities (including stadiums, ballparks, auditoriums, amphitheaters, concert halls, parks and open space improvements, museums and exhibition halls);*
- *related store, restaurant, concession, parking and transportation facilities;*
- *related street, water and sewer facilities;*
- *water supply facilities and water conservation programs; and*
- *affordable housing.*

Primary Job Retention: To promote and develop new and expanded business enterprises that create or retain primary jobs, a Type B corporation may provide funds for:

- *public safety facilities;*
- *recycling facilities;*
- *streets and roads;*
- *drainage and related improvements;*
- *demolition of existing structures;*

The **Type B** sales tax provides cities with a wider range of uses for the tax revenues because it is intended to give communities an opportunity to undertake a project for quality of life improvements, including economic development that will **attract and retain** primary employers.

- *general municipally-owned improvements;*
- *maintenance and operating costs associated with projects; and*
- *improvements or facilities that the board determines will contribute to the promotion or development of new or expanded business enterprises that create or retain primary jobs.*

Landlocked communities: A city classified as a "landlocked" community may create a Type B corporation to fund projects that promote new or expanded business development without requiring the project to create or retain primary jobs. A landlocked community is defined as a city that is wholly or partly located in either Harris County or Dallas County and has fewer than 100 acres within its city limits and extraterritorial jurisdiction that can be used to develop manufacturing or industrial facilities in accordance with the zoning laws or land use restrictions of the city.

Small municipalities: A Type B corporation created by a city with a population of 20,000 or less also may fund projects that do not create or retain primary jobs. If a project of this nature would require an expenditure of more than \$10,000, the governing body of the city creating the corporation would have to adopt a resolution authorizing the project after giving the resolution at least two separate readings.

The Development Corporation Act requires that all **Type A** and **Type B** corporations file an annual report with the Comptroller's office by **April 1** of each year.

Infrastructure Improvements: A Type B corporation may promote new or expanded business development by funding streets and roads, rail spurs, water, sewer, electric and gas utilities, drainage, site improvements, and telecommunications and Internet improvements. Beach remediation along the Gulf of Mexico may also be funded.

A Type B corporation may, with voter approval of the project, spend sales tax for a water supply or water conservation program or to clean up contaminated property.

SPECIAL PROVISIONS FOR BORDER COMMUNITIES

Development corporations created by cities located within 25 miles of the Texas-Mexico border may fund airport facilities if the city has a population of less than 50,000 or an average unemployment rate that is greater than the state average rate during the most recent 12-month period for which data are available preceding the date the project is approved. In addition to airports, Type A and Type B corporations located in Hidalgo County may fund ports, and sewer or solid waste disposal facilities required or suitable for infrastructure necessary to promote or develop new or expanded business enterprises.

CAN YOU UNDERTAKE PROJECTS OUTSIDE CITY LIMITS?

An economic development corporation may undertake projects outside city limits so long as it is clear that the city benefits from the project. If a corporation undertakes a project outside city limits, it must receive permission to do so from the governing body of the entity with jurisdiction in that area. For example, if a corporation locates a project beyond the city limits, it should seek approval from the county's commissioner's court.



Need More Information?

For more information about the Economic Development Sales Tax, call the Comptroller's Office's Data Analysis and Transparency Division at 844-519-5672.

REPORTING REQUIREMENTS OF TYPE A AND TYPE B CORPORATIONS

The Development Corporation Act requires that all Type A and Type B corporations file an annual report with the Comptroller's office by April 1 of each year. The report must include the corporation's economic development objectives, revenues and expenditures for the preceding fiscal year, a breakdown of these expenditures and a list of the corporation's assets.

The Comptroller's office also may ask for any other information required to determine the use of revenue from sales and use tax imposed under Type A or Type B to encourage economic development in the state. The report form and instructions for submitting the report are available through the Comptroller's office's website. This information is compiled in the Economic Development Corporation Report to the Texas Legislature each biennium.

HOW TO IMPOSE THE TAX AND CALL AN ELECTION?

City voters must approve this special, dedicated tax at an election held for that purpose. Cities may call for this election in one of two ways:

- *the governing body may call an election on its own; or*
- *the city council must call for the election if petitioned by at least 20 percent of the number of voters who cast ballots in the most recent regular municipal election.*

For guidance on the timing of elections, please contact the office of the Texas Secretary of State at 512-463-5650 or toll free at 800-252-8683. Additional information is available on the [Secretary of State office's website](#).

The election must be held on one of the two uniform election dates:

- *the first Saturday in May; or*
- *the first Tuesday after the first Monday in November.*

HOW LONG IS THE TAX EFFECTIVE?

