



CITY OF CORINTH TEXAS

ANNUAL PROGRAM OF SERVICES

Fiscal Year 2013-2014
Adopted

City of Corinth

Elected Officials



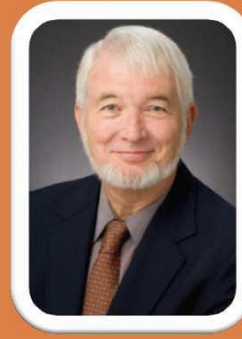
PAUL RUGGIERE
Mayor



JOE HARRISON
Mayor Pro Tem
Council Place IV



RANDY GIBBONS
Council Place I



JIM MAYFIELD
Council Place II



LOWELL JOHNSON
Council Place III



MIKE AMASON
Council Place V

Mission Statement

The City government of Corinth exists only to serve its citizens. To that end the City will limit itself to providing, maintaining and upgrading basic services consistent with a family-oriented community. These things will be accomplished through openness and prudent use of revenues. Every action taken by the Council or City employees on behalf of the citizens will be an example of impeccable personal integrity.

**FY 2013-14
CITY OF CORINTH, TEXAS
ADOPTED BUDGET**

This budget will raise more total property taxes than last year's budget by \$213,249 or 2.53%, and of that amount \$52,900 is tax revenue to be raised from new property added to the tax roll this year.

City Council Record Vote on the Budget Adoption;

Mayor Paul Ruggiere – (does not vote unless there is a tie vote)

Joe Harrison - No

Randy Gibbons - Yes

Jim Mayfield - Yes

Lowell Johnson - Yes

Mike Amason - Yes

| Property Tax Rates | FY 2013-14 | FY 2012-13 |
|---------------------------|-------------------|-------------------|
| Total Tax Rate | \$0.60489 | \$0.60489 |
| M&O Tax Rate | \$0.46143 | \$0.46143 |
| I&S Tax Rate | \$0.14346 | \$0.14346 |
| Effective Tax Rate | \$0.59506 | \$0.60489 |
| Effective M&O Tax Rate | \$0.45393 | \$0.45815 |
| Rollback Tax Rate | \$0.63373 | \$0.63794 |

The total amount of outstanding municipal debt obligations secured by property taxes is \$19,609,951 (including principal and interest). The total amount of self-supporting debt obligations is \$16,294,444 (including principal and interest).



CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES
2013-14

ADOPTED

On
Sept. 19, 2013

THE MAYOR AND CITY COUNCIL

Paul Ruggiere, Mayor
Joe Harrison, Mayor Pro Tem
Jim Mayfield
Lowell Johnson
Mike Amason
Randy Gibbons

Prepared By:

Jim Berzina
Interim City Manager

Lee Ann Bunselmeyer
Director of Finance

Chris Rodriguez
Financial Services Manager

Caryn Riggs
Controller

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Corinth
Texas**

For the Fiscal Year Beginning

October 1, 2012



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, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan, and as a communications device.

**2013-14
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3300 CORINTH PARKWAY, CORINTH, TEXAS 76208 - (940) 498-3200 – FAX (940)-498-3232

OFFICE OF THE CITY MANAGER

September 19, 2013

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

I respectfully submit the FY 2013-14 Adopted Budget, beginning October 1, 2013 and ending September 30, 2014. The budget represents the City's financial plan for the programs and services it will provide to the citizens of our community. As such, the budget process is 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.

I am pleased to report several positive and consistent trends in General Fund revenue sources which have enabled us to make significant progress in implementing the goals and objectives of the City Council. Property values have increased by 2.53% over the prior year tax roll. Due to changes in the recreation fee structure, revenues are anticipated to increase 17.07% over the current year estimates. Sales tax revenues have shown steady collections throughout the current fiscal year, with projections anticipating the same trend in the new budget year. Through conservative planning and significant expenditure reductions that have been made in prior years and in the FY 2013-14 Budget, the City of Corinth is well positioned financially to address the City Council's priorities, maintain service levels and invest in our employees.

A comprehensive summary of the FY 2013-14 Budget, which includes total resources of \$32,007,363 and expenditures of \$31,354,036 is provided in the Budget Overview. However, key elements of the budget include the following:

- ✓ No tax rate increase, \$0.60489 per \$100 of assessed valuation. Of this amount, \$0.46143 is provided for operations and maintenance and \$0.14346 is provided for debt service. The effective tax rate is \$0.59506.
- ✓ The budget continues to support various community programs with total funding of \$201,630.
- ✓ In 2013 the City retained Ray Associates, Inc. to conduct a compensation and classification study to solicit total compensation and benefits information for comparable jobs from 12 other Texas cities. The study determined that adjustments to the General Employee, Police and Fire pay plans were needed to be able to compete at the level determined by the Council. The FY 2013-14 budget includes funding increases to the general pay plan of \$11,999, police pay plan of \$101,346, Crime Control & Prevention District police pay plan of \$20,414 and fire pay plan of \$64,316 to implement the compensation and classification study effective October 7, 2013. An additional \$75,000 is budgeted to address pay plan compression issues.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

- ✓ Implements the third year of the FY 2011-13 Utility rate study that was adopted by the City Council in April 2011. The schedule does not include an increase in the base or volumetric rates to our Water and Wastewater customers. The FY 2013-14 budget includes \$40,000 to conduct a Utility rate study for 2014-2016.
- ✓ No base rate increases to our Storm Drainage customers.
- ✓ Replacement of 3 police patrol vehicles and 2 police administration vehicles to be funded in the General Vehicle replacement fund (\$204,523) and the Crime Control & Prevention District (\$26,776).
- ✓ The capital improvement budget has been developed within the context of a five-year plan. The FY 2013-14 capital improvement budget includes a one-time transfer from the General Fund Balance for \$300,000 for Public Safety Communication Equipment upgrades and \$500,000 from the Utility Fund Balance for Wastewater System Improvements to Corinth Shores. The budget also includes a transfer from the general fund balance to the General Capital Improvement for future projects. The budget does not include an issuance of debt.

I am excited and pleased to present the FY 2013-14 Budget for the City of Corinth that includes significant investments in our infrastructure, community, and employees. The input of the City Council in this process and financial content has been invaluable in the preparation of the FY 2013-14 Budget and Capital Improvement Plan. Appreciation is also expressed to members of the professional staff, particularly in the Finance Department, who contributed many hours of hard work to bring this budget to fruition.

The City of Corinth is very fortunate to have a dedicated City Council and a competent and capable staff managing the affairs of the City government and ensuring that quality services are provided to the citizens of Corinth while maintaining fiscal integrity.

Sincerely,

Jim Berzina
Interim City Manager

FY 2013-14 Budget Overview

MAJOR ISSUES – GENERAL FUND

GENERAL FUND RESERVE LEVELS

In December 2012, the City Council adopted a Fund Balance Policy for the City of Corinth. The policy established the City's goal to achieve and maintain an unassigned fund balance in the General Fund equal to 20% of expenditures. The City also determined that a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances. The adopted policy requires that if the unassigned fund balance unintentionally falls below 15% or if it is anticipated that at the completion of any fiscal year the projected unassigned fund balance will be less than the minimum requirement, the City Manager must prepare and submit a plan to restore the minimum required level as soon as economic conditions allow. The plan must detail the steps necessary for the replenishment of fund balance as well as an estimated timeline for achieving such. Appropriation from the minimum unassigned fund balance requires the approval of the Council and may only be utilized for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable revenue plan designed to sustain the expenditure is simultaneously adopted.

The FY 2013-14 estimated ending reserve balance of \$3,076,980 represents approximately 21.14% of budgeted expenditures which includes \$945,000 of one-time purchases from fund balance. 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, 2013, and the projected balance for the fiscal year ending September 30, 2014.

| | As of 09/30/2010 | As of 9/30/2011 | As of 9/30/2012 | Projected 9/30/2013 | Proposed 9/30/2014 |
|-------------------------|---------------------|--------------------|--------------------|------------------------|-----------------------|
| Unreserved Balances | \$3,968,291 | \$4,769,223 | \$5,454,704 | \$4,021,980 | \$3,076,980 |
| Budgeted Expenditures | \$13,170,213 | \$12,479,131 | \$12,778,941 | \$14,746,325 | \$14,553,527 |
| % of Total Expenditures | 30.13% | 38.22% | 42.69% | 27.27% | 21.14% |
| Policy Goal % | 20% | 20% | 20% | 20% | 20% |

The City has continued to maintain strong reserve balances over the past several years. Over the five year period the City consistently maintained an average fund balance of 31.89%. Going forward, the reserve fund balance is expected to remain above the fund balance target established by Council.

GENERAL FUND REVENUES

Property Tax – The largest revenue source in the General Fund is the ad valorem tax. Approximately 48% of the total General Fund revenue is generated from ad valorem taxes. As shown below, the 2013 certified tax roll submitted by the Denton Central Appraisal District shows an overall increase of \$35,254,174 or 2.53% from the 2012 certified tax roll. Analysis of the increase shows that there was \$8,745,330 in new value added to the appraisal roll due to new growth and construction.

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 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 City of Corinth's FY 2013-14 Budget includes a tax rate increase to \$0.60489 per \$100 assessed valuation which is \$1.89 less than the state limit. The tax rate of \$0.60489 is above the estimated effective tax rate of \$0.59506. The following table shows the historical trend of property values and tax rates:

| | As of 09/30/2010 | As of 9/30/2011 | As of 9/30/2012 | As of 9/30/2013 | Proposed 9/30/2014 |
|-----------------------------|---------------------|--------------------|--------------------|--------------------|-----------------------|
| Certified Taxable Valuation | \$1,393,914,517 | \$1,368,721,005 | \$1,390,506,929 | \$1,393,698,516 | \$1,428,952,690 |
| General Fund Tax Rate | .43852 | 0.44946 | 0.44789 | 0.46143 | 0.46143 |
| Debt Service Tax Rate | .13846 | 0.14346 | 0.14346 | 0.14346 | 0.14346 |
| Total Tax Rate | \$0.57698 | \$0.59292 | \$0.59135 | \$0.60489 | \$0.60489 |

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 2013-14, the City of Corinth expects to receive \$1,119,183 in sales and use tax revenue. As always, sales tax revenue is wholly dependent on the local economic conditions and can fluctuate. The following chart illustrates a 5-year history of general purpose sales tax and mixed beverage sales tax collections.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

| | As of 09/30/2010 | As of 9/30/2011 | As of 9/30/2012 | Projected 9/30/2013 | Proposed 9/30/2014 |
|-----------------|---------------------|--------------------|--------------------|------------------------|-----------------------|
| General Purpose | \$979,639 | \$1,056,431 | \$1,120,384 | \$1,119,183 | \$1,119,183 |
| Mixed Beverage | \$6,486 | \$11,555 | \$11,460 | \$11,500 | \$11,500 |
| Total Sales Tax | \$986,125 | \$1,067,986 | \$1,131,844 | \$1,130,683 | \$1,130,683 |

Franchise Fees – Another large source of revenue in the General Fund is franchise fees. Approximately 7.5% of the General Fund's revenues are related to 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 2013-14 budget includes \$1,026,460 in franchise fees from various utilities operating in the City.

Fire Service Revenues – In 2012, Lake Dallas, Shady Shores, and Hickory Creek renewed a five-year inter-local agreement with Corinth for fire services. The negotiated terms 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, with a floor of 2% and cap of 5% and that all cities share in the costs associated with the replacement of vehicles and equipment. The budget incorporates the negotiated contributions from each of the cities. In total, the budget includes an anticipated collection of \$2,205,166 for fire related services which include fire service and EMS agreements.

Transfers – Each year, the city completes an analysis to determine the cost of providing internal services to the organization. This process is primarily designed to recover General Fund costs associated with providing services to other funds. Examples of these costs include expenses for Human Resources, Finance, Technology Services, City Administration, and Legal departments. The cost allocation transfers associated with these services, and others for FY 2013-14 are \$982,103.

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, development slowed in FY 2011-12 and continued through FY 2012-13. The budget reflects a very conservative projection for the FY 2013-14 development related revenues with a total budget of \$227,434.

Recreation Fees Revenues – In FY 2012-13 the City Council developed a Parks Improvement Committee comprised of members of the City Council, Parks, Recreation and Finance staff to review the Recreation Fees for Co-Sponsored Associations and City run leagues and programs. The Committee recommended changes to non-resident fees, field rental fees, concession stand fees, tournament rental fees, and administration fees. In addition, the committee recommended the addition of a Participation fee of \$10 per person per activity for Co-Sponsored Associations and also recommended the establishment of a Community Park Improvement Fund to deposit one half of the participation fees to be expended for future improvements to the Community park. The committee recommendations were approved by the City Council in August 2013. The budget includes \$293,130 in recreation fees which includes the changes in fees recommended by the Parks Improvement Committee and approved by the City Council.

WAGES AND BENEFITS

Health Insurance – In April 2013 the City solicited bids for health insurance coverage. The renewal proposal from the current health provider included a 14.2% increase in health costs. In order to manage the annual increases in insurance premiums that the City has faced, the city's management team recommended eliminating the Core and Buy-up insurance plan for employees and only offer a high deductible plan with a health savings account (H.S.A.). On a high deductible plan the employee pays 100% of their medical and prescription costs until the deductible is met. The revised insurance structure would continue a city contribution of \$1,000 per employee into the individual savings account in order to assist employees in the transition from the low deductible plans to the high deductible plan. The recommended changes also included a subscription to the Compass Professional Health Service which would assist employees in determining the lowest cost of services from medical providers in the area. Final negotiations and the elimination of the two insurance plans and the addition of the professional health service subscription netted a 3.4% decrease in health costs.

Compensation – In FY2012-13 the City retained Ray Associates, Inc. to conduct a compensation and classification study to solicit total compensation and benefits information for comparable jobs from 12 other Texas cities. The City Council determined that they wanted to be able to compete in the middle of the market, or the 50th percentile, where half of the cities were paying more and half of the cities were paying less. Prior to this study, the City did not have a salary structure with ranges established for any positions except those in fire and police. In all general departments, the City had a set salary for each person in a non-public safety position. As a result of this, most of the City's salaries were competitive within the minimum or entry for general employees. However, most of the City's salaries were not competitive with the appropriate maximum of a salary range. The study determined that the adjustments to the Police and Fire step plan were needed to be able to compete at the level determined by the Council. The FY 2013-14 budget includes funding increases to the general pay plan of \$11,999, police step plan of \$101,346, Crime Control & Prevention District police step plan of \$20,414 and fire step plan of \$64,316 to implement the compensation and classification study effective October 7, 2013. The budget also includes \$75,000 to address pay plan compression issues effective January 1, 2014.

The Study also found that most of the City's job titles to be an accurate reflection of the duties and responsibilities being performed by the employee. However, in reviewing classifications of the City's jobs, Ray Associates did recognize some positions for which a change in job title would reflect more clearly the level of duties and responsibilities of the job and/or would make the City's job titles more consistent with comparable positions in the market. The following job title changes were recommended by Ray Associates and are incorporated in the budget.

| Current Job Title | Recommended Job Title |
|-------------------------------|--|
| Accounting Coordinator | Accountant |
| P/T AP Specialist | Accounts Payable Specialist (P/T) |
| Captain/Paramedic | Captain |
| Human Resource Manager | Human Resource Director |
| Crew Leader | Crew Leader (Parks) |
| Police Captain | Assistant Police Chief |
| Operations Manager | P/W Manager (Streets, Parks, Fleet, Drainage) |
| Operations Manager | P/W Manager (W/WW) |
| Inspector I | Public Works Inspector |
| Inspector II | Public Works Inspector |
| Crew Leader | Crew Leader (Streets) |
| Public Works & Parks Director | Director of Public Works, Parks Maint. & Utilities |
| Recreation Coordinator | Recreation Manager |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

Ray Associates recommended that the City provide a 2% across-the-board adjustment to employees. However, the City's financial condition cannot provide the necessary funding. During discussions of the study and compensation options for the City, the Council indicated its desire to implement a pay for performance (merit) increase for general employees.

COMMUNITY SUPPORT

The City continues to support various community programs. The total funding of \$201,630 is a .03% increase from the 2012-13 funding levels. The following table shows the historical funding levels and the budgeted level of community support for FY2013-14:

| | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Actual 2012-13 | Proposed 2013-14 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Lake Cities Library | \$96,892 | \$91,082 | \$95,000 | \$98,000 | \$98,000 |
| HOA Water Contracts | 105,950 | 105,950 | 106,016 | 99,159 | 99,230 |
| Lake Cities Chamber | 400 | 400 | 400 | 400 | 400 |
| Demand Transit | 86,016 | 10,666 | 0 | 0 | 0 |
| Lake Cities Fireworks | 3,000 | 3,000 | 3,000 | 4,000 | 4,000 |
| | <u>\$224,919</u> | <u>\$292,258</u> | <u>\$211,098</u> | <u>\$201,559</u> | <u>\$201,630</u> |

NEW PROGRAM FUNDING

The FY 2013-14 Budget recommends \$985,280 in funding for program enhancements in the General Fund. The table below provides a summary of the recommended funding amounts for one-time purchases of \$945,000 from the general fund balance and \$40,280 for on-going program enhancements. The one-time funding transfer of \$300,000 for the public safety communications upgrade is required for current radio systems to meet P25 compliance standards. The \$500,000 transfer to the General Capital Project Fund reserves funding for future capital needs.

| Dept | Package Title | FTE | One-Time Cost | On- Going Cost | Total Cost |
|-----------|--|-----|-------------------|----------------------|-------------------|
| Fire | Vehicle Replacement Transfer | - | \$ - | \$ 32,725 | \$ 32,725 |
| Fire | Power Stretchers | - | 55,000 | - | 55,000 |
| HR | NeoGov Applicant Tracking | - | - | 7,555 | 7,555 |
| City Hall | Replace Carpeting in City Hall | - | 90,000 | - | 90,000 |
| CIP | Public Safety Communication System Upgrade | - | 300,000 | - | 300,000 |
| CIP | Transfer to General Capital Fund | - | 500,000 | - | 500,000 |
| | Total General Fund | - | <u>\$ 945,000</u> | <u>\$ 40,280</u> | <u>\$ 985,280</u> |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

UNFUNDED BUDGET REQUESTS

While the FY 2013-14 Budget provides the funding to continue our basic services and provides for the addition of some program enhancements and one-time purchases, several departmental budget requests remain unfunded. The following table provides a listing of those unfunded budget requests.

| Dept | Package Title | FTE | One-Time Cost | On- Going Cost | Total Cost |
|-------------|--|-------------|--------------------------|-------------------------------|-----------------------|
| Fire | Fire House #2 Upgrades | - | \$41,600 | \$0 | \$41,600 |
| Fire | Repairs to Fire Headquarters | - | 52,500 | - | 52,500 |
| Fire | Fence Training Field | - | 26,000 | - | 26,000 |
| Finance | Restore PT Accounts Payable Specialist | 0.50 | - | 16,984 | 16,984 |
| Police | Police Officers | 3.00 | - | 240,000 | 240,000 |
| Police | Police Clerk | 1.00 | 10,500 | 46,287 | 56,787 |
| Police | PT Evidence Clerk | 0.50 | 6,500 | 16,984 | 23,484 |
| | Total General Fund | 5.00 | \$137,100 | \$320,255 | \$457,355 |

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 \$2,049,976. The total tax rate is recommended to remain the same at \$0.14346 per \$100 valuation. Additional contributions into the debt service fund total \$19,278. This includes a transfer from the Utility Fund of \$18,100 and Storm Drainage Utility Fund for \$1,178 for their share of the technology services debt service on certificates which are budgeted in the Water/Wastewater and Storm Drainage Operating Fund.

Obligations to be paid out of the debt service fund total \$2,490,313 (including fees) leaving a projected fund balance of \$296,277. The following table shows the historical trend of debt service revenues, expenditures, and use of fund balance.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

| | As of | As of | As of | Projected | Proposed |
|------------------------|-----------|-------------|-------------|-------------|-------------|
| | 9/30/2010 | 9/30/2011 | 9/30/2012 | 9/30/2013 | 9/30/2014 |
| Beginning Fund Balance | \$754,085 | \$792,241 | \$1,288,068 | \$1,000,816 | \$717,336 |
| Ad Valorem Taxes | 1,925,360 | 1,973,015 | 2,006,135 | \$2,002,599 | \$2,049,976 |
| Misc. Revenues | 27,360 | 18,376 | 0 | 0 | 0 |
| Interest Income | 12,880 | 10,444 | 7,197 | 4,500 | 0 |
| Transfers In | 421,220 | 797,772 | 45,934 | 208,287 | 19,278 |
| Debt Service | 2,341,787 | 2,297,463 | 2,339,826 | 2,488,866 | 2,480,313 |
| Agent Fees | 6,877 | 6,317 | 6,692 | 10,000 | 10,000 |
| Ending Fund Balance | \$792,241 | \$1,288,068 | \$1,000,816 | \$717,336 | \$296,277 |

In September 2007, the City issued bonds 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 and lower construction costs related to the economy, 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 six years has reduced the obligation by \$20,533,349. In September 2014 the City's total debt obligation will total \$35,904,394. Of the total outstanding debt \$19,609,951 is general fund (tax supported) debt, \$13,507,633 is Water/Wastewater debt, and \$2,786,951 is Storm Drainage Debt.

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 2013-14 budget implements the third year of the adopted three year rate structure for water and wastewater services as adopted by ordinance in April 2011. The current rates allow the utility to recover total revenues of approximately \$11,854,962. The total expenditures for the Utility Fund total \$12,394,962 which include the use of fund balance in the amount of \$500,000 for a wastewater capital improvement project at Corinth Shores and \$40,000 for a Comprehensive Utility Rate Study. The budget also implements the compensation and classification study.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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. There are no proposed changes to the volumetric rates. The FY 2013-14 Budget reflects the adopted rates as outlined in Figures 1 – 3.

Figure 1: Proposed Minimum Bill

| | 2013 | 2014 |
|--------|-------------|-------------|
| 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

| | 2013 | 2014 |
|-----------------------|---------|---------|
| 0-10,000 Gallons | \$ 2.77 | \$ 2.77 |
| 10,001-25,000 Gallons | \$ 4.77 | \$ 4.77 |
| 25,001-50,000 Gallons | \$ 6.77 | \$ 6.77 |
| 50,001 and Up | \$ 8.77 | \$ 8.77 |

Figure 3: Proposed Commercial Volumetric Rates

| | 2013 | 2014 |
|-----------------------|---------|---------|
| 0-10,000 Gallons | \$ 3.68 | \$ 3.68 |
| 10,001-25,000 Gallons | \$ 4.68 | \$ 4.68 |
| 25,001-50,000 Gallons | \$ 5.68 | \$ 5.68 |
| 50,001 and Up | \$ 6.68 | \$ 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 as outlined below. There are no proposed changes to the wastewater rates.

Figure 4: Proposed Wastewater Rates

| | 2013 | 2014 |
|-----------------|----------|----------|
| Minimum Bill | \$ 21.39 | \$ 21.39 |
| Volumetric Rate | \$ 5.60 | \$ 5.60 |

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

Utility Appropriate Fund Balance

In December 2012, the City Council adopted a Fund Balance Policy for the City of Corinth Utility Fund. The policy established the City's goal to achieve and maintain an unassigned fund balance in the Utility Fund equal to 25% of expenditures. The City also determined a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances. The policy requires that if the unassigned fund balance unintentionally falls below 15% or if it is anticipated that at the completion of any fiscal year the projected unassigned fund balance will be less than the minimum requirement, the City Manager must prepare and submit a plan to restore the minimum required level as soon as economic conditions allow. The plan must detail the steps necessary for the replenishment of fund balance as well as an estimated timeline for achieving such.

The FY 2013-14 estimated ending reserve balance of \$3,669,219 represents approximately 29.60% of budgeted expenditures which includes \$540,000 of one-time purchases from fund balance. 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, 2013, and the projected balance for the fiscal year ending September 30, 2014.

| | As of | As of | As of | Projected | Proposed |
|-------------------------|------------------|------------------|------------------|------------------|------------------|
| | 9/30/2010 | 9/30/2011 | 9/30/2012 | 9/30/2013 | 9/30/2014 |
| Unreserved Balances | \$2,429,581 | \$4,023,386 | \$5,099,207 | \$4,209,219 | \$3,669,219 |
| Budgeted Expenditures | \$11,063,002 | \$10,827,741 | \$11,453,960 | \$12,861,995 | \$12,394,962 |
| % of Total Expenditures | 21.96% | 37.16% | 44.52% | 32.72% | 29.60% |
| Policy Goal % | 25% | 25% | 25% | 25% | 25% |

The City has continued to maintain strong reserve balances over the past several years. Over the five year period the City consistently maintained an average fund balance of 33.19%. The strong reserve 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. Due to careful planning and conservative spending the City has been able to implement a Pay-as-you-go funding program for Capital expenditures and utilize fund balance for many capital projects. Going forward, the reserve fund balance is expected to remain above the fund balance target established by Council.

NEW PROGRAM FUNDING

The FY 2013-14 Budget recommends \$540,000 to be funded from fund balance for program enhancements in the Utility Fund. Funding of \$500,000 for the Wastewater system improvements to Corinth Shores will be transferred to the Utility Capital Project fund. The table below provides a summary of the recommended one-time purchases from the Utility fund.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

| Dept | Package Title | FTE | One-time Cost | Going Cost | Total Cost |
|------------------|----------------------------------|-----|---------------|------------|------------|
| Water/Wastewater | Comprehensive Utility Rate Study | - | \$40,000 | - | \$40,000 |
| Wastewater | SS Rehab in Corinth Shores | - | 500,000 | - | 500,000 |
| | Total Utility Fund | - | \$540,000 | - | \$540,000 |

MAJOR ISSUES – STORM DRAINAGE FUND

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 was not sufficient to cover the estimated capital improvement costs on the bonds issued in 2007. Effective October 1, 2011, the drainage fee was increased to \$6.00 per month. The current rates allow the storm drainage fund to recover total revenues of approximately \$656,900, which will meet the total budgeted expenditures of approximately \$656,900. The budget does not include any funding for new programs. However, the FY 2013-14 budget implements the compensation and classification study.

Storm Drainage Appriable Fund Balance

In December 2012, the City Council adopted a Fund Balance Policy for the Storm Drainage Fund. The policy established the City's goal to achieve and maintain an unassigned fund balance in the Storm Drainage Fund equal to 25% of expenditures. The City also considered a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances. The policy requires if the unassigned fund balance unintentionally falls below 15% or if it is anticipated that at the completion of any fiscal year the projected unassigned fund balance will be less than the minimum requirement, the City Manager must prepare and submit a plan to restore the minimum required level as soon as economic conditions allow.

The FY 2013-14 estimated ending reserve balance of \$667,068 represents approximately 101.55% of budgeted expenditures. 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, 2013, and the projected balance for the fiscal year ending September 30, 2014.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

| | As of 9/30/2010 | As of 9/30/2011 | As of 9/30/2012 | Projected 9/30/2013 | Proposed 9/30/2014 |
|-------------------------|--------------------|--------------------|--------------------|------------------------|-----------------------|
| Unreserved Balances | \$424,694 | \$538,635 | \$634,746 | \$667,068 | \$667,068 |
| Budgeted Expenditures | \$530,135 | \$573,450 | \$561,426 | \$624,978 | \$656,900 |
| % of Total Expenditures | 80.11% | 93.93% | 113.06% | 106.73% | 101.55% |
| Policy Goal % | N/A | N/A | N/A | 25% | 25% |

The City has continued to maintain strong reserve balances over the past several years. Over the five year period the City consistently maintained an average fund balance of 99.08%. The strong reserve is due primarily to a commitment to deliver quality service through carefully planned resource allocations. The City's goal is to implement a Pay-as-you-go funding program for Capital expenditures and utilize fund balance for capital projects. Going forward, the reserve fund balance is expected to remain above the fund balance target established by Council.

MAJOR ISSUES – STREET MAINTENANCE SALES TAX FUND

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 re-approved by voters in the May 12, 2012 election. The budget projects the sales tax will generate \$279,795. The budgeted expenditures include \$100,000 for maintenance on various city streets.

MAJOR ISSUES – CRIME CONTROL AND PREVENTION SALES TAX FUND

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 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 FY 2013-14 budget projects the sales tax will generate \$235,028. Budgeted expenditures of \$262,054 include the retention of three Police Officers and \$26,776 for the replacement of police admin vehicle. The budget also implements the Compensation & Classification study conducted by Ray Associates that determined that adjustments to the Police step plan were needed to be able to compete at the level determined by the Council. The FY 2013-14 budget includes a funding increase to the Crime Control & Prevention District police step plan of \$20,414 effective October 7, 2013.

MAJOR ISSUES – ECONOMIC DEVELOPMENT SALES TAX FUND

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 \$559,591. Additionally, the FY 2013-14 Budget includes expenditures of \$420,356 which include a \$50,000 transfer to the Park Development Fund for miscellaneous park improvements. The budget also implements the compensation and classification study. The Economic Development Corporation Board of Directors approved the budget on July 1, 2013.

MAJOR ISSUES – SPECIAL REVENUE FUNDS

Hotel Occupancy Tax Fund– In March 2009 the City's 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 \$38,000 for FY 2013-14. Expenditures are not included in the budget. As the fiscal year progresses the FY 2013-14 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 2013-14 Budget includes funding of \$12,835 for two part time crossing guards, \$10,638 for Child Advocacy Center support, and \$3,800 to replace the Fire Prevention Sparky uniform.

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 2013-14 budget projects revenues of \$12,000. Additionally, the budget includes a \$12,000 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 2013-14 Budget includes revenues of \$15,000. Additionally, the budget includes \$2,840 to lease computers for the Municipal Court department and \$12,000 to continue upgrading the Court technology that will allow the Court to streamline its operations.

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 2013-14, budgeted expenditures of \$5,000 will be used for various operational expenditures as allowed by state statute.

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Community Park Improvement Fund – The Community Park Improvement Fund was created in August 2013 and is funded through participation fees collected from the City's Co-Sponsored Athletic Leagues. The funds are restricted for improvements to the Community Park. The FY 2013-14 Budget includes revenues of \$9,020. No budgeted expenditures were included in the budget. However, as projects are identified, the FY 2013-14 budget may be amended to allocate the expenditures in compliance with the authorized use by the City Council.

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 2013-14, 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 2013-14 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 2013-14 Budget includes revenues of \$6,600 and expenditures of \$10,000 for the use of various beautification programs.

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. The budgeted expenditures include \$204,523 for the replacement of three Police Patrol Vehicles and one Police Administration Vehicle.

Fire Department – The Lake Cities Fire Department Vehicle Replacement fund was created in FY 2011-12. This fund was created to manage the purchase of the Lake Cities Fire Department vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Through an inter-local agreement with Lake Dallas, Hickory Creek, and Shady Shores the cities provide annual lease payments based on the 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 for the Lake Cities area. The FY 2013-14 budget includes a transfer of \$74,375 from the General Fund and contributions from the participating cities of \$50,625. The budgeted expenditures include \$97,288 for the lease of a Fire pumper truck, \$45,000 for the purchase of hydraulic rescue tools, and \$10,000 for the purchase of a thermal imaging camera.

Utility Fund - The FY 2013-14 Budget includes a transfer of \$100,000 from the Utility Fund and \$24,317 from the Storm Drainage Fund. There are no budgeted expenditures for FY 2013-14.

Utility Meter Replacement Fund – The FY 2013-14 Budget includes the transfer of \$150,000 from the Utility Fund for the Tap & Meter Replacement Program. The budgeted expenditures include \$50,000 for meter maintenance and replacement.

**CITY OF CORINTH
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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. There are no expenditure allocations for the FY 2013-14 impact fee budget.

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.

The Capital Improvement Program addresses the issues of aging and new infrastructure for the General, Water/Wastewater and Storm Drainage Funds. In previous years, the capital program was funded primarily through the issuance of debt. The goal of the city is to limit or eliminate the issuance of debt by funding the capital expenditures with current revenues and the use of fund balance. By doing so, the overall costs of projects will be reduced.

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 2013-2014 budget includes projects currently scheduled through FY 2017-18. As the impact fee update is completed some of the projects may shift and additional projects may be identified.

