



Life Connected.

AGENDA
CITY COUNCIL BUDGET WORKSHOP
CELINA COUNCIL CHAMBERS
112 N. COLORADO ST.
MONDAY, AUGUST 3, 2026
5:00 PM

I. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT:

II. OPEN FORUM:

Open Forum is for information only. If you wish to speak, please sign one of the “Speaker Cards” and present to the City Secretary prior to the beginning of the City Council meeting. Speakers are limited to three (3) minutes. The Council can take no action. 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 the City Council with copies/handouts regarding their item of interest must provide nine (9) copies and present them to the City Secretary for distribution to the City Council.

III. WORKSESSION/COMMITTEE REPORTS/STAFF REPORTS:

- A. Discussion regarding the Fiscal Year 2026-2027 Proposed Annual City Budget. (Ranc)
- B. Discussion regarding the Fiscal Year 2026-2027 Proposed Economic Development Corporation Budget. (Satarino)

IV. ADJOURNMENT:

City of Celina, TX Taxpayer Impact Statement

(Required under Texas Government Code 551.043 as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the impact of the adopted budget and tax rate for Fiscal Year 2025-2026, comparing what would be paid under the no-new-revenue tax rate versus the adopted tax rate.

Median Taxable Homestead Value

Prior Year (FY2024-2025) \$530,903

Current Year (FY2025-2026) \$572,562

FY2025-2026 Tax Rates

No-New-Revenue Tax Rate (FY2025-2026) \$0.559151 per \$100 valuation

Adopted Tax Rate (FY2025-2026) \$0.576401 per \$100 valuation

Estimated Annual Tax Bill Comparison

	TAX RATE	ESTIMATED TAX BILL
Prior Year (FY2024-2025)	\$0.598168	\$3,175.69
No-New-Revenue Tax Rate (FY2025-2026)	\$0.559151	\$3,201.49

Adopted Tax Rate (FY2025-2026)	\$0.576401	\$3,300.25
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Calculations

Prior Year Tax Bill	$(\$530,903 \div 100) \times \$0.598168 = \$3,175.69$
No-New-Revenue Tax Rate	$(\$572,562 \div 100) \times \$0.559151 = \$3,201.49$
Adopted Tax Rate Bill	$(\$572,562 \div 100) \times \$0.576401 = \$3,300.25$

Summary

The City of Celina's adopted tax rate is \$0.576401 per \$100 valuation, the average homestead owner pays approximately \$124.56 more annually compared to the previous year.

The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Government Code, Chapter 551.

"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."

Ashley Owens, City Secretary

City Council Chambers 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: **Honorable Mayor Tubbs and the Celina City Council**
From: Robert Ranc, City Manager
CC:
Date: August 3, 2026

Agenda Item:

Discussion regarding the Fiscal Year 2026-2027 Proposed Annual City Budget. (Ranc)

Background Information:

In accordance with the laws of the State of Texas and the City of Celina Charter, the Proposed Fiscal Year 2026–2027 (FY 2027) Budget is presented to the City Council for discussion. The proposed budget is balanced across all funds and has been developed in alignment with the City's Strategic Plan, Comprehensive Plan, and Core Values.

The primary budget drivers for FY 2027 include continued population growth, changing market conditions, City Council priorities, and long-term fiscal sustainability. The proposed budget focuses on enhancing public safety, maintaining and expanding critical infrastructure, supporting development-related operations, improving service delivery, investing in employee compensation and benefits, and maintaining the City's strong financial position through responsible fiscal management.

This Budget Workshop provides City Council with an opportunity to review the proposed financial plan, discuss budget priorities, provide policy direction, and ask questions before the proposed budget and property tax rate proceed through the public hearing and adoption process.

At the August 3, 2026, Budget Workshop, the City Manager will present the Proposed FY 2027 Budget to the City Council. Following the workshop, at the August 11, 2026, City Council meeting, Council will consider a resolution establishing the proposed property tax rate and setting the dates for the required public hearings on both the proposed property tax rate and the FY 2027 Budget. Following the required public hearings, City Council will consider adoption of the FY 2027 Budget and the final property tax rate.

Legal Review:

N/A

Supporting Documents:

1. Staff Presentation
2. FY 2027 Proposed Budget

Financial Consideration:

Staff Recommendation:



CITY COUNCIL SPECIAL CALLED MEETING

City Manager's Proposed Budget FY 2026-27

August 3, 2026

Presentation Overview

- Budget Drivers and Focus Areas
- Overall Budget Structure
- General Fund and Tax Rate
- Proprietary Funds (Utilities)
- Special Revenue and Other Funds
- Debt Service Fund
- Overall Budget Summary
- Next Steps





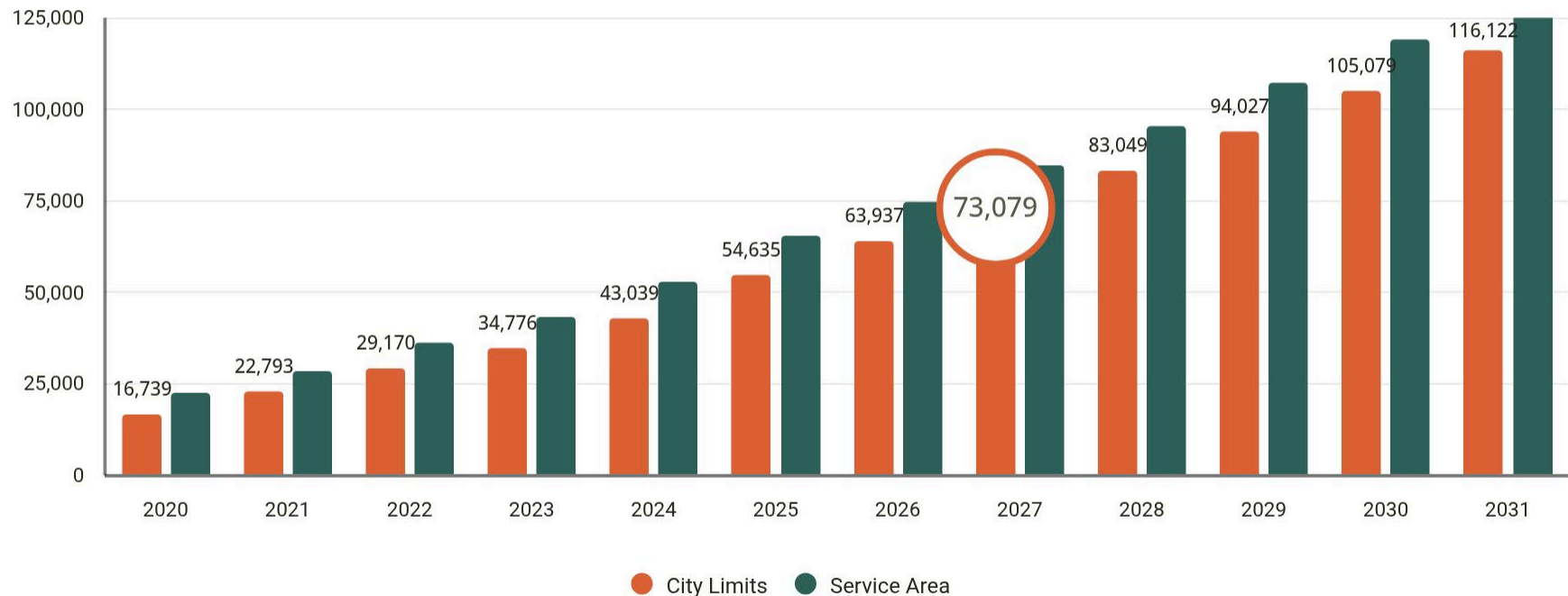
Budget Drivers and Focus Areas

Budget Drivers

- Population Growth
- Market Conditions
- City Council Priority Objectives
- Fiscal Responsibility

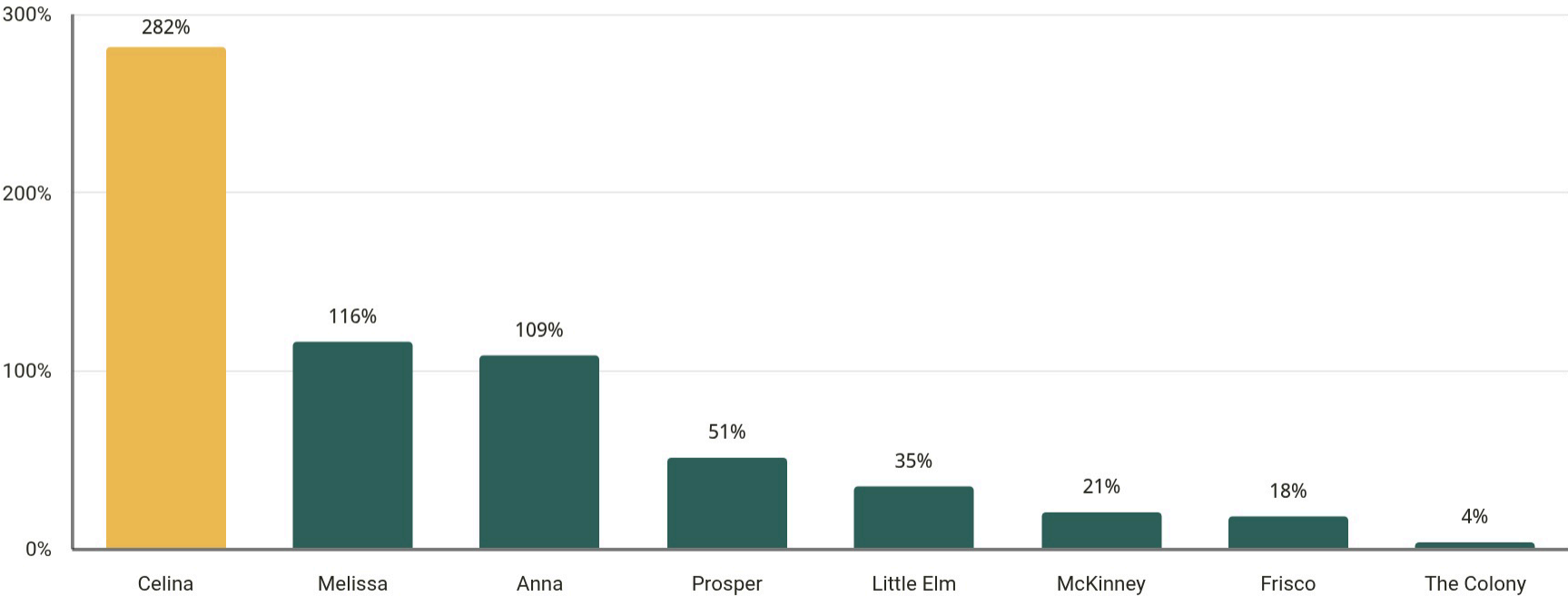


Population Growth



Population Growth Since 2020

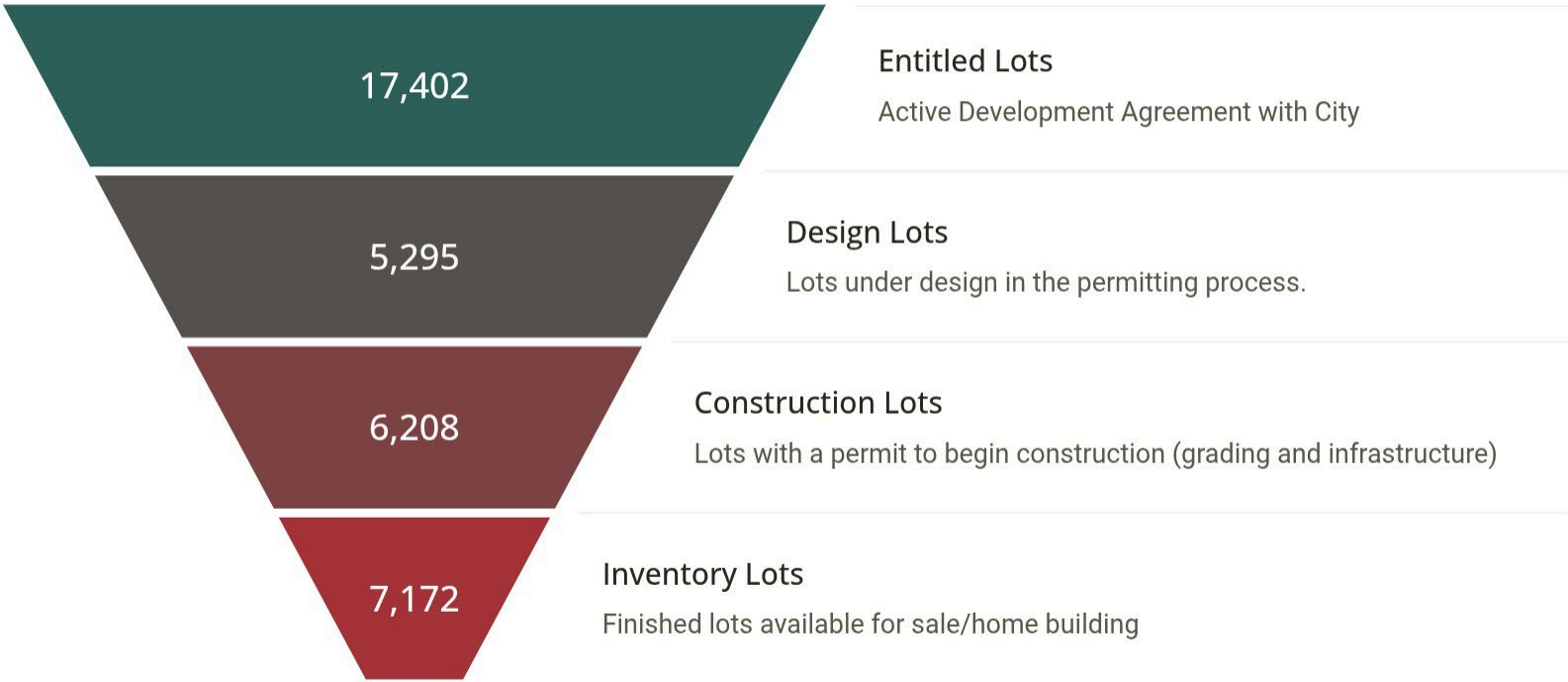
Population Growth 2020 - 2026



*Comparison data is from 2020 Census and cities' FY 2025-26 budget books.

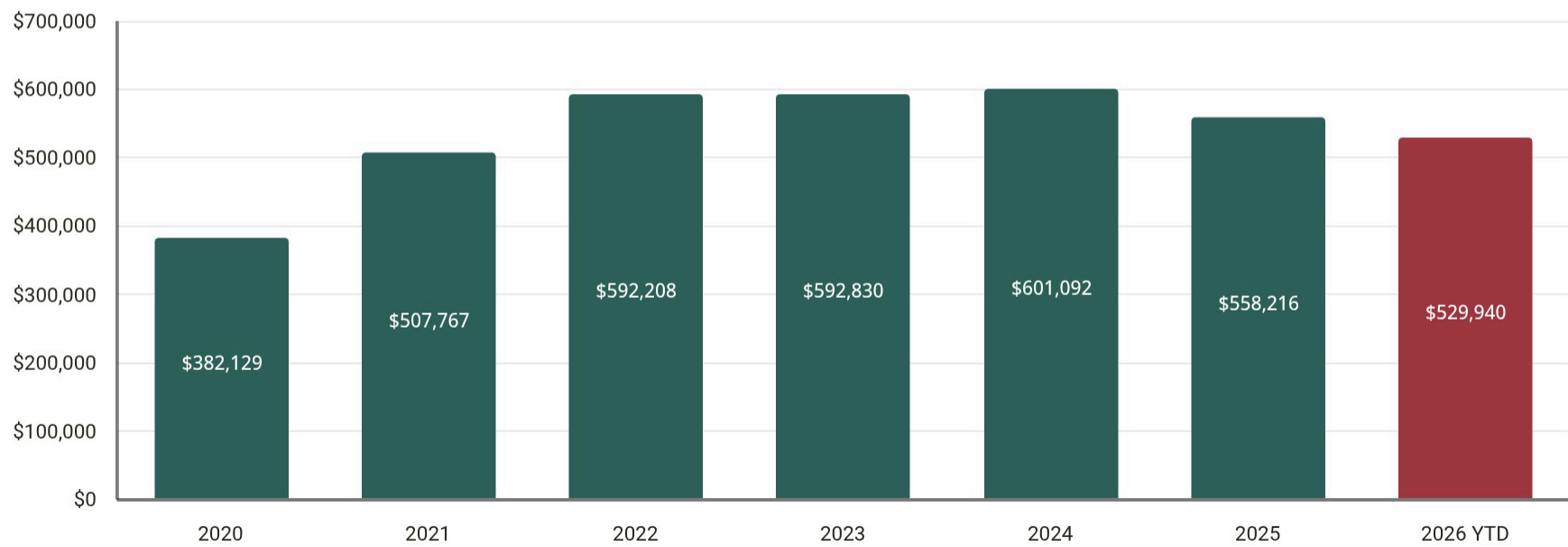


Single Family Lots



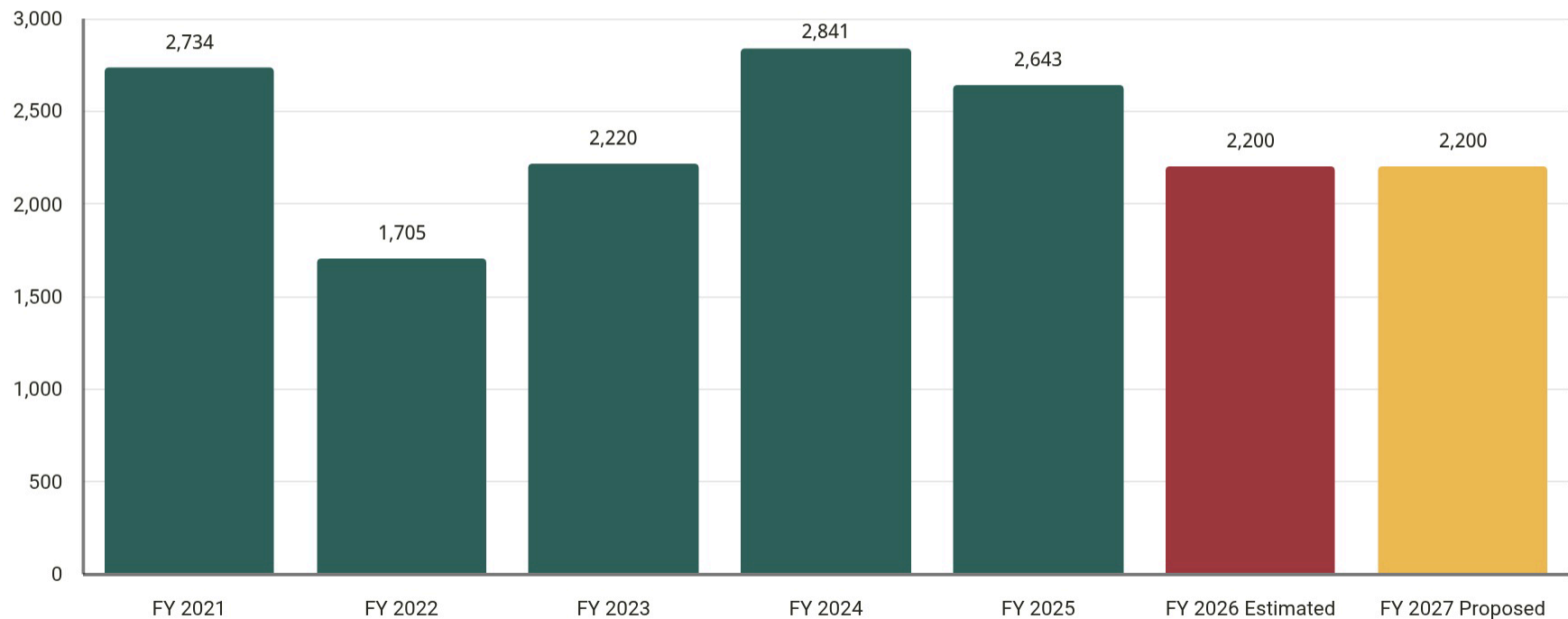
Single Family Market

Typical Home Value



Based on real estate market data - not connected to taxable values

Single Family Permits by Fiscal Year



Commercial Real Estate Key Metrics

Total Inventory SF

1.7M ↑ 25.1%

Under Construction SF

917K ↑ 179.0%

12-Month Absorption SF

229K ↑ 137.0%

12-Month Absorption Percent

14.2% ↑ .

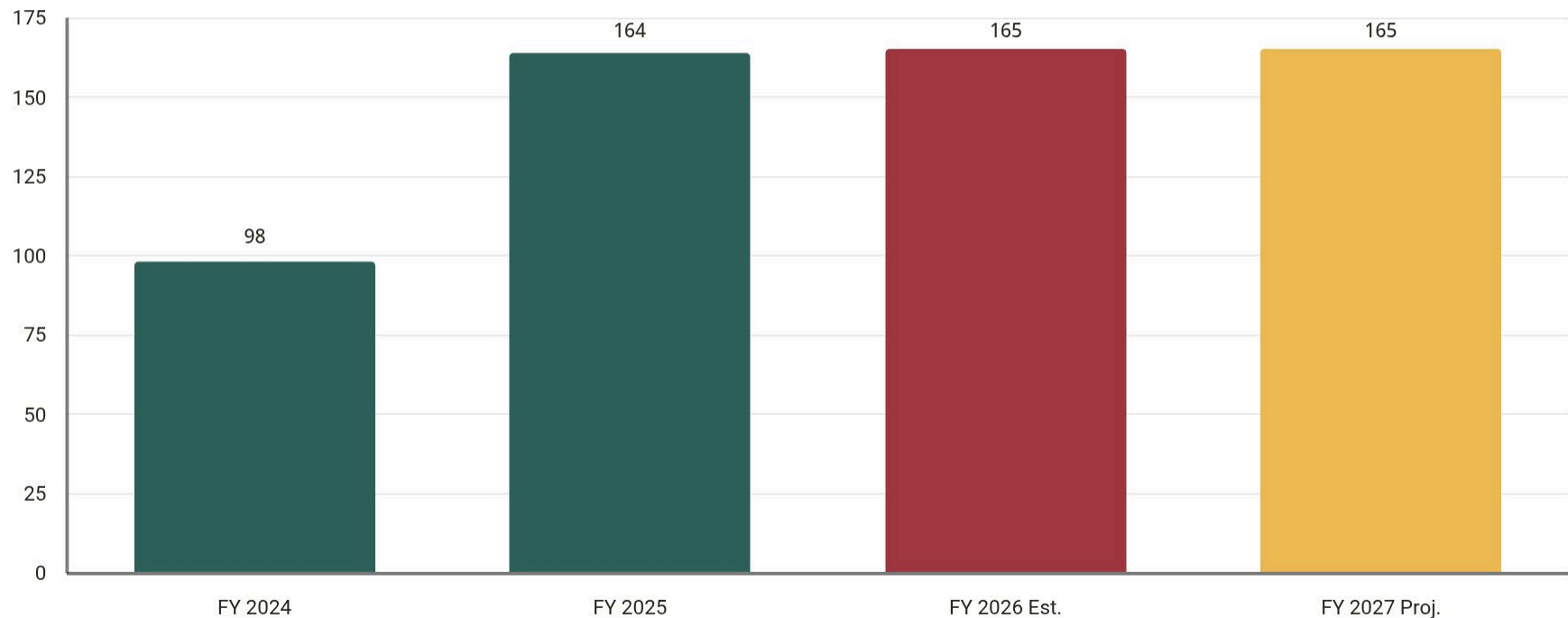
Market Asking Rent per SF

\$27.74 ↑ 2.4%

Vacancy Rate

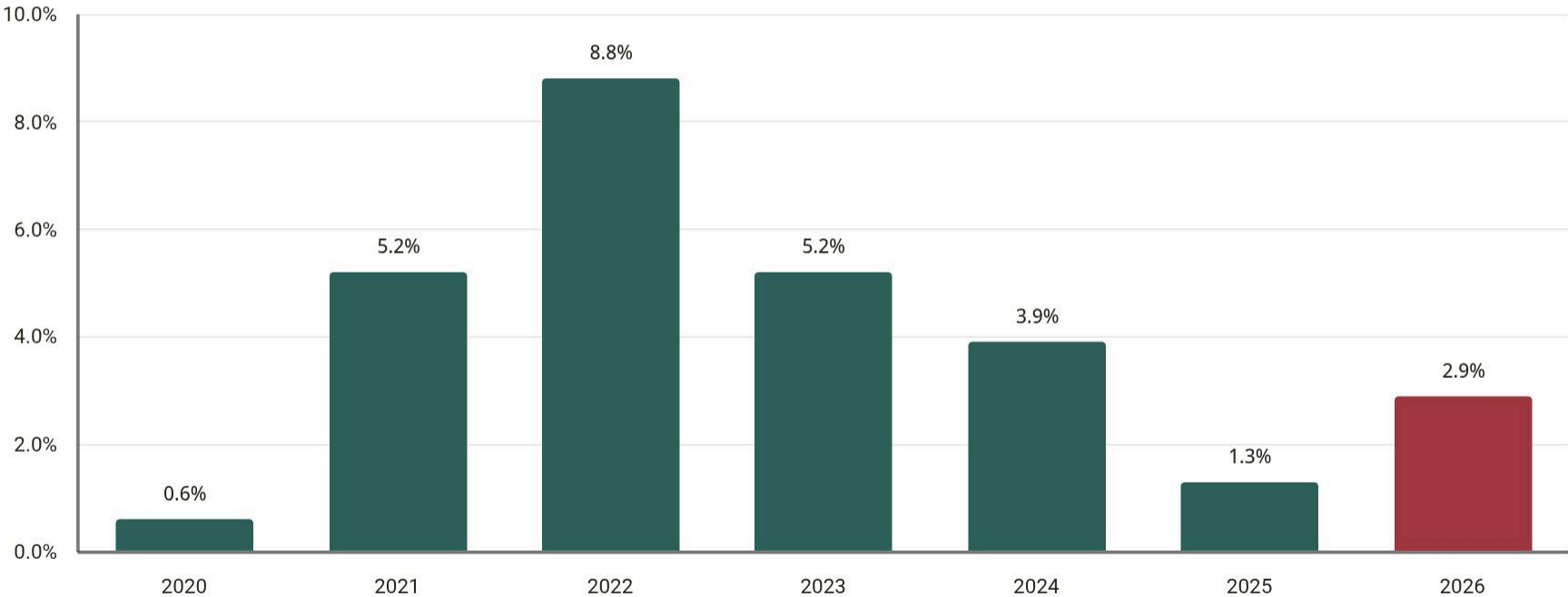
9.3% ↑ 6.1%

Commercial Building and Finish-Out Permits



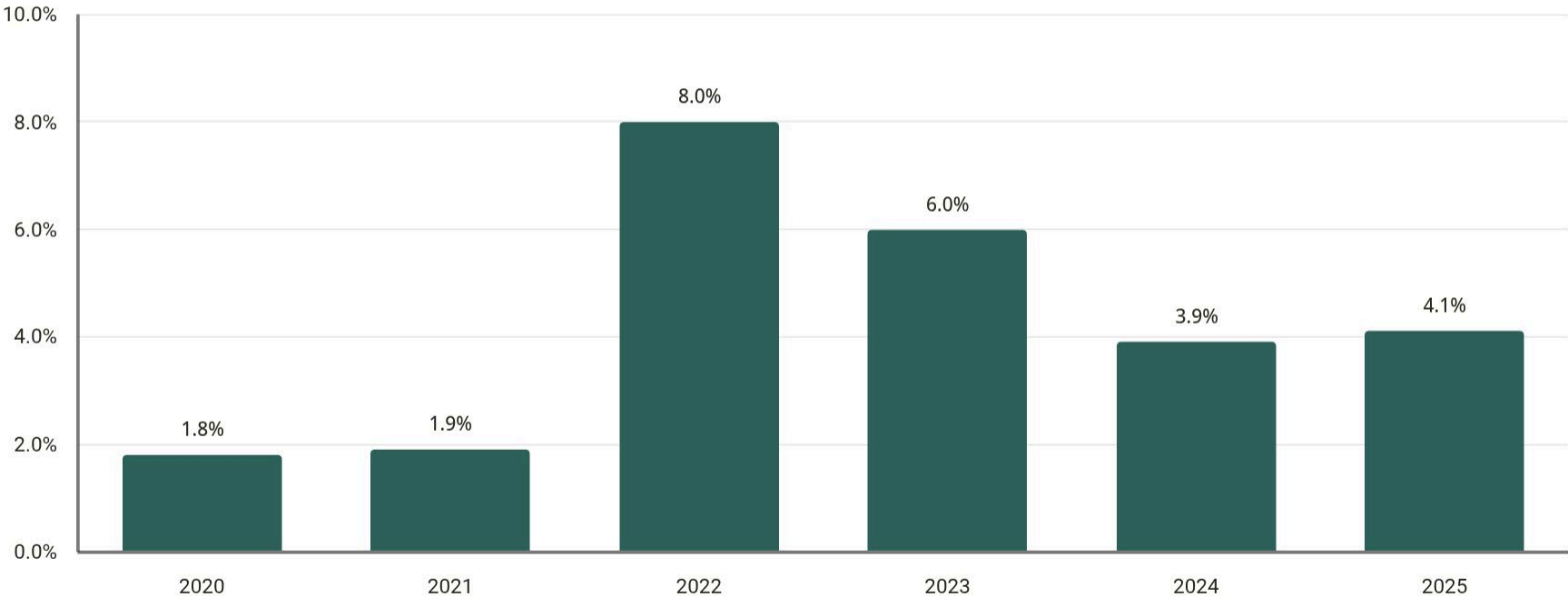
Inflation

DFW CPI-U



Construction Inflation

Turner Building Cost Index - Nationwide



FY 2027 - FY 2029

Strategic Plan Priority Objectives

- 1 | Prioritize the reconstruction of Downtown roads in accordance with the five-year CIP
- 2 | Complete construction of all phases of Ousley Park
- 3 | Expand access to water resources through multiple initiatives
- 4 | Advance strategic economic development initiatives that expand the tax base, create jobs, and support a sustainable local economy
- 5 | Protect and preserve the historical character of the residential areas of Downtown
- 6 | Enhance community identity and connections
- 7 | Develop a comprehensive program for arts and culture, including funding and key projects
- 8 | Update the Parks and Trails Master Plan

Focus Areas



Fiscal Responsibility



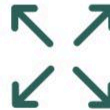
Public Safety



Infrastructure Maintenance



**Development-Related
Operations**



Service Expansion



**Employee Compensation &
Benefits**



Overall Budget Structure and Summary

Total Expenditures (in millions)

**Total Budget
All Funds**

\$529.1

Category	Fund	FY 2027 Expenditures
Governmental Funds	General Fund	\$76.0
	General Debt Fund	\$35.2
	General Capital Funds	\$171.3
	Other Governmental Funds	\$26.1
Enterprise (Utilities) Funds	Utilities Funds	\$75.6
	Utilities Capital Funds	\$119.1
Component Unit Funds	Economic Development Corporation	\$3.9
	Community Development Corporation	\$2.9
Special Revenue Funds	Special Revenue Funds	\$19.0

Includes Transfers Out



General Fund and Tax Rate

General Fund Five-Year Forecast

	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
Beginning Fund Balance	\$31.53M	\$21.44M	\$36.21M	\$24.20M	\$17.52M	\$18.10M	\$18.89M	\$20.66M
Total Revenue	70.08M	63.44M	63.62M	69.33M	75.04M	80.56M	88.48M	95.60M
Total Expenditures	-50.97M	-63.07M	-63.50M	-69.03M	-72.17M	-74.98M	-81.91M	-89.11M
Total Transfers	-14.16M	-6.04M	-12.14M	-6.98M	-2.29M	-4.79M	-4.79M	-4.80M
Restricted Fund Balance	-0.26M	-	-	-	-	-	-	-
Ending Fund Balance	\$36.21M	\$15.77M	\$24.20M	\$17.52M	\$18.10M	\$18.89M	\$20.66M	\$22.36M
Fund Balance % of Expenditures	71%	25%	38%	25%	25%	25%	25%	25%

Five-Year Forecast Assumptions

	FY 2026-27 Proposed	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected	FY 2030-31 Projected
Population	73,079	83,049	94,027	105,079	116,122
Existing Appraised Value Growth	3.5%	3.5%	3.5%	3.5%	3.5%
New Construction	\$1.22B	\$1.00B	\$1.00B	\$1.00B	\$1.00B
Sales Tax Growth	26.9%	25.0%	25.0%	25.0%	25.0%
Tax Rate	\$0.571677	\$0.56	\$0.56	\$0.55	\$0.55
Building Permits	2,200	3,016	3,070	3,067	2,761
Compensation	3.0%	3.0%	3.0%	3.0%	3.0%
Operations	8.2%	3.1%	6.7%	3.5%	5.7%
Net New Decision Packages	\$4.16M	\$1.00M	\$1.25M	\$3.75M	\$3.75M
Fund Balance Target	25%	25%	25%	25%	25%

General Fund Revenue

Total Revenue and Revenue by Category

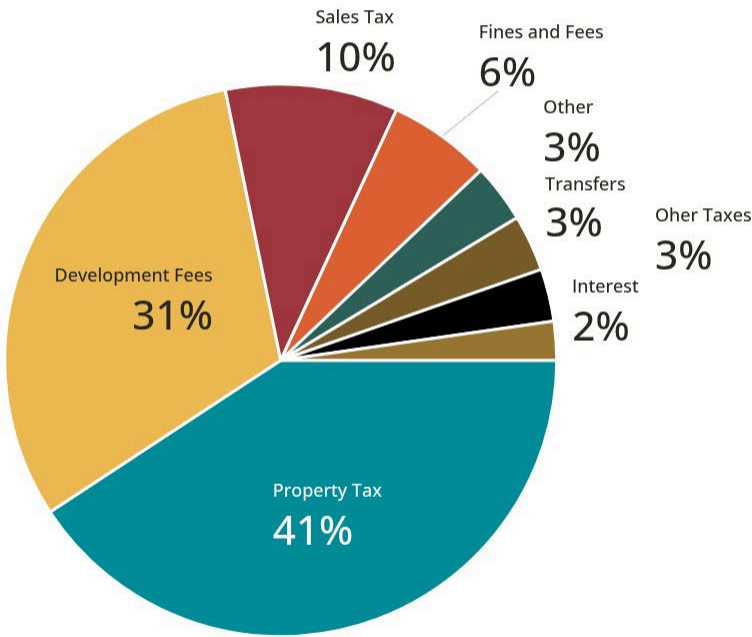
FY 2027 Total General Fund Revenue

\$69.3 M

Change in Total Expenditures

\$5.9 M

▲ 9.29% from prior year budget



General Fund Key Revenue Drivers



Property Tax

- \$3.6M increase (14.5%)
- 3.5% increase from existing properties
- \$1.275 billion in new construction value



Sales Tax

- \$794,471 increase (12.8%)
- Raw Sales Tax growth of 26.9%
- Offset by increase in sales tax rebates
- Proposed budget includes big box retailers currently open and opening later this summer

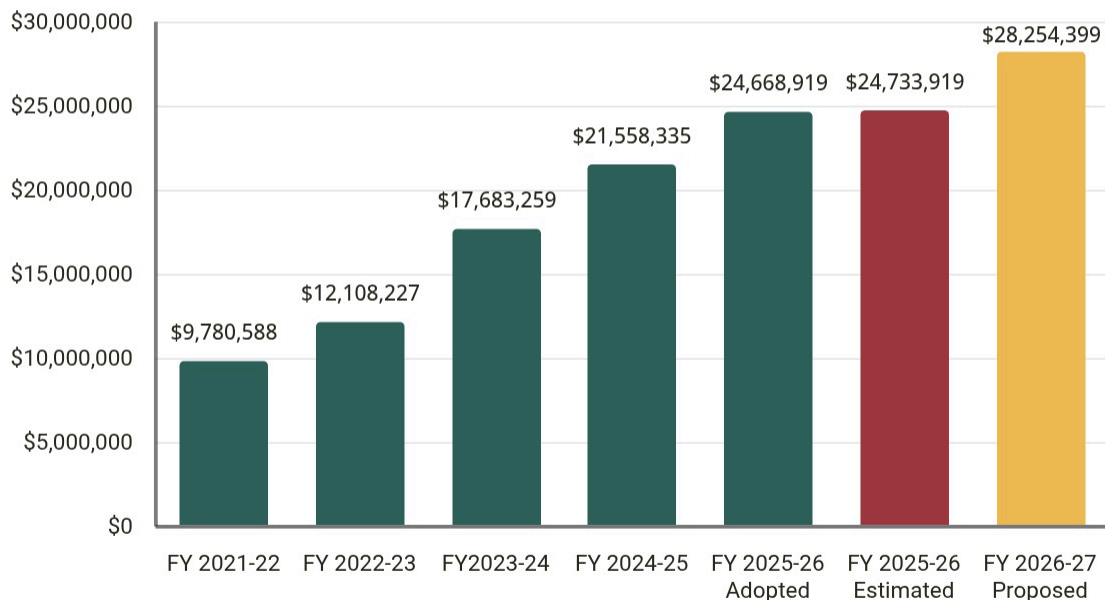


Development Fees

- \$0 (0%) - no change
- Continue current single family trend (2,200 permits)
- Maintain commercial development as larger projects are being completed

Property Tax

Net Property Tax Revenue



Proposed Budget Change

\$3.59M

▲ 14.5% from prior year budget

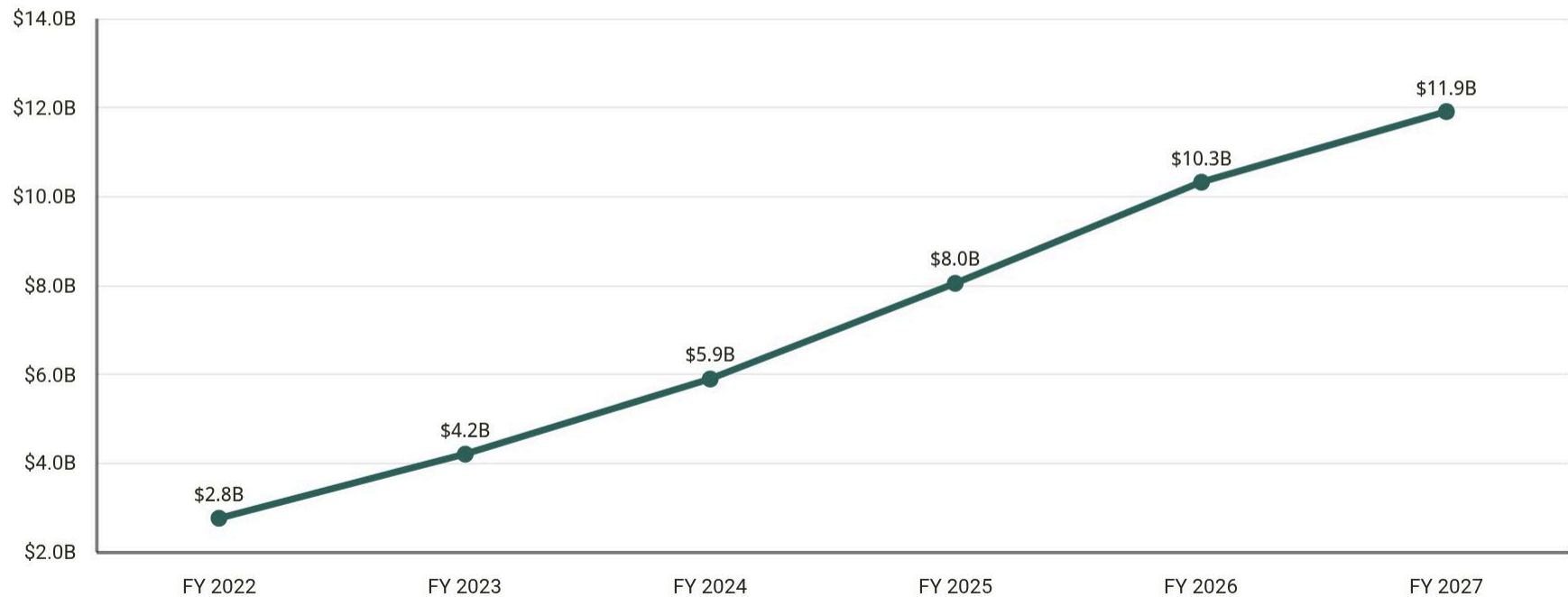
Property Tax

Certified Values in Billions

Tax Year	2022	2023	2024	2025	2026
Base Tax Value	\$3.501	\$5.140	\$6.720	\$8.835	\$10.689
New Construction	\$0.705	\$0.846	\$1.328	\$1.489	\$1.221
Total Tax Value	\$4.206	\$5.986	\$8.049	\$10.323	\$11.909
Change in Tax Value	\$1.435	\$1.781	\$2.062	\$2.274	\$1.586
% Change	51.78%	42.34%	34.45%	28.26%	15.36%
Average Taxable Value	\$440,281	\$512,151	\$567,574	\$603,648	\$582,454

Property Tax

Certified Values in Billions



Property Tax

Proposed Property Tax Rate

Type	Rate
Maintenance & Operation	\$0.263260/ \$100
Interest & Sinking (Debt Service)	\$0.308417/ \$100
Total FY 2027 Proposed Tax Rate	\$0.571677 / \$100

