

**CITY OF CORINTH**  
**ANNUAL PROGRAM OF SERVICES**  
2011-12

**ADOPTED**

On  
September 15, 2011

**THE MAYOR AND CITY COUNCIL**

Paul Ruggiere, Mayor  
Joe Harrison, Mayor Pro Tem  
Jim Mayfield  
John Booher  
Bruce Hanson  
Randy Gibbons

Prepared By:

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Interim City Manager

Lee Ann Bunselmeyer  
Director of Finance

Chris Rodriguez  
Financial Services Manager

Requirement of H.B. 3195

This budget will raise more total property taxes than last year's budget by \$107,342 or 1.32%, and of that amount \$59,618 is tax revenue to be raised from new property added to the tax roll this year.



GOVERNMENT FINANCE OFFICERS ASSOCIATION



*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Corinth  
Texas**

For the Fiscal Year Beginning

**October 1, 2010**



President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Corinth, Texas for its annual budget for the fiscal year beginning October 1, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

**2011-12**  
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**OFFICE OF THE CITY MANAGER**

September 15, 2011

**TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL AND CITIZENS OF CORINTH:**

I respectfully submit the FY 2011-12 Budget, beginning October 1, 2011 and ending September 30, 2012. The budget represents the City's financial plan and operations guide for the programs and services it will provide to the citizens of our community. As such, the budget process represents more than an exercise of balancing revenues and expenditures, but also an opportunity for the City to evaluate its services and plan for improvements in the years to come.

Over the past few years throughout the country, cities, counties, and states have been struggling to solve large budget shortfalls by laying off employees, cutting services, or imposing new fees or taxes on their residents. Corinth faced many of these same challenges and worked diligently to minimize the impact on its citizens and services. Much of the hard work of balancing the budget during these difficult years fell on the shoulders of the City employees. At least seven full-time vacant positions were eliminated with duties and responsibilities being absorbed within their respective departments. Departments were also asked to reduce their budgets, while still maintaining the same level of services, and met the challenge by eliminating over \$2 million of operating expenditures. Additionally, the City's financial condition did not provide the necessary funding for compensation or cost of living increases. We continued to experience rising health benefit costs to both the city and employees. Plan modifications increased employee deductibles, co-pays, prescription drug costs, and out-of-pocket limits as well as premium costs.

Because of the hard work, tough decisions, and structural reductions made by city officials and staff in previous years to deal with budget shortfalls we are able to propose a balanced budget for FY 2011-2012 that maintains the City's fiscal integrity, address the City Council's priorities, and maintains service levels. The FY 2011-2012 budget demonstrates some signs that a recovery may be starting to occur. We experienced a significant increase in development fines & fees and sales tax during FY 2010-11. The City also received a small growth in our ad valorem values of 1.59% for FY 2011-12. Additionally, all other revenues held firm. Departments limited their requests for funds and absorbed increased demands for service with reduced staffing and support. It is with the present conditions in mind that we have prepared the new budget. The budget continues to experience issues associated with rising demand and scarce resources to maintain service levels for police, fire, utilities, streets, parks and other programs. I believe this budget reflects the commitment to deliver quality service through carefully planned resource allocations.

A comprehensive summary of the FY 2011-2012 Budget, which includes total resources of \$30,282,639 and expenditures of \$29,506,120 is provided in the Budget Overview. However, key elements of the budget include the following:

**CITY OF CORINTH, TEXAS  
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- ✓ Decreased the tax rate to the effective rate of .59135 per \$100 of assessed valuation. Of this amount, \$0.44789 is provided for operations and maintenance and \$0.14346 is provided for debt service.
- ✓ In order to allow a 3% cost of living adjustment for City employees, the budget incorporates using salary savings from three eliminated vacant positions.
- ✓ No police or fire step increases.
- ✓ Implementation of the FY 2011-2013 Utility rate study that was adopted by the City Council in April 2011. The new rate schedule does not include an increase in the base rate to our Water and Wastewater customers. However, it does include changes to the volumetric rates for both water and wastewater.
- ✓ An increase in the storm drainage utility fee from \$5.00 to \$6.00.
- ✓ Replacement of city vehicles and equipment in various operating budgets.
- ✓ Redevelopment of the City's five year Capital Improvement Program.

The capital improvement budget has been developed within the context of a five-year plan. The budget does not include the issuance of long-term debt for projects in FY 2011-2012; however, several projects are slated for the coming years. While there are many assumptions within this plan, it is possible that it will be necessary to increase the tax rate in future years for these capital improvement needs. Additionally, the budget incorporates a Pay-as-you-go capital funding strategy for the Storm Drainage Utility Fund. As such, it will be necessary to continually reassess and revise these assumptions annually as the City moves through the five-year plan.

I would like to recognize the members of the Corinth City Council for their hard work and dedication to the citizens of Corinth. Their input and review of the financial content was invaluable in the preparation of the budget and capital improvement program. Appreciation is also expressed to members of the professional staff who contributed many hours of hard work to bring this budget to fruition.

Again, I am pleased to present the FY 2011-2012 budget for the City of Corinth. Although the City has not completely recovered from the recent economic downturn, there are boundless opportunities going forward. Thank you for your assistance and support during this process. Corinth is very fortunate to have a dedicated City Council and a competent and capable staff managing the affairs of the City government.

Sincerely,

Signature Redacted

Jim Berzina  
Interim City Manager



## FY 2011-12 Budget Overview

### MAJOR ISSUES – GENERAL FUND

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#### GENERAL FUND RESERVE LEVELS

The City of Corinth's adopted financial policy sets the General Fund unreserved fund balance at a minimum of 20% of budgeted expenditures. The reserve target balance has decreased from 34.57% in FY 2007-08 to 35.81% as anticipated in FY 2011-12. Over the five year period the City consistently maintained an average fund balance of 33.59%.

Below is a listing of the ending unreserved fund balances for the past three years, a projected balance for the fiscal year ending September 30, 2011, and the projected balance for the fiscal year ending September 30, 2012.

	As of 09/30/2008	As of 9/30/2009	As of 9/30/2010	Projected 9/30/2011	Proposed 9/30/2012
Unreserved Balances	\$4,794,029	\$4,441,583	\$3,873,510	\$4,462,647	\$4,375,817
Budgeted Expenditures	\$13,868,053	\$13,330,288	\$13,170,213	\$12,462,274	\$12,985,539
% of Total Expenditures	34.57%	34.49%	29.41%	35.81%	33.70%
Policy Goal %	20%	20%	20%	20%	20%

#### GENERAL FUND REVENUES

**Property Tax** – The largest revenue source in the General Fund is the ad valorem tax. The certified tax roll submitted by the Denton Central Appraisal District shows an overall increase of \$21,785,924 or 1.59% from the FY 2010-11 certified roll.

The Texas Constitution grants cities the right to levy, assess and collect ad valorem (property) taxes at a rate not to exceed \$2.50 per \$100 of assessed valuation. The City of Corinth's FY 2011-12 tax rate will remain at \$0.59135 per \$100 assessed valuation which is \$1.90 less than the state limit. The ad valorem tax rate is comprised of two components. The first is the operations and maintenance component that is used to calculate revenue for the City's General Fund operations. The second component is the debt portion that is used to calculate revenue to pay the City's general debt service obligations. The following table shows the historical trend of property values and tax rates:

**CITY OF CORINTH, TEXAS  
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	As of 09/30/2008	As of 9/30/2009	As of 9/30/2010	Projected 9/30/2011	Proposed 9/30/2012
Certified Taxable Valuation	\$1,372,483,140	\$1,417,615,882	\$1,393,914,517	\$1,368,721,005	\$1,390,506,929
General Fund Tax Rate	.42739	0.43852	0.43852	0.44946	0.44789
Debt Service Tax Rate	.12959	0.13846	0.13846	0.14346	0.14346
Total Tax Rate	\$.55698	\$0.57698	\$0.57698	\$0.59292	\$0.59135

**Sales Tax** –The sales tax in Corinth is the second largest revenue source for the General Fund, and is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth General Fund, .25% to the Street Maintenance Sales Tax Fund, .25% to the Crime Control & Prevention District, and .50% to the Economic Development Corporation. For fiscal year 2011-12, the City of Corinth expects to receive \$1,006,642 in sales and use tax revenue. This amount represents an increase of 8% over prior year budget. As always, sales tax revenue is wholly dependent on the local economic conditions and can fluctuate.

**Franchise Fees** – Another large source of revenue in the General Fund is franchise fees. Typically assessed as a percentage of gross revenues, the purpose of the franchise fees is to provide compensation to the City in return for allowing utilities to access the City's right-of-way. The FY 2011-12 budget includes an anticipated \$973,315 or .41% decrease in franchise fees from various utilities operating in the City.

**Development Related Revenues** – The City experienced a significant increase in development fines & fees during FY 2010-11 demonstrating some signs that a recovery may be starting to occur. However, the budget reflects a very conservative projection for the FY 2011-12 development related revenues with a total budget of \$248,500.

**Fire Service Revenues** – In 2008, Lake Dallas, Shady Shores, and Hickory Creek entered into a inter-local agreement with Corinth for fire services. The agreements provide that future year's contributions will be increased by the Consumer Price Index (CPI) for the Dallas/Ft. Worth area for the previous year plus one percent. The Bureau of Labor Statistics published the D/FW area CPI increase of -.4% for 2010. The one percent added to the CPI totaled a .60% increase. The budget incorporates the CPI related increase of \$10,204. In total, the budget includes an anticipated collection of \$2,160,017 for fire related services.

**Interest Earnings** – In response to a slowing economy, the Federal Reserve has reduced interest rates over the past year. The lower rates coupled with the use of a portion of the General Fund balance reduced the amount of investable principal and the anticipated interest earnings for FY 2010-11. The budget reflects a \$10,000 decrease in estimated interest revenue. In total, the budget reflects anticipated interest earnings of \$50,200.

**STAFF REDUCTIONS AND COMPENSATION**

With the substantial losses in revenues during the previous years, the City's financial condition does not provide the necessary funding for compensation increases. In order to allow a modest 3% cost of living adjustment for employees, the 2011-2012 budget incorporates using the savings from eliminating three vacant positions: the Parks & Recreation Director, Planning Technician, and Emergency Management Coordinator. Duties and responsibilities for all three positions were absorbed by staff in those respective departments. Additionally, management of the park maintenance department was transferred to the Public Works Director.

**Public Safety** – Beginning in FY 2005-06, Council approved a three year plan for Corinth's Police Officers and Firefighters. This plan included an average annual increase of 9% per year as well as shifting the Police Step Plan from 15 to 7 years in order to align it with the Fire Step Plan. The three year plan was completed in FY 2007-08. The FY 2008-09 budget included a 2% cost of living adjustment and step increases for those that qualified. The FY 2009-10 and FY 2010-11 budget did not include step increases or cost of living adjustments. Additionally, due to the current economic conditions, the FY 2011-12 budget does not include step increases. However, the budget does include a 3% cost of living adjustment.

**Health Insurance** – In April 2011 the City solicited bids for health insurance coverage. The renewal proposal from our current health provider was a 21.8% increase in health costs. However, final negotiations netted a 9% or \$134,000 increase from our current plan for the City with associated increases for employees.

**COMMUNITY SUPPORT**

The City continues to support various community programs. The total funding of \$204,416 is a 3.16% decrease from the 2010-2011 funding levels. The following table shows the historical and the funding levels for FY 2011-12:

	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-2010	PROJECTED 2010-11	PROPOSED 2011-12
Lake Cities Library	92,992	96,892	96,892	91,082	95,000
HOA Water Contracts	103,966	105,950	105,950	105,950	106,016
Lake Cities Chamber	400	400	400	400	400
Demand Transit	4,706	19,177	46,000	10,666	0
Lake Cities Fireworks	2,500	2,500	3,000	3,000	3,000
Keep Corinth Beautiful	7,200	7,200	0	0	0
	<b>\$211,764</b>	<b>\$211,764</b>	<b>\$252,242</b>	<b>\$211,098</b>	<b>\$204,416</b>

**NEW PROGRAM FUNDING**

The following table represents additional funding for one-time or on-going projects.

Dept	Package Title	FTE	One-Time	On-	Total	Revenue	Total
			Cost	Going		Increase/	
Rec	Seasonal Employee-Scorekeepers	0.70	-	13,565	13,565	(13,565)	-
Tech	Bridgewave Antenna	-	-	17,910	17,910	-	17,910
Tech	Tech Services Intern	0.50	-	20,091	20,091	-	20,091
Council	City Council Contingency	-	25,000	-	25,000	-	25,000
Parks	Park Improvements	-	40,000		40,000	-	40,000
Police	Fuel	-	-	20,000	20,000	-	20,000
Police	Vehicle Maintenance	-	-	6,500	6,500	(5,000)	11,500
Total General Fund		1.20	65,000	78,066	143,066	(18,565)	134,501

**UNMET NEEDS**

While the FY 2011-12 budget provides the funding to continue our basic services, there have been many identified needs that remain unmet and are not included in the budget. The following table identifies some additional needs necessary to continue services at a desired level, while others reflect the costs for new or enhanced services or programs.

**Fiscal Year 2011-2012**

**Summary of Unmet Operating Needs**

Dept	Package Title	FTE	One-Time	On-	Total	Revenue	Total
			Cost	Going	Cost	Increase/	Net Cost
Finance	Restore Accounting Clerk (PT)	0.50	-	17,519	17,519	(17,519)	-
Fire	Inspection Program			8,928	8,928		8,928
Fire	Maintenance Building	-	65,000	200	65,200		65,200
Fire	Chief Engineer (Mechanic) for FD Fleet	1.00	75,000	114,445	189,445		189,445
Police	Police Officers	4.00		334,124	334,124	(154,926)	179,198
Police	Public Relations			2,000	2,000		2,000
Police	Police Clerk	1.00		56,761	56,761		56,761
Police	Support Sergeant	1.00		97,093	97,093		97,093
Police	Building Study		50,000		50,000		50,000
Total General Fund		7.50	190,000	785,595	975,595	(172,445)	803,150

**MAJOR ISSUES – DEBT SERVICE FUND**

The Debt Service Fund, also known as the interest and sinking fund, was established by ordinance authorizing the issuance of bonds and providing for the payment of bond principal and interest as they come due. In the General Obligation Debt Service Fund, an ad valorem (property) tax rate and tax levy is required to be computed and levied that will be sufficient to produce the money to satisfy annual debt service requirements.

**Property Tax** – Current tax revenues proposed to cover the debt service obligations are projected to be \$1,994,821. The total tax rate is recommended to remain the same at \$0.14346 per \$100 valuation. Additional contributions into the debt service fund total \$43,934. This includes a transfer from the Utility Fund of \$43,126 and Storm Drainage Utility Fund for \$2,808 for their share of the technology services debt service on certificates which are budgeted in the Water/Wastewater Operating Fund.

Obligations to be paid out of the debt service fund total \$2,364,826 (including fees) leaving a projected fund balance of \$945,980. The following table shows the historical trend of debt service revenues, expenditures, and use of fund balance.

	As of 9/30/2008	As of 9/30/2009	As of 09/30/2010	Projected 9/30/2011	Proposed 9/30/2012
Beginning Fund Balance	\$1,437,252	\$1,130,120	\$754,085	\$792,241	\$1,270,051
Ad Valorem Taxes	1,776,294	1,957,088	1,925,360	1,963,909	\$1,994,821
Misc. Revenues	52,724	32,838	27,360	15,449	0
Interest Income	10,512	27,653	12,880	9,000	0
Transfers In	0	18,053	421,220	793,232	45,934
Debt Service	2,141,634	2,405,260	2,341,787	2,297,463	2,339,826
Agent Fees	5,028	6,407	6,877	6,317	25,000
Ending Fund Balance	<u>\$1,130,120</u>	<u>\$754,085</u>	<u>\$792,241</u>	<u>\$1,270,051</u>	<u>\$945,980</u>

In September 2007, the City issued the largest bond issue in the history of the City totaling \$24,020,000. Shortly thereafter, the country, state, and cities experience an economic downturn in the economy. The timing of the 2007 bond issue and the economic downturn proved very beneficial for the City. Originally only a handful of projects were slated for construction. Through careful planning, the City was able to maximize its available funds and were able to construct many large projects that were not part of the original plan. In September 2007 the City's total debt obligation reached \$56,437,743, which included principal and interest for all water, wastewater, drainage and general fund projects. The City has worked diligently in reducing the debt obligation and in four years has reduced the obligation by \$13,038,932. In September 2011, the City's total debt obligation will total \$43,398,811.

**MAJOR ISSUES – UTILITIES**

The Utility Fund is responsible for providing water and wastewater disposal services to the citizens of Corinth as well as accounting for the pass through costs of the City's garbage service contract. The City obtained the services of Water Resources Management, LP (WRM) to assist in the financial planning process. WRM performed an in-depth cost-of-service and rate design

analysis in 2011 which resulted in the adoption of a three-year financial plan and corresponding rate structure for the City. The rate study determined that the city's residential water rate customers were slightly over-recovering the revenue requirements, whereby the City's current wastewater rates for all classes and commercial water rates were slightly under-recovering the revenue requirements. WRM recommended that the City adopt the rates to correct the above described over/under recovery among the water and wastewater utilities.

The FY 2011-12 budget implements the first year of the adopted three year rate structure for water and wastewater services as adopted by ordinance in April 2011. The City adopted a flat rate over the three year period, instead of a tiered rate. The rates are sufficient to allow the City to meet its projected revenue requirements over the combined three year period. The current rates allow the utility to recover total revenues of approximately \$11,749,993, which will meet the total budgeted expenditures of approximately \$11,281,300.

**Water Rates**

Utility rates consist of a base rate and a volumetric rate. The base rate is the minimum bill that a residential customer would receive. There are no proposed changes to the base rate. The volumetric rate is the amount charged to a customer per thousand gallons used. Adopted rates to the volumetric rates for both water & wastewater are presented below. The FY 2010-11 budget reflects the rates, as outlined in Figures 1 – 3.

Figure 1: Proposed Minimum Bill

	2011	Adopted 2012
5/8"	\$ 23.27	\$ 23.27
3/4"	\$ 32.25	\$ 32.25
1"	\$ 32.25	\$ 32.25
1 1/2"	\$ 65.15	\$ 65.15
2"	\$ 100.70	\$ 100.70
3"	\$ 210.25	\$ 210.25
4"	\$ 330.10	\$ 330.10
6"	\$ 660.95	\$ 660.95
8"	\$ 1,055.85	\$ 1,055.85
10"	\$ 1,510.65	\$ 1,510.65

Figure 2: Proposed Residential Volumetric Rates

	2011	Adopted 2012
0-10,000 Gallons	\$ 3.20	\$ 2.77
10,001-25,000 Gallons	\$ 5.20	\$ 4.77
25,001-50,000 Gallons	\$ 7.20	\$ 6.77
50,001 and Up	\$ 9.20	\$ 8.77

Figure 3: Proposed Commercial Volumetric Rates

	2011	Adopted 2012
0-50,000 Gallons	\$ 4.51	
0-10,000 Gallons		\$ 3.68
10,001-25,000 Gallons		\$ 4.68
25,001-50,000 Gallons		\$ 5.68
50,001 and Up	\$ 5.51	\$ 6.68

The proposed water rates would include 3,000 gallons usage for senior citizens ages 65 and older.

**Wastewater Rates**

The cost of service analysis performed by WRM identified wastewater rate changes as outlined below:

Figure 4: Proposed Wastewater Rates

	<b>2012</b>	<b>Adopted 2012</b>
Minimum Bill	\$ 21.39	\$ 21.39
Volumetric Rate	\$ 4.89	\$ 5.60

The proposed wastewater rates would include 1,000 gallons usage for senior citizens ages 65 and older.

**Utility Appropriate Fund Balance**

The City of Corinth's adopted financial policy sets the Utility unreserved fund balance at a minimum of 25% of budgeted expenditures. The reserve target balance has increased from 5.19% in FY 2007-08 to 28.71% as anticipated in FY 2011-12. The increase is due primarily to a commitment to deliver quality service through carefully planned resource allocations. This included the redevelopment of the Capital Improvement Program and the elimination of many projects to reflect changing priorities.

Below is a listing of the ending unreserved fund balances for the past three years, a projected balance for the fiscal year ending September 30, 2011, and the projected balance for the fiscal year ending September 30, 2012.

	As of 9/30/2008	As of 9/30/2009	As of 09/30/2010	Projected 9/30/2011	Proposed 9/30/2012
Unreserved Balances	\$574,766	\$2,006,121	\$2,425,257	\$4,434,891	\$4,915,584
Budgeted Expenditures	\$11,069,279	\$9,934,457	\$10,213,411	\$10,400,098	\$11,281,300
% of Total Expenditures	5.19%	20.19%	23.74%	42.64%	43.57%
Policy Goal %	25%	25%	25%	25%	25%

**COMPENSATION**

The FY 2010-11 utility budget includes a 3% cost of living adjustments to city employees.

**NEW PROGRAM FUNDING**

The budget does not include any new program funding for the water and wastewater divisions.

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### MAJOR ISSUES – STORM DRAINAGE FUND

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On September 2, 2004 the City Council created a Storm Water Utility in accordance with the Local Government Code. The creation included the adoption of Storm Drainage fees. The ordinance included an initial fee of \$3.00 per month with an increase of \$0.50 annually over 4 years. The FY 2008-09 budget incorporated the final increase to \$5.00 per month effective October 1, 2008. With the completion of several drainage capital projects and the reallocation of the 2007 bond payments to the drainage fund, it was determined that the revenue from the storm drainage fee were not sufficient to cover the estimated capital improvement costs on the bonds issued in 2007. The FY 2011-12 budget includes a increase of \$1.00 per month, increasing the drainage fee to \$6.00 per month effective October 1, 2011.

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### MAJOR ISSUES – STREET MAINTENANCE SALES TAX FUND

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In September 2004 the 1/4¢ Street Maintenance Sales Tax was passed, with collections beginning in January 2005. The sales tax was needed to augment the funding provided in the General Fund for the maintenance of city streets. The four year reauthorization of this dedicated sales tax was approved by voters in the May 10, 2008 election.

The budget projects the sales tax will generate \$249,330. This amount represents an increase of 7.46% over prior year budget. The budget includes \$178,670 use of fund balance as a one-time resource to cover non-recurring costs. The budgeted expenditures include \$300,000 for street maintenance, \$80,000 for two seasonal employees, and \$50,000 for the replacement of two street trucks.

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### MAJOR ISSUES – CRIME CONTROL AND PREVENTION SALES TAX FUND

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In September 2004 the Corinth Crime Control and Prevention District was established with the passage of 1/4¢ dedicated sales tax. The five year reauthorization of this dedicated sales tax was approved by voters in the May 9, 2009 election. On May 25, 2009 Senate Bill 575 became law allowing the consideration of the sales tax on residential gas and electric services for the Crime District and takes effect January 1, 2010. The change in state statute concerning the tax on residential gas and electric services required the governing body approval to become effective. The City opted out of the state statute change. The FY 2011-12 budget projects the sales tax will generate \$220,492. This amount represents an increase of 6% over prior year budget. Additionally, budget includes \$15,761 use of fund balance. Budgeted expenditures include the retention of three Police Officers and \$9,036 for the replacement of seven lap-top computers for patrol vehicles.

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### MAJOR ISSUES – ECONOMIC DEVELOPMENT SALES TAX FUND

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In November 2002 the 1/2¢ Economic Development Sales Tax was passed, with collections beginning in January 2005. The budget projects the sales tax will generate \$498,660. This amount represents no change from the FY 2010-11 estimated revenues. Additionally, the budget includes expenditures of \$1,239,011. Expenditures include a one-time use of fund balance of \$750,000 for a Parks & Wildlife matching grant. The budget also includes a \$50,000 transfer to the Park Development Fund for miscellaneous park improvements. The Economic Development Corporation Board of Directors approved the budget on July 1, 2011.



## MAJOR ISSUES – SPECIAL REVENUE FUNDS

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**Hotel Occupancy Tax Fund**– In March 2009 the Cities first hotel, the Comfort Inn and Suites, located at the corner of IH 35 and FM 2181 opened for business. The City's Hotel Occupancy Tax, which is levied at 7% of room rental rates, is estimated at \$35,000 for FY 2011-12. Expenditures are not included in the budget. As the fiscal year progresses the FY 2011-12 budget may be amended to allocate the expenditures in compliance with state law governing the use of hotel occupancy taxes.

**Child Safety Program Fund** - In April 2004, the Denton County Commissioners Court approved an order adopting the optional \$1.50 vehicle registration fee for child safety as authorized by Chapter 502.173 of the Transportation Code of the State of Texas. The Transportation Code specifies that Denton County must share this revenue with the municipalities in the County according to their population. Use of these funds is regulated by state statute (Local Gov't Code Ch. 106). Funds must first be used for school crossing guard services. Any remaining funds may be used for programs designed to enhance child safety, health, or nutrition, including child abuse intervention and prevention, and drug and alcohol abuse prevention. The FY 2011-12 budget includes funding of \$8,439 for two part time crossing guards and \$8,652 for Child Advocacy Center support.

**Municipal Court Security Fund** - The Municipal Court Security Fund was created by state statute (Code of Criminal Procedures 102.017). The Municipal Court Security Fee is a court cost of \$3.00 that is imposed on each case in which a defendant is convicted or placed on deferred disposition. The fund is restricted to provide security related services and improvements to buildings that house the Municipal Court. The FY 2011-12 budget projects revenues of \$14,000. Additionally, the budget includes a \$14,000 transfer to the General fund to reimburse personnel costs for the Court Bailiff as allowed under state statute.

**Municipal Court Technology Fund** - The Municipal Court Technology Fee was created by state statute (Code of Criminal Procedures Art.102.0171). The fund imposes a \$4.00 fee on each case in which a defendant is convicted in the Municipal Court or is placed on deferred disposition for an offense. The fund is restricted to provide technological enhancements for a Municipal Court. The FY 2011-12 budget includes revenues of \$18,700. Additionally, the budget includes \$25,000 for a document imaging system upgrade that will allow the Court to streamline its operations.

**Public Improvement District Fund** - The Public Improvement District was established by City Ordinance 95-10-19-16 for street and drainage improvements in the Amity Village subdivision. As part of the PID, the homeowners in the district agreed to pay the cost of improvements. The City issued Certificates of Obligation Bonds in 1995 for \$430,000 to fund the projects and placed liens on the properties located in the PID. Total collections were committed to pay principal and interest payments of the bonds. As payments are received, they are transferred to the Debt Service Fund. The budget includes the transfer of the fund into the Debt Service Fund.

**Police Confiscation Fund** - The Police Confiscation Fund was established to account for all money and property seized by the Corinth Police Department while involved in or used in the commission of certain types of drug and criminal activities. These funds are awarded by court order to the Police Department for law enforcement purposes. For FY 2011-12, budgeted expenditures of \$10,000 will be used for various operational expenditures as allowed by state statute.

**Park Development Fund** - The Park Development Fund was created in 2008 for all monetary contributions and payments to the City by developers in lieu of the dedication of actual park land. The fund also accounts for donations, contributions, & payments associated with various park programs. For FY 2011-12, budgeted revenues include a \$50,000 transfer from the Economic Development Corporation for miscellaneous improvements to the park system. No budgeted expenditures were included in the budget. However, as projects are identified, the FY 2011-12 budget may be amended to allocate the expenditures in compliance with the authorized use by the Economic Development Corporation and the City Council.

**Keep Corinth Beautiful Fund** - The Keep Corinth Beautiful fund was created in September 2008 to account for donations, contributions and payments associated with the Keep Corinth Beautiful program. This organization partners with the citizens of Corinth to beautify and preserve the community. The FY 2011-12 budget suspends the annual contribution from the general fund as there are adequate fund reserves to operate this program for this budget year.

**Vehicle & Equipment Replacement Fund** - These funds are used to manage the purchase of the City vehicles and equipment in a manner that will not create a burden on the City budgets. Departments contribute annual payments to the fund based on the number, type of vehicles/equipment, the average life expectancy, and the projected replacement of the vehicles and equipment. Vehicles and equipment are replaced based on a schedule established to maintain a safe fleet for public service.

**General Fund** - Due to funding challenges, allocations from departments have been suspended. However, the budget does include a \$50,000 allocation from the Police Department for FY 2011-12. Additionally, the budget includes \$115,000 use of fund balance as a one-time resource to cover non-recurring costs. The budgeted expenditures include \$165,000 for the replacement of three Police Patrol Vehicles.

**Utility Fund** - The FY 2011-12 budget includes a transfer of \$100,000 from the Utility Fund and \$24,317 from the Storm Drainage Fund. Additionally, the FY 2011-12 budget includes the transfer of \$150,000 from the Utility Fund to establish a Tap & Meter Replacement Program. The budgeted expenditures include \$64,000 for the replacement of a 2000 Jeep and 2001 Dodge Truck for the Water Department.

**Impact Fees**- Impact fees are paid by developers for construction of water, wastewater, Roadway, and Drainage Projects. Impact fees are restricted by law for use only on projects deemed necessary for development by an impact fee study which establishes fees appropriate to fund identified projects. The City must undertake an impact fee study update every five years to reevaluate the fees levied and adjust them as necessary. The FY 2011-12 budget includes the following allocations to 2007 Bond Projects.

	Roadway Impact Fees	Water Impact Fees	Wastewater Impact Fees	Total
2007 Bond Projects				
FM 2181	\$-	\$301,551	\$107,911	\$409,462
Westside Lift Station	-	-	107,911	107,911
Parkridge Dr South	262,000	-	-	262,000
Quail Run	142,593	-	-	142,593
Total Impact Fee Allocation	\$404,593	\$301,551	\$215,822	\$921,966

**MAJOR ISSUES – CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program (CIP) represents the City's five-year plan for infrastructure and equipment funding. The CIP is reviewed each year to reflect changing priorities, to provide a framework for identifying capital requirements, and to review the impact of capital projects on operating budgets.

The General Fund CIP includes non-utility projects such as streets, parks, and general government facilities. The Utility CIP includes projects that benefit the City's enterprise funds such as Water, Wastewater, and Drainage

Part of the Comprehensive Plan process involves a review and update of the City's water, wastewater, street and drainage impact fees. This review is required every five years and includes the revision of growth projections, changes in land use assumptions, and the scheduling of a five year Capital Improvement infrastructure program. The FY 2011-12 budget includes projects currently scheduled through FY 2015-16. As the impact fee update is completed some of the projects may shift and additional projects for the fifth year (2015-16) will be identified.

Due to the economic pressures and to reflect changing priorities, staff redeveloped the Comprehensive Plan. The plan does not include a debt issuance in FY 2011-12. Table 1 below summarizes the Five Year Capital Improvement Program and Table 2 summarizes identified needs that remain unmet and are not included in the budget.

