



FISCAL YEAR 2009-2010



ADOPTED

**Annual Program
of Services**

CITY OF CORINTH
ANNUAL PROGRAM OF SERVICES
2009-10

ADOPTED

On

September 17, 2009

THE MAYOR AND CITY COUNCIL

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

Prepared By:

Jim Berzina
Interim City Manager

Lee Ann Bunselmeyer
Director of Finance

Chris Rodriguez
Financial Services Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Corinth
Texas**

For the Fiscal Year Beginning

October 1, 2008

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, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

2009-10
Table of Contents

MANAGER'S MESSAGE

Manager's Message 1
Budget Overview 3

READER'S GUIDE

Organizational Chart 15
Budget Calendar 17
Corinth Map 18
Profile of Corinth 19
Major Budget Documents 20
The Budget Process 20
Financial Structure 22
Budgeted Funds 22
Budget Basis 23
Organizational Relationships 23
Budget Administration and Development 23
Investment Policy 24
Long Term Financial Plan 26

BUDGET IN BRIEF

Consolidated Budget Summary by Fund 27
Budget Resource & Expenditure Summary 28
Combined Appropriable Fund Balances 30
Combined Staffing Summary 31

General Fund Resource & Expenditure Summary 32
General Debt Service Fund Resource & Expenditures Summary 33
Utility Fund Resource & Expenditure Summary 34
Storm Drainage Utility Fund Resource & Expenditure Summary 35
Economic Development Corporation Resource & Expenditure Summary 36
Street Maintenance Sales Tax Fund Resource & Expenditure Summary 37
Crime Control & Prevention District Resource & Expenditure Summary 38
Special Revenue Funds 39

GENERAL FUND

General Fund Overview 41
General Fund Resource Summary 42
General Fund Expenditure Summary 46
Staffing Summary 47

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

City Administrative Services	
Administrative Services Organizational Chart	49
Administrative Services Overview.....	50
City Administration	51
Legal	52
Human Resources	53
Information Services.....	54
City Council.....	55
Non-Departmental	56
Public Safety Services	
Law Enforcement Department Organizational Chart	57
Law Enforcement Overview.....	58
Police	59
Animal Control	60
Lake Cities Fire Department Organizational Chart.....	61
Lake Cities Fire Department Overview	62
Lake Cities Fire Department	63
Public Works Services	
Public Works Organizational Chart	65
Public Works Overview.....	66
Streets	67
Fleet Maintenance	68
Planning & Community Development Services	
Planning & Community Development Services Organizational Chart.....	69
Planning & Community Development Overview.....	70
Community Development.....	71
Planning	72
Code Enforcement.....	73
Community Services	
Community Services Organizational Chart	75
Community Services Overview.....	76
Parks.....	77
Municipal Court	78
Recreation	79
City Hall.....	80
Finance & Administrative Services	
Finance & Administrative Services Organizational Chart.....	81
Finance & Administrative Services Overview	82
Finance.....	83

DEBT SERVICE FUND

Debt Management Overview	85
Debt Service Resource & Expenditure Summary	86
Estimated Ad Valorem Tax Collections & Distribution.....	87
General Long-Term Debt Summary.....	88
General Long-Term Debt Principal & Interest Requirements.....	89

UTILITY FUND

Utility Fund Overview..... 91
 Utility Fund Organizational Chart 93
 Utility Fund Resource & Expenditure Summary 94

Utility Services

 Utility Fund Overview..... 96
 Water Operations 97
 Utility Billing..... 98
 Wastewater Operations..... 99
 Garbage 100

STORM DRAINAGE UTILITY FUND

Storm Drainage Utility Overview 101
Storm Drainage Organizational Chart 102
Storm Drainage Utility Services..... 103
Storm Drainage Utility Services Summary 104

ECONOMIC DEVELOPMENT FUND

Economic Development Fund Overview..... 105
Economic Development Organizational Chart..... 106
Economic Development..... 107
Economic Development Summary..... 108

STREET MAINTENANCE SALES TAX FUND

Street Maintenance Sales Tax Fund Overview 109
Street Maintenance Sales Tax Fund 110
Street Maintenance Summary..... 111

CRIME CONTROL & PREVENTION DISTRICT FUND

Crime Control & Prevention District Fund Overview 113
Crime Control & Prevention District Organizational Chart 114
Crime Control & Prevention District Summary 115

SPECIAL REVENUE FUNDS

Special Revenue Fund Summary.....	117
Hotel Occupancy Tax Fund.....	118
Keep Corinth Beautiful Fund.....	119
Police Confiscation Fund.....	120
Child Safety Program Fund.....	121
Municipal Court Security Fund.....	122
Municipal Court Technology Fund.....	123
Public Improvement District #1.....	124

CAPITAL IMPROVEMENT FUND

Capital Improvement Program Overview.....	125
2010-2014 Five Year Capital Improvement Program.....	126
Capital Improvement Project Descriptions.....	128

IMPACT FEES

Water/Wastewater Capital Improvement Fund.....	131
Water Impact Fee Fund.....	132
Wastewater Impact Fee Fund.....	133
Storm Drainage Impact Fee Fund.....	134
Roadway Impact Fee Fund.....	135
Street Escrow Fund.....	136
Sidewalk Escrow Fund.....	137

STATISTICAL SECTION

Top Ten Taxpayers.....	139
Demographic & Economic Statistics.....	140
Capital Assets Statistics.....	141
Operating Indicators.....	142
Certified Property Value.....	143
Direct & Overlapping Sales Tax Rates.....	144
Direct & Overlapping Property Tax Rates.....	145
Glossary.....	146



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

OFFICE OF THE CITY MANAGER

September 17, 2009

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

I respectfully submit the FY 2009-10 budget, beginning October 1, 2009 and ending September 30, 2010. The Budget provides the framework for the programs and services it will provide to the citizens of our community. As such, the budget process represents more than an exercise of balancing revenues and expenditures, but also an opportunity for the City to evaluate its services and plan for improvements in the years to come.

The process of preparing the budget for the upcoming fiscal year has been particularly challenging due to the overall state of the economy. The budget issues associated with rising demand and scarce resources to maintain service levels for police, fire, utilities, streets, parks and other programs have been numerous and complex. Departments have been asked to limit their requests for funds and to absorb increased demands for service with reduced staffing and support. Additionally, all departments were requested to reduce their operational expenses by 6% and several benefits, such as health insurance, holiday pay and overtime, were redeveloped to provide additional savings. That being said, all efforts have been made to minimize the affects to the quality of service to our citizens.

The FY 2009-10 budget, which includes total resources of \$28,665,723 and expenditures of \$28,023,454, was developed to maintain the City's fiscal integrity, address the City Council's priorities, and maintain service levels. A comprehensive summary of the budget is provided in the Budget Overview. However, key elements of the budget include the following:

- ✓ No tax rate increase. The total tax rate is recommended to remain at .57698 per \$100 of assessed valuation.
- ✓ No employee compensation or cost of living increases.
- ✓ No police or fire step increases.
- ✓ No increase in full-time personnel.
- ✓ No Increase in Fines & Fees.
- ✓ No new or replacement of city vehicles and equipment.
- ✓ No base rate increases to our Storm Drainage customers.
- ✓ Water and Wastewater rates as established by the September 21, 2006 adopted five year rate structure.
- ✓ Redevelopment of the City's five year Capital Improvement Program.

The FY 2009-10 budget has been developed within the context of a five-year financial plan. The purpose of this approach is to provide a long-term perspective for decisions in the coming fiscal year. One of the most critical challenges facing our community and the one that imposes the heaviest burden on resources is our need for infrastructure improvements. Corinth's water, wastewater, roadway, and drainage systems have reached capacity as capital projects have

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

been delayed due to funding shortfalls. The proposed budget includes the funding required to continue to address Corinth's infrastructure and address needs in Public Safety. While there are many assumptions within this plan, it is possible that it will be necessary to increase the tax rate in future years for these capital improvement needs. As such, it will be necessary to continually reassess and revise these assumptions annually as the City moves through the five-year plan.

I would like to recognize the members of the Corinth City Council for their hard work and dedication to the citizens of Corinth. Their input and review of the financial content was invaluable in the preparation of the FY 2009-10 budget and capital improvement program. Appreciation is also expressed to members of the professional staff for their diligence in the preparation of the budget and program of services.

Again, I am pleased to present the FY 2009-10 budget for the City of Corinth. The City of Corinth will undoubtedly face many challenges, but also, profound rewards in the years to come. Corinth is very fortunate to have a very competent and capable staff and dedicated City Council managing the affairs of the City government.

Sincerely,

A handwritten signature in black ink that reads "Jim Berzina". The signature is written in a cursive, flowing style.

Jim Berzina
Interim City Manager

FY 2009-10 Budget Overview

MAJOR ISSUES – GENERAL FUND

GENERAL FUND REVENUES

Property Tax – The largest revenue source in the General Fund is the ad valorem tax. The certified tax roll submitted by the Denton Central Appraisal District shows an overall decrease of \$23,701,365 or 1.67% from the FY 2008-09 certified roll. This will result in a decrease of \$103,935 in property tax.

The Texas Constitution grants cities the right to levy, assess and collect ad valorem (property) taxes at a rate not to exceed \$2.50 per \$100 of assessed valuation. The City of Corinth's FY 2009-10 tax rate will remain at \$0.57698 per \$100 assessed valuation which is \$1.94 less than the state limit. Additionally, the ad valorem tax rate is comprised of two components. The first is the operations and maintenance component that is used to calculate revenue for the City's General Fund operations. The second component is the debt portion that is used to calculate revenue to pay the City's general debt service obligations. The following table shows the historical trend of property values and tax rates:

	As of 9/30/2006	As of 9/30/2007	As of 9/30/2008	Projected 9/30/2009	Proposed 9/30/2010
Taxable Valuation	\$1,215,046,284	\$1,287,406,176	\$1,372,483,140	\$1,417,615,882	\$1,393,914,517
General Fund Tax Rate	0.43239	0.44739	0.42739	0.43852	0.43852
Debt Service Tax Rate	0.12459	0.10959	0.12959	0.13846	0.13846
Total Tax Rate	\$0.55698	\$0.55698	\$0.55698	\$0.57698	\$0.57698

Sales Tax –The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. Sales tax is the second largest revenue source for 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, quarterly, or annual basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth. For FY 2009-10, the City of Corinth expects to receive \$991,571 in sales tax revenue. This amount represents a decrease of 14% under prior year budget. As always, sales tax revenue is dependent on the local economic conditions and can fluctuate.

Franchise Fees – Another large source of revenue in the General Fund is franchise fees. Typically assessed as a percentage of gross revenues, the purpose of the franchise fees is to provide compensation to the City in return for allowing utilities to access the City's right-of-way. The FY 2009-10 budget includes an anticipated \$978,287 or 2.48% increase in franchise fees from various utilities operating in the City.

Development Related Revenues – As current single family development has slowed, the associated revenues including building permits and inspection fees have decreased substantially. The FY 2009-10 budget reflects a \$90,500 reduction in the estimated revenues.

Fire Service Revenues – In 2008, Lake Dallas, Shady Shores, and Hickory Creek entered into an inter-local agreement with Corinth for fire services. The agreements provide that future year's contributions will be increased by the prior year Consumer Price Index (CPI) for the Dallas/Ft. Worth area plus one percent. The Bureau of Labor Statistics published the D/FW area CPI increase of 1.8% for 2008. The one percent added to the CPI totaled a 2.81% increase. Although, still \$73,474 below the FY 2008-09 contribution amount, the FY 2009-10 budget incorporates the CPI related increase of \$28,575. In total, the FY 2009-10 budget includes an anticipated collection of \$2,155,777 for fire related services.

Interest Earnings – In response to a slowing economy, the Federal Reserve has reduced interest rates over the past year. The lower rates coupled with the use of a portion of the General Fund balance to fund major projects, such as the \$1.8 million in reimbursement resolutions associated with acquisition of the Lake Cities Fire Department, reduced the amount of investable principal and the anticipated interest earnings for FY 2009-10. The FY 2009-10 budget reflects a \$150,000 decrease in estimated interest revenue.

COMPENSATION

One of the highest priorities during the past few budget processes has been employee compensation. With the substantial loss in revenues estimated for FY 2009-10, our current financial condition does not provide the necessary funding for compensation or cost of living adjustments.

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

Health Insurance – In April 2009 the City solicited bids for health insurance. The renewal proposal from our current health provider was a .6% increase in health costs. However, final negotiations netted a 6.5% decrease from our current plan. An alternate health plan design that modifies the coverage to some of the services further decreased the health costs. The new plan changed the city's contribution plan design by shifting 100% of the difference between the core plan and the buy-up plan to the employee's contribution rate. The redevelopment of the health plans and the renewal savings netted a savings of \$364,243.

POSITIONS

Due to funding challenges, the FY 2009-10 budget does not include the addition of full-time positions. The budget does include the following changes:

Police Officers – Departments were asked to reduce their operational expenses by 6%. As part of the Police Department reductions and recommendation of the Police Chief, two police officer positions were frozen for FY 2009-10. The reduction is tied directly to two unfilled vacant police officer positions which have been vacant since May/June 2008. By freezing these two police officers and not hiring new officers, the police department will continue to use overtime to maintain the minimum staffing needs for patrol shifts, to cover holidays, vacations, sick time, and mandatory training.

Crossing Guards – The FY 2009-10 budget includes transferring two part-time crossing guards from the General Fund to the 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. This revenue is shared with the cities within the county according to population. Funds must be used for programs that enhance child safety.

Information Services Intern (Temporary/Seasonal) – The FY 2009-10 budget includes \$17,000 for a temporary/seasonal intern position for the Information Services Division.

COMMUNITY SUPPORT

The City continues to support various community programs. The total funding of \$252,242 is a 8.4% increase over the FY 2008-09 funding levels. The following table shows the historical and the funding levels for FY 2009-10:

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED 2008-09	PROPOSED 2009-10
Lake Cities Library	62,000	63,860	92,992	96,892	96,892
HOA Water Contracts	15,035	92,379	103,966	105,950	105,950
Lake Cities Chamber	0	0	400	400	400
DCTA Dial A Ride	0	6,186	4,706	19,177	46,000
Lake Cities Fireworks	2,500	2,500	2,500	3,000	3,000
Keep Corinth Beautiful	7,200	7,200	7,200	7,200	-
	<u>\$86,735</u>	<u>\$172,125</u>	<u>\$211,764</u>	<u>\$232,619</u>	<u>\$252,242</u>

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

NEW PROGRAM FUNDING

Dispatch Services – The FY 2009-10 budget consolidates the City's Fire and Police dispatch services with Denton County. Historically, the Police Department has received its dispatch services at no cost through Denton County. The original concept of requiring the County to provide law enforcement dispatch services at no charge was designed at a time when most agencies were small in size and prior to the explosive growth that has taken place in Texas. The fee model has become more prevalent statewide with the growth of suburban cities. The FY 2009-10 budget includes \$117,381 for the Police Dispatch Services. Additionally, the budget transfers the Fire Department dispatch services from Highland Village to Denton County for a savings of \$89,686.

Denton Central Transit Authority (DCTA) – DCTA provides transportation service for the elderly and disabled citizens. Since inception in 2005, the use and costs associated with this city sponsored program have increased dramatically. The FY 2009-10 budget includes additional funding of \$40,500.

Information Services – In September 2007, the City issued bonds for the purchase of the Avaya Telephone system. The FY 2009-10 budget includes \$16,000 in annual maintenance support. The budget also includes \$17,000 for a temporary/seasonal intern position for the Information Services Division.

One Time Use of Fund Balance – The FY 2009-10 budget includes an allocation of \$268,500 for the use of fund balance as a one-time resource for two non-recurring costs. Those uses include \$75,000 for building repairs to the Police Department Headquarters and \$193,500 for the City's Comprehensive Plan.

Dept	Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost
Police	Dispatch Services	-	\$ -	\$117,381	\$117,381
Police	Building Repair	-	75,000	-	75,000
Planning	Comprehensive Plan	-	193,500	-	193,500
Info. Serv	Avaya Technical Support	-	-	16,000	16,000
Info. Serv	Temporary/Seasonal	.50	-	17,000	17,000
Non-Dept	DCTA Dial-A-Ride	-	-	40,500	40,500
TOTAL PACKAGES		-	\$268,500	\$190,881	\$459,381

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

UNMET NEEDS

While the FY 2009-10 budget provides the funding to continue our basic services, there have been many identified needs that remain unmet and are not included in the budget. The following table identifies some additional needs necessary to continue services at a desired level, while others reflect the costs for new or enhanced services or programs.

Summary of Unmet Operating Needs

Dept	Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Revenue Increase/ Savings	Total Net Cost
Info Svc	IS Tech Position	1.00		\$73,159	73,159	-	73,159
Info Svc	IS Vehicle - Chevy Tahoe	-	33,000	-	33,000	-	33,000
Police	Replace 4 Patrol Vehicles	-	205,450	-	205,450	-	205,450
Police	Reclass/Police Corporals	-	-	3,744	3,744	-	3,744
Police	Sergeant Position	1.00	-	106,511	106,511	-	106,511
Police	Police Officers (Grant)	5.00	-	419,548	419,548	568,060	(148,512)
Police	Digital Video Camera System	-	14,700	-	14,700	-	14,700
Police	Handheld Radio Replacement	-	21,600	-	21,600	-	21,600
Police	Additional Overtime	-	-	10,000	10,000	-	10,000
Police	Electronic Ticket Writer	-	-	36,061	36,061	-	36,061
Police	Additional Training	-	-	4,000	4,000	-	4,000
Police	Additional Dues & Subscriptions	-	-	2,170	2,170	-	2,170
Police	Additional Public Relations	-	-	1,000	1,000	-	1,000
Police	Additional Tools & Equipment	-	-	900	900	-	900
Police	Additional Advertising	-	-	1,000	1,000	-	1,000
Police	Police Clerk	1.00	-	69,648	69,648	-	69,648
Police	Increase in Building Repairs	-	-	500	500	-	500
Animal Control	Replace 3/4 Ton Truck	-	23,000	-	23,000	-	23,000
Fire	Replace 2002 Vehicle	-	45,000	-	45,000	-	45,000
Fire	Defibrillators Replacement	-	72,598	-	72,598	-	72,598
Fire	Rescue Supplies & Equip.	-	72,070	-	72,070	-	72,070
Fire	Mechanic for FD Fleet	1.00	83,245	106,200	189,445	-	189,445
Fire	Radio Replacement & Upgrade	-	20,750	-	20,750	-	20,750
Fire	Fire Headquarter Upgrades	-	20,000	-	20,000	-	20,000
Fire	EOC Upgrades	-	9,700	-	9,700	-	9,700
Fire	Emergency Mgmt Intern	-	-	2,700	2,700	-	2,700
Fire	Fire Headquarters Upgrades	-	10,000	-	10,000	-	10,000
Fire	Back Up Generator	-	39,000	1,200	40,200	-	40,200
Streets	Maintenance Workers	2.00	-	106,504	106,504	-	106,504
Fleet Svc	A.C. Recovery Machine	-	7,000	-	7,000	2,500	4,500
Fleet Svc	Brake Lathe Machine	-	10,000	-	10,000	1,200	8,800
Muni. Court	Municipal Court Clerk	1.00	-	59,653	59,653	-	59,653
Parks	Right-of Way Maint. Worker	1.00	-	55,919	55,919	-	55,919
Parks	Parks Maint. Worker	1.00	-	55,919	55,919	-	55,919
Parks	Right-of-Way Crew Leader	1.00	-	66,353	66,353	-	66,353
TOTAL UNMET NEEDS		15.00	\$687,113	\$1,182,689	\$1,869,802	\$571,760	\$1,298,042

MAJOR ISSUES – DEBT SERVICE FUND

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

Property Tax – Current tax revenues proposed to cover the debt service obligations are projected to be \$1,930,014. Additional contributions into the debt service fund total \$25,756. This includes a transfer from the Utility Fund of \$18,135 for their share of the debt service on certificates of obligation, which are budgeted in the Water/Wastewater Operating Fund; a transfer from the Storm Drainage Fund of \$1,296 for their share of the debt service on certificates of obligation, which are budgeted in the Storm Drainage Fund; and a transfer from the Public Utility District Fund of \$6,325 for the reimbursement of the 1995 Certificates of Obligation.

Obligations to be paid out of the debt service fund total \$2,350,550 (including fees) leaving a projected fund balance of \$405,174. The following table shows the historical trend of debt service revenues, expenditures, and use of fund balance.

	As of 9/30/2006	As of 9/30/2007	As of 9/30/2008	Projected 9/30/2009	Proposed 9/30/2010
Beginning Fund Balance	\$1,811,859	\$1,259,957	\$1,441,649	\$1,130,120	\$760,702
Ad Valorem Taxes	1,514,397	1,410,128	1,776,294	1,962,831	1,930,014
Misc. Revenues	30,133	73,123	57,506	33,169	0
Interest Income	0	61,910	5,730	25,500	0
Transfers In	20,880	15,082	0	19,342	25,756
Debt Service	2,024,890	1,353,214	2,146,052	2,405,260	2,325,550
Agent Fees	92,422	25,337	5,007	5,000	25,000
Use of Fund Balance	551,902	0	311,529	369,418	394,780
Ending Fund Balance	<u>\$1,259,957</u>	<u>\$1,441,649</u>	<u>\$1,130,120</u>	<u>\$760,702</u>	<u>\$365,922</u>

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 5 years. The FY 2008-09 budget incorporated the 5th year's increase to \$5.00 per month effective October 1, 2008. The estimated fee revenues cover the annual costs of drainage operations and maintenance, as well as a portion of the debt service payments for the bonds issued in 2007 for drainage projects. The FY 2009-10 budget includes a transfer from the interest earned on the bonds issued in 2007 to offset the debt service obligations for drainage projects. The revenue from the storm drainage fee is not sufficient to cover the estimated capital improvement costs identified for future years. The funding for these projects will be absorbed by the General Fund.

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, fire, and general government facilities. The Utility CIP includes projects that benefit the City's enterprise funds such as Water, Wastewater, and Drainage

Part of the Comprehensive Plan process involves a review and update of the City's water, wastewater, street and drainage impact fees. This review is required every five years and includes the revision of growth projections, changes in land use assumptions, and the scheduling of a five year Capital Improvement infrastructure program. The FY 2009-10 budget includes projects currently scheduled through FY 2013-14. As the impact fee update is completed some of the projects may shift and additional projects for the fifth year (FY 2013-14) will be identified.

Due to the economic pressures, in March 2009, the City Council postponed the issuance of FY 2008-09 bonds. To reflect changing priorities, staff is redeveloping the Comprehensive Plan. Table 1 below summarizes the Five Year Capital Improvement Program and Table 2 summarizes identified needs that remain unmet and are not included in the budget.

Table 1: Five Year Capital Improvement Program

	2009-10	2010-11	2011-12	2012-13	2013-14	Total
Water	0	3,117,000	190,000	570,000	4,873,000	8,750,000
Wastewater	0	1,786,000	0	0	0	1,786,000
Drainage	0	1,005,000	445,000	0	1,140,000	2,590,000
Fire	890,000	392,000	0	100,000	820,000	2,202,000
Streets	0	2,244,000	2,142,000	0	0	4,386,000
	\$890,000	\$8,544,000	\$2,777,000	\$670,000	\$6,833,000	\$19,714,000

Table 2: Capital Improvement Program Unmet Needs

	Debt	O&M	Total Cost	Tax Rate Impact		
				Debt	O&M	Total
New Fire Station/Equipment	\$3,275,000	\$1,560,000	\$4,835,000	.022	.011	.133
Ladder Fire Truck	850,000	-	850,000	.008	-	.008
Training/Main. Facility	400,000	-	400,000	.001	-	.001
Police Facility	7,000,000	50,000	7,050,000	.043	.004	.047
Heavy Rescue Truck-Fire	600,000	0	600,000	-	-	(1)
	\$12,125,000	\$1,610,000	13,735,000	.074	.115	.189

(1) Vehicle potentially used by several cities/counties. At the time of purchase equitable financing is to be determined.

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 approved by voters in the May 10, 2008 election.

The FY 2009-10 budget projects the sales tax will generate \$246,820. This amount represents a decrease of 14% under prior year budget. Additionally, no expenditures are budgeted for FY 2009-10. All projects are postponed pending the development of the Capital Improvement Program. As the fiscal year progresses the FY 2009-10 budget may be amended to allocate the expenditures in compliance with state law governing the use of street maintenance sales tax.

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 goes into effect January 1, 2010. The FY 2009-10 budget incorporates an increase in the estimated sales tax collections to reflect the change in state statute concerning the tax on residential gas and electric services. The FY 2009-10 budget projects the sales tax will generate \$226,100. This amount represents an increase of 1.57% over prior year budget. The budget includes funding for three police officers, eliminates the transfer to the general fund for the emergency coordinator position, and transfers insurance expenses to the Police operating budget and Child Advocacy Center support to the Child Safety Program Fund.

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 FY 2009-10 budget projects the sales tax will generate \$471,372. This amount represents a decrease of 18% under prior year budget. Additionally, the budget includes expenditures of \$471,372 for the promotion and retention of high quality development in all parts of the City, and ongoing improvement in the quality of life for its citizens. The Economic Development Corporation Board of Directors approved the budget on July 6, 2009.

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 \$36,000 for FY 2009-10. Due to the recent downturn in the economy and the unknown impact to the local hotel industry, the associated expenditures are not included in the budget. As the year progresses and actual rentals and receipts can be verified, the FY 2009-10 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 2009-10 budget includes funding of \$8,419 for two part time crossing guards and \$10,000 for Child Advocacy Center support.

Municipal Court Security Fund - The Municipal Court Security Fund was created by state statute (Code of Criminal Procedures 102.017). The Municipal Court Security Fee is a court cost of \$3.00 that is imposed on each case in which a defendant is convicted or placed on deferred disposition. The fund is restricted to provide security related services and improvements to buildings that house the Municipal Court. The FY 2009-10 budget projects revenues of \$15,000. Additionally, the budget includes a \$15,000 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 2009-10 budget includes revenues of \$18,700. Additionally, no expenditures are budgeted for FY 2009-10. As the year progresses the FY 2009-10 budget may be amended to allocate the expenditures in compliance with state law.

Public Improvement District Fund - The Public Improvement District was established by City Ordinance 95-10-19-16 for street and drainage improvements in the Amity Village subdivision. As part of the PID, the homeowners in the district agreed to pay the cost of improvements. The City issued Certificates of Obligation Bonds in 1995 for \$430,000 to fund the projects and placed liens on the properties located in the PID. Total collections were committed to pay principal and interest payments of the bonds. As payments are received, they are transferred to the Debt Service Fund. The FY 2009-10 budget includes a transfer of \$6,325 to the Debt Service Fund.

Police Confiscation Fund - The Police Confiscation Fund was established to account for all money and property seized by the Corinth Police Department while involved in or used in the commission of certain types of drug and criminal activities, and subsequently awarded by court order to the Police Department for law enforcement purposes. For FY 2009-10, these funds will be used for various operational expenditures as allowed by state statute.

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 2009-10 budget suspends the annual contribution from the general fund as there are adequate fund reserves to operate this program for this budget year.

Vehicle & Equipment Replacement Fund - This fund is used to manage the purchase of the City vehicles and equipment in a manner that will not create an undo 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. Due to funding challenges, the budget does not include allocations from the General Fund for FY 2009-10. The budget does include a

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

transfer of \$51,463 from the Utility Fund. Additionally, the FY 2009-10 budget does not include the replacement or purchase of vehicles or equipment.

Impact Fees - Impact fees are paid by developers for construction of water, wastewater, Roadway, and Drainage Projects. Impact fees are restricted by law for use only on projects deemed necessary for development by an impact fee study which establishes fees appropriate to fund identified projects. The City must undertake an impact fee study update every five years to reevaluate the fees levied and adjust them as necessary. The following table shows the FY 2009-10 impact fee allocation to 2007 Bond Projects.

2007 Bond Projects	Water/WW CIP	Roadway Impact Fees	Water Impact Fees	Wastewater Impact Fees	Total
Church Drive	-	\$682,644	\$280,388	-	\$963,032
Westside Lift Station Expansion	282,414	-	-	-	282,414
Lynchburg	-	-	-	330,103	330,103
Lake Sharon	526,539	-	326,395	-	852,934
	<u>\$808,953</u>	<u>\$682,644</u>	<u>\$606,783</u>	<u>\$330,103</u>	<u>\$2,428,483</u>

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 FY 2009-10 budget includes a rate increase for water and wastewater services. The recommended increase is consistent with the planned rate increase as adopted by ordinance in FY 2006-07. The rates allow the utility to recover total revenues of approximately \$11,396,420, which will meet the total budgeted expenditures of approximately \$11,080,387.

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 2006 which resulted in the adoption of a five-year financial plan (Financial Plan) and corresponding rate increases for the City. In 2009, WRM assisted the City in its continual financial planning process through the performance of an annual update of the rate analysis. The update consisted of assessing the performance of the FY 2008-09 water and wastewater rates, and also projected the potential performance of the future rate increases, based on recent trends.

WRM has identified a key influence that has affected the Enterprise Fund's overall financial performance compared to the original Rate Study, which changes the total debt service requirements of the utility. The original rate study identified future debt service requirements which would be incurred by the City in order to achieve the City's capital improvement plan. Since that time, the City has adjusted the original CIP plan to account for timing required through the City's Impact Fee Capital Improvement requirements, and to further coordinate with necessary street repairs. Therefore, the City's actual debt service for FY 2009-10 is slightly different from what was proposed in the Original Rate Study.

Water Rates

The update performed by WRM indicated that the previously planned and adopted rate increase for FY 2009-10 is sufficient to allow the City to meet its projected revenue requirements. The recommended water rates for FY 2009-10 are listed below; the FY 2009-10 budget reflects these rates, as outlined in Figures 1 – 3.

Figure 1: Proposed Minimum Bill

	2009	Proposed 2010
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

	2009	Proposed 2010
0-10,000 Gallons	\$ 2.57	\$ 3.20
10,001-25,000 Gallons	\$ 4.57	\$ 5.20
25,001-50,000 Gallons	\$ 6.57	\$ 7.20
50,001 and Up	\$ 8.57	\$ 9.20

Figure 3: Proposed Commercial Volumetric Rates

	2009	Proposed 2010
0-50,000 Gallons	\$ 3.67	\$ 4.51
50,001 and Up	\$ 4.67	\$ 5.51

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

Wastewater Rates

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

Figure 4: Proposed Wastewater Rates

	2009	Proposed 2010
Minimum Bill	\$ 21.39	\$ 21.39
Volumetric Rate	\$ 4.60	\$ 4.89

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

NEW PROGRAM FUNDING

FM 2181 Utility Relocation/Design– The City will need to relocate the existing water and sewer lines within the current and proposed right-of-way. The first phase of the project is for design and right-of-way acquisition. TXDOT has projected they will begin reconstruction and widening of FM2191 in 2010. The FY 2009-10 budget includes the use of water operating funds of \$250,000 and wastewater operating funds of \$250,000.