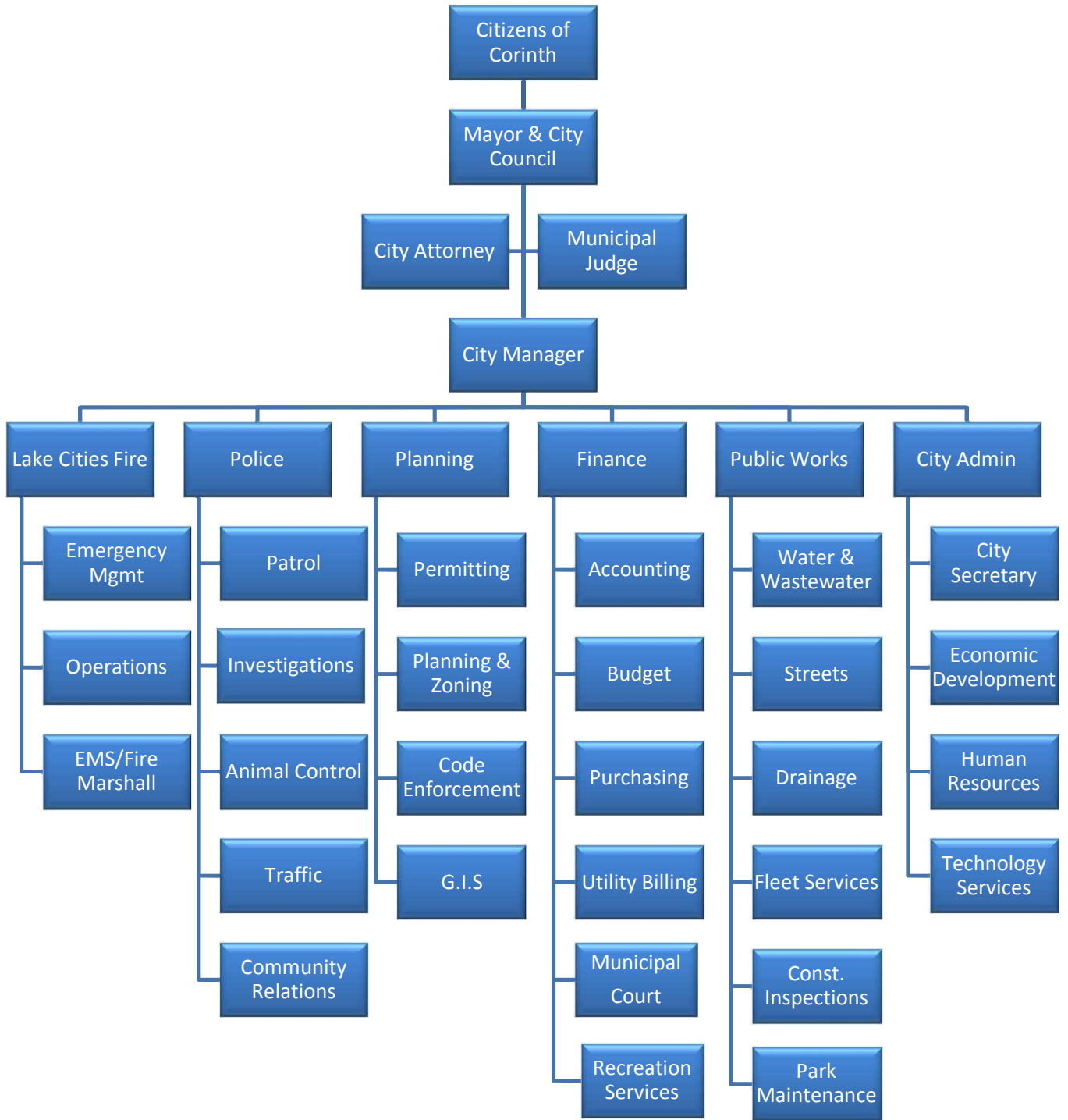
The capital improvement plans incorporate a phased approach using current revenues and use of balance to fund the city's capital program. The table below summarizes the Five Year Capital Improvement Program.

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
|---------------|------------------|--------------------|------------|------------|------------|--------------------|
| Water | \$- | \$450,000 | \$- | \$- | \$- | \$450,000 |
| Wastewater | 500,000 | 650,000 | - | - | - | 1,150,000 |
| Drainage | - | - | - | - | - | - |
| Public Safety | 300,000 | - | - | - | - | 300,000 |
| Streets | - | - | - | - | - | - |
| | <u>\$800,000</u> | <u>\$1,100,000</u> | <u>\$-</u> | <u>\$-</u> | <u>\$-</u> | <u>\$1,900,000</u> |

The FY 2013-14 capital improvement budget includes a one-time transfer from the General Fund Balance for \$300,000 for Public Safety Communication Equipment upgrades to meet P25 compliance standards and \$500,000 from the Utility Fund Balance for Wastewater System Improvements to Corinth Shores. The budget does not include an issuance of debt.

ORGANIZATIONAL CHART

As of October 1, 2013

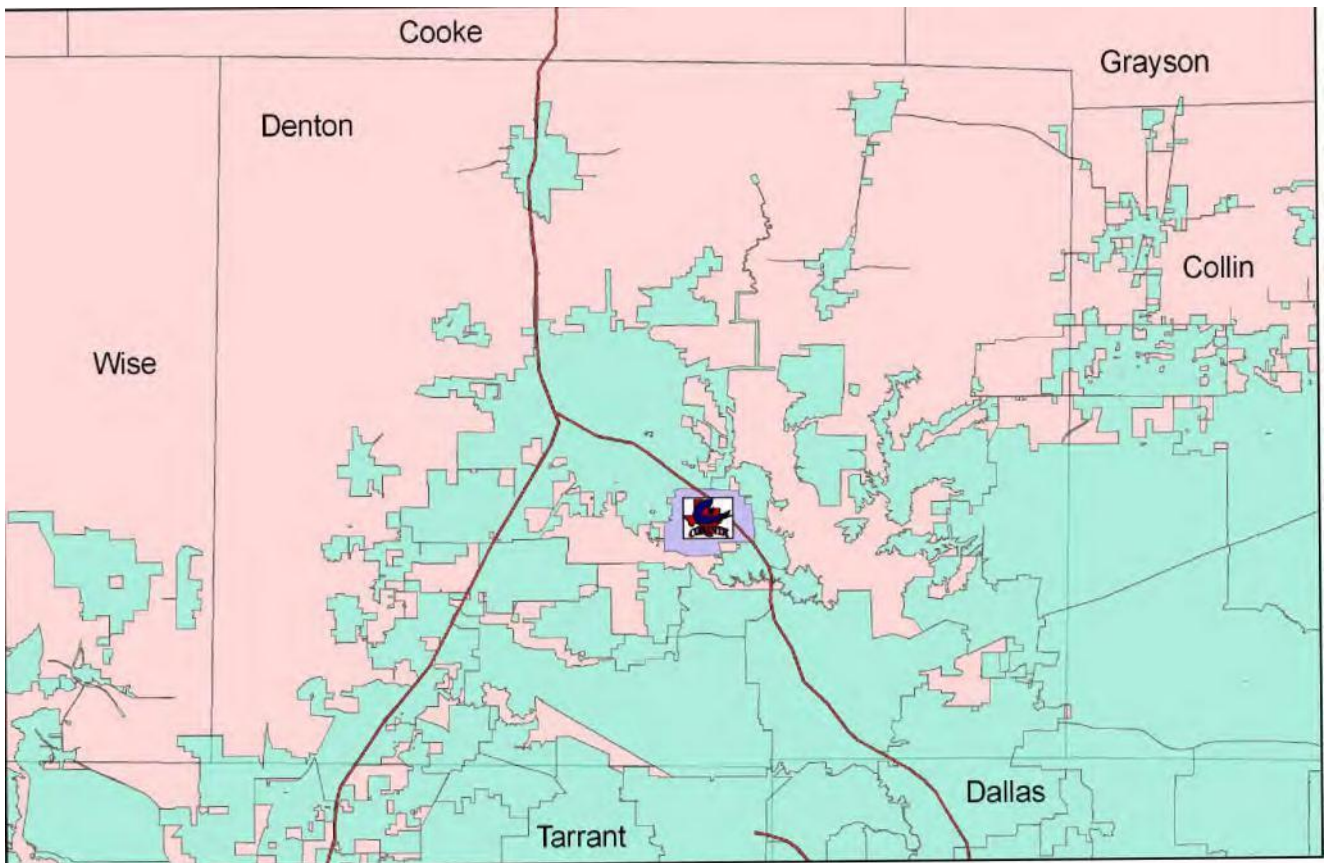
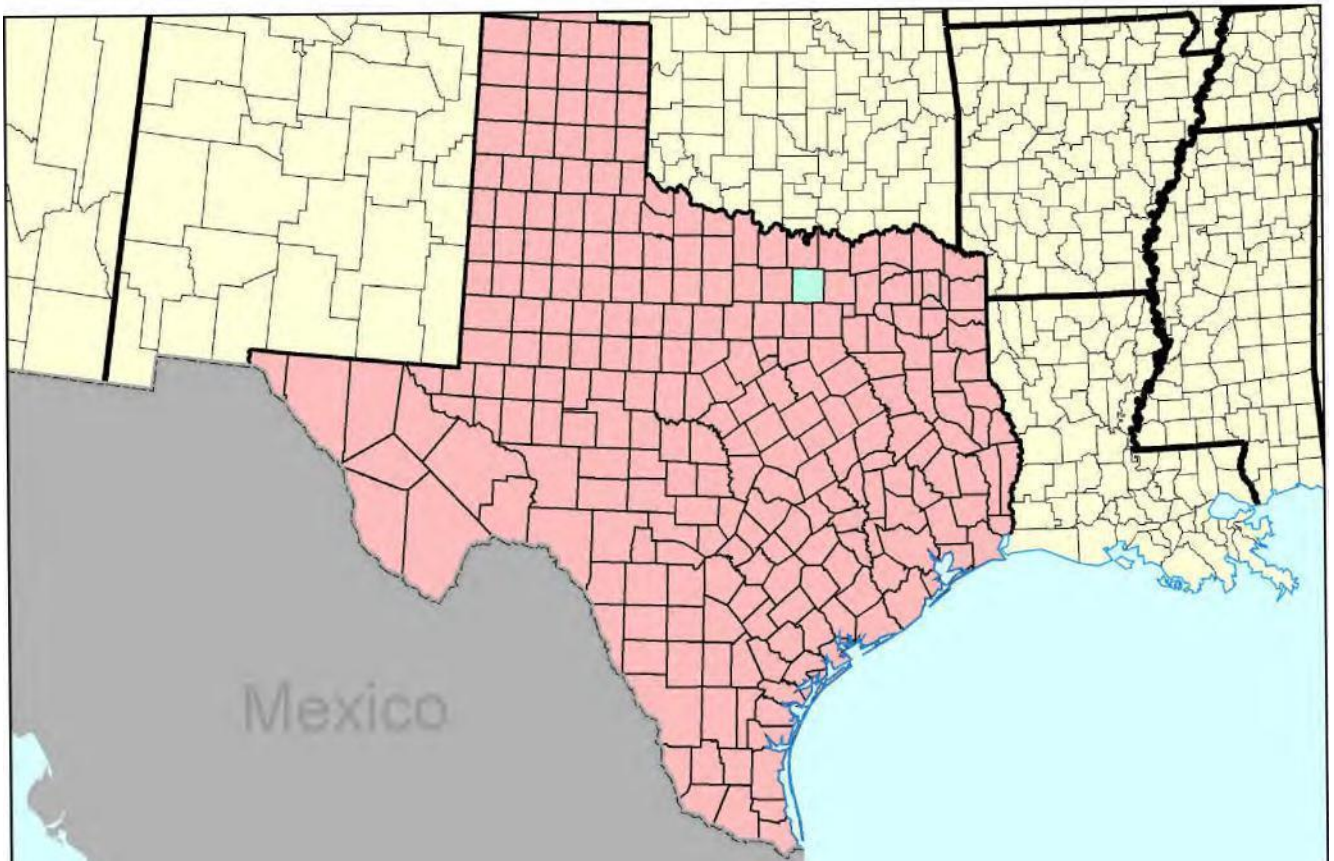




**BUDGET CALENDAR
FY2013–14**

| | | |
|-------------|----------|---|
| February 21 | Thursday | City Council Workshop – Budget Discussion (Financial Forecast). City Council Workshop – CIP. |
| March 11 | Monday | Budget Kick-Off. |
| March 28 | Thursday | Department Budgets & Estimates due to Budget Office. |
| April | | City Manager Budget Review. |
| June 13 | Thursday | City Council Workshop – Budget Discussion. City Council Workshop – CIP Update. |
| June 20 | Thursday | Crime Control District – Public Hearing, Vote to approve Budget. |
| July 11 | Thursday | City Council Workshop – Budget Discussion. |
| July 25 | Thursday | Certified Appraisal Roll due from Denton Central Appraisal District. |
| July 30 | Tuesday | City Council Workshop – Overview of Proposed Budget & CIP. 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. Proposed Budget/CIP submitted to City Council & City Secretary. |
| August 1 | Thursday | Regular City Council Meeting. Vote to propose tax rate (if over effective rate). Set Public Hearing for Aug. 15 and Sept. 5. <i>Publish Effective and Rollback tax rates, statement and schedules.</i> |
| August 8 | Thursday | City Council Workshop - Budget Discussion. <i>Publish "Notice of Public Hearings on Tax Rate." (at least 7 days prior to public hearings). Publish "Notice of hearing on Budget" (at least 10 days prior to hearing).</i> |
| August 15 | Thursday | Regular Council Meeting. First public hearing on tax rate. |
| Sept 5 | Thursday | Regular City Council Meeting. Second public hearing on tax rate. <i>(Schedule and announce meeting to adopt tax rate 3-14 days from this date).</i> Public hearing on budget. |
| Sept 12 | Thursday | City Council Workshop – Budget Balancing (Final). <i>Publish "Notice of Vote on Tax Rate -(at least seven (7) days before meeting).</i> |
| Sept 19 | Thursday | City Council adopts Annual Program of Services. City Council adopts 1 st year of Capital Improvement Program. City Council approves the 2013 tax roll. City Council adopts 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
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. In 2013, the certified tax roll submitted by the Denton Central Appraisal District reported an overall increase of \$35,254,174 or 2.53% from the 2012 certified tax roll. Analysis of the increase shows that there was \$8,745,330 in new value added to the appraisal roll due to new growth and construction.

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. In 2012, the cities renewed a five-year inter-local agreement with Corinth for fire services.

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. In 2013, the City invested over a million dollars in improving the Community and neighborhood parks.

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 FY2013–14 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

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 long range 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

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 long range 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.

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.

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 Funds, 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

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

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

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

- 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

In accordance with the City's financial policies, the FY2013-14 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 2.53%. The FY2013-14 budget includes a property tax rate of \$0.60489 per \$100 appraised values. The General fund long-term plan assumes that for fiscal years 2014-18 property values remain flat.
- 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, 2014, the City of Corinth expects to receive \$1,119,183 in sales and use tax revenue. This amount represents a 2% increase over the FY2012-13 budget. Sales tax is forecasted at 1% growth for FY2014-18.
- 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. FY2013-14 assumes a decrease of \$30,000 in interest income. This amount represents a 66% decrease from the prior year budget due to the downturn in the economy. Investment income is estimated at 0% growth for FY2014-18.
- 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 FY2013-14 budget is allocated for wages, and includes STEP increases for eligible public safety employees. There is no cost of living projected for future years, and no staffing increases. Health insurance is projected to increase by 12% for FY2014-18.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**CONSOLIDATED BUDGET SUMMARY BY FUND
2013-14 BUDGET**

| RESOURCES | General Fund | Debt Service Fund | Utility Fund | Storm Drainage Fund | Economic Dev. Corp. | Street Maint. Fund | Crime Control | Special Revenue | TOTAL |
|---|----------------------|--------------------------|----------------------|----------------------------|----------------------------|---------------------------|----------------------|------------------------|----------------------|
| Estimated Beginning Fund Balance - 10/1/13 | \$ 4,021,980 | \$ 717,336 | \$ 4,209,219 | \$ 667,068 | \$ 2,407,497 | \$ 1,115,964 | \$ 138,761 | \$ 1,294,079 | \$ 14,571,904 |
| Ad Valorem Taxes | \$ 6,650,116 | \$ 2,049,976 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,700,092 |
| Sales Tax | 1,130,683 | - | - | - | 559,591 | 279,795 | 235,028 | - | 2,205,097 |
| Hotel Tax | - | - | - | - | - | - | - | 38,000 | 38,000 |
| Franchise Fees | 1,026,460 | - | - | - | - | - | - | - | 1,026,460 |
| Fees & Permits | 255,034 | - | 277,000 | 655,400 | - | - | - | - | 1,187,434 |
| Fines & Forfeitures | 658,900 | - | - | - | - | - | - | 27,000 | 685,900 |
| Fire Service Agreement | 2,205,166 | - | - | - | - | - | - | 50,625 | 2,255,791 |
| Recreation Fees | 293,130 | - | - | - | - | - | - | - | 293,130 |
| Chgs for Services | 331,235 | - | - | - | - | - | - | - | 331,235 |
| Interest Income | 15,250 | - | 10,200 | 1,500 | 8,500 | 1,500 | 250 | 3,300 | 40,500 |
| Grants | - | - | - | - | - | - | - | 31,520 | 31,520 |
| Miscellaneous | 60,450 | - | 53,000 | - | - | - | - | 11,500 | 124,950 |
| Transfers | 982,103 | 19,278 | 166,993 | - | - | - | - | 398,692 | 1,567,066 |
| Water Fees | - | - | 6,216,993 | - | - | - | - | - | 6,216,993 |
| Wastewater Fees | - | - | 4,231,776 | - | - | - | - | - | 4,231,776 |
| Garbage Fees | - | - | 899,000 | - | - | - | - | - | 899,000 |
| TOTAL REVENUES | \$ 13,608,527 | \$ 2,069,254 | \$ 11,854,962 | \$ 656,900 | \$ 568,091 | \$ 281,295 | \$ 235,278 | \$ 560,637 | \$ 29,834,944 |
| Use of Fund Balance | 945,000 | 421,059 | 540,000 | - | - | - | 26,776 | 239,584 | 2,172,419 |
| TOTAL RESOURCES | \$ 14,553,527 | \$ 2,490,313 | \$ 12,394,962 | \$ 656,900 | \$ 568,091 | \$ 281,295 | \$ 262,054 | \$ 800,221 | \$ 32,007,363 |

| EXPENDITURES | General Fund | Debt Service Fund | Utility Fund | Storm Drainage Fund | Economic Dev. Corp. | Street Maint. Fund | Crime Control | Special Revenue | TOTAL |
|---------------------------|----------------------|--------------------------|----------------------|----------------------------|----------------------------|---------------------------|----------------------|------------------------|----------------------|
| Wages & Benefits | \$ 10,212,394 | \$ - | \$ 1,452,539 | \$ 154,164 | \$ 130,644 | \$ - | \$ 235,278 | \$ 12,835 | \$ 12,197,854 |
| Professional Fees | 1,119,447 | - | 2,095,107 | 86,341 | 13,120 | - | - | 28,478 | 3,342,493 |
| Maint. & Oper. | 615,833 | 10,000 | 470,790 | 36,547 | 113,600 | 100,000 | - | 35,800 | 1,382,570 |
| Supplies | 458,352 | - | 122,093 | 11,296 | 3,000 | - | - | 18,000 | 612,741 |
| Utilities/Comm | 534,190 | - | 5,426,645 | 4,684 | 1,113 | - | - | - | 5,966,632 |
| Vehicle & Fuel | 358,146 | - | 94,635 | 23,056 | - | - | - | - | 475,837 |
| Training | 84,138 | - | 21,085 | 1,100 | 13,900 | - | - | - | 120,223 |
| Capital Outlay | 148,000 | - | 43,646 | - | - | - | 26,776 | 271,523 | 489,945 |
| Debt Service | - | 2,480,313 | 1,114,006 | 207,068 | - | - | - | 97,288 | 3,898,675 |
| Transfers | 1,023,027 | - | 1,554,416 | 132,644 | 144,979 | - | - | 12,000 | 2,867,066 |
| TOTAL EXPENDITURES | \$ 14,553,527 | \$ 2,490,313 | \$ 12,394,962 | \$ 656,900 | \$ 420,356 | \$ 100,000 | \$ 262,054 | \$ 475,924 | \$ 31,354,036 |

| | | | | | | | | | |
|--|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|----------------------|
| Estimated Ending Fund Balance - 9/30/14 | \$ 3,076,980 | \$ 296,277 | \$ 3,669,219 | \$ 667,068 | \$ 2,555,232 | \$ 1,297,259 | \$ 111,985 | \$ 1,378,792 | \$ 13,052,812 |
|--|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|----------------------|

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**CONSOLIDATED BUDGET SUMMARY BY FUND
2012-13 ESTIMATE**

| RESOURCES | General Fund | Debt Service Fund | Utility Fund | Storm Drainage Fund | Economic Dev. Corp. | Street Maint. Fund | Crime Control | Special Revenue | TOTAL |
|---|----------------------|--------------------------|----------------------|----------------------------|----------------------------|---------------------------|----------------------|------------------------|----------------------|
| Estimated Beginning Fund Balance - 10/1/12 | \$ 5,454,704 | \$ 1,000,816 | \$ 5,099,207 | \$ 634,746 | \$ 2,629,171 | \$ 934,569 | \$ 146,641 | \$ 1,610,656 | \$ 17,510,511 |
| Ad Valorem Taxes | \$ 6,487,943 | \$ 2,002,599 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,490,542 |
| Sales Tax | 1,130,683 | - | - | - | 559,591 | 279,795 | 235,028 | - | 2,205,097 |
| Hotel Tax | - | - | - | - | - | - | - | 38,000 | 38,000 |
| Franchise Fees | 1,022,658 | - | - | - | - | - | - | - | 1,022,658 |
| Fees & Permits | 263,326 | - | 282,000 | 655,400 | - | - | - | - | 1,200,726 |
| Fines & Forfeitures | 635,940 | - | - | - | - | - | - | 27,500 | 663,440 |
| Fire Service Agreement | 2,196,376 | - | - | - | - | - | - | 28,350 | 2,224,726 |
| Recreation Fees | 250,380 | - | - | - | - | - | - | - | 250,380 |
| Chgs for Services | 243,786 | - | - | - | - | - | - | - | 243,786 |
| Interest Income | 25,630 | 4,500 | 12,200 | 1,900 | 9,500 | 1,600 | 340 | 6,025 | 61,695 |
| Grants | - | - | - | - | - | - | - | 22,500 | 22,500 |
| Miscellaneous | 76,350 | - | 56,500 | - | - | - | - | 39,483 | 172,333 |
| Transfers | 980,529 | 208,287 | 155,820 | - | - | - | - | 1,006,582 | 2,351,218 |
| Water Fees | - | - | 6,337,711 | - | - | - | - | - | 6,337,711 |
| Wastewater Fees | - | - | 4,231,776 | - | - | - | - | - | 4,231,776 |
| Garbage Fees | - | - | 896,000 | - | - | - | - | - | 896,000 |
| TOTAL REVENUES | \$ 13,313,601 | \$ 2,215,386 | \$ 11,972,007 | \$ 657,300 | \$ 569,091 | \$ 281,395 | \$ 235,368 | \$ 1,168,439 | \$ 30,412,587 |
| Use of Fund Balance | 1,432,724 | 283,480 | 889,988 | - | 221,674 | - | 7,880 | 973,896 | 3,809,642 |
| TOTAL RESOURCES | \$ 14,746,325 | \$ 2,498,866 | \$ 12,861,995 | \$ 657,300 | \$ 790,765 | \$ 281,395 | \$ 243,248 | \$ 2,142,336 | \$ 34,222,230 |

| EXPENDITURES | General Fund | Debt Service Fund | Utility Fund | Storm Drainage Fund | Economic Dev. Corp. | Street Maint. Fund | Crime Control | Special Revenue | TOTAL |
|---------------------------|----------------------|--------------------------|----------------------|----------------------------|----------------------------|---------------------------|----------------------|------------------------|----------------------|
| Wages & Benefits | \$ 9,535,850 | \$ - | \$ 1,419,440 | \$ 158,638 | \$ 126,910 | \$ - | \$ 216,419 | \$ 12,087 | \$ 11,469,344 |
| Professional Fees | 1,384,975 | - | 2,011,987 | 65,116 | 8,590 | - | - | 8,328 | 3,478,996 |
| Maint. & Oper. | 576,242 | 10,000 | 498,006 | 26,547 | 96,600 | 100,000 | - | 991 | 1,308,386 |
| Supplies | 475,257 | - | 115,493 | 9,020 | 2,200 | - | 7,330 | 13,376 | 622,676 |
| Utilities/Comm | 525,828 | - | 5,155,368 | 4,122 | 1,050 | - | - | - | 5,686,368 |
| Vehicle & Fuel | 352,486 | - | 86,325 | 20,000 | - | - | - | - | 458,811 |
| Training | 76,415 | - | 14,000 | 1,100 | 8,750 | - | - | - | 100,265 |
| Capital Outlay | 364,116 | - | 43,646 | - | - | - | 19,499 | 665,150 | 1,092,411 |
| Debt Service | - | 2,488,866 | 1,121,386 | 207,067 | - | - | - | - | 3,817,319 |
| Transfers | 1,455,156 | - | 2,396,344 | 133,368 | 546,665 | - | - | 785,085 | 5,316,618 |
| TOTAL EXPENDITURES | \$ 14,746,325 | \$ 2,498,866 | \$ 12,861,995 | \$ 624,978 | \$ 790,765 | \$ 100,000 | \$ 243,248 | \$ 1,485,017 | \$ 33,351,194 |

| | | | | | | | | | |
|--|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|----------------------|
| Estimated Ending Fund Balance - 9/30/13 | \$ 4,021,980 | \$ 717,336 | \$ 4,209,219 | \$ 667,068 | \$ 2,407,497 | \$ 1,115,964 | \$ 138,761 | \$ 1,294,079 | \$ 14,571,904 |
|--|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|----------------------|

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | General Fund | Debt Service Fund | Utility Fund | Storm Drainage Fund | Economic Dev. Corp. | Street Maint. Fund | Crime Control | Special Revenue | TOTAL |
|---|----------------------|--------------------------|----------------------|----------------------------|----------------------------|---------------------------|----------------------|------------------------|----------------------|
| Beginning Fund Balance - 10/1/11 | \$ 4,769,223 | \$ 1,288,070 | \$ 4,355,149 | \$ 609,946 | \$ 2,288,993 | \$ 1,017,037 | \$ 109,659 | \$ 1,088,192 | \$ 15,526,270 |
| Ad Valorem Taxes | \$ 6,287,318 | \$ 2,006,133 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,293,451 |
| Sales Tax | 1,131,844 | - | - | - | 560,182 | 280,101 | 236,331 | - | 2,208,458 |
| Hotel Tax | - | - | - | - | - | - | - | 41,613 | 41,613 |
| Franchise Fees | 1,065,097 | - | - | - | - | - | - | - | 1,065,097 |
| Fees & Permits | 324,694 | - | 285,553 | 655,401 | - | - | - | - | 1,265,648 |
| Fines & Forfeitures | 553,277 | - | - | - | - | - | - | 23,822 | 577,099 |
| Fire Service Agreement | 2,238,363 | - | - | - | - | - | - | 3,844 | 2,242,207 |
| Recreation Fees | 250,008 | - | - | - | - | - | - | - | 250,008 |
| Chgs for Services | 201,804 | - | - | - | - | - | - | - | 201,804 |
| Interest Income | 41,072 | 7,196 | 18,975 | 2,136 | 11,433 | 3,261 | 351 | 5,643 | 90,066 |
| Grants | 872 | - | - | - | - | - | - | 19,718 | 20,590 |
| Miscellaneous | 99,117 | - | 46,520 | 27,452 | 63 | - | - | 66,378 | 239,530 |
| Transfers | 1,270,957 | 45,934 | 277,802 | - | - | - | - | 649,317 | 2,244,010 |
| Water Fees | - | - | 6,119,941 | - | - | - | - | - | 6,119,941 |
| Wastewater Fees | - | - | 4,348,239 | - | - | - | - | - | 4,348,239 |
| Garbage Fees | - | - | 920,733 | - | - | - | - | - | 920,733 |
| TOTAL REVENUES | \$ 13,464,422 | \$ 2,059,264 | \$ 12,017,763 | \$ 684,989 | \$ 571,678 | \$ 283,362 | \$ 236,681 | \$ 810,336 | \$ 30,128,495 |
| Use of Fund Balance | - | 287,254 | - | - | - | 82,469 | - | 17,045 | 386,768 |
| TOTAL RESOURCES | \$ 13,464,422 | \$ 2,346,517 | \$ 12,017,763 | \$ 684,989 | \$ 571,678 | \$ 365,831 | \$ 236,681 | \$ 827,381 | \$ 30,515,263 |

| EXPENDITURES | General Fund | Debt Service Fund | Utility Fund | Storm Drainage Fund | Economic Dev. Corp. | Street Maint. Fund | Crime Control | Special Revenue | TOTAL |
|---------------------------|----------------------|--------------------------|----------------------|----------------------------|----------------------------|---------------------------|----------------------|------------------------|----------------------|
| Wages & Benefits | \$ 9,097,341 | \$ - | \$ 1,312,746 | \$ 112,573 | \$ 65,744 | \$ - | \$ 192,737 | \$ 9,206 | \$ 10,790,347 |
| Professional Fees | 1,196,861 | - | 1,861,636 | 36,255 | 2,923 | 22,411 | - | 20,452 | 3,140,539 |
| Maint. & Oper. | 524,014 | 6,692 | 368,875 | 15,556 | 18,263 | 301,064 | - | 7,580 | 1,242,045 |
| Supplies | 437,209 | - | 115,900 | 4,874 | 1,247 | - | 6,962 | 5,492 | 571,684 |
| Utilities/Comm | 512,799 | - | 4,853,490 | 3,864 | 795 | - | - | - | 5,370,948 |
| Vehicle & Fuel | 357,717 | - | 75,415 | 14,035 | - | - | - | - | 447,167 |
| Training | 70,255 | - | 13,178 | 130 | 4,801 | - | - | - | 88,365 |
| Capital Outlay | 146,723 | - | - | - | - | 42,355 | - | 164,762 | 353,840 |
| Debt Service | - | 2,339,825 | 1,593,663 | 333,532 | - | - | - | - | 4,267,021 |
| Transfers | 436,021 | - | 1,078,801 | 139,371 | 137,727 | - | - | 80,379 | 1,872,299 |
| TOTAL EXPENDITURES | \$ 12,778,941 | \$ 2,346,517 | \$ 11,273,704 | \$ 660,189 | \$ 231,501 | \$ 365,831 | \$ 199,700 | \$ 287,871 | \$ 28,144,255 |

| | | | | | | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|-------------------|---------------------|----------------------|
| Ending Fund Balance - 9/30/12 | \$ 5,454,704 | \$ 1,000,816 | \$ 5,099,207 | \$ 634,746 | \$ 2,629,171 | \$ 934,569 | \$ 146,641 | \$ 1,610,656 | \$ 17,510,511 |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|-------------------|---------------------|----------------------|

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**BUDGET RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| General Fund | \$ 13,464,422 | \$ 15,270,167 | \$ 14,746,325 | \$ 13,881,650 | \$ - | \$ - | \$ 14,553,527 |
| Debt Service | 2,346,517 | 2,513,866 | 2,498,866 | 2,490,313 | - | - | 2,490,313 |
| Utility Fund | 12,017,763 | 13,020,707 | 12,861,995 | 11,854,962 | - | - | 12,394,962 |
| Storm Drainage | 684,989 | 657,250 | 657,300 | 656,900 | - | - | 656,900 |
| Economic Dev. Corp. | 571,678 | 1,207,208 | 790,765 | 568,091 | - | - | 568,091 |
| Street Maint. Sales Tax | 365,831 | 276,009 | 281,395 | 281,295 | - | - | 281,295 |
| Crime Control | 236,681 | 262,324 | 243,248 | 244,586 | - | - | 262,054 |
| Special Revenue ⁽¹⁾ | 827,381 | 1,142,580 | 2,142,336 | 565,010 | - | 204,523 | 800,221 |
| TOTAL RESOURCES | \$ 30,515,263 | \$ 34,350,111 | \$ 34,222,230 | \$ 30,542,807 | \$ - | \$ 204,523 | \$ 32,007,363 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| General Fund ⁽²⁾ | \$ 12,778,941 | \$ 15,270,167 | \$ 14,746,325 | \$ 13,881,650 | \$ (322,711) | \$ 994,588 | \$ 14,553,527 |
| Debt Service | 2,346,517 | 2,513,866 | 2,498,866 | 2,490,313 | - | - | 2,490,313 |
| Utility Fund ⁽³⁾ | 11,273,704 | 13,020,707 | 12,861,995 | 11,854,962 | - | 540,000 | 12,394,962 |
| Storm Drainage | 660,189 | 657,250 | 624,978 | 656,900 | - | - | 656,900 |
| Economic Dev. Corp. | 231,501 | 1,207,208 | 790,765 | 420,356 | - | - | 420,356 |
| Street Maint. Sales Tax | 365,831 | 100,000 | 100,000 | 100,000 | - | - | 100,000 |
| Crime Control ⁽⁴⁾ | 199,700 | 262,324 | 243,248 | 244,586 | (9,308) | 26,776 | 262,054 |
| Special Revenue ⁽¹⁾ | 287,871 | 998,263 | 1,485,017 | 212,601 | - | 263,323 | 475,924 |
| TOTAL EXPENDITURES | \$ 28,144,254 | \$ 34,029,785 | \$ 33,351,194 | \$ 29,861,368 | \$ (332,019) | \$ 1,824,687 | \$ 31,354,036 |

⁽¹⁾ The 2013-14 budget includes \$204,523 for the replacement of four police vehicles, \$45,000 for Fire hydraulic rescue tools, \$10,000 for a Fire thermal imaging camera, and \$3,800 to replace the Fire Prevention Sparky uniform.

⁽²⁾ The 2013-14 budget includes elimination of the following expenditures; \$8,316 FSA premiums, \$18,854 education pay, \$34,614 overtime, \$4,000 tuition reimbursement, \$14,462 contingency, \$29,000 legal fees, \$15,000 engineering fees, \$49,000 for library funding, \$89,325 for the EOC position \$10,140 baseball program expenditures, and \$50,000 vehicle replacement transfer.

The 2013-14 budget includes the addition of the following packages; \$32,725 contract increase for Fire vehicle replacement, \$7,555 for Neogov applicant tracking. The 2013-14 budget also includes the following one-time use of fund balance in the amount of \$945,000; \$90,000 for City Hall carpeting, \$300,000 for Public Safety communication system update, \$55,000 for Fire Department power stretchers, and transfer out of \$500,000 to the General Capital Improvement fund for future projects. The budget also includes increase of \$9,308 for the mobile laptop computer lease expenditure transferred from the Crime Control Fund budget to the Police department budget.