Table 1: Five Year Capital Improvement Program

	2011-12	2012-13	2013-14	2014-15	2015-16	Total
Water	\$-	\$1,420,000	\$-	\$-	\$-	\$1,420,000
Wastewater	-	450,000	650,000	500,000	-	1,600,000
Drainage	-	-	-	-	-	-
Fire	-	-	955,000	-	-	955,000
Streets	-	-	-	-	-	0
	<b>\$-</b>	<b>\$1,870,000</b>	<b>\$1,605,000</b>	<b>\$500,000</b>	<b>\$-</b>	<b>\$3,975,000</b>

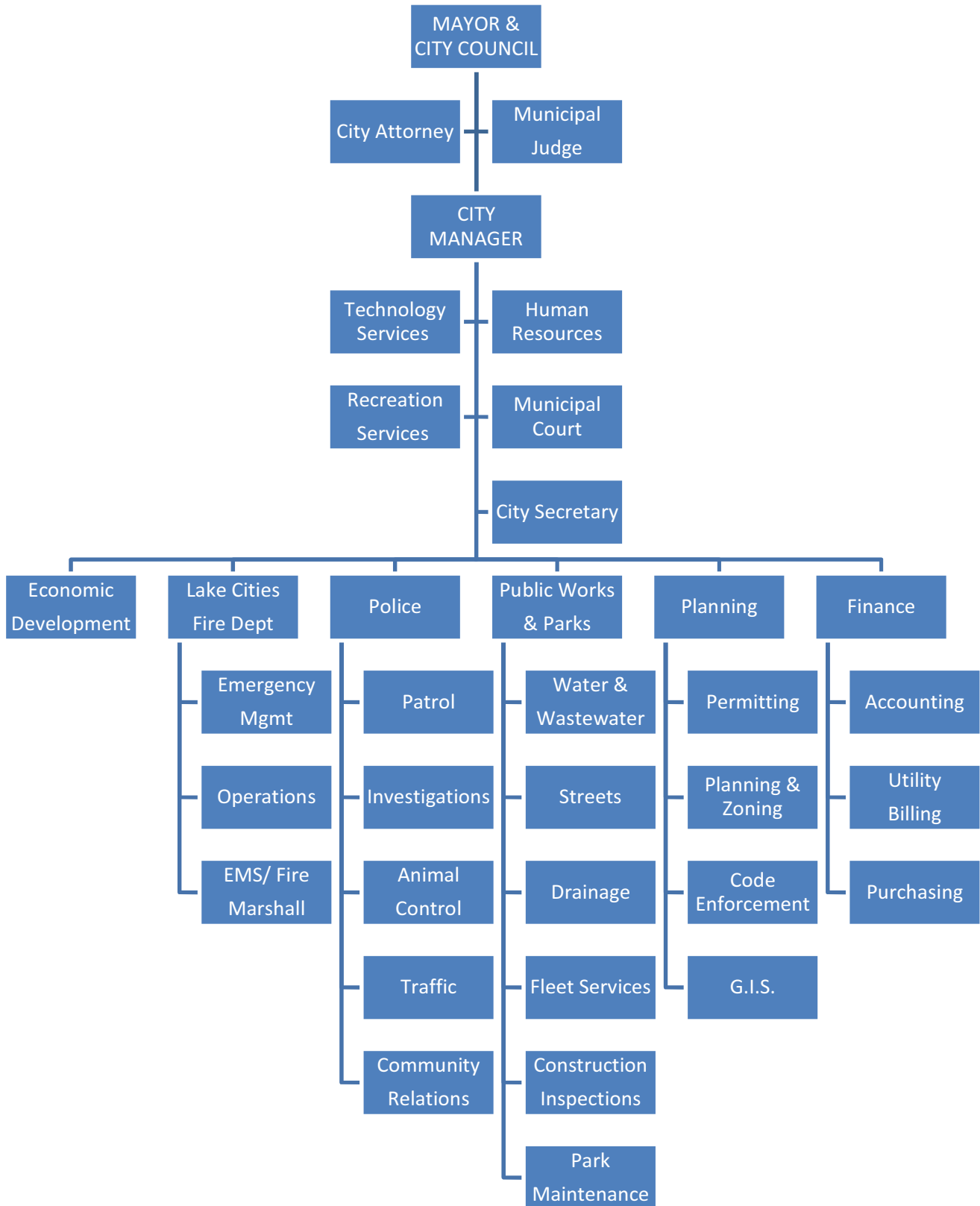
Table 2: Capital Improvement Program Unmet Needs

	Debt	O&M	Total Cost	Tax Rate Impact		
				Debt	O&M	Total
Training/Main. Facility	400,000	-	400,000	.002	-	.002
Police Facility	9,000,000	50,000	9,050,000	.056	.004	.06
Police Land Acquisition	5,000,000	-	5,000,000	.049	-	.049
	<b>\$14,400,000</b>	<b>\$50,000</b>	<b>\$14,450,000</b>	<b>.107</b>	<b>.004</b>	<b>.111</b>



# ORGANIZATIONAL CHART

As of October 1, 2011

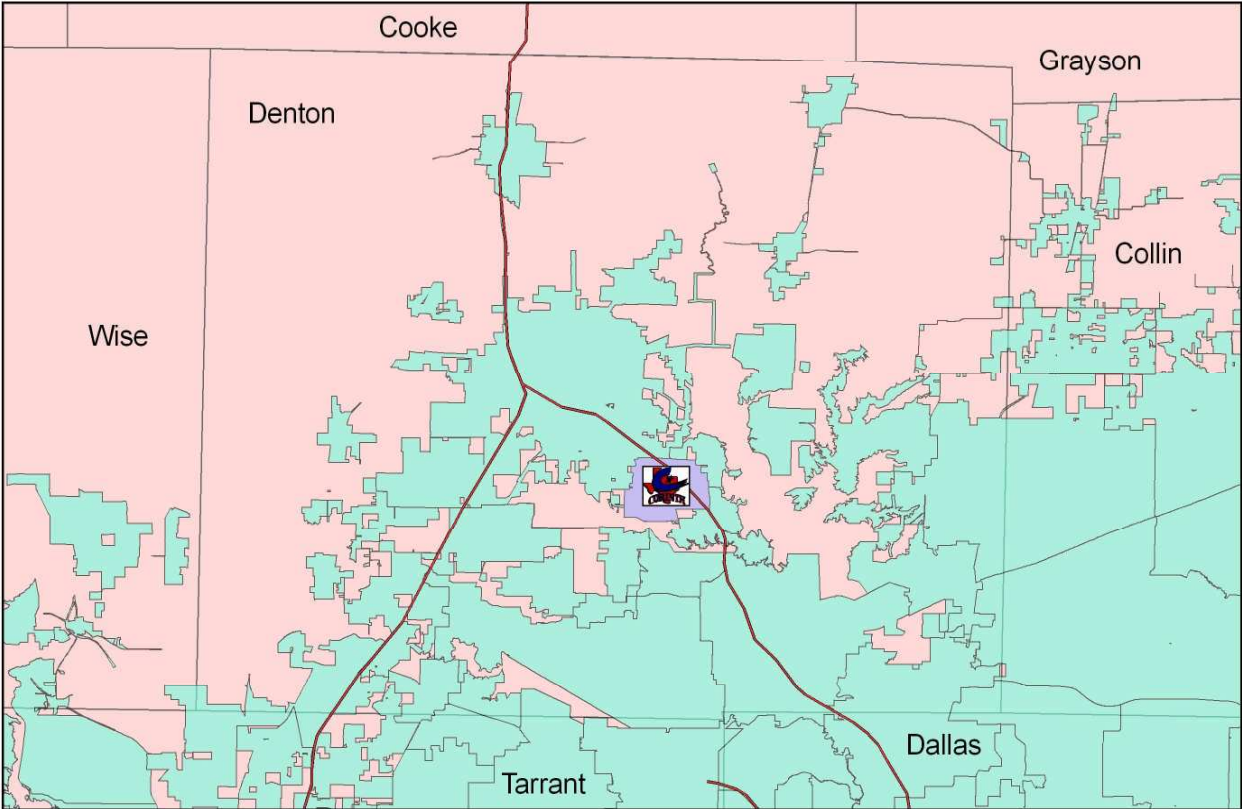
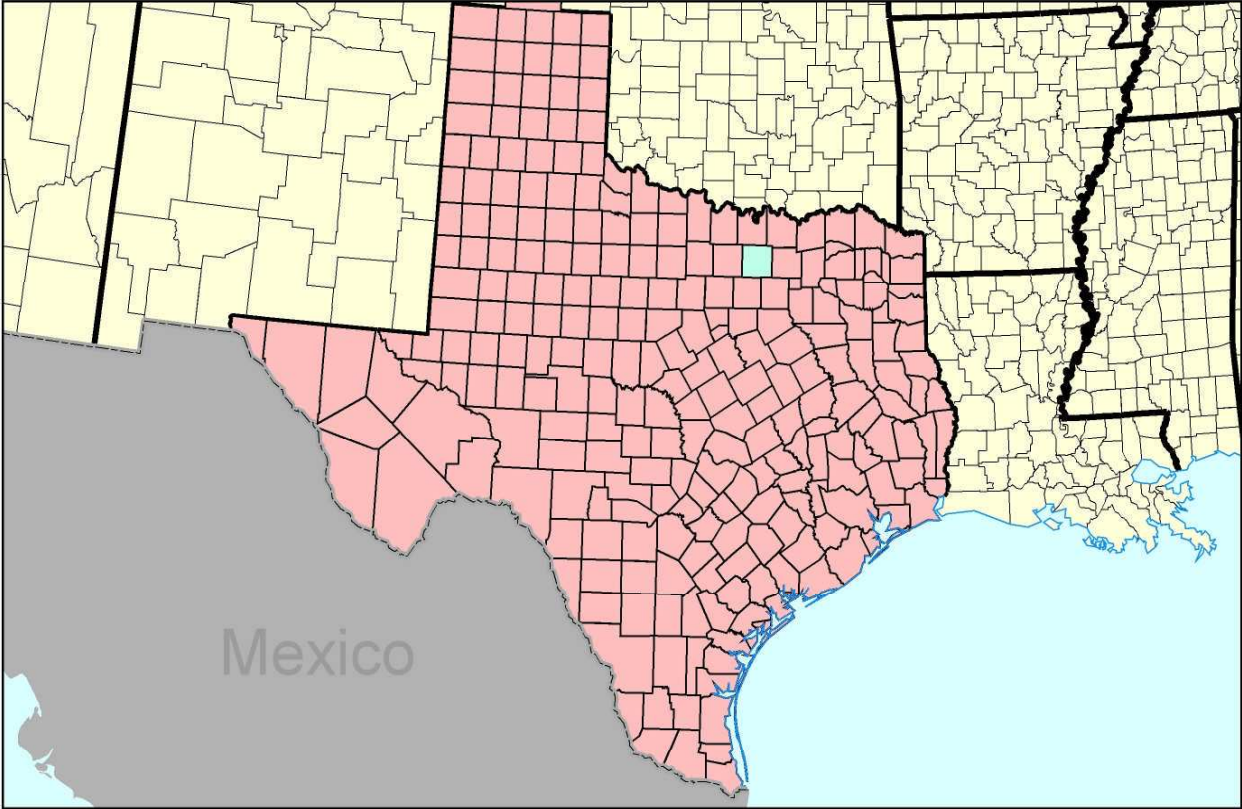




**BUDGET CALENDAR  
FOR 2011–2012**

February 10	Thursday	City Council Budget Workshop
March 1	Tuesday	Budget Kick-Off
March 22	Thursday	Department Budgets & Estimates due to Budget Office
June 9	Thursday	City Council CIP Workshop
July 14	Thursday	City Council Budget Workshop
July 25	Monday	Certified appraisal roll due from Denton Central Appraisal District
July 28	Thursday	City Council Budget & CIP Workshop
July 29	Friday	Proposed budget and CIP submitted to City Council and placed on file with City Secretary Submission of certified appraisal roll Submission of ad valorem effective and rollback tax rates to City Council Submission of certified ad valorem collection rate to City Council
August 4	Thursday	City Council meets to discuss tax rate Vote to consider a proposal for a tax increase Take record vote and schedule public hearing Publish Effective and Rollback tax rates, statement and schedules Publish "Notice of hearing on Budget" <i>(at least 10 days prior to hearing)</i>
August 11	Thursday	City Council Budget Discussions Publish "Notice of Public Hearing on Tax Increase" in paper <i>(at least 7 days before public hearings)</i>
August 18	Thursday	First public hearing on tax increase
September 1	Thursday	Second public hearing on tax increase <i>(Schedule and announce meeting to adopt tax rate 3-14 days from this date)</i> Public hearing on budget
September 8	Thursday	City Council Budget Discussions Publish "Notice of Vote Tax Rate Increase" to adopt tax rate <i>(at least seven (7) days before meeting)</i>
September 15	Thursday	City Council adopts Annual Program of Services City Council adopts Capital Improvement Program budget City Council approves tax rate City Council approves the 2011 tax roll City Council adopts increase in tax rate <i>(must adopt tax rate before September 30 or 60 days after receiving certified appraisal roll, whichever is later and not more than fourteen (14) days from the second public hearing)</i>

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**





## **PROFILE OF CORINTH**

The City of Corinth, which incorporated September 19, 1960, is located in the north central portion of Texas. This area of the state has proven to be one of the top growth areas in Texas and the United States. The City currently occupies a land area of 8 square miles and serves a growing population of approximately 19,650. The City is empowered to levy a property tax on real property located within its boundaries. Corinth is also empowered, by state statute, to extend its corporate limits by annexation, which has occurred periodically when deemed appropriate by the governing council of the City.

Corinth has operated under the council-manager form of government since May 6, 1999. Policy-making and legislative authority are vested in the City Council consisting of the Mayor and five other members. The City Council is responsible for, among other things, passing ordinances, adopting the budget, appointing boards and committees, and hiring both the City Manager and City Attorney. The City Council is elected on a non-partisan basis. Council members serve two-year staggered terms, with three members elected on one of the two-year rotations, and the Mayor and two remaining members elected on the other two-year rotation. The City Manager is responsible for carrying out the policies and ordinances of the City Council, overseeing the day-to-day operations of the government, and for appointing the heads of the various City departments.

The City of Corinth provides a full range of municipal services including general government, public safety (police, fire, and animal control), streets, parks and recreation, planning and zoning, code enforcement, and water/wastewater and drainage utilities. Water/wastewater and drainage services are provided through the public works department, which functions, in essence, as a department of the City and therefore has been included as an integral part of the City's financial statements. The Lake Cities Fire Department, acquired by the City in January 2008, provides fire and ambulance service for the City and three of Corinth's sister cities: Shady Shores, Lake Dallas, and Hickory Creek.

Corinth's location, straddling the I-35E corridor in Denton County, is ideal for both businesses and residents many of whom commute north to Denton or south to Lewisville or Dallas. Corinth maintains a small-town feel while having the advantages of nearby metro areas. Corinth offers an outstanding quality of life, with great educational and recreational amenities. There are nearly 180 acres of parkland currently set aside in Corinth as green space. Corinth is home to a 116-acre community park and sports complex located on the east side of I-35E, exit 460, on Corinth Parkway. The park boasts numerous baseball, softball, football, & soccer fields and a basketball court. Located within the park are a playscape, picnic gazebo, covered pavilions, walking trails, fishing piers, a fishing pond, as well as a wetlands/nature area.

The region possesses a varied manufacturing and industrial base that has added to the relative stability of the unemployment rate with approximately half of the local workforce employed in management, professional, and related occupations. Figures from the Texas Workforce Commission indicate a local unemployment rate (Denton County) of 7.9 percent. The unemployment rate for Corinth and surrounding areas remains lower, on average, than the figures for the Dallas metropolitan area, state, and nation.

Today, as the City moves through the 2000s, a bright future is expected where new families and businesses join existing residents and companies to build on Corinth's past foundation of pleasant residential neighborhoods, excellent educational institutions, numerous recreational activities and a growing number of commercial centers to truly establish itself as a "Gateway to Success."

## READER'S GUIDE TO THE 2011–2012 ANNUAL PROGRAM OF SERVICES

The Reader's Guide provides an overview of the City of Corinth's budget process and budget documents. The City of Corinth has prepared a budget designed to meet the highest standards of performance in municipal budgeting. This document provides a summary of all budgeted funds, including both revenue and expenditure summaries. Major budget documents, the budget process, and organization of the budget itself are described below.

### MAJOR BUDGET DOCUMENTS

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The City of Corinth's budget process includes the production of four key documents. It is important to understand the timing and purpose of these documents in order to fully understand the process itself.

1. **Long Range Financial Forecast –**

A workshop is held with the City Council annually to discuss the Long Range Financial Forecast for the city. The 5-year forecast workshop allows the City Council to express policy guidelines for use in future budget development.

2. **The Manager's Message –**

The Manager's Message is submitted to City Council in early August as a part of the proposed budget. This report summarizes and identifies key issues with regard to revenues and expenditures for the coming year.

3. **The Proposed Budget -**

Pursuant to City Charter, the proposed budget must be submitted to City Council by the first of August or "at least sixty (60) days prior to the first day of the new fiscal year." This document represents a balanced version of departmental budget requests versus projected revenues. The proposed budget is a product of policy as expressed by the City Council and is prepared by the City Manager and the Management Team, which is comprised of the department directors.

4. **The Adopted Budget -**

The adopted budget represents the budget after public hearings and City Council review in August/September. Any changes deemed necessary by City Council to funding levels or revenue projections are reflected in the adopted budget. Revisions may also be made to reflect any updates to budget information.

### THE BUDGET PROCESS

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The City of Corinth uses a program-oriented budgeting process. Each budgeting unit or division is responsible for submitting costs and revenues for all departmental programs. With a few exceptions, no fixed assets, wages & benefits, or one-time packages are included in baseline funding. Any funding request that represents new expenditures and programs are submitted as a separate request or "package." These packages may be either a new or restoration request for resources. The City Manager and Management Team review the available resources, discuss organizational goals and develop an outline of recommendations. The City Manager is responsible for submitting the complete financial plan for the coming fiscal year in the form of the proposed budget as stated in the City Charter.

**1. Long Range Financial Forecast**

A workshop is held with the City Council each year to discuss the Long Range Financial Forecast for the City. The 5-year forecast workshop allows City Council to express policy guidelines for use in budget development. Major issues are addressed in the Manager's Message.

**2. Revenue Projection**

The budget revenue projections for the new fiscal year begin early in the current fiscal year. The projections are made by the departments responsible for the revenues with help from the Finance staff. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although revenue projections are prepared early in the budget process, the budget revenue analysis continues with departmental budget development and extends until the budget is adopted based upon any new information.

**3. Proposed Budget Analysis/Compilation**

The Budget Office reviews and compiles a preliminary draft of departmental budgets to present to the Management Team, which is comprised of the City Manager and department directors. During Management Team discussions, each department director answers questions from the entire group concerning their respective budget.

Given revenue projections and baseline funding requirements, budget changes in funding are made according to necessity and priority. A total recommended funding level is determined and is weighed against available resources.

**4. Proposed Budget Development**

The City Manager, no later than August first each year, shall prepare and submit to the City Council, the annual budget covering the next fiscal year. The City Manager's proposed budget should assume, for each fund, operating revenues and resources that are equal to, or exceed operating expenditures. The City Manager's budget message summarizes funding requirements, and major changes in programs.

**5. City Council Budget Study**

A budget work session is held with the City Council to review and discuss the proposed budget. Discussions and study may follow at subsequent work sessions up until budget adoption.

**6. Public Hearing/Budget Adoption**

A public hearing on the budget and two public hearings on the tax rate are held in August and September prior to final budget consideration. At the public hearings, citizens may make formal comments concerning the proposed budget. The public also has the opportunity to attend City Council budget work sessions in August and September.

Budget adoption occurs in September after City Council deliberations and the public hearings. The City Council adopts a tax rate to support adopted funding levels. Pursuant to City Charter, the budget in place for the preceding year shall remain in place on a month-to-month basis until such time as a new budget has been adopted if no City Council action is taken before the end of the fiscal year, September 30.

7. **Compilation of Adopted Budget/Budget Maintenance**

An adopted budget is compiled and published during the first months of the new fiscal year. The adopted budget in the form of an amended proposed budget is available for public inspection in October. Ledger accounts are prepared for the new fiscal year prior to October 1.

Budget maintenance is a year-round activity of divisions/departments and Budget Office staff. Other spending control mechanisms include monthly review of expenditures by the Accounting staff. During the budget process departments make revenue and expenditure estimates for the current year.

Finally, program goals, objectives, and measures are evaluated during budget development to determine effectiveness of program activities and levels of appropriate funding for subsequent years.

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**FINANCIAL STRUCTURE**

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. However, when appropriate, funds are made up of departments. The three types of funds utilized in this budget Governmental, Proprietary, and Special Revenue. The specific funds which make up the Governmental Funds are: General Fund, and the General Debt Service Fund. The Proprietary Funds are: Utility Fund, and Storm Drainage Utility Fund. The Special Revenue Funds are: Street Maintenance Sales Tax Fund, Crime Control & Prevention District Sales Tax Fund, and Hotel Occupancy Sales Tax Fund. Each of the above-mentioned funds operates separately and independently from one another; therefore, they are budgeted separately and include separate financial statements.

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**BUDGETED FUNDS**

The City of Corinth's budget consists of various funds. Each fund represents a specific function and maintains individual objectives. The City of Corinth's budget includes the following funds:

*General Fund* – The General Fund contains the control and fiscal accounting for the City's general service operations. The General Fund's two major revenue sources are the sales and ad valorem taxes.

*Debt Service Fund* – The Debt Service Fund is used to record and control the accumulation of resources for payment of general long-term debt principal and interest. The City issues debt to acquire or construct capital assets such as roads or parks for the general benefit of Corinth citizens. Resources include an applicable portion of the ad valorem tax levy and related interest income usable from debt service.

*Special Revenue Funds* – Special Revenue Funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. Included in the special revenue funds are: Hotel Occupancy Tax Fund, Crime Control & Prevention District Sales Tax Fund, Street Maintenance Sales Tax Fund, Child Safety Fund, Police Confiscation Fund, Vehicle & Equipment Replacement Fund, Municipal Court Technology Fund, Municipal Court Security Fund, and Keep Corinth Beautiful Fund.

*Enterprise Funds* – Enterprise funds are used to account for governmental activities that are similar to those found in private businesses. The City budget includes Utility, and Storm Drainage Utility Funds. Each fund contains the controls and fiscal accounting for the services denoted in the title of each fund. The major revenue source for these enterprise funds is the rate revenue generated from the customers who receive the services provided.

## **BUDGET BASIS**

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The budget for the General, Special Revenue, Debt Service, and Capital Improvement Program (CIP) Funds are prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period except where the accrual basis is specified by generally accepted accounting principles. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred, except for (1) inventories of material and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period; and (4) principal and interest on long-term debts which are generally recognized when due. Budgets for the Enterprise Funds are prepared on the full accrual basis of accounting under which transactions are recognized when they occur regardless of timing or related cash flows.

## **ORGANIZATIONAL RELATIONSHIPS**

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A department is a major administrative segment of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g., Police Department, Fire Department, Parks and Recreation Department). The smallest organizational unit budgeted is the division. The division indicates responsibility for one functional area, and in many cases these functional areas are put together to demonstrate a broader responsibility. When this is done, the divisions are combined to make up a department.

## **BUDGET ADMINISTRATION & DEVELOPMENT**

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The City of Corinth, Texas financial policies set forth the basic framework for the fiscal management of the City. These policies were developed within the parameters established by applicable provisions of the Texas Local Government Code and the City of Corinth Charter. The policies are intended to assist the City Council and City staff in evaluating current activities and proposals for future programs.

### **1. Budget Period**

Establishment of Fiscal Year. The fiscal year of the City of Corinth "shall begin on the first day of each October and end on the last day of September of the succeeding year." (Charter Section 9.01)

### **2. Budget Administration and Development**

- A. Deadline for Budget Submission. "The City Manager shall be responsible for submitting an annual budget not later than sixty (60) days prior to the first day of the new fiscal year."(Charter Section 9.02)
- B. Public Hearing on Budget. "The Council shall hold a public hearing on the budget and shall provide adequate public notice of such hearing, including publication of notice as required by State law. " (Charter Section 9.04)
- C. Truth in Taxation. Budget development procedures will be in conformance with the State law outlined in the Truth in Taxation process. In the event of a tax increase, notices will be provided and two public hearings held in conformance to this State law.

- D. Adoption of Budget. "The budget and tax rate may be adopted at a regular or special meeting of the Council prior to the beginning of the budgeted fiscal year by a majority vote of a two thirds quorum." "If the Council fails to adopt a budget by the beginning of the fiscal year, the budget currently in place for the preceding year shall remain in place on a month-to-month basis until such time as a new budget has been adopted." (Charter Section 9.04)
- E. Budget, a Public Record. The budget, budget message, and all supporting schedules shall be a public record in the office of the City Secretary open to public inspection. The City Manager shall prepare sufficient copies of the budget and budget message for distribution to interested persons,
- F. Balanced Budget Required. The City of Corinth will develop balanced budgets in which current resources (current revenues plus fund balance) will equal or exceed current expenditures.
- G. Funding of Current Expenditures with Current Revenues. The budget will assure that current expenditures are funded with current revenues. Current operating expenses will not be capitalized or funded through the use of long-term debt.

### 3. **Revenue Policies**

- A. Revenue Goal. The City will try to maintain a diversified and stable revenue stream to shelter it from short-run fluctuations in any one revenue source.
- B. Development of Revenue Projection. The City will estimate its annual revenues using an objective analytical process. Each existing and potential revenue source will be examined annually.

## **INVESTMENT POLICY**

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- 1. **Investment Objectives and Strategy.** It is the policy of the City that funds of the City shall be invested in accordance with all applicable Texas statutes, this Policy and any other approved, written administrative procedures. In accordance with the Public Funds Investment Act, the five objectives of the City's investment activities shall be as follows (in the order of priority):
  - A. Safety – Preservation and safety of Principal. Safety of principal invested is the foremost objective in the investment decisions of the City. Each investment transaction shall seek to ensure the preservation of capital in the overall portfolio. The risk of loss shall be controlled by investing only in authorized securities as defined in this Policy, by qualifying the financial institutions with which the City will transact, and by portfolio diversification. Safety is defined as the undiminished return of the principal on the City's investments.
  - B. Liquidity. The investment portfolio shall be managed to maintain liquidity to ensure that funds will be available to meet the City's cash flow requirements and by investing in securities with active secondary markets. Investments shall be structured in such a manner as to provide liquidity necessary to pay obligations as they become due. A security may be liquidated prior to its stated maturity to meet unanticipated cash requirements or to otherwise favorably adjust the City's portfolio.
  - C. Diversification. Investment maturities shall be staggered throughout the budget cycle to provide cash flow based on the anticipated needs of the City. Diversifying the appropriate maturity structure will reduce market cycle risk.

- D. Market Rate-of-Return (Yield). The City's investment portfolio shall be designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the portfolio. The investment portfolio shall be managed in a manner which seeks to attain a market rate of return throughout budgetary and economic cycles. The City will not attempt to consistently attain an unrealistic above market rate-of-return as this objective will subject the overall portfolio to greater risk. Therefore, the City's rate of return objective is secondary to those of safety and liquidity. Rate of return (yield) is defined as the annual income returned on an investment, expressed as a percentage.
- E. Public Trust. The Investment Officer shall avoid any transactions that might impair public confidence in the City's ability to govern effectively. The governing body recognizes that in diversifying the portfolio, occasional measured losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented. The prudence of the investment decision shall be measured in accordance with the tests set forth in Section 2256.006(b) of the Act.
2. **Investment Strategy for Specific Fund Groups.** Each major fund type has varying cash flow requirements and liquidity needs. Therefore specific strategies shall be implemented considering the funds unique requirements and the following shall be considered separate investment strategies for each of the funds mentioned below. The City's funds shall be analyzed and invested according to the following major fund types:
- A. Operating Funds. Investment strategies for operating funds and commingled pools containing operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to structure a portfolio, which will minimize volatility during economic cycles. This may be accomplished by purchasing high quality, short-term securities, which will compliment each other in a laddered maturity structure. A dollar weighted average maturity of 270 days will be maintained and calculated by using the stated final maturity date of each security.
- B. Debt Service Reserve Funds. Investment strategies for debt service funds and contingency funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate fund from securities with a low degree of volatility. Securities should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short to intermediate-term maturities. Volatility shall be further controlled through the purchase of securities carrying the highest coupon available, within the desired maturity and quality range, without paying a premium, if at all possible. Such securities will tend to hold their value during economic cycles. A dollar weighted average maturity of 365 days or less will be maintained and calculated by using the stated final maturity date of each security.
- C. Bond Funds. Investment strategies for bond funds will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include at least 10% in highly liquid securities to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date. A dollar weighted average maturity of 365 days or less will be maintained and calculated by using the stated final maturity of each security.
- D. Special Purpose Funds. Investment strategies for construction projects or special purpose fund portfolios will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include at least 10% in highly liquid securities to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date. A dollar weighted average maturity of 270 days or less will be maintained and calculated by using the stated final maturity of each security.

## LONG TERM FINANCIAL PLAN

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In accordance with the City's financial policies, the FY 2011-12 budget was developed in context of long-term financial plans. The plans anticipate funding needs and available revenues and forecast methods for matching future revenues and expenses. Plans have been developed for all the City's major operating funds. Each plan presents the fund over seven fiscal years: two previous years, the adopted "base year" budget and four projected years. There are several benefits to these plans. First, the plans give future Councils a valuable perspective when considering budgets within each plan's five-year horizon. Second, the plans impart a measure of discipline on staff.

The plan reflects the following assumptions based on historic trends and knowledge of economic conditions present when the budget was developed.

- Property tax revenue is dependent on two variables; an appraised value and the tax rate. Overall property values this year increased 1.59%. The FY 2011-12 budget includes a property tax rate of .59135 per \$100 appraised values. The General fund long-term plan assumes that for fiscal years 2012-2016 property values increase from 0% to 1% starting in FY 2013-16.
- The Sales tax in Corinth is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, and in some case, a quarterly basis. Of the \$0.0825 tax, the State retains \$0.0625 and distributes \$0.01 to the City of Corinth, \$0.05 to the Economic Development Corporation, \$0.0025 to the Crime Control & Prevention District, and \$0.0025 to the Street Maintenance Sales Tax Fund. For the year ending September 30, 2012, the City of Corinth expects to receive \$1,006,642 in sales and use tax revenue. This amount represents an 8% increase over the FY 2010-11 budget. Sales tax is forecasted at 3% growth for FY 2012-16.
- In February 2007, the City began an active investment program in accordance with all applicable Texas statutes, the City's Investment Policy and any other approved, written administrative procedures. The City's investment portfolio is designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the City. Fiscal year 2011-2012 assumes a decrease of \$10,000 in interest income. This amount represents a 17% decrease from the prior year estimates due to the downturn in the economy. Investment income is estimated at 1% growth for FY 2012-16.
- All other revenues during the planning horizon are expected to increase 1% annually.
- The majority of the General Fund's expenditures are associated with employee compensation; 74% of the FY 2011-12 budget is allocated for wages and includes a 3% cost of living adjustment. There is no cost of living projected for future years, and no staffing increases. Health insurance is projected to increase by 15% for FY 2012-2016.



**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**CONSOLIDATED BUDGET SUMMARY BY FUND  
2011-12**

<b>RESOURCES</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Utility Fund</b>	<b>Storm Drainage Fund</b>	<b>Economic Dev. Corp.</b>	<b>Street Maint. Fund</b>	<b>Crime Control</b>	<b>Special Revenue</b>	<b>TOTAL</b>
Ad Valorem Taxes	\$ 6,342,941	\$ 1,994,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,337,762
Sales Tax	1,017,042	-	-	-	498,660	249,330	220,492	-	1,985,524
Hotel Tax	-	-	-	-	-	-	-	35,000	35,000
Franchise Fees	973,315	-	-	-	-	-	-	-	973,315
Fees & Permits	289,840	-	272,000	661,500	-	-	-	-	1,223,340
Fines & Forfeitures	621,200	-	-	-	-	-	-	32,700	653,900
Fire Services	2,160,017	-	-	-	-	-	-	-	2,160,017
Recreation Fees	163,596	-	-	-	-	-	-	-	163,596
Chgs for Services	203,950	-	-	-	-	-	-	-	203,950
Interest Income	50,200	-	10,185	2,600	12,000	2,000	-	200	77,185
Grants	-	-	-	-	-	-	-	17,500	17,500
Miscellaneous	94,841	-	52,000	-	-	-	-	9,500	156,341
Transfers	981,767	45,934	118,402	-	-	-	-	374,317	1,520,420
Water Fees	-	-	6,035,916	-	-	-	-	-	6,035,916
Wastewater Fees	-	-	4,311,490	-	-	-	-	-	4,311,490
Garbage Fees	-	-	962,000	-	-	-	-	-	962,000
<b>TOTAL REVENUES</b>	<b>\$ 12,898,709</b>	<b>\$ 2,040,755</b>	<b>\$ 11,761,993</b>	<b>\$ 664,100</b>	<b>\$ 510,660</b>	<b>\$ 251,330</b>	<b>\$ 220,492</b>	<b>\$ 469,217</b>	<b>\$ 28,817,256</b>
Use of Fund Balance	86,830	324,071	-	-	728,351	178,670	15,761	131,700	1,465,383
<b>TOTAL RESOURCES</b>	<b>\$ 12,985,539</b>	<b>\$ 2,364,826</b>	<b>\$ 11,761,993</b>	<b>\$ 664,100</b>	<b>\$ 1,239,011</b>	<b>\$ 430,000</b>	<b>\$ 236,253</b>	<b>\$ 600,917</b>	<b>\$ 30,282,639</b>

<b>EXPENDITURES</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Utility Fund</b>	<b>Storm Drainage Fund</b>	<b>Economic Dev. Corp.</b>	<b>Street Maint. Fund</b>	<b>Crime Control</b>	<b>Special Revenue</b>	<b>TOTAL</b>
Wages & Benefits	\$ 9,593,326	\$ -	\$ 1,406,679	\$ 146,658	\$ 120,627	\$ -	\$ 226,945	\$ 8,439	\$ 11,502,674
Professional Fees	1,215,070	-	2,037,351	73,321	21,909	80,000	-	8,652	3,436,303
Maint. & Oper.	614,085	25,000	468,955	37,100	937,500	300,000	-	1,250	2,383,890
Supplies	365,082	-	97,030	8,346	4,000	-	9,308	18,750	502,516
Utilities/Comm	546,701	-	4,979,342	3,436	898	-	-	-	5,530,377
Vehicle & Fuel	364,184	-	92,460	20,000	-	-	-	-	476,644
Training	94,070	-	20,680	1,100	16,350	-	-	-	132,200
Capital Outlay	40,000	-	-	-	-	50,000	-	254,000	344,000
Transfers	153,021	-	1,076,301	139,371	137,727	-	-	14,000	1,520,420
Debt Service	-	2,339,826	1,102,502	234,768	-	-	-	-	3,677,096
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,985,539</b>	<b>\$ 2,364,826</b>	<b>\$ 11,281,300</b>	<b>\$ 664,100</b>	<b>\$ 1,239,011</b>	<b>\$ 430,000</b>	<b>\$ 236,253</b>	<b>\$ 305,091</b>	<b>\$ 29,506,120</b>

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

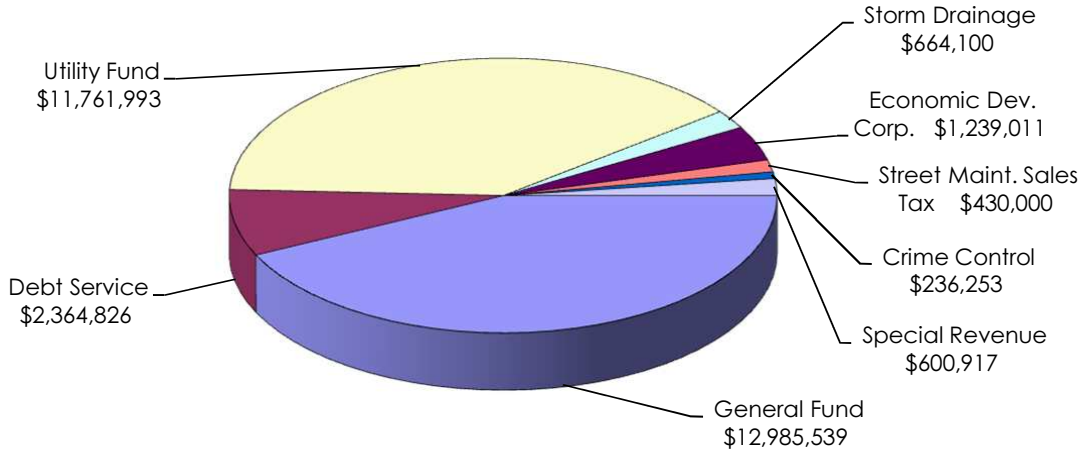
**BUDGET RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
General Fund	\$ 13,170,213	\$ 12,878,713	\$ 13,051,411	\$ 13,148,118	\$ -	\$ -	\$ 12,985,539
Debt Service	2,386,820	2,756,799	2,781,590	2,364,826	-	-	2,364,826
Utility Fund	12,040,531	11,479,383	12,409,732	11,761,993	-	-	11,761,993
Storm Drainage	1,068,626	669,470	687,391	664,100	-	-	664,100
Economic Dev. Corp.	697,718	515,054	427,946	1,239,011	-	-	1,239,011
Street Maint. Sales Tax	249,878	260,000	227,414	251,330	-	-	430,000
Crime Control	203,866	263,557	263,528	226,945	-	-	236,253
Special Revenue	732,124	581,517	687,090	479,617	-	-	600,917
<b>TOTAL RESOURCES</b>	<b>\$ 30,549,777</b>	<b>\$ 29,404,493</b>	<b>\$ 30,536,102</b>	<b>\$ 30,135,940</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,282,639</b>

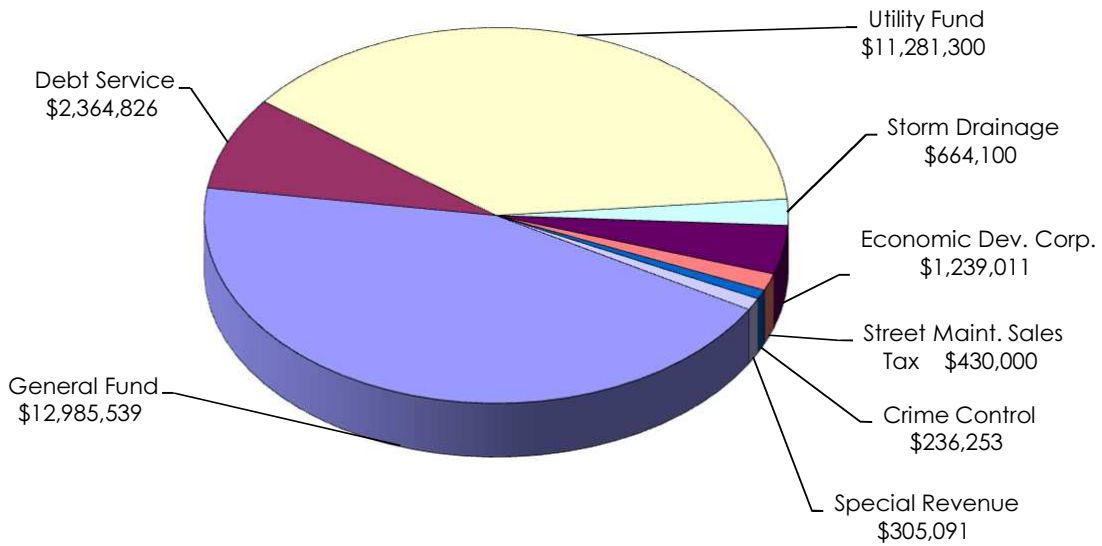
<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
General Fund	\$ 13,170,213	\$ 12,878,713	\$ 12,462,274	\$ 13,148,118	\$ (305,645)	\$ 143,066	\$ 12,985,539
Debt Service	2,348,664	2,322,463	2,303,780	2,364,826	-	-	2,364,826
Utility Fund	11,063,002	11,129,882	10,400,098	11,281,300	-	-	11,281,300
Storm Drainage	530,135	669,470	450,154	664,100	-	-	664,100
Economic Dev. Corp.	697,718	515,054	291,375	1,239,011	-	-	1,239,011
Street Maint. Sales Tax	-	260,000	92,978	-	-	430,000	430,000
Crime Control	203,866	263,557	263,528	226,945	-	9,308	236,253
Special Revenue	465,872	306,732	247,667	51,091	-	254,000	305,091
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,479,471</b>	<b>\$ 28,345,871</b>	<b>\$ 26,511,855</b>	<b>\$ 28,975,391</b>	<b>\$ (305,645)</b>	<b>\$ 836,374</b>	<b>\$ 29,506,120</b>

**BUDGET RESOURCE & EXPENDITURE SUMMARY  
2011-12**

**RESOURCES  
\$30,282,639**



**EXPENDITURES  
\$29,506,120**



**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**PROJECTED APPROPRIABLE  
FUND BALANCES  
2011-12**

<b>CATEGORY</b>	<b>APPROPRIABLE FUND BALANCE <sup>[1]</sup></b>	<b>ESTIMATED REVENUES</b>	<b>ESTIMATED EXPENDITURES</b>	<b>PROJECTED APPROPRIABLE FUND BALANCE <sup>[1]</sup></b>
	<b>10-1-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>9-30-11</b>
General Fund	\$ 3,873,510	\$ 13,051,411	\$ 12,462,274	\$ 4,462,647
General Debt Service Fund <sup>[2]</sup>	792,241	2,781,590	2,303,780	1,270,051
Utility Fund	2,425,257	12,409,732	10,400,098	4,434,891
Storm Drainage Fund	434,016	687,391	450,154	671,252
Economic Development Fund	2,037,995	427,946	291,375	2,174,565
Street Maintenance Fund	841,138	227,414	92,978	975,574
Crime Control & Prevention District	149,562	177,158	263,528	63,191
	<b>\$ 10,553,719</b>	<b>\$ 29,762,641</b>	<b>\$ 26,264,187</b>	<b>\$ 14,052,172</b>

<b>CATEGORY</b>	<b>PROJECTED APPROPRIABLE FUND BALANCE <sup>[1]</sup></b>	<b>ADOPTED BUDGETED REVENUES</b>	<b>ADOPTED BUDGETED EXPENDITURES</b>	<b>PROJECTED APPROPRIABLE FUND BALANCE <sup>[1]</sup></b>
	<b>9-30-11</b>	<b>2011-12</b>	<b>2011-12</b>	<b>9-30-12</b>
General Fund	\$ 4,462,647	\$ 12,898,709	\$ 12,985,539	\$ 4,375,817
General Debt Service Fund <sup>[2]</sup>	1,270,051	2,040,755	2,364,826	945,980
Utility Fund	4,434,891	11,761,993	11,281,300	4,915,584
Storm Drainage Fund	671,252	664,100	664,100	671,252
Economic Development Fund	2,174,565	510,660	1,239,011	1,446,214
Street Maintenance Fund	975,574	251,330	430,000	796,904
Crime Control & Prevention District	63,191	220,492	236,253	47,430
	<b>\$ 14,052,172</b>	<b>\$ 28,348,039</b>	<b>\$ 29,201,029</b>	<b>\$ 13,199,182</b>

<sup>[1]</sup> Appropriable fund balance reflects working capital less reservations .