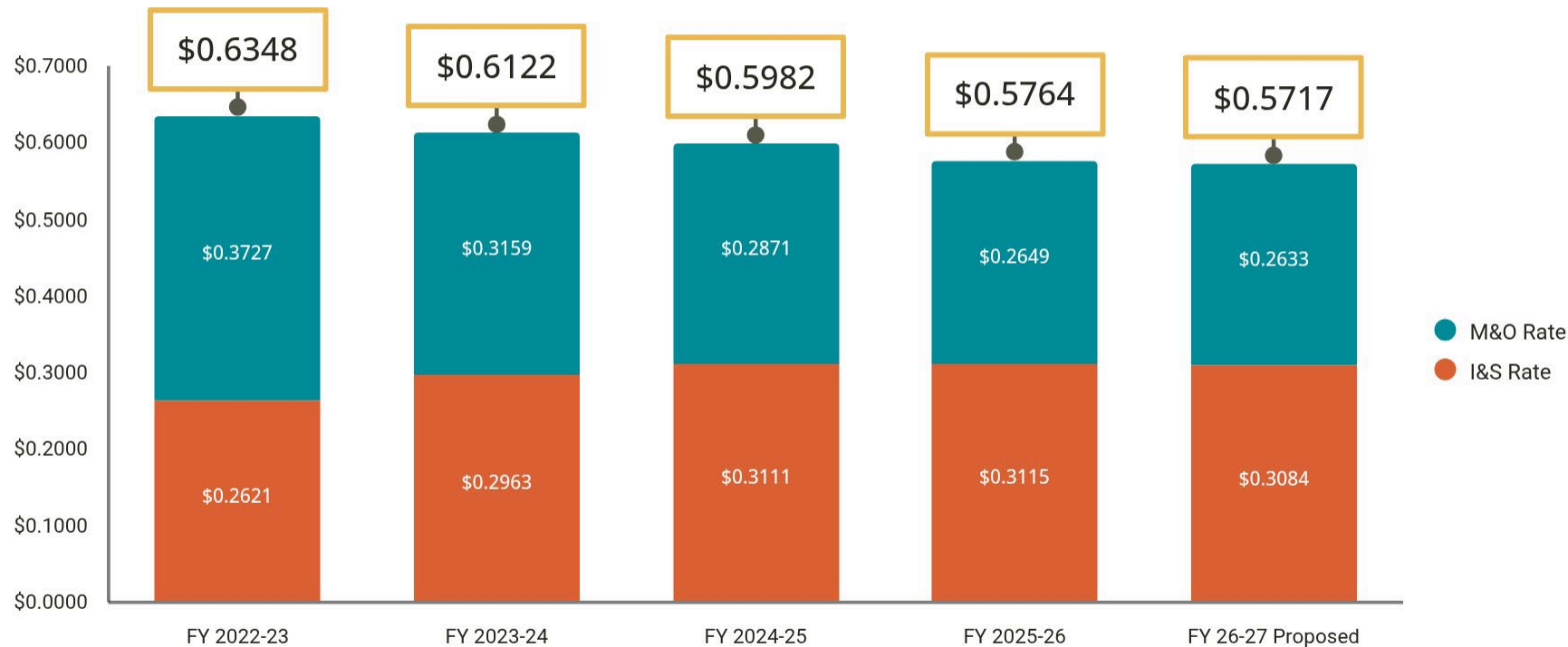
No-New-Revenue Rate
\$0.571677 / \$100

Voter Approval Tax Rate
\$0.571677 / \$100



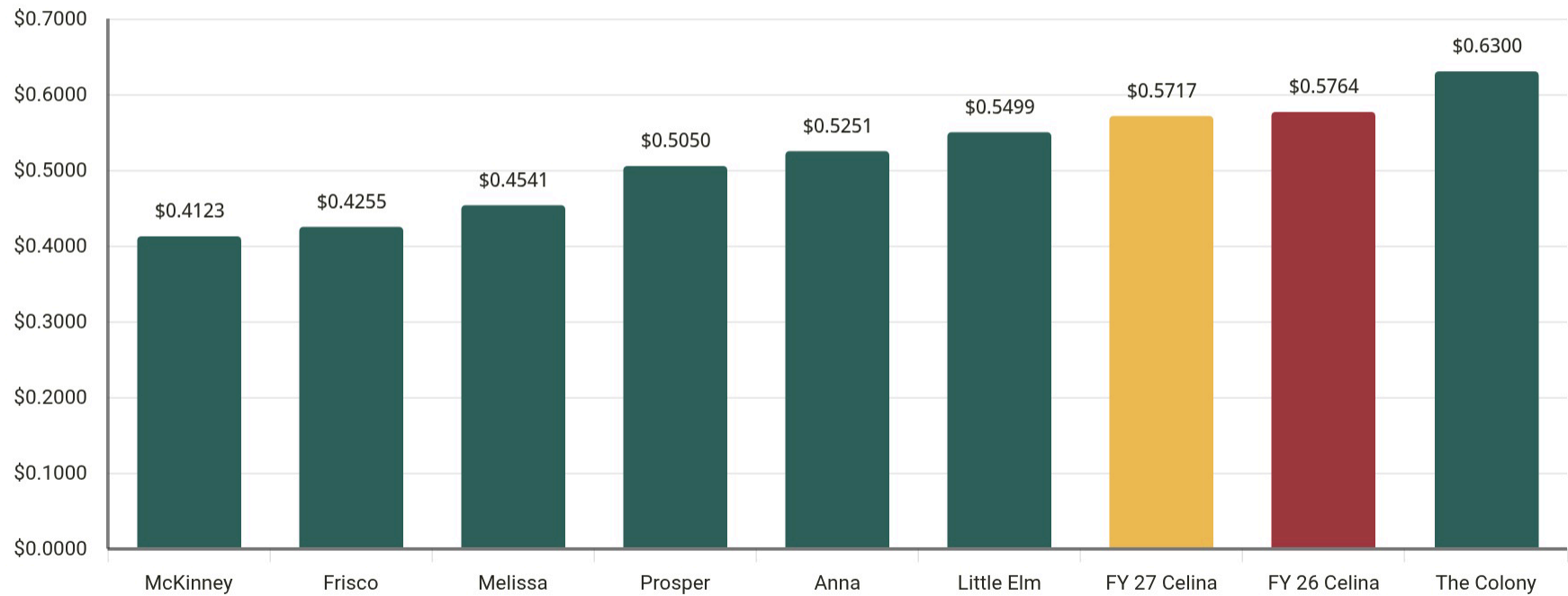
Property Tax

Property Tax Rate History



Property Tax

Comparison Data - Property Tax Rates to Neighboring Cities

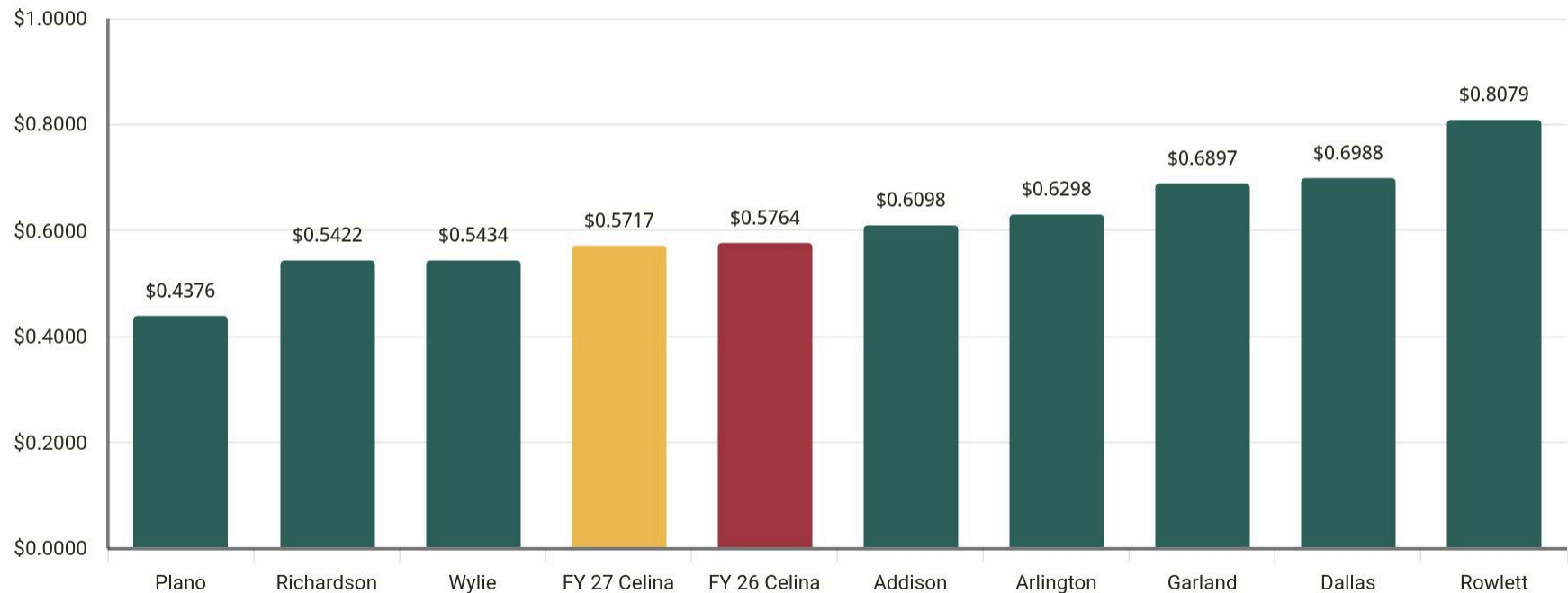


**Comparison data is from FY 2025-26.*



Property Tax

Comparison Data - Property Tax Rates to Regional Cities

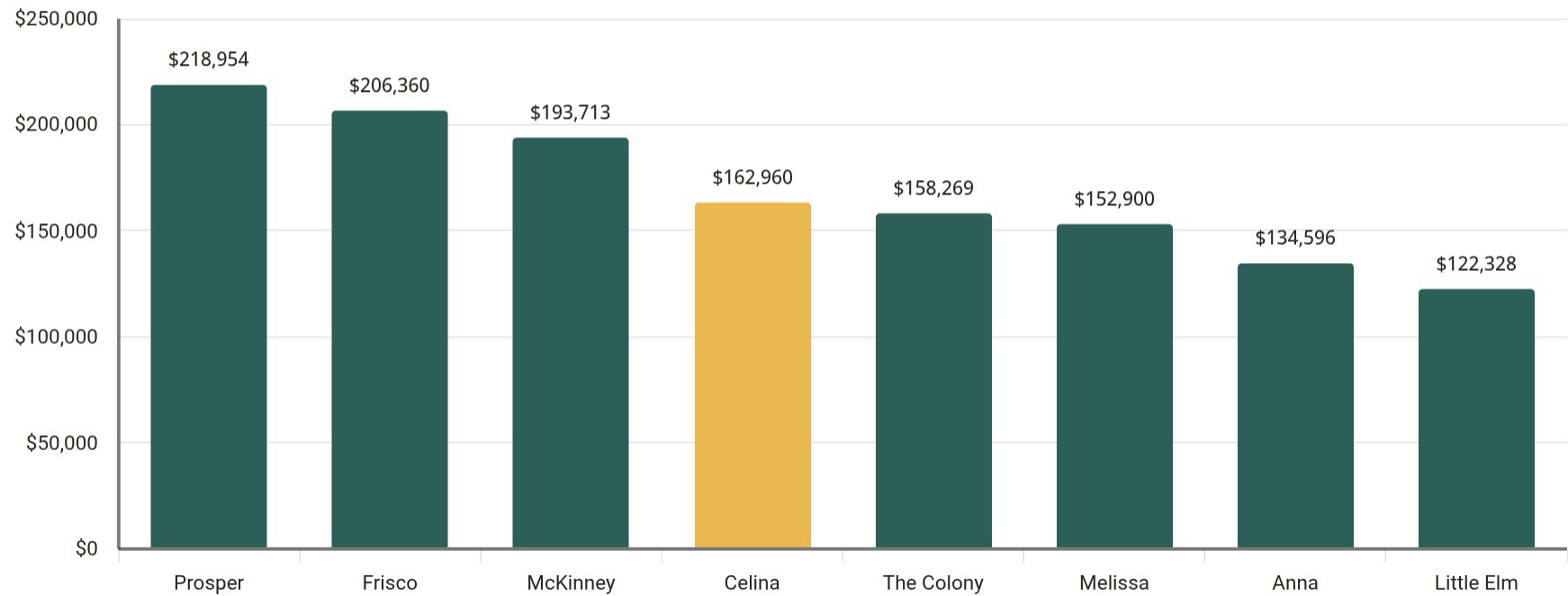


**Comparison data is from FY 2025-26.*



Property Tax

Comparison Data - Assessed Value per Capita

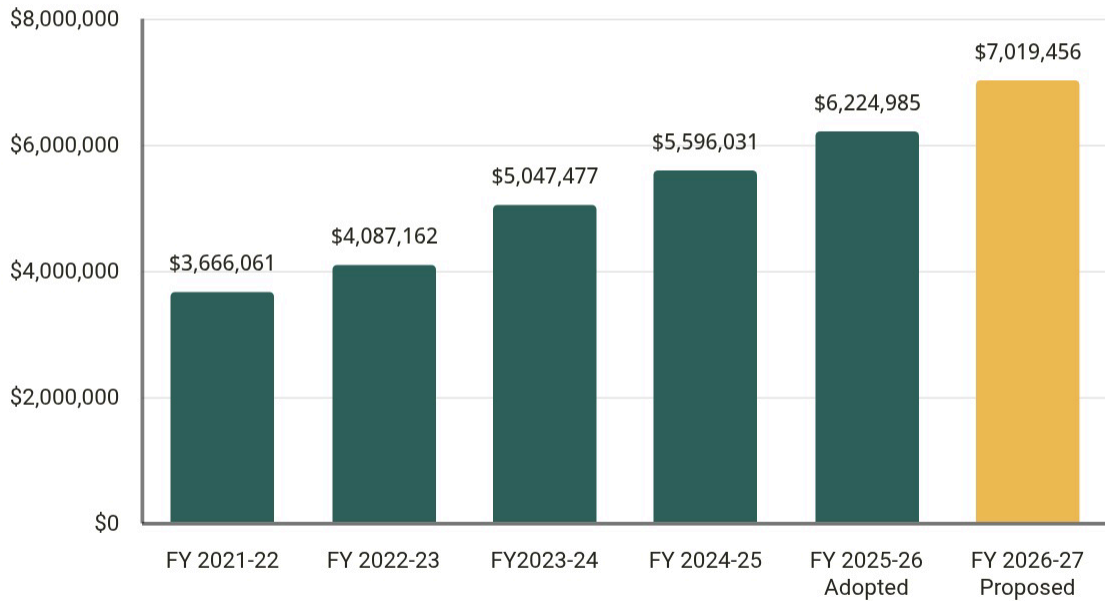


*FY 2025-26 Certified Values and FY 2025-26 Population Estimates.



Sales Tax

Net Sales Tax Revenue

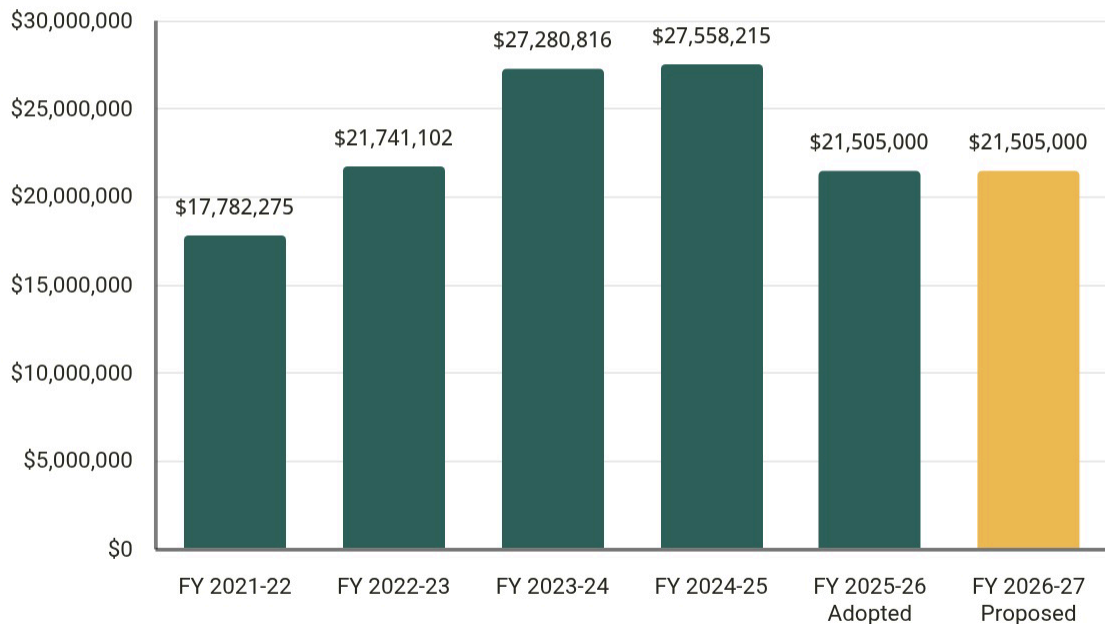


**Proposed Budget
Change**

\$794,471

▲ 12.8% from prior year budget

Development Fees



Proposed Budget Change

\$0

▲ 0.0% from prior year budget

General Fund Total New Revenue

Revenue Category	FY 2026 Adopted	FY 2027 Proposed	New Revenue
Property Tax	\$24,668,919	\$28,254,399	\$3,585,480
Sales Tax	6,224,985	7,019,456	794,471
Development Fees	21,505,000	21,505,000	-
Fines & Charges	3,702,700	4,175,036	472,336
Other Taxes	1,667,000	2,124,500	457,500
Interest	1,575,000	1,575,000	-
Grants	517,000	-	(517,000)
Contributions/Other	2,101,494	2,387,615	286,121
Transfers In	1,473,692	2,287,652	813,960
Total	\$63,435,790	\$69,328,658	\$5,892,868

General Fund Expenditures

Total Expenditures and Expenditures by Function

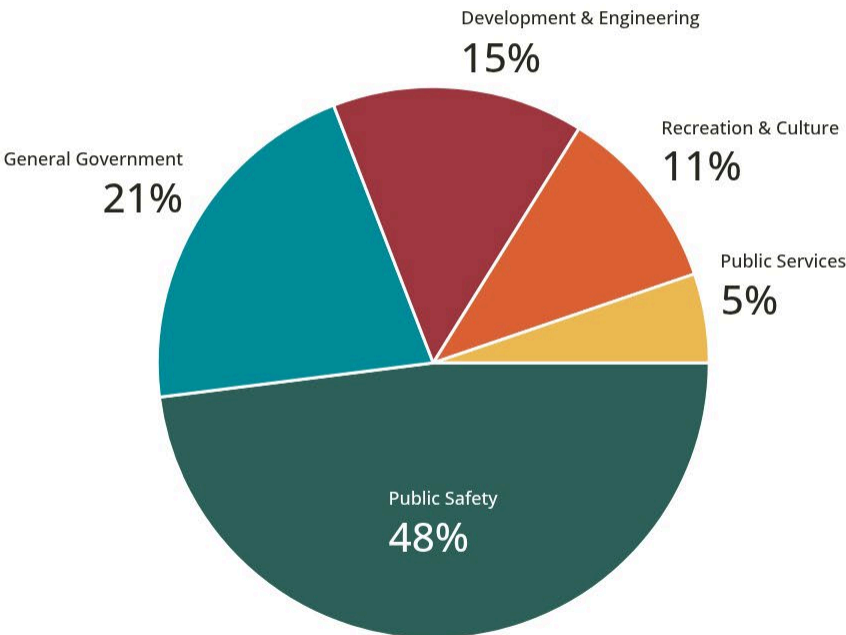
**FY 2027 Total General Fund
Expenditures**

\$69.0 M

Change in Total Expenditures

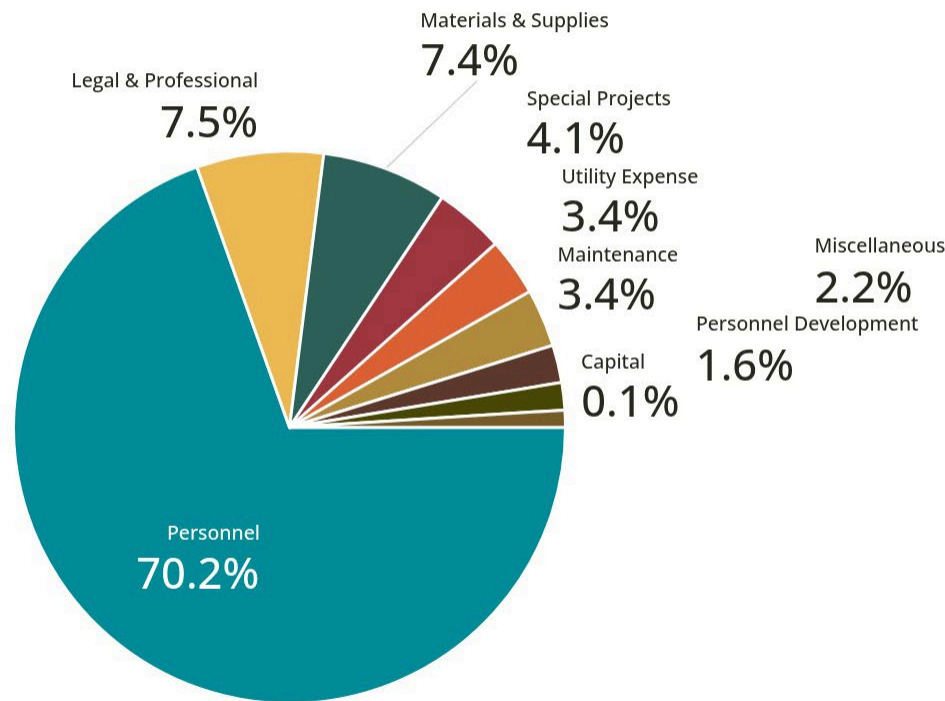
\$5.96 M

▲ 9.44% from prior year budget

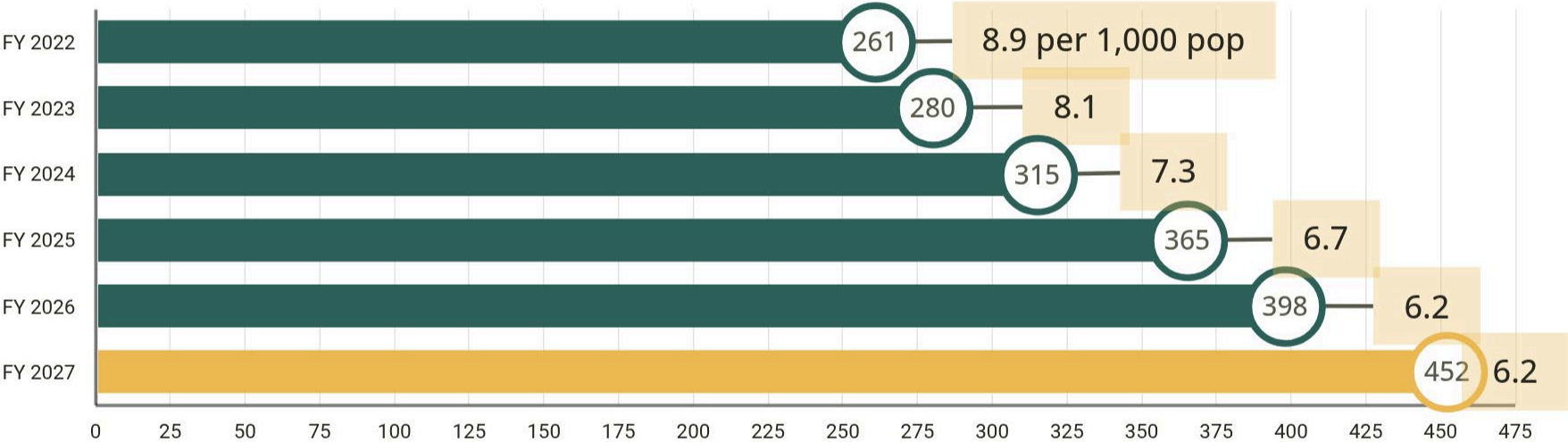


General Fund Expenditures

Expenditures by Category



City Staff Totals



Frisco	Prosper	McKinney	Anna
7.5	8.9	7.4	6.2

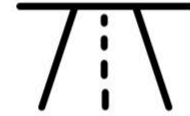
Focus Areas



Fiscal Responsibility



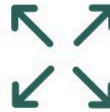
Public Safety



Infrastructure Maintenance



**Development-Related
Operations**



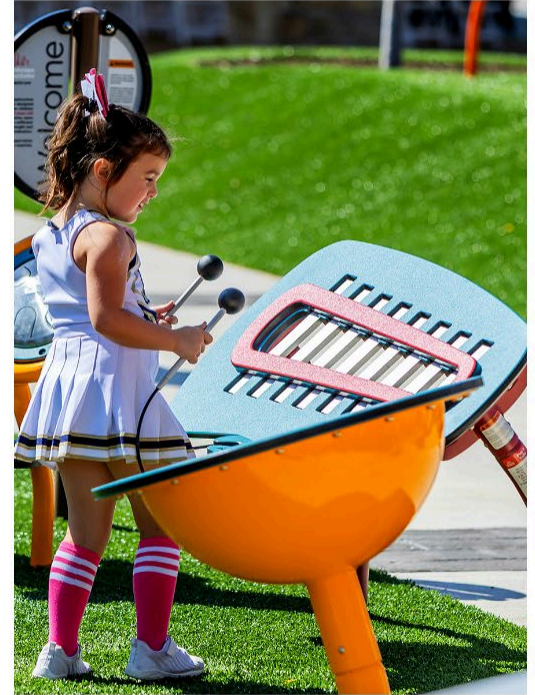
Service Expansion



**Employee Compensation &
Benefits**

Fiscal Responsibility

- 5-year financial forecast
 - Meeting fund balance requirements across 5-year forecast
 - Evaluating long-term implications of today's budget decisions
- Stabilization Fund
 - Reserving \$6.6M to protect the General Fund from volatile revenues
- Preserving General Fund capacity for essential services
 - Celina Community Development Corporation (CDC) is transferring \$536,000 to the General Fund to pay for eligible annual operating expenses
 - Moving \$971,000 in parks and recreation annual operating expenses from the General Fund to the Park Fee Fund (development fees for park land, construction, and operations)
 - Increasing General Fund capacity by \$1.5 million for police, fire, and other services



Public Safety

Fire Department

- 9 new firefighters/paramedics to implement 4-person staffing
- \$1.4m in new equipment
 - Funded in other funds (non-General Fund)

\$1.7m

Fire Department Budget Growth

11.4% ↑



9.0 FTEs

Fire Department Personnel Growth

11.1% ↑

Public Safety

Police Department

- 10.5 new positions
 - 1 Deputy Chief
 - 1 Watch Commander
 - 1 Sergeant
 - 2 Police Officers - Traffic/Motorcycle
 - 2 Police Officers - Patrol
 - 1 Commercial Vehicle Enforcement Crash Investigator
- 10.5 new positions, cont.
 - 1 Crime Prevention Specialist
 - 1 Records Coordinator
 - 0.5 part-time position to full-time - Community Engagement Coordinator
- \$971,280 in new software, equipment, and services
 - Funding split between General Fund and other funds

\$2.1m

Police Department Budget Growth

14.5% ↑

10.5 FTEs

Police Department Personnel Growth

13.0% ↑

Infrastructure Maintenance

Public Works

Streets Operations

- \$122,000 in new equipment
 - Funded in other funds (non-General Fund)

\$502,245

Public Works Budget Growth

12.4% ↑

Facilities Maintenance

- 1 new Facilities Maintenance Technician

1.0 FTEs

Public Works Personnel Growth

4.8% ↑

Development-Related Operations

Engineering

- 3 new positions
 - 1 Senior Traffic Engineer
 - 1 Engineer in Training
 - 1 Capital Improvement Program Manager
- Partially funding positions through bond program

\$604,383

Development-Related Operations Budget Growth

6.8% ↑

Development Services

- 1 new Building Plans Examiner

4.0 FTEs

Development-Related Operations Personnel Growth

6.3% ↑

Service Expansion

Downtown Center

- 10.5 new Library positions
 - 3 positions for adult services (Supervisor, Librarian, & Tech)
 - 2 positions for youth services (Librarian & Tech)
 - 1 position for technical services (Tech)
 - 9 part-time Techs and Pages, totaling 4.5 FTEs
- 1 new Receptionist position

The Clubhouse at Ousley Park

- 3 new Parks positions
 - 1 Senior Customer Service Representative
 - 3 part-time Recreation Attendants, totaling 1.5 FTEs
 - Increase Recreation Attendant hours for Senior Center, totaling 0.5 FTEs
- \$45,000 in new fitness and recreation programming

Other Services

- \$8,000 for equipment for tool lending program and volunteer clean-up events
- Code Services
- Strategic Services

\$843,962

Service Expansion Budget Growth

14.5 FTEs

Service Expansion Personnel Growth

Employee Compensation & Benefits

- General Government Compensation = \$610,221
 - Fully funding 3% step increases for eligible employees
- Police and Fire Compensation = \$831,547
 - Fully funding 3% step increases for eligible employees = \$496,659
 - Providing additional market adjustments for Police and Fire positions to maintain 50th percentile compared to benchmark cities in DFW = \$334,888
- 8% increase for health insurance and benefit premiums = \$464,257

\$1.9M

Compensation and Benefits Budget Growth



General Fund Decision Packages

Title	FTEs	General Fund	Other Funding	Total Funded
TRAINING DIVISION FULL SIZE TRUCK			55,386	55,386
PERSONNEL, PATROL WATCH COMMANDER X1	1.0	223,164	149,884	373,048
BLUE TO GOLD LEGAL ROLLCALL TRAINING		6,138		6,138
PERSONNEL, PATROL DEPUTY CHIEF	1.0	253,365	69,833	323,198
LEXIPOL TRAINING SOFTWARE		5,180		5,180
PERSONNEL, FTO TRAINING SERGEANT	1.0	200,946	62,206	263,152
MOTORS DIVISION SPARE HELMETS & COMMS X 2		7,568		7,568
PERSONNEL, RECORDS COORDINATOR X1	1.0	87,863		87,863
MOTORS DIVISION PROTECTIVE JACKET & PANTS		6,156		6,156
PERSONNEL, CVE CRASH INVESTIGATOR (APRIL HIRE)	1.0	100,124	17,759	117,883
MOTORS DIVISION HEATED WINTER GEAR		1,120		1,120
PERSONNEL, TRAFFIC DIVISION MOTORCYCLE OFFICERS X2	2.0	324,130	164,706	488,836
SUPPORT SERV, PUBLIC SAFETY OFFICER VEHICLE "COURTESY PATROL"		-	82,000	82,000
PERSONNEL, CRIME PREVENTION SPECIALIST	1.0	101,343	47,873	149,216
GRANT WRITING SUPPORT SERVICES		3,500		3,500
PERSONNEL, PATROL OFFICER X 2 (APRIL HIRE)	2.0	178,376	164,217	342,593
DRONE UNIT, DJI M4T GO-COMMAND COMPLETE DRONE KIT		15,500		15,500
DRONE UNIT, DJI 2000 POWER STATION		1,400		1,400
DRONE UNIT, RTK SUBSCRIPTION		1,500		1,500
DRONE UNIT DJI M30T BATTERIES X 4		1,720		1,720
DRONE UNIT, HOLLYLAND COSMO C2 WIRELESS TRANSMITTER		2,700		2,700
PERSONNEL, COMMUNITY ENGAGEMENT COORDINATOR X 0.5 (MAKING EXISTING)	0.5	46,199		46,199
DRONE UNIT, CZI GL 10 SEARCH LIGHT		1,500		1,500
DRONE UNIT CZI GL60 MINI GIMBAL SEARCH LIGHT		2,150		2,150
BAMBU LAB H2D 3D PRINTER		2,727		2,727
COMMUNITY SERVICES CUSTOM BRANDED TENT		1,600		1,600
FIT TEAM ACSM CERTIFICATION X 2		7,500		7,500
FIT TEAM PROMOTIONAL MATERIAL		4,000		4,000
TAC MEDIC X 6			53,475	53,475
PANASONIC TABLET MOTORS DIVISION X 4			16,982	16,982
TRAFFIC DATA COLLECTORS X 2		4,200		4,200
CNT, BRINC BALL		4,500		4,500
ADDITIONAL FITNESS EQUIPMENT		6,300		6,300
Total Police	10.5	\$ 1,602,469	\$ 884,321	\$ 2,486,790

General Fund Decision Packages

Title	FTEs	General Fund	Other Funding	Total Funded
4/4 STAFFING MODEL UPDATE FIREFIGHTER/PARAMEDICS - 9 TOTAL	9.0	1,075,149	72,000	1,147,149
STRYKER MEDICAL EQUIPMENT (APPROVED BY COUNCIL NOV 2025)			1,026,644	1,026,644
LOOSE EQUIPMENT TO BRING RESERVE ENGINE TO FRONT LINE STATUS			85,000	85,000
PPE BUNKER GEAR - NFPA 1850			140,000	140,000
POSITIVE PRESSURE FANS			23,000	23,000
TECHNICAL RESCUE EQUIPMENT			13,000	13,000
BALLISTIC VESTS AND HELMETS FOR FRONT LINE ENGINES AND AMBULANCES			15,000	15,000
TACTICAL MEDIC MED PACKS			6,000	6,000
THERMAL IMAGING CAMERAS TIC		4,800		4,800
Total Fire	9.0	\$ 1,079,949	\$ 1,380,644	\$ 2,460,593
CRACK ROUTER			22,060	22,060
AUTO FLAGGER TRAILERS 2ND REQUEST			29,427	29,427
M.E.R.T TRAILER			14,602	14,602
20FT TRAILER			7,181	7,181
GRADER BLADE ATTACHMENT			31,926	31,926
FORK ATTACHMENT			1,105	1,105
WATER TANK TRAILER IF WATER TRUCK IS NOT APPROVED			15,700	15,700
Total Streets	0.0	\$ -	\$ 122,001	\$ 122,001
Facilities Maintenance Technician	1.0	95,966	67,514	163,480
Total Facilities	1.0	\$ 95,966	\$ 67,514	\$ 163,480
Building Plan Examiner	1.0	88,239		88,239
Total Development Services	1.0	\$ 88,239	\$ -	\$ 88,239
SENIOR TRAFFIC ENGINEER	1.0	149,913		149,913
ENGINEER IN TRAINING	1.0	123,334		123,334
CAPITAL IMPROVEMENT PLAN (CIP) MANAGER	1.0	135,834		135,834
Total Engineering	3.0	\$ 409,081	\$ -	\$ 409,081
EMPLOYEE ENGAGEMENT SURVEY		30,000		30,000
Total Human Resources	0.0	\$ 30,000	\$ -	\$ 30,000
TOOL LENDING PROGRAM		4,000		4,000
Total Code Services	0.0	\$ 4,000	\$ -	\$ 4,000
DTC RECEPTIONIST	1.0	64,526		64,526
CLEAN-UP EQUIPMENT		4,000		4,000
Total Strategic Services	1.0	\$ 68,526	\$ -	\$ 68,526

General Fund Decision Packages

Title	FTEs	General Fund	Other Funding	Total Funded
ADULT SERVICES SUPERVISOR (HIRE DATE 10/1/2026)	1.0	105,257		105,257
TECHNICAL SERVICES TECHNICIAN (START DATE OF 10/1/026)	1.0	75,128		75,128
YOUTH SERVICES TECHNICIAN (HIRE DATE OF 1/4/27)	1.0	58,444		58,444
(PT) THREE (3) YOUTH SERVICES TECHNICIANS (HIRE DATE 1/4/27)	1.5	58,366		58,366
YOUTH SERVICES - TEEN LIBRARIAN (HIRE DATE 1/4/27)	1.0	69,557		69,557
ADULT SERVICES LIBRARIAN (HIRE DATE OF 1/4/27)	1.0	72,307		72,307
ADULT SERVICES TECHNICIAN (HIRE DATE OF 1/4/27)	1.0	58,444		58,444
TWO (2) PT ADULT TECHNICIANS (HIRE DATE 1/4/27)	1.0	39,047		39,047
FOUR (4) ACCOUNT SERVICES - PAGES (START DATE JANUARY 15, 2027)	2.0	43,756		43,756
Total Library	10.5	\$ 580,306	\$ -	\$ 580,306
SENIOR CUSTOMER SERVICE REPRESENTATIVE	1.0	71,182		71,182
THREE (3) PT RECREATION ATTENDANTS	1.5	61,914		61,914
NEW FITNESS AND RECREATION PROGRAMMING FOR CLUBHOUSE		45,000		45,000
RECREATION ATTENDANT HOURS INCREASE - SENIOR CENTER STAFF	0.5	21,034		21,034
Total Parks	3.0	\$ 199,130	\$ -	\$ 199,130
VEHICLE TELEMATICS			38,469	38,469
KEY MANAGEMENT			8,103	8,103
Total Fleet	0.0	\$ -	\$ 46,572	\$ 46,572
Total General Fund	39.0	\$ 4,157,666	\$ 2,501,052	\$ 6,658,718

General Fund Headcount

Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 EOY Total	FY 2027 Decision Package	FY 2027 Proposed
General Fund							
City Manager's Office	9.00	9.00	8.00	3.00	3.00	-	3.00
City Secretary's Office	2.00	2.00	2.00	2.00	2.00	-	2.00
Strategic Services	-	-	-	6.00	6.00	1.00	7.00
GIS	3.00	3.00	4.00	4.00	4.00	-	4.00
Finance	11.00	13.00	13.00	13.00	13.00	-	13.00
Human Resources	3.00	4.00	5.00	5.00	5.00	-	5.00
Information Technology	4.00	5.00	6.00	9.00	10.00	-	10.00
Municipal Court	2.00	3.00	3.00	3.00	3.00	-	3.00
Facility Maintenance	2.00	2.00	2.00	3.00	3.00	1.00	4.00
Total General Government	36.00	41.00	43.00	48.00	49.00	2.00	51.00
Building Inspections	30.00	32.00	36.00	25.00	25.00	1.00	26.00
Planning	-	-	-	12.00	12.00	-	12.00
Code Services	-	-	-	4.00	4.00	-	4.00
Engineering	16.00	18.00	22.00	22.00	22.00	3.00	25.00
Total Development & Engineering	46.00	50.00	58.00	63.00	63.00	4.00	67.00
Library	5.50	7.50	8.50	10.50	10.50	10.50	21.00
Marketing and Special Events	5.50	7.00	7.00	7.00	7.00	-	7.00
Parks and Recreation	15.25	19.25	20.25	22.75	22.75	3.00	25.75
Total Culture & Recreation	26.25	33.75	35.75	40.25	40.25	13.50	53.75
Fire/EMS	47.00	60.00	68.00	81.00	81.00	9.00	90.00
Police	51.00	63.00	71.00	77.00	81.00	10.50	91.50
Total Public Safety	98.00	123.00	139.00	158.00	162.00	19.50	181.50
Streets	8.00	12.00	15.00	18.00	18.00	-	18.00
Total Public Services	8.00	12.00	15.00	18.00	18.00	-	18.00
Total General Fund	214.25	259.75	290.75	327.25	332.25	39.00	371.25

FTEs Added Since
FY 2023

157.0

73.3% ↑

General Fund Total New Expenditures

By Category

Expenditure Category	FY 2025 - 26 Adopted	FY 2026 - 27 Proposed	New Expenditures
Personnel	\$43,633,670	\$48,062,647	\$4,428,977
Personnel Development	1,019,126	1,268,305	249,179
Legal & Professional	4,662,169	5,306,672	644,503
Materials & Supplies	4,330,759	5,086,801	756,042
Maintenance	2,041,211	2,340,540	299,329
Utility Expense	1,903,636	2,353,968	450,332
Miscellaneous	1,683,201	1,523,576	(159,625)
Special Projects	2,417,240	3,031,170	613,930
Capital	1,380,183	53,945	(1,326,238)
Total Expenditures	\$63,071,195	\$69,027,624	\$5,956,429



Proprietary Funds (Utilities)

Water and Wastewater Fund



Water and Wastewater Five-Year Forecast

	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
Beginning Fund Balance	\$23.68M	\$22.20M	\$32.62M	\$27.84M	\$23.32M	\$30.14M	\$37.10M	\$44.12M
Total Revenue	56.20M	58.00M	57.23M	63.26M	72.89M	82.38M	94.20M	106.45M
Total Expenditures	-37.98M	-48.86M	-48.84M	-58.48M	-69.73M	-79.31M	-91.28M	-103.17M
Total Transfers	-9.27M	-11.17M	-13.17M	-9.30M	3.67M	3.89M	4.10M	4.07M
Ending Fund Balance	\$32.62M	\$20.16M	\$27.84M	\$23.32M	\$30.14M	\$37.1M	\$44.12M	\$51.47M
Fund Balance % of Expenditures	86%	41%	57%	40%	43%	47%	48%	50%
Days of Working Capital	313	151	208	146	158	171	176	182

Five-Year Forecast Assumptions

	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected	FY 2030-31 Projected
Water Sales	7%	17%	16%	16%	15%
Wastewater Sales	21%	19%	17%	16%	15%
Operations	13%	7%	17%	11%	14%
Debt (City)	21%	25%	15%	20%	15%
Debt (UTRWD)	57%	33%	-3%	6%	8%
Future Bond Sales	\$69.11M	\$64.03M	\$58.95M	\$9.71M	\$20.33M

Water Utilities Revenue

Total Revenue and Revenue by Category

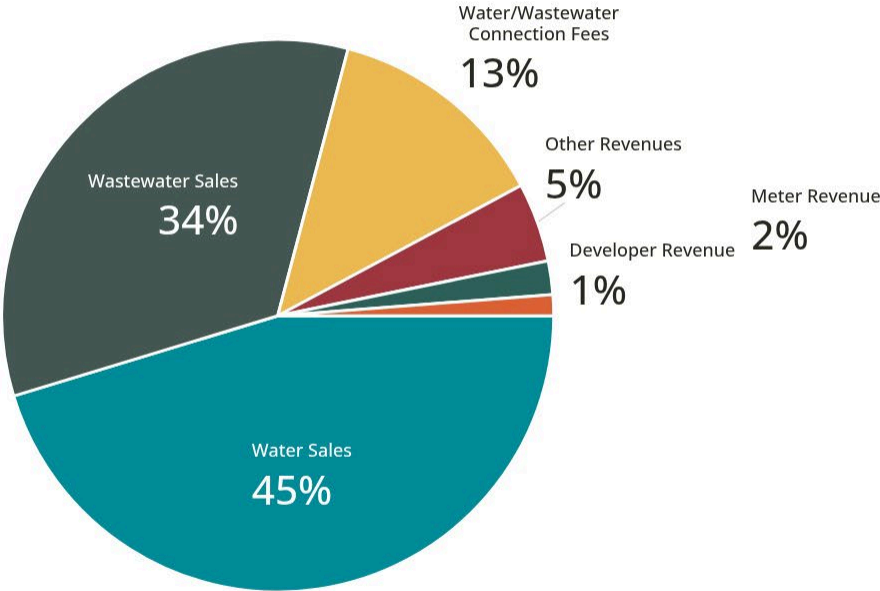
FY 2027 Total W/WW Fund Revenue

\$63.3M

Change in Total Expenditures

\$5.3M

▲ 9.1% from prior year budget



Water Utilities New Revenue

Revenue Category	FY 2026 Adopted	FY 2027 Proposed	New Revenue
Water Sales	\$26,878,152	\$28,665,071	\$1,786,919
Wastewater Sales	17,696,000	21,381,276	3,685,276
Connection Fees	8,620,000	8,268,750	-351,250
Meter Revenue	1,248,000	1,248,000	-
Developer Revenue	750,000	775,000	25,000
Fines & Fees	285,400	285,400	-
Miscellaneous	480,000	480,000	-
Interest Income	2,040,000	2,160,000	120,000
Total	\$57,997,552	\$63,263,497	\$5,265,945

Water Utilities Expenditures

Total Expenditures and Expenditures by Function

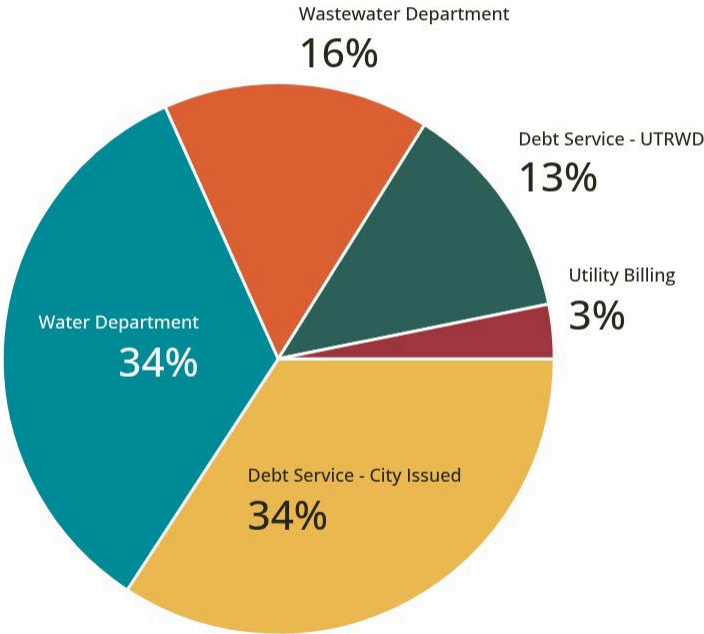
FY 2027 Total W/WW Fund Expenditures

\$58.5M

Change in Total Expenditures

\$9.6 M

▲ 19.7% from prior year budget



Fiscal Responsibility

- 5-year financial forecast
 - Meeting fund balance requirements across 5-year forecast
 - Evaluating long-term implications of today's budget decisions
- Performing an annual rate analysis to evaluate growth, revenue, capital, and inflationary pressures
- 4% increase to water and wastewater rates recommended for FY 2027 to be implemented in the spring
- Future Infrastructure Fund
 - Reserving \$49.0 million to protect future rates from large spikes due to capital projects