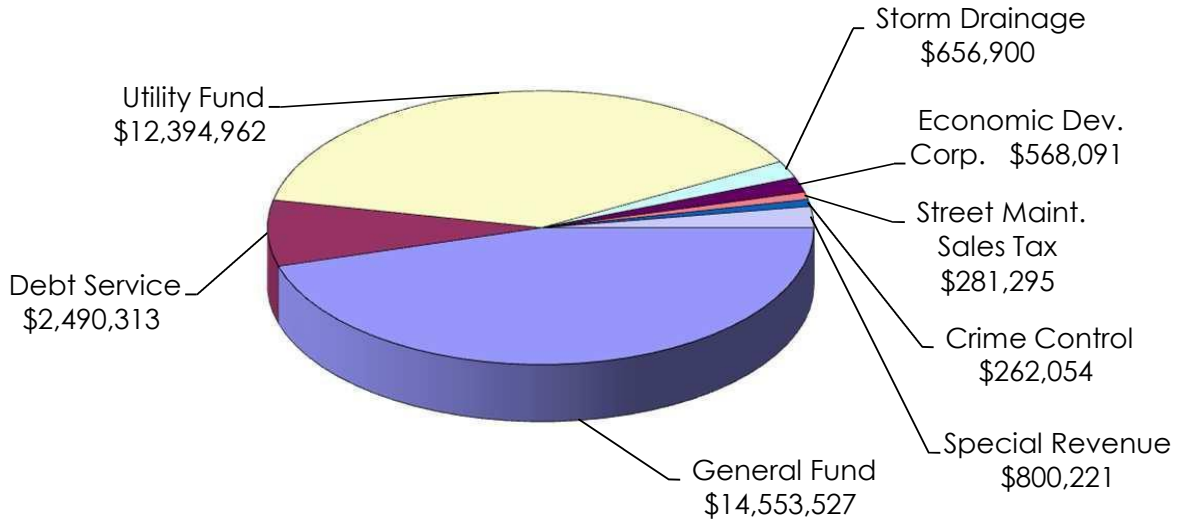
⁽³⁾ The 2013-14 budget includes \$40,000 for a Comprehensive Utility Rate study and \$500,000 for the sanitary sewer rehab in Corinth Shores.

⁽⁴⁾ The 2013-14 budget includes \$26,776 to replace one police admin vehicle.

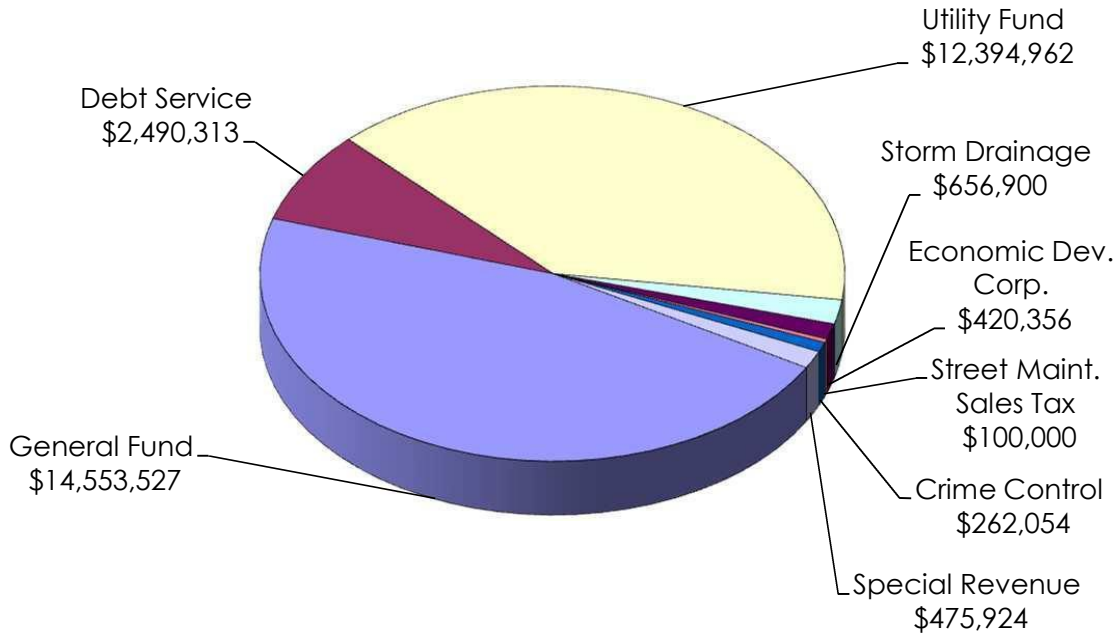
**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**BUDGET RESOURCE & EXPENDITURE SUMMARY
2013-14**

**RESOURCES
\$32,007,363**



**EXPENDITURES
\$31,354,036**



**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**PROJECTED APPROPRIABLE
FUND BALANCES
2013-14**

| CATEGORY | APPROPRIABLE FUND BALANCE ^[1] | ESTIMATED REVENUES | ESTIMATED EXPENDITURES | PROJECTED APPROPRIABLE FUND BALANCE ^[1] |
|--|---|-------------------------------|-----------------------------------|---|
| | 10-1-12 | 2012-13 | 2012-13 | 9-30-13 |
| General Fund | \$ 5,454,704 | \$ 13,313,601 | \$ 14,746,325 | \$ 4,021,980 |
| General Debt Service Fund ^[2] | 1,000,816 | 2,215,386 | 2,498,866 | 717,336 |
| Utility Fund | 5,099,207 | 11,972,007 | 12,861,995 | 4,209,219 |
| Storm Drainage Fund | 634,746 | 657,300 | 624,978 | 667,068 |
| Economic Development Fund | 2,629,171 | 569,091 | 790,765 | 2,407,497 |
| Street Maintenance Fund | 934,569 | 281,395 | 100,000 | 1,115,964 |
| Crime Control & Prevention District | 146,641 | 235,368 | 243,248 | 138,761 |
| | \$ 15,899,854 | \$ 29,244,148 | \$ 31,866,177 | \$ 13,277,825 |

| CATEGORY | PROJECTED APPROPRIABLE FUND BALANCE ^[1] | ADOPTED BUDGETED REVENUES | ADOPTED BUDGETED EXPENDITURES | PROJECTED APPROPRIABLE FUND BALANCE ^[1] |
|--|---|--|--|---|
| | 9-30-13 | 2013-14 | 2013-14 | 9-30-14 |
| General Fund | \$ 4,021,980 | \$ 13,608,527 | \$ 14,553,527 | \$ 3,076,980 |
| General Debt Service Fund ^[2] | 717,336 | 2,069,254 | 2,490,313 | 296,277 |
| Utility Fund | 4,209,219 | 11,854,962 | 12,394,962 | 3,669,219 |
| Storm Drainage Fund | 667,068 | 656,900 | 656,900 | 667,068 |
| Economic Development Fund | 2,407,497 | 568,091 | 420,356 | 2,555,232 |
| Street Maintenance Fund | 1,115,964 | 281,295 | 100,000 | 1,297,259 |
| Crime Control & Prevention District | 138,761 | 235,278 | 262,054 | 111,985 |
| | \$ 13,277,825 | \$ 29,274,307 | \$ 30,878,112 | \$ 11,674,020 |

^[1] Appropriable fund balance reflects working capital less reservations .

^[2] 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
ANNUAL PROGRAM OF SERVICES**

**STAFFING SUMMARY
2013-14**

| PERSONNEL Full Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| City Administration | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Legal | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Technology Services | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Administrative Services | 7.00 | 7.00 | 7.00 | 7.00 | - | - | 7.00 |
| Human Resources | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Human Resources | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Police ⁽¹⁾ | 29.50 | 32.50 | 32.50 | 32.50 | - | - | 32.50 |
| Lake Cities Fire Department ⁽²⁾ | 40.00 | 41.00 | 41.00 | 41.00 | (1.00) | - | 40.00 |
| Public Safety Services | 69.50 | 73.50 | 73.50 | 73.50 | (1.00) | - | 72.50 |
| 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 | 11.00 | 11.00 | 11.00 | 11.00 | - | - | 11.00 |
| Public Works Services | 20.00 | 20.00 | 20.00 | 20.00 | - | - | 20.00 |
| Planning | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Community Development | 5.00 | 5.00 | 5.00 | 5.00 | - | - | 5.00 |
| Planning & Development | 8.00 | 8.00 | 8.00 | 8.00 | - | - | 8.00 |
| Finance | 6.50 | 6.50 | 6.50 | 6.50 | - | - | 6.50 |
| Municipal Court | 4.00 | 4.00 | 4.00 | 4.00 | - | - | 4.00 |
| Recreation Services | 6.50 | 6.50 | 6.50 | 6.50 | - | - | 6.50 |
| Finance Services | 17.00 | 17.00 | 17.00 | 17.00 | - | - | 17.00 |
| TOTAL GENERAL FUND | 124.50 | 128.50 | 128.50 | 128.50 | (1.00) | - | 127.50 |
| PERSONNEL Full Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
| Water/Wastewater | 21.00 | 21.00 | 21.00 | 21.00 | - | - | 21.00 |
| Utility Billing | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| TOTAL UTILITY FUND | 24.00 | 24.00 | 24.00 | 24.00 | - | - | 24.00 |
| 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 | 0.50 | 0.50 | - | - | 0.50 |
| TOTAL OTHER FUNDS | 8.34 | 8.34 | 8.50 | 8.50 | - | - | 8.50 |
| TOTAL ALL FUNDS | 156.84 | 160.84 | 161.00 | 161.00 | (1.00) | - | 160.00 |

⁽¹⁾ The 2012-13 budget includes a budget amendment for the addition of a School Resource Police Officer (1 FTE).

⁽²⁾ The 2013-14 budget includes the elimination of the Emergency Coordinator position (1 FTE).

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND
RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Ad Valorem Taxes | \$ 6,287,318 | \$ 6,535,943 | \$ 6,487,943 | \$ 6,650,116 | \$ - | \$ - | \$ 6,650,116 |
| Sales Tax | 1,131,844 | 1,107,951 | 1,130,683 | 1,130,683 | - | - | 1,130,683 |
| Franchise Fees | 1,065,097 | 968,915 | 1,022,658 | 1,026,460 | - | - | 1,026,460 |
| Utility Fees | 3,668 | 16,250 | 1,000 | 2,000 | - | - | 2,000 |
| Fines & Forfeitures | 553,277 | 647,577 | 635,940 | 658,900 | - | - | 658,900 |
| Fees & Permits | 295,543 | 259,650 | 239,850 | 227,434 | - | - | 227,434 |
| Police Fees & Permits | 25,483 | 26,200 | 22,476 | 25,600 | - | - | 25,600 |
| Recreation Fees | 250,008 | 287,470 | 250,380 | 293,130 | - | - | 293,130 |
| Fire Services | 2,238,363 | 2,161,376 | 2,196,376 | 2,205,166 | - | - | 2,205,166 |
| Grants | 872 | - | - | - | - | - | - |
| Interest Income | 41,072 | 45,200 | 25,630 | 15,250 | - | - | 15,250 |
| Miscellaneous | 99,117 | 95,650 | 76,350 | 60,450 | - | - | 60,450 |
| Charges for Services | 201,804 | 237,193 | 243,786 | 331,235 | - | - | 331,235 |
| Transfers | 1,270,957 | 980,495 | 980,529 | 982,103 | - | - | 982,103 |
| TOTAL REVENUES | \$ 13,464,422 | \$ 13,369,870 | \$ 13,313,601 | \$ 13,608,527 | \$ - | \$ - | \$ 13,608,527 |
| Use of Fund Balance | - | 1,900,297 | 1,432,724 | 273,123 | - | - | 945,000 |
| TOTAL RESOURCES | \$ 13,464,422 | \$ 15,270,167 | \$ 14,746,325 | \$ 13,881,650 | \$ - | \$ - | \$ 14,553,527 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION ⁽²⁾ | 2013-14 PACKAGES ⁽³⁾ | 2013-14 ADOPTED |
|---------------------------|---------------------------|--|-----------------------------|------------------------------|---|--|----------------------------|
| Wages & Benefits | \$ 9,097,341 | \$ 9,780,107 | \$ 9,535,850 | \$ 10,367,503 | \$ (155,109) | \$ - | \$ 10,212,394 |
| Professional Fees | 1,196,861 | 1,437,625 | 1,384,975 | 1,207,892 | (93,000) | 4,555 | 1,119,447 |
| Maint. & Operations | 524,014 | 605,631 | 576,242 | 620,987 | (14,462) | 9,308 | 615,833 |
| Supplies | 437,209 | 497,380 | 475,257 | 463,492 | (5,140) | - | 458,352 |
| Utilities/Comm | 512,799 | 537,441 | 525,828 | 539,190 | (5,000) | - | 534,190 |
| Vehicle & Fuel | 357,717 | 348,855 | 352,486 | 358,146 | - | - | 358,146 |
| Training | 70,255 | 87,152 | 76,415 | 84,138 | - | - | 84,138 |
| Capital Outlay | 146,723 | 520,820 | 364,116 | - | - | 148,000 | 148,000 |
| Transfers | 436,021 | 1,455,156 | 1,455,156 | 240,302 | (50,000) | 832,725 | 1,023,027 |
| TOTAL EXPENDITURES | \$ 12,778,941 | \$ 15,270,167 | \$ 14,746,325 | \$ 13,881,650 | \$ (322,711) | \$ 994,588 | \$ 14,553,527 |

| PERSONNEL Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Admin. Services | 7.00 | 7.00 | 7.00 | 7.00 | - | - | 7.00 |
| Human Resources | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Police Dept | 29.50 | 32.50 | 32.50 | 32.50 | - | - | 32.50 |
| Fire Dept | 40.00 | 41.00 | 41.00 | 41.00 | (1.00) | - | 40.00 |
| Public Works | 20.00 | 20.00 | 20.00 | 20.00 | - | - | 20.00 |
| Planning & Dev. | 8.00 | 8.00 | 8.00 | 8.00 | - | - | 8.00 |
| Finance | 17.00 | 17.00 | 17.00 | 17.00 | - | - | 17.00 |
| TOTAL PERSONNEL | 124.50 | 128.50 | 128.50 | 128.50 | (1.00) | - | 127.50 |

⁽¹⁾ The 2012-13 budget includes budget amendments: \$107,997 for the City Hall roof repair, \$24,430 for the addition of a School Resource Police officer (1 FTE), and \$198,425 for Community Park improvements.

⁽²⁾ The 2013-14 budget includes elimination of the following expenditures; FSA premiums, education pay, overtime, tuition reimbursement, contingency, legal fees, engineering fees, baseball program expenditures, Emergency Coordinator position, and vehicle replacement transfer.

⁽³⁾ The 2013-14 budget includes the addition of the following packages; \$32,725 contract increase for Fire vehicle replacement, \$7,555 for Neogov applicant tracking. The 2013-14 budget also includes the following one-time use of fund balance in the amount of \$945,000; \$90,000 for City Hall carpeting, \$300,000 for Public Safety communication system update, \$55,000 for Fire Department power stretchers, transfer out of \$500,000 to the General Capital Improvement fund, and an increase of \$9,308 for the mobile laptop computer lease expenditures transferred from the Crime Control Fund budget to the Police budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**GENERAL DEBT SERVICE FUND
RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Ad Valorem Taxes | \$ 2,006,133 | \$ 1,999,400 | \$ 2,002,599 | \$ 2,049,976 | \$ - | \$ - | \$ 2,049,976 |
| Interest Income | 7,196 | - | 4,500 | - | - | - | - |
| Transfer In | 45,934 | 208,287 | 208,287 | 19,278 | - | - | 19,278 |
| TOTAL REVENUES | \$ 2,059,264 | \$ 2,207,687 | \$ 2,215,386 | \$ 2,069,254 | \$ - | \$ - | \$ 2,069,254 |
| Use of Fund Balance | 287,254 | 306,179 | 283,480 | 421,059 | - | - | 421,059 |
| TOTAL RESOURCES | \$ 2,346,517 | \$ 2,513,866 | \$ 2,498,866 | \$ 2,490,313 | \$ - | \$ - | \$ 2,490,313 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Debt Service | \$ 2,339,825 | \$ 2,488,866 | \$ 2,488,866 | \$ 2,480,313 | \$ - | \$ - | \$ 2,480,313 |
| Paying Agent Fees | 6,692 | 25,000 | 10,000 | 10,000 | - | - | 10,000 |
| Transfer Out | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 2,346,517 | \$ 2,513,866 | \$ 2,498,866 | \$ 2,490,313 | \$ - | \$ - | \$ 2,490,313 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND
RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Water Fees | \$ 6,119,941 | \$ 6,035,916 | \$ 6,337,711 | \$ 6,216,993 | \$ - | \$ - | \$ 6,216,993 |
| Wastewater Fees | 4,348,239 | 4,148,800 | 4,231,776 | 4,231,776 | - | - | 4,231,776 |
| Garbage Fees | 920,733 | 918,000 | 896,000 | 899,000 | - | - | 899,000 |
| Fees & Permits | 285,553 | 307,000 | 282,000 | 277,000 | - | - | 277,000 |
| Interest Income | 18,975 | 20,850 | 12,200 | 10,200 | - | - | 10,200 |
| Miscellaneous | 46,520 | 43,000 | 56,500 | 53,000 | - | - | 53,000 |
| Transfers In | 277,802 | 155,820 | 155,820 | 166,993 | - | - | 166,993 |
| TOTAL REVENUES | \$ 12,017,763 | \$ 11,629,386 | \$ 11,972,007 | \$ 11,854,962 | \$ - | \$ - | \$ 11,854,962 |
| Use of Fund Balance | - | 1,391,321 | 889,988 | - | - | - | 540,000 |
| TOTAL RESOURCES | \$ 12,017,763 | \$ 13,020,707 | \$ 12,861,995 | \$ 11,854,962 | \$ - | \$ - | \$ 12,394,962 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES ⁽²⁾ | 2013-14 ADOPTED |
|---------------------------|---------------------------|--|-----------------------------|------------------------------|------------------------------|--|----------------------------|
| Wages & Benefits | \$ 1,312,746 | \$ 1,499,598 | \$ 1,419,440 | \$ 1,452,539 | \$ - | \$ - | \$ 1,452,539 |
| Professional Fees | 1,861,636 | 2,066,682 | 2,011,987 | 2,055,107 | - | 40,000 | 2,095,107 |
| Maint. & Operations | 368,875 | 492,285 | 498,006 | 470,790 | - | - | 470,790 |
| Supplies | 115,900 | 125,873 | 115,493 | 122,093 | - | - | 122,093 |
| Utilities/Comm | 4,853,490 | 5,155,368 | 5,155,368 | 5,426,645 | - | - | 5,426,645 |
| Vehicle & Fuel | 75,415 | 92,460 | 86,325 | 94,635 | - | - | 94,635 |
| Training | 13,178 | 18,405 | 14,000 | 21,085 | - | - | 21,085 |
| Capital Outlay | - | 52,306 | 43,646 | 43,646 | - | - | 43,646 |
| Debt Service | 1,593,663 | 1,121,386 | 1,121,386 | 1,114,006 | - | - | 1,114,006 |
| Transfers | 1,078,801 | 2,396,344 | 2,396,344 | 1,054,416 | - | 500,000 | 1,554,416 |
| TOTAL EXPENDITURES | \$ 11,273,704 | \$ 13,020,707 | \$ 12,861,995 | \$ 11,854,962 | \$ - | \$ 540,000 | \$ 12,394,962 |

| PERSONNEL Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Water / Wastewater | 21.00 | 21.00 | 21.00 | 21.00 | - | - | 21.00 |
| Utility Billing | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| TOTAL PERSONNEL | 24.00 | 24.00 | 24.00 | 24.00 | - | - | 24.00 |

⁽¹⁾ The 2012-13 budget includes budget amendments; \$27,675 for Upper Trinity facility charges, and \$43,646 for emergency wastewater repairs at Post Oak and FM 2181.

⁽²⁾ The 2013-14 budget includes \$40,000 for a Comprehensive Utility Rate study and \$500,000 for the sanitary sewer rehab in Corinth Shores.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**STORM DRAINAGE UTILITY FUND
RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Storm Drainage Fees | \$ 655,401 | \$ 653,500 | \$ 655,400 | \$ 655,400 | \$ - | \$ - | \$ 655,400 |
| Inspection Fees | - | 1,500 | - | - | - | - | - |
| Interest Income | 2,136 | 2,250 | 1,900 | 1,500 | - | - | 1,500 |
| Gain Sale of Fixed Assets | - | - | - | - | - | - | - |
| Miscellaneous Income | - | - | - | - | - | - | - |
| Developer Contribution | 27,452 | - | - | - | - | - | - |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 684,989 | \$ 657,250 | \$ 657,300 | \$ 656,900 | \$ - | \$ - | \$ 656,900 |
| Use of Fund Balance | - | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 684,989 | \$ 657,250 | \$ 657,300 | \$ 656,900 | \$ - | \$ - | \$ 656,900 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 112,573 | \$ 158,640 | \$ 158,638 | \$ 154,164 | \$ - | \$ - | \$ 154,164 |
| Professional Fees | 36,255 | 75,116 | 65,116 | 86,341 | - | - | 86,341 |
| Maint. & Operations | 15,556 | 43,515 | 26,547 | 36,547 | - | - | 36,547 |
| Supplies | 4,874 | 11,266 | 9,020 | 11,296 | - | - | 11,296 |
| Utilities/Comm | 3,864 | 4,122 | 4,122 | 4,684 | - | - | 4,684 |
| Vehicle & Fuel | 14,035 | 23,056 | 20,000 | 23,056 | - | - | 23,056 |
| Training | 130 | 1,100 | 1,100 | 1,100 | - | - | 1,100 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | 139,371 | 133,368 | 133,368 | 132,644 | - | - | 132,644 |
| Debt Service | 333,532 | 207,067 | 207,067 | 207,068 | - | - | 207,068 |
| TOTAL EXPENDITURES | \$ 660,189 | \$ 657,250 | \$ 624,978 | \$ 656,900 | \$ - | \$ - | \$ 656,900 |

| PERSONNEL Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| 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 |
| TOTAL PERSONNEL | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**ECONOMIC DEVELOPMENT CORPORATION
RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Sales Tax | \$ 560,182 | \$ 548,619 | \$ 559,591 | \$ 559,591 | \$ - | \$ - | \$ 559,591 |
| Interest Income | 11,433 | 16,500 | 9,500 | 8,500 | - | - | 8,500 |
| Miscellaneous | 63 | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 571,678 | \$ 565,119 | \$ 569,091 | \$ 568,091 | \$ - | \$ - | \$ 568,091 |
| Use of Fund Balance | - | 642,089 | 221,674 | - | - | - | - |
| TOTAL RESOURCES | \$ 571,678 | \$ 1,207,208 | \$ 790,765 | \$ 568,091 | \$ - | \$ - | \$ 568,091 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|--|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 65,744 | \$ 127,928 | \$ 126,910 | \$ 130,644 | \$ - | \$ - | \$ 130,644 |
| Professional Fees | 2,923 | 13,590 | 8,590 | 13,120 | - | - | 13,120 |
| Maint. & Operations | 18,263 | 500,775 | 96,600 | 113,600 | - | - | 113,600 |
| Supplies | 1,247 | 3,500 | 2,200 | 3,000 | - | - | 3,000 |
| Utilities/Comm | 795 | 1,050 | 1,050 | 1,113 | - | - | 1,113 |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | 4,801 | 13,700 | 8,750 | 13,900 | - | - | 13,900 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | 137,727 | 546,665 | 546,665 | 144,979 | - | - | 144,979 |
| TOTAL EXPENDITURES | \$ 231,501 | \$ 1,207,208 | \$ 790,765 | \$ 420,356 | \$ - | \$ - | \$ 420,356 |

| PERSONNEL Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| EDC Director | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| EDC Coordinator ⁽²⁾ | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| TOTAL PERSONNEL | 2.00 | 2.00 | 2.00 | 2.00 | - | - | 2.00 |

⁽¹⁾ The 2012-13 budget includes a budget amendment of \$403,425 for Community Park improvements.

⁽²⁾ The EDC Coordinator is not a funded position for FY 2013-14.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**STREET MAINTENANCE FUND
RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Sales Tax | \$ 280,101 | \$ 274,309 | \$ 279,795 | \$ 279,795 | \$ - | \$ - | \$ 279,795 |
| Investment Income | 2,292 | 500 | 1,000 | 1,000 | - | - | 1,000 |
| Interest Income | 969 | 1,200 | 600 | 500 | - | - | 500 |
| TOTAL REVENUES | \$ 283,362 | \$ 276,009 | \$ 281,395 | \$ 281,295 | \$ - | \$ - | \$ 281,295 |
| Use of Fund Balance | 82,469 | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 365,831 | \$ 276,009 | \$ 281,395 | \$ 281,295 | \$ - | \$ - | \$ 281,295 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 22,411 | - | - | - | - | - | - |
| Maint. & Operations | 301,064 | 100,000 | 100,000 | 100,000 | - | - | 100,000 |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | 42,355 | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 365,831 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - | \$ - | \$ 100,000 |

| PERSONNEL | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Full-Time Equivalents | | | | | | | |
| No personnel | - | - | - | - | - | - | - |
| TOTAL PERSONNEL | - | - | - | - | - | - | - |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**CRIME CONTROL & PREVENTION FUND
RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Sales Tax | \$ 236,331 | \$ 243,092 | \$ 235,028 | \$ 235,028 | \$ - | \$ - | \$ 235,028 |
| Interest Income | 351 | - | 340 | 250 | - | - | 250 |
| Misc. Income | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 236,681 | \$ 243,092 | \$ 235,368 | \$ 235,278 | \$ - | \$ - | \$ 235,278 |
| Use of Fund Balance | - | 19,232 | 7,880 | 9,308 | - | - | 26,776 |
| TOTAL RESOURCES | \$ 236,681 | \$ 262,324 | \$ 243,248 | \$ 244,586 | \$ - | \$ - | \$ 262,054 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES ⁽¹⁾ | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|--|----------------------------|
| Wages & Benefits | \$ 192,737 | \$ 228,016 | \$ 216,419 | \$ 235,278 | \$ - | \$ - | \$ 235,278 |
| Professional Fees | - | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | 6,962 | 9,308 | 7,330 | 9,308 | (9,308) | - | - |
| Utilities/Comm | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | 25,000 | 19,499 | - | - | 26,776 | 26,776 |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 199,700 | \$ 262,324 | \$ 243,248 | \$ 244,586 | \$ (9,308) | \$ 26,776 | \$ 262,054 |

| PERSONNEL Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Police Officer | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| TOTAL PERSONNEL | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |

The 2013-14 budget includes \$26,776 to replace one police admin vehicle and the transfer of the mobile computer lease expenditures of \$9,308 to the General Fund Police Department budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**SPECIAL REVENUE FUNDS
RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Hotel Occupancy Tax | \$ 42,052 | \$ 170,000 | \$ 170,000 | \$ 38,000 | \$ - | \$ - | \$ 38,000 |
| Keep Corinth Beautiful | 17,897 | 10,000 | 7,800 | 10,000 | - | - | 10,000 |
| Police Confiscation Fund | 10,024 | 13,744 | 10,050 | 5,000 | - | - | 5,000 |
| Child Safety Program | 19,872 | 55,028 | 55,115 | 23,473 | - | - | 27,273 |
| Municipal Court Security | 10,315 | 12,000 | 12,520 | 12,000 | - | - | 12,000 |
| Municipal Court Tech. | 13,554 | 18,000 | 15,100 | 15,000 | - | - | 15,000 |
| Park Development | 50,806 | 258,371 | 258,371 | 50,000 | - | - | 50,000 |
| Community Park Improvement | - | - | - | 9,020 | - | - | 9,020 |
| General Fund Vehicle Replacement | 258,503 | 261,120 | 261,120 | - | - | 204,523 | 204,523 |
| Fire Depart Vehicle Replacement | 121,291 | 70,000 | 79,031 | 125,400 | - | - | 152,288 |
| Utility Vehicle Replacement | 283,067 | 274,317 | 703,744 | 125,617 | - | - | 125,617 |
| Utility Meter Replacement | - | - | 569,485 | 151,500 | - | - | 151,500 |
| TOTAL RESOURCES | \$ 827,381 | \$ 1,142,580 | \$ 2,142,336 | \$ 565,010 | \$ - | \$ 204,523 | \$ 800,221 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES ⁽²⁾ | 2013-14 ADOPTED |
|----------------------------------|---------------------------|--|-----------------------------|------------------------------|------------------------------|--|----------------------------|
| Hotel Occupancy Tax | \$ - | \$ 170,000 | \$ 170,000 | \$ - | \$ - | \$ - | \$ - |
| Keep Corinth Beautiful | 17,897 | 10,000 | 5,800 | 10,000 | - | - | 10,000 |
| Police Confiscation Fund | 10,024 | 13,744 | 8,867 | 5,000 | - | - | 5,000 |
| Child Safety Program | 17,858 | 55,028 | 55,115 | 23,473 | - | 3,800 | 27,273 |
| Municipal Court Security | 14,000 | 12,000 | 12,000 | 12,000 | - | - | 12,000 |
| Municipal Court Tech. | 6,425 | 15,000 | 10,000 | 14,840 | - | - | 14,840 |
| Park Development | 11,500 | 258,371 | 258,371 | - | - | - | - |
| Community Park Improvement | - | - | - | - | - | - | - |
| General Fund Vehicle Replacement | 158,337 | 261,120 | 261,120 | - | - | 204,523 | 204,523 |
| Fire Depart Vehicle Replacement | 2,450 | 70,000 | - | 97,288 | - | 55,000 | 152,288 |
| Utility Vehicle Replacement | 49,379 | 133,000 | 703,744 | - | - | - | - |
| Utility Meter Replacement | - | - | - | 50,000 | - | - | 50,000 |
| TOTAL EXPENDITURES | \$ 287,871 | \$ 998,263 | \$ 1,485,017 | \$ 212,601 | \$ - | \$ 263,323 | \$ 475,924 |

| PERSONNEL Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Child Safety Program Crossing Guards | 0.34 | 0.34 | 0.50 | 0.50 | - | - | 0.50 |
| TOTAL PERSONNEL | 0.34 | 0.34 | 0.50 | 0.50 | - | - | 0.50 |

⁽¹⁾ The 2012-13 budget includes a budget amendment of \$258,371 for Park Development, \$205,000 for Community Park improvements, and \$3,315 for the addition of 0.16 FTE crossing guards.

⁽²⁾ The 2013-14 budget includes \$204,523 for the replacement of four police vehicles, \$45,000 for Fire hydraulic rescue tools, \$10,000 for a Fire thermal imaging camera, and \$3,800 to replace the Fire Prevention Sparky uniform.



General Fund

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 48.6% of total revenue. Property tax revenue is dependent on two variables, appraised value and the tax rate. The FY2013-14 certified appraised value for the City of Corinth is \$1,428,952,690, which is an increase of 2.53% over the prior year's certified value. The budget includes an increase in the tax rate that will generate an additional \$71,448.

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 FY2013-14, the City of Corinth expects to receive \$1,119,183 in sales and use tax revenue.

Franchise Agreements: Revenue from franchise agreements is projected at \$1,026,460 which is an increase of \$3,802, or .37% over the prior year's estimate. The budgeted amount for FY2013-14 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 FY2013-14, the City expects to receive \$15,250 in interest income. This amount represents a \$10,380 decrease from the current year estimate due to the volatility of the economic market and falling interest rates.