<sup>[2]</sup> Debt Service fund balance is legally restricted for debt service payments. Appropriable fund balance represents the balance available to be applied to future debt service.

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**Staffing Summary  
2011-12**

<b>PERSONNEL</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>
<b>Full Time Equivalents</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>REQUESTED</b>	<b>REDUCTION</b>	<b>PACKAGES</b>	<b>ADOPTED</b>
City Administration	3.00	3.00	3.00	3.00	-	-	3.00
Legal	1.00	1.00	1.00	1.00	-	-	1.00
Human Resources	3.00	3.00	3.00	3.00	-	-	3.00
Technology Services <sup>(1)</sup>	2.50	2.50	2.50	2.50	-	0.50	3.00
Municipal Court	4.00	4.00	4.00	4.00	-	-	4.00
Recreation Services <sup>(2)</sup>	6.30	5.80	5.80	5.80	-	0.70	6.50
<b>Administrative Services</b>	<b>19.80</b>	<b>19.30</b>	<b>19.30</b>	<b>19.30</b>	<b>-</b>	<b>1.20</b>	<b>20.50</b>
Police <sup>(3)</sup>	30.00	28.00	28.00	29.50	-	-	29.50
Animal Control <sup>(3)</sup>	1.50	1.50	1.50	-	-	-	-
Lake Cities Fire Department <sup>(4)</sup>	41.00	41.00	41.00	41.00	(1.00)	-	40.00
<b>Public Safety Services</b>	<b>72.50</b>	<b>70.50</b>	<b>70.50</b>	<b>70.50</b>	<b>(1.00)</b>	<b>-</b>	<b>69.50</b>
Fleet Maintenance	2.00	2.00	2.00	2.00	-	-	2.00
Streets	7.00	7.00	7.00	7.00	-	-	7.00
Park Maintenance <sup>(4)</sup>	12.00	12.00	12.00	12.00	(1.00)	-	11.00
<b>Public Works Services</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>(1.00)</b>	<b>-</b>	<b>20.00</b>
Planning <sup>(4)</sup>	4.00	4.00	4.00	4.00	(1.00)	-	3.00
Community Development	6.00	5.00	5.00	5.00	-	-	5.00
<b>Planning &amp; Development</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>(1.00)</b>	<b>-</b>	<b>8.00</b>
Finance	7.00	6.50	6.50	6.50	-	-	6.50
<b>Finance Services</b>	<b>7.00</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>-</b>	<b>-</b>	<b>6.50</b>
<b>TOTAL GENERAL FUND</b>	<b>130.30</b>	<b>126.30</b>	<b>126.30</b>	<b>126.30</b>	<b>(3.00)</b>	<b>1.20</b>	<b>124.50</b>
<b>PERSONNEL</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>
<b>Full Time Equivalents</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>REQUESTED</b>	<b>REDUCTION</b>	<b>PACKAGES</b>	<b>ADOPTED</b>
Water/Wastewater	23.00	21.00	21.00	21.00	-	-	21.00
Utility Billing	3.00	3.00	3.00	3.00	-	-	3.00
<b>TOTAL UTILITY FUND</b>	<b>26.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>-</b>	<b>-</b>	<b>24.00</b>
Storm Drainage Fund	3.00	3.00	3.00	3.00	-	-	3.00
Economic Dev. Corporation	2.00	2.00	2.00	2.00	-	-	2.00
Crime Control District Fund	3.00	3.00	3.00	3.00	-	-	3.00
Child Safety Program Fund	0.34	0.34	0.34	0.34	-	-	0.34
<b>TOTAL OTHER FUNDS</b>	<b>8.34</b>	<b>8.34</b>	<b>8.34</b>	<b>8.34</b>	<b>-</b>	<b>-</b>	<b>8.34</b>
<b>TOTAL ALL FUNDS</b>	<b>164.64</b>	<b>158.64</b>	<b>158.64</b>	<b>158.64</b>	<b>(3.00)</b>	<b>1.20</b>	<b>156.84</b>

<sup>(1)</sup> The 2011-12 budget includes changing a part-time Tech Intern position to full-time.

<sup>(2)</sup> The 2011-12 budget includes the addition of a part-time seasonal position.

<sup>(3)</sup> The 2011-12 budget combines the Animal Control division with the Police Department.

<sup>(4)</sup> The 2011-12 budget includes the elimination of three positions; Parks & Recreation Director, Emergency Management Coordinator, and a Planning Technician.

**CITY OF CIRINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Ad Valorem Taxes	\$ 6,190,266	\$ 6,305,853	\$ 6,298,789	\$ 6,342,941	\$ -	\$ -	\$ 6,342,941
Sales Tax	986,126	938,576	1,067,986	1,017,042	-	-	1,017,042
Franchise Fees	919,698	977,368	861,235	973,315	-	-	973,315
Utility Fees	11,293	15,000	20,668	16,240	-	-	16,240
Fines & Forfeitures	597,730	596,850	589,059	621,200	-	-	621,200
Fees & Permits	286,076	220,700	514,832	248,500	-	-	248,500
Police Fees & Permits	25,664	17,200	26,299	25,100	-	-	25,100
Recreation Fees	139,261	206,153	156,826	163,596	-	-	163,596
Fire Services	2,065,123	2,170,813	2,238,499	2,160,017	-	-	2,160,017
Interest Income	126,100	60,200	63,077	50,200	-	-	50,200
Miscellaneous	20,588	28,050	43,064	94,841	-	-	94,841
Charges for Services	211,645	194,651	190,882	203,950	-	-	203,950
Transfers	1,022,570	978,388	980,195	981,767	-	-	981,767
<b>TOTAL REVENUES</b>	<b>\$ 12,602,140</b>	<b>\$ 12,709,802</b>	<b>\$ 13,051,411</b>	<b>\$ 12,898,709</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,898,709</b>
Use of Fund Balance	568,073	168,911	-	249,409	-	-	86,830
<b>TOTAL RESOURCES</b>	<b>\$ 13,170,213</b>	<b>\$ 12,878,713</b>	<b>\$ 13,051,411</b>	<b>\$ 13,148,118</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,985,539</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION <sup>(1)</sup></b>	<b>2011-12 PACKAGES <sup>(2)</sup></b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 8,991,362	\$ 9,029,042	\$ 8,936,051	\$ 9,851,750	\$ (292,080)	\$ 33,656	\$ 9,593,326
Professional Fees	1,743,692	1,385,683	1,266,615	1,215,070	-	-	1,215,070
Maint. & Operations	495,593	603,049	514,046	571,175	-	42,910	614,085
Supplies	411,460	480,886	449,627	378,647	(13,565)	-	365,082
Utilities/Comm	491,588	536,131	502,285	546,701	-	-	546,701
Vehicle & Fuel	305,812	340,519	334,314	337,684	-	26,500	364,184
Training	57,100	83,203	51,274	94,070	-	-	94,070
Capital Outlay	134,379	136,650	124,512	-	-	40,000	40,000
Transfers	539,225	283,550	283,550	153,021	-	-	153,021
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,170,213</b>	<b>\$ 12,878,713</b>	<b>\$ 12,462,274</b>	<b>\$ 13,148,118</b>	<b>\$ (305,645)</b>	<b>\$ 143,066</b>	<b>\$ 12,985,539</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Admin. Services	19.80	19.30	19.30	19.30	-	1.20	20.50
Police Dept	31.50	29.50	29.50	29.50	-	-	29.50
Fire Dept	41.00	41.00	41.00	41.00	(1.00)	-	40.00
Public Works	21.00	21.00	21.00	21.00	(1.00)	-	20.00
Planning & Dev.	10.00	9.00	9.00	9.00	(1.00)	-	8.00
Finance Srvs.	7.00	6.50	6.50	6.50	-	-	6.50
<b>TOTAL PERSONNEL</b>	<b>130.30</b>	<b>126.30</b>	<b>126.30</b>	<b>126.30</b>	<b>(3.00)</b>	<b>1.20</b>	<b>124.50</b>

<sup>(1)</sup> The 2011-12 budget includes the addition of a part-time seasonal position, changing a part-time Tech Intern to full-time, and the elimination of three positions; Parks & Recreation Director, Emergency Management Coordinator, a Planning Technician.

<sup>(2)</sup> The 2011-12 budget includes the addition of the following packages; \$13,565 for a Park seasonal position, \$20,091 to increase a part-time position to full-time in Technology Services, \$17,910 for Bridgewave antenna, \$25,000 for Council contingency, \$40,000 for Park improvements, \$20,000 for fuel and \$6,500 for vehicle maintenance in the Police Department.

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**GENERAL DEBT SERVICE FUND  
RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Ad Valorem Taxes	\$ 1,952,720	\$ 1,963,567	\$ 1,979,358	\$ 1,994,821	\$ -	\$ -	\$ 1,994,821
Interest Income	12,880	-	9,000	-	-	-	-
Transfer In	421,220	793,232	793,232	45,934	-	-	45,934
<b>TOTAL REVENUES</b>	<b>\$ 2,386,820</b>	<b>\$ 2,756,799</b>	<b>\$ 2,781,590</b>	<b>\$ 2,040,755</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,040,755</b>
Use of Fund Balance	-	-	-	324,071	-	-	324,071
<b>TOTAL RESOURCES</b>	<b>\$ 2,386,820</b>	<b>\$ 2,756,799</b>	<b>\$ 2,781,590</b>	<b>\$ 2,364,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,364,826</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Debt Service	\$ 2,341,787	\$ 2,297,463	\$ 2,297,463	\$ 2,339,826	\$ -	\$ -	\$ 2,339,826
Paying Agent Fees	6,877	25,000	6,317	25,000	-	-	25,000
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,348,664</b>	<b>\$ 2,322,463</b>	<b>\$ 2,303,780</b>	<b>\$ 2,364,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,364,826</b>

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND  
RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Water Fees	\$ 5,780,756	\$ 6,227,478	\$ 6,881,667	\$ 6,035,916	\$ -	\$ -	\$ 6,035,916
Wastewater Fees	4,061,790	3,950,770	4,047,272	4,311,490	-	-	4,311,490
Garbage Fees	901,968	940,000	911,590	962,000	-	-	962,000
Fees & Permits	318,727	220,400	323,639	272,000	-	-	272,000
Interest Income	26,486	15,600	17,968	10,185	-	-	10,185
Miscellaneous	58,577	33,200	50,861	52,000	-	-	52,000
Transfers In	892,226	91,935	176,734	118,402	-	-	118,402
<b>TOTAL REVENUES</b>	<b>\$ 12,040,531</b>	<b>\$ 11,479,383</b>	<b>\$ 12,409,732</b>	<b>\$ 11,761,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,761,993</b>
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 12,040,531</b>	<b>\$ 11,479,383</b>	<b>\$ 12,409,732</b>	<b>\$ 11,761,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,761,993</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 1,259,195	\$ 1,341,754	\$ 1,284,628	\$ 1,406,679	\$ -	\$ -	\$ 1,406,679
Professional Fees	1,752,567	1,988,953	1,888,234	2,037,351	-	-	2,037,351
Maint. & Operations	416,757	381,920	333,652	468,955	-	-	468,955
Supplies	62,187	93,322	75,220	97,030	-	-	97,030
Utilities/Comm	4,554,377	4,809,748	4,773,473	4,979,342	-	-	4,979,342
Vehicle & Fuel	37,539	75,480	72,679	92,460	-	-	92,460
Training	5,390	12,263	9,408	20,680	-	-	20,680
Capital Outlay	-	64,833	165,758	-	-	-	-
Transfers	1,536,239	1,231,954	1,231,954	1,076,301	-	-	1,076,301
Debt Service	1,438,750	1,129,655	565,092	1,102,502	-	-	1,102,502
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,063,002</b>	<b>\$ 11,129,882</b>	<b>\$ 10,400,098</b>	<b>\$ 11,281,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,281,300</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Water / Wastewater	23.00	21.00	21.00	21.00	-	-	21.00
Utility Billing	3.00	3.00	3.00	3.00	-	-	3.00
<b>TOTAL PERSONNEL</b>	<b>26.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>-</b>	<b>-</b>	<b>24.00</b>



**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**STORM DRAINAGE UTILITY FUND  
RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Storm Drainage Fees	\$ 576,345	\$ 548,000	\$ 547,865	\$ 660,000	\$ -	\$ -	\$ 660,000
Inspection Fees	7,035	1,000	3,524	1,500	-	-	1,500
Interest Income	1,308	1,100	2,851	2,600	-	-	2,600
Gain Sale of Fixed Assets	-	-	-	-	-	-	-
Miscellaneous Income	(90)	-	4,000	-	-	-	-
Developer Contribution	341,538	-	-	-	-	-	-
Transfer In	142,490	119,370	129,151	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,068,626</b>	<b>\$ 669,470</b>	<b>\$ 687,391</b>	<b>\$ 664,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 664,100</b>
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,068,626</b>	<b>\$ 669,470</b>	<b>\$ 687,391</b>	<b>\$ 664,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 664,100</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 133,279	\$ 140,374	\$ 119,858	\$ 146,658	\$ -	\$ -	\$ 146,658
Professional Fees	43,351	83,439	44,248	73,321	-	-	73,321
Maint. & Operations	16,785	42,159	16,594	37,100	-	-	37,100
Supplies	5,992	8,500	6,570	8,346	-	-	8,346
Utilities/Comm	3,266	4,700	3,717	3,436	-	-	3,436
Vehicle & Fuel	7,070	20,053	20,339	20,000	-	-	20,000
Training	114	8,040	45	1,100	-	-	1,100
Capital Outlay	-	-	-	-	-	-	-
Transfers	101,391	122,037	121,599	139,371	-	-	139,371
Debt Service	218,886	240,168	117,185	234,768	-	-	234,768
<b>TOTAL EXPENDITURES</b>	<b>\$ 530,135</b>	<b>\$ 669,470</b>	<b>\$ 450,154</b>	<b>\$ 664,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 664,100</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Drainage Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Light Equipment Oper.	1.00	1.00	1.00	1.00	-	-	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**ECONOMIC DEVELOPMENT CORPORATION  
RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Sales Tax	\$ 489,820	\$ 471,372	\$ 413,744	\$ 498,660	\$ -	\$ -	\$ 498,660
Interest Income	28,578	21,200	14,202	12,000	-	-	12,000
Miscellaneous	8,726	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 527,125</b>	<b>\$ 492,572</b>	<b>\$ 427,946</b>	<b>\$ 510,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 510,660</b>
Use of Fund Balance	170,594	22,482	-	728,351	-	-	728,351
<b>TOTAL RESOURCES</b>	<b>\$ 697,718</b>	<b>\$ 515,054</b>	<b>\$ 427,946</b>	<b>\$ 1,239,011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,239,011</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 116,633	\$ 117,331	\$ 119,116	\$ 120,627	\$ -	\$ -	\$ 120,627
Professional Fees	11,869	20,700	536	21,909	-	-	21,909
Maint. & Operations	234,844	224,573	32,805	937,500	-	-	937,500
Supplies	292	5,447	1,852	4,000	-	-	4,000
Utilities/Comm	955	1,750	981	898	-	-	898
Vehicle & Fuel	-	-	-	-	-	-	-
Training	13,650	16,500	7,332	16,350	-	-	16,350
Capital Outlay	-	-	-	-	-	-	-
Transfers	319,476	128,753	128,753	137,727	-	-	137,727
<b>TOTAL EXPENDITURES</b>	<b>\$ 697,718</b>	<b>\$ 515,054</b>	<b>\$ 291,375</b>	<b>\$ 1,239,011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,239,011</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
EDC Director	1.00	1.00	1.00	1.00	-	-	1.00
EDC Coordinator <sup>(1)</sup>	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>2.00</b>

<sup>(1)</sup> The EDC Coordinator is not a funded position for FY 2009-10.

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**STREET MAINTENANCE FUND  
RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Sales Tax	\$ 244,910	\$ 232,010	\$ 222,648	\$ 249,330	\$ -	\$ -	\$ 249,330
Interest Income	4,968	2,000	4,766	2,000	-	-	2,000
<b>TOTAL REVENUES</b>	<b>\$ 249,878</b>	<b>\$ 234,010</b>	<b>\$ 227,414</b>	<b>\$ 251,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 251,330</b>
Use of Fund Balance	-	25,990	-	-	-	-	178,670
<b>TOTAL RESOURCES</b>	<b>\$ 249,878</b>	<b>\$ 260,000</b>	<b>\$ 227,414</b>	<b>\$ 251,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,000</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES <sup>(1)</sup></b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	200,000	54,764	-	-	80,000	80,000
Maint. & Operations	-	-	-	-	-	300,000	300,000
Supplies	-	-	-	-	-	-	-
Utilities/Comm	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	60,000	38,214	-	-	50,000	50,000
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 260,000</b>	<b>\$ 92,978</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
No personnel	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>(1)</sup> The 2011-12 budget includes \$300,000 for repaving Pecan Creek Circle, \$80,000 to hire two temporary employees, \$25,000 to replace a 2000 truck, and \$25,000 to purchase a shortbed truck.

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**CRIME CONTROL & PREVENTION FUND  
RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Sales Tax	\$ 196,929	\$ 208,012	\$ 176,927	\$ 220,492	\$ -	\$ -	\$ 220,492
Interest Income	331	-	230	-	-	-	-
Misc. Income	270	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 197,530</b>	<b>\$ 208,012</b>	<b>\$ 177,158</b>	<b>\$ 220,492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,492</b>
Use of Fund Balance	6,336	55,545	86,370	6,453	-	-	15,761
<b>TOTAL RESOURCES</b>	<b>\$ 203,866</b>	<b>\$ 263,557</b>	<b>\$ 263,528</b>	<b>\$ 226,945</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236,253</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES <sup>(1)</sup></b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 203,866	\$ 193,557	\$ 194,796	\$ 226,945	\$ -	\$ -	\$ 226,945
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	9,308	9,308
Utilities/Comm	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	70,000	68,732	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 203,866</b>	<b>\$ 263,557</b>	<b>\$ 263,528</b>	<b>\$ 226,945</b>	<b>\$ -</b>	<b>\$ 9,308</b>	<b>\$ 236,253</b>

<b>PERSONNEL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
<b>Full-Time Equivalents</b>							
Police Officer	3.00	3.00	3.00	3.00	-	-	3.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

<sup>(1)</sup> The 2011-12 budget includes \$9,308 for the lease of seven vehicle laptop computers.

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**SPECIAL REVENUE FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Hotel Occupancy Tax	\$ 35,593	\$ 30,000	\$ 36,224	\$ 35,000	\$ -	\$ -	\$ 35,000
Keep Corinth Beautiful	5,404	10,000	2,095	10,000	-	-	10,000
Police Confiscation Fund	8,187	3,500	3,273	10,000	-	-	10,000
Child Safety Program	33,081	17,500	17,600	17,600	-	-	17,600
Municipal Court Security	12,754	14,000	14,010	14,000	-	-	14,000
Municipal Court Tech.	16,944	18,700	13,112	18,700	-	-	25,000
Public Improvement District #1	3,611	1,500	-	-	-	-	-
Park Development	63,023	77,000	134,521	50,000	-	-	50,000
General Fund Vehicle Replacement	186,103	135,000	189,859	50,000	-	-	165,000
Utility Vehicle Replacement	367,426	274,317	276,398	274,317	-	-	274,317
<b>TOTAL RESOURCES</b>	<b>\$ 732,124</b>	<b>\$ 581,517</b>	<b>\$ 687,090</b>	<b>\$ 479,617</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,917</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES <sup>(1)</sup></b>	<b>2011-12 ADOPTED</b>
Hotel Occupancy Tax	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Keep Corinth Beautiful	5,404	10,000	1,675	10,000	-	-	10,000
Police Confiscation Fund	5,898	3,500	3,273	10,000	-	-	10,000
Child Safety Program	33,081	17,232	17,274	17,091	-	-	17,091
Municipal Court Security	10,000	14,000	10,000	14,000	-	-	14,000
Municipal Court Tech.	-	20,000	18,000	-	-	25,000	25,000
Public Improvement District #1	3,611	-	-	-	-	-	-
Park Development	24,581	77,000	42,642	-	-	-	-
General Fund Vehicle Replacement	186,103	135,000	124,805	-	-	165,000	165,000
Utility Vehicle Replacement	196,194	30,000	29,998	-	-	64,000	64,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 465,872</b>	<b>\$ 306,732</b>	<b>\$ 247,667</b>	<b>\$ 51,091</b>	<b>\$ -</b>	<b>\$ 254,000</b>	<b>\$ 305,091</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Child Safety Program Crossing Guards	0.34	0.34	0.34	0.34	-	-	0.34
<b>TOTAL PERSONNEL</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>-</b>	<b>-</b>	<b>0.34</b>

<sup>(1)</sup> The 2011-12 budget includes \$25,000 for a Digital Imaging System, \$165,000 for the replacement of three police patrol vehicles, and \$64,000 to replace a 2000 Jeep and purchase a short-bed truck.



# General Fund

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The General Fund is the financial structure used for the accounting of receipt of resources (revenues) and uses of resources (expenditures) for what are generally recognized as governmental services and/or functions. These services/functions include public safety (police, animal control, fire), streets, parks & recreation, planning, community development, etc.

## **Major Revenue Summary:**

*Ad Valorem Tax:* The Ad Valorem (property tax) accounts for the largest source of resources for the General Fund, approximately 49.3% of total revenue. Property tax revenue is dependent on two variables, appraised value and the tax rate. The 2011-12 certified appraised value for the City of Corinth is \$1,390,506,929, which is an increase of 1.59% over the prior year's certified value. The budget includes an additional \$76,088 in property tax revenue.

*Sales Tax:* The sales tax in Corinth is 8.25% of goods and services, sold within the City's boundaries and is the second largest revenue source in the General Fund. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .50% to the Economic Development Corporation, .25% to the Crime Control & Prevention District and .25% to the Street Maintenance Sales Tax Fund. The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses. For fiscal year 2011-12, the City of Corinth expects to receive \$1,006,642 in sales and use tax revenue. This amount represents a 8% increase over the current year budget.

*Franchise Agreements:* Revenue from franchise agreements is budgeted to decrease \$4,053, which is a 0.41% decrease over the prior year's budget. The budgeted amount for 2011-12 is based on the services provided by companies holding franchise agreements with the City of Corinth.

*Interest Income:* In February 2007, the City began an active investment program in accordance with all applicable Texas statutes and the City's Investment Policy. The City's investment portfolio is designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the City. For fiscal year 2011-12, the City expects to receive \$50,200 in interest income. This amount represents a \$10,000 decrease from the current year budget due to the volatility of the economic market and falling interest rates.



## **Major Expenditure Summary:**

The budget includes \$17,910 for the maintenance on the Bridgewave antenna, \$13,565 for a Park seasonal position, \$20,091 to increase a part-time Tech Intern position to full-time, \$40,000 for Park improvements, \$25,000 for Council Contingency, and \$20,000 for fuel and \$6,500 for vehicle maintenance in the Police department.

**GENERAL FUND  
RESOURCE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b>Ad Valorem Taxes</b>				
Ad Valorem Taxes	\$ 6,097,978	\$ 6,151,853	\$ 6,242,682	\$ 6,227,941
Delinquent Ad Valorem Taxes	47,906	90,000	19,174	60,000
Current Year - Penalty & Interest	25,471	41,500	27,560	35,000
Prior Year - Penatly & Interest	13,561	20,000	6,337	15,000
Rendition Penalties	5,350	2,500	3,037	5,000
	<u>\$ 6,190,266</u>	<u>\$ 6,305,853</u>	<u>\$ 6,298,789</u>	<u>\$ 6,342,941</u>
<b>Sales Taxes</b>				
Sales Tax	\$ 979,640	\$ 932,076	\$ 1,056,431	\$ 1,006,642
Mixed Beverage Tax	6,486	6,500	11,555	10,400
	<u>\$ 986,126</u>	<u>\$ 938,576</u>	<u>\$ 1,067,986</u>	<u>\$ 1,017,042</u>
<b>Franchise Taxes</b>				
City of Denton Electric Franchise Fee	\$ 7,910	\$ 15,000	\$ 148	\$ 10,000
Oncor Electric Franchise Fee	509,272	515,000	405,241	525,300
Exxon Mobil	3,178	-	1,867	2,500
CoServ Gas Franchise Fee	1,833	-	2,118	2,000
Atmos Gas Franchise Fee	135,548	175,000	146,398	160,000
Charter Communications	103,384	107,500	147,252	109,680
Grande Communications	14,243	8,500	15,141	15,300
Miscellaneous Telecomm Franchise	84,208	91,368	80,860	83,535
Garbage Franchise Fee - Commercial	21,009	23,000	22,433	23,000
Garbage Franchise Fee - Residential	39,116	42,000	39,776	42,000
	<u>\$ 919,698</u>	<u>\$ 977,368</u>	<u>\$ 861,235</u>	<u>\$ 973,315</u>
<b>Utility Fees</b>				
Public Improvement Inspections	\$ 10,053	\$ 15,000	\$ 19,388	\$ 15,000
CSI Fees	1,240	-	1,280	1,240
	<u>\$ 11,293</u>	<u>\$ 15,000</u>	<u>\$ 20,668</u>	<u>\$ 16,240</u>
<b>Fines &amp; Forfeitures</b>				
Traffic Fines	\$ 553,566	\$ 560,500	\$ 527,180	\$ 565,500
Administrative Fees	19,241	15,750	37,305	30,000
Uniform Traffic Act	9,813	8,000	8,358	10,000
Judicial Fees, City	2,325	2,200	2,170	2,500
Juvenile Child Restraint	-	1,800	294	-
Time Payment	4,090	4,500	4,623	4,600
Time Payment - LI Court	1,018	1,100	1,158	1,100
Time Payment - State	-	-	-	-
OMNI Base Fee	4,598	2,000	4,704	4,500
OMNI Base City Fee	3,065	1,000	3,238	3,000
Court Civil Justice Fee	14	-	29	-
	<u>\$ 597,730</u>	<u>\$ 596,850</u>	<u>\$ 589,059</u>	<u>\$ 621,200</u>



**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
RESOURCE SUMMARY**

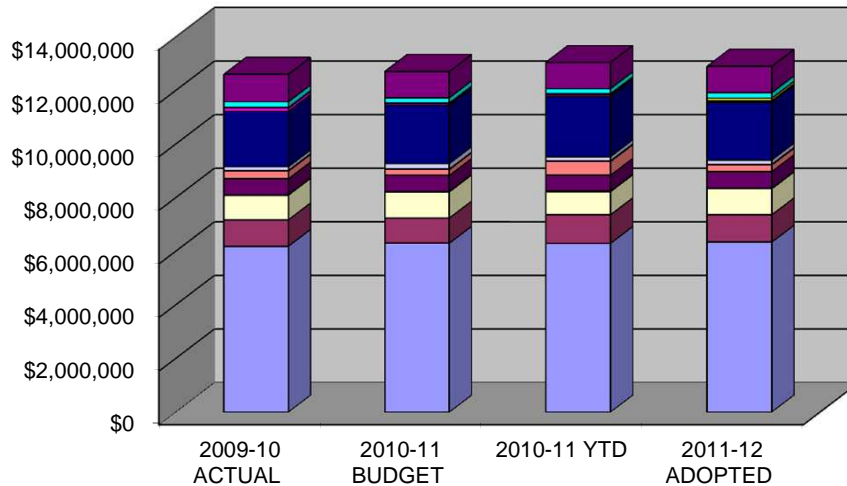
	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b>Fees &amp; Permits</b>				
Plan Review	\$ 69,554	\$ 58,000	\$ 138,662	\$ 70,000
SUP Fees	-	-	161	500
Plat Fees	1,938	800	606	1,000
Planning & Zoning Appeal Fees	-	-	-	-
Zoning Change Fee	4,905	500	2,000	500
Variance Change Fees	3,551	400	1,000	500
Engineering Fees	20,156	25,000	27,052	25,000
Building Permits	61,527	45,000	65,468	50,000
Fence Permits	2,850	1,500	4,021	2,500
Sprinkler Permits	3,225	1,500	4,650	3,000
Swimming Pool/Spa Permits	13,856	8,000	17,518	8,000
Commerical Building	6,695	15,000	32,616	10,000
Residential Add/Remodel	2,792	2,500	3,887	1,500
Commerical Add/Remodel	1,235	2,000	544	2,000
Sign & Banner Permits	6,347	3,000	6,072	3,000
Site Plans	300	-	-	-
Misc. Residential	26,454	10,000	59,268	25,000
Misc. Commerical	22,856	20,000	59,452	25,000
Apartment Units	-	-	67,403	-
Contractor Registration	4,887	6,000	5,451	6,000
Food Handlers License	1,365	300	885	1,000
Mowing Charges	710	3,000	3,605	3,000
Pool Inspections	350	-	400	-
Health Inspections	7,550	6,200	8,900	7,000
Re-Inspection Fees	3,000	3,000	5,213	3,000
Gas Well Revenue	3,973	-	-	-
Gas Well Inspection Fee	-	1,000	-	1,000
Gas Well Application Fees	16,000	8,000	-	-
	<b>\$ 286,076</b>	<b>\$ 220,700</b>	<b>\$ 514,832</b>	<b>\$ 248,500</b>
<b>Police Fees &amp; Permits</b>				
Accident Reports	\$ 4,023	\$ 4,000	\$ 3,700	\$ 4,000
Alarm Permits	17,075	10,000	17,675	16,000
Solicitor Permits	1,950	750	2,225	2,500
Animal Control Fees & Registration	1,655	1,500	1,820	1,600
Finger Prints	415	350	350	400
Child Safety Fee	546	600	528	600
	<b>\$ 25,664</b>	<b>\$ 17,200</b>	<b>\$ 26,299</b>	<b>\$ 25,100</b>

**GENERAL FUND  
RESOURCE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b>Recreation Fees</b>				
Athletic Leagues	\$ 41,732	\$ 65,480	\$ 30,917	\$ 63,380
Athletic Leagues - Baseball	-	-	36,315	-
Athletic Leagues - Basketball	-	-	1,170	-
Tournaments	100	9,000	11,000	5,000
Health & Fitness	6,610	20,329	7,711	18,580
Active Network Classes	52,399	16,000	34,042	-
Special Events	5,473	17,700	5,089	11,500
Fun Runs	-	2,500	-	4,000
Arts & Crafts	136	1,800	15	1,210
Outdoor Activities	-	1,200	-	600
Special Interest	85	2,088	(4)	180
Senior Trips/Events	2,510	10,270	904	10,560
Summer Camp	15,035	36,975	14,547	32,284
Administration Fees	1,328	7,324	2,580	4,636
Facility Rentals	2,927	3,780	1,147	3,420
Non-Residence Fees	9,666	3,000	3,374	2,500
Sports Camps	642	5,130	1,560	2,200
Association Revenue	-	-	360	-
Preschool Programs	508	2,905	527	1,620
Elementary/Teen Programs	110	672	224	1,926
Sponsorships - Baseball	-	-	5,350	-
	<b>\$ 139,261</b>	<b>\$ 206,153</b>	<b>\$ 156,826</b>	<b>\$ 163,596</b>
<b>Fire Services</b>				
Fire Services Agreements	\$ -	\$ 1,684,813	\$ -	\$ -
Fire Services - Lake Dallas	889,119	-	905,841	910,822
Fire Services - Hickory Creek	520,454	-	530,245	533,164
Fire Services - Shady Shores	245,052	-	249,664	251,031
EMS Collections - Intermedix	362,232	420,000	484,355	420,000
Denton County Agreement	36,238	36,000	39,457	36,000
Rescue Revenue	8,593	8,000	2,397	3,000
Fire Inspection Fees	3,436	2,000	10,068	6,000
Fire Cost Recovery	-	20,000	210	-
Fire Department Reimbursement	-	-	16,262	-
	<b>\$ 2,065,123</b>	<b>\$ 2,170,813</b>	<b>\$ 2,238,499</b>	<b>\$ 2,160,017</b>
<b>Interest Income</b>				
Investment Income	\$ 125,722	\$ 60,000	\$ 62,950	\$ 50,000
Interest Income	378	200	127	200
	<b>\$ 126,100</b>	<b>\$ 60,200</b>	<b>\$ 63,077</b>	<b>\$ 50,200</b>
<b>Miscellaneous</b>				
Festival Donations	\$ 478	\$ -	\$ -	\$ -
Miscellaneous Income	14,114	25,000	31,403	39,241
Miscellaneous Police	65	-	1,040	-
Toll Tag Fee	810	500	200	500
NSF Fees	150	50	50	100
Credit Card Processing Fees	4,799	2,500	5,356	5,000
Purchasing Rebate Fee	-	-	4,919	50,000
COBRA Admin Fees	172	-	95	-
Gain on Sale of Fixed Assets	-	-	-	-
	<b>\$ 20,588</b>	<b>\$ 28,050</b>	<b>\$ 43,064</b>	<b>\$ 94,841</b>