A development corporation's sales tax approved without a limit on its duration is effective until repealed by an election.

A tax imposed for a specified period expires at the end of that period; it may be extended or reimposed after its expiration date only with voter approval.



A tax for a specific project expires when all debts related to the project and obligations from the tax proceeds have been paid in full. A tax imposed for a specific project may also be reimposed by an election.

A **Type A** or **Type B** sales tax is effective until the city notifies the Comptroller's office to stop collecting the tax. A city must continue assessing the tax until all obligations incurred by the corporation, including principal and interest on bonds, are satisfied.

CAN THE TAX BE INCREASED OR DECREASED?

INITIATING AN ORDINANCE TO CHANGE THE TAX RATE

As with adoption, the sales and use tax rate must be increased or decreased in increments of 0.125 percent; the minimum Type A or Type B tax rate is 0.125 percent and may not result in a combined rate of all local sales and use taxes exceeding 2 percent.

If a city is already imposing an economic development sales tax, the city's governing body may adopt an ordinance calling for an election to increase, reduce or repeal the existing tax. The ordinance may be initiated by a majority vote of the governing body or by a petition of registered voters.

PETITION REQUIREMENTS

A petition to initiate a change in the Type A tax requires 10 percent or more of the registered voters to request the city to call an election for that purpose.

No specific procedures for requesting Type B tax rate changes are included in the statute; however, general provisions of the Texas Tax Code for calling an election may be used. Under these provisions, the city council must call an election if a number of qualified voters of the municipality equal to at least 20 percent of the number of votes cast in the most recent regular municipal election present a petition to the governing body for a vote. Dissolution of a Type B corporation can be called for by petition of 10 percent of the registered voters in the city.

If the election to adopt or change the tax rate is by petition, the governing body must determine if the petition is sufficient within 30 days of receiving it. If the petition is sufficient, the city must, within 60 days after receiving it, adopt the ordinance that calls for the election to be held on the next uniform election date.

COMBINED BALLOT PROPOSITION

If a city chooses to hold an election to reduce or abolish its Type A sales tax and adopt a sales tax under Type B, the city may address the two issues in a single ballot proposition.

A municipality may combine into one ballot for voters to concurrently consider a proposition that:

Sales taxes paid by consumers in one month, are remitted to the Texas Comptroller the next month by businesses, and paid to the city during the following month.

- *lowers or repeals any dedicated or special purpose municipal sales tax, and*
- *raises or adopts any other dedicated special purpose municipal sales tax (such as a sales tax levied to reduce the property tax rate). Only sales tax elections that may be called by the governing body of a city are eligible for combined ballot propositions. If a combined sales tax proposition is defeated, there is no effect on any existing sales taxes already imposed.*

WHEN DO TAX COLLECTIONS AND ALLOCATIONS START?

CERTIFYING ELECTION RESULTS

If voters approve the tax, the governing body must adopt a resolution or ordinance declaring the election results in meeting minutes.

The city secretary must send the certified copy of the resolution or ordinance with the election results to the Revenue Accounting, Tax Allocation Section of the Comptroller's office. The information sent must include:

- *the date the election was held;*
- *the proposition voted on;*
- *number of votes cast for adoption;*
- *number of votes cast against adoption;*
- *number of votes by which the proposition was approved; and*
- *a statement the proposition was adopted.*

BALLOT LANGUAGE FOR AN ECONOMIC DEVELOPMENT SALES TAX

Following is ballot language specified for Type A corporations under the Development Corporation Act:

UNDER TYPE A

1. For a city to adopt, increase or reduce the tax, the ballot must state:
The adoption of a sales and use tax for the promotion and development of new and expanded business enterprises at the rate of _____.
(Insert rate in increments of one-eighth of one percent as appropriate for the proposed tax rate.)
2. A city may also allow a vote on a ballot proposition limiting the length of time a sales and use tax may be imposed. The following language should be added to number one: *to be imposed for _____ years.*
3. A city may also indicate a specific project on the ballot to be funded with the sales tax revenue. In this case, a description of the project is substituted in number one in place of the following ballot language: *new and expanded business enterprises.*
4. For a city to dissolve the Type A corporation, the ballot should state: *Dissolution of the (name of development corporation).*

UNDER TYPE B

Except for specific projects such as water supply facilities, water conservation programs and cleanup of contaminated property, the Development Corporation Act does not provide specific ballot language for Type B. City officials should consult with their legal counsel when drafting the ballot language under this section.

The Comptroller's office must receive this information from the city secretary through U.S. certified or registered mail. The Comptroller's office will notify the city secretary when it is ready to handle the administration of the tax. Questions may be emailed to taxalloc.revacct@cpa.texas.gov.