Major Expenditure Summary:

The FY2013-14 budget includes the addition of the following packages; \$32,725 contract increase for Fire vehicle replacement, \$7,555 for NeoGov Applicant Tracking. The 2013-14 budget also includes the following one-time use of fund balance in the amount of \$945,000; \$90,000 for City Hall carpeting, \$300,000 for Public Safety Communication System update, \$55,000 for Fire department power stretchers, and transfer out of \$500,000 to the General Capital Improvement Fund for future projects. The budget also includes an increase of \$9,308 for the mobile laptop computer lease expenditures transferred from the Crime Control Fund budget to the Police department budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND
RESOURCE SUMMARY**

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|---------------------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| Ad Valorem Taxes | | | | |
| Ad Valorem Taxes | \$ 6,237,334 | \$ 6,430,943 | \$ 6,430,943 | \$ 6,593,616 |
| Delinquent Ad Valorem Taxes | 16,033 | 50,000 | 22,000 | 22,000 |
| Current Year - Penalty & Interest | 25,409 | 35,000 | 25,000 | 25,000 |
| Prior Year - Penalty & Interest | 6,475 | 15,000 | 6,500 | 6,500 |
| Rendition Penalties | 2,067 | 5,000 | 3,500 | 3,000 |
| | \$ 6,287,318 | \$ 6,535,943 | \$ 6,487,943 | \$ 6,650,116 |
| Sales Taxes | | | | |
| Sales Tax | \$ 1,120,384 | \$ 1,097,239 | \$ 1,119,183 | \$ 1,119,183 |
| Mixed Beverage Tax | 11,460 | 10,712 | 11,500 | 11,500 |
| | \$ 1,131,844 | \$ 1,107,951 | \$ 1,130,683 | \$ 1,130,683 |
| Franchise Taxes | | | | |
| City of Denton Electric Franchise Fee | \$ 8,638 | \$ 10,000 | \$ 8,500 | \$ 8,500 |
| Oncor Electric Franchise Fee | 573,752 | 525,000 | 565,000 | 565,000 |
| Exxon Mobil | - | 2,500 | - | - |
| CoServ Gas Franchise Fee | 1,945 | 2,000 | 2,000 | 2,000 |
| Atmos Gas Franchise Fee | 145,655 | 150,000 | 145,000 | 150,000 |
| Charter Communications | 178,184 | 115,000 | 150,000 | 150,000 |
| Grande Communications | 16,558 | 15,500 | 15,500 | 15,500 |
| Miscellaneous Telecomm Franchise | 78,431 | 83,915 | 88,515 | 94,660 |
| Garbage Franchise Fee - Commercial | 22,070 | 23,000 | 18,000 | 13,200 |
| Garbage Franchise Fee - Residential | 39,864 | 42,000 | 30,143 | 27,600 |
| | \$ 1,065,097 | \$ 968,915 | \$ 1,022,658 | \$ 1,026,460 |
| Utility Fees | | | | |
| Public Improvement Inspections | \$ 2,948 | \$ 15,000 | \$ - | \$ 1,000 |
| CSI Fees | 720 | 1,250 | 1,000 | 1,000 |
| | \$ 3,668 | \$ 16,250 | \$ 1,000 | \$ 2,000 |
| Fines & Forfeitures | | | | |
| Traffic Fines | \$ 476,162 | \$ 567,124 | \$ 534,115 | \$ 563,700 |
| Animal Control Fines | 1,038 | - | 5,000 | 4,000 |
| Code Enforcement Fines | 2,540 | - | 25,000 | 25,000 |
| Administrative Fees | 39,051 | 40,000 | 24,000 | 24,000 |
| Uniform Traffic Act | 7,654 | 10,000 | 9,000 | 9,000 |
| Judicial Fees, City | 1,972 | 2,500 | 2,500 | 2,500 |
| Time Payment | 5,921 | 4,600 | 5,000 | 5,000 |
| Time Payment - L1 Court | 1,503 | 1,100 | 1,200 | 1,200 |
| OMNI Base City Fee | 2,863 | 3,000 | 3,000 | 3,000 |
| Court Civil Justice Fee | 27 | - | 50 | - |
| Judicial Ct & Personnel Training | 1 | - | 15 | - |
| JCD Juvenile Crime | 1 | - | 10 | - |
| Indigent Defense Fee | 490 | 500 | 1,000 | 1,000 |
| General Revenue Fees | 9 | - | 100 | - |
| Fugitive Apprehension | 3 | - | 50 | - |
| Consolidated Court Costs | 10 | - | 100 | - |
| 04 Consolidated Court Costs | 10,218 | 15,000 | 19,000 | 15,000 |
| State Traffic Fee | 2,817 | 2,553 | 5,000 | 4,000 |
| State Jury Fees | 999 | 1,200 | 1,800 | 1,500 |
| | \$ 553,277 | \$ 647,577 | \$ 635,940 | \$ 658,900 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND
RESOURCE SUMMARY**

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|------------------------------------|-------------------|-------------------|---------------------|--------------------|
| Fees & Permits | | | | |
| Plan Review | \$ 74,438 | \$ 70,000 | \$ 50,000 | \$ 50,000 |
| SUP Fees | 283 | 500 | 500 | 500 |
| Plat Fees | 619 | 750 | 750 | 750 |
| Zoning Change Fee | 750 | 500 | 7,000 | 2,500 |
| Variance Change Fees | 950 | 1,000 | 1,000 | 1,000 |
| Engineering Fees | 9,832 | 20,000 | 20,000 | 20,000 |
| Building Permits | 49,799 | 50,000 | 40,000 | 35,000 |
| Fence Permits | 3,144 | 2,500 | 1,500 | 1,500 |
| Sprinkler Permits | 3,450 | 3,000 | 3,000 | 3,000 |
| Swimming Pool/Spa Permits | 18,315 | 10,000 | 10,000 | 10,000 |
| Commercial Building | 19,476 | 15,000 | 5,000 | 5,000 |
| Residential Add/Remodel | 6,659 | 5,000 | 4,000 | 4,000 |
| Commercial Add/Remodel | 812 | 2,000 | 2,000 | 2,000 |
| Sign & Banner Permits | 5,436 | 3,000 | 5,000 | 5,000 |
| Site Plans | 405 | 300 | 300 | 300 |
| Misc. Residential | 56,075 | 30,000 | 48,000 | 35,000 |
| Misc. Commercial | 19,979 | 25,000 | 15,000 | 15,000 |
| Contractor Registration | 7,350 | 6,000 | 6,000 | 8,500 |
| Food Handlers License | 1,080 | 1,000 | 1,000 | 1,000 |
| BOA Appeal Fees | 50 | 100 | 200 | 100 |
| Mowing Charges | 3,215 | 3,000 | 3,000 | 3,000 |
| Pool Inspections | 350 | - | 600 | 600 |
| Health Inspections | 8,700 | 7,000 | 8,000 | 6,000 |
| Re-Inspection Fees | 3,877 | 3,000 | 3,000 | 3,000 |
| Multi-family Inspections | - | - | - | 9,684 |
| Gas Well Revenue | - | - | - | - |
| Pipeline License Fees | 500 | - | - | - |
| Gas Well Inspection Fee | - | 1,000 | 5,000 | 5,000 |
| | \$ 295,543 | \$ 259,650 | \$ 239,850 | \$ 227,434 |
| Police Fees & Permits | | | | |
| Accident Reports | \$ 3,522 | \$ 4,000 | \$ 4,000 | \$ 5,000 |
| Alarm Permits | 18,700 | 17,000 | 15,000 | 17,000 |
| Solicitor Permits | 925 | 2,500 | 1,500 | 1,200 |
| Animal Control Fees & Registration | 1,780 | 1,700 | 1,620 | 1,750 |
| Finger Prints | 195 | 400 | 156 | 250 |
| Child Safety Fee | 360 | 600 | 200 | 400 |
| | \$ 25,483 | \$ 26,200 | \$ 22,476 | \$ 25,600 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

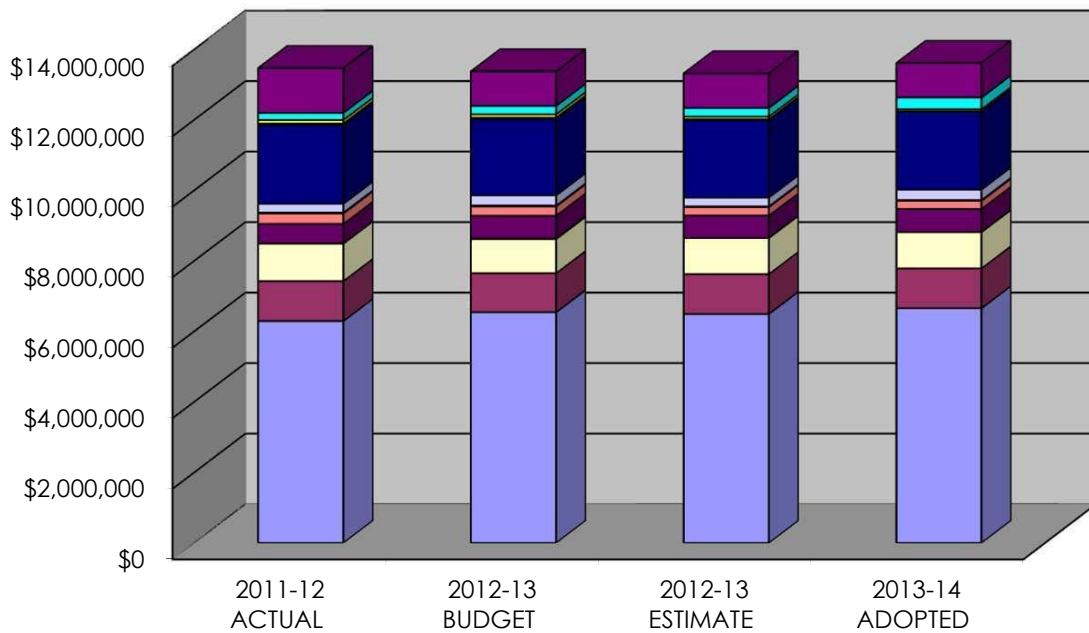
**GENERAL FUND
RESOURCE SUMMARY**

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|-------------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| Recreation Fees | | | | |
| Athletic Leagues | \$ 32,634 | \$ 30,000 | \$ 25,000 | \$ 27,000 |
| Athletic Leagues - Baseball | 105,165 | 110,000 | 88,000 | 94,000 |
| Athletic Leagues - Basketball | 20,130 | 23,000 | 15,730 | 18,000 |
| Tournaments | 8,483 | 5,000 | 5,500 | 5,175 |
| Tournaments - Baseball | 9,300 | 30,000 | 27,250 | 28,000 |
| Health & Fitness | 6,464 | 5,000 | 6,500 | 7,250 |
| Special Events | 13,349 | 10,000 | 10,000 | 10,000 |
| Arts & Crafts | (103) | 1,000 | 200 | 250 |
| Special Interest | 1,497 | 250 | 200 | 250 |
| Senior Trips/Events | 1,126 | 10,500 | 1,000 | 1,000 |
| Summer Camp | 31,191 | 38,000 | 35,000 | 38,000 |
| Administration Fees | 9,515 | 5,000 | 2,500 | 8,970 |
| Facility Rentals | 2,177 | 4,000 | 15,000 | 15,000 |
| Non-Residence Fees | 2,990 | 4,500 | 2,500 | 10,615 |
| Sports Camps | (368) | 1,500 | 1,000 | 1,000 |
| Association Non Resident Fees | - | 3,470 | 3,500 | 3,500 |
| Association Revenue | - | 250 | - | - |
| Participation Fees | - | - | - | 9,020 |
| Vendor Fees | - | - | - | 200 |
| Merchandise - Concessions | 5,055 | 1,500 | 3,500 | 8,900 |
| Preschool Programs | 750 | 1,800 | 500 | 1,000 |
| Elementary/Teen Programs | 134 | 1,200 | 500 | 1,000 |
| Sponsorships - Baseball | 520 | 1,500 | 7,000 | 5,000 |
| | \$ 250,008 | \$ 287,470 | \$ 250,380 | \$ 293,130 |
| Fire Services | | | | |
| Fire Services - Lake Dallas | \$ 907,520 | \$ 890,466 | \$ 890,466 | \$ 894,691 |
| Fire Services - Hickory Creek | 530,283 | 530,935 | 530,935 | 533,451 |
| Fire Services - Shady Shores | 252,263 | 271,738 | 271,738 | 273,024 |
| EMS Services | 467,945 | 420,000 | 450,000 | 450,000 |
| Denton County Agreement | 35,265 | 40,237 | 40,237 | 40,000 |
| Rescue Revenue | 2,255 | 4,000 | 3,000 | 3,000 |
| Fire Inspection Fees | 6,284 | 4,000 | 10,000 | 11,000 |
| Fire Department Reimbursement | 36,549 | - | - | - |
| | \$ 2,238,363 | \$ 2,161,376 | \$ 2,196,376 | \$ 2,205,166 |
| Grants | | | | |
| Law Enforcement Grant | \$ 872 | \$ - | \$ - | \$ - |
| | \$ 872 | \$ - | \$ - | \$ - |
| Interest Income | | | | |
| Investment Income | \$ 40,937 | \$ 45,000 | \$ 24,630 | \$ 15,000 |
| Interest Income | 135 | 200 | 1,000 | 250 |
| | \$ 41,072 | \$ 45,200 | \$ 25,630 | \$ 15,250 |
| Miscellaneous | | | | |
| Miscellaneous Income | \$ 64,735 | \$ 40,000 | \$ 40,000 | \$ 30,000 |
| Miscellaneous Police | 668 | 50 | 1,000 | 100 |
| Toll Tag Fee | 85 | 500 | 250 | 250 |
| NSF Fees | 175 | 100 | 100 | 100 |
| Credit Card Processing Fees | 5,795 | 5,000 | 5,000 | 5,000 |
| Purchasing Rebate Fee | 27,660 | 50,000 | 30,000 | 25,000 |
| | \$ 99,117 | \$ 95,650 | \$ 76,350 | \$ 60,450 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND
RESOURCE SUMMARY**

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|--|-------------------|-------------------|---------------------|--------------------|
| Charges for Services | | | | |
| School Resource Officer Reimbursement | \$ 89,943 | \$ 117,250 | \$ 117,250 | \$ 195,440 |
| Shady Shores Police Allocation | 111,861 | 119,943 | 126,536 | 135,795 |
| | \$ 201,804 | \$ 237,193 | \$ 243,786 | \$ 331,235 |
| Transfers | | | | |
| Utility Fund Administrative Allocation | \$ 677,159 | \$ 684,238 | \$ 684,238 | \$ 687,086 |
| Drainage Fund Admin Allocation | 96,865 | 91,858 | 91,858 | 88,808 |
| Economic Development Admin Allocation | 87,727 | 93,240 | 93,240 | 94,979 |
| Transfer In | 289,190 | - | 34 | - |
| Transfer In - Court Security Fee | 14,000 | 12,000 | 12,000 | 12,000 |
| Transfer In - HOA Water Credits | 106,016 | 99,159 | 99,159 | 99,230 |
| | \$ 1,270,957 | \$ 980,495 | \$ 980,529 | \$ 982,103 |
| TOTAL REVENUES | \$ 13,464,422 | \$ 13,369,870 | \$ 13,313,601 | \$ 13,608,527 |
| Use of Fund Balance | - | 1,900,297 | 1,432,724 | 945,000 |
| TOTAL RESOURCES | \$ 13,464,422 | \$ 15,270,167 | \$ 14,746,325 | \$ 14,553,527 |



| | | | |
|-----------------------|-------------------|-------------------------|------------------------|
| ■ 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
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND
EXPENDITURE SUMMARY
2013-14**

| | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION⁽²⁾ | 2013-14 PACKAGES⁽³⁾ | 2013-14 ADOPTED |
|-----------------------------------|---------------------------|--|-----------------------------|------------------------------|--|---|----------------------------|
| ADMINISTRATIVE SERVICES | | | | | | | |
| Non-Depart. | \$ 405,856 | \$ 1,656,307 | \$ 1,656,307 | \$ 510,282 | \$ (99,000) | \$ 800,000 | \$ 1,211,282 |
| City Council | 1,957 | 36,114 | 30,364 | 35,340 | (9,462) | - | 25,878 |
| City Admin. | 370,755 | 380,080 | 365,421 | 429,386 | (5,236) | - | 424,150 |
| Legal | 200,411 | 260,274 | 260,144 | 260,007 | (29,000) | - | 231,007 |
| Technology Services | 339,026 | 346,214 | 289,643 | 358,811 | (261) | - | 358,550 |
| | \$ 1,318,004 | \$ 2,678,989 | \$ 2,601,879 | \$ 1,593,826 | \$ (142,959) | \$ 800,000 | \$ 2,250,867 |
| HUMAN RESOURCES | | | | | | | |
| Human Resources | \$ 226,065 | \$ 305,797 | \$ 295,710 | \$ 265,410 | \$ (344) | \$ 7,555 | \$ 272,621 |
| | \$ 226,065 | \$ 305,797 | \$ 295,710 | \$ 265,410 | \$ (344) | \$ 7,555 | \$ 272,621 |
| PUBLIC SAFETY | | | | | | | |
| Police | \$ 3,038,315 | \$ 3,282,082 | \$ 3,255,799 | \$ 3,314,304 | \$ (15,426) | \$ 9,308 | \$ 3,308,186 |
| Lake Cities Fire | 4,236,584 | 4,629,868 | 4,561,897 | 4,562,417 | (131,616) | 87,725 | 4,518,526 |
| | \$ 7,274,899 | \$ 7,911,950 | \$ 7,817,696 | \$ 7,876,721 | \$ (147,042) | \$ 97,033 | \$ 7,826,712 |
| PUBLIC WORKS | | | | | | | |
| General Services /City Hall | \$ 149,658 | \$ 264,691 | \$ 173,065 | \$ 157,110 | \$ - | \$ 90,000 | \$ 247,110 |
| Fleet Maintenance | 144,243 | 150,166 | 148,588 | 155,724 | (219) | - | 155,505 |
| Streets | 721,137 | 752,712 | 730,153 | 753,442 | (689) | - | 752,753 |
| Park Maintenance | 796,349 | 796,928 | 765,769 | 737,677 | (1,243) | - | 736,434 |
| | \$ 1,811,387 | \$ 1,964,497 | \$ 1,817,575 | \$ 1,803,953 | \$ (2,151) | \$ 90,000 | \$ 1,891,802 |
| PLANNING & DEVELOPMENT | | | | | | | |
| Planning | \$ 328,020 | \$ 385,797 | \$ 345,680 | \$ 374,813 | \$ (10,240) | \$ - | \$ 364,573 |
| Community Dev. | 363,731 | 400,414 | 398,821 | 410,849 | (6,444) | - | 404,405 |
| | \$ 691,752 | \$ 786,211 | \$ 744,501 | \$ 785,662 | \$ (16,684) | \$ - | \$ 768,978 |
| FINANCE SERVICES | | | | | | | |
| Finance | \$ 606,014 | \$ 640,313 | \$ 611,294 | \$ 638,572 | \$ (2,557) | \$ - | \$ 636,015 |
| Municipal Court | 271,878 | 311,727 | 296,373 | 305,539 | (348) | - | 305,191 |
| Recreation Services | 445,002 | 514,890 | 426,791 | 473,968 | (486) | - | 473,482 |
| Baseball | 133,941 | 155,793 | 134,506 | 137,999 | (10,140) | - | 127,859 |
| | \$ 1,456,835 | \$ 1,622,723 | \$ 1,468,964 | \$ 1,556,078 | \$ (13,531) | \$ - | \$ 1,542,547 |
| TOTAL EXPENDITURES | \$ 12,778,941 | \$ 15,270,167 | \$ 14,746,325 | \$ 13,881,650 | \$ (322,711) | \$ 994,588 | \$ 14,553,527 |

⁽¹⁾ The 2012-13 budget includes budget amendments: \$107,997 for the City Hall roof repair, \$24,430 for the addition of a School Resource Police officer (1 FTE), and \$198,425 for Community Park improvements.

⁽²⁾ The 2013-14 budget includes elimination of the following expenditures; \$8,316 FSA premiums, \$18,854 education pay, \$34,614 overtime, \$4,000 tuition reimbursement, \$14,462 contingency, \$29,000 legal fees, \$15,000 engineering fees, \$49,000 for library funding, \$89,325 for the EOC position \$10,140 baseball program expenditures, and \$50,000 vehicle replacement transfer.

⁽³⁾ The 2013-14 budget includes the addition of the following packages; \$32,725 contract increase for Fire vehicle replacement, \$7,555 for Neogov applicant tracking. The 2013-14 budget also includes the following one-time use of fund balance in the amount of \$945,000; \$90,000 for City Hall carpeting, \$300,000 for Public Safety communication system upgrade, \$55,000 for Fire Department power stretchers, and transfer out of \$500,000 to the General Capital Project fund for future projects. The budget also includes an increase of \$9,308 for the mobile laptop computer lease expenditures transferred from the Crime Control Fund budget to the Police department budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

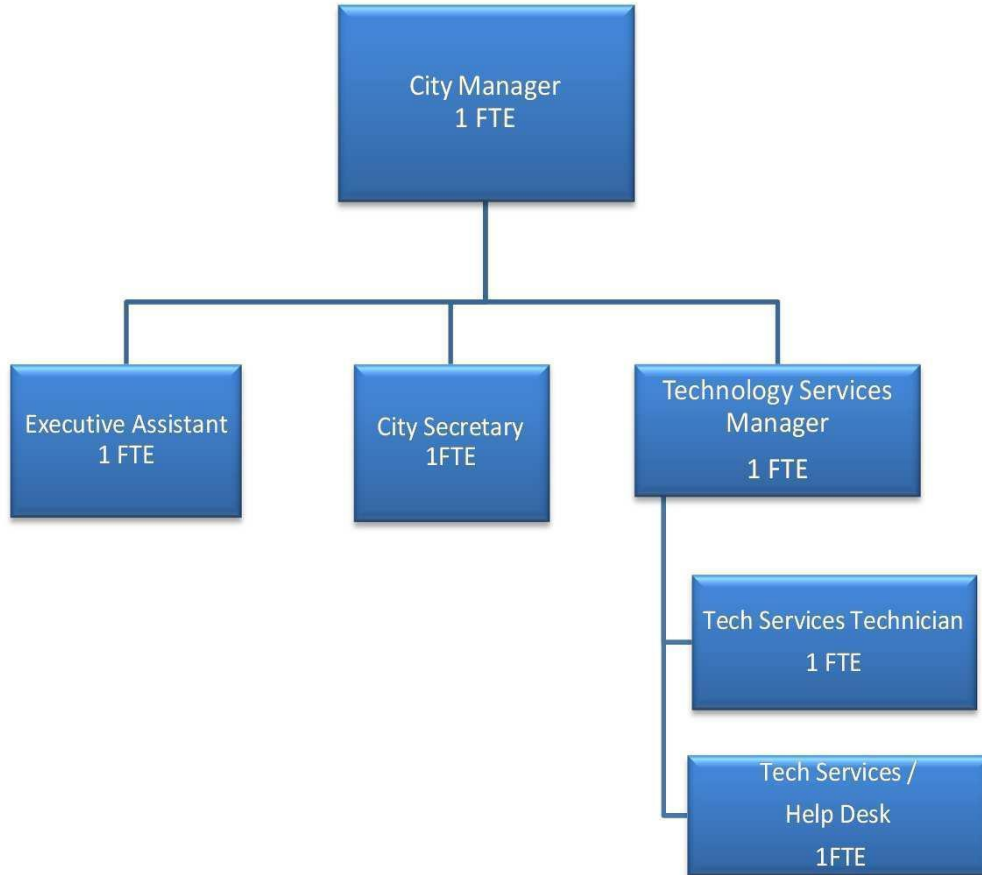
**GENERAL FUND
POSITION SUMMARY
2013-14**

| | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---|---------------------------|--|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| ADMINISTRATIVE SERVICES | | | | | | | |
| City Administration | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Legal | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Technology Services | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| | 7.00 | 7.00 | 7.00 | 7.00 | - | - | 7.00 |
| HUMAN RESOURCES | | | | | | | |
| Human Resources | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| PUBLIC SAFETY | | | | | | | |
| Police ⁽¹⁾ | 29.50 | 32.50 | 32.50 | 32.50 | - | - | 32.50 |
| Lake Cities Fire Department ⁽²⁾ | 40.00 | 41.00 | 41.00 | 41.00 | (1.00) | - | 40.00 |
| | 69.50 | 73.50 | 73.50 | 73.50 | (1.00) | - | 72.50 |
| PUBLIC WORKS | | | | | | | |
| 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 | 11.00 | 11.00 | 11.00 | 11.00 | - | - | 11.00 |
| | 20.00 | 20.00 | 20.00 | 20.00 | - | - | 20.00 |
| DEVELOPMENT | | | | | | | |
| Planning | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Community Development | 5.00 | 5.00 | 5.00 | 5.00 | - | - | 5.00 |
| | 8.00 | 8.00 | 8.00 | 8.00 | - | - | 8.00 |
| FINANCE SERVICES | | | | | | | |
| Finance | 6.50 | 6.50 | 6.50 | 6.50 | - | - | 6.50 |
| Municipal Court | 4.00 | 4.00 | 4.00 | 4.00 | - | - | 4.00 |
| Recreation Services | 6.50 | 6.50 | 6.50 | 6.50 | - | - | 6.50 |
| | 17.00 | 17.00 | 17.00 | 17.00 | - | - | 17.00 |
| TOTAL | 124.50 | 128.50 | 128.50 | 128.50 | (1.00) | - | 127.50 |

⁽¹⁾ The 2012-13 budget includes a budget amendment for the addition of a School Resource Police Officer (1 FTE).

⁽²⁾ The 2013-14 budget includes the elimination of the Emergency Coordinator position (1 FTE).

**CITY ADMINISTRATION
Organizational Chart**



ADMINISTRATIVE SERVICES

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2012-13

- Migration to HP Switches for better network management.
- Court, Utility Billing, and Public Works replaced old PCs to meet industry software standards.
- Implemented Virtualization technologies to improve services within the City.
- Implemented an electronic file storage system and workflow process.
- Replaced the Police linux server to resolve restraints of the system.

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Improve the telephone infrastructure wiring connection in the city hall phone room.
- Optimize the server hardware usage by implementing cloud based solutions.
- Continue to upgrade PCs and systems to meet industry standards.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|
| Information Services | | | | |
| • Divisions served (IS) | 21 | 21 | 21 | 21 |
| • Tech. Services -Service Requests | 915 | 900-1100 | 950-1100 | 900-1100 |
| • Tech. Services - new implementations/upgrades | 3 | 4 | 4 | 3 |
| • Network up time | 97% | 97% | 97% | 97% |
| • Internet up time | 97% | 97% | 97% | 97% |
| • Service request response time | 97% | 97% | 97% | 97% |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|--|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 103,731 | 110,000 | 110,000 | 110,000 | - | - | 110,000 |
| Maint. & Operations | 2,734 | 4,900 | 4,900 | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicles/Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | 103,021 | 1,339,848 | 1,339,848 | 198,652 | (50,000) | 800,000 | 948,652 |
| Community Support | | | | | | | |
| Lake Cities Chamber | - | 400 | 400 | 400 | - | - | 400 |
| HOA Water Contracts | 98,370 | 99,159 | 99,159 | 99,230 | - | - | 99,230 |
| Lake Cities Fireworks | 3,000 | 4,000 | 4,000 | 4,000 | - | - | 4,000 |
| Lake Cities Library | 95,000 | 98,000 | 98,000 | 98,000 | (49,000) | - | 49,000 |
| TOTAL EXPENDITURES | \$ 405,856 | \$ 1,656,307 | \$ 1,656,307 | \$ 510,282 | \$ (99,000) | \$ 800,000 | \$ 1,211,282 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|---|------------|--------------------------|--------------------------|-------------------|----------------|---------------------------|
| PS Communications System update | - | \$ 300,000 | \$ - | \$ 300,000 | \$ - | \$ 300,000 |
| Transfer to General Capital Project Fund | - | 500,000 | - | 500,000 | - | 500,000 |
| Total Supplemental Budget | - | \$ 800,000 | \$ - | \$ 800,000 | \$ - | \$ 800,000 |

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

No personnel budgeted for this division.

⁽¹⁾ The 2012-13 budget includes the following budget amendments; \$107,997 for City Hall roof repairs, and \$198,425 for Community Park improvements.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES
CITY COUNCIL (1001)**

DIVISIONAL DESCRIPTION

The division accounts for the City Council expenses.

EXPENDITURE SUMMARY

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | - | - | - | - | - | - | - |
| Maint. & Operations | 438 | 25,750 | 25,500 | 25,000 | (9,462) | - | 15,538 |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | 693 | 864 | 864 | 840 | - | - | 840 |
| Vehicles/Fuel | - | - | - | - | - | - | - |
| Training | 826 | 9,500 | 4,000 | 9,500 | - | - | 9,500 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 1,957 | \$ 36,114 | \$ 30,364 | \$ 35,340 | \$ (9,462) | \$ - | \$ 25,878 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

No personnel budgeted for this division.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 127,708 | \$ 149,940 | \$ 134,127 | \$ 340,845 | \$ (236) | \$ - | \$ 340,609 |
| Professional Fees | 179,336 | 189,706 | 192,957 | 17,790 | - | - | 17,790 |
| Maint. & Operations | 26,541 | 27,439 | 26,735 | 57,761 | (5,000) | - | 52,761 |
| Supplies | 9,509 | 5,205 | 5,300 | 5,300 | - | - | 5,300 |
| Utilities/Comm | 2,080 | 1,934 | 1,802 | 2,190 | - | - | 2,190 |
| Vehicle & Fuel | 255 | 2,556 | 1,200 | 2,100 | - | - | 2,100 |
| Training | 326 | 3,300 | 3,300 | 3,400 | - | - | 3,400 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | 25,000 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 370,755 | \$ 380,080 | \$ 365,421 | \$ 429,386 | \$ (5,236) | \$ - | \$ 424,150 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| 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 |
| TOTAL PERSONNEL | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------|--------------------|
| Wages & Benefits | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 200,411 | 259,842 | 259,842 | 259,642 | (29,000) | - | 230,642 |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm | - | 432 | 302 | 365 | - | - | 365 |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 200,411 | \$ 260,274 | \$ 260,144 | \$ 260,007 | \$ (29,000) | \$ - | \$ 231,007 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------------------|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------|--------------------|
| City Attorney | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| TOTAL PERSONNEL | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |

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

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 169,429 | \$ 187,280 | \$ 142,245 | \$ 199,003 | \$ (261) | \$ - | \$ 198,742 |
| Professional Fees | 1,381 | 13,567 | 1,567 | 1,423 | - | - | 1,423 |
| Maint. & Operations | 98,179 | 118,444 | 116,369 | 120,919 | - | - | 120,919 |
| Supplies | 35,700 | 14,685 | 24,660 | 24,805 | - | - | 24,805 |
| Utilities/Comm. | 3,971 | 6,588 | 4,502 | 4,761 | - | - | 4,761 |
| Vehicles/Fuel | 3,645 | 500 | 300 | 2,900 | - | - | 2,900 |
| Training | 4,506 | 5,150 | - | 5,000 | - | - | 5,000 |
| Capital Outlay | 17,216 | - | - | - | - | - | - |
| Transfers | 5,000 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 339,026 | \$ 346,214 | \$ 289,643 | \$ 358,811 | \$ (261) | \$ - | \$ 358,550 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

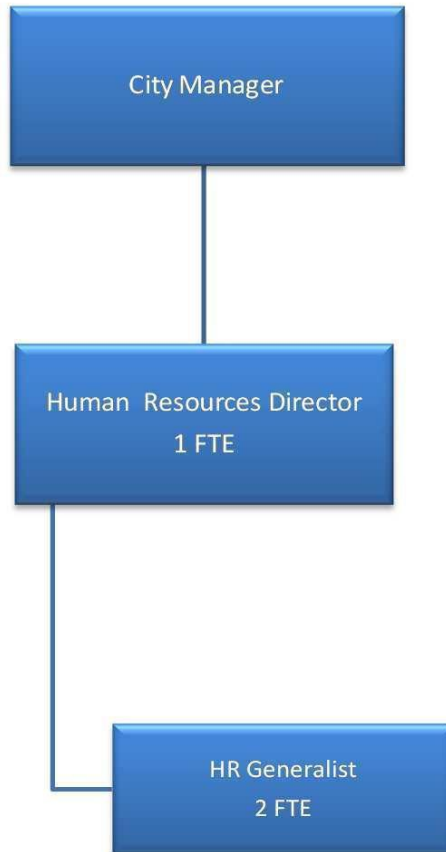
UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| 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. Help Desk | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| TOTAL PERSONNEL | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |

HUMAN RESOURCES
Organizational Chart



ADMINISTRATIVE SERVICES

DEPARTMENT DESCRIPTION

The Human Resources Department's core services include the recruitment and retention of quality staff, providing management and employee training, administering employee benefits, and assisting with employee relation issues.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012-13

- Review and update the position classification and compensation plan.
- Continue to review and revise the City Personnel Manual.
- Issue employee pay and benefit statements to all City employees.

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Establish an accident review board and adopt a Safety Program.
- Establish an employee recognition program for all City employees.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|
| Human Resources | | | | |
| • Applications/resumes processed | 651 | 150 | 645 | 342 |
| • Positions filled | 37 | 8 | 22 | 19 |
| • Employee separations | 19 | 13.5 | 17 | 15 |
| • Employee training workshops | 33 | 10 | 20 | 15 |
| • Average days to fill a position | 41 | 55 | 72 | 60 |
| • Turnover (excluding seasonal) | 12.46 | 8.85 | 10.84 | 9.56 |
| • Employee training participation hours | 4 | 6 | 5 | 6 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**HUMAN RESOURCES
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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 208,867 | \$ 221,077 | \$ 221,078 | \$ 241,317 | \$ (344) | \$ - | \$ 240,973 |
| Professional Fees | 698 | 60,713 | 50,713 | 772 | - | 4,555 | 5,327 |
| Maint. & Operations | 6,936 | 11,403 | 11,409 | 10,529 | - | - | 10,529 |
| Supplies | 5,866 | 8,485 | 8,485 | 8,709 | - | - | 8,709 |
| Utilities/Comm. | 1,522 | 1,374 | 1,280 | 1,338 | - | - | 1,338 |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | 1,175 | 2,745 | 2,745 | 2,745 | - | - | 2,745 |
| Capital Outlay | 1,000 | - | - | - | - | 3,000 | 3,000 |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 226,065 | \$ 305,797 | \$ 295,710 | \$ 265,410 | \$ (344) | \$ 7,555 | \$ 272,621 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|----------------------------------|------------|--------------------------|--------------------------|-------------------|----------------|---------------------------|
| NeoGov Applicant Tracking | - | \$ - | \$ 7,555 | \$ 7,555 | \$ - | \$ 7,555 |
| Total Supplemental Budget | - | \$ - | \$ 7,555 | \$ 7,555 | \$ - | \$ 7,555 |

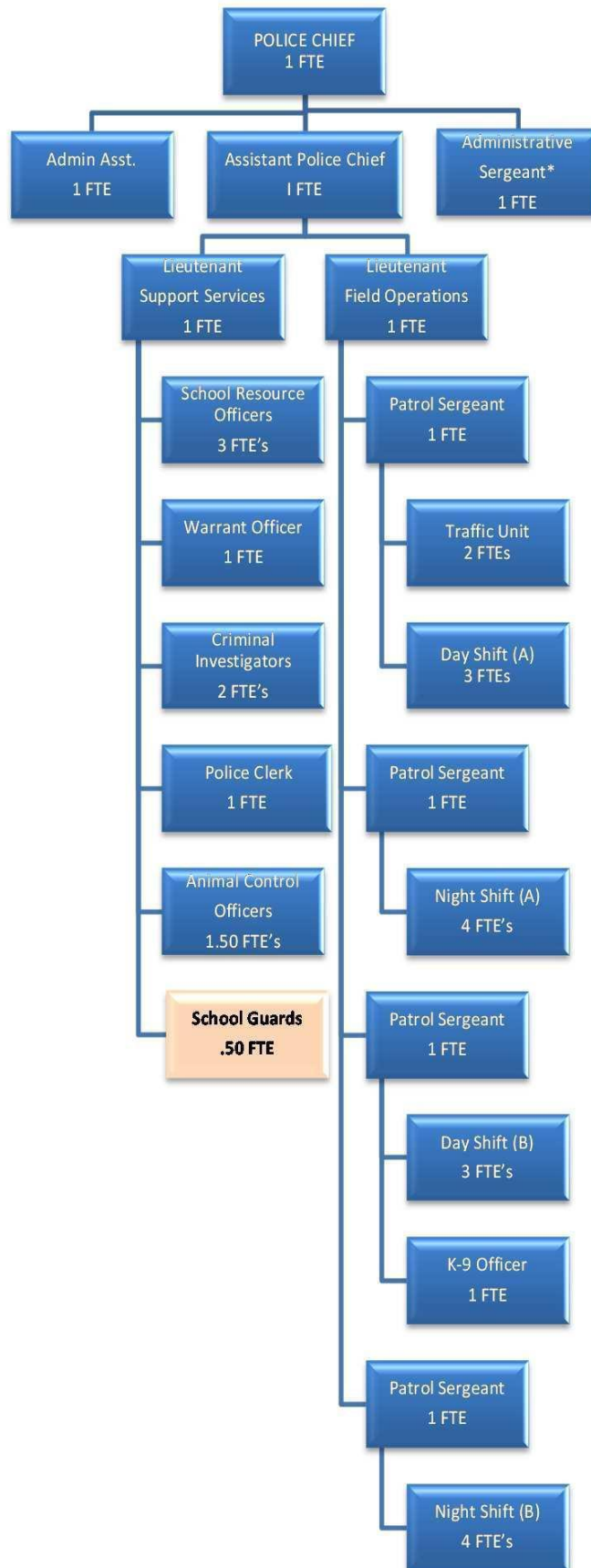
UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| HR Director | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| HR Generalist | 2.00 | 2.00 | 2.00 | 2.00 | - | - | 2.00 |
| TOTAL PERSONNEL | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |

**PUBLIC SAFETY SERVICES
POLICE DEPARTMENT
Current 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 2012-13

- Re-Implemented the Police Department Traffic Unit to better serve our community due to pending road construction, which provided a more proactive approach focusing on traffic management and safety.
- 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, CSI: Camp for Kids, Citizens Police Academy and Volunteers in Police Service.
- Enhanced the Volunteers in Police Service program through additional training and volunteers to patrol the city and provide assistance to on-duty officers when needed.
- Completed the data conversion from the antiquated Badge records management system to the current Sunguard system.
- Hosted Active Shooter Training with essential personnel from the Corinth Police Department and members of Lake Dallas and Hickory Creek Police Departments.