**GENERAL FUND  
RESOURCE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b>Charges for Services</b>				
School Resource Officer Reimbursement	\$ 70,000	\$ 81,330	\$ 82,227	\$ 89,582
Shady Shores Police Allocation	141,645	113,321	108,655	114,368
	<b>\$ 211,645</b>	<b>\$ 194,651</b>	<b>\$ 190,882</b>	<b>\$ 203,950</b>
<b>Transfers</b>				
Fleet Maintenance Revenue	\$ 149,740	\$ 86,035	\$ 86,035	\$ -
Utility Fund Administrative Allocation	598,795	618,252	618,252	677,159
Drainage Fund Admin Allocation	69,295	79,398	79,398	96,865
Economic Development Admin Allocation	75,775	78,753	78,753	87,727
Transfer In	65,990	-	1,807	-
Transfer In - Court Security Fee	10,000	10,000	10,000	14,000
Transfer In - HOA Water Credits	52,975	105,950	105,950	106,016
	<b>\$ 1,022,570</b>	<b>\$ 978,388</b>	<b>\$ 980,195</b>	<b>\$ 981,767</b>
<b>TOTAL REVENUES</b>	<b>\$ 12,602,140</b>	<b>\$ 12,709,802</b>	<b>\$ 13,051,411</b>	<b>\$ 12,898,709</b>
Use of Fund Balance	568,073	168,911	-	86,830
<b>TOTAL RESOURCES</b>	<b>\$ 13,170,213</b>	<b>\$ 12,878,713</b>	<b>\$ 13,051,411</b>	<b>\$ 12,985,539</b>



■ Ad Valorem Taxes	■ Sales Taxes	□ Franchise Taxes	□ Utility Fees	■ Fines & Forfeitures
■ Fees & Permits	■ Police Fees & Permits	□ Recreation Fees	■ Fire Services	■ Interest Income
■ Miscellaneous	■ Charges for Services	■ Transfers		

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
EXPENDITURE SUMMARY  
2011-12**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION<sup>(1)</sup></b>	<b>2011-12 PACKAGES<sup>(2)</sup></b>	<b>2011-12 ADOPTED</b>
<b>ADMINISTRATIVE SERVICES</b>							
Non-Depart.	\$ 979,548	\$ 472,532	\$ 472,513	\$ 422,337	\$ -	\$ -	\$ 422,337
City Council	1,956	73,561	2,038	11,030	-	25,000	36,030
City Admin.	327,662	332,883	320,078	428,746	-	-	428,746
Legal	264,870	259,315	228,600	260,010	-	-	260,010
City Hall	145,599	160,657	160,241	156,558	-	-	156,558
Human Resources	198,896	201,612	199,619	227,383	-	-	227,383
Technology Svcs.	274,192	313,120	306,451	302,500	-	38,001	340,501
Municipal Court	264,779	309,797	263,570	284,199	-	-	284,199
Recreation Svcs.	188,199	564,501	535,672	545,286	(13,565)	13,565	545,286
	<u>\$ 2,645,701</u>	<u>\$ 2,687,978</u>	<u>\$ 2,488,781</u>	<u>\$ 2,638,049</u>	<u>\$ (13,565)</u>	<u>\$ 76,566</u>	<u>\$ 2,701,050</u>
<b>PUBLIC SAFETY</b>							
Police	\$ 2,857,993	\$ 2,860,864	\$ 2,847,438	\$ 3,020,920	\$ (5,000)	\$ 26,500	\$ 3,042,420
Animal Control	80,130	74,098	73,987	-	-	-	-
Lake Cities Fire	4,118,846	4,232,787	4,198,534	4,346,575	(104,523)	-	4,242,052
	<u>\$ 7,056,970</u>	<u>\$ 7,167,749</u>	<u>\$ 7,119,959</u>	<u>\$ 7,367,495</u>	<u>\$ (109,523)</u>	<u>\$ 26,500</u>	<u>\$ 7,284,472</u>
<b>PUBLIC WORKS</b>							
Fleet Maint.	\$ 199,472	\$ 157,453	\$ 143,455	\$ 146,780	\$ -	\$ -	\$ 146,780
Streets	686,504	744,540	683,444	739,606	-	-	739,606
Park Maint.	1,096,276	776,975	741,789	820,088	(119,067)	40,000	741,021
	<u>\$ 1,982,253</u>	<u>\$ 1,678,968</u>	<u>\$ 1,568,688</u>	<u>\$ 1,706,474</u>	<u>\$ (119,067)</u>	<u>\$ 40,000</u>	<u>\$ 1,627,407</u>
<b>PLANNING &amp; DEVELOPMENT</b>							
Planning	\$ 562,280	\$ 381,731	\$ 352,257	\$ 435,616	\$ (63,490)	\$ -	\$ 372,126
Community Dev.	353,122	382,079	354,046	384,299	-	-	384,299
	<u>\$ 915,402</u>	<u>\$ 763,810</u>	<u>\$ 706,304</u>	<u>\$ 819,915</u>	<u>\$ (63,490)</u>	<u>\$ -</u>	<u>\$ 756,425</u>
<b>FINANCE SERVICES</b>							
Finance	\$ 569,887	\$ 580,208	\$ 578,543	\$ 616,185	\$ -	\$ -	\$ 616,185
	<u>\$ 569,887</u>	<u>\$ 580,208</u>	<u>\$ 578,543</u>	<u>\$ 616,185</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 616,185</u>
<b>TOTAL EXPENDITURES</b>							
	<u>\$ 13,170,213</u>	<u>\$ 12,878,713</u>	<u>\$ 12,462,274</u>	<u>\$ 13,148,118</u>	<u>\$ (305,645)</u>	<u>\$ 143,066</u>	<u>\$ 12,985,539</u>

(1) The 2011-12 budget includes the elimination of three positions; Parks & Recreation Director, Emergency Management Coordinator, and a Planning Technician.

(2) The 2011-12 budget includes the addition of the following packages; \$13,565 for a Park seasonal position, \$20,091 to increase a part-time position to full-time in Technology Services, \$17,910 for the Bridgewave antenna, \$25,000 for Council contingency, \$40,000 for Park improvements, and \$20,000 for fuel and \$6,500 for vehicle maintenance in the Police department.

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
POSITION SUMMARY  
2011-12**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION<sup>(1)</sup></b>	<b>2011-12 PACKAGES<sup>(2)</sup></b>	<b>2011-12 ADOPTED</b>
<b>ADMINISTRATIVE SERVICES</b>							
City Administration	3.00	3.00	3.00	3.00	-	-	3.00
Legal	1.00	1.00	1.00	1.00	-	-	1.00
Human Resources	3.00	3.00	3.00	3.00	-	-	3.00
Technology Services <sup>(1)</sup>	2.50	2.50	2.50	2.50	-	0.50	3.00
Municipal Court	4.00	4.00	4.00	4.00	-	-	4.00
Recreation Services <sup>(2)</sup>	6.30	5.80	5.80	5.80	-	0.70	6.50
	19.80	19.30	19.30	19.30	-	1.20	20.50
<b>PUBLIC SAFETY</b>							
Police <sup>(3)</sup>	30.00	28.00	28.00	29.50	-	-	29.50
Animal Control <sup>(3)</sup>	1.50	1.50	1.50	-	-	-	-
Lake Cities Fire Department <sup>(4)</sup>	41.00	41.00	41.00	41.00	(1.00)	-	40.00
	72.50	70.50	70.50	70.50	(1.00)	-	69.50
<b>PUBLIC WORKS</b>							
Fleet Maintenance	2.00	2.00	2.00	2.00	-	-	2.00
Streets	7.00	7.00	7.00	7.00	-	-	7.00
Park Maintenance <sup>(4)</sup>	12.00	12.00	12.00	12.00	(1.00)	-	11.00
	21.00	21.00	21.00	21.00	(1.00)	-	20.00
<b>PLANNING &amp; DEVELOPMENT</b>							
Planning <sup>(4)</sup>	4.00	4.00	4.00	4.00	(1.00)	-	3.00
Community Development	6.00	5.00	5.00	5.00	-	-	5.00
	10.00	9.00	9.00	9.00	(1.00)	-	8.00
<b>FINANCE SERVICES</b>							
Finance	7.00	6.50	6.50	6.50	-	-	6.50
	7.00	6.50	6.50	6.50	-	-	6.50
<b>TOTAL</b>	<b>130.30</b>	<b>126.30</b>	<b>126.30</b>	<b>126.30</b>	<b>(3.00)</b>	<b>1.20</b>	<b>124.50</b>

<sup>(1)</sup> The 2011-12 budget increase a part-time Tech Intern position to full-time.

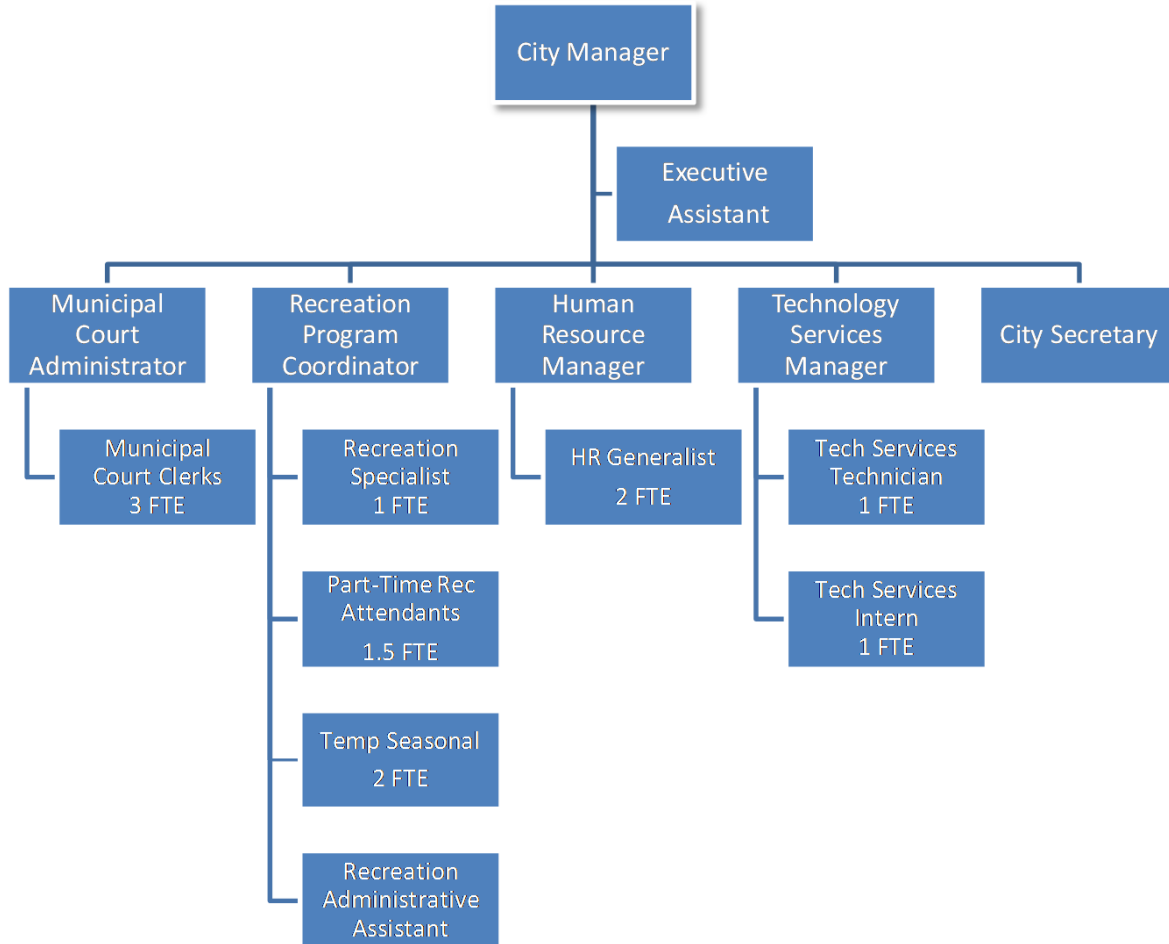
<sup>(2)</sup> The 2011-12 budget includes a part-time seasonal position.

<sup>(3)</sup> The 2011-12 budget combines the Animal Control division with the Police Department.

<sup>(4)</sup> The 2011-12 budget includes the elimination of three positions; Parks & Recreation Director, Emergency Management Coordinator, and a Planning Technician.



## General Fund Administrative Services Organizational Chart



**ADMINISTRATIVE SERVICES**

**DEPARTMENT DESCRIPTION**

The Administrative Services Department consists of the City Manager's Office, Human Resources, Technology Services, City Council, and non-departmental budgets.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

- VLAN Network to ensure security and better management of our network traffic.
- Website review to consider best access and ease of information retrieval.
- Replace Fire Dept. server as the equipment has passed it's life expectancy. This server is a domain controller and provides redundancy for our network.
- Find an economical solution for the Council Chamber audio / visual system.
- Coordinated developmen and adoption of a Temporary Modified Duty Assignment duty.
- Reviewed and updated the City's personnel manual.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

- Develop a Safety program.
- Continue to review and revise the City Personnel Manual and employment portions of the Police General Orders and the Administrative Procedures for the Lake Cities Fire Department.
- Promote City's wellness program to employees.
- Establish an employee recognition program for all city employees.
- Review and update the position classification and compensation plan.
- Develop a Wellness program.
- Install new domain controller at City Hall to break off print and file services - (dedicated as DC only).
- PC Lease program for Utility Billing and Court.
- Infrastructure Improvement: upgrade baseline switches to L3 capabilities.
- Solution for Firewall to reduce bottle neck of internet traffic.

<b>WORKLOAD MEASURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b>Human Resources</b>				
• Applications/resumes processed	320	160	600	150
• Positions filled	16	8	32	8
• Employee separations	16	8	19.5	15.5
• Employee training workshops	5	5	6	6
• Average days to fill a position	60	60	52	55
• Turnover (excluding seasonal)	10	10	12.58	10
• Employee training participation hours	6	6	6	6
<b>Information Services</b>				
• Divisions served (IS)	21	21	21	21
• Tech. Services -Service Requests	840-900	900-1100	900-1100	900-1100
• Tech. Services - new implementations/upgrades	7	4	4	4
• Network up time	97%	97%	97%	97%
• Internet up time	97%	97%	97%	97%
• Service request response time	96%	97%	97%	97%



**ADMINISTRATIVE SERVICES  
NON-DEPARTMENTAL (1000)**

**DIVISIONAL DESCRIPTION**

The Non-Departmental division is used to account for expenditures that are not related to any one department and benefit the City as a whole.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	503,603	108,900	109,782	110,000	-	-	110,000
Maint. & Operations	4,784	4,900	5,138	4,900	-	-	4,900
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicles/Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	193,457	108,550	108,550	103,021	-	-	103,021
<b>Community Support</b>							
Lake Cities Chamber	-	-	-	400	-	-	400
DCTA Dial A Ride	72,411	-	-	-	-	-	-
SPAN <sup>(2)</sup>	13,605	13,000	10,666	-	-	-	-
HOA Water Contracts	91,840	143,100	144,295	106,016	-	-	106,016
Lake Cities Fireworks	3,000	3,000	3,000	3,000	-	-	3,000
Lake Cities Library <sup>(1)</sup>	96,848	91,082	91,082	95,000	-	-	95,000
Keep Corinth Beautiful	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 979,548</b>	<b>\$ 472,532</b>	<b>\$ 472,513</b>	<b>\$ 422,337</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 422,337</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

No personnel budgeted for this division.

**ADMINISTRATIVE SERVICES  
CITY COUNCIL (1001)**

**DIVISIONAL DESCRIPTION**

The division accounts for the City Council expenses.

**EXPENDITURE SUMMARY**

	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATE	2011-12 REQUESTED	2011-12 REDUCTION	2011-12 PACKAGES	2011-12 ADOPTED
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	98	63,701	85	750	-	25,000	25,750
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	299	360	289	780	-	-	780
Vehicles/Fuel	-	-	-	-	-	-	-
Training	1,503	9,500	1,664	9,500	-	-	9,500
Capital Outlay	-	-	-	-	-	-	-
Transfers	56	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,956</b>	<b>\$ 73,561</b>	<b>\$ 2,038</b>	<b>\$ 11,030</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 36,030</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Council Contingency	-	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

No personnel budgeted for this division.

**ADMINISTRATIVE SERVICES  
CITY ADMINISTRATION (1002)**

**DIVISIONAL DESCRIPTION**

The City Administration Division is committed to providing professional leadership, guidance, and coordination in implementing City policies as established by the City Council. The Department is also committed to providing and ensuring that all departments provide excellence in customer service to our community. The Department encourages employee development and job satisfaction by providing a challenging and pleasurable work environment.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 114,735	\$ 110,491	\$ 108,102	\$ 308,356	\$ -	\$ -	\$ 308,356
Professional Fees	188,200	181,062	186,765	16,350	-	-	16,350
Maint. & Operations	18,500	22,729	8,753	90,700	-	-	90,700
Supplies	3,799	6,074	5,121	5,000	-	-	5,000
Utilities/Comm	1,524	1,800	1,006	2,940	-	-	2,940
Vehicle & Fuel	-	300	293	2,000	-	-	2,000
Training	369	400	11	3,400	-	-	3,400
Capital Outlay	-	-	-	-	-	-	-
Transfers	534	10,027	10,027	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 327,662</b>	<b>\$ 332,883</b>	<b>\$ 320,078</b>	<b>\$ 428,746</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 428,746</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
City Manager	1.00	1.00	1.00	1.00	-	-	1.00
City Secretary	1.00	1.00	1.00	1.00	-	-	1.00
Executive Assistant	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**ADMINISTRATIVE SERVICES  
LEGAL (1003)**

**DIVISIONAL DESCRIPTION**

The Legal Department vigorously represents the City of Corinth's interest in legal matters and keeps the City Council, City Manager, and City staff abreast of changes occurring in municipal law.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 112	\$ -	-	\$ -	\$ -	\$ -	\$ -
Professional Fees	264,557	259,315	228,597	260,010	-	-	260,010
Maint. & Operations	-	-	3	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm	200	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 264,870</b>	<b>\$ 259,315</b>	<b>\$ 228,600</b>	<b>\$ 260,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 260,010</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
City Attorney	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>1.00</b>

**NOTE:** The City Attorney position has been vacant since August 2008. The city has been contracting for outside legal services.

**ADMINISTRATIVE SERVICES  
CITY HALL EXPENSES (1004)**

**DIVISIONAL DESCRIPTION**

The mission of the City Hall division is to ensure that facility is attractive and clean for the enjoyment of the citizens and functional for staff to conduct business that meets the service needs of the citizens.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	28,125	30,645	27,102	26,785	-	-	26,785
Maint. & Operations	30,757	34,666	41,509	34,230	-	-	34,230
Supplies	12,856	16,260	14,476	17,000	-	-	17,000
Utilities/Comm.	73,716	78,986	77,154	78,543	-	-	78,543
Vehicle & Fuel	-	100	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	146	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 145,599</b>	<b>\$ 160,657</b>	<b>\$ 160,241</b>	<b>\$ 156,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 156,558</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

No personnel budgeted for this division.

**ADMINISTRATIVE SERVICES  
HUMAN RESOURCES (1101)**

**DIVISIONAL DESCRIPTION**

The mission of the Human Resources Department is to provide quality service to our internal and external customers. The Department is committed to serving our customers with dignity, fairness, honesty, and trust. Our core services include the recruitment and retention of quality staff, a competitive salary and benefits package, management and employee training, administration of benefits, administration of workers compensation and general liability claims, and assistance with employee relations issues.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 184,663	\$ 185,209	\$ 180,947	\$ 210,278	\$ -	\$ -	\$ 210,278
Professional Fees	452	525	8,129	854	-	-	854
Maint. & Operations	8,563	10,315	6,639	10,313	-	-	10,313
Supplies	1,600	1,600	1,572	1,600	-	-	1,600
Utilities/Comm.	1,082	1,295	961	1,668	-	-	1,668
Vehicle & Fuel	-	-	-	-	-	-	-
Training	2,287	2,668	1,372	2,670	-	-	2,670
Capital Outlay	-	-	-	-	-	-	-
Transfers	250	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 198,896</b>	<b>\$ 201,612</b>	<b>\$ 199,619</b>	<b>\$ 227,383</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 227,383</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
HR Manager	1.00	1.00	1.00	1.00	-	-	1.00
HR Generalist	2.00	2.00	2.00	2.00	-	-	2.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**ADMINISTRATIVE SERVICES  
TECHNOLOGY SERVICES (1102)**

**DIVISIONAL DESCRIPTION**

Technology Services is responsible for providing the City of Corinth with a viable, stable, and functional information technology network with which to conduct the City's business with few inconsistencies and minimal down time.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 141,569	\$ 153,692	\$ 143,460	\$ 166,542	\$ -	\$ 20,091	\$ 186,633
Professional Fees	452	525	406	1,690	-	-	1,690
Maint. & Operations	85,871	115,105	119,597	95,036	-	17,910	112,946
Supplies	33,016	32,150	31,819	24,660	-	-	24,660
Utilities/Comm.	4,144	3,766	3,298	3,922	-	-	3,922
Vehicles/Fuel	5,391	2,300	2,865	5,500	-	-	5,500
Training	3,194	2,500	2,434	5,150	-	-	5,150
Capital Outlay	-	-	-	-	-	-	-
Transfers	555	3,082	3,082	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 274,192</b>	<b>\$ 313,120</b>	<b>\$ 306,962</b>	<b>\$ 302,500</b>	<b>\$ -</b>	<b>\$ 38,001</b>	<b>\$ 340,501</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Bridgewave NDR	-	\$ -	\$ 17,910	\$ 17,910	\$ -	\$ 17,910
Tech Services Intern	0.50	-	20,091	20,091	-	20,091
<b>Total Supplemental Budget</b>	<b>0.50</b>	<b>\$ -</b>	<b>\$ 38,001</b>	<b>\$ 38,001</b>	<b>\$ -</b>	<b>\$ 38,001</b>

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Tech. Serv. Manager	1.00	1.00	1.00	1.00	-	-	1.00
Tech. Serv. Specialist	1.00	1.00	1.00	1.00	-	-	1.00
Tech Serv. Intern	0.50	0.50	0.50	0.50	-	0.50	1.00
<b>TOTAL PERSONNEL</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>	<b>0.50</b>	<b>3.00</b>

**ADMINISTRATIVE SERVICES  
MUNICIPAL COURT (1500)**

**DIVISIONAL DESCRIPTION**

The Municipal Court Division of the City of Corinth is dedicated to executing the tasks associated with the administration of a municipal court on behalf of the citizens of Corinth and in accordance with the guidelines set forth by the State of Texas.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 195,498	\$ 211,265	\$ 198,857	\$ 211,690	\$ -	\$ -	\$ 211,690
Professional Fees	52,814	65,495	44,665	49,934	-	-	49,934
Maint. & Operations	6,716	10,450	6,652	9,177	-	-	9,177
Supplies	5,052	13,987	8,832	7,000	-	-	7,000
Utilities/Comm.	3,130	5,250	2,750	2,448	-	-	2,448
Vehicle & Fuel	-	-	-	-	-	-	-
Training	765	3,350	1,813	3,950	-	-	3,950
Capital Outlay	-	-	-	-	-	-	-
Transfers	805	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 264,779</b>	<b>\$ 309,797</b>	<b>\$ 263,570</b>	<b>\$ 284,199</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 284,199</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Court Administrator	1.00	1.00	1.00	1.00	-	-	1.00
Court Clerk	3.00	3.00	3.00	3.00	-	-	3.00
<b>TOTAL PERSONNEL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>4.00</b>



**ADMINISTRATIVE SERVICES  
RECREATION SERVICES (5601)**

**DIVISIONAL DESCRIPTION**

The mission of the Recreation Division is to ensure that the leisure needs of the Corinth community are met. This is accomplished by providing our residents with the opportunities for wholesome, year-round public recreation and leisure services.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 9,065	\$ 226,075	\$ 218,635	\$ 263,245	\$ -	\$ 13,565	\$ 276,810
Professional Fees	55,943	65,341	57,298	65,873	-	-	65,873
Maint. & Operations	57,339	55,265	52,815	62,770	-	-	62,770
Supplies	61,854	79,646	74,434	34,705	(13,565)	-	21,140
Utilities/Comm.	-	108,218	104,717	112,373	-	-	112,373
Vehicle & Fuel	485	3,560	1,377	6,320	-	-	6,320
Training	393	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	3,119	26,396	26,396	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 188,199</b>	<b>\$ 564,501</b>	<b>\$ 535,672</b>	<b>\$ 545,286</b>	<b>\$ (13,565)</b>	<b>\$ 13,565</b>	<b>\$ 545,286</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Seasonal Scorekeepers	0.70	\$ -	\$ 13,565	\$ 13,565	\$ (13,565)	\$ -
<b>Total Supplemental Budget</b>	<b>0.70</b>	<b>\$ -</b>	<b>\$ 13,565</b>	<b>\$ 13,565</b>	<b>\$ (13,565)</b>	<b>\$ -</b>

**UNMET BUDGET NEEDS**

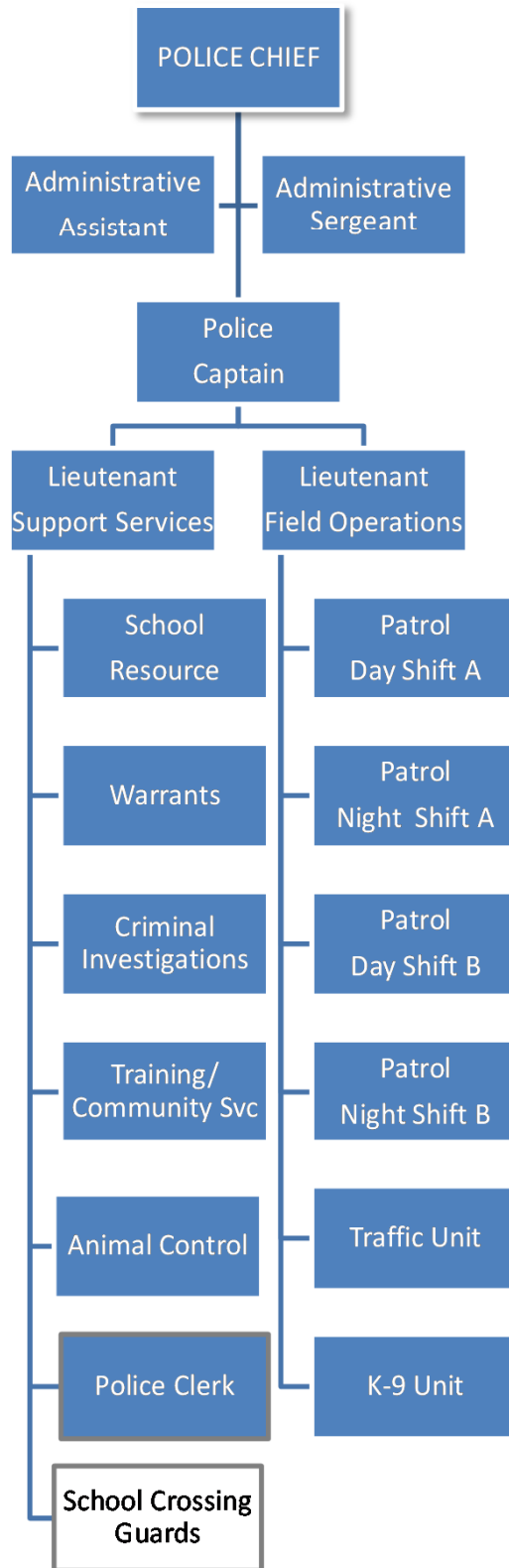
No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Recreation Svcs. Mgr.	1.00	-	-	-	-	-	-
Recreation Prog.Coordinator	-	1.00	1.00	1.00	-	-	1.00
Admin Assistant	1.00	1.00	1.00	1.00	-	-	1.00
Recreation Leader	1.00	-	-	-	-	-	-
Recreation Specialist	1.00	1.00	1.00	1.00	-	-	1.00
Recreation Attendant	1.00	1.50	1.50	1.50	-	-	1.50
Temporary Seasonal	1.30	1.30	1.30	1.30	-	0.70	2.00
<b>TOTAL PERSONNEL</b>	<b>6.30</b>	<b>5.80</b>	<b>5.80</b>	<b>5.80</b>	<b>-</b>	<b>0.70</b>	<b>6.50</b>



## Public Safety Services Police Department Organizational Chart



**PUBLIC SAFETY  
LAW ENFORCEMENT SERVICES**

**DEPARTMENT MISSION**

The Corinth Police Department is committed to excellence in service through innovative and progressive policing methods. We value the trust of our citizens and are committed to carrying out our duties with honor, integrity and pride. Through partnerships and collaborative efforts we will strive to enhance the safety and security in our community.

**CORE VALUES**

Honor, Integrity, Pride, Service

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

- Implemented a new Records Management System as part of the shared governance program to enhance record collection and data analysis.
- Purchased and implemented a new electronic citation system to improve efficiency in police and court operations.
- Completed the Texas Chief's "Best Practices" recognition and accreditation process.
- Continued with management training of all Police Department supervisors for professional development.
- Continued our Community Policing philosophy through our park and walk program and attendance at community events.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

- Utilize the CompStat feature of the new RMS to better analyze statistical data for the purposes of crime reduction and prevention.
- Continue a research and development process for a five year strategic plan for the Police Department.
- Conduct a feasibility study for a new police facility.
- Continue with management training of all Police Department supervisors for professional development.
- Continue our Community Policing philosophy through our park and walk program and attendance at community events.
- Increase pet registrations by providing information through community service events

<b>WORKLOAD MEASURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b>Police</b>				
• Calls for Service	8,366	9,013	9,710	10,195
• Traffic Accidents	406	432	460	480
• Arrest	502	406	440	460
• Citations/Violations	5,362	4,488	5,177	5,450
• Average response time (dispatch to arrival)	6.89	9.00	7.10	7.00
• Average Time on Calls	37.82	30.65	32.40	35.00
• Offenses Assigned	868	911	957	975
• Directed Patrols/Park & Walk & Events	6,854	7,571	13,162	14,000
<b>Animal Control</b>				
• Animals Sheltered	131	151	174	180
• Calls for Service	575	599	624	820
• Animal Bites	25	23	24	25
• Animals returned to owner	32	34	36	45
• Citations issued	27	35	45	50
• Wildlife released	73	67	71	100

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC SAFETY  
POLICE (2200)**

**DIVISIONAL DESCRIPTION**

The Corinth Police Department is dedicated to the professional delivery of law enforcement and public safety services to all stakeholders within our community. The Police Department also consists of the Animal Control Department, which is dedicated to ensuring the health and safety of animals in Corinth.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 2,317,222	\$ 2,346,616	\$ 2,331,820	\$ 2,523,093	\$ (5,000)	\$ -	\$ 2,518,093
Professional Fees	109,368	161,706	152,927	169,229	-	-	169,229
Maint. & Operations	53,305	48,540	53,241	52,280	-	-	52,280
Supplies	45,620	44,590	41,156	43,690	-	-	43,690
Utilities/Comm.	49,035	57,660	54,195	58,488	-	-	58,488
Vehicle & Fuel	82,433	109,340	123,519	111,840	-	26,500	138,340
Training	14,184	11,550	9,657	12,300	-	-	12,300
Capital Outlay	112,991	45,000	45,061	-	-	-	-
Transfers	73,837	35,862	35,862	50,000	-	-	50,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,857,993</b>	<b>\$ 2,860,864</b>	<b>\$ 2,847,438</b>	<b>\$ 3,020,920</b>	<b>\$ (5,000)</b>	<b>\$ 26,500</b>	<b>\$ 3,042,420</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Fuel	-	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Vehicle Maintenance	-	-	6,500	6,500	(5,000)	1,500
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>\$ (5,000)</b>	<b>\$ 21,500</b>

**UNMET BUDGET NEEDS**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Police Officers	4.00	\$ -	\$ 334,124	\$ 334,124	\$ (154,926)	\$ 179,198
Public Relations	-	-	2,000	2,000	-	2,000
Police Clerk	1.00	-	56,761	56,761	-	56,761
Support Sergeant	1.00	-	97,093	97,093	-	97,093
Building Study	-	50,000	-	50,000	-	50,000
	<b>6.00</b>	<b>\$ 50,000</b>	<b>\$ 489,978</b>	<b>\$ 539,978</b>	<b>\$ (154,926)</b>	<b>\$ 385,052</b>

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Police Chief	1.00	1.00	1.00	1.00	-	-	1.00
Captain	1.00	1.00	1.00	1.00	-	-	1.00
Lieutenant	2.00	2.00	2.00	2.00	-	-	2.00
Sergeant	4.00	5.00	5.00	5.00	-	-	5.00
Corporals	2.00	5.00	5.00	5.00	-	-	5.00
Investigator	2.00	2.00	2.00	2.00	-	-	2.00
Police Officer	16.00	10.00	10.00	10.00	-	-	10.00
Clerical	2.00	2.00	2.00	2.00	-	-	2.00
Animal Ctr. Officer	-	-	-	1.50	-	-	1.50
<b>TOTAL PERSONNEL</b>	<b>30.00</b>	<b>28.00</b>	<b>28.00</b>	<b>29.50</b>	<b>-</b>	<b>-</b>	<b>29.50</b>

The 2011-12 budget combines the Police and Animal Control divisions.