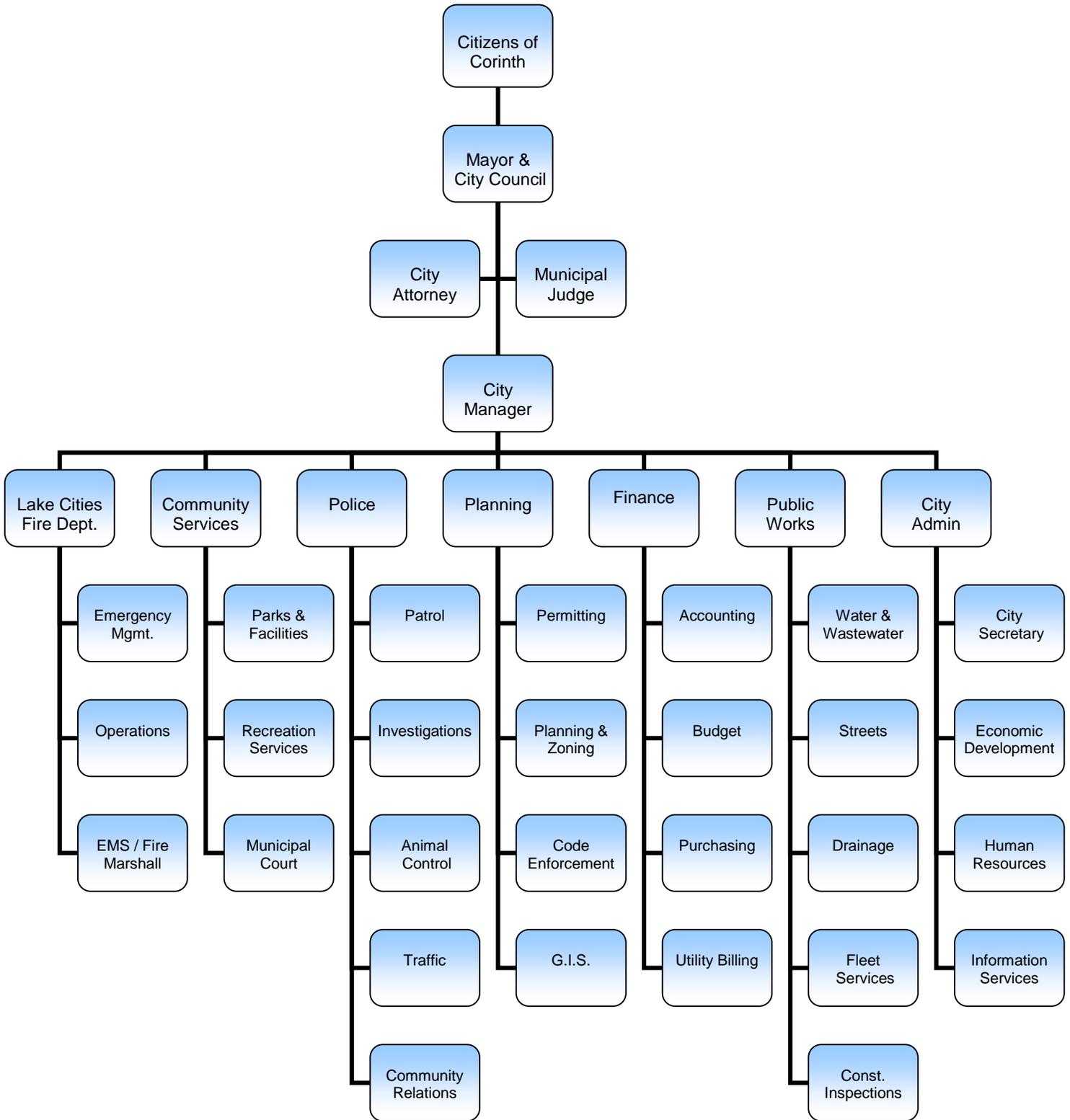
Parkridge (FM2181 to Meadowview) – This project provides for the construction of a 41 ft. wide concrete street section with curb, gutter, and sidewalks. This project runs from FM 2181 north to the improved section of Parkridge Street in the Taylor Ridge development. The FY 2009-10 budget includes the use if water operating funds of \$30,000 and wastewater operating funds of \$30,000.

Equipment– The FY 2009-10 budget includes an allocation of \$210,000 for the purchase of equipment. Those purchases include \$130,000 for a Sewer Line Camera and \$80,000 for new Wastewater Meters.

Dept	Package Title	One-Time Cost	On-Going Cost	Total Cost
Water	FM2181 Utility Relocation/Design	\$250,000	-	\$250,000
Water	Parkridge	30,000	-	30,000
Wastewater	FM 2181 Utility Relocation/Design	250,000	-	250,000
Wastewater	Parkridge	30,000	-	30,000
Wastewater	Sewer Line Camera	130,000	-	130,000
Wastewater	Meters	80,000	-	80,000
TOTAL PACKAGES		\$770,000	-	\$770,000

ORGANIZATIONAL CHART

As of October 1, 2009

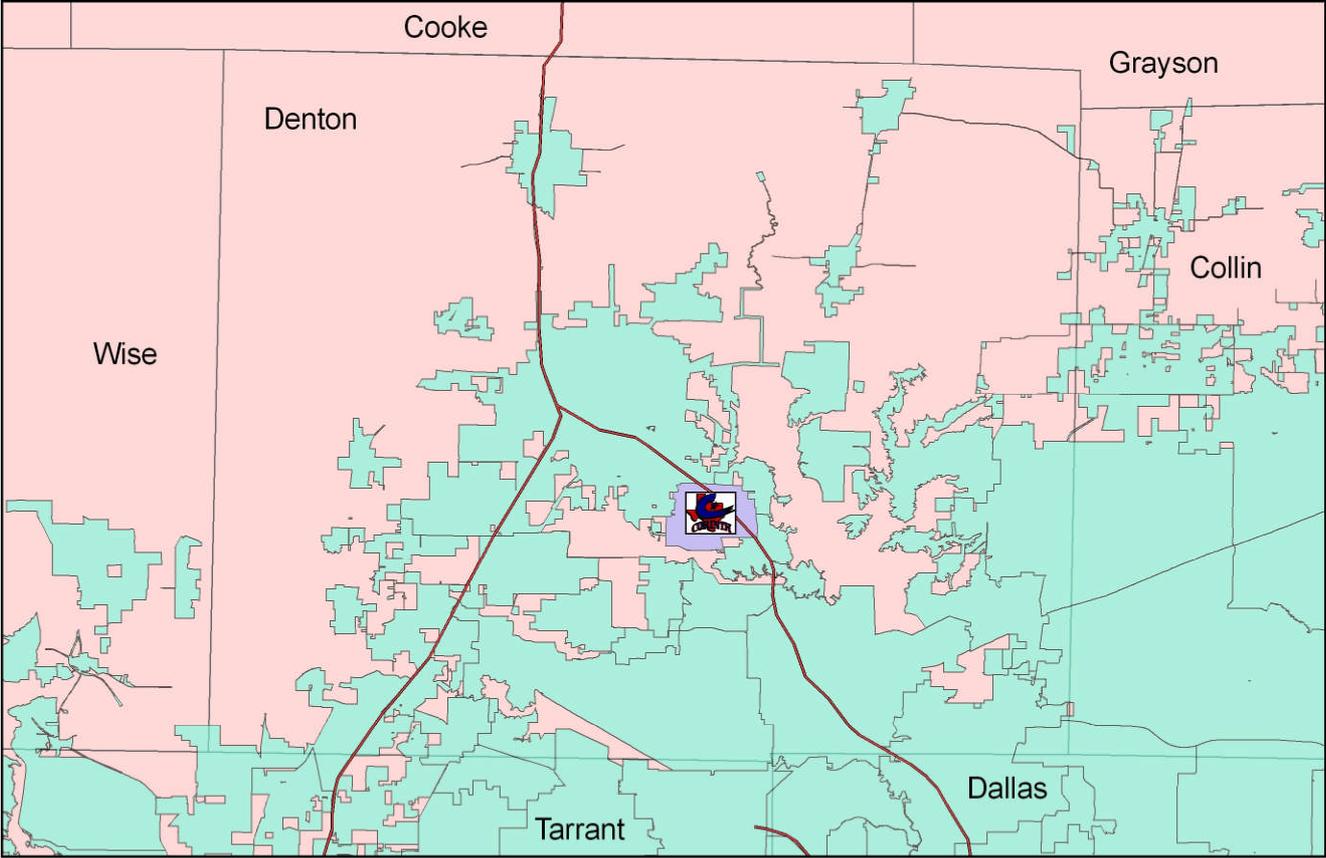
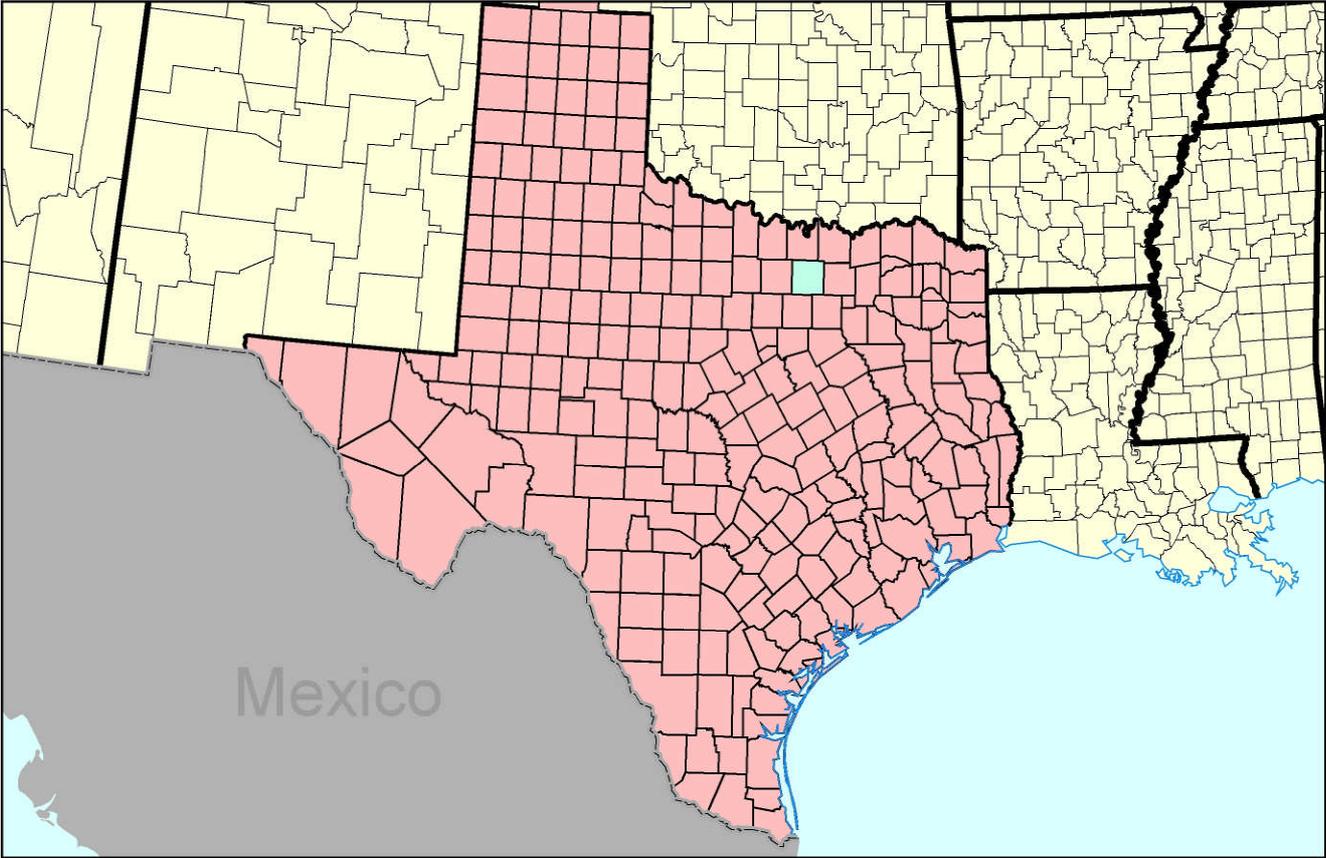




**BUDGET CALENDAR
FOR 2009–2010**

February 12	Thursday	City Council Budget Workshop
February 26	Thursday	City Council CIP Workshop
March 5	Thursday	Budget Kick-Off
March 26	Thursday	Department Budgets & Estimates due to Budget Office
May 7	Thursday	City Council CIP Workshop
June 17	Wednesday	City Council Budget Workshop
July 25	Friday	Certified appraisal roll due from Denton Central Appraisal District
July 28	Tuesday	City Council Budget & CIP Workshop
August 1	Saturday	Proposed budget and CIP submitted to City Council and placed on file with City Secretary Submission of certified appraisal roll Submission of ad valorem effective and rollback tax rates to City Council Submission of certified ad valorem collection rate to City Council
August 6	Thursday	City Council meets to discuss tax rate Vote to consider a proposal for a tax increase Take record vote and schedule public hearing Publish Effective and Rollback tax rates, statement and schedules Publish "Notice of hearing on Budget" <i>(at least 10 days prior to hearing)</i>
August 13	Thursday	City Council Budget Discussions Publish "Notice of Public Hearing on Tax Increase" in paper <i>(at least 7 days before public hearings)</i>
August 20	Thursday	First public hearing on tax increase
September 3	Thursday	Second public hearing on tax increase <i>(Schedule and announce meeting to adopt tax rate 3-14 days from this date)</i> Public hearing on budget
September 10	Thursday	City Council Budget Discussions Publish "Notice of Vote Tax Rate Increase" to adopt tax rate <i>(at least seven (7) days before meeting)</i>
September 17	Thursday	City Council adopts Annual Program of Services City Council adopts Capital Improvement Program budget City Council approves tax rate City Council approves the 2009 tax roll City Council adopts increase in tax rate <i>(must adopt tax rate before September 30 or 60 days after receiving certified appraisal roll, whichever is later and not more than fourteen (14) days from the second public hearing)</i>

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



PROFILE OF CORINTH

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

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

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

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

The region possesses a varied manufacturing and industrial base that has added to the relative stability of the unemployment rate with approximately half of the local workforce employed in management, professional, and related occupations. Figures from the Texas Workforce Commission indicate a local unemployment rate (Denton County) of 4.5 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 2009–2010 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 5-year forecast workshop allows the City Council to express policy guidelines for use in future budget development.

2. **The Manager's Message –**

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

3. **The Proposed Budget -**

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

4. **The Adopted Budget -**

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

THE BUDGET PROCESS

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

1. Long Range Financial Forecast

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

2. Revenue Projection

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

3. Proposed Budget Analysis/Compilation

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

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

4. Proposed Budget Development

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

5. City Council Budget Study

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

6. Public Hearing/Budget Adoption

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

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

7. Compilation of Adopted Budget/Budget Maintenance

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

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

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

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 Fund type are: General Fund, Recreation Fund, and the General Debt Service Fund. The Proprietary Fund types are: Utility Fund, and Storm Drainage Utility Fund. The Special Revenue Fund type 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 Fund, Municipal Court Technology Fund, Municipal Court Security Fund, Public Improvement District 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 Polices**

- 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 FY 2009-10 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 decreased 1.67%. The FY 2009-10 budget includes a property tax rate of .57698 per \$100 appraised values. The General fund long-term plan assumes that for fiscal years 2010-2014 property values increase from 0% to 3% starting in FY 2011-12.
- 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, 2009, the City of Corinth expects to receive \$991,571 in sales and use tax revenue. This amount represents a 2.3% increase over the FY 2007-08 actual collections. Sales tax is forecasted at 3% growth for FY 2010-14.
- In February 2007, the City began an active investment program in accordance with all applicable Texas statutes, the City's Investment Policy and any other approved, written administrative procedures. The City's investment portfolio is designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the City. Fiscal year 2008-2009 assumes a decrease of \$132,000 in interest income. This amount represents a 50% decrease from the prior year estimates due to the downturn in the economy. Investment income is estimated at 3% growth for FY 2010-14.
- All other revenues during the planning horizon are expected to increase 2% annually.
- The majority of the General Fund's expenditures are associated with employee compensation; almost 72% of the FY 2009-10 budget is allocated for this area and does not include a cost of living adjustment. Future years project average annual cost of living increases of 2% with staffing remaining constant.

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

**CONSOLIDATED BUDGET SUMMARY BY FUND
2009-10**

RESOURCES	General Fund	Debt Service Fund	Utility Fund	Storm Drainage Fund	Economic Dev. Corp.	Street Maint. Fund	Crime Control	Special Revenue	TOTAL
Ad Valorem Taxes	\$ 6,276,594	\$ 1,930,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,206,608
Sales Tax	996,296	-	-	-	471,372	246,820	226,100	-	1,940,588
Hotel Tax	-	-	-	-	-	-	-	36,000	36,000
Franchise Fees	984,287	-	-	-	-	-	-	-	984,287
Fees & Permits	270,525	-	213,100	528,000	-	-	-	-	1,011,625
Fines & Forfeitures	599,800	-	-	-	-	-	-	33,700	633,500
Fire Services	2,155,777	-	-	-	-	-	-	-	2,155,777
Recreation Fees	233,745	-	-	-	-	-	-	-	233,745
Chgs for Services	1,021,222	-	-	-	-	-	-	-	1,021,222
Interest Income	135,000	-	15,000	1,250	21,050	2,000	-	-	174,300
Grants	70,000	-	-	-	-	-	-	16,000	86,000
Miscellaneous	107,750	-	34,800	-	-	-	-	6,500	149,050
Transfers	67,975	25,756	121,882	142,490	-	-	-	-	358,103
Water Fees	-	-	6,216,097	-	-	-	-	-	6,216,097
Wastewater Fees	-	-	3,912,041	-	-	-	-	-	3,912,041
Garbage Fees	-	-	883,500	-	-	-	-	-	883,500
TOTAL REVENUES	\$ 12,918,971	\$ 1,955,770	\$ 11,396,420	\$ 671,740	\$ 492,422	\$ 248,820	\$ 226,100	\$ 92,200	\$ 28,002,443
Use of Fund Balance	268,500	394,780	-	-	-	-	-	-	663,280
TOTAL RESOURCES	\$ 13,187,471	\$ 2,350,550	\$ 11,396,420	\$ 671,740	\$ 492,422	\$ 248,820	\$ 226,100	\$ 92,200	\$ 28,665,723

EXPENDITURES	General Fund	Debt Service Fund	Utility Fund	Storm Drainage Fund	Economic Dev. Corp.	Street Maint. Fund (1)	Crime Control	Special Revenue	TOTAL
Wages & Benefits	\$ 9,544,999	\$ -	\$ 1,346,082	\$ 146,429	\$ 117,494	\$ -	\$ 190,340	\$ 8,419	\$ 11,353,763
Professional Fees	645,499	-	1,077,004	47,201	16,681	-	-	-	1,786,385
Supplies	568,372	-	211,726	28,237	5,500	-	-	4,200	818,035
Utilities/Comm.	568,491	-	5,447,824	5,255	3,400	-	-	100	6,025,070
Vehicles/Fuel	290,453	-	42,825	6,910	-	-	-	-	340,188
Maint. & Contracts	701,287	-	159,843	55,172	55,004	-	-	1,500	972,806
Training	102,123	-	21,730	7,965	16,500	-	-	-	148,318
Operations	473,430	-	764,075	106,956	191,275	-	-	15,000	1,550,736
Debt Service	-	2,325,550	1,116,700	242,615	-	-	-	-	3,684,865
Capital Outlay	292,817	25,000	892,578	25,000	86,568	-	-	21,325	1,343,288
TOTAL EXPENDITURES	\$ 13,187,471	\$ 2,350,550	\$ 11,080,387	\$ 671,740	\$ 492,422	\$ -	\$ 190,340	\$ 50,544	\$ 28,023,454

(1) No expenditures are budgeted for FY 2009-10. All projects are postponed pending the development of the capital improvement program.

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

**BUDGET RESOURCE & EXPENDITURE SUMMARY
2009-10**

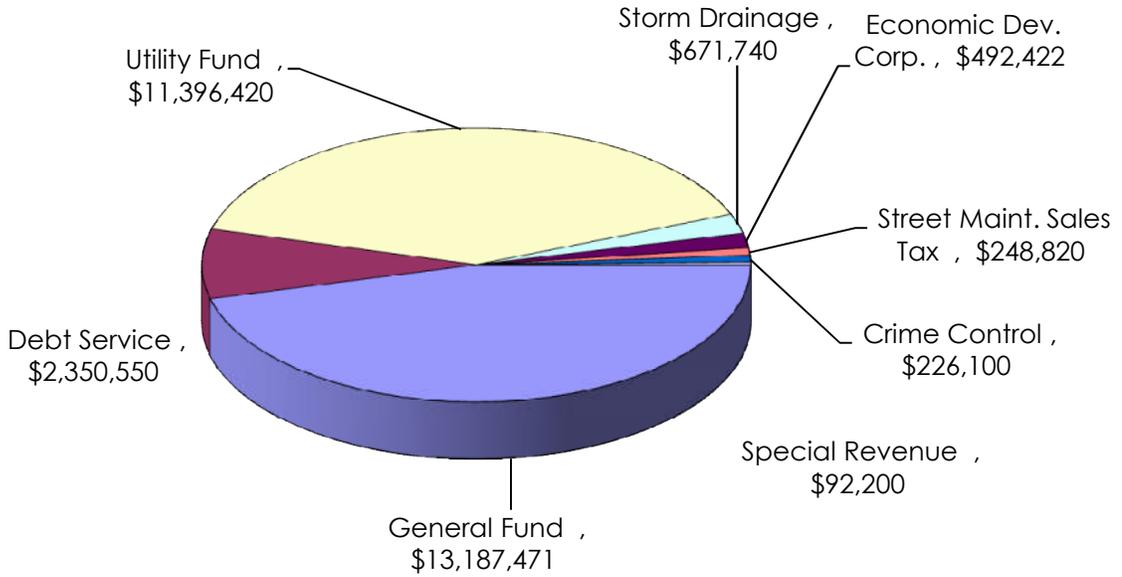
RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
General Fund	\$ 13,868,053	\$ 13,933,114	\$ 13,062,434	\$ 13,974,773	\$ -	\$ -	\$ 13,187,471
Debt Service	2,146,641	2,430,260	2,410,260	2,350,550	-	-	2,350,550
Utility Fund	11,180,974	10,670,975	11,324,609	11,396,420	-	-	11,396,420
Storm Drainage	717,700	563,047	563,047	671,740	-	-	671,740
Economic Dev. Corp.	742,421	594,844	991,174	492,422	-	-	492,422
Street Maint. Sales Tax	415,000	705,100	244,080	248,820	-	-	248,820
Crime Control	324,719	255,034	193,872	226,100	-	-	226,100
Special Revenue	72,981	80,000	45,185	92,200	-	-	92,200
TOTAL RESOURCES	\$ 29,468,490	\$ 29,232,374	\$ 28,834,661	\$ 29,453,025	\$ -	\$ -	\$ 28,665,723

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
General Fund	\$ 13,868,053	\$ 13,933,114	\$ 13,062,434	\$ 13,974,773	\$ (1,246,683)	\$ 459,381	\$ 13,187,471
Debt Service	2,146,641	2,430,260	2,410,260	2,350,550	-	-	2,350,550
Utility Fund	11,069,279	10,471,909	10,240,521	10,372,416	(62,029)	770,000	11,080,387
Storm Drainage	500,455	563,047	563,047	671,740	-	-	671,740
Economic Dev. Corp.	742,421	542,514	361,736	492,422	-	-	492,422
Street Maint. Sales Tax	415,000	705,100	30,000	-	-	-	-
Crime Control	324,719	255,034	192,769	190,340	-	-	190,340
Special Revenue	7,346	-	2,519	42,125	-	8,419	50,544
TOTAL EXPENDITURES	\$ 29,073,914	\$ 28,900,978	\$ 26,863,286	\$ 28,094,366	\$ (1,308,712)	\$ 1,237,800	\$ 28,023,454

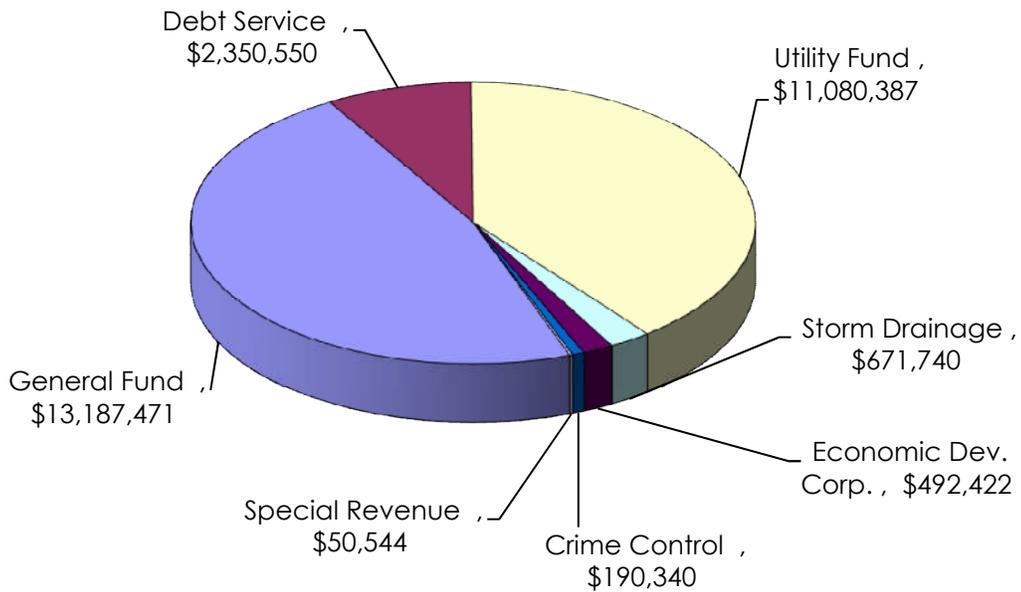
**CITY OF CORINTH, TEXAS
ANNUAL PROGRAM OF SERVICES**

**BUDGET RESOURCE & EXPENDITURE SUMMARY
2009-10**

**RESOURCES
\$28,665,723**



**EXPENDITURES
\$28,023,454**



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

**PROJECTED APPROPRIABLE
FUND BALANCES
2009-10**

CATEGORY	APPROPRIABLE FUND BALANCE [1] 10-1-08	ESTIMATED REVENUES 2008-09	ESTIMATED EXPENDITURES 2008-09	PROJECTED APPROPRIABLE FUND BALANCE [1] 9-30-09
General Fund	\$ 4,744,934	\$ 13,048,085	\$ 13,062,434	\$ 4,730,585
General Debt Service Fund ^[2]	1,130,120	2,040,842	2,410,260	760,702
Utility Fund	574,766	11,324,609	10,240,521	1,658,854
Storm Drainage Utility Fund	229,358	526,705	563,047	193,016
Economic Development Fund	1,444,588	991,174	361,736	2,074,026
Street Maintenance Fund	369,504	244,080	30,000	583,584
Crime Control & Prevention District	125,617	193,872	192,769	126,720
	\$ 8,618,887	\$ 28,369,367	\$ 26,860,767	\$ 10,127,487

CATEGORY	PROJECTED APPROPRIABLE FUND BALANCE [1] 9-30-09	ADOPTED BUDGETED REVENUES 2009-10	ADOPTED BUDGETED EXPENDITURES 2009-10	PROJECTED APPROPRIABLE FUND BALANCE [1] 9-30-10
General Fund	\$ 4,730,585	\$ 12,918,971	\$ 13,187,471	\$ 4,462,085
General Debt Service Fund ^[2]	760,702	1,955,770	2,350,550	365,922
Utility Fund	1,658,854	11,396,420	11,080,387	1,974,887
Storm Drainage Utility Fund	193,016	671,740	671,740	193,016
Economic Development Fund	2,074,026	492,422	492,422	2,074,026
Street Maintenance Fund	583,584	248,820	-	832,404
Crime Control & Prevention District	126,720	226,100	190,340	162,480
	\$ 10,127,487	\$ 27,910,243	\$ 27,972,910	\$ 10,064,820

[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, TEXAS
ANNUAL PROGRAM OF SERVICES**

**Staffing Summary
2009-10**

PERSONNEL Full Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
City Administration	3.00	3.00	3.00	3.00	-	-	3.00
Legal	1.00	1.00	1.00	1.00	-	-	1.00
Human Resources	3.00	3.00	3.00	3.00	-	-	3.00
Information Services ⁽¹⁾	2.00	2.00	2.00	2.00	-	0.50	2.50
Administrative Services	9.00	9.00	9.00	9.00	-	0.50	9.50
Police ⁽²⁾	31.00	31.00	31.00	31.00	(1.00)	-	30.00
Animal Control	1.50	1.50	1.50	1.50	-	-	1.50
Lake Cities Fire Department	41.00	41.00	41.00	41.00	-	-	41.00
Public Safety Services	73.50	73.50	73.50	73.50	(1.00)	-	72.50
Streets	7.00	7.00	7.00	7.00	-	-	7.00
Fleet Maintenance	2.00	2.00	2.00	2.00	-	-	2.00
Public Works Services	9.00	9.00	9.00	9.00	-	-	9.00
Community Development	5.00	6.00	6.00	6.00	-	-	6.00
Planning	5.00	4.00	4.00	4.00	-	-	4.00
Code Enforcement	1.00	-	-	-	-	-	-
Planning & Development	11.00	10.00	10.00	10.00	-	-	10.00
Municipal Court	4.00	4.00	4.00	4.00	-	-	4.00
Parks	17.00	17.00	17.00	17.00	-	-	17.00
Leisure Services	1.30	1.30	1.30	1.30	-	-	1.30
Community Services	22.30	22.30	22.30	22.30	-	-	22.30
Finance	7.00	7.00	7.00	7.00	-	-	7.00
Finance Services	7.00	7.00	7.00	7.00	-	-	7.00
TOTAL GENERAL FUND	131.80	130.80	130.80	130.80	(1.00)	0.50	130.30
PERSONNEL Full Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Water	11.98	11.98	11.98	11.98	-	-	11.98
Wastewater	11.02	11.02	11.02	11.02	-	-	11.02
Utility Billing	3.00	3.00	3.00	3.00	-	-	3.00
TOTAL UTILITY FUND	26.00	26.00	26.00	26.00	-	-	26.00
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 ⁽²⁾	-	-	-	-	-	0.34	0.34
TOTAL OTHER FUNDS	8.00	8.00	8.00	8.00	-	0.34	8.34
TOTAL ALL FUNDS	165.80	164.80	164.80	164.80	(1.00)	0.84	164.64

(1) The FY 2009-10 budget includes the addition of a temporary/seasonal intern position.