EFFECTIVE DATE

The tax becomes effective after one complete calendar quarter elapses from the date the Comptroller's office receives notification of voter approval. For example, if voters approve the tax in May, and the Comptroller's office receives notification in June, then the tax becomes effective on Oct. 1, after the calendar quarter of July-August-September has elapsed. The Comptroller's office will notify area merchants to begin collecting the new tax rate on Oct. 1, and the Comptroller's office will send the city its first revenue allocation in December.

METHOD OF PAYMENT

The Comptroller's office will issue a payment for the total city tax and a letter with the first payment (that includes the economic development sales tax) with instructions explaining how to calculate the portion due to the city and the amount due to the development corporation. After a city receives the sales and use tax revenues from the Comptroller's office, the city must deliver the revenue to the development corporation.

NEED MORE INFORMATION ABOUT ECONOMIC DEVELOPMENT SALES TAX?

The Comptroller's office can provide presentations on matters related to local sales tax, including Type A and Type B sales taxes. Representatives also can meet in forums with city officials and the public to help them assess possible effects of the tax on their local communities, including effects on revenue. For more information about the sales tax, or to request a speaker to present information about the sales tax to your community, call 844-519-5672.

The Texas Municipal League publishes an [Economic Development Handbook](#) containing more detailed information and statutory citations.



Texas Comptroller of Public Accounts
Revenue Accounting Division
Tax Allocation Section
P.O. Box 13528
Austin, TX 78711-3528



Life Connected.

City Manager's Office
City of Celina, Texas

Memorandum

To: **Celina Community Development Corporation Board of Directors**
From: Karla Stovall, Assistant City Manager
CC: Robert Ranc, City Manager
Date: July 29, 2026

Agenda Item:

Consider and act upon an Administrative Services Agreement by and between the City of Celina, Texas, and the Celina Community Development Corporation. (Stovall)

Background Information:

The proposed Administrative Services Agreement establishes the roles and responsibilities of both the City and the CCDC related to the provision of administrative support, financial services, office space, technology services, personnel support, and other operational services necessary for the CCDC to conduct its business effectively.

The purpose of the agreement is to formalize the working relationship between the City of Celina and the CCDC by identifying the services provided by the City and establishing the obligations of the CCDC related to reimbursement, funding, and administrative oversight. The agreement provides a framework to ensure the CCDC has access to the resources necessary to fulfill its economic development mission while maintaining transparency, accountability, and coordination between the two entities. Under the terms of the agreement, the City of Celina will provide administrative and operational support services to the CCDC.

Under the Agreement, the CCDC will be responsible for:

- Reimbursing the City for the actual costs associated with equipment, services, personnel, and employee benefits provided to the CCDC;
- Providing the CCDC promotional budget, including ten percent (10%) of annual revenue plus any legally permitted carry-forward amounts, to support City promotional events;
- Granting authority to the City to disburse funds necessary to support the Agreement and to process approved expenditures on behalf of the CCDC;
- Providing City access to CCDC financial records and documentation as necessary for administration and oversight; and

- Reimbursing the City for the CCDC's portion of the annual audit costs.

The proposed agreement establishes an initial term of ten (10) years, with automatic renewal periods of one (1) year unless either party provides written notice of termination at least six (6) months prior to the expiration of the current term.

Legal Review:

Legal has reviewed the proposed administrative services agreement.

Supporting Documents:

1. Staff Presentation
2. Proposed Administrative Services Agreement

Financial Consideration:

Administrative Services Agreement included with annual budget.

Staff Recommendation:

Staff recommends approval of the proposed administrative services agreement.



Celina Community Development Corporation (CCDC)

Administrative Services Agreement

July 29, 2026

Celina Community Development
Corporation (CCDC) Meeting

Administrative Services Agreement

Overview

- Legal Basis: Established pursuant to Chapters 501 and 505 of the Texas Local Government Code.
- Objective: The City provides administrative services and personnel to support CCDC Board-directed projects.
- Authorization: CCDC Bylaws and state law permit the utilization of City staff and resources.

Agreement Term:

- Primary Term: October 1, 2026 – September 30, 2036.
- Renewal: Automatically renews for ten additional one-year periods.
- Termination: Six months' advance written notice required prior to term end.



CCDC Obligations and Financial Oversight

Key financial responsibilities and administrative procedures



Cost Reimbursement

The CCDC reimburses the City for actual costs, including equipment, services, personnel, and benefits.



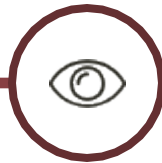
Promotional Budgeting

Allocates 10% of annual corporation revenue, including carry-forward amounts, to support City events.