**PUBLIC SAFETY  
ANIMAL CONTROL (2201)**

**DIVISIONAL DESCRIPTION**

The Corinth Animal Control Department, in partnership with the citizens of Corinth, is committed to improving the health and safety of animals residing inside the geographical boundaries of the City.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 62,816	\$ 62,113	\$ 62,729	\$ -	\$ -	\$ -	\$ -
Professional Fees	4,442	3,525	3,141	-	-	-	-
Maint. & Operations	1,284	850	1,668	-	-	-	-
Supplies	2,489	750	970	-	-	-	-
Utilities/Comm.	1,063	860	898	-	-	-	-
Vehicle & Fuel	6,407	6,000	4,581	-	-	-	-
Training	505	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	1,124	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 80,130</b>	<b>\$ 74,098</b>	<b>\$ 73,987</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

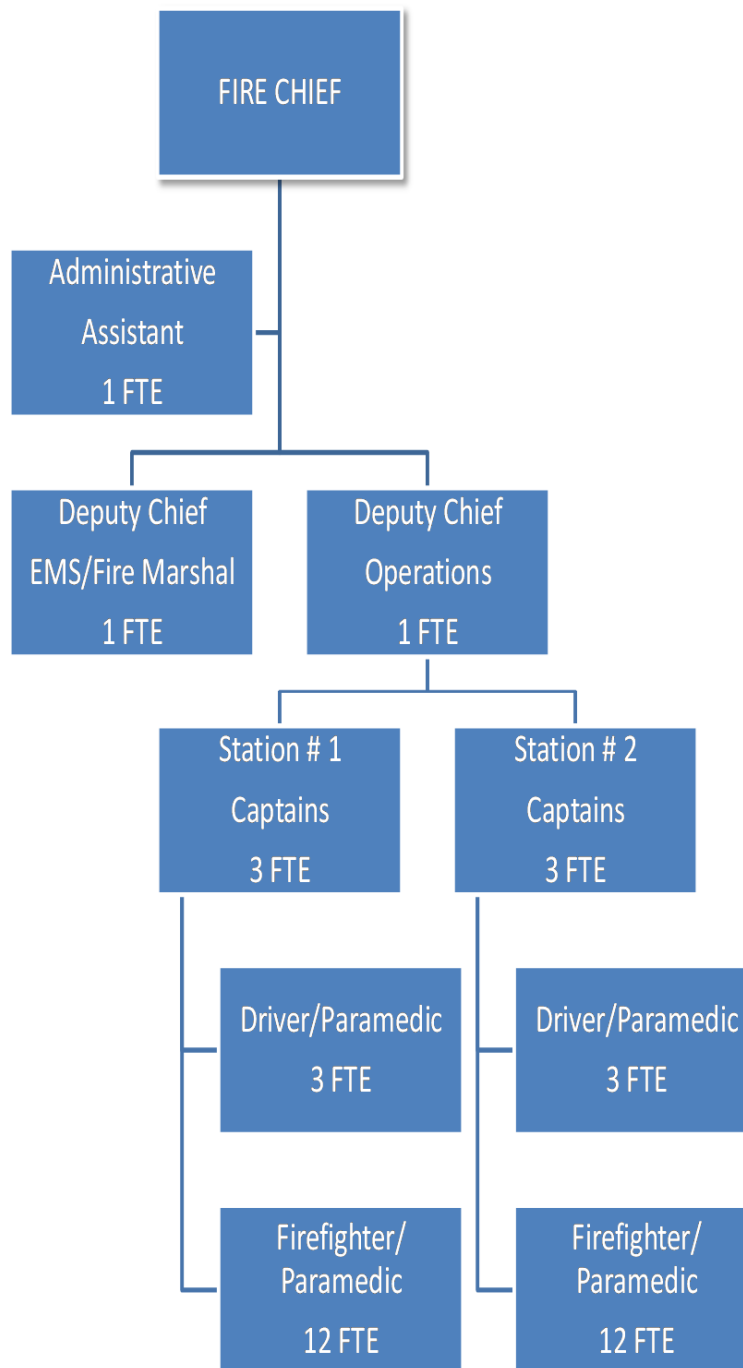
No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
<b>Full-Time Equivalents</b>							
AC Officer	1.00	1.00	1.00	-	-	-	-
P/T AC Officer	0.50	0.50	0.50	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The 2011-12 budget combines the Police and Animal Control divisions.

## Lake Cities Fire Department Organizational Chart



**PUBLIC SAFETY  
FIRE SERVICES (2300)**

**DEPARTMENT MISSION**

---

*We'll Be There- Ready to respond, Compassionate in our care, Safe in our work*

**DEPARTMENT VISION**

---

The Lake Cities Fire Department will be a recognized leader in the development and delivery of professional and innovative emergency and life-safety services.

**CORE VALUES**

---

Loyalty, Respect, Courage

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

---

- Replaced Pumper, 2 Medics, and 3 Command Vehicles
- Training division became certified and started holding state certified training classes
- Reinstated NFPA Physicals for members
- Secured funding for upgrades and updating of airpacks
- With Denton County upgraded and deployed new CAD system and dispatch procedures
- Reduced cost of EMS billing by 5% (saving approximately \$20,000).
- Certified Fire Department as a State Training Facility.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

---

- Training Division will hold state certifying classes for members and outside departments
- Continue NFPA Physicals for members
- Improve training with development and use of Training Facility
- Continue improvements to Emergency Management Plan.
- Work to find solutions for storage space and maintenance needs.
- Meet state mandated requirements for Fire Inspectors

<b>WORKLOAD MEASURES</b>		<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b>Total Calls</b>		2,276	2,350	2,400	2,350
• Fire Calls		850	875	945	890
• Structure fires		52	55	50	53
• EMS Alarms		1,238	1,300	1,150	1,167
• MVAs		240	260	255	240
• Public Education programs	Programs	44	60	60	65
• Routine inspections	company	400	400	400	400
• Training hours	Class hours	8,640	8,640	8,640	8,640
• Response Times	Average	6:09	6:15	6:20	6:15



**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC SAFETY  
FIRE (2300)**

**DIVISIONAL DESCRIPTION**

The Lake Cities Fire Department will be a recognized leader in the development and delivery of professional and innovative emergency and life-safety services.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 3,452,006	\$ 3,495,834	\$ 3,502,818	\$ 3,721,881	\$ (104,523)	\$ -	\$ 3,617,358
Professional Fees	123,336	138,147	116,751	137,686	-	-	137,686
Maint. & Operations	81,985	70,644	67,443	61,413	-	-	61,413
Supplies	188,056	185,820	198,527	168,924	-	-	168,924
Utilities/Comm.	73,483	97,090	82,648	94,974	-	-	94,974
Vehicle & Fuel	106,437	124,016	121,811	117,992	-	-	117,992
Training	28,807	38,614	26,085	43,705	-	-	43,705
Capital Outlay	21,388	64,000	63,829	-	-	-	-
Transfers	43,348	18,622	18,622	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,118,846</b>	<b>\$ 4,232,787</b>	<b>\$ 4,198,534</b>	<b>\$ 4,346,575</b>	<b>\$ (104,523)</b>	<b>\$ -</b>	<b>\$ 4,242,052</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

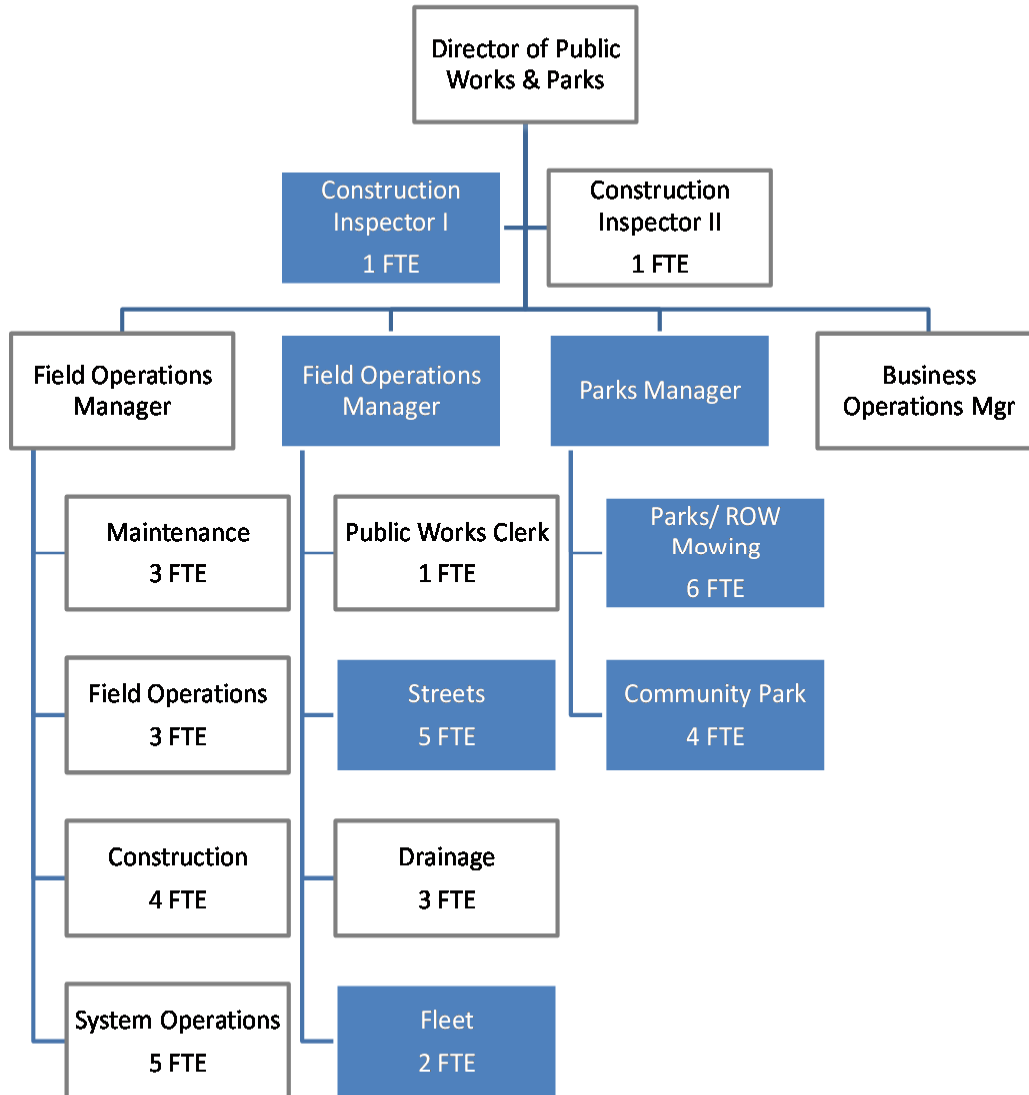
<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Inspection program	-	\$ -	\$ 8,928	\$ 8,928	\$ -	\$ 8,928
Maintenance Building	-	65,000	200	65,200	-	65,200
Training Field Improvements	-	25,000	-	25,000	-	25,000
Chief Engineer(Mechanic)	1.00	75,000	114,445	189,445	-	189,445
	1.00	\$ 165,000	\$ 123,573	\$ 288,573	\$ -	\$ 288,573

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Fire Chief	1.00	1.00	1.00	1.00	-	-	1.00
Deputy Chief	2.00	2.00	2.00	2.00	-	-	2.00
Captain	6.00	6.00	6.00	6.00	-	-	6.00
A.O. Paramedic	6.00	6.00	6.00	6.00	-	-	6.00
Firefighter	24.00	24.00	24.00	24.00	-	-	24.00
Emergency Coord.	1.00	1.00	1.00	1.00	(1.00)	-	-
Admin, Assistant	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>41.00</b>	<b>41.00</b>	<b>41.00</b>	<b>41.00</b>	<b>(1.00)</b>	<b>-</b>	<b>40.00</b>



### Public Works & Parks Maintenance Organizational Chart



**PUBLIC WORKS**

**DEPARTMENT DESCRIPTION**

The General Fund Public Works Department consists of Streets, Fleet Maintenance & Parks Maintenance.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

- Crack sealed all asphalt streets as a step in preventative maintenance.
- Keeping work order response to 85% or higher response in same week of notice.
- Continued Staff training and certification in automotive diagnostics and repairs.
- Maintained a cost effective Fleet Maintenance Department.
- Completed all required BMP'S for "Good Housekeeping" required by TCEQ.
- Converted Corinth Farms trail from soft trail to concrete sidewalk.
- Installed a sidewalk around both sides of the woods Building for additional access.
- Installed a solar Irrigation System at the corner of Church St. and Ford Lane.
- Installed a solar irrigation system at the corner of Church St. and Post Oak Rd.
- Installed landscaping and irrigation at the median sign in the Corinth Parkway at city Hall.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

- Continue with the quarterly street sweeping program.
- Identify and repair all sidewalks which pose a risk to pedestrians (trip hazards).
- Patch all road failures in asphalt subdivisions and crack seal in preparation for fog seal application.
- Continue preventative maintenance program on all vehicles and equipment within budget.
- Purchase AC Recovery equipment to comply with Federal Environmental Law.
- Continue Corinth Farms trail renovation from soft trail to concrete sidewalk.
- Continue Naughton Park improvements to include sidewalks, soft trails, & east side access to property.
- Install one (1) age appropriate play structure at Eagle Pass Park if funds become available.
- Continue the tree replacement program for dead and dying trees at City Hall and all neighborhood parks.
- Continue working with Keep Corinth Beautiful to landscape the front of City Hall.
- Maintain medians and Right of Way at a higher level of maintenance than they have been in previous years

<b>WORKLOAD MEASURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b>Streets</b>				
• Pot holes repaired	4,360	1,000	800	1,000
• Sidewalk Replacement (linear feet)	250	200	180	250
• Street Reconstruction (square yard)	1,000	1,000	500	1,000
• Work Orders	80	100	100	100
• Citizen Requests - Resolved within 5 days	85%	85%	85%	85%
<b>Fleet Maintenance</b>				
• Preventive maintenance services	300	300	300	325
• Vehicle repairs	225	225	200	225
• Equipment repairs	75	100	100	100
• Contract repairs	30	30	25	25
• Fleet size of vehicles and heavy equipment	119	120	120	120
• Average work orders completed weekly	25	25	20	20
<b>Park Maintenance</b>				
• Neighborhood Parks Mowed	192	224	224	224
• Park Acreage maintained	4,745	4,745	4,745	4,745
• Right-of-way miles maintained	6,144	6,144	6,144	6,144
• Athletics fields maintained	800	800	800	800
• Facilities Mowed	96	96	96	96

**PUBLIC WORKS  
FLEET MAINTENANCE (1800)**

**DIVISIONAL DESCRIPTION**

The Fleet Maintenance Division is committed to providing high quality maintenance and repair of City vehicles and equipment. This policy will ensure continued productivity, safe operation, and protection of the investment. The department will continue to manage costs by the use of prudent diagnostic techniques and sound purchasing decision.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 111,808	\$ 119,041	\$ 116,509	\$ 121,158	\$ -	\$ -	\$ 121,158
Professional Fees	2,313	2,618	2,119	3,348	-	-	3,348
Maint. & Operations	2,521	2,232	1,891	1,998	-	-	1,998
Supplies	4,746	5,870	5,330	6,780	-	-	6,780
Utilities/Comm.	2,924	3,664	3,460	3,358	-	-	3,358
Vehicle & Fuel	74,956	10,138	12,506	10,138	-	-	10,138
Training	-	-	-	-	-	-	-
Capital Outlay	-	12,250	-	-	-	-	-
Transfers	205	1,640	1,640	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 199,472</b>	<b>\$ 157,453</b>	<b>\$ 143,455</b>	<b>\$ 146,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146,780</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalent</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Fleet Superintendent	1.00	1.00	1.00	1.00	-	-	1.00
Mechanic I	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>2.00</b>

**PUBLIC WORKS  
STREETS (4800)**

**DIVISIONAL DESCRIPTION**

The Streets Division is committed to enhancing the quality of life in the City through the proactive maintenance of the City's transportation system. All of our efforts will be made with a strong commitment to customer service.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 424,272	\$ 434,773	\$ 420,177	\$ 449,698	\$ -	\$ -	\$ 449,698
Professional Fees	47,889	34,982	25,096	34,346	-	-	34,346
Maint. & Operations	47,663	47,545	32,190	51,671	-	-	51,671
Supplies	13,894	30,475	16,296	20,004	-	-	20,004
Utilities/Comm.	135,060	141,053	140,083	154,287	-	-	154,287
Vehicle & Fuel	7,902	28,283	23,015	28,200	-	-	28,200
Training	398	1,404	561	1,400	-	-	1,400
Capital Outlay	-	-	-	-	-	-	-
Transfers	9,426	26,025	26,025	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 686,504</b>	<b>\$ 744,540</b>	<b>\$ 683,444</b>	<b>\$ 739,606</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 739,606</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Superintendent	1.00	1.00	1.00	1.00	-	-	1.00
Inspector I	1.00	1.00	1.00	1.00	-	-	1.00
Field Ops. Manager	1.00	1.00	1.00	1.00	-	-	1.00
Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Heavy Equip Operator	1.00	1.00	1.00	1.00	-	-	1.00
Light Equip Operator	1.00	1.00	1.00	1.00	-	-	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>-</b>	<b>7.00</b>

**PUBLIC WORKS  
PARK MAINTENANCE (5600)**

**DIVISIONAL DESCRIPTION**

The mission of the Parks Division is to ensure that the park needs of the Corinth community are met. This is accomplished by providing our residents with the opportunities for wholesome, year-round public recreation and leisure services.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 829,918	\$ 561,496	\$ 537,763	\$ 654,580	\$ (119,067)	\$ -	\$ 535,513
Professional Fees	13,206	14,395	12,903	12,713	-	-	12,713
Maint. & Operations	53,470	78,686	83,954	48,936	-	-	48,936
Supplies	28,193	31,725	28,978	32,225	-	-	32,225
Utilities/Comm.	138,563	25,947	22,997	21,690	-	-	21,690
Vehicle & Fuel	18,879	46,694	39,356	46,694	-	-	46,694
Training	946	3,250	948	3,250	-	-	3,250
Capital Outlay	-	-	107	-	-	40,000	40,000
Transfers	13,100	14,782	14,782	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,096,276</b>	<b>\$ 776,975</b>	<b>\$ 741,789</b>	<b>\$ 820,088</b>	<b>\$ (119,067)</b>	<b>\$ 40,000</b>	<b>\$ 741,021</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Park Improvements	-	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

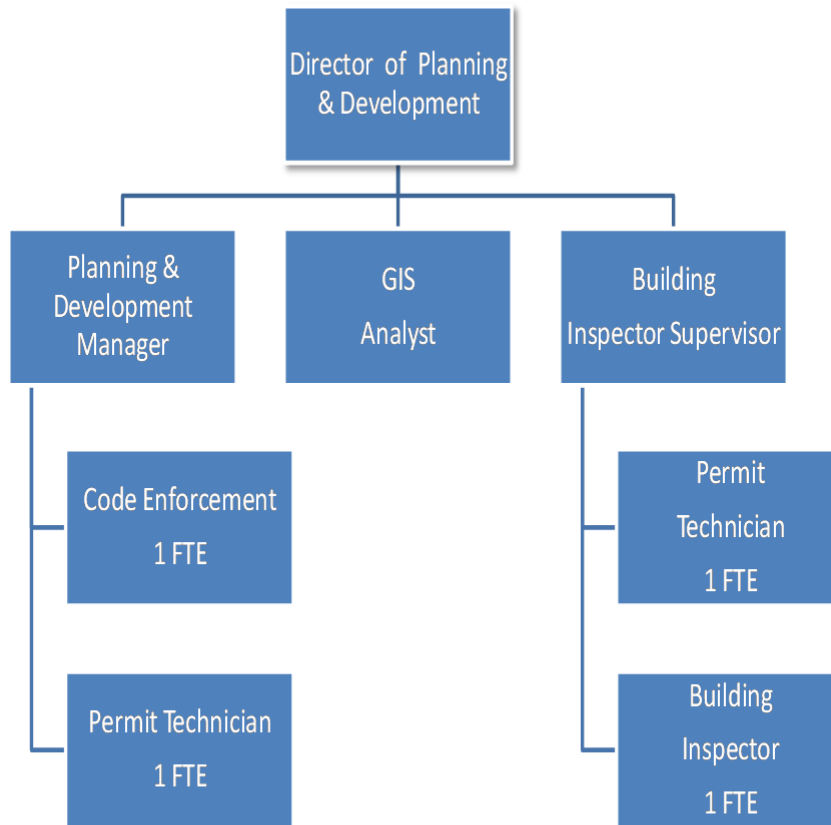
**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Director	1.00	1.00	1.00	1.00	(1.00)	-	-
Parks/Facilities Mgr	1.00	1.00	1.00	1.00	-	-	1.00
Crew Leader	2.00	2.00	2.00	2.00	-	-	2.00
Maintenance Worker	8.00	8.00	8.00	8.00	-	-	8.00
<b>TOTAL PERSONNEL</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>(1.00)</b>	<b>-</b>	<b>11.00</b>





# General Fund Planning & Development Organizational Chart



**PLANNING & DEVELOPMENT**

**DEPARTMENT DESCRIPTION**

The Planning & Development Department consists of Community Development & Planning.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

- Completion of the Comprehensive Plan.
- Amended the Gas Well Ordinance.
- Updated the Land Use Plan.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

- Complete the Development Code rewrite.
- Implement the Irrigation Ordinance.
- Adopt the 2009 Building Codes

<b>WORKLOAD MEASURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b><i>Community Development</i></b>				
• Permit Issued	600	450	600	550
• Plans Submitted	132	100	100	100
• Annual Phone Calls Received	18,000	18,000	13,000	18,000
• Contractor Registrations	100	100	100	100
• Health Inspections	50	50	50	50
• Plan Reviews Completed	130	70	80	75
• Completed Inspections	1,450	1,300	1,450	1,350
• Code Enforcement Inspections	2,100	2,000	2,200	2,100
<b><i>Planning</i></b>				
• Plats	20	20	20	18
• Site Plan	15	15	15	17
• Zoning	8	8	8	9
• New Ordinance Development	5	5	5	6
• GIS Requests	175	160	190	175
• Processed Projects	45	45	45	40
• Ordinance Updates	5	5	5	4
• GIS Project Request Completion	175	160	190	175
• Development Meeting completion	15	20	20	17

**PLANNING & DEVELOPMENT  
PLANNING (1400)**

**DIVISIONAL DESCRIPTION**

The mission of the Planning Department is to provide the highest quality professional services in the areas of short and long-range planning, and to encourage the development of safe, accessible, and attractive properties that enhance property values within the City of Corinth.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 313,999	\$ 286,943	\$ 285,274	\$ 337,518	\$ (63,490)	\$ -	\$ 274,028
Professional Fees	41,620	24,326	16,760	64,238	-	-	64,238
Maint. & Operations	9,258	16,723	12,075	21,410	-	-	21,410
Supplies	1,668	20,060	9,968	7,500	-	-	7,500
Utilities/Comm	1,403	3,280	1,156	1,950	-	-	1,950
Vehicle & Fuel	179	515	39	-	-	-	-
Training	-	2,900	-	3,000	-	-	3,000
Capital Outlay	-	-	-	-	-	-	-
Transfers	194,152	26,984	26,984	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 562,280</b>	<b>\$ 381,731</b>	<b>\$ 352,257</b>	<b>\$ 435,616</b>	<b>\$ (63,490)</b>	<b>\$ -</b>	<b>\$ 372,126</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Planning Director	1.00	1.00	1.00	1.00	-	-	1.00
Senior Planner	1.00	1.00	1.00	1.00	-	-	1.00
GIS Analyst	1.00	1.00	1.00	1.00	-	-	1.00
Planning Technician	1.00	1.00	1.00	1.00	(1.00)	-	-
<b>TOTAL PERSONNEL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>(1.00)</b>	<b>-</b>	<b>3.00</b>

**PLANNING & DEVELOPMENT  
COMMUNITY DEVELOPMENT (1401)**

**DIVISIONAL DESCRIPTION**

The mission of the Development Division is to protect the health, safety, property, and welfare of the residents, property owners, and visitors of the City of Corinth. This is accomplished by aggressively enforcing the codes and ordinances adopted by the City.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 314,387	\$ 312,710	\$ 302,636	\$ 313,860	\$ -	\$ -	\$ 313,860
Professional Fees	17,188	33,816	18,646	46,510	-	-	46,510
Maint. & Operations	6,126	5,425	6,902	3,596	-	-	3,596
Supplies	3,204	3,762	3,818	4,644	-	-	4,644
Utilities/Comm.	3,180	4,108	4,006	5,464	-	-	5,464
Vehicle & Fuel	2,744	9,273	4,950	9,000	-	-	9,000
Training	1,507	1,405	1,509	1,225	-	-	1,225
Capital Outlay	-	-	-	-	-	-	-
Transfers	4,786	11,580	11,580	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 353,122</b>	<b>\$ 382,079</b>	<b>\$ 354,046</b>	<b>\$ 384,299</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 384,299</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

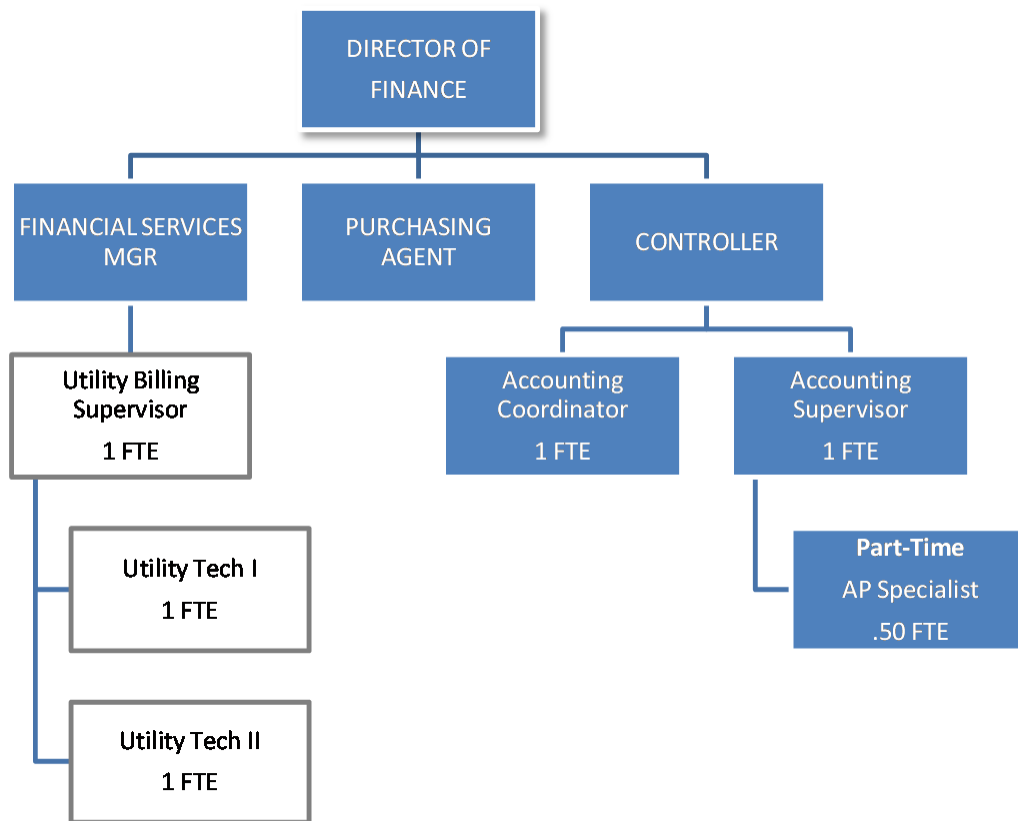
**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Building Official	1.00	-	-	-	-	-	-
Inspector	2.00	2.00	2.00	2.00	-	-	2.00
Permit Technician	2.00	2.00	2.00	2.00	-	-	2.00
Code Enf. Officer	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>-</b>	<b>5.00</b>

# General Fund Finance Department Organizational Chart



**FINANCE SERVICES**

**DEPARTMENT DESCRIPTION**

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The Finance Services Department consists of Accounting, Budget, and Purchasing.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

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- Received State Comptroller Leadership Circle award recognizing local governments that strive to meet a high standard for financial transparency on-line.
- Received Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year beginning October 1, 2010.
- Conducted a three year rate study for Water and Wastewater rates.
- Developed and implemented new chart of accounts structure.
- Reviewed and developed new fixed asset tracking procedures.
- Implemented Collection Services for Accounts Receivable
- Implemented time entry for the Payroll process.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

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- Develop a balanced budget which incorporates the organizations basic platform for operations on which to build future needs.
- Implement cross-training program.
- Implement new fixed asset tracking procedure.

<b>WORKLOAD MEASURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
• Accounts Payable documents processed per year	6,728	6,800	4,469	4,500
• Accounts Payable checks issued per year	3,654	3,700	2,522	2,600
• Budget transfers per year	50	50	31	50
• Accounts Receivable billed per year	\$1,684,118	\$1,771,589	\$2,065,214	\$1,707,774
• Vendor invoices processed within 30 days	98%	98%	98%	99%
• Accounts Receivable collection rate	98%	98%	98%	98%

**FINANCE SERVICES  
FINANCE (1100)**

**DIVISIONAL DESCRIPTION**

The Finance Division is committed to providing the highest quality financial management, support, fiduciary oversight, and public accountability to the citizens and community of Corinth and its designated officials.

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 519,290	\$ 522,784	\$ 526,835	\$ 569,851	\$ -	\$ -	\$ 569,851
Professional Fees	12,480	10,178	6,485	11,088	-	-	11,088
Maint. & Operations	27,353	15,273	13,492	21,995	-	-	21,995
Supplies	5,413	8,117	8,330	4,915	-	-	4,915
Utilities/Comm.	2,783	2,794	2,666	3,816	-	-	3,816
Vehicle & Fuel	-	-	-	-	-	-	-
Training	2,242	5,662	5,220	4,520	-	-	4,520
Capital Outlay	-	15,400	15,515	-	-	-	-
Transfers	326	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 569,887</b>	<b>\$ 580,208</b>	<b>\$ 578,543</b>	<b>\$ 616,185</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 616,185</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

<b>Package Title</b>	<b>One-Time</b>		<b>On-Going</b>	<b>Total</b>	<b>Savings</b>	<b>Total</b>
	<b>FTE</b>	<b>Cost</b>	<b>Cost</b>	<b>Cost</b>		<b>Net Cost</b>
Restore A/P Specialist	0.50	\$ -	\$ 17,519	\$ 17,519	\$ (17,519)	\$ -
<b>Total</b>	0.50	\$ -	\$ 17,519	\$ 17,519	\$ (17,519)	\$ -

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Director	1.00	1.00	1.00	1.00	-	-	1.00
Budget Manager	1.00	-	-	-	-	-	-
Financial Serv. Manager	1.00	1.00	1.00	1.00	-	-	1.00
Controller	1.00	1.00	1.00	1.00	-	-	1.00
Purchasing Agent	1.00	1.00	1.00	1.00	-	-	1.00
Acct. Coordinator	-	1.00	1.00	1.00	-	-	1.00
AP Specialist	1.00	0.50	0.50	0.50	-	-	0.50
Accounting Supervisor	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>7.00</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>-</b>	<b>-</b>	<b>6.50</b>





# Debt Service Fund

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The Debt Service Fund, also known as interest and sinking fund, was established by ordinance authorizing the issuance of bonds and providing for the payment of bond principal and interest as they come due. In the General Obligation Debt Service Fund, an ad valorem (property) tax rate and tax levy is required to be computed and levied that will be sufficient to produce the money to satisfy annual debt service requirements.

## DEBT MANAGEMENT SUMMARY

- A. **Debt Issuance.** The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a city. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects to provide for the general good, for capital equipment or other long term assets.
- B. **Disclosure.** Full disclosure of operations will be made to the bond rating agencies and other depositories of financial information as required by the Securities and Exchange Commission (SEC) Rule 15c2-12, specifically, Texas Municipal Advisory Council (State Information Depository).
- C. **Rating Agency Communication.** The City staff will seek to maintain and improve its current bond rating so its borrowing costs are reduced to a minimum and its access to credit preserved. The City staff, with assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Official Statements, and will take responsibility for the accuracy of all information released.
- D. **Federal Requirements.** The City will maintain procedures to comply with arbitrage rebate and other federal requirements.
- E. **Debt Limit.** The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Corinth's proposed rate of \$.59292 per \$100 valuation falls well below this limit.
- F. **Bond Ratings.** Corinth's bonds currently have the following ratings: Moody's – A2; Standard & Poor's – AA-.