Infrastructure Maintenance

Water

- 3.0 new FTEs = \$512,727
 - Water Quality Supervisor
 - Water Quality Crew Leader
 - Water Quality Technician
- \$1.1 million increase in treated water purchases from Upper Trinity Regional Water District

\$1.8M

Water Department Budget Growth

10.0% ↑



3.0 FTEs

Water Department Personnel Growth

10.3% ↑

Infrastructure Maintenance

Wastewater

Wastewater Collections

- \$323,400 for new septic tank truck
- \$45,200 for new flow monitoring system
- \$800,368 increase to wastewater treatment charges from Upper Trinity Regional Water District

\$1.5M

Wastewater Department Budget Growth

10.0% ↑

Wastewater Treatment

- 5.0 new FTEs for new Water Reclamation Facility
 - 4 Water Reclamation Facility Operators
 - 1 Lead Water Reclamation Facility Operator
- \$308,805 increase to materials, supplies, and contract services

5.0 FTEs

Wastewater Department Personnel Growth

20.8% ↑

Water Utilities Decision Packages

Title	FTEs	Utility Fund	Other Funding	Total Funded
WATER QUALITY SUPERVISOR	1.0	184,961		184,961
WATER QUALITY CREW LEADER	1.0	174,038		174,038
WATER QUALITY TECHNICIAN	1.0	153,728		153,728
Total Water	3.0	\$ 512,727	\$ -	\$ 512,727
SEPTIC TANK TRUCK		323,400		323,400
RH BORDEN I&I STUDY		45,200		45,200
Total Wastewater Collections	0.0	\$ 368,600	\$ -	\$ 368,600
WRF OPERATORS NCCMUD PLANT	4.0	361,906		361,906
Lead operator	1.0	155,088		155,088
Total Wastewater Treatment	5.0	\$ 516,994	\$ -	\$ 516,994
Total Water/Wastewater Fund	8.0	\$ 1,398,321	\$ -	\$ 1,398,321

Water Utilities Headcount

Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 EOY Total	FY 2027 Decision Package	FY 2027 Proposed
Utility Funds							
Water	23.00	23.00	25.00	29.00	29.00	3.00	32.00
Wastewater Collection	13.00	15.00	19.00	13.00	13.00	-	13.00
Wastewater Treatment	-	-	-	11.00	11.00	5.00	16.00
Utility Billing	6.00	7.00	8.00	9.00	9.00	-	9.00
Fleet	1.00	-	-	-	-	-	-
Total Water & Wastewater Fund	43.00	45.00	52.00	62.00	62.00	8.00	70.00

FTEs Added Since
FY 2023

27.0

62.8% ↑

Water Utilities Total New Expenditures

By Department

Department	FY 2025 - 26 Adopted	FY 2026 - 27 Proposed	New Expenditures
Water Department	\$18,105,187	\$19,921,423	\$1,816,236
Wastewater Collections	5,904,458	6,662,442	757,984
Wastewater Treatment	1,681,251	2,468,844	787,593
Utility Billing	1,774,856	1,860,251	85,395
Debt Service - City Issued	16,599,087	20,013,876	3,414,789
Debt Service - UTRWD	4,798,505	7,556,831	2,758,326
Total	\$48,863,344	\$58,483,667	\$9,620,323

Stormwater Drainage Fund



Stormwater Drainage Five-Year Forecast

	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
Beginning Fund Balance	\$10.52M	\$4.59M	\$10.65M	\$8.49M	\$11.51M	\$10.77M	\$10.23M	\$9.84M
Total Revenue	2.22M	1.78M	2.35M	2.50M	2.70M	2.95M	3.15M	3.40M
Total Expenditures	-3.52M	-3.11M	-5.41M	-3.35M	-3.31M	-3.36M	-3.41M	-3.46M
Total Transfers	1.43M	\$0.92M	\$0.92M	3.87M	-\$0.13M	-\$0.13M	-\$0.13M	-\$0.13M
Ending Fund Balance	\$10.65M	\$4.16M	\$8.49M	\$11.51M	\$10.77M	\$10.23M	\$9.84M	\$9.65M
Fund Balance % of Expenditures	297%	130%	154%	331%	313%	293%	278%	269%

Five-Year Forecast Assumptions

	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected	FY 2030-31 Projected
Stormwater Drainage Fees	35.0%	9.0%	10.0%	8.0%	9.0%
Operations	33.0%	10.0%	3.0%	3.0%	3.0%
Capital	-91.0%	324.0%	0.0%	0.0%	0.0%

Infrastructure Maintenance

Stormwater Drainage

- 2.0 new FTEs = \$265,259
 - 1 Stormwater Compliance Manager
 - 1 Vac Truck Operator
- \$112,554 for new equipment
 - Mini-excavator
 - Dump Trailer
- \$1.75M for annual drainage improvements



\$231,698

Stormwater Drainage Budget Growth

7.4% ↑

2.0 FTEs

Stormwater Drainage Personnel Growth

25.0% ↑

Stormwater Drainage Decision Packages

Title	FTEs	Utility Fund	Other Funding	Total Funded
STORMWATER & WATER CONSERVATION COMPLIANCE MANAGER	1.0	186,516		186,516
VAC TRUCK OPERATOR	1.0	78,743		78,743
MINI EXCAVATOR		95,858		95,858
DUMP TRAILER		16,696		16,696
Total Stormwater	2.0	\$ 377,813	\$ -	\$ 377,813

Stormwater Drainage Headcount

Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 EOY Total	FY 2027 Decision Package	FY 2027 Proposed
Stormwater & Drainage Fund	4.00	4.00	4.00	8.00	8.00	2.00	10.00

FTEs Added
Since
FY 2023

6.0

150.0% ↑

Solid Waste Fund



Solid Waste Fund

- **Pass-through fund**
 - Collect revenue from trash/recycling fees
 - Pay contractor for trash/recycling services
- **Revenues and expenditures are lower**
 - Transitioned service providers to CWD during FY 2026
 - CWD lowered rates, resulting in less revenues and less expenditures
- **Assume 2,000 new residential accounts per year**



Monthly Fee Comparison

City	Water	Sewer	Solid Waste	Stormwater	Total
The Colony	\$60.33	\$41.95	\$22.61	\$4.00	\$128.89
Little Elm	\$71.93	\$44.86	\$18.93	\$3.35	\$139.07
Frisco	\$57.71	\$62.52	\$23.00	\$7.00	\$150.23
McKinney	\$58.25	\$67.10	\$20.36	\$5.25	\$150.96
Average	\$68.41	\$63.47	\$21.57	\$4.48	\$157.93
Prosper	\$69.31	\$68.28	\$23.33	\$5.15	\$166.07
Melissa	\$77.71	\$75.22	\$19.92	\$0.00	\$172.85
Celina	\$70.84	\$77.75	\$19.48	\$7.90	\$175.97
Anna	\$81.19	\$70.10	\$22.70	\$3.20	\$177.19

Note: Assumes 7,500 gallons of water and 5,000 gallons of wastewater; ¾" meters in comparison cities; and 1" meter for Celina.



Special Revenue and Other Funds

Community Development Corporation (CDC)

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 6,233,998	\$ 7,643,129	\$ 7,659,389	\$ 7,659,389	\$ 8,856,228
Revenues					
Taxes	\$ 2,907,044	\$ 3,368,430	\$ 3,368,430	\$ 3,368,430	\$ 4,274,178
TIRZ Agreements	(120,293)	(144,352)	(144,352)	(150,610)	(188,263)
Miscellaneous Revenue	11	-	-	-	-
Interest Income	290,335	300,000	300,000	307,000	332,109
Total Revenues	\$ 3,077,098	\$ 3,524,078	\$ 3,524,078	\$ 3,524,820	\$ 4,418,024
Expenditures					
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total available resources less expenditures	\$ 9,311,095	\$ 11,167,207	\$ 11,183,467	\$ 11,184,209	\$ 13,274,252
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	(1,651,706)	(2,327,981)	(2,327,981)	(2,327,981)	(2,872,694)
Total other financing sources (uses)	\$ (1,651,706)	\$ (2,327,981)	\$ (2,327,981)	\$ (2,327,981)	\$ (2,872,694)
Fund Balance, End of Year	\$ 7,659,389	\$ 8,839,226	\$ 8,855,486	\$ 8,856,228	\$ 10,401,558

Economic Development Corporation (EDC)

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Working Capital, Beginning of Year	\$ 4,323,546	\$ 2,724,772	\$ 2,950,439	\$ 2,950,439	\$ 861,571
Revenues					
Taxes	\$ 2,907,044	\$ 3,368,430	\$ 3,368,430	\$ 3,368,430	\$ 4,274,178
Sales Tax Contra	(21,865)	(182,500)	(182,500)	(205,100)	(657,750)
Other Revenues	29,810	50,000	50,000	30,000	50,000
Interest Income	119,215	75,540	75,540	40,671	23,406
Total Revenues	\$ 3,034,204	\$ 3,311,470	\$ 3,311,470	\$ 3,234,001	\$ 3,689,834
Expenditures					
Personnel Costs	\$ 763,779	\$ 959,472	\$ 959,472	\$ 948,607	\$ 1,058,802
Legal & Professional	46,155	48,000	48,000	39,902	43,000
Utilities	89,479	83,883	83,883	83,883	67,830
General & Administrative	782,431	1,310,287	1,310,287	1,254,425	993,477
Debt Service	593,901	594,137	594,137	594,778	595,990
Capital Acquisitions	2,000,000	1,000,000	2,250,000	2,250,000	1,000,000
TIRZ Agreements	76,565	110,000	110,000	96,275	133,398
Total Expenditures	\$ 4,352,311	\$ 4,105,779	\$ 5,355,779	\$ 5,267,869	\$ 3,892,497
Total available resources less expenditures	\$ 3,005,439	\$ 1,930,463	\$ 906,130	\$ 916,571	\$ 658,908
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total other financing sources (uses)	\$ (55,000)	\$ (55,000)	\$ (55,000)	\$ (55,000)	\$ (55,000)
Working Capital, End of Year	\$ 2,950,439	\$ 1,875,463	\$ 851,130	\$ 861,571	\$ 603,908

Other Funds

Street Construction

- Supports street maintenance and capital improvements
- Funded by transfers from the General Fund when fund balance is greater than 25%
- Proposing \$4.0 million expenditure budget connected to 5-Year CIP

Roadway Impact

- Supports street capital projects
- Funded by fees from new development
- Restricted to specific uses
- Proposing \$3.0 million expenditure budget connected to 5-Year CIP

Park Fee

- Supports park land acquisition, capital improvements, and operations
- Funded by fees from new development
- Proposing \$9.3 million expenditure budget
 - Contractual developer payments
 - Parks operating costs
 - Parks capital projects (5-Year CIP)

Other Funds

Downtown

- Supports the City's main street program
- Funded by Downtown Golf Tournament fundraiser
- Proposing \$106,186 in expenditures
 - Golf tournament
 - Downtown pop-up events
 - Downtown initiatives

General VERF

- Supports replacement of City vehicles and equipment and fleet operations
- Funded by transfers from the General Fund based on vehicle replacement values
- Proposing \$3.0 million for vehicle replacement and fleet operations

Road Capital Recovery Fees

- Supports street capital projects
- Funded by fees from new development
- Proposing \$8.9 million in expenditures connected to the 5-Year CIP

Other Funds

Capital Acquisition

- Supports the acquisition of capital equipment
- Funded by transfers from the General Fund when fund balance is greater than 25%
- Proposing \$7.15 million in expenditures
 - Capital equipment associated with new positions
 - Annex building HVAC
 - FF&E for new facilities
 - Street maintenance equipment
 - Public safety equipment

Technology

- Supports technology infrastructure improvements
- Funded by fees from new development
- Proposing \$843,100 for capital equipment and software purchases

Other Funds

Integrity

- Supports community enhancement projects
- Funded by lease revenues for cell towers and warning device fees
- Proposing \$1.97 million in expenditures
 - Parks Master Plan
 - Neighborhood Integrity Program
 - Facade grants
 - Incentive agreement

Tree Mitigation

- Supports tree planting and management for City projects
- Funded by tree mitigation fees for new development
- Proposing \$15,000 for arbor day tree program

Utility Impact Fees

- Supports water and wastewater capital improvements
- Funded by fees from new development
- Restricted in use
- Proposing \$7.0 million in expenditures connected to 5-year CIP

Other Funds

Utility Capital Recovery Fees

- Supports water and wastewater capital improvements
- Funded by fees from new development
- Proposing \$4.3 million in expenditures connected to 5-year CIP

TIRZ 11

- Supports the TIRZ 11 zone in Downtown
- Funded through property tax and sales tax growth within the zone
- Proposing \$2.1 million in expenditures for authorized projects

Developer Capital Fees

- Supports development agreement incentives
- Funded by fees from new development
- Designated funds for the payment or reimbursement of fees
- Proposing \$4.6 million in expenditures

Other Funds Summary

Fund	FY 2026-27 Revenue	FY 2026-27 Expenditure	Ending Fund Balance
Street Construction	\$2,715,000	\$4,000,000	\$2,377,592
Roadway Impact Fee	3,700,000	3,000,000	7,879,431
Park Fee	4,600,000	9,276,179	13,450,323
Downtown	110,000	106,186	137,927
General VERF	3,560,293	3,006,555	9,902,637
Seizures & Forfeitures	10,600	10,000	25,794
Court Funds	7,800	60,000	178,157
Capital Acquisition	1,350,000	7,152,811	2,980,637
Road Capital Recovery Fee	3,100,000	8,922,901	1,783,139
Technology Fee	940,000	843,100	3,015,870
Integrity	455,000	1,965,000	1,739,453
Tree Mitigation Fee	410,000	15,000	3,543,030

Other Funds Summary

Fund	FY 2026-27 Revenue	FY 2026-27 Expenditure	Ending Fund Balance
Utility Impact	\$5,300,000	\$7,000,000	\$11,627,387
Utility Capital Recovery	4,980,000	4,261,000	17,175,474
Utility VERF	1,617,196	1,116,976	1,507,420
TIRZ #11	2,272,957	2,202,702	2,124,702
Developer Capital Fees	5,685,000	4,589,878	13,104,298
PEG	7,000	25,000	45,027
Future Infrastructure	4,150,000	0	49,058,753
Stabilization	265,000	0	6,641,206
Hotel	11,800	0	81,030
Grants	4,200	0	5,299
Donations	5,450	0	22,383
Other Funds Total	\$45,257,296	\$57,553,288	\$148,406,969



conduit
architecture + design

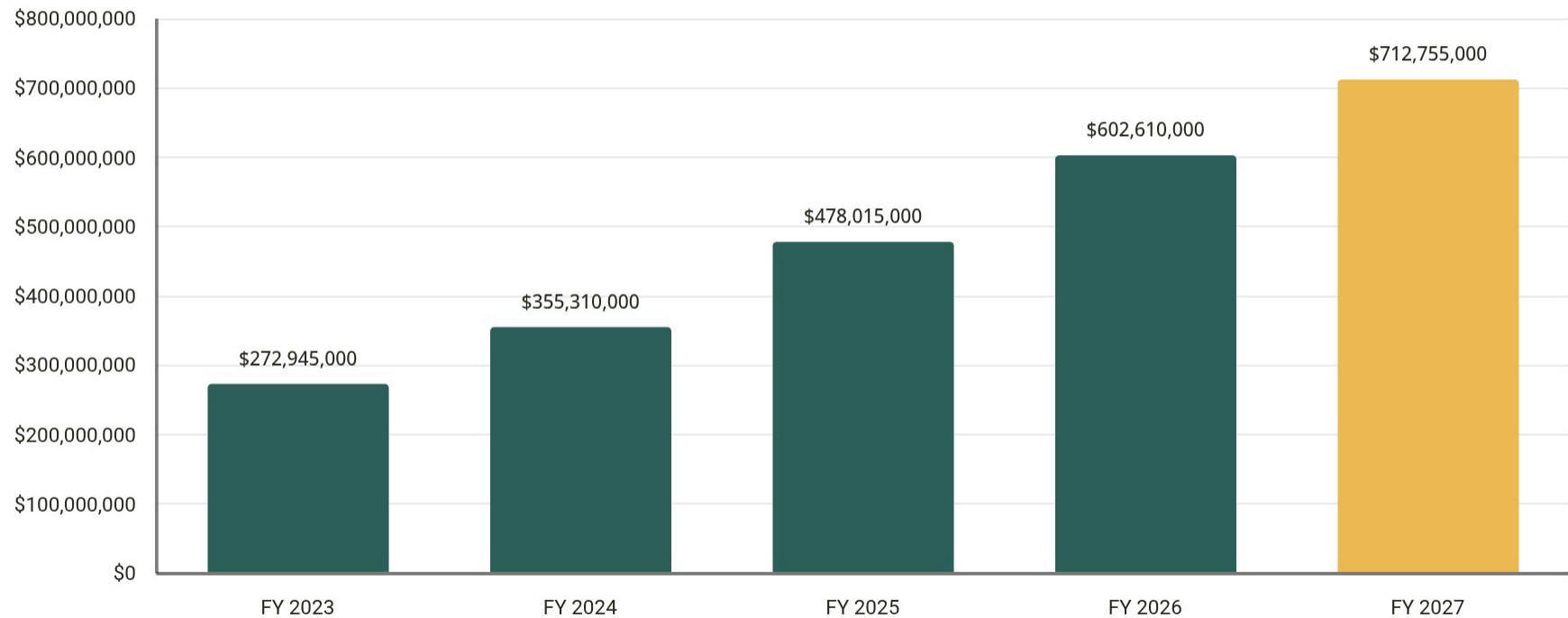
Bond Rating History

Fiscal Year	Moody's Rating	S&P's Rating
FY 2021-22	Aa3	AA
FY 2022-23	Aa2	AA
FY 2023-24	Aa1	AA
FY 2024-25	Aa1	AA
FY 2025-26	Aa1	AA

Total Outstanding Debt

Type	Outstanding Principal 9/30/2025	Percent	Outstanding Principal 9/30/2026	Percent	Increase (Decrease) principal
Property Tax Supported	\$355,500,000	59%	\$412,165,000	58%	\$56,665,000
Water & Sewer	219,025,000	36%	273,380,000	38%	54,355,000
Community Development Corporation	28,085,000	5%	27,210,000	4%	(875,000)
Total Outstanding Debt	\$602,610,000	100%	\$712,755,000	100%	\$110,145,000

Outstanding Debt History



Current and Recent Bond Funded Projects

Parks

- Wilson Creek Park Phase 1
- Ousley Park stream restoration
- Old Celina Park playground
- Earthman Park land acquisition



Current and Recent Bond Funded Projects

Roads

- Ownsby Parkway from Preston to Coit
- Sunset Boulevard asphalt improvements
- Celina Parkway from Outer Loop to FM 428
- Coit Road from Vest Ln to Choate Pkwy
- Oklahoma Drive from Pecan to Malone
- New Mexico Drive



Current and Recent Bond Funded Projects

City Facilities

- Downtown Center and parking garage
- Fire Station #4, fire truck, and ambulance
- Public Works campus parking lot
- The Clubhouse at Ousley Park



Current and Recent Bond Funded Projects

Water and Wastewater

- Legacy Hills Water Reclamation Facility
- Southeast Pump Station
- Downtown Water Reclamation Facility Ph 2
- Water wells (design)
- Sewer interceptors and lines
- Water transmission and lines





Overall Budget Summary - Major Funds

Expenditure Change - All Funds

Fund	FY 2025-26	FY 2026-27	Change
General Fund	\$69,106,624	\$76,009,129	\$6,902,505
Debt Service Fund	31,623,576	35,155,887	3,532,311
Special Revenue Funds	11,876,232	19,029,343	7,153,111
Other Governmental Funds	35,953,735	26,082,267	-9,871,468
Water/Wastewater	60,035,547	67,783,424	7,747,877
Stormwater Drainage	3,197,815	3,479,013	281,198
Solid Waste	6,322,600	4,340,675	-1,981,925
Other Utilities Funds	22,816,416	12,377,976	-10,438,440
CIP Funds	135,318,643	278,019,049	142,700,406
CDC	2,327,981	2,872,694	544,713
EDC	4,160,779	3,947,497	-213,282
Total	\$382,739,948	\$529,096,954	\$146,357,006

Average Monthly Rate Impact

Type	FY 2025-26	FY 2026-27	Change	% Change
Average Home Taxable Value	\$603,648	\$582,454	-\$21,194	-3.5%
Property Tax	\$289.95	\$277.48	-\$12.47	-4.3%
Water	70.84	70.84	0.00	0.0%
Wastewater	77.75	77.75	0.00	0.0%
Solid Waste	21.71	19.48	-2.23	-10.3%
Stormwater	7.90	7.90	0.00	0.0%
Total	\$468.15	\$453.45	-\$14.70	-3.1%

Water and Wastewater rate increases will be considered in Spring of 2027

Solid Waste rates may change in December 2026 based on contractual CPI adjustment

Position Summary

Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 EOY Total	FY 2027 Decision Package	FY 2027 Proposed
City Manager's Office	9.00	9.00	8.00	3.00	3.00	-	3.00
City Secretary's Office	2.00	2.00	2.00	2.00	2.00	-	2.00
Strategic Services	-	-	-	6.00	6.00	1.00	7.00
GIS	3.00	3.00	4.00	4.00	4.00	-	4.00
Finance	11.00	13.00	13.00	13.00	13.00	-	13.00
Human Resources	3.00	4.00	5.00	5.00	5.00	-	5.00
Information Technology	4.00	5.00	6.00	9.00	10.00	-	10.00
Municipal Court	2.00	3.00	3.00	3.00	3.00	-	3.00
Facility Maintenance	2.00	2.00	2.00	3.00	3.00	1.00	4.00
Total General Government	36.00	41.00	43.00	48.00	49.00	2.00	51.00
Building Inspections	30.00	32.00	36.00	25.00	25.00	1.00	26.00
Planning	-	-	-	12.00	12.00	-	12.00
Code Services	-	-	-	4.00	4.00	-	4.00
Engineering	16.00	18.00	22.00	22.00	22.00	3.00	25.00
Total Development & Engineering	46.00	50.00	58.00	63.00	63.00	4.00	67.00

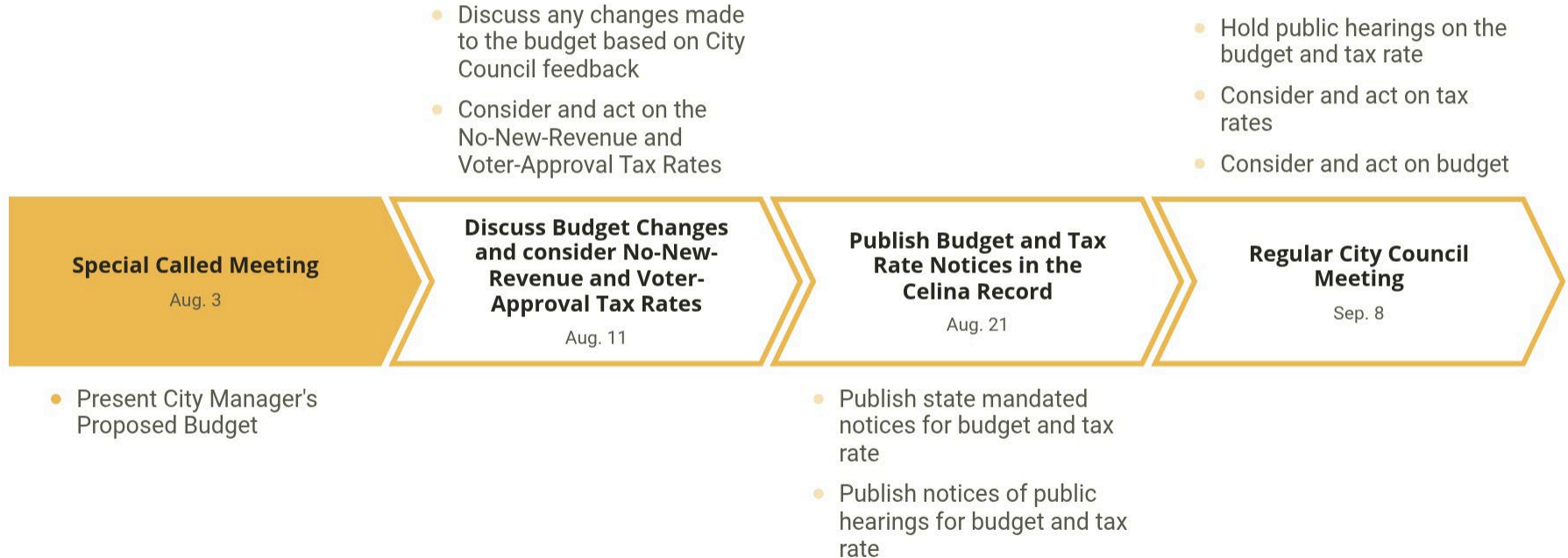
Position Summary

Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 EOY Total	FY 2027 Decision Package	FY 2027 Proposed
Library	5.50	7.50	8.50	10.50	10.50	10.50	21.00
Marketing and Special Events	5.50	7.00	7.00	7.00	7.00	-	7.00
Parks and Recreation	15.25	19.25	20.25	22.75	22.75	3.00	25.75
Total Culture & Recreation	26.25	33.75	35.75	40.25	40.25	13.50	53.75
Fire/EMS	47.00	60.00	68.00	81.00	81.00	9.00	90.00
Police	51.00	63.00	71.00	77.00	81.00	10.50	91.50
Total Public Safety	98.00	123.00	139.00	158.00	162.00	19.50	181.50
Streets	8.00	12.00	15.00	18.00	18.00	-	18.00
Total Public Services	8.00	12.00	15.00	18.00	18.00	-	18.00
Total General Fund	214.25	259.75	290.75	327.25	332.25	39.00	371.25

Position Summary

Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 EOY Total	FY 2027 Decision Package	FY 2027 Proposed
Utility Funds							
Water	23.00	23.00	25.00	29.00	29.00	3.00	32.00
Wastewater Collection	13.00	15.00	19.00	13.00	13.00	-	13.00
Wastewater Treatment	-	-	-	11.00	11.00	5.00	16.00
Utility Billing	6.00	7.00	8.00	9.00	9.00	-	9.00
Fleet	1.00	-	-	-	-	-	-
Total Water & Wastewater Fund	43.00	45.00	52.00	62.00	62.00	8.00	70.00
Stormwater & Drainage Fund	4.00	4.00	4.00	8.00	8.00	2.00	10.00
Total Utility Funds	47.00	49.00	56.00	70.00	70.00	10.00	80.00
Other Funds							
Fleet Fund (VERF)	-	1.00	1.00	1.00	1.00	-	1.00
Total Other Funds	-	1.00	1.00	1.00	1.00	-	1.00
Total FTE's	261.25	309.75	347.75	398.25	403.25	49.00	452.25

Process to Adoption





Thank You!

PROPOSED BUDGET

2026-2027





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Celina
Texas**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Celina, for its annual budget for the fiscal year beginning October 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of October 1, 2025 to September 30, 2026 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

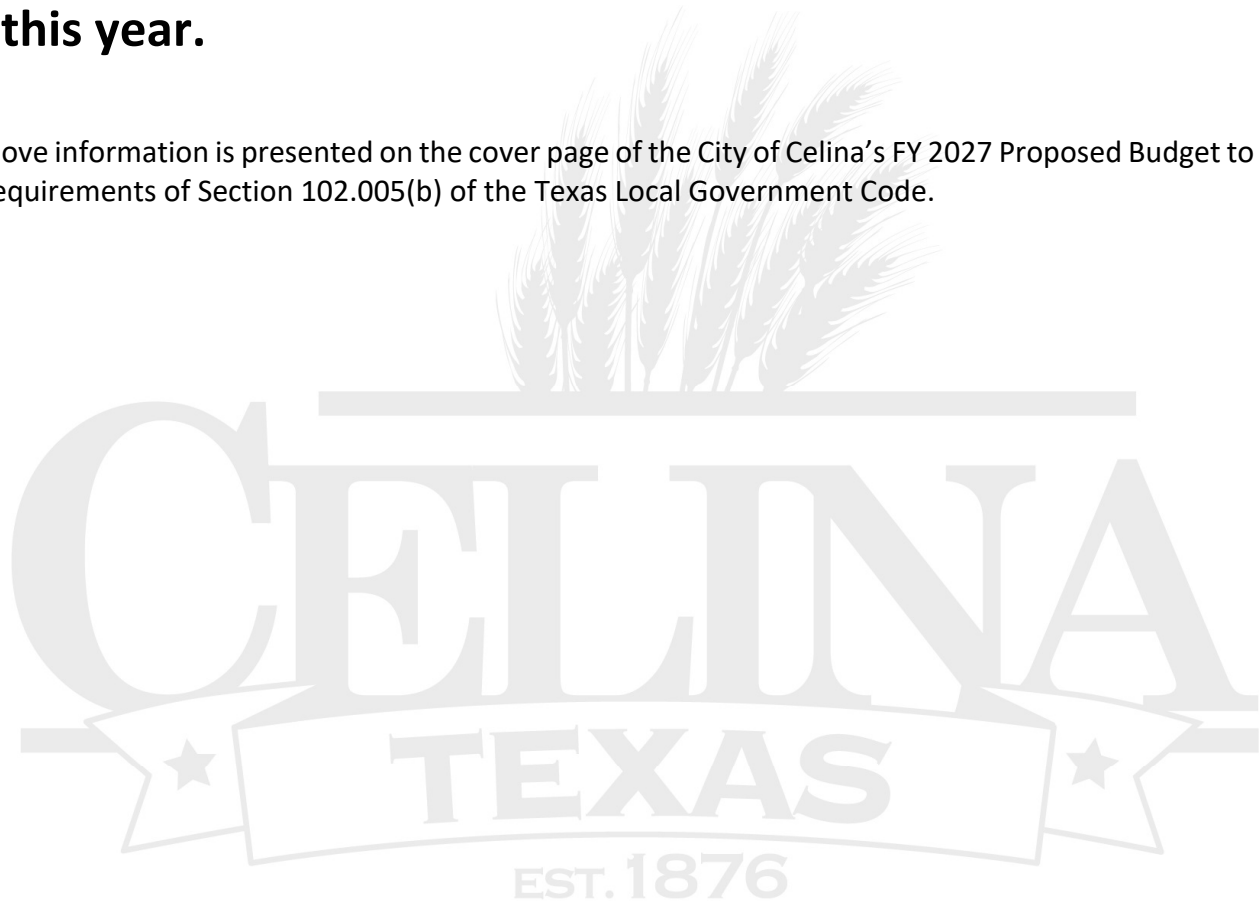


Life Connected.

FY 2026-2027
PROPOSED BUDGET AND FINANCIAL PLAN

This budget will raise more total property taxes than last year's budget by \$7,036,195 or 13.03%, and of that amount, \$7,411,250 is tax revenue to be raised from new property added to the tax roll this year.

The above information is presented on the cover page of the City of Celina's FY 2027 Proposed Budget to comply with requirements of Section 102.005(b) of the Texas Local Government Code.



Tax Rate	FY 2025-26 Adopted	FY 2026-27 Proposed
Property Tax Rate	\$ 0.576401	\$ 0.571677
No-New-Revenue Tax Rate	\$ 0.559151	\$ 0.571677
No-New-Revenue M&O Rate	\$ 0.255970	\$ 0.254358
Voter-Approval Tax Rate	\$ 0.576401	\$ 0.571677
Debt Rate	\$ 0.311473	\$ 0.308417

The total amount of municipal debt obligations secured by property taxes for the City of Celina is \$712,755,000.

HB 1495: Lobby Reporting/Budgeting

The 86th Legislature passed HB 1495 to increase the transparency of local government lobbying. In accordance with Section 104.0045 of the Texas Local Government Code as amended by HB 1495 – Itemization of Certain Expenditures Required in Certain Political Subdivision Budgets- expense line items for public notices and lobbying efforts are provided below:

	FY 2025-26 Adopted	FY 2025-26 Amended	FY 2025-26 Estimated	FY 2026-27 Proposed
Lobbying Services	\$ 5,796	\$ 5,796	\$ 5,796	\$ 6,000
Public Notices	\$ 16,600	\$ 16,600	\$ 16,600	\$ 16,750

City Manager's Office:

Robert Ranc, City Manager

Karla Stovall, Assistant City Manager

Kimberly Brawner, Assistant City Manager

Prepared By:

Robin Bromiley, Director of Finance

Lori Heikkinen, Assistant Director of Finance

Dan Galizia, Budget Manager

A special thanks to the Marketing Department for the cover, Strategic Services for the Strategic Plan, the City Manager's Office for review and support, and all departments for their hard work preparing the budget.

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Life Connected.

Mayor and City Council



Ryan Tubbs
Mayor



Philip Ferguson
Place 1



Eddie Cawfield
Place 2



Andy Hopkins
Deputy Mayor Pro Tem, Place 3



Shea Scott
Place 4



Shane Lambert
Place 5



Brandon Grumbles
Mayor Pro Tem, Place 6



Life Connected.

WHAT DOES *LIFE CONNECTED.* MEAN?

In Celina, *Life Connected.* isn't just a concept—it's the essence of our community. Everything we do, from our strategic planning and economic development initiatives to our vibrant community events, is designed to bring people together.

Celina is truly wired for connectivity. We boast high-speed fiber throughout the city, but we also prioritize personal connections. Our interconnected trails, inviting open patios, and a thriving Downtown Square are all designed to foster genuine interactions.

We believe that strong businesses and vibrant communities are built on these very connections.



HOW TO STAY *LIFE CONNECTED.*

› ONLINE (CELINA-TX.GOV)

The City website is your always-on resource for City information. Here, you'll find comprehensive details on all City operations, meeting schedules, official documents, and news releases — all designed to keep you fully informed and connected to your local government.

› *LIFE CONNECTED.* MAGAZINE

Dive deeper into City initiatives and community highlights with our quarterly magazine, *Life Connected. Magazine*. This publication offers in-depth features and connections to our meaningful heritage as well as the people that shape Celina, fostering a well-informed and engaged community.

› *LIFE CONNECTED.* E-NEWSLETTER

Sign up for the weekly resident email newsletter to receive timely and transparent updates straight to your inbox. We'll keep you informed about upcoming events, essential City services, and important announcements, ensuring you're always connected to what matters most in Celina.

› SOCIAL MEDIA

Follow us on social media for real-time updates and insights into the City! Official City social platforms share timely news, important announcements, and behind-the-scenes glimpses into what's happening in Celina, ensuring you're always in the know.

› *LIFE CONNECTED.* PODCAST

Tune into the *Life Connected. Podcast* for a journey into the stories and heart of our community. We'll share compelling narratives from residents, highlight the unique spirit of Celina, and explore the people and passions that make our City truly special. It's an opportunity to connect with the very soul of Celina, one story at a time.

› *LIFE CONNECTED.* APP

The *Life Connected.* app is your hub for instant City communication. Get immediate alerts, report concerns, and access all the information you need about City services and events, putting communication to the City directly in your pocket.

THE CITY OF CELINA CORE VALUES

EXCELLENCE

- We always do our best
- We embrace innovation and efficiency while remaining good stewards of City resources
- We are accountable and take pride in our work
- We seek opportunities to learn and expand our professional horizons

COMMUNITY

- We are a unified body and work as a team
- When we disagree, we resolve it according to our Core Values
- We value and respect all employees and our customers
- We foster a culture that includes understanding, support, balance, and a sense of humor
- We embrace openness, diversity, and inclusion

INTEGRITY

- We do the right thing at all times
- We are committed to building and maintaining credibility and trust both internally and externally
- We are accountable in our words and actions
- We question that which may be inconsistent with our Core Values

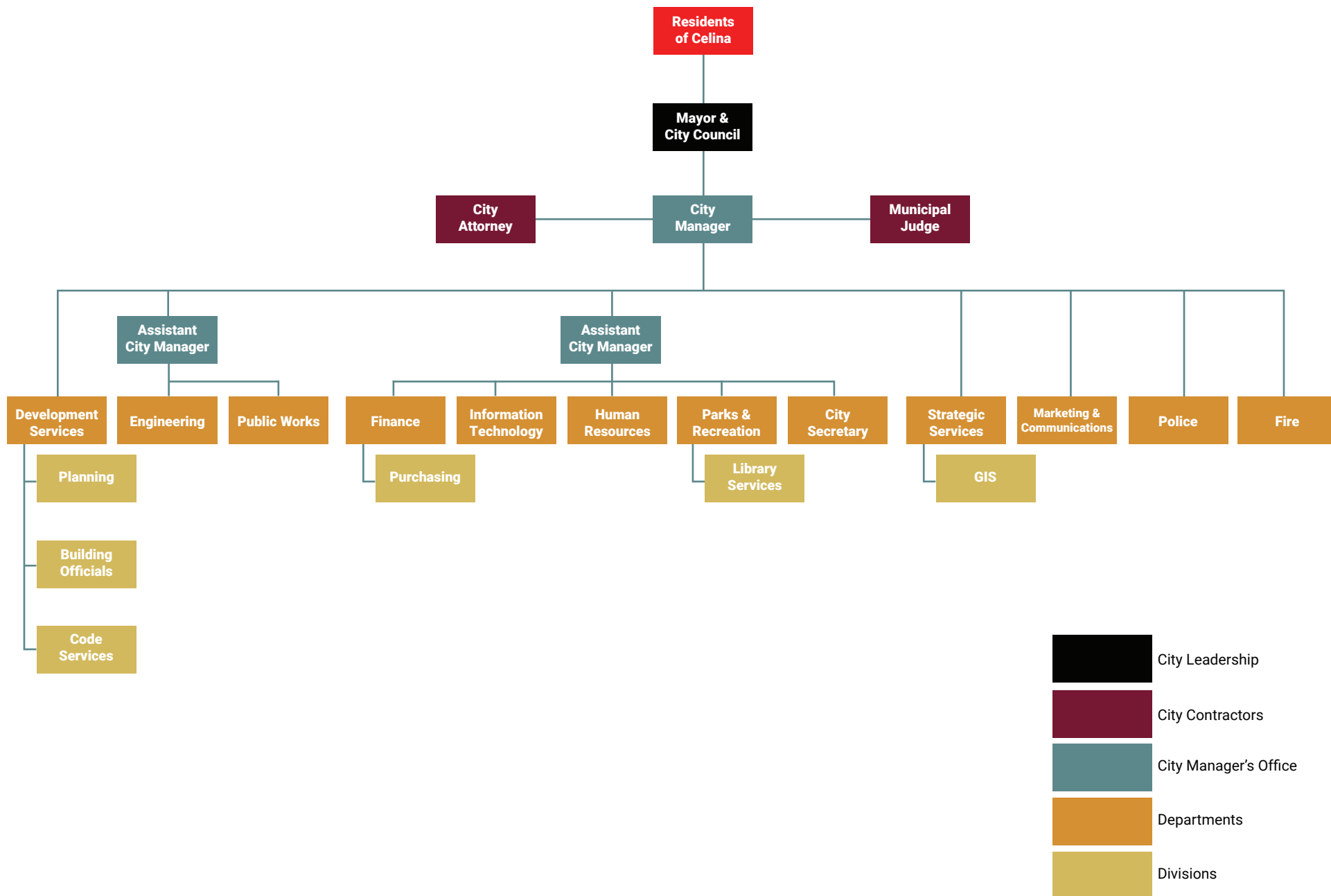
SERVICE

- We are selfless public servants and believe in helping others
- We treat everyone the way we wish to be treated
- We are caring and empathetic in all we do
- We work to deliver excellent service to all we encounter





ORGANIZATIONAL CHART



Manager's Message

August 3, 2026

Honorable Mayor and Members of the City Council:

In accordance with the laws of the State of Texas and the City of Celina Charter, I am pleased to present the Proposed Fiscal Year 2026 – 2027 (FY 27) Budget for your consideration. The proposed budget is balanced across all funds and was prepared based on the guiding principles established in the City's Strategic Plan, Comprehensive Plan, and Core Values.

The City of Celina continues to experience an unprecedented time in its history. In May 2026, the U.S. Census Bureau recognized Celina, once again, as the fastest growing city in the country among cities with a population of 20,000 or more. Celina experienced a 24.6 percent population increase between July 1, 2024, and July 1, 2025. Over the past five years, Celina has added approximately 35,000 new residents, bringing the City's current population to nearly 64,000. If the City continues to grow at its projected rate, Celina will surpass 100,000 residents by 2030. With our continuing growth, both residential and commercial, Celina is solidifying its place as one of the most important cities for the future of the Dallas-Fort Worth Metroplex.

New growth is bringing new commercial and retail development to Celina. The long-awaited retail development along Preston Road is finally coming to fruition, with Walmart and Lowe's opening this past spring and Costco, Academy Sports, and Home Depot scheduled to open in the coming month. These retail anchors have also brought several restaurants and other neighborhood service retailers which either have opened or will open this year. With 1.7 million square feet of existing commercial inventory and 917,000 square feet of commercial development under construction, Celina continues to make strides beyond residential development alone. We continue to plan and prepare for commercial growth, with an economic development strategic plan in progress to capitalize on the completion of the Dallas North Tollway extension to FM 428 in 2027.

The City continues to make significant strides towards improving its services and enhancing the quality of life for our residents. The Downtown Center parking lot was completed last year, with the Downtown Center scheduled to open in the upcoming fiscal year. This will mark the completion of a multi-year project which will provide a new library, city offices, a rooftop gathering space, and nearly 400 new parking spaces. Downtown street improvements also continue to be an important priority. In accordance with the five-year capital improvement program adopted by city council this past fiscal year, the City is poised to make a \$33.6 million investment in downtown street improvements in 2026 and 2027 alone. This will include either



Life Connected.

Manager's Message

the design or construction of improvements to Ohio Street, Louisiana Drive, Alabama Drive, Elm Street, Ash Street, Arkansas Street, Oak Street, Texas Drive, Pecan Street, Colorado Street, and Sycamore Street. Additionally, the construction of Ousley Park continues to make progress, with stream restoration ongoing and the final design for the remainder of the park planned for completion in 2027.

While the City's support for downtown remains steadfast, progress continues on vital infrastructure and quality of life projects citywide, including the construction of the southeast pump station and ground storage tank with wells located on site, construction of Coit Road between J. Fred Smith Parkway and GA Moore Parkway and between Vest Lane and Choate Parkway (planned for completion in 2027), construction of Wilson Creek Park (planned for completion in 2027), construction of the Parks Administration Building (recently named The Clubhouse at Ousley Park and planned for completion in 2026), Fire Station #4 (planned for completion in 2026), and the design of Legacy Drive from FM 428 to Carey Road.

The Proposed FY 27 Budget seeks to continue the progress made to date. The FY 26 Budget featured five focus areas: fiscal sustainability, public safety, development-related operations, infrastructure maintenance, and employee compensation and benefits. These focus areas are intended to put the needs of Celina's residents first, while ensuring the City can hire and retain the caliber of employees necessary to provide our residents with an exceptional level of service. The summary below outlines the ways the Proposed FY 27 Budget continues to focus on these important operational areas, while also adding a specific focus on expanding quality of life services for residents.