Disbursement Authority

Grants the City authority to disburse funds and process expenditures on behalf of the CCDC.



Oversight & Transparency

Ensures City access to financial records and documentation for administration and audits.

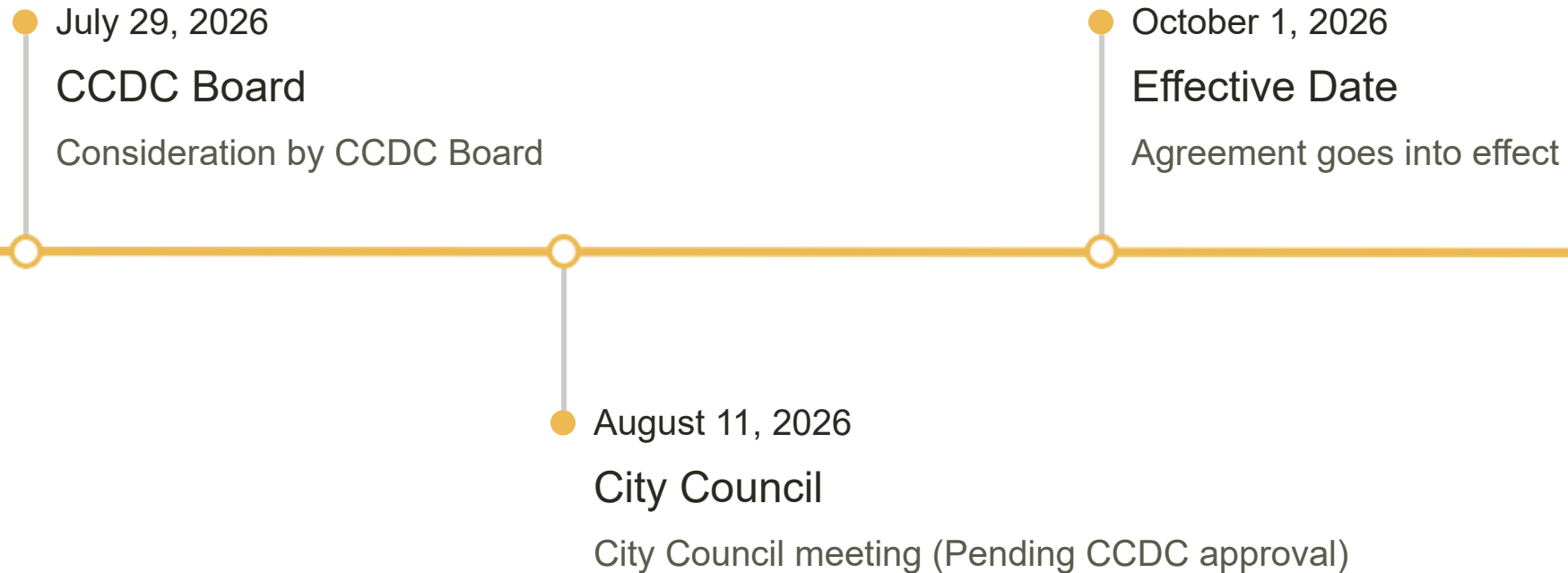


Annual Audit Costs

CCDC must reimburse the City for its proportional share of annual audit expenses.

Approval Timeline

Key dates for project progression





Thank You!

**ADMINISTRATIVE SERVICES AGREEMENT
BY AND BETWEEN THE
CITY OF CELINA, TEXAS,
AND THE
CELINA COMMUNITY DEVELOPMENT CORPORATION**

This Administrative Services Agreement (hereinafter referred to as the “Agreement”) is entered into on the 29th day of July, 2026, by and between the ***CITY OF CELINA, TEXAS***, a Texas home-rule municipality (hereinafter referred to as the “City”), and the ***CELINA COMMUNITY DEVELOPMENT CORPORATION***, a Texas non-profit corporation (hereinafter referred to as the “CCDC”).