**SUMMARY OF RESOURCES & EXPENDITURES  
DEBT SERVICE FUND  
2011-12**

**RESOURCE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Ad Valorem Taxes	\$ 1,952,720	\$ 1,963,567	\$ 1,979,358	\$ 1,994,821	\$ -	\$ -	\$ 1,994,821
Interest Income	12,880	-	9,000	-	-	-	-
Transfer In	421,220	793,232	793,232	45,934	-	-	45,934
<b>TOTAL REVENUES</b>	<b>\$ 2,386,820</b>	<b>\$ 2,756,799</b>	<b>\$ 2,781,590</b>	<b>\$ 2,040,755</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,040,755</b>
Use of Fund Balance	-	-	-	324,071			324,071
<b>TOTAL RESOURCES</b>	<b>\$ 2,386,820</b>	<b>\$ 2,756,799</b>	<b>\$ 2,781,590</b>	<b>\$ 2,364,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,364,826</b>

**EXPENDITURE SUMMARY**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Debt Service	\$ 2,341,787	\$ 2,297,463	\$ 2,297,463	\$ 2,339,826	\$ -	\$ -	\$ 2,339,826
Paying Agent Fees	6,877	25,000	6,317	25,000	-	-	25,000
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,348,664</b>	<b>\$ 2,322,463</b>	<b>\$ 2,303,780</b>	<b>\$ 2,364,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,364,826</b>

**ESTIMATED AD VALOREM TAX COLLECTIONS & DISTRIBUTION  
2011-12**

Assessed Valuation for 2010		\$	1,368,721,005
Gain/(Loss) in Value			21,785,924
Net Assessed Valuation for 2011		<b>\$</b>	<b>1,390,506,929</b>

**GENERAL FUND:**

Tax Rate Per \$100 valuation		x	0.44789
			6,227,941
Estimated Collections		x	100.00%
<b>TOTAL REVENUE</b>			<b>\$ 6,227,941</b>

**GENERAL DEBT SERVICE FUND:**

Tax Rate Per \$100 valuation		x	0.14346
			1,994,821
Estimated Collections		x	100.00%
<b>TOTAL REVENUE</b>			<b>\$ 1,994,821</b>

DISTRIBUTION	2010-11 BUDGET	2011-12 ADOPTED	2011-12 REVENUE	PERCENT
General Fund	\$ 0.44946	\$ 0.44789	\$ 6,227,941	75.74%
General Debt Service Fund	0.14346	0.14346	1,994,821	24.26%
<b>TOTAL</b>	<b>\$ 0.59292</b>	<b>\$ 0.59135</b>	<b>\$ 8,222,762</b>	<b>100.00%</b>

**GENERAL LONG-TERM DEBT  
2011-12**

Issue	Interest Rate	Issue Date	Final Maturity	Original Amount of Issue	Gross Amount outstanding at 9/30/11
<b>1999 General Obligation</b> Proceeds to be used to (i) construct, reconstruct and improve streets within the City, (ii) provide a new city hall by acquiring or constructing, or both, a suitable facility for such purpose, (iii) construct park improvements, (iv) and to pay the costs of issuance associated with the sale of the bonds.	4.15 to 5.00	04-15-1999	02-15-2014	\$ 7,000,000	\$ 1,205,000
<b>2001 General Obligation</b> Proceeds to be used for street improvements and to pay the costs of issuance associated with the sale of the bonds.	4.25 to 6.25	02-15-2001	02-15-2016	2,000,000	560,000
<b>2005 General Obligation Refunding</b> Proceeds to be used to (i) refund a portion of the City's outstanding ad valorem tax debt in order to lower the overall debt service requirements of the City, and (ii) to pay the costs associated with the issuance of the bonds.	4.00 to 4.25	12-1-2005	02-15-2020	5,080,000	4,140,000
<b>2007 General Obligation Refunding</b> Proceeds to be used to (i) refund a portion of the City's outstanding ad valorem tax debt in order to lower the overall debt service requirements of the City, and (ii) to pay the costs associated with the issuance of the bonds.	3.78 to 4.49	02-1-2007	02-15-2021	5,250,000	4,955,000
<b>2007 Certificates of Obligation</b> Proceeds to be used for (i) constructing and improving streets and roads, (ii) constructing, installing improvements to the City's waterworks and sanitary sewer system, (iii) computer and technology equipment and upgrades for the City's information technology and communication systems, (iv) acquiring and installing security and fire suppression systems for City buildings, (v) legal, fiscal and engineering fees in connection with such projects and (vi) pay costs associated with the issuance of the bonds.	4.50 to 5.25	08-15-2007	02-15-2027	24,020,000	20,060,000
<b>2010 Certificates of Obligation</b> Proceeds to be used to (i) purchase replacement vehicles and equipment for the Fire department, and (ii) pay costs associated with the issuance of the bonds.	3.43 to 3.84	05-14-2010	02-15-2020	1,500,000	1,310,000
				<b>\$ 44,850,000</b>	<b>\$ 32,230,000</b>

**GENERAL DEBT SERVICE REQUIREMENTS  
2011-12**

**General Fund (Tax Supported)**

		Principal & Interest Requirements for 2011-12		
Issue		Principal	Interest	Total
1999	General Obligation	\$ 385,000	\$ 44,874	\$ 429,874
2001	General Obligation	100,000	23,563	123,563
2005	General Obligation Refunding	390,000	124,274	514,274
2007	General Obligation Refunding	202,125	164,388	366,513
2007	Certificates of Obligation	252,000	408,951	660,951
2010	Certificates of Obligation	205,000	39,651	244,651
		<b>\$ 1,534,125</b>	<b>\$ 805,701</b>	<b>\$ 2,339,826</b>

**Water/Wastewater**

		Principal & Interest Requirements for 2011-12		
Issue		Principal	Interest	Total
2005	General Obligation Refunding	\$ 110,000	\$ 35,052	\$ 145,052
2007	General Obligation Refunding	42,875	34,870	77,745
2007	Certificates of Obligation	423,000	456,705	879,705
		<b>\$ 575,875</b>	<b>\$ 526,627</b>	<b>\$ 1,102,502</b>

**Storm Drainage**

		Principal & Interest Requirements for 2011-12		
Issue		Principal	Interest	Total
2007	Certificates of Obligation	\$ 120,000	\$ 114,769	\$ 234,769
		<b>\$ 120,000</b>	<b>\$ 114,769</b>	<b>\$ 234,769</b>

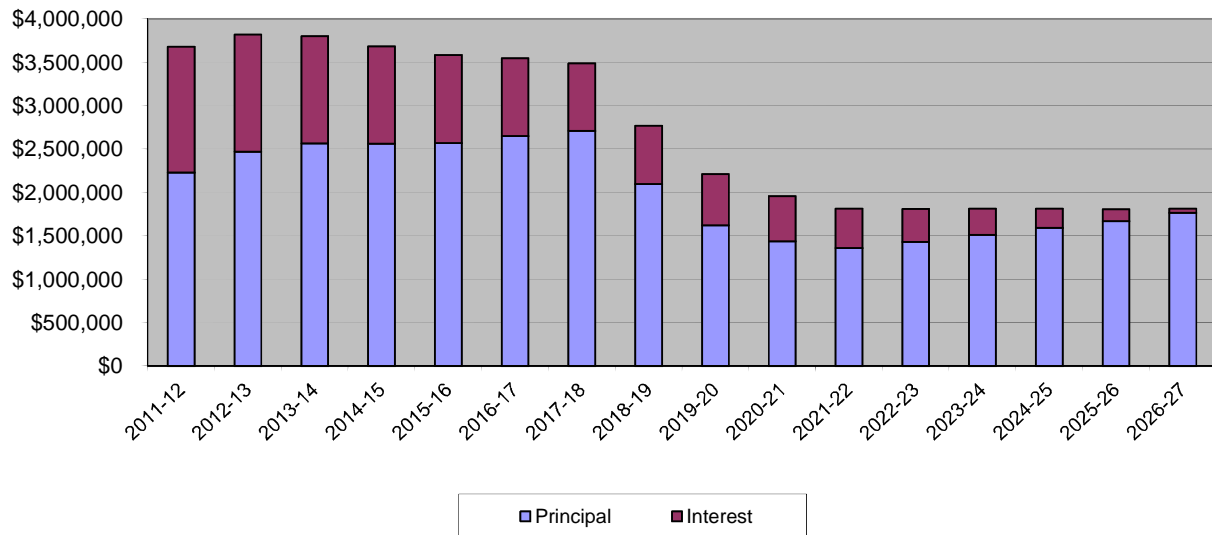
**GRAND TOTAL**

<b>\$ 2,230,000</b>	<b>\$ 1,447,097</b>	<b>\$ 3,677,097</b>
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**GENERAL LONG-TERM DEBT  
PRINCIPAL & INTEREST REQUIREMENTS  
AS OF OCTOBER 1, 2011**

Year	General Debt Principal	General Debt Interest	Total General Debt	Water/ Wastewater Debt	Drainage Debt	General Fund (Tax Supported) Debt
2011-12	\$ 2,230,000	\$ 1,447,096	\$ 3,677,096	\$ 1,102,501	\$ 234,769	\$ 2,339,826
2012-13	2,470,000	1,347,320	3,817,320	1,039,340	233,944	2,544,036
2013-14	2,565,000	1,236,387	3,801,387	1,040,565	227,694	2,533,128
2014-15	2,560,000	1,123,592	3,683,592	1,119,962	226,319	2,337,311
2015-16	2,570,000	1,010,913	3,580,913	1,126,094	224,694	2,230,125
2016-17	2,650,000	894,857	3,544,857	1,147,546	222,819	2,174,492
2017-18	2,710,000	777,662	3,487,662	1,159,410	221,147	2,107,105
2018-19	2,095,000	673,752	2,768,752	1,016,497	214,713	1,537,542
2019-20	1,620,000	591,736	2,211,736	928,742	213,075	1,069,919
2020-21	1,435,000	522,652	1,957,652	900,491	206,231	850,930
2021-22	1,360,000	453,863	1,813,863	883,532	198,825	731,506
2022-23	1,430,000	380,625	1,810,625	882,699	200,688	727,238
2023-24	1,510,000	303,450	1,813,450	894,638	197,156	721,656
2024-25	1,590,000	222,075	1,812,075	899,081	193,363	719,631
2025-26	1,670,000	136,500	1,806,500	828,131	189,306	789,063
2026-27	1,765,000	46,331	1,811,331	841,525	189,856	779,950
<b>TOTAL</b>	<b>\$ 32,230,000</b>	<b>\$ 11,168,811</b>	<b>\$ 43,398,811</b>	<b>\$ 15,810,754</b>	<b>\$ 3,394,599</b>	<b>\$ 24,193,458</b>

**2011-2027 GENERAL DEBT SERVICE  
PRINCIPAL AND INTEREST REQUIREMENTS**



\*Includes principal & interest to be paid by the Water, Wastewater and Drainage Funds.

# Utility Fund

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The Utility Fund is the fund used to account for water, wastewater, and garbage collection services for the residents of the City of Corinth and the billing and collection of the charges that customers pay for these services. The Utility Fund is also charged with maintaining City infrastructure critical to the delivery of utility service. Accrual based accounting is used for the Utility Fund; with depreciation and bad debt expenses not being included as budgeted expenditures. The City of Corinth's Utility Fund is financed and operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges. Operations in this fund are not dependent on tax revenue like that of the General Fund and the fund provides an annual administrative allocation to the General Fund for all administrative duties performed by General Fund supported employees on behalf of the Utility Fund.

## **Major Revenue Summary:**

Operating revenues are determined by the water and wastewater rates as well as the volume of water sold and wastewater treated. These revenues are highly influenced by weather patterns. Hot, dry summers result in high water sales, which to a certain extent, also generate higher wastewater revenues. A water/wastewater rate study was done this past February and the City Council adopted a three-year financial plan and the corresponding rate structure for the City this past April. The 2011-12 budget incorporates the new rates and assumes another normal year with proposed revenue from water sales of \$6,035,916. Residential wastewater



treatment charges are determined by a winter average process that takes the lowest three winter months of water consumption to determine a baseline wastewater treatment demand. The winter weather, when wet, drives lower wastewater charges for the year, when dry, it drives higher charges. The 2011-12 budgeted wastewater revenue is budgeted at \$4,311,490.

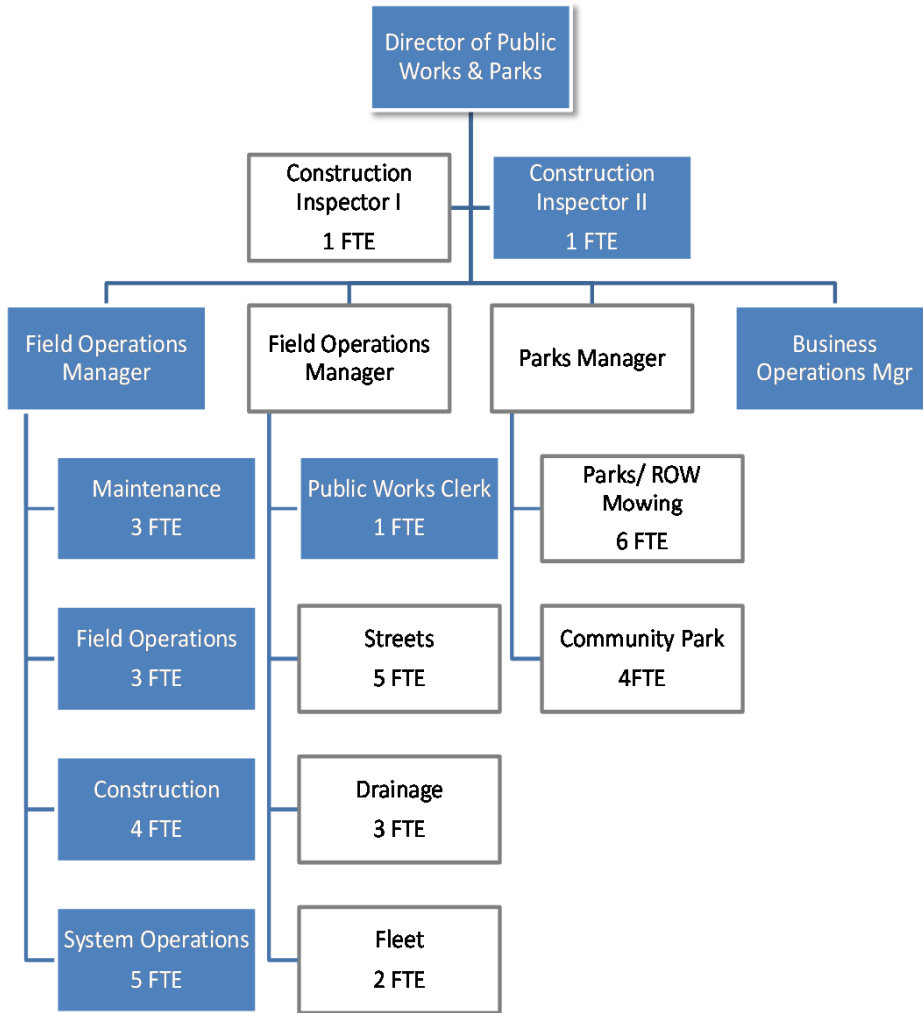
## **Major Expenditure Summary:**

The total cost for Utility Fund services for fiscal year 2011-12 is \$11,281,300. Operating expenses are dominated by contractual payments for 1) the purchase of water for resale and City use from the Upper Trinity Regional Water District; 2) wastewater treatment from Upper Trinity Regional Water District and the City of Denton. Solid Waste collection is a pass-through cost billed by the City with minimal net effect on the budget.





## Public Works & Parks Maintenance Organizational Chart



**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND  
SUMMARY OF RESOURCES  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Water Charges	\$ 5,780,756	\$ 6,227,478	\$ 6,881,667	\$ 6,035,916	\$ -	\$ -	\$ 6,035,916
<b>Water Subtotal</b>	\$ 5,780,756	\$ 6,227,478	\$ 6,881,667	\$ 6,035,916	\$ -	\$ -	\$ 6,035,916
Wastewater Disposal Charges	\$ 4,061,790	\$ 3,950,770	\$ 4,047,272	\$ 4,311,490	\$ -	\$ -	\$ 4,311,490
<b>Wastewater Subtotal</b>	\$ 4,061,790	\$ 3,950,770	\$ 4,047,272	\$ 4,311,490	\$ -	\$ -	\$ 4,311,490
Garbage Tax Revenue	\$ 67,197	\$ 70,000	\$ 67,783	\$ 70,000	\$ -	\$ -	\$ 70,000
Garbage Billing Fees	19,266	20,000	19,591	20,000	-	-	20,000
Garbage Revenue-Regular	744,057	780,000	743,831	802,000	-	-	802,000
Garbage Revenue-Seniors	71,448	70,000	80,385	70,000	-	-	70,000
<b>Garbage Subtotal</b>	\$ 901,968	\$ 940,000	\$ 911,590	\$ 962,000	\$ -	\$ -	\$ 962,000
Public Improvement Inspec.	\$ 16,322	\$ 1,200	\$ 10,200	\$ 10,000	\$ -	\$ -	\$ 10,000
<b>Inspections Subtotal</b>	\$ 16,322	\$ 1,200	\$ 10,200	\$ 10,000	\$ -	\$ -	\$ 10,000
Penalties & Late Charges	\$ 162,139	\$ 130,000	\$ 154,299	\$ 130,000	\$ -	\$ -	\$ 130,000
Reconnect Fees	48,725	45,000	49,925	45,000	-	-	45,000
Water Tap Fees	52,950	18,000	63,865	50,000	-	-	50,000
Wastewater Tap Fees	41,140	15,000	42,350	35,000	-	-	35,000
Service fees	13,773	12,000	13,200	12,000	-	-	12,000
CSI Fees	-	400	-	-	-	-	-
<b>Charges &amp; Fees Subtotal</b>	\$ 318,727	\$ 220,400	\$ 323,639	\$ 272,000	\$ -	\$ -	\$ 272,000
Investment Income	\$ 26,168	\$ 15,000	\$ 17,767	\$ 10,000	\$ -	\$ -	\$ 10,000
Investment Gain/(Loss)	-	-	-	-	-	-	-
Interest Income	318	600	201	185	-	-	185
Miscellaneous Income	8,294	-	5,510	10,000	-	-	10,000
NSF Fees	3,100	2,000	2,730	2,000	-	-	2,000
CC Processing Fees	30,861	30,000	32,422	30,000	-	-	30,000
Gain on Sale of Fixed Assets	-	-	-	-	-	-	-
<b>Other Revenue Subtotal</b>	\$ 68,741	\$ 47,600	\$ 58,629	\$ 52,185	\$ -	\$ -	\$ 52,185
General Fund Administrative Fee	\$ 106,262	\$ 82,063	\$ 82,063	\$ 103,021	\$ -	\$ -	\$ 103,021
Drainage Administrative Fee	15,620	9,872	9,872	15,381	-	-	15,381
Transfer from Other Funds	-	-	84,799	-	-	-	-
Developer Contribution	770,344	-	-	-	-	-	-
<b>Transfers In Subtotal</b>	\$ 892,226	\$ 91,935	\$ 176,734	\$ 118,402	\$ -	\$ -	\$ 118,402
<b>TOTAL REVENUES</b>	\$ 12,040,531	\$ 11,479,383	\$ 12,409,732	\$ 11,761,993	\$ -	\$ -	\$ 11,761,993
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	\$ 12,040,531	\$ 11,479,383	\$ 12,409,732	\$ 11,761,993	\$ -	\$ -	\$ 11,761,993

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND  
SUMMARY OF EXPENDITURES  
2011-12**

**EXPENDITURE SUMMARY**

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Water/Wastewater	\$ 9,968,145	\$ 9,853,303	\$ 9,239,451	\$ 9,998,831	\$ -	\$ -	\$ 9,998,831
Utility Billing	252,836	334,579	302,765	340,469	-	-	340,469
Garbage	842,021	942,000	857,882	942,000	-	-	942,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,063,002</b>	<b>\$ 11,129,882</b>	<b>\$ 10,400,098</b>	<b>\$ 11,281,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,281,300</b>
<b>EXCESS/(DEFICIT)</b>	<b>\$ 977,529</b>	<b>\$ 349,501</b>	<b>\$ 2,009,634</b>	<b>\$ 480,693</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 480,693</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Water/Wastewater	23.00	21.00	21.00	21.00	-	-	21.00
Utility Billing	3.00	3.00	3.00	3.00	-	-	3.00
Garbage	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>26.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>-</b>	<b>-</b>	<b>24.00</b>

**UTILITY FUND**

**DEPARTMENT MISSION**

The Utility Fund consists of Water, Wastewater, Utility Billing and Garbage Operations.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

- Monitored and reduced inflow and infiltration into the sewer system.
- Continued cleaning and video inspections of sewer lines. (124,543.2' videoed)
- Continued manhole rehab and repairs.
- Started backflow prevention testing.
- Changed Braewood and Barrel Strap Lift Stations from telephone line to wireless modem connection.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

- Continue monitoring and reducing inflow and infiltration into the sewer system.
- Establish a meter shop in house for repair and testing of meters.
- Install Awnings over all control panels over lift stations, which are exposed to elements.
- Purchase backup generator which can power all lift stations for emergency power.
- Complete installation of wastewater metering stations to the City of Denton.
- Complete changing Flygt Stations from telephone line to wireless modem connections.
- Continue video inspections of sewer lines.
- Continue manhole rehab and repairs.
- Install and/or replace water line valves that are needed.

<b>WORKLOAD MEASURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
<b>Water</b>				
• Work Orders	18,000	20,000	20,000	22,000
• Main line repairs	7	10	5	10
• Average customer outage time (minutes)	120	120	120	120
• Meter sets	20	30	40	50
• Leak Checks	350	500	500	500
• Rereads	900	1,000	1,200	1,200
• Replace meter box/lids	30	150	130	150
• Replaced Transponders	1,400	50	70	50
<b>Wastewater</b>				
• Customer accounts	6,698	6,698	6,715	6,825
• Purchased Water	1.5 BG	1.5 BG	1.2 BG	1.5 BG
• Treated wastewater	415 MG	410 MG	400 MG	410 MG
• Lift stations maintained	13	13	13	13
• Pump Stations Maintained	2	2	2	2
• Storage tanks maintained	5	5	5	5
• Coliform Samples	350	350	350	350
• C12 Residual Tests	3,000	3,500	3,500	3,500
• Dead-End Water Mains Flushed	500	500	500	500
• After hours emergency alarms	20	25	20	25
• Pumps repaired	20	30	5	5
• Check valves cleaned	80	150	100	150
• Pumps serviced	20	30	20	30
• Amp draws taken	1,500	3,500	200	1,500
<b>Utility Billing</b>				
• Electronic payments	23,000	23,000	23,000	23,000
• Web payments	3,800	3,800	4,700	4,700
• Water Service Accounts	6,700	6,700	6,700	6,700
• Wastewater Service Accounts	6,452	6,452	6,452	6,452

**WATER / WASTEWATER OPERATIONS (8800)**

**DIVISIONAL DESCRIPTION**

The mission of the Water Operations division is to provide potable water, at adequate pressure, and in sufficient quantity to the citizens of Corinth.

**EXPENDITURE SUMMARY**

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 1,141,804	\$ 1,183,183	\$ 1,141,034	\$ 1,237,155	\$ -	\$ -	\$ 1,237,155
Professional Fees	902,976	1,051,087	1,032,646	1,090,071	-	-	1,090,071
Maint. & Operations	294,400	224,593	196,667	321,655	-	-	321,655
Supplies	59,317	72,438	52,814	85,900	-	-	85,900
Utilities/Comm.	4,552,148	4,808,095	4,771,676	4,976,202	-	-	4,976,202
Vehicle & Fuel	37,539	75,480	72,679	92,460	-	-	92,460
Training	5,242	11,985	9,130	16,585	-	-	16,585
Capital Outlay	-	64,833	165,758	-	-	-	-
Transfers	1,535,968	1,231,954	1,231,954	1,076,301	-	-	1,076,301
Debt Service	1,438,750	1,129,655	565,092	1,102,502	-	-	1,102,502
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,968,145</b>	<b>\$ 9,853,303</b>	<b>\$ 9,239,451</b>	<b>\$ 9,998,831</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,998,831</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Public Works Director	1.00	1.00	1.00	1.00	-	-	1.00
Business Ops Manager	1.00	1.00	1.00	1.00	-	-	1.00
Field Ops Manager	1.00	1.00	1.00	1.00	-	-	1.00
Field Tech III	2.00	2.00	2.00	2.00	-	-	2.00
Systems Tech	1.00	1.00	1.00	1.00	-	-	1.00
Line Locator	1.00	1.00	1.00	1.00	-	-	1.00
Inspector II	1.00	1.00	1.00	1.00	-	-	1.00
Public Works Clerk II	1.00	1.00	1.00	1.00	-	-	1.00
Project Coordinator	1.00	-	-	-	-	-	-
Constr. Crew Leader	1.00	-	-	-	-	-	-
Systems Ops Supervisor	1.00	-	-	-	-	-	-
W/WW Ops Manager	-	1.00	1.00	1.00	-	-	1.00
Systems Ops Crew Ldr.	1.00	1.00	1.00	1.00	-	-	1.00
Heavy Equip Operator	1.00	1.00	1.00	1.00	-	-	1.00
Light Equip Operator	2.00	2.00	2.00	2.00	-	-	2.00
Maint. Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Maintenance Worker	6.00	6.00	6.00	6.00	-	-	6.00
<b>TOTAL PERSONNEL</b>	<b>23.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>-</b>	<b>21.00</b>

**UTILITY BILLING (8802)**

**DIVISIONAL DESCRIPTION**

The Utility Billing division exists solely for the purpose of providing the best possible customer service to the citizens of Corinth regarding their utility account. The division is committed to providing this service with honesty, integrity, compassion

**EXPENDITURES SUMMARY**

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 117,391	\$ 158,571	\$ 143,593	\$ 169,524	\$ -	\$ -	\$ 169,524
Professional Fees	71,170	67,866	62,644	77,280	-	-	77,280
Maint. & Operations	58,771	85,327	72,047	75,300	-	-	75,300
Supplies	2,869	20,884	22,405	11,130	-	-	11,130
Utilities/Comm.	2,229	1,653	1,797	3,140	-	-	3,140
Vehicle & Fuel	-	-	-	-	-	-	-
Training	148	278	278	4,095	-	-	4,095
Capital Outlay	-	-	-	-	-	-	-
Transfers	257	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 252,836</b>	<b>\$ 334,579</b>	<b>\$ 302,765</b>	<b>\$ 340,469</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340,469</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Utility Billing Supervisor	1.00	1.00	1.00	1.00	-	-	1.00
Utility Billing Tech I	1.00	1.00	1.00	1.00	-	-	1.00
Utility Billing Tech II	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**GARBAGE (8803)**

**DIVISIONAL DESCRIPTION**

The purpose of the Garbage division is to record the collection and expenditure of the garbage fees.

**EXPENDITURE SUMMARY**

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	778,421	870,000	792,944	870,000	-	-	870,000
Maint. & Operations	63,586	72,000	64,938	72,000	-	-	72,000
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	14	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 842,021</b>	<b>\$ 942,000</b>	<b>\$ 857,882</b>	<b>\$ 942,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 942,000</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**PERSONNEL SUMMARY**

<b>Personnel</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
<b>Full-Time Equivalents</b>							
No personnel	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





# Storm Drainage Utility Fund

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The Storm Drainage Utility Fund was established by the City Council of the City of Corinth in accordance with Subchapter C of Chapter 402 of the Texas Local Government Code. The Storm Drainage Utility was established as a mechanism to protect the public health and safety from damage caused by surface water overflows, and surface water stagnation and pollution within the City. The enabling ordinance also provides for the assessment, levy, and collection of an equitable fee for funding the system. The Storm Drainage Utility Fund is designed as a 100% self supporting fund with revenue from user charges covering all associated operating costs.

**Major Revenue Summary:**

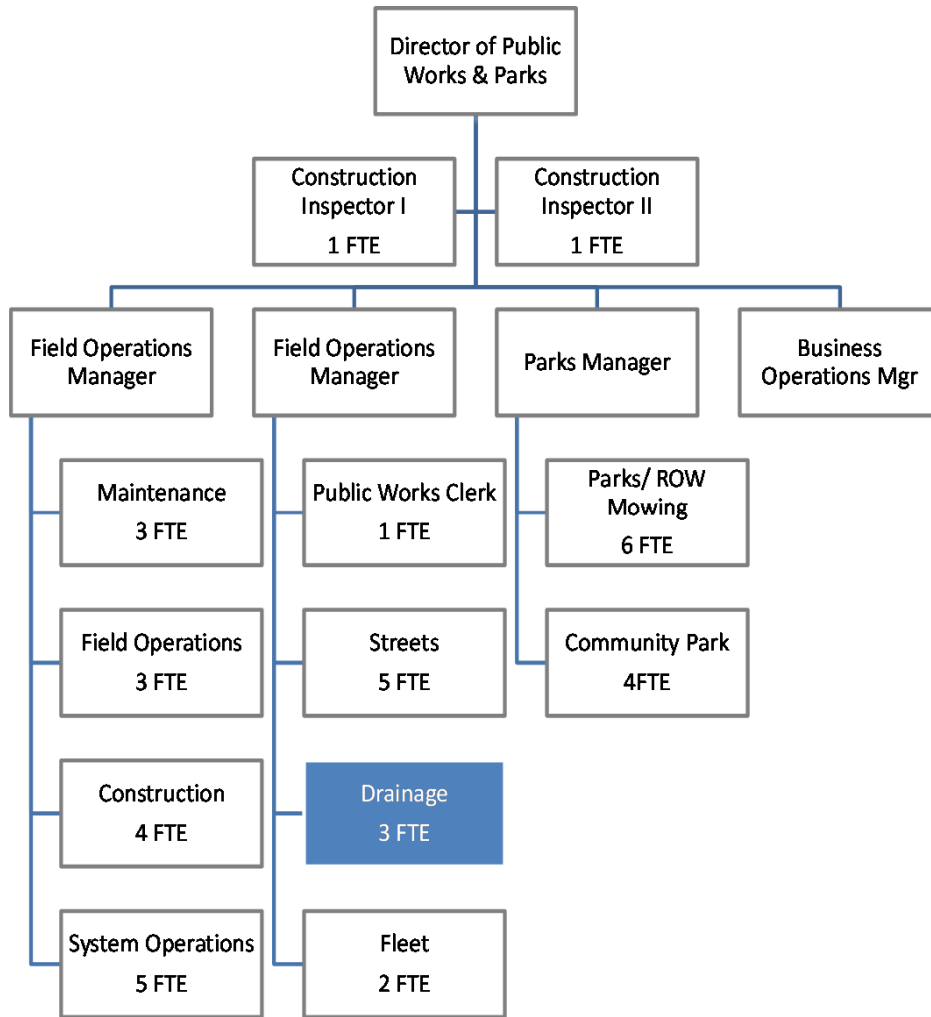
The storm drainage fee is proposed to be increased from \$5.00 to \$6.00. The Storm Drainage Fund expects to receive \$660,000 in storm drainage fees. The Storm Drainage Fee provides funding for operations, supplemented by a use of fund balance.

**Major Expenditure Summary:**

The budget includes debt service payments of \$234,768 for the 2007 Certificates of Obligation.



## Public Works & Parks Maintenance Organizational Chart



**STORM DRAINAGE FUND**

**DEPARTMENT MISSION**

The mission of the Drainage Division is to enhance the quality of life in the City through the proactive maintenance of the City's drainage system. All of our efforts will be conducted with a strong commitment to customer service.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

- Met or exceed all TCEQ Storm Water Compliance regulations and BMP'S. Annual Report Approved.
- Preventative maintenance has resulted in reduction of resident generated work orders.
- Held Annual Household Hazardous Waste Collection event and took in 191 residents and 2,800 lbs.
- Reached over 7,500 residents and employees with storm water pollution prevention tips.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

- Continue reducing resident work order requests with proactive maintenance
- Meet or exceed all TCEQ Storm Water Compliance regulations and BMP'S.
- Continue to provide Annual Household Hazardous Waste and Trash Collection Events for residents.
- Continue sending information on preventing storm water pollution to all residents, businesses, and staff.
- Continue storm drainage inspection, to monitor pollution.

<b>WORKLOAD MEASURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
• Storm Drain Inspections	400	400	760	800
• Linear feet of channel mowing	25,000	25,000	3,734	3,800
• Linear feet of ditch grading	30,000	30,000	3,944	4,000
• Public Education/ Storm Water Quality signs	2,000	100	0	10
• Storm drains cleaned	45	45	3	40
• Work orders completed	50	50	20	30
• Citizen Requests - Resolved within 5 days	90%	85%	90%	90%

**STORM DRAINAGE UTILITY FUND  
DRAINAGE (9800)**

**DIVISIONAL DESCRIPTION**

The Storm Drainage Utility Fund was established as a mechanism to protect the public health and safety from damage caused by surface water overflows, and surface water stagnation and pollution within the city. The enabling ordinance also provides for the assessment, levy and collection of an equitable fee for funding the system.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Storm Drainage Fees	\$ 576,345	\$ 548,000	\$ 547,865	\$ 660,000	\$ -	\$ -	\$ 660,000
Inspection Fees	7,035	1,000	3,524	1,500	-	-	1,500
Investment Income	1,024	1,000	1,980	2,500	-	-	2,500
Interest Income	284	100	871	100	-	-	100
Gain Sale of Fixed Assets	-	-	-	-	-	-	-
Misc. Income	(90)	-	4,000	-	-	-	-
Developer Contribution	341,538	-	-	-	-	-	-
Transfers	142,490	119,370	129,151	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,068,626</b>	<b>\$ 669,470</b>	<b>\$ 687,391</b>	<b>\$ 664,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 664,100</b>
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,068,626</b>	<b>\$ 669,470</b>	<b>\$ 687,391</b>	<b>\$ 664,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 664,100</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 133,279	\$ 140,374	\$ 119,858	\$ 146,658	\$ -	\$ -	\$ 146,658
Professional Fees	43,351	83,439	44,248	73,321	-	-	73,321
Maint. & Operations	16,785	42,159	16,594	37,100	-	-	37,100
Supplies	5,992	8,500	6,570	8,346	-	-	8,346
Utilities/Comm.	3,266	4,700	3,717	3,436	-	-	3,436
Vehicle & Fuel	7,070	20,053	20,339	20,000	-	-	20,000
Training	114	8,040	45	1,100	-	-	1,100
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	101,391	122,037	121,599	139,371	-	-	139,371
Debt Service	218,886	240,168	117,185	234,768	-	-	234,768
<b>TOTAL EXPENDITURES</b>	<b>\$ 530,135</b>	<b>\$ 669,470</b>	<b>\$ 450,154</b>	<b>\$ 664,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 664,100</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**BUDGET SUMMARY**

The 2011-12 budget includes increasing the Drainage Fee from \$5.00 to \$6.00.

**PERSONNEL SUMMARY**

<b>Personnel</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
<b>Full-Time Equivalents</b>							
Drainage Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Light Equipment Oper.	1.00	1.00	1.00	1.00	-	-	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

# Economic Development Sales Tax Fund

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The Economic Development Corporation is committed to the promotion and retention of high quality development in all parts of the City and to an ongoing improvement in the quality of life for its citizens. The fund receives its revenue from a portion of the City's sales and use tax levied on eligible good sold within the City of Corinth. A special election was held on November 5, 2002 for the purpose of adopting a local .50% sales and use tax in Corinth for Economic Development.

## **Major Revenue Summary:**

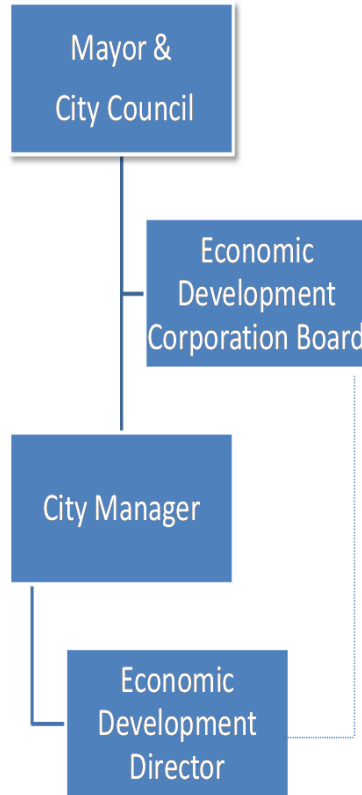
**Sales Tax:** The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .25% to the Street Maintenance Sales Tax Fund, .25% to the Crime Control & Prevention District and .50% to the Economic Development Corporation. For fiscal year 2011-12, the Economic Development Sales Tax Fund expects to receive \$498,660 in sales and use tax revenue. This amount represents an increase of 5.79% over the current year budget.

## **Major Expenditure Summary:**

The Economic Development budget includes funds for a Business Retention and Expansion Program, a \$50,000 transfer to the Park Development Fund for park improvements, and \$750,000 matching funds for a Parks & Wildlife grant.



## Economic Development Corporation Organizational Chart



**ADMINISTRATIVE  
ECONOMIC DEVELOPMENT CORPORATION**

**DEPARTMENT MISSION**

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The mission of the City of Corinth's Economic Development Corporation is to continually expand our property and sales tax base, encourage creation of jobs, promote tourism, improve the quality of life, and facilitate a self-sustaining economy for the City

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

- 
- CEDC assisted DFW I-35 Corporate Campus Building brokers in marketing their industrial building.
  - CEDC attended three commercial real estate trade shows.
  - CEDC conducted an advertising campaign in the Dallas Business Journal.
  - CEDC worked with Ashton Gardens to support infrastructure development for the project.
  - CEDC contacted over 100 restaurant and hotel clients to promote a Corinth location.
  - CEDC began working with property owners at FM 2499 & FM 2181 to discuss development plans.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

- 
- CEDC will continue to work with brokers and developers to promote quality retail and commercial developments adding value and sales tax revenue.
  - CEDC will support infrastructure development for commercial and retail property.
  - CEDC will market the Corinth advantages through media and public relations campaigns.
  - CEDC will target commercial and retail clients through trade shows and mailings.
  - CEDC will participate with the DFW Marketing Team and the State of Texas to target high value industrial, office, and manufacturing clients to create new, high-paying jobs.