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Conduct research and development process for a five year strategic plan for the Police Department.
- Continue with management training of all Police Department supervisors for professional development.
- Increase staffing levels in Criminal Investigations to allow for increased productivity, customer service and case management.
- Continue enhancement of the Volunteers in Police Service through continued recruitment of Citizens Police Academy Alumni.
- Increase Animal Control enforcement on animals at large to ensure owner compliance with City Ordinances.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|
| Police | | | | |
| • Calls for Service | 8,816 | 10,860 | 10,860 | 11,000 |
| • Traffic Accidents | 441 | 500 | 500 | 550 |
| • Arrest | 326 | 460 | 350 | 300 |
| • Citations/Violations | 6,797 | 5,450 | 6,500 | 7,000 |
| • Average response time (dispatch to arrival) | 5.38 | 7.00 | 7.00 | 7.00 |
| • Average Time on Calls | 35.23 | 35.00 | 35.00 | 35.00 |
| • Offenses Assigned | 810 | 1,121 | 1,121 | 1,222 |
| • Directed Patrols/Park & Walk & Events | 27,233 | 16,800 | 16,800 | 20,000 |
| Animal Control | | | | |
| • Animals Sheltered | 172 | 108 | 108 | 180 |
| • Calls for Service | 1,106 | 975 | 975 | 1,100 |
| • Animal Bites | 26 | 25 | 25 | 25 |
| • Animals returned to owner | 9 | 20 | 20 | 20 |
| • Citations issued | 47 | 60 | 47 | 60 |
| • Wildlife released | 127 | 100 | 100 | 130 |

**CITY OF CORINTH
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

| | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|--|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 2,432,381 | \$ 2,624,536 | \$ 2,595,190 | \$ 2,841,920 | \$ (15,426) | \$ - | \$ 2,826,494 |
| Professional Fees | 156,235 | 172,915 | 172,915 | 168,817 | - | - | 168,817 |
| Maint. & Operations | 41,331 | 40,012 | 41,563 | 46,313 | - | 9,308 | 55,621 |
| Supplies | 47,416 | 47,190 | 47,649 | 43,690 | - | - | 43,690 |
| Utilities/Comm. | 62,263 | 59,172 | 59,412 | 61,424 | - | - | 61,424 |
| Vehicle & Fuel | 154,695 | 138,340 | 138,340 | 138,840 | - | - | 138,840 |
| Training | 12,230 | 13,300 | 14,200 | 13,300 | - | - | 13,300 |
| Capital Outlay | 23,765 | 137,087 | 137,000 | - | - | - | - |
| Transfers | 108,000 | 49,530 | 49,530 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 3,038,315 | \$ 3,282,082 | \$ 3,255,799 | \$ 3,314,304 | \$ (15,426) | \$ 9,308 | \$ 3,308,186 |

SUPPLEMENTAL PACKAGE SUMMARY

The 2013-14 budget includes the transfer of the mobile computer lease expenditure of \$9,308 from the Crime Control budget and \$1,800 clothing allowance for the Police detectives.

UNFUNDED BUDGET REQUESTS

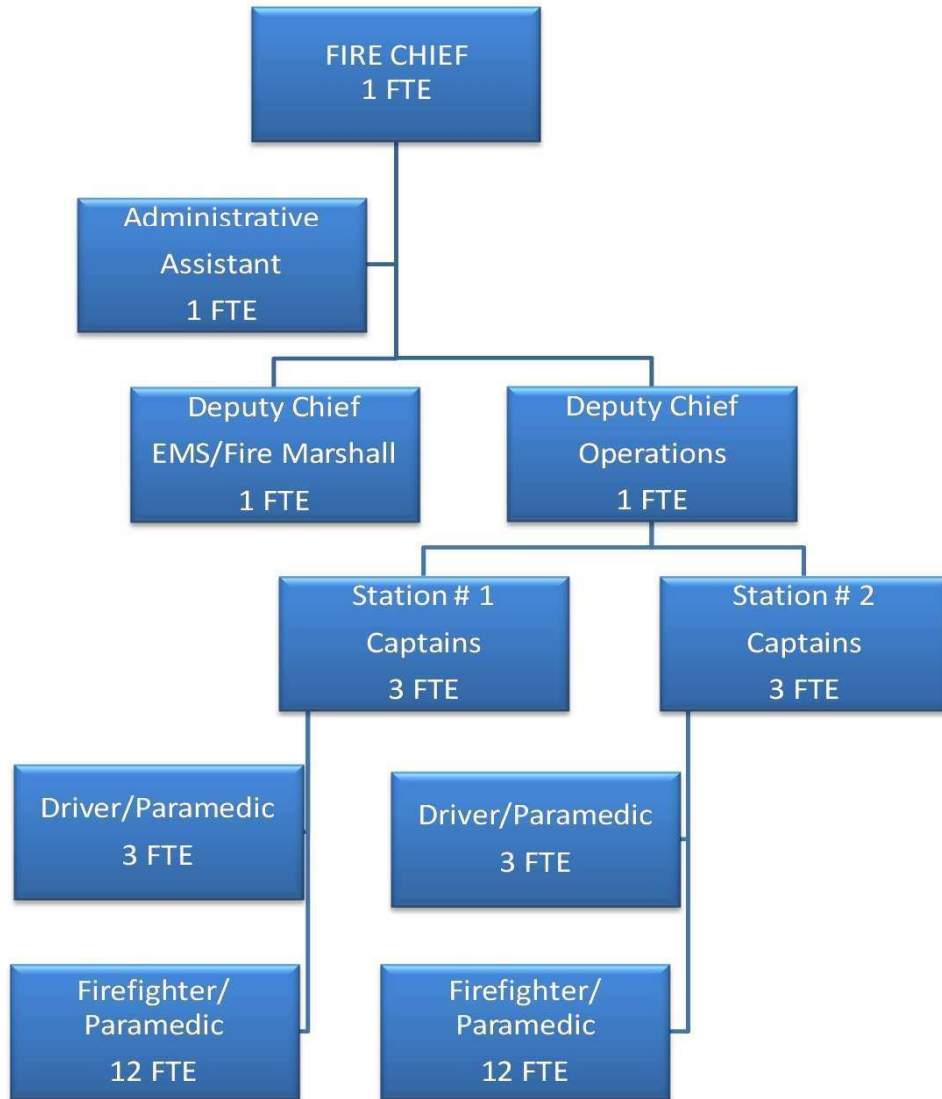
| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|--------------------------|-------------|--------------------------|--------------------------|-----------------------|----------------|---------------------------|
| Police Officers | 3.00 | \$ - | \$ 229,779 | \$ 229,779 | \$ - | \$ 229,779 |
| Police Clerk | 1.00 | 10,500 | 46,287 | 56,787 | - | 56,787 |
| Part-time Evidence Clerk | 0.50 | 6,500 | 16,984 | 23,484 | - | 23,484 |
| Total Unmet Needs | 4.50 | \$ 17,000 | \$ 293,050 | \$ 310,050 | \$ - | \$ 310,050 |

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|--|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Assistant Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Lieutenant | 2.00 | 2.00 | 2.00 | 2.00 | - | - | 2.00 |
| Sergeant | 5.00 | 5.00 | 5.00 | 5.00 | - | - | 5.00 |
| Corporals | 5.00 | 5.00 | 5.00 | 5.00 | - | - | 5.00 |
| Investigator | 2.00 | 2.00 | 2.00 | 2.00 | - | - | 2.00 |
| Police Officer | 10.00 | 13.00 | 13.00 | 13.00 | - | - | 13.00 |
| Clerical | 2.00 | 2.00 | 2.00 | 2.00 | - | - | 2.00 |
| Animal Ctr. Officer | 1.50 | 1.50 | 1.50 | 1.50 | - | - | 1.50 |
| TOTAL PERSONNEL | 29.50 | 32.50 | 32.50 | 32.50 | - | - | 32.50 |

⁽¹⁾ The 2012-13 budget includes a budget amendment of \$24,430 for the addition of a School Resource Police Officer (1FTE).

**PUBLIC SAFETY SERVICES
LAKE CITIES FIRE DEPARTMENT
Organizational Chart**



**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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 2012-13

-
- Implemented State mandated Fire Inspection Program
 - Began building program for Pre Fire Planning
 - Specified and ordered replacement vehicle for Engine 592
 - Provided yearly Fire Prevention Program to Elementary Schools

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

-
- Training Division will hold state certifying classes for members and outside departments.
 - Create and get approval of a master plan for Training Facility.
 - Improve training with development and use of Training Facility.
 - Update and make improvements to Emergency Management Program.
 - Begin research and planning for new Firehouse on west side of fire district.
 - Upgrade Patient cots on Medic Fleet.
 - Finalize and Implement Scott Certified Airpac Maintenance Facility.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|-----------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| Total Calls | 2,655 | 2,425 | 2,650 | 2,700 |
| • Fire Calls | 1147 | 950 | 1140 | 1161 |
| • Structure fires | 49 | 50 | 50 | 50 |
| • EMS Alarms | 1,365 | 1,400 | 1,362 | 1,400 |
| • MVAs | 317 | 300 | 300 | 300 |
| • Public Education programs | 144 | 60 | 120 | 120 |
| • Routine inspections | 494 | 405 | 500 | 500 |
| • Training hours | 8,640 | 8,640 | 8,640 | 8,640 |

**CITY OF CORINTH
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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 3,616,050 | \$ 3,743,734 | \$ 3,747,447 | \$ 3,896,290 | \$ (131,616) | \$ - | \$ 3,764,674 |
| Professional Fees | 107,208 | 118,331 | 118,331 | 131,579 | - | - | 131,579 |
| Maint. & Operations | 63,305 | 77,325 | 68,151 | 61,245 | - | - | 61,245 |
| Supplies | 150,798 | 219,818 | 213,918 | 197,818 | - | - | 197,818 |
| Utilities/Comm. | 74,205 | 83,031 | 88,031 | 84,696 | - | - | 84,696 |
| Vehicle & Fuel | 107,134 | 116,756 | 124,256 | 121,256 | - | - | 121,256 |
| Training | 38,714 | 28,015 | 27,905 | 27,883 | - | - | 27,883 |
| Capital Outlay | 4,171 | 201,208 | 132,208 | - | - | 55,000 | 55,000 |
| Transfers | 75,000 | 41,650 | 41,650 | 41,650 | - | 32,725 | 74,375 |
| TOTAL EXPENDITURES | \$ 4,236,584 | \$ 4,629,868 | \$ 4,561,897 | \$ 4,562,417 | \$ (131,616) | \$ 87,725 | \$ 4,518,526 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|---------------------------------------|------------|--------------------------|--------------------------|-------------------|----------------|-----------------------|
| Vehicle Replacement Contract Increase | - | \$ - | \$ 32,725 | \$ 32,725 | \$ - | \$ 32,725 |
| Power Stretchers | - | 55,000 | - | 55,000 | - | 55,000 |
| Total Supplemental Budget | - | \$ 55,000 | \$ 32,725 | \$ 87,725 | \$ - | \$ 87,725 |

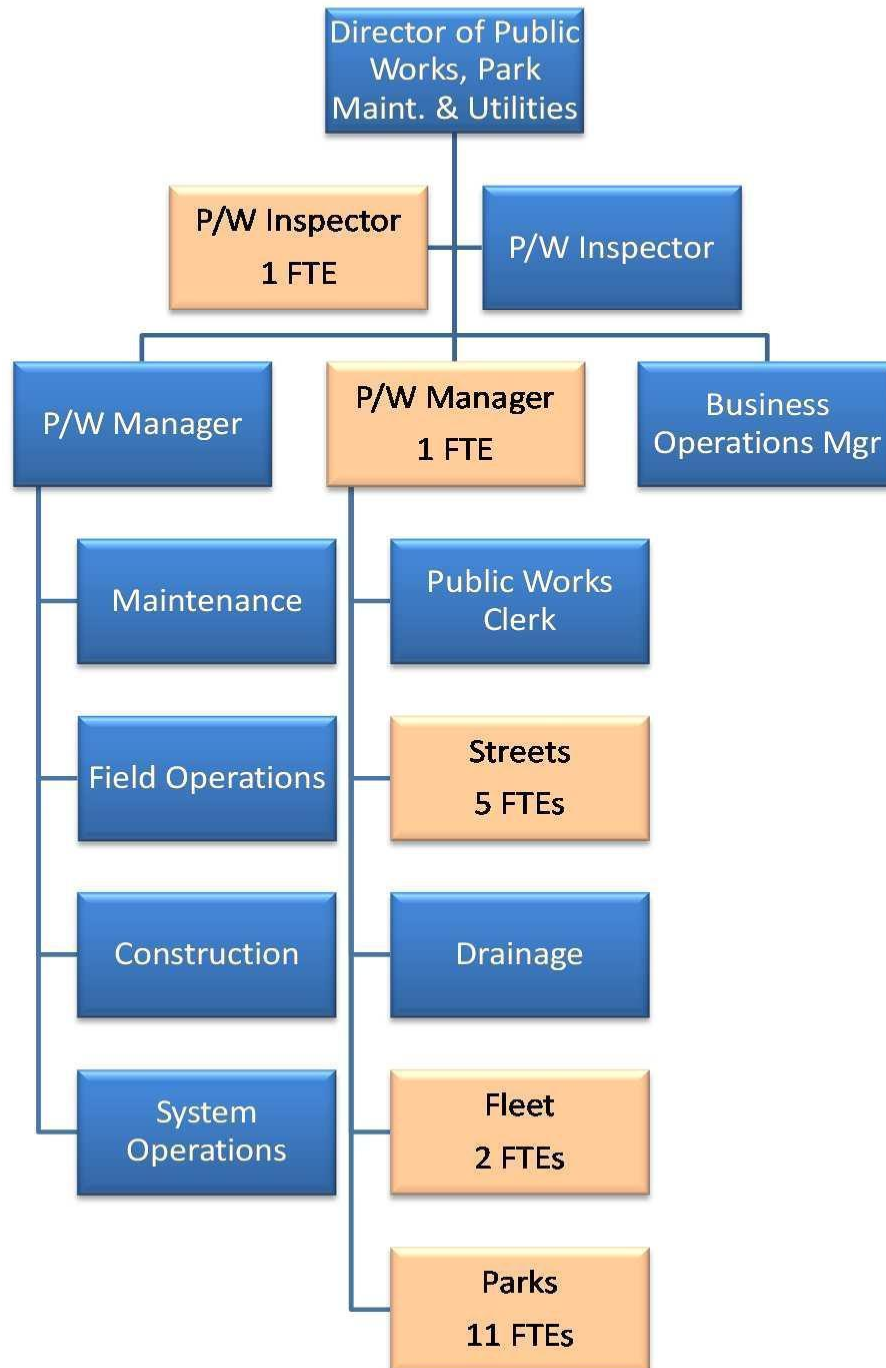
UNFUNDED BUDGET REQUESTS

| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|------------------------------|------------|--------------------------|--------------------------|-----------------------|----------------|---------------------------|
| Fire House #2 Upgrades | - | \$ 41,600 | \$ - | \$ 41,600 | \$ - | \$ 41,600 |
| Repairs to Fire Headquarters | - | 52,500 | - | 52,500 | - | 52,500 |
| Fence Training Field | - | 26,000 | - | 26,000 | - | 26,000 |
| | - | \$ 120,100 | \$ - | \$ 120,100 | \$ - | \$ 120,100 |

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| 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) | - | - |
| Admin, Assistant | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| TOTAL PERSONNEL | 40.00 | 41.00 | 41.00 | 41.00 | (1.00) | - | 40.00 |

**PUBLIC WORKS & PARK MAINTENANCE
Organizational Chart**



PUBLIC WORKS

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2012-13

- Crack sealed all asphalt streets as a step in preventative maintenance.
- Continued staff training and certification in automotive diagnostics and repairs.
- Seal coat and re-stripe Community Park parking lots.
- Completed and passed first five year Storm Water Management Plan as required by TCEQ.
- Continue with the quarterly street sweeping program.
- Completed preparations on practice fields and put them into public use.
- Repaved Pecan Creek Cir. using Interlocal Agreement with Denton County.
- Made significant improvements to Community Park playing fields and grounds.
- Began chemical applications program (fertilizer, herbicide) for medians, local parks, and Community Park .

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Continue with the quarterly street sweeping program.
- Identify and repair all sidewalks which pose a risk (trip hazard) to pedestrians.
- Renew the Storm Water Management Plan Permit with the State of Texas for five years.
- Continue preventative maintenance program on all vehicles and equipment.
- Restore Work order response to 85% response and resolution within two weeks of receiving request.
- Complete neighborhood park playstructure/ cover installation rehab program.
- Complete first full year of new chemical application program in Corinth Parks/ property.
- Maintain medians and right-of-ways at a higher maintenance level.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|----------------------------|
| Streets | | | | |
| • Pot holes repaired | 960 | 1,500 | 800 | 700 |
| • Sidewalk Replacement (linear feet) | 405 | 300 | 400 | 400 |
| • Street Reconstruction (square yard) | 969 | 1,000 | 1,000 | 1,000 |
| • Work Orders | 150 | 225 | 200 | 200 |
| • Citizen Requests - Resolved within 5 days | 65% | 80% | 65% | 75% |
| Fleet Maintenance | | | | |
| • Preventive maintenance services | 211 | 300 | 220 | 250 |
| • Vehicle repairs | 163 | 200 | 150 | 200 |
| • Equipment repairs | 94 | 100 | 80 | 100 |
| • Contract repairs | 12 | 25 | 4 | 10 |
| • Fleet size of vehicles and heavy equipment | 125 | 130 | 130 | 130 |
| • Average work orders completed weekly | 5 | 20 | 5 | 7 |
| Park Maintenance | | | | |
| • Neighborhood Parks Mowed | 230 | 230 | 230 | 230 |
| • Park Acreage maintained | 2,600 | 2,600 | 2,600 | 2,600 |
| • Right-of-way miles maintained | 350 | 350 | 350 | 350 |
| • Athletics fields maintained | 875 | 875 | 875 | 875 |
| • Facilities Mowed | 100 | 100 | 100 | 100 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**PUBLIC WORKS
GENERAL SERVICES/CITY HALL (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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 15,328 | 21,545 | 21,545 | 23,527 | - | - | 23,527 |
| Maint. & Operations | 38,875 | 46,447 | 44,433 | 45,652 | - | - | 45,652 |
| Supplies | 14,401 | 13,200 | 14,575 | 12,575 | - | - | 12,575 |
| Utilities/Comm. | 65,191 | 75,212 | 75,212 | 75,156 | - | - | 75,156 |
| Vehicle & Fuel | 92 | 290 | 290 | 200 | - | - | 200 |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | 15,771 | 107,997 | 17,010 | - | - | 90,000 | 90,000 |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 149,658 | \$ 264,691 | \$ 173,065 | \$ 157,110 | \$ - | \$ 90,000 | \$ 247,110 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|----------------------------------|------------|--------------------------|--------------------------|-------------------|----------------|---------------------------|
| City Hall Carpet | - | \$ 90,000 | \$ - | \$ 90,000 | \$ - | \$ 90,000 |
| Total Supplemental Budget | - | \$ 90,000 | \$ - | \$ 90,000 | \$ - | \$ 90,000 |

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

No personnel budgeted for this division.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 119,365 | \$ 122,621 | \$ 122,623 | \$ 127,357 | \$ (219) | \$ - | \$ 127,138 |
| Professional Fees | 3,044 | 4,007 | 3,957 | 3,232 | - | - | 3,232 |
| Maint. & Operations | 513 | 1,098 | 800 | 1,548 | - | - | 1,548 |
| Supplies | 4,198 | 5,918 | 5,190 | 6,118 | - | - | 6,118 |
| Utilities/Comm. | 3,107 | 4,022 | 2,618 | 3,669 | - | - | 3,669 |
| Vehicle & Fuel | 10,975 | 11,500 | 13,100 | 12,500 | - | - | 12,500 |
| Training | 541 | 1,000 | 300 | 1,300 | - | - | 1,300 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | 2,500 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 144,243 | \$ 150,166 | \$ 148,588 | \$ 155,724 | \$ (219) | \$ - | \$ 155,505 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Fleet Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Mechanic I | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| TOTAL PERSONNEL | 2.00 | 2.00 | 2.00 | 2.00 | - | - | 2.00 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 435,138 | \$ 462,230 | \$ 451,672 | \$ 460,347 | \$ (689) | \$ - | \$ 459,658 |
| Professional Fees | 16,463 | 24,172 | 25,553 | 34,132 | - | - | 34,132 |
| Maint. & Operations | 41,871 | 58,014 | 49,975 | 48,221 | - | - | 48,221 |
| Supplies | 26,565 | 25,442 | 24,707 | 24,592 | - | - | 24,592 |
| Utilities/Comm. | 163,524 | 153,254 | 153,846 | 156,550 | - | - | 156,550 |
| Vehicle & Fuel | 27,386 | 28,200 | 23,000 | 28,200 | - | - | 28,200 |
| Training | 190 | 1,400 | 1,400 | 1,400 | - | - | 1,400 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | 10,000 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 721,137 | \$ 752,712 | \$ 730,153 | \$ 753,442 | \$ (689) | \$ - | \$ 752,753 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| P/W Manager | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| P/W Inspector | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Senior Crew Leader | 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 |
| TOTAL PERSONNEL | 7.00 | 7.00 | 7.00 | 7.00 | - | - | 7.00 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 452,423 | \$ 527,175 | \$ 492,693 | \$ 514,614 | \$ (1,243) | \$ - | \$ 513,371 |
| Professional Fees | 19,411 | 12,266 | 12,266 | 10,944 | - | - | 10,944 |
| Maint. & Operations | 92,140 | 70,133 | 70,695 | 70,111 | - | - | 70,111 |
| Supplies | 30,199 | 45,612 | 45,638 | 46,938 | - | - | 46,938 |
| Utilities/Comm. | 40,095 | 50,592 | 50,232 | 51,920 | - | - | 51,920 |
| Vehicle & Fuel | 47,951 | 37,913 | 41,000 | 41,150 | - | - | 41,150 |
| Training | 2,362 | 3,237 | 3,245 | 2,000 | - | - | 2,000 |
| Capital Outlay | 59,268 | 50,000 | 50,000 | - | - | - | - |
| Transfers | 52,500 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 796,349 | \$ 796,928 | \$ 765,769 | \$ 737,677 | \$ (1,243) | \$ - | \$ 736,434 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

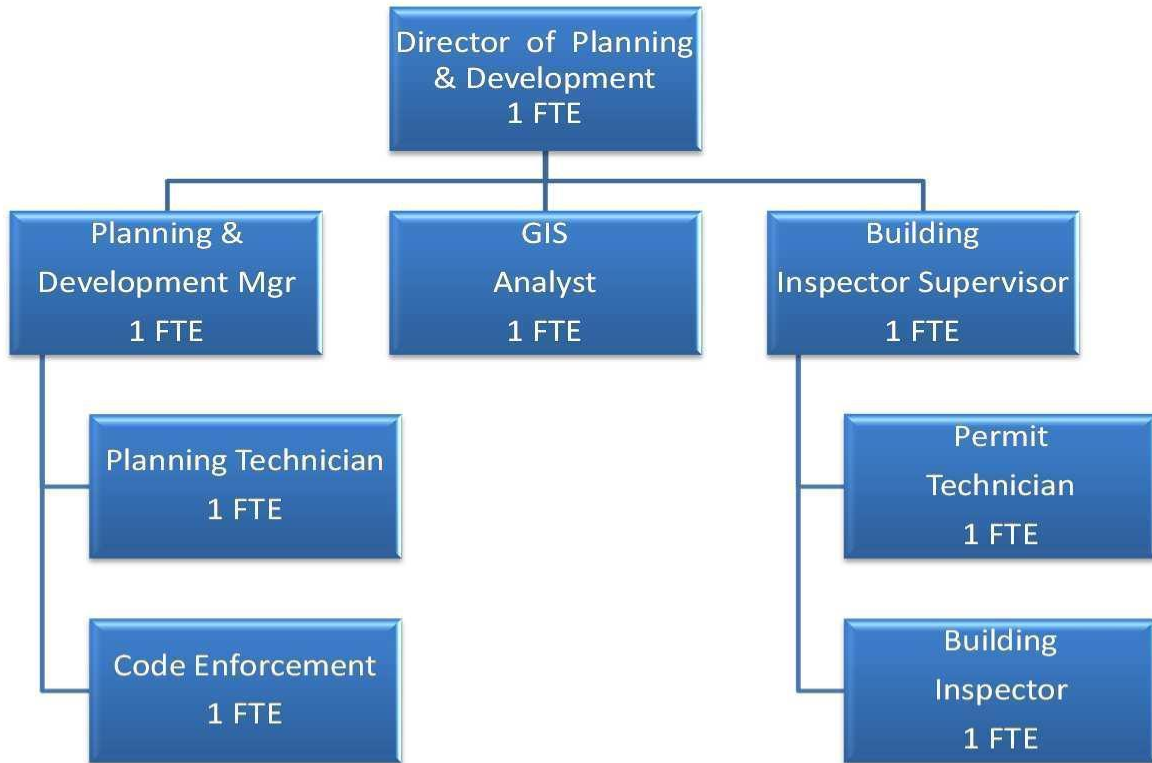
UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Personnel Full-Time Equivalents | | | | | | | |
| Crew Leader | 2.00 | 2.00 | 2.00 | 2.00 | - | - | 2.00 |
| Maintenance Worker | 9.00 | 9.00 | 9.00 | 9.00 | - | - | 9.00 |
| TOTAL PERSONNEL | 11.00 | 11.00 | 11.00 | 11.00 | - | - | 11.00 |

PLANNING & DEVELOPMENT
Organizational Chart



**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

PLANNING & DEVELOPMENT

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2012-13

- Completion of the Unified Development Code.
- Adopt New Irrigation Ordinance.

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Implement the Unified Development Code
- Update the Master Fee Schedule

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|-------------------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| <i>Community Development</i> | | | | |
| • Permit Issued | 967 | 600 | 650 | 650 |
| • Plans Submitted | 163 | 150 | 150 | 150 |
| • Annual Phone Calls Received | 12,317 | 16,000 | 7,000 | 7,000 |
| • Contractor Registrations | 148 | 150 | 250 | 250 |
| • Health Inspections | 72 | 50 | 100 | 100 |
| • Pool Inspections | 7 | 0 | 12 | 12 |
| • Plan Reviews Completed | 163 | 75 | 100 | 100 |
| • Completed Inspections | 1,517 | 1,400 | 1,400 | 1,400 |
| • Code Enforcement Inspections | 4,659 | 3,000 | 5,000 | 5,000 |
| <i>Planning</i> | | | | |
| • Plats | 5 | 8 | 8 | 8 |
| • Site Plan | 3 | 10 | 5 | 8 |
| • Zoning | 2 | 4 | 4 | 4 |
| • New Ordinance Development | 2 | 5 | 4 | 5 |
| • GIS Requests | 131 | 160 | 135 | 140 |
| • Ordinance Updates | 3 | 4 | 4 | 4 |
| • GIS Project Request Completion | 131 | 160 | 135 | 140 |
| • Development Meeting completion | 10 | 10 | 14 | 15 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 276,848 | \$ 290,065 | \$ 281,048 | \$ 280,864 | \$ (240) | \$ - | \$ 280,624 |
| Professional Fees | 10,365 | 59,664 | 29,564 | 55,079 | (10,000) | - | 45,079 |
| Maint. & Operations | 12,003 | 19,840 | 18,840 | 19,090 | - | - | 19,090 |
| Supplies | 4,026 | 7,500 | 7,500 | 11,100 | - | - | 11,100 |
| Utilities/Comm | 1,733 | 1,728 | 1,728 | 1,680 | - | - | 1,680 |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | 545 | 7,000 | 7,000 | 7,000 | - | - | 7,000 |
| Capital Outlay | 2,500 | - | - | - | - | - | - |
| Transfers | 20,000 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 328,020 | \$ 385,797 | \$ 345,680 | \$ 374,813 | \$ (10,240) | \$ - | \$ 364,573 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Planning Director | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Planning & Dev. Mgr. | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| GIS Analyst | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| TOTAL PERSONNEL | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 299,467 | \$ 324,013 | \$ 322,772 | \$ 337,587 | \$ (1,444) | \$ - | \$ 336,143 |
| Professional Fees | 32,200 | 52,688 | 52,688 | 50,861 | (5,000) | - | 45,861 |
| Maint. & Operations | 3,108 | 3,998 | 3,998 | 3,348 | - | - | 3,348 |
| Supplies | 4,070 | 4,777 | 4,825 | 5,227 | - | - | 5,227 |
| Utilities/Comm. | 5,207 | 5,148 | 4,748 | 4,986 | - | - | 4,986 |
| Vehicle & Fuel | 4,388 | 9,000 | 9,000 | 8,500 | - | - | 8,500 |
| Training | 292 | 790 | 790 | 340 | - | - | 340 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | 15,000 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 363,731 | \$ 400,414 | \$ 398,821 | \$ 410,849 | \$ (6,444) | \$ - | \$ 404,405 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

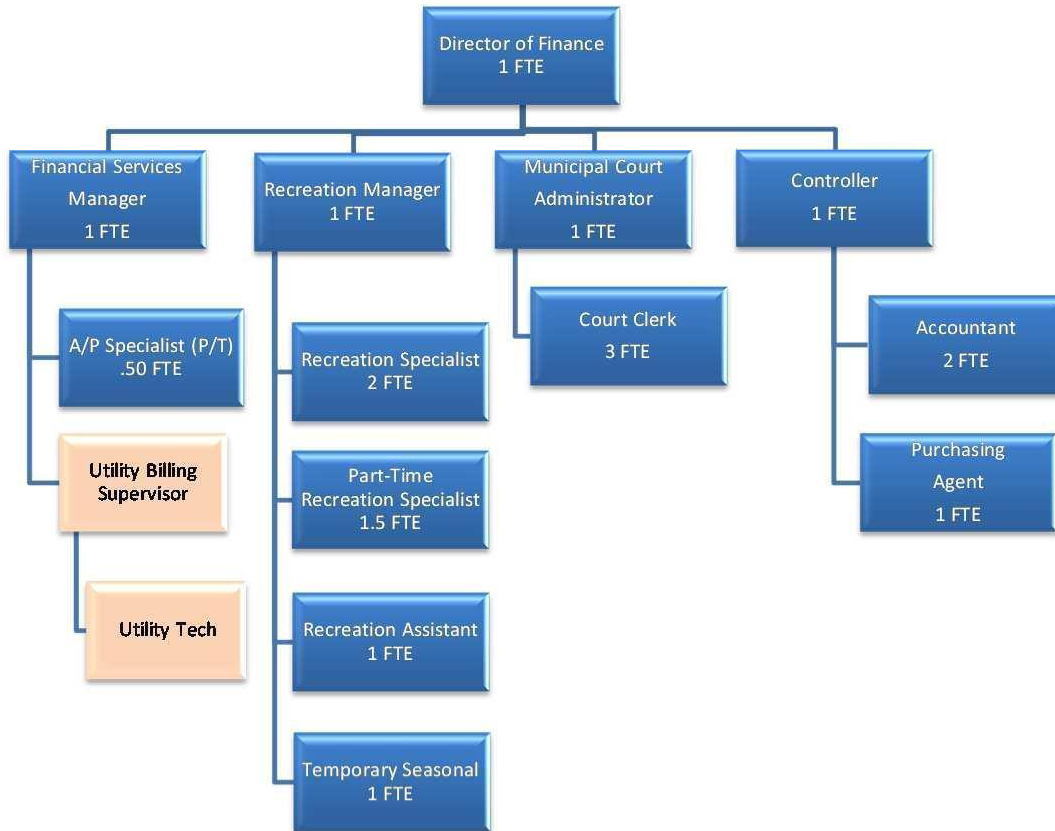
UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Building Inspector Supr | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Inspector | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| 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 |
| TOTAL PERSONNEL | 5.00 | 5.00 | 5.00 | 5.00 | - | - | 5.00 |

FINANCE DEPARTMENT Organizational Chart



FINANCE SERVICES

DEPARTMENT DESCRIPTION

The Finance Services Department is comprised of Accounting, Budget, Purchasing and Municipal Court. The department is responsible for a variety of functions, such as: accounts payable and receivable, payroll, managing the city's investment portfolio, debt management, cash management, fixed assets and budgeting.

ACCOMPLISHMENTS FOR FISCAL YEAR 2012-13

- Maintained 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.
- Received Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.
- Developed data storage and imaging workflow for Municipal Court.
- Updated the procurement policy, developed a purchasing guide and conducted city-wide training.
- Developed paperless workflow for Accounts Payable & Payroll.