- **Fiscal Sustainability** – As the City continues to invest in the resources necessary to ensure outstanding services to the community, it is vitally important that the City does so in a way that is fiscally sustainable. The Proposed FY 27 Budget is based on a five-year balanced budget forecast across all major funds. The five-year forecast helps us understand the effect budget decisions this year have on future years' budgets.

The proposed tax rate is \$0.571677, a \$0.004724 reduction from FY 26. Although there is a reduction in the absolute tax rate, the proposed rate results in an additional 3.5 percent of property tax revenue from FY 26. This is in addition to the \$7,411,250 of additional revenue due to new growth rolling onto the property tax rolls. The ongoing need to provide additional City services necessitates the additional revenue proposed in this year's budget.

Increased water sales, wastewater sales, and connection fees are expected for the water/wastewater utility due to continued growth. Based on the recently completed



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Manager's Message

water/wastewater rate study, a 4 percent overall rate increase is planned to take effect in Spring 2027.

In addition to maintaining the required 25 percent General Fund balance, following best practice and industry standard, the Proposed FY 27 Budget maintains a \$6.6 million fund balance in the Budget Stabilization Fund to protect against unexpected revenue volatility. Additionally, the Water/Wastewater Fund is maintaining a \$49 million fund balance to minimize rate impacts to residents resulting from unexpected revenue volatility. Although the proposed budget expects a 26.9 percent increase in sales tax (from FY 2026 estimate), development fees (which are projected to hold steady from FY 2026 revenue) remain the City's second highest source of revenue. As the City continues to grow, diversifying the General Fund revenue base with increased sales tax must remain a high priority.

- **Public Safety** – The safety of our residents and their property remain at the forefront of priorities for the upcoming fiscal year. Accordingly, the Proposed FY 27 Budget includes a significant investment in new resources for both the Police Department and the Fire Department.

- **Police Department** – The Proposed FY 27 Budget includes \$2.1 million in new funding for the Police Department, a 13.5 percent increase from the FY 26 Budget. 10.5 new full-time equivalent (FTE) positions in the Police Department are proposed: one (1) new patrol watch commander, one (1) deputy police chief over patrol, one (1) FTO training sergeant, one (1) records coordinator, one (1) commercial vehicle enforcement crash investigator, two (2) traffic division motorcycle officers, one (1) crime prevention specialist, two (2) patrol officers, and re-classifying a current part-time community engagement coordinator position to a full-time position, which will result in an additional 0.5 positions to the existing FTE count.

In addition to the new personnel, the proposed budget includes a significant investment in new and replacement equipment, training enhancements, service enhancements, and vehicles. Notable among these investments are funds for a new drone unit (\$15,500), and various enhancements to officer wellness and training initiatives (\$13,800).

- **Fire Department** – The Proposed FY 27 Budget includes \$1.7 million in new funding for the Fire Department, an 11.9 percent increase from the FY 26 Budget. One of the most substantial investments in the proposed budget is funding an additional nine (9) firefighter/paramedic positions at a cost of \$1,417,149. This will allow the Fire



Life Connected.

Manager's Message

Department to meet its goal of transitioning to a four-person staffing model for each crew. This model, which is consistent with the staffing guidelines specified by the National Fire Protection Association (NFPA) will improve service to Celina's residents and increase the safety of our fire personnel.

In addition to the new personnel, the proposed budget includes a significant investment in the health and safety of our fire personnel, including funding for new bunker gear to meet NFPA guidelines (\$140,000) and ballistic vests and helmets for front line engines and ambulances (\$15,000). The proposed budget also includes funding for service enhancements, including equipment necessary to bring a reserve engine to front line status (\$85,000) and technical rescue equipment (\$13,000).

- **Service Expansion** – With the completion of the Downtown Center in 2027, the proposed budget includes funding for the staffing necessary to serve the much-expanded library. The budget proposes funding for 10.5 new library FTEs at a cost of \$580,306. The new library staff will include one (1) adult services supervisor, one (1) technical services technician, one (1) youth services technician, three (3) part-time youth services technicians resulting in 1.5 FTEs, one (1) teen services librarian, one (1) adult services librarian, one (1) adult services technician, two (2) part-time adult services technicians resulting in one (1) new FTE, and four (4) part-time account services pages resulting in two (2) FTEs. The adult services supervisor and full-time adult services technician will be hired in October 2026 to assist in the transition to the new library, with the rest of the positions hired in January 2027 to ensure efficient use of City funds.

In addition to the investment in enhanced library services, the upcoming completion of The Clubhouse at Ousley Park will allow the City to expand its recreation programming offerings. In support of expanded recreational programming, the Proposed FY 27 Budget provides \$154,130 for additional personnel in the Parks and Recreation Department, including one (1) senior customer service representative, three (3) part-time recreation attendants resulting in 1.5 FTEs, and funding for increased hours for existing part-time recreation attendants resulting in 0.5 FTEs. The proposed budget also includes \$45,000 for new fitness and recreation programs.

- **Development-Related Operations** – The City's development-related operations, particularly in the Development Services and Engineering Departments, continue to face some of the heaviest workloads in the region. To enhance the City's ability to meet the demands of this workload, new development permitting software, which was funded in the FY 26 Budget, has been fully implemented.



Life Connected.

Manager's Message

In FY 26, the City increased the Development Services Department's budget by 17.6 percent from the previous fiscal year, adding five (5) new positions to support the department's high workload. The Proposed FY 27 Budget includes one (1) new building plan examiner to increase the ability to review the significant amount of plans the City receives each year. The Proposed FY 27 Budget also includes funding for three (3) new full-time positions in the Engineering Department, including one (1) senior traffic engineer, one (1) capital improvement plan manager, and one (1) engineer-in-training position. Overall, the Proposed FY 27 Budget includes \$604,383 in new funding for development-related operations, a 6.8 percent increase from the FY 26 Budget.

- **Infrastructure Maintenance** – As outlined above, the City continues to make progress on both new street construction and ongoing infrastructure maintenance; however, the City must maintain an ongoing dedication of resources to address the many maintenance needs for the City's streets, drainage, and water and wastewater infrastructure.
 - **Streets Maintenance** – In FY 26, the City added three (3) positions for an additional streets crew, as well as a \$509,000 investment in new streets maintenance equipment. The Proposed FY 27 Budget continues to fund additional resources to improve the City's ability to maintain its roadways. The proposed budget includes an additional \$122,001 investment in new streets maintenance equipment. Notable among the proposed new equipment is a grader blade attachment (\$31,926), auto flagger trailers (\$29,427), and a crack router (\$22,060).

In addition to the continuing investment in operational resources, approximately \$4.7 million in excess general fund balance is proposed for re-allocation to capital projects.

- **Water and Wastewater** – The Proposed FY 27 Budget includes approximately \$1,816,236 in new funding for water operations, a 10.03 percent increase from the FY 26 Budget. Further, the Proposed FY 27 Budget includes \$1,545,577 in new funding for wastewater collections and treatment, a 20.37 percent increase from the FY 26 Budget. The proposed budget includes funding for one (1) new water quality supervisor, one (1) new water quality crew leader, and one (1) new water quality technician. Additionally, the proposed budget includes four (4) new wastewater reclamation facility (WRF) workers and one (1) new WRF lead operator for the North Collin County MUD #1 WRF.



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Manager's Message

In addition to the investment in personnel summarized above, the Proposed FY 27 Budget includes \$323,400 for a septic tank truck for wastewater operations, as well as \$45,000 for an inflow and infiltration study for the wastewater system.

- **Stormwater Drainage** – The Proposed FY 27 Budget includes \$354,446 in new stormwater drainage operations funding, a 33.32 percent increase from the FY 26 budget. The proposed budget includes funding for one (1) stormwater and water conservation compliance manager and one (1) vac truck operator. Additionally, the proposed budget includes a \$95,858 investment for a mini excavator and \$16,696 for a dump trailer.
- **Employee Compensation and Benefits** – Hiring and retaining top talent is important to ensure outstanding City services both today and into the future. As Celina continues to take its place as one of the premier communities in the Dallas-Fort Worth Metroplex, we face the ongoing challenge of attracting and retaining employees in one of the most competitive talent markets in the country. This past year, the City again completed a salary study to assess how the City's compensation compares to the market for our many different positions. Although the goal is to be in the upper quartile of market compensation, the City's developing revenue resources dictates a measured approach to employee compensation, balancing the need for hiring new employees while maintaining competitive compensation.

The FY 26 Budget included a market adjustment for all City employees, both public safety employees and general government employees. To manage the needs for additional employees across City operations, as well as ensure funding for the annual step increase, the Proposed FY 27 Budget includes market adjustments for public safety employees only. The City will complete a salary study again in FY 27 and examine the need for further market adjustments for all City employees, including general government employees. Market adjustments will not affect employees who are already at or above the 50th percentile of market compensation, and the market adjustments will not be the same for all employees. This approach allows the City to maintain competitive market compensation while ensuring ongoing fiscal sustainability.

- **Public Safety Employee Compensation** – The proposed budget includes \$496,659 to fully fund the annual 3 percent step increase for the public safety compensation plan. Additionally, the proposed budget includes \$334,888 to fund the market adjustments necessary to ensure that all public safety employees are compensated at the 50th percentile of the market.



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Manager's Message

- **General Government Employee Compensation** – The proposed budget includes \$610,221 to fully fund the annual 3 percent step increase for the general government compensation plan.

The budget overview, City fund summary, and fund budgets that follow this letter will provide an overview of revenue and expenditure budgets for FY 2027 and the financial impact comparison to the previous fiscal year.

With continued investment in City operations, infrastructure, and employees, I am confident the Proposed FY 27 Budget will position the City of Celina to be successful today and into the future. With the continued support of the community and City Council, and the ongoing dedication of our outstanding staff, we will move boldly to achieve Celina's highest potential.

Respectfully submitted,

Robert E. Ranc, Jr.

Robert E. Ranc, Jr.
City Manager



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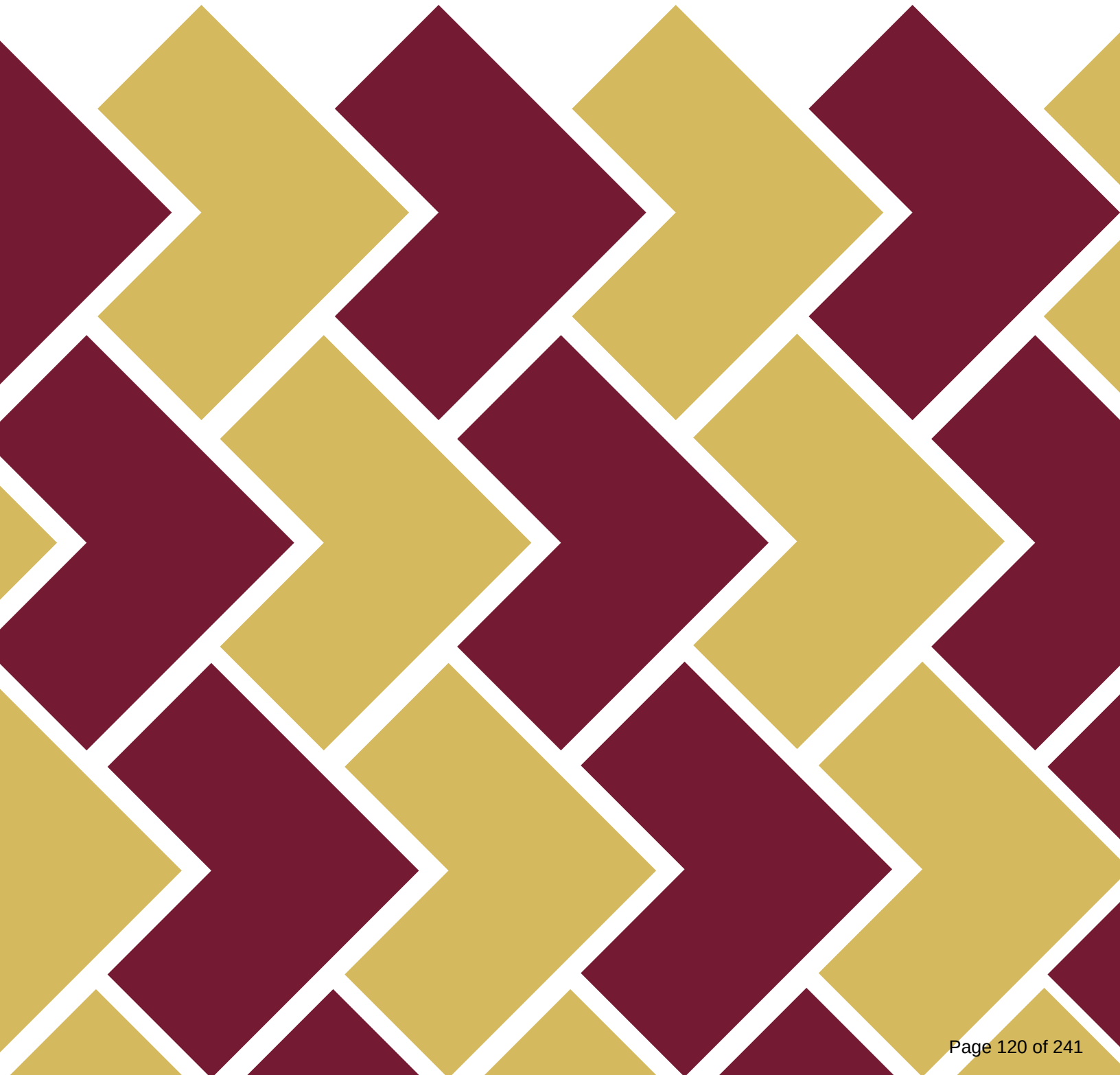
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Fiscal Year 2026 - 2027

Budget Overview





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Budget Overview

Introduction

The Budget Overview for fiscal year 2027 is designed to provide a comprehensive and accessible summary of the City's financial plans, priorities, and projections. As the community continues to grow, it is important to ensure that the budgeting process is transparent, responsible, and reflective of the needs and aspirations of the community.

The purpose of the Budget Overview is to present a clear and concise picture of how the City allocates its resources to support ongoing services and address the needs of a growing community. Our goal is to provide an easy-to-understand guide that allows every resident to see where their tax dollars are going and how these expenditures contribute to the overall well-being of our City.

Transparency and fiscal responsibility are cornerstones of our approach. We are committed to ensuring that today's decisions promote long term sustainability. This document highlights the efforts to manage the City's finances prudently while addressing the immediate and long-term needs of the growing population.

Budget Process

Budget Development

The annual operating budget for the City of Celina is the culmination of many hours of work that continues through the year until the adoption of both the tax rate and budget in September. City management, department directors, and staff collaborate throughout the budget process, prioritizing the community's needs in alignment with the City Council's strategic plan and core values. A biennial resident survey is conducted to update the strategic plan, ensuring that it reflects the community's evolving priorities.

Celina's core values, which are the foundation of the departmental budgets, are as follows:

- Maximize efficiency through **Excellence**
- Place the **Community** first
- Make ethical (**Integrity**) decisions
- Be **Service** focused

The City of Celina's internal core value system stems from the philosophy of Servant Leadership and the belief that as public servants, all actions stem from the obligation to put the needs of the residents first and dedicate our decision making and actions to the ideal that City employees exist



Life Connected.

Budget Overview

to serve the people. These Core Values represent our highest aspirations, our moral code, and what we are deeply passionate about.

All of this in tandem embodies “Life Connected.” making a genuine connection from the City to all residents and businesses. Living “Life Connected.” is how we as the City, bring life to our core values; ensuring every decision about the City is made through the lens of rightful actions, honesty, transparency, and mindfulness for our future success. These resident surveys, strategic plans, and core values are designed to work in conjunction and are designed to serve as the foundation for each annual budget.

The City of Celina’s mission is to preserve our agricultural heritage and flourish as a close-knit, ever-growing Celina family during the explosive and planned growth of our City. We will provide a unique and extraordinary quality of life complemented by a significant array of high-tech and desirable businesses, agritourism assets, unique destinations, and connections. In August 2025, to accomplish this mission, the City Council adopted its updated 2026 - 2028 Strategic Plan.

The nine strategic plan goals for 2026-2028 are:

1. **Be the Life Connected. City**
2. **Be the Unique City**
3. **Be the City of the Future, Connected to the Past**
4. **Be the City Built on Public Safety**
5. **Be the City of Sustainable Economic Growth**
6. **Be the City Built on Infrastructure**
7. **Be the City of Small Business**
8. **Be the City that Shares Our Story**
9. **Be the City of Servant Leaders**



By adhering to the Strategic Plan, the City will focus fiscal decisions on actionable items that will positively impact the community.

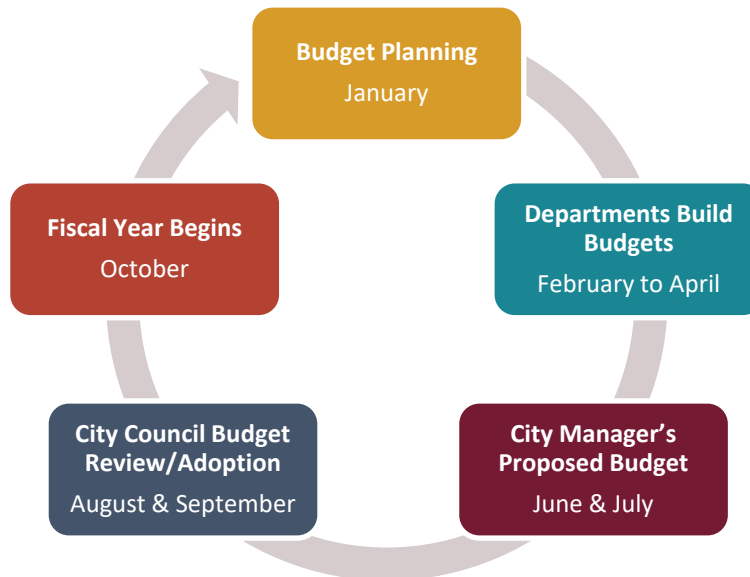
The city management reviews all budget requests for alignment with Council direction and the City’s Strategic Plan. The strategic plan and proposed budget outline a path that will ensure that Celina maintains its rural and welcoming feel while facilitating new development and improvements in the right way.



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Budget Overview

Budget Schedule



The annual budget process for the City of Celina begins each January with the development of the budget calendar, outlining key dates for the upcoming year, and a budget manual detailing the essential components each department is responsible for. The City of Celina utilizes a budget planning software to aid in the development of the upcoming year's budget and future planning years.

In March and April, Finance provides up-to-date information and assists with any questions as departments finalize their budget requests. Preliminary budgets are submitted for review by the City Management team in April. Following submission, Finance completes a review of all department budget submissions, revenues, and expenditures for the new year and makes necessary adjustments. This process is completed by the end of May each year.

City Council works on an annual strategic plan and strategic goal update in the spring. The direction given by the strategic plan drives the budget process forward by providing goals and direction.

The Strategic Plan is reviewed and updated quarterly to monitor and track the progress of strategic initiatives. The monthly update serves as reminders to department directors and city management of the vision identified by the City Council for the upcoming fiscal year.



Life Connected.

Budget Overview

A Budget Workshop with City Management, Finance, and each department is held in June. During this workshop, the City's financial position is discussed, and budget priorities for the upcoming year are set. Base budgets, capital budgets, and new staff requests for each department are assessed, and adjustments are made to balance the budget. This workshop allows each department time to discuss their goals, accomplishments, and budgetary needs with City Management.

Certified appraisals from both Collin and Denton Counties are received at the end of July. Following this, Finance formulates a final proposed operating budget that is balanced and conforms to the City's fund balance requirements.

In early August the City Manager presents the proposed budget to the City Council in a council workshop. At the August City Council meeting, staff presents an updated budget based on Council's feedback. Notices of public hearings are published to invite residents to provide input on the proposed budget and tax rate. In September, public hearings are held to gather public feedback on the proposed budget and tax rate, and any remaining questions are addressed. The last step is the formal adoption of the tax rate and budget by ordinance during the September council meeting. Once adopted, the tax rate and budget go into effect October 1st for the start of the new fiscal year.

Throughout the year, staff may adjust the budget through transfers within the same fund, so long as the maximum approved expenditures are not exceeded. Staff may also take budget amendments to Council for consideration to increase total expenditure authorization.

Resident Involvement

Residents are encouraged to be involved in the budget process. The FY 2027 budget is brought before City Council on three occasions to ensure transparency and public participation. The first is the City Manager's Proposed Budget Workshop, where the City Manager presents the Proposed Budget in detail. The second occasion is at the regular City Council Meeting in August, where the no-new-revenue and voter-approval tax rates are submitted to City Council and the budget is discussed again. The third occasion is at the regular City Council meeting in September, during which a public hearing is held on both the proposed property tax rate and budget. This hearing allows for public feedback before the final vote to adopt.

The City of Celina conducted resident surveys in 2018, 2020, 2022, 2024 and planned for 2027. These surveys are used to gauge the level of satisfaction with City services and identify areas for improvement. They play a crucial role in the development of the strategic plan and budget



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Budget Overview

priorities. The areas identified for greatest improvement in the 2024 survey were the roads, water and sewer services, and providing parks and recreation opportunities.

Highlights of the 2024 Resident Survey

- **Highest-performing areas:**
 - Over 8 in 10 respondents provided excellent or good scores to Celina as a place to live, with a similar proportion stating that they planned to remain in Celina for the next five years.
 - Many ratings for inclusivity and engagement items saw statistically significant increases from 2022, with the overall sense of civic/community pride scoring higher than comparison communities.
 - Although many measures for affordability continued to score below the national benchmark, some items did see significant increases from 2022, including the availability of affordable quality health care, the availability of affordable quality mental health care, and the availability of affordable high-speed internet access.
 - Residents continue to feel safe in Celina, with around 9 in 10 giving excellent or good reviews of their overall feelings of safety, higher than national averages.
- **Lowest-performing areas:**
 - Recreational and fitness opportunities, as well as recreation centers or facilities, scored much lower than the benchmark.
 - Residents continued to identify employment conditions within Celina as a potential area of focus, with Celina as a place to work (41%) and employment opportunities (27%) both scoring below the national benchmark.
 - Although ratings for most mobility measures were similar to the 2021 results, the ease of travel by bicycle, the ease of walking, and street repair scored lower than national comparisons.

These resident surveys provide valuable feedback that helps shape the City's priorities and ensures that the budget reflects the community's needs and aspirations.



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Budget Overview

Budget Calendar

03/09/26	Budget team sends Budget Calendar, Manual, and 5-Year Staffing Request form
03/09/26	Budget Kickoff - Directors update: - FY 2026 Estimates - FY 2027 Budget Year - FY 2028 Planning Year - FY 2029 Planning Year - FY 2030 Planning Year - FY 2031 Planning Year
03/26/26	Staffing forms are due to the budget team no later than March 26th for entry into mBudget.
04/15/26	Budgets are Due - Current year estimate, FY 2027 Base, future planning years, and decision packages.
06/10/26 - 06/11/26 06/16/26 - 06/17/26	Budget Workshop - Directors present departmental overview and proposed budget to City Management
6/18/2026 - 7/10/2026	Internal Budget Meetings - City Management and Finance build and balance the budgets.
07/25/26	Receive Certified Appraisal Rolls from Chief Appraiser §26.01(a) - Denton and Collin CADs
08/03/26	City Council Special Meeting ·City Manager and Finance Team present preliminary budget to Council for feedback
08/11/26	City Council Meeting ·Review proposed budget and tax rate based on Council feedback (Work Session) ·Submit no new revenue and voter approval tax rates to City Council (Action)
09/08/26	City Council Meeting ·Hold TIRZ Board Meetings for budget adoption ·Hold Budget Hearing ·Hold Tax Rate Hearing ·Adopt Tax Rate ·Adopt Budget ·Ratify Tax Rate
10/01/26	Start of Fiscal Year 2027

Budget Drivers

Population Growth

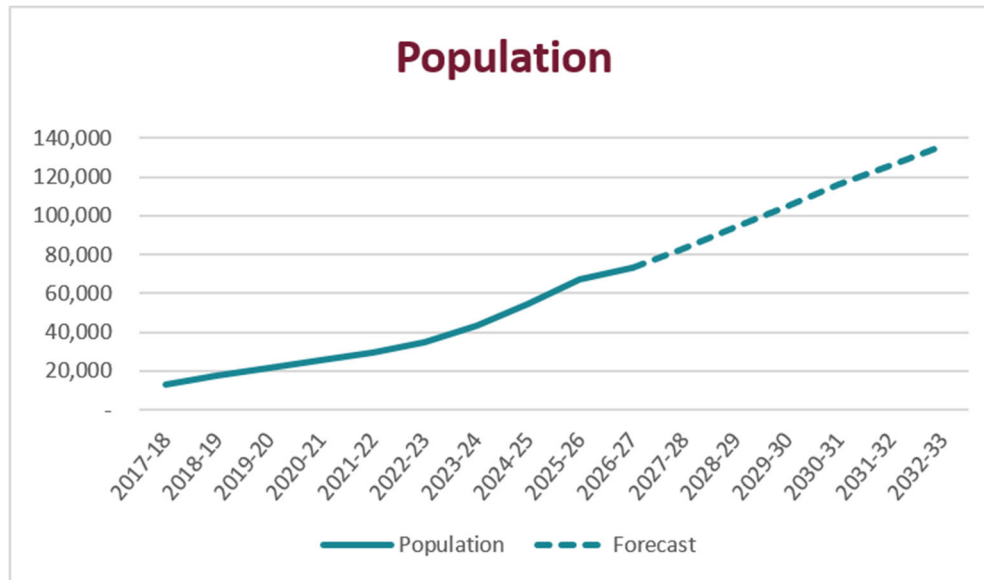
In 2026, the U.S. Census Bureau data named Celina the fastest-growing city in America, among cities with a population of 20,000 or more. Celina has established a reputation for having high development standards and a great public school system with Celina and Prosper ISDs that have



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Budget Overview

drawn businesses and families to the area. They noted that Celina “grew by 26.6%, more than 53 times that of the nation’s growth rate of 0.5%”. With the rapid growth comes a demand for new and increased City services at a rapid pace.



Population History and Projection - City of Celina.

Increasing Demand for Services

As Celina continues to grow, additional service levels for streets, water and sewer, parks and recreation, and public safety were all identified as priorities by residents and City staff. The development community has also expressed a need for enhanced development and engineering services to meet increasing demand and rising construction activity.

Celina’s growth is occurring in widely dispersed subdivisions, often separated by undeveloped farmland. This pattern presents unique challenges for service delivery and requires long-term planning for a full buildout that may not be realized for thirty years or more. Response times for emergency services, access to parks and recreation facilities, and the evolving mobility needs of the community are all key considerations in the budget and the City’s five-year Capital Improvement Plan (CIP).

To meet these demands, the City is actively designing, constructing, and planning a range of Capital Improvement projects. These initiatives span streets, parks, administrative facilities, water infrastructure, and wastewater treatment systems. In 2024, the City opened the Ralph O’Dell Senior Center, Fire Station 3, and the new Police Headquarters. A downtown parking garage opened in 2025 and a government center, parks administration building, and Fire Station



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Budget Overview

4 are currently under construction. These investments are vital to supporting Celina's growth and ensuring continued high-quality service delivery to residents and businesses.

The following budget overview provides details regarding the City's revenue sources and how those revenues are invested in high priority services for residents and businesses. Across all funds, the FY 2027 budget prioritizes public safety, development services, infrastructure maintenance and expansion, financial sustainability, and employee compensation.

Revenue Constraints

At present, the primary source of revenue for the General Fund is property taxes, followed closely by development fees, and then sales taxes. In Texas, property and sales taxes are the most stable revenue sources for cities. Established cities rely less on one-time revenues such as development fees than Celina. Rapid growth generates a lot of development fees, and Celina has not yet experienced the large-scale retail development that generates sales tax.

There is a risk to the City when funding ongoing expenditures with one-time revenue sources, such as development fees. To address this risk, Celina has used numerous strategies. The City maintains additional stabilization reserves for the General Fund and Water/Wastewater Fund in case one-time revenues do not meet targets. Five-year forecasts were created for the General Fund, Water/Wastewater Fund, and Stormwater Fund. The forecasts included population growth and revenue assumptions, future CIP costs, new service additions, and inflationary increases for existing services. The forecasts help to plan and mitigate future year tax and rate changes as well as increases in services.

The EDC is hard at work attracting new businesses to Celina which will bolster the sales tax revenue. Wal-Mart and Lowes are now open, and Costco and Home Depot are scheduled to open in late summer 2026.

The City contracted with Willdan Group Inc. to complete a rate study for the Water/Wastewater Fund. The study identified the need for future year rate increases, however the City intends to mitigate these rate increases by using one time capital and impact fees to pay for capital infrastructure projects.

Financial Overview

Combined Budget Summary

The Combined Budget Summary is inclusive of the General Operating funds, Enterprise funds, Special Revenues funds, Governmental funds, Capital Improvements funds, and Component Units.



Life Connected.

Budget Overview

The Combined Budget Summary is in the section entitled City Fund Summary and shows a detailed look at revenues and expenditures by category. Each fund identified on this schedule shows beginning balances, revenues, and expenditures. Revenues are broken down by type and expenditures are broken down by category including General Government, Public Safety, Development Services and Engineering, Recreation and Culture, Public Services, Utilities, Debt Services, and Transfers Out.

The City of Celina utilizes a fiscally conservative strategy when projecting revenues and expenditures. Revenue and expenditure patterns are closely monitored so that adjustments can be made readily throughout the year with amendments going before the City Council for approval.

Total Combined Revenues

The City of Celina takes a stable approach 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 is caused by growth in population, property values, sales tax, and the development of residential communities. While monitoring changes in building permit fee revenues, the City still anticipates residential growth during the next several years.

The City of Celina is striving to diversify its revenues, expand the City tax base through economic expansion, maintain healthy financial reserves and hire and retain a top-quality workforce. The City strives to deliver services in a customer friendly, pro-business, and pro-development manner.

The major sources of revenue for the City of Celina are Property Taxes, Sales Taxes, Licenses and Permits, and Rates, Fees, and Charges. All sources of funding with the exception for the Capital Improvement Project fund (CIP) planned for FY 2026-27 is \$235.3 million, an increase over the adopted FY 2025-26 revenue budget by \$15.33 million or 6.97%.



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Budget Overview

Revenue Sources for all Funds by Category

Sources of Funds	2025 - 2026 Adopted	2026 - 2027 Proposed	Change Year Over Year	% Change	% of Total
Property Taxes	\$ 55,296,800	\$ 62,567,555	\$ 7,270,755	13.15%	26.59%
Sales Taxes	12,634,993	14,721,799	2,086,806	16.52%	6.26%
Franchise & Other Taxes	2,045,000	2,284,500	239,500	11.71%	0.97%
Licenses & Permits	21,505,000	21,505,000	-	0.00%	9.14%
Rates, Fees and Charges	92,921,445	97,094,233	4,172,788	4.49%	41.26%
Misc/Intergovernmental	6,242,114	6,141,804	(100,310)	-1.61%	2.61%
Interest Income	9,275,621	11,018,133	1,742,512	18.79%	4.68%
Transfers In	20,076,546	19,991,835	(84,711)	-0.42%	8.50%
Total Sources	\$ 219,997,519	\$ 235,324,859	\$ 15,327,340	6.97%	100.00%

Note: Chart does not include bond funds.

Property tax is a major revenue source for the City. It provides revenue for general government operations, debt payments, and tax increment reinvestment zones (TIRZ) funds. This year, \$62.57 million has been budgeted for all property tax collections including delinquents, penalties, and for payments to the TIRZ.

Sales tax revenue for all funds is expected to grow 16.5% over last year, net of incentive payments. A budget of \$14.72 million has been forecast for the upcoming year across all funds. Celina has enjoyed continued sales tax growth year over year. The original adopted sales tax budget for FY 2024-25 was \$9.55 million and FY 2025-26 was \$12.63 million. Sales tax revenue is net of all sales tax rebates and contractual agreements.

Rates, fees, and charges for service is the largest source of revenue for the City and is budgeted in FY 2027 at \$97.09 million and represents about 41.26% of the City's revenue. The increase in rates, fees, and charges over FY 2026 is \$4.17 million or about 4.49% and is largely attributed to growth in population resulting in increased use of services in the utilities. Water and wastewater services represent \$60.62 million or 62.44% of the \$97.09 million budgeted for rates, fees, and charges for service. Of the water and wastewater \$60.62 million, \$28.67 million or 29.52% comes from water sales, \$21.38 million or 22.02% for wastewater sales, \$8.27 million or 8.52% from water/wastewater connection fees, and \$2.31 million or 2.38% from other services including meter and developer revenue.

The Solid Waste Fund contains all revenues and expenditures for contracted solid waste services and provides for the collection and disposal of solid waste, including recycling. Rates and fees for services are budgeted at \$5.7 million for the upcoming year, other taxes and interest are



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Budget Overview

\$277,000, and the total revenue for the Solid Waste Fund is \$5.98 million. Operational costs for solid waste services are budgeted at \$4.34 million.

Another major source of revenue originates from Licenses and Permits. These revenues are generated for services rendered and user fees charged for permits, construction inspection fees, fire/EMS fees, police fees, and other related services. Revenue of \$21.51 million is budgeted for FY 2026-27 which is flat from the adopted FY 2025-26 budget. This is due to slowed development activities.

Interest income is budgeted to increase in FY 2026-27 to \$11.02 million which is an increase of \$1.74 million or 18.79%. This is due to interest rates staying relatively flat and increased fund balance requirements as the City grows. Does not include CIP funds.

Transfers in are a part of the total sources of funds and are budgeted at \$19,991,835. This number reflects one-time transfers for infrastructure improvements and reimbursement of in-kind services across the funds. The remaining revenue is attributable to other types of services such as intergovernmental agreements. The transfers also include the funding for the vehicle equipment replacement funds for both the General Fund and the Water/Wastewater Fund.

Property Taxes

Property taxes are a revenue source for the General Fund and Debt Service Fund. Property taxes are the second largest revenue source of the City, behind rates, fees, and charges for services. They are a stable and ongoing revenue source.

Property Values and Tax Levy

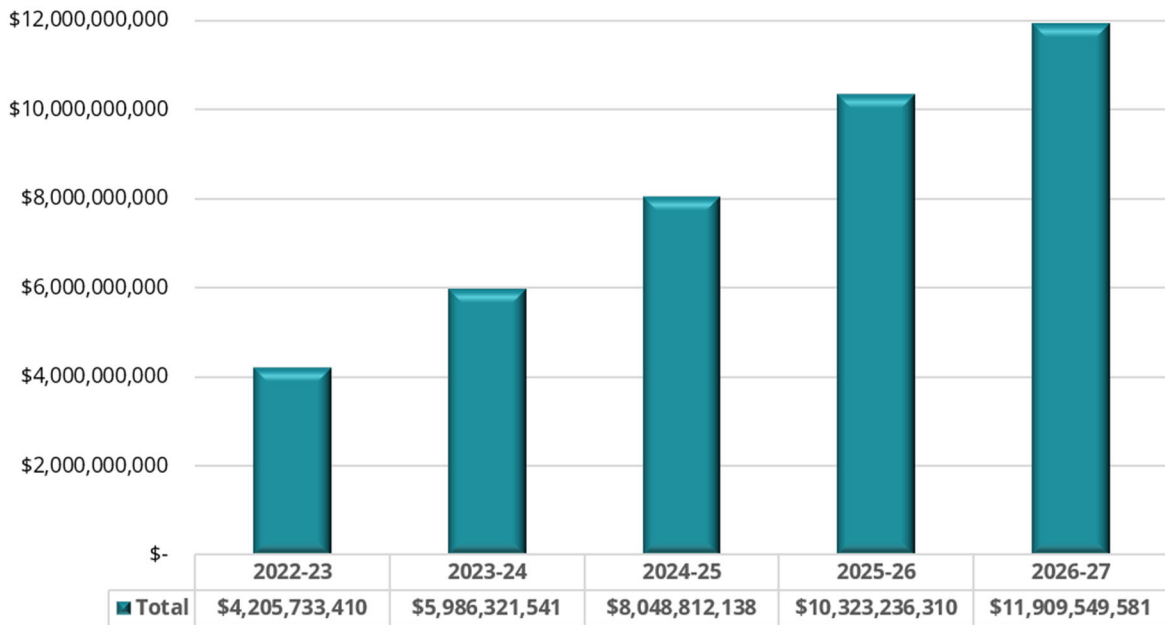
According to the Collin and Denton Central Appraisal Districts, the grand total freeze adjusted certified taxable value is \$11,909,549,581. This value is 15.37% or \$1.59 billion more in assessed valuation than tax year 2025 adjusted taxable value (as of 07/25/2026). Of this increase, \$1,221,035,272 is attributable to new taxable values added to the tax roll which includes improvements and personal property.



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Budget Overview

Certified Taxable Value



Historical taxable property values.

Property Tax Rate

The City strives to maintain a tax rate that provides adequate revenue to fund the needs of a rapidly growing community now and into the future while also promoting a competitive rate compared to nearby cities. As the City grows so will the demands for service, the tax revenue will also need to increase due to the growing population and rooftops. This year, the City has proposed a tax rate of \$0.571677 to meet these objectives. The proposed tax rate is the voter approval rate, which limits property tax revenue on existing properties by 3.5%.

The proposed tax rate of \$0.571677, is a tax rate reduction from the FY 2025-26 tax rate of \$0.576401. Of the total tax rate of \$0.571677, \$0.263260 or 46.05% is dedicated to maintenance and operation expenses and \$0.308417 or 53.95% is dedicated to general debt service.

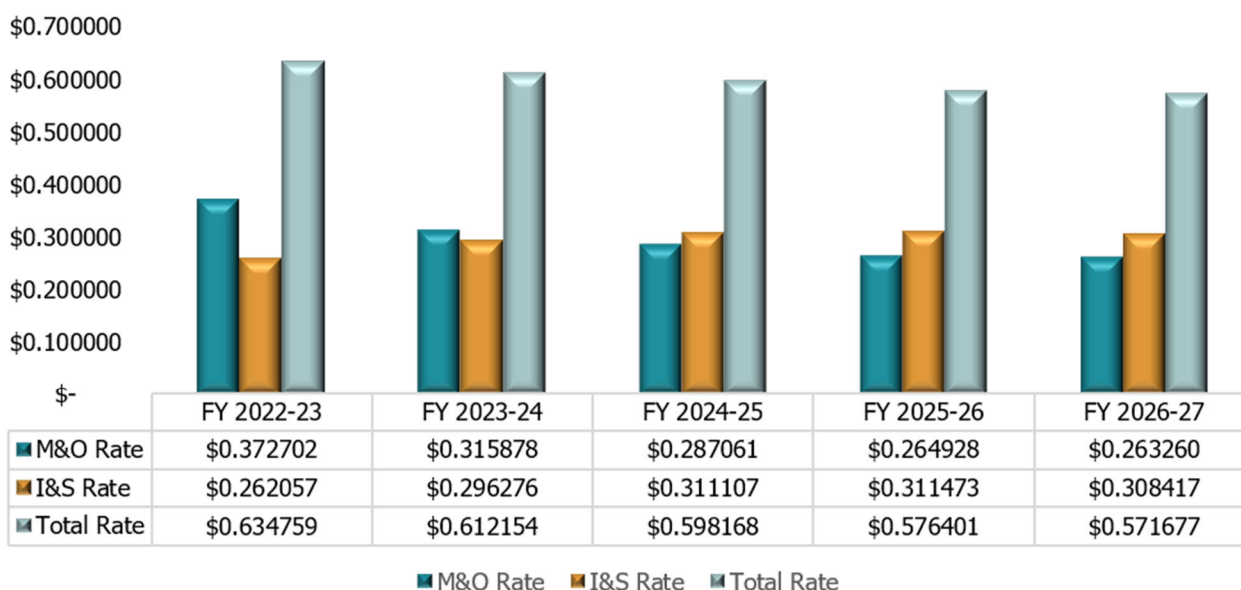
The average taxable single-family home value is \$582,454 as of July 2026. At a property tax rate of \$0.571677, the City tax paid on the average single-family home will be approximately \$3,330. For comparison purposes, homeowners pay approximately \$572 per \$100,000 in assessed value.



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Budget Overview

Tax Rate History by Tax Year



Historical picture of the City's tax rate history for maintenance & operations and interest & sinking.

Sales Tax

Over the past five years, Celina has situated itself among the top cities in terms of smart growth. By focusing on high standards and master planning, Celina residents can rest assured that they live in a unique and beautiful community. Celina has established a presence in North Texas and has now gained the attention of commercial developers. Sales tax revenue will continue to increase as commercial development begins matching the pace of Celina's population growth.

The sales tax rate for the City is 2.0% of which, half is allocated to the General Fund (1%), a quarter allocated to the Community Development Corporation (CDC) (0.5%), and a quarter is allocated to the Economic Development Corporation (EDC) (0.5%).

The proposed budget includes a 26.9% increase in sales tax revenue compared to the FY 2026 estimated collection excluding the contra account. This is based on trends over the last few years and planned increases as big box retailers begin to open. The charts below depict city-wide sales tax revenue over the past 5 years.



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Budget Overview

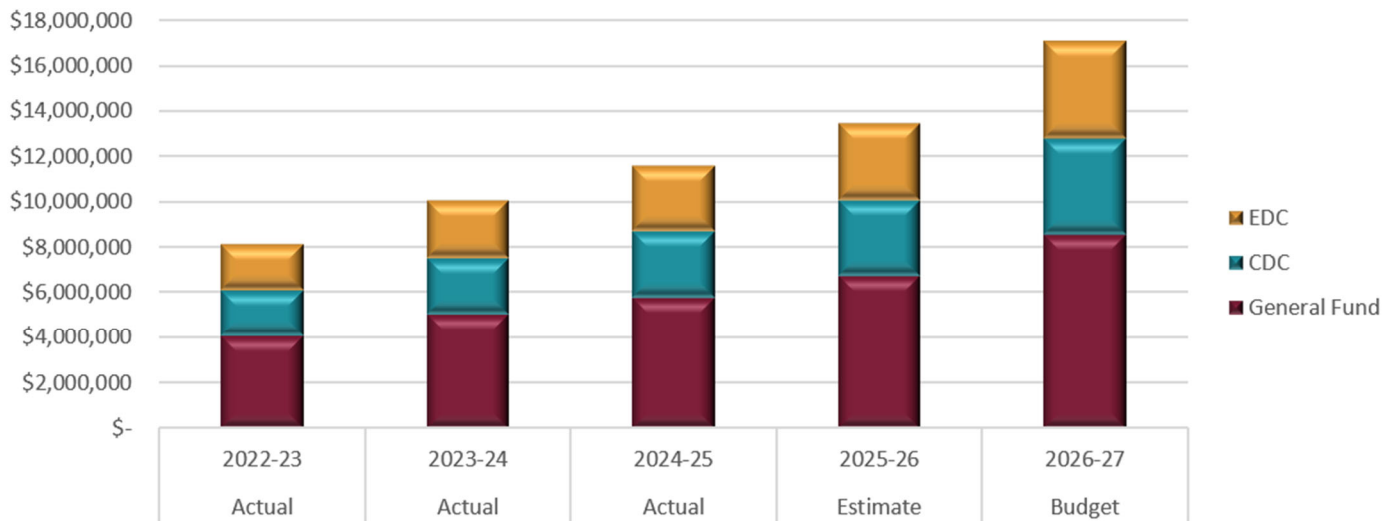
Sales Tax 5-Year History

Fiscal Year	General Fund	CDC	EDC	Total
2026-27 ¹	\$ 8,548,356	\$ 4,274,178	\$ 4,274,178	\$ 17,096,712
2025-26 ²	6,736,860	3,368,430	3,368,430	13,473,720
2024-25	5,814,089	2,907,044	2,907,044	11,628,177
2023-24	5,047,477	2,523,738	2,523,738	10,094,953
2022-23	4,087,162	2,043,581	2,043,581	8,174,324

1 – Proposed Budget

2 – Estimate

Sales Tax History



Licenses and Permits

License and permits fees constitute one of the primary sources of revenue for the City, making it the second largest contributor to the General Fund. Celina's overall license and permits revenues have been steadily increasing, aligning with the growth in population and housing developments.