WHEREAS, the CCDC was incorporated pursuant to Chapters 501 and 505 of the Texas Local Government Code, as amended (hereinafter referred to as the “Act”); and

WHEREAS, Section 501.007 of the Act generally provides that the City may not lend its credit or grant any public money or thing of value in aid of the CCDC; and

WHEREAS, the City desires to furnish administrative services and personnel to the CCDC as requested by the CCDC’s Board of Directors to perform certain functions and projects of the CCDC as set forth in and provided by the CCDC’s Bylaws (hereinafter referred to as the “Bylaws”); and

WHEREAS, Bylaws and/or state law authorize the CCDC to utilize the services of the City staff and City employees of the City; and

WHEREAS, state law provides that the CCDC shall pay the City reasonable compensation for the services, personnel, and equipment provided to the CCDC; and

WHEREAS, Section 501.067 of the Act provides that the City may obtain for the CCDC at CCDC’s expense health benefits coverage, liability coverage, workers’ compensation coverage, and property coverage under the City’s insurance policies, through self-funded coverage, or under coverage provided under an interlocal agreement with a political subdivision; or retirement benefits under a retirement program the authorizing unit participates in or operates; and

WHEREAS, the City and the CCDC, in the true spirit of cooperation, intend this Administrative Services Contract to promote efficiency of personnel and administrative services.

NOW, THEREFORE, for and in consideration of the agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the City and CCDC agree as follows:

SECTION 1. FINDINGS INCORPORATED.

The foregoing recitals are hereby incorporated into the body of this Agreement and shall

be considered part of the mutual covenants, consideration and promises that bind the parties.

SECTION 2. CITY'S OBLIGATIONS.

Upon request by the CCDC's Board of Directors (the "Board") and upon the City agreeing to provide, and as deemed appropriate by the parties, the City agrees to provide any of the following services and personnel which shall include, but not be limited to, the following:

- (a) Conducting tourism, marketing and events allowed by the Act.
- (b) Providing finance services, including keeping all reports, all books and records and accounts payable and receivable.
- (c) Assisting the CCDC in preparing a budget for each forthcoming year for review and approval by the City Council. The budget shall be prepared in accordance with the CCDC's Bylaws.
- (d) Assisting in the negotiating of contracts on behalf of the CCDC with any qualified and appropriate person, association, corporation or governmental entity.
- (e) Administering and monitoring on the Board's behalf any and all approved contracts and projects.
- (f) Providing City equipment as may be necessary for the CCDC to conduct business.
- (g) Carrying out other responsibilities and duties that may be mutually agreed upon in writing by the CCDC and the City.
- (h) Providing to paid employees of the CCDC health benefits coverage, liability coverage, workers' compensation coverage, property insurance coverage under the City's insurance policies, or retirement benefits consistent with the benefits provided to the City's paid employees, and consistent with Section 501.067 of the Act.
- (i) Providing IT/technology services to the CCDC.
- (j) Executing contracts on behalf of the CCDC's Board provided the contract or expenditure has been previously approved by the Board.
- (k) Transferring Type B sales tax revenue from the CCDC to the City's General Fund for payment of monthly expenses and contractual obligations previously approved by the Board and City.

SECTION 3. CCDC'S OBLIGATIONS.

In consideration of the City's obligations, the CCDC agrees to do the following:

- (a) Pay to the City the cost of the equipment, services, personnel, including benefits, provided to the CCDC under the terms of this Agreement, in an amount equal to the actual costs incurred by the City.
- (b) Provide the CCDC's promotional budget, being 10% per revenue per year plus the carry-forward allowed by law, to the City for events that promote the City.
- (c) CCDC grants authority to the City (i) to disburse funds to fund this Agreement, and (ii) to disperse funds on behalf of and as directed by the CCDC and designating City authorized signatures.
- (d) Grant the City access to the books and records of the CCDC at all times.
- (e) Reimburse the City for the CCDC's portion of the cost of the annual audit.

SECTION 4. TERM.

- (a) This Agreement shall be effective October 1, 2026, and shall continue through September 30, 2036. This Agreement will automatically renew for ten additional one (1) year periods unless one party provides six (6) months' advance written notice of termination to the other party prior to the end of the then current term.
- (b) The City and CCDC may mutually extend this Agreement under its current terms at anytime or renegotiate a new agreement containing additional or different terms. Any such extension or new agreement must be in writing and be signed by the parties, as provided in Section 5(a).
- (c) This Agreement may be terminated at any time by the City. Termination shall be effective thirty (30) days after delivery of written notice of termination. This Agreement may be terminated by the CCDC if the City defaults or breaches any of the material terms or conditions of this Agreement and such default or breach is not cured within thirty (30) business days after written notice thereof.

SECTION 5. MISCELLANEOUS PROVISIONS.

The following miscellaneous provisions are a part of this Agreement:

- (a) **Amendments.** This Agreement constitutes the entire understanding and agreement of the parties as to the matters set forth in this Agreement and supersedes any previous agreements regarding the same subject matter. No alteration of or amendment to this Agreement shall be effective unless given in writing and signed by the party or parties sought to be charged or bound by the alteration or amendment.
- (b) **Applicable Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Collin County, Texas. Venue for any action arising under

this Agreement shall lie in the state district courts of Collin County, Texas.