(2) The Crossing Guard positions were transferred to the Child Safety Program Fund, and 2 police officer positions were frozen for FY 2009-10.

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

**GENERAL FUND
RESOURCE & EXPENDITURE SUMMARY
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Ad Valorem Taxes	\$ 6,000,537	\$ 6,380,529	\$ 6,344,500	\$ 6,276,594	\$ -	\$ -	\$ 6,276,594
Sales Tax	1,046,958	1,157,714	974,211	996,296	-	-	996,296
Franchise Fees	894,191	954,657	952,377	984,287	-	-	984,287
Fees & Permits	400,376	361,050	328,494	270,525	-	-	270,525
Fines & Forfeitures	670,526	660,643	631,450	599,800	-	-	599,800
Fire Services	1,549,390	2,149,447	2,059,018	2,155,777	-	-	2,155,777
Recreation Fees	121,403	194,910	143,650	233,745	-	-	233,745
Charges for Srvs.	967,481	1,124,544	1,124,544	1,021,222	-	-	1,021,222
Interest Income	335,205	285,000	151,425	135,000	-	-	135,000
Grants	234,353	107,615	106,115	70,000	-	-	70,000
Miscellaneous	99,963	118,250	132,301	107,750	-	-	107,750
Transfers	107,346	100,000	100,000	67,975	-	-	67,975
TOTAL REVENUES	\$ 12,427,728	\$ 13,594,359	\$ 13,048,085	\$ 12,918,971	\$ -	\$ -	\$ 12,918,971
Use of Fund							
Balance	1,440,325	338,755	14,349	1,055,802	-	-	268,500
TOTAL RESOURCES	\$ 13,868,053	\$ 13,933,114	\$ 13,062,434	\$ 13,974,773	\$ -	\$ -	\$ 13,187,471

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES (1)	2009-10 ADOPTED
Wages & Benefits	\$ 8,377,146	\$ 9,834,645	\$ 9,227,595	\$ 10,266,519	\$ (738,520)	\$ 17,000	\$ 9,544,999
Professional Fees	660,181	1,059,323	1,017,129	747,037	(101,538)	-	645,499
Supplies	540,571	593,475	530,777	643,107	(74,735)	-	568,372
Utilities/Comm.	487,599	564,133	566,858	589,191	(20,700)	-	568,491
Vehicles/Fuel	372,957	539,291	494,654	329,813	(39,360)	-	290,453
Maint. & Contracts	296,760	644,356	579,106	753,450	(169,544)	117,381	701,287
Training	106,221	141,127	150,783	158,473	(56,350)	-	102,123
Operations	1,021,773	431,197	429,216	450,866	(33,936)	56,500	473,430
Capital Outlay	2,004,843	125,567	66,316	36,317	(12,000)	268,500	292,817
TOTAL EXPENDITURES	\$ 13,868,053	\$ 13,933,114	\$ 13,062,434	\$ 13,974,773	\$ (1,246,683)	\$ 459,381	\$ 13,187,471

Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Admin. Services ⁽²⁾	9.00	9.00	9.00	9.00	-	0.50	9.50
Police Dept ⁽³⁾	32.50	32.50	32.50	32.50	(1.00)	-	31.50
Fire Dept	41.00	41.00	41.00	41.00	-	-	41.00
Public Works	9.00	9.00	9.00	9.00	-	-	9.00
Planning & Dev.	11.00	10.00	10.00	10.00	-	-	10.00
Community Srvs.	22.30	22.30	22.30	22.30	-	-	22.30
Finance Services	7.00	7.00	7.00	7.00	-	-	7.00
TOTAL PERSONNEL	131.80	130.80	130.80	130.80	(1.00)	0.50	130.30

(1) The FY 2009-10 budget includes \$16,000 for Avaya Technical Support and \$17,000 for a temporary/seasonal intern position in Information Services, \$117,381 for Police Dispatch services, \$75,000 for Police Headquarters building repair, \$193,500 for the Comprehensive Plan in the Planning dept, and \$40,500 for DCTA Dial-a-Ride.

(2) The FY 2009-10 budget includes the addition of a temporary/seasonal intern position.

(3) The Crossing Guard positions were transferred to the Child Safety Program Fund, and 2 police officer positions were frozen for FY 2009-10.

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

**GENERAL DEBT SERVICE FUND
RESOURCE & EXPENDITURE SUMMARY
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Ad Valorem Taxes	\$ 1,828,997	\$ 1,962,831	\$ 1,996,000	\$ 1,930,014	\$ -	\$ -	\$ 1,930,014
Interest Income	10,512	-	25,500	-	-	-	-
Transfer In	-	-	19,342	25,756	-	-	25,756
TOTAL REVENUES	\$ 1,839,509	\$ 1,962,831	\$ 2,040,842	\$ 1,955,770	\$ -	\$ -	\$ 1,955,770
Use of Fund Balance	307,132	467,429	369,418	394,780	-	-	394,780
TOTAL RESOURCES	\$ 2,146,641	\$ 2,430,260	\$ 2,410,260	\$ 2,350,550	\$ -	\$ -	\$ 2,350,550

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Debt Service	\$ 2,145,934	\$ 2,405,260	\$ 2,405,260	\$ 2,325,550	\$ -	\$ -	\$ 2,325,550
Agent Fees	707	25,000	5,000	25,000	-	-	25,000
TOTAL EXPENDITURES	\$ 2,146,641	\$ 2,430,260	\$ 2,410,260	\$ 2,350,550	\$ -	\$ -	\$ 2,350,550

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

**UTILITY FUND
RESOURCE & EXPENDITURE SUMMARY
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Water	\$ 5,195,375	\$ 5,583,332	\$ 5,583,332	\$ 6,216,097	\$ -	\$ -	\$ 6,216,097
Wastewater	3,779,869	3,718,506	3,718,506	3,912,041	-	-	3,912,041
Garbage	852,780	855,650	855,650	883,500	-	-	883,500
Inspections	30,139	4,070	4,070	700	-	-	700
Charges & Fees	266,629	279,319	279,319	212,400	-	-	212,400
Other Revenue	52,915	50,022	50,022	49,800	-	-	49,800
Transfers In	1,003,268	180,076	833,710	121,882	-	-	121,882
TOTAL REVENUES	\$ 11,180,974	\$ 10,670,975	\$ 11,324,609	\$ 11,396,420	\$ -	\$ -	\$ 11,396,420
Use of Fund Balance	-	-	-	-	-	-	-
TOTAL RESOURCES	\$ 11,180,974	\$ 10,670,975	\$ 11,324,609	\$ 11,396,420	\$ -	\$ -	\$ 11,396,420

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES(1)	2009-10 ADOPTED
Wages & Benefits	\$ 1,310,895	\$ 1,471,038	\$ 1,209,412	\$ 1,402,776	\$ (56,694)	\$ -	\$ 1,346,082
Professional Fees	943,220	997,396	1,055,749	1,079,944	(2,940)	-	1,077,004
Supplies	131,749	244,726	229,364	211,726	-	-	211,726
Utilities/ Comm.	5,016,394	5,365,733	5,313,009	5,447,824	-	-	5,447,824
Vehicles/Fuel	40,980	41,891	41,891	42,825	-	-	42,825
Maint. & Contracts	102,503	146,243	144,238	159,843	-	-	159,843
Training	21,241	24,885	24,385	24,125	(2,395)	-	21,730
Operations	809,551	748,215	758,370	764,075	-	-	764,075
Debt Service	1,643,859	1,157,876	1,157,876	1,116,700	-	-	1,116,700
Capital Outlay	1,048,888	273,906	306,227	122,578	-	770,000	892,578
TOTAL EXPENDITURES	\$ 11,069,279	\$ 10,471,909	\$ 10,240,521	\$ 10,372,416	\$ (62,029)	\$ 770,000	\$ 11,080,387

PERSONNEL Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Water	11.98	11.98	11.98	11.98	-	-	11.98
Wastewater	11.02	11.02	11.02	11.02	-	-	11.02
Utility Billing	3.00	3.00	3.00	3.00	-	-	3.00
TOTAL PERSONNEL	26.00	26.00	26.00	26.00	-	-	26.00

(1) FY 2009-10 includes new program funding of \$500,000 for FM 2181 design & ROW acquisition, \$60,000 for Parkridge CIP project, \$130,000 for the purchase of a sewer line camera, and \$80,000 for the purchase of 2 sewer meters.

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

**STORM DRAINAGE UTILITY FUND
RESOURCE & EXPENDITURE SUMMARY
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Storm Drainage Fees	\$ 464,054	\$ 520,000	\$ 520,000	\$ 528,000	\$ -	\$ -	\$ 528,000
Inspection Fees	-	-	3,205	-	-	-	-
Interest Income	12,225	5,000	3,500	1,250	-	-	1,250
Transfer In	241,421	-	-	142,490	-	-	142,490
TOTAL REVENUES	\$ 717,700	\$ 525,000	\$ 526,705	\$ 671,740	\$ -	\$ -	\$ 671,740
Use of Fund Balance	-	38,047	36,342	-	-	-	-
TOTAL RESOURCES	\$ 717,700	\$ 563,047	\$ 563,047	\$ 671,740	\$ -	\$ -	\$ 671,740

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 119,406	\$ 136,271	\$ 125,969	\$ 146,429	\$ -	\$ -	\$ 146,429
Professional Fees	30,600	46,844	46,844	47,201	-	-	47,201
Supplies	9,804	28,237	28,237	28,237	-	-	28,237
Utilities/ Communication	1,717	5,538	4,195	5,255	-	-	5,255
Vehicles/Fuel	7,506	6,910	6,910	6,910	-	-	6,910
Maint. & Contracts	38,403	55,172	51,125	55,172	-	-	55,172
Training	787	22,605	14,665	7,965	-	-	7,965
Operations	100,689	102,670	102,698	106,956	-	-	106,956
Debt Service	191,167	158,800	158,088	242,615	-	-	242,615
Capital Outlay	375	-	24,316	25,000	-	-	25,000
TOTAL EXPENDITURES	\$ 500,455	\$ 563,047	\$ 563,047	\$ 671,740	\$ -	\$ -	\$ 671,740

PERSONNEL Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Drainage Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Light Equipment 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	3.00	3.00	3.00	3.00	-	-	3.00

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

**ECONOMIC DEVELOPMENT CORPORATION
RESOURCE & EXPENDITURE SUMMARY
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Sales Tax	\$ 519,976	\$ 574,844	\$ 482,869	\$ 471,372	\$ -	\$ -	\$ 471,372
Interest Income	44,589	20,000	27,000	21,050	-	-	21,050
Transfers In	-	-	481,305	-	-	-	-
TOTAL REVENUES	\$ 564,565	\$ 594,844	\$ 991,174	\$ 492,422	\$ -	\$ -	\$ 492,422
Use of Fund Balance	177,855	-	-	-	-	-	-
TOTAL RESOURCES	\$ 742,421	\$ 594,844	\$ 991,174	\$ 492,422	\$ -	\$ -	\$ 492,422

EXPENDITURES [1]	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 36,570	\$ 125,051	\$ 62,953	\$ 117,494	\$ -	\$ -	\$ 117,494
Professional Fees	12,363	13,630	19,630	16,681	-	-	16,681
Supplies	1,594	5,300	5,300	5,500	-	-	5,500
Communication	773	3,361	3,400	3,400	-	-	3,400
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	88,255	81,000	76,500	55,004	-	-	55,004
Training	5,135	19,000	13,500	16,500	-	-	16,500
Operations	112,725	287,172	176,785	191,275	-	-	191,275
Capital Outlay	485,006	8,000	3,668	86,568	-	-	86,568
TOTAL EXPENDITURES	\$ 742,421	\$ 542,514	\$ 361,736	\$ 492,422	\$ -	\$ -	\$ 492,422

PERSONNEL Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 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 2009-10.

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

**STREET MAINTENANCE FUND
RESOURCE & EXPENDITURE SUMMARY
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Sales Tax	\$ 259,997	\$ 287,000	\$ 241,080	\$ 246,820	\$ -	\$ -	\$ 246,820
Interest Income	17,741	5,000	3,000	2,000	-	-	2,000
TOTAL REVENUES	\$ 277,738	\$ 292,000	\$ 244,080	\$ 248,820	\$ -	\$ -	\$ 248,820
Use of Fund Balance	137,262	413,100	-	-	-	-	-
TOTAL RESOURCES	\$ 415,000	\$ 705,100	\$ 244,080	\$ 248,820	\$ -	\$ -	\$ 248,820

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 PROPOSED(1)
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	415,000	400,000	-	-	-	-	-
Supplies	-	305,100	30,000	-	-	-	-
Utilities/ Comm.	-	-	-	-	-	-	-
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 415,000	\$ 705,100	\$ 30,000	\$ -	\$ -	\$ -	\$ -

PERSONNEL Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 PROPOSED(1)
No personnel	-	-	-	-	-	-	-
TOTAL PERSONNEL	-	-	-	-	-	-	-

(1) No expenditures are budgeted for FY 2009-10. All projects are postponed pending the development of the capital improvement program.

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

**CRIME CONTROL & PREVENTION FUND
RESOURCE & EXPENDITURE SUMMARY
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Sales Tax	\$ 217,008	\$ 222,600	\$ 193,662	\$ 226,100	\$ -	\$ -	\$ 226,100
Interest Income	3,530	1,500	210	-	-	-	-
TOTAL REVENUES	\$ 220,538	\$ 224,100	\$ 193,872	\$ 226,100	\$ -	\$ -	\$ 226,100
Use of Fund Balance	104,181	30,934	-	-	-	-	-
TOTAL RESOURCES	\$ 324,719	\$ 255,034	\$ 193,872	\$ 226,100	\$ -	\$ -	\$ 226,100

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 112,321	\$ 193,636	\$ 130,936	\$ 190,340	\$ -	\$ -	\$ 190,340
Professional Fees	1,786	4,600	4,600	-	-	-	-
Supplies	7,671	-	-	-	-	-	-
Utilities/ Comm.	355	-	-	-	-	-	-
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	20,234	-	-	-	-	-	-
Training	7,367	-	-	-	-	-	-
Operations	52,628	56,798	57,233	-	-	-	-
Capital Outlay	122,358	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 324,719	\$ 255,034	\$ 192,769	\$ 190,340	\$ -	\$ -	\$ 190,340

PERSONNEL Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 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

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

**SPECIAL REVENUE FUNDS
RESOURCE & EXPENDITURE SUMMARY
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Hotel Occupancy Tax	\$ -	\$ 80,000	\$ 15,000	\$ 36,000	\$ -	\$ -	\$ 36,000
Keep Corinth Beautiful	23,449	-	10,230	2,000	-	-	2,000
Police Confiscation Fund	6,463	-	7	-	-	-	-
Child Safety Program	37,667	-	16,050	16,000	-	-	16,000
Municipal Court Security	-	-	-	15,000	-	-	15,000
Municipal Court Tech.	-	-	-	18,700	-	-	18,700
Public Improvement District #1	5,403	-	3,898	4,500	-	-	4,500
TOTAL RESOURCES	\$ 72,981	\$ 80,000	\$ 45,185	\$ 92,200	\$ -	\$ -	\$ 92,200

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Hotel Occupancy Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Keep Corinth Beautiful	-	-	1,870	5,000	-	-	5,000
Police Confiscation Fund	-	-	649	5,800	-	-	5,800
Child Safety Program	7,346	-	-	10,000	-	8,419	18,419
Municipal Court Security	-	-	-	15,000	-	-	15,000
Municipal Court Tech.	-	-	-	-	-	-	-
Public Improvement District #1	-	-	-	6,325	-	-	6,325
TOTAL EXPENDITURES	\$ 7,346	\$ -	\$ 2,519	\$ 42,125	\$ -	\$ 8,419	\$ 50,544

PERSONNEL Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Child Safety Program Crossing Guards	-	-	-	-	-	0.34	0.34
TOTAL PERSONNEL	-	-	-	-	-	0.34	0.34



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 47.31% of total revenue. Property tax revenue is dependent on two variables, appraised value and the tax rate. The 2009-10 total certified appraised value for the City of Corinth is \$1,393,914,517, which is a decrease of 1.67% under the prior year's certified value.

Sales Tax: The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries and is the second largest revenue source in the General Fund. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .50% to the Economic Development Corporation, .25% to the Crime Control & Prevention District and .25% to the Street Maintenance Sales Tax Fund. The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses. For fiscal year 2009-10, the City of Corinth expects to receive \$991,571 in sales and use tax revenue. This amount represents a 2.38% increase over the current year estimate.

Franchise Agreements: Revenue from franchise agreements is budgeted to increase \$29,630, which is a 3.10% increase over the prior year's budget. The budgeted amount for 2009-10 is based on the services provided by companies holding franchise agreements with the City of Corinth.

Interest Income: In February 2007, the City began an active investment program in accordance with all applicable Texas statutes and the City's Investment Policy. The City's investment portfolio is designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the City. For fiscal year 2009-10, the City expects to receive \$135,000 in interest income. This amount represents a \$15,000 decrease from the current year estimate due to the volatility of the economic market and falling interest rates.



Major Expenditure Summary:

The 2009-10 budget includes use of fund balance of \$268,500 as a one time resource for several non-recurring costs. Those uses include \$75,000 for building repairs to the Police Department Headquarters and \$193,500 for the City's Comprehensive Plan. The budget also funds on-going expenditures for Police Dispatch Services (\$117,381), Avaya Phone System Support (\$16,000), an intern position for Information Services (\$17,000), and additional funding for the DCTA Dial-a-ride Program (\$40,500).

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

**GENERAL FUND
RESOURCE SUMMARY**

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
Ad Valorem Taxes				
Ad Valorem Taxes	\$ 5,854,230	\$ 6,216,529	\$ 6,210,000	\$ 6,112,594
Delinquent Ad Valorem Taxes	82,820	95,000	81,000	95,000
Current Year - Penalty & Interest	37,747	41,500	30,500	41,500
Prior Year - Penatly & Interest	23,216	25,000	20,000	25,000
Rendition Penalties	2,524	2,500	3,000	2,500
	\$ 6,000,537	\$ 6,380,529	\$ 6,344,500	\$ 6,276,594
Sales Taxes				
Sales Tax	\$ 1,039,970	\$ 1,152,989	\$ 968,511	\$ 991,571
Mixed Beverage Tax	6,988	4,725	5,700	4,725
	\$ 1,046,958	\$ 1,157,714	\$ 974,211	\$ 996,296
Franchise Taxes				
Electric Franchise Fee	530,119	546,930	500,000	539,069
Cable TV Franchise Fee	54,155	92,263	125,000	116,000
Natural Gas Franchise Fee	156,136	160,820	180,000	178,000
Exxon Mobil	127	-	-	-
Miscellaneous Telecomm Franchise	88,030	89,381	82,377	86,218
Garbage Franchise Fee - Commercial	21,337	23,000	23,000	23,000
Garbage Franchise Fee - Residential	37,786	42,263	42,000	42,000
Gas Well Revenue	6,500	-	-	-
	\$ 894,191	\$ 954,657	\$ 952,377	\$ 984,287
Fines & Forfeitures				
Traffic Fines	\$ 584,316	\$ 560,000	\$ 560,000	\$ 560,000
Administrative Fees	22,383	25,500	15,500	15,600
Uniform Traffic Act	10,164	10,848	7,500	7,900
General Revenue Fees	603	625	600	700
Child Safety	661	6,000	250	500
LEOA	-	-	-	-
Court Security Fees	15,480	16,526	12,000	-
Time Payment	4,166	3,500	4,000	4,500
Time Payment - L1 Court	1,054	900	1,000	1,100
Court Technology Fees	20,514	21,898	20,000	-
Juvenile Child Restraint	3,444	3,090	1,600	1,800
OMNI Base State Fee	-	800	-	-
OMNI Base Fee	861	550	2,100	900
OMNI Base City Fee	574	-	1,500	600
Judicial Fees, City	2,815	3,071	2,200	2,200
Indigent Defense Fee	-	3,215	-	-
Accident Reports	3,494	4,120	3,200	4,000
	\$ 670,526	\$ 660,643	\$ 631,450	\$ 599,800

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

**GENERAL FUND
RESOURCE SUMMARY**

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
Fees & Permits				
Pipeline License Fees	-	-	39,720	-
Pipeline Reimbursement	-	-	8,000	-
Gas Well Inspections Fees	-	-	1,160	-
Building Permits	36,911	72,000	50,000	45,000
Plan Review	117,984	90,000	70,000	63,000
Fence Permits	2,881	4,000	4,000	4,000
Sprinkler Permits	4,035	5,000	5,000	5,000
Swimming Pool/Spa Permits	25,470	22,000	15,000	13,000
Commerical Building	89,164	50,000	30,000	27,000
Residential Add/Remodel	3,001	2,000	2,000	2,000
Commerical Add/Remodel	6,498	1,000	1,000	1,000
Registration Fees	50	-	200	-
Development Packet	-	-	119	-
Misc. Residential	15,302	12,000	9,000	9,000
Misc. Commerical	9,198	15,000	18,000	17,000
Plat Fees	3,353	1,200	2,000	800
SUP Fees	211	350	175	175
BOA Appeal Fees	-	150	50	50
Planning & Zoning Appeal Fees	109	150	150	150
Zoning Change Fee	600	500	-	500
Annexation Fees	684	-	20	-
Gas Well Application Fees	100	5,000	-	5,000
Variance Change Fees	150	450	450	450
Sign & Banner Permits	-	3,000	3,000	3,000
Toll Tag Handling Fee	-	-	250	250
Re-Inspection Fees	7,538	10,000	5,000	5,000
Plumbing/Electrical/Mechanical	9,450	12,000	12,000	12,000
Alarm Permits	13,137	10,000	12,000	13,500
Health Inspections	6,245	6,700	6,700	6,700
Food Handlers License	315	1,200	600	600
Engineering Fees	42,950	30,000	30,000	30,000
CI Inspections	3,043	5,000	250	3,000
Street Escrow	-	-	-	750
Animal Control Fees & Registration	1,041	975	1,500	1,500
Solicitor Permits	650	1,000	750	750
Finger Prints	305	375	400	350
	\$ 400,376	\$ 361,050	\$ 328,494	\$ 270,525
Fire Services				
Fire Services Agreements	\$ 1,208,665	\$ 1,680,353	\$ 1,606,878	\$ 1,651,777
EMS Collections	299,737	412,000	400,000	420,000
Denton County Agreement	32,568	39,140	39,140	40,000
Rescue Revenue	3,565	6,798	8,000	8,000
Fire Inspection Fees	4,855	11,156	5,000	6,000
Fire Cost Recovery	-	-	-	30,000
	\$ 1,549,390	\$ 2,149,447	\$ 2,059,018	\$ 2,155,777

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

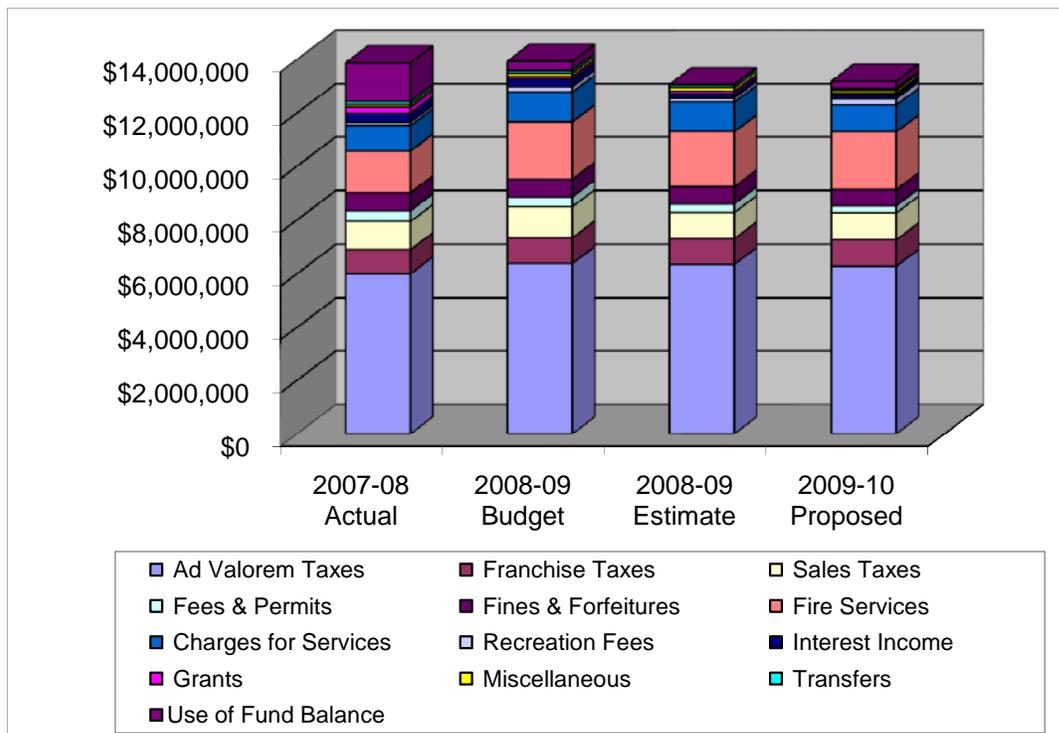
**GENERAL FUND
RESOURCE SUMMARY**

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
Charges for Services				
Fleet Maintenance Revenue	\$ 107,897	\$ 149,740	\$ 149,740	\$ 159,980
Utility Fund Administrative Allocation	684,269	587,981	587,981	598,795
Shady Shores Police Allocation	85,530	100,527	100,527	117,377
Drainage Fund Admin Allocation	70,838	67,686	67,686	69,295
Economic Development Admin Allocation	18,947	73,775	73,775	75,775
Charges to Bond Funds	-	144,835	144,835	-
	\$ 967,481	\$ 1,124,544	\$ 1,124,544	\$ 1,021,222
Recreation Fees				
Health & Fitness	\$ 10,767	\$ 17,545	\$ 15,000	\$ 11,814
Arts & Crafts	748	2,500	300	3,000
Outdoor Activities	-	3,240	250	1,800
Preschool Programs	794	1,800	2,000	3,726
Elementary/Teen Programs	301	1,500	600	300
Fun Runs	-	3,500	-	-
Summer Camp	28,289	54,000	44,000	44,410
Athletic Leagues	16,522	25,600	27,000	106,350
Tournaments	-	3,300	500	6,690
Special Events	3,780	36,150	11,000	22,300
Special Interest	1,358	3,575	1,500	1,296
Sports Camps	3,897	6,500	6,000	12,435
Facility Rentals	5,287	4,500	2,000	4,370
Non-Residence Fees	5,571	5,200	3,500	5,000
Administration Fees	1,267	1,000	6,000	3,474
Active Network Classes	42,822	25,000	22,000	1,500
Senior Trips/Events	-	-	2,000	5,280
	\$ 121,403	\$ 194,910	\$ 143,650	\$ 233,745
Interest Income				
Interest Income	\$ 14,305	\$ 20,000	\$ 5,000	\$ 2,000
Investment Income	276,935	265,000	145,000	133,000
Investment Gain/(Loss)	43,965	-	1,425	-
	\$ 335,205	\$ 285,000	\$ 151,425	\$ 135,000
Grants				
School Resource Officer Reimb.	\$ 50,000	\$ 50,000	\$ 60,000	\$ 70,000
Intergovernment Reimbursement	165,628	46,115	46,115	-
LCFD Grants	1,842	-	-	-
School Crossing Guard Reimbursement	16,883	11,500	-	-
	\$ 234,353	\$ 107,615	\$ 106,115	\$ 70,000

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

**GENERAL FUND
RESOURCE SUMMARY**

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
Miscellaneous				
NSF Fees	\$ 75	\$ 250	\$ 250	250
Credit Card Processing Fees	1,596	2,000	2,000	2,500
Miscellaneous Income	82,201	76,000	50,000	75,000
Miscellaneous Police	13	-	1,700	-
Festival Donations	(200)	-	-	-
Fire Department Reimbursement	-	-	53,300	-
Capital Improvement Inspections	16,277	25,000	10,000	15,000
COBRA Admin Fees	-	-	51	-
Gain on Sale of Fixed Assets	-	15,000	15,000	15,000
	\$ 99,963	\$ 118,250	\$ 132,301	\$ 107,750
Transfers				
Transfer In	\$ 107,346	\$ 100,000	\$ 100,000	\$ 67,975
	\$ 107,346	\$ 100,000	\$ 100,000	\$ 67,975
TOTAL REVENUES	\$ 12,427,728	\$ 13,594,359	\$ 13,048,085	\$ 12,918,971
Use of Fund Balance	1,440,325	338,755	14,349	268,500
TOTAL RESOURCES	\$ 13,868,053	\$ 13,933,114	\$ 13,062,434	\$ 13,187,471



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

**GENERAL FUND
EXPENDITURE SUMMARY
2009-10**

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES(1)	2009-10 ADOPTED
ADMINISTRATIVE SERVICES							
City Admin.	\$ 580,215	\$ 350,924	\$ 349,223	\$ 375,056	\$ (14,962)	\$ -	\$ 360,094
Legal	193,652	196,679	193,912	197,015	(12,000)	-	185,015
Human Resources	218,122	262,889	230,772	213,501	(14,594)	-	198,907
Information Svcs.	266,788	279,797	272,992	283,842	(25,876)	33,000	290,966
City Council	-	7,850	7,850	7,850	-	-	7,850
Non-Depart.	601,292	681,999	680,865	448,074	(13,200)	40,500	475,374
	\$ 1,860,069	\$ 1,780,138	\$ 1,735,614	\$ 1,525,338	\$ (80,632)	\$ 73,500	\$ 1,518,206
PUBLIC SAFETY							
Police	\$ 2,722,756	\$ 3,038,691	\$ 2,775,605	\$ 3,076,365	\$ (362,699)	\$ 192,381	\$ 2,906,047
Animal Control	73,989	86,481	76,046	88,848	(7,239)	-	81,609
Lake Cities Fire	4,786,057	4,408,513	4,333,513	4,578,021	(384,201)	-	4,193,820
	\$ 7,582,801	\$ 7,533,685	\$ 7,185,164	\$ 7,743,234	\$ (754,139)	\$ 192,381	\$ 7,181,476
PUBLIC WORKS							
Streets	\$ 851,160	\$ 865,437	\$ 789,697	\$ 870,340	\$ (75,330)	\$ -	\$ 795,010
Fleet Maint.	209,475	228,036	207,875	216,835	(17,693)	-	199,142
	\$ 1,060,635	\$ 1,093,473	\$ 997,572	\$ 1,087,175	\$ (93,023)	\$ -	\$ 994,152
PLANNING & DEVELOPMENT							
Community Dev.	\$ 371,723	\$ 462,412	\$ 386,723	\$ 435,106	\$ (19,406)	\$ -	\$ 415,700
Planning	398,590	435,550	413,717	435,153	(30,307)	193,500	598,346
Code Enf.	52,571	-	-	-	-	-	-
	\$ 822,884	\$ 897,962	\$ 800,440	\$ 870,259	\$ (49,713)	\$ 193,500	\$ 1,014,046
COMMUNITY SERVICES							
Municipal Court	\$ 265,357	\$ 320,171	\$ 276,695	\$ 324,274	\$ (27,591)	\$ -	\$ 296,683
Parks	1,272,243	1,315,436	1,175,836	1,289,893	(125,851)	-	1,164,042
Leisure Services	162,856	185,403	185,515	307,934	(18,832)	-	289,102
City Hall	135,312	156,402	153,267	160,001	(9,604)	-	150,397
	\$ 1,835,767	\$ 1,977,412	\$ 1,791,313	\$ 2,082,102	\$ (181,878)	\$ -	\$ 1,900,224
FINANCE SERVICES							
Finance	\$ 705,898	\$ 650,444	\$ 552,331	\$ 666,665	\$ (87,298)	\$ -	\$ 579,367
	\$ 705,898	\$ 650,444	\$ 552,331	\$ 666,665	\$ (87,298)	\$ -	\$ 579,367
TOTAL EXPENDITURES	\$ 13,868,053	\$ 13,933,114	\$ 13,062,434	\$ 13,974,773	\$ (1,246,683)	\$ 459,381	\$ 13,187,471

(1) The FY 2009-10 budget includes \$16,000 for Avaya Technical Support and \$17,000 for a temporary/seasonal position in Information Services, \$117,381 for Police Dispatch services, \$75,000 for Police Headquarters building repair, \$193,500 for the Comprehensive Plan in the Planning dept, and \$40,500 for DCTA Dial-a-Ride.