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Develop a balanced budget which incorporates the organizations basic platform for operations on which to build future needs.
- Develop paperless workflow for Accounts Payable and Payroll.
- Develop data storage and imaging workflow for Purchasing.
- Enhance the City's procurement purchasing card program.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|----------------------------|
| • Accounts Payable documents processed per year | 5,751 | 4,500 | 4,300 | 4,400 |
| • Accounts Payable checks issued per year | 2,529 | 2,500 | 1,994 | 2,000 |
| • Accounts Receivable processed per year | 158 | 320 | 200 | 250 |
| • Vendor invoices processed within 30 days | 98% | 99% | 98% | 98% |
| • Accounts Receivable collection rate | 93% | 98% | 95% | 95% |
| Budget | | | | |
| • Budget transfers per year | 52 | 50 | 55 | 50 |
| • Budget Amendments | 7 | 2 | 5 | 2 |
| Purchasing | | | | |
| • Purchase Orders Processed per year | 497 | 500 | 300 | 300 |
| • Formal bids prepared per year | 12 | 15 | 8 | 8 |
| • Procurement Card transactions processed per year | 2916 | 3000 | 3100 | 3300 |
| Municipal Court | | | | |
| • Court Cases Processed | 6196 | 5900 | 6700 | 8000 |
| • Court Cases Appealed | 168 | 0 | 0 | 0 |
| • Trials by Judge/Jury | 93 | 100 | 150 | 220 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**FINANCIAL 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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 550,275 | \$ 585,626 | \$ 558,373 | \$ 584,648 | \$ (2,557) | \$ - | \$ 582,091 |
| Professional Fees | 15,711 | 17,863 | 19,427 | 17,056 | - | - | 17,056 |
| Maint. & Operations | 15,599 | 16,205 | 17,850 | 19,525 | - | - | 19,525 |
| Supplies | 12,226 | 11,995 | 7,000 | 7,500 | - | - | 7,500 |
| Utilities/Comm. | 3,093 | 4,004 | 3,924 | 4,848 | - | - | 4,848 |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | 5,610 | 4,620 | 4,720 | 4,995 | - | - | 4,995 |
| Capital Outlay | 3,500 | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 606,014 | \$ 640,313 | \$ 611,294 | \$ 638,572 | \$ (2,557) | \$ - | \$ 636,015 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|--------------------------------------|------------|--------------------------|--------------------------|-----------------------|----------------|---------------------------|
| Restore Part-time Acct Payable Clerk | 0.50 | \$ - | \$ 16,984 | \$ 16,984 | \$ - | \$ 16,984 |
| | 0.50 | \$ - | \$ 16,984 | \$ 16,984 | \$ - | \$ 16,984 |

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Director | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 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 |
| A/P Specialist (P/T) | 0.50 | 0.50 | 0.50 | 0.50 | - | - | 0.50 |
| Accounting Supervisor | 1.00 | 1.00 | - | - | - | - | - |
| Accountant | 1.00 | 1.00 | 2.00 | 2.00 | - | - | 2.00 |
| TOTAL PERSONNEL | 6.50 | 6.50 | 6.50 | 6.50 | - | - | 6.50 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**FINANCIAL 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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 184,372 | \$ 230,945 | \$ 214,921 | \$ 225,764 | \$ (348) | \$ - | \$ 225,416 |
| Professional Fees | 47,190 | 61,829 | 59,562 | 60,597 | - | - | 60,597 |
| Maint. & Operations | 9,821 | 4,165 | 6,000 | 5,100 | - | - | 5,100 |
| Supplies | 18,686 | 7,803 | 9,670 | 8,240 | - | - | 8,240 |
| Utilities/Comm. | 2,080 | 3,150 | 2,670 | 2,598 | - | - | 2,598 |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | 2,938 | 3,835 | 3,550 | 3,240 | - | - | 3,240 |
| Capital Outlay | 6,792 | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 271,878 | \$ 311,727 | \$ 296,373 | \$ 305,539 | \$ (348) | \$ - | \$ 305,191 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Court Clerk | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| TOTAL PERSONNEL | 4.00 | 4.00 | 4.00 | 4.00 | - | - | 4.00 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 225,020 | \$ 310,865 | \$ 251,661 | \$ 316,947 | \$ (486) | \$ - | \$ 316,461 |
| Professional Fees | 61,475 | 14,370 | 11,283 | 15,151 | - | - | 15,151 |
| Maint. & Operations | 43,583 | 66,683 | 59,779 | 78,926 | - | - | 78,926 |
| Supplies | 28,260 | 22,845 | 8,295 | 6,240 | - | - | 6,240 |
| Utilities/Comm. | 54,976 | 52,211 | 49,657 | 52,169 | - | - | 52,169 |
| Vehicle & Fuel | 1,196 | 3,800 | 2,000 | 2,500 | - | - | 2,500 |
| Training | - | 3,260 | 3,260 | 2,035 | - | - | 2,035 |
| Capital Outlay | 10,492 | 16,728 | 16,728 | - | - | - | - |
| Transfers | 20,000 | 24,128 | 24,128 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 445,002 | \$ 514,890 | \$ 426,791 | \$ 473,968 | \$ (486) | \$ - | \$ 473,482 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Recreation Manager | - | 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 | 2.00 | 2.00 | - | - | 2.00 |
| Recreation Attendant | 1.50 | 1.50 | 1.50 | 1.50 | - | - | 1.50 |
| Temporary Seasonal | 2.00 | 2.00 | 1.00 | 1.00 | - | - | 1.00 |
| TOTAL PERSONNEL | 6.50 | 6.50 | 6.50 | 6.50 | - | - | 6.50 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES
BASEBALL (5602)**

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

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 30,307 | 42,588 | 41,246 | 45,660 | - | - | 45,660 |
| Maint. & Operations | 27,038 | 13,775 | 9,245 | 7,699 | - | - | 7,699 |
| Supplies | 45,288 | 56,905 | 47,845 | 54,640 | (5,140) | - | 49,500 |
| Utilities/Comm. | 29,059 | 34,725 | 25,000 | 30,000 | (5,000) | - | 25,000 |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | 2,248 | 7,800 | 11,170 | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 133,941 | \$ 155,793 | \$ 134,506 | \$ 137,999 | \$ (10,140) | \$ - | \$ 127,859 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

No personnel budgeted for this division.



Debt Service Fund

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 adopted tax rate of \$.60489 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-.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**SUMMARY OF RESOURCES & EXPENDITURES
DEBT SERVICE FUND
2013-14**

RESOURCE SUMMARY

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Ad Valorem Taxes | \$ 2,006,133 | \$ 1,999,400 | \$ 2,002,599 | \$ 2,049,976 | \$ - | \$ - | \$ 2,049,976 |
| Interest Income | 7,196 | - | 4,500 | - | - | - | - |
| Transfer In | 45,934 | 208,287 | 208,287 | 19,278 | - | - | 19,278 |
| TOTAL REVENUES | \$ 2,059,263 | \$ 2,207,687 | \$ 2,215,386 | \$ 2,069,254 | \$ - | \$ - | \$ 2,069,254 |
| Use of Fund Balance | 287,254 | 306,179 | 283,480 | 421,059 | - | - | 421,059 |
| TOTAL RESOURCES | \$ 2,346,517 | \$ 2,513,866 | \$ 2,498,866 | \$ 2,490,313 | \$ - | \$ - | \$ 2,490,313 |

EXPENDITURE SUMMARY

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Debt Service | \$ 2,339,825 | \$ 2,488,866 | \$ 2,488,866 | \$ 2,480,313 | \$ - | \$ - | \$ 2,480,313 |
| Paying Agent Fees | 6,692 | 25,000 | 10,000 | 10,000 | - | - | 10,000 |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 2,346,517 | \$ 2,513,866 | \$ 2,498,866 | \$ 2,490,313 | \$ - | \$ - | \$ 2,490,313 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**ESTIMATED AD VALOREM TAX COLLECTIONS & DISTRIBUTION
2013-14 BUDGET**

| | | | |
|---------------------------------|--|-----------|----------------------|
| Assessed Valuation for 2012 | | \$ | 1,393,698,516 |
| Gain/(Loss) in Value | | | 35,254,174 |
| Net Assessed Valuation for 2013 | | \$ | 1,428,952,690 |

GENERAL FUND:

| | | | |
|------------------------------|---|-----------|------------------|
| Tax Rate Per \$100 valuation | x | | 0.46143 |
| | | | 6,593,616 |
| Estimated Collections | x | | 100.00% |
| TOTAL REVENUE | | \$ | 6,593,616 |

GENERAL DEBT SERVICE FUND:

| | | | |
|------------------------------|---|-----------|------------------|
| Tax Rate Per \$100 valuation | x | | 0.14346 |
| | | | 2,049,976 |
| Estimated Collections | x | | 100.00% |
| TOTAL REVENUE | | \$ | 2,049,976 |

| DISTRIBUTION | 2012-13 BUDGET | 2013-14 ADOPTED | 2013-14 BUDGET REVENUE | PERCENT |
|---------------------------|-------------------|--------------------|---------------------------|----------------|
| General Fund | \$ 0.46143 | \$ 0.46143 | \$ 6,593,616 | 76.28% |
| General Debt Service Fund | 0.14346 | 0.14346 | 2,049,976 | 23.72% |
| TOTAL | \$ 0.60489 | \$ 0.60489 | \$ 8,643,592 | 100.00% |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**GENERAL LONG-TERM DEBT
2013-14 BUDGET**

| Issue | Interest Rate | Issue Date | Final Maturity | Original Amount of Issue | Gross Amount outstanding at 9/30/13 |
|--|---------------|------------|----------------|--------------------------------|---|
| 1999 General Obligation 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 | \$ 420,000 |
| 2001 General Obligation 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 | 355,000 |
| 2005 General Obligation Refunding 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 | 3,125,000 |
| 2007 General Obligation Refunding 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 | 4,455,000 |
| 2007 Certificates of Obligation 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 | 18,275,000 |
| 2010 Certificates of Obligation 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 | 900,000 |
| | | | | <u>\$ 44,850,000</u> | <u>\$ 27,530,000</u> |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**GENERAL DEBT SERVICE REQUIREMENTS
2013-14 BUDGET**

General Fund (Tax Supported)

| | | Principal & Interest Requirements for 2013-14 | | |
|-----------------------------------|---------------------|---|---------------------|--|
| Issue | Principal | Interest | Total | |
| 1999 General Obligation | \$ 420,000 | \$ 9,450 | \$ 429,450 | |
| 2001 General Obligation | 110,000 | 14,108 | 124,108 | |
| 2005 General Obligation Refunding | 409,500 | 92,216 | 501,716 | |
| 2007 General Obligation Refunding | 210,375 | 147,879 | 358,254 | |
| 2007 Certificates of Obligation | 440,775 | 377,816 | 818,591 | |
| 2010 Certificates of Obligation | 220,000 | 28,195 | 248,195 | |
| | \$ 1,810,650 | \$ 669,663 | \$ 2,480,313 | |

Water/Wastewater

| | | Principal & Interest Requirements for 2013-14 | | |
|-----------------------------------|-------------------|---|---------------------|--|
| Issue | Principal | Interest | Total | |
| 2005 General Obligation Refunding | \$ 115,500 | \$ 26,010 | \$ 141,510 | |
| 2007 General Obligation Refunding | 44,625 | 31,368 | 75,993 | |
| 2007 Certificates of Obligation | 484,071 | 412,432 | 896,503 | |
| | \$ 644,196 | \$ 469,810 | \$ 1,114,006 | |

Storm Drainage

| | | Principal & Interest Requirements for 2013-14 | | |
|---------------------------------|-------------------|---|-------------------|--|
| Issue | Principal | Interest | Total | |
| 2007 Certificates of Obligation | \$ 110,153 | \$ 96,915 | \$ 207,068 | |
| | \$ 110,153 | \$ 96,915 | \$ 207,068 | |

GRAND TOTAL

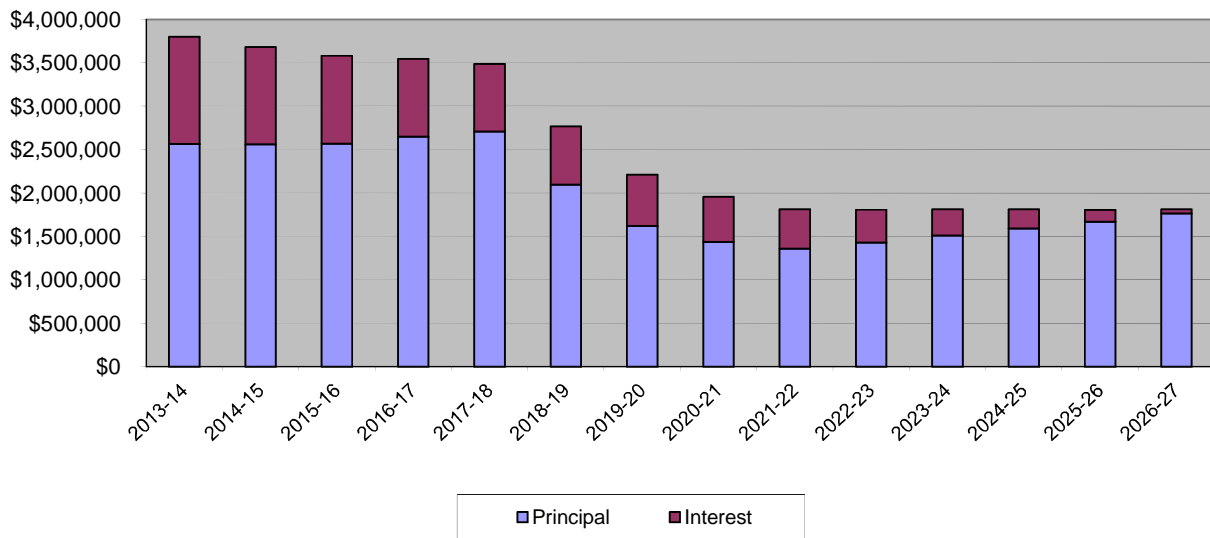
| | | |
|---------------------|---------------------|---------------------|
| \$ 2,565,000 | \$ 1,236,387 | \$ 3,801,387 |
|---------------------|---------------------|---------------------|

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**GENERAL LONG-TERM DEBT
PRINCIPAL & INTEREST REQUIREMENTS
AS OF OCTOBER 1, 2013**

| Year | General Debt Principal | General Debt Interest | Total General Debt | Water/ Wastewater Debt | Drainage Debt | General Fund (Tax Supported) Debt |
|--------------|---------------------------|--------------------------|-----------------------|------------------------------|---------------------|---|
| 2013-14 | \$ 2,565,000 | \$ 1,236,387 | \$ 3,801,387 | \$ 1,114,006 | \$ 207,068 | \$ 2,480,313 |
| 2014-15 | 2,560,000 | 1,123,592 | 3,683,592 | 1,136,250 | 193,999 | 2,353,343 |
| 2015-16 | 2,570,000 | 1,010,913 | 3,580,913 | 1,136,296 | 195,277 | 2,249,340 |
| 2016-17 | 2,650,000 | 894,857 | 3,544,857 | 1,149,694 | 195,646 | 2,199,517 |
| 2017-18 | 2,710,000 | 777,662 | 3,487,662 | 1,153,443 | 197,260 | 2,136,959 |
| 2018-19 | 2,095,000 | 673,752 | 2,768,752 | 1,005,896 | 197,091 | 1,565,765 |
| 2019-20 | 1,620,000 | 591,736 | 2,211,736 | 908,379 | 197,770 | 1,105,587 |
| 2020-21 | 1,435,000 | 522,652 | 1,957,652 | 868,165 | 198,649 | 890,838 |
| 2021-22 | 1,360,000 | 453,863 | 1,813,863 | 842,163 | 199,230 | 772,470 |
| 2022-23 | 1,430,000 | 380,625 | 1,810,625 | 839,990 | 199,544 | 771,091 |
| 2023-24 | 1,510,000 | 303,450 | 1,813,450 | 840,575 | 200,581 | 772,294 |
| 2024-25 | 1,590,000 | 222,075 | 1,812,075 | 839,250 | 201,117 | 771,708 |
| 2025-26 | 1,670,000 | 136,500 | 1,806,500 | 836,015 | 201,151 | 769,334 |
| 2026-27 | 1,765,000 | 46,331 | 1,811,331 | 837,511 | 202,428 | 771,392 |
| TOTAL | \$ 27,530,000 | \$ 8,374,395 | \$ 35,904,395 | \$ 13,507,633 | \$ 2,786,811 | \$ 19,609,951 |

**2013-2027 GENERAL DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS**



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

Utility Fund

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 February 2011 and the City Council adopted a three-year fixed rate structure for the City in April 2011. The FY2013-14 budget incorporates the third year of the current plan and assumes another normal year with proposed revenue from water sales of \$6,216,993. Residential wastewater treatment charges are determined by a winter average process from November through February that takes the lowest three winter months of water

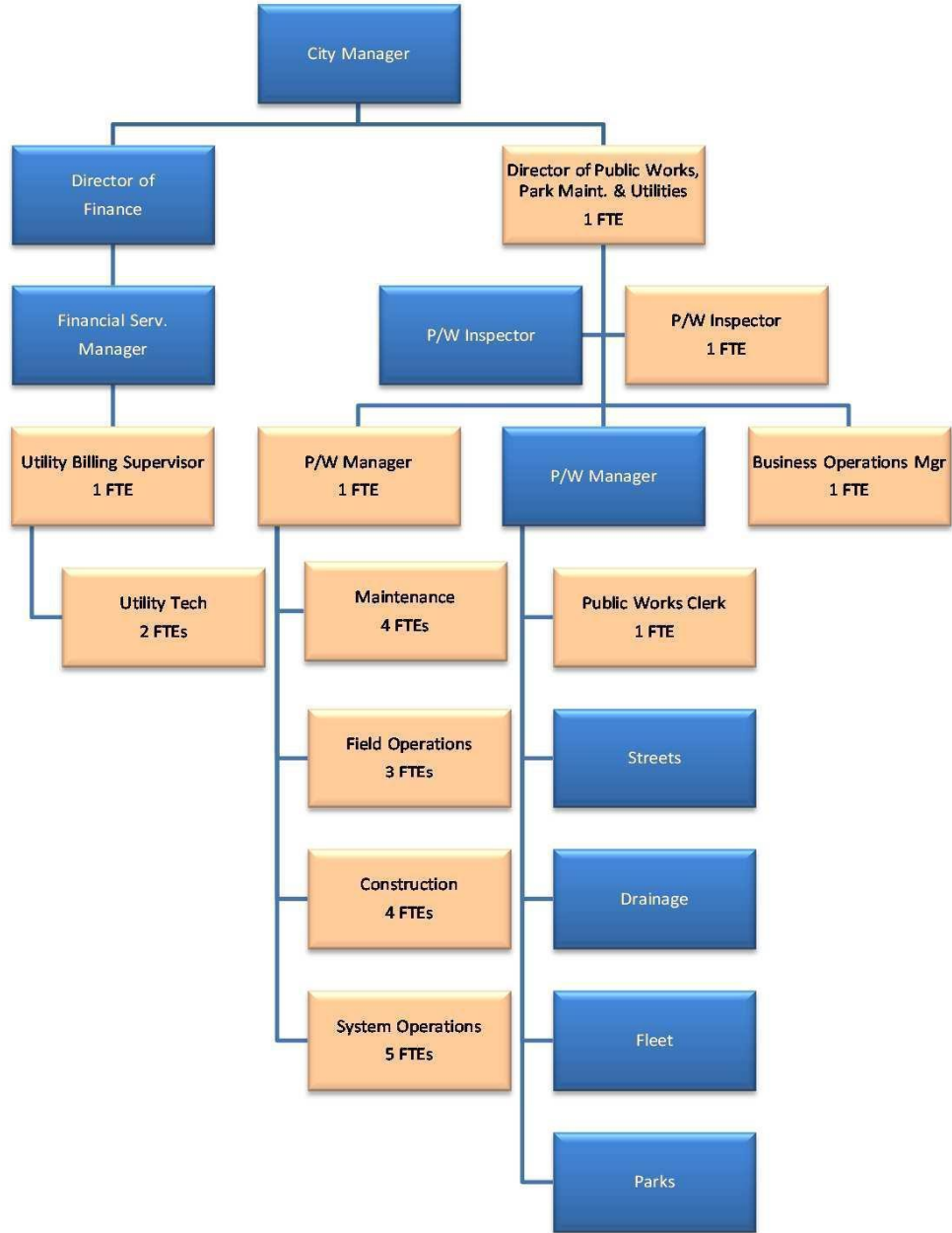


consumption to determine a baseline wastewater treatment demand. The winter weather, when wet, drives lower wastewater charges for the year, when dry, it drives higher charges. The FY2013-14 wastewater revenue is budgeted at \$4,231,776.

Major Expenditure Summary:

The total cost for Utility Fund services for FY2013-14 is \$12,394,962, which includes a transfer to the Water Capital Project fund of \$500,000 for a sanitary sewer rehab in Corinth Shores, and \$40,000 for a Comprehensive Utility Rate Study. 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.

**UTILITY FUND
Organizational Chart**



**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND
SUMMARY OF RESOURCES
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| Water Charges | \$ 6,119,941 | \$ 6,035,916 | \$ 6,337,711 | \$ 6,216,993 | \$ - | \$ - | \$ 6,216,993 |
| Water Subtotal | \$ 6,119,941 | \$ 6,035,916 | \$ 6,337,711 | \$ 6,216,993 | \$ - | \$ - | \$ 6,216,993 |
| Wastewater Disposal Charges | \$ 4,348,239 | \$ 4,148,800 | \$ 4,231,776 | \$ 4,231,776 | \$ - | \$ - | \$ 4,231,776 |
| Wastewater Subtotal | \$ 4,348,239 | \$ 4,148,800 | \$ 4,231,776 | \$ 4,231,776 | \$ - | \$ - | \$ 4,231,776 |
| Garbage Tax Revenue | \$ 69,159 | \$ 73,000 | \$ 69,000 | \$ 69,000 | \$ - | \$ - | \$ 69,000 |
| Garbage Billing Fees | 19,634 | 20,000 | 17,000 | 20,000 | - | - | 20,000 |
| Garbage Revenue-Regular | 742,516 | 750,000 | 735,000 | 735,000 | - | - | 735,000 |
| Garbage Revenue-Seniors | 89,424 | 75,000 | 75,000 | 75,000 | - | - | 75,000 |
| Garbage Subtotal | \$ 920,733 | \$ 918,000 | \$ 896,000 | \$ 899,000 | \$ - | \$ - | \$ 899,000 |
| Penalties & Late Charges | \$ 162,082 | \$ 150,000 | \$ 165,000 | \$ 160,000 | \$ - | \$ - | \$ 160,000 |
| Reconnect Fees | 54,300 | 50,000 | 50,000 | 50,000 | - | - | 50,000 |
| Water Tap Fees | 32,050 | 50,000 | 30,000 | 30,000 | - | - | 30,000 |
| Wastewater Tap Fees | 24,200 | 35,000 | 25,000 | 25,000 | - | - | 25,000 |
| Public Improvement Inspec. | 156 | 10,000 | - | - | - | - | - |
| Service fees | 12,765 | 12,000 | 12,000 | 12,000 | - | - | 12,000 |
| Charges & Fees Subtotal | \$ 285,553 | \$ 307,000 | \$ 282,000 | \$ 277,000 | \$ - | \$ - | \$ 277,000 |
| Investment Income | \$ 18,641 | \$ 20,600 | \$ 12,000 | \$ 10,000 | \$ - | \$ - | \$ 10,000 |
| Interest Income | 334 | 250 | 200 | 200 | - | - | 200 |
| Interest Income | \$ 18,975 | \$ 20,850 | \$ 12,200 | \$ 10,200 | \$ - | \$ - | \$ 10,200 |
| Miscellaneous Income | \$ 5,096 | \$ 10,000 | \$ 5,000 | \$ 10,000 | \$ - | \$ - | \$ 10,000 |
| NSF Fees | 2,425 | 3,000 | 2,500 | 3,000 | - | - | 3,000 |
| CC Processing Fees | 38,998 | 30,000 | 49,000 | 40,000 | - | - | 40,000 |
| Miscellaneous Income | \$ 46,520 | \$ 43,000 | \$ 56,500 | \$ 53,000 | \$ - | \$ - | \$ 53,000 |
| General Fund Administrative Fee | \$ 103,021 | \$ 141,423 | \$ 141,423 | \$ 148,652 | \$ - | \$ - | \$ 148,652 |
| Drainage Administrative Fee | 15,381 | 14,397 | 14,397 | 18,341 | - | - | 18,341 |
| Developer Contribution | 159,400 | - | - | - | - | - | - |
| Transfers In Subtotal | \$ 277,802 | \$ 155,820 | \$ 155,820 | \$ 166,993 | \$ - | \$ - | \$ 166,993 |
| TOTAL REVENUES | \$ 12,017,763 | \$ 11,629,386 | \$ 11,972,007 | \$ 11,854,962 | \$ - | \$ - | \$ 11,854,962 |
| Use of Fund Balance | - | 1,391,321 | 889,988 | - | - | - | 540,000 |
| TOTAL RESOURCES | \$ 12,017,763 | \$ 13,020,707 | \$ 12,861,995 | \$ 11,854,962 | \$ - | \$ - | \$ 12,394,962 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND
SUMMARY OF EXPENDITURES
2013-14**

EXPENDITURE SUMMARY

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Water/Wastewater | \$ 10,112,977 | \$ 11,733,844 | \$ 11,686,128 | \$ 10,654,423 | \$ - | \$ 540,000 | \$ 11,194,423 |
| Utility Billing | 286,221 | 344,863 | 301,867 | 326,539 | - | - | 326,539 |
| Garbage | 874,507 | 942,000 | 874,000 | 874,000 | - | - | 874,000 |
| TOTAL EXPENDITURES | \$ 11,273,704 | \$ 13,020,707 | \$ 12,861,995 | \$ 11,854,962 | \$ - | \$ 540,000 | \$ 12,394,962 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|----------------------------------|------------|--------------------------|--------------------------|-----------------------|----------------|---------------------------|
| SS Rehab in Corinth Shortes | - | \$ 500,000 | \$ - | \$ 500,000 | \$ - | \$ 500,000 |
| Comprehensive Utility Rate Study | - | 40,000 | - | 40,000 | - | 40,000 |
| Total Supplemental Budget | - | \$ 540,000 | \$ - | \$ 540,000 | \$ - | \$ 540,000 |

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Water/Wastewater | 21.00 | 21.00 | 21.00 | 21.00 | - | - | 21.00 |
| Utility Billing | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Garbage | - | - | - | - | - | - | - |
| TOTAL PERSONNEL | 24.00 | 24.00 | 24.00 | 24.00 | - | - | 24.00 |

UTILITY FUND

DEPARTMENT MISSION

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2012-13

- Monitored and reduced infiltration into the sewer system. (3.57% reduction).
- Continued cleaning and video inspections of sewer lines. (27,951 ft. videoed and 24,622 ft. cleaned)
- Continued manhole rehab and repairs.
- Continued backflow prevention testing.
- Completed installation of new wastewater metering station to the City of Denton.
- Completed installation of new wastewater metering station to Upper Trinity Regional Water District.
- Relocated City utilities on FM 2181 to prepare for road expansion.
- Reconstructed Westside Lift Station.
- Installed Awnings on all lift station control panels, reducing exposure to the weather.
- Rehabbed the 27" and 30" concrete sewer main on Oak Hollow from Post Oak and across the golf course fairway.

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Continue monitoring and reducing infiltration into the sewer system.
- Purchase backup generator to provide emergency power to lift stations when needed.
- Continue video inspections of sewer lines.
- Continue manhole rehab and repairs.
- Continue installing and/or replacing water line valves as needed.
- Continue backflow prevention testing.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|----------------------------|
| Water | | | | |
| • Work Orders | 3,338 | 5,000 | 5,000 | 5,000 |
| • Main line repairs | 2 | 10 | 10 | 10 |
| • Average customer outage time (minutes) | 120 | 120 | 120 | 120 |
| • Meter sets | 18 | 75 | 60 | 75 |
| • Leak Checks | 275 | 500 | 500 | 500 |
| • Rereads | 260 | 1,200 | 1,000 | 1,200 |
| • Replace meter box/lids | 26 | 150 | 75 | 150 |
| • Replaced Transponders | 92 | 50 | 100 | 100 |
| Wastewater | | | | |
| • Purchased Water | 1.13 BG | 1.5 BG | 1.5 BG | 1.5 BG |
| • Treated wastewater | 475 MG | 430 MG | 455 MG | 460 MG |
| • Lift stations maintained | 13 | 13 | 13 | 13 |
| • Pump Stations Maintained | 2 | 2 | 2 | 2 |
| • Storage tanks maintained | 5 | 5 | 5 | 6 |
| • Coliform Samples | 244 | 350 | 320 | 350 |
| • C12 Residual Tests | 2,880 | 3,500 | 3,000 | 3,500 |
| • Dead-End Water Mains Flushed | 449 | 500 | 500 | 500 |
| • After hours emergency alarms | 37 | 25 | 25 | 25 |
| • Pumps repaired | 21 | 5 | 5 | 5 |
| • Check valves cleaned | 221 | 150 | 150 | 150 |
| • Pumps serviced | 21 | 30 | 25 | 30 |
| • Amp draws taken | 966 | 1,500 | 1,000 | 1,500 |
| Utility Billing | | | | |
| • Electronic payments | 40,054 | 38,100 | 34,000 | 34,000 |
| • Web payments | 6,469 | 9,600 | 9,600 | 9,600 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 1,166,393 | \$ 1,324,777 | \$ 1,260,380 | \$ 1,293,622 | \$ - | \$ - | \$ 1,293,622 |
| Professional Fees | 1,007,882 | 1,125,744 | 1,151,984 | 1,178,540 | - | 40,000 | 1,218,540 |
| Maint. & Operations | 243,663 | 341,185 | 358,756 | 331,755 | - | - | 331,755 |
| Supplies | 86,253 | 110,343 | 100,993 | 103,093 | - | - | 103,093 |
| Utilities/Comm. | 4,851,414 | 5,152,714 | 5,152,714 | 5,424,125 | - | - | 5,424,125 |
| Vehicle & Fuel | 75,415 | 92,460 | 86,325 | 94,635 | - | - | 94,635 |
| Training | 11,993 | 16,585 | 13,600 | 16,585 | - | - | 16,585 |
| Capital Outlay | - | 52,306 | 43,646 | 43,646 | - | - | 43,646 |
| Debt Service | 1,593,663 | 1,121,386 | 1,121,386 | 1,114,006 | - | - | 1,114,006 |
| Transfers | 1,076,301 | 2,396,344 | 2,396,344 | 1,054,416 | - | 500,000 | 1,554,416 |
| TOTAL EXPENDITURES | \$ 10,112,977 | \$ 11,733,844 | \$ 11,686,128 | \$ 10,654,423 | \$ - | \$ 540,000 | \$ 11,194,423 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|----------------------------------|------------|--------------------------|--------------------------|-----------------------|----------------|---------------------------|
| Comprehensive Utility Rate Study | - | \$ 40,000 | \$ - | \$ 40,000 | \$ - | \$ 40,000 |
| SS Rehab in Corinth Shores | - | 500,000 | - | 500,000 | - | 500,000 |
| Total Supplemental Budget | - | \$ 540,000 | \$ - | \$ 540,000 | \$ - | \$ 540,000 |

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Director of Public Works | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Business Manager | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| P/W 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 |
| Utility Service Worker | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| P/W Inspector | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Public Works Clerk | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Constr. Crew Leader | 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 |
| TOTAL PERSONNEL | 21.00 | 21.00 | 21.00 | 21.00 | - | - | 21.00 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 146,353 | \$ 174,821 | \$ 159,060 | \$ 158,917 | \$ - | \$ - | \$ 158,917 |
| Professional Fees | 45,332 | 70,938 | 50,003 | 66,567 | - | - | 66,567 |
| Maint. & Operations | 59,127 | 79,100 | 75,250 | 75,035 | - | - | 75,035 |
| Supplies | 29,646 | 15,530 | 14,500 | 19,000 | - | - | 19,000 |
| Utilities/Comm. | 2,077 | 2,654 | 2,654 | 2,520 | - | - | 2,520 |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | 1,186 | 1,820 | 400 | 4,500 | - | - | 4,500 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | 2,500 | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 286,221 | \$ 344,863 | \$ 301,867 | \$ 326,539 | \$ - | \$ - | \$ 326,539 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Utility Billing Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 1.00 |
| Utility Billing Tech | 2.00 | 2.00 | 2.00 | 2.00 | - | - | 2.00 |
| TOTAL PERSONNEL | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

GARBAGE (8803)

DIVISIONAL DESCRIPTION

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

EXPENDITURE SUMMARY

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 808,422 | 870,000 | 810,000 | 810,000 | - | - | 810,000 |
| Maint. & Operations | 66,085 | 72,000 | 64,000 | 64,000 | - | - | 64,000 |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 874,507 | \$ 942,000 | \$ 874,000 | \$ 874,000 | \$ - | \$ - | \$ 874,000 |

BUDGET SUMMARY

In 2013, the City Council approved a five year contract for solid waste collection services with Community Waste Disposal (CWD). The contract also includes two-five year renewal options.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| No personnel | - | - | - | - | - | - | - |
| TOTAL PERSONNEL | - | - | - | - | - | - | - |

Storm Drainage Utility Fund

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 increased from \$5.00 to \$6.00 in FY2011-12. The FY2013-14 budget does not include a rate increase. The Storm Drainage Fund expects to receive \$655,400 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 \$207,068 for the 2007 Certificates of Obligation.



**STORM DRAINAGE FUND
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 2012-13

- Met or exceeded all TCEQ Storm Water Compliance regulations and Best Management Practices (BMP's). Annual Report Approved.
- Completed 5 year SWMP permit and began to file for new permit through the TCEQ.
- Preventative maintenance has resulted in reduction of resident generated work orders.
- Reached over 7,500 residents and employees with storm water pollution prevention tips.