<b>WORKLOAD MEASURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
• Business Retention visits	25	25	22	25
• Small business development	10	10	8	10
• Prospect Contacts	40	40	45	40

**ECONOMIC DEVELOPMENT SALES TAX FUND**

**DESCRIPTION**

The Economic Development Corporation (EDC) is committed to the promotion and retention of high quality development in all parts of the City and to ongoing improvement in the quality of life for its citizens. The EDC fund receives its revenue from a portion of the City's sales and use tax levied on eligible goods sold within the City of Corinth. A special election was held on November 5, 2002 for the purpose of adopting a local .50% sales and use tax for Economic Development.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Sales Tax	\$ 489,820	\$ 471,372	\$ 413,744	\$ 498,660	\$ -	\$ -	\$ 498,660
Investment Income	26,078	20,000	12,186	10,000	-	-	10,000
Interest Income	2,500	1,200	2,016	2,000	-	-	2,000
Miscellaneous	8,726	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 527,125</b>	<b>\$ 492,572</b>	<b>\$ 427,946</b>	<b>\$ 510,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 510,660</b>
Use of Fund Balance	170,593	22,482	-	728,351	-	-	728,351
<b>TOTAL RESOURCES</b>	<b>\$ 697,718</b>	<b>\$ 515,054</b>	<b>\$ 427,946</b>	<b>\$ 1,239,011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,239,011</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 116,633	\$ 117,331	\$ 119,116	\$ 120,627	\$ -	\$ -	\$ 120,627
Professional Fees	11,869	20,700	536	21,909	-	-	21,909
Maint. & Operations	234,844	224,573	32,805	937,500	-	-	937,500
Supplies	292	5,447	1,852	4,000	-	-	4,000
Utilities/Comm.	955	1,750	981	898	-	-	898
Vehicle & Fuel	-	-	-	-	-	-	-
Training	13,650	16,500	7,332	16,350	-	-	16,350
Capital Outlay	-	-	-	-	-	-	-
Transfers	319,476	128,753	128,753	137,727	-	-	137,727
<b>TOTAL EXPENDITURES</b>	<b>\$ 697,718</b>	<b>\$ 515,054</b>	<b>\$ 291,375</b>	<b>\$ 1,239,011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,239,011</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**BUDGET SUMMARY**

There are two staff positions designated for the Economic Development department; however, only 1 FTE (EDC Director) is currently budgeted.

The 2011-12 Economic Development Fund budget includes the transfer of \$50,000 to the Park Development Fund for park improvement, and a \$750,000 incentive match for Parks & Wildlife grants.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
EDC Director	1.00	1.00	1.00	1.00	-	-	1.00
EDC Coordinator (1)	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>2.00</b>

(1) The EDC Coordinator is not a funded position for FY 2011-12.



# Street Maintenance Sales Tax Fund

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The Street Maintenance Sales Tax Fund was established on January 1, 2005. The fund receives its revenue from a portion of the City's sales and use tax levied on eligible good sold within the City of Corinth. A special election was held on September 11, 2004 for the purpose of adopting a local sales and use tax in Corinth for street maintenance. An election on May 10, 2008 reauthorized the tax.

## **Major Revenue Summary:**

**Sales Tax:** The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .50% to the Economic Development Corporation, .25% to the Crime Control & Prevention District and .25% to the Street Maintenance Sales Tax Fund.

For fiscal year 2011-12, the Street Maintenance Sales Tax Fund expects to receive \$249,330 in sales and use tax revenue. This amount represents an increase of 7.46% over the current year budget.



## **Major Expenditure Summary:**

The 2011-12 budget includes \$300,000 for repaving Pecan Creek Circle, \$80,000 for two temporary employees, \$25,000 to replace a 2000 truck, and \$25,000 to purchase a short bed truck.

**PUBLIC WORKS  
STREET MAINTENANCE SALES TAX (132)**

**DEPARTMENT MISSION**

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It is our intent to use these allocated funds to apply towards large scale preventative maintenance projects, and to address the majority of our customer concerns to meet our high standard of customer service.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2010-11**

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- Repaved 2,300 SY of asphalt pavement in Amity Village

**GOALS & OBJECTIVES FOR FISCAL YEAR 2011-12**

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- Repave Pecan Creek Circle which is 17,316 SY.
- Hire two temporary employees for one year to patch potholes and crack seal all streets for P.M.

<b>WORKLOAD MEASURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ADOPTED</b>
• Lane miles of concrete streets	82	84	89	89
• Lane miles of asphalt streets	17	15	13	13
• PCI of Total Infrastructure*	86	86	86	86
• PCI of Concrete*	87	87	85	85
• PCI of Asphalt*	76	75	70	75

\*PCI's are averages of total infrastructure. Total infrastructure PCI is the accurate number for the current conditions of pavement. The Total PCI number has not changed over the three years as a result of maintenance, Lake Sharon and Church being reconstructed to concrete, and continuing age of pavements deterioration.

**STREET MAINTENANCE SALES TAX FUND**

**DESCRIPTION**

The Street Maintenance Sales Tax Fund was established on January 1, 2005. The fund receives its revenue from a portion of the City's sales and use tax levied on eligible goods sold within the City of Corinth. A special election was held on September 11, 2004 for the purpose of adopting a local .25% sales and use tax in Corinth for street maintenance. An election on May 10, 2008 reauthorized the tax.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Sales Tax	\$ 244,910	\$ 232,010	\$ 222,648	\$ 249,330	\$ -	\$ -	\$ 249,330
Investment Income	4,613	2,000	3,721	2,000	-	-	2,000
Interest Income	351	-	1,045	-	-	-	-
Miscellaneous	4	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 249,878</b>	<b>\$ 234,010</b>	<b>\$ 227,414</b>	<b>\$ 251,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 251,330</b>
Use of Fund Balance	-	25,990	-	-	-	-	178,670
<b>TOTAL RESOURCES</b>	<b>\$ 249,878</b>	<b>\$ 260,000</b>	<b>\$ 227,414</b>	<b>\$ 251,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,000</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES <sup>(1)</sup></b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	200,000	54,764	-	-	80,000	80,000
Maint. & Operations	-	-	-	-	-	300,000	300,000
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	60,000	38,214	-	-	50,000	50,000
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 260,000</b>	<b>\$ 92,978</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Net Total Cost</b>
Repave Pecan Creek Cr	\$ 300,000		\$ 300,000		\$ 300,000
Two Temporary Employees	80,000		80,000		80,000
Replace 103-23 2000 Truck	25,000		25,000		25,000
Purchase Short Bed Truck	25,000		25,000		25,000
<b>Total Supplemental Budget</b>	<b>\$ 430,000</b>	<b>\$ -</b>	<b>\$ 430,000</b>	<b>\$ -</b>	<b>\$ 430,000</b>



# Crime Control & Prevention District Sales Tax Fund

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The Corinth Police Department is dedicated to a standard of excellence in promoting and maintaining a safe and peaceful community. The Crime Control & Prevention District is a special sales tax levied for crime control and prevention within the City that allows the City to provide the citizens with professional, efficient police services. The Crime Control & Prevention District Fund was established on January 1, 2005. A special election was held on September 11, 2004 for the purpose of adopting a local sales and use tax in Corinth for Crime Control and Prevention. An election of May 9, 2009 reauthorized the tax for five years.

### **Major Revenue Summary:**

**Sales Tax:** The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .25% to the Street Maintenance Sales Tax Fund, .50% to the Economic Development Corporation and .25% to the Crime Control & Prevention District.

On May 25, 2009 Senate Bill 575 became law allowing the consideration of the sales tax on residential gas and electric services for the Crime District that took effect January 1, 2010. The change in state statute concerning the tax on residential gas and electric services required the governing body approval to become effective. The City opted out of the state statute change. The 2011-2012 budget projects the sales tax will generate \$220,492. This amount represents an increase of 6% over the current year budget.

### **Major Expenditure Summary:**

The 2011-12 budget provides funding for three police officers, and funding for the lease of seven vehicle laptop computers.



## Crime Control & Prevention District Public Safety Organizational Chart



**CRIME CONTROL & PREVENTION SALES TAX FUND**

**DESCRIPTION**

The Corinth Crime Control & Prevention tax is a special tax levied for crime control and prevention that allows the City to provide the citizens with professional, efficient police services. The Crime Control & Prevention District Fund was established on January 1, 2005. A special election was held on September 11, 2004 for the purpose of adopting a .25% local sales and use tax for crime control & prevention. An election on May 9, 2009 reauthorized the tax for five years.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Sales Tax	\$ 196,929	\$ 208,012	\$ 176,927	\$ 220,492	\$ -	\$ 220,492
Investment Income	-	-	-	-	-	-
Interest Income	331	-	230	-	-	-
Miscellaneous	270	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 197,530</b>	<b>\$ 208,012</b>	<b>\$ 177,158</b>	<b>\$ 220,492</b>	<b>\$ -</b>	<b>\$ 220,492</b>
Use of Fund Balance	6,336	55,545	86,370	6,453	-	15,761
<b>TOTAL RESOURCES</b>	<b>\$ 203,866</b>	<b>\$ 263,557</b>	<b>\$ 263,528</b>	<b>\$ 226,945</b>	<b>\$ -</b>	<b>\$ 236,253</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 203,866	\$ 193,557	\$ 194,796	\$ 226,945	\$ -	\$ 226,945
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	9,308	9,308
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	70,000	68,732	-	-	-
Transfers	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 203,866</b>	<b>\$ 263,557</b>	<b>\$ 263,528</b>	<b>\$ 226,945</b>	<b>\$ 9,308</b>	<b>\$ 236,253</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Savings</b>	<b>Net Total Cost</b>
Lease 7 In-Car Laptop Computers	-	\$ 9,308	\$ -	\$ 9,308
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ 9,308</b>	<b>\$ -</b>	<b>\$ 9,308</b>

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Police Officer	3.00	3.00	3.00	3.00	-	3.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>





**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**SPECIAL REVENUE FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2011-12**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Hotel Occupancy Tax	\$ 35,494	\$ 30,000	\$ 35,990	\$ 35,000	\$ -	\$ -	\$ 35,000
Donations	65,291	2,000	86,150	2,000	-	-	2,000
Grants	18,093	17,500	17,500	17,500	-	-	17,500
Fines & Forfeiture	29,679	32,700	27,061	32,700	-	-	32,700
Assessment Revenue	2,286	1,500	-	-	-	-	-
Sale of Seized Property	8,172	1,500	1,000	7,500	-	-	7,500
Interest Income	818	-	3,620	200	-	-	200
Miscellaneous	37,215	-	14,329	-	-	-	-
Transfers In	503,565	299,317	499,317	374,317	-	-	374,317
<b>TOTAL REVENUES</b>	<b>\$ 700,614</b>	<b>\$ 384,517</b>	<b>\$ 684,967</b>	<b>\$ 469,217</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 469,217</b>
Use of Fund Balance	31,510	197,000	2,123	10,400	-	-	131,700
<b>TOTAL RESOURCES</b>	<b>\$ 732,124</b>	<b>\$ 581,517</b>	<b>\$ 687,090</b>	<b>\$ 479,617</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,917</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES<sup>(1)</sup></b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 8,837	\$ 7,969	\$ 7,784	\$ 8,439	\$ -	\$ -	\$ 8,439
Professional Fees	25,077	11,263	9,263	8,652	-	-	8,652
Maint. & Operations	25,891	51,036	18,560	1,250	-	-	1,250
Supplies	9,388	12,464	3,867	18,750	-	-	18,750
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	772	-	-	-	-	-	-
Capital Outlay	-	210,000	198,192	-	-	254,000	254,000
Transfer Out	395,908	14,000	10,000	14,000	-	-	14,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 465,872</b>	<b>\$ 306,732</b>	<b>\$ 247,667</b>	<b>\$ 51,091</b>	<b>\$ -</b>	<b>\$ 254,000</b>	<b>\$ 305,091</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Child Safety Program Crossing Guards	0.34	0.34	0.34	0.34	-	-	0.34
<b>TOTAL PERSONNEL</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>-</b>	<b>-</b>	<b>0.34</b>

<sup>(1)</sup> The 2011-12 budget includes \$25,000 for a Digital Imaging System, \$165,000 for the replacement of three police patrol vehicles, and \$64,000 to replace a 2000 Jeep and purchase a short-bed truck.

**HOTEL OCCUPANCY TAX FUND**

**DESCRIPTION**

The Hotel Occupancy Tax Fund was created under ordinance 08-06-05-15, to record the hotel tax collected and provide funding for activities and programs that are allowed under Ch. 351 and Ch. 156 of the Tax Code. Hotel tax revenue may be used for expenses directly enhancing and promoting tourism and the convention and hotel industry and must clearly fit into one of five statutorily provided categories: convention & visitor information centers, conventions, advertising, arts and historical preservation.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Hotel Occupancy Tax	\$ 35,494	\$ 30,000	\$ 35,990	\$ 35,000	\$ -	\$ -	\$ 35,000
Interest Income	99	-	233	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 35,593</b>	<b>\$ 30,000</b>	<b>\$ 36,224</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	1,000	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 22,057	\$ 56,650	\$ 56,650	\$ 92,873	\$ -	\$ -	\$ 92,873
Net Income	34,593	30,000	36,224	35,000	-	-	35,000
<b>ENDING FUND BALANCE</b>	<b>\$ 56,650</b>	<b>\$ 86,650</b>	<b>\$ 92,873</b>	<b>\$ 127,873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,873</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

The Comfort Inn & Suites, the City's first hotel, opened in March of 2009. No expenditures are budgeted for fiscal year 2011-2012.

**KEEP CORINTH BEAUTIFUL FUND**

**DESCRIPTION**

The Keep Corinth Beautiful fund was created in September 2008 to account for donations, contributions and payments associated with the Keep Corinth Beautiful program. This organization partners with the citizens of Corinth to beautify and preserve the community.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Donations	\$ 2,473	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000
Interest Income	88	-	95	100	-	-	100
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,562</b>	<b>\$ 2,000</b>	<b>\$ 2,095</b>	<b>\$ 2,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,100</b>
Use of Fund Balance	2,843	8,000	-	7,900	-	-	7,900
<b>TOTAL RESOURCES</b>	<b>\$ 5,404</b>	<b>\$ 10,000</b>	<b>\$ 2,095</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	295	1,036	1,081	1,250	-	-	1,250
Supplies	4,338	8,964	594	8,750	-	-	8,750
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	772	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,404</b>	<b>\$ 10,000</b>	<b>\$ 1,675</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 32,290	\$ 29,447	\$ 29,447	\$ 29,867	\$ -	\$ -	\$ 29,867
Net Income	(2,843)	(8,000)	420	(7,900)	-	-	(7,900)
<b>ENDING FUND BALANCE</b>	<b>\$ 29,447</b>	<b>\$ 21,447</b>	<b>\$ 29,867</b>	<b>\$ 21,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,967</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**POLICE CONFISCATION FUND**

**DESCRIPTION**

The Police Confiscation Fund was created by state statute (Code of Criminal Procedures 59). The fund accounts for all monies and property seized by the Corinth Police Department while involved in or used in the commission of certain types of drug and criminal activities and subsequently awarded by court order to the Police Services Department for law enforcement purposes. Monies from this fund are restricted to various law enforcement programs.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Sale of Seized Property	\$ 8,172	\$ 1,500	\$ 1,000	\$ 7,500	\$ -	\$ -	\$ 7,500
Interest Income	14	-	150	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,187</b>	<b>\$ 1,500</b>	<b>\$ 1,150</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>
Use of Fund Balance	-	2,000	2,123	2,500	-	-	2,500
<b>TOTAL RESOURCES</b>	<b>\$ 8,187</b>	<b>\$ 3,500</b>	<b>\$ 3,273</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	833	-	-	-	-	-	-
Maint. & Operations	15	-	-	-	-	-	-
Supplies	5,050	3,500	3,273	10,000	-	-	10,000
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,898</b>	<b>\$ 3,500</b>	<b>\$ 3,273</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 7,263	\$ 9,551	\$ 9,551	\$ 7,428	\$ -	\$ -	\$ 7,428
Net Income	2,288	(2,000)	(2,123)	(2,500)	-	-	(2,500)
<b>ENDING FUND BALANCE</b>	<b>\$ 9,551</b>	<b>\$ 7,551</b>	<b>\$ 7,428</b>	<b>\$ 4,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,928</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

Funds will be used on various police programs as allowed by state statute.

**CHILD SAFETY PROGRAM FUND**

**DESCRIPTION**

In April 2004, the Denton County Commissioners Court approved an order adopting the optional \$1.50 vehicle registration fee for child safety as authorized by Chapter 502.173 of the Transportation Code of the State of Texas. The Transportation Code specifies that Denton County must share this revenue with the municipalities in the County according to their population. Use of these funds is regulated by state statute (Local Gov't Code Ch. 106). Funds must first be used for school crossing guard services. Any remaining funds may be used for programs designed to enhance child safety, health, or nutrition, including child abuse intervention and prevention and drug and alcohol abuse prevention.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Grants	\$ 18,093	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -	\$ 17,500
Interest Income	95	-	100	100	-	-	100
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 18,188</b>	<b>\$ 17,500</b>	<b>\$ 17,600</b>	<b>\$ 17,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,600</b>
Use of Fund Balance	14,893	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 33,081</b>	<b>\$ 17,500</b>	<b>\$ 17,600</b>	<b>\$ 17,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,600</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ 8,837	\$ 7,969	\$ 7,784	\$ 8,439	\$ -	\$ -	\$ 8,439
Professional Fees	24,244	9,263	9,263	8,652	-	-	8,652
Maint. & Operations	-	-	227	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,081</b>	<b>\$ 17,232</b>	<b>\$ 17,274</b>	<b>\$ 17,091</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,091</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 47,869	\$ 32,976	\$ 32,976	\$ 33,302	\$ -	\$ -	\$ 33,302
Net Income	(14,893)	268	326	509	-	-	509
<b>ENDING FUND BALANCE</b>	<b>\$ 32,976</b>	<b>\$ 33,244</b>	<b>\$ 33,302</b>	<b>\$ 33,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,811</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**PERSONNEL SUMMARY**

<b>Personnel</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
<b>Full-Time Equivalents</b>							
Crossing Guards	0.34	0.34	0.34	0.34	-	-	0.34
<b>TOTAL PERSONNEL</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>-</b>	<b>-</b>	<b>0.34</b>

**MUNICIPAL COURT SECURITY FUND**

**DESCRIPTION**

The Municipal Court Security Fund was created by state statute (Code of Criminal Procedures 102.017). The Municipal Court Security Fee is a court cost of \$3.00 that is imposed on each case in which a defendant is convicted or placed on deferred disposition. The fund is restricted to provide security related services and improvements to buildings that house the Municipal Court.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Fines & Forfeitures	\$ 12,751	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ 14,000
Interest Income	2	-	10	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 12,754</b>	<b>\$ 14,000</b>	<b>\$ 14,010</b>	<b>\$ 14,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,000</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	10,000	14,000	10,000	14,000	-	-	14,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,000</b>	<b>\$ 14,000</b>	<b>\$ 10,000</b>	<b>\$ 14,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ -	\$ 2,754	\$ 2,754	\$ 6,764	\$ -	\$ -	\$ 6,764
Net Income	2,754	-	4,010	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 2,754</b>	<b>\$ 2,754</b>	<b>\$ 6,764</b>	<b>\$ 6,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,764</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

Funds are transferred to the General fund for reimbursement of personnel costs for the Court Bailiff as allowed under the state statute.

**MUNICIPAL COURT TECHNOLOGY FUND**

**DESCRIPTION**

The Municipal Court Technology Fee was created by state statute (Code of Criminal Procedures Art.102.0171). The fund imposes a \$4.00 fee on each case in which a defendant is convicted in the Municipal Court or is placed on deferred disposition for an offense. The fund is restricted to provide technological enhancements for a Municipal Court.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Fines & Forfeitures	\$ 16,928	\$ 18,700	\$ 13,061	\$ 18,700	\$ -	\$ -	\$ 18,700
Interest Income	16	-	50	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 16,944</b>	<b>\$ 18,700</b>	<b>\$ 13,112</b>	<b>\$ 18,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,700</b>
Use of Fund Balance	-	-	-	-	-	-	6,300
<b>TOTAL RESOURCES</b>	<b>\$ 16,944</b>	<b>\$ 18,700</b>	<b>\$ 13,112</b>	<b>\$ 18,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2010-11 PACKAGES (1)</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	2,000	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	18,000	18,000	-	-	25,000	25,000
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2010-11 PACKAGES (1)</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ -	\$ 16,944	\$ 16,944	\$ 12,056	\$ -	\$ -	\$ 12,056
Net Income	16,944	(1,300)	(4,888)	18,700	-	(25,000)	(6,300)
<b>ENDING FUND BALANCE</b>	<b>\$ 16,944</b>	<b>\$ 15,644</b>	<b>\$ 12,056</b>	<b>\$ 30,756</b>	<b>\$ -</b>	<b>\$ (25,000)</b>	<b>\$ 5,756</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Net Total Cost</b>
Document Imaging	\$ 25,000		\$ 25,000		\$ 25,000
<b>Total Supplemental Budget</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>

**BUDGET SUMMARY**

The 2011-12 budget includes funding to implement document imaging in the Municipal Court to improve efficiency.

**PUBLIC IMPROVEMENT DISTRICT #1 FUND**

**DESCRIPTION**

The Public Improvement District (PID #1) was established by City Ordinance 95-10-19-16 for street and drainage improvements in the Amity Village subdivision. As part of a PID, the homeowners in the district agreed to pay the cost of improvements. The City issued Certificates of Obligation Bonds in 1995 for \$430,000 to fund the projects and placed liens on the properties located in the PID. Total collections were committed to pay principal and interest payments of the bonds. As payments are received, they are transferred to the Debt Service Fund and the fund carries a zero balance. The PID expires on October 2010.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Assessment Revenue	\$ 2,286	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	13	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,299</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	1,312	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 3,611</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	3,611	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,611</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 5,852	\$ 4,540	\$ 4,540	\$ 4,540	\$ -	\$ -	\$ 4,540
Net Income	(1,312)	1,500	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 4,540</b>	<b>\$ 6,040</b>	<b>\$ 4,540</b>	<b>\$ 4,540</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,540</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

There are no expenditures budgeted for the 2011-12 budget.



**PARK DEVELOPMENT**

**DESCRIPTION**

The Park Development Fund was created in September 2008 for all monetary contributions and payments to the City of Corinth by developers in lieu of the dedication of actual park land. The fund also accounts for donations, contributions, and payments associated with various park programs.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Donations	\$ 2,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Fee in Lieu of Land	60,000	-	84,150	-	-	-	-
Interest Income	205	-	371	-	-	-	-
Transfer In	-	-	50,000	50,000	-	-	50,000
<b>TOTAL REVENUES</b>	<b>\$ 63,023</b>	<b>\$ -</b>	<b>\$ 134,521</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
Use of Fund Balance	-	77,000	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 63,023</b>	<b>\$ 77,000</b>	<b>\$ 134,521</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	24,581	50,000	17,253	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	27,000	25,389	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,581</b>	<b>\$ 77,000</b>	<b>\$ 42,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 38,982	\$ 77,424	\$ 77,424	\$ 169,303	\$ -	\$ 169,303	\$ 169,303
Net Income	38,441	(77,000)	91,879	50,000	-	-	50,000
<b>ENDING FUND BALANCE</b>	<b>\$ 77,424</b>	<b>\$ 424</b>	<b>\$ 169,303</b>	<b>\$ 219,303</b>	<b>\$ -</b>	<b>\$ 169,303</b>	<b>\$ 219,303</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**BUDGET SUMMARY**

The 2011-12 budget includes a \$50,000 from the Economic Development Fund for park improvements. There are no expenditures budgeted for the 2011-12 budget.

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND VEHICLE REPLACEMENT FUND**

**DESCRIPTION**

This fund is used to manage the purchase of the General Fund vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Departments provide annual lease payments to the fund based on a number and types of vehicles/equipment, the average life expectancy, and the projected replacement of the vehicles/equipment. Vehicles and equipment are then replaced on a schedule in order to maintain a safe fleet for public service.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Transfer In - General Fund	\$ 116,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Transfer In - Police	35,000	25,000	25,000	50,000	-	-	50,000
Gain on Sale of Fixed Assets	22,465	-	14,329	-	-	-	-
Interest Income	174	-	530	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 173,640</b>	<b>\$ 25,000</b>	<b>\$ 189,859</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
Use of Fund Balance	12,463	110,000	-	-	-	-	115,000
<b>TOTAL RESOURCES</b>	<b>\$ 186,103</b>	<b>\$ 135,000</b>	<b>\$ 189,859</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Capital Outlay - Police	\$ -	\$ 68,630	\$ 65,920	\$ -	\$ -	\$ 165,000	\$ 165,000
Capital Outlay - Streets	-	-	-	-	-	-	-
Capital Outlay - Parks	-	50,000	42,516	-	-	-	-
Capital Outlay - Fleet	-	-	-	-	-	-	-
Capital Outlay - Animal Ctrl	-	16,370	16,370	-	-	-	-
Capital Outlay - Fire	-	-	-	-	-	-	-
Capital Outlay - Info. Svcs.	-	-	-	-	-	-	-
Transfer Out	186,103	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 186,103</b>	<b>\$ 135,000</b>	<b>\$ 124,805</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 267,858	\$ 255,395	\$ 255,395	\$ 320,449	\$ -	\$ 320,449	\$ 320,449
Net Income	(12,463)	(110,000)	65,053	50,000	-	(165,000)	(115,000)
<b>ENDING FUND BALANCE</b>	<b>\$ 255,395</b>	<b>\$ 145,395</b>	<b>\$ 320,449</b>	<b>\$ 370,449</b>	<b>\$ -</b>	<b>\$ 155,449</b>	<b>\$ 205,449</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>On-time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Net Total Cost</b>
Replace 102-29 2003 Crown Vic	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ 55,000
Replace 102-35 2005 Crown Vic	55,000	-	55,000	-	55,000
Replace 102-38 2005 Crown Vic	55,000	-	55,000	-	55,000
<b>Total Supplemental Budget</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ 165,000</b>

**UTILITY VEHICLE & EQUIPMENT REPLACEMENT FUND**

**DESCRIPTION**

This fund is used to manage the purchase of the Utility Fund vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Departments provide annual lease payments to the fund based on a number and types of vehicles/equipment, the average life expectancy, and the projected replacement of the vehicles/equipment. Vehicles and equipment are then replaced on a schedule in order to maintain a safe fleet for public service

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Transfer In	\$ 186,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In - Water	26,597	50,000	50,000	50,000	-	-	50,000
Transfer In - Water Meters	-	150,000	150,000	150,000	-	-	150,000
Transfer In - WW Meters	115,000	-	-	-	-	-	-
Transfer In - Wastewater	24,866	50,000	50,000	50,000	-	-	50,000
Transfer In - Drainage	-	24,317	24,317	24,317	-	-	24,317
Gain on Sale of Fixed Assets	14,749	-	-	-	-	-	-
Interest Income	111	-	2,081	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 367,426</b>	<b>\$ 274,317</b>	<b>\$ 276,398</b>	<b>\$ 274,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 274,317</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Capital Outlay - Water	\$ -	\$ 30,000	\$ 25,637	\$ -	\$ -	\$ 64,000	64,000
Capital Outlay - Wastewater	-	-	4,361	-	-	-	-
Capital Outlay - Drainage	-	-	-	-	-	-	-
Transfer Out	196,194	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 196,194</b>	<b>\$ 30,000</b>	<b>\$ 29,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ -	\$ 171,232	\$ 171,232	\$ 417,631		\$ -	\$ 417,631
Net Income	171,232	244,317	246,400	274,317	-	(64,000)	210,317
<b>ENDING FUND BALANCE</b>	<b>\$ 171,232</b>	<b>\$ 415,549</b>	<b>\$ 417,631</b>	<b>\$ 691,948</b>	<b>\$ -</b>	<b>\$ (64,000)</b>	<b>\$ 627,948</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>On-time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Net Total Cost</b>
Replace 2000 Jeep 201-34	\$ 30,000		\$ 30,000		\$ 30,000
Replace 2001 Dodge 201-33	34,000		34,000		34,000
<b>Total Supplemental Budget</b>	<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ 64,000</b>



**WATER IMPACT FEE FUND**

**DIVISIONAL DESCRIPTION**

The Water Impact Fee Fund is authorized by City Ordinance (04-11-18-26) and is used to account for the collection and use of water impact fees. Fees are paid by developers for construction of water projects. Impact fees are restricted by law for use only on projects deemed necessary for development by an impact fee study which establishes fees appropriate to fund identified projects. The City must undertake an impact fee study update every five years to reevaluate the fees levied and adjust them as necessary.

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Water Impact Fees	\$ 75,180	\$ -	\$ 243,453	\$ -	\$ -	\$ -	\$ -
Interest Income	1,576	-	1,039	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 76,755</b>	<b>\$ -</b>	<b>\$ 244,492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	530,193	-	-	301,551	-	-	301,551
<b>TOTAL RESOURCES</b>	<b>\$ 606,948</b>	<b>\$ -</b>	<b>\$ 244,492</b>	<b>\$ 301,551</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 301,551</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	165	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	606,783	-	-	301,551	-	-	301,551
<b>TOTAL EXPENDITURES</b>	<b>\$ 606,948</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 301,551</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 301,551</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 634,614	\$ 104,422	\$ 104,422	\$ 348,914	\$ -	\$ -	348,914
Net Income	(530,193)	-	244,492	-	-	-	(301,551)
<b>ENDING FUND BALANCE</b>	<b>\$ 104,422</b>	<b>\$ 104,422</b>	<b>\$ 348,914</b>	<b>\$ 348,914</b>	<b>\$ -</b>	<b>\$ -</b>	<b>47,363</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

The budget includes the transfer of \$301,551 to the FM 2181 CIP project.

**WASTEWATER IMPACT FEE FUND**

**DIVISIONAL DESCRIPTION**

The Wastewater Impact Fee Fund is used to account for the collection and use of wastewater impact fees. Fees are paid by developers for construction of wastewater projects under Wastewater Impact Fee Ordinance, (04-11-18-26). Impact fees are restricted by law for use only on projects deemed necessary for development by an impact fee study which establishes fees appropriate to fund identified projects. The City must undertake an impact fee study update every five years to reevaluate the fees levied and adjust them as necessary.

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wastewater Impact Fees	\$ 61,648	\$ -	\$ 177,166	\$ -	\$ -	\$ -	\$ -
Interest Income	174	-	715	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 61,821</b>	<b>\$ -</b>	<b>\$ 177,882</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	268,447	-	-	215,822	-	-	215,822
<b>TOTAL RESOURCES</b>	<b>\$ 330,268</b>	<b>\$ -</b>	<b>\$ 177,882</b>	<b>\$ 215,822</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,822</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	165	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	330,103	-	-	215,822	-	-	215,822
<b>TOTAL EXPENDITURES</b>	<b>\$ 330,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,822</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,822</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 352,159	\$ 83,712	\$ 83,712	261,594	\$ -	\$ -	261,594
Net Income	(268,447)	-	177,882	(215,822)	-	-	(215,822)
<b>ENDING FUND BALANCE</b>	<b>\$ 83,712</b>	<b>\$ 83,712</b>	<b>261,594</b>	<b>45,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>45,772</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

The budget includes the transfer of \$107,911 to the FM 2181 CIP project, and \$107,911 for the Westside LS CIP project.

**STORM DRAINAGE IMPACT FEE FUND**

**DIVISIONAL DESCRIPTION**

The Storm Drainage Impact Fee Fund is used to account for the collection and use of storm drainage fees. Fees are paid by developers for construction of wastewater projects under Storm Drainage Impact Fee Ordinance, 04-12-16-27). Impact fees are restricted by law for use only on projects deemed necessary for development by an impact fee study which establishes fees appropriate to fund identified projects. Storm Drainage Impact Fees are allocated to fund a portion of eligible drainage projects. Additionally, the City must undertake an impact fee study update every five years to reevaluate the fees levied and adjust them as necessary.

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Impact Fees - Lynchburg	\$ 3,056	\$ -	\$ 1,528	\$ -	\$ -	\$ -	\$ -
Impact Fees - Swisher	187	-	-	-	-	-	-
Impact Fee - PEC 1	123	-	-	-	-	-	-
Impact Fee - Veal SP/Griff	329	-	-	-	-	-	-
Interest Income	225	-	318	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 3,920</b>	<b>\$ -</b>	<b>\$ 1,846</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	165	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 165</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 83,803	\$ 87,558	\$ 87,558	\$ 89,403	\$ -	\$ -	\$ 89,403
Net Income	3,755	-	1,846	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 87,558</b>	<b>\$ 87,558</b>	<b>\$ 89,403</b>	<b>\$ 89,403</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,403</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

There are no expenditures budgeted for the 2011-12 budget.

**ROADWAY IMPACT FEE FUND**

**DIVISIONAL DESCRIPTION**

The Roadway Impact Fee Fund authorized is authorized by City Ordinance (04-12-16-28) and is used to account for fees paid by developers for construction of street projects. Roadway Impact Fees are allocated to fund a portion of eligible street projects or to refund the City of Corinth for costs of eligible projects previously funded through other municipal funding sources.

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Roadway Impact Fees	\$ 110,972	\$ -	\$ 327,687	\$ -	\$ -	\$ -	\$ -
Interest Income	332	-	1,190	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 111,304</b>	<b>\$ -</b>	<b>\$ 328,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	571,505	-	-	404,593	-	-	404,593
<b>TOTAL RESOURCES</b>	<b>\$ 682,809</b>	<b>\$ -</b>	<b>\$ 328,877</b>	<b>\$ 404,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 404,593</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	165	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	682,644	-	-	404,593	-	-	404,593
<b>TOTAL EXPENDITURES</b>	<b>\$ 682,809</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 404,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 404,593</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 695,777	\$ 124,272	\$ 124,272	\$ 453,149	\$ -	\$ -	453,149
Net Income	(571,505)	-	328,877	(404,593)	-	-	(404,593)
<b>ENDING FUND BALANCE</b>	<b>\$ 124,272</b>	<b>\$ 124,272</b>	<b>\$ 453,149</b>	<b>\$ 48,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>48,556</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

The budget includes the transfer of \$262,000 to the Parkridge Dr. South CIP project, and \$142,593 for the Quail Run CIP project.



**STREET ESCROW FUND**

**DIVISIONAL DESCRIPTION**

The Street Escrow Fund accounts for the receipt of funds from developers held in escrow for a specific street project. If requested by the developer, the City must refund the escrow plus associated interest earnings if the City has not completed the improvements of a specified street within ten years of the original receipt of the escrow.

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	4,282	-	2,212	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 4,282</b>	<b>\$ -</b>	<b>\$ 2,212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	208,742	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 213,024</b>	<b>\$ -</b>	<b>\$ 2,212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	213,024	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 213,024</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 577,440	\$ 368,698	\$ 368,698	\$ 370,910	\$ -	\$ -	\$ 370,910
Net Income	(208,742)	-	2,212	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 368,698</b>	<b>\$ 368,698</b>	<b>\$ 370,910</b>	<b>\$ 370,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,910</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

There are no expenditures budgeted for the 2011-12 budget.

**SIDEWALK ESCROW FUND**

**DIVISIONAL DESCRIPTION**

The Sidewalk Escrow Fund accounts for the receipt of funds from developers, held in escrow, given to the City as a "good faith" or "performance insurance" for a specific project. Each escrow is specifically associated with a development. The escrow funds are either refunded to the developer at the completion of the project or used to complete a project, depending on the agreement.