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

**GENERAL FUND
POSITION SUMMARY
2009-10**

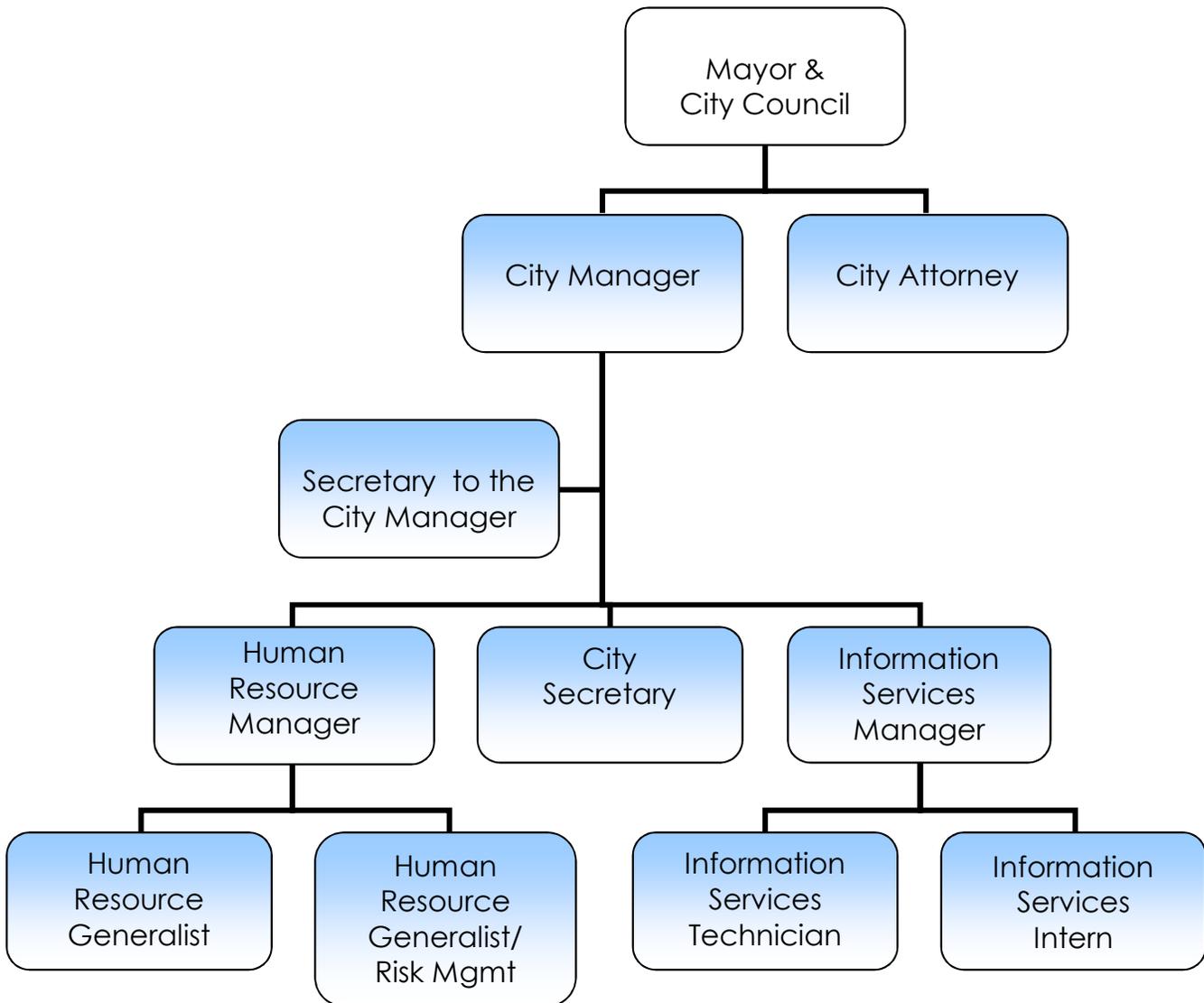
	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
ADMINISTRATIVE SERVICES							
City Administration	3.00	3.00	3.00	3.00	-	-	3.00
Legal	1.00	1.00	1.00	1.00	-	-	1.00
Human Resources	3.00	3.00	3.00	3.00	-	-	3.00
Information Services ⁽¹⁾	2.00	2.00	2.00	2.00	-	0.50	2.50
	9.00	9.00	9.00	9.00	-	0.50	9.50
PUBLIC SAFETY							
Police ⁽²⁾	31.00	31.00	31.00	31.00	(1.00)	-	30.00
Animal Control	1.50	1.50	1.50	1.50	-	-	1.50
Lake Cities Fire Department	41.00	41.00	41.00	41.00	-	-	41.00
	73.50	73.50	73.50	73.50	(1.00)	-	72.50
PUBLIC WORKS							
Streets	7.00	7.00	7.00	7.00	-	-	7.00
Fleet Maintenance	2.00	2.00	2.00	2.00	-	-	2.00
	9.00	9.00	9.00	9.00	-	-	9.00
PLANNING & DEVELOPMENT							
Community Development	5.00	6.00	6.00	6.00	-	-	6.00
Planning	5.00	4.00	4.00	4.00	-	-	4.00
Code Enforcement	1.00	-	-	-	-	-	-
	11.00	10.00	10.00	10.00	-	-	10.00
COMMUNITY SERVICES							
Municipal Court	4.00	4.00	4.00	4.00	-	-	4.00
Parks	17.00	17.00	17.00	17.00	-	-	17.00
Leisure Services	1.30	1.30	1.30	1.30	-	-	1.30
	22.30	22.30	22.30	22.30	-	-	22.30
FINANCE SERVICES							
Finance	7.00	7.00	7.00	7.00	-	-	7.00
	7.00	7.00	7.00	7.00	-	-	7.00
TOTAL	131.80	130.80	130.80	130.80	(1.00)	0.50	130.30

(1) The FY 2009-10 budget includes the addition of a temporary/seasonal intern position.

(2) The Crossing Guard positions were transferred to the Child Safety Program Fund, and 2 police officer positions were frozen for FY 2009-10.



General Fund Administrative Services Organizational Chart



ADMINISTRATIVE SERVICES

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2008-09

- Implemented classification & compensation plan to match the City's philosophy and policy.
- Reviewed and revised the City Personnel Manual and employment portions of the Police General Orders and the Administrative Procedures for the Lake Cities Fire Department.
- Finished implementation of the performance evaluation system for City employees.
- Filled key management positions (Public Works, Finance & EDC Director and Fire Chief, etc.)
- Completed the installation of Radio antennae to connect the multiple sites on the same network.
- Installed a new telephone system to provide service to all City employees including the three fire stations by utilizing the Network Radio antennae.
- Refurbished the Police Cruiser Toughbook laptop computers.
- Continuing replacement of outdated equipment for City wide employees.
- Updating servers as needed to facilitate an uninterrupted service to employees

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Develop a Safety program.
- Continue to review and revise the City Personnel Manual and employment portions of the Police General Orders and the Administrative Procedures for the Lake Cities Fire Department.
- Develop a Wellness program.

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
Human Resources				
• Applications/resumes processed	379	270	600	320
• Positions filled	35	18	30	16
• Employee separations	25	16	16	16
• Employee training workshops	48	20	10	12
• Average days to fill a position	76	30	90	60
• Turnover (excluding seasonal)	15	10	10	10
• Employee training participation hours	13	10	5	7
Information Services				
• Divisions served (IS)	22	21	21	24
• Info. Services -Service Requests	2600	2850	3000	3000-3250
• Info. Services - new implementations/upgrades	4	4	4	2
• Network up time	97%	97%	97%	97%
• Internet up time	97%	97%	97%	97%
• Service request response time	94%	96%	95%	97%

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

**ADMINISTRATIVE SERVICES
CITY ADMINISTRATION (107)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 207,358	\$ 138,672	\$ 138,866	\$ 309,087	\$ (11,460)	\$ -	\$ 297,627
Professional Fees	94,149	150,647	149,427	735	-	-	735
Supplies	2,112	9,000	5,000	5,000	-	-	5,000
Utilities/Communication	12,343	13,300	13,000	14,710	-	-	14,710
Maint. & Contracts	8,920	7,769	7,000	7,500	-	-	7,500
Training	7,087	4,302	3,500	5,909	(3,502)	-	2,407
Operations	241,996	22,984	32,430	32,115	-	-	32,115
Capital Outlay	6,250	4,250	-	-	-	-	-
TOTAL EXPENDITURES	\$ 580,215	\$ 350,924	\$ 349,223	\$ 375,056	\$ (14,962)	\$ -	\$ 360,094

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 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
Secretary to City Mgr	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, TEXAS
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES
LEGAL (117)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 134,038	\$ 162	\$ 72	\$ -	\$ -	\$ -	\$ -
Professional Fees	50,688	182,892	186,015	315	-	-	315
Supplies	73	1,000	100	-	-	-	-
Utilities/Communication	590	640	590	700	-	-	700
Maint. & Contracts	300	3,600	25	196,000	(12,000)	-	184,000
Training	1,071	732	-	-	-	-	-
Operations	6,893	7,653	7,110	-	-	-	-
TOTAL EXPENDITURES	\$ 193,652	\$ 196,679	\$ 193,912	\$ 197,015	\$ (12,000)	\$ -	\$ 185,015

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 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, TEXAS
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES
HUMAN RESOURCES (114)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 174,058	\$ 187,395	\$ 188,145	\$ 196,773	\$ (11,132)	\$ -	\$ 185,641
Professional Fees	2,310	2,305	2,347	3,188	-	-	3,188
Supplies	1,394	1,600	1,600	1,600	-	-	1,600
Utilities/Communication	1,609	1,560	1,745	1,745	-	-	1,745
Maint. & Contracts	1,079	1,000	1,000	1,000	-	-	1,000
Training	1,299	5,100	3,710	5,100	(2,397)	-	2,703
Operations	3,843	3,929	2,225	4,095	(1,065)	-	3,030
Capital Outlay	32,531	60,000	30,000	-	-	-	-
TOTAL EXPENDITURES	\$ 218,122	\$ 262,889	\$ 230,772	\$ 213,501	\$ (14,594)	\$ -	\$ 198,907

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
HR Manager	1.00	1.00	1.00	1.00	-	-	1.00
HR Generalist	1.00	1.00	1.00	1.00	-	-	1.00
HR Generalist/Risk Mgr	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, TEXAS
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES
INFORMATION SERVICES (115)**

DIVISIONAL DESCRIPTION

Information 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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 142,499	\$ 144,178	\$ 135,471	\$ 139,361	\$ (3,845)	\$ 17,000	\$ 152,516
Professional Fees	443	463	463	525	-	-	525
Supplies	57,748	52,400	40,800	41,500	(8,500)	-	33,000
Utilities/Comm	3,666	5,775	12,675	12,675	(775)	-	11,900
Vehicles/Fuel	-	150	-	-	-	-	-
Maint & Contracts	3,778	8,173	9,400	9,400	(3,584)	-	5,816
Training	8,445	2,177	16,700	16,700	(8,700)	-	8,000
Operations	50,209	66,481	57,483	63,681	(472)	16,000	79,209
TOTAL EXPENDITURES	\$ 266,788	\$ 279,797	\$ 272,992	\$ 283,842	\$ (25,876)	\$ 33,000	\$ 290,966

SUPPLEMENTAL PACKAGE SUMMARY

Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Intern - Temporary/Seasonal	0.50	\$ -	\$ 17,000	\$ 17,000	\$ -	\$ 17,000
Avaya Technical Support	-	-	16,000	16,000	-	16,000
Total Supplemental Budget	0.50	\$ -	\$ 33,000	\$ 33,000	\$ -	\$ 33,000

UNMET BUDGET NEEDS

Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
IS Tech Position	1.00	\$ -	\$ 73,159	\$ 73,159	\$ -	\$ 73,159
IS Vehicle - Chevy Tahoe	-	33,000	-	33,000	-	33,000
	1.00	\$ 33,000	\$ 73,159	\$ 106,159	\$ -	\$ 106,159

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Info. Serv. Manager	1.00	1.00	1.00	1.00	-	-	1.00
Info. Serv. Specialist	1.00	1.00	1.00	1.00	-	-	1.00
Intern/Temporary	-	-	-	-	-	0.50	0.50
TOTAL PERSONNEL	2.00	2.00	2.00	2.00	-	0.50	2.50

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

**ADMINISTRATIVE SERVICES
CITY COUNCIL (118)**

DIVISIONAL DESCRIPTION

The division accounts for the City Council expenses.

EXPENDITURE SUMMARY

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Utilities/Communication	\$ -	\$ 352	\$ 350	\$ 350	\$ -	\$ -	\$ 350
Training	-	6,498	7,500	7,500	-	-	7,500
Operations	-	1,000	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 7,850	\$ 7,850	\$ 7,850	\$ -	\$ -	\$ 7,850

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

No personnel budgeted for this division.

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

**ADMINISTRATIVE SERVICES
NON-DEPARTMENTAL (000)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ 106,251	\$ 105,117	\$ 112,500	\$ (3,000)	\$ -	\$ 109,500
Vehicles/Fuel	144,029	221,774	221,774	-	-	-	-
Operations	36,171	121,332	121,332	116,632	(3,000)	-	113,632
Transfer Out	421,091	-	-	-	-	-	-
Community Support							
Lake Cities Library	-	96,892	96,892	96,892	-	-	96,892
HOA Water Contracts	-	105,950	105,950	105,950	-	-	105,950
Lake Cities Chamber	-	400	400	400	-	-	400
DCTA Dial A Ride	-	19,200	19,200	5,500	-	40,500	46,000
Lake Cities Fireworks	-	3,000	3,000	3,000	-	-	3,000
Keep Corinth Beautiful	-	7,200	7,200	7,200	(7,200)	-	-
TOTAL EXPENDITURES	\$ 601,292	\$ 681,999	\$ 680,865	\$ 448,074	\$ (13,200)	\$ 40,500	\$ 475,374

SUPPLEMENTAL PACKAGE SUMMARY

Package Title	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Dial-A-Ride	\$ -	\$ 40,500	\$ 40,500	\$ -	\$ 40,500
Total Supplemental Budget	\$ -	\$ 40,500	\$ 40,500	\$ -	\$ 40,500

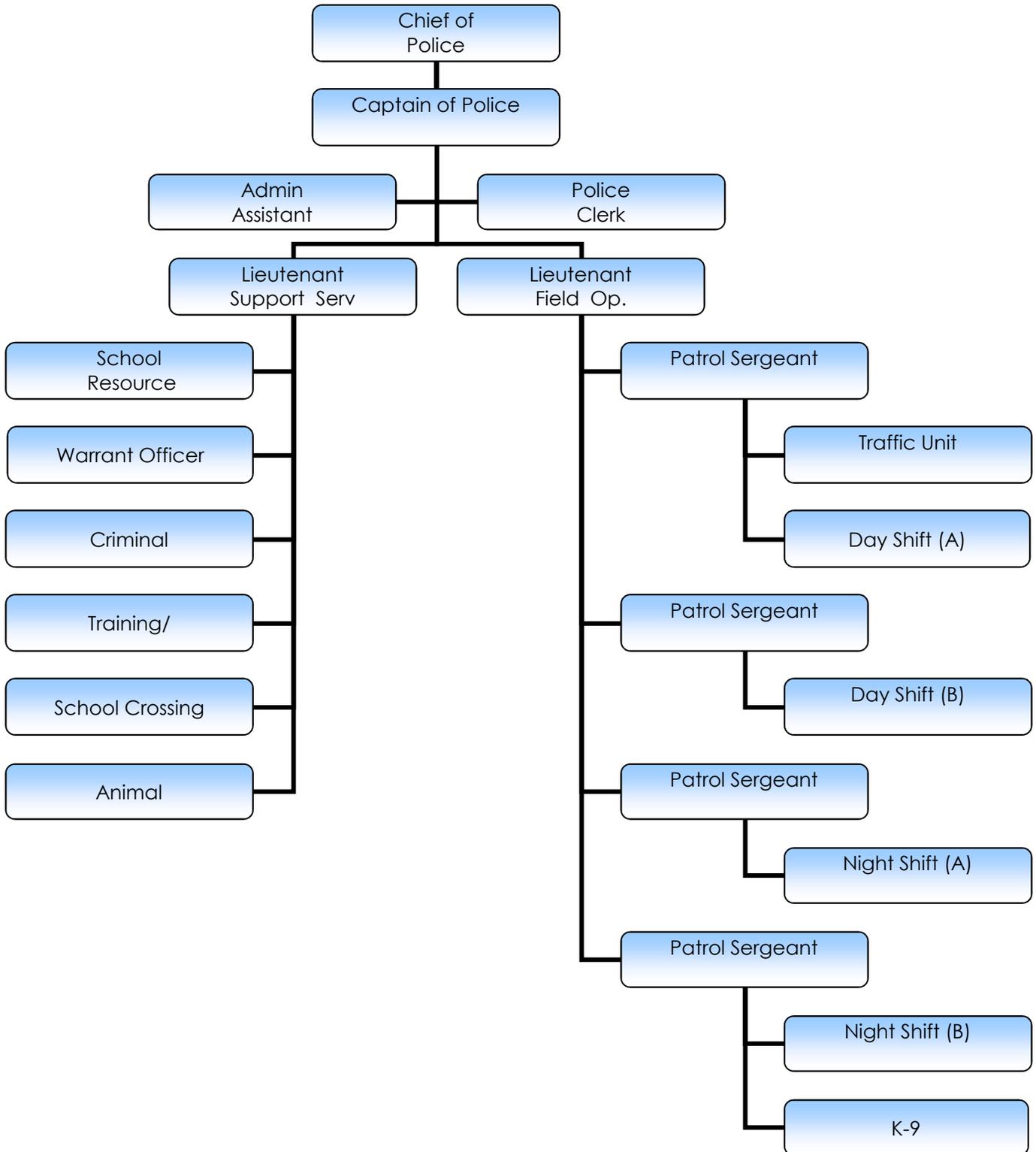
UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

No personnel budgeted for this division.

General Fund Public Safety Services Police Department Organizational Chart



**PUBLIC SAFETY
LAW ENFORCEMENT SERVICES**

DEPARTMENT DESCRIPTION

The Police Public Safety Department consists of the Police and Animal Control.

ACCOMPLISHMENTS FOR FISCAL YEAR 2008-2009

- Professional public safety services were improved through the park and walk program, directed at interaction of police personnel and the public.
- Three of five vehicles with over 100,000 miles were replaced with fully equipped police cruisers.
- Three outdated recording systems were replaced with digital recording equipment.
- Initiated an printed educational awareness program for citizens on the responsibilities of pet ownership.
- Purchased a new vehicle mounted animal containment box which allows for more humane transport of animals to the City of Denton Animal Shelter.
- Purchased a tag engraving system that replaced an antiquated method of providing pet registration tags.

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Maintain a professional level of public safety services while providing adequate police coverage.
- Continue the replacement vehicle program for vehicles over 100,000 miles, those that are over five years old, or a history of excessive maintenance repairs resulting in unanticipated expenditures.
- Complete the update on vehicles that are currently equipped with antiquated, out-dated, and non-serviceable VHS components as it is vital for officer safety, court testimony and reporting of required data for racial profiling statistics.
- Enhance Neighborhood Crime Watch Program by increasing the number of citizens and neighborhoods that participate.
- Increase the number of Citizens Police Academies from one to two per year to further positive community relations.
- Ensure all supervisory personnel attend training to enhance their supervisory and management skills for professional growth and development.
- Purchase a new 3/4 ton cab and chasis for the new animal containment box.
- Hold events such as vaccination clinics/pet registration days.

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
Police				
• Calls for Service	10,271	10,630	4,376	10,973
• Traffic Accidents	415	386	172	421
• Arrest	574	564	209	597
• Citations/Violations	7,261	6,687	2,185	7,323
• Average response time (dispatch to arrival)	3	4	3	4
• Average Time on Calls	66	61	26	30
• Offenses Assigned	787	831	873	916
Animal Control				
• Animals Sheltered	159	147	39	153
• Calls for Service	566	621	196	594
• Animal Bites	24	26	15	25
• Animals returned to owner	36	35	18	36
• Citations issued	3	1	2	2
• Wildlife released	51	74	15	63

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

PUBLIC SAFETY

POLICE (102)

DIVISIONAL DESCRIPTION

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.

EXPENDITURE SUMMARY

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 2,422,501	\$ 2,703,786	\$ 2,496,810	\$ 2,742,953	\$ (330,899)	\$ -	\$ 2,412,054
Professional Fees	45,696	29,219	27,859	41,162	-	-	41,162
Supplies	20,251	28,700	25,000	25,500	(500)	-	25,000
Utilities/Comm	34,296	47,795	44,495	44,560	15,600	-	60,160
Vehicles/Fuel	72,530	89,465	64,465	99,500	(24,500)	-	75,000
Maint. & Contracts	85,748	89,650	67,100	68,300	(18,200)	117,381	167,481
Training	15,268	22,800	22,200	26,200	(4,000)	-	22,200
Operations	13,765	27,276	27,676	28,190	(200)	-	27,990
Capital Outlay	12,700	-	-	-	-	75,000	75,000
TOTAL EXPENDITURES	\$ 2,722,756	\$ 3,038,691	\$ 2,775,605	\$ 3,076,365	\$ (362,699)	\$ 192,381	\$ 2,906,047

SUPPLEMENTAL PACKAGE SUMMARY

Package Title	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Police Headquarters - Building Repair	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000
Dispatch Services - Contract with Denton Co.	-	117,381	117,381	-	117,381
Total Supplemental Budget	\$ 75,000	\$ 117,381	\$ 192,381	\$ -	\$ 192,381

UNMET BUDGET NEEDS

Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Replace 4 Patrol Vehicles	-	\$ 205,450	\$ -	\$ 205,450	\$ -	\$ 205,450
Reclass to Police Corporals	-	-	3,744	3,744	-	3,744
Digital Video Camera Systems	-	14,700	-	14,700	-	14,700
Sergeant Position	1.00	-	106,511	106,511	-	106,511
Handheld Radio Repl.	0.00	21,060	-	21,060	-	21,060
Police Officers (Grant)	5.00	-	419,548	419,548	568,060	(148,512)
Brazos Citations	-	36,061	-	36,061	-	36,061
Inc. in Overtime	-	-	10,000	10,000	-	10,000
Inc. in Training	-	-	4,000	4,000	-	4,000
Inc. in Dues & Subscriptions	-	-	2,170	2,170	-	2,170
Inc. in Public Relations	-	-	1,000	1,000	-	1,000
Inc. in Tools & Equipment	-	-	900	900	-	900
Inc. in Advertising	-	-	1,000	1,000	-	1,000
Police Clerk	1.00	-	69,648	69,648	-	69,648
Increase in Building Repairs	-	-	500	500	-	500
	7.00	\$ 277,271	\$ 619,021	\$ 896,292	\$ 568,060	\$ 328,232

PERSONNEL SUMMARY

Personnel	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Police Chief	1.00	1.00	1.00	1.00	-	-	1.00
Captain	1.00	1.00	1.00	1.00	-	-	1.00
Lieutenant	2.00	2.00	2.00	2.00	-	-	2.00
Sergeant	4.00	4.00	4.00	4.00	-	-	4.00
Corporals	2.00	2.00	2.00	2.00	-	-	2.00
Investigator	2.00	2.00	2.00	2.00	-	-	2.00
Police Officer	16.00	16.00	16.00	16.00	-	-	16.00
Clerical	2.00	2.00	2.00	2.00	-	-	2.00
Crossing Guard	1.00	1.00	1.00	1.00	(1.00)	-	-
TOTAL PERSONNEL	31.00	31.00	31.00	31.00	(1.00)	-	30.00

NOTE: The 2009-10 budget includes freezing two (2) police officers. The positions remain in the police budget and will not be funded. The budget also transfers the Crossing Guards to the Child Safety Program Fund.

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

**PUBLIC SAFETY
ANIMAL CONTROL (109)**

DIVISIONAL DESCRIPTION

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

EXPENDITURE SUMMARY

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 61,127	\$ 61,411	\$ 54,863	\$ 62,613	\$ (3,139)	\$ -	\$ 59,474
Professional Fees	4,972	9,463	9,463	9,525	(1,000)	-	8,525
Supplies	1,017	1,670	1,670	2,200	-	-	2,200
Utilities/Comm.	971	1,315	1,315	1,460	-	-	1,460
Vehicles/Fuel	5,197	7,500	3,500	7,500	(2,000)	-	5,500
Maint. & Contracts	178	2,322	2,322	2,350	(300)	-	2,050
Training	90	1,500	1,500	1,500	(200)	-	1,300
Operations	438	1,300	1,413	1,700	(600)	-	1,100
TOTAL EXPENDITURES	\$ 73,989	\$ 86,481	\$ 76,046	\$ 88,848	\$ (7,239)	\$ -	\$ 81,609

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

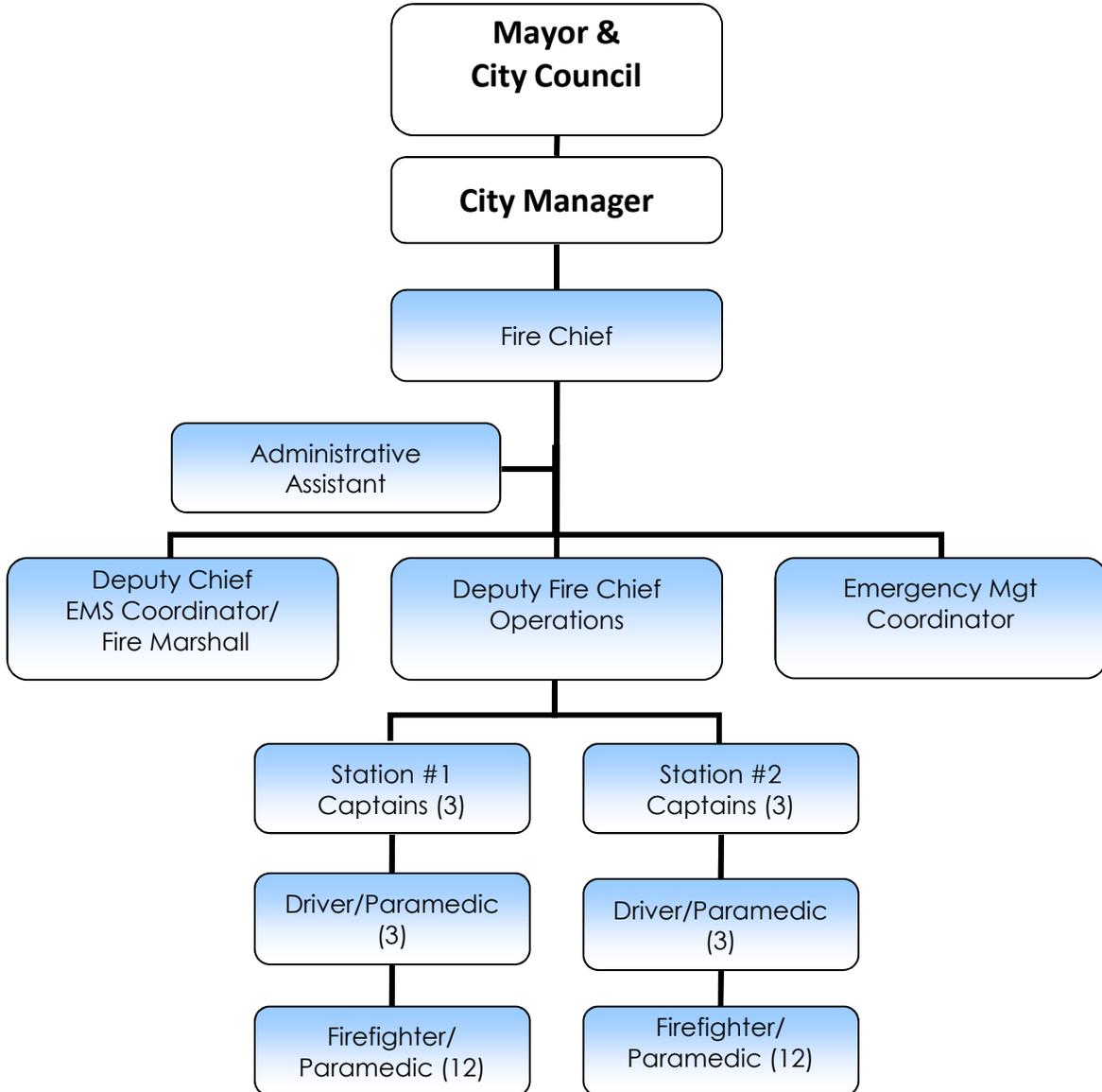
UNMET BUDGET NEEDS

Package Title	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Replace 3/4 Ton Truck	\$ 23,000	\$ -	\$ 23,000	\$ -	\$ 23,000
	\$ 23,000	\$ -	\$ 23,000	\$ -	\$ 23,000