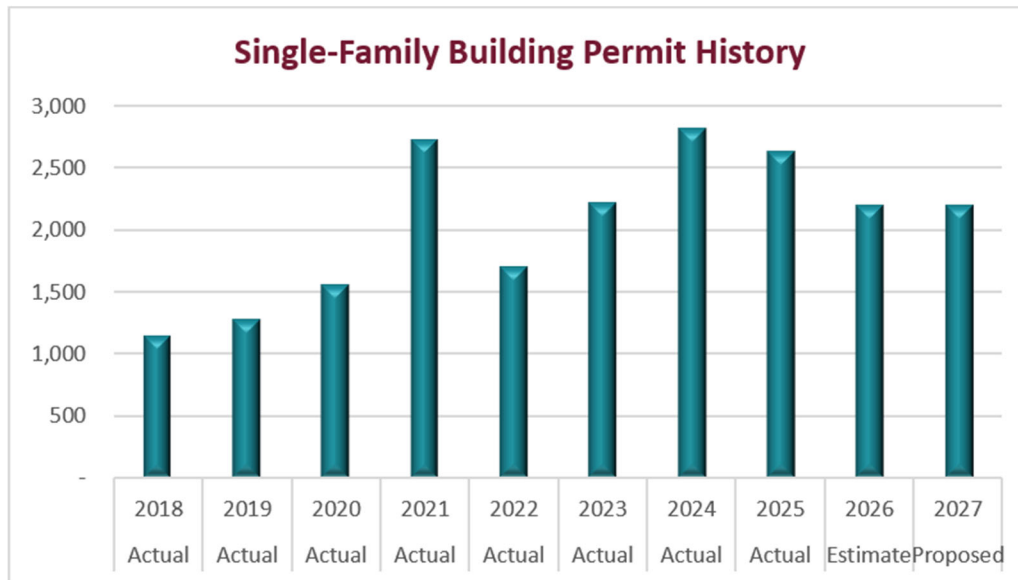
While Permit Revenue has generally increased over the years, it is considered a volatile, one-time, revenue. It can be challenging to use permit revenue for significant recurring expenses, as it can change significantly if building slows. As commercial development continues to expand, recurring sales tax revenues are expected to rise, providing greater flexibility in budget allocations. This shift will gradually reduce the City's reliance on one-time permitting revenues.



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Budget Overview

Looking ahead, the revenue outlook for fiscal year 2027 appears promising, indicating positive prospects for the City's financial position and ability to meet its future needs.



Building Permits Issued for Single Family Residential (SFR) by Fiscal Year.

Total Combined Expenditures

Expenditure Sources for all Funds by Category

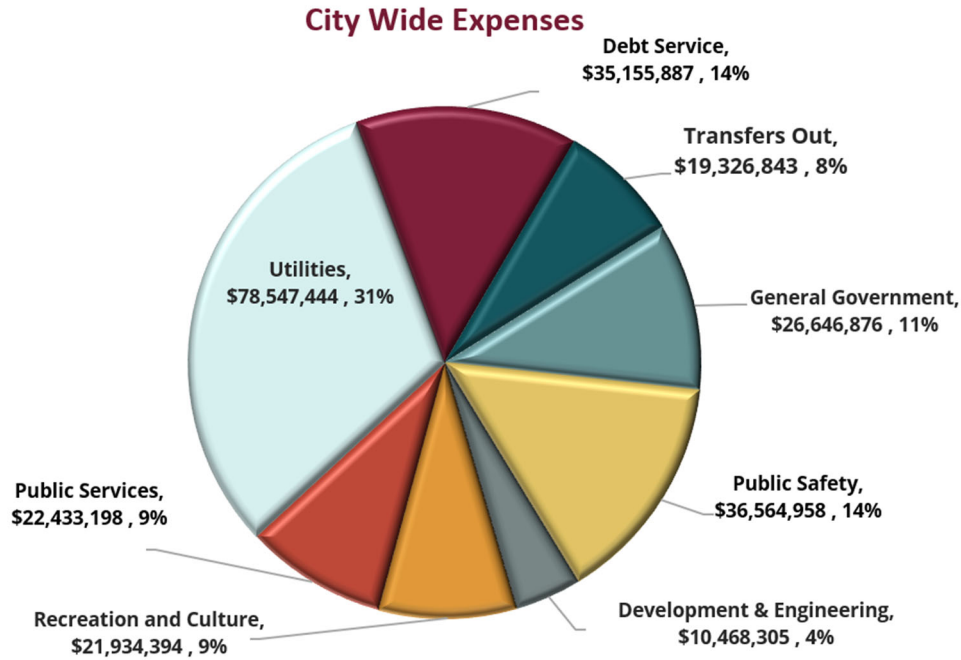
Use of Funds	2025 - 2026 Adopted	2026 - 2027 Proposed	Change Year Over Year	% Change	% of Total
General Government	\$ 20,991,459	\$ 26,646,876	\$ 5,655,417	26.94%	10.61%
Public Safety	31,196,112	36,564,958	5,368,846	17.21%	14.56%
Development & Engineering	9,707,034	10,468,305	761,271	7.84%	4.17%
Recreation and Culture	18,052,785	21,934,394	3,881,609	21.50%	8.74%
Public Services	35,114,551	22,433,198	(12,681,353)	-36.11%	8.93%
Utilities	81,115,788	78,547,444	(2,568,344)	-3.17%	31.28%
Debt Service	31,623,576	35,155,887	3,532,311	11.17%	14.00%
Transfers Out	19,620,000	19,326,843	(293,157)	-1.49%	7.70%
Total Uses	\$ 247,421,305	\$ 251,077,905	\$ 3,656,600	1.48%	100.00%

Note: Chart does not include bond funds.



Life Connected.

Budget Overview



Note: Graph does not include bond funds.

The operating budget is a combination of all costs to accomplish comprehensive citywide business including transfers and debt service payments except for the Capital Improvement Project (CIP) Funds. Use of Funds for total combined expenditures is broken down by General Government, Public Safety, Development and Engineering, Recreation and Culture, Public Services, Utilities, Debt Service, and Transfers. The total of the combined operating expenditure budget for FY 2027 is \$251.08 million, compared with \$247.42 million budgeted in FY 2026. This is an increase of \$3.66 million or 1.48%.

The General Government budget increased \$5.66 million or 26.94% over FY 2026 to \$26.65 million. This increase includes the EDC, Technology Fund and Integrity Fund one-time purchases, and general government operating, including 2.0 FTEs. Public Safety increased \$5.37 million or 17.21% over the adopted FY 2026 budget to \$36.56 million. This increase includes 19.5 positions, one-time capital purchases, a 3% step pay increase, and market adjustment pay increases. Development and Engineering increased \$761,271 or 7.84% to \$10.47 million. The increase is primarily due to 4.0 new positions. Recreation and Culture increased \$3.88 million or 21.50% to \$21.93 million due to a new library scheduled to open in FY 2027 and additional recreation programming in the Parks Department. Additionally, Recreation and Culture is adding 13.5 FTEs. Public Services decreased \$12.68 million or 36.11% to \$22.43 million due to decreases in planned



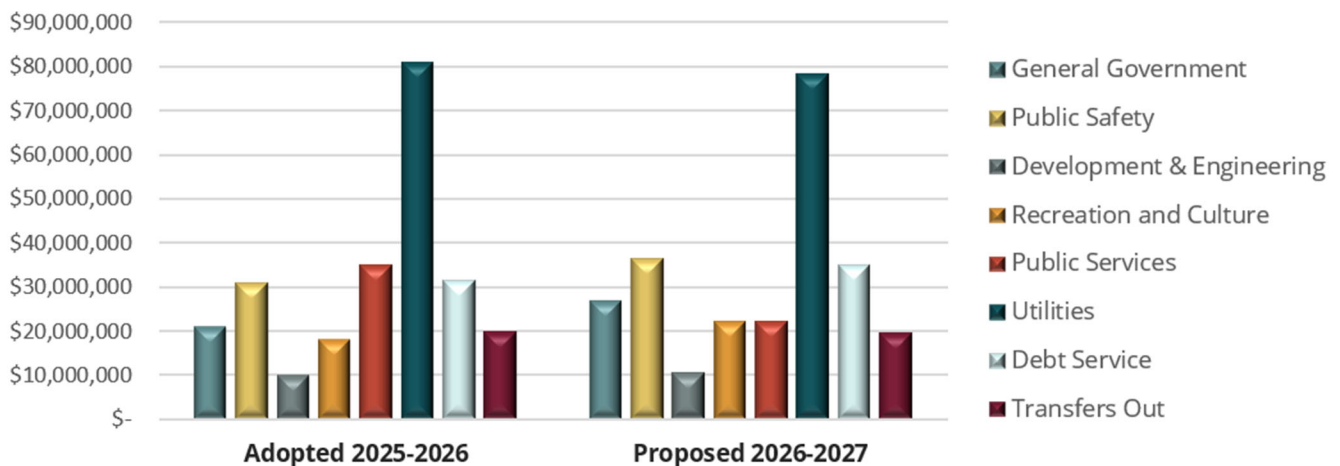
Life Connected.

Budget Overview

one-time capital purchases in Street Construction, Roadway Impact Fee, and Road Capital Recovery Funds. Utilities decreased \$2.57 million or 3.17%, to \$78.55 million due to the difference in one-time capital purchases in FY 2026 compared to FY 2027. Debt Service and Transfers proposed budget total \$54.48 million in comparison to the adopted FY 2026 budget of \$51.24 million.

The City Fund Summary section of this document provides more detail regarding the individual fund budgets and the total expenditures broken down per fund.

Year Over Year Comparison



Year over year expenditure comparison of core operating functions.

Budget Additions by 2026-2028 Strategic Plan Goals

The proposed budget is based on accomplishing the 2026-28 Strategic Plan and addressing priorities from the resident survey.

The list of additions and capital projects below represent additions to the budget specifically to address goals identified by the Strategic Plan.

1. **Be the Life Connected. City:** Focus areas include policy decisions, governance, and partnerships that aim to keep residents, visitors, and businesses invested long-term.
 - a. Addition of an Adult Services Supervisor, Technical Services Technician, Youth Services Technician, 3 Part-time Youth Services Technicians, Teen Librarian, Adult Services Librarian, Adult Services Technician, 2 Part-time Adult Technicians, 4 Account Services Pages, Senior Customer Service Representative, 3 Part-time Recreation Attendants, and Recreation Attendant hours increases.
 - b. New Library opening in the Downtown Center.



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- c. New Fitness and Recreation Programming for the Clubhouse.
- d. Ousley Park construction.
- e. Continuation of Library summer reading program.
- 2. **Be the Unique City:** Through partnerships and community engagement, we are fostering creativity, connection, and making our city a beacon of cultural vitality.
 - a. Addition of a reclassification of a Community Engagement Coordinator to full-time.
 - b. Cameras and Wi-Fi improvements to support festival operations.
 - c. Arbor Day Tree program.
 - d. Commission and install public art pieces in the Downtown Center.
- 3. **Be the City of the Future, Connected to the Past:** Focus areas include long-term and resiliency planning, vision development and risk management.
 - a. Neighborhood Integrity grant program.
 - b. Warning siren equipment.
- 4. **Be the City Built on Public Safety:** Public Safety and emergency services are a strength, we intend to fortify them.
 - a. Additional personnel for the Police Department to include a Patrol Watch Commander, Patrol Deputy Chief, FTO Training Sergeant, Records Coordinator, CVE Crash Investigator, 2 Traffic Division Motorcycle Officers, Crime Prevention Specialist, 2 Patrol Officers, a Stormwater & Water Conservation Compliance Manager, and a Vac Truck Operator.
 - b. Addition of 9 Firefighter/Paramedics to institute 4 on 4 staffing in the Fire Department.
 - c. Open Fire Station 4.
 - d. Fire Department medical equipment, bunker gear, technical rescue equipment, tactical medic equipment, and thermal imaging cameras.
 - e. Police Department equipment including a training division truck, motors division equipment, blue to gold legal rolcall training, courtesy patrol vehicle, grant writing services, drone unit equipment, 3D printer, community services supplies, fitness and wellness training, tactical medic equipment, traffic data collectors, and additional fitness equipment.
 - f. Streets Department equipment including an auto flagger and a Multiple Event Response Trailer.
 - g. Stormwater equipment including a mini excavator and dump trailer.
- 5. **Be the City of Sustainable Economic Growth:** This Strategic Plan Goal seeks to find a balance between economic prosperity and community development.
 - a. Addition of a Building Plan Examiner, Water Reclamation Facility Lead operator, and four Water Reclamation Facility Operators.



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6. **Be the City Built on Infrastructure:** With limited resources and a high demand for new infrastructure, a pragmatic approach is required to adequately fund and develop infrastructure.
 - a. Addition of a Senior Traffic Engineer, Engineer in Training, Capital Improvement Plan Manager, Water Quality Supervisor, Water Quality Crew Leader, and Water Quality Technician.
 - b. Addition of crack router, grader blade and fork attachments, water tank trailer, a 20 ft. trailer, vehicle telematics, fleet key management, and a septic tank truck.
 - c. Wastewater Inflow and Infiltration study.
7. **Be the City of Small Business:** Celina is known for our small, local businesses; they are the heart of the community. We recognize their importance to our quality-of-life and economic sustainability.
 - a. Façade and live music grant programs.
 - b. Friday Night Market events on the Downtown Square.
 - c. Continued partnership with EDC and Chamber of Commerce.
8. **Be the City that Shares Our Story:** We want to share our story through what we say, what we publish, the improvements we construct, and the things we do.
 - a. Funding for annual Celina special events to include Cajun Fest, Beware of the Square, Touch a Truck event, Christmas on the Square, July 4th Splash and Blast, and Oktoberfest.
9. **Be the City of Servant Leaders:** This goal focuses on strengthening Celina's proud tradition of selfless service to our neighbors and the community.
 - a. Addition of a Facilities Maintenance Technician and a Downtown Center Receptionist.
 - b. The addition of an employee engagement survey.
 - c. The addition of a tool lending program in Code Enforcement.

Significant One-Time Expenditures

The proposed FY 2026-27 total combined funds budget includes \$11.28 million in significant one-time expenditures. Below is a sample listing of some of the expenditures anticipated:

- Stryker Medical Equipment **\$1,026,644**
- Capital Vehicles **\$1,487,196**
- Downtown Center **\$4,518,340**
- Capital Equipment **\$2,634,471**
 - Annex Building HVAC
 - Facilities Vehicle



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- Firefighter Equipment
- Reserve to Front Line Engine Equipment
- Firefighter Bunker Gear
- Positive Pressure Fans
- Technical Rescue Equipment
- Ballistic Vests and Helmets
- Tactical Medic Med Packs
- Crack Router
- Auto Flagger Trailers
- Multiple Event Response Trailer
- 20 Ft. Trailer
- Grader Blade Attachment
- Fork Attachment
- Vehicle and Equipment Replacements **\$1,609,691**
- Water Tank Trailer
- Police Training Truck
- Two Patrol Cars
- Two Police Admin Cars
- Two Police Motorcycles
- Crash Investigator Equipment
- Crime Prevention Specialist Equipment
- Courtesy Patrol Vehicle
- Police Tactical Medic Kits
- Police Tablets
- Vehicle Telematics in Fleet
- Fleet Key Management Solution

Personnel/Full-Time Equivalents (FTEs)



This budget proposes an increase of 49.0 full-time equivalent (FTE) positions. This includes 39.0 in General Fund, 8.0 in the Water and Wastewater Fund, and 2.0 in the Stormwater Fund. Of these new positions, 2.0 are for General Government, 4.0 Development and Engineering, 13.5 are for Culture and Recreation, 0 are for Public Services, and 19.5 are for Public Safety. In FY 2026, GIS moved to the General Government category, to better align with the organizational chart.



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The new positions including compensation and benefits will total \$4.39 million and are listed below.

General Government - 2.0 FTEs

- Downtown Center Receptionist – Strategic Services (1.0)
- Facilities Maintenance Technician – Facilities Maintenance (1.0)

Development and Engineering - 4.0 FTEs

- Building Plan Examiner – Building Inspections (1.0)
- Senior Traffic Engineer – Engineering (1.0)
- Engineer in Training – Engineering (1.0)
- Capital Improvement Plan (CIP) Manager – Engineering (1.0)

Culture and Recreation - 13.5 FTEs

- Adult Services Supervisor – Library (1.0)
- Technical Services Technician – Library (1.0)
- Youth Services Technician (January Hire) – Library (1.0)
- Three Part-time Youth Services Technicians (January Hire) – Library (1.5)
- Youth Services Teen Librarian (January Hire) – Library (1.0)
- Adult Services Librarian (January Hire) – Library (1.0)
- Adult Services Technician (January Hire) – Library (1.0)
- Two Part-time Adult Technicians (January Hire) – Library (1.0)
- Four Part-time Account Services Pages (January Hire) – Library (2.0)
- Senior Customer Service Representative – Parks and Recreation (1.0)
- Three Part-time Recreation Attendants – Parks and Recreation (1.5)
- Recreation Attendant hours increase – Parks and Recreation (0.5)

Public Services - 10.0 FTEs

- Water Quality Supervisor – Public Works (1.0)
- Water Quality Crew Leader – Public Works (1.0)
- Water Quality Technician – Public Works (1.0)
- Water Reclamation Facility Operators – Public Works (4.0)



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Budget Overview

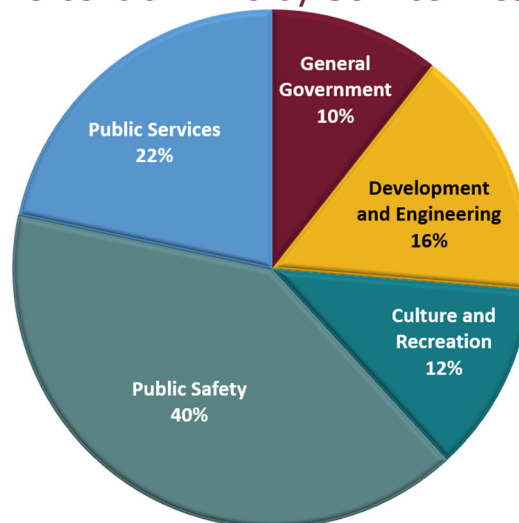
- Water Reclamation Facility Lead Operator – Public Works (1.0)
- Conservation Compliance Manager – Stormwater (1.0)
- Vac Truck Operator – Stormwater (1.0)

Public Safety 19.5 FTEs

- Firefighter/Paramedics – Fire (9.0)
- Patrol Watch Commander – Police (1.0)
- Patrol Deputy Chief – Police (1.0)
- Field Training Officer Training Sergeant – Police (1.0)
- Records Coordinator – Police (1.0)
- Commercial Vehicle Enforcement Crash Investigator (April Hire) – Police (1.0)
- Traffic Division Motorcycle Officers – Police (2.0)
- Crime Prevention Specialist – Police (1.0)
- Patrol Officers (April Hire) – Police (2.0)
- Reclassify Community Engagement Coordinator to Full-Time – Police (0.5)

Staffing changes occur throughout the year between departments, the total number of FTEs to close the 2026 budget year is 403.25. The FY 2026-27 proposed budget maintains the 2026 end of year totals and with the addition of the new positions requested, Celina will begin the 2027 budget year at 452.25 FTEs with a salary and benefits cost of \$57.37 million.

Percent of FTEs by Service Area



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Employee Compensation

The City offers competitive benefits to employees, including group medical, dental, and vision insurance with dependent coverage available. Life and long-term disability insurances are 100% City paid. Optional insurance offerings are provided for short-term disability and additional life insurance.

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

The proposed FY 2027 budget includes a step increase of 3% and market adjustments for public safety employees. The purpose of the market adjustments is to address the impact of inflation on salaries and to try to remain competitive in the DFW market. Not every position received a market adjustment and the rate of the adjustment varied by position. The goal is to remain competitive to attract and retain top talent in public safety.



Fund Balance and Reserve

There are multiple areas of reserves built into the budget. By ordinance, the City is required to maintain a General Fund Balance equal to 25% of expenditures. For FY 2027, this amount is approximately \$17.52 million.

The Water and Wastewater Fund projects a working capital reserve of \$23.32 million which is approximately 40% of FY 2027 expenditures or 146 days of working capital. The Water and Wastewater Fund target balance is 40% working capital.



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Fund Summaries

General Fund

General Fund Revenue

General Fund revenues and transfers in are budgeted at \$69.33 million for FY 2027. This is an increase of 9.29% or \$5.71 million over the FY 2026 budget. The main sources of revenue into the General Fund are property taxes and development fees, they are forecasted at 71.95% of the total General Fund revenue for FY 2027. The revenue growth is a result of continued commercial development, new residential construction, and population growth in Celina.

Revenue	2025 - 2026 Adopted	2025 - 2026 Estimated	2026 - 2027 Proposed
Property Tax	\$ 24,668,919	\$ 24,733,919	\$ 28,254,399
Sales Tax	6,224,985	6,199,205	7,019,456
Other Taxes	1,667,000	1,959,500	2,124,500
Development Fees	21,505,000	21,505,000	21,505,000
Fines and Fees	3,702,700	3,995,660	4,175,036
Interest	1,575,000	1,575,000	1,575,000
Other	2,618,494	2,173,406	2,387,615
Transfers	1,473,692	1,473,692	2,287,652
Total	\$ 63,435,790	\$ 63,615,382	\$ 69,328,658

Property Tax Revenue

Property tax values continue to increase in Celina as more new construction takes place. General Fund property taxes for FY 2027 are budgeted at \$28,254,399, which is an increase of 14.53% over the FY 2026 budget. The increase is mainly due to new value from development added to the tax rolls. Certified property values for tax year 2026 are \$11,909,549,581 which is \$1,586,313,271 or 15.37% more than tax year 2025 adjusted values. Much of this increase is due to \$1,221,035,272 of new value that was added to the tax rolls as of January 1, 2026. The O&M tax rate is \$0.263260/\$100 of value.

Sales Tax Revenue

Celina's commercial development has not yet caught up to the residential expansion in recent years. Fiscal year 2027 the City is forecasting a robust increase of 26.9% over FY 2026. There is



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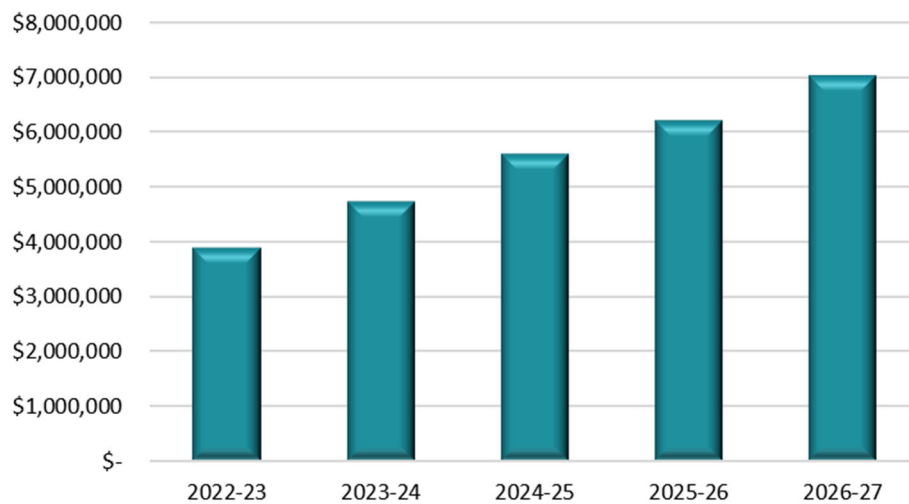
also included sales tax incentive agreements but long term the City is starting to build its commercial sales tax base.

General Fund Sales Tax History			
Fiscal Year	Sales Tax	Incentive	Net
2026-27 ¹	\$ 8,548,356	\$ 1,528,900	\$ 7,019,456
2025-26 ²	6,736,860	537,655	6,199,205
2024-25	5,814,089	218,058	5,596,031
2023-24	5,047,477	318,621	4,728,856
2022-23	4,087,162	213,030	3,874,132

1- Budget

2- Estimate

General Fund Sales Tax History



Note: Figures are net of Incentive Payments.

Development Fee Revenue

General Fund development fee revenue for FY 2027 is budgeted at \$21.5 million which is flat from the FY 2026 budget. This is due to development slowing resulting in lower fee revenue. The City estimates issuing 2,200 building permits in FY 2026, with the same number budgeted for FY 2027. Building permit revenue is a one-time source and is expected to decline as the City

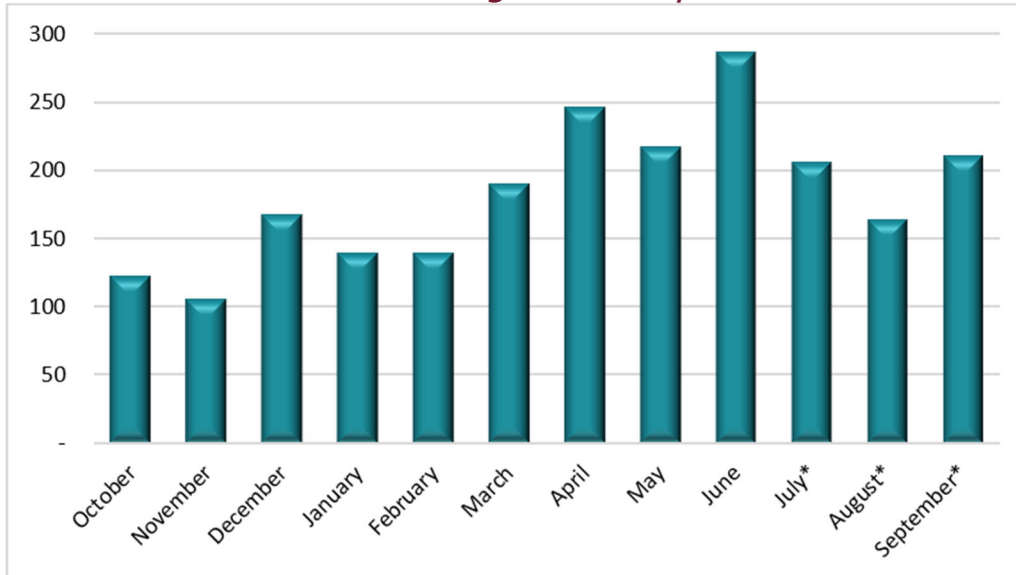


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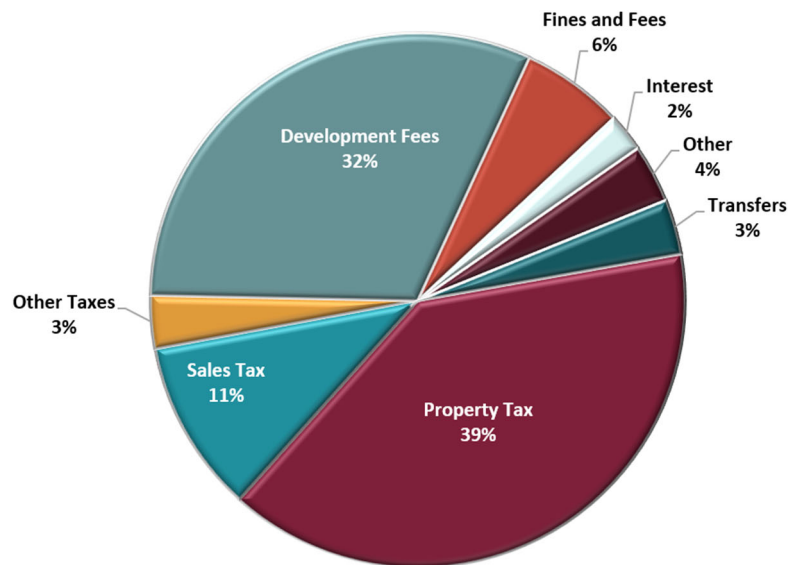
approaches buildout. Over time, this decrease will be offset by growth in ongoing revenue streams such as sales and property taxes.

FY 2026 Building Permits by Month



*Estimate.

FY 2026 – 2027 General Fund Revenue



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Budget Overview

General Fund Expenditures

The General Fund encompasses the basic services of municipal government. These services include Police, Fire, Streets, Development Services, Parks, Public Works, Administration, and all other internal services.

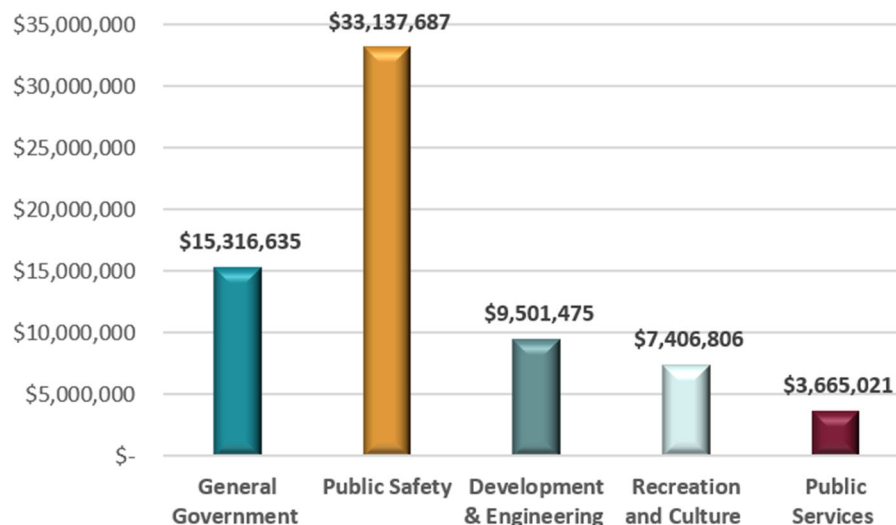
General Fund operating expenditures total \$69.03 million before transfers out. With transfers, the total General Fund budget for FY 2027 is \$76.01 million. This budget is a 9.99% increase or \$6.90 million more than the FY 2026 budget.

The General Fund transfer to the Vehicle and Equipment Replacement (VERF) Fund for FY 2027 is budgeted at \$2,281,505. The VERF Fund is a separate fund that provides for the replacement of capital vehicles and equipment. This is an increase of \$246,076 from the adopted FY 2026 VERF transfer of \$2,035,429. This increase in transfers is a result of the increased number of capital vehicles, equipment, and overhead costs of the Fleet Department.

General Fund by Department

The General Fund expenditure budget is broken down by department and grouped into categories by major function. The categories are General Government, Public Safety, Development and Engineering, Recreation and Culture, and Public Services. The table below excludes transfers.

General Fund Expenses by Function



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General Government includes the City Manager's Office, the City Secretary's Office, Strategic Services, Finance, Human Resources, Information Technology, Municipal Court, Facility Maintenance and GIS. These departments have a total of 51 positions which include 2 new positions, a Receptionist for the Downtown Center and a Facility Maintenance Technician for the FY 2027 Budget. The General Government budget for FY 2027 is \$15.32 million which is \$727,213 or 4.98% above the FY 2026 budget.

Public Safety is comprised of the Police and Fire Departments. Overall, Public Safety makes up the largest cost center with a budget of \$33.14 million or 48.01% of the total General Fund operating budget in FY 2027. Fire & EMS will have a total of 90 personnel with a proposed operating budget of \$16.19 million, an increase over the adopted FY 2026 budget by \$1.66 million. The Fire Department is 23.45% of the General Fund operating budget. Fire Station No. 4 is scheduled for completion in FY 2027. The budget includes 9.0 new FTEs for Firefighter/Paramedics in order to implement the four on four staffing model. The Police Department will have a total of 91.5 personnel with a proposed budget for FY 2027 of \$16.95 million. The Police Department is 24.55% of the General Fund operating budget. The FY 2027 budget contains 10.5 new public safety positions, with the addition of a Patrol Watch Commander, Patrol Deputy Chief, Field Training Officer Training Sergeant, Records Coordinator, Commercial Vehicle Enforcement Crash investigator, two Motorcycle Officers, Crime Prevention Specialist, two Patrol Officers, and a reclassification of a position from part-time to full-time.

The Development and Engineering category includes Development Services and Engineering. It has an proposed budget of \$9.50 million, which is an increase of \$604,383 or 6.79%. The total personnel count is 67. There are 4 new positions added in FY 2027 for a Plans Examiner, Senior Traffic Engineer, Engineer in Training, and a Capital Improvement Plan Manager. A portion of the engineering positions is offset by revenue from bond funded projects. Development Services is on pace to process around 2,200 residential building permits for the 2025-26 fiscal year and Development and Engineering represents 13.76% of the overall general operating fund budget.

Recreation and Culture includes Library, Parks and Recreation, and Marketing/Special Events. These departments have a total of 53.75 FTEs which includes 13.5 new positions for an Adult Services Supervisor, Technical Services Technician, Youth Services Technician, 3 Part-time Youth Services Technicians, Youth Services Teen Librarian, Adult Services Librarian, Adult Services Technician, 2 Part-time Adult Services Technicians, 4 Part-time Account Services pages, Library Assistant, Part-time Technical Services Technician, Senior Customer Service Representative in Parks, 3 Part-time Recreation Attendants, and Recreation Attendant Hours Increases in the FY 2027 Budget. The Recreation and Culture budget for FY 2027 is \$7.41 million which is \$508,617 or 7.37% above the FY 2026 budget.

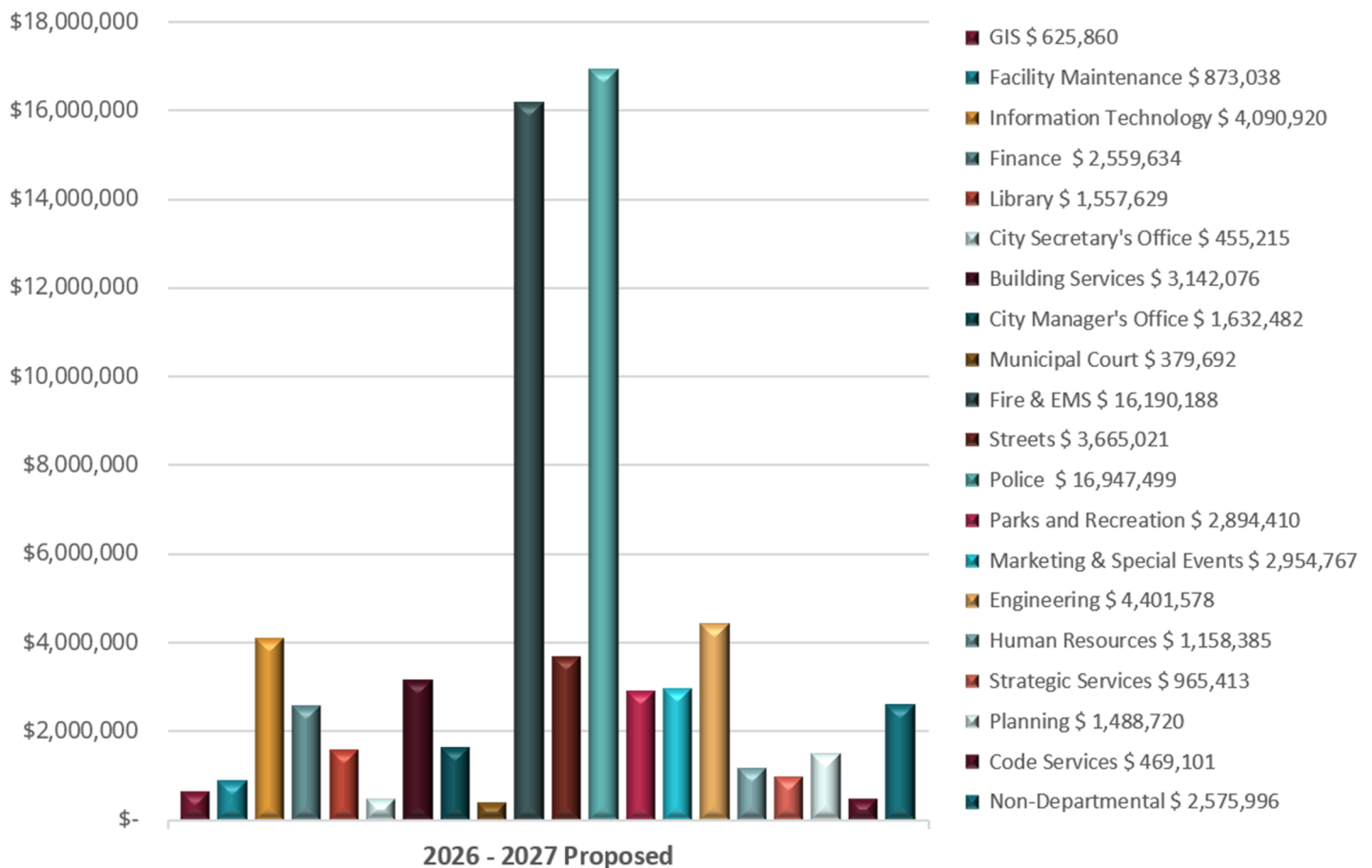


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Public Services includes the Streets Department in the General Fund. The Streets Department has a total of 18 FTEs in the FY 2027 Budget. The Streets budget for FY 2027 is \$3.67 million which is \$311,910 or 9.30% above the FY 2026 budget.

FY 2026 – 2027 General Fund Expenditures by Department



Note: Figures in graph do not include transfers.

Enterprise Funds

Water and Wastewater, Solid Waste, Utility Infrastructure, Impact Fees, Capital Recovery, Stormwater Drainage, and Utility Vehicle and Equipment Replacement Fund (VERF) account for the full-service operations of the water and wastewater system including water production, water distribution, wastewater collection, wastewater reclamation, solid waste collection and disposal, and capital improvements. The enterprise funds are 100% self-supporting with



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revenues generated from rates, charges, and fees sufficient to cover operations, debt, scheduled capital outlay purchases, and capital infrastructure projects. They act as business enterprises, utilize full accrual accounting, and separate water and wastewater operations to make each operation self-supporting.

Water Ground Storage Tanks



Water & Wastewater Fund

The Water & Wastewater Fund (“the utility system”) accounts for water and wastewater operations of the City of Celina. The operations of the utility system include administration, water distribution, wastewater collection, wastewater reclamation, system maintenance, and Utility Customer Service. Water and Wastewater services are provided to both residential and commercial customers. Currently, the City of Celina has 20,144 utility accounts. Separately, the City is contracted by Elm Ridge Water Control and Improvement District to perform and manage their water utility maintenance and billing.



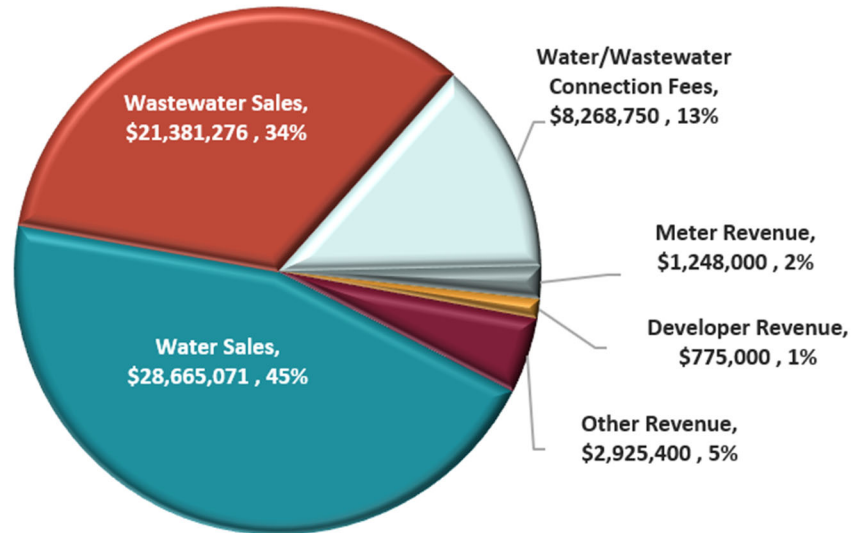
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Budget Overview

Water & Wastewater Fund Revenues

The total Water & Wastewater Fund revenue is forecasted at \$63.26 million for FY 2027. This includes water & wastewater sales, connections fees, meter and developer fees, and other fees and charges. Other fees and charges are related to services performed in the field for new connections as well as penalties on late payments and disconnects, and interest.

FY 2026 – 2027 Water & Wastewater Fund Revenue



Sources of revenue supporting the City's utility system.

Water & Wastewater Fund Expenditures

The Water Department has a total of 32 positions which includes 3 new positions in the FY 2027 budget. The operating budget is \$19.92 million. It is an increase over the adopted FY 2026 budget by \$1.82 million and makes up 34.06% of the Water & Wastewater Fund for the upcoming year. The budget includes a pass-through increase for water purchased from the Upper Trinity Regional Water District (UTRWD). The volume rate for purchased water increased 4.1% per 1,000 gallons.

Wastewater Collections has a total of 13 positions. The operating budget is \$6.66 million, an increase from the FY 2026 budget of \$757,984, and is 11.39% of the fund. Wastewater Treatment has 16 positions, which includes 5 new positions to staff the new Water Reclamation Facility. The operating budget is \$2.47 million, which is 4.22% of the fund.

Utility Billing has a total of 9 positions with a budget of \$1.86 million and is 3.18% of the fund.



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All other operating expenditures, including both City and Upper Trinity Regional Water District debt, is \$27.57 million. This does not include transfers.

Solid Waste Fund

Solid waste is contracted out in Celina. The City's role is to collect the revenue and pay the contractor for the services provided. The total budgeted revenues are \$5.98 million which is a decrease of 6.70% and the total budgeted expenditures are \$4.34 million which is a decrease of 31.35%. The decreases are due to lower costs passed onto customers from Community Waste Disposal (CWD). The City began a new contract with Community Waste Disposal (CWD) December 1st 2025 and rates were finalized last fall.

Utility Infrastructure, Impact, & Capital Fees Funds

Fees for capital infrastructure are used for utility system capital purchases and projects, such as treatment plants, transmission lines, storage facilities, and facilities. The budgeted revenue is \$11.58 million and budgeted expense is \$11.26 million. The funds expenditures are related to utility infrastructure construction projects with impact funds at \$7.0 million and Water and Wastewater Capital Recovery funds at \$4.26 million.

Stormwater Drainage Fund

The Stormwater Drainage Fund receives revenue from stormwater fees determined by the amount of impermeable surface area on a property. The fees are designated for stormwater and drainage related activities. Budgeted revenues are \$2.50 million and expenses comprise \$1.42 million of operating and \$1.93 million of capital with a total expenditures of \$3.35 million.