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Continue reducing resident work order requests with proactive maintenance
- Continue to meet or exceed TCEQ Storm Water Compliance regulations and BMP'S.
- Continue sending information on preventing storm water pollution to all residents, businesses, and staff.
- Continue storm drainage inspection, to monitor pollution.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|
| • Storm Drain Inspections | 480 | 1000 | 1000 | 1000 |
| • Linear feet of channel mowing | 3,000 | 3,800 | 4,000 | 4,000 |
| • Linear feet of ditch grading | 3,200 | 3,500 | 3,000 | 3,000 |
| • Public Education/ Storm Water Quality signs | 0 | 10 | 5 | 10 |
| • Storm drains cleaned | 30 | 50 | 50 | 50 |
| • Work orders completed | 35 | 35 | 38 | 40 |
| • Citizen Requests - Resolved within 5 days | 95% | 95% | 95% | 95% |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Storm Drainage Fees | \$ 655,401 | \$ 653,500 | \$ 655,400 | \$ 655,400 | \$ - | \$ - | 655,400 |
| Inspection Fees | - | 1,500 | - | - | - | - | - |
| Investment Income | 1,708 | 2,000 | 1,200 | 1,100 | - | - | 1,100 |
| Interest Income | 428 | 250 | 700 | 400 | - | - | 400 |
| Gain Sale of Fixed Assets | - | - | - | - | - | - | - |
| Misc. Income | - | - | - | - | - | - | - |
| Developer Contribution | 27,452 | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 684,989 | \$ 657,250 | \$ 657,300 | \$ 656,900 | \$ - | \$ - | \$ 656,900 |
| Use of Fund Balance | - | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 684,989 | \$ 657,250 | \$ 657,300 | \$ 656,900 | \$ - | \$ - | \$ 656,900 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 112,573 | \$ 158,640 | \$ 158,638 | \$ 154,164 | \$ - | \$ - | \$ 154,164 |
| Professional Fees | 36,255 | 75,116 | 65,116 | 86,341 | - | - | 86,341 |
| Maint. & Operations | 15,556 | 43,515 | 26,547 | 36,547 | - | - | 36,547 |
| Supplies | 4,874 | 11,266 | 9,020 | 11,296 | - | - | 11,296 |
| Utilities/Comm. | 3,864 | 4,122 | 4,122 | 4,684 | - | - | 4,684 |
| Vehicle & Fuel | 14,035 | 23,056 | 20,000 | 23,056 | - | - | 23,056 |
| Training | 130 | 1,100 | 1,100 | 1,100 | - | - | 1,100 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer Out | 139,371 | 133,368 | 133,368 | 132,644 | - | - | 132,644 |
| Debt Service | 333,532 | 207,067 | 207,067 | 207,068 | - | - | 207,068 |
| TOTAL EXPENDITURES | \$ 660,189 | \$ 657,250 | \$ 624,978 | \$ 656,900 | \$ - | \$ - | \$ 656,900 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNFUNDED BUDGET REQUESTS

No unfunded budget requests for this division.

PERSONNEL SUMMARY

| Personnel | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Full-Time Equivalents | | | | | | | |
| 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 |
| TOTAL PERSONNEL | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |

Economic Development Sales Tax Fund

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:

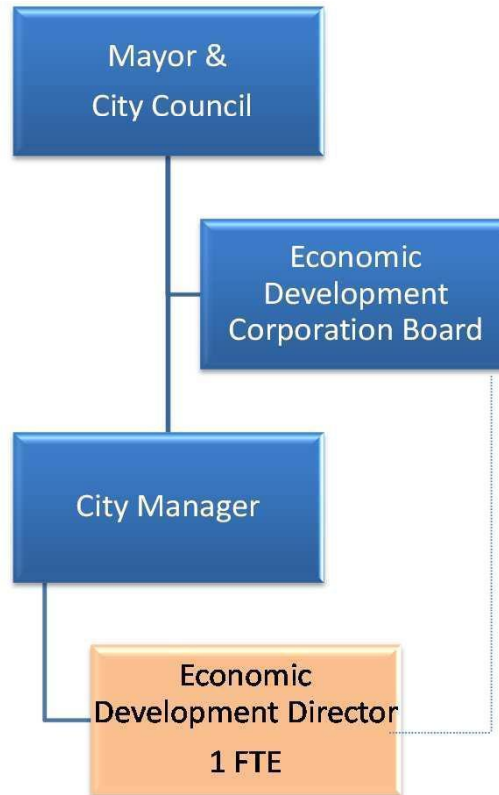
Sales Tax: The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 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 FY2013-14, the Economic Development Sales Tax Fund expects to receive \$559,591 in sales and use tax revenue.

Major Expenditure Summary:

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



**ECONOMIC DEVELOPMENT CORPORATION
Organizational Chart**



**ADMINISTRATIVE
ECONOMIC DEVELOPMENT CORPORATION**

DEPARTMENT MISSION

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 2012-13

- Attended commercial real estate trade shows.
- Developed a Retail Merchandising Plan
- Worked with property owners at FM 2499 & FM 2181 to discuss development plans.
- Developed a comprehensive marketing plan.

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Continue to work with brokers and developers to promote quality retail and commercial developments adding value and sales tax revenue.
- Support infrastructure development for commercial and retail property.
- Target commercial and retail clients through trade shows and direct contact.
- Participate with the DFW Marketing Team and other Marketing Organizations.
- Continue an aggressive retail attraction plan.
- Implement a business a retention and expansion plan.
- Implement a grant program to improve the physical appearance of commercial properties in Corinth.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|------------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| • Business retention visits | 50 | 25 | 50 | 25 |
| • Small business development | 10 | 10 | 10 | 10 |
| • Prospect contacts | 50 | 40 | 250 | 250 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Sales Tax | \$ 560,182 | \$ 548,619 | \$ 559,591 | \$ 559,591 | \$ - | \$ - | \$ 559,591 |
| Investment Income | 9,904 | 15,000 | 8,000 | 7,000 | - | - | 7,000 |
| Interest Income | 1,530 | 1,500 | 1,500 | 1,500 | - | - | 1,500 |
| Miscellaneous | 63 | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 571,678 | \$ 565,119 | \$ 569,091 | \$ 568,091 | \$ - | \$ - | \$ 568,091 |
| Use of Fund Balance | - | 642,089 | 221,674 | - | - | - | - |
| TOTAL RESOURCES | \$ 571,678 | \$ 1,207,208 | \$ 790,765 | \$ 568,091 | \$ - | \$ - | \$ 568,091 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 65,744 | \$ 127,928 | \$ 126,910 | \$ 130,644 | \$ - | \$ - | \$ 130,644 |
| Professional Fees | 2,923 | 13,590 | 8,590 | 13,120 | - | - | 13,120 |
| Maint. & Operations | 18,263 | 500,775 | 96,600 | 113,600 | - | - | 113,600 |
| Supplies | 1,247 | 3,500 | 2,200 | 3,000 | - | - | 3,000 |
| Utilities/Comm. | 795 | 1,050 | 1,050 | 1,113 | - | - | 1,113 |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | 4,801 | 13,700 | 8,750 | 13,900 | - | - | 13,900 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfers | 137,727 | 546,665 | 546,665 | 144,979 | - | - | 144,979 |
| TOTAL EXPENDITURES | \$ 231,501 | \$ 1,207,208 | \$ 790,765 | \$ 420,356 | \$ - | \$ - | \$ 420,356 |

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 2012-13 budget includes a budget amendment of \$403,425 for Community Park improvements.

The 2013-14 Economic Development Fund budget includes the transfer of \$50,000 to the Park Development Fund for park improvement.

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| 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 |
| TOTAL PERSONNEL | 2.00 | 2.00 | 2.00 | 2.00 | - | - | 2.00 |

⁽¹⁾ The EDC Coordinator is not a funded position for FY 2013-14.

Street Maintenance Sales Tax Fund

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 12, 2012 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 FY2013-14, the Street Maintenance Sales Tax Fund expects to receive \$279,795 in sales and use tax revenue.

Major Expenditure Summary:

The FY2013-14 budget includes \$100,000 for miscellaneous repaving.



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

DEPARTMENT MISSION

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 2012-13

- Repaired asphalt street section on Tower Ridge

GOALS & OBJECTIVES FOR FISCAL YEAR 2013-14

- Fog seal all asphalt subdivisions.

| WORKLOAD MEASURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 ADOPTED |
|----------------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| • Lane miles of concrete streets | 90 | 90 | 90 | 90 |
| • Lane miles of asphalt streets | 13 | 13 | 13 | 13 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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 12, 2012 reauthorized the tax.

STATEMENT OF REVENUES & EXPENDITURES

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Sales Tax | \$ 280,101 | \$ 274,309 | \$ 279,795 | \$ 279,795 | \$ - | \$ - | \$ 279,795 |
| Investment Income | 2,292 | 500 | 1,000 | 1,000 | - | - | 1,000 |
| Interest Income | 1,036 | 1,200 | 600 | 500 | - | - | 500 |
| Miscellaneous | (67) | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 283,362 | \$ 276,009 | \$ 281,395 | \$ 281,295 | \$ - | \$ - | \$ 281,295 |
| Use of Fund Balance | 82,469 | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 365,831 | \$ 276,009 | \$ 281,395 | \$ 281,295 | \$ - | \$ - | \$ 281,295 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 22,411 | - | - | - | - | - | - |
| Maint. & Operations | 301,064 | 100,000 | 100,000 | 100,000 | - | - | 100,000 |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | 42,355 | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 365,831 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - | \$ - | \$ 100,000 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

BUDGET SUMMARY

The budget includes funds for various neighborhood street improvements.



Crime Control & Prevention District Sales Tax Fund

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 FY2013-14 budget projects the sales tax will generate \$235,028.

Major Expenditure Summary:

The FY2013-14 budget provides funding for three police officers, and funding for the replacement of one admin Police vehicle. The FY2013-14 budget also includes the transfer of the mobile computer lease expenditures of \$9,308 to the General Fund Police department budget.



**CRIME CONTROL & PREVENTION DISTRICT
Organizational Chart**



**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Sales Tax | \$ 236,331 | \$ 243,092 | \$ 235,028 | \$ 235,028 | \$ - | \$ - | \$ 235,028 |
| Investment Income | - | - | - | - | - | - | - |
| Interest Income | 351 | - | 340 | 250 | - | - | 250 |
| Miscellaneous | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 236,681 | \$ 243,092 | \$ 235,368 | \$ 235,278 | \$ - | \$ - | \$ 235,278 |
| Use of Fund Balance | - | 19,232 | 7,880 | 9,308 | - | - | 26,776 |
| TOTAL RESOURCES | \$ 236,681 | \$ 262,324 | \$ 243,248 | \$ 244,586 | \$ - | \$ - | \$ 262,054 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 192,737 | \$ 228,016 | \$ 216,419 | \$ 235,278 | \$ - | \$ - | \$ 235,278 |
| Professional Fees | - | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | 6,962 | 9,308 | 7,330 | 9,308 | (9,308) | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | 25,000 | 19,499 | - | - | 26,776 | 26,776 |
| Transfers | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 199,700 | \$ 262,324 | \$ 243,248 | \$ 244,586 | \$ (9,308) | \$ 26,776 | \$ 262,054 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | FTE | One-Time Cost | On-Going Cost | Total Cost | Savings | Total Net Cost |
|-------------------------------|------------|--------------------------|--------------------------|-------------------|----------------|-----------------------|
| Replace Police Admin. Vehicle | - | \$ 26,776 | \$ - | \$ 26,776 | \$ - | \$ 26,776 |
| | - | \$ 26,776 | \$ - | \$ 26,776 | \$ - | \$ 26,776 |

PERSONNEL SUMMARY

| Personnel Full-Time Equivalent | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Police Officer | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| TOTAL PERSONNEL | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 3.00 |

The 2013-14 budget includes a transfer of the mobile computer lease expenditures of \$9,308, to the General Fund Police department budget.



**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**SPECIAL REVENUE FUNDS
RESOURCE & EXPENDITURE SUMMARY
2013-14**

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Hotel Occupancy Tax | \$ 41,613 | \$ 35,000 | \$ 38,000 | \$ 38,000 | \$ - | \$ - | \$ 38,000 |
| Fire Service Agreement | 3,844 | 28,350 | 28,350 | 50,625 | - | - | 50,625 |
| Donations | 5,500 | 2,000 | 7,650 | 6,500 | - | - | 6,500 |
| Fees & Permits | 19,718 | 19,500 | 22,500 | 31,520 | - | - | 31,520 |
| Fines & Forfeiture | 23,822 | 30,000 | 27,500 | 27,000 | - | - | 27,000 |
| Interest Income | 5,643 | 200 | 6,025 | 3,300 | - | - | 3,300 |
| Miscellaneous | 60,878 | 5,000 | 31,833 | 5,000 | - | - | 5,000 |
| Transfers In | 649,317 | 438,497 | 1,006,582 | 398,692 | - | - | 398,692 |
| TOTAL REVENUES | \$ 810,336 | \$ 558,547 | \$ 1,168,439 | \$ 560,637 | \$ - | \$ - | \$ 560,637 |
| Use of Fund Balance | 17,045 | 584,033 | 973,896 | 4,373 | - | 204,523 | 239,584 |
| TOTAL RESOURCES | \$ 827,381 | \$ 1,142,580 | \$ 2,142,336 | \$ 565,010 | \$ - | \$ 204,523 | \$ 800,221 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES ⁽²⁾ | 2013-14 ADOPTED |
|---------------------------|---------------------------|--|-----------------------------|------------------------------|------------------------------|--|----------------------------|
| Wages & Benefits | \$ 9,206 | \$ 12,000 | \$ 12,087 | \$ 12,835 | \$ - | \$ - | \$ 12,835 |
| Professional Fees | 20,452 | 8,028 | 8,328 | 28,478 | - | - | 28,478 |
| Maint. & Operations | 7,580 | 1,000 | 991 | 35,800 | - | - | 35,800 |
| Supplies | 5,492 | 22,744 | 13,376 | 14,200 | - | 3,800 | 18,000 |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | 164,762 | 667,491 | 665,150 | 12,000 | - | 259,523 | 271,523 |
| Debt Service | - | 70,000 | - | 97,288 | - | - | 97,288 |
| Transfer Out | 80,379 | 217,000 | 785,085 | 12,000 | - | - | 12,000 |
| TOTAL EXPENDITURES | \$ 287,871 | \$ 998,263 | \$ 1,485,017 | \$ 212,601 | \$ - | \$ 263,323 | \$ 475,924 |

| PERSONNEL Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Child Safety Program Crossing Guards | 0.34 | 0.34 | 0.50 | 0.50 | - | - | 0.50 |
| TOTAL PERSONNEL | 0.34 | 0.34 | 0.50 | 0.50 | - | - | 0.50 |

(1) The 2012-13 budget includes a budget amendment of \$258,371 for Park Development, \$205,000 for Community Park improvements, and 0.16 FTE for crossing guards.

(2) The 2013-14 budget includes \$204,523 for the replacement of four police vehicles, \$45,000 for Fire hydraulic rescue tools, \$10,000 for a Fire thermal imaging camera, and \$3,800 to replace the Fire Prevention Sparky uniform.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Hotel Occupancy Tax | \$ 41,613 | \$ 35,000 | \$ 38,000 | \$ 38,000 | \$ - | \$ - | \$ 38,000 |
| Interest Income | 438 | - | 500 | - | - | - | - |
| TOTAL REVENUES | \$ 42,052 | \$ 35,000 | \$ 38,500 | \$ 38,000 | \$ - | \$ - | \$ 38,000 |
| Use of Fund Balance | - | 135,000 | 131,500 | - | - | - | - |
| TOTAL RESOURCES | \$ 42,052 | \$ 170,000 | \$ 170,000 | \$ 38,000 | \$ - | \$ - | \$ 38,000 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|--|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | - | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer Out | - | 170,000 | 170,000 | - | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ 170,000 | \$ 170,000 | \$ - | \$ - | \$ - | \$ - |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 96,324 | \$ 138,376 | \$ 138,376 | \$ 6,876 | \$ - | \$ - | \$ 6,876 |
| Net Income | 42,052 | (135,000) | (131,500) | 38,000 | - | - | 38,000 |
| ENDING FUND BALANCE | \$ 138,376 | \$ 3,376 | \$ 6,876 | \$ 44,876 | \$ - | \$ - | \$ 44,876 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

⁽¹⁾ The 2012-13 budget includes a budget amendment of \$170,000 for Community Park improvements.

The Comfort Inn & Suites, the City's first hotel, opened in March of 2009. No expenditures are budgeted for fiscal year 2013-14.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Donations | \$ 5,500 | \$ 2,000 | \$ 7,650 | \$ 6,500 | \$ - | \$ - | \$ 6,500 |
| Interest Income | 97 | 100 | 150 | 100 | - | - | 100 |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 5,597 | \$ 2,100 | \$ 7,800 | \$ 6,600 | \$ - | \$ - | \$ 6,600 |
| Use of Fund Balance | 12,300 | 7,900 | - | 3,400 | - | - | 3,400 |
| TOTAL RESOURCES | \$ 17,897 | \$ 10,000 | \$ 7,800 | \$ 10,000 | \$ - | \$ - | \$ 10,000 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | - | - | - | - | - | - | - |
| Maint. & Operations | 177 | 1,000 | 800 | 800 | - | - | 800 |
| Supplies | 721 | 9,000 | 5,000 | 9,200 | - | - | 9,200 |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer Out | 17,000 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 17,897 | \$ 10,000 | \$ 5,800 | \$ 10,000 | \$ - | \$ - | \$ 10,000 |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 30,607 | \$ 18,306 | \$ 18,306 | \$ 20,306 | \$ - | \$ - | \$ 20,306 |
| Net Income | (12,300) | (7,900) | 2,000 | (3,400) | - | - | (3,400) |
| ENDING FUND BALANCE | \$ 18,306 | \$ 10,406 | \$ 20,306 | \$ 16,906 | \$ - | \$ - | \$ 16,906 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The budget includes funds for the beautification program.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|-------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Sale of Seized Property | \$ - | \$ 5,000 | \$ 500 | \$ 5,000 | \$ - | \$ - | \$ 5,000 |
| Awarded Cash | 5,216 | - | 9,500 | - | - | - | - |
| Interest Income | 63 | - | 50 | - | - | - | - |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 5,279 | \$ 5,000 | \$ 10,050 | \$ 5,000 | \$ - | \$ - | \$ 5,000 |
| Use of Fund Balance | 4,745 | 8,744 | - | - | - | - | - |
| TOTAL RESOURCES | \$ 10,024 | \$ 13,744 | \$ 10,050 | \$ 5,000 | \$ - | \$ - | \$ 5,000 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 300 | - | 300 | - | - | - | - |
| Maint. & Operations | 4,953 | - | 191 | - | - | - | - |
| Supplies | 4,771 | 13,744 | 8,376 | 5,000 | - | - | 5,000 |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer Out | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 10,024 | \$ 13,744 | \$ 8,867 | \$ 5,000 | \$ - | \$ - | \$ 5,000 |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 8,591 | \$ 3,846 | \$ 3,846 | \$ 5,029 | \$ - | \$ - | \$ 5,029 |
| Net Income | (4,745) | (8,744) | 1,183 | - | - | - | - |
| ENDING FUND BALANCE | \$ 3,846 | \$ (4,898) | \$ 5,029 | \$ 5,029 | \$ - | \$ - | \$ 5,029 |

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.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Fees & Permits | \$ 19,718 | \$ 19,500 | \$ 22,500 | \$ 22,500 | \$ - | \$ - | \$ 22,500 |
| Interest Income | 154 | 100 | 150 | - | - | - | - |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 19,872 | \$ 19,600 | \$ 22,650 | \$ 22,500 | \$ - | \$ - | \$ 22,500 |
| Use of Fund Balance | - | 35,428 | 32,465 | 973 | - | - | 4,773 |
| TOTAL RESOURCES | \$ 19,872 | \$ 55,028 | \$ 55,115 | \$ 23,473 | \$ - | \$ - | \$ 27,273 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ 9,206 | \$ 12,000 | \$ 12,087 | \$ 12,835 | \$ - | \$ - | \$ 12,835 |
| Professional Fees | 8,652 | 8,028 | 8,028 | 10,638 | - | - | 10,638 |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | 3,800 | 3,800 |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer Out | - | 35,000 | 35,000 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 17,858 | \$ 55,028 | \$ 55,115 | \$ 23,473 | \$ - | \$ 3,800 | \$ 27,273 |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 49,038 | \$ 51,051 | \$ 51,051 | \$ 18,586 | \$ - | \$ - | \$ 18,586 |
| Net Income | 2,014 | (35,428) | (32,465) | (973) | - | (3,800) | (4,773) |
| ENDING FUND BALANCE | \$ 51,051 | \$ 15,623 | \$ 18,586 | \$ 17,613 | \$ - | \$ (3,800) | \$ 13,813 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | On-time Cost | On-Going Cost | Total Cost | Savings | Net Total Cost |
|--|-------------------------|--------------------------|-------------------|----------------|---------------------------|
| Replace Sparky Uniform (Fire Prevention) | \$ 3,800 | \$ - | \$ 3,800 | \$ - | \$ 3,800 |
| Total Supplemental Budget | \$ 3,800 | \$ - | \$ 3,800 | \$ - | \$ 3,800 |

PERSONNEL SUMMARY

| Personnel Full-Time Equivalents | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Crossing Guards | 0.34 | 0.34 | 0.50 | 0.50 | - | - | 0.50 |
| TOTAL PERSONNEL | 0.34 | 0.34 | 0.50 | 0.50 | - | - | 0.50 |

⁽¹⁾ The 2012-13 budget includes a budget amendment of \$35,000 for Community Park improvements for the addition of sidewalks, and the addition of 0.16 FTE for crossing guards.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Fines & Forfeitures | \$ 10,307 | \$ 12,000 | \$ 12,500 | \$ 12,000 | \$ - | \$ - | \$ 12,000 |
| Interest Income | 8 | - | 20 | - | - | - | - |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 10,315 | \$ 12,000 | \$ 12,520 | \$ 12,000 | \$ - | \$ - | \$ 12,000 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | - | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer Out | 14,000 | 12,000 | 12,000 | 12,000 | - | - | 12,000 |
| TOTAL EXPENDITURES | \$ 14,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ - | \$ - | \$ 12,000 |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 4,123 | \$ 438 | \$ 438 | \$ 958 | \$ - | \$ - | \$ 958 |
| Net Income | (3,685) | - | 520 | - | - | - | - |
| ENDING FUND BALANCE | \$ 438 | \$ 438 | \$ 958 | \$ 958 | \$ - | \$ - | \$ 958 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The budget includes a transfer to the General Fund for the reimbursement of the Bailiff wages and benefits as allowable by state statute.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Fines & Forfeitures | \$ 13,515 | \$ 18,000 | \$ 15,000 | \$ 15,000 | \$ - | \$ - | \$ 15,000 |
| Interest Income | 39 | - | 100 | - | - | - | - |
| TOTAL REVENUES | \$ 13,554 | \$ 18,000 | \$ 15,100 | \$ 15,000 | \$ - | \$ - | \$ 15,000 |
| Use of Fund Balance | - | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 13,554 | \$ 18,000 | \$ 15,100 | \$ 15,000 | \$ - | \$ - | \$ 15,000 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | - | - | - | 2,840 | - | - | 2,840 |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | 6,425 | 15,000 | 10,000 | 12,000 | - | - | 12,000 |
| Transfer Out | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 6,425 | \$ 15,000 | \$ 10,000 | \$ 14,840 | \$ - | \$ - | \$ 14,840 |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 12,056 | \$ 19,185 | \$ 19,185 | \$ 24,285 | \$ - | \$ - | \$ 24,285 |
| Net Income | 7,129 | 3,000 | 5,100 | 160 | - | - | 160 |
| ENDING FUND BALANCE | \$ 19,185 | \$ 22,185 | \$ 24,285 | \$ 24,445 | \$ - | \$ - | \$ 24,445 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

Funds will be used for technological enhancements in the court to improve efficiency.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|--------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Donations | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Park Fee in Lieu of Land | - | - | - | - | - | - | - |
| Interest Income | 806 | - | 620 | - | - | - | - |
| Transfer In | 50,000 | 50,000 | 50,000 | 50,000 | - | - | 50,000 |
| TOTAL REVENUES | \$ 50,806 | \$ 50,000 | \$ 50,620 | \$ 50,000 | \$ - | \$ - | \$ 50,000 |
| Use of Fund Balance | - | 208,371 | 207,751 | - | - | - | - |
| TOTAL RESOURCES | \$ 50,806 | \$ 258,371 | \$ 258,371 | \$ 50,000 | \$ - | \$ - | \$ 50,000 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET ⁽¹⁾ | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|--|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 11,500 | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | 258,371 | 258,371 | - | - | - | - |
| Transfer Out | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 11,500 | \$ 258,371 | \$ 258,371 | \$ - | \$ - | \$ - | \$ - |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 168,802 | \$ 208,109 | \$ 208,109 | \$ 358 | \$ - | \$ - | \$ 358 |
| Net Income | 39,306 | (208,371) | (207,751) | 50,000 | - | - | 50,000 |
| ENDING FUND BALANCE | \$ 208,109 | \$ (262) | \$ 358 | \$ 50,358 | \$ - | \$ - | \$ 50,358 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

BUDGET SUMMARY

⁽¹⁾ The 2012-13 budget includes a budget amendment for \$258,371 for improvements to the neighborhood parks.

There are no expenditures budgeted for the 2013-14 budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

COMMUNITY PARK IMPROVEMENT FUND

DESCRIPTION

The Community Park Improvement Fund was created in August 2013, Ordinance 13-07-18-12, and is funded through participation fees collected from the City's co-sponsored athletic leagues. The funds are restricted for improvements to the Community Park.

STATEMENT OF REVENUES & EXPENDITURES

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|-----------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Participation Fees | \$ - | \$ - | \$ - | \$ 9,020 | \$ - | \$ - | \$ 9,020 |
| Interest Income | - | - | - | - | - | - | - |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ 9,020 | \$ - | \$ - | \$ 9,020 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | - | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer Out | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Income | - | - | - | 9,020 | - | - | 9,020 |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ 9,020 | \$ - | \$ - | \$ 9,020 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

BUDGET SUMMARY

There are no expenditures budgeted for the 2013-14 budget.

**CITY OF CORINTH
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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Transfer In - General Fund | \$ 200,000 | \$ 23,000 | \$ 23,000 | \$ - | \$ - | \$ - | \$ - |
| Transfer In - Police | 50,000 | 49,530 | 49,530 | - | - | - | - |
| Gain on Sale of Fixed Assets | 7,567 | - | 13,277 | - | - | - | - |
| Interest Income | 935 | - | 1,250 | - | - | - | - |
| TOTAL REVENUES | \$ 258,503 | \$ 72,530 | \$ 87,057 | \$ - | \$ - | \$ - | \$ - |
| Use of Fund Balance | - | 188,590 | 174,063 | - | - | 204,523 | 204,523 |
| TOTAL RESOURCES | \$ 258,503 | \$ 261,120 | \$ 261,120 | \$ - | \$ - | \$ 204,523 | \$ 204,523 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Capital Outlay - Police | \$ 158,337 | \$ 198,120 | \$ 198,120 | \$ - | \$ - | \$ 204,523 | \$ 204,523 |
| Capital Outlay - General Svcs | - | - | - | - | - | - | - |
| Capital Outlay - Streets | - | - | - | - | - | - | - |
| Capital Outlay - Parks | - | 40,000 | 40,000 | - | - | - | - |
| Capital Outlay - Recreation | - | 23,000 | 23,000 | - | - | - | - |
| Capital Outlay - Fleet | - | - | - | - | - | - | - |
| Capital Outlay - Animal Control | - | - | - | - | - | - | - |
| Capital Outlay - Fire | - | - | - | - | - | - | - |
| Capital Outlay - Tech Svcs | - | - | - | - | - | - | - |
| Transfer Out | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 158,337 | \$ 261,120 | \$ 261,120 | \$ - | \$ - | \$ 204,523 | \$ 204,523 |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 301,021 | \$ 401,187 | \$ 401,187 | \$ 227,123 | \$ - | \$ - | \$ 227,123 |
| Net Income | 100,166 | (188,590) | (174,063) | - | - | (204,523) | (204,523) |
| ENDING FUND BALANCE | \$ 401,187 | \$ 212,597 | \$ 227,123 | \$ 227,123 | \$ - | \$ (204,523) | \$ 22,600 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | On-time Cost | On-Going Cost | Total Cost | Savings | Net Total Cost |
|----------------------------------|-------------------------|--------------------------|-------------------|----------------|---------------------------|
| Replace 3 Patrol Vehicles | \$ 177,747 | \$ - | \$ 177,747 | \$ - | \$ 177,747 |
| Replace 1 Police Admin Vehicle | 26,776 | - | 26,776 | - | 26,776 |
| Total Supplemental Budget | \$ 204,523 | \$ - | \$ 204,523 | \$ - | \$ 204,523 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

FIRE DEPARTMENT VEHICLE REPLACEMENT FUND

DESCRIPTION

This fund is used to manage the purchase of the Lake Cities Fire Department vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Through an interlocal agreement with Lake Dallas, Hickory Creek, and Shady Shores the cities provide annual lease payments for the fire department 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 for the Lake Cities area.

STATEMENT OF REVENUES & EXPENDITURES

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Fire Services Agreement | \$ 3,844 | \$ 28,350 | \$ 28,350 | \$ 50,625 | \$ - | \$ - | 50,625 |
| Transfer In - Corinth | 75,000 | 41,650 | 41,650 | 74,375 | - | - | 74,375 |
| Gain on Sale of Fixed Assets | 42,309 | - | 8,556 | - | - | - | - |
| Interest Income | 138 | - | 475 | 400 | - | - | 400 |
| TOTAL REVENUES | \$ 121,291 | \$ 70,000 | \$ 79,031 | \$ 125,400 | \$ - | \$ - | \$ 125,400 |
| Use of Fund Balance | - | - | - | - | - | - | 26,888 |
| TOTAL RESOURCES | \$ 121,291 | \$ 70,000 | \$ 79,031 | \$ 125,400 | \$ - | \$ - | \$ 152,288 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Professional Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maintenance & Operations | 2,450 | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | 55,000 | 55,000 |
| Debt Service | - | 70,000 | - | 97,288 | - | - | 97,288 |
| Transfer Out | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 2,450 | \$ 70,000 | \$ - | \$ 97,288 | \$ - | \$ 55,000 | \$ 152,288 |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ - | \$ 118,841 | \$ 118,841 | \$ 197,873 | \$ - | \$ - | \$ 197,873 |
| Net Income | 118,841 | - | 79,031 | 28,112 | - | (55,000) | (26,888) |
| ENDING FUND BALANCE | \$ 118,841 | \$ 118,841 | \$ 197,873 | \$ 225,985 | \$ - | \$ (55,000) | \$ 170,985 |

SUPPLEMENTAL PACKAGE SUMMARY

| Package Title | On-time Cost | On-Going Cost | Total Cost | Savings | Net Total Cost |
|----------------------------------|-------------------------|--------------------------|-------------------|----------------|---------------------------|
| Hydraulic Rescue Tools | \$ 45,000 | \$ - | \$ 45,000 | \$ - | \$ 45,000 |
| Thermal Imaging Camera | 10,000 | - | 10,000 | - | 10,000 |
| Total Supplemental Budget | \$ 55,000 | \$ - | \$ 55,000 | \$ - | \$ 55,000 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer In - Water | 50,000 | 50,000 | 50,000 | 50,000 | - | - | 50,000 |
| Transfer In - Water Meters | 150,000 | 150,000 | 150,000 | - | - | - | - |
| Transfer In - WW Meters | - | - | - | - | - | - | - |
| Transfer In - Wastewater | 50,000 | 50,000 | 50,000 | 50,000 | - | - | 50,000 |
| Transfer In - Drainage | 24,317 | 24,317 | 24,317 | 24,317 | - | - | 24,317 |
| Gain on Sale of Fixed Assets | 5,786 | - | - | - | - | - | - |
| Interest Income | 2,964 | - | 1,310 | 1,300 | - | - | 1,300 |
| TOTAL REVENUES | 283,067 | 274,317 | 275,627 | 125,617 | - | - | 125,617 |
| Use of Fund Balance | - | - | 428,117 | - | - | - | - |
| TOTAL RESOURCES | \$ 283,067 | \$ 274,317 | \$ 703,744 | \$ 125,617 | \$ - | \$ - | \$ 125,617 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|-----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Capital Outlay - Water | \$ - | \$ 118,000 | \$ 126,659 | \$ - | \$ - | \$ - | - |
| Capital Outlay - Wastewater | - | - | - | - | - | - | - |
| Capital Outlay - Drainage | - | 15,000 | 9,000 | - | - | - | - |
| Transfer Out | 49,379 | - | 568,085 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 49,379 | \$ 133,000 | \$ 703,744 | \$ - | \$ - | \$ - | \$ - |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 417,631 | \$ 651,318 | \$ 651,318 | \$ 223,202 | \$ - | \$ - | \$ 223,202 |
| Net Income | 233,687 | 141,317 | (428,117) | 125,617 | - | - | 125,617 |
| ENDING FUND BALANCE | \$ 651,318 | \$ 792,635 | \$ 223,202 | \$ 348,819 | \$ - | \$ - | \$ 348,819 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

BUDGET SUMMARY

The 2012-13 budget reflects the creation of the Water Meter Replacement Fund and the transfer of funds previously allocated for this purpose.

There are no expenditures for the 2013-14 budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

UTILITY METER REPLACEMENT FUND

DESCRIPTION

This fund is used to manage the purchase/replacement of the utility water meters in a manner that does not create the burden of high expenditures during any single year.