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	37	-	47	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ 47</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2011-12 ADOPTED</b>
Beginning Fund Balance	\$ 24	\$ 61	\$ 61	\$ 108	\$ -	\$ -	\$ 108
Net Income	37	-	47	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 61</b>	<b>\$ 61</b>	<b>\$ 108</b>	<b>\$ 108</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

There are no expenditures budgeted for the 2011-12 budget.

# Capital Improvement Program

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The Capital Improvement Program (CIP) represents the City's five-year plan for development. The Capital Improvement Program is reviewed each year to reflect changing priorities and to provide a framework for identifying capital requirements, the impact of capital projects on operating budgets, scheduling, and coordinating related projects. Capital project funds are created to account for proceeds from the sale of general obligation or revenue bonds to be used for the acquisition or construction of major capital facilities. Budgets are developed by project that may transcend more than one fiscal year.

The Capital Improvement Program has two primary components. First is the General Government CIP, which represents non-utility projects such as streets, parks, public safety, general government programs and facilities. Second is the Utility CIP, which represents projects that benefit the City's enterprise funds such as water, wastewater, and drainage.

The Capital Improvement Program budget is prepared based on the following criteria:

1. Public safety, health, and life
2. Service demands
3. Legal requirements, liability and mandate
4. Quality and reliability of current service level
5. Economic growth and development
6. Recreational, cultural, and aesthetic value
7. Funding ability
8. Operating budgets

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**City of Corinth  
Capital Improvement Program  
2011-2016**

	2011-12	2012-13	2013-14	2014-15	2015-16	Total
<b>Water System Improvements</b>						
12" WL Shady Shores (Shady Shores to Shady Rest)	\$ -	\$ 570,000	\$ -	\$ -	\$ -	\$ 570,000
1.5 MG Ground Storage Tank	-	850,000	-	-	-	850,000
<b>Total Water System Improvements</b>	<b>\$ -</b>	<b>\$ 1,420,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,420,000</b>
<b>Wastewater System Improvements</b>						
30" SS through Oakmont	-	450,000	-	-	-	450,000
SS Rehab in Amity Village	-	-	650,000	-	-	650,000
SS Rehab in Corinth Shores	-	-	-	500,000	-	500,000
<b>Total Wastewater System Improvements</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 650,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>
<b>Fire Improvements</b>						
Replace Rescue Tools & Equipment	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Replace 2001 Engine	-	-	650,000	-	-	650,000
Replace 2008 Ambulance	-	-	205,000	-	-	205,000
<b>Total Fire Improvements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 955,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 955,000</b>
<b>Total Capital Improvement Program</b>	<b>\$ -</b>	<b>\$ 1,870,000</b>	<b>\$ 1,605,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 3,975,000</b>
<b>FUNDING SOURCES</b>						
Unissued/Unauthorized Bond Proceeds	\$ -	\$ 1,870,000	\$ 1,605,000	\$ 500,000	\$ -	\$ 3,975,000
Issued Bond Proceeds	-	-	-	-	-	-
Water/Wastewater Operating Funds	-	-	-	-	-	-
Drainage Operating Funds	-	-	-	-	-	-
Impact Fees/Escrow Funds	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,870,000</b>	<b>\$ 1,605,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 3,975,000</b>

**Capital Improvement Program  
Water Improvements**

<b>CAPITAL COSTS</b>	<b>2011-12</b>	2012-13	2013-14	2014-15	2015-16	Total
<u>12" WL Shady Shores</u> Residential & commercial development east of North Corinth Street and north of Corinth Parkway will drive the need for this waterline. The Oaks of Corinth development installed the initial piece of the line from Fritz Land to 16" line on North Corinth Street and the 8" line on Corinth Parway. It will also provide a direct supply of water to these developments from the North Corinth Elevated Storage Tank.	-	570,000		-	-	570,000
<u>1.5 MG Ground Storage Tank</u> A 1.5 MG ground storage tank needs to be added to the Lake Sharon pump station. The current pump station only has one water storage facility and additional water storage will be needed with additional population growth.	-	850,000	-	-	-	850,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,420,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,420,000</b>

<b>FUNDING SOURCES</b>	<b>2011-12</b>	2012-13	2013-14	2014-15	2015-16	Total
Unissued/Unauthorized Bond Proceeds	\$ -	\$ 1,420,000	\$ -	\$ -	\$ -	\$ 1,420,000
Issued Bond Proceeds	-	-	-	-	-	-
Water/Wastewater Operating Funds	-	-	-	-	-	-
Impact Fees/Escrow Funds	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,420,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,420,000</b>

**ANNUAL OPERATIONS & MAINTENANCE**

Estimated Costs	No additional operating costs are anticipated.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Public Works

**Capital Improvement Program  
Wastewater Improvements**

<b>CAPITAL COSTS</b>	<b>2011-12</b>	2012-13	2013-14	2014-15	2015-16	Total
<u>30" SS through Oakmont</u> The existing 30" concrete sanitary sewer that runs through Oakmont needs to be replaced or rehabilitated. The pipe is deteriorating and will need to be replaced or rehabilitated before it fails.	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000
<u>SS Rehab in Amity Village</u> The existing sanitary sewer lines in the Amity Village subdivision need to be replaced or rehabilitated due to their age and condition. The sanitary sewer mains are deteriorating and will need to be replaced or rehabilitated before they fail.	-	-	650,000	-	-	650,000
<u>SS Rehab in Corinth Shores</u> The existing sanitary sewer lines in the Corinth Shores subdivision need to be replaced or rehabilitated due to their age and condition. The sanitary sewer mains are deteriorating and will need to be replaced or rehabilitated before they fail.	-	-	-	500,000	-	500,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 650,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>

<b>FUNDING SOURCES</b>	<b>2011-12</b>	2012-13	2013-14	2014-15	2015-16	Total
Unissued/Unauthorized Bond Proceeds	\$ -	\$ 450,000	\$ 650,000	\$ 500,000	\$ -	\$ 1,600,000
Issued Bond Proceeds	-	-	-	-	-	-
Water/Wastewater Operating Funds	-	-	-	-	-	-
Impact Fees/Escrow Funds	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 650,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>

**ANNUAL OPERATIONS & MAINTENANCE**

Estimated Costs	No additional operating costs are anticipated.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Public Works

**Capital Improvement Program  
Fire Improvements**

<b>CAPITAL COST</b>	2011-12	2012-13	2013-14	2014-15	2015-16	Total
<b><u>Replace Rescue Tools &amp; Equipment</u></b> Replace heavy hydraulic tools.	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
<b><u>Replace 2001 Engine</u></b> Replace the 2001 Fire Engine and move from front line to reserve.	-	-	650,000	-	-	650,000
<b><u>Replace 2008 Engine</u></b> Replace 2008 Ambulance and move from front line to reserve.	-	-	205,000	-	-	205,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 955,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 955,000</b>

<b>FUNDING SOURCES</b>	2011-12	2012-13	2013-14	2014-15	2015-16	Total
Unissued/Unauthorized Bond Proceeds	\$ -	\$ -	\$ 955,000	\$ -	\$ -	\$ 955,000
Issued Bond Proceeds	-	-	-	-	-	-
Operating Funds	-	-	-	-	-	-
Impact Fees/Escrow Funds	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 955,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 955,000</b>

**ANNUAL OPERATIONS & MAINTENANCE**

Estimated Costs	The vehicles & equipment listed will replace existing capital. No increase in operating costs are anticipated.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Fire Department





**TOP TEN TAXPAYERS**

	<b>Name</b>	<b>Assessed Value</b>
1	MedPartners Management LLC	\$ 16,450,000
2	Denton County Electric Co-op	\$ 15,086,139
3	Oncor Electric Delivery Co	\$ 11,715,900
4	Utter Properties LLC	\$ 7,083,457
5	Tower Ridge Corinth 1, Ltd.	\$ 6,299,659
6	HD Supply Utilities LTD #3430	\$ 5,685,721
7	Utter, Bill	\$ 5,139,593
8	North Texas Nissan Realty Inc	\$ 4,968,688
9	Kensington Square LP PS	\$ 4,850,000
10	Dallas GSGS Properties LLC	\$ 4,523,428

Source: Denton Central Appraisal District, 2011 Reports

**City of Corinth**  
Demographic and Economic Statistics

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Population [1]	17,592	17,800	18,550	19,450	19,650	19,788	19,926	19,935
Median Household Income [2]	85,943	88,855	91,266	93,776	94,714	95,696	96,653	99,127
Per Capita Personal Income [3]	33,449	34,582	35,521	36,498	36,863	36,987	37,097	37,135
Total Personal Income [4]	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Median Age [5]	31	31	31	31	32	32	32	33.3
Education Level [6]								
<i>High school graduates (includes equivalency)</i>	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	88.44%
<i>Some college or associate's degree</i>	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	31.26%
<i>Bachelor's degree</i>	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	37.11%
<i>Master's professional or doctorate</i>	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	12.00%
School Enrollment [7]	4,594	4,648	4,844	5,092	5,144	5,196	5,246	5,298
Unemployment [8]	4.1%	4.2%	3.8%	4.0%	4.8%	4.9%	4.9%	7.90%

[1] Population data is the actual count from the 2010 US Census.

[2] Median household income is an estimate based on the 2010 US Census data and the Claritas Market Place Study for Corinth: Sept. 9, 2010.

[3] Per Capita Personal Income is an estimate based on the 2010 US Census data and the Claritas Market Place study for Corinth.

[4] Total personal income for the City of Corinth is unavailable.

[5] Median age per the 2010 US Census.

[6] Education level per the 2010 US Census.

[7] School enrollment is an estimate based on the 2010 US Census and estimated counts from the Lake Dallas ISD and Denton ISD.

[8] Unemployment rate for June 2011, for Denton County, Texas, based on information from the Texas Labor Market Review, Texas Workforce Commission.

Source: City of Corinth Economic Development

**City of Corinth  
Capital Assets Statistics**

<b>Function/Program</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<b>Police</b>											
Stations	1	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	12	13	13	18	18	18	18	18	18	18
<b>Fire Stations</b>											
Fire Stations	2	2	2	2	2	2	2	2	2	2	2
<b>Other Public Works</b>											
Streets (miles)	76.00	76.00	78.00	90.00	95.00	100.00	107.89	110.00	110.00	110.50	110.50
Highways (miles)	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Traffic Signals	-	-	-	-	-	1.00	2.00	2.00	2.00	2.00	6.00
<b>Parks and Recreation</b>											
Acreage	166	182	182	182	182	182	184	184	184	184	184
Playgrounds	6	8	8	9	10	10	11	11	11	11	11
Baseball/Softball Fields	5	5	7	7	7	7	7	8	8	8	8
Soccer/Football Fields	3	3	6	6	6	6	6	6	6	6	6
Recreation Centers	1	2	2	2	2	2	2	2	2	2	2
Trails (miles)	-	-	-	-	11.66	11.66	12.74	12.74	12.74	12.74	12.74
<b>Water</b>											
Connections	5,147	5,625	6,007	6,241	6,443	6,574	6,672	6,671	6,719	6,766	6,780
Water Mains (miles)	-	-	-	102.00	103.00	104.60	103.29	103.29	105.47	106.14	108.06
Fire Hydrants	668	680	693	695	728	750	732	732	774	785	787
Storage Capacity (millions of gallons)	6	6	6	6	6	6	6	6	6	6	6
Subscribed Capacity, UTRWD (MGD)	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<b>Wastewater</b>											
Connections	5,061	5,395	5,715	6,025	6,222	6,267	6,418	6,413	6,452	6,433	6,512
Sanitary Sewers (miles)	72.10	82.00	87.00	94.00	94.00	95.20	93.68	93.68	96.21	96.38	97.64
Storm Sewers (miles)	14.08	19.08	21.08	23.06	26.04	30.04	31.00	31.00	33.46	35.30	36.85
Treatment Capacity, UTRWD (MGD)	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82

[1] The City of Denton bills the City of Corinth based on one sewage flow meter and two areas based on connection count; UTRWD uses a take-or-pay system of billing in which the member city (Corinth) purchases peak capacity. UTRWD data is corrected per ori

Source: Various City of Corinth departments.

**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**City of Corinth  
Operating Indicators**

<b>Function/Program</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
General Government											
New Single Family Home Building Permits	483	345	290	265	176	108	50	18	20	25	32
New Commercial Building Permits	14	22	16	18	17	9	3	7	2	2	2
Police											
Physical Arrests	586	431	535	528	713	836	572	565	531	516	410
Parking Violations	164	75	91	117	105	38	51	22	41	20	38
Traffic Violations	4,391	4,958	5,379	6,471	4,940	8,711	7,102	6,756	5,978	6,046	5,544
Fire											
Emergency Responses [1]	758	708	718	810	921	930	1,089	2,235	2,198	2,422	2,600
Structure Fires Extinguished	33	23	21	18	33	29	42	33	55	56	66
Inspections	-	-	-	-	-	137	349	330	313	376	395
Other Public Works											
Street Resurfacing (miles)	-	-	1	1	<1	<1	1	<1	<1	2.5	2.7
Potholes Repaired	-	1,076	1,843	1,265	1,040	461	6,080	1,275	1,110	637	1,160
Parks and Recreation											
Classes offered (hours) [2]	-	-	-	669	816	565	526	1,935	1,424	894	454
Participants	-	-	-	4,419	4,883	4,150	3,758	7,501	7,162	4,420	4,105
Special events (hours) [2]	-	-	-	123	111	124	117	698	963	1,351	4,484
Participants	-	-	-	18,255	15,639	21,284	22,000	18,187	22,065	31,409	39,567
Association Participants/Attendees	-	-	-	-	-	-	24,880	82,890	83,010	115,910	126,940
Recreation center - Free Play Participation [3]	-	-	-	4,052	8,735	12,453	15,768	10,072	7,095	5,327	4,243
Water											
New Connections	177	478	382	234	202	131	98	12	15	35	50
Water Main Breaks	-	-	31	41	37	47	5	11	26	9	8
Average Daily Consumption (X 100)	2.09	2.44	2.79	2.52	3.00	3.55	2.45	2.66	2.60	2.24	3.77
Peak Demand	5.81	5.73	8.10	7.15	7.04	7.35	5.59	7.00	6.24	6.36	7.99
Wastewater											
New Connections	22	12	13	2	33	22	151	14	16	35	43
Average Daily Sewage Treatment (MGD)											
Upper Trinity Regional Water District [4]	0.59	0.53	0.52	0.66	0.72	0.67	1.05	1.01	1.05	1.20	1.02
City of Denton (estimate) [4] [5]	0.88	0.79	0.78	0.99	1.45	1.25	0.70	0.92	0.84	0.92	0.30

[1] In fiscal year 2008 the Lake Cities Fire department was incorporated into the City of Corinth. Emergency responses include all four cities that the Lake Cities Fire department serves.

[2] The information provided for fiscal years 2004 through 2007 reflects the number of classes/special events and does not reflect the total hours.

[3] In fiscal year 2007 the City lost the use of Crownover Middle School recreation facilities and reduced hours at the Woods Building recreation center for construction.

[4] The City transferred some flows from the Denton sewer basin to the Upper Trinity sewer basin beginning in February, 2007.

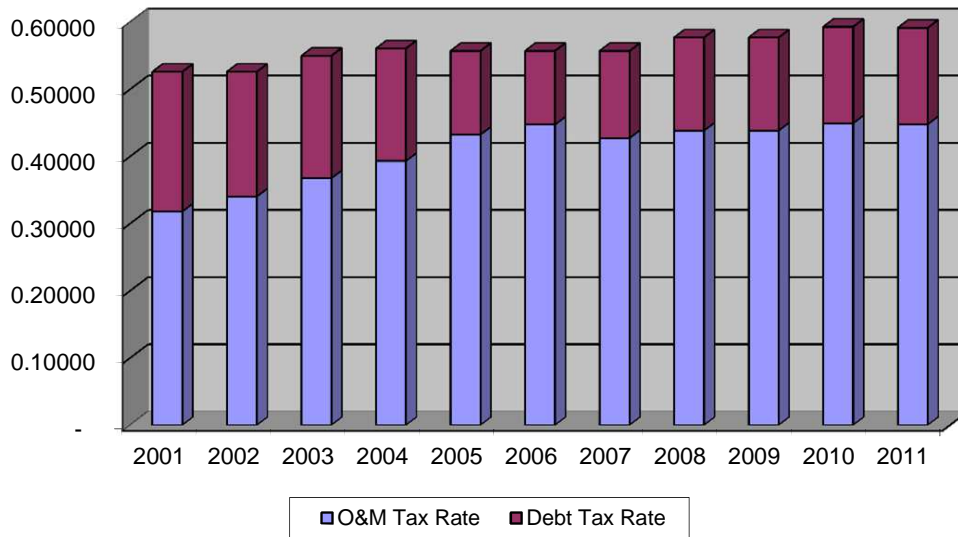
[5] The City of Denton bills the City of Corinth based on one sewage flow meters and two areas based on connection count; flows are based on estimates.

Source: Various City of Corinth departments.

**City of Corinth**  
Certified Property Value

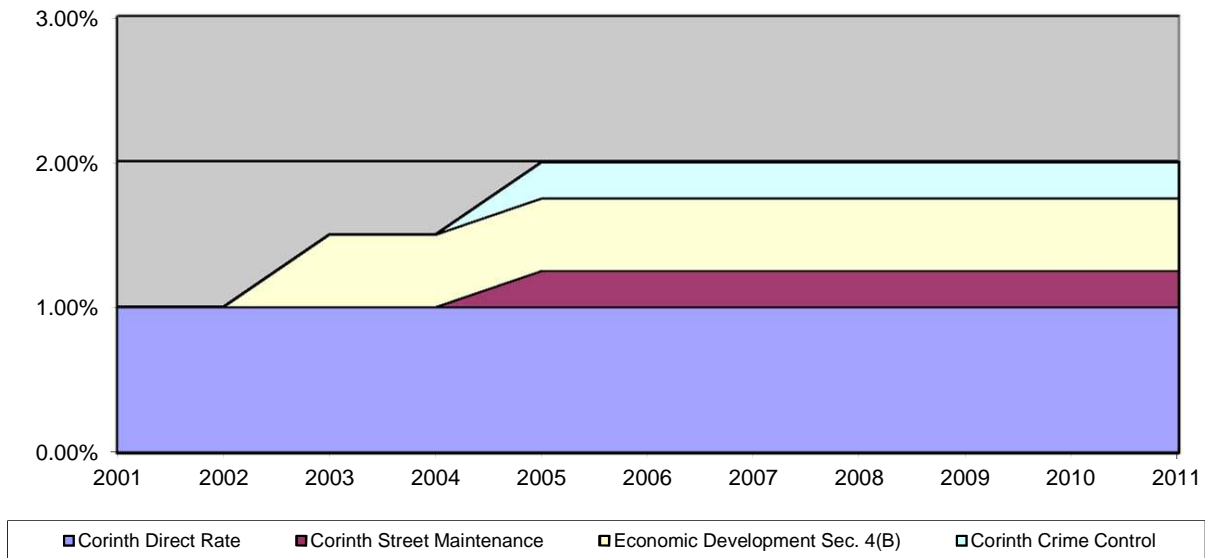
<b>Tax Year</b>	<b>Certified Assessed Value</b>	<b>O&amp;M Tax Rate</b>	<b>Debt Tax Rate</b>	<b>Total Tax Rate</b>	<b>Inc./ Decr. In Value</b>	<b>Percent of Levy Collected</b>
2001	\$ 961,312,925	0.31801	0.20799	0.52600	23.53%	96.20%
2002	\$ 1,053,743,410	0.34039	0.18561	0.52600	9.62%	98.63%
2003	\$ 1,134,942,610	0.36762	0.18213	0.54975	7.71%	92.67%
2004	\$ 1,186,228,350	0.39328	0.16734	0.56062	4.52%	98.91%
2005	\$ 1,215,046,284	0.43239	0.12459	0.55698	2.43%	98.00%
2006	\$ 1,287,406,176	0.44739	0.10959	0.55698	5.96%	99.06%
2007	\$ 1,372,483,140	0.42739	0.12959	0.55698	6.61%	99.07%
2008	\$ 1,417,615,882	0.43852	0.13846	0.57698	3.29%	99.71%
2009	\$ 1,393,914,517	0.43852	0.13846	0.57698	-1.67%	99.56%
2010	\$ 1,368,721,005	0.44946	0.14346	0.59292	-1.81%	99.63%
2011	\$ 1,390,506,929	0.44789	0.14346	0.59135	1.59%	n/a

**Tax Rate History**



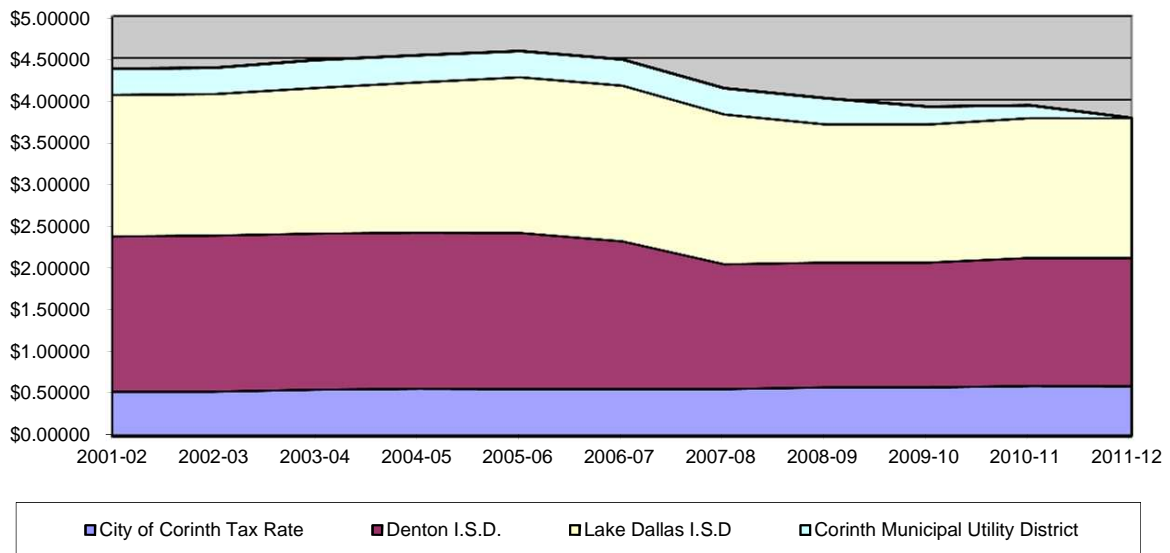
**City of Corinth**  
DIRECT AND OVERLAPPING SALES TAX RATES

Fiscal Year	Corinth Direct Rate	Corinth Street Maintenance	Economic Development Sec. 4(B)	Corinth Crime Control	Total City Sales Tax Rate
2001	1.00%	-	-	-	1.00%
2002	1.00%	-	-	-	1.00%
2003	1.00%	-	0.50%	-	1.50%
2004	1.00%	-	0.50%	-	1.50%
2005	1.00%	0.25%	0.50%	0.25%	2.00%
2006	1.00%	0.25%	0.50%	0.25%	2.00%
2007	1.00%	0.25%	0.50%	0.25%	2.00%
2008	1.00%	0.25%	0.50%	0.25%	2.00%
2009	1.00%	0.25%	0.50%	0.25%	2.00%
2010	1.00%	0.25%	0.50%	0.25%	2.00%
2011	1.00%	0.25%	0.50%	0.25%	2.00%



**City of Corinth**  
DIRECT AND OVERLAPPING PROPERTY TAX RATES

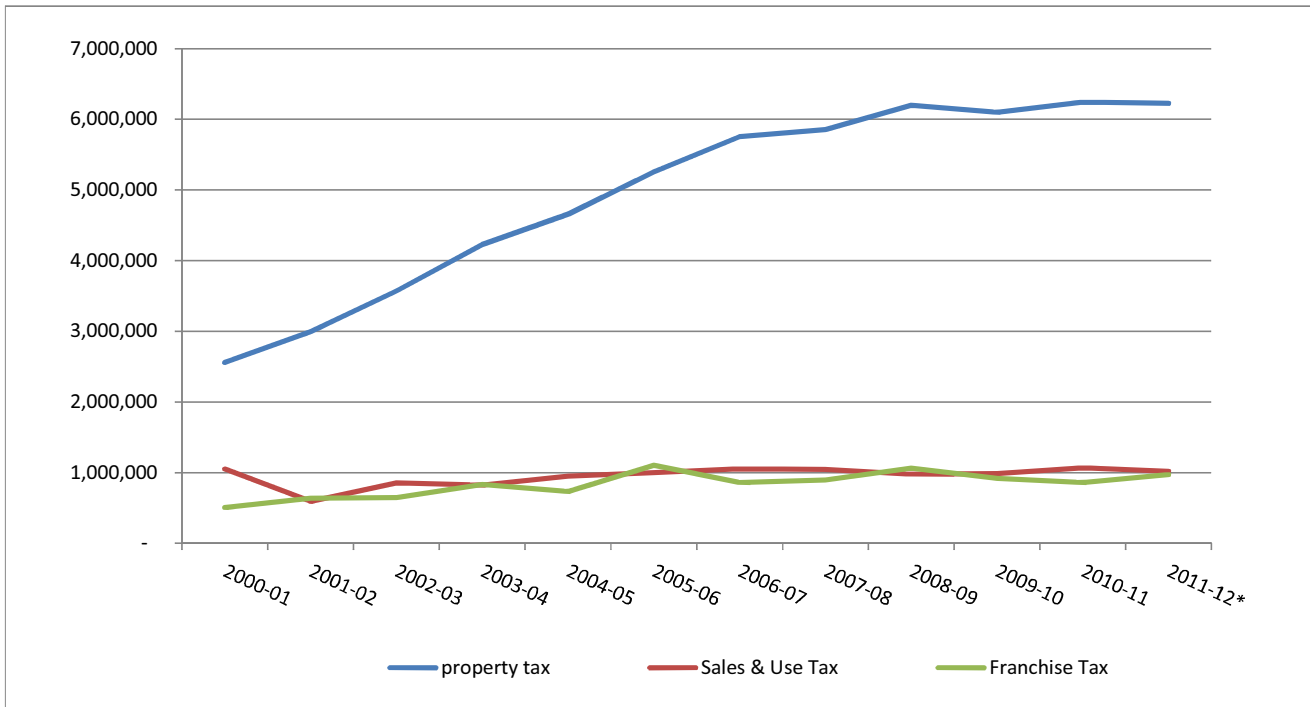
Fiscal Year	Corinth O&M Tax Rate	Corinth I&S Tax Rate	City of Corinth Tax Rate	Denton I.S.D.	Lake Dallas I.S.D.	Corinth Municipal Utility District	Denton County
2001-02	\$0.31800	\$0.20800	\$0.52600	\$ 1.8540	\$ 1.6900	\$ 0.3100	\$ 0.2519
2002-03	\$0.34040	\$0.18560	\$0.52600	\$ 1.8640	\$ 1.6900	\$ 0.3106	\$ 0.2490
2003-04	\$0.36760	\$0.18210	\$0.54970	\$ 1.8640	\$ 1.7400	\$ 0.3300	\$ 0.2472
2004-05	\$0.39332	\$0.16730	\$0.56062	\$ 1.8640	\$ 1.7950	\$ 0.3210	\$ 0.2548
2005-06	\$0.43239	\$0.12459	\$0.55698	\$ 1.8640	\$ 1.8600	\$ 0.3100	\$ 0.2465
2006-07	\$0.44739	\$0.10959	\$0.55698	\$ 1.7640	\$ 1.8600	\$ 0.3100	\$ 0.2319
2007-08	\$0.42739	\$0.12959	\$0.55698	\$ 1.4900	\$ 1.7900	\$ 0.3100	\$ 0.2358
2008-09	\$0.43852	\$0.13846	\$0.57698	\$ 1.4900	\$ 1.6500	\$ 0.3100	\$ 0.2358
2009-10	\$0.43852	\$0.13846	\$0.57698	\$ 1.4900	\$ 1.6500	\$ 0.2100	\$ 0.2498
2010-11	\$0.44946	\$0.14346	\$0.59292	\$ 1.5300	\$ 1.6700	\$ 0.1500	\$ 0.2739
2011-12	\$0.44789	\$0.14346	\$0.59135	\$ 1.5300	\$ 1.6700	\$ -	\$ 0.2774



**City of Corinth  
TAX REVENUES BY SOURCE**

Fiscal Year	Property Tax - O&M	Sales & Use Tax	Franchise Tax	Total	Prior Year Incr./Decr.
2000-01	2,556,574	1,051,527	507,748	4,115,849	25.82%
2001-02	2,993,296	592,638	637,470	4,223,404	2.55%
2002-03	3,572,031	855,211	645,301	5,072,543	16.74%
2003-04	4,227,897	824,038	832,345	5,884,280	13.80%
2004-05	4,660,213	952,897	733,510	6,346,620	7.28%
2005-06	5,255,673	999,133	1,104,382	7,359,188	13.76%
2006-07	5,756,614	1,054,786	861,399	7,672,799	4.09%
2007-08	5,854,230	1,046,958	894,191	7,795,379	1.57%
2008-09	6,198,466	978,930	1,066,132	8,243,528	5.44%
2009-10	6,097,978	986,126	919,698	8,003,802	-3.00%
2010-11	6,242,682	1,067,986	861,235	8,171,903	2.06%
2011-12*	6,227,941	1,017,042	973,315	8,218,298	0.56%

\* The 2011-12 includes projected revenues.







## BUDGET GLOSSARY

The Annual Program of Services contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this document in understanding these terms, a budget glossary has been included in the document.

**Accrual Basis.** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Accrued Expenses.** Expenses incurred but not due until a later date.

**Administrative Transfer.** An interfund transfer designed to recover General Fund expenditures conducted on behalf of Proprietary funds.

**Ad Valorem Taxes. (Current)** All property, real, personal, tangible, intangible, annexations, additions, and improvements to property located within the taxing unit's jurisdiction, which are subject to taxation on January 1 of the current fiscal year. Each year, by ordinance, the City Council exempts taxes on automobiles and other items from the tax levy. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the fiscal year beginning October 1 and continuing through the following September 30th.

**Ad Valorem Taxes. (Delinquent)** All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which they are imposed, except when the taxing unit postpones the delinquency date due to late mailing of tax bills or successful rollback elections.

**Ad Valorem Taxes. (Penalty and interest)** A delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

**Appropriation.** A legal authorization granted by a governing body to make expenditures and to incur obligations for specific purposes.

**Appropriable Fund Balance.** The cash remaining from the prior year which is available for appropriation and expenditure in the current year.

**Appropriation Ordinance.** The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

**Assessed Valuation.** A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Denton Central Appraisal District.)

**Balanced Budget.** A budget in which estimated revenues equal estimated expenditures.

**Bond.** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

**BUDGET GLOSSARY  
(continued)**

**Budget.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the governing body for adoption and sometimes the financial plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the governing body.

**Budget Adjustments.** A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Corinth's Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any intra-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

**Budget Calendar.** The schedule of key dates or milestones, which the City departments follow in the preparation, adoption, and administration of the budget.

**Budget Document.** The instrument used by the operational authority to present a comprehensive financial program to the City Council.

**Budget Message.** The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

**Budgeted Funds.** Funds that are planned for certain uses but have not been formally or legally appropriated by the governing body.

**Capital Improvements.** A permanent addition to the city's assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of the same.

**Cash Basis.** A basis of accounting under which transactions are recognized only when cash changes hands.

**Cash Management.** The management of cash necessary to pay for government services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**Cost.** (1) The amount of money or other consideration exchanged for property or services.  
(2) Expense.

**Cost Accounting.** That method of accounting, which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**Current Taxes.** Taxes that are levied and due within one year.

**Debt Services.** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Deficit.** (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

**BUDGET GLOSSARY  
(continued)**

**Delinquent Taxes.** Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

**Department.** An organizational unit, which has the responsibility of providing programs, activities, and functions in a related field.

**Depreciation.** The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**Division.** An administrative segment of the City, which indicates management responsibility for an operation or a group of related activities within a functional area. Divisions are the basic units of the budget upon which departments are composed.

**Encumbrances.** Commitments related to unperformed (executory) contracts for goods or services.

**Enterprise Fund.** A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

**Expenditure.** This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

**Expenses.** Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

**Fiscal Year.** The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Corinth has specified October 1 to September 30 as its fiscal year.

**Fixed Assets.** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**Franchise Fee.** This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise fees, inspections, fees, and/or charges of every kind except only Ad Valorem and special assessment taxes for public improvements (e.g., gas, telephone, and cable TV).

**Full-time Equivalent (FTE).** A unit of measure based on the number of hours that an employee works during the fiscal year. One FTE is equal to 2080 hours.

**Function.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**Fund.** An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

**BUDGET GLOSSARY**  
(continued)

**Fund Balance.** Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

**General Fund.** The fund used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds.** Bonds that finance a variety of public projects, such as streets, buildings, and improvements. The repayment of these bonds is usually made from the General Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

**Generally Accepted Accounting Principles (GAAP).** Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

**Governmental Funds.** Those funds through which most governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, General Debt Service).

**Grants.** Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**Income.** A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

**Interfund Transfers.** Amounts transferred from one fund to another to recover the charge for administrative services.

**Investments.** Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**Levy.** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

**Long-Term Debt.** Debt with a maturity of more than one year after the date of issuance.

**Mixed Beverage Tax.** A tax imposed on the gross receipts of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee.

**Modified Accrual Basis.** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable " and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

**BUDGET GLOSSARY**  
**(continued)**

**Operating Budget.** Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some states governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**Operating Expenses.** Fund expenses which are directly related to the fund's primary service activities.

**Operating Grants.** Grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee.

**Operating Income.** The excess of fund operating revenues over operating expenses.

**Operating Revenues.** Fund revenues, which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

**Ordinance.** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions, which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**Other Financing Sources.** Governmental fund general long-term debt proceeds, operating transfers out, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**Overlapping Debt.** The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government, which must be borne by property within each government.

**Performance Measures.** Specific quantitative and qualitative measures of work performed as an objective of the department.

**Productivity Measures.** Productivity measures should reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While activity measures indicate "how much" activity the division/department is performing, productivity measures identify "how well" the division/department is performing.

**Program Description.** Describes the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

**Program Goals.** Program goals describe the purpose or benefit the division/department plans to provide to the community and/or organizations it serves. Goals identify the end result the division/department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

**Program Objectives.** Program Objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year. Objective statements are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.

**BUDGET GLOSSARY  
(continued)**

**Property Tax.** Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Reserve.** An account to use to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenue Bonds.** Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

**Revenues.** (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers in are classified separately from revenues.

**Sales Tax.** A general "sales tax" is levied on persons and businesses selling merchandise or services in the city limits on a retail basis. The categories for taxation are defined by state law. Monies collected under authorization of this tax is for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness.

**Shared Revenues.** Revenues levied by one government but shared on a pre-determined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

**Tax Rate.** The amount of tax stated in terms of a unit of the tax base; for example, \$.50 per \$100 (one hundred dollars) assessed valuation of taxable property.

**Tax Rate Limit.** The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**Tax Roll.** The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**Trial Balance.** A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns.

**Unencumbered Balance.** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

**Working Capital.** Budgeted working capital is calculated as a fund's current assets less current liabilities and outstanding encumbrances.