Vehicle & Equipment Replacement Fund (Enterprise VERF)

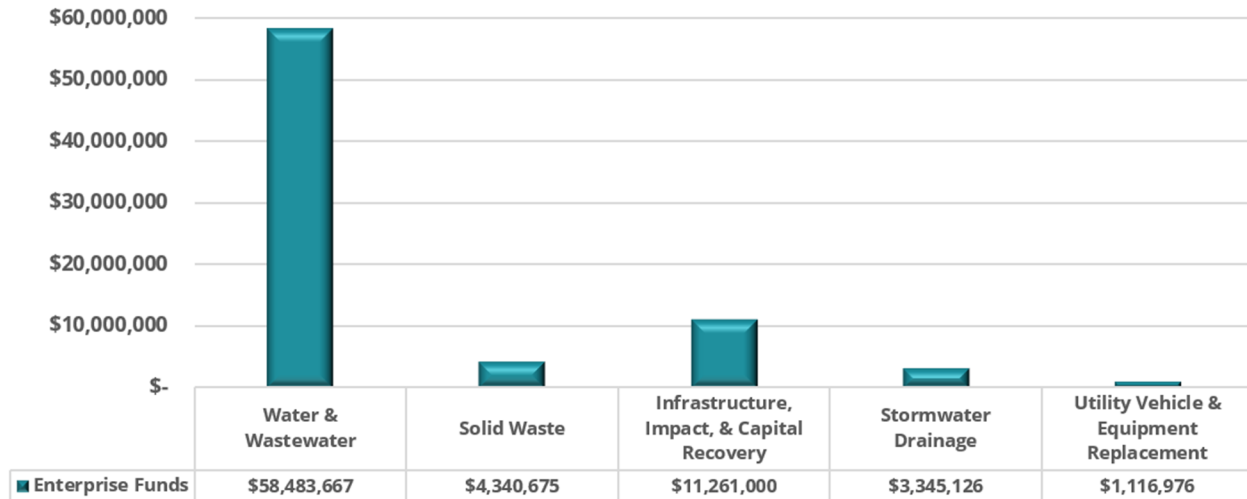
The Vehicle & Equipment Replacement Fund provides funding to replace vehicles and equipment in the enterprise funds. Budgeted revenues including transfers in are \$1,617,196 and expenses are \$1,116,976 for Water/Wastewater Department vehicle and equipment replacements.



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Budget Overview

Expenditures by Enterprise (less interfund transfers)



Special Revenue Funds

Park Fee Fund

The Park Fee Fund receives revenue from developer fees for operating and capital improvements for current and future parks. Revenues for the Park Fee Fund are budgeted at \$4.60 million, which includes developer paid fees, interest, and transfers. The expenditures are \$9.28 million. Expenditures include Ousley Park construction \$4,000,000, Ousley Park Trail and Stream project \$1,000,000, park turf conversions \$3,000,000, and the remaining \$1.28 million is allocated towards parks operations, developer incentive payments, and land acquisition. In the Winter of 2026-27, the Capital Improvement Program will be brought before City Council for approval and capital expenditures identified.

Downtown Fund

The Downtown Fund receives revenue from an annual golf tournament fund raiser. It is used to fund events downtown, including Christmas lighting and decorations, holiday carriage rides, and holiday window painting. The budgeted revenues for FY 2027 are \$110,000 and the budgeted expenses are \$106,186.



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Budget Overview

Technology Fund

The Technology Fund receives revenue from developer fees when obtaining building permits. It is used for the purchase of technology infrastructure improvements. FY 2027 budgeted revenues are \$940,000 and expenses are \$843,100 for capital equipment and software.

Integrity Fund

This fund plays a crucial role in enhancing the City's aesthetics and overall appeal. The revenues collected are dedicated to various beautification projects, such as sidewalk improvements, street landscaping, signage installations, lighting enhancements, and façade improvements. In FY 2026 the tree mitigation component of the Integrity Fund was split into the Tree Mitigation Fund.

The primary sources of revenue are water and cell tower lease fees and warning device fees. With these resources, the City has been able to embark on significant improvements, making Celina a more attractive and inviting place for residents and visitors alike.

The City also sets aside funds specifically for the construction of outdoor warning sirens, reinforcing community safety measures.

For FY 2027, the forecasted revenue is \$455,000, with operational expenses totaling \$1.97 million. Anticipated expenses in the coming fiscal year include supporting façade grants, the Neighborhood Integrity Program, property abatement activities, and outdoor warning sirens. The City transferred \$1.25 million into the fund for an economic development project in FY 2026, the expense is budgeted in FY 2027. These investments will further elevate the City's charm and create an appealing and well-maintained environment for residents, visitors, and businesses to enjoy.

Tree Mitigation Fund

This fund was separated from the Integrity Fund in FY 2026. This fund provides a dedicated funding source for tree management in the City. The revenue source is tree mitigation fees and interest. Tree Mitigation Fund budgeted revenues are \$410,000 and budgeted expenditures are \$15,000 for Arbor Day planting.

Governmental Funds

Street Construction Fund

The Street Construction Fund is used to support street maintenance and capital improvements operations. The revenue budget is \$215,000 and the expenditure budget is \$4.00 million. The Street Construction Fund has received transfers from the General Fund when one-time revenue



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Budget Overview

sources provide fund balance in excess of 25%. In the Winter of 2026-27, the Capital Improvement Program will be brought before City Council for approval and capital expenditures identified.

Roadway Impact Fee Fund

The Roadway Impact Fee Fund receives revenue from developer paid roadway impact fees. The revenue budget is \$3.70 million and the expenditure budget is \$3.00 million. In the Winter of 2026-27, the Capital Improvement Program will be brought before City Council for approval and capital expenditures identified.

Vehicle & Equipment Replacement Fund (General Government VERF)

The Vehicle & Equipment Replacement Fund provides funding to replace vehicles and equipment in the governmental funds. Budgeted revenues including transfers in are \$3.56 million in and expenses are \$3.01 million. Of that amount \$218,286 is for Fleet Department operations and \$2.79 million is for vehicle and equipment replacement costs and one time purchases. FY 2027 replacements include:

- Facilities \$50,000
- Engineering \$108,969
- Police \$231,206
- Development \$112,000
- Fire \$854,460
- Streets \$404,989
- Fire Equipment \$1,026,644

Capital Acquisition Fund

The Capital Acquisition Fund is a fund that Celina uses to allocate a portion of surplus revenues for future capital expenditures. Fiscal Year 2026-27 scheduled expenditures are \$7.15 million and include FF&E and construction costs for new facilities \$4,860,160 and the following one-time expenditures organized by department:

- Facilities:
 - Annex Building HVAC \$70,000
 - Vehicle \$67,514
 - Firefighter Equipment \$72,000
 - Fire Engine Equipment \$85,000
 - Bunker Gear \$140,000
- Information Technology:
 - Contractual Services for Facility Improvements \$209,650
 - Computer Replacement \$200,000
 - Positive Pressure Fans \$23,000
 - Ballistic Vests and Helmets \$15,000
 - Tactical Medic Med Packs \$6,000
 - Technical Rescue Equipment \$13,000
- Fire:
 - Fire hose replacement \$15,000



Life Connected.

Budget Overview

- Police:
 - Crash Investigator equipment \$17,759
 - Training Division Truck \$55,386
 - Watch Commander vehicle and equipment \$149,884
 - Patrol Deputy Chief vehicle and equipment \$69,833
 - FTO Training Sergeant vehicle and equipment \$62,206
 - Traffic Division Motorcycle Officers vehicles and equipment \$164,706
 - Crime Prevention Specialist vehicle and equipment \$47,873
 - Patrol Officers vehicle and equipment \$164,217
 - Tactical Medic \$53,475
 - Motors Division tablets \$16,982
 - Public Safety Officer vehicle \$82,000
 - Ballistic Shields \$28,150
 - Radios \$23,490
- Streets:
 - Crack Router \$22,060
 - Auto Flagger \$29,427
 - MERT Trailer \$14,602
 - 20 ft Trailer \$7,181
 - Grader blade and fork attachments \$33,031
 - Water tank trailer \$15,700
- Engineering:
 - School traffic control plan \$40,000
 - Traffic signal design \$80,000
- Library:
 - Library new hire equipment \$123,525
- Parks:
 - Irrigation Control System Plan \$75,000

Roadway Capital Recovery Fund

The Roadway Capital Recovery Fund collects revenue from development fees for the expansion of our road network. Revenues are budgeted at \$3.10 million and expenditures are \$8.92 million. In the Winter of 2026-27, the Capital Improvement Program will be brought before City Council for approval and capital expenditures identified.

Capital Improvement Funds

In FY 2026, the City of Celina funded capital project needs through a series of Certificates of Obligation for General and Water & Wastewater projects. Capital projects are completed through a phased approach and are based on identified needs as the City continues to grow. Staff will present the annual five-year CIP for City Council consideration in Winter 2026-27.



Life Connected.

Budget Overview

The following is a list of some of the major projects that the City has scheduled for design or construction the coming fiscal year from the current 5-Year CIP:

- Public Works Permanent Administration
- Fire Truck #2 Ladder
- Permanent Fire Station #2
- Police Weapons Range
- Replacement Fire Truck #1
- Koch Park Masterplan
- Old Celina Park Field 1 & 2 Turf Conversion
- Ousley Park Construction
- Parkland Acquisition
- Wilson Creek Park Phase II
- Downtown Wi-Fi Expansion
- Network Switch/Firewall Refresh
- IT Fiber Enhancements
- Annual Street Maintenance
- Carl Darnell Parkway (Preston to Public Works)
- Dallas North Tollway Intersection Improvements
- Downtown Streets
- Kristina Court
- Parvin Rd. Construction (FM 1385 to Legacy)
- Preston Rd. Right Turn Lanes
- Ramble Streets Oversize
- Stallcup Boulevard (Preston to Serenade)
- Traffic Signal Improvements
- Water Line on Doe Branch Blvd (Clear Creek to Dallas Pkwy)
- Water Line on Dallas Pkwy. (Celina Rd Pump Station to J Fred Smith)
- CCN Acquisition from Marilee
- Celina Rd. & SE Pump Station Wells
- Celina Rd. Ground Storage Tank #2
- Decommission Downtown Pump Station
- Southeast Pump Station & Ground Storage Tank
- Business 289 Gravity Sewer Upgrades
- Downtown Sewer Improvements
- Downtown Water Reclamation Plant Phase II
- Parallel Doe Branch Interceptor (Parvin to Legacy)
- Downtown Drainage Improvements



Life Connected.

Budget Overview

Police Headquarters 2024



Tax Increment Reinvestment Zones (TIRZ)

A tax increment reinvestment zone (TIRZ) is created by ordinance with the City Council of the City of Celina. It designates a geographic area within the City as a reinvestment zone pursuant to Chapter 311 of the Texas Tax Code. The TIRZ is funded by an incremental allocation of the City's increased property tax revenue. The majority of the City's TIRZs overlay Public Improvement Districts. TIRZ 11 is specific to the Downtown Corridor. TIRZ 11 is supported by collections of Property Tax from the City and Collin County and Sales Tax from the CDC and EDC.

The City of Celina participates in fourteen TIRZ:

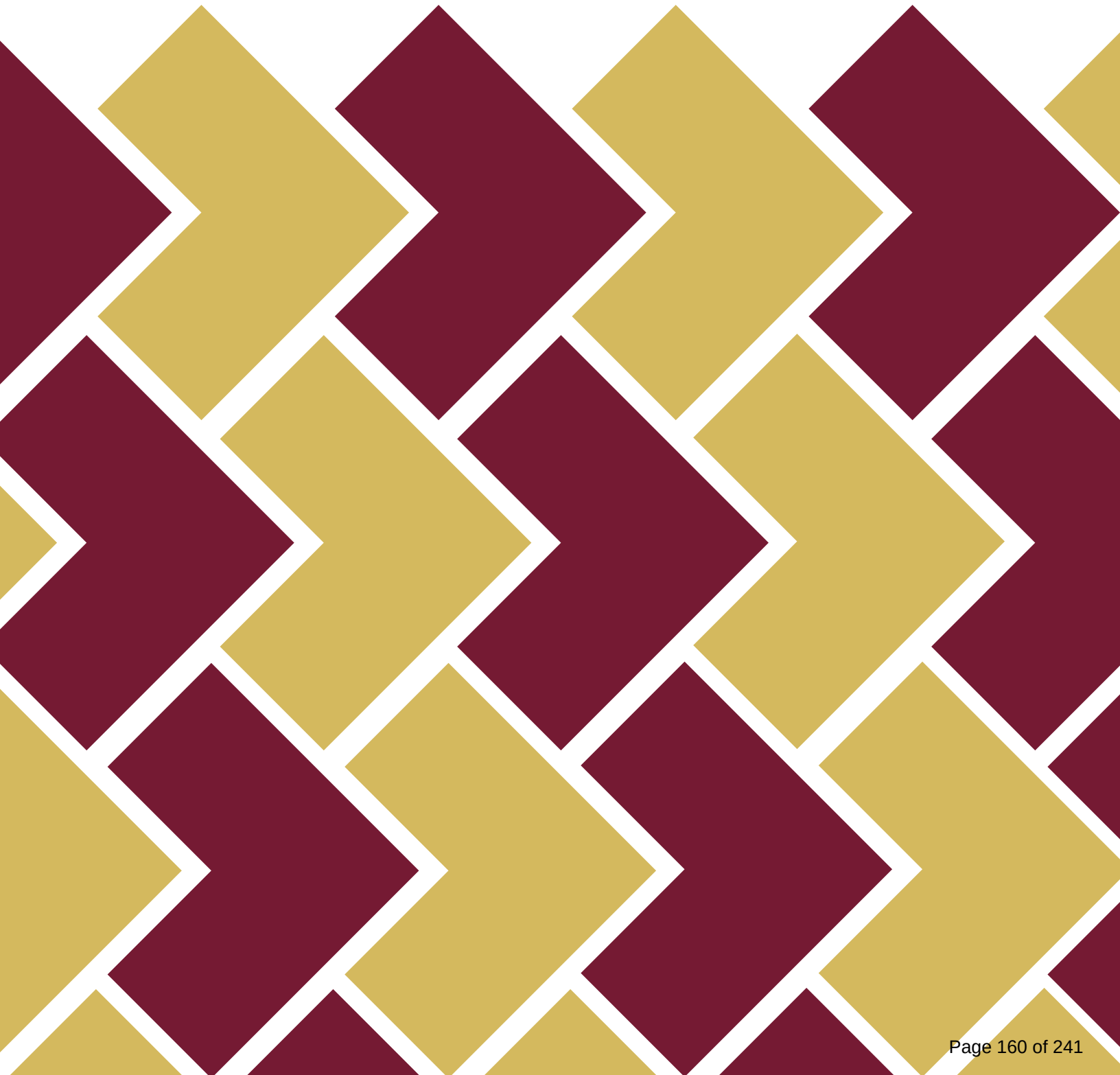
- #2 Creeks of Legacy
- #4 Sutton Fields
- #5 Old Celina Limited
- #6 Glen Crossing
- #7 Ownsby Farms
- #8 Sutton Fields II
- #9 The Columns
- #10 Chalk Hill
- #11 Downtown
- #12 Edgewood Creek
- #13 Legacy Hills
- #14 Sutton Fields East
- #15 Serenade
- #16 La Una



Life Connected.

Fiscal Year 2026 - 2027

All Fund Summaries





Life Connected.



Life Connected.

Fund Matrix

Fund Name	Type	Audited	Budget Basis	Accounting Basis	Major
General Fund	Governmental	Yes	Modified Accrual	Modified Accrual	Yes
Debt Service Fund	Debt Service	Yes	Modified Accrual	Modified Accrual	Yes
Water & Wastewater Fund	Proprietary	Yes	Full Accrual	Full Accrual	Yes
Solid Waste Fund	Proprietary	Yes	Full Accrual	Full Accrual	
Infrastructure Fund	Special Revenue	Yes	Full Accrual	Full Accrual	
Utility Impact Fee Fund	Special Revenue	Yes	Full Accrual	Full Accrual	
Water Capital Recovery Fund	Special Revenue	Yes	Full Accrual	Full Accrual	
Sewer Capital Recovery Fund	Special Revenue	Yes	Full Accrual	Full Accrual	
Stormwater Drainage Fund	Proprietary	Yes	Full Accrual	Full Accrual	
Vehicle & Equipment Replacement Fund ¹	Special Revenue	Yes	Full Accrual	Full Accrual	
Park Fee Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Hotel/Motel Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Downtown Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
PEG Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Grants Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Seizures and Forfeitures Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Donations Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Court Security Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Court Technology Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Technology Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Integrity Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Stabilization Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Tree Mitigation Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
TIRZ 11 Downtown Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Developer Capital Fee Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Wilson Park Fee Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Legacy Hills Fee Fund	Special Revenue	Yes	Modified Accrual	Modified Accrual	
Street Construction Fund	Governmental	Yes	Modified Accrual	Modified Accrual	Yes
Roadway Impact Fee Fund	Governmental	Yes	Modified Accrual	Modified Accrual	
Vehicle & Equipment Replacement Fund ²	Governmental	Yes	Modified Accrual	Modified Accrual	
Capital Acquisition Fund	Governmental	Yes	Modified Accrual	Modified Accrual	
Road Capital Recovery Fund	Governmental	Yes	Modified Accrual	Modified Accrual	
Capital Improvement Funds	Capital	Yes	Modified Accrual	Modified Accrual	Yes

1 - Utility Fund

2 - General Fund

Combined Budget Summary

FY 2026 - 2027



	General Operating		Enterprise					Special Revenue					
	General Fund (102)	Debt Service (103)	Water & Wastewater (202)	Solid Waste (203)	Utility Infrastructure, Impact, & Capital Fees (205, 206, 209, 210)	Stormwater Drainage (208)	Utility Vehicle & Equipment Replacement (213)	Park Fee (109)	Hotel (110)	Downtown (112)	PEG (114)	Grants & Donations (115, 117)	Seizures & Forfeitures (116)
Beginning Fund Balances	\$ 24,196,096	\$ 6,134,450	\$ 27,838,097	\$ 5,351,591	\$ 74,692,614	\$ 8,492,651	\$ 1,007,200	\$ 18,126,502	\$ 69,230	\$ 134,113	\$ 63,027	\$ 18,032	\$ 25,194
Revenues:													
Ad Valorem Taxes	28,254,399	34,313,156	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	7,019,456	-	-	-	-	-	-	-	-	-	-	-	-
Franchise & Other Taxes	2,124,500	-	-	145,000	-	-	-	-	10,000	-	5,000	-	-
Licenses & Permits	21,505,000	-	-	-	-	-	-	-	-	-	-	-	-
Rates, Fees and Charges	4,175,036	-	60,623,497	5,700,700	8,800,000	2,200,000	-	4,000,000	-	-	-	-	-
Intergovernmental	-	-	400,000	-	-	-	-	-	-	-	-	4,000	-
Miscellaneous	2,387,615	-	80,000	-	-	-	-	-	-	105,000	-	5,000	10,000
Interest	1,575,000	240,000	2,160,000	132,000	2,780,000	300,000	130,000	600,000	1,800	5,000	2,000	650	600
Transfers In	2,287,652	2,336,694	-	-	2,850,000	4,000,000	1,487,196	-	-	-	-	-	-
Total Revenues:	\$ 69,328,658	\$ 36,889,850	\$ 63,263,497	\$ 5,977,700	\$ 14,430,000	\$ 6,500,000	\$ 1,617,196	\$ 4,600,000	\$ 11,800	\$ 110,000	\$ 7,000	\$ 9,650	\$ 10,600
Expenditures:													
General Government	15,316,635	-	-	-	-	-	-	-	-	-	25,000	-	-
Public Safety	33,137,687	-	-	-	-	-	-	-	-	-	-	-	10,000
Development & Engineering	9,501,475	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and Culture	7,406,806	-	-	-	-	-	-	9,276,179	-	106,186	-	-	-
Public Services	3,665,021	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	58,483,667	4,340,675	11,261,000	3,345,126	1,116,976	-	-	-	-	-	-
Debt Service	-	35,155,887	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	6,981,505	-	9,299,757	-	-	133,887	-	-	-	-	-	-	-
Total Expenditures	\$ 76,009,129	\$ 35,155,887	\$ 67,783,424	\$ 4,340,675	\$ 11,261,000	\$ 3,479,013	\$ 1,116,976	\$ 9,276,179	\$ -	\$ 106,186	\$ 25,000	\$ -	\$ 10,000
Ending Fund Balance	\$ 17,515,625	\$ 7,868,413	\$ 23,318,170	\$ 6,988,616	\$ 77,861,614	\$ 11,513,638	\$ 1,507,420	\$ 13,450,323	\$ 81,030	\$ 137,927	\$ 45,027	\$ 27,682	\$ 25,794

Combined Budget Summary

FY 2026 - 2027

Special Revenue						Governmental					CIP Bonds	Component Units		Total Adopted City Budget
Court Security & Tech (118, 119, 129)	Technology (122)	Integrity & Tree Mitigation (123, 130)	Stabilization (127)	TIRZ 11 (311)	Developer Park Fees (450, 451, 453)	Street Construction (106)	Roadway Impact Fee (107)	Vehicle & Equipment Replacement (113)	Capital Acquisition (120)	Road Capital Recovery Fee (121)	Capital Improvement Program (621, 601A, 721, 622, 722, 623, 723, 624, 724, 625, 725)	EDC (401)	CDC (402)	
\$ 230,357	\$ 2,918,970	\$ 6,397,483	\$ 6,376,206	\$ 1,990,745	\$ 12,009,176	\$ 3,662,592	\$ 7,179,431	\$ 9,348,899	\$ 8,783,448	\$ 7,606,040	\$ 277,968,367	\$ 861,571	\$ 8,856,228	\$ 520,338,309
-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,567,555
-	-	-	-	-	-	-	-	-	-	-	-	3,616,428	4,085,915	14,721,799
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,284,500
-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,505,000
-	-	660,000	-	-	5,335,000	-	3,000,000	-	-	2,600,000	-	-	-	97,094,233
-	-	-	-	2,250,189	-	-	-	-	-	-	-	-	-	2,654,189
-	850,000	-	-	-	-	-	-	-	-	-	-	50,000	-	3,487,615
7,800	90,000	205,000	265,000	22,768	350,000	215,000	700,000	230,000	150,000	500,000	5,000,000	23,406	332,109	16,018,133
-	-	-	-	-	-	2,500,000	-	3,330,293	1,200,000	-	-	-	-	19,991,835
\$ 7,800	\$ 940,000	\$ 865,000	\$ 265,000	\$ 2,272,957	\$ 5,685,000	\$ 2,715,000	\$ 3,700,000	\$ 3,560,293	\$ 1,350,000	\$ 3,100,000	\$ 5,000,000	\$ 3,689,834	\$ 4,418,024	\$ 240,324,859
60,000	843,100	1,965,000	-	-	-	-	-	50,000	5,065,504	-	-	3,947,497	-	27,272,736
-	-	-	-	-	-	-	-	2,112,310	1,304,961	-	-	-	-	36,564,958
-	-	-	-	-	-	-	-	220,970	120,000	-	-	-	-	9,842,445
-	-	15,000	-	-	4,589,878	-	-	-	540,345	-	-	-	-	21,934,394
-	-	-	-	2,100,000	-	4,000,000	3,000,000	623,275	122,001	8,922,901	170,618,902	-	-	193,052,100
-	-	-	-	-	-	-	-	-	-	-	106,735,155	-	-	185,282,599
-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,155,887
-	-	-	-	39,000	-	-	-	-	-	-	664,992	-	2,872,694	19,991,835
\$ 60,000	\$ 843,100	\$ 1,980,000	\$ -	\$ 2,139,000	\$ 4,589,878	\$ 4,000,000	\$ 3,000,000	\$ 3,006,555	\$ 7,152,811	\$ 8,922,901	\$ 278,019,049	\$ 3,947,497	\$ 2,872,694	\$ 529,096,954
\$ 178,157	\$ 3,015,870	\$ 5,282,483	\$ 6,641,206	\$ 2,124,702	\$ 13,104,298	\$ 2,377,592	\$ 7,879,431	\$ 9,902,637	\$ 2,980,637	\$ 1,783,139	\$ 4,949,318	\$ 603,908	\$ 10,401,558	\$ 231,566,214

Revenue and Expenditure Summary

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Estimated	2026 - 2027 Proposed
Revenues				
General Fund (102)	\$ 70,075,728	\$ 63,435,790	\$ 63,615,382	\$ 69,328,658
Debt Service Fund (103)	24,856,332	32,955,862	33,632,884	36,889,850
Water/Wastewater Fund (202)	60,889,243	57,997,552	57,233,336	63,263,497
Solid Waste Fund (203)	5,290,881	6,407,193	5,413,680	5,977,700
Stormwater Drainage Fund (208)	3,715,342	2,775,000	3,345,000	6,500,000
Utility VERF (213)	673,714	869,444	869,444	1,617,196
Park Fee Fund (109)	6,639,943	4,438,731	5,160,000	4,600,000
Hotel/Motel Fund (110)	12,549	9,800	9,800	11,800
Downtown Fund (112)	128,322	115,000	129,000	110,000
PEG (114)	9,686	8,000	9,400	7,000
Grants Fund (115)	119,982	200	64,662	4,200
Seizures & Forfeitures Fund (116)	23,232	10,600	10,600	10,600
Donation (117)	494	5,450	4,950	5,450
Court Security/Technology Fund (118, 119)	34,538	34,300	60,800	7,800
Technology Fund (122)	1,234,436	990,000	990,000	940,000
Integrity Fund (123)	1,817,208	2,490,000	1,705,000	455,000
Stabilization Fund (127)	301,618	265,000	265,000	265,000
Tree Mitigation Fund (130)	-	-	4,148,030	410,000
TIRZ #11 Downtown (311)	1,651,613	2,098,620	1,979,454	2,272,957
Developer Capital Fee Fund (450)	474,307	920,000	660,000	680,000
General Fund VERF (113)	1,633,523	5,015,429	5,015,429	3,560,293
Capital Acquisition (120)	5,001,159	250,000	3,350,000	1,350,000
Economic Development Corp (401)	3,034,204	3,311,470	3,234,001	3,689,834
Community Development Corp (402)	3,077,098	3,524,078	3,524,820	4,418,024
Total Operating Revenues	\$ 190,695,153	\$ 187,927,519	\$ 194,430,672	\$ 206,374,859
Infrastructure, Impact, & Capital Fee Funds (205	\$ 29,190,806	\$ 20,350,000	\$ 22,180,000	\$ 14,430,000
Wilson Park Fees (451)	773,017	1,530,000	1,530,000	1,530,000
Legacy Hills Fees (453)	6,156,326	3,525,000	3,525,000	3,475,000
Street Construction Fund (106)	8,228,169	215,000	4,235,035	2,715,000
Roadway Impact Fees Fund (107)	4,348,863	2,850,000	8,283,432	3,700,000
Road Capital Recovery Fund (121)	4,023,505	3,600,000	2,700,000	3,100,000
Capital Improvement Funds	154,029,845	4,000,000	145,500,000	5,000,000
Total Capital Revenues	\$ 206,750,531	\$ 36,070,000	\$ 187,953,467	\$ 33,950,000
Total Revenues	\$ 397,445,683	\$ 223,997,519	\$ 382,384,139	\$ 240,324,859

Revenue and Expenditure Summary

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Estimated	2026 - 2027 Proposed
Expenditures				
General Fund (102)	\$ 65,133,607	\$ 69,106,624	\$ 75,632,598	\$ 76,009,129
Debt Service Fund (103)	28,372,000	31,623,576	31,623,576	35,155,887
Water/Wastewater Fund (202)	51,943,648	60,035,547	62,015,902	67,783,424
Solid Waste Fund (203)	4,217,970	6,322,600	3,585,720	4,340,675
Stormwater Drainage Fund (208)	3,590,096	3,197,815	5,497,844	3,479,013
Utility VERF (213)	464,744	90,000	410,217	1,116,976
Park Fee Fund (109)	1,474,178	6,715,975	2,749,887	9,276,179
Hotel/Motel Fund (110)	-	-	-	-
Downtown Fund (112)	96,004	91,153	105,153	106,186
PEG (114)	-	-	21,780	25,000
Grants Fund (115)	240,000	-	112,000	-
Seizures & Forfeitures Fund (116)	61,044	10,000	11,750	10,000
Donation (117)	-	-	-	-
Court Security/Technology Fund (118, 119)	-	40,000	40,000	60,000
Technology Fund (122)	546,048	1,046,000	1,042,398	843,100
Integrity Fund (123)	102,417	1,715,200	3,938,875	1,965,000
Stabilization Fund (127)	657,326	-	-	-
Tree Mitigation Fund (130)	-	-	1,000,000	15,000
TIRZ #11 Downtown (311)	585,434	-	2,064,586	2,139,000
Developer Capital Fee Fund (450)	344,491	1,028,491	1,028,491	160,465
General Fund VERF (113)	755,013	1,605,985	1,714,891	3,006,555
Capital Acquisition (120)	789,254	3,509,508	4,027,547	7,152,811
Economic Development Corp (401)	4,407,311	4,160,779	5,322,869	3,947,497
Community Development Corp (402)	1,651,706	2,327,981	2,327,981	2,872,694
Total Operating Expenditures	\$ 165,432,290	\$ 192,627,234	\$ 204,274,065	\$ 219,464,591
Net Operating Revenue and Expenditures	\$ 25,262,863	\$ (4,699,715)	\$ (9,843,393)	\$ (13,089,732)
Infrastructure, Impact, & Capital Fee Fund - 205, \$	11,735,144	\$ 22,726,416	\$ 21,347,967	\$ 11,261,000
Wilson Park Fees (451)	616,846	1,229,413	1,229,413	1,229,413
Legacy Hills Fees (453)	-	-	6,148,500	3,200,000
Street Construction Fund (106)	5,587,650	7,000,000	9,712,850	4,000,000
Roadway Impact Fees Fund (107)	2,186,385	15,715,242	15,715,242	3,000,000
Road Capital Recovery Fund (121)	1,685,941	8,123,000	8,123,000	8,922,901
Capital Improvement Funds	86,897,623	135,318,643	94,659,110	278,019,049
Total Capital Expenditures	\$ 108,709,590	\$ 190,112,714	\$ 156,936,082	\$ 309,632,363
Total Expenditures	\$ 274,141,879	\$ 382,739,948	\$ 361,210,147	\$ 529,096,954
Net Total Revenue and Expenditures	\$ 123,303,804	\$ (158,742,429)	\$ 21,173,992	\$ (288,772,095)

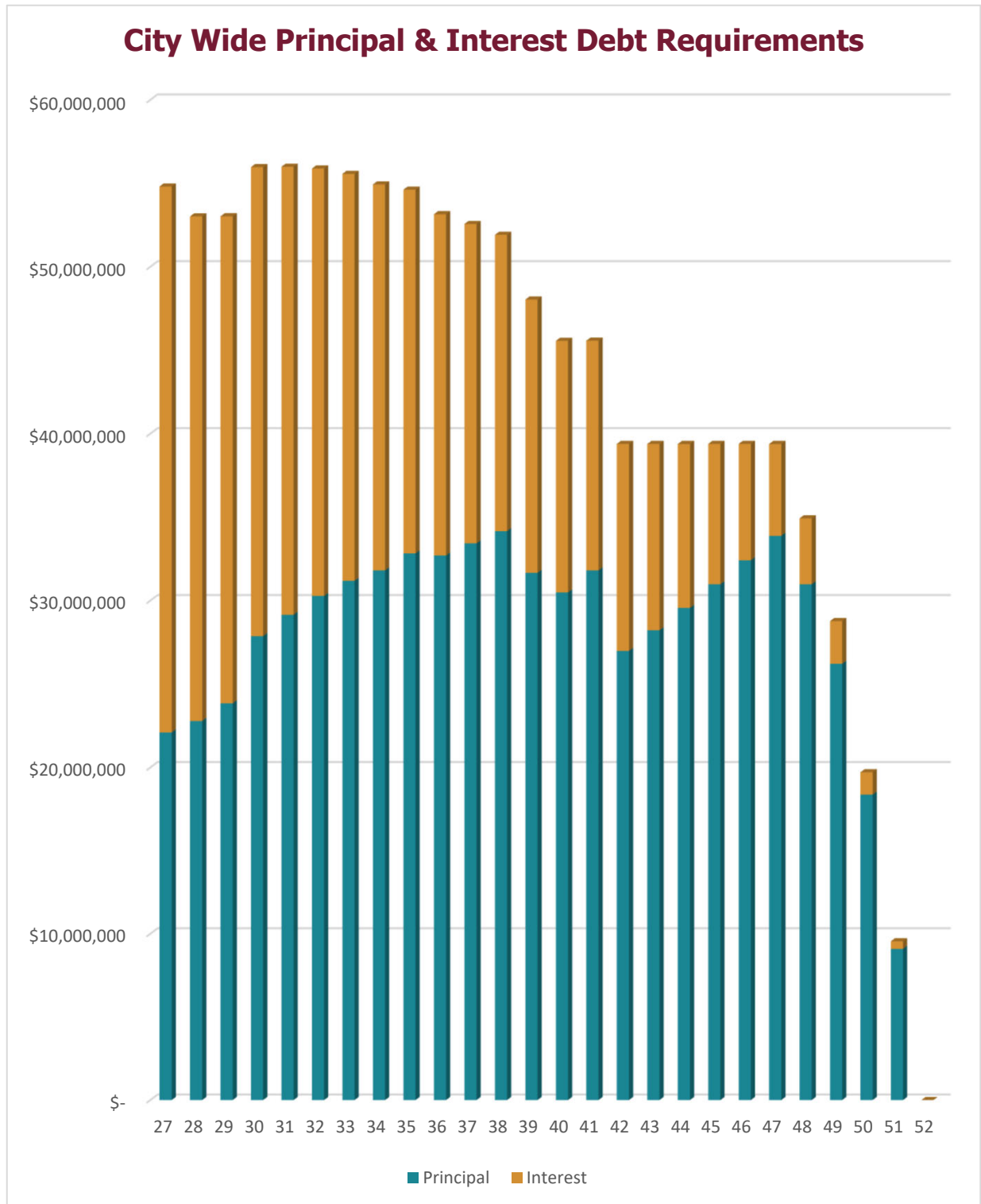
Full-Time Equivalents Summary

Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 EOY Total	FY 2027 Decision Package	FY 2027 Proposed
General Fund							
City Manager's Office	9.00	9.00	8.00	3.00	3.00	-	3.00
City Secretary's Office	2.00	2.00	2.00	2.00	2.00	-	2.00
Strategic Services	-	-	-	6.00	6.00	1.00	7.00
GIS	3.00	3.00	4.00	4.00	4.00	-	4.00
Finance	11.00	13.00	13.00	13.00	13.00	-	13.00
Human Resources	3.00	4.00	5.00	5.00	5.00	-	5.00
Information Technology	4.00	5.00	6.00	9.00	10.00	-	10.00
Municipal Court	2.00	3.00	3.00	3.00	3.00	-	3.00
Facility Maintenance	2.00	2.00	2.00	3.00	3.00	1.00	4.00
Total General Government	36.00	41.00	43.00	48.00	49.00	2.00	51.00
Building Inspections	30.00	32.00	36.00	25.00	25.00	1.00	26.00
Planning	-	-	-	12.00	12.00	-	12.00
Code Services	-	-	-	4.00	4.00	-	4.00
Engineering	16.00	18.00	22.00	22.00	22.00	3.00	25.00
Total Development & Engineering	46.00	50.00	58.00	63.00	63.00	4.00	67.00
Library	5.50	7.50	8.50	10.50	10.50	10.50	21.00
Marketing and Special Events	5.50	7.00	7.00	7.00	7.00	-	7.00
Parks and Recreation	15.25	19.25	20.25	22.75	22.75	3.00	25.75
Total Culture & Recreation	26.25	33.75	35.75	40.25	40.25	13.50	53.75
Fire/EMS	47.00	60.00	68.00	81.00	81.00	9.00	90.00
Police	51.00	63.00	71.00	77.00	81.00	10.50	91.50
Total Public Safety	98.00	123.00	139.00	158.00	162.00	19.50	181.50
Streets	8.00	12.00	15.00	18.00	18.00	-	18.00
Total Public Services	8.00	12.00	15.00	18.00	18.00	-	18.00
Total General Fund	214.25	259.75	290.75	327.25	332.25	39.00	371.25
Utility Funds							
Water	23.00	23.00	25.00	29.00	29.00	3.00	32.00
Wastewater Collection	13.00	15.00	19.00	13.00	13.00	-	13.00
Wastewater Treatment	-	-	-	11.00	11.00	5.00	16.00
Utility Billing	6.00	7.00	8.00	9.00	9.00	-	9.00
Fleet	1.00	-	-	-	-	-	-
Total Water & Wastewater Fund	43.00	45.00	52.00	62.00	62.00	8.00	70.00
Stormwater & Drainage Fund	4.00	4.00	4.00	8.00	8.00	2.00	10.00
Total Utility Funds	47.00	49.00	56.00	70.00	70.00	10.00	80.00
Other Funds							
Fleet Fund (VERF)	-	1.00	1.00	1.00	1.00	-	1.00
Total Other Funds	-	1.00	1.00	1.00	1.00	-	1.00
Total FTE's	261.25	309.75	347.75	398.25	403.25	49.00	452.25

Debt Service

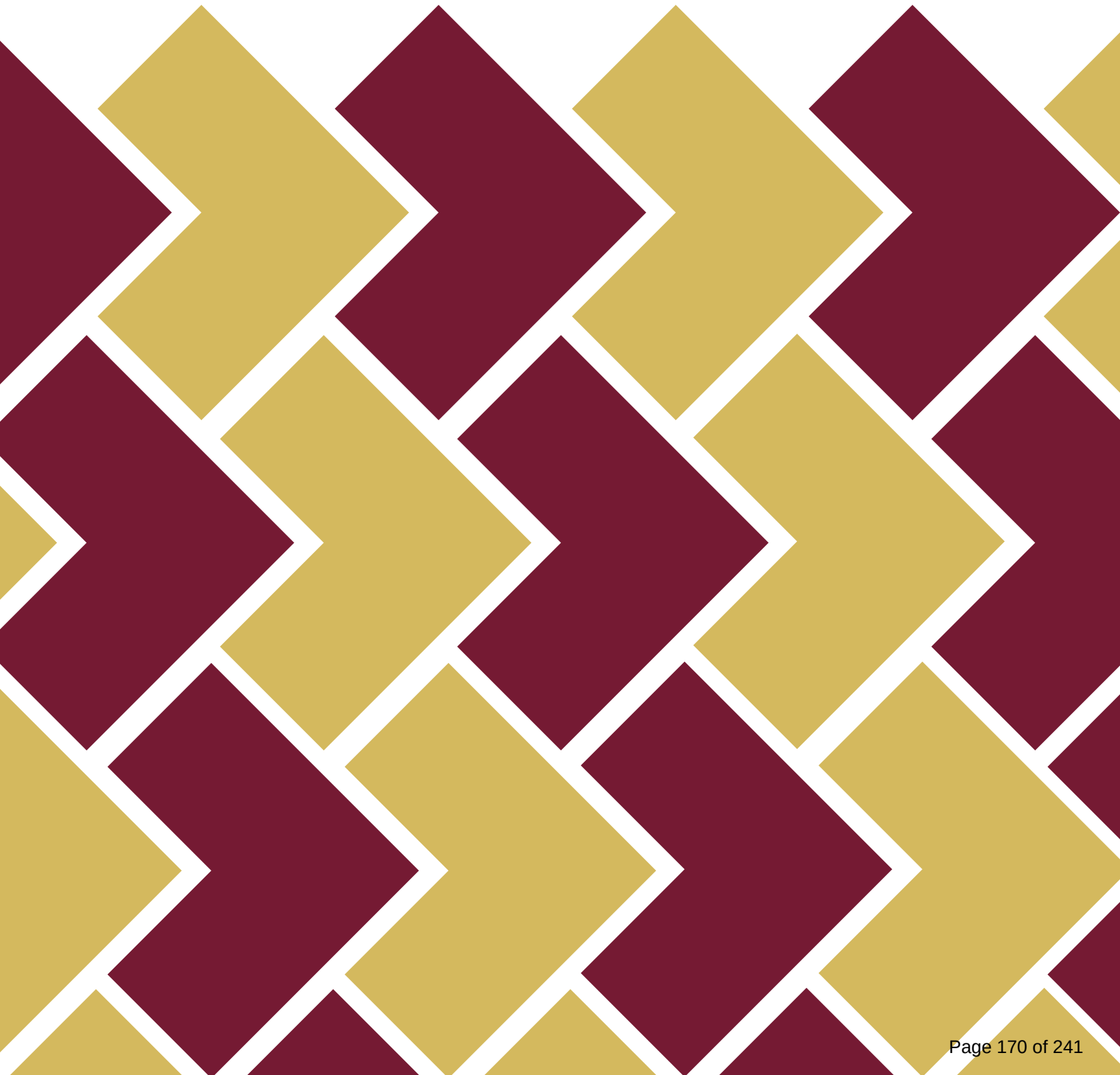
Principal and Interest Requirements (City Wide)

FY Ending		Principal		Interest		Total
9/30/2027	\$	22,100,000	\$	32,709,759	\$	54,809,759
9/30/2028		22,785,000		30,230,425		53,015,425
9/30/2029		23,840,000		29,182,506		53,022,506
9/30/2030		27,870,000		28,100,469		55,970,469
9/30/2031		29,150,000		26,843,850		55,993,850
9/30/2032		30,275,000		25,611,050		55,886,050
9/30/2033		31,185,000		24,383,188		55,568,188
9/30/2034		31,810,000		23,123,875		54,933,875
9/30/2035		32,825,000		21,794,825		54,619,825
9/30/2036		32,700,000		20,447,419		53,147,419
9/30/2037		33,425,000		19,138,506		52,563,506
9/30/2038		34,160,000		17,751,719		51,911,719
9/30/2039		31,660,000		16,373,569		48,033,569
9/30/2040		30,490,000		15,070,575		45,560,575
9/30/2041		31,805,000		13,766,325		45,571,325
9/30/2042		26,985,000		12,401,675		39,386,675
9/30/2043		28,220,000		11,163,775		39,383,775
9/30/2044		29,560,000		9,821,225		39,381,225
9/30/2045		30,975,000		8,414,425		39,389,425
9/30/2046		32,410,000		6,978,325		39,388,325
9/30/2047		33,880,000		5,500,163		39,380,163
9/30/2048		30,975,000		3,954,369		34,929,369
9/30/2049		26,210,000		2,560,013		28,770,013
9/30/2050		18,365,000		1,348,738		19,713,738
9/30/2051		9,095,000		454,750		9,549,750
9/30/2052		-		-		-
Total	\$	712,755,000	\$	407,125,516	\$	1,119,880,516



Fiscal Year 2026 - 2027

Fund Budgets





Life Connected.



Life Connected.