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
AC Officer	1.00	1.00	1.00	1.00	-	-	1.00
P/T AC Officer	0.50	0.50	0.50	0.50	-	-	0.50
TOTAL PERSONNEL	1.50	1.50	1.50	1.50	-	-	1.50

General Fund Public Safety Services Lake Cities Fire Department Organizational Chart



**PUBLIC SAFETY
FIRE SERVICES**

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 2008-09

- Replaced a 1999 Ambulance.
- Continue to apply for Homeland Security grants.
- Started NFPA Physicals for members
- Continued necessary training and development of the new technical rescue team.
- Replaced 1993 Squad with a Utility/back up Brush Truck
- Improve Training thru addition of Training Chief

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Secure longterm dispatch solution with PD
- Catch up with Vehicle and Equipment replacement
- Continue NFPA Physicals for members
- Improve training with construction and use of Training Facility
- Continue improvements of Emergency Operations Center.
- Improve Public Education Program with Fire Safety house

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED (1)
Total Calls	2230	2565	2350	2467
• Fire Calls	771	820	810	850
• Structure fires	33	103	35	37
• EMS Alarms	1,198	1,385	1,261	1,320
• MVAs	228	257	244	260
• Public Education programs	27	55	75	85
• Routine inspections	309	420	400	400
• Training hours	6968	1800	7000	8640
• Response Times	6:04	06:35 (2)	6:06 (2)	6:25 (2)

(1) Not including opening of Bridge

(2) Does not include Dispatch delays

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

**PUBLIC SAFETY
FIRE (111)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 2,424,792	\$ 3,552,162	\$ 3,510,472	\$ 3,730,844	\$ (197,505)	\$ -	\$ 3,533,339
Professional Fees	20,437	71,174	71,402	79,275	(18,500)	-	60,775
Supplies	86,879	180,195	167,792	187,982	(36,140)	-	151,842
Utilities/Comm.	54,585	85,470	89,970	97,551	(4,920)	-	92,631
Vehicles/Fuel	45,153	93,077	88,500	101,138	(5,700)	-	95,438
Maint. & Contracts	58,681	322,400	303,582	269,486	(97,686)	-	171,800
Training	27,478	41,245	41,245	42,645	(7,750)	-	34,895
Operations	593,075	50,790	48,550	57,100	(4,000)	-	53,100
Capital Outlay	1,474,977	12,000	12,000	12,000	(12,000)	-	-
TOTAL EXPENDITURES	\$ 4,786,057	\$ 4,408,513	\$ 4,333,513	\$ 4,578,021	\$ (384,201)	\$ -	\$ 4,193,820

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

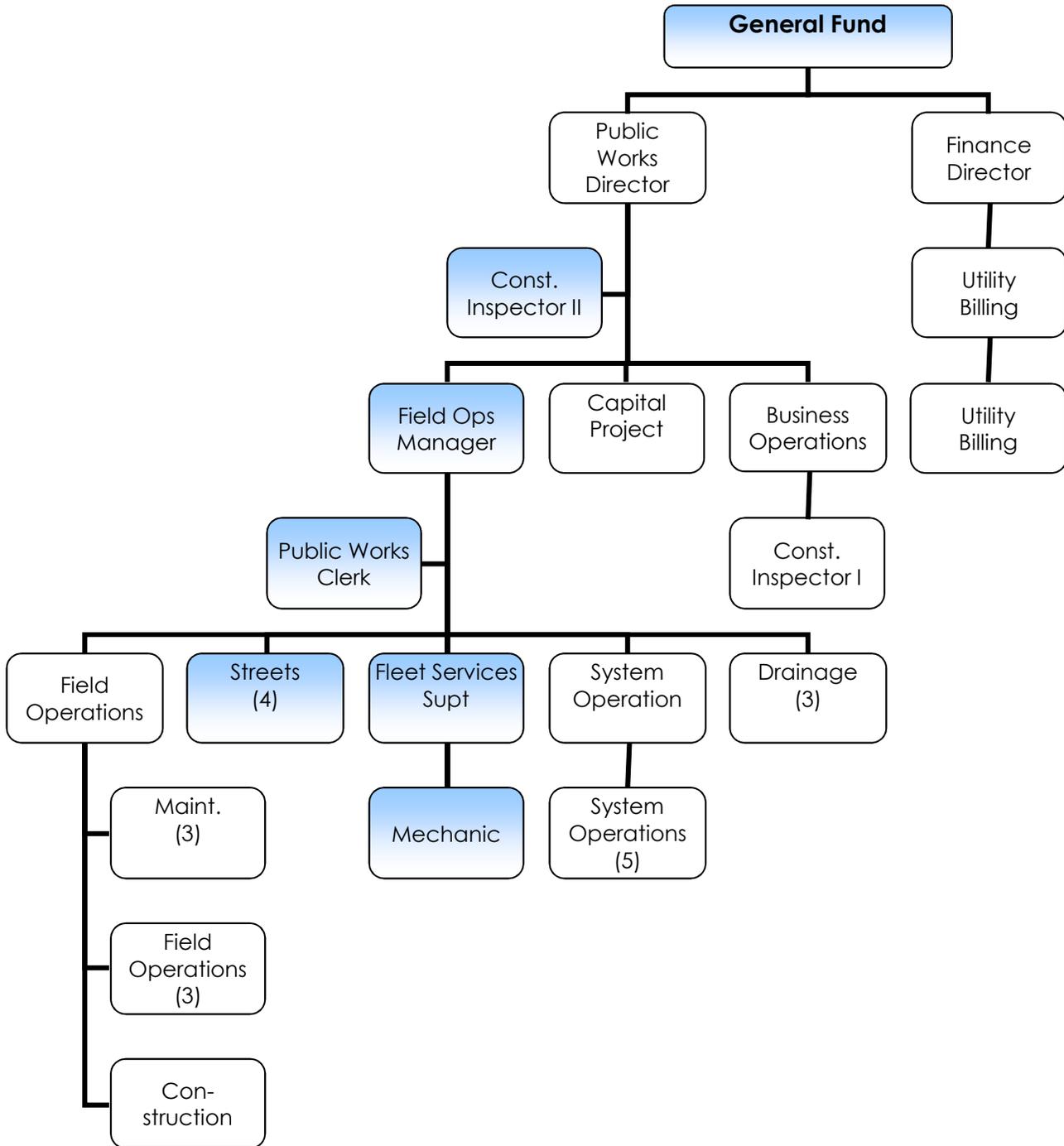
Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Replace 2002 Vehicle	-	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000
Defibrillators Replacement	-	72,598	-	72,598	-	72,598
Rescue Supplies & Equip.	-	72,070	-	72,070	-	72,070
Mechanic for FD Fleet	1.00	83,245	106,200	189,445	-	189,445
Radio Replacement & Upgrade	-	20,750	-	20,750	-	20,750
Fire Headquarter Upgrades	-	20,000	-	20,000	-	20,000
EOC Upgrades	-	9,700	-	9,700	-	9,700
Emergency Mgmt Intern	-	-	2,700	2,700	-	2,700
Fire Headquarters Upgrades	-	10,000	-	10,000	-	10,000
Back Up Generator	-	39,000	1,200	40,200	-	40,200
	1.00	\$ 227,695	\$ 110,100	\$ 337,795	\$ -	\$ 337,795

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 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	-	-	1.00
Admin Assist	1.00	1.00	1.00	1.00	-	-	1.00
TOTAL PERSONNEL	41.00	41.00	41.00	41.00	-	-	41.00



General Fund Public Works Organizational Chart



PUBLIC WORKS

DEPARTMENT DESCRIPTION

The General Fund Public Works Department consists of Streets and Fleet Maintenance.

ACCOMPLISHMENTS FOR FISCAL YEAR 2008-09

- Began TMUTCD required street sign conversion to 8" street name signs.
- Keeping work order response to 85% or higher response in same week of notice.
- Continued Staff training and certification in automotive diagnostics and repairs.
- Maintained a cost effective Fleet Maintenance Department
- Completed Vehicle replacements

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Hire 2 additional Maintenance Workers to assist with completing sign conversions and become more proactive.
- Purchase A.C. recovery system
- Continue training of staff
- Maintian effective operation

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
Streets				
• Pot holes repaired	850	1000	1300	1000
• Sidewalk Replacement	350	1000	1150	550
• Street Reconstruction (square yard)	15	1000	45	1000
• Street Sign Repairs	85	200	250	300
• Work Orders	88	100	150	100
• Citizen Requests - Resolved within 5 dyas	70%	85%	85%	85%
Fleet Maintenance				
• Preventive maintenance services	275	275	275	300
• Vehicle repairs	275	275	100	200
• Equipment repairs	150	150	100	125
• Contract repairs	100	100	100	115
• Fleet size of vehicles and heavy equipment	98	98	105	105
• Repeat repairs	5%	5%	5%	5%
• Mechanic on duty	2	2	2	2
• Average work orders completed weekly	25	30	30	30

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

**PUBLIC WORKS
STREETS (103)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 421,066	\$ 452,050	\$ 419,059	\$ 461,495	\$ (23,110)	\$ -	\$ 438,385
Professional Fees	58,352	68,864	47,864	48,888	(15,000)	-	33,888
Supplies	163,344	75,875	65,975	90,975	(15,000)	-	75,975
Utilities/Communication	135,634	141,317	139,216	143,716	-	-	143,716
Vehicles/Fuel	10,202	16,000	10,000	14,000	-	-	14,000
Maint. & Contracts	19,683	74,090	73,257	73,757	(22,220)	-	51,537
Training	3,578	4,904	2,500	4,904	-	-	4,904
Operations	483	8,020	7,510	8,288	-	-	8,288
Capital Outlay	38,817	24,317	24,316	24,317	-	-	24,317
TOTAL EXPENDITURES	\$ 851,160	\$ 865,437	\$ 789,697	\$ 870,340	\$ (75,330)	\$ -	\$ 795,010

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Maintenance Workers	2.00	\$ -	\$ 106,504	\$ 106,504	\$ -	\$ 106,504
	2.00	\$ -	\$ 106,504	\$ 106,504	\$ -	\$ 106,504

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Superintendent	1.00	1.00	1.00	1.00	-	-	1.00
Inspector I	0.50	0.50	0.50	0.50	-	-	0.50
Inspector II	0.50	0.50	0.50	0.50	-	-	0.50
Operations Manager	1.00	1.00	1.00	1.00	-	-	1.00
Operations Supervisor	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
TOTAL PERSONNEL	7.00	7.00	7.00	7.00	-	-	7.00

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

**PUBLIC WORKS
FLEET MAINTENANCE (108)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 119,704	\$ 125,659	\$ 112,559	\$ 118,285	\$ (4,683)	\$ -	\$ 113,602
Professional Fees	2,286	2,357	2,357	2,619	(200)	-	2,419
Supplies	3,533	4,266	4,186	4,186	(1,100)	-	3,086
Utilities/Communication	2,198	5,363	4,423	4,773	(300)	-	4,473
Vehicles/Fuel	71,468	77,500	75,000	76,000	(7,160)	-	68,840
Maint. & Contracts	5,271	6,011	4,990	5,342	(300)	-	5,042
Training	1,187	2,550	2,550	2,550	(2,550)	-	-
Operations	620	4,330	1,810	3,080	(1,400)	-	1,680
Capital Outlay	3,209	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 209,475	\$ 228,036	\$ 207,875	\$ 216,835	\$ (17,693)	\$ -	\$ 199,142

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

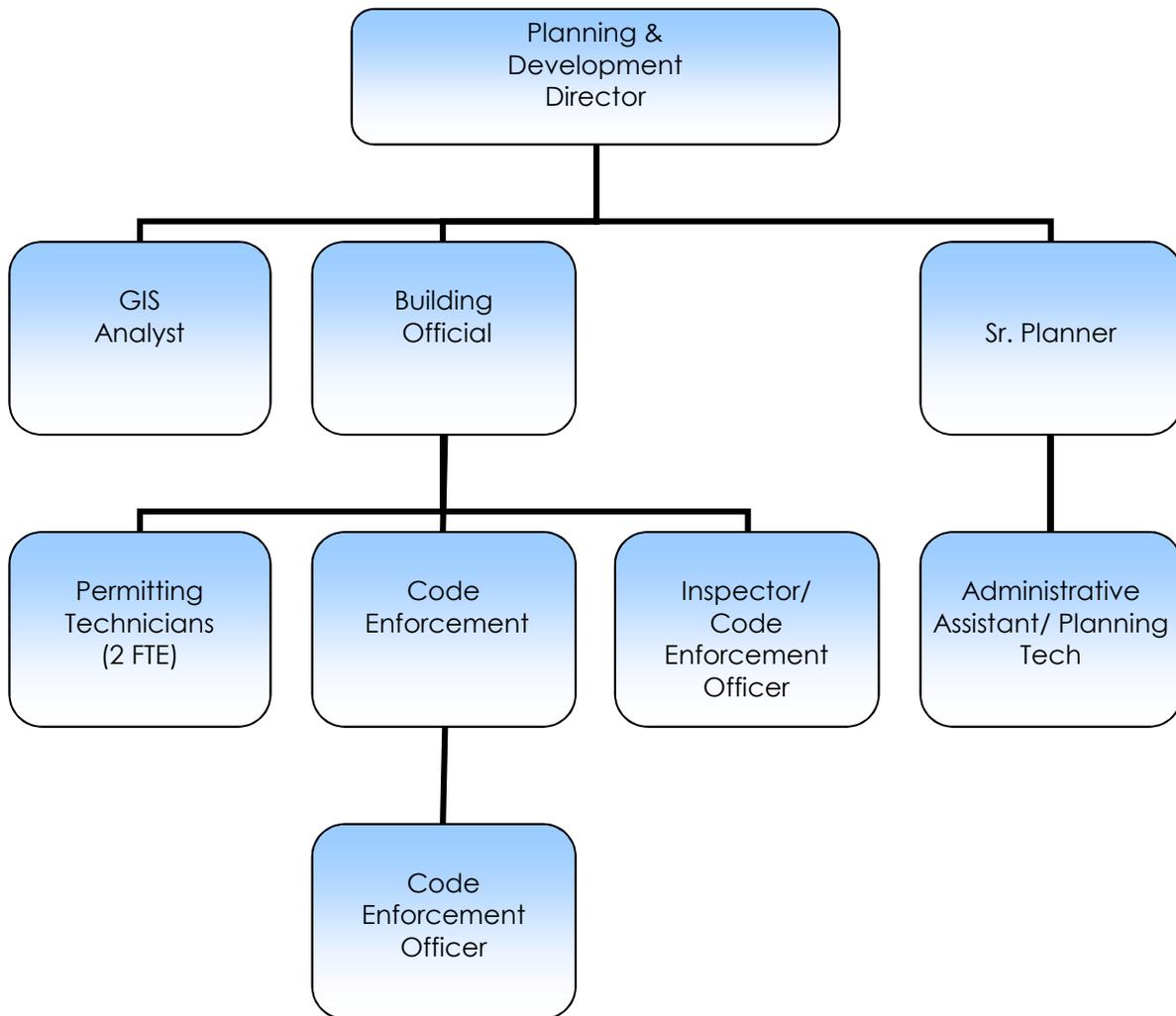
UNMET BUDGET NEEDS

Package Title	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
A.C. Recovery Machine	\$ 7,000	\$ -	\$ 7,000	\$ 2,500	\$ 4,500
Brake Lathe Machine	10,000	-	10,000	1,200	8,800
	\$ 17,000	\$ -	\$ 17,000	\$ 3,700	\$ 13,300

PERSONNEL SUMMARY

Personnel Full-Time Equivalent	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 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

General Fund Planning & Development Organizational Chart



PLANNING & DEVELOPMENT

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2008-09

- Implemented the building permitting and call center modules of Incode.
- Continue to provide developer, contractor, and public educational materials as relates to storm water pollution prevention and control measures.
- Created guidebook to assist in expediting the permitting process for new construction projects.
- Created a monthly Building Department Newsletter for builders, contractors, and developers.
- Comprehensive Plan Implementation.
- Amended Gas Well Ordinance
- INCODE Implementation

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Adopt and enforce the 2009 International Codes with local amendments. Create local amendment guidebooks available both online and at the front counter.
- Obtain City Council approval of the Swimming Pool and Irrigation ordinances.
- Create a Construction Board of Adjustment appointed by the City Council.
- Comprehensive Plan Implementation
- Unified Code Implementation
- Update Landuse Plan

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
Community Development				
• Permit Issued	674	1,200	500	400
• Plans Submitted	173	100	60	50
• Annual Phone Calls Received	18,245	18,000	18,000	18,000
• Contractor Registrations	190	N/A	100	100
• Health Inspections	35	N/A	70	70
• Plan Reviews Completed	173	100	60	50
• Completed Inspections	2,140	2,500	1,500	1,200
• Code Enforcement Inspections	N/A	N/A	1,800	2,000
Planning				
• Plats	20	30	20	20
• Site Plan	20	25	15	15
• Zoning	10	12	8	8
• New Ordinance Development	5	2	10	5
• GIS Requests	80	80	120	150
• Processed Projects	60	60	50	45
• Ordinance Updates	20	10	10	5
• GIS Project Request Completion	80	80	120	150
• Development Meeting completion	43	37	24	24

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

**PLANNING & DEVELOPMENT
COMMUNITY DEVELOPMENT (104)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 313,754	\$ 398,507	\$ 337,799	\$ 387,898	\$ (17,306)	\$ -	\$ 370,592
Professional Fees	25,099	26,476	22,876	22,096	-	-	22,096
Supplies	4,540	3,760	3,760	3,690	-	-	3,690
Utilities/Communication	6,889	6,920	5,600	6,080	-	-	6,080
Vehicles/Fuel	4,611	7,000	5,000	5,000	-	-	5,000
Maint. & Contracts	6,465	8,800	3,000	3,050	-	-	3,050
Training	9,540	7,149	6,184	4,655	(2,100)	-	2,555
Operations	825	3,800	2,504	2,637	-	-	2,637
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 371,723	\$ 462,412	\$ 386,723	\$ 435,106	\$ (19,406)	\$ -	\$ 415,700

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Building Official	1.00	1.00	1.00	1.00	-	-	1.00
Inspector	2.00	2.00	2.00	2.00	-	-	2.00
Permit Technician	2.00	2.00	2.00	2.00	-	-	2.00
Code Enf. Officer	-	1.00	1.00	1.00	-	-	1.00
TOTAL PERSONNEL	5.00	6.00	6.00	6.00	-	-	6.00

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

**PLANNING & DEVELOPMENT
PLANNING (110)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 305,612	\$ 325,989	\$ 312,106	\$ 330,975	\$ (14,882)	\$ -	\$ 316,093
Professional Fees	61,009	62,643	60,643	68,310	(5,000)	-	63,310
Supplies	1,182	2,990	3,990	3,990	(430)	-	3,560
Utilities/Communication	2,402	3,820	3,640	3,280	-	-	3,280
Vehicles/Fuel	-	515	515	515	-	-	515
Maint. & Contracts	16,850	21,323	14,323	15,823	(5,100)	-	10,723
Training	8,670	14,170	14,400	8,400	(4,500)	-	3,900
Operations	2,111	4,100	4,100	3,860	(395)	-	3,465
Capital Outlay	753	-	-	-	-	193,500	193,500
TOTAL EXPENDITURES	\$ 398,590	\$ 435,550	\$ 413,717	\$ 435,153	\$ (30,307)	\$ 193,500	\$ 598,346

SUPPLEMENTAL PACKAGE SUMMARY

Package Title	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Comprehensive Plan	\$ 193,500	\$ -	\$ 193,500	\$ -	\$ 193,500
	\$ 193,500	\$ -	\$ 193,500	\$ -	\$ 193,500

UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Planning Director	1.00	1.00	1.00	1.00	-	-	1.00
Senior Planner	2.00	1.00	1.00	1.00	-	-	1.00
GIS Analyst	1.00	1.00	1.00	1.00	-	-	1.00
Planning Technician	1.00	1.00	1.00	1.00	-	-	1.00
TOTAL PERSONNEL	5.00	4.00	4.00	4.00	-	-	4.00

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

**PLANNING & DEVELOPMENT
CODE ENFORCEMENT (113)**

DIVISIONAL DESCRIPTION

During FY 2007-08, the Code Enforcement division (113) was transferred to Community Development (104). This included the transfer of the Code Enforcement Officer position (1 FTE).

EXPENDITURE SUMMARY

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 52,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	252	-	-	-	-	-	-
Utilities/Communication	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 52,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

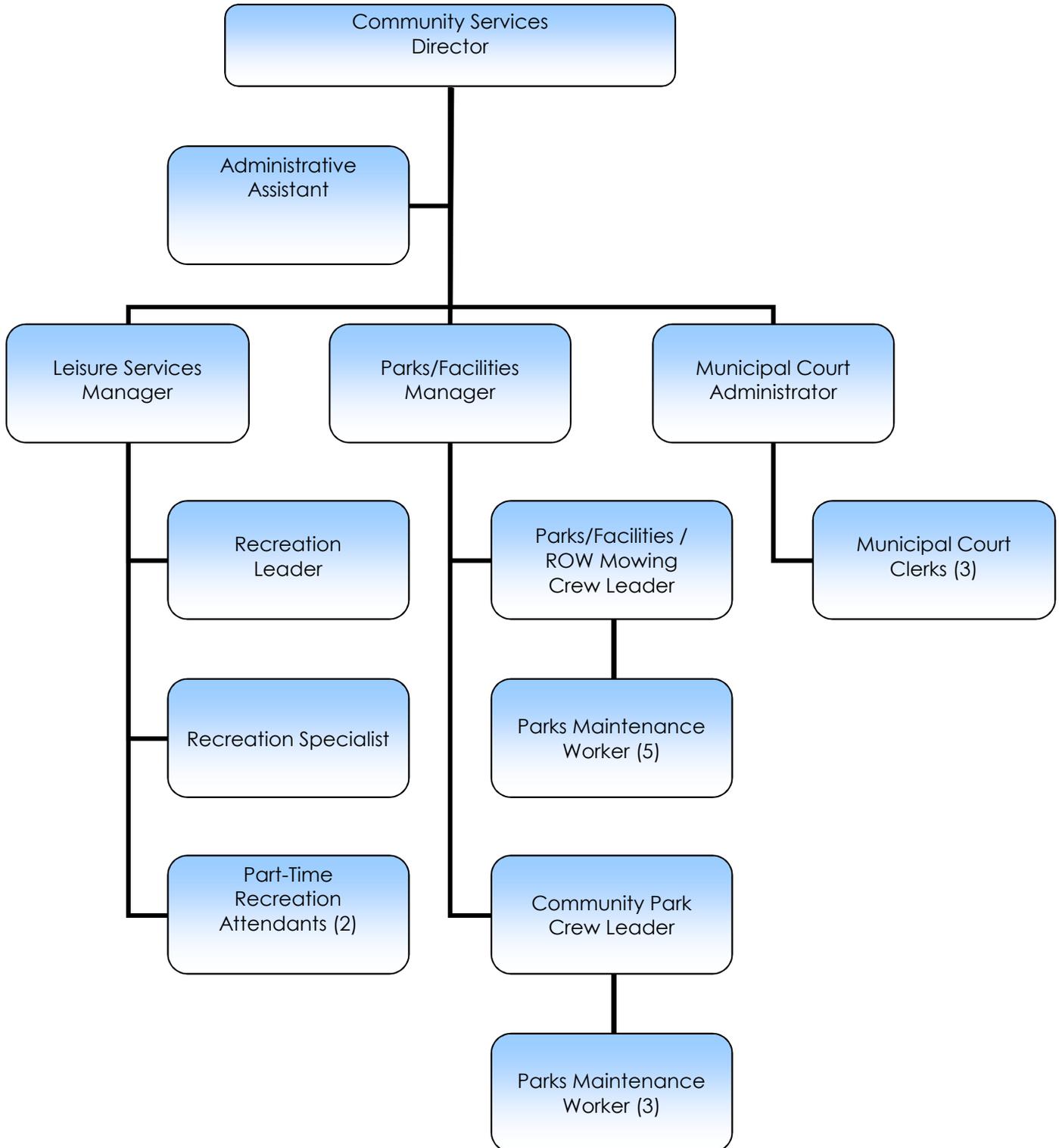
No unmet budget needs for this division.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Code Enf. Officer	1.00	-	-	-	-	-	-
TOTAL PERSONNEL	1.00	-	-	-	-	-	-



General Fund Community Services Organizational Chart



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

COMMUNITY SERVICES

DEPARTMENT DESCRIPTION

Community Services Department consists of Municipal Court, Parks, Recreation, and City Hall Divisional Budgets.

ACCOMPLISHMENTS FOR FISCAL YEAR 2008-09

- Continued improvements to Naughton Park by installing a sidewalk and picnic table on concrete slab.
- Received TX Parks & Wildlife Commission Trails Grant for the Elm Fork Pedestrian/Equestrian Trail.
- Department awarded the 2008 Texas Municipal League Excellence Award for the Corinth C.S.I. Camp.
- Installed two (2) age appropriate play structures at Corinth Farms Park.
- Insured that Recreation Staff maintained CPR & First Aid certifications.
- Increased programming at Woods Building & the Crownover Recreation Center to maximum capacity.
- Installed shade covers in Community Park baseball complex with a Lake Cities Baseball Assn. donation.
- Installed (3) baseball backstops at Community Park with a donation from Lake Cities Baseball Assn.
- Two (2) Parks Division employees obtained their Pesticide Applicator License.
- Continued the tree replacement program for dead and dying trees at City Hall.
- Worked with Keep Corinth Beautiful to landscape the front of City Hall with a Xeriscape garden.
- Completed OMNI System entries of warrants for past five years.
- Participated in the 2009 State Wide Warrant Round-up with total collections of \$100,631.

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Establish an annual City Softball Tournament and City Golf Tournament.
- Expand Athletic and Senior Adult Programming.
- Acquire additional programming space from the Lake Dallas ISD to meet program expansion needs.
- Continue Corinth Farms trail renovation from soft trail to concrete sidewalk..
- Continue Naughton Park improvements to include sidewalks, soft trails, & east side access to property.
- Install (1) age appropriate play structure at Eagle Pass Park if funds become available.
- Continue the tree replacement program for dead and dying trees at City Hall.
- Continue working with Keep Corinth Beautiful to landscape the front of City Hall.
- Have all court clerks certified Level 1.
- Utilize Incode System to streamline various daily court functions.
- Continue entering warrants in the RES/OMNI system and removing paid warrants.
- Participate in the 2010 State Wide Warrant Round-up.