STATEMENT OF REVENUES & EXPENDITURES

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Transfer In | \$ - | \$ - | \$ 568,085 | \$ - | \$ - | \$ - | \$ - |
| Transfer In - Water Meters | - | - | - | 150,000 | - | - | 150,000 |
| Transfer In - WW Meters | - | - | - | - | - | - | - |
| Gain on Sale of Fixed Assets | - | - | - | - | - | - | - |
| Interest Income | - | - | 1,400 | 1,500 | - | - | 1,500 |
| TOTAL RESOURCES | \$ - | \$ - | \$ 569,485 | \$ 151,500 | \$ - | \$ - | \$ 151,500 |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Professional Services | \$ - | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | 15,000 |
| Maintenance & Operations | - | - | - | 35,000 | - | - | 35,000 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer Out | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ 50,000 | \$ - | \$ - | \$ 50,000 |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ 569,485 | \$ - | \$ - | \$ 569,485 |
| Net Income | - | - | 569,485 | 101,500 | - | - | 101,500 |
| ENDING FUND BALANCE | \$ - | \$ - | \$ 569,485 | \$ 670,985 | \$ - | \$ - | \$ 670,985 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

BUDGET SUMMARY

The 2012-13 budget reflects the creation of the Water Meter Replacement Fund and the transfer of funds previously allocated for this purpose.

The 2013-14 budget includes funding to replace water meters.



**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Water Impact Fees | \$ 63,150 | \$ - | \$ 37,848 | \$ - | \$ - | \$ - | \$ - |
| Interest Income | 198 | - | 312 | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 63,349 | \$ - | \$ 38,160 | \$ - | \$ - | \$ - | \$ - |
| Use of Fund Balance | 242,136 | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 305,484 | \$ - | \$ 38,160 | \$ - | \$ - | \$ - | \$ - |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 3,933 | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer | 301,551 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 305,484 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 320,543 | \$ 78,407 | \$ 78,407 | \$ 116,567 | \$ - | \$ - | 116,567 |
| Net Income | (242,136) | - | 38,160 | - | - | - | - |
| ENDING FUND BALANCE | \$ 78,407 | \$ 78,407 | \$ 116,567 | \$ 116,567 | \$ - | \$ - | 116,567 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

There are no expenditures budgeted for the 2013-14 budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wastewater Impact Fees | \$ 50,772 | \$ - | \$ 30,747 | \$ - | \$ - | \$ - | \$ - |
| Interest Income | 162 | - | 250 | - | - | - | - |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 50,934 | \$ - | \$ 30,997 | \$ - | \$ - | \$ - | \$ - |
| Use of Fund Balance | 168,822 | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 219,755 | \$ - | \$ 30,997 | \$ - | \$ - | \$ - | \$ - |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 3,933 | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer | 215,822 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 219,755 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 232,184 | \$ 63,362 | \$ 63,362 | 94,359 | \$ - | \$ - | 94,359 |
| Net Income | (168,822) | - | 30,997 | - | - | - | - |
| ENDING FUND BALANCE | \$ 63,362 | \$ 63,362 | 94,359 | 94,359 | \$ - | \$ - | 94,359 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

There are no expenditures budgeted for the 2013-14 budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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.

REVENUE & EXPENDITURE SUMMARY

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Impact Fees - Lynchburg | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Impact Fees - Swisher | - | - | - | - | - | - | - |
| Impact Fee - PEC 1 | - | - | - | - | - | - | - |
| Impact Fee - Veal SP/Griff | - | - | - | - | - | - | - |
| Interest Income | 345 | - | 300 | - | - | - | - |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 345 | \$ - | \$ 300 | \$ - | \$ - | \$ - | \$ - |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | - | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 89,404 | \$ 89,748 | \$ 89,748 | \$ 90,049 | \$ - | \$ - | \$ 90,049 |
| Net Income | 345 | - | 300 | - | - | - | - |
| ENDING FUND BALANCE | \$ 89,748 | \$ 89,748 | \$ 90,049 | \$ 90,049 | \$ - | \$ - | \$ 90,049 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

There are no expenditures budgeted for the 2013-14 budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Roadway Impact Fees | \$ 67,184 | \$ - | \$ 25,894 | \$ - | \$ - | \$ - | \$ - |
| Interest Income | 151 | - | 406 | - | - | - | - |
| Transfer In | - | - | 142,593 | - | - | - | - |
| TOTAL REVENUES | \$ 67,335 | \$ - | \$ 168,893 | \$ - | \$ - | \$ - | \$ - |
| Use of Fund Balance | 341,191 | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 408,526 | \$ - | \$ 168,893 | \$ - | \$ - | \$ - | \$ - |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | 3,933 | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer | 404,593 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 408,526 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 422,301 | \$ 81,110 | \$ 81,110 | \$ 250,003 | \$ - | \$ - | 250,003 |
| Net Income | (341,191) | - | 168,893 | - | - | - | - |
| ENDING FUND BALANCE | \$ 81,110 | \$ 81,110 | \$ 250,003 | \$ 250,003 | \$ - | \$ - | 250,003 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

In July 2013 the City Council approved the transfer of \$142,593 for reimbursement to the Roadway Impact Fee Fund for unspent funds from the Quail Run capital project.

There are no expenditures budgeted for the 2013-14 budget.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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

| RESOURCES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Escrow | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Income | 2,136 | - | 1,500 | - | - | - | - |
| Transfer In | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ 2,136 | \$ - | \$ 1,500 | \$ - | \$ - | \$ - | \$ - |
| Use of Fund Balance | - | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 2,136 | \$ - | \$ 1,500 | \$ - | \$ - | \$ - | \$ - |

| EXPENDITURES | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Wages & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Fees | - | - | - | - | - | - | - |
| Maint. & Operations | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Utilities/Comm. | - | - | - | - | - | - | - |
| Vehicle & Fuel | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

PROJECTED FUND BALANCE REVIEW

| | 2011-12 ACTUAL | 2012-13 BUDGET | 2012-13 ESTIMATE | 2013-14 REQUESTED | 2013-14 REDUCTION | 2013-14 PACKAGES | 2013-14 ADOPTED |
|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|----------------------------|
| Beginning Fund Balance | \$ 370,910 | \$ 373,046 | \$ 373,046 | \$ 374,546 | \$ - | \$ - | \$ 374,546 |
| Net Income | 2,136 | - | 1,500 | - | - | - | - |
| ENDING FUND BALANCE | \$ 373,046 | \$ 373,046 | \$ 374,546 | \$ 374,546 | \$ - | \$ - | \$ 374,546 |

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

There are no expenditures budgeted for the 2013-14 budget.



Capital Improvement Program

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
ANNUAL PROGRAM OF SERVICES**

**CITY OF CORINTH
CAPITAL IMPROVEMENT PROGRAM
2013-2018**

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
|---|-------------------|---------------------|-------------|-------------|-------------|---------------------|
| Water System Improvements | | | | | | |
| Repaint Elevated Water Storage Tank | \$ - | \$ 450,000 | \$ - | \$ - | \$ - | \$ 450,000 |
| Total Water System Improvements | \$ - | \$ 450,000 | \$ - | \$ - | \$ - | \$ 450,000 |
| Wastewater System Improvements | | | | | | |
| SS Rehab in Amity Village | \$ - | \$ 650,000 | \$ - | \$ - | \$ - | \$ 650,000 |
| SS Rehab in Corinth Shores | 500,000 | - | - | - | - | 500,000 |
| Total Wastewater System Improvements | \$ 500,000 | \$ 650,000 | \$ - | \$ - | \$ - | \$ 1,150,000 |
| General Fund Improvements | | | | | | |
| Public Safety Communication System Upgrade | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |
| Total General Fund Improvements | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |
| Total Capital Improvement Program | \$ 800,000 | \$ 1,100,000 | \$ - | \$ - | \$ - | \$ 1,900,000 |

| FUNDING SOURCES | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
|-------------------------------------|-------------------|---------------------|-------------|-------------|-------------|---------------------|
| Unissued/Unauthorized Bond Proceeds | \$ - | \$ 1,100,000 | \$ - | \$ - | \$ - | \$ 1,100,000 |
| Issued Bond Proceeds | - | - | - | - | - | - |
| General Fund Operating Funds | 300,000 | - | - | - | - | - |
| Water/Wastewater Operating Funds | 500,000 | - | - | - | - | 500,000 |
| Drainage Operating Funds | - | - | - | - | - | - |
| Impact Fees/Escrow Funds | - | - | - | - | - | - |
| Capital Improvement Fund | - | - | - | - | - | - |
| TOTAL | \$ 800,000 | \$ 1,100,000 | \$ - | \$ - | \$ - | \$ 1,600,000 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**CAPITAL IMPROVEMENT PROGRAM
WATER IMPROVEMENTS**

| CAPITAL COSTS | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
|--|----------------|-------------------|-------------|-------------|-------------|-------------------|
| <u>Repaint Elevated Water Storage Tank</u> | \$ - | \$ 450,000 | \$ - | \$ - | \$ - | \$ 450,000 |
| Repaint and refurbish the elevated storage tank on North Corinth Street. Work will include interior and exterior sandblasting and repainting along with some minor structural modifications. | | | | | | |
| Total | \$ - | \$ 450,000 | \$ - | \$ - | \$ - | \$ 450,000 |

| FUNDING SOURCES | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
|-------------------------------------|----------------|-------------------|-------------|-------------|-------------|-------------------|
| Unissued/Unauthorized Bond Proceeds | \$ - | \$ 450,000 | \$ - | \$ - | \$ - | \$ 450,000 |
| Issued Bond Proceeds | - | - | - | - | - | - |
| Water/Wastewater Operating Funds | - | - | - | - | - | - |
| Impact Fees/Escrow Funds | - | - | - | - | - | - |
| Capital Improvement Fund | - | - | - | - | - | - |
| Total | \$ - | \$ 450,000 | \$ - | \$ - | \$ - | \$ 450,000 |

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 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**CAPITAL IMPROVEMENT PROGRAM
WASTEWATER IMPROVEMENTS**

| CAPITAL COSTS | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
|--|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| <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 |
| Total | \$ 500,000 | \$ 650,000 | \$ - | \$ - | \$ - | \$ 1,150,000 |

| FUNDING SOURCES | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
|-------------------------------------|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| Unissued/Unauthorized Bond Proceeds | \$ - | \$ 650,000 | \$ - | \$ - | \$ - | \$ 650,000 |
| Issued Bond Proceeds | - | - | - | - | - | - |
| Water/Wastewater Operating Funds | 500,000 | - | - | - | - | 500,000 |
| Impact Fees/Escrow Funds | - | - | - | - | - | - |
| Capital Improvement Fund | - | - | - | - | - | - |
| Total | \$ 500,000 | \$ 650,000 | \$ - | \$ - | \$ - | \$ 1,150,000 |

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 |

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**CAPITAL IMPROVEMENT PROGRAM
PUBLIC SAFETY IMPROVEMENTS**

| CAPITAL COST | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
|---|-------------------|-------------|-------------|-------------|-------------|-------------------|
| <u>Public Safety Communication System Upgrade</u> | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |
| The Police and Fire departments will be required to upgrade current radio systems to meet P25 compliance standards and to remain compatible with the Denton County Sheriff department system. | | | | | | |
| Total | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |

| FUNDING SOURCES | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
|-------------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Unissued/Unauthorized Bond Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Issued Bond Proceeds | - | - | - | - | - | - |
| General Operating Funds | 300,000 | - | - | - | - | 300,000 |
| Impact Fees/Escrow Funds | - | - | - | - | - | - |
| Capital Improvement Fund | - | - | - | - | - | - |
| Total | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |

ANNUAL OPERATIONS & MAINTENANCE

| | |
|---------------------------------------|---|
| Estimated Costs | The 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 | Police & Fire |



TOP TEN TAXPAYERS

| | Name | Assessed Value |
|----|---|-----------------------|
| 1 | Denton County Electric Co-op | \$ 24,183,599 |
| 2 | S. Corinth Apartments LLC DBA The Boulevard | \$ 14,038,797 |
| 3 | MPT of Corinth LP | \$ 13,500,000 |
| 4 | Oncor Electric Delivery Co | \$ 12,630,937 |
| 5 | HD Supply Utilities LTD #3430 | \$ 9,685,842 |
| 6 | Ambar Acquisitions LLC | \$ 8,238,755 |
| 7 | Tower Ridge Corinth 1, Ltd. | \$ 6,970,711 |
| 8 | Utter Properties LLC | \$ 6,793,074 |
| 9 | Kensington Square LP PS | \$ 5,952,235 |
| 10 | Utter, Bill | \$ 5,815,741 |

Source: Denton Central Appraisal District, 2013 Reports

City of Corinth
Demographic and Economic Statistics

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Population ^[1] | 18,550 | 19,450 | 19,650 | 19,788 | 19,926 | 19,935 | 19,961 | 19,961 |
| Median Household Income ^[2] | 91,266 | 93,776 | 94,714 | 95,696 | 96,653 | 99,127 | 101,176 | 104,211 |
| Per Capita Personal Income ^[3] | 35,521 | 36,498 | 36,863 | 36,987 | 37,097 | 37,135 | 35,388 | 36,450 |
| Median Age ^[4] | 31 | 31 | 32 | 32 | 32 | 33.3 | 35.8 | 35.8 |
| Education Level ^[5] | | | | | | | | |
| <i>High school graduates (includes equivalency)</i> | 96.0% | 96.0% | 96.0% | 96.0% | 96.0% | 88.44% | 96.00% | 96.50% |
| <i>Some college or associate's degree</i> | 65.0% | 65.0% | 65.0% | 65.0% | 65.0% | 31.26% | 65.00% | 35.00% |
| <i>Bachelor's degree</i> | 38.9% | 38.9% | 38.9% | 38.9% | 38.9% | 37.11% | 38.90% | 29.40% |
| <i>Master's professional or doctorate</i> | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 12.00% | 12.00% | 13.00% |
| School Enrollment ^[6] | 4,844 | 5,092 | 5,144 | 5,196 | 5,246 | 5,298 | 5,351 | 6,153 |
| Unemployment ^[7] | 3.8% | 4.0% | 4.8% | 4.9% | 4.9% | 7.90% | 6.30% | 5.70% |

^[1] Catalyst Commercial based 2013 population data on recent trends. Updated 2013 data will be available mid-year 2014.

^[2] Catalyst Commercial based 2013 income on current trends. Updated 2012 data will be available mid-year 2014.

^[3] Catalyst Commercial based 2013 income on current trends. Updated 2013 data will be available mid-year 2014.

^[4] Catalyst Commercial based 2013 median age on current trends. Updated 2013 data will be available mid-year 2014.

^[5] Education level per the 2010 US Census.

^[6] School enrollment is an estimate based on the 2010 US Census and estimated counts from the Lake Dallas ISD and Denton ISD.

^[7] Unemployment rate for 2012 & 2013, for Denton County Texas, based on information from the Bureau of Labor Statistics.

Source: City of Corinth Economic Development

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**City of Corinth
Capital Assets Statistics**

| Function/Program | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Police | | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol Units | 13 | 13 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Fire Stations | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Other Public Works | | | | | | | | | | | |
| Streets (miles) ⁽¹⁾ | 78.00 | 90.00 | 95.00 | 100.00 | 107.89 | 110.00 | 110.00 | 110.50 | 110.50 | 88.99 | 88.99 |
| Highways (miles) ⁽²⁾ | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 6.29 | 6.29 |
| Traffic Signals | - | - | - | 1 | 2 | 2 | 2 | 2 | 6 | 7 | 8 |
| Parks and Recreation | | | | | | | | | | | |
| Acreage | 182 | 182 | 182 | 182 | 184 | 184 | 184 | 184 | 184 | 184 | 184 |
| Playgrounds | 8 | 9 | 10 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Baseball/Softball Fields | 7 | 7 | 7 | 7 | 7 | 8 | 8 | 8 | 8 | 8 | 8 |
| Soccer/Football Fields | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 8 |
| Recreation Centers | 2 | 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 | 12.74 | 12.74 |
| Water | | | | | | | | | | | |
| Connections | 6,007 | 6,241 | 6,443 | 6,574 | 6,672 | 6,671 | 6,719 | 6,766 | 6,780 | 6,809 | 6,810 |
| Water Mains (miles) | - | 102.00 | 103.00 | 104.60 | 103.29 | 103.29 | 105.47 | 106.14 | 108.06 | 110.40 | 110.63 |
| Fire Hydrants | 693 | 695 | 728 | 750 | 732 | 732 | 774 | 785 | 787 | 810 | 822 |
| 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 |
| Wastewater | | | | | | | | | | | |
| Connections | 5,715 | 6,025 | 6,222 | 6,267 | 6,418 | 6,413 | 6,452 | 6,433 | 6,512 | 6,537 | 6,536 |
| Sanitary Sewers (miles) | 87.00 | 94.00 | 94.00 | 95.20 | 93.68 | 93.68 | 96.21 | 96.38 | 97.64 | 97.88 | 98.33 |
| Storm Sewers (miles) | 21.08 | 23.06 | 26.04 | 30.04 | 31.00 | 31.00 | 33.46 | 35.30 | 36.85 | 38.37 | 38.73 |
| Treatment Capacity, UTRWD (MGD) ⁽³⁾ | 4.82 | 4.82 | 4.82 | 4.82 | 4.82 | 4.82 | 4.82 | 4.82 | 4.82 | 4.82 | 4.82 |

⁽¹⁾ The reduction in streets is due to the elimination of highways from the data base.

⁽²⁾ The increase in highways is due to the addition of northbound and southbound roadways.

⁽³⁾ 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 original contracts.

Source: Various City of Corinth departments.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**City of Corinth
Operating Indicators**

| Function/Program | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government | | | | | | | | | | | |
| New Single Family Home Building Permits | 290 | 265 | 176 | 108 | 50 | 18 | 20 | 25 | 32 | 18 | 18 |
| New Commercial Building Permits | 16 | 18 | 17 | 9 | 3 | 7 | 2 | 2 | 2 | 2 | 0 |
| Police | | | | | | | | | | | |
| Physical Arrests | 535 | 528 | 713 | 836 | 572 | 565 | 531 | 516 | 410 | 349 | 316 |
| Parking Violations | 91 | 117 | 105 | 38 | 51 | 22 | 41 | 20 | 38 | 14 | 3 |
| Traffic Violations | 5,379 | 6,471 | 4,940 | 8,711 | 7,102 | 6,756 | 5,978 | 6,046 | 5,544 | 5,787 | 7,021 |
| Fire | | | | | | | | | | | |
| Emergency Responses ^[1] | 718 | 810 | 921 | 930 | 1,089 | 2,235 | 2,198 | 2,422 | 2,600 | 2,655 | 2,889 |
| Structure Fires Extinguished | 21 | 18 | 33 | 29 | 42 | 33 | 55 | 56 | 66 | 49 | 36 |
| Inspections | - | - | - | 137 | 349 | 330 | 313 | 376 | 395 | 180 | 621 |
| Other Public Works | | | | | | | | | | | |
| Street Resurfacing (miles) | 1 | 1 | <1 | <1 | 1 | <1 | <1 | 2.5 | 2.7 | 1.5 | <1 |
| Potholes Repaired | 1,843 | 1,265 | 1,040 | 461 | 6,080 | 1,275 | 1,110 | 637 | 1,160 | 2,948 | 120 |
| Parks and Recreation | | | | | | | | | | | |
| Classes offered (hours) ^[2] | - | 669 | 816 | 565 | 526 | 1,935 | 1,424 | 894 | 454 | 273 | 286 |
| Participants | - | 4,419 | 4,883 | 4,150 | 3,758 | 7,501 | 7,162 | 4,420 | 4,105 | 1,936 | 2,225 |
| Special events (hours) ^[2] | - | 123 | 111 | 124 | 117 | 698 | 963 | 1,351 | 4,484 | 2,076 | 2,381 |
| Class Participants ^[3] | - | 18,255 | 15,639 | 21,284 | 22,000 | 18,187 | 22,065 | 31,409 | 39,567 | 3,229 | 4,714 |
| Association Participants ^[4] | - | - | - | - | 24,880 | 82,890 | 83,010 | 115,910 | 126,940 | 20,500 | 20,327 |
| Athletics Participants ^[4] | - | - | - | - | - | - | - | - | - | 27,158 | 32,022 |
| Recreation center - Free Play Participation ^[5] | - | 4,052 | 8,735 | 12,453 | 15,768 | 10,072 | 7,095 | 5,327 | 4,243 | 7,610 | 8,088 |
| Water | | | | | | | | | | | |
| New Connections | 382 | 234 | 202 | 131 | 98 | 12 | 15 | 35 | 50 | 18 | 19 |
| Water Main Breaks | 31 | 41 | 37 | 47 | 5 | 11 | 26 | 9 | 8 | 3 | 13 |
| Average Daily Consumption (X 100) | 2.79 | 2.52 | 3.00 | 3.55 | 2.45 | 2.66 | 2.60 | 2.24 | 3.77 | 4.24 | 3.66 |
| Peak Demand | 8.10 | 7.15 | 7.04 | 7.35 | 5.59 | 7.00 | 6.24 | 6.36 | 7.99 | 7.32 | 6.08 |
| Wastewater | | | | | | | | | | | |
| New Connections | 13 | 2 | 33 | 22 | 151 | 14 | 16 | 35 | 43 | 18 | 19 |
| Average Daily Sewage Treatment (MGD) | | | | | | | | | | | |
| Upper Trinity Regional Water District ^[6] | 0.52 | 0.66 | 0.72 | 0.67 | 1.05 | 1.01 | 1.05 | 1.20 | 1.02 | 1.10 | 1.08 |
| City of Denton (estimate) ^{[6] [7] [8]} | 0.78 | 0.99 | 1.45 | 1.25 | 0.70 | 0.92 | 0.84 | 0.92 | 1.60 | 1.78 | 0.25 |

^[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 prior years class participants included volunteers and hours, in FY 2012 the methodology was revised to only count the actual participants.

^[4] In FY 2012 the City started managing the baseball programs so athletic participation was added to be able to track City program participation.

^[5] 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.

^[6] The City transferred some flows from the Denton sewer basin to the Upper Trinity sewer basin beginning in February, 2007.

^[7] 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.

^[8] As of July, 2013 all flows to the City of Denton are metered.

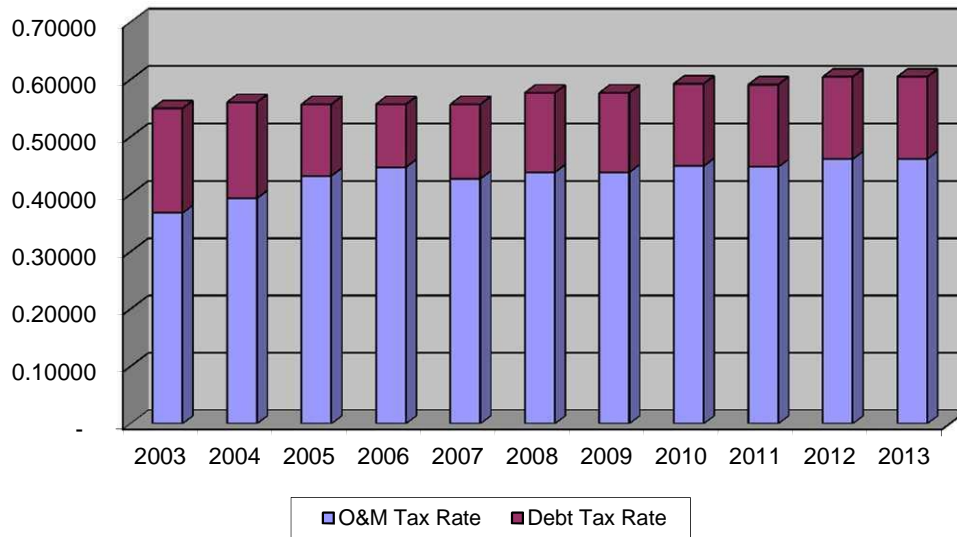
Source: Various City of Corinth departments.

**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

City of Corinth
Certified Property Value

| Tax Year | Certified Assessed Value | O&M Tax Rate | Debt Tax Rate | Total Tax Rate | Inc./ Decr. In Value | Percent of Levy Collected |
|-----------------|---------------------------------|-------------------------|----------------------|-----------------------|-----------------------------|----------------------------------|
| 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% | 99.08% |
| 2009 | \$ 1,393,914,517 | 0.43852 | 0.13846 | 0.57698 | -1.67% | 99.30% |
| 2010 | \$ 1,368,721,005 | 0.44946 | 0.14346 | 0.59292 | -1.81% | 98.76% |
| 2011 | \$ 1,390,506,929 | 0.44789 | 0.14346 | 0.59135 | 1.59% | 99.55% |
| 2012 | \$ 1,393,698,516 | 0.46143 | 0.14346 | 0.60489 | 0.23% | 99.72% |
| 2013 | \$ 1,428,952,690 | 0.46143 | 0.14346 | 0.60489 | 2.53% | n/a |

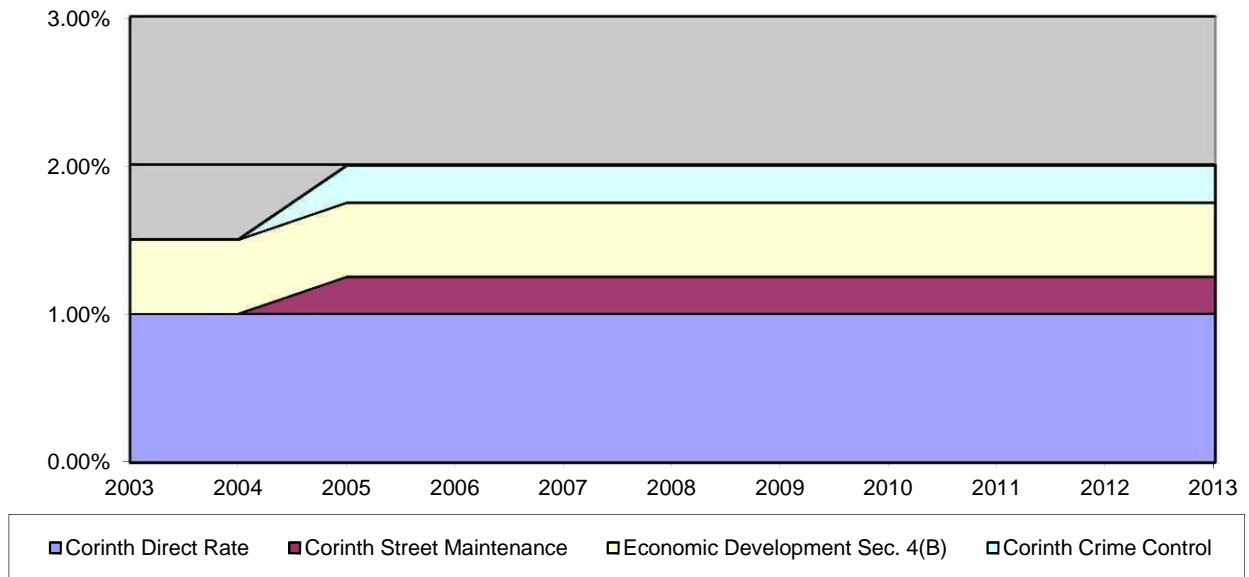
Tax Rate History



**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

City of Corinth
DIRECT AND OVERLAPPING SALES TAX RATES

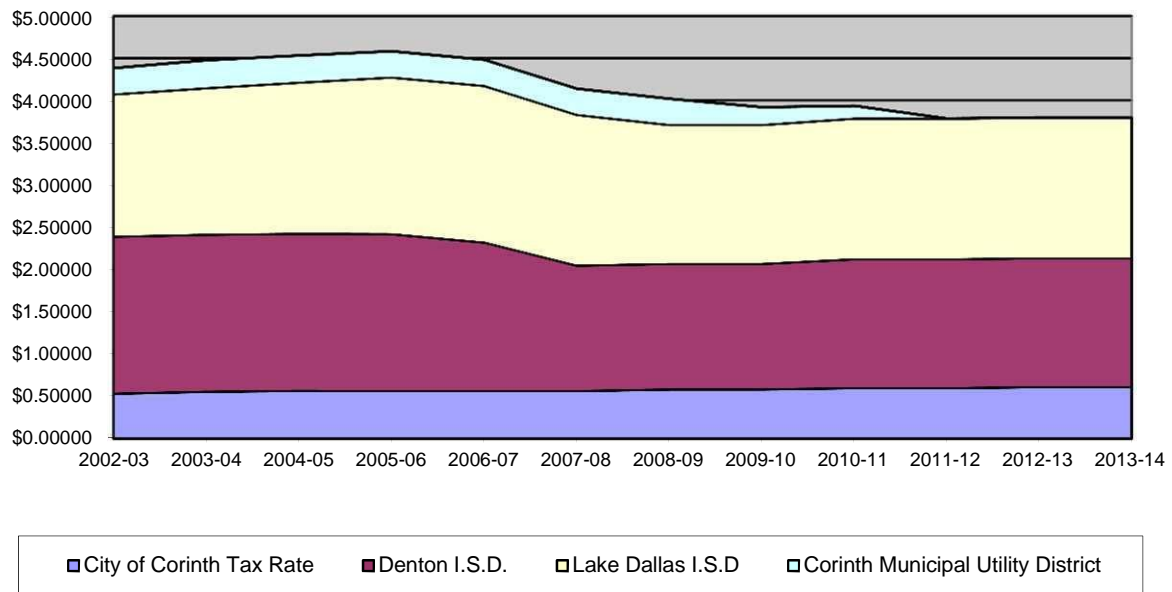
| Fiscal Year | Corinth Direct Rate | Corinth Street Maintenance | Economic Development Sec. 4(B) | Corinth Crime Control | Total City Sales Tax Rate |
|-------------|---------------------|----------------------------|--------------------------------|-----------------------|---------------------------|
| 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% |
| 2012 | 1.00% | 0.25% | 0.50% | 0.25% | 2.00% |
| 2013 | 1.00% | 0.25% | 0.50% | 0.25% | 2.00% |



**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

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 |
|-------------|----------------------|----------------------|--------------------------|---------------|--------------------|------------------------------------|---------------|
| 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 |
| 2012-13 | \$0.46143 | \$0.14346 | \$0.60489 | \$ 1.5300 | \$ 1.6700 | \$ - | \$ 0.2829 |
| 2013-14 | \$0.46143 | \$0.14346 | \$0.60489 | \$ 1.5300 | \$ 1.6700 | \$ - | \$ 0.2849 |

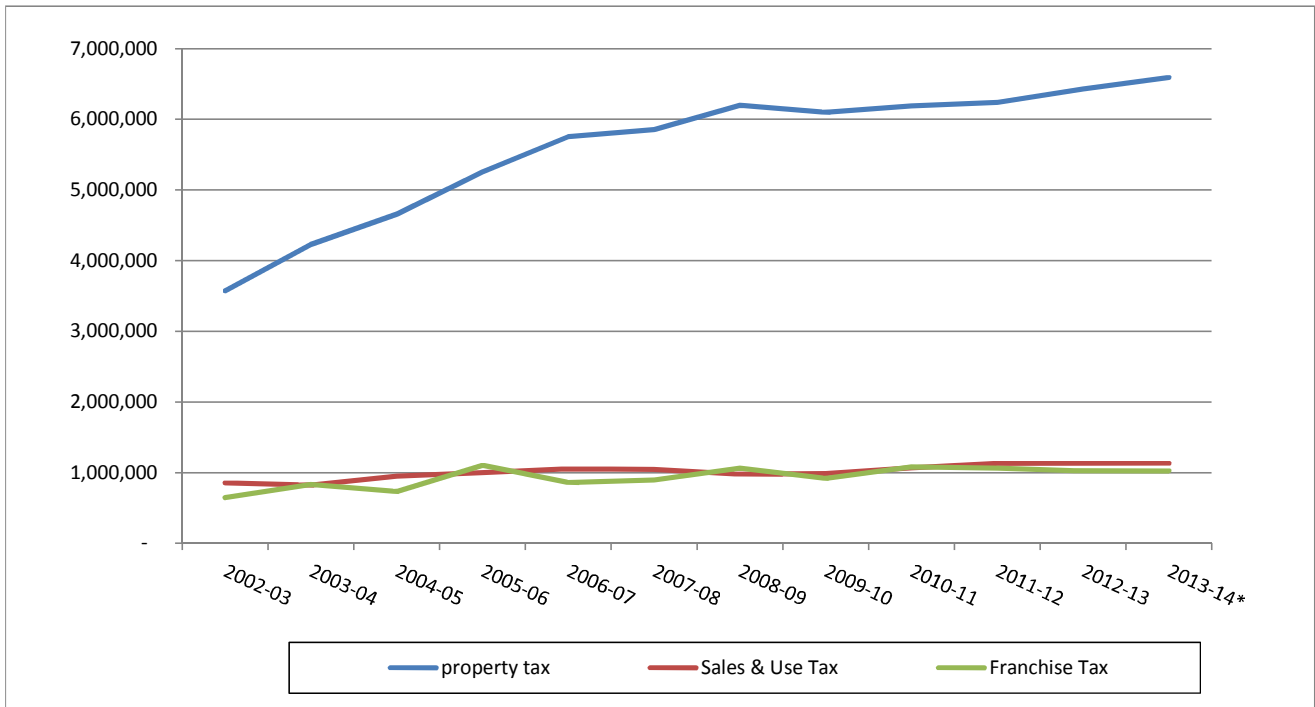


**CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES**

**City of Corinth
TAX REVENUES BY SOURCE**

| Fiscal Year | Property Tax - O&M | Sales & Use Tax | Franchise Tax | Total | Prior Year Incr./Decr. |
|-------------|--------------------|-----------------|---------------|-----------|------------------------|
| 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 | 6,191,163 | 1,067,987 | 1,083,787 | 8,342,937 | 4.06% |
| 2011-12 | 6,237,334 | 1,131,844 | 1,065,097 | 8,434,275 | 1.08% |
| 2012-13 | 6,430,943 | 1,130,683 | 1,022,658 | 8,584,284 | 1.75% |
| 2013-14* | 6,593,616 | 1,130,683 | 1,026,460 | 8,750,759 | 1.90% |

* The 2013-14 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.

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.