**General
Fund**

- General 102
- Debt Service 103

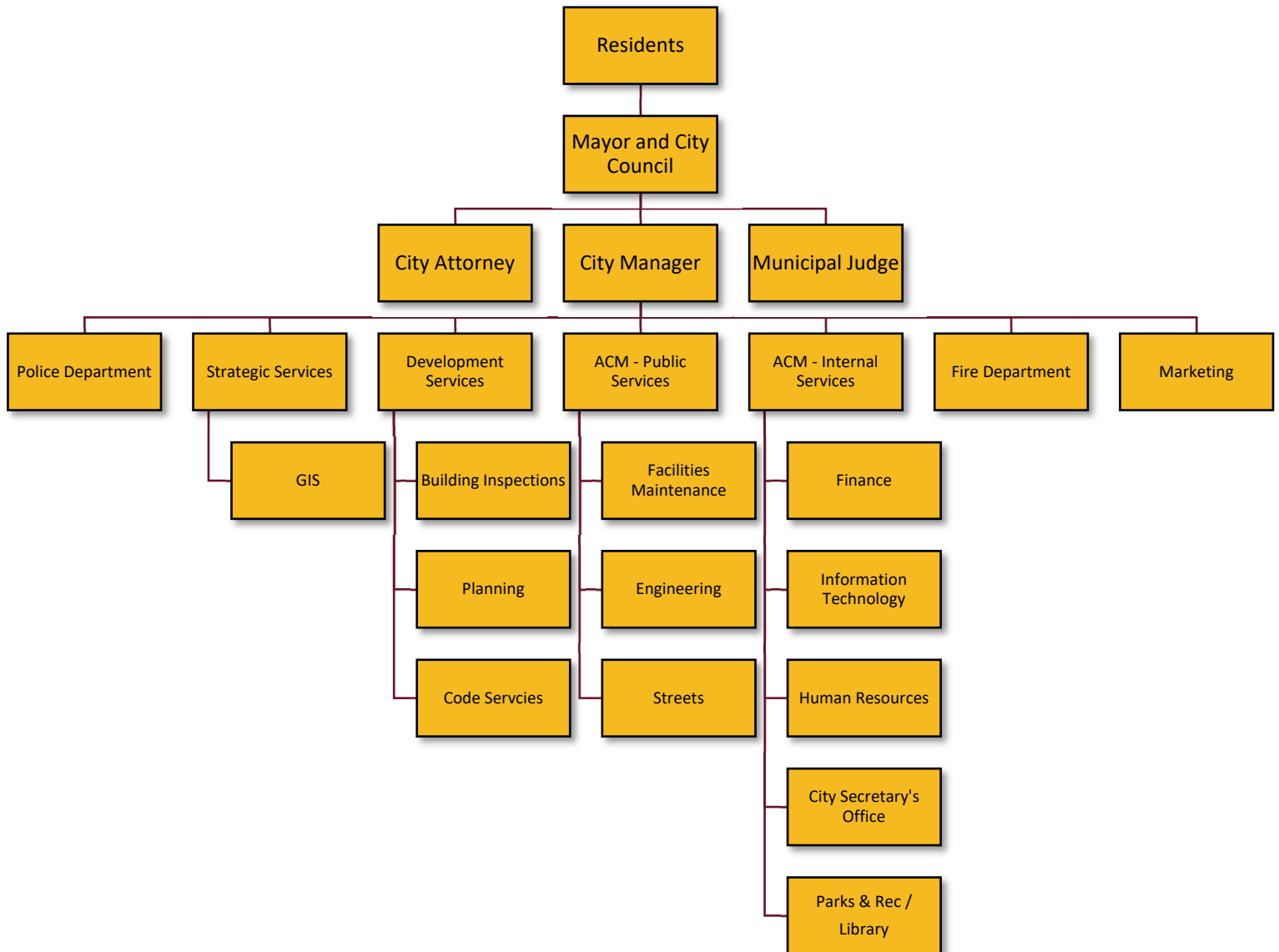


Life Connected.

General Fund

The Departments that comprise the General Fund on a budgetary presentation are GIS, Facilities Maintenance, Information Technology, Finance, Library, City Secretary's Office, Development Services (Building Inspections, Planning, and Code Services), City Manager's Office, Municipal Court, Fire & EMS, Streets, Police, Parks and Recreation, Marketing and Special Events, Engineering, Human Resources, and Strategic Services.

Organizational Chart



Life Connected.

General Fund - 102**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 31,533,688	\$ 21,442,942	\$ 36,213,312	\$ 36,213,312	\$ 24,196,096
Revenues					
Taxes	\$ 28,867,361	\$ 32,560,904	\$ 32,560,904	\$ 32,892,624	\$ 37,398,355
Licenses & Permits	27,558,215	21,505,000	21,505,000	21,505,000	21,505,000
Fines & Fees	4,080,974	3,702,700	3,702,700	3,995,660	4,175,036
Interest Income	2,239,963	1,575,000	1,575,000	1,575,000	1,575,000
Grants	1,506,412	517,000	517,000	188,113	-
Contributions & Donations	479,847	414,250	414,250	419,443	486,500
Other Revenue	4,355,436	1,687,244	1,687,244	1,565,850	1,901,115
Transfers In	987,520	1,473,692	1,473,692	1,473,692	2,287,652
Total Revenues	\$ 70,075,728	\$ 63,435,790	\$ 63,435,790	\$ 63,615,382	\$ 69,328,658
Expenditures					
City Manager's Office	\$ 1,218,343	\$ 1,517,079	\$ 1,662,702	\$ 1,515,046	\$ 1,632,482
Strategic Services	537,026	841,845	892,231	889,999	965,413
GIS	519,782	559,942	583,297	582,383	625,860
Marketing & Special Events	2,275,141	2,631,663	2,883,292	2,687,460	2,954,767
Information Technology	2,645,420	3,381,466	3,598,089	3,500,924	4,090,920
Finance	2,026,679	2,446,242	2,507,606	2,508,305	2,559,634
Municipal Court	320,928	354,847	370,196	365,427	379,692
City Secretary's Office	334,984	408,357	424,345	444,376	455,215
Parks and Recreation	2,853,014	3,381,226	3,560,531	3,324,973	2,894,410
Library	512,891	885,300	901,288	898,853	1,557,629
Human Resources	1,132,875	1,187,574	1,223,126	1,113,298	1,158,385
Facility Maintenance	426,950	682,703	692,645	677,665	873,038
Building Services	2,655,927	3,163,579	3,189,123	3,055,264	3,142,076
Planning	1,120,789	1,543,031	1,617,736	1,480,988	1,488,720
Code Services	344,691	514,760	516,927	515,749	469,101
Streets	2,396,367	3,353,111	4,231,162	4,069,324	3,665,021
Engineering	3,150,666	3,675,722	3,922,373	3,920,221	4,401,578
Fire & EMS	12,342,762	14,529,651	14,762,795	14,682,126	16,190,188
Police	12,095,547	14,803,730	15,231,659	15,029,399	16,947,499
Non-Departmental	2,061,444	3,209,367	2,429,287	2,235,389	2,575,996
Total Expenditures	\$ 50,972,224	\$ 63,071,195	\$ 65,200,410	\$ 63,497,169	\$ 69,027,624
Total available resources less expenditures	\$ 50,637,193	\$ 21,807,537	\$ 34,448,692	\$ 36,331,525	\$ 24,497,130
Other Financing (Uses)					
Transfers Out - VERF	\$ (1,411,383)	\$ (2,035,429)	\$ (2,035,429)	\$ (2,035,429)	\$ (2,281,505)
Transfers Out - Capital Funds	(12,750,000)	(4,000,000)	(10,100,000)	(10,100,000)	(4,700,000)
Total other financing sources (uses)	\$ (14,161,383)	\$ (6,035,429)	\$ (12,135,429)	\$ (12,135,429)	\$ (6,981,505)
Fund Balance, End of Year	\$ 36,475,810	\$ 15,772,108	\$ 22,313,263	\$ 24,196,096	\$ 17,515,625
Fund Balances:					
Restricted Fund Balance	\$ 262,498	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 36,213,312	\$ 15,772,108	\$ 22,313,263	\$ 24,196,096	\$ 17,515,625

General Fund 5-Year Forecast Assumptions

	FY 2026-27 Proposed	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected	FY 2030-31 Projected
Population	73,079	83,049	94,027	105,079	116,122
Existing Appraised Value Growth	3.50%	3.50%	3.50%	3.50%	3.50%
New Construction	\$1.22B	\$1.000B	\$1.000B	\$1.000B	\$1.000B
Sales Tax Growth	26.9%	25.0%	25.0%	25.0%	25.0%
Tax Rate	\$0.57	\$0.56	\$0.56	\$0.55	\$0.55
Building Permits	2,200	3,016	3,070	3,067	2,761
Compensation	3.0%	3.0%	3.0%	3.0%	3.0%
Operations	8.7%	4.6%	3.9%	9.2%	8.8%
Net New Decision Packages	\$ 4,157,666	\$ 1,000,000	\$ 1,250,000	\$ 3,750,000	\$ 3,750,000
Fund Balance Target	25%	25%	25%	25%	25%

Notes:

Population increase is based on developer agreements and planned timelines.

Existing appraised value growth is capped at 3.5% by a tax rate reduction.

New construction is based on a trend analysis.

Sales tax growth is based on population growth and developer agreements for commercial construction.

Tax rate decreases due to projected increased property values.

Compensation includes a 3% STEP and salary market adjustments for some Police and Fire positions.

The 5 year forecast is a step in the City's strategic planning and budgeting process. The forecast emphasizes the goals of the strategic plan within a five year balanced budget.



	Actual 2024-25	Budget 2025-26	Estimate 2025-26	Proposed 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31
Beginning Fund Balance	\$ 31,533,688	\$ 21,442,942	\$ 36,213,312	\$ 24,196,096	\$ 17,515,625	\$ 18,099,839	\$ 18,885,394	\$ 20,662,068
Revenues								
Property Tax	\$ 21,558,335	\$ 24,668,919	\$ 24,733,919	\$ 28,254,399	\$ 30,775,591	\$ 33,315,704	\$ 37,552,893	\$ 40,179,352
Sales Tax	5,596,031	6,224,985	6,199,205	7,019,456	9,344,195	12,015,556	15,354,758	19,528,760
Licenses & Permits	27,558,215	21,505,000	21,505,000	21,505,000	21,805,000	21,805,000	21,805,000	21,805,000
Other Taxes	1,712,995	1,667,000	1,959,500	2,124,500	2,404,500	2,534,500	2,664,500	2,794,500
Rates, Fees, & Charges	4,080,974	3,702,700	3,995,660	4,175,036	4,317,800	4,390,300	4,487,800	4,560,300
Interest Income	2,239,963	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,600,000	1,625,000
Contributions & Other	6,341,695	2,618,494	2,173,406	2,387,615	2,494,499	2,553,676	2,604,668	2,655,499
Transfers In	987,520	1,473,692	1,473,692	2,287,652	2,327,782	2,369,116	2,411,690	2,455,540
Total Revenues	\$ 70,075,728	\$ 63,435,790	\$ 63,615,382	\$ 69,328,658	\$ 75,044,367	\$ 80,558,852	\$ 88,481,309	\$ 95,603,951
Expenditures								
City Manager's Office	\$ 1,218,343	\$ 1,517,079	\$ 1,515,046	\$ 1,632,482	\$ 1,681,456	\$ 1,731,900	\$ 1,818,495	\$ 1,909,420
Building Inspections	2,655,927	3,163,579	3,055,264	3,142,076	3,230,127	3,327,031	3,493,383	3,668,052
City Secretary	334,984	408,357	444,376	455,215	468,871	482,938	507,084	532,439
Code Services	344,691	514,760	515,749	469,101	481,114	495,547	520,325	546,341
Engineering	3,150,666	3,675,722	3,920,221	4,401,578	4,517,956	4,653,495	4,886,169	5,130,478
Facility Maintenance	426,950	682,703	677,665	873,038	887,961	914,600	960,330	1,008,346
Finance	2,026,679	2,446,242	2,508,305	2,559,634	2,636,423	2,715,516	2,851,291	2,993,856
Fire & EMS	12,342,762	14,529,651	14,682,126	16,190,188	16,832,804	17,506,116	18,731,544	22,542,752
GIS	519,782	559,942	582,383	625,860	644,636	663,975	697,174	732,032
Human Resources	1,132,875	1,187,574	1,113,298	1,158,385	1,162,237	1,197,104	1,256,959	1,319,807
Information Technology	2,645,420	3,381,466	3,500,924	4,090,920	4,213,648	4,340,057	4,557,060	4,784,913
Library	512,891	885,300	898,853	1,557,629	1,594,841	1,642,686	1,724,820	1,811,061
Marketing & Special Events	2,275,141	2,631,663	2,687,460	2,954,767	3,035,685	3,126,756	3,283,093	3,447,248
Municipal Court	320,928	354,847	365,427	379,692	391,083	402,815	422,956	444,104
Non-Departmental	2,061,444	3,209,367	2,235,389	2,575,996	2,730,556	2,894,389	3,068,052	3,252,136
Parks and Recreation	2,853,014	3,381,226	3,324,973	2,894,410	2,981,242	3,070,680	3,224,214	3,385,424
Planning	1,120,789	1,543,031	1,480,988	1,488,720	1,533,382	1,579,383	1,658,352	1,741,270
Police	12,095,547	14,803,730	15,029,399	16,947,499	17,391,787	18,087,458	19,353,580	20,708,331
Strategic Services	537,026	841,845	889,999	965,413	987,763	1,017,396	1,068,265	1,121,679
Streets	2,396,367	3,353,111	4,069,324	3,665,021	3,769,315	3,882,394	4,076,514	4,280,340
Decision Packages				-	1,000,000	1,250,000	3,750,000	3,750,000
Total Expenditures	\$ 50,972,224	\$ 63,071,195	\$ 63,497,169	\$ 69,027,624	\$ 72,172,885	\$ 74,982,234	\$ 81,909,662	\$ 89,110,028
Net Income	\$ 19,103,505	\$ 364,595	\$ 118,213	\$ 301,034	\$ 2,871,482	\$ 5,576,618	\$ 6,571,647	\$ 6,493,923
Transfers VERF	1,411,383	2,035,429	2,035,429	2,281,505	2,287,267	2,291,063	2,294,973	2,299,001
Transfers Capital	12,750,000	4,000,000	10,100,000	4,700,000	-	2,500,000	2,500,000	2,500,000
Total Transfers	\$ 14,161,383	\$ 6,035,429	\$ 12,135,429	\$ 6,981,505	\$ 2,287,267	\$ 4,791,063	\$ 4,794,973	\$ 4,799,001
Restricted Fund Balance	262,498	-	-	-	-	-	-	-
Ending Fund Balance	\$ 36,213,312	\$ 15,772,108	\$ 24,196,096	\$ 17,515,625	\$ 18,099,839	\$ 18,885,394	\$ 20,662,068	\$ 22,356,991
Fund Balance % of Expenditures	71.05%	25.01%	38.11%	25.37%	25.08%	25.19%	25.23%	25.09%

General Fund - 102

Revenue Summary

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Revenues					
Property Tax	\$ 23,809,022	\$ 27,895,669	\$ 27,895,669	\$ 27,895,669	\$ 31,808,404
Property Tax - Contra	(2,614,611)	(3,387,120)	(3,387,120)	(3,387,120)	(3,717,484)
Property Tax - Delinquent	363,924	160,370	160,370	225,370	163,479
Sales Tax	5,814,089	6,736,860	6,736,860	6,736,860	8,548,356
Sales Tax Rebate	(218,058)	(511,875)	(511,875)	(537,655)	(1,528,900)
Franchise Taxes - Electricity	1,124,106	975,000	975,000	1,125,000	1,250,000
Franchise Taxes - Gas	515,372	600,000	600,000	740,000	775,000
Franchise Taxes - Telephone	8,258	10,000	10,000	2,500	2,500
Franchise Taxes - Cable TV	18,587	22,000	22,000	22,000	22,000
Mixed Beverage Tax	46,673	60,000	60,000	70,000	75,000
Total Taxes	\$ 28,867,361	\$ 32,560,904	\$ 32,560,904	\$ 32,892,624	\$ 37,398,355
Permits	\$ 21,802,374	\$ 17,250,000	\$ 17,250,000	\$ 17,250,000	\$ 17,250,000
Development Fees	256,250	200,000	200,000	200,000	200,000
Construction Inspection Fees	5,401,932	3,850,000	3,850,000	3,850,000	3,850,000
Professional Study Fees	97,660	205,000	205,000	205,000	205,000
Total Licenses & Permits	\$ 27,558,215	\$ 21,505,000	\$ 21,505,000	\$ 21,505,000	\$ 21,505,000
Court Fines	\$ 282,059	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Court Fines Time Pay	53	100	100	100	100
Court Fines Defendant Disposition	136,051	120,000	120,000	140,000	150,000
Credit Card Fees	3	-	-	-	-
EMS Service Fees	966,081	775,000	775,000	775,000	900,000
Fire Inspection Fees	310,971	175,000	175,000	300,000	350,000
Alarm Permit Fees	59,198	55,000	55,000	60,000	60,000
MUD1 Fire/EMS and Police Fees	1,739,582	1,350,000	1,350,000	1,350,000	1,350,000
Health Inspection Fees	48,625	45,000	45,000	50,000	52,500
PID Administration Fees	90,000	398,400	398,400	458,360	479,736
Rental Registration Fees	110,050	100,000	100,000	175,000	175,000
Field/Pavillion Rental Fee	136,598	150,000	150,000	150,000	120,000
Fire/Police Fees Green Meadows	196,483	283,200	283,200	283,200	283,200
Jury Fee Revenue	3	-	-	-	-
Lien Release Fee	3,196	500	500	500	500
Library Fee	2,020	500	500	3,500	4,000
Total Fines & Fees	\$ 4,080,974	\$ 3,702,700	\$ 3,702,700	\$ 3,995,660	\$ 4,175,036
Interest Income	\$ 2,239,963	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000
Total Interest Income	\$ 2,239,963	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000
Grant Revenue	\$ 71,304	\$ -	\$ -	\$ -	\$ -
Safer Grant	1,428,273	517,000	517,000	188,113	-
Police Grant - Misc.	6,836	-	-	-	-
Total Grants	\$ 1,506,412	\$ 517,000	\$ 517,000	\$ 188,113	\$ -

General Fund - 102

Revenue Summary

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Revenues					
Library Donations	\$ (268)	\$ -	\$ -	\$ -	\$ -
Contributions	145,281	83,250	83,250	83,250	96,000
City Sponsored Events Donations	-	-	-	5,193	-
Touch a Truck	13,496	12,000	12,000	12,000	13,000
Special Events	3,725	5,000	5,000	5,000	5,000
Friday Night Market	-	15,000	15,000	15,000	17,500
Cajun Fest	125,799	135,000	135,000	135,000	140,000
Beware	48,192	55,000	55,000	55,000	55,000
Christmas on the Square	61,776	54,000	54,000	54,000	55,000
Splash 'n' Blast	81,845	55,000	55,000	55,000	55,000
Oktoberfest	-	-	-	-	50,000
Total Contributions & Donations	\$ 479,847	\$ 414,250	\$ 414,250	\$ 419,443	\$ 486,500
Police Reports	\$ 5,995	\$ 3,675	\$ 3,675	\$ 6,000	\$ 6,500
County Rebate of Child Safety	24,438	18,000	18,000	25,000	25,000
Collin Co. Fireman's Assoc.	34,466	52,000	52,000	52,000	52,000
Denton Co Fireman's Assoc.	13,211	10,000	10,000	10,000	10,000
Insurance Proceeds	156,431	-	-	-	-
Sale of Assets	200,180	-	-	-	-
Property Rental Revenue	11,450	-	-	10,000	10,000
Park Facilities Usage Revenue	491,143	455,350	455,350	455,350	492,555
Park Concession Stand Revenue	96,589	63,500	63,500	70,000	90,000
Recreation Program Revenue	27,726	30,500	30,500	30,500	148,560
Senior Program Revenue	13,404	10,000	10,000	10,000	10,000
Cash Over/Short	(38)	-	-	-	-
Intergovernmental Revenue	100,346	157,000	157,000	157,000	157,000
SRO Revenue Fee	670,805	867,219	867,219	720,000	879,500
Reimbursement - Other	2,462,381	-	-	-	-
Miscellaneous Revenue	46,909	20,000	20,000	20,000	20,000
Total Other	\$ 4,355,436	\$ 1,687,244	\$ 1,687,244	\$ 1,565,850	\$ 1,901,115
Transfers In	\$ 987,520	\$ 1,473,692	\$ 1,473,692	\$ 1,473,692	\$ 2,287,652
Total Transfers	\$ 987,520	\$ 1,473,692	\$ 1,473,692	\$ 1,473,692	\$ 2,287,652
Total Revenues	\$ 70,075,728	\$ 63,435,790	\$ 63,435,790	\$ 63,615,382	\$ 69,328,658

Debt Service Fund

The Debt Service Fund accumulates and makes payments of principal and interest on long-term debt secured by the general taxing powers of the City of Celina. The Water and Wastewater Fund makes payments of principal and interest on long-term debt secured by utility revenues.

Debt Issuance

The City will not issue debt for current operations but rather for capital improvements and related expenses. Debt may be issued for purchasing land or rights-of-way, constructing capital improvements, or purchasing capital equipment. Bonds will be paid back within a period that does not exceed the useful life of the asset.

Bond Rating

	Standard & Poor's	Moody's
Ad Valorem backed Bonds	AA	Aa1

Note – Celina's bond rating increased from Aa2 to Aa1 in FY 2024.



Life Connected.

Debt Service Fund - 103**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 7,640,809	\$ 3,117,429	\$ 4,125,142	\$ 4,125,142	\$ 6,134,450
Revenues					
Taxes	\$ 24,333,065	\$ 30,627,881	\$ 30,627,881	\$ 31,169,210	\$ 34,313,156
Interest Income	523,267	-	-	135,693	240,000
Total Revenues	\$ 24,856,332	\$ 30,627,881	\$ 30,627,881	\$ 31,304,903	\$ 34,553,156
Expenditures					
Principal	\$ 9,860,000	\$ 14,205,000	\$ 14,205,000	\$ 14,205,000	\$ 15,080,000
Interest	13,781,908	17,361,076	17,361,076	17,361,076	20,015,887
Arbitrage	23,583	50,000	50,000	50,000	50,000
Miscellaneous	17,175	7,500	7,500	7,500	10,000
Total Expenditures	\$ 23,682,666	\$ 31,623,576	\$ 31,623,576	\$ 31,623,576	\$ 35,155,887
Total available resources less expenditures	\$ 8,814,476	\$ 2,121,734	\$ 3,129,447	\$ 3,806,469	\$ 5,531,719
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ 2,327,981	\$ 2,327,981	\$ 2,327,981	\$ 2,336,694
Transfers Out	(4,689,334)	-	-	-	-
Total other financing sources (uses)	\$ (4,689,334)	\$ 2,327,981	\$ 2,327,981	\$ 2,327,981	\$ 2,336,694
Fund Balance, End of Year	\$ 4,125,142	\$ 4,449,715	\$ 5,457,428	\$ 6,134,450	\$ 7,868,413



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Enterprise Funds

- Water/Wastewater 202
- Solid Waste 203
- Infrastructure 205
- Utility Impact Fee 206
- Water Capital Recovery 209
- Sewer Capital Recovery 210
- Stormwater Drainage 208
- Vehicle & Equipment Replacement 213



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Enterprise Fund Descriptions

Water & Wastewater Fund

The Water & Wastewater Fund is part of the Public Works Department and provides potable water and treats wastewater from its customers. The major functions of the fund are administration, water distribution, wastewater collection, wastewater treatment, utility billing, and water metering.

Solid Waste Fund

The Solid Waste Fund was established in fiscal year 2022 to more accurately track the revenues and expenses of the solid waste collection service. Prior to fiscal year 2022 Solid Waste activities were included in the Water & Wastewater Fund.

Infrastructure Fund

The Infrastructure Fund is used for capital infrastructure purchases from other funding sources.

Utility Impact Fee Fund

The Utility Impact Fee Fund provides a mechanism of funding to Water and Wastewater projects impacted by new development. Impact fees paid by developers for new construction or upsizing existing structures. The revenue is used to pay for the increased demand put on the system by the new development. These fees fund capital projects identified in impact fee studies for upsizing distribution systems, collection systems, and increasing plant capacity.

Stormwater Drainage Fund

The Stormwater Drainage Fund collects revenue from Stormwater Fees determined by the square footage of impermeable surfaces on a property. This money is designated for Stormwater operating and capital improvement activities.

Water Capital Recovery Fund

The Water Capital Recovery Fund is used for capital infrastructure and capital equipment purchases.

Sewer Capital Recovery Fund

The Sewer Capital Recovery Fund is used for capital infrastructure and capital equipment purchases.

Vehicle & Equipment Replacement Fund

The Vehicle and Equipment Replacement Fund provides a funding source to replace vehicles and equipment for each of the utility funds. Each utility pays a portion of the replacement cost of their vehicles and equipment over the life of the assets until the full replacement cost is recovered.



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

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Working Capital, Beginning of Year	\$ 23,675,067	\$ 22,201,929	\$ 32,620,663	\$ 32,620,663	\$ 27,838,097
Revenues					
Water Sales	\$ 24,946,956	\$ 26,878,152	\$ 26,878,152	\$ 25,716,600	\$ 28,665,071
Wastewater Sales	16,825,713	17,696,000	17,696,000	18,925,336	21,381,276
Water/Wastewater Connection Fees	9,058,950	8,620,000	8,620,000	7,771,000	8,268,750
Meter Revenue	1,339,576	1,248,000	1,248,000	1,248,000	1,248,000
Developer Revenue	750,000	750,000	750,000	750,000	775,000
Fines & Fees	359,044	285,400	285,400	285,400	285,400
Miscellaneous Revenue	245,035	80,000	80,000	80,000	80,000
Interest Income	2,254,635	2,040,000	2,040,000	2,057,000	2,160,000
Other - Intergovernmental/Grant	420,000	400,000	400,000	400,000	400,000
Total Revenues	\$ 56,199,909	\$ 57,997,552	\$ 57,997,552	\$ 57,233,336	\$ 63,263,497
Expenditures					
Water Department	\$ 14,309,617	\$ 18,105,187	\$ 18,105,188	\$ 18,105,188	\$ 19,921,423
Wastewater Collections	4,438,998	5,904,458	5,904,458	5,904,459	6,662,442
Wastewater Treatment	831,293	1,681,251	1,681,251	1,672,733	2,468,844
Utility Billing	1,552,189	1,774,856	1,774,856	1,763,729	1,860,251
Debt Service - City Issued	13,844,588	16,599,087	16,599,087	16,599,087	20,013,876
Debt Service - UTRWD	3,007,440	4,798,505	4,798,503	4,798,503	7,556,831
Total Expenditures	\$ 37,984,126	\$ 48,863,344	\$ 48,863,343	\$ 48,843,699	\$ 58,483,667
Total available resources less expenditures	\$ 41,890,851	\$ 31,336,137	\$ 41,754,872	\$ 41,010,300	\$ 32,617,927
Other Financing Sources (Uses)					
Transfers In	\$ 4,689,334	\$ -	\$ -	\$ -	\$ -
Transfers Out	(13,959,522)	(11,172,203)	(13,172,203)	(13,172,203)	(9,299,757)
Total other financing sources (uses)	\$ (9,270,188)	\$ (11,172,203)	\$ (13,172,203)	\$ (13,172,203)	\$ (9,299,757)
Working Capital, End of Year	\$ 32,620,663	\$ 20,163,934	\$ 28,582,669	\$ 27,838,097	\$ 23,318,170
Full Time Equivalents (FTEs)					
Water Department	25.00	29.00	29.00	29.00	32.00
Wastewater Collections	10.00	13.00	13.00	13.00	13.00
Wastewater Treatment	9.00	11.00	11.00	11.00	16.00
Utility Billing	8.00	9.00	9.00	9.00	9.00
Total Full Time Equivalents (FTEs)	52.00	62.00	62.00	62.00	70.00

Water/Wastewater Fund 5-Year Forecast Assumptions

	FY 2025-26 Adopted	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Water Sales	7%	17%	16%	16%	15%
Wastewater Sales	21%	19%	17%	16%	15%
Connection Fees	-4%	19%	0%	9%	2%
Operations	13%	7%	17%	11%	14%
Debt (City)	21%	25%	15%	20%	15%
Debt (UTRWD)	57%	33%	-3%	6%	8%
Future Bond Sales	\$69.11M	\$64.03M	\$58.95M	\$9.71M	\$20.33M

Notes:

Water and Wastewater Fund assumptions are based upon a rate study performed by an engineering firm, trend analysis, and developer agreements. Rate increases take effect in April 2027 and we have planned increase through at least year 2031

Water revenues are capped by water supply availability in FY 2027 and beyond.



City of Celina
Water/Wastewater Fund 5 Year Forecast
2026-27 Budget Year

	Actual 2024-25	Budget 2025-26	Estimate 2025-26	Proposed 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31
Beginning Fund Balance	\$ 23,675,067	\$ 22,201,929	\$ 32,620,663	\$ 27,838,097	\$ 23,318,170	\$ 30,143,508	\$ 37,099,228	\$ 44,120,883
Revenues								
Water Sales	\$ 24,946,956	\$ 26,878,152	\$ 25,716,600	\$ 28,665,071	\$ 33,457,871	\$ 38,680,645	\$ 44,788,318	\$ 51,663,325
Wastewater Sales	16,825,713	17,696,000	18,925,336	21,381,276	25,374,871	29,636,835	34,462,897	39,619,925
Connection Fees	9,058,950	8,620,000	7,771,000	8,268,750	9,839,813	9,847,684.4	10,733,977	10,948,656
Meter Revenue	1,339,576	1,248,000	1,248,000	1,248,000	1,248,000	1,248,000	1,248,000	1,248,000
Developer Revenue	750,000	750,000	750,000	775,000	-	-	-	-
Fines & Fees	359,044	285,400	285,400	285,400	285,400	285,400	285,400	285,400
Miscellaneous Revenue	245,035	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Interest Income	2,254,635	2,040,000	2,057,000	2,160,000	2,200,000	2,200,000	2,200,000	2,200,000
Other Revenue	420,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Total Revenues	\$ 56,199,909	\$ 57,997,552	\$ 57,233,336	\$ 63,263,497	\$ 72,885,955	\$ 82,378,564	\$ 94,198,592	\$ 106,445,306
Expenditures								
Water Department	\$ 14,309,617	\$ 18,105,188	\$ 18,105,188	\$ 19,921,423	\$ 21,822,586	\$ 25,741,922	\$ 28,609,573	\$ 32,955,367
Wastewater Collections	4,438,998	5,904,459	5,904,459	6,662,442	6,843,492	7,870,016	8,893,118	9,960,293
Wastewater Treatment	831,293	1,681,251	1,672,733	2,468,844	2,622,032	3,015,336	3,407,330	3,816,210
Utility Customer Service	1,552,189	1,774,856	1,763,729	1,860,251	1,919,932	2,073,527	2,218,674	2,307,421
Debt Service (City)	13,844,588	16,599,087	16,599,087	20,013,876	25,100,325	28,967,429	34,864,979	39,948,721
Debt Service (UTRWD)	3,007,440	4,798,503	4,798,503	7,556,831	10,068,063	9,747,463	10,335,963	11,142,338
Current Decision Packages	-	-	-	-	1,353,000	1,893,590	2,950,398	3,038,910
Total Expenditures	\$ 37,984,126	\$ 48,863,344	\$ 48,843,699	\$ 58,483,667	\$ 69,729,431	\$ 79,309,284	\$ 91,280,035	\$ 103,169,259
Net Income	\$ 18,215,784	\$ 9,134,208	\$ 8,389,637	\$ 4,779,830	\$ 3,156,524	\$ 3,069,279	\$ 2,918,557	\$ 3,276,048
Transfers In	\$ 4,689,334	\$ -	\$ -	\$ -	\$ 5,750,000	\$ 5,750,000	\$ 6,000,000	\$ 6,000,000
Transfers Out	(13,959,522)	(11,172,203)	(13,172,203)	(9,299,757)	(2,081,186)	(1,863,559)	(1,896,903)	(1,931,247)
Total Other Financing Sources (uses)	\$ (9,270,188)	\$ (11,172,203)	\$ (13,172,203)	\$ (9,299,757)	\$ 3,668,814	\$ 3,886,441	\$ 4,103,097	\$ 4,068,753
Ending Fund Balance	\$ 32,620,663	\$ 20,163,934	\$ 27,838,097	\$ 23,318,170	\$ 30,143,508	\$ 37,099,228	\$ 44,120,883	\$ 51,465,683
Fund Balance % of Expenditures	86%	41%	57%	40%	43%	47%	48%	50%
Days of Working Capital	313	151	208	146	158	171	176	182

Solid Waste Fund - 203**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 2,450,719	\$ 3,124,499	\$ 3,523,631	\$ 3,523,631	\$ 5,351,591
Revenues					
Trash Franchise Fee	\$ 353,016	\$ 365,000	\$ 365,000	\$ 365,000	\$ 145,000
Trash & Recycling Sales	4,813,465	5,934,193	5,934,193	4,940,680	5,700,700
Interest Income	124,400	108,000	108,000	108,000	132,000
Total Revenues	\$ 5,290,881	\$ 6,407,193	\$ 6,407,193	\$ 5,413,680	\$ 5,977,700
Expenditures					
Solid Waste Operations	\$ 4,217,970	\$ 6,322,600	\$ 6,322,600	\$ 3,585,720	\$ 4,340,675
Total Expenditures	\$ 4,217,970	\$ 6,322,600	\$ 6,322,600	\$ 3,585,720	\$ 4,340,675
Total available resources less expenditures	\$ 3,523,631	\$ 3,209,092	\$ 3,608,224	\$ 5,351,591	\$ 6,988,616
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 3,523,631	\$ 3,209,092	\$ 3,608,224	\$ 5,351,591	\$ 6,988,616

Water/Wastewater**Infrastructure, Impact, & Capital Fee Fund - 205, 206, 209, 210
Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 56,404,920	\$ 68,634,922	\$ 73,860,581	\$ 73,860,581	\$ 74,692,614
Revenues					
Future Infrastructure Fees (205)	\$ -	\$ -	\$ -	\$ -	\$ -
Water/Wastewater Impact Fees (206)	4,764,775	4,100,000	4,100,000	6,700,000	4,600,000
Water Capital Recovery Fees (209)	3,200,800	3,000,000	3,000,000	2,200,000	2,200,000
Wastewater Capital Recovery Fees (210)	3,119,800	3,000,000	3,000,000	2,000,000	2,000,000
Interest Income (205, 206, 209, 210)	2,605,431	1,750,000	1,750,000	2,780,000	2,780,000
Total Revenues	\$ 13,690,806	\$ 11,850,000	\$ 11,850,000	\$ 13,680,000	\$ 11,580,000
Expenditures					
Future Infrastructure (205)	\$ 28,853	\$ -	\$ -	\$ -	\$ -
Water/Wastewater Impact (206)	7,934,179	4,726,416	10,726,416	10,159,562	7,000,000
Water Capital Recovery (209)	3,320,992	7,000,000	7,000,000	6,963,405	1,000,000
Wastewater Capital Recovery (210)	451,120	11,000,000	11,000,000	4,225,000	3,261,000
Total Expenditures	\$ 11,735,144	\$ 22,726,416	\$ 28,726,416	\$ 21,347,967	\$ 11,261,000
Total available resources less expenditures	\$ 58,360,581	\$ 57,758,506	\$ 56,984,165	\$ 66,192,614	\$ 75,011,614
Other Financing Sources (Uses)					
Transfers In	\$ 15,500,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000	\$ 2,850,000
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ 15,500,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000	\$ 2,850,000
Fund Balance, End of Year	\$ 73,860,581	\$ 66,258,506	\$ 65,484,165	\$ 74,692,614	\$ 77,861,614

Stormwater Drainage Fund - 208

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 10,520,249	\$ 4,585,788	\$ 10,645,495	\$ 10,645,495	\$ 8,492,651
Revenues					
Stormwater Fees	\$ 1,754,524	\$ 1,625,000	\$ 1,625,000	\$ 1,950,000	\$ 2,200,000
Interest Income	460,818	150,000	150,000	395,000	300,000
Total Revenues	\$ 2,215,342	\$ 1,775,000	\$ 1,775,000	\$ 2,345,000	\$ 2,500,000
Expenditures					
Stormwater Drainage Operations	\$ 733,150	\$ 1,063,626	\$ 1,063,626	\$ 1,063,626	\$ 1,418,072
Stormwater Drainage Capital	2,788,136	2,049,802	5,049,802	4,349,831	1,927,054
Total Expenditures	\$ 3,521,286	\$ 3,113,428	\$ 6,113,428	\$ 5,413,457	\$ 3,345,126
Total available resources less expenditures	\$ 9,214,305	\$ 3,247,360	\$ 6,307,067	\$ 7,577,038	\$ 7,647,525
Other Financing Sources (Uses)					
Transfers In	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Transfers Out	(68,810)	(84,387)	(84,387)	(84,387)	(133,887)
Total other financing sources (uses)	\$ 1,431,190	\$ 915,613	\$ 915,613	\$ 915,613	\$ 3,866,113
Fund Balance, End of Year	\$ 10,645,495	\$ 4,162,973	\$ 7,222,680	\$ 8,492,651	\$ 11,513,638
Full Time Equivalents (FTEs)					
Stowmwater & Drainage Fund	6.00	8.00	8.00	8.00	10.00

Stormwater Fund 5-Year Forecast Assumptions

	FY 2024-25 Adopted	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Stormwater Drainage Fees	35%	9%	10%	8%	9%
Operations – Recurring Costs	14%	10%	3%	3%	3%
Capital – One-Time Costs	-63%	0%	0%	0%	0%

Notes:

1. Revenue Growth assumes growth in residents and commercial development.
2. Operations growth assumes larger growth in personnel and equipment each year.
3. Capital includes capital equipment purchases.



City of Celina
Stormwater Fund 5 Year Forecast
2026-27 Budget Year

	Actual 2024-25	Budget 2025-26	Estimate 2025-26	Proposed 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31
Beginning Fund Balance	\$ 10,520,249	\$ 4,585,787	\$ 10,645,495	\$ 8,492,651	\$ 11,513,638	\$ 10,769,137	\$ 10,227,817	\$ 9,838,275
Revenues								
Stormwater Drainage Fees	\$ 1,754,524	\$ 1,625,000	\$ 1,950,000	\$ 2,200,000	\$ 2,400,000	\$ 2,650,000	\$ 2,850,000	\$ 3,100,000
Interest Income	460,818	150,000	395,000	300,000	300,000	300,000	300,000	300,000
Total Revenues	\$ 2,215,342	\$ 1,775,000	\$ 2,345,000	\$ 2,500,000	\$ 2,700,000	\$ 2,950,000	\$ 3,150,000	\$ 3,400,000
Expenditures								
Operations	\$ 561,717	\$ 1,063,626	\$ 1,063,626	\$ 1,418,072	\$ 1,460,614	\$ 1,504,433	\$ 1,549,566	\$ 1,596,053
Capital	2,959,569	2,049,802	2,049,802	177,054	750,000	750,000	750,000	750,000
Programmed CIP	-	-	2,300,029	1,750,000	1,000,000	1,000,000	1,000,000	1,000,000
Future Decision Packages	-	-	-	-	100,000	103,000	106,090	109,273
Total Expenditures	\$ 3,521,286	\$ 3,113,428	\$ 5,413,457	\$ 3,345,126	\$ 3,310,614	\$ 3,357,433	\$ 3,405,656	\$ 3,455,325
Net Income	\$ (1,305,944)	\$ (1,338,428)	\$ (3,068,457)	\$ (845,126)	\$ (610,614)	\$ (407,433)	\$ (255,656)	\$ (55,325)
Transfers In	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
Transfers Out	68,810	84,387	84,387	133,887	133,887	133,887	133,887	133,887
Total Other Financing Sources (uses)	\$ 1,431,190	\$ 915,613	\$ 915,613	\$ 3,866,113	\$ (133,887)	\$ (133,887)	\$ (133,887)	\$ (133,887)
Ending Fund Balance	\$ 10,645,495	\$ 4,162,972	\$ 8,492,651	\$ 11,513,638	\$ 10,769,137	\$ 10,227,817	\$ 9,838,275	\$ 9,649,062

Utility Vehicle & Equipment Replacement Fund - 213

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 339,003	\$ 3,517,751	\$ 547,973	\$ 547,973	\$ 1,007,200
Revenues					
Interest Income	\$ 132,902	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
Total Revenues	\$ 132,902	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
Expenditures					
Capital Expenditures	\$ 464,744	\$ 90,000	\$ 410,217	\$ 410,217	\$ 1,116,976
Total Expenditures	\$ 464,744	\$ 90,000	\$ 410,217	\$ 410,217	\$ 1,116,976
Total available resources less expenditures	\$ 7,161	\$ 3,557,751	\$ 267,756	\$ 267,756	\$ 20,224
Other Financing Sources (Uses)					
Transfers In	\$ 540,812	\$ 739,444	\$ 739,444	\$ 739,444	\$ 1,487,196
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ 540,812	\$ 739,444	\$ 739,444	\$ 739,444	\$ 1,487,196
Fund Balance, End of Year	\$ 547,973	\$ 4,297,195	\$ 1,007,200	\$ 1,007,200	\$ 1,507,420



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Special Revenue Funds

- Park Fee 109
- Hotel/Motel Fund 110
- Downtown 112
- PEG 114
- Grants 115
- Seizures and Forfeitures 116
- Donations Fund 117
- Court Security 118
- Court Technology 119
- Technology 122
- Integrity 123
- Stabilization 127
- Tree Mitigation 130
- TIRZ #11 Downtown 311
- Developer Capital Fee 450
- Wilson Park Fee 451
- Legacy Hills Fee 453



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Special Revenue Fund Descriptions

Park Fee Fund

The Park Fee Fund receives revenue from developer agreements and is used for parks specific capital projects.

Hotel/Motel Fund

The Hotel/Motel Fund receives revenues from local hotel occupancy taxes and uses those revenues to enhance and promote tourism.

Downtown Fund

The Downtown Fund receives revenues from special events and uses those revenues to provide future funding to downtown special events and activities.

PEG Fund

The PEG Fund is used to track revenues and expenditures for Public, Educational, and Government Access Channels (PEG) related activities. Revenues are derived from fees charged to cable subscribers.

Grants Fund

The Grants Fund is used to track the various grant awards the City of Celina receives. There are specific requirements for each grant therefore a fund was set up to track the revenues and expenses separately.

Seizures and Forfeitures Fund

The Seizures and Forfeitures Fund is used to track revenue from seizures and used on Police Department specific expenses.

Donations Fund

The Donations Fund is used to track revenue from donations to the City and the corresponding expenditures.

Court Security Fund

The Court Security Fund is set by Code of Criminal Procedure 102.017 and is used for security personnel, services, and items related to buildings that house the court. The revenue is set chapters 134 and 135 of the Local Government Code which includes court fees for filing civil cases and for criminal convictions.



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Special Revenue Fund Descriptions

Court Technology Fund

The Court Technology Fund is set by Code of Criminal Procedure 102.0172 and is used for purchase of or to maintain technological enhancements for a municipal court or municipal court record. The funding is from Local Government Code section 134.103, non-jailable misdemeanor convictions.

Technology Fund

The Technology Fund pays for technology infrastructure improvements and computer hardware and software needs. The funding comes from developer fees assigned when obtaining building permits.

Integrity Fund

This fund helps with the beautification of the City of Celina. The revenues collected are allocated for improvements for sidewalks, street landscaping, signage, lighting, and façade improvements as well as Music on the Square and public art. The funding for this fund comes predominantly from Water Tower Rental fees, Tree Mitigation fees, and Warning Device fees.

Stabilization Fund

The Stabilization Fund provides a dedicated reserve to protect the City from cyclical downturns in the economy. The second largest source of revenue in the City of Celina is development fees, which are a one-time revenue source and are dependent on economic conditions. A best practice for reserves for one-time revenue sources is 40%. The City's target for the Stabilization Fund is 40% of development fee revenues.

Tree Mitigation Fund

The Tree Mitigation Fund provides a dedicated funding source for tree management in the City of Celina. It is used to plant trees within public land owned by the City or other City projects in conformance with the City's long-range plans.

TIRZ #11 Downtown Fund

The TIRZ #11 Downtown Fund receives property tax revenue from within the downtown TIRZ boundary. That revenue is reinvested within downtown Celina with capital improvement projects.

Developer Capital Fee Fund

The Developer Capital Fee Fund accounts for the fees paid to build capital projects per individual agreements with developers.