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
<i>Parks & Recreation</i>				
• Activies Offered	1,013	1,127	604	827
• Park Acreage maintained	4,608	4,608	4,736	4,736
• Right-of-way miles maintained	6,144	6,144	6,144	6,144
• Athletics fields maintained	700	750	750	750
• Average daily attendance	78	80	69	114
• Total Yearly Attendance	29,027	30,000	16,850	28,000
• Mowing acres per hour	3,900	3,900	4,000	4,000
<i>Municipal Court</i>				
• Citations Processed	6,000	6,200	5,900	6,000
• Warrants Issued	1,740	1,800	1,800	1,800
• Revenue Collected	990,000	640,000	550,000	553,500
• Citations processed per full-time equivalent position.	1,500	2,000	1,400	1,500
• Average filing time (days)	1	1	1	1
<i>City Hall</i>				
• Mowing of City Hall	30	30	32	36
• Meeting room set-ups	212	250	250	275
• Service Calls	45	45	50	60
• Mowing City Hall - Man Hours	480	480	512	576
• Meeting room set-ups - Man Hours	474	500	500	550
• Service Calls - Man Hours	45	45	50	60

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

**COMMUNITY SERVICES
PARKS (106)**

DIVISIONAL DESCRIPTION

The mission of the Parks & 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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 857,689	\$ 937,679	\$ 828,298	\$ 937,031	\$ (43,600)	\$ -	\$ 893,431
Professional Fees	33,223	38,703	38,703	40,177	(23,282)	-	16,895
Supplies	162,971	71,499	63,279	66,090	(7,565)	-	58,525
Utilities/Comm.	142,857	150,565	155,843	155,960	(25,405)	-	130,555
Vehicles/Fuel	19,165	25,000	25,000	25,000	-	-	25,000
Maint. & Contracts	32,348	33,500	30,700	35,200	(7,000)	-	28,200
Training	4,587	13,090	12,723	13,445	(10,195)	-	3,250
Operations	13,142	20,400	21,290	16,990	(8,804)	-	8,186
Capital Outlay	6,261	25,000	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,272,243	\$ 1,315,436	\$ 1,175,836	\$ 1,289,893	\$ (125,851)	\$ -	\$ 1,164,042

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Right-of Way Maint. Worker	1.00	\$ -	\$ 55,919	\$ 55,919	\$ -	\$ 55,919
Parks Maint. Worker	1.00	-	55,919	55,919	-	55,919
Right-of-Way Crew Leader	1.00	-	66,353	66,353	-	66,353
	3.00	\$ -	\$ 178,191	\$ 178,191	\$ -	\$ 178,191

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Director	1.00	1.00	1.00	1.00	-	-	1.00
Parks/Facilities Mgr	1.00	1.00	1.00	1.00	-	-	1.00
Admin Assistant	1.00	1.00	1.00	1.00	-	-	1.00
Leisure Serv. Mgr	1.00	1.00	1.00	1.00	-	-	1.00
Recreation Leader	1.00	1.00	1.00	1.00	-	-	1.00
Recreation Specialist	1.00	1.00	1.00	1.00	-	-	1.00
Recreation Attendant	1.00	1.00	1.00	1.00	-	-	1.00
Crew Leader	2.00	2.00	2.00	2.00	-	-	2.00
Maintenance Worker	8.00	8.00	8.00	8.00	-	-	8.00
TOTAL PERSONNEL	17.00	17.00	17.00	17.00	-	-	17.00

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

**COMMUNITY SERVICES
MUNICIPAL COURT (105)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 182,756	\$ 203,655	\$ 172,094	\$ 206,286	\$ (8,135)	\$ -	\$ 198,151
Professional Fees	62,866	92,141	83,501	93,063	(19,156)	-	73,907
Supplies	3,867	4,700	4,000	4,600	-	-	4,600
Utilities/Communication	6,859	9,150	7,500	9,250	-	-	9,250
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	5,672	4,950	5,050	5,600	-	-	5,600
Training	2,546	3,025	2,350	3,125	(300)	-	2,825
Operations	791	2,550	2,200	2,350	-	-	2,350
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 265,357	\$ 320,171	\$ 276,695	\$ 324,274	\$ (27,591)	\$ -	\$ 296,683

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Municipal Court Clerk	1.00	\$ -	\$ 59,653	\$ 59,653	\$ -	\$ 59,653
	1.00	\$ -	\$ 59,653	\$ 59,653	\$ -	\$ 59,653

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 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, TEXAS
ANNUAL PROGRAM OF SERVICES**

**COMMUNITY SERVICES
RECREATION (701)**

DIVISIONAL DESCRIPTION

The mission of the Parks & 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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 22,060	\$ 32,944	\$ 32,944	\$ 31,349	\$ (356)	\$ -	\$ 30,993
Professional Fees	62,850	56,984	58,951	92,156	(12,800)	-	79,356
Supplies	14,291	26,284	17,675	75,244	-	-	75,244
Utilities/Communication	11,840	6,300	6,300	8,700	-	-	8,700
Vehicles/Fuel	603	1,060	800	1,060	-	-	1,060
Maint. & Contracts	8,003	17,103	17,492	17,922	-	-	17,922
Training	2,241	4,035	6,110	7,885	(5,676)	-	2,209
Operations	40,968	40,693	45,243	73,618	-	-	73,618
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 162,856	\$ 185,403	\$ 185,515	\$ 307,934	\$ (18,832)	\$ -	\$ 289,102

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Temporary Seasonal	1.30	1.30	1.30	1.30	-	-	1.30
TOTAL PERSONNEL	1.30	1.30	1.30	1.30	-	-	1.30

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

**COMMUNITY SERVICES
CITY HALL EXPENSES (112)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	27,636	28,046	28,046	29,645	-	-	29,645
Supplies	13,885	16,000	16,000	16,000	(2,500)	-	13,500
Utilities/Communication	66,396	78,241	75,256	78,286	(4,300)	-	73,986
Vehicles/Fuel	-	250	100	100	-	-	100
Maint & Contracts	26,382	33,265	33,265	35,370	(2,404)	-	32,966
Training	-	-	-	-	-	-	-
Operations	1,013	600	600	600	(400)	-	200
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 135,312	\$ 156,402	\$ 153,267	\$ 160,001	\$ (9,604)	\$ -	\$ 150,397

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

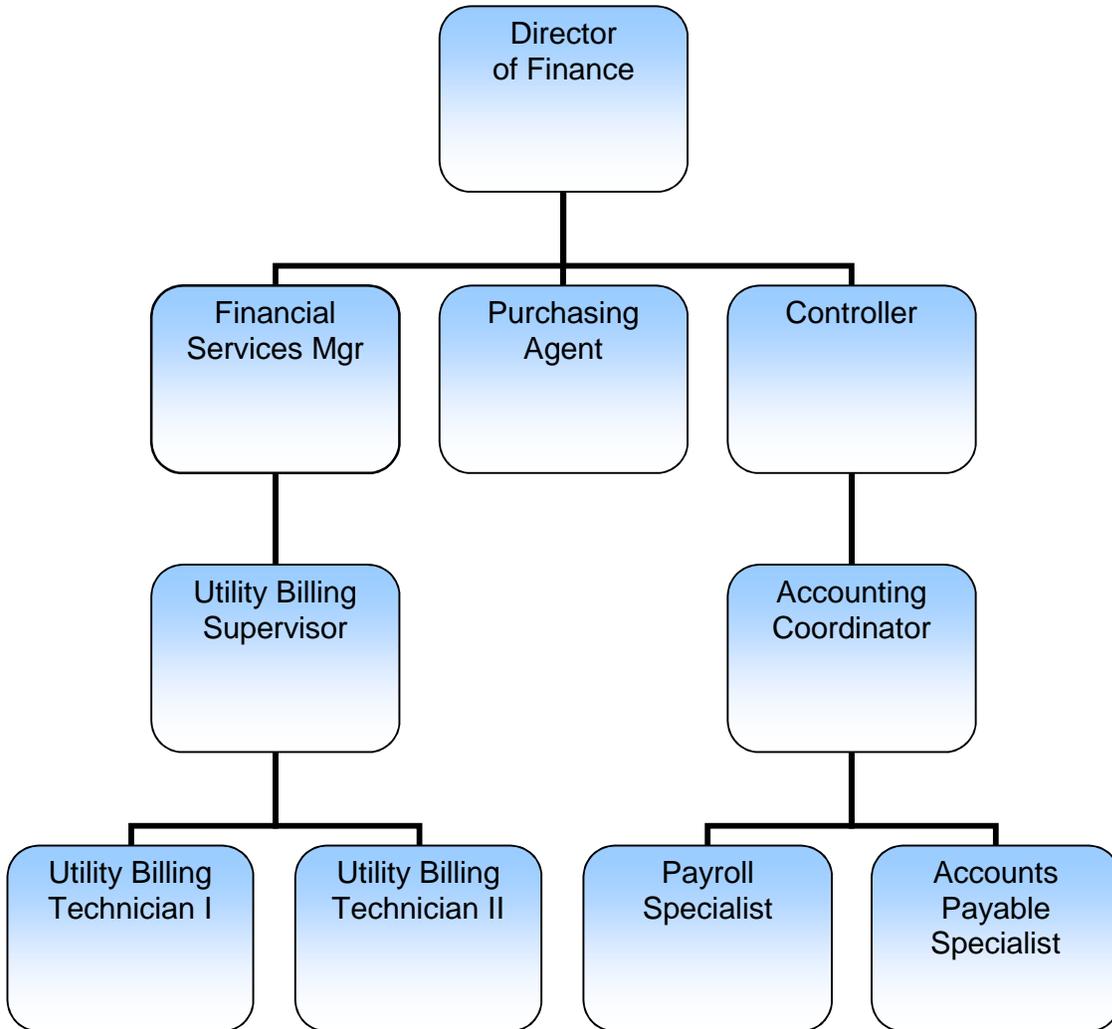
UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

No personnel budgeted for this division.

General Fund Finance Services Organizational Chart



FINANCE SERVICES

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2008-09

- Developed a Long Range Financial Forecast.
- Streamlined Accounts Payable procedures by implementing check requisitions & purchasing cards.
- Implemented Capital Improvement Project Accounting System.
- Performed a Risk Assessment.
- Evaluated and Implemented departmental internal controls.
- Successfully transitioned the City's bank depository.
- Standard & Poor's Rating Services conducted an annual review of the City's capital expenditures, finances, and local economy. The rating service upgraded the City of Corinth's Financial Strength.
- Received Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year beginning October 1, 2008.
- Developed Procurement Card Program.

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Develop a balanced budget which incorporates the organizations basic platform for operations on which to build future needs.
- Document and prepare departmental procedures manual for all finance positions.
- Implement cross training program.

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
• Accounts Payable documents processed per year	6,855	7,000	7,000	7,200
• Accounts Payable checks issued per year	3,161	4,500	3,764	3,800
• Budget transfers per year	88	85	65	68
• Accounts Receivable billed per year	\$1,733,363	\$ 1,682,000	\$1,637,097	\$1,724,413
• Vendor invoices processed within 30 days	97%	99%	97%	99%
• Accounts Receivable collection rate	98%	98%	98%	98%

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

**FINANCE SERVICES
FINANCE (101)**

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 535,814	\$ 570,396	\$ 488,037	\$ 611,569	\$ (68,468)	\$ -	\$ 543,101
Professional Fees	107,912	33,803	25,203	5,966	(3,600)	-	2,366
Supplies	3,484	7,586	4,000	8,600	(3,000)	-	5,600
Utilities/Communication	4,464	6,250	4,940	5,395	(600)	-	4,795
Maint. & Contracts	17,404	10,400	6,600	7,350	(750)	-	6,600
Training	13,135	7,850	7,611	7,955	(4,480)	-	3,475
Operations	15,431	14,159	15,940	19,830	(6,400)	-	13,430
Capital Outlay	8,253	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 705,898	\$ 650,444	\$ 552,331	\$ 666,665	\$ (87,298)	\$ -	\$ 579,367

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this division.

UNMET BUDGET NEEDS

No unmet budget needs for this division.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Director	1.00	1.00	1.00	1.00	-	-	1.00
Budget Manager	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
Acct. Coordinator	-	-	-	1.00	-	-	1.00
AP Specialist	1.00	1.00	1.00	1.00	-	-	1.00
Payroll Specialist	1.00	1.00	1.00	1.00	-	-	1.00
TOTAL PERSONNEL	7.00	7.00	7.00	7.00	-	-	7.00



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 proposed rate of \$.57698 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 – A+.

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

**SUMMARY OF RESOURCES & EXPENDITURES
DEBT SERVICE FUND
2009-10**

RESOURCE SUMMARY

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Ad Valorem Taxes	\$ 1,828,997	\$ 1,962,831	\$ 1,996,000	\$ 1,930,014	\$ -	\$ -	\$ 1,930,014
Interest Income	10,512	-	25,500	-	-	-	-
Transfer In	-	-	19,342	25,756	-	-	25,756
TOTAL REVENUES	\$ 1,839,509	\$ 1,962,831	\$ 2,040,842	\$ 1,955,770	\$ -	\$ -	\$ 1,955,770
Use of Fund Balance	307,132	467,429	369,418	394,780			394,780
TOTAL RESOURCES	\$ 2,146,641	\$ 2,430,260	\$ 2,410,260	\$ 2,350,550	\$ -	\$ -	\$ 2,350,550

EXPENDITURE SUMMARY

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Debt Service	\$ 2,145,934	\$ 2,405,260	\$ 2,405,260	\$ 2,325,550	\$ -	\$ -	\$ 2,325,550
Agent Fees	707	25,000	5,000	25,000	-	-	25,000
TOTAL EXPENDITURES	\$ 2,146,641	\$ 2,430,260	\$ 2,410,260	\$ 2,350,550	\$ -	\$ -	\$ 2,350,550

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

**ESTIMATED AD VALOREM TAX COLLECTIONS & DISTRIBUTION
2009-10**

Assessed Valuation for 2008		\$ 1,417,615,882
Gain/(Loss) in Value		<u>(23,701,365)</u>
Net Assessed Valuation for 2009		\$ 1,393,914,517

GENERAL FUND:

Tax Rate Per \$100 valuation	x	<u>0.43852</u>
		6,112,594
Estimated Collections	x	<u>100.00%</u>
TOTAL REVENUE		<u><u>\$ 6,112,594</u></u>

GENERAL DEBT SERVICE FUND:

Tax Rate Per \$100 valuation	x	<u>0.13846</u>
		1,930,014
Estimated Collections	x	<u>100.00%</u>
TOTAL REVENUE		<u><u>\$ 1,930,014</u></u>

DISTRIBUTION	2008-09	2009-10	2009-10 REVENUE	PERCENT
General Fund	\$ 0.43852	\$ 0.43852	\$ 6,112,594	76.00%
General Debt Service Fund	0.13846	0.13846	1,930,014	24.00%
TOTAL	<u><u>\$ 0.57698</u></u>	<u><u>\$ 0.57698</u></u>	<u><u>\$ 8,042,608</u></u>	100.00%

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

**GENERAL LONG-TERM DEBT
2009-10**

Issue	Interest Rate	Issue Date	Final Maturity	Original Amount of Issue	Gross Amount outstanding at 9/30/09
1997 General Obligation Refunding	4.65 to 5.15	11-15-1997	02-15-2018	\$ 8,245,000	\$ 450,000
1999 General Obligation	4.15 to 5.00	04-15-1999	02-15-2019	7,000,000	1,920,000
2001 General Obligation	4.25 to 6.25	02-15-2001	02-15-2021	2,000,000	745,000
2005 General Obligation Refunding	4.00 to 4.25	12-1-2005	02-15-2020	5,080,000	4,830,000
2007 General Obligation Refunding	3.78 to 4.49	02-1-2007	02-15-2021	5,250,000	5,210,000
2007 Certificates of Obligation	4.50 to 5.25	08-15-2007	02-15-2027	24,020,000	21,800,000
				<u>\$ 51,595,000</u>	<u>\$ 34,955,000</u>

GENERAL DEBT SERVICE REQUIREMENTS

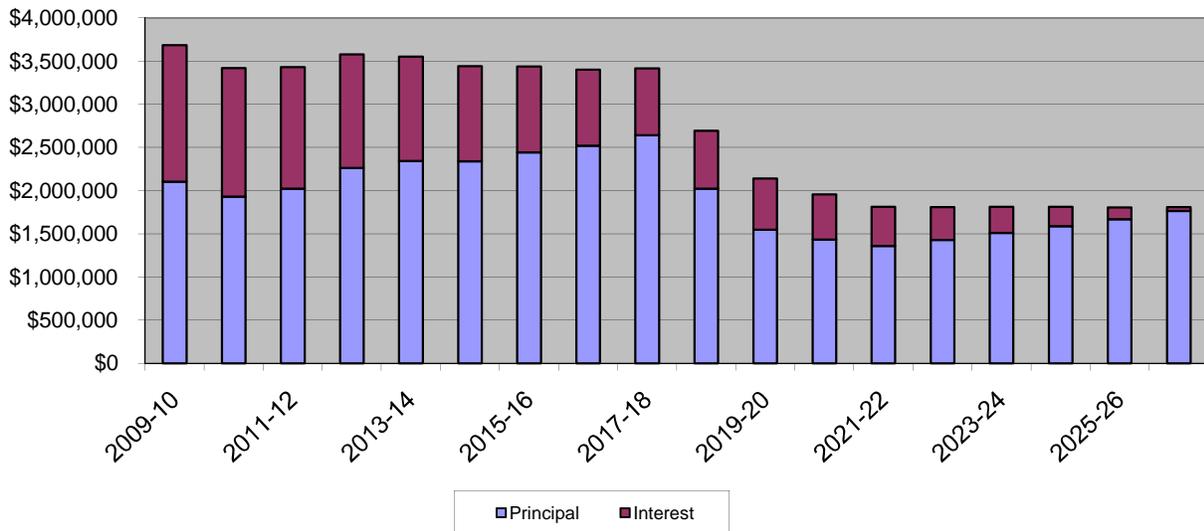
Issue	Tax Supported			Water/Wastewater & Drainage Debt Requirements	Total Long-Term Debt
	Principal	Interest	Total		
1997 General Obligation Refunding	\$ 247,500	\$ 6,001	\$ 253,501	\$ 207,411	\$ 460,912
1999 General Obligation	350,000	76,380	426,380	-	426,380
2001 General Obligation	90,000	31,760	121,760	-	121,760
2005 General Obligation Refunding	167,700	150,248	317,948	89,677	407,625
2007 General Obligation Refunding	16,500	176,241	192,741	40,885	233,626
2007 Certificates of Obligation	609,000	404,220	1,013,220	1,021,343	2,034,563
	<u>\$ 1,480,700</u>	<u>\$ 844,850</u>	<u>\$ 2,325,550</u>	<u>\$ 1,359,316</u>	<u>\$ 3,684,866</u>

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

**GENERAL LONG-TERM DEBT
PRINCIPAL & INTEREST REQUIREMENTS
AS OF OCTOBER 1, 2009**

Year	General Debt Principal	General Debt Interest	Total General Debt	Water/Wastewater Debt	Drainage Debt	Total Tax Supported Debt
2009-10	2,105,000	1,579,866	3,684,866	1,116,701	242,615	2,325,550
2010-11	1,930,000	1,491,805	3,421,805	1,129,654	240,169	2,051,982
2011-12	2,025,000	1,407,444	3,432,444	1,137,495	234,769	2,060,180
2012-13	2,265,000	1,312,896	3,577,896	1,103,584	233,944	2,240,368
2013-14	2,345,000	1,208,192	3,553,192	1,108,184	227,694	2,217,314
2014-15	2,340,000	1,102,492	3,442,492	1,185,831	226,319	2,030,342
2015-16	2,445,000	995,716	3,440,716	1,195,087	224,694	2,020,935
2016-17	2,520,000	884,317	3,404,317	1,214,540	222,819	1,966,958
2017-18	2,645,000	770,811	3,415,811	1,224,529	221,147	1,970,135
2018-19	2,025,000	669,534	2,694,534	1,084,728	214,713	1,395,093
2019-20	1,550,000	590,318	2,140,318	994,948	213,075	932,295
2020-21	1,435,000	522,652	1,957,652	964,644	206,231	786,777
2021-22	1,360,000	453,863	1,813,863	950,332	198,825	664,706
2022-23	1,430,000	380,625	1,810,625	951,743	200,688	658,194
2023-24	1,510,000	303,450	1,813,450	960,794	197,156	655,500
2024-25	1,590,000	222,075	1,812,075	967,218	193,363	651,494
2025-26	1,670,000	136,500	1,806,500	893,119	189,306	724,075
2026-27	1,765,000	46,332	1,811,332	908,232	189,856	713,244
TOTAL	\$ 34,955,000	\$ 14,078,888	\$ 49,033,888	\$ 19,091,363	\$ 3,877,383	\$ 26,065,142

**2009-2027 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. The 2009-10 budget assumes another normal year with anticipated revenue from water sales of \$6,216,097. Residential wastewater treatment charges are determined by a winter average process that takes the lowest three winter months of water consumption to determine a baseline wastewater treatment demand. The winter weather, when wet, drives lower wastewater charges for the year, when dry, it drives higher charges. The 2009-10 budgeted revenue is estimated at \$3,912,041.

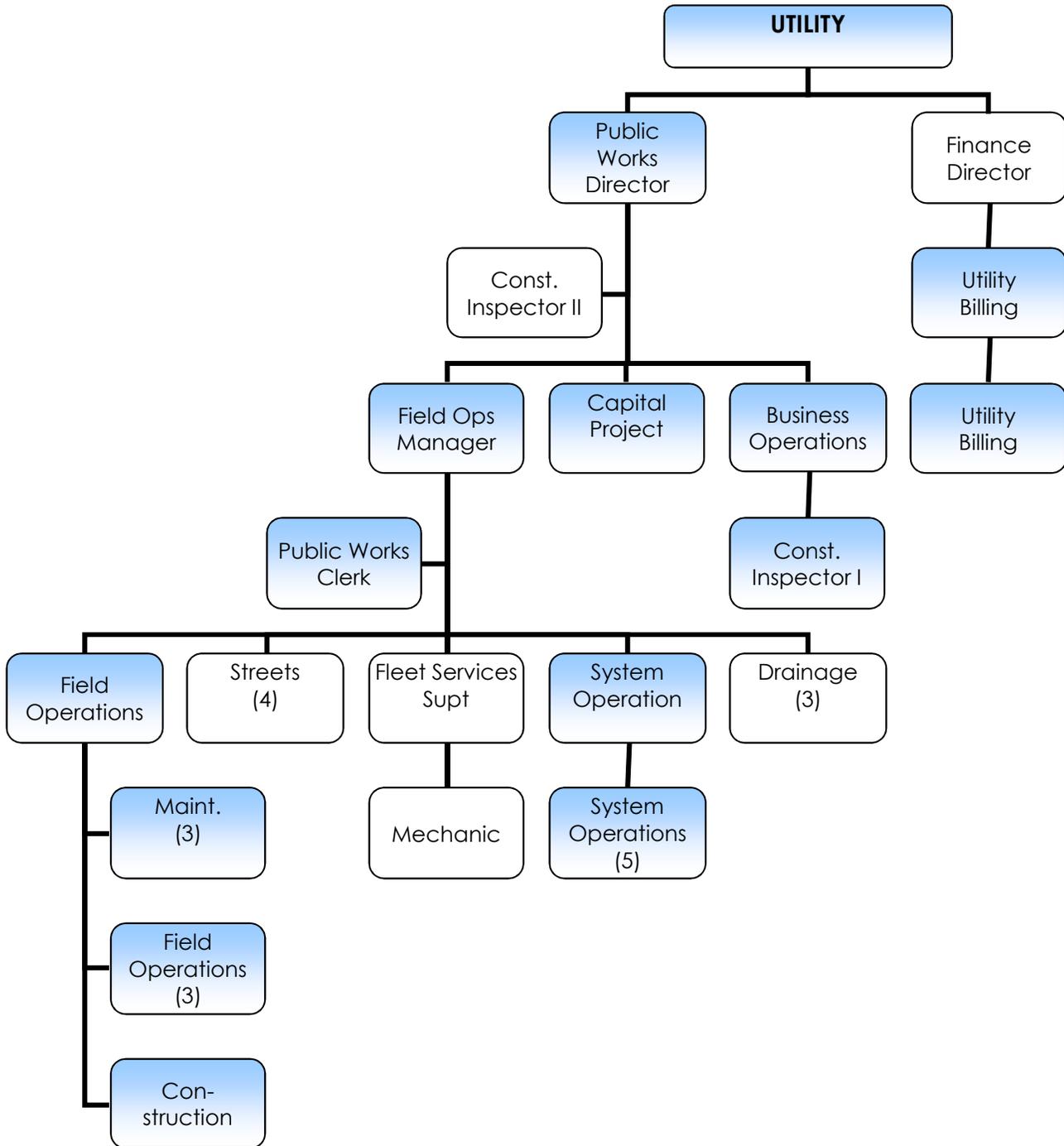


Major Expenditure Summary:

The total cost for Utility Fund services for fiscal year 2009-10 is \$11,080,387. 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. The budget includes funding of \$500,000 for FM 2181 Utility Relocations Design, \$60,000 for Parkridge, \$130,000 for the purchase of a sewer line camera, and \$80,000 for two wastewater meters. Solid Waste collection is a pass-through cost billed by the City with minimal net effect on the budget.



Utility Fund Public Works Organizational Chart



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

**UTILITY FUND
SUMMARY OF RESOURCES & EXPENDITURES
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Water Charges	\$ 5,195,375	\$ 5,583,332	\$ 5,583,332	\$ 6,216,097	\$ -	\$ -	\$ 6,216,097
Water Subtotal	\$ 5,195,375	\$ 5,583,332	\$ 5,583,332	\$ 6,216,097	\$ -	\$ -	\$ 6,216,097
Charges	\$ 3,779,869	\$ 3,718,506	\$ 3,718,506	\$ 3,912,041	\$ -	\$ -	\$ 3,912,041
Wastewater Subtotal	\$ 3,779,869	\$ 3,718,506	\$ 3,718,506	\$ 3,912,041	\$ -	\$ -	\$ 3,912,041
Garbage Revenue-Regular	\$ 718,959	\$ 722,000	\$ 722,000	\$ 754,000	\$ -	\$ -	\$ 754,000
Garbage Revenue-Seniors	51,348	51,500	51,500	51,500	-	-	51,500
Garbage Tax Revenue	63,580	63,050	63,050	60,000	-	-	60,000
Garbage Billing Fees	18,893	19,100	19,100	18,000	-	-	18,000
Garbage Subtotal	\$ 852,780	\$ 855,650	\$ 855,650	\$ 883,500	\$ -	\$ -	\$ 883,500
CI Overtime Fees	\$ 2,827	\$ 4,070	\$ 4,070	\$ 200	\$ -	\$ -	\$ 200
Public Improvement Inspec.	27,312	-	-	500	-	-	500
Inspections Subtotal	\$ 30,139	\$ 4,070	\$ 4,070	\$ 700	\$ -	\$ -	\$ 700
Penalties & Late Charges	\$ 127,464	\$ 120,506	\$ 120,506	\$ 128,000	\$ -	\$ -	\$ 128,000
Water Tap Fees	53,575	96,043	96,043	15,000	-	-	15,000
Wastewater Tap Fees	29,040	-	-	12,000	-	-	12,000
Service fees	14,655	12,918	12,918	13,000	-	-	13,000
CSI Fees	1,120	1,166	1,166	400	-	-	400
Reconnect Fees	40,775	48,686	48,686	44,000	-	-	44,000
Charges & Fees Subtotal	\$ 266,629	\$ 279,319	\$ 279,319	\$ 212,400	\$ -	\$ -	\$ 212,400
Interest Income	\$ 1,350	\$ 14,804	\$ 14,804	\$ 15,000	\$ -	\$ -	\$ 15,000
Investment Income	10,418	-	-	-	-	-	-
Investment Gain/(Loss)	736	-	-	-	-	-	-
NSF Fees	6,375	5,700	5,700	6,500	-	-	6,500
CC Processing Fees	25,327	25,258	25,258	27,000	-	-	27,000
Miscellaneous Income	8,708	4,260	4,260	300	-	-	300
Gain on Sale of Fixed Assets	-	-	-	1,000	-	-	1,000
Other Revenue Subtotal	\$ 52,915	\$ 50,022	\$ 50,022	\$ 49,800	\$ -	\$ -	\$ 49,800
Transfer from Other Funds	\$ 1,003,268	\$ 180,076	\$ 833,710	\$ 121,882	\$ -	\$ -	\$ 121,882
Transfer from Impact Fees	-	-	-	-	-	-	-
Transfers In Subtotal	\$ 1,003,268	\$ 180,076	\$ 833,710	\$ 121,882	\$ -	\$ -	\$ 121,882
TOTAL REVENUES	\$ 11,180,974	\$ 10,670,975	\$ 11,324,609	\$ 11,396,420	\$ -	\$ -	\$ 11,396,420
Use of Fund Balance	-	-	-	-	-	-	-
TOTAL RESOURCES	\$ 11,180,974	\$ 10,670,975	\$ 11,324,609	\$ 11,396,420	\$ -	\$ -	\$ 11,396,420

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

**UTILITY FUND
SUMMARY OF RESOURCES & EXPENDITURES
2009-10**

REVENUE & EXPENDITURE SUMMARY

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
EXPENDITURES							
Water Operations	\$ 5,754,493	\$ 5,543,910	\$ 5,465,789	\$ 5,437,476	\$ (25,590)	\$ 280,000	\$ 5,691,886
Wastewater Oper.	4,194,539	3,791,691	3,594,083	3,716,268	(26,414)	490,000	4,179,854
Utility Billing	295,984	331,308	323,576	341,672	(10,025)	-	331,647
Garbage	824,263	805,000	857,073	877,000	-	-	877,000
TOTAL EXPENDITURES	\$ 11,069,279	\$ 10,471,909	\$ 10,240,521	\$ 10,372,416	\$ (62,029)	\$ 770,000	\$ 11,080,387
EXCESS/(DEFICIT)	\$ 111,695	\$ 199,066	\$ 1,084,088	\$ 883,275			\$ 175,304

SUPPLEMENTAL PACKAGE SUMMARY

Package Title	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
FM 2181 Design & Right-of-way Acquisition	500,000	-	500,000	-	500,000
Parkridge (FM2181 to Meadowview)	60,000	-	60,000	-	60,000
Purchase 2 Wastewater Meters	80,000	-	80,000	-	80,000
Purchase Sewer Line Camera	130,000	-	130,000	-	130,000
Total Supplemental Budget	\$ 770,000	\$ -	\$ 770,000	\$ -	\$ 770,000

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Water Operations	11.98	11.98	11.98	11.98	-	-	11.98
Wastewater Oper.	11.02	11.02	11.02	11.02	-	-	11.02
Utility Billing	3.00	3.00	3.00	3.00	-	-	3.00
Garbage	-	-	-	-	-	-	-
TOTAL PERSONNEL	26.00	26.00	26.00	26.00	-	-	26.00

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

UTILITY FUND

DEPARTMENT MISSION

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2008-09

- Aggressively pursue completion of 5 Year Capital Improvements Program adopted by City Council.
- Identify and remedy system weak points for both delivery and collection.
- Implement supervisory development program to improve operational effectiveness of the organization.
- Secured funds for the transponder swap program and stayed on target for completion.
- SCADA System installed on Corinthian Oaks
- Aggressively pursue completion of 5 Year Capital Improvements Program adopted by City Council.
- Implemented paperless work order system.
- Developed and Implemented Identity Theft Program.

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Continue transponder replacements.
- Continue monitoring and reducing inflow and infiltration into the sewer system.
- Establish a meter shop in house for repair and testing of meters.
- Install Awnings over all control panels over lift stations, which are exposed to elements.
- Have 1.5 MG ground storage tank rehab. or replaced.
- Purchase backup generator which can power all lift stations for emergency power.
- SCADA installed on Braewood Lift Station.
- Streamline payment processing by implementing an electronic payment posting process.