- (c) **Assignment.** This Agreement may not be assigned.
- (d) **Binding Obligation.** This Agreement shall become a binding obligation on the signatories upon execution by all signatories hereto. The City warrants and represents that the individual or individuals executing this Agreement on behalf of the City has full authority to execute this Agreement and bind the City to the same. The CCDC warrants and represents that the individual executing this Agreement on its behalf has full authority to execute this Agreement and bind it to the same.
- (e) **Caption Headings.** Caption headings in this Agreement are for convenience purposes only and are not to be used to interpret or define the provisions of the Agreement.
- (f) **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same document.
- (g) **Severability.** If a court of competent jurisdiction finds any provision of this Agreement to be invalid or unenforceable as to any person or circumstance, such finding shall not render that provision invalid or unenforceable as to any other persons or circumstances. If feasible, any such offending provision shall be deemed to be modified to be within the limits of enforceability or validity; however, if the offending provision cannot be so modified, it shall be stricken and all other provisions of this Agreement in all other respects shall remain valid and enforceable.
- (h) **Time is of the Essence.** Time is of the essence in the performance of this Agreement.

[Remainder of page intentionally left blank]

THE PARTIES ACKNOWLEDGE HAVING READ ALL THE PROVISIONS OF THIS AGREEMENT, AND THE PARTIES AGREE TO ITS TERMS. THIS AGREEMENT IS EFFECTIVE AS OF JULY 29 , 2026.

CITY:

CITY OF CELINA, TEXAS,
A Texas home-rule municipality

Ryan Tubbs, Mayor

ATTEST:

Ashley Owens, City Secretary

CCDC:

**CELINA COMMUNITY
DEVELOPMENT CORPORATION,**
a Texas non-profit corporation

By: _____
_____, CCDC President

ATTEST:

_____, CCDC Secretary



Life Connected.

City Manager's Office
City of Celina, Texas

Memorandum

To: **Celina Community Development Corporation Board of Directors**
From: Karla Stovall, Assistant City Manager
CC: Robert Ranc, City Manager
Date: July 29, 2026

Agenda Item:

Consider and act to approve the Fiscal Year 2026-2027 Celina Community Development Corporation's Annual Budget. (Stovall)

Background Information:

The Celina Community Development Corporation (CCDC) is a non-profit development corporation operating under the authority of Type 4B sales tax provisions outlined in Chapter 505 of the Texas Local Government Code (the Development Corporation Act). The CCDC was created in 2004 to promote economic and community development, enhancing the overall quality of life within the City of Celina through the strategic investment of public revenues.

Key governance and financial elements of the CCDC include:

Component Unit Designation: The CCDC is designated as a discrete component unit of the City of Celina. Consequently, its annual operating budget and financial plans are presented, reviewed, and integrated directly into the City's comprehensive annual budget and formal adoption process.

Funding Mechanism: Revenue for the CCDC is derived primarily from local sales tax allocations. Specifically, funding consists of a dedicated one-half of one percent (0.50%) sales and use tax allocated by the Texas Comptroller of Public Accounts under 4B sales tax authority.

Fiscal Year 2027 Budget: The agenda outlines all anticipated revenues and budgeted expenditures for Fiscal Year 2027.

Five-Year Projections & CIP Alignment: In addition to the FY2027 operational budget, staff has provided a four-year forward financial projection (completing a comprehensive 5-year outlook). These projections fully incorporate and align with the City Council-adopted 5-Year Capital

Improvement Plan (CIP) to ensure long-term fiscal sustainability and strategic alignment across municipal projects.

Legal Review:

Completed.

Supporting Documents:

1. Staff Presentation
2. Proposed Budget

Financial Consideration:

Approval of the FY2027 CCDC Annual Budget.

Staff Recommendation:

Staff recommends approval of the CCDC Fiscal Year 2027 Annual Budget as presented, for forwarding to the City Council for inclusion in the City's master budget adoption.