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Special Revenue Fund Descriptions

Wilson Park Fee Fund

The Wilson Park Fee Fund is used to track development revenue and expenses dedicated to Wilson Creek Park capital improvement projects.

Legacy Hills Fee Fund

The Legacy Hills Fee Fund is used to track development revenue and expenses dedicated to Legacy Hills capital improvement projects.



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Park Fee Fund - 109**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 10,550,624	\$ 11,399,265	\$ 15,716,390	\$ 15,716,390	\$ 18,126,502
Revenues					
Park Fees	\$ 4,292,500	\$ 4,000,000	\$ 4,000,000	\$ 4,500,000	\$ 4,000,000
Interest Income	510,303	438,731	438,731	660,000	600,000
Total Revenues	\$ 4,802,803	\$ 4,438,731	\$ 4,438,731	\$ 5,160,000	\$ 4,600,000
Expenditures					
Parks & Recreation	\$ 1,474,178	\$ 6,715,975	\$ 6,715,975	\$ 2,749,887	\$ 9,276,179
Total Expenditures	\$ 1,474,178	\$ 6,715,975	\$ 6,715,975	\$ 2,749,887	\$ 9,276,179
Total available resources less expenditures	\$ 13,879,250	\$ 9,122,021	\$ 13,439,146	\$ 18,126,502	\$ 13,450,323
Other Financing Sources (Uses)					
Transfers In	\$ 1,837,140	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ 1,837,140	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 15,716,390	\$ 9,122,021	\$ 13,439,146	\$ 18,126,502	\$ 13,450,323

Hotel/Motel Fund - 110**Revenues, Expenditures and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 46,880	\$ 54,680	\$ 59,430	\$ 59,430	\$ 69,230
Revenues					
Hotel Occupancy Tax	\$ 10,389	\$ 8,000	\$ 8,000	\$ 8,000	\$ 10,000
Interest Income	2,161	1,800	1,800	1,800	1,800
Total Revenues	\$ 12,549	\$ 9,800	\$ 9,800	\$ 9,800	\$ 11,800
Expenditures					
Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total available resources less expenditures	\$ 59,430	\$ 64,480	\$ 69,230	\$ 69,230	\$ 81,030
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 59,430	\$ 64,480	\$ 69,230	\$ 69,230	\$ 81,030

Downtown Fund - 112**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 77,948	\$ 77,068	\$ 110,266	\$ 110,266	\$ 134,113
Revenues					
Contributions & Donations	\$ 122,215	\$ 110,000	\$ 110,000	\$ 110,000	\$ 105,000
Interest Income	6,107	5,000	5,000	5,000	5,000
Total Revenues	\$ 128,322	\$ 115,000	\$ 115,000	\$ 115,000	\$ 110,000
Expenditures					
Downtown	\$ 96,004	\$ 91,153	\$ 91,153	\$ 91,153	\$ 106,186
Total Expenditures	\$ 96,004	\$ 91,153	\$ 91,153	\$ 91,153	\$ 106,186
Total available resources less expenditures	\$ 110,266	\$ 100,915	\$ 134,113	\$ 134,113	\$ 137,927
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 110,266	\$ 100,915	\$ 134,113	\$ 134,113	\$ 137,927

PEG Fund - 114**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 65,721	\$ 74,982	\$ 75,407	\$ 75,407	\$ 63,027
Revenues					
PEG Fees	\$ 6,775	\$ 5,000	\$ 5,000	\$ 7,000	\$ 5,000
Interest Income	2,911	3,000	3,000	2,400	2,000
Total Revenues	\$ 9,686	\$ 8,000	\$ 8,000	\$ 9,400	\$ 7,000
Expenditures					
Operations	\$ -	\$ -	\$ 21,780	\$ 21,780	\$ 25,000
Total Expenditures	\$ -	\$ -	\$ 21,780	\$ 21,780	\$ 25,000
Total available resources less expenditures	\$ 75,407	\$ 82,982	\$ 61,627	\$ 63,027	\$ 45,027
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 75,407	\$ 82,982	\$ 61,627	\$ 63,027	\$ 45,027

Grants Fund - 115**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 168,455	\$ 169,034	\$ 48,437	\$ 48,437	\$ 1,099
Revenues					
Grants	\$ 119,653	\$ -	\$ 64,462	\$ 64,462	\$ 4,000
Interest Income	329	200	200	200	200
Total Revenues	\$ 119,982	\$ 200	\$ 64,662	\$ 64,662	\$ 4,200
Expenditures					
Operations	\$ 240,000	\$ -	\$ 112,000	\$ 112,000	\$ -
Total Expenditures	\$ 240,000	\$ -	\$ 112,000	\$ 112,000	\$ -
Total available resources less expenditures	\$ 48,437	\$ 169,234	\$ 1,099	\$ 1,099	\$ 5,299
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 48,437	\$ 169,234	\$ 1,099	\$ 1,099	\$ 5,299

Seizures and Forfeitures Fund - 116

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 64,155	\$ 16,155	\$ 26,344	\$ 26,344	\$ 25,194
Revenues					
Police Seizures	\$ 21,080	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Interest Income	2,152	600	600	600	600
Total Revenues	\$ 23,232	\$ 10,600	\$ 10,600	\$ 10,600	\$ 10,600
Expenditures					
Operations	\$ 61,044	\$ 10,000	\$ 15,000	\$ 11,750	\$ 10,000
Total Expenditures	\$ 61,044	\$ 10,000	\$ 15,000	\$ 11,750	\$ 10,000
Total available resources less expenditures	\$ 26,344	\$ 16,755	\$ 21,944	\$ 25,194	\$ 25,794
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 26,344	\$ 16,755	\$ 21,944	\$ 25,194	\$ 25,794

Donations Fund - 117**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 11,490	\$ 14,440	\$ 11,983	\$ 11,983	\$ 16,933
Revenues					
Police Donations	\$ -	\$ 2,500	\$ 2,500	\$ 1,250	\$ 2,500
Fire & EMS Donations	-	2,500	2,500	1,250	2,500
Parks Donations	-	-	-	2,000	-
Library Donations	-	-	-	-	-
Interest Income	494	450	450	450	450
Total Revenues	\$ 494	\$ 5,450	\$ 5,450	\$ 4,950	\$ 5,450
Expenditures					
Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 11,983	\$ 19,890	\$ 17,433	\$ 16,933	\$ 22,383
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 11,983	\$ 19,890	\$ 17,433	\$ 16,933	\$ 22,383

Court Security/Technology/Consolidated Fund - 118, 119, 129

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 175,019	\$ 164,319	\$ 209,557	\$ 209,557	\$ 230,357
Revenues					
Court Security/Technology Revenue	\$ 26,456	\$ 27,000	\$ 27,000	\$ 53,000	\$ -
Interest Income	8,082	7,300	7,300	7,800	7,800
Total Revenues	\$ 34,538	\$ 34,300	\$ 34,300	\$ 60,800	\$ 7,800
Expenditures					
Municipal Court Administration	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 60,000
Total Expenditures	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 60,000
Total available resources less expenditures	\$ 209,557	\$ 158,619	\$ 203,857	\$ 230,357	\$ 178,157
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 209,557	\$ 158,619	\$ 203,857	\$ 230,357	\$ 178,157

Technology Fund - 122**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 2,282,979	\$ 2,662,779	\$ 2,971,368	\$ 2,971,368	\$ 2,918,970
Revenues					
Technology Fees	\$ 1,114,924	\$ 900,000	\$ 900,000	\$ 900,000	\$ 850,000
Interest Income	119,512	90,000	90,000	90,000	90,000
Total Revenues	\$ 1,234,436	\$ 990,000	\$ 990,000	\$ 990,000	\$ 940,000
Expenditures					
Operations	\$ 546,048	\$ 1,046,000	\$ 1,046,000	\$ 1,042,398	\$ 843,100
Total Expenditures	\$ 546,048	\$ 1,046,000	\$ 1,046,000	\$ 1,042,398	\$ 843,100
Total available resources less expenditures	\$ 2,971,368	\$ 2,606,779	\$ 2,915,368	\$ 2,918,970	\$ 3,015,870
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 2,971,368	\$ 2,606,779	\$ 2,915,368	\$ 2,918,970	\$ 3,015,870

Integrity Fund - 123

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 3,768,538	\$ 3,063,154	\$ 5,483,328	\$ 5,483,328	\$ 3,249,453
Revenues					
Warning Device Fees	\$ 123,940	\$ 125,000	\$ 125,000	\$ 100,000	\$ 100,000
Water Tower Rental Fees	220,376	205,000	205,000	240,000	240,000
Tree Mitigation Fees	1,292,080	750,000	750,000	-	-
Interest Income	180,812	160,000	160,000	115,000	115,000
Total Revenues	\$ 1,817,208	\$ 1,240,000	\$ 1,240,000	\$ 455,000	\$ 455,000
Expenditures					
Operations	\$ 102,417	\$ 1,715,200	\$ 1,715,200	\$ 200,845	\$ 1,965,000
Total Expenditures	\$ 102,417	\$ 1,715,200	\$ 1,715,200	\$ 200,845	\$ 1,965,000
Total available resources less expenditures	\$ 5,483,328	\$ 2,587,954	\$ 5,008,128	\$ 5,737,483	\$ 1,739,453
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ -
Transfers Out	-	-	-	(3,738,030)	-
Total other financing sources (uses)	\$ -	\$ 1,250,000	\$ 1,250,000	\$ (2,488,030)	\$ -
Fund Balance, End of Year	\$ 5,483,328	\$ 3,837,954	\$ 6,258,128	\$ 3,249,453	\$ 1,739,453
Fund Balances:					
Restricted for:					
Warning Device Program	\$ 567,740	\$ 681,163	\$ 681,163	\$ 667,740	\$ 767,740
Unassigned:					
Integrity Fund Programs	\$ 4,915,588	\$ 3,156,791	\$ 5,576,965	\$ 2,581,713	\$ 971,713
Total Fund Balances	\$ 5,483,328	\$ 3,837,954	\$ 6,258,128	\$ 3,249,453	\$ 1,739,453

Stabilization Fund - 127**Revenues, Expenditures and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 6,466,915	\$ 7,669,400	\$ 6,111,206	\$ 6,111,206	\$ 6,376,206
Revenues					
Insurance Proceeds	\$ 28,701	\$ -	\$ -	\$ -	\$ -
Interest Income	272,917	265,000	265,000	265,000	265,000
Total Revenues	\$ 301,618	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000
Expenditures					
Operations	\$ 657,326	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 657,326	\$ -	\$ -	\$ -	\$ -
Total available resources less expenditures	\$ 6,111,206	\$ 7,934,400	\$ 6,376,206	\$ 6,376,206	\$ 6,641,206
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 6,111,206	\$ 7,934,400	\$ 6,376,206	\$ 6,376,206	\$ 6,641,206

Tree Mitigation Fund - 130

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 3,148,030
Revenues					
Tree Mitigation Fees	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000
Interest Income	-	-	-	90,000	90,000
Total Revenues	\$ -	\$ -	\$ -	\$ 410,000	\$ 410,000
Expenditures					
Operations	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 15,000
Total Expenditures	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 15,000
Total available resources less expenditures	\$ -	\$ -	\$ (1,000,000)	\$ (590,000)	\$ 3,543,030
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ 3,738,030	\$ 3,738,030	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ 3,738,030	\$ 3,738,030	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ 2,738,030	\$ 3,148,030	\$ 3,543,030

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

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 1,009,697	\$ 2,143,448	\$ 2,075,877	\$ 2,075,877	\$ 1,990,745
Revenues					
Intergovernmental Revenue	\$ 1,598,001	\$ 2,068,620	\$ 2,068,620	\$ 1,956,686	\$ 2,250,189
Interest Income	53,612	30,000	30,000	22,768	22,768
Total Revenues	\$ 1,651,613	\$ 2,098,620	\$ 2,098,620	\$ 1,979,454	\$ 2,272,957
Expenditures					
Downtown Celina	\$ 585,434	\$ -	\$ 2,039,000	\$ 2,025,586	\$ 2,100,000
Total Expenditures	\$ 585,434	\$ -	\$ 2,039,000	\$ 2,025,586	\$ 2,100,000
Total available resources less expenditures	\$ 2,075,877	\$ 4,242,068	\$ 2,135,497	\$ 2,029,745	\$ 2,163,702
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	(39,000)	(39,000)	(39,000)
Total other financing sources (uses)	\$ -	\$ -	\$ (39,000)	\$ (39,000)	\$ (39,000)
Fund Balance, End of Year	\$ 2,075,877	\$ 4,242,068	\$ 2,096,497	\$ 1,990,745	\$ 2,124,702

Developer Capital Fees - 450

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 1,107,561	\$ 1,125,070	\$ 1,237,376	\$ 1,237,376	\$ 868,885
Revenues					
Capital Recovery Fees	\$ 424,500	\$ 900,000	\$ 900,000	\$ 625,000	\$ 660,000
Interest Income	49,807	20,000	20,000	35,000	20,000
Total Revenues	\$ 474,307	\$ 920,000	\$ 920,000	\$ 660,000	\$ 680,000
Expenditures					
Developers Incentive Payment	\$ 344,491	\$ 1,028,491	\$ 1,028,491	\$ 1,028,491	\$ 160,465
Total Expenditures	\$ 344,491	\$ 1,028,491	\$ 1,028,491	\$ 1,028,491	\$ 160,465
Total available resources less expenditures	\$ 1,237,376	\$ 1,016,579	\$ 1,128,885	\$ 868,885	\$ 1,388,420
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 1,237,376	\$ 1,016,579	\$ 1,128,885	\$ 868,885	\$ 1,388,420

Wilson Park Fees - 451**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 5,231,042	\$ 6,324,196	\$ 5,387,213	\$ 5,387,213	\$ 5,687,800
Revenues					
Park Fees	\$ 313,500	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000
Capital Recovery Fees	242,000	825,000	825,000	825,000	825,000
Interest Income	217,517	180,000	180,000	180,000	180,000
Total Revenues	\$ 773,017	\$ 1,530,000	\$ 1,530,000	\$ 1,530,000	\$ 1,530,000
Expenditures					
Construction	\$ 616,846	\$ 1,229,413	\$ 1,229,413	\$ 1,229,413	\$ 1,229,413
Total Expenditures	\$ 616,846	\$ 1,229,413	\$ 1,229,413	\$ 1,229,413	\$ 1,229,413
Total available resources less expenditures	\$ 5,387,213	\$ 6,624,783	\$ 5,687,800	\$ 5,687,800	\$ 5,988,387
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 5,387,213	\$ 6,624,783	\$ 5,687,800	\$ 5,687,800	\$ 5,988,387

Legacy Hills Developer Fees- 453

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 1,919,665	\$ 9,331,665	\$ 8,075,991	\$ 8,075,991	\$ 5,452,491
Revenues					
Park Fees	\$ 927,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000
Capital Recovery Fees	4,964,500	2,800,000	2,800,000	\$ 2,800,000	2,800,000
Interest Income	264,826	200,000	200,000	\$ 200,000	150,000
Total Revenues	\$ 6,156,326	\$ 3,525,000	\$ 3,525,000	\$ 3,525,000	\$ 3,475,000
Expenditures					
Construction	\$ -	\$ -	\$ 6,148,500	\$ 6,148,500	\$ 3,200,000
Total Expenditures	\$ -	\$ -	\$ 6,148,500	\$ 6,148,500	\$ 3,200,000
Total available resources less expenditures	\$ 8,075,991	\$ 12,856,665	\$ 5,452,491	\$ 5,452,491	\$ 5,727,491
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 8,075,991	\$ 12,856,665	\$ 5,452,491	\$ 5,452,491	\$ 5,727,491

Governmental Funds

- Street Construction 106
- Roadway Impact Fee 107
- Vehicle & Equipment Replacement 113
- Capital Acquisition 120
- Roadway Capital Recovery 121



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Governmental Fund Descriptions

Street Construction Fund

The Street Construction Fund is used to support streets projects with general government revenue funding. Surplus revenues from General Fund are transferred to the street construction fund at year end.

The Roadway Impact Fee Fund

Roadway impact fees are fees assessed to new development in the city and are used specifically for roadway improvements within the city. These funds can be used along with a bond issuance to pay for streets and help to keep the amount of debt that needs to be issued lower.

Vehicle & Equipment Replacement Fund

The Vehicle and Equipment Replacement Fund is used to provide a funding source to replace vehicles and equipment for each of the General Fund departments. A portion of the replacement cost for each vehicle and piece of equipment is transferred to this fund over the life of the asset until the full replacement cost is recovered. The Fleet Department is included in this fund as of FY 2024.

Capital Acquisition Fund

The Capital Acquisition Fund is a fund that the City uses to allocate a portion of surplus revenues for future capital expenditures.

Roadway Capital Recovery Fund

The Roadway Capital Recovery Fund is used for roadway infrastructure and is paid by developers through development fees to the City. These funds can be used along with a bond issuance to pay for streets and help to keep the amount of debt that needs to be issued lower.



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Street Construction Fund - 106**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 6,499,888	\$ 8,307,921	\$ 9,140,407	\$ 9,140,407	\$ 3,662,592
Revenues					
Interest Income	\$ 228,169	\$ 215,000	\$ 215,000	\$ 235,035	\$ 215,000
Total Revenues	\$ 228,169	\$ 215,000	\$ 215,000	\$ 235,035	\$ 215,000
Expenditures					
Street Construction Operations	\$ 3,087,650	\$ -	\$ 2,712,850	\$ 2,712,850	\$ -
CIP Programmed	2,500,000	7,000,000	7,000,000	7,000,000	4,000,000
Total Expenditures	\$ 5,587,650	\$ 7,000,000	\$ 9,712,850	\$ 9,712,850	\$ 4,000,000
Total available resources less expenditures	\$ 1,140,407	\$ 1,522,921	\$ (357,443)	\$ (337,408)	\$ (122,408)
Other Financing Sources (Uses)					
Transfers In	\$ 8,000,000	\$ -	\$ 4,000,000	\$ 4,000,000	\$ 2,500,000
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ 8,000,000	\$ -	\$ 4,000,000	\$ 4,000,000	\$ 2,500,000
Fund Balance, End of Year	\$ 9,140,407	\$ 1,522,921	\$ 3,642,557	\$ 3,662,592	\$ 2,377,592

Roadway Impact Fees Fund - 107

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 12,448,763	\$ 14,393,004	\$ 14,611,241	\$ 14,611,241	\$ 7,179,431
Revenues					
Road Impact Fees	\$ 3,751,844	\$ 2,300,000	\$ 2,300,000	\$ 7,583,432	\$ 3,000,000
Interest Income	597,020	550,000	550,000	700,000	700,000
Total Revenues	\$ 4,348,863	\$ 2,850,000	\$ 2,850,000	\$ 8,283,432	\$ 3,700,000
Expenditures					
Road Impact Operations	\$ 2,186,385	\$ 15,715,242	\$ 15,715,242	\$ 15,715,242	\$ 3,000,000
Total Expenditures	\$ 2,186,385	\$ 15,715,242	\$ 15,715,242	\$ 15,715,242	\$ 3,000,000
Total available resources less expenditures	\$ 14,611,241	\$ 1,527,762	\$ 1,745,999	\$ 7,179,431	\$ 7,879,431
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 14,611,241	\$ 1,527,762	\$ 1,745,999	\$ 7,179,431	\$ 7,879,431

Vehicle & Equipment Replacement Fund - 113

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 5,169,852	\$ 6,136,791	\$ 6,048,361	\$ 6,048,361	\$ 9,348,899
Revenues					
Interest Income	\$ 222,140	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000
Total Revenues	\$ 222,140	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000
Expenditures					
Capital Expenditures	\$ 623,167	\$ 1,318,947	\$ 1,427,853	\$ 1,427,853	\$ 2,788,269
Fleet	131,846	287,038	287,038	287,038	218,286
Total Expenditures	\$ 755,013	\$ 1,605,985	\$ 1,714,891	\$ 1,714,891	\$ 3,006,555
Total available resources less expenditures	\$ 4,636,978	\$ 4,760,806	\$ 4,563,470	\$ 4,563,470	\$ 6,572,344
Other Financing Sources (Uses)					
Transfers In	\$ 1,411,383	\$ 4,785,429	\$ 4,785,429	\$ 4,785,429	\$ 3,330,293
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ 1,411,383	\$ 4,785,429	\$ 4,785,429	\$ 4,785,429	\$ 3,330,293
Fund Balance, End of Year	\$ 6,048,361	\$ 9,546,235	\$ 9,348,899	\$ 9,348,899	\$ 9,902,637
Full Time Equivalents (FTEs)					
Fleet Department	1.00	1.00	1.00	1.00	1.00

Capital Acquisition Fund - 120**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 5,249,091	\$ 7,923,909	\$ 9,460,995	\$ 9,460,995	\$ 8,783,448
Revenues					
Interest Income	\$ 251,159	\$ 250,000	\$ 250,000	\$ 250,000	\$ 150,000
Total Revenues	\$ 251,159	\$ 250,000	\$ 250,000	\$ 250,000	\$ 150,000
Expenditures					
Capital Acquisitions	\$ 789,254	\$ 3,509,508	\$ 9,958,908	\$ 4,027,547	\$ 7,152,811
Total Expenditures	\$ 789,254	\$ 3,509,508	\$ 9,958,908	\$ 4,027,547	\$ 7,152,811
Total available resources less expenditures	\$ 4,710,995	\$ 4,664,401	\$ (247,913)	\$ 5,683,448	\$ 1,780,637
Other Financing Sources (Uses)					
Transfers In	\$ 4,750,000	\$ -	\$ -	\$ 3,100,000	\$ 1,200,000
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ 4,750,000	\$ -	\$ -	\$ 3,100,000	\$ 1,200,000
Fund Balance, End of Year	\$ 9,460,995	\$ 4,664,401	\$ (247,913)	\$ 8,783,448	\$ 2,980,637

Roadway Capital Recovery Fund - 121**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 10,691,476	\$ 10,732,584	\$ 13,029,040	\$ 13,029,040	\$ 7,606,040
Revenues					
Road Capital Recovery Fee	\$ 3,337,530	\$ 3,000,000	\$ 3,000,000	\$ 2,100,000	\$ 2,500,000
Fire Recovery Fee	150,000	100,000	100,000	100,000	100,000
Reimbursement - Other	-	-	-	-	-
Interest Income	535,975	500,000	500,000	500,000	500,000
Total Revenues	\$ 4,023,505	\$ 3,600,000	\$ 3,600,000	\$ 2,700,000	\$ 3,100,000
Expenditures					
Road Capital Recovery Operations	\$ 1,685,941	\$ 8,123,000	\$ 8,123,000	\$ 8,123,000	\$ 8,922,901
Total Expenditures	\$ 1,685,941	\$ 8,123,000	\$ 8,123,000	\$ 8,123,000	\$ 8,922,901
Total available resources less expenditures	\$ 13,029,040	\$ 6,209,584	\$ 8,506,040	\$ 7,606,040	\$ 1,783,139
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 13,029,040	\$ 6,209,584	\$ 8,506,040	\$ 7,606,040	\$ 1,783,139



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Capital Improvement Project Bond Funds

- 622 General Government
- 722 Water & Wastewater
- 623 General Government
- 723 Water & Wastewater
- 624 General Government
- 724 Water & Wastewater
- 625 General Government
- 725 Water & Wastewater
- 626 General Government
- 726 Water & Wastewater



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CIP Bond Fund Descriptions

Fund 622 General

Fund 622 is for the tracking of Certificates of Obligation Series 2022 issued for General Government public improvements.

Fund 722 Water & Wastewater

Fund 722 is for the tracking of Certificates of Obligation Series 2022 issued for Water and Wastewater public improvements.

Fund 623 General

Fund 623 is for the tracking of Certificates of Obligation Series 2023 issued for General Government public improvements.

Fund 723 Water & Wastewater

Fund 723 is for the tracking of Certificates of Obligation Series 2023 issued for Water and Wastewater public improvements.

Fund 624 General

Fund 624 is for the tracking of Certificates of Obligation Series 2024 issued for General Government public improvements.

Fund 724 Water & Wastewater

Fund 724 is for the tracking of Certificates of Obligation Series 2024 issued for Water and Wastewater public improvements.

Fund 625 General

Fund 625 is for the tracking of Certificates of Obligation Series 2025 issued for General Government public improvements.

Fund 725 Water & Wastewater

Fund 725 is for the tracking of Certificates of Obligation Series 2025 issued for Water and Wastewater public improvements.



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CIP Bond Fund Descriptions

Fund 665 General

Fund 665 is for the tracking of Certificates of Obligation Series 2026 issued for General Government public improvements.

Fund 765 Water & Wastewater

Fund 726 is for the tracking of Certificates of Obligation Series 2026 issued for Water and Wastewater public improvements.



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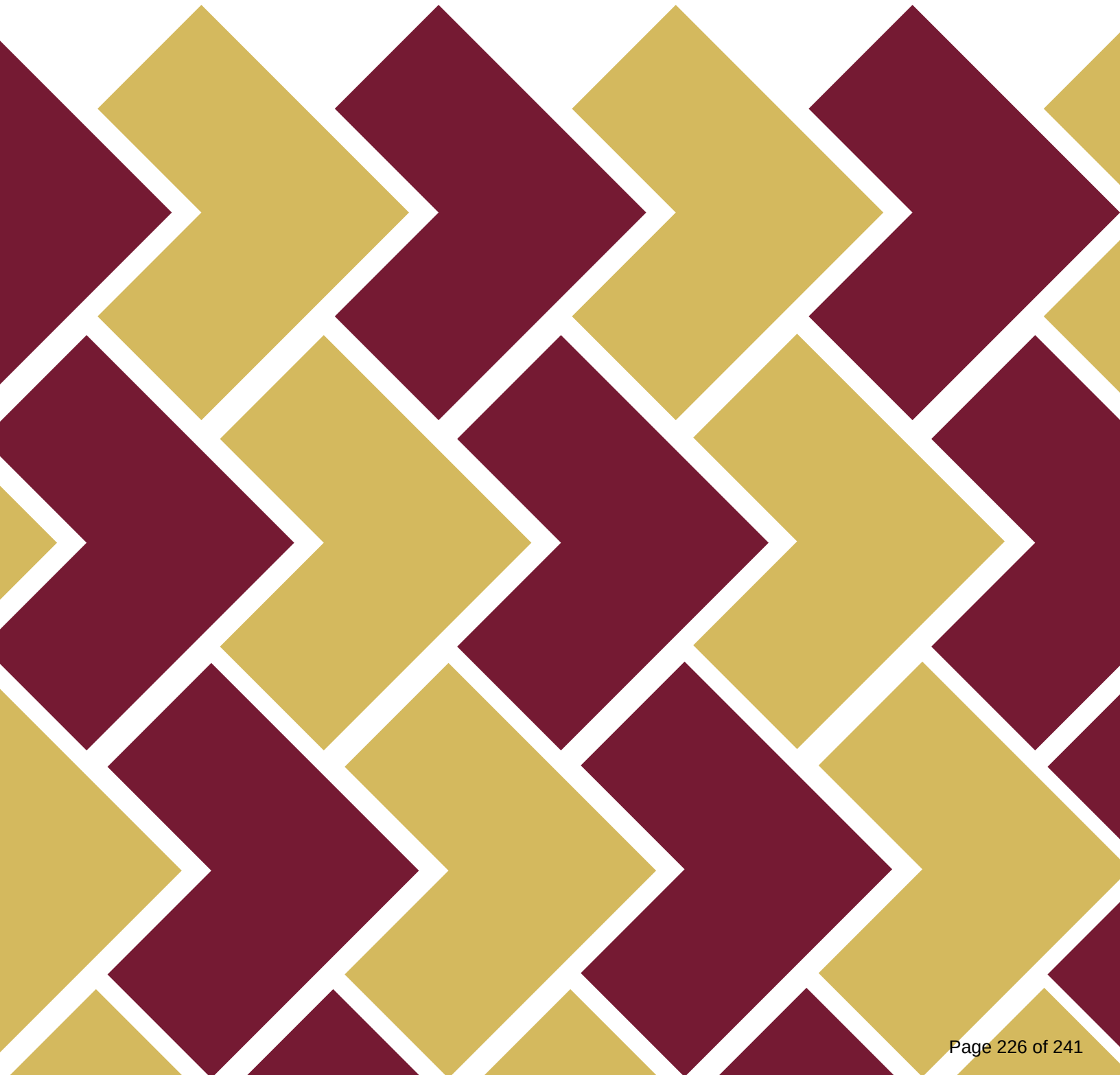
Capital Improvement Project Bond Funds

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 159,995,255	\$ 142,155,810	\$ 227,127,477	\$ 227,127,477	\$ 277,968,367
Revenues					
Interest Income	\$ 5,488,676	\$ 4,000,000	\$ 4,000,000	\$ 5,000,000	\$ 5,000,000
Total Revenues	\$ 5,488,676	\$ 4,000,000	\$ 4,000,000	\$ 5,000,000	\$ 5,000,000
Expenditures					
622 2022 Government Bond Fund	\$ 3,804,099	\$ 3,585,585	\$ 3,585,585	\$ 114,382	\$ 500,000
722 2022 Utility Bond Fund	2,093,930	2,000,000	2,000,000	26,719	500,000
623 2023 Government Bond Fund	2,193,149	10,233,433	10,233,433	8,280,235	7,005,643
723 2023 Utility Bond Fund	6,783,739	9,756,053	9,756,053	9,756,053	5,751,614
624 2024 Government Bond Fund	45,753,145	31,477,990	31,477,990	26,946,489	37,300,366
724 2024 Utility Bond Fund	8,122,153	2,809,036	2,809,036	2,809,036	4,443,492
625 2025 Government Bond Fund	15,384,236	50,000,000	50,000,000	17,422,871	55,812,893
725 2025 Utility Bond Fund	2,763,172	25,000,000	25,000,000	18,846,779	35,540,049
626 2026 Government Bond Fund	-	-	75,000,000	5,000,000	70,000,000
726 2026 Utility Bond Fund	-	-	65,500,000	5,000,000	60,500,000
Total Expenditures	\$ 86,897,623	\$ 134,862,097	\$ 275,362,097	\$ 94,202,564	\$ 277,354,057
Total available resources less expenditures	\$ 78,586,308	\$ 11,293,713	\$ (44,234,620)	\$ 137,924,913	\$ 5,614,310
Other Financing Sources (Uses)					
Bonds Issued	\$ 148,541,169	\$ -	\$ 140,500,000	\$ 140,500,000	\$ -
Transfers In	-	-	-	-	-
Transfers Out	-	(456,546)	(456,546)	(456,546)	(664,992)
Total other financing sources (Uses)	\$ 148,541,169	\$ (456,546)	\$ 140,043,454	\$ 140,043,454	\$ (664,992)
Fund Balance, End of Year	\$ 227,127,477	\$ 10,837,167	\$ 95,808,834	\$ 277,968,367	\$ 4,949,318

Fiscal Year 2026 - 2027

Component Unit Budgets





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Component Units

- Economic Development Corporation
401
- Community Development Corporation
402



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Component Unit Descriptions

Economic Development Corporation (EDC)

The Celina Economic Development Corporation (EDC) is a Non-Profit Corporation funded by 0.5% sales tax for economic development. The EDC is governed by a 5-member Board of Directors and uses revenues to fund programs related to industrial development, business infrastructure, and the promotion of new and expanded business enterprises that create or retain primary jobs.

Community Development Corporation (CDC)

The Celina Community Development Corporation (CDC) is a Non-Profit Corporation funded by 0.5% sales tax for community development. The CDC is governed by a Board of Directors and uses revenues to fund programs related economic development and quality of life projects.



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Economic Development Corporation - 401**Revenues, Expenditures, and Change in Fund Balance**

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Working Capital, Beginning of Year	\$ 4,323,546	\$ 2,724,772	\$ 2,950,439	\$ 2,950,439	\$ 861,571
Revenues					
Taxes	\$ 2,907,044	\$ 3,368,430	\$ 3,368,430	\$ 3,368,430	\$ 4,274,178
Sales Tax Contra	(21,865)	(182,500)	(182,500)	(205,100)	(657,750)
Other Revenues	29,810	50,000	50,000	30,000	50,000
Interest Income	119,215	75,540	75,540	40,671	23,406
Total Revenues	\$ 3,034,204	\$ 3,311,470	\$ 3,311,470	\$ 3,234,001	\$ 3,689,834
Expenditures					
Personnel Costs	\$ 763,779	\$ 959,472	\$ 959,472	\$ 948,607	\$ 1,058,802
Legal & Professional	46,155	48,000	48,000	39,902	43,000
Utilities	89,479	83,883	83,883	83,883	67,830
General & Administrative	782,431	1,310,287	1,310,287	1,254,425	993,477
Debt Service	593,901	594,137	594,137	594,778	595,990
Capital Acquisitions	2,000,000	1,000,000	2,250,000	2,250,000	1,000,000
TIRZ Agreements	76,565	110,000	110,000	96,275	133,398
Total Expenditures	\$ 4,352,311	\$ 4,105,779	\$ 5,355,779	\$ 5,267,869	\$ 3,892,497
Total available resources less expenditures	\$ 3,005,439	\$ 1,930,463	\$ 906,130	\$ 916,571	\$ 658,908
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds Issued	-	-	-	-	-
Transfers Out	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Capital Purchases	-	-	-	-	-
Total other financing sources (uses)	\$ (55,000)	\$ (55,000)	\$ (55,000)	\$ (55,000)	\$ (55,000)
Working Capital, End of Year	\$ 2,950,439	\$ 1,875,463	\$ 851,130	\$ 861,571	\$ 603,908

Community Development Corporation - 402

Revenues, Expenditures, and Change in Fund Balance

	2024 - 2025 Actual	2025 - 2026 Adopted	2025 - 2026 Amended	2025 - 2026 Estimated	2026 - 2027 Proposed
Fund Balance, Beginning of Year	\$ 6,233,998	\$ 7,643,129	\$ 7,659,389	\$ 7,659,389	\$ 8,856,228
Revenues					
Taxes	\$ 2,907,044	\$ 3,368,430	\$ 3,368,430	\$ 3,368,430	\$ 4,274,178
TIRZ Agreements	(120,293)	(144,352)	(144,352)	(150,610)	(188,263)
Miscellaneous Revenue	11	-	-	-	-
Interest Income	290,335	300,000	300,000	307,000	332,109
Total Revenues	\$ 3,077,098	\$ 3,524,078	\$ 3,524,078	\$ 3,524,820	\$ 4,418,024
Expenditures					
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total available resources less expenditures	\$ 9,311,095	\$ 11,167,207	\$ 11,183,467	\$ 11,184,209	\$ 13,274,252
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	(1,651,706)	(2,327,981)	(2,327,981)	(2,327,981)	(2,872,694)
Total other financing sources (uses)	\$ (1,651,706)	\$ (2,327,981)	\$ (2,327,981)	\$ (2,327,981)	\$ (2,872,694)
Fund Balance, End of Year	\$ 7,659,389	\$ 8,839,226	\$ 8,855,486	\$ 8,856,228	\$ 10,401,558



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City Manager's Office
City of Celina, Texas

Memorandum

To: **Honorable Mayor Tubbs and the Celina City Council**
From: Anthony Satarino, Executive Director of Economic Development
CC: Robert Ranc, City Manager
Date: August 3, 2026

Agenda Item:

Discussion regarding the Fiscal Year 2026-2027 Proposed Economic Development Corporation Budget. (Satarino)

Background Information:

The proposed FY 2026–27 CEDC budget reflects continued growth in sales tax revenue while maintaining a strong level of operating savings. Gross sales tax revenue is projected at \$4,274,178, a 26.9% increase over the FY26 approved budget. After accounting for contractual sales tax reimbursements and the CEDC's contribution to Downtown TIRZ #11, total recognized income is projected at \$3,561,571.11.

Proposed operating expenses total \$2,814,099.60. Major expenditures include approximately \$1.06 million in payroll, \$1.05 million in general and administrative expenses, \$595,990 in debt service, \$67,830 in utilities, and \$43,000 in legal and professional services. The proposed budget reduces funding for incentives and special projects, adjusts rent to better reflect current market conditions, and consolidates the Marketing Events account into Marketing and Advertising without increasing overall marketing funding.

The operating budget is projected to generate approximately \$747,471.50 in operational savings, representing 20.99% of total recognized income. This exceeds the CEDC's fiscal policy target of 15% and represents a significant improvement from the 4.71% operational savings achieved in FY26. This operating margin strengthens the CEDC's ability to rebuild fund balance and prepare for future economic development investments.

The budget also includes a \$1 million non-operating obligation associated with a land purchase note payable. Including this expenditure, total proposed fund expenditures are \$3,814,099.60, a decrease of 28.05% from the prior year. The total proposed net income is (\$252,528.50) an 87.93% increase over the prior year.

The CEDC is exploring a potential land sale during FY27. Any proceeds received would be recorded as a non-operating source of funds and would improve the year-end financial position and available fund balance. Overall, the proposed budget provides for the organization's ongoing operations, meets existing debt and land obligations, exceeds the CEDC's operational savings target, and preserves flexibility to respond to future economic development opportunities.

Legal Review:

Supporting Documents:

1. Staff Presentation
2. FY 2027 CEDC Proposed Budget

Financial Consideration:

Staff Recommendation:



CELINA
ECONOMIC
DEVELOPMENT

The Texas you were promised.

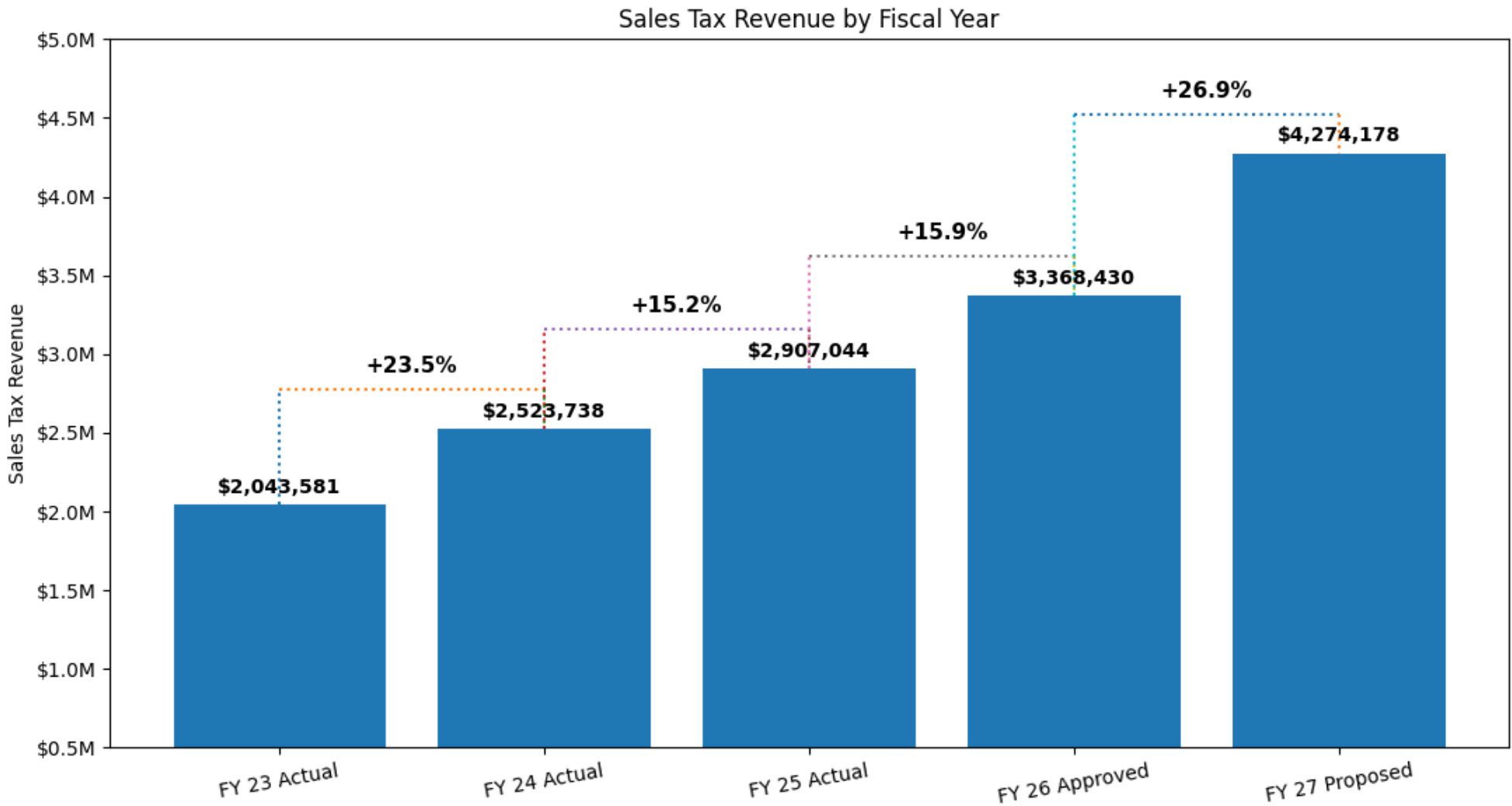
FY 26-27 CEDDC Budget

Worksession
August 3, 2026





Overview: Sales Tax Revenue





Overview: Sales Tax Contra

- The EDC has sales tax reimbursements with the following retailers:
 - Walmart
 - Costco
 - Home Depot
 - Lowe's
 - Joe East Enterprises and Safe and Secure LLC
- The contra sales tax account holds the accrued reimbursement of sales tax as the revenue is earned each month.
- The EDC projects a contra sales tax account of (\$657,750.00) in FY27.
- The Downtown TIRZ #11 sales tax contribution from the EDC is also a contra revenue account. The estimated payment in FY27 is (\$128,262.98).
- Although the proposed sales tax revenue for FY27 is \$4,274,178, the EDC will only recognize total income of \$3,561,571.11.



Overview: Operating Expenses

Proposed Operating Expenses for FY27

- Total Payroll of \$1,058,802.40
- Total Legal & Professional Services of \$43,000
- Total Utilities of \$67,830
 - Decrease in rent to match current market rate and comparable office types.
- Total General & Administrative of \$1,048,477.21
 - Decrease in special projects and incentives.
 - Marketing Events account collapsed into Marketing/Advertising. No increase (decrease) to marketing funds in FY27.



Overview: Operating Expenses

Proposed Operating Expenses for FY27 Cont.

- Total Debt Service of \$595,990.

Total Operating Expenses / Operational Net Savings

- Total operating expenses of \$2,814,099.60.
- Proposed operational net savings of 20.99%. Target is 15% per CEDC fiscal policy.
 - Operational net savings shows that 20.99% of total income is flowing to fund balance and not allocated towards operations.
 - Operational net savings in FY26 was 4.71%.



Overview: Non-Operating Sources (Uses)

Non-Operating Sources (Uses)

- \$1M obligation in FY27 for land purchase note payable.
- The CEDC is exploring options for a land sale in FY27. Any transaction occurring in FY27 would increase fund balance as a non-operating source of funds.

Total Fund Expenditures

- Total proposed fund expenditures of \$3,814,099.60 a decrease of 28.05% over the prior year.
 - Operating Expenses of \$2,814,099.60
 - Non-Operating Expenses of \$1,000,000

Net Income

- Total proposed net income of (\$252,528.50) an 87.93% increase over the prior year.



Questions?

CELINA ECONOMIC DEVELOPMENT CORPORATION													
FY 25 & FY 26 Budget												FY 27 Proposed Budget	
Income												FY 27 Proposed	

Operating Reserve Ratio (target 40%)

127%

69%

28%

29%

22%