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
Water				
• Work Orders	55,713	25,700	40,000	50,000
• Main line repairs	12	8	10	10
• Average customer outage time (minutes)	120	120	120	120
• Meter sets	1,112	693	700	700
• Leak Checks	452	407	500	500
• Rereads	1,644	476	1,000	1,000
• Replace meter box/lids	71	300	200	200
• Replaced Transponders	1,282	4,539	3,000	1,539
Wastewater				
• Customer accounts	6,657	6,657	6,670	6,657
• Purchased Water	1.05 BG	1.82 BG	1.1 BG	1.5 BG
• Treated wastewater	403.9 MG	433 MG	407 MG	410 MG
• Lift stations maintained	12	13	13	13
• Pump Stations Maintained	2	2	2	2
• Storage tanks maintained	5	5	5	5
• Coliform Samples	240	240	240	240
• C12 Residual Tests	2,629	2,808	2,700	2,808
• Dead-End Water Mains Flushed	431	444	450	460
• After hours emergency alarms	29	25	25	25
• Pumps repaired	35	30	30	30
• Check valves cleaned	83	100	100	100
• Pumps serviced	38	40	40	40
• Amp draws taken	1,794	2,000	2,000	2,000
Utility Billing				
• Electronic payments	19,396	11,000	22,926	23,000
• Web payments	3,377	4,500	3,800	3,800
• Water Service Accounts	6,670	6,700	6,650	6,680
• Wastewater Service Accounts	6,420	6,459	6,422	6,452

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

WATER OPERATIONS

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
EXPENDITURES							
Wages & Benefits	\$ 712,336	\$ 718,377	\$ 629,624	\$ 661,480	\$ (25,590)	\$ -	\$ 635,890
Professional Fees	52,094	74,086	73,325	76,133	-	-	76,133
Supplies	29,396	138,549	129,190	113,549	-	-	113,549
Utilities/Comm.	3,110,595	3,442,699	3,440,096	3,480,937	-	-	3,480,937
Vehicles/Fuel	24,289	27,825	27,825	27,825	-	-	27,825
Maint. & Contracts	27,934	48,346	48,346	48,846	-	-	48,846
Training	11,397	14,285	14,285	14,285	-	-	14,285
Operations	430,074	389,163	397,680	398,686	-	-	398,686
Debt Service	788,314	543,614	543,614	526,730	-	-	526,730
Capital Outlay	568,065	146,966	161,804	89,005	-	280,000	369,005
TOTAL EXPENDITURES	\$ 5,754,493	\$ 5,543,910	\$ 5,465,789	\$ 5,437,476	\$ (25,590)	\$ 280,000	\$ 5,691,886

SUPPLEMENTAL PACKAGE SUMMARY

Package Title	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
FM 2181 Design & Right-of-way Acquisition	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000
Parkridge (FM2181 to Meadowview)	30,000	-	30,000	-	30,000
Total Supplemental Budget	\$ 280,000	\$ -	\$ 280,000	\$ -	\$ 280,000

PERSONNEL SUMMARY

Personnel Time Equivalents	Full-	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Public Works Director		0.66	0.66	0.66	0.66	-	-	0.66
Business Ops Manager		0.66	0.66	0.66	0.66	-	-	0.66
Field Ops Supervisor		0.50	0.50	0.50	0.50	-	-	0.50
Const. Crew Leader		0.50	0.50	0.50	0.50	-	-	0.50
Heavy Equip Operator		0.50	0.50	0.50	0.50	-	-	0.50
Light Equip Operator		1.00	1.00	1.00	1.00	-	-	1.00
Maint. Crew Leader		0.50	0.50	0.50	0.50	-	-	0.50
Maintenance Worker		3.00	3.00	3.00	3.00	-	-	3.00
Line Locator		1.00	1.00	1.00	1.00	-	-	1.00
Inspector I		0.50	0.50	0.50	0.50	-	-	0.50
Inspector II		0.50	0.50	0.50	0.50	-	-	0.50
Project Coordinator		1.00	1.00	1.00	1.00	-	-	1.00
Public Works Clerk II		0.66	0.66	0.66	0.66	-	-	0.66
System Ops Supervisor		0.50	0.50	0.50	0.50	-	-	0.50
System Ops Crew Leader		0.50	0.50	0.50	0.50	-	-	0.50
TOTAL PERSONNEL		11.98	11.98	11.98	11.98	-	-	11.98

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

UTILITY BILLING

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
EXPENDITURES							
Wages & Benefits	\$ 176,989	\$ 155,178	\$ 143,979	\$ 156,606	\$ (4,690)	\$ -	\$ 151,916
Professional Fees	23,517	62,680	61,476	65,556	(2,940)	-	62,616
Supplies	1,544	2,000	1,997	2,000	-	-	2,000
Utilities/Comm.	34,008	45,250	41,244	45,920	-	-	45,920
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	47,658	58,600	56,595	64,100	-	-	64,100
Training	3,831	6,000	5,500	5,240	(2,395)	-	2,845
Operations	220	1,600	1,785	2,250	-	-	2,250
Capital Outlay	8,217	-	11,000	-	-	-	-
TOTAL EXPENDITURES	\$ 295,984	\$ 331,308	\$ 323,576	\$ 341,672	\$ (10,025)	\$ -	\$ 331,647

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Utility Billing Supervisor	1.00	1.00	1.00	1.00	-	-	1.00
Utility Billing Tech I	1.00	1.00	1.00	1.00	-	-	1.00
Utility Billing Tech II	1.00	1.00	1.00	1.00	-	-	1.00
TOTAL PERSONNEL	3.00	3.00	3.00	3.00	-	-	3.00

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

WASTEWATER OPERATIONS

DIVISIONAL DESCRIPTION

The mission of the Wastewater Operations division is to provide high quality wastewater service through the collection and transportation of wastewater to the treatment facility in a safe and economical manner.

EXPENDITURE SUMMARY

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
EXPENDITURES							
Wages & Benefits	\$ 421,570	\$ 597,483	\$ 435,809	\$ 584,690	\$ (26,414)	\$ -	\$ 558,276
Professional Fees	43,346	55,630	63,875	61,255	-	-	61,255
Supplies	100,809	104,177	98,177	96,177	-	-	96,177
Utilities/Comm.	1,871,791	1,877,784	1,831,669	1,920,967	-	-	1,920,967
Vehicles/Fuel	16,690	14,066	14,066	15,000	-	-	15,000
Maint. & Contracts	26,911	39,297	39,297	46,897	-	-	46,897
Training	6,013	4,600	4,600	4,600	-	-	4,600
Operations	379,257	357,452	358,905	363,139	-	-	363,139
Debt Service	855,545	614,262	614,262	589,970	-	-	589,970
Capital Outlay	472,606	126,940	133,423	33,573	-	490,000	523,573
TOTAL EXPENDITURES	\$ 4,194,539	\$ 3,791,691	\$ 3,594,083	\$ 3,716,268	\$ (26,414)	\$ 490,000	\$ 4,179,854

SUPPLEMENTAL PACKAGE SUMMARY

Package Title	One-Time Cost	On-Going Cost	Total Cost	Savings	Net Total Cost
FM 2181 Design & Right-of-way Acquisition	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000
Parkridge (FM2181 to Meadowview)	30,000	-	30,000	-	30,000
Purchase 2 Wastewater Meters	80,000	-	80,000	-	80,000
Purchase Sewer Line Camera	130,000	-	130,000	-	130,000
Total Supplemental Budget	\$ 490,000	\$ -	\$ 490,000	\$ -	\$ 490,000

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Public Works Director	0.34	0.34	0.34	0.34	-	-	0.34
Business Ops Manager	0.34	0.34	0.34	0.34	-	-	0.34
Field Ops Supervisor	0.50	0.50	0.50	0.50	-	-	0.50
Field Tech III	1.00	1.00	1.00	1.00	-	-	1.00
Field Tech	1.00	1.00	1.00	1.00	-	-	1.00
Construction Crew Leader	0.50	0.50	0.50	0.50	-	-	0.50
Heavy Equip Operator	0.50	0.50	0.50	0.50	-	-	0.50
Light Equip Operator	1.00	1.00	1.00	1.00	-	-	1.00
Maintenance Crew Leader	0.50	0.50	0.50	0.50	-	-	0.50
Maintenance Worker	3.00	3.00	3.00	3.00	-	-	3.00
Inspector	0.50	0.50	0.50	0.50	-	-	0.50
Inspector II	0.50	0.50	0.50	0.50	-	-	0.50
Public Works Clerk II	0.34	0.34	0.34	0.34	-	-	0.34
System Ops Supervisor	0.50	0.50	0.50	0.50	-	-	0.50
System Ops Crew Leader	0.50	0.50	0.50	0.50	-	-	0.50
TOTAL PERSONNEL	11.02	11.02	11.02	11.02	-	-	11.02

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

GARBAGE

DIVISIONAL DESCRIPTION

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

EXPENDITURE SUMMARY

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
EXPENDITURES							
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	824,263	805,000	857,073	877,000	-	-	877,000
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 824,263	\$ 805,000	\$ 857,073	\$ 877,000	\$ -	\$ -	\$ 877,000

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

PERSONNEL SUMMARY

Personnel	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Full-Time Equivalents							
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:

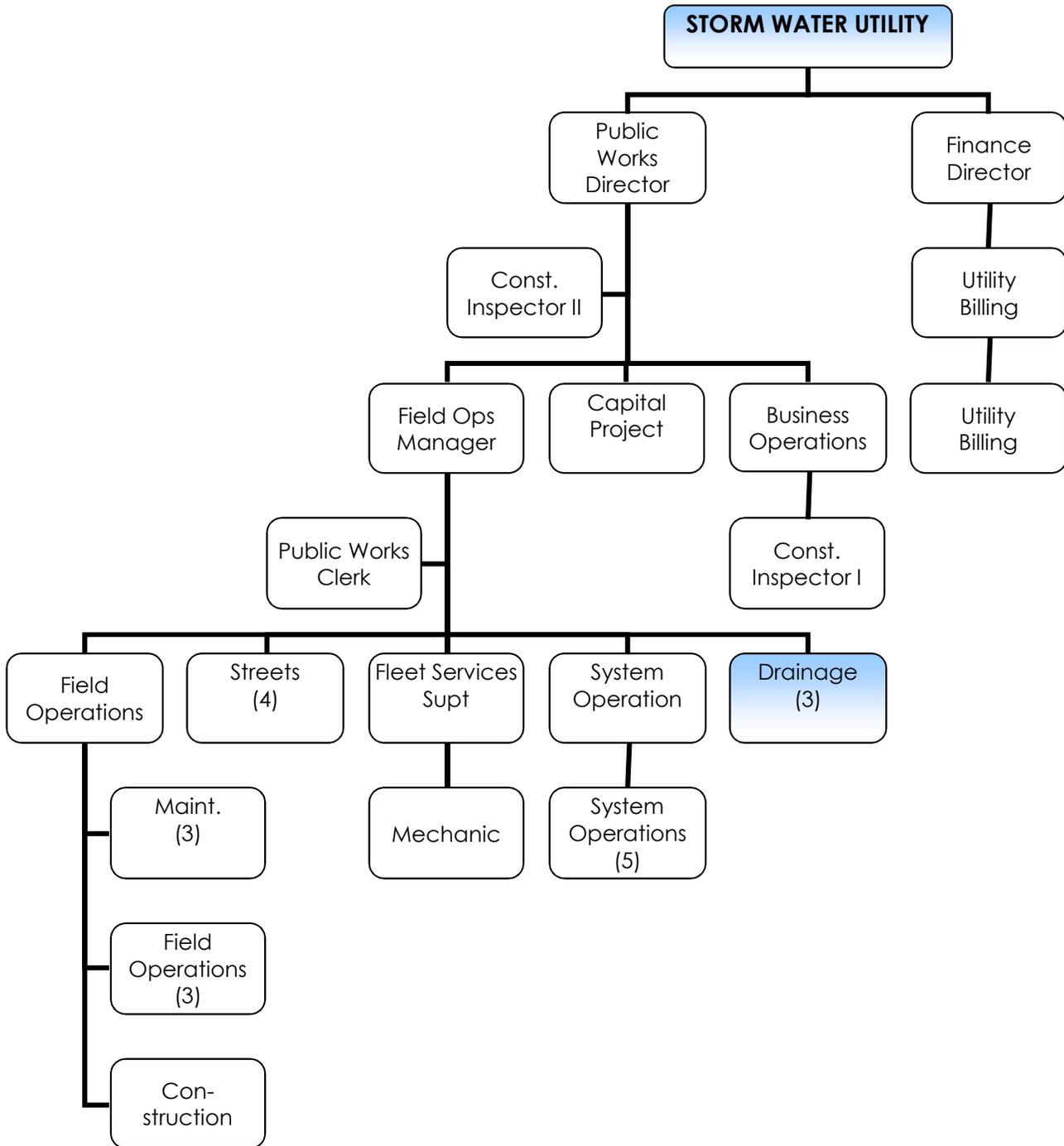
The Storm Drainage Fund expects to receive \$528,000 in storm drainage fees. This amount represents an increase of 1.53% the current year estimate. The Storm Drainage Fee provides funding for operations, supplemented by a use of fund balance.

Major Expenditure Summary:

The budget includes debt service payments of \$242,615 for the 2007 Certificates of Obligation.



Storm Water Utility Fund Public Works 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 2008-09

- Installed 25 Water Shed Protection signs at key areas in town to educate public of water quality.
- Installed approximately 2,000 water quality drain inlet informational markers on inlets.
- Meeting and complying with all Storm Water B.M.P.'s as required by state mandates.
- Sponsored another Household Hazardous Waste collection event at Public Works to prevent pollutants.

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Continue storm drainage inspection, to prevent pollution.
- Sponsor another Household Hazardous Waste collection event at Public Works to prevent pollutants.

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
• Storm Drain Inspections	330	350	400	400
• Linear feet of channel mowing	20,000	25,000	25,000	25,000
• Linear feet of ditch grading	29,000	30,000	30,000	30,000
• Public Education/ Storm Water Quality signs	0	0	2,000	100
• Storm drains cleaned	15	30	45	45
• Work orders completed	40	50	50	50
• Citizen Requests - Resolved within 5 days	75%	85%	90%	85%

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

**STORM DRAINAGE UTILITY FUND
DRAINAGE (461)**

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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Storm Drainage Fees	\$ 464,054	\$ 520,000	\$ 520,000	\$ 528,000	\$ -	\$ -	\$ 528,000
Inspection Fees	-	-	3,205	-	-	-	-
Investment Income	11,299	-	3,100	1,000	-	-	1,000
Interest Income	927	5,000	400	250	-	-	250
Misc. Income							
TRANSFERS IN:							
Bond Funds	240,965	-	-	-	-	-	-
Bond Fund Interest	456	-	-	142,490	-	-	142,490
TOTAL REVENUES	\$ 717,700	\$ 525,000	\$ 526,705	\$ 671,740	\$ -	\$ -	\$ 671,740
Use of Reserves	-	38,047	36,342	-	-	-	-
TOTAL RESOURCES	\$ 717,700	\$ 563,047	\$ 563,047	\$ 671,740	\$ -	\$ -	\$ 671,740

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 119,406	\$ 136,271	\$ 125,969	\$ 146,429	\$ -	\$ -	\$ 146,429
Professional Fees	30,600	46,844	46,844	47,201	-	-	47,201
Supplies	9,804	28,237	28,237	28,237	-	-	28,237
Utilities/Communications	1,717	5,538	4,195	5,255	-	-	5,255
Vehicles/Fuel	7,506	6,910	6,910	6,910	-	-	6,910
Maint. & Contracts	38,403	55,172	51,125	55,172	-	-	55,172
Training	787	22,605	14,665	7,965	-	-	7,965
Operations	100,689	102,670	102,698	106,956	-	-	106,956
Debt Service	191,167	158,800	158,088	242,615	-	-	242,615
Capital Outlay	375	-	24,316	25,000	-	-	25,000
TOTAL EXPENDITURES	\$ 500,455	\$ 563,047	\$ 563,047	\$ 671,740	\$ -	\$ -	\$ 671,740

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The budget reflects the transfer of funds from the 2007 Capital Improvement Bond Funds interest income for the payment of debt service.

PERSONNEL SUMMARY

Personnel	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Full-Time Equivalents							
Drainage Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Light Equipment 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	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:

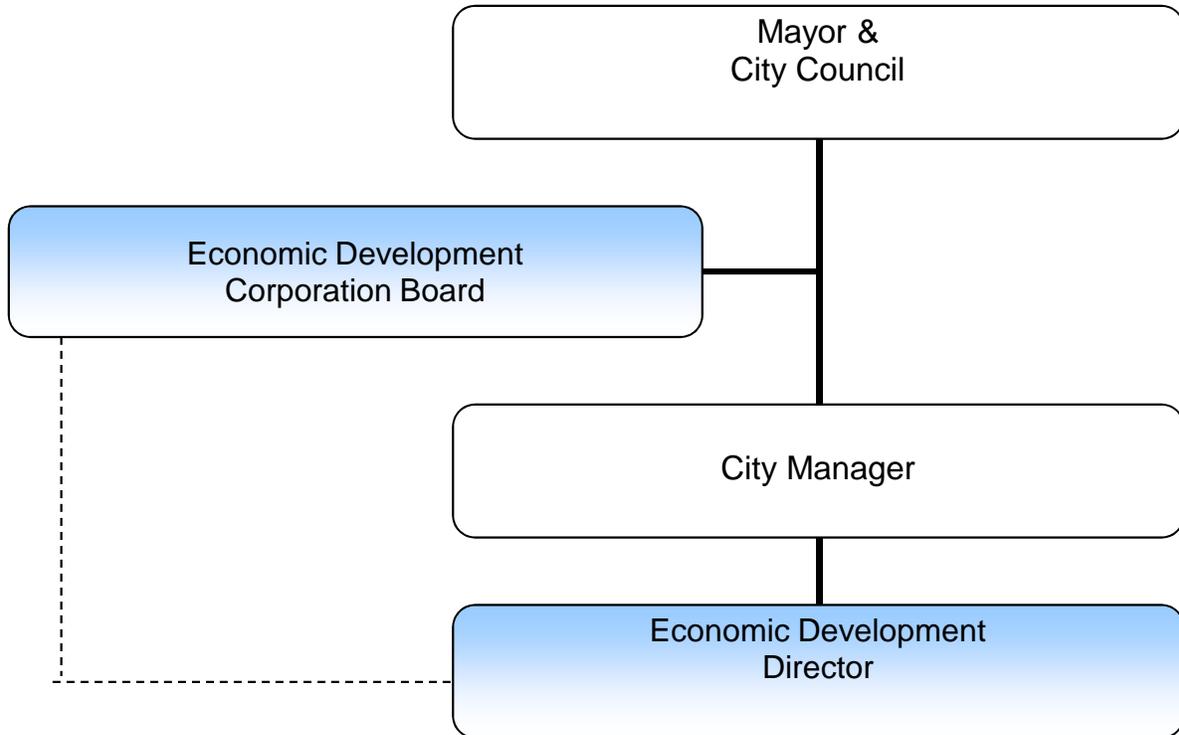
Sales Tax: The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 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 fiscal year 2009-10, the Economic Development Sales Tax Fund expects to receive \$471,372 in sales and use tax revenue. This amount represents a decrease of 2.38% from the current year estimate.

Major Expenditure Summary:

The Economic Development budget includes funds for a Business Retention and Expansion Program, and a project contingency fund.



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 2008-09

- CEDC negotiated and signed updated Performance Agreement with SPAFSP Corporation for the Comfort Suites Hotel Project.
- CEDC Board of Directors selected new CEDC Executive Director.
- CEDC working to identify available properties for new retail and commercial developments.
- CEDC has marketed the community to national and regional real estate brokers and developers.
- CEDC is working with regional partners in economic development for marketing activities.

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- CEDC will attempt to recruit ten new restaurant venues.
- CEDC will assist brokers to market the DFW I-35E Corporate Campus for major industrial/ business use.
- CEDC will attend three retail and commercial development real estate trade shows.
- CEDC will conduct a scheduled advertising campaign.
- CEDC will attempt to create 300 new jobs in industrial and commercial attraction projects.

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
• Business Retention visits	N/A	N/A	10	25
• Small business development	N/A	N/A	5	15
• Prospect Contacts	N/A	N/A	20	40

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Sales Tax	\$ 519,976	\$ 574,844	\$ 482,869	\$ 471,372	\$ -	\$ -	\$ 471,372
Investment Income	35,036	-	25,500	20,000	-	-	20,000
Interest Income	9,553	20,000	1,500	1,050	-	-	1,050
TRANSFERS IN:							
Parks CIP Fund	-	-	481,305	-	-	-	-
TOTAL REVENUES	\$ 564,565	\$ 594,844	\$ 991,174	\$ 492,422	\$ -	\$ -	\$ 492,422
Use of Fund Balance	177,855	-	-	-	-	-	-
TOTAL RESOURCES	\$ 742,421	\$ 594,844	\$ 991,174	\$ 492,422	\$ -	\$ -	\$ 492,422

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 36,570	\$ 125,051	\$ 62,953	\$ 117,494	\$ -	\$ -	\$ 117,494
Professional Fees	12,363	13,630	19,630	16,681	-	-	16,681
Supplies	1,594	5,300	5,300	5,500	-	-	5,500
Utilities/Communications	773	3,361	3,400	3,400	-	-	3,400
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	88,255	81,000	76,500	55,004	-	-	55,004
Training	5,135	19,000	13,500	16,500	-	-	16,500
Operations	112,725	287,172	176,785	191,275	-	-	191,275
Capital Outlay	485,006	8,000	3,668	86,568	-	-	86,568
TOTAL EXPENDITURES	\$ 742,421	\$ 542,514	\$ 361,736	\$ 492,422	\$ -	\$ -	\$ 492,422

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

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

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 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 2009-10.

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 10, 2008 reauthorized the tax.

Major Revenue Summary:

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

For fiscal year 2009-10, the Street Maintenance Sales Tax Fund expects to receive \$246,820 in sales and use tax revenue. This amount represents a 2.38% increase over the current year estimate.



Major Expenditure Summary:

No expenditures are budgeted for fiscal year 2009-10. All projects are postponed pending the development of the capital improvement program.

**PUBLIC WORKS
STREET MAINTENANCE SALES TAX (10)**

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 2008-09

- Repaved Dobbs Road from City limits to Quail Run
- Repaved S. Garrison from Service Road to Cliff Oaks
- Crack Seal and Fog Seal: Amitty Village, Forrestwood, Pecan Creek, and Meadows North

GOALS & OBJECTIVES FOR FISCAL YEAR 2009-10

- Crack Seal and Fog Seal: Corinth Shores and Corinth Farms

WORKLOAD MEASURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 ADOPTED
• Lane miles of concrete streets	81	81	81	81
• Lane miles of asphalt streets	18	18	18	18
• PCI of Total Infrastructure*	90	90	88	88
• PCI of Concrete*	88	88	88	88
• PCI of Asphalt*	80	80	80	78

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

**CITY OF CORINTH, TEXAS
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 10, 2008 reauthorized the tax.

STATEMENT OF REVENUES & EXPENDITURES

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Sales Tax	\$ 259,997	\$ 287,000	\$ 241,080	\$ 246,820	\$ -	\$ -	\$ 246,820
Investment Income	16,452	-	-	2,000	-	-	2,000
Interest Income	1,289	5,000	3,000	-	-	-	-
TOTAL REVENUES	\$ 277,738	\$ 292,000	\$ 244,080	\$ 248,820	\$ -	\$ -	\$ 248,820
Use of Reserves	137,262	413,100	-	-	-	-	-
TOTAL RESOURCES	\$ 415,000	\$ 705,100	\$ 244,080	\$ 248,820	\$ -	\$ -	\$ 248,820

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	415,000	400,000	-	-	-	-	-
Supplies	-	305,100	30,000	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 415,000	\$ 705,100	\$ 30,000	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

No expenditures are budgeted for fiscal year 2009-10. All projects are postponed pending the development of the capital improvement program.



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.

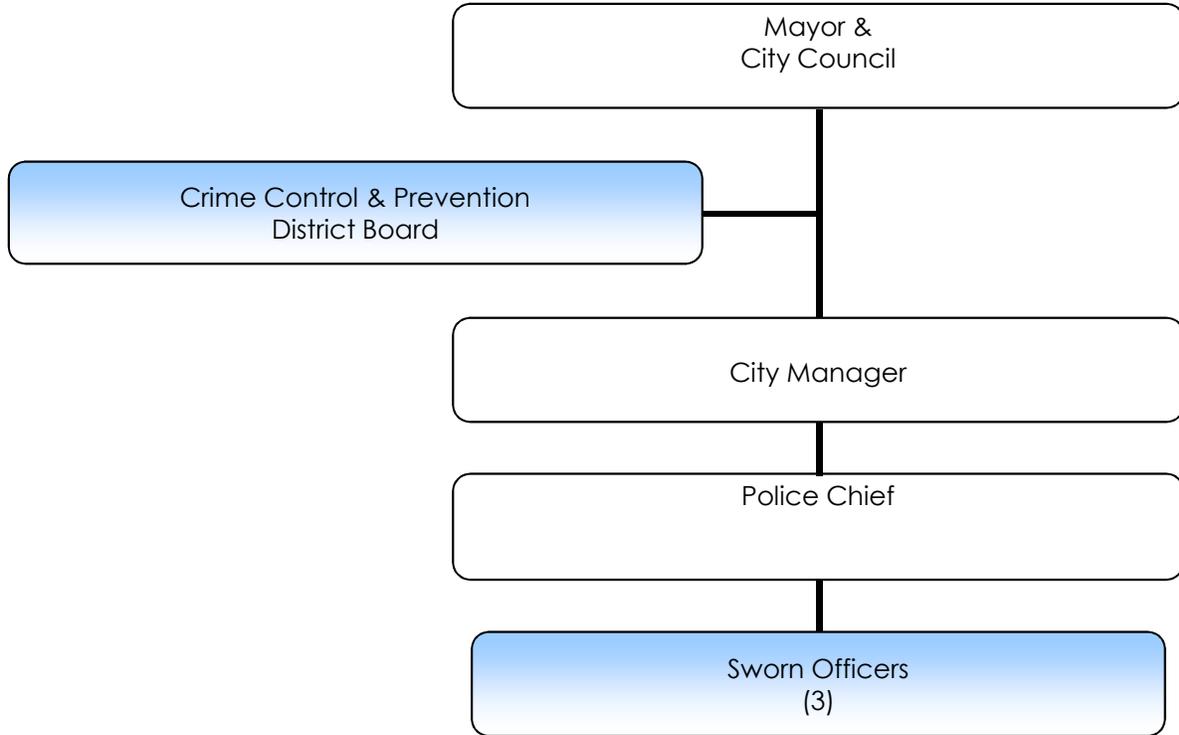
On May 25, 2009 Senate Bill 575 became law allowing the consideration of the sales tax on residential gas and electric services for the Crime District and takes effect January 1, 2010. The 2009-2010 budget incorporates an increase in the estimated sales tax collections to reflect the change in state statute concerning the tax on residential gas and electric services. The 2009-2010 budget projects the sales tax will generate \$226,100. This amount represents an increase of 1.57% over prior year budget.

Major Expenditure Summary:

The 2009-10 budget eliminates the transfer to the general fund for the emergency coordinator position and transfers insurance expenses to the Police operating budget and Child Advocacy Center support to the Child Safety Program Fund.



Crime Control & Prevention District Public Safety Organizational Chart



**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Sales Tax	\$ 217,008	\$ 222,600	\$ 193,662	\$ 226,100	\$ -	\$ -	\$ 226,100
Investment Income	2,762	-	-	-	-	-	-
Interest Income	768	1,500	210	-	-	-	-
TOTAL REVENUES	\$ 220,538	\$ 224,100	\$ 193,872	\$ 226,100	\$ -	\$ -	\$ 226,100
Use of Reserves	104,181	30,934	-	-	-	-	-
TOTAL RESOURCES	\$ 324,719	\$ 255,034	\$ 193,872	\$ 226,100	\$ -	\$ -	\$ 226,100

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wages & Benefits	\$ 112,321	\$ 193,636	\$ 130,936	\$ 190,340	\$ -	\$ -	\$ 190,340
Supplies	1,786	4,600	4,600	-	-	-	-
Professional Fees	7,671	-	-	-	-	-	-
Utilities/Communications	355	-	-	-	-	-	-
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	20,234	-	-	-	-	-	-
Training	7,367	-	-	-	-	-	-
Operations	52,628	56,798	57,233	-	-	-	-
Capital Outlay	122,358	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 324,719	\$ 255,034	\$ 192,769	\$ 190,340	\$ -	\$ -	\$ 190,340

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The 2009-10 budget eliminates the transfer to the general fund for the emergency coordinator position. Additionally, insurance expenses were transferred to the general fund police operating budget and the Child Advocacy Center support was transferred to the Child Safety Program Fund.

PERSONNEL SUMMARY

Personnel Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 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



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

**SPECIAL REVENUE FUNDS
RESOURCE & EXPENDITURE SUMMARY
2009-10**

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Hotel Occupancy Tax	\$ -	\$ 80,000	\$ 15,000	\$ 36,000	\$ -	\$ -	\$ 36,000
Donations	-	-	3,000	2,000	-	-	2,000
Grants	-	-	16,000	16,000	-	-	16,000
Fines & Forfeitures	-	-	-	33,700	-	-	33,700
Assessment Revenue	5,383	-	3,898	4,500	-	-	4,500
Interest Income	20	-	87	-	-	-	-
Transfers In	67,579	-	7,200	-	-	-	-
TOTAL RESOURCES	\$ 72,981	\$ 80,000	\$ 45,185	\$ 92,200	\$ -	\$ -	\$ 92,200

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES(1)	2009-10 ADOPTED
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,419	\$ 8,419
Professional Fees	-	-	-	-	-	-	-
Supplies	-	-	1,500	4,200	-	-	4,200
Utilities/Communication	-	-	-	100	-	-	100
Vehicles/Fuel	-	-	-	-	-	-	-
Maint. & Contracts	-	-	-	1,500	-	-	1,500
Training	-	-	150	-	-	-	-
Operations	-	-	869	15,000	-	-	15,000
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	7,346	-	-	21,325	-	-	21,325
TOTAL EXPENDITURES	\$ 7,346	\$ -	\$ 2,519	\$ 42,125	\$ -	\$ 8,419	\$ 50,544

PERSONNEL Full-Time Equivalents	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES(1)	2009-10 ADOPTED
Child Safety Program							
Crossing Guards	-	-	-	-	-	0.34	0.34
TOTAL PERSONNEL	-	-	-	-	-	0.34	0.34

(1) FY 2009-10 includes the transfer of the crossing guards from the Police department.

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Hotel Occupancy Tax	\$ -	\$ 80,000	\$ 15,000	\$ 36,000	\$ -	\$ -	\$ 36,000
Interest Income	-	-	-	-	-	-	-
TOTAL RESOURCES	\$ -	\$ 80,000	\$ 15,000	\$ 36,000	\$ -	\$ -	\$ 36,000

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. & Contracts	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Net Income	-	-	15,000	36,000	-	-	36,000
Ending Fund Balance	\$ -	\$ 80,000	\$ 15,000	\$ 51,000	\$ -	\$ -	\$ 51,000

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The Comfort Inn & Suites, the City's first hotel, opened in March of 2009. No expenditures are budgeted for fiscal year 2009-2010.

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Donations	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ -	\$ -	\$ 2,000
Interest Income	-	-	30	-	-	-	-
TRANSFERS IN:							
Special Revenue Fund	23,449	-	7,200	-	-	-	-
General Fund	-	-	-	-	-	-	-
TOTAL RESOURCES	\$ 23,449	\$ -	\$ 10,230	\$ 2,000	\$ -	\$ -	\$ 2,000

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	1,500	-	-	-	-
Maint. & Contracts	-	-	-	-	-	-	-
Training	-	-	150	-	-	-	-
Operations	-	-	220	5,000	-	-	5,000
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,870	\$ 5,000	\$ -	\$ -	\$ 5,000

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ -		\$ 23,449	\$ 31,809			\$ 31,809
Net Income	23,449		8,360	(3,000)			(3,000)
ENDING FUND BALANCE	\$ 23,449		\$ 31,809	\$ 28,809	\$ -		\$ 28,809

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The 2009-10 budget suspends the annual contribution from the general fund.

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Interest Income	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN:							
Special Revenue Fund	6,463	-	-	-	-	-	-
TOTAL RESOURCES	\$ 6,463	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	4,200	-	-	4,200
Utilities/Communications	-	-	-	100	-	-	100
Maint. & Contracts	-	-	-	1,500	-	-	1,500
Training	-	-	-	-	-	-	-
Operations	-	-	649	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 649	\$ 5,800	\$ -	\$ -	\$ 5,800

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ -		\$ 6,463	\$ 5,821			\$ 5,821
Net Income	6,463		(642)	(5,800)			(5,800)
ENDING FUND BALANCE	\$ 6,463		\$ 5,821	\$ 21	\$ -		\$ 21

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, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Grants	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ 16,000
Interest Income	-	-	50	-	-	-	-
TRANSFERS IN:							
Special Revenue Fund	37,667	-	-	-	-	-	-
TOTAL RESOURCES	\$ 37,667	\$ -	\$ 16,050	\$ 16,000	\$ -	\$ -	\$ 16,000

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES(1)	2009-10 ADOPTED
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,419	\$ 8,419
Operations	-	-	-	10,000	-	-	10,000
TRANSFERS OUT:							
General Fund	7,346	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 7,346	\$ -	\$ -	\$ 10,000	\$ -	\$ 8,419	\$ 18,419

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ -		\$ 30,321	\$ 46,371			\$ 46,371
Net Income	30,321		16,050	6,000		(8,419)	(2,419)
ENDING FUND BALANCE	\$ 30,321		\$ 46,371	\$ 52,371	\$ -	\$ (8,419)	\$ 43,952

SUPPLEMENTAL PACKAGE SUMMARY

Budget includes funding for two part-time crossing guards transferred from the General Fund.