Celina Community Development Corporation (CCDC)

Fiscal Year 2027 - Proposed Budget

July 29, 2026

Celina Community Development
Corporation (CCDC) Meeting

Community Development Corporation (CDC)

Community Development Corporation - 402 Revenues, Expenditures, and Change in Fund Balance								
	2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Proposed	2027-2028 Projected	2028-2029 Projected	2029-2030 Projected	2030-2031 Projected
Fund Balance, Beginning of Year	\$ 6,233,998	\$ 7,643,129	\$ 7,659,389	\$ 8,856,228	\$ 10,401,558	\$ 11,422,817	\$ 12,379,222	\$ 15,010,903
Revenues								
Taxes	\$ 2,907,044	\$ 3,368,430	\$ 3,368,430	\$ 4,274,178	\$ 5,342,723	\$ 6,678,403	\$ 8,348,004	\$ 10,435,005
TIRZ Agreements	(120,293)	(144,352)	(150,610)	(188,263)	(235,328)	(294,160)	(367,700)	(459,625)
Miscellaneous Revenue								
Interest Income	290,346	300,000	307,000	332,109	390,058	428,356	464,221	562,909
Total Revenues	\$ 3,077,098	\$ 3,524,078	\$ 3,524,820	\$ 4,418,024	\$ 5,497,453	\$ 6,812,598	\$ 8,444,525	\$ 10,538,289
Total available resources less expenditures	\$ 9,311,095	\$ 11,167,207	\$ 11,184,209	\$ 13,274,252	\$ 15,899,011	\$ 18,235,416	\$ 20,823,747	\$ 25,549,191
Other Financing Sources (Uses)								
Transfers Out - Debt	\$ 1,651,706	\$ 2,327,981	\$ 2,327,981	\$ 2,336,694	\$ 2,336,194	\$ 2,333,694	\$ 2,130,344	\$ 2,135,394
Transfers Out - Services Agreement				536,000	640,000	770,000	930,000	1,143,500
Proposed CIP \$20M in FY 2027 CO Issuance		-	-	-	1,500,000	1,500,000	1,500,000	1,500,000
Proposed CIP \$16.7 in FY2028 CO Issuance			-	-	-	1,252,500	1,252,500	1,252,500
Total other financing sources (uses)	\$ (1,651,706)	\$ (2,327,981)	\$ (2,327,981)	\$ (2,872,694)	\$ (4,476,194)	\$ (5,856,194)	\$ (5,812,844)	\$ (6,031,394)
Fund Balance, End of Year	\$ 7,659,389	\$ 8,839,226	\$ 8,856,228	\$ 10,401,558	\$ 11,422,817	\$ 12,379,222	\$ 15,010,903	\$ 19,517,798
CDC - Existing Debt 2013 series	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
CDC - Existing Debt 2019 series	820,456	819,656	819,656	822,656	824,656	820,656	822,056	822,856
CDC - Existing Debt 2023 series	631,250	630,750	630,750	634,750	633,000	635,750	632,750	634,250
CDC - Existing Debt 2025 series	-	677,575	677,575	679,288	678,538	677,288	675,538	678,288
	\$ 1,651,706	\$ 2,327,981	\$ 2,327,981	\$ 2,336,694	\$ 2,336,194	\$ 2,333,694	\$ 2,130,344	\$ 2,135,394

TIRZ 11 Agreement



Established December 12, 2017

Property Tax and Sales Tax Sources

Participation and Rates:

Property Tax

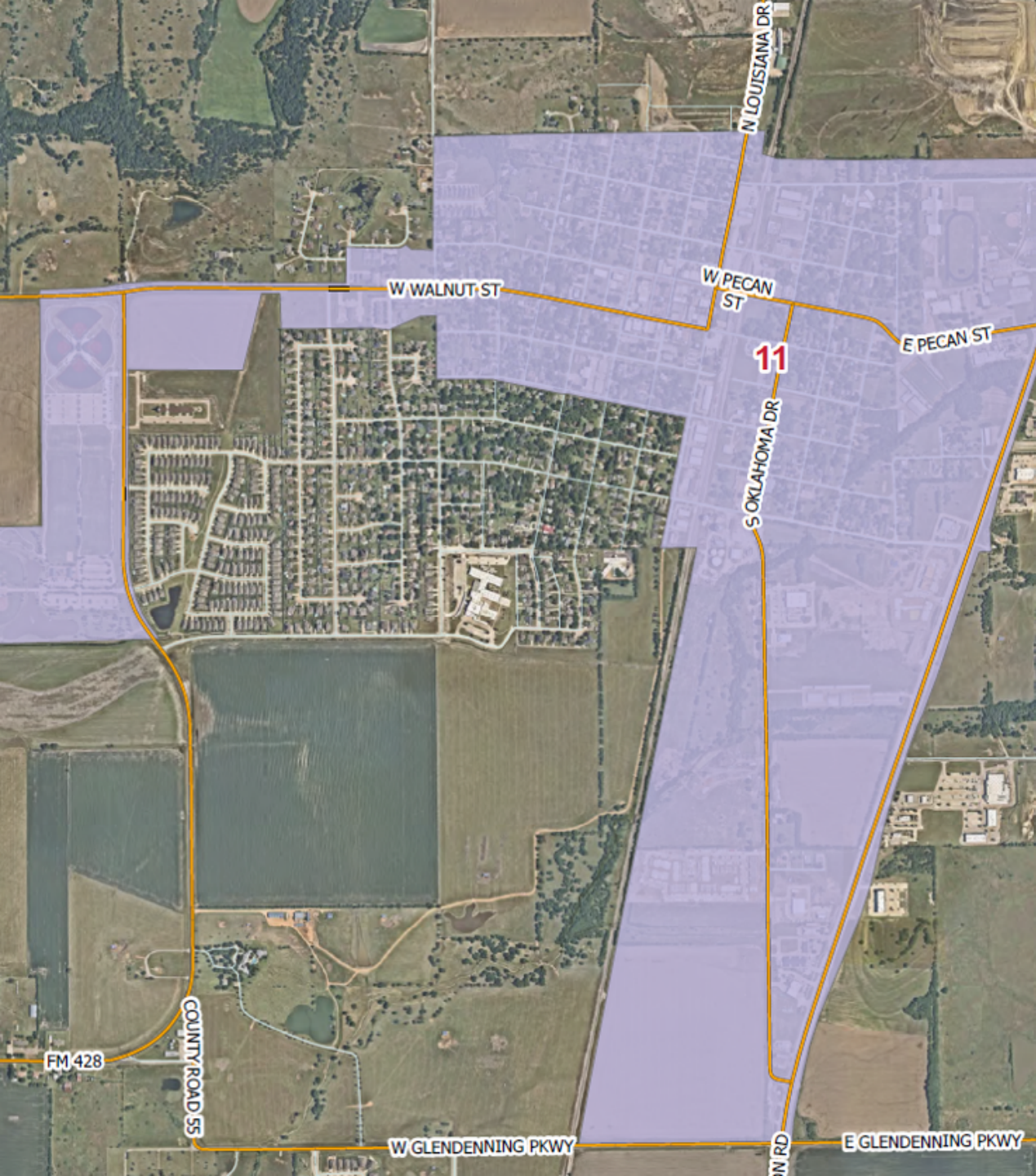
Celina - 100%

Collin County 50%

Sales Tax

EDC - 1/2 of 0.5% Sales Tax

CDC - 1/2 of 0.5% Sales Tax



Community Development Corporation (CDC) Issued Debt



- **2013 Issuance**
Park Improvements (ending in 2029)
- **2019 Issuance**
Expand and Improve Old Celina Park
- **2023 Issuance**
Purchase Earthman Property
- **2025 Issuance**
Wilson Creek Park Phase 1

Administrative Services Agreement

Operational Reimbursement and Financial Compliance



Primary Purpose

Facilitates reimbursement to the City General Fund for shared operational services.



Shared Services

Includes administrative support, auditing services, and marketing/promotional activities.



Promotional Funding (4B Provision)

Per the Act - Authorization for use up to 10% of 4B corporation revenues for promotion.

Ensures efficient allocation of resources while maintaining transparency between the CDC and the City.



Thank You!

Celina Community Development Corporation

Fiscal Year 2027 Proposed Budget

	2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Proposed
Fund Balance, Beginning of Year	\$ 6,233,998	\$ 7,643,129	\$ 7,659,389	\$ 8,856,228
Revenues				
Taxes	\$ 2,907,044	\$ 3,368,430	\$ 3,368,430	\$ 4,274,178
TIRZ Agreements	(120,293)	(144,352)	(150,610)	(188,263)
Miscellaneous Revenue				
Interest Income	290,346	300,000	307,000	332,109
Total Revenues	\$ 3,077,098	\$ 3,524,078	\$ 3,524,820	\$ 4,418,024
Expenses				
Transfers Out - Debt	\$ 1,651,706	\$ 2,327,981	\$ 2,327,981	\$ 2,336,694
Transfers Out - Services Agreement	-	-	-	536,000
Total Expenses	\$ (1,651,706)	\$ (2,327,981)	\$ (2,327,981)	\$ (2,872,694)
Fund Balance, End of Year	\$ 7,659,389	\$ 8,839,226	\$ 8,856,228	\$ 10,401,558

CDC - Existing Debt 2013 series*	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
CDC - Existing Debt 2019 series	820,456	819,656	819,656	822,656
CDC - Existing Debt 2023 series	631,250	630,750	630,750	634,750
CDC - Existing Debt 2025 series	-	677,575	677,575	679,288
	\$ 1,651,706	\$ 2,327,981	\$ 2,327,981	\$ 2,336,694

* Debt Series 2013 end 09/30/2029