BUDGET SUMMARY

Budget includes Child Advocacy Center support transferred from Crime Control & Prevention Fund.

PERSONNEL SUMMARY

Personnel	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES(1)	2009-10 ADOPTED
Full-Time Equivalents							
Crossing Guards	-	-	-	-	-	0.34	0.34
TOTAL PERSONNEL	-	-	-	-	-	0.34	0.34

(1) FY 2009-10 includes the transfer of the crossing guards from the Police department.

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
TRANSFERS IN:							
General Fund	-	-	-	-	-	-	-
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-	-
Maint. & Contracts	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TRANSFERS OUT:							
General Fund-Bailiff Reimb.	-	-	-	15,000	-	-	15,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Net Income	-		-	-	-	-	-
ENDING FUND BALANCE	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

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

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ 18,700	\$ -	\$ -	\$ 18,700
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 18,700	\$ -	\$ -	\$ 18,700

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-	-
Maint. & Contracts	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ -		\$ -	\$ -			\$ -
Net Income	-		-	18,700			18,700
ENDING FUND BALANCE	\$ -		\$ -	\$ 18,700	\$ -		\$ 18,700

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

No expenditures are budgeted for the 2009-10 fiscal year.

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

PUBLIC IMPROVEMENT DISTRICT #1 FUND

DESCRIPTION

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

STATEMENT OF REVENUES & EXPENDITURES

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Assessment Revenue	\$ 5,383	\$ -	\$ 3,898	\$ 4,500	\$ -	\$ -	\$ 4,500
Interest Income	20	-	-	-	-	-	-
TOTAL RESOURCES	\$ 5,403	\$ -	\$ 3,898	\$ 4,500	\$ -	\$ -	\$ 4,500

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. & Contracts	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TRANSFERS OUT:							
Debt Service Fund	-	-	-	6,325	-	-	6,325
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 6,325	\$ -	\$ -	\$ 6,325

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ (2,977)		\$ 2,426	\$ 6,324			\$ 6,324
Net Income	5,403		3,898	(1,825)			(1,825)
ENDING FUND BALANCE	\$ 2,426		\$ 6,324	\$ 4,499	\$ -		\$ 4,499

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The budget includes the transfer of funds to the General Debt Service Fund for the reimbursement of the 1995 Certificate of Obligation debt service.

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, TEXAS
ANNUAL PROGRAM OF SERVICES**

**City of Corinth
Capital Improvement Program
2010-2014**

	2009-10	2010-11	2011-12	2012-13	2013-14	Total	Next Year O&M
Water System Improvements							
FM 2181 Utility Relocations - Construction Phase		3,117,340				3,117,340	-
Dobbs Rd. Improvements 12" WL Shady Shores (Shady Shores to Shady Rest)			190,000			190,000	-
20" WL/1MG Tank - IH-35 to Quail Run - Construction Phase				570,000		570,000	-
					4,873,000	4,873,000	-
Total Water System Improvements	\$ -	\$ 3,117,340	\$ 190,000	\$ 570,000	\$ 4,873,000	\$ 8,750,340	\$ -
Wastewater System Improvements							
FM 2181 Utility Relocations - Construction Phase		1,785,832				1,785,832	-
Total Wastewater System Improvements	\$ -	\$ 1,785,832	\$ -	\$ -	\$ -	\$ 1,785,832	\$ -
Drainage System Improvements							
Parkridge (FM 2181 to Meadowview) - Construction Phase		510,000				510,000	-
Lynchburg-Hillside Improvements		49,000				49,000	-
Cliff Oak/Tower Ridge Meadowview Park Pond Reconstruction		122,000				122,000	-
Manchester Way Improvements (Bryant to SD)		300,000				300,000	-
		24,000				24,000	-
Dobbs Rd. Regional Detention Pond					1,140,000	1,140,000	-
Red Oak Dr. Improvement (Lynchburg)			73,000			73,000	-
Dobbs Rd. Improvements			372,000			372,000	-
Total Drainage System Improvements	\$ -	\$ 1,005,000	\$ 445,000	\$ -	\$ 1,140,000	\$ 2,590,000	\$ -
Street Improvements							
Parkridge (FM 2181 to Meadowview) - Construction Phase		2,244,000				2,244,000	-
Dobbs Rd. Improvements			2,142,000			2,142,000	-
Total Street Improvements	\$ -	\$ 2,244,000	\$ 2,142,000	\$ -	\$ -	\$ 4,386,000	\$ -
Fire Improvements							
Replace Engine #3 (93 Boardman)	525,000					525,000	-
Replace 1999 Ambulance	185,000					185,000	-
Replace Rescue Tools & Equipment	75,000			100,000		175,000	-
Defibrillators - Replace 4 Lifpak 12	105,000					105,000	-
Replace 2004 Ambulance		190,000				190,000	-
Replace Airpacks		202,000				202,000	-
Replace 2001 Engine					625,000	625,000	-
Replace 2008 Ambulance					195,000	195,000	-
	\$ 890,000	\$ 392,000	\$ -	\$ 100,000	\$ 820,000	\$ 2,202,000	\$ -
Total Capital Improvement Program	\$ 890,000	\$ 8,544,172	\$ 2,777,000	\$ 670,000	\$ 6,833,000	\$ 19,714,172	\$ -

2009-10
Capital Improvement Program (CIP)
Project Description

- **Replacement of 1993 Engine_**– Replace a 1993 commercial engine, which is currently in reserve, with a 2001 front line engine. Replace Front line engine.
- **Replace Ambulance** – Replacement of 1999 Ambulance. Move 2004 to reserve.
- **Rescue Equipment_**– Provide rescue equipment needed to finish out the needs for technical rescue that cannot be obtained through grants.
- **Defibrillators** – Replacement and update of EMS defibrillators. This will replace 1999 model defibrillators and will follow current protocol and standard.

2010-11
Capital Improvement Program (CIP)
Project Description

- **FM 2181 Utility Relocations – Design and Right-of-Way Acquisition –**
The City will need to relocate the existing water and sewer lines within the current and proposed right-of-way. TXDOT has projected they will begin reconstruction and widening on FM 2181 in 2010.
- **Manchester Way Improvements (Bryant to SD) -** Additional storm drain inlets will be constructed at the intersection of Brookshire and Manchester Way. This would prevent any potential flooding at the houses on Manchester Way.
- **Parkridge (FM 2181 to Meadowview) –** This project provides for the construction of a 41 ft. wide concrete street section with curb, gutter, and sidewalks. This project runs from FM 2181 north to the improved section of Parkridge St. in the Taylor Ridge development and includes associated drainage improvements.
- **Lynchburg-Hillside Improvements –** The ditch behind Hillside Dr. needs to be regraded and expanded to protect the adjacent properties from inundation.

- **Cliff Oak/Tower Ridge Improvements** – The culvert at Cliff Oaks Drive and Tower Ridge Drive should be replaced with a storm drain system. Proposed improvements are necessary for future improvement of Cliff Oaks and Tower Ridge.
- **Meadowview Park Pond Reconstruction** – This project will be done in corporation with the Public Works Department due to this pond being a retention pond for drainage.

The project would reconstruct the pond depth to remove the current silting and increase the capacity of the pond. This will allow for proper drainage and will also allow for the stocking of the pond with fish so that park users will have an additional activity for enjoyment while visiting the park.

- **Replace Ambulance** – Replacement of 2004 Ambulance.
- **Replace Airpacks** – Replace and upgrading of all Self Contained Breathing Apparatus (SCBA). Our current packs were purchased in 2001 and are currently 2 NFPA standards behind.

**2011-12
Capital Improvement Program (CIP)
Project Description**

- **Red Oak Drive Improvements** – The improvements recommended are to construct a line down Red Oak Drive to Tributary 2 of the Lynchburg Creek with associated inlet structures.
- **Dobbs Road Improvements** - Local storm drain improvements will need to be made once Quail Run Drive and Dobbs Road are reconstructed with concrete sections.
- **Dobbs Road Improvements** - This project will provide a four lane divided roadway connecting IH-35 with Corinth Parkway at the proposed under pass location shown in the IH-35 MIS.

2012-13

**Capital Improvement Program (CIP)
Project Description**

- **12" Waterline Shady Shores to Shady Rest** – Residential and commercial development east of North Corinth Street and north of Corinth Parkway will drive the need for this waterline. The Oaks of Corinth development install the initial piece of the line from Fritz Land to Shady Shores Rd. The line will provide a looped system between the 16" line on North Corinth Street and the 8" line on Corinth Parkway. It will also provide a direct supply of water to these developments from the North Corinth Elevated Storage Tank.
- **Rescue Equipment** – Provide rescue equipment needed to finish out the needs for technical rescue that we cannot obtain through grant.

2013-14

**Capital Improvement Program (CIP)
Project Description**

- **20" WL/IMG Tank – IH-35 to Quail Run, Construction Phase** – This project provides the additional elevated storage and fire flow supply demanded by the residential and commercial developments throughout the City. Additionally it will support the development of commercial properties along IH-35. The 20" and 6" water lines will be needed to fill the storage tank from the 20" and 24" water lines being constructed along Lake Sharon Rd.
- **Dobbs Road Regional Detention Pond** - This project will provide upstream detention designed to limit expansion of the floodplain as development occurs in this area. The proposed pond provides 22 acre-ft of storage
- **Replace 2001 Engine** – Replace 2001 Fire Engine and move from front line to reserve.
- **Replace 2008 Ambulance** - Replace 2008 Ambulance and move from front line to reserve.



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

WATER/WASTEWATER CAPITAL IMPROVEMENT FUND

DIVISIONAL DESCRIPTION

This fund was established in 1998 to account for all capital spending related to water and wastewater. This included impact fees (until fiscal year 2004 when they were moved to a separate fund), bond fund projects and operationally funded capital expenses. Funds must be spent on impact fee related capital improvement projects.

REVENUE & EXPENDITURE SUMMARY

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Escrow	\$ -	\$ -	\$ 3,312	\$ -	\$ -	\$ -	\$ -
Interest Income	43,498	-	17,575	-	-	-	-
TOTAL RESOURCES	\$ 43,498	\$ -	\$ 20,887	\$ -	\$ -	\$ -	\$ -

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. & Contracts	(13,070)	-	559,841	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TRANSFERS OUT:							
2007 W/WW Bond Funds	217,384	-	-	808,953	-	-	808,953
TOTAL EXPENDITURES	\$ 204,314	\$ -	\$ 559,841	\$ 808,953	\$ -	\$ -	\$ 808,953

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ 1,512,035	\$ -	\$ 1,351,220	\$ 812,265	\$ -	\$ -	\$ 812,265
Net Income	(160,815)	-	(538,954)	(808,953)	-	-	(808,953)
ENDING FUND BALANCE	\$ 1,351,220	\$ -	\$ 812,265	\$ 3,312	\$ -	\$ -	\$ 3,312

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The budget includes the transfer of \$282,414 to the Westside Lift Station Expansion CIP project and \$526,539 to the Lake Sharon CIP project.

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Water Impact Fees	\$ 298,457	\$ -	\$ 76,156	\$ -	\$ -	\$ -	\$ -
Interest Income	25,696	-	6,283	-	-	-	-
TOTAL RESOURCES	\$ 324,153	\$ -	\$ 82,439	\$ -	\$ -	\$ -	\$ -

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. & Contracts	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TRANSFERS OUT:							
2007 Water Bond Funds	449,279	-	-	606,783	-	-	606,783
TOTAL EXPENDITURES	\$ 449,279	\$ -	\$ -	\$ 606,783	\$ -	\$ -	\$ 606,783

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ 649,599		\$ 524,473	\$ 606,912	\$ -	\$ -	\$ 606,912
Net Income	(125,126)		82,439	(606,783)	-	-	(606,783)
ENDING FUND BALANCE	\$ 524,473		\$ 606,912	\$ 129	\$ -	\$ -	\$ 129

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The budget includes the transfer of \$280,388 to the Church Drive CIP project and \$326,395 to the Lake Sharon CIP project.

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Wastewater Impact Fees	\$ -	\$ -	\$ 51,806	\$ -	\$ -	\$ -	\$ -
Interest Income	16	-	4,002	-	-	-	-
TRANSFERS IN:							
WW Impact Fees	274,279	-	-	-	-	-	-
TOTAL RESOURCES	\$ 274,295	\$ -	\$ 55,808	\$ -	\$ -	\$ -	\$ -

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. & Contracts	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TRANSFERS OUT:							
2007 WW Bond Funds	-	-	-	330,103	-	-	330,103
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 330,103	\$ -	\$ -	\$ 330,103

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ -	\$ -	\$ 274,295	\$ 330,103	\$ -	\$ -	\$ 330,103
Net Income	274,295	-	55,808	(330,103)	-	-	(330,103)
ENDING FUND BALANCE	\$ 274,295	\$ -	\$ 330,103	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The budget includes the transfer of \$330,103 to the Lynchburg CIP project.

**CITY OF CORINTH, TEXAS
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. Additionally, the City must undertake an impact fee study update every five years to reevaluate the fees levied and adjust them as necessary.

REVENUE & EXPENDITURE SUMMARY

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Drainage Impact Fees	\$ 31,139	\$ -	\$ 12,738	\$ -	\$ -	\$ -	\$ -
Interest Income	513	-	92	-	-	-	-
TOTAL RESOURCES	\$ 31,652	\$ -	\$ 12,830	\$ -	\$ -	\$ -	\$ -

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. & Contracts	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ 32,784	\$ -	\$ 64,436	\$ 77,266	\$ -	\$ -	\$ 77,266
Net Income	31,652	-	12,830	-	-	-	-
ENDING FUND BALANCE	\$ 64,436	\$ -	\$ 77,266	\$ 77,266	\$ -	\$ -	\$ 77,266

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

No expenditures are budgeted for FY 2009-10.

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Roadway Impact Fees	\$ 251,200	\$ -	\$ 104,649	\$ -	\$ -	\$ -	\$ -
Interest Income	6,899	-	10,672	-	-	-	-
TOTAL RESOURCES	\$258,099	\$ -	\$115,321	\$ -	\$ -	\$ -	\$ -

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. & Contracts	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TRANSFERS OUT:							
2007 Street Bond Funds	-	-	-	682,644	-	-	682,644
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 682,644	\$ -	\$ -	\$ 682,644

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ 309,223	\$ -	\$ 567,323	\$ 682,644	\$ -	\$ -	\$ 682,644
Net Income	258,099	-	115,321	(682,644)	-	-	(682,644)
ENDING FUND BALANCE	\$ 567,323	\$ -	\$ 682,644	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

The budget includes a transfer of \$682,644 to the Church Drive CIP project.

**CITY OF CORINTH, TEXAS
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	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	55,243	-	6,467	-	-	-	-
TOTAL RESOURCES	\$ 55,243	\$ -	\$ 6,467	\$ -	\$ -	\$ -	\$ -

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ 28,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. & Contracts	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	108,283	-	904	-	-	-	-
TRANSFERS OUT:							
Special Revenue Funds	916,306	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,052,617	\$ -	\$ 904	\$ -	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ 1,568,299	\$ -	\$ 570,925	\$ 576,488	\$ -	\$ -	\$ 576,488
Net Income	(997,374)	-	5,563	-	-	-	-
ENDING FUND BALANCE	\$ 570,925	\$ -	\$ 576,488	\$ 576,488	\$ -	\$ -	\$ 576,488

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

No expenditures are budgeted for FY 2009-10.

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

SIDEWALK ESCROW FUND

DIVISIONAL DESCRIPTION

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

REVENUE & EXPENDITURE SUMMARY

RESOURCES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Escrow	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	18	-	-	-	-
TOTAL RESOURCES	\$ -	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. & Contracts	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE REVIEW

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 ESTIMATE	2009-10 REQUESTED	2009-10 REDUCTION	2009-10 PACKAGES	2009-10 ADOPTED
Beginning Fund Balance	\$ 14,000	\$ -	\$ 14,000	\$ 14,024	\$ -	\$ -	\$ 14,024
Net Income	-	-	24	-	-	-	-
ENDING FUND BALANCE	\$ 14,000	\$ -	\$ 14,024	\$ 14,024	\$ -	\$ -	\$ 14,024

SUPPLEMENTAL PACKAGE SUMMARY

No supplemental package requests are included for this fund.

BUDGET SUMMARY

No expenditures are budgeted for FY 2009-10.



TOP TEN TAXPAYERS

	Name	Assessed Value
1	Oncor Electric	\$ 13,703,640
2	Denton County Electric Co-op	\$ 13,013,683
3	Labinal - Corinth Inc.	\$ 9,821,433
4	Upsilon Corp.	\$ 9,046,104
5	Tower Ridge Corinth 1, Ltd.	\$ 8,683,170
6	HD Supply Utilities Ltd #3430	\$ 7,767,821
7	Kensington Square LP PS	\$ 7,698,230
8	Utter Properties LLC	\$ 7,084,112
9	Utter, Bill	\$ 6,722,718
10	Kerr Real Estate Inc.	\$ 6,085,000

Source: Denton Central Appraisal District, 2008 Reports

City of Corinth
Demographic and Economic Statistics

	2003	2004	2005	2006	2007	2008	2009
Population [1]	16,919	17,592	17,800	18,550	19,450	19,650	19,788
Median Household Income [2]	83,714	85,943	88,855	91,266	93,776	94,714	95,696
Per Capita Personal Income [3]	32,581	33,449	34,582	35,521	36,498	36,863	36,987
Total Personal Income [4]	n/a						
Median Age [5]	31	31	31	31	31	32	32
Education Level [6]							
<i>High school graduates (includes equivalency)</i>	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%
<i>Some college or associate's degree</i>	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
<i>Bachelor's degree</i>	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%
<i>Master's professional or doctorate</i>	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
School Enrollment [7]	4,418	4,594	4,648	4,844	5,092	5,144	5,196
Unemployment [8]	5.0%	4.1%	4.2%	3.8%	4.0%	4.8%	4.9%

[1] Population data is an estimate from the North Central Texas Council of Govt.

[2] Median household income is an estimate based on the 2000 US Census data and the Dallas/Fort Worth area Consumer Price Index for each year.

[3] Per Capita Personal Income is an estimate based on the 2000 US Census data and the Dallas/Fort Worth area Consumer Price Index for each year.

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

[5] Median age per the 2000 US Census, updated in 2008, www.city-data.com

[6] Education level per the 2000 US Census.

[7] School enrollment is an estimate based on the 2000 US Census and the percent of estimated population for each year.

[8] Unemployment rate for September, 2009, for Denton County, Texas, based on information from the Bureau of Labor Statistics.

Source: City of Corinth Economic Development

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

**City of Corinth
Capital Assets Statistics**

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	17	13	12	13	13	18	18	18	18	18
Fire Stations	2	2	2	2	2	2	2	2	2	2
Other Public Works										
Streets (miles)	72.00	76.00	76.00	78.00	90.00	95.00	100.00	107.89	110.00	110.00
Highways (miles)	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Traffic Signals	0	0	0	0	0	0	1	2	2	2
Parks and Recreation										
Acreage	166.00	166.00	182.00	182.00	182.00	182.00	182.00	184.00	184.00	184.00
Playgrounds	4	6	8	8	9	10	10	11	11	11
Baseball/Softball Fields	0	5	5	7	7	7	7	7	8	8
Soccer/Football Fields	0	3	3	6	6	6	6	6	6	6
Recreation Centers	0	1	2	2	2	2	2	2	2	2
Trails (miles)	0.00	0.00	0.00	0.00	0.00	11.66	11.66	12.74	12.74	12.74
Water										
Connections	4,970	5,147	5,625	6,007	6,241	6,443	6,574	6,672	6,671	6,719
Water Mains (miles)	0.00	0.00	0.00	0.00	102.00	103.00	104.60	103.29	103.29	105.47
Fire Hydrants	646	668	680	693	695	728	750	732	732	774
Storage Capacity (millions of gallons)	3	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
Wastewater										
Connections	4,544	5,061	5,395	5,715	6,025	6,222	6,267	6,418	6,413	6,452
Sanitary Sewers (miles)	0.00	72.10	82.00	87.00	94.00	94.00	95.20	93.68	93.68	96.21
Storm Sewers (miles)	13.59	14.08	19.08	21.08	23.06	26.04	30.04	31.00	31.00	33.459
Treatment Capacity, UTRWD (MGD)	1.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82

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

Source: Various City of Corinth departments.

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

**City of Corinth
Operating Indicators**

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
New Single Family Home Building Permits	590	483	345	290	265	176	108	50	18	14
New Commercial Building Permits	13	14	22	16	18	17	9	3	7	2
Police										
Physical Arrests	700	586	431	535	528	713	836	572	565	531
Parking Violations	70	164	75	91	117	105	38	51	22	41
Traffic Violations	5,236	4,391	4,958	5,379	6,471	4,940	8,711	7,102	6,756	5,978
Fire										
Emergency Responses [1]	640	758	708	718	810	921	930	1,089	2,235	2,198
Structure Fires Extinguished	-	33	23	21	18	33	29	42	33	55
Inspections	-	-	-	-	-	-	137	349	330	313
Other Public Works										
Street Resurfacing (miles)	-	-	-	1	1	<1	<1	1	<1	<1
Potholes Repaired	-	-	1,076	1,843	1,265	1,040	461	6,080	1,275	1,110
Parks and Recreation										
Classes offered (hours) [2]	-	-	-	-	669	816	565	526	1,935	1,424
Participants	-	-	-	-	4,419	4,883	4,150	3,758	7,501	7,162
Special events (hours) [2]	-	-	-	-	123	111	124	117	698	963
Participants	-	-	-	-	18,255	15,639	21,284	22,000	18,187	22,065
Association										
Participants/Attendees	-	-	-	-	-	-	-	24,880	82,890	83,010
Recreation center - Free Play Participation [3]	-	-	-	-	4,052	8,735	12,453	15,768	10,072	7,095
Water										
New Connections	640	177	478	382	234	202	131	98	12	15
Water Main Breaks	-	-	-	31	41	37	47	5	11	26
Average Daily Consumption	2.14	2.09	2.44	2.79	2.52	3.00	3.55	2.45	2.66	2.60
Peak Demand	6.01	5.81	5.73	8.10	7.15	7.04	7.35	5.59	7.00	6.24
Wastewater										
New Connections	64	22	12	13	2	33	22	151	14	16
Average Daily Sewage Treatment (MGD)										
Upper Trinity Regional Water District [4]	0.49	0.59	0.53	0.52	0.66	0.72	0.67	1.05	1.01	1.05
City of Denton (estimate) [4]										
[5]	0.74	0.88	0.79	0.78	0.99	1.45	1.25	0.70	0.92	0.84

[1] In fiscal year 2008 the Lake Cities Fire department was incorporated into the City of Corinth. Emergency

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

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

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

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

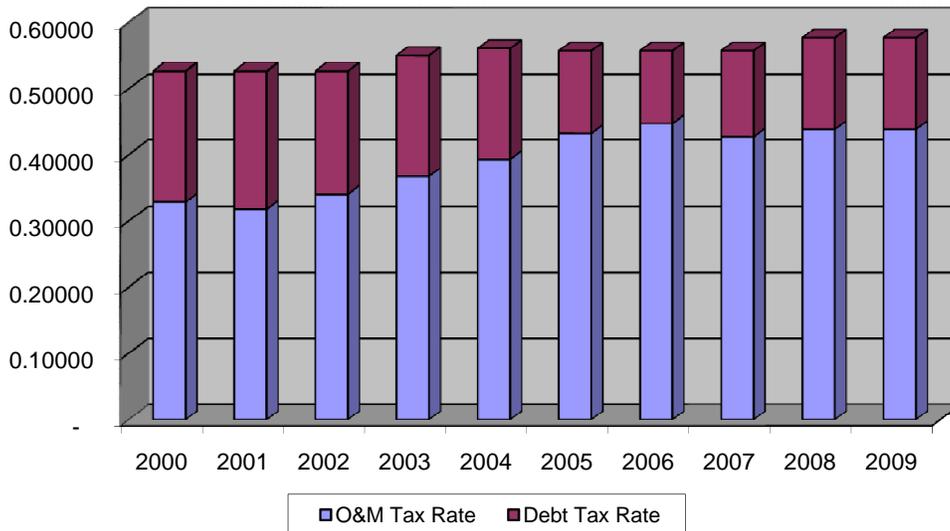
Source: Various City of Corinth departments.

**CITY OF CORINTH, TEXAS
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
2000	\$ 778,175,438	0.32896	0.19704	0.52600	27.17%	95.98%
2001	\$ 961,312,925	0.31801	0.20799	0.52600	23.53%	96.20%
2002	\$ 1,053,743,410	0.34039	0.18561	0.52600	9.62%	98.63%
2003	\$ 1,134,942,610	0.36762	0.18213	0.54975	7.71%	92.67%
2004	\$ 1,186,228,350	0.39328	0.16734	0.56062	4.52%	98.91%
2005	\$ 1,215,046,284	0.43239	0.12459	0.55698	2.43%	98.00%
2006	\$ 1,287,406,176	0.44739	0.10959	0.55698	5.96%	99.06%
2007	\$ 1,372,483,140	0.42739	0.12959	0.55698	6.61%	99.07%
2008	\$ 1,417,615,882	0.43852	0.13846	0.57698	3.29%	99.71%
2009	\$ 1,393,914,517	0.43852	0.13846	0.57698	-1.67%	n/a

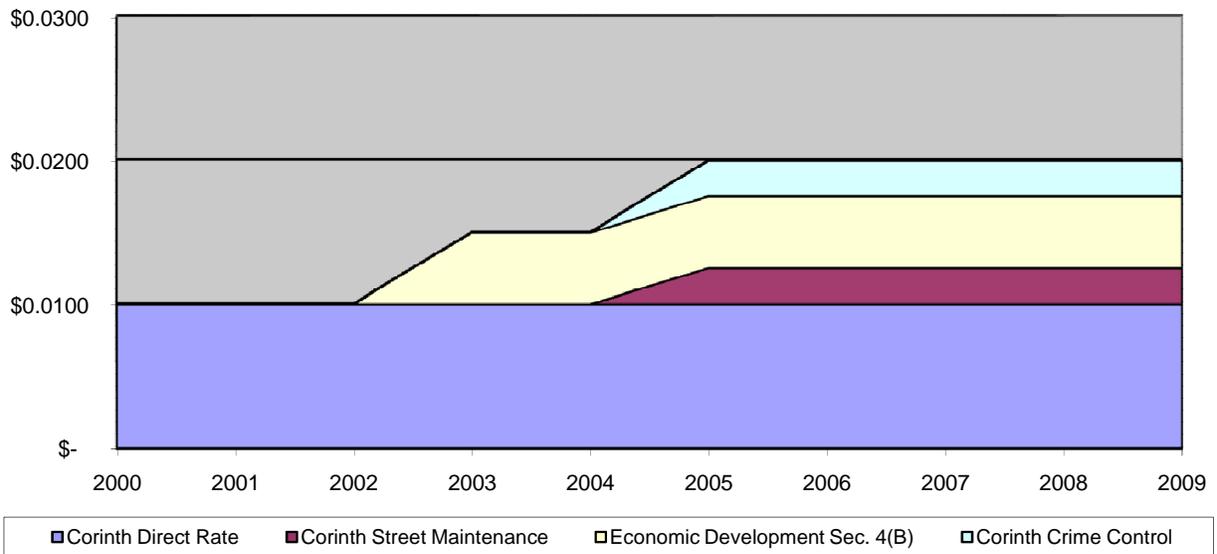
Tax Rate History



**CITY OF CORINTH, TEXAS
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 Sales Tax Rate
2000	\$ 0.0100	\$ -	\$ -	\$ -	\$ 0.0100
2001	\$ 0.0100	\$ -	\$ -	\$ -	\$ 0.0100
2002	\$ 0.0100	\$ -	\$ -	\$ -	\$ 0.0100
2003	\$ 0.0100	\$ -	\$ 0.0050	\$ -	\$ 0.0150
2004	\$ 0.0100	\$ -	\$ 0.0050	\$ -	\$ 0.0150
2005	\$ 0.0100	\$ 0.0025	\$ 0.0050	\$ 0.0025	\$ 0.0200
2006	\$ 0.0100	\$ 0.0025	\$ 0.0050	\$ 0.0025	\$ 0.0200
2007	\$ 0.0100	\$ 0.0025	\$ 0.0050	\$ 0.0025	\$ 0.0200
2008	\$ 0.0100	\$ 0.0025	\$ 0.0050	\$ 0.0025	\$ 0.0200
2009	\$ 0.0100	\$ 0.0025	\$ 0.0050	\$ 0.0025	\$ 0.0200



**CITY OF CORINTH, TEXAS
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
2000	\$0.32470	\$0.20130	\$0.52600	\$ 1.7000	\$ 1.4620	\$ 0.3800	\$ 0.2350
2001	\$0.32900	\$0.19700	\$0.52600	\$ 1.8440	\$ 1.6600	\$ 0.3300	\$ 0.2319
2002	\$0.31800	\$0.20800	\$0.52600	\$ 1.8540	\$ 1.6900	\$ 0.3100	\$ 0.2519
2003	\$0.34040	\$0.18560	\$0.52600	\$ 1.8640	\$ 1.6900	\$ 0.3106	\$ 0.2490
2004	\$0.36760	\$0.18210	\$0.54970	\$ 1.8640	\$ 1.7400	\$ 0.3300	\$ 0.2472
2005	\$0.39332	\$0.16730	\$0.56062	\$ 1.8640	\$ 1.7950	\$ 0.3210	\$ 0.2548
2006	\$0.43239	\$0.12459	\$0.55698	\$ 1.8640	\$ 1.8600	\$ 0.3100	\$ 0.2465
2007	\$0.42739	\$0.12959	\$0.55698	\$ 1.7640	\$ 1.8600	\$ 0.3100	\$ 0.2319
2008	\$0.44739	\$0.10959	\$0.55698	\$ 1.4900	\$ 1.7900	\$ 0.3100	\$ 0.2358
2009	\$0.43852	\$0.13846	\$0.57698	\$ 1.4900	\$ 1.6500	\$ 0.3100	\$ 0.2358
2010	\$0.43852	\$0.13846	\$0.57698	\$ 1.4900	\$ 1.6500	\$ 0.2100	\$ 0.2498

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.

